PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit DSH 1-2
Service Life Study and
Future Plant Estimation Process

Witness: Donald S. Hoch
Docket No. R-00943271

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit DSH 1

SERVICE LIFE STUDY

Witness: Donald S. Hoch

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 1

LIFE ANALYSIS SUMMARY

LIFE ANALYSIS SUMMARY

PP&L periodically performs life studies to develop survivor curves for depreciable Transmission, Distribution, and General property and interim survivor curves for life-spanned production property (Steam, Nuclear, Hydro, and Other Production). These survivor curves are used to calculate annual depreciation expense by account on a remaining life basis. Nuclear production is depreciated using a modified sinking fund depreciation system for property installed prior to 1989 and life spanned using interim survivor curves applied to the remaining life for property added after 1988.

The current study to estimate future survivor curves was completed in 1993 and includes plant account balances and retirement history up to December 31, 1992. Results are listed in Section 2, Results of Service Life Study.

The Company recognizes two distinct steps in the life study process:

1. Life Analysis -- the review of historical practice as a statistical tool to predict future life characteristics. Several methodologies (specifically, Actuarial Analysis and Simulated Plant Record (SPR)) are used to identify trends or changes that help predict future life estimates and retirement dispersions.

2. Life Estimation -- the development of average life and retirement dispersion estimates. This step uses output from the Life Analysis step, combined with judgments regarding future conditions, to develop the future mortality pattern for the group being studied. These future conditions may include growth estimates, business constraints or technological changes.

This study uses two methodologies of statistical analysis in the life analysis step. One type of analysis requires a knowledge of the age of the property at the time of retirement as well as the age of plant remaining in service. This type of analysis is referred to as an Actuarial Method, and is very similar to procedures developed for investigating human mortality.

The second type of analysis does not require any knowledge of the age of property retired or surviving. The only data needed are annual gross additions and plant balances or annual retirements. This method is known as Simulated Plant-Record Method (SPR). If possible, actuarial analysis should be used in the life analysis phase because it is generally more statistically accurate and is less subject to various problems inherent in the SPR method. However, not all plant accounts have the appropriate data necessary for the use of the actuarial method. Several accounts are undated (the installation date is not known for each retirement, therefore retirements are priced on an average cost basis), necessitating the use of the SPR method.

Actuarial Method

When performing actuarial analysis, the analyst can group the data in two ways in order to assist in the determination of life characteristics. The analyst must have good knowledge of the property within an account, as well as an understanding of current accounting rules and expected future conditions which may affect the property in order to properly use the correct method of analysis. Placement band analysis examines the retirement experience of all property installed within a certain time frame. This would be appropriate when one would expect that technological change from one period to another would affect the life characteristics of property being studied. For

example, the flow line which was originally installed at Wallenpaupack HES in 1926 was made of wooden staves. The flow line was rebuilt between 1956 and 1958 with steel pipe. Placement band analysis for this account would study all property installed between 1926 and 1955 as one band, and property installed between 1956 and current as a second band. Life characteristics for the two bands will show dramatic differences.

Experience band analysis examines all retirements which occur within a specified time period, regardless of the installation date of the property being retired. This provides a method of reviewing life characteristics as they may be affected by management policies, economic conditions and regulatory policies. For example, an experience band of 1936-1945 would indicate very little retirement activity due to World War II, and thus longer life characteristics, whereas a band of 1946-1955 would indicate substantially shorter characteristics when the company replaced property and expanded facilities on a more accelerated basis. Preferably, an experience band should be used which is recent enough to reflect current (and hopefully future) management and regulatory policies and economic conditions, and sufficiently long to provide statistically stable data.

The current study has devoted a significant effort to the life analysis (statistical) phase for as many accounts as possible. An attempt was made to apply one of the statistical methods to each plant account, working consecutively through each function of plant. Substantial time was spent getting the "feel" for some accounts: becoming familiar with the type of equipment, the reasons for retirements, and the retirement reporting. Several field trips were taken to transmission and distribution facilities, as

well as Susquehanna SES, the System Facility Center, System Tool Facility, System Meters, and several fossil plants.

It should be noted that in 1979, guidelines for the classification of Transmission facilities were revised. Prior to this time, facilities rated at 69KV and 138KV had been considered transmission. These facilities have been reclassified as distribution, with the lower limit for transmission facilities being redefined as 230KV. The result of this conversion from a life characteristic perspective would be to lengthen the lives of Transmission plant (the remaining plant would probably have long life characteristics than the transferred plant) and to lengthen the lives of Distribution plant (the plant transferred would tend to have longer lives than the previously existing Distribution plant).

Simulated Plant - Record Method

SPR analysis is used for the following Distribution accounts:

360.4 Land Rights
364.8 Clearing Land & Right of Way - Poles
365.0 Overhead Conductors & Devices
366.0 Underground Conduit
367.0 Underground Conductors & Devices
368.6 Transformers - Non-Network Housing
369.0 Services
371.4 Area Lighting Fixtures
373.4 Street Lighting

Knowing the annual gross additions, the Simulated Plant - Record Method simulates the surviving balance for each vintage for each specific survivor curve and compares these results to the plant balances of the account being analyzed. The SPR Method assumes that the closer the simulated balances are to the observed balances,

the better the chosen survivor curve describes the life characteristics of the account being analyzed. To quantify the results of this comparison, SPR reports the Index of Variance (IV) between the survivor curve and the account being analyzed. The IV is a measure of the Sum of the Squares Difference between the simulated balances for the survivor curve and the plant balances of the account being analyzed.

For accounts being analyzed by the SPR Method, survivor curves were chosen to represent these accounts that resulted in a low IV and corresponded to the Company's understanding of expected future retirements.

Engineering Judgment

For accounts lacking in historical experience or where the future retirement experience is expected to differ significantly from past retirement experience, statistical analysis is not possible. In these cases informed judgment based on user group knowledge and knowledge of accounting practices regarding the accounts or comparison to similar accounts is used to determine the depreciation parameters.

The Company's Nuclear Production facilities were declared in service in 1983. Several of the accounts have not had sufficient retirement experience for actuarial analysis to yield meaningful results. For these accounts life characteristics of similar steam production facilities were used.

The Company's Hydraulic Production facilities are very durable. Even though relatively old, accounts for the flowline, dam, and access railroads and roads have very little retirement activity. Engineering judgment is used to assign life characteristics to these accounts.

Transmission and Distribution accounts for land rights and clearing land and rights of way have few retirements. Life characteristics of similar transmission or distribution accounts that have more property and therefore more activity are used.

For Distribution account 361.0, actuarial analysis indicates life characteristics of R2-62 to R2-66, but because of extensive substation upgrade projects anticipated in the near future, life characteristics of R2-55 are proposed.

For General Property account 391.8, Power Management Computer System, scheduled estimated future retirements were added to the historical data for actuarial analysis.

Amortization

In addition, PP&L proposes to change the manner of accounting for certain furniture, tools, and equipment (FTE) in the General Plant accounts and limited similar equipment in the production accounts. Amortization accounting is proposed for these accounts to eliminate the excessive effort associated with labeling, tracking, reporting, and inventorying the activity of FTE assets. These assets represent a large volume of items, less than six-tenths of one percent of the Company's total investment in plant in service.

The property consists of office furniture and equipment, stores equipment, tools and shop equipment, laboratory equipment, etc. Specifically, the Company propose to amortize the following accounts:

391.2 Office Furniture and Equipment - Furniture
391.4 Office Furniture and Equipment - Mechanical Equipment
391.6 Office Furniture and Equipment - Computer Equipment - General
393.0 Stores Equipment
394.0 Tools, Shop, and Garage Equipment - Distribution Line Crews

394.4 Tools, Shop, and Garage Equipment - Construction
394.6 Tools, Shop and Garage Equipment - Other
394.8 Tools, Shop and Garage Equipment - Garage
395.0 Laboratory Equipment
398.0 Miscellaneous Equipment

In addition, portions of production plant accounts that have similar characteristics have been segregated for amortization. These accounts are:

316.0 Miscellaneous Power Plant Equipment
325.0 Miscellaneous Power Plant Equipment
335.2 Miscellaneous Power Plant Equipment - Other than Recreation Facilities
335.4 Miscellaneous Power Plant Equipment - Recreation Facilities
346.0 Miscellaneous Power Plant Equipment

The proposed amortization periods are based on interviews with responsible groups within the Company regarding the estimated useful life of specific equipment within each account. As a result of these interviews, equipment lives were dollar weighted on an account basis.

Proposed Depreciation Methodologies

Transmission, Distribution and selected General Plant accounts are depreciated using the straight-line, remaining life, broad group system of depreciation. The only necessary parameter for this system of depreciation, the survivor curve, is developed in this Service Life Study. Depreciation for Steam Production, Nuclear Production (Post 1988 Property), Hydro Production and Other Production accounts is calculated using the so-called life spanning system of depreciation. The Company implements this system by using a straight-line, remaining life, vintage group system of depreciation that has the survivor curve truncated at the expected deactivation date of the plant. The

survivor curve for each production account represents as estimate of only interim retirement activity. That is, terminal retirements resulting from the deactivation of former power plants are ignored in the analysis.

Sample calculations showing the derivation of the composite remaining life for a typical account using the straight-line, remaining life, broad group system of depreciation (Account 362.0) are in response to Regulation V-D-2. Similar calculations for a life-spanned account (312.0) are also in response to Regulation V-D-2.

The depreciation reserve proposed in this filing is determined by crediting budgeted depreciation accruals to the book depreciation level at the start of the test year, and by debiting proposed levels of plant retirements shown in this filing. No adjustments to the book reserve have been made in this filing.

Deactivation Dates and Interim Survivor Curves

Deactivation dates for all of the Company's Steam Production plants have been reviewed and deactivation date for several plants have been revised to more accurately reflect expected future operating conditions. The following table enumerates the current and proposed deactivation dates for Steam Production plants:

	Current Deactivation Date	Proposed Deactivation Date
Sunbury SES	June 30, 2010	June 30, 2003
Martins Creek SES #1 & #2	June 30, 2015	June 30, 2003
Martins Creek SES #3 & #4	June 30, 2010	June 30, 2010
Brunner Island SES	June 30, 2014	June 30, 2014
Conemaugh SES	June 30, 2005	June 30, 2010
Keystone SES	June 30, 2002	June 30, 2007
Montour SES	June 30, 2017	June 30, 2017
Holtwood SES	June 30, 2009	June 30, 2003

Traditionally, the Company has used mid-year deactivation dates on a plant basis. Recent evaluation of the Company's nuclear production units indicates they will not cease operation at the same time as indicated by the current deactivation dates. Proposed deactivation dates correspond to current Nuclear Regulatory Commission license expiration dates.

	Current Deactivation Date	Proposed Deactivation Date
Susquehanna SES #1	June 30, 2022	July 17, 2022
Susquehanna SES #2 & #C	June 30, 2022	March 23, 2024

In addition, the Company proposes to depreciate the Hydro Production accounts by the life-span method. The proposed deactivation dates for these accounts are:

Wallenpaupack HES	June 30, 2034
Holtwood HES	June 30, 2044

Other Production deactivation dates were changed only for facilities situated at Steam Production plants that have revised deactivation dates. Specifically:

	Current Deactivation Date	Proposed Deactivation Date
Allentown CT	June 30, 2002	June 30, 2002
Harwood CT	June 30, 2002	June 30, 2002
Williamsport CT	June 30, 2002	June 30, 2002
Harrisburg CT	June 30, 2002	June 30, 2002
Jenkins CT	June 30, 2002	June 30, 2002
Sunbury (D) CT	June 30, 2010	June 30, 2003
Sunbury CT	June 30, 2010	June 30, 2003
Martins Creek (D) CT	June 30, 2015	June 30, 2010
Martins Creek CT	June 30, 2015	June 30, 2010
Brunner Island (D) CT	June 30, 2014	June 30, 2014
Conemaugh (D) CT	June 30, 2005	June 30, 2010
Keystone (D) CT	June 30, 2002	June 30, 2007
Fishbach CT	June 30, 2004	June 30, 2004
West Shore CT	June 30, 2004	June 30, 2004
Lock Haven CT	June 30, 2004	June 30, 2004

The development of these deactivation dates is explained in Exhibit DAK 4.

Proposed interim survivor curves for Steam, Hydro, and Nuclear Production are listed in Section 2, Results of the Service Life Study.

The Company proposes no changes in interim life characteristics for Other Production accounts. These are relatively small accounts, less than four-tenths of one percent of the Company's total investment in plant in service. There have been no technological or administrative changes that would affect life characteristics. Any changes to interim survivor life characteristics would have a minimal affect on depreciation expense since these accounts have a small dollar value and they are life-spanned.

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 2

SERVICE LIFE STUDY RESULTS

Pennsylvania Power & Light Company

Results of Service Life Study

		Curve
Intangible		
301.0	Organization	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable
303.0	Misc Intang Plt - Other	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	Amortized
Steam Production		
310.0	Land and Land Rights	Non-Depreciable
311.0	Structures and Improvements	S2-095 *
312.0	Boiler Plant Equipment	L0-060 *
314.0	Turbo-Generator Units	R2-057 *
315.0	Accessory Electric Equipment	S0-090 *
316.0	Misc Power Plant Equipment	R2-042 *
Nuclear Production		
320.2	Land	Non-Depreciable
320.4	Land Rights	R5-100 *
321.0	Structures and Improvements	S2-095 *
322.0	Reactor Plant Equipment	R1-065 *
323.0	Turbo-Generator Units	R2-057 *
324.0	Accessory Electric Equipment	S0-090 *
325.0	Misc Power Plant Equipment	R2-042 *
Hydro Production		
330.2	Land and Land Rights - Other	Non-Depreciable
330.4	Land and Land Rights - Rec Fac	Non-Depreciable
331.2	Structures and Improvements - Other	R1-098 *
331.4	Structures and Improvements - Rec Fac	L1-074 *
332.2	Resv, Dam, Waterway - Flow Line	R3-100 *
332.4	Resv, Dam, Waterway - Other	R4-100 *
333.0	Water Wheels, Turbines and Generators	R1-084 *
334.0	Accessory Electric Equipment	R1-082 *
335.2	Misc Power Plant Equipment - Other	R1-091 *
335.4	Misc Power Plant Equipment - Rec Fac	L0-039 *
336.0	Roads, Railroads and Bridges	R4-100 *

Pennsylvania Power & Light Company

Results of Service Life Study

		Curve
Other Production		
341.0	Structures and Improvements	R4-080 *
342.0	Fuel Holders, Producers and Accessories	S2-065 *
343.0	Prime Movers	R4-070 *
344.0	Generators	R4-070 *
345.0	Accessory Electric Equipment	R3-065 *
346.0	Misc Power Plant Equipment	R2-050 *
Transmission		
350.2	Land	Non-Depreciable
350.4	Land Rights	R3-065
352.0	Structures and Improvements	L3-057
353.0	Station Equipment	R3-044
354.0	Towers and Fixtures	R3-055
354.2	Clearing Land and R/W - Towers	R3-065
355.0	Poles and Fixtures	R1-048
355.2	Clearing Land and R/W - Poles	R3-065
356.0	Overhead Conductors and Devices	R4-045
359.0	Roads and Trails	R3-065
Distribution		
360.2	Land	Non-Depreciable
360.4	Land Rights	L4-050
361.0	Structures and Improvements	R2-055
362.0	Station Equipment	R1-048
364.2	Towers and Fixtures	R3-055
364.4	Poles and Fixtures	R1-043
364.6	Clearing Land and R/W - Towers	L4-050
364.8	Clearing Land and R/W - Poles	L4-050
365.0	Overhead Conductors and Devices	R2-033
366.0	Underground Conduit	S3-058
367.0	Underground Conductors and Devices	R4-027
368.2	Transformers - Overhead Type	S2-034
368.4	Transformers - Submersible or Pad Mounted	L1-048
368.6	Transformers - Non-Network Housing	S5-035
369.0	Services	R2-025
370.0	Meters	R2-028
371.2	Installations on Customers Premises	R1-048
371.4	Area Lighting Fixtures	L1-015
373.2	Street Lighting and Signal Systems	S2-020

Pennsylvania Power & Light Company

Results of Service Life Study

		Curve	
General Plant			
389.0	Land and Land Rights	Non-Depreciable	
390.2	Structures and Improvements - Buildings	S0-057	
390.4	Structures and Improvements - Air Cond. Equip.	R2-040	
391.2	Office Furniture and Equipment - Furniture	20	**
391.4	Office Furniture and Equipment - Mech Equip	15	**
391.6	Computer Equipment - General	10	**
391.8	Computer Equipment - Power Mgmt System	L4-007	
392.4	Transportation Equipment - Trailers	L1-022	
393.0	Stores Equipment	30	**
394.0	Tools & Work Equipment - L&S Line Crews	20	**
394.4	Tools & Work Equipment - Const Dept	20	**
394.6	Tools & Work Equipment - Other	20	**
394.8	Transportation Equipment - Garage Equipment	20	**
395.0	Laboratory Equipment	15	**
397.0	Communication Equipment	S1-022	
398.0	Miscellaneous Equipment	25	**

* Interim survivor curves
** Amortization Period

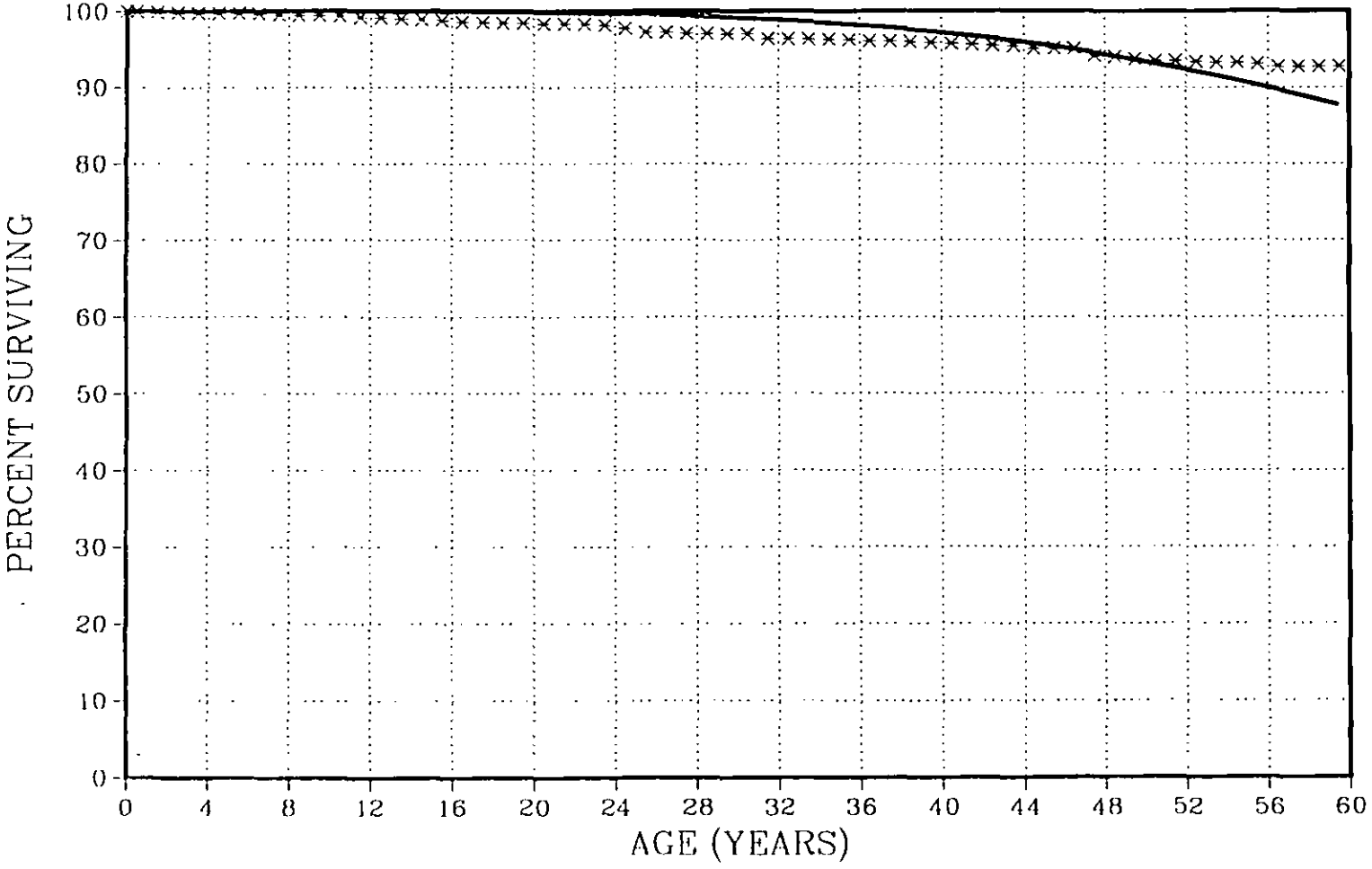
PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 3

ACTUARIAL ANALYSIS RESULTS

LIFE-SPANNED ACCOUNTS

ACCOUNT 3110 – STRUCTURES AND IMPROVEMENTS
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

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PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	200,081,141	100,418	0.050	99.950	100.000
0.5- 1.5	198,762,365	21,534	0.011	99.989	99.950
1.5- 2.5	195,434,707	176,258	0.090	99.910	99.939
2.5- 3.5	204,208,795	147,342	0.072	99.928	99.849
3.5- 4.5	197,079,847	12,120	0.006	99.994	99.777
4.5- 5.5	193,420,424	26,008	0.013	99.987	99.771
5.5- 6.5	187,108,416	94,756	0.051	99.949	99.757
6.5- 7.5	182,950,641	364,447	0.199	99.801	99.707
7.5- 8.5	177,101,937	113,571	0.064	99.936	99.508
8.5- 9.5	173,742,987	66,887	0.038	99.962	99.444
9.5- 10.5	161,734,312	35,971	0.022	99.978	99.406
10.5- 11.5	158,866,485	253,469	0.160	99.840	99.384
11.5- 12.5	154,200,977	110,197	0.071	99.929	99.225
12.5- 13.5	147,227,253	212,118	0.144	99.856	99.154
13.5- 14.5	146,616,142	165,370	0.113	99.887	99.012
14.5- 15.5	124,627,979	136,328	0.109	99.891	98.900
15.5- 16.5	122,193,641	282,671	0.231	99.769	98.792
16.5- 17.5	85,988,669	24,733	0.029	99.971	98.563
17.5- 18.5	83,439,942	107,880	0.129	99.871	98.535
18.5- 19.5	74,477,482	675	0.001	99.999	98.407
19.5- 20.5	55,496,065	13,028	0.023	99.977	98.407
20.5- 21.5	54,937,735	16,002	0.029	99.971	98.383
21.5- 22.5	52,887,187	21,639	0.041	99.959	98.355
22.5- 23.5	48,200,445	75,107	0.156	99.844	98.315
23.5- 24.5	48,102,720	182,631	0.380	99.620	98.161
24.5- 25.5	45,462,979	262,374	0.577	99.423	97.789
25.5- 26.5	44,954,862	8,752	0.019	99.981	97.224
26.5- 27.5	42,870,237	66,029	0.154	99.846	97.205
27.5- 28.5	42,645,085	16,345	0.038	99.962	97.056
28.5- 29.5	42,611,653	6,222	0.015	99.985	97.018
29.5- 30.5	42,604,461	2,579	0.006	99.994	97.004
30.5- 31.5	36,468,223	228,077	0.625	99.375	96.998
31.5- 32.5	36,243,386	10,707	0.030	99.970	96.392
32.5- 33.5	36,225,279	6,028	0.017	99.983	96.363
33.5- 34.5	36,213,109	13,081	0.036	99.964	96.347
34.5- 35.5	36,172,419	22,526	0.062	99.938	96.312
35.5- 36.5	34,078,787	70,971	0.208	99.792	96.252
36.5- 37.5	33,998,731	17,981	0.053	99.947	96.052
37.5- 38.5	26,741,265	13,644	0.051	99.949	96.001
38.5- 39.5	20,760,071	19,128	0.092	99.908	95.952
39.5- 40.5	20,611,214	18,189	0.088	99.912	95.864
40.5- 41.5	15,191,105	19,665	0.129	99.871	95.779
41.5- 42.5	15,171,584	27,571	0.182	99.818	95.655
42.5- 43.5	1,444,659	933	0.065	99.935	95.481
43.5- 44.5	1,435,195	4,930	0.344	99.656	95.420
44.5- 45.5	1,424,910	1	0.000	100.000	95.092
45.5- 46.5	1,419,246	39	0.003	99.997	95.092
46.5- 47.5	1,417,971	13,739	0.969	99.031	95.089
47.5- 48.5	1,403,033	1,730	0.123	99.877	94.168
48.5- 49.5	1,401,323	4,420	0.315	99.685	94.052
49.5- 50.5	1,292,505	3,217	0.249	99.751	93.755
50.5- 51.5	1,280,791	0	0.000	100.000	93.522
51.5- 52.5	1,273,242	1,800	0.141	99.859	93.522
52.5- 53.5	1,268,939	955	0.075	99.925	93.390
53.5- 54.5	1,264,436	555	0.044	99.956	93.319
54.5- 55.5	1,255,558	2,236	0.178	99.822	93.278
55.5- 56.5	1,250,054	5,153	0.412	99.588	93.112

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PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

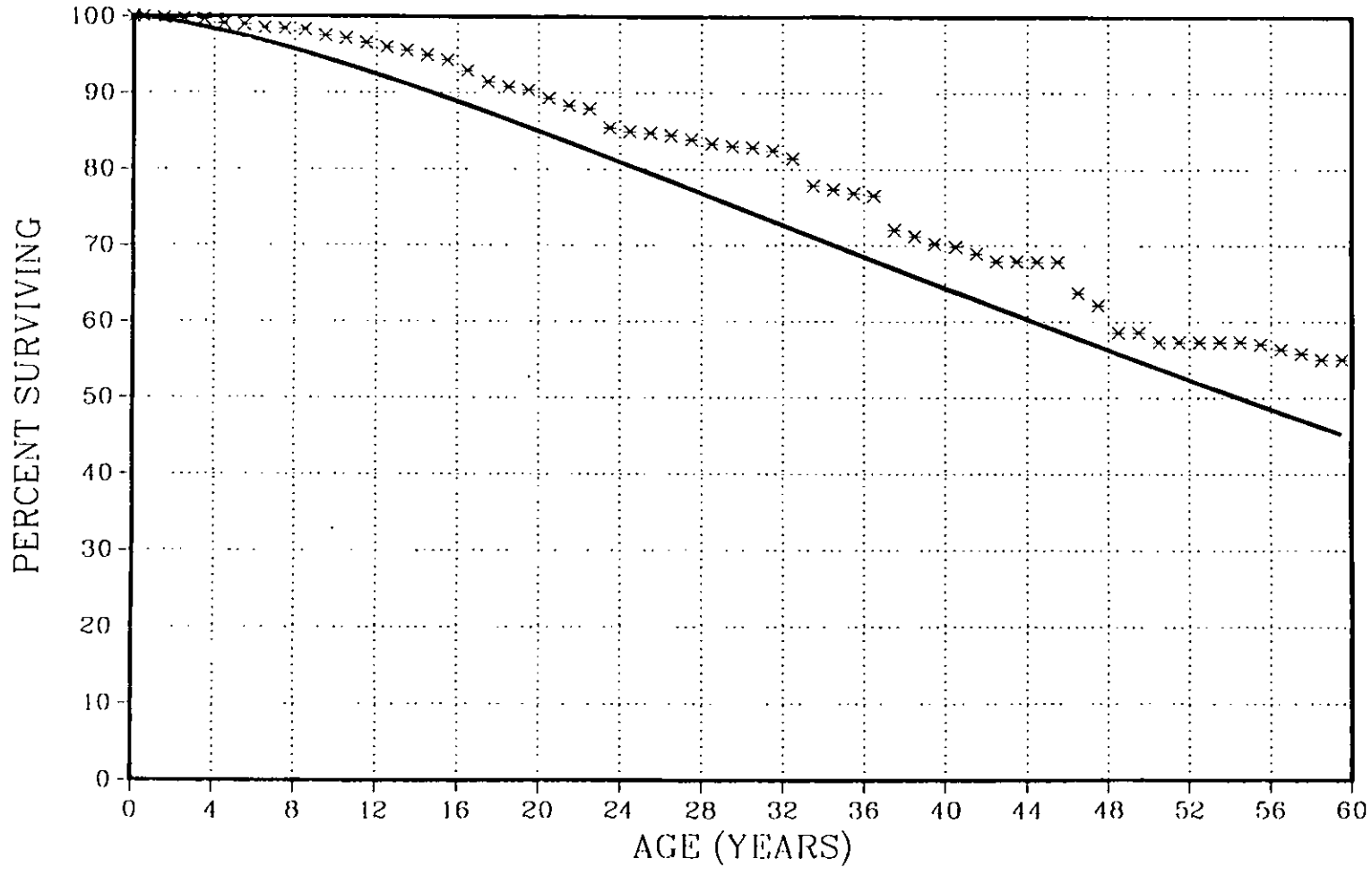
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	1,243,482	98	0.008	99.992	92.728
57.5- 58.5	1,243,379	0	0.000	100.000	92.721
58.5- 59.5	1,242,996	0	0.000	100.000	92.721
59.5- 60.5	1,241,976	0	0.000	100.000	92.721
60.5- 61.5	1,239,107	118	0.010	99.990	92.721
61.5- 62.5	1,191,768	10,362	0.869	99.131	92.712
62.5- 63.5	1,001,576	0	0.000	100.000	91.906
63.5- 64.5	959,901	0	0.000	100.000	91.906
64.5- 65.5	959,901	0	0.000	100.000	91.906
65.5- 66.5	932,211	0	0.000	100.000	91.906
66.5- 67.5	50,723	0	0.000	100.000	91.906
67.5- 68.5	50,723	0	0.000	100.000	91.906
68.5- 69.5	50,706	0	0.000	100.000	91.906
69.5- 70.5	50,706	0	0.000	100.000	91.906
70.5- 71.5	50,706	0	0.000	100.000	91.906
71.5- 72.5	50,706	0	0.000	100.000	91.906
72.5- 73.5	50,706	0	0.000	100.000	91.906
73.5- 74.5	50,706	6,585	12.987	87.013	91.906
74.5- 75.5	44,121	25,224	57.170	42.830	79.971
75.5- 76.5	18,897	0	0.000	100.000	34.251
76.5- 77.5	18,897	0	0.000	100.000	34.251
77.5- 78.5	18,886	0	0.000	100.000	34.251
78.5- 79.5	18,863	0	0.000	100.000	34.251
79.5- 80.5	18,851	0	0.000	100.000	34.251
80.5- 81.5	18,851	0	0.000	100.000	34.251
81.5- 82.5	0	0	0.000	100.000	34.251
TOTALS	4,068,563,951	3,673,124	0.090		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 16.8 YEARS

ACCOUNT 3120 – BOILER PLANT EQUIPMENT
BASED ON 1982 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3120 BOILER PLANT EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	292,378,279	0	0.000	100.000	100.000
0.5- 1.5	292,642,907	521,327	0.178	99.822	100.000
1.5- 2.5	294,388,228	145,809	0.050	99.950	99.822
2.5- 3.5	231,147,818	192,774	0.083	99.917	99.772
3.5- 4.5	214,263,500	1,302,386	0.608	99.392	99.689
4.5- 5.5	275,954,573	372,797	0.135	99.865	99.083
5.5- 6.5	245,146,595	1,043,994	0.426	99.574	98.949
6.5- 7.5	330,936,030	471,122	0.142	99.858	98.528
7.5- 8.5	324,863,818	276,268	0.085	99.915	98.388
8.5- 9.5	386,120,827	3,107,639	0.805	99.195	98.304
9.5- 10.5	433,839,415	1,543,517	0.356	99.644	97.513
10.5- 11.5	407,368,842	2,373,308	0.583	99.417	97.166
11.5- 12.5	379,739,842	2,253,806	0.594	99.406	96.600
12.5- 13.5	407,655,936	1,961,247	0.481	99.519	96.027
13.5- 14.5	405,085,620	2,631,217	0.650	99.350	95.565
14.5- 15.5	329,819,935	2,141,532	0.649	99.351	94.944
15.5- 16.5	318,159,991	4,795,402	1.507	98.493	94.327
16.5- 17.5	232,944,772	3,749,330	1.610	98.390	92.906
17.5- 18.5	227,261,918	1,572,989	0.692	99.308	91.410
18.5- 19.5	164,125,597	703,184	0.428	99.572	90.778
19.5- 20.5	94,026,649	1,101,489	1.171	98.829	90.389
20.5- 21.5	106,218,837	1,192,964	1.123	98.877	89.330
21.5- 22.5	92,664,886	438,113	0.473	99.527	88.326
22.5- 23.5	52,977,195	1,498,754	2.829	97.171	87.909
23.5- 24.5	46,333,134	258,224	0.557	99.443	85.422
24.5- 25.5	40,469,654	106,946	0.264	99.736	84.946
25.5- 26.5	46,650,817	186,488	0.400	99.600	84.721
26.5- 27.5	29,117,376	172,368	0.592	99.408	84.383
27.5- 28.5	43,487,893	275,310	0.633	99.367	83.883
28.5- 29.5	51,307,302	195,225	0.381	99.619	83.352
29.5- 30.5	51,064,134	101,086	0.198	99.802	83.035
30.5- 31.5	38,622,756	193,100	0.500	99.500	82.871
31.5- 32.5	38,283,456	481,249	1.257	98.743	82.456
32.5- 33.5	58,010,027	2,557,405	4.409	95.591	81.420
33.5- 34.5	55,480,305	356,737	0.643	99.357	77.830
34.5- 35.5	54,583,494	332,313	0.609	99.391	77.330
35.5- 36.5	50,232,732	213,372	0.425	99.575	76.859
36.5- 37.5	50,005,733	2,934,568	5.868	94.132	76.533
37.5- 38.5	33,844,008	361,079	1.067	98.933	72.041
38.5- 39.5	26,299,914	376,728	1.432	98.568	71.273
39.5- 40.5	25,858,664	148,834	0.576	99.424	70.252
40.5- 41.5	19,467,536	258,217	1.326	98.674	69.847
41.5- 42.5	19,234,012	280,256	1.457	98.543	68.921
42.5- 43.5	116,999	0	0.000	100.000	67.917
43.5- 44.5	90,596	67	0.074	99.926	67.917
44.5- 45.5	82,370	0	0.000	100.000	67.866
45.5- 46.5	80,529	4,840	6.010	93.990	67.866
46.5- 47.5	72,350	1,825	2.522	97.478	63.788
47.5- 48.5	70,793	4,090	5.777	94.223	62.179
48.5- 49.5	72,342	0	0.000	100.000	58.586
49.5- 50.5	62,476	1,312	2.100	97.900	58.586
50.5- 51.5	54,381	0	0.000	100.000	57.356
51.5- 52.5	88,756	0	0.000	100.000	57.356
52.5- 53.5	80,524	0	0.000	100.000	57.356
53.5- 54.5	85,200	0	0.000	100.000	57.356
54.5- 55.5	85,821	485	0.565	99.435	57.356
55.5- 56.5	86,381	977	1.131	98.869	57.032

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PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3120 BOILER PLANT EQUIPMENT

STUDY NO. 0

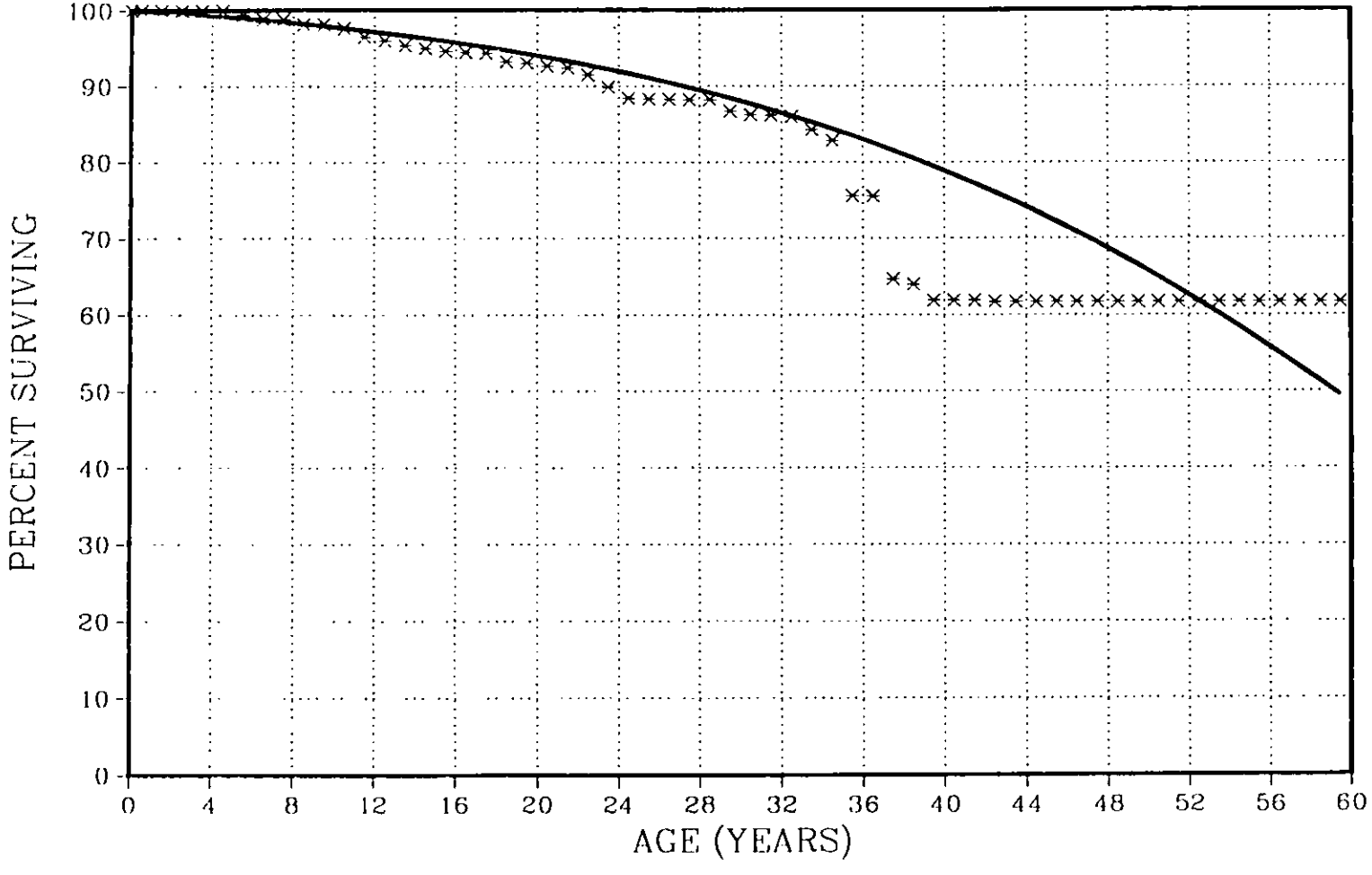
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	417,846	4,121	0.986	99.014	56.387
57.5- 58.5	412,553	5,988	1.451	98.549	55.831
58.5- 59.5	395,866	0	0.000	100.000	55.020
59.5- 60.5	395,633	1,306	0.330	99.670	55.020
60.5- 61.5	386,104	0	0.000	100.000	54.839
61.5- 62.5	333,725	36,435	10.918	89.082	54.839
62.5- 63.5	297,310	11,857	3.988	96.012	48.852
63.5- 64.5	279,497	14,675	5.251	94.749	46.903
64.5- 65.5	264,467	0	0.000	100.000	44.441
65.5- 66.5	263,406	0	0.000	100.000	44.441
66.5- 67.5	1,082	0	0.000	100.000	44.441
67.5- 68.5	973	0	0.000	100.000	44.441
68.5- 69.5	457	0	0.000	100.000	44.441
69.5- 70.5	804	0	0.000	100.000	44.441
70.5- 71.5	1,177	0	0.000	100.000	44.441
71.5- 72.5	2,143	0	0.000	100.000	44.441
72.5- 73.5	2,123	0	0.000	100.000	44.441
73.5- 74.5	2,123	0	0.000	100.000	44.441
74.5- 75.5	2,123	0	0.000	100.000	44.441
75.5- 76.5	2,123	0	0.000	100.000	44.441
76.5- 77.5	2,123	0	0.000	100.000	44.441
77.5- 78.5	2,040	0	0.000	100.000	44.441
78.5- 79.5	1,688	0	0.000	100.000	44.441
79.5- 80.5	1,339	0	0.000	100.000	44.441
80.5- 81.5	966	0	0.000	100.000	44.441
81.5- 82.5	0	0	0.000	100.000	44.441
TOTALS	7,322,684,166	45,268,451	0.618		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 18.3 YEARS

ACCOUNT 3140 – TURBO-GENERATOR UNITS
BASED ON 1982 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3140 TURBO-GENERATOR UNITS

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	150,040,088	83,072	0.055	99.945	100.000
0.5- 1.5	127,486,745	0	0.000	100.000	99.945
1.5- 2.5	112,295,144	0	0.000	100.000	99.945
2.5- 3.5	81,490,656	0	0.000	100.000	99.945
3.5- 4.5	64,972,134	483	0.001	99.999	99.945
4.5- 5.5	99,542,155	570,221	0.573	99.427	99.944
5.5- 6.5	86,603,972	510,604	0.590	99.410	99.371
6.5- 7.5	117,989,167	4,343	0.004	99.996	98.785
7.5- 8.5	112,315,929	686,041	0.611	99.389	98.782
8.5- 9.5	140,082,556	91,726	0.065	99.935	98.178
9.5- 10.5	174,256,945	918,095	0.527	99.473	98.114
10.5- 11.5	174,058,022	1,911,855	1.098	98.902	97.597
11.5- 12.5	173,162,834	888,140	0.513	99.487	96.525
12.5- 13.5	182,349,516	1,282,131	0.703	99.297	96.030
13.5- 14.5	182,616,231	654,278	0.358	99.642	95.355
14.5- 15.5	142,556,936	543,613	0.381	99.619	95.013
15.5- 16.5	140,853,468	262,192	0.186	99.814	94.651
16.5- 17.5	106,557,558	147,365	0.138	99.862	94.475
17.5- 18.5	106,312,748	1,219,512	1.147	98.853	94.344
18.5- 19.5	75,412,876	153,729	0.204	99.796	93.262
19.5- 20.5	39,097,372	170,143	0.435	99.565	93.072
20.5- 21.5	49,848,694	146,249	0.293	99.707	92.667
21.5- 22.5	46,134,728	454,577	0.985	99.015	92.395
22.5- 23.5	29,429,604	517,716	1.759	98.241	91.485
23.5- 24.5	26,575,836	433,523	1.631	98.369	89.875
24.5- 25.5	23,385,331	35,744	0.153	99.847	88.409
25.5- 26.5	26,783,500	6,029	0.023	99.977	88.274
26.5- 27.5	17,967,038	14,874	0.083	99.917	88.254
27.5- 28.5	26,091,632	0	0.000	100.000	88.181
28.5- 29.5	30,017,996	498,104	1.659	98.341	88.181
29.5- 30.5	29,513,322	162,612	0.551	99.449	86.718
30.5- 31.5	18,284,516	8,288	0.045	99.955	86.240
31.5- 32.5	18,276,228	50,038	0.274	99.726	86.201
32.5- 33.5	22,564,091	441,537	1.957	98.043	85.965
33.5- 34.5	22,122,554	387,083	1.750	98.250	84.283
34.5- 35.5	21,735,471	1,894,487	8.716	91.284	82.808
35.5- 36.5	18,223,415	6,236	0.034	99.966	75.590
36.5- 37.5	18,163,594	2,613,122	14.387	85.613	75.565
37.5- 38.5	10,809,357	117,403	1.086	98.914	64.693
38.5- 39.5	7,091,822	233,404	3.291	96.709	63.991
39.5- 40.5	6,865,252	0	0.000	100.000	61.885
40.5- 41.5	4,206,137	0	0.000	100.000	61.885
41.5- 42.5	4,206,137	11,844	0.282	99.718	61.885
42.5- 43.5	6,834	0	0.000	100.000	61.710
43.5- 44.5	6,834	0	0.000	100.000	61.710
44.5- 45.5	6,834	0	0.000	100.000	61.710
45.5- 46.5	7,405	0	0.000	100.000	61.710
46.5- 47.5	7,405	0	0.000	100.000	61.710
47.5- 48.5	7,405	0	0.000	100.000	61.710
48.5- 49.5	7,705	0	0.000	100.000	61.710
49.5- 50.5	903	0	0.000	100.000	61.710
50.5- 51.5	3,023	0	0.000	100.000	61.710
51.5- 52.5	4,492	0	0.000	100.000	61.710
52.5- 53.5	4,492	0	0.000	100.000	61.710
53.5- 54.5	4,492	0	0.000	100.000	61.710
54.5- 55.5	4,492	0	0.000	100.000	61.710
55.5- 56.5	3,921	0	0.000	100.000	61.710

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PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3140 TURBO-GENERATOR UNITS
STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	168,146	0	0.000	100.000	61.710
57.5- 58.5	168,146	0	0.000	100.000	61.710
58.5- 59.5	167,846	0	0.000	100.000	61.710
59.5- 60.5	167,814	0	0.000	100.000	61.710
60.5- 61.5	165,694	0	0.000	100.000	61.710
61.5- 62.5	164,225	0	0.000	100.000	61.710
62.5- 63.5	164,225	1,606	0.978	99.022	61.710
63.5- 64.5	162,619	0	0.000	100.000	61.107
64.5- 65.5	162,619	0	0.000	100.000	61.107
65.5- 66.5	162,619	3,161	1.944	98.056	61.107
66.5- 67.5	0	0	0.000	100.000	59.919
TOTALS	3,070,079,497	18,135,180	0.591		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 21.3 YEARS

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	42,342,905	0	0.000	100.000	100.000
0.5- 1.5	36,797,771	0	0.000	100.000	100.000
1.5- 2.5	41,788,559	16,900	0.040	99.960	100.000
2.5- 3.5	39,691,666	0	0.000	100.000	99.960
3.5- 4.5	35,227,196	0	0.000	100.000	99.960
4.5- 5.5	48,087,402	0	0.000	100.000	99.960
5.5- 6.5	46,853,875	23,454	0.050	99.950	99.960
6.5- 7.5	62,688,199	34,988	0.056	99.944	99.910
7.5- 8.5	61,407,379	0	0.000	100.000	99.854
8.5- 9.5	66,263,602	150,019	0.226	99.774	99.854
9.5- 10.5	71,157,736	3,933	0.006	99.994	99.628
10.5- 11.5	69,199,999	60,413	0.087	99.913	99.622
11.5- 12.5	61,101,922	145,497	0.238	99.762	99.535
12.5- 13.5	62,110,537	142,917	0.230	99.770	99.298
13.5- 14.5	61,160,392	252,105	0.412	99.588	99.070
14.5- 15.5	46,628,284	55,476	0.119	99.881	98.661
15.5- 16.5	45,103,880	52,552	0.117	99.883	98.544
16.5- 17.5	26,651,198	81,333	0.305	99.695	98.429
17.5- 18.5	25,701,630	47,582	0.185	99.815	98.129
18.5- 19.5	18,640,158	103,703	0.556	99.444	97.947
19.5- 20.5	8,039,347	11,792	0.147	99.853	97.402
20.5- 21.5	9,290,410	41,975	0.452	99.548	97.259
21.5- 22.5	8,185,173	9,264	0.113	99.887	96.820
22.5- 23.5	5,258,039	8,560	0.163	99.837	96.710
23.5- 24.5	4,799,275	1,889	0.039	99.961	96.553
24.5- 25.5	3,895,656	8,229	0.211	99.789	96.515
25.5- 26.5	4,728,055	4,087	0.086	99.914	96.311
26.5- 27.5	3,371,688	63,682	1.889	98.111	96.228
27.5- 28.5	5,354,842	0	0.000	100.000	94.410
28.5- 29.5	6,721,949	50,621	0.753	99.247	94.410
29.5- 30.5	6,665,564	278,304	4.175	95.825	93.699
30.5- 31.5	5,903,044	2,417	0.041	99.959	89.787
31.5- 32.5	5,889,009	51,733	0.878	99.122	89.750
32.5- 33.5	9,281,718	4,100	0.044	99.956	88.962
33.5- 34.5	9,298,455	165,093	1.775	98.225	88.923
34.5- 35.5	9,087,486	90,626	0.997	99.003	87.344
35.5- 36.5	8,212,059	83,650	1.019	98.981	86.473
36.5- 37.5	8,118,080	113,920	1.403	98.597	85.592
37.5- 38.5	5,693,796	78,254	1.374	98.626	84.391
38.5- 39.5	4,450,951	119,734	2.690	97.310	83.231
39.5- 40.5	4,331,141	5,143	0.119	99.881	80.992
40.5- 41.5	3,270,252	50,778	1.553	98.447	80.896
41.5- 42.5	3,220,090	114,204	3.547	96.453	79.640
42.5- 43.5	48,595	0	0.000	100.000	76.815
43.5- 44.5	29,803	0	0.000	100.000	76.815
44.5- 45.5	29,992	0	0.000	100.000	76.815
45.5- 46.5	29,319	0	0.000	100.000	76.815
46.5- 47.5	29,267	0	0.000	100.000	76.815
47.5- 48.5	25,524	106	0.415	99.585	76.815
48.5- 49.5	19,200	0	0.000	100.000	76.496
49.5- 50.5	8,146	0	0.000	100.000	76.496
50.5- 51.5	8,023	0	0.000	100.000	76.496
51.5- 52.5	14,216	0	0.000	100.000	76.496
52.5- 53.5	14,797	0	0.000	100.000	76.496
53.5- 54.5	13,020	0	0.000	100.000	76.496
54.5- 55.5	152,708	0	0.000	100.000	76.496
55.5- 56.5	152,687	0	0.000	100.000	76.496

PAAM-14

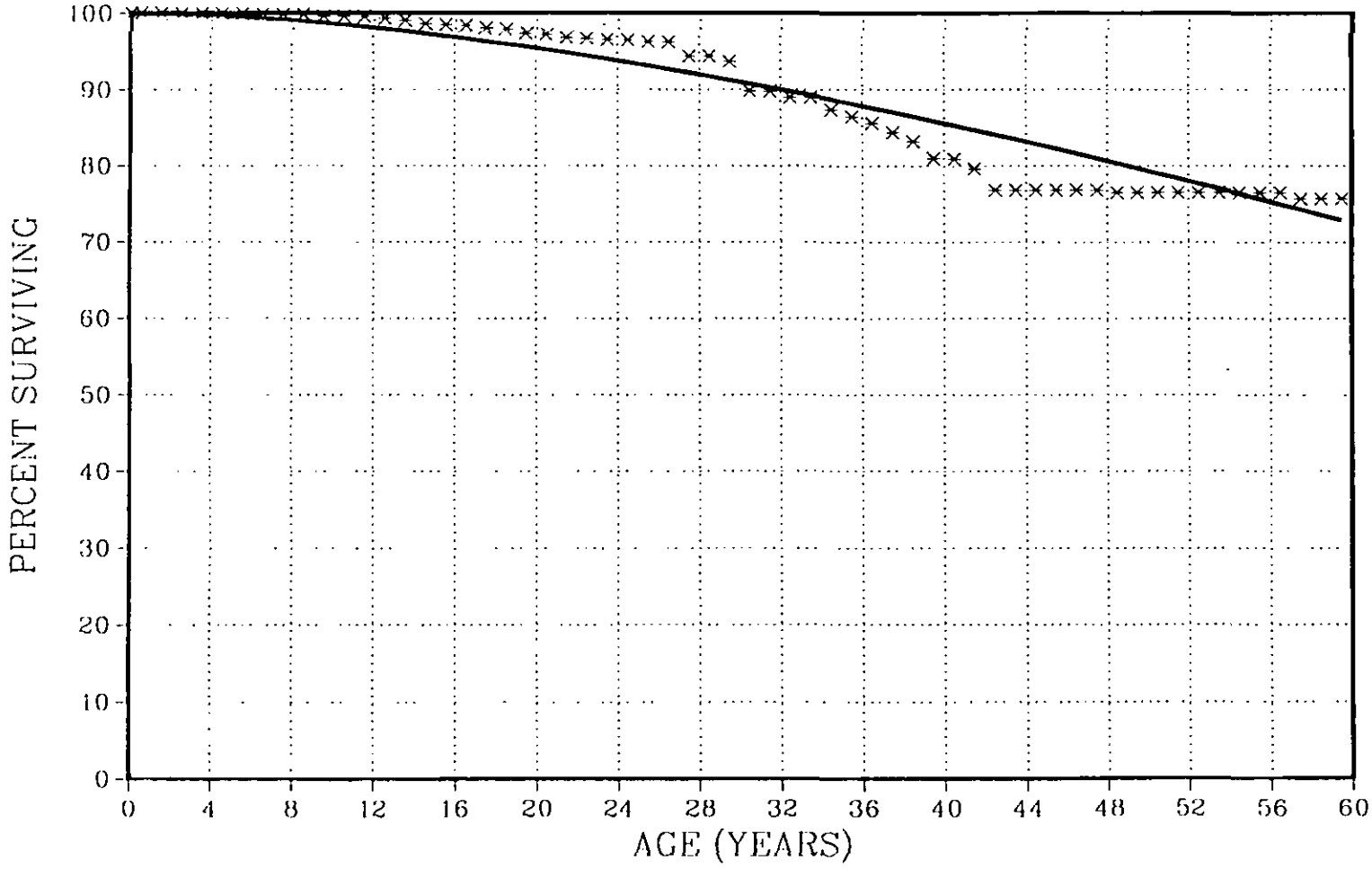
PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT
STUDY NO. 0
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	228,101	2,448	1.073	98.927	76.496
57.5- 58.5	225,563	0	0.000	100.000	75.675
58.5- 59.5	225,557	0	0.000	100.000	75.675
59.5- 60.5	223,372	8,470	3.792	96.208	75.675
60.5- 61.5	214,332	0	0.000	100.000	72.806
61.5- 62.5	205,465	0	0.000	100.000	72.806
62.5- 63.5	204,558	0	0.000	100.000	72.806
63.5- 64.5	204,290	0	0.000	100.000	72.806
64.5- 65.5	64,496	0	0.000	100.000	72.806
65.5- 66.5	64,496	0	0.000	100.000	72.806
66.5- 67.5	0	0	0.000	100.000	72.806
TOTALS	1,114,105,896	2,539,951	0.228		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 24.5 YEARS

ACCOUNT 3150 – ACCESSORY ELECTRIC EQUIPMENT
BASED ON 1982 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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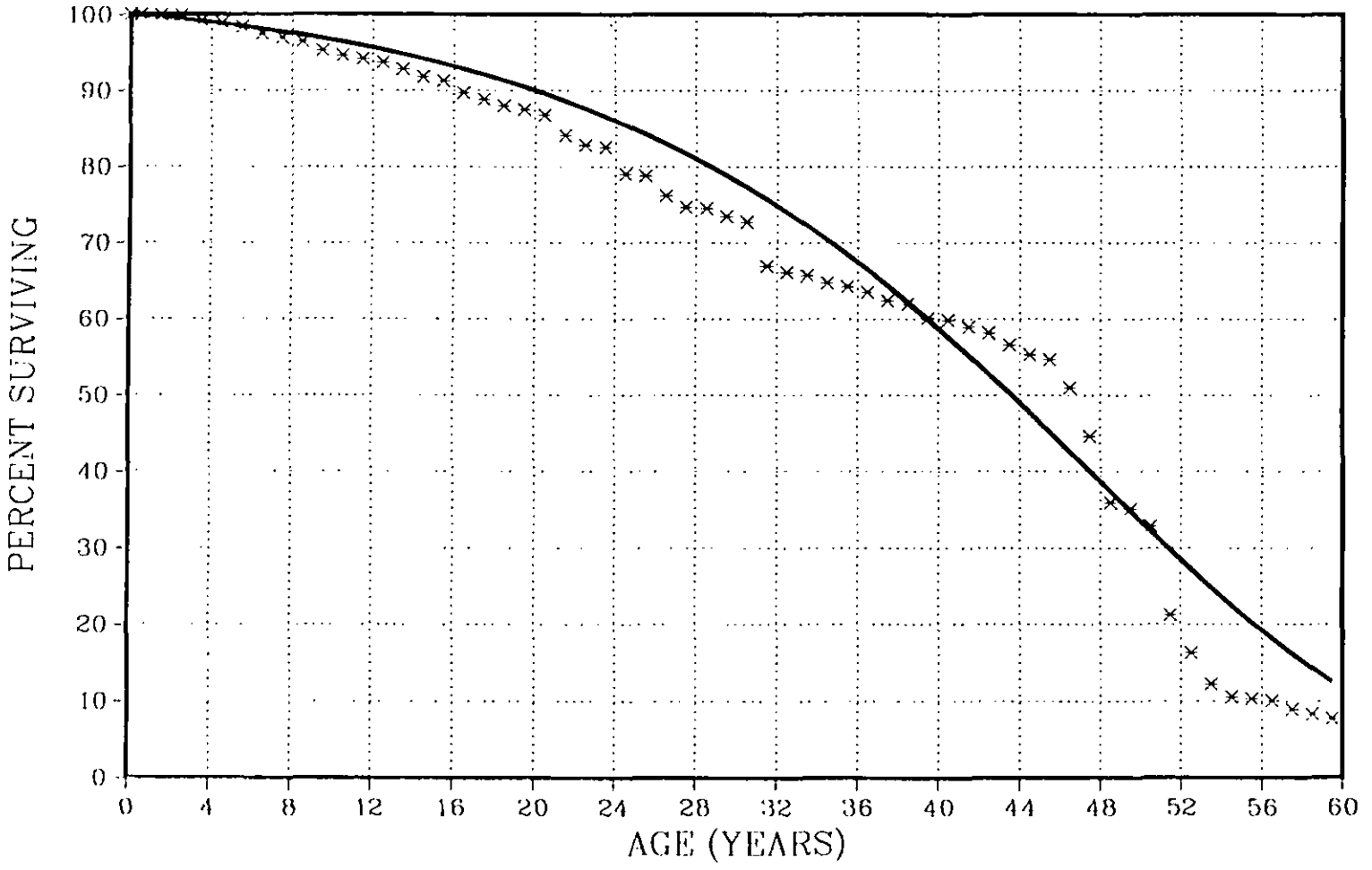
* * * ACTUARIAL LIFE TABLE

ACCOUNT 3160 – MISC POWER PLANT EQUIPMENT
BASED ON 1972 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE R2 42

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3160 MISC POWER PLANT EQUIPMENT
STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	17,755,752	0	0.000	100.000	100.000
0.5- 1.5	16,881,427	7,756	0.046	99.954	100.000
1.5- 2.5	16,238,859	8,168	0.050	99.950	99.954
2.5- 3.5	15,069,201	112,000	0.743	99.257	99.904
3.5- 4.5	13,712,520	37,709	0.275	99.725	99.161
4.5- 5.5	13,249,892	64,214	0.485	99.515	98.889
5.5- 6.5	12,247,509	114,493	0.935	99.065	98.409
6.5- 7.5	11,741,310	56,903	0.485	99.515	97.489
7.5- 8.5	11,224,957	68,149	0.607	99.393	97.017
8.5- 9.5	10,667,542	124,332	1.166	98.834	96.428
9.5- 10.5	9,864,003	68,624	0.696	99.304	95.304
10.5- 11.5	9,851,571	42,402	0.430	99.570	94.641
11.5- 12.5	9,185,078	49,465	0.539	99.461	94.234
12.5- 13.5	8,599,943	80,941	0.941	99.059	93.726
13.5- 14.5	8,321,731	90,347	1.086	98.914	92.844
14.5- 15.5	6,774,040	40,588	0.599	99.401	91.836
15.5- 16.5	6,653,391	115,940	1.743	98.257	91.286
16.5- 17.5	3,859,903	36,575	0.948	99.052	89.695
17.5- 18.5	4,094,355	40,177	0.981	99.019	88.845
18.5- 19.5	3,547,678	17,368	0.490	99.510	87.973
19.5- 20.5	2,364,948	20,820	0.880	99.120	87.543
20.5- 21.5	2,472,941	76,295	3.085	96.915	86.772
21.5- 22.5	2,227,590	33,196	1.490	98.510	84.095
22.5- 23.5	2,719,494	9,498	0.349	99.651	82.842
23.5- 24.5	2,691,059	114,306	4.248	95.752	82.552
24.5- 25.5	2,427,560	6,962	0.287	99.713	79.046
25.5- 26.5	2,427,394	81,161	3.344	96.656	78.819
26.5- 27.5	2,093,283	41,346	1.975	98.025	76.184
27.5- 28.5	2,025,963	4,055	0.200	99.800	74.679
28.5- 29.5	2,019,819	27,839	1.378	98.622	74.530
29.5- 30.5	1,964,719	19,980	1.017	98.983	73.502
30.5- 31.5	1,602,027	128,558	8.025	91.975	72.755
31.5- 32.5	1,477,788	17,784	1.203	98.797	66.916
32.5- 33.5	1,460,091	9,208	0.631	99.369	66.111
33.5- 34.5	1,450,064	20,765	1.432	98.568	65.694
34.5- 35.5	1,437,525	10,823	0.753	99.247	64.754
35.5- 36.5	1,385,321	15,864	1.145	98.855	64.266
36.5- 37.5	1,367,343	24,200	1.770	98.230	63.530
37.5- 38.5	995,187	7,414	0.745	99.255	62.406
38.5- 39.5	887,656	26,007	2.930	97.070	61.941
39.5- 40.5	852,837	3,740	0.439	99.561	60.126
40.5- 41.5	725,752	11,310	1.558	98.442	59.862
41.5- 42.5	699,266	9,011	1.289	98.711	58.929
42.5- 43.5	100,865	2,717	2.694	97.306	58.170
43.5- 44.5	110,543	2,521	2.281	97.719	56.603
44.5- 45.5	108,681	1,191	1.096	98.904	55.312
45.5- 46.5	89,719	6,016	6.705	93.295	54.706
46.5- 47.5	105,488	13,222	12.534	87.466	51.038
47.5- 48.5	87,111	16,905	19.406	80.594	44.641
48.5- 49.5	75,566	1,714	2.268	97.732	35.978
49.5- 50.5	70,958	4,598	6.480	93.520	35.162
50.5- 51.5	63,137	22,302	35.323	64.677	32.883
51.5- 52.5	35,000	8,151	23.289	76.711	21.268
52.5- 53.5	23,577	5,924	25.126	74.874	16.315
53.5- 54.5	17,399	2,373	13.639	86.361	12.216
54.5- 55.5	9,036	199	2.202	97.798	10.549
55.5- 56.5	6,063	159	2.622	97.378	10.317

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3160 MISC POWER PLANT EQUIPMENT

STUDY NO. 0

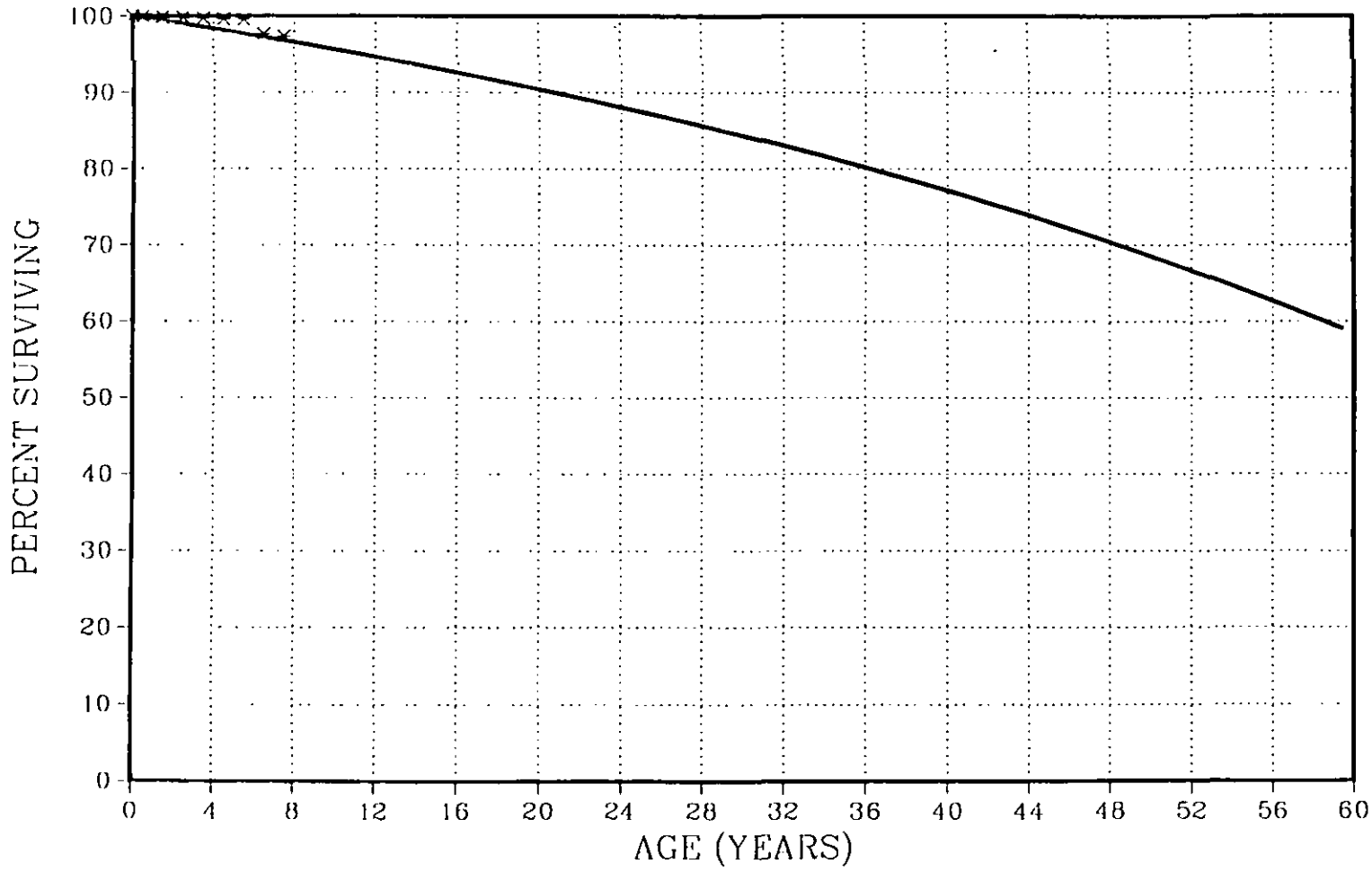
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	5,565	611	10.979	89.021	10.047
57.5- 58.5	4,171	310	7.432	92.568	8.944
58.5- 59.5	3,769	272	7.217	92.783	8.279
59.5- 60.5	2,163	2	0.092	99.908	7.681
60.5- 61.5	765	67	8.758	91.242	7.674
61.5- 62.5	734	36	4.905	95.095	7.002
62.5- 63.5	698	399	57.163	42.837	6.659
63.5- 64.5	299	95	31.773	68.227	2.852
64.5- 65.5	204	83	40.686	59.314	1.946
65.5- 66.5	121	36	29.752	70.248	1.154
66.5- 67.5	85	0	0.000	100.000	0.811
67.5- 68.5	85	0	0.000	100.000	0.811
68.5- 69.5	85	0	0.000	100.000	0.811
69.5- 70.5	85	0	0.000	100.000	0.811
70.5- 71.5	85	0	0.000	100.000	0.811
71.5- 72.5	85	0	0.000	100.000	0.811
72.5- 73.5	85	0	0.000	100.000	0.811
73.5- 74.5	85	0	0.000	100.000	0.811
74.5- 75.5	85	0	0.000	100.000	0.811
75.5- 76.5	85	0	0.000	100.000	0.811
76.5- 77.5	85	85	100.000	0.000	0.811
77.5- 78.5	0	0	0.000	100.000	0.000
TOTALS	250,238,856	1,986,281	0.794		

DATA AFTER AGE INTERVAL 77.5-78.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 18.4 YEARS

ACCOUNT 3220 – REACTOR PLANT EQUIPMENT
BASED ON 1982 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE R1 65

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3220 REACTOR PLANT EQUIPMENT

STUDY NO. 0

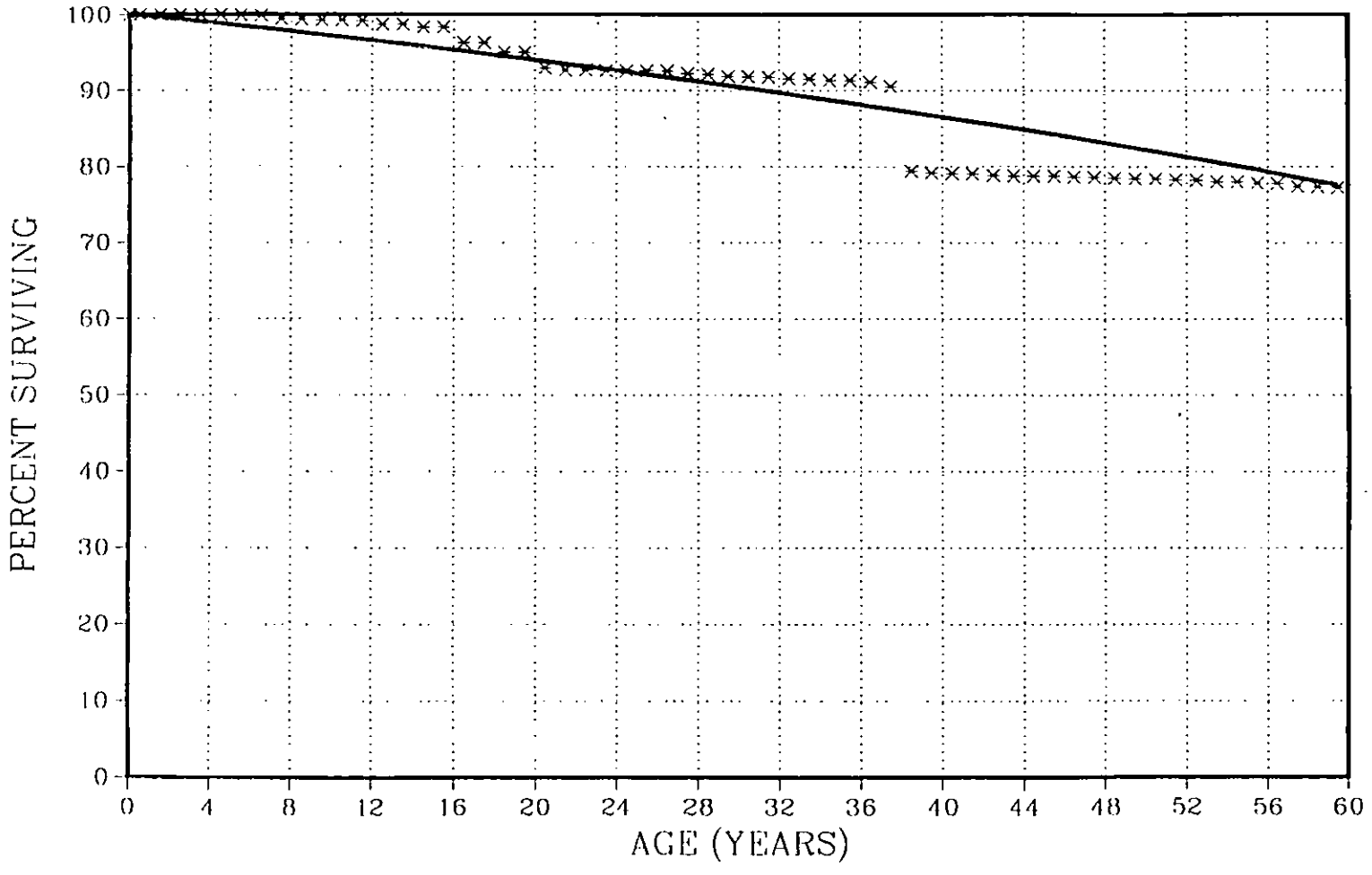
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	1867,327,135	288,366	0.015	99.985	100.000
0.5- 1.5	1837,161,240	1,091,334	0.059	99.941	99.985
1.5- 2.5	1826,250,733	891,787	0.049	99.951	99.925
2.5- 3.5	1815,230,783	2,038,535	0.112	99.888	99.876
3.5- 4.5	1803,518,935	1,986,040	0.110	99.890	99.764
4.5- 5.5	1793,169,199	1,360,908	0.076	99.924	99.654
5.5- 6.5	1777,416,471	33,655,928	1.894	98.106	99.579
6.5- 7.5	911,768,126	2,909,824	0.319	99.681	97.693
7.5- 8.5	902,479,001	15,597,163	1.728	98.272	97.381
8.5- 9.5	0	0	0.000	100.000	95.698
TOTALS	14,534,321,623	59,819,885	0.412		

DATA AFTER AGE INTERVAL 8.5- 9.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 6.2 YEARS

ACCOUNT 3312 – STRUC & IMP – OTHER
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE R1 98

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3312 STRUC & IMP - OTHER
STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,291,736	0	0.000	100.000	100.000
0.5- 1.5	2,308,276	0	0.000	100.000	100.000
1.5- 2.5	2,303,988	197	0.009	99.991	100.000
2.5- 3.5	1,956,484	18	0.001	99.999	99.991
3.5- 4.5	1,432,042	237	0.017	99.983	99.991
4.5- 5.5	1,218,036	581	0.048	99.952	99.974
5.5- 6.5	971,163	686	0.071	99.929	99.926
6.5- 7.5	919,093	3,923	0.427	99.573	99.856
7.5- 8.5	598,820	126	0.021	99.979	99.429
8.5- 9.5	604,301	576	0.095	99.905	99.409
9.5- 10.5	552,377	0	0.000	100.000	99.314
10.5- 11.5	467,755	644	0.138	99.862	99.314
11.5- 12.5	336,405	1,577	0.469	99.531	99.177
12.5- 13.5	304,469	109	0.036	99.964	98.712
13.5- 14.5	305,841	1,035	0.338	99.662	98.677
14.5- 15.5	313,930	76	0.024	99.976	98.343
15.5- 16.5	295,869	6,080	2.055	97.945	98.319
16.5- 17.5	294,949	0	0.000	100.000	96.299
17.5- 18.5	323,383	4,305	1.331	98.669	96.299
18.5- 19.5	354,381	0	0.000	100.000	95.017
19.5- 20.5	373,589	8,214	2.199	97.801	95.017
20.5- 21.5	375,003	938	0.250	99.750	92.928
21.5- 22.5	366,836	0	0.000	100.000	92.695
22.5- 23.5	395,051	371	0.094	99.906	92.695
23.5- 24.5	396,934	12	0.003	99.997	92.608
24.5- 25.5	414,052	0	0.000	100.000	92.605
25.5- 26.5	1,750,809	235	0.013	99.987	92.605
26.5- 27.5	1,755,870	5,900	0.336	99.664	92.593
27.5- 28.5	1,880,592	2,144	0.114	99.886	92.282
28.5- 29.5	2,156,349	7,038	0.326	99.674	92.177
29.5- 30.5	2,152,339	693	0.032	99.968	91.876
30.5- 31.5	2,154,211	1,487	0.069	99.931	91.846
31.5- 32.5	2,147,974	4,447	0.207	99.793	91.783
32.5- 33.5	2,149,736	1,407	0.065	99.935	91.593
33.5- 34.5	2,147,642	4,267	0.199	99.801	91.533
34.5- 35.5	2,148,793	19	0.001	99.999	91.351
35.5- 36.5	2,145,829	5,174	0.241	99.759	91.350
36.5- 37.5	2,140,952	12,898	0.602	99.398	91.130
37.5- 38.5	2,158,343	265,880	12.319	87.681	90.581
38.5- 39.5	1,929,496	5,246	0.272	99.728	79.422
39.5- 40.5	1,918,370	2,098	0.109	99.891	79.206
40.5- 41.5	1,924,445	1,135	0.059	99.941	79.120
41.5- 42.5	2,180,461	6,412	0.294	99.706	79.073
42.5- 43.5	2,170,799	1,982	0.091	99.909	78.841
43.5- 44.5	2,136,522	871	0.041	99.959	78.769
44.5- 45.5	2,135,651	213	0.010	99.990	78.737
45.5- 46.5	2,125,212	1,899	0.089	99.911	78.729
46.5- 47.5	2,098,387	1,424	0.068	99.932	78.658
47.5- 48.5	2,096,749	3,014	0.144	99.856	78.605
48.5- 49.5	2,088,459	1,280	0.061	99.939	78.492
49.5- 50.5	2,085,501	933	0.045	99.955	78.444
50.5- 51.5	2,067,881	3,428	0.166	99.834	78.409
51.5- 52.5	2,062,730	1,291	0.063	99.937	78.279
52.5- 53.5	2,059,985	5,879	0.285	99.715	78.230
53.5- 54.5	2,042,131	459	0.022	99.978	78.007
54.5- 55.5	2,032,803	4,375	0.215	99.785	77.989
55.5- 56.5	2,027,913	1,489	0.073	99.927	77.821

PAAM-14

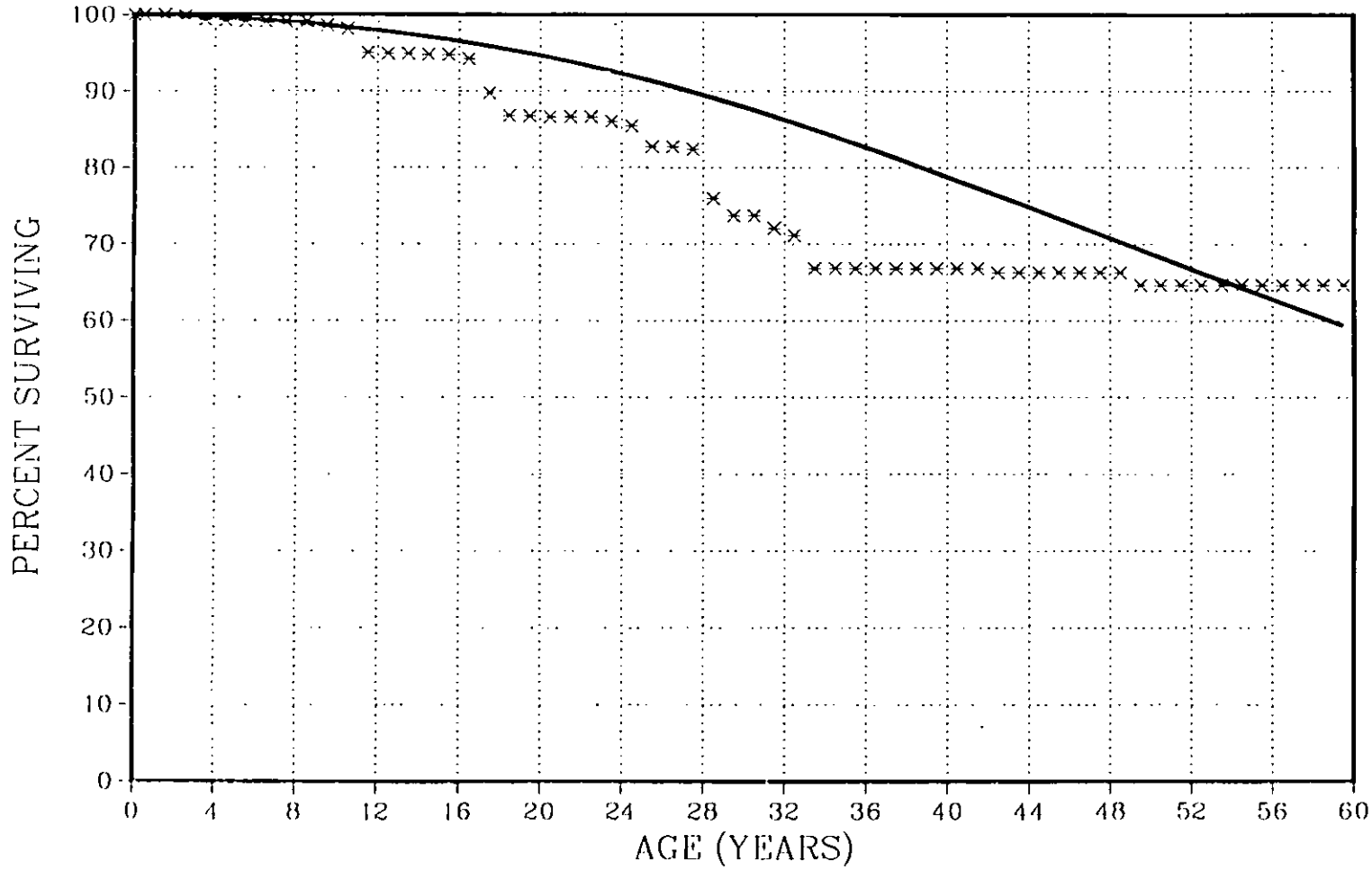
PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3312 STRUC & IMP - OTHER
STUDY NO. 0
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	2,021,280	8,485	0.420	99.580	77.764
57.5- 58.5	1,985,228	1,948	0.098	99.902	77.438
58.5- 59.5	1,950,184	3,522	0.181	99.819	77.362
59.5- 60.5	1,928,420	6,455	0.335	99.665	77.222
60.5- 61.5	1,919,720	30,149	1.570	98.430	76.963
61.5- 62.5	1,889,089	1,440	0.076	99.924	75.755
62.5- 63.5	1,861,417	1,172	0.063	99.937	75.697
63.5- 64.5	1,860,245	1,194	0.064	99.936	75.649
64.5- 65.5	1,852,959	7,113	0.384	99.616	75.601
65.5- 66.5	791,245	8,047	1.017	98.983	75.311
66.5- 67.5	778,452	625	0.080	99.920	74.545
67.5- 68.5	655,781	451	0.069	99.931	74.485
68.5- 69.5	424,673	133	0.031	99.969	74.434
69.5- 70.5	422,994	4,262	1.008	98.992	74.410
70.5- 71.5	417,577	4,824	1.155	98.845	73.660
71.5- 72.5	411,104	1,024	0.249	99.751	72.810
72.5- 73.5	405,166	3,495	0.863	99.137	72.628
73.5- 74.5	399,888	6,139	1.535	98.465	72.002
74.5- 75.5	388,851	1,419	0.365	99.635	70.896
75.5- 76.5	385,894	3,817	0.989	99.011	70.638
76.5- 77.5	381,943	5,443	1.425	98.575	69.939
77.5- 78.5	352,646	1,778	0.504	99.496	68.942
78.5- 79.5	318,565	1,398	0.439	99.561	68.595
79.5- 80.5	260,650	0	0.000	100.000	68.294
80.5- 81.5	243,440	0	0.000	100.000	68.294
81.5- 82.5	0	0	0.000	100.000	68.294
TOTALS	108,855,108	489,055	0.449		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 42.8 YEARS

