

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit Regs. § 53.52

Exhibit Regs. § 53.53

Part I - Summary of Filing

**Part II - Primary Statements
of Rate Base and Operating Income**

Docket No. R-00943271

**DOCKETED
DEC 30 1994**

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PA. P. U. C.
INFO. CONTROL DIV.

This book contains responses to each of the pertinent items contained in § 53.52 (Information in Response to the Commission's Regulations), § 53.53, Part I (Summary of Filing), and § 53.53, Part II (Primary Statements of Rate Base and Operating Income) of the Commission's Regulations.

PENNSYLVANIA POWER & LIGHT COMPANY
SUPPLEMENT NO. 50 TO TARIFF ELECTRIC - PA PUC NO. 200
RESPONSES TO 52 PA CODE § 53.52(A)

Following are the responses of Pennsylvania Power & Light Company ("PP&L") to the Commission's regulations at 52 PA Code § 53.52(a).

52 PA Code § 53.52(a)(1)

- Q. The specific reasons for each change.
- A. See the Statement of Reasons.

52 PA Code § 53.52(a)(2)

- Q. The total number of customers served by the utility.
- A. As of September 30, 1994, PP&L served a total of 1,207,606 customers. The total number of customers expected to be served as of September 30, 1995, is 1,228,047.

52 PA Code § 53.52(a)(3)

Q. A calculation of the number of customers by tariff subdivision whose bills will be affected by the change.

A. The number of customers as of September 30, 1994, by tariff subdivision whose bills will be increased is detailed in PP&L's Exhibit Historic 1, Schedule D-3

The estimated number of customers as of September 30, 1995, by tariff subdivision whose bills will be increased is detailed in PP&L's Exhibit Future 1, Schedule D-3.

52 PA Code § 53.52(a)(4)

Q. The effect of the change on the utility's customers.

A. A calculation by tariff subdivision of the dollar amount of the total rate increase that would have occurred had the new rates been in effect as of September 30, 1994, is detailed in Exhibit Historic 1, Schedule D-3. A similar schedule as of September 30, 1995, appears in Exhibit Future 1, Schedule D-3.

52 PA Code § 53.52(a)(5)

- Q. The effect, whether direct or indirect, of the proposed change on the utility's revenues and expenses.
- A. The total effect of the proposed changes on the Company's revenues if the new rates had been in effect as of September 30, 1994, is detailed in Exhibit Historic 1, Schedule D-3. A similar schedule as of September 30, 1995, appears in Exhibit Future 1, Schedule D-3.

52 PA Code § 53.52(a)(6)

- Q. The effect of the change on the service rendered by the utility.
- A. Only the customers served under Optional Interruptible Service provisions of Rate Schedules LP-4 and LP-5 will experience a change in service conditions. See Exhibit OGK 4 for additional information regarding these changes.

52 PA Code § 53.52(a)(7)

- Q. A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement as to why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 PA.C.S. § 1308 (relating to voluntary changes in rates).
- A. Not applicable

52 PA Code § 53.52 (a)(8)

- Q. Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 PA.C.S. § 1308.
- A. No response is required; the Company is seeking a general rate increase.

52 PA Code § 53.52(a)(9)

- Q. Customer polls taken and other documentation which indicates customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible opposition, an explanation of why the change is in the public interest shall be provided.

A. No customer polls were taken.

52 PA Code § 53.52(a)(10)

Q. Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

A. In communicating its rate increase request to customers, PP&L will adhere to the regulations at 52 PA Code, Section 53.45, pertaining to notice of new tariffs and tariff changes. Notice to customers will be provided by a news release issued the day of the filing, by postings in the Company's offices where payments are accepted and by a bill insert to be mailed to all customers during the month after the filing. PP&L will provide a toll-free telephone number for customers to call about the rate increase request. More detailed information, including a brochure, will be provided to customers on request.

52 PA Code § 53.52(a)(11)

Q. F.C.C., F.E.R.C., or Commission orders or rulings applicable to the filing.

A. None.

PENNSYLVANIA POWER & LIGHT COMPANY
SUPPLEMENT NO. 50 TO TARIFF ELECTRIC - PA PUC NO. 200
RESPONSES TO 52 PA CODE § 53.52(B)

Following are the responses of Pennsylvania Power & Light Company ("PP&L")
to the Commission's regulations at 52 PA Code § 53.52(b).

52 PA Code § 53.52(b)(1)

- Q. The specific reasons for each increase or decrease.
- A. See the Statement of Reasons.

52 PA Code § 53.52(b)(2)

- Q. The operating income statement of the utility for a 12 month period, the end of which may not be more than 120 days prior to the filing.
- A. The information is provided in Regulation VI-B.

52 PA Code § 53.52(b)(3)

Q. A calculation of the number of customers by tariff subdivision whose bills will be increased.

A.	<u>Rate Schedule</u>	<u>Number of Customers</u>
	RS	1,048,903
	RTS	14,059
	RTD	310
	GS-1	119,226
	GS-3	18,562
	LP-4	826
	LP-5	118
	LPEP	1
	ISA	0
	IS-1	0
	BL	23
	SA	—
	SM	135
	SHS	777
	SE	59
	TS(R)	17
	SI-1(R)	5
	GH-1(R)	1,618
	GH-2(R)	2,947
	STANDBY	0
	TOTAL PUC	1,207,586

52 PA Code § 53.52(b)(4)

Q. A calculation of the total increase in dollars by tariff subdivision projected to an annual basis.

A.	<u>Rate Schedule</u>	<u>Annual Increase</u>
	RS	\$114,257,082
	RTS	2,691,630
	RTD	47,728
	GS-1	2,919,676
	GS-3	20,256,002
	LP-4	18,199,541
	LP-5	28,440,040
	LPEP	81,304
	ISA	—
	IS-1	—
	BL	56,544
	SA	504,424
	SM	192,582
	SHS	1,948,085
	SE	51,890
	TS(R)	6,324
	SI-1(R)	13,151
	GH-1(R)	5,548,623
	GH-2(R)	1,019,923
	STANDBY	—
	TOTAL PUC	\$196,234,549

52 PA Code § 53.52(b)(5)

Q. A calculation of the number of customers by tariff subdivision whose bills will decrease.

A.	<u>Rate Schedule</u>	<u>Number of Customers</u>
	LP-4	6
	ISA	1
	IS-1	4
	STANDBY	9
	TOTAL	20

52 PA Code § 53.52(b)(6)

Q. A calculation of the total decreases in dollars by tariff subdivision projected to an annual basis.

A.	<u>Rate Schedule</u>	<u>Annual Decrease</u>
	LP-4	\$188
	ISA	434,775
	IS-1	4,309
	STANDBY	17,224
	TOTAL	\$456,496

PENNSYLVANIA POWER & LIGHT COMPANY
SUPPLEMENT NO. 50 TO TARIFF ELECTRIC - PA PUC NO. 200
RESPONSES TO 52 PA CODE § 53.52(C)

Following are the responses of Pennsylvania Power & Light Company ("PP&L") to the Commission's regulations at 52 PA Code § 53.52(c).

52 PA Code § 53.52(c)(1)

- Q. A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost.
- A. A statement showing PP&L's calculation of the rate of return (pro-forma at present rates) as of September 30, 1994, is set forth in Exhibit Historic 1, Schedule C-1. A statement showing PP&L's calculation of the rate of return as of September 30, 1995, is set forth in Exhibit Future 1, Schedule C-1.

52 PA Code § 53.52(c)(2)

- Q. A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).
- A. A balance sheet as of September 30, 1994, is set forth in Exhibit Historic 1, Schedule B-1. A balance sheet as of September 30, 1995, is set forth in Exhibit Future, Schedule B-1.

52 PA Code § 53.52(c)(3)

- Q. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).
- A. The value of electric plant as of September 30, 1994, is provided in Exhibit Historic 1, Schedule C-1. The value of electric plant as of September 30, 1995, is provided in Exhibit Future 1, Schedule C-1.

52 PA Code § 53.52(c)(4)

- Q. A statement showing the amount of the depreciation reserve at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

- A. The amount of depreciation reserve as of September 30, 1994, is provided in Exhibit Historic 1, Schedule C-1. The amount of depreciation reserve as of September 30, 1995, is provided in Exhibit Future 1, Schedule C-1.

52 PA Code § 53.52(c)(5)

- Q. A statement of operating income setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).
- A. A statement of operating income setting forth the operating revenues and expenses by detailed accounts as of September 30, 1994, is set forth in Exhibit Historic 1, Schedules B-2, B-3, B-4, and B-5. A statement of operating income setting forth the operating revenues and expenses by detailed accounts as of September 30, 1995, is set forth in Exhibit Future 1, Schedule B-2, B-3, B-4, and B-5.

52 PA Code § 53.52(c)(6)

- Q. A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision, or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) - (5).

A. There have been no major financial changes in the operating or financial conditions of PP&L between the date of the balance sheet as of September 30, 1994, and the date of the filing of Supplement No. 50.

- Q.1. Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown which identifies the revenue requirement value of the major items generating the requested rate change.
- A.2. See Section A of Exhibit Future 1.

Q.2. Identify the proposed witnesses for all statements and schedules of revenues, expenses, taxes, property, valuation and the like.

A.2. See Testimony Book I and Testimony Book II.

- Q. 3. Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year:

Revenues
Operating Expenses
Operating Incomes
Rate Base
Rate of Return (produced)

- A. 3. Attachment I-A-3 provides the requested information.

PPUC JURISDICTIONAL

	<u>At Present Rates</u>		<u>At Proposed Rates</u>	
	<u>Amount</u>	<u>Exhibit Future 1 Reference</u>	<u>Amount</u>	<u>Exhibit Future 1 Reference</u>
Revenue	\$2,402,255	Sch. D-1, Col. (4), line 1	\$2,663,890	Sch. D-1, Col (6), line 1
Operating Expenses	<u>2,035,633</u>	Sch. D-1, Col. (4) line 12	<u>2,153,615</u>	Sch. D-1, Col (6), line 12
Operating Income	<u>\$ 366,622</u>	Sch. D-1, Col (4) line 13	<u>\$ 510,275</u>	Sch. D-1, Col. (6), line 13
Rate Base	<u>\$5,017,178</u>	Sch. C-1, Col (2), line 15	<u>\$5,017,178</u>	Sch. C-1, Col. (2), line 15
Rate of Return	<u>7.31%</u>	Sch. C-1, Col (2), line 17	<u>10.17%</u>	Sch. C-1, Col. (2), line 19

- Q. 4. Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.
- A. 4. No major generating plant was placed in service or removed from service during the test year.

B. GENERAL DESCRIPTION OF UTILITY OPERATIONS

Q. 1. Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate all counties, cities and other governmental subdivisions to which service is provided, including service areas outside this Commonwealth, and the total number of customers or billed units in the areas served.

A. 1. Pennsylvania Power & Light Company (PP&L) was founded in 1920 through consolidation of eight electric companies.^{*} It presently serves a 10,000 square mile territory in 29 counties of central-eastern Pennsylvania. This territory contains extensive agricultural and industrial sections as well as over 800 major communities, including the cities of Allentown, Bethlehem, Harrisburg, Lancaster, Scranton, Wilkes-Barre and Williamsport. PP&L serves approximately 1.2 million customers.

The requested corporate history, together with a map of PP&L's service territory and a list of all governmental subdivisions in which service is rendered, is provided in Attachment I-B-1.

^{*} These companies are listed at page 1 of Attachment I-B-1.

HIGHLIGHTS OF CORPORATE HISTORY

- 1920 PP&L founded through consolidation of eight electric companies,^{*} as a direct subsidiary of Lehigh Power Securities Corporation and an indirect subsidiary of Electric Bond and Share Company.
- 1923 Wilkes-Barre Electric Company merges with PP&L.
- 1925 PP&L acquires ownership of United Electric Company.
- 1929 PP&L acquires ownership of Harrisburg Light & Power Company.
- 1930 PP&L acquires 28 electric and gas companies which serve substantially all of Lancaster County.
- 1938 Conestoga Transmission Company and Lehighon Electric Light & Power Company merge with PP&L.
- 1939 Lehigh Power Securities Corporation is dissolved. PP&L becomes a subsidiary of National Power & Light Company, and remains an indirect subsidiary of Electric Bond and Share Company.
- 1945-1947 PP&L becomes independent as a result of a multi-step process (carried out under the Public Utility Holding Company Act of 1935) during which National Power & Light Company and Electric Bond and Share Company divest themselves of PP&L ownership, and PP&L stock is sold to the public.
- 1948 PP&L acquires Palmerton Lighting Company.
- 1951 PP&L divests itself of all gas properties, in accordance with decision to confine operations to the electric business.^{**}
- 1955 Pennsylvania Water & Power Company merges with PP&L.
- PP&L purchases one-third ownership of Safe Harbor Water Power Corporation.
- 1956 Scranton Electric Company merges with PP&L.
- 1980 Hershey Electric Company merges with PP&L.
- 1985 PP&L divests itself of all steam service provided to the city of Harrisburg.

* These companies were:

Columbia and Montour Electric Company, The Harwood Electric Company, The Lehigh Valley Light & Power Company, Northern Central Gas Company, Northumberland County Gas & Electric Company, Pennsylvania Lighting Company, Pennsylvania Power & Light Company, and the Schuylkill Gas & Electric Company.

** Except some listed steam service provided to the city of Harrisburg.

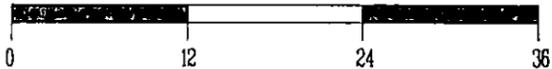
Pennsylvania Power & Light
Service Area



☒ AREAS ALSO SERVED
BY OTHER COMPANIES



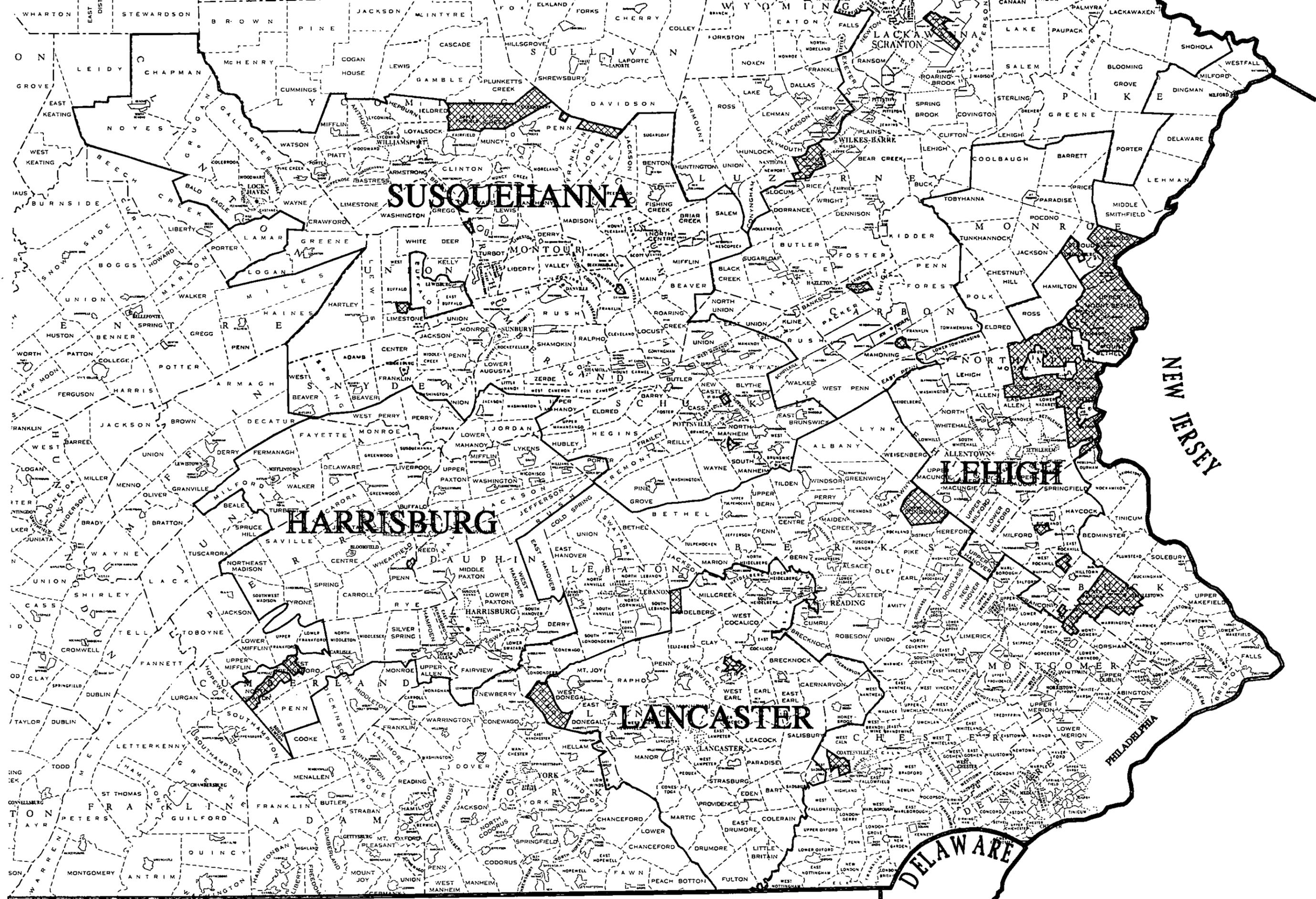
Scale in miles



DATE: MARCH 11, 1994

BASE MAP SOURCE: COMMONWEALTH OF PENNSYLVANIA

Note: 1927 North American Datum
Lambert Conformal Conic Projection



M A R Y L A N D

In addition to the communities indicated on the attached map, PP&L also serves certain other communities which border its chartered territory pursuant to its adjacency rights.

Attach Territory Map Here

PENNSYLVANIA POWER & LIGHT COMPANY

Electric Pa. P.U.C. No. 200
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TERRITORY COVERED BY THIS TARIFF

BERKS COUNTY

Boroughs of Robesonia, Shillington, Sinking Spring, Wernersville, West Lawn, Womelsdorf, Wyomissing and Wyomissing Hills.
Townships of Caernarvon, Cumru, Heidelberg, Lower Heidelberg, South Heidelberg and Spring.

BUCKS COUNTY

Boroughs of Richlandtown, Sellersville, Silverdale, Telford and Trumbauersville.
Townships of East Rockhill, Haycock, Hilltown, Milford, Richland, Springfield and West Rockhill.

CARBON COUNTY

Boroughs of Beaver Meadows, Bowmanstown, East Side, Jim Thorpe, Lansford, Neaquehoning, Palmerton, Parryville, Summit Hill and Weisport.
Townships of Banks, East Penn, Franklin, Kidder, Lausanne, Lehigh, Lower Towamensing, Mahoning, Packer, Penn Forest and Towamensing.

CHESTER COUNTY

Boroughs of Atglen, Elverson and Honey Brook.
Townships of Honey Brook, West Nantmeal and West Sadsbury.

CLINTON COUNTY

City of Lock Haven.
Boroughs of Avis, Flemington, Loganton, Mill Hill, Renovo and South Renovo.
Townships of Allison, Bald Eagle, Castanea, Chapman, Colebrook, Crawford, Dunnstable, Gallagher, Greene, Grugan, Logan, Noyes, Pine Creek, Wayne and Woodward.

COLUMBIA COUNTY

Town of Bloomsburg.
Boroughs of Ashland, Benton, Berwick, Briar Creek, Centralia, Millville, Orangeville and Stillwater.
Townships of Beaver, Benton, Briar Creek, Catawissa, Cleveland, Conyngham, Fishing Creek, Franklin, Greenwood, Hemlock, Jackson, Locust, Madison, Main, Mifflin, Montour, Mount Pleasant, North Centre, Orange, Pine, Roaring Creek, Scott, South Centre and Sugarloaf.

CUMBERLAND COUNTY

Boroughs of Camp Hill, Carlisle, Lemoyne, Mechanicsburg, New Cumberland, Newville, Shiremanstown, West Fairview and Wormleysburg.
Townships of Dickinson, East Pennsboro, Hampden, Lower Allen, Middlesex, Monroe, North Middleton, North Newton, Penn, Silver Spring, South Middleton, South Newton, Upper Allen and West Pennsboro.

DAUPHIN COUNTY

City of Harrisburg.
Boroughs of Berrysburg, Dauphin, Elizabethville, Gratz, Halifax, Highspire, Hummelstown, Lykens, Millersburg, Paxtang, Penbrook, Pillow, Steelton, and Williamstown.

DAUPHIN COUNTY (Continued)

Townships of Derry, East Hanover, Halifax, Jackson, Jefferson, Lower Paxton, Lower Swatara, Lykens, Middle Paxton, Mifflin, Reed, Rush, South Hanover, Susquehanna, Swatara, Upper Paxton, Washington, Wayne, West Hanover, Wiconisco and Williams.

JUNIATA COUNTY

Boroughs of Mifflin, Mifflintown, Port Royal and Thompsontown.
Townships of Delaware, Fayette, Fermanagh, Greenwood, Milford, Monroe, Susquehanna, Turbett and Walker.

LACKAWANNA COUNTY

Cities of Carbondale and Scranton.
Boroughs of Archbald, Blakely (part), Clarks Green, Clarks Summit, Dalton, Dickson City, Dunmore, Jermy, Jessup, Mayfield, Moosic, Moscow, Old Forge, Olyphant (part), Taylor, Throop and Vandling.
Townships of Abington, Benton, Carbondale, Clifton, Covington, Elmhurst, Fell, Glenburn, Greenfield, Jefferson, La Plume, Lehigh, Madison, Newton, North Abington, Ransom, Roaring Brook, Scott, South Abington, Spring Brook and West Abington.

LANCASTER COUNTY

City of Lancaster.
Boroughs of Adamstown (part), Akron, Christiana, Columbia, Denver, East Petersburg, Elizabethtown, Ephrata (part), Lititz, Manheim, Marietta, Millersville, Mount Joy, Mountville, New Holland, Quarryville, Strasburg and Terre Hill.
Townships of Bart, Brecknock, Caernarvon, Clay, Colerain, Conestoga, Conoy, Drumore, Earl, East Cocalico, East Donegal, East Drumore, East Earl, East Hempfield, East Lampeter, Eden, Elizabeth, Ephrata, Fulton, Lancaster, Leacock, Little Britain, Manheim, Manor, Martic, Mount Joy, Paradise, Penn, Peques, Providence, Rapho, Sadsbury, Salisbury, Strasburg, Upper Leacock, Warwick, West Cocalico, West Donegal, West Earl, West Hempfield and West Lampeter.

LEBANON COUNTY

Borough of Richland.
Townships of Heidelberg and Millcreek.

LEHIGH COUNTY

Cities of Allentown and Bethlehem.
Boroughs of Alburtis, Catasauqua, Coopersburg, Coplay, Emmaus, Fountain Hill, Macungie, and Slatington.
Townships of Hanover, Heidelberg, Lower Macungie, Lower Milford, Lowhill, North Whitehall, Salisbury, South Whitehall, Upper Macungie, Upper Milford, Upper Saucon, Washington and Whitehall.

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

LUZERNE COUNTY

Cities of Hazleton, Pittston and Wilkes-Barre.
Boroughs of Ashley, Avoca, Conyngham, Dupont, Duryea, Exeter, Freeland, Hughestown, Jeddo, Laffin, Laurel Run, Nescopeck, Nuangola, Penn Lake Park, West Hazleton, West Pittston, White Haven and Yatesville.
Townships of Bear Creek, Black Creek, Buck, Butler, Dennison, Dorrance, Exeter, Fairview, Foster, Hanover, Hazle, Hollenbach, Jenkins, Nescopeck, Pittston, Plains, Rice, Salem, Slocum, Sugarloaf, Wilkes-Barre and Wright.

LYCOMING COUNTY

City of Williamsport.
Boroughs of Duboistown, Hughesville, Jersey Shore, Montgomery, Montoursville, Muncy, Picture Rocks, Salladasburg and South Williamsport.
Townships of Anthony, Armstrong, Bastress, Brady, Clinton, Eldred, Fairfield, Franklin, Hepburn, Jordan, Limestone, Loyalsock, Lycoming, Mifflin, Mill Creek, Moreland, Muncy, Muncy Creek, Nippenose, Old Lycoming, Penn, Platt, Porter, Shrewsbury, Susquehanna, Upper Fairfield, Washington, Watson, Wolf and Woodward.

MONROE COUNTY

Boroughs of East Stroudsburg (part), Mount Pocono and Stroudsburg (part).
Townships of Barrett, Chestnuthill, Coolbaugh, Eldred, Jackson, Paradise, Pocono, Polk, Price, Smithfield, Stroud, Tobyhanna and Tunkhannock.

MONTGOMERY COUNTY

Boroughs of East Greenville, Pennsburg, Red Hill, Souderton and Telford.
Townships of Franconia, Hatfield and Upper Hanover.

MONTOUR COUNTY

Boroughs of Danville and Washingtonville.
Townships of Anthony, Cooper, Derry, Liberty, Limestone, Mahoning, Mayberry, Valley and West Hemlock.

NORTHAMPTON COUNTY

City of Bethlehem.
Boroughs of Freemansburg, Hellertown, Nazareth (part), North Catasauqua, Northampton, Pen Argyl (part), Stockerton, Tatamy and Walnutport.
Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Hanover, Lehigh, Lower Mount Bethel, Lower Nazareth, Lower Saucon, Moore, Palmer, Plainfield, Upper Nazareth, Washington and Williams.

NORTHUMBERLAND COUNTY

Cities of Shamokin and Sunbury.
Boroughs of Herndon, Kulpmont, Marion Heights, McEwensville, Milton, Mount Carmel, Northumberland, Riverside, Snyderstown and Turbotville.
Townships of Coal, Delaware, East Cameron, East Chillisquaque, Jackson, Jordon, Lewis, Little Mahanoy, Lower Augusta, Lower Mahanoy, Mount Carmel, Point, Ralpho, Rockefeller, Rush, Shamokin, Turbot, Upper Augusta, Upper Mahanoy, Washington, West Cameron, West Chillisquaque and Zerbe.

PERRY COUNTY

Boroughs of Bloomfield, Landisburg, Liverpool, Marysville, Millerstown, New Buffalo and Newport.
Townships of Buffalo, Carroll, Centre, Greenwood, Howe, Juniata, Liverpool, Miller, Northeast Madison, Oliver, Penn, Rye, Saville, Southwest Madison, Spring, Tuscarora, Tyrone, Watts and Wheatfield.

PIKE COUNTY

Townships of Blooming Grove, Greene, Lackawaxen, Palmyra, Porter and Shohola.

SCHUYLKILL COUNTY

City of Pottsville.
Boroughs of Ashland, Auburn, Coaldale, Cressona, Deer Lake, Frackville, Gilberton, Girardville, Gordon, Landingville, Mahanoy City, McAdoo, Mechanicsville, Middleport, Minersville, Mount Carbon, New Philadelphia, New Ringgold, Orwigsburg, Palo Alto, Pine Grove, Port Carbon, Port Clinton, Ringtown, Shenandoah, Tamaqua, Tower City and Tremont.
Townships of Barry, Blythe, Branch, Butler, Cass, Delano, East Brunswick, East Norwegian, East Union, Eldred, Foster, Frailey, Hegins, Rubley, Kline, Mahanoy, New Castle, North Manheim, North Union, Norwegian, Pine Grove, Porter, Reilly, Rush, Ryan, Schuylkill, South Manheim, Tremont, Union, Upper Mahantongo, Walker, Washington, Wayne, West Brunswick, West Mahanoy and West Penn.

SNYDER COUNTY

Boroughs of Beavertown, Freeburg, McClure, Middleburg, Selinsgrove, and Shamokin Dam.
Townships of Adams, Beaver, Centre, Chapman, Franklin, Jackson, Middlecreek, Monroe, Penn, Perry, Spring, Union, Washington, West Beaver and West Perry.

TERRITORY COVERED BY THIS TARIFF (CONTINUED)

SUSQUEHANNA COUNTY

Boroughs of Forest City and Union Dale.
Townships of Clifford and Herrick.

UNION COUNTY

Boroughs of Hartleton and New Berlin.
Townships of Gregg, Hartley, Kelly, Lewis,
Limestone, Union, West Buffalo and White Deer.

WAYNE COUNTY

Boroughs of Bethany, Hawley, Honesdale, Prompton
and Waymart.
Townships of Berlin, Canaan, Cherry Ridge, Clinton,
Damascus, Dreher, Dyberry, Lake, Lebanon, Lehigh,
Mount Pleasant, Oregon, Palmyra, Paupack, Salem,
South Canaan, Sterling and Texas.

WYOMING COUNTY

Borough of Factoryville.
Townships of Clinton, Nicholson, Overfield and
Tunkhannock.

YORK COUNTY

Boroughs of East Prospect and Wrightsville.
Townships of Fairview, Hellam and Lower Windsor.

Q. 2. Provide a description of the property of the utility and an explanation of the system's operation, and supply the following, using available projections if actual data is unavailable:

a. A schedule of generating capability showing for the test year, and for the two consecutive 12-month periods prior to the test year, net dependable capacity in kW by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.

b. A schedule showing for the test year and for the 12-month period immediately prior to the test year the scheduled and unscheduled outages-in excess of 48 hours-for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage, if available, and amounts reimbursable from suppliers or insurance companies.

c. A schedule for each unit retired during the test year or subsequent to the end of the test year, which shows the unit's kW capacity, hours of operation during the test year, net output generated, cents/kWh of maintenance and fuel expenses, and date of retirement.

d. A schedule showing latest projections of capacity additions and retirements-costs and kW-and reserve capacity at the time of peak for at least 10 years beyond the test year, including the in-service dates-actual or expected-and AFDC cutoff dates-if different from in-service dates-for all new generating units coming on line during or subsequent to the test year, if claimed.

- A. 2. Electrically, PP&L's system consists of eight generating stations along with a number of combustion turbine and diesel units. This includes the Susquehanna Steam Electric Station which is jointly owned by PP&L and Allegheny Electric Cooperative, Inc. (AE Co-op), with AE Co-op owning 10% of the station and PP&L owning 90%. PP&L also is a joint owner with six other companies of a generating station located in Armstrong County, Pennsylvania -- the Keystone Steam Electric Station, and is a joint owner with eight other companies of a generating station located in Indiana County, Pennsylvania -- the Conemaugh Steam Electric Station. PP&L's portion of these two plants is 12.34% for Keystone and 11.39% for Conemaugh. In addition, PP&L owns one-third of the outstanding capital stock representing one-half of the Safe Harbor Water Power Corporation voting securities, and is entitled to one-third of the output of the Safe Harbor Hydro Electric Station. PP&L's total generating capability on September 30, 1994 was 8,543,000 kW (winter rating), including the Company's portion of the jointly-owned electric generating stations. Attachment I-B-2 provides detailed information regarding each of the Company's wholly-owned and jointly-owned generating stations as of September 30, 1994.

The system also consists of an integrated power network with more than 1100 miles of transmission lines operating at 230,000 volts or higher, and more than 50,000 miles of distribution lines operating at less than 230,000 volts.

PP&L, in addition to operating its own system, participates as a member of the Pennsylvania-New Jersey-Maryland Interconnection (PJM).

PJM consists of 11 operating companies serving an area of approximately 50,000 square miles and provides electricity to more than 22 million people, or about 1/10 of the nation's population. The Interconnection experienced a record system peak demand of 46,429,000 kW on July 8, 1994.

- A. 2a. Attachment I-B-2a provides unit installed capacities, net generation, and capacity factors for the historic test year, the two consecutive 12-month periods preceding the historic test year and the future test year. The attachment also shows station fuel consumption and production expense by fuel and other operating and maintenance expense for these periods.
- A. 2b. Pages 1 through 33 of Attachment I-B-2b provide the scheduled and unscheduled outages in excess of 48 hours in duration by unit for the historic test year and for the preceding 12-month period. Maintenance expenses incurred and amounts reimbursable from suppliers by unit for each outage are not available for the historic test year. There were no amounts reimbursable by insurance companies during the preceding 12-month period.
- A. 2c. The Company did not retire any units during the historic test year. The Company does not plan to retire any units during the future test year.
- A. 2d. Attachment I-B-2d provides PP&L's load and capacity forecast for the ten years 1994-2003, including reserve capacity at the time of the peak.

Pennsylvania Power & Light Company
Generation Resources

Net Megawatts

Station	9/30/94		9/30/95	
	Net Capability – MW		Net Capability – MW	
	Summer	Winter	Summer	Winter
Hydro				
1. Holtwood HES	102	102	102	102
2. Wallenpaupack HES	44	44	44	44
3. Safe Harbor HES (PP&L Share)	139	139	139	139
Total Hydro	285	285	285	285
Nuclear				
4. Susquehanna 1 & 2 (PP&L Share)	1921	1950	1966	1995
Total Nuclear	1921	1950	1966	1995
Coal				
5. Brunner Island 1,2, & 3	1434	1469	1434	1469
6. Montour 1 & 2	1505	1525	1505	1525
7. Sunbury 1,2, & 3	362	389	362	389
8. Martins Creek 1 & 2	280	300	280	300
9. Holtwood 17	72	73	72	73
10. Keystone 1 & 2 (PP&L Share)	210	210	210	210
11. Conemaugh 1 & 2 (PP&L Share)	194	194	194	194
Total Coal	4057	4160	4057	4160
Oil				
12. Martins Creek 3 & 4	1640	1640	1592	1592
13. Diesels	22	22	22	22
14. Combustion Turbines	374	486	374	486
Total Oil	2036	2148	1988	2100
Total PP&L Owned or Leased Resources	8299	8543	8296	8540
NUG				
15. Non- Utility Generation	504	504	474	474
TOTAL CAPABILITY	8803	9047	8770	9014

PENNSYLVANIA POWER & LIGHT COMPANY

UNIT AND STATION GENERATION AND EXPENSE
YEAR ENDED SEPTEMBER 30, 1992

Units	UNIT			STATION FUEL BURN			\$ Fuel Consumed (1)	\$ Operation and Maintenance
	Winter Installed Capacity (MW)	Net Generation (MWH)	Capacity Factor (%)	Coal (Tons)	Heavy Oil (Bbl)	Light Oil (Bbl)		
	Steam							
Brunner Island 1	334	1,489,644	50.8%					
Brunner Island 2	390	2,417,486	70.6%					
Brunner Island 3	745	4,616,432	70.5%					
Br is Sta	1469	8,523,562	68.1%	3,299,001		50,704	166,908,319	37,964,084
Holtwood 17	73	577,863	90.1%	359,154		799	7,422,956	8,221,958
Martins Creek 1	150	705,115	53.5%					
Martins Creek 2	150	613,830	46.6%					
Martins Creek 3	820	555,311	7.7%					
Martins Creek 4	820	552,848	7.7%					
Mt Crk Sta	1940	2,427,104	14.2%	572,138	1,919,184	85,613	64,969,032	39,682,821
Montour 1,11	770	4,370,479	64.6%					
Montour 2	755	5,439,920	82.0%					
Mtr Sta	1525	9,810,399	73.2%	3,883,299		63,976	178,160,198	32,694,579
Sunbury 1,2,3	255	1,614,916	72.1%					
Sunbury 4	134	817,546	69.5%					
Sby Sta	389	2,432,462	71.2%	1,390,467		9,748	35,338,477	23,227,494
Keystone (PL Share)	210	1,448,313	78.5%	553,480		5,480	19,080,084	6,402,424
Conemaugh (PL Share)	194	1,348,584	79.1%	506,802		3,853	17,342,193	6,007,601
Common - Fossil								690,436
Susquehanna 1 (PL Share)	951	5,835,457	69.9%					
Susquehanna 2 (PL Share)	954	7,535,149	89.9%					
Susq Sta (PL Share)	1905	13,370,606	79.9%				72,987,802	79,380,637
Common - Nuclear								89,385,841
DIESELS	22	1,370	0.7%			2,083	68,960	70,540
COMBUSTION TURBINES	486	8,462	0.2%			24,350	672,385	3,483,750
Common								652,862
HYDRO								
Holtwood	102	598,367	66.8%					4,793,108
Wallenpaupack	44	59,947	15.5%					1,160,482
Common								193,041
TOTAL		40,607,019		10,366,341	1,919,184	256,606	562,948,206	334,011,658

(1) Does not include sun oil adjustment, retired miners' health care, and decontamination and decommissioning expenses.

PENNSYLVANIA POWER & LIGHT COMPANY

UNIT AND STATION GENERATION AND EXPENSE
YEAR ENDED SEPTEMBER 30, 1993

Units Steam	UNIT			STATION FUEL BURN			\$ Fuel Consumed (1)	\$ Operation and Maintenance
	Winter Installed Capacity (MW)	Net Generation (MWH)	Capacity Factor (%)	Coal (Tons)	Heavy Oil (Bbl)	Light Oil (Bbl)		
Brunner Island 1	334	2,012,434	68.8%					
Brunner Island 2	390	2,325,964	68.1%					
Brunner Island 3	745	3,838,660	58.8%					
Br ls Sta	1469	8,178,058	63.6%	3,057,373		68,060	126,064,033	37,489,335
Holtwood 17	73	540,412	84.5%	348,881		1,869	6,581,239	7,856,396
Martins Creek 1	150	672,249	51.2%					
Martins Creek 2	150	601,782	45.8%					
Martins Creek 3	820	602,664	8.4%					
Martins Creek 4	820	785,921	10.9%					
Mt Crk Sta	1940	2,662,616	15.7%	543,396	2,448,350	134,055	71,806,106	38,869,628
Montour 1,11	770	4,396,084	65.2%					
Montour 2	755	4,585,961	69.3%					
Mtr Sta	1525	8,982,045	67.2%	3,389,148		83,356	132,070,742	42,849,212
Sunbury 1,2,3	255	1,594,812	71.4%					
Sunbury 4	134	742,461	63.3%					
Sby Sta	389	2,337,273	68.6%	1,314,889		8,930	32,768,561	25,721,817
Keystone (PL Share)	210	1,548,817	84.2%	570,624		4,756	19,417,969	6,013,248
Conemaugh (PL Share) *	184	1,282,931	75.5%	507,593		2,072	15,560,780	6,362,070
Common								2,353,943
Susquehanna 1 (PL Share)	951	6,689,971	80.3%					
Susquehanna 2 (PL Share)	954	6,893,330	82.5%					
Susq Sta (PL Share)	1905	13,583,301	81.4%				70,684,973	70,964,516
Common								88,833,248
<u>DIESELS</u>	22	1,308	0.7%			2,345	60,027	170,794
<u>COMBUSTION TURBINES</u>	486	14,258	0.3%			41,348	1,044,760	3,340,650
Common								267,909
<u>HYDRO</u>								
Holtwood	102	572,107	64.0%					5,250,063
Wallenpaupack	44	80,624	20.8%					990,846
Common								161,660
TOTAL		39,783,750		9,729,904	2,448,350	348,789	476,059,190	337,295,329

* Conemaugh burned 15,403 MCF-Natural Gas

(1) Does not include sun oil adjustment, retired miners' health care, and decontamination and decommissioning expenses.

PENNSYLVANIA POWER & LIGHT COMPANY

UNIT AND STATION GENERATION AND EXPENSE
YEAR ENDED SEPTEMBER 30, 1994

Units	UNIT			STATION FUEL BURN			\$ Fuel Consumed (1)	\$ Operation and Maintenance
	Winter Installed Capacity (MW)	Net Generation (MWH)	Capacity Factor (%)	Coal (Tons)	Heavy Oil (Bbl)	Light Oil (Bbl)		
	Steam							
Brunner Island 1	334	1,494,990	51.1%					
Brunner Island 2	390	1,845,026	54.0%					
Brunner Island 3	745	4,357,014	68.8%					
Br Is Sta	1469	7,697,030	59.8%	2,919,869		137,556	117,174,038	43,868,525
Holtwood 17	73	567,673	88.8%	391,237		2,509	6,900,771	7,135,995
Martins Creek 1	150	544,875	41.5%					
Martins Creek 2	150	541,244	41.2%					
Martins Creek 3	820	1,232,357	17.2%					
Martins Creek 4	820	951,988	13.3%					
Mt Crk Sta	1940	3,270,484	19.2%	468,425	3,847,553	198,239	97,828,270	39,535,924
Montour 1,11	770	4,974,741	73.8%					
Montour 2	755	3,717,318	58.2%					
Mtr Sta	1525	8,692,059	65.1%	3,388,973		124,886	129,575,327	41,387,468
Sunbury 1,2,3	255	1,571,535	70.4%					
Sunbury 4	134	763,292	65.0%					
Sby Sta	389	2,334,827	68.5%	1,322,208		14,442	32,195,045	19,854,173
Keystone (PL Share)	210	1,317,315	71.6%	519,531		7,147	19,600,875	6,779,823
Conemaugh (PL Share) *	184	1,192,431	70.2%	455,919		4,159	14,032,534	7,094,778
Common								37,465,241
Susquehanna 1 (PL Share)	951	5,465,922	65.6%					
Susquehanna 2 (PL Share)	999	5,622,681	64.2%					
Susq Sta (PL Share)	1950	11,088,583	64.9%				54,068,588	90,338,770
Common								124,763,465
<u>DIESELS</u>	22	1,844	0.9%			2,903	69,493	90,596
<u>COMBUSTION TURBINES</u>	488	39,293	0.9%			105,870	2,523,679	3,415,584
Common								553,385
<u>HYDRO</u>								
Holtwood	102	638,355	71.4%					4,508,001
Wallenpaupack	44	108,683	28.2%					1,084,832
Common								168,745
TOTAL		36,948,357		9,462,162	3,847,553	597,711	473,968,620	428,023,101

* Conemaugh burned 53,852 MCF-Natural Gas

(1) Does not include sun oil adjustment, retired miners' health care, and decontamination and decommissioning expenses.

PENNSYLVANIA POWER & LIGHT COMPANY

UNIT AND STATION GENERATION AND EXPENSE
YEAR ENDED SEPTEMBER 30, 1995

Units	UNIT			STATION FUEL BURN			\$ Fuel Consumed (1)	\$ Operation and Maintenance
	Winter Installed Capacity (MW)	Net Generation (MWH)	Capacity Factor (%)	Coal (Tons)	Heavy Oil (Bbl)	Light Oil (Bbl)		
	Steam							
Brunner Island 1	334	2,183,800	74.0%					
Brunner Island 2	390	2,748,000	80.4%					
Brunner Island 3	745	4,487,600	88.5%					
Br is Sta	1469	9,379,400	72.9%	3,610,000		57,548	143,058,000	43,071,000
Holtwood 17	73	588,300	88.9%	384,000		1,071	6,330,000	8,917,000
Martins Creek 1	150	722,400	55.0%					
Martins Creek 2	150	821,000	62.5%					
Martins Creek 3	807	857,000	12.1%					
Martins Creek 4	785	842,200	12.2%					
Mt Crk Sta	1892	3,242,600	19.6%	685,000	3,056,000	41,774	88,725,000	34,490,000
Montour 1,11	770	4,325,300	64.1%					
Montour 2	755	5,281,200	79.9%					
Mtr Sta	1525	9,606,500	71.9%	3,745,000		64,786	139,305,000	39,370,000
Sunbury 1,2,3	255	1,638,300	73.3%					
Sunbury 4	134	709,200	60.4%					
Sby Sta	389	2,347,500	68.9%	1,302,000		10,143	32,986,000	28,097,000
Keystone (PL Share)	210	1,446,500	78.6%	551,000		7,143	19,878,000	7,403,000
Conemaugh (PL Share) *	184	1,340,800	78.9%	502,000		3,548	15,672,000	6,898,000
Common - Fossil								15,747,000
Susquehanna 1 (PL Share)	995	6,048,300	69.4%					
Susquehanna 2 (PL Share)	999	7,097,900	81.1%					
Susq Sta (PL Share)	1994	13,146,200	75.3%				58,073,000	182,994,000
<u>DIESELS</u>	22	1,400	0.7%			2,381	61,000	
<u>COMBUSTION TURBINES</u>	486	26,800	0.6%			73,000	1,806,000	4,264,000
<u>HYDRO</u>								
Holtwood	102	591,400	68.2%					5,451,000
Wallenpaupack	44	78,300	20.3%					579,000
Common								
TOTAL		41,775,500		10,779,000	3,056,000	261,394	505,894,000	377,281,000

*Conemaugh projected to burn 110,154 MCF natural gas.

(1) Does not include sun oil adjustment, retired miners' health care, and decontamination and decommissioning expenses.

