

PENNSYLVANIA POWER & LIGHT COMPANY

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

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

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PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit DSH 1

SERVICE LIFE STUDY

Witness: Donald S. Hoch

<u>Section</u>	<u>Description</u>
1	Life Analysis Summary
2	Service Life Study Results
3	Actuarial Analysis Results Life-Spanned Accounts
4	Actuarial Analysis Results Average Service Life Group Accounts
5	Susquehanna SES Modified Sinking Fund Levelization

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 1

LIFE ANALYSIS SUMMARY

LIFE ANALYSIS SUMMARY

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

The current study to estimate future survivor curves was completed in 1993 and includes plant account balances and retirement history up to December 31, 1992.

Results are listed in Section 2, Results of Service Life Study.

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

1. Life Analysis -- the review of historical practice as a statistical tool to predict future life characteristics. Several methodologies (specifically, Actuarial Analysis and Simulated Plant Record (SPR)) are used to identify trends or changes that help predict future life estimates and retirement dispersions.
2. Life Estimation -- the development of average life and retirement dispersion estimates. This step uses output from the Life Analysis step, combined with judgments regarding future conditions, to develop the future mortality pattern for the group being studied. These future conditions may include growth estimates, business constraints or technological changes.

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

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

Actuarial Method

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

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

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

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

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

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

Simulated Plant - Record Method

SPR analysis is used for the following Distribution accounts:

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

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

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

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

Engineering Judgment

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

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

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

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

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

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

Amortization

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

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

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

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

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

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

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

Proposed Depreciation Methodologies

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

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

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

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

Deactivation Dates and Interim Survivor Curves

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

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

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

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

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

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

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

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

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

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

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

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 2

SERVICE LIFE STUDY RESULTS

Pennsylvania Power & Light Company

Results of Service Life Study

Curve

Intangible

301.0	Organization	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable
303.0	Misc Intang Plt - Other	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	Amortized

Steam Production

310.0	Land and Land Rights	Non-Depreciable
311.0	Structures and Improvements	S2-095 *
312.0	Boiler Plant Equipment	L0-060 *
314.0	Turbo-Generator Units	R2-057 *
315.0	Accessory Electric Equipment	S0-090 *
316.0	Misc Power Plant Equipment	R2-042 *

Nuclear Production

320.2	Land	Non-Depreciable
320.4	Land Rights	R5-100 *
321.0	Structures and Improvements	S2-095 *
322.0	Reactor Plant Equipment	R1-065 *
323.0	Turbo-Generator Units	R2-057 *
324.0	Accessory Electric Equipment	S0-090 *
325.0	Misc Power Plant Equipment	R2-042 *

Hydro Production

330.2	Land and Land Rights - Other	Non-Depreciable
330.4	Land and Land Rights - Rec Fac	Non-Depreciable
331.2	Structures and Improvements - Other	R1-098 *
331.4	Structures and Improvements - Rec Fac	L1-074 *
332.2	Resv, Dam, Waterway - Flow Line	R3-100 *
332.4	Resv, Dam, Waterway - Other	R4-100 *
333.0	Water Wheels, Turbines and Generators	R1-084 *
334.0	Accessory Electric Equipment	R1-082 *
335.2	Misc Power Plant Equipment - Other	R1-091 *
335.4	Misc Power Plant Equipment - Rec Fac	L0-039 *
336.0	Roads, Railroads and Bridges	R4-100 *

Pennsylvania Power & Light Company

Results of Service Life Study

Curve

Other Production

341.0	Structures and Improvements	R4-080 *
342.0	Fuel Holders, Producers and Accessories	S2-065 *
343.0	Prime Movers	R4-070 *
344.0	Generators	R4-070 *
345.0	Accessory Electric Equipment	R3-065 *
346.0	Misc Power Plant Equipment	R2-050 *

Transmission

350.2	Land	Non-Depreciable
350.4	Land Rights	R3-065
352.0	Structures and Improvements	L3-057
353.0	Station Equipment	R3-044
354.0	Towers and Fixtures	R3-055
354.2	Clearing Land and R/W - Towers	R3-065
355.0	Poles and Fixtures	R1-048
355.2	Clearing Land and R/W - Poles	R3-065
356.0	Overhead Conductors and Devices	R4-045
359.0	Roads and Trails	R3-065