ACCOUNT 3314 – STRUC & IMP – REC FAC
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3314 STRUC & IMP - REC FAC
STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,985,842	0	0.000	100.000	100.000
0.5- 1.5	2,811,948	0	0.000	100.000	100.000
1.5- 2.5	2,743,369	4,651	0.170	99.830	100.000
2.5- 3.5	2,738,945	12,689	0.463	99.537	99.830
3.5- 4.5	2,726,698	3,495	0.128	99.872	99.368
4.5- 5.5	2,723,203	2,271	0.083	99.917	99.241
5.5- 6.5	2,645,003	2,200	0.083	99.917	99.158
6.5- 7.5	2,509,724	0	0.000	100.000	99.075
7.5- 8.5	2,218,794	0	0.000	100.000	99.075
8.5- 9.5	1,801,537	8,191	0.455	99.545	99.075
9.5- 10.5	1,548,614	7,437	0.480	99.520	98.625
10.5- 11.5	1,405,686	44,587	3.172	96.828	98.151
11.5- 12.5	1,326,375	1,273	0.096	99.904	95.038
12.5- 13.5	1,275,715	253	0.020	99.980	94.947
13.5- 14.5	1,098,373	1,467	0.134	99.866	94.928
14.5- 15.5	1,097,001	402	0.037	99.963	94.801
15.5- 16.5	1,092,682	6,032	0.552	99.448	94.766
16.5- 17.5	1,071,499	51,157	4.774	95.226	94.243
17.5- 18.5	1,003,619	33,012	3.289	96.711	89.744
18.5- 19.5	845,288	670	0.079	99.921	86.792
19.5- 20.5	775,251	950	0.123	99.877	86.723
20.5- 21.5	757,754	0	0.000	100.000	86.617
21.5- 22.5	716,118	0	0.000	100.000	86.617
22.5- 23.5	664,752	4,450	0.669	99.331	86.617
23.5- 24.5	596,335	3,964	0.665	99.335	86.037
24.5- 25.5	124,073	3,973	3.202	96.798	85.465
25.5- 26.5	104,549	0	0.000	100.000	82.728
26.5- 27.5	85,487	337	0.394	99.606	82.728
27.5- 28.5	84,428	6,567	7.778	92.222	82.402
28.5- 29.5	77,861	2,370	3.044	96.956	75.993
29.5- 30.5	75,491	0	0.000	100.000	73.680
30.5- 31.5	75,491	1,635	2.166	97.834	73.680
31.5- 32.5	70,107	912	1.301	98.699	72.084
32.5- 33.5	51,202	3,098	6.051	93.949	71.146
33.5- 34.5	48,104	0	0.000	100.000	66.841
34.5- 35.5	41,723	0	0.000	100.000	66.841
35.5- 36.5	27,236	0	0.000	100.000	66.841
36.5- 37.5	25,350	0	0.000	100.000	66.841
37.5- 38.5	23,865	0	0.000	100.000	66.841
38.5- 39.5	23,865	0	0.000	100.000	66.841
39.5- 40.5	23,361	0	0.000	100.000	66.841
40.5- 41.5	11,952	0	0.000	100.000	66.841
41.5- 42.5	11,475	95	0.828	99.172	66.841
42.5- 43.5	11,380	0	0.000	100.000	66.288
43.5- 44.5	11,380	0	0.000	100.000	66.288
44.5- 45.5	11,380	0	0.000	100.000	66.288
45.5- 46.5	11,380	0	0.000	100.000	66.288
46.5- 47.5	10,438	0	0.000	100.000	66.288
47.5- 48.5	10,438	0	0.000	100.000	66.288
48.5- 49.5	10,438	260	2.491	97.509	66.288
49.5- 50.5	10,178	0	0.000	100.000	64.637
50.5- 51.5	10,178	0	0.000	100.000	64.637
51.5- 52.5	8,210	0	0.000	100.000	64.637
52.5- 53.5	8,210	0	0.000	100.000	64.637
53.5- 54.5	8,210	0	0.000	100.000	64.637
54.5- 55.5	8,210	0	0.000	100.000	64.637
55.5- 56.5	8,210	0	0.000	100.000	64.637

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3314 STRUC & IMP - REC FAC

STUDY NO. 0

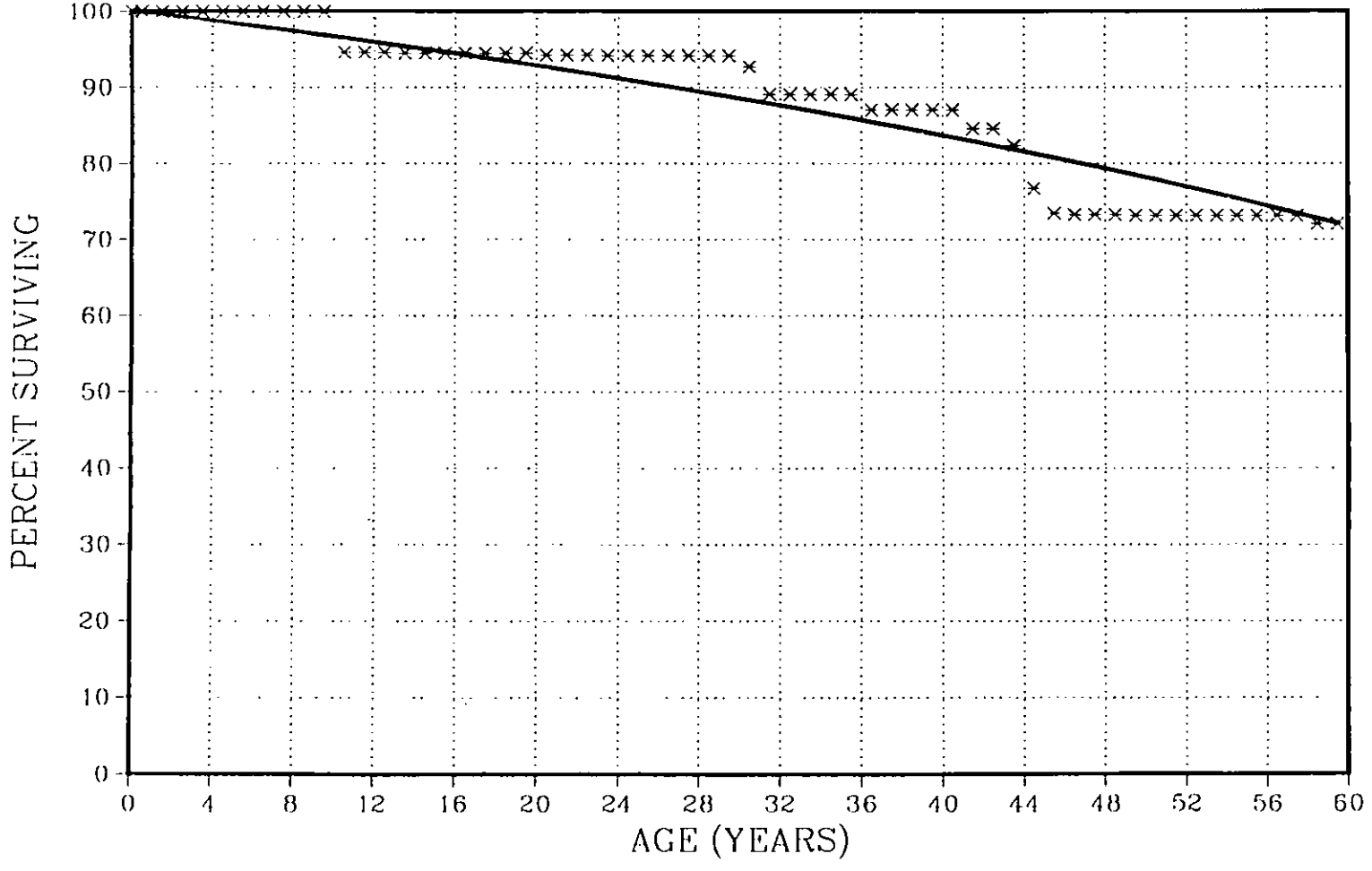
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	8,210	0	0.000	100.000	64.637
57.5- 58.5	8,210	0	0.000	100.000	64.637
58.5- 59.5	8,210	0	0.000	100.000	64.637
59.5- 60.5	8,210	0	0.000	100.000	64.637
60.5- 61.5	8,210	0	0.000	100.000	64.637
61.5- 62.5	8,210	0	0.000	100.000	64.637
62.5- 63.5	8,210	0	0.000	100.000	64.637
63.5- 64.5	6,309	0	0.000	100.000	64.637
64.5- 65.5	6,309	0	0.000	100.000	64.637
65.5- 66.5	0	0	0.000	100.000	64.637
TOTALS	42,374,073	208,398	0.492		

DATA AFTER AGE INTERVAL 65.5-66.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 15.0 YEARS

ACCOUNT 3330 – W WHEELS TURBINES & GENERATOR
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



———IOWA CURVE R1 84

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3330 M WHEELS TURBINES & GENERATOR

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	24,958,344	0	0.000	100.000	100.000
0.5- 1.5	16,358,178	0	0.000	100.000	100.000
1.5- 2.5	16,745,612	814	0.005	99.995	100.000
2.5- 3.5	16,747,896	815	0.005	99.995	99.995
3.5- 4.5	11,084,034	1,907	0.017	99.983	99.990
4.5- 5.5	3,811,568	0	0.000	100.000	99.973
5.5- 6.5	3,798,558	0	0.000	100.000	99.973
6.5- 7.5	3,806,721	0	0.000	100.000	99.973
7.5- 8.5	3,465,437	814	0.023	99.977	99.973
8.5- 9.5	3,467,700	0	0.000	100.000	99.950
9.5- 10.5	3,467,700	186,415	5.376	94.624	99.950
10.5- 11.5	3,286,703	0	0.000	100.000	94.577
11.5- 12.5	3,287,641	0	0.000	100.000	94.577
12.5- 13.5	3,309,693	3,077	0.093	99.907	94.577
13.5- 14.5	3,317,518	0	0.000	100.000	94.489
14.5- 15.5	3,338,268	0	0.000	100.000	94.489
15.5- 16.5	3,338,268	0	0.000	100.000	94.489
16.5- 17.5	3,338,268	0	0.000	100.000	94.489
17.5- 18.5	3,338,272	274	0.008	99.992	94.489
18.5- 19.5	3,337,998	280	0.008	99.992	94.481
19.5- 20.5	3,337,738	9,090	0.272	99.728	94.473
20.5- 21.5	3,328,671	110	0.003	99.997	94.216
21.5- 22.5	3,321,038	0	0.000	100.000	94.213
22.5- 23.5	3,321,038	280	0.008	99.992	94.213
23.5- 24.5	3,321,215	0	0.000	100.000	94.205
24.5- 25.5	3,327,890	0	0.000	100.000	94.205
25.5- 26.5	3,884,679	0	0.000	100.000	94.205
26.5- 27.5	3,885,195	0	0.000	100.000	94.205
27.5- 28.5	4,462,044	0	0.000	100.000	94.205
28.5- 29.5	4,671,908	0	0.000	100.000	94.205
29.5- 30.5	4,672,527	72,404	1.550	98.450	94.205
30.5- 31.5	4,288,559	168,661	3.933	96.067	92.745
31.5- 32.5	4,120,310	535	0.013	99.987	89.097
32.5- 33.5	4,111,127	0	0.000	100.000	89.086
33.5- 34.5	4,094,902	743	0.018	99.982	89.086
34.5- 35.5	3,470,178	0	0.000	100.000	89.070
35.5- 36.5	3,096,382	69,546	2.246	97.754	89.070
36.5- 37.5	2,688,673	142	0.005	99.995	87.069
37.5- 38.5	2,892,795	0	0.000	100.000	87.064
38.5- 39.5	2,687,239	0	0.000	100.000	87.064
39.5- 40.5	2,887,563	134	0.005	99.995	87.064
40.5- 41.5	3,401,203	96,740	2.844	97.156	87.060
41.5- 42.5	3,081,202	0	0.000	100.000	84.584
42.5- 43.5	3,078,104	80,382	2.611	97.389	84.584
43.5- 44.5	2,997,428	205,480	6.855	93.145	82.375
44.5- 45.5	2,786,496	119,066	4.273	95.727	76.728
45.5- 46.5	2,644,340	5,504	0.208	99.792	73.450
46.5- 47.5	2,591,547	0	0.000	100.000	73.297
47.5- 48.5	2,591,547	688	0.027	99.973	73.297
48.5- 49.5	2,590,859	4,067	0.157	99.843	73.277
49.5- 50.5	2,586,792	1	0.000	100.000	73.162
50.5- 51.5	2,582,568	256	0.010	99.990	73.162
51.5- 52.5	2,581,484	0	0.000	100.000	73.155
52.5- 53.5	2,559,706	0	0.000	100.000	73.155
53.5- 54.5	2,549,364	0	0.000	100.000	73.155
54.5- 55.5	2,537,576	0	0.000	100.000	73.155
55.5- 56.5	2,537,576	0	0.000	100.000	73.155

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3330 W WHEELS TURBINES & GENERATOR

STUDY NO. 0

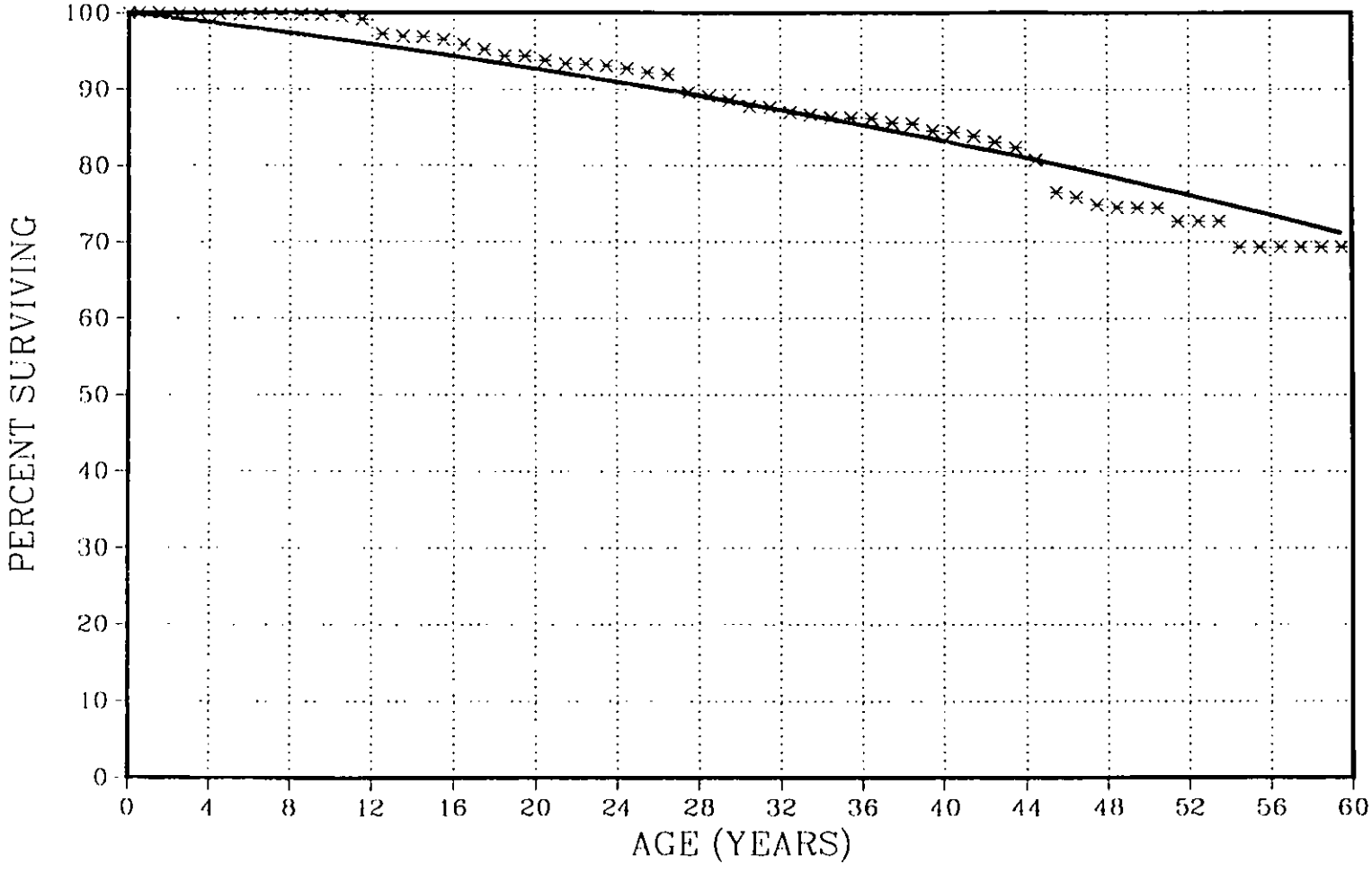
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	2,537,576	0	0.000	100.000	73.155
57.5- 58.5	2,537,572	36,810	1.451	98.549	73.155
58.5- 59.5	2,500,762	0	0.000	100.000	72.094
59.5- 60.5	2,500,742	0	0.000	100.000	72.094
60.5- 61.5	2,500,719	0	0.000	100.000	72.094
61.5- 62.5	2,500,719	0	0.000	100.000	72.094
62.5- 63.5	2,500,719	91,264	3.650	96.350	72.094
63.5- 64.5	2,408,998	78,340	3.252	96.748	69.463
64.5- 65.5	2,323,983	0	0.000	100.000	67.204
65.5- 66.5	1,869,478	0	0.000	100.000	67.204
66.5- 67.5	1,868,962	0	0.000	100.000	67.204
67.5- 68.5	1,360,597	0	0.000	100.000	67.204
68.5- 69.5	1,229,073	0	0.000	100.000	67.204
69.5- 70.5	1,228,455	0	0.000	100.000	67.204
70.5- 71.5	1,228,441	0	0.000	100.000	67.204
71.5- 72.5	1,228,029	0	0.000	100.000	67.204
72.5- 73.5	1,226,364	0	0.000	100.000	67.204
73.5- 74.5	1,224,812	57,781	4.718	95.282	67.204
74.5- 75.5	1,165,424	0	0.000	100.000	64.034
75.5- 76.5	1,165,209	0	0.000	100.000	64.034
76.5- 77.5	1,164,923	0	0.000	100.000	64.034
77.5- 78.5	1,098,822	0	0.000	100.000	64.034
78.5- 79.5	951,706	0	0.000	100.000	64.034
79.5- 80.5	759,886	71,502	9.410	90.590	64.034
80.5- 81.5	170,998	0	0.000	100.000	58.008
81.5- 82.5	0	0	0.000	100.000	58.008
TOTALS	298,426,809	1,363,922	0.457		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 42.0 YEARS

ACCOUNT 3340 – ACCESSORY ELECTRIC EQUIPMENT
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE R1 82

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3340 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,167,727	0	0.000	100.000	100.000
0.5- 1.5	2,159,004	0	0.000	100.000	100.000
1.5- 2.5	2,186,628	2,222	0.102	99.898	100.000
2.5- 3.5	2,238,949	591	0.026	99.974	99.898
3.5- 4.5	1,947,044	447	0.023	99.977	99.872
4.5- 5.5	1,907,241	0	0.000	100.000	99.849
5.5- 6.5	1,801,917	577	0.032	99.968	99.849
6.5- 7.5	1,808,264	360	0.020	99.980	99.817
7.5- 8.5	1,735,990	0	0.000	100.000	99.797
8.5- 9.5	1,687,595	1,511	0.090	99.910	99.797
9.5- 10.5	1,691,336	3,163	0.187	99.813	99.708
10.5- 11.5	1,740,513	6,504	0.374	99.626	99.521
11.5- 12.5	1,258,943	24,370	1.936	98.064	99.150
12.5- 13.5	1,196,568	4,004	0.335	99.665	97.230
13.5- 14.5	1,215,048	483	0.040	99.960	96.905
14.5- 15.5	1,214,889	4,570	0.376	99.624	96.866
15.5- 16.5	1,227,456	8,279	0.674	99.326	96.502
16.5- 17.5	1,110,689	7,636	0.688	99.312	95.851
17.5- 18.5	1,139,961	9,751	0.855	99.145	95.192
18.5- 19.5	1,010,074	321	0.032	99.968	94.378
19.5- 20.5	1,018,526	6,196	0.608	99.392	94.348
20.5- 21.5	1,089,338	4,992	0.458	99.542	93.774
21.5- 22.5	967,452	792	0.082	99.918	93.344
22.5- 23.5	979,095	2,299	0.235	99.765	93.268
23.5- 24.5	991,151	3,727	0.376	99.624	93.049
24.5- 25.5	990,021	5,548	0.560	99.440	92.699
25.5- 26.5	1,132,143	3,020	0.267	99.733	92.179
26.5- 27.5	1,183,610	30,693	2.593	97.407	91.934
27.5- 28.5	1,331,985	8,103	0.608	99.392	89.550
28.5- 29.5	1,460,305	8,576	0.587	99.413	89.005
29.5- 30.5	1,459,253	11,714	0.803	99.197	88.482
30.5- 31.5	1,426,584	2,906	0.204	99.796	87.772
31.5- 32.5	1,428,988	10,607	0.742	99.258	87.593
32.5- 33.5	1,431,956	4,659	0.325	99.675	86.943
33.5- 34.5	1,417,912	6,440	0.454	99.546	86.660
34.5- 35.5	1,291,843	1,282	0.099	99.901	86.266
35.5- 36.5	1,220,088	122	0.010	99.990	86.181
36.5- 37.5	1,151,032	7,534	0.655	99.345	86.172
37.5- 38.5	1,160,051	2,307	0.199	99.801	85.608
38.5- 39.5	1,176,461	12,544	1.066	98.934	85.438
39.5- 40.5	1,192,768	2,824	0.237	99.763	84.527
40.5- 41.5	1,148,584	6,268	0.546	99.454	84.327
41.5- 42.5	1,234,104	11,569	0.937	99.063	83.867
42.5- 43.5	1,195,078	11,010	0.921	99.079	83.080
43.5- 44.5	1,169,182	22,893	1.958	98.042	82.315
44.5- 45.5	1,146,188	60,365	5.267	94.733	80.703
45.5- 46.5	1,080,481	8,848	0.819	99.181	76.453
46.5- 47.5	1,064,457	13,679	1.285	98.715	75.827
47.5- 48.5	1,049,886	3,848	0.367	99.633	74.852
48.5- 49.5	1,031,671	1,111	0.108	99.892	74.578
49.5- 50.5	1,027,670	117	0.011	99.989	74.498
50.5- 51.5	987,589	23,091	2.338	97.662	74.489
51.5- 52.5	941,707	0	0.000	100.000	72.748
52.5- 53.5	930,413	0	0.000	100.000	72.748
53.5- 54.5	913,120	42,456	4.650	95.350	72.748
54.5- 55.5	843,550	0	0.000	100.000	69.365
55.5- 56.5	827,875	0	0.000	100.000	69.365

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3340 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

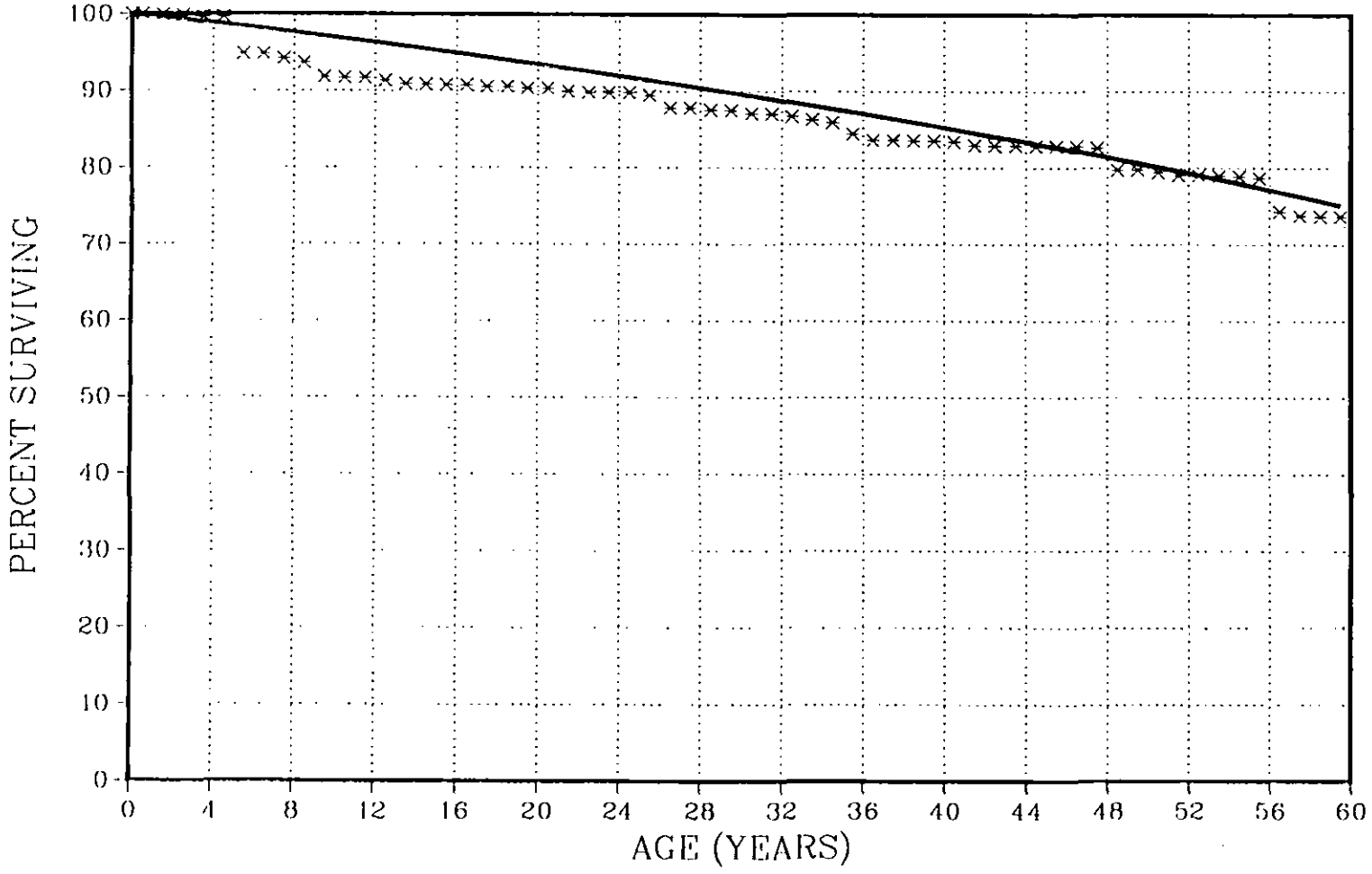
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	827,447	73	0.009	99.991	69.365
57.5- 58.5	818,302	0	0.000	100.000	69.359
58.5- 59.5	800,794	0	0.000	100.000	69.359
59.5- 60.5	794,497	9,100	1.145	98.855	69.359
60.5- 61.5	706,265	3,051	0.432	99.568	68.565
61.5- 62.5	693,389	0	0.000	100.000	68.268
62.5- 63.5	680,654	0	0.000	100.000	68.268
63.5- 64.5	667,675	0	0.000	100.000	68.268
64.5- 65.5	660,668	7,220	1.093	98.907	68.268
65.5- 66.5	573,922	0	0.000	100.000	67.522
66.5- 67.5	521,954	0	0.000	100.000	67.522
67.5- 68.5	359,134	335	0.093	99.907	67.522
68.5- 69.5	204,889	238	0.116	99.884	67.459
69.5- 70.5	200,321	340	0.170	99.830	67.381
70.5- 71.5	192,851	18	0.009	99.991	67.267
71.5- 72.5	187,948	256	0.136	99.864	67.260
72.5- 73.5	180,939	452	0.250	99.750	67.169
73.5- 74.5	176,659	747	0.423	99.577	67.001
74.5- 75.5	174,717	0	0.000	100.000	66.718
75.5- 76.5	174,628	671	0.384	99.616	66.718
76.5- 77.5	173,837	10,574	6.083	93.917	66.461
77.5- 78.5	161,827	7,738	4.782	95.218	62.419
78.5- 79.5	132,954	1,526	1.148	98.852	59.434
79.5- 80.5	125,508	25,898	20.635	79.365	58.752
80.5- 81.5	93,862	0	0.000	100.000	46.629
81.5- 82.5	0	0	0.000	100.000	46.629
TOTALS	84,823,594	485,166	0.572		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 40.8 YEARS

ACCOUNT 3352 – MISC POWER PLANT EQUIP–OTHER
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE R1 91

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3352 MISC POWER PLANT EQUIP-OTHER
STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	1,979,463	0	0.000	100.000	100.000
0.5- 1.5	1,945,869	1,114	0.057	99.943	100.000
1.5- 2.5	1,803,284	1,237	0.069	99.931	99.943
2.5- 3.5	1,772,370	3,166	0.179	99.821	99.874
3.5- 4.5	1,632,313	652	0.040	99.960	99.696
4.5- 5.5	1,071,984	52,008	4.852	95.148	99.656
5.5- 6.5	921,338	214	0.023	99.977	94.821
6.5- 7.5	898,210	5,750	0.640	99.360	94.799
7.5- 8.5	812,175	4,485	0.552	99.448	94.192
8.5- 9.5	453,193	9,115	2.011	97.989	93.672
9.5- 10.5	412,903	413	0.100	99.900	91.788
10.5- 11.5	389,263	0	0.000	100.000	91.696
11.5- 12.5	311,201	1,239	0.398	99.602	91.696
12.5- 13.5	312,432	1,531	0.490	99.510	91.331
13.5- 14.5	320,162	174	0.054	99.946	90.884
14.5- 15.5	336,485	158	0.047	99.953	90.834
15.5- 16.5	323,413	126	0.039	99.961	90.792
16.5- 17.5	269,527	499	0.185	99.815	90.756
17.5- 18.5	245,513	78	0.032	99.968	90.588
18.5- 19.5	180,371	379	0.210	99.790	90.559
19.5- 20.5	183,611	0	0.000	100.000	90.369
20.5- 21.5	187,396	858	0.458	99.542	90.369
21.5- 22.5	204,314	271	0.133	99.867	89.955
22.5- 23.5	207,948	0	0.000	100.000	89.836
23.5- 24.5	229,297	34	0.015	99.985	89.836
24.5- 25.5	229,915	953	0.415	99.585	89.823
25.5- 26.5	282,263	5,132	1.818	98.182	89.450
26.5- 27.5	284,326	113	0.040	99.960	87.824
27.5- 28.5	275,795	778	0.282	99.718	87.789
28.5- 29.5	279,186	148	0.053	99.947	87.541
29.5- 30.5	274,596	1,173	0.427	99.573	87.495
30.5- 31.5	274,009	220	0.080	99.920	87.121
31.5- 32.5	272,134	937	0.344	99.656	87.051
32.5- 33.5	271,984	1,372	0.504	99.496	86.752
33.5- 34.5	270,576	1,116	0.412	99.588	86.314
34.5- 35.5	269,556	4,797	1.780	98.220	85.958
35.5- 36.5	261,058	2,484	0.952	99.048	84.428
36.5- 37.5	257,636	3	0.001	99.999	83.625
37.5- 38.5	244,930	188	0.077	99.923	83.624
38.5- 39.5	248,767	74	0.030	99.970	83.560
39.5- 40.5	260,660	310	0.119	99.881	83.535
40.5- 41.5	264,361	1,459	0.552	99.448	83.436
41.5- 42.5	332,708	327	0.098	99.902	82.975
42.5- 43.5	329,784	85	0.026	99.974	82.894
43.5- 44.5	325,800	149	0.046	99.954	82.872
44.5- 45.5	322,608	53	0.016	99.984	82.834
45.5- 46.5	308,390	10	0.003	99.997	82.821
46.5- 47.5	308,285	600	0.195	99.805	82.818
47.5- 48.5	302,804	10,619	3.507	96.493	82.657
48.5- 49.5	282,324	20	0.007	99.993	79.758
49.5- 50.5	280,796	1,009	0.359	99.641	79.753
50.5- 51.5	277,466	1,406	0.507	99.493	79.466
51.5- 52.5	274,196	42	0.015	99.985	79.063
52.5- 53.5	264,056	174	0.066	99.934	79.051
53.5- 54.5	253,515	212	0.084	99.916	78.999
54.5- 55.5	241,713	624	0.258	99.742	78.933
55.5- 56.5	233,454	13,041	5.586	94.414	78.729

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3352 MISC POWER PLANT EQUIP-OTHER
STUDY NO. 0

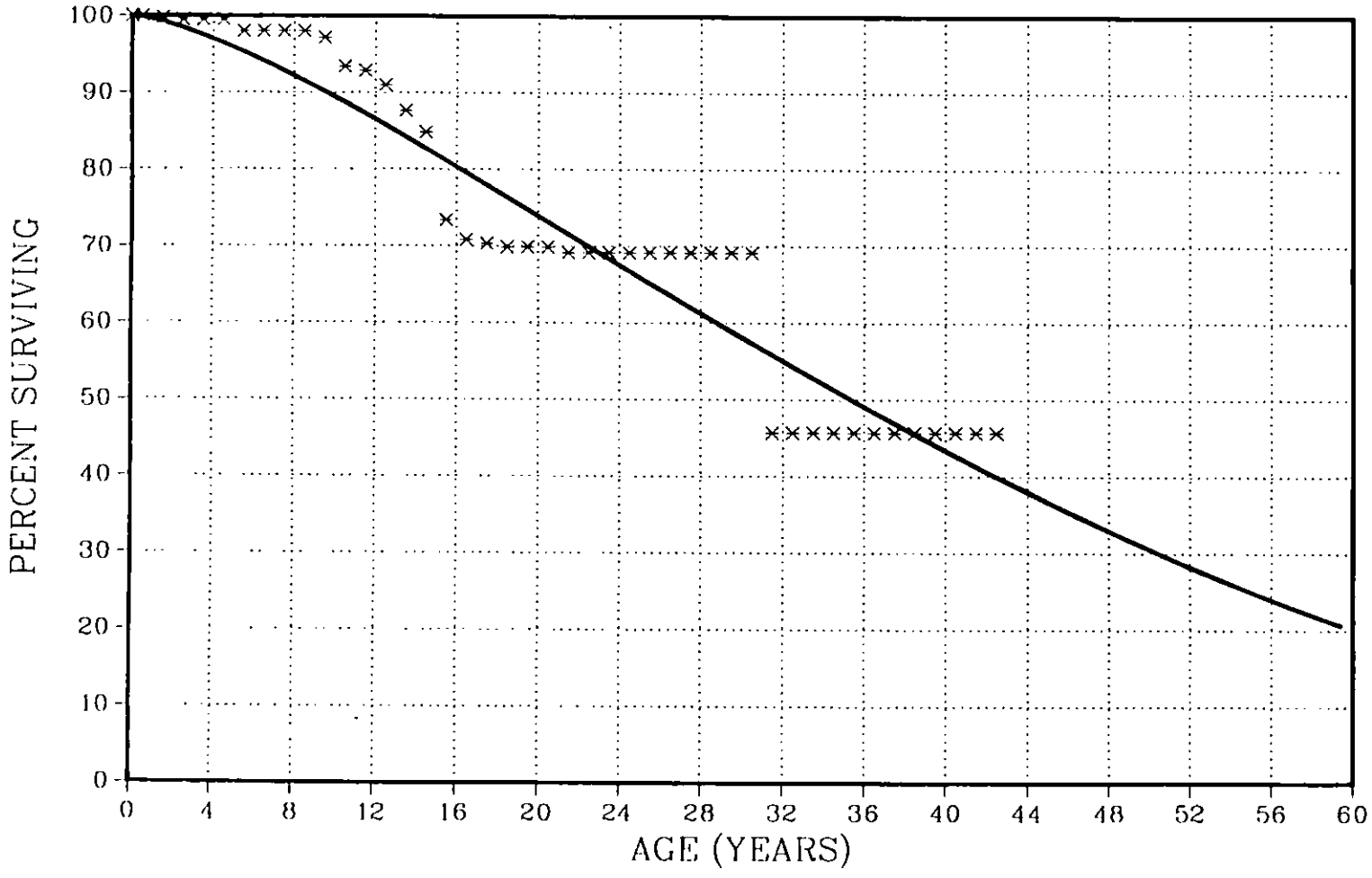
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	217,818	1,593	0.731	99.269	74.331
57.5- 58.5	215,594	177	0.082	99.918	73.788
58.5- 59.5	214,775	9	0.004	99.996	73.727
59.5- 60.5	210,878	567	0.269	99.731	73.724
60.5- 61.5	206,796	2,658	1.285	98.715	73.526
61.5- 62.5	186,379	285	0.153	99.847	72.581
62.5- 63.5	182,802	7,890	4.316	95.684	72.470
63.5- 64.5	153,626	334	0.217	99.783	69.342
64.5- 65.5	151,082	66	0.044	99.956	69.191
65.5- 66.5	97,485	37	0.038	99.962	69.161
66.5- 67.5	90,456	37	0.041	99.959	69.135
67.5- 68.5	87,880	1	0.001	99.999	69.106
68.5- 69.5	83,279	8	0.010	99.990	69.106
69.5- 70.5	82,848	56	0.068	99.932	69.099
70.5- 71.5	82,288	266	0.323	99.677	69.052
71.5- 72.5	81,446	0	0.000	100.000	68.829
72.5- 73.5	80,265	6	0.007	99.993	68.829
73.5- 74.5	80,060	306	0.382	99.618	68.824
74.5- 75.5	79,656	198	0.249	99.751	68.561
75.5- 76.5	79,115	177	0.224	99.776	68.390
76.5- 77.5	78,870	163	0.207	99.793	68.237
77.5- 78.5	75,029	409	0.545	99.455	68.096
78.5- 79.5	70,751	5	0.007	99.993	67.725
79.5- 80.5	58,858	4,059	6.896	93.104	67.720
80.5- 81.5	48,718	0	0.000	100.000	63.050
81.5- 82.5	0	0	0.000	100.000	63.050
TOTALS	29,260,440	152,436	0.521		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 26.0 YEARS

ACCOUNT 3354 – MISC POWER PLANT EQUIP–REC FAC
BASED ON 1962 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE L0 39

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3354 MISC POWER PLANT EQUIP-REC FAC

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	251,569	0	0.000	100.000	100.000
0.5- 1.5	203,177	383	0.189	99.811	100.000
1.5- 2.5	199,331	666	0.334	99.666	99.811
2.5- 3.5	197,842	0	0.000	100.000	99.478
3.5- 4.5	197,842	0	0.000	100.000	99.478
4.5- 5.5	193,731	2,818	1.455	98.545	99.478
5.5- 6.5	184,361	0	0.000	100.000	98.031
6.5- 7.5	182,333	0	0.000	100.000	98.031
7.5- 8.5	170,132	0	0.000	100.000	98.031
8.5- 9.5	155,724	1,374	0.882	99.118	98.031
9.5- 10.5	127,742	4,972	3.892	96.108	97.166
10.5- 11.5	122,389	659	0.538	99.462	93.384
11.5- 12.5	117,541	2,404	2.045	97.955	92.881
12.5- 13.5	113,414	4,153	3.662	96.338	90.982
13.5- 14.5	108,701	3,497	3.217	96.783	87.650
14.5- 15.5	105,204	14,154	13.454	86.546	84.830
15.5- 16.5	90,438	3,163	3.497	96.503	73.417
16.5- 17.5	86,522	615	0.711	99.289	70.850
17.5- 18.5	79,824	510	0.639	99.361	70.346
18.5- 19.5	68,529	0	0.000	100.000	69.897
19.5- 20.5	58,016	0	0.000	100.000	69.897
20.5- 21.5	53,830	557	1.035	98.965	69.897
21.5- 22.5	46,861	0	0.000	100.000	69.173
22.5- 23.5	40,572	0	0.000	100.000	69.173
23.5- 24.5	39,371	0	0.000	100.000	69.173
24.5- 25.5	4,707	0	0.000	100.000	69.173
25.5- 26.5	4,182	0	0.000	100.000	69.173
26.5- 27.5	3,982	0	0.000	100.000	69.173
27.5- 28.5	3,982	0	0.000	100.000	69.173
28.5- 29.5	3,982	0	0.000	100.000	69.173
29.5- 30.5	3,982	0	0.000	100.000	69.173
30.5- 31.5	3,982	1,349	33.877	66.123	69.173
31.5- 32.5	2,633	0	0.000	100.000	45.739
32.5- 33.5	2,633	0	0.000	100.000	45.739
33.5- 34.5	2,633	0	0.000	100.000	45.739
34.5- 35.5	2,403	0	0.000	100.000	45.739
35.5- 36.5	1,972	0	0.000	100.000	45.739
36.5- 37.5	1,972	0	0.000	100.000	45.739
37.5- 38.5	1,972	0	0.000	100.000	45.739
38.5- 39.5	1,972	0	0.000	100.000	45.739
39.5- 40.5	1,972	0	0.000	100.000	45.739
40.5- 41.5	286	0	0.000	100.000	45.739
41.5- 42.5	121	0	0.000	100.000	45.739
42.5- 43.5	121	0	0.000	100.000	45.739
43.5- 44.5	0	0	0.000	100.000	45.739
TOTALS	3,244,485	41,274	1.272		

DATA AFTER AGE INTERVAL 43.5-44.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 13.4 YEARS

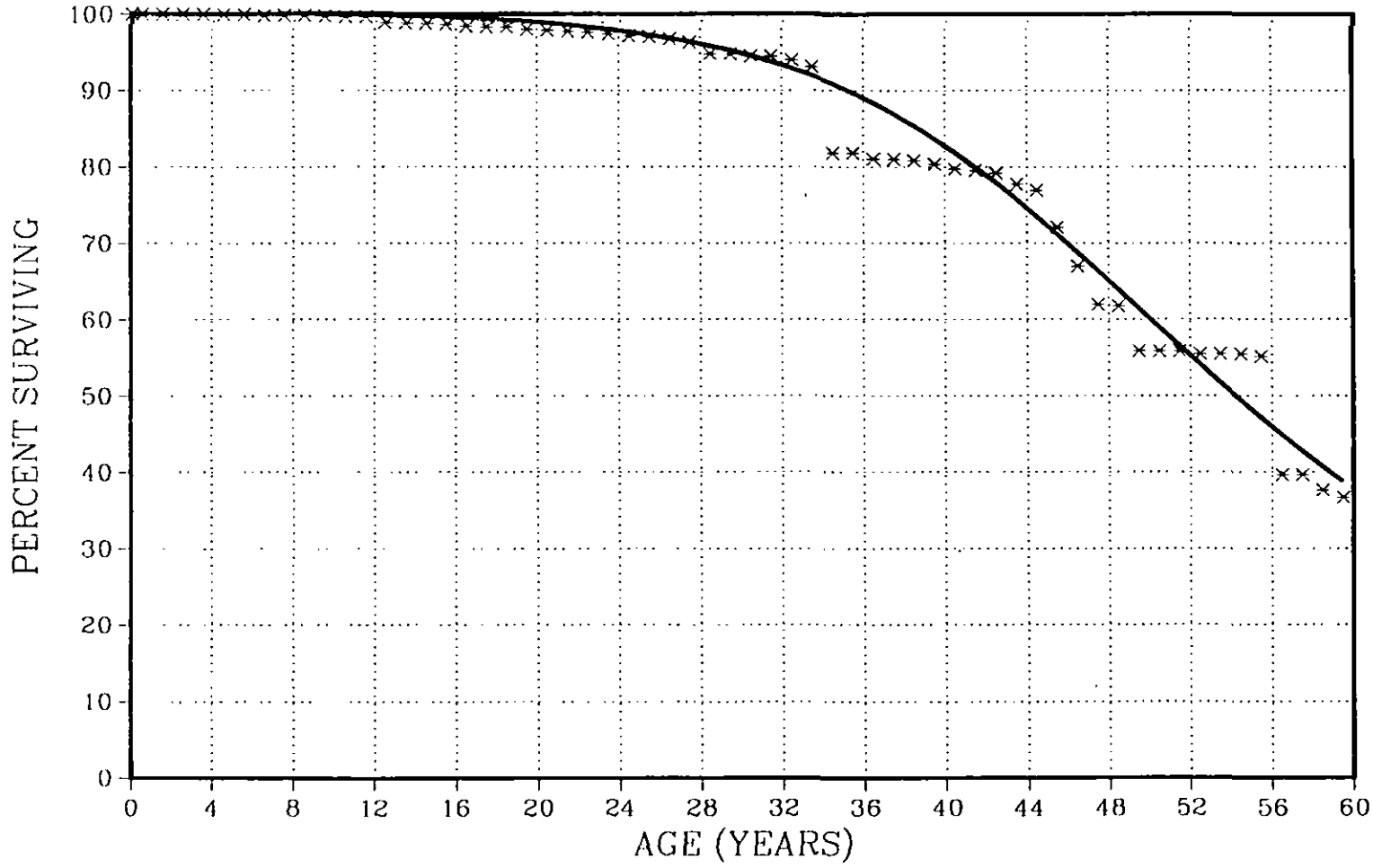
PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 4

ACTUARIAL ANALYSIS RESULTS

AVERAGE SERVICE LIFE GROUP ACCOUNTS

ACCOUNT 3520 – STRUCTURES AND IMPROVEMENTS
BASED ON 1962 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	10,910,325	0	0.000	100.000	100.000
0.5- 1.5	10,971,098	0	0.000	100.000	100.000
1.5- 2.5	10,738,455	0	0.000	100.000	100.000
2.5- 3.5	10,653,992	1,820	0.017	99.983	100.000
3.5- 4.5	10,388,433	3,000	0.029	99.971	99.983
4.5- 5.5	9,939,213	0	0.000	100.000	99.954
5.5- 6.5	10,045,755	13,112	0.131	99.869	99.954
6.5- 7.5	10,030,347	1,301	0.013	99.987	99.824
7.5- 8.5	8,596,043	1,339	0.016	99.984	99.811
8.5- 9.5	9,115,640	6,013	0.066	99.934	99.795
9.5- 10.5	8,392,535	9,112	0.109	99.891	99.729
10.5- 11.5	7,109,065	0	0.000	100.000	99.621
11.5- 12.5	5,764,167	41,535	0.721	99.279	99.621
12.5- 13.5	5,534,186	1,543	0.028	99.972	98.903
13.5- 14.5	5,589,309	3,985	0.071	99.929	98.876
14.5- 15.5	5,581,632	7,439	0.133	99.867	98.805
15.5- 16.5	5,049,732	14,929	0.296	99.704	98.673
16.5- 17.5	5,029,330	2,782	0.055	99.945	98.382
17.5- 18.5	4,712,375	0	0.000	100.000	98.327
18.5- 19.5	4,461,295	15,257	0.342	99.658	98.327
19.5- 20.5	3,742,308	5,683	0.152	99.848	97.991
20.5- 21.5	3,393,134	5,005	0.148	99.852	97.842
21.5- 22.5	2,692,897	2,027	0.075	99.925	97.698
22.5- 23.5	2,571,805	6,083	0.237	99.763	97.624
23.5- 24.5	2,170,332	5,878	0.271	99.729	97.393
24.5- 25.5	1,602,658	1,598	0.100	99.900	97.130
25.5- 26.5	1,461,924	3,567	0.244	99.756	97.033
26.5- 27.5	1,428,285	7,352	0.515	99.485	96.796
27.5- 28.5	1,381,379	21,794	1.578	98.422	96.298
28.5- 29.5	1,359,585	0	0.000	100.000	94.778
29.5- 30.5	1,367,013	4,304	0.315	99.685	94.778
30.5- 31.5	1,167,178	184	0.016	99.984	94.480
31.5- 32.5	1,167,125	5,856	0.502	99.498	94.465
32.5- 33.5	1,254,058	11,965	0.954	99.046	93.991
33.5- 34.5	1,364,928	165,442	12.121	87.879	93.094
34.5- 35.5	1,243,353	0	0.000	100.000	81.811
35.5- 36.5	1,218,022	11,029	0.905	99.095	81.811
36.5- 37.5	1,168,292	304	0.026	99.974	81.070
37.5- 38.5	935,683	1,776	0.190	99.810	81.049
38.5- 39.5	651,280	4,069	0.625	99.375	80.895
39.5- 40.5	727,938	6,214	0.854	99.146	80.389
40.5- 41.5	669,923	1,441	0.215	99.785	79.703
41.5- 42.5	730,778	3,131	0.428	99.572	79.532
42.5- 43.5	702,065	12,957	1.846	98.154	79.191
43.5- 44.5	643,638	6,840	1.063	98.937	77.729
44.5- 45.5	636,798	39,806	6.251	93.749	76.903
45.5- 46.5	596,992	42,416	7.105	92.895	72.096
46.5- 47.5	554,576	41,707	7.521	92.479	66.974
47.5- 48.5	511,585	1,316	0.257	99.743	61.937
48.5- 49.5	699,097	66,464	9.507	90.493	61.778
49.5- 50.5	629,468	585	0.093	99.907	55.904
50.5- 51.5	628,605	110	0.017	99.983	55.852
51.5- 52.5	623,829	4,182	0.670	99.330	55.843
52.5- 53.5	619,595	0	0.000	100.000	55.468
53.5- 54.5	619,595	0	0.000	100.000	55.468
54.5- 55.5	589,065	3,368	0.572	99.428	55.468
55.5- 56.5	585,697	164,250	28.044	71.956	55.151

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS
STUDY NO. 0

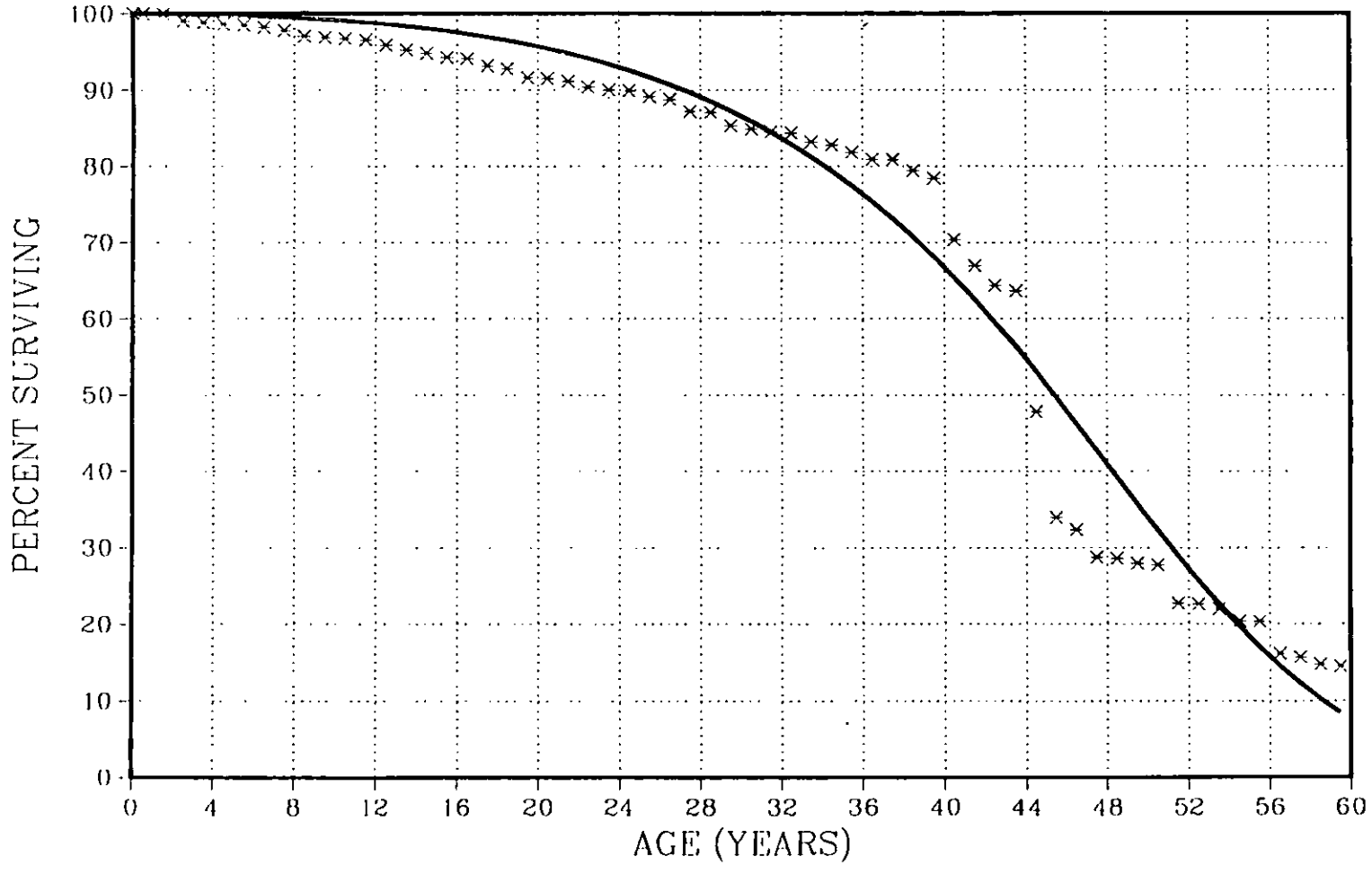
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	421,447	0	0.000	100.000	39.685
57.5- 58.5	421,447	21,558	5.115	94.885	39.685
58.5- 59.5	399,889	9,994	2.499	97.501	37.655
59.5- 60.5	384,698	0	0.000	100.000	36.714
60.5- 61.5	384,698	76,093	19.780	80.220	36.714
61.5- 62.5	308,554	0	0.000	100.000	29.452
62.5- 63.5	240,438	0	0.000	100.000	29.452
63.5- 64.5	98,267	421	0.428	99.572	29.452
64.5- 65.5	95,703	0	0.000	100.000	29.326
65.5- 66.5	81,158	21	0.026	99.974	29.326
66.5- 67.5	80,967	0	0.000	100.000	29.318
67.5- 68.5	80,967	6,471	7.992	92.008	29.318
68.5- 69.5	70,833	0	0.000	100.000	26.975
69.5- 70.5	70,426	0	0.000	100.000	26.975
70.5- 71.5	70,426	0	0.000	100.000	26.975
71.5- 72.5	70,426	0	0.000	100.000	26.975
72.5- 73.5	70,426	0	0.000	100.000	26.975
73.5- 74.5	70,426	64,028	90.915	9.085	26.975
74.5- 75.5	6,398	0	0.000	100.000	2.451
75.5- 76.5	6,398	0	0.000	100.000	2.451
76.5- 77.5	6,398	0	0.000	100.000	2.451
77.5- 78.5	6,398	0	0.000	100.000	2.451
78.5- 79.5	0	0	0.000	100.000	2.451
TOTALS	206,170,198	960,456	0.466		

DATA AFTER AGE INTERVAL 78.5-79.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 43.3 YEARS

ACCOUNT 3530 – STATION EQUIPMENT
BASED ON 1972 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3530 STATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	138,340,621	16,293	0.012	99.988	100.000
0.5- 1.5	138,576,606	23,464	0.017	99.983	99.988
1.5- 2.5	145,002,127	1,423,267	0.982	99.018	99.971
2.5- 3.5	143,343,693	267,168	0.186	99.814	98.990
3.5- 4.5	144,450,145	325,316	0.225	99.775	98.806
4.5- 5.5	141,877,979	165,376	0.117	99.883	98.583
5.5- 6.5	138,770,111	363,992	0.262	99.738	98.468
6.5- 7.5	124,954,055	510,784	0.409	99.591	98.210
7.5- 8.5	110,644,476	918,614	0.830	99.170	97.808
8.5- 9.5	103,354,163	142,875	0.138	99.862	96.996
9.5- 10.5	85,083,600	142,864	0.168	99.832	96.862
10.5- 11.5	74,691,123	136,387	0.183	99.817	96.700
11.5- 12.5	67,491,369	445,909	0.661	99.339	96.523
12.5- 13.5	63,781,238	426,184	0.668	99.332	95.885
13.5- 14.5	61,935,877	282,199	0.456	99.544	95.245
14.5- 15.5	57,210,972	332,140	0.581	99.419	94.811
15.5- 16.5	51,949,568	81,109	0.156	99.844	94.260
16.5- 17.5	49,585,413	490,136	0.988	99.012	94.113
17.5- 18.5	48,624,733	219,822	0.452	99.548	93.183
18.5- 19.5	46,015,846	581,634	1.264	98.736	92.761
19.5- 20.5	41,293,595	44,300	0.107	99.893	91.589
20.5- 21.5	38,024,682	149,325	0.393	99.607	91.491
21.5- 22.5	29,378,059	242,659	0.826	99.174	91.131
22.5- 23.5	26,043,429	102,378	0.393	99.607	90.379
23.5- 24.5	22,653,647	25,549	0.113	99.887	90.023
24.5- 25.5	15,357,563	140,580	0.915	99.085	89.922
25.5- 26.5	13,464,334	49,840	0.370	99.630	89.099
26.5- 27.5	12,794,786	226,308	1.769	98.231	88.769
27.5- 28.5	11,871,877	25,900	0.218	99.782	87.199
28.5- 29.5	11,880,190	225,792	1.901	98.099	87.009
29.5- 30.5	11,693,121	59,533	0.509	99.491	85.355
30.5- 31.5	9,163,419	41,991	0.458	99.542	84.920
31.5- 32.5	9,115,092	18,120	0.199	99.801	84.531
32.5- 33.5	9,076,190	123,299	1.358	98.642	84.363
33.5- 34.5	8,352,961	46,023	0.551	99.449	83.217
34.5- 35.5	8,348,723	92,862	1.112	98.888	82.759
35.5- 36.5	6,918,807	78,581	1.136	98.864	81.838
36.5- 37.5	6,574,552	3,511	0.053	99.947	80.909
37.5- 38.5	4,400,886	77,399	1.759	98.241	80.865
38.5- 39.5	1,138,516	14,363	1.262	98.738	79.443
39.5- 40.5	1,050,345	107,725	10.256	89.744	78.441
40.5- 41.5	685,723	33,219	4.844	95.156	70.396
41.5- 42.5	654,749	25,575	3.906	96.094	66.986
42.5- 43.5	1,103,885	12,132	1.099	98.901	64.369
43.5- 44.5	1,417,561	353,192	24.915	75.085	63.662
44.5- 45.5	1,495,709	432,250	28.899	71.101	47.800
45.5- 46.5	1,535,381	72,437	4.718	95.282	33.986
46.5- 47.5	1,479,671	165,452	11.182	88.818	32.383
47.5- 48.5	1,297,932	7,725	0.595	99.405	28.762
48.5- 49.5	1,374,436	30,466	2.217	97.783	28.591
49.5- 50.5	1,364,523	9,294	0.681	99.319	27.957
50.5- 51.5	1,353,638	244,478	18.061	81.939	27.767
51.5- 52.5	1,103,698	4,667	0.423	99.577	22.752
52.5- 53.5	1,098,190	32,005	2.914	97.086	22.655
53.5- 54.5	1,065,513	77,365	7.261	92.739	21.995
54.5- 55.5	955,748	2,284	0.239	99.761	20.398
55.5- 56.5	953,582	195,562	20.508	79.492	20.349

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3530 STATION EQUIPMENT

STUDY NO. 0

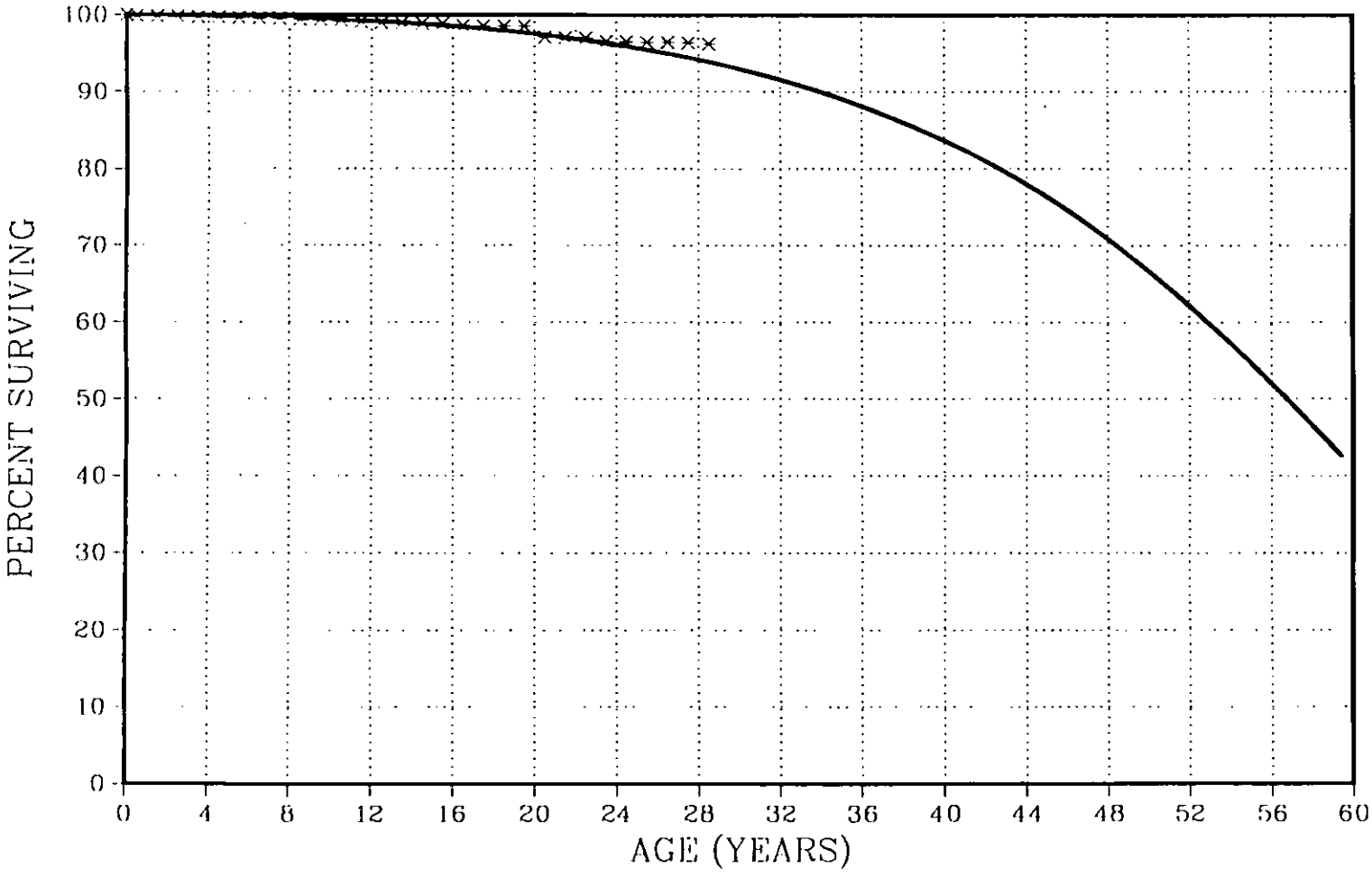
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	753,839	23,395	3.103	96.897	16.176
57.5- 58.5	730,444	42,609	5.833	94.167	15.674
58.5- 59.5	699,398	11,655	1.666	98.334	14.760
59.5- 60.5	687,743	17,533	2.549	97.451	14.514
60.5- 61.5	670,210	128,867	19.228	80.772	14.144
61.5- 62.5	540,603	3,393	0.628	99.372	11.424
62.5- 63.5	277,159	10,885	3.927	96.073	11.353
63.5- 64.5	131,816	2,349	1.782	98.218	10.907
64.5- 65.5	121,598	206	0.169	99.831	10.712
65.5- 66.5	49,617	0	0.000	100.000	10.694
66.5- 67.5	42,153	2,187	5.188	94.812	10.694
67.5- 68.5	38,941	0	0.000	100.000	10.139
68.5- 69.5	9,573	0	0.000	100.000	10.139
69.5- 70.5	8,229	0	0.000	100.000	10.139
70.5- 71.5	8,229	0	0.000	100.000	10.139
71.5- 72.5	8,229	0	0.000	100.000	10.139
72.5- 73.5	8,207	0	0.000	100.000	10.139
73.5- 74.5	8,207	7,858	95.748	4.252	10.139
74.5- 75.5	349	0	0.000	100.000	0.431
75.5- 76.5	349	0	0.000	100.000	0.431
76.5- 77.5	349	0	0.000	100.000	0.431
77.5- 78.5	349	0	0.000	100.000	0.431
78.5- 79.5	0	0	0.000	100.000	0.431
TOTALS	2,258,014,019	11,140,611	0.493		

DATA AFTER AGE INTERVAL 78.5-79.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 19.5 YEARS

ACCOUNT 3540 – TOWERS AND FIXTURES
BASED ON 1952 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



———IOWA CURVE R3 55

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3540 TOWERS AND FIXTURES
STUDY NO. 0
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	105,490,089	153,278	0.145	99.855	100.000
0.5- 1.5	105,336,811	12,963	0.012	99.988	99.855
1.5- 2.5	105,296,133	23,394	0.022	99.978	99.842
2.5- 3.5	105,879,149	85,877	0.081	99.919	99.820
3.5- 4.5	105,683,686	52,068	0.049	99.951	99.739
4.5- 5.5	105,531,040	62,364	0.059	99.941	99.690
5.5- 6.5	105,468,676	88,899	0.084	99.916	99.631
6.5- 7.5	105,115,892	22,480	0.021	99.979	99.547
7.5- 8.5	105,093,412	138,247	0.132	99.868	99.526
8.5- 9.5	104,752,278	0	0.000	100.000	99.395
9.5- 10.5	103,242,318	84,308	0.082	99.918	99.395
10.5- 11.5	82,223,375	159,532	0.194	99.806	99.314
11.5- 12.5	72,107,172	125,336	0.174	99.826	99.121
12.5- 13.5	70,209,427	0	0.000	100.000	98.949
13.5- 14.5	67,299,748	38,378	0.057	99.943	98.949
14.5- 15.5	67,373,284	6,721	0.010	99.990	98.892
15.5- 16.5	61,024,829	196,811	0.323	99.677	98.883
16.5- 17.5	58,005,252	6,814	0.012	99.988	98.564
17.5- 18.5	57,275,667	11,911	0.021	99.979	98.552
18.5- 19.5	47,768,896	0	0.000	100.000	98.532
19.5- 20.5	43,752,010	630,178	1.440	98.560	98.532
20.5- 21.5	33,726,320	30,665	0.091	99.909	97.112
21.5- 22.5	27,962,608	5,170	0.018	99.982	97.024
22.5- 23.5	25,031,355	109,664	0.438	99.562	97.006
23.5- 24.5	18,353,496	11,943	0.065	99.935	96.581
24.5- 25.5	9,764,637	5,025	0.051	99.949	96.518
25.5- 26.5	10,235,560	0	0.000	100.000	96.469
26.5- 27.5	9,160,552	4,363	0.048	99.952	96.469
27.5- 28.5	8,343,667	15,461	0.185	99.815	96.423
28.5- 29.5	8,328,206	2,293	0.028	99.972	96.244
29.5- 30.5	8,325,913	0	0.000	100.000	96.218
30.5- 31.5	7,566,162	0	0.000	100.000	96.218
31.5- 32.5	6,778,147	44,500	0.657	99.343	96.218
32.5- 33.5	6,733,647	0	0.000	100.000	95.586
33.5- 34.5	5,910,024	0	0.000	100.000	95.586
34.5- 35.5	5,910,024	0	0.000	100.000	95.586
35.5- 36.5	5,013,971	4,080	0.081	99.919	95.586
36.5- 37.5	4,958,964	0	0.000	100.000	95.508
37.5- 38.5	3,916,589	0	0.000	100.000	95.508
38.5- 39.5	3,411,868	1,417	0.042	99.958	95.508
39.5- 40.5	2,411,417	6,021	0.250	99.750	95.468
40.5- 41.5	2,405,396	13,125	0.546	99.454	95.230
41.5- 42.5	2,392,271	33,076	1.383	98.617	94.710
42.5- 43.5	1,535,231	0	0.000	100.000	93.401
43.5- 44.5	1,535,231	0	0.000	100.000	93.401
44.5- 45.5	1,535,231	11,983	0.781	99.219	93.401
45.5- 46.5	1,523,248	0	0.000	100.000	92.672
46.5- 47.5	1,523,248	2,076	0.136	99.864	92.672
47.5- 48.5	1,521,172	99,961	6.571	93.429	92.546
48.5- 49.5	1,421,211	0	0.000	100.000	86.464
49.5- 50.5	1,421,211	1,913	0.135	99.865	86.464
50.5- 51.5	1,375,468	1,200	0.087	99.913	86.348
51.5- 52.5	1,357,417	0	0.000	100.000	86.272
52.5- 53.5	1,357,417	0	0.000	100.000	86.272
53.5- 54.5	1,341,449	0	0.000	100.000	86.272
54.5- 55.5	1,252,336	0	0.000	100.000	86.272
55.5- 56.5	1,252,336	0	0.000	100.000	86.272

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3540 TOWERS AND FIXTURES

STUDY NO. 0

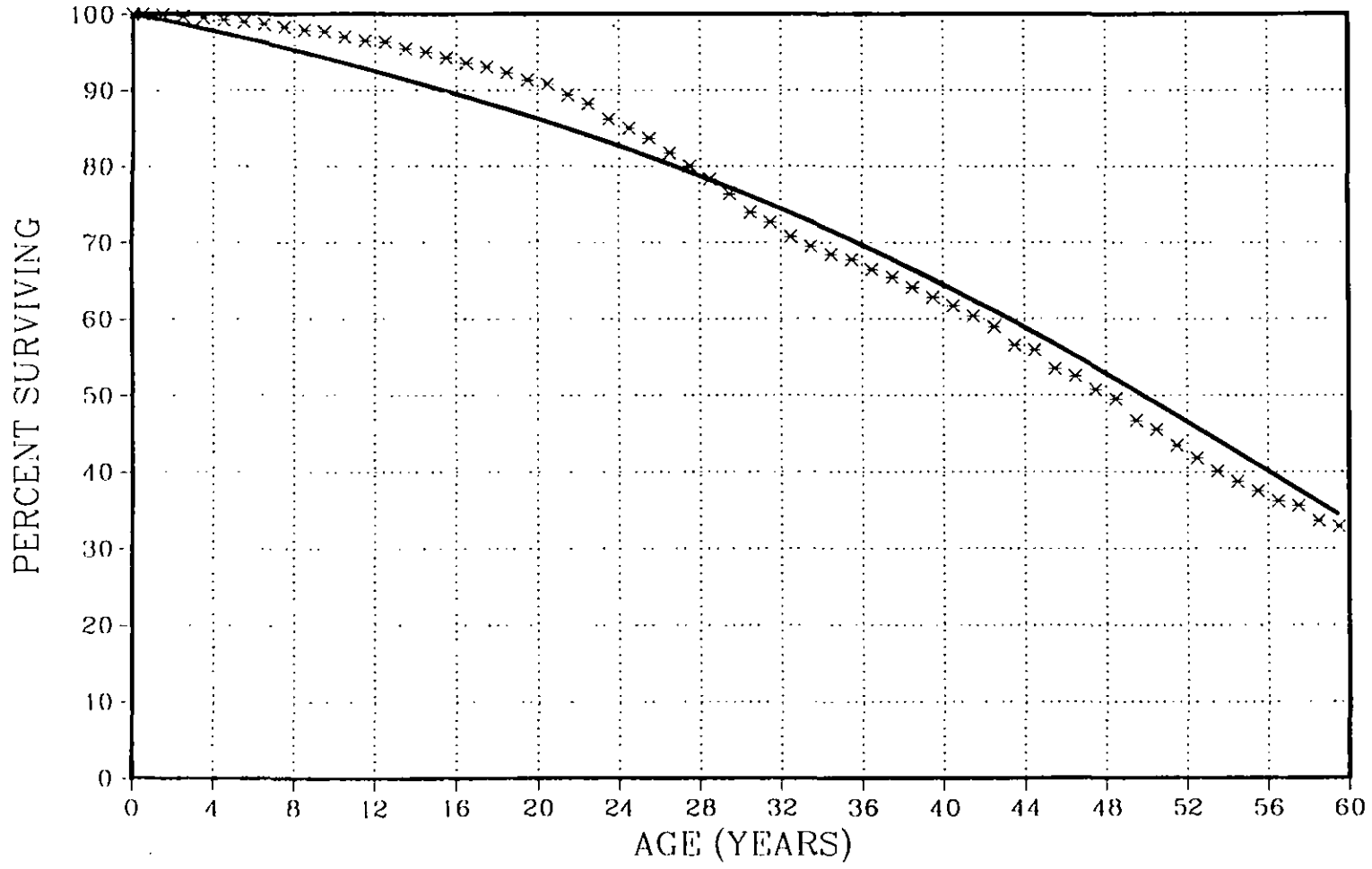
PLACEMENT BAND 1880-1991.
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	1,252,336	0	0.000	100.000	86.272
57.5- 58.5	1,252,336	0	0.000	100.000	86.272
58.5- 59.5	1,127,128	0	0.000	100.000	86.272
59.5- 60.5	1,127,128	0	0.000	100.000	86.272
60.5- 61.5	1,127,128	11,711	1.039	98.961	86.272
61.5- 62.5	1,114,753	0	0.000	100.000	85.376
62.5- 63.5	1,064,511	0	0.000	100.000	85.376
63.5- 64.5	784,721	0	0.000	100.000	85.376
64.5- 65.5	782,057	0	0.000	100.000	85.376
65.5- 66.5	0	0	0.000	100.000	85.376
TOTALS	2,030,154,242	2,315,206	0.114		

DATA AFTER AGE INTERVAL 65.5-66.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 16.4 YEARS

ACCOUNT 3620 – STATION EQUIPMENT
BASED ON 1972 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE R1 48

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3620 STATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	165,908,572	88,061	0.053	99.947	100.000
0.5- 1.5	167,693,058	126,046	0.075	99.925	99.947
1.5- 2.5	161,152,613	333,263	0.207	99.793	99.872
2.5- 3.5	159,479,928	317,900	0.199	99.801	99.665
3.5- 4.5	158,838,548	458,150	0.288	99.712	99.467
4.5- 5.5	155,879,465	397,559	0.255	99.745	99.180
5.5- 6.5	151,220,327	501,960	0.332	99.668	98.927
6.5- 7.5	146,151,967	540,904	0.370	99.630	98.598
7.5- 8.5	141,840,531	543,534	0.383	99.617	98.233
8.5- 9.5	140,283,891	297,882	0.212	99.788	97.857
9.5- 10.5	133,684,537	963,517	0.721	99.279	97.649
10.5- 11.5	123,447,594	556,780	0.451	99.549	96.945
11.5- 12.5	112,350,222	227,748	0.203	99.797	96.508
12.5- 13.5	105,054,472	965,103	0.919	99.081	96.313
13.5- 14.5	100,752,069	455,788	0.452	99.548	95.428
14.5- 15.5	89,722,610	683,909	0.762	99.238	94.996
15.5- 16.5	87,044,840	642,519	0.738	99.262	94.272
16.5- 17.5	74,469,385	431,990	0.580	99.420	93.576
17.5- 18.5	67,124,319	553,738	0.825	99.175	93.033
18.5- 19.5	57,578,792	607,287	1.055	98.945	92.266
19.5- 20.5	50,229,668	273,370	0.544	99.456	91.293
20.5- 21.5	43,385,434	698,500	1.610	98.390	90.796
21.5- 22.5	41,073,358	533,987	1.300	98.700	89.334
22.5- 23.5	40,257,703	918,071	2.280	97.720	88.173
23.5- 24.5	36,286,788	497,576	1.371	98.629	86.162
24.5- 25.5	31,774,275	485,141	1.527	98.473	84.980
25.5- 26.5	30,322,306	695,384	2.293	97.707	83.683
26.5- 27.5	28,602,365	597,104	2.088	97.912	81.764
27.5- 28.5	27,236,672	587,342	2.156	97.844	80.057
28.5- 29.5	26,073,464	646,923	2.481	97.519	78.330
29.5- 30.5	25,389,917	797,275	3.140	96.860	76.387
30.5- 31.5	24,585,916	418,441	1.702	98.298	73.988
31.5- 32.5	23,667,917	628,750	2.657	97.343	72.729
32.5- 33.5	22,291,886	404,092	1.813	98.187	70.797
33.5- 34.5	21,887,856	332,210	1.518	98.482	69.514
34.5- 35.5	21,191,278	208,635	0.985	99.015	68.459
35.5- 36.5	19,561,433	375,082	1.917	98.083	67.785
36.5- 37.5	19,873,943	312,445	1.572	98.428	66.485
37.5- 38.5	17,025,657	332,775	1.955	98.045	65.440
38.5- 39.5	15,236,675	309,522	2.031	97.969	64.161
39.5- 40.5	14,239,209	256,686	1.803	98.197	62.857
40.5- 41.5	11,796,046	253,477	2.149	97.851	61.724
41.5- 42.5	11,080,294	259,744	2.344	97.656	60.398
42.5- 43.5	7,543,730	311,606	4.131	95.869	58.982
43.5- 44.5	7,200,003	77,135	1.071	98.929	56.546
44.5- 45.5	7,530,177	328,018	4.356	95.644	55.940
45.5- 46.5	7,558,118	138,164	1.828	98.172	53.503
46.5- 47.5	7,784,649	257,065	3.302	96.698	52.525
47.5- 48.5	8,331,487	204,438	2.454	97.546	50.790
48.5- 49.5	8,445,263	479,438	5.677	94.323	49.544
49.5- 50.5	8,261,706	204,240	2.472	97.528	46.732
50.5- 51.5	7,935,389	360,882	4.548	95.452	45.576
51.5- 52.5	7,486,357	289,808	3.871	96.129	43.504
52.5- 53.5	7,218,267	294,692	4.083	95.917	41.819
53.5- 54.5	6,592,685	223,050	3.383	96.617	40.112
54.5- 55.5	5,993,290	192,458	3.211	96.789	38.755
55.5- 56.5	5,697,260	199,945	3.509	96.491	37.511

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3620 STATION EQUIPMENT

STUDY NO. 0

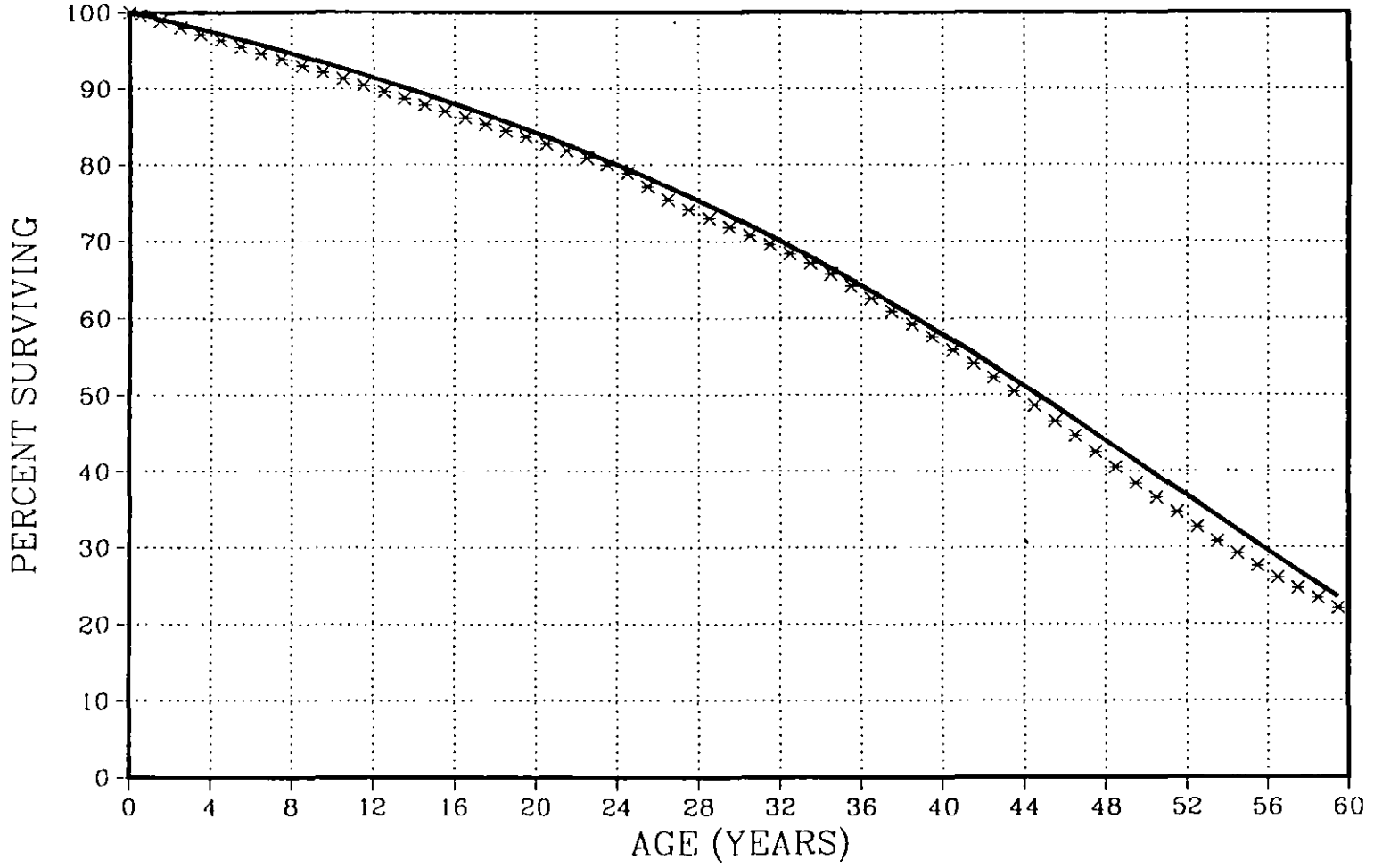
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	4,674,411	78,368	1.677	98.323	36.194
57.5- 58.5	4,550,535	249,950	5.493	94.507	35.587
58.5- 59.5	4,216,708	91,413	2.168	97.832	33.633
59.5- 60.5	4,028,863	264,689	6.570	93.430	32.903
60.5- 61.5	3,560,466	102,206	2.871	97.129	30.742
61.5- 62.5	3,021,227	74,591	2.469	97.531	29.859
62.5- 63.5	2,745,447	142,067	5.175	94.825	29.122
63.5- 64.5	2,216,507	36,962	1.668	98.332	27.615
64.5- 65.5	1,669,475	64,743	3.878	96.122	27.155
65.5- 66.5	1,297,704	48,125	3.708	96.292	26.102
66.5- 67.5	1,043,900	107,265	10.275	89.725	25.134
67.5- 68.5	673,138	7,709	1.145	98.855	22.551
68.5- 69.5	521,996	11,043	2.116	97.884	22.293
69.5- 70.5	243,793	2,645	1.085	98.915	21.821
70.5- 71.5	223,092	694	0.311	99.689	21.584
71.5- 72.5	203,899	5,579	2.736	97.264	21.517
72.5- 73.5	186,484	10,559	5.662	94.338	20.929
73.5- 74.5	173,005	200	0.116	99.884	19.744
74.5- 75.5	154,915	317	0.205	99.795	19.721
75.5- 76.5	154,156	62,081	40.272	59.728	19.680
76.5- 77.5	91,066	309	0.339	99.661	11.755
77.5- 78.5	24,344	0	0.000	100.000	11.715
78.5- 79.5	15,151	0	0.000	100.000	11.715
79.5- 80.5	12,895	0	0.000	100.000	11.715
80.5- 81.5	6,869	0	0.000	100.000	11.715
81.5- 82.5	63	0	0.000	100.000	11.715
82.5- 83.5	63	0	0.000	100.000	11.715
83.5- 84.5	63	0	0.000	100.000	11.715
84.5- 85.5	0	0	0.000	100.000	11.715
TOTALS	3,242,036;416	25,438,624	0.785		

DATA AFTER AGE INTERVAL 84.5-85.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 26.9 YEARS

ACCOUNT 3644 – POLES AND FIXTURES
BASED ON 1972 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1992



———IOWA CURVE R1 43

* * * ACTUARIAL LIFE TABLE

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
ACCOUNT 3644 POLES AND FIXTURES