BRUNNER ISLAND NO. 1

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	05/14/93	2100	370	118,717
	10/15/93	2100	<u>1,603</u>	<u>530,289</u>
		TOTAL	1,973	649,006

UNSCHEDULED OUTAGES

Wash Air Heaters	11/21/92	0100	58	19,456
Air Heater Hi Diff Press	11/01/92	1800	459	9,187
	02/17/93	1700	<u>56</u>	<u>842</u>
		TOTAL	515	10,029
HP Heaters Leaking	10/02/92	2300	144	3,610
	02/22/93	0600	<u>85</u>	<u>2,556</u>
		TOTAL	229	6,166
High Cond Back Pressure	06/17/93	1200	206	2060
	07/12/93	0700	243	7,276
	07/22/93	1000	92	1,848
	07/26/93	0600	384	11,508
	08/11/93	0600	217	5,425
	08/20/93	0700	152	3,045
	08/30/93	1500	201	8,041
	06/01/94	0600	136	682
	06/06/94	2200	397	5,957
	07/09/94	0700	89	889
	07/16/94	0001	216	4,320
	08/05/94	2300	<u>338</u>	<u>6,767</u>
	TOTAL	2,671	57,818	
Coal Pipe Fire	06/28/93	1800	66	21,245
Baghouse Bag Replacement	12/21/93	2200	57	9,747
Pulverizing Mills	02/12/93	2300	58	2,015
Computer	03/20/93	0200	55	826

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Induced Draft Fans	10/08/93	0001	72	720
Baghouse High Press Drop	03/25/93	1900	69	691
	05/19/94	0700	<u>146</u>	<u>2,183</u>
		TOTAL	215	2,874
Waterwalls	04/18/94	2000	74	23,813
Condenser Miscellaneous	07/13/94	0001	72	360
Main Transformer	08/28/94	1100	65	20,817
Run Out of Air-Ex FD Cap	06/26/94	0600	114	1,137
	07/07/94	0600	138	2,750
	07/13/94	0001	72	1,080
	07/19/94	0900	169	1,687
	07/26/94	0900	166	4,969
	08/03/94	1600	54	1,360
	08/20/94	1500	<u>188</u>	<u>1,879</u>
		TOTAL	901	14,862
Blockage Silos Etc.-Vendor	03/11/94	0001	70	10,796
Blockage Silos Etc.-Stock	03/08/94	1200	60	6,846
Bearing 6	01/07/94	1800	54	1,628
Superheater	02/01/94	2300	105	35,126
Wet Coal	01/15/94	2100	71	3,179
	01/29/94	0001	50	503
	02/08/94	2000	68	2,363
	03/14/94	1600	<u>104</u>	<u>3,106</u>
		TOTAL	293	9,151
Low Grind Index Mill-Vendor	01/27/94	2000	123	1,844
	02/06/94	1200	588	8,820
	03/19/94	0001	<u>298</u>	<u>8,939</u>
		TOTAL	1,009	19,603

BRUNNER ISLAND NO. 2

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	05/14/93	0004	373	141,107
	04/01/94	1900	<u>1,627</u>	<u>615,031</u>
		TOTAL	2,000	756,138

UNSCHEDULED OUTAGES

Opacity Exceeds 20%	11/16/92	1800	54	1,076
	07/18/93	1800	122	3,670
	08/26/93	2000	<u>54</u>	<u>2,449</u>
		TOTAL	230	7,195
Waterwalls	06/22/93	2200	55	20,960
	06/01/93	0100	<u>61</u>	<u>23,071</u>
		TOTAL	116	44,031
Boiler General Code	10/29/93	1900	57	21,511
	12/03/93	2200	<u>49</u>	<u>19,013</u>
		TOTAL	106	40,524
Low Grind Index Mill-Vendor	11/05/93	0500	60	480
	11/08/93	1900	56	451
	11/29/93	1800	54	2,147
	12/09/93	0600	49	2,463
	01/10/94	1800	301	15,059
	01/25/94	1900	250	12,508
	02/05/94	0500	51	2,053
	02/07/84	0900	214	12,810
	02/16/84	0600	215	8,583
	02/25/94	0500	91	5,484
	03/01/94	0001	72	1,080
	03/10/94	0001	<u>217</u>	<u>8,676</u>
		TOTAL	1,630	71,794
Air Heater Hi Diff Pressure	03/25/93	1200	156	3,116
	04/01/93	0001	<u>50</u>	<u>990</u>
		TOTAL	206	4,106

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Wet Coal	09/27/93	0001	75	226
	11/27/93	0900	57	174
	11/29/93	1800	54	537
	01/07/94	0100	54	539
	01/15/94	0900	98	3,939
	01/21/94	0100	55	1,641
	01/27/94	0001	111	2,215
	03/10/94	0001	149	5,959
	03/16/94	0500	68	1,698
	03/26/94	1400	<u>88</u>	<u>3,513</u>
		TOTAL		809
Run Out of Air-Ex Fd Cap	07/08/94	0700	120	3,605
	07/31/94	0001	55	1,535
	08/10/94	0700	65	982
	08/21/94	0100	<u>592</u>	<u>14,800</u>
		TOTAL		832
Circulating Water Pump	07/12/94	0600	123	12,258
	09/07/94	0900	<u>138</u>	<u>6,229</u>
		TOTAL		261
Corner Tubes	12/28/93	0200	54	21,125
Wash Air Heaters	04/03/93	0200	52	19,650
Condensate Pump	09/13/93	0900	70	11,125
Blocked Coal Pipes	05/07/93	0001	168	7,226
Coal Pipe Fire	08/30/93	2200	99	4,946
High Cond Back Pressure	06/19/93	1400	79	1,976
	11/28/93	1100	85	<u>1,280</u>
		TOTAL		164
Mill Component Failure	02/23/94	0200	107	9,608
High Cond Back Pressure	07/09/94	0001	205	2,045
	07/17/94	1300	<u>203</u>	<u>3,052</u>
		TOTAL		408

BRUNNER ISLAND NO. 3

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	10/09/92	2100	847	625,941
	03/12/93	2200	731	542,173
	09/09/94	2000	<u>508</u>	<u>373,196</u>
		TOTAL	2,086	1,541,310

UNSCHEDULED OUTAGES

Waterwalls	11/15/92	0300	121	89,810
	05/11/93	2100	49	36,346
	03/23/94	2200	68	<u>50,983</u>
		TOTAL	238	177,139
HP Heaters Leaking	10/01/92	0800	203	811
Steam Valves & Piping	09/06/93	0700	151	110,899
Boiler Feed Pump Gen.	04/23/93	2100	56	16,700
	12/20/93	2000	56	19,717
	12/23/93	0900	207	57,979
	01/01/94	0001	96	26,927
	04/06/94	0700	62	4,314
	04/15/94	2200	<u>65</u>	<u>47,432</u>
		TOTAL	542	173,069
Turbine Control Valves	12/09/93	1200	125	93,212
Corner Tubes	05/30/93	2000	86	63,406
Bearing 11-12	07/30/93	2300	70	51,119
Piping Steam Inlet	01/21/93	2300	55	41,012
Reheater-Rear	06/10/93	2300	55	40,401
Pulverizing Mills	10/04/93	0100	88	5,253
	10/10/93	2100	51	2,560
	11/04/93	1800	70	2,089
	01/31/94	0001	<u>61</u>	<u>9,085</u>
		TOTAL	270	18,987

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Superheater	06/08/94	2200	145	106,698
Wash Air Heaters	02/17/94	2100	104	77,480
Reheater-First	06/22/94	1500	69	51,009
SCW Tubes	02/22/94	0500	51	37,834
Mill Component Failure	05/20/94	1200	179	20,589
Air Heater Hi Diff Pressure	01/24/94	1700	175	4,377
	02/01/94	0001	318	6,360
	02/14/94	0600	61	3,666
	06/01/94	0001	<u>190</u>	<u>1,902</u>
		TOTAL	744	16,305
HP Heaters Leaking	07/25/94	2200	50	500
	07/28/94	0001	48	2400
	07/30/94	0001	<u>1,004</u>	<u>10,042</u>
		TOTAL	1,102	12,942
Run Out of Air-Ex Fd Cap	08/22/94	0100	451	9,025
Low Grind Index-Mill, Vendor	03/01/94	0001	192	2,880

HOLTWOOD NO. 17

SCHEDULED OUTAGES

Insp. Insurance License	12/13/92	2000	169	12,356
	04/23/93	2100	625	45,028
	01/14/94	2200	<u>459</u>	<u>33,507</u>
		TOTAL	1,253	90,891

UNSCHEDULED OUTAGES

Superheater	11/17/92	1100	166	12,082
Blade Fouling	12/01/92	0001	308	617
	12/20/92	2200	<u>266</u>	<u>532</u>
		TOTAL	574	1,149

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Waterwalls	08/31/93	0400	67	4,843
	11/17/93	1800	73	5,294
	06/30/94	1800	<u>106</u>	<u>7,621</u>
		TOTAL	246	17,758
Blade Fouling	01/01/93	0001	2,709	5,418
Boiler Feed Pump-General	09/17/93	1300	323	463
Superheater	08/23/94	1600	121	8,742

MARTINS CREEK NO. 1

SCHEDULED OUTAGES

Insp. Insurance License	05/14/93	2300	849	118,818
	07/22/94	2100	<u>1,573</u>	<u>220,201</u>
		TOTAL	2,422	339,019

UNSCHEDULED OUTAGES

Superheater-Radiant	10/19/92	0800	49	6,813
	01/19/93	1600	<u>53</u>	<u>7,920</u>
		TOTAL	102	14,733
Poor Quality Coal	12/09/92	1600	201	1,003
	09/07/93	1100	<u>61</u>	<u>1,225</u>
		TOTAL	262	2,228
River Intake Blockage	12/01/92	0700	120	600
FW Bypass Valves	12/18/93	0100	58	8,935
Required Modification	03/26/93	2200	52	7,848
Wet Coal	11/01/93	0700	80	798
	12/22/93	1500	100	1,003
	12/27/93	0800	112	1,120
	02/16/94	0001	55	1,092
	02/26/94	1500	<u>57</u>	<u>573</u>
	TOTAL	404	4,586	

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Burner Coal Leak	10/18/93	0900	118	1,416
	10/18/93	1100	<u>116</u>	<u>1,392</u>
		TOTAL	234	2,808
Turbine Control Stop Valve	09/28/93	1700	114	912
Mill Drying Cap Limit-Vendor	04/14/93	0700	168	1,679
Turbine Back Pressure	07/10/93	0700	114	568
Max. Steam Flow	04/01/93	1500	79	794
Burners	04/22/94	1400	2,191	52,578
Mill Fire/Explosion	04/09/94	1000	81	11,389
	05/04/94	1800	212	14,841
	04/19/94	0900	<u>61</u>	<u>4,267</u>
		TOTAL	354	30,497

MARTINS CREEK NO. 2

SCHEDULED OUTAGES

Insp. Insurance License	05/14/93	2300	926	129,668
	06/18/94	0900	<u>852</u>	<u>119,215</u>
		TOTAL	1,778	248,883

UNSCHEDULED OUTAGES

Superheater-Radiant	10/06/92	2100	48	6,708
Poor Quality Coal	12/09/92	1600	201	1,003
River Intake Blockage	12/01/92	0700	128	638
Burner Coal Leak	07/31/93	1100	168	2,180
	08/26/93	0700	433	5,623
	10/26/93	0600	<u>90</u>	<u>1,075</u>
		TOTAL	691	8,878
Poor Quality Coal	09/07/93	1100	61	1,225

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Other Req'd Modification	03/27/93	0200	48	7,228
Wet Coal	12/22/93	1500	58	581
	12/27/93	0700	87	872
	02/16/94	0001	<u>119</u>	<u>2,968</u>
		TOTAL	264	4,421
Turbine Back Pressure	07/10/93	0700	114	568
Max. Steam Flow	04/01/93	1500	79	794
Oil Piping and Valves	05/10/94	1200	933	11,200
Boiler Controls	07/26/94	1400	81	1,548
Remove Screens	07/30/94	0100	60	8,398
S.H. Division Panels	01/10/94	0500	55	8,200
Boiler General	02/25/94	2200	55	81,95
Coked Burner	08/05/94	2300	56	7,791

MARTINS CREEK NO. 3

SCHEDULED OUTAGES

Insp. Insurance License	02/12/93	0001	1,451	1,189,191
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UNSCHEDULED OUTAGES

Buckets or Blades	10/01/92	0001	2,208	19,872
	01/01/93	0001	1,008	9,072
	04/13/93	1000	3,265	29,384
	10/20/93	2200	1,730	15,570
	01/01/94	0001	<u>6,552</u>	<u>58,968</u>
		TOTAL	14,763	132,866

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Station Use High	10/01/92	0001	2,208	13,248
	01/01/93	0001	1,008	6,048
	04/13/93	1000	3,265	19,589
	10/20/93	2200	1,730	10,380
	01/01/94	0001	<u>6,552</u>	<u>39,312</u>
		TOTAL	14,763	88,577
Turbine-Fire	08/27/83	1100	1,307	1,071,630
Transmission Cont.	06/22/93	1100	348	30,267
	03/21/94	0800	<u>225</u>	<u>14,623</u>
		TOTAL	573	44,890
Gas Recirc. Fan	11/03/93	0800	123	8,607
Air Heater Hi-Diff Pressure	01/07/94	0800	119	11,905
	01/31/94	0800	530	21,203
	07/06/94	2100	<u>330</u>	<u>24,072</u>
		TOTAL	979	57,180

MARTINS CREEK NO. 4

SCHEDULED OUTAGES

Insp. Insurance License	02/06/94	1500	892	731,809
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UNSCHEDULED OUTAGES

Switchyard	12/10/93	1000	518	67,398
	01/01/94	0001	<u>879</u>	<u>114,211</u>
		TOTAL	1,397	181,609
Forced Draft Fans	05/10/93	1200	162	50,065
Buckets or Blade	03/21/94	0500	4,651	167,438
Air Heater Hi Diff Pressure	02/01/94	0001	135	52,468
	07/06/94	1100	<u>164</u>	<u>7,216</u>
		TOTAL	299	59,684
FD Fan Vibration	01/24/94	1100	113	31,640
	06/18/94	2000	<u>66</u>	<u>20,377</u>
		TOTAL	179	52,017
Transmission Cont.	03/21/94	0800	225	14,623

MONTOUR NO. 1

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	10/03/92	0700	176	131,195
	04/09/93	2000	1,282	955,102
	05/04/94	1500	<u>216</u>	<u>160,920</u>
		TOTAL	1,674	1,247,218

UNSCHEDULED OUTAGES

Reheater-Intermediate	11/17/92	1800	174	131,370
Waterwalls	12/23/92	1800	115	87,001
	02/02/94	1300	88	67,019
	09/15/94	0400	<u>85</u>	<u>63,648</u>
		TOTAL	288	217,668
Valves and Piping Feedwater	10/13/92	1300	56	41,571
HP Heaters Leaking	11/08/92	1200	221	5,976
Air Heater Hi Diff Pressure	01/26/93	0700	103	5,862
	02/01/93	0700	64	2,367
	02/04/93	0700	67	1,810
	02/07/93	1400	68	5,557
	11/05/93	0800	118	6,745
	11/11/93	2200	<u>71</u>	<u>53,643</u>
		TOTAL	491	75,984
Slope Tubes	02/10/93	1000	79	59,972
Wash Air Heater	03/18/94	2200	76	57,330
	08/24/94	2300	<u>96</u>	<u>71,694</u>
		TOTAL	172	129,024

MONTOUR NO. 2

SCHEDULED OUTAGES

Insp. Insurance License	11/06/92	2100	1,094	825,919
	10/22/93	2200	207	154,476
	03/24/94	0001	<u>1,768</u>	<u>1,319,079</u>
		TOTAL	3,069	2,299,474

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
SCW Tubes	10/01/92	0001	50	37,151
Air Heater Hi Diff Pressure	10/10/92	0600	78	1,553
	10/29/92	0600	114	9,727
	11/03/92	1300	<u>65</u>	<u>8,472</u>
		TOTAL	257	19,752
HP Heaters Leaking	10/03/92	0200	694	11,799
	11/01/92	0001	<u>141</u>	<u>3,812</u>
		TOTAL	835	15,611
Economizer Fouling	10/10/92	1600	79	2,753
Mill Inspection	10/13/92	1200	59	1,766
Pendant SH	03/10/93	0900	120	90,751
SH Division Panel	07/26/93	1000	86	63,884
Superheater	07/15/93	0500	83	61,574
Center Wall Tubes	03/23/93	2300	77	57,758
Mill Component Failure	11/20/93	2100	70	4,554
Main Transformer	07/21/94	1600	292	217,888
	09/17/94	1600	<u>125</u>	<u>92,753</u>
		TOTAL	417	310,641
Waterwalls	03/01/94	2300	112	84,573
Platen SH	06/09/94	1400	122	91,200
Low Grind Index Mill Vendor	09/03/94	1100	165	18,461

SUNBURY NO. 1-2-3

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	10/23/92	2200	223	7,799
	10/29/92	2200	209	7,309
	01/01/93	0001	413	14,458
	01/14/93	1900	537	18,800
	02/05/93	1600	201	18,128
	06/18/93	1700	2,206	77,205
	06/18/93	1700	2,395	83,819
	01/06/94	2300	1,423	128,094
	03/07/94	0700	<u>366</u>	<u>32,964</u>
	TOTAL	7,973	388,576	

UNSCHEDULED OUTAGES

HP Heaters Leaking	10/18/92	1300	123	1,846
Operating Error	11/27/92	0900	104	1,776
Drum Roll Leak	09/18/93	1400	119	4,182
	11/07/93	0400	151	5,270
	11/07/93	1500	<u>156</u>	<u>5,448</u>
	TOTAL		426	14,900
Economizer	03/24/93	0800	64	2,253
	06/13/93	0800	51	1,803
	08/08/93	1400	60	2,091
	10/15/93	1900	77	2,687
	02/01/94	0200	69	2,425
	04/08/94	0900	141	4,924
	06/19/94	1700	74	6,630
	06/25/94	1900	56	1,947
	08/12/94	2000	<u>62</u>	<u>2,172</u>
	TOTAL		654	26,932
Burner Coal Leak	01/30/94	0400	1,460	14,597
	04/01/94	0001	<u>1,694</u>	<u>16,945</u>
		TOTAL	3,154	31,542

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Furnace Excess Slag	01/01/93	0300	48	1,691
	12/01/93	2100	112	3,926
	12/24/93	0900	163	5,722
	03/03/94	1300	62	2,183
	06/10/94	1500	185	6,459
	06/27/94	1200	178	6,236
	09/28/94	1000	58	2,029
	01/21/94	2200	<u>173</u>	<u>6,048</u>
		TOTAL	979	34,294
Slag Screen Fouling	10/28/93	2100	222	7,761
Coal Leak	09/30/93	0100	50	1,766
	10/07/93	0700	202	3,429
	07/02/94	0500	<u>56</u>	<u>335</u>
		TOTAL	308	5,530
Hand Hold Cap. Leak	10/02/93	0400	87	3,046
	08/28/94	1000	180	6,310
	08/30/94	0500	<u>66</u>	<u>2,298</u>
		TOTAL	333	11,654
Bottom Ash System	10/27/93	1000	122	4,262
	04/19/94	0900	<u>227</u>	<u>7,942</u>
		TOTAL	349	12,204
Waterwalls	10/31/93	1100	90	3,163
	07/31/94	0800	<u>157</u>	<u>5,504</u>
		TOTAL	247	8,667
ID Fan Magnetic Coupling	06/21/93	0900	61	1,043
	11/27/93	1400	<u>72</u>	<u>1,217</u>
		TOTAL	133	2,260
Traveling Screens	09/30/93	0400	52	2,097
Turbine Control Valves	09/21/93	1000	58	1,735
Mill Component Failure	09/29/93	2300	95	1,606
Exhauster Imbalance Repair	10/09/93	2200	56	448

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Burners	05/16/94	0900	824	4,943
	06/18/94	0700	55	555
	06/22/94	1900	2,405	14,433
	07/22/94	2100	98	390
	05/06/94	2200	49	4,440
		TOTAL	3,431	24,761
Pulverizing Mills	06/01/94	2200	78	1,326
Burner Testing	03/22/94	1900	49	4,434
Superheater	06/05/94	0400	120	4,195
Baghouse	09/11/94	0001	65	2,266
	09/12/94	0900	74	2,576
		TOTAL	139	4,842
Safety-Env. Gen. Code	09/08/94	0400	98	3,435

SUNBURY NO. 4

SCHEDULED OUTAGES

Insp. Insurance License	02/19/94	2300	1,179	156,706
	03/04/94	0700	410	54,895
		TOTAL	1,589	211,601

UNSCHEDULED OUTAGES

Slag Screen Fouling	10/06/92	1500	162	20,787
	02/27/94	0700	99	13,277
		TOTAL	261	34,064
Operating Error	11/04/92	1400	58	8,002
Burners	10/02/92	1700	94	282
Low Vacuum	05/06/93	2200	157	20,119
Wash Air Heaters	12/09/93	2300	89	11,937
Boiler out of Air	01/07/93	1300	347	5,206
	01/22/93	0001	695	6,258
		TOTAL	1,042	11,464

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Superheater	07/19/93	2300	64	8,213
Waterwalls	04/14/93	1600	64	8,134
Gas Pass Cleaning	07/15/94	0100	511	65,393
Grounded Precipitator	04/06/94	0700	94	11,983
	04/27/94	2300	<u>108</u>	<u>13,841</u>
		TOTAL	202	25,824
Boiler Feed Pump Failure	06/17/94	2100	168	9,171
	08/05/94	0800	84	3,774
	08/10/94	2300	<u>165</u>	<u>7,407</u>
		TOTAL	417	20,352
Economizer	08/08/94	2000	52	6,626
Superheat Temperature Cont.	04/10/94	1200	70	2,788
	05/04/94	0900	<u>82</u>	<u>1,630</u>
		TOTAL	152	4,418

SUSQUEHANNA NO. 1

SCHEDULED OUTAGES

Refueling	09/25/93	0300	2,349	2,220,932
	01/01/94	0001	<u>510</u>	<u>485,069</u>
		TOTAL	2,859	2,706,001

UNSCHEDULED OUTAGES

Turbine Control	11/12/94	1000	57	54,031
Cause Unknown	12/01/92	0001	664	3,798
	01/01/93	0001	<u>3,212</u>	<u>25,725</u>
		TOTAL	3,876	29,523
Sequence Exchange	12/03/92	2000	79	20,779
High Ambient Air Temp. Humidity	11/01/92	0001	638	3,344
	11/04/93	0001	862	6,485
	04/25/94	1400	<u>1,891</u>	<u>15,868</u>
		TOTAL	3,391	25,697

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Buckets or Blade	07/12/93	1700	1,183	1,108,492
Circulating Water Pumps	10/09/92	0600	487	1,230
	01/05/93	0001	1,403	5,092
Condensate Fouling Waterside	06/08/93	0001	819	2,276
Feedwater Heaters Leaking	04/08/93	2100	75	12,953
Cause Unidentified by Plant	07/21/94	0001	843	5,616
Station Use High	11/01/92	0001	86	77
	01/31/93	2000	124	320
	02/19/93	0001	432	389
	06/11/93	0001	240	216
	06/26/93	0001	120	173
	03/15/94	0001	129	208
	06/03/94	0001	144	475
	07/24/94	0001	<u>144</u>	<u>151</u>
			TOTAL	1,419
Reactor Feed Pump	02/13/94	0001	88	17,185
Feedwater Flow Calibration	02/01/94	0001	1,236	7,690
	05/15/94	1100	133	455
	05/29/94	1200	<u>1,200</u>	<u>10,958</u>
			TOTAL	2,569

SUSQUEHANNA NO. 2

SCHEDULED OUTAGES

Refueling	10/01/92	0100	1,038	1,013,118
	03/14/94	0900	<u>2,132</u>	<u>2,019,149</u>
			TOTAL	3,170
Fuel Depletion	03/10/94	0600	99	847

UNSCHEDULED OUTAGES

Boiler Water Condition	11/16/92	1100	61	30,996
Component Cooling System	12/10/93	1800	487	461,509

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Exciter	01/30/93	0200	192	181,423
High Stator Cooling Temperature	01/20/94	0200	49	46,273
EHC System	02/19/94	1500	68	25,829
Cause Unknown	07/06/93	0001	577	2,294
	08/10/93	0001	<u>648</u>	<u>1,750</u>
		TOTAL	1,225	4,044
Station Use High	08/16/93	0001	356	824
	11/07/93	0001	96	86
	11/12/93	0001	<u>96</u>	<u>86</u>
		TOTAL	548	996
Circulating Water Pumps	03/27/93	1000	110	383
	02/25/94	0001	<u>417</u>	<u>2,093</u>
		TOTAL	527	2,476
High Ambient Temp. Humidity	01/04/93	1200	1,802	14,842
	06/26/94	1300	<u>911</u>	<u>4,214</u>
		TOTAL	2,713	19,056
Condenser Fouling Waterside	06/08/93	0800	3,056	18,362
	01/03/94	1200	<u>1,165</u>	<u>5,867</u>
		TOTAL	4,221	24,229

ALLENTOWN CT NO. 1

UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	09/22/93	0800	2,416	41,603
	01/01/94	0001	<u>415</u>	<u>7,470</u>
		TOTAL	2,831	49,073
Fuel Supply System	03/31/94	1700	259	4,418

ALLENTOWN CT NO. 2

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Cooling Water System	05/17/93	0800	53	903
Fuel Supply System	03/31/94	1700	261	4,445
Starting Motor	04/11/94	1400	260	4,428

ALLENTOWN CT NO. 3

UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	12/11/92	1400	168	3,030
Controls & Instrumentation	04/02/93	1400	<u>287</u>	<u>4,875</u>
		TOTAL	455	<u>7,905</u>
Fuel Supply System	03/31/94	1700	259	4,431

ALLENTOWN CT NO. 4

UNSCHEDULED OUTAGES

Fuel Supply System	03/31/94	1700	259	4,405
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JENKINS CT 1

SCHEDULED OUTAGES

Inspection	10/01/92	0001	710	12,795
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UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	10/30/92	1400	501	8,514
Load Shaft Bearing	07/15/93	1500	94	1,415

JENKINS CT 2

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Inspection	10/01/92	0001	710	12,795

UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	10/30/92	1400	501	8,518
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HARRISBURG NO. 1

SCHEDULED OUTAGES

Inspection	12/07/92	0800	56	1,001
	06/23/93	1500	337	5,230
	11/18/93	0700	<u>511</u>	<u>8,891</u>
	TOTAL		904	15,122

UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	10/06/93	1700	54	910
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HARRISBURG CT NO. 2

SCHEDULED OUTAGES

Inspection	12/16/92	0800	59	1,056
	06/23/93	1500	337	5,230
	01/03/94	0800	<u>1,610</u>	<u>28,974</u>
	TOTAL		2,006	35,260

UNSCHEDULED OUTAGES

Engine Vibration	05/25/94	1300	695	11,267
	06/24/94	1200	<u>119</u>	<u>1,904</u>
	TOTAL		814	13,171
Fuel Supply System	09/16/94	1800	63	1,010

HARRISBURG CT NO. 3

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Inspection	12/10/92	0800	54	968
	06/23/93	1500	337	5,230
		TOTAL	391	6,198

HARRISBURG CT NO. 4

SCHEDULED OUTAGES

Inspection	12/13/92	0800	58	1,050
	06/23/93	1500	337	5,230
	09/12/94	0700	449	7,181
		TOTAL	844	13,461

HARWOOD CT 1

UNSCHEDULED OUTAGES

Ignition System	12/25/92	0800	102	1,831
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HARWOOD CT 2

UNSCHEDULED OUTAGES

Control & Instrumentation	09/01/93	1500	49	787
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WILLIAMSPORT CT 1

SCHEDULED OUTAGES

Inspection	09/13/93	0600	1,374	22,929
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UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	06/20/93	0800	57	908
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WILLIAMSPORT CT 2

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Inspection	01/04/93	0800	1,446	26,024

UNSCHEDULED OUTAGES

Reduction Gear	03/15/93	0700	561	9,944
Engine Vibration	12/11/93	1800	486	8,754
	01/01/94	0001	<u>3,828</u>	<u>67,032</u>
		TOTAL	4,314	75,786
Gas Turbine Miscellaneous	10/19/93	0800	76	1,295
Fuel Supply System	10/11/93	1100	50	844

FISHBACH NO. 1 CT

UNSCHEDULED OUTAGES

Ignition System	12/14/92	0900	88	1,575
Lube Oil System	07/10/93	0300	61	910
Air Inlet Vanes	01/11/94	1000	51	911

LOCK HAVEN

UNSCHEDULED OUTAGES

Jet Engine Miscellaneous	03/24/93	1400	6,778	111,728
	01/01/94	0001	<u>6,552</u>	<u>109,128</u>
		TOTAL	13,330	220,856
Fuel System	02/24/93	1500	646	11,632

MARTINS CREEK CT NO. 1

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Fuel Supply System	11/04/92	1000	339	7,797
Lube Oil System	04/15/93	1100	97	2,223
	04/26/93	1100	<u>940</u>	<u>21,541</u>
		TOTAL	1,037	23,764
Battery & Charger System	04/19/93	1200	167	3,848
Gas Turbine Miscellaneous	03/29/93	0900	363	8,408
	05/12/94	1100	<u>169</u>	<u>3,897</u>
		TOTAL	532	12,305
Control & Instrumentation	12/16/93	1200	372	8,931
	01/01/94	0001	144	3,456
	01/10/94	0700	54	1,304
	01/16/94	0900	<u>101</u>	<u>2,416</u>
		TOTAL	671	16,107

MARTINS CREEK CT NO. 2

UNSCHEDULED OUTAGES

Fuel Supply System	11/04/92	1000	339	7,797
Lube Oil System	07/28/93	1700	160	3,191
	09/15/93	1400	<u>1,982</u>	<u>45,003</u>
		TOTAL	2,142	48,194
Gas Turbine Miscellaneous	04/05/93	0800	196	4,504
	05/12/94	1100	<u>169</u>	<u>3,896</u>
		TOTAL	365	8,400
Battery & Charger System	04/19/93	1200	167	3,848
Fire in Unit	07/13/94	1600	1,673	33,943

MARTINS CREEK CT NO. 3

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Fuel Supply System	11/04/92	1000	339	7,797
Gas Turbine Miscellaneous	04/05/93	0800	196	4,504
	05/12/94	1100	<u>169</u>	<u>3,897</u>
		TOTAL	365	8,401
Battery & Charger System	04/19/93	1200	167	3,848
Controls & Instrumentation	07/06/93	1200	69	1,385
	04/19/94	1300	<u>526</u>	<u>12,096</u>
		TOTAL	595	13,481
Fire Protection System	06/24/94	1400	170	3,699

MARTINS CREEK CT NO. 4

UNSCHEDULED OUTAGES

Fuel Supply System	11/04/92	1000	339	7,797
Gas Turbine Miscellaneous	04/05/93	0800	196	4,504
	05/12/94	1100	<u>169</u>	<u>3,897</u>
		TOTAL	365	8,401
Battery & Charger System	04/19/93	1200	167	3,848

SUNBURY CT NO. 1

SCHEDULED OUTAGES

Inspection	10/18/93	0800	247	5,679
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UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	12/01/92	1000	144	3,453
	05/19/94	0800	<u>128</u>	<u>2,939</u>
		TOTAL	272	6,392

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Controls & Instrumentation	12/08/93	1100	157	3,768
	01/15/94	1800	216	5,172
	06/24/94	1400	<u>2,362</u>	<u>48,275</u>
		TOTAL	2,735	57,215
Ignition System	05/25/94	1500	167	3,825
Fuel Supply System	06/13/94	0900	53	1,163

SUNBURY CT NO. 2

SCHEDULED OUTAGES

Inspection	12/08/92	0700	78	1,866
	10/18/93	0800	<u>247</u>	<u>5,679</u>
		TOTAL	325	7,545

UNSCHEDULED OUTAGES

Gas Turbine Miscellaneous	12/01/92	1000	78	1,860
	05/19/94	0800	<u>128</u>	<u>2,939</u>
		TOTAL	206	4,799
Controls & Instrumentation	12/08/93	0700	161	3,868
Ignition System	05/25/94	1500	167	3,826

WEST SHORE NO. 1

UNSCHEDULED OUTAGES

Controls & Instrumentation	08/30/93	1500	70	1,085
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WEST SHORE NO. 2

UNSCHEDULED OUTAGES

Fuel System	11/25/93	0900	177	3,046
Engine Vibration	01/21/94	2000	663	11,929
Controls & Instrumentation	05/09/94	0600	103	1,759

BRUNNER ISLAND DIESEL NO. 3

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Diesels Miscellaneous	10/26/92	0700	51	101
Engine Starting System	12/13/93	1400	47	94

MARTINS CREEK DIESEL NO. 1

UNSCHEDULED OUTAGES

Fuel System	10/05/92	0800	195	586
Engine Starting System	10/14/92	1000	52	156
	03/03/93	0800	390	1,170
	06/27/93	0800	555	1,666
	01/28/94	1000	600	1,799
	TOTAL		1,597	4,791

MARTINS CREEK DIESEL NO. 2

UNSCHEDULED OUTAGES

Fuel System	10/05/92	0800	195	391
Engine Starting System	10/14/92	1000	52	104
	04/28/93	1400	454	909
	06/25/93	0500	657	1,314
	07/06/94	1200	865	1,730
	TOTAL		2,028	4,057
Engine Control System	08/18/93	1300	625	1,249

SUNBURY DIESEL NO. 1

UNSCHEDULED OUTAGES

Engine Starting System	10/01/92	0001	2,208	6,624
	01/01/93	0001	684	2,052
	TOTAL		2,892	8,676

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Engine Control System	11/10/93	1200	308	923
Lube Oil System	10/05/93	1000	168	503
Diesels Maintenance	04/30/93	1400	68	205

SUNBURY DIESEL NO. 2

UNSCHEDULED OUTAGES

Lube Oil System	10/15/92	1100	1,861	5,582
	01/01/93	0001	684	2,052
		TOTAL	2,545	7,634
Fuel System	02/09/93	0900	700	2,099
Diesels Miscellaneous	04/30/93	1400	68	205
Synchronizing System	03/01/94	1800	520	1,562
Engine Starting System	01/18/94	0900	195	584

HOLTWOOD HYDRO NO. 1

SCHEDULED OUTAGES

Insp. Insurance License	10/01/92	0001	872	8,723
	05/16/94	0500	437	4,374
		TOTAL	1,309	13,097

UNSCHEDULED OUTAGES

Operator/Maint. Safety	09/13/93	0700	99	993
General Spare Outage	08/02/94	0300	59	593

HOLTWOOD HYDRO NO. 2

SCHEDULED OUTAGES

Insp. Insurance License	04/18/94	0500	612	6,121
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UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Main Transformer	07/29/93	1400	427	4,268
Operator/Maint. Safety	09/13/93	0700	99	993
General Span Outage	08/02/94	0300	59	593

HOLTWOOD HYDRO NO. 3

SCHEDULED OUTAGES

Insp. Insurance License	02/14/94	0500	565	5,653
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UNSCHEDULED OUTAGES

Main Transformer	07/28/93	1800	448	4,475
Operator/Maint. Safety	09/13/93	0700	99	993
Governor	03/11/94	1900	62	616
General Span Outage	08/02/94	0300	59	593

HOLTWOOD HYDRO NO. 4

SCHEDULED OUTAGES

Insp. Insurance License	10/06/93	0300	1,188	11,883
	04/03/94	2200	<u>281</u>	<u>2,810</u>
		TOTAL	1,469	14,693

UNSCHEDULED OUTAGES

Main Transformer	07/28/93	0900	459	4,559
General Span Outage	08/02/94	0300	59	593

HOLTWOOD HYDRO NO. 5

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	06/05/94	2300	922	9,216

UNSCHEDULED OUTAGES

Main Transformer	07/28/93	0900	459	4,559
Exciter	09/01/93	0800	175	1,750
General Span Outage	08/02/94	0300	59	593

HOLTWOOD HYDRO NO. 6

SCHEDULED OUTAGES

Insp. Insurance License	10/01/92	0001	2,208	22,080
	01/01/93	0001	2,848	28,479
	08/08/94	0600	609	6,088
	TOTAL		5,665	56,647

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Wicket Gate Assembly	09/08/93	0600	654	6,537
Repairs to Thrust Bearing	01/20/94	1300	98	978

HOLTWOOD HYDRO NO. 7

UNSCHEDULED OUTAGES

Governor	03/01/93	0600	80	805
Generator Control	08/29/94	0500	276	2,759

HOLTWOOD HYDRO NO. 8

SCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Insp. Insurance License	06/01/93	0700	1,377	13,768

UNSCHEDULED OUTAGES

Generator Control	09/26/94	0600	114	1,140
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HOLTWOOD HYDRO NO. 9

SCHEDULED OUTAGES

Insp. Insurance License	10/04/92	2200	856	10,267
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UNSCHEDULED OUTAGES

Governor	02/24/93	0600	55	658
Generator Control	09/12/94	0600	443	5,312

HOLTWOOD HYDRO NO. 10

SCHEDULED OUTAGES

Insp. Insurance License	11/11/92	0500	178	2,138
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UNSCHEDULED OUTAGES

Tailwater Depressing Equipment	10/08/93	2100	82	988
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WALLENPAUPACK NO. 1

SCHEDULED OUTAGES

Insp. Insurance License	11/09/92	0900	171	3,768
	09/07/93	0900	<u>249</u>	<u>5,479</u>
		TOTAL	420	9,247

UNSCHEDULED OUTAGES

<u>Outage/Load Reduction Description</u>	<u>Start Date</u>	<u>Hour</u>	<u>Outages Duration (Hours)</u>	<u>Lost MWH of Generation</u>
Turbine Miscellaneous	05/03/93	0900	191	763
	05/13/93	1200	<u>194</u>	<u>778</u>
		TOTAL	385	1541
Air Cooling System	09/17/93	1800	68	1,498
Governor	05/11/93	0700	53	1,156

WALLENPAUPACK NO. 2

SCHEDULED OUTAGES

Insp. Insurance License	11/09/92	0900	171	3,768
	09/07/93	0900	<u>249</u>	<u>5,479</u>
		TOTAL	420	9,247

UNSCHEDULED OUTAGES

Turbine Miscellaneous	05/03/93	0800	215	860
	05/13/93	1200	<u>194</u>	<u>778</u>
		TOTAL	409	1,638

**OUTAGE DATA PROJECTED FOR 12 MONTHS
ENDING SEPTEMBER 30, 1995**

<u>Station Name</u>	<u>Projected Rate For Unscheduled Outages With Durations Greater Than 48 Hours (a) (%)</u>	<u>Projected Scheduled Outage Starting Date</u>	<u>Projected Duration of Scheduled Outage In Weeks</u>
Steam Units:			
Brunner Island #1	3.6	05/06/95	3
Brunner Island #2	3.1	None Scheduled	-
Brunner Island #3	7.4	10/01/94	7
Martins Creek #1	6.2	09/02/95	2
Martins Creek #2	2.8	None Scheduled	-
Martins Creek #3	8.2	11/12/94	5
Martins Creek #4	4.0	02/11/95	5
Sunbury #1-2	7.0		
2A Boiler		None Scheduled	-
2B Boiler		None Scheduled	-
#1 Turbine & Boiler		06/10/95	12
Sunbury #3	7.0	None Scheduled	-
Sunbury #4	8.4	01/01/95	9
Holtwood #17	3.1	01/07/95	3
Montour #1	5.2	03/25/95	2
Montour #2	6.6	06/03/95	1
Keystone #1 (PP&L owns 12.34%)	9.8	01/28/95	10
Keystone #2 (PP&L owns 12.34%)	8.3	None Scheduled	-
Conemaugh #1 (PP&L owns 11.39%)	7.0	10/01/94	4
Conemaugh #2 (PP&L owns 11.39%)	7.2	None Scheduled	-
Susquehanna #1	11.5	03/25/95	8
Susquehanna #2	11.5	09/09/95	3
Combustion Turbine Units:			
Allentown #1	5.3	None Scheduled	-
Allentown #2	5.3	None Scheduled	-
Allentown #3	5.3	None Scheduled	-
Allentown #4	5.3	None Scheduled	-
Harrisburg #1	5.3	01/02/95	13
Harrisburg #2	5.3	None Scheduled	-
Harrisburg #3	5.3	10/01/94	5
Harrisburg #4	5.3	09/01/95	4
Martins Creek #1	14.4	None Scheduled	-
Martins Creek #2	14.4	None Scheduled	-

(a) The following formula was used to estimate this rate:

$$\frac{\text{Number of Unscheduled Outages Greater Than 48 Hours}}{\text{Total Number of Unscheduled Outages}} \times \text{Projected Unscheduled Outage Rate}$$

**OUTAGE DATA PROJECTED FOR 12 MONTHS
ENDING SEPTEMBER 30, 1995**

<u>Station Name</u>	<u>Projected Rate For Unscheduled Outages With Durations Greater Than 48 Hours (a) (%)</u>	<u>Projected Scheduled Outage Starting Date</u>	<u>Projected Duration of Scheduled Outage In Weeks</u>
Combustion Turbine Units (cont'd)			
Martins Creek #3	14.4	None Scheduled	-
Martins Creek #4	14.4	None Scheduled	-
Sunbury #1	14.4	None Scheduled	-
Sunbury #2	14.4	None Scheduled	-
Harwood #1	5.2	None Scheduled	-
Harwood #2	5.2	None Scheduled	-
Williamsport #1	5.2	None Scheduled	-
Williamsport #2	5.2	None Scheduled	-
West Shore #1	7.7	None Scheduled	-
West Shore #2	7.7	None Scheduled	-
Fishbach #1	7.7	None Scheduled	-
Fishbach #2	7.7	None Scheduled	-
Jenkins #1	5.2	None Scheduled	-
Jenkins #2	5.2	None Scheduled	-
Lock Haven #1	7.7	None Scheduled	-
Diesels:			
Brunner Island 1-3	6.7	None Scheduled	-
Martins Creek 1-2	6.7	None Scheduled	-
Sunbury 1-2	6.7	None Scheduled	-
Hydro:			
Holtwood #1	2.9	06/05/95	16
Holtwood #2	2.9	07/03/95	9
Holtwood #3	2.9	None Scheduled	-
Holtwood #4	2.9	None Scheduled	-
Holtwood #5	2.9	None Scheduled	-
Holtwood #6	2.9	10/01/94, 9/11/95	8,1
Holtwood #7	2.9	10/01/94, 09/25/95	8,1
Holtwood #8	2.9	10/01/94	8
Holtwood #9	2.9	10/01/94	8
Holtwood #10	2.9	10/01/94	8
Holtwood #13	2.9	10/01/94	8
Holtwood #14	2.9	10/01/94	8
Wallenpaupack #1	3.4	None Scheduled	-
Wallenpaupack #2	3.4	None Scheduled	-

(a) The following formula was used to estimate this rate:

$$\frac{\text{Number of Unscheduled Outages Greater Than 48 Hours}}{\text{Total Number of Unscheduled Outages}} \times \text{Projected Unscheduled Outage Rate}$$

PENNSYLVANIA POWER & LIGHT COMPANY

LOAD AND CAPACITY FORECAST 1994-2003

Winter Capacity & Loads

Winter Peak Load Period	Winter Peak Load (MW)	PP&L Owned or Leased Capacity (MW) (1)	Capacity Additions and Reductions				Firm Capacity Sales to Other Utilities (MW)			Net Resources At Time Of Peak (MW)	Reserves At The Time Of The Peak		Interruptible Load Adjustment (MW) (7)	Reserves At The Time Of The Peak w/ IL		NUG (MW)	Reserves At The Time Of The Peak w/ IL & NUG	
			Location (MW)	Inservice Date	AE (MW) (4)	BG&E (MW) (5)	JCP&L (MW) (6)	w/o NUG & IL (MW)	w/o IL & NUG (MW)		%	(MW)		%	(MW)		%	
																		(MW)
94/95	6605	8543			-129	-129	-945	7340	735	11.1%	345	1080	16.4%	504	1584	24.0%		
95/96	6725	8540	Derate MC 3 & 4 (-13 & -35 MW) (8)	1/1/95	-129	-132	-945	7334	609	8.1%	345	954	14.2%	474	1428	21.2%		
			Susquehanna 1 Uprate (45MW) (2)	6/1/95														
96/97	6790	8540			-129	-132	-756	7523	733	10.8%	345	1078	16.9%	474	1552	22.9%		
97/98	6915	8588	Uprate MC 3 & 4 (13 & 35 MW) (8)	6/97	-129	-132	-567	7760	845	12.2%	345	1190	17.2%	474	1664	24.1%		
98/99	7050	8588			-129	-132	-378	7949	899	12.8%	345	1244	17.6%	474	1718	24.4%		
99/00	7185	8570	Montour 1 Scrubber (-18 MW) (3)	6/1/99	-129	-132	-189	8120	935	13.0%	345	1280	17.8%	474	1754	24.4%		
00/01	7330	8552	Montour 2 Scrubber (-18 MW) (3)	6/1/00			-132	8420	1090	14.9%	345	1435	19.6%	474	1909	26.0%		
01/02	7465	8552						8552	1087	14.6%	345	1432	19.2%	474	1906	26.6%		
02/03	7600	8552						8552	952	12.5%	345	1297	17.1%	474	1771	23.3%		
03/04	7745	8552						8552	807	10.4%	345	1152	14.9%	474	1626	21.0%		

Notes:

- (1) Winter capacity of PP&L's wholly owned, and share of joint owned units as of December 1st of the Winter Period.
- (2) Includes only PP&L's 90% share of the 50 MW uprate in Susquehanna SES Unit 1. Allegheny Electric Cooperative owns the remaining 10 % (5 MW of the uprate).
- (3) Capacity decreases resulting from the addition of scrubbers to meet the requirements of the 1990 Clean Air Act.
- (4) Reflects agreements for Atlantic Electric Co. (AE) to purchase 125MW (Summer Capacity) of PP&L's wholly owned coal fired capacity and energy from 10/1/91 to 9/30/00.
- (5) Reflects agreements for Baltimore Gas & Electric Co. (BG&E) to purchase 8.8% of PP&L's share of Susquehanna capacity and energy from 10/1/91 to 5/31/01.
- (6) Reflects agreements for Jersey Central Power & Light Co. (JCP&L) to purchase 945 MW (Winter Capacity) of PP&L's average system capacity and energy. This purchase is proportionately reduced beginning in 1/1/96 and terminated in 1/1/00.
- (7) The value of PP&L's Interruptible Load is based on PP&L's estimate of the average availability of the interruptible load at the time of each of PP&L's 13 summer weekly peaks. The value is currently estimated to be 290 MW. This value is converted into an equivalent capacity value based on the procedures outlined in the PJM Active Load Management Report. The values shown above are PP&L's estimate of the capacity value of this interruptible load.
- (8) Derate of Martins Creek 3 & 4 by 13 and 35 MW respectively for damaged turbine blades. Repairs are expected to be completed in the Spring of 1997.