Distribution

360.2	Land	Non-Depreciable
360.4	Land Rights	L4-050
361.0	Structures and Improvements	R2-055
362.0	Station Equipment	R1-048
364.2	Towers and Fixtures	R3-055
364.4	Poles and Fixtures	R1-043
364.6	Clearing Land and R/W - Towers	L4-050
364.8	Clearing Land and R/W - Poles	L4-050
365.0	Overhead Conductors and Devices	R2-033
366.0	Underground Conduit	S3-058
367.0	Underground Conductors and Devices	R4-027
368.2	Transformers - Overhead Type	S2-034
368.4	Transformers - Submersible or Pad Mounted	L1-048
368.6	Transformers - Non-Network Housing	S5-035
369.0	Services	R2-025
370.0	Meters	R2-028
371.2	Installations on Customers Premises	R1-048
371.4	Area Lighting Fixtures	L1-015
373.2	Street Lighting and Signal Systems	S2-020

Pennsylvania Power & Light Company

Results of Service Life Study

Curve

General Plant

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

* Interim survivor curves
** Amortization Period

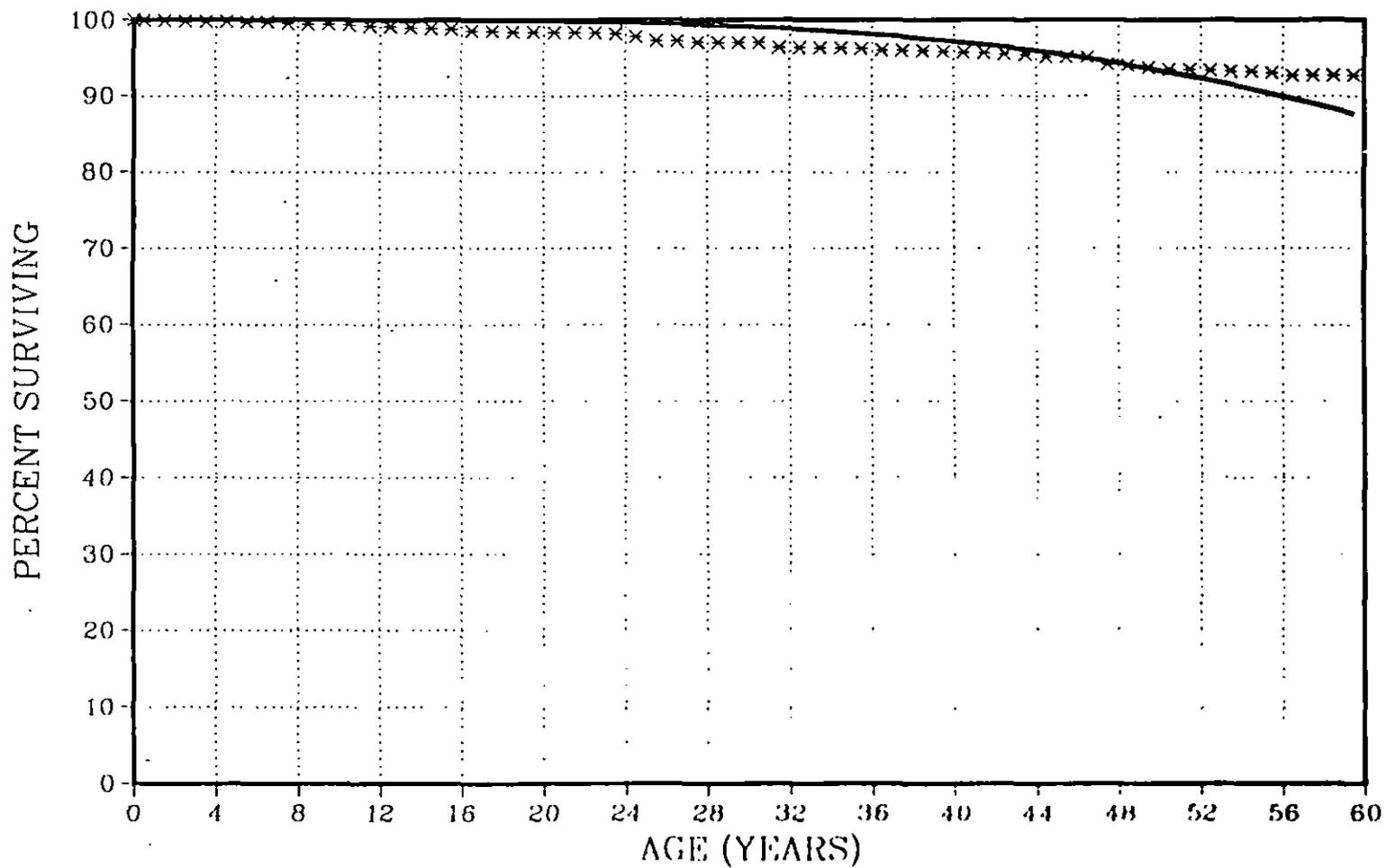
PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 3