STUDY NO. 0

PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1972-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	416,138	1,590	0.382	99.618	100.000
0.5- 1.5	426,342	3,169	0.743	99.257	99.618
1.5- 2.5	434,912	4,041	0.929	99.071	98.877
2.5- 3.5	446,601	3,843	0.860	99.140	97.959
3.5- 4.5	451,600	3,847	0.852	99.148	97.116
4.5- 5.5	457,793	4,036	0.882	99.118	96.289
5.5- 6.5	462,311	3,949	0.854	99.146	95.440
6.5- 7.5	468,802	3,877	0.827	99.173	94.624
7.5- 8.5	472,921	4,263	0.901	99.099	93.842
8.5- 9.5	479,826	4,414	0.920	99.080	92.996
9.5- 10.5	479,676	4,410	0.919	99.081	92.140
10.5- 11.5	475,293	4,402	0.926	99.074	91.293
11.5- 12.5	468,227	4,259	0.910	99.090	90.448
12.5- 13.5	458,841	4,374	0.953	99.047	89.625
13.5- 14.5	447,863	4,276	0.955	99.045	88.771
14.5- 15.5	437,096	4,383	1.003	98.997	87.923
15.5- 16.5	426,521	4,234	0.993	99.007	87.042
16.5- 17.5	415,287	4,135	0.996	99.004	86.177
17.5- 18.5	403,436	4,136	1.025	98.975	85.319
18.5- 19.5	381,304	3,705	0.972	99.028	84.445
19.5- 20.5	365,560	3,862	1.056	98.944	83.624
20.5- 21.5	353,023	3,916	1.109	98.891	82.741
21.5- 22.5	340,057	3,671	1.080	98.920	81.823
22.5- 23.5	323,342	3,753	1.161	98.839	80.940
23.5- 24.5	313,184	4,259	1.360	98.640	80.000
24.5- 25.5	310,583	6,993	2.252	97.748	78.912
25.5- 26.5	307,711	6,803	2.211	97.789	77.135
26.5- 27.5	297,115	5,058	1.702	98.298	75.430
27.5- 28.5	282,626	4,312	1.526	98.474	74.146
28.5- 29.5	268,505	4,191	1.561	98.439	73.015
29.5- 30.5	256,772	4,114	1.602	98.398	71.875
30.5- 31.5	254,518	4,168	1.638	98.362	70.724
31.5- 32.5	250,806	4,260	1.699	98.301	69.565
32.5- 33.5	243,827	4,438	1.820	98.180	68.384
33.5- 34.5	235,256	4,919	2.091	97.909	67.139
34.5- 35.5	233,688	5,583	2.389	97.611	65.735
35.5- 36.5	226,935	5,617	2.475	97.525	64.165
36.5- 37.5	216,480	5,727	2.646	97.354	62.577
37.5- 38.5	203,847	5,501	2.699	97.301	60.921
38.5- 39.5	190,622	5,253	2.756	97.244	59.277
39.5- 40.5	178,649	5,346	2.992	97.008	57.644
40.5- 41.5	166,673	5,196	3.117	96.883	55.919
41.5- 42.5	156,075	5,337	3.420	96.580	54.175
42.5- 43.5	143,631	5,100	3.551	96.449	52.323
43.5- 44.5	129,496	4,803	3.709	96.291	50.465
44.5- 45.5	110,231	4,572	4.148	95.852	48.593
45.5- 46.5	91,457	3,768	4.120	95.880	46.578
46.5- 47.5	79,245	3,725	4.701	95.299	44.659
47.5- 48.5	73,191	3,511	4.797	95.203	42.560
48.5- 49.5	68,257	3,523	5.161	94.839	40.518
49.5- 50.5	62,263	3,042	4.886	95.114	38.427
50.5- 51.5	50,635	2,703	5.338	94.662	36.549
51.5- 52.5	41,214	2,325	5.641	94.359	34.598
52.5- 53.5	34,393	1,947	5.661	94.339	32.646
53.5- 54.5	30,653	1,605	5.236	94.764	30.798
54.5- 55.5	24,956	1,378	5.522	94.478	29.186
55.5- 56.5	20,806	1,138	5.470	94.530	27.574

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
ACCOUNT 3644 POLES AND FIXTURES
STUDY NO. 0

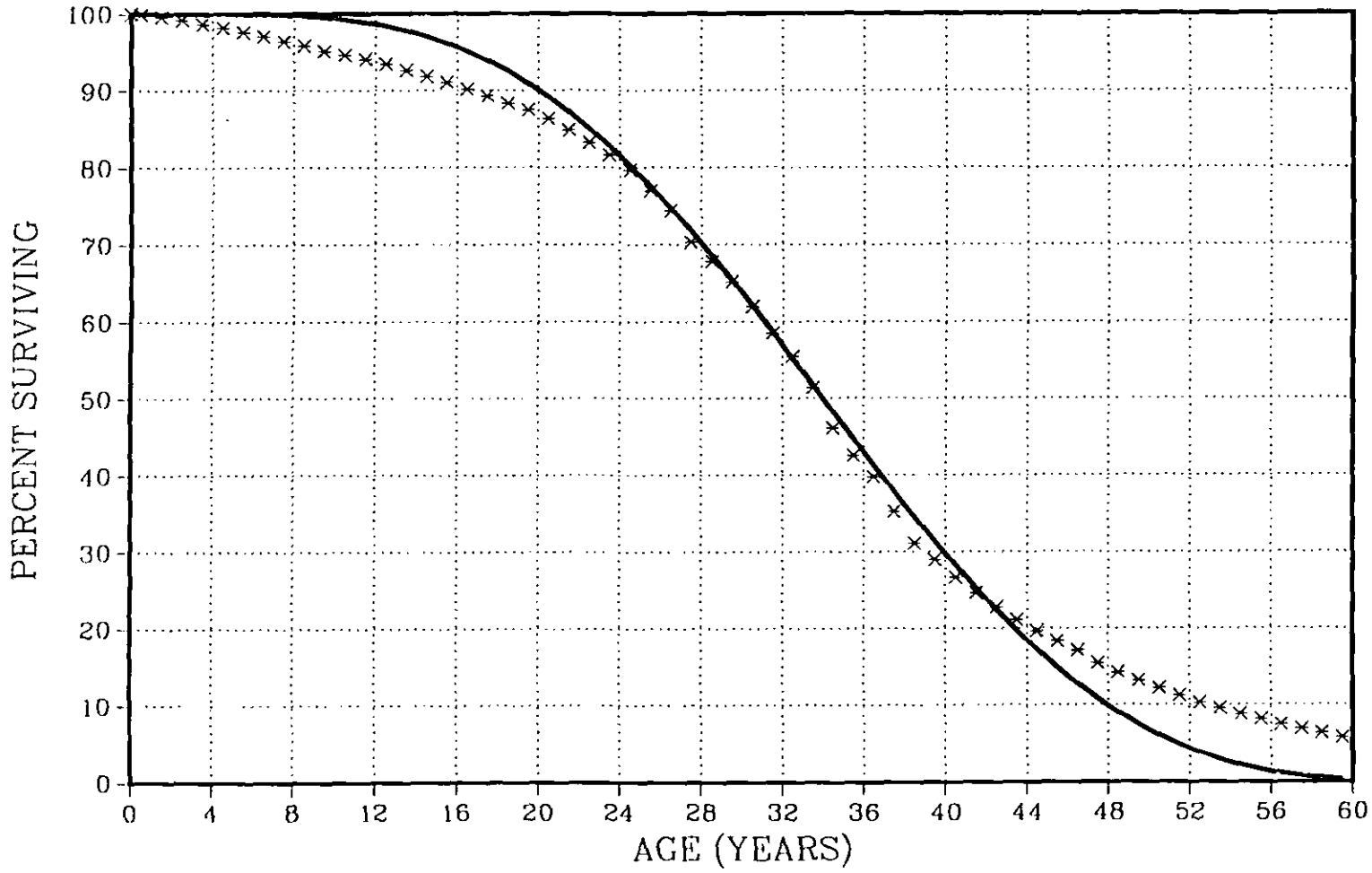
PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1972-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	17,906	944	5.272	94.728	26.066
57.5- 58.5	15,653	834	5.328	94.672	24.692
58.5- 59.5	14,067	778	5.531	94.469	23.376
59.5- 60.5	12,141	621	5.115	94.885	22.083
60.5- 61.5	10,393	606	5.831	94.169	20.954
61.5- 62.5	8,246	448	5.433	94.567	19.732
62.5- 63.5	6,994	489	6.992	93.008	18.660
63.5- 64.5	5,820	309	5.309	94.691	17.355
64.5- 65.5	4,753	257	5.407	94.593	16.434
65.5- 66.5	3,530	155	4.391	95.609	15.545
66.5- 67.5	2,593	112	4.319	95.681	14.863
67.5- 68.5	1,767	103	5.829	94.171	14.221
68.5- 69.5	896	61	6.808	93.192	13.392
69.5- 70.5	636	60	9.434	90.566	12.480
70.5- 71.5	531	80	15.066	84.934	11.303
71.5- 72.5	424	15	3.538	96.462	9.600
72.5- 73.5	392	27	6.888	93.112	9.260
73.5- 74.5	319	17	5.329	94.671	8.622
74.5- 75.5	245	31	12.653	87.347	8.163
75.5- 76.5	164	16	9.756	90.244	7.130
76.5- 77.5	111	3	2.703	97.297	6.434
77.5- 78.5	74	1	1.351	98.649	6.261
78.5- 79.5	64	5	7.813	92.188	6.176
79.5- 80.5	52	3	5.769	94.231	5.693
80.5- 81.5	45	3	6.667	93.333	5.365
81.5- 82.5	42	0	0.000	100.000	5.007
82.5- 83.5	15	0	0.000	100.000	5.007
83.5- 84.5	10	2	20.000	80.000	5.007
84.5- 85.5	7	0	0.000	100.000	4.006
85.5- 86.5	3	0	0.000	100.000	4.006
86.5- 87.5	3	0	0.000	100.000	4.006
87.5- 88.5	0	0	0.000	100.000	4.006
TOTALS	15,954,968	240,740	1.509		

DATA AFTER AGE INTERVAL 87.5-88.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 28.1 YEARS

ACCOUNT 3682 – TRANSF OVERHEAD TYPE
BASED ON 1977 -- 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1992



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* * * ACTUARIAL LIFE TABLE

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
ACCOUNT 3682 TRANSF OVERHEAD TYPE
STUDY NO. 0

PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	136,535	136	0.100	99.900	100.000
0.5- 1.5	135,067	364	0.269	99.731	99.900
1.5- 2.5	134,914	594	0.440	99.560	99.631
2.5- 3.5	145,187	757	0.521	99.479	99.193
3.5- 4.5	149,268	762	0.510	99.490	98.675
4.5- 5.5	156,503	850	0.543	99.457	98.172
5.5- 6.5	162,264	936	0.577	99.423	97.638
6.5- 7.5	165,787	1,144	0.690	99.310	97.075
7.5- 8.5	167,421	1,021	0.610	99.390	96.405
8.5- 9.5	172,520	1,189	0.689	99.311	95.817
9.5- 10.5	180,379	1,040	0.577	99.423	95.157
10.5- 11.5	182,643	1,042	0.571	99.429	94.608
11.5- 12.5	182,737	1,220	0.668	99.332	94.069
12.5- 13.5	180,231	1,546	0.858	99.142	93.441
13.5- 14.5	177,337	1,488	0.839	99.161	92.639
14.5- 15.5	172,040	1,412	0.821	99.179	91.862
15.5- 16.5	168,574	1,701	1.009	98.991	91.108
16.5- 17.5	166,027	1,661	1.000	99.000	90.189
17.5- 18.5	153,892	1,613	1.048	98.952	89.286
18.5- 19.5	140,084	1,351	0.964	99.036	88.350
19.5- 20.5	127,734	1,687	1.321	98.679	87.498
20.5- 21.5	120,902	2,065	1.708	98.292	86.343
21.5- 22.5	111,509	2,147	1.925	98.075	84.868
22.5- 23.5	102,002	1,957	1.919	98.081	83.234
23.5- 24.5	93,247	2,263	2.427	97.573	81.637
24.5- 25.5	82,539	2,745	3.326	96.674	79.656
25.5- 26.5	74,269	2,483	3.343	96.657	77.007
26.5- 27.5	69,664	3,825	5.491	94.509	74.432
27.5- 28.5	62,093	2,229	3.590	96.410	70.345
28.5- 29.5	56,709	2,251	3.969	96.031	67.820
29.5- 30.5	56,039	2,708	4.832	95.168	65.128
30.5- 31.5	54,382	3,081	5.665	94.335	61.981
31.5- 32.5	50,966	2,613	5.127	94.873	58.469
32.5- 33.5	45,376	3,330	7.339	92.661	55.472
33.5- 34.5	38,913	3,965	10.189	89.811	51.401
34.5- 35.5	32,861	2,568	7.815	92.185	46.163
35.5- 36.5	28,809	1,889	6.557	93.443	42.556
36.5- 37.5	24,955	2,828	11.332	88.668	39.765
37.5- 38.5	21,600	2,547	11.792	88.208	35.259
38.5- 39.5	18,455	1,294	7.012	92.988	31.101
39.5- 40.5	17,520	1,382	7.888	92.112	28.921
40.5- 41.5	16,465	1,252	7.604	92.396	26.639
41.5- 42.5	14,588	1,074	7.362	92.638	24.614
42.5- 43.5	13,444	1,008	7.498	92.502	22.802
43.5- 44.5	11,988	846	7.057	92.943	21.092
44.5- 45.5	9,552	634	6.637	93.363	19.604
45.5- 46.5	7,948	510	6.417	93.583	18.302
46.5- 47.5	6,486	632	9.744	90.256	17.128
47.5- 48.5	5,690	441	7.750	92.250	15.459
48.5- 49.5	5,270	393	7.457	92.543	14.261
49.5- 50.5	4,987	369	7.399	92.601	13.197
50.5- 51.5	4,365	352	8.064	91.936	12.221
51.5- 52.5	3,837	323	8.418	91.582	11.235
52.5- 53.5	3,366	226	6.714	93.286	10.290
53.5- 54.5	3,033	245	8.078	91.922	9.599
54.5- 55.5	2,281	164	7.190	92.810	8.823
55.5- 56.5	1,780	153	8.596	91.404	8.189

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
ACCOUNT 3682 TRANSF OVERHEAD TYPE

STUDY NO. 0

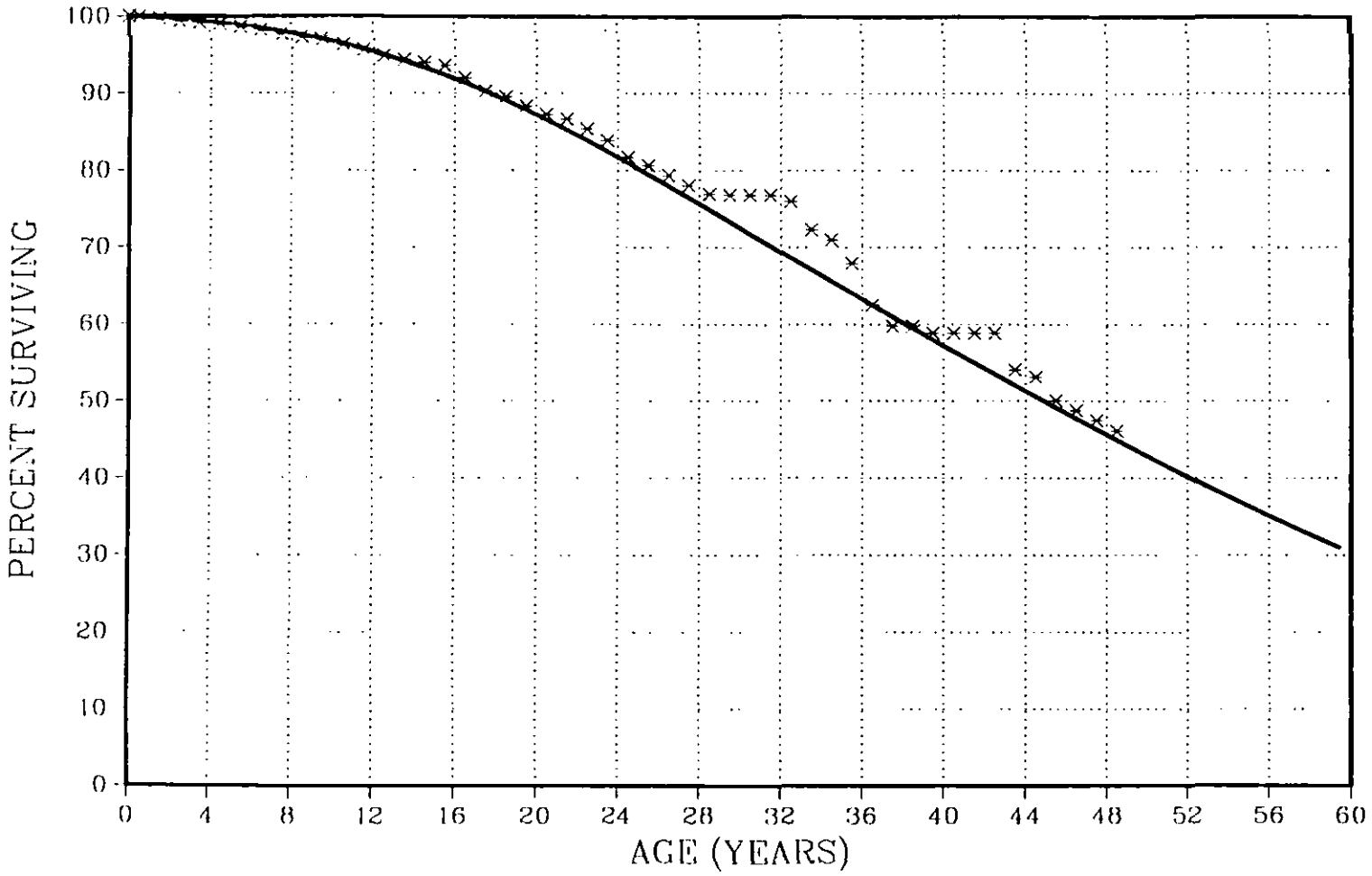
PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	1,465	103	7.031	92.969	7.485
57.5- 58.5	1,218	107	8.785	91.215	6.959
58.5- 59.5	1,072	94	8.769	91.231	6.347
59.5- 60.5	1,016	81	7.972	92.028	5.791
60.5- 61.5	775	66	8.516	91.484	5.329
61.5- 62.5	589	56	9.508	90.492	4.875
62.5- 63.5	510	37	7.255	92.745	4.412
63.5- 64.5	473	50	10.571	89.429	4.092
64.5- 65.5	387	37	9.561	90.439	3.659
65.5- 66.5	269	35	13.011	86.989	3.309
66.5- 67.5	208	37	17.788	82.212	2.879
67.5- 68.5	170	21	12.353	87.647	2.367
68.5- 69.5	151	15	9.934	90.066	2.074
69.5- 70.5	140	11	7.857	92.143	1.868
70.5- 71.5	130	13	10.000	90.000	1.721
71.5- 72.5	110	13	11.818	88.182	1.549
72.5- 73.5	72	6	8.333	91.667	1.366
73.5- 74.5	65	8	12.308	87.692	1.252
74.5- 75.5	32	2	6.250	93.750	1.098
75.5- 76.5	26	7	26.923	73.077	1.030
76.5- 77.5	19	5	26.316	73.684	0.752
77.5- 78.5	14	1	7.143	92.857	0.554
78.5- 79.5	15	4	26.667	73.333	0.515
79.5- 80.5	11	3	27.273	72.727	0.378
80.5- 81.5	9	1	11.111	88.889	0.275
81.5- 82.5	6	0	0.000	100.000	0.244
82.5- 83.5	6	2	33.333	66.667	0.244
83.5- 84.5	4	0	0.000	100.000	0.163
84.5- 85.5	3	1	33.333	66.667	0.163
85.5- 86.5	0	0	0.000	100.000	0.108
TOTALS	4,643,999	83,122	1.790		

DATA AFTER AGE INTERVAL 85.5-86.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 27.1 YEARS

ACCOUNT 3684 – TRANSF SUBMERSIBLE OR PAD MTD
BASED ON 1972 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3684 TRANSF SUBMERSIBLE OR PAD MTD

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	67,450,115	19,671	0.029	99.971	100.000
0.5- 1.5	64,413,685	174,799	0.271	99.729	99.971
1.5- 2.5	58,790,394	177,320	0.302	99.698	99.700
2.5- 3.5	56,145,728	117,752	0.210	99.790	99.399
3.5- 4.5	46,711,489	62,185	0.133	99.867	99.190
4.5- 5.5	41,735,961	143,452	0.344	99.656	99.058
5.5- 6.5	37,794,009	166,576	0.441	99.559	98.718
6.5- 7.5	33,932,545	202,302	0.596	99.404	98.283
7.5- 8.5	30,658,029	111,028	0.362	99.638	97.697
8.5- 9.5	28,402,203	76,396	0.269	99.731	97.343
9.5- 10.5	27,110,753	191,503	0.706	99.294	97.081
10.5- 11.5	24,621,051	178,459	0.725	99.275	96.395
11.5- 12.5	22,963,818	180,106	0.784	99.216	95.697
12.5- 13.5	20,253,918	118,454	0.585	99.415	94.946
13.5- 14.5	18,168,848	70,252	0.387	99.613	94.391
14.5- 15.5	16,424,158	79,823	0.486	99.514	94.026
15.5- 16.5	14,842,813	252,198	1.699	98.301	93.569
16.5- 17.5	13,289,904	245,332	1.846	98.154	91.979
17.5- 18.5	11,770,571	95,928	0.815	99.185	90.281
18.5- 19.5	8,601,940	119,349	1.387	98.613	89.545
19.5- 20.5	6,834,424	79,179	1.159	98.841	88.303
20.5- 21.5	5,091,052	37,121	0.729	99.271	87.280
21.5- 22.5	3,878,566	55,733	1.437	98.563	86.644
22.5- 23.5	3,046,306	52,949	1.738	98.262	85.399
23.5- 24.5	2,484,353	65,113	2.621	97.379	83.914
24.5- 25.5	1,856,746	24,370	1.313	98.687	81.715
25.5- 26.5	1,238,233	19,631	1.585	98.415	80.642
26.5- 27.5	1,049,912	17,199	1.638	98.362	79.364
27.5- 28.5	858,505	12,265	1.429	98.571	78.064
28.5- 29.5	684,177	1,215	0.178	99.822	76.948
29.5- 30.5	584,204	0	0.000	100.000	76.812
30.5- 31.5	546,122	0	0.000	100.000	76.812
31.5- 32.5	572,105	6,343	1.109	98.891	76.812
32.5- 33.5	584,830	28,098	4.804	95.196	75.960
33.5- 34.5	536,415	9,916	1.849	98.151	72.311
34.5- 35.5	503,952	21,612	4.289	95.711	70.974
35.5- 36.5	446,607	35,486	7.946	92.054	67.930
36.5- 37.5	415,446	18,137	4.366	95.634	62.533
37.5- 38.5	343,250	0	0.000	100.000	59.803
38.5- 39.5	337,512	5,132	1.521	98.479	59.803
39.5- 40.5	346,143	0	0.000	100.000	58.893
40.5- 41.5	265,728	0	0.000	100.000	58.893
41.5- 42.5	231,144	0	0.000	100.000	58.893
42.5- 43.5	191,252	15,654	8.185	91.815	58.893
43.5- 44.5	149,216	2,596	1.740	98.260	54.073
44.5- 45.5	146,174	8,345	5.709	94.291	53.132
45.5- 46.5	136,988	3,444	2.514	97.486	50.099
46.5- 47.5	136,256	3,626	2.661	97.339	48.839
47.5- 48.5	133,169	3,825	2.872	97.128	47.540
48.5- 49.5	133,660	3,736	2.795	97.205	46.174
49.5- 50.5	134,037	447	0.333	99.667	44.884
50.5- 51.5	129,761	876	0.675	99.325	44.734
51.5- 52.5	122,775	316	0.257	99.743	44.432
52.5- 53.5	112,732	0	0.000	100.000	44.318
53.5- 54.5	101,615	5,135	5.053	94.947	44.318
54.5- 55.5	96,480	0	0.000	100.000	42.078
55.5- 56.5	80,552	637	0.791	99.209	42.078

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3684 TRANSF SUBMERSIBLE OR PAD MTD

STUDY NO. 0

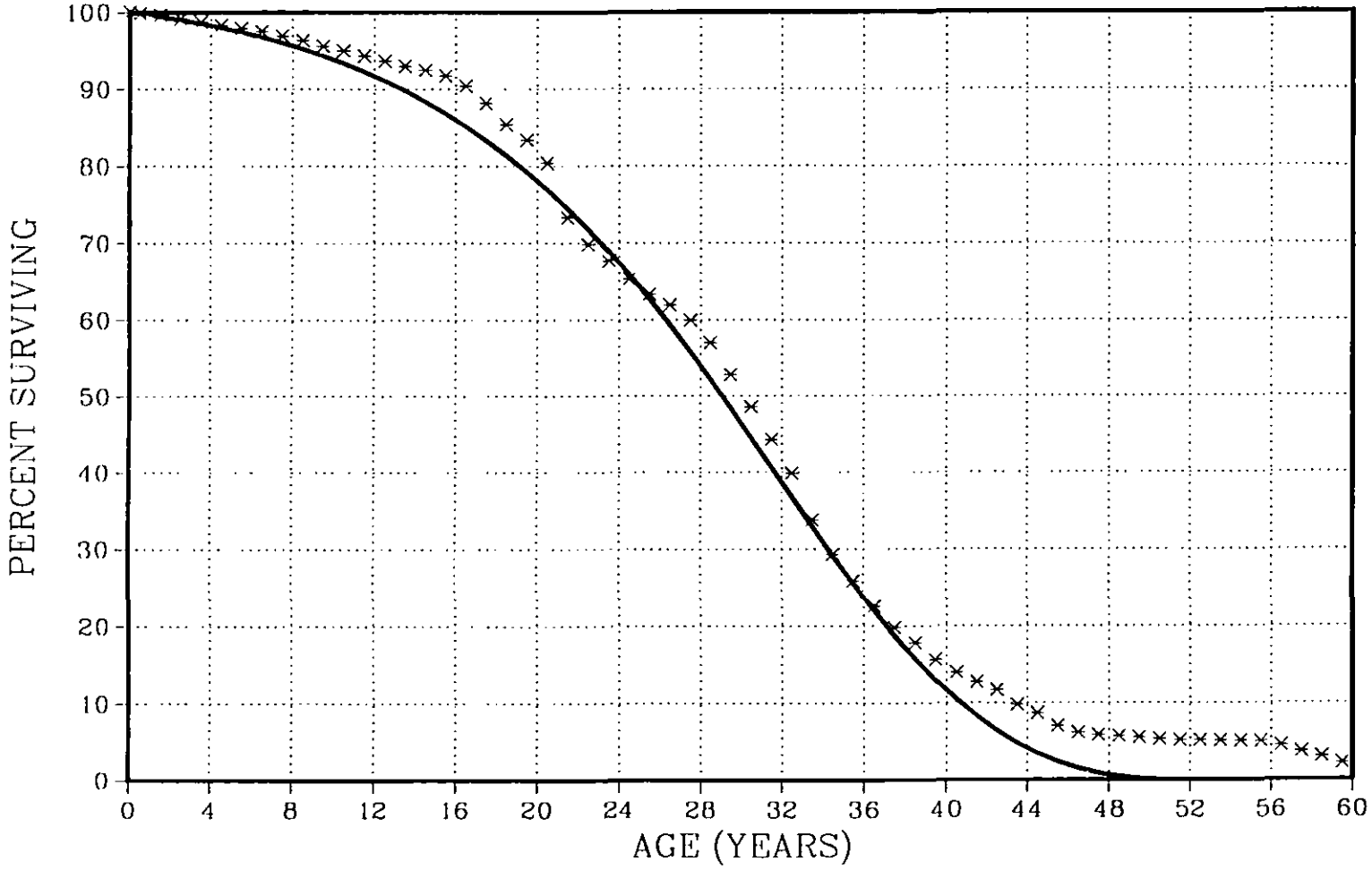
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	68,898	1,404	2.038	97.962	41.745
57.5- 58.5	60,435	5,298	8.766	91.234	40.895
58.5- 59.5	47,278	818	1.730	98.270	37.310
59.5- 60.5	32,056	3,928	12.254	87.746	36.664
60.5- 61.5	28,128	764	2.716	97.284	32.171
61.5- 62.5	25,847	2,137	8.268	91.732	31.298
62.5- 63.5	21,177	11,241	53.081	46.919	28.710
63.5- 64.5	9,156	0	0.000	100.000	13.470
64.5- 65.5	7,882	0	0.000	100.000	13.470
65.5- 66.5	7,882	220	2.791	97.209	13.470
66.5- 67.5	7,662	0	0.000	100.000	13.094
67.5- 68.5	7,303	648	8.873	91.127	13.094
68.5- 69.5	3,596	1,127	31.340	68.660	11.933
69.5- 70.5	2,469	0	0.000	100.000	8.193
70.5- 71.5	1,784	0	0.000	100.000	8.193
71.5- 72.5	1,784	0	0.000	100.000	8.193
72.5- 73.5	1,784	0	0.000	100.000	8.193
73.5- 74.5	1,784	187	10.482	89.518	8.193
74.5- 75.5	2,096	0	0.000	100.000	7.334
75.5- 76.5	2,096	0	0.000	100.000	7.334
76.5- 77.5	2,096	0	0.000	100.000	7.334
77.5- 78.5	1,417	0	0.000	100.000	7.334
78.5- 79.5	499	0	0.000	100.000	7.334
79.5- 80.5	499	0	0.000	100.000	7.334
80.5- 81.5	499	0	0.000	100.000	7.334
81.5- 82.5	499	0	0.000	100.000	7.334
82.5- 83.5	499	0	0.000	100.000	7.334
83.5- 84.5	499	0	0.000	100.000	7.334
84.5- 85.5	499	0	0.000	100.000	7.334
85.5- 86.5	499	0	0.000	100.000	7.334
86.5- 87.5	499	0	0.000	100.000	7.334
87.5- 88.5	499	0	0.000	100.000	7.334
88.5- 89.5	499	0	0.000	100.000	7.334
89.5- 90.5	499	0	0.000	100.000	7.334
90.5- 91.5	499	0	0.000	100.000	7.334
91.5- 92.5	499	0	0.000	100.000	7.334
92.5- 93.5	499	0	0.000	100.000	7.334
93.5- 94.5	499	0	0.000	100.000	7.334
94.5- 95.5	0	0	0.000	100.000	7.334
TOTALS	678,974,925	3,348,793	0.493		

DATA AFTER AGE INTERVAL 94.5-95.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 13.3 YEARS

ACCOUNT 3700 – METERS
BASED ON 1977 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1992



——IOWA CURVE R2 28

* * * ACTUARIAL LIFE TABLE

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
ACCOUNT 3700 METERS

STUDY NO. 0

PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	714,080	1,037	0.145	99.855	100.000
0.5- 1.5	686,509	1,398	0.204	99.796	99.855
1.5- 2.5	663,834	3,150	0.475	99.525	99.651
2.5- 3.5	648,126	2,664	0.411	99.589	99.179
3.5- 4.5	625,092	2,822	0.451	99.549	98.771
4.5- 5.5	625,650	2,673	0.427	99.573	98.325
5.5- 6.5	595,506	2,170	0.364	99.636	97.905
6.5- 7.5	566,803	3,477	0.613	99.387	97.548
7.5- 8.5	552,377	3,302	0.598	99.402	96.950
8.5- 9.5	536,398	4,245	0.791	99.209	96.370
9.5- 10.5	526,090	3,164	0.601	99.399	95.608
10.5- 11.5	536,190	3,745	0.698	99.302	95.033
11.5- 12.5	545,565	3,952	0.724	99.276	94.369
12.5- 13.5	552,522	3,806	0.689	99.311	93.685
13.5- 14.5	565,187	3,277	0.580	99.420	93.040
14.5- 15.5	579,870	4,457	0.769	99.231	92.500
15.5- 16.5	611,328	9,013	1.474	98.526	91.789
16.5- 17.5	614,460	15,266	2.484	97.516	90.436
17.5- 18.5	589,795	18,294	3.102	96.898	88.189
18.5- 19.5	560,917	13,250	2.362	97.638	85.454
19.5- 20.5	517,934	18,719	3.614	96.386	83.435
20.5- 21.5	504,111	44,324	8.793	91.207	80.420
21.5- 22.5	472,830	22,413	4.740	95.260	73.349
22.5- 23.5	457,813	14,161	3.093	96.907	69.872
23.5- 24.5	432,360	15,112	3.495	96.505	67.711
24.5- 25.5	406,263	12,331	3.035	96.965	65.344
25.5- 26.5	383,977	8,623	2.246	97.754	63.361
26.5- 27.5	368,266	11,797	3.203	96.797	61.938
27.5- 28.5	344,690	16,838	4.885	95.115	59.954
28.5- 29.5	320,625	23,690	7.389	92.611	57.025
29.5- 30.5	297,920	23,734	7.967	92.033	52.812
30.5- 31.5	268,495	23,629	8.801	91.199	48.604
31.5- 32.5	239,052	23,859	9.981	90.019	44.327
32.5- 33.5	203,748	31,395	15.409	84.591	39.903
33.5- 34.5	163,999	21,547	13.138	86.862	33.754
34.5- 35.5	133,625	15,887	11.889	88.111	29.319
35.5- 36.5	117,741	14,736	12.516	87.484	25.834
36.5- 37.5	98,966	12,307	12.436	87.564	22.600
37.5- 38.5	91,269	9,097	9.967	90.033	19.790
38.5- 39.5	82,026	10,052	12.255	87.745	17.817
39.5- 40.5	71,652	7,670	10.705	89.295	15.634
40.5- 41.5	71,062	6,263	8.813	91.187	13.960
41.5- 42.5	65,087	5,123	7.871	92.129	12.730
42.5- 43.5	62,745	10,282	16.387	83.613	11.728
43.5- 44.5	51,851	5,703	10.999	89.001	9.806
44.5- 45.5	43,160	8,264	19.147	80.853	8.728
45.5- 46.5	33,944	4,067	11.981	88.019	7.056
46.5- 47.5	29,127	1,563	5.366	94.634	6.211
47.5- 48.5	27,299	675	2.473	97.527	5.878
48.5- 49.5	26,629	920	3.455	96.545	5.732
49.5- 50.5	25,648	773	3.014	96.986	5.534
50.5- 51.5	22,782	651	2.858	97.142	5.368
51.5- 52.5	18,232	145	0.795	99.205	5.214
52.5- 53.5	11,198	118	1.054	98.946	5.173
53.5- 54.5	9,477	68	0.718	99.282	5.118
54.5- 55.5	6,174	57	0.923	99.077	5.081
55.5- 56.5	203	22	10.837	89.163	5.035

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
ACCOUNT 3700 METERS

STUDY NO. 0

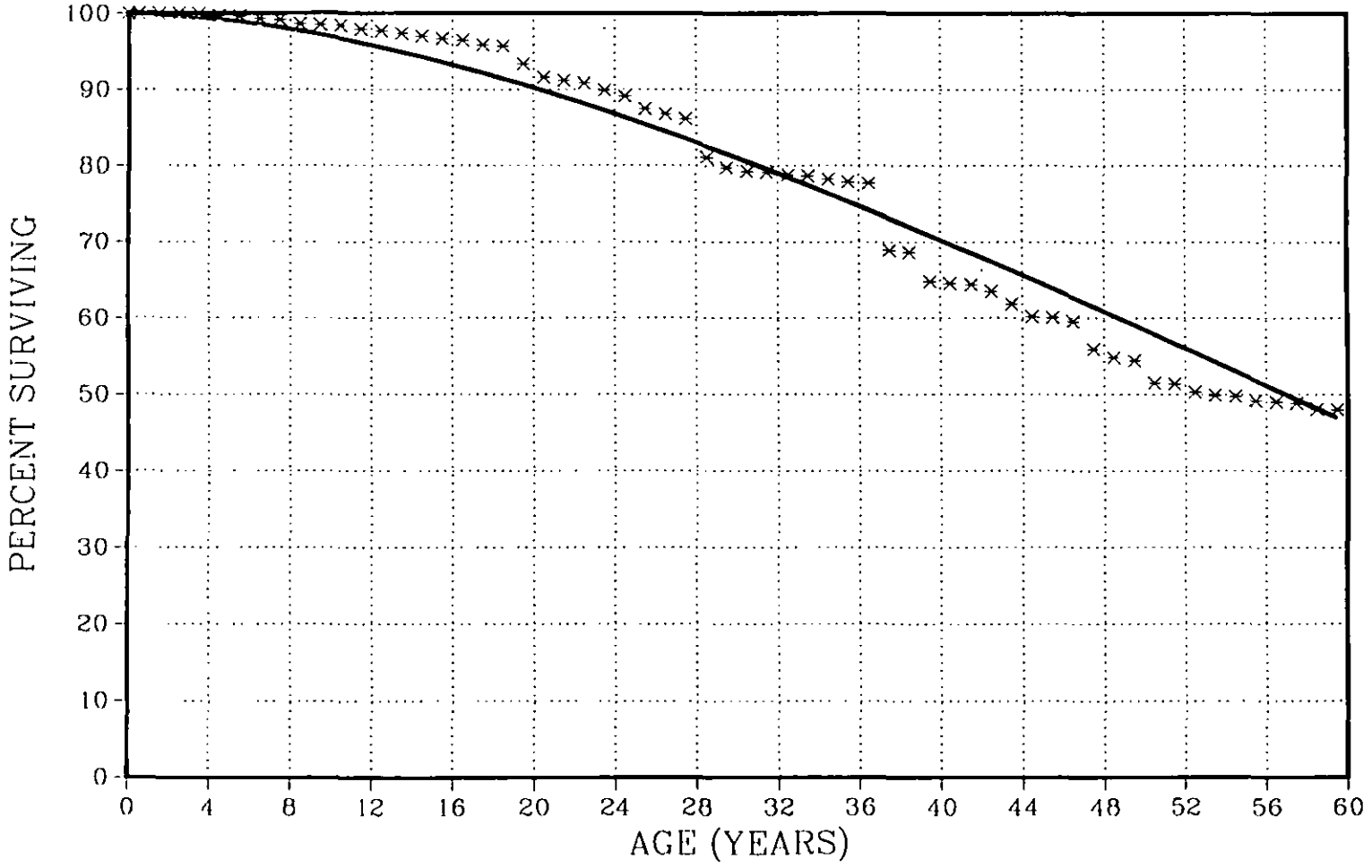
PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	151	27	17.881	82.119	4.489
57.5- 58.5	133	22	16.541	83.459	3.686
58.5- 59.5	122	35	28.689	71.311	3.077
59.5- 60.5	89	18	20.225	79.775	2.194
60.5- 61.5	176	27	15.341	84.659	1.750
61.5- 62.5	265	13	4.906	95.094	1.482
62.5- 63.5	250	27	10.800	89.200	1.409
63.5- 64.5	224	100	44.643	55.357	1.257
64.5- 65.5	134	115	85.821	14.179	0.696
65.5- 66.5	20	1	5.000	95.000	0.099
66.5- 67.5	271	6	2.214	97.786	0.094
67.5- 68.5	264	25	9.470	90.530	0.092
68.5- 69.5	239	231	96.653	3.347	0.083
69.5- 70.5	9	0	0.000	100.000	0.003
70.5- 71.5	9	0	0.000	100.000	0.003
71.5- 72.5	9	6	66.667	33.333	0.003
72.5- 73.5	3	0	0.000	100.000	0.001
73.5- 74.5	3	2	66.667	33.333	0.001
74.5- 75.5	1	0	0.000	100.000	0.000
75.5- 76.5	0	0	0.000	100.000	0.000
TOTALS	18,380,651	532,432	2.897		

DATA AFTER AGE INTERVAL 75.5-76.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 27.2 YEARS

ACCOUNT 3902 – STRUC & IMP–BUILDINGS
BASED ON 1962 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3902 STRUC & IMP-BUILDINGS
STUDY NO. 0
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	102,088,427	128	0.000	100.000	100.000
0.5- 1.5	100,526,577	3,004	0.003	99.997	100.000
1.5- 2.5	97,559,093	3,505	0.004	99.996	99.997
2.5- 3.5	93,039,623	19,204	0.021	99.979	99.993
3.5- 4.5	90,897,756	224,860	0.247	99.753	99.973
4.5- 5.5	87,028,510	53,063	0.061	99.939	99.725
5.5- 6.5	84,794,928	287,450	0.339	99.661	99.665
6.5- 7.5	79,409,367	131,606	0.166	99.834	99.327
7.5- 8.5	79,132,582	411,249	0.520	99.480	99.162
8.5- 9.5	69,584,960	97,304	0.140	99.860	98.647
9.5- 10.5	63,909,667	69,020	0.108	99.892	98.509
10.5- 11.5	62,223,190	295,774	0.475	99.525	98.402
11.5- 12.5	57,631,530	122,171	0.212	99.788	97.935
12.5- 13.5	52,700,687	177,659	0.337	99.663	97.727
13.5- 14.5	50,710,925	208,480	0.411	99.589	97.398
14.5- 15.5	50,351,821	148,971	0.296	99.704	96.997
15.5- 16.5	49,607,386	110,613	0.223	99.777	96.710
16.5- 17.5	36,177,327	240,054	0.664	99.336	96.495
17.5- 18.5	34,797,113	60,834	0.175	99.825	95.854
18.5- 19.5	20,381,912	500,072	2.454	97.546	95.687
19.5- 20.5	14,676,771	275,056	1.874	98.126	93.339
20.5- 21.5	12,273,448	54,906	0.447	99.553	91.590
21.5- 22.5	8,009,086	31,695	0.396	99.604	91.180
22.5- 23.5	6,394,456	66,303	1.037	98.963	90.819
23.5- 24.5	5,676,574	49,162	0.866	99.134	89.878
24.5- 25.5	5,168,666	94,325	1.825	98.175	89.099
25.5- 26.5	5,619,247	44,511	0.792	99.208	87.473
26.5- 27.5	5,602,532	42,303	0.755	99.245	86.780
27.5- 28.5	5,611,294	329,631	5.874	94.126	86.125
28.5- 29.5	5,285,195	85,970	1.627	98.373	81.066
29.5- 30.5	4,901,386	29,716	0.606	99.394	79.747
30.5- 31.5	4,842,059	6,340	0.131	99.869	79.264
31.5- 32.5	5,090,736	23,413	0.460	99.540	79.160
32.5- 33.5	5,774,635	9,646	0.167	99.833	78.796
33.5- 34.5	8,833,102	49,498	0.560	99.440	78.664
34.5- 35.5	6,979,365	29,572	0.424	99.576	78.223
35.5- 36.5	6,927,529	14,603	0.211	99.789	77.892
36.5- 37.5	7,546,773	853,809	11.314	88.686	77.728
37.5- 38.5	6,657,643	24,954	0.375	99.625	68.934
38.5- 39.5	6,550,471	368,467	5.625	94.375	68.675
39.5- 40.5	6,099,572	24,556	0.403	99.597	64.812
40.5- 41.5	5,668,344	10,903	0.192	99.808	64.552
41.5- 42.5	5,691,211	78,905	1.386	98.614	64.427
42.5- 43.5	5,586,995	148,152	2.652	97.348	63.534
43.5- 44.5	5,240,626	141,018	2.691	97.309	61.849
44.5- 45.5	5,064,885	6,370	0.126	99.874	60.185
45.5- 46.5	5,055,101	46,335	0.917	99.083	60.109
46.5- 47.5	5,013,359	303,457	6.053	93.947	59.558
47.5- 48.5	4,777,061	93,464	1.957	98.043	55.953
48.5- 49.5	4,682,648	32,384	0.692	99.308	54.859
49.5- 50.5	4,764,430	258,068	5.417	94.583	54.479
50.5- 51.5	4,551,244	9,818	0.216	99.784	51.528
51.5- 52.5	4,556,118	90,424	1.985	98.015	51.417
52.5- 53.5	4,466,617	43,557	0.975	99.025	50.397
53.5- 54.5	4,421,295	13,517	0.306	99.694	49.905
54.5- 55.5	4,432,260	44,867	1.012	98.988	49.753
55.5- 56.5	3,960,115	12,648	0.319	99.681	49.249

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3902 STRUC & IMP-BUILDINGS
STUDY NO. 0

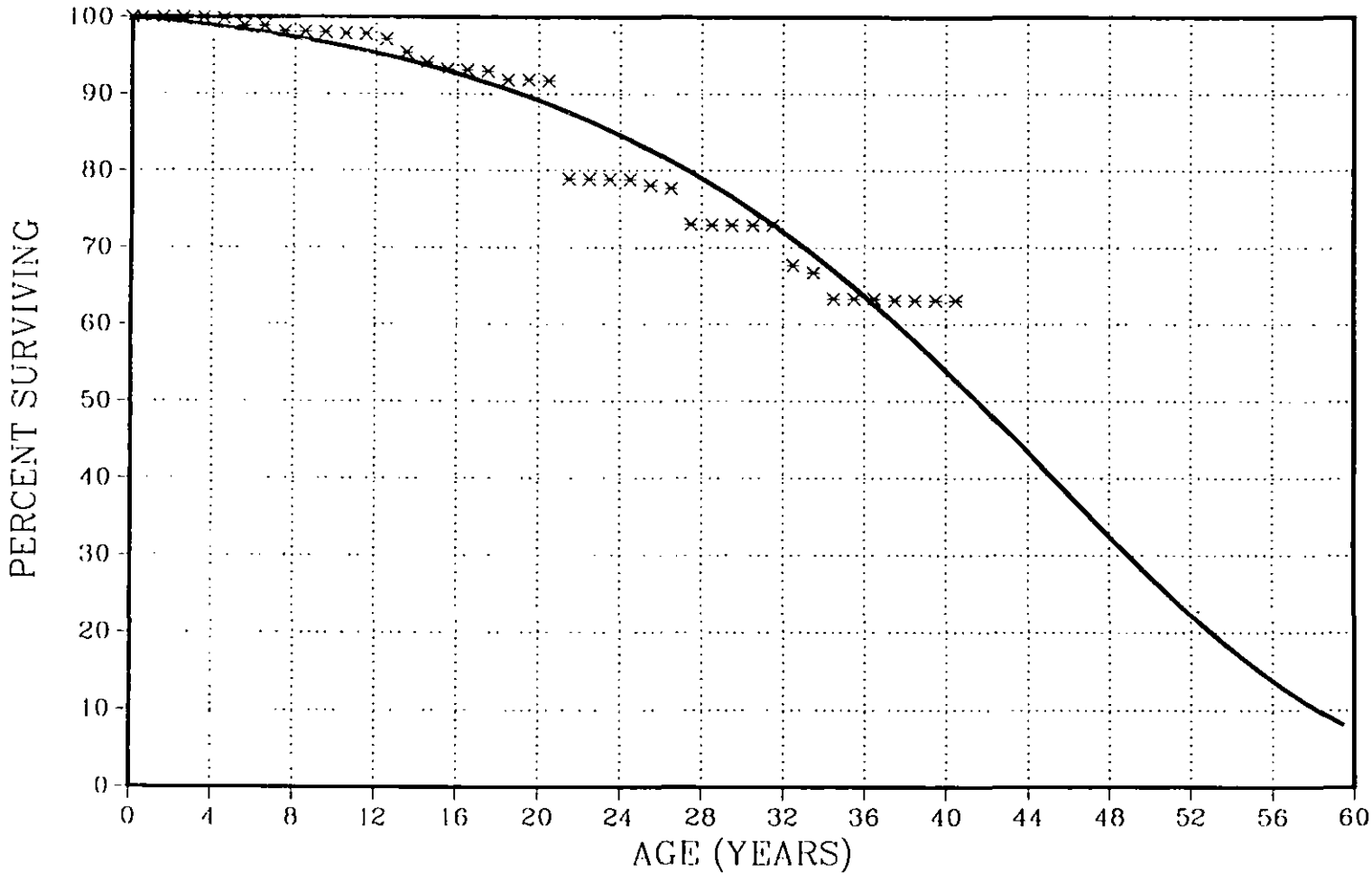
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	3,947,336	12,982	0.329	99.671	49.092
57.5- 58.5	3,929,195	64,983	1.654	98.346	48.930
58.5- 59.5	3,865,595	4,041	0.105	99.895	48.121
59.5- 60.5	3,881,206	64,162	1.653	98.347	48.071
60.5- 61.5	3,826,960	51,265	1.340	98.660	47.276
61.5- 62.5	3,784,026	7,441	0.197	99.803	46.643
62.5- 63.5	3,495,030	26,081	0.746	99.254	46.551
63.5- 64.5	759,708	7,073	0.931	99.069	46.204
64.5- 65.5	742,935	24,812	3.340	96.660	45.774
65.5- 66.5	693,467	1,608	0.232	99.768	44.245
66.5- 67.5	698,146	10,167	1.456	98.544	44.142
67.5- 68.5	507,776	41,382	8.150	91.850	43.499
68.5- 69.5	468,668	18,474	3.942	96.058	39.954
69.5- 70.5	433,992	3,580	0.825	99.175	38.379
70.5- 71.5	420,762	8,797	2.091	97.909	38.063
71.5- 72.5	401,281	13,066	3.256	96.744	37.267
72.5- 73.5	388,215	48,940	12.606	87.394	36.054
73.5- 74.5	323,347	11,550	3.572	96.428	31.509
74.5- 75.5	299,828	37	0.012	99.988	30.383
75.5- 76.5	257,615	2,410	0.936	99.064	30.379
76.5- 77.5	256,942	0	0.000	100.000	30.095
77.5- 78.5	256,942	0	0.000	100.000	30.095
78.5- 79.5	256,942	15,474	6.022	93.978	30.095
79.5- 80.5	132,825	2,961	2.229	97.771	28.283
80.5- 81.5	129,580	0	0.000	100.000	27.652
81.5- 82.5	129,580	3,000	2.315	97.685	27.652
82.5- 83.5	126,580	0	0.000	100.000	27.012
83.5- 84.5	126,580	0	0.000	100.000	27.012
84.5- 85.5	121,591	113,825	93.613	6.387	27.012
85.5- 86.5	7,766	0	0.000	100.000	1.725
86.5- 87.5	7,766	7,766	100.000	0.000	1.725
87.5- 88.5	0	0	0.000	100.000	0.000
TOTALS	1,619,684,412	7,573,221	0.468		

DATA AFTER AGE INTERVAL 87.5-88.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 29.0 YEARS

ACCOUNT 3904 – STRUC & IMP–AIR COND EQUIP
BASED ON 1972 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3904 STRUC & IMP-AIR COND EQUIP

STUDY NO. 0

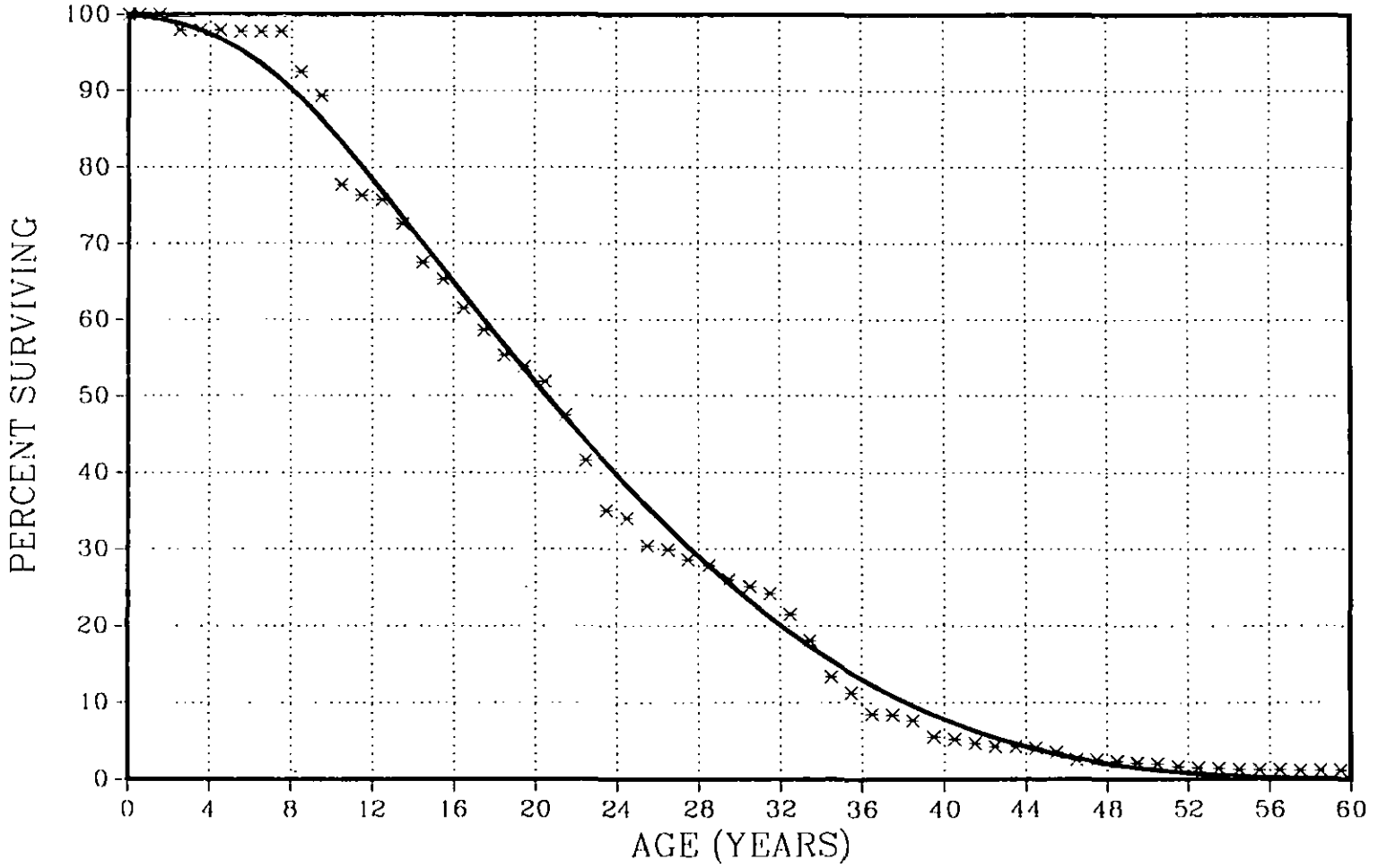
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	9,973,154	0	0.000	100.000	100.000
0.5- 1.5	9,637,394	0	0.000	100.000	100.000
1.5- 2.5	9,902,727	181	0.002	99.998	100.000
2.5- 3.5	8,744,247	0	0.000	100.000	99.998
3.5- 4.5	8,389,991	8,581	0.102	99.898	99.998
4.5- 5.5	7,301,259	75,511	1.034	98.966	99.896
5.5- 6.5	6,912,517	698	0.010	99.990	98.863
6.5- 7.5	6,668,245	46,269	0.694	99.306	98.853
7.5- 8.5	6,431,834	1,802	0.028	99.972	98.167
8.5- 9.5	5,456,726	2,329	0.043	99.957	98.139
9.5- 10.5	5,417,457	13,687	0.253	99.747	98.097
10.5- 11.5	5,425,908	1,983	0.037	99.963	97.850
11.5- 12.5	5,387,622	37,997	0.705	99.295	97.814
12.5- 13.5	5,214,126	90,161	1.729	98.271	97.124
13.5- 14.5	5,081,610	71,429	1.406	98.594	95.445
14.5- 15.5	5,487,273	52,210	0.951	99.049	94.103
15.5- 16.5	5,349,090	5,074	0.095	99.905	93.208
16.5- 17.5	4,471,708	6,534	0.146	99.854	93.119
17.5- 18.5	4,711,944	58,055	1.232	98.768	92.983
18.5- 19.5	2,266,774	0	0.000	100.000	91.838
19.5- 20.5	2,069,845	3,254	0.157	99.843	91.838
20.5- 21.5	2,268,854	315,887	13.923	86.077	91.693
21.5- 22.5	1,936,514	247	0.013	99.987	78.927
22.5- 23.5	1,837,387	532	0.029	99.971	78.917
23.5- 24.5	1,829,966	565	0.031	99.969	78.894
24.5- 25.5	1,784,912	16,435	0.921	99.079	78.870
25.5- 26.5	1,768,477	9,189	0.520	99.480	78.143
26.5- 27.5	1,759,288	106,709	6.065	93.935	77.737
27.5- 28.5	1,645,062	1,939	0.118	99.882	73.022
28.5- 29.5	1,637,149	0	0.000	100.000	72.936
29.5- 30.5	1,531,482	250	0.016	99.984	72.936
30.5- 31.5	1,493,053	0	0.000	100.000	72.924
31.5- 32.5	1,492,553	106,722	7.150	92.850	72.924
32.5- 33.5	1,385,626	19,694	1.421	98.579	67.710
33.5- 34.5	1,351,428	68,473	5.067	94.933	66.748
34.5- 35.5	920,789	0	0.000	100.000	63.366
35.5- 36.5	882,482	0	0.000	100.000	63.366
36.5- 37.5	730,676	3,066	0.420	99.580	63.366
37.5- 38.5	475,265	0	0.000	100.000	63.100
38.5- 39.5	264,499	0	0.000	100.000	63.100
39.5- 40.5	264,499	0	0.000	100.000	63.100
40.5- 41.5	6,133	0	0.000	100.000	63.100
41.5- 42.5	0	0	0.000	100.000	63.100
TOTALS	157,567,545	1,125,463	0.714		

DATA AFTER AGE INTERVAL 41.5-42.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 19.9 YEARS

ACCOUNT 3924 – TRANSP EQUIP–TRAILERS
BASED ON 1977 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



———IOWA CURVE L1 22

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3924 TRANSP EQUIP-TRAILERS

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	34,336	0	0.000	100.000	100.000
0.5- 1.5	36,717	0	0.000	100.000	100.000
1.5- 2.5	46,509	928	1.995	98.005	100.000
2.5- 3.5	100,895	0	0.000	100.000	98.005
3.5- 4.5	139,145	0	0.000	100.000	98.005
4.5- 5.5	273,605	571	0.209	99.791	98.005
5.5- 6.5	285,119	0	0.000	100.000	97.800
6.5- 7.5	320,585	0	0.000	100.000	97.800
7.5- 8.5	334,927	18,224	5.441	94.559	97.800
8.5- 9.5	336,175	11,423	3.398	96.602	92.479
9.5- 10.5	336,571	43,991	13.070	86.930	89.336
10.5- 11.5	310,558	5,400	1.739	98.261	77.660
11.5- 12.5	315,455	2,571	0.815	99.185	76.309
12.5- 13.5	317,861	13,194	4.151	95.849	75.687
13.5- 14.5	308,075	21,516	6.984	93.016	72.546
14.5- 15.5	289,393	9,393	3.246	96.754	67.479
15.5- 16.5	282,174	16,342	5.791	94.209	65.289
16.5- 17.5	275,912	12,875	4.666	95.334	61.508
17.5- 18.5	255,975	14,506	5.667	94.333	58.638
18.5- 19.5	224,307	5,825	2.597	97.403	55.315
19.5- 20.5	73,253	2,754	3.760	96.240	53.878
20.5- 21.5	68,056	5,688	8.358	91.642	51.853
21.5- 22.5	59,901	7,456	12.447	87.553	47.519
22.5- 23.5	50,483	7,946	15.740	84.260	41.604
23.5- 24.5	40,556	1,179	2.907	97.093	35.056
24.5- 25.5	46,861	4,927	10.514	89.486	34.037
25.5- 26.5	42,268	717	1.696	98.304	30.458
26.5- 27.5	38,277	1,710	4.467	95.533	29.941
27.5- 28.5	35,761	913	2.553	97.447	28.604
28.5- 29.5	42,817	2,887	6.743	93.257	27.873
29.5- 30.5	43,669	1,454	3.330	96.670	25.994
30.5- 31.5	40,218	1,490	3.705	96.295	25.128
31.5- 32.5	35,417	3,952	11.158	88.842	24.197
32.5- 33.5	29,756	4,778	16.057	83.943	21.497
33.5- 34.5	22,678	5,908	26.052	73.948	18.046
34.5- 35.5	16,894	2,579	15.266	84.734	13.344
35.5- 36.5	14,408	3,571	24.785	75.215	11.307
36.5- 37.5	11,493	149	1.296	98.704	8.505
37.5- 38.5	11,682	1,048	8.971	91.029	8.395
38.5- 39.5	10,801	3,021	27.970	72.030	7.641
39.5- 40.5	7,102	377	5.308	94.692	5.504
40.5- 41.5	10,296	1,081	10.499	89.501	5.212
41.5- 42.5	8,276	680	8.217	91.783	4.665
42.5- 43.5	7,387	1	0.014	99.986	4.281
43.5- 44.5	6,843	397	5.802	94.198	4.281
44.5- 45.5	5,077	650	12.803	87.197	4.033
45.5- 46.5	4,678	1,304	27.875	72.125	3.516
46.5- 47.5	4,238	2	0.047	99.953	2.536
47.5- 48.5	4,236	352	8.310	91.690	2.535
48.5- 49.5	4,243	426	10.040	89.960	2.324
49.5- 50.5	6,922	329	4.753	95.247	2.091
50.5- 51.5	8,420	1,448	17.197	82.803	1.992
51.5- 52.5	8,590	719	8.370	91.630	1.649
52.5- 53.5	7,991	421	5.268	94.732	1.511
53.5- 54.5	7,510	750	9.987	90.013	1.431
54.5- 55.5	6,760	82	1.213	98.787	1.288
55.5- 56.5	6,022	171	2.840	97.160	1.273

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3924 TRANSP EQUIP-TRAILERS
STUDY NO. 0

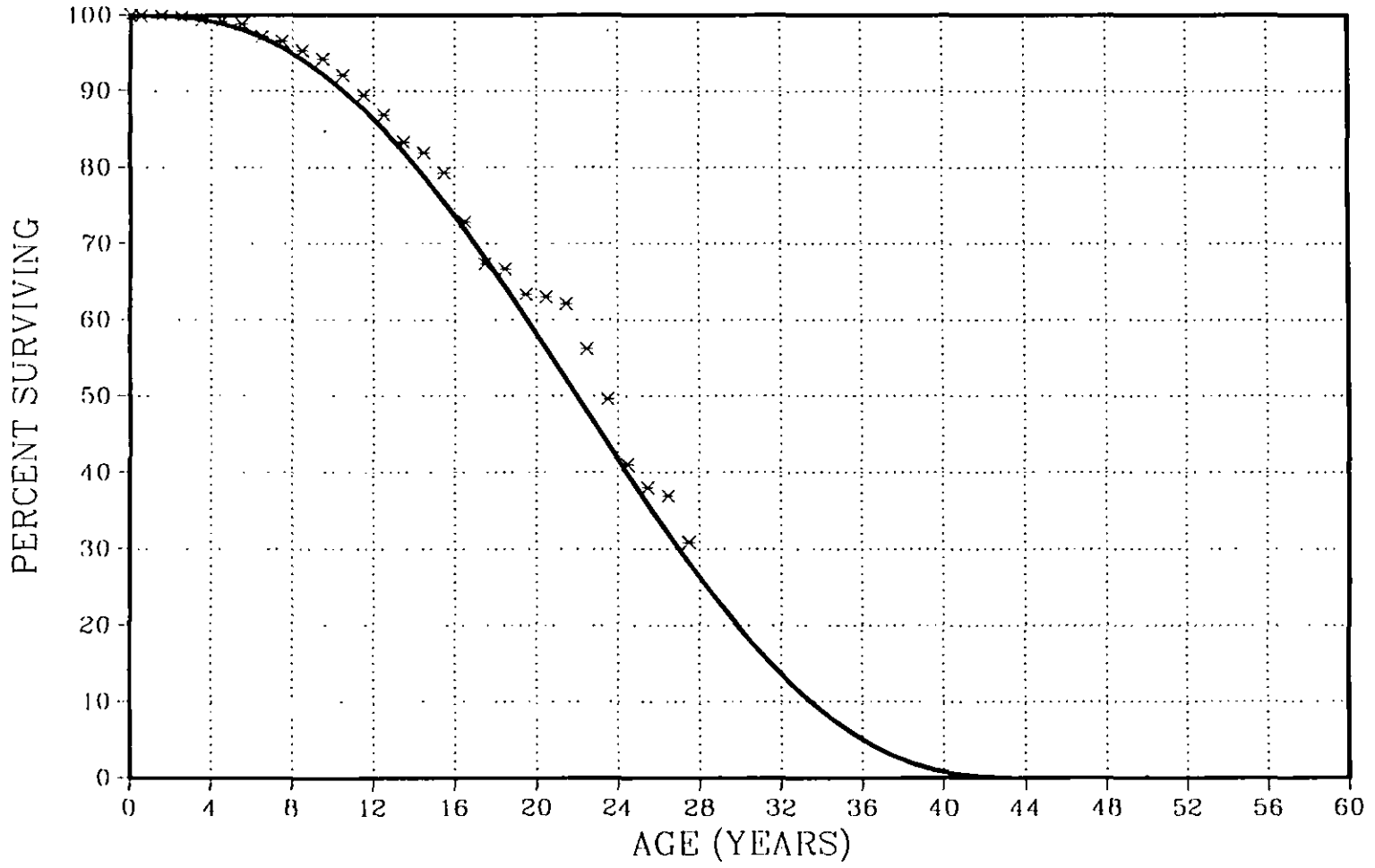
PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	5,872	331	5.637	94.363	1.237
57.5- 58.5	5,474	0	0.000	100.000	1.167
58.5- 59.5	5,379	0	0.000	100.000	1.167
59.5- 60.5	5,379	184	3.421	96.579	1.167
60.5- 61.5	5,195	741	14.264	85.736	1.127
61.5- 62.5	3,590	0	0.000	100.000	0.966
62.5- 63.5	3,590	0	0.000	100.000	0.966
63.5- 64.5	3,231	780	24.141	75.859	0.966
64.5- 65.5	1,190	21	1.765	98.235	0.733
65.5- 66.5	484	0	0.000	100.000	0.720
66.5- 67.5	0	0	0.000	100.000	0.720
TOTALS	5,713,518	252,133	4.413		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 18.3 YEARS

ACCOUNT 3970 – COMMUNICATION EQUIPMENT
BASED ON 1977 – 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



——IOWA CURVE S1 22

* * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3970 COMMUNICATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	4,975,241	0	0.000	100.000	100.000
0.5- 1.5	4,862,968	980	0.020	99.980	100.000
1.5- 2.5	4,939,570	8,588	0.174	99.826	99.980
2.5- 3.5	4,921,849	18,958	0.385	99.615	99.806
3.5- 4.5	5,089,847	9,667	0.190	99.810	99.422
4.5- 5.5	4,475,348	18,287	0.409	99.591	99.233
5.5- 6.5	4,065,680	69,462	1.708	98.292	98.827
6.5- 7.5	3,401,441	20,291	0.597	99.403	97.139
7.5- 8.5	3,392,368	42,861	1.263	98.737	96.559
8.5- 9.5	2,431,522	27,689	1.139	98.861	95.339
9.5- 10.5	2,368,400	53,872	2.275	97.725	94.254
10.5- 11.5	2,220,836	62,987	2.836	97.164	92.110
11.5- 12.5	2,042,774	59,239	2.900	97.100	89.497
12.5- 13.5	1,959,683	80,794	4.123	95.877	86.902
13.5- 14.5	1,857,282	31,540	1.698	98.302	83.319
14.5- 15.5	1,759,083	55,932	3.180	96.820	81.904
15.5- 16.5	1,569,077	127,869	8.149	91.851	79.300
16.5- 17.5	1,254,182	94,217	7.512	92.488	72.838
17.5- 18.5	1,052,045	10,854	1.032	98.968	67.366
18.5- 19.5	424,576	21,464	5.055	94.945	66.671
19.5- 20.5	260,459	1,346	0.517	99.483	63.300
20.5- 21.5	257,133	3,577	1.391	98.609	62.973
21.5- 22.5	168,725	16,019	9.494	90.506	62.097
22.5- 23.5	124,631	14,582	11.700	88.300	56.202
23.5- 24.5	143,817	24,864	17.289	82.711	49.626
24.5- 25.5	124,136	9,104	7.334	92.666	41.046
25.5- 26.5	121,848	3,420	2.807	97.193	38.036
26.5- 27.5	118,463	19,530	16.486	83.514	36.968
27.5- 28.5	100,917	3,255	3.225	96.775	30.874
28.5- 29.5	113,119	11,606	10.260	89.740	29.878
29.5- 30.5	95,801	1,909	1.993	98.007	26.812
30.5- 31.5	97,654	13,540	13.865	86.135	26.278
31.5- 32.5	84,560	4,466	5.281	94.719	22.635
32.5- 33.5	61,793	3,113	5.038	94.962	21.439
33.5- 34.5	51,745	4,481	8.660	91.340	20.359
34.5- 35.5	40,220	1,414	3.516	96.484	18.596
35.5- 36.5	38,777	3,925	10.122	89.878	17.942
36.5- 37.5	35,561	1,887	5.306	94.694	16.126
37.5- 38.5	33,340	2,071	6.212	93.788	15.270
38.5- 39.5	25,900	1,082	4.178	95.822	14.322
39.5- 40.5	25,617	1,149	4.485	95.515	13.724
40.5- 41.5	28,955	5,803	20.041	79.959	13.108
41.5- 42.5	25,523	3,234	12.671	87.329	10.481
42.5- 43.5	14,900	3,625	24.329	75.671	9.153
43.5- 44.5	3,483	198	5.685	94.315	6.926
44.5- 45.5	4,152	573	13.801	86.199	6.532
45.5- 46.5	2,446	674	27.555	72.445	5.631
46.5- 47.5	1,772	17	0.959	99.041	4.079
47.5- 48.5	1,745	588	33.696	66.304	4.040
48.5- 49.5	1,142	181	15.849	84.151	2.679
49.5- 50.5	961	0	0.000	100.000	2.254
50.5- 51.5	961	7	0.728	99.272	2.254
51.5- 52.5	905	647	71.492	28.508	2.238
52.5- 53.5	258	0	0.000	100.000	0.638
53.5- 54.5	204	0	0.000	100.000	0.638
54.5- 55.5	99	99	100.000	0.000	0.638
55.5- 56.5	0	0	0.000	100.000	0.000

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3970 COMMUNICATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
TOTALS	61,275,494	977,537	1.595		

DATA AFTER AGE INTERVAL 55.5-56.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 14.8 YEARS

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 5

SUSQUEHANNA SES MODIFIED SINKING FUND LEVELIZATION

SUSQUEHANNA SES MODIFIED SINKING FUND LEVELIZATION

Property added to Susquehanna SES prior to 1989 is currently depreciated by a modified sinking fund system of depreciation. Depreciation increases annually through 1998. In 1999 all property at Susquehanna SES would be depreciated on a life spanned, remaining life basis.

The Company is proposing to levelize the cumulative remaining modified sinking fund amounts beginning October 1995 through December 1998. Levelization calculated in this manner results in annualized depreciation of $172,729,583.

Pennsylvania Power & Light Company

Modified Sinking Fund
Depreciation on Utility Plant in Account 101

	Depreciation Expense Mod S/F Basis	SFAS 92	Total Depreciation Expense
1995	121,588,060	19,728,168	141,316,228
1996	136,647,289	19,728,168	156,375,457
1997	153,571,851	19,728,168	173,300,019
1998	172,592,809	19,728,168	192,320,977

Depreciation on Utility Plant in Account 182.34

	Amortization Expense Mod S/F Basis	SFAS 92	Total Amortization Expense
1995	876,013	149,268	1,025,281
1996	985,515	149,268	1,134,783
1997	1,108,704	149,268	1,257,972
1998	1,247,292	149,268	1,396,560

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit DSH 2

FUTURE PLANT ESTIMATION PROCESS

Witness: Donald S. Hoch

Section	Description
1	Additions and Retirements by Budget Item
2	Addition and Retirement Summary by Account by Function

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 1

ADDITIONS AND RETIREMENTS BY BUDGET ITEM

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
344	SUSQUEHANNA SES-UNIT 1 VALVE UPGRADE PROJECT-PHASE III	101	5	1995	4,229,000	76,000	SSES 1 REPL PACIF VLV
369	SSES-U1-CONT RAD MONITORS	101	5	1995	5,757,000	83,000	SSES 1 CONT RAD MONTR
379	SUSQUEHANNA SES-UNIT 1 POWER UPRATE PROJECT	101	5	1995	13,400,000		SSES 1 PWR UPRATE
393	SSES-U2-VLV PERF MONITOR SYS	101	9	1995	437,000		SSES 2 VLV PERF MON
394	SSES-CMN-VLV PERF MONITOR SY	101	9	1995	420,000		SSES C VLV PERF MON
397	SUSQUEHANNA SES-UNIT 2 POWER UPRATE PROJECT	101	12	1994	1,484,000		SSES 2 PWR UPRATE
402	SSES-U1-SS PIPE STRESS IMPRV	101	5	1995	1,700,000		SSES 1 MECH STRESS IM
405	SSES-CMN-REPLACE CARD READRS	101	10	1994	633,000		SSES C RPL CARD RDR
406	SSES-U1-COND DEMIN RESIN TRANSFR	101	8	1995	2,656,000	343,000	SSES 1&2 DEMIN MODS
		101	8	1995	2,662,000	343,000	SSES 1&2 DEMIN MODS
				TOTAL	5,318,000 *	686,000 *	
408	SSES-CMN-SECURITY UPGRAD PH2	101	10	1994	508,000	217,000	SSES C SECURITY UPGRD
435	SSES-U1-DISCNT SWTCH/INDIC LGHT	101	5	1995	35,000		SSES 1 INST DISCNT SW
438	SUSQUEHANNA SES-UNIT 2 POWER UPRATE MODIFICATIONS- JET PUMP SENSING LINE CLAMP	101	9	1995	73,000		SSES 2 PWR UPRATE
463	SSES-U1-AMERTAP SYS UPGRADE	101	6	1995	1,358,000	1,009,000	SSES 1 AMERTAP SYS UP
479	SUSQ SES - IPE UPGRADES	101	6	1995	275,000		SSES C IPE UPGRADE
482	SSES-U1 PWR UPRATE MODS U1 8RIO	101	6	1995	2,848,000	672,000	SSES 1 PWR UPRATE MOD

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
499	SSES-U1 VIB MON/ROTATING EQUIP	101	6	1995	190,000		SSES 1 VIB MON EQUIP
501	SSES-UC-DRYER/SEP WET LIFT SYST	101	3	1995	1,159,000		SSES C DRYER WET LIFT
502	SSES-UC-INSTALL LAN-POWER BLOCK	101	6	1995	1,530,000		SSES C INSTALL LAN
519	SSES-U1-MAIN TURB VIB MONITORING	101	6	1995	325,000		SSES 1 INST TRBN INST
521	SSES-UC-INSTALL LAN IN APF BLDG	101	10	1994	31,000		SSES C INSTALL LAN
		101	10	1994	25,000		SSES C INSTALL LAN
		101	10	1994	30,000		SSES C INSTALL LAN
		101	11	1994	25,000		SSES C INSTALL LAN
		101	11	1994	30,000		SSES C INSTALL LAN
		101	10	1994	38,000		SSES C INSTALL LAN
		101	10	1994	25,000		SSES C INSTALL LAN
				TOTAL	204,000 *		
523	SUSQ SES-CMN-DEMIN WTR DK STA	101	11	1994	596,000	663,000	SSES C INST DEMIN STA
531	SSES-CMN PHYSICAL PROT BARRIERS	101	3	1995	1,000,000		SSES C INST BARRIERS
534	SSES-U1 T/B 1ST STAGE BLAD REPL	101	6	1995	921,000	300,000	SSES 1 RPL HP TURB BK
535	SSES-U1 GL 89-10 MODS (VALVE COM	101	6	1995	400,000	10,000	SSES 1 VALVE COMPLIAN
539	SSES-U1 REPL GEN RETAINING RINGS	101	6	1995	969,000	845,000	SSES 1 TG RETNG RINGS
880	SSES-UC-ESW PUMP MOTOR/93 CAPITO	101	10	1994	360,000		SSES C CAP SPARE PART
		101	10	1994	461,000	408,000	SSES C CAP SPARE PART
		101	3	1995	252,000		SSES C CAP SPARE PART
				TOTAL	1,073,000 *	408,000 *	
890	SSES-CMN-CLG TWR B/D FLOW	101	11	1994	564,000		SSES C SMALL PROJECTS
		101	6	1995	160,000		SSES C SMALL PROJECTS
		101	12	1994	15,000		SSES C SMALL PROJECTS
		101	12	1994	13,000		SSES C SMALL PROJECTS
		101	12	1994	60,000	84,000	SSES C SMALL PROJECTS
		101	12	1994	60,000	84,000	SSES C SMALL PROJECTS
		101	4	1995	41,000		SSES C SMALL PROJECTS
		101	4	1995	41,000		SSES C SMALL PROJECTS
				TOTAL	954,000 *	168,000 *	

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
900	SSES-U1-REPL CRD PP ROT ASSEMBLY	101	12	1994	84,000		SSES 1 RPL CRD PP ROT
		107	12	1994	41,000		SSES C MINOR WORK PRJ
		107	10	1994	41,000		SSES C MINOR WORK PRJ
		107	10	1994	12,000		SSES C MINOR WORK PRJ
		107	10	1994	76,000		SSES C MINOR WORK PRJ
		107	10	1994	87,000		SSES C MINOR WORK PRJ
				TOTAL	341,000 *		
910	SUSQ SES-CMN-S.GATE PRK EXP	101	10	1994	85,000		SSES C SITE PROJECTS
		101	12	1994	96,000	2,000	SSES C SITE PROJECTS
		101	12	1994	20,000	25,000	SSES C SITE PROJECTS
		107	12	1994	230,000		SSES C SITE PROJECTS
		107	11	1994	87,000		SSES C SITE PROJECTS
		107	10	1994	22,000		SSES C SITE PROJECTS
		107	11	1994	113,000		SSES C SITE PROJECTS
		107	11	1994	51,000		SSES C SITE PROJECTS
		107	12	1994	27,000		SSES C SITE PROJECTS
		107	12	1994	24,000		SSES C SITE PROJECTS
		107	11	1994	24,000		SSES C SITE PROJECTS
		107	12	1994	76,000		SSES C SITE PROJECTS
		107	12	1994	70,000		SSES C SITE PROJECTS
				TOTAL	925,000 *	27,000 *	
1028	MARTINS CREEK SES-UNIT 1 REPLACE GENERATOR EXCITATION SYSTEM	103	10	1994	215,000	57,000	M.C. 1 RPL EXC SYST
1102	MARTINS CREEK SES-UNIT 1 MODIFY PRECIPITATORS	102	10	1994	843,000		M.C. 1 MODIFY PRECIP
1103	MARTINS CREEK SES-UNIT 1 INSTALL LOW NOX BURNERS	102	10	1994	1,401,000		M.C. 1 LOW NOX BURNER
1104	MARTINS CREEK SES-UNIT 2 MODIFY PRECIPITATORS	102	10	1994	594,000		M.C. 2 MODIFY PRECIP
1105	MARTINS CREEK SES-UNIT 2 INSTALL LOW NOX BURNERS	102	10	1994	744,000		M.C. 2 LOW NOX BURNER
1111	MARTINS CREEK SES UNIT 2- REPLACE REAR SLOPE REFRACTORY	103	10	1994	67,000		M.C. 2 RPL BLR SLOPE
1122	MARTINS CREEK UNIT 1- REPLACE T1A LOAD CENTER	102	10	1994	91,000	140,000	M.C. 1 RPL TI LD CTR

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
1137	MARTINS CREEK 3-REPLACE TURBINE CONTROL SYSTEMS AND GOVERNING CONTROL SYSTEMS	102	12	1994	2,119,000	279,000	M.C. 3 RPL TURB CNTL
1138	MARTINS CREEK 4-REPLACE TURBINE CONTROL SYSTEMS AND GOVERNING CONTROL SYSTEM	102	4	1995	2,143,000	342,000	M.C. 4 RPL TURB CNTL
1145	MARTINS CREEK SES-UNITS 3&4-REPLACE ASH LINES	102	10	1994	432,000	518,000	M.C. 3,4 ASH PIPING
1146	MARTINS CREEK SES-UNIT #3-REPLACE GENERATOR ROTOR	102	11	1994	4,486,000	3,462,000	M.C. 3 RPL GEN ROTOR
1151	MARTINS CREEK UNIT 3-REPLACE VOLTAGE REGULATORS	102	12	1994	377,000	150,000	M.C. 3 RPL VOLT REG
1152	MARTINS CREEK UNIT 4- REPLACE VOLTAGE REGULATOR	102	3	1995	393,000	180,000	M.C. 4 RPL VOLT REG
1157	MARTINS CREEK UNIT 1-REPLACE RADIANT SUPERHEATER TUBING	102	10	1994	94,000	89,000	M.C. 1 RPL SH TUBING
1160	MARTINS CREEK UNIT 2-REPLACE FEEDWATER HEATER #1	102	10	1994			M.C. 2 RPL FW HTR 1
1162	MC 3-3A&3B BASKTD HTNG ELEMENTS	102	12	1994	346,000	239,000	M.C. 3 RPL AIR HTR EL
2025	SBY #1-TURB REHAB	103	8	1995	12,147,000	679,000	SBRY 1 TRBN REHAB
2062	SBY #1-RPL BOILR ECONS 1A & 1B	103	8	1995	2,203,000	307,000	SBRY 1 RPL BLR ECO
2066	SBY 1A-RPL EXT SURFACE BRICK	103	8	1995	573,000	75,000	SBRY 1 RPL EXT BRK
2067	SBY 1B-EXT SURFACE INSULATION	103	8	1995	898,000	100,000	SBRY 1 RPL EXT INS
2090	SUNBURY SES-UNIT 4 INSTALL LOW NOX BURNERS	102	3	1995	4,737,000	55,000	SBRY 4 LOW NOX BRN

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
2105	SUNBURY SES UNITS 1&2- REPLACE BOILER ROOM ROOF	103	11	1994	302,000	16,000	SBRY 1,2 BLR RM RF
2127	SUNBURY SES UNIT #4- PRECIPITATOR MODIFICATIONS	102	3	1995	1,650,000	100,000	SBRY 4 UPG PRECIP
2128	SBY 1-RPL GENERATOR ROTOR	102	8	1995	3,141,000	136,000	SBRY 1 RPL GEN ROT
2148	SBY SES-ARPRT WL INSUL & BRNR AS	102	8	1995	2,400,000	50,000	SBRY 1 RPL BLR INS
2149	SBY 1-1A&1B BSKTD HTNG ELEMNTS	102	8	1995	489,000	50,000	SBRY 1 RPL BASK HT
2166	SUNBURY UNIT 2-REMOVE EVAPORATOR	102	10	1994		20,000	SBRY 2 RMV EVAP
2167	SUNBURY UNIT 3-REMOVE EVAPORATOR	102	10	1994		32,000	SBRY 3 RMV EVAP
2171	SBY 4-START-UP FDWTR REG VALVE	102	3	1995	266,000		SBRY 4 STRT FDWTR
2673	SBY 1-RPL 4 KV & 480 V SWGR	103	8	1995	2,584,000	79,000	SBRY 1 RPL 4KV SWG
3038	HLTWD SES - ADD STRMWTR DRAINAGE	102	12	1994	53,000		HLTWD ADD STRMWTR DIV
4023	BRUNNER ISLAND SES - UNIT 3 REPLACE HP TURBINE BUCKETS	103	11	1994	275,000	71,000	BRUN IS 3 RPL BLADES
4024	BI 2-RPL GEN EXCITATION SYS	103	10	1994	102,000	576,000	BRUN IS 2 RPL EXC SYS
4095	BRUNNER ISLAND SES-UNIT 3 REPLACE DC BATTERY CHARGER AND UPS TRANSFER SWITCH	103	11	1994	399,000	1,000	BRUN IS 3 RPL DC BATT
4135	BI2-RPL BOILER CNTROL SYSTEM	103	10	1994	1,114,000	100,000	BRUN IS 2 RPL BLR CON
4136	BRUNNER ISLAND UNIT 3- REPLACE BOILER CONTROL SYSTEM	103	10	1994	9,995,000	509,000	BRUN IS 3 RPL CONTROL

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
4139	BI #2-INSTL LOW NOX BURNERS	102	10	1994	1,992,000		BRUN IS 2 INS LOW NOX
4140	BRUNNER ISLAND SES-UNIT 3 INSTALL LOW NOX BURNERS	102	11	1994	16,645,000	1,151,000	BRUN IS 3 INS LOW NOX
4155	BRUNNER ISLAND UNIT 3-REPLACE IP TURBINE INNER SHELL	102	10	1994	2,575,000	295,000	BRUN IS 3 RPL TURB SH
4156	BRUNNER ISLAND UNIT 3- REPLACE IP TURBINE 11TH STAGE DIAPHRAGMS	102	10	1994	913,000	67,000	BRUN IS 3 RPL IP DIAP
4158	BI #3-PUR IP ROTOR	102	11	1994	3,656,000	3,000	BRUN IS 3 RPL IP ROTR
4164	BI SES-ADD DRY FLY ASH HNDLG SYS	102	5	1995	26,061,000		BRUN IS 1 DRY FLY ASH
4172	BI #2-RPLMNTS OF PRECIP EQUIPMNT	102	10	1994	204,000	50,000	BRUN IS 2 RPL PREC EQ
4187	BI #1-RPL IP/LP TURBINE ROTOR	102	7	1995	3,823,000	768,000	BRUN IS 1 RPL IP/LP R
4188	BRUNNER ISLAND SES- DRY FLY ASH CREW AND SERVICE BUILDING	102	5	1995	300,000		BRUN IS ASH O&S BLDG
4190	BRUNNER ISLAND UNIT 3- REPLACE DEMINERALIZER CONTROL SYSTEM	102	10	1994	500,000	45,000	BRUN IS 3 RPL DEMIN C
4192	BRUNNER ISLAND SES-INSTALL SLURRY WALL AND CAP ON BASIN #3	102	12	1994	6,598,000		BRUN IS BASIN 3 CAP
4196	BRUNNER ISLAND UNIT 3- REPLACE AIR PREHEAT COILS	102	11	1994	994,000	90,000	BRUN IS 3 RPL PREH CO
4201	BRUNNER ISLAND SES-UNIT 3 REPLACE SUPERHEATER DESUPERHEATER STATIONS	102	10	1994	997,000	218,000	BRUN IS 3 RPL SPRHTR