Q. 3. Provide an overall system map, including and labeling all generating plants, transmission substations-indicate voltage, transmission system lines-indicate voltage, and all interconnection points with other electric utilities, power pools, and other like systems.

A. 3. Attachment I-B-3 provides the overall electric system map.

OVERSIZE DOCUMENT(S)

ER-	ELECTRIC SYSTEM MAP DECEMBER 31 , 1993				
SCALE-					
DATE-					
DRAWN-					
CHECKED-					
SQUAD SUPV-					
APPV'D-	PENNSYLVANIA POWER & LIGHT COMPANY ALLENTOWN, PA.				
E/D - AT	ENGINEER APPROVAL	DATE	PP&L DRAWING NO.	SHEET NO.	REV.
	ORIGINALLY BY: G. HAKUN III	7/17/85	D - 191830		11

- Q. 1. Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.
- A. 1. The requested information for the test year ended September 30, 1995 is provided in Schedule C-1 of Exhibit Future 1.

- Q. 2. If the schedule provided in response to item 1, is based upon a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A. 2. The requested information for the 12-month period immediately prior to the test year is provided in Schedule C-1 of Exhibit Historic 1.

- Q.3. When a utility files a tariff stating a new rate based in whole or in part on the cost of construction, as defined in 66 Pa.C.S. § 1308(f) (relating to voluntary changes in rates), of an electric generating unit, the utility shall identify:
- (a) The total cost of the generating unit.
 - (b) The costs as specified.
- A.3. Pennsylvania Power & Light Company's proposed rate schedule tariff changes are not based on the cost of construction of a new electric generating unit.

- Q. 1. If a claim is made for plant held for future use, supply the following:
- a) A description of the plant or land site and its cost and any accumulated depreciation.
 - b) The expected date of use for each item claimed.
 - c) An explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d) The date when each item was acquired.
 - e) The date when each item was placed in plant held for future use.
- A. 2. No rate base claim for plant held for future use is being made in this filing. In the alternative, PP&L is requesting approval to accrue a return equivalent to the applicable AFUDC rate on these investments and to include the accrued amount as part of its plant in-service at the time such plant is placed into service.

- Q. 2. If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and non-revenue producing amounts, and include, for each category a summary of all work orders, amounts expended at the end of the test year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.
- A. 2. Attachment II-B-2, pages 1 through 4 provide by authority number, PP&L's claim of pollution control projects included in construction work in progress as of September 30, 1994. Summarized on these pages are the expenditures as of September 30, 1994, expenditures estimated as of September 30, 1995, total estimated cost, estimated retirements, and expected in-service dates.

Pages 5 through 7 of the attachment provide the above data for PP&L's claim for pollution control projects included in construction work in progress as of September 30, 1995.

Pages 8 through 49 of the attachment provide copies of an excerpt from each expenditure requisition for each project included in the pollution control schedule.

The Company is not making a claim for revenue producing construction work in progress.

None of the pollution control projects in construction work in progress will result in insurance recoveries or reimbursements to the Company.

The estimated total cost for some of the projects shown in the summary tables of this attachment may vary from those estimates shown on the project expenditure requisitions. One reason is that estimated removal costs and salvage are excluded from the summary tables, but are included in the total estimate on the project expenditure requisition. Another reason for the variance is that the authorized amount of a project is not revised unless an impending deviation exceeds an established limit. At that time, the amount authorized is revised.

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1994

Authority Number	Description	Additions			Estimated Retirements	Expected In-Service Date
		Expenditures as of 9/30/94	Expenditures as of 9/30/95	Total Estimate		
<u>Martins Creek SES</u>						
102058	Close Ash Basin No. 1	154,051	1,750,000	1,750,000		7/1995
102204	Install Bottom Ash Handling System	76,393	500,000	2,424,000		5/1996
102071	Replace Ash Lines on Units 3&4	432,111	498,000	498,000	518,000	10/1994
102376	Close Low Volume Waste Basin	28,076	500,000	1,399,000		12/1995
102382	Install Waste Sluice Channels	7,423	500,000	1,227,000		12/1995
	TOTAL	698,054	3,748,000	7,298,000	518,000	
<u>Sunbury SES</u>						
102039	Install Low NOx Burners in Unit 4	379,676	5,297,000	5,297,000	55,000	3/1995
102299	Modify Precipitator for Unit 4	188,967	1,839,000	1,839,000	91,000	3/1995
102160	Close Ash Basin No. 1	72,681	408,000	5,821,000		5/1999
102199	Close Ash Basin No. 2	61,922	503,000	7,520,000		5/1999
	TOTAL	703,246	8,047,000	20,477,000	146,000	

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1994

Authority Number	Description	Expenditures as of 9/30/94	Expenditures as of 9/30/95	Total Estimate	Estimated Retirements	Expected In-Service Date
<u>Holtwood SES</u>						
102158	Close Ash Basin No. 1	98,305	150,000	6,035,000		5/1999
102284	Add Dry Fly Ash Handling System	162,577	260,000	1,322,000		3/1997
TOTAL		260,882	410,000	7,357,000	-	
<u>Brunner Island SES</u>						
103831	Construct New Pyrites Facilities	15,835	43,000	744,000		7/1997
103832	Coal Pile Liner	420,248	570,000	3,406,000		12/1996
102042	Install Low NOx Burners in Unit 3	9,937,784	17,212,000	17,212,000	1,151,000	11/1994
102078	Add Dry Fly Ash Handling System	15,224,316	28,061,000	28,061,000	738,000	8/1995
102186	Dry Fly Ash Crew & Service Building	19,344	376,000	376,000		5/1995
102229	Install Slurry Wall & Cap on Basin No.3	2,131,600	6,588,000	6,588,000		12/1994
102146	Close Ash Basin No. 6	81,808	361,000	1,490,000		12/1998
102147	Close Ash Basin No. 7	118,894	465,000	1,590,000		12/1998
102171	Addition to Fuel Oil Storage Tanks	161,815	439,000	439,000		9/1995
102306	Fuel Oil Containment Basin Add Clay Liner	12,643	79,000	79,000		9/1995
102342	Fuel Oil Containment Basin Add Liner	9,998	136,000	136,000		9/1995
102320	Add Land Improvements to Wetlands	20,300	84,000	283,000		6/1996
102145	Close South Portion of Ash Basin No. 4	57,633	86,000	584,000		7/1997
102372	Waste Water Treatment Facilities	21,084	145,000	1,186,000		7/1997
TOTAL		28,233,302	54,645,000	62,174,000	1,889,000	

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1994

Authority Number	Description	Expenditures as of 9/30/94	Expenditures as of 9/30/95	Total Estimate	Estimated Retirements	Expected In-Service Date
<u>Montour SES</u>						
102142	Install Low NOx Burners in Unit 1	1,983,562	17,095,000	17,095,000	1,489,000	6/1995
102092	Close Ash Area No. 2	112,808	545,000	545,000	28,000	5/1995
102093	Close Ash Basin No. 1 - Section A	277,048	1,100,000	6,914,000		11/1997
102272	New Bottom Ash Facilities	72,656	400,000	2,990,000		6/1997
102273	New Pyrites Facilities	28,885	374,000	900,000		12/1996
102259	Construct Coal Yard Equipment Wash Pad	72,137	171,000	171,000		11/1994
102316	Replace Sulfur Burning Gas Conditioning System Controls on Unit 1	12,040	367,000	367,000	155,000	6/1995
102319	Replace Sulfur Burning Gas Conditioning System Controls on Unit 2	13,680	75,000	332,000	150,000	6/1996
102318	Install Coal Yard Sewage Pump Station	22,420	150,000	250,000		12/1995
	TOTAL	2,595,236	20,277,000	29,564,000	1,822,000	
<u>Keystone SES</u>						
104296	Install Low NOx Burners in Unit 1	292,279	2,245,000	2,245,000		3/1995

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1994

Authority Number	Description	Expenditures as of 9/30/94	Expenditures as of 9/30/95	Total Estimate	Estimated Retirements	Expected In-Service Date
<u>Conemaugh SES</u>						
104564	Install Low NOx Burners in Unit 1	1,362,925	1,460,000	1,460,000		1/1995
104556	Install Flue Gas Desulfurization on Unit 1	30,335,238	31,950,000	31,950,000	457,000	12/1994
104579	Install Flue Gas Desulfurization on Unit 2	5,652,053	8,600,000	9,387,000		11/1995
	TOTAL	37,350,216	42,010,000	42,797,000	457,000	
	Grand TOTAL	70,133,215	131,382,000	172,012,000	4,832,000	

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1995

Authority Number	Description	Additions		Total Estimate	Estimated Retirements	Expected In-Service Date
		Expenditures as of 9/30/94	Expenditures as of 9/30/95			
<u>Martins Creek SES</u>						
102204	Install Bottom Ash Handling System	76,393	500,000	2,424,000		5/1996
102376	Close Low Volume Waste Basin	28,076	500,000	1,399,000		12/1995
102382	Install Waste Sluice Channels	7,423	500,000	1,227,000		12/1995
	TOTAL	111,892	1,500,000	5,050,000	-	
<u>Sunbury SES</u>						
102160	Close Ash Basin No. 1	72,681	408,000	5,821,000		5/1999
102199	Close Ash Basin No. 2	61,922	503,000	7,520,000		5/1999
	TOTAL	134,603	911,000	13,341,000	-	
<u>Holtwood SES</u>						
102158	Close Ash Basin No. 1	98,305	150,000	6,035,000		5/1999
102284	Add Dry Fly Ash Handling System	162,577	260,000	1,322,000		3/1997
	TOTAL	260,882	410,000	7,357,000	-	

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1995

Authority Number	Description	Additions		Total Estimate	Estimated Retirements	Expected In-Service Date
		Expenditures as of 9/30/94	Expenditures as of 9/30/95			
<u>Brunner Island SES</u>						
103831	Construct New Pyrites Facilities	15,835	43,000	744,000		7/1997
103832	Coal Pile Liner	420,248	570,000	3,406,000		12/1996
102146	Close Ash Basin No. 6	81,808	361,000	1,490,000		12/1998
102147	Close Ash Basin No. 7	118,894	465,000	1,590,000		12/1998
102320	Add Land Improvements to Wetlands	20,300	84,000	283,000		6/1996
102145	Close South Portion of Ash Basin No. 4	57,633	86,000	584,000		7/1997
102372	Waste Water Treatment Facilities	21,084	145,000	1,186,000		7/1997
	TOTAL	735,802	1,754,000	9,283,000	-	
<u>Montour SES</u>						
102093	Close Ash Basin No. 1 - Section A	277,048	1,100,000	6,914,000		11/1997
102272	New Bottom Ash Facilities	72,656	400,000	2,990,000		6/1997
102273	New Pyrites Facilities	28,885	374,000	900,000		12/1996
102319	Replace Sulfur Burning Gas Conditioning System Controls on Unit 2	13,680	75,000	332,000	150,000	6/1996
102318	Install Coal Yard Sewage Pump Station	22,420	150,000	250,000		12/1995
	TOTAL	414,689	2,099,000	11,386,000	150,000	

PENNSYLVANIA POWER & LIGHT COMPANY

CONSTRUCTION WORK IN PROGRESS - POLLUTION CONTROL

SEPTEMBER 30, 1995

Authority Number	Description	Additions		Total Estimate	Estimated Retirements	Expected In-Service Date
		Expenditures as of 9/30/94	Expenditures as of 9/30/95			
	<u>Conemaugh SES</u>					
104579	Install Flue Gas Desulfurization on Unit 2	5,652,053	8,600,000	9,387,000	457,000	11/1995
	Grand TOTAL	7,309,921	15,274,000	55,804,000	607,000	

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102058

TYPE: SPECIFIC **PHASE:** DESIGN ENGINEERING **WORK ORDER:**

TITLE: MARTINS CREEK SES - CLOSE ASH BASIN #1

<p>----- COST AREA ----- RESP: 632 PWR PROD-MARTINS CREEK CONSTR: 551 CONSTR-PP&E ENR BY: 622 FPE - PRODUCTION</p>	<p>AUTHORIZED CAPITAL AMT: \$ 279,100 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,750,000 BUDGET ITEM NO: 1121 PROJECT PRIORITY: 10</p>
--	---

EST START DATES: ENGINEERING: 07/93 CONSTRUCTION: **EST IN SERVICE:** 07/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design a closure plan for Ash Basin #1 at Martins Creek SES that is acceptable to DER. This plan will include installation of a clay or synthetic liner, installation of a drainage layer, and installation of cover soils, and final grading to accommodate future uses.

This project is required because the Pennsylvania Residual Waste Regulations require all residual waste impoundments to be lined or to be closed. It is not practical to line a basin that has been in-service for several years, therefore the only alternative is to close the basin to meet environmental regulations.

Budget Item Request #91-305

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 279,100		

PRINT NO. 6 **AUTHORIZED:** 79 [Signature] **DATE:** 12/15/94
TITLE: MGR-FOSSIL PLANT ENGRG

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: MARTINS CREEK SES UNITS #1 & #2 - INSTALL BOTTOM ASH HANDLING SYSTEM		
----- COST AREA ----- RESP: 632 PWR PROD-MARTINS CREEK CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 396,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 2,424,000 BUDGET ITEM NO: 1140 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 07/93 CONSTRUCTION:	EST IN SERVICE: 05/96
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Install two sluice channels, a sluice water collection sump, and a stockpile area for dewatered bottom ash.

Sluice channels are large tanks with a concrete bottom and concrete sides. The bottom of the tank is sloped from grade to a depth of about six feet. Bottom ash is sluiced in at grade and sluice water is discharged through an overflow weir and drained at the opposite end. Dewatered bottom ash is removed from the channel with a front end loader. The sluice channels will be sized to handle two weeks of sluicing per channel before bottom ash must be removed.

Sluice water is collected in a large concrete sump at the end of the channel. The sump will be sized to handle one bottom ash sluice cycle. The water will be pumped back to the ash slurry tank and from there up to Ash Basin #4.

Processed (dewatered) bottom ash will be stockpiled along side the sluice channels until it is removed. Storage for about 5000 tons of ash will be provided in an area approx. 100 x 150'. This project is required because Ash Basin #1 cannot be economically modified to comply with Residual Waste Regulations issued July 1992. Therefore, this ash basin must be taken out of service by July 1997. Currently, bottom ash from Units 1 and 2 that is not sold is stored in Ash Basin #1. Since this basin

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 396,000		

PRINT NO. 4	AUTHORIZED: <u><i>F. J. Epelme</i></u> TITLE: MGR-FOSSIL PLANT ENGRG	DATE: <u>12/15/94</u>
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FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102204

TYPE: SPECIFIC		PHASE: DESIGN ENGINEERING		WORK ORDER:	
TITLE: MARTINS CREEK SES UNITS #1 & #2 - INSTALL BOTTOM ASH HANDLING SYSTEM					
----- COST AREA ----- RESP: 632 PWR PROD-MARTINS CREEK CONSTR: 551 CONSTR-PP&E ENG BY: 622 PPE - PRODUCTION			AUTHORIZED CAPITAL AMT: \$ 396,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 2,424,000 BUDGET ITEM NO: 1140 PROJECT PRIORITY: 10		
EST START DATES: ENGINEERING: 07/93 CONSTRUCTION:				EST IN SERVICE: 05/96	
DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W: cannot be used for bottom ash Storage after July 1997, removal and storage of the bottom ash must be accomplished by some other means. Budget Item Request #92-301					

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102071

TYPE: SPECIFIC **PHASE:** REVISED PROJECT AUTY **WORK ORDER:**

TITLE: MARTINS CREEK 3 & 4 - REPLACE (10" O.D. 3,475 FT. PER UNIT) ASH PIPING

<p>----- COST AREA ----- RESP: 632 PWR PROD-MARTINS CREEK CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION</p>	<p>AUTHORIZED CAPITAL AMT: \$ 498,200 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 498,200 BUDGET ITEM NO: 1145 PROJECT PRIORITY: 10</p>
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EST START DATES: ENGINEERING: 09/93 CONSTRUCTION: 07/94 EST IN SERVICE: 10/94

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Replace the two existing Nuvalloy pipe lines from the southwest corner of the O&S Building to the Low Volume Waste Basin on Units 3 & 4 (10" O.D. 3,475 ft. per unit). The new pipe will be epoxy-lined fiberglass, as follows:

- buried portion from O&S Building to railroad tracks: slip-line existing pipes by pulling pre-assembled 8" fiberglass pipe into buried 10" Nuvalloy pipe.
- buried portion out to basin: replace two buried pipes with a single, common above-ground 12" fiberglass pipe.

There are no removal costs; Nuvalloy pipe will be retired in place.

This work is required because the existing pipe is failing due to erosion and corrosion. Leaks have been occurring regularly and a section has already been replaced. Leaks are violations of the NPDES permit.

Budget Item Request #91-311

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 101,900		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 286,700		
MATERIAL AND EQUIPMENT 84,000		
AFUDC 5,000		
CONTINGENCIES 20,600		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 498,200		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 498,200		

PRINT NO. 4 **AUTHORIZED:** [Signature] **DATE:** 12/21

TITLE: MGR-FOSSIL PLANT ENGRG

TYPE: SPECIFIC PHASE: PROJECT ESTIMATE WORK ORDER:

TITLE: MARTINS CREEK SES - CLOSE LOW VOLUME WASTE BASIN

----- COST AREA ----- RESP: 632 PWR PROD-MARTINS CREEK CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 50,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,399,000 BUDGET ITEM NO: 1164 PROJECT PRIORITY:
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EST START DATES: ENGINEERING: CONSTRUCTION: EST IN SERVICE: 12/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design a closure plan for the low volume waste basin (LVWB) that is acceptable to the DER. The plans will include the removal or encapsulation of sediment and a closure capping system.

This project is required because the Pennsylvania Residual Waste Regulation requires annual clean out of storage impoundments. During initial clean out of the basin early last year, tears were observed in the liner. PP&L petitioned the DER to extend the solids removal frequency to every 3 years. However this changes the designation of the LVWB from a storage impoundment to a disposal impoundment. Disposal impoundments must be modified to meet the current Residual Waste Regulations or be closed.

The existing basin could be cleaned out and the existing LVWB liner replaced with a new liner that would satisfy the DER, or the existing basin could be closed and a new storage impoundment constructed. Closure of the existing basin and installation of a new storage impoundment is the most cost effective alternative.

Budget Item Request #94-301

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 50,000		

PRINT NO. 2 AUTHORIZED: Eric Martz DATE: 12/15/94
 TITLE: MGR-FPE SERVICES & DRAFTING

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102382

TYPE: SPECIFIC	PHASE: PROJECT ESTIMATE	WORK ORDER:																
TITLE: MARTINS CREEK SES - REPLACE LOW VOLUME WASTE BASIN WITH SLUICE CHANNELS																		
----- COST AREA ----- RESP: 632 PWR PROD-MARTINS CREEK CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 25,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,227,000 BUDGET ITEM NO: 1165 PROJECT PRIORITY:																	
EST START DATES: ENGINEERING:	CONSTRUCTION:	EST IN SERVICE: 12/95																
DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W: Replace the existing low volume waste basin (LVWB) with two sluice channels. This project is required because the Pennsylvania Residual Waste Regulations require annual clean out of storage impoundments, such as the low volume waste basin. During initial clean out of the low volume waste basin early last year, tears were observed in the liner. PP&L petitioned the DER to extend the solids removal frequency to every 3 years; however, this changes the designation of the low volume waste basin from a storage impoundment to a disposal impoundment. Disposal impoundments must be modified to meet the current Residual Waste Regulations, or be closed. This basin cannot be economically modified to meet current Pa. Residual Waste Regulations for disposal impoundments; therefore, this basin will be closed (reference ER 102376). However, the function of the low volume waste basin must be maintained to continue operation of the 4 units at Martins Creek. After evaluation of 5 alternatives, the sluice channels were chosen based on being the lowest cost technically acceptable alternative. Budget Item Request #94-302.																		
RELATED ERS:																		
----- CAPITAL ESTIMATES ----- ENGINEERING & OVERHEADS \$ CONTRACT CONSTRUCTION CONSTRUCTION LABOR MATERIAL AND EQUIPMENT AFUDC CONTINGENCIES CONSTR. COST RECOVERY TOTAL ADDITIONS \$ _____ REMOVAL COST RETIREMENT RELATED RECOVERY AUTHORIZED AMOUNT \$ 25,000	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">RECOMMENDED/CONCUR</th> <th style="width:20%;">DATE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>		RECOMMENDED/CONCUR	DATE														
RECOMMENDED/CONCUR	DATE																	
PRINT NO. 2	AUTHORIZED: <u>Erns Martin</u>	DATE: 12/15/94																
TITLE: MGR-FPE SERVICES & DRAFTING																		

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102039

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: SUNBURY SES UNIT #4 - INSTALL LOW NOX BURNERS		
----- COST AREA ----- RESP: 631 PWR PROD-SUNBURY CONSTR: 551 MWF-PP&E ENG BY: 622 PPE - PRODUCTION		AUTHORIZED CAPITAL AMT: \$ 5,297,200 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 5,297,000 BUDGET ITEM NO: 2090 PROJECT PRIORITY: 10

EST START DATES: ENGINEERING: 11/93	CONSTRUCTION: 12/94	EST IN SERVICE: 03/95
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Install a low NOx burner system on Sunbury Unit 4. The burner technology will include close-coupled and separated overfire air low NOx firing system. Included will be flame scanners, carbon monoxide monitors and a burner management system.

This project is required by the Clean Air Act Amendments of 1990. Failure to meet regulations by the compliance dates will subject the company to large fines and/or restricted operations.

NOTE: The category of the ER is Environmental Acid Rain.

RELATED ERS: 102038

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 562,100		
CONTRACT CONSTRUCTION 374,900		
CONSTRUCTION LABOR 810,400		
MATERIAL AND EQUIPMENT 2,324,400		
AFUDC 220,800		
CONTINGENCIES 434,600		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 4,727,200		
REMOVAL COST 571,000		
RETIREMENT RELATED RECOVERY 1,000-		
AUTHORIZED AMOUNT \$ 5,297,200		

PRINT NO. 8	AUTHORIZED: <u>F. A. Long</u>	DATE: 12/20/94
	TITLE: EXEC VP AND COO	

FORM NO: 100-434

EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: SUNBURY SES UNIT #4 - ELECTROSTATIC PRECIPITATOR - REPLACEMENT/ ADDITIONS		
----- COST AREA ----- RESP: 631 PWR PROD-SUNBURY CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 1,839,400 RELATED EXPENSE AMT: \$ 35,000 BUDGET EST: \$ 1,727,000 BUDGET ITEM NO: 2127 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 05/93 CONSTRUCTION: 11/94 EST IN SERVICE: 03/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

This project will involve replacing the existing Buell electrostatic precipitator rapper control and transformer rectifier controls by replacing the Research-Cottrell (R-C) precipitator rappers (plate and wire) and controls, and the transformer rectifier (T/R) controls. This project will also expand the capacity of the precipitator by installing additional equipment, including an emitting system, high voltage power supply, wire and plate rappers, rapper controls, hopper level detectors and transformer rectifiers and controls.

This project is required to ensure the compliance of Sunbury Unit 4 with existing particulate emission (0.10 lbs/Mbtu) and opacity regulations (20% based on one minute average; exceedance no more than four minutes per hour) on a continual basis, and also reduce exceedances during upsets and transient conditions. Furthermore, in order to comply with the Clean Air Act Amendments (CAAA) of 1990, Sunbury Unit 4 will switch to lower sulfur bituminous coal and install Low Nox Burners (LNB). However, both actions will adversely affect the Electrostatic Precipitators (ESP) collection efficiency, and therefore particulate emissions and opacity.

Failure to meet the requirements of the 1990 Clean Air Act Amendments could result in restricted operation of these units and/or large fines.

RELATED ERS: 102298

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 412,900		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 774,500		
MATERIAL AND EQUIPMENT 463,500		
AFUDC 30,000		
CONTINGENCIES 81,400		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 1,762,300		
REMOVAL COST 77,600		
RETIREMENT RELATED RECOVERY 500-		
AUTHORIZED AMOUNT \$ 1,839,400		

PRINT NO. 4 AUTHORIZED: R. J. Shokin DATE: 2/21/94
TITLE: VP-POWER PRODUCTION & ENGRG

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102299

TYPE: SPECIFIC		PHASE: PROJECT AUTHORIZATION		WORK ORDER:	
TITLE: SUNBURY SES UNIT #4 - ELECTROSTATIC PRECIPITATOR - REPLACEMENT/ ADDITIONS					
- - - - - COST AREA - - - - - RESP: 631 PWR PROD-SUNBURY CONSTR: 551 MWF-PP&E EMC BY: 622 FPE - PRODUCTION			AUTHORIZED CAPITAL AMT: \$ 1,839,400 RELATED EXPENSE AMT: \$ 35,000 BUDGET EST: \$ 1,727,000 BUDGET ITEM NO: 2127 PROJECT PRIORITY: 10		
EST START DATES: ENGINEERING: 05/93		CONSTRUCTION: 11/94		EST IN SERVICE: 03/95	
DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:					
<p>NOTE: "The category of the ER is environmental acid rain".</p>					

TYPE: SPECIFIC	PHASE: ADVANCE	WORK ORDER:
TITLE: SUNBURY SES - CLOSE ASH BASIN #1 - PHASE I		
----- COST AREA ----- RESP: 631 PWR PROD-SUNBURY CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 666,800 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 5,821,000 BUDGET ITEM NO: 2141 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 05/93 CONSTRUCTION:	EST IN SERVICE: 05/99
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Advance Project Authorization is required to obtain soil from the Susquehanna Valley Mall expansion project. This fill is currently available and its purchase now would save the company several million dollars over acquisition at the planned basin closure date.

Design a closure plan for Ash Basin #1 at Sunbury SES that is acceptable to the DER.

This project is required because regulatory - PA Solid Waste Regulations passed in 1992 call for stringent requirements to operate the #1 ash basin. Costs to meet these requirements have been estimated to exceed other alternatives; therefore, we request the closure of #1 basin.

Budget Item Request #92-505

RELATED ERS: ----- CAPITAL ESTIMATES ----- ENGINEERING & OVERHEADS \$ CONTRACT CONSTRUCTION CONSTRUCTION LABOR MATERIAL AND EQUIPMENT AFUDC CONTINGENCIES CONSTR. COST RECOVERY TOTAL ADDITIONS \$ _____ REMOVAL COST RETIREMENT RELATED RECOVERY AUTHORIZED AMOUNT \$ 666,800	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">RECOMMENDED/CONCUR</th> <th style="width:20%;">DATE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>	RECOMMENDED/CONCUR	DATE														
RECOMMENDED/CONCUR	DATE																

PRINT NO. 3	AUTHORIZED: <i>J. C. Long</i> TITLE: EXEC VP AND COO	DATE: 12/20/94
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TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: HOLTWOOD SES - CLOSE ASH BASIN #2 - PHASE I		
----- COST AREA ----- RESP: 642 PWR PROD-HOLTWOOD CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 134,300 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 6,035,000 BUDGET ITEM NO: 3036 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 05/93 CONSTRUCTION:	EST IN SERVICE: 05/99
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design a closure plan for Ash Basin #2 at Holtwood SES that is acceptable to the DER.

This project is required because regulatory - PA Solid Waste Regulations passed in 1992 call for stringent requirements to operate the #2 ash basin. Costs to meet these requirements have been estimated to exceed other alternatives; therefore, we request the closure of #2 basin.

Budget Item Request #91-202

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
 TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
 AUTHORIZED AMOUNT \$ 134,300		

PRINT NO. 4	AUTHORIZED: <u><i>[Signature]</i></u> TITLE: MGR-FOSSIL PLANT ENGRG	DATE: <u>12/15/94</u>
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FORM NO: 100-434

EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:																						
TITLE: HOLTWOOD SES UNIT #17 - ADD DRY ASH HANDLING SYSTEM																								
<p>----- COST AREA ----- RESP: 642 PWR PROD-HOLTWOOD CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION</p>	<p>AUTHORIZED CAPITAL AMT: \$ 200,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,322,000 BUDGET ITEM NO: 3037 PROJECT PRIORITY:</p>																							
EST START DATES: ENGINEERING: 04/94 CONSTRUCTION:		EST IN SERVICE: 03/97																						
<p>DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:</p> <p>Add dry fly ash handling system at Holtwood SES Unit #17 to comply with regulatory requirements by July 1997.</p> <p>This project is required because the 1992 Pennsylvania Residual Waste Regulations specify new ground water abatement requirements which will necessitate closure of existing wet disposal ash basins by July 1997.</p> <p>Budget Item Request #93-202</p>																								
RELATED ERS:																								
<p>----- CAPITAL ESTIMATES ----- ENGINEERING & OVERHEADS \$ CONTRACT CONSTRUCTION CONSTRUCTION LABOR MATERIAL AND EQUIPMENT AFUDC CONTINGENCIES CONSTR. COST RECOVERY</p> <p>TOTAL ADDITIONS \$ _____ REMOVAL COST RETIREMENT RELATED RECOVERY</p> <p>AUTHORIZED AMOUNT \$ 200,000</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">RECOMMENDED/CONCUR</th> <th style="width:20%;">DATE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>		RECOMMENDED/CONCUR	DATE																				
RECOMMENDED/CONCUR	DATE																							

PRINT NO. 4 AUTHORIZED: *F. J. Appelloni* DATE: 12/15/94
 TITLE: MGR-FOSSIL PLANT ENGRG

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: BRUNNER ISLAND SES - CONSTRUCT NEW PYRITES REMEDIATION		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 25,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 744,000 BUDGET ITEM NO: 4115 PROJECT PRIORITY:	

EST START DATES: ENGINEERING:	CONSTRUCTION:	EST IN SERVICE: 07/97
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Construct a new 2,000,000 cubic yard lined pyrites and and miscellaneous solid waste disposal facility.

This work is required to provide a new solid waste disposal facility for mill rejects and miscellaneous plant solid wastes. This is necessary due to basin closures to comply with Residual Waste Regulations of the Pennsylvania Department of Environmental Resources.

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
 TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
 AUTHORIZED AMOUNT \$		
	25,000	

PRINT NO. 1	AUTHORIZED: <u><i>Eric Martin</i></u> TITLE: MGR-FPE SERVICES & DRAFTING	DATE: <u>12/15/90</u>
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FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 103832

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: BRUNNER ISLAND SES - COAL PILE REMEDIATION		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 25,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 3,406,000 BUDGET ITEM NO: 4116 PROJECT PRIORITY:	
EST START DATES: ENGINEERING:		CONSTRUCTION:
		EST IN SERVICE: 12/96

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Install a liner under the coal pile to comply with Residual Waste Regulations of the Pennsylvania Department of Environmental Resources.

This work is required because PP&L has been cited numerous times by the DER due to contaminated ground water seepage from the coal pile. The DER has also expressed a desire for PP&L to implement remedial actions at the coal pile.

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
 TOTAL ADDITIONS \$ _____		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
 AUTHORIZED AMOUNT \$ 25,000		

PRINT NO. 2

AUTHORIZED:

Ews Martin

DATE: 12/15/91

TITLE: MGR-FPE SERVICES & DRAFTING

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: BRUNNER ISLAND SES UNIT #3 - INSTALL LOW NOX BURNERS		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 17,212,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 16,898,000 BUDGET ITEM NO: 4140 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 09/92 CONSTRUCTION: 09/94 EST IN SERVICE: 11/94

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Install low NOx burner system at Brunner Island SES Unit 3. The burner technology necessary will include separated and close-coupled overfire air low NOx concentric firing system. Included will be new ignitors, visible light flame scanners and a new burner management system.

This project is required by the Clean Air Act Amendment of 1990. Failure to meet regulations by the compliance dates will subject the company to large fines and/or restricted operations.

RELATED ERS: 102037 102041

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 1,847,400	<i>R. W. Murray</i>	7/22/94
CONTRACT CONSTRUCTION 464,000	<i>J. J. Appel</i>	7/25/94
CONSTRUCTION LABOR 7,464,400	<i>R. J. Fink</i>	7/26/94
MATERIAL AND EQUIPMENT 5,991,600	<i>J. M. [unclear]</i>	8-3-94
AFUDC 628,500	<i>[unclear]</i>	8/4/94
CONTINGENCIES 248,700		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 16,644,600		
REMOVAL COST 577,400		
RETIREMENT RELATED RECOVERY 10,000-		
AUTHORIZED AMOUNT \$ 17,212,000		

PRINT NO. 6 AUTHORIZED: *[Signature]* DATE: 7/27/94
TITLE: EXEC VP AND COO

TYPE: SPECIFIC	PHASE: <u>REVISED</u> PROJECT AUTH	WORK ORDER:
TITLE: BRUNNER ISLAND SES - ADD DRY FLY ASH HANDLING SYSTEM		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 28,061,000 RELATED EXPENSE AMT: \$ 109,800 BUDGET EST: \$ 25,365,000 BUDGET ITEM NO: 4164 PROJECT PRIORITY: 10	
EST START DATES: ENGINEERING: 06/92 CONSTRUCTION: 05/93 EST IN SERVICE: 08/95		

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

This ER, previously authorized for \$27,061,000 on March 24, 1994, is being revised to include the York Haven Bypass Road in a separate capital overhead code.

Design, permit and construct facilities to convert Brunner Island Units 1, 2 and 3 to dry fly ash handling. The system will pneumatically convey fly ash under vacuum from the precipitator, baghouse, economizer, and airheater hoppers to new storage silos constructed of concrete. PP&L will attempt to recycle 100% of the ash for mine reclamation, on-site and off-site construction projects, and outside sales. Ash from the silos can be removed dry for sales or conditioned with water and lime for structural fill at on-site or off-site projects.

Removal/Salvage under this ER is only for removal of ash conveyor piping under the precipitator or baghouse that must be replaced with larger piping. The existing wet fly ash disposal system will be retained as back-up for approximately one year after the dry system is in service. After one year, the wet system will be retired and removed (if justified) under a separate ER.

A new ash management strategy is required at Brunner Island by mid-1995 to mid-1996 because existing disposal facilities must

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 4,162,500	<i>R. W. Murray</i>	4/18/94
CONTRACT CONSTRUCTION	<i>P. J. Eppel</i>	4/22/94
CONSTRUCTION LABOR 13,838,100	<i>R. J. Shale</i>	4/22/94
MATERIAL AND EQUIPMENT 6,994,400	<i>W. J. ...</i>	5/3/94
AFUDC 1,795,800	<i>J. ...</i>	5/9/94
CONTINGENCIES 779,700		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 27,570,500		
REMOVAL COST 502,900		
RETIREMENT RELATED RECOVERY 12,400-		
AUTHORIZED AMOUNT \$ 28,061,000		

PRINT NO. 8

AUTHORIZED: *[Signature]*

TITLE: EXEC VP AND COO

DATE: 4/25/94

TYPE: SPECIFIC	PHASE: REVISED PROJECT AUTH	WORK ORDER:
TITLE: BRUNNER ISLAND SES - ADD DRY FLY ASH HANDLING SYSTEM		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 28,061,000 RELATED EXPENSE AMT: \$ 109,800 BUDGET EST: \$ 25,365,000 BUDGET ITEM NO: 4164 PROJECT PRIORITY: 10	
EST START DATES: ENGINEERING: 06/92 CONSTRUCTION: 05/93		EST IN SERVICE: 08/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

be closed. Basin No. 7 the existing wet disposal area, will approach the end of its useful life and will violate total suspended solids (TSS) limits if not replaced. Coincidentally, strict residual waste regulations become effective mid-1997, and it is not cost-effective to modify existing basins or to construct new wet disposal facilities to comply. Dry fly ash handling is the most cost-effective, environmentally-prudent and publicly-acceptable alternative and is the only option that allows recycling of the ash. An economic analysis from October 1991 (original authorization of this ER) clearly concludes dry disposal is less costly than wet disposal in the short and long terms. The recent decision to defer the dry disposal facility, possibly indefinitely, and to recycle all of Brunner Island's dry ash does not change this conclusion. In fact, it lowers the cost of dry disposal relative to the wet disposal options. Also, the likelihood of scrubbers at Brunner Island has decreased since the original economic analysis, but this does not significantly alter the economics of ash disposal options. Therefore, the economic analysis was not redone.

Dry fly ash is also more environmentally responsible and is more acceptable to the public: An opportunity to market and recycle 100% of dry fly ash, 50% less plant wastewater usage/discharge, Reduced river contamination, 300 acres less future land for waste disposal (should a dry disposal facility become necessary--compared to wet disposal), Storage facility can be accommodated totally on the island. This reduces overall impact on the community should a dry disposal facility become necessary, Public and regulatory agency acceptance is more likely than wet disposal:

Budget Item Request #92-406

EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: PROJECT ESTIMATE	WORK ORDER:																		
TITLE: BRUNNER ISLAND SES - DRY FLY ASH CREW AND SERVICE BUILDING																				
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 25,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 376,000 BUDGET ITEM NO: 4188 PROJECT PRIORITY:																			
EST START DATES: ENGINEERING:		CONSTRUCTION:																		
		EST IN SERVICE: 05/95																		
DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W: Construct a new Office and Services Building for a contractor to operate and maintain the dry fly ash and bottom ash facilities at Brunner Island. The building is estimated at 3,000 square feet. Included is locker and shower rooms for 9-10 male and 2-4 female employees, a laundry room, lunch room, office areas for the contractor and PP&L Supervisor, and a QC test room for fly ash sales, a large one bay garage for maintenance of equipment and a storage area for calcium and dust control chemicals. Water and sewer lines will be extended approximately 500 ft. to this facility. This project is required for a contractor to operate and maintain the Dry Fly Ash Facility planned to be in-service in early 1995, which is required to comply with Pa. Residual Waste Regulations.																				
RELATED ERS:																				
----- CAPITAL ESTIMATES ----- ENGINEERING & OVERHEADS \$ CONTRACT CONSTRUCTION CONSTRUCTION LABOR MATERIAL AND EQUIPMENT AFUDC CONTINGENCIES CONSTR. COST RECOVERY TOTAL ADDITIONS \$ REMOVAL COST RETIREMENT RELATED RECOVERY AUTHORIZED AMOUNT \$ 25,000	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:70%;">RECOMMENDED/CONCUR</th> <th style="width:30%;">DATE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>		RECOMMENDED/CONCUR	DATE																
RECOMMENDED/CONCUR	DATE																			

PRINT NO. 4 AUTHORIZED: Tom Mart DATE: 12/21/94
 TITLE: MGR-FPE SERVICES & DRAFTING

FORM NO: 100-434

EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: BRUNNER ISLAND SES - INSTALL SLURRY WALL AND CAP ON BASIN #3		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 PPE - PRODUCTION		AUTHORIZED CAPITAL AMT: \$ 6,587,800 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 6,189,000 BUDGET ITEM NO: 4192 PROJECT PRIORITY: 10
EST START DATES: ENGINEERING: 01/93 CONSTRUCTION: 09/93		EST IN SERVICE: 12/94

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design and Construct a soil-bentonite slurry wall in the dikes around closed Ash Basin #3 and install an impermeable synthetic cap on top. The slurry wall will be three feet wide, about 30 feet deep, and about 10,250 feet long. The cap will be designed and built to include provisions for future uses such as laydown areas.

This project is required to remediate the ground water degradation and resultant surface seepage caused by past pyrites disposal operations.

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 395,300	<i>R.W. Murray</i>	1/13/93
CONTRACT CONSTRUCTION	<i>J. J. Eppelmer</i>	1/14/93
CONSTRUCTION LABOR 1,542,100	<i>P. J. F. ...</i>	1/13/93
MATERIAL AND EQUIPMENT 3,566,700	<i>W. J. ...</i>	2/16/93
AFUDC 480,400	<i>...</i>	2/17/93
CONTINGENCIES 602,800		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 6,587,300		
REMOVAL COST 500		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 6,587,800		

PRINT NO. 3

AUTHORIZED: *[Signature]*

DATE: 1/20/93

TITLE: SR VP-SYSTEM POWER & ENGRG

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: BRUNNER ISLAND SES CLOSE ASH BASIN #6 - PHASE I		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 72,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,490,000 BUDGET ITEM NO: 4205 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 02/93 CONSTRUCTION:	EST IN SERVICE: 12/98
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design a closure plan for Ash Basin #6 at Brunner Island SES that is acceptable to the DER. The plans will include removal of pH control facilities and outlet structures, installation of a two-foot layer of clay or synthetic liner, installation of a drainage layer, and installation of a two-foot thick layer of cover soils. Grading may be modified to accommodate future uses such as recreation or farming.

This project is required because the Pennsylvania Residual Waste Regulation requires basins that are adversely affecting the local groundwater to be lined or to be closed. It is not practical to line these basins that have been in-service for several years, therefore the only alternative is to close these basins.

Budget Item Request #92-014

RELATED ERS: 102147

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$		
	72,000	

PRINT NO. 3	AUTHORIZED: <u><i>JH Speck</i></u>	DATE: <u>12/15/94</u>
	TITLE: MGR-FOSSIL PLANT ENGRG	

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102147

TYPE: SPECIFIC **PHASE:** DESIGN ENGINEERING **WORK ORDER:**

TITLE: BRUNNER ISLAND SES CLOSE ASH BASIN #7 - PHASE I

<p>----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 PPE - PRODUCTION</p>	<p>AUTHORIZED CAPITAL AMT: \$ 164,100 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,590,000 BUDGET ITEM NO: 4206 PROJECT PRIORITY: 10</p>
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EST START DATES: ENGINEERING: 02/93 CONSTRUCTION: **EST IN SERVICE:** 12/98

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design a closure plan for Ash Basin #7 at Brunner Island SES that is acceptable to the DER. The plans will include removal of pH control facilities and outlet structures, installation of a two-foot layer of clay or synthetic liner, installation of a drainage layer, and installation of a two-foot thick layer of cover soils. Grading may be modified to accommodate future uses such as recreation or farming.

This project is required because the Pennsylvania Residual Waste Regulation requires basins that are adversely affecting the local groundwater to be lined or to be closed. It is not practical to line these basins that have been in-service for several years, therefore the only alternative is to close these basins.

Budget Item Request #92-015

RELATED ERS: 102146

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$		
	164,100	

PRINT NO. 3 **AUTHORIZED:** W. H. Espeleman **DATE:** 12/15/90
TITLE: MGR-FOSSIL PLANT ENCRG

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: BRUNNER ISLAND SES UNITS #1, 2 & 3 - ADDITION TO FUEL OIL STORAGE TANKS		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION		AUTHORIZED CAPITAL AMT: \$ 439,000 RELATED EXPENSE AMT: \$ 11,900 BUDGET EST: \$ 439,000 BUDGET ITEM NO: 4218 PROJECT PRIORITY:

EST START DATES: ENGINEERING: 06/93 CONSTRUCTION: 08/93 EST IN SERVICE: 09/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Add new false bottoms to the three fuel oil tanks at Brunner Island SES to meet all regulations including provisions for a leak detection system to eliminate the possibility of an undetected leak through tank support pad. Add to the concrete pads used in the truck unloading and fuel oil pump areas to eliminate spills from leaving these areas. These tanks are Unit #1 50,000 gallon (01-02A), Unit #2 50,000 gallon (01-03A), and the Unit #3 200,000 gallon (01-04A). There will be no salvage.

This project is required because the oil leakage/spills will cause ground water and soil contamination. This will result in costly clean-up and possible fines and jeopardizes the Company's good faith relations with regulatory agencies.

Budget Item Request #92-029

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 63,700		
CONTRACT CONSTRUCTION 213,600		
CONSTRUCTION LABOR 53,900		
MATERIAL AND EQUIPMENT 12,200		
AFUDC 21,700		
CONTINGENCIES 48,600		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 413,700		
REMOVAL COST 25,300		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 439,000		

PRINT NO. 6 AUTHORIZED: *RJ Shuler* DATE: 12/21/94
 TITLE: V P-POWER PRODUCTION & ENGRG

TYPE: SPECIFIC	PHASE: REVISED PROJECT AUTH	WORK ORDER:
TITLE: BRUNNER ISLAND UNITS 1 & 2 - FUEL OIL CONTAINMENT BASIN ADD CLAY LINER		
----- COST AREA ----- RESP: 635 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 79,400 RELATED EXPENSE AMT: \$ 23,000 BUDGET EST: \$ 79,400 BUDGET ITEM NO: 4218 PROJECT PRIORITY: 30	

EST START DATES: ENGINEERING: 07/93 CONSTRUCTION: 03/94 EST IN SERVICE: 09/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

This ER previously authorized for \$156,300 on August 9, 1993 for Brunner Island Units 1, 2, and 3 is being revised to only include the addition of a a clay liner to the Brunner Island Units 1 & 2 fuel oil containment basin. There will be a separate ER to remove the stones and add a synthetic liner to the unit 3 fuel oil containment basin.