ACTUARIAL ANALYSIS RESULTS

LIFE-SPANNED ACCOUNTS

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



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* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

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

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

STUDY NO. 0

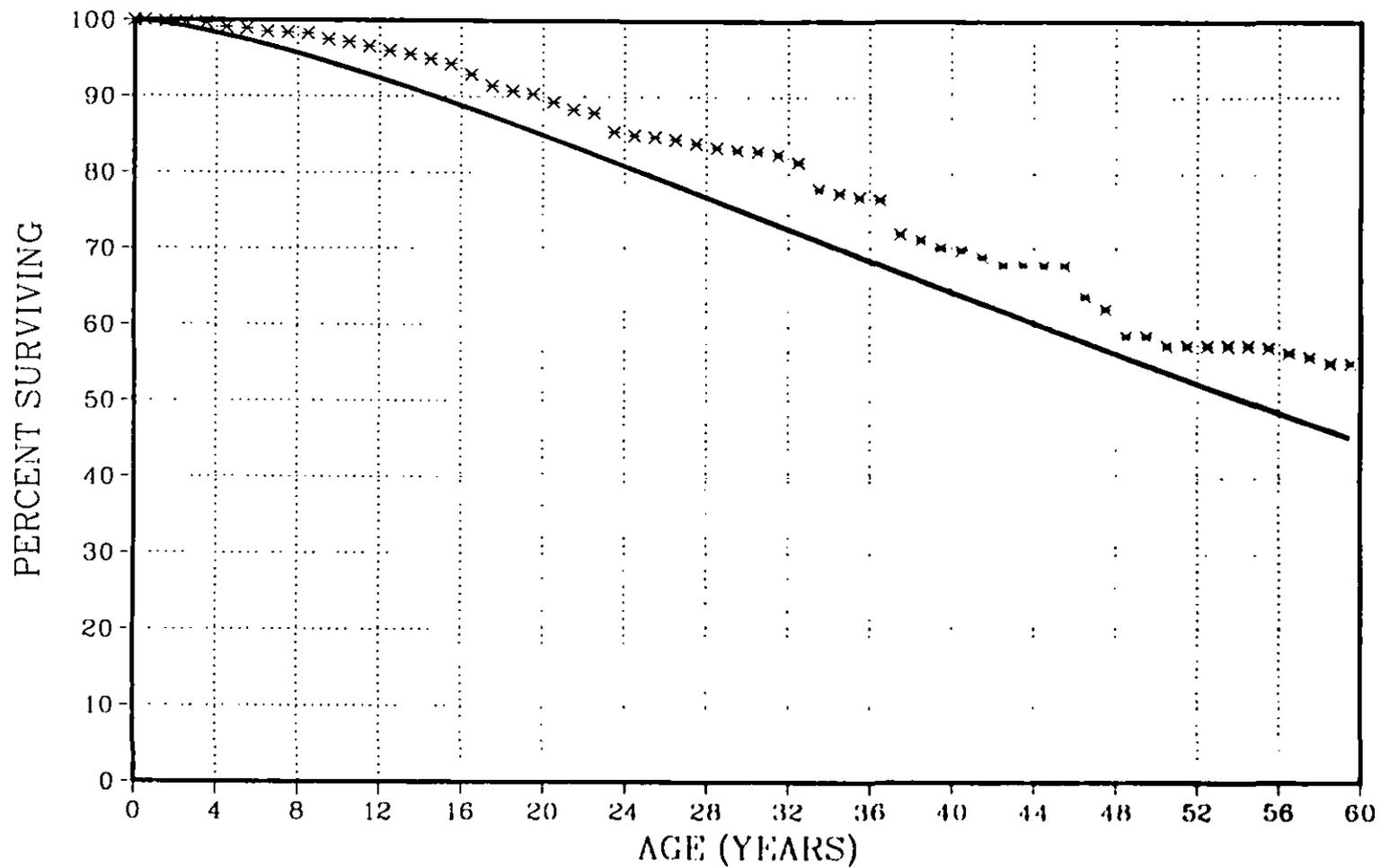
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 16.8 YEARS