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
4204	BI 2-'A' AIR HTR HOT AIR EXP JT	102	10	1994	54,000		BRUN IS 2 RPL EXP JT
4212	BRUNNER ISLAND SES UNIT 3 REPLACE 3B BOILER FEED PUMP TURBINE ROTOR AND STATIONARY BLADING	102	11	1994	978,000	364,000	BRUN IS 3 RPL BFP RTR
4218	BRUNNER ISLAND SES-INSTALL FUEL OIL TANK FALSE BOTTOMS AND DIKE LINERS	102	11	1994	414,000		BRUN IS FUEL OIL TANK
		102	10	1994	79,000		BRUN IS FUEL OIL TANK
		102	11	1994	65,000		BRUN IS FUEL OIL TANK
				TOTAL	558,000 *		
4219	BI 2-RPL HOT REHEAT PIPING-PH I	102	10	1994	362,000		BRUN IS 2 HOT RH PPG
4221	BRUNNER ISLAND UNIT 3-REPLACE ID BOOSTER FAN DAMPER	102	11	1994	1,344,000	281,000	BRUN IS 3 RPL ID FAN
4228	EXTRCTN BLK VLV MOTOR OPERATORS	102	12	1994	161,000		BRUN IS 3 INS MTR OPR
4229	BI 3-CIRC WTR PUMP IMPELLER	102	11	1994	109,000	18,000	BRUN IS 3 RPL WTR PMP
4230	BI 2-BOILR SCAFFOLDNG HOISTS	102	10	1994	270,000		BRUN IS 2 INS BLR HST
4232	BI 3-RPL SU17 8" VALVE	102	11	1994	83,000	18,000	BRUN IS 3 RPL SU17 VL
4233	BI 2-RPL BOILR ASB INSULTN	102	10	1994	329,000		BRUN IS 2 RPL ASB INS
4237	BI 1&2-ADD COAL THERMOCOUPLES	102	10	1994	138,000		BRUN IS 1&2 COAL TCS
5019	MONTOUR SES - UNIT 1 REPLACE COMPUTER	103	6	1995	1,827,000	798,000	MNTR 1 RPL COMPUTER
5021	MNTR#2-RPL COMPUTER	103	10	1994	964,000	780,000	MNTR 2 RPL COMPUTER
5044	MNTR SES-OFFICE EXPANSION	103	12	1994	339,000		MNTR OFFICE EXPANSION
5057	MNTR-PUR SPARE SULZER VALVES	103	12	1994	350,000		MNTR PUR SULZER VALVE

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
5084	MONTOUR UNIT 1- REPLACE CONTROL SYSTEM	103	6	1995	6,738,000	548,000	MNTR 1 RPL CNTL SYST
5103	MONTOUR SES-UNIT 1 INSTALL LOW NOX BURNERS	102	6	1995	16,100,000	1,489,000	MNTR 1 LOW NOX BRNR
5106	MTR 2-INST LOW NOX BURNER SYS	102	10	1994	1,275,000		MNTR 2 LOW NOX BRNR
5119	MONTOUR #1 REPLACE GENERATOR RETAINING RINGS	102	6	1995	455,000	187,000	MNTR 1 RPL GEN RETN
5139	MTR 2-RPL EHC CONTROL SYSTEM	102	10	1994	204,000	50,000	MNTR 2 RPL EHC CNTL
5141	MNTR 2-MOT OPERS FDWTR HTR VLVS	103	10	1994			MNTR 2 MO FDWTR VLS
5149	MONTOUR SES UNIT 1-REWIND GENERATOR ROTOR	102	6	1995	1,324,000	187,000	MNTR 1 REWIND GEN RTR
5152	MTR #2-RPL PRECIITATOR CONTROLS	102	10	1994			MNTR 2RPL PRECIP CNTL
5153	MONTOUR SES- CLOSE ASH AREA #2	102	12	1994	471,000	28,000	MNTR CLOSE ASH AREA 2
5163	MONTOUR SES 1-REPLACE TURBINE SUPERVISORY CONTROLS AND VIBRATION MONITORING SYSTEM	102	6	1995	231,000	131,000	MNTR 1 RPL TURB CNTLS
5164	MTR 2-TURB GEN VIBRTN MONITR SYS	102	10	1994	123,000		MNTR 2 TG VIB MON
5167	MONTOUR UNIT 1-REPLACE FEEDWATER HEATER 2A/B AND 3A/B	102	6	1995	2,975,000	830,000	MNTR 1 RPL FDWTR HTRS
5168	MTR 2-FDWTR HTRS 2A/B & 3A/B	102	10	1994	5,000		MNTR 2 RPL FDWTR HTR
5169	MONTOUR SES-CONSTRUCT COAL YARD EQUIPMENT WASH PAD	102	11	1994	171,000		MNTR CONST COAL WASH

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FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
5171	MONTOUR SES UNIT 1-REPLACE SULFUR BURNING GAS CONDITIONING SYSTEM CONTROLS	102	6	1995	371,000	155,000	MNTR 1 RPL S GAS SYST
5173	MTR 2-REWIND GENERATOR FIELD	102	10	1994	30,000		MNTR 2 REWIND GEN FLD
5174	MTR 2-RRL COOLING TWR DISTR HDRS	102	10	1994	173,000		MNTR 2 RPL CT DIST HD
5178	MTR 2-2A&2B AIR HTR GAS EXP JTS	102	10	1994	15,000		MNTR 2 AH EXP JTS
6005	HOLTWOOD HES REPLACE 13.2KV OCBS IN HYDRO BUS ROOM	103	2	1995	5,284,000	181,000	HLTWD HES RPL 13KV SW
6016	HOLTWOOD HES LOW VOLTAGE AC STATION SERVICE UPGRADE	103	11	1994	1,970,000	29,000	HLTWD HES UPG STA SRV
6022	HOLTWOOD HES- REPLACE GENERATOR EXCITATION SYSTEM	103	12	1994	3,618,000	398,000	HLTWD HES RPL GEN EXC
6033	HOLTWOOD HES-REPLACE #1 GOVERNOR PUMP	103	10	1994	313,000	2,000	HLTWD HES RPL GOV PMP
6036	HOLTWOOD HES-REPLACE HYDRO GOVERNOR CONTROL SYSTEM	102	12	1994	329,000	40,000	HLTWD HES RPL TRBN GV
6039	HOLT HES-PUR COFFERDAM SECTIONS	102	10	1994	86,000		HLTWD HES COFFERDAM
6120	HOLTWOOD HES 230V DC STATION SERVICE SYSTEM UPGRADE	103	12	1994	2,099,000	301,000	HLTWD HES REPL STA SV
7012	HBG CTG U1-RPL EXH DUCT & SILNCR	103	11	1994	163,000	53,000	HRBG CT 1 RPL EXH DCT
7016	HRBG CTG #3-REPLACE EXH DUCT	102	3	1995	174,000		HRBG CT 2 RPL EXH DCT

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7022	LOCK HAVEN CTG - REPL GEN ROTOR	102	10	1994	458,000	35,000	LK HVN CT RPL GEN RTR
7023	HBG U1-RPL GEN WINDINGS	102	11	1994	189,000	8,000	HRBG CT 1 RPL GEN WND
7510	KEYSTN-U2-BOILR CNTL 60165R1	104	4	1995	1,118,000		KEYSTN SPECIFICS
		104	10	1994	6,000		KEYSTN SPECIFICS
		104	10	1994	355,000		KEYSTN SPECIFICS
		104	12	1994	124,000		KEYSTN SPECIFICS
		104	2	1995	31,000		KEYSTN SPECIFICS
		104	3	1995	383,000		KEYSTN SPECIFICS
		104	3	1995	6,000		KEYSTN SPECIFICS
		104	3	1995	2,000		KEYSTN SPECIFICS
		104	3	1995	6,000		KEYSTN SPECIFICS
		104	11	1994	15,000		KEYSTN SPECIFICS
		104	1	1995	12,000		KEYSTN SPECIFICS
		104	12	1994	123,000		KEYSTN SPECIFICS
		104	6	1995	148,000		KEYSTN SPECIFICS
		104	4	1995	414,000		KEYSTN SPECIFICS
		104	1	1995	11,000		KEYSTN SPECIFICS
				TOTAL	2,754,000 *		
7511	KEYSTONE SES-UNITS 1 & 2 INSTALL LOW NOX BURNERS	104	3	1995	1,938,000		KEYSTN LOW NOX BRNR
7750	CONEMA-U1 BOILER CNTL 61117	104	3	1995	832,000		CONEM SPECIFICS
		104	2	1995	9,000		CONEM SPECIFICS
		104	11	1994	770,000		CONEM SPECIFICS
		104	11	1994	45,000		CONEM SPECIFICS
		104	12	1994	25,000		CONEM SPECIFICS
		104	2	1995	8,000		CONEM SPECIFICS
		104	11	1994	3,000		CONEM SPECIFICS
		104	12	1994	777,000		CONEM SPECIFICS
		104	12	1994	799,000		CONEM SPECIFICS
		104	12	1994	97,000		CONEM SPECIFICS
		104	12	1994	22,000		CONEM SPECIFICS
		104	12	1994	104,000		CONEM SPECIFICS
		104	12	1994	6,000		CONEM SPECIFICS
		104	12	1994	1,000		CONEM SPECIFICS
		104	12	1994	1,000		CONEM SPECIFICS
		104	12	1994	62,000		CONEM SPECIFICS
		104	12	1994	11,000		CONEM SPECIFICS
				TOTAL	3,572,000 *		
7751	CONEMAUGH SES-UNITS 1 & 2 INSTALL LOW NOX BURNERS	104	1	1995	1,460,000		CONEM 1 LOW NOX BRNR

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7752	CONEMAUGH SES-UNIT 1 INSTALL FLUE GAS DESULFURIZATION WITH SPARE	104	12	1994	31,950,000		CONEM 1 SCRUBBER
7910	SBY #4-RPL GAS DUCT INSULATION	102	2	1995	158,000		SBY 4 RPL INSULAT
		103	2	1995	197,000		SBY 4 RPL INSULAT
		103	10	1994	10,000		SBY 4 RPL INSULAT
				TOTAL	365,000 *		
7960	MNTR 1 -REPL S-2 VALVE	106	6	1995	72,000		MINOR PROJECTS
		106	11	1994	65,000		MINOR PROJECTS
		106	11	1994	35,000		MINOR PROJECTS
				TOTAL	172,000 *		
7980	BI SES- REPL O&S BLDG HOT WTR TA	106	12	1994	16,000		MINOR PROJECTS
		106	5	1995	32,000		MINOR PROJECTS
		106	5	1995	19,000		MINOR PROJECTS
		106	11	1994	33,000		MINOR PROJECTS
		106	12	1994	44,000		MINOR PROJECTS
		106	10	1994	6,000	3,000	MINOR PROJECTS
		106	10	1994			MINOR PROJECTS
		106	5	1995	25,000		MINOR PROJECTS
		106	10	1994	18,000		MINOR PROJECTS
				TOTAL	193,000 *	3,000 *	
7990	MC 1&2 FIBER OPTIC DATA NETWORK	105	10	1994	37,000		MISC SMALL PROJECTS
		105	11	1994	14,000		MISC SMALL PROJECTS
		105	10	1994	4,000		MISC SMALL PROJECTS
		105	11	1994	6,000		MISC SMALL PROJECTS
		105	12	1994	5,000		MISC SMALL PROJECTS
		105	12	1994	2,000		MISC SMALL PROJECTS
		105	12	1994	20,000		MISC SMALL PROJECTS
		105	10	1994			MISC SMALL PROJECTS
		105	11	1994	14,000		MISC SMALL PROJECTS
		105	11	1994	10,000		MISC SMALL PROJECTS
		105	10	1994	27,000		MISC SMALL PROJECTS
		105	12	1994	8,000		MISC SMALL PROJECTS
				TOTAL	147,000 *		
8009	MARTINS CREEK SES UPGRADE PROTECTIVE RELAYING ON UNITS 1&2 AND IN THE OLD 230KV SWITCHYARD AND THE 69KV SWITCHYARD	103	10	1994	39,000		M.C. 1 UGRD GEN RELAY
		142	10	1994	108,000		M.C. SWYD RELAYS
				TOTAL	147,000 *		

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
8023	SUSQ 230 YD-RPL XFMR #21 CBS	110	10	1994	187,000		SUSQ 230 YD RPL XFRMR
8025	SUSQUEHANNA 230KV SWITCHYARD-RETERMINATE JENKINS 230 KV LINE	112	5	1995	251,000		SUSQ SWYD RETER LINE
8034	SUSQUEHANNA 230KV SWITCHYARD-REPLACE CONTROL CUBICLE	110	5	1995	195,000		SUSQ SWYD RPL CNTL HS
		110	4	1995	64,000		SUSQ SWYD RPL CNTL HS
		110	5	1995	5,847,000		SUSQ SWYD RPL CNTL HS
		110	4	1995	295,000		SUSQ SWYD RPL CNTL HS
		110	12	1994	107,000		SUSQ SWYD RPL CNTL HS
		112	5	1995	54,000		HAR,STN SWYD RPL SWBD
		112	5	1995	388,000		HAR,STN SWYD RPL SWBD
		142	6	1995	148,000		E PALM,JENK RPL SWBD
		142	5	1995	51,000		E PALM,JENK RPL SWBD
				TOTAL	7,149,000 *		
8036	SUSQUEHANNA T-10 TAP 230KV SWITCHYARD	110	5	1995	330,000		SUSQ T-10 TAP SWYD
		121	7	1995	1,264,000		SUSQ T-10 TAP
		201	10	1994	22,000		SUSQ 23KV ALT SUPPLY
				TOTAL	1,616,000 *		
8037	ALBURTIS-UPGD CARR/ALARM SYS	111	3	1995	623,000	10,000	ALBURTIS ALARM MGMT
8039	SUSQUEHANNA UNIT 2-PURCHASE OF GSU'S	101	9	1995	85,000		SUSQ RPL GSU TRANSF
8042	NORTHERN PL 500KV TRANSMISSION-REPLACE PRIMARY #1 PILOT RELAY SCHEME (PHASE I AND II)	110	12	1994	40,000		MNTR SW INST FIB OPT
		142	12	1994	40,000		INST FIBER OPTIC EQU
		142	12	1994	40,000		INST FIBER OPTIC EQU
				TOTAL	120,000 *		
8048	SIEGFRIED 230/69KV SUBSTATION-INSTALL DOUBLE BREAKER BAY ARRANGEMENT	142	5	1995	400,000		SIEGFRIED 230KV CB
8051	SUSQ 500KV SWCTHYD INSTA 2ND COM	110	1	1995	175,000		SUSQ SWYD AIR CMPRSR
8080	MARTINS CREEK 230KV SWITCHYARD-INSTALL BAY 0 AND REARRANGE LINE AND GENERATOR LEAD TERMINALS	112	4	1995	3,623,000		MC 230KV SWYD NW BAY

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
9005	HOSNSCK-BUX 230KV LN-RCNDCTR	121	8	1995	1,631,000		HOSEN-BUX 230 RECNDT
		142	8	1995	186,000		HOSEN-BUX UPGD LN TR
		142	8	1995	57,000		HOSEN-BUX UPGD LN TR
				TOTAL	1,874,000 *		
9970	JACKSON 138-69-ADD TELE INTRFACE	142	9	1995	146,000		VAR SUBS TELEPHONE E
		142	9	1995	41,000		VAR SUBS TELEPHONE E
		144	10	1994	36,000		PJM SPARE 500KV CB
		360	10	1994	36,000		SUSQ SWYD SECRTY LIG
				TOTAL	259,000 *		
10014	SUNBURY-EXCHANGE #2 69KV LINE-REPLACE OHGW'S 24 MILES	164	11	1994	796,000		SNBRY-EXCHNG RPL OHG
	<< OLD BI #40095 >>						
10016	FOSTER WHEELER NUG TAP REARR	164	11	1994	180,000		FSTR WHLR NUG TAP RE
10017	ELDRD-CLEVELD-ELD/MOWRY-RPL OHGW	164	3	1995	100,000		ELDRD-CLVLD RPL OHGW
		164	5	1995	110,000		ELDRD-CLVLD RPL OHGW
				TOTAL	210,000 *		
10093	SBY SUB-RPL 150MVA XFMR W/75MVA	142	11	1994	369,000	12,000	SNBRY 230-69 RPL XFR
10094	LYCOMING 230-69KV SUBSTATION-REARRANGE 69KV YARD	142	9	1995	448,000		LYCMNG 230-69 REARRN
10407	LOCK HAVEN 65-6 12KV LINE-RECONDUCTOR 2.0 MILES OF THE LOCK HAVEN #6 SECTION	201	11	1994	164,000	7,000	LK HVN 12KV-RECNDTR
	<< OLD BI #10707>>						
10502	WOOLRICH 56-1 LN-RCND	201	10	1994	156,000	22,000	WOOLRCH 12KV-RECNDTR
12009	MUNCY 69-12KV SUBSTATION-ADDITIONAL 12KV LINE AND TERMINAL AND CONVERSION TO TWIN A'	201	10	1994	156,000		MUNCY 12KV ADD LINE
		312	10	1994	34,000		MUNCY 69-12KV GETWY
	<< OLD BI #13609 >>						
				TOTAL	190,000 *		

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
12010	MUNCY 47-03 12KV LINE-RECONDUCTOR/RELOCATE SECTIONS OF GLADE RUN TAP	201	4	1995	155,000		MUNCY 12KV - RECNDTR
15814	BERWICK 69-12KV SUBSTATION-EXTEND 60-01 12KV LINE	201	4	1995	386,000		BERWICK 12KV-EXTEND
19204	CRESSONA 69-12KV SUB-ADD'L TRANS CAPACITY	170	11	1994	492,000	57,000	CRESSONA SUB-ADDL XF
	<< OLD BI #48404 >>						
20030	PECKVL-SCR-RBLD TO 138-PT III	161	5	1995	1,396,000	22,000	PKVL-SCR RBLD 138KV
		181	5	1995	100,000	1,000	SRBN,CHMBLN SUB MODS
		201	5	1995	18,000		DUNMORE RELOC LINE
				TOTAL	1,514,000 *	23,000 *	
20715	EAST CARBONDALE 12-1 LINE-RECONDUCTOR MAYMART TAP	201	6	1995	134,000		MAYMART TAP RECNDTR
20717	EAST CARBONDALE 12-3-CREAMTOWN 4KV CONVERT TO 12KV (PART 1)	240	11	1994	80,000		CREAMTON SUB 4-12 CV
21504	EDELLA 69-12KV SUBSTATION-ADDITIONAL 12KV LINE AND TERMINAL AND ADD SCADA AND REBUILD GRIFFINPOND ROAD TAP	170	2	1995	217,000		EDELLA ADDL 12KV TRM
		201	11	1994	476,000	28,000	EDELLA ADDL 12KV LIN
		312	12	1994	26,000		EDELLA UNGRD GETAWAY
				TOTAL	719,000 *	28,000 *	
21714	MORGAN 69-12KV SUBSTATION-RECONDUCTOR 24-3 LINE (1.0 MI.)	201	6	1995	92,000		MORGAN 24-3 RECNDTR
22004	PECKVILLE 23-4KV SUBSTATION-4KV TO 12KV CONVERSION-PART I	240	10	1994	578,000	85,000	PKVLLE SUB 4-12KV CV
22006	PECKVILLE 23-4KV SUBSTATION-4KV TO 12KV CONVERSION-PART 3	240	2	1995	428,000		PKVLLE SUB 4-12KV CV
22007	MT. JESSUP 23-4KV SUBSTATION-4KV TO 12KV CONVERSION (PART 1)	240	12	1994	265,000	35,000	MT JSSP SUB 4-12KV C

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
22008	MT JESSUP CONV PT 2	240	9	1995	420,000		MT JSSP SUB 4-12KV C
22114	EYNON 69-12KV SUBSTATION-ADDITIONAL 12KV LINE AND TERMINAL	312	11	1994	46,000	5,000	EYNON SUB ADDL GETW
24120	SUBURBAN 23-4KV SUB-CONVERT JAUNTY & REMAINDER OF ECONOMY FEEDER TO 12KV	240	2	1995	342,000	69,000	CNVT JNTY,ECOMY FDR
24415	SCRANTON LTN-REPLACE BOGART PLACE DUCT RUN	320	12	1994	305,000	7,000	SCRTN LTN-RPL DUCT
24421	SCR LTN-KRESLR CT DUCT	320	12	1994	310,000	9,000	SCRTN LTN-KRSLR DCT
24422	SCRANTON LTN CONV-PT 3	320	10	1994	10,000	75,000	SCRTN LTN-CONV PT3
24434	SCRANTON LTN-RECONSTRUCT MANHOLES 157 & 162	320	12	1994	79,000		SCRTN LTN-RCNST MNH
24435	SCRANTON LTN-RECONSTRUCT MANHOLES 192 & 267	320	4	1995	146,000		SCRTN LTN-RCNST MNH
24437	SCR LTN-WASH/CENTER VLT #58	320	11	1994	75,000	2,000	SCRTN LTN-RPL VLT T
24438	SCR LTN-VAULT #56 DUCT PACK	320	11	1994	36,000	1,000	SCRTN LTN-RPL DCT P
31218	HONESDALE 34-4 12KV LINE-CONSTRUCT SINGLE PHASE TIE TO FALLSDALE TAP	201	12	1994	72,000		HNSDL LN FALLSDL TP
32507	MADISONVILLE SUB-55-1 LN ADD PH	201	9	1995	100,000		MDSNVL 55-1 ADDL PH
32807	HAMLIN SUB-87-2 LN ADD PH	201	8	1995	50,000		RDGVW TAP ADDL PHSE
33204	TAFTON 69-12KV SUBSTATION-ADDITIONAL 12KV LINE AND TERMINAL AND EXTEND TANGLEWOOD NORTH TAP AND INSTALL SCADA	170 201 312	10 11 10	1994 1994 1994	185,000 205,000 28,000	1,000	TAFTON SUB ADDL TRM TAFTON SUB ADDL LIN TAFTON SUB ADDL GET
				TOTAL	418,000 *	1,000 *	

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
33606	PI CO-RCND CAMP COLANG TAP	201	4 1995	42,000		PI CO-RCND CAMP TAP
33701	KIMBLES 69-12KV SUBSTATION AND 12KV CONNECTING LINES AND INSTALL SCADA	389	1 1995	82,000		KIMBLES SUB SITE
34810	HEMLOCK SUB-67-1 LN ADD PHSES	201	8 1995	135,000		HEMLCK 67-1 ADDL PH
40079	EAST MOUNTAIN 138KV TAP LINE-.8 MILE	161	11 1994	714,000	5,000	E MTN 138KV TAP
40086	EAST PALMERTON-WAGNERS 69KV LINE RECONSTRUCT FOR DOUBLE CIRCUIT OPERATION FROM EAST PALMERTON TO CHRISTMANS - 10.2 MILES (PART 1)	161	5 1995	2,338,000		E PMTN 69KV RCNST
40096	BUTLER 138KV TAP-(.6 MILES)	161	5 1995	253,000		BUTLER TAP CNST
		169	5 1995	30,000		BUTLER TAP R/W
			TOTAL	283,000 *		
40202	PINE RIDGE ADDL LN-OH	201	10 1994	160,000	6,000	PINE RDG ADDL LINE
40312	GEORGETWN-ADDL TERM/RPL SCADA	170	10 1994	358,000	57,000	GRTN SUB-ADDL 12KV
40515	WB LTN - RETOP 5 VAULTS	320	10 1994	384,000	14,000	WKLS-BRE RETOP VLTS
40516	WB LTN - RETOP 4 VAULTS	320	10 1994	262,000	12,000	WKLS-BRE RETOP VLTS
40517	WILKES BARRE LTN-RETOP NINE MANHOLES #5	320	11 1994	134,000	1,000	WKLS-BRE RETOP MNHL
40518	WILKES BARRE LTN-RETOP 10 MANHOLES #6	320	11 1994	164,000		WKLS-BRE RETOP MNHL
40520	WILKES BARRE LTN-RETOP 10 MANHOLES #7	320	9 1995	255,000		WKLS-BRE RETOP MNHL
40601	EAST MOUNTAIN 69-12KV SUBSTATION	170	11 1994	1,050,000		E MNTN SUB CONST
	AND 12KV CONNECTING LINES	312	10 1994	185,000		E MNTN SUB CONN LIN
			TOTAL	1,235,000 *		

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41105	ARROWHEAD 69-12KV SUBSTATION-	170	6 1995	88,000		ARRWHD SUB ADDL TRM
	ADDITIONAL 12KV LINE AND	201	5 1995	29,000		ARRWHD SUB ADDL LIN
	TERMINAL	312	5 1995	30,000		ARRWHD SUB ADDL UDG
	<< OLD BI #46505 >>		TOTAL	147,000 *		
41203	LAKE HARMONY 12KV - OH	201	10 1994	218,000		LK HRMNY 12KV UDG D
		201	10 1994	362,000		LK HRMNY 12KV UDG D
			TOTAL	580,000 *		
42001	BUTLER 69-12KV SUBSTATION AND	170	5 1995	1,116,000		BUTLER SUB CONST
	12KV LINE CONNECTIONS	312	4 1995	311,000		BUTLER SUB UDG LIN
		389	5 1995	267,000		BUTLER SUB SITE
			TOTAL	1,694,000 *		
42205	HARTLAND 69-12KV SUBSTATION-	201	4 1995	106,000		HRTLND SB RCNST LN
	84-3 LINE-RECONDUCTOR					
42604	HUMBLDT TAP TO 2ND TRANSFMR	161	11 1994	72,000	1,000	HMBLT TAP 2ND SPPL
43101	CHRISTMANS 37-1-RECOND BR CK TAP	201	9 1995	124,000		CHRSTMN TAP RECNDT
50017	WESCOSVILLE-TREXLERTOWN NOS 3&4	161	4 1995	1,364,000		WSCVL-TRLTN RBLD 138
	138/69KV LINES	169	12 1994	1,946,000		WSCVL-TRLTN R/W
			TOTAL	3,310,000 *		
50024	ELROY 500-138KV SUB - CONSTRUCT	140	10 1994	645,000		ELROY SUB CONST
50044	HOS-U HAN-620/412-E GREENVILLE	161	2 1995	530,000	28,000	HSNSK-UPHAN RBLD 138
		161	6 1995	658,000	35,000	HSNSK-UPHAN RBLD 138
		169	11 1994	399,000		HSNSK-UPHAN R/W
			TOTAL	1,587,000 *	63,000 *	
50045	SIEG-WESCO LN RPL-SITG-CERT-R/W	169	5 1995	3,086,000		SIEG-WSCVL R/W
50047	DORNEYVILLE 138-69KV TAP-ADD	161	11 1994	386,000	10,000	DRNYVL TAP 2ND CIRCUT
	SECOND CIRCUIT					
50050	RIDGE ROAD 138/69KV TAP LINE	161	5 1995	1,475,000		RGD RD TAP CONST
		169	11 1994	2,112,000		RGD RD TAP R/W
		169	11 1994	2,112,000		RGD RD TAP R/W
			TOTAL	5,699,000 *		

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
50052	SIEGFRIED-HAUTO #1 69KV LINE-RECONDUCTOR SIEGFRIED-TREICHLERS SECTION (1.93 MILES)	161	3	1995	479,000		SIEG-HAUTO RECNDTR
50057	NORTH COOLBAUGH 138KV TAP LINE-1.8 MI.	161	10	1994	1,089,000	21,000	N CLBGH TAP
	<< OLD BI #30050 >>						
50201	NORTH COOLBAUGH SUBSTATION AND 12KV LINE CONNECTIONS	170	10	1994	594,000		N CLBGH SUB CONST
		201	10	1994	89,000	10,000	N CLBGH LINE OH
		312	10	1994	26,000		N CLBGH LINE UG GWY
	<< OLD BI #33101 >>			TOTAL	709,000 *	10,000 *	
50607	MECKESVILLE 69-1-ROBIN HOOD LAKES RECONDUCTORING AND ADDITIONAL PHASE	201	4	1995	87,000		RBN HD LAKES RECNDTR
51213	TANNERSVLE 57-3 MAJ MINK RCND	201	11	1994	193,000		MJSTC TAP RECNDTR
51305	ARANDT TAP-RCND/ADD PHASE	201	11	1994	134,000		ARANDT TAP RECNDTR
51718	MCILHANEY TAP-ADDL PH	201	10	1994	86,000	10,000	MCILHANEY TAP RECNDTR
51724	GILBERT SUB-ADD 2ND 69KV CIRCUIT	161	8	1995	50,000		ADD GILBERTON TAP
		170	9	1995	316,000		GILBERT SUB UPGRADE
		312	8	1995	31,000		REARRG UG GETAWAYS
				TOTAL	397,000 *		
52408	RCND S SLATINGTON 44-3LN	201	8	1995	155,000		SMTH HLL RD RECNDTR
52709	FOGELSVLE-RCNST MORGANLND CH TAP	201	11	1994	88,000		MRGNLND CH TAP RECNST
		201	11	1994	47,000		MRGNLND CH TAP RECNST
				TOTAL	135,000 *		
53911	ALTN LTN-RPL V194 ROOF	320	11	1994	135,000		ALLTN LTN RPL VLT RF

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
54703	LANARK-ADDL TERM/TYPE B/SCADA	170	9	1995	560,000		LNRK SUB ADDL LN TRM
		201	3	1995	58,000		LNRK SUB ADDL LN OVH
		312	3	1995	18,000		LNRK SUB ADDL LN UDG
				TOTAL	636,000 *		
55309	NORTHAMPTON 31-1 3PH RELOC	201	10	1994	257,000	46,000	NRTHMTN LN RELOC
56309	MINSI TRAIL 25-3 RLC OH LN	201	8	1995	189,000		MNSI TRL RELOC OH LN
		312	8	1995	161,000		MNSI TRL RELOC UDG LN
				TOTAL	350,000 *		
56509	SEIDERSVILLE 69-12KV SUBSTATION-RECONDUCTOR SECTION OF THE 39-2 12KV LINE	201	4	1995	72,000		SDRSVL LN RECNDTR
56510	SEIDERSVILLE 69-12KV SUBSTATION-39-5 12KV LINE-ADD 3RD PHASE TO BLACK RIVER ROAD TAP	201	10	1994	59,000	3,000	BLK RVR RD TAP 3RD PH
56609	LOCUST VLY TAP ADD 3PH	201	9	1995	61,000		LCST VLLY TAP 3RD PH
57818	SELLERSVILLE 69-12KV SUBSTATION-RECONDUCTOR THE 40-3 12KV LINE	201	11	1994	61,000		SLLRVL LN RECNDTR
57819	SELLERSVILLE 69-12KV SUBSTATION-40-8 12KV LINE-RECONDUCTOR AND ADD PHASE TO RIDGE VALLEY ROAD TAP	201	11	1994	109,000		RDG VLLY RD TP RCNDTR
57901	RIDGE ROAD 69-12KV SUBSTATION AND 12KV CONNECTING LINES AND SCADA	170	5	1995	924,000		RDG RD SUB CONST
		201	10	1994	77,000		RDG RD SUB OH LN
		312	10	1994	44,000		RDG RD SUB UDG LN
	<< OLD BI #58701 >>			TOTAL	1,045,000 *		
58314	HATFIELD 69-12KV SUBSTATION-RECONDUCTOR THE 20-2 12KV LINE	201	6	1995	36,000		HTFLD LN RECNDTR
60069	WEST SHORE-CARLISLE #1 & #2-RECONSTRUCT MECHANICSBURG TO CARLISLE SECTION	169	12	1994	1,632,000		W SHR-CARL R/W

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
60076	JUNIATA-RICHFLD 69 LN RCNST	161	11 1994	1,104,000		JNIATA-RCHFLD RECNST
60084	BENVENUE 69KV TAP REBUILD	161	11 1994	2,134,000		BNVNUE TAP RBLD
60502	MIFFLINTOWN 69-12KV SUBSTATION 69KV AND 12KV LINE CONNECTIONS AND SCADA	161	5 1995	92,000		MFFLNTWN SUB 69KV LN
		170	5 1995	512,000		MFFLNTWN SUB CONST
		201	6 1995	48,000		MFFLNTWN SUB LN - OH
		312	6 1995	61,000		MFFLNTWN SUB LN - UG
			TOTAL	713,000 *		
62008	HALIFAX SUB-ADDL 12KV TERM/SCADA	170	8 1995	113,000		HLFX SUB ADDL LN TRM
		201	4 1995	2,000		HLFX SUB LN - OH
		312	4 1995	50,000		HLFX SUB LN - UG
			TOTAL	165,000 *		
62009	HALIFAX 69-12KV SUBSTATION-RELOCATE 39-2 12KV LINE	201	4 1995	299,000	15,000	HLFX SUB RELOC LN
63001	NOTTINGHAM SUB-12KV ADD LN OH	201	12 1994	52,000		NTTHM SUB LN - OH
		312	10 1994	42,000		NTTHM SUB LN - UG
			TOTAL	94,000 *		
63219	CARLISLE 11-7 12KV LN - OH	201	12 1994	283,000	19,000	CRLSL SUB LN - OH
		201	12 1994			CRLSL SUB LN - OH
			TOTAL	283,000 *	19,000 *	
64011	MECHANICSBURG 05-3 LN - OH	201	10 1994	340,000	22,000	MCHNSBRG LN - OH
66508	WINDSOR-ADDL 12KV LINE TERMINAL	170	9 1995	86,000		WNDSR SUB ADDL LN TRM
		201	9 1995	210,000	3,000	WNDSR SUB LN - OH
		312	9 1995	24,000		WNDSR SUB LN - UG
			TOTAL	320,000 *	3,000 *	
66712	WALNUT 12KV SYSTEM, SPLIT HARRISBURG LTN SYSTEM SOUTH SECTION STRUCTURAL WORK, PART 1	320	10 1994	71,000	10,000	WLNT LTN STRCTURAL I
66713	WALNUT 12 KV SYSTEM, SPLIT HARRISBURG LTN SYSTEM SOUTH SECTION STRUCTURAL WORK, PART 2	320	4 1995	83,000	10,000	WLNT LTN STRCTURAL II

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
66715	WALNUT 12KV SYSTEM, SPLIT HARRISBURG LTN SYSTEM SOUTH SECTION ELECTRICAL WORK, PART 1	320	5	1995	489,000	1,000	WLNT LTN ELECTRICAL I
66722	WALNUT SOUTH LTN-SECONDARY WORK	320	5	1995	227,000		WLNT LTN SECONDARY WK
66723	WALNUT SOUTH LTN-NEW VLT #567	320	5	1995	120,000		WLNT LTN VAULT # 567
66724	WALNUT SOUTH LTN- VLT #498	320	5	1995	55,000		WLNT LTN VAULT # 498
66725	WALNUT SOUTH LTN-2ND & WALNUT	320	5	1995	120,000		WLNT LTN TO MH # 637
66811	CENTER CITY 12KV SYSTEM, SPLIT HARRISBURG LTN SYSTEM NORTH SECTION ELECTRICAL WORK, PART 5	320	12	1994	487,000		HRRSBG LTN ELEC V
67020	HBG LTN - RCNST VAULT #541	320	12	1994	38,000		HRRSBG LTN RCNST VLT
67023	HBG LTN-BLACKBERRY VLT #479	320	12	1994	233,000	4,000	HRRSBG LTN UPGRD VLT
68808	LAWNTON 75-3 12KV LINE - RCND	201	10	1994	67,000	3,000	LWNTN LN RECNDTR
69811	SAND HILL 58-2 LINE-CONVERT 4KV TO 13KV	240	5	1995	222,000	5,000	SND HLL CNVT 4 TO 13K
		240	6	1995	91,000	5,000	SND HLL CNVT 4 TO 13K
		240	5	1995	92,000	5,000	SND HLL CNVT 4 TO 13K
				TOTAL	405,000 *	15,000 *	
69818	HOCKERSVILLE 4KV-CONVERT TO 13KV-SINGLE FAMILY AND GARDEN APARTMENTS	240	6	1995	91,000	2,000	HCKRSVL CNVT 4 TO 13K
		240	6	1995	518,000	7,000	HCKRSVL CNVT 4 TO 13K
		240	6	1995	71,000		HCKRSVL CNVT 4 TO 13K
				TOTAL	680,000 *	9,000 *	
69819	HOCKERSVILLE 4KV SYSTEM-CONVERT TO 13KV-BRIARCREST TOWNHOUSES	240	10	1994	370,000	3,000	HCKRSVL CNVT 4 TO 13K
70013	FACE ROCK 69KV SUB-REPLACE OBSOLETE RELAY & CONTROL FACS & PROVIDE FOR CONNECTION OF THE NEW HOLTWOOD 13.2KV SWITCH GEAR TO THE FACE ROCK 69KV BUS	161	11	1994	267,000	7,000	FC RK SUB RCNDTR SPNS

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
70018	E LANC-PRINCE 138KV-2ND CIRC-UG	161	10	1994	35,000		ELANC-PRINCE UG
70034	821/822 LINE-REBUILD BERKS SUB TO STATE HILL TP (1.5 MI.); STATE HILL TAP-ADD SECOND CIRCUIT (3.2MI.)	161	5	1995	538,000		BRKS-STAT HL CNVT 138
		161	12	1994	548,000		BRKS-STAT HL CNVT 138
		-		TOTAL	1,086,000 *		
70040	821/822 69KV LN-PUR FROM MET ED	161	11	1994	114,000		PUR LN FROM MET-ED
70041	FACE ROCK-FIVE FORKS 115KV LINE-REPLACE OVERHEAD GROUND WIRES	164	11	1994	381,000	12,000	FC RK-FV FRK RPL OHGW
72603	N MANHEIM SUB-ADDL 12KV LN TERM	170	9	1995	72,000		N MNHM SUB ADDL LN TR
		201	8	1995	205,000		N MNHM SUB LN - OH
		312	9	1995	25,000		N MNHM SUB LN - UG
				TOTAL	302,000 *		
73308	LINCOLN 69-12KV SUBSTATION-RECONDUCTOR 43-1 12KV LINE	201	3	1995	87,000		LNCLN SUB RECNDTR LN
73310	LINCOLN 43-2 12KV LN EXT	201	9	1995	340,000		LNCLN SUB LN EXT
73511	COCALICO #2-RBLD MECKLEY TAP	201	7	1995	147,000		CCLCO SUB RECNDTR LN
73907	NEFFSVILLE SUBSTATION-RECONDUCTOR 50-1 LINE	201	11	1994	166,000	27,000	NFFVL SUB RECNDTR LN
75413	EARL-RCND 13-3/32-1 12KV TIE	201	10	1994	193,000	25,000	EARL SUB RECNDTR LN
77212	LANCASTER LTN-REBUILD PRINCE-KING VAULT #147	320	4	1995	161,000		LANC LTN RBLD PRN VLT
77213	LANC LTN-KNG CRST #146	320	5	1995	294,000	9,000	LANC LTN RBLD KNG VLT
77214	LANC LTN - RBLD MANHOLE #18	320	12	1994	140,000	4,000	LANC LTN RBLD MNHL
77217	LANC LTN-CRST MIFF V #150 RB	320	3	1995	321,000		LANC LTN RBLD CHR VLT

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
77218	LANCASTER LTN- REBUILD PRINCE-KING VAULT #193	320	5 1995	142,000		LANC LTN RBLD PRN VLT
77222	LANC LTN - MH 21	320	9 1995	41,000		LANC LTN RPL CABLE
78109	MLRSVL 49-2 / ENGLSD 26-5 TIE	201	10 1994	142,000	14,000	MLLRVL-ENGLSD RLOC TI
79611	WAKEFIELD 69-12KV SUBSTATION- REBUILD 74-2 12KV LINE-(TAYLORIA NORTH TAP)	201	6 1995	132,000		WLFLD SUB RBLD TAP
80001	RELOCATION DUE TO R/W REQUIREMENTS - DISTRIBUTION	253	11 1994	924,000	129,000	FORCED RELOC LINES
			5 1995	2,580,000	360,000	
			TOTAL	3,504,000 *	489,000 *	
80002	ELIMINATE VULNERABLE FACILITIES LOCATED ALONG HIGHWAYS (INCLUDING MOD POLES)	289	11 1994	37,000	5,000	RELOC HAZ FAC
			5 1995	104,000	14,000	
			TOTAL	141,000 *	19,000 *	
80004	HBG 69-12KV SUB-RPL OIL TANKS	181	10 1994	83,000		AREA SUPPLY IMP
		181	8 1995	100,000		AREA SUPPLY IMP
		201	11 1994	70,000		AREA SUPPLY IMP
		201	10 1994	67,000		AREA SUPPLY IMP
		201	11 1994	86,000		AREA SUPPLY IMP
		201	12 1994	24,000		AREA SUPPLY IMP
		201	11 1994	20,000		AREA SUPPLY IMP
			TOTAL	450,000 *		
80007	138-12KV TRANSF -1995 REQ	180	3 1995	333,000		AREA SUPPLY SS
80009	SYSTEM SPARE XFMR - RPL WINDINGS	181	10 1994	98,000		FAILED XFRMR
80013	15KV CIR BRKRS - 1994 REQ	180	11 1994	390,000		PURCH CB
		180	5 1995	1,200,000		PURCH CB
			TOTAL	1,590,000 *		
80015	CONNECTION OF NON-UTILITY GENERATION - AREA SUPPLY	181	11 1994	3,000		AREA SUPPLY IMP
			5 1995	11,000		
		200	11 1994	3,000		AREA SUPPLY LINES
			5 1995	8,000		
			TOTAL	25,000 *		

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BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
80016	AREA SUPPLY SUBSTATIONS - DC STATION SERVICE IMPROVEMENTS	181	11	1994	24,000	3,000	AREA SUPPLY IMP
			5	1995	58,000	7,000	
				TOTAL	82,000 *	10,000 *	
80017	MY CO-HATFIELD VLG UG CBL RPL	280	11	1994	286,000		RPL UD DIST CABLE
		280	11	1994	169,000		RPL UD DIST CABLE
		280	11	1994	194,000		RPL UD DIST CABLE
		280	10	1994	257,000		RPL UD DIST CABLE
		280	10	1994	392,000		RPL UD DIST CABLE
		280	10	1994	78,000		RPL UD DIST CABLE
		280	11	1994	216,000		RPL UD DIST CABLE
		280	11	1994	51,000		RPL UD DIST CABLE
		280	11	1994	114,000		RPL UD DIST CABLE
		280	11	1994	90,000		RPL UD DIST CABLE
		280	11	1994	17,000		RPL UD DIST CABLE
		280	12	1994	90,000		RPL UD DIST CABLE
		280	12	1994	36,000		RPL UD DIST CABLE
		280	12	1994			RPL UD DIST CABLE
		280	12	1994	18,000		RPL UD DIST CABLE
		280	12	1994	36,000		RPL UD DIST CABLE
				TOTAL	2,044,000 *		
80018	WMSPRT LTN-REPL 36-1 & 2 CABLES	320	4	1995	93,000		LTN CABLE RPL
80019	SELLRSVL 40-8-ALMONT TAP RCND	201	11	1994	137,000		RPL CUWELD COND
		201	11	1994	116,000		RPL CUWELD COND
		201	9	1995	214,000		RPL CUWELD COND
		201	9	1995	44,000		RPL CUWELD COND
		201	11	1994	46,000		RPL CUWELD COND
				TOTAL	557,000 *		
81001	POLE REPLACEMENTS - 23KV & UNDER	258	11	1994	665,000	105,000	POLE REPLACEMENTS
			5	1995	2,223,000	351,000	
				TOTAL	2,888,000 *	456,000 *	
81002	CAPACITORS - 23KV & UNDER	260	11	1994	219,000	24,000	CAPACITORS
			5	1995	614,000	68,000	
				TOTAL	833,000 *	92,000 *	
81003	OIL CIRCUIT RECLOSERS	270	11	1994	716,000	48,000	OIL CIRC RECLOSER
			5	1995	1,880,000	126,000	
				TOTAL	2,596,000 *	174,000 *	
81004	DISTRIBUTION DEPARTMENT - MINOR OVERHEAD LINES	280	11	1994	1,002,000	137,000	MINOR IMP LINES
			5	1995	3,036,000	414,000	
		310	11	1994	70,000	9,000	MINOR IMP UG LINES
			5	1995	211,000	27,000	
				TOTAL	4,319,000 *	587,000 *	

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
81005	DISTRIBUTION DEPARTMENT - MINOR SUBSTATION	197	11 1994	28,000	4,000	MINOR IMP SUBSTAT
			5 1995	84,000	12,000	
		328	11 1994	36,000	5,000	MINOR IMP LTN
			5 1995	91,000	12,000	
			TOTAL	239,000 *	33,000 *	
81006	DISTRIBUTION DEPARTMENT - STORMS AND EMERGENCIES - OVERHEAD	280	11 1994	286,000	39,000	PROPERTY DAMAGE
			5 1995	924,000	126,000	
		310	11 1994	305,000	39,000	DIST MINOR IMP UG
			5 1995	916,000	117,000	
			TOTAL	2,431,000 *	321,000 *	
81008	DISTRIBUTION DEPARTMENT-INSTALL MOV'S AND ELBOW ARRESTORS AT SPECIFIC UG CABLE LOCATIONS	331	11 1994	205,000	27,000	DIST MOV ARREST
			5 1995	547,000	73,000	
			TOTAL	752,000 *	100,000 *	
81009	DISTRIBUTION DEPARTMENT-REPLACE FAILED AND/OR DETERIORATED, NON-REPAIRABLE EQUIPMENT (INCL. LTN)	181	11 1994	109,000	14,000	FAILED EQ SUBSTAT
			5 1995	240,000	31,000	
		205	11 1994	90,000	12,000	FAILED EQ LINES
			5 1995	240,000	31,000	
		305	11 1994	40,000	5,000	FAILED EQ UG
			5 1995	229,000	31,000	
			TOTAL	948,000 *	124,000 *	
81011	DISTRIBUTION DEPARTMENT FOREIGN UTLITY WORK	280	11 1994	214,000	29,000	OTHER UTIL WORK
			5 1995	607,000	83,000	
			TOTAL	821,000 *	112,000 *	
81101	BLMG GRV-RPL/UP CAP PRO/CTL CAB	142	6 1995	81,000		REG SUPPLY IMP SS
		142	10 1994	109,000		REG SUPPLY IMP SS
		142	10 1994	69,000		REG SUPPLY IMP SS
		142	9 1995	188,000		REG SUPPLY IMP SS
		181	10 1994	66,000		REG SUPPLY IMP SS
		181	9 1995	80,000		REG SUPPLY IMP SS
		181	8 1995	136,000		REG SUPPLY IMP SS
		181	9 1995	104,000		REG SUPPLY IMP SS
			TOTAL	833,000 *		
81102	SIEGFRIED SB-RPL BUS POTEN XFMRS	142	11 1994	3,000		REG SUPPLY IMP
		142	11 1994	21,000		REG SUPPLY IMP
		164	4 1995	51,000		REG SUPPLY IMP
		164	2 1995			REG SUPPLY IMP
		164	11 1994	63,000		REG SUPPLY IMP
		164	5 1995	130,000		REG SUPPLY IMP
		164	11 1994	4,000-		REG SUPPLY IMP
		164	11 1994	18,000		REG SUPPLY IMP
		164	11 1994	11,000		REG SUPPLY IMP
			TOTAL	293,000 *		

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
81103	RELOCATION DUE TO R/W REQUIREMENTS - TRANSMISSION	166	9	1995	472,000	63,000	FORCED RELOC SUBST
81104	POLE REPLACEMENTS - 69KV & ABOVE	163	9	1995	686,000	97,000	REG SUPPLY LINES
81106	CONNECTION OF NON-UTILITY GENERATION - REGIONAL SUPPLY	142	11	1994	6,000		REG SUPPLY SUBST
			5	1995	8,000		
		161	11	1994	6,000		REG SUPPLY LINES
			5	1995	11,000		
			TOTAL		31,000 *		
81107	CUMBERLAND-MODS FOR MOBILE XFMRS	142	12	1994	225,000		REG SUPPLY IMP
81109	DNVLE-MLTN 69KV LN-INTRSPRS POLE	164	10	1994	138,000		IMP GRND CLR
		164	10	1994	18,000		IMP GRND CLR
		164	12	1994	23,000		IMP GRND CLR
		164	12	1994			IMP GRND CLR
		164	10	1994	105,000		IMP GRND CLR
		164	11	1994	93,000		IMP GRND CLR
		164	11	1994	14,000		IMP GRND CLR
		164	12	1994	25,000		IMP GRND CLR
		164	11	1994	99,000		IMP GRND CLR
			TOTAL		515,000 *		
81111	REGIONAL SUPPLY SUBSTATIONS DC -STATION SERVICE IMPROVEMENTS	142	11	1994	25,000		REG SUPPLY IMP
			5	1995	38,000		
			TOTAL		63,000 *		
81113	HOSN-HESC LN-CONV ABS TO LSAB SW	164	8	1995	11,000		RPL AB SWITCHES
		164	8	1995	11,000		RPL AB SWITCHES
		164	9	1995	11,000		RPL AB SWITCHES
		164	5	1995	22,000		RPL AB SWITCHES
		164	3	1995	22,000		RPL AB SWITCHES
		164	6	1995	24,000		RPL AB SWITCHES
		164	6	1995	22,000		RPL AB SWITCHES
		164	6	1995	8,000		RPL AB SWITCHES
		164	11	1994	104,000		RPL AB SWITCHES
		181	2	1995	71,000		RPL AB SWITCHES
		181	3	1995	30,000		RPL AB SWITCHES
			TOTAL		336,000 *		
81115	PURCHASE CIRCUIT BREAKERS REGIONAL AND BULK POWER	180	11	1994	257,000		AREA SUPPLY TRANSF
			5	1995	98,000		
			TOTAL		355,000 *		

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
81119	ARMSTRNG-MARIETTA 1-X-ARM RPL-94	164	12	1994	10,000		RPL ARMS
		164	12	1994	14,000		RPL ARMS
		164	12	1994	29,000		RPL ARMS
		164	12	1994	8,000		RPL ARMS
		164	12	1994	4,000		RPL ARMS
		164	12	1994	3,000		RPL ARMS
		164	12	1994	3,000		RPL ARMS
		164	12	1994	7,000		RPL ARMS
		164	12	1994	4,000		RPL ARMS
		164	12	1994	11,000		RPL ARMS
		164	12	1994	11,000		RPL ARMS
		164	12	1994	3,000		RPL ARMS
		164	12	1994	11,000		RPL ARMS
		164	12	1994	9,000		RPL ARMS
		164	11	1994	4,000		RPL ARMS
				TOTAL	131,000 *		
81120	LOWER STRUCTURE GROUND RESISTANCE	164	11	1994	110,000	15,000	REG SUPPLY LINES
			5	1995	198,000	27,000	
				TOTAL	308,000 *	42,000 *	
82001	230KV, 138KV, AND 69KV REVENUE EXTENSIONS	167	11	1994	364,000	45,000	REG SUPPLY REV EXT
			5	1995	873,000	108,000	
				TOTAL	1,237,000 *	153,000 *	
82002	12KV REVENUE EXTENSIONS ON SPECIFIC ERS - OVERHEAD	220	11	1994	1,392,000	174,000	AREA SUPPL REV EXT
			5	1995	4,176,000	522,000	
		300	11	1994	1,375,000	165,000	AREA REV EXT UG
			5	1995	4,125,000	495,000	
				TOTAL	11,068,000 *	1,356,000 *	
82003	REVENUE EXTENSIONS ON WORK ORDERS - OVERHEAD	220	11	1994	8,880,000	1,110,000	REVENUE EXT
			5	1995	26,640,000	3,330,000	
		300	11	1994	2,250,000	270,000	REVENUE EXT UG
			5	1995	6,750,000	810,000	
				TOTAL	44,520,000 *	5,520,000 *	
83001	STREET LIGHTING -	360	11	1994	587,000	75,000	STREET LIGHTING
			5	1995	2,115,000	270,000	
				TOTAL	2,702,000 *	345,000 *	
83002	STREET LIGHTING -	370	11	1994	117,000	15,000	ST LTG CONVERSION
			5	1995	352,000	45,000	
				TOTAL	469,000 *	60,000 *	

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
83003	DISTRIBUTION TRANSFORMERS SINGLE PHASE - OVERHEAD	381	11	1994	3,114,000	398,000	TRANSFORMERS 1P
			5	1995	9,342,000	1,193,000	
		383	11	1994	150,000	18,000	TRANSFORMERS 3P
			5	1995	450,000	54,000	
		384	11	1994	38,000	50,000	NET TRANS AND PROT
			5	1995	113,000	14,000	
			TOTAL		13,207,000 *	1,727,000 *	
83004	METERS	380	11	1994	966,000	126,000	METERS
			5	1995	3,105,000	405,000	
			TOTAL		4,071,000 *	531,000 *	
85099	SYSTEM FACILITIES CENTER	601	12	1994	16,990,000		SFC III
86001	TELECOMMUNICATIONS	604	9	1995	99,000		COMMUNICATION EQ
86003	WESTGATE SUB-INSTALL SCADA	181	4	1995	80,000		INSTALL SCADA
		181	9	1995	107,000		INSTALL SCADA
		181	6	1995	241,000		INSTALL SCADA
		181	9	1995	248,000		INSTALL SCADA
		181	5	1995	81,000		INSTALL SCADA
		181	3	1995	154,000		INSTALL SCADA
		181	8	1995	161,000		INSTALL SCADA
		181	6	1995	161,000		INSTALL SCADA
		181	12	1994	129,000		INSTALL SCADA
			TOTAL		1,362,000 *		
86005	PUR CASE - INFORMATION SYSTEM 94	606	12	1994	480,000		PURCH CASE
86006	MC TANK FARM-HOT OIL SYSTEM	295	12	1994	144,000		LH IMP
		295	12	1994	1,012,000		LH IMP
			TOTAL		1,156,000 *		
86007	WLMSPT CTG-RPL SPRVSY REMT	102	11	1994	151,000		WLMSPT CT RPL CNTLS
		110	9	1995	175,000		MC SWYD RPL SUPV
		142	3	1995	128,000		RPL SUPV
		142	10	1994	9,000-		RPL SUPV
		181	8	1995	206,000		CENT ALLEN SUPV
			TOTAL		651,000 *		
86008	LEH SCADA-RPL RTU INTRFAC SUBSYS	608	12	1994	3,072,000		RPL SCADA RTU
		608	1	1995	165,000		RPL SCADA RTU
		608	1	1995	167,000		RPL SCADA RTU
		608	2	1995	165,000		RPL SCADA RTU
		608	2	1995	165,000		RPL SCADA RTU
			TOTAL		3,734,000 *		

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL FOCN-2C

BI #	BI DESCRIPTION	ER CODE	INST --DATE- MO	YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
87001	REPL UPS SYST	601	11	1994	22,000		O&S-ADD AND RPL
		601	12	1994	507,000		O&S-ADD AND RPL
		601	11	1994	590,000		O&S-ADD AND RPL
		601	10	1994	208,000		O&S-ADD AND RPL
		601	10	1994	874,000		O&S-ADD AND RPL
		601	11	1994	40,000		O&S-ADD AND RPL
		601	11	1994	120,000		O&S-ADD AND RPL
		601	11	1994	40,000		O&S-ADD AND RPL
		601	11	1994	40,000		O&S-ADD AND RPL
		601	11	1994	190,000		O&S-ADD AND RPL
		601	11	1994	134,000		O&S-ADD AND RPL
		601	10	1994	113,000		O&S-ADD AND RPL
		601	11	1994	250,000		O&S-ADD AND RPL
		605	10	1994	80,000		MPPK-ADD SHOWER
		611	12	1994	12,000		O&S-ADD AND RPL
		611	11	1994	23,000		O&S-ADD AND RPL
		611	11	1994	15,000		O&S-ADD AND RPL
				TOTAL	3,258,000 *		
87002	OFFICE FURNITURE AND EQUIPMENT	602	11	1994	358,000	25,000	FURN AND EQ
			5	1995	345,000	24,000	
				TOTAL	703,000 *	49,000 *	
87003	TOOLS AND EQUIPMENT	603	11	1994	198,000	24,000	TOOLS AND EQ
			5	1995	413,000	50,000	
				TOTAL	611,000 *	74,000 *	
87004	FIRE EXTINGUISHERS	603	11	1994	8,000		GENERAL PROJECTS
			5	1995	20,000		
				TOTAL	28,000 *		
87007	FRKVILLE SC-REM/RPL UG TANK	601	10	1994	187,000		UG TANKS
				GRAND TOTAL	474,840,000	36,630,000	

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 2

ADDITION AND RETIREMENT SUMMARY BY ACCOUNT BY FUNCTION

	ACCT	YEAR 1994	YEAR 1995	TOTALS
	3032	480,000		480,000
	3110	8,873,980	1,311,910	10,185,890
	3120	78,574,620	72,904,790	151,479,410
	3140	16,302,000	23,683,640	39,985,640
	3150	564,090	2,649,390	3,213,480
	3160	151,230	142,030	293,260
FUNCTION - STEAM PRODUCTION		104,945,920	100,691,760	205,637,680
	3210	1,252,840	1,089,540	2,342,380
	3220	2,420,210	29,197,480	31,617,690
	3230	413,280	9,375,960	9,789,240
	3240	747,350	1,645,020	2,392,370
	3250	1,390,320	1,530,000	2,920,320
FUNCTION - NUCLEAR PROD		6,224,000	42,838,000	49,062,000
	3312			
	3330	4,288,080	18,240	4,306,320
	3340	4,069,000	5,284,000	9,353,000
	3352	86,000		86,000
FUNCTION - HYDRO PRODUCTION		8,443,080	5,302,240	13,745,320
	3420			
	3430	163,000	174,000	337,000
	3440	647,000		647,000
	3450	151,000		151,000
FUNCTION - OTHER PRODUCTION		961,000	174,000	1,135,000
	3520	7,800	748,340	756,140
	3530	375,570	11,448,320	11,823,890
	3540		1,266,860	1,266,860
	3560		1,628,140	1,628,140
FUNCTION - TRANS PLANT		383,370	15,091,660	15,475,030
	3602		869,520	869,520
	3604	9,059,630	4,450,290	13,509,920
	3610	499,560	520,670	1,020,230
	3620	5,357,110	9,570,790	14,927,900
	3642	3,865,950	6,330,260	10,196,210
	3644	6,717,520	14,275,310	20,992,830
	3646	85,330	154,000	239,330
	3648	147,880	108,700	256,580
	3650	12,525,390	21,567,230	34,092,620
	3660	3,719,420	4,600,000	8,319,420
	3670	6,759,470	15,796,810	22,556,280
	3682	3,116,830	9,342,000	12,458,830
	3684	501,850	1,445,070	1,946,920
	3690	4,383,010	11,997,440	16,380,450
	3700	966,000	3,105,000	4,071,000
	3732	683,540	2,265,380	2,948,920
FUNCTION - DIST PLANT		58,388,490	106,398,470	164,786,960
	3902	18,992,580		18,992,580
	3904	504,700		504,700
	3912	334,900	326,730	661,630

	ACCT	YEAR 1994	YEAR 1995	TOTALS
	3916	25,060	24,150	49,210
	3918	3,072,000	662,000	3,734,000
	3948	193,180	12,990	206,170
	3970	750,720	99,000	849,720
FUNCTION - GENERAL PLANT		23,873,140	1,124,870	24,998,010
ELECTRIC PLANT TOTALS		203,219,000	271,621,000	474,840,000

	ACCT	YEAR 1994	YEAR 1995	TOTALS
	3032			
	3110	44,180		44,180
	3120	4,158,300	4,557,000	8,715,300
	3140	5,374,000	2,610,000	7,984,000
	3150	142,740	79,000	221,740
	3160	60		60
FUNCTION - STEAM PRODUCTION		9,719,280	7,246,000	16,965,280
	3210	327,840		327,840
	3220	393,630	1,270,220	1,663,850
	3230	160,200	2,389,200	2,549,400
	3240	384,330	21,580	405,910
	3250	217,000		217,000
FUNCTION - NUCLEAR PROD		1,483,000	3,681,000	5,164,000
	3312			
	3330	440,720		440,720
	3340	330,000	181,000	511,000
	3352			
FUNCTION - HYDRO PRODUCTION		770,720	181,000	951,720
	3420			
	3430	53,000		53,000
	3440	43,000		43,000
	3450			
FUNCTION - OTHER PRODUCTION		96,000		96,000
	3520			
	3530	360	11,080	11,440
	3540			
	3560			
FUNCTION - TRANS PLANT		360	11,080	11,440
	3602			
	3604	87,960	227,490	315,450
	3610	5,170	7,110	12,280
	3620	142,190	41,970	184,160
	3642	40,770	134,430	175,200
	3644	564,320	1,526,380	2,090,700
	3646	1,140	880	2,020
	3648	8,180	1,990	10,170
	3650	911,210	1,992,960	2,904,170
	3660	225,080	423,220	648,300
	3670	616,640	1,698,800	2,315,440
	3682	398,190	1,193,000	1,591,190
	3684	108,800	180,420	289,220
	3690	490,820	1,456,670	1,947,490
	3700	126,000	405,000	531,000
	3732	83,170	289,260	372,430
FUNCTION - DIST PLANT		3,809,640	9,579,580	13,389,220
	3902			
	3904			
	3912	23,530	23,160	46,690

	ACCT	YEAR 1994	YEAR 1995	TOTALS
	3916	1,750	1,680	3,430
	3918			
	3948	720	1,500	2,220
	3970			
FUNCTION - GENERAL PLANT		26,000	26,340	52,340
ELECTRIC PLANT TOTALS		15,905,000	20,725,000	36,630,000

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit JMK 1
Cost Allocation Study
Test Year Ended September 30, 1994

Witness: Joseph M. Kleha
Docket No. R-00943271

5/26/95 MBg rdc

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PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

COST ALLOCATION STUDY

INDEX

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

Section B - Development of Specific Allocators

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

COST ALLOCATION STUDY

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

PREFACE

Cost allocation studies are submitted in support of the direct testimony of J. M. Kleha and in response to the Commission's filing Regulation IV-E-1 regarding a fully distributed Cost-of-Service study. Exhibit JMK 1 presents results for the historic test year ended September 30, 1994. A companion study, Exhibit JMK 2, presents results for the future test year ended September 30, 1995. The Commission's order at Docket No. R-80031114 provided that PP&L's future retail rate filings should be on a Pennsylvania jurisdictional basis only. The study contained herein provides the allocation of system costs between the Federal and Pennsylvania jurisdictions and the allocation of the Pennsylvania jurisdictional costs to the retail customer rate schedule classes.

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

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

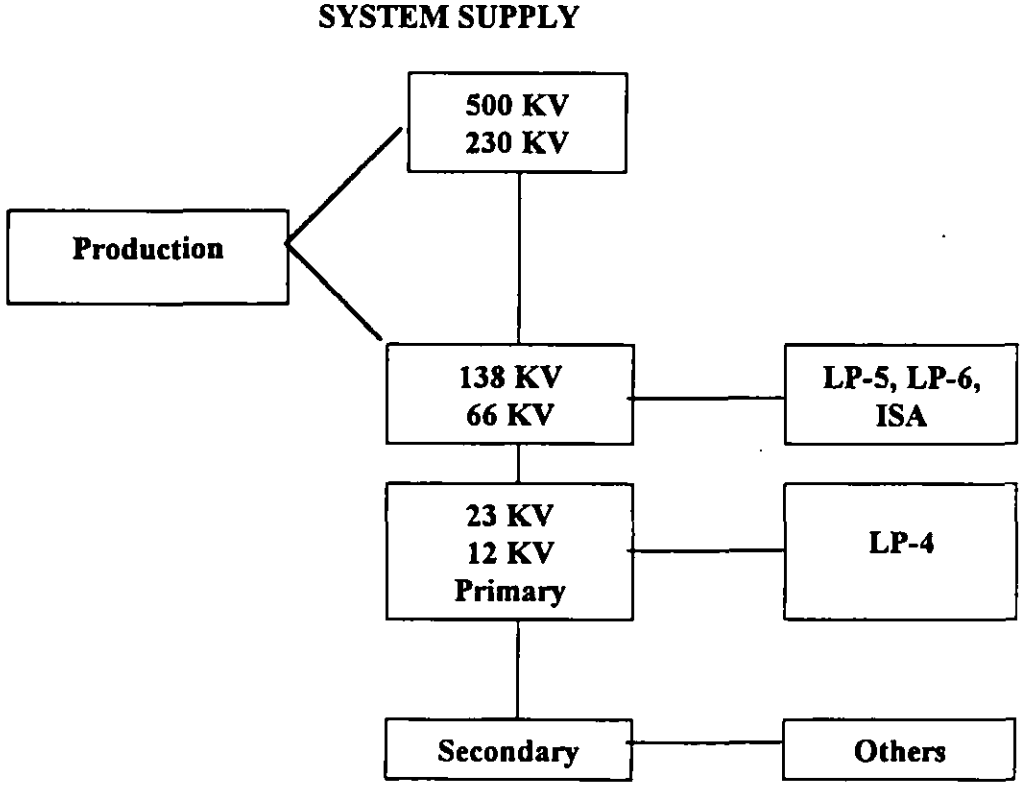
1. Operation and maintenance expenses.
2. Depreciation and amortization expenses associated with the investment of utility facilities.
3. Taxes, including income taxes.
4. Return on net investment in utility facilities, fuel stocks, materials and supplies, and other working capital requirements, collectively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

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

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

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

The following block diagram illustrates this functional breakdown:



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

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

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

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

(1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide capacity (production, transmission, and distribution) sufficient to be able to reliably meet the combined demands of all PP&L's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.

(2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the numbers of customers in each class.

(3) Energy use. Fuel expense is directly related to the amount of energy used by customers and is allocated on the basis of such use by customer classes. Other costs considered energy-related are allocated in the same manner.

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

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

The Company's cost allocation study contained herein begins with the functional categories of rate base, operating revenues, and operating expenses shown in Exhibit Future 1 or as developed in Section A of this exhibit. Three steps are required in the allocation process. First, assignment of costs applicable to PP&L's FERC jurisdictional bulk power capacity and energy agreements with Atlantic City Electric Company, Jersey Central Power & Light Company, and Baltimore Gas & Electric Company is made. Second, the remaining total electric system costs are allocated between other FERC jurisdictional wholesale service customers and Pennsylvania jurisdictional customers. The Pennsylvania jurisdictional values then are allocated among the retail customer classes and related to the present and proposed revenues to determine the class rates of return on rate base. Section III of this exhibit presents the process in detail for present rate levels.

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

SUMMARY OF COST ALLOCATION STUDY RESULTS

PRESENT & PROPOSED RATES

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

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

PP&L views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as near the overall rate of return as appropriate. The summaries show that the proposed rate increases generally improve the relative positions of class rates of return.

Further details are shown in Section III (Present Rates) and Section IV (Proposed Rates).

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			2,329,734	950,994	21,502	160,002	529,880	289,534
4	ENERGY/FUEL COST REVENUE	ECR			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	TOTAL SALE OF ELECTRICITY			RRT	2,259,659	924,107	20,754	155,930	514,405	280,049
8	ANNUALIZATION	ANN			24,486	6,061	489	1,255	7,473	4,525
9	LATE PAY CHARGES			R11	6,783	3,364	26	1,260	1,465	361
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	2,290,928	933,532	21,269	158,445	523,343	284,935
11	OTHER OPERATING REVENUES			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
12	TOTAL OPERATING REVENUES			ROT	2,423,752	986,389	23,338	165,019	551,479	302,343
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES			EOPP1	292,830	106,974	3,876	13,546	63,866	42,062
18	OTHER PRODUCTION			EOPO1	330,098	126,887	5,517	15,315	72,569	45,057
19	TOTAL PRODUCTION			EE10T	1,035,420	384,092	14,767	47,938	226,358	146,541
20	TRANSMISSION			EE20	9,986	3,971	192	464	2,208	1,313
21	DISTRIBUTION			EE30	88,735	50,013	2,038	7,100	14,458	5,236
22	OTHER OPER & MAINT EXP			EOMT1	270,292	152,564	4,364	16,993	40,839	22,702
23	TOTAL OPER & MAINT EXPENSES			EE00T	1,404,433	590,640	21,361	72,495	283,863	175,792
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	209,147	83,172	4,003	9,725	46,230	27,510
26	TRANSMISSION			ED20	7,506	2,996	144	350	1,666	991
27	DISTRIBUTION			ED30	65,934	39,182	1,454	5,127	9,778	3,097
28	OTHER DEPREC EXP			ED88	10,597	5,365	198	636	1,886	1,024
29	TOTAL DEPRECIATION EXPENSE			EDOST	293,184	130,715	5,799	15,838	59,560	32,622
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	293,184	130,715	5,799	15,838	59,560	32,622
33	MISC ALLOWABLE EXPENSES			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TAXES									
35	-OTHER CAPITAL STOCK			ET1	29,965	13,619	603	1,650	6,086	3,268
36	-OTHER N/O CAP STOCK			ET001	57,597	26,939	1,111	3,256	11,250	6,119
37	DEFERRED INCOME TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
38	NET INV TAX CR			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
39	GROSS RECEIPTS TAX			TXG	100,801	41,076	935	6,972	23,027	12,537
40	PA & FED INCOME TAXES			TSF1	199,987	57,863	-3,520	25,020	67,925	30,391
41	TOTAL TAXES			TEX1	368,714	133,758	-1,195	36,281	103,306	48,910
42	TOTAL OPERATING EXP			TEXP1	1,995,520	826,970	24,612	121,321	431,079	248,004
43	RETURN (LN 12 - 42)			PRERTN	428,232	159,419	-1,274	43,698	120,400	54,339
44	TOTAL RATE BASE			RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
45	RATE OF RETURN (LN 43 / RBX)			PRRTR	8.69	7.07	-1.28	15.96	12.10	10.22
46	CLASS RATE IN % OF TOTAL			PRCLRT	100.0	81.3	-14.8	183.7	139.3	117.6

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY			RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN			4,900	0	0	-323	106	0
9	LATE PAY CHARGES			R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES			ROOT	19,802	589	1,464	2,788	1,093	44
12	TOTAL OPERATING REVENUES			ROT	291,642	9,559	18,364	52,179	22,226	1,214
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES			EOPP1	50,468	1,436	3,628	5,881	988	105
18	OTHER PRODUCTION			EOPO1	50,952	1,588	3,906	7,353	825	129
19	TOTAL PRODUCTION			EE10T	172,943	5,048	12,659	21,465	3,228	381
20	TRANSMISSION			EE20	1,416	48	115	237	18	4
21	DISTRIBUTION			EE30	2,210	83	192	2,046	5,353	6
22	OTHER OPER & MAINT EXP			EOMT1	23,702	766	1,858	4,563	1,878	63
23	TOTAL OPER & MAINT EXPENSES			EE00T	200,271	5,945	14,824	28,311	10,477	454
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	29,663	993	2,395	4,975	394	87
26	TRANSMISSION			ED20	1,068	28	67	179	14	3
27	DISTRIBUTION			ED30	1,301	46	109	1,344	4,492	4
28	OTHER DEPREC EXP			ED88	1,027	34	83	214	127	3
29	TOTAL DEPRECIATION EXPENSE			EDOST	33,059	1,101	2,654	6,712	5,027	97
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	33,059	1,101	2,654	6,712	5,027	97
33	MISC ALLOWABLE EXPENSES			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TAXES									
35	-OTHER CAPITAL STOCK			ET1	3,198	106	255	690	481	9
36	-OTHER M/O CAP STOCK			ET001	6,102	201	483	1,262	858	16
37	DEFERRED INCOME TAXES			TXT	-3,114	-102	-251	-273	658	-9
38	NET INV TAX CR			TX91	-976	-32	-78	-215	-173	-3
39	GROSS RECEIPTS TAX			TXG	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES			TSF1	17,035	816	-152	4,968	-613	254
41	TOTAL TAXES			TEX1	34,205	1,385	1,002	8,604	2,140	318
42	TOTAL OPERATING EXP			TEXP1	257,477	8,095	17,669	41,944	17,509	840
43	RETURN (LN 12 - 42)			PRERTN	34,165	1,464	695	10,235	4,717	374
44	TOTAL RATE BASE			RBX	517,449	17,049	41,130	112,973	83,382	1,501
45	RATE OF RETURN (LN 43 / RBX)			PRRTR	6.60	8.59	1.69	9.06	5.66	24.91
46	CLASS RATE IN % OF TOTAL			PRCLRT	76.0	98.9	19.5	104.3	65.1	286.8

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES AT PROPOSED RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA.					
1	OPERATING REVENUES AT PROPOSED RATE LEVELS				JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2	SALE OF ELECTRICITY									
3	RATE REVENUE PROPOSED	RRP			2,528,835	1,067,229	24,239	163,028	550,474	308,057
4	ENERGY REVENUE PROPOSED	ECRP			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-42,426	-17,716	-402	-2,706	-9,184	-5,315
7	TOTAL SALE OF ELECTRICITY			RRTP	2,455,437	1,038,413	23,446	158,906	534,657	298,249
8	ANNUALIZATION	ANNP			25,759	6,376	514	1,320	7,862	4,760
9	PROPOSED LATE PAY CHARGES	S11P	CM4	R11P	7,370	3,656	28	1,369	1,592	392
10	TOT ADJ'D SALE OF ELECTRIC			RRTTP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
11	OTHER OPERATING REVENUES									
12	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13	MISC SERVICE REVS (451)	S20	CM9	R20	155	118	2	15	3	0
14	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15	DEMAND COMPONENT			R22D	0	0	0	0	0	0
16	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	12,428	7,303	278	936	1,977	681
18	DEMAND COMPONENT			R23D	7,095	3,446	214	419	1,811	664
19	CUSTOMER COMPONENT			R23C	5,333	3,857	64	517	166	17
20	GENERAL (456)	S24	K939	R24	3,933	1,959	68	236	698	392
21	DEMAND COMPONENT			R24D	2,127	885	45	105	485	263
22	ENERGY COMPONENT			R24E	887	323	12	41	194	127
23	CUSTOMER COMPONENT			R24C	919	752	10	90	20	1
24	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	29,990	11,926	574	1,394	6,630	3,944
25	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26	HYDRO PROJECTS (456)	S27	D10	R27	3,428	1,363	66	159	758	451
27	GPU (NUG OUTPUT) (447)	S32	EG10	R32	4,407	1,605	58	204	961	634
28	2-PARTY (447)	S34	EG10	R34	3,601	1,312	47	167	785	518
29	RESERVATION SALES(447)	S36	EG10	R36	3,631	1,322	47	168	791	524
30	PJM (447)	S38	EG10	R38	71,251	25,949	929	3,295	15,533	10,264
31	TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
32	TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
33	DERIVATION-									
34	BASE FOR GROSS RECEIPTS TAX									
35	TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
36	MINUS: EXEMPT GRT REVENUE									
37	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38	TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
39	BASE FOR GR RECEIPTS TAX			RRBGP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
40	GROSS RECEIPTS TAX									
41	GROSS RECEIPTS TAX			TXGRP	109,497	46,131	1,056	7,110	23,941	13,350

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES AT PROPOSED RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT					
1	OPERATING REVENUES AT PROPOSED RATE LEVELS				LP-5	LPEP	ISA	GH	SL/AL	STANDBY
2	SALE OF ELECTRICITY									
3	RATE REVENUE PROPOSED	RRP			306,150	9,370	17,174	57,730	24,200	1,184
4	ENERGY REVENUE PROPOSED	ECRP			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-5,271	-156	-296	-958	-402	-20
7	TOTAL SALE OF ELECTRICITY			RRTP	295,253	9,051	16,465	56,152	23,693	1,152
8	ANNUALIZATION	ANNP			5,155	0	0	-340	112	0
9	PROPOSED LATE PAY CHARGES	S11P	CMA	R11P	139	0	0	140	54	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTTP	300,547	9,051	16,465	55,952	23,859	1,152
11	OTHER OPERATING REVENUES									
12	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13	MISC SERVICE REVS (451)	S20	CM9	R20	0	0	0	0	17	0
14	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15	DEMAND COMPONENT			R22D	0	0	0	0	0	0
16	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	278	9	23	261	681	1
18	DEMAND COMPONENT			R23D	266	8	21	223	22	1
19	CUSTOMER COMPONENT			R23C	12	1	2	38	659	0
20	GENERAL (456)	S24	K939	R24	410	13	31	77	48	1
21	DEMAND COMPONENT			R24D	255	9	20	55	4	1
22	ENERGY COMPONENT			R24E	154	4	11	18	3	0
23	CUSTOMER COMPONENT			R24C	1	0	0	5	40	0
24	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	4,254	143	343	714	56	12
25	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26	HYDRO PROJECTS (456)	S27	D10	R27	486	17	39	82	6	1
27	GPU (NUG OUTPUT) (447)	S32	EG10	R32	765	21	54	88	15	2
28	2-PARTY (447)	S34	EG10	R34	625	18	44	72	12	1
29	RESERVATION SALES(447)	S36	EG10	R36	629	18	45	73	13	1
30	PJM (447)	S38	EG10	R38	12,355	350	885	1,421	245	25
31	TOTAL OTHER OPERATING REVS			ROOT	19,802	589	1,464	2,788	1,093	44
32	TOTAL OPERATING REVENUES			ROTP	320,349	9,640	17,929	58,740	24,952	1,196
33	DERIVATION-									
34	BASE FOR GROSS RECEIPTS TAX									
35	TOTAL OPERATING REVENUES			ROTP	320,349	9,640	17,929	58,740	24,952	1,196
36	MINUS: EXEMPT GRT REVENUE									
37	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38	TOTAL OTHER OPERATING REVS			ROOT	19,802	589	1,464	2,788	1,093	44
39	BASE FOR GR RECEIPTS TAX			RRBGP	300,547	9,051	16,465	55,952	23,859	1,152
40	GROSS RECEIPTS TAX									
41	GROSS RECEIPTS TAX			TXGRP	13,224	398	724	2,462	1,050	51

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

COST ALLOCATION STUDY - PRESENT RATES

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

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

SECTION III

PART I

ASSIGNMENT TO BULK POWER CAPACITY AND ENERGY AGREEMENTS

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 1

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	ELECTRIC PLANT IN SERVICE									
2	PRODUCTION PLANT									
3	NUCLEAR	Q07	A1B	P07	JMK 1	4,024,385	0	452,542	265,610	3,306,233
4	WHOLLY-OWNED COAL	Q08	A1C	P08	JMK 1	1,350,765	46,223	151,894	0	1,152,648
5	OTHER NON-NUCLEAR	Q09	A1CC	P09	JMK 1	663,372	0	74,596	0	588,776
6	TOTAL PRODUCTION PLANT			P10		6,038,522	46,223	679,032	265,610	5,047,657
7	TRANSMISSION PLANT									
8	500/230 KV	Q15	A1D	P15	JMK 1	335,298	5,147	37,704	5,147	287,300
9	138/69 KV	Q16	A1D	P16	JMK 1	96,231	1,477	10,821	1,477	82,456
10	TOTAL TRANSMISSION PLANT			P20		431,529	6,624	48,525	6,624	369,756
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	Q26	A1A	P26	JMK 1	6,182	0	0	0	6,182
14	138/69 KV	Q27	A1A	P27	JMK 1	72,747	0	0	0	72,747
15	PRIMARY	Q28	A1A	P28	JMK 1	244,829	0	0	0	244,829
16	SECONDARY	Q29	A1A	P29	JMK 1	5,135	0	0	0	5,135
17	TOTAL SUBSTATIONS			PSS		328,893	0	0	0	328,893
18	OVERHEAD LINES									
19	138/69 KV	Q31	A1A	P31	JMK 1	287,924	0	0	0	287,924
20	PRIMARY	Q32	A1A	P32	JMK 1	239,319	0	0	0	239,319
21	SECONDARY									
22	DEMAND COMPONENT	Q33D	A1A	P33D	JMK 1	264,469	0	0	0	264,469
23	CUSTOMER COMPONENT	Q33C	A1A	P33C	JMK 1	324,117	0	0	0	324,117
24	STREET LIGHTING	Q34	A1A	P34	JMK 1	30,178	0	0	0	30,178
25	TOTAL OVERHEAD LINES			POL		1,146,007	0	0	0	1,146,007
26	UNDERGROUND LINES									
27	138/69 KV	Q35	A1A	P35	JMK 1	9,376	0	0	0	9,376
28	PRIMARY	Q36	A1A	P36	JMK 1	32,306	0	0	0	32,306
29	SECONDARY									
30	DEMAND COMPONENT	Q37D	A1A	P37D	JMK 1	73,077	0	0	0	73,077
31	CUSTOMER COMPONENT	Q37C	A1A	P37C	JMK 1	121,951	0	0	0	121,951
32	TOTAL UNDERGROUND LINES			PUG		236,710	0	0	0	236,710
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	Q38D	A1A	P38D	JMK 1	123,015	0	0	0	123,015
35	CUSTOMER COMPONENT	Q38C	A1A	P38C	JMK 1	159,454	0	0	0	159,454
36	TOTAL LINE TRANSFORMERS			PLT		282,469	0	0	0	282,469
37	SERVICES									
38	DEMAND COMPONENT	Q39D	A1A	P39D	JMK 1	23,805	0	0	0	23,805
39	CUSTOMER COMPONENT	Q39C	A1A	P39C	JMK 1	256,919	0	0	0	256,919
40	TOTAL SERVICES			PSV		280,724	0	0	0	280,724
41	METERS	Q43	A1A	P43	JMK 1	79,607	0	0	0	79,607
42	AREA LIGHTING FIXTURES	Q44	A1A	P44	JMK 1	3,897	0	0	0	3,897
43	STREET LIGHTING	Q46	A1A	P46	JMK 1	46,309	0	0	0	46,309
44	TOTAL DISTRIBUTION PLANT			P30		2,404,616	0	0	0	2,404,616
45	DEMAND COMPONENT			P30D		1,382,184	0	0	0	1,382,184
46	CUSTOMER COMPONENT			P30C		1,022,432	0	0	0	1,022,432
47	TOTAL GENERAL PLANT	Q88	K433	P88	JMK 1	273,171	2,357	21,119	5,919	243,776
48	DEMAND COMPONENT			P88D		217,709	2,357	21,119	5,919	188,314
49	CUSTOMER COMPONENT			P88C		55,462	0	0	0	55,462
50	TOTAL INTANGIBLE PLANT	Q95	K433	P95	JMK 1	21,424	185	1,656	464	19,119
51	DEMAND COMPONENT			P95D		17,074	185	1,656	464	14,769
52	CUSTOMER COMPONENT			P95C		4,350	0	0	0	4,350
53	TOTAL ELECTRIC PLANT IN SVC			POST		9,169,262	55,389	750,332	278,617	8,084,924

