

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

|    | INPUT                                      | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|--------------------------------------------|--------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PROPOSED RATE LEVELS |        |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                        |        |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE PROPOSED                      | RRP    |        | 2,528,835                    | 1,067,229 | 24,239  | 163,028 | 550,474 | 308,057 |
| 4  | ENERGY REVENUE PROPOSED                    | ECRP   |        | -30,972                      | -11,100   | -391    | -1,416  | -6,633  | -4,493  |
| 5  | STATE TAX ADJ SURCHARGE                    | STASP  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                  | SBRCAP |        | -42,426                      | -17,716   | -402    | -2,706  | -9,184  | -5,315  |
| 7  | TOTAL SALE OF ELECTRICITY                  |        | R RTP  | 2,455,437                    | 1,038,413 | 23,446  | 158,906 | 534,657 | 298,249 |
| 8  | ANNUALIZATION                              | ANMP   |        | 25,759                       | 6,376     | 514     | 1,320   | 7,862   | 4,760   |
| 9  | LATE PAY CHARGES                           | SLIP   | CM     | 7,370                        | 3,656     | 28      | 1,369   | 1,592   | 392     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                 |        | R RTP  | 2,488,566                    | 1,048,445 | 23,988  | 161,595 | 544,111 | 303,401 |
| 11 | OTHER OPERATING REVENUES                   |        | ROOT   | 132,824                      | 57,652    | 3,005   | 6,240   | 25,454  | 15,963  |
| 12 | TOTAL OPERATING REVENUES                   |        | ROT P  | 2,621,390                    | 1,106,097 | 26,993  | 167,835 | 569,565 | 319,364 |
| 13 | OPERATING EXPENSES                         |        |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES         |        |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                 |        |        |                              |           |         |         |         |         |
| 16 | FUEL                                       |        | EOPF1  | 412,492                      | 150,231   | 5,374   | 19,077  | 89,923  | 59,422  |
| 17 | POWER PURCHASES                            |        | EOPP1  | 292,830                      | 108,144   | 4,101   | 13,468  | 63,226  | 41,720  |
| 18 | OTHER PRODUCTION                           |        | EOP01  | 330,098                      | 150,870   | 10,156  | 13,698  | 59,497  | 38,008  |
| 19 | TOTAL PRODUCTION                           |        | EE10T  | 1,035,420                    | 409,245   | 19,631  | 46,243  | 212,646 | 139,150 |
| 20 | O & M TRANSMISSION                         |        | EE20   | 9,986                        | 5,174     | 424     | 383     | 1,552   | 960     |
| 21 | O & M DISTRIBUTION                         |        | EE30   | 88,735                       | 53,880    | 2,843   | 6,763   | 11,904  | 3,842   |
| 22 | OTHER OPER & MAINT EXP                     |        | EQMT1  | 270,292                      | 168,777   | 7,512   | 15,879  | 31,856  | 17,855  |
| 23 | TOTAL OPER & MAINT EXPENSES                |        | EE00T  | 1,404,433                    | 637,076   | 30,410  | 69,268  | 257,958 | 161,807 |
| 24 | DEPRECIATION EXPENSE                       |        |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                 |        | ED10   | 209,147                      | 108,360   | 8,873   | 8,027   | 32,500  | 20,106  |
| 26 | TRANSMISSION                               |        | ED20   | 7,506                        | 3,901     | 319     | 289     | 1,170   | 724     |
| 27 | DISTRIBUTION                               |        | ED30   | 65,934                       | 41,569    | 1,952   | 4,921   | 8,205   | 2,240   |
| 28 | GENERAL                                    |        | ED88   | 10,597                       | 6,287     | 377     | 572     | 1,373   | 747     |
| 29 | TOTAL DEPRECIATION EXPENSE                 |        | ED0ST  | 293,184                      | 160,117   | 11,521  | 13,809  | 43,248  | 23,817  |
| 30 | AMORTIZATION EXP (ACCT 406)                |        | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 31 | TOTAL DEPRECIATION AND                     |        |        |                              |           |         |         |         |         |
| 32 | AMORTIZATION EXPENSE                       |        | ED00   | 293,184                      | 160,117   | 11,521  | 13,809  | 43,248  | 23,817  |
| 33 | MISC ALLOWABLE EXPENSES                    |        | TX89   | -70,811                      | -36,616   | -2,990  | -2,722  | -11,032 | -6,830  |
| 34 | TAXES                                      |        |        |                              |           |         |         |         |         |
| 35 | INCREASE CAPITAL STOCK                     |        | ET11   | 31,333                       | 17,302    | 1,230   | 1,511   | 4,648   | 2,492   |
| 36 | -OTHER M/O CAP STOCK                       |        | ET001  | 57,597                       | 31,909    | 2,083   | 2,908   | 8,463   | 4,615   |
| 37 | DEFERRED INCOME TAXES                      |        | TXT    | -10,241                      | -3,336    | -499    | 25      | -2,118  | -1,873  |
| 38 | NET INV TAX CR                             |        | TX91   | -9,395                       | -5,214    | -365    | -461    | -1,381  | -732    |
| 39 | GROSS RECEIPTS TAX                         |        | TXGRP  | 109,497                      | 46,131    | 1,056   | 7,110   | 23,941  | 13,350  |
| 40 | PA & FED INCOME TAXES                      |        | TSF8   | 280,256                      | 70,238    | -9,141  | 28,694  | 95,651  | 48,335  |
| 41 | TOTAL TAXES                                |        | TEX1   | 459,047                      | 157,030   | -5,636  | 39,787  | 129,204 | 66,187  |
| 42 | TOTAL OPERATING EXP                        |        | TEXP1  | 2,085,853                    | 917,607   | 33,305  | 120,142 | 419,378 | 244,981 |
| 43 | RETURN (LN 12 - 42)                        |        | PRRTN  | 535,537                      | 188,490   | -6,312  | 47,693  | 150,187 | 74,383  |
| 44 | TOTAL RATE BASE                            |        | RBX    | 4,929,302                    | 2,721,131 | 190,164 | 241,115 | 733,669 | 390,623 |
| 45 | RATE OF RETURN (LN 43 / RBX)               |        | PRRTRP | 10.86                        | 6.93      | -3.32   | 19.78   | 20.47   | 19.04   |
| 46 | CLASS RATE IN % OF TOTAL                   |        | PRCLRT | 100.0                        | 63.8      | -30.6   | 182.1   | 188.4   | 175.3   |

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-WINTER PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

| INPUT ALLOC OUTPUT |                                            | LP-S    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|--------------------|--------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PROPOSED RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                        |         |        |        |         |        |         |
| 3                  | RATE REVENUE PROPOSED RRP                  | 306,150 | 9,370  | 17,174 | 57,730  | 24,200 | 1,184   |
| 4                  | ENERGY REVENUE PROPOSED ECRP               | -5,626  | -163   | -413   | -620    | -105   | -12     |
| 5                  | STATE TAX ADJ SURCHARGE STASP              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCAP           | -5,271  | -156   | -296   | -958    | -402   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY RRTP             | 295,253 | 9,051  | 16,465 | 56,152  | 23,693 | 1,152   |
| 8                  | ANNUALIZATION ANNP                         | 5,155   | 0      | 0      | -340    | 112    | 0       |
| 9                  | LATE PAY CHARGES SLLP CM                   | 139     | 0      | 0      | 140     | 54     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC RRTP            | 300,547 | 9,051  | 16,465 | 55,952  | 23,859 | 1,152   |
| 11                 | OTHER OPERATING REVENUES ROOT              | 18,382  | 518    | 1,425  | 2,875   | 1,195  | 115     |
| 12                 | TOTAL OPERATING REVENUES ROTP              | 318,929 | 9,569  | 17,890 | 58,827  | 25,054 | 1,267   |
| 13                 | OPERATING EXPENSES                         |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES         |         |        |        |         |        |         |
| 15                 | PRODUCTION                                 |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                 | 71,523  | 2,024  | 5,125  | 8,231   | 1,415  | 147     |
| 17                 | POWER PURCHASES EOPP1                      | 50,095  | 1,417  | 3,618  | 5,904   | 1,013  | 124     |
| 18                 | OTHER PRODUCTION EOP01                     | 43,330  | 1,212  | 3,694  | 7,805   | 1,319  | 509     |
| 19                 | TOTAL PRODUCTION EE10T                     | 164,948 | 4,653  | 12,437 | 21,940  | 3,747  | 780     |
| 20                 | O & M TRANSMISSION EE20                    | 1,034   | 29     | 104    | 260     | 43     | 23      |
| 21                 | O & M DISTRIBUTION EE30                    | 1,699   | 58     | 176    | 2,103   | 5,436  | 31      |
| 22                 | OTHER OPER & MAINT EXP EOMT1               | 18,785  | 520    | 1,721  | 4,861   | 2,216  | 310     |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T          | 186,466 | 5,260  | 14,438 | 29,164  | 11,442 | 1,144   |
| 24                 | DEPRECIATION EXPENSE                       |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                            | 21,659  | 598    | 2,172  | 5,451   | 915    | 486     |
| 26                 | TRANSMISSION ED20                          | 779     | 16     | 61     | 196     | 33     | 18      |
| 27                 | DISTRIBUTION ED30                          | 977     | 30     | 100    | 1,376   | 4,544  | 20      |
| 28                 | GENERAL ED88                               | 750     | 21     | 76     | 231     | 146    | 17      |
| 29                 | TOTAL DEPRECIATION EXPENSE ED0ST           | 24,165  | 665    | 2,409  | 7,254   | 5,638  | 541     |
| 30                 | AMORTIZATION EXP (ACCT 406) ED97T          | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                     |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE ED00                  | 24,165  | 665    | 2,409  | 7,254   | 5,638  | 541     |
| 33                 | MISC ALLOWABLE EXPENSES TX89               | -7,366  | -203   | -735   | -1,844  | -310   | -163    |
| 34                 | TAXES                                      |         |        |        |         |        |         |
| 35                 | INCREASE CAPITAL STOCK ET11                | 2,443   | 67     | 242    | 777     | 567    | 54      |
| 36                 | -OTHER M/D CAP STOCK ET001                 | 4,646   | 128    | 441    | 1,352   | 962    | 90      |
| 37                 | DEFERRED INCOME TAXES TXT                  | -2,406  | -66    | -232   | -310    | 618    | -44     |
| 38                 | NET INV TAX CR TX91                        | -714    | -19    | -71    | -230    | -192   | -16     |
| 39                 | GROSS RECEIPTS TAX TXGRP                   | 13,224  | 398    | 724    | 2,462   | 1,050  | 51      |
| 40                 | PA & FED INCOME TAXES TSF8                 | 38,664  | 1,336  | -59    | 7,014   | -225   | -251    |
| 41                 | TOTAL TAXES TEX1                           | 55,857  | 1,845  | 1,045  | 11,065  | 2,780  | -117    |
| 42                 | TOTAL OPERATING EXP TEXP1                  | 259,122 | 7,567  | 17,157 | 45,639  | 19,550 | 1,405   |
| 43                 | RETURN (LN 12 - 42) PRERTN                 | 59,807  | 2,002  | 733    | 13,188  | 5,504  | -138    |
| 44                 | TOTAL RATE BASE RBX                        | 381,939 | 10,478 | 37,411 | 121,441 | 93,093 | 8,238   |
| 45                 | RATE OF RETURN (LN 43 / RBX) PRTRTP        | 15.66   | 19.11  | 1.96   | 10.86   | 5.91   | -1.68   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT            | 144.1   | 175.9  | 18.0   | 100.0   | 54.4   | -15.5   |

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
\$1,000

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE                              | RR    |        | 2,329,734                    | 950,994   | 21,502  | 160,002 | 529,880 | 289,534 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -30,972                      | -11,100   | -391    | -1,416  | -6,633  | -4,493  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRC  |        | -39,103                      | -15,787   | -357    | -2,656  | -8,842  | -4,992  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,259,659                    | 924,107   | 20,754  | 155,930 | 514,405 | 280,049 |
| 8  | ANNUALIZATION                             | ANN   |        | 24,486                       | 6,061     | 489     | 1,255   | 7,473   | 4,525   |
| 9  | LATE PAY CHARGES                          |       | R11    | 6,783                        | 3,364     | 26      | 1,260   | 1,465   | 361     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,290,928                    | 933,532   | 21,269  | 158,445 | 523,343 | 284,935 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 132,824                      | 53,413    | 2,502   | 6,819   | 27,609  | 16,851  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,423,752                    | 986,945   | 23,771  | 165,264 | 550,952 | 301,786 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                |       |        |                              |           |         |         |         |         |
| 16 | FUEL                                      |       | EOPF1  | 412,492                      | 150,231   | 5,374   | 19,077  | 89,923  | 59,422  |
| 17 | POWER PURCHASES                           |       | EOPP1  | 292,830                      | 107,113   | 3,979   | 13,606  | 63,741  | 41,929  |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 330,098                      | 129,712   | 7,655   | 18,531  | 70,022  | 42,341  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 1,035,420                    | 387,056   | 17,008  | 49,214  | 223,686 | 143,692 |
| 20 | TRANSMISSION                              |       | EE20   | 9,986                        | 4,112     | 299     | 525     | 2,080   | 1,177   |
| 21 | DISTRIBUTION                              |       | EE30   | 88,735                       | 50,413    | 2,421   | 7,305   | 13,935  | 4,701   |
| 22 | OTHER OPER & MAINT EXP                    |       | EOPT1  | 270,292                      | 154,457   | 5,815   | 17,821  | 39,075  | 20,839  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,404,433                    | 596,038   | 25,543  | 74,865  | 278,776 | 170,409 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                |       | ED10   | 209,147                      | 86,137    | 6,247   | 11,002  | 43,554  | 24,659  |
| 26 | TRANSMISSION                              |       | ED20   | 7,506                        | 3,108     | 225     | 397     | 1,572   | 889     |
| 27 | DISTRIBUTION                              |       | ED30   | 65,934                       | 39,430    | 1,691   | 5,256   | 9,453   | 2,769   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 10,597                       | 5,472     | 281     | 683     | 1,785   | 918     |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED0ST  | 293,184                      | 134,147   | 8,444   | 17,338  | 56,364  | 29,235  |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |                              |           |         |         |         |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 293,184                      | 134,147   | 8,444   | 17,338  | 56,364  | 29,235  |
| 33 | MISC ALLOWABLE EXPENSES                   |       | TX89   | -70,811                      | -29,141   | -2,107  | -3,722  | -14,750 | -8,362  |
| 34 | TAXES                                     |       |        |                              |           |         |         |         |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 29,965                       | 13,958    | 869     | 1,799   | 5,764   | 2,928   |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 57,597                       | 27,516    | 1,560   | 3,511   | 10,702  | 5,541   |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -10,241                      | -1,656    | -303    | -188    | -2,909  | -2,197  |
| 38 | NET INV TAX CR                            |       | TX91   | -9,395                       | -4,420    | -270    | -570    | -1,787  | -900    |
| 39 | GROSS RECEIPTS TAX                        |       | TXG    | 100,801                      | 41,076    | 935     | 6,972   | 23,027  | 12,537  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 199,987                      | 53,888    | -6,626  | 23,261  | 71,727  | 34,404  |
| 41 | TOTAL TAXES                               |       | TEX1   | 368,714                      | 130,361   | -3,833  | 34,785  | 106,523 | 52,314  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 1,995,520                    | 831,405   | 28,047  | 123,266 | 426,913 | 243,596 |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 428,232                      | 155,540   | -4,276  | 41,998  | 124,039 | 58,190  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 4,929,302                    | 2,309,935 | 141,309 | 297,594 | 943,728 | 477,538 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 8.69                         | 6.73      | -3.03   | 14.11   | 13.14   | 12.19   |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.0                        | 77.5      | -34.8   | 162.4   | 151.3   | 140.3   |

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HILICNIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----|-------------------------------------------|-------|--------|---------|--------|--------|---------|--------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |         |        |        |         |        |         |
| 2  | SALE OF ELECTRICITY                       |       |        |         |        |        |         |        |         |
| 3  | RATE REVENUE                              | RR    |        | 277,228 | 9,287  | 17,616 | 51,051  | 21,438 | 1,202   |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -5,626  | -163   | -413   | -620    | -105   | -12     |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |        | -4,789  | -154   | -303   | -847    | -356   | -20     |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 266,813 | 8,970  | 16,900 | 49,584  | 20,977 | 1,170   |
| 8  | ANNUALIZATION                             | ANN   |        | 4,900   | 0      | 0      | -323    | 106    | 0       |
| 9  | LATE PAY CHARGES                          |       | R11    | 127     | 0      | 0      | 130     | 50     | 0       |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 271,840 | 8,970  | 16,900 | 49,391  | 21,133 | 1,170   |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 19,079  | 639    | 1,669  | 2,962   | 1,162  | 119     |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 290,919 | 9,609  | 18,569 | 52,353  | 22,295 | 1,289   |
| 13 | OPERATING EXPENSES                        |       |        |         |        |        |         |        |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |         |        |        |         |        |         |
| 15 | PRODUCTION                                |       |        |         |        |        |         |        |         |
| 16 | FUEL                                      |       | EOPF1  | 71,523  | 2,024  | 5,125  | 8,231   | 1,415  | 147     |
| 17 | POWER PURCHASES                           |       | EOPP1  | 50,279  | 1,450  | 3,681  | 5,924   | 1,004  | 124     |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 47,069  | 1,859  | 4,996  | 8,227   | 1,159  | 527     |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 168,871 | 5,333  | 13,802 | 22,382  | 3,578  | 798     |
| 20 | TRANSMISSION                              |       | EE20   | 1,222   | 61     | 169    | 281     | 36     | 24      |
| 21 | DISTRIBUTION                              |       | EE30   | 1,950   | 102    | 263    | 2,200   | 5,413  | 32      |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 21,197  | 933    | 2,560  | 5,158   | 2,114  | 323     |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 193,240 | 6,429  | 16,794 | 30,021  | 11,141 | 1,177   |
| 24 | DEPRECIATION EXPENSE                      |       |        |         |        |        |         |        |         |
| 25 | PRODUCTION                                |       | ED10   | 25,584  | 1,279  | 3,540  | 5,895   | 746    | 504     |
| 26 | TRANSMISSION                              |       | ED20   | 923     | 36     | 99     | 212     | 27     | 18      |
| 27 | DISTRIBUTION                              |       | ED30   | 1,137   | 59     | 155    | 1,436   | 4,528  | 20      |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 886     | 45     | 122    | 248     | 140    | 17      |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED0ST  | 28,530  | 1,419  | 3,916  | 7,791   | 5,441  | 559     |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0       | 0      | 0      | 0       | 0      | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |         |        |        |         |        |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 28,530  | 1,419  | 3,916  | 7,791   | 5,441  | 559     |
| 33 | MISC ALLOWABLE EXPENSES                   |       | TX89   | -8,686  | -432   | -1,195 | -1,993  | -253   | -170    |
| 34 | TAXES                                     |       |        |         |        |        |         |        |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 2,760   | 136    | 376    | 798     | 523    | 54      |
| 36 | -OTHER M/D CAP STOCK                      |       | ET001  | 5,357   | 251    | 692    | 1,445   | 929    | 93      |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -2,752  | -129   | -355   | -340    | 633    | -45     |
| 38 | NET INV TAX CR                            |       | TX91   | -842    | -41    | -115   | -248    | -185   | -17     |
| 39 | GROSS RECEIPTS TAX                        |       | TXG    | 11,961  | 394    | 743    | 2,174   | 930    | 52      |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 22,089  | 468    | -1,555 | 3,700   | -1,104 | -265    |
| 41 | TOTAL TAXES                               |       | TEX1   | 38,573  | 1,079  | -214   | 7,528   | 1,726  | -128    |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 251,657 | 8,495  | 19,301 | 43,347  | 18,055 | 1,438   |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 39,262  | 1,114  | -732   | 9,006   | 4,240  | -149    |
| 44 | TOTAL RATE BASE                           |       | RBX    | 448,450 | 21,817 | 60,211 | 130,168 | 89,989 | 8,563   |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 8.76    | 5.11   | -1.22  | 6.92    | 4.71   | -1.74   |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.8   | 58.8   | -14.0  | 79.6    | 54.2   | -20.0   |

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
\$1,000  
PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                      | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|--------------------------------------------|--------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PROPOSED RATE LEVELS |        |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                        |        |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE PROPOSED                      | RRP    |        | 2,528,835                    | 1,067,229 | 24,239  | 163,028 | 550,474 | 308,057 |
| 4  | ENERGY REVENUE PROPOSED                    | ECRP   |        | -30,972                      | -11,100   | -391    | -1,416  | -6,633  | -4,493  |
| 5  | STATE TAX ADJ SURCHARGE                    | STASP  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                  | SBRCAP |        | -42,426                      | -17,716   | -402    | -2,706  | -9,184  | -5,315  |
| 7  | TOTAL SALE OF ELECTRICITY                  |        | RRTP   | 2,455,437                    | 1,038,413 | 23,446  | 158,906 | 534,657 | 298,249 |
| 8  | ANNUALIZATION                              | ANRP   |        | 25,759                       | 6,376     | 514     | 1,320   | 7,862   | 4,760   |
| 9  | LATE PAY CHARGES                           | SLIP   | CMR    | 7,370                        | 3,656     | 28      | 1,369   | 1,592   | 392     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                 |        | RRTPP  | 2,488,566                    | 1,048,445 | 23,988  | 161,595 | 544,111 | 303,401 |
| 11 | OTHER OPERATING REVENUES                   |        | ROOT   | 132,824                      | 53,413    | 2,502   | 6,819   | 27,609  | 16,851  |
| 12 | TOTAL OPERATING REVENUES                   |        | ROTP   | 2,621,390                    | 1,101,858 | 26,490  | 168,414 | 571,720 | 320,252 |
| 13 | OPERATING EXPENSES                         |        |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES         |        |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                 |        |        |                              |           |         |         |         |         |
| 16 | FUEL                                       |        | EOPF1  | 412,492                      | 150,231   | 5,374   | 19,077  | 89,923  | 59,422  |
| 17 | POWER PURCHASES                            |        | EOPP1  | 292,830                      | 107,113   | 3,979   | 13,606  | 63,741  | 41,929  |
| 18 | OTHER PRODUCTION                           |        | EOP01  | 330,098                      | 129,712   | 7,655   | 16,531  | 70,022  | 42,341  |
| 19 | TOTAL PRODUCTION                           |        | EE10T  | 1,035,420                    | 387,056   | 17,008  | 49,214  | 223,686 | 143,692 |
| 20 | O & M TRANSMISSION                         |        | EE20   | 9,986                        | 4,112     | 299     | 525     | 2,080   | 1,177   |
| 21 | O & M DISTRIBUTION                         |        | EE30   | 88,735                       | 50,413    | 2,421   | 7,305   | 13,935  | 4,701   |
| 22 | OTHER OPER & MAINT EXP                     |        | EOMT1  | 270,292                      | 154,457   | 5,815   | 17,821  | 39,075  | 20,839  |
| 23 | TOTAL OPER & MAINT EXPENSES                |        | EE00T  | 1,404,433                    | 596,038   | 25,543  | 74,865  | 278,776 | 170,409 |
| 24 | DEPRECIATION EXPENSE                       |        |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                 |        |        |                              |           |         |         |         |         |
| 26 | TRANSMISSION                               |        | ED10   | 209,147                      | 86,137    | 6,247   | 11,002  | 43,554  | 24,659  |
| 27 | DISTRIBUTION                               |        | ED20   | 7,506                        | 3,108     | 225     | 397     | 1,572   | 889     |
| 28 | GENERAL                                    |        | ED30   | 65,934                       | 39,430    | 1,691   | 5,256   | 9,453   | 2,769   |
| 29 | TOTAL DEPRECIATION EXPENSE                 |        | ED88   | 10,597                       | 5,472     | 281     | 683     | 1,785   | 918     |
| 30 | AMORTIZATION EXP (ACCT 406)                |        | EDOST  | 293,184                      | 134,147   | 8,444   | 17,338  | 56,364  | 29,235  |
| 31 | TOTAL DEPRECIATION AND                     |        | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 32 | AMORTIZATION EXPENSE                       |        | ED00   | 293,184                      | 134,147   | 8,444   | 17,338  | 56,364  | 29,235  |
| 33 | MISC ALLOWABLE EXPENSES                    |        |        |                              |           |         |         |         |         |
| 34 | TAXES                                      |        | TX89   | -70,811                      | -29,141   | -2,107  | -3,722  | -14,750 | -8,362  |
| 35 | INCREASE CAPITAL STOCK                     |        |        |                              |           |         |         |         |         |
| 36 | -OTHER M/O CAP STOCK                       |        | ET11   | 31,333                       | 14,595    | 908     | 1,881   | 6,027   | 3,062   |
| 37 | DEFERRED INCOME TAXES                      |        | ET001  | 57,597                       | 27,516    | 1,560   | 3,511   | 10,702  | 5,541   |
| 38 | NET INV TAX CR                             |        | TXT    | -10,241                      | -1,656    | -303    | -188    | -2,909  | -2,197  |
| 39 | GROSS RECEIPTS TAX                         |        | TX91   | -9,395                       | -4,420    | -270    | -570    | -1,787  | -900    |
| 40 | PA & FED INCOME TAXES                      |        | TXGRP  | 109,497                      | 46,131    | 1,056   | 7,110   | 23,941  | 13,350  |
| 41 | TOTAL TAXES                                |        | TSF8   | 280,256                      | 100,627   | -5,530  | 24,515  | 80,110  | 41,902  |
|    |                                            |        | TEX1   | 459,047                      | 182,793   | -2,579  | 36,259  | 116,084 | 60,758  |
| 42 | TOTAL OPERATING EXP                        |        | TEXP1  | 2,085,853                    | 883,837   | 29,301  | 124,740 | 436,474 | 252,040 |
| 43 | RETURN (LN 12 - 42)                        |        | PRERTN | 535,537                      | 218,021   | -2,811  | 43,674  | 135,246 | 68,212  |
| 44 | TOTAL RATE BASE                            |        | RBX    | 4,929,302                    | 2,309,935 | 141,309 | 297,594 | 943,728 | 477,538 |
| 45 | RATE OF RETURN (LN 43 / RBX)               |        | PRRTRP | 10.86                        | 9.44      | -1.99   | 14.68   | 14.33   | 14.28   |
| 46 | CLASS RATE IN % OF TOTAL                   |        | PRCLRT | 100.0                        | 86.9      | -18.3   | 135.1   | 131.9   | 131.5   |

HISTORICAL TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS

PART 3  
SUMMARY

WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

| INPUT ALLOC OUTPUT |                                            | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|--------------------|--------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PROPOSED RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                        |         |        |        |         |        |         |
| 3                  | RATE REVENUE PROPOSED RRP                  | 306,150 | 9,370  | 17,174 | 57,730  | 24,200 | 1,184   |
| 4                  | ENERGY REVENUE PROPOSED ECRP               | -5,626  | -163   | -413   | -620    | -105   | -12     |
| 5                  | STATE TAX ADJ SURCHARGE STASP              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCAP           | -5,271  | -156   | -296   | -958    | -402   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY RRTTP            | 295,253 | 9,051  | 16,465 | 56,152  | 23,693 | 1,152   |
| 8                  | ANNUALIZATION ANNP                         | 5,155   | 0      | 0      | -340    | 112    | 0       |
| 9                  | LATE PAY CHARGES S11P CMK R11P             | 139     | 0      | 0      | 140     | 54     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC RRTTP           | 300,547 | 9,051  | 16,465 | 55,952  | 23,859 | 1,152   |
| 11                 | OTHER OPERATING REVENUES ROOT              | 19,079  | 639    | 1,669  | 2,962   | 1,162  | 119     |
| 12                 | TOTAL OPERATING REVENUES ROTP              | 319,626 | 9,690  | 18,134 | 58,914  | 25,021 | 1,271   |
| 13                 | OPERATING EXPENSES                         |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES         |         |        |        |         |        |         |
| 15                 | PRODUCTION                                 |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                 | 71,523  | 2,024  | 5,125  | 8,231   | 1,415  | 147     |
| 17                 | POWER PURCHASES EOPP1                      | 50,279  | 1,450  | 3,681  | 5,924   | 1,004  | 124     |
| 18                 | OTHER PRODUCTION EOP01                     | 47,069  | 1,859  | 4,996  | 8,227   | 1,159  | 527     |
| 19                 | TOTAL PRODUCTION EE10T                     | 168,871 | 5,333  | 13,802 | 22,382  | 3,578  | 798     |
| 20                 | O & M TRANSMISSION EE20                    | 1,222   | 61     | 169    | 281     | 36     | 24      |
| 21                 | O & M DISTRIBUTION EE30                    | 1,950   | 102    | 263    | 2,200   | 5,413  | 32      |
| 22                 | OTHER OPER & MAINT EXP EOMT1               | 21,197  | 933    | 2,560  | 5,158   | 2,114  | 323     |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T          | 193,240 | 6,429  | 16,794 | 30,021  | 11,141 | 1,177   |
| 24                 | DEPRECIATION EXPENSE                       |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                            | 25,584  | 1,279  | 3,540  | 5,895   | 746    | 504     |
| 26                 | TRANSMISSION ED20                          | 923     | 36     | 99     | 212     | 27     | 18      |
| 27                 | DISTRIBUTION ED30                          | 1,137   | 59     | 155    | 1,436   | 4,528  | 20      |
| 28                 | GENERAL ED88                               | 886     | 45     | 122    | 248     | 140    | 17      |
| 29                 | TOTAL DEPRECIATION EXPENSE ED0ST           | 28,530  | 1,419  | 3,916  | 7,791   | 5,441  | 559     |
| 30                 | AMORTIZATION EXP (ACCT 406) EO97T          | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                     |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE ED00                  | 28,530  | 1,419  | 3,916  | 7,791   | 5,441  | 559     |
| 33                 | MISC ALLOWABLE EXPENSES TX89               | -8,686  | -432   | -1,195 | -1,993  | -253   | -170    |
| 34                 | TAXES                                      |         |        |        |         |        |         |
| 35                 | INCREASE CAPITAL STOCK ET11                | 2,886   | 143    | 393    | 835     | 547    | 56      |
| 36                 | -OTHER M/O CAP STOCK ET001                 | 5,357   | 251    | 692    | 1,445   | 929    | 93      |
| 37                 | DEFERRED INCOME TAXES TXT                  | -2,752  | -129   | -355   | -340    | 633    | -45     |
| 38                 | NET INV TAX CR TX91                        | -842    | -41    | -115   | -248    | -185   | -17     |
| 39                 | GROSS RECEIPTS TAX TXGRP                   | 13,224  | 398    | 724    | 2,462   | 1,050  | 51      |
| 40                 | PA & FED INCOME TAXES TSF8                 | 33,779  | 497    | -1,741 | 6,369   | 1      | -273    |
| 41                 | TOTAL TAXES TEX1                           | 51,652  | 1,119  | -402   | 10,523  | 2,975  | -135    |
| 42                 | TOTAL OPERATING EXP TEXP1                  | 264,736 | 8,535  | 19,113 | 46,342  | 19,304 | 1,431   |
| 43                 | RETURN (LN 12 - 42) PRERTN                 | 54,890  | 1,155  | -979   | 12,572  | 5,717  | -160    |
| 44                 | TOTAL RATE BASE RBX                        | 448,450 | 21,817 | 60,211 | 130,168 | 89,989 | 8,563   |
| 45                 | RATE OF RETURN (LN 43 / RBX) PRRTTP        | 12.24   | 5.29   | -1.63  | 9.66    | 6.35   | -1.87   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT            | 112.7   | 48.7   | -15.0  | 88.9    | 58.5   | -17.2   |

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|----|-------------------------------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1  | RATE BASE                     |       |        |                              |           |         |         |           |         |
| 2  | PLANT IN SERVICE              |       |        |                              |           |         |         |           |         |
| 3  | PRODUCTION                    |       | P10    | 4,814,762                    | 2,494,568 | 204,279 | 184,792 | 748,172   | 462,870 |
| 4  | TRANSMISSION                  |       | P20    | 352,636                      | 183,251   | 15,006  | 13,575  | 54,960    | 34,002  |
| 5  | DISTRIBUTION                  |       | P30    | 2,382,752                    | 1,502,562 | 74,730  | 170,487 | 311,354   | 93,691  |
| 6  | OTHER                         |       | POT1   | 254,559                      | 151,026   | 9,067   | 13,749  | 32,963    | 17,958  |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 7,804,709                    | 4,331,407 | 303,082 | 382,603 | 1,147,449 | 608,521 |
| 9  | DEPRECIATION RESERVE          |       |        |                              |           |         |         |           |         |
| 10 | PRODUCTION                    |       | A10    | 1,234,390                    | 639,548   | 52,373  | 47,376  | 191,815   | 118,667 |
| 11 | TRANSMISSION                  |       | A20    | 108,642                      | 56,457    | 4,623   | 4,182   | 16,933    | 10,476  |
| 12 | DISTRIBUTION                  |       | A30    | 799,021                      | 505,070   | 24,209  | 50,543  | 100,275   | 29,829  |
| 13 | GENERAL PLANT                 |       | A88    | 79,085                       | 46,920    | 2,816   | 4,272   | 10,240    | 5,580   |
| 14 | INTANGIBLE PLANT              |       | A95    | 5,051                        | 2,996     | 180     | 273     | 654       | 356     |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 2,226,189                    | 1,250,991 | 84,201  | 113,646 | 319,917   | 164,908 |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |                              |           |         |         |           |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 2,226,189                    | 1,250,991 | 84,201  | 113,646 | 319,917   | 164,908 |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 5,578,520                    | 3,080,416 | 218,881 | 268,957 | 827,532   | 443,613 |
| 20 | TOTAL SUBTRACTION ADJUSTMENT  |       | PLDED  | 901,890                      | 479,705   | 36,666  | 38,967  | 137,870   | 80,075  |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 56,333                       | 29,187    | 2,390   | 2,162   | 8,754     | 5,416   |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 4,732,963                    | 2,629,898 | 184,605 | 232,152 | 698,416   | 368,954 |
| 23 | WORKING CAPITAL               |       |        |                              |           |         |         |           |         |
| 24 | FUEL INVENTORY                |       |        |                              |           |         |         |           |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 65,333                       | 23,794    | 852     | 3,022   | 14,242    | 9,412   |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 24,778                       | 9,025     | 322     | 1,146   | 5,402     | 3,569   |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 90,111                       | 32,819    | 1,174   | 4,168   | 19,644    | 12,981  |
| 29 | OTHER                         |       | MOT1   | 106,228                      | 58,414    | 4,385   | 4,795   | 15,609    | 8,688   |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 196,339                      | 91,233    | 5,559   | 8,963   | 35,253    | 21,669  |
| 31 | TOTAL RATE BASE               |       | RBX    | 4,929,302                    | 2,721,131 | 190,164 | 241,115 | 733,669   | 390,623 |

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

PP&L JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-WINTER PEAK DEMAND RESPONSIBILITY

|    | INPUT                         | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL   | STANDBY |
|----|-------------------------------|-------|--------|---------|--------|--------|---------|---------|---------|
| 1  | RATE BASE                     |       |        |         |        |        |         |         |         |
| 2  | PLANT IN SERVICE              |       |        |         |        |        |         |         |         |
| 3  | PRODUCTION                    |       | P10    | 496,601 | 13,776 | 50,011 | 125,468 | 21,054  | 11,171  |
| 4  | TRANSMISSION                  |       | P20    | 36,627  | 784    | 2,847  | 9,217   | 1,546   | 821     |
| 5  | DISTRIBUTION                  |       | P30    | 39,537  | 1,180  | 4,017  | 51,566  | 132,795 | 833     |
| 6  | OTHER                         |       | P0T1   | 18,018  | 500    | 1,809  | 5,557   | 3,509   | 403     |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 592,783 | 16,240 | 58,684 | 191,808 | 158,904 | 13,228  |
| 9  | DEPRECIATION RESERVE          |       |        |         |        |        |         |         |         |
| 10 | PRODUCTION                    |       | A10    | 127,830 | 3,531  | 12,822 | 32,166  | 5,397   | 2,865   |
| 11 | TRANSMISSION                  |       | A20    | 11,284  | 241    | 877    | 2,839   | 477     | 253     |
| 12 | DISTRIBUTION                  |       | A30    | 12,661  | 375    | 1,284  | 16,564  | 50,942  | 269     |
| 13 | GENERAL PLANT                 |       | A88    | 5,597   | 155    | 562    | 1,727   | 1,091   | 125     |
| 14 | INTANGIBLE PLANT              |       | A95    | 358     | 10     | 36     | 110     | 70      | 8       |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 157,730 | 4,312  | 15,581 | 53,406  | 57,977  | 3,520   |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |         |        |        |         |         |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 157,730 | 4,312  | 15,581 | 53,406  | 57,977  | 3,520   |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 435,053 | 11,928 | 43,103 | 138,402 | 100,927 | 9,708   |
| 20 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 83,282  | 2,294  | 8,285  | 22,918  | 9,986   | 1,842   |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 5,833   | 160    | 586    | 1,467   | 247     | 131     |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 357,604 | 9,794  | 35,404 | 116,951 | 91,188  | 7,997   |
| 23 | WORKING CAPITAL               |       |        |         |        |        |         |         |         |
| 24 | FUEL INVENTORY                |       |        |         |        |        |         |         |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 11,328  | 321    | 812    | 1,303   | 224     | 23      |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 4,296   | 121    | 308    | 495     | 85      | 9       |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0       | 0      | 0      | 0       | 0       | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 15,624  | 442    | 1,120  | 1,798   | 309     | 32      |
| 29 | OTHER                         |       | M0T1   | 8,711   | 242    | 887    | 2,692   | 1,596   | 209     |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 24,335  | 684    | 2,007  | 4,490   | 1,905   | 241     |
| 31 | TOTAL RATE BASE               |       | R0X    | 381,939 | 10,478 | 37,411 | 121,441 | 93,093  | 8,238   |

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

|                                |      | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS         | RTS     | GS-1      | GS-3      | LP-4      |
|--------------------------------|------|-------|-------|--------|------------------------------|------------|---------|-----------|-----------|-----------|
| <b>I. CUSTOMERS, WEIGHTED</b>  |      |       |       |        |                              |            |         |           |           |           |
| A-EXPRESSED IN \$1,000         |      |       |       |        |                              |            |         |           |           |           |
| 1 METER INVESTMENT             | CM1  |       |       |        | 79,458                       | 39,558     | 2,798   | 12,650    | 14,646    | 3,303     |
| 2 METER READING EXPENSE        | CM2  |       |       |        | 8,923                        | 7,483      | 119     | 921       | 218       | 82        |
| 3 LATE PAYMENTS                | CM4  |       |       |        | 6,763                        | 3,354      | 26      | 1,256     | 1,461     | 360       |
| 4 UNCOLLECTIBLE ACCOUNTS       | CM5  |       |       |        | 17,365                       | 15,248     | 118     | 742       | 863       | 213       |
| 5 CUSTOMER DEPOSITS            | CM6  |       |       |        | 1,096                        | 43         | 0       | 298       | 654       | 48        |
| 6 CUSTOMER ADVANCES            | CM7  |       |       |        | 39,911                       | 15,512     | 0.0     | 17,168    | 7,231     | 0.0       |
| B-EXPRESSED IN UNITS           |      |       |       |        |                              |            |         |           |           |           |
| 7 LINE TRANSFORMERS, CUST COMP | CM8  |       |       |        | 1,475,214                    | 1,080,235  | 14,671  | 165,519   | 49,196    | 0         |
| 8 SERVICES CUSTOMER COMPONENT  | CM9  |       |       |        | 1,413,615                    | 1,074,207  | 14,614  | 134,564   | 27,373    | 0         |
| <b>II. CUSTOMERS (UNITS)</b>   |      |       |       |        |                              |            |         |           |           |           |
| 9 TOTAL CUSTOMERS              | C10  |       |       |        | 1,207,606                    | 1,049,213  | 14,059  | 119,249   | 18,566    | 832       |
| 10 FERC SYSTEM CUSTOMERS       | C11  |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 11 SECONDARY CUSTOMERS         | C30  |       |       |        | 1,206,645                    | 1,049,213  | 14,059  | 119,249   | 18,566    | 0         |
| <b>III. DEMANDS (KM)</b>       |      |       |       |        |                              |            |         |           |           |           |
| 12 GENERATION LEVEL DEMANDS    | D10  |       |       |        | 6,075,629                    | 3,147,834  | 257,775 | 233,183   | 944,101   | 584,084   |
| 13 69 KV LEVEL DEMANDS         | D15  |       |       |        | 5,995,138                    | 3,147,834  | 257,775 | 233,183   | 944,101   | 584,084   |
| 14 PRIMARY LEVEL DEMANDS       | D20  |       |       |        | 5,351,869                    | 3,147,834  | 257,775 | 233,183   | 944,101   | 584,084   |
| 15 CLASS MAXIMUM DEMANDS       | D30  |       |       |        | 5,582,762                    | 3,147,834  | 257,775 | 402,836   | 1,522,006 | 0         |
| <b>IV. ENERGY (1,000 KWH)</b>  |      |       |       |        |                              |            |         |           |           |           |
| 16 GENERATION LEVEL ENERGY     | EG10 |       |       |        | 33,334,553                   | 12,140,467 | 434,318 | 1,541,746 | 7,266,895 | 4,801,989 |
| 17 SALES LEVEL MMH SALES       | ES15 |       |       |        | 31,235,529                   | 11,218,368 | 401,262 | 1,424,912 | 6,716,686 | 4,553,389 |
| <b>V. DIRECT ASSIGNMENT</b>    |      |       |       |        |                              |            |         |           |           |           |
| 18 AREA LIGHTS                 | K403 |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| 19 STREET LIGHTS               | K405 |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

|                                |      | INPUT | ALLOC | OUTPUT | LP-5      | LPEP    | ISA     | GH      | SL/AL   | STANDBY |
|--------------------------------|------|-------|-------|--------|-----------|---------|---------|---------|---------|---------|
| <b>I. CUSTOMERS, WEIGHTED</b>  |      |       |       |        |           |         |         |         |         |         |
| A-EXPRESSED IN \$1,000         |      |       |       |        |           |         |         |         |         |         |
| 1 METER INVESTMENT             | CM1  |       |       |        | 2,374     | 153     | 289     | 3,687   | 0       | 0       |
| 2 METER READING EXPENSE        | CM2  |       |       |        | 18        | 1       | 0       | 81      | 0       | 0       |
| 3 LATE PAYMENTS                | CM3  |       |       |        | 127       | 0       | 0       | 129     | 50      | 0       |
| 4 UNCOLLECTIBLE ACCOUNTS       | CM5  |       |       |        | 75        | 0       | 0       | 76      | 30      | 0       |
| 5 CUSTOMER DEPOSITS            | CM6  |       |       |        | 5         | 0       | 0       | 45      | 3       | 0       |
| 6 CUSTOMER ADVANCES            | CM7  |       |       |        | 0.0       | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     |
| B-EXPRESSED IN UNITS           |      |       |       |        |           |         |         |         |         |         |
| 7 LINE TRANSFORMERS, CUST COMP | CM8  |       |       |        | 0         | 0       | 0       | 8,274   | 157,319 | 0       |
| 8 SERVICES CUSTOMER COMPONENT  | CM9  |       |       |        | 0         | 0       | 0       | 5,538   | 157,319 | 0       |
| <b>II. CUSTOMERS (UNITS)</b>   |      |       |       |        |           |         |         |         |         |         |
| 9 TOTAL CUSTOMERS              | C10  |       |       |        | 118       | 1       | 1       | 4,565   | 993     | 9       |
| 10 FERC SYSTEM CUSTOMERS       | C11  |       |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 11 SECONDARY CUSTOMERS         | C30  |       |       |        | 0         | 0       | 0       | 4,565   | 993     | 0       |
| <b>III. DEMANDS (KM)</b>       |      |       |       |        |           |         |         |         |         |         |
| 12 GENERATION LEVEL DEMANDS    | D10  |       |       |        | 629,173   | 17,384  | 63,107  | 158,325 | 26,567  | 14,096  |
| 13 69 KV LEVEL DEMANDS         | D15  |       |       |        | 629,173   | 0       | 0       | 158,325 | 26,567  | 14,096  |
| 14 PRIMARY LEVEL DEMANDS       | D20  |       |       |        | 0         | 0       | 0       | 158,325 | 26,567  | 0       |
| 15 CLASS MAXIMUM DEMANDS       | D30  |       |       |        | 0         | 0       | 0       | 225,654 | 26,657  | 0       |
| <b>IV. ENERGY (1,000 KWH)</b>  |      |       |       |        |           |         |         |         |         |         |
| 16 GENERATION LEVEL ENERGY     | EG10 |       |       |        | 5,780,001 | 163,580 | 414,057 | 665,210 | 114,372 | 11,918  |
| 17 SALES LEVEL MMH SALES       | ES15 |       |       |        | 5,626,429 | 159,238 | 403,060 | 614,904 | 105,683 | 11,598  |
| <b>V. DIRECT ASSIGNMENT</b>    |      |       |       |        |           |         |         |         |         |         |
| 18 AREA LIGHTS                 | K403 |       |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| 19 STREET LIGHTS               | K405 |       |       |        | 0         | 0       | 0       | 0       | 1       | 0       |

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

PP&L JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|             | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|-------------|-------------------------------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1 RATE BASE |                               |       |        |                              |           |         |         |           |         |
| 2           | PLANT IN SERVICE              |       |        |                              |           |         |         |           |         |
| 3           | PRODUCTION                    |       | P10    | 4,814,762                    | 1,982,961 | 143,811 | 253,277 | 1,002,664 | 567,651 |
| 4           | TRANSMISSION                  |       | P20    | 352,636                      | 145,994   | 10,588  | 18,648  | 73,821    | 41,794  |
| 5           | DISTRIBUTION                  |       | P30    | 2,382,752                    | 1,410,707 | 63,504  | 184,888 | 365,122   | 116,456 |
| 6           | OTHER                         |       | POT1   | 254,559                      | 131,452   | 6,744   | 16,414  | 42,873    | 22,050  |
| 7           | COMMON PLANT (ACCT 186)       |       | P97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 8           | TOTAL PLANT IN SERVICE        |       | P00    | 7,804,709                    | 3,671,116 | 224,647 | 473,227 | 1,484,480 | 747,951 |
| 9           | DEPRECIATION RESERVE          |       |        |                              |           |         |         |           |         |
| 10          | PRODUCTION                    |       | A10    | 1,234,390                    | 508,385   | 36,869  | 64,933  | 257,060   | 145,532 |
| 11          | TRANSMISSION                  |       | A20    | 108,642                      | 44,979    | 3,263   | 5,745   | 22,743    | 12,876  |
| 12          | DISTRIBUTION                  |       | A30    | 799,021                      | 475,679   | 20,621  | 62,147  | 117,461   | 37,104  |
| 13          | GENERAL PLANT                 |       | A88    | 79,085                       | 40,839    | 2,095   | 5,099   | 13,320    | 6,851   |
| 14          | INTANGIBLE PLANT              |       | A95    | 5,051                        | 2,608     | 134     | 326     | 850       | 438     |
| 15          | TOTAL DEPRECIATION RESERVE    |       | AGST   | 2,226,189                    | 1,072,490 | 62,982  | 138,250 | 411,434   | 202,801 |
| 16          | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 17          | TOTAL DEPRECIATION AND        |       |        |                              |           |         |         |           |         |
| 18          | AMORTIZATION RESERVE          |       | A00    | 2,226,189                    | 1,072,490 | 62,982  | 138,250 | 411,434   | 202,801 |
| 19          | TOTAL NET PLANT IN SERVICE    |       | P01    | 5,578,520                    | 2,598,626 | 161,665 | 334,977 | 1,073,046 | 545,150 |
| 20          | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 901,890                      | 392,875   | 26,386  | 50,701  | 181,475   | 98,062  |
| 21          | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 56,333                       | 23,200    | 1,683   | 2,963   | 11,732    | 6,641   |
| 22          | TOTAL NET ORIG COST RATE BASE |       | MOP    | 4,732,963                    | 2,228,951 | 136,962 | 287,239 | 903,303   | 453,729 |
| 23          | WORKING CAPITAL               |       |        |                              |           |         |         |           |         |
| 24          | FUEL INVENTORY                |       |        |                              |           |         |         |           |         |
| 25          | WHOLLY-OWNED COAL             |       | M10A   | 65,333                       | 23,794    | 852     | 3,022   | 14,242    | 9,412   |
| 26          | OTHER NON-NUCLEAR             |       | M10B   | 24,778                       | 9,025     | 322     | 1,146   | 5,402     | 3,569   |
| 27          | NUCLEAR FUEL                  |       | M10C   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 28          | TOTAL FUEL                    |       | M10T   | 90,111                       | 32,819    | 1,174   | 4,168   | 19,644    | 12,981  |
| 29          | OTHER                         |       | MOT1   | 106,228                      | 48,165    | 3,173   | 6,187   | 20,781    | 10,828  |
| 30          | TOTAL WORKING CAPITAL         |       | M00    | 196,339                      | 80,984    | 4,347   | 10,355  | 40,425    | 23,809  |
| 31          | TOTAL RATE BASE               |       | RBX    | 4,929,302                    | 2,309,935 | 141,309 | 297,594 | 943,728   | 477,538 |

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

PP&L JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|    | INPUT                         | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL   | STANDBY |
|----|-------------------------------|-------|--------|---------|--------|--------|---------|---------|---------|
| 1  | RATE BASE                     |       |        |         |        |        |         |         |         |
| 2  | PLANT IN SERVICE              |       |        |         |        |        |         |         |         |
| 3  | PRODUCTION                    |       | P10    | 588,983 | 29,433 | 81,479 | 135,715 | 17,178  | 11,610  |
| 4  | TRANSMISSION                  |       | P20    | 43,364  | 1,675  | 4,637  | 9,993   | 1,265   | 855     |
| 5  | DISTRIBUTION                  |       | P30    | 46,274  | 2,347  | 6,362  | 54,119  | 132,108 | 865     |
| 6  | OTHER                         |       | P0T1   | 21,273  | 1,063  | 2,942  | 5,967   | 3,363   | 418     |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 699,894 | 34,518 | 95,420 | 205,794 | 153,914 | 13,748  |
| 9  | DEPRECIATION RESERVE          |       |        |         |        |        |         |         |         |
| 10 | PRODUCTION                    |       | A10    | 151,002 | 7,546  | 20,890 | 34,793  | 4,403   | 2,977   |
| 11 | TRANSMISSION                  |       | A20    | 13,361  | 516    | 1,428  | 3,078   | 389     | 264     |
| 12 | DISTRIBUTION                  |       | A30    | 14,836  | 750    | 2,041  | 17,378  | 50,724  | 280     |
| 13 | GENERAL PLANT                 |       | A88    | 6,608   | 330    | 914    | 1,854   | 1,045   | 130     |
| 14 | INTANGIBLE PLANT              |       | A95    | 422     | 21     | 58     | 119     | 67      | 8       |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 186,229 | 9,163  | 25,331 | 57,222  | 56,628  | 3,659   |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |         |        |        |         |         |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 186,229 | 9,163  | 25,331 | 57,222  | 56,628  | 3,659   |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 513,665 | 25,355 | 70,089 | 148,572 | 97,286  | 10,089  |
| 20 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 98,162  | 4,858  | 13,437 | 24,691  | 9,330   | 1,913   |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 6,891   | 344    | 953    | 1,588   | 202     | 136     |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 422,394 | 20,841 | 57,605 | 125,469 | 88,158  | 8,312   |
| 23 | WORKING CAPITAL               |       |        |         |        |        |         |         |         |
| 24 | FUEL INVENTORY                |       |        |         |        |        |         |         |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 11,328  | 321    | 812    | 1,303   | 224     | 23      |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 4,296   | 121    | 308    | 495     | 85      | 9       |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0       | 0      | 0      | 0       | 0       | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 15,624  | 442    | 1,120  | 1,798   | 309     | 32      |
| 29 | OTHER                         |       | M0T1   | 10,432  | 534    | 1,486  | 2,901   | 1,522   | 219     |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 26,056  | 976    | 2,606  | 4,699   | 1,831   | 251     |
| 31 | TOTAL RATE BASE               |       | RBX    | 448,450 | 21,817 | 60,211 | 130,168 | 89,989  | 8,563   |

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|                                | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS         | RTS     | GS-1      | GS-3      | LP-4      |
|--------------------------------|-------|-------|--------|------------------------------|------------|---------|-----------|-----------|-----------|
| <b>I. CUSTOMERS, WEIGHTED</b>  |       |       |        |                              |            |         |           |           |           |
| A-EXPRESSED IN \$1,000         |       |       |        |                              |            |         |           |           |           |
| 1 METER INVESTMENT             | CM1   |       |        | 79,458                       | 39,558     | 2,798   | 12,650    | 14,646    | 3,303     |
| 2 METER READING EXPENSE        | CM2   |       |        | 8,923                        | 7,483      | 119     | 921       | 218       | 82        |
| 3 LATE PAYMENTS                | CM4   |       |        | 6,763                        | 3,354      | 26      | 1,256     | 1,461     | 360       |
| 4 UNCOLLECTIBLE ACCOUNTS       | CM5   |       |        | 17,365                       | 15,248     | 118     | 742       | 863       | 213       |
| 5 CUSTOMER DEPOSITS            | CM6   |       |        | 1,096                        | 43         | 0       | 298       | 654       | 48        |
| 6 CUSTOMER ADVANCES            | CM7   |       |        | 39,911                       | 15,512     | 0.0     | 17,168    | 7,231     | 0.0       |
| B-EXPRESSED IN UNITS           |       |       |        |                              |            |         |           |           |           |
| 7 LINE TRANSFORMERS, CUST COMP | CM8   |       |        | 1,475,214                    | 1,080,235  | 14,671  | 165,519   | 49,196    | 0         |
| 8 SERVICES CUSTOMER COMPONENT  | CM9   |       |        | 1,413,615                    | 1,074,207  | 14,614  | 134,564   | 27,373    | 0         |
| <b>II. CUSTOMERS (UNITS)</b>   |       |       |        |                              |            |         |           |           |           |
| 9 TOTAL CUSTOMERS              | C10   |       |        | 1,207,606                    | 1,049,213  | 14,059  | 119,249   | 18,566    | 832       |
| 10 FERC SYSTEM CUSTOMERS       | C11   |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 11 SECONDARY CUSTOMERS         | C30   |       |        | 1,206,645                    | 1,049,213  | 14,059  | 119,249   | 18,566    | 0         |
| <b>III. DEMANDS (KWH)</b>      |       |       |        |                              |            |         |           |           |           |
| 12 GENERATION LEVEL DEMANDS    | D10   |       |        | 6,075,630                    | 2,502,251  | 181,470 | 319,604   | 1,265,237 | 716,305   |
| 13 69 KV LEVEL DEMANDS         | D15   |       |        | 5,935,673                    | 2,502,251  | 181,470 | 319,604   | 1,265,237 | 716,305   |
| 14 PRIMARY LEVEL DEMANDS       | D20   |       |        | 5,177,799                    | 2,502,251  | 181,470 | 319,604   | 1,265,237 | 716,305   |
| 15 CLASS MAXIMUM DEMANDS       | D30   |       |        | 5,582,762                    | 3,147,834  | 257,775 | 402,836   | 1,522,006 | 0         |
| <b>IV. ENERGY (1,000 KWH)</b>  |       |       |        |                              |            |         |           |           |           |
| 16 GENERATION LEVEL ENERGY     | EG10  |       |        | 33,334,553                   | 12,140,467 | 434,318 | 1,541,746 | 7,266,895 | 4,801,989 |
| 17 SALES LEVEL MMH SALES       | ES15  |       |        | 31,235,529                   | 11,218,368 | 401,262 | 1,424,912 | 6,716,686 | 4,553,389 |
| <b>V. DIRECT ASSIGNMENT</b>    |       |       |        |                              |            |         |           |           |           |
| 18 AREA LIGHTS                 | K403  |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| 19 STREET LIGHTS               | K405  |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|                                |      | INPUT | ALLOC | OUTPUT | LP-5      | LPEP    | ISA     | GM      | SL/AL   | STANDBY |
|--------------------------------|------|-------|-------|--------|-----------|---------|---------|---------|---------|---------|
| <b>I. CUSTOMERS, WEIGHTED</b>  |      |       |       |        |           |         |         |         |         |         |
| A-EXPRESSED IN \$1,000         |      |       |       |        |           |         |         |         |         |         |
| 1 METER INVESTMENT             | CM1  |       |       |        | 2,374     | 153     | 289     | 3,687   | 0       | 0       |
| 2 METER READING EXPENSE        | CM2  |       |       |        | 18        | 1       | 0       | 81      | 0       | 0       |
| 3 LATE PAYMENTS                | CM4  |       |       |        | 127       | 0       | 0       | 129     | 50      | 0       |
| 4 UNCOLLECTIBLE ACCOUNTS       | CM5  |       |       |        | 75        | 0       | 0       | 76      | 30      | 0       |
| 5 CUSTOMER DEPOSITS            | CM6  |       |       |        | 5         | 0       | 0       | 45      | 3       | 0       |
| 6 CUSTOMER ADVANCES            | CM7  |       |       |        | 0.0       | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     |
| B-EXPRESSED IN UNITS           |      |       |       |        |           |         |         |         |         |         |
| 7 LINE TRANSFORMERS, CUST COMP | CM8  |       |       |        | 0         | 0       | 0       | 8,274   | 157,319 | 0       |
| 8 SERVICES CUSTOMER COMPONENT  | CM9  |       |       |        | 0         | 0       | 0       | 8,538   | 157,319 | 0       |
| <b>II. CUSTOMERS (UNITS)</b>   |      |       |       |        |           |         |         |         |         |         |
| 9 TOTAL CUSTOMERS              | C10  |       |       |        | 118       | 1       | 1       | 4,565   | 993     | 9       |
| 10 FERC SYSTEM CUSTOMERS       | C11  |       |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 11 SECONDARY CUSTOMERS         | C30  |       |       |        | 0         | 0       | 0       | 4,565   | 993     | 0       |
| <b>III. DEMANDS (KWH)</b>      |      |       |       |        |           |         |         |         |         |         |
| 12 GENERATION LEVEL DEMANDS    | D10  |       |       |        | 743,223   | 37,141  | 102,816 | 171,257 | 21,675  | 14,651  |
| 13 69 KV LEVEL DEMANDS         | D15  |       |       |        | 743,223   | 0       | 0       | 171,257 | 21,675  | 14,651  |
| 14 PRIMARY LEVEL DEMANDS       | D20  |       |       |        | 0         | 0       | 0       | 171,257 | 21,675  | 0       |
| 15 CLASS MAXIMUM DEMANDS       | D30  |       |       |        | 0         | 0       | 0       | 225,654 | 26,657  | 0       |
| <b>IV. ENERGY (1,000 KWH)</b>  |      |       |       |        |           |         |         |         |         |         |
| 16 GENERATION LEVEL ENERGY     | EG10 |       |       |        | 5,780,001 | 163,580 | 414,057 | 665,210 | 114,372 | 11,918  |
| 17 SALES LEVEL MWH SALES       | ES15 |       |       |        | 5,626,429 | 159,238 | 403,060 | 614,904 | 105,683 | 11,598  |
| <b>V. DIRECT ASSIGNMENT</b>    |      |       |       |        |           |         |         |         |         |         |
| 18 AREA LIGHTS                 | K403 |       |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| 19 STREET LIGHTS               | K405 |       |       |        | 0         | 0       | 0       | 0       | 1       | 0       |

**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 1****FUNCTIONALIZATION & ASSIGNMENT OF CERTAIN RATE BASE, OPERATING  
REVENUE, AND OPERATING EXPENSE ITEMS****HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994**

This section groups and assigns to functional categories those items of rate base, operating revenue, and operating expense which cannot be entered directly into the cost allocation studies from Exhibit Future 1. Wherever appropriate, classification of accounts is shown.

Because it is not feasible to analyze directly all distribution plant accounts as of September 30, 1994, the results of an analysis of the accounts as of December 31, 1993, were applied to the September 30, 1994, account balances. Distribution expense assignments were developed in a similar manner.

The tables in this section organized and referenced, where possible, to show the development of computer program inputs from Exhibit Future 1.

PENNSYLVANIA POWER & LIGHT COMPANY  
SUMMARY  
FUNCTIONALIZATION OF PLANT IN SERVICE  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION/ACCOUNT                 | INPUT | PLANT<br>ACCOUNTS | TOTAL     | PLANT     | LEASEHOLD<br>IMPROVEMENT | COMMON<br>PLANT |
|----------------------------------|-------|-------------------|-----------|-----------|--------------------------|-----------------|
| INTANGIBLE PLANT                 | Q95   | 301-303           | \$ 21,424 | 21,424    |                          |                 |
| PRODUCTION PLANT                 |       |                   |           |           |                          |                 |
| NUCLEAR                          | Q07   | 320-325           | 4,024,385 | 3,995,431 | 452                      | 28,502          |
| WHOLLY-OWNED COAL                | Q08   | 310-316,330-346   | 1,350,765 | 1,350,606 | 159                      | 0               |
| OTHER NON-NUCLEAR                | Q09   | 310-316,330-346   | 663,372   | 658,419   | 4,066                    | 887             |
| TOTAL PRODUCTION PLANT           |       |                   | 6,038,522 | 6,004,456 | 4,677                    | 29,389          |
| TRANSMISSION PLANT               |       |                   |           |           |                          |                 |
| 500/230 KV                       | Q15   | 350-359           | \$335,298 |           |                          |                 |
| 138/69 KV                        | Q16   | 350-359           | 96,231    |           |                          |                 |
| TOTAL TRANSMISSION PLANT         |       |                   | 431,529   | 431,517   |                          | 12              |
| DISTRIBUTION PLANT               |       |                   |           |           |                          |                 |
| LAND                             |       | 360.2             | 11,857    | 11,857    |                          |                 |
| LAND RIGHTS                      |       | 360.4             | 81,516    | 81,516    |                          |                 |
| STRUCTURES & IMPROVEMENTS        |       | 361               | 31,635    | 31,635    |                          |                 |
| STATION EQUIPMENT                |       | 362               | 288,566   | 288,566   |                          |                 |
| POLES-TOWERS & FIXTURES          |       | 364               | 622,229   | 622,229   |                          |                 |
| OVERHEAD CONDUCTORS & DEVICES    |       | 365               | 439,164   | 439,164   |                          |                 |
| UNDERGROUND CONDUIT              |       | 366               | 74,941    | 74,941    |                          |                 |
| UNDERGROUND CONDUCTORS & DEVICES |       | 367               | 161,702   | 161,702   |                          |                 |
| LINE TRANSFORMERS                |       | 368               | 282,469   | 282,469   |                          |                 |
| SERVICES                         |       | 369               | 280,724   | 280,724   |                          |                 |
| METERS                           |       | 370               | 79,607    | 79,607    |                          |                 |
| AREA LIGHTING FIXTURES           |       | 371               | 3,897     | 3,897     |                          |                 |
| STREET LIGHTING                  |       | 373               | 46,309    | 46,309    |                          |                 |
| TOTAL DISTRIBUTION PLANT         |       |                   | 2,404,616 | 2,404,616 |                          |                 |
| GENERAL PLANT                    | Q88   | 389-399           | 273,171   | 269,795   | 3,376                    |                 |
| TOTAL ELECTRIC PLANT IN SERVICE  |       |                   | 9,169,262 | 9,131,808 | \$ 8,053                 | \$ 29,401       |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**AS OF DECEMBER 31, 1993**

|                          |           | 3602   | 3604        | 3610           | 3620           | 3640           |
|--------------------------|-----------|--------|-------------|----------------|----------------|----------------|
|                          |           | LAND   | LAND RIGHTS | STRUCT. & IMP. | STATION EQUIP. | POLES & TOWERS |
| <b>Substation</b>        | Step Up   | 0.14   | 0.00        | 1.25           | 2.00           |                |
|                          | 230 KV    | 0.00   | 0.00        | 0.00           | 0.00           |                |
|                          | 138 KV    | 3.90   | 0.12        | 4.16           | 2.07           |                |
|                          | 69 KV     | 9.28   | 0.00        | 20.65          | 19.85          |                |
|                          | Primary   | 58.45  | 0.00        | 72.80          | 74.46          |                |
|                          | Secondary | 0.75   | 0.00        | 1.16           | 1.62           |                |
|                          | Subtotal  | 72.52  | 0.12        | 100.00         | 100.00         |                |
| <b>Overhead Lines</b>    | 138 KV    | 2.33   | 2.37        |                |                | 1.82           |
|                          | 69 KV     | 24.41  | 41.62       |                |                | 24.25          |
|                          | Primary   | 0.21   | 15.56       |                |                | 19.58          |
|                          | Sec. DMD  | 0.23   | 17.21       |                |                | 26.37          |
|                          | Sec. CUST | 0.28   | 21.07       |                |                | 23.39          |
|                          | Street LT | 0.03   | 1.97        |                |                | 4.59           |
|                          | Subtotal  | 27.48  | 99.80       |                |                | 100.00         |
| <b>Underground Lines</b> | 138 KV    |        | 0.00        |                |                |                |
|                          | 69 KV     |        | 0.00        |                |                |                |
|                          | Primary   |        | 0.01        |                |                |                |
|                          | Sec. DMD  |        | 0.03        |                |                |                |
|                          | Sec. CUST |        | 0.04        |                |                |                |
|                          | Subtotal  |        | 0.08        |                |                |                |
| <b>Line Transformers</b> | Sec. DMD  |        |             |                |                |                |
|                          | Sec. CUST |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Services</b>          | Sec. DMD  |        |             |                |                |                |
|                          | Sec. CUST |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Meters</b>            | Meters    |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Area Light</b>        | Area LT   |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Street Lighting</b>   | Street LT |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Account Total</b>     |           | 100.00 | 100.00      | 100.00         | 100.00         | 100.00         |

**PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT  
BASED ON % OF ACCOUNT TOTAL  
FOR COST ALLOCATION PURPOSES  
AS OF DECEMBER 31, 1993**

|                          |           | 3650            | 3660         | 3670            | 3680             | 3690     |
|--------------------------|-----------|-----------------|--------------|-----------------|------------------|----------|
|                          |           | O.H. CONDUCTORS | U.G. CONDUIT | U.G. CONDUCTORS | LINE TRANSFORMER | SERVICES |
| <b>Substation</b>        | Step Up   |                 |              |                 |                  |          |
|                          | 230 KV    |                 |              |                 |                  |          |
|                          | 138 KV    |                 |              |                 |                  |          |
|                          | 69 KV     |                 |              |                 |                  |          |
|                          | Primary   |                 |              |                 |                  |          |
|                          | Secondary |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Overhead Lines</b>    | 138 KV    | 1.09            |              |                 |                  |          |
|                          | 69 KV     | 18.65           |              |                 |                  |          |
|                          | Primary   | 23.85           |              |                 |                  |          |
|                          | Sec. DMD  | 19.66           |              |                 |                  |          |
|                          | Sec. CUST | 36.75           |              |                 |                  |          |
|                          | Street LT |                 |              |                 |                  |          |
|                          | Subtotal  | 100.00          |              |                 |                  |          |
| <b>Underground Lines</b> | 138 KV    |                 | 0.46         | 0.96            |                  |          |
|                          | 69 KV     |                 | 4.16         | 2.70            |                  |          |
|                          | Primary   |                 | 12.99        | 13.95           |                  |          |
|                          | Sec. DMD  |                 | 30.87        | 30.87           |                  |          |
|                          | Sec. CUST |                 | 51.52        | 51.52           |                  |          |
|                          | Subtotal  |                 | 100.00       | 100.00          |                  |          |
| <b>Line Transformers</b> | Sec. DMD  |                 |              |                 | 43.55            |          |
|                          | Sec. CUST |                 |              |                 | 56.45            |          |
|                          | Subtotal  |                 |              |                 | 100.00           |          |
| <b>Services</b>          | Sec. DMD  |                 |              |                 |                  | 8.48     |
|                          | Sec. CUST |                 |              |                 |                  | 91.52    |
|                          | Subtotal  |                 |              |                 |                  | 100.00   |
| <b>Meters</b>            | Meters    |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Area Light</b>        | Area LT   |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Street Lighting</b>   | Street LT |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Account Total</b>     |           | 100.00          | 100.00       | 100.00          | 100.00           | 100.00   |

**PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT  
BASED ON % OF ACCOUNT TOTAL  
FOR COST ALLOCATION PURPOSES  
AS OF DECEMBER 31, 1993**

|                          |           | 3700   | 3710        | 3730            |
|--------------------------|-----------|--------|-------------|-----------------|
|                          |           | METERS | AREA LIGHTS | STREET LIGHTING |
| <b>Substation</b>        | Step Up   |        |             |                 |
|                          | 230 KV    |        |             |                 |
|                          | 138 KV    |        |             |                 |
|                          | 69 KV     |        |             |                 |
|                          | Primary   |        |             |                 |
|                          | Secondary |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Overhead Lines</b>    | 138 KV    |        |             |                 |
|                          | 69 KV     |        |             |                 |
|                          | Primary   |        |             |                 |
|                          | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Street LT |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Underground Lines</b> | 138 KV    |        |             |                 |
|                          | 69 KV     |        |             |                 |
|                          | Primary   |        |             |                 |
|                          | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Line Transformers</b> | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Services</b>          | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Meters</b>            | Meters    | 100.00 |             |                 |
|                          | Subtotal  | 100.00 |             |                 |
| <b>Area Light</b>        | Area LT   |        | 100.00      |                 |
|                          | Subtotal  |        | 100.00      |                 |
| <b>Street Lighting</b>   | Street LT |        |             | 100.00          |
|                          | Subtotal  |        |             | 100.00          |
| <b>Account Total</b>     |           | 100.00 | 100.00      | 100.00          |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT IN SERVICE  
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| SUBFUNCTION                       | INPUT | TOTAL        | LAND<br>360.2 | LAND<br>RIGHTS<br>360.4 | STRUCTURES<br>AND<br>IMPROVEMENTS<br>361 | STATION<br>EQUIPMENT<br>362 |
|-----------------------------------|-------|--------------|---------------|-------------------------|------------------------------------------|-----------------------------|
| DISTRIBUTION PLANT<br>SUBSTATIONS |       |              |               |                         |                                          |                             |
| GENERATION STEP-UP                | Q26   | \$ 6,181     | \$ 17         | \$ 0                    | \$ 396                                   | \$ 5,768                    |
| 69 KV                             | Q27   | \$64,911     | \$1,100       | \$0                     | \$6,526                                  | \$57,285                    |
| 138 KV                            | Q27   | \$7,836      | \$462         | \$94                    | \$1,315                                  | \$5,965                     |
| PRIMARY                           | Q28   | \$244,829    | \$6,930       | \$0                     | \$23,030                                 | \$214,869                   |
| SECONDARY                         | Q29   | \$5,136      | \$89          | \$0                     | \$368                                    | \$4,679                     |
| TOTAL SUBSTATIONS                 |       | 328,893      | 8,598         | 94                      | 31,635                                   | 288,566                     |
| OVERHEAD LINES                    |       |              |               |                         |                                          |                             |
| 69 KV                             | Q31   | 269,603      | 2,895         | 33,928                  |                                          |                             |
| 138 KV                            | Q31   | 18,320       | 276           | 1,930                   |                                          |                             |
| PRIMARY                           | Q32   | \$239,319    | \$25          | \$12,686                |                                          |                             |
| SECONDARY-DEMAND COMP.            | Q33D  | \$264,469    | \$27          | \$14,031                |                                          |                             |
| SECONDARY-CUSTOMER COMP           | Q33C  | \$324,117    | \$33          | \$17,174                |                                          |                             |
| STREET LIGHTING                   | Q34   | \$30,178     | \$3           | \$1,605                 |                                          |                             |
| TOTAL OVERHEAD LINES              |       | 1,146,006    | 3,259         | 81,354                  |                                          |                             |
| UNDERGROUND LINES                 |       |              |               |                         |                                          |                             |
| 69 KV                             | Q35   | 7,489        |               | \$0                     |                                          |                             |
| 138 KV                            | Q35   | 1,888        |               | 0                       |                                          |                             |
| PRIMARY                           | Q36   | 32,306       |               | 10                      |                                          |                             |
| SECONDARY-DEMAND COMP.            | Q37D  | 73,077       |               | 22                      |                                          |                             |
| SECONDARY-CUSTOMER COMP           | Q37C  | 121,951      |               | 36                      |                                          |                             |
| TOTAL UNDERGROUND LINES           |       | 236,711      |               | 68                      |                                          |                             |
| LINE TRANSFORMERS                 |       |              |               |                         |                                          |                             |
| DEMAND COMPONENT                  | Q38D  | 123,015      |               |                         |                                          |                             |
| CUSTOMER COMPONENT                | Q38C  | \$159,454    |               |                         |                                          |                             |
| TOTAL LINE TRANSFORMERS           |       | 282,469      |               |                         |                                          |                             |
| SERVICES                          |       |              |               |                         |                                          |                             |
| DEMAND COMPONENT                  | Q39D  | 23,805       |               |                         |                                          |                             |
| CUSTOMER COMPONENT                | Q39C  | \$256,919    |               |                         |                                          |                             |
| TOTAL SERVICES                    |       | 280,724      |               |                         |                                          |                             |
| METERS                            | Q43   | 79,607       |               |                         |                                          |                             |
| AREA LIGHTING FIXTURES            | Q44   | 3,897        |               |                         |                                          |                             |
| STREET LIGHTING                   | Q46   | 46,309       |               |                         |                                          |                             |
| TOTAL                             |       | \$ 2,404,616 | \$ 11,857     | \$ 81,516               | \$ 31,635                                | \$ 288,566                  |

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT IN SERVICE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

| SUBFUNCTION              | POLES-TOWERS<br>& FIXTURES<br>364 | O.H. COND.<br>& DEVICES<br>365 | U.G.<br>CONDUIT<br>366 | U.G. COND.<br>& DEVICES<br>367 |
|--------------------------|-----------------------------------|--------------------------------|------------------------|--------------------------------|
| DISTRIBUTION PLANT       |                                   |                                |                        |                                |
| SUBSTATIONS              |                                   |                                |                        |                                |
| GENERATION STEP-UP       |                                   |                                |                        |                                |
| 69 KV                    |                                   |                                |                        |                                |
| 138 KV                   |                                   |                                |                        |                                |
| PRIMARY                  |                                   |                                |                        |                                |
| SECONDARY                |                                   |                                |                        |                                |
| TOTAL SUBSTATIONS        |                                   |                                |                        |                                |
| OVERHEAD LINES           |                                   |                                |                        |                                |
| 69 KV                    | \$ 150,897                        | \$ 81,883                      |                        |                                |
| 138 KV                   | 11,312                            | 4,802                          |                        |                                |
| PRIMARY                  | 121,861                           | 104,747                        |                        |                                |
| SECONDARY-DEMAND COMP.   | 164,051                           | 86,360                         |                        |                                |
| SECONDARY-CUSTOMER COMP. | 145,538                           | 161,372                        |                        |                                |
| STREET LIGHTING          | 28,570                            | 0                              |                        |                                |
| TOTAL OVERHEAD LINES     | 622,229                           | 439,164                        |                        |                                |
| UNDERGROUND LINES        |                                   |                                |                        |                                |
| 69 KV                    |                                   |                                | \$ 3,121               | \$ 4,368                       |
| 138 KV                   |                                   |                                | 342                    | 1,546                          |
| PRIMARY                  |                                   |                                | 9,734                  | 22,562                         |
| SECONDARY-DEMAND COMP.   |                                   |                                | 23,135                 | 49,920                         |
| SECONDARY-CUSTOMER COMP. |                                   |                                | 38,609                 | 83,306                         |
| TOTAL UNDERGROUND LINES  |                                   |                                | 74,941                 | 161,702                        |
| LINE TRANSFORMERS        |                                   |                                |                        |                                |
| DEMAND COMPONENT         |                                   |                                |                        |                                |
| CUSTOMER COMPONENT       |                                   |                                |                        |                                |
| TOTAL LINE TRANSFORMERS  |                                   |                                |                        |                                |
| SERVICES                 |                                   |                                |                        |                                |
| DEMAND COMPONENT         |                                   |                                |                        |                                |
| CUSTOMER COMPONENT       |                                   |                                |                        |                                |
| TOTAL SERVICES           |                                   |                                |                        |                                |
| METERS                   |                                   |                                |                        |                                |
| AREA LIGHTING FIXTURES   |                                   |                                |                        |                                |
| STREET LIGHTING          |                                   |                                |                        |                                |
| TOTAL                    | \$ 622,229                        | \$ 439,164                     | \$ 74,941              | \$ 161,702                     |

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT IN SERVICE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

| SUBFUNCTION              | LINE<br>TRANSFORMERS<br>368 | SERVICES<br>369 | METERS<br>370 | AREA LTG.<br>FIXTURES<br>371 | STREET<br>LIGHTING<br>373 |
|--------------------------|-----------------------------|-----------------|---------------|------------------------------|---------------------------|
| DISTRIBUTION PLANT       |                             |                 |               |                              |                           |
| SUBSTATIONS              |                             |                 |               |                              |                           |
| GENERATION STEP-UP       |                             |                 |               |                              |                           |
| 69 KV                    |                             |                 |               |                              |                           |
| 138 KV                   |                             |                 |               |                              |                           |
| PRIMARY                  |                             |                 |               |                              |                           |
| SECONDARY                |                             |                 |               |                              |                           |
| TOTAL SUBSTATIONS        |                             |                 |               |                              |                           |
| OVERHEAD LINES           |                             |                 |               |                              |                           |
| 69 KV                    |                             |                 |               |                              |                           |
| 138 KV                   |                             |                 |               |                              |                           |
| PRIMARY                  |                             |                 |               |                              |                           |
| SECONDARY-DEMAND COMP.   |                             |                 |               |                              |                           |
| SECONDARY-CUSTOMER COMP. |                             |                 |               |                              |                           |
| STREET LIGHTING          |                             |                 |               |                              |                           |
| TOTAL OVERHEAD LINES     |                             |                 |               |                              |                           |
| UNDERGROUND LINES        |                             |                 |               |                              |                           |
| 69 KV                    |                             |                 |               |                              |                           |
| 138 KV                   |                             |                 |               |                              |                           |
| PRIMARY                  |                             |                 |               |                              |                           |
| SECONDARY-DEMAND COMP.   |                             |                 |               |                              |                           |
| SECONDARY-CUSTOMER COMP. |                             |                 |               |                              |                           |
| TOTAL UNDERGROUND LINES  |                             |                 |               |                              |                           |
| LINE TRANSFORMERS        |                             |                 |               |                              |                           |
| DEMAND COMPONENT         | \$ 123,015                  |                 |               |                              |                           |
| CUSTOMER COMPONENT       | 159,454                     |                 |               |                              |                           |
| TOTAL LINE TRANSFORMERS  | 282,469                     |                 |               |                              |                           |
| SERVICES                 |                             |                 |               |                              |                           |
| DEMAND COMPONENT         |                             | \$ 23,805       |               |                              |                           |
| CUSTOMER COMPONENT       |                             | 256,919         |               |                              |                           |
| TOTAL SERVICES           |                             | 280,724         |               |                              |                           |
| METERS                   |                             |                 | \$ 79,607     |                              |                           |
| AREA LIGHTING FIXTURES   |                             |                 |               | \$ 3,897                     |                           |
| STREET LIGHTING          |                             |                 |               |                              | \$ 46,309                 |
| TOTAL                    | \$ 282,469                  | \$ 280,724      | \$ 79,607     | \$ 3,897                     | \$ 46,309                 |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUMMARY OF FUNCTIONALIZATION OF  
RESERVE FOR DEPRECIATION AND AMORTIZATION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION/ACCOUNT                            | INPUT | PLANT<br>ACCOUNTS | TOTAL        | PLANT        | NET<br>SALVAGE | LEASEHOLD<br>IMPROVEMENTS | COMMON<br>PLANT |
|---------------------------------------------|-------|-------------------|--------------|--------------|----------------|---------------------------|-----------------|
| COMPUTER SOFTWARE (INTANGIBLE PLANT)        | H95   | 301-303           | \$ 5,845     | \$ 5,845     |                |                           |                 |
| PRODUCTION PLANT                            |       |                   |              |              |                |                           |                 |
| NUCLEAR                                     | H07   | 320-325           | 677,906      | 688,364      | (16,327)       | 311                       | \$ 5,558        |
| WHOLLY-OWNED COAL                           | H08   | 310-316,330-346   | 553,262      | 572,022      | (18,927)       | 167                       | 0               |
| OTHER NON-NUCLEAR                           | H09   | 310-316,330-346   | 298,631      | 297,991      | (2,376)        | 2,561                     | 455             |
| TOTAL PRODUCTION PLANT                      |       |                   | 1,529,799    | 1,558,377    | (37,630)       | 3,039                     | \$6,013         |
| TRANSMISSION PLANT                          |       |                   |              |              |                |                           |                 |
| 500/230 KV                                  | H15   | 350-359           | 103,301      |              |                |                           |                 |
| 138/69 KV                                   | H16   | 350-359           | 29,648       |              |                |                           |                 |
| TOTAL TRANSMISSION PLANT                    |       |                   | 132,949      | 133,576      | (634)          |                           | \$7             |
| DISTRIBUTION PLANT                          |       |                   |              |              |                |                           |                 |
| LAND                                        |       | 360.2             | 0            | 0            |                |                           |                 |
| LAND RIGHTS                                 |       | 360.4             | 28,735       | 28,735       |                |                           |                 |
| STRUCTURES & IMPROVEMENTS                   |       | 361               | 12,868       | 12,895       | (27)           |                           |                 |
| STATION EQUIPMENT                           |       | 362               | 92,109       | 92,656       | (547)          |                           |                 |
| POLES-TOWERS & FIXTURES                     |       | 364               | 192,352      | 200,539      | (8,187)        |                           |                 |
| OVERHEAD CONDUCTORS & DEVICES               |       | 365               | 159,671      | 164,741      | (5,070)        |                           |                 |
| UNDERGROUND CONDUIT                         |       | 366               | 11,758       | 11,979       | (221)          |                           |                 |
| UNDERGROUND CONDUCTORS & DEVICES            |       | 367               | 32,195       | 32,826       | (631)          |                           |                 |
| LINE TRANSFORMERS                           |       | 368               | 103,044      | 104,721      | (1,677)        |                           |                 |
| SERVICES                                    |       | 369               | 131,239      | 133,487      | (2,248)        |                           |                 |
| METERS                                      |       | 370               | 22,284       | 23,399       | (1,115)        |                           |                 |
| AREA LIGHTING FIXTURES                      |       | 371               | 2,060        | 2,223        | (163)          |                           |                 |
| STREET LIGHTING                             |       | 373               | 17,735       | 17,954       | (219)          |                           |                 |
| TOTAL DISTRIBUTION PLANT                    |       |                   | 806,050      | 826,155      | (20,105)       |                           |                 |
| GENERAL PLANT                               | H88   | 389-399           | 91,524       | 89,846       | (589)          | 2,267                     |                 |
| TOTAL DEPRECIATION AND AMORTIZATION RESERVE |       |                   | \$ 2,566,167 | \$ 2,613,799 | \$ (58,958)    | 5,306                     | 6020            |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DEPRECIATION RESERVE  
BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION                | INPUT | TOTAL      | 3602<br>LAND | 3604<br>LAND RIGHTS | 3610<br>STRUCT. & IMP. | 3620<br>STATION EQUIP. |
|-------------------------|-------|------------|--------------|---------------------|------------------------|------------------------|
| SUBSTATIONS             |       |            |              |                     |                        |                        |
| STEP UP                 | H26   | \$ 2,014   | \$           | \$ 0                | \$ 162                 | \$ 1,852               |
| 69 KV                   | H27   | 21,054     |              | 0                   | 2,660                  | 18,394                 |
| 138 KV                  | H27   | 2,484      |              | 33                  | 536                    | 1,915                  |
| PRIMARY                 | H28   | 78,380     |              | 0                   | 9,388                  | 68,992                 |
| SECONDARY               | H29   | 1,652      |              | 0                   | 150                    | 1,502                  |
| TOTAL SUBSTATIONS       |       | 105,584    |              | 33                  | 12,895                 | 92,656                 |
| OVERHEAD LINES          |       |            |              |                     |                        |                        |
| 69 KV                   | H31   | 91,310     |              | 11,960              |                        |                        |
| 138 KV                  | H31   | 6,127      |              | 680                 |                        |                        |
| PRIMARY                 | H32   | 83,040     |              | 4,472               |                        |                        |
| SECONDARY - DEMAND      | H33D  | 90,214     |              | 4,946               |                        |                        |
| SECONDARY - CUSTOMER    | H33C  | 113,494    |              | 6,054               |                        |                        |
| STREET LIGHTING         |       | 9,774      |              | 566                 |                        |                        |
| TOTAL OVERHEAD LINES    |       | 393,958    |              | 28,679              |                        |                        |
| UNDERGROUND LINES       |       |            |              |                     |                        |                        |
| 69 KV                   | H35   | 1,385      |              | 0                   |                        |                        |
| 138 KV                  | H35   | 369        |              | 0                   |                        |                        |
| PRIMARY                 | H36   | 6,140      |              | 3                   |                        |                        |
| SECONDARY - DEMAND      | H37D  | 13,840     |              | 8                   |                        |                        |
| SECONDARY - CUSTOMER    | H37D  | 23,096     |              | 13                  |                        |                        |
| TOTAL UNDERGROUND LINES |       | 44,829     |              | 24                  |                        |                        |
| LINE TRANSFORMERS       |       |            |              |                     |                        |                        |
| SECONDARY - DEMAND      | H38D  | 45,606     |              |                     |                        |                        |
| SECONDARY - CUSTOMER    | H38C  | 59,115     |              |                     |                        |                        |
| TOTAL LINE TRANSFORMERS |       | 104,721    |              |                     |                        |                        |
| SERVICES                |       |            |              |                     |                        |                        |
| SECONDARY - DEMAND      | H39D  | 11,320     |              |                     |                        |                        |
| SECONDARY - CUSTOMER    | H39C  | 122,167    |              |                     |                        |                        |
| TOTAL SERVICES          |       | 133,487    |              |                     |                        |                        |
| METERS                  | H43   | 23,399     |              |                     |                        |                        |
| AREA LIGHT              | H44   | 2,223      |              |                     |                        |                        |
| STREET LIGHTING         | H46   | 17,954     |              |                     |                        |                        |
| TOTAL                   |       | \$ 826,157 | \$ 0         | \$ 28,735           | \$ 12,895              | \$ 92,656              |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DEPRECIATION RESERVE  
BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION                | INPUT | TOTAL      | 3640<br>POLES & TOWERS | 3650<br>D.H. CONDUCTORS | 3660<br>U.G. CONDUIT | 3670<br>U.G. CONDUCTORS |
|-------------------------|-------|------------|------------------------|-------------------------|----------------------|-------------------------|
| SUBSTATIONS             |       |            |                        |                         |                      |                         |
| STEP UP                 | H26   | \$ 2,014   |                        |                         |                      |                         |
| 69 KV                   | H27   | 21,054     |                        |                         |                      |                         |
| 138 KV                  | H27   | 2,484      |                        |                         |                      |                         |
| PRIMARY                 | H28   | 78,380     |                        |                         |                      |                         |
| SECONDARY               | H29   | 1,652      |                        |                         |                      |                         |
| TOTAL SUBSTATIONS       |       | 105,584    |                        |                         |                      |                         |
| OVERHEAD LINES          |       |            |                        |                         |                      |                         |
| 69 KV                   | H31   | 91,310     | \$ 48,633              | \$ 30,716               |                      |                         |
| 138 KV                  | H31   | 6,127      | 3,646                  | 1,801                   |                      |                         |
| PRIMARY                 | H32   | 83,040     | 39,275                 | 39,293                  |                      |                         |
| SECONDARY - DEMAND      | H33D  | 90,214     | 52,872                 | 32,395                  |                      |                         |
| SECONDARY - CUSTOMER    | H33C  | 113,494    | 46,906                 | 60,535                  |                      |                         |
| STREET LIGHTING         | H34   | 9,774      | 9,208                  |                         |                      |                         |
| TOTAL OVERHEAD LINES    |       | 393,958    | 200,539                | 164,741                 |                      |                         |
| UNDERGROUND LINED       |       |            |                        |                         |                      |                         |
| 69 KV                   | H35   | 1,385      |                        |                         | \$ 499               | \$ 887                  |
| 138 KV                  | H35   | 369        |                        |                         | 55                   | 314                     |
| PRIMARY                 | H36   | 6,140      |                        |                         | 1,556                | 4,580                   |
| SECONDARY - DEMAND      | H37D  | 13,840     |                        |                         | 3,698                | 10,134                  |
| SECONDARY - CUSTOMER    | H37C  | 23,096     |                        |                         | 6,172                | 16,912                  |
| TOTAL UNDERGROUND LINES |       | 44,829     |                        |                         | 11,979               | 32,826                  |
| LINE TRANSFORMERS       |       |            |                        |                         |                      |                         |
| SECONDARY - DEMAND      | H38D  | 45,606     |                        |                         |                      |                         |
| SECONDARY - CUSTOMER    | H38C  | 59,115     |                        |                         |                      |                         |
| TOTAL LINE TRANSFORMERS |       | 104,721    |                        |                         |                      |                         |
| SERVICES                |       |            |                        |                         |                      |                         |
| SECONDARY - DEMAND      | H39D  | 11,320     |                        |                         |                      |                         |
| SECONDARY - CUSTOMER    | H39C  | 122,167    |                        |                         |                      |                         |
| TOTAL SERVICES          |       | 133,487    |                        |                         |                      |                         |
| METERS                  | H43   | 23,399     |                        |                         |                      |                         |
| AREA LIGHT              | H44   | 2,223      |                        |                         |                      |                         |
| STREET LIGHTING         | H46   | 17,954     |                        |                         |                      |                         |
| TOTAL                   |       | \$ 826,157 | \$ 200,539             | \$ 164,741              | \$ 11,979            | \$ 32,826               |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DEPRECIATION RESERVE  
BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION                | INPUT | TOTAL      | 3680<br>LINE TRANS. | 3690<br>SERVICES | 3700<br>METERS | 3710<br>AREA LIGHTS | 3730<br>STREET LIGHTING |
|-------------------------|-------|------------|---------------------|------------------|----------------|---------------------|-------------------------|
| SUBSTATIONS             |       |            |                     |                  |                |                     |                         |
| STEP UP                 | H26   | \$ 2,014   |                     |                  |                |                     |                         |
| 69 KV                   | H27   | 21,054     |                     |                  |                |                     |                         |
| 138 KV                  | H27   | 2,484      |                     |                  |                |                     |                         |
| PRIMARY                 | H28   | 78,380     |                     |                  |                |                     |                         |
| SECONDARY               | H29   | 1,652      |                     |                  |                |                     |                         |
| TOTAL SUBSTATIONS       |       | 105,584    |                     |                  |                |                     |                         |
| OVERHEAD LINES          |       |            |                     |                  |                |                     |                         |
| 69 KV                   | H31   | 91,310     |                     |                  |                |                     |                         |
| 138 KV                  | H31   | 6,127      |                     |                  |                |                     |                         |
| PRIMARY                 | H32   | 83,040     |                     |                  |                |                     |                         |
| SECONDARY - DEMAND      | H33D  | 90,214     |                     |                  |                |                     |                         |
| SECONDARY - CUSTOMER    | H33C  | 113,494    |                     |                  |                |                     |                         |
| STREET LIGHTING         | H34   | 9,774      |                     |                  |                |                     |                         |
| TOTAL OVERHEAD LINES    |       | 393,958    |                     |                  |                |                     |                         |
| UNDERGROUND LINES       |       |            |                     |                  |                |                     |                         |
| 69 KV                   | H35   | 1,385      |                     |                  |                |                     |                         |
| 138 KV                  | H35   | 369        |                     |                  |                |                     |                         |
| PRIMARY                 | H36   | 6,140      |                     |                  |                |                     |                         |
| SECONDARY - DEMAND      | H37D  | 13,840     |                     |                  |                |                     |                         |
| SECONDARY - CUSTOMER    | H37C  | 23,096     |                     |                  |                |                     |                         |
| TOTAL UNDERGROUND LINES |       | 44,829     |                     |                  |                |                     |                         |
| LINE TRANSFORMERS       |       |            |                     |                  |                |                     |                         |
| SECONDARY - DEMAND      | H38D  | 45,606     | \$ 45,606           |                  |                |                     |                         |
| SECONDARY - CUSTOMER    | H38C  | 59,115     | 59,115              |                  |                |                     |                         |
| TOTAL LINE TRANSFORMERS |       | 104,721    | 104,721             |                  |                |                     |                         |
| SERVICES                |       |            |                     |                  |                |                     |                         |
| SECONDARY - DEMAND      | H39D  | 11,320     |                     | \$ 11,320        |                |                     |                         |
| SECONDARY - CUSTOMER    | H39C  | 122,167    |                     | 122,167          |                |                     |                         |
| TOTAL SERVICES          |       | 133,487    |                     | 133,487          |                |                     |                         |
| METERS                  | H43   | 23,399     |                     |                  | \$ 23,399      |                     |                         |
| AREA LIGHT              | H44   | 2,223      |                     |                  |                | \$ 2,223            |                         |
| STREET LIGHTING         | H46   | 17,954     |                     |                  |                |                     | \$ 17,954               |
| TOTAL                   |       | \$ 826,157 | \$ 104,721          | \$ 133,487       | \$ 23,399      | \$ 2,223            | \$ 17,954               |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| STEAM POWER GENERATION OPERATIONS |                  |           |           | ACCOUNT 500 PRORATION |  |
|-----------------------------------|------------------|-----------|-----------|-----------------------|--|
| WHOLLY-OWNED COAL                 |                  |           |           | WHOLLY-OWNED COAL     |  |
| ACCOUNT                           | ACCOUNT<br>TOTAL | LABOR     | MATERIAL  |                       |  |
| 500                               | \$ 3,690         |           |           |                       |  |
| 502                               | 11,825           | \$ 9,720  | \$ 2,105  | \$ 1,617              |  |
| 503                               | 0                | 0         | 0         | 0                     |  |
| 504                               | 0                | 0         | 0         | 0                     |  |
| 505                               | 5,524            | 5,101     | 423       | 848                   |  |
| 506                               | 15,061           | 7,366     | 7,695     | 1,225                 |  |
| 507                               | 171              | 0         | 171       | 0                     |  |
| SUBTOTAL (EXCL. 501)              | \$ 32,581        | \$ 22,187 | \$ 10,394 | \$ 3,690              |  |

| STEAM POWER GENERATION OPERATIONS |                  |          |           | ACCOUNT 500 PRORATION |  |
|-----------------------------------|------------------|----------|-----------|-----------------------|--|
| OTHER NON-NUCLEAR                 |                  |          |           | OTHER NON-NUCLEAR     |  |
| ACCOUNT                           | ACCOUNT<br>TOTAL | LABOR    | MATERIAL  |                       |  |
| 500                               | \$ 5,862         |          |           |                       |  |
| 502                               | 2,820            | \$ 1,347 | \$ 1,473  | \$ 1,224              |  |
| 503                               | 0                | 0        | 0         | 0                     |  |
| 504                               | 0                | 0        | 0         | 0                     |  |
| 505                               | 1,773            | 1,276    | 497       | 1,159                 |  |
| 506                               | 13,681           | 3,830    | 9,851     | 3,479                 |  |
| 507                               | 148              | 0        | 148       | 0                     |  |
| SUBTOTAL (EXCL. 501)              | \$ 18,422        | \$ 6,453 | \$ 11,969 | \$ 5,862              |  |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| STEAM POWER GENERATION MAINTENANCE |                  |           |           | ACCOUNT 510 PRORATION |       |  |  |
|------------------------------------|------------------|-----------|-----------|-----------------------|-------|--|--|
| WHOLLY-OWNED COAL                  |                  |           |           | WHOLLY-OWNED COAL     |       |  |  |
| ACCOUNT                            | ACCOUNT<br>TOTAL | LABOR     | MATERIAL  |                       |       |  |  |
| 510                                | \$ 2,714         |           |           |                       |       |  |  |
| 511                                | 3,820            | 1,251     | \$ 2,569  | \$                    | 159   |  |  |
| 512                                | 52,614           | 14,569    | 38,045    |                       | 1,854 |  |  |
| 513                                | 12,110           | 4,179     | 7,931     |                       | 532   |  |  |
| 514                                | 6,377            | 1,326     | 5,051     |                       | 169   |  |  |
| SUBTOTAL                           | \$ 74,921        | \$ 21,325 | \$ 53,596 | \$                    | 2,714 |  |  |

| STEAM POWER GENERATION MAINTENANCE |                  |          |           | ACCOUNT 510 PRORATION |       |  |  |
|------------------------------------|------------------|----------|-----------|-----------------------|-------|--|--|
| OTHER NON-NUCLEAR                  |                  |          |           | OTHER NON-NUCLEAR     |       |  |  |
| ACCOUNT                            | ACCOUNT<br>TOTAL | LABOR    | MATERIAL  |                       |       |  |  |
| 510                                | \$ 2,549         |          |           |                       |       |  |  |
| 511                                | 1,179            | \$ 156   | \$ 1,023  | \$                    | 170   |  |  |
| 512                                | 5,894            | 1,248    | 4,646     |                       | 1,358 |  |  |
| 513                                | 1,675            | 581      | 1,094     |                       | 632   |  |  |
| 514                                | 15,482           | 357      | 15,125    |                       | 389   |  |  |
| SUBTOTAL                           | \$ 24,230        | \$ 2,342 | \$ 21,888 | \$                    | 2,549 |  |  |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

NUCLEAR POWER GENERATION OPERATIONS                      ACCOUNT 517 PRORATION

| ACCOUNT              | ACCOUNT<br>TOTAL | LABOR     | MATERIAL  |           |
|----------------------|------------------|-----------|-----------|-----------|
| 517                  | \$ 19,301        |           |           |           |
| 519                  | 3,882            | \$ 2,425  | \$ 1,457  | \$ 1,343  |
| 520                  | 29,519           | 11,161    | 18,358    | 6,180     |
| 521                  | 0                | 0         | 0         | 0         |
| 522                  | 0                | 0         | 0         | 0         |
| 523                  | 3,227            | 2,685     | 542       | 1,487     |
| 524                  | 63,148           | 18,589    | 44,559    | 10,292    |
| 525                  | 613              | 0         | 613       | 0         |
| SUBTOTAL (EXCL. 518) | \$ 100,389       | \$ 34,860 | \$ 65,529 | \$ 19,301 |

NUCLEAR POWER GENERATION MAINTENANCE                      ACCOUNT 528 PRORATION

| ACCOUNT  | ACCOUNT<br>TOTAL | LABOR     | MATERIAL  |           |
|----------|------------------|-----------|-----------|-----------|
| 528      | \$ 23,833        |           |           |           |
| 529      | 7,188            | \$ 2,232  | \$ 4,956  | \$ 3,660  |
| 530      | 19,507           | 6,832     | 12,675    | 11,202    |
| 531      | 9,619            | 3,477     | 6,142     | 5,701     |
| 532      | 16,608           | 1,995     | 14,613    | 3,271     |
| SUBTOTAL | \$ 52,922        | \$ 14,536 | \$ 38,386 | \$ 23,833 |

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

HYDRAULIC POWER GENERATION OPERATIONS

ACCOUNT 535 PRORATION

| ACCOUNT  | ACCOUNT<br>TOTAL | LABOR    | MATERIAL        |
|----------|------------------|----------|-----------------|
| 535      | \$ 515           |          |                 |
| 536      | 331              | \$ 0     | 331 \$ 0        |
| 537      | 804              | 391      | 413 117         |
| 538      | 949              | 936      | 13 281          |
| 539      | 1,033            | 388      | 645 117         |
| 540      | 26               | 0        | 26 0            |
| SUBTOTAL | \$ 3,143         | \$ 1,715 | \$ 1,428 \$ 515 |

HYDRAULIC POWER GENERATION MAINTENANCE

ACCOUNT 541 PRORATION

| ACCOUNT  | ACCOUNT<br>TOTAL | LABOR  | MATERIAL        |
|----------|------------------|--------|-----------------|
| 541      | \$ 151           |        |                 |
| 542      | 152              | \$ 45  | 107 \$ 8        |
| 543      | 803              | 328    | 475 57          |
| 544      | 493              | 349    | 144 61          |
| 545      | 483              | 144    | 339 25          |
| SUBTOTAL | \$ 1,931         | \$ 866 | \$ 1,065 \$ 151 |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| OTHER POWER GENERATION OPERATIONS |                  |       |          | ACCOUNT 546 PRORATION |  |  |  |
|-----------------------------------|------------------|-------|----------|-----------------------|--|--|--|
| ACCOUNT                           | ACCOUNT<br>TOTAL | LABOR | MATERIAL |                       |  |  |  |
| 546                               | \$ 157           |       |          |                       |  |  |  |
| 548                               | 95               | \$ 50 | \$ 45    | \$ 79                 |  |  |  |
| 549                               | 145              | 49    | 96       | 78                    |  |  |  |
| 550                               | 1,576            | 0     | 1,576    | 0                     |  |  |  |
| SUBTOTAL (EXCL. 547)              | \$ 1,816         | \$ 99 | \$ 1,717 | \$ 157                |  |  |  |

| OTHER POWER GENERATION MAINTENANCE |                  |        |          | ACCOUNT 551 PRORATION |  |  |  |
|------------------------------------|------------------|--------|----------|-----------------------|--|--|--|
| ACCOUNT                            | ACCOUNT<br>TOTAL | LABOR  | MATERIAL |                       |  |  |  |
| 551                                | \$ 157           |        |          |                       |  |  |  |
| 552                                | 205              | \$ 57  | \$ 148   | \$ 20                 |  |  |  |
| 553                                | 1,702            | 389    | 1,313    | 137                   |  |  |  |
| 554                                | 0                | 0      | 0        | 0                     |  |  |  |
| SUBTOTAL                           | \$ 1,907         | \$ 446 | \$ 1,461 | \$ 157                |  |  |  |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
EXCEPT FUEL & PURCHASED POWER  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| ACCOUNT                              | DESCRIPTION                                       | REFERENCE | TOTAL<br>AMOUNT   | WHOLLY-OWNED<br>DEMAND          | COAL<br>ENERGY   | OTHER NON-NUCLEAR<br>DEMAND | ENERGY           |
|--------------------------------------|---------------------------------------------------|-----------|-------------------|---------------------------------|------------------|-----------------------------|------------------|
| <b>A. STEAM POWER GENERATION</b>     |                                                   |           |                   |                                 |                  |                             |                  |
| 500                                  | OPERATION SUPERVISION & ENGINEERING               |           | \$ 0              | \$ 0                            |                  | \$ 0                        |                  |
| 502                                  | STEAM EXPENSES                                    |           | 17,486            | 13,442                          | 0                | 4,044                       | 0                |
| 503                                  | OTHER STEAM EXPENSES                              |           | 0                 |                                 | 0                |                             | 0                |
| 504                                  | TRANSFERRED STEAM EXPENSES                        |           | 0                 |                                 | 0                |                             | 0                |
| 505                                  | ELECTRIC EXPENSES                                 |           | 8,405             | 6,372                           | 0                | 2,033                       | 0                |
| 506                                  | MISC. STEAM POWER EXPENSES                        |           | 31,120            | 15,960                          |                  | 15,160                      |                  |
| 507                                  | RENTS                                             |           | 319               | 171                             |                  | 148                         |                  |
| 510                                  | MAINT. SUPERVISION & ENGINEERING                  |           | 0                 |                                 | 0                |                             | 0                |
| 511                                  | MAINT. OF STRUCTURES                              |           | 5,259             | 3,979                           |                  | 1,280                       |                  |
| 512                                  | MAINT. OF BOILER PLANT                            |           | 64,960            |                                 | 54,708           |                             | 10,252           |
| 513                                  | MAINT. OF ELECTRIC PLANT                          |           | 15,516            |                                 | 12,642           |                             | 2,874            |
| 514                                  | MAINT. OF MISC. STEAM PLANT                       |           | 22,417            | 6,546                           |                  | 15,871                      |                  |
|                                      | <b>TOTAL POWER PRODUCTION EXPENSE</b>             |           | <b>\$ 165,482</b> | <b>\$ 46,470</b>                | <b>\$ 67,350</b> | <b>\$ 38,536</b>            | <b>\$ 13,126</b> |
|                                      | - STEAM POWER                                     |           |                   |                                 |                  |                             |                  |
| <b>B. NUCLEAR POWER GENERATION</b>   |                                                   |           |                   |                                 |                  |                             |                  |
|                                      |                                                   |           |                   | <b>NUCLEAR POWER GENERATION</b> |                  |                             |                  |
| 517                                  | OPERATION SUPERVISION & ENGINEERING               |           | \$ 0              | \$ 0                            |                  |                             |                  |
| 519                                  | COOLANTS AND WATER                                |           | 5,225             | 5,225                           | 0                |                             |                  |
| 520                                  | STEAM EXPENSES                                    |           | 35,699            | 35,699                          | 0                |                             |                  |
| 521                                  | STEAM FROM OTHER SOURCES                          |           | 0                 |                                 | 0                |                             |                  |
| 522                                  | STEAM TRANSFERRED - CR.                           |           | 0                 |                                 | 0                |                             |                  |
| 523                                  | ELECTRIC EXPENSES                                 |           | 4,714             | 4,714                           | 0                |                             |                  |
| 524                                  | MISC. NUCLEAR POWER EXPENSES(W/O DECOMMISSIONING) |           | 66,346            | 66,346                          |                  |                             |                  |
| 524.20                               | DECOMMISSIONING                                   |           | 7,094             | 7,094                           |                  |                             |                  |
| 525                                  | RENTS                                             |           | 613               | 613                             |                  |                             |                  |
| 528                                  | MAINT. SUPERVISION & ENGINEERING                  |           | 0                 |                                 | 0                |                             |                  |
| 529                                  | MAINT. OF STRUCT & IMPROV                         |           | 10,848            | 10,848                          |                  |                             |                  |
| 530                                  | MAINT. OF REACTOR PLANT EQUIPMENT                 |           | 31,709            |                                 | 31,709           |                             |                  |
| 531                                  | MAINT. OF ELECTRIC PLANT                          |           | 15,650            |                                 | 15,650           |                             |                  |
| 532                                  | MAINT. OF MISC NUCLEAR PLANT                      |           | 18,942            | 18,942                          |                  |                             |                  |
|                                      | <b>TOTAL POWER PRODUCTION EXPENSE</b>             |           | <b>\$ 196,840</b> | <b>\$ 149,481</b>               | <b>\$ 47,359</b> |                             |                  |
|                                      | - NUCLEAR PLANT                                   |           |                   |                                 |                  |                             |                  |
|                                      | <b>NET NUCLEAR PLANT(W/O ACCOUNT 524.20)</b>      |           | <b>\$ 189,746</b> | <b>\$ 142,387</b>               | <b>\$ 47,359</b> |                             |                  |
| <b>C. HYDRAULIC POWER GENERATION</b> |                                                   |           |                   |                                 |                  |                             |                  |
| 535                                  | OPERATION SUPERVISION & ENGINEERING               |           | \$ 0              |                                 |                  | \$ 0                        |                  |
| 536                                  | WATER FOR POWER                                   |           | 332               |                                 |                  | 332                         |                  |
| 537                                  | HYDRAULIC EXPENSES                                |           | 921               |                                 |                  | 921                         |                  |
| 538                                  | ELECTRIC EXPENSES                                 |           | 1,230             |                                 |                  | 1,230                       | 0                |
| 539                                  | MISC HYDRAULIC POWER GENER EXPENSES               |           | 1,150             |                                 |                  | 1,150                       |                  |
| 540                                  | RENTS                                             |           | 26                |                                 |                  | 26                          |                  |
| 541                                  | MAINT. SUPERVISION & ENGINEERING                  |           | 0                 |                                 |                  | 0                           |                  |
| 542                                  | MAINT. OF STRUCTURES                              |           | 160               |                                 |                  | 160                         |                  |
| 543                                  | MAINT. OF RESERVOIRS, DAMS & WATERWAYS            |           | 860               |                                 |                  | 860                         |                  |
| 544                                  | MAINT. OF ELECTRIC PLANT                          |           | 554               |                                 |                  |                             | 554              |
| 545                                  | MAINT. OF MISC OTHER POWER GENER PLANT            |           | 508               |                                 |                  | 508                         |                  |
|                                      | <b>TOTAL POWER PRODUCTION EXPENSE</b>             |           | <b>\$ 5,741</b>   |                                 |                  | <b>\$ 5,187</b>             | <b>\$ 554</b>    |
|                                      | - HYDRAULIC POWER                                 |           |                   |                                 |                  |                             |                  |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
EXCEPT FUEL & PURCHASED POWER (ACCOUNT 555)  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| ACCOUNT | DESCRIPTION                            | REFERENCE | TOTAL<br>AMOUNT | WHOLLY-OWNED COAL<br>DEMAND ENERGY | OTHER NON-NUCLEAR<br>DEMAND ENERGY |
|---------|----------------------------------------|-----------|-----------------|------------------------------------|------------------------------------|
| 546     | D. OTHER POWER GENERATION              |           |                 |                                    |                                    |
| 548     | OPERATION SUPERVISION & ENGINEERING    |           | 0               |                                    | 0                                  |
| 549     | GENERATION EXPENSES                    |           | 174             |                                    | 174                                |
| 550     | MISC. OTHER POWER GENERATION EXPENSES  |           | 223             |                                    | 223                                |
| 551     | RENTS                                  |           | 1,576           |                                    | 1,576                              |
| 552     | MAINT. SUPERVISION & ENGINEERING       |           | 0               |                                    | 0                                  |
| 553     | MAINT. OF STRUCTURES                   |           | 225             |                                    | 225                                |
| 554     | MAINT. OF GENER AND ELECTRIC PLANT     |           | 1,839           |                                    | 1,839                              |
|         | MAINT. OF MISC OTHER POWER GENER PLANT |           | 0               |                                    | 0                                  |
|         | TOTAL POWER PRODUCTION EXPENSE         |           | \$ 4,037        |                                    | \$ 4,037                           |
|         | - OTHER POWER                          |           |                 |                                    | \$ 0                               |
| 556     | E. OTHER POWER SUPPLY EXPENSES         |           |                 |                                    |                                    |
|         | SYSTEM CONTROL AND LOAD DISPATCHING    |           | \$ 8,727        |                                    | 4,363 4,364                        |
| 557     | OTHER EXPENSES - OTHER                 |           | 98              |                                    | 49 49                              |
|         | NET OTHER POWER SUPPLY EXPENSES        |           | \$ 8,825        |                                    | \$ 4,412 \$4,413                   |
|         | (556 + 557 TOTAL - 557.40)             |           |                 |                                    |                                    |
|         | SUMMARY                                |           |                 |                                    |                                    |
| A.      | STEAM POWER GENERATION                 |           | \$ 165,482      | \$ 46,470                          | \$ 67,350 \$ 38,536 \$ 13,126      |
| C.      | HYDRAULIC POWER GENERATION             |           | 5,741           |                                    | 5,187 554                          |
| D.      | OTHER POWER GENERATION                 |           | 4,037           |                                    | 4,037 0                            |
| E.      | OTHER POWER SUPPLY(NET)                |           | 8,825           |                                    | 4,412 4,413                        |
|         | TOTAL EX NUCLEAR                       |           | 184,085         | 46,470                             | 67,350 52,172 18,093               |
| B.      | NUCLEAR(W/O ACCOUNT 524.20)            |           | 189,746         | 142,387                            | 47,359                             |
|         | SUBTOTAL POWER GENERATION              |           | 373,831         |                                    |                                    |
| 524.20  | DECOMMISSIONING                        |           | 7,094           |                                    |                                    |
| 557.40  | TEST POWER & ENERGY SAVINGS            |           |                 |                                    |                                    |
|         | TOTAL POWER PRODUCTION EXPENSE         |           | \$ 380,925      |                                    |                                    |
|         | (LESS FUEL & ACCOUNT 555)              |           |                 |                                    |                                    |

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 ACCOUNT 555 - PURCHASED POWER  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

| POWER PURCHASES ACCT 555 | TOTAL<br>AMOUNT  | DEMAND          | ENERGY           |
|--------------------------|------------------|-----------------|------------------|
| -----                    | -----            | -----           | -----            |
| PJM INTERCHANGE          | 38,324           | 0               | 38,324           |
| BORDERLINE               | 114              | 6               | 108              |
| OTHER UTILITIES          | 34,815           | 0               | 34,815           |
| NON-UTILITY GENERATION   | 222,089          | 0               | 222,089          |
| SAFE HARBOR              | 10,179           | 10,179          | 0                |
| TOTAL POWER PURCHASES    | -----<br>305,521 | -----<br>10,185 | -----<br>295,336 |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF WAGES AND SALARIES - PRODUCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| ACCOUNT                                             | DESCRIPTION                            | REFERENCE | TOTAL<br>AMOUNT | WHOLLY-OWNED<br>DEMAND | COAL<br>ENERGY | OTHER NON-NUCLEAR<br>DEMAND | ENERGY   |
|-----------------------------------------------------|----------------------------------------|-----------|-----------------|------------------------|----------------|-----------------------------|----------|
| <b>A. STEAM POWER GENERATION</b>                    |                                        |           |                 |                        |                |                             |          |
| 500                                                 | OPERATION SUPERVISION & ENGINEERING    |           | \$ 6,705        | \$ 3,048               |                | \$ 3,657                    |          |
| 501                                                 | FUEL                                   |           | 4,580           |                        | \$ 4,288       |                             | 292      |
| 502                                                 | STEAM EXPENSES                         |           | 11,067          | 9,720                  |                | 1,347                       |          |
| 503                                                 | OTHER STEAM EXPENSES                   |           | 0               |                        | 0              |                             | 0        |
| 504                                                 | TRANSFERRED STEAM EXPENSES             |           | 0               |                        | 0              |                             | 0        |
| 505                                                 | ELECTRIC EXPENSES                      |           | 6,376           | 5,101                  |                | 1,275                       |          |
| 506                                                 | MISC. STEAM POWER EXPENSES             |           | 11,195          | 7,366                  |                | 3,829                       |          |
| 507                                                 | RENTS                                  |           | 0               | 0                      |                | 0                           |          |
| 510                                                 | MAINT. SUPERVISION & ENGINEERING       |           | 3,988           |                        | 2,472          |                             | 1,516    |
| 511                                                 | MAINT. OF STRUCTURES                   |           | 1,408           | 1,252                  |                | 156                         |          |
| 512                                                 | MAINT. OF BOILER PLANT                 |           | 15,818          |                        | 14,569         |                             | 1,249    |
| 513                                                 | MAINT. OF ELECTRIC PLANT               |           | 4,761           |                        | 4,179          |                             | 582      |
| 514                                                 | MAINT. OF MISC. STEAM PLANT            |           | 1,683           | 1,326                  |                | 357                         |          |
| TOTAL POWER PRODUCTION EXPENSE<br>- STEAM POWER     |                                        |           | \$ 67,581       | \$ 27,813              | \$ 25,508      | \$ 10,621                   | \$ 3,639 |
| <b>B. NUCLEAR POWER GENERATION</b>                  |                                        |           |                 |                        |                |                             |          |
| NUCLEAR POWER GENERATION                            |                                        |           |                 |                        |                |                             |          |
| 517                                                 | OPERATION SUPERVISION & ENGINEERING    |           | \$ 9,444        | \$ 9,444               |                |                             |          |
| 518                                                 | FUEL                                   |           | 0               |                        | 0              |                             |          |
| 519                                                 | COOLANTS AND WATER                     |           | 2,425           | 2,425                  |                |                             |          |
| 520                                                 | STEAM EXPENSES                         |           | 11,161          | 11,161                 |                |                             |          |
| 521                                                 | STEAM FROM OTHER SOURCES               |           | 0               |                        | 0              |                             |          |
| 522                                                 | STEAM TRANSFERRED - CR.                |           | 0               |                        | 0              |                             |          |
| 523                                                 | ELECTRIC EXPENSES                      |           | 2,685           | 2,685                  |                |                             |          |
| 524                                                 | MISC. NUCLEAR POWER EXPENSES           |           | 18,589          | 18,589                 |                |                             |          |
| 525                                                 | RENTS                                  |           | 11,433          |                        | 11,433         |                             |          |
| 528                                                 | MAINT. SUPERVISION & ENGINEERING       |           | 0               |                        |                |                             |          |
| 529                                                 | MAINT. OF STRUCT & IMPROV              |           | 2,232           | 2,232                  |                |                             |          |
| 530                                                 | MAINT. OF REACTOR PLANT EQUIPMENT      |           | 6,832           |                        | 6,832          |                             |          |
| 531                                                 | MAINT. OF ELECTRIC PLANT               |           | 3,477           |                        | 3,477          |                             |          |
| 532                                                 | MAINT. OF MISC NUCLEAR PLANT           |           | 1,995           | 1,995                  |                |                             |          |
| TOTAL POWER PRODUCTION EXPENSE<br>- NUCLEAR PLANT   |                                        |           | \$ 70,273       | \$ 48,531              | \$ 21,742      |                             |          |
|                                                     |                                        |           | KA910           | KA900D                 | KA900E         |                             |          |
| <b>C. HYDRAULIC POWER GENERATION</b>                |                                        |           |                 |                        |                |                             |          |
| 535                                                 | OPERATION SUPERVISION & ENGINEERING    |           | \$ 370          |                        |                | \$ 370                      |          |
| 536                                                 | WATER FOR POWER                        |           | 0               |                        |                | 0                           |          |
| 537                                                 | HYDRAULIC EXPENSES                     |           | FALSE           |                        |                | 392                         |          |
| 538                                                 | ELECTRIC EXPENSES                      |           | 936             |                        |                | 936                         |          |
| 539                                                 | MISC HYDRAULIC POWER GENER EXPENSES    |           | 388             |                        |                | 388                         |          |
| 540                                                 | RENTS                                  |           | 0               |                        |                | 0                           |          |
| 541                                                 | MAINT. SUPERVISION & ENGINEERING       |           | 131             |                        |                | 131                         |          |
| 542                                                 | MAINT. OF STRUCTURES                   |           | 45              |                        |                | 45                          |          |
| 543                                                 | MAINT. OF RESERVOIRS, DAMS & WATERWAYS |           | 328             |                        |                | 328                         |          |
| 544                                                 | MAINT. OF ELECTRIC PLANT               |           | 349             |                        |                |                             | \$ 349   |
| 545                                                 | MAINT. OF MISC OTHER POWER GENER PLANT |           | 144             |                        |                | 144                         |          |
| TOTAL POWER PRODUCTION EXPENSE<br>- HYDRAULIC POWER |                                        |           | \$ 2,691        |                        |                | \$ 2,734                    | \$ 349   |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF WAGES AND SALARIES - PRODUCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| ACCOUNT | DESCRIPTION                            | REFERENCE | TOTAL<br>AMOUNT | DEMAND    | WHOLLY-OWNED COAL<br>ENERGY | DEMAND    | OTHER NON-NUCLEAR<br>ENERGY |
|---------|----------------------------------------|-----------|-----------------|-----------|-----------------------------|-----------|-----------------------------|
| 546     | D. OTHER POWER GENERATION              |           |                 |           |                             |           |                             |
| 547     | OPERATION SUPERVISION & ENGINEERING    |           | 52              |           |                             | 52        |                             |
| 548     | FUEL                                   |           | 0               |           |                             |           | 0                           |
| 549     | GENERATION EXPENSES                    |           | 50              |           |                             | 50        |                             |
| 550     | MISC. OTHER POWER GENERATION EXPENSES  |           | 49              |           |                             | 49        |                             |
| 551     | RENTS                                  |           | 0               |           |                             | 0         |                             |
| 552     | MAINT. SUPERVISION & ENGINEERING       |           | 126             |           |                             | 126       |                             |
| 553     | MAINT. OF STRUCTURES                   |           | 57              |           |                             | 57        |                             |
| 554     | MAINT. OF GENER AND ELECTRIC PLANT     |           | 388             |           |                             | 388       |                             |
| 554     | MAINT. OF MISC OTHER POWER GENER PLANT |           | 0               |           |                             | 0         |                             |
|         | TOTAL POWER PRODUCTION EXPENSE         |           | \$ 722          | \$ 0      | \$ 0                        | \$ 722    | \$ 0                        |
|         | - OTHER POWER                          |           |                 |           |                             |           |                             |
| 555     | E. OTHER POWER SUPPLY EXPENSES         |           |                 |           |                             |           |                             |
| 556     | PURCHASED POWER                        |           | 0               |           |                             | 0         | 0                           |
| 557     | SYSTEM CONTROL AND LOAD DISPATCHING    |           | 3,244           |           |                             | 1,622     | 1,622                       |
|         | OTHER EXPENSES                         |           | 121             |           |                             | 61        | 60                          |
|         | TOTAL OTHER POWER SUPPLY EXPENSES      |           | \$ 3,365        |           |                             | \$ 1,683  | \$ 1,682                    |
|         | SUMMARY                                |           |                 |           |                             |           |                             |
| A.      | STEAM POWER GENERATION                 |           | \$ 67,581       | \$ 27,813 | \$ 25,508                   | \$ 10,621 | \$ 3,639                    |
| C.      | HYDRAULIC POWER GENERATION             |           | 2,691           |           |                             | 2,734     | 349                         |
| D.      | OTHER POWER GENERATION                 |           | 722             | 0         | 0                           | 722       | 0                           |
| E.      | OTHER POWER SUPPLY(NET)                |           | 3,365           |           |                             | 1,683     | 1,682                       |
|         | TOTAL EX NUCLEAR                       |           | 74,359          | 27,813    | 25,508                      | 15,760    | 5,670                       |
|         |                                        |           |                 | KB900D    | KB900E                      | KC900D    | KC900E                      |
|         |                                        |           |                 | KB910     | 53,321                      | KC910     | 21,430                      |
| B.      | NUCLEAR                                |           | 70,273          |           |                             |           |                             |
|         | TOTAL POWER PRODUCTION EXPENSE         |           | 144,632         |           |                             |           |                             |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF WAGES AND SALARIES - NON PRODUCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| ACCOUNT<br>----- | DESCRIPTION<br>-----                      | REFERENCE<br>----- | TOTAL<br>AMOUNT<br>----- | INPUT<br>----- |
|------------------|-------------------------------------------|--------------------|--------------------------|----------------|
| 560-567          | TRANSMISSION EXPENSES                     |                    | \$ 3,885                 |                |
| 568-573          | TRANSMISSION OPERATION                    |                    | 2,243                    |                |
|                  | TRANSMISSION MAINTENANCE                  |                    | -----                    |                |
|                  | TOTAL TRANSMISSION EXPENSE                |                    | 6,128                    |                |
|                  | ADJUSTMENT                                |                    | 0                        |                |
|                  | PROFORMA TOTAL TRANSMISSION EXPENSE       |                    | 6,128                    | K904           |
| 580-589          | DISTRIBUTION EXPENSES                     |                    | 17,164                   |                |
| 590-598          | DISTRIBUTION OPERATION                    |                    | 19,743                   |                |
|                  | DISTRIBUTION MAINTENANCE                  |                    | -----                    |                |
|                  | TOTAL DISTRIBUTION EXPENSE                |                    | 36,907                   |                |
|                  | ADJUSTMENT                                |                    | 0                        |                |
|                  | PROFORMA TOTAL DISTRIBUTION EXPENSE       |                    | 36,907                   | K906           |
| 901-905          | CUSTOMER ACCOUNTS EXPENSES - OPERATION    |                    | 21,148                   |                |
|                  | ADJUSTMENT                                |                    | 0                        |                |
|                  | PROFORMA CUSTOMER ACCOUNTS EXPENSE        |                    | 21,148                   | K920           |
| 907-910          | CUSTOMER SERVICE AND INFORMATIONAL        |                    | 7,500                    |                |
|                  | EXPENSES - OPERATION                      |                    | -----                    |                |
|                  | ADJUSTMENT                                |                    | 0                        |                |
|                  | PROFORMA CUSTOMER SERVICE AND INFORMATION |                    | 7,500                    | K922           |
| 911-916          | SALES EXPENSES - OPERATION                |                    | 2,689                    |                |
|                  | ADJUSTMENT                                |                    | 0                        |                |
|                  | PROFORMA SALES EXPENSES                   |                    | 2,689                    | K924           |
|                  | TOTAL EXCLUDING A & G                     |                    | 219,004                  | K929           |
| 920-931          | ADMINISTRATIVE AND GENERAL EXPENSES       |                    | 39,478                   |                |
| 935              | ADMIN AND GENERAL - OPERATION             |                    | 1,229                    |                |
|                  | ADMIN AND GENERAL - MAINTENANCE           |                    | -----                    |                |
|                  | TOTAL ADMIN AND GENERAL EXPENSES          |                    | 40,707                   |                |
|                  | ADJUSTMENT                                |                    | 0                        |                |
|                  | PROFORMA ADMIN AND GENERAL EXPENSES       |                    | 40,707                   | K930           |
|                  | TOTAL TRANSMISSION/DISTRIBUTION/OTHER     |                    | 115,079                  |                |
|                  | TOTAL PRODUCTION                          |                    | 144,632                  |                |
|                  | TOTAL WAGES AND SALARIES                  |                    | \$ 259,711               | K939,K433      |
|                  |                                           |                    | =====                    |                |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**DISTRIBUTION EXPENSE ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(X000)**

| <b>CATEGORY</b>                    | <b>ACCOUNT</b>  | <b>DESCRIPTION</b>                  | <b>AMOUNT</b>   |
|------------------------------------|-----------------|-------------------------------------|-----------------|
| <b>OPERATION</b>                   | 580             | SUPERVISION & ENGINEERING           | \$5,264         |
|                                    | 581             | LOAD DISPATCHING                    | 3,663           |
|                                    | 582             | STATION EXPENSES                    | 3,554           |
|                                    | 583             | OVERHEAD LINE EXPENSES              | 2,667           |
|                                    | 584             | UNDERGROUND LINE EXPENSES           | 1,167           |
|                                    | 585             | STREET LIGHTING & SIGNALS           | 153             |
|                                    | 586             | METER EXPENSES                      | 5,008           |
|                                    | 587             | CUSTOMER INSTALLATION EXPENSES      | 3,017           |
|                                    | 588             | MISCELLANEOUS DISTRIBUTION EXP      | 5,645           |
|                                    | 589             | RENTS                               | 5,128           |
|                                    | <b>SUBTOTAL</b> |                                     | <b>\$35,266</b> |
| <b>MAINTENANCE</b>                 | 590             | SUPERVISION & ENGINEERING           | \$5,525         |
|                                    | 591             | MAINTENANCE OF STRUCTURES           | 204             |
|                                    | 592             | MAINTENANCE OF STATION EQUIP.       | 5,702           |
|                                    | 593             | MAINTENANCE OF OVERHEAD LINES       | 28,507          |
|                                    | 5935            | MAINTENANCE OVERHEAD SERVICES       | 2,833           |
|                                    | 594             | MAINTENANCE OF UNDERGROUND LINES    | 1,363           |
|                                    | 5943            | MAINTENANCE OF UNDERGROUND SERVICES | 60              |
|                                    | 5946            | MAINTENANCE OF UNDERGROUND - OTHER  | 1,193           |
|                                    | 595             | MAINTENANCE OF LINE TRANSFORMERS    | 4,032           |
|                                    | 596             | MAINTENANCE OF STREET LIGHTING      | 1,586           |
|                                    | 597             | MAINTENANCE OF METERS               | 2,881           |
|                                    | 598             | MAINTENANCE OF MISC. DISTRIBUTION   | 414             |
|                                    | <b>SUBTOTAL</b> |                                     | <b>\$54,300</b> |
| <b>TOTAL DISTRIBUTION EXPENSES</b> |                 |                                     | <b>\$89,566</b> |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(X000)**

| <b>ACCOUNT</b> | <b>CATEGORY</b>        | <b>TOTAL</b> | <b>LABOR</b> | <b>MATERIAL</b> | <b>ACCOUNT 580<br/>PRORATION</b> |
|----------------|------------------------|--------------|--------------|-----------------|----------------------------------|
| <b>582</b>     | SUBSTATION             | \$3,554      | \$2,257      | \$1,296         | \$969                            |
| <b>583</b>     | OVERHEAD LINES         | 2,667        | 1,050        | 1,617           | 451                              |
| <b>584</b>     | UNDERGROUND LINES      | 1,167        | 747          | 693             | 203                              |
| <b>585</b>     | STREET LIGHTING        | 154          | 135          | 19              | 58                               |
| <b>586</b>     | METERS                 | 5,007        | 3,907        | 1,101           | 1,676                            |
| <b>587</b>     | CUSTOMER INSTALLATIONS | 3,017        | 1,955        | 1,062           | 839                              |
| <b>588</b>     | MISCELLANEOUS          | 5,645        | 2,490        | 3,155           | 1,068                            |
| <b>TOTAL</b>   |                        | \$21,212     | \$12,268     | \$8,944         | \$5,264                          |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(X000)**

| <b>ACCOUNT</b> | <b>CATEGORY</b>                | <b>TOTAL</b>    | <b>LABOR</b>    | <b>MATERIAL</b> | <b>ACCOUNT 590<br/>PRORATION</b> |
|----------------|--------------------------------|-----------------|-----------------|-----------------|----------------------------------|
| <b>591</b>     | SUBSTATION                     | \$204           | \$93            | \$111           | \$27                             |
| <b>592</b>     | SUBSTATION                     | 5,702           | 3,124           | 2,577           | 921                              |
| <b>593</b>     | OVERHEAD LINES                 | 28,508          | 7,943           | 20,565          | 2,341                            |
| <b>5935</b>    | OVERHEAD SERVICE               | 2,833           | 1,696           | 1,137           | 500                              |
| <b>594</b>     | UNDERGROUND LINES              | 1,363           | 798             | 565             | 235                              |
| <b>5943</b>    | UNDERGROUND SERVICES           | 60              | 42              | 17              | 13                               |
| <b>5946</b>    | UNDERGROUND SERVICE -<br>OTHER | 1,193           | 651             | 541             | 192                              |
| <b>595</b>     | LINE TRANSFORMERS              | 4,032           | 2,063           | 1,969           | 608                              |
| <b>596</b>     | STREET LIGHTING                | 1,585           | 557             | 1,028           | 164                              |
| <b>597</b>     | METERS                         | 2,881           | 1,602           | 1,278           | 472                              |
| <b>598</b>     | STREET LIGHTING                | 414             | 178             | 236             | 52                               |
| <b>TOTAL</b>   |                                | <b>\$48,774</b> | <b>\$18,748</b> | <b>\$30,026</b> | <b>\$5,525</b>                   |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**

|                               | DESCRIPTION | 580    | 581    | 582    | 583    | 584    | 585    | 586    | 587    | 588    | 589    |
|-------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Substation</b>             | Step Up     | 0.35   | 0.36   | 1.88   |        |        |        |        |        |        |        |
|                               | 138 KV      | 0.44   | 0.46   | 2.38   |        |        |        |        |        |        |        |
|                               | 69 KV       | 3.63   | 3.79   | 19.74  |        |        |        |        |        |        |        |
|                               | Primary     | 13.70  | 14.30  | 74.44  |        |        |        |        |        |        |        |
|                               | Secondary   | 0.29   | 0.30   | 1.56   |        |        |        |        |        |        |        |
|                               | Subtotal    | 18.40  | 19.22  | 100.00 |        |        |        |        |        |        |        |
| <b>Overhead Lines</b>         | 138 KV      | 0.14   | 1.07   |        | 1.60   |        |        |        |        |        |        |
|                               | 69 KV       | 2.01   | 15.75  |        | 23.53  |        |        |        |        |        |        |
|                               | Primary     | 1.79   | 13.98  |        | 20.88  |        |        |        |        |        |        |
|                               | Sec. DMD    | 1.98   | 15.45  |        | 23.08  |        |        |        |        |        |        |
|                               | Sec. CUST   | 2.42   | 18.94  |        | 28.28  |        |        |        |        |        |        |
|                               | Street LT   | 0.23   | 1.76   |        | 2.63   |        |        |        |        |        |        |
|                               | Subtotal    | 8.56   | 66.95  |        | 100.00 |        |        |        |        |        |        |
| <b>Underground Lines</b>      | 138 KV      | 0.03   | 0.11   |        |        | 0.80   |        |        |        |        |        |
|                               | 69 KV       | 0.12   | 0.44   |        |        | 3.16   |        |        |        |        |        |
|                               | Primary     | 0.53   | 1.89   |        |        | 13.65  |        |        |        |        |        |
|                               | Sec. DMD    | 1.19   | 4.27   |        |        | 30.87  |        |        |        |        |        |
|                               | Sec. CUST   | 1.99   | 7.12   |        |        | 51.52  |        |        |        |        |        |
|                               | Subtotal    | 3.86   | 13.83  |        |        | 100.00 |        |        |        |        |        |
| <b>Miscellaneous</b>          | Misc. Exp.  | 20.30  |        |        |        |        |        |        |        | 100.00 | 100.00 |
|                               | Subtotal    | 20.30  |        |        |        |        |        |        |        | 100.00 | 100.00 |
| <b>Meters</b>                 | Meters      | 31.85  |        |        |        |        |        | 100.00 |        |        |        |
|                               | Subtotal    | 31.85  |        |        |        |        |        | 100.00 |        |        |        |
| <b>Street Lighting</b>        | Street LT   | 1.10   |        |        |        |        | 100.00 |        |        |        |        |
|                               | Subtotal    | 1.10   |        |        |        |        | 100.00 |        |        |        |        |
| <b>Customer Installations</b> | Cust. Inst. | 15.94  |        |        |        |        |        |        | 100.00 |        |        |
|                               | Subtotal    | 15.94  |        |        |        |        |        |        | 100.00 |        |        |
| <b>Account Total</b>          |             | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**

| CATEGORY                 | DESCRIPTION | 590    | 591    | 592    | 593    | 594    | 595    | 596    | 597    | 598    |
|--------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Substation</b>        | Step Up     | 0.32   | 1.88   | 1.88   |        |        |        |        |        |        |
|                          | 138 KV      | 0.41   | 2.38   | 2.38   |        |        |        |        |        |        |
|                          | 69 KV       | 3.39   | 19.74  | 19.74  |        |        |        |        |        |        |
|                          | Primary     | 12.77  | 74.44  | 74.44  |        |        |        |        |        |        |
|                          | Secondary   | 0.27   | 1.56   | 1.56   |        |        |        |        |        |        |
|                          | Subtotal    | 17.16  | 100.00 | 100.00 |        |        |        |        |        |        |
| <b>Overhead Lines</b>    | 138 KV      | 0.68   |        |        | 1.45   |        |        |        |        |        |
|                          | 69 KV       | 9.97   |        |        | 21.40  |        |        |        |        |        |
|                          | Primary     | 8.85   |        |        | 18.99  |        |        |        |        |        |
|                          | Sec. DMD    | 9.78   |        |        | 20.99  |        |        |        |        |        |
|                          | Sec. CUST   | 11.98  |        |        | 25.73  |        |        |        |        |        |
|                          | Street LT   | 1.12   |        |        | 2.40   |        |        |        |        |        |
|                          | Subtotal    | 42.37  |        |        | 90.96  |        |        |        |        |        |
| <b>Underground Lines</b> | 138 KV      | 0.03   |        |        |        | 0.42   |        |        |        |        |
|                          | 69 KV       | 0.13   |        |        |        | 1.65   |        |        |        |        |
|                          | Primary     | 0.58   |        |        |        | 7.11   |        |        |        |        |
|                          | Sec. DMD    | 1.31   |        |        |        | 16.09  |        |        |        |        |
|                          | Sec. CUST   | 2.19   |        |        |        | 26.85  |        |        |        |        |
|                          | Subtotal    | 4.25   |        |        |        | 52.11  |        |        |        |        |
| <b>Services</b>          | Sec. DMD    | 1.08   |        |        | 0.77   | 4.06   |        |        |        |        |
|                          | Sec. CUST   | 11.67  |        |        | 8.27   | 43.83  |        |        |        |        |
|                          | Subtotal    | 12.75  |        |        | 9.04   | 47.89  |        |        |        |        |
| <b>Line Transformers</b> | Sec. DMD    | 4.79   |        |        |        |        | 43.55  |        |        |        |
|                          | Sec. CUST   | 6.21   |        |        |        |        | 56.45  |        |        |        |
|                          | Subtotal    | 11.00  |        |        |        |        | 100.00 |        |        |        |
| <b>Meters</b>            | Meters      | 8.55   |        |        |        |        |        |        | 100.00 |        |
|                          | Subtotal    | 8.55   |        |        |        |        |        |        |        | 100.00 |
| <b>Street Lighting</b>   | Street LT   | 3.92   |        |        |        |        |        | 100.00 |        | 100.00 |
|                          | Subtotal    | 3.92   |        |        |        |        |        | 100.00 |        | 100.00 |
| <b>Total</b>             |             | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS  
BASED ON TOTAL PLANT \$ BREAKDOWN BY FUNCTION  
FOR COST ALLOCATION PURPOSES  
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 1994  
(\$000)

| ----- DISTRIBUTION OPERATION EXPENSE ACCOUNTS ----- |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
|-----------------------------------------------------|-------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|
| FUNCTION                                            | INPUT | TOTAL           | 580             | 581             | 582             | 583             | 584             | 585           | 586             | 587             | 588             | 589             |
| <b>SUBSTATIONS</b>                                  |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| STEP UP                                             | G26   | \$ 98           | \$ 18           | \$ 13           | \$ 67           |                 |                 |               |                 |                 |                 |                 |
| 138 KV                                              | G27   | 125             | 23              | 17              | 85              |                 |                 |               |                 |                 |                 |                 |
| 69 KV                                               | G27   | 1,032           | 191             | 139             | 701             |                 |                 |               |                 |                 |                 |                 |
| PRIMARY                                             | G28   | 3,891           | 721             | 524             | 2,646           |                 |                 |               |                 |                 |                 |                 |
| SECONDARY                                           | G29   | 82              | 15              | 11              | 55              |                 |                 |               |                 |                 |                 |                 |
| <b>TOTAL SUBSTATIONS</b>                            |       | <b>5,226</b>    | <b>969</b>      | <b>704</b>      | <b>3,554</b>    |                 |                 |               |                 |                 |                 |                 |
| <b>OVERHEAD LINES</b>                               |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| 138 KV                                              | G31   | 89              | 7               | 39              |                 | \$ 43           |                 |               |                 |                 |                 |                 |
| 69 KV                                               | G31   | 1,310           | 106             | 577             |                 | 628             |                 |               |                 |                 |                 |                 |
| PRIMARY                                             | G32   | 1,163           | 94              | 512             |                 | 557             |                 |               |                 |                 |                 |                 |
| SECONDARY - DEMAND                                  | G33D  | 1,285           | 104             | 566             |                 | 616             |                 |               |                 |                 |                 |                 |
| SECONDARY - CUSTOMER                                | G33C  | 1,575           | 127             | 694             |                 | 754             |                 |               |                 |                 |                 |                 |
| STREET LIGHTING                                     | G34   | 147             | 12              | 65              |                 | 70              |                 |               |                 |                 |                 |                 |
| <b>TOTAL OVERHEAD LINES</b>                         |       | <b>5,570</b>    | <b>451</b>      | <b>2,452</b>    |                 | <b>2,667</b>    |                 |               |                 |                 |                 |                 |
| <b>UNDERGROUND LINES</b>                            |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| 138 KV                                              | G35   | 15              | 2               | 4               |                 | \$ 9            |                 |               |                 |                 |                 |                 |
| 69 KV                                               | G35   | 59              | 6               | 16              |                 | 37              |                 |               |                 |                 |                 |                 |
| PRIMARY                                             | G36   | 256             | 28              | 69              |                 | 159             |                 |               |                 |                 |                 |                 |
| SECONDARY - DEMAND                                  | G37D  | 579             | 63              | 156             |                 | 360             |                 |               |                 |                 |                 |                 |
| SECONDARY - CUSTOMER                                | G37C  | 967             | 105             | 261             |                 | 601             |                 |               |                 |                 |                 |                 |
| <b>TOTAL UNDERGROUND LINES</b>                      |       | <b>1,877</b>    | <b>203</b>      | <b>507</b>      |                 | <b>1,167</b>    |                 |               |                 |                 |                 |                 |
| <b>SERVICES</b>                                     |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| SECONDARY - DEMAND                                  | G39D  |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| SECONDARY - CUSTOMER                                | G39C  |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| <b>TOTAL SERVICES</b>                               |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| <b>LINE TRANSFORMERS</b>                            |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| SECONDARY - DEMAND                                  | G38D  |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| SECONDARY - CUSTOMER                                | G38C  |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| <b>TOTAL LINE TRANSFORMERS</b>                      |       |                 |                 |                 |                 |                 |                 |               |                 |                 |                 |                 |
| MISCELLANEOUS                                       | G42   | 11,841          | 1,068           |                 |                 |                 |                 |               |                 |                 | \$ 5,645        | \$ 5,128        |
| METERS                                              | G43   | 6,684           | 1,676           |                 |                 |                 |                 | \$ 5,007      |                 |                 |                 |                 |
| STREET LIGHTING                                     | G46   | 211             | 58              |                 |                 |                 | \$ 154          |               |                 |                 |                 |                 |
| CUSTOMER INSTALLATIONS                              | G47   | 3,856           | 839             |                 |                 |                 |                 |               |                 | \$ 3,017        |                 |                 |
| <b>TOTAL OPERATION EXPENSE</b>                      |       | <b>\$35,266</b> | <b>\$ 5,264</b> | <b>\$ 3,663</b> | <b>\$ 3,554</b> | <b>\$ 2,667</b> | <b>\$ 1,167</b> | <b>\$ 154</b> | <b>\$ 5,007</b> | <b>\$ 3,017</b> | <b>\$ 5,645</b> | <b>\$ 5,128</b> |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS  
BASED ON TOTAL PLANT \$ BREAKDOWN BY FUNCTION  
FOR COST ALLOCATION PURPOSES  
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 1994  
(\$000)

| ----- DISTRIBUTION MAINTENANCE EXPENSE ACCOUNTS ----- |       |           |          |        |          |           |          |          |          |          |        |
|-------------------------------------------------------|-------|-----------|----------|--------|----------|-----------|----------|----------|----------|----------|--------|
| FUNCTION                                              | INPUT | TOTAL     | 590      | 591    | 592      | 593       | 594      | 595      | 596      | 597      | 598    |
| SUBSTATIONS                                           |       |           |          |        |          |           |          |          |          |          |        |
| STEP UP                                               | G26   | \$ 129    | \$ 18    | \$ 4   | \$ 107   |           |          |          |          |          |        |
| 138 KV                                                | G27   | 163       | 23       | 5      | 136      |           |          |          |          |          |        |
| 69 KV                                                 | G27   | 1,353     | 187      | 40     | 1,125    |           |          |          |          |          |        |
| PRIMARY                                               | G28   | 5,102     | 706      | 152    | 4,244    |           |          |          |          |          |        |
| SECONDARY                                             | G29   | 107       | 15       | 3      | 89       |           |          |          |          |          |        |
| TOTAL SUBSTATIONS                                     |       | 6,854     | 948      | 204    | 5,702    |           |          |          |          |          |        |
| OVERHEAD LINES                                        |       |           |          |        |          |           |          |          |          |          |        |
| 138 KV                                                | G31   | 493       | 37       |        |          | \$ 456    |          |          |          |          |        |
| 69 KV                                                 | G31   | 7,257     | 551      |        |          | 6,707     |          |          |          |          |        |
| PRIMARY                                               | G32   | 6,442     | 489      |        |          | 5,953     |          |          |          |          |        |
| SECONDARY - DEMAND                                    | G33D  | 7,119     | 540      |        |          | 6,579     |          |          |          |          |        |
| SECONDARY - CUSTOMER                                  | G33C  | 8,725     | 662      |        |          | 8,063     |          |          |          |          |        |
| STREET LIGHTING                                       | G34   | 812       | 62       |        |          | 751       |          |          |          |          |        |
| TOTAL OVERHEAD LINES                                  |       | 30,849    | 2,341    |        |          | 28,508    |          |          |          |          |        |
| UNDERGROUND LINES                                     |       |           |          |        |          |           |          |          |          |          |        |
| 138 KV                                                | G35   | 13        | 2        |        |          |           | \$ 11    |          |          |          |        |
| 69 KV                                                 | G35   | 51        | 7        |        |          |           | 43       |          |          |          |        |
| PRIMARY                                               | G36   | 218       | 32       |        |          |           | 186      |          |          |          |        |
| SECONDARY - DEMAND                                    | G37D  | 493       | 73       |        |          |           | 421      |          |          |          |        |
| SECONDARY - CUSTOMER                                  | G37C  | 823       | 121      |        |          |           | 702      |          |          |          |        |
| TOTAL UNDERGROUND LINES                               |       | 1,598     | 235      |        |          |           | 1,363    |          |          |          |        |
| SERVICES                                              |       |           |          |        |          |           |          |          |          |          |        |
| SECONDARY - DEMAND                                    | G39D  | 406       | 60       |        |          | 240       | 106      |          |          |          |        |
| SECONDARY - CUSTOMER                                  | G39C  | 4,384     | 645      |        |          | 2,593     | 1,146    |          |          |          |        |
| TOTAL SERVICES                                        |       | 4,790     | 704      |        |          | 2,833     | 1,253    |          |          |          |        |
| LINE TRANSFORMERS                                     |       |           |          |        |          |           |          |          |          |          |        |
| SECONDARY - DEMAND                                    | G38D  | 2,021     | 265      |        |          |           |          | \$ 1,756 |          |          |        |
| SECONDARY - CUSTOMER                                  | G38C  | 2,619     | 343      |        |          |           |          | 2,276    |          |          |        |
| TOTAL LINE TRANSFORMERS                               |       | 4,640     | 608      |        |          |           |          | 4,032    |          |          |        |
| MISCELLANEOUS                                         | G42   |           |          |        |          |           |          |          |          |          |        |
| METERS                                                | G43   | 3,353     | 472      |        |          |           |          |          |          | \$ 2,881 |        |
| STREET LIGHTING                                       | G46   | 2,216     | 217      |        |          |           |          |          | \$ 1,585 |          | \$ 414 |
| CUSTOMER INSTALLATIONS                                | G47   |           |          |        |          |           |          |          |          |          |        |
| TOTAL MAINTENANCE EXPENSE                             |       | \$ 54,299 | \$ 5,525 | \$ 204 | \$ 5,702 | \$ 31,341 | \$ 2,616 | \$ 4,032 | \$ 1,585 | \$ 2,881 | \$ 414 |