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



— IOWA CURVE 1.0 60

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

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

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

STUDY NO. 0

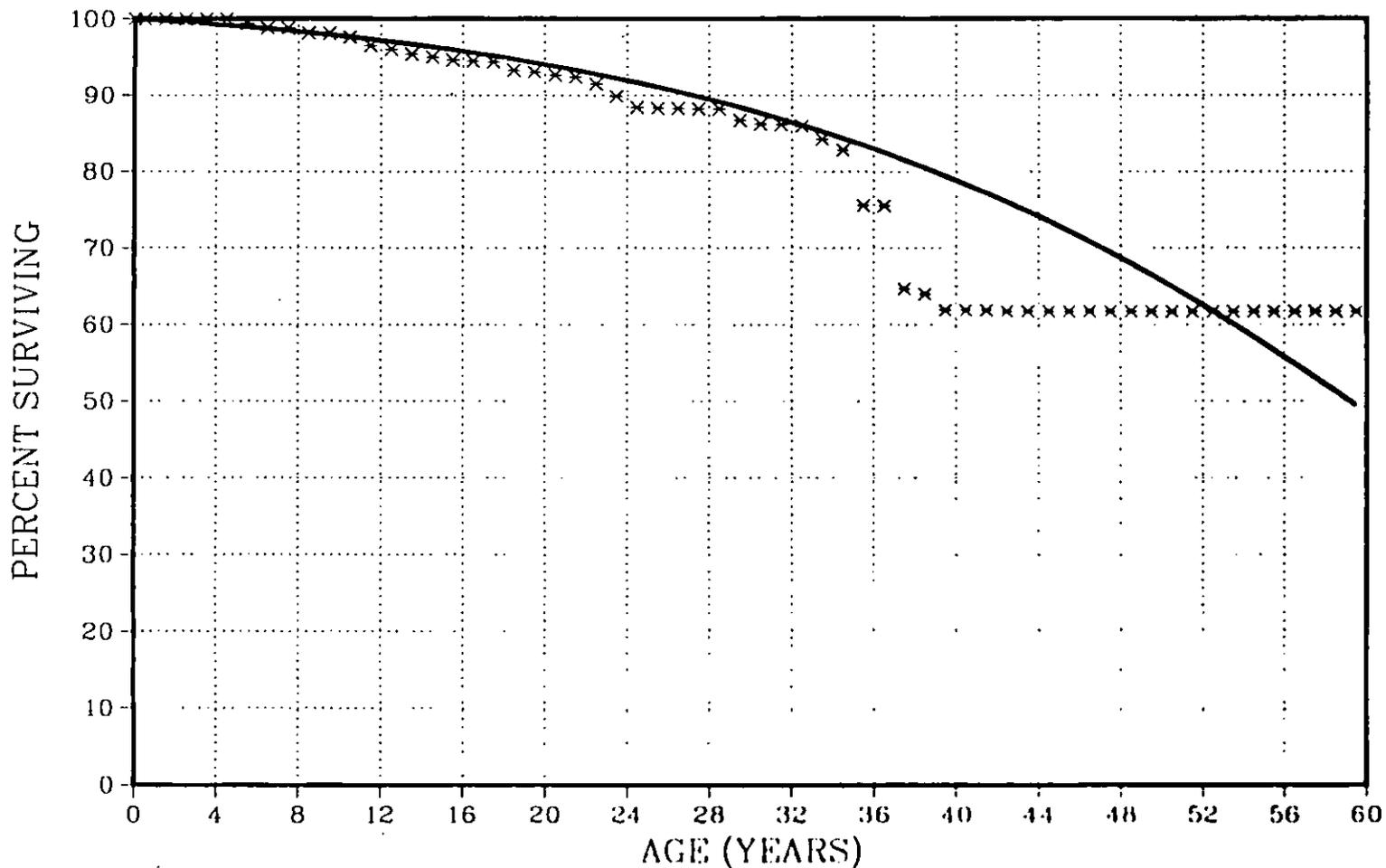
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