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000
PART 1
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	DEPRECIATION RESERVE									
2	PRODUCTION PLANT									
3	NUCLEAR	H07	A1B	A07	JMK 1	677,906	0	76,231	44,741	556,934
4	WHOLLY-OWNED COAL	H08	A1C	A08	JMK 1	553,262	18,933	62,214	0	472,115
5	OTHER NON-NUCLEAR	H09	A1CC	A09	JMK 1	298,631	0	33,581	0	265,050
6	TOTAL PRODUCTION PLANT			A10		1,529,799	18,933	172,026	44,741	1,294,099
7	TRANSMISSION PLANT									
8	500/230 KV	H15	A1D	A15	JMK 1	103,301	1,586	11,616	1,586	88,513
9	138/69 KV	H16	A1D	A16	JMK 1	29,648	455	3,334	455	25,404
10	TOTAL TRANSMISSION PLANT			A20		132,949	2,041	14,950	2,041	113,917
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	H26	A1A	A26	JMK 1	2,002	0	0	0	2,002
14	138/69 KV	H27	A1A	A27	JMK 1	23,412	0	0	0	23,412
15	PRIMARY	H28	A1A	A28	JMK 1	77,953	0	0	0	77,953
16	SECONDARY	H29	A1A	A29	JMK 1	1,643	0	0	0	1,643
17	TOTAL SUBSTATIONS			AST		105,010	0	0	0	105,010
18	OVERHEAD LINES									
19	138/69 KV	H31	A1A	A31	JMK 1	94,300	0	0	0	94,300
20	PRIMARY	H32	A1A	A32	JMK 1	80,227	0	0	0	80,227
21	SECONDARY									
22	DEMAND COMPONENT	H33D	A1A	A33D	JMK 1	87,059	0	0	0	87,059
23	CUSTOMER COMPONENT	H33C	A1A	A33C	JMK 1	109,716	0	0	0	109,716
24	STREET LIGHTING	H34	A1A	A34	JMK 1	9,398	0	0	0	9,398
25	TOTAL OVERHEAD LINES			AOL		380,700	0	0	0	380,700
26	UNDERGROUND LINES									
27	138/69 KV	H35	A1A	A35	JMK 1	1,722	0	0	0	1,722
28	PRIMARY	H36	A1A	A36	JMK 1	6,022	0	0	0	6,022
29	SECONDARY									
30	DEMAND COMPONENT	H37D	A1A	A37D	JMK 1	13,577	0	0	0	13,577
31	CUSTOMER COMPONENT	H37C	A1A	A37C	JMK 1	22,657	0	0	0	22,657
32	TOTAL UNDERGROUND LINES			AUG		43,978	0	0	0	43,978
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	H38D	A1A	A38D	JMK 1	44,876	0	0	0	44,876
35	CUSTOMER COMPONENT	H38C	A1A	A38C	JMK 1	58,168	0	0	0	58,168
36	TOTAL LINE TRANSFORMERS			ALT		103,044	0	0	0	103,044
37	SERVICES									
38	DEMAND COMPONENT	H39D	A1A	A39D	JMK 1	11,129	0	0	0	11,129
39	CUSTOMER COMPONENT	H39C	A1A	A39C	JMK 1	120,110	0	0	0	120,110
40	TOTAL SERVICES			ASV		131,239	0	0	0	131,239
41	METERS	H43	A1A	A43	JMK 1	22,284	0	0	0	22,284
42	AREA LIGHTING FIXTURES	H44	A1A	A44	JMK 1	2,060	0	0	0	2,060
43	STREET LIGHTING	H46	A1A	A46	JMK 1	17,735	0	0	0	17,735
44	TOTAL DISTRIBUTION PLANT			A30		806,050	0	0	0	806,050
45	DEMAND COMPONENT			A30D		443,922	0	0	0	443,922
46	CUSTOMER COMPONENT			A30C		362,128	0	0	0	362,128
47	TOTAL GENERAL PLANT	H88	K433	A88	JMK 1	91,524	790	7,076	1,983	81,675
48	DEMAND COMPONENT			A88D		72,942	790	7,076	1,983	63,093
49	CUSTOMER COMPONENT			A88C		18,582	0	0	0	18,582
50	TOTAL INTANGIBLE PLANT	H95	K433	A95	JMK 1	5,845	50	452	127	5,216
51	DEMAND COMPONENT			A95D		4,658	50	452	127	4,029
52	CUSTOMER COMPONENT			A95C		1,187	0	0	0	1,187
53	TOTAL DEPRECIATION AND									
54	AMORTIZATION RESERVE			A00		2,566,167	21,814	194,504	48,892	2,300,957

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	TOTAL NET ELECTRIC PLANT			P01		6,603,095	33,575	555,828	229,725	5,783,967
2	DEMAND COMPONENT			P01D		5,902,748	33,575	555,828	229,725	5,083,620
3	CUSTOMER COMPONENT			P01C		700,347	0	0	0	700,347
4	NET PLANT NUCLEAR			P01N		3,346,479	0	376,311	220,869	2,749,299
5	TOTAL ELECTRIC PLANT IN SVC			P00		9,169,262	55,389	750,332	278,617	8,084,924
6	DEMAND COMPONENT			P00D		8,087,019	55,389	750,332	278,617	7,002,681
7	CUSTOMER COMPONENT			P00C		1,082,243	0	0	0	1,082,243
8	ELEC PLT NUCLEAR			P00N		4,024,385	0	452,542	265,610	3,306,233
9	ELEC PLT NON-NUCLEAR			P000		5,144,877	55,389	297,790	13,007	4,778,691
10	DEMAND COMPONENT			P000D		4,062,634	55,389	297,790	13,007	3,696,448
11	CUSTOMER COMPONENT			P000C		1,082,243	0	0	0	1,082,243
12	ELEC PLANT LESS P07,08			P0000		3,794,112	9,166	145,896	13,007	3,626,043
13	DEMAND COMPONENT			P0000D		2,711,869	9,166	145,896	13,007	2,543,800
14	CUSTOMER COMPONENT			P0000C		1,082,243	0	0	0	1,082,243
15	TOTAL PROD/TRANS/DIST PLANT			AT1		8,874,667	52,847	727,557	272,234	7,822,029
16	DEMAND COMPONENT			AT1D		7,852,235	52,847	727,557	272,234	6,799,597
17	CUSTOMER COMPONENT			AT1C		1,022,432	0	0	0	1,022,432
18	TOTAL TRANS/DIST PLANT			AT2		2,836,145	6,624	48,525	6,624	2,774,372
19	DEMAND COMPONENT			AT2D		1,813,713	6,624	48,525	6,624	1,751,940
20	CUSTOMER COMPONENT			AT2C		1,022,432	0	0	0	1,022,432
21	DEPREC RES NUCLEAR			A00N		677,906	0	76,231	44,741	556,934
22	DEPREC RES NON-NUCL			A000		1,888,261	21,814	118,273	4,151	1,744,023
23	DEMAND COMPONENT			A000D		1,506,364	21,814	118,273	4,151	1,362,126
24	CUSTOMER COMPONENT			A000C		381,897	0	0	0	381,897
25	GENERAL PLANT ALLOCATOR			K433		218,396	1,884	16,885	4,732	194,895
26	DEMAND COMPONENT			K433D		174,055	1,884	16,885	4,732	150,554
27	CUSTOMER COMPONENT			K433C		44,341	0	0	0	44,341
28	TOTAL M & S ALLOCATOR			K939		260,104	2,275	20,149	5,610	232,070
29	DEMAND COMPONENT			K939D		144,796	1,240	13,094	3,909	126,553
30	ENERGY COMPONENT			K939E		62,740	1,035	7,055	1,701	52,949
31	CUSTOMER COMPONENT			K939C		52,568	0	0	0	52,568
32	EXCLUDING ADMIN & GENERAL			K929		219,397	1,919	16,996	4,732	195,750
33	DEMAND COMPONENT			K929D		122,135	1,046	11,045	3,297	106,747
34	ENERGY COMPONENT			K929E		52,921	873	5,951	1,435	44,662
35	CUSTOMER COMPONENT			K929C		44,341	0	0	0	44,341

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 1

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	A1B	DF18	SCHED C-6	-17,640	0	-1,984	-1,164	-14,492
4	ACCEL AMORTIZATION PROPER	TC40A	A1C	DF40A	SCHED C-6	551	19	62	0	470
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	SCHED C-6	40,522	436	2,346	102	37,638
6	DEMAND COMPONENT			DF42AD		31,998	436	2,346	102	29,114
7	CUSTOMER COMPONENT			DF42AC		8,524	0	0	0	8,524
8	COST OF REMOVAL	TC42B	P000	DF42B	SCHED C-6	5,710	61	331	14	5,304
9	DEMAND COMPONENT			DF42BD		4,509	61	331	14	4,103
10	CUSTOMER COMPONENT			DF42BC		1,201	0	0	0	1,201
11	TEST FUEL MARTINS CREEK	TC44	A1CC	DF44	SCHED C-6	3,106	0	349	0	2,757
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	SCHED C-6	53,798	1,841	6,050	0	45,907
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	SCHED C-6	866,648	0	97,455	57,198	711,995
15	NUCLEAR FUEL	TC46C	A1B	DF46C	SCHED C-6	8,175	0	919	540	6,716
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	SCHED C-6	149,907	362	5,765	513	143,267
17	DEMAND COMPONENT			DF46DD		107,147	362	5,765	513	100,507
18	CUSTOMER COMPONENT			DF46DC		42,760	0	0	0	42,760
19	TOTAL ACRS AND MACRS			DF46T		1,078,528	2,203	110,189	58,251	907,885
20	TOTAL ACCUM DEFERRED INC TAX			DFT		1,110,777	2,719	111,293	57,203	939,562
21	DEMAND COMPONENT			DFTD		1,064,651	2,719	112,009	57,827	892,096
22	ENERGY COMPONENT			DFTE		-6,359	0	-716	-624	-5,019
23	CUSTOMER COMPONENT			DFTC		52,485	0	0	0	52,485
24	CUSTOMER ADVANCES	AC	A1A	CA00	SCHED C-1	40	0	0	0	40
25	CUSTOMER DEPOSITS	AD	A1A	DA00	SCHED C-1	1,106	0	0	0	1,106
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED		1,111,923	2,719	111,293	57,203	940,708
27	DEMAND COMPONENT			PLDEDD		1,064,651	2,719	112,009	57,827	892,096
28	ENERGY COMPONENT			PLDEDE		-6,359	0	-716	-624	-5,019
29	CUSTOMER COMPONENT			PLDEDC		53,631	0	0	0	53,631

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	ADDITIVE ADJUSTMENTS									
2	PLANT HELD FOR FUTURE USE									
3	PRODUCTION M-O-C	QF10	A1C	PF10		0	0	0	0	0
4	PRODUCTION OTHER	QF11	A1CC	PF11		0	0	0	0	0
5	TRANSMISSION PLANT	QF20	A1D	PF20		0	0	0	0	0
6	DISTRIBUTION PLANT									
7	66-138KV	QF31	A1A	PF31		0	0	0	0	0
8	PRIMARY	QF32	A1A	PF32		0	0	0	0	0
9	SECONDARY	QF33	P30	PF33		0	0	0	0	0
10	DEMAND COMPONENT			PF33D		0	0	0	0	0
11	CUSTOMER COMPONENT			PF33C		0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT			PF30		0	0	0	0	0
13	GENERAL PLANT	QF88	K433	PF88		0	0	0	0	0
14	DEMAND COMPONENT			PF88D		0	0	0	0	0
15	CUSTOMER COMPONENT			PF88C		0	0	0	0	0
16	TOTAL PLANT FUTURE USE			PF00		0	0	0	0	0
17	POLLUTION CONTROL PROJECTS									
18	NUCLEAR	IPCA	A1B	PCA0	SCHED C-1	0	0	0	0	0
19	WHOLLY-OWNED COAL	IPCB	A1C	PCB0	SCHED C-1	30,231	1,035	3,399	0	25,797
20	OTHER NON-NUCLEAR	IPCC	A1CC	PCC0	SCHED C-1	37,475	0	4,214	0	33,261
21	TOTAL POLLUTION CONTROL			PCT0		67,706	1,035	7,613	0	59,058
22	TOTAL ADDITIVE ADJUSTMENTS			PLADD		67,706	1,035	7,613	0	59,058
23	DEMAND COMPONENT			PLADDD		67,706	1,035	7,613	0	59,058
24	CUSTOMER COMPONENT			PLADDC		0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE			NOP		5,558,878	31,891	452,148	172,522	4,902,317
26	DEMAND COMPONENT			NOPD		4,905,803	31,891	451,432	171,898	4,250,582
27	ENERGY COMPONENT			NOPE		6,359	0	716	624	5,019
28	CUSTOMER COMPONENT			NOPC		646,716	0	0	0	646,716
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	WHOLLY-OWNED COAL	M10A	A1C	M10A	SCHED C-4	79,867	2,733	8,981	0	68,153
32	OTHER NON-NUCLEAR	M10B	A1CC	M10B	SCHED C-4	29,123	0	3,275	0	25,848
33	NUCLEAR FUEL	M10C	A1B	M10C	SCHED C-4	0	0	0	0	0
34	TOTAL FUEL			M10T		108,990	2,733	12,256	0	94,001
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	A1B	M11A	SCHED C-4	41,479	0	4,664	2,738	34,077
38	WHOLLY-OWNED COAL	M11B	A1C	M11B	SCHED C-4	45,275	1,549	5,091	0	38,635
39	OTHER NON-NUCLEAR	M11C	A1CC	M11C	SCHED C-4	14,993	0	1,686	0	13,307
40	TOTAL PRODUCTION			M11T		101,747	1,549	11,441	2,738	86,019
41	TRANS/DIST	M14	AT2	M14	SCHED D-4	23,309	54	399	55	22,801
42	DEMAND COMPONENT			M14D		14,906	54	399	55	14,398
43	CUSTOMER COMPONENT			M14C		8,403	0	0	0	8,403
44	TOTAL PLANT M & S			M20T		125,056	1,603	11,840	2,793	108,820
45	TOTAL FUEL AND M & S			MCD		234,046	4,336	24,096	2,793	202,821
46	DEMAND COMPONENT			MCDD		116,653	1,603	11,840	2,793	100,417
47	ENERGY COMPONENT			MCDE		108,990	2,733	12,256	0	94,001
48	CUSTOMER COMPONENT			MCDC		8,403	0	0	0	8,403
49	WORKING CASH									
50	WORKING CASH O & M	CASH	MCAP	MCA	SCHED C-4	20,671	236	1,576	293	18,566
51	DEMAND COMPONENT			MCAD		6,289	55	584	179	5,471
52	ENERGY COMPONENT			MCAE		12,802	181	992	114	11,515
53	CUSTOMER COMPONENT			MCAC		1,580	0	0	0	1,580

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 1

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	WORKING CAPITAL CONTINUED									
2	WORKING CASH CONTINUED									
3	PREPAYMENTS									
4	INSURANCE									
5	NUCLEAR PRODUCTION	MCPA	A1B	MCPIA	SCHED C-4	2,264	0	255	149	1,860
6	WHOLLY-OWNED COAL PROD	MCPB	A1C	MCPIB	SCHED C-4	477	16	54	0	407
7	OTHER NON-NUCLEAR PROD	MCPC	A1CC	MCPIC	SCHED C-4	285	0	32	0	253
8	OTHER PROPERTY	MCPD	AT2	MCPID	SCHED C-4	2,521	6	43	6	2,466
9	DEMAND COMPONENT			MCPIDD		1,612	6	43	6	1,557
10	CUSTOMER COMPONENT			MCPIDC		909	0	0	0	909
11	TOTAL PREPAID INSURANCE			MCPIT		5,547	22	384	155	4,986
12	RENTS	MCPR	AT2	MCPR		0	0	0	0	0
13	DEMAND COMPONENT			MCPRD		0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC		0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	SCHED C-4	172	0	19	12	141
16	POSTAGE	MCPO	K433	MCPO	SCHED C-4	156	1	12	4	139
17	DEMAND COMPONENT			MCPOD		124	1	12	4	107
18	CUSTOMER COMPONENT			MCPOC		32	0	0	0	32
19	PPUC ANNUAL ASSESS	MCPRE	A1A	MCPRE	SCHED C-4	189	0	0	0	189
20	DEMAND COMPONENT			MCPRED		103	0	0	0	103
21	ENERGY COMPONENT			MCPREE		43	0	0	0	43
22	CUSTOMER COMPONENT			MCPREC		43	0	0	0	43
23	MISCELLANEOUS	MCPM	K939	MCPM	SCHED C-4	6,760	59	524	146	6,031
24	DEMAND COMPONENT			MCPMD		3,763	32	341	101	3,289
25	ENERGY COMPONENT			MCPME		1,631	27	183	45	1,376
26	CUSTOMER COMPONENT			MCPMC		1,366	0	0	0	1,366
27	TOTAL PREPAYMENTS			MCPT		12,824	82	939	317	11,486
28	ACCRUED TAXES	MCT	MCAP	MCT	SCHED C-4	2,192	25	167	31	1,969
29	DEMAND COMPONENT			MCTD		667	6	62	19	580
30	ENERGY COMPONENT			MCTE		1,358	19	105	12	1,222
31	CUSTOMER COMPONENT			MCTC		168	0	0	0	168
32	SEMI ANNUAL INTEREST &									
33	PREFERRED DIVIDEND PAYMENTS									
34	SEMI ANNUAL INTEREST	AES	MCAP	EAS	SCHED C-4	-32,912	-375	-2,510	-467	-29,560
35	DEMAND COMPONENT			EASD		-10,013	-87	-930	-287	-8,709
36	ENERGY COMPONENT			EASE		-20,383	-288	-1,580	-180	-18,335
37	CUSTOMER COMPONENT			EASC		-2,516	0	0	0	-2,516
38	PREFERRED DIVIDEND PAYMENT	AFS	MCAP	FAS	SCHED C-4	-874	-10	-67	-12	-785
39	DEMAND COMPONENT			FASD		-266	-2	-25	-8	-231
40	ENERGY COMPONENT			FASE		-541	-8	-42	-4	-487
41	CUSTOMER COMPONENT			FASC		-67	0	0	0	-67
42	TOT INT & PREF DIV PAYMENTS			EAFAT		-33,786	-385	-2,577	-479	-30,345
43	TOTAL WORKING CASH			CWC		1,901	-42	105	162	1,676
44	DEMAND COMPONENT			CWCD		5,478	26	447	178	4,827
45	ENERGY COMPONENT			CWCE		-5,091	-68	-342	-16	-4,665
46	CUSTOMER COMPONENT			CWCC		1,514	0	0	0	1,514
47	TOTAL WORKING CAPITAL			WOO		235,947	4,294	24,201	2,955	204,497
48	DEMAND COMPONENT			WOOD		122,131	1,629	12,287	2,971	105,244
49	ENERGY COMPONENT			WOOE		103,899	2,665	11,914	-16	89,336
50	CUSTOMER COMPONENT			WOOC		9,917	0	0	0	9,917
51	TOTAL RATE BASE			RBX		5,794,825	36,185	476,349	175,477	5,106,814
52	DEMAND COMPONENT			RBXD		5,027,934	33,520	463,719	174,869	4,355,826
53	ENERGY COMPONENT			RBXE		110,258	2,665	12,630	608	94,355
54	CUSTOMER COMPONENT			RBXC		656,633	0	0	0	656,633

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000
PART 1

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	A1B	EE01A	JMK 1	67,052	0	7,540	4,425	55,087
5	WHOLLY-OWNED COAL	G01B	A1C	EE01B	JMK 1	322,121	11,023	36,222	0	274,876
6	OTHER NON-NUCLEAR	G01C	A1CC	EE01C	JMK 1	113,046	0	12,712	0	100,334
7	TOTAL FUEL			EE01T		502,219	11,023	56,474	4,425	430,297
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	A1A	EE04E	SCHED D-3	34,815	0	0	0	34,815
10	NON-UTILITY GENER	G05E	A1A	EE05E	SCHED D-3	222,089	0	0	0	222,089
11	SAFE HARBOR	G06D	A1A	EE06D	SCHED D-3	10,179	0	0	0	10,179
12	PJM INTERCHANGE	G07E	A1A	EE07E	SCHED D-3	38,324	0	0	0	38,324
13	BORDERLINE-DEMAND	G08D	A1A	EE08D	SCHED D-3	6	0	0	0	6
14	BORDERLINE-ENERGY	G08E	A1A	EE08E	SCHED D-3	108	0	0	0	108
15	TOTAL POWER PURCHASES			EE09		305,521	0	0	0	305,521
16	DEMAND COMPONENT			EE09D		10,185	0	0	0	10,185
17	ENERGY COMPONENT			EE09E		295,336	0	0	0	295,336
18	INSTALLED CAPACITY PAYMENTS	G12	A1A	EE12	JMK 1	0	0	0	0	0
19	NUCLEAR DECOMMISSIONING	G13	A1B	EE13	JMK 1	7,094	0	798	468	5,828
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	A1C	EE02A	JMK 1	16,578	567	1,864	0	14,147
22	OTHER NON-NUCLEAR	G02B	A1CC	EE02B	JMK 1	6,417	0	722	0	5,695
23	TOTAL FUEL HANDLING			EE02		22,995	567	2,586	0	19,842
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	A1B	EE03	JMK 1	5,279	0	594	348	4,337
26	OTHER PRODUCTION									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	A1B	EE17AD	JMK 1	142,387	0	16,011	9,398	116,978
29	ENERGY COMPONENT	G17AE	A1B	EE17AE	JMK 1	47,359	0	5,326	3,125	38,908
30	TOTAL NUCLEAR			EE17A		189,746	0	21,337	12,523	155,886
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	A1C	EE17BD	JMK 1	46,470	1,590	5,226	0	39,654
33	ENERGY COMPONENT	G17BE	A1C	EE17BE	JMK 1	67,350	2,305	7,573	0	57,472
34	TOTAL WHOLLY-OWNED COAL			EE17B		113,820	3,895	12,799	0	97,126
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	A1CC	EE17CD	JMK 1	52,172	0	5,867	0	46,305
37	ENERGY COMPONENT	G17CE	A1CC	EE17CE	JMK 1	18,093	0	2,035	0	16,058
38	TOTAL OTHER NON-NUCLEAR			EE17C		70,265	0	7,902	0	62,363
39	TOTAL OTHER PRODUCTION			EE17T		373,831	3,895	42,038	12,523	315,375
40	DEMAND COMPONENT			EE17TD		241,029	1,590	27,104	9,398	202,937
41	ENERGY COMPONENT			EE17TE		132,802	2,305	14,934	3,125	112,438
42	TOTAL PRODUCTION			EE10		1,216,939	15,485	102,490	17,764	1,081,200
43	DEMAND COMPONENT			EE10D		258,308	1,590	27,902	9,866	218,950
44	ENERGY COMPONENT			EE10E		958,631	13,895	74,588	7,898	862,250
45	TRANSMISSION	G20	P20	EE20	JMK 1	12,218	188	1,373	188	10,469

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000
PART 1
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	GENERATION STEP-UP	G26	A1A	EE26	JMK 1	227	0	0	0	227
5	138/69 KV	G27	A1A	EE27	JMK 1	2,672	0	0	0	2,672
6	PRIMARY	G28	A1A	EE28	JMK 1	8,992	0	0	0	8,992
7	SECONDARY	G29	A1A	EE29	JMK 1	189	0	0	0	189
8	TOTAL SUBSTATIONS			EESS		12,080	0	0	0	12,080
9	OVERHEAD LINES									
10	138/69 KV	G31	A1A	EE31	JMK 1	9,150	0	0	0	9,150
11	PRIMARY	G32	A1A	EE32	JMK 1	7,605	0	0	0	7,605
12	SECONDARY									
13	DEMAND COMPONENT	G33D	A1A	EE33D	JMK 1	8,405	0	0	0	8,405
14	CUSTOMER COMPONENT	G33C	A1A	EE33C	JMK 1	10,301	0	0	0	10,301
15	STREET LIGHTING	G34	A1A	EE34	JMK 1	959	0	0	0	959
16	TOTAL OVERHEAD LINES			EEOL		36,420	0	0	0	36,420
17	UNDERGROUND LINES									
18	138/69 KV	G35	A1A	EE35	JMK 1	138	0	0	0	138
19	PRIMARY	G36	A1A	EE36	JMK 1	474	0	0	0	474
20	SECONDARY									
21	DEMAND COMPONENT	G37D	A1A	EE37D	JMK 1	1,073	0	0	0	1,073
22	CUSTOMER COMPONENT	G37C	A1A	EE37C	JMK 1	1,790	0	0	0	1,790
23	TOTAL UNDERGROUND LINES			EEUG		3,475	0	0	0	3,475
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	A1A	EE38D	JMK 1	2,021	0	0	0	2,021
26	CUSTOMER COMPONENT	G38C	A1A	EE38C	JMK 1	2,619	0	0	0	2,619
27	TOTAL LINE TRANSFORMERS			EELT		4,640	0	0	0	4,640
28	SERVICES									
29	DEMAND COMPONENT	G39D	A1A	EE39D	JMK 1	406	0	0	0	406
30	CUSTOMER COMPONENT	G39C	A1A	EE39C	JMK 1	4,384	0	0	0	4,384
31	TOTAL SERVICES			EESV		4,790	0	0	0	4,790
32	MISC DIST EXPENSE & RENTS	G42	A1A	EE42	JMK 1	11,841	0	0	0	11,841
33	DEMAND COMPONENT			EE42D		6,806	0	0	0	6,806
34	CUSTOMER COMPONENT			EE42C		5,035	0	0	0	5,035
35	METERS	G43	A1A	EE43	JMK 1	10,037	0	0	0	10,037
36	STREET LIGHTING	G46	A1A	EE46	JMK 1	2,427	0	0	0	2,427
37	CUSTOMER INSTALLATIONS	G47	A1A	EE47	JMK 1	3,856	0	0	0	3,856
38	*TOTAL DISTRIBUTION*			EE30		89,566	0	0	0	89,566
39	DEMAND COMPONENT			EE30D		48,158	0	0	0	48,158
40	CUSTOMER COMPONENT			EE30C		41,408	0	0	0	41,408
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	A1A	EE50	JMK 1	8,927	0	0	0	8,927
43	UNCOLLECTIBLE	G51	A1A	EE51	JMK 1	17,367	0	0	0	17,367
44	OTHER	G55	A1A	EE55	JMK 1	24,456	0	0	0	24,456
45	TOTAL CUSTOMER ACCTS			EE56		50,750	0	0	0	50,750
46	CUST SERVICE & INFORMATION	G60	A1A	EE60	JMK 1	17,114	0	0	0	17,114
47	SALES	G65	A1A	EE65	JMK 1	4,669	0	0	0	4,669
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	A1A	EE70	JMK 1	2,645	0	0	0	2,645
50	DEMAND COMPONENT			EE70D		1,442	0	0	0	1,442
51	ENERGY COMPONENT			EE70E		603	0	0	0	603
52	CUSTOMER COMPONENT			EE70C		599	0	0	0	599

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000
PART 1
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	FERC REGULATORY	G71	A1A	EE71	JMK 1	548	0	0	0	548
3	DEMAND COMPONENT			EE71D		299	0	0	0	299
4	ENERGY COMPONENT			EE71E		125	0	0	0	125
5	CUSTOMER COMPONENT			EE71C		124	0	0	0	124
6	PROPERTY INSURANCE									
7	NUCLEAR PRODUCTION	G72A	A1B	EE72A	JMK 1	5,525	0	621	365	4,539
8	WHOLLY-OWNED COAL PROD	G72B	A1C	EE72B	JMK 1	419	14	47	0	358
9	OTHER NON-NUCLEAR PROD	G72C	A1CC	EE72C	JMK 1	250	0	28	0	222
10	OTHER PROPERTY	G72D	AT2	EE72D	JMK 1	2,214	5	38	5	2,166
11	*DEMAND COMPONENT*			EE72DD		1,416	5	38	5	1,368
12	CUSTOMER COMPONENT			EE72DC		798	0	0	0	798
13	TOTAL PROPERTY INSURANCE			EE72T		8,408	19	734	370	7,285
14	EMPLOYEE BENEFITS	G73	K939	EE73	JMK 1	70,351	615	5,450	1,517	62,769
15	DEMAND COMPONENT			EE73D		39,163	335	3,542	1,057	34,229
16	ENERGY COMPONENT			EE73E		16,969	280	1,908	460	14,321
17	CUSTOMER COMPONENT			EE73C		14,218	0	0	0	14,218
18	OTHER A & G	G75	K929	EE75	JMK 1	89,889	786	6,964	1,938	80,201
19	DEMAND COMPONENT			EE75D		50,040	428	4,526	1,350	43,736
20	ENERGY COMPONENT			EE75E		21,682	358	2,438	588	18,298
21	CUSTOMER COMPONENT			EE75C		18,167	0	0	0	18,167
22	TOT ADMIN & GENERAL EXPENSES			EE79		171,841	1,420	13,148	3,825	153,448
23	DEMAND COMPONENT			EE79D		98,554	783	8,801	2,777	86,193
24	ENERGY COMPONENT			EE79E		39,380	637	4,347	1,048	33,348
25	CUSTOMER COMPONENT			EE79C		33,907	0	0	0	33,907
26	TOTAL O & M BEFORE ADJUST			EE80		1,563,097	17,093	117,011	21,777	1,407,216
27	DEMAND COMPONENT			EE80D		421,908	2,561	38,076	12,831	368,440
28	ENERGY COMPONENT			EE80E		998,011	14,532	78,935	8,946	895,598
29	CUSTOMER COMPONENT			EE80C		143,178	0	0	0	143,178
30	ADJUSTMENTS TO O & M EXPENSES									
31	M/O COAL & OTHER SALES	G81A	A1C	EE81A	SCHED D-4	-11,968	-410	-1,345	0	-10,213
32	PJM & OTHER UTILITY PURCH	G81B	A1A	EE81B	SCHED D-4	12,136	0	0	0	12,136
33	TOTAL ENERGY COST ADJUST			EE81		168	-410	-1,345	0	1,923
34	WAGE EXPENSE	G82	K939	EE82	SCHED D-2	-3,312	-29	-257	-71	-2,955
35	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	SCHED D-2	-2,430	-21	-188	-53	-2,168
36	RATE CASE EXPENSE	G84	A1A	EE84	SCHED D-2	746	0	0	0	746
37	LAND MGT/RECREATIONAL FACIL	G85	A1C	EE85	SCHED D-2	-557	-19	-63	0	-475
38	INTEREST ON CUST DEPOSITS	G86	A1A	EE86	SCHED D-2	122	0	0	0	122
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	SCHED D-2	-14,011	-123	-1,085	-302	-12,501
40	DECOMMISSIONING SSES	G88	A1B	EE88	SCHED D-2	21,433	0	2,410	1,415	17,608
41	DECOMMISSIONING FOSSIL PLTS	G89	A1C	EE89	SCHED D-2	52,818	1,807	5,940	0	45,071
42	MANAGEMENT AUDIT COSTS	G90	A1A	EE90	SCHED D-2	-167	0	0	0	-167
43	AMORT OF WINDOW DEFERRAL	G91	A1A	EE91	SCHED D-2	1,199	0	0	0	1,199
44	SOCIAL PROGRAMS	G92	A1A	EE92	SCHED D-2	3,530	0	0	0	3,530
45	ENVIRONMENTAL REMEDIATION	G93	A1C	EE93	SCHED D-2	0	0	0	0	0
46	TOTAL ADJUSTMENTS			EE99		59,539	1,205	5,412	989	51,933
47	*DEMAND COMPONENT*			EE99D		66,477	1,694	7,292	1,119	56,372
48	ENERGY COMPONENT			EE99E		-3,829	-489	-1,880	-130	-1,330
49	CUSTOMER COMPONENT			EE99C		-3,108	0	0	0	-3,108
50	TOTAL OPER & MAINT EXPENSES			EE00		1,622,636	18,298	122,423	22,766	1,459,149
51	DEMAND COMPONENT			EE00D		488,384	4,254	45,369	13,950	424,811
52	ENERGY COMPONENT			EE00E		994,182	14,044	77,054	8,816	894,268
53	CUSTOMER COMPONENT			EE00C		140,070	0	0	0	140,070

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000
PART 1
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	DEPRECIATION EXPENSE									
2	PRODUCTION									
3	NUCLEAR	GD07	A1B	ED07	JMK 1	176,977	0	19,901	11,681	145,395
4	MHOLLY-OWNED COAL	GD08	A1C	ED08	JMK 1	63,344	2,168	7,123	0	54,053
5	OTHER NON-NUCLEAR	GD09	A1CC	ED09	JMK 1	22,326	0	2,511	0	19,815
6	TOTAL PRODUCTION			ED10		262,647	2,168	29,535	11,681	219,263
7	TRANSMISSION									
8	500/138 KV	GD15	A1D	ED15	JMK 1	7,137	110	802	110	6,115
9	138/69 KV	GD16	A1D	ED16	JMK 1	2,048	31	231	31	1,755
10	TOTAL TRANSMISSION			ED20		9,185	141	1,033	141	7,870
11	DISTRIBUTION									
12	SUBSTATIONS									
13	GENERATION STEP-UP	GD26	A1A	ED26	JMK 1	114	0	0	0	114
14	138/69 KV	GD27	A1A	ED27	JMK 1	1,302	0	0	0	1,302
15	PRIMARY	GD28	A1A	ED28	JMK 1	4,363	0	0	0	4,363
16	SECONDARY	GD29	A1A	ED29	JMK 1	93	0	0	0	93
17	TOTAL SUBSTATIONS			EDSS		5,872	0	0	0	5,872
18	OVERHEAD LINES									
19	138/69 KV	GD31	A1A	ED31	JMK 1	7,156	0	0	0	7,156
20	PRIMARY	GD32	A1A	ED32	JMK 1	6,377	0	0	0	6,377
21	SECONDARY									
22	DEMAND COMPONENT	GD33D	A1A	ED33D	JMK 1	6,790	0	0	0	6,790
23	CUSTOMER COMPONENT	GD33C	A1A	ED33C	JMK 1	8,806	0	0	0	8,806
24	STREET LIGHTING	GD34	A1A	ED34	JMK 1	688	0	0	0	688
25	TOTAL OVERHEAD LINES			EDOL		29,817	0	0	0	29,817
26	UNDERGROUND LINES									
27	138/69 KV	GD35	A1A	ED35	JMK 1	322	0	0	0	322
28	PRIMARY	GD36	A1A	ED36	JMK 1	1,158	0	0	0	1,158
29	SECONDARY									
30	DEMAND COMPONENT	GD37D	A1A	ED37D	JMK 1	2,594	0	0	0	2,594
31	CUSTOMER COMPONENT	GD37C	A1A	ED37C	JMK 1	4,331	0	0	0	4,331
32	TOTAL UNDERGROUND LINES			EDUG		8,405	0	0	0	8,405
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	GD38D	A1A	ED38D	JMK 1	3,271	0	0	0	3,271
35	CUSTOMER COMPONENT	GD38C	A1A	ED38C	JMK 1	4,239	0	0	0	4,239
36	TOTAL LINE TRANSFORMERS			EDLT		7,510	0	0	0	7,510
37	SERVICES									
38	DEMAND COMPONENT	GD39D	A1A	ED39D	JMK 1	785	0	0	0	785
39	CUSTOMER COMPONENT	GD39C	A1A	ED39C	JMK 1	8,470	0	0	0	8,470
40	TOTAL SERVICES			EDSV		9,255	0	0	0	9,255
41	METERS	GD43	A1A	ED43	JMK 1	3,301	0	0	0	3,301
42	AREA LIGHTING FIXTURES	GD44	A1A	ED44	JMK 1	181	0	0	0	181
43	STREET LIGHTING	GD46	A1A	ED46	JMK 1	2,110	0	0	0	2,110
44	TOTAL DISTRIBUTION			ED30		66,451	0	0	0	66,451
45	DEMAND COMPONENT			ED30D		34,325	0	0	0	34,325
46	CUSTOMER COMPONENT			ED30C		32,126	0	0	0	32,126
47	GENERAL	GD88	K433	ED88	JMK 1	12,264	106	948	266	10,944
48	DEMAND COMPONENT			ED88D		9,774	106	948	266	8,454
49	CUSTOMER COMPONENT			ED88C		2,490	0	0	0	2,490
50	TOTAL DEPRECIATION AND									
51	AMORTIZATION EXPENSE			ED00		350,547	2,415	31,516	12,088	304,528

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 1

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	TAXES									
2	TAXES OTHER THAN INCOME,									
3	EXCLUDING GROSS RECEIPTS									
4	CAPITAL STOCK	GT1	P01	ET1	SCHED D-18	35,469	180	2,986	1,234	31,069
5	DEMAND COMPONENT			ET1D		31,707	180	2,986	1,234	27,307
6	CUSTOMER COMPONENT			ET1C		3,762	0	0	0	3,762
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	SCHED D-18	46,090	234	3,880	1,604	40,372
8	DEMAND COMPONENT			ET3D		41,202	234	3,880	1,604	35,484
9	CUSTOMER COMPONENT			ET3C		4,888	0	0	0	4,888
10	REGULATORY ASSESSMENT	GT5	A1A	ET5	SCHED B-5	774	0	0	0	774
11	DEMAND COMPONENT			ET5D		422	0	0	0	422
12	ENERGY COMPONENT			ET5E		177	0	0	0	177
13	CUSTOMER COMPONENT			ET5C		175	0	0	0	175
14	LOCAL PROPERTY & OTHER	GT6	P01	ET6	SCHED B-5	729	4	61	25	639
15	DEMAND COMPONENT			ET6D		652	4	61	25	562
16	CUSTOMER COMPONENT			ET6C		77	0	0	0	77
17	SALES & USE	GT7	P01	ET7	SCHED B-5	-42	0	-4	-1	-37
18	DEMAND COMPONENT			ET7D		-38	0	-4	-1	-33
19	CUSTOMER COMPONENT			ET7C		-4	0	0	0	-4
20	FEDERAL ENVIRONMENTAL	GT8	P01	ET8	SCHED B-5	702	4	59	24	615
21	DEMAND COMPONENT			ET8D		628	4	59	24	541
22	CUSTOMER COMPONENT			ET8C		74	0	0	0	74
23	PAYROLL TAXES	GP01	K939	EP01	SCHED B-5	19,324	169	1,497	417	17,241
24	DEMAND COMPONENT			EP01D		10,757	92	973	290	9,402
25	ENERGY COMPONENT			EP01E		4,661	77	524	127	3,933
26	CUSTOMER COMPONENT			EP01C		3,905	0	0	0	3,905
27	TOTAL TAXES OTHER THAN INCOME,									
28	EXCLUDING GROSS RECEIPTS			ET01		103,046	591	8,479	3,303	90,673
29	DEMAND COMPONENT			ET01D		85,330	514	7,955	3,176	73,685
30	ENERGY COMPONENT			ET01E		4,838	77	524	127	4,110
31	CUSTOMER COMPONENT			ET01C		12,878	0	0	0	12,878
32	CAPITAL STOCK INCREASE	GT1P	A1A	ET1P	SCHED D-19	1,368	0	0	0	1,368

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 1

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	TAXES									
2	DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	ITD18	A1B	TX18	SCHED D-20	711	0	80	47	584
4	POLLUTION CONTROL FACILITIE	ITD40A	A1C	TX40A	SCHED D-20	-197	-7	-22	0	-168
5	CLASS LIFE SYSTEM	ITD42A	P000	TX42A	SCHED D-20	-104	-1	-6	0	-97
6	DEMAND COMPONENT			TX42AD		-82	-1	-6	0	-75
7	CUSTOMER COMPONENT			TX42AC		-22	0	0	0	-22
8	COST OF REMOVAL	ITD42B	P000	TX42B	SCHED D-20	-778	-8	-45	-2	-723
9	DEMAND COMPONENT			TX42BD		-614	-8	-45	-2	-559
10	CUSTOMER COMPONENT			TX42BC		-164	0	0	0	-164
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	SCHED D-20	3,501	120	393	0	2,988
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	SCHED D-20	-37,298	0	-4,194	-2,462	-30,642
14	NUCLEAR FUEL	ITD46C	A1B	TX46C	SCHED D-20	-3,630	0	-408	-240	-2,982
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	SCHED D-20	20,803	50	800	72	19,881
16	DEMAND COMPONENT			TX46DD		14,869	50	800	72	13,947
17	CUSTOMER COMPONENT			TX46DC		5,934	0	0	0	5,934
18	TOTAL ACRS AND MACRS			TX46T		-16,624	170	-3,409	-2,630	-10,755
19	MARTINS CREEK TEST FUEL	ITD50	A1CC	TX50		0	0	0	0	0
20	TOTAL DEFERRED INCOME TAXES			TXT		-17,086	151	-3,413	-2,585	-11,239
21	DEMAND COMPONENT			TXTD		-19,204	151	-3,005	-2,345	-14,005
22	CUSTOMER COMPONENT			TXTC		5,748	0	0	0	5,748

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	SCHED D-19	-11,037	-67	-903	-335	-9,732
4	DEMAND COMPONENT			TXA91D		-9,734	-67	-903	-335	-8,429
5	CUSTOMER COMPONENT			TXA91C		-1,303	0	0	0	-1,303
6	PROVISION	ITDB91	P00	TXB91		0	0	0	0	0
7	DEMAND COMPONENT			TXB91D		0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C		0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91		-11,037	-67	-903	-335	-9,732
10	DEMAND COMPONENT			TX91D		-9,734	-67	-903	-335	-8,429
11	CUSTOMER COMPONENT			TX91C		-1,303	0	0	0	-1,303
12	GROSS RECEIPTS TAX			TXG		102,395	0	0	0	102,395
13	DEMAND COMPONENT			TXGD		53,837	0	0	0	53,837
14	ENERGY COMPONENT			TXGE		36,952	0	0	0	36,952
15	CUSTOMER COMPONENT			TXGC		11,606	0	0	0	11,606
16	STATE AND FEDERAL INCOME TAXES FROM P									
17	PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX		65,748	579	5,736	2,901	56,532
19	DEMAND COMPONENT			TSTXD		62,447	516	5,644	2,956	53,331
20	ENERGY COMPONENT			TSTXE		-611	63	92	-55	-711
21	CUSTOMER COMPONENT			TSTXC		3,911	0	0	0	3,911
22	TOTAL FEDERAL INC TAX			TFTX		169,222	1,490	14,765	7,463	145,504
23	DEMAND COMPONENT			TFTXD		160,711	1,327	14,529	7,604	137,251
24	ENERGY COMPONENT			TFTXE		-1,569	163	236	-141	-1,827
25	CUSTOMER COMPONENT			TFTXC		10,080	0	0	0	10,080
26	TOTAL TAXES			TX99		412,288	2,744	24,664	10,747	374,133
27	DEMAND COMPONENT			TX99D		333,386	2,441	24,220	11,056	295,669
28	ENERGY COMPONENT			TX99E		35,981	303	444	-309	35,543
29	CUSTOMER COMPONENT			TX99C		42,921	0	0	0	42,921
30	MISCELLANEOUS ALLOWABLE EXPENSES									
31	POWER PLANT INVENTORY	ITD81A	A10	TX81A	JMK 1	-43,001	-2,000	-3,244	-1,000	-36,757
32	GE SETTLEMENT	ITD81B	A1M	TX81B	JMK 1	-24,128	-1,000	-1,861	-1,000	-20,267
33	SSES OUTAGE COSTS	ITD81C	A1B	TX81C	JMK 1	-20,356	0	-2,289	-1,344	-16,723
34	REGULATORY CREDITS/DEBITS			TX81		-87,485	-3,000	-7,394	-3,344	-73,747
35	EMISSION ALLOWANCE DISPOSAL	ITD82	A1A	TX82	SCHED D-19	-487	0	0	0	-487
36	TOTAL MISC ALLOWABLE EXPENSES			TX89		-87,972	-3,000	-7,394	-3,344	-74,234
37	TOTAL OPERATING EXPENSES			TOE		2,297,499	20,457	171,209	42,257	2,063,576
38	DEMAND COMPONENT			TOED		1,049,730	6,110	93,711	33,750	916,159
39	ENERGY COMPONENT			TOEE		1,030,162	14,347	77,498	8,507	929,810
40	CUSTOMER COMPONENT			TOEC		217,607	0	0	0	217,607
41	(LN 26 -14 -18)			OEBT		2,062,529	18,388	150,708	31,893	1,861,540
42	DEMAND COMPONENT			OEBTD		826,572	4,267	73,538	23,190	725,577
43	ENERGY COMPONENT			OEBTE		1,032,342	14,121	77,170	8,703	932,348
44	CUSTOMER COMPONENT			OEBTC		203,616	0	0	0	203,616
45	OTHER OPER EXP W/O SIT & FIT			TOOE		2,062,529	18,388	150,708	31,893	1,861,540
46	DEMAND COMPONENT			TOOED		826,572	4,267	73,538	23,190	725,577
47	ENERGY COMPONENT			TOOEE		1,032,342	14,121	77,170	8,703	932,348
48	CUSTOMER COMPONENT			TOOEC		203,616	0	0	0	203,616

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY - OPERATING EXPENSES
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 SUMMARY - TOTAL TAXES									
2 TOTAL TAXES OTHER THAN INCOME,									
3 EXCLUDING GROSS RECEIPTS			ET01		103,046	591	8,479	3,303	90,673
4 TOT DEF INC TAXES			TXT		-17,086	151	-3,413	-2,585	-11,239
5 TOTAL ITC			TX91		-11,037	-67	-903	-335	-9,732
6 GROSS RECEIPTS TAX			TXG		102,395	0	0	0	102,395
7 TOTAL STATE INC TAX			TSTX		65,748	579	5,736	2,901	56,532
8 TOTAL FED INC TAX			TFTX		169,222	1,490	14,765	7,463	145,504
9 TOTAL TAXES			TX99		412,288	2,744	24,664	10,747	374,133
10 SUMMARY - OPERATING EXPENSES									
11 O & M PRODUCTION			EE10		1,216,939	15,485	102,490	17,764	1,081,200
12 O & M TRANSMISSION			EE20		12,218	188	1,373	188	10,469
13 O & M DISTRIBUTION			EE30		89,566	0	0	0	89,566
14 O & M CUSTOMER ACCOUNTS			EE56		50,750	0	0	0	50,750
15 O & M CUST SVC & INFO			EE60		17,114	0	0	0	17,114
16 O & M SALES			EE65		4,669	0	0	0	4,669
17 O & M ADMIN & GENERAL			EE79		171,841	1,420	13,148	3,825	153,448
18 ADJUSTS TO O & M EXPENSES			EE99		59,539	1,205	5,412	989	51,933
19 TOTAL OPER & MAINT EXPENSES			EE00		1,622,636	18,298	122,423	22,766	1,459,149
20 DEMAND COMPONENT			EE00D		488,384	4,254	45,369	13,950	424,811
21 ENERGY COMPONENT			EE00E		994,182	14,044	77,054	8,816	894,268
22 CUSTOMER COMPONENT			EE00C		140,070	0	0	0	140,070
23 DEPRECIATION & AMORTIZATION			ED00		350,547	2,415	31,516	12,088	304,528
24 DEMAND COMPONENT			ED00D		315,931	2,415	31,516	12,088	269,912
25 CUSTOMER COMPONENT			ED00C		34,616	0	0	0	34,616
26 TAXES			TX99		412,288	2,744	24,664	10,747	374,133
27 DEMAND COMPONENT			TX99D		333,386	2,441	24,220	11,056	295,669
28 ENERGY COMPONENT			TX99E		35,981	303	444	-309	35,543
29 CUSTOMER COMPONENT			TX99C		42,921	0	0	0	42,921
30 MISC ALLOWABLE EXPENSES			TX89		-87,972	-3,000	-7,394	-3,344	-74,234
31 TOTAL OPERATING EXPENSES			TOE		2,297,499	20,457	171,209	42,257	2,063,576
32 DEMAND COMPONENT			TOED		1,049,730	6,110	93,711	33,750	916,159
33 ENERGY COMPONENT			TOEE		1,030,162	14,347	77,498	8,507	929,810
34 CUSTOMER COMPONENT			TOEC		217,607	0	0	0	217,607
35 SUMMARY - OPERATING EXPENSES									
36 STATE INCOME TAX			TSTX		65,748	579	5,736	2,901	56,532
37 FEDERAL INCOME TAX			TFTX		169,222	1,490	14,765	7,463	145,504
38 OTHER OPER EXP W/O SIT & FIT			TOOE		2,062,529	18,388	150,708	31,893	1,861,540
39 TOTAL OPERATING EXPENSES			TOE		2,297,499	20,457	171,209	42,257	2,063,576

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATING REVENUES									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR				2,682,659	23,501	202,273	57,950	2,398,935
4	ENERGY/FUEL COST REVENUE	ECR				-30,972	0	0	0	-30,972
5	STATE TAX ADJ SURCHARGE	STAS				0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA				-39,103	0	0	0	-39,103
7	TOTAL SALE OF ELECTRICITY			RRT		2,612,584	23,501	202,273	57,950	2,328,860
8	ANNUALIZATION	ANN				24,486	0	0	0	24,486
9	LATE PAYMENT CHARGES	S11	A1A	R11	SCHED D-3	6,783	0	0	0	6,783
10	TOT ADJ'D SALE OF ELECTRIC			RRTT		2,643,853	23,501	202,273	57,950	2,360,129
11	OTHER OPERATING REVENUES									
12	MISC SERVICE REVS (451)	S20	A1A	R20	SCHED D-3	155	0	0	0	155
13	RENT-ELEC ATTACHM'TS (454)	S23	P30	R23	SCHED D-3	12,542	0	0	0	12,542
14	DEMAND COMPONENT			R23D		7,209	0	0	0	7,209
15	CUSTOMER COMPONENT			R23C		5,333	0	0	0	5,333
16	GENERAL (456)	S24	K939	R24	SCHED D-3	4,548	40	352	98	4,058
17	DEMAND COMPONENT			R24D		2,532	22	229	68	2,213
18	ENERGY COMPONENT			R24E		1,097	18	123	30	926
19	CUSTOMER COMPONENT			R24C		919	0	0	0	919
20	CAPAC & TRANS ENTITLE(456)	S25	A1D	R25	SCHED D-3	36,694	563	4,126	564	31,441
21	ENERGY SALES (ACCT 447)									
22	GPU (NUG OUTPUT)(447)	S32	A1A	R32		4,597	0	0	0	4,597
23	2-PARTY (447)	S34	A1C	R34		4,401	151	494	0	3,756
24	RESERVATION SALES(447)	S36	A1CC	R36		4,268	0	480	0	3,788
25	PJM (447)	S38	A1A	R38		74,326	0	0	0	74,326
26	TOTAL ENERGY SALES			R40		87,592	151	974	0	86,467
27	TOTAL OTHER OPERATING REVS			ROOT		145,725	818	5,924	726	138,257
28	DEMAND COMPONENT			ROOTD		50,629	649	4,827	696	44,457
29	ENERGY COMPONENT			ROOTE		88,689	169	1,097	30	87,393
30	CUSTOMER COMPONENT			ROOTC		6,407	0	0	0	6,407
31	TOTAL OPERATING REVENUES			ROT		2,789,578	24,319	208,197	58,676	2,498,386
32	GROSS RECEIPTS TAX	TXGR				102,395	0	0	0	102,395
33	COPIED FROM PART 2									

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	DERIVATION-									
2	TAXABLE NET INCOME									
3	OPERATING REVENUES			ROT		2,789,578	24,319	208,197	58,676	2,498,386
4	MINUS: OTHER OPERATING EXPENSES									
5	(LN 26 -14 -18)			OEBT		2,062,529	18,388	150,708	31,893	1,861,540
6	EQUALS: TAXABLE INCOME			TAXI		727,049	5,931	57,489	26,783	636,846
7	PLUS: ADJ'S TO TAXABLE INCOME									
8	(P22 LN 26)			TAT		-180,758	-1,110	-9,818	-2,661	-167,169
9	EQUALS: TAXABLE NET INCOME			TNI		546,291	4,821	47,671	24,122	469,677
10	STATE INCOME TAX CALCULATION									
11	TAXABLE NET INCOME			TNI		546,291	4,821	47,671	24,122	469,677
12	ADJUSTMENTS TO STATE TAXABLE									
13	INCOME (P23 LN 16)			TASI		-38	0	-4	-1	-33
14	STATE TAXABLE INCOME			TSTI		546,253	4,821	47,667	24,121	469,644
15	STATE INCOME TAX @ 11.99%			GSIT		65,496	578	5,715	2,892	56,311
16	STATE INCOME TAX ADJ'S									
17	(P23 LN 25)			TSTA		252	1	21	9	221
18	TOTAL STATE INCOME TAX									
19	(LN 15 + 17)			TSIT1		65,748	579	5,736	2,901	56,532
20	FEDERAL INC TAX CALCULATION									
21	TAXABLE NET INCOME			TNI		546,291	4,821	47,671	24,122	469,677
22	DEDUCTIONS									
23	STATE INCOME TAX (LN 15)			GSIT		65,496	578	5,715	2,892	56,311
24	TOTAL DEDUCTIONS			TSFS		65,496	578	5,715	2,892	56,311
25	FEDERAL TAXABLE INCOME			TFTI		480,795	4,243	41,956	21,230	413,366
26	FEDERAL INCOME TAX @ 35.0%			GFIT		168,278	1,485	14,685	7,430	144,678
27	FEDERAL INCOME TAX ADJ'S									
28	(P24 LN 21)			TAFI		944	5	80	33	826
29	TOTAL FEDERAL INCOME TAX			TFIT1		169,222	1,490	14,765	7,463	145,504

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES PART 1
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	SCHED D-19	-220,806	-1,379	-18,151	-6,686	-194,590
3	DEMAND COMPONENT			TA1D		-191,584	-1,277	-17,670	-6,663	-165,974
4	ENERGY COMPONENT			TA1E		-4,201	-102	-481	-23	-3,595
5	CUSTOMER COMPONENT			TA1C		-25,020	0	0	0	-25,020
6	TOTAL DEFERRED INCOME TAXES			TXT		-17,086	151	-3,413	-2,585	-11,239
7	DEMAND COMPONENT			TXTD		-19,204	151	-3,005	-2,345	-14,005
8	ENERGY COMPONENT			TXTE		-3,630	0	-408	-240	-2,982
9	CUSTOMER COMPONENT			TXTC		5,748	0	0	0	5,748
10	NET INVESTMENT TAX CREDIT			TX91		-11,037	-67	-903	-335	-9,732
11	DEMAND COMPONENT			TX91D		-9,734	-67	-903	-335	-8,429
12	CUSTOMER COMPONENT			TX91C		-1,303	0	0	0	-1,303
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13		176,977	0	19,901	11,681	145,395
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13		63,344	2,168	7,123	0	54,053
16	OTHER PRODUCTION	ITAC13	ED09	TAC13		22,326	0	2,511	0	19,815
17	TRANSMISSION	ITAD13	ED20	TAD13		9,185	141	1,033	141	7,870
18	DISTRIBUTION	ITAE13	ED30	TAE13		66,451	0	0	0	66,451
19	DEMAND COMPONENT			TAE13D		38,196	0	0	0	38,196
20	CUSTOMER COMPONENT			TAE13C		28,255	0	0	0	28,255
21	GENERAL PLANT	ITAF13	ED88	TAF13		12,264	106	948	266	10,944
22	DEMAND COMPONENT			TAF13D		9,774	106	948	266	8,454
23	ENERGY COMPONENT			TAF13E		0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C		2,490	0	0	0	2,490
25	TOTAL BOOK DEPREC & AMORT			TA13		350,547	2,415	31,516	12,088	304,528
26	DEMAND COMPONENT			TA13D		319,802	2,415	31,516	12,088	273,783
27	ENERGY COMPONENT			TA13E		0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C		30,745	0	0	0	30,745
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	SCHED D-19	422	6	28	1	387
30	DEMAND COMPONENT			TA14D		338	6	28	1	303
31	CUSTOMER COMPONENT			TA14C		84	0	0	0	84
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	SCHED D-19	-34,773	0	-3,910	-2,295	-28,568
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	SCHED D-19	-51,721	-1,770	-5,816	0	-44,135
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	SCHED D-19	-23,468	0	-2,639	0	-20,829
36	TRANSMISSION	ITAD15	ED20	TAD15	SCHED D-19	-14,400	-221	-1,620	-221	-12,338
37	DISTRIBUTION	ITAE15	ED30	TAE15	SCHED D-19	-104,184	0	0	0	-104,184
38	DEMAND COMPONENT			TAE15D		-59,885	0	0	0	-59,885
39	CUSTOMER COMPONENT			TAE15C		-44,299	0	0	0	-44,299
40	GENERAL PLANT	ITAF15	ED88	TAF15	SCHED D-19	-21,606	-187	-1,670	-468	-19,281
41	DEMAND COMPONENT			TAF15D		-17,219	-187	-1,670	-468	-14,894
42	CUSTOMER COMPONENT			TAF15C		-4,387	0	0	0	-4,387
43	NUCLEAR FUEL	ITAG15	A1B	TAG15	SCHED D-19	-46,580	0	-5,238	-3,074	-38,268
44	TOTAL TAX DEPRECIATION			TA15		-296,732	-2,178	-20,893	-6,058	-267,603
45	DEMAND COMPONENT			TA15D		-201,467	-2,178	-15,655	-2,984	-180,650
46	ENERGY COMPONENT			TA15E		-46,580	0	-5,238	-3,074	-38,268
47	CUSTOMER COMPONENT			TA15C		-48,685	0	0	0	-48,685
48	ENERGY COST RATE	ITA18	A1A	TA18	2 ITEMS	-7,807	0	0	0	-7,807
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	SCHED D-19	8,166	71	633	176	7,286
50	DEMAND COMPONENT			TA20D		4,546	39	411	123	3,973
51	ENERGY COMPONENT			TA20E		1,970	32	222	53	1,663
52	CUSTOMER COMPONENT			TA20C		1,650	0	0	0	1,650
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1		-194,333	-981	-11,183	-3,399	-178,770
55	DEMAND COMPONENT			TAST1D		-97,303	-912	-5,277	-115	-90,999
56	ENERGY COMPONENT			TAST1E		-60,249	-69	-5,906	-3,284	-50,990
57	CUSTOMER COMPONENT			TAST1C		-36,781	0	0	0	-36,781

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	BALANCE BROUGHT FORWARD									
2	ADJUSTMENTS TO TAXABLE INCOME			TAST1		-194,333	-981	-11,183	-3,399	-178,770
3	CONTINUED									
4	NUCLEAR DECOMMISSIONING	ITA22	A1B	TA22	SCHED D-19	522	0	59	34	429
5	MINERS HEALTH CARE	ITA24	A1C	TA24	SCHED D-19	10,889	373	1,224	0	9,292
6	NUCLEAR FUEL	ITA25	A1B	TA25	SCHED D-19	54,069	0	6,080	3,569	44,420
7	PENSIONS & SUPP RETIRE	ITA30	K939	TA30	SCHED D-19	11,391	100	882	246	10,163
8	DEMAND COMPONENT			TA30D		6,341	55	573	171	5,542
9	ENERGY COMPONENT			TA30E		2,748	45	309	75	2,319
10	CUSTOMER COMPONENT			TA30C		2,302	0	0	0	2,302
11	MISCELLANEOUS	ITA32	K939	TA32	SCHED D-19	20	0	2	0	18
12	DEMAND COMPONENT			TA32D		11	0	1	0	10
13	ENERGY COMPONENT			TA32E		5	0	1	0	4
14	CUSTOMER COMPONENT			TA32C		4	0	0	0	4
15	AMORTIZATION WINDOW DEFERRAL	ITA34	A1A	TA34	SCHED D-19	1,199	0	0	0	1,199
16	DEMAND COMPONENT			TA34D		654	0	0	0	654
17	ENERGY COMPONENT			TA34E		274	0	0	0	274
18	CUSTOMER COMPONENT			TA34C		272	0	0	0	272
19	POWER PLANT INVENTORY	ITA42	A1O	TA42	SCHED D-19	-5,442	-253	-411	-126	-4,652
20	LOW LEVEL RADWASTE DISPOSAL	ITA47	A1C	TA47	SCHED D-19	3,350	115	376	0	2,859
21	LOSS ON REACQUIRED DEBT	ITA48	P00	TA48	SCHED D-19	-20,854	-126	-1,706	-634	-18,388
22	DEMAND COMPONENT			TA48D		-18,393	-126	-1,706	-634	-15,927
23	CUSTOMER COMPONENT			TA48C		-2,461	0	0	0	-2,461
24	SSES OUTAGE COSTS	ITA50	A1B	TA50	SCHED D-19	-10,125	0	-1,139	-668	-8,318
25	AMORTIZ LEASED EQUIP	ITA58	P01	TA58	SCHED D-19	6,681	34	562	233	5,852
26	DEMAND COMPONENT			TA58D		5,972	34	562	233	5,143
27	CUSTOMER COMPONENT			TA58C		709	0	0	0	709
28	REMOVAL COSTS	ITA60	A1B	TA60	SCHED D-19	-24,990	0	-2,810	-1,649	-20,531
29	DEMAND COMPONENT			TA60D		-22,504	0	-2,810	-1,649	-18,045
30	CUSTOMER COMPONENT			TA60C		-2,486	0	0	0	-2,486
31	REALIZED INVENTORY LOSS	ITA62	K939	TA62	SCHED D-19	-6,532	-57	-506	-141	-5,828
32	DEMAND COMPONENT			TA62D		-3,636	-31	-329	-98	-3,178
33	ENERGY COMPONENT			TA62E		-1,576	-26	-177	-43	-1,330
34	CUSTOMER COMPONENT			TA62C		-1,320	0	0	0	-1,320
35	1991 PA CNI REFUND	ITA65	K939	TA65	SCHED D-19	12,124	106	939	262	10,817
36	DEMAND COMPONENT			TA65D		6,749	58	610	183	5,898
37	ENERGY COMPONENT			TA65E		2,924	48	329	79	2,468
38	CUSTOMER COMPONENT			TA65C		2,450	0	0	0	2,450
39	CLEARING & P/R EQUAL	ITA66	K939	TA66	SCHED D-19	1,961	17	152	42	1,750
40	DEMAND COMPONENT			TA66D		1,092	9	99	29	955
41	ENERGY COMPONENT			TA66E		473	8	53	13	399
42	CUSTOMER COMPONENT			TA66C		396	0	0	0	396
43	COAL INVENTORY ADJUSTMENT	ITA68	A1C	TA68	SCHED D-19	-9,510	-325	-1,070	0	-8,115
44	ESOP DIVIDEND	ITA72	K929	TA72	SCHED D-19	-9,087	-79	-704	-196	-8,108
45	DEMAND COMPONENT			TA72D		-5,059	-43	-458	-136	-4,422
46	ENERGY COMPONENT			TA72E		-2,192	-36	-246	-60	-1,850
47	CUSTOMER COMPONENT			TA72C		-1,837	0	0	0	-1,837
48	CONTRIB IN AID OF CONSTR.	ITA78	A1A	TA78	SCHED D-19	4,620	0	0	0	4,620
49	DEMAND COMPONENT			TA78D		2,656	0	0	0	2,656
50	CUSTOMER COMPONENT			TA78C		1,964	0	0	0	1,964
51	ADJUST-SALES OF PROPERTY	ITA85	P01	TA85	SCHED D-19	-5,873	-30	-494	-205	-5,144
52	DEMAND COMPONENT			TA85D		-5,250	-30	-494	-205	-4,521
53	CUSTOMER COMPONENT			TA85C		-623	0	0	0	-623
54	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	SCHED D-19	-838	-4	-71	-29	-734
55	DEMAND COMPONENT			TA95D		-749	-4	-71	-29	-645
56	CUSTOMER COMPONENT			TA95C		-89	0	0	0	-89

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 BALANCE BROUGHT FORWARD									
2 TOTAL ADJ'S TO TAXABLE INCOME			TAT		-180,758	-1,110	-9,818	-2,661	-167,169
3 CONTINUED									
4 TOTAL ADJ'S TO TAXABLE INCOME			TAT		-180,758	-1,110	-9,818	-2,661	-167,169
5 DEMAND COMPONENT			TATD		-130,989	-1,128	-9,276	-2,342	-118,243
6 ENERGY COMPONENT			TATE		-12,269	18	-542	-319	-11,426
7 CUSTOMER COMPONENT			TATC		-37,500	0	0	0	-37,500

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES PART 1
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	A1C	TS1	SCHED D-19	-714	-24	-81	0	-609
5	MISCELLANEOUS	ITS4	P01	TS4	SCHED D-19	-26	0	-2	-1	-23
6	DEMAND COMPONENT			TS4D		-23	0	-2	-1	-20
7	CUSTOMER COMPONENT			TS4C		-3	0	0	0	-3
8	FEDERAL ENVIRONMENTAL TAX	ITS5	A1C	TS5	SCHED D-19	702	24	79	0	599
9	DEMAND COMPONENT			TS5D		0	0	0	0	0
10	ENERGY COMPONENT			TS5E		0	0	0	0	0
11	CUSTOMER COMPONENT			TS5C		0	0	0	0	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI		-38	0	-4	-1	-33
14	DEMAND COMPONENT			TASID		-35	0	-4	-1	-30
15	ENERGY COMPONENT			TASIE		0	0	0	0	0
16	CUSTOMER COMPONENT			TASIC		-3	0	0	0	-3
17	MINIMUM TAX CREDIT	ITF1	P01	TF1	SCHED D-19	0	0	0	0	0
18	DEMAND COMPONENT			TF1D		0	0	0	0	0
19	CUSTOMER COMPONENT			TF1C		0	0	0	0	0
20	TOTAL ADJUSTMENTS TO									
21	FEDERAL TAXABLE INCOME			TAFI		944	5	80	33	826
22	DEMAND COMPONENT			TAFID		844	5	80	33	726
23	ENERGY COMPONENT			TAFIE		0	0	0	0	0
24	CUSTOMER COMPONENT			TAFIC		100	0	0	0	100

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS
$1,000
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

PART 1

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	WAGES AND SALARIES ALLOCATOR									
2	FOR ADMIN & GEN EXP AND									
3	PAYROLL TAXES									
4	WAGES AND SALARIES ALLOCATOR									
5	EXCLUDING ADMIN & GENERAL									
6	PRODUCTION									
7	NUCLEAR			KA901T		70,273	0	7,902	4,638	57,733
8	DEMAND COMPONENT	KA900D	A1B	KA901D		48,531	0	5,457	3,203	39,871
9	ENERGY COMPONENT	KA900E	A1B	KA901E		21,742	0	2,445	1,435	17,862
10	WHOLLY-OWNED COAL			KB901T		53,321	1,825	5,995	0	45,501
11	DEMAND COMPONENT	KB900D	A1C	KB901D		27,813	952	3,127	0	23,734
12	ENERGY COMPONENT	KB900E	A1C	KB901E		25,508	873	2,868	0	21,767
13	OTHER NON-NUCLEAR			KC901T		21,431	0	2,410	0	19,021
14	DEMAND COMPONENT	KC900D	A1CC	KC901D		15,760	0	1,772	0	13,988
15	ENERGY COMPONENT	KC900E	A1CC	KC901E		5,671	0	638	0	5,033
16	TOTAL PRODUCTION			K901		145,025	1,825	16,307	4,638	122,255
17	TRANSMISSION	K904	P20	K905		6,128	94	689	94	5,251
18	DISTRIBUTION	K906	P30	K907		36,907	0	0	0	36,907
19	DEMAND COMPONENT			K907D		21,214	0	0	0	21,214
20	CUSTOMER COMPONENT			K907C		15,693	0	0	0	15,693
21	CUSTOMER ACCTS	K920	A1A	K921		21,148	0	0	0	21,148
22	CUSTOMER SERV & INFO	K922	A1A	K923		7,500	0	0	0	7,500
23	SALES	K924	A1A	K925		2,689	0	0	0	2,689
24	WAGE & SALARY ALLOCATOR									
25	EXCLUDING ADMIN & GENERAL									
26	ASSIGN TO NUCLEAR			K929A		70,273	0	7,902	4,638	57,733
27	ASSIGN TO NON-NUCLEAR			K929B		149,124	1,919	9,094	94	138,017
28	TOTAL W & S ALLOCATOR									
29	EXCLUDING ADMIN & GENERAL			K929		219,397	1,919	16,996	4,732	195,750
30	DEMAND COMPONENT			K929D		122,135	1,046	11,045	3,297	106,747
31	ENERGY COMPONENT			K929E		52,921	873	5,951	1,435	44,662
32	CUSTOMER COMPONENT			K929C		44,341	0	0	0	44,341
33	ELIM AC FROM K929			K929S		217,478	0	16,996	4,732	195,750
34	ADMIN & GENERAL	K930	K929	K931		40,707	356	3,153	878	36,320
35	WAGES & SALARIES ALLOCATOR									
36	INCLUDING ADMIN & GEN									
37	TOTAL W & S ALLOCATOR			K939		260,104	2,275	20,149	5,610	232,070
38	WAGES & SALARIES ALLOCATOR FOR									
39	GENERAL PLANT									
40	PRODUCTION									
41	NUCLEAR	KA910	A1B	KA911		70,273	0	7,902	4,638	57,733
42	WHOLLY-OWNED COAL	KB910	A1C	KB911		52,321	1,790	5,884	0	44,647
43	OTHER NON-NUCLEAR	KC910	A1CC	KC911		21,430	0	2,410	0	19,020
44	TOTAL PRODUCTION			K911		144,024	1,790	16,196	4,638	121,400
45	TRANSMISSION	K904	P20	K905		6,128	94	689	94	5,251
46	DISTRIBUTION	K906	P30	K907		36,907	0	0	0	36,907
47	DEMAND COMPONENT			K907D		21,214	0	0	0	21,214
48	CUSTOMER COMPONENT			K907C		15,693	0	0	0	15,693
49	CUSTOMER ACCTS	K920	A1A	K921		21,148	0	0	0	21,148
50	CUSTOMER SERV & INFO	K922	A1A	K923		7,500	0	0	0	7,500
51	SALES	K924	A1A	K925		2,689	0	0	0	2,689
52	TOTAL W & S ALLOCATOR FOR									
53	GENERAL PLANT ALLOCATOR			K433		218,396	1,884	16,885	4,732	194,895
54	DEMAND COMPONENT			K433D		174,055	1,884	16,885	4,732	150,554
55	CUSTOMER COMPONENT			K433C		44,341	0	0	0	44,341

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY OF ALLOCATORS
$1,000

PART 1
SUMMARY

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

		INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	AMOUNTS EXPRESSED IN PERCENT									
2	DIR ASSIGNMENT 100% TO PART 2									
3	NET ELECTRIC DEPARTMENT	A1A			9/94	100.000	0.0	0.0	0.0	100.000
4	DIR ASSIGNMENT TO CONTRACTS OF									
5	NUCLEAR PRODUCTION PLANT	A1B			9/94	100.000	0.0	11.245	6.600	82.155
6	DIR ASSIGNMENT TO CONTRACTS OF									
7	WHOLLY-OWNED COAL	A1C			9/94	100.000	3.422	11.245	0.0	85.333
8	DIR ASSIGNMENT TO CONTRACTS OF									
9	OTHER NON-NUCLEAR PRODUCTION	A1CC			9/94	100.000	0.0	11.245	0.0	88.755
10	DIR ASSIGNMENT TO CONTRACTS OF									
11	TRANSMISSION PLANT	A1D			9/94	100.000	1.535	11.245	1.535	85.685
12	DIRECT ASSIGNMENT									
13	DIR ASSIGN GE REFUND CREDIT	A1M				24,128	1,000	1,861	1,000	20,267
14	DIR ASSIGN PWR PLT INVENTORY	A1O				43,001	2,000	3,244	1,000	36,757
15	TOTAL APPLICABLE EXPENSE			MCAP		1,605,269	18,298	122,423	22,766	1,441,782
16	DEMAND COMPONENT			MCAPD		488,384	4,254	45,369	13,950	424,811
17	ENERGY COMPONENT			MCAPE		994,182	14,044	77,054	8,816	894,268
18	CUSTOMER COMPONENT			MCAPC		122,703	0	0	0	122,703

SECTION III

PART II

ASSIGNMENT TO OTHER WHOLESALE SERVICES

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	*ELECTRIC PLANT IN SERVICE*									
2	PRODUCTION PLANT									
3	NUCLEAR	Q07	D10	P07	3,306,233	70,576	22,618	93,194	59,353	3,153,686
4	WHOLLY-OWNED COAL	Q08	D10	P08	1,152,648	24,605	7,885	32,490	20,692	1,099,466
5	OTHER NON-NUCLEAR	Q09	D10	P09	588,776	12,568	4,028	16,596	10,570	561,610
6	TOTAL PRODUCTION PLANT			P10	5,047,657	107,749	34,531	142,280	90,615	4,814,762
7	TRANSMISSION PLANT									
8	500/230 KV	Q15	D10	P15	287,300	6,133	1,965	8,098	5,158	274,044
9	138/69 KV	Q16	D15	P16	82,456	1,788	573	2,361	1,503	78,592
10	TOTAL TRANSMISSION PLANT			P20	369,756	7,921	2,538	10,459	6,661	352,636
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	Q26	D10	P26	6,182	132	42	174	111	5,897
14	138/69 KV	Q27	D10	P27	72,747	1,553	498	2,051	1,305	69,391
15	PRIMARY	Q28	D20	P28	244,829	0	2,069	2,069	0	242,760
16	SECONDARY	Q29	D30	P29	5,135	0	0	0	0	5,135
17	TOTAL SUBSTATIONS			PSS	328,893	1,685	2,609	4,294	1,416	323,183
18	OVERHEAD LINES									
19	138/69 KV	Q31	D10	P31	287,924	6,146	1,970	8,116	5,169	274,639
20	PRIMARY	Q32	D20	P32	239,319	0	2,022	2,022	0	237,297
21	SECONDARY									
22	DEMAND COMPONENT	Q33D	D30	P33D	264,469	0	0	0	0	264,469
23	CUSTOMER COMPONENT	Q33C	C30	P33C	324,117	0	0	0	0	324,117
24	STREET LIGHTING	Q34	K401	P34	30,178	0	0	0	0	30,178
25	TOTAL OVERHEAD LINES			POL	1,146,007	6,146	3,992	10,138	5,169	1,130,700
26	UNDERGROUND LINES									
27	138/69 KV	Q35	D10	P35	9,376	200	64	264	169	8,943
28	PRIMARY	Q36	D20	P36	32,306	0	273	273	0	32,033
29	SECONDARY									
30	DEMAND COMPONENT	Q37D	D30	P37D	73,077	0	0	0	0	73,077
31	CUSTOMER COMPONENT	Q37C	C30	P37C	121,951	0	0	0	0	121,951
32	TOTAL UNDERGROUND LINES			PUG	236,710	200	337	537	169	236,004
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	Q38D	D30	P38D	123,015	0	0	0	0	123,015
35	CUSTOMER COMPONENT	Q38C	CN8	P38C	159,454	0	0	0	0	159,454
36	TOTAL LINE TRANSFORMERS			PLT	282,469	0	0	0	0	282,469
37	SERVICES									
38	DEMAND COMPONENT	Q39D	D30	P39D	23,805	0	0	0	0	23,805
39	CUSTOMER COMPONENT	Q39C	CN9	P39C	256,919	0	0	0	0	256,919
40	TOTAL SERVICES			PSV	280,724	0	0	0	0	280,724
41	METERS	Q43	CM1	P43	79,607	95	46	141	0	79,466
42	AREA LIGHTING FIXTURES	Q44	K401	P44	3,897	0	0	0	0	3,897
43	STREET LIGHTING	Q46	K401	P46	46,309	0	0	0	0	46,309
44	TOTAL DISTRIBUTION PLANT			P30	2,404,616	8,126	6,984	15,110	6,754	2,382,752
45	DEMAND COMPONENT			P30D	1,382,184	8,031	6,938	14,969	6,754	1,360,461
46	CUSTOMER COMPONENT			P30C	1,022,432	95	46	141	0	1,022,291
47	TOTAL GENERAL PLANT	Q88	K433	P88	243,776	3,537	1,217	4,754	2,976	236,046
48	DEMAND COMPONENT			P88D	188,315	3,535	1,216	4,751	2,976	180,588
49	CUSTOMER COMPONENT			P88C	55,461	2	1	3	0	55,458
50	TOTAL INTANGIBLE PLANT	Q95	K433	P95	19,119	277	96	373	233	18,513
51	DEMAND COMPONENT			P95D	14,769	277	96	373	233	14,163
52	CUSTOMER COMPONENT			P95C	4,350	0	0	0	0	4,350
53	TOTAL ELECTRIC PLANT IN SVC			POST	8,084,924	127,610	45,366	172,976	107,239	7,804,709

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	DEPRECIATION RESERVE									
2	PRODUCTION PLANT									
3	NUCLEAR	H07	D10	A07	556,934	11,888	3,811	15,699	9,998	531,237
4	WHOLLY-OWNED COAL	H08	D10	A08	472,115	10,078	3,230	13,308	8,475	450,332
5	OTHER NON-NUCLEAR	H09	D10	A09	265,050	5,658	1,813	7,471	4,758	252,821
6	TOTAL PRODUCTION PLANT			A10	1,294,099	27,624	8,854	36,478	23,231	1,234,390
7	TRANSMISSION PLANT									
8	500/230 KV	H15	D10	A15	88,513	1,889	606	2,495	1,589	84,429
9	138/69 KV	H16	D15	A16	25,404	551	176	727	464	24,213
10	TOTAL TRANSMISSION PLANT			A20	113,917	2,440	782	3,222	2,053	108,642
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	H26	D10	A26	2,002	43	13	56	36	1,910
14	138/69 KV	H27	D10	A27	23,412	500	160	660	420	22,332
15	PRIMARY	H28	D20	A28	77,953	0	659	659	0	77,294
16	SECONDARY	H29	D30	A29	1,643	0	0	0	0	1,643
17	TOTAL SUBSTATIONS			AST	105,010	543	832	1,375	456	103,179
18	OVERHEAD LINES									
19	138/69 KV	H31	D10	A31	94,300	2,013	645	2,658	1,693	89,949
20	PRIMARY	H32	D20	A32	80,227	0	678	678	0	79,549
21	SECONDARY									
22	DEMAND COMPONENT	H33D	D30	A33D	87,059	0	0	0	0	87,059
23	CUSTOMER COMPONENT	H33C	C30	A33C	109,716	0	0	0	0	109,716
24	STREET LIGHTING	H34	K401	A34	9,398	0	0	0	0	9,398
25	TOTAL OVERHEAD LINES			AOL	380,700	2,013	1,323	3,336	1,693	375,671
26	UNDERGROUND LINES									
27	138/69 KV	H35	D10	A35	1,722	37	12	49	30	1,643
28	PRIMARY	H36	D20	A36	6,022	0	51	51	0	5,971
29	SECONDARY									
30	DEMAND COMPONENT	H37D	D30	A37D	13,577	0	0	0	0	13,577
31	CUSTOMER COMPONENT	H37C	C30	A37C	22,657	0	0	0	0	22,657
32	TOTAL UNDERGROUND LINES			AUG	43,978	37	63	100	30	43,848
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	H38D	D30	A38D	44,876	0	0	0	0	44,876
35	CUSTOMER COMPONENT	H38C	CM8	A38C	58,168	0	0	0	0	58,168
36	TOTAL LINE TRANSFORMERS			ALT	103,044	0	0	0	0	103,044
37	SERVICES									
38	DEMAND COMPONENT	H39D	D30	A39D	11,129	0	0	0	0	11,129
39	CUSTOMER COMPONENT	H39C	CM9	A39C	120,110	0	0	0	0	120,110
40	TOTAL SERVICES			ASV	131,239	0	0	0	0	131,239
41	METERS	H43	CM1	A43	22,284	27	12	39	0	22,245
42	AREA LIGHTING FIXTURES	H44	K401	A44	2,060	0	0	0	0	2,060
43	STREET LIGHTING	H46	K401	A46	17,735	0	0	0	0	17,735
44	TOTAL DISTRIBUTION PLANT			A30	806,050	2,620	2,230	4,850	2,179	799,021
45	DEMAND COMPONENT			A30D	443,922	2,593	2,218	4,811	2,179	436,932
46	CUSTOMER COMPONENT			A30C	362,128	27	12	39	0	362,089
47	TOTAL GENERAL PLANT	H88	K433	A88	81,675	1,185	408	1,593	997	79,085
48	DEMAND COMPONENT			A88D	63,093	1,184	408	1,592	997	60,504
49	CUSTOMER COMPONENT			A88C	18,582	1	0	1	0	18,581
50	TOTAL INTANGIBLE PLANT	H95	K433	A95	5,216	76	26	102	63	5,051
51	DEMAND COMPONENT			A95D	4,029	76	26	102	63	3,864
52	CUSTOMER COMPONENT			A95C	1,187	0	0	0	0	1,187
53	TOTAL DEPRECIATION AND									
54	AMORTIZATION RESERVE			A00	2,300,957	33,945	12,300	46,245	28,523	2,226,189

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
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PART 2

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

	INPUT ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT
1	TOTAL NET ELECTRIC PLANT	P01	5,783,967	93,665	33,066	126,731	78,716	5,578,520
2	DEMAND COMPONENT	P01D	5,083,620	93,596	33,031	126,627	78,716	4,878,277
3	CUSTOMER COMPONENT	P01C	700,347	69	35	104	0	700,243
4	NET PLANT NUCLEAR	P01N	2,749,299	58,688	18,807	77,495	49,355	2,622,449
5	TOTAL ELECTRIC PLANT IN SVC	P00	8,084,924	127,610	45,366	172,976	107,239	7,804,709
6	DEMAND COMPONENT	P00D	7,002,681	127,513	45,319	172,832	107,239	6,722,610
7	CUSTOMER COMPONENT	P00C	1,082,243	97	47	144	0	1,082,099
8	ELEC PLT NUCLEAR	P00N	3,306,233	70,576	22,618	93,194	59,353	3,153,686
9	ELEC PLT NON-NUCLEAR	P000	4,778,691	57,034	22,748	79,782	47,886	4,651,023
10	DEMAND COMPONENT	P000D	3,696,448	56,937	22,701	79,638	47,886	3,568,924
11	CUSTOMER COMPONENT	P000C	1,082,243	97	47	144	0	1,082,099
12	ELEC PLANT LESS P07,08	P0000	3,626,043	32,429	14,863	47,292	27,194	3,551,557
13	DEMAND COMPONENT	P0000D	2,543,800	32,332	14,816	47,148	27,194	2,469,458
14	CUSTOMER COMPONENT	P0000C	1,082,243	97	47	144	0	1,082,099
15	TOTAL PROD/TRANS/DIST PLANT	AT1	7,822,029	123,796	44,053	167,849	104,030	7,550,150
16	DEMAND COMPONENT	AT1D	6,799,597	123,701	44,007	167,708	104,030	6,527,859
17	CUSTOMER COMPONENT	AT1C	1,022,432	95	46	141	0	1,022,291
18	TOTAL TRANS/DIST PLANT	AT2	2,774,372	16,047	9,522	25,569	13,415	2,735,388
19	DEMAND COMPONENT	AT2D	1,751,940	15,952	9,476	25,428	13,415	1,713,097
20	CUSTOMER COMPONENT	AT2C	1,022,432	95	46	141	0	1,022,291
21	DEPREC RES NUCLEAR	A00N	556,934	11,888	3,811	15,699	9,998	531,237
22	AMORTIZATION RESERVE	A00	2,300,957	33,945	12,300	46,245	28,523	2,226,189
23	DEMAND COMPONENT	A00D	1,919,060	33,917	12,288	46,205	28,523	1,844,332
24	CUSTOMER COMPONENT	A00C	381,897	28	12	40	0	381,857
25	DEPREC RES NON-NUCL	A000	1,744,023	22,057	8,489	30,546	18,525	1,694,952
26	DEMAND COMPONENT	A000D	1,362,126	22,029	8,477	30,506	18,525	1,313,095
27	CUSTOMER COMPONENT	A000C	381,897	28	12	40	0	381,857
28	GENERAL PLANT ALLOCATOR	K433	194,895	2,828	973	3,801	2,379	188,715
29	DEMAND COMPONENT	K433D	150,554	2,827	972	3,799	2,379	144,376
30	CUSTOMER COMPONENT	K433C	44,341	1	1	2	0	44,339
31	TOTAL M & S ALLOCATOR	K939	232,070	3,338	1,146	4,484	2,636	224,950
32	DEMAND COMPONENT	K939D	126,554	2,243	798	3,041	1,886	121,627
33	ENERGY COMPONENT	K939E	52,949	1,093	347	1,440	751	50,758
34	CUSTOMER COMPONENT	K939C	52,568	2	1	3	0	52,565
35	EXCLUDING ADMIN & GENERAL	K929	195,750	2,816	966	3,782	2,224	189,744
36	DEMAND COMPONENT	K929D	106,747	1,893	672	2,565	1,591	102,591
37	ENERGY COMPONENT	K929E	44,662	922	293	1,215	633	42,814
38	CUSTOMER COMPONENT	K929C	44,341	1	1	2	0	44,339