PENNSYLVANIA POWER & LIGHT COMPANY  
ASSIGNMENT OF CUSTOMER ACCOUNTS EXPENSES  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| ACCOUNT | DESCRIPTION                                 | REFERENCE | TOTAL  | METERS | UNCOLLECTIBLES | BALANCE |        |    |        |
|---------|---------------------------------------------|-----------|--------|--------|----------------|---------|--------|----|--------|
| -----   | -----                                       | -----     | -----  | -----  | -----          | -----   |        |    |        |
| 901     | SUPERVISION                                 | \$        | 1,572  | \$     | 0              | \$      | 1,572  |    |        |
| 902     | METER READING EXPENSES                      |           | 8,927  | 8,927  | \$             | 0       | 0      |    |        |
| 903     | CUSTOMER RECORDS AND<br>COLLECTION EXPENSES |           | 21,155 | 0      | \$             | 0       | 21,155 |    |        |
| 904     | UNCOLLECTIBLE ACCOUNTS                      |           | 17,367 | 0      | \$             | 17,367  | 0      |    |        |
| 905     | MISC. CUSTOMER ACCOUNTS EXPENSES            |           | 1,729  | 0      | \$             | 0       | 1,729  |    |        |
| 901-905 | TOTAL                                       | \$        | 50,750 | \$     | 8,927          | \$      | 17,367 | \$ | 24,456 |
|         |                                             | =====     | =====  | =====  | =====          | =====   | =====  |    |        |
|         | INPUTS                                      |           |        | G50    | G51            | G55     |        |    |        |

PENNSYLVANIA POWER & LIGHT COMPANY  
 SEGREGATION OF ADMINISTRATIVE AND GENERAL EXPENSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

| ACCOUNT | DESCRIPTION                              | INPUT | AMOUNT     |
|---------|------------------------------------------|-------|------------|
| 928     | REGULATORY COMMISSION EXPENSE            |       |            |
|         | PPUC                                     | G70   | \$ 0       |
|         | FERC                                     | G71   | 3,193      |
|         | TOTAL REGULATORY COMMISSION EXPENSE      |       | 3,193      |
| 924     | PROPERTY INSURANCE                       |       |            |
|         | PRODUCTION - NUCLEAR                     | G72A  | 5,525      |
|         | PRODUCTION - WHOLLY OWNED COAL           | G72B  | 419        |
|         | PRODUCTION - OTHER NON-NUCLEAR           | G72C  | 250        |
|         | OTHER PRODUCTION                         | G72D  | 2,214      |
|         | TOTAL PROPERTY INSURANCE                 |       | 8,408      |
| 926     | OTHER ADMINISTRATIVE AND GENERAL         |       |            |
| 920-935 | EMPLOYEE BENEFITS                        | G73   | 70,352     |
|         | OTHER                                    | G75   | 89,888     |
|         | TOTAL OTHER ADMINISTRATIVE AND GENERAL   |       | 160,240    |
|         | TOTAL ADMINISTRATIVE AND GENERAL EXPENSE |       | \$ 171,841 |

PENNSYLVANIA POWER & LIGHT COMPANY

SUMMARY OF FUNCTIONALIZATION  
OF DEPRECIATION EXPENSE

FOR COST ALLOCATION PURPOSES

YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION/ACCOUNT                            | INPUT | PLANT<br>ACCOUNTS | TOTAL      | PLANT      | NET<br>SALVAGE | CLEARING AND<br>CUST ADVANCES | COMMON<br>PLANT |
|---------------------------------------------|-------|-------------------|------------|------------|----------------|-------------------------------|-----------------|
| PRODUCTION PLANT                            |       |                   |            |            |                |                               |                 |
| NUCLEAR                                     | GD07  | 320-325           | 176,977    | 171,833    | \$3,957        |                               | \$ 1,187        |
| WHOLLY-OWNED COAL                           | GD08  | 310-316,330-346   | 63,344     | 56,799     | 6,545          |                               | 0               |
| OTHER NON-NUCLEAR                           | GD09  | 310-316,330-346   | 22,326     | 21,825     | 474            |                               | 27              |
| TOTAL PRODUCTION PLANT                      |       |                   | 262,647    | 250,457    | 10,976         |                               | 1,214           |
| TRANSMISSION PLANT                          | GD20  | 350-359           | 9,185      | 9,177      | 8              |                               |                 |
| DISTRIBUTION PLANT                          |       |                   |            |            |                |                               |                 |
| LAND                                        |       | 360.2             | 0          | 0          |                |                               |                 |
| LAND RIGHTS                                 |       | 360.4             | 1,488      | 1,488      |                |                               |                 |
| STRUCTURES & IMPROVEMENTS                   |       | 361               | 476        | 448        | 28             |                               |                 |
| STATION EQUIPMENT                           |       | 362               | 5,392      | 5,113      | 279            |                               |                 |
| POLES-TOWERS & FIXTURES                     |       | 364               | 14,359     | 12,122     | 2,237          |                               |                 |
| OVERHEAD CONDUCTORS & DEVICES               |       | 365               | 13,974     | 11,614     | 2,360          |                               |                 |
| UNDERGROUND CONDUIT                         |       | 366               | 1,516      | 1,344      | 172            |                               |                 |
| UNDERGROUND CONDUCTORS & DEVICES            |       | 367               | 6,888      | 6,641      | 247            |                               |                 |
| LINE TRANSFORMERS                           |       | 368               | 7,510      | 6,842      | 668            |                               |                 |
| SERVICES                                    |       | 369               | 9,256      | 8,547      | 709            |                               |                 |
| METERS                                      |       | 370               | 3,301      | 2,944      | 357            |                               |                 |
| AREA LIGHTING FIXTURES                      |       | 371               | 181        | 126        | 55             |                               |                 |
| STREET LIGHTING                             |       | 373               | 2,110      | 2,094      | 16             |                               |                 |
| TOTAL DISTRIBUTION PLANT                    |       |                   | 66,451     | 59,323     | 7,128          |                               |                 |
| GENERAL PLANT                               | GD88  | 389-399           | 12,264     | 13,998     | 25             | -1,759                        |                 |
| TOTAL DEPRECIATION AND AMORTIZATION EXPENSE |       |                   | \$ 350,547 | \$ 332,955 | \$ 18,137      | \$ (1,759)                    | \$ 1,214        |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DEPRECIATION EXPENSE  
BY ACCOUNT BASED ON PLANT % SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION                   | INPUT | TOTAL     | 3602<br>LAND | 3604<br>LAND RIGHTS | 3610<br>STRUCT. & IMP. | 3620<br>STATION EQUIP. | 3640<br>POLES & TOWERS |
|----------------------------|-------|-----------|--------------|---------------------|------------------------|------------------------|------------------------|
| SUBSTATIONS                |       |           |              |                     |                        |                        |                        |
| STEP UP                    | GD26  | \$ 108    | \$           | \$ 0                | \$ 6                   | \$ 102                 |                        |
| 138 KV                     | GD27  | 127       |              | 2                   | 19                     | 106                    |                        |
| 69 KV                      | GD27  | 1,107     |              | 0                   | 92                     | 1,015                  |                        |
| PRIMARY                    | GD28  | 4,133     |              | 0                   | 326                    | 3,807                  |                        |
| SECONDARY                  | GD29  | 88        |              | 0                   | 5                      | 83                     |                        |
| TOTAL SUBSTATION           |       | 5,563     | 0            | 2                   | 448                    | 5,113                  |                        |
| OVERHEAD LINES             |       |           |              |                     |                        |                        |                        |
| 138 KV                     | GD31  | 382       | 0            | 35                  |                        |                        | \$ 220                 |
| 69 KV                      | GD31  | 5,724     | 0            | 619                 |                        |                        | 2,940                  |
| PRIMARY                    | GD32  | 5,376     | 0            | 232                 |                        |                        | 2,374                  |
| SECONDARY - DEMAND         | GD33D | 5,736     | 0            | 256                 |                        |                        | 3,196                  |
| SECONDARY - CUSTOMER       | GD33C | 7,415     | 0            | 313                 |                        |                        | 2,835                  |
| STREET LIGHTING            | GD34  | 586       | 0            | 29                  |                        |                        | 557                    |
| TOTAL OVERHEAD LINES       |       | 25,219    | 0            | 1,484               |                        |                        | 12,122                 |
| UNDERGROUND LINES          |       |           |              |                     |                        |                        |                        |
| 138 KV                     | GD35  | 69        |              | 0                   |                        |                        |                        |
| 69 KV                      | GD35  | 235       |              | 0                   |                        |                        |                        |
| PRIMARY                    | GD36  | 1,102     |              | 0                   |                        |                        |                        |
| SECONDARY - DEMAND         | GD37D | 2,465     |              | 0                   |                        |                        |                        |
| SECONDARY - CUSTOMER       | GD37C | 4,115     |              | 1                   |                        |                        |                        |
| TOTAL UNDERGROUND LINES    |       | 7,986     |              | 1                   |                        |                        |                        |
| LINE TRANSFORMERS          |       |           |              |                     |                        |                        |                        |
| SECONDARY - DEMAND         | GD38D | 2,980     |              |                     |                        |                        |                        |
| SECONDARY - CUSTOMER       | GD38C | 3,862     |              |                     |                        |                        |                        |
| TOTAL LINE TRANSFORMERS    |       | 6,842     |              |                     |                        |                        |                        |
| SERVICES                   |       |           |              |                     |                        |                        |                        |
| SECONDARY - DEMAND         | GD39D | 725       |              |                     |                        |                        |                        |
| SECONDARY - CUSTOMER       | GD39C | 7,822     |              |                     |                        |                        |                        |
| TOTAL SERVICES             |       | 8,547     |              |                     |                        |                        |                        |
| METERS                     | GD43  | 2,944     |              |                     |                        |                        |                        |
| AREA LIGHT                 | GD44  | 126       |              |                     |                        |                        |                        |
| STREET LIGHTING            | GD46  | 2,094     |              |                     |                        |                        |                        |
| TOTAL DEPRECIATION EXPENSE |       | \$ 59,321 | \$ 0         | \$ 1,487            | \$ 448                 | \$ 5,113               | \$ 12,122              |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DEPRECIATION EXPENSE  
BY ACCOUNT BASED ON PLANT % SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION                | INPUT | TOTAL     | 3650<br>O.H. CONDUCTOR | 3660<br>U.G. CONDUIT | 3670<br>U.G. CONDUCTOR | 3680<br>LINE TRANS. | 3690<br>SERVICES |
|-------------------------|-------|-----------|------------------------|----------------------|------------------------|---------------------|------------------|
| SUBSTATIONS             |       |           |                        |                      |                        |                     |                  |
| STEP UP                 | GD26  | \$ 108    |                        |                      |                        |                     |                  |
| 138 KV                  | GD27  | 127       |                        |                      |                        |                     |                  |
| 69 KV                   | GD27  | 1,107     |                        |                      |                        |                     |                  |
| PRIMARY                 | GD28  | 4,133     |                        |                      |                        |                     |                  |
| SECONDARY               | GD29  | 88        |                        |                      |                        |                     |                  |
| TOTAL SUBSTATIONS       |       | 5,563     |                        |                      |                        |                     |                  |
| OVERHEAD LINES          |       |           |                        |                      |                        |                     |                  |
| 138 KV                  | GD31  | 382       | \$ 127                 |                      |                        |                     |                  |
| 69 KV                   | GD31  | 5,724     | 2,165                  |                      |                        |                     |                  |
| PRIMARY                 | GD32  | 5,376     | 2,770                  |                      |                        |                     |                  |
| SECONDARY - DEMAND      | GD33D | 5,736     | 2,284                  |                      |                        |                     |                  |
| SECONDARY - CUSTOMER    | GD33C | 7,415     | 4,267                  |                      |                        |                     |                  |
| STREET LIGHTING         | GD34  | 586       |                        |                      |                        |                     |                  |
| TOTAL OVERHEAD LINES    |       | 25,219    | 11,613                 |                      |                        |                     |                  |
| UNDERGROUND LINES       |       |           |                        |                      |                        |                     |                  |
| 138 KV                  | GD35  | 69        |                        | \$ 6                 | \$ 63                  |                     |                  |
| 69 KV                   | GD35  | 235       |                        | 56                   | 179                    |                     |                  |
| PRIMARY                 | GD36  | 1,102     |                        | 175                  | 927                    |                     |                  |
| SECONDARY - DEMAND      | GD37D | 2,465     |                        | 415                  | 2,050                  |                     |                  |
| SECONDARY - CUSTOMER    | GD37C | 4,115     |                        | 693                  | 3,421                  |                     |                  |
| TOTAL OVERHEAD LINES    |       | 7,986     |                        | 1,345                | 6,640                  |                     |                  |
| LINE TRANSFORMERS       |       |           |                        |                      |                        |                     |                  |
| SECONDARY - DEMAND      | GD38D | 2,980     |                        |                      |                        | \$ 2,980            |                  |
| SECONDARY - CUSTOMER    | GD38C | 3,862     |                        |                      |                        | 3,862               |                  |
| TOTAL LINE TRANSFORMERS |       | 6,842     |                        |                      |                        | 6,842               |                  |
| SERVICES                |       |           |                        |                      |                        |                     |                  |
| SECONDARY - DEMAND      | GD39D | 725       |                        |                      |                        |                     | \$ 725           |
| SECONDARY - CUSTOMER    | GD39C | 7,822     |                        |                      |                        |                     | 7,822            |
| TOTAL SERVICES          |       | 8,547     |                        |                      |                        |                     | 8,547            |
| METERS                  | GD43  | 2,944     |                        |                      |                        |                     |                  |
| AREA LIGHT              | GD44  | 126       |                        |                      |                        |                     |                  |
| STREET LIGHTING         | GD46  | 2,094     |                        |                      |                        |                     |                  |
| TOTAL                   |       | \$ 59,321 | \$ 11,613              | \$ 1,345             | \$ 6,640               | \$ 6,842            | \$ 8,547         |

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DEPRECIATION EXPENSE  
BY ACCOUNT BASED ON PLANT % SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994  
(\$000)

| FUNCTION                | INPUT | TOTAL     | 3700<br>METERS | 3710<br>AREA LIGHTS | 3730<br>STREET LIGHTS |
|-------------------------|-------|-----------|----------------|---------------------|-----------------------|
| SUBSTATIONS             |       |           |                |                     |                       |
| STEP UP                 | GD26  | \$ 108    |                |                     |                       |
| 138 KV                  | GD27  | 127       |                |                     |                       |
| 69 KV                   | GD27  | 1,107     |                |                     |                       |
| PRIMARY                 | GD28  | 4,133     |                |                     |                       |
| SECONDARY               | GD29  | 88        |                |                     |                       |
| TOTAL SUBSTATIONS       |       | 5,563     |                |                     |                       |
| OVERHEAD LINES          |       |           |                |                     |                       |
| 138 KV                  | GD31  | 382       |                |                     |                       |
| 69 KV                   | GD31  | 5,724     |                |                     |                       |
| PRIMARY                 | GD32  | 5,376     |                |                     |                       |
| SECONDARY - DEMAND      | GD33D | 5,736     |                |                     |                       |
| SECONDARY - CUSTOMER    | GD33C | 7,415     |                |                     |                       |
| STREET LIGHTING         | GD34  | 586       |                |                     |                       |
| TOTAL OVERHEAD LINES    |       | 25,219    |                |                     |                       |
| UNDERGROUND LINES       |       |           |                |                     |                       |
| 138 KV                  | GD35  | 69        |                |                     |                       |
| 69 KV                   | GD35  | 235       |                |                     |                       |
| PRIMARY                 | GD36  | 1,102     |                |                     |                       |
| SECONDARY - DEMAND      | GD37D | 2,465     |                |                     |                       |
| SECONDARY - CUSTOMER    | GD37C | 4,115     |                |                     |                       |
| TOTAL UNDERGROUND LINES |       | 7,986     |                |                     |                       |
| LINE TRANSFORMERS       |       |           |                |                     |                       |
| SECONDARY - DEMAND      | GD38D | 2,980     |                |                     |                       |
| SECONDARY - CUSTOMER    | GD38C | 3,862     |                |                     |                       |
| TOTAL LINE TRANSFORMERS |       | 6,842     |                |                     |                       |
| SERVICES                |       |           |                |                     |                       |
| SECONDARY - DEMAND      | GD39D | 725       |                |                     |                       |
| SECONDARY - CUSTOMER    | GD39C | 7,822     |                |                     |                       |
| TOTAL SERVICES          |       | 8,547     |                |                     |                       |
| METERS                  | GD43  | 2,944     | \$ 2,944       |                     |                       |
| AREA LIGHT              | GD44  | 126       |                | \$ 126              |                       |
| STREET LIGHTING         | GD46  | 2,094     |                |                     | \$ 2,094              |
| TOTAL                   |       | \$ 59,321 | \$ 2,944       | \$ 126              | \$ 2,094              |

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**ALLOCATION FACTORS**

**HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994**

This section identifies the Rate Schedules that make up the Rate Classes used in the jurisdictional allocation studies and all the allocation factors used in those studies. Generally, allocators are derived from three classes--Direct Assignments, Program Generated, and Calculated (Energy, Demand, and Customer-Related). The development of specific calculated allocators is shown in this section.

**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 1****CUSTOMER CLASS DESIGNATIONS & ABBREVIATIONS****HISTORIC PERIOD - YEAR ENDED SEPTEMBER 30, 1994**

| <b>Rate Classes</b>                         | <b>Abbreviations</b> | <b>PUC<br/>Jurisdictional<br/>Rate Schedules</b> |
|---------------------------------------------|----------------------|--------------------------------------------------|
| Residential Service                         | RS                   | RS, RTD                                          |
| Residential Service - Thermal Storage       | RTS                  | RTS                                              |
| Small General Service                       | GS-1                 | GS-1, BL                                         |
| Large General Service - Secondary           | GS-3                 | GS-3, IS-1                                       |
| Large General Service - 12 KV               | LP-4                 | LP-4                                             |
| Large General Service - 66 KV               | LP-5                 | LP-5                                             |
| Large General Service - 66 KV Standby       | Standby              | Standby                                          |
| Large General Service - Electric Propulsion | LPEP                 | LPEP                                             |
| Interruptible Service by Agreement          | ISA                  | ISA                                              |
| Commercial and Industrial Heating           | GH                   | GH-1, GH-2                                       |
| Street and Area Lighting                    | SL/AL                | SA, SM, SHS, SE,<br>TS, SI1                      |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 1993**  
**(0000)**

| <b>RATE CLASS</b>       | <b>METER TYPE</b> | <b>UNIT COST</b> | <b>CUSTOMERS</b> | <b>TOTAL COST</b> |
|-------------------------|-------------------|------------------|------------------|-------------------|
| <b>RS</b>               | A                 | \$41             | 1,045,280        | \$42,856,480      |
|                         | B                 | 205              | 323              | 66,215            |
|                         | C                 | 164              | 404              | 66,256            |
|                         | TOTAL RATE CLASS  |                  | 1,046,007        | 42,988,951        |
| <b>RTS</b>              | C                 | 164              | 13,683           | 2,244,012         |
|                         | TOTAL RATE CLASS  |                  | 13,683           | 2,244,012         |
| <b>QS1</b>              | A                 | 41               | 49,042           | 2,010,722         |
|                         | B                 | 205              | 87               | 17,835            |
|                         | C                 | 164              | 811              | 133,004           |
|                         | D                 | 123              | 68,771           | 8,458,833         |
|                         | E                 | 3,072            | 17               | 52,224            |
|                         | TOTAL RATE CLASS  |                  | 118,728          | 10,672,618        |
| <b>QSB</b>              | A                 | 41               | 36               | 1,476             |
|                         | F                 | 634              | 15,992           | 10,138,928        |
|                         | G                 | 734              | 2,046            | 1,501,764         |
|                         | H                 | 1,336            | 77               | 102,872           |
|                         | TOTAL RATE CLASS  |                  | 18,151           | 11,745,040        |
| <b>LP4</b>              | I                 | 3,200            | 826              | 2,643,200         |
|                         | K                 | 1,408            | 4                | 5,632             |
|                         | TOTAL RATE CLASS  |                  | 830              | 2,648,832         |
| <b>LP5</b>              | J                 | 16,278           | 117              | 1,904,490         |
|                         | TOTAL RATE CLASS  |                  | 117              | 1,904,490         |
| <b>Standby</b>          | J                 | 15,420           | 8                | 123,360           |
|                         | TOTAL RATE CLASS  |                  | 8                | 123,360           |
| <b>ISA</b>              | J                 | 231,774          | 1                | 231,774           |
|                         | TOTAL RATE CLASS  |                  | 1                | 231,774           |
| <b>QH</b>               | E                 | 3,072            | 3                | 9,216             |
|                         | F                 | 634              | 4,489            | 2,846,026         |
|                         | G                 | 734              | 134              | 98,356            |
|                         | I                 | 3,200            | 1                | 3,200             |
|                         | TOTAL RATE CLASS  |                  | 4,627            | 2,956,798         |
| <b>TOTAL METER COST</b> |                   |                  | 1,202,152        | \$75,515,875      |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**METER PLANT INVESTMENT (CW1)**  
**AS OF SEPTEMBER 30, 1994**  
**(X000)**

| <b>RATE CLASS</b>   | <b>1993<br/>TYPE A<br/>METER COST</b> | <b>1993<br/>METER STUDY<br/>NON TYPE A<br/>METERS</b> | <b>PRORATED<br/>METER COST</b> | <b>1994<br/>METER COST</b> | <b>1994<br/>CUSTOMERS</b> | <b>AVERAGE<br/>COST</b> |
|---------------------|---------------------------------------|-------------------------------------------------------|--------------------------------|----------------------------|---------------------------|-------------------------|
| <b>RS</b>           | \$39,393                              | \$132                                                 | \$165                          | \$39,558                   | 1,049,213                 | \$38                    |
| <b>RTS</b>          | 0                                     | 2,244                                                 | 2,798                          | 2,798                      | 14,059                    | 199                     |
| <b>QS1</b>          | 1,848                                 | 8,662                                                 | 10,801                         | 12,649                     | 119,249                   | 106                     |
| <b>QS3</b>          | 1                                     | 11,744                                                | 14,644                         | 14,645                     | 18,566                    | 789                     |
| <b>LP4</b>          | 0                                     | 2,649                                                 | 3,303                          | 3,303                      | 832                       | 3,970                   |
| <b>LPS</b>          | 0                                     | 1,904                                                 | 2,374                          | 2,374                      | 119                       | 19,950                  |
| <b>Standby</b>      | 0                                     | 123                                                   | 153                            | 153                        | 9                         | 17,000                  |
| <b>ISA</b>          | 0                                     | 232                                                   | 289                            | 289                        | 1                         | 289,000                 |
| <b>GH</b>           | 0                                     | 2,957                                                 | 3,687                          | 3,687                      | 4,565                     | 808                     |
| <b>SL</b>           | 0                                     | 0                                                     | 0                              | 0                          | 993                       | 0                       |
| <b>TOTAL PPUC</b>   | 41,242                                | 30,648                                                | 38,215                         | 79,457                     | 1,207,606                 | 0                       |
| <b>RES66</b>        | 99                                    |                                                       | 0                              | 99                         | 9                         | 0                       |
| <b>RES12</b>        | 48                                    |                                                       | 0                              | 48                         | 9                         | 0                       |
| <b>TOTAL REALE</b>  | 147                                   |                                                       | 0                              | 147                        | 18                        | 0                       |
| <b>UGI</b>          | 0                                     | 0                                                     | 0                              | 0                          | 1                         | 0                       |
| <b>TOTAL SYSTEM</b> | \$41,389                              | \$30,648                                              | \$38,215                       | \$79,604                   | 1,207,625                 | \$0                     |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**METER READING EXPENSE (CW2)**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(\$000)**

| RATE CLASS            | LARGE POWER CUSTOMERS |                  | OTHER CUSTOMERS  |                  | TOTALS           |                       | AVERAGE               |
|-----------------------|-----------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------------|
|                       | CUSTOMERS             | PRORATED EXPENSE | CUSTOMERS        | PRORATED EXPENSE | CUSTOMERS        | METER READING EXPENSE | METER READING EXPENSE |
| RS                    | 444                   | \$65             | 1,048,769        | \$7,418          | 1,049,213        | \$7,483               | \$7                   |
| RTS                   | 145                   | 21               | 13,914           | 98               | 14,059           | 119                   | 8                     |
| GS1                   | 550                   | 81               | 118,699          | 840              | 119,249          | 921                   | 8                     |
| GS3                   | 619                   | 91               | 17,947           | 127              | 18,566           | 218                   | 12                    |
| LP4                   | 546                   | 81               | 286              | 2                | 832              | 83                    | 100                   |
| LP5                   | 119                   | 18               | 0                | 0                | 119              | 18                    | 151                   |
| Standby               | 9                     | 1                | 0                | 0                | 9                | 1                     | 111                   |
| ISA                   | 1                     | 0                | 0                | 0                | 1                | 0                     | 0                     |
| GM                    | 343                   | 51               | 4,222            | 30               | 4,565            | 81                    | 18                    |
| SL                    | 983                   | 0                | 10               | 0                | 993              | 0                     | 0                     |
| <b>TOTAL PP&amp;L</b> | <b>3,760</b>          | <b>409</b>       | <b>1,203,847</b> | <b>8,515</b>     | <b>1,207,607</b> | <b>8,924</b>          | <b>0</b>              |
| Resale-66 KV          | 9                     | 1                | 0                | 0                | 9                | 1                     | 0                     |
| Resale-12 KV          | 9                     | 1                | 0                | 0                | 9                | 1                     | 0                     |
| <b>TOTAL RESALE</b>   | <b>18</b>             | <b>2</b>         | <b>0</b>         | <b>0</b>         | <b>18</b>        | <b>2</b>              | <b>222</b>            |
| <b>TOTAL SYSTEM</b>   | <b>3,778</b>          | <b>\$411</b>     | <b>1,203,847</b> | <b>\$8,515</b>   | <b>1,207,625</b> | <b>\$8,926</b>        | <b>\$0</b>            |

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION FACTOR CW4 FOR ACCOUNT 450 (LATE PAYMENTS)  
 ALLOCATION FACTOR CW5 FOR ACCOUNT 904 (UNCOLLECTIBLES)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

| RATE CLASS          | LATE PAYMENTS<br>CW4 (2) | ALLOCATOR<br>LATE<br>PAYMENTS (3) | NON-<br>RESIDENTIAL (3) | RESIDENTIAL      | UNCOLLECTIBLES<br>CW5 |
|---------------------|--------------------------|-----------------------------------|-------------------------|------------------|-----------------------|
| RS                  | \$ 3,354                 | \$ 0                              | \$ 0                    | \$ 15,366        | \$ 15,248             |
| RTS                 | 26                       | 0                                 | 0                       | 0                | 118                   |
| GS-1                | 1,256                    | 1,256                             | 742                     | 0                | 742                   |
| GS-3                | 1,461                    | 1,461                             | 863                     | 0                | 863                   |
| LP-4                | 360                      | 360                               | 213                     | 0                | 213                   |
| LP-5                | 127                      | 127                               | 75                      | 0                | 75                    |
| ISA                 | 0                        | 0                                 | 0                       | 0                | 0                     |
| GH                  | 129                      | 129                               | 76                      | 0                | 76                    |
| SL/AL               | 50                       | 50                                | 30                      | 0                | 30                    |
| LPEP                | 0                        | 0                                 | 0                       | 0                | 0                     |
| STANDBY             | 0                        | 0                                 | 0                       | 0                | 0                     |
| <b>TOTAL PPUC</b>   | <b>6,763</b>             | <b>3,383</b>                      | <b>1,999</b>            | <b>15,366</b>    | <b>17,365</b>         |
| RES66               | 0                        | 0                                 | 0                       | 0                | 0                     |
| RES12               | 2                        | 2                                 | 1                       | 0                | 1                     |
| UGI                 | 0                        | 0                                 | 0                       | 0                | 0                     |
| <b>TOTAL RESALE</b> | <b>2</b>                 | <b>2</b>                          | <b>1</b>                | <b>0</b>         | <b>1</b>              |
| <b>TOTAL SYSTEM</b> | <b>\$ 6,765</b>          | <b>\$ 3,385</b>                   | <b>\$ 2,000</b>         | <b>\$ 15,366</b> | <b>\$ 17,366</b>      |

(1) BY ACCOUNT ANALYSIS. SEE BELOW.

(2) PER STUDY OF LATE PAYMENT CHARGES BY RATE CLASS FOR 12 MONTHS ENDED SEPTEMBER 30, 1994.

(3) ALLOCATION OF NON-RESIDENTIAL (PPUC) BASED ON ADJUSTED ALLOCATOR CW4.

|                     | NET<br>WRITE-OFFS | ACCOUNT<br>904   |
|---------------------|-------------------|------------------|
| RESIDENTIAL (RS)    | \$ 14,830         | \$ 15,366        |
| NON-RESIDENTIAL     | 1,931             | 2,001            |
| <b>TOTAL SYSTEM</b> | <b>\$ 16,761</b>  | <b>\$ 17,367</b> |

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION FACTOR CW6 FOR ACCOUNT 23510 (CUSTOMER DEPOSITS)  
 ALLOCATION FACTOR CW7 FOR ACCOUNT 25210 (CUSTOMER ADVANCES)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED OF SEPTEMBER 30, 1994  
 (\$000)

| RATE CLASS       | CUSTOMER<br>DEPOSITS<br>CW6 | CUSTOMER<br>ADVANCES<br>CW7 |
|------------------|-----------------------------|-----------------------------|
| RS               | 43                          | 16                          |
| RTS              | 0                           | 0                           |
| GS-1             | 298                         | 17                          |
| GS-3             | 654                         | 7                           |
| LP-4             | 48                          | 0                           |
| LP-5             | 5                           | 0                           |
| ISA              | 0                           | 0                           |
| GH               | 45                          | 0                           |
| SL/AL            | 3                           | 0                           |
| LPEP             |                             |                             |
| STANDBY          |                             |                             |
| <br>TOTAL PPUC   | <br>1,096                   | <br>39                      |
| <br>RES66        | <br>0                       | <br>0                       |
| RES12            | 0                           | 0                           |
| UGI              | 0                           | 0                           |
| <br>TOTAL SYSTEM | <br>1,096                   | <br>39                      |

PENNSYLVANIA POWER & LIGHT COMPANY  
SECONDARY CUSTOMER COMPONENT STUDY  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994

|                            | RS        | RTS    | GS-1    | GS-3   | GH    | SL/AL   | TOTAL SYSTEM |
|----------------------------|-----------|--------|---------|--------|-------|---------|--------------|
| SINGLE PHASE CUSTOMERS     | 1,035,888 | 13,937 | 95,972  | 3,691  | 2,605 | 157,319 | 1,309,412    |
| TWO PHASE CUSTOMERS        | 13,325    | 122    | 3,232   | 111    | 39    | 0       | 16,829       |
| THREE PHASE CUSTOMERS      | 0         | 0      | 20,046  | 14,764 | 1,921 | 0       | 36,731       |
| TOTAL EQUIVALENT CUSTOMERS | 1,049,213 | 14,059 | 119,250 | 18,566 | 4,565 | 157,319 | 1,362,972    |

CW8 - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 368 (LINE TRANSFORMERS CUSTOMER COMPONENT)

|                        | RS        | RTS    | GS-1    | GS-3   | GH    | SL/AL   | TOTAL SYSTEM |
|------------------------|-----------|--------|---------|--------|-------|---------|--------------|
| SINGLE PHASE CUSTOMERS | 1,035,888 | 13,937 | 95,972  | 3,691  | 2,605 | 157,319 | 1,309,412    |
| TWO PHASE CUSTOMERS    | 26,650    | 244    | 6,464   | 222    | 78    | 0       | 33,658       |
| THREE PHASE CUSTOMERS  | 0         | 0      | 60,138  | 44,292 | 5,763 | 0       | 110,193      |
| WEIGHTED ALLOCATOR     | 1,062,538 | 14,181 | 162,574 | 48,205 | 8,446 | 157,319 | 1,453,263    |

WEIGHTED ALLOCATOR FOR ACCOUNT 368 FOR SINGLE PHASE IS 1, FOR TWO PHASE IS 2, FOR THREE PHASE IS 3

CW9 - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 369 (SERVICES CUSTOMER COMPONENT)

|                        | RS        | RTS    | GS-1    | GS-3   | GH    | SL/AL   | TOTAL SYSTEM |
|------------------------|-----------|--------|---------|--------|-------|---------|--------------|
| SINGLE PHASE CUSTOMERS | 1,035,888 | 13,937 | 95,972  | 3,691  | 2,605 | 157,319 | 1,309,412    |
| TWO PHASE CUSTOMERS    | 20,720    | 190    | 5,026   | 173    | 61    | 0       | 26,170       |
| THREE PHASE CUSTOMERS  | 0         | 0      | 31,172  | 22,958 | 2,987 | 0       | 57,117       |
| WEIGHTED ALLOCATOR     | 1,056,608 | 14,127 | 132,170 | 26,822 | 5,653 | 157,319 | 1,392,699    |

WEIGHTED ALLOCATOR FOR ACCOUNT 369 FOR SINGLE PHASE IS 1, FOR TWO PHASE IS 1.555, FOR THREE PHASE IS 1.555

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION OF PRODUCTION AND TRANSMISSION PLANT  
 TO ATLANTIC CITY, JERSEY CENTRAL, AND BALTIMORE GAS & ELECTRIC

DEVELOPMENT OF ALLOCATORS FOR PART 1  
 FOR COST ALLOCATION PURPOSES

HISTORIC TEST YEAR ENDED 9/30/94

| STATION                                            | CAPACITY<br>(WINTER) | ALLOCATORS - %                 |                                     |                               |                       |
|----------------------------------------------------|----------------------|--------------------------------|-------------------------------------|-------------------------------|-----------------------|
|                                                    |                      | A1B                            | A1C                                 | A1CC                          | A1D                   |
|                                                    |                      | NUCLEAR<br>PRODUCTION<br>PLANT | WHOLLY-OWNED<br>COAL PROD.<br>PLANT | OTHER<br>NON-NUCLEAR<br>PLANT | TRANSMISSION<br>PLANT |
| BRUNNER ISLAND                                     | 1,469                |                                |                                     |                               |                       |
| MONTGOMERY                                         | 1,525                |                                |                                     |                               |                       |
| SUNBURY                                            | 389                  |                                |                                     |                               |                       |
| MARTINS CREEK COAL                                 | 300                  |                                |                                     |                               |                       |
| HOLTHOOD                                           | 73                   |                                |                                     |                               |                       |
| TOTAL WHOLLY-OWNED COAL                            | 3,756                |                                | 100.000                             |                               |                       |
| SUSQUEHANNA (PP&L 90%)                             | 1,950                | 100.000                        |                                     |                               |                       |
| MARTINS CREEK OIL                                  | 1,640                |                                |                                     |                               |                       |
| KEYSTONE (PP&L 12.34%)                             | 210                  |                                |                                     |                               |                       |
| CONEMAUGH (PP&L 11.39%)                            | 194                  |                                |                                     |                               |                       |
| TOTAL PP&L STEAM CAPACITY                          | 7,750                |                                |                                     |                               |                       |
| DIESEL CAPACITY                                    | 22                   |                                |                                     |                               |                       |
| COMBINATION TURBINE CAPACITY                       | 486                  |                                |                                     |                               |                       |
| HYDRO CAPACITY                                     | 146                  |                                |                                     |                               |                       |
| PP&L TOTAL OWNED INSTALLED CAPACITY                | 8,404                |                                |                                     | 100.000                       | 100.000               |
| CONTRACT FOR CAPACITY:                             |                      |                                |                                     |                               |                       |
| SAFE HARBOR (1/3 OUTPUT)                           | 139                  |                                |                                     |                               |                       |
| SALE OF SUSQUEHANNA CAPACITY<br>TO BALTIMORE G & E | (129)                | 6.600                          | 0.000                               | 0.000                         | 1.535                 |
| WHOLLY-OWNED COAL TO ATLANTIC CITY                 | (129)                | 0.000                          | 3.422                               | 0.000                         | 1.535                 |
| SALE OF SLICE OF SYSTEM<br>TO JERSEY CENTRAL       | (945)                | 11.245                         | 11.245                              | 11.245                        | 11.245                |
| TOTAL PP&L CAPACITY                                | 7,340                |                                |                                     |                               |                       |
| BALANCE (PP&L-ACE-JCP&L-BG&E) = NET ELECTRIC       |                      | 82.155                         | 85.333                              | 88.755                        | 85.685                |

DERIVATION OF ALLOCATOR PERCENTAGES

945 / 8404 = 11.245% (JERSEY CENTRAL POWER & LIGHT)

129 / 8404 = 1.535% (BALTIMORE G&E ELECTRIC TRANSMISSION)

129 / 1950 = 6.6% (BALTIMORE G&E NUCLEAR PRODUCTION)

129 / 3756 = 3.422% (ATLANTIC CITY WHOLLY-OWNED COAL)

129 / 8404 = 1.535% (ATLANTIC CITY ELECTRIC TRANSMISSION)

PENNSYLVANIA POWER & LIGHT COMPANY  
DETERMINATION OF ENERGY ALLOCATORS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994

| RATE CLASS<br>(1)<br>----- | SALES<br>MMH<br>(2)<br>----- | GENERATION<br>LEVEL MMH<br>(3)<br>----- | ANNUALIZATION<br>ADJUSTMENT<br>MMH<br>(4)<br>----- | ANNUALIZED SALES<br>CUSTOMER<br>LEVEL MMH<br>(5) = (2)+(4)<br>----- | ANNUALIZED SALES<br>GENERATION LEVEL<br>MMH<br>(6) = (5)/(2)*(3)<br>----- |
|----------------------------|------------------------------|-----------------------------------------|----------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------|
| RTS                        | 392,081                      | 424,381                                 | 9,181                                              | 401,262                                                             | 434,318                                                                   |
| RS                         | 11,144,581                   | 12,060,631                              | 73,787                                             | 11,218,368                                                          | 12,140,483                                                                |
| GS-1,BL                    | 1,412,802                    | 1,528,643                               | 12,110                                             | 1,424,912                                                           | 1,541,746                                                                 |
| GS-3,IS-1                  | 6,619,929                    | 7,162,212                               | 96,757                                             | 6,716,686                                                           | 7,266,895                                                                 |
| LP-4                       | 4,471,059                    | 4,715,163                               | 82,330                                             | 4,553,389                                                           | 4,801,988                                                                 |
| LP-5                       | 5,494,549                    | 5,644,519                               | 131,880                                            | 5,626,429                                                           | 5,779,999                                                                 |
| ISA                        | 403,060                      | 414,057                                 | 0                                                  | 403,060                                                             | 414,057                                                                   |
| GH                         | 618,854                      | 669,483                                 | (3,950)                                            | 614,904                                                             | 665,210                                                                   |
| SL/AL                      | 105,150                      | 113,795                                 | 533                                                | 105,683                                                             | 114,372                                                                   |
| LPEP                       | 159,238                      | 163,580                                 | 0                                                  | 159,238                                                             | 163,580                                                                   |
| STANDBY                    | 11,598                       | 11,918                                  | 0                                                  | 11,598                                                              | 11,918                                                                    |
|                            | -----                        | -----                                   | -----                                              | -----                                                               | -----                                                                     |
| TOTAL PUC                  | 30,832,901                   | 32,908,382                              | 402,628                                            | 31,235,529                                                          | 33,159,068                                                                |
| RES66                      | 698,127                      | 717,217                                 | --                                                 | 698,127                                                             | 717,217                                                                   |
| RES12                      | 216,202                      | 228,028                                 | --                                                 | 216,202                                                             | 228,028                                                                   |
| UGI                        | 493,083                      | 493,083                                 | --                                                 | 493,083                                                             | 493,083                                                                   |
|                            | -----                        | -----                                   | -----                                              | -----                                                               | -----                                                                     |
| TOTAL SYSTEM SALES         | 32,240,313                   | 34,346,710                              | 402,628                                            | 32,642,941                                                          | 34,597,396                                                                |

PENNSYLVANIA POWER & LIGHT COMPANY

DEMAND ALLOCATION FACTORS - KW  
GENERATION LEVEL

12 COINCIDENT PEAK METHOD

FOR COST ALLOCATION PURPOSES

YEAR ENDED SEPTEMBER 30, 1994

| RATE CLASS | AVG. OF 12 MONTHLY<br>CONTRIBUTIONS<br>TO PEAK | 230 KV LEVEL              | PRIMARY                 | CLASS<br>MAXIMUM<br>PEAK(NCD) | SECONDARY                   |
|------------|------------------------------------------------|---------------------------|-------------------------|-------------------------------|-----------------------------|
|            | D10<br>---                                     | D15<br>(D10 W/O LPEP,ISA) | D20<br>(D15 W/O LP-5, ) |                               | D30<br>(NCD EXCL 12KV,66KV) |
| RTS        | 97,047                                         | 97,047                    | 97,047                  | 257,775                       | 257,775                     |
| RS         | 2,016,144                                      | 2,016,144                 | 2,016,144               | 3,147,834                     | 3,147,834                   |
| GS-1,BL    | 235,744                                        | 235,744                   | 235,744                 | 402,836                       | 402,836                     |
| GS-3,IS-1  | 1,120,665                                      | 1,120,665                 | 1,120,665               | 1,522,006                     | 1,522,006                   |
| LP-4       | 666,849                                        | 666,849                   | 666,849                 | 818,433                       | 0                           |
| LP-5       | 719,064                                        | 719,064                   | 0                       | 799,937                       | 0                           |
| ISA        | 58,066                                         | 0                         | 0                       | 134,679                       | 0                           |
| GH         | 120,614                                        | 120,614                   | 120,614                 | 225,654                       | 225,654                     |
| SL/AL      | 9,568                                          | 9,568                     | 9,568                   | 26,657                        | 26,657                      |
| LPEP       | 24,063                                         | 0                         | 0                       | 47,734                        |                             |
| STANDBY    | 2,106                                          | 2,106                     | 0                       | 22,274                        |                             |
| TOTAL PUC  | 5,069,930                                      | 4,987,801                 | 4,266,631               | 7,405,819<br>=====            | 5,582,762<br>=====          |
| RES66      | 113,459                                        | 113,459                   | 0                       |                               |                             |
| RES12      | 36,362                                         | 36,362                    | 36,362                  |                               |                             |
| UGI        | 95,417                                         | 95,417                    | 0                       |                               |                             |
| TOTAL      | 5,315,168<br>=====                             | 5,233,039<br>=====        | 4,302,993<br>=====      |                               |                             |

PENNSYLVANIA POWER & LIGHT COMPANY  
DEMAND ALLOCATION FACTORS - MM  
AVERAGE AND EXCESS OVER WINTER PEAK RESPONSIBILITY METHOD  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1994

| RATE CLASS |           | (1)<br>ANNUAL<br>ENERGY<br>MMH | (2)<br>AVERAGE<br>ANNUAL<br>DEMAND | (3)<br>CLASS<br>MAXIMUM<br>DEMANDS(NCD) | (4)<br>CLASS<br>EXCESS<br>(3) - (2) | (5)<br>ADJ. CLASS<br>EXCESS<br>1/ | (6)<br>AVERAGE<br>(2) + (5) | (7)<br>EXCESS<br>PRIMARY |
|------------|-----------|--------------------------------|------------------------------------|-----------------------------------------|-------------------------------------|-----------------------------------|-----------------------------|--------------------------|
| -----      | ALLOCATOR | EG10                           |                                    | -----                                   | -----                               |                                   | D10                         | D20                      |
|            |           | -----                          | -----                              | -----                                   | -----                               |                                   | ---                         | ---                      |
| RTS        |           | 424,381                        | 48,445                             | 257,775                                 | 209,330                             | 133,025                           | 181,470                     | 181,470                  |
| RS         |           | 12,060,631                     | 1,376,784                          | 3,147,834                               | 1,771,050                           | 1,125,468                         | 2,502,252                   | 2,502,252                |
| GS-1,BL    |           | 1,528,643                      | 174,503                            | 402,836                                 | 228,333                             | 145,101                           | 319,604                     | 319,604                  |
| GS-3,IS-1  |           | 7,162,212                      | 817,604                            | 1,522,006                               | 704,402                             | 447,634                           | 1,265,238                   | 1,265,238                |
| LP-4       |           | 4,715,163                      | 538,261                            | 818,433                                 | 280,172                             | 178,044                           | 716,305                     | 716,305                  |
| LP-5       |           | 5,644,519                      | 644,351                            | 799,937                                 | 155,586                             | 98,872                            | 743,223                     | 0                        |
| ISA        |           | 414,057                        | 47,267                             | 134,679                                 | 87,412                              | 55,549                            | 102,816                     | 0                        |
| GH         |           | 669,483                        | 76,425                             | 225,654                                 | 149,229                             | 94,832                            | 171,257                     | 171,257                  |
| SL/AL      |           | 113,795                        | 12,990                             | 26,657                                  | 13,667                              | 8,685                             | 21,675                      | 21,675                   |
| LPEP       |           | 163,580                        | 18,674                             | 47,734                                  | 29,060                              | 18,467                            | 37,141                      | 37,141                   |
| L5-S       |           | 11,918                         | 1,361                              | 22,274                                  | 20,913                              | 13,290                            | 14,651                      | 14,651                   |
|            |           | -----                          | -----                              | -----                                   | -----                               | -----                             | -----                       | -----                    |
|            |           | 32,908,382                     | 3,756,665                          | 7,405,819                               | 3,649,154                           | 2,318,967                         | 6,075,632                   | 5,229,593                |
|            |           | =====                          | =====                              | =====                                   | =====                               | =====                             | =====                       | =====                    |

1/ COLUMN 5 = COLUMN 4 RATIOED TO TOTAL THE DIFFERENCE  
OF THE WINTER PEAK LESS TOTAL AVERAGE ANNUAL DEMAND

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit JMK 2  
Cost Allocation Study  
Test Year Ended September 30, 1995

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

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**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 2****COST ALLOCATION STUDY . . . . .****INDEX****FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 2****COST ALLOCATION STUDY****FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995****PREFACE**

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

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

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

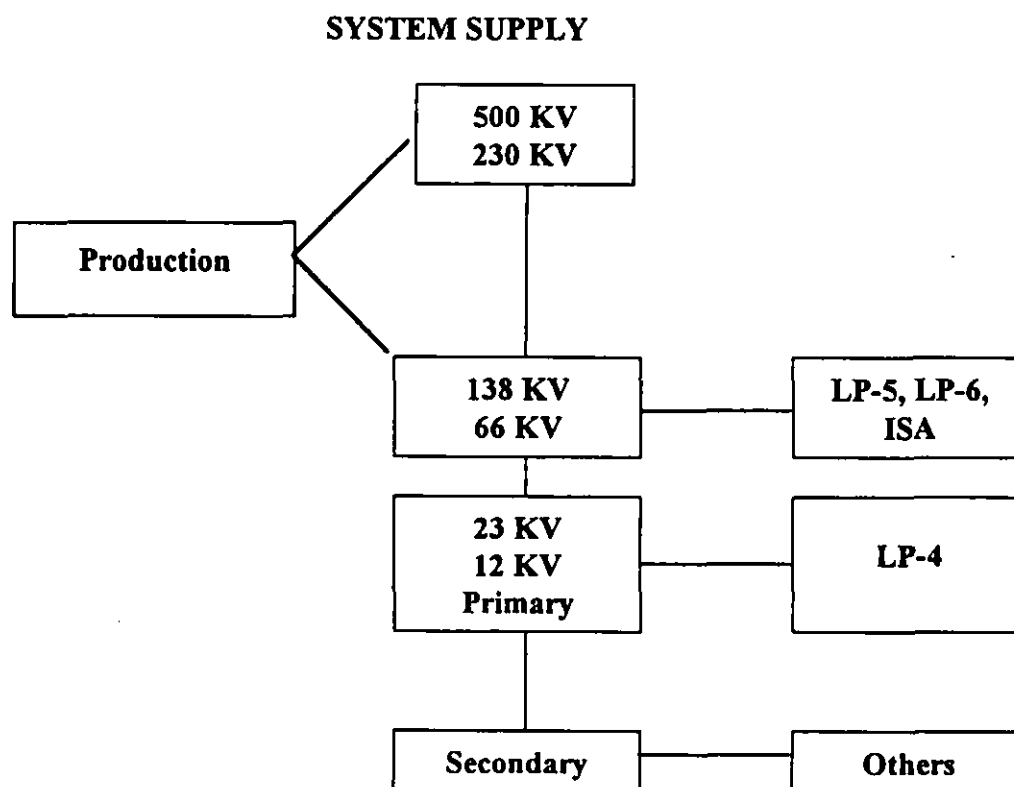
1. Operation and maintenance expenses.
2. Depreciation and amortization expenses associated with the investment of utility facilities.
3. Taxes, including income taxes.
4. Return on net investment in utility facilities, fuel stocks, materials and supplies, and other working capital requirements, collectively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

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

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

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

The following block diagram illustrates this functional breakdown:



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

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

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

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

- (1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide capacity (production, transmission, and distribution) sufficient to be able to reliably meet the combined demands of all PP&L's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.
- (2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the numbers of customers in each class.
- (3) Energy use. Fuel expense is directly related to the amount of energy used by customers and is allocated on the basis of such use by customer classes. Other costs considered energy-related are allocated in the same manner.

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

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

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

**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 2****SUMMARY OF COST ALLOCATION STUDY RESULTS****PRESENT & PROPOSED RATES****FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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

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

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

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|--------|---------|-----------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |        |         |           |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |        |         |           |         |
| 3  | RATE REVENUE                              | RR    |        | 2,263,602                    | 909,213   | 20,360 | 165,977 | 520,355   | 281,626 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -21,487                      | -7,008    | -248   | -1,005  | -4,491    | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SORCA |        | -38,084                      | -15,093   | -338   | -2,755  | -8,692    | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,204,031                    | 887,112   | 19,774 | 162,217 | 507,172   | 273,353 |
| 8  | ANNUALIZATION                             | ANN   |        | 25,615                       | 8,192     | 367    | 3,393   | 5,340     | 4,745   |
| 9  | LATE PAY CHARGES                          |       | R11    | 7,074                        | 3,509     | 27     | 1,314   | 1,528     | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,236,720                    | 898,813   | 20,168 | 166,924 | 514,040   | 278,474 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 165,535                      | 63,271    | 2,358  | 8,694   | 35,469    | 22,223  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,402,255                    | 962,084   | 22,526 | 175,618 | 549,509   | 300,697 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |        |         |           |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |        |         |           |         |
| 15 | PRODUCTION                                |       |        |                              |           |        |         |           |         |
| 16 | FUEL                                      |       | EDPF1  | 431,704                      | 153,338   | 5,471  | 21,424  | 94,562    | 62,644  |
| 17 | POWER PURCHASES                           |       | EDPP1  | 252,511                      | 89,959    | 3,252  | 12,539  | 55,412    | 36,502  |
| 18 | OTHER PRODUCTION                          |       | EDPO1  | 297,079                      | 110,334   | 4,707  | 14,881  | 66,888    | 40,610  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 981,294                      | 353,631   | 13,430 | 48,844  | 216,862   | 139,756 |
| 20 | TRANSMISSION                              |       | EE20   | 10,487                       | 4,025     | 192    | 529     | 2,411     | 1,365   |
| 21 | DISTRIBUTION                              |       | EE30   | 92,936                       | 51,714    | 2,093  | 7,737   | 15,501    | 5,466   |
| 22 | OTHER OPER & MAINT EXP                    |       | EDMT1  | 288,210                      | 157,206   | 4,505  | 19,181  | 46,028    | 24,842  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,372,927                    | 566,576   | 20,220 | 76,291  | 280,802   | 171,429 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |        |         |           |         |
| 25 | PRODUCTION                                |       |        |                              |           |        |         |           |         |
| 26 | TRANSMISSION                              |       | ED10   | 231,599                      | 88,905    | 4,233  | 11,683  | 53,235    | 30,159  |
| 27 | DISTRIBUTION                              |       | ED30   | 7,753                        | 2,988     | 142    | 393     | 1,789     | 1,013   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 70,147                       | 41,443    | 1,514  | 5,654   | 10,577    | 3,280   |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED00T  | 11,298                       | 5,602     | 204    | 714     | 2,084     | 1,083   |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 31 | TOTAL DEPRECIATION AND                    |       |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 33 | MISC ALLOWABLE EXPENSES                   |       |        |                              |           |        |         |           |         |
| 34 | TAXES                                     |       |        |                              |           |        |         |           |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | -29,674                      | -11,377   | -540   | -1,497  | -6,815    | -3,872  |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  |                              |           |        |         |           |         |
| 37 | DEFERRED INCOME TAXES                     |       | TX1    | 30,553                       | 13,791    | 602    | 1,826   | 6,521     | 3,289   |
| 38 | NET INV TAX CR                            |       | TX91   | 57,584                       | 26,654    | 1,082  | 3,498   | 11,741    | 6,054   |
| 39 | GROSS RECEIPTS TAX                        |       | TXS    | -15,424                      | -3,059    | -210   | -397    | -4,291    | -3,030  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | -8,625                       | -3,913    | -169   | -518    | -1,811    | -912    |
| 41 | TOTAL TAXES                               |       | TEX1   | 98,416                       | 39,548    | 887    | 7,345   | 22,617    | 12,253  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 209,079                      | 61,512    | -3,108 | 27,008  | 67,267    | 32,147  |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 371,583                      | 134,533   | -915   | 38,762  | 102,044   | 49,802  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 2,035,633                    | 828,670   | 24,858 | 132,000 | 443,716   | 252,894 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 366,622                      | 133,414   | -2,332 | 43,618  | 105,793   | 47,803  |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 5,017,178                    | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----|-------------------------------------------|-------|--------|---------|--------|--------|---------|--------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |         |        |        |         |        |         |
| 2  | SALE OF ELECTRICITY                       |       |        |         |        |        |         |        |         |
| 3  | RATE REVENUE                              | RR    |        | 268,654 | 8,665  | 21,238 | 44,746  | 21,591 | 1,177   |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |        | -4,678  | -144   | -367   | -743    | -358   | -20     |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 259,612 | 8,405  | 20,449 | 43,628  | 21,161 | 1,148   |
| 8  | ANNUALIZATION                             | ANN   |        | 4,973   | 0      | 0      | -1,014  | -381   | 0       |
| 9  | LATE PAY CHARGES                          |       | R11    | 133     | 0      | 0      | 135     | 52     | 0       |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 264,718 | 8,405  | 20,449 | 42,749  | 20,832 | 1,148   |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 25,996  | 692    | 2,423  | 3,099   | 1,254  | 56      |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 290,714 | 9,097  | 22,872 | 45,848  | 22,086 | 1,204   |
| 13 | OPERATING EXPENSES                        |       |        |         |        |        |         |        |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |         |        |        |         |        |         |
| 15 | PRODUCTION                                |       |        |         |        |        |         |        |         |
| 16 | FUEL                                      |       | EOPF1  | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17 | POWER PURCHASES                           |       | EOPP1  | 44,092  | 1,153  | 4,147  | 4,517   | 848    | 90      |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 46,918  | 1,325  | 4,233  | 6,316   | 755    | 112     |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 166,900 | 4,450  | 15,538 | 18,449  | 3,078  | 356     |
| 20 | TRANSMISSION                              |       | EE20   | 1,512   | 46     | 131    | 252     | 20     | 4       |
| 21 | DISTRIBUTION                              |       | EE30   | 2,367   | 84     | 218    | 2,144   | 5,606  | 6       |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 26,672  | 775    | 2,350  | 4,744   | 1,840  | 67      |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 197,451 | 5,355  | 18,237 | 25,589  | 10,544 | 433     |
| 24 | DEPRECIATION EXPENSE                      |       |        |         |        |        |         |        |         |
| 25 | PRODUCTION                                |       | ED10   | 33,393  | 1,011  | 2,882  | 5,571   | 435    | 92      |
| 26 | TRANSMISSION                              |       | ED20   | 1,122   | 27     | 75     | 187     | 14     | 3       |
| 27 | DISTRIBUTION                              |       | ED30   | 1,414   | 47     | 124    | 1,409   | 4,679  | 4       |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 1,115   | 34     | 97     | 229     | 133    | 3       |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED00T  | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0       | 0      | 0      | 0       | 0      | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |         |        |        |         |        |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 33 | MISC ALLOWABLE EXPENSES                   |       | TX89   | -4,293  | -129   | -370   | -712    | -57    | -12     |
| 34 | TAXES                                     |       |        |         |        |        |         |        |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 3,008   | 101    | 200    | 717     | 489    | 9       |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 5,798   | 186    | 428    | 1,273   | 854    | 16      |
| 37 | DEFERRED INCOME TAXES                     |       | TX7    | -4,128  | -114   | -417   | -384    | 616    | -10     |
| 38 | NET INV TAX CR                            |       | TX91   | -852    | -27    | -61    | -200    | -159   | -3      |
| 39 | GROSS RECEIPTS TAX                        |       | TX6    | 11,648  | 370    | 900    | 1,881   | 916    | 51      |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 19,364  | 924    | 531    | 3,552   | -375   | 257     |
| 41 | TOTAL TAXES                               |       | TEX1   | 34,837  | 1,440  | 1,581  | 6,838   | 2,342  | 319     |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 265,039 | 7,785  | 22,628 | 39,111  | 18,090 | 842     |
| 43 | RETURN (LN 12 - 42)                       |       | PRRTN  | 25,675  | 1,312  | 244    | 6,737   | 3,996  | 362     |
| 44 | TOTAL RATE BASE                           |       | RBX    | 480,584 | 16,216 | 30,930 | 117,256 | 84,586 | 1,471   |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 5.34    | 8.09   | 0.79   | 5.75    | 4.72   | 24.58   |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 73.1    | 110.7  | 10.8   | 78.6    | 64.6   | 336.4   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1.000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                      | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----|--------------------------------------------|--------|--------|------------------------------|-----------|--------|---------|-----------|---------|
| 1  | OPERATING REVENUES AT PROPOSED RATE LEVELS |        |        |                              |           |        |         |           |         |
| 2  | SALE OF ELECTRICITY                        |        |        |                              |           |        |         |           |         |
| 3  | RATE REVENUE PROPOSED                      | RRP    |        | 2,525,900                    | 1,047,123 | 23,856 | 172,388 | 555,030   | 309,896 |
| 4  | ENERGY REVENUE PROPOSED                    | ECRP   |        | -21,487                      | -7,008    | -248   | -1,005  | -4,491    | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                    | STASP  |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                  | SBRCAP |        | -42,456                      | -17,382   | -396   | -2,862  | -9,268    | -5,381  |
| 7  | TOTAL SALE OF ELECTRICITY                  |        | R RTP  | 2,461,957                    | 1,022,733 | 23,212 | 168,521 | 541,271   | 301,138 |
| 8  | ANNUALIZATION                              | ANNP   |        | 28,529                       | 9,122     | 409    | 3,779   | 5,948     | 5,285   |
| 9  | LATE PAY CHARGES                           | SLIP   | CM     | 7,869                        | 3,903     | 30     | 1,461   | 1,700     | 419     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                 |        | R RTP  | 2,498,355                    | 1,035,758 | 23,651 | 173,761 | 548,919   | 306,842 |
| 11 | OTHER OPERATING REVENUES                   |        | ROOT   | 165,535                      | 63,271    | 2,358  | 8,694   | 35,469    | 22,223  |
| 12 | TOTAL OPERATING REVENUES                   |        | ROT P  | 2,663,890                    | 1,099,029 | 26,009 | 182,455 | 584,388   | 329,065 |
| 13 | OPERATING EXPENSES                         |        |        |                              |           |        |         |           |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES         |        |        |                              |           |        |         |           |         |
| 15 | PRODUCTION                                 |        |        |                              |           |        |         |           |         |
| 16 | FUEL                                       |        | EOPF1  | 431,704                      | 153,338   | 5,471  | 21,424  | 94,562    | 62,644  |
| 17 | POWER PURCHASES                            |        | EOPP1  | 252,511                      | 89,959    | 3,252  | 12,539  | 55,412    | 36,502  |
| 18 | OTHER PRODUCTION                           |        | EOP01  | 297,079                      | 110,334   | 4,707  | 14,881  | 66,888    | 40,610  |
| 19 | TOTAL PRODUCTION                           |        | EE10T  | 981,294                      | 353,631   | 13,430 | 48,844  | 216,862   | 139,756 |
| 20 | O & M TRANSMISSION                         |        | EE20   | 10,487                       | 4,025     | 192    | 529     | 2,411     | 1,365   |
| 21 | O & M DISTRIBUTION                         |        | EE30   | 92,936                       | 51,714    | 2,093  | 7,737   | 15,501    | 5,466   |
| 22 | OTHER OPER & MAINT EXP                     |        | EOMT1  | 288,210                      | 157,206   | 4,505  | 19,181  | 46,028    | 24,842  |
| 23 | TOTAL OPER & MAINT EXPENSES                |        | EE00T  | 1,372,927                    | 566,576   | 20,220 | 76,291  | 280,802   | 171,429 |
| 24 | DEPRECIATION EXPENSE                       |        |        |                              |           |        |         |           |         |
| 25 | PRODUCTION                                 |        | ED10   | 231,599                      | 88,905    | 4,233  | 11,683  | 53,235    | 30,159  |
| 26 | TRANSMISSION                               |        | ED20   | 7,753                        | 2,988     | 142    | 393     | 1,789     | 1,013   |
| 27 | DISTRIBUTION                               |        | ED30   | 70,147                       | 41,443    | 1,514  | 5,654   | 10,577    | 3,280   |
| 28 | GENERAL                                    |        | ED88   | 11,298                       | 5,602     | 204    | 714     | 2,084     | 1,083   |
| 29 | TOTAL DEPRECIATION EXPENSE                 |        | ED00T  | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 30 | AMORTIZATION EXP (ACCT 406)                |        | ED97T  | 0                            | 0         | 0      | 0       | 0         | 0       |
| 31 | TOTAL DEPRECIATION AND                     |        |        |                              |           |        |         |           |         |
| 32 | AMORTIZATION EXPENSE                       |        | ED00   | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 33 | MISC ALLOWABLE EXPENSES                    |        | TX89   | -29,674                      | -11,377   | -540   | -1,497  | -6,815    | -3,872  |
| 34 | TAXES                                      |        |        |                              |           |        |         |           |         |
| 35 | INCREASE CAPITAL STOCK                     |        | ET11   | 32,385                       | 14,618    | 638    | 1,935   | 6,913     | 3,486   |
| 36 | -OTHER M/O CAP STOCK                       |        | ET001  | 57,594                       | 26,654    | 1,082  | 3,498   | 11,741    | 6,054   |
| 37 | DEFERRED INCOME TAXES                      |        | TX1    | -15,424                      | -3,059    | -210   | -397    | -4,291    | -3,030  |
| 38 | NET INV TAX CR                             |        | TX91   | -8,625                       | -3,913    | -169   | -518    | -1,811    | -912    |
| 39 | GROSS RECEIPTS TAX                         |        | TXGRP  | 109,928                      | 45,573    | 1,041  | 7,645   | 24,153    | 13,501  |
| 40 | PA & FED INCOME TAXES                      |        | TSF8   | 313,718                      | 116,337   | -1,720 | 29,717  | 81,154    | 43,493  |
| 41 | TOTAL TAXES                                |        | TEX1   | 489,565                      | 196,211   | 662    | 41,880  | 117,859   | 62,592  |
| 42 | TOTAL OPERATING EXP                        |        | TEMP1  | 2,153,615                    | 890,348   | 26,435 | 135,118 | 459,531   | 265,684 |
| 43 | RETURN (LN 12 - 42)                        |        | PRRTN  | 510,275                      | 208,681   | -426   | 47,337  | 124,857   | 63,381  |
| 44 | TOTAL RATE BASE                            |        | RBX    | 5,017,178                    | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |
| 45 | RATE OF RETURN (LN 43 / RBX)               |        | PRRTRP | 10.17                        | 9.13      | -0.43  | 15.64   | 11.73     | 11.87   |
| 46 | CLASS RATE IN % OF TOTAL                   |        | PRCLRT | 100.0                        | 89.8      | -4.2   | 153.8   | 115.3     | 116.7   |

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

| INPUT ALLOC OUTPUT |                                            | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|--------------------|--------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PROPOSED RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                        |         |        |        |         |        |         |
| 3                  | RATE REVENUE PROPOSED RRP                  | 309,443 | 9,136  | 21,270 | 51,906  | 24,667 | 1,185   |
| 4                  | ENERGY REVENUE PROPOSED ECRP               | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5                  | STATE TAX ADJ SURCHARGE STASP              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCAP           | -5,357  | -152   | -368   | -862    | -408   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY R RTP            | 299,722 | 8,868  | 20,480 | 50,669  | 24,187 | 1,156   |
| 8                  | ANNUALIZATION AMNP                         | 5,539   | 0      | 0      | -1,129  | -424   | 0       |
| 9                  | LATE PAY CHARGES SLP CM4 R LTP             | 148     | 0      | 0      | 150     | 58     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC R RTP           | 305,409 | 8,868  | 20,480 | 49,690  | 23,821 | 1,156   |
| 11                 | OTHER OPERATING REVENUES R OOT             | 25,996  | 692    | 2,423  | 3,099   | 1,254  | 56      |
| 12                 | TOTAL OPERATING REVENUES R OTP             | 331,405 | 9,560  | 22,903 | 52,789  | 25,075 | 1,212   |
| 13                 | OPERATING EXPENSES                         |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES         |         |        |        |         |        |         |
| 15                 | PRODUCTION                                 |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                 | 75,890  | 1,972  | 7,188  | 7,616   | 1,475  | 154     |
| 17                 | POWER PURCHASES EOPP1                      | 44,092  | 1,153  | 4,147  | 4,517   | 848    | 90      |
| 18                 | OTHER PRODUCTION EOP01                     | 46,918  | 1,325  | 4,233  | 6,316   | 755    | 112     |
| 19                 | TOTAL PRODUCTION EE10T                     | 166,900 | 4,450  | 15,538 | 18,449  | 3,078  | 356     |
| 20                 | O & M TRANSMISSION EE20                    | 1,512   | 46     | 131    | 252     | 20     | 4       |
| 21                 | O & M DISTRIBUTION EE30                    | 2,367   | 84     | 218    | 2,144   | 5,606  | 6       |
| 22                 | OTHER OPER & MAINT EXP EOMT1               | 26,672  | 775    | 2,350  | 4,744   | 1,840  | 67      |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T          | 197,451 | 5,355  | 18,237 | 25,589  | 10,544 | 433     |
| 24                 | DEPRECIATION EXPENSE                       |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                            | 33,393  | 1,011  | 2,682  | 5,571   | 435    | 92      |
| 26                 | TRANSMISSION ED20                          | 1,122   | 27     | 75     | 187     | 14     | 3       |
| 27                 | DISTRIBUTION ED30                          | 1,414   | 47     | 126    | 1,409   | 4,679  | 4       |
| 28                 | GENERAL ED88                               | 1,115   | 34     | 97     | 229     | 133    | 3       |
| 29                 | TOTAL DEPRECIATION EXPENSE ED0ST           | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 30                 | AMORTIZATION EXP (ACCT 406) ED97T          | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                     |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE ED00                  | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 33                 | MISC ALLOWABLE EXPENSES TX89               | -4,293  | -129   | -370   | -712    | -57    | -12     |
| 34                 | TAXES                                      |         |        |        |         |        |         |
| 35                 | INCREASE CAPITAL STOCK ET11                | 3,188   | 107    | 212    | 760     | 518    | 10      |
| 36                 | -OTHER M/O CAP STOCK ET001                 | 5,798   | 186    | 428    | 1,273   | 854    | 16      |
| 37                 | DEFERRED INCOME TAXES TXT                  | -4,128  | -114   | -417   | -384    | 616    | -10     |
| 38                 | NET INV TAX CR TX91                        | -852    | -27    | -61    | -200    | -159   | -3      |
| 39                 | GROSS RECEIPTS TAX TXGRP                   | 13,438  | 390    | 901    | 2,186   | 1,049  | 51      |
| 40                 | PA & FED INCOME TAXES TSF8                 | 35,682  | 1,108  | 539    | 6,330   | 818    | 260     |
| 41                 | TOTAL TAXES TEX1                           | 53,126  | 1,650  | 1,602  | 9,965   | 3,695  | 323     |
| 42                 | TOTAL OPERATING EXP TEXP1                  | 283,328 | 7,995  | 22,649 | 42,238  | 19,443 | 846     |
| 43                 | RETURN (LN 12 - 42) PRRTN                  | 48,077  | 1,565  | 254    | 10,551  | 5,632  | 366     |
| 44                 | TOTAL RATE BASE RBX                        | 480,584 | 16,216 | 30,930 | 117,256 | 84,586 | 1,471   |
| 45                 | RATE OF RETURN (LN 43 / RBX) PRRTRP        | 10.00   | 9.65   | 0.82   | 9.00    | 6.66   | 24.85   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT            | 98.4    | 94.9   | 8.1    | 88.5    | 65.5   | 244.3   |

**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 2****COST ALLOCATION STUDY - PRESENT RATES****FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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

**SECTION III**

**PART I**

**ASSIGNMENT TO BULK POWER CAPACITY AND ENERGY  
AGREEMENTS**

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                                | INPUT  | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E    | NET ELECTRIC<br>DEPARTMENT |
|--------------------------------|--------|-------|--------|------------------------|----------------------------|------------------|---------|---------|----------------------------|
| 1 ELECTRIC PLANT IN SERVICE    |        |       |        |                        |                            |                  |         |         |                            |
| 2 PRODUCTION PLANT             |        |       |        |                        |                            |                  |         |         |                            |
| 3 NUCLEAR                      | Q07    | A1B   | P07    | JMK 2                  | 4,068,284                  | 0                | 455,038 | 268,506 | 3,344,740                  |
| 4 WHOLLY-OWNED COAL            | Q08    | A1C   | P08    | JMK 2                  | 1,491,002                  | 51,022           | 166,769 | 0       | 1,273,211                  |
| 5 OTHER NON-NUCLEAR            | Q09    | A1CC  | P09    | JMK 2                  | 725,159                    | 0                | 81,109  | 0       | 644,050                    |
| 6 TOTAL PRODUCTION PLANT       |        |       | P10    |                        | 6,284,445                  | 51,022           | 702,916 | 268,506 | 5,262,001                  |
| 7 TRANSMISSION PLANT           |        |       |        |                        |                            |                  |         |         |                            |
| 8 500/230 KV                   | Q15    | A1D   | P15    | JMK 2                  | 347,314                    | 5,303            | 38,848  | 5,425   | 297,738                    |
| 9 138/69 KV                    | Q16    | A1D   | P16    | JMK 2                  | 99,679                     | 1,522            | 11,149  | 1,557   | 85,451                     |
| 10 TOTAL TRANSMISSION PLANT    |        |       | P20    |                        | 446,993                    | 6,825            | 49,997  | 6,982   | 383,189                    |
| 11 DISTRIBUTION PLANT          |        |       |        |                        |                            |                  |         |         |                            |
| 12 SUBSTATIONS                 |        |       |        |                        |                            |                  |         |         |                            |
| 13 GENERATION STEP-UP          | Q26    | A1A   | P26    | JMK 2                  | 6,491                      | 0                | 0       | 0       | 6,491                      |
| 14 138/69 KV                   | Q27    | A1A   | P27    | JMK 2                  | 76,358                     | 0                | 0       | 0       | 76,358                     |
| 15 PRIMARY                     | Q28    | A1A   | P28    | JMK 2                  | 257,050                    | 0                | 0       | 0       | 257,050                    |
| 16 SECONDARY                   | Q29    | A1A   | P29    | JMK 2                  | 5,392                      | 0                | 0       | 0       | 5,392                      |
| 17 TOTAL SUBSTATIONS           |        |       | PSS    |                        | 345,291                    | 0                | 0       | 0       | 345,291                    |
| 18 OVERHEAD LINES              |        |       |        |                        |                            |                  |         |         |                            |
| 19 138/69 KV                   | Q31    | A1A   | P31    | JMK 2                  | 307,784                    | 0                | 0       | 0       | 307,784                    |
| 20 PRIMARY                     | Q32    | A1A   | P32    | JMK 2                  | 254,573                    | 0                | 0       | 0       | 254,573                    |
| 21 SECONDARY                   |        |       |        |                        |                            |                  |         |         |                            |
| 22 DEMAND COMPONENT            | Q33D   | A1A   | P33D   | JMK 2                  | 280,628                    | 0                | 0       | 0       | 280,628                    |
| 23 CUSTOMER COMPONENT          | Q33C   | A1A   | P33C   | JMK 2                  | 345,237                    | 0                | 0       | 0       | 345,237                    |
| 24 STREET LIGHTING             | Q34    | A1A   | P34    | JMK 2                  | 31,788                     | 0                | 0       | 0       | 31,788                     |
| 25 TOTAL OVERHEAD LINES        |        |       | POL    |                        | 1,220,010                  | 0                | 0       | 0       | 1,220,010                  |
| 26 UNDERGROUND LINES           |        |       |        |                        |                            |                  |         |         |                            |
| 27 138/69 KV                   | Q35    | A1A   | P35    | JMK 2                  | 10,471                     | 0                | 0       | 0       | 10,471                     |
| 28 PRIMARY                     | Q36    | A1A   | P36    | JMK 2                  | 36,128                     | 0                | 0       | 0       | 36,128                     |
| 29 SECONDARY                   |        |       |        |                        |                            |                  |         |         |                            |
| 30 DEMAND COMPONENT            | Q37D   | A1A   | P37D   | JMK 2                  | 81,697                     | 0                | 0       | 0       | 81,697                     |
| 31 CUSTOMER COMPONENT          | Q37C   | A1A   | P37C   | JMK 2                  | 136,336                    | 0                | 0       | 0       | 136,336                    |
| 32 TOTAL UNDERGROUND LINES     |        |       | PUG    |                        | 264,632                    | 0                | 0       | 0       | 264,632                    |
| 33 LINE TRANSFORMERS           |        |       |        |                        |                            |                  |         |         |                            |
| 34 DEMAND COMPONENT            | Q38D   | A1A   | P38D   | JMK 2                  | 128,470                    | 0                | 0       | 0       | 128,470                    |
| 35 CUSTOMER COMPONENT          | Q38C   | A1A   | P38C   | JMK 2                  | 166,524                    | 0                | 0       | 0       | 166,524                    |
| 36 TOTAL LINE TRANSFORMERS     |        |       | PLT    |                        | 294,994                    | 0                | 0       | 0       | 294,994                    |
| 37 SERVICES                    |        |       |        |                        |                            |                  |         |         |                            |
| 38 DEMAND COMPONENT            | Q39D   | A1A   | P39D   | JMK 2                  | 25,029                     | 0                | 0       | 0       | 25,029                     |
| 39 CUSTOMER COMPONENT          | Q39C   | A1A   | P39C   | JMK 2                  | 270,128                    | 0                | 0       | 0       | 270,128                    |
| 40 TOTAL SERVICES              |        |       | PSV    |                        | 295,157                    | 0                | 0       | 0       | 295,157                    |
| 41 METERS                      | Q43    | A1A   | P43    | JMK 2                  | 83,147                     | 0                | 0       | 0       | 83,147                     |
| 42 AREA LIGHTING FIXTURES      | Q44    | A1A   | P44    | JMK 2                  | 3,897                      | 0                | 0       | 0       | 3,897                      |
| 43 STREET LIGHTING             | Q46    | A1A   | P46    | JMK 2                  | 48,886                     | 0                | 0       | 0       | 48,886                     |
| 44 TOTAL DISTRIBUTION PLANT    |        |       | P30    |                        | 2,556,014                  | 0                | 0       | 0       | 2,556,014                  |
| 45 DEMAND COMPONENT            |        |       | P30D   |                        | 1,470,071                  | 0                | 0       | 0       | 1,470,071                  |
| 46 CUSTOMER COMPONENT          |        |       | P30C   |                        | 1,085,943                  | 0                | 0       | 0       | 1,085,943                  |
| 47 TOTAL GENERAL PLANT         | Q88    | K433  | P88    | JMK 2                  | 298,117                    | 2,607            | 22,972  | 6,432   | 266,106                    |
| 48 DEMAND COMPONENT            |        |       | P88D   |                        | 237,883                    | 2,607            | 22,972  | 6,432   | 205,872                    |
| 49 CUSTOMER COMPONENT          |        |       | P88C   |                        | 60,234                     | 0                | 0       | 0       | 60,234                     |
| 50 TOTAL INTANGIBLE PLANT      | Q95    | K433  | P95    | JMK 2                  | 21,903                     | 192              | 1,687   | 473     | 19,551                     |
| 51 DEMAND COMPONENT            |        |       | P95D   |                        | 17,478                     | 192              | 1,687   | 473     | 15,126                     |
| 52 CUSTOMER COMPONENT          |        |       | P95C   |                        | 4,425                      | 0                | 0       | 0       | 4,425                      |
| 53 TOTAL ELECTRIC PLANT IN SVC |        |       | P98    |                        | 9,607,472                  | 60,646           | 777,572 | 282,393 | 8,486,861                  |
| 54 IL CAPACITY VALUE EFFECT    | CREDIT |       |        |                        | 0                          | 0                | 0       | 0       | 0                          |
| 55 TOTAL ADJUSTED ELECTRIC PLT |        |       | POST   |                        | 9,607,472                  | 60,646           | 777,572 | 282,393 | 8,486,861                  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                             | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|-----------------------------|-------|-------|--------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1 DEPRECIATION RESERVE      |       |       |        |                        |                            |                  |         |        |                            |
| 2 PRODUCTION PLANT          |       |       |        |                        |                            |                  |         |        |                            |
| 3 NUCLEAR                   | H07   | A1B   | A07    | JMK 2                  | 820,122                    | 0                | 91,731  | 54,128 | 674,263                    |
| 4 WHOLLY-OWNED COAL         | H08   | A1C   | A08    | JMK 2                  | 589,028                    | 20,157           | 65,882  | 0      | 502,989                    |
| 5 OTHER NON-NUCLEAR         | H09   | A1CC  | A09    | JMK 2                  | 322,492                    | 0                | 36,071  | 0      | 286,421                    |
| 6 TOTAL PRODUCTION PLANT    |       |       | A10    |                        | 1,731,642                  | 20,157           | 193,684 | 54,128 | 1,463,673                  |
| 7 TRANSMISSION PLANT        |       |       |        |                        |                            |                  |         |        |                            |
| 8 500/230 KV                | H15   | A1D   | A15    | JMK 2                  | 110,342                    | 1,685            | 12,342  | 1,723  | 94,592                     |
| 9 138/69 KV                 | H16   | A1D   | A16    | JMK 2                  | 31,668                     | 484              | 3,542   | 494    | 27,148                     |
| 10 TOTAL TRANSMISSION PLANT |       |       | A20    |                        | 142,010                    | 2,169            | 15,884  | 2,217  | 121,740                    |
| 11 DISTRIBUTION PLANT       |       |       |        |                        |                            |                  |         |        |                            |
| 12 SUBSTATIONS              |       |       |        |                        |                            |                  |         |        |                            |
| 13 GENERATION STEP-UP       | H26   | A1A   | A26    | JMK 2                  | 2,170                      | 0                | 0       | 0      | 2,170                      |
| 14 138/69 KV                | H27   | A1A   | A27    | JMK 2                  | 25,348                     | 0                | 0       | 0      | 25,348                     |
| 15 PRIMARY                  | H28   | A1A   | A28    | JMK 2                  | 84,424                     | 0                | 0       | 0      | 84,424                     |
| 16 SECONDARY                | H29   | A1A   | A29    | JMK 2                  | 1,780                      | 0                | 0       | 0      | 1,780                      |
| 17 TOTAL SUBSTATIONS        |       |       | AST    |                        | 113,722                    | 0                | 0       | 0      | 113,722                    |
| 18 OVERHEAD LINES           |       |       |        |                        |                            |                  |         |        |                            |
| 19 138/69 KV                | H31   | A1A   | A31    | JMK 2                  | 102,016                    | 0                | 0       | 0      | 102,016                    |
| 20 PRIMARY                  | H32   | A1A   | A32    | JMK 2                  | 86,922                     | 0                | 0       | 0      | 86,922                     |
| 21 SECONDARY                |       |       |        |                        |                            |                  |         |        |                            |
| 22 DEMAND COMPONENT         | H33D  | A1A   | A33D   | JMK 2                  | 94,289                     | 0                | 0       | 0      | 94,289                     |
| 23 CUSTOMER COMPONENT       | H33C  | A1A   | A33C   | JMK 2                  | 118,893                    | 0                | 0       | 0      | 118,893                    |
| 24 STREET LIGHTING          | H34   | A1A   | A34    | JMK 2                  | 10,167                     | 0                | 0       | 0      | 10,167                     |
| 25 TOTAL OVERHEAD LINES     |       |       | AOL    |                        | 412,287                    | 0                | 0       | 0      | 412,287                    |
| 26 UNDERGROUND LINES        |       |       |        |                        |                            |                  |         |        |                            |
| 27 138/69 KV                | H35   | A1A   | A35    | JMK 2                  | 1,850                      | 0                | 0       | 0      | 1,850                      |
| 28 PRIMARY                  | H36   | A1A   | A36    | JMK 2                  | 6,486                      | 0                | 0       | 0      | 6,486                      |
| 29 SECONDARY                |       |       |        |                        |                            |                  |         |        |                            |
| 30 DEMAND COMPONENT         | H37D  | A1A   | A37D   | JMK 2                  | 14,617                     | 0                | 0       | 0      | 14,617                     |
| 31 CUSTOMER COMPONENT       | H37C  | A1A   | A37C   | JMK 2                  | 24,394                     | 0                | 0       | 0      | 24,394                     |
| 32 TOTAL UNDERGROUND LINES  |       |       | AUG    |                        | 47,347                     | 0                | 0       | 0      | 47,347                     |
| 33 LINE TRANSFORMERS        |       |       |        |                        |                            |                  |         |        |                            |
| 34 DEMAND COMPONENT         | H38D  | A1A   | A38D   | JMK 2                  | 48,482                     | 0                | 0       | 0      | 48,482                     |
| 35 CUSTOMER COMPONENT       | H38C  | A1A   | A38C   | JMK 2                  | 62,843                     | 0                | 0       | 0      | 62,843                     |
| 36 TOTAL LINE TRANSFORMERS  |       |       | ALT    |                        | 111,325                    | 0                | 0       | 0      | 111,325                    |
| 37 SERVICES                 |       |       |        |                        |                            |                  |         |        |                            |
| 38 DEMAND COMPONENT         | H39D  | A1A   | A39D   | JMK 2                  | 12,149                     | 0                | 0       | 0      | 12,149                     |
| 39 CUSTOMER COMPONENT       | H39C  | A1A   | A39C   | JMK 2                  | 131,119                    | 0                | 0       | 0      | 131,119                    |
| 40 TOTAL SERVICES           |       |       | ASV    |                        | 143,268                    | 0                | 0       | 0      | 143,268                    |
| 41 METERS                   | H43   | A1A   | A43    | JMK 2                  | 24,700                     | 0                | 0       | 0      | 24,700                     |
| 42 AREA LIGHTING FIXTURES   | H44   | A1A   | A44    | JMK 2                  | 2,294                      | 0                | 0       | 0      | 2,294                      |
| 43 STREET LIGHTING          | H46   | A1A   | A46    | JMK 2                  | 19,869                     | 0                | 0       | 0      | 19,869                     |
| 44 TOTAL DISTRIBUTION PLANT |       |       | A30    |                        | 874,812                    | 0                | 0       | 0      | 874,812                    |
| 45 DEMAND COMPONENT         |       |       | A30D   |                        | 480,533                    | 0                | 0       | 0      | 480,533                    |
| 46 CUSTOMER COMPONENT       |       |       | A30C   |                        | 394,279                    | 0                | 0       | 0      | 394,279                    |
| 47 TOTAL GENERAL PLANT      | H88   | K433  | A88    | JMK 2                  | 103,257                    | 903              | 7,957   | 2,228  | 92,169                     |
| 48 DEMAND COMPONENT         |       |       | A88D   |                        | 82,394                     | 903              | 7,957   | 2,228  | 71,306                     |
| 49 CUSTOMER COMPONENT       |       |       | A88C   |                        | 20,863                     | 0                | 0       | 0      | 20,863                     |
| 50 TOTAL INTANGIBLE PLANT   | H95   | K433  | A95    | JMK 2                  | 8,850                      | 77               | 682     | 191    | 7,900                      |
| 51 DEMAND COMPONENT         |       |       | A95D   |                        | 7,062                      | 77               | 682     | 191    | 6,112                      |
| 52 CUSTOMER COMPONENT       |       |       | A95C   |                        | 1,788                      | 0                | 0       | 0      | 1,788                      |
| 53 TOTAL DEPRECIATION AND   |       |       |        |                        |                            |                  |         |        |                            |
| 54 AMORTIZATION RESERVE     |       |       | A00    |                        | 2,860,571                  | 23,306           | 218,207 | 58,764 | 2,560,294                  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS

PART 1

91,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|    | INPUT                       | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E    | NET ELECTRIC<br>DEPARTMENT |
|----|-----------------------------|-------|--------|------------------------|----------------------------|------------------|---------|---------|----------------------------|
| 1  | TOTAL NET ELECTRIC PLANT    |       | P01    |                        | 6,746,901                  | 37,340           | 559,365 | 223,629 | 5,926,567                  |
| 2  | DEMAND COMPONENT            |       | P01D   |                        | 6,013,229                  | 37,340           | 559,365 | 223,629 | 5,192,895                  |
| 3  | CUSTOMER COMPONENT          |       | P01C   |                        | 733,672                    | 0                | 0       | 0       | 733,672                    |
| 4  | NET PLANT NUCLEAR           |       | P01N   |                        | 3,248,162                  | 0                | 363,307 | 214,378 | 2,670,477                  |
| 5  | TOTAL ELECTRIC PLANT IN SVC |       | P00    |                        | 9,607,472                  | 60,646           | 777,572 | 282,393 | 8,486,861                  |
| 6  | DEMAND COMPONENT            |       | P00D   |                        | 8,456,870                  | 60,646           | 777,572 | 282,393 | 7,336,259                  |
| 7  | CUSTOMER COMPONENT          |       | P00C   |                        | 1,150,602                  | 0                | 0       | 0       | 1,150,602                  |
| 8  | ELEC PLT NUCLEAR            |       | P00N   |                        | 4,068,284                  | 0                | 455,038 | 268,506 | 3,344,740                  |
| 9  | ELEC PLT NON-NUCLEAR        |       | P000   |                        | 5,539,188                  | 60,646           | 322,534 | 13,887  | 5,142,121                  |
| 10 | DEMAND COMPONENT            |       | P000D  |                        | 4,388,586                  | 60,646           | 322,534 | 13,887  | 3,991,519                  |
| 11 | CUSTOMER COMPONENT          |       | P000C  |                        | 1,150,602                  | 0                | 0       | 0       | 1,150,602                  |
| 12 | ELEC PLANT LESS P07,08      |       | P0000  |                        | 4,048,186                  | 9,624            | 155,765 | 13,887  | 3,868,910                  |
| 13 | DEMAND COMPONENT            |       | P0000D |                        | 2,897,584                  | 9,624            | 155,765 | 13,887  | 2,718,308                  |
| 14 | CUSTOMER COMPONENT          |       | P0000C |                        | 1,150,602                  | 0                | 0       | 0       | 1,150,602                  |
| 15 | TOTAL PROD/TRANS/DIST PLANT |       | AT1    |                        | 9,287,452                  | 57,847           | 752,913 | 275,488 | 8,201,204                  |
| 16 | DEMAND COMPONENT            |       | AT1D   |                        | 8,201,509                  | 57,847           | 752,913 | 275,488 | 7,115,261                  |
| 17 | CUSTOMER COMPONENT          |       | AT1C   |                        | 1,085,943                  | 0                | 0       | 0       | 1,085,943                  |
| 18 | TOTAL TRANS/DIST PLANT      |       | AT2    |                        | 3,003,007                  | 6,825            | 49,997  | 6,982   | 2,939,203                  |
| 19 | DEMAND COMPONENT            |       | AT2D   |                        | 1,917,064                  | 6,825            | 49,997  | 6,982   | 1,853,260                  |
| 20 | CUSTOMER COMPONENT          |       | AT2C   |                        | 1,085,943                  | 0                | 0       | 0       | 1,085,943                  |
| 21 | DEPREC RES NUCLEAR          |       | A00N   |                        | 820,122                    | 0                | 91,731  | 54,128  | 674,263                    |
| 22 | DEPREC RES NON-NUCL         |       | A000   |                        | 2,040,449                  | 23,306           | 126,476 | 4,636   | 1,886,031                  |
| 23 | DEMAND COMPONENT            |       | A000D  |                        | 1,623,519                  | 23,306           | 126,476 | 4,636   | 1,469,101                  |
| 24 | CUSTOMER COMPONENT          |       | A000C  |                        | 416,930                    | 0                | 0       | 0       | 416,930                    |
| 25 | GENERAL PLANT ALLOCATOR     |       | K433   |                        | 221,822                    | 1,940            | 17,093  | 4,786   | 198,003                    |
| 26 | DEMAND COMPONENT            |       | K433D  |                        | 177,003                    | 1,940            | 17,093  | 4,786   | 153,184                    |
| 27 | CUSTOMER COMPONENT          |       | K433C  |                        | 44,819                     | 0                | 0       | 0       | 44,819                     |
| 28 | TOTAL M & S ALLOCATOR       |       | K939   |                        | 262,978                    | 2,299            | 20,265  | 5,674   | 234,740                    |
| 29 | DEMAND COMPONENT            |       | K939D  |                        | 146,412                    | 1,253            | 13,170  | 3,954   | 128,035                    |
| 30 | ENERGY COMPONENT            |       | K939E  |                        | 63,432                     | 1,046            | 7,095   | 1,720   | 53,571                     |
| 31 | CUSTOMER COMPONENT          |       | K939C  |                        | 53,134                     | 0                | 0       | 0       | 53,134                     |
| 32 | EXCLUDING ADMIN & GENERAL   |       | K929   |                        | 221,822                    | 1,939            | 17,094  | 4,786   | 198,003                    |
| 33 | DEMAND COMPONENT            |       | K929D  |                        | 123,498                    | 1,057            | 11,109  | 3,335   | 107,997                    |
| 34 | ENERGY COMPONENT            |       | K929E  |                        | 53,505                     | 882              | 5,985   | 1,451   | 45,187                     |
| 35 | CUSTOMER COMPONENT          |       | K929C  |                        | 44,819                     | 0                | 0       | 0       | 44,819                     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 1

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

|    | INPUT                         | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L | BG&E    | NET ELECTRIC<br>DEPARTMENT |         |
|----|-------------------------------|-------|--------|------------------------|----------------------------|------------------|-------|---------|----------------------------|---------|
| 1  | SUBTRACTIVE ADJUSTMENTS       |       |        |                        |                            |                  |       |         |                            |         |
| 2  | ACCUM DEFERRED INCOME TAXES   |       |        |                        |                            |                  |       |         |                            |         |
| 3  | TEST POWER SUSQUEHANNA        | TC18  | A1B    | DF18                   | SCHED C-6                  | -16,852          | 0     | -1,885  | -1,112                     | -13,855 |
| 4  | ACCEL AMORTIZATION PROPER     | TC40A | A1C    | DF40A                  | SCHED C-6                  | 456              | 16    | 51      | 0                          | 389     |
| 5  | CLASS LIFE SYSTEM             | TC42A | P000   | DF42A                  | SCHED C-6                  | 39,195           | 429   | 2,282   | 99                         | 36,385  |
| 6  | DEMAND COMPONENT              |       |        | DF42AD                 |                            | 31,053           | 429   | 2,282   | 99                         | 28,243  |
| 7  | CUSTOMER COMPONENT            |       |        | DF42AC                 |                            | 8,142            | 0     | 0       | 0                          | 8,142   |
| 8  | COST OF REMOVAL               | TC42B | P000   | DF42B                  | SCHED C-6                  | 4,931            | 54    | 287     | 12                         | 4,578   |
| 9  | DEMAND COMPONENT              |       |        | DF42BD                 |                            | 3,907            | 54    | 287     | 12                         | 3,554   |
| 10 | CUSTOMER COMPONENT            |       |        | DF42BC                 |                            | 1,024            | 0     | 0       | 0                          | 1,024   |
| 11 | TEST FUEL MARTINS CREEK       | TC44  | A1CC   | DF44                   | SCHED C-6                  | 2,909            | 0     | 325     | 0                          | 2,584   |
| 12 | ACRS AND MACRS                |       |        |                        |                            |                  |       |         |                            |         |
| 13 | WHOLLY-OWNED COAL PROP        | TC46A | P08    | DF46A                  | SCHED C-6                  | 62,660           | 2,144 | 7,009   | 0                          | 53,507  |
| 14 | NUCLEAR PROPERTY              | TC46B | P07    | DF46B                  | SCHED C-6                  | 837,298          | 0     | 93,652  | 55,261                     | 688,385 |
| 15 | NUCLEAR FUEL                  | TC46C | A1B    | DF46C                  | SCHED C-6                  | 7,929            | 0     | 887     | 523                        | 6,519   |
| 16 | OTHER NON-NUCLEAR PROP        | TC46D | P0000  | DF46D                  | SCHED C-6                  | 168,986          | 402   | 6,502   | 580                        | 161,502 |
| 17 | DEMAND COMPONENT              |       |        | DF46DD                 |                            | 120,956          | 402   | 6,502   | 580                        | 113,472 |
| 18 | CUSTOMER COMPONENT            |       |        | DF46DC                 |                            | 48,030           | 0     | 0       | 0                          | 48,030  |
| 19 | TOTAL ACRS AND MACRS          |       |        | DF46T                  |                            | 1,076,873        | 2,546 | 108,050 | 56,364                     | 909,913 |
| 20 | TOTAL ACCUM DEFERRED INC TAX  |       |        |                        |                            |                  |       |         |                            |         |
| 21 | DEMAND COMPONENT              |       |        | DFT                    |                            | 1,107,512        | 3,045 | 109,110 | 55,363                     | 939,994 |
| 22 | ENERGY COMPONENT              |       |        | DFTD                   |                            | 1,056,330        | 3,045 | 109,783 | 55,952                     | 887,550 |
| 23 | CUSTOMER COMPONENT            |       |        | DFTE                   |                            | -6,014           | 0     | -673    | -589                       | -4,752  |
|    |                               |       |        | DFTC                   |                            | 57,196           | 0     | 0       | 0                          | 57,196  |
| 24 | CUSTOMER ADVANCES             | AC    | A1A    | CA00                   | SCHED C-1                  | 40               | 0     | 0       | 0                          | 40      |
| 25 | CUSTOMER DEPOSITS             | AD    | A1A    | DA00                   | SCHED C-1                  | 1,106            | 0     | 0       | 0                          | 1,106   |
| 26 | TOTAL SUBTRACTIVE ADJUSTMENTS |       |        |                        |                            |                  |       |         |                            |         |
| 27 | DEMAND COMPONENT              |       |        | PLDED                  |                            | 1,108,658        | 3,045 | 109,110 | 55,363                     | 941,140 |
| 28 | ENERGY COMPONENT              |       |        | PLDEDD                 |                            | 1,056,330        | 3,045 | 109,783 | 55,952                     | 887,550 |
| 29 | CUSTOMER COMPONENT            |       |        | PLDEDE                 |                            | -6,014           | 0     | -673    | -589                       | -4,752  |
|    |                               |       |        | PLDEDC                 |                            | 58,342           | 0     | 0       | 0                          | 58,342  |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 1

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

|                                  | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E    | NET ELECTRIC<br>DEPARTMENT |
|----------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|---------|---------|----------------------------|
| 1 ADDITIVE ADJUSTMENTS           |       |       |        |                        |                            |                  |         |         |                            |
| 2 PLANT HELD FOR FUTURE USE      |       |       |        |                        |                            |                  |         |         |                            |
| 3 PRODUCTION M-O-C               | QF10  | A1C   | PF10   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 4 PRODUCTION OTHER               | QF11  | A1CC  | PF11   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 5 TRANSMISSION PLANT             | QF20  | A1D   | PF20   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 6 DISTRIBUTION PLANT             |       |       |        |                        |                            |                  |         |         |                            |
| 7 66-138KV                       | QF31  | A1A   | PF31   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 8 PRIMARY                        | QF32  | A1A   | PF32   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 9 SECONDARY                      | QF33  | P30   | PF33   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 10 DEMAND COMPONENT              |       |       | PF33D  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 11 CUSTOMER COMPONENT            |       |       | PF33C  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 12 TOTAL DISTRIBUTION PLANT      |       |       | PF30   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 13 GENERAL PLANT                 | QF88  | K433  | PF88   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 14 DEMAND COMPONENT              |       |       | PF88D  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 15 CUSTOMER COMPONENT            |       |       | PF88C  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 16 TOTAL PLANT FUTURE USE        |       |       | PF00   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 17 POLLUTION CONTROL PROJECTS    |       |       |        |                        |                            |                  |         |         |                            |
| 18 NUCLEAR                       | IPCA  | A1B   | PCA0   | SCHED C-1              | 0                          | 0                | 0       | 0       | 0                          |
| 19 WHOLLY-OWNED COAL             | IPCB  | A1C   | PCB0   | SCHED C-1              | 6,603                      | 226              | 739     | 0       | 5,638                      |
| 20 OTHER NON-NUCLEAR             | IPCC  | A1CC  | PCC0   | SCHED C-1              | 8,257                      | 0                | 924     | 0       | 7,333                      |
| 21 TOTAL POLLUTION CONTROL       |       |       | PCT0   |                        | 14,860                     | 226              | 1,663   | 0       | 12,971                     |
| 22 TOTAL ADDITIVE ADJUSTMENTS    |       |       | PLADD  |                        | 14,860                     | 226              | 1,663   | 0       | 12,971                     |
| 23 DEMAND COMPONENT              |       |       | PLADD  |                        | 14,860                     | 226              | 1,663   | 0       | 12,971                     |
| 24 CUSTOMER COMPONENT            |       |       | PLADD  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 25 TOTAL NET ORIG COST RATE BASE |       |       | NOP    |                        | 5,653,103                  | 34,521           | 451,918 | 168,266 | 4,998,398                  |
| 26 DEMAND COMPONENT              |       |       | NOPD   |                        | 4,971,759                  | 34,521           | 451,245 | 167,677 | 4,318,316                  |
| 27 ENERGY COMPONENT              |       |       | NOPE   |                        | 6,014                      | 0                | 673     | 589     | 4,752                      |
| 28 CUSTOMER COMPONENT            |       |       | NOPC   |                        | 675,330                    | 0                | 0       | 0       | 675,330                    |
| 29 WORKING CAPITAL               |       |       |        |                        |                            |                  |         |         |                            |
| 30 FUEL INVENTORY                |       |       |        |                        |                            |                  |         |         |                            |
| 31 WHOLLY-OWNED COAL             | M10A  | A1C   | M10A   |                        | 76,413                     | 2,615            | 8,547   | 0       | 65,251                     |
| 32 OTHER NON-NUCLEAR             | M10B  | A1CC  | M10B   |                        | 30,665                     | 0                | 3,430   | 0       | 27,235                     |
| 33 NUCLEAR FUEL                  | M10C  | A1B   | M10C   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 34 TOTAL FUEL                    |       |       | M10T   |                        | 107,078                    | 2,615            | 11,977  | 0       | 92,486                     |
| 35 PLANT MATERIALS & SUPPLIES    |       |       |        |                        |                            |                  |         |         |                            |
| 36 PRODUCTION                    |       |       |        |                        |                            |                  |         |         |                            |
| 37 NUCLEAR                       | M11A  | A1B   | M11A   |                        | 39,675                     | 0                | 4,438   | 2,618   | 32,619                     |
| 38 WHOLLY-OWNED COAL             | M11B  | A1C   | M11B   |                        | 43,307                     | 1,482            | 4,844   | 0       | 36,981                     |
| 39 OTHER NON-NUCLEAR             | M11C  | A1CC  | M11C   |                        | 14,341                     | 0                | 1,604   | 0       | 12,737                     |
| 40 TOTAL PRODUCTION              |       |       | M11T   |                        | 97,323                     | 1,482            | 10,886  | 2,618   | 82,337                     |
| 41 TRANS/DIST                    | M14   | AT2   | M14    |                        | 22,296                     | 51               | 371     | 52      | 21,822                     |
| 42 DEMAND COMPONENT              |       |       | M14D   |                        | 14,233                     | 51               | 371     | 52      | 13,759                     |
| 43 CUSTOMER COMPONENT            |       |       | M14C   |                        | 8,063                      | 0                | 0       | 0       | 8,063                      |
| 44 TOTAL PLANT M & S             |       |       | M20T   |                        | 119,619                    | 1,533            | 11,257  | 2,670   | 104,159                    |
| 45 TOTAL FUEL AND M & S          |       |       | MCD    |                        | 226,697                    | 4,148            | 23,234  | 2,670   | 196,645                    |
| 46 DEMAND COMPONENT              |       |       | MCD    |                        | 111,556                    | 1,533            | 11,257  | 2,670   | 96,096                     |
| 47 ENERGY COMPONENT              |       |       | MCD    |                        | 107,078                    | 2,615            | 11,977  | 0       | 92,486                     |
| 48 CUSTOMER COMPONENT            |       |       | MCD    |                        | 8,063                      | 0                | 0       | 0       | 8,063                      |
| 49 WORKING CASH                  |       |       |        |                        |                            |                  |         |         |                            |
| 50 WORKING CASH O & M            | CASH  | MCAP  | NCA    | SCHED C-4              | 20,238                     | 258              | 1,572   | 273     | 18,135                     |
| 51 DEMAND COMPONENT              |       |       | NCAD   |                        | 5,894                      | 55               | 535     | 155     | 5,149                      |
| 52 ENERGY COMPONENT              |       |       | NCAE   |                        | 12,695                     | 203              | 1,037   | 118     | 11,337                     |
| 53 CUSTOMER COMPONENT            |       |       | NCAC   |                        | 1,648                      | 0                | 0       | 0       | 1,648                      |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                                                          | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E    | NET ELECTRIC<br>DEPARTMENT |
|----------------------------------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|---------|---------|----------------------------|
| 1 WORKING CAPITAL CONTINUED                              |       |       |        |                        |                            |                  |         |         |                            |
| 2 WORKING CASH CONTINUED                                 |       |       |        |                        |                            |                  |         |         |                            |
| 3 PREPAYMENTS                                            |       |       |        |                        |                            |                  |         |         |                            |
| 4 INSURANCE                                              |       |       |        |                        |                            |                  |         |         |                            |
| 5 NUCLEAR PRODUCTION                                     | MCPA  | A1B   | MCPIA  | SCHED C-4              | 2,264                      | 0                | 253     | 150     | 1,861                      |
| 6 WHOLLY-OWNED COAL PROD                                 | MCPB  | A1C   | MCPIB  | SCHED C-4              | 1,907                      | 65               | 214     | 0       | 1,628                      |
| 7 OTHER NON-NUCLEAR PROD                                 | MCPD  | A1CC  | MCPIB  | SCHED C-4              | 988                        | 0                | 111     | 0       | 877                        |
| 8 OTHER PROPERTY                                         | MCPD  | AT2   | MCPID  | SCHED C-4              | 389                        | 1                | 6       | 1       | 381                        |
| 9 DEMAND COMPONENT                                       |       |       | MCPIDD |                        | 248                        | 1                | 6       | 1       | 240                        |
| 10 CUSTOMER COMPONENT                                    |       |       | MCPIDC |                        | 141                        | 0                | 0       | 0       | 141                        |
| 11 TOTAL PREPAID INSURANCE                               |       |       | MCPIT  |                        | 5,548                      | 66               | 584     | 151     | 4,747                      |
| 12 RENTS                                                 | MCPR  | AT2   | MCPR   |                        | 0                          | 0                | 0       | 0       | 0                          |
| 13 DEMAND COMPONENT                                      |       |       | MCPRD  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 14 CUSTOMER COMPONENT                                    |       |       | MCPRC  |                        | 0                          | 0                | 0       | 0       | 0                          |
| 15 NRC FEE                                               | MCPF  | P01N  | MCPF   | SCHED C-4              | 172                        | 0                | 19      | 12      | 141                        |
| 16 POSTAGE                                               | MCPD  | K433  | MCPD   | SCHED C-4              | 156                        | 1                | 12      | 4       | 139                        |
| 17 DEMAND COMPONENT                                      |       |       | MCPDD  |                        | 125                        | 1                | 12      | 4       | 108                        |
| 18 CUSTOMER COMPONENT                                    |       |       | MCPDC  |                        | 31                         | 0                | 0       | 0       | 31                         |
| 19 PPUC ANNUAL ASSESS                                    | MCPRE | A1A   | MCPRE  | SCHED C-4              | 379                        | 0                | 0       | 0       | 379                        |
| 20 DEMAND COMPONENT                                      |       |       | MCPRED |                        | 207                        | 0                | 0       | 0       | 207                        |
| 21 ENERGY COMPONENT                                      |       |       | MCPREE |                        | 86                         | 0                | 0       | 0       | 86                         |
| 22 CUSTOMER COMPONENT                                    |       |       | MCPREC |                        | 86                         | 0                | 0       | 0       | 86                         |
| 23 MISCELLANEOUS                                         | MCPH  | K939  | MCPH   | SCHED C-4              | 6,758                      | 59               | 521     | 146     | 6,032                      |
| 24 DEMAND COMPONENT                                      |       |       | MCPHD  |                        | 3,763                      | 32               | 339     | 101     | 3,291                      |
| 25 ENERGY COMPONENT                                      |       |       | MCPHE  |                        | 1,630                      | 27               | 182     | 45      | 1,376                      |
| 26 CUSTOMER COMPONENT                                    |       |       | MCPHC  |                        | 1,365                      | 0                | 0       | 0       | 1,365                      |
| 27 TOTAL PREPAYMENTS                                     |       |       | MCPPT  |                        | 13,013                     | 126              | 1,136   | 313     | 11,438                     |
| 28 ACCRUED TAXES                                         | MCT   | WCAP  | MCT    | SCHED C-4              | -329                       | -4               | -26     | -4      | -295                       |
| 29 DEMAND COMPONENT                                      |       |       | MCTD   |                        | -96                        | -1               | -9      | -2      | -84                        |
| 30 ENERGY COMPONENT                                      |       |       | MCTE   |                        | -206                       | -3               | -17     | -2      | -184                       |
| 31 CUSTOMER COMPONENT                                    |       |       | MCTC   |                        | -27                        | 0                | 0       | 0       | -27                        |
| 32 SEMI ANNUAL INTEREST &<br>PREFERRED DIVIDEND PAYMENTS |       |       |        |                        |                            |                  |         |         |                            |
| 33 SEMI ANNUAL INTEREST                                  | AES   | WCAP  | EAS    | SCHED C-4              | -32,477                    | -413             | -2,524  | -437    | -29,103                    |
| 34 DEMAND COMPONENT                                      |       |       | EASD   |                        | -9,459                     | -89              | -858    | -249    | -8,263                     |
| 35 ENERGY COMPONENT                                      |       |       | EASE   |                        | -20,373                    | -324             | -1,666  | -188    | -18,195                    |
| 36 CUSTOMER COMPONENT                                    |       |       | EASC   |                        | -2,645                     | 0                | 0       | 0       | -2,645                     |
| 37 PREFERRED DIVIDEND PAYMENT                            | AFS   | WCAP  | FAS    | SCHED C-4              | -837                       | -11              | -65     | -11     | -750                       |
| 38 DEMAND COMPONENT                                      |       |       | FASD   |                        | -244                       | -2               | -22     | -7      | -213                       |
| 39 ENERGY COMPONENT                                      |       |       | FASE   |                        | -525                       | -9               | -43     | -4      | -469                       |
| 40 CUSTOMER COMPONENT                                    |       |       | FASC   |                        | -68                        | 0                | 0       | 0       | -68                        |
| 41 TOT INT & PREF DIV PAYMENTS                           |       |       | EAFAT  |                        | -33,314                    | -424             | -2,589  | -448    | -29,853                    |
| 42                                                       |       |       |        |                        |                            |                  |         |         |                            |
| 43 TOTAL WORKING CASH                                    |       |       | CMC    |                        | -392                       | -44              | 93      | 134     | -575                       |
| 44 DEMAND COMPONENT                                      |       |       | CMCD   |                        | 5,769                      | 63               | 599     | 166     | 4,941                      |
| 45 ENERGY COMPONENT                                      |       |       | CMCE   |                        | -6,693                     | -107             | -506    | -32     | -6,048                     |
| 46 CUSTOMER COMPONENT                                    |       |       | CMCC   |                        | 531                        | 0                | 0       | 0       | 531                        |
| 47 TOTAL WORKING CAPITAL                                 |       |       | MOO    |                        | 226,305                    | 4,104            | 23,327  | 2,804   | 196,070                    |
| 48 DEMAND COMPONENT                                      |       |       | MOOD   |                        | 117,326                    | 1,596            | 11,856  | 2,836   | 101,038                    |
| 49 ENERGY COMPONENT                                      |       |       | MOOE   |                        | 100,385                    | 2,508            | 11,471  | -32     | 86,438                     |
| 50 CUSTOMER COMPONENT                                    |       |       | MOOC   |                        | 8,594                      | 0                | 0       | 0       | 8,594                      |
| 51 TOTAL RATE BASE                                       |       |       | RBX    |                        | 5,879,408                  | 38,625           | 475,245 | 171,070 | 5,194,468                  |
| 52 DEMAND COMPONENT                                      |       |       | RBXD   |                        | 5,089,084                  | 36,117           | 463,101 | 170,513 | 4,419,353                  |
| 53 ENERGY COMPONENT                                      |       |       | RBXE   |                        | 106,399                    | 2,508            | 12,144  | 557     | 91,190                     |
| 54 CUSTOMER COMPONENT                                    |       |       | RBXC   |                        | 683,924                    | 0                | 0       | 0       | 683,924                    |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 1

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

|                                    | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L  | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|------------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|--------|--------|----------------------------|
| 1 OPERATION & MAINTENANCE EXPENSES |       |       |        |                        |                            |                  |        |        |                            |
| 2 PRODUCTION                       |       |       |        |                        |                            |                  |        |        |                            |
| 3 FUEL                             |       |       |        |                        |                            |                  |        |        |                            |
| 4 NUCLEAR                          | G01A  | A1B   | EE01A  | SCHED B-5              | 74,210                     | 0                | 8,300  | 4,898  | 61,012                     |
| 5 WHOLLY-OWNED COAL                | G01B  | A1C   | EE01B  | SCHED B-5              | 354,015                    | 12,114           | 39,597 | 0      | 302,304                    |
| 6 OTHER NON-NUCLEAR                | G01C  | A1CC  | EE01C  | SCHED B-5              | 97,664                     | 0                | 10,924 | 0      | 86,740                     |
| 7 TOTAL FUEL                       |       |       | EE017  |                        | 525,889                    | 12,114           | 58,821 | 4,898  | 450,056                    |
| 8 POWER PURCHASES                  |       |       |        |                        |                            |                  |        |        |                            |
| 9 OTHER UTILITIES                  | G04E  | A1A   | EE04E  | SCHED D-3              | 20,186                     | 0                | 0      | 0      | 20,186                     |
| 10 NON-UTILITY GENER               | G05E  | A1A   | EE05E  | SCHED D-3              | 229,157                    | 0                | 0      | 0      | 229,157                    |
| 11 SAFE HARBOR                     | G06D  | A1A   | EE06D  | SCHED D-3              | 9,845                      | 0                | 0      | 0      | 9,845                      |
| 12 PJM INTERCHANGE                 | G07E  | A1A   | EE07E  | SCHED D-3              | 3,989                      | 0                | 0      | 0      | 3,989                      |
| 13 BORDERLINE-DEMAND               | G08D  | A1A   | EE08D  | SCHED D-3              | 6                          | 0                | 0      | 0      | 6                          |
| 14 BORDERLINE-ENERGY               | G08E  | A1A   | EE08E  | SCHED D-3              | 113                        | 0                | 0      | 0      | 113                        |
| 15 TOTAL POWER PURCHASES           |       |       | EE09   |                        | 263,296                    | 0                | 0      | 0      | 263,296                    |
| 16 DEMAND COMPONENT                |       |       | EE090  |                        | 9,851                      | 0                | 0      | 0      | 9,851                      |
| 17 ENERGY COMPONENT                |       |       | EE09E  |                        | 253,445                    | 0                | 0      | 0      | 253,445                    |
| 18 INSTALLED CAPACITY PAYMENTS     | G12   | A1A   | EE12   | JMK 2                  | 0                          | 0                | 0      | 0      | 0                          |
| 19 NUCLEAR DECOMMISSIONING         | G13   | A1B   | EE13   | JMK 2                  | 7,125                      | 0                | 797    | 470    | 5,858                      |
| 20 FOSSIL FUEL HANDLING            |       |       |        |                        |                            |                  |        |        |                            |
| 21 WHOLLY-OWNED COAL               | G02A  | A1C   | EE02A  | SCHED B-5              | 17,415                     | 596              | 1,948  | 0      | 14,871                     |
| 22 OTHER NON-NUCLEAR               | G02B  | A1CC  | EE02B  | SCHED B-5              | 6,742                      | 0                | 754    | 0      | 5,988                      |
| 23 TOTAL FUEL HANDLING             |       |       | EE02   |                        | 24,157                     | 596              | 2,702  | 0      | 20,859                     |
| 24 ENERGY TRUST                    |       |       |        |                        |                            |                  |        |        |                            |
| 25 FINANCING, OTHER                | G03   | A1B   | EE03   | SCHED B-5              | 6,841                      | 0                | 765    | 452    | 5,624                      |
| 26 OTHER PRODUCTION                |       |       |        |                        |                            |                  |        |        |                            |
| 27 NUCLEAR                         |       |       |        |                        |                            |                  |        |        |                            |
| 28 DEMAND COMPONENT                | G17AD | A1B   | EE17AD | JMK 2                  | 110,261                    | 0                | 12,333 | 7,277  | 90,651                     |
| 29 ENERGY COMPONENT                | G17AE | A1B   | EE17AE | JMK 2                  | 42,629                     | 0                | 4,768  | 2,814  | 35,047                     |
| 30 TOTAL NUCLEAR                   |       |       | EE17A  |                        | 152,890                    | 0                | 17,101 | 10,091 | 125,698                    |
| 31 WHOLLY-OWNED COAL               |       |       |        |                        |                            |                  |        |        |                            |
| 32 DEMAND COMPONENT                | G17BD | A1C   | EE17BD | JMK 2                  | 44,216                     | 1,513            | 4,946  | 0      | 37,757                     |
| 33 ENERGY COMPONENT                | G17BE | A1C   | EE17BE | JMK 2                  | 69,637                     | 2,383            | 7,789  | 0      | 59,465                     |
| 34 TOTAL WHOLLY-OWNED COAL         |       |       | EE17B  |                        | 113,853                    | 3,896            | 12,735 | 0      | 97,222                     |
| 35 OTHER NON-NUCLEAR               |       |       |        |                        |                            |                  |        |        |                            |
| 36 DEMAND COMPONENT                | G17CD | A1CC  | EE17CD | JMK 2                  | 46,852                     | 0                | 5,240  | 0      | 41,612                     |
| 37 ENERGY COMPONENT                | G17CE | A1CC  | EE17CE | JMK 2                  | 15,469                     | 0                | 1,730  | 0      | 13,739                     |
| 38 TOTAL OTHER NON-NUCLEAR         |       |       | EE17C  |                        | 62,321                     | 0                | 6,970  | 0      | 55,351                     |
| 39 TOTAL OTHER PRODUCTION          |       |       | EE17T  |                        | 329,064                    | 3,896            | 36,806 | 10,091 | 278,271                    |
| 40 DEMAND COMPONENT                |       |       | EE17TD |                        | 201,329                    | 1,513            | 22,519 | 7,277  | 170,020                    |
| 41 ENERGY COMPONENT                |       |       | EE17TE |                        | 127,735                    | 2,383            | 14,287 | 2,814  | 108,251                    |
| 42 TOTAL PRODUCTION                |       |       | EE10   |                        | 1,156,372                  | 16,606           | 99,891 | 15,911 | 1,023,964                  |
| 43 DEMAND COMPONENT                |       |       | EE10D  |                        | 218,305                    | 1,513            | 23,316 | 7,747  | 185,729                    |
| 44 ENERGY COMPONENT                |       |       | EE10E  |                        | 938,067                    | 15,093           | 76,575 | 8,164  | 838,235                    |
| 45 TRANSMISSION                    | G20   | P20   | EE20   | JMK 2                  | 12,819                     | 196              | 1,434  | 200    | 10,989                     |