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

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

AVERAGE AGE OF RETIREMENTS 18.3 YEARS

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



—— IOWA CURVE R2 57

*** ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0-0.5	150,040,088	83,072	0.055	99.945	100.000
0.5-1.5	127,486,745	0	0.000	100.000	99.945
1.5-2.5	112,295,144	0	0.000	100.000	99.945
2.5-3.5	81,490,656	0	0.000	100.000	99.945
3.5-4.5	64,972,134	483	0.001	99.999	99.945
4.5-5.5	99,542,155	570,221	0.573	99.427	99.944
5.5-6.5	86,603,972	510,604	0.590	99.410	99.371
6.5-7.5	117,989,167	4,343	0.004	99.996	98.785
7.5-8.5	112,315,929	686,041	0.611	99.389	98.782
8.5-9.5	140,082,556	91,726	0.065	99.935	98.178
9.5-10.5	174,256,945	918,095	0.527	99.473	98.114
10.5-11.5	174,058,022	1,911,855	1.098	98.902	97.597
11.5-12.5	173,162,834	888,140	0.513	99.487	96.525
12.5-13.5	182,349,516	1,282,131	0.703	99.297	96.030
13.5-14.5	182,616,231	654,278	0.358	99.642	95.355
14.5-15.5	142,556,936	543,613	0.381	99.619	95.013
15.5-16.5	140,853,468	262,192	0.186	99.814	94.651
16.5-17.5	106,557,558	147,365	0.138	99.862	94.475
17.5-18.5	106,312,748	1,219,512	1.147	98.853	94.344
18.5-19.5	75,412,876	153,729	0.204	99.796	93.262
19.5-20.5	39,097,372	170,143	0.435	99.565	93.072
20.5-21.5	49,848,694	146,249	0.293	99.707	92.667
21.5-22.5	46,134,728	454,577	0.985	99.015	92.395
22.5-23.5	29,429,604	517,716	1.759	98.241	91.485
23.5-24.5	26,575,836	433,523	1.631	98.369	89.875
24.5-25.5	23,385,331	35,744	0.153	99.847	88.409
25.5-26.5	26,783,500	6,029	0.023	99.977	88.274
26.5-27.5	17,967,038	14,874	0.083	99.917	88.254
27.5-28.5	26,091,632	0	0.000	100.000	88.181
28.5-29.5	30,017,996	498,104	1.659	98.341	88.181
29.5-30.5	29,513,322	162,612	0.551	99.449	86.718
30.5-31.5	18,284,516	8,288	0.045	99.955	86.260
31.5-32.5	18,276,228	50,038	0.274	99.726	86.201
32.5-33.5	22,564,091	441,537	1.957	98.043	85.965
33.5-34.5	22,122,554	387,083	1.750	98.250	84.283
34.5-35.5	21,735,471	1,894,487	8.716	91.284	82.808
35.5-36.5	18,223,415	6,236	0.034	99.966	75.590
36.5-37.5	18,163,594	2,613,122	14.387	85.613	75.565
37.5-38.5	10,809,357	117,403	1.086	98.914	64.693
38.5-39.5	7,091,822	233,404	3.291	96.709	63.991
39.5-40.5	6,865,252	0	0.000	100.000	61.885
40.5-41.5	4,206,137	0	0.000	100.000	61.885
41.5-42.5	4,206,137	11,844	0.282	99.718	61.885
42.5-43.5	6,834	0	0.000	100.000	61.710
43.5-44.5	6,834	0	0.000	100.000	61.710
44.5-45.5	6,834	0	0.000	100.000	61.710
45.5-46.5	7,405	0	0.000	100.000	61.710
46.5-47.5	7,405	0	0.000	100.000	61.710
47.5-48.5	7,405	0	0.000	100.000	61.710
48.5-49.5	7,705	0	0.000	100.000	61.710
49.5-50.5	903	0	0.000	100.000	61.710
50.5-51.5	3,023	0	0.000	100.000	61.710
51.5-52.5	4,492	0	0.000	100.000	61.710
52.5-53.5	4,492	0	0.000	100.000	61.710
53.5-54.5	4,492	0	0.000	100.000	61.710
54.5-55.5	4,492	0	0.000	100.000	61.710
55.5-56.5	3,921	0	0.000	100.000	61.710