This ER will add an impermeable clay liner to the Unit 1 & 2 fuel oil containment basin. The existing synthetic liner in this basin will be replaced and the replacement will be charged to expense.

This project is required because there is no impermeable clay liner below the synthetic liner to act as a secondary containment in the event of spillage or tank leaks. The existing synthetic liner must be replaced because it is torn and punctured in many places and cannot be repaired.

Budget Item Request #92-029.

RELATED ERS: 102342

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 15,700		
CONTRACT CONSTRUCTION 21,300		
CONSTRUCTION LABOR 25,300		
MATERIAL AND EQUIPMENT 5,100		
AFUDC 3,500		
CONTINGENCIES 8,500		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 79,400		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 79,400		

PRINT NO. 5 AUTHORIZED: [Signature] DATE: 12/20/94
 TITLE: MGR-FOSSIL PLANT ENGRG

EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: BRUNNER ISLAND SES UNIT #3 - FUEL OIL CONTAINMENT BASIN ADD LINER		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 77,000 RELATED EXPENSE AMT: \$ 31,300 BUDGET EST: \$ 135,600 BUDGET ITEM NO: 4218 PROJECT PRIORITY: 30	

EST START DATES: ENGINEERING: 07/93	CONSTRUCTION: 03/94	EST IN SERVICE: 09/95
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Remove existing stones from the Unit 3 fuel oil containment basin. The stones will not be replaced. The stones must be environmentally cleaned prior to its disposal and such cost is charged to expense. Add a synthetic liner to this basin.

This project is required because the synthetic liner is required to prevent soil contamination in the event of spillage or tank leaks. The stones are no longer required and would increase cleanup costs in the event of a spill or leak.

Budget Item Request #92-029

RELATED ERS: 102306

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 15,700		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 33,300		
MATERIAL AND EQUIPMENT 4,000		
AFUDC 3,500		
CONTINGENCIES 8,500		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 65,000		
REMOVAL COST 12,000		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 77,000		

PRINT NO. 4 AUTHORIZED: *JF Espelhem* DATE: 12/20/...
 TITLE: MGR-FOSSIL PLANT ENGRG

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: BRUNNER ISLAND SES - ADD LAND IMPROVEMENTS TO WETLANDS PHASE 1		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 CONSTR-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 83,200 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 283,000 BUDGET ITEM NO: 4231 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 11/93 CONSTRUCTION:	EST IN SERVICE: 06/96
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Contract a wetlands consultant to design and assist with permitting the improvements to the wetlands adjacent to and west of Ash Basin #3.

This work was committed to as part of the PA DER permit to construct Ash Basin #7. These wetlands were to compensate for the wetlands lost due to Basin #7. An attempt to comply with this commitment at the time Basin #7 was constructed was unsuccessful, primarily due to undesirable weeds and low pH leachate from Basin #3. A slurry wall and cap being added to Basin #3 in 1994 are expected to stop the leachate. Desirable vegetation can then be planted as part of the wetlands improvement.

Budget Item Request #93-018

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$	83,200	

PRINT NO. 3	AUTHORIZED: <u>R.W. Murray</u> TITLE: MGR-PLANT ENGRG-FPE	DATE: <u>12/13/94</u>
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TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: BRUNNER ISLAND SES - CLOSE SOUTH PORTION OF ASH BASIN #4 PHASE 1		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 86,400 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 584,000 BUDGET ITEM NO: 4234 PROJECT PRIORITY:	

EST START DATES: ENGINEERING: 01/94 CONSTRUCTION:	EST IN SERVICE: 07/97
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design a closure plan for Ash Basin #4 at Brunner Island SES that is acceptable to the DER. The plans will include the removal or encapsulation of mill rejects and a closure capping system.

This project is required because the Pennsylvania Residual Waste Regulation requires basins that are adversely affecting the local groundwater to be lined or to be closed. It is not practical to line these basins that have been in-service for several years, therefore the only alternative is to close these basins.

Basin #4 will be closed in two parts. The first part will be included in this ER, and will be sized to accommodate new water treatment facilities on top, and will be completed in 1996. The remainder of the basin will be closed as a separate project after 1997.

Budget Item Request #92-013

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$	86,400	

PRINT NO. 4	AUTHORIZED: <u><i>[Signature]</i></u> TITLE: MGR-FOSSIL PLANT ENGR	DATE: 12/15/94
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EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:
TITLE: BRUNNER ISLAND SES - DESIGN WASTE WATER TREATMENT FACILITIES ON BASIN #4 - PHASE 1		
----- COST AREA ----- RESP: 639 PWR PROD-BRUNNER ISLAND CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 345,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 1,186,000 BUDGET ITEM NO: 4235 PROJECT PRIORITY:	

EST START DATES: ENGINEERING: 01/94 CONSTRUCTION:	EST IN SERVICE: 07/97
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Design waste water treatment facilities to be constructed on the newly closed portion of Basin 4. These facilities will perform the functions of Basins 4, 6 and 7. Phase 2 will construct these facilities.

This project is required because the Pennsylvania Residual Waste Regulations require that ash basins either be altered or closed. Basin 4 cannot be altered to comply with the regulations, therefore it must be closed. A closure plan is required by July 4, 1994, and the basin must be taken out of service by July 4, 1997. Ash Basins 6 & 7 must also be removed from service. This requires facilities to perform the waste water treatment now handled by the basins. These facilities will be needed when the basins are removed from service, by July 4, 1997. Water from precipitator, economizer, and air heater washes, the Basin 2 sump, and the equalization pond will be treated. This new treatment facility will be located on the newly closed portion of Basin 4.

Budget Item Request #94-001

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
 TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
 AUTHORIZED AMOUNT \$		
	345,000	

PRINT NO. 3	AUTHORIZED: <u>RJS</u> TITLE: VP-POWER PRODUCTION & ENGRG	DATE: <u>12/24/94</u>
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EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: ADVANCE	WORK ORDER:
TITLE: MONTOUR SES UNIT 1 - INSTALL LOW NOX BURNERS		
----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION		AUTHORIZED CAPITAL AMT: \$ 1,500,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 17,095,000 BUDGET ITEM NO: 5103 PROJECT PRIORITY: 10

EST START DATES: ENGINEERING: 09/93	CONSTRUCTION: 03/95	EST IN SERVICE: 06/95
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

An Advance Project Authorization is required to allow pre-outage construction, site prep, warranty baseline testing activities and early material deliveries/payments to proceed.

Install low NOx burner system on Montour Unit 1.

This project is required by Clean Air Ammendment of 1990 for Title I compliance.

RELATED ERS: 102143

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 1,500,000		

PRINT NO. 6 **AUTHORIZED:** *[Signature]* **DATE:** 12/15/94
TITLE: MGR-FOSSIL PLANT ENGRG

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102092

TYPE: SPECIFIC **PHASE:** PROJECT AUTHORIZATION **WORK ORDER:**

TITLE: MONTOUR SES CLOSE ASH DISPOSAL AREA #2

<p>----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION</p>	<p>AUTHORIZED CAPITAL AMT: \$ 544,600 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 545,000 BUDGET ITEM NO: 5153 PROJECT PRIORITY: 10</p>
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EST START DATES: ENGINEERING: 12/93 CONSTRUCTION: 09/94 **EST IN SERVICE:** 05/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Close Ash Area #2 in accordance with the original permits from the DER for construction of this ash area. Work is expected to include: Capping the ash pile to minimize rainfall infiltration, installing perimeter leachate collection piping, filling in the leachate collection basin and removal of liner and underground drainage culverts.

This project is required because the Ash Disposal Area is filled to capacity and is no longer being used. The ash area must be closed to comply with DER regulations. Closing the ash area under the original permit regulations is the lowest cost alternative to comply with the DER regulations and is therefore justified.

Budget Item Request #91-415

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 98,400		
CONTRACT CONSTRUCTION 268,000		
CONSTRUCTION LABOR 56,000		
MATERIAL AND EQUIPMENT 29,700		
AFUDC 18,600		
CONTINGENCIES:		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 470,700		
REMOVAL COST 74,000		
RETIREMENT RELATED RECOVERY 100-		
AUTHORIZED AMOUNT \$ 544,600		

PRINT NO. 4 **AUTHORIZED:** *R. J. Strickland* **DATE:** 12/31/97
TITLE: VP-POWER PRODUCTION & ENGRG

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102093

TYPE: SPECIFIC	PHASE: DESIGN ENGINEERING	WORK ORDER:																						
TITLE: MONTOUR SES CLOSE ASH BASIN #1																								
<p>----- COST AREA -----</p> <p>RESP: 630 PWR PROD-MONTOUR</p> <p>CONSTR: 551 MWF-PP&E</p> <p>ENG BY: 622 FPE - PRODUCTION</p>	<p>AUTHORIZED CAPITAL AMT: \$ 473,400</p> <p>RELATED EXPENSE AMT: \$</p> <p>BUDGET EST: \$ 6,914,000</p> <p>BUDGET ITEM NO: 5154</p> <p>PROJECT PRIORITY: 10</p>																							
EST START DATES: ENGINEERING: 03/93 CONSTRUCTION:		EST IN SERVICE: 11/97																						
<p>DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:</p> <p>Design a closure plan for Ash Basin #1 at Montour SES that is acceptable to the DER. The plan will include removal of equipment and structures from the basin, installation of a two-foot layer of clay or synthetic liner, installation of a drainage layer, and installation of a two-foot thick layer of cover soils. The plan will also state the year in which final closure will occur, if the basin is to be closed in stages, descriptions of erosion and sedimentation control, regrading and revegetation, water quality monitoring, leachate management, and proposed land use following the closure of the ash basin.</p> <p>This project is required because the Pennsylvania Residual Waste Regulation requires basins that are adversely affecting the local groundwater to be lined or to be closed. It is not practical to line a basin that has been in-service for several years, therefore the only alternative is to close the basin.</p> <p>Budget Item Request #91-416</p>																								
RELATED ERS:																								
<p>----- CAPITAL ESTIMATES -----</p> <p>ENGINEERING & OVERHEADS \$</p> <p>CONTRACT CONSTRUCTION</p> <p>CONSTRUCTION LABOR</p> <p>MATERIAL AND EQUIPMENT</p> <p>AFUDC</p> <p>CONTINGENCIES</p> <p>CONSTR. COST RECOVERY</p> <p>TOTAL ADDITIONS \$</p> <p>REMOVAL COST</p> <p>RETIREMENT RELATED RECOVERY</p> <p>AUTHORIZED AMOUNT \$ 473,400</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">RECOMMENDED/CONCUR</th> <th style="width:20%;">DATE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>		RECOMMENDED/CONCUR	DATE																				
RECOMMENDED/CONCUR	DATE																							
PRINT NO. 6	AUTHORIZED: <u><i>[Signature]</i></u>	DATE: <u>12/15/94</u>																						
TITLE: MGR-FOSSIL PLANT ENGRG																								

TYPE: SPECIFIC	PHASE: PROJECT ESTIMATE	WORK ORDER:																				
TITLE: MONTOUR SES - NEW BOTTOM ASH FACILITIES																						
----- COST AREA ----- RSP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 25,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 2,990,000 BUDGET ITEM NO: 5156 PROJECT PRIORITY:																					
EST START DATES: ENGINEERING:		CONSTRUCTION:																				
		EST IN SERVICE: 06/97																				
DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W: Provide new facilities for the handling, dewatering, storage and disposal of bottom ash at Montour SES. The facilities will conform to the requirements of the new PA DER Residual Waste Regulations adopted July 1992. This project is required because Ash Basin No. 1, which currently receives the bottom ash must be closed by July 1997 as a result of the Residual Waste Regulations. New, more extensive replacement facilities must be provided so that the Montour units can continue to operate.																						
RELATED ERS:																						
----- CAPITAL ESTIMATES ----- ENGINEERING & OVERHEADS \$ CONTRACT CONSTRUCTION CONSTRUCTION LABOR MATERIAL AND EQUIPMENT AFUDC CONTINGENCIES CONSTR. COST RECOVERY TOTAL ADDITIONS \$ REMOVAL COST RETIREMENT RELATED RECOVERY AUTHORIZED AMOUNT \$ 25,000	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">RECOMMENDED/CONCUR</th> <th style="width:20%;">DATE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>		RECOMMENDED/CONCUR	DATE																		
RECOMMENDED/CONCUR	DATE																					

PRINT NO. 2 AUTHORIZED: Lupe Martin DATE: 12/15/94
 TITLE: MGR-FPE SERVICES & DRAFTING

FORM NO: 100-434

EXPENDITURE REQUISITION

TYPE: SPECIFIC	PHASE: PROJECT ESTIMATE	WORK ORDER:
TITLE: MONTOUR SES - NEW PYRITES FACILITIES		
----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 25,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 900,000 BUDGET ITEM NO: 5157 PROJECT PRIORITY:	

EST START DATES: ENGINEERING:	CONSTRUCTION:	EST IN SERVICE: 12/96
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Provide new facilities for the handling, dewatering and disposal of pyrites at Montour SES. The facilities will conform to the requirements of the new PA DER Residual Waste Regulations adopted July 1992.

This project is required because Ash Basin No. 1, which currently receives the pyrites, must be closed by July 1997 as a result of the Residual Waste Regulations. New, more extensive replacement facilities must be provided so that the Montour units can continue to operate.

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR		
MATERIAL AND EQUIPMENT		
AFUDC		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 25,000		

PRINT NO. 2	AUTHORIZED: <u>Tom Martin</u> TITLE: MGR-FPE SERVICES & DRAFTING	DATE: <u>12/15/91</u>
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TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: MONTOUR SES - CONSTRUCT COAL YARD EQUIPMENT WASH PAD		
----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 171,300 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 171,000 BUDGET ITEM NO: 5169 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 01/94	CONSTRUCTION: 08/94	EST IN SERVICE: 11/94
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Install a 80' x 60' concrete wash pad behind the coal yard garage along with an interceptor tank to remove sediments from the wash water and an oil water separator to remove oil and grease.

This project is required because at the present time water that has been used for vehicle washing is considered "process" water which must be collected and treated in accordance with the NPDES permit. Therefore it is no longer acceptable to allow untreated wash water to soak into the ground or run-off to detention basin where it is only treated for pH. This project will install a wash pad along with the necessary trenches and piping to collect all equipment wash water. This water will be routed to an interceptor tank for sediment removal and then to an oil water separator before being discharged to the Plant Waste and retention basins. Waste water outflow from the oil water separator shall meet PA DER oil and grease effluent standards.

Budget Item Request #92-428

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 40,400		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 63,900		
MATERIAL AND EQUIPMENT 46,600		
AFUDC 7,300		
CONTINGENCIES 13,100		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 171,300		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 171,300		

PRINT NO. 3	AUTHORIZED: <u><i>[Signature]</i></u> TITLE: MGR-FOSSIL PLANT ENGR	DATE: <u>12/15/94</u>
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TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
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TITLE: MONTOUR SES UNIT 1 - REPLACE SULFUR BURNING GAS CONDITIONING CONTROL SYSTEM

<p>----- COST AREA -----</p> <p>RESP: 630 PWR PROD-MONTOUR</p> <p>CONSTR: 551 MWF-PP&E</p> <p>ENG BY: 622 FPE - PRODUCTION</p>	<table style="width:100%;"> <tr> <td>AUTHORIZED CAPITAL AMT: \$</td> <td style="text-align: right;">366,700</td> </tr> <tr> <td>RELATED EXPENSE AMT: \$</td> <td style="text-align: right;">5,700</td> </tr> <tr> <td>BUDGET EST: \$</td> <td style="text-align: right;">368,000</td> </tr> <tr> <td>BUDGET ITEM NO:</td> <td style="text-align: right;">5171</td> </tr> <tr> <td>PROJECT PRIORITY:</td> <td style="text-align: right;">10</td> </tr> </table>	AUTHORIZED CAPITAL AMT: \$	366,700	RELATED EXPENSE AMT: \$	5,700	BUDGET EST: \$	368,000	BUDGET ITEM NO:	5171	PROJECT PRIORITY:	10
AUTHORIZED CAPITAL AMT: \$	366,700										
RELATED EXPENSE AMT: \$	5,700										
BUDGET EST: \$	368,000										
BUDGET ITEM NO:	5171										
PROJECT PRIORITY:	10										

EST START DATES: ENGINEERING: 06/94 CONSTRUCTION: 02/95 EST IN SERVICE: 06/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Replace the sulfur burning gas conditioning control system on Montour Unit 1.

This project is required because the existing controls are old, obsolete, and spare parts are no longer available. Reliable operation of these controls is essential to ensure the compliance of Montour Unit 1 with existing particulate emission (0.10 lbs/Mbtu) and opacity regulations (20% based on one minute average; exceedance no more than four minutes per hour) on a continual basis.

Budget Item Request #93-407.

RELATED ERS: 102319

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 85,900		
CONTRACT CONSTRUCTION 5,200		
CONSTRUCTION LABOR 49,200		
MATERIAL AND EQUIPMENT 194,400		
AFUDC 11,900		
CONTINGENCIES 19,200		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 365,800		
REMOVAL COST 1,000		
RETIREMENT RELATED RECOVERY 100-		
AUTHORIZED AMOUNT \$ 366,700		

PRINT NO. 4 **AUTHORIZED:** [Signature] **DATE:** 12/20/74

TITLE: MGR-FOSSIL PLANT ENGRG

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 102319

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: MONTOUR SES UNIT 2 - REPLACE SULFUR BURNING GAS CONDITIONING CONTROL SYSTEM		
----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 332,100 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 332,000 BUDGET ITEM NO: 5172 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 01/94 CONSTRUCTION: 02/96 EST IN SERVICE: 06/96

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND E/W:

Replace the sulfur burning gas conditioning control system on Montour Unit 2.

This project is required because the existing controls are old, obsolete, and spare parts are no longer available. Reliable operation of these controls is essential to ensure the compliance of Montour Unit 2 with existing particulate emission (0.10 lbs/Mbtu) and opacity regulations (20% based on one minute average; exceedance no more than four minutes per hour) on a continual basis.

Budget Item Request #93-407

RELATED ERS: 102316

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 62,200		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 34,800		
MATERIAL AND EQUIPMENT 201,000		
AFUDC 15,900		
CONTINGENCIES 17,300		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 331,200		
REMOVAL COST 1,000		
RETIREMENT RELATED RECOVERY 100-		
AUTHORIZED AMOUNT \$ 332,100		

PRINT NO. 4

AUTHORIZED: R.J. Storlin
 TITLE: VP POWER PRODUCTION & ENCRG

DATE: 12/21/90

TYPE: SPECIFIC	PHASE: ADVANCE	WORK ORDER:
TITLE: MONTOUR SES UNITS #1 & #2 - ADD SEWAGE PUMPING STATION		
----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 57,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 250,000 BUDGET ITEM NO: 5179 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 05/94	CONSTRUCTION: 09/94	EST IN SERVICE: 12/95
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

An Advance Authorization is required to resolve an immediate health and environmental problem.

Add a sewage pumping station and tie the coal yard sewage system to the main station sewage treatment system.

The Advance ER will cover Phase I, to install a coal yard sewage pump station to tie the coal yard sewage system to the main station sewage treatment system.

Phase II will expand the station sewage treatment facility to resolve concerns caused by large-gray water flows to the treatment plant. This work will be completed in 1995. Total project cost is expected to be about \$250,000.

This project is required because the coal yard sewage facilities are served by a septic tank and tile field that backs up during shower time and periodically, the excess overflows through the septic tank vent. This problem creates a health hazard and creates a violation of DER water quality regulations. Pumping out the septic tank and cleaning out the tile field distribution piping has been done by the plant on several occasions. However, this is only a temporary solution because the site soils are not appropriate for sewage treatment via a septic tank and tile field. The daily occurrence of this large

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$ 18,600		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 20,100		
MATERIAL AND EQUIPMENT 17,300		
AFUDC 1,000		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 57,000		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 57,000		

PRINT NO. 3 AUTHORIZED: [Signature] DATE: 12/31/...
 TITLE: MGR-FOSSIL PLANT ENGRG

TYPE: SPECIFIC	PHASE: ADVANCE	WORK ORDER:
TITLE: MONTOUR SES UNITS #1 & #2 - ADD SEWAGE PUMPING STATION		
----- COST AREA ----- RESP: 630 PWR PROD-MONTOUR CONSTR: 551 MWF-PP&E ENG BY: 622 FPE - PRODUCTION	AUTHORIZED CAPITAL AMT: \$ 57,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 250,000 BUDGET ITEM NO: 5179 PROJECT PRIORITY: 10	

EST START DATES: ENGINEERING: 05/94	CONSTRUCTION: 09/94	EST IN SERVICE: 12/95
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

quantity of waste cannot be economically handled by a sewage disposal contractor.

This project is the most economic choice to resolve a health hazard and bring the coal yard sewage treatment system into compliance with DER water quality regulations. Sewage overflowing through the septic tank vent is in violation of the NPDES permit. This creates a significant exposure to fines and possible restricted operation of the coal yard septic system.

Budget Item Request #93-410

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: KEYSTONE SES UNIT #1 - INSTALL LOW NOX BURNERS - W. O. 60364		
----- COST AREA ----- RESP: 634 PWR PROD-KEYSTONE CONSTR: ENG BY:	AUTHORIZED CAPITAL AMT: \$ 2,245,900 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 2,245,900 BUDGET ITEM NO: 7511 PROJECT PRIORITY:	

EST START DATES: ENGINEERING:	CONSTRUCTION: 02/94	EST IN SERVICE: 03/95
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Keystone SES - PP&L portion (12.34%) - Install Low NOx Burners.
 This ER was initiated by W.O. 60364

This ER is required to record PP&L portion of this work.

NOTE: This installation is required to comply with the Clean Air Act Amendments of 1990.

RELATED ERS: 104297

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 1,689,700		
MATERIAL AND EQUIPMENT 123,400		
AFUDC 125,000		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 1,938,100		
REMOVAL COST 308,000		
RETIREMENT RELATED RECOVERY 200-		
AUTHORIZED AMOUNT \$ 2,245,900		

PRINT NO. 3 AUTHORIZED: *[Signature]* DATE: 12/21/94
 TITLE: VP-POWER PRODUCTION & ENGRG

TYPE: SPECIFIC	PHASE: PROJECT AUTHORIZATION	WORK ORDER:
TITLE: CONEMAUGH SES - UNIT #1 - INSTALL FLUE GAS SCRUBBER SYSTEM W.O. 61188		
----- COST AREA ----- RESP: 635 PWR PROD-CONEMAUGH CONSTR: ENG BY:	AUTHORIZED CAPITAL AMT: \$ 31,950,000 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 31,950,000 BUDGET ITEM NO: 7752 PROJECT PRIORITY:	

EST START DATES: ENGINEERING:	CONSTRUCTION: 08/91	EST IN SERVICE: 10/94
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DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Conemaugh SES - PP&L portion (11.39%) - to install a complete flue gas scrubber system as covered by W.O. 61188.

This installation is required to comply with the Clean Air Act Amendments of 1990.

This ER is required to record PP&L portion of this work.

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$	<i>W.B. Zupit</i>	10/4/91
CONTRACT CONSTRUCTION	<i>W. J. ...</i>	10/21/91
CONSTRUCTION LABOR 30,007,000	<i>Redhill</i>	10/23/91
MATERIAL AND EQUIPMENT		
AFUDC 1,943,000		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 31,950,000		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 31,950,000		

PRINT NO. 3	AUTHORIZED: <i>GA Long</i>	DATE: 10/3/91
	TITLE: SR VP-SYSTEM POWER & ENGRG	

FORM NO: 100-434

EXPENDITURE REQUISITION

ER NO.: 104579

TYPE: SPECIFIC **PHASE:** PROJECT AUTHORIZATION **WORK ORDER:**

TITLE: CONEMAUGH SES - FLUE GAS DESULFURIZATION SYSTEM - UNIT #2
W. O. 61189

----- COST AREA ----- RESP: 635 PWR PROD-CONEMAUGH CONSTR: ENG BY:	AUTHORIZED CAPITAL AMT: \$ 9,207,500 RELATED EXPENSE AMT: \$ BUDGET EST: \$ 9,387,000 BUDGET ITEM NO: 7753 PROJECT PRIORITY:
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EST START DATES: ENGINEERING: CONSTRUCTION: 06/92 EST IN SERVICE: 11/95

DESCRIPTION OF WORK, PURPOSE AND NECESSITY, STATUS OF ASSOCIATED LAND R/W:

Conemaugh SES - PP&L portion (11.39%) - Install flue gas desulfurization system - Unit #2. This work was initiated by W.O. 61189.

This installation is required to comply with the Clean Air Act Amendments of 1990.

RELATED ERS:

----- CAPITAL ESTIMATES -----	RECOMMENDED/CONCUR	DATE
ENGINEERING & OVERHEADS \$		
CONTRACT CONSTRUCTION		
CONSTRUCTION LABOR 8,653,700		
MATERIAL AND EQUIPMENT		
AFUDC 553,800		
CONTINGENCIES		
CONSTR. COST RECOVERY		
TOTAL ADDITIONS \$ 9,207,500		
REMOVAL COST		
RETIREMENT RELATED RECOVERY		
AUTHORIZED AMOUNT \$ 9,207,500		

PRINT NO. 2 AUTHORIZED: *GA Long* DATE: 12/20/94

- Q. 3. If a claim is made for materials and supplies or fuel inventory, provide a supporting schedule for each claim showing the latest actual 13 monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.
- A. 3. The requested information for materials and supplies is provided in Schedule C-5 of Exhibits Historic 1 and Future 1, respectively. Attachment II-B-3 provides the requested information on fuel inventory for the year ended September 30, 1994.

PP&L's claim for fuel stock requirements as part of cash working capital is based upon maintaining a 40-day supply of bituminous coal at Company-operated generating stations and a 25-day supply of No. 6 fuel oil for the Martins Creek oil-fired units. The claim for other fossil fuels is calculated using a thirteen-month average of quantities for the historic and future test year periods. All of the fuel inventories are valued at the applicable inventory prices at September 30, 1994 and September 30, 1995.

**PENNSYLVANIA POWER & LIGHT COMPANY
FUEL INVENTORIES - ELECTRIC OPERATIONS**

13 Months Ended September 30, 1994

Mo/Yr	Sunbury SES Bituminous Coal		Sunbury SES Anthracite Coal		Sunbury SES Petroleum Coke		Marlins Creek SES Bituminous Coal		Holtwood SES Anthracite Coal	
	Tons	Amount	Tons	Amount	Tons	Amount	Tons	Amount	Tons	Amount
Sep 1993	67,073	1,886,452	828,916	10,257,334	24,384	504,185	42,667	1,753,185	97,652	1,846,321
Oct 1993	61,965	1,737,408	820,143	10,181,466	21,572	438,414	59,691	2,407,231	91,087	1,684,154
Nov 1993	69,326	1,917,535	793,101	9,914,507	20,015	339,154	70,526	2,845,207	87,537	1,630,956
Dec 1993	60,818	1,575,318	737,488	9,317,063	20,273	351,650	63,758	2,543,878	82,199	1,477,194
Jan 1994	42,466	908,159	692,772	8,758,841	14,152	254,130	22,996	923,036	75,178	1,335,505
Feb 1994	62,697	1,723,229	641,979	8,166,839	8,874	162,168	24,337	963,204	62,563	1,086,049
Mar 1994	99,533	3,145,244	589,471	7,484,174	4,348	81,225	37,740	1,515,265	57,849	1,035,451
Apr 1994	106,394	3,424,844	552,189	7,001,772	478	9,058	70,893	2,789,328	53,319	1,038,358
May 1994	98,797	3,185,526	539,152	6,788,692	5,644	77,250	99,300	3,878,379	44,995	895,031
Jun 1994	79,288	2,460,171	555,299	7,057,302	18,642	301,947	81,243	3,188,148	35,907	710,301
Jul 1994	84,043	2,624,398	551,951	7,048,884	14,478	246,589	67,877	2,666,318	39,271	749,629
Aug 1994	59,712	1,574,694	550,547	7,066,345	11,649	202,648	63,894	2,514,491	53,611	952,984
Sep 1994	45,973	980,133	558,960	7,212,566	20,638	369,772	60,276	2,349,421	62,657	1,085,920
Totals	938,084	27,143,110	8,411,967	106,255,783	185,144	3,338,190	765,198	30,337,091	843,825	15,527,851
Mo Avg	72,160	2,087,932	647,074	8,173,522	14,242	256,784	58,861	2,333,822	64,910	1,194,450
Sep 94 Unit Cost		21.32		12.90		17.92		38.96		17.33
13 Mo. Avg. Units x Sep 94 Unit Cost		1,538,451		8,347,255		255,217		2,294,402		1,124,890

Mo/Yr	Holtwood SES Petroleum Coke		Montour SES Bituminous Coal		Brunner Island Bituminous Coal		Keystone Bituminous Coal		Conemaugh Bituminous Coal	
	Tons	Amount	Tons	Amount	Tons	Amount	Tons	Amount	Tons	Amount
Sep 1993	15,168	186,957	508,559	19,293,834	574,579	22,773,857	58,430	2,101,340	68,229	2,029,249
Oct 1993	16,501	194,343	424,031	16,129,872	572,061	22,598,649	72,334	2,781,740	72,976	2,204,333
Nov 1993	19,320	221,874	325,133	12,185,239	588,479	23,144,430	70,783	2,663,431	96,626	2,944,135
Dec 1993	9,200	92,042	249,450	9,629,483	618,538	24,277,320	47,124	1,790,117	98,683	3,014,457
Jan 1994	9,451	96,925	227,712	8,683,489	485,104	19,198,014	45,164	1,727,058	86,087	2,745,017
Feb 1994	9,140	96,057	279,763	10,324,990	410,141	16,151,961	66,892	2,547,854	70,726	2,252,857
Mar 1994	11,465	123,201	392,875	14,358,315	403,812	15,669,114	90,010	3,306,701	63,226	2,019,439
Apr 1994	7,694	83,196	544,100	19,772,789	472,614	18,263,067	110,767	4,094,194	64,905	2,074,739
May 1994	5,749	62,586	666,920	24,392,889	487,480	18,775,385	115,782	4,233,751	61,984	1,988,284
Jun 1994	3,497	38,207	665,271	24,414,276	537,876	20,816,123	118,116	4,349,935	68,793	2,193,698
Jul 1994	1,351	14,798	589,904	22,099,451	377,249	14,717,931	109,043	4,044,744	61,039	1,951,616
Aug 1994	1,474	16,161	469,702	17,562,603	295,775	11,524,735	76,484	2,795,435	67,809	2,143,737
Sep 1994	968	10,615	536,994	20,133,024	353,868	13,756,820	56,202	2,131,694	75,378	2,374,161
Totals	110,979	1,236,961	5,880,414	218,980,253	6,175,576	241,667,407	1,037,131	38,567,994	956,461	29,935,723
Mo Avg	8,537	95,151	452,340	16,844,635	475,044	18,589,801	79,779	2,968,769	73,574	2,302,748
Sep 94 Unit Cost		10.97		37.49		38.88		37.93		31.50
13 Mo. Avg. Units x Sep 94 Unit Cost		93,651		16,958,227		18,469,711		3,026,017		2,317,581

Mo/Yr	Lady Jane Off Site Bituminous Coal		System Reserve Anthracite Silt Coal	
	Tons	Amount	Tons	Amount
Sep 1993			4,774,738	26,732,359
Oct 1993			4,767,441	26,680,738
Nov 1993			4,760,210	26,629,584
Dec 1993			4,756,731	26,604,972
Jan 1994			4,754,870	26,591,807
Feb 1994			4,748,575	26,547,274
Mar 1994			4,737,605	26,469,669
Apr 1994			4,724,420	26,376,394
May 1994			4,697,206	26,183,874
Jun 1994			4,663,055	25,942,280
Jul 1994			4,612,363	25,583,669
Aug 1994			4,558,590	25,203,263
Sep 1994	21,701	551,562	4,501,201	24,797,278
Totals	<u>21,701</u>	<u>551,562</u>	<u>61,057,000</u>	<u>340,343,161</u>
Mo Avg	21,701	551,562	4,696,692	26,180,243
Sep 94 Unit Cost		25.42		5.51
13 Mo. Avg. Units x Sep 94 Unit Cost		551,639		25,878,773

**PENNSYLVANIA POWER & LIGHT COMPANY
FUEL INVENTORIES - ELECTRIC OPERATIONS**

13 Months Ended September 30, 1994

Mo/Yr	Sunbury SES		Martins Creek SES		Hollywood SES		Montour SES		Brunner Island SES	
	Gallons	Amount	Gallons	Amount	Gallons	Amount	Gallons	Amount	Gallons	Amount
Sep 1993	39,469	22,077	50,082	33,997	14,788	8,529	476,894	261,973	2,278	1,211
Oct 1993	43,960	25,365	35,747	23,575	14,819	8,588	348,269	192,872	173,412	98,334
Nov 1993	33,228	18,944	35,897	24,999	13,838	7,771	321,393	176,269	139,748	77,997
Dec 1993	28,632	15,146	45,780	29,776	13,978	7,731	455,892	242,724	203,957	103,102
Jan 1994	67,053	35,374	45,252	29,671	12,612	6,887	265,498	138,303	0	0
Feb 1994	42,090	23,379	27,835	18,454	20,558	11,567	625,627	367,128	94,466	65,724
Mar 1994	40,241	22,004	9,401	6,209	15,219	8,676	612,610	345,796	147,651	83,311
Apr 1994	37,384	19,997	43,718	28,307	14,269	8,134	524,675	294,062	253,888	135,474
May 1994	41,606	21,892	57,385	37,421	21,356	11,891	468,918	255,955	228,533	119,848
Jun 1994	38,867	20,546	37,429	22,914	27,589	15,331	288,859	150,359	242,197	126,618
Jul 1994	40,294	21,527	54,554	31,540	21,995	12,252	539,615	282,914	97,024	50,601
Aug 1994	40,902	22,345	53,512	30,423	14,225	7,982	327,202	171,827	163,959	87,488
Sep 1994	39,309	20,908	53,146	30,048	14,204	7,950	301,989	157,092	75,074	39,214
Totals	533,035	289,505	549,738	347,332	219,450	123,289	5,555,441	3,037,274	1,822,187	988,921
Mo Avg	41,003	22,270	42,288	26,718	16,881	9,464	427,342	233,636	140,168	76,071
Sep 94										
Unit Cost		0.53		0.57		0.56		0.52		0.52
13 Mo. Avg.										
Units x Sep 94										
Unit Cost		21,732		24,104		9,453		222,218		72,887

Mo/Yr	Keystone SES		Conemaugh SES		MCK SES - Oil Fired		MCK SES - Oil Fired	
	#2 Lt. Dist. Oil Gallons	Amount	#2 Lt. Dist. Oil Gallons	Amount	#2 Lt. Dist. Oil (On Site) Barrels	Amount	#6 Residual Oil (On Site) Barrels	Amount
Sep 1993	48,432	27,829	28,225	17,059	1,138	32,462	80,463	1,536,239
Oct 1993	45,457	26,663	25,711	15,550	1,439	40,409	78,967	1,507,677
Nov 1993	49,304	28,446	33,202	19,416	1,100	32,096	51,793	981,011
Dec 1993	41,464	23,899	25,695	13,435	1,100	29,947	50,826	953,944
Jan 1994	44,914	25,046	27,732	14,142	3,462	95,274	27,689	529,364
Feb 1994	43,961	24,890	24,378	12,432	2,393	66,623	72,973	1,516,894
Mar 1994	46,838	26,463	25,310	13,216	2,755	76,575	58,959	1,225,672
Apr 1994	44,078	23,720	26,448	13,867	8,431	229,150	70,853	1,465,639
May 1994	46,194	24,319	24,162	12,678	10,875	298,183	62,929	1,301,510
Jun 1994	46,024	23,814	32,009	16,724	11,585	293,302	84,697	1,554,402
Jul 1994	46,277	24,250	23,887	12,501	11,090	266,926	71,719	1,279,481
Aug 1994	40,990	21,609	31,727	16,941	11,389	269,777	71,449	1,262,542
Sep 1994	47,583	24,835	30,323	16,196	7,437	176,224	62,098	1,097,853
Totals	591,516	325,786	358,809	194,152	74,194	1,906,947	845,415	16,212,230
Mo Avg	45,501	25,060	27,601	14,935	5,707	146,688	65,032	1,247,095
Sep 94								
Unit Cost		0.52		0.53		23.70		17.68
13 Mo. Avg.								
Units x Sep 94								
Unit Cost		23,661		14,629		135,256		1,149,766

Martins Creek SES On-Site/Off-Site Combined Data:

	Mo Avg Bbls	13 Mo Avg Cost	Avg. Unit Cost
#2 Oil	111,812	2,570,366	22.99
#6 Oil	1,198,608	20,726,623	17.29

Mo/Yr	MCK SES - Oil Fired #2 Lt. Dist. Oil (Off Site)		MCK SES - Oil Fired #6 Residual Oil (Off Site)	
	Barrels	Amount	Barrels	Amount
Sep 1993	127,546	3,164,735	1,236,526	19,916,772
Oct 1993	121,578	3,320,046	1,242,801	22,919,363
Nov 1993	109,848	2,994,791	1,180,609	21,735,718
Dec 1993	86,522	2,361,356	541,645	9,751,562
Jan 1994	31,403	834,584	736,548	11,884,348
Feb 1994	80,260	2,051,727	1,392,427	26,031,876
Mar 1994	66,528	1,813,665	1,084,499	21,454,345
Apr 1994	47,470	1,287,055	846,469	16,521,609
May 1994	133,682	2,955,225	1,148,689	18,981,118
Jun 1994	167,931	3,722,661	964,763	15,880,250
Jul 1994	142,940	3,278,956	1,508,822	26,011,175
Aug 1994	132,867	3,043,575	1,428,315	24,680,895
Sep 1994	130,786	3,001,256	1,424,371	24,599,414
Totals	1,379,361	33,829,631	14,736,485	260,368,446
Mo Avg	106,105	2,602,279	1,133,576	20,028,342
Sep 94				
Unit Cost		22 95		17 27
13 Mo. Avg.				
Units x Sep 94				
Unit Cost		2,435,110		19 576 858

Mo/Yr	Allentown CTG		Martins Creek CTG		Harwood CTG	
	#2 Lt. Distl. Oil		#2 Lt. Distl. Oil		#2 Lt. Distl. Oil	
	Gallons	Amount	Gallons	Amount	Gallons	Amount
Sep 1993	180,676	104,269	347,466	227,161	91,767	55,499
Oct 1993	179,852	103,793	143,126	94,249	91,767	55,499
Nov 1993	183,423	103,793	310,102	189,648	91,604	55,400
Dec 1993	172,159	97,419	201,349	129,002	85,470	51,690
Jan 1994	186,810	101,750	209,182	137,541	87,463	49,428
Feb 1994	185,986	105,367	255,616	169,710	119,153	56,669
Mar 1994	0	0	231,678	136,073	91,604	56,420
Apr 1994	195,923	102,445	124,959	79,342	91,312	56,240
May 1994	188,278	110,307	117,991	77,536	96,571	56,269
Jun 1994	188,278	103,302	106,407	64,977	93,974	53,699
Jul 1994	188,278	102,530	244,691	139,064	94,590	53,452
Aug 1994	190,613	102,530	245,127	139,064	94,525	53,452
Sep 1994	191,574	103,152	219,914	122,880	94,688	53,452
Totals	2,231,850	1,240,656	2,757,608	1,706,247	1,224,488	709,167
Mo Avg	171,681	95,435	212,124	131,250	94,191	54,551
Sep 94						
Unit Cost		0.54		0.56		0.56
13 Mo. Avg.						
Units x Sep 94						
Unit Cost		92,708		118,789		52,747

Mo/Yr	Jenkins CTG		Fishbach CTG		Williamsport CTG	
	#2 Lt. Distl. Oil Gallons	Amount	#2 Lt. Distl. Oil Gallons	Amount	#2 Lt. Distl. Oil Gallons	Amount
Sep 1993	89,089	52,798	87,240	51,057	94,899	55,043
Oct 1993	89,186	52,798	87,270	51,057	94,964	55,043
Nov 1993	88,765	52,549	85,042	49,753	92,278	53,486
Dec 1993	82,905	49,080	85,103	49,753	84,835	49,172
Jan 1994	94,722	52,736	80,096	44,776	84,188	46,774
Feb 1994	94,690	55,621	94,047	53,144	93,346	52,206
Mar 1994	94,463	56,269	94,261	60,196	93,281	52,206
Apr 1994	94,140	56,269	90,169	57,583	96,744	54,182
May 1994	92,780	54,963	83,822	53,530	89,721	50,249
Jun 1994	90,676	50,843	93,467	54,366	96,291	50,918
Jul 1994	95,985	53,384	95,573	54,387	98,265	51,898
Aug 1994	96,017	53,384	95,603	54,387	98,200	51,898
Sep 1994	96,050	53,384	95,603	54,387	94,582	49,986
Totals	1,199,468	694,079	1,167,296	688,377	1,211,594	673,063
Mo Avg	92,267	53,391	89,792	52,952	93,200	51,774
Sep 94 Unit Cost		0.56		0.57		0.53
13 Mo. Avg. Units x Sep 94 Unit Cost		51,670		51,181		49,396

Mo/Yr	Lock Haven CTG		Sunbury CTG		Harrisburg CTG	
	#2 Lt. Distl. Oil		#2 Lt. Distl. Oil		#2 Lt. Distl. Oil	
	Gallons	Amount	Gallons	Amount	Gallons	Amount
Sep 1993	87,453	53,993	195,841	113,933	180,814	97,203
Oct 1993	87,453	53,993	195,841	113,933	179,578	96,539
Nov 1993	87,484	53,993	195,710	113,933	183,057	98,459
Dec 1993	87,514	53,993	195,710	113,933	175,870	92,967
Jan 1994	87,545	53,993	173,855	99,980	197,067	104,469
Feb 1994	87,545	53,993	188,798	109,061	183,789	98,145
Mar 1994	87,453	53,993	188,930	109,061	176,465	94,234
Apr 1994	87,453	53,993	188,930	109,061	172,800	93,335
May 1994	87,423	53,993	187,087	108,180	182,187	98,587
Jun 1994	87,423	53,993	186,560	104,689	187,314	98,238
Jul 1994	87,392	53,993	175,567	98,289	183,926	96,778
Aug 1994	87,392	53,993	175,567	97,850	183,972	96,778
Sep 1994	87,453	53,993	175,501	97,850	180,568	92,942
Totals	1,136,983	701,903	2,423,897	1,389,752	2,367,407	1,258,673
Mo Avg	87,460	53,993	186,454	106,904	182,108	98,621
Sep 94						
Unit Cost		0.62		0.56		0.51
13 Mo. Avg.						
Units x Sep 94						
Unit Cost		54,225		104,414		92,875

West Shore CTG

#2 Lt. Distl. Oil

<u>Mo/Yr</u>	<u>Gallons</u>	<u>Amount</u>
Sep 1993	85,164	48,869
Oct 1993	84,890	48,869
Nov 1993	91,850	52,715
Dec 1993	86,995	49,928
Jan 1994	73,472	40,312
Feb 1994	87,575	48,771
Mar 1994	87,514	48,771
Apr 1994	86,812	48,380
May 1994	86,873	47,707
Jun 1994	69,871	37,028
Jul 1994	81,470	43,233
Aug 1994	78,449	41,650
Sep 1994	85,256	45,139
Totals	<u>1,086,191</u>	<u>601,374</u>
Mo Avg	83,553	46,260
Sep 94		
Unit Cost		0.53
13 Mo. Avg.		
Units x Sep 94		
Unit Cost		44,283

- Q. 4. If a claim is made for cash working capital, provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provided in the support data provide a lead-lag study of working capital, completed no more than six months prior to the rate increase filing.
- A. 4. Attachment II-B-4 provides a copy of the working capital lead-lag study. Schedule C-4 of Exhibits Historic 1 and Future 1 sets forth the method and detailed data utilized to determine the Company's claimed cash working capital requirement.