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 1

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

|                                              | INPUT                      | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L | BG&E | NET ELECTRIC<br>DEPARTMENT |
|----------------------------------------------|----------------------------|-------|--------|------------------------|----------------------------|------------------|-------|------|----------------------------|
| 1 OPERATION & MAINTENANCE EXPENSES CONTINUED |                            |       |        |                        |                            |                  |       |      |                            |
| 2 DISTRIBUTION                               |                            |       |        |                        |                            |                  |       |      |                            |
| 3 SUBSTATIONS                                |                            |       |        |                        |                            |                  |       |      |                            |
| 4                                            | GENERATION STEP-UP         | G26   | A1A    | EE26 JMK 2             | 238                        | 0                | 0     | 0    | 238                        |
| 5                                            | 138/69 KV                  | G27   | A1A    | EE27 JMK 2             | 2,806                      | 0                | 0     | 0    | 2,806                      |
| 6                                            | PRIMARY                    | G28   | A1A    | EE28 JMK 2             | 9,446                      | 0                | 0     | 0    | 9,446                      |
| 7                                            | SECONDARY                  | G29   | A1A    | EE29 JMK 2             | 198                        | 0                | 0     | 0    | 198                        |
| 8                                            | TOTAL SUBSTATIONS          |       |        | EESS                   | 12,688                     | 0                | 0     | 0    | 12,688                     |
| 9 OVERHEAD LINES                             |                            |       |        |                        |                            |                  |       |      |                            |
| 10                                           | 138/69 KV                  | G31   | A1A    | EE31 JMK 2             | 9,580                      | 0                | 0     | 0    | 9,580                      |
| 11                                           | PRIMARY                    | G32   | A1A    | EE32 JMK 2             | 7,932                      | 0                | 0     | 0    | 7,932                      |
| 12                                           | SECONDARY                  |       |        |                        |                            |                  |       |      |                            |
| 13                                           | DEMAND COMPONENT           | G33D  | A1A    | EE33D JMK 2            | 8,773                      | 0                | 0     | 0    | 8,773                      |
| 14                                           | CUSTOMER COMPONENT         | G33C  | A1A    | EE33C JMK 2            | 10,738                     | 0                | 0     | 0    | 10,738                     |
| 15                                           | STREET LIGHTING            | G34   | A1A    | EE34 JMK 2             | 1,004                      | 0                | 0     | 0    | 1,004                      |
| 16                                           | TOTAL OVERHEAD LINES       |       |        | EEOL                   | 38,027                     | 0                | 0     | 0    | 38,027                     |
| 17 UNDERGROUND LINES                         |                            |       |        |                        |                            |                  |       |      |                            |
| 18                                           | 138/69 KV                  | G35   | A1A    | EE35 JMK 2             | 144                        | 0                | 0     | 0    | 144                        |
| 19                                           | PRIMARY                    | G36   | A1A    | EE36 JMK 2             | 494                        | 0                | 0     | 0    | 494                        |
| 20                                           | SECONDARY                  |       |        |                        |                            |                  |       |      |                            |
| 21                                           | DEMAND COMPONENT           | G37D  | A1A    | EE37D JMK 2            | 1,118                      | 0                | 0     | 0    | 1,118                      |
| 22                                           | CUSTOMER COMPONENT         | G37C  | A1A    | EE37C JMK 2            | 1,866                      | 0                | 0     | 0    | 1,866                      |
| 23                                           | TOTAL UNDERGROUND LINES    |       |        | EEUG                   | 3,622                      | 0                | 0     | 0    | 3,622                      |
| 24 LINE TRANSFORMERS                         |                            |       |        |                        |                            |                  |       |      |                            |
| 25                                           | DEMAND COMPONENT           | G38D  | A1A    | EE38D JMK 2            | 2,123                      | 0                | 0     | 0    | 2,123                      |
| 26                                           | CUSTOMER COMPONENT         | G38C  | A1A    | EE38C JMK 2            | 2,751                      | 0                | 0     | 0    | 2,751                      |
| 27                                           | TOTAL LINE TRANSFORMERS    |       |        | EELT                   | 4,874                      | 0                | 0     | 0    | 4,874                      |
| 28 SERVICES                                  |                            |       |        |                        |                            |                  |       |      |                            |
| 29                                           | DEMAND COMPONENT           | G39D  | A1A    | EE39D JMK 2            | 425                        | 0                | 0     | 0    | 425                        |
| 30                                           | CUSTOMER COMPONENT         | G39C  | A1A    | EE39C JMK 2            | 4,582                      | 0                | 0     | 0    | 4,582                      |
| 31                                           | TOTAL SERVICES             |       |        | EESV                   | 5,007                      | 0                | 0     | 0    | 5,007                      |
| 32                                           | MISC DIST EXPENSE & RENTS  | G42   | A1A    | EE42 JMK 2             | 12,438                     | 0                | 0     | 0    | 12,438                     |
| 33                                           | DEMAND COMPONENT           |       |        | EE42D                  | 7,154                      | 0                | 0     | 0    | 7,154                      |
| 34                                           | CUSTOMER COMPONENT         |       |        | EE42C                  | 5,284                      | 0                | 0     | 0    | 5,284                      |
| 35                                           | METERS                     | G43   | A1A    | EE43 JMK 2             | 10,543                     | 0                | 0     | 0    | 10,543                     |
| 36                                           | STREET LIGHTING            | G46   | A1A    | EE46 JMK 2             | 2,549                      | 0                | 0     | 0    | 2,549                      |
| 37                                           | CUSTOMER INSTALLATIONS     | G47   | A1A    | EE47 JMK 2             | 4,051                      | 0                | 0     | 0    | 4,051                      |
| 38                                           | TOTAL DISTRIBUTION         |       |        | EE30                   | 93,799                     | 0                | 0     | 0    | 93,799                     |
| 39                                           | DEMAND COMPONENT           |       |        | EE30D                  | 50,431                     | 0                | 0     | 0    | 50,431                     |
| 40                                           | CUSTOMER COMPONENT         |       |        | EE30C                  | 43,368                     | 0                | 0     | 0    | 43,368                     |
| 41 CUSTOMER ACCOUNTS                         |                            |       |        |                        |                            |                  |       |      |                            |
| 42                                           | METER READING              | G50   | A1A    | EE50 JMK 2             | 9,378                      | 0                | 0     | 0    | 9,378                      |
| 43                                           | UNCOLLECTIBLE              | G51   | A1A    | EE51 JMK 2             | 16,932                     | 0                | 0     | 0    | 16,932                     |
| 44                                           | OTHER                      | G55   | A1A    | EE55 JMK 2             | 25,674                     | 0                | 0     | 0    | 25,674                     |
| 45                                           | TOTAL CUSTOMER ACCTS       |       |        | EE56                   | 51,984                     | 0                | 0     | 0    | 51,984                     |
| 46                                           | CUST SERVICE & INFORMATION | G60   | A1A    | EE60 JMK 2             | 18,067                     | 0                | 0     | 0    | 18,067                     |
| 47                                           | SALES                      | G65   | A1A    | EE65 JMK 2             | 4,959                      | 0                | 0     | 0    | 4,959                      |
| 48 ADMINISTRATIVE & GENERAL EXPENSES         |                            |       |        |                        |                            |                  |       |      |                            |
| 49                                           | PPUC REGULATORY            | G70   | A1A    | EE70 JMK 2             | 4,218                      | 0                | 0     | 0    | 4,218                      |
| 50                                           | DEMAND COMPONENT           |       |        | EE70D                  | 2,301                      | 0                | 0     | 0    | 2,301                      |
| 51                                           | ENERGY COMPONENT           |       |        | EE70E                  | 963                        | 0                | 0     | 0    | 963                        |
| 52                                           | CUSTOMER COMPONENT         |       |        | EE70C                  | 955                        | 0                | 0     | 0    | 955                        |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 1

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

|                                              | INPUT | ALLOC | OUTPUT  | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|----------------------------------------------|-------|-------|---------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1 OPERATION & MAINTENANCE EXPENSES CONTINUED |       |       |         |                        |                            |                  |         |        |                            |
| 2 FERC REGULATORY                            | G71   | A1A   | EE71    | JWK 2                  | 701                        | 0                | 0       | 0      | 701                        |
| 3 DEMAND COMPONENT                           |       |       | EE71D   |                        | 382                        | 0                | 0       | 0      | 382                        |
| 4 ENERGY COMPONENT                           |       |       | EE71E   |                        | 160                        | 0                | 0       | 0      | 160                        |
| 5 CUSTOMER COMPONENT                         |       |       | EE71C   |                        | 159                        | 0                | 0       | 0      | 159                        |
| 6 PROPERTY INSURANCE                         |       |       |         |                        |                            |                  |         |        |                            |
| 7 NUCLEAR PRODUCTION                         | G72A  | A1B   | EE72A   | JWK 2                  | 5,827                      | 0                | 652     | 384    | 4,791                      |
| 8 WHOLLY-OWNED COAL PROD                     | G72B  | A1C   | EE72B   | JWK 2                  | 1,766                      | 60               | 198     | 0      | 1,508                      |
| 9 OTHER NON-NUCLEAR PROD                     | G72C  | A1CC  | EE72C   | JWK 2                  | 915                        | 0                | 102     | 0      | 813                        |
| 10 OTHER PROPERTY                            | G72D  | AT2   | EE72D   | JWK 2                  | 360                        | 1                | 6       | 1      | 352                        |
| 11 DEMAND COMPONENT                          |       |       | EE72D0  |                        | 230                        | 1                | 6       | 1      | 222                        |
| 12 CUSTOMER COMPONENT                        |       |       | EE72D0C |                        | 130                        | 0                | 0       | 0      | 130                        |
| 13 TOTAL PROPERTY INSURANCE                  |       |       | EE72T   |                        | 8,868                      | 61               | 958     | 385    | 7,464                      |
| 14 EMPLOYEE BENEFITS                         | G73   | K939  | EE73    | JWK 2                  | 66,373                     | 580              | 5,115   | 1,432  | 59,246                     |
| 15 DEMAND COMPONENT                          |       |       | EE73D   |                        | 36,953                     | 316              | 3,324   | 998    | 32,315                     |
| 16 ENERGY COMPONENT                          |       |       | EE73E   |                        | 16,010                     | 264              | 1,791   | 434    | 13,521                     |
| 17 CUSTOMER COMPONENT                        |       |       | EE73C   |                        | 13,411                     | 0                | 0       | 0      | 13,411                     |
| 18 OTHER A & G                               | G75   | K929  | EE75    | JWK 2                  | 93,166                     | 814              | 7,180   | 2,010  | 83,162                     |
| 19 DEMAND COMPONENT                          |       |       | EE75D   |                        | 51,870                     | 444              | 4,666   | 1,400  | 45,360                     |
| 20 ENERGY COMPONENT                          |       |       | EE75E   |                        | 22,472                     | 370              | 2,514   | 610    | 18,978                     |
| 21 CUSTOMER COMPONENT                        |       |       | EE75C   |                        | 18,824                     | 0                | 0       | 0      | 18,824                     |
| 22 TOT ADMIN & GENERAL EXPENSES              |       |       | EE79    |                        | 173,326                    | 1,455            | 13,253  | 3,827  | 154,791                    |
| 23 DEMAND COMPONENT                          |       |       | EE79D   |                        | 100,244                    | 821              | 8,948   | 2,784  | 87,691                     |
| 24 ENERGY COMPONENT                          |       |       | EE79E   |                        | 39,604                     | 634              | 4,305   | 1,043  | 33,622                     |
| 25 CUSTOMER COMPONENT                        |       |       | EE79C   |                        | 33,478                     | 0                | 0       | 0      | 33,478                     |
| 26 TOTAL O & M BEFORE ADJUST                 |       |       | EE80    |                        | 1,511,326                  | 18,257           | 114,578 | 19,938 | 1,358,553                  |
| 27 DEMAND COMPONENT                          |       |       | EE80D   |                        | 386,757                    | 2,530            | 33,698  | 10,731 | 339,798                    |
| 28 ENERGY COMPONENT                          |       |       | EE80E   |                        | 977,671                    | 15,727           | 80,880  | 9,207  | 871,857                    |
| 29 CUSTOMER COMPONENT                        |       |       | EE80C   |                        | 146,897                    | 0                | 0       | 0      | 146,897                    |
| 30 ADJUSTMENTS TO O & M EXPENSES             |       |       |         |                        |                            |                  |         |        |                            |
| 31 M/O COAL & OTHER SALES                    | G81A  | A1C   | EE81A   | SCHED D-2              | 1,062                      | 36               | 119     | 0      | 907                        |
| 32 P/M & OTHER UTILITY PURCH                 | G81B  | A1A   | EE81B   | SCHED D-2              | 9,817                      | 0                | 0       | 0      | 9,817                      |
| 33 TOTAL ENERGY COST ADJUST                  |       |       | EE81    |                        | 10,879                     | 36               | 119     | 0      | 10,724                     |
| 34 WAGE EXPENSE                              | G82   | K939  | EE82    | SCHED D-2              | -671                       | -6               | -52     | -14    | -599                       |
| 35 EMPLOYEE BENEFITS EXPENSE                 | G83   | K939  | EE83    | SCHED D-2              | 152                        | 1                | 12      | 3      | 136                        |
| 36 RATE CASE EXPENSE                         | G84   | A1A   | EE84    | SCHED D-2              | -745                       | 0                | 0       | 0      | -745                       |
| 37 LAND MGT/RECREATIONAL FACIL               | G85   | A1C   | EE85    | SCHED D-2              | -533                       | -18              | -60     | 0      | -455                       |
| 38 INTEREST ON CUST DEPOSITS                 | G86   | A1A   | EE86    | SCHED D-2              | 122                        | 0                | 0       | 0      | 122                        |
| 39 VOLUNTARY EARLY RETIREMENT                | G87   | K939  | EE87    | SCHED D-2              | -13,917                    | -122             | -1,072  | -300   | -12,423                    |
| 40 DECOMMISSIONING SSES                      | G88   | A1B   | EE88    | SCHED D-2              | 22,916                     | 0                | 2,563   | 1,513  | 18,840                     |
| 41 DECOMMISSIONING FOSSIL PLTS               | G89   | A1C   | EE89    | SCHED D-2              | 52,818                     | 1,807            | 5,908   | 0      | 45,103                     |
| 42 MANAGEMENT AUDIT COSTS                    | G90   | A1A   | EE90    | SCHED D-2              | 182                        | 0                | 0       | 0      | 182                        |
| 43 AMORT OF WINDOM DEFERRAL                  | G91   | A1A   | EE91    | SCHED D-2              | 1,199                      | 0                | 0       | 0      | 1,199                      |
| 44 SOCIAL PROGRAMS                           | G92   | A1A   | EE92    | SCHED D-2              | 3,530                      | 0                | 0       | 0      | 3,530                      |
| 45 ENVIRONMENTAL REMEDIATION                 | G93   | A1C   | EE93    | SCHED D-2              | 1,350                      | 46               | 151     | 0      | 1,153                      |
| 46 TOTAL ADJUSTMENTS                         |       |       | EE99    |                        | 77,282                     | 1,744            | 7,569   | 1,202  | 66,767                     |
| 47 DEMAND COMPONENT                          |       |       | EE99D   |                        | 70,993                     | 1,766            | 7,839   | 1,296  | 60,092                     |
| 48 ENERGY COMPONENT                          |       |       | EE99E   |                        | 8,244                      | -22              | -270    | -94    | 8,630                      |
| 49 CUSTOMER COMPONENT                        |       |       | EE99C   |                        | -1,955                     | 0                | 0       | 0      | -1,955                     |
| 50 TOTAL OPER & MAINT EXPENSES               |       |       | EE00    |                        | 1,588,608                  | 20,001           | 122,147 | 21,140 | 1,425,320                  |
| 51 DEMAND COMPONENT                          |       |       | EE00D   |                        | 457,750                    | 4,296            | 41,537  | 12,027 | 399,890                    |
| 52 ENERGY COMPONENT                          |       |       | EE00E   |                        | 985,915                    | 15,705           | 80,610  | 9,113  | 880,487                    |
| 53 CUSTOMER COMPONENT                        |       |       | EE00C   |                        | 144,943                    | 0                | 0       | 0      | 144,943                    |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                            | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L  | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|----------------------------|-------|-------|--------|------------------------|----------------------------|------------------|--------|--------|----------------------------|
| 1 DEPRECIATION EXPENSE     |       |       |        |                        |                            |                  |        |        |                            |
| 2 PRODUCTION               |       |       |        |                        |                            |                  |        |        |                            |
| 3 NUCLEAR                  | GD07  | A1B   | ED07   | JMK 2                  | 187,579                    | 0                | 20,981 | 12,380 | 154,218                    |
| 4 WHOLLY-OWNED COAL        | GD08  | A1C   | ED08   | JMK 2                  | 76,623                     | 2,622            | 8,570  | 0      | 65,431                     |
| 5 OTHER NON-NUCLEAR        | GD09  | A1CC  | ED09   | JMK 2                  | 25,946                     | 0                | 2,902  | 0      | 23,044                     |
| 6 TOTAL PRODUCTION         |       |       | ED10   |                        | 290,148                    | 2,622            | 32,453 | 12,380 | 242,693                    |
| 7 TRANSMISSION             |       |       |        |                        |                            |                  |        |        |                            |
| 8 500/138 KV               | GD15  | A1D   | ED15   | JMK 2                  | 7,365                      | 112              | 824    | 115    | 6,314                      |
| 9 138/69 KV                | GD16  | A1D   | ED16   | JMK 2                  | 2,114                      | 32               | 237    | 33     | 1,812                      |
| 10 TOTAL TRANSMISSION      |       |       | ED20   |                        | 9,479                      | 144              | 1,061  | 148    | 8,126                      |
| 11 DISTRIBUTION            |       |       |        |                        |                            |                  |        |        |                            |
| 12 SUBSTATIONS             |       |       |        |                        |                            |                  |        |        |                            |
| 13 GENERATION STEP-UP      | GD26  | A1A   | ED26   | JMK 2                  | 119                        | 0                | 0      | 0      | 119                        |
| 14 138/69 KV               | GD27  | A1A   | ED27   | JMK 2                  | 1,356                      | 0                | 0      | 0      | 1,356                      |
| 15 PRIMARY                 | GD28  | A1A   | ED28   | JMK 2                  | 4,548                      | 0                | 0      | 0      | 4,548                      |
| 16 SECONDARY               | GD29  | A1A   | ED29   | JMK 2                  | 97                         | 0                | 0      | 0      | 97                         |
| 17 TOTAL SUBSTATIONS       |       |       | EDSS   |                        | 6,120                      | 0                | 0      | 0      | 6,120                      |
| 18 OVERHEAD LINES          |       |       |        |                        |                            |                  |        |        |                            |
| 19 138/69 KV               | GD31  | A1A   | ED31   | JMK 2                  | 7,664                      | 0                | 0      | 0      | 7,664                      |
| 20 PRIMARY                 | GD32  | A1A   | ED32   | JMK 2                  | 6,808                      | 0                | 0      | 0      | 6,808                      |
| 21 SECONDARY               |       |       |        |                        |                            |                  |        |        |                            |
| 22 DEMAND COMPONENT        | GD33D | A1A   | ED33D  | JMK 2                  | 7,229                      | 0                | 0      | 0      | 7,229                      |
| 23 CUSTOMER COMPONENT      | GD33C | A1A   | ED33C  | JMK 2                  | 9,415                      | 0                | 0      | 0      | 9,415                      |
| 24 STREET LIGHTING         | GD34  | A1A   | ED34   | JMK 2                  | 726                        | 0                | 0      | 0      | 726                        |
| 25 TOTAL OVERHEAD LINES    |       |       | EDOL   |                        | 31,842                     | 0                | 0      | 0      | 31,842                     |
| 26 UNDERGROUND LINES       |       |       |        |                        |                            |                  |        |        |                            |
| 27 138/69 KV               | GD35  | A1A   | ED35   | JMK 2                  | 361                        | 0                | 0      | 0      | 361                        |
| 28 PRIMARY                 | GD36  | A1A   | ED36   | JMK 2                  | 1,299                      | 0                | 0      | 0      | 1,299                      |
| 29 SECONDARY               |       |       |        |                        |                            |                  |        |        |                            |
| 30 DEMAND COMPONENT        | GD37D | A1A   | ED37D  | JMK 2                  | 2,909                      | 0                | 0      | 0      | 2,909                      |
| 31 CUSTOMER COMPONENT      | GD37C | A1A   | ED37C  | JMK 2                  | 4,856                      | 0                | 0      | 0      | 4,856                      |
| 32 TOTAL UNDERGROUND LINES |       |       | EDUG   |                        | 9,425                      | 0                | 0      | 0      | 9,425                      |
| 33 LINE TRANSFORMERS       |       |       |        |                        |                            |                  |        |        |                            |
| 34 DEMAND COMPONENT        | GD38D | A1A   | ED38D  | JMK 2                  | 3,415                      | 0                | 0      | 0      | 3,415                      |
| 35 CUSTOMER COMPONENT      | GD38C | A1A   | ED38C  | JMK 2                  | 4,427                      | 0                | 0      | 0      | 4,427                      |
| 36 TOTAL LINE TRANSFORMERS |       |       | EDLT   |                        | 7,842                      | 0                | 0      | 0      | 7,842                      |
| 37 SERVICES                |       |       |        |                        |                            |                  |        |        |                            |
| 38 DEMAND COMPONENT        | GD39D | A1A   | ED39D  | JMK 2                  | 817                        | 0                | 0      | 0      | 817                        |
| 39 CUSTOMER COMPONENT      | GD39C | A1A   | ED39C  | JMK 2                  | 8,817                      | 0                | 0      | 0      | 8,817                      |
| 40 TOTAL SERVICES          |       |       | EDSV   |                        | 9,634                      | 0                | 0      | 0      | 9,634                      |
| 41 METERS                  | GD43  | A1A   | ED43   | JMK 2                  | 3,451                      | 0                | 0      | 0      | 3,451                      |
| 42 AREA LIGHTING FIXTURES  | GD44  | A1A   | ED44   | JMK 2                  | 171                        | 0                | 0      | 0      | 171                        |
| 43 STREET LIGHTING         | GD46  | A1A   | ED46   | JMK 2                  | 2,207                      | 0                | 0      | 0      | 2,207                      |
| 44 TOTAL DISTRIBUTION      |       |       | ED30   |                        | 70,692                     | 0                | 0      | 0      | 70,692                     |
| 45 DEMAND COMPONENT        |       |       | ED30D  |                        | 36,622                     | 0                | 0      | 0      | 36,622                     |
| 46 CUSTOMER COMPONENT      |       |       | ED30C  |                        | 34,070                     | 0                | 0      | 0      | 34,070                     |
| 47 GENERAL                 | GD88  | K433  | ED88   | JMK 2                  | 13,068                     | 114              | 1,007  | 282    | 11,665                     |
| 48 DEMAND COMPONENT        |       |       | ED88D  |                        | 10,428                     | 114              | 1,007  | 282    | 9,025                      |
| 49 CUSTOMER COMPONENT      |       |       | ED88C  |                        | 2,640                      | 0                | 0      | 0      | 2,640                      |
| 50 TOTAL DEPRECIATION AND  |       |       |        |                        |                            |                  |        |        |                            |
| 51 AMORTIZATION EXPENSE    |       |       | ED00   |                        | 383,387                    | 2,880            | 34,521 | 12,810 | 333,176                    |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 1

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

|                                   | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L | BG&E  | NET ELECTRIC<br>DEPARTMENT |
|-----------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|-------|-------|----------------------------|
| 1 TAXES                           |       |       |        |                        |                            |                  |       |       |                            |
| 2 TAXES OTHER THAN INCOME,        |       |       |        |                        |                            |                  |       |       |                            |
| 3 EXCLUDING GROSS RECEIPTS        |       |       |        |                        |                            |                  |       |       |                            |
| 4 CAPITAL STOCK                   | GT1   | P01   | ET1    | SCHED D-18             | 36,041                     | 199              | 2,989 | 1,194 | 31,659                     |
| 5 DEMAND COMPONENT                |       |       | ET1D   |                        | 32,122                     | 199              | 2,989 | 1,194 | 27,740                     |
| 6 CUSTOMER COMPONENT              |       |       | ET1C   |                        | 3,919                      | 0                | 0     | 0     | 3,919                      |
| 7 PUBLIC UTILITY REALTY           | GT3   | P01   | ET3    | SCHED D-18             | 45,750                     | 253              | 3,793 | 1,517 | 40,187                     |
| 8 DEMAND COMPONENT                |       |       | ET3D   |                        | 40,775                     | 253              | 3,793 | 1,517 | 35,212                     |
| 9 CUSTOMER COMPONENT              |       |       | ET3C   |                        | 4,975                      | 0                | 0     | 0     | 4,975                      |
| 10 REGULATORY ASSESSMENT          | GT5   | A1A   | ET5    | SCHED B-5              | 813                        | 0                | 0     | 0     | 813                        |
| 11 DEMAND COMPONENT               |       |       | ET5D   |                        | 443                        | 0                | 0     | 0     | 443                        |
| 12 ENERGY COMPONENT               |       |       | ET5E   |                        | 186                        | 0                | 0     | 0     | 186                        |
| 13 CUSTOMER COMPONENT             |       |       | ET5C   |                        | 184                        | 0                | 0     | 0     | 184                        |
| 14 LOCAL PROPERTY & OTHER         | GT6   | P01   | ET6    | SCHED B-5              | 771                        | 4                | 64    | 26    | 677                        |
| 15 DEMAND COMPONENT               |       |       | ET6D   |                        | 687                        | 4                | 64    | 26    | 593                        |
| 16 CUSTOMER COMPONENT             |       |       | ET6C   |                        | 84                         | 0                | 0     | 0     | 84                         |
| 17 SALES & USE                    | GT7   | P01   | ET7    | SCHED B-5              | 0                          | 0                | 0     | 0     | 0                          |
| 18 DEMAND COMPONENT               |       |       | ET7D   |                        | 0                          | 0                | 0     | 0     | 0                          |
| 19 CUSTOMER COMPONENT             |       |       | ET7C   |                        | 0                          | 0                | 0     | 0     | 0                          |
| 20 FEDERAL ENVIRONMENTAL          | GT8   | P01   | ET8    | SCHED B-5              | 783                        | 4                | 65    | 26    | 688                        |
| 21 DEMAND COMPONENT               |       |       | ET8D   |                        | 698                        | 4                | 65    | 26    | 603                        |
| 22 CUSTOMER COMPONENT             |       |       | ET8C   |                        | 85                         | 0                | 0     | 0     | 85                         |
| 23 PAYROLL TAXES                  | GP01  | K939  | EP01   | SCHED B-5              | 19,261                     | 168              | 1,485 | 415   | 17,193                     |
| 24 DEMAND COMPONENT               |       |       | EP01D  |                        | 10,723                     | 92               | 965   | 289   | 9,377                      |
| 25 ENERGY COMPONENT               |       |       | EP01E  |                        | 4,646                      | 76               | 520   | 126   | 3,924                      |
| 26 CUSTOMER COMPONENT             |       |       | EP01C  |                        | 3,892                      | 0                | 0     | 0     | 3,892                      |
| 27 TOTAL TAXES OTHER THAN INCOME, |       |       |        |                        |                            |                  |       |       |                            |
| 28 EXCLUDING GROSS RECEIPTS       |       |       | ET01   |                        | 103,419                    | 628              | 8,396 | 3,178 | 91,217                     |
| 29 DEMAND COMPONENT               |       |       | ET01D  |                        | 85,449                     | 552              | 7,876 | 3,052 | 73,969                     |
| 30 ENERGY COMPONENT               |       |       | ET01E  |                        | 4,831                      | 76               | 820   | 126   | 4,109                      |
| 31 CUSTOMER COMPONENT             |       |       | ET01C  |                        | 13,139                     | 0                | 0     | 0     | 13,139                     |
| 32 CAPITAL STOCK INCREASE         | GT1P  | A1A   | ET1P   | SCHED D-19             | 1,832                      | 0                | 0     | 0     | 1,832                      |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|    | INPUT                       | ALLOC  | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L  | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|----|-----------------------------|--------|--------|------------------------|----------------------------|------------------|--------|--------|----------------------------|
| 1  | TAXES                       |        |        |                        |                            |                  |        |        |                            |
| 2  | DEFERRED INCOME TAXES       |        |        |                        |                            |                  |        |        |                            |
| 3  | TEST POWER SUSQUEHANNA      | ITD18  | A18    | TX18 SCHED D-20        | 788                        | 0                | 88     | 52     | 648                        |
| 4  | POLLUTION CONTROL FACILITIE | ITD40A | A1C    | TX40A SCHED D-20       | -95                        | -3               | -11    | 0      | -81                        |
| 5  | CLASS LIFE SYSTEM           | ITD42A | P000   | TX42A SCHED D-20       | -1,327                     | -15              | -77    | -3     | -1,232                     |
| 6  | DEMAND COMPONENT            |        |        | TX42AD                 | -1,051                     | -15              | -77    | -3     | -956                       |
| 7  | CUSTOMER COMPONENT          |        |        | TX42AC                 | -276                       | 0                | 0      | 0      | -276                       |
| 8  | COST OF REMOVAL             | ITD42B | P000   | TX42B SCHED D-20       | -779                       | -9               | -45    | -2     | -723                       |
| 9  | DEMAND COMPONENT            |        |        | TX42BD                 | -617                       | -9               | -45    | -2     | -561                       |
| 10 | CUSTOMER COMPONENT          |        |        | TX42BC                 | -162                       | 0                | 0      | 0      | -162                       |
| 11 | ACRS AND MACRS              |        |        |                        |                            |                  |        |        |                            |
| 12 | WHOLLY-OWNED COAL PROP      | ITD46A | P08    | TX46A SCHED D-20       | 2,270                      | 78               | 254    | 0      | 1,938                      |
| 13 | NUCLEAR PROPERTY            | ITD46B | P07    | TX46B SCHED D-20       | -40,640                    | 0                | -4,546 | -2,682 | -33,412                    |
| 14 | NUCLEAR FUEL                | ITD46C | A1B    | TX46C SCHED D-20       | -4,514                     | 0                | -505   | -298   | -3,711                     |
| 15 | OTHER NON-NUCLEAR PROP      | ITD46D | P0000  | TX46D SCHED D-20       | 21,044                     | 50               | 810    | 72     | 20,112                     |
| 16 | DEMAND COMPONENT            |        |        | TX46DD                 | 15,063                     | 50               | 810    | 72     | 14,131                     |
| 17 | CUSTOMER COMPONENT          |        |        | TX46DC                 | 5,981                      | 0                | 0      | 0      | 5,981                      |
| 18 | TOTAL ACRS AND MACRS        |        |        | TX46T                  | -21,840                    | 128              | -3,987 | -2,908 | -15,073                    |
| 19 | MARTINS CREEK TEST FUEL     | ITD50  | A1CC   | TX50 SCHED D-20        | -197                       | 0                | -22    | 0      | -175                       |
| 20 | TOTAL DEFERRED INCOME TAXES |        |        | TXT                    | -23,450                    | 101              | -4,054 | -2,861 | -16,636                    |
| 21 | DEMAND COMPONENT            |        |        | TXTD                   | -24,480                    | 101              | -3,849 | -2,563 | -18,469                    |
| 22 | CUSTOMER COMPONENT          |        |        | TXTC                   | 5,544                      | 0                | 0      | 0      | 5,544                      |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                                                     | INPUT      | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|-----------------------------------------------------|------------|-------|--------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1 TAXES CONTINUED                                   |            |       |        |                        |                            |                  |         |        |                            |
| 2 INVESTMENT TAX CREDIT                             |            |       |        |                        |                            |                  |         |        |                            |
| 3 AMORTIZATION                                      | ITDA91 P00 |       | TXA91  | SCHED D-19             | -10,109                    | -64              | -818    | -297   | -8,930                     |
| 4 DEMAND COMPONENT                                  |            |       | TXA91D |                        | -8,898                     | -64              | -818    | -297   | -7,719                     |
| 5 CUSTOMER COMPONENT                                |            |       | TXA91C |                        | -1,211                     | 0                | 0       | 0      | -1,211                     |
| 6 PROVISION                                         | ITDB91 P00 |       | TXB91  |                        | 0                          | 0                | 0       | 0      | 0                          |
| 7 DEMAND COMPONENT                                  |            |       | TXB91D |                        | 0                          | 0                | 0       | 0      | 0                          |
| 8 CUSTOMER COMPONENT                                |            |       | TXB91C |                        | 0                          | 0                | 0       | 0      | 0                          |
| 9 NET INVESTMENT TAX CREDIT                         |            |       | TX91   |                        | -10,109                    | -64              | -818    | -297   | -8,930                     |
| 10 DEMAND COMPONENT                                 |            |       | TX91D  |                        | -8,898                     | -64              | -818    | -297   | -7,719                     |
| 11 CUSTOMER COMPONENT                               |            |       | TX91C  |                        | -1,211                     | 0                | 0       | 0      | -1,211                     |
| 12 GROSS RECEIPTS TAX                               |            |       | TXG    |                        | 99,957                     | 0                | 0       | 0      | 99,957                     |
| 13 DEMAND COMPONENT                                 |            |       | TXGD   |                        | 53,131                     | 0                | 0       | 0      | 53,131                     |
| 14 ENERGY COMPONENT                                 |            |       | TXGE   |                        | 35,366                     | 0                | 0       | 0      | 35,366                     |
| 15 CUSTOMER COMPONENT                               |            |       | TXGC   |                        | 11,459                     | 0                | 0       | 0      | 11,459                     |
| 16 STATE AND FEDERAL INCOME TAXES FROM              |            |       |        |                        |                            |                  |         |        |                            |
| 17 PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN |            |       |        |                        |                            |                  |         |        |                            |
| 18 TOTAL STATE INC TAX                              |            |       | TSTX   |                        | 63,766                     | 570              | 5,485   | 2,661  | 55,050                     |
| 19 DEMAND COMPONENT                                 |            |       | TSTXD  |                        | 54,129                     | 525              | 4,972   | 2,450  | 46,182                     |
| 20 ENERGY COMPONENT                                 |            |       | TSTXE  |                        | 6,676                      | 45               | 513     | 210    | 5,908                      |
| 21 CUSTOMER COMPONENT                               |            |       | TSTXC  |                        | 2,962                      | 0                | 0       | 0      | 2,962                      |
| 22 TOTAL FEDERAL INC TAX                            |            |       | TFTX   |                        | 180,961                    | 1,616            | 15,565  | 7,548  | 156,232                    |
| 23 DEMAND COMPONENT                                 |            |       | TFTXD  |                        | 153,617                    | 1,489            | 14,111  | 6,951  | 131,066                    |
| 24 ENERGY COMPONENT                                 |            |       | TFTXE  |                        | 18,924                     | 127              | 1,455   | 596    | 16,746                     |
| 25 CUSTOMER COMPONENT                               |            |       | TFTXC  |                        | 8,421                      | 0                | 0       | 0      | 8,421                      |
| 26 TOTAL TAXES                                      |            |       | TX99   |                        | 414,545                    | 2,850            | 24,576  | 10,228 | 376,891                    |
| 27 DEMAND COMPONENT                                 |            |       | TX99D  |                        | 312,948                    | 2,602            | 22,592  | 9,594  | 278,160                    |
| 28 ENERGY COMPONENT                                 |            |       | TX99E  |                        | 61,283                     | 248              | 1,983   | 635    | 58,417                     |
| 29 CUSTOMER COMPONENT                               |            |       | TX99C  |                        | 40,314                     | 0                | 0       | 0      | 40,314                     |
| 30 MISCELLANEOUS ALLOWABLE EXPENSES                 |            |       |        |                        |                            |                  |         |        |                            |
| 31 POWER PLANT INVENTORY                            | ITD81A A10 |       | TX81A  |                        | -24,476                    | -401             | -2,650  | -531   | -20,894                    |
| 32 GE SETTLEMENT                                    | ITD81B A1M |       | TX81B  |                        | -14,595                    | -845             | -861    | -937   | -11,952                    |
| 33 SSES OUTAGE COSTS                                | ITD81C A1B |       | TX81C  |                        | 2,723                      | 0                | 305     | 179    | 2,239                      |
| 34 REGULATORY CREDITS/DEBITS                        |            |       | TX81   |                        | -36,348                    | -1,246           | -3,206  | -1,289 | -30,607                    |
| 35 EMISSION ALLOWANCE DISPOSAL                      | ITD82 A1A  |       | TX82   | SCHED D-19             | -486                       | 0                | 0       | 0      | -486                       |
| 36 TOTAL MISC ALLOWABLE EXPENSES                    |            |       | TX89   |                        | -36,834                    | -1,246           | -3,206  | -1,289 | -31,093                    |
| 37 TOTAL OPERATING EXPENSES                         |            |       | TOE    |                        | 2,349,706                  | 24,485           | 178,038 | 42,889 | 2,104,294                  |
| 38 DEMAND COMPONENT                                 |            |       | TOED   |                        | 1,080,540                  | 8,532            | 95,445  | 33,141 | 943,422                    |
| 39 ENERGY COMPONENT                                 |            |       | TOEE   |                        | 1,047,199                  | 15,953           | 82,593  | 9,748  | 938,905                    |
| 40 CUSTOMER COMPONENT                               |            |       | TOEC   |                        | 221,967                    | 0                | 0       | 0      | 221,967                    |
| 41 (LN 26 -14 -18)                                  |            |       | OEBT   |                        | 2,104,978                  | 22,300           | 156,986 | 32,681 | 1,893,011                  |
| 42 DEMAND COMPONENT                                 |            |       | OEBTD  |                        | 872,794                    | 6,518            | 76,362  | 23,740 | 766,174                    |
| 43 ENERGY COMPONENT                                 |            |       | OEBTE  |                        | 1,021,599                  | 15,782           | 80,624  | 8,941  | 916,252                    |
| 44 CUSTOMER COMPONENT                               |            |       | OEBTC  |                        | 210,585                    | 0                | 0       | 0      | 210,585                    |
| 45 OTHER OPER EXP W/O SIT & FIT                     |            |       | TOOE   |                        | 2,104,978                  | 22,300           | 156,986 | 32,681 | 1,893,011                  |
| 46 DEMAND COMPONENT                                 |            |       | TOOED  |                        | 872,794                    | 6,518            | 76,362  | 23,740 | 766,174                    |
| 47 ENERGY COMPONENT                                 |            |       | TOOEE  |                        | 1,021,599                  | 15,782           | 80,624  | 8,941  | 916,252                    |
| 48 CUSTOMER COMPONENT                               |            |       | TOOEC  |                        | 210,585                    | 0                | 0       | 0      | 210,585                    |

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES  
 \$1,000

PART 1

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

|                                  | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|----------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1 SUMMARY - TOTAL TAXES          |       |       |        |                        |                            |                  |         |        |                            |
| 2 TOTAL TAXES OTHER THAN INCOME, |       |       |        |                        |                            |                  |         |        |                            |
| 3 EXCLUDING GROSS RECEIPTS       |       |       | ET01   |                        | 103,419                    | 628              | 8,396   | 3,178  | 91,217                     |
| 4 TOT DEF INC TAXES              |       |       | TXT    |                        | -23,450                    | 101              | -4,054  | -2,861 | -16,636                    |
| 5 TOTAL ITC                      |       |       | TX91   |                        | -10,109                    | -64              | -818    | -297   | -8,930                     |
| 6 GROSS RECEIPTS TAX             |       |       | TXG    |                        | 99,957                     | 0                | 0       | 0      | 99,957                     |
| 7 TOTAL STATE INC TAX            |       |       | TSTX   |                        | 63,766                     | 570              | 5,485   | 2,661  | 55,050                     |
| 8 TOTAL FED INC TAX              |       |       | TFTX   |                        | 180,961                    | 1,616            | 15,565  | 7,548  | 156,232                    |
| 9 TOTAL TAXES                    |       |       | TX99   |                        | 414,545                    | 2,850            | 24,576  | 10,228 | 376,891                    |
| 10 SUMMARY - OPERATING EXPENSES  |       |       |        |                        |                            |                  |         |        |                            |
| 11 O & M PRODUCTION              |       |       | EE10   |                        | 1,156,372                  | 16,606           | 99,891  | 15,911 | 1,023,964                  |
| 12 O & M TRANSMISSION            |       |       | EE20   |                        | 12,819                     | 196              | 1,434   | 200    | 10,989                     |
| 13 O & M DISTRIBUTION            |       |       | EE30   |                        | 93,799                     | 0                | 0       | 0      | 93,799                     |
| 14 O & M CUSTOMER ACCOUNTS       |       |       | EE56   |                        | 51,984                     | 0                | 0       | 0      | 51,984                     |
| 15 O & M CUST SVC & INFO         |       |       | EE60   |                        | 18,067                     | 0                | 0       | 0      | 18,067                     |
| 16 O & M SALES                   |       |       | EE65   |                        | 4,959                      | 0                | 0       | 0      | 4,959                      |
| 17 O & M ADMIN & GENERAL         |       |       | EE79   |                        | 173,326                    | 1,455            | 13,253  | 3,827  | 154,791                    |
| 18 ADJUSTS TO O & M EXPENSES     |       |       | EE99   |                        | 77,282                     | 1,744            | 7,569   | 1,202  | 66,767                     |
| 19 TOTAL OPER & MAINT EXPENSES   |       |       | EE00   |                        | 1,588,608                  | 20,001           | 122,147 | 21,140 | 1,425,320                  |
| 20 DEMAND COMPONENT              |       |       | EE00D  |                        | 457,750                    | 4,296            | 41,537  | 12,027 | 399,890                    |
| 21 ENERGY COMPONENT              |       |       | EE00E  |                        | 985,915                    | 15,705           | 80,610  | 9,113  | 880,487                    |
| 22 CUSTOMER COMPONENT            |       |       | EE00C  |                        | 144,943                    | 0                | 0       | 0      | 144,943                    |
| 23 DEPRECIATION & AMORTIZATION   |       |       | ED00   |                        | 383,387                    | 2,880            | 34,521  | 12,810 | 333,176                    |
| 24 DEMAND COMPONENT              |       |       | ED00D  |                        | 346,677                    | 2,880            | 34,521  | 12,810 | 296,466                    |
| 25 CUSTOMER COMPONENT            |       |       | ED00C  |                        | 36,710                     | 0                | 0       | 0      | 36,710                     |
| 26 TAXES                         |       |       | TX99   |                        | 414,545                    | 2,850            | 24,576  | 10,228 | 376,891                    |
| 27 DEMAND COMPONENT              |       |       | TX99D  |                        | 312,948                    | 2,602            | 22,592  | 9,594  | 278,160                    |
| 28 ENERGY COMPONENT              |       |       | TX99E  |                        | 61,283                     | 248              | 1,983   | 635    | 58,417                     |
| 29 CUSTOMER COMPONENT            |       |       | TX99C  |                        | 40,314                     | 0                | 0       | 0      | 40,314                     |
| 30 MISC ALLOWABLE EXPENSES       |       |       | TX89   |                        | -36,834                    | -1,246           | -3,206  | -1,289 | -31,093                    |
| 31 TOTAL OPERATING EXPENSES      |       |       | TOE    |                        | 2,349,706                  | 24,485           | 178,038 | 42,889 | 2,104,294                  |
| 32 DEMAND COMPONENT              |       |       | TOED   |                        | 1,080,540                  | 8,532            | 95,445  | 33,141 | 943,422                    |
| 33 ENERGY COMPONENT              |       |       | TOEE   |                        | 1,047,199                  | 15,953           | 82,593  | 9,748  | 938,905                    |
| 34 CUSTOMER COMPONENT            |       |       | TOEC   |                        | 221,967                    | 0                | 0       | 0      | 221,967                    |
| 35 SUMMARY - OPERATING EXPENSES  |       |       |        |                        |                            |                  |         |        |                            |
| 36 STATE INCOME TAX              |       |       | TSTX   |                        | 63,766                     | 570              | 5,485   | 2,661  | 55,050                     |
| 37 FEDERAL INCOME TAX            |       |       | TFTX   |                        | 180,961                    | 1,616            | 15,565  | 7,548  | 156,232                    |
| 38 OTHER OPER EXP M/O SIT & FIT  |       |       | TOGE   |                        | 2,104,978                  | 22,300           | 156,986 | 32,681 | 1,893,011                  |
| 39 TOTAL OPERATING EXPENSES      |       |       | TOE    |                        | 2,349,706                  | 24,485           | 178,038 | 42,889 | 2,104,294                  |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                               | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|-------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1 OPERATING REVENUES          |       |       |        |                        |                            |                  |         |        |                            |
| 2 SALE OF ELECTRICITY         |       |       |        |                        |                            |                  |         |        |                            |
| 3 RATE REVENUE                | RR    |       |        |                        | 2,613,894                  | 26,006           | 202,791 | 55,176 | 2,329,921                  |
| 4 ENERGY/FUEL COST REVENUE    | ECR   |       |        |                        | -21,486                    | 0                | 0       | 0      | -21,486                    |
| 5 STATE TAX ADJ SURCHARGE     | STAS  |       |        |                        | 0                          | 0                | 0       | 0      | 0                          |
| 6 SPEC BASE RATE CREDIT ADJ   | SBRCA |       |        |                        | -38,084                    | 0                | 0       | 0      | -38,084                    |
| 7 TOTAL SALE OF ELECTRICITY   |       |       | RRT    |                        | 2,554,324                  | 26,006           | 202,791 | 55,176 | 2,270,351                  |
| 8 ANNUALIZATION               | ANN   |       |        |                        | 25,615                     | 0                | 0       | 0      | 25,615                     |
| 9 LATE PAYMENT CHARGES        | S11   | A1A   | R11    | SCHED D-3              | 7,074                      | 0                | 0       | 0      | 7,074                      |
| 10 TOT ADJ'D SALE OF ELECTRIC |       |       | RRTT   |                        | 2,587,013                  | 26,006           | 202,791 | 55,176 | 2,303,040                  |
| 11 OTHER OPERATING REVENUES   |       |       |        |                        |                            |                  |         |        |                            |
| 12 MISC SERVICE REVS (451)    | S20   | A1A   | R20    | SCHED D-3              | 203                        | 0                | 0       | 0      | 203                        |
| 13 RENT-ELEC ATTACHM'TS (454) | S23   | P30   | R23    | SCHED D-3              | 12,692                     | 0                | 0       | 0      | 12,692                     |
| 14 DEMAND COMPONENT           |       |       | R23D   |                        | 7,300                      | 0                | 0       | 0      | 7,300                      |
| 15 CUSTOMER COMPONENT         |       |       | R23C   |                        | 5,392                      | 0                | 0       | 0      | 5,392                      |
| 16 GENERAL (456)              | S24   | K939  | R24    | SCHED D-3              | 7,981                      | 70               | 615     | 172    | 7,124                      |
| 17 DEMAND COMPONENT           |       |       | R24D   |                        | 4,443                      | 38               | 400     | 120    | 3,885                      |
| 18 ENERGY COMPONENT           |       |       | R24E   |                        | 1,925                      | 32               | 215     | 52     | 1,626                      |
| 19 CUSTOMER COMPONENT         |       |       | R24C   |                        | 1,613                      | 0                | 0       | 0      | 1,613                      |
| 20 CAPAC & TRANS ENTITLE(456) | S25   | A1D   | R25    | SCHED D-3              | 25,529                     | 390              | 2,855   | 399    | 21,885                     |
| 21 ENERGY SALES (ACCT 447)    |       |       |        |                        |                            |                  |         |        |                            |
| 22 GPU (MUG OUTPUT)(447)      | S32   | A1A   | R32    | SCHED D-3              | 3,043                      | 0                | 0       | 0      | 3,043                      |
| 23 2-PARTY (447)              | S34   | A1C   | R34    | SCHED D-3              | 22,940                     | 785              | 2,566   | 0      | 19,589                     |
| 24 PJM (447)                  | S38   | A1A   | R38    | SCHED D-3              | 107,642                    | 0                | 0       | 0      | 107,642                    |
| 25 TOTAL ENERGY SALES         |       |       | R40    |                        | 133,625                    | 785              | 2,566   | 0      | 130,274                    |
| 26 TOTAL OTHER OPERATING REVS |       |       | ROOT   |                        | 180,030                    | 1,245            | 6,036   | 571    | 172,178                    |
| 27 DEMAND COMPONENT           |       |       | ROOTD  |                        | 37,272                     | 428              | 3,255   | 519    | 33,070                     |
| 28 ENERGY COMPONENT           |       |       | ROOTE  |                        | 135,550                    | 817              | 2,781   | 52     | 131,900                    |
| 29 CUSTOMER COMPONENT         |       |       | ROOTC  |                        | 7,208                      | 0                | 0       | 0      | 7,208                      |
| 30 TOTAL OPERATING REVENUES   |       |       | ROT    |                        | 2,767,043                  | 27,251           | 208,827 | 55,747 | 2,475,218                  |
| 31 GROSS RECEIPTS TAX         | TXGR  |       |        |                        | 99,957                     | 0                | 0       | 0      | 99,957                     |
| 32 COPIED FROM PART 2         |       |       |        |                        |                            |                  |         |        |                            |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|    | INPUT                           | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|----|---------------------------------|-------|--------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1  | DERIVATION-                     |       |        |                        |                            |                  |         |        |                            |
| 2  | TAXABLE NET INCOME              |       |        |                        |                            |                  |         |        |                            |
| 3  | -----                           |       |        |                        |                            |                  |         |        |                            |
| 3  | OPERATING REVENUES              |       | ROT    |                        | 2,767,043                  | 27,251           | 208,827 | 55,747 | 2,475,218                  |
| 4  | MINUS: OTHER OPERATING EXPENSES |       |        |                        |                            |                  |         |        |                            |
| 5  | (LN 26 -14 -18)                 |       | OEBT   |                        | 2,104,978                  | 22,300           | 156,986 | 32,681 | 1,893,011                  |
| 6  | EQUALS: TAXABLE INCOME          |       | TAXI   |                        | 662,065                    | 4,951            | 51,841  | 23,066 | 582,207                    |
| 7  | PLUS: ADJ'S TO TAXABLE INCOME   |       |        |                        |                            |                  |         |        |                            |
| 8  | (P22 LN 26)                     |       | TAT    |                        | -84,227                    | 219              | -2,128  | 1,061  | -83,379                    |
| 9  | EQUALS: TAXABLE NET INCOME      |       | TNI    |                        | 577,838                    | 5,170            | 49,713  | 24,127 | 498,828                    |
| 10 | STATE INCOME TAX CALCULATION    |       |        |                        |                            |                  |         |        |                            |
| 11 | -----                           |       |        |                        |                            |                  |         |        |                            |
| 11 | TAXABLE NET INCOME              |       | TNI    |                        | 577,838                    | 5,170            | 49,713  | 24,127 | 498,828                    |
| 12 | ADJUSTMENTS TO STATE TAXABLE    |       |        |                        |                            |                  |         |        |                            |
| 13 | INCOME (P23 LN 16)              |       | TASI   |                        | 89                         | 3                | 10      | 0      | 76                         |
| 14 | STATE TAXABLE INCOME            |       | TSTI   |                        | 577,927                    | 5,173            | 49,723  | 24,127 | 498,904                    |
| 15 | STATE INCOME TAX @ 10.99%       |       | GSIT   |                        | 63,514                     | 569              | 5,464   | 2,652  | 54,829                     |
| 16 | STATE INCOME TAX ADJ'S          |       |        |                        |                            |                  |         |        |                            |
| 17 | (P23 LN 25)                     |       | TSTA   |                        | 252                        | 1                | 21      | 9      | 221                        |
| 18 | TOTAL STATE INCOME TAX          |       |        |                        |                            |                  |         |        |                            |
| 19 | (LN 15 + 17)                    |       | TSIT1  |                        | 63,766                     | 570              | 5,485   | 2,661  | 55,050                     |
| 20 | FEDERAL INC TAX CALCULATION     |       |        |                        |                            |                  |         |        |                            |
| 21 | -----                           |       |        |                        |                            |                  |         |        |                            |
| 21 | TAXABLE NET INCOME              |       | TNI    |                        | 577,838                    | 5,170            | 49,713  | 24,127 | 498,828                    |
| 22 | DEDUCTIONS                      |       |        |                        |                            |                  |         |        |                            |
| 23 | STATE INCOME TAX (LN 15)        |       | GSIT   |                        | 63,514                     | 569              | 5,464   | 2,652  | 54,829                     |
| 24 | TOTAL DEDUCTIONS                |       | TSFS   |                        | 63,514                     | 569              | 5,464   | 2,652  | 54,829                     |
| 25 | FEDERAL TAXABLE INCOME          |       | TFTI   |                        | 514,324                    | 4,601            | 44,249  | 21,475 | 443,999                    |
| 26 | FEDERAL INCOME TAX @ 35.0%      |       | GFIT   |                        | 180,013                    | 1,611            | 15,486  | 7,517  | 155,399                    |
| 27 | FEDERAL INCOME TAX ADJ'S        |       |        |                        |                            |                  |         |        |                            |
| 28 | (P24 LN 21)                     |       | TAFI   |                        | 948                        | 5                | 79      | 31     | 833                        |
| 29 | TOTAL FEDERAL INCOME TAX        |       | TFIT1  |                        | 180,961                    | 1,616            | 15,565  | 7,548  | 156,232                    |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES

PART 1

61,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|    | INPUT                         | ALLOC  | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L  | BG&E    | NET ELECTRIC<br>DEPARTMENT |          |
|----|-------------------------------|--------|--------|------------------------|----------------------------|------------------|--------|---------|----------------------------|----------|
| 1  | ADJUSTMENTS TO TAXABLE INCOME |        |        |                        |                            |                  |        |         |                            |          |
| 2  | INTEREST EXPENSE              | ITA1   | RBX    | TA1                    | SCHED D-19                 | -218,035         | -1,432 | -17,625 | -6,344                     | -192,634 |
| 3  | DEMAND COMPONENT              |        |        | TA1D                   |                            | -188,726         | -1,339 | -17,175 | -6,323                     | -163,889 |
| 4  | ENERGY COMPONENT              |        |        | TA1E                   |                            | -3,946           | -93    | -450    | -21                        | -3,382   |
| 5  | CUSTOMER COMPONENT            |        |        | TA1C                   |                            | -25,363          | 0      | 0       | 0                          | -25,363  |
| 6  | TOTAL DEFERRED INCOME TAXES   |        |        | TXT                    |                            | -23,450          | 101    | -4,054  | -2,861                     | -16,636  |
| 7  | DEMAND COMPONENT              |        |        | TXTD                   |                            | -24,480          | 101    | -3,549  | -2,563                     | -18,469  |
| 8  | ENERGY COMPONENT              |        |        | TXTE                   |                            | -4,514           | 0      | -505    | -298                       | -3,711   |
| 9  | CUSTOMER COMPONENT            |        |        | TXTC                   |                            | 5,544            | 0      | 0       | 0                          | 5,544    |
| 10 | NET INVESTMENT TAX CREDIT     |        |        | TX91                   |                            | -10,109          | -64    | -818    | -297                       | -8,930   |
| 11 | DEMAND COMPONENT              |        |        | TX91D                  |                            | -8,898           | -64    | -818    | -297                       | -7,719   |
| 12 | CUSTOMER COMPONENT            |        |        | TX91C                  |                            | -1,211           | 0      | 0       | 0                          | -1,211   |
| 13 | BOOK DEPRECIATION & AMORT     |        |        |                        |                            |                  |        |         |                            |          |
| 14 | NUCLEAR                       | ITAA13 | ED00N  | TAA13                  |                            | 187,568          | 0      | 20,980  | 12,379                     | 154,209  |
| 15 | WHOLLY-OWNED COAL             | ITAB13 | ED08   | TAB13                  |                            | 98,499           | 3,371  | 11,016  | 0                          | 84,112   |
| 16 | OTHER PRODUCTION              | ITAC13 | ED09   | TAC13                  |                            | 3,280            | 0      | 367     | 0                          | 2,913    |
| 17 | TRANSMISSION                  | ITAD13 | ED20   | TAD13                  |                            | 9,490            | 144    | 1,062   | 149                        | 8,135    |
| 18 | DISTRIBUTION                  | ITAE13 | ED30   | TAE13                  |                            | 70,694           | 0      | 0       | 0                          | 70,694   |
| 19 | DEMAND COMPONENT              |        |        | TAE13D                 |                            | 40,659           | 0      | 0       | 0                          | 40,659   |
| 20 | CUSTOMER COMPONENT            |        |        | TAE13C                 |                            | 30,035           | 0      | 0       | 0                          | 30,035   |
| 21 | GENERAL PLANT                 | ITAF13 | ED88   | TAF13                  |                            | 13,856           | 121    | 1,068   | 299                        | 12,368   |
| 22 | DEMAND COMPONENT              |        |        | TAF13D                 |                            | 11,056           | 121    | 1,068   | 299                        | 9,568    |
| 23 | ENERGY COMPONENT              |        |        | TAF13E                 |                            | 0                | 0      | 0       | 0                          | 0        |
| 24 | CUSTOMER COMPONENT            |        |        | TAF13C                 |                            | 2,800            | 0      | 0       | 0                          | 2,800    |
| 25 | TOTAL BOOK DEPREC & AMORT     |        |        | TA13                   |                            | 383,387          | 3,636  | 34,493  | 12,827                     | 332,431  |
| 26 | DEMAND COMPONENT              |        |        | TA13D                  |                            | 350,553          | 3,636  | 34,493  | 12,827                     | 299,597  |
| 27 | ENERGY COMPONENT              |        |        | TA13E                  |                            | 0                | 0      | 0       | 0                          | 0        |
| 28 | CUSTOMER COMPONENT            |        |        | TA13C                  |                            | 32,834           | 0      | 0       | 0                          | 32,834   |
| 29 | DEPREC CHARGED TO CLEARING    | ITA14  | ED000  | TA14                   | SCHED D-19                 | 740              | 11     | 51      | 2                          | 676      |
| 30 | DEMAND COMPONENT              |        |        | TA14D                  |                            | 601              | 11     | 51      | 2                          | 537      |
| 31 | CUSTOMER COMPONENT            |        |        | TA14C                  |                            | 139              | 0      | 0       | 0                          | 139      |
| 32 | TAX DEPRECIATION              |        |        |                        |                            |                  |        |         |                            |          |
| 33 | NUCLEAR PROPERTY              | ITAA15 | ED00N  | TAA15                  | SCHED D-19                 | -34,000          | 0      | -3,803  | -2,244                     | -27,953  |
| 34 | WHOLLY-OWNED COAL             | ITAB15 | ED08   | TAB15                  | SCHED D-19                 | -55,546          | -1,901 | -6,212  | 0                          | -47,433  |
| 35 | OTHER PRODUCTION              | ITAC15 | ED09   | TAC15                  | SCHED D-19                 | -26,668          | 0      | -2,983  | 0                          | -23,685  |
| 36 | TRANSMISSION                  | ITAD15 | ED20   | TAD15                  | SCHED D-19                 | -14,098          | -214   | -1,578  | -220                       | -12,086  |
| 37 | DISTRIBUTION                  | ITAE15 | ED30   | TAE15                  | SCHED D-19                 | -105,024         | 0      | 0       | 0                          | -105,024 |
| 38 | DEMAND COMPONENT              |        |        | TAE15D                 |                            | -60,404          | 0      | 0       | 0                          | -60,404  |
| 39 | CUSTOMER COMPONENT            |        |        | TAE15C                 |                            | -44,620          | 0      | 0       | 0                          | -44,620  |
| 40 | GENERAL PLANT                 | ITAF15 | ED88   | TAF15                  | SCHED D-19                 | -27,436          | -239   | -2,115  | -592                       | -24,490  |
| 41 | DEMAND COMPONENT              |        |        | TAF15D                 |                            | -21,893          | -239   | -2,115  | -592                       | -18,947  |
| 42 | CUSTOMER COMPONENT            |        |        | TAF15C                 |                            | -5,543           | 0      | 0       | 0                          | -5,543   |
| 43 | NUCLEAR FUEL                  | ITAG15 | A1B    | TAG15                  | SCHED D-19                 | -44,055          | 0      | -4,928  | -2,907                     | -36,220  |
| 44 | TOTAL TAX DEPRECIATION        |        |        | TA15                   |                            | -306,827         | -2,354 | -21,619 | -5,963                     | -276,891 |
| 45 | DEMAND COMPONENT              |        |        | TA15D                  |                            | -212,608         | -2,354 | -16,691 | -3,056                     | -190,507 |
| 46 | ENERGY COMPONENT              |        |        | TA15E                  |                            | -44,055          | 0      | -4,928  | -2,907                     | -36,220  |
| 47 | CUSTOMER COMPONENT            |        |        | TA15C                  |                            | -50,164          | 0      | 0       | 0                          | -50,164  |
| 48 | ENERGY COST RATE              | ITA18  | A1A    | TA18                   | SCHED D-19                 | 9,690            | 0      | 0       | 0                          | 9,690    |
| 49 | POST RETIREMENT BENEFITS      | ITA20  | K929   | TA20                   | SCHED D-19                 | 8,643            | 76     | 666     | 186                        | 7,715    |
| 50 | DEMAND COMPONENT              |        |        | TA20D                  |                            | 4,812            | 41     | 433     | 130                        | 4,208    |
| 51 | ENERGY COMPONENT              |        |        | TA20E                  |                            | 2,085            | 35     | 233     | 56                         | 1,761    |
| 52 | CUSTOMER COMPONENT            |        |        | TA20C                  |                            | 1,746            | 0      | 0       | 0                          | 1,746    |
| 53 | BALANCE CARRIED FORWARD       |        |        |                        |                            |                  |        |         |                            |          |
| 54 | ADJUSTMENTS TO TAXABLE INCOME |        |        | TAST1                  |                            | -164,604         | -102   | -9,572  | -2,636                     | -152,294 |
| 55 | DEMAND COMPONENT              |        |        | TAST1D                 |                            | -83,559          | -9     | -3,689  | 590                        | -80,451  |
| 56 | ENERGY COMPONENT              |        |        | TAST1E                 |                            | -42,825          | -93    | -5,883  | -3,226                     | -33,623  |
| 57 | CUSTOMER COMPONENT            |        |        | TAST1C                 |                            | -38,220          | 0      | 0       | 0                          | -38,220  |

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                                  | INPUT | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L  | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|----------------------------------|-------|-------|--------|------------------------|----------------------------|------------------|--------|--------|----------------------------|
| 1 BALANCE BROUGHT FORWARD        |       |       |        |                        |                            |                  |        |        |                            |
| 2 ADJUSTMENTS TO TAXABLE INCOME  |       |       | TAST1  |                        | -164,604                   | -102             | -9,572 | -2,636 | -152,294                   |
| 3 CONTINUED                      |       |       |        |                        |                            |                  |        |        |                            |
| 4 NUCLEAR DECOMMISSIONING        | ITA22 | A1B   | TA22   | SCHED D-19             | 1,321                      | 0                | 148    | 87     | 1,086                      |
| 5 MINERS HEALTH CARE             | ITA24 | A1C   | TA24   | SCHED D-19             | 2,772                      | 95               | 310    | 0      | 2,367                      |
| 6 NUCLEAR FUEL                   | ITA25 | A1B   | TA25   | SCHED D-19             | 58,073                     | 0                | 6,495  | 3,833  | 47,745                     |
| 7 PENSIONS & SUPP RETIRE         | ITA30 | K939  | TA30   | SCHED D-19             | 13,012                     | 114              | 1,002  | 281    | 11,615                     |
| 8 DEMAND COMPONENT               |       |       | TA30D  |                        | 7,244                      | 62               | 651    | 196    | 6,335                      |
| 9 ENERGY COMPONENT               |       |       | TA30E  |                        | 3,139                      | 52               | 351    | 85     | 2,651                      |
| 10 CUSTOMER COMPONENT            |       |       | TA30C  |                        | 2,629                      | 0                | 0      | 0      | 2,629                      |
| 11 MISCELLANEOUS                 | ITA32 | K939  | TA32   | SCHED D-19             | 1,381                      | 12               | 106    | 30     | 1,233                      |
| 12 DEMAND COMPONENT              |       |       | TA32D  |                        | 769                        | 7                | 68     | 21     | 673                        |
| 13 ENERGY COMPONENT              |       |       | TA32E  |                        | 333                        | 5                | 38     | 9      | 281                        |
| 14 CUSTOMER COMPONENT            |       |       | TA32C  |                        | 279                        | 0                | 0      | 0      | 279                        |
| 15 AMORTIZATION WINDOW DEFERRAL  | ITA34 | A1A   | TA34   | SCHED D-19             | 1,199                      | 0                | 0      | 0      | 1,199                      |
| 16 DEMAND COMPONENT              |       |       | TA34D  |                        | 654                        | 0                | 0      | 0      | 654                        |
| 17 ENERGY COMPONENT              |       |       | TA34E  |                        | 274                        | 0                | 0      | 0      | 274                        |
| 18 CUSTOMER COMPONENT            |       |       | TA34C  |                        | 271                        | 0                | 0      | 0      | 271                        |
| 19 POWER PLANT INVENTORY         | ITA42 | A1B   | TA42   | SCHED D-19             | -5,012                     | -82              | -543   | -108   | -4,279                     |
| 20 DOE-URANIUM ENRICH CLEANUP    | ITA43 | A1B   | TA43   | SCHED D-19             | 2,889                      | 0                | 323    | 191    | 2,375                      |
| 21 LOW LEVEL RADWASTE DISPOSAL   | ITA47 | A1C   | TA47   | SCHED D-19             | 4,401                      | 151              | 492    | 0      | 3,758                      |
| 22 SSES OUTAGE COSTS             | ITA50 | A1B   | TA50   | SCHED D-19             | 2,724                      | 0                | 305    | 179    | 2,240                      |
| 23 BAD DEBTS                     | ITA54 | A1A   | TA54   | SCHED D-19             | 1,959                      | 0                | 0      | 0      | 1,959                      |
| 24 DEMAND COMPONENT              |       |       | TA54D  |                        | 1,069                      | 0                | 0      | 0      | 1,069                      |
| 25 ENERGY COMPONENT              |       |       | TA54E  |                        | 447                        | 0                | 0      | 0      | 447                        |
| 26 CUSTOMER COMPONENT            |       |       | TA54C  |                        | 443                        | 0                | 0      | 0      | 443                        |
| 27 AMORTIZ LEASED EQUIP          | ITA58 | P01   | TA58   | SCHED D-19             | 7,759                      | 43               | 643    | 257    | 6,816                      |
| 28 DEMAND COMPONENT              |       |       | TA58D  |                        | 6,915                      | 43               | 643    | 257    | 5,972                      |
| 29 CUSTOMER COMPONENT            |       |       | TA58C  |                        | 844                        | 0                | 0      | 0      | 844                        |
| 30 REMOVAL COSTS                 | ITA60 | A1B   | TA60   | SCHED D-19             | -15,244                    | 0                | -1,705 | -1,006 | -12,533                    |
| 31 DEMAND COMPONENT              |       |       | TA60D  |                        | -13,692                    | 0                | -1,705 | -1,006 | -10,981                    |
| 32 CUSTOMER COMPONENT            |       |       | TA60C  |                        | -1,552                     | 0                | 0      | 0      | -1,552                     |
| 33 ESOP DIVIDEND                 | ITA72 | K929  | TA72   | SCHED D-19             | -9,478                     | -83              | -730   | -205   | -8,460                     |
| 34 DEMAND COMPONENT              |       |       | TA72D  |                        | -5,277                     | -45              | -475   | -143   | -4,614                     |
| 35 ENERGY COMPONENT              |       |       | TA72E  |                        | -2,286                     | -38              | -255   | -62    | -1,931                     |
| 36 CUSTOMER COMPONENT            |       |       | TA72C  |                        | -1,915                     | 0                | 0      | 0      | -1,915                     |
| 37 CONTRIB IN AID OF CONSTR.     | ITA78 | A1A   | TA78   | SCHED D-19             | 4,809                      | 0                | 0      | 0      | 4,809                      |
| 38 DEMAND COMPONENT              |       |       | TA78D  |                        | 2,766                      | 0                | 0      | 0      | 2,766                      |
| 39 CUSTOMER COMPONENT            |       |       | TA78C  |                        | 2,043                      | 0                | 0      | 0      | 2,043                      |
| 40 PREFERRED DIV PD CREDIT       | ITA95 | P01   | TA95   | SCHED D-19             | -831                       | -5               | -68    | -28    | -730                       |
| 41 DEMAND COMPONENT              |       |       | TA95D  |                        | -741                       | -5               | -68    | -28    | -640                       |
| 42 CUSTOMER COMPONENT            |       |       | TA95C  |                        | -90                        | 0                | 0      | 0      | -90                        |
| 43 TOTAL ADJ'S TO TAXABLE INCOME |       |       | TAT    |                        | -84,227                    | 219              | -2,128 | 1,061  | -83,379                    |
| 44 DEMAND COMPONENT              |       |       | TATD   |                        | -78,330                    | 163              | -4,043 | -5     | -74,445                    |
| 45 ENERGY COMPONENT              |       |       | TATE   |                        | 27,624                     | 56               | 1,915  | 1,066  | 24,587                     |
| 46 CUSTOMER COMPONENT            |       |       | TATC   |                        | -33,521                    | 0                | 0      | 0      | -33,521                    |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|    | INPUT                     | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L | B&E | NET ELECTRIC<br>DEPARTMENT |      |
|----|---------------------------|-------|--------|------------------------|----------------------------|------------------|-------|-----|----------------------------|------|
| 1  | INCOME TAX ADJUSTMENTS    |       |        |                        |                            |                  |       |     |                            |      |
| 2  | ADJUSTMENTS TO STATE      |       |        |                        |                            |                  |       |     |                            |      |
| 3  | TAXABLE INCOME            |       |        |                        |                            |                  |       |     |                            |      |
| 4  | TAX PREFERENCE INCOME     | ITS1  | A1C    | TS1                    | SCHED D-19                 | -694             | -24   | -77 | 0                          | -593 |
| 5  | MISCELLANEOUS             | ITS4  | P01    | TS4                    |                            | 0                | 0     | 0   | 0                          | 0    |
| 6  | DEMAND COMPONENT          |       |        | TS4D                   |                            | 0                | 0     | 0   | 0                          | 0    |
| 7  | CUSTOMER COMPONENT        |       |        | TS4C                   |                            | 0                | 0     | 0   | 0                          | 0    |
| 8  | FEDERAL ENVIRONMENTAL TAX | ITSS  | A1C    | TS5                    | SCHED D-19                 | 783              | 27    | 87  | 0                          | 669  |
| 9  | DEMAND COMPONENT          |       |        | TS5D                   |                            | 0                | 0     | 0   | 0                          | 0    |
| 10 | ENERGY COMPONENT          |       |        | TS5E                   |                            | 0                | 0     | 0   | 0                          | 0    |
| 11 | CUSTOMER COMPONENT        |       |        | TS5C                   |                            | 0                | 0     | 0   | 0                          | 0    |
| 12 | TOTAL ADJUSTMENTS TO      |       |        |                        |                            |                  |       |     |                            |      |
| 13 | STATE TAXABLE INCOME      |       |        | TASI                   |                            | 89               | 3     | 10  | 0                          | 76   |
| 14 | DEMAND COMPONENT          |       |        | TASID                  |                            | 89               | 3     | 10  | 0                          | 76   |
| 15 | ENERGY COMPONENT          |       |        | TASIE                  |                            | 0                | 0     | 0   | 0                          | 0    |
| 16 | CUSTOMER COMPONENT        |       |        | TASIC                  |                            | 0                | 0     | 0   | 0                          | 0    |
| 17 | MINIMUM TAX CREDIT        | ITF1  | P01    | TF1                    | SCHED D-19                 | 948              | 5     | 79  | 31                         | 833  |
| 18 | DEMAND COMPONENT          |       |        | TF1D                   |                            | 845              | 5     | 79  | 31                         | 730  |
| 19 | CUSTOMER COMPONENT        |       |        | TF1C                   |                            | 103              | 0     | 0   | 0                          | 103  |
| 20 | TOTAL ADJUSTMENTS TO      |       |        |                        |                            |                  |       |     |                            |      |
| 21 | FEDERAL TAXABLE INCOME    |       |        | TAFI                   |                            | 948              | 5     | 79  | 31                         | 833  |
| 22 | DEMAND COMPONENT          |       |        | TAFID                  |                            | 845              | 5     | 79  | 31                         | 730  |
| 23 | ENERGY COMPONENT          |       |        | TAFIE                  |                            | 0                | 0     | 0   | 0                          | 0    |
| 24 | CUSTOMER COMPONENT        |       |        | TAFIC                  |                            | 103              | 0     | 0   | 0                          | 103  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS

PART 1

\$1,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|    | INPUT                          | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L | BG&E | NET ELECTRIC<br>DEPARTMENT |
|----|--------------------------------|-------|--------|------------------------|----------------------------|------------------|-------|------|----------------------------|
| 1  | WAGES AND SALARIES ALLOCATOR   |       |        |                        |                            |                  |       |      |                            |
| 2  | FOR ADMIN & GEN EXP AND        |       |        |                        |                            |                  |       |      |                            |
| 3  | PAYROLL TAXES                  |       |        |                        |                            |                  |       |      |                            |
| 4  | WAGES AND SALARIES ALLOCATOR   |       |        |                        |                            |                  |       |      |                            |
| 5  | EXCLUDING ADMIN & GENERAL      |       |        |                        |                            |                  |       |      |                            |
| 6  | PRODUCTION                     |       |        |                        |                            |                  |       |      |                            |
| 7  | NUCLEAR                        |       |        |                        |                            |                  |       |      |                            |
| 8  | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 9  | ENERGY COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 10 | WHOLLY-OWNED COAL              |       |        |                        |                            |                  |       |      |                            |
| 11 | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 12 | ENERGY COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 13 | OTHER NON-NUCLEAR              |       |        |                        |                            |                  |       |      |                            |
| 14 | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 15 | ENERGY COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 16 | TOTAL PRODUCTION               |       |        |                        |                            |                  |       |      |                            |
| 17 | TRANSMISSION                   |       |        |                        |                            |                  |       |      |                            |
| 18 | DISTRIBUTION                   |       |        |                        |                            |                  |       |      |                            |
| 19 | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 20 | CUSTOMER COMPONENT             |       |        |                        |                            |                  |       |      |                            |
| 21 | CUSTOMER ACCTS                 |       |        |                        |                            |                  |       |      |                            |
| 22 | CUSTOMER SERV & INFO           |       |        |                        |                            |                  |       |      |                            |
| 23 | SALES                          |       |        |                        |                            |                  |       |      |                            |
| 24 | WAGE & SALARY ALLOCATOR        |       |        |                        |                            |                  |       |      |                            |
| 25 | EXCLUDING ADMIN & GENERAL      |       |        |                        |                            |                  |       |      |                            |
| 26 | ASSIGN TO NUCLEAR              |       |        |                        |                            |                  |       |      |                            |
| 27 | ASSIGN TO NON-NUCLEAR          |       |        |                        |                            |                  |       |      |                            |
| 28 | TOTAL M & S ALLOCATOR          |       |        |                        |                            |                  |       |      |                            |
| 29 | EXCLUDING ADMIN & GENERAL      |       |        |                        |                            |                  |       |      |                            |
| 30 | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 31 | ENERGY COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 32 | CUSTOMER COMPONENT             |       |        |                        |                            |                  |       |      |                            |
| 33 | ELIM AC FROM K929              |       |        |                        |                            |                  |       |      |                            |
| 34 | ADMIN & GENERAL                |       |        |                        |                            |                  |       |      |                            |
| 35 | WAGES & SALARIES ALLOCATOR     |       |        |                        |                            |                  |       |      |                            |
| 36 | INCLUDING ADMIN & GEN          |       |        |                        |                            |                  |       |      |                            |
| 37 | TOTAL M & S ALLOCATOR          |       |        |                        |                            |                  |       |      |                            |
| 38 | WAGES & SALARIES ALLOCATOR FOR |       |        |                        |                            |                  |       |      |                            |
| 39 | GENERAL PLANT                  |       |        |                        |                            |                  |       |      |                            |
| 40 | PRODUCTION                     |       |        |                        |                            |                  |       |      |                            |
| 41 | NUCLEAR                        |       |        |                        |                            |                  |       |      |                            |
| 42 | WHOLLY-OWNED COAL              |       |        |                        |                            |                  |       |      |                            |
| 43 | OTHER NON-NUCLEAR              |       |        |                        |                            |                  |       |      |                            |
| 44 | TOTAL PRODUCTION               |       |        |                        |                            |                  |       |      |                            |
| 45 | TRANSMISSION                   |       |        |                        |                            |                  |       |      |                            |
| 46 | DISTRIBUTION                   |       |        |                        |                            |                  |       |      |                            |
| 47 | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 48 | CUSTOMER COMPONENT             |       |        |                        |                            |                  |       |      |                            |
| 49 | CUSTOMER ACCTS                 |       |        |                        |                            |                  |       |      |                            |
| 50 | CUSTOMER SERV & INFO           |       |        |                        |                            |                  |       |      |                            |
| 51 | SALES                          |       |        |                        |                            |                  |       |      |                            |
| 52 | TOTAL M & S ALLOCATOR FOR      |       |        |                        |                            |                  |       |      |                            |
| 53 | GENERAL PLANT ALLOCATOR        |       |        |                        |                            |                  |       |      |                            |
| 54 | DEMAND COMPONENT               |       |        |                        |                            |                  |       |      |                            |
| 55 | CUSTOMER COMPONENT             |       |        |                        |                            |                  |       |      |                            |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS

PART 1  
SUMMARY

61,000  
ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

|                                         | INPUT                          | ALLOC | OUTPUT | COST DATA<br>REFERENCE | TOT ELECTRIC<br>DEPARTMENT | ATLANTIC<br>CITY | JCP&L   | BG&E   | NET ELECTRIC<br>DEPARTMENT |
|-----------------------------------------|--------------------------------|-------|--------|------------------------|----------------------------|------------------|---------|--------|----------------------------|
| 1 AMOUNTS EXPRESSED IN PERCENT<br>===== |                                |       |        |                        |                            |                  |         |        |                            |
| 2                                       | DIR ASSIGNMENT 100% TO PART 2  |       |        |                        |                            |                  |         |        |                            |
| 3                                       | NET ELECTRIC DEPARTMENT        | A1A   |        | 9/95                   | 100.000                    | 0.0              | 0.0     | 0.0    | 100.000                    |
| 4                                       | DIR ASSIGNMENT TO CONTRACTS OF |       |        |                        |                            |                  |         |        |                            |
| 5                                       | NUCLEAR PRODUCTION PLANT       | A1B   |        | 9/95                   | 100.000                    | 0.0              | 11.185  | 6.600  | 82.215                     |
| 6                                       | DIR ASSIGNMENT TO CONTRACTS OF |       |        |                        |                            |                  |         |        |                            |
| 7                                       | WHOLLY-OWNED COAL              | A1C   |        | 9/95                   | 100.000                    | 3.422            | 11.185  | 0.0    | 85.393                     |
| 8                                       | DIR ASSIGNMENT TO CONTRACTS OF |       |        |                        |                            |                  |         |        |                            |
| 9                                       | OTHER NON-NUCLEAR PRODUCTION   | A1CC  |        | 9/95                   | 100.000                    | 0.0              | 11.185  | 0.0    | 88.815                     |
| 10                                      | DIR ASSIGNMENT TO CONTRACTS OF |       |        |                        |                            |                  |         |        |                            |
| 11                                      | TRANSMISSION PLANT             | A1D   |        | 9/95                   | 100.000                    | 1.527            | 11.185  | 1.562  | 85.726                     |
| 12 DIRECT ASSIGNMENT<br>=====           |                                |       |        |                        |                            |                  |         |        |                            |
| 13                                      | DIR ASSIGN GE REFUND CREDIT    | A1M   |        |                        | 14,595                     | 845              | 861     | 937    | 11,952                     |
| 14                                      | DIR ASSIGN PMR PLT INVENTORY   | A1O   |        |                        | 24,476                     | 401              | 2,650   | 531    | 20,894                     |
|                                         |                                |       |        |                        |                            |                  |         |        |                            |
| 15                                      | TOTAL APPLICABLE EXPENSE       |       | MCAP   |                        | 1,571,676                  | 20,001           | 122,147 | 21,140 | 1,408,388                  |
| 16                                      | DEMAND COMPONENT               |       | MCAPD  |                        | 457,750                    | 4,296            | 41,537  | 12,027 | 399,890                    |
| 17                                      | ENERGY COMPONENT               |       | MCAPC  |                        | 985,915                    | 15,705           | 80,610  | 9,113  | 880,487                    |
| 18                                      | CUSTOMER COMPONENT             |       | MCAPC  |                        | 128,011                    | 0                | 0       | 0      | 128,011                    |

**SECTION III**

**PART II**

**ASSIGNMENT TO OTHER WHOLESALE SERVICES**

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

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

|                                | INPUT  | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI     | PENNA.<br>JURISDICT |
|--------------------------------|--------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|---------|---------------------|
| 1 ELECTRIC PLANT IN SERVICE    |        |       |        |                               |                        |                   |                 |         |                     |
| 2 PRODUCTION PLANT             |        |       |        |                               |                        |                   |                 |         |                     |
| 3 NUCLEAR                      | Q07    | D10   | P07    | 3,344,740                     | 72,944                 | 22,327            | 95,271          | 57,639  | 3,191,830           |
| 4 WHOLLY-OWNED COAL            | Q08    | D10   | P08    | 1,273,211                     | 27,767                 | 8,499             | 36,266          | 21,941  | 1,215,004           |
| 5 OTHER NON-NUCLEAR            | Q09    | D10   | P09    | 644,050                       | 14,046                 | 4,299             | 18,345          | 11,099  | 614,606             |
| 6 TOTAL PRODUCTION PLANT       |        |       | P10    | 5,262,001                     | 114,757                | 35,125            | 149,882         | 90,679  | 5,021,440           |
| 7 TRANSMISSION PLANT           |        |       |        |                               |                        |                   |                 |         |                     |
| 8 500/230 KV                   | Q15    | D10   | P15    | 297,738                       | 6,493                  | 1,988             | 8,481           | 5,131   | 284,126             |
| 9 138/69 KV                    | Q16    | D15   | P16    | 85,451                        | 1,894                  | 580               | 2,474           | 1,496   | 81,481              |
| 10 TOTAL TRANSMISSION PLANT    |        |       | P20    | 383,189                       | 8,387                  | 2,568             | 10,955          | 6,627   | 365,607             |
| 11 DISTRIBUTION PLANT          |        |       |        |                               |                        |                   |                 |         |                     |
| 12 SUBSTATIONS                 |        |       |        |                               |                        |                   |                 |         |                     |
| 13 GENERATION STEP-UP          | Q26    | D10   | P26    | 6,491                         | 142                    | 43                | 185             | 112     | 6,194               |
| 14 138/69 KV                   | Q27    | D10   | P27    | 76,358                        | 1,665                  | 510               | 2,175           | 1,316   | 72,867              |
| 15 PRIMARY                     | Q28    | D20   | P28    | 257,050                       | 0                      | 2,126             | 2,126           | 0       | 254,924             |
| 16 SECONDARY                   | Q29    | D30   | P29    | 5,392                         | 0                      | 0                 | 0               | 0       | 5,392               |
| 17 TOTAL SUBSTATIONS           |        |       | PSS    | 345,291                       | 1,807                  | 2,679             | 4,486           | 1,428   | 339,377             |
| 18 OVERHEAD LINES              |        |       |        |                               |                        |                   |                 |         |                     |
| 19 138/69 KV                   | Q31    | D10   | P31    | 307,784                       | 6,712                  | 2,055             | 8,767           | 5,304   | 293,713             |
| 20 PRIMARY                     | Q32    | D20   | P32    | 254,573                       | 0                      | 2,106             | 2,106           | 0       | 252,467             |
| 21 SECONDARY                   |        |       |        |                               |                        |                   |                 |         |                     |
| 22 DEMAND COMPONENT            | Q33D   | D30   | P33D   | 280,628                       | 0                      | 0                 | 0               | 0       | 280,628             |
| 23 CUSTOMER COMPONENT          | Q33C   | C30   | P33C   | 345,237                       | 0                      | 0                 | 0               | 0       | 345,237             |
| 24 STREET LIGHTING             | Q34    | K401  | P34    | 31,788                        | 0                      | 0                 | 0               | 0       | 31,788              |
| 25 TOTAL OVERHEAD LINES        |        |       | POL    | 1,220,010                     | 6,712                  | 4,161             | 10,873          | 5,304   | 1,203,833           |
| 26 UNDERGROUND LINES           |        |       |        |                               |                        |                   |                 |         |                     |
| 27 138/69 KV                   | Q35    | D10   | P35    | 10,471                        | 228                    | 70                | 298             | 181     | 9,992               |
| 28 PRIMARY                     | Q36    | D20   | P36    | 36,128                        | 0                      | 299               | 299             | 0       | 35,829              |
| 29 SECONDARY                   |        |       |        |                               |                        |                   |                 |         |                     |
| 30 DEMAND COMPONENT            | Q37D   | D30   | P37D   | 81,697                        | 0                      | 0                 | 0               | 0       | 81,697              |
| 31 CUSTOMER COMPONENT          | Q37C   | C30   | P37C   | 136,336                       | 0                      | 0                 | 0               | 0       | 136,336             |
| 32 TOTAL UNDERGROUND LINES     |        |       | PUG    | 264,632                       | 228                    | 369               | 597             | 181     | 263,854             |
| 33 LINE TRANSFORMERS           |        |       |        |                               |                        |                   |                 |         |                     |
| 34 DEMAND COMPONENT            | Q38D   | D30   | P38D   | 128,470                       | 0                      | 0                 | 0               | 0       | 128,470             |
| 35 CUSTOMER COMPONENT          | Q38C   | CM8   | P38C   | 166,524                       | 0                      | 0                 | 0               | 0       | 166,524             |
| 36 TOTAL LINE TRANSFORMERS     |        |       | PLT    | 294,994                       | 0                      | 0                 | 0               | 0       | 294,994             |
| 37 SERVICES                    |        |       |        |                               |                        |                   |                 |         |                     |
| 38 DEMAND COMPONENT            | Q39D   | D30   | P39D   | 25,029                        | 0                      | 0                 | 0               | 0       | 25,029              |
| 39 CUSTOMER COMPONENT          | Q39C   | CM9   | P39C   | 270,128                       | 0                      | 0                 | 0               | 0       | 270,128             |
| 40 TOTAL SERVICES              |        |       | PSV    | 295,157                       | 0                      | 0                 | 0               | 0       | 295,157             |
| 41 METERS                      | Q43    | CM1   | P43    | 83,147                        | 99                     | 48                | 147             | 0       | 83,000              |
| 42 AREA LIGHTING FIXTURES      | Q44    | K401  | P44    | 3,897                         | 0                      | 0                 | 0               | 0       | 3,897               |
| 43 STREET LIGHTING             | Q46    | K401  | P46    | 48,886                        | 0                      | 0                 | 0               | 0       | 48,886              |
| 44 TOTAL DISTRIBUTION PLANT    |        |       | P30    | 2,556,014                     | 8,846                  | 7,257             | 16,103          | 6,913   | 2,532,998           |
| 45 DEMAND COMPONENT            |        |       | P30D   | 1,470,071                     | 8,747                  | 7,209             | 15,956          | 6,913   | 1,447,202           |
| 46 CUSTOMER COMPONENT          |        |       | P30C   | 1,085,943                     | 99                     | 48                | 147             | 0       | 1,085,796           |
| 47 TOTAL GENERAL PLANT         | Q88    | K433  | P88    | 266,106                       | 3,955                  | 1,298             | 5,253           | 3,127   | 257,726             |
| 48 DEMAND COMPONENT            |        |       | P88D   | 205,872                       | 3,953                  | 1,297             | 5,250           | 3,127   | 197,495             |
| 49 CUSTOMER COMPONENT          |        |       | P88C   | 60,234                        | 2                      | 1                 | 3               | 0       | 60,231              |
| 50 TOTAL INTANGIBLE PLANT      | Q95    | K433  | P95    | 19,551                        | 291                    | 95                | 386             | 230     | 18,935              |
| 51 DEMAND COMPONENT            |        |       | P95D   | 15,126                        | 291                    | 95                | 386             | 230     | 14,510              |
| 52 CUSTOMER COMPONENT          |        |       | P95C   | 4,425                         | 0                      | 0                 | 0               | 0       | 4,425               |
| 53 TOTAL ELECTRIC PLANT IN SVC |        |       | P98    | 8,486,861                     | 136,236                | 46,343            | 182,579         | 107,576 | 8,196,706           |
| 54 IL CAPACITY VALUE EFFECT    | CREDIT |       |        | 0                             | 0                      | 0                 | 0               | 0       | 0                   |
| 55 TOTAL ADJUSTED ELECTRIC PLT |        |       | POST   | 8,486,861                     | 136,236                | 46,343            | 182,579         | 107,576 | 8,196,706           |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 2

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

|                             | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|-----------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 DEPRECIATION RESERVE      |       |       |        |                               |                        |                   |                 |        |                     |
| 2 PRODUCTION PLANT          |       |       |        |                               |                        |                   |                 |        |                     |
| 3 NUCLEAR                   | H07   | D10   | A07    | 674,263                       | 14,705                 | 4,501             | 19,206          | 11,619 | 643,438             |
| 4 WHOLLY-OWNED COAL         | H08   | D10   | A08    | 502,989                       | 10,969                 | 3,358             | 14,327          | 8,668  | 479,994             |
| 5 OTHER NON-NUCLEAR         | H09   | D10   | A09    | 286,421                       | 6,246                  | 1,912             | 8,150           | 4,936  | 273,327             |
| 6 TOTAL PRODUCTION PLANT    |       |       | A10    | 1,463,673                     | 31,920                 | 9,771             | 41,691          | 25,223 | 1,396,759           |
| 7 TRANSMISSION PLANT        |       |       |        |                               |                        |                   |                 |        |                     |
| 8 500/230 KV                | H15   | D10   | A15    | 94,592                        | 2,063                  | 631               | 2,694           | 1,630  | 90,268              |
| 9 138/69 KV                 | H16   | D15   | A16    | 27,148                        | 602                    | 184               | 786             | 475    | 25,887              |
| 10 TOTAL TRANSMISSION PLANT |       |       | A20    | 121,740                       | 2,665                  | 815               | 3,480           | 2,105  | 116,155             |
| 11 DISTRIBUTION PLANT       |       |       |        |                               |                        |                   |                 |        |                     |
| 12 SUBSTATIONS              |       |       |        |                               |                        |                   |                 |        |                     |
| 13 GENERATION STEP-UP       | H26   | D10   | A26    | 2,170                         | 47                     | 15                | 62              | 37     | 2,071               |
| 14 138/69 KV                | H27   | D10   | A27    | 25,348                        | 553                    | 169               | 722             | 437    | 24,189              |
| 15 PRIMARY                  | H28   | D20   | A28    | 84,424                        | 0                      | 698               | 698             | 0      | 83,726              |
| 16 SECONDARY                | H29   | D30   | A29    | 1,780                         | 0                      | 0                 | 0               | 0      | 1,780               |
| 17 TOTAL SUBSTATIONS        |       |       | AST    | 113,722                       | 600                    | 882               | 1,482           | 474    | 111,766             |
| 18 OVERHEAD LINES           |       |       |        |                               |                        |                   |                 |        |                     |
| 19 138/69 KV                | H31   | D10   | A31    | 102,016                       | 2,225                  | 681               | 2,906           | 1,758  | 97,352              |
| 20 PRIMARY                  | H32   | D20   | A32    | 86,922                        | 0                      | 719               | 719             | 0      | 86,203              |
| 21 SECONDARY                |       |       |        |                               |                        |                   |                 |        |                     |
| 22 DEMAND COMPONENT         | H33D  | D30   | A33D   | 94,289                        | 0                      | 0                 | 0               | 0      | 94,289              |
| 23 CUSTOMER COMPONENT       | H33C  | C30   | A33C   | 118,893                       | 0                      | 0                 | 0               | 0      | 118,893             |
| 24 STREET LIGHTING          | H34   | K401  | A34    | 10,167                        | 0                      | 0                 | 0               | 0      | 10,167              |
| 25 TOTAL OVERHEAD LINES     |       |       | A0L    | 412,287                       | 2,225                  | 1,400             | 3,625           | 1,758  | 406,904             |
| 26 UNDERGROUND LINES        |       |       |        |                               |                        |                   |                 |        |                     |
| 27 138/69 KV                | H35   | D10   | A35    | 1,850                         | 40                     | 13                | 53              | 32     | 1,765               |
| 28 PRIMARY                  | H36   | D20   | A36    | 6,486                         | 0                      | 54                | 54              | 0      | 6,432               |
| 29 SECONDARY                |       |       |        |                               |                        |                   |                 |        |                     |
| 30 DEMAND COMPONENT         | H37D  | D30   | A37D   | 14,617                        | 0                      | 0                 | 0               | 0      | 14,617              |
| 31 CUSTOMER COMPONENT       | H37C  | C30   | A37C   | 24,394                        | 0                      | 0                 | 0               | 0      | 24,394              |
| 32 TOTAL UNDERGROUND LINES  |       |       | AUG    | 47,347                        | 40                     | 67                | 107             | 32     | 47,208              |
| 33 LINE TRANSFORMERS        |       |       |        |                               |                        |                   |                 |        |                     |
| 34 DEMAND COMPONENT         | H38D  | D30   | A38D   | 48,482                        | 0                      | 0                 | 0               | 0      | 48,482              |
| 35 CUSTOMER COMPONENT       | H38C  | CMB   | A38C   | 62,843                        | 0                      | 0                 | 0               | 0      | 62,843              |
| 36 TOTAL LINE TRANSFORMERS  |       |       | ALT    | 111,325                       | 0                      | 0                 | 0               | 0      | 111,325             |
| 37 SERVICES                 |       |       |        |                               |                        |                   |                 |        |                     |
| 38 DEMAND COMPONENT         | H39D  | D30   | A39D   | 12,149                        | 0                      | 0                 | 0               | 0      | 12,149              |
| 39 CUSTOMER COMPONENT       | H39C  | CM9   | A39C   | 131,119                       | 0                      | 0                 | 0               | 0      | 131,119             |
| 40 TOTAL SERVICES           |       |       | ASV    | 143,268                       | 0                      | 0                 | 0               | 0      | 143,268             |
| 41 METERS                   | H43   | CM1   | A43    | 24,700                        | 29                     | 15                | 44              | 0      | 24,656              |
| 42 AREA LIGHTING FIXTURES   | H44   | K401  | A44    | 2,294                         | 0                      | 0                 | 0               | 0      | 2,294               |
| 43 STREET LIGHTING          | H46   | K401  | A46    | 19,869                        | 0                      | 0                 | 0               | 0      | 19,869              |
| 44 TOTAL DISTRIBUTION PLANT |       |       | A30    | 874,812                       | 2,894                  | 2,364             | 5,258           | 2,264  | 867,290             |
| 45 DEMAND COMPONENT         |       |       | A30D   | 480,533                       | 2,865                  | 2,349             | 5,214           | 2,264  | 473,055             |
| 46 CUSTOMER COMPONENT       |       |       | A30C   | 394,279                       | 29                     | 15                | 44              | 0      | 394,235             |
| 47 TOTAL GENERAL PLANT      | H88   | K433  | A88    | 92,169                        | 1,370                  | 450               | 1,820           | 1,082  | 89,267              |
| 48 DEMAND COMPONENT         |       |       | A88D   | 71,306                        | 1,369                  | 450               | 1,819           | 1,082  | 68,405              |
| 49 CUSTOMER COMPONENT       |       |       | A88C   | 20,863                        | 1                      | 0                 | 1               | 0      | 20,862              |
| 50 TOTAL INTANGIBLE PLANT   | H95   | K433  | A95    | 7,900                         | 117                    | 39                | 156             | 93     | 7,651               |
| 51 DEMAND COMPONENT         |       |       | A95D   | 6,112                         | 117                    | 39                | 156             | 93     | 5,863               |
| 52 CUSTOMER COMPONENT       |       |       | A95C   | 1,788                         | 0                      | 0                 | 0               | 0      | 1,788               |
| 53 TOTAL DEPRECIATION AND   |       |       |        |                               |                        |                   |                 |        |                     |
| 54 AMORTIZATION RESERVE     |       |       | A00    | 2,560,294                     | 38,966                 | 13,439            | 52,405          | 30,767 | 2,477,122           |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 2

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

|    | INPUT                       | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM       | SUPPLY  | RESALE  | UGI     | PENNA.<br>JURISDICT |
|----|-----------------------------|-------|--------|-------------------------------|--------------|---------|---------|---------|---------------------|
|    |                             |       |        |                               | TRANSMISSION | PRIMARY | TOTAL   |         |                     |
| 1  | TOTAL NET ELECTRIC PLANT    |       | P01    | 5,926,567                     | 97,270       | 32,904  | 130,174 | 76,809  | 5,719,504           |
| 2  | DEMAND COMPONENT            |       | P01D   | 5,192,895                     | 97,199       | 32,870  | 130,069 | 76,809  | 4,986,017           |
| 3  | CUSTOMER COMPONENT          |       | P01C   | 733,672                       | 71           | 34      | 105     | 0       | 733,567             |
| 4  | NET PLANT NUCLEAR           |       | P01N   | 2,670,477                     | 58,239       | 17,826  | 76,065  | 46,020  | 2,548,392           |
| 5  | TOTAL ELECTRIC PLANT IN SVC |       | P00    | 8,486,861                     | 136,236      | 46,343  | 182,579 | 107,576 | 8,196,706           |
| 6  | DEMAND COMPONENT            |       | P00D   | 7,336,259                     | 136,135      | 46,294  | 182,429 | 107,576 | 7,046,254           |
| 7  | CUSTOMER COMPONENT          |       | P00C   | 1,150,602                     | 101          | 49      | 150     | 0       | 1,150,452           |
| 8  | ELEC PLT NUCLEAR            |       | P00N   | 3,344,740                     | 72,944       | 22,327  | 95,271  | 57,639  | 3,191,830           |
| 9  | ELEC PLT NON-NUCLEAR        |       | P000   | 5,142,121                     | 63,292       | 24,016  | 87,308  | 49,937  | 5,004,876           |
| 10 | DEMAND COMPONENT            |       | P000D  | 3,991,519                     | 63,191       | 23,967  | 87,158  | 49,937  | 3,854,424           |
| 11 | CUSTOMER COMPONENT          |       | P000C  | 1,150,602                     | 101          | 49      | 150     | 0       | 1,150,452           |
| 12 | ELEC PLANT LESS P07,08      |       | P0000  | 3,868,910                     | 35,525       | 15,517  | 51,042  | 27,996  | 3,789,872           |
| 13 | DEMAND COMPONENT            |       | P0000D | 2,718,308                     | 35,424       | 15,468  | 50,892  | 27,996  | 2,639,420           |
| 14 | CUSTOMER COMPONENT          |       | P0000C | 1,150,602                     | 101          | 49      | 150     | 0       | 1,150,452           |
| 15 | TOTAL PROD/TRANS/DIST PLANT |       | AT1    | 8,201,204                     | 131,990      | 44,950  | 176,940 | 104,219 | 7,920,045           |
| 16 | DEMAND COMPONENT            |       | AT1D   | 7,115,261                     | 131,891      | 44,902  | 176,793 | 104,219 | 6,834,249           |
| 17 | CUSTOMER COMPONENT          |       | AT1C   | 1,085,943                     | 99           | 48      | 147     | 0       | 1,085,796           |
| 18 | TOTAL TRANS/DIST PLANT      |       | AT2    | 2,939,203                     | 17,233       | 9,825   | 27,058  | 13,540  | 2,898,605           |
| 19 | DEMAND COMPONENT            |       | AT2D   | 1,853,260                     | 17,134       | 9,777   | 26,911  | 13,540  | 1,812,809           |
| 20 | CUSTOMER COMPONENT          |       | AT2C   | 1,085,943                     | 99           | 48      | 147     | 0       | 1,085,796           |
| 21 | DEPREC RES NUCLEAR          |       | A00N   | 674,263                       | 14,705       | 4,501   | 19,206  | 11,619  | 643,438             |
| 22 | AMORTIZATION RESERVE        |       | A00    | 2,560,294                     | 38,966       | 13,439  | 52,405  | 30,767  | 2,477,122           |
| 23 | DEMAND COMPONENT            |       | A00D   | 2,143,364                     | 38,936       | 13,424  | 52,360  | 30,767  | 2,060,237           |
| 24 | CUSTOMER COMPONENT          |       | A00C   | 416,930                       | 30           | 15      | 45      | 0       | 416,885             |
| 25 | DEPREC RES NON-NUCL         |       | A000   | 1,886,031                     | 24,261       | 8,938   | 33,199  | 19,148  | 1,833,684           |
| 26 | DEMAND COMPONENT            |       | A000D  | 1,469,101                     | 24,231       | 8,923   | 33,154  | 19,148  | 1,416,799           |
| 27 | CUSTOMER COMPONENT          |       | A000C  | 416,930                       | 30           | 15      | 45      | 0       | 416,885             |
| 28 | GENERAL PLANT ALLOCATOR     |       | K433   | 198,003                       | 2,943        | 966     | 3,909   | 2,326   | 191,768             |
| 29 | DEMAND COMPONENT            |       | K433D  | 153,184                       | 2,942        | 965     | 3,907   | 2,326   | 146,951             |
| 30 | CUSTOMER COMPONENT          |       | K433C  | 44,819                        | 1            | 1       | 2       | 0       | 44,817              |
| 31 | TOTAL M & S ALLOCATOR       |       | K939   | 234,740                       | 3,418        | 1,131   | 4,549   | 2,577   | 227,614             |
| 32 | DEMAND COMPONENT            |       | K939D  | 128,035                       | 2,320        | 786     | 3,106   | 1,833   | 123,096             |
| 33 | ENERGY COMPONENT            |       | K939E  | 53,571                        | 1,097        | 343     | 1,440   | 745     | 51,386              |
| 34 | CUSTOMER COMPONENT          |       | K939C  | 53,134                        | 2            | 1       | 3       | 0       | 53,131              |
| 35 | EXCLUDING ADMIN & GENERAL   |       | K929   | 198,003                       | 2,883        | 954     | 3,837   | 2,174   | 191,992             |
| 36 | DEMAND COMPONENT            |       | K929D  | 107,997                       | 1,957        | 663     | 2,620   | 1,546   | 103,831             |
| 37 | ENERGY COMPONENT            |       | K929E  | 45,187                        | 925          | 290     | 1,215   | 628     | 43,344              |
| 38 | CUSTOMER COMPONENT          |       | K929C  | 44,819                        | 1            | 1       | 2       | 0       | 44,817              |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

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

|    | INPUT                         | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |         |
|----|-------------------------------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|---------|
| 1  | SUBTRACTIVE ADJUSTMENTS       |       |        |                               |                        |                   |                 |        |                     |         |
| 2  | ACCU DEFERRED INCOME TAXES    |       |        |                               |                        |                   |                 |        |                     |         |
| 3  | TEST POWER SUSQUEHANNA        | TC18  | 010    | DF18                          | -13,855                | -302              | -93             | -395   | -238                | -13,222 |
| 4  | ACCEL AMORTIZATION PROPERTY   | TC40A | 010    | DF40A                         | 389                    | 8                 | 3               | 11     | 7                   | 371     |
| 5  | CLASS LIFE SYSTEM             | TC42A | P000   | DF42A                         | 36,385                 | 448               | 170             | 618    | 353                 | 35,414  |
| 6  | DEMAND COMPONENT              |       |        | DF42AD                        | 28,243                 | 447               | 170             | 617    | 353                 | 27,273  |
| 7  | CUSTOMER COMPONENT            |       |        | DF42AC                        | 8,142                  | 1                 | 0               | 1      | 0                   | 8,141   |
| 8  | COST OF REMOVAL               | TC42B | P000   | DF42B                         | 4,578                  | 56                | 22              | 78     | 44                  | 4,456   |
| 9  | DEMAND COMPONENT              |       |        | DF42BD                        | 3,554                  | 56                | 22              | 78     | 44                  | 3,432   |
| 10 | CUSTOMER COMPONENT            |       |        | DF42BC                        | 1,024                  | 0                 | 0               | 0      | 0                   | 1,024   |
| 11 | TEST FUEL MARTINS CREEK       | TC44  | 010    | DF44                          | 2,584                  | 56                | 18              | 74     | 44                  | 2,466   |
| 12 | ACRS AND MACRS                |       |        |                               |                        |                   |                 |        |                     |         |
| 13 | WHOLLY-OWNED COAL PROP        | TC46A | P08    | DF46A                         | 53,507                 | 1,167             | 357             | 1,524  | 922                 | 51,061  |
| 14 | NUCLEAR PROPERTY              | TC46B | P07    | DF46B                         | 688,385                | 15,013            | 4,595           | 19,608 | 11,863              | 656,914 |
| 15 | NUCLEAR FUEL                  | TC46C | EG10   | DF46C                         | 6,519                  | 133               | 42              | 175    | 91                  | 6,253   |
| 16 | OTHER NON-NUCLEAR PROP        | TC46D | P0000  | DF46D                         | 161,502                | 1,483             | 648             | 2,131  | 1,168               | 158,203 |
| 17 | DEMAND COMPONENT              |       |        | DF46DD                        | 113,472                | 1,479             | 646             | 2,125  | 1,168               | 110,179 |
| 18 | CUSTOMER COMPONENT            |       |        | DF46DC                        | 48,030                 | 4                 | 2               | 6      | 0                   | 48,024  |
| 19 | TOTAL ACRS AND MACRS          |       |        | DF46T                         | 909,913                | 17,796            | 5,642           | 23,438 | 14,044              | 872,431 |
| 20 | TOTAL ACCUM DEFERRED INC TAX  |       |        | DFT                           | 939,994                | 18,062            | 5,762           | 23,824 | 14,254              | 901,916 |
| 21 | DEMAND COMPONENT              |       |        | DFTD                          | 887,550                | 18,170            | 5,793           | 23,963 | 14,357              | 849,230 |
| 22 | ENERGY COMPONENT              |       |        | DFTE                          | -4,752                 | -113              | -33             | -146   | -103                | -4,503  |
| 23 | CUSTOMER COMPONENT            |       |        | DFTC                          | 57,196                 | 5                 | 2               | 7      | 0                   | 57,189  |
| 24 | CUSTOMER ADVANCES             | AC    | CM7    | CA00                          | 40                     | 0                 | 0               | 0      | 0                   | 40      |
| 25 | CUSTOMER DEPOSITS             | AD    | CM6    | DA00                          | 1,106                  | 0                 | 0               | 0      | 0                   | 1,106   |
| 26 | TOTAL-SUBTRACTIVE ADJUSTMENTS |       |        | PLDED                         | 941,140                | 18,062            | 5,762           | 23,824 | 14,254              | 903,062 |
| 27 | DEMAND COMPONENT              |       |        | PLDEDD                        | 887,550                | 18,170            | 5,793           | 23,963 | 14,357              | 849,230 |
| 28 | ENERGY COMPONENT              |       |        | PLDEDE                        | -4,752                 | -113              | -33             | -146   | -103                | -4,503  |
| 29 | CUSTOMER COMPONENT            |       |        | PLDEDC                        | 58,342                 | 5                 | 2               | 7      | 0                   | 58,335  |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

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

|                                  | INPUT | ALLOC | OUTPUT  | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|----------------------------------|-------|-------|---------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 ADDITIVE ADJUSTMENTS           |       |       |         |                               |                        |                   |                 |        |                     |
| 2 PLANT HELD FOR FUTURE USE      |       |       |         |                               |                        |                   |                 |        |                     |
| 3 PRODUCTION M-O-C               | QF10  | D10   | PF10    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 4 PRODUCTION OTHER               | QF11  | D10   | PF11    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 5 TRANSMISSION PLANT             | QF20  | D10   | PF20    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 6 DISTRIBUTION PLANT             |       |       |         |                               |                        |                   |                 |        |                     |
| 7 66-138KV                       | QF31  | D10   | PF31    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 8 PRIMARY                        | QF32  | D20   | PF32    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 9 SECONDARY                      | QF33  | P30   | PF33    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 10 DEMAND COMPONENT              |       |       | PF33D   | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 11 CUSTOMER COMPONENT            |       |       | PF33C   | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 12 TOTAL DISTRIBUTION PLANT      |       |       | PF30    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 13 GENERAL PLANT                 | QF88  | K433  | PF88    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 14 DEMAND COMPONENT              |       |       | PF88D   | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 15 CUSTOMER COMPONENT            |       |       | PF88C   | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 16 TOTAL PLANT FUTURE USE        |       |       | PF00    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 17 POLLUTION CONTROL PROJECTS    |       |       |         |                               |                        |                   |                 |        |                     |
| 18 NUCLEAR                       | IPCA  | D10   | PCA0    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 19 WHOLLY-OWNED COAL             | IPCB  | D10   | PCB0    | 5,638                         | 123                    | 38                | 161             | 97     | 5,380               |
| 20 OTHER NON-NUCLEAR             | IPCC  | D10   | PCC0    | 7,333                         | 160                    | 49                | 209             | 126    | 6,998               |
| 21 TOTAL POLLUTION CONTROL       |       |       | PCT0    | 12,971                        | 283                    | 87                | 370             | 223    | 12,378              |
| 22 TOTAL ADDITIVE ADJUSTMENTS    |       |       | PLADD   | 12,971                        | 283                    | 87                | 370             | 223    | 12,378              |
| 23 DEMAND COMPONENT              |       |       | PLADD0  | 12,971                        | 283                    | 87                | 370             | 223    | 12,378              |
| 24 CUSTOMER COMPONENT            |       |       | PLADD0C | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 25 TOTAL NET ORIG COST RATE BASE |       |       | NOP     | 4,998,398                     | 79,491                 | 27,229            | 106,720         | 62,778 | 4,828,900           |
| 26 DEMAND COMPONENT              |       |       | NOPD    | 4,318,316                     | 79,312                 | 27,164            | 106,476         | 62,675 | 4,149,165           |
| 27 ENERGY COMPONENT              |       |       | NOPE    | 4,752                         | 113                    | 33                | 146             | 103    | 4,503               |
| 28 CUSTOMER COMPONENT            |       |       | NOPC    | 675,330                       | 66                     | 32                | 98              | 0      | 675,232             |
| 29 WORKING CAPITAL               |       |       |         |                               |                        |                   |                 |        |                     |
| 30 FUEL INVENTORY                |       |       |         |                               |                        |                   |                 |        |                     |
| 31 WHOLLY-OWNED COAL             | M10A  | EG10  | M10A    | 65,251                        | 1,335                  | 420               | 1,755           | 906    | 62,590              |
| 32 OTHER NON-NUCLEAR             | M10B  | EG10  | M10B    | 27,235                        | 557                    | 176               | 733             | 378    | 26,124              |
| 33 NUCLEAR FUEL                  | M10C  | EG10  | M10C    | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 34 TOTAL FUEL                    |       |       | M10T    | 92,486                        | 1,892                  | 596               | 2,488           | 1,284  | 88,714              |
| 35 PLANT MATERIALS & SUPPLIES    |       |       |         |                               |                        |                   |                 |        |                     |
| 36 PRODUCTION                    |       |       |         |                               |                        |                   |                 |        |                     |
| 37 NUCLEAR                       | M11A  | D10   | M11A    | 32,619                        | 711                    | 218               | 929             | 562    | 31,128              |
| 38 WHOLLY-OWNED COAL             | M11B  | D10   | M11B    | 36,981                        | 807                    | 246               | 1,053           | 638    | 35,290              |
| 39 OTHER NON-NUCLEAR             | M11C  | D10   | M11C    | 12,737                        | 278                    | 85                | 363             | 219    | 12,155              |
| 40 TOTAL PRODUCTION              |       |       | M11T    | 82,337                        | 1,796                  | 549               | 2,345           | 1,419  | 78,573              |
| 41 TRANS/DIST                    | M14   | AT2   | M14     | 21,822                        | 128                    | 73                | 201             | 100    | 21,521              |
| 42 DEMAND COMPONENT              |       |       | M14D    | 13,759                        | 127                    | 73                | 200             | 100    | 13,459              |
| 43 CUSTOMER COMPONENT            |       |       | M14C    | 8,063                         | 1                      | 0                 | 1               | 0      | 8,062               |
| 44 TOTAL PLANT M & S             |       |       | M20T    | 104,159                       | 1,924                  | 622               | 2,546           | 1,519  | 100,094             |
| 45 TOTAL FUEL AND M & S          |       |       | MCD     | 196,645                       | 3,816                  | 1,218             | 5,034           | 2,803  | 188,808             |
| 46 DEMAND COMPONENT              |       |       | MCD0    | 96,096                        | 1,923                  | 622               | 2,545           | 1,519  | 92,032              |
| 47 ENERGY COMPONENT              |       |       | MCD0E   | 92,486                        | 1,892                  | 596               | 2,488           | 1,284  | 88,714              |
| 48 CUSTOMER COMPONENT            |       |       | MCD0C   | 8,063                         | 1                      | 0                 | 1               | 0      | 8,062               |
| 49 WORKING CASH                  |       |       |         |                               |                        |                   |                 |        |                     |
| 50 WORKING CASH O & M            | CASH  | MCAP  | MCA     | 18,135                        | 329                    | 109               | 438             | 230    | 17,467              |
| 51 DEMAND COMPONENT              |       |       | MCA0    | 4,594                         | 87                     | 31                | 118             | 66     | 4,410               |
| 52 ENERGY COMPONENT              |       |       | MCA0E   | 11,786                        | 242                    | 77                | 319             | 164    | 11,303              |
| 53 CUSTOMER COMPONENT            |       |       | MCA0C   | 1,755                         | 0                      | 0                 | 0               | 0      | 1,755               |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

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

|                                | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|--------------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 WORKING CAPITAL CONTINUED    |       |       |        |                               |                        |                   |                 |        |                     |
| 2 WORKING CASH CONTINUED       |       |       |        |                               |                        |                   |                 |        |                     |
| 3 PREPAYMENTS                  |       |       |        |                               |                        |                   |                 |        |                     |
| 4 INSURANCE                    |       |       |        |                               |                        |                   |                 |        |                     |
| 5 NUCLEAR PRODUCTION           | MCPA  | D10   | MCPA   | 1,861                         | 41                     | 12                | 53              | 32     | 1,776               |
| 6 WHOLLY-OWNED COAL PROO       | MCPB  | D10   | MCPB   | 1,628                         | 36                     | 10                | 46              | 28     | 1,554               |
| 7 OTHER NON-NUCLEAR PROO       | MCPD  | D10   | MCPD   | 877                           | 19                     | 6                 | 25              | 15     | 837                 |
| 8 OTHER PROPERTY               | MCPD  | AT2   | MCPD   | 381                           | 2                      | 2                 | 4               | 1      | 376                 |
| 9 DEMAND COMPONENT             |       |       | MCPID  | 240                           | 2                      | 2                 | 4               | 1      | 235                 |
| 10 CUSTOMER COMPONENT          |       |       | MCPIDC | 141                           | 0                      | 0                 | 0               | 0      | 141                 |
| 11 TOTAL PREPAID INSURANCE     |       |       | MCPIT  | 4,747                         | 98                     | 30                | 128             | 76     | 4,543               |
| 12 RENTS                       | MCPR  | AT2   | MCPR   | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 13 DEMAND COMPONENT            |       |       | MCPRD  | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 14 CUSTOMER COMPONENT          |       |       | MCPRC  | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 15 NRC FEE                     | MCPF  | P01N  | MCPF   | 141                           | 3                      | 1                 | 4               | 2      | 135                 |
| 16 POSTAGE                     | MCPD  | K433  | MCPD   | 139                           | 2                      | 1                 | 3               | 1      | 135                 |
| 17 DEMAND COMPONENT            |       |       | MCPD   | 107                           | 2                      | 1                 | 3               | 1      | 103                 |
| 18 CUSTOMER COMPONENT          |       |       | MCPDC  | 32                            | 0                      | 0                 | 0               | 0      | 32                  |
| 19 PPUC ANNUAL ASSES           | MCPRE | K401  | MCPRE  | 379                           | 0                      | 0                 | 0               | 0      | 379                 |
| 20 DEMAND COMPONENT            |       |       | MCPRED | 205                           | 0                      | 0                 | 0               | 0      | 205                 |
| 21 ENERGY COMPONENT            |       |       | MCPREE | 86                            | 0                      | 0                 | 0               | 0      | 86                  |
| 22 CUSTOMER COMPONENT          |       |       | MCPREC | 88                            | 0                      | 0                 | 0               | 0      | 88                  |
| 23 MISCELLANEOUS               | MCPM  | K939  | MCPM   | 6,032                         | 88                     | 29                | 117             | 66     | 5,849               |
| 24 DEMAND COMPONENT            |       |       | MCPMD  | 3,290                         | 60                     | 20                | 80              | 47     | 3,163               |
| 25 ENERGY COMPONENT            |       |       | MCPME  | 1,377                         | 28                     | 9                 | 37              | 19     | 1,321               |
| 26 CUSTOMER COMPONENT          |       |       | MCPMC  | 1,365                         | 0                      | 0                 | 0               | 0      | 1,365               |
| 27 TOTAL PREPAYMENTS           |       |       | MCPPT  | 11,438                        | 191                    | 61                | 252             | 145    | 11,041              |
| 28 ACCRUED TAXES               | MCT   | MCAP  | MCT    | -295                          | -5                     | -2                | -7              | -4     | -284                |
| 29 DEMAND COMPONENT            |       |       | MCTD   | -75                           | -1                     | -1                | -2              | -1     | -72                 |
| 30 ENERGY COMPONENT            |       |       | MCTE   | -192                          | -4                     | -1                | -5              | -3     | -184                |
| 31 CUSTOMER COMPONENT          |       |       | MCTC   | -29                           | 0                      | 0                 | 0               | 0      | -29                 |
| 32 SEMI ANNUAL INTEREST &      |       |       |        |                               |                        |                   |                 |        |                     |
| 33 PREFERRED DIVIDEND PAYMENTS |       |       |        |                               |                        |                   |                 |        |                     |
| 34 SEMI ANNUAL INTEREST        | AES   | MCAP  | EAS    | -29,103                       | -528                   | -175              | -703            | -368   | -28,032             |
| 35 DEMAND COMPONENT            |       |       | EASD   | -7,373                        | -139                   | -81               | -190            | -106   | -7,077              |
| 36 ENERGY COMPONENT            |       |       | EASE   | -18,914                       | -389                   | -124              | -513            | -262   | -18,139             |
| 37 CUSTOMER COMPONENT          |       |       | EASC   | -2,817                        | 0                      | -1                | -1              | 0      | -2,816              |
| 38 PREFERRED DIVIDEND PAYMENT  | AFS   | MCAP  | FAS    | -750                          | -14                    | -4                | -18             | -10    | -722                |
| 39 DEMAND COMPONENT            |       |       | FASD   | -190                          | -4                     | -1                | -5              | -3     | -182                |
| 40 ENERGY COMPONENT            |       |       | FASE   | -487                          | -10                    | -3                | -13             | -7     | -467                |
| 41 CUSTOMER COMPONENT          |       |       | FASC   | -73                           | 0                      | 0                 | 0               | 0      | -73                 |
| 42 TOT INT & PREF DIV PAYMENTS |       |       | EAFAT  | -29,853                       | -542                   | -179              | -721            | -378   | -28,754             |
| 43 TOTAL WORKING CASH          |       |       | CNC    | -575                          | -27                    | -11               | -38             | -7     | -530                |
| 44 DEMAND COMPONENT            |       |       | CMCD   | 5,306                         | 105                    | 31                | 136             | 83     | 5,087               |
| 45 ENERGY COMPONENT            |       |       | CMCE   | -6,345                        | -132                   | -42               | -174            | -90    | -6,081              |
| 46 CUSTOMER COMPONENT          |       |       | CMCC   | 464                           | 0                      | 0                 | 0               | 0      | 464                 |
| 47 TOTAL WORKING CAPITAL       |       |       | MOO    | 196,070                       | 3,789                  | 1,207             | 4,996           | 2,796  | 188,278             |
| 48 DEMAND COMPONENT            |       |       | MOOD   | 101,403                       | 2,029                  | 652               | 2,681           | 1,602  | 97,120              |
| 49 ENERGY COMPONENT            |       |       | MOOE   | 86,141                        | 1,760                  | 554               | 2,314           | 1,194  | 82,633              |
| 50 CUSTOMER COMPONENT          |       |       | MOOC   | 8,526                         | 1                      | 0                 | 1               | 0      | 8,525               |
| 51 TOTAL RATE BASE             |       |       | RBX    | 5,194,468                     | 83,280                 | 28,436            | 111,716         | 65,574 | 5,017,178           |
| 52 DEMAND COMPONENT            |       |       | RBXD   | 4,419,719                     | 81,340                 | 27,818            | 109,158         | 64,276 | 4,246,285           |
| 53 ENERGY COMPONENT            |       |       | RBXE   | 90,893                        | 1,873                  | 587               | 2,460           | 1,297  | 87,136              |
| 54 CUSTOMER COMPONENT          |       |       | RBXC   | 683,856                       | 67                     | 32                | 99              | 0      | 683,757             |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 2

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

|                                    | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|------------------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 OPERATION & MAINTENANCE EXPENSES |       |       |        |                               |                        |                   |                 |        |                     |
| 2 PRODUCTION                       |       |       |        |                               |                        |                   |                 |        |                     |
| 3 FUEL                             |       |       |        |                               |                        |                   |                 |        |                     |
| 4 NUCLEAR                          | G01A  | EG10  | EE01A  | 61,012                        | 1,249                  | 392               | 1,641           | 847    | 58,524              |
| 5 WHOLLY-OWNED COAL                | G01B  | EG10  | EE01B  | 302,304                       | 6,186                  | 1,947             | 8,133           | 4,194  | 289,977             |
| 6 OTHER NON-NUCLEAR                | G01C  | EG10  | EE01C  | 86,740                        | 1,775                  | 559               | 2,334           | 1,203  | 83,203              |
| 7 TOTAL FUEL                       |       |       | EE01T  | 450,056                       | 9,210                  | 2,898             | 12,108          | 6,244  | 431,704             |
| 8 POWER PURCHASES                  |       |       |        |                               |                        |                   |                 |        |                     |
| 9 OTHER UTILITIES                  | G04E  | EG10  | EE04E  | 20,186                        | 413                    | 130               | 543             | 280    | 19,363              |
| 10 NON-UTILITY GENER               | G05E  | EG10  | EE05E  | 229,157                       | 4,689                  | 1,476             | 6,165           | 3,179  | 219,813             |
| 11 SAFE HARBOR                     | G06D  | D10   | EE06D  | 9,845                         | 215                    | 65                | 280             | 170    | 9,395               |
| 12 PJM INTERCHANGE                 | G07E  | EG10  | EE07E  | 3,989                         | 82                     | 25                | 107             | 56     | 3,826               |
| 13 BORDERLINE-DEMAND               | G08D  | D10   | EE08D  | 6                             | 0                      | 0                 | 0               | 0      | 6                   |
| 14 BORDERLINE-ENERGY               | G08E  | EG10  | EE08E  | 113                           | 2                      | 1                 | 3               | 2      | 108                 |
| 15 TOTAL POWER PURCHASES           |       |       | EE09   | 263,296                       | 5,401                  | 1,697             | 7,098           | 3,687  | 252,511             |
| 16 DEMAND COMPONENT                |       |       | EE09D  | 9,851                         | 215                    | 65                | 280             | 170    | 9,401               |
| 17 ENERGY COMPONENT                |       |       | EE09E  | 253,445                       | 5,186                  | 1,632             | 6,818           | 3,517  | 243,110             |
| 18 INSTALLED CAPACITY PAYMENTS     | G12   | D10   | EE12   | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 19 DECOMMISSIONING                 | G13   | D10   | EE13   | 5,858                         | 128                    | 39                | 167             | 101    | 5,590               |
| 20 FOSSIL FUEL HANDLING            |       |       |        |                               |                        |                   |                 |        |                     |
| 21 WHOLLY-OWNED COAL               | G02A  | EG10  | EE02A  | 14,871                        | 304                    | 96                | 400             | 206    | 14,265              |
| 22 OTHER NON-NUCLEAR               | G02B  | EG10  | EE02B  | 5,988                         | 123                    | 38                | 161             | 83     | 5,744               |
| 23 TOTAL FUEL HANDLING             |       |       | EE02   | 20,859                        | 427                    | 134               | 561             | 289    | 20,009              |
| 24 ENERGY TRUST                    |       |       |        |                               |                        |                   |                 |        |                     |
| 25 FINANCING, OTHER                | G03   | EG10  | EE03   | 5,624                         | 115                    | 36                | 151             | 78     | 5,395               |
| 26 OTHER PRODUCTION EXP            |       |       |        |                               |                        |                   |                 |        |                     |
| 27 NUCLEAR                         |       |       |        |                               |                        |                   |                 |        |                     |
| 28 DEMAND COMPONENT                | G17AD | D10   | EE17AD | 90,651                        | 1,977                  | 605               | 2,582           | 1,562  | 86,507              |
| 29 ENERGY COMPONENT                | G17AE | EG10  | EE17AE | 35,047                        | 717                    | 226               | 943             | 486    | 33,618              |
| 30 TOTAL NUCLEAR                   |       |       | EE17A  | 125,698                       | 2,694                  | 831               | 3,525           | 2,048  | 120,125             |
| 31 WHOLLY-OWNED COAL               |       |       |        |                               |                        |                   |                 |        |                     |
| 32 DEMAND COMPONENT                | G17BD | D10   | EE17BD | 37,757                        | 823                    | 252               | 1,075           | 651    | 36,031              |
| 33 ENERGY COMPONENT                | G17BE | EG10  | EE17BE | 59,465                        | 1,217                  | 383               | 1,600           | 825    | 57,040              |
| 34 TOTAL WHOLLY-OWNED COAL         |       |       | EE17B  | 97,222                        | 2,040                  | 635               | 2,675           | 1,476  | 93,071              |
| 35 OTHER NON-NUCLEAR               |       |       |        |                               |                        |                   |                 |        |                     |
| 36 DEMAND COMPONENT                | G17CD | D10   | EE17CD | 41,612                        | 908                    | 277               | 1,185           | 717    | 39,710              |
| 37 ENERGY COMPONENT                | G17CE | EG10  | EE17CE | 13,739                        | 281                    | 89                | 370             | 190    | 13,179              |
| 38 TOTAL OTHER NON-NUCLEAR         |       |       | EE17C  | 55,351                        | 1,189                  | 366               | 1,555           | 907    | 52,889              |
| 39 TOTAL OTHER PRODUCTION EXP      |       |       | EE17T  | 278,271                       | 5,923                  | 1,832             | 7,755           | 4,431  | 266,085             |
| 40 DEMAND COMPONENT                |       |       | EE17TD | 170,020                       | 3,708                  | 1,134             | 4,842           | 2,930  | 162,248             |
| 41 ENERGY COMPONENT                |       |       | EE17TE | 108,251                       | 2,215                  | 698               | 2,913           | 1,501  | 103,837             |
| 42 TOTAL PRODUCTION                |       |       | EE10   | 1,023,964                     | 21,204                 | 6,636             | 27,840          | 14,830 | 981,294             |
| 43 DEMAND COMPONENT                |       |       | EE10D  | 185,729                       | 4,051                  | 1,238             | 5,289           | 3,201  | 177,239             |
| 44 ENERGY COMPONENT                |       |       | EE10E  | 838,235                       | 17,153                 | 5,398             | 22,551          | 11,629 | 804,055             |
| 45 TRANSMISSION                    | G20   | D10   | EE20   | 10,989                        | 240                    | 73                | 313             | 189    | 10,487              |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 2

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

|    | INPUT                                      | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI | PENNA.<br>JURISDICTION |        |
|----|--------------------------------------------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|-----|------------------------|--------|
| 1  | OPERATION & MAINTENANCE EXPENSES CONTINUED |       |        |                               |                        |                   |                 |     |                        |        |
| 2  | DISTRIBUTION                               |       |        |                               |                        |                   |                 |     |                        |        |
| 3  | SUBSTATIONS                                |       |        |                               |                        |                   |                 |     |                        |        |
| 4  | GENERATION STEP-UP                         | G26   | D10    | EE26                          | 238                    | 5                 | 2               | 7   | 4                      | 227    |
| 5  | 138/69 KV                                  | G27   | D10    | EE27                          | 2,806                  | 61                | 19              | 80  | 48                     | 2,678  |
| 6  | PRIMARY                                    | G28   | D20    | EE28                          | 9,446                  | 0                 | 78              | 78  | 0                      | 9,368  |
| 7  | SECONDARY                                  | G29   | D30    | EE29                          | 198                    | 0                 | 0               | 0   | 0                      | 198    |
| 8  | TOTAL SUBSTATIONS                          |       |        | EESS                          | 12,688                 | 66                | 99              | 165 | 52                     | 12,471 |
| 9  | OVERHEAD LINES                             |       |        |                               |                        |                   |                 |     |                        |        |
| 10 | 138/69 KV                                  | G31   | D10    | EE31                          | 9,580                  | 209               | 64              | 273 | 165                    | 9,142  |
| 11 | PRIMARY                                    | G32   | D20    | EE32                          | 7,932                  | 0                 | 66              | 66  | 0                      | 7,866  |
| 12 | SECONDARY                                  |       |        |                               |                        |                   |                 |     |                        |        |
| 13 | DEMAND COMPONENT                           | G33D  | D30    | EE33D                         | 8,773                  | 0                 | 0               | 0   | 0                      | 8,773  |
| 14 | CUSTOMER COMPONENT                         | G33C  | C30    | EE33C                         | 10,738                 | 0                 | 0               | 0   | 0                      | 10,738 |
| 15 | STREET LIGHTING                            | G34   | K401   | EE34                          | 1,004                  | 0                 | 0               | 0   | 0                      | 1,004  |
| 16 | TOTAL OVERHEAD LINES                       |       |        | EEOL                          | 38,027                 | 209               | 130             | 339 | 165                    | 37,823 |
| 17 | UNDERGROUND LINES                          |       |        |                               |                        |                   |                 |     |                        |        |
| 18 | 138/69 KV                                  | G35   | D10    | EE35                          | 144                    | 3                 | 1               | 4   | 3                      | 137    |
| 19 | PRIMARY                                    | G36   | D20    | EE36                          | 494                    | 0                 | 4               | 4   | 0                      | 490    |
| 20 | SECONDARY                                  |       |        |                               |                        |                   |                 |     |                        |        |
| 21 | DEMAND COMPONENT                           | G37D  | D30    | EE37D                         | 1,118                  | 0                 | 0               | 0   | 0                      | 1,118  |
| 22 | CUSTOMER COMPONENT                         | G37C  | C30    | EE37C                         | 1,866                  | 0                 | 0               | 0   | 0                      | 1,866  |
| 23 | TOTAL UNDERGROUND LINES                    |       |        | EEUG                          | 3,622                  | 3                 | 5               | 8   | 3                      | 3,611  |
| 24 | LINE TRANSFORMERS                          |       |        |                               |                        |                   |                 |     |                        |        |
| 25 | DEMAND COMPONENT                           | G38D  | D30    | EE38D                         | 2,123                  | 0                 | 0               | 0   | 0                      | 2,123  |
| 26 | CUSTOMER COMPONENT                         | G38C  | CM8    | EE38C                         | 2,751                  | 0                 | 0               | 0   | 0                      | 2,751  |
| 27 | TOTAL LINE TRANSFORMERS                    |       |        | EELT                          | 4,874                  | 0                 | 0               | 0   | 0                      | 4,874  |
| 28 | SERVICES                                   |       |        |                               |                        |                   |                 |     |                        |        |
| 29 | DEMAND COMPONENT                           | G39D  | D30    | EE39D                         | 425                    | 0                 | 0               | 0   | 0                      | 425    |
| 30 | CUSTOMER COMPONENT                         | G39C  | CM9    | EE39C                         | 4,582                  | 0                 | 0               | 0   | 0                      | 4,582  |
| 31 | TOTAL SERVICES                             |       |        | EESV                          | 5,007                  | 0                 | 0               | 0   | 0                      | 5,007  |
| 32 | MISC DIST EXPENSE & RENTS                  | G42   | P30    | EE42                          | 12,438                 | 43                | 35              | 78  | 34                     | 12,326 |
| 33 | DEMAND COMPONENT                           |       |        | EE42D                         | 7,154                  | 43                | 34              | 77  | 34                     | 7,043  |
| 34 | CUSTOMER COMPONENT                         |       |        | EE42C                         | 5,284                  | 0                 | 1               | 1   | 0                      | 5,283  |
| 35 | METERS                                     | G43   | CM1    | EE43                          | 10,543                 | 13                | 6               | 19  | 0                      | 10,524 |
| 36 | STREET LIGHTING                            | G46   | K401   | EE46                          | 2,549                  | 0                 | 0               | 0   | 0                      | 2,549  |
| 37 | CUSTOMER INSTALLATIONS                     | G47   | CM9    | EE47                          | 4,051                  | 0                 | 0               | 0   | 0                      | 4,051  |
| 38 | TOTAL DISTRIBUTION                         |       |        | EE30                          | 93,799                 | 334               | 275             | 609 | 254                    | 92,936 |
| 39 | DEMAND COMPONENT                           |       |        | EE30D                         | 50,431                 | 321               | 268             | 589 | 254                    | 49,588 |
| 40 | CUSTOMER COMPONENT                         |       |        | EE30C                         | 43,368                 | 13                | 7               | 20  | 0                      | 43,348 |
| 41 | CUSTOMER ACCOUNTS                          |       |        |                               |                        |                   |                 |     |                        |        |
| 42 | METER READING                              | G50   | CM2    | EE50                          | 9,378                  | 1                 | 1               | 2   | 0                      | 9,376  |
| 43 | UNCOLLECTIBLE                              | G51   | CM5    | EE51                          | 16,932                 | 0                 | 0               | 0   | 0                      | 16,932 |
| 44 | OTHER                                      | G55   | C10    | EE55                          | 25,674                 | 0                 | 0               | 0   | 0                      | 25,674 |
| 45 | TOTAL CUSTOMER ACCTS                       |       |        | EE56                          | 51,984                 | 1                 | 1               | 2   | 0                      | 51,982 |
| 46 | CUST SERVICE & INFORMATION                 | G60   | K401   | EE60                          | 18,067                 | 0                 | 0               | 0   | 0                      | 18,067 |
| 47 | SALES                                      | G65   | K401   | EE65                          | 4,959                  | 0                 | 0               | 0   | 0                      | 4,959  |
| 48 | ADMINISTRATIVE & GENERAL EXPENSES          |       |        |                               |                        |                   |                 |     |                        |        |
| 49 | PPUC REGULATORY                            | G70   | K401   | EE70                          | 4,218                  | 0                 | 0               | 0   | 0                      | 4,218  |
| 50 | DEMAND COMPONENT                           |       |        | EE70D                         | 2,281                  | 0                 | 0               | 0   | 0                      | 2,281  |
| 51 | ENERGY COMPONENT                           |       |        | EE70E                         | 952                    | 0                 | 0               | 0   | 0                      | 952    |
| 52 | CUSTOMER COMPONENT                         |       |        | EE70C                         | 985                    | 0                 | 0               | 0   | 0                      | 985    |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 2