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

STUDY NO. 0

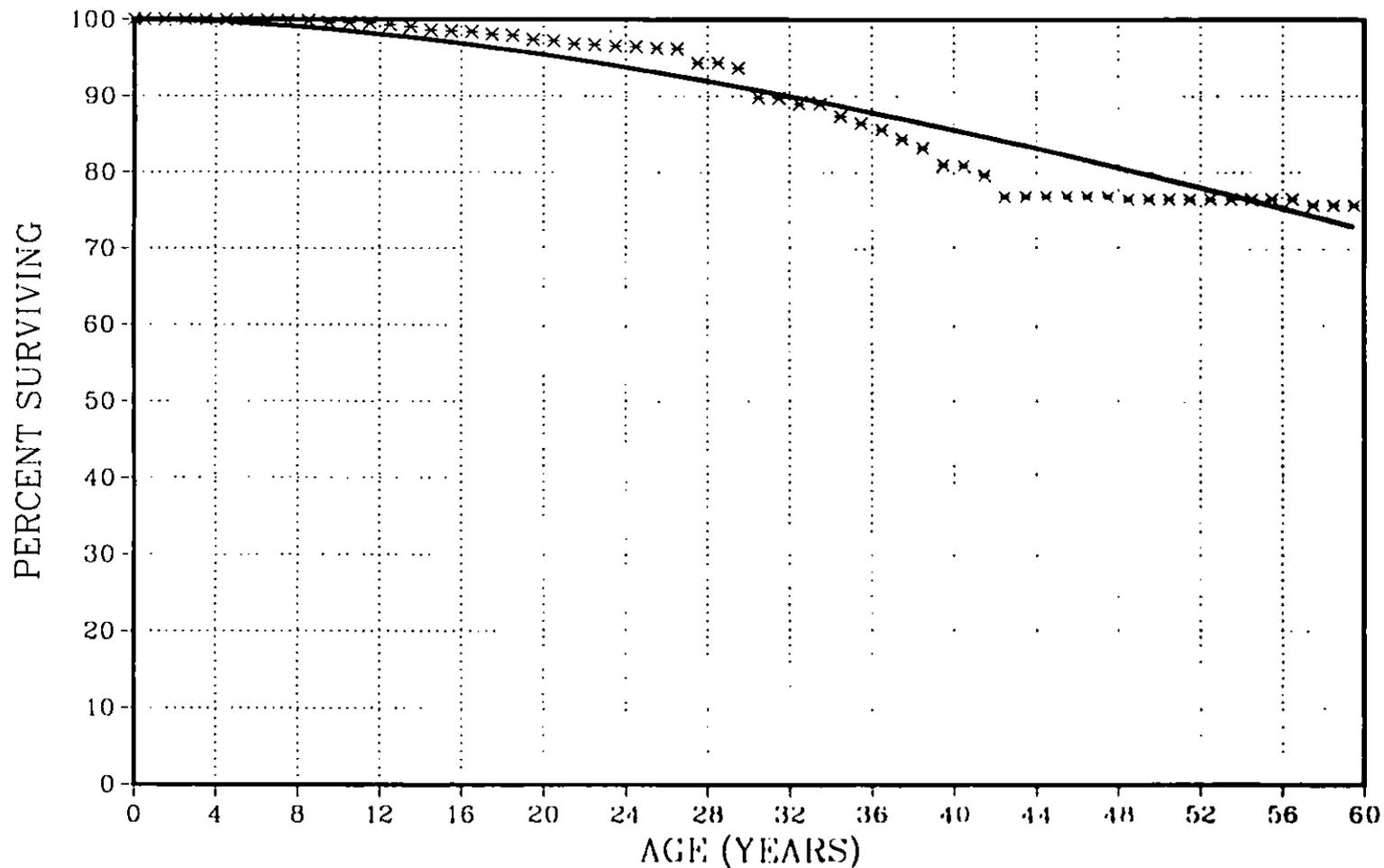
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