PENNSYLVANIA POWER & LIGHT COMPANY
LAG IN DAYS IN PAYMENT OF OPERATING EXPENSES
3 MONTHS ENDED JULY 31, 1994

	<u>LAG IN DAYS</u>
<u>SALARY PAYROLL</u>	
Lag between the mid-point of fourteen day payroll period for salaried employees and the pay day (payroll period ends on a Sunday and salaried employees paid the following Thursday)	11
<u>HOURLY PAYROLL</u>	
Lag between the mid-point of fourteen day payroll period for hourly employees and the pay day (payroll period ends on a Sunday and hourly employees paid the second Tuesday thereafter)	16
<u>EMPLOYEE BENEFITS</u>	
Lag between payment of employee benefits and mid-point of the time period (month, etc.) the payment applies	37
<u>BITUMINOUS COAL</u>	
Lag between receipt of fuel and payment of invoices based on average lag	36
<u>ANTHRACITE COAL</u>	
Lag between receipt of fuel and payment of invoices based on average lag	37
<u>COAL FREIGHT CHARGES</u>	
Lag between receipt of fuel and payment of invoices based on average lag	23
<u>PETROLEUM COKE</u>	
Lag between receipt of fuel and payment of invoices based on average lag	39
<u>OIL - COMBUSTION TURBINES & DIESELS</u>	
Lag between receipt of fuel and payment of invoices based on average lag	15
<u>OIL - MARTINS CREEK UNITS #3 & 4</u>	
Lag between receipt of fuel and payment of invoices based on average lag	24
<u>OIL FREIGHT CHARGES - MARTINS CREEK #3 & 4</u>	
Lag between the receipt of oil and payment of freight bills	41
<u>FIRM PURCHASED POWER</u>	
Lag between the average firm purchased power receipt date (mid-month) and the payment date	32
<u>SURPLUS PURCHASED POWER</u>	
Lag between the average surplus purchased power receipt date (mid-month) and the payment date	46
<u>OTHER INVOICES</u>	
Lag between the receipt of services and payment of invoices based on a review of selected invoices covering other operating expenses	32

Pennsylvania Power & Light Company
Lag in Salary & Hourly Payroll
3 Months Ended July 31, 1994

SALARY PAYROLL

Midpoint of fourteen day payroll period for salaried employees

NUMBER
OF DAYS

7

Lag between the end of the payroll period and the pay day (payroll
period ends on a Sunday and salaried employees paid the following Thursday)

4

Total

11

HOURLY PAYROLL

Midpoint of fourteen day payroll period for hourly employees

7

Lag between the end of the payroll period and the payday (payroll period
ends on a Sunday and hourly employees paid the second Tuesday thereafter)

9

Total

16

HOST PROGRAM - DYNAMPLAN
FILE - E54230.LAGSUM.DATA
NAME - PAYROLL
GENERAL ACCOUNTING
S.L. Skawski
10/17/94
11:29

Pennsylvania Power & Light Company
 Lag in Payment of Benefits
 3 Months Ended July 31, 1994

HOST PROGRAM - DYNAP
 FILE - E54230.LAGBEN
 NAME - LAGBEN
 GENERAL ACCOUNTING
 S.L. Skawski
 10/17/94
 11:13

	Amount	Days Lag	Weighted Amount
Accidental Death & Dismemberment	\$40,637.88	(66.53)	(\$2,703,638.16)
Dental	489,004.02	5.49	2,684,632.07
Disability	273,486.88	9.98	2,729,399.06
Group Life Insurance	1,386,352.08	3.18	4,408,599.61
Medical Care - Active Plans	4,072,948.93	34.77	141,616,434.30
Medical Care - Retired Plans	2,868,195.12	64.75	185,715,634.02
Pensions	N/A	N/A	N/A
Total	\$9,130,624.91		\$334,451,060.91

Weighted Average Lag =
 Total Weighted Amount/Total Amount = 36.63 Days

Pennsylvania Power & Light Company
Lag in Payment of Accidental Death & Dismemberment Insurance
12 Months Ended July 31, 1994 (A)

Vendor	Voucher Number	Payment Date	Mid Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Metropolitan Life Insurance Co.	546063	8 17 93	9 30 93	130,800.38	(44.00)	(5,755,215.84)
Metropolitan Life Insurance Co.	546817	8 18 93	8 16 93	6.00	2.00	12.00
Metropolitan Life Insurance Co.	573354	9 23 93	9 15 93	6.00	8.00	48.00
Metropolitan Life Insurance Co.	595805	10 21 93	10 16 93	6.00	5.00	30.00
Metropolitan Life Insurance Co.	613769	11 18 93	11 15 93	6.00	3.00	18.00
Metropolitan Life Insurance Co.	634576	12 16 93	12 16 93	6.00		
Metropolitan Life Insurance Co.	655284	1 14 94	1 16 94	6.00	(2.00)	(12.00)
Metropolitan Life Insurance Co.	655285	1 14 94	4 1 94	132,411.28	(77.00)	(10,195,668.56)
Metropolitan Life Insurance Co.	679793	2 25 94	2 14 94	6.00	11.00	66.00
Metropolitan Life Insurance Co.	696871	3 24 94	3 16 94	6.00	8.00	48.00
Metropolitan Life Insurance Co.	719869	4 25 94	4 15 94	6.00	10.00	60.00
Metropolitan Life Insurance Co.	737976	5 24 94	5 16 94	6.00	8.00	48.00
Metropolitan Life Insurance Co.	756838	6 17 94	6 15 94	6.00	2.00	12.00
Metropolitan Life Insurance Co.	774162	7 13 94	7 16 94	6.00	(3.00)	(18.00)
Metropolitan Life Insurance Co.	774163	7 14 94	9 30 94	136,472.47	(78.00)	(10,644,852.66)
Total				\$399,756.11		(\$26,595,425.06)
Weighted Average Lag (A X B) / A =					(66.53)	Days

(A) Premium payments are made semi-annually in advance.

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGBEN.DATA
NAME - DEATH
GENERAL ACCOUNTING
S.L. Skawski
10/06/94
11:02

Pennsylvania Power & Light Company
Lag in Payment of Dental Assistance Plan
3 Months Ended July 31, 1994

Vendor	Voucher Number	Payment Date	Mid Point Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Delta Dental	727319	5 3 94	4 27 94	\$67,314.00	6.00	\$403,884.00
Delta Dental	730177	5 9 94	5 4 94	62,645.31	5.00	313,226.55
Delta Dental	735287	5 16 94	5 11 94	58,309.40	5.00	291,547.00
Delta Dental	736660	5 18 94	5 16 94	15,699.42	2.00	31,398.84
Delta Dental	741316	5 23 94	5 18 94	64,793.25	5.00	323,966.25
Delta Dental	746438	5 31 94	5 25 94	56,985.60	6.00	341,913.60
Delta Dental	749553	6 6 94	6 1 94	46,618.00	5.00	233,090.00
Delta Dental	754726	6 13 94	6 8 94	49,376.90	5.00	246,884.50
Delta Dental	760237	6 21 94	6 15 94	54,829.16	6.00	328,974.96
Delta Dental	764212	6 27 94	6 22 94	56,201.20	5.00	281,006.00
Delta Dental	765262	6 29 94	6 15 94	15,655.86	14.00	219,182.04
Delta Dental	769219	7 5 94	6 29 94	51,407.75	6.00	308,446.50
Delta Dental	773792	7 11 94	7 6 94	43,175.23	5.00	215,876.15
Delta Dental	778279	7 18 94	7 13 94	51,984.90	5.00	259,924.50
Delta Dental	783609	7 25 94	7 20 94	47,337.70	5.00	236,688.50
Jay Marsteller	786698	8 2 94	5 31 94	160.80	63.00	10,130.40
Delta Dental	788527	8 2 94	7 27 94	53,483.20	6.00	320,899.20
	Total			\$795,977.68		\$4,367,038.99
Weighted Average Lag (A X B) / A =					5.49	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGBEN.DATA
NAME - DENTAL
GENERAL ACCOUNTING
S.L. Skawski
10/04/94
12:24

Pennsylvania Power & Light Company
 Lag In Payment of Disability
 3 Months Ended July 31, 1994

Vendor	Voucher Number	Payment Date	Mid Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Life Insurance Co of N.A.	735820	5 26 94	5 16 94	\$183,584.48	10.00	\$1,835,844.80
Life Insurance Co of N.A.	758358	6 28 94	6 15 94	187,171.46	13.00	2,433,228.98
Life Insurance Co of N.A.	777742	7 27 94	7 16 94	190,599.46	7.00	1,334,196.22
	Total			\$561,355.40		\$5,603,270.00
				Weighted Average Lag (A X B) / A =	9.98	Days

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LAGBEN.DATA
 NAME - DISABIL
 GENERAL ACCOUNTING
 S.L. Skewski
 10/04/94
 12:51

Pennsylvania Power & Light Company
Lag in Payment of Group Life Insurance *
3 Months Ended July 31, 1994

Vendor	Voucher Number	Payment Date	Mid Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Metropolitan Life Insurance Co.	739183	5 24 94	5 16 94	\$228,441	8.00	\$1,827,528.00
Metropolitan Life Insurance Co.	756839	6 20 94	6 15 94	574,063	5.00	2,870,315.00
Metropolitan Life Insurance Co.	774196	7 14 94	7 16 94	414,714	-2.00	(829,428.00)
Total				\$1,217,218		\$3,868,415.00
Weighted Average Lag (A X B) / A =					3.18	Days

* Excludes retroactive premium adjustment of \$148,244 for the year 1993.

MOST PROGRAM - DYNAPLAN
FILE - E54230.LAGBEN.DATA
NAME - LIFE
GENERAL ACCOUNTING
S.L. Skowski
10/04/94
11:41

Pennsylvania Power & Light Company
Lag in Payment of Medical Care - Active
3 Months Ended July 31, 1994

Vendor	Voucher Number	Payment Date	Mid Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
US Healthcare	725834	5 3 94	5 16 94	\$8,870.53	(13.00)	(\$115,316.89)
Geisinger Health Plan	725835	5 3 94	5 16 94	203,985.99	(13.00)	(2,651,817.87)
National Prescription Adms Inc	727318	5 3 94	4 27 94	139,461.29	6.00	836,767.74
HMO of Northeastern	729665	5 9 94	5 16 94	35,571.55	(7.00)	(248,000.85)
National Prescription Adms Inc	729678	5 9 94	4 7 94	14,051.08	32.00	449,633.92
Prudential Insurance Co	731297	5 11 94	5 4 94	31,041.15	7.00	217,288.05
Precertification Center	731752	5 13 94	5 16 94	200.00	(3.00)	(600.00)
Capital Blue Cross	732215	5 19 94	3 16 94	1,505,373.38	64.00	96,343,896.32
HealthGuard of Lancaster Inc.	733287	5 12 94	4 15 94	66,618.69	27.00	1,798,704.63
National Prescription Adms Inc	735286	5 16 94	5 8 94	217,035.56	8.00	1,736,284.48
Prudential Insurance Co	735292	5 17 94	5 11 94	13,857.46	6.00	83,144.76
Intracorp	736548	5 19 94	4 22 94	300.00	27.00	8,100.00
Keystone Health Plans Inc.	736658	5 19 94	6 15 94	24,081.10	(27.00)	(650,189.70)
HealthAmerica Pennsylvania	736659	5 19 94	6 15 94	16,654.37	(27.00)	(449,667.99)
Keystone Health Plans Inc.	736661	5 19 94	6 15 94	4,197.62	(27.00)	(113,335.74)
Applied Benefits Research Inc	736749	5 19 94	4 15 94	2,064.00	34.00	70,176.00
Capital Blue Cross	737334	5 19 94	5 16 94	78,760.75	3.00	236,782.25
Prudential Insurance Co	741315	5 24 94	5 18 94	37,826.17	6.00	226,957.02
National Prescription Adms Inc	742444	5 25 94	5 19 94	176,684.92	6.00	760,109.52
HMO of Northeastern	742681	6 10 94	6 15 94	35,310.65	(5.00)	(176,553.25)
Prudential Insurance Co	744317	5 31 94	5 24 94	18,598.26	7.00	130,187.82
Geisinger Health Plan	746042	6 1 94	6 15 94	201,640.73	(14.00)	(2,822,970.22)
Prudential Insurance Co	746043	6 1 94	6 15 94	11,757.56	(14.00)	(164,605.84)
US Healthcare	746044	6 1 94	6 15 94	8,870.53	(14.00)	(124,187.42)
Prudential Insurance Co	747504	6 3 94	5 28 94	18,997.88	6.00	113,987.28
Prudential Insurance Co	749555	6 6 94	6 2 94	20,662.76	4.00	82,651.04
National Prescription Adms Inc	751321	6 7 94	5 29 94	207,030.26	9.00	1,863,272.34
Capital Blue Cross	754719	6 24 94	4 15 94	919,477.07	70.00	64,363,394.90
HealthGuard of Lancaster Inc.	754727	6 13 94	5 16 94	110,457.81	28.00	3,092,818.68
Prudential Insurance Co	754734	6 14 94	6 8 94	72,169.85	6.00	433,019.10
Keystone Health Plans Inc.	755249	6 17 94	7 16 94	4,651.07	(29.00)	(134,881.03)
Keystone Health Plans Inc.	755250	6 17 94	7 16 94	23,576.58	(29.00)	(683,720.82)
National Prescription Adms Inc	756759	6 15 94	7 9 94	120,423.85	(24.00)	(2,890,172.40)
National Prescription Adms Inc	757470	6 17 94	5 8 94	12,601.54	40.00	504,061.60
Precertification Center	758365	6 20 94	6 15 94	200.00	5.00	1,000.00
Applied Benefits Research Inc	758479	6 17 94	5 16 94	3,030.00	32.00	96,960.00
HealthAmerica Pennsylvania	758894	6 20 94	7 16 94	16,736.79	(26.00)	(435,156.54)
Capital Blue Cross	758901	6 20 94	6 15 94	120,686.14	5.00	603,430.70
Prudential Insurance Co	760239	6 21 94	6 15 94	26,879.39	6.00	161,276.34
Prudential Insurance Co	764217	6 27 94	6 22 94	33,795.48	5.00	168,977.40
HMO of Northeastern	764516	6 29 94	7 16 94	35,310.65	(17.00)	(600,281.05)
Intracorp	764567	6 29 94	4 7 94	1,129.00	83.00	93,707.00
Intracorp	764568	6 29 94	5 2 94	25.00	58.00	1,450.00
National Prescription Adms Inc	764956	6 29 94	6 19 94	150,885.82	10.00	1,508,858.20
Intracorp	768864	7 6 94	5 24 94	1,412.50	43.00	60,737.50
National Prescription Adms Inc	769217	7 5 94	6 29 94	169,930.11	6.00	1,019,580.66
Prudential Insurance Co	769218	7 6 94	6 28 94	38,145.31	8.00	\$305,162.48
US Healthcare	769444	7 6 94	7 16 94	8,870.53	(10.00)	(88,705.30)

Gelsinger Health Plan	769445	7	6	94	7	16	94	200,745.70	(10.00)	(2,007,457.00)
Capital Blue Cross	773789	7	22	94	5	16	94	1,075,156.40	67.00	72,035,478.80
HealthGuard of Lancaster Inc.	773793	7	11	94	6	15	94	68,437.59	26.00	1,779,377.34
Prudential Insurance Co	773798	7	12	94	7	4	94	27,251.19	8.00	218,009.52
National Prescription Adms Inc	773801	7	13	94	6	7	94	12,763.56	36.00	459,488.16
Precertification Center	773814	8	1	94	7	16	94	200.00	16.00	3,200.00
Keystone Health Plans Inc.	774159	7	18	94	8	16	94	4,651.07	(29.00)	(134,881.03)
HealthAmerica Pennsylvania	774160	7	18	94	8	16	94	16,876.67	(29.00)	(489,423.43)
Keystone Health Plans Inc.	774161	7	18	94	8	16	94	23,928.90	(29.00)	(693,938.10)
National Prescription Adms Inc	776133	7	15	94	7	9	94	187,512.85	6.00	1,125,077.10
Prudential Insurance Co	778278	7	18	94	7	13	94	49,753.83	5.00	248,769.15
Applied Benefits Research Inc	778925	8	1	94	6	15	94	1,584.00	47.00	74,448.00
Prudential Insurance Co	780884	7	21	94	7	16	94	11,722.82	5.00	58,614.10
Capital Blue Cross	781509	7	25	94	7	16	94	132,769.12	9.00	1,194,922.08
National Prescription Adms Inc	782513	7	22	94	7	17	94	111,692.64	5.00	558,463.20
Prudential Insurance Co	784655	7	27	94	7	20	94	48,914.92	7.00	342,404.44
Intracorp	785095	7	27	94	6	19	94	850.00	38.00	32,300.00
National Prescription Adms Inc	787851	8	2	94	7	6	94	12,110.68	27.00	326,988.36
								\$6,906,820.65		\$240,152,555.51

34.77

Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGBEN.DATA
NAME - HOSPITAL
GENERAL ACCOUNTING
S.L. Skawski
10/04/94
16:08

Pennsylvania Power & Light Company
 Lag in Payment of Medical Care - Retired Plans
 3 Months Ended July 31, 1994

Vendor	Voucher Number	Payment Date	Mid Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
US Healthcare	725834	5 3 94	5 16 94	\$233.27	(13.00)	(\$3,032.51)
Geisinger Health Plan	725835	5 3 94	5 16 94	6,213.04	(13.00)	(80,769.52)
Capital Blue Cross	732215	5 19 94	3 16 94	378,892.98	64.00	24,249,150.72
Healthguard of Lancaster	733287	5 12 94	4 15 94	2,112.40	27.00	57,034.80
Keystone Health Plans Inc	736658	5 19 94	6 15 94	117.38	(27.00)	(3,169.26)
Healthamerica Pennsylvania	736659	5 19 94	6 15 94	234.76	(27.00)	(6,338.52)
Geisinger Health Plan	746042	6 1 94	6 15 94	5,845.39	(14.00)	(83,235.48)
Prudential Insurance Co	746043	6 1 94	6 15 94	5,023.79	(14.00)	(70,333.06)
US Healthcare	746044	6 1 94	6 15 94	233.27	(14.00)	(3,265.78)
Capital Blue Cross	754719	6 24 94	4 15 94	388,276.36	70.00	27,178,345.20
Healthguard of Lancaster	754727	6 13 94	5 16 94	8,528.95	28.00	238,810.60
Keystone Health Plans Inc	755250	6 17 94	7 16 94	117.38	(29.00)	(3,404.02)
US Healthcare	769444	7 6 94	7 16 94	233.27	(10.00)	(2,332.70)
Geisinger Health Plan	769445	7 6 94	7 16 94	5,816.42	(10.00)	(58,164.20)
Capital Blue Cross	773789	7 22 94	5 16 94	378,632.01	67.00	25,368,344.67
Healthguard of Lancaster	773793	7 11 94	6 15 94	596.50	26.00	15,509.00
Keystone Health Plans Inc	774161	7 18 94	8 16 94	117.38	(29.00)	(3,404.02)
Prudential Insurance Co	780884	7 21 94	7 16 94	5,052.74	5.00	25,263.70
	Total			\$1,186,377.29		\$76,816,009.64
				Weighted Average Lag (A X B) / A =	64.75	Days

HOST PROGRAM - DYNAPLAN
 FILE - e54230.LAGBEN.DATA
 NAME - MAJORMED
 GENERAL ACCOUNTING
 S.L. Skawski
 10/04/94
 16:10

Pennsylvania Power & Light Company
 Lag in Payment of Bituminous Coal*
 3 Months Ended July 31, 1994

Location	Amount	Days Lag	Weighted Amount
Brunner Island	\$18,341,955.43	38.02	\$697,361,145.45
Conemaugh	4,274,044.00	31.74	135,658,156.56
Keystone	4,956,596.84	35.00	173,480,889.40
Martins Creek	2,135,682.07	46.37	99,031,577.59
Montour	20,433,356.31	36.04	736,418,161.41
Sunbury	4,036,135.87	23.32	94,122,688.49
Total	\$54,177,770.52		\$1,936,072,618.90
Weighted Average Lag =			
Total Weighted Amount/Total Amount =		35.74	Days

* Weighted average was calculated for power plants from invoices selected.
 The lag was the time in days between receipt and payment.

HOST PROGRAM - DYNAPLAN
 FILE - SLSKAWS.LAGBIT.DATA
 NAME - BITCOAL
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/04/94
 11:08

Pennsylvania Power & Light Company
 Lag in Payment of Bituminous Coal
 3 Months Ended July 31, 1994

Brunner Island Bituminous

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Pittsburg & Shawmut Coal	94050008	727687	10,637.45	6 3 94	4 29 94	\$317,208.76	35.00	\$11,102,306.60
Cyprus Emerald Resources	94050003	727692	9,507.65	6 3 94	4 28 94	\$251,572.42	36.00	\$9,056,607.12
Peabody Coal Sales Co	94050127	732789	97.15	6 10 94	4 30 94	\$2,137.30	41.00	\$87,629.30
Consol Pennsylvania Coal Co	94050083	733286	10,048.25	6 13 94	5 4 94	\$278,437.01	40.00	\$11,137,480.40
C&K Coal Co	94050166	738100	9,510.75	6 17 94	5 12 94	\$228,258.00	36.00	\$8,217,288.00
Cyprus Emerald Resources	94050134	738101	10,600.75	6 17 94	5 9 94	\$280,495.85	39.00	\$10,939,338.15
Consol Pennsylvania Coal Co	94050132	739531	9,246.40	6 20 94	5 9 94	\$256,217.74	42.00	\$10,761,145.08
Consol Pennsylvania Coal Co	94050186	742456	9,914.65	6 27 94	5 20 94	\$274,734.95	38.00	\$10,439,928.10
Consol Pennsylvania Coal Co	94060001	746446	10,324.40	7 5 94	5 26 94	\$286,089.12	40.00	\$11,443,564.80
Pittsburg & Shawmut Coal	94060007	747055	11,592.45	7 1 94	5 23 94	\$345,686.86	39.00	\$13,481,787.54
Cyprus Emerald Resources	94060003	747060	10,300.75	7 1 94	5 17 94	\$272,557.85	45.00	\$12,265,103.25
Pittsburg & Shawmut Coal	94060084	751900	11,217.20	7 8 94	6 2 94	\$334,496.90	36.00	\$12,041,888.40
Cyprus Emerald Resources	94060080	751901	10,900.80	7 8 94	6 4 94	\$288,435.17	34.00	\$9,806,795.78
Consol Pennsylvania Coal Co	94060078	752552	10,009.05	7 11 94	5 30 94	\$277,350.78	42.00	\$11,648,732.76
Cyprus Emerald Resources	94060147	757576	11,592.15	7 15 94	6 8 94	\$306,728.29	37.00	\$11,348,946.73
Cyprus Emerald Resources	94060147	757576	9,903.00	7 15 94	6 10 94	\$262,033.38	35.00	\$9,171,168.30
Pittsburg & Shawmut Coal	94060208	761790	11,109.20	7 22 94	6 15 94	\$331,276.34	37.00	\$12,257,224.58
Cyprus Emerald Resources	94060206	761792	10,793.10	7 22 94	6 14 94	\$285,585.43	38.00	\$10,852,246.34
Consol Pennsylvania Coal Co	94060204	763358	10,054.15	7 25 94	6 19 94	\$276,600.50	36.00	\$10,029,618.00
Cyprus Emerald Resources	94060265	766950	10,338.40	7 29 94	6 21 94	\$273,554.06	36.00	\$10,395,054.28
Total						\$5,431,456.71		\$206,483,853.51
Weighted Average Lag (A X B) / A =							38.02	Days

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LAGBIT.DATA
 NAME - BRUNNER
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/17/94
 15:59

Pennsylvania Power & Light Company
 Lag in Payment of Bituminous Coal
 3 Months Ended July 31, 1994

Conemaugh Bituminous

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date*	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount	
Pennsylvania Electric	05-3CON	735278	44,929	5 17 94	4 15 94	\$1,377,899.00	32.00	\$44,092,768.00	
Pennsylvania Electric	06-2CON	754722	46,474	6 14 94	5 16 94	\$1,426,038.00	29.00	\$41,355,102.00	
Pennsylvania Electric	07-03CON	777315	51,360	7 19 94	6 15 94	\$1,567,768.00	34.00	\$53,304,112.00	
Total						\$4,371,705.00		\$138,751,982.00	
Weighted Average Lag (A X B) / A =								31.74	Days

* For the Conemaugh station, coal is paid through the Working Funds account for coal purchased in the previous month. Accordingly, the average coal received date is the middle of the month.

HOST PROGRAM - DYNAPLAN
 FILE - e54230.LAGBIT.DATA
 NAME - CONEMAGH
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/18/94
 11:05

Pennsylvania Power & Light Company
 Lag in Payment of Bituminous Coal
 3 Months Ended July 31, 1994

Keystone Bituminous

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date*	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Keystone Coal Mining Corp.	COAL-	736293	38,636.85	5 20 94	4 15 94	\$1,540,966.38	35.00	\$53,933,823.30
Keystone Coal Mining Corp.	COAL-05/94	755716	43,033.22	6 20 94	5 16 94	\$1,641,185.91	35.00	\$57,441,856.85
Keystone Coal Mining Corp.	COAL-06/94	777314	32,811.75	7 20 94	6 15 94	\$1,342,874.25	35.00	\$47,000,598.75
Total						\$4,525,036.54		\$158,376,278.90
Weighted Average Lag (A x B) / A *							35.00	Days

* At the Keystone Station, coal is received daily throughout the month from Keystone Coal Mining Corp. The full month's coal deliveries are then paid on one voucher. Accordingly, the average coal received date is the middle of the month.

MOAT PROGRAM - DYNAPLAN
 FILE - E54230.LAGBIT.DATA
 NAME - KEYST
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/18/94
 09:49

Pennsylvania Power & Light Company
Lag in Payment of Bituminous Coal
3 Months Ended July 31, 1994

Martins Creek Bituminous

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Cyprus Emerald Resources	94050003	727692	5,425.85	6 3 94	3 21 94	\$143,847.80	74.00	\$10,852,137.20
Cyprus Emerald Resources	94050003	727692	5,075.60	6 3 94	3 21 94	\$134,855.67	74.00	\$9,964,519.58
Consol Penna Coal Co	94050073	728151	6,207.10	6 6 94	4 14 94	\$148,970.40	53.00	\$7,895,431.20
Consol Penna Coal Co	94050073	728151	3,825.35	6 6 94	4 14 94	\$91,808.40	53.00	\$4,865,845.20
Cyprus Emerald Resources	94050085	732778	5,463.40	6 10 94	4 23 94	\$144,561.56	48.00	\$6,938,954.88
Cyprus Emerald Resources	94050085	732778	3,731.50	6 10 94	5 1 94	\$98,735.49	40.00	\$3,949,419.60
Cyprus Emerald Resources	94050085	732778	3,424.70	6 10 94	5 1 94	\$90,617.56	40.00	\$3,624,702.40
Cyprus Emerald Resources	94050085	732778	2,280.45	6 10 94	5 1 94	\$60,340.71	40.00	\$2,413,628.40
Consol Penna Coal Co	94050173	739530	5,829.60	6 20 94	5 13 94	\$139,910.40	38.00	\$5,316,595.20
Consol Penna Coal Co	94050173	739530	4,169.80	6 20 94	5 13 94	\$100,075.20	38.00	\$3,802,857.60
Consol Penna Coal Co	94050240	742457	5,372.30	6 27 94	5 18 94	\$128,935.20	40.00	\$5,157,408.00
Consol Penna Coal Co	94050240	742457	2,984.15	6 27 94	5 18 94	\$71,619.60	40.00	\$2,864,784.00
Stanford Coal Co.	94050242	743253	3,058.50	6 24 94	5 16 94	\$82,579.50	39.00	\$3,220,600.50
Stanford Coal Co.	94050242	743253	5,523.60	6 24 94	5 16 94	\$149,137.20	39.00	\$5,816,350.80
Cyprus Emerald Resources	94060003	747060	5,339.10	7 1 94	5 23 94	\$141,272.59	39.00	\$5,509,631.01
Cyprus Emerald Resources	94060003	747060	3,950.65	7 1 94	5 23 94	\$104,534.20	39.00	\$4,076,833.80
Cyprus Emerald Resources	94060080	751901	2,964.20	7 8 94	5 25 94	\$78,432.73	44.00	\$3,451,040.12
Cyprus Emerald Resources	94060080	751901	5,348.50	7 8 94	5 25 94	\$141,521.31	44.00	\$6,226,937.64
Stanford Coal Co.	94060256	761793	4,107.25	7 22 94	6 8 94	\$110,895.75	44.00	\$4,879,413.00
Stanford Coal Co.	94060256	761793	5,618.80	7 22 94	6 8 94	\$151,707.60	44.00	\$6,675,134.40
Total						\$2,314,258.87		\$107,302,224.53
Weighted Average Lag (A X B) / A =							46.37	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGBIT.DATA
NAME - MC
GENERAL ACCOUNTING
S.L. SKAWSKI
10/18/94
09:36

Pennsylvania Power & Light Company
Lag in Payment of Bituminous Coal
3 Months Ended July 31, 1994

Montour Bituminous

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Stanford Coal Co	94050077	727694	9,784.10	6 3 94	4 26 94	\$273,954.80	38.00	\$10,410,282.40
E P Bender Coal Co Inc	94050017	727707	10,844.65	6 3 94	4 27 94	\$297,577.20	37.00	\$11,010,356.40
K & J Coal Co Inc	94050006	727744	9,981.30	6 3 94	4 27 94	\$282,870.04	37.00	\$10,466,191.48
Summers Fuel Inc	94050090	732820	9,653.15	6 10 94	5 8 94	\$260,635.05	33.00	\$8,600,956.65
E P Bender Coal Co Inc	94050140	738111	10,741.90	6 17 94	5 10 94	\$294,757.74	38.00	\$11,200,794.12
River Hill Coal Co	94050192	742455	10,408.55	6 10 94	5 19 94	\$285,194.27	22.00	\$6,274,273.94
E P Bender Coal Co Inc	94050198	743262	10,301.45	6 24 94	5 18 94	\$282,671.79	37.00	\$10,458,856.23
K & J Coal Co Inc	94050191	743291	10,985.45	6 17 94	5 19 94	\$311,327.65	29.00	\$9,028,501.85
K & J Coal Co Inc	94050191	743291	10,646.00	6 17 94	5 11 94	\$301,707.84	37.00	\$11,163,182.68
Mears Enterprises Inc	94050201	743292	10,214.25	6 24 94	5 21 94	\$284,977.58	34.00	\$9,689,237.72
Sky Haven Coal Inc	94050229	743307	10,348.05	6 24 94	5 13 94	\$288,710.60	42.00	\$12,125,845.20
E P Bender Coal Co Inc	94060015	747071	10,617.50	7 1 94	5 24 94	\$291,344.20	38.00	\$11,071,079.60
Ashland Coal Inc	94060136	751913	10,527.75	7 8 94	5 18 94	\$278,985.38	51.00	\$14,228,254.38
P & N Coal Co	94060143	772585	10,387.65	7 11 94	6 1 94	\$292,412.35	40.00	\$11,698,494.00
River Hill Coal Co	94060086	752553	10,091.80	7 8 94	6 1 94	\$276,515.32	37.00	\$10,231,066.84
E P Bender Coal Co Inc	94060159	757584	10,336.05	7 15 94	6 23 94	\$283,621.21	22.00	\$6,239,666.62
Cooney Bros Coal Co	94060189	757605	10,723.15	7 15 94	6 7 94	\$297,567.41	38.00	\$11,307,561.58
K & J Coal Company	94060150	757611	11,340.55	7 15 94	6 11 94	\$321,391.19	34.00	\$10,927,300.46
Summers Fuel Inc	94060213	761845	9,539.25	7 22 94	6 14 94	\$257,559.75	38.00	\$9,787,270.50
River Hill Coal Company	94060271	766220	8,379.84	7 29 94	6 22 94	\$229,607.62	37.00	\$8,495,481.94
Summers Fuel Inc	94060274	767007	9,357.55	7 29 94	6 20 94	\$252,653.85	39.00	\$9,853,500.15

Total

\$5,946,042.64

\$214,266,154.74

Weighted Average Lag (A X B) / A =

36.04

Days

HOST PROGRAM - DYNAPLAN
FILE - ES4230.LAGBIT.DATA
NAME - MONTOUR
GENERAL ACCOUNTING
S.L. SKAWSKI
10/17/94
16:01

Pennsylvania Power & Light Company
Lag in Payment of Bituminous Coal
3 Months Ended July 31, 1994

Sunbury Bituminous

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
C & K Coal Co	94050044	727690	484.15	6 3 94	4 29 94	\$13,072.05	35.00	\$457,521.75
Pennsylvania Coal Resource	94050016	728149	787.65	5 13 94	4 25 94	\$24,417.15	18.00	\$439,508.70
Pittsburg & Shawmut Coal	94050119	732776	467.50	6 10 94	4 11 94	\$12,856.25	60.00	\$771,375.00
Ed Manslovan Coal Co Inc	94050116	732804	186.56	6 10 94	5 5 94	\$5,242.34	36.00	\$188,724.24
Pennsylvania Coal Resource	94050092	733285	881.90	5 20 94	5 7 94	\$27,338.90	13.00	\$355,405.70
Ed Manslovan Coal Co Inc	94050161	738129	244.95	6 17 94	5 13 94	\$6,883.10	35.00	\$240,908.50
Pennsylvania Coal Resource	94050139	739529	787.40	5 27 94	5 7 94	\$24,409.40	20.00	\$488,188.00
Pennsylvania Coal Resource	94050197	742458	780.85	6 3 94	5 21 94	\$24,206.35	13.00	\$314,682.55
Sprague Energy Corp	94050224	743255	24.52	6 24 94	5 17 94	\$709.12	38.00	\$26,946.56
Connecticut Coal Inc	94060041	747081	373.85	7 1 94	5 27 94	\$10,449.11	35.00	\$365,718.85
Sky Haven Coal Inc	94060049	747121	1,007.05	7 1 94	5 28 94	\$28,952.69	34.00	\$984,391.46
Pennsylvania Coal Resource	94060089	752551	1,279.55	6 17 94	5 29 94	\$39,666.05	19.00	\$753,654.95
C & K Coal Co	94060179	757575	963.40	7 15 94	6 6 94	\$26,011.80	39.00	\$1,014,460.20
Pennsylvania Coal Resource	90594	757926	0	6 20 94	5 16 94	\$36,076.88	35.00	\$1,262,690.10
Pennsylvania Coal Resource	94060158	758905	2,215.20	6 24 94	6 12 94	\$68,671.20	12.00	\$824,054.40
Pittsburg & Shawmut Coal	94060236	761791	1,156.30	7 22 94	6 13 94	\$31,798.25	39.00	\$1,240,131.75
Pennsylvania Coal Resource	94060215	763360	2,117.00	7 1 94	6 15 94	\$65,627.00	16.00	\$1,050,032.00
P & N Coal Co	94060327	766965	48.63	7 29 94	6 24 94	\$1,347.05	35.00	\$47,146.75
Pennsylvania Coal Resource	94070012	771169	496.30	7 15 94	6 30 94	\$15,385.30	15.00	\$230,779.50
Pennsylvania Coal Resource	94070012	771169	808.40	7 15 94	7 2 94	\$25,060.40	13.00	\$325,785.20
Total						\$488,180.37		\$11,382,106.16
Weighted Average Lag (A X B) / A =							23.32	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGBIT.DATA
NAME - SUNBURY
GENERAL ACCOUNTING
S.L. SKAWSKI
10/17/94
15:58

Pennsylvania Power & Light Company
 Lag in Payment of Anthracite
 3 Months Ended July 31, 1994

Location	(A) Amount*	(B) Days Lag	(A) x (B) Weighted Amount
Sunbury	\$796,584.44	37.70	\$30,031,233.39
Holtwood	\$358,382.79	36.88	\$13,217,157.30
Total	\$1,154,967.23		\$43,248,390.69
Weighted Average Lag (A X B) / A =		37.45	

* Weighted average lag was calculated for power plants for prepared anthracite and anthracite silt from invoices selected. The lag is the time in days between receipt and payment.

HOST PROGRAM - DYNAPLAN
 FILE - e54230.LAGANT.DATA
 NAME - ANTCOAL
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/03/94

Pennsylvania Power & Light Company
 Lag in Payment of Bituminous Coal
 3 Months Ended July 31, 1994

Sunbury Anthracite

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Twin Creek Coal	94050039	727700	71.77	6 3 94	4 27 94	\$610.05	37.00	\$22,571.85
Devils Hole Inc	94050033	727736	729.66	6 3 94	4 28 94	\$5,625.68	36.00	\$202,524.48
Pine Creek Coal Company	94050131	732815	118.22	6 10 94	5 6 94	\$951.67	35.00	\$33,308.45
Devils Hole Inc	94050150	738127	702.29	6 17 94	5 11 94	\$5,414.66	37.00	\$200,342.42
Devils Hole Inc	94050150	738127	1,013.27	6 17 94	5 9 94	\$7,812.31	39.00	\$304,880.09
Devils Hole Inc	94050209	743285	695.45	6 24 94	5 16 94	\$5,361.92	39.00	\$209,114.68
Devils Hole Inc	94050209	743285	757.48	6 24 94	5 17 94	\$5,840.17	38.00	\$221,926.46
Devils Hole Inc	94080027	747095	803.78	7 8 94	5 23 94	\$6,197.14	46.00	\$285,068.44
Devils Hole Inc	94060100	751940	947.09	7 8 94	6 2 94	\$7,302.06	36.00	\$262,874.16
Hecia Machinery&Equip	94060103	751945	857.66	7 8 94	6 1 94	\$1,723.90	37.00	\$63,784.30
James M Rodichok	94060125	751956	270.13	7 8 94	6 1 94	\$1,696.42	37.00	\$62,767.54
Twin Creek Coal	94060174	757581	49.07	7 15 94	6 6 94	\$417.10	39.00	\$16,266.90
Devils Hole Inc	94060223	761821	683.17	7 22 94	6 13 94	\$5,267.24	39.00	\$205,422.36
Devils Hole Inc	94060223	761821	1,069.20	7 22 94	6 16 94	\$8,243.53	36.00	\$296,767.08
James M Rodichok	94060255	761838	158.63	7 22 94	6 13 94	\$956.20	39.00	\$38,851.80
Devils Hole Inc	94060170	764529	935.13	7 8 94	6 7 94	\$7,209.85	31.00	\$223,505.35
Superior Preparation Plant	94060314	766964	20.61	7 29 94	6 22 94	\$515.25	37.00	\$19,064.25
Devils Hole Inc	94060288	766982	895.48	7 29 94	6 20 94	\$6,904.15	39.00	\$269,261.85
Devils Hole Inc	94060288	766982	970.89	7 29 94	6 21 94	\$7,485.56	38.00	\$284,451.28
Calvin V Lanig	94060282	766993	124.46	7 29 94	6 20 94	\$3,111.50	39.00	\$121,348.50
		Total				\$88,686.36		\$3,343,902.44
							37.70	Days
								Weighted Average Lag (A X B) / A =

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LAGANT.DATA
 NAME - SUNBURY
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/17/94
 16:08

Pennsylvania Power & Light Company
Lag in Payment of Anthracite
3 Months Ended July 31, 1994

Holtwood Anthracite

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Ginther Coal Co	94050027	727698	23.04	6 3 94	4 29 94	\$552.96	35.00	\$19,353.60
F&R Contracting Co	94050035	727704	187.02	6 3 94	4 28 94	\$1,475.59	36.00	\$53,121.24
Mt Valley Sales Co	94050029	727748	234.02	6 3 94	4 28 94	\$5,955.81	36.00	\$214,409.16
Mt Valley Sales Co	94050030	727749	70.22	6 3 94	4 25 94	\$1,825.72	39.00	\$71,203.08
Underkofflers Coal Service	94050022	727762	136.47	6 3 94	4 25 94	\$2,729.40	39.00	\$106,446.60
F&R Contracting Co	94050105	732785	291.03	6 10 94	5 5 94	\$2,296.23	36.00	\$82,664.28
Hecia Machinery & Equip	94050106	732807	706.05	6 10 94	5 3 94	\$1,419.16	38.00	\$53,928.08
Mt Valley Sales Co	94050101	732812	44.42	6 10 94	5 5 94	\$755.14	36.00	\$27,185.04
F&R Contracting Co	94050152	738109	284.67	6 17 94	5 9 94	\$2,746.05	39.00	\$87,595.95
Reading Anthracite	94050155	738141	205.24	6 17 94	5 13 94	\$1,487.99	35.00	\$52,079.65
F&R Contracting Co	94050211	743260	273.21	6 24 94	5 20 94	\$2,155.63	35.00	\$75,447.05
Underkofflers Coal Service	94050203	743310	22.26	6 24 94	5 20 94	\$445.20	35.00	\$15,582.00
F&R Contracting Co	94060029	747070	179.98	7 1 94	5 26 94	\$1,420.04	36.00	\$51,121.44
Hecia Machinery & Equip	94060030	747100	801.16	7 1 94	5 23 94	\$1,610.33	39.00	\$62,802.87
Mt Valley Sales Co	94060023	747106	23.86	7 1 94	5 23 94	\$607.24	39.00	\$23,682.36
Jordan Coal Co	94060133	751917	26.48	7 18 94	5 31 94	\$754.68	48.00	\$36,224.64
Reading Anthracite	94060173	757619	315.98	7 15 94	6 10 94	\$2,290.71	35.00	\$80,174.85
Reading Anthracite	94060226	761835	382.57	7 22 94	6 17 94	\$2,773.63	35.00	\$97,077.05
Reading Anthracite	94060226	761835	345.41	7 22 94	6 16 94	\$2,504.22	36.00	\$90,151.92
Reading Anthracite	94060291	766999	610.43	7 29 94	6 21 94	\$4,425.62	38.00	\$168,173.56
Reading Anthracite	94060291	766999	508.06	7 29 94	6 23 94	\$3,683.44	36.00	\$132,603.84
Total						\$43,414.79		\$1,601,026.26
Weighted Average Lag (A x B) / A =							36.88	Days

HOST PROGRAM - DYNAPLAN
FILE - SLSKAW.S.LAGANT.DATA
NAME - HOLTWOOD
GENERAL ACCOUNTING
S.L. SKAWSKI
10/17/94
16:16

Pennsylvania Power & Light Company
Lag in Payment of Bituminous Coal
3 Months Ended July 31, 1994

Coal Freight Charges

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Consolidated Rail Corp.	94050004	727718	10,300.15	5 19 94	4 26 94	\$112,992.65	23.00	\$2,598,830.95
Consolidated Rail Corp.	94050019	727725	10,594.95	5 19 94	4 24 94	\$83,806.05	25.00	\$2,095,151.25
Consolidated Rail Corp.	94050086	732792	5,463.40	5 26 94	4 23 94	\$66,052.51	33.00	\$2,179,732.83
Consolidated Rail Corp.	94050086	732792	9,793.45	5 26 94	5 6 94	\$107,434.15	20.00	\$2,148,683.00
Consolidated Rail Corp.	94050135	738119	10,600.75	6 2 94	5 9 94	\$116,290.23	24.00	\$2,790,965.52
Consolidated Rail Corp.	94050174	738125	5,829.60	6 2 94	5 13 94	\$71,121.12	20.00	\$1,422,422.40
Consolidated Rail Corp.	94050190	743272	10,985.45	6 9 94	5 19 94	\$86,894.91	21.00	\$1,824,793.11
Consolidated Rail Corp.	94050241	743282	1,930.85	6 9 94	5 18 94	\$23,556.37	22.00	\$518,240.14
Consolidated Rail Corp.	94060002	747082	10,249.75	6 16 94	5 28 94	\$113,669.73	19.00	\$2,159,724.87
Consolidated Rail Corp.	94060008	747085	11,592.45	6 16 94	5 23 94	\$93,551.07	24.00	\$2,245,225.88
Norfolk Southern Railway	94060137	751920	10,527.75	6 23 94	5 18 94	\$107,909.44	36.00	\$3,884,739.84
Consolidated Rail Corp.	94060079	751925	10,009.05	6 23 94	5 30 94	\$111,000.36	24.00	\$2,664,008.84
Consolidated Rail Corp.	94060155	757596	9,528.25	6 30 94	6 6 94	\$75,368.46	24.00	\$1,808,843.04
Consolidated Rail Corp.	94060188	757603	10,723.15	6 30 94	6 7 94	\$84,820.12	23.00	\$1,950,862.76
Consolidated Rail Corp.	94060211	761811	10,322.75	7 7 94	6 16 94	\$81,652.95	21.00	\$1,714,711.95
Consolidated Rail Corp.	94060266	766972	10,617.85	7 14 94	6 25 94	\$116,477.81	19.00	\$2,213,078.39
Consolidated Rail Corp.	94060267	766973	9,731.20	7 14 94	6 26 94	\$78,973.79	18.00	\$1,385,528.22
Consolidated Rail Corp.	94070004	770717	2,227.05	7 21 94	6 27 94	\$26,925.03	24.00	\$646,200.72
Consolidated Rail Corp.	94070079	775297	10,240.90	7 28 94	7 5 94	\$114,800.49	23.00	\$2,640,411.27
Consolidated Rail Corp.	94070086	775301	1,778.30	7 28 94	7 5 94	\$13,070.51	23.00	\$300,621.73
CSX Transportation	94060140	751915	8,767.85	6 23 94	5 31 94	\$90,834.93	23.00	\$2,089,203.39
Total						\$1,775,202.66		\$41,281,979.70

Weighted Average Lag (A X B) / A =

23.25

Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGANT.DATA
NAME - LAGCOALF
GENERAL ACCOUNTING
S.L. Skawski
10/17/94
16:22

Pennsylvania Power & Light Company
Lag in Payment of Petroleum Coke (Sunbury & Holtwood)
3 Months Ended July 31, 1994

Vendor	Invoice Number	Voucher Number	Tons	Payment Date	Coal Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Oxbow Carbon & Minerals	94050040	727695	1,024.80	6 3 94	4 25 94	\$8,198.40	39.00	\$319,737.60
Oxbow Carbon & Minerals	94050040	727695	462.05	6 3 94	4 25 94	\$3,696.40	39.00	\$144,159.60
Oxbow Carbon & Minerals	94050110	732780	557.65	6 10 94	4 25 94	\$4,461.20	46.00	\$205,215.20
Oxbow Carbon & Minerals	94050157	738103	406.85	6 17 94	5 9 94	\$3,254.80	39.00	\$126,937.20
Oxbow Carbon & Minerals	94050157	738103	391.30	6 17 94	5 9 94	\$3,130.40	39.00	\$122,085.60
Oxbow Carbon & Minerals	94050157	738103	0	6 17 94	5 9 94	\$635.99	39.00	\$24,803.61
Oxbow Carbon & Minerals	94050216	743254	1,250.55	6 24 94	5 15 94	\$10,004.40	40.00	\$400,176.00
Star Enterprise	94050219	743308	294.06	6 24 94	5 18 94	\$1,176.24	37.00	\$43,520.88
Oxbow Carbon & Minerals	94060034	747062	1,872.60	7 1 94	5 24 94	\$14,980.80	38.00	\$569,270.40
Star Enterprise	94060037	747123	356.59	7 1 94	5 26 94	\$1,426.36	36.00	\$51,348.96
Oxbow Carbon & Minerals	94060105	751904	384.85	7 8 94	5 30 94	\$3,078.80	39.00	\$120,073.20
Oxbow Carbon & Minerals	94060105	751904	306.30	7 8 94	5 30 94	\$2,450.40	39.00	\$95,565.60
Oxbow Carbon & Minerals	94060175	757578	305.00	7 15 94	6 8 94	\$2,440.00	37.00	\$90,280.00
Star Enterprise	94060178	757625	397.16	7 15 94	6 8 94	\$1,588.64	37.00	\$58,779.68
Oxbow Carbon & Minerals	94060228	761794	1,736.65	7 22 94	6 12 94	\$13,893.20	40.00	\$555,728.00
Oxbow Carbon & Minerals	94060228	761794	309.45	7 22 94	6 12 94	\$2,475.60	40.00	\$99,024.00
Oxbow Carbon & Minerals	94060228	761794	0	7 22 94	6 12 94	\$1,237.08	40.00	\$49,483.20
Oxbow Carbon & Minerals	94060293	766952	389.20	7 29 94	6 20 94	\$3,113.60	39.00	\$121,430.40
Oxbow Carbon & Minerals	94080293	766952	309.85	7 29 94	6 20 94	\$2,478.80	39.00	\$96,673.20
Koch Carbon Inc	94070075	770732	3,604.60	7 26 94	6 28 94	\$1,802.30	28.00	\$50,464.40
Total						\$85,523.41		\$3,344,756.73
Weighted Average Lag (A X B) / A =							39.11	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGANT,DATA
NAME - LAGPET
GENERAL ACCOUNTING
S.L. SKAWSKI
10/17/94
16:30

Pennsylvania Power & Light Company
Lag in Payment of Oil
3 Months Ended July 31, 1994

Various Steam Electric and Combustion Turbine Stations

Vendor	Invoice Number	Voucher Number	Gallons	Payment Date	Oil Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Sun Refining & Marketing	7960001	734309	2,290,308	5 16 94	5 6 94	\$1,093,622.07	10.00	\$10,936,220.70
Coastal Refining & Marketing	V05189	735276	2,097,998	6 3 94	5 10 94	\$1,029,697.35	24.00	\$24,712,736.40
Shipley Oil Company	94050170	738144	15,054	5 31 94	5 9 94	\$7,638.40	22.00	\$168,044.80
Lehigh Gas & Oil Co	94060239	761825	37,476	6 28 94	6 15 94	\$19,453.79	13.00	\$252,899.27
Pickelner Fuel Oil Co.	94060242	761832	98,183	7 7 94	6 15 94	\$48,865.68	22.00	\$1,075,044.96
Pickelner Fuel Oil Co.	94060242	761832	42,087	7 7 94	6 9 94	\$21,796.86	28.00	\$610,312.08
Pickelner Fuel Oil Co.	94060307	766997	35,066	7 14 94	6 16 94	\$17,424.30	28.00	\$487,880.40
Shipley Oil Company	94070053	770748	36,687	7 18 94	6 27 94	\$19,796.31	21.00	\$415,722.51
Sun Refining & Marketing	8336001	771174	2,458,103	7 11 94	6 30 94	\$1,236,425.81	11.00	\$13,600,683.91
Shipley Oil Company	94070123	775328	21,947	7 25 94	7 6 94	\$11,660.44	19.00	\$221,548.36

Total \$3,506,381.01 \$52,481,093.39

Weighted Average Lag (A X B) / A = 14.87 Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LAGANT.DATA
NAME - CTOIL
GENERAL ACCOUNTING
S.L. SKAWSKI
10/17/94
16:36

Pennsylvania Power & Light Company
 Lag in Payment of Oil
 3 Months Ended July 31, 1994

Martins Creek Oil

Vendor	Invoice Number	Voucher Number	Barrels	Payment Date	Oil Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Northeast Petroleum	776	741310	275,078.00	5 25 94	5 3 94	\$3,605,571.18	22.00	\$79,322,565.96
Northeast Petroleum	775	741311	225,000.00	5 25 94	5 3 94	\$2,734,492.50	22.00	\$60,158,835.00
Sun Refining & Marketing	8448001	771173	14,964.00	7 8 94	7 3 94	\$274,963.50	5.00	\$1,374,817.50
Northeast Petroleum	968	781496	86,363.68	7 29 94	6 24 94	\$1,370,159.78	35.00	\$47,955,592.30
Northeast Petroleum	967	781497	84,609.58	7 22 94	6 17 94	\$1,342,330.99	35.00	\$46,981,584.65
Northeast Petroleum	969	781510	318,350.91	7 25 94	7 4 94	\$5,012,175.14	21.00	\$105,255,677.94
Total						\$14,339,693.09		\$341,049,073.35
Weighted Average Lag (A X B) / A =							23.78	Days

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LAGANT.DATA
 NAME - MCOIL
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 10/17/94
 16:40

Pennsylvania Power & Light Company
 Lag in Payment of Oil Freight Charges
 3 Months Ended July 31, 1994

Oil Freight Charges - Martins Creek # 3 & 4

Vendor	Invoice Number	Voucher Number	Barrels	Payment Date	Oil Received Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Interstate Energy Company	PPL069401	783612	540,747	7 26 94	6 15 94	\$787,269.39	41.00	\$32,278,044.99
Total						\$787,269.39		\$32,278,044.99
Weighted Average Lag (A X B) / A =							41.00	Days

Assumes even pipeline flow throughout the month.