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

|    | INPUT                                      | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |           |
|----|--------------------------------------------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|-----------|
| 1  | OPERATION & MAINTENANCE EXPENSES CONTINUED |       |        |                               |                        |                   |                 |        |                     |           |
| 2  | FERC REGULATORY                            | G71   | C11    | EE71                          | 701                    | 350               | 351             | 701    | 0                   | 0         |
| 3  | DEMAND COMPONENT                           |       |        | EE71D                         | 478                    | 234               | 244             | 478    | 0                   | 0         |
| 4  | ENERGY COMPONENT                           |       |        | EE71E                         | 222                    | 116               | 106             | 222    | 0                   | 0         |
| 5  | CUSTOMER COMPONENT                         |       |        | EE71C                         | 0                      | 0                 | 0               | 0      | 0                   | 0         |
| 6  | PROPERTY INSURANCE                         |       |        |                               |                        |                   |                 |        |                     |           |
| 7  | NUCLEAR PRODUCTION                         | G72A  | D10    | EE72A                         | 4,791                  | 104               | 32              | 136    | 83                  | 4,572     |
| 8  | WHOLLY-OWNED COAL PROD                     | G72B  | D10    | EE72B                         | 1,508                  | 33                | 10              | 43     | 26                  | 1,439     |
| 9  | OTHER NON-NUCLEAR PROD                     | G72C  | D10    | EE72C                         | 813                    | 18                | 5               | 23     | 14                  | 776       |
| 10 | OTHER PROPERTY                             | G72D  | AT2    | EE72D                         | 352                    | 2                 | 1               | 3      | 2                   | 347       |
| 11 | DEMAND COMPONENT                           |       |        | EE72DD                        | 222                    | 2                 | 1               | 3      | 2                   | 217       |
| 12 | CUSTOMER COMPONENT                         |       |        | EE72DC                        | 130                    | 0                 | 0               | 0      | 0                   | 130       |
| 13 | TOTAL PROPERTY INSURANCE                   |       |        | EE72T                         | 7,464                  | 157               | 48              | 205    | 125                 | 7,134     |
| 14 | EMPLOYEE BENEFITS                          | G73   | K939   | EE73                          | 59,246                 | 863               | 285             | 1,148  | 651                 | 57,447    |
| 15 | DEMAND COMPONENT                           |       |        | EE73D                         | 32,315                 | 586               | 198             | 784    | 463                 | 31,068    |
| 16 | ENERGY COMPONENT                           |       |        | EE73E                         | 13,521                 | 277               | 87              | 364    | 188                 | 12,969    |
| 17 | CUSTOMER COMPONENT                         |       |        | EE73C                         | 13,410                 | 0                 | 1               | 1      | 0                   | 13,409    |
| 18 | OTHER A & G                                | G75   | K929   | EE75                          | 83,162                 | 1,211             | 401             | 1,612  | 913                 | 80,637    |
| 19 | DEMAND COMPONENT                           |       |        | EE75D                         | 45,359                 | 822               | 279             | 1,101  | 649                 | 43,609    |
| 20 | ENERGY COMPONENT                           |       |        | EE75E                         | 18,979                 | 389               | 121             | 510    | 264                 | 18,205    |
| 21 | CUSTOMER COMPONENT                         |       |        | EE75C                         | 18,824                 | 1                 | 0               | 1      | 0                   | 18,823    |
| 22 | TOT ADMIN & GEN EXPENSES                   |       |        | EE79                          | 154,791                | 2,581             | 1,085           | 3,666  | 1,689               | 149,436   |
| 23 | DEMAND COMPONENT                           |       |        | EE79D                         | 87,767                 | 1,799             | 769             | 2,568  | 1,237               | 83,962    |
| 24 | ENERGY COMPONENT                           |       |        | EE79E                         | 33,674                 | 781               | 315             | 1,096  | 452                 | 32,126    |
| 25 | CUSTOMER COMPONENT                         |       |        | EE79C                         | 33,349                 | 1                 | 1               | 2      | 0                   | 33,347    |
| 26 | TOTAL O & M BEFORE ADJUST                  |       |        | EE80                          | 1,358,553              | 24,360            | 8,070           | 32,430 | 16,962              | 1,309,161 |
| 27 | DEMAND COMPONENT                           |       |        | EE80D                         | 339,875                | 6,410             | 2,349           | 8,759  | 4,881               | 326,235   |
| 28 | ENERGY COMPONENT                           |       |        | EE80E                         | 871,909                | 17,934            | 5,713           | 23,647 | 12,081              | 836,181   |
| 29 | CUSTOMER COMPONENT                         |       |        | EE80C                         | 146,769                | 16                | 8               | 24     | 0                   | 146,745   |
| 30 | ADJUSTMENTS TO O & M EXPENSES              |       |        |                               |                        |                   |                 |        |                     |           |
| 31 | M/O COAL & OTHER SALES                     | G81A  | EG10   | EE81A                         | 907                    | 19                | 5               | 24     | 13                  | 870       |
| 32 | PJM & OTHER UTILITY PURCH                  | G81B  | EG10   | EE81B                         | 9,817                  | 201               | 63              | 264    | 136                 | 9,417     |
| 33 | TOTAL ENERGY COST ADJUST                   |       |        | EE81                          | 10,724                 | 220               | 68              | 288    | 149                 | 10,287    |
| 34 | WAGE EXPENSE                               | G82   | K939   | EE82                          | -599                   | -9                | -3              | -12    | -6                  | -581      |
| 35 | EMPLOYEE BENEFITS EXPENSE                  | G83   | K939   | EE83                          | 136                    | 2                 | 1               | 3      | 1                   | 132       |
| 36 | RATE CASE EXPENSE                          | G84   | K401   | EE84                          | -745                   | 0                 | 0               | 0      | 0                   | -745      |
| 37 | LAND MGT/RECREATIONAL FACIL                | G85   | D10    | EE85                          | -455                   | -10               | -3              | -13    | -8                  | -434      |
| 38 | INTEREST ON CUST DEPOSITS                  | G86   | K401   | EE86                          | 122                    | 0                 | 0               | 0      | 0                   | 122       |
| 39 | VOLUNTARY EARLY RETIREMENT                 | G87   | K939   | EE87                          | -12,423                | -181              | -60             | -241   | -136                | -12,046   |
| 40 | DECOMMISSIONING SSES                       | G88   | D10    | EE88                          | 18,840                 | 411               | 126             | 537    | 324                 | 17,979    |
| 41 | DECOMMISSIONING FOSSIL                     | G89   | D10    | EE89                          | 45,103                 | 984               | 301             | 1,285  | 777                 | 43,041    |
| 42 | MANAGEMENT AUDIT COSTS                     | G90   | K401   | EE90                          | 182                    | 0                 | 0               | 0      | 0                   | 182       |
| 43 | AMORT OF WINDOM DEFERRAL                   | G91   | K401   | EE91                          | 1,199                  | 0                 | 0               | 0      | 0                   | 1,199     |
| 44 | SOCIAL PROGRAMS                            | G92   | K401   | EE92                          | 3,530                  | 0                 | 0               | 0      | 0                   | 3,530     |
| 45 | ENVIRONMENTAL REMEDIATION                  | G93   | D10    | EE93                          | 1,153                  | 25                | 8               | 33     | 20                  | 1,100     |
| 46 | TOTAL ADJUSTMENTS                          |       |        | EE99                          | 66,767                 | 1,442             | 438             | 1,880  | 1,121               | 63,766    |
| 47 | DEMAND COMPONENT                           |       |        | EE99D                         | 60,074                 | 1,282             | 389             | 1,671  | 1,013               | 57,390    |
| 48 | ENERGY COMPONENT                           |       |        | EE99E                         | 8,621                  | 160               | 49              | 209    | 108                 | 8,304     |
| 49 | CUSTOMER COMPONENT                         |       |        | EE99C                         | -1,928                 | 0                 | 0               | 0      | 0                   | -1,928    |
| 50 | TOTAL OPER & MAINT EXPENSES                |       |        | EE00                          | 1,425,320              | 25,802            | 8,508           | 34,310 | 18,083              | 1,372,927 |
| 51 | DEMAND COMPONENT                           |       |        | EE00D                         | 399,949                | 7,693             | 2,737           | 10,430 | 5,894               | 383,625   |
| 52 | ENERGY COMPONENT                           |       |        | EE00E                         | 880,530                | 18,094            | 5,762           | 23,856 | 12,189              | 844,485   |
| 53 | CUSTOMER COMPONENT                         |       |        | EE00C                         | 144,840                | 16                | 8               | 24     | 0                   | 144,816   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 2

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

|                            | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI   | PENNA.<br>JURISDICT |
|----------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|-------|---------------------|
| 1 DEPRECIATION EXPENSE     |       |       |        |                               |                        |                   |                 |       |                     |
| 2 PRODUCTION               |       |       |        |                               |                        |                   |                 |       |                     |
| 3 NUCLEAR                  | G007  | D10   | ED07   | 154,218                       | 3,363                  | 1,030             | 4,393           | 2,657 | 147,168             |
| 4 WHOLLY-OWNED COAL        | G008  | D10   | ED08   | 65,431                        | 1,427                  | 437               | 1,864           | 1,127 | 62,440              |
| 5 OTHER NON-NUCLEAR        | G009  | D10   | ED09   | 23,044                        | 503                    | 153               | 656             | 397   | 21,991              |
| 6 TOTAL PRODUCTION         |       |       | ED10   | 242,693                       | 5,293                  | 1,620             | 6,913           | 4,181 | 231,599             |
| 7 TRANSMISSION             |       |       |        |                               |                        |                   |                 |       |                     |
| 8 500/230 KV               | G015  | D10   | ED15   | 6,314                         | 138                    | 42                | 180             | 109   | 6,025               |
| 9 138/69 KV                | G016  | D15   | ED16   | 1,812                         | 40                     | 12                | 52              | 32    | 1,728               |
| 10 TOTAL TRANSMISSION      |       |       | ED20   | 8,126                         | 178                    | 54                | 232             | 141   | 7,753               |
| 11 DISTRIBUTION            |       |       |        |                               |                        |                   |                 |       |                     |
| 12 SUBSTATIONS             |       |       |        |                               |                        |                   |                 |       |                     |
| 13 GENERATION STEP-UP      | G026  | D10   | ED26   | 119                           | 3                      | 0                 | 3               | 2     | 114                 |
| 14 138/69 KV               | G027  | D10   | ED27   | 1,356                         | 30                     | 9                 | 39              | 23    | 1,294               |
| 15 PRIMARY                 | G028  | D20   | ED28   | 4,548                         | 0                      | 38                | 38              | 0     | 4,510               |
| 16 SECONDARY               | G029  | D30   | ED29   | 97                            | 0                      | 0                 | 0               | 0     | 97                  |
| 17 TOTAL SUBSTATIONS       |       |       | ED33   | 6,120                         | 33                     | 47                | 80              | 25    | 6,015               |
| 18 OVERHEAD LINES          |       |       |        |                               |                        |                   |                 |       |                     |
| 19 138/69 KV               | G031  | D10   | ED31   | 7,664                         | 167                    | 51                | 218             | 132   | 7,314               |
| 20 PRIMARY                 | G032  | D20   | ED32   | 6,808                         | 0                      | 56                | 56              | 0     | 6,752               |
| 21 SECONDARY               |       |       |        |                               |                        |                   |                 |       |                     |
| 22 DEMAND COMPONENT        | G033D | D30   | ED33D  | 7,229                         | 0                      | 0                 | 0               | 0     | 7,229               |
| 23 CUSTOMER COMPONENT      | G033C | C30   | ED33C  | 9,415                         | 0                      | 0                 | 0               | 0     | 9,415               |
| 24 STREET LIGHTING         | G034  | K401  | ED34   | 726                           | 0                      | 0                 | 0               | 0     | 726                 |
| 25 TOTAL OVERHEAD LINES    |       |       | ED0L   | 31,842                        | 167                    | 107               | 274             | 132   | 31,436              |
| 26 UNDERGROUND LINES       |       |       |        |                               |                        |                   |                 |       |                     |
| 27 138/69 KV               | G035  | D10   | ED35   | 361                           | 8                      | 2                 | 10              | 7     | 344                 |
| 28 PRIMARY                 | G036  | D20   | ED36   | 1,299                         | 0                      | 11                | 11              | 0     | 1,288               |
| 29 SECONDARY               |       |       |        |                               |                        |                   |                 |       |                     |
| 30 DEMAND COMPONENT        | G037D | D30   | ED37D  | 2,909                         | 0                      | 0                 | 0               | 0     | 2,909               |
| 31 CUSTOMER COMPONENT      | G037C | C30   | ED37C  | 4,856                         | 0                      | 0                 | 0               | 0     | 4,856               |
| 32 TOTAL UNDERGROUND LINES |       |       | EDUG   | 9,425                         | 8                      | 13                | 21              | 7     | 9,397               |
| 33 LINE TRANSFORMERS       |       |       |        |                               |                        |                   |                 |       |                     |
| 34 DEMAND COMPONENT        | G038D | D30   | ED38D  | 3,415                         | 0                      | 0                 | 0               | 0     | 3,415               |
| 35 CUSTOMER COMPONENT      | G038C | C48   | ED38C  | 4,427                         | 0                      | 0                 | 0               | 0     | 4,427               |
| 36 TOTAL LINE TRANSFORMERS |       |       | EDLT   | 7,842                         | 0                      | 0                 | 0               | 0     | 7,842               |
| 37 SERVICES                |       |       |        |                               |                        |                   |                 |       |                     |
| 38 DEMAND COMPONENT        | G039D | D30   | ED39D  | 817                           | 0                      | 0                 | 0               | 0     | 817                 |
| 39 CUSTOMER COMPONENT      | G039C | C49   | ED39C  | 8,817                         | 0                      | 0                 | 0               | 0     | 8,817               |
| 40 TOTAL SERVICES          |       |       | EDSV   | 9,634                         | 0                      | 0                 | 0               | 0     | 9,634               |
| 41 METERS                  | G043  | C41   | ED43   | 3,451                         | 4                      | 2                 | 6               | 0     | 3,445               |
| 42 AREA LIGHTING FIXTURES  | G044  | K401  | ED44   | 171                           | 0                      | 0                 | 0               | 0     | 171                 |
| 43 STREET LIGHTING         | G046  | K401  | ED46   | 2,207                         | 0                      | 0                 | 0               | 0     | 2,207               |
| 44 TOTAL DISTRIBUTION      |       |       | ED30   | 70,692                        | 212                    | 169               | 381             | 164   | 70,147              |
| 45 DEMAND COMPONENT        |       |       | ED30D  | 36,622                        | 208                    | 167               | 375             | 164   | 36,083              |
| 46 CUSTOMER COMPONENT      |       |       | ED30C  | 34,070                        | 4                      | 2                 | 6               | 0     | 34,064              |
| 47 GENERAL                 | G088  | K433  | ED88   | 11,665                        | 173                    | 57                | 230             | 137   | 11,298              |
| 48 DEMAND COMPONENT        |       |       | ED88D  | 9,025                         | 173                    | 57                | 230             | 137   | 8,658               |
| 49 CUSTOMER COMPONENT      |       |       | ED88C  | 2,640                         | 0                      | 0                 | 0               | 0     | 2,640               |
| 50 TOTAL DEPRECIATION AND  |       |       |        |                               |                        |                   |                 |       |                     |
| 51 AMORTIZATION EXPENSE    |       |       | ED00   | 333,176                       | 5,856                  | 1,900             | 7,756           | 4,623 | 320,797             |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 2

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

|                                   | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI   | PENNA.<br>JURISDICTION |
|-----------------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|-------|------------------------|
| 1 TAXES                           |       |       |        |                               |                        |                   |                 |       |                        |
| 2 TAXES OTHER THAN INCOME,        |       |       |        |                               |                        |                   |                 |       |                        |
| 3 EXCLUDING GROSS RECEIPTS        |       |       |        |                               |                        |                   |                 |       |                        |
| 4 CAPITAL STOCK                   | GT1   | P01   | ET1    | 31,659                        | 520                    | 175               | 695             | 411   | 30,553                 |
| 5 DEMAND COMPONENT                |       |       | ET1D   | 27,740                        | 520                    | 174               | 694             | 411   | 26,635                 |
| 6 CUSTOMER COMPONENT              |       |       | ET1C   | 3,919                         | 0                      | 1                 | 1               | 0     | 3,918                  |
| 7 PUBLIC UTILITY REALTY           | GT3   | P01   | ET3    | 40,187                        | 660                    | 223               | 883             | 521   | 38,783                 |
| 8 DEMAND COMPONENT                |       |       | ET3D   | 35,212                        | 660                    | 222               | 882             | 521   | 33,809                 |
| 9 CUSTOMER COMPONENT              |       |       | ET3C   | 4,975                         | 0                      | 1                 | 1               | 0     | 4,974                  |
| 10 REGULATORY ASSESSMENT          | GT5   | K401  | ET5    | 813                           | 0                      | 0                 | 0               | 0     | 813                    |
| 11 DEMAND COMPONENT               |       |       | ET5D   | 440                           | 0                      | 0                 | 0               | 0     | 440                    |
| 12 ENERGY COMPONENT               |       |       | ET5E   | 184                           | 0                      | 0                 | 0               | 0     | 184                    |
| 13 CUSTOMER COMPONENT             |       |       | ET5C   | 190                           | 0                      | 0                 | 0               | 0     | 190                    |
| 14 LOCAL PROPERTY & OTHER         | GT6   | P01   | ET6    | 677                           | 11                     | 4                 | 15              | 9     | 653                    |
| 15 DEMAND COMPONENT               |       |       | ET6D   | 593                           | 11                     | 4                 | 15              | 9     | 569                    |
| 16 CUSTOMER COMPONENT             |       |       | ET6C   | 84                            | 0                      | 0                 | 0               | 0     | 84                     |
| 17 SALES & USE                    | GT7   | P01   | ET7    | 0                             | 0                      | 0                 | 0               | 0     | 0                      |
| 18 DEMAND COMPONENT               |       |       | ET7D   | 0                             | 0                      | 0                 | 0               | 0     | 0                      |
| 19 CUSTOMER COMPONENT             |       |       | ET7C   | 0                             | 0                      | 0                 | 0               | 0     | 0                      |
| 20 FEDERAL ENVIRONMENTAL          | GT8   | P01   | ET8    | 688                           | 11                     | 4                 | 15              | 9     | 664                    |
| 21 DEMAND COMPONENT               |       |       | ET8D   | 603                           | 11                     | 4                 | 15              | 9     | 579                    |
| 22 CUSTOMER COMPONENT             |       |       | ET8C   | 85                            | 0                      | 0                 | 0               | 0     | 85                     |
| 23 PAYROLL TAXES                  | GP01  | K939  | EP01   | 17,193                        | 250                    | 83                | 333             | 189   | 16,671                 |
| 24 DEMAND COMPONENT               |       |       | EP01D  | 9,378                         | 170                    | 57                | 227             | 135   | 9,016                  |
| 25 ENERGY COMPONENT               |       |       | EP01E  | 3,924                         | 80                     | 25                | 105             | 55    | 3,764                  |
| 26 CUSTOMER COMPONENT             |       |       | EP01C  | 3,892                         | 0                      | 0                 | 0               | 0     | 3,892                  |
| 27 TOTAL TAXES OTHER THAN INCOME, |       |       |        |                               |                        |                   |                 |       |                        |
| 28 EXCLUDING GROSS RECEIPTS       |       |       | ET01   | 91,217                        | 1,452                  | 489               | 1,941           | 1,139 | 88,137                 |
| 29 DEMAND COMPONENT               |       |       | ET01D  | 73,965                        | 1,371                  | 463               | 1,834           | 1,084 | 71,047                 |
| 30 ENERGY COMPONENT               |       |       | ET01E  | 4,107                         | 80                     | 25                | 105             | 55    | 3,947                  |
| 31 CUSTOMER COMPONENT             |       |       | ET01C  | 13,144                        | 1                      | 0                 | 1               | 0     | 13,143                 |
| 32 CAPITAL STOCK INCREASE         | GT1P  | K401  | ET1P   | 1,832                         | 0                      | 0                 | 0               | 0     | 1,832                  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 2

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

|                                | INPUT  | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI  | PENNA.<br>JURISDICT |
|--------------------------------|--------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|------|---------------------|
| 1 TAXES                        |        |       |        |                               |                        |                   |                 |      |                     |
| 2 DEFERRED INCOME TAXES        |        |       |        |                               |                        |                   |                 |      |                     |
| 3 TEST POWER SUSQUEHANNA       | ITD18  | D10   | TX18   | 648                           | 14                     | 4                 | 18              | 12   | 618                 |
| 4 POLLUTION CONTROL FACILITIES | ITD40A | D10   | TX40A  | -81                           | -2                     | 0                 | -2              | -2   | -77                 |
| 5 CLASS LIFE SYSTEM            | ITD42A | P000  | TX42A  | -1,232                        | -15                    | -6                | -21             | -12  | -1,199              |
| 6 DEMAND COMPONENT             |        |       | TX42AD | -956                          | -15                    | -6                | -21             | -12  | -923                |
| 7 CUSTOMER COMPONENT           |        |       | TX42AC | -276                          | 0                      | 0                 | 0               | 0    | -276                |
| 8 COST OF REMOVAL              | ITD42B | P000  | TX42B  | -723                          | -9                     | -3                | -12             | -7   | -704                |
| 9 DEMAND COMPONENT             |        |       | TX42BD | -561                          | -9                     | -3                | -12             | -7   | -542                |
| 10 CUSTOMER COMPONENT          |        |       | TX42BC | -162                          | 0                      | 0                 | 0               | 0    | -162                |
| 11 ACRS AND MACRS              |        |       |        |                               |                        |                   |                 |      |                     |
| 12 WHOLLY-OWNED COAL PROP      | ITD46A | P08   | TX46A  | 1,938                         | 42                     | 13                | 55              | 34   | 1,849               |
| 13 NUCLEAR PROPERTY            | ITD46B | P07   | TX46B  | -33,412                       | -729                   | -223              | -952            | -575 | -31,885             |
| 14 NUCLEAR FUEL                | ITD46C | EG10  | TX46C  | -3,711                        | -76                    | -24               | -100            | -51  | -3,560              |
| 15 OTHER NON-NUCLEAR PROP      | ITD46D | P0000 | TX46D  | 20,112                        | 185                    | 80                | 268             | 146  | 19,701              |
| 16 DEMAND COMPONENT            |        |       | TX46DD | 14,131                        | 184                    | 80                | 264             | 146  | 13,721              |
| 17 CUSTOMER COMPONENT          |        |       | TX46DC | 5,981                         | 1                      | 0                 | 1               | 0    | 5,980               |
| 18 TOTAL ACRS AND MACRS        |        |       | TX46T  | -15,073                       | -578                   | -154              | -732            | -446 | -13,895             |
| 19 MARTINS CREEK TEST FUEL     | ITD50  | D10   | TX50   | -175                          | -4                     | -1                | -5              | -3   | -167                |
| 20 TOTAL DEFERRED INCOME TAXES |        |       | TXT    | -16,636                       | -594                   | -160              | -754            | -458 | -15,424             |
| 21 DEMAND COMPONENT            |        |       | TXTD   | -18,469                       | -518                   | -137              | -655            | -407 | -17,407             |
| 22 CUSTOMER COMPONENT          |        |       | TXTC   | 5,544                         | 0                      | 1                 | 1               | 0    | 5,543               |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 2

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

|                                                      | INPUT  | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM       | SUPPLY  | RESALE | UGI    | PENNA.<br>JURISDICT |
|------------------------------------------------------|--------|-------|--------|-------------------------------|--------------|---------|--------|--------|---------------------|
|                                                      |        |       |        |                               | TRANSMISSION | PRIMARY | TOTAL  |        |                     |
| 1 TAXES CONTINUED                                    |        |       |        |                               |              |         |        |        |                     |
| 2 INVESTMENT TAX CREDIT                              |        |       |        |                               |              |         |        |        |                     |
| 3 AMORTIZATION                                       | ITDA91 | P00   | TXA91  | -8,930                        | -143         | -49     | -192   | -113   | -8,625              |
| 4 DEMAND COMPONENT                                   |        |       | TXA91D | -7,719                        | -143         | -49     | -192   | -113   | -7,414              |
| 5 CUSTOMER COMPONENT                                 |        |       | TXA91C | -1,211                        | 0            | 0       | 0      | 0      | -1,211              |
| 6 PROVISION                                          | ITD891 | P00   | TXB91  | 0                             | 0            | 0       | 0      | 0      | 0                   |
| 7 DEMAND COMPONENT                                   |        |       | TXB91D | 0                             | 0            | 0       | 0      | 0      | 0                   |
| 8 CUSTOMER COMPONENT                                 |        |       | TXB91C | 0                             | 0            | 0       | 0      | 0      | 0                   |
| 9 NET INVESTMENT TAX CREDIT                          |        |       | TX91   | -8,930                        | -143         | -49     | -192   | -113   | -8,625              |
| 10 DEMAND COMPONENT                                  |        |       | TX91D  | -7,719                        | -143         | -49     | -192   | -113   | -7,414              |
| 11 CUSTOMER COMPONENT                                |        |       | TX91C  | -1,211                        | 0            | 0       | 0      | 0      | -1,211              |
| 12 GROSS RECEIPTS TAX                                |        |       | TXG    | 99,957                        | 1,541        | 0       | 1,541  | 0      | 98,416              |
| 13 DEMAND COMPONENT                                  |        |       | TXGD   | 53,387                        | 1,014        | 0       | 1,014  | 0      | 52,373              |
| 14 ENERGY COMPONENT                                  |        |       | TXGE   | 34,915                        | 525          | 0       | 525    | 0      | 34,390              |
| 15 CUSTOMER COMPONENT                                |        |       | TXGC   | 11,655                        | 1            | 0       | 1      | 0      | 11,654              |
| 16 STATE AND FEDERAL INCOME TAXES FROM P             |        |       |        |                               |              |         |        |        |                     |
| 17 PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN |        |       |        |                               |              |         |        |        |                     |
| 18 TOTAL STATE INC TAX                               |        |       | TSTX   | 55,051                        | 1,229        | -1,066  | 163    | 409    | 54,479              |
| 19 DEMAND COMPONENT                                  |        |       | TSTXD  | 46,168                        | 1,140        | -1,062  | 78     | 361    | 45,729              |
| 20 ENERGY COMPONENT                                  |        |       | TSTXE  | 5,921                         | 89           | -4      | 85     | 49     | 5,787               |
| 21 CUSTOMER COMPONENT                                |        |       | TSTXC  | 2,961                         | 1            | -2      | -1     | 0      | 2,962               |
| 22 TOTAL FEDERAL INC TAX                             |        |       | TFTX   | 156,232                       | 3,489        | -3,023  | 466    | 1,165  | 154,601             |
| 23 DEMAND COMPONENT                                  |        |       | TFTXD  | 131,135                       | 3,236        | -3,009  | 227    | 1,028  | 129,880             |
| 24 ENERGY COMPONENT                                  |        |       | TFTXE  | 16,731                        | 250          | -9      | 241    | 137    | 16,353              |
| 25 CUSTOMER COMPONENT                                |        |       | TFTXC  | 8,367                         | 2            | -4      | -2     | 0      | 8,369               |
| 26 TOTAL TAXES                                       |        |       | TX99   | 376,891                       | 6,974        | -3,809  | 3,165  | 2,143  | 371,583             |
| 27 DEMAND COMPONENT                                  |        |       | TX99D  | 278,467                       | 6,099        | -3,792  | 2,307  | 1,953  | 274,207             |
| 28 ENERGY COMPONENT                                  |        |       | TX99E  | 57,963                        | 869          | -12     | 857    | 189    | 56,917              |
| 29 CUSTOMER COMPONENT                                |        |       | TX99C  | 40,461                        | 6            | -5      | 1      | 0      | 40,460              |
| 30 MISCELLANEOUS ALLOWABLE EXPENSE                   |        |       |        |                               |              |         |        |        |                     |
| 31 REGULATORY CREDITS/DEBITS                         | ITD81  | D10   | TX81   | -30,607                       | -667         | -205    | -872   | -527   | -29,208             |
| 32 EMISSION ALLOWANCE DISPOSAL                       | ITD82  | EG10  | TX82   | -486                          | -10          | -3      | -13    | -7     | -466                |
| 33 TOTAL-MISC ALLOWABLE EXPENSE                      |        |       | TX89   | -31,093                       | -677         | -208    | -885   | -534   | -29,674             |
| 34 TOTAL OPERATING EXPENSES                          |        |       | TOE    | 2,104,294                     | 37,955       | 6,391   | 44,346 | 24,315 | 2,035,633           |
| 35 DEMAND COMPONENT                                  |        |       | TOED   | 943,789                       | 18,967       | 635     | 19,602 | 11,936 | 912,251             |
| 36 ENERGY COMPONENT                                  |        |       | TOEE   | 938,494                       | 18,963       | 5,750   | 24,713 | 12,379 | 901,402             |
| 37 CUSTOMER COMPONENT                                |        |       | TOEC   | 222,012                       | 26           | 5       | 31     | 0      | 221,981             |
| 38 (LN 26 -14 -18)                                   |        |       | OEBT   | 1,893,011                     | 33,237       | 10,480  | 43,717 | 22,740 | 1,826,554           |
| 39 DEMAND COMPONENT                                  |        |       | OEBTD  | 766,486                       | 14,591       | 4,706   | 19,297 | 10,547 | 736,642             |
| 40 ENERGY COMPONENT                                  |        |       | OEBTE  | 915,842                       | 18,623       | 5,764   | 24,387 | 12,193 | 879,262             |
| 41 CUSTOMER COMPONENT                                |        |       | OEBTC  | 210,683                       | 22           | 11      | 33     | 0      | 210,650             |
| 42 OTHER OPER EXP W/O SIT & FIT                      |        |       | TOOE   | 1,893,011                     | 33,237       | 10,480  | 43,717 | 22,740 | 1,826,554           |
| 43 DEMAND COMPONENT                                  |        |       | TOOED  | 766,486                       | 14,591       | 4,706   | 19,297 | 10,547 | 736,642             |
| 44 ENERGY COMPONENT                                  |        |       | TOOEE  | 915,842                       | 18,623       | 5,764   | 24,387 | 12,193 | 879,262             |
| 45 CUSTOMER COMPONENT                                |        |       | TOOEC  | 210,683                       | 22           | 11      | 33     | 0      | 210,650             |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY - OPERATING EXPENSES  
\$1,000

PART 2

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

|                                  | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|----------------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 SUMMARY - TOTAL TAXES          |       |       |        |                               |                        |                   |                 |        |                     |
| 2 TOTAL-TAXES OTHER THAN INCOME, |       |       |        |                               |                        |                   |                 |        |                     |
| 3 EXCLUDING GROSS RECEIPTS       |       |       | ET01   | 91,217                        | 1,452                  | 489               | 1,941           | 1,139  | 88,137              |
| 4 TOT-DEF INC TAXES              |       |       | TXT    | -16,636                       | -594                   | -160              | -754            | -458   | -18,424             |
| 5 TOTAL-ITC                      |       |       | TX91   | -8,930                        | -143                   | -49               | -192            | -113   | -8,625              |
| 6 GROSS RECEIPTS TAX             |       |       | TXG    | 99,957                        | 1,541                  | 0                 | 1,541           | 0      | 98,416              |
| 7 TOTAL-STATE INC TAX            |       |       | TSTX   | 55,051                        | 1,229                  | -1,066            | 163             | 409    | 54,479              |
| 8 TOTAL-FED INC TAX              |       |       | TFTX   | 156,232                       | 3,489                  | -3,023            | 466             | 1,165  | 154,601             |
| 9 TOTAL TAXES                    |       |       | TX99   | 376,891                       | 6,974                  | -3,809            | 3,165           | 2,143  | 371,583             |
| 10 SUMMARY - OPERATING EXPENSES  |       |       |        |                               |                        |                   |                 |        |                     |
| 11 O & M PRODUCTION              |       |       | EE10   | 1,023,964                     | 21,204                 | 6,636             | 27,840          | 14,830 | 981,294             |
| 12 O & M TRANSMISSION            |       |       | EE20   | 10,989                        | 240                    | 73                | 313             | 189    | 10,407              |
| 13 O & M DISTRIBUTION            |       |       | EE30   | 93,799                        | 334                    | 275               | 609             | 254    | 92,956              |
| 14 O & M CUSTOMER ACCOUNTS       |       |       | EE56   | 51,984                        | 1                      | 1                 | 2               | 0      | 51,982              |
| 15 O & M CUST SVC & INFO         |       |       | EE60   | 18,067                        | 0                      | 0                 | 0               | 0      | 18,067              |
| 16 O & M SALES                   |       |       | EE65   | 4,959                         | 0                      | 0                 | 0               | 0      | 4,959               |
| 17 O & M ADMIN & GENERAL         |       |       | EE79   | 154,791                       | 2,581                  | 1,085             | 3,666           | 1,689  | 149,656             |
| 18 ADJUSTS TO O & M EXPENSES     |       |       | EE99   | 66,767                        | 1,442                  | 438               | 1,880           | 1,121  | 63,766              |
| 19 TOTAL OPER & MAINT EXPENSES   |       |       | EE00   | 1,425,320                     | 25,802                 | 8,808             | 34,310          | 18,083 | 1,372,927           |
| 20 DEMAND COMPONENT              |       |       | EE00D  | 399,949                       | 7,693                  | 2,737             | 10,430          | 5,894  | 385,625             |
| 21 ENERGY COMPONENT              |       |       | EE00E  | 880,530                       | 18,094                 | 6,071             | 23,856          | 12,189 | 844,485             |
| 22 CUSTOMER COMPONENT            |       |       | EE00C  | 144,840                       | 16                     | 8                 | 24              | 0      | 144,816             |
| 23 DEPRECIATION & AMORTIZATION   |       |       | ED00   | 333,176                       | 5,856                  | 1,900             | 7,756           | 4,623  | 320,797             |
| 24 DEMAND COMPONENT              |       |       | ED00D  | 296,466                       | 5,852                  | 1,898             | 7,750           | 4,623  | 284,093             |
| 25 CUSTOMER COMPONENT            |       |       | ED00C  | 36,710                        | 4                      | 2                 | 6               | 0      | 36,704              |
| 26 TAXES                         |       |       | TX99   | 376,891                       | 6,974                  | -3,809            | 3,165           | 2,143  | 371,583             |
| 27 DEMAND COMPONENT              |       |       | TX99D  | 278,467                       | 6,099                  | -3,792            | 2,307           | 1,953  | 274,207             |
| 28 ENERGY COMPONENT              |       |       | TX99E  | 57,963                        | 869                    | -12               | 857             | 189    | 56,917              |
| 29 CUSTOMER COMPONENT            |       |       | TX99C  | 40,461                        | 6                      | -5                | 1               | 0      | 40,460              |
| 30 MISC ALLOWABLE EXPENSES       |       |       | TX89   | -31,093                       | -677                   | -208              | -885            | -534   | -29,674             |
| 31 TOTAL OPERATING EXPENSES      |       |       | TOE    | 2,104,294                     | 37,955                 | 6,391             | 44,346          | 24,315 | 2,035,633           |
| 32 DEMAND COMPONENT              |       |       | TOED   | 943,789                       | 18,967                 | 635               | 19,602          | 11,936 | 912,281             |
| 33 ENERGY COMPONENT              |       |       | TOEE   | 938,494                       | 18,963                 | 5,750             | 24,713          | 12,379 | 901,402             |
| 34 CUSTOMER COMPONENT            |       |       | TOEC   | 222,012                       | 26                     | 5                 | 31              | 0      | 221,981             |
| 35 SUMMARY - OPERATING EXPENSES  |       |       |        |                               |                        |                   |                 |        |                     |
| 36 STATE INCOME TAX              |       |       | TSTX   | 55,051                        | 1,229                  | -1,066            | 163             | 409    | 54,479              |
| 37 FEDERAL INCOME TAX            |       |       | TFTX   | 156,232                       | 3,489                  | -3,023            | 466             | 1,165  | 154,601             |
| 38 OTHER OPER EXP M/O SIT & FIT  |       |       | TOOE   | 1,893,011                     | 33,237                 | 10,480            | 43,717          | 22,740 | 1,826,554           |
| 39 TOTAL OPERATING EXPENSES      |       |       | TOE    | 2,104,294                     | 37,955                 | 6,391             | 44,346          | 24,315 | 2,035,633           |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES  
 \$1,000

PART 2

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

|    | INPUT                       | ALLOC  | OUTPUT   | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|----|-----------------------------|--------|----------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1  | OPERATING REVENUES          |        |          |                               |                        |                   |                 |        |                     |
| 2  | SALE OF ELECTRICITY         |        |          |                               |                        |                   |                 |        |                     |
| 3  | RATE REVENUE                | RR     |          | 2,329,921                     | 41,691                 | 0                 | 41,691          | 24,628 | 2,263,602           |
| 4  | ENERGY/FUEL REVS            | ECR    |          | -21,486                       | 0                      | 0                 | 0               | 0      | -21,486             |
| 5  | STATE TAX ADJ SURCHARGE     | STAS   |          | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 6  | SPEC BASE RATE CREDIT ADJ   | SBRCA  |          | -38,084                       | 0                      | 0                 | 0               | 0      | -38,084             |
| 7  | TOTAL SALE OF ELECTRICITY   |        | RRT      | 2,270,351                     | 41,691                 | 0                 | 41,691          | 24,628 | 2,204,032           |
| 8  | ANNUALIZATION               | ANN    |          | 25,615                        | 0                      | 0                 | 0               | 0      | 25,615              |
| 9  | LATE PAYMENT CHARGES        | S11    | K401 R11 | 7,074                         | 0                      | 0                 | 0               | 0      | 7,074               |
| 10 | TOT ADJ'D SALE OF ELECTRIC  |        | RRTT     | 2,303,040                     | 41,691                 | 0                 | 41,691          | 24,628 | 2,236,721           |
| 11 | OTHER OPERATING REVENUES    |        |          |                               |                        |                   |                 |        |                     |
| 12 | MISC SERVICE REVS (451)     | S20    | K401 R20 | 203                           | 0                      | 0                 | 0               | 0      | 203                 |
| 13 | RENT-ELEC ATTACHM'TS (454)  | S23    | P30 R23  | 12,692                        | 44                     | 36                | 80              | 34     | 12,578              |
| 14 | DEMAND COMPONENT            |        | R23D     | 7,300                         | 44                     | 35                | 79              | 34     | 7,187               |
| 15 | CUSTOMER COMPONENT          |        | R23C     | 5,392                         | 0                      | 1                 | 1               | 0      | 5,391               |
| 16 | GENERAL (456)               | S24    | K939 R24 | 7,124                         | 104                    | 34                | 138             | 78     | 6,908               |
| 17 | DEMAND COMPONENT            |        | R24D     | 3,886                         | 71                     | 23                | 94              | 56     | 3,736               |
| 18 | ENERGY COMPONENT            |        | R24E     | 1,626                         | 33                     | 11                | 44              | 22     | 1,560               |
| 19 | CUSTOMER COMPONENT          |        | R24C     | 1,613                         | 0                      | 0                 | 0               | 0      | 1,613               |
| 20 | CAPAC & TRANS ENTITLE(456)  | S25    | D10 R25  | 21,885                        | 477                    | 146               | 623             | 378    | 20,884              |
| 21 | ENERGY SALES (ACCT 447)     |        |          |                               |                        |                   |                 |        |                     |
| 22 | GPU (MUG OUTPUT) (447)      | S32    | EG10 R32 | 3,043                         | 62                     | 20                | 82              | 42     | 2,919               |
| 23 | 2-PARTY (447)               | S34    | EG10 R34 | 19,589                        | 401                    | 126               | 527             | 272    | 18,790              |
| 24 | PJM (447)                   | S38    | EG10 R38 | 107,642                       | 2,203                  | 693               | 2,896           | 1,493  | 103,253             |
| 25 | TOTAL ENERGY SALES          |        | R40      | 130,274                       | 2,666                  | 839               | 3,505           | 1,807  | 124,962             |
| 26 | TOTAL OTHER OPERATING REVS  |        |          |                               |                        |                   |                 |        |                     |
| 27 | DEMAND COMPONENT            |        | ROOT     | 172,178                       | 3,291                  | 1,055             | 4,346           | 2,297  | 165,535             |
| 28 | ENERGY COMPONENT            |        | ROOTD    | 33,070                        | 591                    | 205               | 796             | 468    | 31,806              |
| 29 | CUSTOMER COMPONENT          |        | ROOTE    | 131,900                       | 2,699                  | 850               | 3,549           | 1,829  | 126,522             |
|    |                             |        | ROOTC    | 7,208                         | 1                      | 0                 | 1               | 0      | 7,207               |
| 30 | TOTAL OPERATING REVENUES    |        |          |                               |                        |                   |                 |        |                     |
|    |                             |        | ROT      | 2,475,218                     | 44,982                 | 1,055             | 46,037          | 26,925 | 2,402,256           |
| 31 | DERIVATION-                 |        |          |                               |                        |                   |                 |        |                     |
| 32 | BASE FOR GROSS RECEIPTS TAX |        |          |                               |                        |                   |                 |        |                     |
| 33 | TOTAL OPERATING REVENUES    |        |          |                               |                        |                   |                 |        |                     |
| 34 | MINUS: EXEMPT GRT REVENUE   |        | ROT      | 2,475,218                     | 44,982                 | 1,055             | 46,037          | 26,925 | 2,402,256           |
| 35 | CITIZENS ELECTRIC           | FTR1   |          | 6,665                         | 6,665                  | 0                 | 6,665           | 0      | 0                   |
| 36 | PRIMARY (NONE)              | FPR1   |          | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 37 | UGI                         | FUGI   |          | 24,628                        | 0                      | 0                 | 0               | 24,628 | 0                   |
| 38 | GRT ADJUSTMENT              | ADJGRT |          | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 39 | TOTAL OTHER OPERATING REVS  |        |          |                               |                        |                   |                 |        |                     |
| 40 | BASE FOR GR RECEIPTS TAX    |        | ROOT     | 172,178                       | 3,291                  | 1,055             | 4,346           | 2,297  | 165,535             |
| 41 | GROSS RECEIPTS TAX          |        | RRBG     | 2,271,747                     | 35,026                 | 0                 | 35,026          | 0      | 2,236,721           |
| 42 | 1114 44 X 4.4%              |        | TXGR     | 99,957                        | 1,541                  | 0                 | 1,541           | 0      | 98,416              |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES  
\$1,000

PART 2

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

|                                   | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|-----------------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 DERIVATION-                     |       |       |        |                               |                        |                   |                 |        |                     |
| 2 TAXABLE NET INCOME              |       |       |        |                               |                        |                   |                 |        |                     |
| 3 OPERATING REVENUES              |       |       | ROT    | 2,475,218                     | 44,982                 | 1,055             | 46,037          | 26,925 | 2,402,256           |
| 4 MINUS: OTHER OPERATING EXPENSES |       |       | OEBT   | 1,893,011                     | 33,237                 | 10,480            | 43,717          | 22,740 | 1,826,554           |
| 5 (LN 26 -14 -18)                 |       |       | TAXI   | 582,207                       | 11,745                 | -9,425            | 2,320           | 4,185  | 575,702             |
| 6 EQUALS: TAXABLE INCOME          |       |       |        |                               |                        |                   |                 |        |                     |
| 7 PLUS: ADJ'S TO TAXABLE INCOME   |       |       | TAT    | -83,379                       | -592                   | -290              | -882            | -481   | -82,016             |
| 8 (P22 LN 22)                     |       |       | TNI    | 498,828                       | 11,153                 | -9,715            | 1,438           | 3,704  | 493,686             |
| 9 EQUALS: TAXABLE NET INCOME      |       |       |        |                               |                        |                   |                 |        |                     |
| 10 STATE INCOME TAX CALCULATION   |       |       |        |                               |                        |                   |                 |        |                     |
| 11 TAXABLE NET INCOME             |       |       | TNI    | 498,828                       | 11,153                 | -9,715            | 1,438           | 3,704  | 493,686             |
| 12 ADJUSTMENTS TO STATE TAXABLE   |       |       |        |                               |                        |                   |                 |        |                     |
| 13 INCOME (P23 LN 16)             |       |       | TASI   | 76                            | -3                     | -1                | -4              | -3     | 83                  |
| 14 STATE TAXABLE INCOME           |       |       | TSTI   | 498,904                       | 11,150                 | -9,716            | 1,434           | 3,701  | 493,769             |
| 15 STATE INCOME TAX @ 10.99%      |       |       | GSIT   | 54,830                        | 1,225                  | -1,067            | 158             | 406    | 54,266              |
| 16 STATE INCOME TAX ADJ'S         |       |       |        |                               |                        |                   |                 |        |                     |
| 17 (P23 LN 25)                    |       |       | TSTA   | 221                           | 4                      | 1                 | 5               | 3      | 213                 |
| 18 TOTAL-STATE INCOME TAX         |       |       |        |                               |                        |                   |                 |        |                     |
| 19 (LN 15 + 17)                   |       |       | TSIT1  | 55,051                        | 1,229                  | -1,066            | 163             | 409    | 54,479              |
| 20 FEDERAL INC TAX CALCULATION    |       |       |        |                               |                        |                   |                 |        |                     |
| 21 TAXABLE NET INCOME             |       |       | TNI    | 498,828                       | 11,153                 | -9,715            | 1,438           | 3,704  | 493,686             |
| 22 DEDUCTIONS                     |       |       |        |                               |                        |                   |                 |        |                     |
| 23 STATE INCOME TAX (LN 15)       |       |       | GSIT   | 54,830                        | 1,225                  | -1,067            | 158             | 406    | 54,266              |
| 24 TOTAL-DEDUCTIONS               |       |       | TSFS   | 54,830                        | 1,225                  | -1,067            | 158             | 406    | 54,266              |
| 25 FEDERAL TAXABLE INCOME         |       |       | TFTI   | 443,999                       | 9,927                  | -8,647            | 1,280           | 3,298  | 439,421             |
| 26 FEDERAL INCOME TAX @ 35.0%     |       |       | GFIT   | 155,399                       | 3,475                  | -3,027            | 448             | 1,154  | 153,797             |
| 27 FEDERAL INCOME TAX ADJ'S       |       |       |        |                               |                        |                   |                 |        |                     |
| 28 (P24 LN 21)                    |       |       | TAFI   | 833                           | 14                     | 4                 | 18              | 11     | 804                 |
| 29 TOTAL-FEDERAL INCOME TAX       |       |       | TFIT1  | 156,232                       | 3,489                  | -3,023            | 466             | 1,165  | 154,601             |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES  
 \$1,000

PART 2

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

|                                  | INPUT  | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|----------------------------------|--------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 ADJUSTMENTS TO TAXABLE INCOME  |        |       |        |                               |                        |                   |                 |        |                     |
| 2 INTEREST EXPENSE               | ITA1   | RBX   | TA1    | -192,634                      | -3,088                 | -1,055            | -4,143          | -2,432 | -186,059            |
| 3 DEMAND COMPONENT               |        |       | TA10   | -163,903                      | -3,016                 | -1,032            | -4,048          | -2,384 | -157,471            |
| 4 ENERGY COMPONENT               |        |       | TA1E   | -3,371                        | -69                    | -22               | -91             | -48    | -3,232              |
| 5 CUSTOMER COMPONENT             |        |       | TA1C   | -25,360                       | -2                     | -2                | -4              | 0      | -25,356             |
| 6 TOTAL DEFERRED INCOME TAXES    |        |       | TX1    | -16,636                       | -594                   | -160              | -754            | -458   | -15,424             |
| 7 DEMAND COMPONENT               |        |       | TX1D   | -18,469                       | -518                   | -137              | -655            | -407   | -17,407             |
| 8 ENERGY COMPONENT               |        |       | TX1E   | -3,711                        | -76                    | -24               | -100            | -51    | -3,560              |
| 9 CUSTOMER COMPONENT             |        |       | TX1C   | 5,544                         | 0                      | 1                 | 1               | 0      | 5,543               |
| 10 NET INVESTMENT TAX CREDIT     |        |       | TX91   | -8,930                        | -143                   | -49               | -192            | -113   | -8,625              |
| 11 DEMAND COMPONENT              |        |       | TX91D  | -7,719                        | -143                   | -49               | -192            | -113   | -7,414              |
| 12 CUSTOMER COMPONENT            |        |       | TX91C  | -1,211                        | 0                      | 0                 | 0               | 0      | -1,211              |
| 13 BOOK DEPRECIATION & AMORT     |        |       |        |                               |                        |                   |                 |        |                     |
| 14 NUCLEAR                       | ITAA13 | ED00N | TAA13  | 154,209                       | 3,363                  | 1,030             | 4,393           | 2,657  | 147,159             |
| 15 WHOLLY-OWNED COAL             | ITAB13 | ED08  | TAB13  | 84,112                        | 1,834                  | 562               | 2,396           | 1,449  | 80,267              |
| 16 OTHER PRODUCTION              | ITAC13 | ED09  | TAC13  | 2,913                         | 64                     | 19                | 83              | 50     | 2,780               |
| 17 TRANSMISSION                  | ITAD13 | ED20  | TAD13  | 8,135                         | 178                    | 54                | 232             | 141    | 7,762               |
| 18 DISTRIBUTION                  | ITAE13 | ED30  | TAE13  | 70,694                        | 212                    | 169               | 381             | 164    | 70,149              |
| 19 DEMAND COMPONENT              |        |       | TAE13D | 40,620                        | 210                    | 168               | 378             | 164    | 40,078              |
| 20 CUSTOMER COMPONENT            |        |       | TAE13C | 30,074                        | 2                      | 1                 | 3               | 0      | 30,071              |
| 21 GENERAL PLANT                 | ITAF13 | ED88  | TAF13  | 12,368                        | 183                    | 61                | 244             | 145    | 11,979              |
| 22 DEMAND COMPONENT              |        |       | TAF13D | 9,568                         | 183                    | 61                | 244             | 145    | 9,179               |
| 23 ENERGY COMPONENT              |        |       | TAF13E | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 24 CUSTOMER COMPONENT            |        |       | TAF13C | 2,800                         | 0                      | 0                 | 0               | 0      | 2,800               |
| 25 TOTAL BOOK DEPREC & AMORT     |        |       | TA13   | 332,431                       | 5,834                  | 1,895             | 7,729           | 4,606  | 320,096             |
| 26 DEMAND COMPONENT              |        |       | TA13D  | 299,558                       | 5,832                  | 1,893             | 7,725           | 4,606  | 287,227             |
| 27 ENERGY COMPONENT              |        |       | TA13E  | 0                             | 0                      | 0                 | 0               | 0      | 0                   |
| 28 CUSTOMER COMPONENT            |        |       | TA13C  | 32,873                        | 2                      | 2                 | 4               | 0      | 32,869              |
| 29 DEPREC CHARGED TO CLEARING    | ITA14  | ED000 | TA14   | 676                           | 9                      | 4                 | 13              | 7      | 656                 |
| 30 DEMAND COMPONENT              |        |       | TA14D  | 537                           | 9                      | 4                 | 13              | 7      | 517                 |
| 31 CUSTOMER COMPONENT            |        |       | TA14C  | 139                           | 0                      | 0                 | 0               | 0      | 139                 |
| 32 TAX DEPRECIATION              |        |       |        |                               |                        |                   |                 |        |                     |
| 33 NUCLEAR PROPERTY              | ITAA15 | ED00N | TAA15  | -27,953                       | -610                   | -186              | -796            | -482   | -26,675             |
| 34 WHOLLY-OWNED COAL             | ITAB15 | ED08  | TAB15  | -47,433                       | -1,034                 | -317              | -1,351          | -817   | -45,265             |
| 35 OTHER PRODUCTION              | ITAC15 | ED09  | TAC15  | -23,685                       | -517                   | -157              | -674            | -408   | -22,603             |
| 36 TRANSMISSION                  | ITAD15 | ED20  | TAD15  | -12,086                       | -265                   | -80               | -345            | -210   | -11,531             |
| 37 DISTRIBUTION                  | ITAE15 | ED30  | TAE15  | -105,024                      | -315                   | -251              | -566            | -244   | -104,214            |
| 38 DEMAND COMPONENT              |        |       | TAE15D | -60,346                       | -311                   | -250              | -561            | -244   | -59,541             |
| 39 CUSTOMER COMPONENT            |        |       | TAE15C | -44,678                       | -4                     | -1                | -5              | 0      | -44,673             |
| 40 GENERAL PLANT                 | ITAF15 | ED88  | TAF15  | -24,490                       | -363                   | -120              | -483            | -287   | -23,720             |
| 41 DEMAND COMPONENT              |        |       | TAF15D | -18,946                       | -363                   | -120              | -483            | -287   | -18,176             |
| 42 CUSTOMER COMPONENT            |        |       | TAF15C | -5,544                        | 0                      | 0                 | 0               | 0      | -5,544              |
| 43 NUCLEAR FUEL                  | ITAG15 | EG10  | TAG15  | -36,220                       | -741                   | -233              | -974            | -503   | -34,743             |
| 44 TOTAL TAX DEPRECIATION        |        |       | TA15   | -276,891                      | -3,845                 | -1,344            | -5,189          | -2,951 | -268,751            |
| 45 DEMAND COMPONENT              |        |       | TA15D  | -190,450                      | -3,100                 | -1,110            | -4,210          | -2,448 | -183,792            |
| 46 ENERGY COMPONENT              |        |       | TA15E  | -36,220                       | -741                   | -233              | -974            | -503   | -34,743             |
| 47 CUSTOMER COMPONENT            |        |       | TA15C  | -50,221                       | -4                     | -1                | -5              | 0      | -50,216             |
| 48 ENERGY COST RATE              | ITA18  | K401  | TA18   | 9,690                         | 0                      | 0                 | 0               | 0      | 9,690               |
| 49 POST RETIREMENT BENEFITS      | ITA20  | K929  | TA20   | 7,715                         | 112                    | 38                | 150             | 84     | 7,481               |
| 50 DEMAND COMPONENT              |        |       | TA20D  | 4,208                         | 76                     | 26                | 102             | 60     | 4,046               |
| 51 ENERGY COMPONENT              |        |       | TA20E  | 1,761                         | 36                     | 11                | 47              | 25     | 1,689               |
| 52 CUSTOMER COMPONENT            |        |       | TA20C  | 1,746                         | 0                      | 0                 | 0               | 0      | 1,746               |
| 53 BALANCE CARRIED FORWARD       |        |       |        |                               |                        |                   |                 |        |                     |
| 54 ADJUSTMENTS TO TAXABLE INCOME |        |       | TAST1  | -152,294                      | -1,827                 | -709              | -2,536          | -1,341 | -148,417            |
| 55 DEMAND COMPONENT              |        |       | TAST1D | -80,446                       | -937                   | -429              | -1,366          | -739   | -78,341             |
| 56 ENERGY COMPONENT              |        |       | TAST1E | -33,612                       | -886                   | -279              | -1,165          | -602   | -31,845             |
| 57 CUSTOMER COMPONENT            |        |       | TAST1C | -38,237                       | -3                     | -2                | -5              | 0      | -38,232             |

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES  
\$1,000

PART 2

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

|                                  | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI    | PENNA.<br>JURISDICT |
|----------------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|--------|---------------------|
| 1 BALANCE BROUGHT FORWARD        |       |       |        | -152,294                      | -1,827                 | -709              | -2,536          | -1,341 | -148,417            |
| 2 ADJUSTMENTS TO TAXABLE INCOME  |       |       | TAST1  |                               |                        |                   |                 |        |                     |
| 3 CONTINUED                      |       |       |        |                               |                        |                   |                 |        |                     |
| 4 NUCLEAR DECOMMISSIONING        | ITA22 | D10   | TA22   | 1,086                         | 24                     | 7                 | 31              | 19     | 1,036               |
| 5 MINERS HEALTH COSTS            | ITA24 | EG10  | TA24   | 2,367                         | 48                     | 16                | 64              | 33     | 2,270               |
| 6 NUCLEAR FUEL                   | ITA25 | EG10  | TA25   | 47,745                        | 977                    | 307               | 1,284           | 663    | 45,798              |
| 7 PENSIONS & SUPP RETIRE         | ITA30 | K939  | TA30   | 11,615                        | 169                    | 56                | 225             | 128    | 11,262              |
| 8 DEMAND COMPONENT               |       |       | TA30D  | 6,335                         | 115                    | 39                | 154             | 91     | 6,090               |
| 9 ENERGY COMPONENT               |       |       | TA30E  | 2,651                         | 54                     | 17                | 71              | 37     | 2,543               |
| 10 CUSTOMER COMPONENT            |       |       | TA30C  | 2,629                         | 0                      | 0                 | 0               | 0      | 2,629               |
| 11 MISCELLANEOUS                 | ITA32 | K939  | TA32   | 1,233                         | 18                     | 6                 | 24              | 13     | 1,196               |
| 12 DEMAND COMPONENT              |       |       | TA32D  | 672                           | 12                     | 4                 | 16              | 10     | 646                 |
| 13 ENERGY COMPONENT              |       |       | TA32E  | 281                           | 6                      | 2                 | 8               | 3      | 270                 |
| 14 CUSTOMER COMPONENT            |       |       | TA32C  | 279                           | 0                      | 0                 | 0               | 0      | 279                 |
| 15 AMORTIZATION MINIMUM DEFERRAL | ITA34 | K401  | TA34   | 1,199                         | 0                      | 0                 | 0               | 0      | 1,199               |
| 16 DEMAND COMPONENT              |       |       | TA34D  | 648                           | 0                      | 0                 | 0               | 0      | 648                 |
| 17 ENERGY COMPONENT              |       |       | TA34E  | 271                           | 0                      | 0                 | 0               | 0      | 271                 |
| 18 CUSTOMER COMPONENT            |       |       | TA34C  | 280                           | 0                      | 0                 | 0               | 0      | 280                 |
| 19 POWER PLANT INVENTORY         | ITA42 | K419  | TA42   | -4,279                        | -116                   | 0                 | -116            | -80    | -4,083              |
| 20 DOE-URANIUM ENRICH CLEANUP    | ITA43 | EG10  | TA43   | 2,375                         | 49                     | 15                | 64              | 33     | 2,278               |
| 21 LOW LEVEL RADWASTE DISPOSAL   | ITA47 | D10   | TA47   | 3,758                         | 82                     | 25                | 107             | 65     | 3,586               |
| 22 SSES OUTAGE COSTS             | ITA50 | D10   | TA50   | 2,240                         | 49                     | 15                | 64              | 38     | 2,138               |
| 23 BAD DEBTS                     | ITA54 | K401  | TA54   | 1,959                         | 0                      | 0                 | 0               | 0      | 1,959               |
| 24 DEMAND COMPONENT              |       |       | TA54D  | 1,059                         | 0                      | 0                 | 0               | 0      | 1,059               |
| 25 ENERGY COMPONENT              |       |       | TA54E  | 442                           | 0                      | 0                 | 0               | 0      | 442                 |
| 26 CUSTOMER COMPONENT            |       |       | TA54C  | 457                           | 0                      | 0                 | 0               | 0      | 457                 |
| 27 AMORTIZ LEASED EQUIP          | ITA58 | P01   | TA58   | 6,816                         | 112                    | 38                | 150             | 88     | 6,578               |
| 28 DEMAND COMPONENT              |       |       | TA58D  | 5,972                         | 112                    | 38                | 150             | 88     | 5,734               |
| 29 CUSTOMER COMPONENT            |       |       | TA58C  | 844                           | 0                      | 0                 | 0               | 0      | 844                 |
| 30 REMOVAL COSTS                 | ITA60 | P000  | TA60   | -12,533                       | -154                   | -59               | -213            | -122   | -12,198             |
| 31 DEMAND COMPONENT              |       |       | TA60D  | -9,729                        | -154                   | -59               | -213            | -122   | -9,394              |
| 32 CUSTOMER COMPONENT            |       |       | TA60C  | -2,804                        | 0                      | 0                 | 0               | 0      | -2,804              |
| 33 ESOP DIVIDEND                 | ITA72 | K929  | TA72   | -8,460                        | -123                   | -41               | -164            | -93    | -8,203              |
| 34 DEMAND COMPONENT              |       |       | TA72D  | -4,614                        | -83                    | -29               | -112            | -66    | -4,436              |
| 35 ENERGY COMPONENT              |       |       | TA72E  | -1,931                        | -39                    | -13               | -52             | -27    | -1,852              |
| 36 CUSTOMER COMPONENT            |       |       | TA72C  | -1,915                        | 0                      | 0                 | 0               | 0      | -1,915              |
| 37 CONTRIB IN AID OF CONSTR.     | ITA78 | K401  | TA78   | 4,809                         | 0                      | 0                 | 0               | 0      | 4,809               |
| 38 DEMAND COMPONENT              |       |       | TA78D  | 2,748                         | 0                      | 0                 | 0               | 0      | 2,748               |
| 39 CUSTOMER COMPONENT            |       |       | TA78C  | 2,061                         | 0                      | 0                 | 0               | 0      | 2,061               |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES  
\$1,000

PART 2

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

|                             | INPUT | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI | PENNA.<br>JURISDICT |
|-----------------------------|-------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|-----|---------------------|
| 1 INCOME TAX ADJUSTMENTS    |       |       |        |                               |                        |                   |                 |     |                     |
| 2 ADJUSTMENTS TO STATE      |       |       |        |                               |                        |                   |                 |     |                     |
| 3 TAXABLE INCOME            |       |       |        |                               |                        |                   |                 |     |                     |
| 4 TAX PREFERENCE INCOME     | ITS1  | D10   | TS1    | -593                          | -13                    | -4                | -17             | -10 | -566                |
| 5 MISCELLANEOUS             | ITS4  | ED000 | TS4    | 0                             | 0                      | 0                 | 0               | 0   | 0                   |
| 6 DEMAND COMPONENT          |       |       | TS4D   | 0                             | 0                      | 0                 | 0               | 0   | 0                   |
| 7 CUSTOMER COMPONENT        |       |       | TS4C   | 0                             | 0                      | 0                 | 0               | 0   | 0                   |
| 8 FEDERAL ENVIRONMENTAL TAX | ITS5  | K939  | TS5    | 669                           | 10                     | 3                 | 13              | 7   | 649                 |
| 9 DEMAND COMPONENT          |       |       | TS5D   | 365                           | 7                      | 2                 | 9               | 5   | 351                 |
| 10 ENERGY COMPONENT         |       |       | TS5E   | 153                           | 3                      | 1                 | 4               | 2   | 147                 |
| 11 CUSTOMER COMPONENT       |       |       | TS5C   | 152                           | 0                      | 0                 | 0               | 0   | 152                 |
| 12 TOTAL ADJUSTMENTS TO     |       |       |        |                               |                        |                   |                 |     |                     |
| 13 STATE TAXABLE INCOME     |       |       | TASI   | 76                            | -3                     | -1                | -4              | -3  | 83                  |
| 14 DEMAND COMPONENT         |       |       | TASID  | -228                          | -6                     | -2                | -8              | -5  | -215                |
| 15 ENERGY COMPONENT         |       |       | TASIE  | 153                           | 3                      | 1                 | 4               | 2   | 147                 |
| 16 CUSTOMER COMPONENT       |       |       | TASIC  | 152                           | 0                      | 0                 | 0               | 0   | 152                 |
| 17 MINIMUM TAX CREDIT       | ITF1  | P01   | TF1    | 833                           | 14                     | 4                 | 18              | 11  | 804                 |
| 18 DEMAND COMPONENT         |       |       | TF1D   | 730                           | 14                     | 4                 | 18              | 11  | 701                 |
| 19 CUSTOMER COMPONENT       |       |       | TF1C   | 103                           | 0                      | 0                 | 0               | 0   | 103                 |
| 20 TOTAL ADJUSTMENTS TO     |       |       |        |                               |                        |                   |                 |     |                     |
| 21 FEDERAL TAXABLE INCOME   |       |       | TAFI   | 833                           | 14                     | 4                 | 18              | 11  | 804                 |
| 22 DEMAND COMPONENT         |       |       | TAFID  | 730                           | 14                     | 4                 | 18              | 11  | 701                 |
| 23 ENERGY COMPONENT         |       |       | TAFIE  | 0                             | 0                      | 0                 | 0               | 0   | 0                   |
| 24 CUSTOMER COMPONENT       |       |       | TAFIC  | 103                           | 0                      | 0                 | 0               | 0   | 103                 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
DEVELOPMENT OF MAGES AND SALARIES ALLOCATORS  
\$1,000

PART 2

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

|                                   | INPUT  | ALLOC | OUTPUT | NET<br>ELECTRIC<br>DEPARTMENT | SYSTEM<br>TRANSMISSION | SUPPLY<br>PRIMARY | RESALE<br>TOTAL | UGI   | PENNA.<br>JURISDICTION |
|-----------------------------------|--------|-------|--------|-------------------------------|------------------------|-------------------|-----------------|-------|------------------------|
| 1 MAGES AND SALARIES ALLOCATOR    |        |       |        |                               |                        |                   |                 |       |                        |
| 2 FOR ADMIN & GEN EXP AND         |        |       |        |                               |                        |                   |                 |       |                        |
| 3 PAYROLL TAXES                   |        |       |        |                               |                        |                   |                 |       |                        |
| 4 MAGES AND SALARIES ALLOCATOR    |        |       |        |                               |                        |                   |                 |       |                        |
| 5 EXCLUDING ADMIN & GENERAL       |        |       |        |                               |                        |                   |                 |       |                        |
| 6 PRODUCTION                      |        |       |        |                               |                        |                   |                 |       |                        |
| 7 NUCLEAR                         |        |       | KA901T | 58,415                        | 1,250                  | 385               | 1,635           | 946   | 55,834                 |
| 8 DEMAND COMPONENT                | KA900D | D10   | KA901D | 40,342                        | 880                    | 269               | 1,149           | 695   | 38,498                 |
| 9 ENERGY COMPONENT                | KA900E | EG10  | KA901E | 18,073                        | 370                    | 116               | 486             | 251   | 17,336                 |
| 10 WHOLLY-OWNED COAL              |        |       | KB901T | 46,035                        | 975                    | 301               | 1,276           | 720   | 44,039                 |
| 11 DEMAND COMPONENT               | KB900D | D10   | KB901D | 24,013                        | 524                    | 160               | 684             | 414   | 22,915                 |
| 12 ENERGY COMPONENT               | KB900E | EG10  | KB901E | 22,022                        | 451                    | 141               | 592             | 306   | 21,124                 |
| 13 OTHER NON-NUCLEAR              |        |       | KC901T | 19,243                        | 413                    | 127               | 540             | 315   | 18,388                 |
| 14 DEMAND COMPONENT               | KC900D | D10   | KC901D | 14,151                        | 309                    | 94                | 403             | 244   | 13,504                 |
| 15 ENERGY COMPONENT               | KC900E | EG10  | KC901E | 5,092                         | 104                    | 33                | 137             | 71    | 4,884                  |
| 16 TOTAL PRODUCTION               |        |       | K901   | 123,693                       | 2,638                  | 813               | 3,451           | 1,981 | 118,261                |
| 17 TRANSMISSION                   | K904   | D10   | K905   | 5,311                         | 116                    | 35                | 151             | 92    | 5,068                  |
| 18 DISTRIBUTION                   | K906   | P30   | K907   | 37,315                        | 129                    | 106               | 235             | 101   | 36,979                 |
| 19 DEMAND COMPONENT               |        |       | K907D  | 21,461                        | 128                    | 105               | 233             | 101   | 21,127                 |
| 20 CUSTOMER COMPONENT             |        |       | K907C  | 15,854                        | 1                      | 1                 | 2               | 0     | 15,852                 |
| 21 CUSTOMER ACCTS                 | K920   | C10   | K921   | 21,382                        | 0                      | 0                 | 0               | 0     | 21,382                 |
| 22 CUSTOMER SERV & INFO           | K922   | C10   | K923   | 7,583                         | 0                      | 0                 | 0               | 0     | 7,583                  |
| 23 SALES                          | K924   | K401  | K925   | 2,719                         | 0                      | 0                 | 0               | 0     | 2,719                  |
| 24 MAGE & SALARY ALLOCATOR        |        |       |        |                               |                        |                   |                 |       |                        |
| 25 EXCLUDING ADMIN & GENERAL      |        |       |        |                               |                        |                   |                 |       |                        |
| 26 ASSIGN TO NUCLEAR              |        |       | K929A  | 58,415                        | 1,250                  | 385               | 1,635           | 946   | 55,834                 |
| 27 ASSIGN TO NON-NUCLEAR          |        |       | K929B  | 139,588                       | 1,633                  | 569               | 2,202           | 1,228 | 136,158                |
| 28 TOTAL M & S ALLOCATOR          |        |       |        |                               |                        |                   |                 |       |                        |
| 29 EXCLUDING ADMIN & GENERAL      |        |       | K929   | 198,003                       | 2,883                  | 954               | 3,837           | 2,174 | 191,992                |
| 30 DEMAND COMPONENT               |        |       | K929D  | 107,997                       | 1,957                  | 663               | 2,620           | 1,546 | 103,831                |
| 31 ENERGY COMPONENT               |        |       | K929E  | 45,187                        | 925                    | 290               | 1,215           | 628   | 43,344                 |
| 32 CUSTOMER COMPONENT             |        |       | K929C  | 44,819                        | 1                      | 1                 | 2               | 0     | 44,817                 |
| 33 ADMIN & GENERAL                | K930   | K929  | K931   | 36,737                        | 535                    | 177               | 712             | 403   | 35,622                 |
| 34 MAGES & SALARIES ALLOCATOR     |        |       |        |                               |                        |                   |                 |       |                        |
| 35 INCLUDING ADMIN & GEN          |        |       |        |                               |                        |                   |                 |       |                        |
| 36 TOTAL M & S ALLOCATOR          |        |       | K939   | 234,740                       | 3,418                  | 1,131             | 4,549           | 2,577 | 227,614                |
| 37 MAGES & SALARIES ALLOCATOR FOR |        |       |        |                               |                        |                   |                 |       |                        |
| 38 GENERAL PLANT                  |        |       |        |                               |                        |                   |                 |       |                        |
| 39 PRODUCTION                     |        |       |        |                               |                        |                   |                 |       |                        |
| 40 NUCLEAR                        | KA910  | D10   | KA911  | 58,415                        | 1,274                  | 390               | 1,664           | 1,007 | 55,744                 |
| 41 WHOLLY-OWNED COAL              | KB910  | D10   | KB911  | 46,035                        | 1,004                  | 307               | 1,311           | 794   | 43,930                 |
| 42 OTHER NON-NUCLEAR              | KC910  | D10   | KC911  | 19,243                        | 420                    | 128               | 548             | 332   | 18,363                 |
| 43 TOTAL PRODUCTION               |        |       | K911   | 123,693                       | 2,698                  | 825               | 3,523           | 2,133 | 118,037                |
| 44 TRANSMISSION                   | K904   | D10   | K905   | 5,311                         | 116                    | 35                | 151             | 92    | 5,068                  |
| 45 DISTRIBUTION                   | K906   | P30   | K907   | 37,315                        | 129                    | 106               | 235             | 101   | 36,979                 |
| 46 DEMAND COMPONENT               |        |       | K907D  | 21,461                        | 128                    | 105               | 233             | 101   | 21,127                 |
| 47 CUSTOMER COMPONENT             |        |       | K907C  | 15,854                        | 1                      | 1                 | 2               | 0     | 15,852                 |
| 48 CUSTOMER ACCTS                 | K920   | C10   | K921   | 21,382                        | 0                      | 0                 | 0               | 0     | 21,382                 |
| 49 CUSTOMER SERV & INFO           | K922   | C10   | K923   | 7,583                         | 0                      | 0                 | 0               | 0     | 7,583                  |
| 50 SALES                          | K924   | K401  | K925   | 2,719                         | 0                      | 0                 | 0               | 0     | 2,719                  |
| 51 TOTAL M & S ALLOCATOR FOR      |        |       |        |                               |                        |                   |                 |       |                        |
| 52 GENERAL PLANT ALLOCATOR        |        |       | K433   | 198,003                       | 2,943                  | 966               | 3,909           | 2,326 | 191,768                |
| 53 DEMAND COMPONENT               |        |       | K433D  | 153,184                       | 2,942                  | 965               | 3,907           | 2,326 | 146,951                |
| 54 CUSTOMER COMPONENT             |        |       | K433C  | 44,819                        | 1                      | 1                 | 2               | 0     | 44,817                 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 2  
SUMMARY

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

|                                 |       |  |      | NET        | SYSTEM       | SUPPLY  | RESALE  |         |            |
|---------------------------------|-------|--|------|------------|--------------|---------|---------|---------|------------|
|                                 |       |  |      | ELECTRIC   | TRANSMISSION | PRIMARY | TOTAL   | UGI     | PENNA.     |
|                                 |       |  |      | DEPARTMENT |              |         |         |         | JURISDICT  |
| I. CUSTOMERS, WEIGHTED          |       |  |      |            |              |         |         |         |            |
| -----                           |       |  |      |            |              |         |         |         |            |
| A-EXPRESSED IN \$1,000          |       |  |      |            |              |         |         |         |            |
| 1 METER INVESTMENT              | CM1   |  |      | 83,144     | 99           | 48      | 147     | 0       | 82,997     |
| 2 METER READING EXPENSE         | CM2   |  |      | 9,375      | 1            | 1       | 2       | 0       | 9,373      |
| 3 LATE PAYMENTS                 | CM4   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| 4 UNCOLLECTIBLE ACCOUNTS        | CM5   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| 5 CUSTOMER DEPOSITS             | CM6   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| 6 CUSTOMER ADVANCES             | CM7   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| B-EXPRESSED IN UNITS            |       |  |      |            |              |         |         |         |            |
| 7 LINE TRANSFORMERS, CUST COMP  | CM8   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| 8 SERVICES CUSTOMER COMPONENT   | CM9   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| II. CUSTOMERS (UNITS)           |       |  |      |            |              |         |         |         |            |
| -----                           |       |  |      |            |              |         |         |         |            |
| 9 TOTAL CUSTOMERS               | C10   |  |      | 1,228,066  | 9            | 9       | 18      | 1       | 1,228,047  |
| 10 FERC SYSTEM CUSTOMERS        | C11   |  |      | 18         | 9            | 9       | 18      | 0       | 0          |
| 11 SECONDARY CUSTOMERS          | C30   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| III. DEMANDS (KW)               |       |  |      |            |              |         |         |         |            |
| -----                           |       |  |      |            |              |         |         |         |            |
| 12 GENERATION LEVEL DEMANDS     | D10   |  |      | 5,580,546  | 121,704      | 37,252  | 158,956 | 96,167  | 5,325,423  |
| 13 69 KV LEVEL DEMANDS          | D15   |  |      | 5,490,994  | 121,704      | 37,252  | 158,956 | 96,167  | 5,235,871  |
| 14 PRIMARY LEVEL DEMANDS        | D20   |  |      | 4,503,203  | 0            | 37,252  | 37,252  | 0       | 4,465,951  |
| 15 SECONDARY LEVEL DEMANDS      | D30   |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| IV. ENERGY (1,000 KWH)          |       |  |      |            |              |         |         |         |            |
| -----                           |       |  |      |            |              |         |         |         |            |
| 16 GENERATION LEVEL ENERGY      | EG10  |  |      | 34,887,121 | 713,930      | 224,636 | 938,566 | 484,000 | 33,464,555 |
| 17 SALES LEVEL MMH SALES        | ES15  |  |      | 32,798,564 | 695,280      | 213,198 | 908,478 | 484,000 | 31,406,086 |
| 18 SALES LEVEL (FERC CUSTOMERS) | ES15F |  |      | 908,478    | 695,280      | 213,198 | 908,478 | 0       | 0          |
| 19 TOTAL ELECTRIC PLANT IN SVC  |       |  | P00  | 8,486,861  | 136,236      | 46,343  | 182,579 | 107,576 | 8,196,706  |
| 20 ORDER 144 ELECTRIC PLANT     |       |  | P00K | 182,579    | 136,236      | 46,343  | 182,579 | 0       | 0          |
| V. DIRECT ASSIGNMENT            |       |  |      |            |              |         |         |         |            |
| -----                           |       |  |      |            |              |         |         |         |            |
| 21 100% TO PA. JURISDICTION     | K401  |  |      | 1          | 0            | 0       | 0       | 0       | 1          |
| 22 POWER PLANT INVENTORY        | K419  |  |      | 20,894     | 566          | 0       | 566     | 389     | 19,939     |
| 23 DIR ASSIGN GE REFUND CREDIT  | K445  |  |      | 11,952     | 330          | 0       | 330     | 123     | 11,499     |

**SECTION III**

**PART III**

**PENNSYLVANIA JURISDICTIONAL ALLOCATION**

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 3

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

|                                | INPUT  | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|--------------------------------|--------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1 ELECTRIC PLANT IN SERVICE    |        |       |        |                              |           |         |         |           |         |
| 2 PRODUCTION PLANT             |        |       |        |                              |           |         |         |           |         |
| 3 NUCLEAR                      | Q07    | D10   | P07    | 3,191,830                    | 1,225,253 | 58,357  | 161,024 | 733,654   | 415,647 |
| 4 WHOLLY-OWNED COAL            | Q08    | D10   | P08    | 1,215,004                    | 466,406   | 22,214  | 61,296  | 279,273   | 158,220 |
| 5 OTHER NON-NUCLEAR            | Q09    | D10   | P09    | 614,606                      | 235,929   | 11,237  | 31,006  | 141,270   | 80,035  |
| 6 TOTAL PRODUCTION PLANT       |        |       | P10    | 5,021,440                    | 1,927,588 | 91,808  | 253,326 | 1,154,197 | 653,902 |
| 7 TRANSMISSION PLANT           |        |       |        |                              |           |         |         |           |         |
| 8 500/230 KV                   | Q15    | D10   | P15    | 284,126                      | 109,068   | 5,195   | 14,334  | 65,307    | 37,000  |
| 9 138/69 KV                    | Q16    | D15   | P16    | 81,481                       | 31,814    | 1,515   | 4,181   | 19,049    | 10,792  |
| 10 TOTAL TRANSMISSION PLANT    |        |       | P20    | 365,607                      | 140,882   | 6,710   | 18,515  | 84,356    | 47,792  |
| 11 DISTRIBUTION PLANT          |        |       |        |                              |           |         |         |           |         |
| 12 SUBSTATIONS                 |        |       |        |                              |           |         |         |           |         |
| 13 GENERATION STEP-UP          | Q26    | D10   | P26    | 6,194                        | 2,378     | 113     | 312     | 1,424     | 807     |
| 14 138/69 KV                   | Q27    | D10   | P27    | 72,867                       | 27,971    | 1,333   | 3,676   | 16,749    | 9,489   |
| 15 PRIMARY                     | Q28    | D20   | P28    | 254,924                      | 116,691   | 5,557   | 15,336  | 69,872    | 39,585  |
| 16 SECONDARY                   | Q29    | D30   | P29    | 5,392                        | 3,067     | 239     | 420     | 1,436     | 0       |
| 17 TOTAL SUBSTATIONS           |        |       | PSS    | 339,377                      | 150,107   | 7,242   | 19,744  | 89,481    | 49,881  |
| 18 OVERHEAD LINES              |        |       |        |                              |           |         |         |           |         |
| 19 138/69 KV                   | Q31    | D10   | P31    | 293,713                      | 112,748   | 5,370   | 14,818  | 67,511    | 38,247  |
| 20 PRIMARY                     | Q32    | D20   | P32    | 252,467                      | 115,567   | 5,504   | 15,188  | 69,198    | 39,204  |
| 21 SECONDARY                   |        |       |        |                              |           |         |         |           |         |
| 22 DEMAND COMPONENT            | Q33D   | D30   | P33D   | 280,628                      | 159,607   | 12,454  | 21,854  | 74,728    | 0       |
| 23 CUSTOMER COMPONENT          | Q33C   | C30   | P33C   | 345,237                      | 300,113   | 4,092   | 34,159  | 5,331     | 0       |
| 24 STREET LIGHTING             | Q34    | K405  | P34    | 31,788                       | 0         | 0       | 0       | 0         | 0       |
| 25 TOTAL OVERHEAD LINES        |        |       | POL    | 1,203,833                    | 688,035   | 27,420  | 86,019  | 216,768   | 77,451  |
| 26 UNDERGROUND LINES           |        |       |        |                              |           |         |         |           |         |
| 27 138/69 KV                   | Q35    | D10   | P35    | 9,992                        | 3,836     | 183     | 504     | 2,297     | 1,301   |
| 28 PRIMARY                     | Q36    | D20   | P36    | 35,829                       | 16,401    | 781     | 2,155   | 9,821     | 5,563   |
| 29 SECONDARY                   |        |       |        |                              |           |         |         |           |         |
| 30 DEMAND COMPONENT            | Q37D   | D30   | P37D   | 81,697                       | 46,466    | 3,625   | 6,362   | 21,755    | 0       |
| 31 CUSTOMER COMPONENT          | Q37C   | C30   | P37C   | 136,336                      | 118,516   | 1,616   | 13,490  | 2,105     | 0       |
| 32 TOTAL UNDERGROUND LINES     |        |       | PUG    | 263,854                      | 185,219   | 6,205   | 22,511  | 35,978    | 6,864   |
| 33 LINE TRANSFORMERS           |        |       |        |                              |           |         |         |           |         |
| 34 DEMAND COMPONENT            | Q38D   | D30   | P38D   | 128,470                      | 73,067    | 5,702   | 10,005  | 34,210    | 0       |
| 35 CUSTOMER COMPONENT          | Q38C   | CM8   | P38C   | 166,524                      | 121,939   | 1,656   | 18,684  | 5,553     | 0       |
| 36 TOTAL LINE TRANSFORMERS     |        |       | PLT    | 294,994                      | 195,006   | 7,358   | 28,689  | 39,763    | 0       |
| 37 SERVICES                    |        |       |        |                              |           |         |         |           |         |
| 38 DEMAND COMPONENT            | Q39D   | D30   | P39D   | 25,029                       | 14,235    | 1,111   | 1,949   | 6,665     | 0       |
| 39 CUSTOMER COMPONENT          | Q39C   | CM9   | P39C   | 270,128                      | 205,271   | 2,792   | 25,714  | 5,231     | 0       |
| 40 TOTAL SERVICES              |        |       | PSV    | 295,157                      | 219,506   | 3,903   | 27,663  | 11,896    | 0       |
| 41 METERS                      | Q43    | CM1   | P43    | 83,000                       | 39,574    | 3,057   | 13,650  | 16,003    | 3,609   |
| 42 AREA LIGHTING FIXTURES      | Q44    | K403  | P44    | 3,897                        | 0         | 0       | 0       | 0         | 0       |
| 43 STREET LIGHTING             | Q46    | K405  | P46    | 48,886                       | 0         | 0       | 0       | 0         | 0       |
| 44 TOTAL DISTRIBUTION PLANT    |        |       | P30    | 2,532,998                    | 1,477,447 | 55,185  | 198,276 | 409,889   | 137,805 |
| 45 DEMAND COMPONENT            |        |       | P30D   | 1,447,202                    | 692,034   | 41,972  | 92,579  | 375,666   | 134,196 |
| 46 CUSTOMER COMPONENT          |        |       | P30C   | 1,085,796                    | 785,413   | 13,213  | 105,697 | 34,223    | 3,609   |
| 47 TOTAL GENERAL PLANT         | Q88    | K433  | P88    | 257,726                      | 127,785   | 4,646   | 16,281  | 47,535    | 24,721  |
| 48 DEMAND COMPONENT            |        |       | P88D   | 197,495                      | 78,563    | 3,925   | 10,358  | 46,263    | 24,623  |
| 49 CUSTOMER COMPONENT          |        |       | P88C   | 60,231                       | 49,222    | 721     | 5,923   | 1,272     | 98      |
| 50 TOTAL INTANGIBLE PLANT      | Q95    | K433  | P95    | 18,935                       | 9,389     | 341     | 1,196   | 3,493     | 1,816   |
| 51 DEMAND COMPONENT            |        |       | P95D   | 14,510                       | 5,773     | 288     | 761     | 3,399     | 1,809   |
| 52 CUSTOMER COMPONENT          |        |       | P95C   | 4,425                        | 3,616     | 53      | 435     | 94        | 7       |
| 53 TOTAL ELECTRIC PLANT IN SVC |        |       | P98    | 8,196,706                    | 3,683,091 | 158,690 | 487,594 | 1,699,470 | 866,036 |
| 54 IL CAPACITY VALUE EFFECT    | CREDIT |       |        | 0                            | 35,879    | 1,709   | 4,715   | 21,484    | 664     |
| 55 TOTAL ADJUSTED ELECTRIC PLT |        |       | POST   | 8,196,706                    | 3,718,970 | 160,399 | 492,309 | 1,720,954 | 866,700 |

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 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|                                | INPUT  | ALLOC | OUTPUT | LP-5    | LPEP   | ISA     | GH      | SL/AL   | STANDBY |
|--------------------------------|--------|-------|--------|---------|--------|---------|---------|---------|---------|
| 1 ELECTRIC PLANT IN SERVICE    |        |       |        |         |        |         |         |         |         |
| 2 PRODUCTION PLANT             |        |       |        |         |        |         |         |         |         |
| 3 NUCLEAR                      | Q07    | D10   | P07    | 460,198 | 13,939 | 39,734  | 76,771  | 5,994   | 1,259   |
| 4 WHOLLY-OWNED COAL            | Q08    | D10   | P08    | 175,179 | 5,306  | 15,125  | 29,224  | 2,282   | 479     |
| 5 OTHER NON-NUCLEAR            | Q09    | D10   | P09    | 88,614  | 2,685  | 7,651   | 14,783  | 1,154   | 242     |
| 6 TOTAL PRODUCTION PLANT       |        |       | P10    | 723,991 | 21,930 | 62,510  | 120,778 | 9,430   | 1,980   |
| 7 TRANSMISSION PLANT           |        |       |        |         |        |         |         |         |         |
| 8 500/230 KV                   | Q15    | D10   | P15    | 40,965  | 1,241  | 3,537   | 6,834   | 533     | 112     |
| 9 138/69 KV                    | Q16    | D15   | P16    | 11,949  | 0      | 0       | 1,993   | 155     | 33      |
| 10 TOTAL TRANSMISSION PLANT    |        |       | P20    | 52,914  | 1,241  | 3,537   | 8,827   | 688     | 145     |
| 11 DISTRIBUTION PLANT          |        |       |        |         |        |         |         |         |         |
| 12 SUBSTATIONS                 |        |       |        |         |        |         |         |         |         |
| 13 GENERATION STEP-UP          | Q26    | D10   | P26    | 893     | 27     | 77      | 149     | 12      | 2       |
| 14 138/69 KV                   | Q27    | D10   | P27    | 10,506  | 318    | 907     | 1,752   | 137     | 29      |
| 15 PRIMARY                     | Q28    | D20   | P28    | 0       | 0      | 0       | 7,312   | 571     | 0       |
| 16 SECONDARY                   | Q29    | D30   | P29    | 0       | 0      | 0       | 206     | 24      | 0       |
| 17 TOTAL SUBSTATIONS           |        |       | PSS    | 11,399  | 345    | 984     | 9,419   | 744     | 31      |
| 18 OVERHEAD LINES              |        |       |        |         |        |         |         |         |         |
| 19 138/69 KV                   | Q31    | D10   | P31    | 42,348  | 1,283  | 3,656   | 7,065   | 551     | 116     |
| 20 PRIMARY                     | Q32    | D20   | P32    | 0       | 0      | 0       | 7,241   | 565     | 0       |
| 21 SECONDARY                   |        |       |        |         |        |         |         |         |         |
| 22 DEMAND COMPONENT            | Q33D   | D30   | P33D   | 0       | 0      | 0       | 10,716  | 1,269   | 0       |
| 23 CUSTOMER COMPONENT          | Q33C   | C30   | P33C   | 0       | 0      | 0       | 1,258   | 284     | 0       |
| 24 STREET LIGHTING             | Q34    | K405  | P34    | 0       | 0      | 0       | 0       | 31,788  | 0       |
| 25 TOTAL OVERHEAD LINES        |        |       | POL    | 42,348  | 1,283  | 3,656   | 26,280  | 34,457  | 116     |
| 26 UNDERGROUND LINES           |        |       |        |         |        |         |         |         |         |
| 27 138/69 KV                   | Q35    | D10   | P35    | 1,441   | 44     | 124     | 240     | 18      | 4       |
| 28 PRIMARY                     | Q36    | D20   | P36    | 0       | 0      | 0       | 1,028   | 80      | 0       |
| 29 SECONDARY                   |        |       |        |         |        |         |         |         |         |
| 30 DEMAND COMPONENT            | Q37D   | D30   | P37D   | 0       | 0      | 0       | 3,120   | 369     | 0       |
| 31 CUSTOMER COMPONENT          | Q37C   | C30   | P37C   | 0       | 0      | 0       | 497     | 112     | 0       |
| 32 TOTAL UNDERGROUND LINES     |        |       | PUG    | 1,441   | 44     | 124     | 4,885   | 579     | 4       |
| 33 LINE TRANSFORMERS           |        |       |        |         |        |         |         |         |         |
| 34 DEMAND COMPONENT            | Q38D   | D30   | P38D   | 0       | 0      | 0       | 4,905   | 581     | 0       |
| 35 CUSTOMER COMPONENT          | Q38C   | CM8   | P38C   | 0       | 0      | 0       | 934     | 17,758  | 0       |
| 36 TOTAL LINE TRANSFORMERS     |        |       | PLT    | 0       | 0      | 0       | 5,839   | 18,339  | 0       |
| 37 SERVICES                    |        |       |        |         |        |         |         |         |         |
| 38 DEMAND COMPONENT            | Q39D   | D30   | P39D   | 0       | 0      | 0       | 956     | 113     | 0       |
| 39 CUSTOMER COMPONENT          | Q39C   | CM9   | P39C   | 0       | 0      | 0       | 1,058   | 30,062  | 0       |
| 40 TOTAL SERVICES              |        |       | PSV    | 0       | 0      | 0       | 2,014   | 30,175  | 0       |
| 41 METERS                      | Q43    | CM1   | P43    | 2,594   | 168    | 316     | 4,029   | 0       | 0       |
| 42 AREA LIGHTING FIXTURES      | Q44    | K403  | P44    | 0       | 0      | 0       | 0       | 3,897   | 0       |
| 43 STREET LIGHTING             | Q46    | K405  | P46    | 0       | 0      | 0       | 0       | 48,886  | 0       |
| 44 TOTAL DISTRIBUTION PLANT    |        |       | P30    | 57,782  | 1,840  | 5,080   | 52,466  | 137,077 | 151     |
| 45 DEMAND COMPONENT            |        |       | P30D   | 55,188  | 1,672  | 4,764   | 44,690  | 4,290   | 151     |
| 46 CUSTOMER COMPONENT          |        |       | P30C   | 2,594   | 168    | 316     | 7,776   | 132,787 | 0       |
| 47 TOTAL GENERAL PLANT         | Q88    | K433  | P88    | 25,436  | 771    | 2,198   | 5,241   | 3,043   | 69      |
| 48 DEMAND COMPONENT            |        |       | P88D   | 25,381  | 768    | 2,192   | 4,948   | 405     | 69      |
| 49 CUSTOMER COMPONENT          |        |       | P88C   | 55      | 3      | 6       | 293     | 2,638   | 0       |
| 50 TOTAL INTANGIBLE PLANT      | Q95    | K433  | P95    | 1,869   | 57     | 161     | 385     | 223     | 5       |
| 51 DEMAND COMPONENT            |        |       | P95D   | 1,865   | 57     | 161     | 363     | 29      | 5       |
| 52 CUSTOMER COMPONENT          |        |       | P95C   | 4       | 0      | 0       | 22      | 194     | 0       |
| 53 TOTAL ELECTRIC PLANT IN SVC |        |       | P98    | 861,992 | 25,839 | 73,486  | 187,697 | 150,461 | 2,350   |
| 54 IL CAPACITY VALUE EFFECT    | CREDIT |       |        | -52,212 | 408    | -15,108 | 2,248   | 176     | 37      |
| 55 TOTAL ADJUSTED ELECTRIC PLT |        |       | POST   | 809,780 | 26,247 | 58,378  | 189,945 | 150,637 | 2,387   |

## FUTURE TEST YEAR COST ALLOCATION

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 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|                             | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3    | LP-4    |
|-----------------------------|-------|-------|--------|------------------------------|-----------|--------|---------|---------|---------|
| 1 DEPRECIATION RESERVE      |       |       |        |                              |           |        |         |         |         |
| 2 PRODUCTION PLANT          |       |       |        |                              |           |        |         |         |         |
| 3 NUCLEAR                   | H07   | D10   | A07    | 643,438                      | 246,998   | 11,764 | 32,461  | 147,896 | 83,790  |
| 4 WHOLLY-OWNED COAL         | H08   | D10   | A08    | 479,994                      | 184,256   | 8,776  | 24,215  | 110,329 | 62,505  |
| 5 OTHER NON-NUCLEAR         | H09   | D10   | A09    | 273,327                      | 104,922   | 4,997  | 13,789  | 62,825  | 35,593  |
| 6 TOTAL PRODUCTION PLANT    |       |       | A10    | 1,396,759                    | 536,176   | 25,537 | 70,465  | 321,050 | 181,888 |
| 7 TRANSMISSION PLANT        |       |       |        |                              |           |        |         |         |         |
| 8 500/230 KV                | H15   | D10   | A15    | 90,268                       | 34,652    | 1,650  | 4,554   | 20,748  | 11,755  |
| 9 138/69 KV                 | H16   | D15   | A16    | 25,887                       | 10,107    | 481    | 1,328   | 6,052   | 3,429   |
| 10 TOTAL TRANSMISSION PLANT |       |       | A20    | 116,155                      | 44,759    | 2,131  | 5,882   | 26,800  | 15,184  |
| 11 DISTRIBUTION PLANT       |       |       |        |                              |           |        |         |         |         |
| 12 SUBSTATIONS              |       |       |        |                              |           |        |         |         |         |
| 13 GENERATION STEP-UP       | H26   | D10   | A26    | 2,071                        | 795       | 38     | 104     | 477     | 269     |
| 14 138/69 KV                | H27   | D10   | A27    | 24,189                       | 9,285     | 442    | 1,220   | 5,560   | 3,150   |
| 15 PRIMARY                  | H28   | D20   | A28    | 83,726                       | 38,326    | 1,825  | 5,037   | 22,948  | 13,001  |
| 16 SECONDARY                | H29   | D30   | A29    | 1,780                        | 1,012     | 79     | 139     | 474     | 0       |
| 17 TOTAL SUBSTATIONS        |       |       | AST    | 111,766                      | 49,418    | 2,384  | 6,500   | 29,459  | 16,420  |
| 18 OVERHEAD LINES           |       |       |        |                              |           |        |         |         |         |
| 19 138/69 KV                | H31   | D10   | A31    | 97,352                       | 37,371    | 1,780  | 4,911   | 22,377  | 12,677  |
| 20 PRIMARY                  | H32   | D20   | A32    | 86,203                       | 39,459    | 1,880  | 5,186   | 23,627  | 13,386  |
| 21 SECONDARY                |       |       |        |                              |           |        |         |         |         |
| 22 DEMAND COMPONENT         | H33D  | D30   | A33D   | 94,289                       | 53,627    | 4,185  | 7,343   | 25,108  | 0       |
| 23 CUSTOMER COMPONENT       | H33C  | C30   | A33C   | 118,893                      | 103,353   | 1,409  | 11,764  | 1,836   | 0       |
| 24 STREET LIGHTING          | H34   | K405  | A34    | 10,167                       | 0         | 0      | 0       | 0       | 0       |
| 25 TOTAL OVERHEAD LINES     |       |       | A0L    | 406,904                      | 233,810   | 9,254  | 29,204  | 72,948  | 26,063  |
| 26 UNDERGROUND LINES        |       |       |        |                              |           |        |         |         |         |
| 27 138/69 KV                | H35   | D10   | A35    | 1,765                        | 677       | 33     | 89      | 406     | 230     |
| 28 PRIMARY                  | H36   | D20   | A36    | 6,432                        | 2,945     | 140    | 387     | 1,763   | 999     |
| 29 SECONDARY                |       |       |        |                              |           |        |         |         |         |
| 30 DEMAND COMPONENT         | H37D  | D30   | A37D   | 14,617                       | 8,313     | 649    | 1,138   | 3,893   | 0       |
| 31 CUSTOMER COMPONENT       | H37C  | C30   | A37C   | 24,394                       | 21,206    | 289    | 2,414   | 376     | 0       |
| 32 TOTAL UNDERGROUND LINES  |       |       | AUG    | 47,208                       | 33,141    | 1,111  | 4,028   | 6,438   | 1,229   |
| 33 LINE TRANSFORMERS        |       |       |        |                              |           |        |         |         |         |
| 34 DEMAND COMPONENT         | H38D  | D30   | A38D   | 48,482                       | 27,574    | 2,152  | 3,776   | 12,910  | 0       |
| 35 CUSTOMER COMPONENT       | H38C  | CM8   | A38C   | 62,843                       | 46,017    | 625    | 7,051   | 2,096   | 0       |
| 36 TOTAL LINE TRANSFORMERS  |       |       | ALT    | 111,325                      | 73,591    | 2,777  | 10,827  | 15,006  | 0       |
| 37 SERVICES                 |       |       |        |                              |           |        |         |         |         |
| 38 DEMAND COMPONENT         | H39D  | D30   | A39D   | 12,149                       | 6,910     | 539    | 946     | 3,235   | 0       |
| 39 CUSTOMER COMPONENT       | H39C  | CM9   | A39C   | 131,119                      | 99,637    | 1,356  | 12,481  | 2,539   | 0       |
| 40 TOTAL SERVICES           |       |       | ASV    | 143,268                      | 106,547   | 1,895  | 13,427  | 5,774   | 0       |
| 41 METERS                   | H43   | CM1   | A43    | 24,656                       | 11,756    | 908    | 4,055   | 4,754   | 1,072   |
| 42 AREA LIGHTING FIXTURES   | H44   | K403  | A44    | 2,294                        | 0         | 0      | 0       | 0       | 0       |
| 43 STREET LIGHTING          | H46   | K405  | A46    | 19,869                       | 0         | 0      | 0       | 0       | 0       |
| 44 TOTAL DISTRIBUTION PLANT |       |       | A30    | 867,290                      | 508,263   | 18,329 | 68,041  | 134,379 | 44,784  |
| 45 DEMAND COMPONENT         |       |       | A30D   | 473,055                      | 226,294   | 13,742 | 30,276  | 122,778 | 43,712  |
| 46 CUSTOMER COMPONENT       |       |       | A30C   | 394,235                      | 281,969   | 4,587  | 37,765  | 11,601  | 1,072   |
| 47 TOTAL GENERAL PLANT      | H88   | K433  | A88    | 89,267                       | 44,260    | 1,609  | 5,639   | 16,465  | 8,562   |
| 48 DEMAND COMPONENT         |       |       | A88D   | 68,405                       | 27,211    | 1,360  | 3,587   | 16,025  | 8,528   |
| 49 CUSTOMER COMPONENT       |       |       | A88C   | 20,862                       | 17,049    | 249    | 2,052   | 440     | 34      |
| 50 TOTAL INTANGIBLE PLANT   | H95   | K433  | A95    | 7,651                        | 3,794     | 138    | 483     | 1,411   | 734     |
| 51 DEMAND COMPONENT         |       |       | A95D   | 5,863                        | 2,332     | 117    | 307     | 1,374   | 731     |
| 52 CUSTOMER COMPONENT       |       |       | A95C   | 1,788                        | 1,462     | 21     | 176     | 37      | 3       |
| 53 TOTAL DEPRECIATION AND   |       |       |        |                              |           |        |         |         |         |
| 54 AMORTIZATION RESERVE     |       |       | A00    | 2,477,122                    | 1,137,252 | 47,744 | 150,510 | 500,105 | 251,152 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 3

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

|                             | INPUT | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|-----------------------------|-------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1 DEPRECIATION RESERVE      |       |       |        |         |       |        |        |        |         |
| 2 PRODUCTION PLANT          |       |       |        |         |       |        |        |        |         |
| 3 NUCLEAR                   | H07   | D10   | A07    | 92,771  | 2,810 | 8,010  | 15,476 | 1,208  | 254     |
| 4 WHOLLY-OWNED COAL         | H08   | D10   | A08    | 69,206  | 2,097 | 5,975  | 11,545 | 901    | 189     |
| 5 OTHER NON-NUCLEAR         | H09   | D10   | A09    | 39,409  | 1,193 | 3,402  | 6,575  | 514    | 108     |
| 6 TOTAL PRODUCTION PLANT    |       |       | A10    | 201,386 | 6,100 | 17,387 | 33,596 | 2,623  | 551     |
| 7 TRANSMISSION PLANT        |       |       |        |         |       |        |        |        |         |
| 8 500/230 KV                | H15   | D10   | A15    | 13,015  | 394   | 1,124  | 2,171  | 169    | 36      |
| 9 138/69 KV                 | H16   | D15   | A16    | 3,796   | 0     | 0      | 634    | 50     | 10      |
| 10 TOTAL TRANSMISSION PLANT |       |       | A20    | 16,811  | 394   | 1,124  | 2,805  | 219    | 46      |
| 11 DISTRIBUTION PLANT       |       |       |        |         |       |        |        |        |         |
| 12 SUBSTATIONS              |       |       |        |         |       |        |        |        |         |
| 13 GENERATION STEP-UP       | H26   | D10   | A26    | 299     | 9     | 26     | 49     | 4      | 1       |
| 14 138/69 KV                | H27   | D10   | A27    | 3,488   | 105   | 301    | 582    | 46     | 10      |
| 15 PRIMARY                  | H28   | D20   | A28    | 0       | 0     | 0      | 2,402  | 187    | 0       |
| 16 SECONDARY                | H29   | D30   | A29    | 0       | 0     | 0      | 68     | 8      | 0       |
| 17 TOTAL SUBSTATIONS        |       |       | AST    | 3,787   | 114   | 327    | 3,101  | 245    | 11      |
| 18 OVERHEAD LINES           |       |       |        |         |       |        |        |        |         |
| 19 138/69 KV                | H31   | D10   | A31    | 14,037  | 426   | 1,212  | 2,341  | 182    | 38      |
| 20 PRIMARY                  | H32   | D20   | A32    | 0       | 0     | 0      | 2,472  | 193    | 0       |
| 21 SECONDARY                |       |       |        |         |       |        |        |        |         |
| 22 DEMAND COMPONENT         | H33D  | D30   | A33D   | 0       | 0     | 0      | 3,600  | 426    | 0       |
| 23 CUSTOMER COMPONENT       | H33C  | C30   | A33C   | 0       | 0     | 0      | 433    | 98     | 0       |
| 24 STREET LIGHTING          | H34   | K405  | A34    | 0       | 0     | 0      | 0      | 10,167 | 0       |
| 25 TOTAL OVERHEAD LINES     |       |       | A0L    | 14,037  | 426   | 1,212  | 8,846  | 11,066 | 38      |
| 26 UNDERGROUND LINES        |       |       |        |         |       |        |        |        |         |
| 27 138/69 KV                | H35   | D10   | A35    | 254     | 7     | 22     | 42     | 4      | 1       |
| 28 PRIMARY                  | H36   | D20   | A36    | 0       | 0     | 0      | 184    | 14     | 0       |
| 29 SECONDARY                |       |       |        |         |       |        |        |        |         |
| 30 DEMAND COMPONENT         | H37D  | D30   | A37D   | 0       | 0     | 0      | 558    | 66     | 0       |
| 31 CUSTOMER COMPONENT       | H37C  | C30   | A37C   | 0       | 0     | 0      | 89     | 20     | 0       |
| 32 TOTAL UNDERGROUND LINES  |       |       | AUG    | 254     | 7     | 22     | 873    | 104    | 1       |
| 33 LINE TRANSFORMERS        |       |       |        |         |       |        |        |        |         |
| 34 DEMAND COMPONENT         | H38D  | D30   | A38D   | 0       | 0     | 0      | 1,851  | 219    | 0       |
| 35 CUSTOMER COMPONENT       | H38C  | CM8   | A38C   | 0       | 0     | 0      | 352    | 6,702  | 0       |
| 36 TOTAL LINE TRANSFORMERS  |       |       | ALT    | 0       | 0     | 0      | 2,203  | 6,921  | 0       |
| 37 SERVICES                 |       |       |        |         |       |        |        |        |         |
| 38 DEMAND COMPONENT         | H39D  | D30   | A39D   | 0       | 0     | 0      | 464    | 55     | 0       |
| 39 CUSTOMER COMPONENT       | H39C  | CM9   | A39C   | 0       | 0     | 0      | 514    | 14,592 | 0       |
| 40 TOTAL SERVICES           |       |       | ASV    | 0       | 0     | 0      | 978    | 14,647 | 0       |
| 41 METERS                   | H43   | CM1   | A43    | 770     | 50    | 94     | 1,197  | 0      | 0       |
| 42 AREA LIGHTING FIXTURES   | H44   | K403  | A44    | 0       | 0     | 0      | 0      | 2,294  | 0       |
| 43 STREET LIGHTING          | H46   | K405  | A46    | 0       | 0     | 0      | 0      | 19,869 | 0       |
| 44 TOTAL DISTRIBUTION PLANT |       |       | A30    | 18,848  | 597   | 1,655  | 17,198 | 55,146 | 50      |
| 45 DEMAND COMPONENT         |       |       | A30D   | 18,078  | 547   | 1,561  | 14,613 | 1,404  | 50      |
| 46 CUSTOMER COMPONENT       |       |       | A30C   | 770     | 50    | 94     | 2,585  | 53,742 | 0       |
| 47 TOTAL GENERAL PLANT      | H88   | K433  | A88    | 8,810   | 267   | 761    | 1,816  | 1,054  | 24      |
| 48 DEMAND COMPONENT         |       |       | A88D   | 8,791   | 266   | 759    | 1,714  | 140    | 24      |
| 49 CUSTOMER COMPONENT       |       |       | A88C   | 19      | 1     | 2      | 102    | 914    | 0       |
| 50 TOTAL INTANGIBLE PLANT   | H95   | K433  | A95    | 755     | 23    | 66     | 155    | 90     | 2       |
| 51 DEMAND COMPONENT         |       |       | A95D   | 753     | 23    | 66     | 146    | 12     | 2       |
| 52 CUSTOMER COMPONENT       |       |       | A95C   | 2       | 0     | 0      | 9      | 78     | 0       |
| 53 TOTAL DEPRECIATION AND   |       |       |        |         |       |        |        |        |         |
| 54 AMORTIZATION RESERVE     |       |       | A00    | 246,610 | 7,381 | 20,993 | 55,570 | 59,132 | 673     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|    | INPUT                       | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|----|-----------------------------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1  | TOTAL NET ELECTRIC PLANT    |       | P01    | 5,719,584                    | 2,581,718 | 112,655 | 341,799 | 1,220,849 | 615,548 |
| 2  | DEMAND COMPONENT            |       | P01D   | 4,986,017                    | 2,043,945 | 103,526 | 269,736 | 1,197,340 | 612,942 |
| 3  | CUSTOMER COMPONENT          |       | P01C   | 733,567                      | 537,773   | 9,129   | 72,063  | 23,509    | 2,606   |
| 4  | NET PLANT NUCLEAR           |       | P01N   | 2,548,392                    | 978,255   | 46,593  | 128,563 | 585,758   | 331,857 |
| 5  | TOTAL ELECTRIC PLANT IN SVC |       | P00    | 8,196,706                    | 3,718,970 | 160,399 | 492,309 | 1,720,954 | 866,700 |
| 6  | DEMAND COMPONENT            |       | P00D   | 7,046,254                    | 2,880,718 | 146,411 | 380,254 | 1,685,365 | 862,986 |
| 7  | CUSTOMER COMPONENT          |       | P00C   | 1,150,452                    | 838,252   | 13,988  | 112,055 | 35,589    | 3,714   |
| 8  | ELEC PLT NUCLEAR            |       | P00N   | 3,191,830                    | 1,225,253 | 58,357  | 161,024 | 733,654   | 415,647 |
| 9  | ELEC PLT NON-NUCLEAR        |       | P000   | 5,004,876                    | 2,493,717 | 102,042 | 331,285 | 987,300   | 451,053 |
| 10 | DEMAND COMPONENT            |       | P000D  | 3,854,424                    | 1,655,465 | 88,054  | 219,230 | 951,711   | 447,339 |
| 11 | CUSTOMER COMPONENT          |       | P000C  | 1,150,452                    | 838,252   | 13,988  | 112,055 | 35,589    | 3,714   |
| 12 | ELEC PLANT LESS P07,08      |       | P0000  | 3,789,872                    | 2,027,311 | 79,828  | 269,989 | 708,027   | 292,833 |
| 13 | DEMAND COMPONENT            |       | P0000D | 2,639,420                    | 1,189,059 | 65,840  | 157,934 | 672,438   | 289,119 |
| 14 | CUSTOMER COMPONENT          |       | P0000C | 1,150,452                    | 838,252   | 13,988  | 112,055 | 35,589    | 3,714   |
| 15 | TOTAL PROD/TRANS/DIST PLANT |       | AT1    | 7,920,045                    | 3,545,917 | 153,703 | 470,117 | 1,648,442 | 839,499 |
| 16 | DEMAND COMPONENT            |       | AT1D   | 6,834,249                    | 2,760,504 | 140,490 | 364,420 | 1,614,219 | 835,890 |
| 17 | CUSTOMER COMPONENT          |       | AT1C   | 1,085,796                    | 785,413   | 13,213  | 105,697 | 34,223    | 3,609   |
| 18 | TOTAL TRANS/DIST PLANT      |       | AT2    | 2,898,605                    | 1,618,329 | 61,895  | 216,791 | 494,245   | 185,597 |
| 19 | DEMAND COMPONENT            |       | AT2D   | 1,812,809                    | 832,916   | 48,682  | 111,094 | 460,022   | 181,988 |
| 20 | CUSTOMER COMPONENT          |       | AT2C   | 1,085,796                    | 785,413   | 13,213  | 105,697 | 34,223    | 3,609   |
| 21 | DEPREC RES NUCLEAR          |       | A00N   | 643,438                      | 246,998   | 11,764  | 32,461  | 147,896   | 83,790  |
| 22 | DEPREC RES NON-NUCL         |       | A000   | 1,833,684                    | 890,254   | 35,980  | 118,049 | 352,209   | 167,362 |
| 23 | DEMAND COMPONENT            |       | A000D  | 1,416,799                    | 589,775   | 31,121  | 78,057  | 340,129   | 166,254 |
| 24 | CUSTOMER COMPONENT          |       | A000C  | 416,885                      | 300,479   | 4,859   | 39,992  | 12,080    | 1,108   |
| 25 | GENERAL PLANT ALLOCATOR     |       | K433   | 191,768                      | 95,082    | 3,457   | 12,114  | 35,370    | 18,394  |
| 26 | DEMAND COMPONENT            |       | K433D  | 146,951                      | 58,457    | 2,920   | 7,707   | 34,423    | 18,321  |
| 27 | CUSTOMER COMPONENT          |       | K433C  | 44,817                       | 36,625    | 537     | 4,407   | 947       | 73      |
| 28 | TOTAL M & S ALLOCATOR       |       | K939   | 227,614                      | 111,351   | 3,815   | 14,332  | 41,438    | 22,608  |
| 29 | DEMAND COMPONENT            |       | K939D  | 123,096                      | 49,679    | 2,528   | 6,558   | 29,059    | 15,065  |
| 30 | ENERGY COMPONENT            |       | K939E  | 51,386                       | 18,252    | 650     | 2,549   | 11,257    | 7,457   |
| 31 | CUSTOMER COMPONENT          |       | K939C  | 53,132                       | 43,420    | 637     | 5,225   | 1,122     | 86      |
| 32 | EXCLUDING ADMIN & GENERAL   |       | K929   | 191,992                      | 93,924    | 3,218   | 12,089  | 34,953    | 19,070  |
| 33 | DEMAND COMPONENT            |       | K929D  | 103,831                      | 41,904    | 2,132   | 5,532   | 24,511    | 12,707  |
| 34 | ENERGY COMPONENT            |       | K929E  | 43,344                       | 15,395    | 549     | 2,150   | 9,495     | 6,290   |
| 35 | CUSTOMER COMPONENT          |       | K929C  | 44,817                       | 36,625    | 537     | 4,407   | 947       | 73      |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 3