PENNSYLVANIA POWER & LIGHT COMPANY
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$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-14,492	-309	-99	-408	-261	-13,823
4	ACCEL AMORTIZTION PROPERT	TC40A	D10	DF40A	470	10	3	13	9	448
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	37,638	449	179	628	378	36,632
6	DEMAND COMPONENT			DF42AD	29,114	448	179	627	378	28,109
7	CUSTOMER COMPONENT			DF42AC	8,524	1	0	1	0	8,523
8	COST OF REMOVAL	TC42B	P000	DF42B	5,304	63	26	89	53	5,162
9	DEMAND COMPONENT			DF42BD	4,103	63	26	89	53	3,961
10	CUSTOMER COMPONENT			DF42BC	1,201	0	0	0	0	1,201
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	2,757	59	19	78	49	2,630
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	45,907	980	314	1,294	824	43,789
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	711,995	15,198	4,871	20,069	12,782	679,144
15	NUCLEAR FUEL	TC46C	EG10	DF46C	6,716	139	44	183	95	6,438
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	143,267	1,281	588	1,869	1,074	140,324
17	DEMAND COMPONENT			DF46DD	100,507	1,277	586	1,863	1,074	97,570
18	CUSTOMER COMPONENT			DF46DC	42,760	4	2	6	0	42,754
19	TOTAL ACRS AND MACRS			DF46T	907,885	17,598	5,817	23,415	14,775	869,695
20	TOTAL ACCUM DEFERRED INC TAX			DFT	939,562	17,870	5,945	23,815	15,003	900,744
21	DEMAND COMPONENT			DFTD	892,096	17,976	5,979	23,955	15,120	853,021
22	ENERGY COMPONENT			DFTE	-5,019	-111	-36	-147	-117	-4,755
23	CUSTOMER COMPONENT			DFTC	52,485	5	2	7	0	52,478
24	CUSTOMER ADVANCES	AC	CN7	CA00	40	0	0	0	0	40
25	CUSTOMER DEPOSITS	AD	CN6	DA00	1,106	0	0	0	0	1,106
26	TOTAL-SUBTRACTIVE ADJUSTMENTS			PLDED	940,708	17,870	5,945	23,815	15,003	901,890
27	DEMAND COMPONENT			PLDEDD	892,096	17,976	5,979	23,955	15,120	853,021
28	ENERGY COMPONENT			PLDEDE	-5,019	-111	-36	-147	-117	-4,755
29	CUSTOMER COMPONENT			PLDEDC	53,631	5	2	7	0	53,624

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
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ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS
CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
1	ADDITIVE ADJUSTMENTS									
2	PLANT HELD FOR FUTURE USE									
3	PRODUCTION M-O-C	QF10	D10	PF10	0	0	0	0	0	0
4	PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0	0
5	TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0	0
6	DISTRIBUTION PLANT									
7	66-138KV	QF31	D10	PF31	0	0	0	0	0	0
8	PRIMARY	QF32	D20	PF32	0	0	0	0	0	0
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0	0
10	DEMAND COMPONENT			PF33D	0	0	0	0	0	0
11	CUSTOMER COMPONENT			PF33C	0	0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT			PF30	0	0	0	0	0	0
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	0
14	DEMAND COMPONENT			PF88D	0	0	0	0	0	0
15	CUSTOMER COMPONENT			PF88C	0	0	0	0	0	0
16	TOTAL PLANT FUTURE USE			PF00	0	0	0	0	0	0
17	POLLUTION CONTROL PROJECTS									
18	NUCLEAR	IPCA	D10	PCA0	0	0	0	0	0	0
19	WHOLLY-OWNED COAL	IPCB	D10	PCB0	25,797	551	176	727	463	24,607
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	33,261	710	228	938	597	31,726
21	TOTAL POLLUTION CONTROL			PCT0	59,058	1,261	404	1,665	1,060	56,333
22	TOTAL ADDITIVE ADJUSTMENTS			PLADD	59,058	1,261	404	1,665	1,060	56,333
23	DEMAND COMPONENT			PLADDD	59,058	1,261	404	1,665	1,060	56,333
24	CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE			NOP	4,902,317	77,056	27,525	104,581	64,773	4,732,963
26	DEMAND COMPONENT			NOPD	4,250,582	76,880	27,457	104,337	64,656	4,081,589
27	ENERGY COMPONENT			NOPE	5,019	111	36	147	117	4,755
28	CUSTOMER COMPONENT			NOPC	646,716	65	32	97	0	646,619
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	WHOLLY-OWNED COAL	M10A	EG10	M10A	68,153	1,406	447	1,853	967	65,333
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	25,848	533	170	703	367	24,778
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL			M10T	94,001	1,939	617	2,556	1,334	90,111
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	D10	M11A	34,077	727	234	961	611	32,505
38	WHOLLY-OWNED COAL	M11B	D10	M11B	38,635	825	264	1,089	694	36,852
39	OTHER NON-NUCLEAR	M11C	D10	M11C	13,307	284	91	375	239	12,693
40	TOTAL PRODUCTION			M11T	86,019	1,836	589	2,425	1,544	82,050
41	TRANS/DIST	M14	AT2	M14	22,801	132	78	210	110	22,481
42	DEMAND COMPONENT			M14D	14,398	131	78	209	110	14,079
43	CUSTOMER COMPONENT			M14C	8,403	1	0	1	0	8,402
44	TOTAL PLANT M & S			M20T	108,820	1,968	667	2,635	1,654	104,531
45	TOTAL FUEL AND M & S			MCD	202,821	3,907	1,284	5,191	2,988	194,642
46	DEMAND COMPONENT			MCDD	100,417	1,967	667	2,634	1,654	96,129
47	ENERGY COMPONENT			MCDE	94,001	1,939	617	2,556	1,334	90,111
48	CUSTOMER COMPONENT			MCDC	8,403	1	0	1	0	8,402
49	WORKING CASH									
50	WORKING CASH O & M	CASH	MCAP	MCA	18,566	340	114	454	245	17,867
51	DEMAND COMPONENT			MCAD	4,923	92	34	126	75	4,722
52	ENERGY COMPONENT			MCAE	11,964	248	80	328	169	11,467
53	CUSTOMER COMPONENT			MCAC	1,679	0	0	0	0	1,679

PENNSYLVANIA POWER & LIGHT COMPANY
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PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
1	WORKING CAPITAL CONTINUED									
2	WORKING CASH CONTINUED									
3	PREPAYMENTS									
4	INSURANCE									
5	NUCLEAR PRODUCTION	MCPA	D10	MCPIA	1,860	40	12	52	34	1,774
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	407	9	2	11	8	388
7	OTHER NON-NUCLEAR PROD	MCPC	D10	MCPIC	253	5	2	7	5	241
8	OTHER PROPERTY	MCPD	AT2	MCPID	2,466	14	9	23	12	2,431
9	DEMAND COMPONENT			MCPIDD	1,557	14	9	23	12	1,522
10	CUSTOMER COMPONENT			MCPIDC	909	0	0	0	0	909
11	TOTAL PREPAID INSURANCE			MCPIT	4,986	68	25	93	59	4,834
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	141	3	1	4	3	134
16	POSTAGE	MCPO	K433	MCPO	139	2	1	3	1	135
17	DEMAND COMPONENT			MCPOD	107	2	1	3	1	103
18	CUSTOMER COMPONENT			MCPOC	32	0	0	0	0	32
19	PPUC ANNUAL ASSESS	MCPRE	K401	MCPRE	189	0	0	0	0	189
20	DEMAND COMPONENT			MCPRED	102	0	0	0	0	102
21	ENERGY COMPONENT			MCPREE	43	0	0	0	0	43
22	CUSTOMER COMPONENT			MCPREC	44	0	0	0	0	44
23	MISCELLANEOUS	MCPM	K939	MCPM	6,031	87	30	117	68	5,846
24	DEMAND COMPONENT			MCPMD	3,289	59	20	79	49	3,161
25	ENERGY COMPONENT			MCPME	1,376	28	10	38	19	1,319
26	CUSTOMER COMPONENT			MCPMC	1,366	0	0	0	0	1,366
27	TOTAL PREPAYMENTS			MCPT	11,486	160	57	217	131	11,138
28	ACCRUED TAXES	MCT	MCAP	MCT	1,969	36	12	48	26	1,895
29	DEMAND COMPONENT			MCTD	522	10	3	13	8	501
30	ENERGY COMPONENT			MCTE	1,269	26	9	35	18	1,216
31	CUSTOMER COMPONENT			MCTC	178	0	0	0	0	178
32	SEMI ANNUAL INTEREST &									
33	PREFERRED DIVIDEND PAYMENTS									
34	SEMI ANNUAL INTEREST	AES	MCAP	EAS	-29,560	-541	-181	-722	-390	-28,448
35	DEMAND COMPONENT			EASD	-7,837	-146	-54	-200	-120	-7,517
36	ENERGY COMPONENT			EASE	-19,049	-394	-127	-521	-270	-18,258
37	CUSTOMER COMPONENT			EASC	-2,674	0	0	0	0	-2,674
38	PREFERRED DIVIDEND PAYMENT	AFS	MCAP	FAS	-785	-14	-5	-19	-11	-755
39	DEMAND COMPONENT			FASD	-208	-4	-1	-5	-4	-199
40	ENERGY COMPONENT			FASE	-506	-10	-4	-14	-7	-485
41	CUSTOMER COMPONENT			FASC	-71	0	0	0	0	-71
42	TOT INT & PREF DIV PAYMENTS			EAFAT	-30,345	-555	-186	-741	-401	-29,203
43	TOTAL WORKING CASH			CWC	1,676	-19	-3	-22	1	1,697
44	DEMAND COMPONENT			CWCD	5,116	83	30	113	72	4,931
45	ENERGY COMPONENT			CWCE	-4,903	-102	-33	-135	-71	-4,697
46	CUSTOMER COMPONENT			CWCC	1,463	0	0	0	0	1,463
47	TOTAL WORKING CAPITAL			WOO	204,497	3,888	1,281	5,169	2,989	196,339
48	DEMAND COMPONENT			WOOD	105,533	2,050	697	2,747	1,725	101,061
49	ENERGY COMPONENT			WOOE	89,098	1,837	584	2,421	1,263	85,414
50	CUSTOMER COMPONENT			WOOC	9,866	1	0	1	0	9,865
51	TOTAL RATE BASE			RBX	5,106,814	80,944	28,806	109,750	67,762	4,929,302
52	DEMAND COMPONENT			RBXD	4,356,115	78,931	28,153	107,084	66,381	4,182,650
53	ENERGY COMPONENT			RBXE	94,117	1,948	620	2,568	1,380	90,169
54	CUSTOMER COMPONENT			RBXC	656,582	65	33	98	0	656,484

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	EG10	EE01A	55,087	1,137	361	1,498	781	52,808
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	274,876	5,671	1,804	7,475	3,899	263,502
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	100,334	2,070	658	2,728	1,424	96,182
7	TOTAL FUEL			EE01T	430,297	8,878	2,823	11,701	6,104	412,492
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	34,815	718	229	947	496	33,374
10	NON-UTILITY GENER	G05E	EG10	EE05E	222,089	4,582	1,457	6,039	3,151	212,899
11	SAFE HARBOR	G06D	D10	EE06D	10,179	217	70	287	183	9,709
12	PJM INTERCHANGE	G07E	EG10	EE07E	38,324	791	251	1,042	544	36,738
13	BORDERLINE-DEMAND	G08D	D10	EE08D	6	0	0	0	0	6
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	108	2	1	3	1	104
15	TOTAL POWER PURCHASES			EE09	305,521	6,310	2,008	8,318	4,373	292,830
16	DEMAND COMPONENT			EE09D	10,185	217	70	287	183	9,715
17	ENERGY COMPONENT			EE09E	295,336	6,093	1,938	8,031	4,190	283,115
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	5,828	124	40	164	105	5,559
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	14,147	292	93	385	200	13,562
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	5,695	118	37	155	81	5,459
23	TOTAL FUEL HANDLING			EE02	19,842	410	130	540	281	19,021
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	4,337	89	29	118	61	4,158
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	116,978	2,497	800	3,297	2,100	111,581
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	38,908	803	255	1,058	552	37,298
30	TOTAL NUCLEAR			EE17A	155,886	3,300	1,055	4,355	2,652	148,879
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	39,654	846	272	1,118	712	37,824
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	57,472	1,186	377	1,563	815	55,094
34	TOTAL WHOLLY-OWNED COAL			EE17B	97,126	2,032	649	2,681	1,527	92,918
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	46,305	988	317	1,305	831	44,169
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	16,058	331	106	437	227	15,394
38	TOTAL OTHER NON-NUCLEAR			EE17C	62,363	1,319	423	1,742	1,058	59,563
39	TOTAL OTHER PRODUCTION EXP			EE17T	315,375	6,651	2,127	8,778	5,237	301,360
40	DEMAND COMPONENT			EE17TD	202,937	4,331	1,389	5,720	3,643	193,574
41	ENERGY COMPONENT			EE17TE	112,438	2,320	738	3,058	1,594	107,786
42	TOTAL PRODUCTION			EE10	1,081,200	22,462	7,157	29,619	16,161	1,035,420
43	DEMAND COMPONENT			EE10D	218,950	4,672	1,499	6,171	3,931	208,848
44	ENERGY COMPONENT			EE10E	862,250	17,790	5,658	23,448	12,230	826,572
45	TRANSMISSION	G20	D10	EE20	10,469	223	72	295	188	9,986

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CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	GENERATION STEP-UP	G26	D10	EE26	227	5	1	6	4	217
5	138/69 KV	G27	D10	EE27	2,672	57	18	75	48	2,549
6	PRIMARY	G28	D20	EE28	8,992	0	76	76	0	8,916
7	SECONDARY	G29	D30	EE29	189	0	0	0	0	189
8	TOTAL SUBSTATIONS			EESS	12,080	62	95	157	52	11,871
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	9,150	195	63	258	164	8,728
11	PRIMARY	G32	D20	EE32	7,605	0	64	64	0	7,541
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	8,405	0	0	0	0	8,405
14	CUSTOMER COMPONENT	G33C	C30	EE33C	10,301	0	0	0	0	10,301
15	STREET LIGHTING	G34	K401	EE34	959	0	0	0	0	959
16	TOTAL OVERHEAD LINES			EEOL	36,420	195	127	322	164	35,934
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	138	3	1	4	2	132
19	PRIMARY	G36	D20	EE36	474	0	4	4	0	470
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	1,073	0	0	0	0	1,073
22	CUSTOMER COMPONENT	G37C	C30	EE37C	1,790	0	0	0	0	1,790
23	TOTAL UNDERGROUND LINES			EEUG	3,475	3	5	8	2	3,465
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	2,021	0	0	0	0	2,021
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	2,619	0	0	0	0	2,619
27	TOTAL LINE TRANSFORMERS			EELT	4,640	0	0	0	0	4,640
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	406	0	0	0	0	406
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	4,384	0	0	0	0	4,384
31	TOTAL SERVICES			EESV	4,790	0	0	0	0	4,790
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	11,841	40	34	74	34	11,733
33	DEMAND COMPONENT			EE42D	6,806	40	33	73	34	6,699
34	CUSTOMER COMPONENT			EE42C	5,035	0	1	1	0	5,034
35	METERS	G43	CM1	EE43	10,037	12	6	18	0	10,019
36	STREET LIGHTING	G46	K401	EE46	2,427	0	0	0	0	2,427
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	3,856	0	0	0	0	3,856
38	TOTAL DISTRIBUTION			EE30	89,566	312	267	579	252	88,735
39	DEMAND COMPONENT			EE30D	48,158	300	260	560	252	47,346
40	CUSTOMER COMPONENT			EE30C	41,408	12	7	19	0	41,389
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CM2	EE50	8,927	1	1	2	0	8,925
43	UNCOLLECTIBLE	G51	CM5	EE51	17,367	11	1	12	0	17,355
44	OTHER	G55	C10	EE55	24,456	0	0	0	0	24,456
45	TOTAL CUSTOMER ACCTS			EE56	50,750	12	2	14	0	50,736
46	CUST SERVICE & INFORMATION	G60	K401	EE60	17,114	0	0	0	0	17,114
47	SALES	G65	K401	EE65	4,669	0	0	0	0	4,669
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K401	EE70	2,645	0	0	0	0	2,645
50	DEMAND COMPONENT			EE70D	1,430	0	0	0	0	1,430
51	ENERGY COMPONENT			EE70E	597	0	0	0	0	597
52	CUSTOMER COMPONENT			EE70C	618	0	0	0	0	618

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CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	FERC REGULATORY	G71	C11	EE71	548	274	274	548	0	0
3	DEMAND COMPONENT			EE71D	370	180	190	370	0	0
4	ENERGY COMPONENT			EE71E	177	94	83	177	0	0
5	CUSTOMER COMPONENT			EE71C	0	0	0	0	0	0
6	PROPERTY INSURANCE									
7	NUCLEAR PRODUCTION	G72A	D10	EE72A	4,539	97	31	128	81	4,330
8	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	358	8	2	10	7	341
9	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	222	5	1	6	4	212
10	OTHER PROPERTY	G72D	AT2	EE72D	2,166	13	7	20	10	2,136
11	DEMAND COMPONENT			EE72DD	1,368	13	7	20	10	1,338
12	CUSTOMER COMPONENT			EE72DC	798	0	0	0	0	798
13	TOTAL PROPERTY INSURANCE			EE72T	7,285	123	41	164	102	7,019
14	EMPLOYEE BENEFITS	G73	K939	EE73	62,769	903	310	1,213	713	60,843
15	DEMAND COMPONENT			EE73D	34,230	607	216	823	510	32,897
16	ENERGY COMPONENT			EE73E	14,321	296	94	390	203	13,728
17	CUSTOMER COMPONENT			EE73C	14,218	0	1	1	0	14,217
18	OTHER A & G	G75	K929	EE75	80,201	1,154	396	1,550	911	77,740
19	DEMAND COMPONENT			EE75D	43,736	776	275	1,051	652	42,033
20	ENERGY COMPONENT			EE75E	18,299	378	120	498	259	17,542
21	CUSTOMER COMPONENT			EE75C	18,167	1	0	1	0	18,166
22	TOT ADMIN & GEN EXPENSES			EE79	153,448	2,454	1,021	3,475	1,726	148,247
23	DEMAND COMPONENT			EE79D	86,252	1,685	723	2,408	1,264	82,580
24	ENERGY COMPONENT			EE79E	33,394	768	297	1,065	462	31,867
25	CUSTOMER COMPONENT			EE79C	33,802	1	1	2	0	33,800
26	TOTAL O & M BEFORE ADJUST			EE80	1,407,216	25,463	8,519	33,982	18,327	1,354,907
27	DEMAND COMPONENT			EE80D	368,499	6,880	2,554	9,434	5,635	353,430
28	ENERGY COMPONENT			EE80E	895,644	18,558	5,955	24,513	12,692	858,439
29	CUSTOMER COMPONENT			EE80C	143,073	26	9	35	0	143,038
30	ADJUSTMENTS TO O & M EXPENSES									
31	M/O COAL & OTHER SALES	G81A	EG10	EE81A	-10,213	-211	-67	-278	-145	-9,790
32	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	12,136	250	80	330	172	11,634
33	TOTAL ENERGY COST ADJUST			EE81	1,923	39	13	52	27	1,844
34	WAGE EXPENSE	G82	K939	EE82	-2,955	-43	-14	-57	-34	-2,864
35	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-2,168	-31	-11	-42	-25	-2,101
36	RATE CASE EXPENSE	G84	K401	EE84	746	0	0	0	0	746
37	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-475	-10	-3	-13	-9	-453
38	INTEREST ON CUST DEPOSITS	G86	K401	EE86	122	0	0	0	0	122
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-12,501	-180	-62	-242	-142	-12,117
40	DECOMMISSIONING SSES	G88	D10	EE88	17,608	376	120	496	316	16,796
41	DECOMMISSIONING FOSSIL	G89	D10	EE89	45,071	962	308	1,270	810	42,991
42	MANAGEMENT AUDIT COSTS	G90	K401	EE90	-167	0	0	0	0	-167
43	AMORT OF WINDOW DEFERRAL	G91	K401	EE91	1,199	0	0	0	0	1,199
44	SOCIAL PROGRAMS	G92	K401	EE92	3,530	0	0	0	0	3,530
45	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS			EE99	51,933	1,113	351	1,464	943	49,526
47	DEMAND COMPONENT			EE99D	56,356	1,157	365	1,522	973	53,861
48	ENERGY COMPONENT			EE99E	-1,339	-44	-14	-58	-30	-1,251
49	CUSTOMER COMPONENT			EE99C	-3,084	0	0	0	0	-3,084
50	TOTAL OPER & MAINT EXPENSES			EE00	1,459,149	26,576	8,870	35,446	19,270	1,404,433
51	DEMAND COMPONENT			EE00D	424,855	8,037	2,919	10,956	6,608	407,291
52	ENERGY COMPONENT			EE00E	894,305	18,513	5,942	24,455	12,662	857,188
53	CUSTOMER COMPONENT			EE00C	139,989	26	9	35	0	139,954

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CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	1 DEPRECIATION EXPENSE	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
2	PRODUCTION									
3	NUCLEAR	GD07	D10	ED07	145,395	3,104	994	4,098	2,610	138,687
4	WHOLLY-OWNED COAL	GD08	D10	ED08	54,053	1,154	370	1,524	970	51,559
5	OTHER NON-NUCLEAR	GD09	D10	ED09	19,815	423	136	559	355	18,901
6	TOTAL PRODUCTION			ED10	219,263	4,681	1,500	6,181	3,935	209,147
7	TRANSMISSION									
8	500/230 KV	GD15	D10	ED15	6,115	131	41	172	110	5,833
9	138/69 KV	GD16	D15	ED16	1,755	38	12	50	32	1,673
10	TOTAL TRANSMISSION			ED20	7,870	169	53	222	142	7,506
11	DISTRIBUTION									
12	SUBSTATIONS									
13	GENERATION STEP-UP	GD26	D10	ED26	114	2	1	3	2	109
14	138/69 KV	GD27	D10	ED27	1,302	28	9	37	23	1,242
15	PRIMARY	GD28	D20	ED28	4,363	0	37	37	0	4,326
16	SECONDARY	GD29	D30	ED29	93	0	0	0	0	93
17	TOTAL SUBSTATIONS			EDSS	5,872	30	47	77	25	5,770
18	OVERHEAD LINES									
19	138/69 KV	GD31	D10	ED31	7,156	153	49	202	128	6,826
20	PRIMARY	GD32	D20	ED32	6,377	0	54	54	0	6,323
21	SECONDARY									
22	DEMAND COMPONENT	GD33D	D30	ED33D	6,790	0	0	0	0	6,790
23	CUSTOMER COMPONENT	GD33C	C30	ED33C	8,806	0	0	0	0	8,806
24	STREET LIGHTING	GD34	K401	ED34	688	0	0	0	0	688
25	TOTAL OVERHEAD LINES			EDOL	29,817	153	103	256	128	29,433
26	UNDERGROUND LINES									
27	138/69 KV	GD35	D10	ED35	322	7	2	9	6	307
28	PRIMARY	GD36	D20	ED36	1,158	0	10	10	0	1,148
29	SECONDARY									
30	DEMAND COMPONENT	GD37D	D30	ED37D	2,594	0	0	0	0	2,594
31	CUSTOMER COMPONENT	GD37C	C30	ED37C	4,331	0	0	0	0	4,331
32	TOTAL UNDERGROUND LINES			EDUG	8,405	7	12	19	6	8,380
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	GD38D	D30	ED38D	3,271	0	0	0	0	3,271
35	CUSTOMER COMPONENT	GD38C	CN8	ED38C	4,239	0	0	0	0	4,239
36	TOTAL LINE TRANSFORMERS			EDLT	7,510	0	0	0	0	7,510
37	SERVICES									
38	DEMAND COMPONENT	GD39D	D30	ED39D	785	0	0	0	0	785
39	CUSTOMER COMPONENT	GD39C	CN9	ED39C	8,470	0	0	0	0	8,470
40	TOTAL SERVICES			EDSV	9,255	0	0	0	0	9,255
41	METERS	GD43	CN1	ED43	3,301	4	2	6	0	3,295
42	AREA LIGHTING FIXTURES	GD44	K401	ED44	181	0	0	0	0	181
43	STREET LIGHTING	GD46	K401	ED46	2,110	0	0	0	0	2,110
44	TOTAL DISTRIBUTION			ED30	66,451	194	164	358	159	65,934
45	DEMAND COMPONENT			ED30D	34,325	190	162	352	159	33,814
46	CUSTOMER COMPONENT			ED30C	32,126	4	2	6	0	32,120
47	GENERAL	GD88	K433	ED88	10,944	159	54	213	134	10,597
48	DEMAND COMPONENT			ED88D	8,454	159	54	213	134	8,107
49	CUSTOMER COMPONENT			ED88C	2,490	0	0	0	0	2,490
50	TOTAL DEPRECIATION AND									
51	AMORTIZATION EXPENSE			ED00	304,528	5,203	1,771	6,974	4,370	293,184

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	TAXES									
2	TAXES OTHER THAN INCOME,									
3	EXCLUDING GROSS RECEIPTS									
4	CAPITAL STOCK	GT1	P01	ET1	31,069	503	178	681	423	29,965
5	DEMAND COMPONENT			ET1D	27,307	503	177	680	423	26,204
6	CUSTOMER COMPONENT			ET1C	3,762	0	1	1	0	3,761
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	40,372	654	231	885	549	38,938
8	DEMAND COMPONENT			ET3D	35,484	654	230	884	549	34,051
9	CUSTOMER COMPONENT			ET3C	4,888	0	1	1	0	4,887
10	REGULATORY ASSESSMENT	GT5	K401	ET5	774	0	0	0	0	774
11	DEMAND COMPONENT			ET5D	418	0	0	0	0	418
12	ENERGY COMPONENT			ET5E	175	0	0	0	0	175
13	CUSTOMER COMPONENT			ET5C	181	0	0	0	0	181
14	LOCAL PROPERTY & OTHER	GT6	P01	ET6	639	10	4	14	9	616
15	DEMAND COMPONENT			ET6D	562	10	4	14	9	539
16	CUSTOMER COMPONENT			ET6C	77	0	0	0	0	77
17	SALES & USE	GT7	P01	ET7	-37	-1	0	-1	0	-36
18	DEMAND COMPONENT			ET7D	-32	-1	0	-1	0	-31
19	CUSTOMER COMPONENT			ET7C	-5	0	0	0	0	-5
20	FEDERAL ENVIRONMENTAL	GT8	P01	ET8	615	10	3	13	9	593
21	DEMAND COMPONENT			ET8D	541	10	3	13	9	519
22	CUSTOMER COMPONENT			ET8C	74	0	0	0	0	74
23	PAYROLL TAXES	GP01	K939	EP01	17,241	248	85	333	196	16,712
24	DEMAND COMPONENT			EP01D	9,402	167	59	226	140	9,036
25	ENERGY COMPONENT			EP01E	3,934	81	26	107	56	3,771
26	CUSTOMER COMPONENT			EP01C	3,905	0	0	0	0	3,905
27	TOTAL TAXES OTHER THAN INCOME,									
28	EXCLUDING GROSS RECEIPTS			ET01	90,673	1,424	501	1,925	1,186	87,562
29	DEMAND COMPONENT			ET01D	73,681	1,342	474	1,816	1,131	70,734
30	ENERGY COMPONENT			ET01E	4,108	81	26	107	56	3,945
31	CUSTOMER COMPONENT			ET01C	12,884	1	0	1	0	12,883
32	CAPITAL STOCK INCREASE	GT1P	K401	ET1P	1,368	0	0	0	0	1,368

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	TAXES									
2	DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	ITD18	D10	TX18	584	12	4	16	11	557
4	POLLUTION CONTROL FACILITIE	ITD40A	D10	TX40A	-168	-4	-1	-5	-3	-160
5	CLASS LIFE SYSTEM	ITD42A	P000	TX42A	-97	-1	-1	-2	-1	-94
6	DEMAND COMPONENT			TX42AD	-75	-1	-1	-2	-1	-72
7	CUSTOMER COMPONENT			TX42AC	-22	0	0	0	0	-22
8	COST OF REMOVAL	ITD42B	P000	TX42B	-723	-9	-3	-12	-7	-704
9	DEMAND COMPONENT			TX42BD	-559	-9	-3	-12	-7	-540
10	CUSTOMER COMPONENT			TX42BC	-164	0	0	0	0	-164
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	2,988	64	20	84	54	2,850
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	-30,642	-654	-210	-864	-550	-29,228
14	NUCLEAR FUEL	ITD46C	EG10	TX46C	-2,982	-62	-19	-81	-42	-2,859
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	19,881	178	81	259	149	19,473
16	DEMAND COMPONENT			TX46DD	13,947	177	81	258	149	13,540
17	CUSTOMER COMPONENT			TX46DC	5,934	1	0	1	0	5,933
18	TOTAL ACRS AND MACRS			TX46T	-10,755	-474	-128	-602	-389	-9,764
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	0
20	TOTAL DEFERRED INCOME TAXES			TXT	-11,239	-478	-129	-607	-391	-10,241
21	DEMAND COMPONENT			TXTD	-14,005	-417	-110	-527	-349	-13,129
22	CUSTOMER COMPONENT			TXTC	5,748	1	0	1	0	5,747

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-9,732	-154	-54	-208	-129	-9,395
4	DEMAND COMPONENT			TXA91D	-8,429	-154	-54	-208	-129	-8,092
5	CUSTOMER COMPONENT			TXA91C	-1,303	0	0	0	0	-1,303
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91	-9,732	-154	-54	-208	-129	-9,395
10	DEMAND COMPONENT			TX91D	-8,429	-154	-54	-208	-129	-8,092
11	CUSTOMER COMPONENT			TX91C	-1,303	0	0	0	0	-1,303
12	GROSS RECEIPTS TAX			TXG	102,396	1,595	0	1,595	0	100,801
13	DEMAND COMPONENT			TXGD	54,143	1,027	0	1,027	0	53,116
14	ENERGY COMPONENT			TXGE	36,474	566	0	566	0	35,908
15	CUSTOMER COMPONENT			TXGC	11,778	2	0	2	0	11,776
16	STATE AND FEDERAL INCOME TAXES FROM									
17	PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX	56,531	1,340	-1,232	108	462	55,961
19	DEMAND COMPONENT			TSTXD	53,512	1,312	-1,201	111	471	52,930
20	ENERGY COMPONENT			TSTXE	-695	27	-29	-2	-9	-684
21	CUSTOMER COMPONENT			TSTXC	3,714	1	-2	-1	0	3,715
22	TOTAL FEDERAL INC TAX			TFTX	145,504	3,447	-3,162	285	1,193	144,026
23	DEMAND COMPONENT			TFTXD	137,811	3,376	-3,082	294	1,216	136,301
24	ENERGY COMPONENT			TFTXE	-1,833	69	-77	-8	-23	-1,802
25	CUSTOMER COMPONENT			TFTXC	9,526	3	-4	-1	0	9,527
26	TOTAL TAXES			TX99	374,133	7,175	-4,076	3,099	2,320	368,714
27	DEMAND COMPONENT			TX99D	296,713	6,486	-3,972	2,514	2,340	291,859
28	ENERGY COMPONENT			TX99E	35,072	681	-99	582	-18	34,508
29	CUSTOMER COMPONENT			TX99C	42,348	7	-5	2	0	42,346
30	MISCELLANEOUS ALLOWABLE EXPENSE									
31	REGULATORY CREDITS/DEBITS	ITD81	D10	TX81	-73,747	-1,574	-505	-2,079	-1,324	-70,344
32	EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-487	-10	-3	-13	-7	-467
33	TOTAL-MISC ALLOWABLE EXPENSE			TX89	-74,234	-1,584	-508	-2,092	-1,331	-70,811
34	TOTAL OPERATING EXPENSES			TOE	2,063,576	37,370	6,057	43,427	24,629	1,995,520
35	DEMAND COMPONENT			TOED	917,246	18,138	209	18,347	11,986	886,913
36	ENERGY COMPONENT			TOEE	929,377	19,194	5,843	25,037	12,644	891,696
37	CUSTOMER COMPONENT			TOEC	216,953	37	6	43	0	216,910
38	(LN 26 -14 -18)			OEBT	1,861,541	32,582	10,451	43,033	22,975	1,795,533
39	DEMAND COMPONENT			OEBTD	725,923	13,450	4,491	17,941	10,299	697,683
40	ENERGY COMPONENT			OEBTE	931,905	19,099	5,948	25,047	12,676	894,182
41	CUSTOMER COMPONENT			OEBTC	203,713	33	12	45	0	203,668
42	OTHER OPER EXP W/O SIT & FIT			TOOE	1,861,541	32,582	10,451	43,033	22,975	1,795,533
43	DEMAND COMPONENT			TOOED	725,923	13,450	4,491	17,941	10,299	697,683
44	ENERGY COMPONENT			TOOEE	931,905	19,099	5,948	25,047	12,676	894,182
45	CUSTOMER COMPONENT			TOOEC	203,713	33	12	45	0	203,668

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY - OPERATING EXPENSES
$1,000

PART 2

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

	INPUT ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
				TRANSMISSION	PRIMARY	TOTAL		
1 SUMMARY - TOTAL TAXES								
2 TOTAL-TAXES OTHER THAN INCOME,								
3 EXCLUDING GROSS RECEIPTS		ET01	90,673	1,424	501	1,925	1,186	87,562
4 TOT-DEF INC TAXES		TXT	-11,239	-478	-129	-607	-391	-10,241
5 TOTAL-ITC		TX91	-9,732	-154	-54	-208	-129	-9,395
6 GROSS RECEIPTS TAX		TXG	102,396	1,595	0	1,595	0	100,801
7 TOTAL-STATE INC TAX		TSTX	56,531	1,340	-1,232	108	462	55,961
8 TOTAL-FED INC TAX		TFTX	145,504	3,447	-3,162	285	1,193	144,026
9 TOTAL TAXES		TX99	374,133	7,175	-4,076	3,099	2,320	368,714
10 SUMMARY - OPERATING EXPENSES								
11 O & M PRODUCTION		EE10	1,081,200	22,462	7,157	29,619	16,161	1,035,420
12 O & M TRANSMISSION		EE20	10,469	223	72	295	188	9,986
13 O & M DISTRIBUTION		EE30	89,566	312	267	579	252	88,735
14 O & M CUSTOMER ACCOUNTS		EE56	50,750	12	2	14	0	50,736
15 O & M CUST SVC & INFO		EE60	17,114	0	0	0	0	17,114
16 O & M SALES		EE65	4,669	0	0	0	0	4,669
17 O & M ADMIN & GENERAL		EE79	153,448	2,454	1,021	3,475	1,726	148,247
18 ADJUSTS TO O & M EXPENSES		EE99	51,933	1,113	351	1,464	943	49,526
19 TOTAL OPER & MAINT EXPENSES		EE00	1,459,149	26,576	8,870	35,446	19,270	1,404,433
20 DEMAND COMPONENT		EE00D	424,855	8,037	2,919	10,956	6,608	407,291
21 ENERGY COMPONENT		EE00E	894,305	18,513	5,942	24,455	12,662	857,188
22 CUSTOMER COMPONENT		EE00C	139,989	26	9	35	0	139,954
23 DEPRECIATION & AMORTIZATION		ED00	304,528	5,203	1,771	6,974	4,370	293,184
24 DEMAND COMPONENT		ED00D	269,912	5,199	1,769	6,968	4,370	258,574
25 CUSTOMER COMPONENT		ED00C	34,616	4	2	6	0	34,610
26 TAXES		TX99	374,133	7,175	-4,076	3,099	2,320	368,714
27 DEMAND COMPONENT		TX99D	296,713	6,486	-3,972	2,514	2,340	291,859
28 ENERGY COMPONENT		TX99E	35,072	681	-99	582	-18	34,508
29 CUSTOMER COMPONENT		TX99C	42,348	7	-5	2	0	42,346
30 MISC ALLOWABLE EXPENSES		TX89	-74,234	-1,584	-508	-2,092	-1,331	-70,811
31 TOTAL OPERATING EXPENSES		TOE	2,063,576	37,370	6,057	43,427	24,629	1,995,520
32 DEMAND COMPONENT		TOED	917,246	18,138	209	18,347	11,986	886,913
33 ENERGY COMPONENT		TOEE	929,377	19,194	5,843	25,037	12,644	891,696
34 CUSTOMER COMPONENT		TOEC	216,953	37	6	43	0	216,910
35 SUMMARY - OPERATING EXPENSES								
36 STATE INCOME TAX		TSTX	56,531	1,340	-1,232	108	462	55,961
37 FEDERAL INCOME TAX		TFTX	145,504	3,447	-3,162	285	1,193	144,026
38 OTHER OPER EXP W/O SIT & FIT		TOOE	1,861,541	32,582	10,451	43,033	22,975	1,795,533
39 TOTAL OPERATING EXPENSES		TOE	2,063,576	37,370	6,057	43,427	24,629	1,995,520

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT
1	OPERATING REVENUES									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			2,398,935	42,845	0	42,845	26,356	2,329,734
4	ENERGY/FUEL REVS	ECR			-30,972	0	0	0	0	-30,972
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-39,103	0	0	0	0	-39,103
7	TOTAL SALE OF ELECTRICITY			RRT	2,328,860	42,845	0	42,845	26,356	2,259,659
8	ANNUALIZATION	ANN			24,486	0	0	0	0	24,486
9	LATE PAYMENT CHARGES	S11	K401	R11	6,783	0	0	0	0	6,783
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	2,360,129	42,845	0	42,845	26,356	2,290,928
11	OTHER OPERATING REVENUES									
12	MISC SERVICE REVS (451)	S20	K401	R20	155	0	0	0	0	155
13	RENT-ELEC ATTACHM'TS (454)	S23	P30	R23	12,542	42	37	79	35	12,428
14	DEMAND COMPONENT			R23D	7,209	42	36	78	35	7,096
15	CUSTOMER COMPONENT			R23C	5,333	0	1	1	0	5,332
16	GENERAL (456)	S24	K939	R24	4,058	58	20	78	47	3,933
17	DEMAND COMPONENT			R24D	2,213	39	14	53	34	2,126
18	ENERGY COMPONENT			R24E	926	19	6	25	13	888
19	CUSTOMER COMPONENT			R24C	919	0	0	0	0	919
20	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	31,441	671	215	886	565	29,990
21	ENERGY SALES (ACCT 447)									
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	4,597	95	30	125	65	4,407
23	2-PARTY (447)	S34	EG10	R34	3,756	77	25	102	53	3,601
24	RESERVATION SALES (447)	S36	EG10	R36	3,788	78	25	103	54	3,631
25	PJM (447)	S38	EG10	R38	74,326	1,534	487	2,021	1,054	71,251
26	TOTAL ENERGY SALES			R40	86,467	1,784	567	2,351	1,226	82,890
27	TOTAL OTHER OPERATING REVS			ROOT	138,257	2,632	863	3,495	1,938	132,824
28	DEMAND COMPONENT			ROOTD	44,457	828	290	1,118	699	42,640
29	ENERGY COMPONENT			ROOTE	87,393	1,803	573	2,376	1,239	83,778
30	CUSTOMER COMPONENT			ROOTC	6,407	1	0	1	0	6,406
31	TOTAL OPERATING REVENUES			ROT	2,498,386	45,477	863	46,340	28,294	2,423,752
32	DERIVATION-									
33	BASE FOR GROSS RECEIPTS TAX									
34	TOTAL OPERATING REVENUES			ROT	2,498,386	45,477	863	46,340	28,294	2,423,752
35	MINUS: EXEMPT GRT REVENUE									
36	TRANSMISSION	FTR1			6,598	6,598	0	6,598	0	0
37	PRIMARY	FPR1			0	0	0	0	0	0
38	UGI	FUGI			26,356	0	0	0	26,356	0
39	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
40	TOTAL OTHER OPERATING REVS			ROOT	138,257	2,632	863	3,495	1,938	132,824
41	BASE FOR GR RECEIPTS TAX			RRBG	2,327,175	36,247	0	36,247	0	2,290,928
42	GROSS RECEIPTS TAX									
43	(LN 44 X 4.4%)			TXGR	102,396	1,595	0	1,595	0	100,801

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000

PART 2

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

	DERIVATION-	INPUT ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
2	TAXABLE NET INCOME								
3	OPERATING REVENUES		ROT	2,498,386	45,477	863	46,340	28,294	2,423,752
4	MINUS: OTHER OPERATING EXPENSES								
5	(LN 26 -14 -18)		OEBT	1,861,541	32,582	10,451	43,033	22,975	1,795,533
6	EQUALS: TAXABLE INCOME		TAXI	636,845	12,895	-9,588	3,307	5,319	628,219
7	PLUS: ADJ'S TO TAXABLE INCOME								
8	(P22 LN 22)		TAT	-167,169	-1,746	-694	-2,440	-1,484	-163,245
9	EQUALS: TAXABLE NET INCOME		TNI	469,676	11,149	-10,282	867	3,835	464,974
10	STATE INCOME TAX CALCULATION								
11	TAXABLE NET INCOME		TNI	469,676	11,149	-10,282	867	3,835	464,974
12	ADJUSTMENTS TO STATE TAXABLE								
13	INCOME (P23 LN 16)		TASI	-33	-4	-1	-5	-6	-22
14	STATE TAXABLE INCOME		TSTI	469,643	11,145	-10,283	862	3,829	464,952
15	STATE INCOME TAX @ 11.99%		GSIT	56,310	1,336	-1,233	103	459	55,748
16	STATE INCOME TAX ADJ'S								
17	(P23 LN 25)		TSTA	221	4	1	5	3	213
18	TOTAL-STATE INCOME TAX								
19	(LN 15 + 17)		TSIT1	56,531	1,340	-1,232	108	462	55,961
20	FEDERAL INC TAX CALCULATION								
21	TAXABLE NET INCOME		TNI	469,676	11,149	-10,282	867	3,835	464,974
22	DEDUCTIONS								
23	STATE INCOME TAX (LN 15)		GSIT	56,310	1,336	-1,233	103	459	55,748
24	TOTAL-DEDUCTIONS		TSFS	56,310	1,336	-1,233	103	459	55,748
25	FEDERAL TAXABLE INCOME		TFTI	413,366	9,813	-9,049	764	3,376	409,226
26	FEDERAL INCOME TAX @ 35.0%		GFIT	144,678	3,434	-3,167	267	1,182	143,229
27	FEDERAL INCOME TAX ADJ'S								
28	(P24 LN 21)		TAFI	826	13	5	18	11	797
29	TOTAL-FEDERAL INCOME TAX		TFIT1	145,504	3,447	-3,162	285	1,193	144,026

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES PART 2
$1,000

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	-194,590	-3,084	-1,098	-4,182	-2,582	-187,826
3	DEMAND COMPONENT			TA1D	-165,985	-3,007	-1,073	-4,080	-2,530	-159,375
4	ENERGY COMPONENT			TA1E	-3,586	-74	-24	-98	-52	-3,436
5	CUSTOMER COMPONENT			TA1C	-25,018	-2	-2	-4	0	-25,014
6	TOTAL DEFERRED INCOME TAXES			TXT	-11,239	-478	-129	-607	-391	-10,241
7	DEMAND COMPONENT			TXTD	-14,005	-417	-110	-527	-349	-13,129
8	ENERGY COMPONENT			TXTE	-2,982	-62	-19	-81	-42	-2,859
9	CUSTOMER COMPONENT			TXTC	5,748	1	0	1	0	5,747
10	NET INVESTMENT TAX CREDIT			TX91	-9,732	-154	-54	-208	-129	-9,395
11	DEMAND COMPONENT			TX91D	-8,429	-154	-54	-208	-129	-8,092
12	CUSTOMER COMPONENT			TX91C	-1,303	0	0	0	0	-1,303
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	145,395	3,104	994	4,098	2,610	138,687
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	54,053	1,154	370	1,524	970	51,559
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	19,815	423	136	559	355	18,901
17	TRANSMISSION	ITAD13	ED20	TAD13	7,870	169	53	222	142	7,506
18	DISTRIBUTION	ITAE13	ED30	TAE13	66,451	194	164	358	159	65,934
19	DEMAND COMPONENT			TAE13D	38,159	192	163	355	159	37,645
20	CUSTOMER COMPONENT			TAE13C	28,292	2	1	3	0	28,289
21	GENERAL PLANT	ITAF13	ED88	TAF13	10,944	159	54	213	134	10,597
22	DEMAND COMPONENT			TAF13D	8,454	159	54	213	134	8,107
23	ENERGY COMPONENT			TAF13E	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C	2,490	0	0	0	0	2,490
25	TOTAL BOOK DEPREC & AMORT			TA13	304,528	5,203	1,771	6,974	4,370	293,184
26	DEMAND COMPONENT			TA13D	273,747	5,201	1,770	6,971	4,370	262,406
27	ENERGY COMPONENT			TA13E	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C	30,781	2	1	3	0	30,778
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	387	5	2	7	4	376
30	DEMAND COMPONENT			TA14D	303	5	2	7	4	292
31	CUSTOMER COMPONENT			TA14C	84	0	0	0	0	84
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-28,568	-610	-195	-805	-513	-27,250
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-44,135	-942	-302	-1,244	-792	-42,099
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	-20,829	-445	-143	-588	-373	-19,868
36	TRANSMISSION	ITAD15	ED20	TAD15	-12,338	-265	-83	-348	-223	-11,767
37	DISTRIBUTION	ITAE15	ED30	TAE15	-104,184	-304	-257	-561	-250	-103,373
38	DEMAND COMPONENT			TAE15D	-59,828	-300	-256	-556	-250	-59,022
39	CUSTOMER COMPONENT			TAE15C	-44,356	-4	-1	-5	0	-44,351
40	GENERAL PLANT	ITAF15	ED88	TAF15	-19,281	-280	-95	-375	-236	-18,670
41	DEMAND COMPONENT			TAF15D	-14,894	-280	-95	-375	-236	-14,283
42	CUSTOMER COMPONENT			TAF15C	-4,387	0	0	0	0	-4,387
43	NUCLEAR FUEL	ITAG15	EG10	TAG15	-38,268	-790	-251	-1,041	-542	-36,685
44	TOTAL TAX DEPRECIATION			TA15	-267,603	-3,636	-1,326	-4,962	-2,929	-259,712
45	DEMAND COMPONENT			TA15D	-180,592	-2,842	-1,074	-3,916	-2,387	-174,289
46	ENERGY COMPONENT			TA15E	-38,268	-790	-251	-1,041	-542	-36,685
47	CUSTOMER COMPONENT			TA15C	-48,743	-4	-1	-5	0	-48,738
48	ENERGY COST RATE	ITA18	K401	TA18	-7,807	0	0	0	0	-7,807
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,286	105	36	141	83	7,062
50	DEMAND COMPONENT			TA20D	3,973	71	25	96	59	3,818
51	ENERGY COMPONENT			TA20E	1,662	34	11	45	24	1,593
52	CUSTOMER COMPONENT			TA20C	1,650	0	0	0	0	1,650
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-186,056	-2,144	-834	-2,978	-1,657	-181,421
55	DEMAND COMPONENT			TAST1D	-94,963	-1,214	-539	-1,753	-1,020	-92,190
56	ENERGY COMPONENT			TAST1E	-52,643	-926	-294	-1,220	-636	-50,787
57	CUSTOMER COMPONENT			TAST1C	-38,450	-3	-2	-5	0	-38,445

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT
1	BALANCE BROUGHT FORWARD									
2	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-186,056	-2,144	-834	-2,978	-1,657	-181,421
3	CONTINUED									
4	NUCLEAR DECOMMISSIONING	ITA22	D10	TA22	429	9	3	12	8	409
5	MINERS HEALTH COSTS	ITA24	EG10	TA24	9,292	192	61	253	131	8,908
6	NUCLEAR FUEL	ITA25	EG10	TA25	44,420	917	291	1,208	630	42,582
7	PENSIONS * SUPP RETIRE	ITA30	K939	TA30	10,163	146	50	196	116	9,851
8	DEMAND COMPONENT			TA30D	5,542	98	35	133	83	5,326
9	ENERGY COMPONENT			TA30E	2,319	48	15	63	33	2,223
10	CUSTOMER COMPONENT			TA30C	2,302	0	0	0	0	2,302
11	MISCELLANEOUS	ITA32	K939	TA32	18	0	0	0	1	17
12	DEMAND COMPONENT			TA32D	10	0	0	0	1	9
13	ENERGY COMPONENT			TA32E	4	0	0	0	0	4
14	CUSTOMER COMPONENT			TA32C	4	0	0	0	0	4
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K401	TA34	1,199	0	0	0	0	1,199
16	DEMAND COMPONENT			TA34D	648	0	0	0	0	648
17	ENERGY COMPONENT			TA34E	271	0	0	0	0	271
18	CUSTOMER COMPONENT			TA34C	280	0	0	0	0	280
19	POWER PLANT INVENTORY	ITA42	K419	TA42	-4,652	-126	0	-126	-87	-4,439
20	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10	TA47	2,859	61	20	81	51	2,727
21	LOSS ON REAQUIRED DEBT	ITA48	P00	TA48	-18,388	-290	-103	-393	-244	-17,751
22	DEMAND COMPONENT			TA48D	-15,927	-290	-103	-393	-244	-15,290
23	CUSTOMER COMPONENT			TA48C	-2,461	0	0	0	0	-2,461
24	SSES OUTAGE COSTS	ITA50	D10	TA50	-8,318	-178	-56	-234	-150	-7,934
25	AMORTIZ LEASED EQUIP	ITA58	P01	TA58	5,852	95	33	128	80	5,644
26	DEMAND COMPONENT			TA58D	5,143	95	33	128	80	4,935
27	CUSTOMER COMPONENT			TA58C	709	0	0	0	0	709
28	REMOVAL COSTS	ITA60	P000	TA60	-20,531	-245	-98	-343	-206	-19,982
29	DEMAND COMPONENT			TA60D	-15,881	-245	-97	-342	-206	-15,333
30	CUSTOMER COMPONENT			TA60C	-4,650	0	-1	-1	0	-4,649
31	REALIZED INVENTORY LOSS	ITA62	K939	TA62	-5,828	-84	-29	-113	-66	-5,649
32	DEMAND COMPONENT			TA62D	-3,178	-56	-21	-77	-47	-3,054
33	ENERGY COMPONENT			TA62E	-1,330	-27	-9	-36	-19	-1,275
34	CUSTOMER COMPONENT			TA62C	-1,320	0	0	0	0	-1,320
35	1991 PA CNI REFUND	ITA65	K939	TA65	10,817	156	53	209	123	10,485
36	DEMAND COMPONENT			TA65D	5,899	105	37	142	88	5,669
37	ENERGY COMPONENT			TA65E	2,468	51	16	67	35	2,366
38	CUSTOMER COMPONENT			TA65C	2,450	0	0	0	0	2,450
39	CLEARING & P/R EQUAL	ITA66	K939	TA66	1,750	25	9	34	20	1,696
40	DEMAND COMPONENT			TA66D	954	17	6	23	14	917
41	ENERGY COMPONENT			TA66E	399	8	3	11	6	382
42	CUSTOMER COMPONENT			TA66C	396	0	0	0	0	396
43	COAL INVENTORY ADJUSTMENT	ITA68	D10	TA68	-8,115	-173	-56	-229	-145	-7,741
44	ESOP DIVIDEND	ITA72	K929	TA72	-8,108	-117	-40	-157	-92	-7,859
45	DEMAND COMPONENT			TA72D	-4,421	-79	-27	-106	-66	-4,249
46	ENERGY COMPONENT			TA72E	-1,850	-38	-12	-50	-27	-1,773
47	CUSTOMER COMPONENT			TA72C	-1,837	0	0	0	0	-1,837
48	CONTRIB IN AID OF CONSTR.	ITA78	K401	TA78	4,620	0	0	0	0	4,620
49	DEMAND COMPONENT			TA78D	2,638	0	0	0	0	2,638
50	CUSTOMER COMPONENT			TA78C	1,982	0	0	0	0	1,982
51	ADJUST-SALES OF PROPERTY	ITA85	P01	TA85	-5,144	-83	-30	-113	-70	-4,961
52	DEMAND COMPONENT			TA85D	-4,521	-83	-30	-113	-70	-4,338
53	CUSTOMER COMPONENT			TA85C	-623	0	0	0	0	-623
54	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	-734	-12	-4	-16	-10	-708
55	DEMAND COMPONENT			TA95D	-645	-12	-4	-16	-10	-619
56	CUSTOMER COMPONENT			TA95C	-89	0	0	0	0	-89

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE				
						TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
1	BALANCE BROUGHT FORWARD									
2	TOTAL ADJ'S TO TAXABLE INCOME			TAT	-167,169	-1,746	-694	-2,440	-1,484	-163,245
3	CONTINUED									
4	TOTAL ADJ'S TO TAXABLE INCOME			TAT	-167,169	-1,746	-694	-2,440	-1,484	-163,245
5	DEMAND COMPONENT			TATD	-116,092	-1,650	-662	-2,312	-1,366	-112,414
6	ENERGY COMPONENT			TATE	-11,421	-93	-29	-122	-118	-11,181
7	CUSTOMER COMPONENT			TATC	-39,656	-4	-2	-6	0	-39,650

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
						TRANSMISSION	PRIMARY	TOTAL		
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-609	-13	-4	-17	-11	-581
5	MISCELLANEOUS	ITS4	ED000	TS4	-23	0	0	0	-1	-22
6	DEMAND COMPONENT			TS4D	-18	0	0	0	-1	-17
7	CUSTOMER COMPONENT			TS4C	-5	0	0	0	0	-5
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939	TS5	599	9	3	12	6	581
9	DEMAND COMPONENT			TS5D	327	6	2	8	4	315
10	ENERGY COMPONENT			TS5E	137	3	1	4	2	131
11	CUSTOMER COMPONENT			TS5C	136	0	0	0	0	136
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI	-33	-4	-1	-5	-6	-22
14	DEMAND COMPONENT			TASID	-301	-7	-2	-9	-8	-284
15	ENERGY COMPONENT			TASIE	137	3	1	4	2	131
16	CUSTOMER COMPONENT			TASIC	131	0	0	0	0	131
17	MINIMUM TAX CREDIT	ITF1	P01	TF1	0	0	0	0	0	0
18	DEMAND COMPONENT			TF1D	0	0	0	0	0	0
19	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	0
20	TOTAL ADJUSTMENTS TO									
21	FEDERAL TAXABLE INCOME			TAFI	826	13	5	18	11	797
22	DEMAND COMPONENT			TAFID	726	13	5	18	11	697
23	ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAFIC	100	0	0	0	0	100

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS
$1,000

PART 2

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

		INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	PRIMARY	TOTAL	UGI	PENNA. JURISDICT
1	WAGES AND SALARIES ALLOCATOR									
2	FOR ADMIN & GEN EXP AND									
3	PAYROLL TAXES									
4	WAGES AND SALARIES ALLOCATOR									
5	EXCLUDING ADMIN & GENERAL									
6	PRODUCTION									
7	NUCLEAR			KA901T	57,733	1,220	390	1,610	969	55,154
8	DEMAND COMPONENT	KA900D	D10	KA901D	39,871	851	273	1,124	716	38,031
9	ENERGY COMPONENT	KA900E	EG10	KA901E	17,862	369	117	486	253	17,123
10	WHOLLY-OWNED COAL			KB901T	45,501	956	305	1,261	735	43,505
11	DEMAND COMPONENT	KB900D	D10	KB901D	23,734	507	162	669	426	22,639
12	ENERGY COMPONENT	KB900E	EG10	KB901E	21,767	449	143	592	309	20,866
13	OTHER NON-NUCLEAR			KC901T	19,021	403	128	531	322	18,168
14	DEMAND COMPONENT	KC900D	D10	KC901D	13,988	299	95	394	251	13,343
15	ENERGY COMPONENT	KC900E	EG10	KC901E	5,033	104	33	137	71	4,825
16	TOTAL PRODUCTION			K901	122,255	2,579	823	3,402	2,026	116,827
17	TRANSMISSION	K904	D10	K905	5,251	112	36	148	94	5,009
18	DISTRIBUTION	K906	P30	K907	36,907	125	107	232	104	36,571
19	DEMAND COMPONENT			K907D	21,214	124	106	230	104	20,880
20	CUSTOMER COMPONENT			K907C	15,693	1	1	2	0	15,691
21	CUSTOMER ACCTS	K920	C10	K921	21,148	0	0	0	0	21,148
22	CUSTOMER SERV & INFO	K922	C10	K923	7,500	0	0	0	0	7,500
23	SALES	K924	K401	K925	2,689	0	0	0	0	2,689
24	WAGE & SALARY ALLOCATOR									
25	EXCLUDING ADMIN & GENERAL									
26	ASSIGN TO NUCLEAR			K929A	57,733	1,220	390	1,610	969	55,154
27	ASSIGN TO NON-NUCLEAR			K929B	138,017	1,596	576	2,172	1,255	134,590
28	TOTAL W & S ALLOCATOR									
29	EXCLUDING ADMIN & GENERAL			K929	195,750	2,816	966	3,782	2,224	189,744
30	DEMAND COMPONENT			K929D	106,747	1,893	672	2,565	1,591	102,591
31	ENERGY COMPONENT			K929E	44,662	922	293	1,215	633	42,814
32	CUSTOMER COMPONENT			K929C	44,341	1	1	2	0	44,339
33	ADMIN & GENERAL	K930	K929	K931	36,320	522	180	702	412	35,206
34	WAGES & SALARIES ALLOCATOR									
35	INCLUDING ADMIN & GEN									
36	TOTAL W & S ALLOCATOR			K939	232,070	3,338	1,146	4,484	2,636	224,950
37	WAGES & SALARIES ALLOCATOR FOR									
38	GENERAL PLANT									
39	PRODUCTION									
40	NUCLEAR	KA910	D10	KA911	57,733	1,232	395	1,627	1,037	55,069
41	WHOLLY-OWNED COAL	KB910	D10	KB911	44,647	953	305	1,258	802	42,587
42	OTHER NON-NUCLEAR	KC910	D10	KC911	19,020	406	130	536	342	18,142
43	TOTAL PRODUCTION			K911	121,400	2,591	830	3,421	2,181	115,798
44	TRANSMISSION	K904	D10	K905	5,251	112	36	148	94	5,009
45	DISTRIBUTION	K906	P30	K907	36,907	125	107	232	104	36,571
46	DEMAND COMPONENT			K907D	21,214	124	106	230	104	20,880
47	CUSTOMER COMPONENT			K907C	15,693	1	1	2	0	15,691
48	CUSTOMER ACCTS	K920	C10	K921	21,148	0	0	0	0	21,148
49	CUSTOMER SERV & INFO	K922	C10	K923	7,500	0	0	0	0	7,500
50	SALES	K924	K401	K925	2,689	0	0	0	0	2,689
51	TOTAL W & S ALLOCATOR FOR									
52	GENERAL PLANT ALLOCATOR			K933	194,895	2,828	973	3,801	2,379	188,715
53	DEMAND COMPONENT			K933D	150,554	2,827	972	3,799	2,379	144,376
54	CUSTOMER COMPONENT			K933C	44,341	1	1	2	0	44,339

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY OF ALLOCATORS
$1,000

PART 2
SUMMARY

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE TRANSMISSION	SYSTEM SUPPLY RESALE PRIMARY	SYSTEM SUPPLY RESALE TOTAL	UGI	PENNA. JURISDICT
I. CUSTOMERS, WEIGHTED									
A-EXPRESSED IN $1,000									
1 METER INVESTMENT	CM1			83,144	99	48	147	0	82,997
2 METER READING EXPENSE	CM2			9,375	1	1	2	0	9,373
3 LATE PAYMENTS	CM4			6,664	14	2	16	0	6,648
4 UNCOLLECTIBLE ACCOUNTS	CM5			16,161	10	1	11	0	16,150
5 CUSTOMER DEPOSITS	CM6			1	0	0	0	0	1
6 CUSTOMER ADVANCES	CM7			1	0	0	0	0	1
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CM8			1	0	0	0	0	1
8 SERVICES CUSTOMER COMPONENT	CM9			1	0	0	0	0	1
II. CUSTOMERS (UNITS)									
9 TOTAL CUSTOMERS	C10			1,228,066	9	9	18	1	1,228,047
10 FERC SYSTEM CUSTOMERS	C11			18	9	9	18	0	0
11 SECONDARY CUSTOMERS	C30			1	0	0	0	0	1
III. DEMANDS (KW)									
12 GENERATION LEVEL DEMANDS	D10			5,315,168	113,459	36,362	149,821	95,417	5,069,930
13 69 KV LEVEL DEMANDS	D15			5,233,039	113,459	36,362	149,821	95,417	4,987,801
14 PRIMARY LEVEL DEMANDS	D20			4,302,993	0	36,362	36,362	0	4,266,631
15 SECONDARY LEVEL DEMANDS	D30			1	0	0	0	0	1
IV. ENERGY (1,000 KWH)									
16 GENERATION LEVEL ENERGY	EG10			34,760,962	717,217	228,028	945,245	493,083	33,322,634
17 SALES LEVEL MWH SALES	ES15			32,642,941	698,127	216,202	914,329	493,083	31,235,529
18 SALES LEVEL (FERC CUSTOMERS)	ES15F			914,329	698,127	216,202	914,329	0	0
V. DIRECT ASSIGNMENT									
19 100% TO PA. JURISDICTION	K401			1	0	0	0	0	1
20 POWER PLANT INVENTORY	K419			20,894	566	0	566	389	19,939
21 DIR ASSIGN GE REFUND CREDIT	K445			11,952	330	0	330	123	11,499

SECTION III

PART III

PENNSYLVANIA JURISDICTIONAL ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	ELECTRIC PLANT IN SERVICE									
2	PRODUCTION PLANT									
3	NUCLEAR	Q07	D10	P07	3,153,686	1,254,117	60,367	146,642	697,095	414,805
4	WHOLLY-OWNED COAL	Q08	D10	P08	1,099,466	437,221	21,046	51,123	243,028	144,613
5	OTHER NON-NUCLEAR	Q09	D10	P09	561,610	223,333	10,751	26,114	124,139	73,869
6	TOTAL PRODUCTION PLANT			P10	4,814,762	1,914,671	92,164	223,879	1,064,262	633,287
7	TRANSMISSION PLANT									
8	500/230 KV	Q15	D10	P15	274,044	108,978	5,246	12,743	60,575	36,045
9	138/69 KV	Q16	D15	P16	78,592	31,768	1,529	3,715	17,658	10,507
10	TOTAL TRANSMISSION PLANT			P20	352,636	140,746	6,775	16,458	78,233	46,552
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	Q26	D10	P26	5,897	2,345	112	274	1,304	775
14	138/69 KV	Q27	D10	P27	69,391	27,595	1,328	3,227	15,338	9,127
15	PRIMARY	Q28	D20	P28	242,760	114,714	5,521	13,413	63,763	37,942
16	SECONDARY	Q29	D30	P29	5,135	2,895	237	371	1,399	0
17	TOTAL SUBSTATIONS			PSS	323,183	147,549	7,198	17,285	81,804	47,844
18	OVERHEAD LINES									
19	138/69 KV	Q31	D10	P31	274,639	109,215	5,257	12,770	60,707	36,123
20	PRIMARY	Q32	D20	P32	237,297	112,132	5,397	13,111	62,328	37,088
21	SECONDARY									
22	DEMAND COMPONENT	Q33D	D30	P33D	264,469	149,120	12,212	19,083	72,101	0
23	CUSTOMER COMPONENT	Q33C	C30	P33C	324,117	281,829	3,776	32,031	4,987	0
24	STREET LIGHTING	Q34	K405	P34	30,178	0	0	0	0	0
25	TOTAL OVERHEAD LINES			POL	1,130,700	652,296	26,642	76,995	200,123	73,211
26	UNDERGROUND LINES									
27	138/69 KV	Q35	D10	P35	8,943	3,556	172	416	1,977	1,176
28	PRIMARY	Q36	D20	P36	32,033	15,137	728	1,770	8,414	5,006
29	SECONDARY									
30	DEMAND COMPONENT	Q37D	D30	P37D	73,077	41,204	3,375	5,273	19,923	0
31	CUSTOMER COMPONENT	Q37C	C30	P37C	121,951	106,040	1,421	12,052	1,876	0
32	TOTAL UNDERGROUND LINES			PUG	236,004	165,937	5,696	19,511	32,190	6,182
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	Q38D	D30	P38D	123,015	69,362	5,680	8,876	33,537	0
35	CUSTOMER COMPONENT	Q38C	CN8	P38C	159,454	116,762	1,585	17,891	5,317	0
36	TOTAL LINE TRANSFORMERS			PLT	282,469	186,124	7,265	26,767	38,854	0
37	SERVICES									
38	DEMAND COMPONENT	Q39D	D30	P39D	23,805	13,422	1,099	1,718	6,490	0
39	CUSTOMER COMPONENT	Q39C	CN9	P39C	256,919	195,233	2,656	24,456	4,975	0
40	TOTAL SERVICES			PSV	280,724	208,655	3,755	26,174	11,465	0
41	METERS	Q43	CN1	P43	79,466	39,562	2,798	12,651	14,648	3,303
42	AREA LIGHTING FIXTURES	Q44	K403	P44	3,897	0	0	0	0	0
43	STREET LIGHTING	Q46	K405	P46	46,309	0	0	0	0	0
44	TOTAL DISTRIBUTION PLANT			P30	2,382,752	1,400,123	53,354	179,383	379,084	130,540
45	DEMAND COMPONENT			P30D	1,360,461	660,697	41,118	80,302	347,281	127,237
46	CUSTOMER COMPONENT			P30C	1,022,291	739,426	12,236	99,081	31,803	3,303
47	TOTAL GENERAL PLANT	Q88	K433	P88	236,046	119,502	4,407	14,174	41,996	22,821
48	DEMAND COMPONENT			P88D	180,587	74,173	3,755	8,734	40,835	22,732
49	CUSTOMER COMPONENT			P88C	55,459	45,329	652	5,440	1,161	89
50	TOTAL INTANGIBLE PLANT	Q95	K433	P95	18,513	9,373	345	1,112	3,293	1,790
51	DEMAND COMPONENT			P95D	14,163	5,818	294	685	3,202	1,783
52	CUSTOMER COMPONENT			P95C	4,350	3,555	51	427	91	7
53	TOTAL ELECTRIC PLANT IN SVC			POST	7,804,709	3,584,415	157,045	435,006	1,566,868	834,990

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	ELECTRIC PLANT IN SERVICE									
2	PRODUCTION PLANT									
3	NUCLEAR	Q07	D10	P07	447,285	14,968	36,119	75,026	5,952	1,310
4	WHOLLY-OWNED COAL	Q08	D10	P08	155,936	5,218	12,593	26,156	2,075	457
5	OTHER NON-NUCLEAR	Q09	D10	P09	79,653	2,666	6,432	13,360	1,060	233
6	TOTAL PRODUCTION PLANT			P10	682,874	22,852	55,144	114,542	9,087	2,000
7	TRANSMISSION PLANT									
8	500/230 KV	Q15	D10	P15	38,867	1,301	3,139	6,519	517	114
9	138/69 KV	Q16	D15	P16	11,330	0	0	1,901	151	33
10	TOTAL TRANSMISSION PLANT			P20	50,197	1,301	3,139	8,420	668	147
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	Q26	D10	P26	837	28	67	141	12	2
14	138/69 KV	Q27	D10	P27	9,842	329	794	1,651	131	29
15	PRIMARY	Q28	D20	P28	0	0	0	6,863	544	0
16	SECONDARY	Q29	D30	P29	0	0	0	208	25	0
17	TOTAL SUBSTATIONS			P5S	10,679	357	861	8,863	712	31
18	OVERHEAD LINES									
19	138/69 KV	Q31	D10	P31	38,952	1,304	3,146	6,533	518	114
20	PRIMARY	Q32	D20	P32	0	0	0	6,709	532	0
21	SECONDARY									
22	DEMAND COMPONENT	Q33D	D30	P33D	0	0	0	10,690	1,263	0
23	CUSTOMER COMPONENT	Q33C	C30	P33C	0	0	0	1,227	267	0
24	STREET LIGHTING	Q34	K405	P34	0	0	0	0	30,178	0
25	TOTAL OVERHEAD LINES			POL	38,952	1,304	3,146	25,159	32,758	114
26	UNDERGROUND LINES									
27	138/69 KV	Q35	D10	P35	1,268	42	103	212	17	4
28	PRIMARY	Q36	D20	P36	0	0	0	906	72	0
29	SECONDARY									
30	DEMAND COMPONENT	Q37D	D30	P37D	0	0	0	2,953	349	0
31	CUSTOMER COMPONENT	Q37C	C30	P37C	0	0	0	462	100	0
32	TOTAL UNDERGROUND LINES			PUG	1,268	42	103	4,533	538	4
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	Q38D	D30	P38D	0	0	0	4,973	587	0
35	CUSTOMER COMPONENT	Q38C	CM8	P38C	0	0	0	895	17,004	0
36	TOTAL LINE TRANSFORMERS			PLT	0	0	0	5,868	17,591	0
37	SERVICES									
38	DEMAND COMPONENT	Q39D	D30	P39D	0	0	0	962	114	0
39	CUSTOMER COMPONENT	Q39C	CM9	P39C	0	0	0	1,007	28,592	0
40	TOTAL SERVICES			PSV	0	0	0	1,969	28,706	0
41	METERS	Q43	CM1	P43	2,374	153	289	3,688	0	0
42	AREA LIGHTING FIXTURES	Q44	K403	P44	0	0	0	0	3,897	0
43	STREET LIGHTING	Q46	K405	P46	0	0	0	0	46,309	0
44	TOTAL DISTRIBUTION PLANT			P30	53,273	1,856	4,399	50,080	130,511	149
45	DEMAND COMPONENT			P30D	50,899	1,703	4,110	42,801	4,164	149
46	CUSTOMER COMPONENT			P30C	2,374	153	289	7,279	126,347	0
47	TOTAL GENERAL PLANT	Q88	K433	P88	22,862	766	1,848	4,776	2,826	68
48	DEMAND COMPONENT			P88D	22,813	763	1,842	4,502	370	68
49	CUSTOMER COMPONENT			P88C	49	3	6	274	2,456	0
50	TOTAL INTANGIBLE PLANT	Q95	K433	P95	1,793	60	145	375	222	5
51	DEMAND COMPONENT			P95D	1,789	60	145	353	29	5
52	CUSTOMER COMPONENT			P95C	4	0	0	22	193	0
53	TOTAL ELECTRIC PLANT IN SVC			POST	810,999	26,835	64,675	178,193	143,314	2,369

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	DEPRECIATION RESERVE									
2	PRODUCTION PLANT									
3	NUCLEAR	H07	D10	A07	531,237	211,255	10,169	24,702	117,425	69,874
4	WHOLLY-OWNED COAL	H08	D10	A08	450,332	179,082	8,621	20,940	99,542	59,232
5	OTHER NON-NUCLEAR	H09	D10	A09	252,821	100,539	4,839	11,756	55,884	33,253
6	TOTAL PRODUCTION PLANT			A10	1,234,390	490,876	23,629	57,398	272,851	162,359
7	TRANSMISSION PLANT									
8	500/230 KV	H15	D10	A15	84,429	33,575	1,616	3,926	18,662	11,105
9	138/69 KV	H16	D15	A16	24,213	9,787	471	1,144	5,441	3,237
10	TOTAL TRANSMISSION PLANT			A20	108,642	43,362	2,087	5,070	24,103	14,342
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	H26	D10	A26	1,910	760	37	89	422	251
14	138/69 KV	H27	D10	A27	22,332	8,881	428	1,038	4,937	2,937
15	PRIMARY	H28	D20	A28	77,294	36,525	1,758	4,271	20,302	12,080
16	SECONDARY	H29	D30	A29	1,643	926	76	119	447	0
17	TOTAL SUBSTATIONS			AST	103,179	47,092	2,299	5,517	26,108	15,268
18	OVERHEAD LINES									
19	138/69 KV	H31	D10	A31	89,949	35,770	1,722	4,182	19,883	11,831
20	PRIMARY	H32	D20	A32	79,569	37,590	1,810	4,395	20,895	12,433
21	SECONDARY									
22	DEMAND COMPONENT	H33D	D30	A33D	87,059	49,088	4,020	6,282	23,734	0
23	CUSTOMER COMPONENT	H33C	C30	A33C	109,716	95,402	1,278	10,843	1,688	0
24	STREET LIGHTING	H34	K405	A34	9,398	0	0	0	0	0
25	TOTAL OVERHEAD LINES			AOL	375,671	217,850	8,830	25,702	66,200	24,264
26	UNDERGROUND LINES									
27	138/69 KV	H35	D10	A35	1,643	653	31	76	364	216
28	PRIMARY	H36	D20	A36	5,971	2,822	136	330	1,568	933
29	SECONDARY									
30	DEMAND COMPONENT	H37D	D30	A37D	13,577	7,655	627	980	3,701	0
31	CUSTOMER COMPONENT	H37C	C30	A37C	22,657	19,701	264	2,239	349	0
32	TOTAL UNDERGROUND LINES			AUG	43,848	30,831	1,058	3,625	5,982	1,149
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	H38D	D30	A38D	44,876	25,304	2,072	3,238	12,234	0
35	CUSTOMER COMPONENT	H38C	CM8	A38C	58,168	42,594	578	6,526	1,940	0
36	TOTAL LINE TRANSFORMERS			ALT	103,044	67,898	2,650	9,764	14,174	0
37	SERVICES									
38	DEMAND COMPONENT	H39D	D30	A39D	11,129	6,275	514	803	3,034	0
39	CUSTOMER COMPONENT	H39C	CM9	A39C	120,110	91,272	1,241	11,433	2,326	0
40	TOTAL SERVICES			ASV	131,239	97,547	1,755	12,236	5,360	0
41	METERS	H43	CM1	A43	22,245	11,074	784	3,541	4,101	924
42	AREA LIGHTING FIXTURES	H44	K403	A44	2,060	0	0	0	0	0
43	STREET LIGHTING	H46	K405	A46	17,735	0	0	0	0	0
44	TOTAL DISTRIBUTION PLANT			A30	799,021	472,292	17,376	60,385	121,925	41,605
45	DEMAND COMPONENT			A30D	436,932	212,249	13,231	25,803	111,521	40,681
46	CUSTOMER COMPONENT			A30C	362,089	260,043	4,145	34,582	10,404	924
47	TOTAL GENERAL PLANT	H88	K433	A88	79,085	40,038	1,477	4,749	14,070	7,646
48	DEMAND COMPONENT			A88D	60,505	24,851	1,259	2,926	13,681	7,617
49	CUSTOMER COMPONENT			A88C	18,580	15,187	218	1,823	389	29
50	TOTAL INTANGIBLE PLANT	H95	K433	A95	5,051	2,557	95	303	899	488
51	DEMAND COMPONENT			A95D	3,865	1,587	81	187	874	486
52	CUSTOMER COMPONENT			A95C	1,186	970	14	116	25	2
53	TOTAL DEPRECIATION AND									
54	AMORTIZATION RESERVE			A00	2,226,189	1,049,125	44,664	127,905	433,848	226,440

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	DEPRECIATION RESERVE									
2	PRODUCTION PLANT									
3	NUCLEAR	H07	D10	A07	75,345	2,521	6,084	12,638	1,003	221
4	WHOLLY-OWNED COAL	H08	D10	A08	63,870	2,137	5,158	10,713	850	187
5	OTHER NON-NUCLEAR	H09	D10	A09	35,858	1,200	2,895	6,015	477	105
6	TOTAL PRODUCTION PLANT			A10	175,073	5,858	14,137	29,366	2,330	513
7	TRANSMISSION PLANT									
8	500/230 KV	H15	D10	A15	11,975	401	967	2,008	159	35
9	138/69 KV	H16	D15	A16	3,490	0	0	586	47	10
10	TOTAL TRANSMISSION PLANT			A20	15,465	401	967	2,594	206	45
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	H26	D10	A26	271	9	22	45	3	1
14	138/69 KV	H27	D10	A27	3,167	106	256	531	42	9
15	PRIMARY	H28	D20	A28	0	0	0	2,185	173	0
16	SECONDARY	H29	D30	A29	0	0	0	67	8	0
17	TOTAL SUBSTATIONS			AST	3,438	115	278	2,828	226	10
18	OVERHEAD LINES									
19	138/69 KV	H31	D10	A31	12,757	427	1,031	2,139	170	37
20	PRIMARY	H32	D20	A32	0	0	0	2,248	178	0
21	SECONDARY									
22	DEMAND COMPONENT	H33D	D30	A33D	0	0	0	3,519	416	0
23	CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	415	90	0
24	STREET LIGHTING	H34	K405	A34	0	0	0	0	9,398	0
25	TOTAL OVERHEAD LINES			AOL	12,757	427	1,031	8,321	10,252	37
26	UNDERGROUND LINES									
27	138/69 KV	H35	D10	A35	233	7	19	39	4	1
28	PRIMARY	H36	D20	A36	0	0	0	169	13	0
29	SECONDARY									
30	DEMAND COMPONENT	H37D	D30	A37D	0	0	0	549	65	0
31	CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	85	19	0
32	TOTAL UNDERGROUND LINES			AUG	233	7	19	842	101	1
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	H38D	D30	A38D	0	0	0	1,814	214	0
35	CUSTOMER COMPONENT	H38C	CM8	A38C	0	0	0	327	6,203	0
36	TOTAL LINE TRANSFORMERS			ALT	0	0	0	2,141	6,417	0
37	SERVICES									
38	DEMAND COMPONENT	H39D	D30	A39D	0	0	0	450	53	0
39	CUSTOMER COMPONENT	H39C	CM9	A39C	0	0	0	471	13,367	0
40	TOTAL SERVICES			ASV	0	0	0	921	13,420	0
41	METERS	H43	CM1	A43	665	43	81	1,032	0	0
42	AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	2,060	0
43	STREET LIGHTING	H46	K405	A46	0	0	0	0	17,735	0
44	TOTAL DISTRIBUTION PLANT			A30	17,093	592	1,409	16,085	50,211	48
45	DEMAND COMPONENT			A30D	16,428	549	1,328	13,755	1,339	48
46	CUSTOMER COMPONENT			A30C	665	43	81	2,330	48,872	0
47	TOTAL GENERAL PLANT	H88	K433	A88	7,660	257	619	1,600	946	23
48	DEMAND COMPONENT			A88D	7,643	256	617	1,508	124	23
49	CUSTOMER COMPONENT			A88C	17	1	2	92	822	0
50	TOTAL INTANGIBLE PLANT	H95	K433	A95	489	17	40	102	60	1
51	DEMAND COMPONENT			A95D	488	17	40	96	8	1
52	CUSTOMER COMPONENT			A95C	1	0	0	6	52	0
53	TOTAL DEPRECIATION AND									
54	AMORTIZATION RESERVE			A00	215,780	7,125	17,172	49,747	53,753	630

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TOTAL NET ELECTRIC PLANT			P01	5,578,520	2,535,290	112,381	307,101	1,133,020	608,550
2	DEMAND COMPONENT			P01D	4,878,276	2,023,179	103,820	238,674	1,110,783	606,107
3	CUSTOMER COMPONENT			P01C	700,244	512,111	8,561	68,427	22,237	2,443
4	NET PLANT NUCLEAR			P01N	2,622,449	1,042,862	50,198	121,940	579,670	344,931
5	TOTAL ELECTRIC PLANT IN SVC			P00	7,804,709	3,584,415	157,045	435,006	1,566,868	834,990
6	DEMAND COMPONENT			P00D	6,722,609	2,796,105	144,106	330,058	1,533,813	831,591
7	CUSTOMER COMPONENT			P00C	1,082,100	788,310	12,939	104,948	33,055	3,399
8	ELEC PLT NUCLEAR			P00N	3,153,686	1,254,117	60,367	146,642	697,095	414,805
9	ELEC PLT NON-NUCLEAR			P000	4,651,023	2,330,298	96,678	288,364	869,773	420,185
10	DEMAND COMPONENT			P000D	3,568,923	1,541,988	83,739	183,416	836,718	416,786
11	CUSTOMER COMPONENT			P000C	1,082,100	788,310	12,939	104,948	33,055	3,399
12	ELEC PLANT LESS P07,08			P0000	3,551,557	1,893,077	75,632	237,241	626,745	275,572
13	DEMAND COMPONENT			P0000D	2,469,457	1,104,767	62,693	132,293	593,690	272,173
14	CUSTOMER COMPONENT			P0000C	1,082,100	788,310	12,939	104,948	33,055	3,399
15	TOTAL PROD/TRANS/DIST PLANT			AT1	7,550,150	3,455,540	152,293	419,720	1,521,579	810,379
16	DEMAND COMPONENT			AT1D	6,527,859	2,716,114	140,057	320,639	1,489,776	807,076
17	CUSTOMER COMPONENT			AT1C	1,022,291	739,426	12,236	99,081	31,803	3,303
18	TOTAL TRANS/DIST PLANT			AT2	2,735,388	1,540,869	60,129	195,841	457,317	177,092
19	DEMAND COMPONENT			AT2D	1,713,097	801,443	47,893	96,760	425,514	173,789
20	CUSTOMER COMPONENT			AT2C	1,022,291	739,426	12,236	99,081	31,803	3,303
21	DEPREC RES NUCLEAR			A00N	531,237	211,255	10,169	24,702	117,425	69,874
22	DEPREC RES NON-NUCL			A000	1,694,952	837,870	34,495	103,203	316,423	156,566
23	DEMAND COMPONENT			A000D	1,313,096	561,670	30,118	66,682	305,605	155,611
24	CUSTOMER COMPONENT			A000C	381,856	276,200	4,377	36,521	10,818	955
25	GENERAL PLANT ALLOCATOR			K433	188,715	95,540	3,523	11,332	33,575	18,245
26	DEMAND COMPONENT			K433D	144,377	59,300	3,002	6,982	32,647	18,175
27	CUSTOMER COMPONENT			K433C	44,338	36,240	521	4,350	928	70
28	TOTAL M & S ALLOCATOR			K939	224,950	112,053	3,891	13,477	39,922	22,427
29	DEMAND COMPONENT			K939D	121,627	50,602	2,612	5,973	27,756	15,032
30	ENERGY COMPONENT			K939E	50,758	18,486	662	2,347	11,066	7,311
31	CUSTOMER COMPONENT			K939C	52,565	42,964	618	5,157	1,100	84
32	EXCLUDING ADMIN & GENERAL			K929	189,744	94,516	3,282	11,368	33,674	18,917
33	DEMAND COMPONENT			K929D	102,592	42,683	2,203	5,038	23,412	12,680
34	ENERGY COMPONENT			K929E	42,814	15,593	558	1,980	9,334	6,167
35	CUSTOMER COMPONENT			K929C	44,338	36,240	521	4,350	928	70