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LAGANT.DATA
 NAME - LAGOILF
 GENERAL ACCOUNTING
 S.L. Skawski
 10/18/94
 09:58

Pennsylvania Power & Light Company
 Lag in Payment of Firm Purchased Power
 3 Months Ended July 31, 1994

Location	Amount	Days Lag	Weighted Amount
Safe Harbor Water Power Co.	\$2,230,000.00	32.00	\$71,360,000.00
Total	\$2,230,000.00		\$71,360,000.00
Weighted Average Lag = Total Weighted Amount/Total Amount *		32.00	Days

Note: Excludes borderline agreements due to materiality.

HOST PROGRAM - DYNAPLAN
 FILE - e54230.LEADLAG.DATA
 NAME - LAGPP
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 09/24/94
 10:35

Pennsylvania Power & Light Company
Lag in Payment of Purchased Power - Safe Harbor Water Power Company
3 Months Ended July 31, 1994

Company	Voucher Number	Invoice Number	Payment Date	Mid-Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Safe Harbor Water Power Co.	732210	4049	5 16 94	4 15 94	\$805,820.00	31.00	\$24,980,420.00
Safe Harbor Water Power Co.	751491	4067	6 17 94	5 16 94	\$805,820.00	32.00	\$25,786,240.00
Safe Harbor Water Power Co.	775158	4081	7 18 94	6 15 94	\$805,820.00	33.00	\$26,592,060.00
Total					\$2,417,460.00		\$77,358,720.00
Weighted Average Lag (A X B) / A =						32.00	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGPP
GENERAL ACCOUNTING
S.L. SKAWSKI
09/24/94
10:35

Pennsylvania Power & Light Company
Lag in Payment of Purchased Power - Surplus
3 Months Ended July 31, 1994

Company	Voucher Number	Payment Date	Mid-Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Pocono Lake Preserve	739188	5 27 94	4 2 94	12,009.60	55.00	\$660,528.00
Pocono Lake Preserve	761742	6 28 94	5 2 94	10,476.00	57.00	597,132.00
Pocono Lake Preserve	778890	7 29 94	6 1 94	5,313.60	58.00	308,188.80
Bethlehem Steel Corp.	720337	5 2 94	3 15 94	470,082.60	48.00	22,563,964.80
Bethlehem Steel Corp.	739541	5 31 94	4 14 94	402,576.00	47.00	18,921,072.00
Bethlehem Steel Corp.	760232	7 5 94	5 15 94	421,131.60	51.00	21,477,711.60
Hammermill Paper Co.	718688	5 6 94	3 6 94	489,675.00	61.00	29,870,175.00
Hammermill Paper Co.	740913	6 6 94	4 6 94	424,946.98	61.00	25,921,765.78
Hammermill Paper Co.	761743	7 5 94	5 5 94	564,024.33	61.00	34,405,484.13
Paxton Creek Cogeneration Assoc.	736305	5 23 94	4 14 94	690,311.00	39.00	26,922,129.00
Paxton Creek Cogeneration Assoc.	756770	6 22 94	5 15 94	660,099.00	38.00	25,083,762.00
Paxton Creek Cogeneration Assoc.	777325	7 22 94	6 14 94	659,352.00	38.00	25,055,376.00
Allegheny Power System	736290	5 20 94	4 15 94	3,123,665.65	35.00	109,328,297.75
Allegheny Power System	756761	6 20 94	5 18 94	2,653,252.78	35.00	92,863,847.30
Allegheny Power System	777319	7 20 94	6 15 94	1,144,682.17	35.00	40,063,875.95
PASNY (St. Lawrence Project)	739233	5 26 94	4 15 94	58,014.64	41.00	2,378,600.24
PASNY (St. Lawrence Project)	763890	6 28 94	5 16 94	61,285.54	43.00	2,635,278.22
PASNY (St. Lawrence Project)	780944	7 27 94	6 15 94	59,866.17	42.00	2,514,379.14
City of Harrisburg-Incin & Steam	740915	5 31 94	4 14 94	175,380.00	47.00	8,242,860.00
City of Harrisburg-Incin & Steam	761744	6 30 94	5 15 94	137,460.00	46.00	6,323,160.00
City of Harrisburg-Incin & Steam	778891	7 29 94	6 14 94	162,420.00	45.00	7,308,900.00
City of Harrisburg-Sewerage Plt	730830	5 31 94	4 14 94	8,748.00	47.00	411,156.00
City of Harrisburg-Sewerage Plt	750845	6 30 94	5 15 94	14,634.00	46.00	673,164.00
City of Harrisburg-Sewerage Plt	771734	7 29 94	6 14 94	14,094.00	45.00	634,230.00
Northeastern Power Co.	736306	5 26 94	4 12 94	2,084,539.38	44.00	\$91,719,732.72
Northeastern Power Co.	760231	6 27 94	5 11 94	2,050,053.27	47.00	96,352,503.69
Northeastern Power Co.	777322	7 29 94	6 11 94	2,317,981.22	48.00	111,263,098.56
Gilberton Power Co.	739542	5 31 94	4 12 94	3,759,132.82	49.00	184,197,508.18
Gilberton Power Co.	760228	6 27 94	5 11 94	3,653,850.96	47.00	171,730,995.12
Gilberton Power Co.	777327	7 29 94	6 11 94	3,221,547.19	48.00	154,634,265.12
Koppers Industries Inc.	740912	5 27 94	4 12 94	310,277.42	45.00	13,960,233.90
Koppers Industries Inc.	760657	6 27 94	5 11 94	206,580.00	47.00	9,709,260.00
Koppers Industries Inc.	778893	7 27 94	6 11 94	179,024.64	46.00	8,235,133.44
Schuylkill Energy Resources	739546	5 31 94	4 12 94	3,160,833.09	49.00	154,880,821.41
Schuylkill Energy Resources	760229	6 27 94	5 11 94	3,650,350.06	47.00	171,566,452.82

Pennsylvania Power & Light Company
Lag in Payment of Purchased Power - Surplus
3 Months Ended July 31, 1994

Company	Voucher Number	Payment Date	Mid-Point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Schuylkill Energy Resources	777323	7 29 94	6 11 94	3,380,693.83	48.00	162,273,303.84
Viking Energy of Northum.	740914	5 27 94	4 12 94	673,926.00	45.00	30,326,670.00
Viking Energy of Northum.	760656	6 27 94	5 11 94	728,112.00	47.00	34,221,264.00
Viking Energy of Northum.	778895	7 27 94	6 11 94	797,412.00	46.00	38,680,952.00
Wheelabrator Frackville	739544	5 31 94	4 12 94	1,998,193.11	49.00	97,911,462.39
Wheelabrator Frackville	760242	6 27 94	5 11 94	1,932,112.56	47.00	90,809,290.32
Wheelabrator Frackville	777326	7 29 94	6 11 94	1,965,558.00	48.00	94,346,784.00
Foster Wheeler Mt Carmel	720338	5 2 94	3 14 94	1,453,647.07	49.00	71,228,706.43
Foster Wheeler Mt Carmel	739543	5 31 94	4 13 94	1,645,011.69	48.00	78,960,561.12
Foster Wheeler Mt Carmel	760230	6 28 94	5 12 94	1,455,285.71	47.00	68,398,428.37
Continental Cogeneration	743135	5 31 94	4 13 94	3,229,078.00	48.00	154,995,744.00
Continental Cogeneration	760659	6 27 94	5 12 94	379,851.00	46.00	17,473,146.00
Continental Cogeneration						
Archbald Power Corp	736781	5 26 94	4 10 94	763,884.00	46.00	35,138,664.00
Archbald Power Corp	758480	6 24 94	5 10 94	778,536.00	45.00	35,034,120.00
Archbald Power Corp	778892	7 25 94	6 9 94	844,338.00	46.00	38,839,548.00
O'Brien Energy Systems	740911	5 27 94	4 12 94	56,094.00	45.00	2,524,230.00
O'Brien Energy Systems	760658	6 27 94	5 11 94	54,090.00	47.00	2,542,230.00
O'Brien Energy Systems	778894	7 27 94	6 11 94	59,784.00	46.00	2,750,064.00
Niagara Mohawk Power Corp	738606	5 23 94	4 15 94	152,750.00	38.00	5,804,500.00
Niagara Mohawk Power Corp	757929	6 20 94	5 16 94	557,069.00	35.00	19,497,415.00
Niagara Mohawk Power Corp	777318	7 23 94	6 15 94	69,800.00	38.00	2,652,400.00
Consolidated Edison Co	741318	5 27 94	4 15 94	107,726.00	42.00	4,524,492.00
Consolidated Edison Co	758900	6 23 94	5 16 94	552,741.00	38.00	21,004,158.00
Consolidated Edison Co						
PECO Energy Co	756760	6 20 94	5 16 94	575,690.00	35.00	20,149,150.00
PECO Energy Co	777317	7 20 94	6 15 94	792,385.00	35.00	27,733,475.00
Northeast Utilities	725489	5 9 94	3 16 94	241,196.00	54.00	13,024,584.00
Orange & Rockland Utilities	738605	5 27 94	4 15 94	2,650.00	42.00	111,300.00
Total				\$62,265,234.68		\$2,842,371,685.14
Weighted Average Lag (A X B) / A					45.65	Days

Pennsylvania Power & Light Company
 Lag in Payment of Other Expenses
 3 Months Ended July 31, 1994

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LEADLAG.DATA
 NAME - LAGOTHER
 GENERAL ACCOUNTING
 S.L. Skawski
 10/10/94
 13:31

Location	Amount	Days Lag	Weighted Amount
Employee Expenses (1)	\$2,174,023.11	1.00	\$2,174,023
Materials & Supplies	\$9,833,406.62	24.75	\$243,376,814
Printing & Office Supplies	\$1,253,552.42	11.41	\$14,303,033
Contract Tree & Brush Control	\$4,089,585.15	43.80	\$179,123,830
Work by Outsiders	\$25,824,968.30	57.24	\$1,478,221,185
Services	\$10,430,773.44	38.15	\$397,934,007
Postage	\$1,175,153.52	(4.00)	(\$4,700,614)
Telephone & Leased Wires	\$1,612,532.43	33.30	\$53,697,330
Rents	\$7,738,913.02	17.89	\$138,449,154
Insurance	\$3,135,850.16	(133.92)	(\$419,953,053)
Keystone (Excluding Fuel)	\$1,218,218.00	(4.00)	(\$4,872,672)
Conemaugh (Excluding Fuel)	\$1,214,809.00	(4.00)	(\$4,859,236)
Disposal of Spent Nuclear Fuel	\$2,885,649.00	74.00	\$213,538,026
Decommissioning Costs	\$1,798,677.00	16.33	\$29,372,395
Nuclear Fuel Financing Costs Leased Fuel	\$1,592,582.00	70.00	\$111,480,740
Total	\$75,978,693.17		\$2,427,284,762

Weighted Average Lag = Total
 Weighted Amount/Total Amount = 31.95 Days

(1) In some instances, employees are paid for expenses after the receipt of service. In other instances, employees may get a cash advance for known expenses they will incur. A one day lag was assumed to be representative.

Pennsylvania Power & Light Company
Lag in Payment of Materials & Supplies
3 Months Ended July 31, 1994

Vendor	Voucher Number	Invoice Number	Payment Date	Mid-point of Service (A) Date	Amount	(B) Days Lag	(A) x (B) Weighted Amount
Raub Supply Co	727314	03-83985-1-1	5 31 94	5 11 94	\$2,625.00	20.00	\$52,500.00
Stamet Inc	730051	101 PPL-494	5 10 94	4 27 94	\$173,440.00	13.00	\$2,254,720.00
Graver Chemical	730932	051741	5 31 94	5 3 94	\$172,800.00	28.00	\$4,838,400.00
Hanson Office Products	732097	101386	5 12 94	8 25 93	\$230.40	260.00	\$59,904.00
New Pig Corp	735248	1136329-00	6 8 94	5 11 94	\$985.74	28.00	\$27,800.72
Conestoga Fuels Inc	738424	00083511A	5 20 94	3 10 94	\$21,008.52	71.00	\$1,491,604.92
Emery Worldwide	741918	6838668165	5 25 94	4 27 94	\$158.52	28.00	\$4,438.56
US Filter/IWT	743393	051889	6 20 94	5 24 94	\$58,500.00	27.00	\$1,579,500.00
Strathmeyer Forests Inc	746163	20116	6 6 94	5 10 94	\$17,242.24	27.00	\$465,540.48
General Electric	750064	D04-47377	6 30 94	6 1 94	\$7,562.00	29.00	\$219,298.00
P A Peters Inc	755975	096987	6 17 94	5 18 94	\$1,279.08	30.00	\$38,372.40
Airco	762278	220909	7 14 94	5 21 94	\$1,214.45	54.00	\$65,580.30
C&D Charter Power Sys	769589	0119335 01	7 22 94	6 22 94	\$9,269.00	30.00	\$278,070.00
Basic Engineers Inc	770760	694-159	8 1 94	7 1 94	\$3,903.80	31.00	\$121,017.80
Abrasion Resistant Specia	772665	8674	7 12 94	8 9 94	\$3,368.00	33.00	\$111,144.00
NSS Numanco	774469	38105	7 28 94	6 21 94	\$9,110.68	37.00	\$337,095.16
Powrtech Engineers Inc	781108	4827	8 12 94	7 14 94	\$204.94	29.00	\$5,943.26
Total					\$482,902.37		\$11,950,729.60
Weighted Average Lag (A X B) / A =						24.75	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
10/18/94
10:07

Pennsylvania Power & Light Company
Lag in Payment of Printing & Office Supplies
3 Months Ended July 31, 1994

Vendor	Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Willamette Industries	725060	52111004	5 16 94	4 25 94	\$2,849.28	21.00	\$59,834.88
Hanson Office Products	729823	5652970	5 9 94	3 26 94	\$4,233.18	44.00	\$186,259.92
Westvaco Corp	731995	914901	5 11 94	5 2 94	\$5,228.48	9.00	\$47,056.32
Keystone Business Products	734583	93073	5 16 94	4 27 94	\$256.05	19.00	\$4,864.95
Softmart	736118	1326115	5 31 94	5 2 94	\$305.00	29.00	\$8,845.00
The Trans Co *	739972	05-K133x	5 23 94	11 30 94	\$598.71	(191.00)	(\$114,353.61)
Richard Young Products	743532	A77333	6 17 94	5 19 94	\$6,292.50	29.00	\$182,482.50
Mar International	746430	233584	6 2 94	5 24 94	\$259.13	9.00	\$2,332.17
Corporate Express	748078	5728321	6 6 94	4 14 94	\$1,857.18	53.00	\$98,430.54
National Advertising Mfg	751294	A-20432	6 9 94	6 1 94	\$27,534.50	8.00	\$220,276.00
Information Handling Serv *	754112	000322614	6 30 94	8 30 94	\$10,006.64	(81.00)	(\$810,405.04)
Westvaco Corp	756584	914354	6 16 94	6 13 94	\$3,441.24	3.00	\$10,323.72
Multigraphics	758718	5954040	6 20 94	6 6 94	\$2,253.05	14.00	\$31,542.70
Corporate Express	763876	5800903	6 27 94	6 13 94	\$165.47	14.00	\$2,315.88
Softmart	764821	1334548	6 29 94	5 17 94	\$1,562.25	43.00	\$67,176.75
Kaset Inc	769486	37538	7 6 94	4 28 94	\$6,968.79	69.00	\$480,846.51
Softmart	769849	1364530	7 18 94	6 24 94	\$3,581.25	24.00	\$85,950.00
Compuserve Inc	777705	9408111896	7 18 94	6 14 94	\$155.01	34.00	\$5,270.34
Franklin Printers Supply	779964	0008105-14	8 4 94	7 6 94	\$372.13	29.00	\$10,791.77
Printsouth Corp	781256	013094	7 25 94	6 28 94	\$6,726.76	27.00	\$181,622.52
Willamette Industries	785368	52107157	7 28 94	7 14 94	\$1,592.07	14.00	\$22,288.98
Total					\$86,238.67		\$983,752.80
Weighted Average Lag (A X B) / A =						11.41	Days

* This voucher is for subscriptions, with mid-point later than payment date. Accordingly, negative lag result.

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
10/18/94
10:53

Pennsylvania Power & Light Company
Lag in Payment of Contract Tree & Brush Control
3 Months Ended July 31, 1994

Vendor	Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Asplundh Tree Expert Co	725548	111012	5 13 94	3 16 94	\$2,623.60	58.00	\$152,168.80
Asplundh Tree Expert Co	729516	141879	5 16 94	4 6 94	\$3,253.76	40.00	\$130,150.40
Independent Tree Service	731533	5400	5 18 94	4 6 94	\$410.80	42.00	\$17,253.60
Jaflo Inc	734830	024912	5 25 94	4 13 94	\$3,771.20	42.00	\$158,390.40
Asplundh Tree Expert Co	740106	12K010	5 23 94	3 23 94	\$2,106.85	61.00	\$128,517.85
Jaflo Inc	743172	024950	6 1 94	4 20 94	\$2,464.00	42.00	\$103,488.00
Asplundh Tree Expert Co	747650	191770	6 20 94	5 11 94	\$3,271.16	40.00	\$130,846.40
Asplundh Tree Expert Co	751878	196434	6 22 94	5 11 94	\$89,850.00	42.00	\$3,773,700.00
Asplundh Tree Expert Co	758486	20K021	7 14 94	5 18 94	\$5,657.20	57.00	\$322,460.40
Lewis Tree Service Inc	762658	4200613-IN	7 8 94	5 25 94	\$4,111.44	44.00	\$180,903.36
Independent Tree Service	764299	5691	7 18 94	6 1 94	\$210.70	47.00	\$9,902.90
Jaflo Inc	766905	025167	6 30 94	5 18 94	\$4,193.00	43.00	\$180,299.00
Lewis Tree Service Inc	770074	4200662-IN	7 28 94	6 15 94	\$4,494.16	43.00	\$193,248.88
Jaflo Inc	775246	025208	7 14 94	5 25 94	\$7,361.97	50.00	\$368,098.50
Asplundh Tree Expert Co	776476	241376	7 27 94	6 15 94	\$3,268.50	42.00	\$137,277.00
Asplundh Tree Expert Co	780508	263585	8 10 94	6 29 94	\$900.28	42.00	\$37,810.92
Jaflo Inc	781729	025237	7 22 94	6 1 94	\$3,354.40	51.00	\$171,074.40
Independent Tree Service	783948	5717	8 1 94	6 15 94	\$889.60	47.00	\$40,871.20
Asplundh Tree Expert Co	785727	281953	8 24 94	7 13 94	\$4,992.00	42.00	\$209,664.00
Total					\$147,164.60		\$6,446,126.01
						43.80	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
10/18/94
10:17

Pennsylvania Power & Light Company
Lag in Payment of Work by Outsiders
3 Months Ended July 31, 1994

Vendor	Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
NPS Energy Services Inc	725892	NY-15-5376-4	5 6 94	4 14 94	\$8,977.78	22.00	\$197,511.16
Dun & Bradstreet Inc	709498	2009729	5 4 94	4 6 94	\$4,205.00	28.00	\$117,740.00
National Surface Cleaning	733863	400819	5 23 94	4 14 94	\$32,901.09	39.00	\$1,283,142.51
Bartlett Nuclear Inc	736742	9416D-03	5 26 94	3 17 94	\$203,166.83	70.00	\$14,221,678.10
Greenway Services	740059	PPLL9401	6 17 94	4 14 94	\$1,284.88	64.00	\$82,232.32
NPS Energy Services Inc	743183	NY-17-5110-4	6 1 94	4 28 94	\$13,866.72	34.00	\$471,468.48
Pennsylvania One Call Sys	744831	018972	5 31 94	4 30 94	\$614.44	31.00	\$19,047.64
ITI Movats Inc	750370	FG301784	6 8 94	4 14 94	\$23,090.00	55.00	\$1,269,950.00
NPS Energy Services Inc	751852	NY-18-5110-4	6 10 94	5 5 94	\$8,105.37	36.00	\$291,793.32
National Surface Cleaning	751859	400908	6 20 94	5 5 94	\$28,306.01	46.00	\$1,302,076.46
NPS Energy Services Inc	758476	NY-19-5110-4	6 22 94	5 12 94	\$7,005.36	41.00	\$287,219.76
National Surface Cleaning	759825	400912	6 21 94	5 12 94	\$3,272.34	40.00	\$130,893.60
Bartlett Nuclear Inc	761768	9416D0-04	6 30 94	4 17 94	\$202,154.94	74.00	\$14,959,465.56
NPS Energy Services Inc	764624	NY-20-5110-4	6 28 94	5 19 94	\$9,433.15	40.00	\$377,326.00
General Electric Co	766894	205-4EPCW	6 30 94	5 4 94	\$212,096.00	57.00	\$12,089,472.00
Chem-Nuclear Systems Inc	771739	039172	7 13 94	6 9 94	\$44,804.96	34.00	\$1,523,368.64
Chem-Nuclear Systems Inc	772581	039483	7 12 94	8 21 94	\$65,804.17	21.00	\$1,381,887.57
General Electric Co	777494	BV4 26149	7 25 94	4 29 94	\$5,724.59	87.00	\$498,039.33
Structural Integrity Asso	779405	13086	7 20 94	6 8 94	\$12,420.00	42.00	\$521,640.00
NPS Energy Services Inc	784285	NY1357266687	8 3 94	6 30 94	\$9,929.58	34.00	\$337,605.72
Capital Area Landscaping	784995	1568	8 8 94	7 7 94	\$514.82	32.00	\$16,474.24
Total					\$897,678.03		\$51,380,032.41
Weighted Average Lag (A X B) / A =						57.24	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
10/18/94
10:24

Pennsylvania Power & Light Company
Lag in Payment of Services
3 Months Ended July 31, 1994

Vendor	Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Anderson Associates Inc	720493	5571	5 2 94	3 16 94	\$6,597.50	47.00	\$310,082.50
Vectra Technologies Inc	728285	10254	5 6 94	2 13 94	\$9,150.00	82.00	\$750,300.00
General Electric Co	729839	205-HEMST	5 9 94	3 6 94	\$66,163.50	64.00	\$4,234,464.00
Entor Corp	732308	DP-94-338	5 20 94	3 20 94	\$8,360.00	81.00	\$509,960.00
Gilbert/Commonwealth Inc	736736	68236	5 23 94	3 14 94	\$25,563.32	70.00	\$1,789,432.40
Gilbert/Commonwealth Inc	739205	67712	5 20 94	2 11 94	\$1,998.52	98.00	\$195,854.96
Gilbert/Commonwealth Inc	740118	67828	5 23 94	2 11 94	\$11,189.21	101.00	\$1,130,110.21
Skadden Arps Slate Meag *	745989	8900022RETAI	6 6 94	11 17 94	\$200,000.00	(164.00)	(\$32,800,000.00)
Keane Inc	729250	72648	5 11 94	3 16 94	\$10,080.00	56.00	\$564,480.00
General Electric Co	747047	205-HENKY	6 2 94	4 3 94	\$385,454.00	80.00	\$23,127,240.00
General Electric Co	748105	205-HENKO	6 3 94	4 7 94	\$114,450.00	57.00	\$6,523,650.00
CTS Power Services Inc	749083	N94-691C	6 13 94	4 17 94	\$148,383.83	57.00	\$8,457,878.31
Adaptive Strategies	737471	54	5 19 94	3 15 94	\$31,000.00	65.00	\$2,015,000.00
Environmental Consultant*	758127	11092-001	6 17 94	7 2 94	\$7,500.00	(15.00)	(\$112,500.00)
James G Petrucci Co Inc	760464	Smart Bid	6 22 94	5 11 94	\$8,350.00	42.00	\$350,700.00
Metropolitan Edison Co	764634	94E171	6 28 94	11 14 93	\$72,122.96	226.00	\$16,299,788.96
MPR Associates	765824	000413	6 29 94	4 15 94	\$3,720.07	75.00	\$279,005.25
Safe Harbor Water Power C	769401	4084	7 6 94	4 15 94	\$117,473.56	82.00	\$9,632,831.92
General Electric Co	748105	205-HENKO	6 3 94	4 7 94	\$38,150.00	57.00	\$2,174,550.00
Gilbert/Commonwealth Inc	778916	69626	7 19 94	4 15 94	\$199.37	95.00	\$18,940.15
General Electric Co	748106	205-HENKZ	6 3 94	4 7 94	\$151,165.00	57.00	\$8,616,405.00
Total					\$1,417,070.84		\$54,068,173.66

Weighted Average Lag (A X B) / A =

38.15

Days

* This voucher is for future services, with a mid-point later than the pay date. Accordingly, a negative lag result.

HOST PROGRAM - DYNAPLAN
FILE - ES4230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
10/18/94
10:29

Pennsylvania Power & Light Company
Lag in Payment of Telephone and Leased Wires
3 Months Ended July 31, 1994

Vendor	Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Bell Atlantic-PA	725739	717830626604	5 13 94	4 30 94	\$1,831.07	13.00	\$23,803.81
Bell Atlantic-PA	728571	215190682004	5 6 94	4 15 94	\$20,970.00	21.00	\$440,370.00
United of PA	733662	6530008-5	5 13 94	5 3 94	\$22.50	10.00	\$225.00
Bell Atlantic-PA	737594	717196153805	5 19 94	5 16 94	\$2,558.99	3.00	\$7,676.97
AT&T	741552	5687081-0594	5 25 94	4 15 94	\$98,511.23	40.00	\$3,940,449.20
Bell Atlantic-PA	743114	215190682005	5 26 94	5 16 94	\$13,920.00	10.00	\$139,200.00
AT&T	745023	800582110605	5 31 94	4 24 94	\$98.62	37.00	\$3,648.94
Bell Atlantic-PA	751810	215774515105	6 9 94	6 2 94	\$9,623.32	7.00	\$67,363.24
Bell Atlantic Meridian Sy	753577	BMO79840	6 20 94	5 5 94	\$15,257.50	46.00	\$701,845.00
Bell Atlantic-PA	758207	717192568306	6 20 94	6 15 94	\$3,686.96	5.00	\$18,434.80
Bell Atlantic-PA	760631	215190682006	6 22 94	6 15 94	\$20,580.00	7.00	\$144,060.00
AT&T	763648	186568708106	6 27 94	5 16 94	\$77,215.91	42.00	\$3,243,068.22
Bell Atlantic-PA	767851	717196153806	7 1 94	6 15 94	\$5,222.41	16.00	\$83,558.56
Bell Atlantic-PA	772437	7176970282-6	7 11 94	7 3 94	\$1,702.76	8.00	\$13,622.08
Bell Atlantic-PA	784139	610775180507	7 26 94	6 21 94	\$48.32	35.00	\$1,691.20
AT&T	784829	800342577507	7 27 94	6 15 94	\$66,445.41	42.00	\$2,790,707.22
Cellular One	785875	200000065707	7 28 94	7 17 94	\$100.00	11.00	\$1,100.00
Bell Atlantic-PA	786084	215190682007	7 28 94	7 16 94	\$17,550.00	12.00	\$210,600.00
Total					\$355,345.00		\$11,831,424.34
Weighted Average Lag (A X B) / A =						33.30	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
10/18/94
10:33

Pennsylvania Power & Light Company
 Lag in Payment of Rents
 Annualized as of July 31, 1994

Days Lag

	Monthly		Quarterly		Semi-Annually		Annually		Annual	Weighted Average
	Advance(A)	As Due	Advance(A)	As Due	Advance(A)	As Due	Advance(A)	As Due		
<u>COMPUTER EQUIPMENT</u>										
Monthly - In Advance	-15								-	\$0
Monthly - As Due (BLC)		15							10,490,719	157,360,785
Quarterly - In Advance (SCADA)			-45						6,898	(310,410)
Quarterly - As Due				45					-	0
<u>MOBILE EQUIPMENT</u>										
Monthly - In Advance	-15								-	\$0
Monthly - As Due		15							8,008,097	120,121,455
Annually - In Advance							-180		23,411	(4,213,980)
<u>FLEET TRAINS</u>										
Quarterly - In Advance			-45						-	0
Quarterly - As Due				45					460,177	20,707,865
Semi-Annually - As Due						90			704,051	63,364,590
<u>MARTINS CREEK OIL TERMINAL</u>										
Quarterly - As Due				45					2,799,158	125,962,110
<u>COMBUSTION TURBINES</u>										
Semi-Annually - As Due						90			857,353	77,161,770
<u>OTHER (RIGHTS OF WAY, BLDGS. ATTACHMENTS, ETC.)</u>										
Monthly - In Advance	-15								7,701,049	(40,515,735)
Monthly - As Due		15							1,201,772	18,026,580
Quarterly - In Advance			-45						3,000	(135,000)
Quarterly - As Due				45					-	0
Semi-Annually - In Advance					-90				4,589	(413,010)
Semi-Annually - As Due						90			-	0
Annually - In Advance							-180		249,789	(44,962,020)
Annually - As Due								180	104	18,720
TOTAL									\$27,510,167	\$492,173,820

WEIGHTED AVERAGE LAG = 17.89

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LEADLAG.DATA
 NAME - LAGRENT
 J. Skawski
 09/26/94

Pennsylvania Power & Light Company
 Lag in Payment of Insurance
 12 Months Ended July 31, 1994

	Voucher Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
PROPERTY INSURANCE						
All Risk	649697	1 12 94	6 13 94	\$1,712,342.00	(152)	(\$260,275,984.00)
EXTRA EXPENSE						
Fossil	638621	12 20 93	6 1 94	\$625,442.78	(163)	(\$101,947,173.14)
	638622	12 20 93	6 1 94	\$262,005.00	(163)	(\$47,596,815.00)
LIABILITY						
Primary Comprehensive	569362	9 30 93	11 15 93	\$20,156.00	(46)	(\$927,176.00)
	708272	4 18 94	2 14 94	\$19,494.00	63	\$1,228,122.00
	708272	4 18 94	5 16 94	\$24,693.00	(28)	(\$691,404.00)
	760485	6 30 94	8 15 94	\$16,894.00	(46)	(\$777,124.00)
Excess Comprehensive	630773	12 30 93	7 1 94	\$1,155,852.00	(548)	(\$633,406,896.00)
	630774	12 30 93	7 1 94	\$58,220.00	(163)	(\$10,654,280.00)
	635678	1 18 94	7 1 94	\$1,004,731.00	(164)	(\$164,775,884.00)
	635679	1 18 94	7 1 94	\$50,197.00	(164)	(\$8,232,308.00)
	635694	1 21 94	7 1 94	\$102,600.00	(161)	(\$16,516,600.00)
Directors & Officers	636414	12 29 93	7 1 94	\$172,270.00	(164)	(\$31,697,680.00)
	640008	1 10 94	7 1 94	\$455,000.00	(172)	(\$78,260,000.00)
	640028	1 14 94	7 1 94	\$123,464.00	(168)	(\$20,741,952.00)
Owner-Provided Comprehensive	707208	4 13 94	12 30 94	\$14,266.00	(261)	(\$3,723,426.00)
MOTOR VEHICLE						
Liability	569364	9 30 93	11 15 93	\$16,150.00	(46)	(\$742,900.00)
	708271	4 18 94	2 14 94	\$16,152.00	63	\$1,017,576.00
	708271	4 18 94	5 16 94	\$20,456.00	(28)	(\$572,768.00)
	761439	6 30 94	8 15 94	\$13,996.00	(46)	(\$643,816.00)
	Various			\$94,975.86	30	\$2,849,275.80
WORKER'S COMPENSATION						
	539926	8 6 93	7 16 93	\$38,297.19	21	\$804,240.99
	539927	8 6 93	7 16 93	\$105,420.91	81	\$8,539,093.71
	550077	8 30 93	11 15 93	\$41,821.00	(77)	(\$3,220,217.00)
	560545	9 15 93	8 16 93	\$105,412.97	30	\$3,162,389.10
	560546	9 15 93	8 16 93	\$19,922.24	30	\$597,667.20
	569363	9 30 93	12 16 93	\$41,821.00	(77)	(\$3,220,217.00)
	581485	10 4 93	9 15 93	\$155,265.40	19	\$2,950,047.60
	581486	10 4 93	9 15 93	\$17,594.02	19	\$334,286.38
	595877	10 30 93	8 30 93	\$2,491.67	61	\$151,991.87
	605727	11 4 93	10 16 93	\$30,816.65	19	\$585,516.35
	606725	11 4 93	10 16 93	\$108,816.30	19	\$2,067,509.70
	626981	12 7 93	11 15 93	\$9,998.85	22	\$219,974.70
	628190	12 7 93	11 15 93	\$72,713.50	22	\$1,599,697.00

647854	1	7	94	12	16	93	\$15,776.72	22	\$347,087.84
647855	1	7	94	12	16	93	\$104,581.78	22	\$2,300,799.16
653144	1	30	94	11	30	93	\$2,491.67	61	\$151,991.87
668879	2	8	94	1	16	94	\$1,532.00	23	\$35,236.00
668880	2	8	94	1	16	94	\$115,667.72	23	\$2,660,357.56
668881	2	8	94	1	16	94	\$11,159.26	23	\$256,662.98
675284	2	23	94	3	1	94	\$166,841.00	(6)	(\$1,001,046.00)
679593	2	28	94	5	16	94	\$41,710.00	(77)	(\$3,211,670.00)
686473	3	8	94	2	14	94	\$4,325.74	22	\$95,166.28
686472	3	8	94	2	14	94	\$33,835.48	22	\$744,380.56
686481	3	8	94	2	14	94	\$95,906.12	22	\$2,109,834.64
695855	3	29	94	6	15	94	\$41,710.00	(78)	(\$3,253,380.00)
707722	4	8	94	3	16	94	\$8,165.09	23	\$187,787.07
709697	4	8	94	3	16	94	\$103,815.72	23	\$2,387,761.56
709698	4	8	94	3	16	94	\$27,738.49	23	\$637,985.27
716570	4	30	94	3	1	94	\$2,754.16	60	\$165,249.60
717601	4	29	94	7	16	94	\$41,710.00	(78)	(\$3,253,380.00)
727317	5	4	94	3	16	94	\$2,413.15	49	\$118,244.35
727320	5	4	94	3	16	94	\$8,388.30	49	\$411,026.70
727321	5	4	94	3	16	94	\$19,622.68	49	\$961,511.32
729236	5	6	94	4	15	94	\$41,064.72	21	\$862,359.12
729237	5	6	94	4	15	94	\$21,517.40	21	\$451,865.40
729238	5	6	94	4	15	94	\$3,130.76	21	\$65,745.96
734308	5	13	94	4	28	94	\$96,840.69	15	\$1,452,610.35
739539	5	23	94	5	8	94	\$3,350.57	15	\$50,258.55
739540	5	23	94	5	8	94	\$816.83	15	\$12,252.45
739545	5	23	94	5	8	94	\$17,342.36	15	\$260,135.40
739941	5	30	94	8	16	94	\$41,710.00	(78)	(\$3,253,380.00)
749549	6	7	94	5	23	94	\$3,621.47	15	\$54,322.05
749550	6	7	94	5	23	94	\$38,981.16	15	\$584,717.40
749551	6	7	94	5	23	94	\$40,393.93	15	\$605,908.95
762294	6	23	94	6	8	94	\$5,755.85	15	\$86,337.75
762296	6	23	94	6	8	94	\$22,476.22	15	\$337,143.30
762297	6	23	94	6	8	94	\$3,379.09	15	\$50,686.35
762858	6	30	94	9	15	94	\$41,710.00	(77)	(\$3,211,670.00)
773398	7	18	94	5	31	94	\$2,654.17	48	\$127,400.16
773795	7	12	94	6	22	94	\$8,969.61	20	\$179,392.20
773796	7	12	94	6	22	94	\$50,624.95	20	\$1,012,499.00
773797	7	12	94	6	22	94	\$51,280.33	20	\$1,025,606.60
781966	7	31	94	10	16	94	\$41,710.00	(77)	(\$3,211,670.00)
BONDS - FIDELITY									
679672	3	1	94	7	1	94	\$10,058.00	(122)	(\$1,227,076.00)
679672	3	1	94	7	1	94	\$2,012.00	(122)	(\$245,464.00)
BONDS-MISCELLANEOUS									
545274	8	27	93	2	28	94	\$200.00	(185)	(\$37,000.00)
598009	10	25	93	4	7	96	\$16,903.00	(894)	(\$15,111,282.00)
598010	10	25	93	4	7	96	\$28,727.00	(894)	(\$25,681,938.00)
643312	12	30	93	4	1	93	\$678.81	273	\$185,315.13
643313	12	30	93	4	1	94	\$6,947.00	(92)	(\$639,124.00)
643313	12	30	93	4	1	94	\$1,310.00	(92)	(\$120,520.00)
643317	12	30	93	4	30	93	\$2,190.00	244	\$534,360.00
785052	7	27	94	1	18	95	\$7,388.00	(175)	(\$1,292,900.00)
NUCLEAR Energy Liability									
658776	1	28	94	7	2	94	\$1,687.00	(155)	(\$261,485.00)
658778	1	28	94	7	2	94	\$10,395.00	(155)	(\$1,611,225.00)
658779	1	28	94	7	2	94	\$5,813.00	(155)	(\$901,015.00)
658780	1	28	94	7	2	94	\$5,813.00	(155)	(\$901,015.00)
658781	1	28	94	7	2	94	\$1,687.00	(155)	(\$261,485.00)

	659535	1 28 94	7 2 94	\$35,805.00	(155)	(\$5,549,775.00)
	659536	1 28 94	7 2 94	\$127,011.00	(155)	(\$19,686,705.00)
	659537	1 28 94	7 2 94	\$437,484.00	(155)	(\$67,810,020.00)
	755160	6 14 94	7 2 93	\$68,825.00	347	\$23,882,275.00
	755161	6 14 94	7 2 93	\$19,982.00	347	\$6,933,754.00
Property	547462	8 25 93	10 2 93	\$324,626.00	(38)	(\$12,335,788.00)
	576950	9 27 93	11 7 93	\$324,626.00	(41)	(\$13,309,666.00)
	592039	10 27 93	12 13 93	\$324,626.00	(47)	(\$15,257,422.00)
	613014	11 12 93	5 15 94	\$1,714,492.00	(184)	(\$315,466,528.00)
	640676	1 5 94	7 2 94	\$151,737.00	(178)	(\$27,009,186.00)
	656772	1 24 94	1 19 94	\$936,802.00	5	\$4,684,010.00
	683296-3	3 1 94	2 25 94	\$312,268.00	4	\$1,249,072.00
	696700-7	3 25 94	4 2 94	\$312,268.00	(8)	(\$2,498,144.00)
	716035-4	4 27 94	5 8 94	\$312,268.00	(11)	(\$3,434,948.00)
	736303-3	5 27 94	6 14 94	\$312,268.00	(18)	(\$5,620,824.00)
	757931-9	6 24 94	7 21 94	\$312,268.00	(27)	(\$8,431,236.00)
	779313-3	7 26 94	8 27 94	\$312,268.00	(32)	(\$9,992,576.00)
Replacement Power	556473	9 14 93	3 16 94	\$1,499,328.00	(183)	(\$274,377,024.00)
Suppliers & Transporter	658777	1 28 94	7 2 94	\$7,837.00	(155)	(\$1,214,735.00)
	659533	1 28 94	7 2 94	\$26,995.00	(155)	(\$4,184,225.00)
				\$16,122,816.34		(\$2,159,126,523.86)
				(133.92)		Days

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LEADLAG.DATA
 NAME - LAGINSUR
 GENERAL ACCOUNTING
 S.L. Skawski
 10/18/94
 10:46

Pennsylvania Power & Light Company
 Lag in Disposal Of Spent Nuclear Fuel Payments
 3 Months Ended July 31, 1994

	Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Dept. Of Energy (DOE)	784647	NWF-2094	7 29 94	5 16 94	\$2,428,470.00	74	\$178,708,780.00
	Total				\$2,428,470.00		\$178,708,780.00
	Weighted Average Lag (A X B) / A =						74 Days

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LEADLAG.DATA
 NAME - NUC
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 09/30/94
 15:10

Pennsylvania Power & Light Company
Lag in Payment of Decommissioning Costs
3 Months Ended July 31, 1984

Vendor	Voucher Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount
Mellon Bank, NA	716033	5 2 94	4 15 94	\$584,713	17.00	\$9,940,121
Mellon Bank, NA	733284	6 1 94	5 16 94	\$584,713	16.00	\$9,355,408
Mellon Bank, NA	751568	7 1 94	6 15 94	\$584,713	16.00	\$9,355,408
	Total			\$1,754,139		\$28,650,937
Weighted Average Lag (A X B) / A =					16.33	Days

HOST PROGRAM - DYNAPLAN
FILE - E54230.LEADLAG.DATA
NAME - LAGOTHER
GENERAL ACCOUNTING
S.L. Skawski
09/30/94
15:11

Pennsylvania Power & Light Company
 Lag in Burned Nuclear Fuel Payments
 3 Months Ended July 31, 1994

Voucher Number	Invoice Number	Payment Date	Mid-point of Service Date	(A) Amount	(B) Days Lag	(A) x (B) Weighted Amount	
Credit Suisse (Chemical Bank)	784646	NUC-LSE 7/94	7 25 94	5 16 94	\$13,180,026.99	70	\$922,601,889.30
Total				\$13,180,026.99		\$922,601,889.30	
Weighted Average Lag (A X B) / A =					70	Days	

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LEADLAG.DATA
 NAME - NUC
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 09/30/94
 15:10

Pennsylvania Power & Light Company
 Interchange Sales Lag
 3 Months Ended July 31, 1994

Customer	Cash Receipt Date	Mid-point of Service Date	(A) Amount (a)	(B) Days Lag	(A) x (B) Weighted Amount
PJM Interconnection	5 20 94	4 15 94	\$209,913.00	35.00	\$7,346,955.00
PJM Interconnection	7 20 94	6 15 94	\$5,315,263.00	35.00	\$186,034,205.00
			Total		\$193,381,160.00

Weighted Average Lag (A x B) / A = 35.00 Days

(a) Amount represents the net of PJM Interchange power sold (JE301 & JE201)
 and PP&L's share of PJM office costs (JE378).