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

|    | INPUT                       | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL   | STANDBY |
|----|-----------------------------|-------|--------|---------|--------|--------|---------|---------|---------|
| 1  | TOTAL NET ELECTRIC PLANT    |       | P01    | 563,170 | 18,866 | 37,385 | 134,375 | 91,505  | 1,714   |
| 2  | DEMAND COMPONENT            |       | P010   | 561,308 | 18,746 | 37,159 | 128,980 | 10,621  | 1,714   |
| 3  | CUSTOMER COMPONENT          |       | P01C   | 1,862   | 120    | 226    | 5,395   | 80,884  | 0       |
| 4  | NET PLANT NUCLEAR           |       | P01N   | 367,427 | 11,129 | 31,724 | 61,295  | 4,786   | 1,005   |
| 5  | TOTAL ELECTRIC PLANT IN SVC |       | P00    | 809,780 | 26,247 | 58,378 | 189,945 | 150,637 | 2,387   |
| 6  | DEMAND COMPONENT            |       | P000   | 807,127 | 26,076 | 58,055 | 181,856 | 15,019  | 2,387   |
| 7  | CUSTOMER COMPONENT          |       | P00C   | 2,653   | 171    | 323    | 8,089   | 135,618 | 0       |
| 8  | ELEC PLT NUCLEAR            |       | P00N   | 460,198 | 13,939 | 39,734 | 76,771  | 5,994   | 1,259   |
| 9  | ELEC PLT NON-NUCLEAR        |       | P000   | 349,582 | 12,308 | 18,644 | 113,174 | 144,643 | 1,128   |
| 10 | DEMAND COMPONENT            |       | P0000  | 346,929 | 12,137 | 18,321 | 105,085 | 9,025   | 1,128   |
| 11 | CUSTOMER COMPONENT          |       | P000C  | 2,653   | 171    | 323    | 8,089   | 135,618 | 0       |
| 12 | ELEC PLANT LESS P07,08      |       | P0000  | 174,403 | 7,002  | 3,519  | 83,950  | 142,361 | 649     |
| 13 | DEMAND COMPONENT            |       | P00000 | 171,750 | 6,831  | 3,196  | 75,861  | 6,743   | 649     |
| 14 | CUSTOMER COMPONENT          |       | P0000C | 2,653   | 171    | 323    | 8,089   | 135,618 | 0       |
| 15 | TOTAL PROD/TRANS/DIST PLANT |       | AT1    | 834,687 | 25,011 | 71,127 | 182,071 | 147,195 | 2,276   |
| 16 | DEMAND COMPONENT            |       | AT10   | 832,093 | 24,843 | 70,811 | 174,295 | 14,408  | 2,276   |
| 17 | CUSTOMER COMPONENT          |       | AT1C   | 2,594   | 168    | 316    | 7,776   | 132,787 | 0       |
| 18 | TOTAL TRANS/DIST PLANT      |       | AT2    | 110,696 | 3,081  | 8,617  | 61,293  | 137,765 | 296     |
| 19 | DEMAND COMPONENT            |       | AT20   | 108,102 | 2,913  | 8,301  | 53,517  | 4,978   | 296     |
| 20 | CUSTOMER COMPONENT          |       | AT2C   | 2,594   | 168    | 316    | 7,776   | 132,787 | 0       |
| 21 | DEPREC RES NUCLEAR          |       | A00N   | 92,771  | 2,810  | 8,010  | 15,476  | 1,208   | 254     |
| 22 | DEPREC RES NON-NUCL         |       | A000   | 153,839 | 4,571  | 12,983 | 40,094  | 57,924  | 419     |
| 23 | DEMAND COMPONENT            |       | A0000  | 153,048 | 4,520  | 12,887 | 37,399  | 3,190   | 419     |
| 24 | CUSTOMER COMPONENT          |       | A000C  | 791     | 51     | 96     | 2,695   | 54,734  | 0       |
| 25 | GENERAL PLANT ALLOCATOR     |       | K433   | 18,927  | 574    | 1,635  | 3,900   | 2,264   | 51      |
| 26 | DEMAND COMPONENT            |       | K4330  | 18,887  | 571    | 1,630  | 3,682   | 302     | 51      |
| 27 | CUSTOMER COMPONENT          |       | K433C  | 40      | 3      | 5      | 218     | 1,962   | 0       |
| 28 | TOTAL M & S ALLOCATOR       |       | K939   | 24,101  | 691    | 2,152  | 4,302   | 2,765   | 59      |
| 29 | DEMAND COMPONENT            |       | K9390  | 15,020  | 455    | 1,295  | 3,136   | 261     | 40      |
| 30 | ENERGY COMPONENT            |       | K939E  | 9,032   | 233    | 852    | 908     | 177     | 19      |
| 31 | CUSTOMER COMPONENT          |       | K939C  | 49      | 3      | 5      | 258     | 2,327   | 0       |
| 32 | EXCLUDING ADMIN & GENERAL   |       | K929   | 20,329  | 583    | 1,815  | 3,629   | 2,332   | 50      |
| 33 | DEMAND COMPONENT            |       | K9290  | 12,670  | 383    | 1,092  | 2,645   | 221     | 34      |
| 34 | ENERGY COMPONENT            |       | K929E  | 7,619   | 197    | 718    | 766     | 149     | 16      |
| 35 | CUSTOMER COMPONENT          |       | K929C  | 40      | 3      | 5      | 218     | 1,962   | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS     | GS-1   | GS-3   | LP-4    |         |
|----|-------------------------------|-------|--------|------------------------------|---------|---------|--------|--------|---------|---------|
| 1  | SUBTRACTIVE ADJUSTMENTS       |       |        |                              |         |         |        |        |         |         |
| 2  | ACCU DEFERRED INCOME TAXES    |       |        |                              |         |         |        |        |         |         |
| 3  | TEST POWER SUSQUEHANNA        | TC18  | D10    | DF18                         | -13,222 | -5,075  | -242   | -667   | -3,039  | -1,722  |
| 4  | ACCEL AMORTIZATION PROPER     | TC40A | D10    | DF40A                        | 371     | 143     | 7      | 19     | 85      | 48      |
| 5  | CLASS LIFE SYSTEM             | TC42A | P000   | DF42A                        | 35,414  | 17,645  | 722    | 2,344  | 6,986   | 3,192   |
| 6  | DEMAND COMPONENT              |       |        | DF42AD                       | 27,273  | 11,713  | 623    | 1,551  | 6,734   | 3,166   |
| 7  | CUSTOMER COMPONENT            |       |        | DF42AC                       | 8,141   | 5,932   | 99     | 793    | 252     | 26      |
| 8  | COST OF REMOVAL               | TC42B | P000   | DF42B                        | 4,456   | 2,220   | 91     | 295    | 879     | 402     |
| 9  | DEMAND COMPONENT              |       |        | DF42BD                       | 3,432   | 1,474   | 79     | 195    | 848     | 398     |
| 10 | CUSTOMER COMPONENT            |       |        | DF42BC                       | 1,024   | 746     | 12     | 100    | 31      | 4       |
| 11 | TEST FUEL MARTINS CREEK       | TC44  | D10    | DF44                         | 2,466   | 947     | 45     | 124    | 567     | 321     |
| 12 | ACRS AND MACRS                |       |        |                              |         |         |        |        |         |         |
| 13 | WHOLLY-OWNED COAL PROP        | TC46A | P08    | DF46A                        | 51,061  | 19,601  | 933    | 2,576  | 11,737  | 6,649   |
| 14 | NUCLEAR PROPERTY              | TC46B | P07    | DF46B                        | 656,914 | 252,170 | 12,011 | 33,141 | 150,994 | 85,544  |
| 15 | NUCLEAR FUEL                  | TC46C | EG10   | DF46C                        | 6,253   | 2,221   | 79     | 310    | 1,370   | 907     |
| 16 | OTHER NON-NUCLEAR PROP        | TC46D | P0000  | DF46D                        | 158,203 | 84,627  | 3,333  | 11,270 | 29,556  | 12,224  |
| 17 | DEMAND COMPONENT              |       |        | DF46DD                       | 110,179 | 49,635  | 2,749  | 6,593  | 28,070  | 12,069  |
| 18 | CUSTOMER COMPONENT            |       |        | DF46DC                       | 48,024  | 34,992  | 584    | 4,677  | 1,486   | 155     |
| 19 | TOTAL ACRS AND MACRS          |       |        | DF46T                        | 872,431 | 358,619 | 16,356 | 47,297 | 193,657 | 105,324 |
| 20 | TOTAL ACCUM DEFERRED INC TAX  |       |        | DFT                          | 901,916 | 374,499 | 16,979 | 49,412 | 199,135 | 107,565 |
| 21 | DEMAND COMPONENT              |       |        | DFTD                         | 836,008 | 329,662 | 16,160 | 43,408 | 195,429 | 106,152 |
| 22 | ENERGY COMPONENT              |       |        | DFTE                         | 8,719   | 3,168   | 124    | 434    | 1,937   | 1,228   |
| 23 | CUSTOMER COMPONENT            |       |        | DFTC                         | 57,189  | 41,669  | 695    | 5,570  | 1,769   | 185     |
| 24 | CUSTOMER ADVANCES             | AC    | CM7    | CA00                         | 40      | 16      | 0      | 17     | 7       | 0       |
| 25 | CUSTOMER DEPOSITS             | AD    | CM6    | DA00                         | 1,106   | 21      | 0      | 309    | 680     | 46      |
| 26 | TOTAL SUBTRACTIVE ADJUSTMENTS |       |        | PLDED                        | 903,062 | 374,536 | 16,979 | 49,738 | 199,822 | 107,611 |
| 27 | DEMAND COMPONENT              |       |        | PLDEDD                       | 836,008 | 329,662 | 16,160 | 43,408 | 195,429 | 106,152 |
| 28 | ENERGY COMPONENT              |       |        | PLDEDE                       | 8,719   | 3,168   | 124    | 434    | 1,937   | 1,228   |
| 29 | CUSTOMER COMPONENT            |       |        | PLDEDC                       | 58,335  | 41,706  | 695    | 5,896  | 2,456   | 231     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|    | INPUT                         | ALLOC | OUTPUT | LP-5   | LPEP    | ISA   | GH    | SL/AL  | STANDBY |
|----|-------------------------------|-------|--------|--------|---------|-------|-------|--------|---------|
| 1  | SUBTRACTIVE ADJUSTMENTS       |       |        |        |         |       |       |        |         |
| 2  | ACCUM DEFERRED INCOME TAXES   |       |        |        |         |       |       |        |         |
| 3  | TEST POWER SUSQUEHANNA        | TC18  | D10    | DF18   | -1,906  | -58   | -165  | -318   | -25     |
| 4  | ACCEL AMORTIZATION PROPER     | TC40A | D10    | DF40A  | 54      | 2     | 4     | 9      | 0       |
| 5  | CLASS LIFE SYSTEM             | TC42A | P000   | DF42A  | 2,473   | 87    | 132   | 801    | 1,024   |
| 6  | DEMAND COMPONENT              |       |        | DF42AD | 2,454   | 86    | 130   | 744    | 64      |
| 7  | CUSTOMER COMPONENT            |       |        | DF42AC | 19      | 1     | 2     | 57     | 960     |
| 8  | COST OF REMOVAL               | TC42B | P000   | DF42B  | 311     | 11    | 16    | 101    | 129     |
| 9  | DEMAND COMPONENT              |       |        | DF42BD | 309     | 11    | 16    | 93     | 8       |
| 10 | CUSTOMER COMPONENT            |       |        | DF42BC | 2       | 0     | 0     | 8      | 121     |
| 11 | TEST FUEL MARTINS CREEK       | TC44  | D10    | DF44   | 356     | 11    | 31    | 59     | 4       |
| 12 | ACRS AND MACRS                |       |        |        |         |       |       |        |         |
| 13 | WHOLLY-OWNED COAL PROP        | TC46A | P08    | DF46A  | 7,362   | 223   | 635   | 1,229  | 96      |
| 14 | NUCLEAR PROPERTY              | TC46B | P07    | DF46B  | 94,714  | 2,869 | 8,178 | 15,800 | 1,234   |
| 15 | NUCLEAR FUEL                  | TC46C | EG10   | DF46C  | 1,100   | 29    | 103   | 111    | 21      |
| 16 | OTHER NON-NUCLEAR PROP        | TC46D | P0000  | DF46D  | 7,280   | 292   | 147   | 3,504  | 5,943   |
| 17 | DEMAND COMPONENT              |       |        | DF46DD | 7,169   | 285   | 134   | 3,166  | 282     |
| 18 | CUSTOMER COMPONENT            |       |        | DF46DC | 111     | 7     | 13    | 338    | 5,661   |
| 19 | TOTAL ACRS AND MACRS          |       |        | DF46T  | 110,456 | 3,413 | 9,063 | 20,644 | 7,294   |
| 20 | TOTAL ACCUM DEFERRED INC TAX  |       |        | DFT    | 111,744 | 3,466 | 9,081 | 21,296 | 8,426   |
| 21 | DEMAND COMPONENT              |       |        | DFTD   | 110,156 | 3,418 | 8,931 | 20,724 | 1,658   |
| 22 | ENERGY COMPONENT              |       |        | DFTE   | 1,456   | 40    | 134   | 170    | 25      |
| 23 | CUSTOMER COMPONENT            |       |        | DFTC   | 132     | 8     | 16    | 402    | 6,743   |
| 24 | CUSTOMER ADVANCES             | AC    | CM7    | CA00   | 0       | 0     | 0     | 0      | 0       |
| 25 | CUSTOMER DEPOSITS             | AD    | CM6    | DA00   | 3       | 0     | 0     | 47     | 0       |
| 26 | TOTAL SUBTRACTIVE ADJUSTMENTS |       |        | PLOED  | 111,747 | 3,466 | 9,081 | 21,343 | 8,426   |
| 27 | DEMAND COMPONENT              |       |        | PLDEDD | 110,156 | 3,418 | 8,931 | 20,724 | 1,658   |
| 28 | ENERGY COMPONENT              |       |        | PLDEDE | 1,456   | 40    | 134   | 170    | 25      |
| 29 | CUSTOMER COMPONENT            |       |        | PLDEDC | 135     | 8     | 16    | 449    | 6,743   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT  | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----------------------------------|-------|-------|---------|------------------------------|-----------|--------|---------|-----------|---------|
| 1 ADDITIVE ADJUSTMENTS           |       |       |         |                              |           |        |         |           |         |
| 2 PLANT HELD FOR FUTURE USE      |       |       |         |                              |           |        |         |           |         |
| 3 PRODUCTION M-O-C               | QF10  | D10   | PF10    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 4 PRODUCTION OTHER               | QF11  | D10   | PF11    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 5 TRANSMISSION PLANT             | QF20  | D10   | PF20    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6 DISTRIBUTION PLANT             |       |       |         |                              |           |        |         |           |         |
| 7 138/69KV                       | QF31  | D10   | PF31    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 8 PRIMARY                        | QF32  | D20   | PF32    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 9 SECONDARY                      | QF33  | P30   | PF33    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 10 DEMAND COMPONENT              |       |       | PF33D   | 0                            | 0         | 0      | 0       | 0         | 0       |
| 11 CUSTOMER COMPONENT            |       |       | PF33C   | 0                            | 0         | 0      | 0       | 0         | 0       |
| 12 TOTAL DISTRIBUTION PLANT      |       |       | PF30    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 13 GENERAL PLANT                 | QF88  | K433  | PF88    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 14 DEMAND COMPONENT              |       |       | PF88D   | 0                            | 0         | 0      | 0       | 0         | 0       |
| 15 CUSTOMER COMPONENT            |       |       | PF88C   | 0                            | 0         | 0      | 0       | 0         | 0       |
| 16 TOTAL PLANT FUTURE USE        |       |       | PF00    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 17 POLLUTION CONTROL PROJECTS    |       |       |         |                              |           |        |         |           |         |
| 18 NUCLEAR                       | IPCA  | D10   | PCA0    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 19 WHOLLY-OWNED COAL             | IPCB  | D10   | PCB0    | 5,380                        | 2,065     | 98     | 271     | 1,237     | 701     |
| 20 OTHER NON-NUCLEAR             | IPCC  | D10   | PCC0    | 6,998                        | 2,687     | 128    | 353     | 1,609     | 911     |
| 21 TOTAL POLLUTION CONTROL       |       |       | PCT0    | 12,378                       | 4,752     | 226    | 624     | 2,846     | 1,612   |
| 22 TOTAL ADDITIVE ADJUSTMENTS    |       |       | PLADD   | 12,378                       | 4,752     | 226    | 624     | 2,846     | 1,612   |
| 23 DEMAND COMPONENT              |       |       | PLADD0  | 12,378                       | 4,752     | 226    | 624     | 2,846     | 1,612   |
| 24 CUSTOMER COMPONENT            |       |       | PLADD0C | 0                            | 0         | 0      | 0       | 0         | 0       |
| 25 TOTAL NET ORIG COST RATE BASE |       |       | NOP     | 4,828,900                    | 2,211,934 | 95,902 | 292,685 | 1,023,873 | 509,549 |
| 26 DEMAND COMPONENT              |       |       | NOPD    | 4,162,387                    | 1,719,036 | 87,592 | 226,952 | 1,004,757 | 508,402 |
| 27 ENERGY COMPONENT              |       |       | NOPE    | -8,719                       | -3,168    | -124   | -434    | -1,937    | -1,228  |
| 28 CUSTOMER COMPONENT            |       |       | NOPC    | 675,232                      | 496,066   | 8,434  | 66,167  | 21,053    | 2,375   |
| 29 WORKING CAPITAL               |       |       |         |                              |           |        |         |           |         |
| 30 FUEL INVENTORY                |       |       |         |                              |           |        |         |           |         |
| 31 WHOLLY-OWNED COAL             | M10A  | EG10  | M10A    | 62,590                       | 22,232    | 793    | 3,106   | 13,710    | 9,082   |
| 32 OTHER NON-NUCLEAR             | M10B  | EG10  | M10B    | 26,124                       | 9,279     | 331    | 1,296   | 5,723     | 3,791   |
| 33 NUCLEAR FUEL                  | M10C  | EG10  | M10C    | 0                            | 0         | 0      | 0       | 0         | 0       |
| 34 TOTAL FUEL                    |       |       | M10T    | 88,714                       | 31,511    | 1,124  | 4,402   | 19,433    | 12,873  |
| 35 PLANT MATERIALS & SUPPLIES    |       |       |         |                              |           |        |         |           |         |
| 36 PRODUCTION                    |       |       |         |                              |           |        |         |           |         |
| 37 NUCLEAR                       | M11A  | D10   | M11A    | 31,128                       | 11,949    | 569    | 1,570   | 7,155     | 4,054   |
| 38 WHOLLY-OWNED COAL             | M11B  | D10   | M11B    | 35,290                       | 13,547    | 645    | 1,780   | 8,112     | 4,595   |
| 39 OTHER NON-NUCLEAR             | M11C  | D10   | M11C    | 12,155                       | 4,666     | 222    | 613     | 2,794     | 1,583   |
| 40 TOTAL PRODUCTION              |       |       | M11T    | 78,573                       | 30,162    | 1,436  | 3,963   | 18,061    | 10,232  |
| 41 TRANS/DIST                    | M14   | AT2   | M14     | 21,521                       | 12,015    | 460    | 1,610   | 3,669     | 1,378   |
| 42 DEMAND COMPONENT              |       |       | M14D    | 13,459                       | 6,183     | 362    | 825     | 3,415     | 1,351   |
| 43 CUSTOMER COMPONENT            |       |       | M14C    | 8,062                        | 5,832     | 98     | 785     | 254       | 27      |
| 44 TOTAL PLANT M & S             |       |       | M20T    | 100,094                      | 42,177    | 1,896  | 5,573   | 21,730    | 11,610  |
| 45 TOTAL FUEL AND M & S          |       |       | MCD     | 188,808                      | 73,688    | 3,020  | 9,975   | 41,163    | 24,483  |
| 46 DEMAND COMPONENT              |       |       | MCD0    | 92,032                       | 36,345    | 1,798  | 4,788   | 21,476    | 11,583  |
| 47 ENERGY COMPONENT              |       |       | MCD0E   | 88,714                       | 31,511    | 1,124  | 4,402   | 19,433    | 12,873  |
| 48 CUSTOMER COMPONENT            |       |       | MCD0C   | 8,062                        | 5,832     | 98     | 785     | 254       | 27      |
| 49 WORKING CASH                  |       |       |         |                              |           |        |         |           |         |
| 50 WORKING CASH O & M            | CASH  | MCAP  | MCA     | 17,467                       | 7,159     | 257    | 973     | 3,574     | 2,194   |
| 51 DEMAND COMPONENT              |       |       | MCA0    | 4,410                        | 1,773     | 90     | 234     | 1,040     | 546     |
| 52 ENERGY COMPONENT              |       |       | MCA0E   | 11,303                       | 4,014     | 144    | 561     | 2,476     | 1,640   |
| 53 CUSTOMER COMPONENT            |       |       | MCA0C   | 1,755                        | 1,371     | 24     | 178     | 58        | 9       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT  | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----------------------------------|-------|-------|---------|---------|--------|--------|---------|--------|---------|
| 1 ADDITIVE ADJUSTMENTS           |       |       |         |         |        |        |         |        |         |
| 2 PLANT HELD FOR FUTURE USE      |       |       |         |         |        |        |         |        |         |
| 3 PRODUCTION M-O-C               | QF10  | D10   | PF10    | 0       | 0      | 0      | 0       | 0      | 0       |
| 4 PRODUCTION OTHER               | QF11  | D10   | PF11    | 0       | 0      | 0      | 0       | 0      | 0       |
| 5 TRANSMISSION PLANT             | QF20  | D10   | PF20    | 0       | 0      | 0      | 0       | 0      | 0       |
| 6 DISTRIBUTION PLANT             |       |       |         |         |        |        |         |        |         |
| 7 138/69KV                       | QF31  | D10   | PF31    | 0       | 0      | 0      | 0       | 0      | 0       |
| 8 PRIMARY                        | QF32  | D20   | PF32    | 0       | 0      | 0      | 0       | 0      | 0       |
| 9 SECONDARY                      | QF33  | P30   | PF33    | 0       | 0      | 0      | 0       | 0      | 0       |
| 10 DEMAND COMPONENT              |       |       | PF330   | 0       | 0      | 0      | 0       | 0      | 0       |
| 11 CUSTOMER COMPONENT            |       |       | PF33C   | 0       | 0      | 0      | 0       | 0      | 0       |
| 12 TOTAL DISTRIBUTION PLANT      |       |       | PF30    | 0       | 0      | 0      | 0       | 0      | 0       |
| 13 GENERAL PLANT                 | QF88  | K433  | PF88    | 0       | 0      | 0      | 0       | 0      | 0       |
| 14 DEMAND COMPONENT              |       |       | PF880   | 0       | 0      | 0      | 0       | 0      | 0       |
| 15 CUSTOMER COMPONENT            |       |       | PF88C   | 0       | 0      | 0      | 0       | 0      | 0       |
| 16 TOTAL PLANT FUTURE USE        |       |       | PF00    | 0       | 0      | 0      | 0       | 0      | 0       |
| 17 POLLUTION CONTROL PROJECTS    |       |       |         |         |        |        |         |        |         |
| 18 NUCLEAR                       | IPCA  | D10   | PCA0    | 0       | 0      | 0      | 0       | 0      | 0       |
| 19 WHOLLY-OWNED COAL             | IPCB  | D10   | PCB0    | 775     | 24     | 67     | 130     | 10     | 2       |
| 20 OTHER NON-NUCLEAR             | IPCC  | D10   | PCC0    | 1,009   | 30     | 87     | 168     | 13     | 3       |
| 21 TOTAL POLLUTION CONTROL       |       |       | PCT0    | 1,784   | 54     | 154    | 298     | 23     | 5       |
| 22 TOTAL ADDITIVE ADJUSTMENTS    |       |       | PLADD   | 1,784   | 54     | 154    | 298     | 23     | 5       |
| 23 DEMAND COMPONENT              |       |       | PLADD0  | 1,784   | 54     | 154    | 298     | 23     | 5       |
| 24 CUSTOMER COMPONENT            |       |       | PLADD0C | 0       | 0      | 0      | 0       | 0      | 0       |
| 25 TOTAL NET ORIG COST RATE BASE |       |       | NOP     | 453,207 | 15,454 | 28,458 | 113,330 | 83,102 | 1,406   |
| 26 DEMAND COMPONENT              |       |       | NOPD    | 452,936 | 15,382 | 28,382 | 108,554 | 8,985  | 1,409   |
| 27 ENERGY COMPONENT              |       |       | NOPE    | -1,456  | -40    | -134   | -170    | -25    | -3      |
| 28 CUSTOMER COMPONENT            |       |       | NOPC    | 1,727   | 112    | 210    | 4,946   | 74,142 | 0       |
| 29 WORKING CAPITAL               |       |       |         |         |        |        |         |        |         |
| 30 FUEL INVENTORY                |       |       |         |         |        |        |         |        |         |
| 31 WHOLLY-OWNED COAL             | M10A  | EG10  | M10A    | 11,003  | 286    | 1,038  | 1,104   | 214    | 22      |
| 32 OTHER NON-NUCLEAR             | M10B  | EG10  | M10B    | 4,592   | 120    | 433    | 461     | 89     | 9       |
| 33 NUCLEAR FUEL                  | M10C  | EG10  | M10C    | 0       | 0      | 0      | 0       | 0      | 0       |
| 34 TOTAL FUEL                    |       |       | M10T    | 15,595  | 406    | 1,471  | 1,565   | 303    | 31      |
| 35 PLANT MATERIALS & SUPPLIES    |       |       |         |         |        |        |         |        |         |
| 36 PRODUCTION                    |       |       |         |         |        |        |         |        |         |
| 37 NUCLEAR                       | M11A  | D10   | M11A    | 4,488   | 136    | 387    | 749     | 59     | 12      |
| 38 WHOLLY-OWNED COAL             | M11B  | D10   | M11B    | 5,089   | 154    | 439    | 849     | 66     | 14      |
| 39 OTHER NON-NUCLEAR             | M11C  | D10   | M11C    | 1,752   | 53     | 152    | 292     | 23     | 5       |
| 40 TOTAL PRODUCTION              |       |       | M11T    | 11,329  | 343    | 978    | 1,890   | 148    | 31      |
| 41 TRANS/DIST                    | M14   | AT2   | M14     | 822     | 23     | 64     | 455     | 1,023  | 2       |
| 42 DEMAND COMPONENT              |       |       | M140    | 803     | 22     | 62     | 397     | 37     | 2       |
| 43 CUSTOMER COMPONENT            |       |       | M14C    | 19      | 1      | 2      | 58      | 986    | 0       |
| 44 TOTAL PLANT M & S             |       |       | M20T    | 12,151  | 366    | 1,042  | 2,345   | 1,171  | 33      |
| 45 TOTAL FUEL AND M & S          |       |       | MCD     | 27,746  | 772    | 2,513  | 3,910   | 1,474  | 64      |
| 46 DEMAND COMPONENT              |       |       | MCD0    | 12,132  | 365    | 1,040  | 2,287   | 185    | 33      |
| 47 ENERGY COMPONENT              |       |       | MCD0E   | 15,595  | 406    | 1,471  | 1,565   | 303    | 31      |
| 48 CUSTOMER COMPONENT            |       |       | MCD0C   | 19      | 1      | 2      | 58      | 986    | 0       |
| 49 WORKING CASH                  |       |       |         |         |        |        |         |        |         |
| 50 WORKING CASH O & M            | CASH  | MCAP  | MCA     | 2,534   | 68     | 235    | 325     | 142    | 6       |
| 51 DEMAND COMPONENT              |       |       | MCA0    | 541     | 16     | 47     | 112     | 9      | 2       |
| 52 ENERGY COMPONENT              |       |       | MCA0E   | 1,987   | 51     | 187    | 199     | 39     | 5       |
| 53 CUSTOMER COMPONENT            |       |       | MCA0C   | 5       | 1      | 1      | 14      | 94     | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|                                | INPUT | ALLOC | OUTPUT | TOTAL<br>PENN.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|--------------------------------|-------|-------|--------|-----------------------------|-----------|--------|---------|-----------|---------|
| 1 WORKING CAPITAL CONTINUED    |       |       |        |                             |           |        |         |           |         |
| 2 WORKING CASH CONTINUED       |       |       |        |                             |           |        |         |           |         |
| 3 PREPAYMENTS                  |       |       |        |                             |           |        |         |           |         |
| 4 INSURANCE                    |       |       |        |                             |           |        |         |           |         |
| 5 NUCLEAR PRODUCTION           | MCPA  | D10   | MCPIA  | 1,776                       | 682       | 32     | 90      | 408       | 231     |
| 6 WHOLLY-OWNED COAL PROD       | MCPB  | D10   | MCPIB  | 1,554                       | 597       | 28     | 78      | 358       | 202     |
| 7 OTHER NON-NUCLEAR PROD       | MCPD  | D10   | MCPID  | 837                         | 321       | 15     | 42      | 193       | 109     |
| 8 OTHER PROPERTY               | MCPD  | AT2   | MCPIO  | 376                         | 210       | 8      | 28      | 64        | 24      |
| 9 DEMAND COMPONENT             |       |       | MCPIOD | 235                         | 108       | 6      | 14      | 60        | 23      |
| 10 CUSTOMER COMPONENT          |       |       | MCPIOC | 141                         | 102       | 2      | 14      | 4         | 1       |
| 11 TOTAL PREPAID INSURANCE     |       |       | MCPIIT | 4,543                       | 1,810     | 83     | 238     | 1,023     | 566     |
| 12 RENTS                       | MCPR  | AT2   | MCPR   | 0                           | 0         | 0      | 0       | 0         | 0       |
| 13 DEMAND COMPONENT            |       |       | MCPRO  | 0                           | 0         | 0      | 0       | 0         | 0       |
| 14 CUSTOMER COMPONENT          |       |       | MCPRC  | 0                           | 0         | 0      | 0       | 0         | 0       |
| 15 NRC FEE                     | MCPF  | POIN  | MCPF   | 135                         | 52        | 2      | 7       | 31        | 17      |
| 16 POSTAGE                     | MCPO  | K433  | MCPO   | 135                         | 67        | 2      | 9       | 24        | 13      |
| 17 DEMAND COMPONENT            |       |       | MCPOD  | 103                         | 41        | 2      | 6       | 23        | 13      |
| 18 CUSTOMER COMPONENT          |       |       | MCPOC  | 32                          | 26        | 0      | 3       | 1         | 0       |
| 19 PPUC ANNUAL ASSESS          | MCPRE | K939  | MCPRE  | 379                         | 185       | 7      | 24      | 69        | 38      |
| 20 DEMAND COMPONENT            |       |       | MCPRED | 205                         | 83        | 4      | 11      | 48        | 26      |
| 21 ENERGY COMPONENT            |       |       | MCPREE | 85                          | 31        | 1      | 4       | 19        | 13      |
| 22 CUSTOMER COMPONENT          |       |       | MCPREC | 89                          | 73        | 1      | 9       | 2         | 0       |
| 23 MISCELLANEOUS               | MCPM  | K939  | MCPM   | 5,849                       | 2,862     | 98     | 368     | 1,065     | 581     |
| 24 DEMAND COMPONENT            |       |       | MCPMD  | 3,163                       | 1,277     | 65     | 168     | 747       | 387     |
| 25 ENERGY COMPONENT            |       |       | MCPME  | 1,320                       | 470       | 16     | 65      | 290       | 191     |
| 26 CUSTOMER COMPONENT          |       |       | MCPMC  | 1,365                       | 1,116     | 17     | 134     | 29        | 2       |
| 27 TOTAL PREPAYMENTS           |       |       | MCPT   | 11,041                      | 4,976     | 192    | 646     | 2,212     | 1,215   |
| 28 ACCRUED TAXES               | MCT   | MCAP  | MCT    | -284                        | -116      | -4     | -16     | -58       | -36     |
| 29 DEMAND COMPONENT            |       |       | MCTD   | -72                         | -29       | -1     | -4      | -17       | -9      |
| 30 ENERGY COMPONENT            |       |       | MCTE   | -184                        | -65       | -2     | -9      | -40       | -27     |
| 31 CUSTOMER COMPONENT          |       |       | MCTC   | -29                         | -22       | -1     | -3      | -1        | 0       |
| 32 SEMI ANNUAL INTEREST &      |       |       |        |                             |           |        |         |           |         |
| 33 PREFERRED DIVIDEND PAYMENTS |       |       |        |                             |           |        |         |           |         |
| 34 SEMI ANNUAL INTEREST        | AES   | MCAP  | EAS    | -28,032                     | -11,489   | -412   | -1,562  | -5,735    | -3,522  |
| 35 DEMAND COMPONENT            |       |       | EASD   | -7,077                      | -2,845    | -144   | -375    | -1,670    | -876    |
| 36 ENERGY COMPONENT            |       |       | EASE   | -18,139                     | -6,442    | -230   | -900    | -3,974    | -2,632  |
| 37 CUSTOMER COMPONENT          |       |       | EASC   | -2,816                      | -2,201    | -38    | -286    | -93       | -14     |
| 38 PREFERRED DIVIDEND PAYMENT  | AFS   | MCAP  | FAS    | -722                        | -296      | -10    | -40     | -148      | -91     |
| 39 DEMAND COMPONENT            |       |       | FASD   | -182                        | -73       | -4     | -10     | -43       | -22     |
| 40 ENERGY COMPONENT            |       |       | FASE   | -467                        | -166      | -5     | -23     | -103      | -68     |
| 41 CUSTOMER COMPONENT          |       |       | FASC   | -73                         | -57       | -1     | -7      | -3        | 0       |
| 42 TOT INT & PREF DIV PAYMENTS |       |       | EAFAT  | -28,754                     | -11,785   | -422   | -1,602  | -5,883    | -3,613  |
| 43 TOTAL WORKING CASH          |       |       | CNC    | -530                        | 234       | 23     | 1       | -155      | -240    |
| 44 DEMAND COMPONENT            |       |       | CNCD   | 5,087                       | 1,987     | 95     | 261     | 1,180     | 646     |
| 45 ENERGY COMPONENT            |       |       | CNCE   | -6,081                      | -2,160    | -76    | -302    | -1,332    | -883    |
| 46 CUSTOMER COMPONENT          |       |       | CNCC   | 464                         | 407       | 4      | 42      | -3        | -3      |
| 47 TOTAL WORKING CAPITAL       |       |       | MOO    | 188,278                     | 73,922    | 3,043  | 9,976   | 41,008    | 24,243  |
| 48 DEMAND COMPONENT            |       |       | MOOD   | 97,119                      | 38,332    | 1,893  | 5,049   | 22,656    | 12,229  |
| 49 ENERGY COMPONENT            |       |       | MOOE   | 82,633                      | 29,351    | 1,048  | 4,100   | 18,101    | 11,990  |
| 50 CUSTOMER COMPONENT          |       |       | MOOC   | 8,526                       | 6,239     | 102    | 827     | 251       | 24      |
| 51 TOTAL RATE BASE             |       |       | RBX    | 5,017,178                   | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |
| 52 DEMAND COMPONENT            |       |       | RBXD   | 4,259,506                   | 1,757,368 | 89,485 | 232,001 | 1,027,412 | 520,632 |
| 53 ENERGY COMPONENT            |       |       | RBXE   | 73,914                      | 26,183    | 924    | 3,666   | 16,164    | 10,762  |
| 54 CUSTOMER COMPONENT          |       |       | RBXC   | 683,758                     | 502,305   | 8,536  | 66,994  | 21,304    | 2,399   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

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

|    | INPUT                       | ALLOC | OUTPUT | LP-5   | LPEP    | ISA    | GH     | SL/AL   | STANDBY |       |
|----|-----------------------------|-------|--------|--------|---------|--------|--------|---------|---------|-------|
| 1  | WORKING CAPITAL CONTINUED   |       |        |        |         |        |        |         |         |       |
| 2  | WORKING CASH CONTINUED      |       |        |        |         |        |        |         |         |       |
| 3  | PREPAYMENTS                 |       |        |        |         |        |        |         |         |       |
| 4  | INSURANCE                   |       |        |        |         |        |        |         |         |       |
| 5  | NUCLEAR PRODUCTION          | MCPA  | D10    | MCPIA  | 256     | 7      | 22     | 43      | 4       | 1     |
| 6  | WHOLLY-OWNED COAL PROD      | MCPB  | D10    | MCPIB  | 224     | 6      | 19     | 38      | 3       | 1     |
| 7  | OTHER NON-NUCLEAR PROD      | MCPC  | D10    | MCPIC  | 120     | 4      | 11     | 20      | 2       | 0     |
| 8  | OTHER PROPERTY              | MCPD  | AT2    | MCPID  | 15      | 0      | 1      | 8       | 18      | 0     |
| 9  | DEMAND COMPONENT            |       |        | MCPIDD | 15      | 0      | 1      | 7       | 1       | 0     |
| 10 | CUSTOMER COMPONENT          |       |        | MCPIDC | 0       | 0      | 0      | 1       | 17      | 0     |
| 11 | TOTAL PREPAID INSURANCE     |       |        | MCPIT  | 615     | 17     | 53     | 109     | 27      | 2     |
| 12 | RENTS                       | MCPR  | AT2    | MCPRI  | 0       | 0      | 0      | 0       | 0       | 0     |
| 13 | DEMAND COMPONENT            |       |        | MCPRID | 0       | 0      | 0      | 0       | 0       | 0     |
| 14 | CUSTOMER COMPONENT          |       |        | MCPRIC | 0       | 0      | 0      | 0       | 0       | 0     |
| 15 | NRC FEE                     | MCPF  | P01N   | MCPFI  | 20      | 1      | 2      | 3       | 0       | 0     |
| 16 | POSTAGE                     | MCPO  | K433   | MCPOI  | 14      | 0      | 1      | 3       | 2       | 0     |
| 17 | DEMAND COMPONENT            |       |        | MCPOOD | 14      | 0      | 1      | 3       | 0       | 0     |
| 18 | CUSTOMER COMPONENT          |       |        | MCPIOC | 0       | 0      | 0      | 0       | 2       | 0     |
| 19 | PPUC ANNUAL ASSESS          | MCPRE | K939   | MCPRE  | 40      | 1      | 3      | 7       | 5       | 0     |
| 20 | DEMAND COMPONENT            |       |        | MCPRED | 25      | 1      | 1      | 6       | 0       | 0     |
| 21 | ENERGY COMPONENT            |       |        | MCPREE | 15      | 0      | 1      | 1       | 0       | 0     |
| 22 | CUSTOMER COMPONENT          |       |        | MCPREC | 0       | 0      | 0      | 0       | 4       | 0     |
| 23 | MISCELLANEOUS               | MCPM  | K939   | MCPM   | 619     | 17     | 56     | 110     | 71      | 2     |
| 24 | DEMAND COMPONENT            |       |        | MCPMD  | 386     | 11     | 34     | 80      | 7       | 1     |
| 25 | ENERGY COMPONENT            |       |        | MCPME  | 232     | 6      | 23     | 23      | 4       | 0     |
| 26 | CUSTOMER COMPONENT          |       |        | MCPMC  | 1       | 0      | 1      | 6       | 59      | 0     |
| 27 | TOTAL PREPAYMENTS           |       |        | MCPT   | 1,308   | 36     | 115    | 232     | 105     | 4     |
| 28 | ACCURED TAXES               | MCT   | MCAP   | MCT    | -41     | -1     | -4     | -5      | -3      | 0     |
| 29 | DEMAND COMPONENT            |       |        | MCTD   | -8      | -1     | -1     | -2      | 0       | 0     |
| 30 | ENERGY COMPONENT            |       |        | MCTE   | -32     | -1     | -4     | -3      | -1      | 0     |
| 31 | CUSTOMER COMPONENT          |       |        | MCTC   | 0       | 0      | 0      | 0       | -2      | 0     |
| 32 | SEMI ANNUAL INTEREST &      |       |        |        |         |        |        |         |         |       |
| 33 | PREFERRED DIVIDEND PAYMENTS |       |        |        |         |        |        |         |         |       |
| 34 | SEMI ANNUAL INTEREST        | AES   | MCAP   | EAS    | -4,066  | -110   | -377   | -522    | -228    | -9    |
| 35 | DEMAND COMPONENT            |       |        | EASD   | -869    | -26    | -75    | -179    | -15     | -3    |
| 36 | ENERGY COMPONENT            |       |        | EASE   | -3,188  | -83    | -301   | -320    | -62     | -7    |
| 37 | CUSTOMER COMPONENT          |       |        | EASC   | -8      | -1     | -1     | -23     | -151    | 0     |
| 38 | PREFERRED DIVIDEND PAYMENT  | AFS   | MCAP   | FAS    | -104    | -3     | -10    | -14     | -6      | 0     |
| 39 | DEMAND COMPONENT            |       |        | FASD   | -23     | 0      | -2     | -4      | -1      | 0     |
| 40 | ENERGY COMPONENT            |       |        | FASE   | -81     | -2     | -8     | -9      | -2      | 0     |
| 41 | CUSTOMER COMPONENT          |       |        | FASC   | 0       | 0      | 0      | -1      | -4      | 0     |
| 42 | TOT INT & PREF DIV PAYMENTS |       |        | EAFAT  | -4,170  | -113   | -387   | -536    | -234    | -9    |
| 43 | TOTAL WORKING CASH          |       |        | CMC    | -369    | -10    | -41    | 16      | 10      | 1     |
| 44 | DEMAND COMPONENT            |       |        | CMCD   | 701     | 19     | 60     | 125     | 11      | 2     |
| 45 | ENERGY COMPONENT            |       |        | CMCE   | -1,068  | -29    | -101   | -108    | -21     | -1    |
| 46 | CUSTOMER COMPONENT          |       |        | CMCC   | -1      | 0      | -1     | -1      | 20      | 0     |
| 47 | TOTAL WORKING CAPITAL       |       |        | W00    | 27,377  | 762    | 2,472  | 3,926   | 1,484   | 65    |
| 48 | DEMAND COMPONENT            |       |        | W00D   | 12,832  | 384    | 1,101  | 2,412   | 196     | 35    |
| 49 | ENERGY COMPONENT            |       |        | W00E   | 14,527  | 377    | 1,370  | 1,457   | 282     | 30    |
| 50 | CUSTOMER COMPONENT          |       |        | W00C   | 18      | 1      | 2      | 56      | 1,006   | 0     |
| 51 | TOTAL RATE BASE             |       |        | RBX    | 480,584 | 16,216 | 30,930 | 117,256 | 84,586  | 1,471 |
| 52 | DEMAND COMPONENT            |       |        | RBXD   | 465,768 | 15,766 | 29,482 | 110,967 | 9,181   | 1,444 |
| 53 | ENERGY COMPONENT            |       |        | RBXE   | 13,071  | 337    | 1,236  | 1,287   | 257     | 27    |
| 54 | CUSTOMER COMPONENT          |       |        | RBXC   | 1,745   | 113    | 212    | 5,002   | 75,148  | 0     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

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

|    | INPUT                            | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS     | GS-1   | GS-3   | LP-4    |         |
|----|----------------------------------|-------|--------|------------------------------|---------|---------|--------|--------|---------|---------|
| 1  | OPERATION & MAINTENANCE EXPENSES |       |        |                              |         |         |        |        |         |         |
| 2  | PRODUCTION                       |       |        |                              |         |         |        |        |         |         |
| 3  | FUEL                             |       |        |                              |         |         |        |        |         |         |
| 4  | NUCLEAR                          | G01A  | EG10   | EE01A                        | 58,524  | 20,787  | 742    | 2,904  | 12,820  | 8,492   |
| 5  | WHOLLY-OWNED COAL                | G01B  | EG10   | EE01B                        | 289,977 | 102,998 | 3,674  | 14,391 | 63,517  | 42,078  |
| 6  | OTHER NON-NUCLEAR                | G01C  | EG10   | EE01C                        | 83,203  | 29,553  | 1,055  | 4,129  | 18,225  | 12,074  |
| 7  | TOTAL FUEL                       |       |        | EE01T                        | 431,704 | 153,338 | 5,471  | 21,424 | 94,562  | 62,644  |
| 8  | POWER PURCHASES                  |       |        |                              |         |         |        |        |         |         |
| 9  | OTHER UTILITIES                  | G04E  | EG10   | EE04E                        | 19,363  | 6,877   | 245    | 961    | 4,241   | 2,810   |
| 10 | NON-UTILITY GENERATION           | G05E  | EG10   | EE05E                        | 219,813 | 78,076  | 2,785  | 10,909 | 48,148  | 31,897  |
| 11 | SAFE HARBOR                      | G06D  | D10    | EE06D                        | 9,395   | 3,607   | 172    | 474    | 2,159   | 1,224   |
| 12 | PJM INTERCHANGE                  | G07E  | EG10   | EE07E                        | 3,826   | 1,359   | 48     | 190    | 838     | 555     |
| 13 | BORDERLINE-DEMAND                | G08D  | D10    | EE08D                        | 6       | 2       | 0      | 0      | 2       | 0       |
| 14 | BORDERLINE-ENERGY                | G08E  | EG10   | EE08E                        | 108     | 38      | 2      | 5      | 24      | 16      |
| 15 | TOTAL POWER PURCHASES            |       |        | EE09                         | 252,511 | 89,959  | 3,252  | 12,539 | 55,412  | 36,502  |
| 16 | DEMAND COMPONENT                 |       |        | EE09D                        | 9,401   | 3,609   | 172    | 474    | 2,161   | 1,224   |
| 17 | ENERGY COMPONENT                 |       |        | EE09E                        | 243,110 | 86,350  | 3,080  | 12,065 | 53,251  | 35,278  |
| 18 | INSTALLED CAPACITY PAYMENTS      | G12   | D10    | EE12                         | 0       | 0       | 0      | 0      | 0       | 0       |
| 19 | DECOMMISSIONING                  | G13   | D10    | EE13                         | 5,590   | 2,146   | 102    | 282    | 1,285   | 728     |
| 20 | FOSSIL FUEL HANDLING             |       |        |                              |         |         |        |        |         |         |
| 21 | WHOLLY-OWNED COAL                | G02A  | EG10   | EE02A                        | 14,265  | 5,067   | 181    | 708    | 3,125   | 2,070   |
| 22 | OTHER NON-NUCLEAR                | G02B  | EG10   | EE02B                        | 5,744   | 2,040   | 73     | 285    | 1,258   | 834     |
| 23 | TOTAL FUEL HANDLING              |       |        | EE02                         | 20,009  | 7,107   | 254    | 993    | 4,383   | 2,904   |
| 24 | ENERGY TRUST                     |       |        |                              |         |         |        |        |         |         |
| 25 | FINANCING, OTHER                 | G03   | EG10   | EE03                         | 5,395   | 1,916   | 69     | 268    | 1,181   | 783     |
| 26 | OTHER PRODUCTION EXP             |       |        |                              |         |         |        |        |         |         |
| 27 | NUCLEAR                          |       |        |                              |         |         |        |        |         |         |
| 28 | DEMAND COMPONENT                 | G17AD | D10    | EE17AD                       | 86,507  | 33,208  | 1,582  | 4,364  | 19,884  | 11,265  |
| 29 | ENERGY COMPONENT                 | G17AE | EG10   | EE17AE                       | 33,618  | 11,941  | 426    | 1,668  | 7,364   | 4,878   |
| 30 | TOTAL NUCLEAR                    |       |        | EE17A                        | 120,125 | 45,149  | 2,008  | 6,032  | 27,248  | 16,143  |
| 31 | WHOLLY-OWNED COAL                |       |        |                              |         |         |        |        |         |         |
| 32 | DEMAND COMPONENT                 | G17BD | D10    | EE17BD                       | 36,031  | 13,832  | 658    | 1,818  | 8,282   | 4,692   |
| 33 | ENERGY COMPONENT                 | G17BE | EG10   | EE17BE                       | 57,040  | 20,260  | 723    | 2,831  | 12,494  | 8,277   |
| 34 | TOTAL WHOLLY-OWNED COAL          |       |        | EE17B                        | 93,071  | 34,092  | 1,381  | 4,649  | 20,776  | 12,969  |
| 35 | OTHER NON-NUCLEAR                |       |        |                              |         |         |        |        |         |         |
| 36 | DEMAND COMPONENT                 | G17CD | D10    | EE17CD                       | 39,710  | 15,243  | 726    | 2,003  | 9,128   | 5,171   |
| 37 | ENERGY COMPONENT                 | G17CE | EG10   | EE17CE                       | 13,179  | 4,681   | 167    | 654    | 2,887   | 1,912   |
| 38 | TOTAL OTHER NON-NUCLEAR          |       |        | EE17C                        | 52,889  | 19,924  | 893    | 2,657  | 12,015  | 7,083   |
| 39 | TOTAL OTHER PRODUCTION EXP       |       |        | EE17T                        | 266,085 | 99,165  | 4,282  | 13,338 | 60,039  | 36,195  |
| 40 | DEMAND COMPONENT                 |       |        | EE17TD                       | 162,248 | 62,283  | 2,966  | 8,185  | 37,294  | 21,128  |
| 41 | ENERGY COMPONENT                 |       |        | EE17TE                       | 103,837 | 36,882  | 1,316  | 5,153  | 22,745  | 15,067  |
| 42 | TOTAL PRODUCTION                 |       |        |                              |         |         |        |        |         |         |
| 43 | DEMAND COMPONENT                 |       |        | EE10                         | 981,294 | 353,631 | 13,430 | 48,844 | 216,862 | 139,756 |
| 44 | ENERGY COMPONENT                 |       |        | EE10D                        | 177,239 | 68,038  | 3,240  | 8,941  | 40,740  | 23,080  |
|    |                                  |       |        | EE10E                        | 804,055 | 285,593 | 10,190 | 39,903 | 176,122 | 116,676 |
| 45 | TRANSMISSION                     | G20   | D10    | EE20                         | 10,487  | 4,025   | 192    | 529    | 2,411   | 1,365   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

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

|    | INPUT                            | ALLOC | OUTPUT | LP-5   | LPEP    | ISA   | GH     | SL/AL  | STANDBY |     |
|----|----------------------------------|-------|--------|--------|---------|-------|--------|--------|---------|-----|
| 1  | OPERATION & MAINTENANCE EXPENSES |       |        |        |         |       |        |        |         |     |
| 2  | PRODUCTION                       |       |        |        |         |       |        |        |         |     |
| 3  | FUEL                             |       |        |        |         |       |        |        |         |     |
| 4  | NUCLEAR                          | G01A  | EG10   | EE01A  | 10,288  | 267   | 970    | 1,033  | 200     | 21  |
| 5  | WHOLLY-OWNED COAL                | G01B  | EG10   | EE01B  | 50,976  | 1,325 | 4,808  | 5,116  | 991     | 103 |
| 6  | OTHER NON-NUCLEAR                | G01C  | EG10   | EE01C  | 14,626  | 380   | 1,380  | 1,467  | 284     | 30  |
| 7  | TOTAL FUEL                       |       |        | EE01T  | 75,890  | 1,972 | 7,158  | 7,616  | 1,475   | 154 |
| 8  | POWER PURCHASES                  |       |        |        |         |       |        |        |         |     |
| 9  | OTHER UTILITIES                  | G04E  | EG10   | EE04E  | 3,404   | 88    | 321    | 342    | 67      | 7   |
| 10 | NON-UTILITY GENERATION           | G05E  | EG10   | EE05E  | 38,641  | 1,005 | 3,645  | 3,878  | 751     | 78  |
| 11 | SAFE HARBOR                      | G06D  | D10    | EE06D  | 1,354   | 41    | 117    | 226    | 17      | 4   |
| 12 | PJM INTERCHANGE                  | G07E  | EG10   | EE07E  | 673     | 18    | 63     | 68     | 13      | 1   |
| 13 | BORDERLINE-DEMAND                | G08D  | D10    | EE08D  | 1       | 0     | 0      | 1      | 0       | 0   |
| 14 | BORDERLINE-ENERGY                | G08E  | EG10   | EE08E  | 19      | 1     | 1      | 2      | 0       | 0   |
| 15 | TOTAL POWER PURCHASES            |       |        | EE09   | 44,092  | 1,153 | 4,147  | 4,517  | 848     | 90  |
| 16 | DEMAND COMPONENT                 |       |        | EE09D  | 1,355   | 41    | 117    | 227    | 17      | 4   |
| 17 | ENERGY COMPONENT                 |       |        | EE09E  | 42,737  | 1,112 | 4,030  | 4,290  | 831     | 86  |
| 18 | INSTALLED CAPACITY PAYMENTS      | G12   | D10    | EE12   | 0       | 0     | 0      | 0      | 0       | 0   |
| 19 | DECOMMISSIONING                  | G13   | D10    | EE13   | 806     | 25    | 69     | 135    | 10      | 2   |
| 20 | FOSSIL FUEL HANDLING             |       |        |        |         |       |        |        |         |     |
| 21 | WHOLLY-OWNED COAL                | G02A  | EG10   | EE02A  | 2,507   | 65    | 237    | 251    | 49      | 5   |
| 22 | OTHER NON-NUCLEAR                | G02B  | EG10   | EE02B  | 1,009   | 26    | 96     | 101    | 20      | 2   |
| 23 | TOTAL FUEL HANDLING              |       |        | EE02   | 3,516   | 91    | 333    | 352    | 69      | 7   |
| 24 | ENERGY TRUST                     |       |        |        |         |       |        |        |         |     |
| 25 | FINANCING, OTHER                 | G03   | EG10   | EE03   | 949     | 25    | 89     | 95     | 18      | 2   |
| 26 | OTHER PRODUCTION EXP             |       |        |        |         |       |        |        |         |     |
| 27 | NUCLEAR                          |       |        |        |         |       |        |        |         |     |
| 28 | DEMAND COMPONENT                 | G17AD | D10    | EE17AD | 12,473  | 378   | 1,077  | 2,080  | 162     | 34  |
| 29 | ENERGY COMPONENT                 | G17AE | EG10   | EE17AE | 5,910   | 154   | 558    | 593    | 114     | 12  |
| 30 | TOTAL NUCLEAR                    |       |        | EE17A  | 18,383  | 532   | 1,635  | 2,673  | 276     | 46  |
| 31 | WHOLLY-OWNED COAL                |       |        |        |         |       |        |        |         |     |
| 32 | DEMAND COMPONENT                 | G17BD | D10    | EE17BD | 5,195   | 158   | 448    | 867    | 67      | 14  |
| 33 | ENERGY COMPONENT                 | G17BE | EG10   | EE17BE | 10,027  | 261   | 946    | 1,006  | 195     | 20  |
| 34 | TOTAL WHOLLY-OWNED COAL          |       |        | EE17B  | 15,222  | 419   | 1,394  | 1,873  | 262     | 34  |
| 35 | OTHER NON-NUCLEAR                |       |        |        |         |       |        |        |         |     |
| 36 | DEMAND COMPONENT                 | G17CD | D10    | EE17CD | 5,725   | 173   | 495    | 955    | 75      | 16  |
| 37 | ENERGY COMPONENT                 | G17CE | EG10   | EE17CE | 2,317   | 60    | 218    | 233    | 45      | 5   |
| 38 | TOTAL OTHER NON-NUCLEAR          |       |        | EE17C  | 8,042   | 233   | 713    | 1,188  | 120     | 21  |
| 39 | TOTAL OTHER PRODUCTION EXP       |       |        | EE17T  | 41,647  | 1,184 | 3,742  | 5,734  | 658     | 101 |
| 40 | DEMAND COMPONENT                 |       |        | EE17TD | 23,393  | 709   | 2,020  | 3,902  | 304     | 64  |
| 41 | ENERGY COMPONENT                 |       |        | EE17TE | 18,254  | 475   | 1,722  | 1,832  | 354     | 37  |
| 42 | TOTAL PRODUCTION                 |       |        | EE10   | 166,900 | 4,450 | 15,538 | 18,449 | 3,078   | 356 |
| 43 | DEMAND COMPONENT                 |       |        | EE10D  | 25,554  | 775   | 2,206  | 4,264  | 331     | 70  |
| 44 | ENERGY COMPONENT                 |       |        | EE10E  | 141,346 | 3,675 | 13,332 | 14,185 | 2,747   | 286 |
| 45 | TRANSMISSION                     | G20   | D10    | EE20   | 1,512   | 46    | 131    | 252    | 20      | 4   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

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

|    | INPUT                                      | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS     | RTS    | GS-1  | GS-3  | LP-4  |
|----|--------------------------------------------|-------|--------|------------------------------|--------|--------|-------|-------|-------|
| 1  | OPERATION & MAINTENANCE EXPENSES CONTINUED |       |        |                              |        |        |       |       |       |
| 2  | DISTRIBUTION                               |       |        |                              |        |        |       |       |       |
| 3  | SUBSTATIONS                                |       |        |                              |        |        |       |       |       |
| 4  | GENERATION STEP-UP                         | G26   | D10    | EE26                         | 227    | 87     | 4     | 11    | 29    |
| 5  | 138/69 KV                                  | G27   | D10    | EE27                         | 2,678  | 1,028  | 49    | 135   | 348   |
| 6  | PRIMARY                                    | G28   | D20    | EE28                         | 9,368  | 4,288  | 204   | 564   | 1,455 |
| 7  | SECONDARY                                  | G29   | D30    | EE29                         | 198    | 113    | 8     | 15    | 0     |
| 8  | TOTAL SUBSTATIONS                          |       |        | EESS                         | 12,471 | 5,516  | 265   | 725   | 1,832 |
| 9  | OVERHEAD LINES                             |       |        |                              |        |        |       |       |       |
| 10 | 138/69 KV                                  | G31   | D10    | EE31                         | 9,142  | 3,509  | 167   | 461   | 1,190 |
| 11 | PRIMARY                                    | G32   | D20    | EE32                         | 7,866  | 3,600  | 172   | 473   | 1,222 |
| 12 | SECONDARY                                  |       |        |                              |        |        |       |       |       |
| 13 | DEMAND COMPONENT                           | G33D  | D30    | EE33D                        | 8,773  | 4,989  | 390   | 683   | 0     |
| 14 | CUSTOMER COMPONENT                         | G33C  | C30    | EE33C                        | 10,738 | 9,334  | 128   | 1,062 | 0     |
| 15 | STREET LIGHTING                            | G34   | K405   | EE34                         | 1,004  | 0      | 0     | 0     | 0     |
| 16 | TOTAL OVERHEAD LINES                       |       |        | EEOL                         | 37,523 | 21,432 | 857   | 2,679 | 2,412 |
| 17 | UNDERGROUND LINES                          |       |        |                              |        |        |       |       |       |
| 18 | 138/69 KV                                  | G35   | D10    | EE35                         | 137    | 53     | 2     | 7     | 18    |
| 19 | PRIMARY                                    | G36   | D20    | EE36                         | 490    | 224    | 11    | 29    | 76    |
| 20 | SECONDARY                                  |       |        |                              |        |        |       |       |       |
| 21 | DEMAND COMPONENT                           | G37D  | D30    | EE37D                        | 1,118  | 636    | 50    | 87    | 0     |
| 22 | CUSTOMER COMPONENT                         | G37C  | C30    | EE37C                        | 1,866  | 1,622  | 22    | 185   | 0     |
| 23 | TOTAL UNDERGROUND LINES                    |       |        | EEUG                         | 3,611  | 2,535  | 85    | 308   | 94    |
| 24 | LINE TRANSFORMERS                          |       |        |                              |        |        |       |       |       |
| 25 | DEMAND COMPONENT                           | G38D  | D30    | EE38D                        | 2,123  | 1,207  | 94    | 165   | 0     |
| 26 | CUSTOMER COMPONENT                         | G38C  | CM8    | EE38C                        | 2,751  | 2,015  | 27    | 309   | 0     |
| 27 | TOTAL LINE TRANSFORMERS                    |       |        | EELT                         | 4,874  | 3,222  | 121   | 474   | 0     |
| 28 | SERVICES                                   |       |        |                              |        |        |       |       |       |
| 29 | DEMAND COMPONENT                           | G39D  | D30    | EE39D                        | 425    | 242    | 19    | 33    | 0     |
| 30 | CUSTOMER COMPONENT                         | G39C  | CM9    | EE39C                        | 4,582  | 3,482  | 47    | 436   | 0     |
| 31 | TOTAL SERVICES                             |       |        | EESV                         | 5,007  | 3,724  | 66    | 469   | 0     |
| 32 | MISC DIST EXPENSE & RENTS                  | G42   | P30    | EE42                         | 12,326 | 7,189  | 269   | 965   | 671   |
| 33 | DEMAND COMPONENT                           |       |        | EE42D                        | 7,043  | 3,367  | 204   | 451   | 654   |
| 34 | CUSTOMER COMPONENT                         |       |        | EE42C                        | 5,283  | 3,822  | 65    | 514   | 17    |
| 35 | METERS                                     | G43   | CM1    | EE43                         | 10,524 | 5,018  | 388   | 1,731 | 457   |
| 36 | STREET LIGHTING                            | G46   | K405   | EE46                         | 2,549  | 0      | 0     | 0     | 0     |
| 37 | CUSTOMER INSTALLATIONS                     | G47   | CM9    | EE47                         | 4,051  | 3,078  | 42    | 386   | 0     |
| 38 | TOTAL DISTRIBUTION                         |       |        | EE30                         | 92,936 | 51,714 | 2,093 | 7,737 | 5,466 |
| 39 | DEMAND COMPONENT                           |       |        | EE30D                        | 49,508 | 23,343 | 1,374 | 3,114 | 4,992 |
| 40 | CUSTOMER COMPONENT                         |       |        | EE30C                        | 43,348 | 28,371 | 719   | 4,623 | 474   |
| 41 | CUSTOMER ACCOUNTS                          |       |        |                              |        |        |       |       |       |
| 42 | METER READING                              | G50   | CM2    | EE50                         | 9,376  | 7,863  | 127   | 968   | 86    |
| 43 | UNCOLLECTIBLE                              | G51   | CM5    | EE51                         | 16,932 | 13,795 | 121   | 1,182 | 339   |
| 44 | OTHER                                      | G55   | C10    | EE55                         | 25,674 | 22,301 | 304   | 2,538 | 18    |
| 45 | TOTAL CUSTOMER ACCTS                       |       |        | EE56                         | 51,982 | 43,959 | 552   | 4,688 | 443   |
| 46 | CUST SERVICE & INFORMATION                 | G60   | C10    | EE60                         | 18,067 | 15,693 | 214   | 1,786 | 12    |
| 47 | SALES                                      | G65   | AT10   | EE65                         | 4,959  | 2,003  | 102   | 264   | 606   |
| 48 | ADMINISTRATIVE & GENERAL EXPENSES          |       |        |                              |        |        |       |       |       |
| 49 | PPUC REGULATORY                            | G70   | K939   | EE70                         | 4,218  | 2,064  | 70    | 266   | 419   |
| 50 | DEMAND COMPONENT                           |       |        | EE70D                        | 2,281  | 921    | 46    | 122   | 279   |
| 51 | ENERGY COMPONENT                           |       |        | EE70E                        | 952    | 338    | 12    | 47    | 138   |
| 52 | CUSTOMER COMPONENT                         |       |        | EE70C                        | 985    | 805    | 12    | 97    | 1     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

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

|    | INPUT                                      | ALLOC | OUTPUT | LP-5  | LPEP  | ISA | GH  | SL/AL | STANDBY |   |
|----|--------------------------------------------|-------|--------|-------|-------|-----|-----|-------|---------|---|
| 1  | OPERATION & MAINTENANCE EXPENSES CONTINUED |       |        |       |       |     |     |       |         |   |
| 2  | DISTRIBUTION                               |       |        |       |       |     |     |       |         |   |
| 3  | SUBSTATIONS                                |       |        |       |       |     |     |       |         |   |
| 4  | GENERATION STEP-UP                         | G26   | D10    | EE26  | 33    | 1   | 3   | 5     | 1       | 0 |
| 5  | 138/69 KV                                  | G27   | D10    | EE27  | 386   | 12  | 34  | 64    | 5       | 1 |
| 6  | PRIMARY                                    | G28   | D20    | EE28  | 0     | 0   | 0   | 269   | 21      | 0 |
| 7  | SECONDARY                                  | G29   | D30    | EE29  | 0     | 0   | 0   | 8     | 1       | 0 |
| 8  | TOTAL SUBSTATIONS                          |       |        | EESS  | 419   | 13  | 37  | 346   | 28      | 1 |
| 9  | OVERHEAD LINES                             |       |        |       |       |     |     |       |         |   |
| 10 | 138/69 KV                                  | G31   | D10    | EE31  | 1,318 | 40  | 114 | 220   | 17      | 4 |
| 11 | PRIMARY                                    | G32   | D20    | EE32  | 0     | 0   | 0   | 225   | 18      | 0 |
| 12 | SECONDARY                                  |       |        |       |       |     |     |       |         |   |
| 13 | DEMAND COMPONENT                           | G330  | D30    | EE330 | 0     | 0   | 0   | 335   | 40      | 0 |
| 14 | CUSTOMER COMPONENT                         | G33C  | C30    | EE33C | 0     | 0   | 0   | 39    | 9       | 0 |
| 15 | STREET LIGHTING                            | G34   | K405   | EE34  | 0     | 0   | 0   | 0     | 1,004   | 0 |
| 16 | TOTAL OVERHEAD LINES                       |       |        | EEOL  | 1,318 | 40  | 114 | 819   | 1,088   | 4 |
| 17 | UNDERGROUND LINES                          |       |        |       |       |     |     |       |         |   |
| 18 | 138/69 KV                                  | G35   | D10    | EE35  | 20    | 1   | 2   | 3     | 0       | 0 |
| 19 | PRIMARY                                    | G36   | D20    | EE36  | 0     | 0   | 0   | 14    | 1       | 0 |
| 20 | SECONDARY                                  |       |        |       |       |     |     |       |         |   |
| 21 | DEMAND COMPONENT                           | G370  | D30    | EE370 | 0     | 0   | 0   | 42    | 5       | 0 |
| 22 | CUSTOMER COMPONENT                         | G37C  | C30    | EE37C | 0     | 0   | 0   | 7     | 2       | 0 |
| 23 | TOTAL UNDERGROUND LINES                    |       |        | EEUG  | 20    | 1   | 2   | 66    | 8       | 0 |
| 24 | LINE TRANSFORMERS                          |       |        |       |       |     |     |       |         |   |
| 25 | DEMAND COMPONENT                           | G380  | D30    | EE380 | 0     | 0   | 0   | 81    | 10      | 0 |
| 26 | CUSTOMER COMPONENT                         | G38C  | CM8    | EE38C | 0     | 0   | 0   | 16    | 293     | 0 |
| 27 | TOTAL LINE TRANSFORMERS                    |       |        | EELT  | 0     | 0   | 0   | 97    | 303     | 0 |
| 28 | SERVICES                                   |       |        |       |       |     |     |       |         |   |
| 29 | DEMAND COMPONENT                           | G390  | D30    | EE390 | 0     | 0   | 0   | 16    | 2       | 0 |
| 30 | CUSTOMER COMPONENT                         | G39C  | CM9    | EE39C | 0     | 0   | 0   | 18    | 510     | 0 |
| 31 | TOTAL SERVICES                             |       |        | EESV  | 0     | 0   | 0   | 34    | 512     | 0 |
| 32 | MISC DIST EXPENSE & RENTS                  | G42   | P30    | EE42  | 281   | 9   | 25  | 255   | 667     | 1 |
| 33 | DEMAND COMPONENT                           |       |        | EE42D | 268   | 9   | 23  | 218   | 21      | 1 |
| 34 | CUSTOMER COMPONENT                         |       |        | EE42C | 13    | 0   | 2   | 37    | 646     | 0 |
| 35 | METERS                                     | G43   | CM1    | EE43  | 329   | 21  | 40  | 511   | 0       | 0 |
| 36 | STREET LIGHTING                            | G46   | K405   | EE46  | 0     | 0   | 0   | 0     | 2,549   | 0 |
| 37 | CUSTOMER INSTALLATIONS                     | G47   | CM9    | EE47  | 0     | 0   | 0   | 16    | 451     | 0 |
| 38 | TOTAL DISTRIBUTION                         |       |        | EE30  | 2,367 | 84  | 218 | 2,144 | 5,606   | 6 |
| 39 | DEMAND COMPONENT                           |       |        | EE30D | 2,025 | 63  | 176 | 1,500 | 142     | 6 |
| 40 | CUSTOMER COMPONENT                         |       |        | EE30C | 342   | 21  | 42  | 644   | 5,464   | 0 |
| 41 | CUSTOMER ACCOUNTS                          |       |        |       |       |     |     |       |         |   |
| 42 | METER READING                              | G50   | CM2    | EE50  | 19    | 1   | 0   | 83    | 0       | 0 |
| 43 | UNCOLLECTIBLE                              | G51   | CM5    | EE51  | 120   | 0   | 0   | 0     | 0       | 0 |
| 44 | OTHER                                      | G55   | C10    | EE55  | 3     | 0   | 0   | 93    | 21      | 0 |
| 45 | TOTAL CUSTOMER ACCTS                       |       |        | EE56  | 142   | 1   | 0   | 176   | 21      | 0 |
| 46 | CUST SERVICE & INFORMATION                 | G60   | C10    | EE60  | 2     | 0   | 0   | 66    | 15      | 0 |
| 47 | SALES                                      | G65   | AT10   | EE65  | 604   | 18  | 51  | 127   | 10      | 2 |
| 48 | ADMINISTRATIVE & GENERAL EXPENSES          |       |        |       |       |     |     |       |         |   |
| 49 | PPUC REGULATORY                            | G70   | K939   | EE70  | 447   | 13  | 40  | 80    | 51      | 1 |
| 50 | DEMAND COMPONENT                           |       |        | EE70D | 278   | 8   | 24  | 59    | 5       | 1 |
| 51 | ENERGY COMPONENT                           |       |        | EE70E | 167   | 4   | 16  | 17    | 4       | 0 |
| 52 | CUSTOMER COMPONENT                         |       |        | EE70C | 1     | 0   | 0   | 5     | 43      | 0 |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

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

|    | INPUT                                          | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1   | GS-3   | LP-4    |         |
|----|------------------------------------------------|-------|--------|------------------------------|-----------|---------|--------|--------|---------|---------|
| 1  | OPERATION & MAINTENANCE EXPENSES CONTINUED     |       |        |                              |           |         |        |        |         |         |
| 2  | FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC |       |        |                              |           |         |        |        |         |         |
| 3  | PROPERTY INSURANCE                             |       |        |                              |           |         |        |        |         |         |
| 4  |                                                | G72A  | D10    | EE72A                        | 4,572     | 1,755   | 84     | 231    | 1,051   | 595     |
| 5  |                                                | G72B  | D10    | EE72B                        | 1,439     | 552     | 26     | 73     | 330     | 188     |
| 6  |                                                | G72C  | D10    | EE72C                        | 776       | 298     | 14     | 39     | 179     | 101     |
| 7  |                                                | G72D  | AT2    | EE72D                        | 347       | 194     | 7      | 26     | 59      | 22      |
| 8  |                                                |       |        | EE72DD                       | 216       | 100     | 5      | 13     | 55      | 22      |
| 9  |                                                |       |        | EE72DC                       | 131       | 94      | 2      | 13     | 4       | 0       |
| 10 |                                                |       |        | EE72T                        | 7,134     | 2,799   | 131    | 369    | 1,619   | 906     |
| 11 |                                                | G73   | K939   | EE73                         | 57,447    | 28,104  | 963    | 3,617  | 10,459  | 5,706   |
| 12 |                                                |       |        | EE73D                        | 31,068    | 12,538  | 638    | 1,655  | 7,335   | 3,802   |
| 13 |                                                |       |        | EE73E                        | 12,969    | 4,607   | 164    | 643    | 2,841   | 1,883   |
| 14 |                                                |       |        | EE73C                        | 13,410    | 10,959  | 161    | 1,319  | 283     | 222     |
| 15 |                                                | G75   | K929   | EE75                         | 80,637    | 39,449  | 1,351  | 5,077  | 14,681  | 8,009   |
| 16 |                                                |       |        | EE75D                        | 43,610    | 17,600  | 895    | 2,323  | 10,295  | 5,337   |
| 17 |                                                |       |        | EE75E                        | 18,205    | 6,466   | 231    | 903    | 3,988   | 2,642   |
| 18 |                                                |       |        | EE75C                        | 18,823    | 15,383  | 226    | 1,851  | 398     | 30      |
| 19 |                                                |       |        | EE79                         | 149,436   | 72,416  | 2,515  | 9,329  | 27,526  | 15,040  |
| 20 |                                                |       |        | EE79D                        | 83,962    | 33,764  | 1,709  | 4,456  | 19,783  | 10,324  |
| 21 |                                                |       |        | EE79E                        | 32,126    | 11,411  | 407    | 1,594  | 7,037   | 4,662   |
| 22 |                                                |       |        | EE79C                        | 33,348    | 27,241  | 400    | 3,279  | 706     | 54      |
| 23 |                                                |       |        | EE80                         | 1,309,161 | 543,441 | 19,098 | 73,177 | 265,751 | 162,688 |
| 24 |                                                |       |        | EE80D                        | 326,234   | 131,174 | 6,617  | 17,304 | 76,959  | 40,366  |
| 25 |                                                |       |        | EE80E                        | 836,181   | 297,004 | 10,597 | 41,497 | 183,159 | 121,338 |
| 26 |                                                |       |        | EE80C                        | 146,745   | 115,263 | 1,884  | 14,377 | 5,632   | 984     |
| 27 | ADJUSTMENTS TO O & M EXPENSE                   |       |        |                              |           |         |        |        |         |         |
| 28 |                                                | G81A  | EG10   | EE81A                        | 870       | 309     | 11     | 43     | 191     | 126     |
| 29 |                                                | G81B  | EG10   | EE81B                        | 9,417     | 3,344   | 120    | 467    | 2,063   | 1,367   |
| 30 |                                                |       |        | EE81                         | 10,287    | 3,653   | 131    | 510    | 2,254   | 1,493   |
| 31 |                                                | G82   | K939   | EE82                         | -581      | -284    | -10    | -37    | -105    | -58     |
| 32 |                                                | G83   | K939   | EE83                         | 132       | 65      | 2      | 8      | 24      | 13      |
| 33 |                                                | G84   | K939   | EE84                         | -745      | -364    | -12    | -47    | -136    | -74     |
| 34 |                                                |       |        | EE84D                        | -403      | -162    | -8     | -22    | -95     | -49     |
| 35 |                                                |       |        | EE84E                        | -168      | -60     | -2     | -8     | -37     | -25     |
| 36 |                                                |       |        | EE84C                        | -175      | -142    | -2     | -17    | -4      | 0       |
| 37 |                                                | G85   | D10    | EE85                         | -434      | -166    | -8     | -22    | -100    | -56     |
| 38 |                                                | G86   | CM6    | EE86                         | 122       | 2       | 0      | 34     | 75      | 5       |
| 39 |                                                | G87   | K939   | EE87                         | -12,046   | -5,893  | -202   | -758   | -2,194  | -1,196  |
| 40 |                                                | G88   | D10    | EE88                         | 17,979    | 6,902   | 329    | 907    | 4,133   | 2,341   |
| 41 |                                                | G89   | D10    | EE89                         | 43,041    | 16,522  | 787    | 2,171  | 9,894   | 5,604   |
| 42 |                                                | G90   | K939   | EE90                         | 182       | 89      | 3      | 11     | 34      | 18      |
| 43 |                                                | G91   | D10    | EE91                         | 1,199     | 460     | 22     | 60     | 276     | 156     |
| 44 |                                                | G92   | K939   | EE92                         | 3,530     | 1,726   | 60     | 222    | 643     | 351     |
| 45 |                                                | G93   | D10    | EE93                         | 1,100     | 423     | 20     | 55     | 253     | 144     |
| 46 |                                                |       |        | EE99                         | 63,766    | 23,135  | 1,122  | 3,114  | 15,051  | 8,741   |
| 47 |                                                |       |        | EE99D                        | 57,732    | 22,062  | 1,045  | 2,896  | 13,240  | 7,559   |
| 48 |                                                |       |        | EE99E                        | 8,137     | 2,889   | 104    | 403    | 1,783   | 1,181   |
| 49 |                                                |       |        | EE99C                        | -2,103    | -1,816  | -26    | -185   | 28      | 1       |
| 50 | TOTAL OPER & MAINT EXPENSES                    |       |        |                              |           |         |        |        |         |         |
| 51 |                                                |       |        | EE00                         | 1,372,927 | 566,576 | 20,220 | 76,291 | 280,802 | 171,429 |
| 52 |                                                |       |        | EE00D                        | 383,967   | 153,235 | 7,662  | 20,200 | 90,199  | 47,925  |
| 53 |                                                |       |        | EE00E                        | 844,318   | 299,893 | 10,700 | 41,900 | 184,942 | 122,519 |
| 54 |                                                |       |        | EE00C                        | 144,643   | 113,448 | 1,857  | 14,192 | 5,660   | 985     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

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

|    | INPUT                                          | ALLOC | OUTPUT | LP-5   | LPEP    | ISA   | GH     | SL/AL  | STANDBY |     |
|----|------------------------------------------------|-------|--------|--------|---------|-------|--------|--------|---------|-----|
| 1  | OPERATION & MAINTENANCE EXPENSES CONTINUED     |       |        |        |         |       |        |        |         |     |
| 2  | FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC |       |        |        |         |       |        |        |         |     |
| 3  | PROPERTY INSURANCE                             |       |        |        |         |       |        |        |         |     |
| 4  | NUCLEAR PRODUCTION                             | G72A  | D10    | EE72A  | 659     | 20    | 57     | 110    | 8       | 2   |
| 5  | WHOLLY-OWNED COAL PROD                         | G72B  | D10    | EE72B  | 207     | 6     | 18     | 35     | 3       | 1   |
| 6  | OTHER NON-NUCLEAR PROD                         | G72C  | D10    | EE72C  | 111     | 4     | 10     | 19     | 1       | 0   |
| 7  | OTHER PROPERTY                                 | G72D  | AT2    | EE72D  | 14      | 0     | 1      | 7      | 17      | 0   |
| 8  | DEMAND COMPONENT                               |       |        | EE72DD | 13      | 0     | 1      | 7      | 0       | 0   |
| 9  | CUSTOMER COMPONENT                             |       |        | EE72DC | 1       | 0     | 0      | 0      | 17      | 0   |
| 10 | TOTAL PROPERTY INSURANCE                       |       |        | EE72T  | 991     | 30    | 86     | 171    | 29      | 3   |
| 11 | EMPLOYEE BENEFITS                              | G73   | K939   | EE73   | 6,082   | 174   | 544    | 1,085  | 698     | 15  |
| 12 | DEMAND COMPONENT                               |       |        | EE73D  | 3,790   | 115   | 328    | 791    | 66      | 10  |
| 13 | ENERGY COMPONENT                               |       |        | EE73E  | 2,279   | 58    | 215    | 229    | 45      | 5   |
| 14 | CUSTOMER COMPONENT                             |       |        | EE73C  | 12      | 1     | 1      | 65     | 587     | 0   |
| 15 | OTHER A & G                                    | G75   | K929   | EE75   | 8,538   | 245   | 763    | 1,524  | 979     | 21  |
| 16 | DEMAND COMPONENT                               |       |        | EE75D  | 5,321   | 161   | 459    | 1,111  | 93      | 15  |
| 17 | ENERGY COMPONENT                               |       |        | EE75E  | 3,200   | 83    | 301    | 322    | 62      | 7   |
| 18 | CUSTOMER COMPONENT                             |       |        | EE75C  | 17      | 1     | 2      | 91     | 824     | 0   |
| 19 | TOT ADMIN & GENERAL EXPENSES                   |       |        | EE79   | 16,058  | 462   | 1,433  | 2,860  | 1,757   | 40  |
| 20 | DEMAND COMPONENT                               |       |        | EE79D  | 10,380  | 314   | 897    | 2,130  | 177     | 28  |
| 21 | ENERGY COMPONENT                               |       |        | EE79E  | 5,647   | 146   | 533    | 567    | 110     | 12  |
| 22 | CUSTOMER COMPONENT                             |       |        | EE79C  | 31      | 2     | 3      | 162    | 1,470   | 0   |
| 23 | TOTAL O & M BEFORE ADJUST                      |       |        | EE80   | 187,585 | 5,061 | 17,371 | 24,074 | 10,507  | 408 |
| 24 | DEMAND COMPONENT                               |       |        | EE80D  | 40,076  | 1,215 | 3,461  | 8,273  | 679     | 110 |
| 25 | ENERGY COMPONENT                               |       |        | EE80E  | 146,993 | 3,821 | 13,865 | 14,752 | 2,857   | 298 |
| 26 | CUSTOMER COMPONENT                             |       |        | EE80C  | 516     | 24    | 45     | 1,049  | 6,971   | 0   |
| 27 | ADJUSTMENTS TO O & M EXPENSE                   |       |        |        |         |       |        |        |         |     |
| 28 | M/O COAL & OTHER SALES                         | G81A  | EG10   | EE81A  | 153     | 4     | 14     | 16     | 3       | 0   |
| 29 | PJM & OTHER UTILITY PURCH                      | G81B  | EG10   | EE81B  | 1,655   | 43    | 156    | 166    | 33      | 3   |
| 30 | TOTAL ENERGY COST ADJUST                       |       |        | EE81   | 1,808   | 47    | 170    | 182    | 36      | 3   |
| 31 | WAGE EXPENSE                                   | G82   | K939   | EE82   | -62     | -2    | -5     | -11    | -7      | 0   |
| 32 | EMPLOYEE BENEFITS EXPENSE                      | G83   | K939   | EE83   | 14      | 0     | 2      | 2      | 2       | 0   |
| 33 | RATE CASE EXPENSE                              | G84   | K939   | EE84   | -78     | -2    | -7     | -15    | -10     | 0   |
| 34 | DEMAND COMPONENT                               |       |        | EE84D  | -49     | -2    | -4     | -11    | -1      | 0   |
| 35 | ENERGY COMPONENT                               |       |        | EE84E  | -29     | -1    | -3     | -3     | 0       | 0   |
| 36 | CUSTOMER COMPONENT                             |       |        | EE84C  | 0       | 0     | 0      | -1     | -9      | 0   |
| 37 | LAND MGT/RECREATIONAL FACIL                    | G85   | D10    | EE85   | -63     | -2    | -5     | -11    | -1      | 0   |
| 38 | INTEREST ON CUST DEPOSITS                      | G86   | CM6    | EE86   | 1       | 0     | 0      | 5      | 0       | 0   |
| 39 | VOLUNTARY EARLY RETIREMENT                     | G87   | K939   | EE87   | -1,275  | -37   | -114   | -228   | -146    | -3  |
| 40 | DECOMMISSIONING SSES                           | G88   | D10    | EE88   | 2,592   | 79    | 224    | 432    | 33      | 7   |
| 41 | DECOMMISSIONING FOSSIL                         | G89   | D10    | EE89   | 6,206   | 188   | 536    | 1,035  | 81      | 17  |
| 42 | MANAGEMENT AUDIT COSTS                         | G90   | K939   | EE90   | 19      | 1     | 2      | 3      | 2       | 0   |
| 43 | AMORT OF WINDOWN DEFERRAL                      | G91   | D10    | EE91   | 173     | 6     | 15     | 29     | 2       | 0   |
| 44 | SOCIAL PROGRAMS                                | G92   | K939   | EE92   | 373     | 11    | 34     | 66     | 43      | 1   |
| 45 | ENVIRONMENTAL REMEDIATION                      | G93   | D10    | EE93   | 158     | 5     | 14     | 26     | 2       | 0   |
| 46 | TOTAL ADJUSTMENTS                              |       |        | EE99   | 9,866   | 294   | 866    | 1,515  | 37      | 25  |
| 47 | DEMAND COMPONENT                               |       |        | EE99D  | 8,437   | 256   | 731    | 1,377  | 106     | 23  |
| 48 | ENERGY COMPONENT                               |       |        | EE99E  | 1,430   | 37    | 135    | 143    | 29      | 3   |
| 49 | CUSTOMER COMPONENT                             |       |        | EE99C  | -1      | -1    | 0      | -6     | -97     | 0   |
| 50 | TOTAL OPER & MAINT EXPENSES                    |       |        | EE00   | 197,451 | 5,355 | 18,237 | 25,589 | 10,544  | 433 |
| 51 | DEMAND COMPONENT                               |       |        | EE00D  | 48,513  | 1,473 | 4,192  | 9,650  | 785     | 133 |
| 52 | ENERGY COMPONENT                               |       |        | EE00E  | 148,423 | 3,858 | 14,000 | 14,896 | 2,886   | 301 |
| 53 | CUSTOMER COMPONENT                             |       |        | EE00C  | 515     | 25    | 45     | 1,043  | 6,873   | 0   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

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

|                            | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS   | GS-1   | GS-3   | LP-4   |
|----------------------------|-------|-------|--------|------------------------------|---------|-------|--------|--------|--------|
| 1 DEPRECIATION EXPENSE     |       |       |        |                              |         |       |        |        |        |
| 2 PRODUCTION               |       |       |        |                              |         |       |        |        |        |
| 3 NUCLEAR                  | GD07  | D10   | ED07   | 147,168                      | 56,494  | 2,690 | 7,424  | 33,828 | 19,164 |
| 4 WHOLLY-OWNED COAL        | GD08  | D10   | ED08   | 62,440                       | 23,969  | 1,141 | 3,150  | 14,352 | 8,131  |
| 5 OTHER NON-NUCLEAR        | GD09  | D10   | ED09   | 21,991                       | 8,442   | 402   | 1,109  | 5,055  | 2,864  |
| 6 TOTAL PRODUCTION         |       |       | ED10   | 231,599                      | 88,905  | 4,233 | 11,683 | 53,235 | 30,159 |
| 7 TRANSMISSION             |       |       |        |                              |         |       |        |        |        |
| 8 500/230 KV               | GD15  | D10   | ED15   | 6,025                        | 2,313   | 110   | 304    | 1,385  | 784    |
| 9 138/69 KV                | GD16  | D15   | ED16   | 1,728                        | 675     | 32    | 89     | 404    | 229    |
| 10 TRANSMISSION            |       |       | ED20   | 7,753                        | 2,988   | 142   | 393    | 1,789  | 1,013  |
| 11 DISTRIBUTION            |       |       |        |                              |         |       |        |        |        |
| 12 SUBSTATIONS             |       |       |        |                              |         |       |        |        |        |
| 13 GENERATION STEP-UP      | GD26  | D10   | ED26   | 114                          | 44      | 2     | 6      | 26     | 15     |
| 14 138/69 KV               | GD27  | D10   | ED27   | 1,294                        | 496     | 24    | 65     | 298    | 168    |
| 15 PRIMARY                 | GD28  | D20   | ED28   | 4,510                        | 2,065   | 98    | 271    | 1,236  | 701    |
| 16 SECONDARY               | GD29  | D30   | ED29   | 97                           | 56      | 4     | 8      | 25     | 0      |
| 17 TOTAL SUBSTATIONS       |       |       | EDSS   | 6,015                        | 2,661   | 128   | 350    | 1,585  | 884    |
| 18 OVERHEAD LINES          |       |       |        |                              |         |       |        |        |        |
| 19 138/69 KV               | GD31  | D10   | ED31   | 7,314                        | 2,807   | 134   | 369    | 1,681  | 953    |
| 20 PRIMARY                 | GD32  | D20   | ED32   | 6,752                        | 3,091   | 147   | 406    | 1,851  | 1,048  |
| 21 SECONDARY               |       |       |        |                              |         |       |        |        |        |
| 22 DEMAND COMPONENT        | GD33D | D30   | ED33D  | 7,229                        | 4,111   | 321   | 563    | 1,925  | 0      |
| 23 CUSTOMER COMPONENT      | GD33C | C30   | ED33C  | 9,415                        | 8,184   | 112   | 932    | 145    | 0      |
| 24 STREET LIGHTING         | GD34  | K405  | ED34   | 726                          | 0       | 0     | 0      | 0      | 0      |
| 25 TOTAL OVERHEAD LINES    |       |       | ED0L   | 31,436                       | 18,193  | 714   | 2,270  | 5,602  | 2,001  |
| 26 UNDERGROUND LINES       |       |       |        |                              |         |       |        |        |        |
| 27 138/69 KV               | GD35  | D10   | ED35   | 344                          | 132     | 7     | 17     | 79     | 45     |
| 28 PRIMARY                 | GD36  | D20   | ED36   | 1,288                        | 589     | 29    | 77     | 354    | 200    |
| 29 SECONDARY               |       |       |        |                              |         |       |        |        |        |
| 30 DEMAND COMPONENT        | GD37D | D30   | ED37D  | 2,909                        | 1,655   | 129   | 227    | 774    | 0      |
| 31 CUSTOMER COMPONENT      | GD37C | C30   | ED37C  | 4,856                        | 4,221   | 58    | 480    | 75     | 0      |
| 32 TOTAL UNDERGROUND LINES |       |       | EDUG   | 9,397                        | 6,597   | 223   | 801    | 1,282  | 245    |
| 33 LINE TRANSFORMERS       |       |       |        |                              |         |       |        |        |        |
| 34 DEMAND COMPONENT        | GD38D | D30   | ED38D  | 3,415                        | 1,943   | 151   | 266    | 909    | 0      |
| 35 CUSTOMER COMPONENT      | GD38C | CM8   | ED38C  | 4,427                        | 3,242   | 44    | 497    | 147    | 0      |
| 36 TOTAL LINE TRANSFORMERS |       |       | EDLT   | 7,842                        | 5,185   | 195   | 763    | 1,056  | 0      |
| 37 SERVICES                |       |       |        |                              |         |       |        |        |        |
| 38 DEMAND COMPONENT        | GD39D | D30   | ED39D  | 817                          | 464     | 37    | 64     | 217    | 0      |
| 39 CUSTOMER COMPONENT      | GD39C | CM9   | ED39C  | 8,817                        | 6,700   | 91    | 839    | 171    | 0      |
| 40 TOTAL SERVICES          |       |       | EDSV   | 9,634                        | 7,164   | 128   | 903    | 388    | 0      |
| 41 METERS                  | GD43  | CM1   | ED43   | 3,445                        | 1,643   | 126   | 567    | 664    | 150    |
| 42 AREA LIGHTING FIXTURES  | GD44  | K403  | ED44   | 171                          | 0       | 0     | 0      | 0      | 0      |
| 43 STREET LIGHTING         | GD46  | K405  | ED46   | 2,207                        | 0       | 0     | 0      | 0      | 0      |
| 44 TOTAL DISTRIBUTION      |       |       | ED30   | 70,147                       | 41,443  | 1,514 | 5,654  | 10,577 | 3,280  |
| 45 DEMAND COMPONENT        |       |       | ED30D  | 36,083                       | 17,453  | 1,083 | 2,339  | 9,375  | 3,130  |
| 46 CUSTOMER COMPONENT      |       |       | ED30C  | 34,064                       | 23,990  | 431   | 3,315  | 1,202  | 150    |
| 47 GENERAL                 | GD88  | K433  | ED88   | 11,298                       | 5,602   | 204   | 714    | 2,084  | 1,083  |
| 48 DEMAND COMPONENT        |       |       | ED88D  | 8,658                        | 3,444   | 172   | 454    | 2,028  | 1,079  |
| 49 CUSTOMER COMPONENT      |       |       | ED88C  | 2,640                        | 2,158   | 32    | 260    | 56     | 4      |
| 50 TOTAL DEPRECIATION AND  |       |       |        |                              |         |       |        |        |        |
| 51 AMORTIZATION EXPENSE    |       |       | ED00   | 320,797                      | 138,938 | 6,093 | 18,444 | 67,685 | 35,535 |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

PP&L JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

| 1 DEPRECIATION EXPENSE     | INPUT | ALLOC | OUTPUT | LP-5   | LPEP  | ISA   | GH    | SL/AL | STANDBY |
|----------------------------|-------|-------|--------|--------|-------|-------|-------|-------|---------|
| 2 PRODUCTION               |       |       |        |        |       |       |       |       |         |
| 3 NUCLEAR                  | G007  | D10   | ED07   | 21,219 | 643   | 1,832 | 3,540 | 276   | 58      |
| 4 WHOLLY-OWNED COAL        | G008  | D10   | ED08   | 9,003  | 272   | 777   | 1,502 | 118   | 25      |
| 5 OTHER NON-NUCLEAR        | G009  | D10   | ED09   | 3,171  | 96    | 273   | 529   | 41    | 9       |
| 6 TOTAL PRODUCTION         |       |       | ED10   | 33,393 | 1,011 | 2,882 | 5,571 | 435   | 92      |
| 7 TRANSMISSION             |       |       |        |        |       |       |       |       |         |
| 8 500/230 KV               | G015  | D10   | ED15   | 869    | 27    | 75    | 145   | 11    | 2       |
| 9 138/69 KV                | G016  | D15   | ED16   | 253    | 0     | 0     | 42    | 3     | 1       |
| 10 TRANSMISSION            |       |       | ED20   | 1,122  | 27    | 75    | 187   | 14    | 3       |
| 11 DISTRIBUTION            |       |       |        |        |       |       |       |       |         |
| 12 SUBSTATIONS             |       |       |        |        |       |       |       |       |         |
| 13 GENERATION STEP-UP      | G026  | D10   | ED26   | 16     | 1     | 2     | 2     | 0     | 0       |
| 14 138/69 KV               | G027  | D10   | ED27   | 187    | 5     | 16    | 31    | 3     | 1       |
| 15 PRIMARY                 | G028  | D20   | ED28   | 0      | 0     | 0     | 129   | 10    | 0       |
| 16 SECONDARY               | G029  | D30   | ED29   | 0      | 0     | 0     | 4     | 0     | 0       |
| 17 TOTAL SUBSTATIONS       |       |       | EDSS   | 203    | 6     | 18    | 166   | 13    | 1       |
| 18 OVERHEAD LINES          |       |       |        |        |       |       |       |       |         |
| 19 138/69 KV               | G031  | D10   | ED31   | 1,054  | 32    | 91    | 176   | 14    | 3       |
| 20 PRIMARY                 | G032  | D20   | ED32   | 0      | 0     | 0     | 194   | 15    | 0       |
| 21 SECONDARY               |       |       |        |        |       |       |       |       |         |
| 22 DEMAND COMPONENT        | G033D | D30   | ED33D  | 0      | 0     | 0     | 276   | 33    | 0       |
| 23 CUSTOMER COMPONENT      | G033C | C30   | ED33C  | 0      | 0     | 0     | 34    | 8     | 0       |
| 24 STREET LIGHTING         | G034  | K405  | ED34   | 0      | 0     | 0     | 0     | 726   | 0       |
| 25 TOTAL OVERHEAD LINES    |       |       | ED0L   | 1,054  | 32    | 91    | 680   | 796   | 3       |
| 26 UNDERGROUND LINES       |       |       |        |        |       |       |       |       |         |
| 27 138/69 KV               | G035  | D10   | ED35   | 50     | 2     | 4     | 8     | 0     | 0       |
| 28 PRIMARY                 | G036  | D20   | ED36   | 0      | 0     | 0     | 36    | 3     | 0       |
| 29 SECONDARY               |       |       |        |        |       |       |       |       |         |
| 30 DEMAND COMPONENT        | G037D | D30   | ED37D  | 0      | 0     | 0     | 111   | 13    | 0       |
| 31 CUSTOMER COMPONENT      | G037C | C30   | ED37C  | 0      | 0     | 0     | 18    | 4     | 0       |
| 32 TOTAL UNDERGROUND LINES |       |       | EDUG   | 50     | 2     | 4     | 173   | 20    | 0       |
| 33 LINE TRANSFORMERS       |       |       |        |        |       |       |       |       |         |
| 34 DEMAND COMPONENT        | G038D | D30   | ED38D  | 0      | 0     | 0     | 131   | 15    | 0       |
| 35 CUSTOMER COMPONENT      | G038C | CM8   | ED38C  | 0      | 0     | 0     | 25    | 472   | 0       |
| 36 TOTAL LINE TRANSFORMERS |       |       | EDLT   | 0      | 0     | 0     | 156   | 487   | 0       |
| 37 SERVICES                |       |       |        |        |       |       |       |       |         |
| 38 DEMAND COMPONENT        | G039D | D30   | ED39D  | 0      | 0     | 0     | 31    | 4     | 0       |
| 39 CUSTOMER COMPONENT      | G039C | CM9   | ED39C  | 0      | 0     | 0     | 35    | 981   | 0       |
| 40 TOTAL SERVICES          |       |       | EDSV   | 0      | 0     | 0     | 66    | 985   | 0       |
| 41 METERS                  | G043  | CM1   | ED43   | 107    | 7     | 13    | 168   | 0     | 0       |
| 42 AREA LIGHTING FIXTURES  | G044  | K403  | ED44   | 0      | 0     | 0     | 0     | 171   | 0       |
| 43 STREET LIGHTING         | G046  | K405  | ED46   | 0      | 0     | 0     | 0     | 2,207 | 0       |
| 44 TOTAL DISTRIBUTION      |       |       | ED30   | 1,414  | 47    | 126   | 1,409 | 4,679 | 4       |
| 45 DEMAND COMPONENT        |       |       | ED30D  | 1,307  | 40    | 113   | 1,129 | 110   | 4       |
| 46 CUSTOMER COMPONENT      |       |       | ED30C  | 107    | 7     | 13    | 280   | 4,569 | 0       |
| 47 GENERAL                 | G088  | K433  | ED88   | 1,115  | 34    | 97    | 229   | 133   | 3       |
| 48 DEMAND COMPONENT        |       |       | ED88D  | 1,113  | 34    | 96    | 217   | 18    | 3       |
| 49 CUSTOMER COMPONENT      |       |       | ED88C  | 2      | 0     | 1     | 12    | 115   | 0       |
| 50 TOTAL DEPRECIATION AND  |       |       |        |        |       |       |       |       |         |
| 51 AMORTIZATION EXPENSE    |       |       | ED00   | 37,044 | 1,119 | 3,180 | 7,396 | 5,261 | 102     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

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

|                                   | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS     | RTS   | GS-1  | GS-3   | LP-4  |
|-----------------------------------|-------|-------|--------|------------------------------|--------|-------|-------|--------|-------|
| 1 TAXES                           |       |       |        |                              |        |       |       |        |       |
| 2 TAXES OTHER THAN INCOME,        |       |       |        |                              |        |       |       |        |       |
| 3 EXCLUDING GROSS RECEIPTS        |       |       |        |                              |        |       |       |        |       |
| 4 CAPITAL STOCK                   | GT1   | P01   | ET1    | 30,553                       | 13,791 | 602   | 1,826 | 6,521  | 3,289 |
| 5 DEMAND COMPONENT                |       |       | ET10   | 26,634                       | 10,918 | 553   | 1,441 | 6,395  | 3,276 |
| 6 CUSTOMER COMPONENT              |       |       | ET1C   | 3,919                        | 2,873  | 49    | 385   | 126    | 13    |
| 7 PUBLIC UTILITY REALTY           | GT3   | P01   | ET3    | 38,783                       | 17,506 | 764   | 2,318 | 8,278  | 4,174 |
| 8 DEMAND COMPONENT                |       |       | ET30   | 33,809                       | 13,859 | 703   | 1,829 | 8,119  | 4,156 |
| 9 CUSTOMER COMPONENT              |       |       | ET3C   | 4,974                        | 3,647  | 61    | 489   | 159    | 18    |
| 10 REGULATORY ASSESSMENT          | GT5   | K939  | ET5    | 813                          | 397    | 14    | 51    | 148    | 81    |
| 11 DEMAND COMPONENT               |       |       | ET50   | 440                          | 177    | 10    | 23    | 104    | 54    |
| 12 ENERGY COMPONENT               |       |       | ET5E   | 184                          | 65     | 2     | 9     | 40     | 27    |
| 13 CUSTOMER COMPONENT             |       |       | ET5C   | 190                          | 155    | 2     | 19    | 4      | 0     |
| 14 LOCAL PROPERTY & OTHER         | GT6   | P01   | ET6    | 653                          | 295    | 12    | 39    | 139    | 71    |
| 15 DEMAND COMPONENT               |       |       | ET60   | 569                          | 233    | 11    | 31    | 136    | 71    |
| 16 CUSTOMER COMPONENT             |       |       | ET6C   | 84                           | 62     | 1     | 8     | 3      | 0     |
| 17 SALES & USE                    | GT7   | P01   | ET7    | 0                            | 0      | 0     | 0     | 0      | 0     |
| 18 DEMAND COMPONENT               |       |       | ET70   | 0                            | 0      | 0     | 0     | 0      | 0     |
| 19 CUSTOMER COMPONENT             |       |       | ET7C   | 0                            | 0      | 0     | 0     | 0      | 0     |
| 20 FEDERAL ENVIRONMENTAL          | GT8   | P01   | ET8    | 664                          | 300    | 13    | 40    | 141    | 72    |
| 21 DEMAND COMPONENT               |       |       | ET80   | 578                          | 237    | 12    | 32    | 138    | 72    |
| 22 CUSTOMER COMPONENT             |       |       | ET8C   | 86                           | 63     | 1     | 8     | 3      | 0     |
| 23 PAYROLL TAXES                  | GP01  | K939  | EP01   | 16,671                       | 8,156  | 279   | 1,050 | 3,035  | 1,656 |
| 24 DEMAND COMPONENT               |       |       | EP01D  | 9,016                        | 3,639  | 185   | 480   | 2,129  | 1,103 |
| 25 ENERGY COMPONENT               |       |       | EP01E  | 3,764                        | 1,337  | 47    | 187   | 824    | 546   |
| 26 CUSTOMER COMPONENT             |       |       | EP01C  | 3,891                        | 3,180  | 47    | 383   | 82     | 6     |
| 27 TOTAL TAXES OTHER THAN INCOME, |       |       |        |                              |        |       |       |        |       |
| 28 EXCLUDING GROSS RECEIPTS       |       |       | ET01   | 88,137                       | 40,445 | 1,684 | 5,324 | 18,262 | 9,343 |
| 29 DEMAND COMPONENT               |       |       | ET01D  | 71,046                       | 29,064 | 1,473 | 3,836 | 17,021 | 8,731 |
| 30 ENERGY COMPONENT               |       |       | ET01E  | 3,947                        | 1,402  | 50    | 196   | 864    | 573   |
| 31 CUSTOMER COMPONENT             |       |       | ET01C  | 13,143                       | 9,979  | 161   | 1,292 | 376    | 39    |
| 32 CAPITAL STOCK INCREASE         | GT1P  | P01   | ET1P   | 1,832                        | 827    | 36    | 109   | 392    | 197   |
| 33 DEMAND COMPONENT               |       |       | ET1PD  | 1,597                        | 655    | 33    | 86    | 384    | 197   |
| 34 CUSTOMER COMPONENT             |       |       | ET1PC  | 235                          | 172    | 3     | 23    | 8      | 0     |
| 35 TOTAL AT PROPOSED LEVEL        |       |       | ET01P  | 89,969                       | 41,272 | 1,720 | 5,433 | 18,654 | 9,540 |
| 36 DEMAND COMPONENT               |       |       | ET01PD | 72,644                       | 29,719 | 1,506 | 3,922 | 17,406 | 8,927 |
| 37 ENERGY COMPONENT               |       |       | ET01PE | 3,947                        | 1,402  | 50    | 196   | 864    | 573   |
| 38 CUSTOMER COMPONENT             |       |       | ET01PC | 13,378                       | 10,150 | 165   | 1,315 | 384    | 39    |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

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

|                                   | INPUT | ALLOC | OUTPUT | LP-5  | LPEP | ISA | GH    | SL/AL | STANDBY |
|-----------------------------------|-------|-------|--------|-------|------|-----|-------|-------|---------|
| 1 TAXES                           |       |       |        |       |      |     |       |       |         |
| 2 TAXES OTHER THAN INCOME,        |       |       |        |       |      |     |       |       |         |
| 3 EXCLUDING GROSS RECEIPTS        |       |       |        |       |      |     |       |       |         |
| 4 CAPITAL STOCK                   | GT1   | P01   | ET1    | 3,008 | 101  | 200 | 717   | 489   | 9       |
| 5 DEMAND COMPONENT                |       |       | ET1D   | 2,998 | 100  | 198 | 689   | 57    | 9       |
| 6 CUSTOMER COMPONENT              |       |       | ET1C   | 10    | 1    | 2   | 28    | 432   | 0       |
| 7 PUBLIC UTILITY REALTY           | GT3   | P01   | ET3    | 3,818 | 128  | 254 | 911   | 620   | 12      |
| 8 DEMAND COMPONENT                |       |       | ET3D   | 3,806 | 127  | 252 | 874   | 72    | 12      |
| 9 CUSTOMER COMPONENT              |       |       | ET3C   | 12    | 1    | 2   | 37    | 548   | 0       |
| 10 REGULATORY ASSESSMENT          | GT5   | K939  | ET5    | 86    | 3    | 8   | 15    | 10    | 0       |
| 11 DEMAND COMPONENT               |       |       | ET5D   | 54    | 2    | 5   | 10    | 1     | 0       |
| 12 ENERGY COMPONENT               |       |       | ET5E   | 32    | 1    | 3   | 4     | 1     | 0       |
| 13 CUSTOMER COMPONENT             |       |       | ET5C   | 0     | 0    | 0   | 1     | 9     | 0       |
| 14 LOCAL PROPERTY & OTHER         | GT6   | P01   | ET6    | 64    | 2    | 4   | 16    | 11    | 0       |
| 15 DEMAND COMPONENT               |       |       | ET6D   | 64    | 2    | 4   | 15    | 2     | 0       |
| 16 CUSTOMER COMPONENT             |       |       | ET6C   | 0     | 0    | 0   | 1     | 9     | 0       |
| 17 SALES & USE                    | GT7   | P01   | ET7    | 0     | 0    | 0   | 0     | 0     | 0       |
| 18 DEMAND COMPONENT               |       |       | ET7D   | 0     | 0    | 0   | 0     | 0     | 0       |
| 19 CUSTOMER COMPONENT             |       |       | ET7C   | 0     | 0    | 0   | 0     | 0     | 0       |
| 20 FEDERAL ENVIRONMENTAL          | GT8   | P01   | ET8    | 65    | 2    | 5   | 15    | 11    | 0       |
| 21 DEMAND COMPONENT               |       |       | ET8D   | 64    | 2    | 5   | 15    | 1     | 0       |
| 22 CUSTOMER COMPONENT             |       |       | ET8C   | 1     | 0    | 0   | 0     | 10    | 0       |
| 23 PAYROLL TAXES                  | GP01  | K939  | EP01   | 1,765 | 51   | 157 | 316   | 202   | 4       |
| 24 DEMAND COMPONENT               |       |       | EP01D  | 1,100 | 33   | 95  | 230   | 19    | 3       |
| 25 ENERGY COMPONENT               |       |       | EP01E  | 662   | 17   | 62  | 67    | 13    | 2       |
| 26 CUSTOMER COMPONENT             |       |       | EP01C  | 4     | 0    | 0   | 19    | 170   | 0       |
| 27 TOTAL TAXES OTHER THAN INCOME, |       |       |        |       |      |     |       |       |         |
| 28 EXCLUDING GROSS RECEIPTS       |       |       | ET01   | 8,806 | 287  | 628 | 1,990 | 1,343 | 25      |
| 29 DEMAND COMPONENT               |       |       | ET01D  | 8,086 | 267  | 560 | 1,833 | 152   | 23      |
| 30 ENERGY COMPONENT               |       |       | ET01E  | 694   | 18   | 65  | 70    | 14    | 1       |
| 31 CUSTOMER COMPONENT             |       |       | ET01C  | 27    | 1    | 3   | 87    | 1,178 | 0       |
| 32 CAPITAL STOCK INCREASE         | GT1P  | P01   | ET1P   | 180   | 6    | 12  | 43    | 29    | 1       |
| 33 DEMAND COMPONENT               |       |       | ET1PD  | 179   | 6    | 12  | 41    | 3     | 1       |
| 34 CUSTOMER COMPONENT             |       |       | ET1PC  | 1     | 0    | 0   | 2     | 26    | 0       |
| 35 TOTAL AT PROPOSED LEVEL        |       |       | ET01P  | 8,986 | 293  | 640 | 2,033 | 1,372 | 26      |
| 36 DEMAND COMPONENT               |       |       | ET01PD | 8,265 | 273  | 572 | 1,874 | 155   | 25      |
| 37 ENERGY COMPONENT               |       |       | ET01PE | 694   | 18   | 65  | 70    | 14    | 1       |
| 38 CUSTOMER COMPONENT             |       |       | ET01PC | 28    | 2    | 3   | 88    | 1,204 | 0       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
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PART 3

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

|                                | INPUT  | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS  | GS-1   | GS-3   | LP-4   |
|--------------------------------|--------|-------|--------|------------------------------|---------|------|--------|--------|--------|
| 1 TAXES                        |        |       |        |                              |         |      |        |        |        |
| 2 DEFERRED INCOME TAXES        |        |       |        |                              |         |      |        |        |        |
| 3 TEST POWER SUSQUEHANNA       | ITD18  | D10   | TX18   | 618                          | 237     | 12   | 31     | 142    | 81     |
| 4 POLLUTION CONTROL FACILITIES | ITD40A | D10   | TX40A  | -77                          | -29     | -1   | -4     | -18    | -10    |
| 5 CLASS LIFE DEPREC SYSTEM     | ITD42A | P000  | TX42A  | -1,199                       | -597    | -25  | -79    | -237   | -108   |
| 6 DEMAND COMPONENT             |        |       | TX42AD | -923                         | -396    | -22  | -52    | -229   | -107   |
| 7 CUSTOMER COMPONENT           |        |       | TX42AC | -276                         | -201    | -3   | -27    | -8     | -1     |
| 8 COST OF REMOVAL              | ITD42B | P000  | TX42B  | -704                         | -351    | -14  | -47    | -138   | -64    |
| 9 DEMAND COMPONENT             |        |       | TX42BD | -542                         | -233    | -12  | -31    | -133   | -64    |
| 10 CUSTOMER COMPONENT          |        |       | TX42BC | -162                         | -118    | -2   | -16    | -5     | 0      |
| 11 ACRS AND MACRS              |        |       |        |                              |         |      |        |        |        |
| 12 WHOLLY-OWNED COAL PROP      | ITD46A | P08   | TX46A  | 1,849                        | 710     | 34   | 93     | 425    | 241    |
| 13 NUCLEAR PROPERTY            | ITD46B | P07   | TX46B  | -31,885                      | -12,239 | -583 | -1,609 | -7,328 | -4,153 |
| 14 NUCLEAR FUEL                | ITD46C | EG10  | TX46C  | -3,560                       | -1,264  | -45  | -177   | -779   | -517   |
| 15 OTHER NON-NUCLEAR PROP      | ITD46D | P0000 | TX46D  | 19,701                       | 10,538  | 415  | 1,403  | 3,681  | 1,522  |
| 16 DEMAND COMPONENT            |        |       | TX46DD | 13,721                       | 6,181   | 342  | 821    | 3,496  | 1,502  |
| 17 CUSTOMER COMPONENT          |        |       | TX46DC | 5,980                        | 4,357   | 73   | 582    | 185    | 20     |
| 18 TOTAL ACRS AND MACRS        |        |       | TX46T  | -13,895                      | -2,255  | -179 | -290   | -4,001 | -2,907 |
| 19 MARTINS CREEK TEST FUEL     | ITD50  | D10   | TX50   | -167                         | -64     | -3   | -8     | -39    | -22    |
| 20 TOTAL DEFERRED INCOME TAXES |        |       | TXT    | -15,424                      | -3,059  | -210 | -397   | -4,291 | -3,030 |
| 21 DEMAND COMPONENT            |        |       | TXTD   | -17,407                      | -5,833  | -233 | -760   | -3,683 | -2,531 |
| 22 CUSTOMER COMPONENT          |        |       | TXTC   | 5,543                        | 4,038   | 68   | 540    | 171    | 18     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
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PART 3

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

|    | INPUT                        | ALLOC  | OUTPUT | LP-5   | LPEP   | ISA  | GH   | SL/AL | STANDBY |     |
|----|------------------------------|--------|--------|--------|--------|------|------|-------|---------|-----|
| 1  | TAXES                        |        |        |        |        |      |      |       |         |     |
| 2  | DEFERRED INCOME TAXES        |        |        |        |        |      |      |       |         |     |
| 3  | TEST POWER SUSQUEHANNA       | ITD18  | D10    | TX18   | 89     | 3    | 8    | 14    | 1       | 0   |
| 4  | POLLUTION CONTROL FACILITIES | ITD40A | D10    | TX40A  | -11    | 0    | -1   | -2    | -1      | 0   |
| 5  | CLASS LIFE DEPREC SYSTEM     | ITD42A | P000   | TX42A  | -84    | -3   | -4   | -27   | -35     | 0   |
| 6  | DEMAND COMPONENT             |        |        | TX42AD | -83    | -3   | -4   | -25   | -2      | 0   |
| 7  | CUSTOMER COMPONENT           |        |        | TX42AC | -1     | 0    | 0    | -2    | -33     | 0   |
| 8  | COST OF REMOVAL              | ITD42B | P000   | TX42B  | -49    | -2   | -3   | -16   | -20     | 0   |
| 9  | DEMAND COMPONENT             |        |        | TX42BD | -48    | -2   | -3   | -15   | -1      | 0   |
| 10 | CUSTOMER COMPONENT           |        |        | TX42BC | -1     | 0    | 0    | -1    | -19     | 0   |
| 11 | ACRS AND MACRS               |        |        |        |        |      |      |       |         |     |
| 12 | WHOLLY-OWNED COAL PROP       | ITD46A | P08    | TX46A  | 267    | 8    | 23   | 44    | 3       | 1   |
| 13 | NUCLEAR PROPERTY             | ITD46B | P07    | TX46B  | -4,597 | -139 | -397 | -767  | -60     | -13 |
| 14 | NUCLEAR FUEL                 | ITD46C | EG10   | TX46C  | -626   | -17  | -59  | -63   | -12     | -1  |
| 15 | OTHER NON-NUCLEAR PROP       | ITD46D | P0000  | TX46D  | 907    | 37   | 18   | 437   | 740     | 3   |
| 16 | DEMAND COMPONENT             |        |        | TX46DD | 894    | 36   | 16   | 395   | 35      | 3   |
| 17 | CUSTOMER COMPONENT           |        |        | TX46DC | 13     | 1    | 2    | 42    | 705     | 0   |
| 18 | TOTAL ACRS AND MACRS         |        |        | TX46T  | -4,049 | -111 | -415 | -349  | 671     | -10 |
| 19 | MARTINS CREEK TEST FUEL      | ITD50  | D10    | TX50   | -24    | -1   | -2   | -4    | 0       | 0   |
| 20 | TOTAL DEFERRED INCOME TAXES  |        |        | TXT    | -4,128 | -114 | -417 | -384  | 616     | -10 |
| 21 | DEMAND COMPONENT             |        |        | TXTD   | -3,515 | -98  | -359 | -360  | -26     | -9  |
| 22 | CUSTOMER COMPONENT           |        |        | TXTC   | 13     | 1    | 1    | 39    | 654     | 0   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES AT PRESENT RATE LEVELS  
 \$1,000

PART 3

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

|                                                      | INPUT  | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|------------------------------------------------------|--------|-------|--------|------------------------------|---------|--------|---------|---------|---------|
| 1 TAXES CONTINUED                                    |        |       |        |                              |         |        |         |         |         |
| 2 INVESTMENT TAX CREDIT                              |        |       |        |                              |         |        |         |         |         |
| 3 AMORTIZATION                                       | ITDA91 | P00   | TXA91  | -8,625                       | -3,913  | -169   | -518    | -1,811  | -912    |
| 4 DEMAND COMPONENT                                   |        |       | TXA91D | -7,414                       | -3,031  | -154   | -400    | -1,774  | -908    |
| 5 CUSTOMER COMPONENT                                 |        |       | TXA91C | -1,211                       | -882    | -15    | -118    | -37     | -4      |
| 6 PROVISION                                          | ITDB91 | P00   | TXB91  | 0                            | 0       | 0      | 0       | 0       | 0       |
| 7 DEMAND COMPONENT                                   |        |       | TXB91D | 0                            | 0       | 0      | 0       | 0       | 0       |
| 8 CUSTOMER COMPONENT                                 |        |       | TXB91C | 0                            | 0       | 0      | 0       | 0       | 0       |
| 9 NET INVESTMENT TAX CREDIT                          |        |       | TX91   | -8,625                       | -3,913  | -169   | -518    | -1,811  | -912    |
| 10 DEMAND COMPONENT                                  |        |       | TX91D  | -7,414                       | -3,031  | -154   | -400    | -1,774  | -908    |
| 11 CUSTOMER COMPONENT                                |        |       | TX91C  | -1,211                       | -882    | -15    | -118    | -37     | -4      |
| 12 GROSS RECEIPTS TAX                                |        |       | TXG    | 98,416                       | 39,548  | 887    | 7,345   | 22,617  | 12,253  |
| 13 DEMAND COMPONENT                                  |        |       | TXGD   | 52,888                       | 19,129  | 377    | 4,103   | 14,604  | 7,194   |
| 14 ENERGY COMPONENT                                  |        |       | TXGE   | 34,302                       | 12,156  | 428    | 1,723   | 7,549   | 4,990   |
| 15 CUSTOMER COMPONENT                                |        |       | TXGC   | 11,226                       | 8,262   | 82     | 1,518   | 465     | 69      |
| 16 STATE AND FEDERAL INCOME TAXES FROM               |        |       |        |                              |         |        |         |         |         |
| 17 PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN |        |       |        |                              |         |        |         |         |         |
| 18 TOTAL STATE INC TAX                               |        |       | TSTX   | 54,478                       | 16,027  | -811   | 7,041   | 17,529  | 8,377   |
| 19 DEMAND COMPONENT                                  |        |       | TSTXD  | 46,879                       | 13,296  | -749   | 5,521   | 15,994  | 7,504   |
| 20 ENERGY COMPONENT                                  |        |       | TSTXE  | 5,686                        | 1,963   | 57     | 333     | 1,332   | 852     |
| 21 CUSTOMER COMPONENT                                |        |       | TSTXC  | 1,913                        | 767     | -119   | 1,188   | 202     | 21      |
| 22 TOTAL FEDERAL INC TAX                             |        |       | TFTX   | 154,601                      | 45,485  | -2,297 | 19,967  | 49,738  | 23,770  |
| 23 DEMAND COMPONENT                                  |        |       | TFTXD  | 133,137                      | 37,791  | -2,121 | 15,663  | 45,399  | 21,302  |
| 24 ENERGY COMPONENT                                  |        |       | TFTXE  | 16,067                       | 5,546   | 162    | 940     | 3,766   | 2,408   |
| 25 CUSTOMER COMPONENT                                |        |       | TFTXC  | 5,397                        | 2,148   | -337   | 3,363   | 574     | 60      |
| 26 TOTAL TAXES                                       |        |       | TX99   | 371,583                      | 134,533 | -915   | 38,762  | 102,044 | 49,802  |
| 27 DEMAND COMPONENT                                  |        |       | TX99D  | 279,130                      | 90,417  | -1,408 | 27,965  | 87,559  | 41,293  |
| 28 ENERGY COMPONENT                                  |        |       | TX99E  | 56,442                       | 19,804  | 652    | 3,015   | 12,733  | 8,306   |
| 29 CUSTOMER COMPONENT                                |        |       | TX99C  | 36,012                       | 24,312  | -159   | 7,783   | 1,751   | 203     |
| 30 MISCELLANEOUS ALLOWABLE EXPENSE                   |        |       |        |                              |         |        |         |         |         |
| 31 REGULATORY CREDITS/DEBITS                         | ITD81  | D10   | TX81   | -29,208                      | -11,212 | -534   | -1,474  | -6,713  | -3,804  |
| 32 EMISSION ALLOWANCE DISPOSAL                       | ITD82  | EG10  | TX82   | -466                         | -165    | -6     | -23     | -102    | -68     |
| 33 TOTAL MISC ALLOWABLE EXPENSE                      |        |       | TX89   | -29,674                      | -11,377 | -540   | -1,497  | -6,815  | -3,872  |
| 34 TOTAL OPERATING EXPENSES                          |        |       | TOE    | 2,035,633                    | 828,670 | 24,858 | 132,000 | 443,716 | 252,894 |
| 35 DEMAND COMPONENT                                  |        |       | TOED   | 917,515                      | 345,064 | 11,345 | 61,537  | 237,370 | 120,727 |
| 36 ENERGY COMPONENT                                  |        |       | TOEE   | 900,759                      | 319,696 | 11,353 | 44,914  | 197,676 | 130,825 |
| 37 CUSTOMER COMPONENT                                |        |       | TOEC   | 217,359                      | 163,908 | 2,161  | 25,549  | 8,670   | 1,342   |
| 38 (LN 26 -14 -18)                                   |        |       | OEBT   | 1,826,554                    | 767,158 | 27,965 | 104,992 | 376,449 | 220,746 |
| 39 DEMAND COMPONENT                                  |        |       | OEBTD  | 737,499                      | 293,977 | 14,215 | 40,352  | 175,979 | 91,920  |
| 40 ENERGY COMPONENT                                  |        |       | OEBTE  | 879,007                      | 312,188 | 11,133 | 43,642  | 192,577 | 127,565 |
| 41 CUSTOMER COMPONENT                                |        |       | OEBTC  | 210,049                      | 160,992 | 2,617  | 20,998  | 7,894   | 1,260   |
| 42 OTHER OPER EXP W/O SIT & FIT                      |        |       | TOOE   | 1,826,554                    | 767,158 | 27,965 | 104,992 | 376,449 | 220,746 |
| 43 DEMAND COMPONENT                                  |        |       | TOOED  | 737,499                      | 293,977 | 14,215 | 40,352  | 175,979 | 91,920  |
| 44 ENERGY COMPONENT                                  |        |       | TOOEE  | 879,007                      | 312,188 | 11,133 | 43,642  | 192,577 | 127,565 |
| 45 CUSTOMER COMPONENT                                |        |       | TOOEC  | 210,049                      | 160,992 | 2,617  | 20,998  | 7,894   | 1,260   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES AT PRESENT RATE LEVELS  
\$1,000

PART 3

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

|                                                      | INPUT  | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|------------------------------------------------------|--------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1 TAXES CONTINUED                                    |        |       |        |         |       |        |        |        |         |
| 2 INVESTMENT TAX CREDIT                              |        |       |        |         |       |        |        |        |         |
| 3 AMORTIZATION                                       | ITDA91 | P00   | TXA91  | -852    | -27   | -61    | -200   | -159   | -3      |
| 4 DEMAND COMPONENT                                   |        |       | TXA91D | -849    | -27   | -61    | -191   | -16    | -3      |
| 5 CUSTOMER COMPONENT                                 |        |       | TXA91C | -3      | 0     | 0      | -9     | -143   | 0       |
| 6 PROVISION                                          | ITD891 | P00   | TXB91  | 0       | 0     | 0      | 0      | 0      | 0       |
| 7 DEMAND COMPONENT                                   |        |       | TXB91D | 0       | 0     | 0      | 0      | 0      | 0       |
| 8 CUSTOMER COMPONENT                                 |        |       | TXB91C | 0       | 0     | 0      | 0      | 0      | 0       |
| 9 NET INVESTMENT TAX CREDIT                          |        |       | TX91   | -852    | -27   | -61    | -200   | -159   | -3      |
| 10 DEMAND COMPONENT                                  |        |       | TX91D  | -849    | -27   | -61    | -191   | -16    | -3      |
| 11 CUSTOMER COMPONENT                                |        |       | TX91C  | -3      | 0     | 0      | -9     | -143   | 0       |
| 12 GROSS RECEIPTS TAX                                |        |       | TXG    | 11,648  | 370   | 900    | 1,881  | 916    | 51      |
| 13 DEMAND COMPONENT                                  |        |       | TXGD   | 5,609   | 211   | 335    | 1,198  | 90     | 38      |
| 14 ENERGY COMPONENT                                  |        |       | TXGE   | 6,002   | 157   | 563    | 604    | 117    | 13      |
| 15 CUSTOMER COMPONENT                                |        |       | TXGC   | 36      | 2     | 3      | 79     | 710    | 0       |
| 16 STATE AND FEDERAL INCOME TAXES FROM               |        |       |        |         |       |        |        |        |         |
| 17 PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN |        |       |        |         |       |        |        |        |         |
| 18 TOTAL STATE INC TAX                               |        |       | TSTX   | 5,043   | 241   | 138    | 925    | -99    | 67      |
| 19 DEMAND COMPONENT                                  |        |       | TSTXD  | 4,111   | 214   | 62     | 818    | 44     | 64      |
| 20 ENERGY COMPONENT                                  |        |       | TSTXE  | 925     | 26    | 78     | 99     | 18     | 3       |
| 21 CUSTOMER COMPONENT                                |        |       | TSTXC  | 7       | 1     | -1     | 7      | -160   | 0       |
| 22 TOTAL FEDERAL INC TAX                             |        |       | TFTX   | 14,320  | 683   | 394    | 2,627  | -276   | 190     |
| 23 DEMAND COMPONENT                                  |        |       | TFTXD  | 11,687  | 607   | 179    | 2,325  | 124    | 181     |
| 24 ENERGY COMPONENT                                  |        |       | TFTXE  | 2,613   | 74    | 220    | 279    | 50     | 9       |
| 25 CUSTOMER COMPONENT                                |        |       | TFTXC  | 21      | 2     | -5     | 21     | -450   | 0       |
| 26 TOTAL TAXES                                       |        |       | TX99   | 34,837  | 1,440 | 1,581  | 6,838  | 2,342  | 319     |
| 27 DEMAND COMPONENT                                  |        |       | TX99D  | 25,128  | 1,174 | 715    | 5,624  | 368    | 295     |
| 28 ENERGY COMPONENT                                  |        |       | TX99E  | 9,608   | 259   | 865    | 990    | 185    | 25      |
| 29 CUSTOMER COMPONENT                                |        |       | TX99C  | 101     | 8     | 1      | 224    | 1,788  | 0       |
| 30 MISCELLANEOUS ALLOWABLE EXPENSE                   |        |       |        |         |       |        |        |        |         |
| 31 REGULATORY CREDITS/DEBITS                         | ITD81  | 010   | TX81   | -4,211  | -127  | -363   | -703   | -55    | -12     |
| 32 EMISSION ALLOWANCE DISPOSAL                       | ITD82  | EG10  | TX82   | -82     | -2    | -7     | -9     | -2     | 0       |
| 33 TOTAL MISC ALLOWABLE EXPENSE                      |        |       | TX89   | -4,293  | -129  | -370   | -712   | -57    | -12     |
| 34 TOTAL OPERATING EXPENSES                          |        |       | TOE    | 265,039 | 7,785 | 22,628 | 39,111 | 18,090 | 842     |
| 35 DEMAND COMPONENT                                  |        |       | TOED   | 106,283 | 3,629 | 7,704  | 21,665 | 1,673  | 518     |
| 36 ENERGY COMPONENT                                  |        |       | TOEE   | 158,030 | 4,117 | 14,866 | 15,886 | 3,072  | 324     |
| 37 CUSTOMER COMPONENT                                |        |       | TOEC   | 726     | 39    | 58     | 1,560  | 13,346 | 0       |
| 38 (LN 26 -14 -18)                                   |        |       | OEBT   | 245,676 | 6,861 | 22,097 | 35,560 | 18,464 | 586     |
| 39 DEMAND COMPONENT                                  |        |       | OEBTD  | 90,485  | 2,808 | 7,463  | 18,522 | 1,505  | 273     |
| 40 ENERGY COMPONENT                                  |        |       | OEBTE  | 154,492 | 4,017 | 14,569 | 15,507 | 3,004  | 313     |
| 41 CUSTOMER COMPONENT                                |        |       | OEBTC  | 698     | 37    | 65     | 1,532  | 13,956 | 0       |
| 42 OTHER OPER EXP W/O SIT & FIT                      |        |       | TOOE   | 245,676 | 6,861 | 22,097 | 35,560 | 18,464 | 586     |
| 43 DEMAND COMPONENT                                  |        |       | TOOED  | 90,485  | 2,808 | 7,463  | 18,522 | 1,505  | 273     |
| 44 ENERGY COMPONENT                                  |        |       | TOOEE  | 154,492 | 4,017 | 14,569 | 15,507 | 3,004  | 313     |
| 45 CUSTOMER COMPONENT                                |        |       | TOOEC  | 698     | 37    | 65     | 1,532  | 13,956 | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES AT PRESENT REVENUE LEVELS  
 \$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|----------------------------------|-------|-------|--------|------------------------------|---------|--------|---------|---------|---------|
| 1 SUMMARY - TOTAL TAXES          |       |       |        |                              |         |        |         |         |         |
| 2 TOTAL TAXES OTHER THAN INCOME, |       |       |        |                              |         |        |         |         |         |
| 3 EXCLUDING GROSS RECEIPTS       |       |       | ET01   | 88,137                       | 40,445  | 1,684  | 5,324   | 18,262  | 9,343   |
| 4 TOT DEF INC TAXES              |       |       | TX01   | -15,424                      | -3,059  | -210   | -397    | -4,291  | -3,030  |
| 5 TOTAL ITC                      |       |       | TX91   | -8,625                       | -3,913  | -169   | -518    | -1,811  | -912    |
| 6 GROSS RECEIPTS TAX             |       |       | TXG    | 98,416                       | 39,548  | 887    | 7,345   | 22,617  | 12,253  |
| 7 TOTAL STATE INC TAX            |       |       | TSTX   | 54,478                       | 16,027  | -811   | 7,041   | 17,529  | 8,377   |
| 8 TOTAL FED INC TAX              |       |       | TFTX   | 154,601                      | 45,485  | -2,297 | 19,967  | 49,738  | 23,770  |
| 9 TOTAL TAXES                    |       |       | TX99   | 371,583                      | 134,533 | -915   | 38,762  | 102,044 | 49,802  |
| 10 SUMMARY - OPERATING EXPENSES  |       |       |        |                              |         |        |         |         |         |
| 11 O & M PRODUCTION              |       |       | EE10   | 981,294                      | 353,631 | 13,430 | 48,844  | 216,862 | 139,756 |
| 12 O & M TRANSMISSION            |       |       | EE20   | 10,487                       | 4,025   | 192    | 529     | 2,411   | 1,365   |
| 13 O & M DISTRIBUTION            |       |       | EE30   | 92,936                       | 51,714  | 2,093  | 7,737   | 15,501  | 5,466   |
| 14 O & M CUSTOMER ACCOUNTS       |       |       | EE56   | 51,982                       | 43,959  | 552    | 4,688   | 2,000   | 443     |
| 15 O & M CUST SVC & INFO         |       |       | EE60   | 18,067                       | 15,693  | 214    | 1,786   | 279     | 12      |
| 16 O & M SALES                   |       |       | EE65   | 4,959                        | 2,003   | 102    | 264     | 1,172   | 606     |
| 17 O & M ADMIN & GENERAL         |       |       | EE79   | 149,436                      | 72,416  | 2,515  | 9,329   | 27,526  | 15,040  |
| 18 ADJUSTS TO O & M EXPENSES     |       |       | EE99   | 63,766                       | 23,135  | 1,122  | 3,114   | 15,051  | 8,741   |
| 19 TOTAL OPER & MAINT EXPENSES   |       |       | EE00   | 1,372,927                    | 566,576 | 20,220 | 76,291  | 280,802 | 171,429 |
| 20 DEMAND COMPONENT              |       |       | EE00D  | 383,967                      | 153,235 | 7,662  | 20,200  | 90,199  | 47,925  |
| 21 ENERGY COMPONENT              |       |       | EE00E  | 844,318                      | 299,893 | 10,700 | 41,900  | 184,942 | 122,519 |
| 22 CUSTOMER COMPONENT            |       |       | EE00C  | 144,643                      | 113,448 | 1,857  | 14,192  | 5,660   | 985     |
| 23 DEPRECIATION & AMORTIZATION   |       |       | ED00   | 320,797                      | 138,938 | 6,093  | 18,444  | 67,685  | 35,535  |
| 24 DEMAND COMPONENT              |       |       | ED00D  | 284,093                      | 112,790 | 5,630  | 14,869  | 66,427  | 35,381  |
| 25 CUSTOMER COMPONENT            |       |       | ED00C  | 36,704                       | 26,148  | 463    | 3,575   | 1,258   | 154     |
| 26 TAXES                         |       |       | TX99   | 371,583                      | 134,533 | -915   | 38,762  | 102,044 | 49,802  |
| 27 DEMAND COMPONENT              |       |       | TX99D  | 279,130                      | 90,417  | -1,408 | 27,965  | 87,559  | 41,293  |
| 28 ENERGY COMPONENT              |       |       | TX99E  | 56,442                       | 19,804  | 652    | 3,015   | 12,733  | 8,306   |
| 29 CUSTOMER COMPONENT            |       |       | TX99C  | 36,012                       | 24,312  | -159   | 7,783   | 1,751   | 203     |
| 30 MISC ALLOWABLE EXPENSES       |       |       | TX89   | -29,674                      | -11,377 | -540   | -1,497  | -6,815  | -3,872  |
| 31 TOTAL OPERATING EXPENSES      |       |       | TOE    | 2,035,633                    | 828,670 | 24,858 | 132,000 | 443,716 | 252,894 |
| 32 DEMAND COMPONENT              |       |       | TOED   | 917,515                      | 345,064 | 11,345 | 61,537  | 237,370 | 120,727 |
| 33 ENERGY COMPONENT              |       |       | TOEE   | 900,759                      | 319,696 | 11,353 | 44,914  | 197,676 | 130,825 |
| 34 CUSTOMER COMPONENT            |       |       | TOEC   | 217,359                      | 163,908 | 2,161  | 25,549  | 8,670   | 1,342   |
| 35 SUMMARY - OPERATING EXPENSES  |       |       |        |                              |         |        |         |         |         |
| 36 STATE INCOME TAX              |       |       | TSTX   | 54,478                       | 16,027  | -811   | 7,041   | 17,529  | 8,377   |
| 37 FEDERAL INCOME TAX            |       |       | TFTX   | 154,601                      | 45,485  | -2,297 | 19,967  | 49,738  | 23,770  |
| 38 OTHER OPER EXP M/O SIT & FIT  |       |       | TOGE   | 1,826,554                    | 767,158 | 27,965 | 104,992 | 376,449 | 220,746 |
| 39 TOTAL OPERATING EXPENSES      |       |       | TOE    | 2,035,633                    | 828,670 | 24,858 | 132,000 | 443,716 | 252,894 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY - OPERATING EXPENSES AT PRESENT REVENUE LEVELS  
\$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT  | LP-5  | LPEP   | ISA    | GH     | SL/AL | STANDBY |
|----------------------------------|-------|-------|---------|-------|--------|--------|--------|-------|---------|
| 1 SUMMARY - TOTAL TAXES          |       |       |         |       |        |        |        |       |         |
| 2 TOTAL TAXES OTHER THAN INCOME, |       |       |         |       |        |        |        |       |         |
| 3 EXCLUDING GROSS RECEIPTS       | ET01  |       | 8,806   | 287   | 628    | 1,990  | 1,343  | 25    |         |
| 4 TOT DEF INC TAXES              | TXT   |       | -4,128  | -114  | -417   | -384   | 616    | -10   |         |
| 5 TOTAL ITC                      | TX91  |       | -852    | -27   | -61    | -200   | -159   | -3    |         |
| 6 GROSS RECEIPTS TAX             | TXG   |       | 11,648  | 370   | 900    | 1,881  | 916    | 51    |         |
| 7 TOTAL STATE INC TAX            | TSTX  |       | 5,043   | 241   | 138    | 925    | -99    | 67    |         |
| 8 TOTAL FED INC TAX              | TFTX  |       | 14,320  | 683   | 394    | 2,627  | -276   | 190   |         |
| 9 TOTAL TAXES                    | TX99  |       | 34,837  | 1,440 | 1,581  | 6,838  | 2,342  | 319   |         |
| 10 SUMMARY - OPERATING EXPENSES  |       |       |         |       |        |        |        |       |         |
| 11 O & M PRODUCTION              | EE10  |       | 166,900 | 4,450 | 15,538 | 18,449 | 3,078  | 356   |         |
| 12 O & M TRANSMISSION            | EE20  |       | 1,512   | 46    | 131    | 252    | 20     | 4     |         |
| 13 O & M DISTRIBUTION            | EE30  |       | 2,367   | 84    | 218    | 2,144  | 5,606  | 6     |         |
| 14 O & M CUSTOMER ACCOUNTS       | EE56  |       | 142     | 1     | 0      | 176    | 21     | 0     |         |
| 15 O & M CUST SVC & INFO         | EE60  |       | 2       | 0     | 0      | 66     | 15     | 0     |         |
| 16 O & M SALES                   | EE65  |       | 604     | 18    | 51     | 127    | 10     | 2     |         |
| 17 O & M ADMIN & GENERAL         | EE79  |       | 16,058  | 462   | 1,433  | 2,860  | 1,757  | 40    |         |
| 18 ADJUSTS TO O & M EXPENSES     | EE99  |       | 9,866   | 294   | 866    | 1,515  | 37     | 25    |         |
| 19 TOTAL OPER & MAINT EXPENSES   | EE00  |       | 197,451 | 5,355 | 18,237 | 25,589 | 10,544 | 433   |         |
| 20 DEMAND COMPONENT              | EE00D |       | 48,513  | 1,473 | 4,192  | 9,650  | 785    | 133   |         |
| 21 ENERGY COMPONENT              | EE00E |       | 148,423 | 3,858 | 14,000 | 14,896 | 2,886  | 301   |         |
| 22 CUSTOMER COMPONENT            | EE00C |       | 515     | 25    | 45     | 1,043  | 6,873  | 0     |         |
| 23 DEPRECIATION & AMORTIZATION   | ED00  |       | 37,044  | 1,119 | 3,180  | 7,396  | 5,261  | 102   |         |
| 24 DEMAND COMPONENT              | ED00D |       | 36,935  | 1,112 | 3,166  | 7,104  | 577    | 102   |         |
| 25 CUSTOMER COMPONENT            | ED00C |       | 109     | 7     | 14     | 292    | 4,684  | 0     |         |
| 26 TAXES                         | TX99  |       | 34,837  | 1,440 | 1,581  | 6,838  | 2,342  | 319   |         |
| 27 DEMAND COMPONENT              | TX99D |       | 25,128  | 1,174 | 715    | 5,624  | 368    | 295   |         |
| 28 ENERGY COMPONENT              | TX99E |       | 9,608   | 259   | 865    | 990    | 185    | 25    |         |
| 29 CUSTOMER COMPONENT            | TX99C |       | 101     | 8     | 1      | 224    | 1,788  | 0     |         |
| 30 MISC ALLOWABLE EXPENSES       | TX89  |       | -4,293  | -129  | -370   | -712   | -57    | -12   |         |
| 31 TOTAL OPERATING EXPENSES      | TOE   |       | 265,039 | 7,785 | 22,628 | 39,111 | 18,090 | 842   |         |
| 32 DEMAND COMPONENT              | TOED  |       | 106,283 | 3,629 | 7,704  | 21,665 | 1,673  | 518   |         |
| 33 ENERGY COMPONENT              | TOEE  |       | 158,030 | 4,117 | 14,866 | 15,886 | 3,072  | 324   |         |
| 34 CUSTOMER COMPONENT            | TOEC  |       | 726     | 39    | 58     | 1,560  | 13,346 | 0     |         |
| 35 SUMMARY - OPERATING EXPENSES  |       |       |         |       |        |        |        |       |         |
| 36 STATE INCOME TAX              | TSTX  |       | 5,043   | 241   | 138    | 925    | -99    | 67    |         |
| 37 FEDERAL INCOME TAX            | TFTX  |       | 14,320  | 683   | 394    | 2,627  | -276   | 190   |         |
| 38 OTHER OPER EXP M/O SIT & FIT  | TOOE  |       | 245,676 | 6,861 | 22,097 | 35,560 | 18,464 | 586   |         |
| 39 TOTAL OPERATING EXPENSES      | TOE   |       | 265,039 | 7,785 | 22,628 | 39,111 | 18,090 | 842   |         |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES AT PRESENT RATE LEVELS  
 \$1,000

PART 3

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

|    | INPUT                                     | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|----|-------------------------------------------|--------|--------|------------------------------|---------|--------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |        |        |                              |         |        |         |         |         |
| 2  | SALE OF ELECTRICITY                       |        |        |                              |         |        |         |         |         |
| 3  | RATE REVENUE PRESENT LEVEL                | RR     |        | 2,263,602                    | 909,213 | 20,360 | 165,977 | 520,355 | 281,626 |
| 4  | ENERGY REVENUE PRESENT LEVEL              | ECR    |        | -21,487                      | -7,008  | -248   | -1,005  | -4,491  | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS   |        | 0                            | 0       | 0      | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA  |        | -38,084                      | -15,093 | -338   | -2,755  | -8,692  | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |        | RRT    | 2,204,031                    | 887,112 | 19,774 | 162,217 | 507,172 | 273,353 |
| 8  | ANNUALIZATION                             | ANN    |        | 25,615                       | 8,192   | 367    | 3,393   | 5,340   | 4,745   |
| 9  | LATE PAYMENT CHARGES                      | S11    | CM4    | 7,074                        | 3,509   | 27     | 1,314   | 1,528   | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |        | RATT   | 2,236,720                    | 898,813 | 20,168 | 166,924 | 514,040 | 278,474 |
| 11 | OTHER OPERATING REVENUES                  |        |        |                              |         |        |         |         |         |
| 12 | MISC SERVICE REVS (451)                   | S20    | CM9    | 203                          | 154     | 2      | 19      | 4       | 0       |
| 13 | RENT ELEC ATTACHM'TS (454)                | S23    | P30    | 12,578                       | 7,336   | 274    | 985     | 2,035   | 684     |
| 14 | DEMAND COMPONENT                          |        | R23D   | 7,186                        | 3,437   | 208    | 460     | 1,865   | 666     |
| 15 | CUSTOMER COMPONENT                        |        | R23C   | 5,392                        | 3,899   | 66     | 525     | 170     | 18      |
| 16 | GENERAL (456)                             | S24    | K939   | 6,908                        | 3,379   | 116    | 435     | 1,258   | 686     |
| 17 | DEMAND COMPONENT                          |        | R24D   | 3,736                        | 1,508   | 77     | 199     | 882     | 457     |
| 18 | ENERGY COMPONENT                          |        | R24E   | 1,560                        | 554     | 20     | 77      | 342     | 226     |
| 19 | CUSTOMER COMPONENT                        |        | R24C   | 1,612                        | 1,318   | 19     | 159     | 34      | 2       |
| 20 | CAPAC & TRANS ENTITLE(456)                | S25    | D10    | 20,884                       | 8,016   | 382    | 1,054   | 4,800   | 2,719   |
| 21 | ENERGY SALES (ACCT 447)                   |        |        |                              |         |        |         |         |         |
| 22 | GPU (NUG OUTPUT) (447)                    | S32    | EG10   | 2,919                        | 1,037   | 37     | 145     | 639     | 424     |
| 23 | 2-PARTY (447)                             | S34    | EG10   | 18,790                       | 6,674   | 238    | 932     | 4,116   | 2,727   |
| 24 | PJM (447)                                 | S38    | EG10   | 103,253                      | 36,675  | 1,309  | 5,124   | 22,617  | 14,983  |
| 25 | TOTAL ENERGY SALES                        |        | R40    | 124,962                      | 44,386  | 1,584  | 6,201   | 27,372  | 18,134  |
| 26 | TOTAL OTHER OPERATING REVS                |        | ROOT   | 165,535                      | 63,271  | 2,358  | 8,694   | 35,469  | 22,223  |
| 27 | DEMAND COMPONENT                          |        | ROOTD  | 31,806                       | 12,959  | 668    | 1,713   | 7,547   | 3,842   |
| 28 | ENERGY COMPONENT                          |        | ROOTE  | 126,522                      | 44,940  | 1,604  | 6,278   | 27,714  | 18,360  |
| 29 | CUSTOMER COMPONENT                        |        | ROOTC  | 7,207                        | 5,371   | 87     | 703     | 208     | 20      |
| 30 | TOTAL OPERATING REVENUES                  |        | ROT    | 2,402,255                    | 962,084 | 22,526 | 175,618 | 549,509 | 300,697 |
| 31 | DERIVATION-                               |        |        |                              |         |        |         |         |         |
| 32 | BASE FOR GROSS RECEIPTS TAX               |        |        |                              |         |        |         |         |         |
| 33 | TOTAL OPERATING REVENUES                  |        | ROT    | 2,402,255                    | 962,084 | 22,526 | 175,618 | 549,509 | 300,697 |
| 34 | MINUS: EXEMPT GRT REVENUE                 |        |        |                              |         |        |         |         |         |
| 35 | GRT ADJUSTMENT                            | ADJGRT |        | 0                            | 0       | 0      | 0       | 0       | 0       |
| 36 | TOTAL OTHER OPERATING REVS                |        | ROOT   | 165,535                      | 63,271  | 2,358  | 8,694   | 35,469  | 22,223  |
| 37 | BASE FOR GR RECEIPTS TAX                  |        | RRBG   | 2,236,720                    | 898,813 | 20,168 | 166,924 | 514,040 | 278,474 |
| 38 | GROSS RECEIPTS TAX                        |        |        |                              |         |        |         |         |         |
| 39 | GROSS RECEIPTS TAX                        |        | TXGR   | 98,416                       | 39,548  | 887    | 7,345   | 22,617  | 12,253  |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES AT PRESENT RATE LEVELS  
 \$1,000

PART 3

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

| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS | INPUT  | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|----|-------------------------------------------|--------|-------|--------|---------|-------|--------|--------|--------|---------|
| 2  | SALE OF ELECTRICITY                       |        |       |        |         |       |        |        |        |         |
| 3  | RATE REVENUE PRESENT LEVEL                | RR     |       |        | 268,654 | 8,665 | 21,238 | 44,746 | 21,591 | 1,177   |
| 4  | ENERGY REVENUE PRESENT LEV                | ECR    |       |        | -4,364  | -116  | -422   | -375   | -72    | -9      |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS   |       |        | 0       | 0     | 0      | 0      | 0      | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA  |       |        | -4,678  | -144  | -367   | -743   | -358   | -20     |
| 7  | TOTAL SALE OF ELECTRICITY                 |        |       | RRT    | 259,612 | 8,405 | 20,449 | 43,628 | 21,161 | 1,148   |
| 8  | ANNUALIZATION                             | ANN    |       |        | 4,973   | 0     | 0      | -1,014 | -381   | 0       |
| 9  | LATE PAYMENT CHARGES                      | S11    | CM4   | R11    | 133     | 0     | 0      | 135    | 52     | 0       |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |        |       | RRTT   | 264,718 | 8,405 | 20,449 | 42,749 | 20,832 | 1,148   |
| 11 | OTHER OPERATING REVENUES                  |        |       |        |         |       |        |        |        |         |
| 12 | MISC SERVICE REVS (451)                   | S20    | CM9   | R20    | 0       | 0     | 0      | 1      | 23     | 0       |
| 13 | RENT ELEC ATTACHM'TS (454)                | S23    | P30   | R23    | 287     | 9     | 25     | 261    | 681    | 1       |
| 14 | DEMAND COMPONENT                          |        |       | R23D   | 274     | 8     | 24     | 222    | 21     | 1       |
| 15 | CUSTOMER COMPONENT                        |        |       | R23C   | 13      | 1     | 1      | 39     | 660    | 0       |
| 16 | GENERAL (456)                             | S24    | K939  | R24    | 731     | 21    | 66     | 130    | 84     | 2       |
| 17 | DEMAND COMPONENT                          |        |       | R24D   | 456     | 14    | 40     | 94     | 8      | 1       |
| 18 | ENERGY COMPONENT                          |        |       | R24E   | 274     | 7     | 26     | 28     | 5      | 1       |
| 19 | CUSTOMER COMPONENT                        |        |       | R24C   | 2       | 0     | 0      | 8      | 70     | 0       |
| 20 | CAPAC & TRANS ENTITLE(456)                | S25    | D10   | R25    | 3,011   | 91    | 260    | 503    | 40     | 8       |
| 21 | ENERGY SALES (ACCT 447)                   |        |       |        |         |       |        |        |        |         |
| 22 | GPU (NUG OUTPUT) (447)                    | S32    | EG10  | R32    | 513     | 13    | 48     | 52     | 10     | 1       |
| 23 | 2-PARTY (447)                             | S34    | EG10  | R34    | 3,303   | 86    | 312    | 331    | 64     | 7       |
| 24 | PJM (447)                                 | S38    | EG10  | R38    | 18,151  | 472   | 1,712  | 1,821  | 352    | 37      |
| 25 | TOTAL ENERGY SALES                        |        |       | R40    | 21,967  | 571   | 2,072  | 2,204  | 426    | 45      |
| 26 | TOTAL OTHER OPERATING REVS                |        |       | ROOT   | 25,996  | 692   | 2,423  | 3,099  | 1,254  | 56      |
| 27 | DEMAND COMPONENT                          |        |       | ROOTD  | 3,741   | 113   | 323    | 820    | 70     | 10      |
| 28 | ENERGY COMPONENT                          |        |       | ROOTE  | 22,241  | 578   | 2,098  | 2,232  | 431    | 46      |
| 29 | CUSTOMER COMPONENT                        |        |       | ROOTC  | 15      | 1     | 1      | 48     | 753    | 0       |
| 30 | TOTAL OPERATING REVENUES                  |        |       | ROT    | 290,714 | 9,097 | 22,872 | 45,848 | 22,086 | 1,204   |
| 31 | DERIVATION-                               |        |       |        |         |       |        |        |        |         |
| 32 | BASE FOR GROSS RECEIPTS TAX               |        |       |        |         |       |        |        |        |         |
| 33 | TOTAL OPERATING REVENUES                  |        |       | ROT    | 290,714 | 9,097 | 22,872 | 45,848 | 22,086 | 1,204   |
| 34 | MINUS: EXEMPT GRT REVENUE                 |        |       |        |         |       |        |        |        |         |
| 35 | GRT ADJUSTMENT                            | ADJGRT |       |        | 0       | 0     | 0      | 0      | 0      | 0       |
| 36 | TOTAL OTHER OPERATING REVS                |        |       | ROOT   | 25,996  | 692   | 2,423  | 3,099  | 1,254  | 56      |
| 37 | BASE FOR GR RECEIPTS TAX                  |        |       | RRBG   | 264,718 | 8,405 | 20,449 | 42,749 | 20,832 | 1,148   |
| 38 | GROSS RECEIPTS TAX                        |        |       |        |         |       |        |        |        |         |
| 39 | GROSS RECEIPTS TAX                        |        |       | TXGR   | 11,648  | 370   | 900    | 1,881  | 916    | 51      |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES AT PRESENT RATE LEVELS  
\$1,000