PENNSYLVANIA POWER & LIGHT COMPANY
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RATE BASE ITEMS
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PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	TOTAL NET ELECTRIC PLANT		P01	595,219	19,710	47,503	128,446	89,561	1,739
2	DEMAND COMPONENT		P01D	593,474	19,598	47,291	123,299	10,312	1,739
3	CUSTOMER COMPONENT		P01C	1,745	112	212	5,147	79,249	0
4	NET PLANT NUCLEAR		P01N	371,940	12,447	30,035	62,388	4,949	1,089
5	TOTAL ELECTRIC PLANT IN SVC		P00	810,999	26,835	64,675	178,193	143,314	2,369
6	DEMAND COMPONENT		P00D	808,572	26,679	64,380	170,618	14,318	2,369
7	CUSTOMER COMPONENT		P00C	2,427	156	295	7,575	128,996	0
8	ELEC PLT NUCLEAR		P00N	447,285	14,968	36,119	75,026	5,952	1,310
9	ELEC PLT NON-NUCLEAR		P00D	363,714	11,867	28,556	103,167	137,362	1,059
10	DEMAND COMPONENT		P00DD	361,287	11,711	28,261	95,592	8,366	1,059
11	CUSTOMER COMPONENT		P00DC	2,427	156	295	7,575	128,996	0
12	ELEC PLANT LESS P07,08		P0000	207,778	6,649	15,963	77,011	135,287	602
13	DEMAND COMPONENT		P0000D	205,351	6,493	15,668	69,436	6,291	602
14	CUSTOMER COMPONENT		P0000C	2,427	156	295	7,575	128,996	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	786,344	26,009	62,682	173,042	140,266	2,296
16	DEMAND COMPONENT		AT1D	783,970	25,856	62,393	165,763	13,919	2,296
17	CUSTOMER COMPONENT		AT1C	2,374	153	289	7,279	126,347	0
18	TOTAL TRANS/DIST PLANT		AT2	103,470	3,157	7,538	58,500	131,179	296
19	DEMAND COMPONENT		AT2D	101,096	3,004	7,249	51,221	4,832	296
20	CUSTOMER COMPONENT		AT2C	2,374	153	289	7,279	126,347	0
21	DEPREC RES NUCLEAR		A00N	75,345	2,521	6,084	12,638	1,003	221
22	DEPREC RES NON-NUCL		A00D	140,435	4,604	11,088	37,109	52,750	409
23	DEMAND COMPONENT		A00DD	139,752	4,560	11,005	34,681	3,003	409
24	CUSTOMER COMPONENT		A00DC	683	44	83	2,428	49,747	0
25	GENERAL PLANT ALLOCATOR		K433	18,278	613	1,477	3,819	2,259	54
26	DEMAND COMPONENT		K433D	18,238	611	1,473	3,599	296	54
27	CUSTOMER COMPONENT		K433C	40	2	4	220	1,963	0
28	TOTAL M & S ALLOCATOR		K939	23,443	741	1,816	4,360	2,760	60
29	DEMAND COMPONENT		K939D	14,595	489	1,180	3,087	259	42
30	ENERGY COMPONENT		K939E	8,802	249	631	1,012	174	18
31	CUSTOMER COMPONENT		K939C	46	3	6	260	2,327	0
32	EXCLUDING ADMIN & GENERAL		K929	19,774	625	1,532	3,677	2,328	51
33	DEMAND COMPONENT		K929D	12,310	413	996	2,603	218	36
34	ENERGY COMPONENT		K929E	7,424	210	532	854	147	15
35	CUSTOMER COMPONENT		K929C	40	2	4	220	1,963	0

PENNSYLVANIA POWER & LIGHT COMPANY
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RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-13,823	-5,497	-265	-643	-3,055	-1,818
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	448	178	9	21	99	59
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	36,632	18,353	762	2,271	6,851	3,309
6	DEMAND COMPONENT			DF42AD	28,109	12,145	660	1,444	6,591	3,282
7	CUSTOMER COMPONENT			DF42AC	8,523	6,208	102	827	260	27
8	COST OF REMOVAL	TC42B	P000	DF42B	5,162	2,586	107	320	965	467
9	DEMAND COMPONENT			DF42BD	3,961	1,712	92	204	928	463
10	CUSTOMER COMPONENT			DF42BC	1,201	874	15	116	37	4
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	2,630	1,045	51	122	582	346
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	43,789	17,413	838	2,036	9,679	5,760
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	679,144	270,073	13,000	31,579	150,119	89,328
15	NUCLEAR FUEL	TC46C	EG10	DF46C	6,438	2,345	84	298	1,403	928
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	140,324	74,796	2,989	9,374	24,763	10,888
17	DEMAND COMPONENT			DF46DD	97,569	43,649	2,478	5,227	23,457	10,754
18	CUSTOMER COMPONENT			DF46DC	42,755	31,147	511	4,147	1,306	134
19	TOTAL ACRS AND MACRS			DF46T	869,695	364,627	16,911	43,287	185,964	106,904
20	TOTAL ACCUM DEFERRED INC TAX			DFT	900,744	381,292	17,575	45,378	191,406	109,267
21	DEMAND COMPONENT			DFTD	839,197	339,673	16,812	39,868	187,818	107,828
22	ENERGY COMPONENT			DFTE	9,068	3,390	135	420	1,985	1,274
23	CUSTOMER COMPONENT			DFTC	52,479	38,229	628	5,090	1,603	165
24	CUSTOMER ADVANCES	AC	CM7	CA00	40	16	0	17	7	0
25	CUSTOMER DEPOSITS	AD	CM6	DA00	1,106	43	0	301	660	48
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	901,890	381,351	17,575	45,696	192,073	109,315
27	DEMAND COMPONENT			PLDEDD	839,197	339,673	16,812	39,868	187,818	107,828
28	ENERGY COMPONENT			PLDEDE	9,068	3,390	135	420	1,985	1,274
29	CUSTOMER COMPONENT			PLDEDC	53,625	38,288	628	5,408	2,270	213

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-1,961	-65	-158	-329	-26	-6
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	63	2	5	11	1	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	2,865	94	225	812	1,082	8
6	DEMAND COMPONENT			DF42AD	2,846	92	223	752	66	8
7	CUSTOMER COMPONENT			DF42AC	19	2	2	60	1,016	0
8	COST OF REMOVAL	TC42B	P000	DF42B	403	13	32	115	153	1
9	DEMAND COMPONENT			DF42BD	400	13	32	107	9	1
10	CUSTOMER COMPONENT			DF42BC	3	0	0	8	144	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	373	13	30	62	5	1
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	6,210	208	502	1,042	83	18
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	96,323	3,223	7,778	16,157	1,282	282
15	NUCLEAR FUEL	TC46C	E610	DF46C	1,116	32	80	128	22	2
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	8,209	262	631	3,042	5,346	24
17	DEMAND COMPONENT			DF46DD	8,113	256	619	2,743	249	24
18	CUSTOMER COMPONENT			DF46DC	96	6	12	299	5,097	0
19	TOTAL ACRS AND MACRS			DF46T	111,858	3,725	8,991	20,369	6,733	326
20	TOTAL ACCUM DEFERRED INC TAX			DFT	113,601	3,782	9,125	21,040	7,948	330
21	DEMAND COMPONENT			DFTD	111,995	3,729	9,000	20,483	1,664	327
22	ENERGY COMPONENT			DFTE	1,489	45	110	190	27	3
23	CUSTOMER COMPONENT			DFTC	117	8	15	367	6,257	0
24	CUSTOMER ADVANCES	AC	CM7	CA00	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CM6	DA00	5	0	0	46	3	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	113,606	3,782	9,125	21,086	7,951	330
27	DEMAND COMPONENT			PLDEDD	111,995	3,729	9,000	20,483	1,664	327
28	ENERGY COMPONENT			PLDEDE	1,489	45	110	190	27	3
29	CUSTOMER COMPONENT			PLDEDC	122	8	15	413	6,260	0

PENNSYLVANIA POWER & LIGHT COMPANY
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RATE BASE ITEMS
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PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	ADDITIVE ADJUSTMENTS									
2	PLANT HELD FOR FUTURE USE									
3	PRODUCTION M-O-C	QF10	D10	PF10	0	0	0	0	0	0
4	PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0	0
5	TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0	0
6	DISTRIBUTION PLANT									
7	138/69KV	QF31	D10	PF31	0	0	0	0	0	0
8	PRIMARY	QF32	D20	PF32	0	0	0	0	0	0
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0	0
10	DEMAND COMPONENT			PF33D	0	0	0	0	0	0
11	CUSTOMER COMPONENT			PF33C	0	0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT			PF30	0	0	0	0	0	0
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	0
14	DEMAND COMPONENT			PF88D	0	0	0	0	0	0
15	CUSTOMER COMPONENT			PF88C	0	0	0	0	0	0
16	TOTAL PLANT FUTURE USE			PF00	0	0	0	0	0	0
17	POLLUTION CONTROL PROJECTS									
18	NUCLEAR	IPCA	D10	PCA0	0	0	0	0	0	0
19	WHOLLY-OWNED COAL	IPCB	D10	PCB0	24,607	9,786	471	1,144	5,439	3,237
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	31,726	12,616	607	1,475	7,013	4,173
21	TOTAL POLLUTION CONTROL			PCT0	56,333	22,402	1,078	2,619	12,452	7,410
22	TOTAL ADDITIVE ADJUSTMENTS			PLADD	56,333	22,402	1,078	2,619	12,452	7,410
23	DEMAND COMPONENT			PLADDD	56,333	22,402	1,078	2,619	12,452	7,410
24	CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE			NOP	4,732,963	2,176,341	95,884	264,024	953,399	506,645
26	DEMAND COMPONENT			NOPD	4,095,412	1,705,910	88,085	201,425	935,417	505,688
27	ENERGY COMPONENT			NOPE	-9,068	-3,390	-135	-420	-1,985	-1,274
28	CUSTOMER COMPONENT			NOPC	646,619	473,821	7,934	63,019	19,967	2,231
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	WHOLLY-OWNED COAL	M10A	EG10	M10A	65,333	23,794	852	3,022	14,242	9,412
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	24,778	9,025	322	1,146	5,402	3,569
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL			M10T	90,111	32,819	1,174	4,168	19,644	12,981
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	D10	M11A	32,505	12,926	622	1,511	7,185	4,276
38	WHOLLY-OWNED COAL	M11B	D10	M11B	36,852	14,655	705	1,714	8,145	4,848
39	OTHER NON-NUCLEAR	M11C	D10	M11C	12,693	5,048	243	590	2,806	1,669
40	TOTAL PRODUCTION			M11T	82,050	32,629	1,570	3,815	18,136	10,793
41	TRANS/DIST	M14	AT2	M14	22,481	12,664	494	1,610	3,758	1,455
42	DEMAND COMPONENT			M14D	14,079	6,586	394	795	3,497	1,428
43	CUSTOMER COMPONENT			M14C	8,402	6,078	100	815	261	27
44	TOTAL PLANT M & S			M20T	104,531	45,293	2,064	5,425	21,894	12,248
45	TOTAL FUEL AND M & S			MCD	194,642	78,112	3,238	9,593	41,538	25,229
46	DEMAND COMPONENT			MCDD	96,129	39,215	1,964	4,610	21,633	12,221
47	ENERGY COMPONENT			MCDE	90,111	32,819	1,174	4,168	19,644	12,981
48	CUSTOMER COMPONENT			MCDC	8,402	6,078	100	815	261	27
49	WORKING CASH									
50	WORKING CASH O & M	CASH	MCAP	MCA	17,867	7,442	271	930	3,626	2,252
51	DEMAND COMPONENT			MCAD	4,721	1,950	99	230	1,072	593
52	ENERGY COMPONENT			MCAE	11,467	4,176	150	531	2,499	1,652
53	CUSTOMER COMPONENT			MCAC	1,679	1,316	22	170	53	8

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	ADDITIVE ADJUSTMENTS									
2	PLANT HELD FOR FUTURE USE									
3	PRODUCTION M-O-C	QF10	D10	PF10	0	0	0	0	0	0
4	PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0	0
5	TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0	0
6	DISTRIBUTION PLANT									
7	138/69KV	QF31	D10	PF31	0	0	0	0	0	0
8	PRIMARY	QF32	D20	PF32	0	0	0	0	0	0
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0	0
10	DEMAND COMPONENT			PF33D	0	0	0	0	0	0
11	CUSTOMER COMPONENT			PF33C	0	0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT			PF30	0	0	0	0	0	0
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	0
14	DEMAND COMPONENT			PF88D	0	0	0	0	0	0
15	CUSTOMER COMPONENT			PF88C	0	0	0	0	0	0
16	TOTAL PLANT FUTURE USE			PF00	0	0	0	0	0	0
17	POLLUTION CONTROL PROJECTS									
18	NUCLEAR	IPCA	D10	PCA0	0	0	0	0	0	0
19	MHOLLY-OWNED COAL	IPCB	D10	PCB0	3,490	117	282	585	46	10
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	4,500	151	363	755	60	13
21	TOTAL POLLUTION CONTROL			PCT0	7,990	268	645	1,340	106	23
22	TOTAL ADDITIVE ADJUSTMENTS			PLADD	7,990	268	645	1,340	106	23
23	DEMAND COMPONENT			PLADDD	7,990	268	645	1,340	106	23
24	CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE			NOP	489,603	16,196	39,023	108,700	81,716	1,432
26	DEMAND COMPONENT			NOPD	489,471	16,137	38,935	104,156	8,753	1,435
27	ENERGY COMPONENT			NOPE	-1,489	-45	-110	-190	-27	-3
28	CUSTOMER COMPONENT			NOPC	1,621	104	198	4,734	72,990	0
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	MHOLLY-OWNED COAL	M10A	EG10	M10A	11,328	321	812	1,303	224	23
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	4,296	121	308	495	85	9
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL			M10T	15,624	442	1,120	1,798	309	32
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	D10	M11A	4,610	154	372	774	61	14
38	MHOLLY-OWNED COAL	M11B	D10	M11B	5,226	175	422	877	70	15
39	OTHER NON-NUCLEAR	M11C	D10	M11C	1,801	61	145	302	23	5
40	TOTAL PRODUCTION			M11T	11,637	390	939	1,953	154	34
41	TRANS/DIST	M14	AT2	M14	851	26	62	481	1,078	2
42	DEMAND COMPONENT			M14D	831	25	60	421	40	2
43	CUSTOMER COMPONENT			M14C	20	1	2	60	1,038	0
44	TOTAL PLANT M & S			M20T	12,488	416	1,001	2,434	1,232	36
45	TOTAL FUEL AND M & S			MCD	28,112	858	2,121	4,232	1,541	68
46	DEMAND COMPONENT			MCDD	12,468	415	999	2,374	194	36
47	ENERGY COMPONENT			MCDE	15,624	442	1,120	1,798	309	32
48	CUSTOMER COMPONENT			MCDC	20	1	2	60	1,038	0
49	WORKING CASH									
50	WORKING CASH O & M	CASH	MCAP	MCA	2,574	76	190	360	140	6
51	DEMAND COMPONENT			MCAD	580	19	47	119	10	2
52	ENERGY COMPONENT			MCAE	1,989	56	142	228	40	4
53	CUSTOMER COMPONENT			MCAC	5	0	1	13	91	0

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	WORKING CAPITAL CONTINUED									
2	WORKING CASH CONTINUED									
3	PREPAYMENTS									
4	INSURANCE									
5	NUCLEAR PRODUCTION	MCPA	D10	MCPIA	1,774	705	34	82	393	233
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	388	154	7	18	86	51
7	OTHER NON-NUCLEAR PROD	MCPC	D10	MCPIC	241	96	4	11	53	32
8	OTHER PROPERTY	MCPD	AT2	MCPID	2,431	1,369	53	174	406	158
9	DEMAND COMPONENT			MCPIDD	1,522	712	42	86	378	155
10	CUSTOMER COMPONENT			MCPIDC	909	657	11	88	28	3
11	TOTAL PREPAID INSURANCE			MCPIT	4,834	2,324	98	285	938	474
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	134	53	3	6	30	17
16	POSTAGE	MCPO	K433	MCPO	135	68	3	8	24	13
17	DEMAND COMPONENT			MCPOD	103	42	3	5	23	13
18	CUSTOMER COMPONENT			MCPOC	32	26	0	3	1	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	189	94	3	11	34	19
20	DEMAND COMPONENT			MCPRED	103	43	2	5	24	12
21	ENERGY COMPONENT			MCPREE	43	15	1	2	9	7
22	CUSTOMER COMPONENT			MCPREC	44	36	0	4	1	0
23	MISCELLANEOUS	MCPM	K939	MCPM	5,846	2,912	101	350	1,038	583
24	DEMAND COMPONENT			MCPMD	3,161	1,315	68	155	722	391
25	ENERGY COMPONENT			MCPME	1,319	481	17	61	288	190
26	CUSTOMER COMPONENT			MCPMC	1,366	1,116	16	134	29	2
27	TOTAL PREPAYMENTS			MCPT	11,138	5,451	208	660	2,064	1,106
28	ACCRUED TAXES	MCT	MCAP	MCT	1,895	789	29	99	384	239
29	DEMAND COMPONENT			MCTD	501	206	11	24	114	63
30	ENERGY COMPONENT			MCTE	1,216	442	16	56	265	175
31	CUSTOMER COMPONENT			MCTC	178	139	2	18	6	1
32	SEMI ANNUAL INTEREST &									
33	PREFERRED DIVIDEND PAYMENTS									
34	SEMI ANNUAL INTEREST	AES	MCAP	EAS	-28,448	-11,849	-432	-1,480	-5,774	-3,586
35	DEMAND COMPONENT			EASD	-7,517	-3,105	-159	-366	-1,708	-943
36	ENERGY COMPONENT			EASE	-18,258	-6,649	-238	-844	-3,981	-2,630
37	CUSTOMER COMPONENT			EASC	-2,673	-2,095	-35	-270	-85	-13
38	PREFERRED DIVIDEND PAYMENT	AFS	MCAP	FAS	-755	-315	-11	-39	-154	-95
39	DEMAND COMPONENT			FASD	-200	-82	-4	-10	-45	-25
40	ENERGY COMPONENT			FASE	-484	-176	-6	-22	-106	-70
41	CUSTOMER COMPONENT			FASC	-71	-56	0	-7	-2	-1
42	TOT INT & PREF DIV PAYMENTS			EAFAT	-29,203	-12,164	-443	-1,519	-5,928	-3,681
43	TOTAL WORKING CASH			CWC	1,697	1,518	65	170	146	-84
44	DEMAND COMPONENT			CWCD	4,931	2,089	110	247	1,141	591
45	ENERGY COMPONENT			CWCE	-4,697	-1,711	-61	-217	-1,025	-676
46	CUSTOMER COMPONENT			CWCC	1,463	1,140	16	140	30	1
47	TOTAL WORKING CAPITAL			WOO	196,339	79,630	3,303	9,763	41,684	25,145
48	DEMAND COMPONENT			WOOD	101,060	41,304	2,074	4,857	22,774	12,812
49	ENERGY COMPONENT			WOOE	85,414	31,108	1,113	3,951	18,619	12,305
50	CUSTOMER COMPONENT			WOOC	9,866	7,217	117	954	292	28
51	TOTAL RATE BASE			RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
52	DEMAND COMPONENT			RBXD	4,196,472	1,747,214	90,159	206,282	958,191	518,501
53	ENERGY COMPONENT			RBXE	76,346	27,718	978	3,531	16,634	11,031
54	CUSTOMER COMPONENT			RBXC	656,485	481,039	8,050	63,974	20,258	2,259

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
RATE BASE ITEMS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	WORKING CAPITAL CONTINUED									
2	WORKING CASH CONTINUED									
3	PREPAYMENTS									
4	INSURANCE									
5	NUCLEAR PRODUCTION	MCPA	D10	MCPIA	252	8	20	42	4	1
6	MHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	55	2	4	10	1	0
7	OTHER NON-NUCLEAR PROD	MCPC	D10	MCPIC	34	1	3	6	1	0
8	OTHER PROPERTY	MCPD	AT2	MCPID	92	3	7	52	117	0
9	DEMAND COMPONENT			MCPIDD	90	3	6	46	4	0
10	CUSTOMER COMPONENT			MCPIDC	2	0	1	6	113	0
11	TOTAL PREPAID INSURANCE			MCPIT	433	14	34	110	123	1
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	19	1	2	3	0	0
16	POSTAGE	MCPO	K433	MCPO	13	0	1	3	2	0
17	DEMAND COMPONENT			MCPOD	13	0	1	3	0	0
18	CUSTOMER COMPONENT			MCPOC	0	0	0	0	2	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	19	1	2	4	2	0
20	DEMAND COMPONENT			MCPRED	12	1	1	3	0	0
21	ENERGY COMPONENT			MCPREE	7	1	0	1	0	0
22	CUSTOMER COMPONENT			MCPREC	0	0	0	1	2	0
23	MISCELLANEOUS	MCPM	K939	MCPM	609	19	47	113	72	2
24	DEMAND COMPONENT			MCPMD	379	12	30	80	7	2
25	ENERGY COMPONENT			MCPME	228	6	17	26	4	1
26	CUSTOMER COMPONENT			MCPMC	1	0	0	7	61	0
27	TOTAL PREPAYMENTS			MCPT	1,093	35	86	233	199	3
28	ACCRUED TAXES	MCT	MCAP	MCT	273	8	20	38	15	1
29	DEMAND COMPONENT			MCTD	61	2	5	13	1	1
30	ENERGY COMPONENT			MCTE	211	5	15	25	5	1
31	CUSTOMER COMPONENT			MCTC	0	0	0	2	10	0
32	SEMI ANNUAL INTEREST &									
33	PREFERRED DIVIDEND PAYMENTS									
34	SEMI ANNUAL INTEREST	AES	MCAP	EAS	-4,098	-121	-302	-574	-223	-9
35	DEMAND COMPONENT			EASD	-924	-31	-75	-188	-15	-3
36	ENERGY COMPONENT			EASE	-3,166	-90	-226	-365	-63	-6
37	CUSTOMER COMPONENT			EASC	-8	0	-1	-21	-145	0
38	PREFERRED DIVIDEND PAYMENT	AFS	MCAP	FAS	-108	-3	-8	-16	-6	0
39	DEMAND COMPONENT			FASD	-25	-1	-2	-5	-1	0
40	ENERGY COMPONENT			FASE	-84	-2	-6	-10	-2	0
41	CUSTOMER COMPONENT			FASC	0	0	0	-1	-4	0
42	TOT INT & PREF DIV PAYMENTS			EAFAT	-4,206	-124	-310	-590	-229	-9
43	TOTAL WORKING CASH			CWC	-266	-5	-14	41	125	1
44	DEMAND COMPONENT			CWCD	548	18	44	129	12	2
45	ENERGY COMPONENT			CWCE	-814	-23	-58	-95	-16	-1
46	CUSTOMER COMPONENT			CWCC	1	0	0	6	129	0
47	TOTAL WORKING CAPITAL			WOO	27,846	853	2,107	4,273	1,666	69
48	DEMAND COMPONENT			WOOD	13,016	433	1,043	2,503	206	38
49	ENERGY COMPONENT			WOOE	14,810	419	1,062	1,703	293	31
50	CUSTOMER COMPONENT			WOOC	20	2	3	66	1,167	0
51	TOTAL RATE BASE			RBX	517,449	17,049	41,130	112,973	83,382	1,501
52	DEMAND COMPONENT			RBXD	502,486	16,569	39,977	106,660	8,960	1,473
53	ENERGY COMPONENT			RBXE	13,321	374	952	1,513	266	28
54	CUSTOMER COMPONENT			RBXC	1,642	106	200	4,800	74,157	0

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	EG10	EE01A	52,808	19,233	688	2,442	11,512	7,608
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	263,502	95,968	3,433	12,187	57,443	37,959
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	96,182	35,030	1,253	4,448	20,968	13,855
7	TOTAL FUEL			EE01T	412,492	150,231	5,374	19,077	89,923	59,422
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	33,374	12,155	435	1,544	7,275	4,808
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	212,899	77,538	2,774	9,847	46,411	30,670
11	SAFE HARBOR	G06D	D10	EE06D	9,709	3,861	186	451	2,147	1,277
12	PJM INTERCHANGE	G07E	EG10	EE07E	36,738	13,380	479	1,699	8,009	5,292
13	BORDERLINE-DEMAND	G08D	D10	EE08D	6	2	1	0	2	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	104	38	1	5	22	15
15	TOTAL POWER PURCHASES			EE09	292,830	106,974	3,876	13,546	63,866	42,062
16	DEMAND COMPONENT			EE09D	9,715	3,863	187	451	2,149	1,277
17	ENERGY COMPONENT			EE09E	283,115	103,111	3,689	13,095	61,717	40,785
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	5,559	2,211	106	258	1,229	731
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	13,562	4,939	177	627	2,957	1,953
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	5,459	1,989	71	252	1,191	786
23	TOTAL FUEL HANDLING			EE02	19,021	6,928	248	879	4,148	2,739
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	4,158	1,515	54	192	907	599
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	111,581	44,372	2,135	5,188	24,664	14,677
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	37,298	13,584	486	1,725	8,131	5,373
30	TOTAL NUCLEAR			EE17A	148,879	57,956	2,621	6,913	32,795	20,050
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	37,824	15,041	724	1,759	8,360	4,975
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	55,094	20,065	718	2,548	12,011	7,936
34	TOTAL WHOLLY-OWNED COAL			EE17B	92,918	35,106	1,442	4,307	20,371	12,911
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	44,169	17,565	845	2,054	9,763	5,810
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	15,394	5,606	201	712	3,356	2,217
38	TOTAL OTHER NON-NUCLEAR			EE17C	59,563	23,171	1,046	2,766	13,119	8,027
39	TOTAL OTHER PRODUCTION EXP			EE17T	301,360	116,233	5,109	13,986	66,285	40,988
40	DEMAND COMPONENT			EE17TD	193,574	76,978	3,704	9,001	42,787	25,462
41	ENERGY COMPONENT			EE17TE	107,786	39,255	1,405	4,985	23,498	15,526
42	TOTAL PRODUCTION			EE10	1,035,420	384,092	14,767	47,938	226,358	146,541
43	DEMAND COMPONENT			EE10D	208,848	83,052	3,997	9,710	46,165	27,470
44	ENERGY COMPONENT			EE10E	826,572	301,040	10,770	38,228	180,193	119,071
45	TRANSMISSION	G20	D10	EE20	9,986	3,971	192	464	2,208	1,313

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	EG10	EE01A	9,156	259	656	1,054	181	19
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	45,689	1,293	3,274	5,258	904	94
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	16,678	472	1,195	1,919	330	34
7	TOTAL FUEL			EE01T	71,523	2,024	5,125	8,231	1,415	147
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	5,787	164	414	666	114	12
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	36,915	1,045	2,644	4,249	730	76
11	SAFE HARBOR	G06D	D10	EE06D	1,377	46	111	231	18	4
12	PJM INTERCHANGE	G07E	EG10	EE07E	6,370	180	457	733	126	13
13	BORDERLINE-DEMAND	G08D	D10	EE08D	1	0	0	0	0	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	18	1	2	2	0	0
15	TOTAL POWER PURCHASES			EE09	50,468	1,436	3,628	5,881	988	105
16	DEMAND COMPONENT			EE09D	1,378	46	111	231	18	4
17	ENERGY COMPONENT			EE09E	49,090	1,390	3,517	5,650	970	101
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	789	27	64	132	10	2
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	2,352	66	168	271	47	5
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	946	27	68	109	18	2
23	TOTAL FUEL HANDLING			EE02	3,298	93	236	380	65	7
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	721	21	51	83	14	1
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	15,825	530	1,278	2,655	211	46
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	6,467	183	463	745	128	13
30	TOTAL NUCLEAR			EE17A	22,292	713	1,741	3,400	339	59
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	5,365	179	433	900	72	16
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	9,553	270	684	1,100	189	20
34	TOTAL WHOLLY-OWNED COAL			EE17B	14,918	449	1,117	2,000	261	36
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	6,264	210	506	1,051	83	18
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	2,670	75	191	307	53	6
38	TOTAL OTHER NON-NUCLEAR			EE17C	8,934	285	697	1,358	136	24
39	TOTAL OTHER PRODUCTION EXP			EE17T	46,144	1,447	3,555	6,758	736	119
40	DEMAND COMPONENT			EE17TD	27,454	919	2,217	4,606	366	80
41	ENERGY COMPONENT			EE17TE	18,690	528	1,338	2,152	370	39
42	TOTAL PRODUCTION			EE10	172,943	5,048	12,659	21,465	3,228	381
43	DEMAND COMPONENT			EE10D	29,621	992	2,392	4,969	394	86
44	ENERGY COMPONENT			EE10E	143,322	4,056	10,267	16,496	2,834	295
45	TRANSMISSION	G20	D10	EE20	1,416	48	115	237	18	4

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	*GENERATION STEP-UP*	*G26*	*D10*	*EE26*	*217*	*86*	*4*	*10*	*48*	*29*
5	138/69 KV	G27	D10	EE27	2,549	1,014	48	119	563	335
6	PRIMARY	G28	D20	EE28	8,916	4,213	203	493	2,341	1,394
7	SECONDARY	G29	D30	EE29	189	106	9	14	51	0
8	TOTAL SUBSTATIONS			EESS	11,871	5,419	264	636	3,003	1,758
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	8,728	3,470	167	406	1,929	1,148
11	PRIMARY	G32	D20	EE32	7,541	3,563	172	417	1,980	1,179
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	8,405	4,739	388	606	2,292	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	10,301	8,957	121	1,018	159	0
15	STREET LIGHTING	G34	K405	EE34	959	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	35,934	20,729	848	2,447	6,360	2,327
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	132	52	3	6	29	18
19	PRIMARY	G36	D20	EE36	470	222	11	26	123	74
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	1,073	605	50	77	293	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	1,790	1,557	21	177	27	0
23	TOTAL UNDERGROUND LINES			EEUG	3,465	2,436	85	286	472	92
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	2,021	1,139	94	146	551	0
26	CUSTOMER COMPONENT	G38C	CN8	EE38C	2,619	1,918	26	294	87	0
27	TOTAL LINE TRANSFORMERS			EELT	4,640	3,057	120	440	638	0
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	406	229	19	29	111	0
30	CUSTOMER COMPONENT	G39C	CN9	EE39C	4,384	3,331	46	417	85	0
31	TOTAL SERVICES			EESV	4,790	3,560	65	446	196	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	11,733	6,894	263	883	1,867	643
33	DEMAND COMPONENT			EE42D	6,699	3,253	202	395	1,711	626
34	CUSTOMER COMPONENT			EE42C	5,034	3,641	61	488	156	17
35	METERS	G43	CM1	EE43	10,019	4,988	353	1,595	1,847	416
36	STREET LIGHTING	G46	K405	EE46	2,427	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CN9	EE47	3,856	2,930	40	367	75	0
38	TOTAL DISTRIBUTION			EE30	88,735	50,013	2,038	7,100	14,458	5,236
39	DEMAND COMPONENT			EE30D	47,346	22,691	1,370	2,744	12,022	4,803
40	CUSTOMER COMPONENT			EE30C	41,389	27,322	668	4,356	2,436	433
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CM2	EE50	8,925	7,485	119	921	218	82
43	UNCOLLECTIBLE	G51	CM5	EE51	17,355	15,239	118	742	862	213
44	OTHER	G55	C10	EE55	24,456	21,249	284	2,415	376	17
45	TOTAL CUSTOMER ACCTS			EE56	50,736	43,973	521	4,078	1,456	312
46	CUST SERVICE & INFORMATION	G60	C10	EE60	17,114	14,869	200	1,690	263	12
47	SALES	G65	AT1D	EE65	4,669	1,943	100	229	1,066	577
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	2,645	1,317	46	158	470	264
50	DEMAND COMPONENT			EE70D	1,430	595	31	70	327	177
51	ENERGY COMPONENT			EE70E	597	218	7	28	130	86
52	CUSTOMER COMPONENT			EE70C	618	505	7	60	13	1

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES *PART 3*
$1,000

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	GENERATION STEP-UP	G26	D10	EE26	30	1	3	5	1	0
5	138/69 KV	G27	D10	EE27	362	12	29	61	5	1
6	PRIMARY	G28	D20	EE28	0	0	0	252	20	0
7	SECONDARY	G29	D30	EE29	0	0	0	8	1	0
8	TOTAL SUBSTATIONS			EESS	392	13	32	326	27	1
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	1,238	41	100	208	17	4
11	PRIMARY	G32	D20	EE32	0	0	0	213	17	0
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	340	40	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	38	8	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	959	0
16	TOTAL OVERHEAD LINES			EEOL	1,238	41	100	799	1,041	4
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	18	1	2	3	0	0
19	PRIMARY	G36	D20	EE36	0	0	0	13	1	0
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	43	5	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	7	1	0
23	TOTAL UNDERGROUND LINES			EEUG	18	1	2	66	7	0
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	81	10	0
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	0	0	0	15	279	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	96	289	0
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	16	2	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	0	0	0	17	488	0
31	TOTAL SERVICES			EESV	0	0	0	33	490	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	262	9	22	246	643	1
33	DEMAND COMPONENT			EE42D	251	8	20	211	21	1
34	CUSTOMER COMPONENT			EE42C	11	1	2	35	622	0
35	METERS	G43	CM1	EE43	300	19	36	465	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	2,427	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	0	0	0	15	429	0
38	TOTAL DISTRIBUTION			EE30	2,210	83	192	2,046	5,353	6
39	DEMAND COMPONENT			EE30D	1,899	63	154	1,454	140	6
40	CUSTOMER COMPONENT			EE30C	311	20	38	592	5,213	0
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CM2	EE50	18	1	0	81	0	0
43	UNCOLLECTIBLE	G51	CM5	EE51	75	0	0	76	30	0
44	OTHER	G55	C10	EE55	2	0	0	93	20	0
45	TOTAL CUSTOMER ACCTS			EE56	95	1	0	250	50	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	2	0	0	64	14	0
47	SALES	G65	AT1D	EE65	561	18	44	119	10	2
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	275	8	22	51	33	1
50	DEMAND COMPONENT			EE70D	171	5	14	36	3	1
51	ENERGY COMPONENT			EE70E	103	2	8	12	2	1
52	CUSTOMER COMPONENT			EE70C	1	0	0	3	28	0

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC									
3	PROPERTY INSURANCE									
4	NUCLEAR PRODUCTION	G72A	D10	EE72A	4,330	1,721	83	201	957	570
5	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	341	136	7	16	75	45
6	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	212	85	4	10	47	28
7	OTHER PROPERTY	G72D	AT2	EE72D	2,136	1,203	47	153	357	138
8	DEMAND COMPONENT			EE72DD	1,338	625	38	76	332	135
9	CUSTOMER COMPONENT			EE72DC	798	578	9	77	25	3
10	TOTAL PROPERTY INSURANCE			EE72T	7,019	3,145	141	380	1,436	781
11	EMPLOYEE BENEFITS	G73	K939	EE73	60,843	30,308	1,052	3,645	10,798	6,066
12	DEMAND COMPONENT			EE73D	32,897	13,687	706	1,615	7,508	4,066
13	ENERGY COMPONENT			EE73E	13,729	5,000	179	635	2,993	1,977
14	CUSTOMER COMPONENT			EE73C	14,217	11,621	167	1,395	297	23
15	OTHER A & G	G75	K929	EE75	77,740	38,724	1,345	4,658	13,796	7,751
16	DEMAND COMPONENT			EE75D	42,033	17,488	903	2,064	9,592	5,195
17	ENERGY COMPONENT			EE75E	17,541	6,389	228	811	3,824	2,527
18	CUSTOMER COMPONENT			EE75C	18,166	14,848	214	1,782	380	29
19	TOT ADMIN & GENERAL EXPENSES			EE79	148,247	73,494	2,584	8,841	26,500	14,862
20	DEMAND COMPONENT			EE79D	82,581	34,337	1,771	4,053	18,837	10,216
21	ENERGY COMPONENT			EE79E	31,867	11,606	415	1,474	6,947	4,591
22	CUSTOMER COMPONENT			EE79C	33,799	27,551	397	3,315	715	56
23	TOTAL O & M BEFORE ADJUST			EE80	1,354,907	572,355	20,402	70,340	272,309	168,853
24	DEMAND COMPONENT			EE80D	353,430	145,995	7,431	17,200	80,297	44,380
25	ENERGY COMPONENT			EE80E	858,439	312,646	11,185	39,702	187,140	123,662
26	CUSTOMER COMPONENT			EE80C	143,038	113,714	1,786	13,438	4,872	811
27	ADJUSTMENTS TO O & M EXPENSE									
28	M/D COAL & OTHER SALES	G81A	EG10	EE81A	-9,790	-3,566	-127	-453	-2,134	-1,410
29	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	11,634	4,237	152	538	2,536	1,676
30	TOTAL ENERGY COST ADJUST			EE81	1,844	671	25	85	402	266
31	WAGE EXPENSE	G82	K939	EE82	-2,864	-1,427	-50	-172	-508	-285
32	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-2,101	-1,047	-36	-126	-373	-209
33	RATE CASE EXPENSE	G84	K939	EE84	746	371	13	45	132	74
34	DEMAND COMPONENT			EE84D	403	168	9	20	92	49
35	ENERGY COMPONENT			EE84E	168	61	3	8	36	25
36	CUSTOMER COMPONENT			EE84C	174	143	2	17	4	0
37	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-453	-180	-9	-21	-100	-60
38	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	122	5	0	33	73	5
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-12,117	-6,036	-209	-726	-2,150	-1,208
40	DECOMMISSIONING SSES	G88	D10	EE88	16,796	6,680	321	781	3,713	2,209
41	DECOMMISSIONING FOSSIL	G89	D10	EE89	42,991	17,096	823	1,999	9,503	5,654
42	MANAGEMENT AUDIT COSTS	G90	K939	EE90	-167	-83	-3	-10	-30	-16
43	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	1,199	477	23	56	265	157
44	SOCIAL PROGRAMS	G92	K939	EE92	3,530	1,758	61	211	627	352
45	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS			EE99	49,526	18,285	959	2,155	11,554	6,939
47	DEMAND COMPONENT			EE99D	53,520	21,154	1,008	2,470	11,781	7,094
48	ENERGY COMPONENT			EE99E	-1,083	-396	-13	-51	-236	-155
49	CUSTOMER COMPONENT			EE99C	-2,911	-2,474	-35	-265	10	0
50	TOTAL OPER & MAINT EXPENSES			EE00	1,404,433	590,640	21,361	72,495	283,863	175,792
51	DEMAND COMPONENT			EE00D	406,950	167,149	8,438	19,670	92,078	51,474
52	ENERGY COMPONENT			EE00E	857,356	312,250	11,173	39,651	186,905	123,506
53	CUSTOMER COMPONENT			EE00C	140,127	111,241	1,750	13,174	4,881	811

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC									
3	PROPERTY INSURANCE									
4	NUCLEAR PRODUCTION	G72A	D10	EE72A	614	20	50	103	9	2
5	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	48	2	4	8	0	0
6	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	30	1	2	5	0	0
7	OTHER PROPERTY	G72D	AT2	EE72D	81	3	6	46	102	0
8	DEMAND COMPONENT			EE72DD	79	3	6	40	4	0
9	CUSTOMER COMPONENT			EE72DC	2	0	0	6	98	0
10	TOTAL PROPERTY INSURANCE			EE72T	773	26	62	162	111	2
11	EMPLOYEE BENEFITS	G73	K939	EE73	6,341	201	491	1,179	746	16
12	DEMAND COMPONENT			EE73D	3,947	133	319	835	70	11
13	ENERGY COMPONENT			EE73E	2,381	67	171	273	48	5
14	CUSTOMER COMPONENT			EE73C	13	1	1	70	629	0
15	OTHER A & G	G75	K929	EE75	8,101	256	628	1,506	954	21
16	DEMAND COMPONENT			EE75D	5,044	169	408	1,066	89	15
17	ENERGY COMPONENT			EE75E	3,042	86	218	350	60	6
18	CUSTOMER COMPONENT			EE75C	17	1	1	90	804	0
19	TOT ADMIN & GENERAL EXPENSES			EE79	15,490	491	1,203	2,898	1,844	40
20	DEMAND COMPONENT			EE79D	9,933	333	804	2,093	175	29
21	ENERGY COMPONENT			EE79E	5,525	157	396	636	109	11
22	CUSTOMER COMPONENT			EE79C	31	2	3	170	1,559	0
23	TOTAL O & M BEFORE ADJUST			EE80	192,717	5,689	14,213	27,079	10,517	433
24	DEMAND COMPONENT			EE80D	43,430	1,455	3,509	8,871	736	126
25	ENERGY COMPONENT			EE80E	148,847	4,213	10,663	17,132	2,943	306
26	CUSTOMER COMPONENT			EE80C	440	23	41	1,076	6,837	0
27	ADJUSTMENTS TO O & M EXPENSE									
28	M/O COAL & OTHER SALES	G81A	EG10	EE81A	-1,698	-48	-121	-196	-33	-4
29	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	2,017	57	145	232	40	4
30	TOTAL ENERGY COST ADJUST			EE81	319	9	24	36	7	0
31	WAGE EXPENSE	G82	K939	EE82	-299	-9	-23	-55	-35	-1
32	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-219	-6	-17	-41	-26	-1
33	RATE CASE EXPENSE	G84	K939	EE84	78	3	6	15	9	0
34	DEMAND COMPONENT			EE84D	49	2	4	10	0	0
35	ENERGY COMPONENT			EE84E	29	1	2	3	0	0
36	CUSTOMER COMPONENT			EE84C	0	0	0	1	7	0
37	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-64	-2	-5	-11	-1	0
38	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	1	0	0	5	0	0
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-1,263	-40	-98	-235	-149	-3
40	DECOMMISSIONING SSES	G88	D10	EE88	2,382	80	192	400	31	7
41	DECOMMISSIONING FOSSIL	G89	D10	EE89	6,098	204	492	1,023	81	18
42	MANAGEMENT AUDIT COSTS	G90	K939	EE90	-18	-1	-1	-3	-2	0
43	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	171	6	13	29	2	0
44	SOCIAL PROGRAMS	G92	K939	EE92	368	12	28	69	43	1
45	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS			EE99	7,554	256	611	1,232	-40	21
47	DEMAND COMPONENT			EE99D	7,744	261	624	1,264	98	22
48	ENERGY COMPONENT			EE99E	-189	-5	-12	-22	-3	-1
49	CUSTOMER COMPONENT			EE99C	-2	0	0	-10	-135	0
50	TOTAL OPER & MAINT EXPENSES			EE00	200,271	5,945	14,824	28,311	10,477	454
51	DEMAND COMPONENT			EE00D	51,174	1,715	4,133	10,136	834	149
52	ENERGY COMPONENT			EE00E	148,658	4,208	10,651	17,109	2,940	305
53	CUSTOMER COMPONENT			EE00C	438	23	41	1,066	6,702	0

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	DEPRECIATION EXPENSE									
2	PRODUCTION									
3	NUCLEAR	GD07	D10	ED07	138,687	55,151	2,655	6,449	30,655	18,242
4	WHOLLY-OWNED COAL	GD08	D10	ED08	51,559	20,504	987	2,397	11,397	6,782
5	OTHER NON-NUCLEAR	GD09	D10	ED09	18,901	7,517	361	879	4,178	2,486
6	TOTAL PRODUCTION			ED10	209,147	83,172	4,003	9,725	46,230	27,510
7	TRANSMISSION									
8	500/230 KV	GD15	D10	ED15	5,833	2,320	111	271	1,290	767
9	138/69 KV	GD16	D15	ED16	1,673	676	33	79	376	224
10	TRANSMISSION			ED20	7,506	2,996	144	350	1,666	991
11	DISTRIBUTION									
12	SUBSTATIONS									
13	GENERATION STEP-UP	GD26	D10	ED26	109	43	2	5	24	14
14	138/69 KV	GD27	D10	ED27	1,242	494	23	58	274	164
15	PRIMARY	GD28	D20	ED28	4,326	2,044	98	239	1,136	676
16	SECONDARY	GD29	D30	ED29	93	53	4	7	25	0
17	TOTAL SUBSTATIONS			EDSS	5,770	2,634	127	309	1,459	854
18	OVERHEAD LINES									
19	138/69 KV	GD31	D10	ED31	6,826	2,715	130	317	1,509	898
20	PRIMARY	GD32	D20	ED32	6,323	2,988	144	349	1,661	988
21	SECONDARY									
22	DEMAND COMPONENT	GD33D	D30	ED33D	6,790	3,829	313	490	1,851	0
23	CUSTOMER COMPONENT	GD33C	C30	ED33C	8,806	7,657	103	870	136	0
24	STREET LIGHTING	GD34	K405	ED34	688	0	0	0	0	0
25	TOTAL OVERHEAD LINES			EDOL	29,433	17,189	690	2,026	5,157	1,886
26	UNDERGROUND LINES									
27	138/69 KV	GD35	D10	ED35	307	122	6	14	68	41
28	PRIMARY	GD36	D20	ED36	1,148	542	26	63	302	179
29	SECONDARY									
30	DEMAND COMPONENT	GD37D	D30	ED37D	2,594	1,463	120	187	707	0
31	CUSTOMER COMPONENT	GD37C	C30	ED37C	4,331	3,765	51	428	67	0
32	TOTAL UNDERGROUND LINES			EDUG	8,380	5,892	203	692	1,144	220
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	GD38D	D30	ED38D	3,271	1,844	151	236	892	0
35	CUSTOMER COMPONENT	GD38C	CM8	ED38C	4,239	3,104	42	476	141	0
36	TOTAL LINE TRANSFORMERS			EDLT	7,510	4,948	193	712	1,033	0
37	SERVICES									
38	DEMAND COMPONENT	GD39D	D30	ED39D	785	442	37	57	214	0
39	CUSTOMER COMPONENT	GD39C	CM9	ED39C	8,470	6,436	88	806	164	0
40	TOTAL SERVICES			EDSV	9,255	6,878	125	863	378	0
41	METERS	GD43	CM1	ED43	3,295	1,641	116	525	607	137
42	AREA LIGHTING FIXTURES	GD44	K403	ED44	181	0	0	0	0	0
43	STREET LIGHTING	GD46	K405	ED46	2,110	0	0	0	0	0
44	TOTAL DISTRIBUTION			ED30	65,934	39,182	1,454	5,127	9,778	3,097
45	DEMAND COMPONENT			ED30D	33,814	16,579	1,054	2,022	8,663	2,960
46	CUSTOMER COMPONENT			ED30C	32,120	22,603	400	3,105	1,115	137
47	GENERAL	GD88	K433	ED88	10,597	5,365	198	636	1,886	1,024
48	DEMAND COMPONENT			ED88D	8,107	3,330	169	392	1,834	1,020
49	CUSTOMER COMPONENT			ED88C	2,490	2,035	29	244	52	4
50	TOTAL DEPRECIATION AND									
51	AMORTIZATION EXPENSE			ED00	293,184	130,715	5,799	15,838	59,560	32,622

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	DEPRECIATION EXPENSE									
2	PRODUCTION									
3	NUCLEAR	GD07	D10	ED07	19,670	658	1,588	3,299	262	58
4	WHOLLY-OWNED COAL	GD08	D10	ED08	7,312	245	591	1,226	97	21
5	OTHER NON-NUCLEAR	GD09	D10	ED09	2,681	90	216	450	35	8
6	TOTAL PRODUCTION			ED10	29,663	993	2,395	4,975	394	87
7	TRANSMISSION									
8	500/230 KV	GD15	D10	ED15	827	28	67	139	11	2
9	138/69 KV	GD16	D15	ED16	241	0	0	40	3	1
10	TRANSMISSION			ED20	1,068	28	67	179	14	3
11	DISTRIBUTION									
12	SUBSTATIONS									
13	GENERATION STEP-UP	GD26	D10	ED26	16	1	1	3	0	0
14	138/69 KV	GD27	D10	ED27	176	5	14	30	3	1
15	PRIMARY	GD28	D20	ED28	0	0	0	123	10	0
16	SECONDARY	GD29	D30	ED29	0	0	0	4	0	0
17	TOTAL SUBSTATIONS			EDSS	192	6	15	160	13	1
18	OVERHEAD LINES									
19	138/69 KV	GD31	D10	ED31	968	32	78	163	13	3
20	PRIMARY	GD32	D20	ED32	0	0	0	179	14	0
21	SECONDARY									
22	DEMAND COMPONENT	GD33D	D30	ED33D	0	0	0	275	32	0
23	CUSTOMER COMPONENT	GD33C	C30	ED33C	0	0	0	33	7	0
24	STREET LIGHTING	GD34	K405	ED34	0	0	0	0	688	0
25	TOTAL OVERHEAD LINES			EDOL	968	32	78	650	754	3
26	UNDERGROUND LINES									
27	138/69 KV	GD35	D10	ED35	43	2	4	7	0	0
28	PRIMARY	GD36	D20	ED36	0	0	0	33	3	0
29	SECONDARY									
30	DEMAND COMPONENT	GD37D	D30	ED37D	0	0	0	105	12	0
31	CUSTOMER COMPONENT	GD37C	C30	ED37C	0	0	0	16	4	0
32	TOTAL UNDERGROUND LINES			EDUG	43	2	4	161	19	0
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	132	16	0
35	CUSTOMER COMPONENT	GD38C	CM8	ED38C	0	0	0	24	452	0
36	TOTAL LINE TRANSFORMERS			EDLT	0	0	0	156	468	0
37	SERVICES									
38	DEMAND COMPONENT	GD39D	D30	ED39D	0	0	0	31	4	0
39	CUSTOMER COMPONENT	GD39C	CM9	ED39C	0	0	0	33	943	0
40	TOTAL SERVICES			EDSV	0	0	0	64	947	0
41	METERS	GD43	CM1	ED43	98	6	12	153	0	0
42	AREA LIGHTING FIXTURES	GD44	K403	ED44	0	0	0	0	181	0
43	STREET LIGHTING	GD46	K405	ED46	0	0	0	0	2,110	0
44	TOTAL DISTRIBUTION			ED30	1,301	46	109	1,344	4,492	4
45	DEMAND COMPONENT			ED30D	1,203	40	97	1,085	107	4
46	CUSTOMER COMPONENT			ED30C	98	6	12	259	4,385	0
47	GENERAL	GD88	K433	ED88	1,027	34	83	214	127	3
48	DEMAND COMPONENT			ED88D	1,025	34	82	202	16	3
49	CUSTOMER COMPONENT			ED88C	2	0	1	12	111	0
50	TOTAL DEPRECIATION AND									
51	AMORTIZATION EXPENSE			ED00	33,059	1,101	2,654	6,712	5,027	97

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TAXES									
2	TAXES OTHER THAN INCOME,									
3	EXCLUDING GROSS RECEIPTS									
4	CAPITAL STOCK	GT1	P01	ET1	29,965	13,619	603	1,650	6,086	3,268
5	DEMAND COMPONENT			ET1D	26,204	10,868	557	1,282	5,967	3,255
6	CUSTOMER COMPONENT			ET1C	3,761	2,751	46	368	119	13
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	38,938	17,696	785	2,144	7,908	4,248
8	DEMAND COMPONENT			ET3D	34,050	14,121	726	1,666	7,753	4,231
9	CUSTOMER COMPONENT			ET3C	4,888	3,575	59	478	155	17
10	REGULATORY ASSESSMENT	GT5	K939	ET5	774	386	13	46	138	77
11	DEMAND COMPONENT			ET5D	419	174	9	20	96	52
12	ENERGY COMPONENT			ET5E	175	63	3	8	38	25
13	CUSTOMER COMPONENT			ET5C	180	148	2	18	3	1
14	LOCAL PROPERTY & OTHER	GT6	P01	ET6	616	280	13	34	125	67
15	DEMAND COMPONENT			ET6D	538	223	12	26	123	67
16	CUSTOMER COMPONENT			ET6C	78	57	1	8	2	0
17	SALES & USE	GT7	P01	ET7	-36	-16	-1	-2	-7	-4
18	DEMAND COMPONENT			ET7D	-31	-13	-1	-2	-6	-4
19	CUSTOMER COMPONENT			ET7C	-5	-3	0	0	-1	0
20	FEDERAL ENVIRONMENTAL	GT8	P01	ET8	593	269	12	33	120	65
21	DEMAND COMPONENT			ET8D	518	215	11	26	117	65
22	CUSTOMER COMPONENT			ET8C	75	54	1	7	3	0
23	PAYROLL TAXES	GP01	K939	EP01	16,712	8,324	289	1,001	2,966	1,666
24	DEMAND COMPONENT			EP01D	9,036	3,759	194	444	2,062	1,116
25	ENERGY COMPONENT			EP01E	3,771	1,373	49	174	822	544
26	CUSTOMER COMPONENT			EP01C	3,905	3,192	46	383	82	6
27	TOTAL TAXES OTHER THAN INCOME,									
28	EXCLUDING GROSS RECEIPTS			ET01	87,562	40,558	1,714	4,906	17,336	9,387
29	DEMAND COMPONENT			ET01D	70,734	29,348	1,507	3,463	16,111	8,782
30	ENERGY COMPONENT			ET01E	3,946	1,437	51	182	861	568
31	CUSTOMER COMPONENT			ET01C	12,882	9,772	156	1,260	365	38
32	CAPITAL STOCK INCREASE	GT1P	P01	ET1P	1,368	622	28	75	278	149
33	DEMAND COMPONENT			ET1PD	1,196	497	25	58	273	148
34	CUSTOMER COMPONENT			ET1PC	172	125	3	17	5	1
35	TOTAL AT PROPOSED LEVEL			ET01P	88,930	41,180	1,742	4,981	17,614	9,536
36	DEMAND COMPONENT			ET01PD	71,931	29,845	1,533	3,521	16,384	8,930
37	ENERGY COMPONENT			ET01PE	3,946	1,437	51	182	861	568
38	CUSTOMER COMPONENT			ET01PC	13,054	9,898	157	1,277	370	38

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	TAXES									
2	TAXES OTHER THAN INCOME,									
3	EXCLUDING GROSS RECEIPTS									
4	CAPITAL STOCK	GT1	P01	ET1	3,198	106	255	690	481	9
5	DEMAND COMPONENT			ET1D	3,188	106	254	663	55	9
6	CUSTOMER COMPONENT			ET1C	10	0	1	27	426	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	4,154	138	332	896	625	12
8	DEMAND COMPONENT			ET3D	4,142	137	330	860	72	12
9	CUSTOMER COMPONENT			ET3C	12	1	2	36	553	0
10	REGULATORY ASSESSMENT	GT5	K939	ET5	81	3	6	15	9	0
11	DEMAND COMPONENT			ET5D	50	2	4	11	1	0
12	ENERGY COMPONENT			ET5E	31	1	2	3	1	0
13	CUSTOMER COMPONENT			ET5C	0	0	0	1	7	0
14	LOCAL PROPERTY & OTHER	GT6	P01	ET6	66	2	5	14	10	0
15	DEMAND COMPONENT			ET6D	66	2	4	14	1	0
16	CUSTOMER COMPONENT			ET6C	0	0	1	0	9	0
17	SALES & USE	GT7	P01	ET7	-4	0	0	-1	-1	0
18	DEMAND COMPONENT			ET7D	-4	0	0	-1	0	0
19	CUSTOMER COMPONENT			ET7C	0	0	0	0	-1	0
20	FEDERAL ENVIRONMENTAL	GT8	P01	ET8	63	2	5	14	10	0
21	DEMAND COMPONENT			ET8D	63	2	5	13	1	0
22	CUSTOMER COMPONENT			ET8C	0	0	0	1	9	0
23	PAYROLL TAXES	GP01	K939	EP01	1,742	56	135	324	205	4
24	DEMAND COMPONENT			EP01D	1,085	37	88	229	19	3
25	ENERGY COMPONENT			EP01E	654	19	47	75	13	1
26	CUSTOMER COMPONENT			EP01C	3	1	1	19	172	0
27	TOTAL TAXES OTHER THAN INCOME,									
28	EXCLUDING GROSS RECEIPTS			ET01	9,300	307	738	1,952	1,339	25
29	DEMAND COMPONENT			ET01D	8,590	285	685	1,789	150	24
30	ENERGY COMPONENT			ET01E	684	20	49	79	14	1
31	CUSTOMER COMPONENT			ET01C	25	2	3	85	1,176	0
32	CAPITAL STOCK INCREASE	GT1P	P01	ET1P	146	5	12	31	22	0
33	DEMAND COMPONENT			ET1PD	146	5	12	30	2	0
34	CUSTOMER COMPONENT			ET1PC	0	0	0	1	20	0
35	TOTAL AT PROPOSED LEVEL			ET01P	9,446	312	750	1,983	1,361	25
36	DEMAND COMPONENT			ET01PD	8,735	291	698	1,818	152	24
37	ENERGY COMPONENT			ET01PE	684	20	49	79	14	1
38	CUSTOMER COMPONENT			ET01PC	26	2	3	87	1,196	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TAXES									
2	DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	ITD18	D10	TX18	557	221	11	26	123	73
4	POLLTUION CONTROL FACILITIE	ITD40A	D10	TX40A	-160	-64	-3	-7	-36	-21
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	-94	-47	-2	-6	-17	-9
6	DEMAND COMPONENT			TX42AD	-72	-31	-2	-4	-16	-9
7	CUSTOMER COMPONENT			TX42AC	-22	-16	0	-2	-1	0
8	COST OF REMOVAL	ITD42B	P000	TX42B	-704	-352	-15	-44	-131	-64
9	DEMAND COMPONENT			TX42BD	-540	-233	-13	-28	-126	-63
10	CUSTOMER COMPONENT			TX42BC	-164	-119	-2	-16	-5	-1
11	ACRS AND MACRS									
12	MHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	2,850	1,133	55	133	629	375
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	-29,228	-11,623	-560	-1,359	-6,461	-3,844
14	NUCLEAR FUEL	ITD46C	E610	TX46C	-2,859	-1,041	-37	-132	-623	-412
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	19,473	10,379	415	1,301	3,436	1,511
16	DEMAND COMPONENT			TX46DD	13,540	6,057	344	725	3,255	1,493
17	CUSTOMER COMPONENT			TX46DC	5,933	4,322	71	576	181	18
18	TOTAL ACRS AND MACRS			TX46T	-9,764	-1,152	-127	-57	-3,019	-2,370
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	0
20	TOTAL DEFERRED INCOME TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
21	DEMAND COMPONENT			TXTD	-13,129	-4,570	-168	-517	-2,649	-2,007
22	CUSTOMER COMPONENT			TXTC	5,747	4,187	68	557	176	18

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	TAXES									
2	DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	ITD18	D10	TX18	79	3	7	13	1	0
4	POLLTUION CONTROL FACILITIE	ITD40A	D10	TX40A	-23	-1	-1	-4	0	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	-7	0	-1	-2	-3	0
6	DEMAND COMPONENT			TX42AD	-7	0	-1	-2	0	0
7	CUSTOMER COMPONENT			TX42AC	0	0	0	0	-3	0
8	COST OF REMOVAL	ITD42B	P000	TX42B	-55	-2	-4	-16	-21	0
9	DEMAND COMPONENT			TX42BD	-55	-2	-4	-15	-1	0
10	CUSTOMER COMPONENT			TX42BC	0	0	0	-1	-20	0
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	405	14	32	68	5	1
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	-4,145	-139	-335	-695	-55	-12
14	NUCLEAR FUEL	ITD46C	E610	TX46C	-496	-14	-36	-57	-10	-1
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	1,139	37	88	422	742	3
16	DEMAND COMPONENT			TX46DD	1,125	36	87	380	35	3
17	CUSTOMER COMPONENT			TX46DC	14	1	1	42	707	0
18	TOTAL ACRS AND MACRS			TX46T	-3,097	-102	-251	-262	682	-9
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	0
20	TOTAL DEFERRED INCOME TAXES			TXT	-3,114	-102	-251	-273	658	-9
21	DEMAND COMPONENT			TXTD	-2,631	-89	-216	-257	-17	-8
22	CUSTOMER COMPONENT			TXTC	13	1	1	41	685	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES AT PRESENT RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-9,395	-4,314	-189	-524	-1,886	-1,005
4	DEMAND COMPONENT			TXA91D	-8,092	-3,365	-174	-398	-1,846	-1,001
5	CUSTOMER COMPONENT			TXA91C	-1,303	-949	-15	-126	-40	-4
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
10	DEMAND COMPONENT			TX91D	-8,092	-3,365	-174	-398	-1,846	-1,001
11	CUSTOMER COMPONENT			TX91C	-1,303	-949	-15	-126	-40	-4
12	GROSS RECEIPTS TAX			TXB	100,801	41,076	935	6,972	23,027	12,537
13	DEMAND COMPONENT			TXBD	56,825	22,888	398	3,797	14,725	7,293
14	ENERGY COMPONENT			TXBE	35,846	13,013	456	1,677	7,853	5,181
15	CUSTOMER COMPONENT			TXBC	8,130	5,175	81	1,498	448	63
16	STATE AND FEDERAL INCOME TAXES FROM									
17	PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX	55,961	16,185	-988	7,007	19,014	8,505
19	DEMAND COMPONENT			TSTXD	62,595	23,875	-815	5,664	18,823	8,516
20	ENERGY COMPONENT			TSTXE	-761	-448	-52	15	-71	-42
21	CUSTOMER COMPONENT			TSTXC	-5,874	-7,241	-122	1,329	261	31
22	TOTAL FEDERAL INC TAX			TFTX	144,026	41,677	-2,531	18,013	48,910	21,887
23	DEMAND COMPONENT			TFTXD	161,131	61,464	-2,086	14,565	48,430	21,922
24	ENERGY COMPONENT			TFTXE	-2,000	-1,167	-134	36	-192	-114
25	CUSTOMER COMPONENT			TFTXC	-15,104	-18,619	-312	3,412	672	79
26	TOTAL TAXES			TX99	368,714	133,758	-1,195	36,281	103,306	48,910
27	DEMAND COMPONENT			TX99D	330,064	129,639	-1,337	26,574	93,595	43,504
28	ENERGY COMPONENT			TX99E	34,172	11,794	285	1,778	7,828	5,181
29	CUSTOMER COMPONENT			TX99C	4,477	-7,675	-143	7,930	1,883	224
30	MISCELLANEOUS ALLOWABLE EXPENSE									
31	*REGULATORY CREDITS/DEBITS*	*ITD81*	*D10*	*TX81*	-70,344	-27,973	-1,347	-3,271	-15,549	-9,252
32	EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-467	-170	-6	-22	-101	-68
33	TOTAL MISC ALLOWABLE EXPENSE			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TOTAL OPERATING EXPENSES			TOE	1,995,520	826,970	24,612	121,321	431,079	248,004
35	DEMAND COMPONENT			TOED	924,777	374,721	11,118	55,440	228,415	118,140
36	ENERGY COMPONENT			TOEE	891,528	324,044	11,457	41,429	194,732	128,688
37	CUSTOMER COMPONENT			TOEC	179,214	128,204	2,037	24,453	7,931	1,176
38	(LN 26 -14 -18)			OEBT	1,795,533	769,108	28,130	96,302	363,154	217,612
39	DEMAND COMPONENT			OEBTD	701,051	289,383	14,019	35,211	161,162	87,702
40	ENERGY COMPONENT			OEBTE	894,289	325,660	11,642	41,379	194,995	128,843
41	CUSTOMER COMPONENT			OEBTC	200,192	154,065	2,469	19,712	6,997	1,067
42	OTHER OPER EXP W/O SIT & FIT			TOOE	1,795,533	769,108	28,130	96,302	363,154	217,612
43	DEMAND COMPONENT			TOOED	701,051	289,383	14,019	35,211	161,162	87,702
44	ENERGY COMPONENT			TOOEE	894,289	325,660	11,642	41,379	194,995	128,843
45	CUSTOMER COMPONENT			TOOEC	200,192	154,065	2,469	19,712	6,997	1,067

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES AT PRESENT RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-976	-32	-78	-215	-173	-3
4	DEMAND COMPONENT			TXA91D	-973	-32	-77	-206	-17	-3
5	CUSTOMER COMPONENT			TXA91C	-3	0	-1	-9	-156	0
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91	-976	-32	-78	-215	-173	-3
10	DEMAND COMPONENT			TX91D	-973	-32	-77	-206	-17	-3
11	CUSTOMER COMPONENT			TX91C	-3	0	-1	-9	-156	0
12	GROSS RECEIPTS TAX			TXG	11,961	394	743	2,174	930	52
13	DEMAND COMPONENT			TXGD	5,709	217	301	1,370	88	39
14	ENERGY COMPONENT			TXGE	6,201	176	440	713	123	13
15	CUSTOMER COMPONENT			TXGC	52	2	2	91	718	0
16	STATE AND FEDERAL INCOME TAXES FROM									
17	PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX	4,764	229	-43	1,390	-173	71
19	DEMAND COMPONENT			TSTXD	4,819	232	-20	1,386	45	70
20	ENERGY COMPONENT			TSTXE	-111	-3	-21	-28	0	0
21	CUSTOMER COMPONENT			TSTXC	56	1	-2	32	-219	0
22	TOTAL FEDERAL INC TAX			TFTX	12,271	588	-108	3,577	-440	182
23	DEMAND COMPONENT			TFTXD	12,421	596	-50	3,570	118	181
24	ENERGY COMPONENT			TFTXE	-294	-9	-54	-73	0	1
25	CUSTOMER COMPONENT			TFTXC	144	2	-4	80	-558	0
26	TOTAL TAXES			TX99	34,205	1,385	1,002	8,604	2,140	318
27	DEMAND COMPONENT			TX99D	27,934	1,209	623	7,653	367	303
28	ENERGY COMPONENT			TX99E	5,985	169	377	634	127	14
29	CUSTOMER COMPONENT			TX99C	287	6	0	318	1,647	0
30	MISCELLANEOUS ALLOWABLE EXPENSE									
31	REGULATORY CREDITS/DEBITS	ITD81	D10	TX81	-9,977	-334	-806	-1,673	-133	-29
32	EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-81	-2	-5	-10	-2	0
33	TOTAL MISC ALLOWABLE EXPENSE			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TOTAL OPERATING EXPENSES			TOE	257,477	8,095	17,669	41,944	17,509	840
35	DEMAND COMPONENT			TOED	102,009	3,683	6,587	22,546	1,598	520
36	ENERGY COMPONENT			TOEE	154,643	4,376	11,028	17,744	3,067	320
37	CUSTOMER COMPONENT			TOEC	826	35	53	1,655	12,844	0
38	(LN 26 -14 -18)			OEBT	240,443	7,277	17,819	36,978	18,123	587
39	DEMAND COMPONENT			OEBTD	84,770	2,856	6,656	17,589	1,435	268
40	ENERGY COMPONENT			OEBTE	155,048	4,389	11,104	17,844	3,067	318
41	CUSTOMER COMPONENT			OEBTC	626	32	59	1,544	13,621	0
42	OTHER OPER EXP W/O SIT & FIT			TOOE	240,443	7,277	17,819	36,978	18,123	587
43	DEMAND COMPONENT			TOOED	84,770	2,856	6,656	17,589	1,435	268
44	ENERGY COMPONENT			TOOEE	155,048	4,389	11,104	17,844	3,067	318
45	CUSTOMER COMPONENT			TOOEC	626	32	59	1,544	13,621	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY - OPERATING EXPENSES AT PRESENT REVENUE LEVELS PART 3
$1,000

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 SUMMARY - TOTAL TAXES									
2 TOTAL TAXES OTHER THAN INCOME,									
3 EXCLUDING GROSS RECEIPTS			ET01	87,562	40,558	1,714	4,906	17,336	9,387
4 TOT DEF INC TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
5 TOTAL ITC			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
6 GROSS RECEIPTS TAX			TX6	100,801	41,076	935	6,972	23,027	12,537
7 TOTAL STATE INC TAX			TSTX	55,961	16,185	-988	7,007	19,014	8,505
8 TOTAL FED INC TAX			TFTX	144,026	41,677	-2,531	18,013	48,910	21,887
9 TOTAL TAXES			TX99	368,714	133,758	-1,195	36,281	103,306	48,910
10 SUMMARY - OPERATING EXPENSES									
11 O & M PRODUCTION			EE10	1,035,420	384,092	14,767	47,938	226,358	146,541
12 O & M TRANSMISSION			EE20	9,986	3,971	192	464	2,208	1,313
13 O & M DISTRIBUTION			EE30	88,735	50,013	2,038	7,100	14,458	5,236
14 O & M CUSTOMER ACCOUNTS			EE56	50,736	45,973	521	4,078	1,456	312
15 O & M CUST SVC & INFO			EE60	17,114	14,869	200	1,690	263	12
16 O & M SALES			EE65	4,669	1,943	100	229	1,066	577
17 O & M ADMIN & GENERAL			EE79	148,247	73,494	2,584	8,841	26,500	14,862
18 ADJUSTS TO O & M EXPENSES			EE99	49,526	18,285	959	2,155	11,554	6,939
19 TOTAL OPER & MAINT EXPENSES			EE00	1,404,433	590,640	21,361	72,495	283,863	175,792
20 DEMAND COMPONENT			EE00D	406,950	167,149	8,438	19,670	92,078	51,474
21 ENERGY COMPONENT			EE00E	857,356	312,250	11,173	39,651	186,905	123,506
22 CUSTOMER COMPONENT			EE00C	140,127	111,241	1,750	13,174	4,881	811
23 DEPRECIATION & AMORTIZATION			ED00	293,184	130,715	5,799	15,838	59,560	32,622
24 DEMAND COMPONENT			ED00D	258,574	106,077	5,370	12,489	58,393	32,481
25 CUSTOMER COMPONENT			ED00C	34,610	24,638	429	3,349	1,167	141
26 TAXES			TX99	368,714	133,758	-1,195	36,281	103,306	48,910
27 DEMAND COMPONENT			TX99D	330,064	129,639	-1,337	26,574	93,595	43,504
28 ENERGY COMPONENT			TX99E	34,172	11,794	285	1,778	7,828	5,181
29 CUSTOMER COMPONENT			TX99C	4,477	-7,675	-143	7,930	1,883	224
30 MISC ALLOWABLE EXPENSES			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
31 TOTAL OPERATING EXPENSES			TOE	1,995,520	826,970	24,612	121,321	431,079	248,004
32 DEMAND COMPONENT			TOED	924,777	374,721	11,118	55,440	228,415	118,140
33 ENERGY COMPONENT			TOEE	891,528	324,044	11,457	41,429	194,732	128,688
34 CUSTOMER COMPONENT			TOEC	179,214	128,204	2,037	24,453	7,931	1,176
35 SUMMARY - OPERATING EXPENSES									
36 STATE INCOME TAX			TSTX	55,961	16,185	-988	7,007	19,014	8,505
37 FEDERAL INCOME TAX			TFTX	144,026	41,677	-2,531	18,013	48,910	21,887
38 OTHER OPER EXP M/O SIT & FIT			TOOE	1,795,533	769,108	28,130	96,302	363,154	217,612
39 TOTAL OPERATING EXPENSES			TOE	1,995,520	826,970	24,612	121,321	431,079	248,004

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY - OPERATING EXPENSES AT PRESENT REVENUE LEVELS PART 3
$1,000

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	EXCLUDING GROSS RECEIPTS		ET01	9,300	307	738	1,952	1,339	25
4	TOT DEF INC TAXES		TXT	-3,114	-102	-251	-273	658	-9
5	TOTAL ITC		TX91	-976	-32	-78	-215	-173	-3
6	GROSS RECEIPTS TAX		TXG	11,961	394	743	2,174	930	52
7	TOTAL STATE INC TAX		TSTX	4,764	229	-43	1,390	-173	71
8	TOTAL FED INC TAX		TFTX	12,271	588	-108	3,577	-440	182
9	TOTAL TAXES		TX99	34,205	1,385	1,002	8,604	2,140	318
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION		EE10	172,943	5,048	12,659	21,465	3,228	381
12	O & M TRANSMISSION		EE20	1,416	48	115	237	18	4
13	O & M DISTRIBUTION		EE30	2,210	83	192	2,046	5,353	6
14	O & M CUSTOMER ACCOUNTS		EE56	95	1	0	250	50	0
15	O & M CUST SVC & INFO		EE60	2	0	0	64	14	0
16	O & M SALES		EE65	561	18	44	119	10	2
17	O & M ADMIN & GENERAL		EE79	15,490	491	1,203	2,898	1,844	40
18	ADJUSTS TO O & M EXPENSES		EE99	7,554	256	611	1,232	-40	21
19	TOTAL OPER & MAINT EXPENSES		EE00	200,271	5,945	14,824	28,311	10,477	454
20	DEMAND COMPONENT		EE00D	51,174	1,715	4,133	10,136	834	149
21	ENERGY COMPONENT		EE00E	148,658	4,208	10,651	17,109	2,940	305
22	CUSTOMER COMPONENT		EE00C	438	23	41	1,066	6,702	0
23	DEPRECIATION & AMORTIZATION		ED00	33,059	1,101	2,654	6,712	5,027	97
24	DEMAND COMPONENT		ED00D	32,959	1,095	2,641	6,441	531	97
25	CUSTOMER COMPONENT		ED00C	100	6	13	271	4,496	0
26	TAXES		TX99	34,205	1,385	1,002	8,604	2,140	318
27	DEMAND COMPONENT		TX99D	27,934	1,209	623	7,653	367	303
28	ENERGY COMPONENT		TX99E	5,985	169	377	634	127	14
29	CUSTOMER COMPONENT		TX99C	287	6	0	318	1,647	0
30	MISC ALLOWABLE EXPENSES		TX89	-10,058	-336	-811	-1,683	-135	-29
31	TOTAL OPERATING EXPENSES		TOE	257,477	8,095	17,669	41,944	17,509	840
32	DEMAND COMPONENT		TOED	102,009	3,683	6,587	22,546	1,598	520
33	ENERGY COMPONENT		TOEE	154,643	4,376	11,028	17,744	3,067	320
34	CUSTOMER COMPONENT		TOEC	826	35	53	1,655	12,844	0
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX		TSTX	4,764	229	-43	1,390	-173	71
37	FEDERAL INCOME TAX		TFTX	12,271	588	-108	3,577	-440	182
38	OTHER OPER EXP M/O SIT & FIT		TOOE	240,443	7,277	17,819	36,978	18,123	587
39	TOTAL OPERATING EXPENSES		TOE	257,477	8,095	17,669	41,944	17,509	840

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES AT PRESENT RATE LEVELS
$1,000

PART 3

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

	1 OPERATING REVENUES AT PRESENT	INPUT RATE LEVELS	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2	SALE OF ELECTRICITY									
3	RATE REVENUE PRESENT LEVEL	RR			2,329,734	950,994	21,502	160,002	529,880	289,534
4	ENERGY REVENUE PRESENT LEV	ECR			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	TOTAL SALE OF ELECTRICITY			RRT	2,259,659	924,107	20,754	155,930	514,405	280,049
8	ANNUALIZATION	ANN			24,486	6,061	489	1,255	7,473	4,525
9	LATE PAYMENT CHARGES	S11	CM4	R11	6,783	3,364	26	1,260	1,465	361
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	2,290,928	933,532	21,269	158,445	523,343	284,935
11	OTHER OPERATING REVENUES									
12	MISC SERVICE REVS (451)	S20	CM9	R20	155	118	2	15	3	0
13	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	12,428	7,303	278	936	1,977	681
14	DEMAND COMPONENT			R23D	7,095	3,446	214	419	1,811	664
15	CUSTOMER COMPONENT			R23C	5,333	3,857	64	517	166	17
16	GENERAL (456)	S24	K939	R24	3,933	1,959	68	236	698	392
17	DEMAND COMPONENT			R24D	2,127	885	45	105	485	263
18	ENERGY COMPONENT			R24E	887	323	12	41	194	127
19	CUSTOMER COMPONENT			R24C	919	752	10	90	20	1
20	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	29,990	11,926	574	1,394	6,630	3,944
21	ENERGY SALES (ACCT 447)									
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	4,407	1,605	58	204	961	634
23	2-PARTY (447)	S34	EG10	R34	3,601	1,312	47	167	785	518
24	RESERVATION SALES(447)	S36	EG10	R36	3,631	1,322	47	168	791	524
25	PJM (447)	S38	EG10	R38	71,251	25,949	929	3,295	15,533	10,264
26	TOTAL ENERGY SALES			R40	82,890	30,188	1,081	3,834	18,070	11,940
27	TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
28	DEMAND COMPONENT			ROOTD	42,640	17,619	900	2,077	9,684	5,322
29	ENERGY COMPONENT			ROOTE	83,777	30,511	1,093	3,875	18,264	12,067
30	CUSTOMER COMPONENT			ROOTC	6,407	4,726	77	622	188	19
31	TOTAL OPERATING REVENUES			ROT	2,423,752	986,389	23,338	165,019	551,479	302,343
32	DERIVATION-									
33	BASE FOR GROSS RECEIPTS TAX									
34	TOTAL OPERATING REVENUES			ROT	2,423,752	986,389	23,338	165,019	551,479	302,343
35	MINUS: EXEMPT GRT REVENUE									
36	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
37	TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
38	BASE FOR GR RECEIPTS TAX			RRBG	2,290,928	933,532	21,269	158,445	523,343	284,935
39	GROSS RECEIPTS TAX									
40	GROSS RECEIPTS TAX			TXGR	100,801	41,076	935	6,972	23,027	12,537

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES AT PRESENT RATE LEVELS
$1,000

PART 3

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

	1 OPERATING REVENUES AT PRESENT	INPUT RATE LEVELS	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
2	SALE OF ELECTRICITY									
3	RATE REVENUE PRESENT LEVEL	RR			277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY REVENUE PRESENT LEV	ECR			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY			RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN			4,900	0	0	-323	106	0
9	LATE PAYMENT CHARGES	S11	CM4	R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES									
12	MISC SERVICE REVS (451)	S20	CM9	R20	0	0	0	0	17	0
13	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	278	9	23	261	681	1
14	DEMAND COMPONENT			R23D	266	8	21	223	22	1
15	CUSTOMER COMPONENT			R23C	12	1	2	38	659	0
16	GENERAL (456)	S24	K939	R24	410	13	31	77	48	1
17	DEMAND COMPONENT			R24D	255	9	20	55	4	1
18	ENERGY COMPONENT			R24E	154	4	11	18	3	0
19	CUSTOMER COMPONENT			R24C	1	0	0	5	40	0
20	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	4,254	143	343	714	56	12
21	ENERGY SALES (ACCT 447)									
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	765	21	54	88	15	2
23	2-PARTY (447)	S34	EG10	R34	625	18	44	72	12	1
24	RESERVATION SALES(447)	S36	EG10	R36	629	18	45	73	13	1
25	PJM (447)	S38	EG10	R38	12,355	350	885	1,421	245	25
26	TOTAL ENERGY SALES			R40	14,374	407	1,028	1,654	285	29
27	TOTAL OTHER OPERATING REVS			ROOT	19,802	589	1,464	2,788	1,093	44
28	DEMAND COMPONENT			ROOTD	5,260	177	424	1,074	88	15
29	ENERGY COMPONENT			ROOTE	14,528	411	1,039	1,672	288	29
30	CUSTOMER COMPONENT			ROOTC	13	1	2	42	717	0
31	TOTAL OPERATING REVENUES			ROT	291,642	9,559	18,364	52,179	22,226	1,214
32	DERIVATION-									
33	BASE FOR GROSS RECEIPTS TAX									
34	TOTAL OPERATING REVENUES			ROT	291,642	9,559	18,364	52,179	22,226	1,214
35	MINUS: EXEMPT GRT REVENUE									
36	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
37	TOTAL OTHER OPERATING REVS			ROOT	19,802	589	1,464	2,788	1,093	44
38	BASE FOR GR RECEIPTS TAX			RRBG	271,840	8,970	16,900	49,391	21,133	1,170
39	GROSS RECEIPTS TAX									
40	GROSS RECEIPTS TAX			TXGR	11,961	394	743	2,174	930	52

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES AT PRESENT RATE LEVELS PART 3
$1,000

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

	DERIVATION-	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2	TAXABLE NET INCOME									
3	OPERATING REVENUES			ROT	2,423,752	986,389	23,338	165,019	551,479	302,343
4	MINUS: OTHER OPERATING EXPENSES									
5	(LN 26 -14 -18)			OEBT	1,795,533	769,108	28,130	96,302	363,154	217,612
6	EQUALS: TAXABLE INCOME			TAXI	628,219	217,281	-4,792	68,717	188,325	84,731
7	PLUS: ADJ'S TO TAXABLE INCOME									
8	(P22 LN 22)			TAT	-163,245	-83,150	-3,478	-10,383	-30,072	-13,964
9	EQUALS: TAXABLE NET INCOME			TNI	464,974	134,131	-8,270	58,334	158,253	70,767
10	STATE INCOME TAX CALCULATION									
11	TAXABLE NET INCOME			TNI	464,974	134,131	-8,270	58,334	158,253	70,767
12	ADJUSTMENTS TO STATE TAXABLE									
13	INCOME (P23 LN 16)			TASI	-22	48	-1	7	-29	-22
14	STATE TAXABLE INCOME			TSTI	464,952	134,179	-8,271	58,341	158,224	70,745
15	STATE INCOME TAX @ 11.99%			GSIT	55,748	16,088	-992	6,995	18,971	8,482
16	STATE INCOME TAX ADJ'S									
17	(P23 LN 25)			TSTA	213	97	4	12	43	23
18	TOTAL STATE INCOME TAX									
19	(LN 15 + 17)			TSIT1	55,961	16,185	-988	7,007	19,014	8,505
20	FEDERAL INC TAX CALCULATION									
21	TAXABLE NET INCOME			TNI	464,974	134,131	-8,270	58,334	158,253	70,767
22	DEDUCTIONS									
23	STATE INCOME TAX (LN 15)			GSIT	55,748	16,088	-992	6,995	18,971	8,482
24	TOTAL DEDUCTIONS			TSFS	55,748	16,088	-992	6,995	18,971	8,482
25	FEDERAL TAXABLE INCOME			TFTI	409,226	118,043	-7,279	51,339	139,282	62,285
26	FEDERAL INCOME TAX @ 35.0%			GFIT	143,229	41,315	-2,547	17,969	48,748	21,800
27	FEDERAL INCOME TAX ADJ'S									
28	(P24 LN 21)			TAFI	797	362	16	44	162	87
29	TOTAL FEDERAL INCOME TAX			TFIT1	144,026	41,677	-2,531	18,013	48,910	21,887

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES AT PRESENT RATE LEVELS PART 3
$1,000

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

	DERIVATION-	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
2	TAXABLE NET INCOME									
3	OPERATING REVENUES			ROT	291,642	9,559	18,364	52,179	22,226	1,214
4	MINUS: OTHER OPERATING EXPENSES									
5	(LN 26 -14 -18)			OEBT	240,443	7,277	17,819	36,978	18,123	587
6	EQUALS: TAXABLE INCOME			TAXI	51,199	2,282	545	15,201	4,103	627
7	PLUS: ADJ'S TO TAXABLE INCOME									
8	(P22 LN 22)			TAT	-11,642	-382	-916	-3,649	-5,574	-35
9	EQUALS: TAXABLE NET INCOME			TNI	39,557	1,900	-371	11,552	-1,471	592
10	STATE INCOME TAX CALCULATION									
11	TAXABLE NET INCOME			TNI	39,557	1,900	-371	11,552	-1,471	592
12	ADJUSTMENTS TO STATE TAXABLE									
13	INCOME (P23 LN 16)			TASI	-23	-1	-3	-3	5	0
14	STATE TAXABLE INCOME			TSTI	39,534	1,899	-374	11,549	-1,466	592
15	STATE INCOME TAX @ 11.99%			GSIT	4,741	228	-45	1,385	-176	71
16	STATE INCOME TAX ADJ'S									
17	(P23 LN 25)			TSTA	23	1	2	5	3	0
18	TOTAL STATE INCOME TAX									
19	(LN 15 + 17)			TSIT1	4,764	229	-43	1,390	-173	71
20	FEDERAL INC TAX CALCULATION									
21	TAXABLE NET INCOME			TNI	39,557	1,900	-371	11,552	-1,471	592
22	DEDUCTIONS									
23	STATE INCOME TAX (LN 15)			GSIT	4,741	228	-45	1,385	-176	71
24	TOTAL DEDUCTIONS			TSFS	4,741	228	-45	1,385	-176	71
25	FEDERAL TAXABLE INCOME			TFTI	34,817	1,672	-327	10,168	-1,295	521
26	FEDERAL INCOME TAX @ 35.0%			GFIT	12,186	585	-114	3,558	-453	182
27	FEDERAL INCOME TAX ADJ'S									
28	(P24 LN 21)			TAFI	85	3	6	19	13	0
29	TOTAL FEDERAL INCOME TAX			TFIT1	12,271	588	-108	3,577	-440	182