HOST PROGRAM - DYNAPLAN
 FILE - E54230.LEADLAG.DATA
 NAME - LAGINT
 GENERAL ACCOUNTING
 S.L. SKAWSKI
 09/26/94
 09:50

Q.5. If a claim is made for compensating bank balances, provide the following information:

- a. Name and address of each bank.
- b. Types of accounts with each bank - checking, savings, escrow, other services, and the like.
- c. Average daily balance in each account.
- d. Amount and percentage requirements for compensating bank balance at each bank.
- e. Average daily compensating bank balance at each bank.
- f. Documents from each bank explaining compensating bank balance requirements.
- g. Interest earned on each type of account.
- h. A calculation showing the average daily float for each bank.

A.5. PP&L has no requirements for compensating bank balances with its banks and has not made a claim for this item as a component of working capital.

- Q. 6. Explain in detail by statement or exhibit the appropriateness of additional claims or the use of a method not previously mentioned, in the claimed rate base.
- A. 6. An explanation of PP&L's claim for any additional rate base items is set forth in Section C of Exhibit Future 1.

- Q. 1. Prepare a Statement of Income including:
- a. The book, or budgeted, statement for the test year.
 - b. Adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge.
 - c. The income statement under present rates after adjustment.
 - d. The adjustment for the revenue requested.
 - e. The income statement under requested rates after adjustment.

Each adjustment, including those relating to adjustment clauses, shall contain an explanation in sufficient clarifying detail to allow a reasonably informed person to understand the method and rationale of the adjustment.

- A. 1. The information requested in items a. through e. is set forth on Schedule D-1 of Exhibit Future 1.

- Q. 2. If the schedule provided in item 1 is based upon budgeted data for a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A. 2. The information requested is set forth on Schedule D-1 of Exhibit Historic 1.

- Q. 1. Provide a schedule showing all revenues and expenses for the test year and for the 12-month period immediately prior to the test year, together with an explanation for major variances between test-year revenues and expenses and those for the previous 12-month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by these categories, an analysis of the data for the 12-month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis for ratably allocating the budgeted data into the account categories.**
- A. 1. Attachment II-D-1a provides the requested schedule of revenues and expenses by account categories. Attachment II-D-1b provides explanations for major variances.**

PENNSYLVANIA POWER & LIGHT COMPANY
Operating Statements
For the Twelve Months Ended September 30
(Thousands of Dollars)

	<u>1995</u>	<u>1994</u>	<u>Difference</u>
<u>OPERATING REVENUES</u>			
400			
Electric Revenues:			
Residential Sales	\$919,237	\$939,511	(\$20,274)
Commercial Sales	760,197	752,858	7,339
Industrial Sales	526,157	524,558	1,599
Public Authorities	17,014	16,651	363
Railroads	8,459	9,037	(578)
Sales for Resale	484,414	441,395	43,019
Total Sales Revenue	2,715,478	2,684,010	31,468
Other Electric Revenues:			
Forfeited Discounts	7,074	6,783	291
Miscellaneous Service Revenues	203	154	49
Rent from Electric Property	12,692	12,542	150
Unbilled Revenues-Net	(11,023)	16,210	(27,233)
Other Electric Revenues	33,510	45,437	(11,927)
Total Other Electric Revenues	42,456	81,126	(38,670)
Total Operating Revenues	2,757,934	2,765,136	(7,202)
<u>OPERATING EXPENSES</u>			
401 & 402			
Operation and Maintenance Expenses:			
Power Production Expenses:			
Fuel	556,792	530,798	25,994
Power Purchases	263,297	305,522	(42,225)
Other	336,283	380,619	(44,336)
Transmission Expenses	12,819	12,218	601
Distribution Expenses	93,799	89,566	4,233
Customer Accounts Expenses	51,984	50,750	1,234
Customer Service & Informational Expenses	18,067	17,114	953
Sales Expenses	4,959	4,669	290
Administrative and General Expenses	173,326	171,841	1,485
Total Operation & Maintenance Expenses	1,511,326	1,563,097	(51,771)
403 & 406	339,837	304,993	34,844
Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments			
407	(36,348)	(87,485)	51,137
Regulatory Debits (Credits), net			
408.1	204,772	203,409	1,363
Taxes Other Than Income Taxes			
411.8	(486)	(487)	1
Gain From Disposition of Emission Allowances			
Total Operating Expenses Prior To Federal & State Income Taxes	2,019,101	1,983,527	35,574
Operating Income Prior To Federal & State Income Taxes	\$738,833	\$781,609	(\$42,776)

PENNSYLVANIA POWER & LIGHT COMPANY
Operating Statements
For the Twelve Months Ended September 30
(Thousands of Dollars)

		<u>1995</u>	<u>1994</u>	<u>Difference</u>
<u>FEDERAL AND STATE INCOME TAXES</u>				
409.1	Federal Income Taxes	\$193,011	\$172,632	\$20,379
	State Income Taxes	70,411	65,619	4,792
410.1 & 411.1	Deferred Federal Income Taxes-Net	(19,495)	10,004	(29,499)
	Deferred State Income Taxes-Net	(4,601)	3,280	(7,881)
	Investment Tax Credit Adjustments			
	Deferrals	0	0	0
411.4	Amortization – Credit	(11,037)	(12,430)	1,393
	Total Federal & State Income Taxes	228,289	239,105	(10,816)
	Operating Income After Federal & State Income Tax	510,544	542,504	(31,960)
<u>OTHER INCOME AND DEDUCTIONS</u>				
Other Income				
418.0	Non-utility Operating Income (Loss)	(36)	(9)	(27)
418.1	Equity in Earnings of Subsidiary Companies	4,732	1,497	3,235
419.0	Interest & Dividend Income	4,418	4,584	(166)
419.1	Allowance for Other Funds Used During Construction	8,102	4,695	3,407
421.1	Gain on Disposition of Property	0	191	(191)
421.0	Other Misc. Non-Operating Income	0	43	(43)
	Total Other Income	17,216	11,001	6,215
Other Income Deductions				
421.2	Loss on Disposition of Property	0	35	(35)
426	Miscellaneous	8,008	8,364	(356)
	Total Other Income Deductions	8,008	8,399	(391)
Taxes Applicable to Other Income Deductions				
408.2	Taxes Other Than Income Taxes	84	84	0
409.2	Federal Income Tax	(1,565)	(677)	(888)
	State Income Tax	(554)	(266)	(288)
410.2 & 411.2	Deferred Federal Income Taxes-Net	(528)	(1,314)	786
	Deferred State Income Taxes-Net	(201)	(515)	314
	Total Taxes Applicable to Other Income Deduct	(2,764)	(2,688)	(76)
	Income Before Interest Charges	\$522,516	\$547,794	(\$25,278)

PENNSYLVANIA POWER & LIGHT COMPANY
Operating Statements
For the Twelve Months Ended September 30
(Thousands of Dollars)

		<u>1995</u>	<u>1994</u>	<u>Difference</u>
<u>INTEREST CHARGES</u>				
427	Interest on Long-term Debt	\$216,858	\$213,857	\$2,999
428.0	Amortization of Debt Discount & Expense	2,473	2,073	400
428.1	Amortization of Loss on Reacquired Debt	7,289	6,776	513
429	Amortization of Premium on Debt-Credit	(34)	(37)	3
431	Other Interest Expense	5,590	6,961	(1,371)
432	Allowance for Borrowed Funds Used During Construct	(8,589)	(7,190)	(1,399)
	Net Interest Charges	223,585	222,440	1,145
	Net Income	\$298,931	\$325,354	(\$26,423)

PENNSYLVANIA POWER & LIGHT COMPANY
Operating Statements
For The Twelve Months Ended September 30, 1995 and 1994

Significant increase or decreases (in thousands of dollars) are attributed to the following:

Account 400- Operating Revenues- (\$7,202)

Residential Sales (\$20,274) - A colder-than-normal winter and a hotter-than-normal summer for the historic test year resulted in higher residential sales than are expected for the future test year. The future year residential sales reflect a weather-normalized level of sales.

Sales for Resale \$43,019 - Lower interchange sales for the historic test year due to higher system sales as a result of the abnormal weather in 1994. The lower system sales for the future test year result in the ability to make more interchange sales.

Unbilled Revenues-Net (\$27,233) - The decrease is caused primarily by an undercollection during the 1994 ECR period and a projected overcollection for the 1995 ECR period. The undercollection results in positive unbilled revenues, the overcollection results in negative unbilled revenues.

Other Electric Revenues (\$11,927) - Revenues from the sale of capacity credits are expected to decrease during the future test year in comparison to the historic test year due to the termination of a contract to sell capacity credits to General Public Utilities (GPU).

Accounts 401 & 402- Operating and Maintenance Expenses- (\$51,771)

PP&L's budgeting process entails budgeting by category of expense, not by account. However, the Company is providing, for the purpose of this filing, an allocation of budgeted operating and maintenance expenses to accounts. This allocation was based primarily on the ratio of the actual charges by account for the historic test year.

Following is a comparison of these expenses by category of expense:

	<u>Twelve Months Ended Sept. 30</u>		
	<u>1995</u>	<u>1994</u>	<u>Difference</u>
Fuel	\$ 519,358	\$ 498,265	\$ 21,093
Power Purchases	263,297	305,522	(42,225)
Wages & Employee Benefits	366,658	374,253	(7,595)
Other Operating Costs	362,013	345,661	16,352
Regulatory Debits-O&M	0	39,396	(39,396)
	<u>\$1,511,326</u>	<u>\$1,563,097</u>	<u>(\$51,771)</u>

Explanations of major changes in category of expense are:

Fuel \$21,093 - Increase due to overall higher expected availability of fossil plants. In the historic test year, there were more planned and forced outages than anticipated, some due to the abnormally severe winter. In addition, the future test year reflects an overall increase in demand for generation. Partially offsetting these increases was the write-off of retired miners' health care costs in December 1993, in connection with settlements of complaints to ECR filings and agreements with wholesale customers.

Power Purchases (\$42,225) - Substantial power purchases were made from the PJM interchange during the historic test year, due to extreme weather conditions and a lack of available base load generation. Future test year power purchases are based on improved base load availability and normal weather conditions. Also contributing to the decrease are lower two-party purchases during the future test year, due to the higher expected availability of the fossil units.

Wages & Employee Benefits (\$7,595) - The historic test year includes the write-off of postretirement benefits deferred during 1993. This was a result of a Commonwealth Court decision which overturned a PUC order permitting the deferral of these costs. Also, future test year wages and employee benefits reflect a reduction in employee levels.

Other Operating Costs \$16,352 - Other Operating Costs are further segregated into the following categories of expense:

	<u>Twelve Months Ended Sept. 30</u>		
	<u>1995</u>	<u>1994</u>	<u>Difference</u>
Materials & Supplies	\$45,445	\$45,698	(\$253)
Work by Outsiders	71,803	81,346	(9,543)
Services	36,841	35,174	1,667
Rents	35,070	28,509	6,561
Insurance	13,940	12,774	1,166
Tree Trimming	14,188	13,790	398
Miscellaneous	41,323	31,727	9,596
Uncollectible Accounts	16,932	17,368	(436)
External R&D	8,493	8,074	419
Telephone & Leased Wires	6,359	5,529	830
Employee Expenses	8,117	8,249	(132)
Printing & Office Supplies	9,079	5,959	3,120
Postage	5,208	4,866	342
Contributions	2,814	2,795	19
Advertising	1,775	1,733	42
Spent Fuel Disposal	13,248	10,349	2,899
In-Core Financing	6,841	5,673	1,168
Decommissioning	7,125	7,094	31
Keystone	6,426	6,848	(422)
Conemaugh	5,976	7,201	(1,225)
Merrill Creek	2,610	2,569	41
Cowanisque	2,400	2,336	64
Total Other Operating Costs	<u>\$362,013</u>	<u>\$345,661</u>	<u>\$16,352</u>

Work by Outsiders (\$9,543) - Decrease due to (1) reduced scope of outage activities at the fossil plants, thereby reducing the need for contractor support. (Additional contractors were required during the historic test year to meet the demands of environmental-related work.); (2) lower contractor outage costs at Susquehanna SES, since the historic test year includes the delayed start and extension of the Unit 1 seventh refueling and inspection outage; and (3) the classification of radwaste disposal costs in the "Miscellaneous" category in the future test year, versus "Work by Outsiders" in the historic test year. (This reflects the fact that shipments of radwaste have ceased; accruals for eventual disposal of radwaste being stored on site fit the "Miscellaneous" classification.) These decreases have been partially offset by future test year costs to maintain the data management software and information network.

Rents \$6,561 - Increased rents for new network devices, PC's, LAN servers and E-mail hardware. Further, rents during the historic test year were lower than anticipated due to delays in acquiring computer equipment and higher sales proceeds from the sale of retired/excess vehicles and equipment. (These proceeds offset rent expenses.)

Miscellaneous \$9,596 - Increase due to the classification of radwaste disposal accruals as "Miscellaneous", whereas actual payments in the historic test year were charged as "Work by Outsiders" (see above); "Change Management" training in connection with some re-engineering efforts; and the future test year provision for charges against policy deductibles on insurance losses.

Printing & Office Supplies \$3,120 - Higher purchases of computer software associated with major system redesign efforts.

Spent Fuel Disposal \$2,899 - Increase due to higher generation of the Susquehanna SES units. Also, the 1995 budget includes the cost of expanding the temporary on-site storage capacity for spent fuel.

Regulatory Debits (Credits)- O&M (\$39,396) - See explanation for Account 407- Regulatory Debits (Credits) below.

Account 403-406 - Depreciation - \$34,844- Increase due to the Susquehanna Sinking Fund depreciation and property additions in 1995.

Account 407- Regulatory Debits (Credits), net- \$51,137-

In November, 1993 the Company changed its accounting for regulatory assets and liabilities, in accordance with a FERC order. This impacted not only the balance sheet accounts for the Company's regulatory assets and liabilities, but also established the use of Account 407 - Regulatory Debits (Credits) to record transactions previously applied to Accounts 401 and 402 - Operation and Maintenance Expense. These transactions include:

- Deferral of Susquehanna SES refueling and inspection outage costs when incurred, and the subsequent amortization of these costs over the operating cycles of the Units;
- Amortization of the income statement effect of establishing an inventory of spare parts at the power plants; and
- Amortization of certain contract claims arising from the construction of Susquehanna SES.

Following is a summary of Regulatory Debits (Credits) activity in the operating statement:

	<u>Twelve Months Ended Sept. 30</u>		
	<u>1995</u>	<u>1994</u>	<u>Difference</u>
Accts. 401 & 402 -			
Operation & Maintenance Expense	\$0	\$39,398	(\$39,398)
Acct. 407 -			
Regulatory Debits (Credits)	<u>(36,348)</u>	<u>(87,485)</u>	<u>51,137</u>
	<u>(\$36,348)</u>	<u>(\$48,089)</u>	<u>\$11,741</u>

The net increase is primarily due to the deferral of costs for the Susquehanna SES refueling and inspection outages. The deferrals (regulatory credits) in the historic test year were larger than anticipated due to the extension of the Unit 1 outage and higher than budgeted payroll cost on the Unit 2 outage.

Account 409.1- Federal Income Taxes- \$20,379- Increase is primarily due to (1) Energy Cost Rate over/undercollections, (2) lower refueling costs incurred, and (3) fewer retirements of long-term debt resulting in less premium paid.

Accounts 410.1 & 411.1-Deferred Income Taxes - Federal & State - Net - (\$37,380) - Decrease is primarily due to (1) the reversal of Susquehanna SES deferred income taxes, (2) Energy Cost Rate over/undercollections, and (3) fewer retirements of long term debt which decreases the related deferred income taxes.

Accounts 418.1-Equity in Earnings of Subsidiary Companies- \$3,235 - Increase due to better anticipated earnings from passive investments.

Account 419.1- Allowance for Other Funds Used During Construction- \$3,407 - Construction during the twelve months ended 9/30/94 was financed primarily by short-term debt. Due to the formula calculation, a higher portion of construction is expected to be financed by common equity in 1995.

Account 427- Interest on Long Term Debt- \$2,999 - Long term debt outstanding as of 9/30/95 is expected to be greater than the long term debt outstanding as of 9/30/94; therefore, long term interest expense for the future test year is expected to be greater than that experienced during the historic test year.

- Q. 2. Provide a summary of test year adjustments which sets forth the effect of the adjustment upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, State income tax, Federal income tax, and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.
- A. 2. Schedule D-2 of Exhibit Future 1 provides a summary of test year adjustments claimed by PP&L by major account categories.

- Q. 3. List and explain all nonrecurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years, for example, nonyearly maintenance programs, and the like.
- A. 3. Test year expenses which are nonrecurring, extraordinary or do not occur yearly but over an extended period of years are explained and adjusted in Section D of Exhibit Future 1.

- Q. 4. As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.
- A. 4. Pennsylvania Power & Light Company will not incur any extraordinary property gains or losses in the future test year related to property previously included in cost of service.

- Q.5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written off in each of the last 3 calendar years.
- A.5. The provision for uncollectible accounts for any year is determined from the actual uncollectible dollars for the five previous years as related to the year-end receivable balances for the same periods. Appropriate adjustments to the provision are made from time-to-time to reflect the impacts of regulatory mandates or other changes which may affect the magnitude of uncollectible accounts.

Attachment II-D-5 presents the accumulated provision for uncollectible accounts for the years ended December 31, 1991, December 31, 1992 and December 31, 1993.

PENNSYLVANIA POWER & LIGHT COMPANY

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS

	Customers <u>14410</u>	Other <u>14440</u>	Property Damage <u>14450</u>	<u>Total</u>
Balance December 31, 1990	\$ 26,903,325	\$ 106,583	\$ 187,918	\$ 27,197,826
Provision	21,996,000	0	0	21,996,000
Amounts Written Off	<u>(21,379,713)</u>	<u>(63,674)</u>	<u>(95,234)</u>	<u>(21,538,621)</u>
Balance December 31, 1991	\$ 27,519,612	\$ 42,909	\$ 92,684	\$ 27,655,205
Provision	16,000,000	0	162,000	16,162,000
Amounts Written Off	<u>(16,041,867)</u>	<u>4,290</u>	<u>(119,251)</u>	<u>(16,156,828)</u>
Balance December 31, 1992	27,477,745	47,199	135,433	27,660,377
Provision	18,540,000	0	120,000	18,660,000
Amounts Written Off	<u>(16,781,924)</u>	<u>1,609</u>	<u>(110,979)</u>	<u>(16,891,294)</u>
Balance December 31, 1993	<u>29,235,821</u>	<u>48,808</u>	<u>144,454</u>	<u>29,429,083</u>

- Q. 6. Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.
- A. 6. Schedule D-7 of Exhibit Future 1 sets forth Pennsylvania Power & Light Company's claim for rate case expense.

Q. 7. Submit schedules for the test year and for the 12-month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories:

- a. Miscellaneous general expenses, including account 930.
- b. Outside service expenses.
- c. Regulatory commission expenses.
- d. Advertising expenses, including advertising engaged in by trade associations whenever the utility has claimed a contribution to the trade association as a ratemaking claim—provide explanation of types and purposes of such advertising.
- e. Research and development expenses – provide a listing of major projects.
- f. Charitable and civic contributions, by recipient and amount.

Explain major variances between the test year expenses and those expenses for the prior 12-month period.

A. 7. Please see the following attachments for the requested data and an explanation of the major variances:

- a. Miscellaneous general expenses, including account 930 – Attachment II-D-7a
- b. Outside service expense –Attachment II-D-7b
- c. Regulatory Commission expenses –II-D-7c
- d. Advertising expenses –Attachment II-D-7d
- e. Research and development expenses –Attachment II-D-7e
- f. Charitable and civic contributions –Attachment II-D-7f

Pennsylvania Power & Light Company
Miscellaneous General Expenses - Account 930

(Thousands of Dollars)

	Twelve Months Ended September 30		Increase
	<u>1995</u>	<u>1994</u>	<u>(Decrease)</u>
Dues for Company memberships in trade associations	\$881	\$839	\$42
Shareowner-related expenses; fees and other expenses of trustee, registrar, transfer and disbursing agents; and fees for listing securities on exchanges	2,464	2,346	118
Corporate research and development, including EPRI contribution	7,449	7,255	194
Environmental remediation expenses 1)	4,050	5,163	(1,113)
Board of Directors' fees and other expenses	478	564	(86)
Board of Directors' retirement plan	200	163	37
Community service activities	192	205	(13)
Goodwill or institutional advertising 2)	125	284	(159)
Miscellaneous	470	622	(152)
	<u>\$16,309</u>	<u>\$17,441</u>	<u>(\$1,132)</u>

1) The 1994 budget included no estimate for environmental remediation expenses. The 1995 budget, however, did provide for such charges. Therefore, the future test year includes nine months of environmental expenses, compared to a full year's amount for the twelve months ended September 30, 1994.

2) Includes wages, in addition to external advertising expenses.

Pennsylvania Power & Light Company

Outside Services - Account 923

(Thousands of Dollars)

	Twelve Months Ended September 30		Increase (Decrease)
	<u>1995</u>	<u>1994</u>	
Administration general outside support services	\$1,359	\$1,294	\$65
Management consulting and personnel related services	603	574	29
Computer design and support services	1,933	1,840	93
Audio visual and development support	103	98	5
Corporate restructuring strategy and Continuous Improvement consulting	750	714	36
Functional budgeting development consulting	220	209	11
Public Affairs services	321	308	15
Legal services	1,824	1,736	88
Human Resources services	664	632	32
Engineering support services	28	27	1
Miscellaneous	71	67	4
	<u>\$7,876</u>	<u>\$7,497</u>	<u>\$379</u>

The Company budgets by expense type (payroll, materials, rents, etc.) and activity, not by FERC account. Therefore, the test year projection in Account 923- Outside Services Employed, is based on an allocation. Each line item of detail is allocated based on the various charges to Account 923 during the twelve months ended September 30, 1994.

Pennsylvania Power & Light Company
Regulatory Commission Expenses - Account 928

(Thousands of Dollars)

	Twelve Months Ended September 30		Increase
	<u>1995</u>	<u>1994</u>	<u>(Decrease)</u>
PUC General Assessment	\$2,708	\$2,396	\$312
PUC base rate case 1)	1,491	0	1,491
PUC general matters	19	249	(230)
FERC Annual fees	656	381	295
Bulk Power contracts / miscellaneous	29	150	(121)
FERC general matters	16	37	(21)
	<u>\$4,919</u>	<u>\$3,193</u>	<u>\$1,726</u>

1) Reflects the estimated expenditures for the PUC base rate filing.

Pennsylvania Power & Light Company

Advertising Expenses

(Thousands of Dollars)

<u>Account</u>	<u>Description/Purpose</u>	Twelve Months Ended September 30		Increase (Decrease)
		<u>1995</u>	<u>1994</u>	
90810	Encourage safe, efficient & economical energy use	\$1,046	\$1,023	\$23
90830	Weather Relief Assistance Program (WRAP)	67	42	25
90910	Instructional & informational advertising	192	131	61
91240	Economic development- demonstrations & selling	120	95	25
91340	Economic development- advertising expenses	154	119	35
93012	Goodwill or institutional advertising	101	277	(176)
	Other	95	46	49
	Total Advertising	<u>\$1,775</u>	<u>\$1,733</u>	<u>\$42</u>

Types of Advertising:

Television	\$621	\$606	\$15
Radio	104	121	(17)
Bill Inserts	477	468	9
Other Printed Media	573	538	35
	<u>\$1,775</u>	<u>\$1,733</u>	<u>\$42</u>

Note: This schedule reflects only the costs of outside advertising expenses.

Pennsylvania Power & Light Company
Research and Development Expenses
(Thousands of Dollars)

	Twelve Months Ended		Increase (Decrease)
	September 30		
	<u>1995</u>	<u>1994</u>	
Research support to the Electric Power Research Institute	\$6,550	\$6,550	\$0
Other research and development projects by Department:			
System Power	494	94	400
Nuclear	564	631	(67)
Division Operations	504	514	(10)
Power Production & Engineering	303	121	182
Other	78	164	(86)
	<u>\$8,493</u>	<u>\$8,074</u>	<u>\$419</u>

The increase in System Power research and development expenses is primarily due to 1)- the effort to assure recreational water quality at Lake Wallenpaupack, and 2)- the development of an integrated operations planning station (Dynamics project).

See Attachment II-D-7e page 2 for a listing of R&D expenses by project for the period of October, 1993 through September, 1994. See Attachment II-D-7e pages 3 and 4 for anticipated R&D expenses by project for the future test year.

R&D EXPENSES
OCTOBER, 1993 - SEPTEMBER, 1994

<u>DEPARTMENT</u>	<u>PROJECT NAME</u>	<u>EXPENSE</u>
<i>System Power</i>	Transmission & Voltage Limitation	13,883
	Non-Ceramic Insulator Aging	25,000
	Live-Line Maintenance	15,000
	Computer Tools-Voltage Stability	5,080
	Biostimulation Study	10,963
	Analysis of Lattice Towers	<u>24,500</u>
	<i>Dept. Totals</i>	\$94,428
<i>Nuclear</i>	Project Fermi	20,000
	Advanced Light Water Reactor	465,000
	Ion Exchange Performance	10,000
	Failed Fuel Degradation	33,300
	SSES-Effluent Dispersion Patterns	60,849
	Feed Water Chemistry Improvement	<u>41,500</u>
	<i>Dept. Totals</i>	\$630,649
<i>Division Operations</i>	Control of Japanese Honeysuckle	3,810
	Peerc-PSU-Urban Forestry	13,520
	VA Tech-Distribution Grounding	20,000
	EPRI-Membrane Wastewater Recovery	21,000
	EPRI-Retail Market Management	125,000
	EPRI-Indet Center Partnership	33,755
	EPRI-CF2895-Fast Fault Find	1,500
	Utility EU Prototype	90,994
	Lake Wallenpaupack Watershed	125,000
	Distribution Power Line Communications	<u>78,848</u>
	<i>Dept. Totals</i>	\$513,427
<i>Power Production & Engineering</i>	12 CR Forged Pump Impellers	0
	Lehigh University Liaison Program	10,875
	Stanford International Energy Workshop	3,500
	EPRI-Fuel Users Group	15,000
	EPRI-Coal Upgrade Consortium	15,000
	Coal Powder Flow Measurement	3,750
	PSU-PA Limestone Dolomite	29,157
	EPRI-Advanced Leak Loc-Demo	35,000
	Alternative Fuels	<u>8,500</u>
	<i>Dept. Totals</i>	\$120,782
<i>Operations</i>	EPRI Dues	6,550,070
	Misc.	164,108
Total PP&L/R&D Expense		\$8,073,462

**R&D EXPENSES BUDGETED
OCTOBER, 1994 - SEPTEMBER, 1995**

<u>DEPARTMENT</u>	<u>PROJECT NAME</u>	<u>EXPENSE</u>
System Power	EPRI Travel Expense	\$ 60,000
	Wallenpaupack	125,000
	Green Lane	7,500
	Voltage Stability	22,000
	Trans & Voltage Lim.	28,000
	Live Line Work	20,000
	Dynamics	150,000
	Comp Mng. Trng.	34,000
	Ozone Field Study	<u>47,000</u>
	Department Totals	\$493,500
Nuclear	Advanced Light Water Reactor Project	\$485,000
	EPRI Failed Fuel Degradation	33,500
	Project FERMI	20,000
	Modeling the Performance of Ion Exchange Systems	10,000
	Effects of Respirator Use on Worker Performance	10,000
	Feedwater Filtration Tests	<u>25,000</u>
	Department Totals	\$563,500
Division Operations	DO Budget for EPRI Committee Travel	\$ 30,010
	Residential Ventilation Consortium	10,000
	EPRI Health Care Initiatives	25,000
	Municipal Tree Restoration Project	13,520
	Evaluation of Control of Japanese Honeysuckle	3,840
	Industrial Electrotechnology Center Partnership	166,000
	Air to Water HP/Geisinger	10,000
	Retail Market Management-RTP Pilot	100,000
	Ground Source CL HP/Paragon Center	15,000
	Substation Reliability Centered Maintenance	50,000
	Programs for Distribution Workstations	25,000
	Partnership for Industrial Competitiveness	25,000
	System Compatibility Research-TVSS	5,000
	PEERC/CMF/Penelec/RF Drying of Hardwoods	8,880
	Polymer Moisture Barrier for Underground Cable	<u>17,000</u>
	Department Totals	\$504,250

<u>DEPARTMENT</u>	<u>PROJECT NAME</u>	<u>R&D BUDGET</u>
Power Production & Engineering	EPRI Training	\$ 23,850
	LU Energy Liaison Prg	15,000
	Stanford Energy Workshop IEW	3,500
	Weld Repair - Press Parts-TC3484	20,000
	Boiler Tube Coatings-TC3852	50,000
	Upgraded Coal Interest Group-TC	15,000
	EPRI Cycle Chem Improvement Project	10,000
	FOUS Fuel Oil Users Group	20,000
	Bearing Material Demonstration	10,000
	Predictive Maintenance Thermography TC3438	35,000
	EPRI Repowering TC3938	5,000
	High Strength Flyash Mixtures	50,000
	CEM Flow Research	15,000
	Welding heat input and its effect on welding Carpenter 20 SS	18,350
	Wear and Gaul Resistant coatings for BFP impeller hubs	15,000
	Department Totals	\$ 303,500
	PP&L R&D Funds	\$1,864,750
Operations	EPRI Dues	\$8,550,070
	Misc. Projects	\$ 77,809
	Department Totals	\$6,627,879
Total PP&L/R&D Budget 10/94 - 9/95		\$8,492,629

Charitable Contributions- Account 426

	Twelve Months Ended		Increase (Decrease)
	September 30		
	<u>1995</u>	<u>1994</u>	
HEALTH AND HUMAN SERVICES			
United Ways			
Berwick Area United Way	\$15,000	\$15,000	\$0
Capital Region United Way	38,000	39,000	(1,000)
Central Susquehanna Valley United Way	8,000	8,100	(100)
Clinton County United Way	8,000	8,000	0
Columbia County United Way	15,000	15,000	0
Danville Area United Way	7,700	7,700	0
Greater Hazleton Area United Way	18,500	42,500	(24,000)
Greater Lehigh Valley United Way	147,500	145,674	1,826
Lackawana County United Way	18,745	18,745	0
Lancaster County United Way	36,000	35,248	752
Lycoming United Way	19,500	19,500	0
Schuylkill United Way	8,000	8,000	0
Snyder County United Way	6,500	6,500	0
Upper Northumberland County United Way	5,300	5,300	0
Wyoming Valley United Way	17,000	17,000	0
York County United Way	6,000	6,000	0
Other - each less than \$5,000	17,935	21,168	(3,231)
	<u>390,680</u>	<u>416,433</u>	<u>(25,753)</u>
Other Health and Human Services			
American Red Cross	5,000	5,000	0
Boy Scouts of America - Minsi Trails Council	0	8,170	(8,170)
Foundation for American Communications	0	5,000	(5,000)
Geisinger Medical Center	9,000	9,000	0
Hazleton General Hospital	5,000	5,000	0
Hope Enterprises Foundation Inc	7,500	7,500	0
Lehigh Housing Dev Corp	7,500	10,000	(2,500)
Lehigh Valley Coalition	5,000	5,000	0
Lutheran Welfare Services Foundation Inc	5,000	0	5,000
Milton S Hershey	6,000	6,100	(100)
Pocono Family YMCA	0	5,000	(5,000)
St Joseph Hospital	5,000	5,000	0
St Lukes Hospital	7,000	0	7,000
Telespond Senior Services Inc	5,000	5,000	0
Wiley House	5,000	5,000	0
Other - each less than \$5,000	64,530	87,354	(22,824)
	<u>136,530</u>	<u>168,124</u>	<u>(31,594)</u>
Operation Help	\$391,000	\$586,339	(\$195,339)

Charitable Contributions- Account 426

	Twelve Months Ended September 30		Increase (Decrease)
	<u>1995</u>	<u>1994</u>	
EDUCATION			
Allentown College of St Francis De Sales	\$15,000	\$8,280	\$6,740
Bloomsburg University	4,000	7,455	(3,455)
Cedar Crest College	5,000	7,800	(2,800)
Drexel University	3,500	6,005	(2,505)
Elizabethtown College	6,000	7,075	(1,075)
Foundation for Independent Colleges	11,900	11,900	0
Franklin & Marshall College	8,000	8,257	(257)
Kings College	7,000	9,575	(2,575)
Lafayette College	3,500	6,645	(3,145)
Lehigh University	19,500	33,470	(13,970)
Lock Haven University	5,000	200	4,800
LV 2000 Business-Education Partnership	5,000	5,000	0
Messiah College	6,000	6,400	(400)
Millersville University	5,000	5,075	(75)
Moravian College	5,000	6,435	(1,435)
Muhlenberg College	3,500	5,630	(2,130)
National Merit Scholarship Corporation	26,280	24,550	1,730
Pennsylvania 2000	10,000	10,000	0
Pennsylvania State University	5,000	51,460	(46,460)
University of Scranton	9,000	13,175	(4,175)
Other - each less than \$5,000	183,980	81,061	102,919
	<u>347,160</u>	<u>315,428</u>	<u>31,732</u>
CULTURE AND THE ARTS, COMMUNITY DEVELOPMENT, CIVIC AND OTHER			
Allentown Symphony	5,000	1,000	4,000
Bethune-Douglas Community Center	5,000	0	5,000
Carbondale Public Library	5,000	0	5,000
Fulton Opera House	5,000	5,000	0
League of Women Voters	0	6,700	(6,700)
Little League Baseball Inc	0	17,000	(17,000)
Scranton Cultural Center	15,000	15,000	0
The Academy of Natural Science	0	5,000	(5,000)
The Baum School of Art	0	5,000	(5,000)
The Nature Conservancy	3,000	10,000	(7,000)
Other - each less than \$5,000	150,860	114,702	36,158
	<u>188,860</u>	<u>179,402</u>	<u>9,458</u>
TOTAL PUBLIC AND CHARITABLE CONTRIBUTIONS	<u>\$1,454,230</u>	<u>\$1,665,726</u>	<u>(\$211,496)</u>

Note: Charitable and civic contributions are charged to other income deductions, Account 426 and not to operating expense. Therefore, contributions of this type are not reflected in customer rates.

Q.8. Provide an analysis by function of charges by affiliates, for the test year and the 12-month period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of the service and the basis on which charges or allocations are made, including a copy of an applicable contract. Also, explain major variances between the charges for the test year and the corresponding charges for the prior 12-month period.

A.8. Interstate Energy Company (IEC), an affiliate of PP&L, operates and maintains PP&L's Martins Creek Tank Farm (MCTF) and related facilities. IEC's charges to PP&L for performing this service are:

Twelve Months Ended Sept. 30, 1995	\$1,365,000
Twelve Months Ended Sept. 30, 1994	<u>1,856,000</u>
Decrease	<u>\$ (491,000)</u>

IEC's charges include direct operating and maintenance costs and indirect costs allocated based on direct manhours. A copy of the Tank Farm operating agreement, as filed with the Commission at Docket Number G-00920208, is included as Attachment II-D-8.

Major variances between estimated and actual charges, billed by IEC to PP&L, are attributed to the following occurrences:

- In October 1993, 732,000 barrels of oil were transported to PP&L's MCTF by IEC. No shipments were budgeted for October 1994. October 1993's MCTF operating expenses exceeded those budgeted for October 1994 by \$71,000 due primarily to the oil shipment.
- November and December 1993's MCTF operating expenses exceeded November and December 1994's budgeted expenses by \$453,000. This variance is due primarily to environmental services, tank painting, road repairs and insulation costs incurred in 1993 and not budgeted in 1994.

TANK FARM OPERATING AGREEMENT

This Tank Farm Operating Agreement ("Agreement") is entered into as of this 31st day of July, 1992, by and between PENNSYLVANIA POWER & LIGHT COMPANY ("PP&L"), a Pennsylvania corporation, and INTERSTATE ENERGY COMPANY ("IEC"), a Delaware corporation.

WHEREAS, PP&L is a certificated public utility which leases certain facilities for the collection, storage and delivery of petroleum products to PP&L's electric generating station located in Martins Creek, Pennsylvania; and

WHEREAS, these facilities of PP&L commonly are known as PP&L's Martins Creek Tank Farm; and

WHEREAS, IEC, a wholly-owned subsidiary of PP&L, is a certificated public utility which owns pipeline facilities for the transportation of petroleum products to PP&L's Martins Creek Tank Farm; and

WHEREAS, prior to July 31, 1992, both PP&L's Martins Creek Tank Farm and IEC's pipeline were being operated by Gulf Interstate Energy, Inc. ("GIEI"), an independent non-affiliated corporation; and

WHEREAS, on July 16, 1992, both PP&L and IEC separately entered into contract termination agreements with GIEI in which IEC and PP&L agreed to the termination of the operating agreements between PP&L and GIEI and between IEC and GIEI effective July 31, 1992; and

WHEREAS, IEC has assumed the operation and maintenance duties formerly performed by Gulf Interstate Energy, Inc. and intends to begin to operate and maintain its pipeline itself, effective on August 1, 1992; and

WHEREAS, PP&L desires to have IEC, a certificated public utility, which is a wholly-owned subsidiary of PP&L, manage, direct and perform the management, operation and maintenance of PP&L's Martins Creek Tank Farm, keep and maintain certain books, records and accounts therefor and make the necessary and proper reports incident thereto; and

WHEREAS, IEC is willing to perform such duties in accordance with the terms and conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the mutual promises set forth herein, and intending to be legally bound, the parties agree as follows:

1. IEC shall undertake all activities necessary to manage, operate and maintain PP&L's Martins Creek Tank Farm and related facilities of PP&L, including but not limited to any and all acts and things necessary, requisite or proper for the safe and efficient operation, maintenance, upkeep, repair and improvement of the Martins Creek Tank Farm and related facilities.

2. IEC shall prepare and preserve a complete set of operating and investment records, and an accurate and

complete set of books, budgets, records and accounts which will reflect any and all operational and financial transactions related to PP&L's Martins Creek Tank Farm, and will enable PP&L or IEC to furnish all such information and reports as may be required by any federal, state or local regulatory body having jurisdiction.

3. PP&L shall reimburse IEC for all actual costs incurred under this Agreement as full payment for IEC's duties and responsibilities under this Agreement. IEC shall bill PP&L monthly for all costs incurred under this Agreement.

4. In the event that PP&L changes, modifies, alters or expands its operations at the Martins Creek Tank Farm in any way, and PP&L desires IEC to change, modify, alter or expand its management, operation or maintenance of the Martins Creek Tank Farm in any way, PP&L shall notify IEC of such desired change, modification, alteration or expansion in a timely fashion. IEC shall undertake the changed, modified, altered or expanded activities as specified by PP&L unless IEC exercises its right to termination as set forth below.

5. This Agreement shall be effective immediately and can be terminated by either party upon ninety (90) days written notice of such termination.

6. This Agreement shall be governed by the laws of the Commonwealth of Pennsylvania.

IN WITNESS WHEREOF, Pennsylvania Power & Light Company and Interstate Energy Company have executed this Agreement on the day and year first set forth above.

PENNSYLVANIA POWER & LIGHT COMPANY

By: *Frank L. Lord*

Name: Frank L. Lord

Title: Senior Vice President

INTERSTATE ENERGY COMPANY

By: *Robert J. Shovlin*

Name: Robert J. Shovlin

Title: Vice President

Q. 9. Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.

A. 9. The following is a schedule for the test year showing the data requested:

Service Club Memberships:

Rotary Club	\$3,277
Kiwanis Club	1,484
Lions Club	366
Exchange Club	130
Sertoma Club	<u>50</u>
	<u>\$5,307</u>

These membership fees are expensed when paid, and the majority are charged to Account 916 – Miscellaneous Sales Expense, Account 921 – Office Supplies and Expense, and Account 930 – Miscellaneous General Expense. By including service club memberships expenditures in these accounts, they are included in the Company's claimed future test year expenses.

The Company makes no payments for memberships in social organizations.

- Q. 10. Provide the following payroll and employee benefit data -- regular and overtime -
- separately for the test year and for the 12-month period immediately prior to the
test year:
- a. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with union personnel.
 - b. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with non-union personnel.
 - c. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with management employees, if different than b.
 - d. A summary of the wage rate, salary and employee benefit changes granted or to be granted during the year.
 - e. The claimed test year payroll expense and employee benefit expense.
 - f. The percentage of payroll expense and employee benefit expense applicable to operation and maintenance expenses and the basis thereof.

A. 10. The following is the requested data:

	12 Months Ended September	
	<u>1995</u>	<u>1994</u>
a. <u>Union Personnel</u>		
Average Number of Employees	4890	4963
Year-end Number of Employees	4862	4907
Payroll Expense (000,s)		
Normal	\$205,381	\$200,356
Overtime	\$ 25,918	\$ 32,802
Benefit Expense (000,s)	\$ 59,586	\$ 65,460
b. <u>Non-Union Personnel</u>		
Average Number of Employees	2757	2790
Year-end Number of Employees	2731	2764
Payroll Expense (000,s)		
Normal	\$172,067	\$170,208
Overtime	\$ 9,668	\$ 12,988
Benefit Expense (000,s)	\$ 33,517	\$ 36,822

Note: Benefit costs allocated based on Average Number of Employees since costs are basically the same for both Union and Non-Union personnel.

c. Same as b .

d. Wage Rate
Union

Rate	3.25%	4%
Annual Effect (000,s)	\$6,377	\$7,873

	12 Months Ended September	
	<u>1995</u>	<u>1994</u>
Non-Union		
Rate	3.25%	4%
Annual Effect (000,s)	\$5,542	\$6,904

Benefit Changes - Benefits basically remain unchanged, other than the cost of providing them.

e. Claimed for Test Year

Payroll Expense (000,s)	\$302,729	\$299,416
Benefit Expense (000,s)	\$ 63,929	\$ 74,837

f. Percent Applicable to O & M

Payroll Expense (000,s)	73.3%	71.9%
Benefit Expense (000,s)	68.7%	73.2%

The charge to expense is based on activities performed or expected to be performed during the applicable years.

- Q. 11. Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.
- A. 11. Attachment II-D-11 provides the costs, terms and conditions of PP&L's major leasing agreements as of September 30, 1994. No major changes to leased equipment are anticipated during the twelve months ending September 30, 1995.