PART 3

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

| 1 DERIVATION-                     | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|-----------------------------------|-------|-------|--------|------------------------------|---------|--------|---------|---------|---------|
| 2 TAXABLE NET INCOME              |       |       |        |                              |         |        |         |         |         |
| 3 OPERATING REVENUES              |       |       | ROT    | 2,402,255                    | 962,084 | 22,526 | 175,618 | 549,509 | 300,697 |
| 4 MINUS: OTHER OPERATING EXPENSES |       |       | OEBT   | 1,826,554                    | 767,158 | 27,965 | 104,992 | 376,449 | 220,746 |
| 5 (LN 26 -14 -18)                 |       |       | TAXI   | 575,701                      | 194,926 | -5,439 | 70,626  | 173,060 | 79,951  |
| 6 EQUALS: TAXABLE INCOME          |       |       |        |                              |         |        |         |         |         |
| 7 PLUS: ADJ'S TO TAXABLE INCOME   |       |       | TAT    | -82,016                      | -50,075 | -1,984 | -6,687  | -13,959 | -3,927  |
| 8 (P22 LN 22)                     |       |       | TNI    | 493,685                      | 144,851 | -7,423 | 63,939  | 159,101 | 76,024  |
| 9 EQUALS: TAXABLE NET INCOME      |       |       |        |                              |         |        |         |         |         |
| 10 STATE INCOME TAX CALCULATION   |       |       |        |                              |         |        |         |         |         |
| 11 TAXABLE NET INCOME             |       |       | TNI    | 493,685                      | 144,851 | -7,423 | 63,939  | 159,101 | 76,024  |
| 12 ADJUSTMENTS TO STATE TAXABLE   |       |       |        |                              |         |        |         |         |         |
| 13 INCOME (P23 LN 16)             |       |       | TASI   | 83                           | 101     | 0      | 12      | -12     | -9      |
| 14 STATE TAXABLE INCOME           |       |       | TSTI   | 493,768                      | 144,952 | -7,423 | 63,951  | 159,089 | 76,015  |
| 15 STATE INCOME TAX @ 10.99%      |       |       | GSIT   | 54,265                       | 15,931  | -816   | 7,028   | 17,484  | 8,354   |
| 16 STATE INCOME TAX ADJ'S         |       |       |        |                              |         |        |         |         |         |
| 17 (P23 LN 25)                    |       |       | TSTA   | 213                          | 96      | 5      | 13      | 45      | 23      |
| 18 TOTAL STATE INCOME TAX         |       |       |        |                              |         |        |         |         |         |
| 19 (LN 15 + 17)                   |       |       | TSIT1  | 54,478                       | 16,027  | -811   | 7,041   | 17,529  | 8,377   |
| 20 FEDERAL INC TAX CALCULATION    |       |       |        |                              |         |        |         |         |         |
| 21 TAXABLE NET INCOME             |       |       | TNI    | 493,685                      | 144,851 | -7,423 | 63,939  | 159,101 | 76,024  |
| 22 DEDUCTIONS                     |       |       |        |                              |         |        |         |         |         |
| 23 STATE INCOME TAX (LN 15)       |       |       | GSIT   | 54,265                       | 15,931  | -816   | 7,028   | 17,484  | 8,354   |
| 24 TOTAL DEDUCTIONS               |       |       | TSFS   | 54,265                       | 15,931  | -816   | 7,028   | 17,484  | 8,354   |
| 25 FEDERAL TAXABLE INCOME         |       |       | TFTI   | 439,420                      | 128,921 | -6,607 | 56,911  | 141,617 | 67,670  |
| 26 FEDERAL INCOME TAX @ 35.0%     |       |       | GFIT   | 153,797                      | 45,122  | -2,313 | 19,919  | 49,566  | 23,684  |
| 27 FEDERAL INCOME TAX ADJ'S       |       |       |        |                              |         |        |         |         |         |
| 28 (P24 LN 21)                    |       |       | TAFI   | 804                          | 363     | 16     | 48      | 172     | 86      |
| 29 TOTAL FEDERAL INCOME TAX       |       |       | TFIT1  | 154,601                      | 45,485  | -2,297 | 19,967  | 49,738  | 23,770  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES AT PRESENT RATE LEVELS  
\$1,000

PART 3

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

| 1 DERIVATION-                     | INPUT | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|-----------------------------------|-------|-------|--------|---------|-------|--------|--------|--------|---------|
| 2 TAXABLE NET INCOME              |       |       |        |         |       |        |        |        |         |
| 3 OPERATING REVENUES              |       |       | ROT    | 290,714 | 9,097 | 22,872 | 45,848 | 22,086 | 1,204   |
| 4 MINUS: OTHER OPERATING EXPENSES |       |       |        |         |       |        |        |        |         |
| 5 (LN 26 -14 -18)                 |       |       | OEBT   | 245,676 | 6,861 | 22,097 | 35,560 | 18,464 | 586     |
| 6 EQUALS: TAXABLE INCOME          |       |       | TAXI   | 45,038  | 2,236 | 775    | 10,288 | 3,622  | 618     |
| 7 PLUS: ADJ'S TO TAXABLE INCOME   |       |       |        |         |       |        |        |        |         |
| 8 (P22 LN 22)                     |       |       | TAT    | 673     | -53   | 470    | -1,916 | -4,549 | -9      |
| 9 EQUALS: TAXABLE NET INCOME      |       |       | TNI    | 45,711  | 2,183 | 1,245  | 8,372  | -927   | 609     |
| 10 STATE INCOME TAX CALCULATION   |       |       |        |         |       |        |        |        |         |
| 11 TAXABLE NET INCOME             |       |       | TNI    | 45,711  | 2,183 | 1,245  | 8,372  | -927   | 609     |
| 12 ADJUSTMENTS TO STATE TAXABLE   |       |       |        |         |       |        |        |        |         |
| 13 INCOME (P23 LN 16)             |       |       | TASI   | -13     | -1    | -1     | -1     | 7      | 0       |
| 14 STATE TAXABLE INCOME           |       |       | TSTI   | 45,698  | 2,182 | 1,244  | 8,371  | -920   | 609     |
| 15 STATE INCOME TAX @ 10.99%      |       |       | GSIT   | 5,022   | 240   | 137    | 920    | -102   | 67      |
| 16 STATE INCOME TAX ADJ'S         |       |       |        |         |       |        |        |        |         |
| 17 (P23 LN 25)                    |       |       | TSTA   | 21      | 1     | 1      | 5      | 3      | 0       |
| 18 TOTAL STATE INCOME TAX         |       |       |        |         |       |        |        |        |         |
| 19 (LN 15 + 17)                   |       |       | TSIT1  | 5,043   | 241   | 138    | 925    | -99    | 67      |
| 20 FEDERAL INC TAX CALCULATION    |       |       |        |         |       |        |        |        |         |
| 21 TAXABLE NET INCOME             |       |       | TNI    | 45,711  | 2,183 | 1,245  | 8,372  | -927   | 609     |
| 22 DEDUCTIONS                     |       |       |        |         |       |        |        |        |         |
| 23 STATE INCOME TAX (LN 15)       |       |       | GSIT   | 5,022   | 240   | 137    | 920    | -102   | 67      |
| 24 TOTAL DEDUCTIONS               |       |       | TSFS   | 5,022   | 240   | 137    | 920    | -102   | 67      |
| 25 FEDERAL TAXABLE INCOME         |       |       | TFTI   | 40,689  | 1,944 | 1,108  | 7,452  | -827   | 542     |
| 26 FEDERAL INCOME TAX @ 35.0%     |       |       | GFIT   | 14,241  | 680   | 388    | 2,609  | -289   | 190     |
| 27 FEDERAL INCOME TAX ADJ'S       |       |       |        |         |       |        |        |        |         |
| 28 (P24 LN 21)                    |       |       | TAFI   | 79      | 3     | 6      | 18     | 13     | 0       |
| 29 TOTAL FEDERAL INCOME TAX       |       |       | TFIT1  | 14,320  | 683   | 394    | 2,627  | -276   | 190     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
\$1,000

PART 3

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

| 1  | ADJUSTMENTS TO TAXABLE INCOME | INPUT  | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS       | RTS    | GS-1    | GS-3    | LP-4    |
|----|-------------------------------|--------|-------|--------|------------------------------|----------|--------|---------|---------|---------|
| 2  | INTEREST EXPENSE              | ITA1   | RBX   | TA1    | -186,059                     | -84,769  | -3,670 | -11,224 | -39,490 | -19,796 |
| 3  | DEMAND COMPONENT              |        |       | TA1D   | -157,961                     | -65,170  | -3,319 | -8,604  | -38,100 | -19,308 |
| 4  | ENERGY COMPONENT              |        |       | TA1E   | -2,741                       | -971     | -34    | -136    | -599    | -399    |
| 5  | CUSTOMER COMPONENT            |        |       | TA1C   | -25,357                      | -18,628  | -316   | -2,484  | -790    | -89     |
| 6  | TOTAL DEFERRED INCOME TAXES   |        |       | TX1    | -15,424                      | -3,059   | -210   | -397    | -4,291  | -3,030  |
| 7  | DEMAND COMPONENT              |        |       | TX1D   | -17,407                      | -5,833   | -233   | -760    | -3,683  | -2,531  |
| 8  | ENERGY COMPONENT              |        |       | TX1E   | -3,560                       | -1,264   | -45    | -177    | -779    | -517    |
| 9  | CUSTOMER COMPONENT            |        |       | TX1C   | 5,543                        | 4,038    | 68     | 540     | 171     | 18      |
| 10 | NET INVESTMENT TAX CREDIT     |        |       | TX91   | -8,625                       | -3,913   | -169   | -518    | -1,811  | -912    |
| 11 | DEMAND COMPONENT              |        |       | TX91D  | -7,414                       | -3,031   | -154   | -400    | -1,774  | -908    |
| 12 | CUSTOMER COMPONENT            |        |       | TX91C  | -1,211                       | -882     | -15    | -118    | -37     | -4      |
| 13 | BOOK DEPRECIATION & AMORT     |        |       |        |                              |          |        |         |         |         |
| 14 | NUCLEAR                       | ITAA13 | ED00N | TAA13  | 147,159                      | 56,490   | 2,690  | 7,424   | 33,825  | 19,163  |
| 15 | WHOLLY-OWNED COAL             | ITAB13 | ED08  | TAB13  | 80,267                       | 30,813   | 1,467  | 4,049   | 18,450  | 10,452  |
| 16 | OTHER PRODUCTION              | ITAC13 | ED09  | TAC13  | 2,780                        | 1,068    | 50     | 140     | 639     | 362     |
| 17 | TRANSMISSION                  | ITAD13 | ED20  | TAD13  | 7,762                        | 2,992    | 142    | 393     | 1,792   | 1,014   |
| 18 | DISTRIBUTION                  | ITAE13 | ED30  | TAE13  | 70,149                       | 41,444   | 1,514  | 5,654   | 10,577  | 3,281   |
| 19 | DEMAND COMPONENT              |        |       | TAE13D | 38,947                       | 19,406   | 1,152  | 2,640   | 9,694   | 3,195   |
| 20 | CUSTOMER COMPONENT            |        |       | TAE13C | 31,202                       | 22,038   | 362    | 3,014   | 883     | 86      |
| 21 | GENERAL PLANT                 | ITAF13 | ED88  | TAF13  | 11,979                       | 5,940    | 216    | 757     | 2,210   | 1,148   |
| 22 | DEMAND COMPONENT              |        |       | TAF13D | 9,180                        | 3,652    | 182    | 482     | 2,150   | 1,144   |
| 23 | ENERGY COMPONENT              |        |       | TAF13E | 0                            | 0        | 0      | 0       | 0       | 0       |
| 24 | CUSTOMER COMPONENT            |        |       | TAF13C | 2,799                        | 2,288    | 34     | 275     | 60      | 4       |
| 25 | TOTAL BOOK DEPREC & AMORT     |        |       | TA13   | 320,096                      | 138,747  | 6,079  | 18,417  | 67,493  | 35,420  |
| 26 | DEMAND COMPONENT              |        |       | TA13D  | 286,094                      | 114,421  | 5,683  | 15,128  | 66,550  | 35,330  |
| 27 | ENERGY COMPONENT              |        |       | TA13E  | 0                            | 0        | 0      | 0       | 0       | 0       |
| 28 | CUSTOMER COMPONENT            |        |       | TA13C  | 34,002                       | 24,326   | 396    | 3,289   | 943     | 90      |
| 29 | DEPREC CHARGED TO CLEARING    | ITA14  | ED000 | TA14   | 656                          | 311      | 13     | 42      | 128     | 61      |
| 30 | DEMAND COMPONENT              |        |       | TA14D  | 517                          | 212      | 12     | 28      | 124     | 60      |
| 31 | CUSTOMER COMPONENT            |        |       | TA14C  | 139                          | 99       | 1      | 14      | 4       | 1       |
| 32 | TAX DEPRECIATION              |        |       |        |                              |          |        |         |         |         |
| 33 | NUCLEAR PROPERTY              | ITAA15 | ED00N | TAA15  | -26,675                      | -10,240  | -488   | -1,346  | -6,131  | -3,474  |
| 34 | WHOLLY-OWNED COAL             | ITAB15 | ED08  | TAB15  | -45,265                      | -17,376  | -827   | -2,284  | -10,404 | -5,894  |
| 35 | OTHER PRODUCTION              | ITAC15 | ED09  | TAC15  | -22,603                      | -8,677   | -413   | -1,140  | -5,196  | -2,943  |
| 36 | TRANSMISSION                  | ITAD15 | ED20  | TAD15  | -11,531                      | -4,444   | -212   | -585    | -2,660  | -1,507  |
| 37 | DISTRIBUTION                  | ITAE15 | ED30  | TAE15  | -104,214                     | -61,570  | -2,249 | -8,400  | -15,714 | -4,873  |
| 38 | DEMAND COMPONENT              |        |       | TAE15D | -57,860                      | -28,829  | -1,711 | -3,922  | -14,402 | -4,745  |
| 39 | CUSTOMER COMPONENT            |        |       | TAE15C | -46,354                      | -32,741  | -538   | -4,478  | -1,312  | -128    |
| 40 | GENERAL PLANT                 | ITAF15 | ED88  | TAF15  | -23,720                      | -11,761  | -429   | -1,499  | -4,375  | -2,274  |
| 41 | DEMAND COMPONENT              |        |       | TAF15D | -18,177                      | -7,230   | -363   | -954    | -4,258  | -2,265  |
| 42 | CUSTOMER COMPONENT            |        |       | TAF15C | -5,543                       | -4,531   | -66    | -545    | -117    | -9      |
| 43 | NUCLEAR FUEL                  | ITAG15 | EG10  | TAG15  | -34,743                      | -12,340  | -441   | -1,724  | -7,610  | -5,042  |
| 44 | TOTAL TAX DEPRECIATION        |        |       | TA15   | -268,751                     | -126,408 | -5,059 | -16,978 | -52,090 | -26,007 |
| 45 | DEMAND COMPONENT              |        |       | TA15D  | -182,111                     | -76,798  | -4,013 | -10,231 | -43,051 | -20,828 |
| 46 | ENERGY COMPONENT              |        |       | TA15E  | -34,743                      | -12,340  | -441   | -1,724  | -7,610  | -5,042  |
| 47 | CUSTOMER COMPONENT            |        |       | TA15C  | -51,897                      | -37,270  | -605   | -5,023  | -1,429  | -137    |
| 48 | ENERGY COST RATE              | ITA18  | EG10  | TA18   | 9,690                        | 3,442    | 122    | 481     | 2,122   | 1,407   |
| 49 | POST RETIREMENT BENEFITS      | ITA20  | K929  | TA20   | 7,481                        | 3,659    | 126    | 471     | 1,362   | 743     |
| 50 | DEMAND COMPONENT              |        |       | TA20D  | 4,046                        | 1,633    | 83     | 216     | 955     | 495     |
| 51 | ENERGY COMPONENT              |        |       | TA20E  | 1,689                        | 600      | 22     | 84      | 370     | 245     |
| 52 | CUSTOMER COMPONENT            |        |       | TA20C  | 1,746                        | 1,426    | 21     | 172     | 37      | 2       |
| 53 | BALANCE CARRIED FORWARD       |        |       |        |                              |          |        |         |         |         |
| 54 | ADJUSTMENTS TO TAXABLE INCOME |        |       | TAST1  | -148,417                     | -75,649  | -2,894 | -10,177 | -27,939 | -12,857 |
| 55 | DEMAND COMPONENT              |        |       | TAST1D | -78,281                      | -36,199  | -2,025 | -4,838  | -19,935 | -8,185  |
| 56 | ENERGY COMPONENT              |        |       | TAST1E | -31,354                      | -11,133  | -398   | -1,556  | -6,866  | -4,551  |
| 57 | CUSTOMER COMPONENT            |        |       | TAST1C | -38,782                      | -28,317  | -471   | -3,783  | -1,138  | -121    |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

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

|    | INPUT                         | ALLOC  | OUTPUT | LP-5   | LPEP    | ISA   | GH     | SL/AL  | STANDBY |     |
|----|-------------------------------|--------|--------|--------|---------|-------|--------|--------|---------|-----|
| 1  | ADJUSTMENTS TO TAXABLE INCOME |        |        |        |         |       |        |        |         |     |
| 2  | INTEREST EXPENSE              | ITA1   | RBK    | TA1    | -17,822 | -601  | -1,147 | -4,348 | -3,137  | -55 |
| 3  | DEMAND COMPONENT              |        |        | TA1D   | -17,273 | -584  | -1,093 | -4,115 | -341    | -54 |
| 4  | ENERGY COMPONENT              |        |        | TA1E   | -485    | -12   | -46    | -48    | -10     | -1  |
| 5  | CUSTOMER COMPONENT            |        |        | TA1C   | -65     | -4    | -8     | -186   | -2,787  | 0   |
| 6  | TOTAL DEFERRED INCOME TAXES   |        |        | TXT    | -4,128  | -114  | -417   | -384   | 616     | -10 |
| 7  | DEMAND COMPONENT              |        |        | TXTD   | -3,515  | -98   | -359   | -360   | -26     | -9  |
| 8  | ENERGY COMPONENT              |        |        | TXTE   | -626    | -17   | -59    | -63    | -12     | -1  |
| 9  | CUSTOMER COMPONENT            |        |        | TXTC   | 13      | 1     | 1      | 39     | 654     | 0   |
| 10 | NET INVESTMENT TAX CREDIT     |        |        | TX91   | -852    | -27   | -61    | -200   | -159    | -3  |
| 11 | DEMAND COMPONENT              |        |        | TX91D  | -849    | -27   | -61    | -191   | -16     | -3  |
| 12 | CUSTOMER COMPONENT            |        |        | TX91C  | -3      | 0     | 0      | -9     | -143    | 0   |
| 13 | BOOK DEPRECIATION & AMORT     |        |        |        |         |       |        |        |         |     |
| 14 | NUCLEAR                       | ITAA13 | ED00N  | TAA13  | 21,218  | 643   | 1,832  | 3,540  | 276     | 58  |
| 15 | WHOLLY-OWNED COAL             | ITAB13 | ED08   | TAB13  | 11,574  | 350   | 999    | 1,930  | 151     | 32  |
| 16 | OTHER PRODUCTION              | ITAC13 | ED09   | TAC13  | 401     | 12    | 35     | 67     | 5       | 1   |
| 17 | TRANSMISSION                  | ITAD13 | ED20   | TAD13  | 1,123   | 27    | 75     | 187    | 14      | 3   |
| 18 | DISTRIBUTION                  | ITAE13 | ED30   | TAE13  | 1,414   | 47    | 126    | 1,409  | 4,679   | 4   |
| 19 | DEMAND COMPONENT              |        |        | TAE13D | 1,349   | 43    | 118    | 1,200  | 146     | 4   |
| 20 | CUSTOMER COMPONENT            |        |        | TAE13C | 65      | 4     | 8      | 209    | 4,533   | 0   |
| 21 | GENERAL PLANT                 | ITAF13 | ED08   | TAF13  | 1,182   | 36    | 103    | 243    | 141     | 3   |
| 22 | DEMAND COMPONENT              |        |        | TAF13D | 1,179   | 36    | 103    | 230    | 19      | 3   |
| 23 | ENERGY COMPONENT              |        |        | TAF13E | 0       | 0     | 0      | 0      | 0       | 0   |
| 24 | CUSTOMER COMPONENT            |        |        | TAF13C | 3       | 0     | 0      | 13     | 122     | 0   |
| 25 | TOTAL BOOK DEPREC & AMORT     |        |        | TA13   | 36,912  | 1,115 | 3,170  | 7,376  | 5,266   | 101 |
| 26 | DEMAND COMPONENT              |        |        | TA13D  | 36,844  | 1,110 | 3,162  | 7,154  | 611     | 101 |
| 27 | ENERGY COMPONENT              |        |        | TA13E  | 0       | 0     | 0      | 0      | 0       | 0   |
| 28 | CUSTOMER COMPONENT            |        |        | TA13C  | 68      | 5     | 8      | 222    | 4,655   | 0   |
| 29 | DEPREC CHARGED TO CLEARING    | ITA14  | ED000  | TA14   | 60      | 2     | 5      | 15     | 19      | 0   |
| 30 | DEMAND COMPONENT              |        |        | TA14D  | 60      | 2     | 5      | 13     | 1       | 0   |
| 31 | CUSTOMER COMPONENT            |        |        | TA14C  | 0       | 0     | 0      | 2      | 18      | 0   |
| 32 | TAX DEPRECIATION              |        |        |        |         |       |        |        |         |     |
| 33 | NUCLEAR PROPERTY              | ITAA15 | ED00N  | TAA15  | -3,846  | -116  | -332   | -641   | -50     | -11 |
| 34 | WHOLLY-OWNED COAL             | ITAB15 | ED08   | TAB15  | -6,527  | -197  | -563   | -1,089 | -86     | -18 |
| 35 | OTHER PRODUCTION              | ITAC15 | ED09   | TAC15  | -3,259  | -99   | -281   | -544   | -42     | -9  |
| 36 | TRANSMISSION                  | ITAD15 | ED20   | TAD15  | -1,669  | -41   | -111   | -278   | -20     | -4  |
| 37 | DISTRIBUTION                  | ITAE15 | ED30   | TAE15  | -2,100  | -70   | -187   | -2,094 | -6,951  | -6  |
| 38 | DEMAND COMPONENT              |        |        | TAE15D | -2,004  | -64   | -176   | -1,783 | -218    | -6  |
| 39 | CUSTOMER COMPONENT            |        |        | TAE15C | -96     | -6    | -11    | -311   | -6,733  | 0   |
| 40 | GENERAL PLANT                 | ITAF15 | ED08   | TAF15  | -2,341  | -72   | -204   | -480   | -279    | -6  |
| 41 | DEMAND COMPONENT              |        |        | TAF15D | -2,336  | -72   | -203   | -453   | -37     | -6  |
| 42 | CUSTOMER COMPONENT            |        |        | TAF15C | -5      | 0     | -1     | -27    | -242    | 0   |
| 43 | NUCLEAR FUEL                  | ITAG15 | EG10   | TAG15  | -6,107  | -159  | -577   | -612   | -119    | -12 |
| 44 | TOTAL TAX DEPRECIATION        |        |        | TA15   | -25,849 | -754  | -2,255 | -5,738 | -7,547  | -66 |
| 45 | DEMAND COMPONENT              |        |        | TA15D  | -19,641 | -589  | -1,665 | -4,789 | -452    | -54 |
| 46 | ENERGY COMPONENT              |        |        | TA15E  | -6,107  | -159  | -577   | -612   | -119    | -12 |
| 47 | CUSTOMER COMPONENT            |        |        | TA15C  | -101    | -6    | -13    | -337   | -6,976  | 0   |
| 48 | ENERGY COST RATE              | ITA18  | EG10   | TA18   | 1,703   | 45    | 161    | 171    | 33      | 3   |
| 49 | POST RETIREMENT BENEFITS      | ITA20  | K929   | TA20   | 792     | 23    | 71     | 141    | 91      | 2   |
| 50 | DEMAND COMPONENT              |        |        | TA20D  | 493     | 16    | 43     | 103    | 8       | 1   |
| 51 | ENERGY COMPONENT              |        |        | TA20E  | 297     | 7     | 28     | 29     | 6       | 1   |
| 52 | CUSTOMER COMPONENT            |        |        | TA20C  | 2       | 0     | 0      | 9      | 77      | 0   |
| 53 | BALANCE CARRIED FORWARD       |        |        |        |         |       |        |        |         |     |
| 54 | ADJUSTMENTS TO TAXABLE INCOME |        |        | TAST1  | -9,976  | -334  | -544   | -3,108 | -4,909  | -30 |
| 55 | DEMAND COMPONENT              |        |        | TAST1D | -4,373  | -185  | -13    | -2,287 | -222    | -19 |
| 56 | ENERGY COMPONENT              |        |        | TAST1E | -5,515  | -143  | -521   | -552   | -108    | -11 |
| 57 | CUSTOMER COMPONENT            |        |        | TAST1C | -88     | -6    | -10    | -269   | -4,579  | 0   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|----------------------------------|-------|-------|--------|------------------------------|---------|--------|---------|---------|---------|
| 1 BALANCE BROUGHT FORWARD        |       |       |        |                              |         |        |         |         |         |
| 2 ADJUSTMENTS TO TAXABLE INCOME  |       |       | TAST1  | -148,417                     | -75,649 | -2,894 | -10,177 | -27,939 | -12,857 |
| 3 CONTINUED                      |       |       |        |                              |         |        |         |         |         |
| 4 NUCLEAR DECOMMISSIONING        | ITA22 | D10   | TA22   | 1,036                        | 398     | 19     | 52      | 238     | 135     |
| 5 MINERS HEALTH COSTS            | ITA24 | EG10  | TA24   | 2,270                        | 806     | 29     | 113     | 497     | 329     |
| 6 NUCLEAR FUEL                   | ITA25 | EG10  | TA25   | 45,798                       | 16,267  | 581    | 2,273   | 10,031  | 6,646   |
| 7 PENSIONS & SUPP RETIRE         | ITA30 | K939  | TA30   | 11,262                       | 5,509   | 189    | 709     | 2,050   | 1,119   |
| 8 DEMAND COMPONENT               |       |       | TA30D  | 6,091                        | 2,458   | 125    | 324     | 1,438   | 746     |
| 9 ENERGY COMPONENT               |       |       | TA30E  | 2,543                        | 903     | 32     | 126     | 557     | 369     |
| 10 CUSTOMER COMPONENT            |       |       | TA30C  | 2,629                        | 2,148   | 31     | 258     | 56      | 4       |
| 11 MISCELLANEOUS                 | ITA32 | K939  | TA32   | 1,196                        | 586     | 20     | 75      | 218     | 119     |
| 12 DEMAND COMPONENT              |       |       | TA32D  | 647                          | 261     | 14     | 34      | 153     | 79      |
| 13 ENERGY COMPONENT              |       |       | TA32E  | 270                          | 96      | 4      | 13      | 60      | 39      |
| 14 CUSTOMER COMPONENT            |       |       | TA32C  | 279                          | 228     | 4      | 27      | 6       | 1       |
| 15 AMORTIZATION KINDOM DEFERRAL  | ITA34 | K929  | TA34   | 1,199                        | 586     | 20     | 75      | 219     | 119     |
| 16 DEMAND COMPONENT              |       |       | TA34D  | 648                          | 261     | 13     | 34      | 154     | 79      |
| 17 ENERGY COMPONENT              |       |       | TA34E  | 271                          | 96      | 3      | 13      | 60      | 39      |
| 18 CUSTOMER COMPONENT            |       |       | TA34C  | 280                          | 228     | 4      | 27      | 6       | 1       |
| 19 POWER PLANT INVENTORY         | ITA42 | D10   | TA42   | -4,083                       | -1,567  | -75    | -206    | -938    | -532    |
| 20 DOE-URANIUM ENRICH CLEANUP    | ITA43 | EG10  | TA43   | 2,278                        | 809     | 29     | 113     | 499     | 331     |
| 21 LOW LEVEL RADWASTE DISPOSAL   | ITA47 | D10   | TA47   | 3,586                        | 1,376   | 66     | 181     | 824     | 467     |
| 22 SSES OUTAGE COSTS             | ITA50 | D10   | TA50   | 2,138                        | 821     | 39     | 108     | 491     | 279     |
| 23 BAD DEBTS                     | ITA54 | K939  | TA54   | 1,959                        | 959     | 32     | 123     | 357     | 195     |
| 24 DEMAND COMPONENT              |       |       | TA54D  | 1,059                        | 428     | 21     | 56      | 251     | 130     |
| 25 ENERGY COMPONENT              |       |       | TA54E  | 442                          | 157     | 6      | 22      | 97      | 64      |
| 26 CUSTOMER COMPONENT            |       |       | TA54C  | 457                          | 374     | 5      | 45      | 10      | 0       |
| 27 AMORTIZ LEASED EQUIP          | ITA58 | P01   | TA58   | 6,578                        | 2,969   | 130    | 393     | 1,404   | 708     |
| 28 DEMAND COMPONENT              |       |       | TA58D  | 5,735                        | 2,351   | 119    | 310     | 1,377   | 705     |
| 29 CUSTOMER COMPONENT            |       |       | TA58C  | 843                          | 618     | 11     | 83      | 27      | 3       |
| 30 REMOVAL COSTS                 | ITA60 | P000  | TA60   | -12,198                      | -6,078  | -249   | -807    | -2,407  | -1,099  |
| 31 DEMAND COMPONENT              |       |       | TA60D  | -9,395                       | -4,035  | -215   | -534    | -2,320  | -1,090  |
| 32 CUSTOMER COMPONENT            |       |       | TA60C  | -2,803                       | -2,043  | -34    | -273    | -87     | -9      |
| 33 ESOP DIVIDEND                 | ITA72 | K929  | TA72   | -8,203                       | -4,013  | -137   | -517    | -1,493  | -815    |
| 34 DEMAND COMPONENT              |       |       | TA72D  | -4,436                       | -1,791  | -90    | -237    | -1,047  | -543    |
| 35 ENERGY COMPONENT              |       |       | TA72E  | -1,852                       | -657    | -24    | -92     | -406    | -268    |
| 36 CUSTOMER COMPONENT            |       |       | TA72C  | -1,915                       | -1,565  | -23    | -188    | -41     | -3      |
| 37 CONTRIB IN AID OF CONSTR.     | ITA78 | P30   | TA78   | 4,809                        | 2,805   | 105    | 376     | 779     | 261     |
| 38 DEMAND COMPONENT              |       |       | TA78D  | 2,748                        | 1,314   | 80     | 176     | 714     | 254     |
| 39 CUSTOMER COMPONENT            |       |       | TA78C  | 2,061                        | 1,491   | 25     | 200     | 65      | 7       |
| 40 PREFERRED DIV PD-CREDIT       | ITA95 | P01   | TA95   | -705                         | -318    | -14    | -42     | -151    | -75     |
| 41 DEMAND COMPONENT              |       |       | TA95D  | -615                         | -252    | -13    | -33     | -148    | -75     |
| 42 CUSTOMER COMPONENT            |       |       | TA95C  | -90                          | -66     | -1     | -9      | -3      | 0       |
| 43 TOTAL ADJ'S TO TAXABLE INCOME |       |       | TAT    | -82,016                      | -50,075 | -1,984 | -6,687  | -13,959 | -3,927  |
| 44 DEMAND COMPONENT              |       |       | TATD   | -71,213                      | -33,364 | -1,877 | -4,464  | -18,286 | -7,334  |
| 45 ENERGY COMPONENT              |       |       | TATE   | 24,493                       | 8,765   | 322    | 1,218   | 5,388   | 3,522   |
| 46 CUSTOMER COMPONENT            |       |       | TATC   | -35,295                      | -25,476 | -429   | -3,440  | -1,062  | -115    |

FUTURE TEST YEAR COST ALLOCATION

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\$1,000

PART 3

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

|    | INPUT                         | ALLOC | OUTPUT    | LP-5   | LPEP | ISA  | GH     | SL/AL  | STANDBY |
|----|-------------------------------|-------|-----------|--------|------|------|--------|--------|---------|
| 1  | BALANCE BROUGHT FORWARD       |       |           |        |      |      |        |        |         |
| 2  | ADJUSTMENTS TO TAXABLE INCOME |       | TAST1     | -9,976 | -334 | -544 | -3,108 | -4,909 | -30     |
| 3  | CONTINUED                     |       |           |        |      |      |        |        |         |
| 4  | NUCLEAR DECOMMISSIONING       | ITA22 | D10 TA22  | 150    | 5    | 13   | 24     | 2      | 0       |
| 5  | MINERS HEALTH COSTS           | ITA24 | EG10 TA24 | 399    | 10   | 38   | 40     | 8      | 1       |
| 6  | NUCLEAR FUEL                  | ITA25 | EG10 TA25 | 8,051  | 210  | 760  | 807    | 156    | 16      |
| 7  | PENSIONS & SUPP RETIRE        | ITA30 | K939 TA30 | 1,193  | 34   | 106  | 213    | 137    | 3       |
| 8  | DEMAND COMPONENT              |       | TA30D     | 743    | 23   | 64   | 155    | 13     | 2       |
| 9  | ENERGY COMPONENT              |       | TA30E     | 447    | 12   | 42   | 45     | 9      | 1       |
| 10 | CUSTOMER COMPONENT            |       | TA30C     | 3      | 0    | 0    | 13     | 116    | 0       |
| 11 | MISCELLANEOUS                 | ITA32 | K939 TA32 | 126    | 4    | 12   | 22     | 14     | 0       |
| 12 | DEMAND COMPONENT              |       | TA32D     | 79     | 3    | 7    | 16     | 1      | 0       |
| 13 | ENERGY COMPONENT              |       | TA32E     | 47     | 1    | 5    | 4      | 1      | 0       |
| 14 | CUSTOMER COMPONENT            |       | TA32C     | 0      | 0    | 0    | 1      | 12     | 0       |
| 15 | AMORTIZATION WINDOM DEFERRAL  | ITA34 | K929 TA34 | 127    | 4    | 11   | 23     | 15     | 0       |
| 16 | DEMAND COMPONENT              |       | TA34D     | 79     | 2    | 7    | 17     | 2      | 0       |
| 17 | ENERGY COMPONENT              |       | TA34E     | 48     | 2    | 4    | 5      | 1      | 0       |
| 18 | CUSTOMER COMPONENT            |       | TA34C     | 0      | 0    | 0    | 1      | 13     | 0       |
| 19 | POWER PLANT INVENTORY         | ITA42 | D10 TA42  | -589   | -17  | -51  | -98    | -8     | -2      |
| 20 | DOE-URANIUM ENRICH CLEANUP    | ITA43 | EG10 TA43 | 400    | 10   | 38   | 40     | 8      | 1       |
| 21 | LOW LEVEL RADMASTE DISPOSAL   | ITA47 | D10 TA47  | 517    | 16   | 45   | 86     | 7      | 1       |
| 22 | SSS OUTAGE COSTS              | ITA50 | D10 TA50  | 308    | 9    | 27   | 51     | 4      | 1       |
| 23 | BAD DEBTS                     | ITA54 | K939 TA54 | 207    | 5    | 19   | 37     | 24     | 1       |
| 24 | DEMAND COMPONENT              |       | TA54D     | 129    | 4    | 11   | 27     | 2      | 0       |
| 25 | ENERGY COMPONENT              |       | TA54E     | 78     | 2    | 7    | 8      | 1      | 0       |
| 26 | CUSTOMER COMPONENT            |       | TA54C     | 1      | 0    | 0    | 2      | 20     | 0       |
| 27 | AMORTIZ LEASED EQUIP          | ITA58 | P01 TA58  | 648    | 22   | 43   | 154    | 105    | 2       |
| 28 | DEMAND COMPONENT              |       | TA58D     | 646    | 22   | 43   | 148    | 12     | 2       |
| 29 | CUSTOMER COMPONENT            |       | TA58C     | 2      | 0    | 0    | 6      | 93     | 0       |
| 30 | REMOVAL COSTS                 | ITA60 | P000 TA60 | -852   | -30  | -45  | -276   | -352   | -3      |
| 31 | DEMAND COMPONENT              |       | TA60D     | -846   | -30  | -44  | -256   | -22    | -3      |
| 32 | CUSTOMER COMPONENT            |       | TA60C     | -6     | 0    | -1   | -20    | -330   | 0       |
| 33 | ESOP DIVIDEND                 | ITA72 | K929 TA72 | -868   | -25  | -78  | -155   | -100   | -2      |
| 34 | DEMAND COMPONENT              |       | TA72D     | -541   | -17  | -47  | -113   | -9     | -1      |
| 35 | ENERGY COMPONENT              |       | TA72E     | -326   | -8   | -31  | -32    | -7     | -1      |
| 36 | CUSTOMER COMPONENT            |       | TA72C     | -2     | 0    | 0    | -9     | -84    | 0       |
| 37 | CONTRIB IN AID OF CONSTR.     | ITA78 | P30 TA78  | 110    | 4    | 10   | 99     | 260    | 0       |
| 38 | DEMAND COMPONENT              |       | TA78D     | 105    | 4    | 9    | 84     | 8      | 0       |
| 39 | CUSTOMER COMPONENT            |       | TA78C     | 5      | 0    | 1    | 15     | 252    | 0       |
| 40 | PREFERRED DIV PD-CREDIT       | ITA95 | P01 TA95  | -70    | -3   | -5   | -16    | -11    | 0       |
| 41 | DEMAND COMPONENT              |       | TA95D     | -70    | -3   | -5   | -15    | -1     | 0       |
| 42 | CUSTOMER COMPONENT            |       | TA95C     | 0      | 0    | 0    | -1     | -10    | 0       |
| 43 | TOTAL ADJ'S TO TAXABLE INCOME |       | TAT       | 673    | -53  | 470  | -1,916 | -4,549 | -9      |
| 44 | DEMAND COMPONENT              |       | TATD      | -3,477 | -158 | 82   | -2,110 | -207   | -18     |
| 45 | ENERGY COMPONENT              |       | TATE      | 4,234  | 110  | 398  | 446    | 80     | 10      |
| 46 | CUSTOMER COMPONENT            |       | TATC      | -84    | -5   | -11  | -251   | -4,422 | 0       |

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\$1,000

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

|    | INPUT                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS   | RTS  | GS-1 | GS-3 | LP-4 |     |
|----|---------------------------|-------|--------|------------------------------|------|------|------|------|------|-----|
| 1  | INCOME TAX ADJUSTMENTS    |       |        |                              |      |      |      |      |      |     |
| 2  | ADJUSTMENTS TO STATE      |       |        |                              |      |      |      |      |      |     |
| 3  | TAXABLE INCOME            |       |        |                              |      |      |      |      |      |     |
| 4  | TAX PREFERENCE INCOME     | ITS1  | D10    | TS1                          | -566 | -217 | -10  | -29  | -130 | -73 |
| 5  | MISCELLANEOUS             | ITS4  | ED000  | TS4                          | 0    | 0    | 0    | 0    | 0    | 0   |
| 6  | DEMAND COMPONENT          |       |        | TS4D                         | 0    | 0    | 0    | 0    | 0    | 0   |
| 7  | CUSTOMER COMPONENT        |       |        | TS4C                         | 0    | 0    | 0    | 0    | 0    | 0   |
| 8  | FEDERAL ENVIRONMENTAL TAX | ITS5  | K939   | TS5                          | 649  | 318  | 10   | 41   | 118  | 64  |
| 9  | DEMAND COMPONENT          |       |        | TS5D                         | 351  | 142  | 7    | 19   | 83   | 42  |
| 10 | ENERGY COMPONENT          |       |        | TS5E                         | 146  | 52   | 2    | 7    | 32   | 21  |
| 11 | CUSTOMER COMPONENT        |       |        | TS5C                         | 152  | 124  | 2    | 15   | 3    | 0   |
| 12 | TOTAL ADJUSTMENTS TO      |       |        |                              |      |      |      |      |      |     |
| 13 | STATE TAXABLE INCOME      |       |        | TAS1                         | 83   | 101  | 0    | 12   | -12  | -9  |
| 14 | DEMAND COMPONENT          |       |        | TAS1D                        | -215 | -75  | -3   | -10  | -47  | -31 |
| 15 | ENERGY COMPONENT          |       |        | TAS1E                        | 146  | 52   | 2    | 7    | 32   | 21  |
| 16 | CUSTOMER COMPONENT        |       |        | TAS1C                        | 152  | 124  | 2    | 15   | 3    | 0   |
| 17 | MINIMUM TAX CREDIT        | ITF1  | P01    | TF1                          | 804  | 363  | 16   | 48   | 172  | 86  |
| 18 | DEMAND COMPONENT          |       |        | TF1D                         | 701  | 287  | 15   | 38   | 169  | 85  |
| 19 | CUSTOMER COMPONENT        |       |        | TF1C                         | 103  | 76   | 1    | 10   | 3    | 1   |
| 20 | TOTAL ADJUSTMENTS TO      |       |        |                              |      |      |      |      |      |     |
| 21 | FEDERAL TAXABLE INCOME    |       |        | TAF1                         | 804  | 363  | 16   | 48   | 172  | 86  |
| 22 | DEMAND COMPONENT          |       |        | TAF1D                        | 701  | 287  | 15   | 38   | 169  | 85  |
| 23 | ENERGY COMPONENT          |       |        | TAF1E                        | 0    | 0    | 0    | 0    | 0    | 0   |
| 24 | CUSTOMER COMPONENT        |       |        | TAF1C                        | 103  | 76   | 1    | 10   | 3    | 1   |

FUTURE TEST YEAR COST ALLOCATION

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\$1,000

PART 3

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

|    |                           | INPUT | ALLOC | OUTPUT | LP-5 | LPEP | ISA | GH  | SL/AL | STANDBY |
|----|---------------------------|-------|-------|--------|------|------|-----|-----|-------|---------|
| 1  | INCOME TAX ADJUSTMENTS    |       |       |        |      |      |     |     |       |         |
| 2  | ADJUSTMENTS TO STATE      |       |       |        |      |      |     |     |       |         |
| 3  | TAXABLE INCOME            |       |       |        |      |      |     |     |       |         |
| 4  | TAX PREFERENCE INCOME     | ITS1  | D10   | TS1    | -82  | -3   | -7  | -14 | -1    | 0       |
| 5  | MISCELLANEOUS             | ITS4  | ED000 | TS4    | 0    | 0    | 0   | 0   | 0     | 0       |
| 6  | DEMAND COMPONENT          |       |       | TS4D   | 0    | 0    | 0   | 0   | 0     | 0       |
| 7  | CUSTOMER COMPONENT        |       |       | TS4C   | 0    | 0    | 0   | 0   | 0     | 0       |
| 8  | FEDERAL ENVIRONMENTAL TAX | ITS5  | K939  | TS5    | 69   | 2    | 6   | 13  | 8     | 0       |
| 9  | DEMAND COMPONENT          |       |       | TS5D   | 43   | 1    | 4   | 9   | 1     | 0       |
| 10 | ENERGY COMPONENT          |       |       | TS5E   | 26   | 0    | 3   | 2   | 1     | 0       |
| 11 | CUSTOMER COMPONENT        |       |       | TS5C   | 1    | 0    | 0   | 0   | 7     | 0       |
| 12 | TOTAL ADJUSTMENTS TO      |       |       |        |      |      |     |     |       |         |
| 13 | STATE TAXABLE INCOME      |       |       | TAS1   | -13  | -1   | -1  | -1  | 7     | 0       |
| 14 | DEMAND COMPONENT          |       |       | TAS1D  | -39  | -2   | -3  | -5  | 0     | 0       |
| 15 | ENERGY COMPONENT          |       |       | TAS1E  | 26   | 0    | 3   | 2   | 1     | 0       |
| 16 | CUSTOMER COMPONENT        |       |       | TAS1C  | 1    | 0    | 0   | 0   | 7     | 0       |
|    |                           |       |       |        |      |      |     |     |       |         |
| 17 | MINIMUM TAX CREDIT        | ITF1  | P01   | TF1    | 79   | 3    | 6   | 18  | 13    | 0       |
| 18 | DEMAND COMPONENT          |       |       | TF1D   | 79   | 3    | 6   | 17  | 2     | 0       |
| 19 | CUSTOMER COMPONENT        |       |       | TF1C   | 0    | 0    | 0   | 1   | 11    | 0       |
| 20 | TOTAL ADJUSTMENTS TO      |       |       |        |      |      |     |     |       |         |
| 21 | FEDERAL TAXABLE INCOME    |       |       | TAF1   | 79   | 3    | 6   | 18  | 13    | 0       |
| 22 | DEMAND COMPONENT          |       |       | TAF1D  | 79   | 3    | 6   | 17  | 2     | 0       |
| 23 | ENERGY COMPONENT          |       |       | TAF1E  | 0    | 0    | 0   | 0   | 0     | 0       |
| 24 | CUSTOMER COMPONENT        |       |       | TAF1C  | 0    | 0    | 0   | 1   | 11    | 0       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS  
\$1,000

PART 3

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

|                                   | INPUT  | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS   | GS-1   | GS-3   | LP-4   |
|-----------------------------------|--------|-------|--------|------------------------------|---------|-------|--------|--------|--------|
| 1 WAGES AND SALARIES ALLOCATOR    |        |       |        |                              |         |       |        |        |        |
| 2 FOR ADMIN & GEN EXP AND         |        |       |        |                              |         |       |        |        |        |
| 3 PAYROLL TAXES                   |        |       |        |                              |         |       |        |        |        |
| 4 WAGES AND SALARIES ALLOCATOR    |        |       |        |                              |         |       |        |        |        |
| 5 EXCLUDING ADMIN & GENERAL       |        |       |        |                              |         |       |        |        |        |
| 6 PRODUCTION                      |        |       |        |                              |         |       |        |        |        |
| 7 NUCLEAR                         |        |       | KA901T | 55,834                       | 20,935  | 924   | 2,802  | 12,647 | 7,528  |
| 8 DEMAND COMPONENT                | KA900D | D10   | KA901D | 38,498                       | 14,778  | 704   | 1,942  | 8,849  | 5,013  |
| 9 ENERGY COMPONENT                | KA900E | EG10  | KA901E | 17,336                       | 6,157   | 220   | 860    | 3,798  | 2,515  |
| 10 WHOLLY-OWNED COAL              |        |       | KB901T | 44,039                       | 16,300  | 687   | 2,204  | 9,894  | 6,050  |
| 11 DEMAND COMPONENT               | KB900D | D10   | KB901D | 22,915                       | 8,797   | 419   | 1,156  | 5,267  | 2,984  |
| 12 ENERGY COMPONENT               | KB900E | EG10  | KB901E | 21,124                       | 7,503   | 268   | 1,048  | 4,627  | 3,066  |
| 13 OTHER NON-NUCLEAR              |        |       | KC901T | 18,388                       | 6,918   | 308   | 923    | 4,174  | 2,468  |
| 14 DEMAND COMPONENT               | KC900D | D10   | KC901D | 13,504                       | 5,183   | 247   | 681    | 3,104  | 1,759  |
| 15 ENERGY COMPONENT               | KC900E | EG10  | KC901E | 4,884                        | 1,735   | 61    | 242    | 1,070  | 709    |
| 16 TOTAL PRODUCTION               |        |       | K901   | 118,261                      | 44,153  | 1,919 | 5,929  | 26,715 | 16,046 |
| 17 TRANSMISSION                   | K904   | D10   | K905   | 5,068                        | 1,945   | 93    | 256    | 1,165  | 660    |
| 18 DISTRIBUTION                   | K906   | P30   | K907   | 36,979                       | 21,569  | 806   | 2,895  | 5,984  | 2,011  |
| 19 DEMAND COMPONENT               |        |       | K907D  | 21,127                       | 10,103  | 613   | 1,352  | 5,484  | 1,958  |
| 20 CUSTOMER COMPONENT             |        |       | K907C  | 15,852                       | 11,466  | 193   | 1,543  | 500    | 53     |
| 21 CUSTOMER ACCTS                 | K920   | C10   | K921   | 21,382                       | 18,572  | 254   | 2,114  | 330    | 15     |
| 22 CUSTOMER SERV & INFO           | K922   | C10   | K923   | 7,583                        | 6,587   | 90    | 750    | 117    | 5      |
| 23 SALES                          | K924   | AT10  | K925   | 2,719                        | 1,098   | 56    | 145    | 642    | 333    |
| 24 WAGE & SALARY ALLOCATOR        |        |       |        |                              |         |       |        |        |        |
| 25 EXCLUDING ADMIN & GENERAL      |        |       |        |                              |         |       |        |        |        |
| 26 ASSIGN TO NUCLEAR              |        |       | K929A  | 55,834                       | 20,935  | 924   | 2,802  | 12,647 | 7,528  |
| 27 ASSIGN TO NON-NUCLEAR          |        |       | K929B  | 136,158                      | 72,989  | 2,294 | 9,287  | 22,306 | 11,542 |
| 28 TOTAL M & S ALLOCATOR          |        |       |        |                              |         |       |        |        |        |
| 29 EXCLUDING ADMIN & GENERAL      |        |       | K929   | 191,992                      | 93,924  | 3,218 | 12,089 | 34,953 | 19,070 |
| 30 DEMAND COMPONENT               |        |       | K929D  | 103,831                      | 41,904  | 2,132 | 5,532  | 24,511 | 12,707 |
| 31 ENERGY COMPONENT               |        |       | K929E  | 43,344                       | 15,395  | 549   | 2,150  | 9,495  | 6,290  |
| 32 CUSTOMER COMPONENT             |        |       | K929C  | 44,817                       | 36,625  | 537   | 4,407  | 947    | 73     |
| 33 ADMIN & GENERAL                | K930   | K929  | K931   | 35,622                       | 17,427  | 597   | 2,243  | 6,485  | 3,538  |
| 34 WAGES & SALARIES ALLOCATOR     |        |       |        |                              |         |       |        |        |        |
| 35 INCLUDING ADMIN & GEN          |        |       |        |                              |         |       |        |        |        |
| 36 TOTAL M & S ALLOCATOR          |        |       | K939   | 227,614                      | 111,351 | 3,815 | 14,332 | 41,438 | 22,608 |
| 37 WAGES & SALARIES ALLOCATOR FOR |        |       |        |                              |         |       |        |        |        |
| 38 GENERAL PLANT                  |        |       |        |                              |         |       |        |        |        |
| 39 PRODUCTION                     |        |       |        |                              |         |       |        |        |        |
| 40 NUCLEAR                        | KA910  | D10   | KA911  | 55,744                       | 21,399  | 1,019 | 2,812  | 12,813 | 7,259  |
| 41 WHOLLY-OWNED COAL              | KB910  | D10   | KB911  | 43,930                       | 16,863  | 803   | 2,216  | 10,098 | 5,720  |
| 42 OTHER NON-NUCLEAR              | KC910  | D10   | KC911  | 18,363                       | 7,049   | 336   | 926    | 4,221  | 2,391  |
| 43 TOTAL PRODUCTION               |        |       | K911   | 118,037                      | 45,311  | 2,158 | 5,954  | 27,132 | 15,370 |
| 44 TRANSMISSION                   | K904   | D10   | K905   | 5,068                        | 1,945   | 93    | 256    | 1,165  | 660    |
| 45 DISTRIBUTION                   | K906   | P30   | K907   | 36,979                       | 21,569  | 806   | 2,895  | 5,984  | 2,011  |
| 46 DEMAND COMPONENT               |        |       | K907D  | 21,127                       | 10,103  | 613   | 1,352  | 5,484  | 1,958  |
| 47 CUSTOMER COMPONENT             |        |       | K907C  | 15,852                       | 11,466  | 193   | 1,543  | 500    | 53     |
| 48 CUSTOMER ACCTS                 | K920   | C10   | K921   | 21,382                       | 18,572  | 254   | 2,114  | 330    | 15     |
| 49 CUSTOMER SERV & INFO           | K922   | C10   | K923   | 7,583                        | 6,587   | 90    | 750    | 117    | 5      |
| 50 SALES                          | K924   | AT10  | K925   | 2,719                        | 1,098   | 56    | 145    | 642    | 333    |
| 51 TOTAL M & S ALLOCATOR FOR      |        |       |        |                              |         |       |        |        |        |
| 52 GENERAL PLANT ALLOCATOR        |        |       | K433   | 191,768                      | 95,082  | 3,457 | 12,114 | 35,370 | 18,394 |
| 53 DEMAND COMPONENT               |        |       | K433D  | 146,951                      | 58,457  | 2,920 | 7,707  | 34,423 | 18,321 |
| 54 CUSTOMER COMPONENT             |        |       | K433C  | 44,817                       | 36,625  | 537   | 4,407  | 947    | 73     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS  
 \$1,000

PART 3

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

|                                   | INPUT  | ALLOC | OUTPUT | LP-5   | LPEP | ISA   | GH    | SL/AL | STANDBY |
|-----------------------------------|--------|-------|--------|--------|------|-------|-------|-------|---------|
| 1 WAGES AND SALARIES ALLOCATOR    |        |       |        |        |      |       |       |       |         |
| 2 FOR ADMIN & GEN EXP AND         |        |       |        |        |      |       |       |       |         |
| 3 PAYROLL TAXES                   |        |       |        |        |      |       |       |       |         |
| 4 WAGES AND SALARIES ALLOCATOR    |        |       |        |        |      |       |       |       |         |
| 5 EXCLUDING ADMIN & GENERAL       |        |       |        |        |      |       |       |       |         |
| 6 PRODUCTION                      |        |       |        |        |      |       |       |       |         |
| 7 NUCLEAR                         |        |       | KA901T | 8,599  | 247  | 766   | 1,232 | 133   | 21      |
| 8 DEMAND COMPONENT                | KA900D | D10   | KA901D | 5,551  | 168  | 479   | 926   | 73    | 15      |
| 9 ENERGY COMPONENT                | KA900E | EG10  | KA901E | 3,048  | 79   | 287   | 306   | 60    | 6       |
| 10 WHOLLY-OWNED COAL              |        |       | KB901T | 7,017  | 196  | 635   | 924   | 115   | 17      |
| 11 DEMAND COMPONENT               | KB900D | D10   | KB901D | 3,304  | 100  | 285   | 551   | 43    | 9       |
| 12 ENERGY COMPONENT               | KB900E | EG10  | KB901E | 3,713  | 96   | 350   | 373   | 72    | 8       |
| 13 OTHER NON-NUCLEAR              |        |       | KC901T | 2,805  | 81   | 249   | 412   | 43    | 7       |
| 14 DEMAND COMPONENT               | KC900D | D10   | KC901D | 1,947  | 59   | 168   | 325   | 26    | 5       |
| 15 ENERGY COMPONENT               | KC900E | EG10  | KC901E | 858    | 22   | 81    | 87    | 17    | 2       |
| 16 TOTAL PRODUCTION               |        |       | K901   | 18,421 | 524  | 1,650 | 2,568 | 291   | 45      |
| 17 TRANSMISSION                   | K904   | D10   | K905   | 730    | 22   | 63    | 122   | 10    | 2       |
| 18 DISTRIBUTION                   | K906   | P30   | K907   | 844    | 27   | 74    | 766   | 2,001 | 2       |
| 19 DEMAND COMPONENT               |        |       | K907D  | 807    | 24   | 69    | 652   | 63    | 2       |
| 20 CUSTOMER COMPONENT             |        |       | K907C  | 37     | 3    | 5     | 114   | 1,938 | 0       |
| 21 CUSTOMER ACCTS                 | K920   | C10   | K921   | 2      | 0    | 0     | 77    | 18    | 0       |
| 22 CUSTOMER SERV & INFO           | K922   | C10   | K923   | 1      | 0    | 0     | 27    | 6     | 0       |
| 23 SALES                          | K924   | AT10  | K925   | 331    | 10   | 28    | 69    | 6     | 1       |
| 24 WAGE & SALARY ALLOCATOR        |        |       |        |        |      |       |       |       |         |
| 25 EXCLUDING ADMIN & GENERAL      |        |       |        |        |      |       |       |       |         |
| 26 ASSIGN TO NUCLEAR              |        |       | K929A  | 8,599  | 247  | 766   | 1,232 | 133   | 21      |
| 27 ASSIGN TO NON-NUCLEAR          |        |       | K929B  | 11,730 | 336  | 1,049 | 2,397 | 2,199 | 29      |
| 28 TOTAL M & S ALLOCATOR          |        |       |        |        |      |       |       |       |         |
| 29 EXCLUDING ADMIN & GENERAL      |        |       | K929   | 20,329 | 583  | 1,815 | 3,629 | 2,332 | 50      |
| 30 DEMAND COMPONENT               |        |       | K929D  | 12,670 | 383  | 1,092 | 2,645 | 221   | 34      |
| 31 ENERGY COMPONENT               |        |       | K929E  | 7,619  | 197  | 718   | 766   | 149   | 16      |
| 32 CUSTOMER COMPONENT             |        |       | K929C  | 40     | 3    | 5     | 218   | 1,962 | 0       |
| 33 ADMIN & GENERAL                | K930   | K929  | K931   | 3,772  | 108  | 337   | 673   | 433   | 9       |
| 34 WAGES & SALARIES ALLOCATOR     |        |       |        |        |      |       |       |       |         |
| 35 INCLUDING ADMIN & GEN          |        |       |        |        |      |       |       |       |         |
| 36 TOTAL M & S ALLOCATOR          |        |       | K939   | 24,101 | 691  | 2,152 | 4,302 | 2,765 | 59      |
| 37 WAGES & SALARIES ALLOCATOR FOR |        |       |        |        |      |       |       |       |         |
| 38 GENERAL PLANT                  |        |       |        |        |      |       |       |       |         |
| 39 PRODUCTION                     |        |       |        |        |      |       |       |       |         |
| 40 NUCLEAR                        | KA910  | D10   | KA911  | 8,037  | 243  | 694   | 1,341 | 105   | 22      |
| 41 WHOLLY-OWNED COAL              | KB910  | D10   | KB911  | 6,334  | 192  | 547   | 1,057 | 83    | 17      |
| 42 OTHER NON-NUCLEAR              | KC910  | D10   | KC911  | 2,648  | 80   | 229   | 441   | 35    | 7       |
| 43 TOTAL PRODUCTION               |        |       | K911   | 17,019 | 515  | 1,470 | 2,839 | 223   | 46      |
| 44 TRANSMISSION                   | K904   | D10   | K905   | 730    | 22   | 63    | 122   | 10    | 2       |
| 45 DISTRIBUTION                   | K906   | P30   | K907   | 844    | 27   | 74    | 766   | 2,001 | 2       |
| 46 DEMAND COMPONENT               |        |       | K907D  | 807    | 24   | 69    | 652   | 63    | 2       |
| 47 CUSTOMER COMPONENT             |        |       | K907C  | 37     | 3    | 5     | 114   | 1,938 | 0       |
| 48 CUSTOMER ACCTS                 | K920   | C10   | K921   | 2      | 0    | 0     | 77    | 18    | 0       |
| 49 CUSTOMER SERV & INFO           | K922   | C10   | K923   | 1      | 0    | 0     | 27    | 6     | 0       |
| 50 SALES                          | K924   | AT10  | K925   | 331    | 10   | 28    | 69    | 6     | 1       |
| 51 TOTAL M & S ALLOCATOR FOR      |        |       |        |        |      |       |       |       |         |
| 52 GENERAL PLANT ALLOCATOR        |        |       | K433   | 18,927 | 574  | 1,635 | 3,900 | 2,264 | 51      |
| 53 DEMAND COMPONENT               |        |       | K433D  | 18,887 | 571  | 1,630 | 3,682 | 302   | 51      |
| 54 CUSTOMER COMPONENT             |        |       | K433C  | 40     | 3    | 5     | 218   | 1,962 | 0       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 3  
SUMMARY

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

|                                         |       | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS         | RTS     | GS-1      | GS-3      | LP-4      |
|-----------------------------------------|-------|-------|-------|--------|------------------------------|------------|---------|-----------|-----------|-----------|
| <b>I. CUSTOMERS, WEIGHTED</b>           |       |       |       |        |                              |            |         |           |           |           |
| -----                                   |       |       |       |        |                              |            |         |           |           |           |
| <b>A-EXPRESSED IN \$1,000</b>           |       |       |       |        |                              |            |         |           |           |           |
| 1 METER INVESTMENT                      | CM1   |       |       |        | 82,998                       | 59,573     | 3,057   | 13,650    | 16,002    | 3,609     |
| 2 METER READING EXPENSE                 | CM2   |       |       |        | 9,373                        | 7,860      | 127     | 968       | 229       | 86        |
| 3 LATE PAYMENTS                         | CM4   |       |       |        | 6,763                        | 3,354      | 26      | 1,256     | 1,461     | 360       |
| 4 UNCOLLECTIBLE ACCOUNTS                | CM5   |       |       |        | 10,628                       | 8,659      | 76      | 742       | 863       | 213       |
| 5 CUSTOMER DEPOSITS                     | CM6   |       |       |        | 1,065                        | 20         | 0       | 298       | 654       | 45        |
| 6 CUSTOMER ADVANCES                     | CM7   |       |       |        | 39,911                       | 15,512     | 0.0     | 17,168    | 7,231     | 0.0       |
| <b>B-EXPRESSED IN UNITS</b>             |       |       |       |        |                              |            |         |           |           |           |
| 7 LINE TRANSFORMERS, CUST COMP          | CM8   |       |       |        | 1,475,214                    | 1,080,235  | 14,671  | 165,519   | 49,196    | 0         |
| 8 SERVICES CUSTOMER COMPONENT           | CM9   |       |       |        | 1,413,615                    | 1,074,207  | 14,614  | 134,564   | 27,373    | 0         |
| <b>II. CUSTOMERS (UNITS)</b>            |       |       |       |        |                              |            |         |           |           |           |
| -----                                   |       |       |       |        |                              |            |         |           |           |           |
| 9 TOTAL CUSTOMERS                       | C10   |       |       |        | 1,228,047                    | 1,066,688  | 14,544  | 121,411   | 18,948    | 843       |
| 10 FERC SYSTEM CUSTOMERS                | C11   |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 11 SECONDARY CUSTOMERS                  | C30   |       |       |        | 1,227,074                    | 1,066,688  | 14,544  | 121,411   | 18,948    | 0         |
| <b>III. DEMANDS (KWH)</b>               |       |       |       |        |                              |            |         |           |           |           |
| -----                                   |       |       |       |        |                              |            |         |           |           |           |
| 12 GENERATION LEVEL DEMANDS             | D10   |       |       |        | 5,325,423                    | 2,044,279  | 97,365  | 268,662   | 1,224,068 | 693,487   |
| 13 69 KV LEVEL DEMANDS                  | D15   |       |       |        | 5,235,871                    | 2,044,279  | 97,365  | 268,662   | 1,224,068 | 693,487   |
| 14 PRIMARY LEVEL DEMANDS                | D20   |       |       |        | 4,465,951                    | 2,044,279  | 97,365  | 268,662   | 1,224,068 | 693,487   |
| 15 CLASS MAXIMUM DEMANDS FTY            | D30   |       |       |        | 5,971,000                    | 3,396,000  | 265,000 | 465,000   | 1,590,000 | 0         |
| <b>IV. ENERGY (1,000 KWH)</b>           |       |       |       |        |                              |            |         |           |           |           |
| -----                                   |       |       |       |        |                              |            |         |           |           |           |
| 16 GENERATION LEVEL ENERGY              | EG10  |       |       |        | 33,464,555                   | 11,886,363 | 424,093 | 1,660,724 | 7,330,148 | 4,856,058 |
| 17 SALES LEVEL MHH SALES                | ES15  |       |       |        | 31,406,086                   | 11,001,081 | 392,507 | 1,537,035 | 6,784,205 | 4,608,804 |
| <b>V. DIRECT ASSIGNMENT</b>             |       |       |       |        |                              |            |         |           |           |           |
| -----                                   |       |       |       |        |                              |            |         |           |           |           |
| 18 AREA LIGHTS                          | K403  |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| 19 STREET LIGHTS                        | K405  |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| <b>VI. AMOUNTS EXPRESSED IN \$1,000</b> |       |       |       |        |                              |            |         |           |           |           |
| -----                                   |       |       |       |        |                              |            |         |           |           |           |
| 20 RATE REVENUE PRESENT LEVEL           | RR    |       |       |        | 2,263,602                    | 909,213    | 20,360  | 165,977   | 520,355   | 281,626   |
| 21 ENERGY REVENUE PRESENT LEV           | ECR   |       |       |        | -21,487                      | -7,008     | -248    | -1,005    | -4,491    | -3,377    |
| 22 STATE TAX ADJ SURCHARGE              | STAS  |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 23 SPEC BASE RATE CREDIT ADJ            | SBRCA |       |       |        | -38,084                      | -15,093    | -338    | -2,755    | -8,692    | -4,896    |
| 24 ANNUALIZATION REVENUES               | ANN   |       |       |        | 25,615                       | 8,192      | 367     | 3,393     | 5,340     | 4,745     |
| 25 ANNUALIZATION                        | ANNP  |       |       |        | 28,529                       | 9,122      | 409     | 3,779     | 5,948     | 5,285     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY OF ALLOCATORS  
 \$1,000

PART 3  
 SUMMARY

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

|                                         | INPUT | ALLOC | OUTPUT | LP-5      | LPEP    | ISA     | GH      | SL/AL   | STANDBY |
|-----------------------------------------|-------|-------|--------|-----------|---------|---------|---------|---------|---------|
| <b>I. CUSTOMERS, WEIGHTED</b>           |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| A-EXPRESSED IN \$1,000                  |       |       |        |           |         |         |         |         |         |
| 1 METER INVESTMENT                      | CM1   |       |        | 2,594     | 168     | 316     | 4,029   | 0       | 0       |
| 2 METER READING EXPENSE                 | CM2   |       |        | 19        | 1       | 0       | 83      | 0       | 0       |
| 3 LATE PAYMENTS                         | CM4   |       |        | 127       | 0       | 0       | 129     | 50      | 0       |
| 4 UNCOLLECTIBLE ACCOUNTS                | CM5   |       |        | 75        | 0       | 0       | 0       | 0       | 0       |
| 5 CUSTOMER DEPOSITS                     | CM6   |       |        | 3         | 0       | 0       | 45      | 0       | 0       |
| 6 CUSTOMER ADVANCES                     | CM7   |       |        | 0.0       | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     |
| B-EXPRESSED IN UNITS                    |       |       |        |           |         |         |         |         |         |
| 7 LINE TRANSFORMERS, CUST COMP          | CM8   |       |        | 0         | 0       | 0       | 8,274   | 157,319 | 0       |
| 8 SERVICES CUSTOMER COMPONENT           | CM9   |       |        | 0         | 0       | 0       | 5,538   | 157,319 | 0       |
| <b>II. CUSTOMERS (UNITS)</b>            |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 9 TOTAL CUSTOMERS                       | C10   |       |        | 119       | 1       | 1       | 4,473   | 1,010   | 9       |
| 10 FERC SYSTEM CUSTOMERS                | C11   |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 11 SECONDARY CUSTOMERS                  | C30   |       |        | 0         | 0       | 0       | 4,473   | 1,010   | 0       |
| <b>III. DEMANDS (KWH)</b>               |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 12 GENERATION LEVEL DEMANDS             | D10   |       |        | 767,820   | 23,258  | 66,294  | 128,090 | 10,000  | 2,100   |
| 13 69 KV LEVEL DEMANDS                  | D15   |       |        | 767,820   | 0       | 0       | 128,090 | 10,000  | 2,100   |
| 14 PRIMARY LEVEL DEMANDS                | D20   |       |        | 0         | 0       | 0       | 128,090 | 10,000  | 0       |
| 15 CLASS MAXIMUM DEMANDS FTY            | D30   |       |        | 0         | 0       | 0       | 228,000 | 27,000  | 0       |
| <b>IV. ENERGY (1,000 KWH)</b>           |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 16 GENERATION LEVEL ENERGY              | EG10  |       |        | 5,882,751 | 152,923 | 554,938 | 590,334 | 114,314 | 11,909  |
| 17 SALES LEVEL MWH SALES                | ES15  |       |        | 5,729,073 | 148,928 | 540,441 | 546,615 | 105,799 | 11,598  |
| <b>V. DIRECT ASSIGNMENT</b>             |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 18 AREA LIGHTS                          | K403  |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| 19 STREET LIGHTS                        | K405  |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| <b>VI. AMOUNTS EXPRESSED IN \$1,000</b> |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 20 RATE REVENUE PRESENT LEVEL           | RR    |       |        | 268,654   | 8,665   | 21,238  | 44,746  | 21,591  | 1,177   |
| 21 ENERGY REVENUE PRESENT LEV           | ECR   |       |        | -4,364    | -116    | -422    | -375    | -72     | -9      |
| 22 STATE TAX ADJ SURCHARGE              | STAS  |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 23 SPEC BASE RATE CREDIT ADJ            | SBRCA |       |        | -4,678    | -144    | -367    | -743    | -358    | -20     |
| 24 ANNUALIZATION REVENUES               | ANN   |       |        | 4,973     | 0       | 0       | -1,014  | -381    | 0       |
| 25 ANNUALIZATION                        | ANNP  |       |        | 5,539     | 0       | 0       | -1,129  | -424    | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF RATE BASE

PART 3  
 SUMMARY

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

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|----|-------------------------------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1  | RATE BASE                     |       |        |                              |           |         |         |           |         |
| 2  | PLANT IN SERVICE              |       |        |                              |           |         |         |           |         |
| 3  | PRODUCTION                    |       | P10    | 5,021,440                    | 1,927,588 | 91,808  | 253,326 | 1,154,197 | 653,902 |
| 4  | TRANSMISSION                  |       | P20    | 365,607                      | 140,882   | 6,710   | 18,515  | 84,356    | 47,792  |
| 5  | DISTRIBUTION                  |       | P30    | 2,532,998                    | 1,477,447 | 55,185  | 198,276 | 409,889   | 137,805 |
| 6  | OTHER                         |       | POT1   | 276,661                      | 137,174   | 4,987   | 17,477  | 51,028    | 26,537  |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 8,196,706                    | 3,718,970 | 160,399 | 492,309 | 1,720,954 | 866,700 |
| 9  | DEPRECIATION RESERVE          |       |        |                              |           |         |         |           |         |
| 10 | PRODUCTION                    |       | A10    | 1,396,759                    | 536,176   | 25,537  | 70,465  | 321,050   | 181,888 |
| 11 | TRANSMISSION                  |       | A20    | 116,155                      | 44,759    | 2,131   | 5,882   | 26,800    | 15,184  |
| 12 | DISTRIBUTION                  |       | A30    | 867,290                      | 508,263   | 18,329  | 68,041  | 134,379   | 44,784  |
| 13 | GENERAL PLANT                 |       | A88    | 89,267                       | 44,260    | 1,609   | 5,639   | 16,465    | 8,562   |
| 14 | INTANGIBLE PLANT              |       | A95    | 7,651                        | 3,794     | 138     | 483     | 1,411     | 734     |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 2,477,122                    | 1,137,252 | 47,744  | 150,510 | 500,105   | 251,152 |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |                              |           |         |         |           |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 2,477,122                    | 1,137,252 | 47,744  | 150,510 | 500,105   | 251,152 |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 5,719,584                    | 2,581,718 | 112,655 | 341,799 | 1,220,849 | 615,548 |
| 20 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PL0ED  | 903,062                      | 374,536   | 16,979  | 49,738  | 199,822   | 107,611 |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 12,378                       | 4,752     | 226     | 624     | 2,846     | 1,612   |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 4,828,900                    | 2,211,934 | 95,902  | 292,685 | 1,023,873 | 509,549 |
| 23 | WORKING CAPITAL               |       |        |                              |           |         |         |           |         |
| 24 | FUEL INVENTORY                |       |        |                              |           |         |         |           |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 62,590                       | 22,232    | 793     | 3,106   | 13,710    | 9,082   |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 26,124                       | 9,279     | 331     | 1,296   | 5,723     | 3,791   |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 88,714                       | 31,511    | 1,124   | 4,402   | 19,433    | 12,873  |
| 29 | OTHER                         |       | MOT1   | 99,564                       | 42,411    | 1,919   | 5,574   | 21,575    | 11,370  |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 188,278                      | 73,922    | 3,043   | 9,976   | 41,008    | 24,243  |
| 31 | TOTAL RATE BASE               |       | RBX    | 5,017,178                    | 2,285,856 | 98,945  | 302,661 | 1,064,881 | 533,792 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF RATE BASE

PART 3  
SUMMARY

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

|                    | INPUT                         | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL   | STANDBY |
|--------------------|-------------------------------|-------|--------|---------|--------|--------|---------|---------|---------|
| <b>1 RATE BASE</b> |                               |       |        |         |        |        |         |         |         |
| 2                  | PLANT IN SERVICE              |       |        |         |        |        |         |         |         |
| 3                  | PRODUCTION                    |       | P10    | 723,991 | 21,930 | 62,510 | 120,778 | 9,430   | 1,980   |
| 4                  | TRANSMISSION                  |       | P20    | 52,914  | 1,241  | 3,537  | 8,827   | 688     | 145     |
| 5                  | DISTRIBUTION                  |       | P30    | 57,782  | 1,840  | 5,080  | 52,466  | 137,077 | 151     |
| 6                  | OTHER                         |       | POT1   | 27,305  | 828    | 2,359  | 5,626   | 3,266   | 74      |
| 7                  | COMMON PLANT (ACCT 186)       |       | P97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 8                  | TOTAL PLANT IN SERVICE        |       | P00    | 809,780 | 26,247 | 58,378 | 189,945 | 150,637 | 2,387   |
| 9                  | DEPRECIATION RESERVE          |       |        |         |        |        |         |         |         |
| 10                 | PRODUCTION                    |       | A10    | 201,386 | 6,100  | 17,387 | 33,596  | 2,623   | 551     |
| 11                 | TRANSMISSION                  |       | A20    | 16,811  | 394    | 1,124  | 2,805   | 219     | 46      |
| 12                 | DISTRIBUTION                  |       | A30    | 18,848  | 597    | 1,655  | 17,198  | 55,146  | 50      |
| 13                 | GENERAL PLANT                 |       | A88    | 8,810   | 267    | 761    | 1,816   | 1,054   | 24      |
| 14                 | INTANGIBLE PLANT              |       | A95    | 755     | 23     | 66     | 155     | 90      | 2       |
| 15                 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 246,610 | 7,381  | 20,993 | 55,570  | 59,132  | 673     |
| 16                 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 17                 | TOTAL DEPRECIATION AND        |       |        |         |        |        |         |         |         |
| 18                 | AMORTIZATION RESERVE          |       | A00    | 246,610 | 7,381  | 20,993 | 55,570  | 59,132  | 673     |
| 19                 | TOTAL NET PLANT IN SERVICE    |       | P01    | 563,170 | 18,866 | 37,385 | 134,375 | 91,505  | 1,714   |
| 20                 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 111,747 | 3,466  | 9,081  | 21,343  | 8,426   | 313     |
| 21                 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 1,784   | 54     | 154    | 298     | 23      | 5       |
| 22                 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 453,207 | 15,454 | 28,458 | 113,330 | 83,102  | 1,406   |
| 23                 | WORKING CAPITAL               |       |        |         |        |        |         |         |         |
| 24                 | FUEL INVENTORY                |       |        |         |        |        |         |         |         |
| 25                 | WHOLLY-OWNED COAL             |       | M10A   | 11,003  | 286    | 1,038  | 1,104   | 214     | 22      |
| 26                 | OTHER NON-NUCLEAR             |       | M10B   | 4,592   | 120    | 433    | 461     | 89      | 9       |
| 27                 | NUCLEAR FUEL                  |       | M10C   | 0       | 0      | 0      | 0       | 0       | 0       |
| 28                 | TOTAL FUEL                    |       | M10T   | 15,595  | 406    | 1,471  | 1,565   | 303     | 31      |
| 29                 | OTHER                         |       | MOT1   | 11,782  | 356    | 1,001  | 2,361   | 1,181   | 34      |
| 30                 | TOTAL WORKING CAPITAL         |       | M00    | 27,377  | 762    | 2,472  | 3,926   | 1,484   | 65      |
| 31                 | TOTAL RATE BASE               |       | RBX    | 480,584 | 16,216 | 30,930 | 117,256 | 84,586  | 1,471   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|--------|---------|-----------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |        |         |           |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |        |         |           |         |
| 3  | RATE REVENUE                              | RR    |        | 2,263,602                    | 909,213   | 20,360 | 165,977 | 520,355   | 281,626 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -21,487                      | -7,008    | -248   | -1,005  | -4,491    | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |        | -38,084                      | -15,093   | -338   | -2,755  | -8,692    | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,204,031                    | 887,112   | 19,774 | 162,217 | 507,172   | 273,353 |
| 8  | ANNUALIZATION                             | ANN   |        | 25,615                       | 8,192     | 367    | 3,393   | 5,340     | 4,745   |
| 9  | LATE PAY CHARGES                          |       | R11    | 7,074                        | 3,509     | 27     | 1,314   | 1,528     | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,236,720                    | 898,813   | 20,168 | 166,924 | 514,040   | 278,474 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 165,535                      | 63,271    | 2,358  | 8,694   | 35,469    | 22,223  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,402,255                    | 962,084   | 22,526 | 175,618 | 549,509   | 300,697 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |        |         |           |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |        |         |           |         |
| 15 | PRODUCTION                                |       |        |                              |           |        |         |           |         |
| 16 | FUEL                                      |       | EOPF1  | 431,704                      | 153,338   | 5,471  | 21,424  | 94,562    | 62,644  |
| 17 | POWER PURCHASES                           |       | EOPP1  | 252,511                      | 89,959    | 3,252  | 12,539  | 55,412    | 36,502  |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 297,079                      | 110,334   | 4,707  | 14,881  | 66,888    | 40,610  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 981,294                      | 353,631   | 13,430 | 48,844  | 216,862   | 139,756 |
| 20 | TRANSMISSION                              |       | EE20   | 10,487                       | 4,025     | 192    | 529     | 2,411     | 1,365   |
| 21 | DISTRIBUTION                              |       | EE30   | 92,936                       | 51,714    | 2,093  | 7,737   | 15,501    | 5,466   |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 288,210                      | 157,206   | 4,505  | 19,181  | 46,028    | 24,842  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,372,927                    | 566,576   | 20,220 | 76,291  | 280,802   | 171,429 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |        |         |           |         |
| 25 | PRODUCTION                                |       | ED10   | 231,599                      | 88,905    | 4,233  | 11,683  | 53,235    | 30,159  |
| 26 | TRANSMISSION                              |       | ED20   | 7,753                        | 2,988     | 142    | 393     | 1,789     | 1,013   |
| 27 | DISTRIBUTION                              |       | ED30   | 70,147                       | 41,443    | 1,514  | 5,654   | 10,577    | 3,280   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 11,298                       | 5,602     | 204    | 714     | 2,084     | 1,083   |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED0ST  | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0                            | 0         | 0      | 0       | 0         | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |                              |           |        |         |           |         |
| 32 | AMORTIZATION EXPENSE                      |       | E000   | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 33 | MISC ALLOWABLE EXPENSES                   |       |        |                              |           |        |         |           |         |
|    |                                           |       | TX89   | -29,674                      | -11,377   | -540   | -1,497  | -6,815    | -3,872  |
| 34 | TAXES                                     |       |        |                              |           |        |         |           |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 30,553                       | 13,791    | 602    | 1,826   | 6,521     | 3,289   |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 57,584                       | 26,654    | 1,082  | 3,498   | 11,741    | 6,054   |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -15,424                      | -3,059    | -210   | -397    | -4,291    | -3,030  |
| 38 | NET INV TAX CR                            |       | TX91   | -8,625                       | -3,913    | -169   | -518    | -1,811    | -912    |
| 39 | GROSS RECEIPTS TAX                        |       | TXG    | 98,416                       | 39,548    | 887    | 7,345   | 22,617    | 12,253  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 209,079                      | 61,512    | -3,108 | 27,008  | 67,267    | 32,147  |
| 41 | TOTAL TAXES                               |       | TEX1   | 371,583                      | 134,533   | -915   | 38,762  | 102,044   | 49,802  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 2,035,633                    | 828,670   | 24,858 | 132,000 | 443,716   | 252,894 |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 366,622                      | 133,414   | -2,332 | 43,618  | 105,793   | 47,803  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 5,017,178                    | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 7.31                         | 5.84      | -2.36  | 14.41   | 9.93      | 8.96    |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.0                        | 79.9      | -32.3  | 197.2   | 136.0     | 122.6   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION 91,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

|    |                                           | INPUT | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----|-------------------------------------------|-------|-------|--------|---------|--------|--------|---------|--------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |       |        |         |        |        |         |        |         |
| 2  | SALE OF ELECTRICITY                       |       |       |        |         |        |        |         |        |         |
| 3  | RATE REVENUE                              | RR    |       |        | 268,654 | 8,665  | 21,238 | 44,746  | 21,591 | 1,177   |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |       |        | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |       |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |       |        | -4,678  | -144   | -367   | -743    | -358   | -20     |
| 7  | TOTAL SALE OF ELECTRICITY                 |       |       | RRT    | 259,612 | 8,405  | 20,449 | 43,628  | 21,161 | 1,148   |
| 8  | ANNUALIZATION                             | ANN   |       |        | 4,973   | 0      | 0      | -1,014  | -381   | 0       |
| 9  | LATE PAY CHARGES                          |       |       | R11    | 133     | 0      | 0      | 135     | 52     | 0       |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       |       | RRTT   | 264,718 | 8,405  | 20,449 | 42,749  | 20,832 | 1,148   |
| 11 | OTHER OPERATING REVENUES                  |       |       | ROOT   | 25,996  | 692    | 2,423  | 3,099   | 1,254  | 56      |
| 12 | TOTAL OPERATING REVENUES                  |       |       | ROT    | 290,714 | 9,097  | 22,872 | 45,848  | 22,086 | 1,204   |
| 13 | OPERATING EXPENSES                        |       |       |        |         |        |        |         |        |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |       |        |         |        |        |         |        |         |
| 15 | PRODUCTION                                |       |       |        |         |        |        |         |        |         |
| 16 | FUEL                                      |       |       | EOPF1  | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17 | POWER PURCHASES                           |       |       | EOPP1  | 44,092  | 1,153  | 4,147  | 4,517   | 848    | 90      |
| 18 | OTHER PRODUCTION                          |       |       | EOP01  | 46,918  | 1,325  | 4,233  | 6,316   | 755    | 112     |
| 19 | TOTAL PRODUCTION                          |       |       | EE10T  | 166,900 | 4,450  | 15,538 | 18,449  | 3,078  | 356     |
| 20 | TRANSMISSION                              |       |       | EE20   | 1,512   | 46     | 131    | 252     | 20     | 4       |
| 21 | DISTRIBUTION                              |       |       | EE30   | 2,367   | 84     | 218    | 2,144   | 5,606  | 6       |
| 22 | OTHER OPER & MAINT EXP                    |       |       | EOMT1  | 26,672  | 775    | 2,350  | 4,744   | 1,840  | 67      |
| 23 | TOTAL OPER & MAINT EXPENSES               |       |       | EE00T  | 197,451 | 5,355  | 18,237 | 25,589  | 10,544 | 433     |
| 24 | DEPRECIATION EXPENSE                      |       |       |        |         |        |        |         |        |         |
| 25 | PRODUCTION                                |       |       | ED10   | 33,393  | 1,011  | 2,882  | 5,571   | 435    | 92      |
| 26 | TRANSMISSION                              |       |       | ED20   | 1,122   | 27     | 75     | 187     | 14     | 3       |
| 27 | DISTRIBUTION                              |       |       | ED30   | 1,414   | 47     | 126    | 1,409   | 4,679  | 4       |
| 28 | OTHER DEPREC EXP                          |       |       | ED88   | 1,115   | 34     | 97     | 229     | 133    | 3       |
| 29 | TOTAL DEPRECIATION EXPENSE                |       |       | ED00T  | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 30 | AMORTIZATION EXP (ACCT 406)               |       |       | ED97T  | 0       | 0      | 0      | 0       | 0      | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |       |        |         |        |        |         |        |         |
| 32 | AMORTIZATION EXPENSE                      |       |       | ED00   | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 33 | MISC ALLOWABLE EXPENSES                   |       |       | TX89   | -4,293  | -129   | -370   | -712    | -57    | -12     |
| 34 | TAXES                                     |       |       |        |         |        |        |         |        |         |
| 35 | -OTHER CAPITAL STOCK                      |       |       | ET1    | 3,008   | 101    | 200    | 717     | 489    | 9       |
| 36 | -OTHER M/O CAP STOCK                      |       |       | ET001  | 5,798   | 186    | 428    | 1,273   | 854    | 16      |
| 37 | DEFERRED INCOME TAXES                     |       |       | TXT    | -4,128  | -114   | -417   | -384    | 616    | -10     |
| 38 | NET INV TAX CR                            |       |       | TX91   | -852    | -27    | -61    | -200    | -159   | -3      |
| 39 | GROSS RECEIPTS TAX                        |       |       | TXG    | 11,648  | 370    | 900    | 1,881   | 916    | 51      |
| 40 | PA & FED INCOME TAXES                     |       |       | TSF1   | 19,364  | 924    | 531    | 3,552   | -375   | 257     |
| 41 | TOTAL TAXES                               |       |       | TEX1   | 34,837  | 1,440  | 1,581  | 6,838   | 2,342  | 319     |
| 42 | TOTAL OPERATING EXP                       |       |       | TEXP1  | 265,039 | 7,785  | 22,628 | 39,111  | 18,090 | 842     |
| 43 | RETURN (LN 12 - 42)                       |       |       | PRERTN | 25,675  | 1,312  | 244    | 6,737   | 3,996  | 362     |
| 44 | TOTAL RATE BASE                           |       |       | RBX    | 480,584 | 16,216 | 30,930 | 117,256 | 84,586 | 1,471   |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       |       | PRRTR  | 5.34    | 8.09   | 0.79   | 5.75    | 4.72   | 24.58   |
| 46 | CLASS RATE IN % OF TOTAL                  |       |       | PRCLRT | 73.1    | 110.7  | 10.8   | 78.6    | 64.6   | 336.4   |

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 2**

**COST ALLOCATION STUDY - PROPOSED RATES**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

|    | INPUT                                      | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----|--------------------------------------------|--------|--------|------------------------------|-----------|--------|---------|-----------|---------|
| 1  | OPERATING REVENUES AT PROPOSED RATE LEVELS |        |        |                              |           |        |         |           |         |
| 2  | SALE OF ELECTRICITY                        |        |        |                              |           |        |         |           |         |
| 3  | RATE REVENUE PROPOSED                      | RRP    |        | 2,525,900                    | 1,047,123 | 23,856 | 172,388 | 555,030   | 309,896 |
| 4  | ENERGY REVENUE PROPOSED                    | ECRP   |        | -21,487                      | -7,008    | -248   | -1,005  | -4,491    | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                    | STASP  |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                  | SBRCAP |        | -42,456                      | -17,382   | -396   | -2,862  | -9,268    | -5,381  |
| 7  | TOTAL SALE OF ELECTRICITY                  |        | RRTP   | 2,461,957                    | 1,022,733 | 23,212 | 168,521 | 541,271   | 301,138 |
| 8  | ANNUALIZATION                              | ANMP   |        | 28,529                       | 9,122     | 409    | 3,779   | 5,948     | 5,285   |
| 9  | LATE PAY CHARGES                           | SLIP   | CM4    | 7,869                        | 3,903     | 30     | 1,461   | 1,700     | 419     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                 |        | RRTP   | 2,498,355                    | 1,035,758 | 23,651 | 173,761 | 548,919   | 306,842 |
| 11 | OTHER OPERATING REVENUES                   |        | ROOT   | 165,535                      | 63,271    | 2,358  | 8,694   | 35,469    | 22,223  |
| 12 | TOTAL OPERATING REVENUES                   |        | ROTP   | 2,663,890                    | 1,099,029 | 26,009 | 182,455 | 584,388   | 329,065 |
| 13 | OPERATING EXPENSES                         |        |        |                              |           |        |         |           |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES         |        |        |                              |           |        |         |           |         |
| 15 | PRODUCTION                                 |        |        |                              |           |        |         |           |         |
| 16 | FUEL                                       |        | EOPF1  | 431,704                      | 153,338   | 5,471  | 21,424  | 94,562    | 62,644  |
| 17 | POWER PURCHASES                            |        | EOPP1  | 252,511                      | 89,959    | 3,252  | 12,539  | 55,412    | 36,502  |
| 18 | OTHER PRODUCTION                           |        | EOP01  | 297,079                      | 110,334   | 4,707  | 14,881  | 66,888    | 40,610  |
| 19 | TOTAL PRODUCTION                           |        | EE10T  | 981,294                      | 353,631   | 13,430 | 48,844  | 216,862   | 139,756 |
| 20 | O & M TRANSMISSION                         |        | EE20   | 10,487                       | 4,025     | 192    | 529     | 2,411     | 1,365   |
| 21 | O & M DISTRIBUTION                         |        | EE30   | 92,936                       | 51,714    | 2,093  | 7,737   | 15,501    | 5,466   |
| 22 | OTHER OPER & MAINT EXP                     |        | EOMT1  | 288,210                      | 157,206   | 4,505  | 19,181  | 46,028    | 24,842  |
| 23 | TOTAL OPER & MAINT EXPENSES                |        | EE00T  | 1,372,927                    | 566,576   | 20,220 | 76,291  | 280,802   | 171,429 |
| 24 | DEPRECIATION EXPENSE                       |        |        |                              |           |        |         |           |         |
| 25 | PRODUCTION                                 |        | ED10   | 231,599                      | 88,905    | 4,233  | 11,683  | 53,235    | 30,159  |
| 26 | TRANSMISSION                               |        | ED20   | 7,753                        | 2,988     | 142    | 393     | 1,789     | 1,013   |
| 27 | DISTRIBUTION                               |        | ED30   | 70,147                       | 41,443    | 1,514  | 5,654   | 10,577    | 3,280   |
| 28 | GENERAL                                    |        | ED88   | 11,298                       | 5,602     | 204    | 714     | 2,084     | 1,083   |
| 29 | TOTAL DEPRECIATION EXPENSE                 |        | ED00T  | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 30 | AMORTIZATION EXP (ACCT 406)                |        | ED97T  | 0                            | 0         | 0      | 0       | 0         | 0       |
| 31 | TOTAL DEPRECIATION AND                     |        |        |                              |           |        |         |           |         |
| 32 | AMORTIZATION EXPENSE                       |        | ED00   | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 33 | MISC ALLOWABLE EXPENSES                    |        |        |                              |           |        |         |           |         |
| 34 | TAXES                                      |        | TX89   | -29,674                      | -11,377   | -540   | -1,497  | -6,815    | -3,872  |
| 35 | INCREASE CAPITAL STOCK                     |        | ET1I   | 32,385                       | 14,618    | 638    | 1,935   | 6,913     | 3,486   |
| 36 | -OTHER M/O CAP STOCK                       |        | ET001  | 57,584                       | 26,654    | 1,082  | 3,498   | 11,741    | 6,054   |
| 37 | DEFERRED INCOME TAXES                      |        | TXT    | -15,424                      | -3,059    | -210   | -397    | -4,291    | -3,030  |
| 38 | NET INV TAX CR                             |        | TX91   | -8,625                       | -3,913    | -169   | -518    | -1,811    | -912    |
| 39 | GROSS RECEIPTS TAX                         |        | TXGRP  | 109,928                      | 45,573    | 1,041  | 7,645   | 24,153    | 13,501  |
| 40 | PA & FED INCOME TAXES                      |        | TSF8   | 313,718                      | 116,337   | -1,720 | 29,717  | 81,154    | 43,493  |
| 41 | TOTAL TAXES                                |        | TEX1   | 489,565                      | 196,211   | 662    | 41,880  | 117,859   | 62,592  |
| 42 | TOTAL OPERATING EXP                        |        | TEXP1  | 2,153,615                    | 890,348   | 26,435 | 135,118 | 459,531   | 265,684 |
| 43 | RETURN (LN 12 - 42)                        |        | PRERTN | 510,275                      | 208,681   | -426   | 47,337  | 124,857   | 63,381  |
| 44 | TOTAL RATE BASE                            |        | RBX    | 5,017,178                    | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |
| 45 | RATE OF RETURN (LN 43 / RBX)               |        | PRRTRP | 10.17                        | 9.13      | -0.43  | 15.64   | 11.73     | 11.87   |
| 46 | CLASS RATE IN % OF TOTAL                   |        | PRCLRT | 100.0                        | 89.8      | -4.2   | 153.8   | 115.3     | 116.7   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

| INPUT ALLOC OUTPUT |                                            | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|--------------------|--------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PROPOSED RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                        |         |        |        |         |        |         |
| 3                  | RATE REVENUE PROPOSED RRP                  | 309,443 | 9,136  | 21,270 | 51,906  | 24,667 | 1,185   |
| 4                  | ENERGY REVENUE PROPOSED ECRP               | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5                  | STATE TAX ADJ SURCHARGE STASP              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCAP           | -5,357  | -152   | -368   | -862    | -408   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY RRTTP            | 299,722 | 8,868  | 20,480 | 50,669  | 24,187 | 1,156   |
| 8                  | ANNUALIZATION ANNP                         | 5,539   | 0      | 0      | -1,129  | -424   | 0       |
| 9                  | LATE PAY CHARGES S11P CM4                  | 148     | 0      | 0      | 150     | 58     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC RRTTP           | 305,409 | 8,868  | 20,480 | 49,690  | 23,821 | 1,156   |
| 11                 | OTHER OPERATING REVENUES ROOT              | 25,996  | 692    | 2,423  | 3,099   | 1,254  | 56      |
| 12                 | TOTAL OPERATING REVENUES ROTP              | 331,405 | 9,560  | 22,903 | 52,789  | 25,075 | 1,212   |
| 13                 | OPERATING EXPENSES                         |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES         |         |        |        |         |        |         |
| 15                 | PRODUCTION                                 |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                 | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17                 | POWER PURCHASES EOPP1                      | 44,092  | 1,153  | 4,147  | 4,517   | 848    | 90      |
| 18                 | OTHER PRODUCTION EOP01                     | 46,918  | 1,325  | 4,233  | 6,316   | 755    | 112     |
| 19                 | TOTAL PRODUCTION EE10T                     | 166,900 | 4,450  | 15,538 | 18,449  | 3,078  | 356     |
| 20                 | O & M TRANSMISSION EE20                    | 1,512   | 46     | 131    | 252     | 20     | 4       |
| 21                 | O & M DISTRIBUTION EE30                    | 2,367   | 84     | 218    | 2,144   | 5,606  | 6       |
| 22                 | OTHER OPER & MAINT EXP EOMT1               | 26,672  | 775    | 2,350  | 4,744   | 1,840  | 67      |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T          | 197,451 | 5,355  | 18,237 | 25,589  | 10,544 | 433     |
| 24                 | DEPRECIATION EXPENSE                       |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                            | 33,393  | 1,011  | 2,882  | 5,571   | 435    | 92      |
| 26                 | TRANSMISSION ED20                          | 1,122   | 27     | 75     | 187     | 14     | 3       |
| 27                 | DISTRIBUTION ED30                          | 1,414   | 47     | 126    | 1,409   | 4,679  | 4       |
| 28                 | GENERAL ED88                               | 1,115   | 34     | 97     | 229     | 133    | 3       |
| 29                 | TOTAL DEPRECIATION EXPENSE ED0ST           | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 30                 | AMORTIZATION EXP (ACCT 406) ED97T          | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                     |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE ED00                  | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 33                 | MISC ALLOWABLE EXPENSES TX89               | -4,293  | -129   | -370   | -712    | -57    | -12     |
| 34                 | TAXES                                      |         |        |        |         |        |         |
| 35                 | INCREASE CAPITAL STOCK ET11                | 3,188   | 107    | 212    | 760     | 518    | 10      |
| 36                 | -OTHER M/O CAP STOCK ET001                 | 5,798   | 186    | 428    | 1,273   | 854    | 16      |
| 37                 | DEFERRED INCOME TAXES TXT                  | -4,128  | -114   | -417   | -384    | 616    | -10     |
| 38                 | NET INV TAX CR TX91                        | -852    | -27    | -61    | -200    | -159   | -3      |
| 39                 | GROSS RECEIPTS TAX TXGRP                   | 13,438  | 390    | 901    | 2,186   | 1,049  | 51      |
| 40                 | PA & FED INCOME TAXES TSF8                 | 35,682  | 1,108  | 539    | 6,330   | 818    | 260     |
| 41                 | TOTAL TAXES TEX1                           | 53,126  | 1,650  | 1,602  | 9,965   | 3,695  | 323     |
| 42                 | TOTAL OPERATING EXP TEXP1                  | 283,328 | 7,995  | 22,649 | 42,238  | 19,443 | 846     |
| 43                 | RETURN (LN 12 - 42) PRERTN                 | 48,077  | 1,565  | 254    | 10,551  | 5,632  | 366     |
| 44                 | TOTAL RATE BASE RBX                        | 480,584 | 16,216 | 30,930 | 117,256 | 84,586 | 1,471   |
| 45                 | RATE OF RETURN (LN 43 / RBX) PRRTTP        | 10.00   | 9.65   | 0.82   | 9.00    | 6.66   | 24.85   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT            | 98.4    | 94.9   | 8.1    | 88.5    | 65.5   | 244.3   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

PART 3

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

| 1 OPERATING REVENUES AT PROPOSED RATE LEVELS | INPUT  | ALLOC | OUTPUT | TOTAL PENNA. JURISDICT | RS        | RTS    | GS-1    | GS-3    | LP-4    |
|----------------------------------------------|--------|-------|--------|------------------------|-----------|--------|---------|---------|---------|
| 2 SALE OF ELECTRICITY                        |        |       |        |                        |           |        |         |         |         |
| 3 RATE REVENUE PROPOSED                      | RRP    |       |        | 2,525,900              | 1,047,123 | 23,856 | 172,388 | 555,030 | 309,896 |
| 4 ENERGY REVENUE PROPOSED                    | ECRP   |       |        | -21,487                | -7,008    | -248   | -1,005  | -4,491  | -3,377  |
| 5 STATE TAX ADJ SURCHARGE                    | STASP  |       |        | 0                      | 0         | 0      | 0       | 0       | 0       |
| 6 SPEC BASE RATE CREDIT ADJ                  | SBRCAP |       |        | -42,456                | -17,382   | -396   | -2,862  | -9,268  | -5,381  |
| 7 TOTAL SALE OF ELECTRICITY                  |        |       | RRTP   | 2,461,957              | 1,022,733 | 23,212 | 168,521 | 541,271 | 301,138 |
| 8 ANNUALIZATION                              | ANRP   |       |        | 28,529                 | 9,122     | 409    | 3,779   | 5,948   | 5,285   |
| 9 PROPOSED LATE PAY CHARGES                  | S11P   | CM4   | R11P   | 7,869                  | 3,903     | 30     | 1,461   | 1,700   | 419     |
| 10 TOT ADJ'D SALE OF ELECTRIC                |        |       | RRTPP  | 2,498,355              | 1,035,758 | 23,651 | 173,761 | 548,919 | 306,842 |
| 11 OTHER OPERATING REVENUES                  |        |       |        |                        |           |        |         |         |         |
| 12 GE-ATLANTIC CITY                          | S18    | D10   | R18    | 0                      | 0         | 0      | 0       | 0       | 0       |
| 13 MISC SERVICE REVS (451)                   | S20    | CM9   | R20    | 203                    | 154       | 2      | 19      | 4       | 0       |
| 14 RENT-GENERAL (454)                        | S22    | AT2   | R22    | 0                      | 0         | 0      | 0       | 0       | 0       |
| 15 DEMAND COMPONENT                          |        |       | R22D   | 0                      | 0         | 0      | 0       | 0       | 0       |
| 16 CUSTOMER COMPONENT                        |        |       | R22C   | 0                      | 0         | 0      | 0       | 0       | 0       |
| 17 RENT ELEC ATTACHM'TS (454)                | S23    | P30   | R23    | 12,578                 | 7,336     | 274    | 985     | 2,035   | 684     |
| 18 DEMAND COMPONENT                          |        |       | R23D   | 7,186                  | 3,437     | 208    | 460     | 1,865   | 666     |
| 19 CUSTOMER COMPONENT                        |        |       | R23C   | 5,392                  | 3,899     | 66     | 525     | 170     | 18      |
| 20 GENERAL (456)                             | S24    | K939  | R24    | 6,908                  | 3,379     | 116    | 435     | 1,258   | 686     |
| 21 DEMAND COMPONENT                          |        |       | R24D   | 3,736                  | 1,508     | 77     | 199     | 882     | 457     |
| 22 ENERGY COMPONENT                          |        |       | R24E   | 1,560                  | 554       | 20     | 77      | 342     | 226     |
| 23 CUSTOMER COMPONENT                        |        |       | R24C   | 1,612                  | 1,318     | 19     | 159     | 34      | 2       |
| 24 CAPAC & TRANS ENTITLE(456)                | S25    | D10   | R25    | 20,884                 | 8,016     | 382    | 1,054   | 4,800   | 2,719   |
| 25 ALLEGHENY ELECTRIC                        | S26    | D10   | R26    | 0                      | 0         | 0      | 0       | 0       | 0       |
| 26 HYDRO PROJECTS (456)                      | S27    | D10   | R27    | 0                      | 0         | 0      | 0       | 0       | 0       |
| 27 GPU (MUG OUTPUT) (447)                    | S32    | EG10  | R32    | 2,919                  | 1,037     | 37     | 145     | 639     | 424     |
| 28 2-PARTY (447)                             | S34    | EG10  | R34    | 18,790                 | 6,674     | 238    | 932     | 4,116   | 2,727   |
| 29 RESERVATION SALES(447)                    | S36    | EG10  | R36    | 0                      | 0         | 0      | 0       | 0       | 0       |
| 30 PJM (447)                                 | S38    | EG10  | R38    | 103,253                | 36,675    | 1,309  | 5,124   | 22,617  | 14,983  |
| 31 TOTAL OTHER OPERATING REVS                |        |       | ROOT   | 165,535                | 63,271    | 2,358  | 8,694   | 35,469  | 22,223  |
| 32 TOTAL OPERATING REVENUES                  |        |       | ROTP   | 2,663,890              | 1,099,029 | 26,009 | 182,455 | 584,388 | 329,065 |
| 33 DERIVATION-                               |        |       |        |                        |           |        |         |         |         |
| 34 BASE FOR GROSS RECEIPTS TAX               |        |       |        |                        |           |        |         |         |         |
| 35 TOTAL OPERATING REVENUES                  |        |       | ROTP   | 2,663,890              | 1,099,029 | 26,009 | 182,455 | 584,388 | 329,065 |
| 36 MINUS: EXEMPT GRT REVENUE                 |        |       |        |                        |           |        |         |         |         |
| 37 GRT ADJUSTMENT                            | ADJGRT |       |        | 0                      | 0         | 0      | 0       | 0       | 0       |
| 38 TOTAL OTHER OPERATING REVS                |        |       | ROOT   | 165,535                | 63,271    | 2,358  | 8,694   | 35,469  | 22,223  |
| 39 BASE FOR GR RECEIPTS TAX                  |        |       | RRBGP  | 2,498,355              | 1,035,758 | 23,651 | 173,761 | 548,919 | 306,842 |
| 40 GROSS RECEIPTS TAX                        |        |       |        |                        |           |        |         |         |         |
| 41 GROSS RECEIPTS TAX                        |        |       | TXGRP  | 109,928                | 45,573    | 1,041  | 7,645   | 24,153  | 13,501  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING REVENUES AT PROPOSED RATE LEVELS  
\$1,000

PART 3

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

| 1 OPERATING REVENUES AT PROPOSED RATE LEVELS |                            |        |      | LP-5  | LPEP    | ISA   | GH     | SL/AL  | STANDBY |       |
|----------------------------------------------|----------------------------|--------|------|-------|---------|-------|--------|--------|---------|-------|
| 2 SALE OF ELECTRICITY                        |                            |        |      |       |         |       |        |        |         |       |
| 3                                            | RATE REVENUE PROPOSED      | RRP    |      |       | 309,443 | 9,136 | 21,270 | 51,906 | 24,667  | 1,185 |
| 4                                            | ENERGY REVENUE PROPOSED    | ECRP   |      |       | -4,364  | -116  | -422   | -375   | -72     | -9    |
| 5                                            | STATE TAX ADJ SURCHARGE    | STASP  |      |       | 0       | 0     | 0      | 0      | 0       | 0     |
| 6                                            | SPEC BASE RATE CREDIT ADJ  | SBRCAP |      |       | -5,357  | -152  | -368   | -862   | -408    | -20   |
| 7                                            | TOTAL SALE OF ELECTRICITY  |        |      | RRTP  | 299,722 | 8,868 | 20,480 | 50,669 | 24,187  | 1,156 |
| 8                                            | ANNUALIZATION              | ANNP   |      |       | 5,539   | 0     | 0      | -1,129 | -424    | 0     |
| 9                                            | PROPOSED LATE PAY CHARGES  | SIIP   | CM%  | R11P  | 148     | 0     | 0      | 150    | 58      | 0     |
| 10                                           | TOT ADJ'D SALE OF ELECTRIC |        |      | RRTPP | 305,409 | 8,868 | 20,480 | 49,690 | 23,821  | 1,156 |
| 11 OTHER OPERATING REVENUES                  |                            |        |      |       |         |       |        |        |         |       |
| 12                                           | GE-ATLANTIC CITY           | S18    | D10  | R18   | 0       | 0     | 0      | 0      | 0       | 0     |
| 13                                           | MISC SERVICE REVS (451)    | S20    | CH9  | R20   | 0       | 0     | 0      | 1      | 23      | 0     |
| 14                                           | RENT-GENERAL (454)         | S22    | AT2  | R22   | 0       | 0     | 0      | 0      | 0       | 0     |
| 15                                           | DEMAND COMPONENT           |        |      | R22D  | 0       | 0     | 0      | 0      | 0       | 0     |
| 16                                           | CUSTOMER COMPONENT         |        |      | R22C  | 0       | 0     | 0      | 0      | 0       | 0     |
| 17                                           | RENT ELEC ATTACHM'TS (454) | S23    | P30  | R23   | 287     | 9     | 25     | 261    | 681     | 1     |
| 18                                           | DEMAND COMPONENT           |        |      | R23D  | 274     | 8     | 24     | 222    | 21      | 1     |
| 19                                           | CUSTOMER COMPONENT         |        |      | R23C  | 13      | 1     | 1      | 39     | 660     | 0     |
| 20                                           | GENERAL (456)              | S24    | K939 | R24   | 731     | 21    | 66     | 130    | 84      | 2     |
| 21                                           | DEMAND COMPONENT           |        |      | R24D  | 456     | 14    | 40     | 94     | 8       | 1     |
| 22                                           | ENERGY COMPONENT           |        |      | R24E  | 274     | 7     | 26     | 28     | 5       | 1     |
| 23                                           | CUSTOMER COMPONENT         |        |      | R24C  | 2       | 0     | 0      | 8      | 70      | 0     |
| 24                                           | CAPAC & TRANS ENTITLE(456) | S25    | D10  | R25   | 3,011   | 91    | 260    | 503    | 40      | 8     |
| 25                                           | ALLEGHENY ELECTRIC         | S26    | D10  | R26   | 0       | 0     | 0      | 0      | 0       | 0     |
| 26                                           | HYDRO PROJECTS (456)       | S27    | D10  | R27   | 0       | 0     | 0      | 0      | 0       | 0     |
| 27                                           | GPU (MUG OUTPUT) (447)     | S32    | EG10 | R32   | 513     | 13    | 48     | 52     | 10      | 1     |
| 28                                           | 2-PARTY (447)              | S34    | EG10 | R34   | 3,303   | 86    | 312    | 331    | 64      | 7     |
| 29                                           | RESERVATION SALES(447)     | S36    | EG10 | R36   | 0       | 0     | 0      | 0      | 0       | 0     |
| 30                                           | PJM (447)                  | S38    | EG10 | R38   | 18,151  | 472   | 1,712  | 1,821  | 352     | 37    |
| 31                                           | TOTAL OTHER OPERATING REVS |        |      | ROOT  | 25,996  | 692   | 2,423  | 3,099  | 1,254   | 56    |
| 32 TOTAL OPERATING REVENUES                  |                            |        |      | ROTP  | 331,405 | 9,560 | 22,903 | 52,789 | 25,075  | 1,212 |
| 33 DERIVATION-                               |                            |        |      |       |         |       |        |        |         |       |
| 34 BASE FOR GROSS RECEIPTS TAX               |                            |        |      |       |         |       |        |        |         |       |
| -----                                        |                            |        |      |       |         |       |        |        |         |       |
| 35                                           | TOTAL OPERATING REVENUES   |        |      | ROTP  | 331,405 | 9,560 | 22,903 | 52,789 | 25,075  | 1,212 |
| 36                                           | MINUS: EXEMPT GRT REVENUE  |        |      |       |         |       |        |        |         |       |
| 37                                           | GRT ADJUSTMENT             | ADJGRT |      |       | 0       | 0     | 0      | 0      | 0       | 0     |
| 38                                           | TOTAL OTHER OPERATING REVS |        |      | ROOT  | 25,996  | 692   | 2,423  | 3,099  | 1,254   | 56    |
| 39                                           | BASE FOR GR RECEIPTS TAX   |        |      | RRBGP | 305,409 | 8,868 | 20,480 | 49,690 | 23,821  | 1,156 |
| 40 GROSS RECEIPTS TAX                        |                            |        |      |       |         |       |        |        |         |       |
| 41                                           | GROSS RECEIPTS TAX         |        |      | TXGRP | 13,438  | 390   | 901    | 2,186  | 1,049   | 51    |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES AT PROPOSED REVENUE LEVELS  
\$1,000

PART 3

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

| 1 DERIVATION-                     | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3    | LP-4    |
|-----------------------------------|-------|-------|--------|------------------------------|-----------|--------|---------|---------|---------|
| 2 TAXABLE NET INCOME              |       |       |        |                              |           |        |         |         |         |
| 3 OPERATING REVENUES AT PROPOSE   |       |       | ROTP   | 2,663,890                    | 1,099,029 | 26,009 | 182,455 | 584,388 | 329,065 |
| 4 MINUS: OTHER OPERATING EXPENSES |       |       | OEBT   | 1,839,898                    | 774,010   | 28,155 | 105,401 | 378,377 | 222,191 |
| 5 (LN 26 -14 -18)                 |       |       | TAXI   | 823,992                      | 325,019   | -2,146 | 77,054  | 206,011 | 106,874 |
| 6 EQUALS: TAXABLE INCOME          |       |       |        |                              |           |        |         |         |         |
| 7 PLUS: ADJ'S TO TAXABLE INCOME   |       |       | TAT    | -82,016                      | -50,075   | -1,984 | -6,687  | -13,959 | -3,927  |
| 8 (P22 LN 22)                     |       |       | TNI    | 741,976                      | 274,944   | -4,130 | 70,367  | 192,052 | 102,947 |
| 9 EQUALS: TAXABLE NET INCOME      |       |       |        |                              |           |        |         |         |         |
| 10 STATE INCOME TAX CALCULATION   |       |       |        |                              |           |        |         |         |         |
| 11 TAXABLE NET INCOME             |       |       | TNI    | 741,976                      | 274,944   | -4,130 | 70,367  | 192,052 | 102,947 |
| 12 ADJUSTMENTS TO STATE TAXABLE   |       |       |        |                              |           |        |         |         |         |
| 13 INCOME (P23 LN 16)             |       |       | TASI   | 83                           | 101       | 0      | 12      | -12     | -9      |
| 14 STATE TAXABLE INCOME           |       |       | TSTI   | 742,059                      | 275,045   | -4,130 | 70,379  | 192,040 | 102,938 |
| 15 STATE INCOME TAX @ 10.99%      |       |       | GSIT   | 81,552                       | 30,227    | -454   | 7,735   | 21,105  | 11,313  |
| 16 STATE INCOME TAX ADJ'S         |       |       |        |                              |           |        |         |         |         |
| 17 (P23 LN 25)                    |       |       | TSTA   | 213                          | 96        | 5      | 13      | 45      | 23      |
| 18 TOTAL STATE INCOME TAX         |       |       |        |                              |           |        |         |         |         |
| 19 (LN 15 + 17)                   |       |       | TSIT1P | 81,765                       | 30,323    | -449   | 7,748   | 21,150  | 11,336  |
| 20 FEDERAL INC TAX CALCULATION    |       |       |        |                              |           |        |         |         |         |
| 21 TAXABLE NET INCOME             |       |       | TNI    | 741,976                      | 274,944   | -4,130 | 70,367  | 192,052 | 102,947 |
| 22 DEDUCTIONS                     |       |       |        |                              |           |        |         |         |         |
| 23 STATE INCOME TAX (LN 15)       |       |       | GSIT   | 81,552                       | 30,227    | -454   | 7,735   | 21,105  | 11,313  |
| 24 TOTAL DEDUCTIONS               |       |       | TSFS   | 81,552                       | 30,227    | -454   | 7,735   | 21,105  | 11,313  |
| 25 FEDERAL TAXABLE INCOME         |       |       | TFTI   | 660,424                      | 244,716   | -3,676 | 62,632  | 170,947 | 91,634  |
| 26 FEDERAL INCOME TAX @ 35.0%     |       |       | GFIT   | 231,148                      | 85,650    | -1,286 | 21,921  | 59,832  | 32,072  |
| 27 FEDERAL INCOME TAX ADJ'S       |       |       |        |                              |           |        |         |         |         |
| 28 (P24 LN 21)                    |       |       | TAFI   | 804                          | 363       | 16     | 48      | 172     | 86      |
| 29 TOTAL FEDERAL INCOME TAX       |       |       | TFIT1P | 231,952                      | 86,013    | -1,270 | 21,969  | 60,004  | 32,158  |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES AT PROPOSED REVENUE LEVELS  
\$1,000

PART 3

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

|    | INPUT                           | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|----|---------------------------------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1  | DERIVATION-                     |       |        |         |       |        |        |        |         |
| 2  | TAXABLE NET INCOME              |       |        |         |       |        |        |        |         |
| 3  | OPERATING REVENUES AT PROPOSE   |       | ROTP   | 331,405 | 9,560 | 22,903 | 52,789 | 25,075 | 1,212   |
| 4  | MINUS: OTHER OPERATING EXPENSES |       |        |         |       |        |        |        |         |
| 5  | (LN 26 -14 -18)                 |       | OEBT   | 247,646 | 6,887 | 22,110 | 35,908 | 18,626 | 587     |
| 6  | EQUALS: TAXABLE INCOME          |       | TAXI   | 83,759  | 2,673 | 793    | 16,881 | 6,449  | 625     |
| 7  | PLUS: ADJ'S TO TAXABLE INCOME   |       |        |         |       |        |        |        |         |
| 8  | (P22 LN 22)                     |       | TAT    | 673     | -53   | 470    | -1,916 | -4,549 | -9      |
| 9  | EQUALS: TAXABLE NET INCOME      |       | TNI    | 84,432  | 2,620 | 1,263  | 14,965 | 1,900  | 616     |
| 10 | STATE INCOME TAX CALCULATION    |       |        |         |       |        |        |        |         |
| 11 | TAXABLE NET INCOME              |       | TNI    | 84,432  | 2,620 | 1,263  | 14,965 | 1,900  | 616     |
| 12 | ADJUSTMENTS TO STATE TAXABLE    |       |        |         |       |        |        |        |         |
| 13 | INCOME (P23 LN 16)              |       | TASI   | -13     | -1    | -1     | -1     | 7      | 0       |
| 14 | STATE TAXABLE INCOME            |       | TSTI   | 84,419  | 2,619 | 1,262  | 14,964 | 1,907  | 616     |
| 15 | STATE INCOME TAX @ 10.99%       |       | GSIT   | 9,277   | 288   | 139    | 1,645  | 210    | 67      |
| 16 | STATE INCOME TAX ADJ'S          |       |        |         |       |        |        |        |         |
| 17 | (P23 LN 25)                     |       | TSTA   | 21      | 1     | 1      | 5      | 3      | 0       |
| 18 | TOTAL STATE INCOME TAX          |       |        |         |       |        |        |        |         |
| 19 | (LN 15 + 17)                    |       | TSIT1P | 9,298   | 289   | 140    | 1,650  | 213    | 67      |
| 20 | FEDERAL INC TAX CALCULATION     |       |        |         |       |        |        |        |         |
| 21 | TAXABLE NET INCOME              |       | TNI    | 84,432  | 2,620 | 1,263  | 14,965 | 1,900  | 616     |
| 22 | DEDUCTIONS                      |       |        |         |       |        |        |        |         |
| 23 | STATE INCOME TAX (LN 15)        |       | GSIT   | 9,277   | 288   | 139    | 1,645  | 210    | 67      |
| 24 | TOTAL DEDUCTIONS                |       | TSFS   | 9,277   | 288   | 139    | 1,645  | 210    | 67      |
| 25 | FEDERAL TAXABLE INCOME          |       | TFTI   | 75,155  | 2,332 | 1,124  | 13,320 | 1,692  | 548     |
| 26 | FEDERAL INCOME TAX @ 35.0%      |       | GFIT   | 26,304  | 816   | 393    | 4,662  | 592    | 192     |
| 27 | FEDERAL INCOME TAX ADJ'S        |       |        |         |       |        |        |        |         |
| 28 | (P24 LN 21)                     |       | TAFI   | 79      | 3     | 6      | 18     | 13     | 0       |
| 29 | TOTAL FEDERAL INCOME TAX        |       | TFIT1P | 26,383  | 819   | 399    | 4,680  | 605    | 192     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES AT PROPOSED RATE LEVELS  
\$1,000

PART 3

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

|                                                       | INPUT  | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS       | RTS    | GS-1    | GS-3    | LP-4    |
|-------------------------------------------------------|--------|-------|--------|------------------------------|----------|--------|---------|---------|---------|
| 1 TAXES CONTINUED                                     |        |       |        |                              |          |        |         |         |         |
| 2 INVESTMENT TAX CREDIT                               |        |       |        |                              |          |        |         |         |         |
| 3 AMORTIZATION                                        | ITDA91 | P00   | TXA91  | -8,625                       | -3,913   | -169   | -518    | -1,811  | -912    |
| 4 DEMAND COMPONENT                                    |        |       | TXA91D | -7,414                       | -3,031   | -154   | -400    | -1,774  | -908    |
| 5 CUSTOMER COMPONENT                                  |        |       | TXA91C | -1,211                       | -882     | -15    | -118    | -37     | -4      |
| 6 PROVISION                                           | ITDB91 | P00   | TXB91  | 0                            | 0        | 0      | 0       | 0       | 0       |
| 7 DEMAND COMPONENT                                    |        |       | TXB91D | 0                            | 0        | 0      | 0       | 0       | 0       |
| 8 CUSTOMER COMPONENT                                  |        |       | TXB91C | 0                            | 0        | 0      | 0       | 0       | 0       |
| 9 TOTAL ITC                                           |        |       | TX91   | -8,625                       | -3,913   | -169   | -518    | -1,811  | -912    |
| 10 DEMAND COMPONENT                                   |        |       | TX91D  | -7,414                       | -3,031   | -154   | -400    | -1,774  | -908    |
| 11 CUSTOMER COMPONENT                                 |        |       | TX91C  | -1,211                       | -882     | -15    | -118    | -37     | -4      |
| 12 GROSS RECEIPTS TAX                                 |        |       | TXGP   | 109,928                      | 45,573   | 1,041  | 7,645   | 24,153  | 13,501  |
|                                                       |        |       | TXGPD  | 207,036                      | 168,085  | 513    | 4,278   | 16,090  | 8,400   |
|                                                       |        |       | TXGPE  | -97,768                      | -119,927 | 431    | 1,756   | 7,567   | 5,022   |
|                                                       |        |       | TXGPC  | 659                          | -2,585   | 96     | 1,611   | 496     | 79      |
| 13 STATE AND FEDERAL INCOME TAXES FROM PAGE 33        |        |       |        |                              |          |        |         |         |         |
| 14 COMPONENTS FROM PAGE 44 BASED ON                   |        |       |        |                              |          |        |         |         |         |
| 15 PROPOSED REVENUES AND ACTUAL CLASS RATES OF RETURN |        |       |        |                              |          |        |         |         |         |
| 16 TOTAL STATE INC TAX                                |        |       | TSTXP  | 81,765                       | 30,323   | -449   | 7,748   | 21,150  | 11,336  |
| 17 DEMAND COMPONENT                                   |        |       | TSTXD  | 69,375                       | 23,543   | -422   | 6,063   | 19,488  | 10,393  |
| 18 ENERGY COMPONENT                                   |        |       | TSTXE  | 5,855                        | 2,057    | 60     | 341     | 1,388   | 897     |
| 19 CUSTOMER COMPONENT                                 |        |       | TSTXC  | 6,536                        | 4,723    | -87    | 1,344   | 275     | 45      |
| 20 TOTAL FEDERAL INC TAX                              |        |       | TFTXP  | 231,952                      | 86,013   | -1,270 | 21,969  | 60,004  | 32,158  |
| 21 DEMAND COMPONENT                                   |        |       | TFTXD  | 196,907                      | 66,837   | -1,193 | 17,198  | 55,303  | 29,493  |
| 22 ENERGY COMPONENT                                   |        |       | TFTXE  | 16,545                       | 5,812    | 171    | 964     | 3,922   | 2,537   |
| 23 CUSTOMER COMPONENT                                 |        |       | TFTXC  | 18,500                       | 13,364   | -248   | 3,807   | 778     | 130     |
| 24 TOTAL TAXES                                        |        |       | TX99   | 489,565                      | 196,211  | 662    | 41,880  | 117,859 | 62,592  |
| 25 DEMAND COMPONENT                                   |        |       | TX99D  | 521,141                      | 279,322  | 17     | 30,302  | 102,829 | 53,774  |
| 26 ENERGY COMPONENT                                   |        |       | TX99E  | -74,980                      | -111,920 | 669    | 3,080   | 12,962  | 8,512   |
| 27 CUSTOMER COMPONENT                                 |        |       | TX99C  | 43,404                       | 28,808   | -23    | 8,498   | 2,068   | 307     |
| 28 MISCELLANEOUS ALLOWABLE EXPENSE                    |        |       |        |                              |          |        |         |         |         |
| 29 REGULATORY CREDITS/DEBITS                          | ITD81  | D10   | TX81   | -29,208                      | -11,212  | -534   | -1,474  | -6,713  | -3,804  |
| 30 EMISSION ALLOWANCE DISPOSAL                        | ITD82  | EG10  | TX82   | -466                         | -165     | -6     | -23     | -102    | -68     |
| 31 TOTAL MISC ALLOWABLE EXPENSE                       |        |       | TX89   | -29,674                      | -11,377  | -540   | -1,497  | -6,815  | -3,872  |
| 32 TOTAL OPERATING EXPENSES                           |        |       | TOE    | 2,153,615                    | 890,348  | 26,435 | 135,118 | 459,531 | 265,684 |
| 33 DEMAND COMPONENT                                   |        |       | TOED   | 1,159,527                    | 533,969  | 12,770 | 63,874  | 252,640 | 133,208 |
| 34 ENERGY COMPONENT                                   |        |       | TOEE   | 769,337                      | 187,973  | 11,369 | 44,980  | 197,904 | 131,031 |
| 35 CUSTOMER COMPONENT                                 |        |       | TOEC   | 224,751                      | 168,404  | 2,297  | 26,265  | 8,985   | 1,447   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 \$1,000

PART 3

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

|                                                       | INPUT  | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|-------------------------------------------------------|--------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1 TAXES CONTINUED                                     |        |       |        |         |       |        |        |        |         |
| 2 INVESTMENT TAX CREDIT                               |        |       |        |         |       |        |        |        |         |
| 3 AMORTIZATION                                        | ITDA91 | P00   | TXA91  | -852    | -27   | -61    | -200   | -159   | -3      |
| 4 DEMAND COMPONENT                                    |        |       | TXA91D | -849    | -27   | -61    | -191   | -16    | -3      |
| 5 CUSTOMER COMPONENT                                  |        |       | TXA91C | -3      | 0     | 0      | -9     | -143   | 0       |
| 6 PROVISION                                           | ITD891 | P00   | TXB91  | 0       | 0     | 0      | 0      | 0      | 0       |
| 7 DEMAND COMPONENT                                    |        |       | TXB91D | 0       | 0     | 0      | 0      | 0      | 0       |
| 8 CUSTOMER COMPONENT                                  |        |       | TXB91C | 0       | 0     | 0      | 0      | 0      | 0       |
| 9 TOTAL ITC                                           |        |       | TX91   | -852    | -27   | -61    | -200   | -159   | -3      |
| 10 DEMAND COMPONENT                                   |        |       | TX91D  | -849    | -27   | -61    | -191   | -16    | -3      |
| 11 CUSTOMER COMPONENT                                 |        |       | TX91C  | -3      | 0     | 0      | -9     | -143   | 0       |
| 12 GROSS RECEIPTS TAX                                 |        |       | TXGP   | 13,438  | 390   | 901    | 2,186  | 1,049  | 51      |
|                                                       |        |       | TXGPD  | 7,408   | 234   | 345    | 1,512  | 133    | 38      |
|                                                       |        |       | TXGPE  | 5,962   | 155   | 553    | 587    | 114    | 12      |
|                                                       |        |       | TXGPC  | 68      | 2     | 2      | 89     | 801    | 0       |
| 13 STATE AND FEDERAL INCOME TAXES FROM PAGE 33        |        |       |        |         |       |        |        |        |         |
| 14 COMPONENTS FROM PAGE 44 BASED ON                   |        |       |        |         |       |        |        |        |         |
| 15 PROPOSED REVENUES AND ACTUAL CLASS RATES OF RETURN |        |       |        |         |       |        |        |        |         |
| 16 TOTAL STATE INC TAX                                |        |       | TSTXP  | 9,298   | 289   | 140    | 1,650  | 213    | 67      |
| 17 DEMAND COMPONENT                                   |        |       | TSTXD  | 8,339   | 260   | 63     | 1,505  | 78     | 65      |
| 18 ENERGY COMPONENT                                   |        |       | TSTXE  | 878     | 27    | 78     | 107    | 19     | 3       |
| 19 CUSTOMER COMPONENT                                 |        |       | TSTXC  | 82      | 2     | -2     | 38     | 116    | 0       |
| 20 TOTAL FEDERAL INC TAX                              |        |       | TFTXP  | 26,383  | 819   | 399    | 4,680  | 605    | 192     |
| 21 DEMAND COMPONENT                                   |        |       | TFTXD  | 23,672  | 739   | 185    | 4,269  | 221    | 183     |
| 22 ENERGY COMPONENT                                   |        |       | TFTXE  | 2,479   | 77    | 220    | 302    | 53     | 8       |
| 23 CUSTOMER COMPONENT                                 |        |       | TFTXC  | 231     | 3     | -5     | 108    | 332    | 0       |
| 24 TOTAL TAXES                                        |        |       | TX99   | 53,126  | 1,650 | 1,602  | 9,965  | 3,695  | 323     |
| 25 DEMAND COMPONENT                                   |        |       | TX99D  | 43,321  | 1,381 | 744    | 8,608  | 544    | 299     |
| 26 ENERGY COMPONENT                                   |        |       | TX99E  | 9,387   | 261   | 857    | 1,002  | 186    | 24      |
| 27 CUSTOMER COMPONENT                                 |        |       | TX99C  | 418     | 8     | 0      | 355    | 2,965  | 0       |
| 28 MISCELLANEOUS ALLOWABLE EXPENSE                    |        |       |        |         |       |        |        |        |         |
| 29 REGULATORY CREDITS/DEBITS                          | ITD81  | D10   | TX81   | -4,211  | -127  | -363   | -703   | -55    | -12     |
| 30 EMISSION ALLOWANCE DISPOSAL                        | ITD82  | EG10  | TX82   | -82     | -2    | -7     | -9     | -2     | 0       |
| 31 TOTAL MISC ALLOWABLE EXPENSE                       |        |       | TX89   | -4,293  | -129  | -370   | -712   | -57    | -12     |
| 32 TOTAL OPERATING EXPENSES                           |        |       | TOE    | 283,328 | 7,995 | 22,649 | 42,238 | 19,443 | 846     |
| 33 DEMAND COMPONENT                                   |        |       | TOED   | 124,476 | 3,836 | 7,732  | 24,650 | 1,849  | 523     |
| 34 ENERGY COMPONENT                                   |        |       | TOEE   | 157,809 | 4,119 | 14,858 | 15,898 | 3,072  | 324     |
| 35 CUSTOMER COMPONENT                                 |        |       | TOEC   | 1,042   | 40    | 59     | 1,690  | 14,522 | 0       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY - OPERATING EXPENSES AT PROPOSED REVENUE LEVELS  
\$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS       | RTS    | GS-1    | GS-3    | LP-4    |
|----------------------------------|-------|-------|--------|------------------------------|----------|--------|---------|---------|---------|
| 1 SUMMARY - TOTAL TAXES          |       |       |        |                              |          |        |         |         |         |
| 2 TOTAL TAXES OTHER THAN INCOME, |       |       |        |                              |          |        |         |         |         |
| 3 TOTAL AT PROPOSED LEVEL        |       |       | ET01P  | 89,969                       | 41,272   | 1,720  | 5,433   | 18,654  | 9,540   |
| 4 TOT DEF INC TAXES              |       |       | TXT    | -15,424                      | -3,059   | -210   | -397    | -4,291  | -3,030  |
| 5 TOTAL ITC                      |       |       | TX91   | -8,625                       | -3,913   | -169   | -518    | -1,811  | -912    |
| 6 GROSS RECEIPTS TAX             |       |       | TXGP   | 109,928                      | 45,573   | 1,041  | 7,645   | 24,153  | 13,501  |
| 7 TOTAL STATE INC TAX            |       |       | TSTXP  | 81,765                       | 30,323   | -449   | 7,748   | 21,150  | 11,336  |
| 8 TOTAL FED INC TAX              |       |       | TFTXP  | 231,952                      | 86,013   | -1,270 | 21,969  | 60,004  | 32,158  |
| 9 TOTAL TAXES                    |       |       | TX99   | 489,565                      | 196,211  | 662    | 41,880  | 117,859 | 62,592  |
| 10 SUMMARY - OPERATING EXPENSES  |       |       |        |                              |          |        |         |         |         |
| 11 O & M PRODUCTION              |       |       | EE10   | 981,294                      | 353,631  | 13,430 | 48,844  | 216,862 | 139,756 |
| 12 O & M TRANSMISSION            |       |       | EE20   | 10,487                       | 4,025    | 192    | 529     | 2,411   | 1,365   |
| 13 O & M DISTRIBUTION            |       |       | EE30   | 92,936                       | 51,714   | 2,093  | 7,737   | 15,501  | 5,466   |
| 14 O & M CUSTOMER ACCOUNTS       |       |       | EE56   | 51,982                       | 43,959   | 552    | 4,688   | 2,000   | 443     |
| 15 O & M CUST SVC & INFO         |       |       | EE60   | 18,067                       | 15,693   | 214    | 1,786   | 279     | 12      |
| 16 O & M SALES                   |       |       | EE65   | 4,959                        | 2,003    | 102    | 264     | 1,172   | 606     |
| 17 O & M ADMIN & GENERAL         |       |       | EE79   | 149,436                      | 72,416   | 2,515  | 9,329   | 27,526  | 15,040  |
| 18 ADJUSTS TO O & M EXPENSES     |       |       | EE99   | 63,766                       | 23,135   | 1,122  | 3,114   | 15,051  | 8,741   |
| 19 TOTAL OPER & MAINT EXPENSES   |       |       | EE00   | 1,372,927                    | 566,576  | 20,220 | 76,291  | 280,802 | 171,429 |
| 20 DEMAND COMPONENT              |       |       | EE00D  | 383,967                      | 153,235  | 7,662  | 20,200  | 90,199  | 47,925  |
| 21 ENERGY COMPONENT              |       |       | EE00E  | 844,318                      | 299,893  | 10,700 | 41,900  | 184,942 | 122,519 |
| 22 CUSTOMER COMPONENT            |       |       | EE00C  | 144,643                      | 113,448  | 1,857  | 14,192  | 5,660   | 985     |
| 23 DEPRECIATION & AMORTIZATION   |       |       | ED00   | 320,797                      | 138,938  | 6,093  | 18,444  | 67,685  | 35,535  |
| 24 DEMAND COMPONENT              |       |       | ED00D  | 284,093                      | 112,790  | 5,630  | 14,869  | 66,427  | 35,381  |
| 25 CUSTOMER COMPONENT            |       |       | ED00C  | 36,704                       | 26,148   | 463    | 3,575   | 1,258   | 154     |
| 26 TAXES                         |       |       | TX99   | 489,565                      | 196,211  | 662    | 41,880  | 117,859 | 62,592  |
| 27 DEMAND COMPONENT              |       |       | TX99D  | 521,141                      | 279,322  | 17     | 30,302  | 102,829 | 53,774  |
| 28 ENERGY COMPONENT              |       |       | TX99E  | -74,980                      | -111,920 | 669    | 3,080   | 12,962  | 8,512   |
| 29 CUSTOMER COMPONENT            |       |       | TX99C  | 43,404                       | 28,808   | -23    | 8,498   | 2,068   | 307     |
| 30 MISC ALLOWABLE EXPENSES       |       |       | TX89   | -29,674                      | -11,377  | -540   | -1,497  | -6,815  | -3,872  |
| 31 TOTAL OPERATING EXPENSES      |       |       | TOE    | 2,153,615                    | 890,348  | 26,435 | 135,118 | 459,531 | 265,684 |
| 32 DEMAND COMPONENT              |       |       | TOED   | 1,159,527                    | 533,969  | 12,770 | 63,874  | 252,640 | 133,208 |
| 33 ENERGY COMPONENT              |       |       | TOEE   | 769,337                      | 187,973  | 11,369 | 44,980  | 197,904 | 131,031 |
| 34 CUSTOMER COMPONENT            |       |       | TOEC   | 224,751                      | 168,404  | 2,297  | 26,265  | 8,985   | 1,447   |
| 35 SUMMARY - OPERATING EXPENSES  |       |       |        |                              |          |        |         |         |         |
| 36 STATE INCOME TAX              |       |       | TSTXP  | 81,765                       | 30,323   | -449   | 7,748   | 21,150  | 11,336  |
| 37 FEDERAL INCOME TAX            |       |       | TFTXP  | 231,952                      | 86,013   | -1,270 | 21,969  | 60,004  | 32,158  |
| 38 OTHER OPER EXP W/O SIT & FIT  |       |       | TOOE   | 1,839,898                    | 774,010  | 28,155 | 105,401 | 378,377 | 222,191 |
| 39 TOTAL OPERATING EXPENSES      |       |       | TOE    | 2,153,615                    | 890,348  | 26,435 | 135,118 | 459,531 | 265,684 |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY - OPERATING EXPENSES AT PROPOSED REVENUE LEVELS  
\$1,000

PART 3

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

|                                  | INPUT | ALLOC | OUTPUT  |       |        |        |        |       |         |
|----------------------------------|-------|-------|---------|-------|--------|--------|--------|-------|---------|
| 1 SUMMARY - TOTAL TAXES          |       |       |         | LP-5  | LPEP   | ISA    | GH     | SL/AL | STANDBY |
| 2 TOTAL TAXES OTHER THAN INCOME, |       |       |         |       |        |        |        |       |         |
| 3 TOTAL AT PROPOSED LEVEL        | ET01P |       | 8,986   | 293   | 640    | 2,033  | 1,372  | 26    |         |
| 4 TOT DEF INC TAXES              | TXT   |       | -4,128  | -114  | -417   | -384   | 616    | -10   |         |
| 5 TOTAL ITC                      | TX91  |       | -852    | -27   | -61    | -200   | -159   | -3    |         |
| 6 GROSS RECEIPTS TAX             | TXGP  |       | 13,438  | 390   | 901    | 2,186  | 1,049  | 51    |         |
| 7 TOTAL STATE INC TAX            | TSTXP |       | 9,298   | 289   | 140    | 1,650  | 213    | 67    |         |
| 8 TOTAL FED INC TAX              | TFTXP |       | 26,383  | 819   | 399    | 4,680  | 605    | 192   |         |
| 9 TOTAL TAXES                    | TX99  |       | 53,126  | 1,650 | 1,602  | 9,965  | 3,695  | 323   |         |
| 10 SUMMARY - OPERATING EXPENSES  |       |       |         |       |        |        |        |       |         |
| 11 O & M PRODUCTION              | EE10  |       | 166,900 | 4,450 | 15,538 | 18,449 | 3,078  | 356   |         |
| 12 O & M TRANSMISSION            | EE20  |       | 1,512   | 46    | 131    | 252    | 20     | 4     |         |
| 13 O & M DISTRIBUTION            | EE30  |       | 2,367   | 84    | 218    | 2,144  | 5,606  | 6     |         |
| 14 O & M CUSTOMER ACCOUNTS       | EE56  |       | 142     | 1     | 0      | 176    | 21     | 0     |         |
| 15 O & M CUST SVC & INFO         | EE60  |       | 2       | 0     | 0      | 66     | 15     | 0     |         |
| 16 O & M SALES                   | EE65  |       | 604     | 18    | 51     | 127    | 10     | 2     |         |
| 17 O & M ADMIN & GENERAL         | EE79  |       | 16,058  | 462   | 1,433  | 2,860  | 1,757  | 40    |         |
| 18 ADJUSTS TO O & M EXPENSES     | EE99  |       | 9,866   | 294   | 866    | 1,515  | 37     | 25    |         |
| 19 TOTAL OPER & MAINT EXPENSES   | EE00  |       | 197,451 | 5,355 | 18,237 | 25,589 | 10,544 | 433   |         |
| 20 DEMAND COMPONENT              | EE00D |       | 48,513  | 1,473 | 4,192  | 9,650  | 785    | 133   |         |
| 21 ENERGY COMPONENT              | EE00E |       | 148,423 | 3,858 | 14,000 | 14,896 | 2,886  | 301   |         |
| 22 CUSTOMER COMPONENT            | EE00C |       | 515     | 25    | 45     | 1,043  | 6,873  | 0     |         |
| 23 DEPRECIATION & AMORTIZATION   | ED00  |       | 37,044  | 1,119 | 3,180  | 7,396  | 5,261  | 102   |         |
| 24 DEMAND COMPONENT              | ED00D |       | 36,935  | 1,112 | 3,166  | 7,104  | 577    | 102   |         |
| 25 CUSTOMER COMPONENT            | ED00C |       | 109     | 7     | 14     | 292    | 4,684  | 0     |         |
| 26 TAXES                         | TX99  |       | 53,126  | 1,650 | 1,602  | 9,965  | 3,695  | 323   |         |
| 27 DEMAND COMPONENT              | TX99D |       | 43,321  | 1,381 | 744    | 8,608  | 544    | 299   |         |
| 28 ENERGY COMPONENT              | TX99E |       | 9,387   | 261   | 857    | 1,002  | 186    | 24    |         |
| 29 CUSTOMER COMPONENT            | TX99C |       | 418     | 8     | 0      | 355    | 2,965  | 0     |         |
| 30 MISC ALLOWABLE EXPENSES       | TX89  |       | -4,293  | -129  | -370   | -712   | -57    | -12   |         |
| 31 TOTAL OPERATING EXPENSES      | TOE   |       | 283,328 | 7,995 | 22,649 | 42,238 | 19,443 | 846   |         |
| 32 DEMAND COMPONENT              | TOED  |       | 124,476 | 3,836 | 7,732  | 24,650 | 1,849  | 523   |         |
| 33 ENERGY COMPONENT              | TOEE  |       | 157,809 | 4,119 | 14,858 | 15,898 | 3,072  | 324   |         |
| 34 CUSTOMER COMPONENT            | TOEC  |       | 1,042   | 40    | 59     | 1,690  | 14,522 | 0     |         |
| 35 SUMMARY - OPERATING EXPENSES  |       |       |         |       |        |        |        |       |         |
| 36 STATE INCOME TAX              | TSTXP |       | 9,298   | 289   | 140    | 1,650  | 213    | 67    |         |
| 37 FEDERAL INCOME TAX            | TFTXP |       | 26,383  | 819   | 399    | 4,680  | 605    | 192   |         |
| 38 OTHER OPER EXP W/O SIT & FIT  | TOOE  |       | 247,646 | 6,887 | 22,110 | 35,908 | 18,626 | 587   |         |
| 39 TOTAL OPERATING EXPENSES      | TOE   |       | 283,328 | 7,995 | 22,649 | 42,238 | 19,443 | 846   |         |

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 2**

**DEMAND, ENERGY, AND CUSTOMER COMPONENTS OF REVENUE  
REQUIREMENTS  
PRESENT AND PROPOSED RATES**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

Demand, energy, and customer components of the class revenue requirements are provided for informational and reference purposes. The components for present and proposed rates at class rates of return and at class rates of return equal to the jurisdictional system rate of return also are provided. The summary shows the results of these four scenarios, obtained as extensions of the studies presented in Sections III and IV.