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
ADJUSTMENTS FOR CALCULATION OF INCOME TAXES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	-187,826	-85,961	-3,780	-10,432	-37,917	-20,263
3	DEMAND COMPONENT			TA1D	-159,902	-66,575	-3,436	-7,860	-36,511	-19,757
4	ENERGY COMPONENT			TA1E	-2,909	-1,057	-37	-135	-633	-421
5	CUSTOMER COMPONENT			TA1C	-25,014	-18,330	-306	-2,438	-772	-86
6	TOTAL DEFERRED INCOME TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
7	DEMAND COMPONENT			TXTD	-13,129	-4,570	-168	-517	-2,649	-2,007
8	ENERGY COMPONENT			TXTE	-2,859	-1,041	-37	-132	-623	-412
9	CUSTOMER COMPONENT			TXTC	5,747	4,187	68	557	176	18
10	NET INVESTMENT TAX CREDIT			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
11	DEMAND COMPONENT			TX91D	-8,092	-3,365	-174	-398	-1,846	-1,001
12	CUSTOMER COMPONENT			TX91C	-1,303	-949	-15	-126	-40	-4
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	138,687	55,151	2,655	6,449	30,655	18,242
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	51,559	20,504	987	2,397	11,397	6,782
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	18,901	7,517	361	879	4,178	2,486
17	TRANSMISSION	ITAD13	ED20	TAD13	7,506	2,996	144	350	1,666	991
18	DISTRIBUTION	ITAE13	ED30	TAE13	65,934	39,182	1,454	5,127	9,778	3,097
19	DEMAND COMPONENT			TAE13D	36,454	18,380	1,120	2,295	8,958	3,018
20	CUSTOMER COMPONENT			TAE13C	29,480	20,802	334	2,832	820	79
21	GENERAL PLANT	ITAF13	ED88	TAF13	10,597	5,365	198	636	1,886	1,024
22	DEMAND COMPONENT			TAF13D	8,107	3,330	169	392	1,834	1,020
23	ENERGY COMPONENT			TAF13E	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C	2,490	2,035	29	244	52	4
25	TOTAL BOOK DEPREC & AMORT			TA13	293,184	130,715	5,799	15,838	59,560	32,622
26	DEMAND COMPONENT			TA13D	261,214	107,878	5,436	12,762	58,688	32,539
27	ENERGY COMPONENT			TA13E	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C	31,970	22,837	363	3,076	872	83
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	376	184	7	23	70	35
30	DEMAND COMPONENT			TA14D	291	124	6	15	67	35
31	CUSTOMER COMPONENT			TA14C	85	60	1	8	3	0
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-27,250	-10,837	-521	-1,267	-6,023	-3,585
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-42,099	-16,742	-806	-1,957	-9,306	-5,538
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	-19,868	-7,901	-380	-924	-4,392	-2,613
36	TRANSMISSION	ITAD15	ED20	TAD15	-11,767	-4,696	-226	-549	-2,611	-1,554
37	DISTRIBUTION	ITAE15	ED30	TAE15	-103,373	-61,431	-2,279	-8,038	-15,330	-4,856
38	DEMAND COMPONENT			TAE15D	-57,153	-28,817	-1,756	-3,598	-14,044	-4,733
39	CUSTOMER COMPONENT			TAE15C	-46,220	-32,614	-523	-4,440	-1,286	-123
40	GENERAL PLANT	ITAF15	ED88	TAF15	-18,670	-9,452	-349	-1,121	-3,322	-1,804
41	DEMAND COMPONENT			TAF15D	-14,283	-5,867	-297	-691	-3,230	-1,797
42	CUSTOMER COMPONENT			TAF15C	-4,387	-3,585	-52	-430	-92	-7
43	NUCLEAR FUEL	ITAG15	EG10	TAG15	-36,685	-13,361	-478	-1,697	-7,997	-5,285
44	TOTAL TAX DEPRECIATION			TA15	-259,712	-124,420	-5,039	-15,553	-48,981	-25,235
45	DEMAND COMPONENT			TA15D	-172,420	-74,859	-3,987	-8,986	-39,606	-19,820
46	ENERGY COMPONENT			TA15E	-36,685	-13,361	-478	-1,697	-7,997	-5,285
47	CUSTOMER COMPONENT			TA15C	-50,607	-36,200	-574	-4,870	-1,378	-130
48	ENERGY COST RATE	ITA18	EG10	TA18	-7,807	-2,843	-102	-361	-1,702	-1,125
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,062	3,518	122	423	1,253	704
50	DEMAND COMPONENT			TA20D	3,818	1,588	82	187	872	471
51	ENERGY COMPONENT			TA20E	1,593	581	21	74	347	229
52	CUSTOMER COMPONENT			TA20C	1,651	1,349	19	162	34	3
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-181,421	-88,063	-3,441	-11,101	-33,952	-17,372
55	DEMAND COMPONENT			TAST1D	-92,038	-41,368	-2,322	-4,984	-21,857	-10,011
56	ENERGY COMPONENT			TAST1E	-50,260	-18,302	-654	-2,325	-10,955	-7,243
57	CUSTOMER COMPONENT			TAST1C	-39,123	-28,395	-464	-3,792	-1,139	-120

PENNSYLVANIA POWER & LIGHT COMPANY
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ADJUSTMENTS FOR CALCULATION OF INCOME TAXES
$1,000

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	-19,717	-650	-1,567	-4,305	-3,177	-57
3	DEMAND COMPONENT			TA1D	-19,147	-631	-1,523	-4,064	-342	-56
4	ENERGY COMPONENT			TA1E	-507	-14	-37	-57	-10	-1
5	CUSTOMER COMPONENT			TA1C	-62	-4	-8	-183	-2,825	0
6	TOTAL DEFERRED INCOME TAXES			TXT	-3,114	-102	-251	-273	658	-9
7	DEMAND COMPONENT			TXTD	-2,631	-89	-216	-257	-17	-8
8	ENERGY COMPONENT			TXTE	-496	-14	-36	-57	-10	-1
9	CUSTOMER COMPONENT			TXTC	13	1	1	41	685	0
10	NET INVESTMENT TAX CREDIT			TX91	-976	-32	-78	-215	-173	-3
11	DEMAND COMPONENT			TX91D	-973	-32	-77	-206	-17	-3
12	CUSTOMER COMPONENT			TX91C	-3	0	-1	-9	-156	0
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	19,670	658	1,588	3,299	262	58
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	7,312	245	591	1,226	97	21
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	2,681	90	216	450	35	8
17	TRANSMISSION	ITAD13	ED20	TAD13	1,068	28	67	179	14	3
18	DISTRIBUTION	ITAE13	ED30	TAE13	1,301	46	109	1,344	4,492	4
19	DEMAND COMPONENT			TAE13D	1,242	42	102	1,149	144	4
20	CUSTOMER COMPONENT			TAE13C	59	4	7	195	4,348	0
21	GENERAL PLANT	ITAF13	ED88	TAF13	1,027	34	83	214	127	3
22	DEMAND COMPONENT			TAF13D	1,025	34	82	202	16	3
23	ENERGY COMPONENT			TAF13E	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C	2	0	1	12	111	0
25	TOTAL BOOK DEPREC & AMORT			TA13	33,059	1,101	2,654	6,712	5,027	97
26	DEMAND COMPONENT			TA13D	32,998	1,097	2,647	6,504	568	97
27	ENERGY COMPONENT			TA13E	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C	61	4	7	208	4,459	0
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	33	1	2	9	12	0
30	DEMAND COMPONENT			TA14D	32	1	2	9	0	0
31	CUSTOMER COMPONENT			TA14C	1	0	0	0	12	0
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-3,865	-130	-312	-648	-51	-11
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-5,970	-200	-483	-1,001	-79	-17
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	-2,818	-95	-227	-473	-37	-8
36	TRANSMISSION	ITAD15	ED20	TAD15	-1,674	-44	-105	-281	-22	-5
37	DISTRIBUTION	ITAE15	ED30	TAE15	-2,040	-72	-171	-2,107	-7,043	-6
38	DEMAND COMPONENT			TAE15D	-1,948	-66	-159	-1,801	-225	-6
39	CUSTOMER COMPONENT			TAE15C	-92	-6	-12	-306	-6,818	0
40	GENERAL PLANT	ITAF15	ED88	TAF15	-1,810	-60	-146	-377	-224	-5
41	DEMAND COMPONENT			TAF15D	-1,806	-60	-146	-355	-29	-5
42	CUSTOMER COMPONENT			TAF15C	-4	0	0	-22	-195	0
43	NUCLEAR FUEL	ITAG15	EG10	TAG15	-6,361	-180	-455	-732	-126	-13
44	TOTAL TAX DEPRECIATION			TA15	-24,538	-781	-1,899	-5,619	-7,582	-65
45	DEMAND COMPONENT			TA15D	-18,081	-595	-1,432	-4,559	-443	-52
46	ENERGY COMPONENT			TA15E	-6,361	-180	-455	-732	-126	-13
47	CUSTOMER COMPONENT			TA15C	-96	-6	-12	-328	-7,013	0
48	ENERGY COST RATE	ITA18	EG10	TA18	-1,353	-38	-97	-156	-27	-3
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	736	23	57	137	87	2
50	DEMAND COMPONENT			TA20D	459	16	37	97	8	1
51	ENERGY COMPONENT			TA20E	277	8	20	31	5	0
52	CUSTOMER COMPONENT			TA20C	1	1	1	8	73	0
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-16,606	-501	-1,236	-3,847	-5,262	-40
55	DEMAND COMPONENT			TAST1D	-7,801	-249	-601	-2,573	-250	-22
56	ENERGY COMPONENT			TAST1E	-8,717	-246	-625	-1,002	-173	-18
57	CUSTOMER COMPONENT			TAST1C	-87	-6	-11	-271	-4,838	0

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CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	BALANCE BROUGHT FORWARD									
2	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-181,421	-88,063	-3,441	-11,101	-33,952	-17,372
3	CONTINUED									
4	NUCLEAR DECOMMISSIONING	ITA22	D10	TA22	409	163	7	19	90	54
5	MINERS HEALTH COSTS	ITA24	EG10	TA24	8,908	3,245	116	412	1,942	1,283
6	NUCLEAR FUEL	ITA25	EG10	TA25	42,582	15,509	554	1,969	9,283	6,134
7	PENSIONS & SUPP RETIRE	ITA30	K939	TA30	9,851	4,907	170	590	1,748	983
8	DEMAND COMPONENT			TA30D	5,326	2,216	114	261	1,216	659
9	ENERGY COMPONENT			TA30E	2,223	810	29	103	484	321
10	CUSTOMER COMPONENT			TA30C	2,302	1,882	27	226	48	4
11	MISCELLANEOUS	ITA32	K939	TA32	17	9	0	1	3	2
12	DEMAND COMPONENT			TA32D	9	4	0	0	3	1
13	ENERGY COMPONENT			TA32E	4	2	0	0	1	1
14	CUSTOMER COMPONENT			TA32C	4	4	0	0	0	0
15	AMORTIZATION MINDOW DEFERRAL	ITA34	K929	TA34	1,199	597	21	72	213	119
16	DEMAND COMPONENT			TA34D	648	270	14	32	148	80
17	ENERGY COMPONENT			TA34E	270	98	4	13	59	38
18	CUSTOMER COMPONENT			TA34C	280	229	3	28	5	1
19	POWER PLANT INVENTORY	ITA42	D10	TA42	-4,439	-1,766	-85	-206	-982	-583
20	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10	TA47	2,727	1,085	52	127	603	358
21	REACQUIRED DEBT COSTS-NET	ITA48	P00	TA48	-17,751	-8,153	-357	-989	-3,564	-1,899
22	DEMAND COMPONENT			TA48D	-15,290	-6,360	-328	-750	-3,489	-1,891
23	CUSTOMER COMPONENT			TA48C	-2,461	-1,793	-29	-239	-75	-8
24	SSES OUTAGE COSTS	ITA50	D10	TA50	-7,934	-3,155	-152	-369	-1,754	-1,043
25	AMORTIZ LEASED EQUIP	ITA58	P01	TA58	5,644	2,565	114	311	1,146	616
26	DEMAND COMPONENT			TA58D	4,936	2,047	105	242	1,123	614
27	CUSTOMER COMPONENT			TA58C	708	518	9	69	23	2
28	REMOVAL COSTS	ITA60	P000	TA60	-19,982	-10,011	-416	-1,239	-3,737	-1,805
29	DEMAND COMPONENT			TA60D	-15,333	-6,624	-361	-788	-3,595	-1,790
30	CUSTOMER COMPONENT			TA60C	-4,649	-3,387	-55	-451	-142	-15
31	REALIZED INVENTORY LOSS	ITA62	K939	TA62	-5,649	-2,814	-98	-338	-1,003	-563
32	DEMAND COMPONENT			TA62D	-3,055	-1,271	-66	-150	-697	-377
33	ENERGY COMPONENT			TA62E	-1,275	-465	-16	-59	-278	-183
34	CUSTOMER COMPONENT			TA62C	-1,320	-1,079	-16	-129	-28	-2
35	1991 PA CNI REFUND	ITA65	K939	TA65	10,485	5,223	181	628	1,861	1,045
36	DEMAND COMPONENT			TA65D	5,669	2,358	122	278	1,294	701
37	ENERGY COMPONENT			TA65E	2,366	861	31	109	516	341
38	CUSTOMER COMPONENT			TA65C	2,450	2,002	29	240	52	3
39	CLEARING & P/R EQUAL	ITA66	K939	TA66	1,696	845	29	102	301	169
40	DEMAND COMPONENT			TA66D	917	382	19	45	209	114
41	ENERGY COMPONENT			TA66E	383	139	5	18	83	55
42	CUSTOMER COMPONENT			TA66C	397	324	5	39	8	1
43	COAL INVENTORY ADJUSTMENT	ITA68	D10	TA68	-7,741	-3,078	-148	-360	-1,711	-1,018
44	ESOP DIVIDEND	ITA72	K929	TA72	-7,859	-3,915	-136	-471	-1,395	-783
45	DEMAND COMPONENT			TA72D	-4,249	-1,768	-91	-209	-970	-524
46	ENERGY COMPONENT			TA72E	-1,773	-646	-23	-82	-387	-255
47	CUSTOMER COMPONENT			TA72C	-1,836	-1,501	-22	-180	-39	-3
48	CONTRIB IN AID OF CONSTR.	ITA78	P30	TA78	4,620	2,715	103	348	735	253
49	DEMAND COMPONENT			TA78D	2,638	1,281	80	156	673	247
50	CUSTOMER COMPONENT			TA78C	1,982	1,434	23	192	62	6
51	ADJUST-SALES OF PROPERTY	ITA85	P01	TA85	-4,961	-2,254	-100	-273	-1,008	-541
52	DEMAND COMPONENT			TA85D	-4,338	-1,799	-92	-212	-988	-539
53	CUSTOMER COMPONENT			TA85C	-623	-455	-8	-61	-20	-2
54	PREFERRED DIV PD-CREDIT	ITA95	P01	TA95	-708	-322	-14	-39	-144	-77
55	DEMAND COMPONENT			TA95D	-619	-257	-13	-30	-141	-77
56	CUSTOMER COMPONENT			TA95C	-89	-65	-1	-9	-3	0

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$1,000

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CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	BALANCE BROUGHT FORWARD									
2	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-16,606	-501	-1,236	-3,847	-5,262	-40
3	CONTINUED									
4	NUCLEAR DECOMMISSIONING	ITA22	D10	TA22	58	2	5	10	1	0
5	MINERS HEALTH COSTS	ITA24	EG10	TA24	1,545	44	110	178	30	3
6	NUCLEAR FUEL	ITA25	EG10	TA25	7,384	209	529	850	146	15
7	PENSIONS & SUPP RETIRE	ITA30	K939	TA30	1,026	32	80	191	121	3
8	DEMAND COMPONENT			TA30D	638	21	52	136	11	2
9	ENERGY COMPONENT			TA30E	385	11	28	44	7	1
10	CUSTOMER COMPONENT			TA30C	2	0	0	11	102	0
11	MISCELLANEOUS	ITA32	K939	TA32	2	0	0	0	0	0
12	DEMAND COMPONENT			TA32D	1	0	0	0	0	0
13	ENERGY COMPONENT			TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT			TA32C	0	0	0	0	0	0
15	AMORTIZATION MINDON DEFERRAL	ITA34	K929	TA34	125	4	10	23	15	0
16	DEMAND COMPONENT			TA34D	78	3	6	16	1	0
17	ENERGY COMPONENT			TA34E	47	1	4	5	1	0
18	CUSTOMER COMPONENT			TA34C	0	0	0	2	12	0
19	POWER PLANT INVENTORY	ITA42	D10	TA42	-630	-21	-51	-105	-8	-2
20	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10	TA47	387	13	31	65	5	1
21	REACQUIRED DEBT COSTS-NET	ITA48	P00	TA48	-1,845	-61	-147	-405	-326	-5
22	DEMAND COMPONENT			TA48D	-1,840	-61	-146	-388	-32	-5
23	CUSTOMER COMPONENT			TA48C	-5	0	-1	-17	-294	0
24	SSES OUTAGE COSTS	ITA50	D10	TA50	-1,125	-38	-91	-189	-15	-3
25	AMORTIZ LEASED EQUIP	ITA58	P01	TA58	602	20	48	130	90	2
26	DEMAND COMPONENT			TA58D	600	20	48	125	10	2
27	CUSTOMER COMPONENT			TA58C	2	0	0	5	80	0
28	REMOVAL COSTS	ITA60	P000	TA60	-1,562	-51	-123	-443	-590	-5
29	DEMAND COMPONENT			TA60D	-1,552	-50	-122	-410	-36	-5
30	CUSTOMER COMPONENT			TA60C	-10	-1	-1	-33	-554	0
31	REALIZED INVENTORY LOSS	ITA62	K939	TA62	-589	-18	-45	-110	-69	-2
32	DEMAND COMPONENT			TA62D	-367	-12	-29	-78	-6	-2
33	ENERGY COMPONENT			TA62E	-222	-6	-15	-26	-4	-1
34	CUSTOMER COMPONENT			TA62C	-1	0	0	-7	-58	0
35	1991 PA CNI REFUND	ITA65	K939	TA65	1,093	34	85	203	129	3
36	DEMAND COMPONENT			TA65D	680	23	55	144	12	2
37	ENERGY COMPONENT			TA65E	410	11	30	47	9	1
38	CUSTOMER COMPONENT			TA65C	3	0	0	12	109	0
39	CLEARING & P/R EQUAL	ITA66	K939	TA66	176	6	14	33	21	0
40	DEMAND COMPONENT			TA66D	109	4	9	24	2	0
41	ENERGY COMPONENT			TA66E	66	2	5	8	2	0
42	CUSTOMER COMPONENT			TA66C	0	0	0	2	18	0
43	COAL INVENTORY ADJUSTMENT	ITA68	D10	TA68	-1,098	-37	-89	-184	-15	-3
44	ESOP DIVIDEND	ITA72	K929	TA72	-819	-26	-64	-152	-96	-2
45	DEMAND COMPONENT			TA72D	-510	-17	-42	-108	-9	-1
46	ENERGY COMPONENT			TA72E	-307	-9	-23	-35	-6	0
47	CUSTOMER COMPONENT			TA72C	-1	0	0	-9	-81	0
48	CONTRIB IN AID OF CONSTR.	ITA78	P30	TA78	103	4	9	97	253	0
49	DEMAND COMPONENT			TA78D	98	4	9	82	8	0
50	CUSTOMER COMPONENT			TA78C	5	0	0	15	245	0
51	ADJUST-SALES OF PROPERTY	ITA85	P01	TA85	-529	-17	-42	-115	-80	-2
52	DEMAND COMPONENT			TA85D	-528	-17	-41	-111	-9	-2
53	CUSTOMER COMPONENT			TA85C	-1	0	-1	-4	-71	0
54	PREFERRED DIV PD-CREDIT	ITA95	P01	TA95	-76	-3	-6	-16	-11	0
55	DEMAND COMPONENT			TA95D	-76	-3	-6	-15	-1	0
56	CUSTOMER COMPONENT			TA95C	0	0	0	-1	-10	0

PENNSYLVANIA POWER & LIGHT COMPANY
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$1,000

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 BALANCE BROUGHT FORWARD									
2 TOTAL ADJ'S TO TAXABLE INCOME			TAT	-163,245	-83,150	-3,478	-10,383	-30,072	-13,964
3 CONTINUED									
4 TOTAL ADJ'S TO TAXABLE INCOME			TAT	-163,245	-83,150	-3,478	-10,383	-30,072	-13,964
5 DEMAND COMPONENT			TATD	-112,265	-49,818	-2,763	-5,981	-26,490	-12,495
6 ENERGY COMPONENT			TATE	-10,654	-4,399	-235	-497	-2,370	-1,340
7 CUSTOMER COMPONENT			TATC	-40,326	-28,932	-480	-3,905	-1,212	-129

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1 BALANCE BROUGHT FORWARD									
2 TOTAL ADJ'S TO TAXABLE INCOME			TAT	-11,642	-382	-916	-3,649	-5,574	-35
3 CONTINUED									
4 TOTAL ADJ'S TO TAXABLE INCOME			TAT	-11,642	-382	-916	-3,649	-5,574	-35
5 DEMAND COMPONENT			TATD	-10,192	-326	-787	-3,089	-293	-31
6 ENERGY COMPONENT			TATE	-1,354	-50	-118	-272	-14	-5
7 CUSTOMER COMPONENT			TATC	-95	-6	-12	-288	-5,267	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
ADJUSTMENTS FOR CALCULATION OF INCOME TAXES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-581	-231	-11	-27	-128	-77
5	MISCELLANEOUS	ITS4	ED000	TS4	-22	-11	0	-1	-4	-3
6	DEMAND COMPONENT			TS4D	-17	-8	0	-1	-3	-3
7	CUSTOMER COMPONENT			TS4C	-5	-3	0	0	-1	0
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939	TS5	581	290	10	35	103	58
9	DEMAND COMPONENT			TS5D	314	131	7	16	71	39
10	ENERGY COMPONENT			TS5E	131	48	2	6	29	19
11	CUSTOMER COMPONENT			TS5C	136	111	2	13	3	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI	-22	48	-1	7	-29	-22
14	DEMAND COMPONENT			TASID	-284	-108	-4	-12	-60	-41
15	ENERGY COMPONENT			TASIE	131	48	2	6	29	19
16	CUSTOMER COMPONENT			TASIC	131	108	1	13	3	0
17	MINIMUM TAX CREDIT	ITF1	P01	TF1	0	0	0	0	0	0
18	DEMAND COMPONENT			TF1D	0	0	0	0	0	0
19	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	0
20	TOTAL ADJUSTMENTS TO									
21	FEDERAL TAXABLE INCOME			TAFI	797	362	16	44	162	87
22	DEMAND COMPONENT			TAFID	697	289	14	34	159	87
23	ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAFIC	100	73	2	10	3	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
ADJUSTMENTS FOR CALCULATION OF INCOME TAXES
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-82	-3	-7	-14	-1	0
5	MISCELLANEOUS	ITS4	ED000	TS4	-1	0	-1	0	-1	0
6	DEMAND COMPONENT			TS4D	-1	0	-1	0	0	0
7	CUSTOMER COMPONENT			TS4C	0	0	0	0	-1	0
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939	TS5	60	2	5	11	7	0
9	DEMAND COMPONENT			TS5D	37	1	4	7	1	0
10	ENERGY COMPONENT			TS5E	22	1	2	2	0	0
11	CUSTOMER COMPONENT			TS5C	1	0	0	0	6	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI	-23	-1	-3	-3	5	0
14	DEMAND COMPONENT			TASID	-46	-2	-5	-6	0	0
15	ENERGY COMPONENT			TASIE	22	1	2	2	0	0
16	CUSTOMER COMPONENT			TASIC	0	0	0	1	5	0
17	MINIMUM TAX CREDIT	ITF1	P01	TF1	0	0	0	0	0	0
18	DEMAND COMPONENT			TF1D	0	0	0	0	0	0
19	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	0
20	TOTAL ADJUSTMENTS TO									
21	FEDERAL TAXABLE INCOME			TAFI	85	3	6	19	13	0
22	DEMAND COMPONENT			TAFID	84	3	6	19	2	0
23	ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAFIC	1	0	0	0	11	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	WAGES AND SALARIES ALLOCATOR									
2	FOR ADMIN & GEN EXP AND									
3	PAYROLL TAXES									
4	WAGES AND SALARIES ALLOCATOR									
5	EXCLUDING ADMIN & GENERAL									
6	PRODUCTION									
7	NUCLEAR			KA901T	55,154	21,360	951	2,560	12,140	7,468
8	DEMAND COMPONENT	KA900D	D10	KA901D	38,031	15,124	728	1,768	8,407	5,002
9	ENERGY COMPONENT	KA900E	EG10	KA901E	17,123	6,236	223	792	3,733	2,466
10	WHOLLY-OWNED COAL			KB901T	43,505	16,602	706	2,018	9,553	5,984
11	DEMAND COMPONENT	KB900D	D10	KB901D	22,639	9,002	434	1,053	5,004	2,978
12	ENERGY COMPONENT	KB900E	EG10	KB901E	20,866	7,600	272	965	4,549	3,006
13	OTHER NON-NUCLEAR			KC901T	18,168	7,063	319	843	4,002	2,450
14	DEMAND COMPONENT	KC900D	D10	KC901D	13,343	5,306	256	620	2,950	1,755
15	ENERGY COMPONENT	KC900E	EG10	KC901E	4,825	1,757	63	223	1,052	695
16	TOTAL PRODUCTION			K901	116,827	45,025	1,976	5,421	25,695	15,902
17	TRANSMISSION	K904	D10	K905	5,009	1,992	96	233	1,107	659
18	DISTRIBUTION	K906	P30	K907	36,571	21,489	819	2,753	5,818	2,004
19	DEMAND COMPONENT			K907D	20,881	10,140	631	1,232	5,330	1,954
20	CUSTOMER COMPONENT			K907C	15,690	11,349	188	1,521	488	50
21	CUSTOMER ACCTS	K920	C10	K921	21,148	18,374	246	2,088	325	15
22	CUSTOMER SERV & INFO	K922	C10	K923	7,500	6,517	87	741	115	5
23	SALES	K924	AT1D	K925	2,689	1,119	58	132	614	332
24	WAGE & SALARY ALLOCATOR									
25	EXCLUDING ADMIN & GENERAL									
26	ASSIGN TO NUCLEAR			K929A	55,154	21,360	951	2,560	12,140	7,468
27	ASSIGN TO NON-NUCLEAR			K929B	134,590	73,156	2,331	8,808	21,534	11,449
28	TOTAL W & S ALLOCATOR									
29	EXCLUDING ADMIN & GENERAL			K929	189,744	94,516	3,282	11,368	33,674	18,917
30	DEMAND COMPONENT			K929D	102,592	42,683	2,203	5,038	23,412	12,680
31	ENERGY COMPONENT			K929E	42,814	15,593	558	1,980	9,334	6,167
32	CUSTOMER COMPONENT			K929C	44,338	36,240	521	4,350	928	70
33	ADMIN & GENERAL	K930	K929	K931	35,206	17,537	609	2,109	6,248	3,510
34	WAGES & SALARIES ALLOCATOR									
35	INCLUDING ADMIN & GEN									
36	TOTAL W & S ALLOCATOR			K939	224,950	112,053	3,891	13,477	39,922	22,427
37	WAGES & SALARIES ALLOCATOR FOR									
38	GENERAL PLANT									
39	PRODUCTION									
40	NUCLEAR	KA910	D10	KA911	55,069	21,899	1,054	2,561	12,172	7,243
41	WHOLLY-OWNED COAL	KB910	D10	KB911	42,587	16,936	815	1,980	9,414	5,601
42	OTHER NON-NUCLEAR	KC910	D10	KC911	18,142	7,214	348	844	4,010	2,386
43	TOTAL PRODUCTION			K911	115,798	46,049	2,217	5,385	25,596	15,230
44	TRANSMISSION	K904	D10	K905	5,009	1,992	96	233	1,107	659
45	DISTRIBUTION	K906	P30	K907	36,571	21,489	819	2,753	5,818	2,004
46	DEMAND COMPONENT			K907D	20,881	10,140	631	1,232	5,330	1,954
47	CUSTOMER COMPONENT			K907C	15,690	11,349	188	1,521	488	50
48	CUSTOMER ACCTS	K920	C10	K921	21,148	18,374	246	2,088	325	15
49	CUSTOMER SERV & INFO	K922	C10	K923	7,500	6,517	87	741	115	5
50	SALES	K924	AT1D	K925	2,689	1,119	58	132	614	332
51	TOTAL W & S ALLOCATOR FOR									
52	GENERAL PLANT ALLOCATOR			K433	188,715	95,540	3,523	11,332	33,575	18,245
53	DEMAND COMPONENT			K433D	144,377	59,300	3,002	6,982	32,647	18,175
54	CUSTOMER COMPONENT			K433C	44,338	36,240	521	4,350	928	70

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	WAGES AND SALARIES ALLOCATOR									
2	FOR ADMIN & GEN EXP AND									
3	PAYROLL TAXES									
4	WAGES AND SALARIES ALLOCATOR									
5	EXCLUDING ADMIN & GENERAL									
6	PRODUCTION									
7	NUCLEAR			KA901T	8,363	264	649	1,246	131	22
8	DEMAND COMPONENT	KA900D	D10	KA901D	5,394	180	436	904	72	16
9	ENERGY COMPONENT	KA900E	EG10	KA901E	2,969	84	213	342	59	6
10	WHOLLY-OWNED COAL			KB901T	6,828	211	519	954	114	16
11	DEMAND COMPONENT	KB900D	D10	KB901D	3,210	108	260	538	43	9
12	ENERGY COMPONENT	KB900E	EG10	KB901E	3,618	103	259	416	71	7
13	OTHER NON-NUCLEAR			KC901T	2,729	86	213	413	42	8
14	DEMAND COMPONENT	KC900D	D10	KC901D	1,892	63	153	317	25	6
15	ENERGY COMPONENT	KC900E	EG10	KC901E	837	23	60	96	17	2
16	TOTAL PRODUCTION			K901	17,920	561	1,381	2,613	287	46
17	TRANSMISSION	K904	D10	K905	710	24	58	119	9	2
18	DISTRIBUTION	K906	P30	K907	818	29	67	769	2,003	2
19	DEMAND COMPONENT			K907D	781	27	63	657	64	2
20	CUSTOMER COMPONENT			K907C	37	2	4	112	1,939	0
21	CUSTOMER ACCTS	K920	C10	K921	2	0	0	80	18	0
22	CUSTOMER SERV & INFO	K922	C10	K923	1	0	0	28	6	0
23	SALES	K924	AT1D	K925	323	11	26	68	5	1
24	WAGE & SALARY ALLOCATOR									
25	EXCLUDING ADMIN & GENERAL									
26	ASSIGN TO NUCLEAR			K929A	8,363	264	649	1,246	131	22
27	ASSIGN TO NON-NUCLEAR			K929B	11,411	361	883	2,431	2,197	29
28	TOTAL W & S ALLOCATOR									
29	EXCLUDING ADMIN & GENERAL			K929	19,774	625	1,532	3,677	2,328	51
30	DEMAND COMPONENT			K929D	12,310	413	996	2,603	218	36
31	ENERGY COMPONENT			K929E	7,424	210	532	854	147	15
32	CUSTOMER COMPONENT			K929C	40	2	4	220	1,963	0
33	ADMIN & GENERAL	K930	K929	K931	3,669	116	284	683	432	9
34	WAGES & SALARIES ALLOCATOR									
35	INCLUDING ADMIN & GEN									
36	TOTAL W & S ALLOCATOR			K939	23,443	741	1,816	4,360	2,760	60
37	WAGES & SALARIES ALLOCATOR FOR									
38	GENERAL PLANT									
39	PRODUCTION									
40	NUCLEAR	KA910	D10	KA911	7,811	261	630	1,311	104	23
41	WHOLLY-OWNED COAL	KB910	D10	KB911	6,040	202	488	1,013	80	18
42	OTHER NON-NUCLEAR	KC910	D10	KC911	2,573	86	208	431	34	8
43	TOTAL PRODUCTION			K911	16,424	549	1,326	2,755	218	49
44	TRANSMISSION	K904	D10	K905	710	24	58	119	9	2
45	DISTRIBUTION	K906	P30	K907	818	29	67	769	2,003	2
46	DEMAND COMPONENT			K907D	781	27	63	657	64	2
47	CUSTOMER COMPONENT			K907C	37	2	4	112	1,939	0
48	CUSTOMER ACCTS	K920	C10	K921	2	0	0	80	18	0
49	CUSTOMER SERV & INFO	K922	C10	K923	1	0	0	28	6	0
50	SALES	K924	AT1D	K925	323	11	26	68	5	1
51	TOTAL W & S ALLOCATOR FOR									
52	GENERAL PLANT ALLOCATOR			K433	18,278	613	1,477	3,819	2,259	54
53	DEMAND COMPONENT			K433D	18,238	611	1,473	3,599	296	54
54	CUSTOMER COMPONENT			K433C	40	2	4	220	1,963	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY OF ALLOCATORS
$1,000

PART 3
SUMMARY

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
I. CUSTOMERS, WEIGHTED									
A-EXPRESSED IN $1,000									
1 METER INVESTMENT	CM1			79,458	39,558	2,798	12,650	14,646	3,303
2 METER READING EXPENSE	CM2			8,923	7,483	119	921	218	82
3 LATE PAYMENTS	CM4			6,763	3,354	26	1,256	1,461	360
4 UNCOLLECTIBLE ACCOUNTS	CM5			17,365	15,248	118	742	863	213
5 CUSTOMER DEPOSITS	CM6			1,096	43	0	298	654	48
6 CUSTOMER ADVANCES	CM7			39.911	15.512	0.0	17.168	7.231	0.0
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CM8			1,475,214	1,080,235	14,671	165,519	49,196	0
8 SERVICES CUSTOMER COMPONENT	CM9			1,413,615	1,074,207	14,614	134,564	27,373	0
II. CUSTOMERS (UNITS)									
9 TOTAL CUSTOMERS	C10			1,207,606	1,049,213	14,059	119,249	18,566	832
10 FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11 SECONDARY CUSTOMERS	C30			1,206,645	1,049,213	14,059	119,249	18,566	0
III. DEMANDS (KW)									
12 GENERATION LEVEL DEMANDS	D10			5,069,930	2,016,144	97,047	235,744	1,120,665	666,849
13 69 KV LEVEL DEMANDS	D15			4,987,801	2,016,144	97,047	235,744	1,120,665	666,849
14 PRIMARY LEVEL DEMANDS	D20			4,266,631	2,016,144	97,047	235,744	1,120,665	666,849
15 CLASS MAXIMUM DEMANDS	D30			5,582,762	3,147,834	257,775	402,836	1,522,006	0
IV. ENERGY (1,000 KWH)									
16 GENERATION LEVEL ENERGY	EG10			33,334,553	12,140,467	434,318	1,541,746	7,266,895	4,801,989
17 SALES LEVEL MWH SALES	ES15			31,235,529	11,218,368	401,262	1,424,912	6,716,686	4,553,389
V. DIRECT ASSIGNMENT									
18 AREA LIGHTS	K403			1	0	0	0	0	0
19 STREET LIGHTS	K405			1	0	0	0	0	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY OF ALLOCATORS
$1,000

PART 3
SUMMARY

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

	INPUT	ALLOC OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
I. CUSTOMERS, WEIGHTED								
A-EXPRESSED IN $1,000								
1 METER INVESTMENT	CM1		2,374	153	289	3,687	0	0
2 METER READING EXPENSE	CM2		18	1	0	81	0	0
3 LATE PAYMENTS	CM4		127	0	0	129	50	0
4 UNCOLLECTIBLE ACCOUNTS	CM5		75	0	0	76	30	0
5 CUSTOMER DEPOSITS	CM6		5	0	0	45	3	0
6 CUSTOMER ADVANCES	CM7		0.0	0.0	0.0	0.0	0.0	0.0
B-EXPRESSED IN UNITS								
7 LINE TRANSFORMERS, CUST COMP	CM8		0	0	0	8,274	157,319	0
8 SERVICES CUSTOMER COMPONENT	CM9		0	0	0	5,538	157,319	0
II. CUSTOMERS (UNITS)								
9 TOTAL CUSTOMERS	C10		118	1	1	4,565	993	9
10 FERC SYSTEM CUSTOMERS	C11		0	0	0	0	0	0
11 SECONDARY CUSTOMERS	C30		0	0	0	4,565	993	0
III. DEMANDS (KW)								
12 GENERATION LEVEL DEMANDS	D10		719,064	24,063	58,066	120,614	9,568	2,106
13 69 KV LEVEL DEMANDS	D15		719,064	0	0	120,614	9,568	2,106
14 PRIMARY LEVEL DEMANDS	D20		0	0	0	120,614	9,568	0
15 CLASS MAXIMUM DEMANDS	D30		0	0	0	225,654	26,657	0
IV. ENERGY (1,000 KWH)								
16 GENERATION LEVEL ENERGY	EG10		5,780,001	163,580	414,057	665,210	114,372	11,918
17 SALES LEVEL MWH SALES	ES15		5,626,429	159,238	403,060	614,904	105,683	11,598
V. DIRECT ASSIGNMENT								
18 AREA LIGHTS	K403		0	0	0	0	1	0
19 STREET LIGHTS	K405		0	0	0	0	1	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF RATE BASE

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	RATE BASE									
2	PLANT IN SERVICE									
3	PRODUCTION			P10	4,814,762	1,914,671	92,164	223,879	1,064,262	633,287
4	TRANSMISSION			P20	352,636	140,746	6,775	16,458	78,233	46,552
5	DISTRIBUTION			P30	2,382,752	1,400,123	53,354	179,383	379,084	130,540
6	OTHER			POT1	254,559	128,875	4,752	15,286	45,289	24,611
7	COMMON PLANT (ACCT 186)			P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE			P00	7,804,709	3,584,415	157,045	435,006	1,566,868	834,990
9	DEPRECIATION RESERVE									
10	PRODUCTION			A10	1,234,390	490,876	23,629	57,398	272,851	162,359
11	TRANSMISSION			A20	108,642	43,362	2,087	5,070	24,103	14,342
12	DISTRIBUTION			A30	799,021	472,292	17,376	60,385	121,925	41,605
13	GENERAL PLANT			A88	79,085	40,038	1,477	4,749	14,070	7,646
14	INTANGIBLE PLANT			A95	5,051	2,557	95	303	899	488
15	TOTAL DEPRECIATION RESERVE			A0ST	2,226,189	1,049,125	44,664	127,905	433,848	226,440
16	AMORTIZATION RES (ACCT 186)			A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND									
18	AMORTIZATION RESERVE			A00	2,226,189	1,049,125	44,664	127,905	433,848	226,440
19	TOTAL NET PLANT IN SERVICE			P01	5,578,520	2,535,290	112,381	307,101	1,133,020	608,550
20	TOTAL SUBTRACTIVE ADJUSTMENT			PLDED	901,890	381,351	17,575	45,696	192,073	109,315
21	TOTAL ADDITIVE ADJUSTMENTS			PLADD	56,333	22,402	1,078	2,619	12,452	7,410
22	TOTAL NET ORIG COST RATE BASE			NOP	4,732,963	2,176,341	95,884	264,024	953,399	506,645
23	WORKING CAPITAL									
24	FUEL INVENTORY									
25	WHOLLY-OWNED COAL			W10A	65,333	23,794	852	3,022	14,242	9,412
26	OTHER NON-NUCLEAR			W10B	24,778	9,025	322	1,146	5,402	3,569
27	NUCLEAR FUEL			W10C	0	0	0	0	0	0
28	TOTAL FUEL			W10T	90,111	32,819	1,174	4,168	19,644	12,981
29	OTHER			W0T1	106,228	46,811	2,129	5,595	22,040	12,164
30	TOTAL WORKING CAPITAL			W00	196,339	79,630	3,303	9,763	41,684	25,145
31	TOTAL RATE BASE			RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF RATE BASE

PART 3
SUMMARY

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

		INPUT ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	RATE BASE								
2	PLANT IN SERVICE								
3	PRODUCTION		P10	682,874	22,852	55,144	114,542	9,087	2,000
4	TRANSMISSION		P20	50,197	1,301	3,139	8,420	668	147
5	DISTRIBUTION		P30	53,273	1,856	4,399	50,080	130,511	149
6	OTHER		P0T1	24,655	826	1,993	5,151	3,048	73
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	810,999	26,835	64,675	178,193	143,314	2,369
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	175,073	5,858	14,137	29,366	2,330	513
11	TRANSMISSION		A20	15,465	401	967	2,594	206	45
12	DISTRIBUTION		A30	17,093	592	1,409	16,085	50,211	48
13	GENERAL PLANT		A88	7,660	257	619	1,600	946	23
14	INTANGIBLE PLANT		A95	489	17	40	102	60	1
15	TOTAL DEPRECIATION RESERVE		A0ST	215,780	7,125	17,172	49,747	53,753	630
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	215,780	7,125	17,172	49,747	53,753	630
19	TOTAL NET PLANT IN SERVICE		P01	595,219	19,710	47,503	128,446	89,561	1,739
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	113,606	3,782	9,125	21,086	7,951	330
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	7,990	268	645	1,340	106	23
22	TOTAL NET ORIG COST RATE BASE		NOP	489,603	16,196	39,023	108,700	81,716	1,432
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		M10A	11,328	321	812	1,303	224	23
26	OTHER NON-NUCLEAR		M10B	4,296	121	308	495	85	9
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	15,624	442	1,120	1,798	309	32
29	OTHER		M0T1	12,222	411	987	2,475	1,357	37
30	TOTAL WORKING CAPITAL		M00	27,846	853	2,107	4,273	1,666	69
31	TOTAL RATE BASE		RBX	517,449	17,049	41,130	112,973	83,382	1,501

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			2,329,734	950,994	21,502	160,002	529,880	289,534
4	ENERGY/FUEL COST REVENUE	ECR			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	TOTAL SALE OF ELECTRICITY			RRT	2,259,659	924,107	20,754	155,930	514,405	280,049
8	ANNUALIZATION	ANN			24,486	6,061	489	1,255	7,473	4,525
9	LATE PAY CHARGES			R11	6,783	3,364	26	1,260	1,465	361
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	2,290,928	933,532	21,269	158,445	523,343	284,935
11	OTHER OPERATING REVENUES			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
12	TOTAL OPERATING REVENUES			ROT	2,423,752	986,389	23,338	165,019	551,479	302,343
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES			EOPP1	292,830	106,974	3,876	13,546	63,866	42,062
18	OTHER PRODUCTION			EOPO1	330,098	126,887	5,517	15,315	72,569	45,057
19	TOTAL PRODUCTION			EE10T	1,035,420	384,092	14,767	47,938	226,358	146,541
20	TRANSMISSION			EE20	9,986	3,971	192	464	2,208	1,313
21	DISTRIBUTION			EE30	88,735	50,013	2,038	7,100	14,458	5,236
22	OTHER OPER & MAINT EXP			EOMT1	270,292	152,564	4,364	16,993	40,839	22,702
23	TOTAL OPER & MAINT EXPENSES			EE0OT	1,404,433	590,640	21,361	72,495	283,863	175,792
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	209,147	83,172	4,003	9,725	46,230	27,510
26	TRANSMISSION			ED20	7,506	2,996	144	350	1,666	991
27	DISTRIBUTION			ED30	65,934	39,182	1,454	5,127	9,778	3,097
28	OTHER DEPREC EXP			ED88	10,597	5,365	198	636	1,886	1,024
29	TOTAL DEPRECIATION EXPENSE			ED0ST	293,184	130,715	5,799	15,838	59,560	32,622
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	293,184	130,715	5,799	15,838	59,560	32,622
33	MISC ALLOWABLE EXPENSES			TXB9	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TAXES									
35	-OTHER CAPITAL STOCK			ET1	29,965	13,619	603	1,650	6,086	3,268
36	-OTHER M/D CAP STOCK			ET001	57,597	26,939	1,111	3,256	11,250	6,119
37	DEFERRED INCOME TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
38	NET INV TAX CR			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
39	GROSS RECEIPTS TAX			TXG	100,801	41,076	935	6,972	23,027	12,537
40	PA & FED INCOME TAXES			TSF1	199,987	57,863	-3,520	25,020	67,925	30,391
41	TOTAL TAXES			TEX1	368,714	133,758	-1,195	36,281	103,306	48,910
42	TOTAL OPERATING EXP			TEXP1	1,995,520	826,970	24,612	121,321	431,079	248,004
43	RETURN (LN 12 - 42)			PRERTN	428,232	159,419	-1,274	43,698	120,400	54,339
44	TOTAL RATE BASE			RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
45	RATE OF RETURN (LN 43 / RBX)			PRRTR	8.69	7.07	-1.28	15.96	12.10	10.22
46	CLASS RATE IN % OF TOTAL			PRCLRT	100.0	81.3	-14.8	183.7	139.3	117.6

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY			RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN			4,900	0	0	-323	106	0
9	LATE PAY CHARGES			R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES			ROOT	19,802	589	1,464	2,788	1,093	44
12	TOTAL OPERATING REVENUES			ROT	291,642	9,559	18,364	52,179	22,226	1,214
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES			EOPP1	50,468	1,436	3,628	5,881	988	105
18	OTHER PRODUCTION			EOPO1	50,952	1,588	3,906	7,353	825	129
19	TOTAL PRODUCTION			EE10T	172,943	5,048	12,659	21,465	3,228	381
20	TRANSMISSION			EE20	1,416	48	115	237	18	4
21	DISTRIBUTION			EE30	2,210	83	192	2,046	5,353	6
22	OTHER OPER & MAINT EXP			EOMT1	23,702	766	1,858	4,563	1,878	63
23	TOTAL OPER & MAINT EXPENSES			EE00T	200,271	5,945	14,824	28,311	10,477	454
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	29,663	993	2,395	4,975	394	87
26	TRANSMISSION			ED20	1,068	28	67	179	14	3
27	DISTRIBUTION			ED30	1,301	46	109	1,344	4,492	4
28	OTHER DEPREC EXP			ED88	1,027	34	83	214	127	3
29	TOTAL DEPRECIATION EXPENSE			EDOST	33,059	1,101	2,654	6,712	5,027	97
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	33,059	1,101	2,654	6,712	5,027	97
33	MISC ALLOWABLE EXPENSES			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TAXES									
35	-OTHER CAPITAL STOCK			ET1	3,198	106	255	690	481	9
36	-OTHER M/D CAP STOCK			ET001	6,102	201	483	1,262	858	16
37	DEFERRED INCOME TAXES			TXT	-3,114	-102	-251	-273	658	-9
38	NET INV TAX CR			TX91	-976	-32	-78	-215	-173	-3
39	GROSS RECEIPTS TAX			TXG	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES			TSF1	17,035	816	-152	4,968	-613	254
41	TOTAL TAXES			TEX1	34,205	1,385	1,002	8,604	2,140	318
42	TOTAL OPERATING EXP			TEXP1	257,477	8,095	17,669	41,944	17,509	840
43	RETURN (LN 12 - 42)			PRERTN	34,165	1,464	695	10,235	4,717	374
44	TOTAL RATE BASE			RBX	517,449	17,049	41,130	112,973	83,382	1,501
45	RATE OF RETURN (LN 43 / RBX)			PRRTR	6.60	8.59	1.69	9.06	5.66	24.91
46	CLASS RATE IN % OF TOTAL			PRCLRT	76.0	98.9	19.5	104.3	65.1	286.8

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

COST ALLOCATION STUDY - PROPOSED RATES

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

Data changes from those used in Section III show the effects on operating revenues of the proposed rate changes and the related changes in income and other taxes. Accordingly, only the statements showing the calculation of the income taxes, allocated returns, and rates of return at the proposed rate levels are reproduced here.

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PROPOSED RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE PROPOSED	RRP			2,528,835	1,067,229	24,239	163,028	550,474	308,057
4	ENERGY REVENUE PROPOSED	ECRP			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-42,426	-17,716	-402	-2,706	-9,184	-5,315
7	TOTAL SALE OF ELECTRICITY			RRTP	2,455,437	1,038,413	23,446	158,906	534,657	298,249
8	ANNUALIZATION	ANNP			25,759	6,376	514	1,320	7,862	4,760
9	LATE PAY CHARGES	S11P	CM4	R11P	7,370	3,656	28	1,369	1,592	392
10	TOT ADJ'D SALE OF ELECTRIC			RRTTP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
11	OTHER OPERATING REVENUES			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
12	TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES			EOPP1	292,830	106,974	3,876	13,546	63,866	42,062
18	OTHER PRODUCTION			EOPO1	330,098	126,887	5,517	15,315	72,569	45,057
19	TOTAL PRODUCTION			EE10T	1,035,420	384,092	14,767	47,938	226,358	146,541
20	O & M TRANSMISSION			EE20	9,986	3,971	192	464	2,208	1,313
21	O & M DISTRIBUTION			EE30	88,735	50,013	2,038	7,100	14,458	5,236
22	OTHER OPER & MAINT EXP			EOMT1	270,292	152,564	4,364	16,993	40,839	22,702
23	TOTAL OPER & MAINT EXPENSES			EE00T	1,404,433	590,640	21,361	72,495	283,863	175,792
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	209,147	83,172	4,003	9,725	46,230	27,510
26	TRANSMISSION			ED20	7,506	2,996	144	350	1,666	991
27	DISTRIBUTION			ED30	65,934	39,182	1,454	5,127	9,778	3,097
28	GENERAL			ED88	10,597	5,365	198	636	1,886	1,024
29	TOTAL DEPRECIATION EXPENSE			EDOST	293,184	130,715	5,799	15,838	59,560	32,622
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	293,184	130,715	5,799	15,838	59,560	32,622
33	MISC ALLOWABLE EXPENSES			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TAXES									
35	INCREASE CAPITAL STOCK			ET1I	31,333	14,241	631	1,725	6,364	3,417
36	-OTHER M/O CAP STOCK			ET001	57,597	26,939	1,111	3,256	11,250	6,119
37	DEFERRED INCOME TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
38	NET INV TAX CR			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
39	GROSS RECEIPTS TAX			TXGRP	109,497	46,131	1,056	7,110	23,941	13,350
40	PA & FED INCOME TAXES			TSF8	280,256	104,608	-2,419	26,276	76,303	37,882
41	TOTAL TAXES			TEX1	459,047	186,181	53	37,752	112,875	57,362
42	TOTAL OPERATING EXP			TEXP1	2,085,853	879,393	25,860	122,792	440,648	256,456
43	RETURN (LN 12 - 42)			PRERTN	535,537	221,909	197	45,377	131,599	64,353
44	TOTAL RATE BASE			RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
45	RATE OF RETURN (LN 43 / RBX)			PRRTRP	10.86	9.84	0.20	16.57	13.22	12.10
46	CLASS RATE IN % OF TOTAL			PRCLRT	100.0	90.5	1.8	152.6	121.7	111.4

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PROPOSED RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE PROPOSED	RRP			306,150	9,370	17,174	57,730	24,200	1,184
4	ENERGY REVENUE PROPOSED	ECRP			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-5,271	-156	-296	-958	-402	-20
7	TOTAL SALE OF ELECTRICITY			RRTP	295,253	9,051	16,465	56,152	23,693	1,152
8	ANNUALIZATION	ANNP			5,155	0	0	-340	112	0
9	LATE PAY CHARGES	S11P	CM4	R11P	139	0	0	140	54	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTTP	300,547	9,051	16,465	55,952	23,859	1,152
11	OTHER OPERATING REVENUES			ROOT	19,802	589	1,464	2,788	1,093	44
12	TOTAL OPERATING REVENUES			ROTP	320,349	9,640	17,929	58,740	24,952	1,196
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES			EOPP1	50,468	1,436	3,628	5,881	988	105
18	OTHER PRODUCTION			EOPO1	50,952	1,588	3,906	7,353	825	129
19	TOTAL PRODUCTION			EE10T	172,943	5,048	12,659	21,465	3,228	381
20	O & M TRANSMISSION			EE20	1,416	48	115	237	18	4
21	O & M DISTRIBUTION			EE30	2,210	83	192	2,046	5,353	6
22	OTHER OPER & MAINT EXP			EOMT1	23,702	766	1,858	4,563	1,878	63
23	TOTAL OPER & MAINT EXPENSES			EE00T	200,271	5,945	14,824	28,311	10,477	454
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	29,663	993	2,395	4,975	394	87
26	TRANSMISSION			ED20	1,068	28	67	179	14	3
27	DISTRIBUTION			ED30	1,301	46	109	1,344	4,492	4
28	GENERAL			ED88	1,027	34	83	214	127	3
29	TOTAL DEPRECIATION EXPENSE			EDOST	33,059	1,101	2,654	6,712	5,027	97
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	33,059	1,101	2,654	6,712	5,027	97
33	MISC ALLOWABLE EXPENSES			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TAXES									
35	INCREASE CAPITAL STOCK			ET1I	3,344	111	267	721	503	9
36	-OTHER M/O CAP STOCK			ET001	6,102	201	483	1,262	858	16
37	DEFERRED INCOME TAXES			TXT	-3,114	-102	-251	-273	658	-9
38	NET INV TAX CR			TX91	-976	-32	-78	-215	-173	-3
39	GROSS RECEIPTS TAX			TXGRP	13,224	398	724	2,462	1,050	51
40	PA & FED INCOME TAXES			TSF8	28,716	847	-334	7,638	493	246
41	TOTAL TAXES			TEX1	47,296	1,423	811	11,595	3,389	310
42	TOTAL OPERATING EXP			TEXP1	270,568	8,133	17,478	44,935	18,758	832
43	RETURN (LN 12 - 42)			PRERTN	49,781	1,507	451	13,805	6,194	364
44	TOTAL RATE BASE			RBX	517,449	17,049	41,130	112,973	83,382	1,501
45	RATE OF RETURN (LN 43 / RBX)			PRRTRP	9.62	8.83	1.10	12.22	7.43	24.26
46	CLASS RATE IN % OF TOTAL			PRCLRT	88.6	81.3	10.1	112.5	68.4	223.3

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES AT PROPOSED RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PROPOSED RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE PROPOSED	RRP			2,528,835	1,067,229	24,239	163,028	550,474	308,057
4	ENERGY REVENUE PROPOSED	ECRP			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-42,426	-17,716	-402	-2,706	-9,184	-5,315
7	TOTAL SALE OF ELECTRICITY			RRTP	2,455,437	1,038,413	23,446	158,906	534,657	298,249
8	ANNUALIZATION	ANNP			25,759	6,376	514	1,320	7,862	4,760
9	PROPOSED LATE PAY CHARGES	S11P	CM4	R11P	7,370	3,656	28	1,369	1,592	392
10	TOT ADJ'D SALE OF ELECTRIC			RRTTP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
11	OTHER OPERATING REVENUES									
12	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13	MISC SERVICE REVS (451)	S20	CM9	R20	155	118	2	15	3	0
14	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15	DEMAND COMPONENT			R22D	0	0	0	0	0	0
16	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	12,428	7,303	278	936	1,977	681
18	DEMAND COMPONENT			R23D	7,095	3,446	214	419	1,811	664
19	CUSTOMER COMPONENT			R23C	5,333	3,857	64	517	166	17
20	GENERAL (456)	S24	K939	R24	3,933	1,959	68	236	698	392
21	DEMAND COMPONENT			R24D	2,127	885	45	105	485	263
22	ENERGY COMPONENT			R24E	887	323	12	41	194	127
23	CUSTOMER COMPONENT			R24C	919	752	10	90	20	1
24	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	29,990	11,926	574	1,394	6,630	3,944
25	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26	HYDRO PROJECTS (456)	S27	D10	R27	3,428	1,363	66	159	758	451
27	GPU (NUG OUTPUT) (447)	S32	EG10	R32	4,407	1,605	58	204	961	634
28	2-PARTY (447)	S34	EG10	R34	3,601	1,312	47	167	785	518
29	RESERVATION SALES(447)	S36	EG10	R36	3,631	1,322	47	168	791	524
30	PJM (447)	S38	EG10	R38	71,251	25,949	929	3,295	15,533	10,264
31	TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
32	TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
33	DERIVATION-									
34	BASE FOR GROSS RECEIPTS TAX									
35	TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
36	MINUS: EXEMPT GRT REVENUE									
37	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38	TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
39	BASE FOR GR RECEIPTS TAX			RRBGP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
40	GROSS RECEIPTS TAX									
41	GROSS RECEIPTS TAX			TXGRP	109,497	46,131	1,056	7,110	23,941	13,350

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING REVENUES AT PROPOSED RATE LEVELS
$1,000

PART 3

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

		INPUT RATE	ALLOC LEVELS	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PROPOSED									
2	SALE OF ELECTRICITY									
3	RATE REVENUE PROPOSED	RRP			306,150	9,370	17,174	57,730	24,200	1,184
4	ENERGY REVENUE PROPOSED	ECRP			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-5,271	-156	-296	-958	-402	-20
7	TOTAL SALE OF ELECTRICITY			RRTP	295,253	9,051	16,465	56,152	23,693	1,152
8	ANNUALIZATION	ANNP			5,155	0	0	-340	112	0
9	PROPOSED LATE PAY CHARGES	S11P	CM4	R11P	139	0	0	140	54	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTTP	300,547	9,051	16,465	55,952	23,859	1,152
11	OTHER OPERATING REVENUES									
12	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13	MISC SERVICE REVS (451)	S20	CM9	R20	0	0	0	0	17	0
14	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15	DEMAND COMPONENT			R22D	0	0	0	0	0	0
16	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	278	9	23	261	681	1
18	DEMAND COMPONENT			R23D	266	8	21	223	22	1
19	CUSTOMER COMPONENT			R23C	12	1	2	38	659	0
20	GENERAL (456)	S24	K939	R24	410	13	31	77	48	1
21	DEMAND COMPONENT			R24D	255	9	20	55	4	1
22	ENERGY COMPONENT			R24E	154	4	11	18	3	0
23	CUSTOMER COMPONENT			R24C	1	0	0	5	40	0
24	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	4,254	143	343	714	56	12
25	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26	HYDRO PROJECTS (456)	S27	D10	R27	486	17	39	82	6	1
27	GPU (NUG OUTPUT) (447)	S32	EG10	R32	765	21	54	88	15	2
28	2-PARTY (447)	S34	EG10	R34	625	18	44	72	12	1
29	RESERVATION SALES(447)	S36	EG10	R36	629	18	45	73	13	1
30	PJM (447)	S38	EG10	R38	12,355	350	885	1,421	245	25
31	TOTAL OTHER OPERATING REVS			ROOT	19,802	589	1,464	2,788	1,093	44
32	TOTAL OPERATING REVENUES			ROTP	320,349	9,640	17,929	58,740	24,952	1,196
33	DERIVATION-									
34	BASE FOR GROSS RECEIPTS TAX									
35	TOTAL OPERATING REVENUES			ROTP	320,349	9,640	17,929	58,740	24,952	1,196
36	MINUS: EXEMPT GRT REVENUE									
37	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38	TOTAL OTHER OPERATING REVS			ROOT	19,802	589	1,464	2,788	1,093	44
39	BASE FOR GR RECEIPTS TAX			RRBGP	300,547	9,051	16,465	55,952	23,859	1,152
40	GROSS RECEIPTS TAX									
41	GROSS RECEIPTS TAX			TXGRP	13,224	398	724	2,462	1,050	51

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES AT PROPOSED REVENUE LEVELS
$1,000

PART 3

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

	DERIVATION-	INPUT ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2	TAXABLE NET INCOME								
3	OPERATING REVENUES AT PROPOSE		ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
4	MINUS: OTHER OPERATING EXPENSES								
5	(LN 26 -14 -18)		OEBT	1,805,597	774,785	28,279	96,515	364,346	218,574
6	EQUALS: TAXABLE INCOME		TAXI	815,793	326,517	-2,222	71,654	207,901	102,235
7	PLUS: ADJ'S TO TAXABLE INCOME								
8	(P22 LN 22)		TAT	-163,245	-83,150	-3,478	-10,383	-30,072	-13,964
9	EQUALS: TAXABLE NET INCOME		TNI	652,548	243,367	-5,700	61,271	177,829	88,271
10	STATE INCOME TAX CALCULATION								
11	TAXABLE NET INCOME		TNI	652,548	243,367	-5,700	61,271	177,829	88,271
12	ADJUSTMENTS TO STATE TAXABLE								
13	INCOME (P23 LN 16)		TASI	-22	48	-1	7	-29	-22
14	STATE TAXABLE INCOME		TSTI	652,526	243,415	-5,701	61,278	177,800	88,249
15	STATE INCOME TAX @ 11.99%		GSIT	78,238	29,186	-684	7,347	21,318	10,582
16	STATE INCOME TAX ADJ'S								
17	(P23 LN 25)		TSTA	213	97	4	12	43	23
18	TOTAL STATE INCOME TAX								
19	(LN 15 + 17)		TSIT1P	78,451	29,283	-680	7,359	21,361	10,605
20	FEDERAL INC TAX CALCULATION								
21	TAXABLE NET INCOME		TNI	652,548	243,367	-5,700	61,271	177,829	88,271
22	DEDUCTIONS								
23	STATE INCOME TAX (LN 15)		GSIT	78,238	29,186	-684	7,347	21,318	10,582
24	TOTAL DEDUCTIONS		TSFS	78,238	29,186	-684	7,347	21,318	10,582
25	FEDERAL TAXABLE INCOME		TFTI	574,310	214,181	-5,016	53,924	156,510	77,691
26	FEDERAL INCOME TAX @ 35.0%		GFIT	201,009	74,963	-1,755	18,873	54,779	27,192
27	FEDERAL INCOME TAX ADJ'S								
28	(P24 LN 21)		TAFI	797	362	16	44	162	87
29	TOTAL FEDERAL INCOME TAX		TFIT1P	201,806	75,325	-1,739	18,917	54,941	27,279

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
CALCULATION OF INCOME TAXES AT PROPOSED REVENUE LEVELS
$1,000

PART 3

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

	DERIVATION-	INPUT ALLOC OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
2	TAXABLE NET INCOME							
3	OPERATING REVENUES AT PROPOSE	ROTP	320,349	9,640	17,929	58,740	24,952	1,196
4	MINUS: OTHER OPERATING EXPENSES							
5	(LN 26 -14 -18)	OEBT	241,852	7,286	17,812	37,297	18,265	586
6	EQUALS: TAXABLE INCOME	TAXI	78,497	2,354	117	21,443	6,687	610
7	PLUS: ADJ'S TO TAXABLE INCOME							
8	(P22 LN 22)	TAT	-11,642	-382	-916	-3,649	-5,574	-35
9	EQUALS: TAXABLE NET INCOME	TNI	66,855	1,972	-799	17,794	1,113	575
10	STATE INCOME TAX CALCULATION							
11	TAXABLE NET INCOME	TNI	66,855	1,972	-799	17,794	1,113	575
12	ADJUSTMENTS TO STATE TAXABLE							
13	INCOME (P23 LN 16)	TASI	-23	-1	-3	-3	5	0
14	STATE TAXABLE INCOME	TSTI	66,832	1,971	-802	17,791	1,118	575
15	STATE INCOME TAX @ 11.99%	GSIT	8,013	236	-97	2,134	134	69
16	STATE INCOME TAX ADJ'S							
17	(P23 LN 25)	TSTA	23	1	2	5	3	0
18	TOTAL STATE INCOME TAX							
19	(LN 15 + 17)	TSIT1P	8,036	237	-95	2,139	137	69
20	FEDERAL INC TAX CALCULATION							
21	TAXABLE NET INCOME	TNI	66,855	1,972	-799	17,794	1,113	575
22	DEDUCTIONS							
23	STATE INCOME TAX (LN 15)	GSIT	8,013	236	-97	2,134	134	69
24	TOTAL DEDUCTIONS	TSFS	8,013	236	-97	2,134	134	69
25	FEDERAL TAXABLE INCOME	TFTI	58,842	1,736	-704	15,661	979	506
26	FEDERAL INCOME TAX @ 35.0%	GFIT	20,594	607	-246	5,481	343	178
27	FEDERAL INCOME TAX ADJ'S							
28	(P24 LN 21)	TAFI	85	3	6	19	13	0
29	TOTAL FEDERAL INCOME TAX	TFIT1P	20,679	610	-240	5,500	356	178

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES AT PROPOSED RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-9,395	-4,314	-189	-524	-1,886	-1,005
4	DEMAND COMPONENT			TXA91D	-8,092	-3,365	-174	-398	-1,846	-1,001
5	CUSTOMER COMPONENT			TXA91C	-1,303	-949	-15	-126	-40	-4
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	TOTAL ITC			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
10	DEMAND COMPONENT			TX91D	-8,092	-3,365	-174	-398	-1,846	-1,001
11	CUSTOMER COMPONENT			TX91C	-1,303	-949	-15	-126	-40	-4
12	GROSS RECEIPTS TAX			TXGP	109,497	46,131	1,056	7,110	23,941	13,350
				TXGPD	199,740	160,074	502	3,890	15,569	8,370
				TXGPE	-107,567	-128,120	461	1,685	7,902	4,914
				TXGPC	17,324	14,177	93	1,536	469	67
13	STATE AND FEDERAL INCOME TAXES FROM PAGE 33									
14	COMPONENTS FROM PAGE 44 BASED ON									
15	PROPOSED REVENUES AND ACTUAL CLASS RATES OF RETURN									
16	TOTAL STATE INC TAX			TSTXP	78,451	29,283	-680	7,359	21,361	10,605
17	DEMAND COMPONENT			TSTXD	82,486	35,043	-534	5,929	21,083	10,562
18	ENERGY COMPONENT			TSTXE	-410	-280	-49	19	-31	2
19	CUSTOMER COMPONENT			TSTXC	-3,626	-5,480	-97	1,411	309	41
20	TOTAL FEDERAL INC TAX			TFTXP	201,806	75,325	-1,739	18,917	54,941	27,279
21	DEMAND COMPONENT			TFTXD	212,232	90,158	-1,367	15,247	54,237	27,177
22	ENERGY COMPONENT			TFTXE	-1,098	-737	-125	47	-91	-2
23	CUSTOMER COMPONENT			TFTXC	-9,328	-14,096	-248	3,623	795	104
24	TOTAL TAXES			TX99	459,047	186,181	53	37,752	112,875	57,362
25	DEMAND COMPONENT			TX99D	545,168	307,185	-208	27,672	102,778	52,031
26	ENERGY COMPONENT			TX99E	-107,988	-128,741	301	1,802	8,017	5,070
27	CUSTOMER COMPONENT			TX99C	21,867	7,738	-41	8,278	2,080	262
28	MISCELLANEOUS ALLOWABLE EXPENSE									
29	REGULATORY CREDITS/DEBITS	ITD81	D10	TX81	-70,344	-27,973	-1,347	-3,271	-15,549	-9,252
30	EMISSION ALLOWANCE DISPOSAL	ITD82	E610	TX82	-467	-170	-6	-22	-101	-68
31	TOTAL MISC ALLOWABLE EXPENSE			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
32	TOTAL OPERATING EXPENSES			TOE	2,085,853	879,393	25,860	122,792	440,648	256,456
33	DEMAND COMPONENT			TOED	1,139,881	552,267	12,247	56,538	237,599	126,666
34	ENERGY COMPONENT			TOEE	749,368	183,510	11,474	41,453	194,921	128,576
35	CUSTOMER COMPONENT			TOEC	196,604	143,617	2,138	24,801	8,128	1,214

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
OPERATING EXPENSES AT PROPOSED RATE LEVELS
$1,000

PART 3

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-976	-32	-78	-215	-173	-3
4	DEMAND COMPONENT			TXA91D	-973	-32	-77	-206	-17	-3
5	CUSTOMER COMPONENT			TXA91C	-3	0	-1	-9	-156	0
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	TOTAL ITC			TX91	-976	-32	-78	-215	-173	-3
10	DEMAND COMPONENT			TX91D	-973	-32	-77	-206	-17	-3
11	CUSTOMER COMPONENT			TX91C	-3	0	-1	-9	-156	0
12	GROSS RECEIPTS TAX			TXGP	13,224	398	724	2,462	1,050	51
				TXGPD	9,021	223	288	1,657	108	38
				TXGPE	4,145	174	433	705	122	12
				TXGPC	58	2	2	100	820	0
13	STATE AND FEDERAL INCOME TAXES FROM PAGE 33									
14	COMPONENTS FROM PAGE 44 BASED ON									
15	PROPOSED REVENUES AND ACTUAL CLASS RATES OF RETURN									
16	TOTAL STATE INC TAX			TSTXP	8,036	237	-95	2,139	137	69
17	DEMAND COMPONENT			TSTXD	7,993	240	-70	2,093	79	68
18	ENERGY COMPONENT			TSTXE	-29	-3	-22	-18	1	0
19	CUSTOMER COMPONENT			TSTXC	71	0	-1	63	57	0
20	TOTAL FEDERAL INC TAX			TFTXP	20,679	610	-240	5,500	356	178
21	DEMAND COMPONENT			TFTXD	20,576	617	-178	5,386	203	176
22	ENERGY COMPONENT			TFTXE	-81	-9	-58	-47	4	1
23	CUSTOMER COMPONENT			TFTXC	184	2	-5	163	150	0
24	TOTAL TAXES			TX99	47,296	1,423	811	11,595	3,389	310
25	DEMAND COMPONENT			TX99D	42,721	1,251	445	10,491	507	295
26	ENERGY COMPONENT			TX99E	4,223	167	367	661	131	14
27	CUSTOMER COMPONENT			TX99C	350	7	0	443	2,750	0
28	MISCELLANEOUS ALLOWABLE EXPENSE									
29	REGULATORY CREDITS/DEBITS	ITD81	D10	TX81	-9,977	-334	-806	-1,673	-133	-29
30	EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-81	-2	-5	-10	-2	0
31	TOTAL MISC ALLOWABLE EXPENSE			TX89	-10,058	-336	-811	-1,683	-135	-29
32	TOTAL OPERATING EXPENSES			TOE	270,568	8,133	17,478	44,935	18,758	832
33	DEMAND COMPONENT			TOED	116,796	3,724	6,408	25,385	1,739	512
34	ENERGY COMPONENT			TOEE	152,882	4,375	11,018	17,770	3,070	319
35	CUSTOMER COMPONENT			TOEC	889	36	53	1,780	13,948	0

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY - OPERATING EXPENSES AT PROPOSED REVENUE LEVELS
$1,000

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	TOTAL AT PROPOSED LEVEL		ETO1P	88,930	41,180	1,742	4,981	17,614	9,536
4	TOT DEF INC TAXES		TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
5	TOTAL ITC		TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
6	GROSS RECEIPTS TAX		TXGP	109,497	46,131	1,056	7,110	23,941	13,350
7	TOTAL STATE INC TAX		TSTXP	78,451	29,283	-680	7,359	21,361	10,605
8	TOTAL FED INC TAX		TFTXP	201,806	75,325	-1,739	18,917	54,941	27,279
9	TOTAL TAXES		TX99	459,047	186,181	53	37,752	112,875	57,362
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION		EE10	1,035,420	384,092	14,767	47,938	226,358	146,541
12	O & M TRANSMISSION		EE20	9,986	3,971	192	464	2,208	1,313
13	O & M DISTRIBUTION		EE30	88,735	50,013	2,038	7,100	14,458	5,236
14	O & M CUSTOMER ACCOUNTS		EE56	50,736	43,973	521	4,078	1,456	312
15	O & M CUST SVC & INFO		EE60	17,114	14,869	200	1,690	263	12
16	O & M SALES		EE65	4,669	1,943	100	229	1,066	577
17	O & M ADMIN & GENERAL		EE79	148,247	73,494	2,584	8,841	26,500	14,862
18	ADJUSTS TO O & M EXPENSES		EE99	49,526	18,285	959	2,155	11,554	6,939
19	TOTAL OPER & MAINT EXPENSES		EE00	1,404,433	590,640	21,361	72,495	283,863	175,792
20	DEMAND COMPONENT		EE00D	406,950	167,149	8,438	19,670	92,078	51,474
21	ENERGY COMPONENT		EE00E	857,356	312,250	11,173	39,651	186,905	123,506
22	CUSTOMER COMPONENT		EE00C	140,127	111,241	1,750	13,174	4,881	811
23	DEPRECIATION & AMORTIZATION		ED00	293,184	130,715	5,799	15,838	59,560	32,622
24	DEMAND COMPONENT		ED00D	258,574	106,077	5,370	12,489	58,393	32,481
25	CUSTOMER COMPONENT		ED00C	34,610	24,638	429	3,349	1,167	141
26	TAXES		TX99	459,047	186,181	53	37,752	112,875	57,362
27	DEMAND COMPONENT		TX99D	545,168	307,185	-208	27,672	102,778	52,031
28	ENERGY COMPONENT		TX99E	-107,988	-128,741	301	1,802	8,017	5,070
29	CUSTOMER COMPONENT		TX99C	21,867	7,738	-41	8,278	2,080	262
30	MISC ALLOWABLE EXPENSES		TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
31	TOTAL OPERATING EXPENSES		TOE	2,085,853	879,393	25,860	122,792	440,648	256,456
32	DEMAND COMPONENT		TOED	1,139,881	552,267	12,247	56,538	237,599	126,666
33	ENERGY COMPONENT		TOEE	749,368	183,510	11,474	41,453	194,921	128,576
34	CUSTOMER COMPONENT		TOEC	196,604	143,617	2,138	24,801	8,128	1,214
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX		TSTXP	78,451	29,283	-680	7,359	21,361	10,605
37	FEDERAL INCOME TAX		TFTXP	201,806	75,325	-1,739	18,917	54,941	27,279
38	OTHER OPER EXP M/D SIT & FIT		TOOE	1,805,597	774,785	28,279	96,515	364,346	218,574
39	TOTAL OPERATING EXPENSES		TOE	2,085,853	879,393	25,860	122,792	440,648	256,456

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
SUMMARY - OPERATING EXPENSES AT PROPOSED REVENUE LEVELS
$1,000

PART 3

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

		INPUT ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	TOTAL AT PROPOSED LEVEL		ETOIP	9,446	312	750	1,983	1,361	25
4	TOT DEF INC TAXES		TXT	-3,114	-102	-251	-273	658	-9
5	TOTAL ITC		TX91	-976	-32	-78	-215	-173	-3
6	GROSS RECEIPTS TAX		TXGP	13,224	398	724	2,462	1,050	51
7	TOTAL STATE INC TAX		TSTXP	8,036	237	-95	2,139	137	69
8	TOTAL FED INC TAX		TFTXP	20,679	610	-240	5,500	356	178
9	TOTAL TAXES		TX99	47,296	1,423	811	11,595	3,389	310
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION		EE10	172,943	5,048	12,659	21,465	3,228	381
12	O & M TRANSMISSION		EE20	1,416	48	115	237	18	4
13	O & M DISTRIBUTION		EE30	2,210	83	192	2,046	5,353	6
14	O & M CUSTOMER ACCOUNTS		EE56	95	1	0	250	50	0
15	O & M CUST SVC & INFO		EE60	2	0	0	64	14	0
16	O & M SALES		EE65	561	18	44	119	10	2
17	O & M ADMIN & GENERAL		EE79	15,490	491	1,203	2,898	1,844	40
18	ADJUSTS TO O & M EXPENSES		EE99	7,554	256	611	1,232	-40	21
19	TOTAL OPER & MAINT EXPENSES		EE00	200,271	5,945	14,824	28,311	10,477	454
20	DEMAND COMPONENT		EE00D	51,174	1,715	4,133	10,136	834	149
21	ENERGY COMPONENT		EE00E	148,658	4,208	10,651	17,109	2,940	305
22	CUSTOMER COMPONENT		EE00C	438	23	41	1,066	6,702	0
23	DEPRECIATION & AMORTIZATION		ED00	33,059	1,101	2,654	6,712	5,027	97
24	DEMAND COMPONENT		ED00D	32,959	1,095	2,641	6,441	531	97
25	CUSTOMER COMPONENT		ED00C	100	6	13	271	4,496	0
26	TAXES		TX99	47,296	1,423	811	11,595	3,389	310
27	DEMAND COMPONENT		TX99D	42,721	1,251	445	10,491	507	295
28	ENERGY COMPONENT		TX99E	4,223	167	367	661	131	14
29	CUSTOMER COMPONENT		TX99C	350	7	0	443	2,750	0
30	MISC ALLOWABLE EXPENSES		TX89	-10,058	-336	-811	-1,683	-135	-29
31	TOTAL OPERATING EXPENSES		TOE	270,568	8,133	17,478	44,935	18,758	832
32	DEMAND COMPONENT		TOED	116,796	3,724	6,408	25,385	1,739	512
33	ENERGY COMPONENT		TOEE	152,882	4,375	11,018	17,770	3,070	319
34	CUSTOMER COMPONENT		TOEC	889	36	53	1,780	13,948	0
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX		TSTXP	8,036	237	-95	2,139	137	69
37	FEDERAL INCOME TAX		TFTXP	20,679	610	-240	5,500	356	178
38	OTHER OPER EXP M/O SIT & FIT		TOOE	241,852	7,286	17,812	37,297	18,265	586
39	TOTAL OPERATING EXPENSES		TOE	270,568	8,133	17,478	44,935	18,758	832

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

SUMMARY OF COST ALLOCATION STUDIES AND CALCULATED CUSTOMER CLASS RATES OF RETURN USING DEMAND ALLOCATION FACTORS OTHER THAN THE MONTHLY PEAK RESPONSIBILITY METHOD PRESENT AND PROPOSED RATES

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

As indicated in the preface, PP&L submits that, for its system, demand-related production, transmission, and primary distribution costs should be allocated by the monthly peak responsibility method. All of the results and studies which make up this exhibit, except those presented in this section, are based upon the use of that method.

The need for demand-related facilities (production, transmission, and primary distribution) is not determined merely by reference to the highest demand during any given period. The load-to-capacity relationship over substantial periods of time must be considered; provision must be made for scheduled maintenance and forced outages. The most critical period, from a PJM generating capacity standpoint, occurs during the summer months, even though PP&L's annual peak occurs during the winter months. Moreover, PP&L's experience, and that of PJM, is that conditions throughout the year as to load, scheduled maintenance, and capacity availability must be taken into account. PJM sets each member's capacity obligation at a fixed amount for a full 12-month period and not on the basis of that member's particular seasonal peak.

In response to the Commission's filing regulations at Regulation IV-E-1, PP&L has made two cost allocation studies at present and proposed rate levels in addition to the Section III and IV studies. The results of these studies are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit.

HISTORIC TEST YEAR COST ALLOCATION
MINIER PEAK DEMAND ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			2,329,734	950,994	21,502	160,002	529,880	289,534
4	ENERGY/FUEL COST REVENUE	ECR			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	TOTAL SALE OF ELECTRICITY			RRT	2,259,659	924,107	20,754	155,930	514,405	280,049
8	ANNUALIZATION	ANN			24,486	6,061	489	1,255	7,473	4,525
9	LATE PAY CHARGES			R11	6,783	3,364	26	1,260	1,465	361
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	2,290,928	933,532	21,269	158,445	523,343	284,935
11	OTHER OPERATING REVENUES			ROOT	132,824	57,652	3,005	6,240	25,454	15,963
12	TOTAL OPERATING REVENUES			ROT	2,423,752	991,184	24,274	164,685	548,797	300,898
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES			EOPP1	292,830	108,144	4,101	13,468	63,226	41,720
18	OTHER PRODUCTION			EOPO1	330,098	150,870	10,156	13,698	59,497	38,008
19	TOTAL PRODUCTION			EE10T	1,035,420	409,245	19,631	46,243	212,646	139,150
20	TRANSMISSION			EE20	9,986	5,174	424	383	1,552	960
21	DISTRIBUTION			EE30	88,735	53,880	2,843	6,763	11,904	3,842
22	OTHER OPER & MAINT EXP			EOMT1	270,292	168,777	7,512	15,879	31,856	17,855
23	TOTAL OPER & MAINT EXPENSES			EE00T	1,404,433	637,076	30,410	69,268	257,958	161,807
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	209,147	108,360	8,873	8,027	32,500	20,106
26	TRANSMISSION			ED20	7,506	3,901	319	289	1,170	724
27	DISTRIBUTION			ED30	65,934	41,569	1,952	4,921	8,205	2,240
28	OTHER DEPREC EXP			ED88	10,597	6,287	377	572	1,373	747
29	TOTAL DEPRECIATION EXPENSE			EDOST	293,184	160,117	11,521	13,809	43,248	23,817
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	293,184	160,117	11,521	13,809	43,248	23,817
33	MISC ALLOWABLE EXPENSES			TX89	-70,811	-36,616	-2,990	-2,722	-11,032	-6,830
34	TAXES									
35	-OTHER CAPITAL STOCK			ET1	29,965	16,547	1,176	1,445	4,445	2,383
36	-OTHER M/O CAP STOCK			ET001	57,597	31,909	2,083	2,908	8,463	4,615
37	DEFERRED INCOME TAXES			TXT	-10,241	-3,336	-499	25	-2,118	-1,873
38	NET INV TAX CR			TX91	-9,395	-5,214	-365	-461	-1,381	-732
39	GROSS RECEIPTS TAX			TXG	100,801	41,076	935	6,972	23,027	12,537
40	PA & FED INCOME TAXES			TSF1	199,987	23,549	-10,230	27,434	87,241	40,828
41	TOTAL TAXES			TEX1	368,714	104,530	-6,899	38,322	119,678	57,757
42	TOTAL OPERATING EXP			TEXP1	1,995,520	865,107	32,042	118,677	409,852	236,551
43	RETURN (LN 12 - 42)			PRERTN	428,232	126,077	-7,768	46,008	138,945	64,347
44	TOTAL RATE BASE			RBX	4,929,302	2,721,131	190,164	241,115	733,669	390,623
45	RATE OF RETURN (LN 43 / RBX)			PRRTR	8.69	4.63	-4.08	19.08	18.94	16.47
46	CLASS RATE IN % OF TOTAL			PRCLRT	100.0	53.3	-47.0	219.6	218.0	189.6

HISTORIC TEST YEAR COST ALLOCATION
MINTER PEAK DEMAND ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PART 3
SUMMARY

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

		INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS									
2	SALE OF ELECTRICITY									
3	RATE REVENUE	RR			277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR			-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA			-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY			RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN			4,900	0	0	-323	106	0
9	LATE PAY CHARGES			R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC			RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES			ROOT	18,382	518	1,425	2,875	1,195	115
12	TOTAL OPERATING REVENUES			ROT	290,222	9,488	18,325	52,266	22,328	1,285
13	OPERATING EXPENSES									
14	OPERATING AND MAINTENANCE EXPENSES									
15	PRODUCTION									
16	FUEL			EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES			EOPP1	50,095	1,417	3,618	5,904	1,013	124
18	OTHER PRODUCTION			EOPO1	43,330	1,212	3,694	7,805	1,319	509
19	TOTAL PRODUCTION			EE10T	164,948	4,653	12,437	21,940	3,747	780
20	TRANSMISSION			EE20	1,034	29	104	260	43	23
21	DISTRIBUTION			EE30	1,699	58	176	2,103	5,436	31
22	OTHER OPER & MAINT EXP			EOMT1	18,785	520	1,721	4,861	2,216	310
23	TOTAL OPER & MAINT EXPENSES			EE0OT	186,466	5,260	14,438	29,164	11,442	1,144
24	DEPRECIATION EXPENSE									
25	PRODUCTION			ED10	21,659	598	2,172	5,451	915	486
26	TRANSMISSION			ED20	779	16	61	196	33	18
27	DISTRIBUTION			ED30	977	30	100	1,376	4,544	20
28	OTHER DEPREC EXP			ED88	750	21	76	231	146	17
29	TOTAL DEPRECIATION EXPENSE			ED0ST	24,165	665	2,409	7,254	5,638	541
30	AMORTIZATION EXP (ACCT 406)			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND									
32	AMORTIZATION EXPENSE			ED00	24,165	665	2,409	7,254	5,638	541
33	MISC ALLOWABLE EXPENSES			TX89	-7,366	-203	-735	-1,844	-310	-163
34	TAXES									
35	-OTHER CAPITAL STOCK			ET1	2,337	64	231	743	542	52
36	-OTHER M/O CAP STOCK			ET001	4,646	128	441	1,352	962	90
37	DEFERRED INCOME TAXES			TXT	-2,406	-66	-232	-310	618	-44
38	NET INV TAX CR			TX91	-714	-19	-71	-230	-192	-16
39	GROSS RECEIPTS TAX			TXG	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES			TSF1	26,964	1,305	124	4,344	-1,329	-243
41	TOTAL TAXES			TEX1	42,789	1,806	1,236	8,073	1,531	-109
42	TOTAL OPERATING EXP			TEXP1	246,054	7,528	17,348	42,647	18,301	1,413
43	RETURN (LN 12 - 42)			PRERTN	44,168	1,960	977	9,619	4,027	-128
44	TOTAL RATE BASE			RBX	381,939	10,478	37,411	121,441	93,093	8,238
45	RATE OF RETURN (LN 43 / RBX)			PRRTR	11.56	18.71	2.61	7.92	4.33	-1.55
46	CLASS RATE IN % OF TOTAL			PRCLRT	133.1	215.3	30.1	91.2	49.8	-17.9