PENNSYLVANIA POWER & LIGHT COMPANY**Annual Rental
as of
September 30, 1994**

<u>Equipment/Lessor</u>	<u>Term</u>	<u>12 Month Rental as of Sept 30, 1994</u>	<u>Method of Calculating Payment</u>
Oil storage facilities			
Chase Manhattan Bank	9/23/77-9/23/97	2,699,158	level quarterly payments
Combustion turbine blocks			
Girard - PP&L Trust	5/17/71-5/17/96	857,353	level semi-annual payments
Fleet trains			
The Commonwealth Plan	Extended Rental	8,622 (a)	level quarterly payments
The Commonwealth Plan	Extended Rental	2,826	level monthly payments
The Commonwealth Plan	Extended Rental	1,548	level monthly payments
Pittsburgh National Bank	11/27/74-11/22/94	272,508	level quarterly payments
Commonwealth Plan Inc	6/30/78-6/30/98	192,341	level quarterly payments
Pittsburgh National Bank	7/8/75-7/8/95	394,885	level semi-annual payments
Bank of New York	7/7/79-7/7/96	169,358	level semi-annual payments
Minnesota Mutual Life Insurance	7/7/79-7/7/96	139,809	level semi-annual payments
Computer Equipment			
Computer Systems			
Of America	8/28/85-12/31/95	282,379	level monthly payments
	1/18/90-12/31/95	282,379	level monthly payments
	12/21/90-12/31/95	26,195	level monthly payments
	5/1/91-12/31/95	354,923	level monthly payments
	8/1/93-12/31/95	71,267	level monthly payments
Comdisco	7/29/87-1/31/95	284,520	level in advance monthly payment
Xerox	5/1/93-6/1/98	15,180	level monthly payments
General equipment leases			
Pru Lease Inc	open-end lease	2,239,264	(b)
BLC Corporation	open-end lease	11,205,896	(b)
NNW	open-end lease	5,531,674	(b)
Office Space	various	800,362	various
Nuclear fuel lease			
Pennsylvania Power & Light Energy Trust	2/19/82-1/31/2022	(c)	(c)

(a) Includes a payment made on 9/30/94 usually due 10/1.

(b) Monthly payment level reduction of principle with variable interest rate.

(c) Nuclear fuel rental payments are made quarterly to cover the amortization of the cost nuclear fuel based on the quantity of heat produced for electric generation plus applicable financing charges. The unamortized cost of nuclear fuel under lease was \$141 Million at September 30, 1994.

- Q.12. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.
- A.12. Attachment II-D-12a provides a listing of major accounting changes since the Company's last base rate case. Attachment II-D-12b provides a listing of internal and independent audit reports for the most recent 2-year period.

PENNSYLVANIA POWER & LIGHT COMPANY**Accounting Changes Since Last Rate Case****1986**

- Under The Tax Reform Act of 1986, most construction interest is no longer currently deductible. Accordingly, effective January 1, 1987, the Company ceased reducing Allowance for Funds Used During Construction by the associated tax savings.
- In December 1986, the Company, in accordance with a Federal Energy Regulatory Commission (FERC) order, reclassified from utility plant to deferred debits net carrying charge accruals recorded on certain facilities for the Susquehanna and Martins Creek generating stations. This amount is being amortized to expense over the remaining lives of the stations.

1987

- Effective January 1, 1987, the Company adopted Statement of Financial Accounting Standards (SFAS) No. 87, "Employers' Accounting for Pensions". This statement prescribes procedures to determine periodic pension cost which differed from those previously used by the Company. Under this statement, net periodic pension cost is determined using the projected unit credit method, whereas pension cost for years prior to 1987 was determined using a different actuarial method.

1988

- Effective January 1, 1988, the Company adopted the provisions of SFAS 94, "Consolidation of All Majority-owned Subsidiaries." Since that time, the consolidated financial statements included in the Company's Annual Report to Shareowners have included the financial statements of the Company and its wholly owned subsidiaries after the elimination of intercompany transactions.

- o In the fourth quarter of 1988, the PUC and the FERC accepted the Company's requests to increase the annual depreciation for the Susquehanna station to comply with SFAS 92, "Regulated Enterprises--Accounting for Phase-in Plans," which established new accounting rules for rate phase-in plans associated with a major newly constructed generation plant. As a result, in 1988 the Company adopted application of SFAS 92 for financial reporting purposes. The difference between straight-line depreciation and the amount of depreciation for Susquehanna reflected in electric rates is shown as deferred depreciation on the Balance Sheet and as amortized (deferred) depreciation on the Statement of Income. The adoption of SFAS 92 had no effect on net income or common equity.

In December 1988, the Pennsylvania Public Utility Commission (PUC), besides approving the increase in annual depreciation for the Susquehanna station, approved a decrease in annual depreciation associated with a lengthening of the depreciable lives of certain fossil-fueled generating plants.

- o In 1988, in accordance with SFAS 95, "Statement of Cash Flows," the Company and its subsidiaries adopted for financial reporting purposes the Statement of Cash Flows replacing the Statement of Changes in Financial Position.

1991

- o Effective January 1, 1991, the Company began to account for certain power plant spare parts using a deferred (inventory) method. Under this method, purchases of spare parts under inventory control are included in an inventory account and then charged to the appropriate capital or expense accounts when the parts are used or consumed. Prior to 1991, power plant spare parts were generally either capitalized or charged to expense at the time of purchase.

The January 1, 1991 value of these spare parts was \$116.8 million. This amount was recorded as an increase in the materials and supplies inventory account on the Balance Sheet at January 1, 1991. The associated income statement effect was deferred and is being amortized as a credit to expense over a five-year period. The Company is including the annual amortization applicable to PUC jurisdictional customers in a special base rate credit adjustment to customers' bills over a five-year period beginning April 1, 1991.

- o In the third quarter of 1991, the Company reclassified, as of January 1, 1991, the receipts from distinct sales of energy to certain utilities from interchange power sales to operating revenues on the Statement of Income. This reclassification more appropriately records these transactions in accordance with the Uniform System of Accounts. The reclassification had no effect on net income.

1992

- o Effective as of January 1, 1992, pursuant to a FERC order, the Company began to record interchange power sales to Pennsylvania-New Jersey-Maryland Interconnection member companies as operating revenues, instead of a credit to operating expenses, on the Statement of Income. The reclassification had no effect on net income.

1993

- o Effective January 1, 1993, the Company adopted SFAS 106, "Employer's Accounting for Postretirement Benefits Other Than Pensions," which establishes new rules for accounting for the costs of postretirement benefits other than pensions. The statement requires accrual, during the years that the employees render the necessary service, of the expected cost of providing those benefits. In 1991, caps were established on the amount the Company will pay for retiree health care cost for all employees who retire on or after April 1, 1993. In March 1993, the PUC approved the Company's petition to defer the increase in retiree benefit costs arising from the adoption of SFAS 106. The increased costs applicable to PUC-jurisdictional customers were to be deferred from January 1, 1993 until such costs were recognized in customer rates.

In June 1993, the Office of Consumer Advocate appealed the PUC's decision permitting deferral and future recovery of the increased retiree benefits costs to the Commonwealth Court of Pennsylvania. In May 1994, the Commonwealth Court reversed the PUC order and held that the Company could not defer these costs.

As a result of the Commonwealth Court decision, the Company began expensing the increased costs applicable to operations that would have otherwise been deferred and wrote-off such costs deferred from January 1, 1993. The Company will continue to charge expense on a current basis for retiree benefits costs in accordance with the provisions of SFAS 106.

In June 1994, the PUC and the Company requested the Pennsylvania Supreme Court to hear an appeal of the Commonwealth Court decision. The Company cannot predict the outcome of this proceeding.

- Effective January 1, 1993, the Company adopted SFAS 109, "Accounting for Income Taxes." SFAS 109 requires a change from the deferred method to the asset and liability method of accounting for income taxes. Under the asset and liability method, deferred income tax assets and liabilities are recognized for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amount and the tax bases of existing assets and liabilities.
- In December 1993, the Company adopted SFAS 112, "Employers' Accounting for Postemployment Benefits," which requires the Company to accrue, during the years that the employees render the necessary service, the expected cost of providing benefits to former or inactive employees after employment but before retirement.

1994

- Effective January 1, 1994, the Company adopted SFAS 115, "Accounting for Certain Investments in Debt and Equity Securities." SFAS 115 addresses the accounting and reporting for investments in equity securities that have readily determinable fair values and for all investments in debt securities. The adoption of SFAS 115 had no effect on the Company's net income.

PENNSYLVANIA POWER & LIGHT COMPANYINTERNAL AND INDEPENDENT AUDIT REPORTS ISSUED FROM
SEPTEMBER 30, 1992 TO SEPTEMBER 30, 1994

<u>Internal Audit Reference Number</u>	<u>Date Issued</u>	<u>Title</u>
770-92	9/30/92	Distribution Department Line Contractors' Safety
849-92	10/19/92	Review of Northeastern Power Company, Foster Wheeler Mt. Carmel and Archbald Power Company Power Purchase Agreements
897-92	10/20/92	<u>Confidential</u> - Allegations of Improprieties at the Sunbury Service Center
806-92	11/16/92	Audit of Accounts Payable's Processing of Invoices Associated with Purchase Orders
611-92	12/9/92	Audit of the Lehigh Division Customer Service Department
928-92	12/21/92	Review of Selected Activities of the Information Services Department for the Period December 1, 1991 to November 30, 1992
954-92	12/21/92	Audit of Nuclear Department Support's Personal Computer Environment
955-92	12/21/92	Audit of Nuclear Plant Services Personal Computer Environment
911-92	12/29/92	Audit of Purchase Discounts Associated With General Electric Settlement Agreements
777-92	12/31/92	Review of the Materials and Supplies Inventory - Fossil Plants

<u>Internal Audit Reference Number</u>	<u>Date Issued</u>	<u>Title</u>
775-92	12/31/92	Audit of Power Production & Engineering's Capital Budget Process
603-93	2/9/93	Audit of PP&L's Fitness For Duty Program For The Period January 1, 1992 to December 31, 1992
512-93	2/19/93	Audit of the Insurance Section
705-93	3/16/93	Review of Continental Energy Associates Power Purchase and Transmission Service Agreements
513-93	3/19/93	Audit of the Traffic Section of the Procurement Department
704-93	3/25/93	Audit of Purchase Discounts Associated With The Martins Creek General Electric Settlement
511-93	3/30/93	Audit of Employee Expenses
510-93	4/14/93	Audit of the Employee Computer Assistance Program (ECAP)
901-93	4/15/93	<u>Confidential</u> - Review of Potential Improprieties By Third Parties For A Nuclear Energy Technology Project
902-93	4/22/93	<u>Confidential</u> - Allegations Directed At Pennsylvania Mines Corporation's Purchasing Department
600-93	5/7/93	Audit of Contract Formation and Administration Applicable to the Simulator Upgrade Project
506-3-93	5/17/93	Audit of Financial Department's Control of Critical Miscellaneous Billing Information

<u>Internal Audit Reference Number</u>	<u>Date Issued</u>	<u>Title</u>
506-2-93	5/24/93	Audit of System Operating's Control of Critical Interchange Accounting Information
500-93	5/27/93	Audit of the Personal Time Reporting System
506-4-93	6/1/93	Audit of Power Production's Control of Critical Fuel Receipts Information
506-1-93	6/10/93	Audit of Division Operations' Control of Critical Customer Information
502-93	6/24/93	Audit of Owner-Provided Comprehensive General Liability Insurance Program
701-93	6/25/93	Audit of the Holtwood Internal Requisition System
601-93	7/14/93	Audit of the Power Plant Maintenance Services Contracts with NPS Energy Services, Inc.
954-93	7/30/93	Review of the Electrotechnology Applications Center Partnership Project Procurement
451-1-93	8/19/93	Review of Hazardous Substances Located At The Reprographic Services Facilities
903-93	8/25/93	<u>Confidential</u> - Review of Allegations Directed At An Area Operating Manager
451-2-93	9/8/93	Review of Hazardous Substances Located In Corporate Communications
451-6-93	9/14/93	Review of Hazardous Substances Located At Fossil Power Plants
501-93	9/20/93	Audit of the Treasurer's Working Fund (TWF) System

<u>Internal Audit Reference Number</u>	<u>Date Issued</u>	<u>Title</u>
451-3-93	9/22/93	Review of Hazardous Substances Located In Corporate Facilities
904-93	9/28/93	<u>Confidential</u> - Review of Allegations Regarding Award of Food Services Contracts
451-5-93	10/1/93	Review of Hazardous Substances Located in the Hazleton Tool Facility
805-93	10/5/93	Review of the Cashiering Function at the General Office Bill Payment Center
800-93	10/12/93	Review of the Administration of the Program for Community Antenna Television (CATV) Pole Attachments
606-93	10/14/93	Review of the Physical Inventory of Materials and Supplies - Susquehanna SES
450-1-93	10/26/93	Review of Accident Reporting, Investigations, Communication, and Training
451-4-93	10/29/93	Review of Hazardous Substances Located in the Hazleton Chemical Laboratory
802-93	11/3/93	Audit of PP&L's Outdoor Lighting Program
514-93	12/10/93	Review of Harrisburg Region's Materials and Operating Supplies
700-93	12/22/93	Interim Report - Audit of Coal Sales From Tunnelton Mining Company
505-93	12/28/93	Review of Selected Activities of the Information Services Department For The Period December 1, 1992 to November 30, 1993

<u>Internal Audit Reference Number</u>	<u>Date Issued</u>	<u>Title</u>
707-93	12/30/93	Review of the Materials and Supplies Inventory - Fossil Plants
801-93	12/30/93	Report on Audit of Joint Use of Poles With Telephone Companies
515-94	2/7/94	Review of Continuous Performance Improvement Process (CPIP) Contract Procedures
905-2-94	2/18/94	<u>Confidential</u> - Review of Violations of the Standards of Integrity by the Assistant Foreman - Maintenance Services Susquehanna SES
451-7-94	2/22/94	Review of Hazardous Substances Located Within Regional Warehouses
806-94	2/24/94	Review of Distribution Department Materials and Supplies On Hand
709-94	2/25/94	Audit of Construction Training Records - Compliance With Laws
906-94	3/18/94	<u>Confidential</u> - Report on the Investigation Of The Use of a PP&L Load By A Harrisburg Division Employee
515-94	3/24/94	<u>Allegation</u> - Request For Proposal Procedural Issues
702-94	3/28/94	Audit of the System Facilities Center Project
710-94	4/26/94	Audit of Ash Marketing's Cash Procedures at the Montour Steam Electric Station
451-8-94	4/27/94	Review of Hazardous Substances Used By Construction
511-94	5/12/94	Audit of Employee Expenses

<u>Internal Audit Reference Number</u>	<u>Date Issued</u>	<u>Title</u>
708-94	6/9/94	Audit of Coal Sampling and Analysis
714-94	7/1/94	Audit of Mechanical Test Personal Computer Environment
715-94	7/1/94	Audit of Chemical Laboratory Personal Computer Environment
962-94	7/1/94	Assessment of the Decon Arbitration Case
401-94	7/7/94	Audit of IEC's Operations
451-9-94	7/15/94	Review of Hazardous Substances Used By Division Operations
451-10-94	7/18/94	Review of Hazardous Substances Located At Susquehanna Steam Electric Station
602-94	7/19/94	Audit of Nuclear Training Operations - Susquehanna SES
712-94	8/1/94	Audit of Pennsylvania Mines Corporation's Administration of Workers' Compensation and Black Lung Claims
517-94	8/8/94	Review of the Claims Department Processing of Payments Received Through Collection Reports
451-13-94	9/6/94	Review of the Use and Control of Hazardous Substances in the Workplace -- Executive Summary
807-94	9/6/94	Audit of Lehigh Division Personal Computer Environment
452-94	9/15/94	Audit of Fire Prevention and Protection Program

- Q.13. Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and 4 previous years.
- A.13. Attachment II-D-13 provides Pennsylvania Power & Light Company's claimed provision for negative net salvage. This claim follows principles previously proposed and accepted by the Commission at Docket R-842651 for the accounting of the Company's net salvage.

Pennsylvania Power & Light Company

Negative Net Salvage

<u>12 Months Ending</u>	<u>Cost of Removal</u>	<u>Gross Salvage</u>	<u>Negative Net Salvage</u>
September 30, 1995	\$16,064,000	(\$1,934,000)	\$14,130,000
September 30, 1994	26,398,197	(2,946,052)	23,452,145
September 30, 1993	24,450,688	(3,840,567)	20,610,120
September 30, 1992	26,039,518	(2,674,436)	23,365,082
September 30, 1991	<u>21,935,867</u>	<u>(1,970,428)</u>	<u>19,965,439</u>
Total for 5 year period ending 9/30/95	<u>\$114,888,269</u>	<u>(\$13,365,482)</u>	<u>\$101,522,786</u>
		Five- year average	\$20,304,557
		Less: Amount charged to clearing	<u>135,800</u>
		Negative Net Salvage Claim	<u>\$20,168,757</u>

- Q. 14. State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.
- A. 14. Pennsylvania Power & Light does not utilize any debt interest, which has been allocated from the debt interest of an affiliate, in the computation of taxable income. The debt interest utilized for test year income tax calculations is provided in Schedule D-19 of Exhibit Future 1.

Q. 15. Provide a schedule for the test year of Federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:

- a. Social security
- b. Unemployment
- c. Capital stock
- d. Public utility
- e. PUC assessment
- f. Other property taxes
- g. Any other appropriate categories

A. 15. The following is a schedule of taxes other than income:

	<u>Per Budget</u>	<u>Pro Forma at Present Rates</u> <i>(Thousands of Dollars)</i>	<u>Pro Forma at Proposed Rates</u>
a. Social Security	\$ 18,497	\$18,497	\$18,497
b. Unemployment	784	784	784
c. Capital Stock	36,525	36,041	37,873
d. Public Utility	46,000	45,750	45,750
e. PUC Assessment	813	813	813
f. Other Property Taxes	771	771	771
g. Gross Receipts	100,619	99,956	111,468
h. Environmental Tax	<u>783</u>	<u>783</u>	<u>783</u>
	<u>\$204,772</u>	<u>\$203,375</u>	<u>\$218,719</u>

- Q. 16. Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before State and Federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.
- A. 16. Detailed calculations supporting taxable income of PP&L are shown in Schedule D-19 of Exhibit Future 1.

Q.17. Submit a schedule showing for the last 5 years the income tax refunds, plus interest - net of taxes, received from the Federal government due to prior years' claims.

A.17 The refunds of income tax and interest, net of taxes, received from the Federal government due to prior years claims are as follows:

<u>Source of Refund</u>	<u>Date Received</u>	<u>Tax Refunded</u>	<u>Interest Net of Tax</u>
1984-1986 IRS Audit ^{1/}	1/2/90	\$241,715	\$55,744
1987 Amended Return	7/26/91	62,028	14,034
1985 & 1986	(7/7/92	194,775	86,017
Amended Return	(1/12/93		1,162

^{1/} Includes amended returns for the period (1984-1986) which were not acted on by the Internal Revenue Service until the examination of the Federal tax returns.

Q. 18. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.

A. 18. Attachment II-D-18 provides a breakdown of the major items comprising prepaid and deferred income tax charges and credits as reflected on the Company's future test-year Balance Sheet shown in Exhibit Future 1, Schedule B-1.

PENNSYLVANIA POWER & LIGHT COMPANY

Prepaid and Deferred Taxes
Year Ended September 30, 1995
 (Thousands of Dollars)

Attachment II-D-18

	<u>Current</u>	<u>Non-Current</u>
Accumulated Deferred Income Taxes (Account 190)		
SFAS 109	(\$906)	\$149,275
Gross Pension Cost	-	48,925
Susquehanna Operating Costs	-	27,223
Susquehanna SES Test Power	-	16,852
Contribution In Aid of Construction - Customers	-	13,492
Bad Debt Provision	13,456	-
Vacation Pay	9,540	-
Retired Miners' Health Care Costs	-	6,866
A & G Costs Capitalized	-	5,620
ECR Settlement Agreement	5,464	-
Post Retirement Benefits	-	4,251
PA. CNI Refund	4,243	-
GE Settlement Credit	-	4,018
Supplemental Executive Retirement Plan	-	3,587
Interest Capitalized	-	2,930
Post Employment Benefits	-	2,890
Environmental Cleanup Cost	-	2,722
Decommissioning Costs	-	2,050
Low Level Radwaste Disposal	-	1,854
DOE Assessment Decontamination & Decommissioning Fund	-	1,221
Miscellaneous	3,169	2,848
	<u>\$34,968</u>	<u>\$294,524</u>
Accumulated Deferred Income Taxes (Accounts 281, 282 and 283)		
Accelerated Amortization Property (Account 281)		
Pollution Control Facilities	-	\$456
Other Property (Account 282)		
Accelerated Cost Recovery System	-	\$1,076,873
SFAS 109	-	677,238
Class Life Depreciation System	-	39,195
Unfunded Future Tax Liability	-	25,108
Pension Costs Capitalized	-	14,991
Removal of Retired Depreciable Property	-	4,931
Fuel Costs - Test Generation	-	2,909
Full Normalization of Taxes	-	(94)
	-	<u>\$1,841,151</u>
Other (Account 283)		
SFAS 109	(228)	\$485,092
Loss on Reacquired Debt	-	47,863
Refueling Outage	-	7,535
M&S Inventory Adjustment	-	6,964
ECR/FAC Over/Undercollections	6,745	-
Miscellaneous	531	1,133
	<u>7,048</u>	<u>\$548,587</u>
	<u>\$7,048</u>	<u>\$2,390,194</u>

Q.19. Explain how the Federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system explain how the tax savings are allocated to each member of the system.

A.19. The Federal corporate graduated tax rates do not apply to the consolidated group because taxable income exceeds the graduated income limitations. Tax savings are computed and allocated between the parent company and subsidiaries on a separate return basis.

The parent company's separate return calculation takes precedence and any unused loss or tax credit carryovers on a consolidated basis are allocated first to subsidiary companies.

Q.20. Explain the treatment given to costs of removal in the income tax calculation and the basis for such treatment.

A.20. Section 1.167(a)-11(d)(3) of the IRS regulations relating to ADR provides: "The cost of dismantling, demolishing, or removing an asset in the process of a retirement from the vintage account shall be treated as an expense deductible in the year paid or incurred, and such costs shall not be subtracted from the depreciation reserve for the account." This applies to ADR property acquired after December 31, 1970.

In 1972, Pennsylvania Power & Light Company requested, and was granted, permission from the IRS national office in Washington D.C. to deduct as expense all removal costs applicable to property retired after December 31, 1971. This accounting change applied to all property retired after December 31, 1971, regardless of when it was acquired or the method of depreciation used to recover the expenditure. The Company has consistently followed this method of accounting on all income tax returns filed since 1972.

Deferred income taxes were provided on these expense deductions through December 31, 1980. In accordance with the Commission's order dated January 31, 1981, at Docket No. R-80031114, provisions for deferred income taxes have been terminated. The Company continues to reverse any amounts deferred through December 31, 1980.

Q.21. Show income tax loss/gain carryovers from previous years. Show loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.

A.21 No net operating losses have been experienced since 1982, 1983, and 1984. The 1982 loss was appropriately carried back to (and utilized in) the years 1979, 1980 and 1981; and the 1983 and 1984 losses were carried forward to (and utilized in) 1985. There were no net operating loss carryovers remaining at the beginning of the test year.

Q. 22. State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in rate base claim.

If response is affirmative:

- a. Set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.
- A. 22. The adjustment necessary to reflect the pro forma interest charges on measures of value for the test year is provided in Schedule D-16 of Exhibit Future 1.

Q.23. Under section 1552 of the Internal Revenue Code (26 U.S.C.A. § 1552) and 26 C.F.R. § 1.1552-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government (if this interrogatory is not applicable, so state):

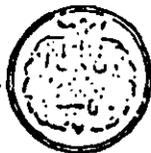
- a. State what option has been chosen by the group.
- b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.
- c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
- d. Provide the most recent annual income tax return for the group.
- e. Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
- f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is

available, together with a summary of the actual tax payments for those years.

- A.23. a. Internal Revenue Code Section 1552 provides for an allocation of consolidated income tax for "earnings & profits" purposes only. PP&L has elected option (a)(1), i.e., ratio of taxable income of each company having income to total consolidated taxable income as modified by Commissioner of Internal Revenue for consolidated income tax return purposes only. A copy of the IRS authorization is included as Attachment II-D-23a.

PP&L has chosen, for book purposes and all other purposes, to allocate consolidated Federal income tax among all companies based on net taxable income or loss, and investment credit, of each company.

- b. A schedule is included as Attachment II-D-23b which details the tax liability allocated to each of the participating members in the consolidated income tax return.
- c. PP&L makes all necessary payments to the Internal Revenue Service for the net tax liability that is due for the consolidated group. PP&L then bills subsidiary companies with taxable income and pays subsidiary companies with tax losses. The amounts paid or received by each company are the same amounts as detailed in Attachment II-D-23b.
- d. The latest Federal income tax return filed is for the calendar year 1993. Because the complete return is a voluminous document, only excerpts from this return are set forth in Attachment II-D-23c; additional schedules will be furnished upon request.
- e. Any payments made to subsidiary companies with net operating losses are detailed in Attachment II-D-23b.
- f. Any payments made to subsidiary companies for net negative income taxes after credits are detailed in Attachment II-D-23b.



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OCT 13 1955

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO
T:R:C
TFG

Pennsylvania Power & Light Co.
Ninth and Hamilton Streets
Allentown, Pennsylvania

Attention: F. H. Markley, Treasurer

Gentlemen:

This is in further reply to your letter dated September 6, 1955, in which you requested approval of a proposed method of allocating the tax liability of the group of which your company is the common parent.

You have proposed to allocate the consolidated tax of your affiliated group under the provisions of section 1552(a)(1) of the 1954 Code, but with the limitations provided under Securities and Exchange Commission Rule U-45(b)(6) as follows:

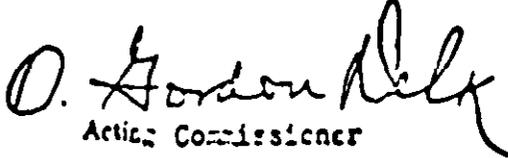
- (1) That the tax allocated to each subsidiary company shall not exceed the amount of tax of such company based upon a separate return computed as if such company had always filed its tax returns on a separate return basis; and
- (2) That any excess of liability over a separate return tax which would be allocated to a subsidiary company but for clause (1) above shall be apportioned among the other members of the group, including the holding company (or other parent company), in direct proportion to the reduction in tax liability to such members as measured by the difference between their tax liabilities computed on a separate return basis and their allocated portion of the consolidated tax liability.

Your proposed method was approved by telegram on September 13, 1955, subject to the condition that the limitation with respect to the tax allocated to your subsidiaries shall be based upon the tax of such members for the taxable year computed as if separate returns had been filed by each for such taxable year without regard to net operating losses sustained by such members in prior or subsequent taxable years.

2 - Pennsylvania Power & Light Co.

This letter and our telegram of September 13, 1955, are evidences of your authority for the adoption of such method.

Very truly yours,


Acting Commissioner

Enclosure:
Copy of this letter

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PENNSYLVANIA POWER & LIGHT COMPANY
 AND SUBSIDIARY COMPANIES
 Y/E 9/30/95 FEDERAL INCOME TAX

Attachment II-D-23b
 Page 1 of 4

	Taxable Income 9-30-95	Tax 35%	Superfund Tax	Total Tax
Pennsylvania Power & Light Co.	548,752,000	192,063,200	783,000	192,846,200
CEP Group, Inc.	1,300,000	455,000	3,000	458,000
Greene Manor Coal Company	3,265,000	1,142,750	4,000	1,146,750
Lady Jane	(590,000)	(206,500)	(1,000)	(207,500)
Realty Co. of Pennsylvania	(239,000)	(83,650)	0	(83,650)
Interstate Energy Company	(3,161,000)	(1,106,350)	(4,000)	(1,110,350)
Pennsylvania Mines Corp.	(5,225,000)	(1,828,750)	(3,000)	(1,831,750)
Rushton Mining Company	(529,000)	(185,150)	(1,000)	(186,150)
Greene Hill Coal Company	0	0	0	0
PCRC	0	0	0	0
Total Subsidiaries	(5,179,000)	(1,812,650)	(2,000)	(1,814,650)
Total Consolidated	543,573,000	190,250,550	781,000	191,031,550

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PENNSYLVANIA POWER & LIGHT COMPANY
 AND SUBSIDIARY COMPANIES
 1993 FEDERAL INCOME TAX

Attachment 11-D-236
 Page 2 of 4

	Taxable Income 12-31-93	Tax 35%	GBV Tax Credit	Alloc. Net Fed Income Tax after Credits	Securfund Tax	Total Tax
Pennsylvania Power & Light Co.	462,394,694	161,838,143	(4,000)	161,834,143	679,848	162,513,991
CBP Group, Inc.	1,099,761	384,917		384,917	2,637	387,554
Greene Manor Coal Company	2,984,221	1,044,477		1,044,477	1,585	1,046,062
Lady Jane	(394,378)	(138,242)		(138,242)	(452)	(138,694)
Realty Co. of Pennsylvania	(419,015)	(146,655)		(146,655)	(63)	(146,718)
Interstate Energy Company	3,574,423	1,251,048		1,251,048	4,207	1,255,255
Pennsylvania Mines Corp.	(21,616,200)	(7,565,670)		(7,565,670)	(22,853)	(7,588,523)
Bushon Mining Company	(550,678)	(192,738)		(192,738)	(74)	(192,812)
Greene Hill Coal Company	0	0		0	0	0
PCRC	0	0		0	0	0
Total Subsidiaries	(15,322,466)	(5,362,363)	0	(5,362,863)	(13,233)	(5,376,096)
Total Consolidated	447,072,228	156,475,280	(4,000)	156,471,280	666,555	157,137,835

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PENNSYLVANIA POWER & LIGHT COMPANY
 AND SUBSIDIARY COMPANIES
 1992 FEDERAL INCOME TAX

Attachment 11-B-236
 Page 3 of 4

	Taxable Income 12-31-92	Tax 34%	ITC Carryover Utilized	Minimum Tax Credit	Alloc. Net Fed Income Tax after Credits	Superfund Tax	Total Tax
Pennsylvania Power & Light Co.	418,540,997	142,303,939		(1,416,705)	140,887,234	633,543	141,520,777
CBP Group, Inc.	451,392	153,473			153,473	1,460	154,933
Greene Manor Coal Company	2,439,947	829,582			829,582	2,931	832,513
Lady Jane	4,344	1,477	(878)		599	21	620
Realty Co. of Pennsylvania	(416,979)	(141,773)			(141,773)	171	(141,602)
Interstate Energy Company	(2,951,821)	(1,003,415)			(1,003,415)	(3,535)	(1,006,950)
Pennsylvania Mines Corp.	5,925,162	2,054,555			2,054,555	9,919	2,064,474
Tunnelton Mining Company	11,813,554	4,016,512			4,016,512	14,336	4,030,848
Rushton Mining Company	(1,331,530)	(457,120)			(457,120)	(2,406)	(459,526)
Greene Hill Coal Company	0	0			0	0	0
PCBC	0	0			0	0	0
Total Subsidiaries	16,274,679	5,533,391	(878)	0	5,532,513	22,897	5,555,410
Total Consolidated	434,815,676	147,837,330	(878)	(1,416,705)	146,419,747	656,440	147,076,187

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PENNSYLVANIA POWER & LIGHT COMPANY
AND SUBSIDIARY COMPANIES
1991 FEDERAL INCOME TAX

Attachment 11-B-23b
Page 4 of 4

	Taxable Income 12-31-91	Tax 34%	ITC Carryover Utilized	Minimum Tax Credit	Alloc. Net Fed Income Tax after Credits	Superfund Tax	Total Tax
Pennsylvania Power & Light Co.	340,674,735	115,829,410	(16,054,469)	(515)	99,774,426	641,571	100,415,997
CBP Group, Inc.	(581,522)	(197,717)			(197,717)	(362)	(198,079)
Greene Manor Coal Company	1,853,306	630,124			630,124	2,227	632,351
Lady Jane	(10,577)	(3,596)			(3,596)	7	(3,589)
Realty Co. of Pennsylvania	(598,074)	(203,345)			203,345	26	(203,319)
Interstate Energy Company	(1,715,233)	(583,176)			(583,176)	(2,048)	(585,224)
Pennsylvania Mines Corp.	22,569,213	7,673,532			7,673,532	10,377	7,704,509
Tunnelton Mining Company	7,632,494	2,595,048			2,595,048	9,549	2,604,597
Rushton Mining Company	1,404,913	477,670			477,670	(557)	477,113
Greene Hill Coal Company	0	0				0	0
PCRC	0	0				0	0
Total Subsidiaries	30,554,530	10,388,540	0	0	10,388,540	19,919	10,428,459
Total Consolidated	371,229,265	126,217,950	(16,054,469)	(515)	110,162,366	681,490	110,844,456

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

OMB No. 1545-0123
1993

For calendar year 1993 or tax year beginning 1993, ending 19 ..
▶ Instructions are separate. See page 1 for Proportional Reduction Act Notice.

A Check if a: 1 Consolidated return (attach Form 651) <input checked="" type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T—see instructions) <input type="checkbox"/>	Use IRS label. Otherwise, please print or type.	Name Pennsylvania Power & Light Company and Subsidiary Companies	B Employer identification number 23 0959590
		Number, street, and room or suite no. (if a P.O. box, see page 1 of instructions.) Two North Ninth Street	C Date incorporated Schedule S
		City or town, state, and ZIP code Allentown, PA 18101	D Total assets (see Specific Instructions)

E Check applicable boxes: (1) Initial return (2) Final return (3) Change of address **\$ Attached**

Income	18	Gross receipts or sales	2,792,215,439	b Less returns and allowances		c Bal ▶	18	2,792,215,439
	2	Cost of goods sold (Schedule A, line 8)					2	20,538,445
	3	Gross profit. Subtract line 2 from line 1c					3	2,771,676,996
	4	Dividends (Schedule C, line 19)					4	4,665,680
	5	Interest					5	4,691,037
	6	Gross rents					6	225,946
	7	Gross royalties					7	6,246
	8	Capital gain net income (attach Schedule D (Form 1120))					8	6,826,254
	9	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)					9	(2,972,155)
	10	Other income (see instructions—attach schedule)					10	3,125,713
	11	Total income. Add lines 3 through 10					11	2,788,245,721

Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)					12	5,702,473
	13a	Salaries and wages		b Less employment credits		c Bal ▶	13a	
	14	Repairs and maintenance					14	204,061,545
	15	Bad debts					15	16,780,314
	16	Rents					16	7,715,829
	17	Taxes and licenses					17	267,503,601
	18	Interest					18	226,375,593
	19	Charitable contributions (see instructions for 10% limitation)					19	1,410,439
	20	Depreciation (attach Form 4562)			20	385,281,375		
	21	Less depreciation claimed on Schedule A and elsewhere on return			21a		21b	385,281,375
	22	Depletion					22	937
	23	Advertising					23	287,894
	24	Pension, profit-sharing, etc., plans					24	4,267
	25	Employee benefit programs					25	41,038,585
	26	Other deductions (attach schedule)					26	1,180,980,782
	27	Total deductions. Add lines 12 through 26					27	2,337,143,634
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	451,102,087
29	Less: a Net operating loss deduction (see instructions)			29a		29b	4,029,859	
	b Special deductions (Schedule C, line 20)			29b	4,029,859	29c	4,029,859	

Tax and Payments	30	Taxable income. Subtract line 29c from line 28					30	447,072,228
	31	Total tax (Schedule J, line 10)					31	157,137,835
	32	Payments: a 1992 overpayment credited to 1993	32a	3,069,171				
		b 1993 estimated tax payments	32b	154,930,829				
		c Less 1993 refund applied for on Form 4466	32c					
		d Bal ▶	32d	158,000,000				
		e Tax deposited with Form 7004	32e	2,250,000				
		f Credit from regulated investment companies (attach Form 2439)	32f					
		g Credit for Federal tax on fuels (attach Form 4136). See instructions	32g	87,462			32h	160,337,462
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached					33	
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34		
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	3,199,627	
36	Enter amount of line 35 you want: Credited to 1994 estimated tax ▶ 3,199,627 Refunded ▶					36		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

[Signature] **9/9/94** **Controller**
Signature of officer Date Title

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's social security number

Firm's name (if self-employed) and address E.I. No. ZIP code

Schedule A Cost of Goods Sold (See instructions.)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	Schedule A Attached
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	20,538,443

- 9a. Check all methods used for valuing closing inventory: **Schedule B Attached**
- Cost
 - Lower of cost or market as described in Regulations section 1.471-4
 - Writedown of subnormal goods as described in Regulations section 1.471-2(c)
 - Other (Specify method used and attach explanation.)

- b. Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)
- c. If the LIFO inventory method was used for this tax year, enter percentage (or amount) of closing inventory computed under LIFO
- d. Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No
- e. Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (See instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (d = 80)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	1,440,200
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80	1,714,000
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	Instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FBCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FBCs that are subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100	
9	Total. Add lines 1 through 8. See instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FBCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities (see instructions)		853,729
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1		4,665,680
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1		4,029,859

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
Schedule E		%	%	%	3,702,473
		%	%	%	
		%	%	%	
2	Total compensation of officers				3,702,473
3	Compensation of officers claimed on Schedule A and elsewhere on return				
	Subtract line 3 from line 2. Enter the result here and on line 12, page 1				3,702,473

Schedule J Tax Computation (See instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563)	<input type="checkbox"/>	
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
	(1) \$ _____ (2) \$ _____ (3) \$ _____		
b	Enter the corporation's share of:		
	(1) additional 5% tax (not more than \$11,750) \$ _____		
	(2) additional 3% tax (not more than \$100,000) \$ _____		
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15).	<input type="checkbox"/>	3 156,475,280
4a	Foreign tax credit (attach Form 1118)	4a	
b	Possessions tax credit (attach Form 8739)	4b	
c	Orphan drug credit (attach Form 8769)	4c	
d	Check: <input type="checkbox"/> Nonconventional source fuel credit <input checked="" type="checkbox"/> OEV credit (attach Form 8834)	4d	4,000
e	General business credit. Enter here and check which forms are attached:		
	<input checked="" type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6763	4e	
	<input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 6830 <input type="checkbox"/> Form 6828 <input type="checkbox"/> Form 6835	4f	
f	Credit for prior year minimum tax (attach Form 8827)		
5	Total credits. Add lines 4a through 4f	5	4,000
6	Subtract line 5 from line 3	6	156,471,280
7	Personal holding company tax (attach Schedule PH (Form 1120))	7	
8	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 6811	8	
9a	Alternative minimum tax (attach Form 4626)	9a	
b	Environmental tax (attach Form 4626)	9b	666,555
10	Total tax. Add lines 6 through 9b. Enter here and on line 31, page 1	10	157,137,835

Schedule K Other Information (See pages 17 and 18 of instructions.)

	Yes	No		Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash Schedule S				
	b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ Attached				
2	Refer to page 19 of the instructions and state the principal:				
a	Business activity code no. ▶				
b	Business activity ▶				
c	Product or service ▶				
3	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)				
	If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				
4	Is the corporation a subsidiary in an affiliated group or a parent-subidiary controlled group?				
	If "Yes," enter employer identification number and name of the parent corporation ▶				
5	Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)				
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶				
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.)				
	If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.				
7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957).				
	If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶				
8	At any time during the 1993 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				
	If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶				
9	Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A				
10	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes,"				
	a Enter percentage owned ▶				
	b Enter owner's country ▶				
	c The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶				
11	Check this box if the corporation issued publicly offered debt instruments with original issue discount				
	If so, the corporation may have to file Form 8281.				
12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$				
13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶				
14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>				
15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$				

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to stockholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation		Schedule L Attached		
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Stockholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from stockholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Paid-in or capital surplus				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Less cost of treasury stock				
27	Total liabilities and stockholders' equity				

Note: You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (c) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)			
1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax		Tax-exempt interest \$
3	Excess of capital losses over capital gains		Schedule M-1 Attached
4	Income subject to tax not recorded on books this year (itemize):	8	Deductions on this return not charged against book income this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):	a	Depreciation \$
a	Depreciation \$	b	Contributions carryover \$
b	Contributions carryover \$		
c	Travel and entertainment \$	9	Add lines 7 and 8
		10	Income (line 28, page 1)—line 6 less line 9
6	Add lines 1 through 5		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
			Schedule M-2 Attached
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)

PENNSYLVANIA POWER & LIGHT COMPANY
AND SUBSIDIARY COMPANIES
INCOME TAX RETURN - ...
STATEMENT OF GROSS INCOME AND DEDUCTIONS

LINE NO.	GROSS INCOME	SCH. NO.	PENNSYLVANIA POWER & LIGHT COMPANY	INTERSTATE ENERGY COMPANY	TOP GROUP INC.	PENNSYLVANIA POWER RESOURCES CORP.	PENNSYLVANIA LINES CORPORATION	PUSHTON TIMING COMPANY	GREENE HILL CORP. COMPANY	GREENE HAVOR CORP. COMPANY	REALTY COMPANY OF PENNSYLVANIA	BOM CORP.	LADY JANE COLLIERIES INC.	
1c	Gross receipts		92,792,218,439	92,797,236,173	112,040,489	80	1300	110,845,999	80	80	80	62,706,391	80	19,306,087
2	Less - Cost of goods sold	R	20,539,443					11,821,146						9,117,277
3	Gross profit		2,771,678,996	2,797,236,173	12,040,489	0	300	579,167	0	0	0	2,706,391	0	268,810
4	Dividends	C	4,648,680	3,195,190		2,498,290								
5	Interest		4,691,037	3,177,954	1,863	67,058								
6	Gross rents		225,948	32,299	108,089			463,012	408,892	19,579		56,082		198,494
7	Gross royalties		9,248								67,983			
8	Net capital gains	D	6,828,254			5,957,217			1,634					
9	Ordinary gain or (loss)	O	(2,972,158)	(8,220,318)		30,740					4,001,538			
10	Other income	B	3,125,713	625,890	2,408,562	(347,294)		1,423	11,293			120,581		2,103
11	Total income		2,788,248,721	2,789,297,134	14,554,803	8,208,021	300	11,142,492	468,071	498,764	4,001,538	2,774,492	176,663	469,407
DEDUCTIONS														
12	Compensation of officers	E	9,702,479	9,840,726				141,747						
13a	Salaries and wages		0											
14	Repairs		204,061,646	202,719,983	1,089,501			169,144			9,299			74,658
15	Bad debts	F	16,780,314	16,780,314										
16	Debits	G	7,718,829	7,633,789	44,840			36,984						396
17	Taxes	O	287,503,601	284,160,945	1,303,037	416,680	300	234,869	1741	684,324	420,988	132,877	117,172	33,090
18	Interest		225,378,893	217,446,222	817,494	2,291,056		661,506		1,581,897	600,222	1,183,071	22,415	
19	Contributions	P	1,410,439	1,409,739				450						50
21a	Depreciation	G	385,281,375	381,217,573	2,180,267	2,821		228,803	4,222	1,200		1,378,921		262,848
22	Depletion	O	937					692						
23	Advertising		287,994	287,994				4,267						
24	Pension plans		41,036,585	40,800,373				202,016						36,196
25	Employee benefit programs							18,794,030						457,427
26	Other deductions	R	1,180,980,782	1,158,315,045	5,737,421	2,925,671		1,014,636	(3,827,387)	(3,871)	620,684	37,076		
27	Total deductions		2,337,143,634	2,293,332,613	10,990,360	5,646,228	300	20,471,708	1,018,749	498,764	1,017,337	1,191,307	176,663	964,305
28	Taxable income (less) before special deductions		451,102,087	464,964,521	3,574,423	2,559,793	0	(21,416,200)	190,978	3	2,984,201	(419,018)		(194,878)
29a	Less - Net operating loss		0											
29b	Less - Special deductions	C	4,020,859	2,569,627		1,460,032								
30	Taxable income		447,072,228	462,394,894	3,574,423	11,099,761	80	(21,416,200)	190,978	3	2,984,201	(419,018)		(194,878)

Gross Income & Deductions

- Q. 24. Provide detailed computations by vintage year showing State and Federal deferred income taxes resulting from the use of accelerated tax depreciation associated with post-1969 public utility property, ADR rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).
- a. Reconcile and explain any differences in the base used to calculate State and Federal deferred income taxes.
 - b. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
- A. 24. PP&L does not provide for deferred incomes taxes related to accelerated depreciation of assets acquired prior to January 1, 1981. However, through December 31, 1980, the Company did provide for deferred taxes related to the difference in tax depreciation resulting from using class lives under the ADR system of depreciation versus tax depreciation resulting from the use of guideline lives in effect prior to the ADR system of depreciation. In accordance with the Commission's order adopted January 30, 1981, at Docket No. R-80031114, provisions for deferred income taxes have been terminated. Reversals of amounts deferred through December 31, 1980, were started as of January 1, 1981. The Company is deferring federal income t taxes associated with the use of accelerated tax depreciation under the Accelerated Cost Recovery system (ACRS) of the Economic Recovery Tax Act of 1981 in compliance with the Commission's order adopted December 18, 1981, at Docket No. R-811636. See Attachment II-D-24-a for detailed computations by vintage year.
- a. PP&L does not provide for any state deferred income taxes associated with the use accelerated tax depreciation.

- b. Tax depreciation is not based on all rate base items claimed as of the end of the test year. Certain assets that are included in rate base are fully depreciated for tax purposes. Additionally, there are basis differences between book cost and tax cost for which tax depreciation is not calculated. Tax depreciation claimed is the annual tax depreciation at the end of the future test year.