The process for the "Present Rates" scenario, using class rate base data, class percent rates of return, and other elements of the revenue requirements calculated in Section III as a starting point, is illustrated herein. Income taxes are calculated independently for each class revenue component and assembled with the other elements to produce the final revenue requirements by component. Class totals represent Section III totals.

Calculations for the remaining three scenarios are made by changing class rates of return to obtain corresponding returns and taxes and components of the revenue requirements.

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 PRESENT & PROPOSED RATES - SUMMARY OF DEMAND ENERGY AND CUSTOMER COMPONENTS

PART 3

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

|                         | INPUT                      | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3    | LP-4    |
|-------------------------|----------------------------|-------|--------|------------------------------|-----------|--------|---------|---------|---------|
| <b>1 PRESENT RATES</b>  |                            |       |        |                              |           |        |         |         |         |
| =====                   |                            |       |        |                              |           |        |         |         |         |
| 1                       | AT CLASS % RATE OF RETURN  | RTRA  |        | 7.31                         | 5.84      | -2.36  | 14.41   | 9.93    | 8.96    |
| 2                       | TOTAL REVENUE REQUIREMENTS |       | RRA1   | 2,204,031                    | 887,112   | 19,774 | 162,217 | 507,172 | 273,353 |
| 3                       | DEMAND COMPONENT           |       | RRA1D  | 1,184,424                    | 429,836   | 8,343  | 89,629  | 327,686 | 160,072 |
| 4                       | ENERGY COMPONENT           |       | RRA1E  | 768,189                      | 272,254   | 9,585  | 38,591  | 169,062 | 111,757 |
| 5                       | CUSTOMER COMPONENT         |       | RRA1C  | 251,418                      | 185,022   | 1,845  | 33,997  | 10,423  | 1,525   |
| 6                       | AT SYSTEM % RATE OF RETURN | RTRB  |        | 7.31                         | 7.31      | 7.31   | 7.31    | 7.31    | 7.31    |
| 7                       | TOTAL REVENUE REQUIREMENTS |       | RRA2   | 2,204,031                    | 947,897   | 37,062 | 123,343 | 456,588 | 257,447 |
| 8                       | DEMAND COMPONENT           |       | RRA2D  | 1,175,472                    | 476,629   | 24,003 | 59,697  | 278,858 | 144,547 |
| 9                       | ENERGY COMPONENT           |       | RRA2E  | 768,289                      | 272,928   | 9,744  | 38,128  | 168,304 | 111,466 |
| 10                      | CUSTOMER COMPONENT         |       | RRA2C  | 260,270                      | 198,339   | 3,316  | 25,517  | 9,427   | 1,435   |
| <b>2 PROPOSED RATES</b> |                            |       |        |                              |           |        |         |         |         |
| =====                   |                            |       |        |                              |           |        |         |         |         |
| 11                      | AT CLASS % RATE OF RETURN  | RTRC  |        | 10.17                        | 9.13      | -0.43  | 15.64   | 11.73   | 11.87   |
| 12                      | TOTAL REVENUE REQUIREMENTS |       | RRA3   | 2,461,957                    | 1,022,733 | 23,212 | 168,521 | 541,271 | 301,138 |
| 13                      | DEMAND COMPONENT           |       | RRA3D  | 1,397,122                    | 527,270   | 11,454 | 94,358  | 360,576 | 187,198 |
| 14                      | ENERGY COMPONENT           |       | RRA3E  | 769,810                      | 273,147   | 9,617  | 38,674  | 169,584 | 112,187 |
| 15                      | CUSTOMER COMPONENT         |       | RRA3C  | 295,026                      | 222,316   | 2,141  | 35,489  | 11,111  | 1,753   |
| 16                      | AT SYSTEM % RATE OF RETURN | RTRD  |        | 10.17                        | 10.17     | 10.17  | 10.17   | 10.17   | 10.17   |
| 17                      | TOTAL REVENUE REQUIREMENTS |       | RRA4   | 2,461,957                    | 1,065,767 | 42,177 | 138,591 | 511,343 | 284,703 |
| 18                      | DEMAND COMPONENT           |       | RRA4D  | 1,394,458                    | 567,341   | 28,633 | 71,315  | 331,684 | 171,125 |
| 19                      | ENERGY COMPONENT           |       | RRA4E  | 772,095                      | 274,277   | 9,791  | 38,317  | 169,136 | 112,020 |
| 20                      | CUSTOMER COMPONENT         |       | RRA4C  | 295,404                      | 224,150   | 3,752  | 28,959  | 10,522  | 1,559   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
PRESENT & PROPOSED RATES - SUMMARY OF DEMAND ENERGY AND CUSTOMER COMPONENTS

PART 3

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

|    | INPUT                      | ALLOC | OUTPUT | LP-5    | LPEP  | ISA.   | GH     | SL/AL  | STANDBY |
|----|----------------------------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1  | PRESENT RATES<br>=====     |       |        |         |       |        |        |        |         |
| 1  | AT CLASS % RATE OF RETURN  | RTRA  |        | 5.34    | 8.09  | 0.79   | 5.75   | 4.72   | 24.58   |
| 2  | TOTAL REVENUE REQUIREMENTS |       | RR A1  | 259,612 | 8,405 | 20,449 | 43,628 | 21,161 | 1,148   |
| 3  | DEMAND COMPONENT           |       | RR A1D | 124,378 | 4,846 | 7,800  | 28,327 | 2,640  | 867     |
| 4  | ENERGY COMPONENT           |       | RR A1E | 134,413 | 3,513 | 12,590 | 13,529 | 2,614  | 281     |
| 5  | CUSTOMER COMPONENT         |       | RR A1C | 821     | 46    | 59     | 1,773  | 15,907 | 0       |
| 6  | AT SYSTEM % RATE OF RETURN | RTRB  |        | 7.31    | 7.31  | 7.31   | 7.31   | 7.31   | 7.31    |
| 7  | TOTAL REVENUE REQUIREMENTS |       | RR A2  | 276,685 | 8,175 | 24,095 | 46,939 | 25,111 | 689     |
| 8  | DEMAND COMPONENT           |       | RR A2D | 140,838 | 4,621 | 11,279 | 31,463 | 3,122  | 415     |
| 9  | ENERGY COMPONENT           |       | RR A2E | 135,013 | 3,509 | 12,735 | 13,564 | 2,624  | 274     |
| 10 | CUSTOMER COMPONENT         |       | RR A2C | 832     | 44    | 82     | 1,912  | 19,366 | 0       |
| 2  | PROPOSED RATES<br>=====    |       |        |         |       |        |        |        |         |
| 11 | AT CLASS % RATE OF RETURN  | RTRC  |        | 10.00   | 9.65  | 0.82   | 9.00   | 6.66   | 24.85   |
| 12 | TOTAL REVENUE REQUIREMENTS |       | RR A3  | 299,722 | 8,868 | 20,480 | 50,669 | 24,187 | 1,156   |
| 13 | DEMAND COMPONENT           |       | RR A3D | 164,225 | 5,296 | 7,832  | 34,999 | 3,039  | 875     |
| 14 | ENERGY COMPONENT           |       | RR A3E | 133,978 | 3,523 | 12,591 | 13,604 | 2,623  | 282     |
| 15 | CUSTOMER COMPONENT         |       | RR A3C | 1,519   | 50    | 57     | 2,066  | 18,524 | 0       |
| 16 | AT SYSTEM % RATE OF RETURN | RTRD  |        | 10.17   | 10.17 | 10.17  | 10.17  | 10.17  | 10.17   |
| 17 | TOTAL REVENUE REQUIREMENTS |       | RR A4  | 301,169 | 9,020 | 25,709 | 53,154 | 29,558 | 766     |
| 18 | DEMAND COMPONENT           |       | RR A4D | 164,561 | 5,442 | 12,817 | 37,354 | 3,695  | 491     |
| 19 | ENERGY COMPONENT           |       | RR A4E | 135,688 | 3,526 | 12,797 | 13,630 | 2,638  | 275     |
| 20 | CUSTOMER COMPONENT         |       | RR A4C | 921     | 51    | 94     | 2,170  | 23,226 | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS FOR  
 INCOME TAX CALCULATION

PART 3

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

|                                   | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1   | GS-3    | LP-4    |
|-----------------------------------|-------|-------|--------|------------------------------|---------|--------|--------|---------|---------|
| 1 REVENUE REQUIREMENTS EXCLUDING  |       |       |        |                              |         |        |        |         |         |
| 2 RETURN INCOME & GR REC TAX      |       |       |        |                              |         |        |        |         |         |
| 3 O & M PRODUCTION                |       |       | EE10   | 981,294                      | 353,631 | 13,430 | 48,844 | 216,862 | 139,756 |
| 4 DEMAND COMPONENT                |       |       | EE10D  | 177,239                      | 68,038  | 3,240  | 8,941  | 40,740  | 23,080  |
| 5 ENERGY COMPONENT                |       |       | EE10E  | 804,055                      | 285,593 | 10,190 | 39,903 | 176,122 | 116,676 |
| 6 O & M TRANSMISSION              |       |       | EE20   | 10,487                       | 4,025   | 192    | 529    | 2,411   | 1,365   |
| 7 O & M DISTRIBUTION              |       |       | EE30   | 92,936                       | 51,714  | 2,093  | 7,737  | 15,501  | 5,466   |
| 8 DEMAND COMPONENT                |       |       | EE30D  | 49,588                       | 23,343  | 1,374  | 3,114  | 12,853  | 4,992   |
| 9 CUSTOMER COMPONENT              |       |       | EE30C  | 43,348                       | 28,371  | 719    | 4,623  | 2,648   | 474     |
| 10 O & M CUSTOMER ACCTS           |       |       | EE56   | 51,982                       | 43,959  | 552    | 4,688  | 2,000   | 443     |
| 11 O & M CUST SERV & INFO         |       |       | EE60   | 18,067                       | 15,693  | 214    | 1,786  | 279     | 12      |
| 12 O & M SALES                    |       |       | EE65   | 4,959                        | 2,003   | 102    | 264    | 1,172   | 606     |
| 13 O & M ADMIN & GENERAL          |       |       | EE79   | 149,436                      | 72,416  | 2,515  | 9,329  | 27,526  | 15,040  |
| 14 DEMAND COMPONENT               |       |       | EE79D  | 83,962                       | 33,764  | 1,709  | 4,456  | 19,783  | 10,324  |
| 15 ENERGY COMPONENT               |       |       | EE79E  | 32,126                       | 11,411  | 407    | 1,594  | 7,037   | 4,662   |
| 16 CUSTOMER COMPONENT             |       |       | EE79C  | 33,348                       | 27,241  | 400    | 3,279  | 706     | 54      |
| 17 O & M ADJUSTMENTS              |       |       | EE99   | 63,766                       | 23,135  | 1,122  | 3,114  | 15,051  | 8,741   |
| 18 DEMAND COMPONENT               |       |       | EE99D  | 57,732                       | 22,062  | 1,045  | 2,896  | 13,240  | 7,559   |
| 19 ENERGY COMPONENT               |       |       | EE99E  | 8,137                        | 2,889   | 104    | 403    | 1,783   | 1,181   |
| 20 CUSTOMER COMPONENT             |       |       | EE99C  | -2,103                       | -1,816  | -26    | -185   | 28      | 1       |
| 21 DEPRECIATION & AMORTIZATION    |       |       | ED00   | 320,797                      | 138,938 | 6,093  | 18,444 | 67,685  | 35,535  |
| 22 DEMAND COMPONENT               |       |       | ED00D  | 284,093                      | 112,790 | 5,630  | 14,869 | 66,427  | 35,381  |
| 23 CUSTOMER COMPONENT             |       |       | ED00C  | 36,704                       | 26,148  | 463    | 3,575  | 1,258   | 154     |
| 24 TAXES OTHER THAN INCOME & GR   |       |       | TOTI   | 64,088                       | 33,473  | 1,305  | 4,409  | 12,160  | 5,401   |
| 25 DEMAND COMPONENT               |       |       | TOTID  | 46,226                       | 20,201  | 1,085  | 2,677  | 11,563  | 5,293   |
| 26 ENERGY COMPONENT               |       |       | TOTIE  | 387                          | 138     | 5      | 19     | 85      | 56      |
| 27 CUSTOMER COMPONENT             |       |       | TOTIC  | 17,475                       | 13,135  | 214    | 1,714  | 510     | 53      |
| 28 MISC ALLOWABLE EXPENSE         |       |       | TX89   | -29,674                      | -11,377 | -540   | -1,497 | -6,815  | -3,872  |
| 29 OTHER OPERATING REVS - CR      |       |       | ROOT   | 165,535                      | 63,271  | 2,358  | 8,694  | 35,469  | 22,223  |
| 30 DEMAND COMPONENT               |       |       | ROOTD  | 31,806                       | 12,959  | 668    | 1,713  | 7,547   | 3,842   |
| 31 ENERGY COMPONENT               |       |       | ROOTE  | 126,522                      | 44,940  | 1,604  | 6,278  | 27,714  | 18,360  |
| 32 CUSTOMER COMPONENT             |       |       | ROOTC  | 7,207                        | 5,371   | 87     | 703    | 208     | 20      |
| 33 TOTAL REVENUE REQMTS EXCLUDING |       |       |        |                              |         |        |        |         |         |
| 34 RETURN INCOME & GR REC TAX     |       |       | TXDT   | 1,562,603                    | 664,339 | 24,720 | 88,953 | 318,363 | 186,270 |
| 35 DEMAND COMPONENT               |       |       | TXDTD  | 652,805                      | 261,889 | 13,171 | 34,536 | 153,828 | 80,883  |
| 36 ENERGY COMPONENT               |       |       | TXDTE  | 718,183                      | 255,091 | 9,102  | 35,640 | 157,315 | 104,214 |
| 37 CUSTOMER COMPONENT             |       |       | TXDTC  | 191,615                      | 147,359 | 2,448  | 18,777 | 7,221   | 1,172   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS FOR  
INCOME TAX CALCULATION

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT  |       |        |        |        |       |         |
|----|--------------------------------|-------|---------|-------|--------|--------|--------|-------|---------|
|    |                                |       |         | LP-5  | LPEP   | ISA    | GH     | SL/AL | STANDBY |
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |         |       |        |        |        |       |         |
| 2  | RETURN INCOME & GR REC TAX     |       |         |       |        |        |        |       |         |
| 3  | O & M PRODUCTION               | EE10  | 166,900 | 4,450 | 15,538 | 18,449 | 3,078  | 356   |         |
| 4  | DEMAND COMPONENT               | EE10D | 25,554  | 775   | 2,206  | 4,264  | 331    | 70    |         |
| 5  | ENERGY COMPONENT               | EE10E | 141,346 | 3,675 | 13,332 | 14,185 | 2,747  | 286   |         |
| 6  | O & M TRANSMISSION             | EE20  | 1,512   | 46    | 131    | 252    | 20     | 4     |         |
| 7  | O & M DISTRIBUTION             | EE30  | 2,367   | 84    | 218    | 2,144  | 5,606  | 6     |         |
| 8  | DEMAND COMPONENT               | EE30D | 2,025   | 63    | 176    | 1,500  | 142    | 6     |         |
| 9  | CUSTOMER COMPONENT             | EE30C | 342     | 21    | 42     | 644    | 5,464  | 0     |         |
| 10 | O & M CUSTOMER ACCTS           | EE56  | 142     | 1     | 0      | 176    | 21     | 0     |         |
| 11 | O & M CUST SERV & INFO         | EE60  | 2       | 0     | 0      | 66     | 15     | 0     |         |
| 12 | O & M SALES                    | EE65  | 604     | 18    | 51     | 127    | 10     | 2     |         |
| 13 | O & M ADMIN & GENERAL          | EE79  | 16,058  | 462   | 1,433  | 2,860  | 1,757  | 40    |         |
| 14 | DEMAND COMPONENT               | EE79D | 10,380  | 314   | 897    | 2,130  | 177    | 28    |         |
| 15 | ENERGY COMPONENT               | EE79E | 5,647   | 146   | 533    | 567    | 110    | 12    |         |
| 16 | CUSTOMER COMPONENT             | EE79C | 31      | 2     | 3      | 162    | 1,470  | 0     |         |
| 17 | O & M ADJUSTMENTS              | EE99  | 9,866   | 294   | 866    | 1,515  | 37     | 25    |         |
| 18 | DEMAND COMPONENT               | EE99D | 8,437   | 256   | 731    | 1,377  | 106    | 23    |         |
| 19 | ENERGY COMPONENT               | EE99E | 1,430   | 37    | 135    | 143    | 29     | 3     |         |
| 20 | CUSTOMER COMPONENT             | EE99C | -1      | -1    | 0      | -6     | -97    | 0     |         |
| 21 | DEPRECIATION & AMORTIZATION    | ED00  | 37,044  | 1,119 | 3,180  | 7,396  | 5,261  | 102   |         |
| 22 | DEMAND COMPONENT               | ED00D | 36,935  | 1,112 | 3,166  | 7,104  | 577    | 102   |         |
| 23 | CUSTOMER COMPONENT             | ED00C | 109     | 7     | 14     | 292    | 4,684  | 0     |         |
| 24 | TAXES OTHER THAN INCOME & GR   | TOTI  | 3,826   | 146   | 150    | 1,406  | 1,800  | 12    |         |
| 25 | DEMAND COMPONENT               | TOTID | 3,721   | 142   | 140    | 1,282  | 110    | 12    |         |
| 26 | ENERGY COMPONENT               | TOTIE | 68      | 1     | 6      | 7      | 2      | 0     |         |
| 27 | CUSTOMER COMPONENT             | TOTIC | 37      | 2     | 4      | 117    | 1,689  | 0     |         |
| 28 | MISC ALLOWABLE EXPENSE         | TX89  | -4,293  | -129  | -370   | -712   | -57    | -12   |         |
| 29 | OTHER OPERATING REVS - CR      | ROOT  | 25,996  | 692   | 2,423  | 3,099  | 1,254  | 56    |         |
| 30 | DEMAND COMPONENT               | ROOTD | 3,741   | 113   | 323    | 820    | 70     | 10    |         |
| 31 | ENERGY COMPONENT               | ROOTE | 22,241  | 578   | 2,098  | 2,232  | 431    | 46    |         |
| 32 | CUSTOMER COMPONENT             | ROOTC | 15      | 1     | 1      | 48     | 753    | 0     |         |
| 33 | TOTAL REVENUE REQMTS EXCLUDING |       |         |       |        |        |        |       |         |
| 34 | RETURN INCOME & GR REC TAX     | TXDT  | 208,032 | 5,799 | 18,774 | 30,580 | 16,294 | 479   |         |
| 35 | DEMAND COMPONENT               | TXDTD | 81,136  | 2,485 | 6,805  | 16,503 | 1,345  | 224   |         |
| 36 | ENERGY COMPONENT               | TXDTE | 126,250 | 3,281 | 11,908 | 12,671 | 2,456  | 255   |         |
| 37 | CUSTOMER COMPONENT             | TXDTC | 647     | 34    | 60     | 1,405  | 12,492 | 0     |         |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
PRESENT REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
\$1,000

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|----|--------------------------------|-------|--------|------------------------------|---------|--------|---------|---------|---------|
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |        |                              |         |        |         |         |         |
| 2  | RETURN INCOME & GR REC TAX     |       | TXDT   | 1,562,603                    | 664,339 | 24,720 | 88,953  | 318,363 | 186,270 |
| 3  | DEMAND COMPONENT               |       | TXDTD  | 652,805                      | 261,889 | 13,171 | 34,536  | 153,828 | 80,883  |
| 4  | ENERGY COMPONENT               |       | TXDTE  | 718,183                      | 255,091 | 9,102  | 35,640  | 157,315 | 104,214 |
| 5  | CUSTOMER COMPONENT             |       | TXDTC  | 191,615                      | 147,359 | 2,448  | 18,777  | 7,221   | 1,172   |
| 6  | AT CLASS % RATE OF RETURN      | RTRA  |        | 7.31                         | 5.84    | -2.36  | 14.41   | 9.93    | 8.96    |
| 7  | RETURN ON RATE BASE            |       | RTNA1  | 366,622                      | 133,414 | -2,332 | 43,618  | 105,793 | 47,803  |
| 8  | DEMAND COMPONENT               |       | RTNAD  | 316,281                      | 102,649 | -2,109 | 33,435  | 102,070 | 46,629  |
| 9  | ENERGY COMPONENT               |       | RTNAE  | 5,346                        | 1,536   | -22    | 528     | 1,606   | 950     |
| 10 | CUSTOMER COMPONENT             |       | RTNAC  | 44,996                       | 29,230  | -201   | 9,655   | 2,116   | 226     |
| 11 | INCOME TAXES                   |       | TSF1   | 209,079                      | 61,512  | -3,108 | 27,008  | 67,267  | 32,147  |
| 12 | DEMAND COMPONENT               |       | TSF1D  | 180,016                      | 51,087  | -2,871 | 21,185  | 61,392  | 28,806  |
| 13 | ENERGY COMPONENT               |       | TSF1E  | 21,753                       | 7,509   | 219    | 1,273   | 5,098   | 3,260   |
| 14 | CUSTOMER COMPONENT             |       | TSF1C  | 7,310                        | 2,915   | -456   | 4,551   | 776     | 81      |
| 15 | ANNUALIZATION REVENUES         | ANN   |        | 25,615                       | 8,192   | 367    | 3,393   | 5,340   | 4,745   |
| 16 | DEMAND COMPONENT               |       | ANN1D  | 13,765                       | 2,877   | 235    | 2,549   | 3,255   | 3,428   |
| 17 | ENERGY COMPONENT               |       | ANN1E  | 8,928                        | 3,164   | 111    | 449     | 1,964   | 1,299   |
| 18 | CUSTOMER COMPONENT             |       | ANN1C  | 2,922                        | 2,151   | 21     | 395     | 121     | 18      |
| 19 | LATE PAY CHARGES               |       | R11    | 7,074                        | 3,509   | 27     | 1,314   | 1,528   | 376     |
| 20 | DEMAND COMPONENT               |       | R111D  | 3,801                        | 2,041   | -10    | 1,081   | 952     | 13      |
| 21 | ENERGY COMPONENT               |       | R111E  | 2,466                        | 874     | 31     | 124     | 542     | 359     |
| 22 | CUSTOMER COMPONENT             |       | R111C  | 807                          | 594     | 6      | 109     | 34      | 4       |
| 23 | REVENUE REQTS BEFORE GRT       |       | RRBA   | 2,105,615                    | 847,564 | 18,887 | 154,872 | 484,555 | 261,100 |
| 24 | DEMAND COMPONENT               |       | RRBAD  | 1,131,536                    | 410,707 | 7,966  | 85,525  | 313,084 | 152,877 |
| 25 | ENERGY COMPONENT               |       | RRBAE  | 733,887                      | 260,098 | 9,157  | 36,868  | 161,513 | 106,767 |
| 26 | CUSTOMER COMPONENT             |       | RRBAC  | 240,192                      | 176,759 | 1,763  | 32,479  | 9,958   | 1,457   |
| 27 | GROSS RECEIPTS TAX @ 44 MILL   |       | GRTA1  | 98,416                       | 39,548  | 887    | 7,345   | 22,617  | 12,253  |
| 28 | DEMAND COMPONENT               |       | GRTA1D | 52,888                       | 19,129  | 377    | 4,103   | 14,604  | 7,194   |
| 29 | ENERGY COMPONENT               |       | GRTA1E | 34,302                       | 12,156  | 428    | 1,723   | 7,549   | 4,990   |
| 30 | CUSTOMER COMPONENT             |       | GRTA1C | 11,226                       | 8,262   | 82     | 1,518   | 465     | 69      |
| 31 | TOTAL REVENUE REQUIREMENTS     |       | RRA1   | 2,204,031                    | 887,112 | 19,774 | 162,217 | 507,172 | 273,353 |
| 32 | DEMAND COMPONENT               |       | RRA1D  | 1,184,424                    | 429,836 | 8,343  | 89,629  | 327,686 | 160,072 |
| 33 | ENERGY COMPONENT               |       | RRA1E  | 768,189                      | 272,254 | 9,585  | 38,591  | 169,062 | 111,757 |
| 34 | CUSTOMER COMPONENT             |       | RRA1C  | 251,418                      | 185,022 | 1,845  | 33,997  | 10,423  | 1,525   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
PRESENT REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
\$1,000

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|----|--------------------------------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |        |         |       |        |        |        |         |
| 2  | RETURN INCOME & GR REC TAX     |       | TXDT   | 208,032 | 5,799 | 18,774 | 30,580 | 16,294 | 479     |
| 3  | DEMAND COMPONENT               |       | TXDTD  | 81,136  | 2,485 | 6,805  | 16,503 | 1,345  | 224     |
| 4  | ENERGY COMPONENT               |       | TXDTE  | 126,250 | 3,281 | 11,908 | 12,671 | 2,456  | 255     |
| 5  | CUSTOMER COMPONENT             |       | TXDTC  | 647     | 34    | 60     | 1,405  | 12,492 | 0       |
| 6  | AT CLASS % RATE OF RETURN      | RTRA  |        | 5.34    | 8.09  | 0.79   | 5.75   | 4.72   | 24.58   |
| 7  | RETURN ON RATE BASE            |       | RTNAD  | 25,675  | 1,312 | 244    | 6,737  | 3,996  | 362     |
| 8  | DEMAND COMPONENT               |       | RTNAD  | 24,934  | 1,276 | 233    | 6,375  | 434    | 355     |
| 9  | ENERGY COMPONENT               |       | RTNAE  | 618     | 27    | 10     | 74     | 12     | 7       |
| 10 | CUSTOMER COMPONENT             |       | RTNAC  | 122     | 9     | 2      | 287    | 3,550  | 0       |
| 11 | INCOME TAXES                   |       | TSF1   | 19,364  | 924   | 531    | 3,552  | -375   | 257     |
| 12 | DEMAND COMPONENT               |       | TSF1D  | 15,798  | 821   | 240    | 3,145  | 168    | 245     |
| 13 | ENERGY COMPONENT               |       | TSF1E  | 3,538   | 100   | 297    | 379    | 68     | 12      |
| 14 | CUSTOMER COMPONENT             |       | TSF1C  | 28      | 3     | -6     | 28     | -610   | 0       |
| 15 | ANNUALIZATION REVENUES         | ANN   |        | 4,973   | 0     | 0      | -1,014 | -381   | 0       |
| 16 | DEMAND COMPONENT               |       | ANN1D  | 3,401   | -42   | -147   | -1,192 | -596   | -3      |
| 17 | ENERGY COMPONENT               |       | ANN1E  | 1,562   | 41    | 147    | 157    | 31     | 3       |
| 18 | CUSTOMER COMPONENT             |       | ANN1C  | 10      | 1     | 0      | 21     | 184    | 0       |
| 19 | LATE PAY CHARGES               |       | R11    | 133     | 0     | 0      | 135    | 52     | 0       |
| 20 | DEMAND COMPONENT               |       | R111D  | -302    | -12   | -40    | 86     | -7     | -1      |
| 21 | ENERGY COMPONENT               |       | R111E  | 432     | 12    | 40     | 43     | 8      | 1       |
| 22 | CUSTOMER COMPONENT             |       | R111C  | 3       | 0     | 0      | 6      | 51     | 0       |
| 23 | REVENUE REQTS BEFORE GRT       |       | RRBA   | 247,964 | 8,035 | 19,549 | 41,747 | 20,245 | 1,097   |
| 24 | DEMAND COMPONENT               |       | RRBAD  | 118,769 | 4,635 | 7,465  | 27,129 | 2,551  | 828     |
| 25 | ENERGY COMPONENT               |       | RRBAE  | 128,411 | 3,357 | 12,028 | 12,924 | 2,496  | 268     |
| 26 | CUSTOMER COMPONENT             |       | RRBAC  | 784     | 44    | 56     | 1,694  | 15,198 | 0       |
| 27 | GROSS RECEIPTS TAX @ 44 MILL   |       | GRTA1  | 11,648  | 370   | 900    | 1,881  | 916    | 51      |
| 28 | DEMAND COMPONENT               |       | GRTA1D | 5,609   | 211   | 335    | 1,198  | 90     | 38      |
| 29 | ENERGY COMPONENT               |       | GRTA1E | 6,002   | 157   | 563    | 604    | 117    | 13      |
| 30 | CUSTOMER COMPONENT             |       | GRTA1C | 36      | 2     | 3      | 79     | 710    | 0       |
| 31 | TOTAL REVENUE REQUIREMENTS     |       | RR1A1  | 259,612 | 8,405 | 20,449 | 43,628 | 21,161 | 1,148   |
| 32 | DEMAND COMPONENT               |       | RR1A1D | 124,378 | 4,846 | 7,800  | 28,327 | 2,640  | 867     |
| 33 | ENERGY COMPONENT               |       | RR1A1E | 134,413 | 3,513 | 12,590 | 13,529 | 2,614  | 281     |
| 34 | CUSTOMER COMPONENT             |       | RR1A1C | 821     | 46    | 59     | 1,773  | 15,907 | 0       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES FOR  
PRESENT REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1   | GS-3    | LP-4   |
|----|-------------------------------|-------|--------|------------------------------|---------|--------|--------|---------|--------|
| 1  | AT CLASS % RATE OF RETURN     | RTRA  |        | 7.31                         | 5.84    | -2.36  | 14.41  | 9.93    | 8.96   |
| 2  | RETURN ON RATE BASE           |       | RTNA1  | 366,622                      | 133,414 | -2,332 | 43,618 | 105,793 | 47,803 |
| 3  | DEMAND COMPONENT              |       | RTNAD  | 316,281                      | 102,649 | -2,109 | 33,435 | 102,070 | 46,629 |
| 4  | ENERGY COMPONENT              |       | RTNAE  | 5,346                        | 1,536   | -22    | 528    | 1,606   | 950    |
| 5  | CUSTOMER COMPONENT            |       | RTNAC  | 44,996                       | 29,230  | -201   | 9,655  | 2,116   | 226    |
| 6  | ADJUSTMENT TO TAXABLE INCOME  |       | TAT    | -82,016                      | -50,075 | -1,984 | -6,687 | -13,959 | -3,927 |
| 7  | DEMAND COMPONENT              |       | TATD   | -71,213                      | -33,364 | -1,877 | -4,464 | -18,286 | -7,334 |
| 8  | ENERGY COMPONENT              |       | TATE   | 24,493                       | 8,765   | 322    | 1,218  | 5,388   | 3,522  |
| 9  | CUSTOMER COMPONENT            |       | TATC   | -35,295                      | -25,476 | -429   | -3,440 | -1,062  | -115   |
| 10 | FEDERAL INCOME TAX ADJUSTMENT |       | TAFI   | 804                          | 363     | 16     | 48     | 172     | 86     |
| 11 | DEMAND COMPONENT              |       | TAFID  | 701                          | 287     | 15     | 38     | 169     | 85     |
| 12 | ENERGY COMPONENT              |       | TAFIE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 13 | CUSTOMER COMPONENT            |       | TAFIC  | 103                          | 76      | 1      | 10     | 3       | 1      |
| 14 | STATE INCOME TAX ADJUSTMENT   |       | TSTA   | 213                          | 96      | 5      | 13     | 45      | 23     |
| 15 | DEMAND COMPONENT              |       | TSTAD  | 186                          | 76      | 5      | 10     | 44      | 23     |
| 16 | ENERGY COMPONENT              |       | TSTAE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 17 | CUSTOMER COMPONENT            |       | TSTAC  | 27                           | 20      | 0      | 3      | 1       | 0      |
| 18 | SUMMARY FOR FEDERAL INCOME    |       |        |                              |         |        |        |         |        |
| 19 | TAX CALCULATION               |       |        |                              |         |        |        |         |        |
| 20 | (2)+(6)+(10)+(14)             |       | TFTI1  | 285,623                      | 83,798  | -4,295 | 36,992 | 92,051  | 43,985 |
| 21 | DEMAND COMPONENT              |       | TFTI1D | 245,954                      | 69,649  | -3,967 | 29,019 | 83,998  | 39,402 |
| 22 | ENERGY COMPONENT              |       | TFTI1E | 29,838                       | 10,300  | 300    | 1,746  | 6,994   | 4,472  |
| 23 | CUSTOMER COMPONENT            |       | TFTI1C | 9,831                        | 3,850   | -629   | 6,228  | 1,058   | 111    |
| 24 | FEDERAL INCOME TAX            |       |        |                              |         |        |        |         |        |
| 25 | .35 / .65 X (20)+(10)         |       | TFIT1  | 154,601                      | 45,485  | -2,297 | 19,967 | 49,738  | 23,770 |
| 26 | DEMAND COMPONENT              |       | TFIT1D | 133,137                      | 37,791  | -2,121 | 15,663 | 45,399  | 21,302 |
| 27 | ENERGY COMPONENT              |       | TFIT1E | 16,067                       | 5,546   | 162    | 940    | 3,766   | 2,408  |
| 28 | CUSTOMER COMPONENT            |       | TFIT1C | 5,397                        | 2,148   | -337   | 3,363  | 574     | 60     |
| 29 | ADJ TO STATE TAXABLE INCOME   |       | TASI   | 83                           | 101     | 0      | 12     | -12     | -9     |
| 30 | DEMAND COMPONENT              |       | TASID  | -215                         | -75     | -3     | -10    | -47     | -31    |
| 31 | ENERGY COMPONENT              |       | TASIE  | 146                          | 52      | 2      | 7      | 32      | 21     |
| 32 | CUSTOMER COMPONENT            |       | TASIC  | 152                          | 124     | 2      | 15     | 3       | 0      |
| 33 | SUMMARY FOR STATE INCOME      |       |        |                              |         |        |        |         |        |
| 34 | TAX CALCULATION               |       |        |                              |         |        |        |         |        |
| 35 | (2)+(6)+(14)+(25)+(29)        |       | TSTI1  | 439,503                      | 129,022 | -6,607 | 56,923 | 141,605 | 67,661 |
| 36 | DEMAND COMPONENT              |       | TSTI1D | 378,175                      | 107,077 | -6,107 | 44,634 | 129,180 | 60,589 |
| 37 | ENERGY COMPONENT              |       | TSTI1E | 46,051                       | 15,898  | 465    | 2,693  | 10,793  | 6,901  |
| 38 | CUSTOMER COMPONENT            |       | TSTI1C | 15,276                       | 6,047   | -965   | 9,596  | 1,632   | 171    |
| 39 | STATE INCOME TAX              |       |        |                              |         |        |        |         |        |
| 40 | .1099 / .8901 X (35)+(14)     |       | TSIT1  | 54,478                       | 16,027  | -811   | 7,041  | 17,529  | 8,377  |
| 41 | DEMAND COMPONENT              |       | TSIT1D | 46,879                       | 13,296  | -749   | 5,521  | 15,994  | 7,504  |
| 42 | ENERGY COMPONENT              |       | TSIT1E | 5,686                        | 1,963   | 57     | 333    | 1,332   | 852    |
| 43 | CUSTOMER COMPONENT            |       | TSIT1C | 1,913                        | 767     | -119   | 1,188  | 202     | 21     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR  
 PRESENT REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 PPLC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3

|    | INPUT                        | ALLOC | OUTPUT |        |       |       |        |        |         |
|----|------------------------------|-------|--------|--------|-------|-------|--------|--------|---------|
|    |                              |       |        | LP-5   | LPEP  | ISA   | GH     | SL/AL  | STANDBY |
| 1  | AT CLASS % RATE OF RETURN    | RTRA  |        | 5.34   | 8.09  | 0.79  | 5.75   | 4.72   | 24.58   |
| 2  | RETURN ON RATE BASE          |       | RTNA1  | 25,675 | 1,312 | 244   | 6,737  | 3,996  | 362     |
| 3  | DEMAND COMPONENT             |       | RTNAD  | 24,934 | 1,276 | 233   | 6,375  | 434    | 355     |
| 4  | ENERGY COMPONENT             |       | RTNAE  | 618    | 27    | 10    | 74     | 12     | 7       |
| 5  | CUSTOMER COMPONENT           |       | RTNAC  | 122    | 9     | 2     | 287    | 3,550  | 0       |
| 6  | ADJUSTMENT TO TAXABLE INCOME |       | TAT    | 673    | -53   | 470   | -1,916 | -4,549 | -9      |
| 7  | DEMAND COMPONENT             |       | TATD   | -3,477 | -158  | 82    | -2,110 | -207   | -18     |
| 8  | ENERGY COMPONENT             |       | TATE   | 4,234  | 110   | 398   | 446    | 80     | 10      |
| 9  | CUSTOMER COMPONENT           |       | TATC   | -84    | -5    | -11   | -251   | -4,422 | 0       |
| 10 | FEDERAL INCOME TAX ADJUSTMEN |       | TAFI   | 79     | 3     | 6     | 18     | 13     | 0       |
| 11 | DEMAND COMPONENT             |       | TAFID  | 79     | 3     | 6     | 17     | 2      | 0       |
| 12 | ENERGY COMPONENT             |       | TAFIE  | 0      | 0     | 0     | 0      | 0      | 0       |
| 13 | CUSTOMER COMPONENT           |       | TAFIC  | 0      | 0     | 0     | 1      | 11     | 0       |
| 14 | STATE INCOME TAX ADJUSTMENT  |       | TSIA   | 21     | 1     | 1     | 5      | 3      | 0       |
| 15 | DEMAND COMPONENT             |       | TSIAD  | 21     | 1     | 1     | 5      | 0      | 0       |
| 16 | ENERGY COMPONENT             |       | TSIAE  | 0      | 0     | 0     | 0      | 0      | 0       |
| 17 | CUSTOMER COMPONENT           |       | TSIAC  | 0      | 0     | 0     | 0      | 3      | 0       |
| 18 | SUMMARY FOR FEDERAL INCOME   |       |        |        |       |       |        |        |         |
| 19 | TAX CALCULATION              |       |        |        |       |       |        |        |         |
| 20 | (2)+(6)+(10)+(14)            |       | TFTI1  | 26,448 | 1,263 | 721   | 4,844  | -537   | 353     |
| 21 | DEMAND COMPONENT             |       | TFTI1D | 21,558 | 1,121 | 321   | 4,287  | 229    | 337     |
| 22 | ENERGY COMPONENT             |       | TFTI1E | 4,852  | 138   | 408   | 520    | 92     | 16      |
| 23 | CUSTOMER COMPONENT           |       | TFTI1C | 38     | 4     | -8    | 37     | -858   | 0       |
| 24 | FEDERAL INCOME TAX           |       |        |        |       |       |        |        |         |
| 25 | .35 / .65 X (20)+(10)        |       | TFIT1  | 14,320 | 683   | 394   | 2,627  | -276   | 190     |
| 26 | DEMAND COMPONENT             |       | TFIT1D | 11,687 | 607   | 179   | 2,325  | 124    | 181     |
| 27 | ENERGY COMPONENT             |       | TFIT1E | 2,613  | 74    | 220   | 279    | 50     | 9       |
| 28 | CUSTOMER COMPONENT           |       | TFIT1C | 21     | 2     | -5    | 21     | -450   | 0       |
| 29 | ADJ TO STATE TAXABLE INCOME  |       | TASI   | -13    | -1    | -1    | -1     | 7      | 0       |
| 30 | DEMAND COMPONENT             |       | TASID  | -39    | -2    | -3    | -5     | 0      | 0       |
| 31 | ENERGY COMPONENT             |       | TASIE  | 26     | 0     | 3     | 2      | 1      | 0       |
| 32 | CUSTOMER COMPONENT           |       | TASIC  | 1      | 0     | 0     | 0      | 7      | 0       |
| 33 | SUMMARY FOR STATE INCOME     |       |        |        |       |       |        |        |         |
| 34 | TAX CALCULATION              |       |        |        |       |       |        |        |         |
| 35 | (2)+(6)+(14)+(25)+(29)       |       | TSTI1  | 40,676 | 1,943 | 1,107 | 7,451  | -820   | 542     |
| 36 | DEMAND COMPONENT             |       | TSTI1D | 33,126 | 1,723 | 492   | 6,591  | 352    | 518     |
| 37 | ENERGY COMPONENT             |       | TSTI1E | 7,491  | 213   | 629   | 802    | 142    | 24      |
| 38 | CUSTOMER COMPONENT           |       | TSTI1C | 59     | 5     | -14   | 58     | -1,313 | 0       |
| 39 | STATE INCOME TAX             |       |        |        |       |       |        |        |         |
| 40 | .1099 / .8901 X (35)+(14)    |       | TSIT1  | 5,043  | 241   | 138   | 925    | -99    | 67      |
| 41 | DEMAND COMPONENT             |       | TSIT1D | 4,111  | 214   | 62    | 818    | 44     | 64      |
| 42 | ENERGY COMPONENT             |       | TSIT1E | 925    | 26    | 78    | 99     | 18     | 3       |
| 43 | CUSTOMER COMPONENT           |       | TSIT1C | 7      | 1     | -1    | 7      | -160   | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 PRESENT REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1    | GS-3    | LP-4    |
|----|--------------------------------|-------|--------|------------------------------|---------|--------|---------|---------|---------|
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |        |                              |         |        |         |         |         |
| 2  | RETURN INCOME & GR REC TAX     |       | TXDT   | 1,562,603                    | 664,339 | 24,720 | 88,953  | 318,363 | 186,270 |
| 3  | DEMAND COMPONENT               |       | TXDTE  | 652,805                      | 261,889 | 13,171 | 34,536  | 153,828 | 80,883  |
| 4  | ENERGY COMPONENT               |       | TXDTE  | 718,183                      | 255,091 | 9,102  | 35,640  | 157,315 | 104,214 |
| 5  | CUSTOMER COMPONENT             |       | TXDTC  | 191,615                      | 147,359 | 2,448  | 18,777  | 7,221   | 1,172   |
| 6  | AT SYSTEM % RATE OF RETURN     | RTRB  |        | 7.31                         | 7.31    | 7.31   | 7.31    | 7.31    | 7.31    |
| 7  | RETURN ON RATE BASE            |       | RTNB2  | 366,622                      | 167,036 | 7,230  | 22,116  | 77,815  | 39,006  |
| 8  | DEMAND COMPONENT               |       | RTNBD  | 311,256                      | 128,417 | 6,539  | 16,953  | 75,077  | 38,044  |
| 9  | ENERGY COMPONENT               |       | RTNBE  | 5,401                        | 1,914   | 67     | 268     | 1,181   | 786     |
| 10 | CUSTOMER COMPONENT             |       | RTNBC  | 49,965                       | 36,705  | 624    | 4,895   | 1,557   | 176     |
| 11 | INCOME TAXES                   |       | TSF2   | 209,079                      | 86,001  | 3,858  | 11,346  | 46,887  | 25,739  |
| 12 | DEMAND COMPONENT               |       | TSF2D  | 176,357                      | 69,856  | 3,429  | 9,179   | 41,729  | 22,554  |
| 13 | ENERGY COMPONENT               |       | TSF2E  | 21,793                       | 7,784   | 284    | 1,083   | 4,789   | 3,141   |
| 14 | CUSTOMER COMPONENT             |       | TSF2C  | 10,929                       | 8,360   | 145    | 1,084   | 368     | 45      |
| 15 | ANNUALIZATION REVENUES         | ANN   |        | 25,615                       | 8,192   | 367    | 3,393   | 5,340   | 4,745   |
| 16 | DEMAND COMPONENT               |       | ANN2D  | 13,661                       | 2,716   | 215    | 2,653   | 3,275   | 3,432   |
| 17 | ENERGY COMPONENT               |       | ANN2E  | 8,929                        | 3,171   | 114    | 443     | 1,956   | 1,296   |
| 18 | CUSTOMER COMPONENT             |       | ANN2C  | 3,025                        | 2,305   | 38     | 297     | 109     | 17      |
| 19 | LATE PAY CHARGES               |       | R11    | 7,074                        | 3,509   | 27     | 1,314   | 1,528   | 376     |
| 20 | DEMAND COMPONENT               |       | R112D  | 3,773                        | 1,996   | -14    | 1,110   | 957     | 14      |
| 21 | ENERGY COMPONENT               |       | R112E  | 2,466                        | 876     | 31     | 122     | 541     | 357     |
| 22 | CUSTOMER COMPONENT             |       | R112C  | 835                          | 637     | 10     | 82      | 30      | 5       |
| 23 | REVENUE REQTS BEFORE GRT       |       | RRBB   | 2,105,615                    | 905,675 | 35,414 | 117,708 | 436,197 | 245,894 |
| 24 | DEMAND COMPONENT               |       | RRBBD  | 1,122,984                    | 455,450 | 22,937 | 56,905  | 266,402 | 138,035 |
| 25 | ENERGY COMPONENT               |       | RRBBE  | 733,983                      | 260,741 | 9,309  | 36,426  | 160,788 | 106,489 |
| 26 | CUSTOMER COMPONENT             |       | RRBBC  | 248,648                      | 189,483 | 3,168  | 24,378  | 9,006   | 1,370   |
| 27 | BASE FOR GROSS RECEIPTS TAX    |       |        |                              |         |        |         |         |         |
| 28 | RRBB + R11                     |       | BGRT2  | 2,138,304                    | 917,376 | 35,808 | 122,415 | 443,065 | 251,015 |
| 29 | DEMAND COMPONENT               |       | BGRT2D | 1,140,418                    | 460,162 | 23,138 | 60,668  | 270,634 | 141,481 |
| 30 | ENERGY COMPONENT               |       | BGRT2E | 745,378                      | 264,788 | 9,454  | 36,991  | 163,285 | 108,142 |
| 31 | CUSTOMER COMPONENT             |       | BGRT2C | 252,508                      | 192,425 | 3,216  | 24,757  | 9,145   | 1,392   |
| 32 | GROSS RECEIPTS TAX @ 44 MILL   |       | GRTA2  | 98,416                       | 42,222  | 1,648  | 5,634   | 20,392  | 11,553  |
| 33 | .044/.956 * LINE 29            |       | GRTA2D | 52,488                       | 21,179  | 1,065  | 2,792   | 12,456  | 6,512   |
| 34 | .044/.956 * LINE 30            |       | GRTA2E | 34,306                       | 12,187  | 435    | 1,703   | 7,515   | 4,977   |
| 35 | .044/.956 * LINE 31            |       | GRTA2C | 11,622                       | 8,856   | 148    | 1,139   | 421     | 64      |
| 36 | TOTAL REVENUE REQUIREMENTS     |       | RRA2   | 2,204,031                    | 947,897 | 37,062 | 123,343 | 456,588 | 257,447 |
| 37 | DEMAND COMPONENT               |       | RRA2D  | 1,175,472                    | 476,629 | 24,003 | 59,697  | 278,858 | 144,547 |
| 38 | ENERGY COMPONENT               |       | RRA2E  | 768,289                      | 272,928 | 9,744  | 38,128  | 168,304 | 111,466 |
| 39 | CUSTOMER COMPONENT             |       | RRA2C  | 260,270                      | 198,339 | 3,316  | 25,517  | 9,427   | 1,435   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 PRESENT REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|----|--------------------------------|-------|--------|---------|-------|--------|--------|--------|---------|
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |        |         |       |        |        |        |         |
| 2  | RETURN INCOME & GR REC TAX     |       | TXDT   | 208,032 | 5,799 | 18,774 | 30,580 | 16,294 | 479     |
| 3  | DEMAND COMPONENT               |       | TXDTD  | 81,136  | 2,485 | 6,805  | 16,503 | 1,345  | 224     |
| 4  | ENERGY COMPONENT               |       | TXDTE  | 126,250 | 3,281 | 11,908 | 12,671 | 2,456  | 255     |
| 5  | CUSTOMER COMPONENT             |       | TXDTC  | 647     | 34    | 60     | 1,405  | 12,492 | 0       |
| 6  | AT SYSTEM % RATE OF RETURN     | RTRB  |        | 7.31    | 7.31  | 7.31   | 7.31   | 7.31   | 7.31    |
| 7  | RETURN ON RATE BASE            |       | RTNB2  | 35,118  | 1,185 | 2,260  | 8,568  | 6,181  | 107     |
| 8  | DEMAND COMPONENT               |       | RTNB0  | 34,035  | 1,152 | 2,154  | 8,109  | 671    | 105     |
| 9  | ENERGY COMPONENT               |       | RTNBE  | 956     | 24    | 90     | 94     | 19     | 2       |
| 10 | CUSTOMER COMPONENT             |       | RTNBC  | 127     | 9     | 16     | 365    | 5,491  | 0       |
| 11 | INCOME TAXES                   |       | TSF2   | 26,242  | 831   | 2,001  | 4,885  | 1,217  | 72      |
| 12 | DEMAND COMPONENT               |       | TSF2D  | 22,426  | 730   | 1,641  | 4,407  | 342    | 64      |
| 13 | ENERGY COMPONENT               |       | TSF2E  | 3,784   | 99    | 355    | 394    | 72     | 8       |
| 14 | CUSTOMER COMPONENT             |       | TSF2C  | 32      | 2     | 4      | 85     | 804    | 0       |
| 15 | ANNUALIZATION REVENUES         | ANN   |        | 4,973   | 0     | 0      | -1,014 | -381   | 0       |
| 16 | DEMAND COMPONENT               |       | ANN2D  | 3,395   | -42   | -149   | -1,194 | -637   | -3      |
| 17 | ENERGY COMPONENT               |       | ANN2E  | 1,569   | 41    | 148    | 157    | 31     | 3       |
| 18 | CUSTOMER COMPONENT             |       | ANN2C  | 9       | 1     | 1      | 23     | 225    | 0       |
| 19 | LATE PAY CHARGES               |       | R11    | 133     | 0     | 0      | 135    | 52     | 0       |
| 20 | DEMAND COMPONENT               |       | R112D  | -303    | -11   | -42    | 86     | -19    | -1      |
| 21 | ENERGY COMPONENT               |       | R112E  | 434     | 11    | 41     | 43     | 9      | 1       |
| 22 | CUSTOMER COMPONENT             |       | R112C  | 2       | 0     | 1      | 6      | 62     | 0       |
| 23 | REVENUE REQTS BEFORE GRT       |       | RRBB   | 264,286 | 7,815 | 23,035 | 44,912 | 24,021 | 658     |
| 24 | DEMAND COMPONENT               |       | RRBBD  | 134,505 | 4,420 | 10,792 | 30,127 | 3,014  | 397     |
| 25 | ENERGY COMPONENT               |       | RRBBE  | 128,985 | 3,353 | 12,165 | 12,959 | 2,507  | 261     |
| 26 | CUSTOMER COMPONENT             |       | RRBBC  | 796     | 42    | 78     | 1,826  | 18,501 | 0       |
| 27 | BASE FOR GROSS RECEIPTS TAX    |       |        |         |       |        |        |        |         |
| 28 | RRBB + R11                     |       | BGRT2  | 269,392 | 7,815 | 23,035 | 44,033 | 23,692 | 658     |
| 29 | DEMAND COMPONENT               |       | BGRT2D | 137,597 | 4,367 | 10,601 | 29,019 | 2,358  | 393     |
| 30 | ENERGY COMPONENT               |       | BGRT2E | 130,988 | 3,405 | 12,354 | 13,159 | 2,547  | 265     |
| 31 | CUSTOMER COMPONENT             |       | BGRT2C | 807     | 43    | 80     | 1,855  | 18,788 | 0       |
| 32 | GROSS RECEIPTS TAX @ 44 MILL   |       | GRTA2  | 12,399  | 359   | 1,060  | 2,027  | 1,091  | 31      |
| 33 | .044/.956 * LINE 29            |       | GRTA2D | 6,333   | 201   | 488    | 1,335  | 109    | 18      |
| 34 | .044/.956 * LINE 30            |       | GRTA2E | 6,029   | 157   | 568    | 606    | 117    | 12      |
| 35 | .044/.956 * LINE 31            |       | GRTA2C | 38      | 2     | 3      | 86     | 865    | 0       |
| 36 | TOTAL REVENUE REQUIREMENTS     |       | RRA2   | 276,685 | 8,175 | 24,095 | 46,939 | 25,111 | 689     |
| 37 | DEMAND COMPONENT               |       | RRA2D  | 140,838 | 4,621 | 11,279 | 31,463 | 3,122  | 415     |
| 38 | ENERGY COMPONENT               |       | RRA2E  | 135,013 | 3,509 | 12,735 | 13,564 | 2,624  | 274     |
| 39 | CUSTOMER COMPONENT             |       | RRA2C  | 832     | 44    | 82     | 1,912  | 19,366 | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR  
 PRESENT REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1   | GS-3    | LP-4   |
|----|-------------------------------|-------|--------|------------------------------|---------|--------|--------|---------|--------|
| 1  | AT SYSTEM % RATE OF RETURN    | RTRB  |        | 7.31                         | 7.31    | 7.31   | 7.31   | 7.31    | 7.31   |
| 2  | RETURN ON RATE BASE           |       | RTNB2  | 366,622                      | 167,036 | 7,230  | 22,116 | 77,815  | 39,006 |
| 3  | DEMAND COMPONENT              |       | RTNBD  | 311,256                      | 128,417 | 6,539  | 16,953 | 75,077  | 38,044 |
| 4  | ENERGY COMPONENT              |       | RTNBE  | 5,401                        | 1,914   | 67     | 268    | 1,181   | 786    |
| 5  | CUSTOMER COMPONENT            |       | RTNBC  | 49,965                       | 36,705  | 624    | 4,895  | 1,557   | 176    |
| 6  | ADJUSTMENT TO TAXABLE INCOME  |       | TAT    | -82,016                      | -50,075 | -1,984 | -6,687 | -13,959 | -3,927 |
| 7  | DEMAND COMPONENT              |       | TATD   | -71,213                      | -33,364 | -1,877 | -4,464 | -18,286 | -7,334 |
| 8  | ENERGY COMPONENT              |       | TATE   | 24,493                       | 8,765   | 322    | 1,218  | 5,388   | 3,522  |
| 9  | CUSTOMER COMPONENT            |       | TATC   | -35,295                      | -25,476 | -429   | -3,440 | -1,062  | -115   |
| 10 | FEDERAL INCOME TAX ADJUSTMENT |       | TAFI   | 804                          | 363     | 16     | 48     | 172     | 86     |
| 11 | DEMAND COMPONENT              |       | TAFID  | 701                          | 287     | 15     | 38     | 169     | 85     |
| 12 | ENERGY COMPONENT              |       | TAFIE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 13 | CUSTOMER COMPONENT            |       | TAFIC  | 103                          | 76      | 1      | 10     | 3       | 1      |
| 14 | STATE INCOME TAX ADJUSTMENT   |       | TSTA   | 213                          | 96      | 5      | 13     | 45      | 23     |
| 15 | DEMAND COMPONENT              |       | TSTAD  | 186                          | 76      | 5      | 10     | 44      | 23     |
| 16 | ENERGY COMPONENT              |       | TSTAE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 17 | CUSTOMER COMPONENT            |       | TSTAC  | 27                           | 20      | 0      | 3      | 1       | 0      |
| 18 | SUMMARY FOR FEDERAL INCOME    |       |        |                              |         |        |        |         |        |
| 19 | TAX CALCULATION               |       |        |                              |         |        |        |         |        |
| 20 | (2)+(6)+(10)+(14)             |       | TFTI2  | 285,623                      | 117,420 | 5,267  | 15,490 | 64,073  | 35,188 |
| 21 | DEMAND COMPONENT              |       | TFTI2D | 240,930                      | 95,417  | 4,681  | 12,537 | 57,004  | 30,818 |
| 22 | ENERGY COMPONENT              |       | TFTI2E | 29,894                       | 10,677  | 390    | 1,485  | 6,570   | 4,309  |
| 23 | CUSTOMER COMPONENT            |       | TFTI2C | 14,800                       | 11,326  | 196    | 1,468  | 499     | 61     |
| 24 | FEDERAL INCOME TAX            |       |        |                              |         |        |        |         |        |
| 25 | .35 / .65 X (20)+(10)         |       | TFIT2  | 154,601                      | 63,589  | 2,852  | 8,389  | 34,673  | 19,033 |
| 26 | DEMAND COMPONENT              |       | TFIT2D | 130,432                      | 51,666  | 2,535  | 6,788  | 30,864  | 16,680 |
| 27 | ENERGY COMPONENT              |       | TFIT2E | 16,097                       | 5,750   | 210    | 800    | 3,537   | 2,320  |
| 28 | CUSTOMER COMPONENT            |       | TFIT2C | 8,072                        | 6,174   | 107    | 801    | 272     | 33     |
| 29 | ADJ TO STATE TAXABLE INCOME   |       | TASI   | 83                           | 101     | 0      | 12     | -12     | -9     |
| 30 | DEMAND COMPONENT              |       | TASID  | -215                         | -75     | -3     | -10    | -47     | -31    |
| 31 | ENERGY COMPONENT              |       | TASIE  | 146                          | 52      | 2      | 7      | 32      | 21     |
| 32 | CUSTOMER COMPONENT            |       | TASIC  | 152                          | 124     | 2      | 15     | 3       | 0      |
| 33 | SUMMARY FOR STATE INCOME      |       |        |                              |         |        |        |         |        |
| 34 | TAX CALCULATION               |       |        |                              |         |        |        |         |        |
| 35 | (2)+(6)+(14)+(25)+(29)        |       | TSTI2  | 439,503                      | 180,746 | 8,104  | 23,843 | 98,561  | 54,127 |
| 36 | DEMAND COMPONENT              |       | TSTI2D | 370,446                      | 146,719 | 7,199  | 19,277 | 87,651  | 47,383 |
| 37 | ENERGY COMPONENT              |       | TSTI2E | 46,137                       | 16,479  | 602    | 2,293  | 10,139  | 6,649  |
| 38 | CUSTOMER COMPONENT            |       | TSTI2C | 22,920                       | 17,548  | 304    | 2,274  | 770     | 95     |
| 39 | STATE INCOME TAX              |       |        |                              |         |        |        |         |        |
| 40 | .1099 / .8901 X (35)+(14)     |       | TSIT2  | 54,478                       | 22,413  | 1,005  | 2,957  | 12,214  | 6,706  |
| 41 | DEMAND COMPONENT              |       | TSIT2D | 45,925                       | 18,191  | 894    | 2,390  | 10,867  | 5,873  |
| 42 | ENERGY COMPONENT              |       | TSIT2E | 5,696                        | 2,035   | 74     | 283    | 1,252   | 821    |
| 43 | CUSTOMER COMPONENT            |       | TSIT2C | 2,857                        | 2,186   | 38     | 283    | 96      | 12     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR  
 PRESENT REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3

|    | INPUT                        | ALLOC | OUTPUT |        |       |       |        |        |         |
|----|------------------------------|-------|--------|--------|-------|-------|--------|--------|---------|
|    |                              |       |        | LP-5   | LPEP  | ISA   | GH     | SL/AL  | STANDBY |
| 1  | AT SYSTEM % RATE OF RETURN   | RTRB  |        | 7.31   | 7.31  | 7.31  | 7.31   | 7.31   | 7.31    |
| 2  | RETURN ON RATE BASE          |       | RTNB2  | 35,118 | 1,185 | 2,260 | 8,568  | 6,181  | 107     |
| 3  | DEMAND COMPONENT             |       | RTNB0  | 34,035 | 1,152 | 2,154 | 8,109  | 671    | 105     |
| 4  | ENERGY COMPONENT             |       | RTNBE  | 956    | 24    | 90    | 94     | 19     | 2       |
| 5  | CUSTOMER COMPONENT           |       | RTNBC  | 127    | 9     | 16    | 365    | 5,491  | 0       |
| 6  | ADJUSTMENT TO TAXABLE INCOME |       | TAT    | 673    | -53   | 470   | -1,916 | -4,549 | -9      |
| 7  | DEMAND COMPONENT             |       | TATD   | -3,477 | -158  | 82    | -2,110 | -207   | -18     |
| 8  | ENERGY COMPONENT             |       | TATE   | 4,234  | 110   | 398   | 446    | 80     | 10      |
| 9  | CUSTOMER COMPONENT           |       | TATC   | -84    | -5    | -11   | -251   | -4,422 | 0       |
| 10 | FEDERAL INCOME TAX ADJUSTMEN |       | TAFI   | 79     | 3     | 6     | 18     | 13     | 0       |
| 11 | DEMAND COMPONENT             |       | TAFID  | 79     | 3     | 6     | 17     | 2      | 0       |
| 12 | ENERGY COMPONENT             |       | TAFIE  | 0      | 0     | 0     | 0      | 0      | 0       |
| 13 | CUSTOMER COMPONENT           |       | TAFIC  | 0      | 0     | 0     | 1      | 11     | 0       |
| 14 | STATE INCOME TAX ADJUSTMENT  |       | TSTA   | 21     | 1     | 1     | 5      | 3      | 0       |
| 15 | DEMAND COMPONENT             |       | TSTAD  | 21     | 1     | 1     | 5      | 0      | 0       |
| 16 | ENERGY COMPONENT             |       | TSTAE  | 0      | 0     | 0     | 0      | 0      | 0       |
| 17 | CUSTOMER COMPONENT           |       | TSTAC  | 0      | 0     | 0     | 0      | 3      | 0       |
| 18 | SUMMARY FOR FEDERAL INCOME   |       |        |        |       |       |        |        |         |
| 19 | TAX CALCULATION              |       |        |        |       |       |        |        |         |
| 20 | (2)+(6)+(10)+(14)            |       | TFTI2  | 35,891 | 1,136 | 2,737 | 6,675  | 1,648  | 98      |
| 21 | DEMAND COMPONENT             |       | TFTI2D | 30,658 | 997   | 2,244 | 6,020  | 466    | 88      |
| 22 | ENERGY COMPONENT             |       | TFTI2E | 5,189  | 136   | 488   | 540    | 99     | 11      |
| 23 | CUSTOMER COMPONENT           |       | TFTI2C | 43     | 3     | 6     | 115    | 1,083  | 0       |
| 24 | FEDERAL INCOME TAX           |       |        |        |       |       |        |        |         |
| 25 | .35 / .65 X (20)+(10)        |       | TFIT2  | 19,405 | 615   | 1,480 | 3,612  | 900    | 53      |
| 26 | DEMAND COMPONENT             |       | TFIT2D | 16,587 | 540   | 1,214 | 3,259  | 252    | 47      |
| 27 | ENERGY COMPONENT             |       | TFIT2E | 2,795  | 73    | 263   | 290    | 53     | 6       |
| 28 | CUSTOMER COMPONENT           |       | TFIT2C | 23     | 1     | 3     | 63     | 595    | 0       |
| 29 | ADJ TO STATE TAXABLE INCOME  |       | TASI   | -13    | -1    | -1    | -1     | 7      | 0       |
| 30 | DEMAND COMPONENT             |       | TASID  | -39    | -2    | -3    | -5     | 0      | 0       |
| 31 | ENERGY COMPONENT             |       | TASIE  | 26     | 0     | 3     | 2      | 1      | 0       |
| 32 | CUSTOMER COMPONENT           |       | TASIC  | 1      | 0     | 0     | 0      | 7      | 0       |
| 33 | SUMMARY FOR STATE INCOME     |       |        |        |       |       |        |        |         |
| 34 | TAX CALCULATION              |       |        |        |       |       |        |        |         |
| 35 | (2)+(6)+(14)+(25)+(29)       |       | TSTI2  | 55,204 | 1,747 | 4,210 | 10,268 | 2,542  | 151     |
| 36 | DEMAND COMPONENT             |       | TSTI2D | 47,127 | 1,534 | 3,449 | 9,257  | 716    | 134     |
| 37 | ENERGY COMPONENT             |       | TSTI2E | 8,010  | 209   | 754   | 832    | 153    | 17      |
| 38 | CUSTOMER COMPONENT           |       | TSTI2C | 66     | 4     | 8     | 178    | 1,673  | 0       |
| 39 | STATE INCOME TAX             |       |        |        |       |       |        |        |         |
| 40 | .1099 / .8901 X (35)+(14)    |       | TSIT2  | 6,837  | 216   | 521   | 1,273  | 317    | 19      |
| 41 | DEMAND COMPONENT             |       | TSIT2D | 5,840  | 190   | 426   | 1,148  | 89     | 17      |
| 42 | ENERGY COMPONENT             |       | TSIT2E | 989    | 25    | 93    | 103    | 19     | 2       |
| 43 | CUSTOMER COMPONENT           |       | TSIT2C | 9      | 1     | 1     | 22     | 209    | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 PROPOSED REVENUE REQUIREMENTS & ACTUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3    | LP-4    |
|----|--------------------------------|-------|--------|------------------------------|-----------|--------|---------|---------|---------|
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |        |                              |           |        |         |         |         |
| 2  | RETURN INCOME & GR REC TAX     |       | TXDT   | 1,564,435                    | 665,166   | 24,756 | 89,062  | 318,755 | 186,467 |
| 3  | DEMAND COMPONENT               |       | TXDTE  | 654,402                      | 262,543   | 13,204 | 34,622  | 154,212 | 81,080  |
| 4  | ENERGY COMPONENT               |       | TXDTE  | 718,183                      | 255,091   | 9,102  | 35,640  | 157,315 | 104,214 |
| 5  | CUSTOMER COMPONENT             |       | TXDTC  | 191,849                      | 147,532   | 2,450  | 18,800  | 7,228   | 1,173   |
| 6  | AT CLASS % RATE OF RETURN      | RTRC  |        | 10.17                        | 9.13      | -0.43  | 15.64   | 11.73   | 11.87   |
| 7  | RETURN ON RATE BASE            |       | RTNCS  | 510,275                      | 208,681   | -426   | 47,337  | 124,857 | 63,381  |
| 8  | DEMAND COMPONENT               |       | RTNCD  | 434,710                      | 156,593   | -385   | 36,285  | 120,465 | 61,839  |
| 9  | ENERGY COMPONENT               |       | RTNCE  | 6,235                        | 2,029     | -4     | 573     | 1,896   | 1,188   |
| 10 | CUSTOMER COMPONENT             |       | RTNCC  | 69,330                       | 50,058    | -37    | 10,478  | 2,498   | 353     |
| 11 | INCOME TAXES                   |       | TSF3   | 313,718                      | 116,337   | -1,720 | 29,717  | 81,154  | 43,493  |
| 12 | DEMAND COMPONENT               |       | TSF3D  | 266,282                      | 90,382    | -1,616 | 23,261  | 74,791  | 39,885  |
| 13 | ENERGY COMPONENT               |       | TSF3E  | 22,400                       | 7,868     | 233    | 1,305   | 5,310   | 3,433   |
| 14 | CUSTOMER COMPONENT             |       | TSF3C  | 25,035                       | 18,087    | -337   | 5,151   | 1,053   | 175     |
| 15 | ANNUALIZATION REVENUES         | ANNP  |        | 28,529                       | 9,122     | 409    | 3,779   | 5,948   | 5,285   |
| 16 | DEMAND COMPONENT               |       | ANN3D  | 16,189                       | 3,380     | 273    | 2,920   | 3,854   | 3,965   |
| 17 | ENERGY COMPONENT               |       | ANN3E  | 8,921                        | 3,165     | 112    | 448     | 1,965   | 1,300   |
| 18 | CUSTOMER COMPONENT             |       | ANN3C  | 3,419                        | 2,577     | 24     | 411     | 129     | 20      |
| 19 | LATE PAY CHARGES               | S11P  | CM4    | 7,869                        | 3,903     | 30     | 1,461   | 1,700   | 419     |
| 20 | DEMAND COMPONENT               |       | R113D  | 4,466                        | 2,319     | -8     | 1,224   | 1,122   | 55      |
| 21 | ENERGY COMPONENT               |       | R113E  | 2,460                        | 873       | 31     | 124     | 542     | 358     |
| 22 | CUSTOMER COMPONENT             |       | R113C  | 943                          | 711       | 7      | 113     | 36      | 6       |
| 23 | REVENUE REQTS BEFORE GRT       |       | RRBC   | 2,352,029                    | 977,160   | 22,171 | 160,876 | 517,118 | 287,637 |
| 24 | DEMAND COMPONENT               |       | RRBCD  | 1,334,739                    | 503,819   | 10,939 | 90,024  | 344,492 | 178,784 |
| 25 | ENERGY COMPONENT               |       | RRBCE  | 735,437                      | 260,952   | 9,187  | 36,947  | 162,012 | 107,178 |
| 26 | CUSTOMER COMPONENT             |       | RRBCC  | 281,853                      | 212,389   | 2,046  | 33,905  | 10,614  | 1,675   |
| 27 | GROSS RECEIPTS TAX @ 44 MILL   |       | GRTA3  | 109,928                      | 45,573    | 1,041  | 7,645   | 24,153  | 13,501  |
| 28 | DEMAND COMPONENT               |       | GRTA3D | 62,382                       | 23,450    | 516    | 4,334   | 16,084  | 8,414   |
| 29 | ENERGY COMPONENT               |       | GRTA3E | 34,372                       | 12,196    | 429    | 1,727   | 7,572   | 5,009   |
| 30 | CUSTOMER COMPONENT             |       | GRTA3C | 13,173                       | 9,927     | 95     | 1,585   | 496     | 78      |
| 31 | TOTAL REVENUE REQUIREMENTS     |       | RRAS   | 2,461,957                    | 1,022,733 | 23,212 | 168,521 | 541,271 | 301,138 |
| 32 | DEMAND COMPONENT               |       | RRASD  | 1,397,122                    | 527,270   | 11,454 | 94,358  | 360,576 | 187,198 |
| 33 | ENERGY COMPONENT               |       | RRASE  | 769,810                      | 273,147   | 9,617  | 38,674  | 169,584 | 112,187 |
| 34 | CUSTOMER COMPONENT             |       | RRASC  | 295,026                      | 222,316   | 2,141  | 35,489  | 11,111  | 1,753   |

PCTINC 111.702 115.288 117.386 103.886 106.723 110.165

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 PROPOSED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

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

| INPUT ALLOC OUTPUT |                                |          | LP-5   | LPEP    | ISA   | GH     | SL/AL  | STANDBY |       |
|--------------------|--------------------------------|----------|--------|---------|-------|--------|--------|---------|-------|
| 1                  | REVENUE REQUIREMENTS EXCLUDING |          |        |         |       |        |        |         |       |
| 2                  | RETURN INCOME & GR REC TAX     |          | TXDT   | 208,212 | 5,805 | 18,786 | 30,623 | 16,323  | 480   |
| 3                  | DEMAND COMPONENT               |          | TXDTD  | 81,315  | 2,490 | 6,817  | 16,545 | 1,349   | 225   |
| 4                  | ENERGY COMPONENT               |          | TXDTE  | 126,250 | 3,281 | 11,908 | 12,671 | 2,456   | 255   |
| 5                  | CUSTOMER COMPONENT             |          | TXDTC  | 648     | 33    | 60     | 1,407  | 12,518  | 0     |
| 6                  | AT CLASS % RATE OF RETURN      | RTRC     |        | 10.00   | 9.65  | 0.82   | 9.00   | 6.66    | 24.85 |
| 7                  | RETURN ON RATE BASE            |          | RTNCS  | 48,077  | 1,565 | 254    | 10,551 | 5,632   | 366   |
| 8                  | DEMAND COMPONENT               |          | RTNCD  | 47,194  | 1,521 | 242    | 9,985  | 612     | 359   |
| 9                  | ENERGY COMPONENT               |          | RTNCE  | 370     | 32    | 10     | 116    | 18      | 7     |
| 10                 | CUSTOMER COMPONENT             |          | RTNCC  | 513     | 11    | 2      | 450    | 5,004   | 0     |
| 11                 | INCOME TAXES                   |          | TSF3   | 35,682  | 1,108 | 539    | 6,330  | 818     | 260   |
| 12                 | DEMAND COMPONENT               |          | TSF3D  | 32,012  | 1,000 | 248    | 5,774  | 297     | 248   |
| 13                 | ENERGY COMPONENT               |          | TSF3E  | 3,358   | 105   | 297    | 409    | 71      | 11    |
| 14                 | CUSTOMER COMPONENT             |          | TSF3C  | 312     | 4     | -6     | 147    | 449     | 0     |
| 15                 | ANNUALIZATION REVENUES         | ANNP     |        | 5,539   | 0     | 0      | -1,129 | -424    | 0     |
| 16                 | DEMAND COMPONENT               |          | ANN3D  | 3,968   | -42   | -147   | -1,310 | -668    | -4    |
| 17                 | ENERGY COMPONENT               |          | ANN3E  | 1,553   | 41    | 146    | 157    | 30      | 4     |
| 18                 | CUSTOMER COMPONENT             |          | ANN3C  | 18      | 1     | 1      | 24     | 214     | 0     |
| 19                 | LATE PAY CHARGES               | S11P CM4 | R11P   | 148     | 0     | 0      | 150    | 58      | 0     |
| 20                 | DEMAND COMPONENT               |          | R113D  | -284    | -12   | -42    | 101    | -9      | 0     |
| 21                 | ENERGY COMPONENT               |          | R113E  | 428     | 12    | 41     | 43     | 8       | 0     |
| 22                 | CUSTOMER COMPONENT             |          | R113C  | 4       | 0     | 1      | 6      | 59      | 0     |
| 23                 | REVENUE REQTS BEFORE GRT       |          | RRBC   | 286,284 | 8,478 | 19,579 | 48,483 | 23,138  | 1,105 |
| 24                 | DEMAND COMPONENT               |          | RRBCD  | 156,837 | 5,065 | 7,496  | 33,512 | 2,935   | 836   |
| 25                 | ENERGY COMPONENT               |          | RRBCE  | 127,996 | 3,365 | 12,029 | 12,996 | 2,506   | 269   |
| 26                 | CUSTOMER COMPONENT             |          | RRBCC  | 1,451   | 47    | 54     | 1,974  | 17,698  | 0     |
| 27                 | GROSS RECEIPTS TAX @ 44 MILL   |          | GRTA3  | 13,438  | 390   | 901    | 2,186  | 1,049   | 51    |
| 28                 | DEMAND COMPONENT               |          | GRTA3D | 7,388   | 231   | 336    | 1,487  | 104     | 38    |
| 29                 | ENERGY COMPONENT               |          | GRTA3E | 5,982   | 158   | 562    | 608    | 117     | 12    |
| 30                 | CUSTOMER COMPONENT             |          | GRTA3C | 68      | 2     | 2      | 93     | 827     | 0     |
| 31                 | TOTAL REVENUE REQUIREMENTS     |          | RRA3   | 299,722 | 8,868 | 20,480 | 50,669 | 24,187  | 1,156 |
| 32                 | DEMAND COMPONENT               |          | RRA3D  | 164,225 | 5,296 | 7,832  | 34,999 | 3,039   | 875   |
| 33                 | ENERGY COMPONENT               |          | RRA3E  | 133,978 | 3,523 | 12,591 | 13,604 | 2,623   | 282   |
| 34                 | CUSTOMER COMPONENT             |          | RRA3C  | 1,519   | 50    | 57     | 2,066  | 18,524  | 0     |

PCTINC 115.450 105.509 100.152 116.139 114.300 100.697

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES FOR

PART 3

PROPOSED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
\$1,000  
PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

|    | INPUT                        | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1   | GS-3    | LP-4   |
|----|------------------------------|-------|--------|------------------------------|---------|--------|--------|---------|--------|
| 1  | AT CLASS % RATE OF RETURN    | RTRC  |        | 10.17                        | 9.13    | -0.43  | 15.64  | 11.73   | 11.87  |
| 2  | RETURN ON RATE BASE          |       | RTNC3  | 510,275                      | 208,681 | -426   | 47,337 | 124,857 | 63,381 |
| 3  | DEMAND COMPONENT             |       | RTNCD  | 434,710                      | 156,593 | -385   | 36,285 | 120,465 | 61,839 |
| 4  | ENERGY COMPONENT             |       | RTNCE  | 6,235                        | 2,029   | -4     | 573    | 1,896   | 1,188  |
| 5  | CUSTOMER COMPONENT           |       | RTNCC  | 69,330                       | 50,058  | -37    | 10,478 | 2,498   | 353    |
| 6  | ADJUSTMENT TO TAXABLE INCOME |       | TAT    | -82,016                      | -50,075 | -1,984 | -6,687 | -13,959 | -3,927 |
| 7  | DEMAND COMPONENT             |       | TATD   | -71,213                      | -33,364 | -1,877 | -4,464 | -18,286 | -7,334 |
| 8  | ENERGY COMPONENT             |       | TATE   | 24,493                       | 8,765   | 322    | 1,218  | 5,388   | 3,522  |
| 9  | CUSTOMER COMPONENT           |       | TATC   | -35,295                      | -25,476 | -429   | -3,440 | -1,062  | -115   |
| 10 | FEDERAL INCOME TAX ADJUSTMEN |       | TAFI   | 804                          | 363     | 16     | 48     | 172     | 86     |
| 11 | DEMAND COMPONENT             |       | TAFID  | 701                          | 287     | 15     | 38     | 169     | 85     |
| 12 | ENERGY COMPONENT             |       | TAFIE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 13 | CUSTOMER COMPONENT           |       | TAFIC  | 103                          | 76      | 1      | 10     | 3       | 1      |
| 14 | STATE INCOME TAX ADJUSTMENT  |       | TSTA   | 213                          | 96      | 5      | 13     | 45      | 23     |
| 15 | DEMAND COMPONENT             |       | TSTAD  | 186                          | 76      | 5      | 10     | 44      | 23     |
| 16 | ENERGY COMPONENT             |       | TSTAE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 17 | CUSTOMER COMPONENT           |       | TSTAC  | 27                           | 20      | 0      | 3      | 1       | 0      |
| 18 | SUMMARY FOR FEDERAL INCOME   |       |        |                              |         |        |        |         |        |
| 19 | TAX CALCULATION              |       |        |                              |         |        |        |         |        |
| 20 | (2)+(6)+(10)+(14)            |       | TFTI3  | 429,276                      | 159,065 | -2,389 | 40,711 | 111,115 | 59,563 |
| 21 | DEMAND COMPONENT             |       | TFTI3D | 364,383                      | 123,593 | -2,243 | 31,869 | 102,392 | 54,613 |
| 22 | ENERGY COMPONENT             |       | TFTI3E | 30,727                       | 10,794  | 318    | 1,791  | 7,284   | 4,710  |
| 23 | CUSTOMER COMPONENT           |       | TFTI3C | 34,165                       | 24,678  | -464   | 7,051  | 1,440   | 239    |
| 24 | FEDERAL INCOME TAX           |       |        |                              |         |        |        |         |        |
| 25 | .35 / .65 X (20)+(10)        |       | TFIT3  | 231,952                      | 86,013  | -1,270 | 21,969 | 60,004  | 32,158 |
| 26 | DEMAND COMPONENT             |       | TFIT3D | 196,907                      | 66,837  | -1,193 | 17,198 | 55,303  | 29,493 |
| 27 | ENERGY COMPONENT             |       | TFIT3E | 16,545                       | 5,812   | 171    | 964    | 3,922   | 2,537  |
| 28 | CUSTOMER COMPONENT           |       | TFIT3C | 18,500                       | 13,364  | -248   | 3,807  | 778     | 130    |
| 29 | ADJ TO STATE TAXABLE INCOME  |       | TASI   | 83                           | 101     | 0      | 12     | -12     | -9     |
| 30 | DEMAND COMPONENT             |       | TASID  | -215                         | -75     | -3     | -10    | -47     | -31    |
| 31 | ENERGY COMPONENT             |       | TASIE  | 146                          | 52      | 2      | 7      | 32      | 21     |
| 32 | CUSTOMER COMPONENT           |       | TASIC  | 152                          | 124     | 2      | 15     | 3       | 0      |
| 33 | SUMMARY FOR STATE INCOME     |       |        |                              |         |        |        |         |        |
| 34 | TAX CALCULATION              |       |        |                              |         |        |        |         |        |
| 35 | (2)+(6)+(14)+(25)+(14)       |       | TSTI3  | 660,507                      | 244,817 | -3,676 | 62,644 | 170,935 | 91,625 |
| 36 | DEMAND COMPONENT             |       | TSTI3D | 560,374                      | 190,069 | -3,455 | 49,019 | 157,479 | 83,990 |
| 37 | ENERGY COMPONENT             |       | TSTI3E | 47,419                       | 16,658  | 492    | 2,762  | 11,238  | 7,268  |
| 38 | CUSTOMER COMPONENT           |       | TSTI3C | 52,713                       | 38,091  | -713   | 10,862 | 2,219   | 368    |
| 39 | STATE INCOME TAX             |       |        |                              |         |        |        |         |        |
| 40 | .1099 / .8901 X (35)+(14)    |       | TSIT3  | 81,765                       | 30,323  | -449   | 7,748  | 21,150  | 11,336 |
| 41 | DEMAND COMPONENT             |       | TSIT3D | 69,375                       | 23,543  | -422   | 6,063  | 19,488  | 10,393 |
| 42 | ENERGY COMPONENT             |       | TSIT3E | 5,855                        | 2,057   | 60     | 341    | 1,388   | 897    |
| 43 | CUSTOMER COMPONENT           |       | TSIT3C | 6,536                        | 4,723   | -87    | 1,344  | 275     | 45     |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR

PART 3

PROPOSED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 \$1,000  
 PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

|                                 | INPUT  | ALLOC | OUTPUT |        |       |       |        |        |         |
|---------------------------------|--------|-------|--------|--------|-------|-------|--------|--------|---------|
|                                 |        |       |        | LP-5   | LPEP  | ISA   | GH     | SL/AL  | STANDBY |
| 1 AT CLASS % RATE OF RETURN     | RTRC   |       |        | 10.00  | 9.65  | 0.82  | 9.00   | 6.66   | 24.85   |
| 2 RETURN ON RATE BASE           |        |       |        | 48,077 | 1,565 | 254   | 10,551 | 5,632  | 366     |
| 3 DEMAND COMPONENT              | RTNCD  |       |        | 47,194 | 1,521 | 242   | 9,985  | 612    | 359     |
| 4 ENERGY COMPONENT              | RTNCE  |       |        | 370    | 32    | 10    | 116    | 18     | 7       |
| 5 CUSTOMER COMPONENT            | RTNCC  |       |        | 513    | 11    | 2     | 450    | 5,004  | 0       |
| 6 ADJUSTMENT TO TAXABLE INCOME  | TAT    |       |        | 673    | -53   | 470   | -1,916 | -4,549 | -9      |
| 7 DEMAND COMPONENT              | TATD   |       |        | -3,477 | -158  | 82    | -2,110 | -207   | -18     |
| 8 ENERGY COMPONENT              | TATE   |       |        | 4,234  | 110   | 398   | 446    | 80     | 10      |
| 9 CUSTOMER COMPONENT            | TATC   |       |        | -84    | -5    | -11   | -251   | -4,422 | 0       |
| 10 FEDERAL INCOME TAX ADJUSTMEN | TAFI   |       |        | 79     | 3     | 6     | 18     | 13     | 0       |
| 11 DEMAND COMPONENT             | TAFID  |       |        | 79     | 3     | 6     | 17     | 2      | 0       |
| 12 ENERGY COMPONENT             | TAFIE  |       |        | 0      | 0     | 0     | 0      | 0      | 0       |
| 13 CUSTOMER COMPONENT           | TAFIC  |       |        | 0      | 0     | 0     | 1      | 11     | 0       |
| 14 STATE INCOME TAX ADJUSTMENT  | TSTA   |       |        | 21     | 1     | 1     | 5      | 3      | 0       |
| 15 DEMAND COMPONENT             | TSTAD  |       |        | 21     | 1     | 1     | 5      | 0      | 0       |
| 16 ENERGY COMPONENT             | TSTAE  |       |        | 0      | 0     | 0     | 0      | 0      | 0       |
| 17 CUSTOMER COMPONENT           | TSTAC  |       |        | 0      | 0     | 0     | 0      | 3      | 0       |
| 18 SUMMARY FOR FEDERAL INCOME   |        |       |        |        |       |       |        |        |         |
| 19 TAX CALCULATION              |        |       |        |        |       |       |        |        |         |
| 20 (2)+(6)+(10)+(14)            | TFTI3  |       |        | 48,850 | 1,516 | 731   | 8,658  | 1,099  | 357     |
| 21 DEMAND COMPONENT             | TFTI3D |       |        | 43,817 | 1,368 | 331   | 7,897  | 406    | 340     |
| 22 ENERGY COMPONENT             | TFTI3E |       |        | 4,604  | 143   | 408   | 562    | 97     | 16      |
| 23 CUSTOMER COMPONENT           | TFTI3C |       |        | 428    | 5     | -8    | 200    | 596    | 0       |
| 24 FEDERAL INCOME TAX           |        |       |        |        |       |       |        |        |         |
| 25 .35 / .65 X (20)+(10)        | TFIT3  |       |        | 26,383 | 819   | 399   | 4,680  | 605    | 192     |
| 26 DEMAND COMPONENT             | TFIT3D |       |        | 23,672 | 739   | 185   | 4,269  | 221    | 183     |
| 27 ENERGY COMPONENT             | TFIT3E |       |        | 2,479  | 77    | 220   | 302    | 53     | 8       |
| 28 CUSTOMER COMPONENT           | TFIT3C |       |        | 231    | 3     | -5    | 108    | 332    | 0       |
| 29 ADJ TO STATE TAXABLE INCOME  | TASI   |       |        | -13    | -1    | -1    | -1     | 7      | 0       |
| 30 DEMAND COMPONENT             | TASID  |       |        | -39    | -2    | -3    | -5     | 0      | 0       |
| 31 ENERGY COMPONENT             | TASIE  |       |        | 26     | 0     | 3     | 2      | 1      | 0       |
| 32 CUSTOMER COMPONENT           | TASIC  |       |        | 1      | 0     | 0     | 0      | 7      | 0       |
| 33 SUMMARY FOR STATE INCOME     |        |       |        |        |       |       |        |        |         |
| 34 TAX CALCULATION              |        |       |        |        |       |       |        |        |         |
| 35 (2)+(6)+(14)+(25)+(29)       | TSTI3  |       |        | 75,142 | 2,331 | 1,123 | 13,319 | 1,699  | 548     |
| 36 DEMAND COMPONENT             | TSTI3D |       |        | 67,372 | 2,101 | 506   | 12,144 | 625    | 524     |
| 37 ENERGY COMPONENT             | TSTI3E |       |        | 7,109  | 221   | 631   | 866    | 150    | 24      |
| 38 CUSTOMER COMPONENT           | TSTI3C |       |        | 660    | 8     | -14   | 309    | 923    | 0       |
| 39 STATE INCOME TAX             |        |       |        |        |       |       |        |        |         |
| 40 .1099 / .8901 X (35)+(14)    | TSIT3  |       |        | 9,298  | 289   | 140   | 1,650  | 213    | 67      |
| 41 DEMAND COMPONENT             | TSIT3D |       |        | 8,339  | 260   | 63    | 1,505  | 78     | 65      |
| 42 ENERGY COMPONENT             | TSIT3E |       |        | 878    | 27    | 78    | 107    | 19     | 3       |
| 43 CUSTOMER COMPONENT           | TSIT3C |       |        | 82     | 2     | -2    | 38     | 116    | 0       |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 PROPOSED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

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

|    | INPUT                          | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3    | LP-4    |
|----|--------------------------------|-------|--------|------------------------------|-----------|--------|---------|---------|---------|
| 1  | REVENUE REQUIREMENTS EXCLUDING |       |        |                              |           |        |         |         |         |
| 2  | RETURN INCOME & GR REC TAX     |       | TXDT   | 1,564,435                    | 665,166   | 24,756 | 89,062  | 318,755 | 186,467 |
| 3  | DEMAND COMPONENT               |       | TXDTD  | 654,402                      | 262,543   | 13,204 | 34,622  | 154,212 | 81,080  |
| 4  | ENERGY COMPONENT               |       | TXDTE  | 718,183                      | 255,091   | 9,102  | 35,640  | 157,315 | 104,214 |
| 5  | CUSTOMER COMPONENT             |       | TXDTC  | 191,849                      | 147,532   | 2,450  | 18,800  | 7,228   | 1,173   |
| 6  | AT SYSTEM % RATE OF RETURN     | RTRD  |        | 10.17                        | 10.17     | 10.17  | 10.17   | 10.17   | 10.17   |
| 7  | RETURN ON RATE BASE            |       | RTND4  | 510,275                      | 232,484   | 10,063 | 30,782  | 108,305 | 54,289  |
| 8  | DEMAND COMPONENT               |       | RTNDD  | 433,215                      | 178,734   | 9,101  | 23,596  | 104,493 | 52,951  |
| 9  | ENERGY COMPONENT               |       | RTNDE  | 7,517                        | 2,663     | 94     | 373     | 1,644   | 1,094   |
| 10 | CUSTOMER COMPONENT             |       | RTNDC  | 69,542                       | 51,088    | 868    | 6,814   | 2,166   | 244     |
| 11 | INCOME TAXES                   |       | TSF4   | 313,718                      | 133,675   | 5,921  | 17,658  | 69,096  | 36,872  |
| 12 | DEMAND COMPONENT               |       | TSF4D  | 265,193                      | 106,509   | 5,295  | 14,018  | 63,157  | 33,411  |
| 13 | ENERGY COMPONENT               |       | TSF4E  | 23,335                       | 8,330     | 304    | 1,159   | 5,127   | 3,365   |
| 14 | CUSTOMER COMPONENT             |       | TSF4C  | 25,190                       | 18,837    | 322    | 2,481   | 813     | 95      |
| 15 | ANNUALIZATION REVENUES         | ANNP  |        | 28,529                       | 9,122     | 409    | 3,779   | 5,948   | 5,285   |
| 16 | DEMAND COMPONENT               |       | ANN4D  | 16,159                       | 3,347     | 252    | 2,999   | 3,866   | 3,969   |
| 17 | ENERGY COMPONENT               |       | ANN4E  | 8,947                        | 3,178     | 113    | 444     | 1,960   | 1,298   |
| 18 | CUSTOMER COMPONENT             |       | ANN4C  | 3,423                        | 2,597     | 44     | 336     | 122     | 18      |
| 19 | LATE PAY CHARGES               | S11P  | CMA    | 7,869                        | 3,903     | 30     | 1,461   | 1,700   | 419     |
| 20 | DEMAND COMPONENT               |       | R114D  | 4,457                        | 2,310     | -14    | 1,246   | 1,126   | 56      |
| 21 | ENERGY COMPONENT               |       | R114E  | 2,468                        | 876       | 32     | 122     | 541     | 358     |
| 22 | CUSTOMER COMPONENT             |       | R114C  | 944                          | 717       | 12     | 93      | 33      | 5       |
| 23 | REVENUE REQTS BEFORE GRT       |       | RRBD   | 2,352,029                    | 1,018,300 | 40,302 | 132,263 | 488,507 | 271,925 |
| 24 | DEMAND COMPONENT               |       | RRBDD  | 1,332,195                    | 542,129   | 27,362 | 67,990  | 316,871 | 163,418 |
| 25 | ENERGY COMPONENT               |       | RRBDE  | 737,620                      | 262,030   | 9,354  | 36,606  | 161,584 | 107,019 |
| 26 | CUSTOMER COMPONENT             |       | RRBDC  | 282,214                      | 214,142   | 3,585  | 27,666  | 10,052  | 1,489   |
| 27 | BASE FOR GROSS RECEIPTS TAX    |       |        |                              |           |        |         |         |         |
| 28 | RRBB + R11                     |       | BGRT4  | 2,388,427                    | 1,031,325 | 40,741 | 137,503 | 496,155 | 277,629 |
| 29 | DEMAND COMPONENT               |       | BGRT4D | 1,352,811                    | 547,786   | 27,600 | 72,235  | 321,863 | 167,443 |
| 30 | ENERGY COMPONENT               |       | BGRT4E | 749,035                      | 266,084   | 9,499  | 37,172  | 164,085 | 108,675 |
| 31 | CUSTOMER COMPONENT             |       | BGRT4C | 286,581                      | 217,456   | 3,641  | 28,095  | 10,207  | 1,512   |
| 32 | GROSS RECEIPTS TAX @ 44 MILL   |       | GRTA4  | 109,928                      | 47,467    | 1,875  | 6,329   | 22,835  | 12,778  |
| 33 | .044/.956 * LINE 29            |       | GRTA4D | 62,263                       | 25,212    | 1,270  | 3,325   | 14,813  | 7,707   |
| 34 | .044/.956 * LINE 30            |       | GRTA4E | 34,474                       | 12,247    | 437    | 1,711   | 7,552   | 5,002   |
| 35 | .044/.956 * LINE 31            |       | GRTA4C | 13,190                       | 10,009    | 167    | 1,293   | 470     | 69      |
| 36 | TOTAL REVENUE REQUIREMENTS     |       | RRA4   | 2,461,957                    | 1,065,767 | 42,177 | 138,591 | 511,343 | 284,703 |
| 37 | DEMAND COMPONENT               |       | RRA4D  | 1,394,458                    | 567,341   | 28,633 | 71,315  | 331,684 | 171,125 |
| 38 | ENERGY COMPONENT               |       | RRA4E  | 772,095                      | 274,277   | 9,791  | 38,317  | 169,136 | 112,020 |
| 39 | CUSTOMER COMPONENT             |       | RRA4C  | 295,404                      | 224,150   | 3,752  | 28,959  | 10,522  | 1,559   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
PROPOSED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
\$1,000

PART 3

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

| INPUT ALLOC OUTPUT |                                |               | LP-5    | LPEP  | ISA    | GH     | SL/AL  | STANDBY |
|--------------------|--------------------------------|---------------|---------|-------|--------|--------|--------|---------|
| 1                  | REVENUE REQUIREMENTS EXCLUDING |               |         |       |        |        |        |         |
| 2                  | RETURN INCOME & GR REC TAX     | TXDT          | 208,212 | 5,805 | 18,786 | 30,623 | 16,323 | 480     |
| 3                  | DEMAND COMPONENT               | TXDTD         | 81,315  | 2,490 | 6,817  | 16,545 | 1,349  | 225     |
| 4                  | ENERGY COMPONENT               | TXDTE         | 126,250 | 3,281 | 11,908 | 12,671 | 2,456  | 255     |
| 5                  | CUSTOMER COMPONENT             | TXDTC         | 648     | 33    | 60     | 1,407  | 12,518 | 0       |
| 6                  | AT SYSTEM % RATE OF RETURN     | RTRD          | 10.17   | 10.17 | 10.17  | 10.17  | 10.17  | 10.17   |
| 7                  | RETURN ON RATE BASE            | RTNDD         | 48,878  | 1,649 | 3,146  | 11,926 | 8,603  | 150     |
| 8                  | DEMAND COMPONENT               | RTNDD         | 47,372  | 1,603 | 2,998  | 11,286 | 934    | 147     |
| 9                  | ENERGY COMPONENT               | RTNDE         | 1,330   | 35    | 125    | 131    | 26     | 2       |
| 10                 | CUSTOMER COMPONENT             | RTNDC         | 178     | 12    | 21     | 509    | 7,642  | 0       |
| 11                 | INCOME TAXES                   | TSF4          | 36,265  | 1,169 | 2,646  | 7,331  | 2,982  | 103     |
| 12                 | DEMAND COMPONENT               | TSF4D         | 32,141  | 1,060 | 2,256  | 6,721  | 532    | 93      |
| 13                 | ENERGY COMPONENT               | TSF4E         | 4,056   | 106   | 382    | 420    | 77     | 9       |
| 14                 | CUSTOMER COMPONENT             | TSF4C         | 68      | 5     | 8      | 190    | 2,371  | 0       |
| 15                 | ANNUALIZATION REVENUES         | ANND          | 5,539   | 0     | 0      | -1,129 | -424   | 0       |
| 16                 | DEMAND COMPONENT               | ANND          | 3,957   | -41   | -150   | -1,312 | -725   | -3      |
| 17                 | ENERGY COMPONENT               | ANNE          | 1,572   | 41    | 149    | 158    | 31     | 3       |
| 18                 | CUSTOMER COMPONENT             | ANNAC         | 10      | 0     | 1      | 25     | 270    | 0       |
| 19                 | LATE PAY CHARGES               | S11P CM4 R11P | 148     | 0     | 0      | 150    | 58     | 0       |
| 20                 | DEMAND COMPONENT               | R114D         | -289    | -11   | -41    | 100    | -25    | -1      |
| 21                 | ENERGY COMPONENT               | R114E         | 434     | 11    | 41     | 43     | 9      | 1       |
| 22                 | CUSTOMER COMPONENT             | R114C         | 3       | 0     | 0      | 7      | 74     | 0       |
| 23                 | REVENUE REQTS BEFORE GRT       | RRBD          | 287,667 | 8,623 | 24,578 | 50,858 | 28,274 | 732     |
| 24                 | DEMAND COMPONENT               | RRBD          | 157,159 | 5,205 | 12,262 | 35,764 | 3,565  | 470     |
| 25                 | ENERGY COMPONENT               | RRBDE         | 129,629 | 3,369 | 12,225 | 13,022 | 2,520  | 262     |
| 26                 | CUSTOMER COMPONENT             | RRBDC         | 880     | 49    | 90     | 2,073  | 22,188 | 0       |
| 27                 | BASE FOR GROSS RECEIPTS TAX    |               |         |       |        |        |        |         |
| 28                 | RRBB + R11                     | BGR4          | 293,354 | 8,623 | 24,578 | 49,879 | 27,908 | 732     |
| 29                 | DEMAND COMPONENT               | BGR4D         | 160,827 | 5,153 | 12,071 | 34,552 | 2,815  | 466     |
| 30                 | ENERGY COMPONENT               | BGR4E         | 131,635 | 3,421 | 12,415 | 13,223 | 2,560  | 266     |
| 31                 | CUSTOMER COMPONENT             | BGR4C         | 893     | 49    | 91     | 2,105  | 22,532 | 0       |
| 32                 | GROSS RECEIPTS TAX @ 44 MILL   | GRTA4         | 13,502  | 397   | 1,131  | 2,296  | 1,284  | 34      |
| 33                 | .044/.956 * LINE 29            | GRTA4D        | 7,402   | 237   | 556    | 1,590  | 130    | 21      |
| 34                 | .044/.956 * LINE 30            | GRTA4E        | 6,058   | 157   | 572    | 608    | 118    | 12      |
| 35                 | .044/.956 * LINE 31            | GRTA4C        | 42      | 2     | 4      | 97     | 1,037  | 0       |
| 36                 | TOTAL REVENUE REQUIREMENTS     | RRA4          | 301,169 | 9,020 | 25,709 | 53,154 | 29,558 | 766     |
| 37                 | DEMAND COMPONENT               | RRA4D         | 164,561 | 5,442 | 12,817 | 37,354 | 3,695  | 491     |
| 38                 | ENERGY COMPONENT               | RRA4E         | 135,688 | 3,526 | 12,797 | 13,630 | 2,638  | 275     |
| 39                 | CUSTOMER COMPONENT             | RRA4C         | 921     | 51    | 94     | 2,170  | 23,226 | 0       |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES FOR

PART 3

PROPOSED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

|    |                              | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS      | RTS    | GS-1   | GS-3    | LP-4   |
|----|------------------------------|-------|-------|--------|------------------------------|---------|--------|--------|---------|--------|
| 1  | AT SYSTEM % RATE OF RETURN   | RTRD  |       |        | 10.17                        | 10.17   | 10.17  | 10.17  | 10.17   | 10.17  |
| 2  | RETURN ON RATE BASE          |       |       | RTND4  | 510,275                      | 232,484 | 10,063 | 30,782 | 108,305 | 54,289 |
| 3  | DEMAND COMPONENT             |       |       | RTNDD  | 433,215                      | 178,734 | 9,101  | 23,596 | 104,493 | 52,951 |
| 4  | ENERGY COMPONENT             |       |       | RTNDE  | 7,517                        | 2,663   | 94     | 373    | 1,644   | 1,094  |
| 5  | CUSTOMER COMPONENT           |       |       | RTNDC  | 69,542                       | 51,088  | 868    | 6,814  | 2,166   | 244    |
| 6  | ADJUSTMENT TO TAXABLE INCOME |       |       | TAT    | -82,016                      | -50,075 | -1,984 | -6,687 | -13,959 | -3,927 |
| 7  | DEMAND COMPONENT             |       |       | TATD   | -71,213                      | -33,364 | -1,877 | -4,464 | -18,286 | -7,334 |
| 8  | ENERGY COMPONENT             |       |       | TATE   | 24,493                       | 8,765   | 322    | 1,218  | 5,388   | 3,522  |
| 9  | CUSTOMER COMPONENT           |       |       | TATC   | -35,295                      | -25,476 | -429   | -3,440 | -1,062  | -115   |
| 10 | FEDERAL INCOME TAX ADJUSTMEN |       |       | TAFI   | 804                          | 363     | 16     | 48     | 172     | 86     |
| 11 | DEMAND COMPONENT             |       |       | TAFID  | 701                          | 287     | 15     | 38     | 169     | 85     |
| 12 | ENERGY COMPONENT             |       |       | TAFIE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 13 | CUSTOMER COMPONENT           |       |       | TAFIC  | 103                          | 76      | 1      | 10     | 3       | 1      |
| 14 | STATE INCOME TAX ADJUSTMENT  |       |       | TSTA   | 213                          | 96      | 5      | 13     | 45      | 23     |
| 15 | DEMAND COMPONENT             |       |       | TSTAD  | 186                          | 76      | 5      | 10     | 44      | 23     |
| 16 | ENERGY COMPONENT             |       |       | TSTAE  | 0                            | 0       | 0      | 0      | 0       | 0      |
| 17 | CUSTOMER COMPONENT           |       |       | TSTAC  | 27                           | 20      | 0      | 3      | 1       | 0      |
| 18 | SUMMARY FOR FEDERAL INCOME   |       |       |        |                              |         |        |        |         |        |
| 19 | TAX CALCULATION              |       |       |        |                              |         |        |        |         |        |
| 20 | (2)+(6)+(10)+(14)            |       |       | TFTI4  | 429,276                      | 182,868 | 8,100  | 24,156 | 94,563  | 50,471 |
| 21 | DEMAND COMPONENT             |       |       | TFTI4D | 362,888                      | 145,734 | 7,243  | 19,180 | 86,420  | 45,726 |
| 22 | ENERGY COMPONENT             |       |       | TFTI4E | 32,010                       | 11,427  | 417    | 1,590  | 7,033   | 4,616  |
| 23 | CUSTOMER COMPONENT           |       |       | TFTI4C | 34,377                       | 25,707  | 441    | 3,386  | 1,109   | 130    |
| 24 | FEDERAL INCOME TAX           |       |       |        |                              |         |        |        |         |        |
| 25 | .35 / .65 X (20)+(10)        |       |       | TFIT4  | 231,952                      | 98,831  | 4,378  | 13,055 | 51,090  | 27,263 |
| 26 | DEMAND COMPONENT             |       |       | TFIT4D | 196,102                      | 78,760  | 3,914  | 10,365 | 46,703  | 24,707 |
| 27 | ENERGY COMPONENT             |       |       | TFIT4E | 17,236                       | 6,154   | 224    | 856    | 3,787   | 2,486  |
| 28 | CUSTOMER COMPONENT           |       |       | TFIT4C | 18,614                       | 13,918  | 238    | 1,834  | 600     | 70     |
| 29 | ADJ TO STATE TAXABLE INCOME  |       |       | TASI   | 83                           | 101     | 0      | 12     | -12     | -9     |
| 30 | DEMAND COMPONENT             |       |       | TASID  | -215                         | -75     | -3     | -10    | -47     | -31    |
| 31 | ENERGY COMPONENT             |       |       | TASIE  | 146                          | 52      | 2      | 7      | 32      | 21     |
| 32 | CUSTOMER COMPONENT           |       |       | TASIC  | 152                          | 124     | 2      | 15     | 3       | 0      |
| 33 | SUMMARY FOR STATE INCOME     |       |       |        |                              |         |        |        |         |        |
| 34 | TAX CALCULATION              |       |       |        |                              |         |        |        |         |        |
| 35 | (2)+(6)+(14)+(25)+(29)       |       |       | TSTI4  | 660,507                      | 281,436 | 12,462 | 37,176 | 145,468 | 77,640 |
| 36 | DEMAND COMPONENT             |       |       | TSTI4D | 558,075                      | 224,130 | 11,140 | 29,497 | 132,908 | 70,316 |
| 37 | ENERGY COMPONENT             |       |       | TSTI4E | 49,393                       | 17,633  | 642    | 2,454  | 10,851  | 7,124  |
| 38 | CUSTOMER COMPONENT           |       |       | TSTI4C | 53,039                       | 39,674  | 680    | 5,225  | 1,709   | 200    |
| 39 | STATE INCOME TAX             |       |       |        |                              |         |        |        |         |        |
| 40 | .1099 / .8901 X (35)+(14)    |       |       | TSIT4  | 81,765                       | 34,845  | 1,544  | 4,603  | 18,006  | 9,609  |
| 41 | DEMAND COMPONENT             |       |       | TSIT4D | 69,091                       | 27,749  | 1,380  | 3,652  | 16,454  | 8,705  |
| 42 | ENERGY COMPONENT             |       |       | TSIT4E | 6,098                        | 2,177   | 79     | 303    | 1,340   | 879    |
| 43 | CUSTOMER COMPONENT           |       |       | TSIT4C | 6,576                        | 4,919   | 84     | 648    | 212     | 25     |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES FOR  
PROPOSED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3

|    | INPUT                         | ALLOC | OUTPUT | LP-5   | LPEP  | ISA   | GH     | SL/AL  | STANDBY |
|----|-------------------------------|-------|--------|--------|-------|-------|--------|--------|---------|
| 1  | AT SYSTEM % RATE OF RETURN    | RTRD  |        | 10.17  | 10.17 | 10.17 | 10.17  | 10.17  | 10.17   |
| 2  | RETURN ON RATE BASE           |       | RTND4  | 48,878 | 1,649 | 3,146 | 11,926 | 8,603  | 150     |
| 3  | DEMAND COMPONENT              |       | RTNDD  | 47,372 | 1,603 | 2,998 | 11,286 | 934    | 147     |
| 4  | ENERGY COMPONENT              |       | RTNDE  | 1,330  | 35    | 125   | 131    | 26     | 2       |
| 5  | CUSTOMER COMPONENT            |       | RTNDC  | 178    | 12    | 21    | 509    | 7,642  | 0       |
| 6  | ADJUSTMENT TO TAXABLE INCOME  |       | TAT    | 673    | -53   | 470   | -1,916 | -4,549 | -9      |
| 7  | DEMAND COMPONENT              |       | TATD   | -3,477 | -158  | 82    | -2,110 | -207   | -18     |
| 8  | ENERGY COMPONENT              |       | TATE   | 4,234  | 110   | 398   | 446    | 80     | 10      |
| 9  | CUSTOMER COMPONENT            |       | TATC   | -84    | -5    | -11   | -251   | -4,422 | 0       |
| 10 | FEDERAL INCOME TAX ADJUSTMENT |       | TAFI   | 79     | 3     | 6     | 18     | 13     | 0       |
| 11 | DEMAND COMPONENT              |       | TAFID  | 79     | 3     | 6     | 17     | 2      | 0       |
| 12 | ENERGY COMPONENT              |       | TAFIE  | 0      | 0     | 0     | 0      | 0      | 0       |
| 13 | CUSTOMER COMPONENT            |       | TAFIC  | 0      | 0     | 0     | 1      | 11     | 0       |
| 14 | STATE INCOME TAX ADJUSTMENT   |       | TSTA   | 21     | 1     | 1     | 5      | 3      | 0       |
| 15 | DEMAND COMPONENT              |       | TSTAD  | 21     | 1     | 1     | 5      | 0      | 0       |
| 16 | ENERGY COMPONENT              |       | TSTAE  | 0      | 0     | 0     | 0      | 0      | 0       |
| 17 | CUSTOMER COMPONENT            |       | TSTAC  | 0      | 0     | 0     | 0      | 3      | 0       |
| 18 | SUMMARY FOR FEDERAL INCOME    |       |        |        |       |       |        |        |         |
| 19 | TAX CALCULATION               |       |        |        |       |       |        |        |         |
| 20 | (2)+(6)+(10)+(14)             |       | TFTI4  | 49,651 | 1,600 | 3,623 | 10,033 | 4,070  | 141     |
| 21 | DEMAND COMPONENT              |       | TFTI4D | 43,994 | 1,449 | 3,088 | 9,197  | 729    | 128     |
| 22 | ENERGY COMPONENT              |       | TFTI4E | 5,564  | 145   | 524   | 576    | 106    | 12      |
| 23 | CUSTOMER COMPONENT            |       | TFTI4C | 93     | 6     | 12    | 258    | 3,235  | 0       |
| 24 | FEDERAL INCOME TAX            |       |        |        |       |       |        |        |         |
| 25 | .35 / .65 X (20)+(10)         |       | TFIT4  | 26,815 | 865   | 1,956 | 5,420  | 2,204  | 75      |
| 26 | DEMAND COMPONENT              |       | TFIT4D | 23,768 | 783   | 1,669 | 4,970  | 394    | 69      |
| 27 | ENERGY COMPONENT              |       | TFIT4E | 2,996  | 78    | 282   | 310    | 57     | 6       |
| 28 | CUSTOMER COMPONENT            |       | TFIT4C | 51     | 3     | 6     | 140    | 1,754  | 0       |
| 29 | ADJ TO STATE TAXABLE INCOME   |       | TASI   | -13    | -1    | -1    | -1     | 7      | 0       |
| 30 | DEMAND COMPONENT              |       | TASID  | -39    | -2    | -3    | -5     | 0      | 0       |
| 31 | ENERGY COMPONENT              |       | TASIE  | 26     | 0     | 3     | 2      | 1      | 0       |
| 32 | CUSTOMER COMPONENT            |       | TASIC  | 1      | 0     | 0     | 0      | 7      | 0       |
| 33 | SUMMARY FOR STATE INCOME      |       |        |        |       |       |        |        |         |
| 34 | TAX CALCULATION               |       |        |        |       |       |        |        |         |
| 35 | (2)+(6)+(14)+(25)+(29)        |       | TSTI4  | 76,373 | 2,461 | 5,572 | 15,434 | 6,269  | 216     |
| 36 | DEMAND COMPONENT              |       | TSTI4D | 67,644 | 2,228 | 4,747 | 14,146 | 1,121  | 198     |
| 37 | ENERGY COMPONENT              |       | TSTI4E | 8,585  | 223   | 808   | 890    | 164    | 19      |
| 38 | CUSTOMER COMPONENT            |       | TSTI4C | 143    | 9     | 18    | 398    | 4,983  | 0       |
| 39 | STATE INCOME TAX              |       |        |        |       |       |        |        |         |
| 40 | .1099 / .8901 X (35)+(14)     |       | TSIT4  | 9,451  | 305   | 689   | 1,910  | 777    | 26      |
| 41 | DEMAND COMPONENT              |       | TSIT4D | 8,373  | 276   | 587   | 1,752  | 139    | 24      |
| 42 | ENERGY COMPONENT              |       | TSIT4E | 1,060  | 27    | 100   | 110    | 21     | 2       |
| 43 | CUSTOMER COMPONENT            |       | TSIT4C | 17     | 1     | 2     | 50     | 618    | 0       |

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 2**

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

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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

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

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

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-WINTER PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE                              | RR    |        | 2,263,602                    | 909,213   | 20,360  | 165,977 | 520,355 | 281,626 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -21,487                      | -7,008    | -248    | -1,005  | -4,491  | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBACA |        | -38,084                      | -15,093   | -338    | -2,755  | -8,692  | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,204,031                    | 887,112   | 19,774  | 162,217 | 507,172 | 273,353 |
| 8  | ANNUALIZATION                             | ANN   |        | 25,615                       | 8,192     | 367     | 3,393   | 5,340   | 4,745   |
| 9  | LATE PAY CHARGES                          |       | R11    | 7,074                        | 3,509     | 27      | 1,314   | 1,528   | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,236,720                    | 898,813   | 20,168  | 166,924 | 514,040 | 278,474 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 165,535                      | 66,177    | 3,062   | 8,490   | 33,882  | 21,274  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,402,255                    | 964,990   | 23,230  | 175,414 | 547,922 | 299,748 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                |       |        |                              |           |         |         |         |         |
| 16 | FUEL                                      |       | EOPF1  | 431,704                      | 153,338   | 5,471   | 21,424  | 94,562  | 62,644  |
| 17 | POWER PURCHASES                           |       | EOPP1  | 252,511                      | 90,905    | 3,478   | 12,476  | 54,914  | 36,204  |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 297,079                      | 127,233   | 8,740   | 13,764  | 57,999  | 35,278  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 981,294                      | 371,476   | 17,689  | 47,664  | 207,475 | 134,126 |
| 20 | TRANSMISSION                              |       | EE20   | 10,487                       | 5,082     | 444     | 459     | 1,855   | 1,033   |
| 21 | DISTRIBUTION                              |       | EE30   | 92,936                       | 55,121    | 2,974   | 7,441   | 13,305  | 4,156   |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 288,210                      | 171,363   | 7,904   | 18,225  | 38,457  | 20,303  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,372,927                    | 603,042   | 29,011  | 73,789  | 261,092 | 159,618 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                |       | ED10   | 231,599                      | 112,223   | 9,800   | 10,141  | 40,970  | 22,801  |
| 26 | TRANSMISSION                              |       | ED20   | 7,753                        | 3,769     | 330     | 341     | 1,376   | 766     |
| 27 | DISTRIBUTION                              |       | ED30   | 70,147                       | 43,583    | 2,065   | 5,470   | 9,201   | 2,458   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 11,298                       | 6,426     | 401     | 657     | 1,641   | 819     |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED0ST  | 320,797                      | 166,001   | 12,596  | 16,609  | 53,188  | 26,844  |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |                              |           |         |         |         |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 320,797                      | 166,001   | 12,596  | 16,609  | 53,188  | 26,844  |
| 33 | MISC ALLOWABLE EXPENSES                   |       | TX89   | -29,674                      | -14,318   | -1,241  | -1,302  | -5,269  | -2,943  |
| 34 | TAXES                                     |       |        |                              |           |         |         |         |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 30,553                       | 16,275    | 1,201   | 1,654   | 5,175   | 2,482   |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 57,584                       | 30,793    | 2,081   | 3,211   | 9,498   | 4,709   |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -15,424                      | -5,078    | -684    | -271    | -3,286  | -2,423  |
| 38 | NET INV TAX CR                            |       | TX91   | -8,625                       | -4,602    | -335    | -470    | -1,438  | -687    |
| 39 | GROSS RECEIPTS TAX                        |       | TX6    | 98,416                       | 39,548    | 887     | 7,345   | 22,617  | 12,253  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 209,079                      | 33,511    | -9,873  | 28,951  | 82,502  | 41,278  |
| 41 | TOTAL TAXES                               |       | TEX1   | 371,583                      | 110,447   | -6,722  | 40,419  | 115,069 | 57,612  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 2,035,633                    | 865,172   | 33,644  | 129,515 | 424,080 | 241,131 |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 366,622                      | 99,818    | -10,414 | 45,899  | 123,842 | 58,617  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 5,017,178                    | 2,679,753 | 194,153 | 275,350 | 850,669 | 405,413 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 7.31                         | 3.72      | -5.36   | 16.67   | 14.56   | 14.46   |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.0                        | 51.0      | -73.4   | 228.1   | 199.2   | 197.9   |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-WINTER PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----|-------------------------------------------|-------|--------|---------|--------|--------|---------|--------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |         |        |        |         |        |         |
| 2  | SALE OF ELECTRICITY                       |       |        |         |        |        |         |        |         |
| 3  | RATE REVENUE                              | RR    |        | 268,654 | 8,665  | 21,238 | 44,746  | 21,591 | 1,177   |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |        | -4,678  | -144   | -367   | -743    | -358   | -20     |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 259,612 | 8,405  | 20,449 | 43,628  | 21,161 | 1,148   |
| 8  | ANNUALIZATION                             | ANN   |        | 4,973   | 0      | 0      | -1,014  | -381   | 0       |
| 9  | LATE PAY CHARGES                          |       | R11    | 133     | 0      | 0      | 135     | 52     | 0       |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 264,718 | 8,405  | 20,449 | 42,749  | 20,832 | 1,148   |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 25,191  | 672    | 2,381  | 3,116   | 1,244  | 46      |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 289,909 | 9,077  | 22,830 | 45,865  | 22,076 | 1,194   |
| 13 | OPERATING EXPENSES                        |       |        |         |        |        |         |        |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |         |        |        |         |        |         |
| 15 | PRODUCTION                                |       |        |         |        |        |         |        |         |
| 16 | FUEL                                      |       | EOPF1  | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17 | POWER PURCHASES                           |       | EOPP1  | 43,802  | 1,146  | 4,132  | 4,522   | 846    | 86      |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 41,714  | 1,194  | 3,967  | 6,435   | 709    | 46      |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 161,406 | 4,312  | 15,257 | 18,573  | 3,030  | 286     |
| 20 | TRANSMISSION                              |       | EE20   | 1,187   | 38     | 114    | 259     | 16     | 0       |
| 21 | DISTRIBUTION                              |       | EE30   | 1,930   | 73     | 196    | 2,148   | 5,592  | 0       |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 22,498  | 670    | 2,133  | 4,843   | 1,800  | 14      |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 187,021 | 5,093  | 17,700 | 25,823  | 10,438 | 300     |
| 24 | DEPRECIATION EXPENSE                      |       |        |         |        |        |         |        |         |
| 25 | PRODUCTION                                |       | ED10   | 26,210  | 832    | 2,518  | 5,734   | 370    | 0       |
| 26 | TRANSMISSION                              |       | ED20   | 880     | 22     | 65     | 192     | 12     | 0       |
| 27 | DISTRIBUTION                              |       | ED30   | 1,133   | 39     | 111    | 1,415   | 4,672  | 0       |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 875     | 28     | 85     | 235     | 131    | 0       |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED00T  | 29,098  | 921    | 2,779  | 7,576   | 5,185  | 0       |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0       | 0      | 0      | 0       | 0      | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |         |        |        |         |        |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 29,098  | 921    | 2,779  | 7,576   | 5,185  | 0       |
| 33 | MISC ALLOWABLE EXPENSES                   |       |        |         |        |        |         |        |         |
|    |                                           |       | TX89   | -3,388  | -107   | -324   | -733    | -49    | 0       |
| 34 | TAXES                                     |       |        |         |        |        |         |        |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 2,303   | 84     | 164    | 734     | 481    | 0       |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 4,624   | 157    | 370    | 1,299   | 841    | 1       |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -3,426  | -96    | -381   | -399    | 621    | -1      |
| 38 | NET INV TAX CR                            |       | TX91   | -658    | -23    | -52    | -204    | -156   | 0       |
| 39 | GROSS RECEIPTS TAX                        |       | TX8    | 11,648  | 370    | 900    | 1,881   | 916    | 51      |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 27,219  | 1,119  | 929    | 3,377   | -292   | 358     |
| 41 | TOTAL TAXES                               |       | TEX1   | 41,710  | 1,610  | 1,930  | 6,687   | 2,412  | 409     |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 254,441 | 7,517  | 22,085 | 39,353  | 17,986 | 709     |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 35,468  | 1,560  | 745    | 6,512   | 4,090  | 485     |
| 44 | TOTAL RATE BASE                           |       | RBX    | 369,798 | 13,499 | 25,381 | 119,662 | 83,438 | 62      |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 9.59    | 11.55  | 2.94   | 5.44    | 4.90   | 782.36  |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 131.3   | 158.1  | 40.2   | 74.5    | 67.1   | 10706.5 |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-WINTER PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                      | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|--------------------------------------------|--------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PROPOSED RATE LEVELS |        |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                        |        |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE PROPOSED                      | RRP    |        | 2,525,900                    | 1,047,123 | 23,856  | 172,388 | 555,030 | 309,896 |
| 4  | ENERGY REVENUE PROPOSED                    | ECRP   |        | -21,487                      | -7,008    | -248    | -1,005  | -4,491  | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                    | STASP  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                  | SBRCAP |        | -42,456                      | -17,382   | -396    | -2,862  | -9,268  | -5,381  |
| 7  | TOTAL SALE OF ELECTRICITY                  |        | RRTP   | 2,461,957                    | 1,022,733 | 23,212  | 168,521 | 541,271 | 301,138 |
| 8  | ANNUALIZATION                              | ANRP   |        | 28,529                       | 9,122     | 409     | 3,779   | 5,948   | 5,285   |
| 9  | LATE PAY CHARGES                           | SLIP   | CM4    | 7,869                        | 3,903     | 30      | 1,461   | 1,700   | 419     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                 |        | RRTPP  | 2,498,355                    | 1,035,758 | 23,651  | 173,761 | 548,919 | 306,842 |
| 11 | OTHER OPERATING REVENUES                   |        | ROOT   | 165,535                      | 66,177    | 3,062   | 8,490   | 33,882  | 21,274  |
| 12 | TOTAL OPERATING REVENUES                   |        | ROTP   | 2,663,890                    | 1,101,935 | 26,713  | 182,251 | 582,801 | 328,116 |
| 13 | OPERATING EXPENSES                         |        |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES         |        |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                 |        |        |                              |           |         |         |         |         |
| 16 | FUEL                                       |        | EOPF1  | 431,704                      | 153,338   | 5,471   | 21,424  | 94,562  | 62,644  |
| 17 | POWER PURCHASES                            |        | EOPP1  | 252,511                      | 90,905    | 3,478   | 12,476  | 54,914  | 36,204  |
| 18 | OTHER PRODUCTION                           |        | EOP01  | 297,079                      | 127,233   | 8,740   | 13,764  | 57,999  | 35,278  |
| 19 | TOTAL PRODUCTION                           |        | EE10T  | 981,294                      | 371,476   | 17,689  | 47,664  | 207,475 | 134,126 |
| 20 | O & M TRANSMISSION                         |        | EE20   | 10,487                       | 5,082     | 444     | 459     | 1,855   | 1,033   |
| 21 | O & M DISTRIBUTION                         |        | EE30   | 92,936                       | 55,121    | 2,974   | 7,441   | 13,305  | 4,156   |
| 22 | OTHER OPER & MAINT EXP                     |        | EOMT1  | 288,210                      | 171,363   | 7,904   | 18,225  | 38,457  | 20,303  |
| 23 | TOTAL OPER & MAINT EXPENSES                |        | EE00T  | 1,372,927                    | 603,042   | 29,011  | 73,789  | 261,092 | 159,618 |
| 24 | DEPRECIATION EXPENSE                       |        |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                 |        | ED10   | 231,599                      | 112,223   | 9,800   | 10,141  | 40,970  | 22,801  |
| 26 | TRANSMISSION                               |        | ED20   | 7,753                        | 3,769     | 330     | 341     | 1,376   | 766     |
| 27 | DISTRIBUTION                               |        | ED30   | 70,147                       | 43,583    | 2,065   | 5,470   | 9,201   | 2,458   |
| 28 | GENERAL                                    |        | ED88   | 11,298                       | 6,426     | 401     | 657     | 1,641   | 819     |
| 29 | TOTAL DEPRECIATION EXPENSE                 |        | ED00T  | 320,797                      | 166,001   | 12,596  | 16,609  | 53,188  | 26,844  |
| 30 | AMORTIZATION EXP (ACCT 406)                |        | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 31 | TOTAL DEPRECIATION AND                     |        |        |                              |           |         |         |         |         |
| 32 | AMORTIZATION EXPENSE                       |        | ED00   | 320,797                      | 166,001   | 12,596  | 16,609  | 53,188  | 26,844  |
| 33 | MISC ALLOWABLE EXPENSES                    |        | TX89   | -29,674                      | -14,318   | -1,241  | -1,302  | -5,269  | -2,943  |
| 34 | TAXES                                      |        |        |                              |           |         |         |         |         |
| 35 | INCREASE CAPITAL STOCK                     |        | ET11   | 32,385                       | 17,251    | 1,273   | 1,753   | 5,486   | 2,630   |
| 36 | -OTHER M/O CAP STOCK                       |        | ET001  | 57,584                       | 30,793    | 2,081   | 3,211   | 9,498   | 4,709   |
| 37 | DEFERRED INCOME TAXES                      |        | TXT    | -15,424                      | -5,078    | -684    | -271    | -3,286  | -2,423  |
| 38 | NET INV TAX CR                             |        | TX91   | -8,625                       | -4,602    | -335    | -470    | -1,438  | -687    |
| 39 | GROSS RECEIPTS TAX                         |        | TXGRP  | 109,928                      | 45,573    | 1,041   | 7,645   | 24,153  | 13,501  |
| 40 | PA & FED INCOME TAXES                      |        | TSF8   | 313,718                      | 88,274    | -8,500  | 31,664  | 96,423  | 52,645  |
| 41 | TOTAL TAXES                                |        | TEX1   | 489,565                      | 172,212   | -5,125  | 43,532  | 130,836 | 70,375  |
| 42 | TOTAL OPERATING EXP                        |        | TEXP1  | 2,153,615                    | 926,937   | 35,241  | 132,628 | 439,847 | 253,894 |
| 43 | RETURN (LN 12 - 42)                        |        | PRERTN | 510,275                      | 174,998   | -8,528  | 49,623  | 142,954 | 74,222  |
| 44 | TOTAL RATE BASE                            |        | RBX    | 5,017,178                    | 2,679,753 | 194,153 | 275,350 | 850,669 | 405,413 |
| 45 | RATE OF RETURN (LN 43 / RBX)               |        | PRRTRP | 10.17                        | 6.53      | -4.39   | 18.02   | 16.80   | 18.31   |
| 46 | CLASS RATE IN % OF TOTAL                   |        | PRCLRT | 100.0                        | 64.2      | -43.2   | 177.2   | 165.2   | 180.0   |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-WINTER PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

| INPUT                                        | ALLOC   | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----------------------------------------------|---------|--------|---------|--------|--------|---------|--------|---------|
| 1 OPERATING REVENUES AT PROPOSED RATE LEVELS |         |        |         |        |        |         |        |         |
| 2 SALE OF ELECTRICITY                        |         |        |         |        |        |         |        |         |
| 3 RATE REVENUE PROPOSED                      | RRP     |        | 309,443 | 9,136  | 21,270 | 51,906  | 24,667 | 1,185   |
| 4 ENERGY REVENUE PROPOSED                    | ECRP    |        | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5 STATE TAX ADJ SURCHARGE                    | STASP   |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 6 SPEC BASE RATE CREDIT ADJ                  | SBRCAP  |        | -5,357  | -152   | -368   | -862    | -408   | -20     |
| 7 TOTAL SALE OF ELECTRICITY                  |         | R RTP  | 299,722 | 8,868  | 20,480 | 50,669  | 24,187 | 1,156   |
| 8 ANNUALIZATION                              | ANMP    |        | 5,539   | 0      | 0      | -1,129  | -424   | 0       |
| 9 LATE PAY CHARGES                           | SLIP CM | R11P   | 148     | 0      | 0      | 150     | 58     | 0       |
| 10 TOT ADJ'D SALE OF ELECTRIC                |         | RRTTP  | 305,409 | 8,868  | 20,480 | 49,690  | 23,821 | 1,156   |
| 11 OTHER OPERATING REVENUES                  |         | ROOT   | 25,191  | 672    | 2,381  | 3,116   | 1,244  | 46      |
| 12 TOTAL OPERATING REVENUES                  |         | ROTP   | 330,600 | 9,540  | 22,861 | 52,806  | 25,065 | 1,202   |
| 13 OPERATING EXPENSES                        |         |        |         |        |        |         |        |         |
| 14 OPERATING AND MAINTENANCE EXPENSES        |         |        |         |        |        |         |        |         |
| 15 PRODUCTION                                |         |        |         |        |        |         |        |         |
| 16 FUEL                                      |         | EOPF1  | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17 POWER PURCHASES                           |         | EOPPI  | 43,802  | 1,146  | 4,132  | 4,522   | 846    | 86      |
| 18 OTHER PRODUCTION                          |         | EOP01  | 41,714  | 1,194  | 3,967  | 6,435   | 709    | 46      |
| 19 TOTAL PRODUCTION                          |         | EE10T  | 161,406 | 4,312  | 15,257 | 18,573  | 3,030  | 286     |
| 20 O & M TRANSMISSION                        |         | EE20   | 1,187   | 38     | 114    | 259     | 16     | 0       |
| 21 O & M DISTRIBUTION                        |         | EE30   | 1,930   | 73     | 196    | 2,148   | 5,592  | 0       |
| 22 OTHER OPER & MAINT EXP                    |         | EQMT1  | 22,498  | 670    | 2,133  | 4,843   | 1,800  | 14      |
| 23 TOTAL OPER & MAINT EXPENSES               |         | EE00T  | 187,021 | 5,093  | 17,700 | 25,823  | 10,438 | 300     |
| 24 DEPRECIATION EXPENSE                      |         |        |         |        |        |         |        |         |
| 25 PRODUCTION                                |         | ED10   | 26,210  | 832    | 2,518  | 5,734   | 370    | 0       |
| 26 TRANSMISSION                              |         | ED20   | 880     | 22     | 65     | 192     | 12     | 0       |
| 27 DISTRIBUTION                              |         | ED30   | 1,133   | 39     | 111    | 1,415   | 4,672  | 0       |
| 28 GENERAL                                   |         | ED88   | 875     | 28     | 85     | 235     | 131    | 0       |
| 29 TOTAL DEPRECIATION EXPENSE                |         | ED0ST  | 29,098  | 921    | 2,779  | 7,576   | 5,185  | 0       |
| 30 AMORTIZATION EXP (ACCT 406)               |         | ED97T  | 0       | 0      | 0      | 0       | 0      | 0       |
| 31 TOTAL DEPRECIATION AND                    |         |        |         |        |        |         |        |         |
| 32 AMORTIZATION EXPENSE                      |         | ED00   | 29,098  | 921    | 2,779  | 7,576   | 5,185  | 0       |
| 33 MISC ALLOWABLE EXPENSES                   |         | TX89   | -3,388  | -107   | -324   | -733    | -49    | 0       |
| 34 TAXES                                     |         |        |         |        |        |         |        |         |
| 35 INCREASE CAPITAL STOCK                    |         | ET1I   | 2,441   | 89     | 174    | 778     | 510    | 0       |
| 36 -OTHER M/O CAP STOCK                      |         | ET001  | 4,624   | 157    | 370    | 1,299   | 841    | 1       |
| 37 DEFERRED INCOME TAXES                     |         | TX1    | -3,426  | -96    | -381   | -399    | 621    | -1      |
| 38 NET INV TAX CR                            |         | TX91   | -658    | -23    | -52    | -204    | -156   | 0       |
| 39 GROSS RECEIPTS TAX                        |         | TXGRP  | 13,438  | 390    | 901    | 2,186   | 1,049  | 51      |
| 40 PA & FED INCOME TAXES                     |         | TSF8   | 43,555  | 1,303  | 937    | 6,155   | 900    | 362     |
| 41 TOTAL TAXES                               |         | TEX1   | 59,974  | 1,820  | 1,949  | 9,816   | 3,764  | 412     |
| 42 TOTAL OPERATING EXP                       |         | TEXP1  | 272,705 | 7,727  | 22,104 | 42,482  | 19,338 | 712     |
| 43 RETURN (LN 12 - 42)                       |         | PRRTN  | 57,895  | 1,813  | 757    | 10,324  | 5,727  | 490     |
| 44 TOTAL RATE BASE                           |         | RBX    | 369,798 | 13,499 | 25,381 | 119,662 | 83,438 | 62      |
| 45 RATE OF RETURN (LN 43 / RBX)              |         | PRRTRP | 15.66   | 13.43  | 2.98   | 8.63    | 6.86   | 789.50  |
| 46 CLASS RATE IN % OF TOTAL                  |         | PRCLRT | 153.9   | 132.0  | 29.3   | 84.8    | 67.5   | 7762.6  |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE                              | RR    |        | 2,263,602                    | 909,213   | 20,360  | 165,977 | 520,355 | 281,626 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -21,487                      | -7,008    | -248    | -1,005  | -4,491  | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |        | -38,084                      | -15,093   | -338    | -2,755  | -8,692  | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,204,031                    | 887,112   | 19,774  | 162,217 | 507,172 | 273,353 |
| 8  | ANNUALIZATION                             | ANN   |        | 25,615                       | 8,192     | 367     | 3,393   | 5,340   | 4,745   |
| 9  | LATE PAY CHARGES                          |       | R11    | 7,074                        | 3,509     | 27      | 1,314   | 1,528   | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,236,720                    | 898,813   | 20,168  | 166,924 | 514,040 | 278,474 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 165,535                      | 64,223    | 2,672   | 8,887   | 34,793  | 21,810  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,402,255                    | 963,036   | 22,840  | 175,811 | 548,833 | 300,284 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                |       |        |                              |           |         |         |         |         |
| 16 | FUEL                                      |       | EOPF1  | 431,704                      | 153,338   | 5,471   | 21,424  | 94,562  | 62,644  |
| 17 | POWER PURCHASES                           |       | EOPP1  | 252,511                      | 90,272    | 3,353   | 12,602  | 55,202  | 36,373  |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 297,079                      | 115,922   | 6,512   | 16,014  | 63,129  | 38,309  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 981,294                      | 359,532   | 15,336  | 50,040  | 212,893 | 137,326 |
| 20 | TRANSMISSION                              |       | EE20   | 10,487                       | 4,375     | 305     | 600     | 2,175   | 1,222   |
| 21 | DISTRIBUTION                              |       | EE30   | 92,936                       | 52,765    | 2,492   | 7,967   | 14,530  | 4,878   |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 288,210                      | 161,864   | 6,026   | 20,132  | 42,812  | 22,879  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,372,927                    | 578,536   | 24,159  | 78,739  | 272,410 | 166,305 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                |       | ED10   | 231,599                      | 96,616    | 6,726   | 13,246  | 48,049  | 26,983  |
| 26 | TRANSMISSION                              |       | ED20   | 7,753                        | 3,250     | 227     | 446     | 1,617   | 908     |
| 27 | DISTRIBUTION                              |       | ED30   | 70,147                       | 42,107    | 1,760   | 5,799   | 9,969   | 2,910   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 11,298                       | 5,873     | 292     | 769     | 1,895   | 969     |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED0ST  | 320,797                      | 147,846   | 9,005   | 20,260  | 61,530  | 31,770  |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |                              |           |         |         |         |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 320,797                      | 147,846   | 9,005   | 20,260  | 61,530  | 31,770  |
| 33 | MISC ALLOWABLE EXPENSES                   |       |        |                              |           |         |         |         |         |
|    |                                           |       | TX89   | -29,674                      | -12,349   | -855    | -1,693  | -6,162  | -3,471  |
| 34 | TAXES                                     |       |        |                              |           |         |         |         |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 30,553                       | 14,606    | 870     | 1,992   | 5,949   | 2,938   |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 57,584                       | 28,012    | 1,530   | 3,775   | 10,787  | 5,468   |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -15,424                      | -3,736    | -422    | -532    | -3,869  | -2,771  |
| 38 | NET INV TAX CR                            |       | TX91   | -8,625                       | -4,140    | -243    | -564    | -1,652  | -815    |
| 39 | GROSS RECEIPTS TAX                        |       | TXG    | 98,416                       | 39,548    | 887     | 7,345   | 22,617  | 12,253  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 209,079                      | 52,340    | -6,139  | 25,128  | 73,761  | 36,116  |
| 41 | TOTAL TAXES                               |       | TEX1   | 371,583                      | 126,630   | -3,518  | 37,144  | 107,594 | 53,188  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 2,035,633                    | 840,663   | 28,791  | 134,450 | 435,372 | 247,792 |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 366,622                      | 122,373   | -5,951  | 41,361  | 113,461 | 52,492  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 5,017,178                    | 2,414,990 | 141,613 | 329,064 | 973,679 | 478,019 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 7.31                         | 5.07      | -4.20   | 12.57   | 11.65   | 10.98   |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.0                        | 69.3      | -57.5   | 172.0   | 159.5   | 150.3   |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

PART 3  
SUMMARY

| INPUT ALLOC OUTPUT |                                           | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|--------------------|-------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PRESENT RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                       |         |        |        |         |        |         |
| 3                  | RATE REVENUE RR                           | 268,654 | 8,665  | 21,238 | 44,746  | 21,591 | 1,177   |
| 4                  | ENERGY/FUEL COST REVENUE ECR              | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5                  | STATE TAX ADJ SURCHARGE STAS              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCA           | -4,678  | -144   | -367   | -743    | -358   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY RRT             | 259,612 | 8,405  | 20,449 | 43,628  | 21,161 | 1,148   |
| 8                  | ANNUALIZATION ANN                         | 4,973   | 0      | 0      | -1,014  | -381   | 0       |
| 9                  | LATE PAY CHARGES R11                      | 133     | 0      | 0      | 135     | 52     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC RRTT           | 264,718 | 8,405  | 20,449 | 42,749  | 20,832 | 1,148   |
| 11                 | OTHER OPERATING REVENUES RROT             | 25,320  | 729    | 2,521  | 3,175   | 1,300  | 105     |
| 12                 | TOTAL OPERATING REVENUES ROT              | 290,038 | 9,134  | 22,970 | 45,924  | 22,132 | 1,253   |
| 13                 | OPERATING EXPENSES                        |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES        |         |        |        |         |        |         |
| 15                 | PRODUCTION                                |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17                 | POWER PURCHASES EOPP1                     | 43,848  | 1,167  | 4,182  | 4,541   | 864    | 107     |
| 18                 | OTHER PRODUCTION EOPD1                    | 42,540  | 1,564  | 4,872  | 6,762   | 1,026  | 429     |
| 19                 | TOTAL PRODUCTION EE10T                    | 162,278 | 4,703  | 16,212 | 18,919  | 3,365  | 690     |
| 20                 | TRANSMISSION EE20                         | 1,239   | 61     | 170    | 280     | 36     | 24      |
| 21                 | DISTRIBUTION EE30                         | 1,999   | 104    | 272    | 2,231   | 5,666  | 32      |
| 22                 | OTHER OPER & MAINT EXP EOMT1              | 23,158  | 968    | 2,861  | 5,120   | 2,069  | 321     |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T         | 188,674 | 5,836  | 19,515 | 26,550  | 11,136 | 1,067   |
| 24                 | DEPRECIATION EXPENSE                      |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                           | 27,352  | 1,344  | 3,764  | 6,186   | 804    | 529     |
| 26                 | TRANSMISSION ED20                         | 919     | 35     | 98     | 208     | 27     | 18      |
| 27                 | DISTRIBUTION ED30                         | 1,179   | 59     | 160    | 1,467   | 4,716  | 21      |
| 28                 | OTHER DEPREC EXP ED88                     | 914     | 45     | 126    | 251     | 146    | 18      |
| 29                 | TOTAL DEPRECIATION EXPENSE ED0ST          | 30,364  | 1,483  | 4,148  | 8,112   | 5,693  | 586     |
| 30                 | AMORTIZATION EXP (ACCT 406) ED97T         | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                    |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE ED00                 | 30,364  | 1,483  | 4,148  | 8,112   | 5,693  | 586     |
| 33                 | MISC ALLOWABLE EXPENSES TX89              | -3,532  | -171   | -481   | -789    | -104   | -67     |
| 34                 | TAXES                                     |         |        |        |         |        |         |
| 35                 | -OTHER CAPITAL STOCK ET1                  | 2,415   | 133    | 286    | 783     | 529    | 52      |
| 36                 | -OTHER M/O CAP STOCK ET001                | 4,814   | 239    | 569    | 1,382   | 920    | 88      |
| 37                 | DEFERRED INCOME TAXES TXT                 | -3,537  | -147   | -505   | -437    | 585    | -53     |
| 38                 | NET INV TAX CR TX91                       | -688    | -37    | -85    | -218    | -169   | -14     |
| 39                 | GROSS RECEIPTS TAX TX8                    | 11,648  | 370    | 900    | 1,881   | 916    | 51      |
| 40                 | PA & FED INCOME TAXES TSF1                | 25,968  | 566    | -423   | 2,812   | -828   | -222    |
| 41                 | TOTAL TAXES TEX1                          | 40,620  | 1,123  | 742    | 6,203   | 1,955  | -98     |
| 42                 | TOTAL OPERATING EXP TEXP1                 | 256,126 | 8,271  | 23,924 | 40,076  | 18,680 | 1,488   |
| 43                 | RETURN (LN 12 - 42) PRERTN                | 33,912  | 863    | -954   | 5,848   | 3,452  | -235    |
| 44                 | TOTAL RATE BASE RDX                       | 387,462 | 21,268 | 44,320 | 127,615 | 90,934 | 8,214   |
| 45                 | RATE OF RETURN (LN 43 / RDX) PRRTTR       | 8.75    | 4.06   | -2.15  | 4.58    | 3.80   | -2.86   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT           | 119.8   | 55.5   | -29.5  | 62.7    | 52.0   | -39.2   |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                      | ALLOC  | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3    | LP-4    |
|----|--------------------------------------------|--------|--------|------------------------------|-----------|---------|---------|---------|---------|
| 1  | OPERATING REVENUES AT PROPOSED RATE LEVELS |        |        |                              |           |         |         |         |         |
| 2  | SALE OF ELECTRICITY                        |        |        |                              |           |         |         |         |         |
| 3  | RATE REVENUE PROPOSED                      | RRP    |        | 2,525,900                    | 1,047,123 | 23,856  | 172,388 | 555,030 | 309,896 |
| 4  | ENERGY REVENUE PROPOSED                    | ECRP   |        | -21,487                      | -7,008    | -248    | -1,005  | -4,491  | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                    | STASP  |        | 0                            | 0         | 0       | 0       | 0       | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                  | SBRCAP |        | -42,456                      | -17,382   | -396    | -2,862  | -9,268  | -5,381  |
| 7  | TOTAL SALE OF ELECTRICITY                  |        | RRTP   | 2,461,957                    | 1,022,733 | 23,212  | 168,521 | 541,271 | 301,138 |
| 8  | ANNUALIZATION                              | ANNP   |        | 28,529                       | 9,122     | 409     | 3,779   | 5,948   | 5,285   |
| 9  | LATE PAY CHARGES                           | SLIP   | CM4    | 7,869                        | 3,903     | 30      | 1,461   | 1,700   | 419     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                 |        | RRTP   | 2,498,355                    | 1,035,758 | 23,651  | 173,761 | 548,919 | 306,842 |
| 11 | OTHER OPERATING REVENUES                   |        | ROOT   | 165,535                      | 64,223    | 2,672   | 8,887   | 34,793  | 21,810  |
| 12 | TOTAL OPERATING REVENUES                   |        | ROTP   | 2,663,890                    | 1,099,981 | 26,323  | 182,648 | 583,712 | 328,652 |
| 13 | OPERATING EXPENSES                         |        |        |                              |           |         |         |         |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES         |        |        |                              |           |         |         |         |         |
| 15 | PRODUCTION                                 |        |        |                              |           |         |         |         |         |
| 16 | FUEL                                       |        | EOFF1  | 431,704                      | 153,338   | 5,471   | 21,424  | 94,562  | 62,644  |
| 17 | POWER PURCHASES                            |        | EOPP1  | 252,511                      | 90,272    | 3,353   | 12,602  | 55,202  | 36,373  |
| 18 | OTHER PRODUCTION                           |        | EOP01  | 297,079                      | 115,922   | 6,512   | 16,014  | 63,129  | 38,309  |
| 19 | TOTAL PRODUCTION                           |        | EE10T  | 981,294                      | 359,532   | 15,336  | 50,040  | 212,893 | 137,326 |
| 20 | O & M TRANSMISSION                         |        | EE20   | 10,487                       | 4,375     | 305     | 600     | 2,175   | 1,222   |
| 21 | O & M DISTRIBUTION                         |        | EE30   | 92,936                       | 52,765    | 2,492   | 7,967   | 14,530  | 4,878   |
| 22 | OTHER OPER & MAINT EXP                     |        | EOMT1  | 288,210                      | 161,864   | 6,026   | 20,132  | 42,812  | 22,879  |
| 23 | TOTAL OPER & MAINT EXPENSES                |        | EE00T  | 1,372,927                    | 578,536   | 24,159  | 78,739  | 272,410 | 166,305 |
| 24 | DEPRECIATION EXPENSE                       |        |        |                              |           |         |         |         |         |
| 25 | PRODUCTION                                 |        |        |                              |           |         |         |         |         |
| 26 | TRANSMISSION                               |        | ED10   | 231,599                      | 96,616    | 6,726   | 13,246  | 48,049  | 26,983  |
| 27 | DISTRIBUTION                               |        | ED20   | 7,753                        | 3,250     | 227     | 446     | 1,617   | 908     |
| 28 | GENERAL                                    |        | ED30   | 70,147                       | 42,107    | 1,760   | 5,799   | 9,969   | 2,910   |
| 29 | TOTAL DEPRECIATION EXPENSE                 |        | ED08   | 11,298                       | 5,873     | 292     | 769     | 1,895   | 969     |
| 30 | AMORTIZATION EXP (ACCT 406)                |        | ED0ST  | 320,797                      | 147,846   | 9,005   | 20,260  | 61,530  | 31,770  |
| 31 | TOTAL DEPRECIATION AND                     |        | ED97T  | 0                            | 0         | 0       | 0       | 0       | 0       |
| 32 | AMORTIZATION EXPENSE                       |        | ED00   | 320,797                      | 147,846   | 9,005   | 20,260  | 61,530  | 31,770  |
| 33 | MISC ALLOWABLE EXPENSES                    |        |        |                              |           |         |         |         |         |
| 34 | TAXES                                      |        |        |                              |           |         |         |         |         |
| 35 | INCREASE CAPITAL STOCK                     |        | TX89   | -29,674                      | -12,349   | -855    | -1,693  | -6,162  | -3,471  |
| 36 | -OTHER W/O CAP STOCK                       |        | ET11   | 32,385                       | 15,482    | 922     | 2,111   | 6,306   | 3,114   |
| 37 | DEFERRED INCOME TAXES                      |        | ET001  | 57,584                       | 28,012    | 1,530   | 3,775   | 10,787  | 5,468   |
| 38 | NET INV TAX CR                             |        | TX1    | -15,424                      | -3,736    | -422    | -532    | -3,869  | -2,771  |
| 39 | GROSS RECEIPTS TAX                         |        | TX91   | -8,625                       | -4,140    | -243    | -564    | -1,652  | -815    |
| 40 | PA & FED INCOME TAXES                      |        | TXGRP  | 109,928                      | 45,573    | 1,041   | 7,645   | 24,153  | 13,501  |
| 41 | TOTAL TAXES                                |        | TSF8   | 313,718                      | 107,145   | -4,758  | 27,832  | 87,664  | 47,471  |
|    |                                            |        | TEX1   | 489,565                      | 188,337   | -1,931  | 40,268  | 123,388 | 65,968  |
| 42 | TOTAL OPERATING EXP                        |        | TEXP1  | 2,153,615                    | 902,370   | 30,378  | 137,574 | 451,166 | 260,572 |
| 43 | RETURN (LN 12 - 42)                        |        | PRERTN | 510,275                      | 197,611   | -4,055  | 45,074  | 132,546 | 68,080  |
| 44 | TOTAL RATE BASE                            |        | RBX    | 5,017,178                    | 2,414,990 | 141,613 | 329,064 | 973,679 | 478,019 |
| 45 | RATE OF RETURN (LN 43 / RBX)               |        | PRRTRP | 10.17                        | 8.18      | -2.86   | 13.70   | 13.61   | 14.24   |
| 46 | CLASS RATE IN % OF TOTAL                   |        | PRCLRT | 100.0                        | 80.5      | -28.2   | 134.7   | 133.8   | 140.0   |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

PART 3  
SUMMARY

| INPUT ALLOC OUTPUT |                                            | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|--------------------|--------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PROPOSED RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                        |         |        |        |         |        |         |
| 3                  | RATE REVENUE PROPOSED RRP                  | 309,443 | 9,136  | 21,270 | 51,906  | 24,667 | 1,185   |
| 4                  | ENERGY REVENUE PROPOSED ECRP               | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5                  | STATE TAX ADJ SURCHARGE STASP              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCAP           | -5,357  | -152   | -368   | -862    | -408   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY                  | 299,722 | 8,868  | 20,480 | 50,669  | 24,187 | 1,156   |
| 8                  | ANNUALIZATION ANNP                         | 5,539   | 0      | 0      | -1,129  | -424   | 0       |
| 9                  | LATE PAY CHARGES SLP CHA R11P              | 148     | 0      | 0      | 150     | 58     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC RRTTP           | 305,409 | 8,868  | 20,480 | 49,690  | 23,821 | 1,156   |
| 11                 | OTHER OPERATING REVENUES ROOT              | 25,320  | 729    | 2,521  | 3,175   | 1,300  | 105     |
| 12                 | TOTAL OPERATING REVENUES ROTP              | 330,729 | 9,597  | 23,001 | 52,865  | 25,121 | 1,261   |
| 13                 | OPERATING EXPENSES                         |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES         |         |        |        |         |        |         |
| 15                 | PRODUCTION                                 |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                 | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17                 | POWER PURCHASES EOPP1                      | 43,848  | 1,167  | 4,182  | 4,541   | 864    | 107     |
| 18                 | OTHER PRODUCTION EOPD1                     | 42,540  | 1,564  | 4,872  | 6,762   | 1,026  | 429     |
| 19                 | TOTAL PRODUCTION EE10T                     | 162,278 | 4,703  | 16,212 | 18,919  | 3,365  | 690     |
| 20                 | O & M TRANSMISSION EE20                    | 1,239   | 61     | 170    | 280     | 36     | 24      |
| 21                 | O & M DISTRIBUTION EE30                    | 1,999   | 104    | 272    | 2,231   | 5,666  | 32      |
| 22                 | OTHER OPER & MAINT EXP EOMT1               | 23,158  | 968    | 2,861  | 5,120   | 2,069  | 321     |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T          | 188,674 | 5,836  | 19,515 | 26,550  | 11,136 | 1,067   |
| 24                 | DEPRECIATION EXPENSE                       |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                            | 27,352  | 1,344  | 3,764  | 6,186   | 804    | 529     |
| 26                 | TRANSMISSION ED20                          | 919     | 35     | 98     | 208     | 27     | 18      |
| 27                 | DISTRIBUTION ED30                          | 1,179   | 59     | 160    | 1,467   | 4,716  | 21      |
| 28                 | GENERAL ED88                               | 914     | 45     | 126    | 251     | 146    | 18      |
| 29                 | TOTAL DEPRECIATION EXPENSE ED0ST           | 30,364  | 1,483  | 4,148  | 8,112   | 5,693  | 586     |
| 30                 | AMORTIZATION EXP (ACCT 406) ED97T          | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                     |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE ED00                  | 30,364  | 1,483  | 4,148  | 8,112   | 5,693  | 586     |
| 33                 | MISC ALLOWABLE EXPENSES TX89               | -3,532  | -171   | -481   | -789    | -104   | -67     |
| 34                 | TAXES                                      |         |        |        |         |        |         |
| 35                 | INCREASE CAPITAL STOCK ET1I                | 2,560   | 141    | 303    | 830     | 561    | 55      |
| 36                 | -OTHER M/O CAP STOCK ET001                 | 4,814   | 239    | 569    | 1,382   | 920    | 88      |
| 37                 | DEFERRED INCOME TAXES TXT                  | -3,537  | -147   | -505   | -437    | 585    | -53     |
| 38                 | NET INV TAX CR TX91                        | -688    | -37    | -85    | -218    | -169   | -14     |
| 39                 | GROSS RECEIPTS TAX TXGRP                   | 13,438  | 390    | 901    | 2,186   | 1,049  | 51      |
| 40                 | PA & FED INCOME TAXES TSF8                 | 42,300  | 748    | -417   | 5,588   | 364    | -219    |
| 41                 | TOTAL TAXES TEX1                           | 58,887  | 1,335  | 766    | 9,332   | 3,308  | -93     |
| 42                 | TOTAL OPERATING EXP TEXP1                  | 274,393 | 8,483  | 23,948 | 43,205  | 20,033 | 1,493   |
| 43                 | RETURN (LN 12 - 42) PRRTM                  | 56,336  | 1,114  | -947   | 9,660   | 5,088  | -232    |
| 44                 | TOTAL RATE BASE RBX                        | 387,462 | 21,268 | 44,320 | 127,615 | 90,934 | 8,214   |
| 45                 | RATE OF RETURN (LN 43 / RBX) PRRTRP        | 14.54   | 5.24   | -2.14  | 7.57    | 5.59   | -2.83   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT            | 143.0   | 51.5   | -21.0  | 74.4    | 55.0   | -27.8   |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF RATE BASE

PART 3  
SUMMARY

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

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|----|-------------------------------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1  | RATE BASE                     |       |        |                              |           |         |         |           |         |
| 2  | PLANT IN SERVICE              |       |        |                              |           |         |         |           |         |
| 3  | PRODUCTION                    |       | P10    | 5,021,440                    | 2,433,172 | 212,474 | 219,859 | 888,298   | 494,387 |
| 4  | TRANSMISSION                  |       | P20    | 365,607                      | 177,737   | 15,521  | 16,060  | 64,888    | 36,114  |
| 5  | DISTRIBUTION                  |       | P30    | 2,532,998                    | 1,569,062 | 78,888  | 190,309 | 350,886   | 102,603 |
| 6  | OTHER                         |       | P0T1   | 276,661                      | 157,353   | 9,837   | 16,100  | 40,182    | 20,036  |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 8,196,706                    | 4,373,203 | 318,429 | 447,043 | 1,365,738 | 653,804 |
| 9  | DEPRECIATION RESERVE          |       |        |                              |           |         |         |           |         |
| 10 | PRODUCTION                    |       | A10    | 1,396,759                    | 676,808   | 59,103  | 61,155  | 247,089   | 137,518 |
| 11 | TRANSMISSION                  |       | A20    | 116,155                      | 56,468    | 4,930   | 5,102   | 20,616    | 11,473  |
| 12 | DISTRIBUTION                  |       | A30    | 867,290                      | 538,117   | 26,050  | 65,448  | 115,163   | 33,321  |
| 13 | GENERAL PLANT                 |       | A88    | 89,267                       | 50,772    | 3,173   | 5,195   | 12,965    | 6,465   |
| 14 | INTANGIBLE PLANT              |       | A95    | 7,651                        | 4,352     | 272     | 445     | 1,111     | 555     |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 2,477,122                    | 1,326,517 | 93,528  | 137,345 | 396,944   | 189,332 |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |                              |           |         |         |           |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 2,477,122                    | 1,326,517 | 93,528  | 137,345 | 396,944   | 189,332 |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 5,719,584                    | 3,046,686 | 224,901 | 309,698 | 968,794   | 464,472 |
| 20 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 903,062                      | 456,216   | 36,563  | 44,234  | 156,311   | 81,521  |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 12,378                       | 5,998     | 523     | 542     | 2,189     | 1,219   |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 4,828,900                    | 2,596,468 | 188,861 | 266,006 | 814,672   | 384,170 |
| 23 | WORKING CAPITAL               |       |        |                              |           |         |         |           |         |
| 24 | FUEL INVENTORY                |       |        |                              |           |         |         |           |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 62,590                       | 22,232    | 793     | 3,106   | 13,710    | 9,082   |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 26,124                       | 9,279     | 331     | 1,296   | 5,723     | 3,791   |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 88,714                       | 31,511    | 1,124   | 4,402   | 19,433    | 12,873  |
| 29 | OTHER                         |       | M0T1   | 99,564                       | 51,774    | 4,168   | 4,942   | 16,564    | 8,370   |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 188,278                      | 83,285    | 5,292   | 9,344   | 35,997    | 21,243  |
| 31 | TOTAL RATE BASE               |       | RBX    | 5,017,178                    | 2,679,753 | 194,153 | 275,350 | 850,669   | 405,413 |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF RATE BASE

PART 3  
SUMMARY

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

|    | INPUT                         | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL   | STANDBY |
|----|-------------------------------|-------|--------|---------|--------|--------|---------|---------|---------|
| 1  | RATE BASE                     |       |        |         |        |        |         |         |         |
| 2  | PLANT IN SERVICE              |       |        |         |        |        |         |         |         |
| 3  | PRODUCTION                    |       | P10    | 568,272 | 18,046 | 54,595 | 124,313 | 8,024   | 0       |
| 4  | TRANSMISSION                  |       | P20    | 41,510  | 1,021  | 3,089  | 9,081   | 586     | 0       |
| 5  | DISTRIBUTION                  |       | P30    | 45,911  | 1,544  | 4,476  | 52,570  | 136,749 | 0       |
| 6  | OTHER                         |       | P0T1   | 21,446  | 683    | 2,061  | 5,759   | 3,204   | 0       |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 624,927 | 21,702 | 49,113 | 193,971 | 148,739 | 37      |
| 9  | DEPRECIATION RESERVE          |       |        |         |        |        |         |         |         |
| 10 | PRODUCTION                    |       | A10    | 158,070 | 5,019  | 15,187 | 34,577  | 2,233   | 0       |
| 11 | TRANSMISSION                  |       | A20    | 13,188  | 324    | 981    | 2,886   | 187     | 0       |
| 12 | DISTRIBUTION                  |       | A30    | 14,958  | 500    | 1,458  | 17,235  | 55,040  | 0       |
| 13 | GENERAL PLANT                 |       | A88    | 6,919   | 220    | 665    | 1,859   | 1,034   | 0       |
| 14 | INTANGIBLE PLANT              |       | A95    | 593     | 19     | 57     | 159     | 88      | 0       |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 193,728 | 6,082  | 18,348 | 56,716  | 58,582  | 0       |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |         |        |        |         |         |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 193,728 | 6,082  | 18,348 | 56,716  | 58,582  | 0       |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 431,199 | 15,620 | 30,765 | 137,255 | 90,157  | 37      |
| 20 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 87,416  | 2,861  | 7,853  | 21,888  | 8,195   | 4       |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 1,401   | 44     | 134    | 308     | 20      | 0       |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NDP    | 345,184 | 12,803 | 23,046 | 115,675 | 81,982  | 33      |
| 23 | WORKING CAPITAL               |       |        |         |        |        |         |         |         |
| 24 | FUEL INVENTORY                |       |        |         |        |        |         |         |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 11,003  | 286    | 1,038  | 1,104   | 214     | 22      |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 4,592   | 120    | 433    | 461     | 89      | 9       |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0       | 0      | 0      | 0       | 0       | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 15,595  | 406    | 1,471  | 1,565   | 303     | 31      |
| 29 | OTHER                         |       | M0T1   | 9,019   | 290    | 864    | 2,422   | 1,153   | -2      |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 24,614  | 696    | 2,335  | 3,987   | 1,456   | 29      |
| 31 | TOTAL RATE BASE               |       | RBX    | 369,798 | 13,499 | 25,381 | 119,662 | 83,438  | 62      |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 3  
SUMMARY

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

|                                         |      | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS         | RTS     | GS-1      | GS-3      | LP-4      |
|-----------------------------------------|------|-------|-------|--------|------------------------------|------------|---------|-----------|-----------|-----------|
| <b>I. CUSTOMERS, WEIGHTED</b>           |      |       |       |        |                              |            |         |           |           |           |
| A-EXPRESSED IN \$1,000                  |      |       |       |        |                              |            |         |           |           |           |
| 1 METER INVESTMENT                      | CM1  |       |       |        | 82,998                       | 39,573     | 3,057   | 13,650    | 16,002    | 3,609     |
| 2 METER READING EXPENSE                 | CM2  |       |       |        | 9,373                        | 7,860      | 127     | 968       | 229       | 86        |
| 3 LATE PAYMENTS                         | CM4  |       |       |        | 6,763                        | 3,354      | 26      | 1,256     | 1,461     | 360       |
| 4 UNCOLLECTIBLE ACCOUNTS                | CM5  |       |       |        | 10,628                       | 8,659      | 76      | 742       | 863       | 213       |
| 5 CUSTOMER DEPOSITS                     | CM6  |       |       |        | 1,065                        | 20         | 0       | 298       | 654       | 45        |
| 6 CUSTOMER ADVANCES                     | CM7  |       |       |        | 39,911                       | 15,512     | 0.0     | 17,168    | 7,231     | 0.0       |
| B-EXPRESSED IN UNITS                    |      |       |       |        |                              |            |         |           |           |           |
| 7 LINE TRANSFORMERS, CUST COMP          | CM8  |       |       |        | 1,475,214                    | 1,080,235  | 14,671  | 165,519   | 49,196    | 0         |
| 8 SERVICES CUSTOMER COMPONENT           | CM9  |       |       |        | 1,413,615                    | 1,074,207  | 14,614  | 134,564   | 27,373    | 0         |
| <b>II. CUSTOMERS (UNITS)</b>            |      |       |       |        |                              |            |         |           |           |           |
| 9 TOTAL CUSTOMERS                       | C10  |       |       |        | 1,228,047                    | 1,066,688  | 14,544  | 121,411   | 18,948    | 843       |
| 10 FERC SYSTEM CUSTOMERS                | C11  |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 11 SECONDARY CUSTOMERS                  | C30  |       |       |        | 1,227,074                    | 1,066,688  | 14,544  | 121,411   | 18,948    | 0         |
| <b>III. DEMANDS (KWH)</b>               |      |       |       |        |                              |            |         |           |           |           |
| 12 GENERATION LEVEL DEMANDS             | D10  |       |       |        | 6,257,587                    | 3,032,156  | 264,780 | 273,982   | 1,106,975 | 616,091   |
| 13 69 KV LEVEL DEMANDS                  | D15  |       |       |        | 6,167,065                    | 3,032,156  | 264,780 | 273,982   | 1,106,975 | 616,091   |
| 14 PRIMARY LEVEL DEMANDS                | D20  |       |       |        | 5,458,899                    | 3,032,156  | 264,780 | 273,982   | 1,106,975 | 616,091   |
| 15 CLASS MAXIMUM DEMANDS FTY            | D30  |       |       |        | 5,971,000                    | 3,396,000  | 265,000 | 465,000   | 1,590,000 | 0         |
| <b>IV. ENERGY (1,000 KWH)</b>           |      |       |       |        |                              |            |         |           |           |           |
| 16 GENERATION LEVEL ENERGY              | EG10 |       |       |        | 33,464,555                   | 11,886,363 | 424,093 | 1,660,724 | 7,330,148 | 4,856,058 |
| 17 SALES LEVEL MMH SALES                | ES15 |       |       |        | 31,406,086                   | 11,001,081 | 392,507 | 1,537,035 | 6,784,205 | 4,608,804 |
| <b>V. DIRECT ASSIGNMENT</b>             |      |       |       |        |                              |            |         |           |           |           |
| 18 AREA LIGHTS                          | K403 |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| 19 STREET LIGHTS                        | K405 |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| <b>VI. AMOUNTS EXPRESSED IN \$1,000</b> |      |       |       |        |                              |            |         |           |           |           |
| 20 RATE REVENUE PRESENT LEVEL           | RR   |       |       |        | 2,263,602                    | 909,213    | 20,360  | 165,977   | 520,355   | 281,626   |
| 21 ENERGY REVENUE PRESENT LEV           | ECR  |       |       |        | -21,487                      | -7,008     | -248    | -1,005    | -4,491    | -3,377    |
| 22 STATE TAX ADJ SURCHARGE              | STAS |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 23 SPEC BASE RATE CREDIT ADJ            | SBRC |       |       |        | -38,084                      | -15,093    | -338    | -2,755    | -8,692    | -4,896    |
| 24 ANNUALIZATION REVENUES               | ANN  |       |       |        | 25,615                       | 8,192      | 367     | 3,393     | 5,340     | 4,745     |
| 25 ANNUALIZATION                        | ANNP |       |       |        | 28,529                       | 9,122      | 409     | 3,779     | 5,948     | 5,285     |

FUTURE TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 3  
SUMMARY

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

|                                         |       | INPUT | ALLOC | OUTPUT | LP-5      | LPEP    | ISA     | GH      | SL/AL   | STANDBY |
|-----------------------------------------|-------|-------|-------|--------|-----------|---------|---------|---------|---------|---------|
| <b>I. CUSTOMERS, WEIGHTED</b>           |       |       |       |        |           |         |         |         |         |         |
| A-EXPRESSED IN \$1,000                  |       |       |       |        |           |         |         |         |         |         |
| 1 METER INVESTMENT                      | CM1   |       |       |        | 2,594     | 168     | 316     | 4,029   | 0       | 0       |
| 2 METER READING EXPENSE                 | CM2   |       |       |        | 19        | 1       | 0       | 83      | 0       | 0       |
| 3 LATE PAYMENTS                         | CM4   |       |       |        | 127       | 0       | 0       | 129     | 50      | 0       |
| 4 UNCOLLECTIBLE ACCOUNTS                | CM5   |       |       |        | 75        | 0       | 0       | 0       | 0       | 0       |
| 5 CUSTOMER DEPOSITS                     | CM6   |       |       |        | 3         | 0       | 0       | 45      | 0       | 0       |
| 6 CUSTOMER ADVANCES                     | CM7   |       |       |        | 0.0       | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     |
| B-EXPRESSED IN UNITS                    |       |       |       |        |           |         |         |         |         |         |
| 7 LINE TRANSFORMERS, CUST COMP          | CM8   |       |       |        | 0         | 0       | 0       | 8,274   | 157,319 | 0       |
| 8 SERVICES CUSTOMER COMPONENT           | CM9   |       |       |        | 0         | 0       | 0       | 5,538   | 157,319 | 0       |
| <b>II. CUSTOMERS (UNITS)</b>            |       |       |       |        |           |         |         |         |         |         |
| 9 TOTAL CUSTOMERS                       | C10   |       |       |        | 119       | 1       | 1       | 4,473   | 1,010   | 9       |
| 10 FERC SYSTEM CUSTOMERS                | C11   |       |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 11 SECONDARY CUSTOMERS                  | C30   |       |       |        | 0         | 0       | 0       | 4,473   | 1,010   | 0       |
| <b>III. DEMANDS (KM)</b>                |       |       |       |        |           |         |         |         |         |         |
| 12 GENERATION LEVEL DEMANDS             | D10   |       |       |        | 708,166   | 22,488  | 68,034  | 154,915 | 10,000  | 0       |
| 13 69 KV LEVEL DEMANDS                  | D15   |       |       |        | 708,166   | 0       | 0       | 154,915 | 10,000  | 0       |
| 14 PRIMARY LEVEL DEMANDS                | D20   |       |       |        | 0         | 0       | 0       | 154,915 | 10,000  | 0       |
| 15 CLASS MAXIMUM DEMANDS FTY            | D30   |       |       |        | 0         | 0       | 0       | 228,000 | 27,000  | 0       |
| <b>IV. ENERGY (1,000 KWH)</b>           |       |       |       |        |           |         |         |         |         |         |
| 16 GENERATION LEVEL ENERGY              | EG10  |       |       |        | 5,882,751 | 152,923 | 554,938 | 590,334 | 114,314 | 11,909  |
| 17 SALES LEVEL MMH SALES                | ES15  |       |       |        | 5,729,073 | 148,928 | 540,441 | 546,615 | 105,799 | 11,598  |
| <b>V. DIRECT ASSIGNMENT</b>             |       |       |       |        |           |         |         |         |         |         |
| 18 AREA LIGHTS                          | K403  |       |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| 19 STREET LIGHTS                        | K405  |       |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| <b>VI. AMOUNTS EXPRESSED IN \$1,000</b> |       |       |       |        |           |         |         |         |         |         |
| 20 RATE REVENUE PRESENT LEVEL           | RR    |       |       |        | 268,654   | 8,665   | 21,238  | 44,746  | 21,591  | 1,177   |
| 21 ENERGY REVENUE PRESENT LEV           | ECR   |       |       |        | -4,364    | -116    | -422    | -375    | -72     | -9      |
| 22 STATE TAX ADJ SURCHARGE              | STAS  |       |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 23 SPEC BASE RATE CREDIT ADJ            | SORCA |       |       |        | -4,678    | -144    | -367    | -743    | -358    | -20     |
| 24 ANNUALIZATION REVENUES               | ANN   |       |       |        | 4,973     | 0       | 0       | -1,014  | -381    | 0       |
| 25 ANNUALIZATION                        | ANNP  |       |       |        | 5,539     | 0       | 0       | -1,129  | -424    | 0       |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF RATE BASE

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|    | INPUT                         | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS     | GS-1    | GS-3      | LP-4    |
|----|-------------------------------|-------|--------|------------------------------|-----------|---------|---------|-----------|---------|
| 1  | RATE BASE                     |       |        |                              |           |         |         |           |         |
| 2  | PLANT IN SERVICE              |       |        |                              |           |         |         |           |         |
| 3  | PRODUCTION                    |       | P10    | 5,021,440                    | 2,094,784 | 145,829 | 287,192 | 1,041,784 | 585,038 |
| 4  | TRANSMISSION                  |       | P20    | 365,607                      | 153,286   | 10,670  | 21,015  | 76,233    | 42,810  |
| 5  | DISTRIBUTION                  |       | P30    | 2,532,998                    | 1,605,788 | 65,855  | 204,407 | 383,847   | 122,007 |
| 6  | OTHER                         |       | POT1   | 276,661                      | 143,805   | 7,160   | 18,828  | 46,419    | 23,719  |
| 7  | COMMON PLANT (ACCT 186)       |       | P97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 8  | TOTAL PLANT IN SERVICE        |       | P00    | 8,196,706                    | 3,933,542 | 231,223 | 536,157 | 1,569,767 | 774,238 |
| 9  | DEPRECIATION RESERVE          |       |        |                              |           |         |         |           |         |
| 10 | PRODUCTION                    |       | A10    | 1,396,759                    | 582,683   | 40,564  | 79,884  | 289,783   | 162,734 |
| 11 | TRANSMISSION                  |       | A20    | 116,155                      | 48,699    | 3,391   | 6,677   | 24,219    | 13,601  |
| 12 | DISTRIBUTION                  |       | A30    | 867,290                      | 517,504   | 21,803  | 70,039  | 125,899   | 39,639  |
| 13 | GENERAL PLANT                 |       | A88    | 89,267                       | 46,400    | 2,310   | 6,075   | 14,977    | 7,654   |
| 14 | INTANGIBLE PLANT              |       | A95    | 7,651                        | 3,976     | 198     | 521     | 1,283     | 656     |
| 15 | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 2,477,122                    | 1,199,262 | 68,266  | 163,196 | 456,161   | 224,284 |
| 16 | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 17 | TOTAL DEPRECIATION AND        |       |        |                              |           |         |         |           |         |
| 18 | AMORTIZATION RESERVE          |       | A00    | 2,477,122                    | 1,199,262 | 68,266  | 163,196 | 456,161   | 224,284 |
| 19 | TOTAL NET PLANT IN SERVICE    |       | P01    | 5,719,584                    | 2,734,280 | 162,957 | 372,961 | 1,113,606 | 549,954 |
| 20 | TOTAL SUBTRACTIVE ADJUSTMENT  |       | PLDED  | 903,062                      | 401,457   | 25,752  | 55,210  | 181,378   | 96,319  |
| 21 | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 12,378                       | 5,164     | 359     | 708     | 2,568     | 1,442   |
| 22 | TOTAL NET ORIG COST RATE BASE |       | NOP    | 4,828,900                    | 2,337,987 | 137,564 | 318,459 | 934,796   | 455,077 |
| 23 | WORKING CAPITAL               |       |        |                              |           |         |         |           |         |
| 24 | FUEL INVENTORY                |       |        |                              |           |         |         |           |         |
| 25 | WHOLLY-OWNED COAL             |       | M10A   | 62,590                       | 22,232    | 793     | 3,106   | 13,710    | 9,082   |
| 26 | OTHER NON-NUCLEAR             |       | M10B   | 26,124                       | 9,279     | 331     | 1,296   | 5,723     | 3,791   |
| 27 | NUCLEAR FUEL                  |       | M10C   | 0                            | 0         | 0       | 0       | 0         | 0       |
| 28 | TOTAL FUEL                    |       | M10T   | 88,714                       | 31,511    | 1,124   | 4,402   | 19,433    | 12,873  |
| 29 | OTHER                         |       | MOT1   | 99,564                       | 45,492    | 2,925   | 6,203   | 19,450    | 10,069  |
| 30 | TOTAL WORKING CAPITAL         |       | M00    | 188,278                      | 77,003    | 4,049   | 10,605  | 38,883    | 22,942  |
| 31 | TOTAL RATE BASE               |       | RBX    | 5,017,178                    | 2,414,990 | 141,613 | 329,064 | 973,679   | 478,019 |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF RATE BASE

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|             | INPUT                         | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL   | STANDBY |
|-------------|-------------------------------|-------|--------|---------|--------|--------|---------|---------|---------|
| 1 RATE BASE |                               |       |        |         |        |        |         |         |         |
| 2           | PLANT IN SERVICE              |       |        |         |        |        |         |         |         |
| 3           | PRODUCTION                    |       | P10    | 593,040 | 29,134 | 81,608 | 134,116 | 17,454  | 11,461  |
| 4           | TRANSMISSION                  |       | P20    | 43,396  | 1,649  | 4,617  | 9,815   | 1,278   | 838     |
| 5           | DISTRIBUTION                  |       | P30    | 47,798  | 2,389  | 6,537  | 54,822  | 138,675 | 873     |
| 6           | OTHER                         |       | P0T1   | 22,376  | 1,099  | 3,079  | 6,158   | 3,586   | 432     |
| 7           | COMMON PLANT (ACCT 186)       |       | P97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 8           | TOTAL PLANT IN SERVICE        |       | P00    | 654,398 | 34,679 | 80,733 | 207,159 | 161,169 | 13,641  |
| 9           | DEPRECIATION RESERVE          |       |        |         |        |        |         |         |         |
| 10          | PRODUCTION                    |       | A10    | 164,959 | 8,103  | 22,699 | 37,306  | 4,855   | 3,189   |
| 11          | TRANSMISSION                  |       | A20    | 13,787  | 524    | 1,467  | 3,118   | 406     | 266     |
| 12          | DISTRIBUTION                  |       | A30    | 15,578  | 778    | 2,132  | 17,967  | 55,665  | 286     |
| 13          | GENERAL PLANT                 |       | A88    | 7,219   | 355    | 994    | 1,987   | 1,157   | 139     |
| 14          | INTANGIBLE PLANT              |       | A95    | 619     | 30     | 85     | 171     | 100     | 12      |
| 15          | TOTAL DEPRECIATION RESERVE    |       | A0ST   | 202,162 | 9,790  | 27,377 | 60,549  | 62,183  | 3,892   |
| 16          | AMORTIZATION RES (ACCT 186)   |       | A97T   | 0       | 0      | 0      | 0       | 0       | 0       |
| 17          | TOTAL DEPRECIATION AND        |       |        |         |        |        |         |         |         |
| 18          | AMORTIZATION RESERVE          |       | A00    | 202,162 | 9,790  | 27,377 | 60,549  | 62,183  | 3,892   |
| 19          | TOTAL NET PLANT IN SERVICE    |       | P01    | 452,236 | 24,889 | 53,356 | 146,610 | 98,986  | 9,749   |
| 20          | TOTAL SUBTRACTION ADJUSTMENT  |       | PLDED  | 91,290  | 4,584  | 12,050 | 23,497  | 9,729   | 1,796   |
| 21          | TOTAL ADDITIVE ADJUSTMENTS    |       | PLADD  | 1,462   | 72     | 202    | 330     | 43      | 28      |
| 22          | TOTAL NET ORIG COST RATE BASE |       | NOP    | 362,408 | 20,377 | 41,508 | 123,443 | 89,300  | 7,981   |
| 23          | WORKING CAPITAL               |       |        |         |        |        |         |         |         |
| 24          | FUEL INVENTORY                |       |        |         |        |        |         |         |         |
| 25          | WHOLLY-OWNED COAL             |       | M10A   | 11,003  | 286    | 1,038  | 1,104   | 214     | 22      |
| 26          | OTHER NON-NUCLEAR             |       | M10B   | 4,592   | 120    | 433    | 461     | 89      | 9       |
| 27          | NUCLEAR FUEL                  |       | M10C   | 0       | 0      | 0      | 0       | 0       | 0       |
| 28          | TOTAL FUEL                    |       | M10T   | 15,595  | 406    | 1,471  | 1,565   | 303     | 31      |
| 29          | OTHER                         |       | M0T1   | 9,459   | 485    | 1,341  | 2,607   | 1,331   | 202     |
| 30          | TOTAL WORKING CAPITAL         |       | M00    | 25,054  | 891    | 2,812  | 4,172   | 1,634   | 233     |
| 31          | TOTAL RATE BASE               |       | RBX    | 387,462 | 21,268 | 44,320 | 127,615 | 90,934  | 8,214   |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|                                         |       | INPUT | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS         | RTS     | GS-1      | GS-3      | LP-4      |
|-----------------------------------------|-------|-------|-------|--------|------------------------------|------------|---------|-----------|-----------|-----------|
| <b>I. CUSTOMERS, WEIGHTED</b>           |       |       |       |        |                              |            |         |           |           |           |
| A-EXPRESSED IN \$1,000                  |       |       |       |        |                              |            |         |           |           |           |
| 1 METER INVESTMENT                      | CM1   |       |       |        | 82,998                       | 39,573     | 3,057   | 13,650    | 16,002    | 3,609     |
| 2 METER READING EXPENSE                 | CM2   |       |       |        | 9,373                        | 7,860      | 127     | 968       | 229       | 86        |
| 3 LATE PAYMENTS                         | CM4   |       |       |        | 6,763                        | 3,354      | 26      | 1,256     | 1,461     | 360       |
| 4 UNCOLLECTIBLE ACCOUNTS                | CM5   |       |       |        | 10,628                       | 8,659      | 76      | 742       | 863       | 213       |
| 5 CUSTOMER DEPOSITS                     | CM6   |       |       |        | 1,065                        | 20         | 0       | 298       | 654       | 45        |
| 6 CUSTOMER ADVANCES                     | CM7   |       |       |        | 39,911                       | 15,512     | 0.0     | 17,168    | 7,231     | 0.0       |
| B-EXPRESSED IN UNITS                    |       |       |       |        |                              |            |         |           |           |           |
| 7 LINE TRANSFORMERS, CUST COMP          | CM8   |       |       |        | 1,475,214                    | 1,080,235  | 14,671  | 165,519   | 49,196    | 0         |
| 8 SERVICES CUSTOMER COMPONENT           | CM9   |       |       |        | 1,413,615                    | 1,074,207  | 14,614  | 134,564   | 27,373    | 0         |
| <b>II. CUSTOMERS (UNITS)</b>            |       |       |       |        |                              |            |         |           |           |           |
| 9 TOTAL CUSTOMERS                       | C10   |       |       |        | 1,228,047                    | 1,066,688  | 14,544  | 121,411   | 18,948    | 843       |
| 10 FERC SYSTEM CUSTOMERS                | C11   |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 11 SECONDARY CUSTOMERS                  | C30   |       |       |        | 1,227,074                    | 1,066,688  | 14,544  | 121,411   | 18,948    | 0         |
| <b>III. DEMANDS (KM)</b>                |       |       |       |        |                              |            |         |           |           |           |
| 12 GENERATION LEVEL DEMANDS             | D10   |       |       |        | 6,257,587                    | 2,610,466  | 181,728 | 357,891   | 1,298,244 | 729,059   |
| 13 69 KV LEVEL DEMANDS                  | D15   |       |       |        | 6,119,583                    | 2,610,466  | 181,728 | 357,891   | 1,298,244 | 729,059   |
| 14 PRIMARY LEVEL DEMANDS                | D20   |       |       |        | 5,366,270                    | 2,610,466  | 181,728 | 357,891   | 1,298,244 | 729,059   |
| 15 CLASS MAXIMUM DEMANDS FTY            | D30   |       |       |        | 5,971,000                    | 3,396,000  | 265,000 | 465,000   | 1,590,000 | 0         |
| <b>IV. ENERGY (1,000 KWH)</b>           |       |       |       |        |                              |            |         |           |           |           |
| 16 GENERATION LEVEL ENERGY              | EG10  |       |       |        | 33,464,555                   | 11,886,363 | 424,093 | 1,660,724 | 7,330,148 | 4,856,058 |
| 17 SALES LEVEL MMH SALES                | ES15  |       |       |        | 31,406,086                   | 11,001,081 | 392,507 | 1,537,035 | 6,784,205 | 4,608,804 |
| <b>V. DIRECT ASSIGNMENT</b>             |       |       |       |        |                              |            |         |           |           |           |
| 18 AREA LIGHTS                          | K403  |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| 19 STREET LIGHTS                        | K405  |       |       |        | 1                            | 0          | 0       | 0         | 0         | 0         |
| <b>VI. AMOUNTS EXPRESSED IN \$1,000</b> |       |       |       |        |                              |            |         |           |           |           |
| 20 RATE REVENUE PRESENT LEVEL           | RR    |       |       |        | 2,263,602                    | 909,213    | 20,360  | 165,977   | 520,355   | 281,626   |
| 21 ENERGY REVENUE PRESENT LEV           | ECR   |       |       |        | -21,487                      | -7,008     | -248    | -1,005    | -4,491    | -3,377    |
| 22 STATE TAX ADJ SURCHARGE              | STAS  |       |       |        | 0                            | 0          | 0       | 0         | 0         | 0         |
| 23 SPEC BASE RATE CREDIT ADJ            | SBRCA |       |       |        | -38,084                      | -15,093    | -338    | -2,755    | -8,692    | -4,896    |
| 24 ANNUALIZATION REVENUES               | ANN   |       |       |        | 25,615                       | 8,192      | 367     | 3,393     | 5,340     | 4,745     |
| 25 ANNUALIZATION                        | ANNP  |       |       |        | 28,529                       | 9,122      | 409     | 3,779     | 5,948     | 5,285     |

FUTURE TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

|                                         | INPUT | ALLOC | OUTPUT | LP-5      | LPEP    | ISA     | GH      | SL/AL   | STANDBY |
|-----------------------------------------|-------|-------|--------|-----------|---------|---------|---------|---------|---------|
| <b>I. CUSTOMERS, WEIGHTED</b>           |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| A-EXPRESSED IN \$1,000                  |       |       |        |           |         |         |         |         |         |
| 1 METER INVESTMENT                      | CM1   |       |        | 2,594     | 168     | 316     | 4,029   | 0       | 0       |
| 2 METER READING EXPENSE                 | CM2   |       |        | 19        | 1       | 0       | 83      | 0       | 0       |
| 3 LATE PAYMENTS                         | CM4   |       |        | 127       | 0       | 0       | 129     | 50      | 0       |
| 4 UNCOLLECTIBLE ACCOUNTS                | CM5   |       |        | 75        | 0       | 0       | 0       | 0       | 0       |
| 5 CUSTOMER DEPOSITS                     | CM6   |       |        | 3         | 0       | 0       | 45      | 0       | 0       |
| 6 CUSTOMER ADVANCES                     | CM7   |       |        | 0.0       | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     |
| B-EXPRESSED IN UNITS                    |       |       |        |           |         |         |         |         |         |
| 7 LINE TRANSFORMERS, CUST COMP          | CM8   |       |        | 0         | 0       | 0       | 8,274   | 157,319 | 0       |
| 8 SERVICES CUSTOMER COMPONENT           | CM9   |       |        | 0         | 0       | 0       | 5,538   | 157,319 | 0       |
| <b>II. CUSTOMERS (UNITS)</b>            |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 9 TOTAL CUSTOMERS                       | C10   |       |        | 119       | 1       | 1       | 4,473   | 1,010   | 9       |
| 10 FERC SYSTEM CUSTOMERS                | C11   |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 11 SECONDARY CUSTOMERS                  | C30   |       |        | 0         | 0       | 0       | 4,473   | 1,010   | 0       |
| <b>III. DEMANDS (KM)</b>                |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 12 GENERATION LEVEL DEMANDS             | D10   |       |        | 739,031   | 36,306  | 101,698 | 167,132 | 21,750  | 14,282  |
| 13 69 KV LEVEL DEMANDS                  | D15   |       |        | 739,031   | 0       | 0       | 167,132 | 21,750  | 14,282  |
| 14 PRIMARY LEVEL DEMANDS                | D20   |       |        | 0         | 0       | 0       | 167,132 | 21,750  | 0       |
| 15 CLASS MAXIMUM DEMANDS FTY            | D30   |       |        | 0         | 0       | 0       | 228,000 | 27,000  | 0       |
| <b>IV. ENERGY (1,000 KWH)</b>           |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 16 GENERATION LEVEL ENERGY              | EG10  |       |        | 5,882,751 | 152,923 | 554,938 | 590,334 | 114,314 | 11,909  |
| 17 SALES LEVEL MMH SALES                | ES15  |       |        | 5,729,073 | 148,928 | 540,441 | 546,615 | 105,799 | 11,598  |
| <b>V. DIRECT ASSIGNMENT</b>             |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 18 AREA LIGHTS                          | K403  |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| 19 STREET LIGHTS                        | K405  |       |        | 0         | 0       | 0       | 0       | 1       | 0       |
| <b>VI. AMOUNTS EXPRESSED IN \$1,000</b> |       |       |        |           |         |         |         |         |         |
| -----                                   |       |       |        |           |         |         |         |         |         |
| 20 RATE REVENUE PRESENT LEVEL           | RR    |       |        | 268,654   | 8,665   | 21,238  | 44,746  | 21,591  | 1,177   |
| 21 ENERGY REVENUE PRESENT LEV           | ECR   |       |        | -4,364    | -116    | -422    | -375    | -72     | -9      |
| 22 STATE TAX ADJ SURCHARGE              | STAS  |       |        | 0         | 0       | 0       | 0       | 0       | 0       |
| 23 SPEC BASE RATE CREDIT ADJ            | SBRCA |       |        | -4,678    | -144    | -367    | -743    | -358    | -20     |
| 24 ANNUALIZATION REVENUES               | ANN   |       |        | 4,973     | 0       | 0       | -1,014  | -381    | 0       |
| 25 ANNUALIZATION                        | ANNP  |       |        | 5,539     | 0       | 0       | -1,129  | -424    | 0       |

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 2**

**RESULTS WITH AND WITHOUT EDI/IDI REVENUE CREDITS**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

In a Settlement Agreement approved by the Commission at Docket No. R-870600, the Company agreed to provide cost allocation study results in its next base rate filing which show the effects of the Economic Development/Industrial Development Initiatives (EDI/IDI) revenue credits on customers' rates.

Summary tables at present rate levels with and without EDI/IDI revenue credits are provided in this section.

FUTURE TEST YEAR COST ALLOCATION  
COST ALLOCATION WITHOUT EDI/IDI REVENUES

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|--------|---------|-----------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |        |         |           |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |        |         |           |         |
| 3  | RATE REVENUE                              | RR    |        | 2,294,226                    | 909,213   | 20,360 | 165,977 | 523,634   | 294,945 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -21,487                      | -7,008    | -248   | -1,005  | -4,491    | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRC  |        | -38,084                      | -15,093   | -338   | -2,755  | -8,692    | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,234,655                    | 887,112   | 19,774 | 162,217 | 510,451   | 286,672 |
| 8  | ANNUALIZATION                             | ANN   |        | 25,615                       | 8,192     | 367    | 3,393   | 5,340     | 4,745   |
| 9  | LATE PAY CHARGES                          |       | R11    | 7,074                        | 3,509     | 27     | 1,314   | 1,528     | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,267,344                    | 898,813   | 20,168 | 166,924 | 517,319   | 291,793 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 165,535                      | 63,271    | 2,358  | 8,694   | 35,469    | 22,223  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,432,879                    | 962,084   | 22,526 | 175,618 | 552,788   | 314,016 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |        |         |           |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |        |         |           |         |
| 15 | PRODUCTION                                |       |        |                              |           |        |         |           |         |
| 16 | FUEL                                      |       | EOPF1  | 431,704                      | 153,338   | 5,471  | 21,424  | 94,562    | 62,644  |
| 17 | POWER PURCHASES                           |       | EOPP1  | 252,511                      | 89,959    | 3,252  | 12,539  | 55,412    | 36,502  |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 297,079                      | 110,334   | 4,707  | 14,881  | 66,888    | 40,610  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 981,294                      | 353,631   | 13,430 | 48,844  | 216,862   | 139,756 |
| 20 | TRANSMISSION                              |       | EE20   | 10,487                       | 4,025     | 192    | 529     | 2,411     | 1,365   |
| 21 | DISTRIBUTION                              |       | EE30   | 92,934                       | 51,714    | 2,093  | 7,737   | 15,501    | 5,464   |
| 22 | OTHER OPER & MAINT EXP                    |       | EQMT1  | 288,210                      | 157,206   | 4,505  | 19,181  | 46,028    | 24,842  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,372,927                    | 566,576   | 20,220 | 76,291  | 280,802   | 171,429 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |        |         |           |         |
| 25 | PRODUCTION                                |       | ED10   | 231,599                      | 88,905    | 4,233  | 11,683  | 53,235    | 30,159  |
| 26 | TRANSMISSION                              |       | ED20   | 7,753                        | 2,988     | 142    | 393     | 1,789     | 1,013   |
| 27 | DISTRIBUTION                              |       | ED30   | 70,147                       | 41,443    | 1,514  | 5,654   | 10,577    | 3,280   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 11,298                       | 5,602     | 204    | 714     | 2,084     | 1,083   |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED05T  | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0                            | 0         | 0      | 0       | 0         | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |                              |           |        |         |           |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 33 | MISC ALLOWABLE EXPENSES                   |       |        |                              |           |        |         |           |         |
|    |                                           |       | TX89   | -29,674                      | -11,377   | -540   | -1,497  | -6,815    | -3,872  |
| 34 | TAXES                                     |       |        |                              |           |        |         |           |         |
| 35 | -OTHER CAPITAL STOCK                      |       | EY1    | 30,553                       | 13,791    | 602    | 1,826   | 6,521     | 3,289   |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 57,584                       | 26,654    | 1,082  | 3,498   | 11,741    | 6,054   |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -15,424                      | -3,059    | -210   | -397    | -4,291    | -3,030  |
| 38 | NET INV TAX CR                            |       | TX91   | -8,625                       | -3,913    | -169   | -518    | -1,811    | -912    |
| 39 | GROSS RECEIPTS TAX                        |       | TXG    | 99,763                       | 39,548    | 887    | 7,345   | 22,762    | 12,839  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 221,417                      | 61,512    | -3,108 | 27,008  | 68,588    | 37,513  |
| 41 | TOTAL TAXES                               |       | TEX1   | 385,268                      | 134,532   | -915   | 38,762  | 103,509   | 55,754  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 2,049,318                    | 828,669   | 24,858 | 132,000 | 445,181   | 258,846 |
| 43 | RETURN (LN 12 - 42)                       |       | PRRTN  | 383,561                      | 133,415   | -2,332 | 43,618  | 107,607   | 55,170  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 5,017,178                    | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 7.64                         | 5.84      | -2.36  | 14.41   | 10.11     | 10.34   |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.0                        | 76.3      | -30.8  | 188.5   | 132.2     | 135.2   |

FUTURE TEST YEAR COST ALLOCATION  
COST ALLOCATION WITHOUT EDI/IDI REVENUES

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | LP-5    | LPEP   | ISA    | GH      | SL/AL  | STANDBY |
|----|-------------------------------------------|-------|--------|---------|--------|--------|---------|--------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |         |        |        |         |        |         |
| 2  | SALE OF ELECTRICITY                       |       |        |         |        |        |         |        |         |
| 3  | RATE REVENUE RR                           |       |        | 281,809 | 8,665  | 22,109 | 44,746  | 21,591 | 1,177   |
| 4  | ENERGY/FUEL COST REVENUE ECR              |       |        | -4,364  | -116   | -422   | -375    | -72    | -9      |
| 5  | STATE TAX ADJ SURCHARGE STAS              |       |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ SBRCA           |       |        | -4,678  | -144   | -367   | -743    | -358   | -20     |
| 7  | TOTAL SALE OF ELECTRICITY RRT             |       |        | 272,767 | 8,405  | 21,320 | 43,628  | 21,161 | 1,148   |
| 8  | ANNUALIZATION ANN                         |       |        | 4,973   | 0      | 0      | -1,014  | -381   | 0       |
| 9  | LATE PAY CHARGES R11                      |       |        | 133     | 0      | 0      | 135     | 52     | 0       |
| 10 | TOT ADJ'D SALE OF ELECTRIC RRTT           |       |        | 277,873 | 8,405  | 21,320 | 42,749  | 20,832 | 1,148   |
| 11 | OTHER OPERATING REVENUES RROT             |       |        | 25,996  | 692    | 2,423  | 3,099   | 1,254  | 56      |
| 12 | TOTAL OPERATING REVENUES ROT              |       |        | 303,869 | 9,097  | 23,743 | 45,848  | 22,086 | 1,204   |
| 13 | OPERATING EXPENSES                        |       |        |         |        |        |         |        |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |         |        |        |         |        |         |
| 15 | PRODUCTION                                |       |        |         |        |        |         |        |         |
| 16 | FUEL EOPF1                                |       |        | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17 | POWER PURCHASES EOPP1                     |       |        | 44,092  | 1,153  | 4,147  | 4,517   | 848    | 90      |
| 18 | OTHER PRODUCTION EOP01                    |       |        | 46,918  | 1,325  | 4,233  | 6,316   | 755    | 112     |
| 19 | TOTAL PRODUCTION EE10T                    |       |        | 166,900 | 4,450  | 15,538 | 18,449  | 3,078  | 356     |
| 20 | TRANSMISSION EE20                         |       |        | 1,512   | 46     | 131    | 252     | 20     | 4       |
| 21 | DISTRIBUTION EE30                         |       |        | 2,367   | 84     | 218    | 2,144   | 5,606  | 6       |
| 22 | OTHER OPER & MAINT EXP EOMT1              |       |        | 26,672  | 775    | 2,350  | 4,744   | 1,840  | 67      |
| 23 | TOTAL OPER & MAINT EXPENSES EE00T         |       |        | 197,451 | 5,355  | 18,237 | 25,589  | 10,544 | 433     |
| 24 | DEPRECIATION EXPENSE                      |       |        |         |        |        |         |        |         |
| 25 | PRODUCTION ED10                           |       |        | 33,393  | 1,011  | 2,882  | 5,571   | 435    | 92      |
| 26 | TRANSMISSION ED20                         |       |        | 1,122   | 27     | 75     | 187     | 14     | 3       |
| 27 | DISTRIBUTION ED30                         |       |        | 1,414   | 47     | 126    | 1,409   | 4,679  | 4       |
| 28 | OTHER DEPREC EXP ED88                     |       |        | 1,115   | 34     | 97     | 229     | 133    | 3       |
| 29 | TOTAL DEPRECIATION EXPENSE ED05T          |       |        | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 30 | AMORTIZATION EXP (ACCT 406) ED97T         |       |        | 0       | 0      | 0      | 0       | 0      | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |         |        |        |         |        |         |
| 32 | AMORTIZATION EXPENSE ED00                 |       |        | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 33 | MISC ALLOWABLE EXPENSES TXB9              |       |        | -4,293  | -129   | -370   | -712    | -57    | -12     |
| 34 | TAXES                                     |       |        |         |        |        |         |        |         |
| 35 | -OTHER CAPITAL STOCK ET1                  |       |        | 3,008   | 101    | 200    | 717     | 489    | 9       |
| 36 | -OTHER M/O CAP STOCK ET001                |       |        | 5,798   | 186    | 428    | 1,273   | 854    | 16      |
| 37 | DEFERRED INCOME TAXES TXT                 |       |        | -4,128  | -114   | -417   | -384    | 616    | -10     |
| 38 | NET INV TAX CR TX91                       |       |        | -852    | -27    | -61    | -200    | -159   | -3      |
| 39 | GROSS RECEIPTS TAX TNG                    |       |        | 12,226  | 370    | 938    | 1,881   | 917    | 50      |
| 40 | PA & FED INCOME TAXES TSF1                |       |        | 24,664  | 924    | 883    | 3,551   | -374   | 256     |
| 41 | TOTAL TAXES TEX1                          |       |        | 40,716  | 1,440  | 1,971  | 6,838   | 2,342  | 319     |
| 42 | TOTAL OPERATING EXP TEXP1                 |       |        | 270,918 | 7,785  | 23,018 | 39,111  | 18,090 | 842     |
| 43 | RETURN (LN 12 - 42) PRERTN                |       |        | 32,951  | 1,312  | 725    | 6,737   | 3,996  | 362     |
| 44 | TOTAL RATE BASE RBX                       |       |        | 480,584 | 16,216 | 30,930 | 117,256 | 84,586 | 1,471   |
| 45 | RATE OF RETURN (LN 43 / RBX) PRRTN        |       |        | 6.86    | 8.09   | 2.34   | 5.75    | 4.72   | 24.58   |
| 46 | CLASS RATE IN % OF TOTAL PRCLRT           |       |        | 89.7    | 105.8  | 30.7   | 75.2    | 61.8   | 321.6   |

FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

|    | INPUT                                     | ALLOC | OUTPUT | TOTAL<br>PENNA.<br>JURISDICT | RS        | RTS    | GS-1    | GS-3      | LP-4    |
|----|-------------------------------------------|-------|--------|------------------------------|-----------|--------|---------|-----------|---------|
| 1  | OPERATING REVENUES AT PRESENT RATE LEVELS |       |        |                              |           |        |         |           |         |
| 2  | SALE OF ELECTRICITY                       |       |        |                              |           |        |         |           |         |
| 3  | RATE REVENUE                              | RR    |        | 2,263,602                    | 909,213   | 20,360 | 165,977 | 520,355   | 281,626 |
| 4  | ENERGY/FUEL COST REVENUE                  | ECR   |        | -21,487                      | -7,008    | -248   | -1,005  | -4,491    | -3,377  |
| 5  | STATE TAX ADJ SURCHARGE                   | STAS  |        | 0                            | 0         | 0      | 0       | 0         | 0       |
| 6  | SPEC BASE RATE CREDIT ADJ                 | SBRCA |        | -38,084                      | -15,093   | -338   | -2,755  | -8,692    | -4,896  |
| 7  | TOTAL SALE OF ELECTRICITY                 |       | RRT    | 2,204,031                    | 887,112   | 19,774 | 162,217 | 507,172   | 273,353 |
| 8  | ANNUALIZATION                             | ANN   |        | 25,615                       | 8,192     | 367    | 3,393   | 5,340     | 4,745   |
| 9  | LATE PAY CHARGES                          |       | R11    | 7,074                        | 3,509     | 27     | 1,314   | 1,528     | 376     |
| 10 | TOT ADJ'D SALE OF ELECTRIC                |       | RRTT   | 2,236,720                    | 898,813   | 20,168 | 166,924 | 514,040   | 278,474 |
| 11 | OTHER OPERATING REVENUES                  |       | ROOT   | 165,535                      | 63,271    | 2,358  | 8,694   | 35,469    | 22,223  |
| 12 | TOTAL OPERATING REVENUES                  |       | ROT    | 2,402,255                    | 962,084   | 22,526 | 175,618 | 549,509   | 300,697 |
| 13 | OPERATING EXPENSES                        |       |        |                              |           |        |         |           |         |
| 14 | OPERATING AND MAINTENANCE EXPENSES        |       |        |                              |           |        |         |           |         |
| 15 | PRODUCTION                                |       |        |                              |           |        |         |           |         |
| 16 | FUEL                                      |       | EOPF1  | 431,704                      | 153,338   | 5,471  | 21,424  | 94,562    | 62,644  |
| 17 | POWER PURCHASES                           |       | EOPP1  | 252,511                      | 89,959    | 3,252  | 12,539  | 55,412    | 36,502  |
| 18 | OTHER PRODUCTION                          |       | EOP01  | 297,079                      | 110,334   | 4,707  | 14,881  | 66,888    | 40,610  |
| 19 | TOTAL PRODUCTION                          |       | EE10T  | 981,294                      | 353,631   | 13,430 | 48,844  | 216,862   | 139,756 |
| 20 | TRANSMISSION                              |       | EE20   | 10,487                       | 4,025     | 192    | 529     | 2,411     | 1,365   |
| 21 | DISTRIBUTION                              |       | EE30   | 92,956                       | 51,714    | 2,093  | 7,737   | 15,501    | 5,466   |
| 22 | OTHER OPER & MAINT EXP                    |       | EOMT1  | 288,210                      | 157,206   | 4,505  | 19,181  | 46,028    | 24,842  |
| 23 | TOTAL OPER & MAINT EXPENSES               |       | EE00T  | 1,372,927                    | 566,576   | 20,220 | 76,291  | 280,802   | 171,429 |
| 24 | DEPRECIATION EXPENSE                      |       |        |                              |           |        |         |           |         |
| 25 | PRODUCTION                                |       | ED10   | 231,599                      | 88,905    | 4,233  | 11,683  | 53,235    | 30,159  |
| 26 | TRANSMISSION                              |       | ED20   | 7,753                        | 2,988     | 142    | 393     | 1,789     | 1,013   |
| 27 | DISTRIBUTION                              |       | ED30   | 70,147                       | 41,443    | 1,514  | 5,654   | 10,577    | 3,280   |
| 28 | OTHER DEPREC EXP                          |       | ED88   | 11,298                       | 5,602     | 204    | 714     | 2,084     | 1,083   |
| 29 | TOTAL DEPRECIATION EXPENSE                |       | ED00T  | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 30 | AMORTIZATION EXP (ACCT 406)               |       | ED97T  | 0                            | 0         | 0      | 0       | 0         | 0       |
| 31 | TOTAL DEPRECIATION AND                    |       |        |                              |           |        |         |           |         |
| 32 | AMORTIZATION EXPENSE                      |       | ED00   | 320,797                      | 138,938   | 6,093  | 18,444  | 67,685    | 35,535  |
| 33 | MISC ALLOWABLE EXPENSES                   |       |        |                              |           |        |         |           |         |
| 34 | TAXES                                     |       |        |                              |           |        |         |           |         |
| 35 | -OTHER CAPITAL STOCK                      |       | ET1    | 30,553                       | 13,791    | 602    | 1,826   | 6,521     | 3,289   |
| 36 | -OTHER M/O CAP STOCK                      |       | ET001  | 57,584                       | 26,654    | 1,082  | 3,498   | 11,741    | 6,054   |
| 37 | DEFERRED INCOME TAXES                     |       | TXT    | -15,424                      | -3,059    | -210   | -397    | -4,291    | -3,030  |
| 38 | NET INV TAX CR                            |       | TX91   | -8,625                       | -3,913    | -169   | -518    | -1,811    | -912    |
| 39 | GROSS RECEIPTS TAX                        |       | TXG    | 98,416                       | 39,548    | 887    | 7,345   | 22,617    | 12,253  |
| 40 | PA & FED INCOME TAXES                     |       | TSF1   | 209,079                      | 61,512    | -3,108 | 27,008  | 67,267    | 32,147  |
| 41 | TOTAL TAXES                               |       | TEX1   | 371,583                      | 134,533   | -915   | 58,762  | 102,044   | 49,802  |
| 42 | TOTAL OPERATING EXP                       |       | TEXP1  | 2,035,633                    | 828,670   | 24,858 | 132,000 | 443,716   | 252,894 |
| 43 | RETURN (LN 12 - 42)                       |       | PRERTN | 366,622                      | 133,414   | -2,332 | 43,618  | 105,793   | 47,803  |
| 44 | TOTAL RATE BASE                           |       | RBX    | 5,017,178                    | 2,285,856 | 98,945 | 302,661 | 1,064,881 | 533,792 |
| 45 | RATE OF RETURN (LN 43 / RBX)              |       | PRRTR  | 7.31                         | 5.84      | -2.36  | 14.41   | 9.93      | 8.96    |
| 46 | CLASS RATE IN % OF TOTAL                  |       | PRCLRT | 100.0                        | 79.9      | -32.3  | 197.2   | 136.0     | 122.6   |

## FUTURE TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT PRESENT RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

| INPUT ALLOC OUTPUT |                                           | LP-5    | LPEP   | ISA    | GN      | SL/AL  | STANDBY |
|--------------------|-------------------------------------------|---------|--------|--------|---------|--------|---------|
| 1                  | OPERATING REVENUES AT PRESENT RATE LEVELS |         |        |        |         |        |         |
| 2                  | SALE OF ELECTRICITY                       |         |        |        |         |        |         |
| 3                  | RATE REVENUE RR                           | 268,654 | 8,665  | 21,238 | 44,746  | 21,591 | 1,177   |
| 4                  | ENERGY/FUEL COST REVENUE ECR              | -4,344  | -116   | -422   | -375    | -72    | -9      |
| 5                  | STATE TAX ADJ SURCHARGE STAS              | 0       | 0      | 0      | 0       | 0      | 0       |
| 6                  | SPEC BASE RATE CREDIT ADJ SBRCA           | -4,678  | -144   | -367   | -743    | -358   | -20     |
| 7                  | TOTAL SALE OF ELECTRICITY RRT             | 259,612 | 8,405  | 20,449 | 43,628  | 21,161 | 1,148   |
| 8                  | ANNUALIZATION ANN                         | 4,973   | 0      | 0      | -1,014  | -381   | 0       |
| 9                  | LATE PAY CHARGES R11                      | 133     | 0      | 0      | 135     | 52     | 0       |
| 10                 | TOT ADJ'D SALE OF ELECTRIC RRTT           | 264,718 | 8,405  | 20,449 | 42,749  | 20,832 | 1,148   |
| 11                 | OTHER OPERATING REVENUES ROOT             | 25,996  | 692    | 2,423  | 3,099   | 1,254  | 56      |
| 12                 | TOTAL OPERATING REVENUES ROT              | 290,714 | 9,097  | 22,872 | 45,848  | 22,086 | 1,204   |
| 13                 | OPERATING EXPENSES                        |         |        |        |         |        |         |
| 14                 | OPERATING AND MAINTENANCE EXPENSES        |         |        |        |         |        |         |
| 15                 | PRODUCTION                                |         |        |        |         |        |         |
| 16                 | FUEL EOPF1                                | 75,890  | 1,972  | 7,158  | 7,616   | 1,475  | 154     |
| 17                 | POWER PURCHASES EOPP1                     | 44,092  | 1,153  | 4,147  | 4,517   | 848    | 90      |
| 18                 | OTHER PRODUCTION EOP01                    | 44,918  | 1,325  | 4,233  | 6,316   | 755    | 112     |
| 19                 | TOTAL PRODUCTION EE10T                    | 164,900 | 4,450  | 15,538 | 18,449  | 3,078  | 356     |
| 20                 | TRANSMISSION EE20                         | 1,512   | 46     | 131    | 252     | 20     | 4       |
| 21                 | DISTRIBUTION EE30                         | 2,367   | 84     | 218    | 2,144   | 5,606  | 6       |
| 22                 | OTHER OPER & MAINT EXP EOMT1              | 26,672  | 775    | 2,350  | 4,744   | 1,840  | 67      |
| 23                 | TOTAL OPER & MAINT EXPENSES EE00T         | 197,451 | 5,355  | 18,237 | 25,589  | 10,544 | 433     |
| 24                 | DEPRECIATION EXPENSE                      |         |        |        |         |        |         |
| 25                 | PRODUCTION ED10                           | 33,393  | 1,011  | 2,882  | 5,571   | 435    | 92      |
| 26                 | TRANSMISSION ED20                         | 1,122   | 27     | 75     | 187     | 14     | 3       |
| 27                 | DISTRIBUTION ED30                         | 1,414   | 47     | 126    | 1,409   | 4,679  | 4       |
| 28                 | OTHER DEPREC EXP E088                     | 1,115   | 34     | 97     | 229     | 133    | 3       |
| 29                 | TOTAL DEPRECIATION EXPENSE E00ST          | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 30                 | AMORTIZATION EXP (ACCT 406) E097T         | 0       | 0      | 0      | 0       | 0      | 0       |
| 31                 | TOTAL DEPRECIATION AND                    |         |        |        |         |        |         |
| 32                 | AMORTIZATION EXPENSE E000                 | 37,044  | 1,119  | 3,180  | 7,396   | 5,261  | 102     |
| 33                 | MISC ALLOWABLE EXPENSES TX89              | -4,293  | -129   | -370   | -712    | -57    | -12     |
| 34                 | TAXES                                     |         |        |        |         |        |         |
| 35                 | -OTHER CAPITAL STOCK ET1                  | 3,008   | 101    | 200    | 717     | 489    | 9       |
| 36                 | -OTHER M/D CAP STOCK ET001                | 5,798   | 186    | 428    | 1,273   | 854    | 16      |
| 37                 | DEFERRED INCOME TAXES TXT                 | -4,128  | -114   | -417   | -384    | 616    | -10     |
| 38                 | NET INV TAX CR TX91                       | -852    | -27    | -61    | -200    | -159   | -3      |
| 39                 | GROSS RECEIPTS TAX TXG                    | 11,648  | 370    | 900    | 1,881   | 916    | 51      |
| 40                 | PA & FED INCOME TAXES TSF1                | 19,364  | 924    | 531    | 3,552   | -375   | 257     |
| 41                 | TOTAL TAXES TEX1                          | 34,837  | 1,440  | 1,581  | 6,838   | 2,342  | 319     |
| 42                 | TOTAL OPERATING EXP TEXP1                 | 265,039 | 7,785  | 22,628 | 39,111  | 18,090 | 842     |
| 43                 | RETURN (LN 12 - 42) PRERTN                | 25,675  | 1,312  | 244    | 6,737   | 3,996  | 362     |
| 44                 | TOTAL RATE BASE RBX                       | 480,584 | 16,216 | 30,930 | 117,256 | 84,586 | 1,471   |
| 45                 | RATE OF RETURN (LN 43 / RBX) PRRTTR       | 5.34    | 8.09   | 0.79   | 5.75    | 4.72   | 24.58   |
| 46                 | CLASS RATE IN % OF TOTAL PRCLRT           | 73.1    | 110.7  | 10.8   | 78.6    | 64.6   | 336.4   |

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit JMK 3  
Distribution Subfunctionalization/  
Classification Studies  
Allocation of Meter Costs

DOCUMENT  
FOLDER

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

DOCKETED  
JUN 13 1995

5/26/95 Hbg JK

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**Pennsylvania Power & Light Company**

**Distribution Subfunctionalization / Classification Studies**

**Allocation of Meter Costs**

**PENNSYLVANIA POWER & LIGHT COMPANY**

**T A B L E O F C O N T E N T S**

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| I. Distribution Plant Subfunctionalization/Classification |                 |
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| Subfunctionalization .....                                | 7               |
| Classification .....                                      | 10              |
| Operation & Maintenance Expense.....                      | 14              |
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## **Distribution Plant - Subfunctionalization/Classification Studies**

### **Summary**

This exhibit provides the results of studies used in the functionalization, subfunctionalization, and classification distribution plant. The studies are based on distribution plant data as of December 31, 1993. The results of these studies were applied to distribution plant data for both the historic and future test years.

Distribution Plant is functionalized into the following categories:

- Substations
- Overhead Lines
- Underground Lines
- Line Transformers
- Services
- Meters
- Area Lighting
- Street Lighting

Distribution Plant is subfunctionalized by the following voltage levels for cost allocation purposes:

- Subtransmission voltage - 66/138 KV
- Primary voltage - 3 phase 12 KV or 3 phase 23 KV
- Secondary voltage - everything below 3 phase 12 KV

Distribution Plant is subfunctionalized into subtransmission, primary, and secondary components based on the functions of specifically identified units of property within the distribution plant accounts.

The subfunctionalization of secondary distribution plant then is classified into the demand and customer components based on a "minimum size system" study.

The following tables provide summaries of:

- Distribution Plant Account Balances as of December 31, 1993
- Distribution Plant - Subfunctionalization/Classification Percentages by Plant Account
- Distribution Plant-Subfunctionalization on a % of Account Total Basis

# **Pennsylvania Power & Light Company**

## **Distribution Plant Account Balances** **As of December 31, 1993**

| <b>Account</b>                  | <b>Description</b>           | <b>December 31, 1993 Balance</b> |                        |
|---------------------------------|------------------------------|----------------------------------|------------------------|
| 360.2                           | Land                         | \$11,839,672                     |                        |
| 360.4                           | Land Rights                  | 81,026,094                       |                        |
| 360 Total                       | Land & Land Rights           |                                  | \$92,866,366           |
| 361                             | Structures & Improvements    |                                  | 29,813,584             |
| 362                             | Station Equipment            |                                  | 273,750,726            |
| 364.2                           | Tower & Fixtures             | 78,852,749                       |                        |
| 364.4                           | Poles & Fixtures             | 483,185,321                      |                        |
| 364.6                           | Clearing Land & R/W - Towers | 3,725,783                        |                        |
| 364.8                           | Clearing Land & R/W - Poles  | 31,844,613                       |                        |
| 364 Total                       | Poles & Towers               |                                  | 597,608,466            |
| 365                             | Overhead Conductors          |                                  | 418,597,606            |
| 366                             | Underground Conduit          |                                  | 68,982,181             |
| 367                             | Underground Conductors       |                                  | 144,489,486            |
| 368                             | Line Transformers            |                                  | 273,073,741            |
| 369                             | Services                     |                                  | 267,218,735            |
| 370                             | Meters                       |                                  | 77,698,054             |
| 371                             | Area Lighting                |                                  | 3,844,569              |
| 373                             | Street Lighting              |                                  | 43,895,002             |
| <b>Total Distribution Plant</b> |                              |                                  | <b>\$2,291,838,516</b> |

# **Pennsylvania Power & Light Company**

## **Distribution Plant - Subfunctionalization/Classification**

### **Percentages by Plant Account as of December 31, 1993**

| Account                                                                                                                                    | Description                   | 66/138 KV<br>and Primary<br>% of<br>Account Total | Secondary<br>% of<br>Account Total | Customer<br>Component<br>% of<br>Secondary | Demand<br>Component<br>% of<br>Secondary |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------|------------------------------------|--------------------------------------------|------------------------------------------|
| 360                                                                                                                                        | Land & Land Rights            | See Note                                          | See Note                           | See Note                                   | See Note                                 |
| 361                                                                                                                                        | Structures & Improvements     | 98.84                                             | 1.16                               | 0.00                                       | 100.00                                   |
| 362                                                                                                                                        | Station Equipment             | 98.38                                             | 1.62                               | 0.00                                       | 100.00                                   |
| 364                                                                                                                                        | Poles, Towers & Fixtures      | 36.94                                             | 63.06                              | 47.01                                      | 52.99                                    |
| 365                                                                                                                                        | Overhead Conductors & Devices | 43.59                                             | 56.41                              | 65.14                                      | 34.86                                    |
| 366                                                                                                                                        | Underground Conduit           | 17.61                                             | 82.39                              | 62.53                                      | 37.47                                    |
| 367                                                                                                                                        | Underground Conductors        | 17.61                                             | 82.39                              | 62.53                                      | 37.47                                    |
| 368                                                                                                                                        | Line Transformers             | 0.00                                              | 100.00                             | 56.45                                      | 43.55                                    |
| 369                                                                                                                                        | Services                      | 0.00                                              | 100.00                             | 91.52                                      | 8.48                                     |
| 370                                                                                                                                        | Meters                        | 0.00                                              | 100.00                             | 100.00                                     | 0.00                                     |
| 371                                                                                                                                        | Area Lighting Fixtures        | 0.00                                              | 100.00                             | 100.00                                     | 0.00                                     |
| 373                                                                                                                                        | Street Lighting               | 0.00                                              | 100.00                             | 100.00                                     | 0.00                                     |
| <b>Note:</b> Account 360 (Land & Land Rights) is functionalized and classified by direct assignment based on an analysis of plant records. |                               |                                                   |                                    |                                            |                                          |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**AS OF DECEMBER 31, 1993**

|                          |           | 3602   | 3604        | 3610           | 3620           | 3640           |
|--------------------------|-----------|--------|-------------|----------------|----------------|----------------|
|                          |           | LAND   | LAND RIGHTS | STRUCT. & IMP. | STATION EQUIP. | POLES & TOWERS |
| <b>Substation</b>        | Step Up   | 0.14   | 0.00        | 1.25           | 2.00           |                |
|                          | 230 KV    | 0.00   | 0.00        | 0.00           | 0.00           |                |
|                          | 138 KV    | 3.90   | 0.12        | 4.16           | 2.07           |                |
|                          | 69 KV     | 9.28   | 0.00        | 20.65          | 19.85          |                |
|                          | Primary   | 58.45  | 0.00        | 72.80          | 74.46          |                |
|                          | Secondary | 0.75   | 0.00        | 1.16           | 1.62           |                |
|                          | Subtotal  | 72.52  | 0.12        | 100.00         | 100.00         |                |
| <b>Overhead Lines</b>    | 138 KV    | 2.33   | 2.37        |                |                | 1.82           |
|                          | 69 KV     | 24.41  | 41.62       |                |                | 24.25          |
|                          | Primary   | 0.21   | 15.56       |                |                | 19.58          |
|                          | Sec. DMD  | 0.23   | 17.21       |                |                | 26.37          |
|                          | Sec. CUST | 0.28   | 21.07       |                |                | 23.39          |
|                          | Street LT | 0.03   | 1.97        |                |                | 4.59           |
|                          | Subtotal  | 27.48  | 99.80       |                |                | 100.00         |
| <b>Underground Lines</b> | 138 KV    |        | 0.00        |                |                |                |
|                          | 69 KV     |        | 0.00        |                |                |                |
|                          | Primary   |        | 0.01        |                |                |                |
|                          | Sec. DMD  |        | 0.03        |                |                |                |
|                          | Sec. CUST |        | 0.04        |                |                |                |
|                          | Subtotal  |        | 0.08        |                |                |                |
| <b>Line Transformers</b> | Sec. DMD  |        |             |                |                |                |
|                          | Sec. CUST |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Services</b>          | Sec. DMD  |        |             |                |                |                |
|                          | Sec. CUST |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Meters</b>            | Meters    |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Area Light</b>        | Area LT   |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Street Lighting</b>   | Street LT |        |             |                |                |                |
|                          | Subtotal  |        |             |                |                |                |
| <b>Account Total</b>     |           | 100.00 | 100.00      | 100.00         | 100.00         | 100.00         |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**AS OF DECEMBER 31, 1993**

|                          |           | 3650            | 3660         | 3670            | 3680             | 3690     |
|--------------------------|-----------|-----------------|--------------|-----------------|------------------|----------|
|                          |           | O.H. CONDUCTORS | U.G. CONDUIT | U.G. CONDUCTORS | LINE TRANSFORMER | SERVICES |
| <b>Substation</b>        | Step Up   |                 |              |                 |                  |          |
|                          | 230 KV    |                 |              |                 |                  |          |
|                          | 138 KV    |                 |              |                 |                  |          |
|                          | 69 KV     |                 |              |                 |                  |          |
|                          | Primary   |                 |              |                 |                  |          |
|                          | Secondary |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Overhead Lines</b>    | 138 KV    | 1.09            |              |                 |                  |          |
|                          | 69 KV     | 18.65           |              |                 |                  |          |
|                          | Primary   | 23.85           |              |                 |                  |          |
|                          | Sec. DMD  | 19.66           |              |                 |                  |          |
|                          | Sec. CUST | 36.75           |              |                 |                  |          |
|                          | Street LT |                 |              |                 |                  |          |
|                          | Subtotal  | 100.00          |              |                 |                  |          |
| <b>Underground Lines</b> | 138 KV    |                 | 0.46         | 0.96            |                  |          |
|                          | 69 KV     |                 | 4.16         | 2.70            |                  |          |
|                          | Primary   |                 | 12.99        | 13.95           |                  |          |
|                          | Sec. DMD  |                 | 30.87        | 30.87           |                  |          |
|                          | Sec. CUST |                 | 51.52        | 51.52           |                  |          |
|                          | Subtotal  |                 | 100.00       | 100.00          |                  |          |
| <b>Line Transformers</b> | Sec. DMD  |                 |              |                 | 43.55            |          |
|                          | Sec. CUST |                 |              |                 | 56.45            |          |
|                          | Subtotal  |                 |              |                 | 100.00           |          |
| <b>Services</b>          | Sec. DMD  |                 |              |                 |                  | 8.48     |
|                          | Sec. CUST |                 |              |                 |                  | 91.52    |
|                          | Subtotal  |                 |              |                 |                  | 100.00   |
| <b>Meters</b>            | Meters    |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Area Light</b>        | Area LT   |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Street Lighting</b>   | Street LT |                 |              |                 |                  |          |
|                          | Subtotal  |                 |              |                 |                  |          |
| <b>Account Total</b>     |           | 100.00          | 100.00       | 100.00          | 100.00           | 100.00   |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**AS OF DECEMBER 31, 1993**

|                          |           | 3700   | 3710        | 3730            |
|--------------------------|-----------|--------|-------------|-----------------|
|                          |           | METERS | AREA LIGHTS | STREET LIGHTING |
| <b>Substation</b>        | Step Up   |        |             |                 |
|                          | 230 KV    |        |             |                 |
|                          | 138 KV    |        |             |                 |
|                          | 69 KV     |        |             |                 |
|                          | Primary   |        |             |                 |
|                          | Secondary |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Overhead Lines</b>    | 138 KV    |        |             |                 |
|                          | 69 KV     |        |             |                 |
|                          | Primary   |        |             |                 |
|                          | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Street LT |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Underground Lines</b> | 138 KV    |        |             |                 |
|                          | 69 KV     |        |             |                 |
|                          | Primary   |        |             |                 |
|                          | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Line Transformers</b> | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Services</b>          | Sec. DMD  |        |             |                 |
|                          | Sec. CUST |        |             |                 |
|                          | Subtotal  |        |             |                 |
| <b>Meters</b>            | Meters    | 100.00 |             |                 |
|                          | Subtotal  | 100.00 |             |                 |
| <b>Area Light</b>        | Area LT   |        | 100.00      |                 |
|                          | Subtotal  |        | 100.00      |                 |
| <b>Street Lighting</b>   | Street LT |        |             | 100.00          |
|                          | Subtotal  |        |             | 100.00          |
| <b>Account Total</b>     |           | 100.00 | 100.00      | 100.00          |

## **Distribution Plant - Subfunctionalization**

### **Station Equipment (Account 362)**

Distribution substations are subfunctionalized by analyzing engineering one line diagrams to identify the voltage levels of each substation. The associated plant account retirement units for the substations are used to determine the investment at each voltage level.

The associated distribution plant in Land (Account 360.2), Land Rights (Account 360.4), and Structures & Improvements (Account 361) are subfunctionalized based on an analysis of Station Equipment (Account 362).

### **Overhead Conductors and Devices (Account 365)**

The subfunctionalization of Overhead Conductors and Devices (Account 365) is based on plant account retirement units which are used to determine the investment at subtransmission/primary and secondary voltages. Because this account contains retirement units for property other than conductors (e.g., circuit breakers), the total investment in the account is subfunctionalized based on the analysis of overhead conductors. Direct assignment of subtransmission conductors is then subtracted from the subtransmission/primary total to obtain the primary conductor investment.

Land (Account 360.2) and Land Rights (Account 360.4) associated with overhead conductors is subfunctionalized based on the total subfunctionalization investment of Overhead Conductors and Devices (Account 365) and Poles, Towers, and Fixtures (Account 364).

### **Poles, Towers, and Fixtures (Account 364)**

Account 364 is composed of the following subaccounts:

- 364.2 - Towers and Fixtures
- 364.4 - Poles and Fixtures
- 364.6 - Clearing, Land and Right-of-Way - Towers
- 364.8 - Clearing, Land and Right-of-Way - Poles

Investment in subaccounts 364.2 and 364.6 is segmented to the subtransmission and primary subfunctions only.

Subaccount 364.4 Poles and Fixtures is segmented to subtransmission/primary and secondary subfunctions based on plant account retirement units. Investment in 40-foot and 45-foot poles can be assigned to either the primary or secondary subfunction, therefore, segmentation is based on the ratio of investment in overhead conductors assigned to the subtransmission/primary and secondary subfunctions.

The remaining investment in Account 364 (hardware and devices, guys, anchors, etc.) is assigned to the subtransmission/primary and secondary subfunctions based on the number of poles assigned to each subfunctions. The number of poles used to segment the subtransmission/primary subfunction is doubled to reflect the fact that subtransmission/primary poles require twice the investment in attachments.

Investment in subaccount 364.8, Clearing, Land and Right-of-Way-Poles, is split into subfunctions based on the segmentation of subaccount 364.4, Poles and Fixtures.

The investment for street lighting/area lighting is based on the number of wood poles used for street/area lighting and the determination as to whether those poles are used for sole-use or joint-use purposes.

### **Underground Conductors and Devices (Account 367)**

The subfunctionalization of Underground Conductors and Devices (Account 367) is based on plant account retirement units which are used to determine the investment in the subtransmission/primary and secondary voltages. Only the investment in location 0095 - Underground System Other Than Low Tension Network, is included in this part of the analysis. Locations other than 0095 are directly assigned to one of the subfunctions. The segmented investment from all applicable locations is used to determine the segmentation between the subtransmission/primary and secondary voltages. Direct assignment to subtransmission is subtracted from the subtransmission/primary investment to obtain the primary investment.

Land (Account 360.2) and Land Rights (Account 360.4) associated with underground conductors are subfunctionalized based on the total subfunctionalized investment in Underground Conductors (Account 367) and Underground Conduit (Account 366).

### **Underground Conduit (Account 366)**

The subfunctionalization of Underground Conduit (Account 366) is based on the subfunctionalization of underground conductor. Consequently, the same percentages of subtransmission, primary, and secondary apply.

### **Line Transformers (Account 368)**

The investment in Line Transformers (Account 368) is considered to be a 100% secondary subfunction.

### **Services (Account 369)**

The investment in Services (Account 369) is considered to be a 100% secondary subfunction.

### **Area Lighting (Account 371)**

The investment in area lighting is considered to be a 100% secondary subfunction.

### **Street Lighting (Account 373)**

The investment in street lighting is considered to be a 100% secondary subfunction.

## **Distribution Plant - Classification**

### **Minimum Size System Study**

A "minimum size system" study, using plant balances as of December 31, 1993, was conducted to determine the demand and customer components of the distribution plant accounts. The study involved the determination of the current cost of "minimum size" distribution system facilities (poles, conductors, cables, transformers, and services) that are necessary to provide reliable electric service to customers. The current average book costs of the minimum size units are used to determine the customer component of the account; the remaining balance represents the demand component.

The "minimum size" method, described in the NARUC Cost Allocation Manual, was used as a guide in the preparation of this study.

### **Summary Results**

| <b>ACCOUNT</b> | <b>DESCRIPTION</b>               | <b>% CUSTOMER</b> | <b>% DEMAND</b> |
|----------------|----------------------------------|-------------------|-----------------|
| 364            | Poles, Towers, & Fixtures        | 47.01             | 52.99           |
| 365            | Overhead Conductors & Devices    | 65.14             | 34.86           |
| 366            | Underground Conduit              | 62.53             | 37.47           |
| 367            | Underground Conductors & Devices | 62.53             | 37.47           |
| 368            | Line Transformers                | 56.45             | 43.55           |
| 369            | Services                         | 91.52             | 8.48            |

### **Account Details**

#### **Poles, Towers, and Fixtures (Account 364)**

The Company's Plant Account Continuing Property Records were analyzed to determine the average installed book cost per pole (a 40-foot wood pole is the current "minimum size" pole being installed on PP&L's system). The current average book cost is multiplied by the total number of poles in the distribution system to determine the customer component. The balance of the plant account is the demand component.

### **Overhead Conductors And Devices (Account 365)**

The Continuing Property Records were analyzed to determine the average installed book cost per foot of overhead conductor (1/0 Triplex is the current "minimum size" overhead conductor being installed on PP&L's system). The current average book cost is multiplied by the total number of feet of overhead conductor in the distribution system to determine the customer component. The balance of the plant account is the demand component.

The unit of property retirement code for 1/0 Triplex conductor contains all conductors (2/0 through 1/0 Aluminum); however, 1/0 Triplex is the predominate size conductor.

### **Underground Conduit (Account 366)**

This account is assigned the same customer/demand ratio as Underground Conductors (Account 367).

### **Underground Conductors (Account 367)**

The Continuing Property Records were analyzed to determine the average installed book cost per foot of underground conductor (1/0 Triplex is the current "minimum size" underground conductor being installed on PP&L's system). The current average book cost is then multiplied by the total number of feet of underground conductor in the distribution system to determine the customer component. The balance of the plant account is the demand component.

The unit of property retirement code for 1/0 Triplex conductor contains all conductors (2/0 through 1/0 Aluminum); however, 1/0 Triplex is the predominate size conductor.

### **Line Transformers (Account 368)**

The Continuing Property Records were analyzed to determine the average installed book cost per transformer (a 10 KVA overhead transformer and a 25 KVA underground transformer are the current "minimum size" transformers being installed on PP&L's system).

The current average book cost of the "minimum size" overhead transformer is multiplied by the total number of overhead transformers in the distribution system to determine the customer component.

The current average book cost of the "minimum size" underground transformer is multiplied by the total number of underground transformers to determine the customer component.

The customer component of both overhead and underground transformers are combined to determine the total customer component for the account. The balance of the plant account is the demand component.

### **Services (Account 369)**

The Continuing Property Records were analyzed to determine the average installed book cost per service (#4 Triplex Overhead Service and #10 Aluminum TX Underground Service are the current "minimum size" services being installed on PP&L's system). Because these are the only units of property maintained for services, the total current installed book cost of overhead and underground services is combined to determine the customer component of Account 369. The balance of the plant account is the demand component.

The following table provides a summary of the calculations.

**PENNSYLVANIA POWER & LIGHT COMPANY  
MINIMUM SIZE SYSTEM STUDY  
AS OF DECEMBER 31, 1993**

| (1)     | (2)                                                           | (3)     | (4)                        | (5)                         | (6)                                | (7)                       | (8)                                       | (9)              | (10)                     | (11)                    |
|---------|---------------------------------------------------------------|---------|----------------------------|-----------------------------|------------------------------------|---------------------------|-------------------------------------------|------------------|--------------------------|-------------------------|
|         |                                                               |         | MINIMUM SIZE               |                             |                                    |                           |                                           |                  |                          |                         |
| ACCOUNT | MINIMUM SIZE (UNITCODE)                                       | UNIT    | TOTAL<br>INSTALLED<br>COST | TOTAL<br>INSTALLED<br>UNITS | AVERAGE<br>UNIT<br>COST<br>(4)/(5) | ACCOUNT<br>TOTAL<br>UNITS | TOTAL<br>CUSTOMER<br>COMPONENT<br>(6)*(7) | ACCOUNT<br>TOTAL | %<br>CUSTOMER<br>(8)/(9) | %<br>DEMAND<br>100-(10) |
| 364     | 40 Foot Wood Pole (613007)                                    | Pole    | \$121,710,423              | 376,621                     | \$323.16                           | 869,317                   | \$280,928,482                             | \$597,608,466    | 47.01                    | 52.99                   |
| 365     | 1/0 Triplex Overhead Conductor<br>(625211)                    | Feet    | \$97,466,088               | 166,381,234                 | \$0.59                             | 462,130,630               | \$272,657,072                             | \$418,597,606    | 65.14                    | 34.86                   |
| 366     | Underground Conduit - uses same percentages as<br>Account 367 |         |                            |                             |                                    |                           | \$68,982,181                              |                  | 62.53                    | 37.47                   |
| 367     | 1/0 Triplex - Underground<br>#2 Conductor (625211)            | Feet    | \$73,897,122               | 48,510,627                  | \$1.52                             | 59,443,369                | \$90,353,921                              | \$144,489,486    | 62.53                    | 37.47                   |
| 368.2   | 10 KVA Overhead Transformer<br>(388315)                       | Trans.  | \$24,672,275               | 76,734                      | \$321.53                           | 338,575                   | \$108,862,020                             |                  |                          |                         |
| 368.4   | 25 KVA Underground Transformer<br>(388419)                    | Trans.  | \$9,268,311                | 9,393                       | \$986.73                           | 45,906                    | \$45,296,827                              |                  |                          |                         |
| 368     | Total Overhead and Underground Transformers                   |         |                            |                             |                                    |                           | \$154,158,847                             | \$273,073,741    | 56.45                    | 43.55                   |
| 369     | #4 Triplex Overhead Service<br>(683801)                       | Service | \$97,687,004               | 870,834                     | \$112.18                           |                           | \$97,687,004                              |                  |                          |                         |
|         | #1-0 Aluminum TX Underground<br>Service (683802)              | Service | \$146,882,839              | 299,494                     | \$490.44                           |                           | \$146,882,839                             |                  |                          |                         |
| 369     | Total Overhead and Underground Service                        |         |                            |                             |                                    |                           | \$244,569,843                             | \$267,218,733    | 91.52                    | 8.48                    |

**Notes:**

- Account 366 Underground Conduit is split the same customer and demand percentages as Account 367 Underground Conductor as stated in the NARUC Cost Allocation Manual.
- Account 368 Line Transformers are first split between overhead and underground to determine the customer component and then summarized for the account.
- Account 369 Services are first split between overhead and underground service to determine the customer component and then summarized for the account.

## **Operation & Maintenance Expense**

The process of subfunctionalizing Distribution O&M expense begins with the proration of Supervision and Engineering (Accounts 580 and 590) to the other distribution expense accounts based on the ratio of the labor component of each account to the total distribution labor cost. After prorating the Supervision and Engineering expense, the other expense accounts are subfunctionalized and classified based on the subfunctionalization of distribution plant.

The following tables provide summaries of the subfunctionalization of distribution expense by account.

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**DISTRIBUTION EXPENSE ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(X000)**

| CATEGORY                           | ACCOUNT  | DESCRIPTION                         | AMOUNT          |
|------------------------------------|----------|-------------------------------------|-----------------|
| <b>OPERATION</b>                   | 580      | SUPERVISION & ENGINEERING           | \$5,264         |
|                                    | 581      | LOAD DISPATCHING                    | 3,663           |
|                                    | 582      | STATION EXPENSES                    | 3,554           |
|                                    | 583      | OVERHEAD LINE EXPENSES              | 2,667           |
|                                    | 584      | UNDERGROUND LINE EXPENSES           | 1,167           |
|                                    | 585      | STREET LIGHTING & SIGNALS           | 153             |
|                                    | 586      | METER EXPENSES                      | 5,008           |
|                                    | 587      | CUSTOMER INSTALLATION EXPENSES      | 3,017           |
|                                    | 588      | MISCELLANEOUS DISTRIBUTION EXP      | 5,645           |
|                                    | 589      | RENTS                               | 5,128           |
|                                    | SUBTOTAL |                                     | \$35,266        |
| <b>MAINTENANCE</b>                 | 590      | SUPERVISION & ENGINEERING           | \$5,525         |
|                                    | 591      | MAINTENANCE OF STRUCTURES           | 204             |
|                                    | 592      | MAINTENANCE OF STATION EQUIP.       | 5,702           |
|                                    | 593      | MAINTENANCE OF OVERHEAD LINES       | 28,507          |
|                                    | 5935     | MAINTENANCE OVERHEAD SERVICES       | 2,833           |
|                                    | 594      | MAINTENANCE OF UNDERGROUND LINES    | 1,363           |
|                                    | 5943     | MAINTENANCE OF UNDERGROUND SERVICES | 60              |
|                                    | 5946     | MAINTENANCE OF UNDERGROUND - OTHER  | 1,193           |
|                                    | 595      | MAINTENANCE OF LINE TRANSFORMERS    | 4,032           |
|                                    | 596      | MAINTENANCE OF STREET LIGHTING      | 1,586           |
|                                    | 597      | MAINTENANCE OF METERS               | 2,881           |
|                                    | 598      | MAINTENANCE OF MISC. DISTRIBUTION   | 414             |
|                                    | SUBTOTAL |                                     | \$54,300        |
| <b>TOTAL DISTRIBUTION EXPENSES</b> |          |                                     | <b>\$89,566</b> |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(\$000)**

| <b>ACCOUNT</b> | <b>CATEGORY</b>        | <b>TOTAL</b> | <b>LABOR</b> | <b>MATERIAL</b> | <b>ACCOUNT 580<br/>PRORATION</b> |
|----------------|------------------------|--------------|--------------|-----------------|----------------------------------|
| <b>582</b>     | SUBSTATION             | \$3,554      | \$2,257      | \$1,296         | \$969                            |
| <b>583</b>     | OVERHEAD LINES         | 2,667        | 1,050        | 1,617           | 451                              |
| <b>584</b>     | UNDERGROUND LINES      | 1,167        | 747          | 693             | 203                              |
| <b>585</b>     | STREET LIGHTING        | 154          | 135          | 19              | 58                               |
| <b>586</b>     | METERS                 | 5,007        | 3,907        | 1,101           | 1,676                            |
| <b>587</b>     | CUSTOMER INSTALLATIONS | 3,017        | 1,955        | 1,062           | 839                              |
| <b>588</b>     | MISCELLANEOUS          | 5,645        | 2,490        | 3,155           | 1,068                            |
| <b>TOTAL</b>   |                        | \$21,212     | \$12,268     | \$8,944         | \$5,264                          |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(\$000)**

| <b>ACCOUNT</b> | <b>CATEGORY</b>                | <b>TOTAL</b>    | <b>LABOR</b>    | <b>MATERIAL</b> | <b>ACCOUNT 590<br/>PRORATION</b> |
|----------------|--------------------------------|-----------------|-----------------|-----------------|----------------------------------|
| <b>591</b>     | SUBSTATION                     | \$204           | \$93            | \$111           | \$27                             |
| <b>592</b>     | SUBSTATION                     | 5,702           | 3,124           | 2,577           | 921                              |
| <b>593</b>     | OVERHEAD LINES                 | 28,508          | 7,943           | 20,565          | 2,341                            |
| <b>5935</b>    | OVERHEAD SERVICE               | 2,833           | 1,696           | 1,137           | 500                              |
| <b>594</b>     | UNDERGROUND LINES              | 1,363           | 798             | 565             | 235                              |
| <b>5943</b>    | UNDERGROUND SERVICES           | 60              | 42              | 17              | 13                               |
| <b>5946</b>    | UNDERGROUND SERVICE -<br>OTHER | 1,193           | 651             | 541             | 192                              |
| <b>595</b>     | LINE TRANSFORMERS              | 4,032           | 2,063           | 1,969           | 608                              |
| <b>596</b>     | STREET LIGHTING                | 1,585           | 557             | 1,028           | 164                              |
| <b>597</b>     | METERS                         | 2,881           | 1,602           | 1,278           | 472                              |
| <b>598</b>     | STREET LIGHTING                | 414             | 178             | 236             | 52                               |
| <b>TOTAL</b>   |                                | <b>\$48,774</b> | <b>\$18,748</b> | <b>\$30,026</b> | <b>\$5,525</b>                   |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**

|                               | DESCRIPTION | 580    | 581    | 582    | 583    | 584    | 585    | 586    | 587    | 588    | 589    |
|-------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Substation</b>             | Step Up     | 0.35   | 0.36   | 1.88   |        |        |        |        |        |        |        |
|                               | 138 KV      | 0.44   | 0.46   | 2.38   |        |        |        |        |        |        |        |
|                               | 69 KV       | 3.63   | 3.79   | 19.74  |        |        |        |        |        |        |        |
|                               | Primary     | 13.70  | 14.30  | 74.44  |        |        |        |        |        |        |        |
|                               | Secondary   | 0.29   | 0.30   | 1.56   |        |        |        |        |        |        |        |
|                               | Subtotal    | 18.40  | 19.22  | 100.00 |        |        |        |        |        |        |        |
| <b>Overhead Lines</b>         | 138 KV      | 0.14   | 1.07   |        | 1.60   |        |        |        |        |        |        |
|                               | 69 KV       | 2.01   | 15.75  |        | 23.53  |        |        |        |        |        |        |
|                               | Primary     | 1.79   | 13.98  |        | 20.88  |        |        |        |        |        |        |
|                               | Sec. DMD    | 1.98   | 15.45  |        | 23.08  |        |        |        |        |        |        |
|                               | Sec. CUST   | 2.42   | 18.94  |        | 28.28  |        |        |        |        |        |        |
|                               | Street LT   | 0.23   | 1.76   |        | 2.63   |        |        |        |        |        |        |
| <b>Underground Lines</b>      | Subtotal    | 8.56   | 66.95  |        | 100.00 |        |        |        |        |        |        |
|                               | 138 KV      | 0.03   | 0.11   |        |        | 0.80   |        |        |        |        |        |
|                               | 69 KV       | 0.12   | 0.44   |        |        | 3.16   |        |        |        |        |        |
|                               | Primary     | 0.53   | 1.89   |        |        | 13.65  |        |        |        |        |        |
|                               | Sec. DMD    | 1.19   | 4.27   |        |        | 30.87  |        |        |        |        |        |
|                               | Sec. CUST   | 1.99   | 7.12   |        |        | 51.52  |        |        |        |        |        |
| <b>Miscellaneous</b>          | Subtotal    | 3.86   | 13.83  |        |        | 100.00 |        |        |        |        |        |
|                               | Misc. Exp.  | 20.30  |        |        |        |        |        |        |        | 100.00 | 100.00 |
| <b>Meters</b>                 | Subtotal    | 20.30  |        |        |        |        |        |        |        | 100.00 | 100.00 |
|                               | Meters      | 31.85  |        |        |        |        |        | 100.00 |        |        |        |
| <b>Street Lighting</b>        | Subtotal    | 31.85  |        |        |        |        |        | 100.00 |        |        |        |
|                               | Street LT   | 1.10   |        |        |        |        | 100.00 |        |        |        |        |
| <b>Customer Installations</b> | Subtotal    | 1.10   |        |        |        |        |        |        |        |        |        |
|                               | Cust. Inst. | 15.94  |        |        |        |        |        |        | 100.00 |        |        |
| <b>Account Total</b>          | Subtotal    | 15.94  |        |        |        |        |        |        | 100.00 |        |        |
|                               |             | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**

| CATEGORY                 | DESCRIPTION | 590    | 591    | 592    | 593    | 594    | 595    | 596    | 597    | 598    |
|--------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Substation</b>        | Step Up     | 0.32   | 1.88   | 1.88   |        |        |        |        |        |        |
|                          | 138 KV      | 0.41   | 2.38   | 2.38   |        |        |        |        |        |        |
|                          | 69 KV       | 3.39   | 19.74  | 19.74  |        |        |        |        |        |        |
|                          | Primary     | 12.77  | 74.44  | 74.44  |        |        |        |        |        |        |
|                          | Secondary   | 0.27   | 1.56   | 1.56   |        |        |        |        |        |        |
|                          | Subtotal    | 17.16  | 100.00 | 100.00 |        |        |        |        |        |        |
| <b>Overhead Lines</b>    | 138 KV      | 0.68   |        |        | 1.45   |        |        |        |        |        |
|                          | 69 KV       | 9.97   |        |        | 21.40  |        |        |        |        |        |
|                          | Primary     | 8.85   |        |        | 18.99  |        |        |        |        |        |
|                          | Sec. DMD    | 9.78   |        |        | 20.99  |        |        |        |        |        |
|                          | Sec. CUST   | 11.98  |        |        | 25.73  |        |        |        |        |        |
|                          | Street LT   | 1.12   |        |        | 2.40   |        |        |        |        |        |
|                          | Subtotal    | 42.37  |        |        | 90.96  |        |        |        |        |        |
| <b>Underground Lines</b> | 138 KV      | 0.03   |        |        |        | 0.42   |        |        |        |        |
|                          | 69 KV       | 0.13   |        |        |        | 1.65   |        |        |        |        |
|                          | Primary     | 0.58   |        |        |        | 7.11   |        |        |        |        |
|                          | Sec. DMD    | 1.31   |        |        |        | 16.09  |        |        |        |        |
|                          | Sec. CUST   | 2.19   |        |        |        | 26.85  |        |        |        |        |
|                          | Subtotal    | 4.25   |        |        |        | 52.11  |        |        |        |        |
| <b>Services</b>          | Sec. DMD    | 1.08   |        |        | 0.77   | 4.06   |        |        |        |        |
|                          | Sec. CUST   | 11.67  |        |        | 8.27   | 43.83  |        |        |        |        |
|                          | Subtotal    | 12.75  |        |        | 9.04   | 47.89  |        |        |        |        |
| <b>Line Transformers</b> | Sec. DMD    | 4.79   |        |        |        |        | 43.55  |        |        |        |
|                          | Sec. CUST   | 6.21   |        |        |        |        | 56.45  |        |        |        |
|                          | Subtotal    | 11.00  |        |        |        |        | 100.00 |        |        |        |
| <b>Meters</b>            | Meters      | 8.55   |        |        |        |        |        |        | 100.00 |        |
|                          | Subtotal    | 8.55   |        |        |        |        |        |        |        | 100.00 |
| <b>Street Lighting</b>   | Street LT   | 3.92   |        |        |        |        |        | 100.00 |        | 100.00 |
|                          | Subtotal    | 3.92   |        |        |        |        |        | 100.00 |        | 100.00 |
| <b>Total</b>             |             | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

## **Allocation of Meter Investment**

### **Meters (Account 370)**

A Meter Investment study using data as of December 31, 1993, was conducted to estimate the metering cost per customer. The process included the following steps.

1. - Typical metering configurations were identified.
2. - The total material cost was calculated by using the current purchase price for each material item in the typical metering configuration. For items, such as single phase, 30A, 240V self-contained meters, where a large quantity is purchased from several vendors, a weighted average cost is calculated based on the number of units purchased from each vendor and each vendor's price. Stores Expense, which includes the cost of stocking and handling the materials, is added to the purchase price to obtain the total material cost. The current Stores Expense rate is about 14.5%.
3. - The total labor cost for each typical meter configuration is calculated using current labor costs. Labor costs include shop labor, overheads on shop labor, field labor, overheads on field labor, and vehicle use.
4. - The total cost for each typical meter configuration is the sum of the material and labor costs.
5. - The estimated meter investment for each rate schedule designation is calculated by multiplying the estimated meter cost per customer, based on the typical meter configuration, by the total number of customers.
6. - The Company's property records provide the historical cost data for the predominate typical metering configuration (Type A meters).
7. - The difference between the Meter Investment (Account 370) and the historical cost of Type A meters is prorated to the rate schedule designations based on the current estimated metering costs.

The current estimated metering investment by rate schedule using historical costs and prorated costs is summarized on the following tables.

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 1993**  
**(X000)**

| <b>RATE CLASS</b>       | <b>METER TYPE</b> | <b>UNIT COST</b> | <b>CUSTOMERS</b> | <b>TOTAL COST</b> |
|-------------------------|-------------------|------------------|------------------|-------------------|
| <b>RS</b>               | A                 | \$41             | 1,045,280        | \$42,856,480      |
|                         | B                 | 205              | 323              | 66,215            |
|                         | C                 | 164              | 404              | 66,256            |
|                         | TOTAL RATE CLASS  |                  | 1,046,007        | 42,988,951        |
| <b>RTS</b>              | C                 | 164              | 13,683           | 2,244,012         |
|                         | TOTAL RATE CLASS  |                  | 13,683           | 2,244,012         |
| <b>GS1</b>              | A                 | 41               | 49,042           | 2,010,722         |
|                         | B                 | 205              | 87               | 17,835            |
|                         | C                 | 164              | 811              | 133,004           |
|                         | D                 | 123              | 68,771           | 8,458,833         |
|                         | E                 | 3,072            | 17               | 52,224            |
|                         | TOTAL RATE CLASS  |                  | 118,728          | 10,672,618        |
| <b>GS3</b>              | A                 | 41               | 36               | 1,476             |
|                         | F                 | 634              | 15,992           | 10,138,928        |
|                         | G                 | 734              | 2,046            | 1,501,764         |
|                         | H                 | 1,336            | 77               | 102,872           |
|                         | TOTAL RATE CLASS  |                  | 18,151           | 11,745,040        |
| <b>LP4</b>              | I                 | 3,200            | 826              | 2,643,200         |
|                         | K                 | 1,408            | 4                | 5,632             |
|                         | TOTAL RATE CLASS  |                  | 830              | 2,648,832         |
| <b>LP5</b>              | J                 | 16,278           | 117              | 1,904,490         |
|                         | TOTAL RATE CLASS  |                  | 117              | 1,904,490         |
| <b>L5S</b>              | J                 | 15,420           | 8                | 123,360           |
|                         | TOTAL RATE CLASS  |                  | 8                | 123,360           |
| <b>ISA</b>              | J                 | 231,774          | 1                | 231,774           |
|                         | TOTAL RATE CLASS  |                  | 1                | 231,774           |
| <b>GH</b>               | E                 | 3,072            | 3                | 9,216             |
|                         | F                 | 634              | 4,489            | 2,846,026         |
|                         | G                 | 734              | 134              | 98,356            |
|                         | I                 | 3,200            | 1                | 3,200             |
|                         | TOTAL RATE CLASS  |                  | 4,627            | 2,956,798         |
| <b>TOTAL METER COST</b> |                   |                  | 1,202,152        | \$75,515,875      |

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**METER PLANT INVESTMENT (CW1)**  
**AS OF SEPTEMBER 30, 1994**  
**(\$000)**

| <b>RATE CLASS</b>   | <b>1993<br/>TYPE A<br/>METER COST</b> | <b>1993<br/>METER STUDY<br/>NON TYPE A<br/>METERS</b> | <b>PRORATED<br/>METER COST</b> | <b>1994<br/>METER COST</b> | <b>1994<br/>CUSTOMERS</b> | <b>AVERAGE<br/>COST</b> |
|---------------------|---------------------------------------|-------------------------------------------------------|--------------------------------|----------------------------|---------------------------|-------------------------|
| <b>RS</b>           | \$39,393                              | \$132                                                 | \$165                          | \$39,558                   | 1,049,213                 | \$38                    |
| <b>RTS</b>          | 0                                     | 2,244                                                 | 2,798                          | 2,798                      | 14,059                    | 199                     |
| <b>GS I</b>         | 1,848                                 | 8,662                                                 | 10,801                         | 12,649                     | 119,249                   | 106                     |
| <b>GS3</b>          | 1                                     | 11,744                                                | 14,644                         | 14,645                     | 18,566                    | 789                     |
| <b>LP4</b>          | 0                                     | 2,649                                                 | 3,303                          | 3,303                      | 832                       | 3,970                   |
| <b>LP5</b>          | 0                                     | 1,904                                                 | 2,374                          | 2,374                      | 119                       | 19,950                  |
| <b>L5S</b>          | 0                                     | 123                                                   | 153                            | 153                        | 9                         | 17,000                  |
| <b>ISA</b>          | 0                                     | 232                                                   | 289                            | 289                        | 1                         | 289,000                 |
| <b>GH</b>           | 0                                     | 2,957                                                 | 3,687                          | 3,687                      | 4,565                     | 808                     |
| <b>SL</b>           | 0                                     | 0                                                     | 0                              | 0                          | 993                       | 0                       |
| <b>TOTAL PPUC</b>   | 41,242                                | 30,648                                                | 38,215                         | 79,457                     | 1,207,606                 | 0                       |
| <b>RES66</b>        | 99                                    |                                                       | 0                              | 99                         | 9                         | 0                       |
| <b>RES12</b>        | 48                                    |                                                       | 0                              | 48                         | 9                         | 0                       |
| <b>TOTAL RESALE</b> | 147                                   |                                                       | 0                              | 147                        | 18                        | 0                       |
| <b>UGI</b>          | 0                                     | 0                                                     | 0                              | 0                          | 1                         | 0                       |
| <b>TOTAL SYSTEM</b> | \$41,389                              | \$30,648                                              | \$38,215                       | \$79,604                   | 1,207,625                 | \$0                     |

## **Distribution Expense**

### **Meter Reading Expense (Account 902)**

The Meter Reading expense account has the following two subaccounts:

- 902.4 - Large Power Meter Reading Expense
- 902.5 - Other Meter Reading Expense

Subaccount 902.4 records the expenses associated with extracting load profile data for large power customers and other customers. The expense is prorated to the specific rate classes on the basis of the number of load profile customers in each rate class.

Subaccount 902.5 is prorated to specific rate classes based on the number of remaining customers in each rate class.

A summary of the proration is provided on the following table.

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**METER READING EXPENSE (CW1)**  
**FOR THE 12 MONTHS ENDED SEPTEMBER 30, 1994**  
**(\$000)**

| RATE CLASS          | LARGE POWER CUSTOMERS |                  | OTHER CUSTOMERS |                  | TOTALS    |                       | AVERAGE               |
|---------------------|-----------------------|------------------|-----------------|------------------|-----------|-----------------------|-----------------------|
|                     | CUSTOMERS             | PRORATED EXPENSE | CUSTOMERS       | PRORATED EXPENSE | CUSTOMERS | METER READING EXPENSE | METER READING EXPENSE |
| RS                  | 444                   | \$65             | 1,048,769       | \$7,418          | 1,049,213 | \$7,483               | \$7                   |
| RTS                 | 145                   | 21               | 13,914          | 98               | 14,059    | 119                   | 8                     |
| GS1                 | 550                   | 81               | 118,699         | 840              | 119,249   | 921                   | 8                     |
| GS3                 | 619                   | 91               | 17,947          | 127              | 18,566    | 218                   | 12                    |
| LP4                 | 546                   | 81               | 286             | 2                | 832       | 83                    | 100                   |
| LP5                 | 119                   | 18               | 0               | 0                | 119       | 18                    | 151                   |
| L5S                 | 9                     | 1                | 0               | 0                | 9         | 1                     | 111                   |
| ISA                 | 1                     | 0                | 0               | 0                | 1         | 0                     | 0                     |
| GH                  | 343                   | 51               | 4,222           | 30               | 4,565     | 81                    | 18                    |
| SL                  | 983                   | 0                | 10              | 0                | 993       | 0                     | 0                     |
| <b>TOTAL PPUC</b>   | 3,760                 | 409              | 1,203,847       | 8,515            | 1,207,607 | 8,924                 | 0                     |
| Resale-66 KV        | 9                     | 1                | 0               | 0                | 9         | 1                     | 0                     |
| Resale-12 KV        | 9                     | 1                | 0               | 0                | 9         | 1                     | 0                     |
| <b>TOTAL RESALE</b> | 18                    | 2                | 0               | 0                | 18        | 2                     | 222                   |
| <b>TOTAL SYSTEM</b> | 3,778                 | \$411            | 1,203,847       | \$8,515          | 1,207,625 | \$8,926               | \$0                   |