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

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

AVERAGE AGE OF RETIREMENTS 21.3 YEARS

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



—— IOWA CURVE SO 90

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0-0.5	42,342,905	0	0.000	100.000	100.000
0.5-1.5	36,797,771	0	0.000	100.000	100.000
1.5-2.5	41,788,559	16,900	0.040	99.960	100.000
2.5-3.5	39,691,666	0	0.000	100.000	99.960
3.5-4.5	35,227,196	0	0.000	100.000	99.960
4.5-5.5	48,087,402	0	0.000	100.000	99.960
5.5-6.5	46,853,875	23,454	0.050	99.950	99.960
6.5-7.5	62,688,199	34,988	0.056	99.944	99.910
7.5-8.5	61,407,379	0	0.000	100.000	99.854
8.5-9.5	66,263,602	150,019	0.226	99.774	99.854
9.5-10.5	71,157,736	3,933	0.006	99.994	99.628
10.5-11.5	69,199,999	60,413	0.087	99.913	99.622
11.5-12.5	61,101,922	145,497	0.238	99.762	99.535
12.5-13.5	62,110,537	142,917	0.230	99.770	99.298
13.5-14.5	61,160,392	252,105	0.412	99.588	99.070
14.5-15.5	46,628,284	55,476	0.119	99.881	98.661
15.5-16.5	45,103,880	52,552	0.117	99.883	98.544
16.5-17.5	26,651,198	81,333	0.305	99.695	98.429
17.5-18.5	25,701,630	47,582	0.185	99.815	98.129
18.5-19.5	18,640,158	103,703	0.556	99.444	97.967
19.5-20.5	8,039,347	11,792	0.147	99.853	97.402
20.5-21.5	9,290,410	41,975	0.452	99.548	97.259
21.5-22.5	8,185,173	9,264	0.113	99.887	96.820
22.5-23.5	5,258,039	8,560	0.163	99.837	96.710
23.5-24.5	4,799,275	1,889	0.039	99.961	96.553
24.5-25.5	3,895,656	8,229	0.211	99.789	96.515
25.5-26.5	4,728,055	4,087	0.086	99.914	96.311
26.5-27.5	3,371,688	63,682	1.889	98.111	96.228
27.5-28.5	5,354,842	0	0.000	100.000	96.410
28.5-29.5	6,721,949	50,621	0.753	99.247	96.410
29.5-30.5	6,665,564	278,304	4.175	95.825	93.699
30.5-31.5	5,903,044	2,417	0.041	99.959	89.787
31.5-32.5	5,889,009	51,733	0.878	99.122	89.750
32.5-33.5	9,281,718	4,100	0.044	99.956	88.962
33.5-34.5	9,298,455	165,093	1.775	98.225	88.923
34.5-35.5	9,087,486	90,626	0.997	99.003	87.364
35.5-36.5	8,212,059	83,650	1.019	98.981	86.473
36.5-37.5	8,118,080	113,920	1.403	98.597	85.592
37.5-38.5	5,693,796	78,254	1.374	98.626	84.391
38.5-39.5	4,450,951	119,734	2.690	97.310	83.231
39.5-40.5	4,331,141	5,143	0.119	99.881	80.992
40.5-41.5	3,270,252	50,778	1.553	98.447	80.896
41.5-42.5	3,220,090	114,204	3.547	96.453	79.640
42.5-43.5	48,595	0	0.000	100.000	76.815
43.5-44.5	29,803	0	0.000	100.000	76.815
44.5-45.5	29,992	0	0.000	100.000	76.815
45.5-46.5	29,319	0	0.000	100.000	76.815
46.5-47.5	29,267	0	0.000	100.000	76.815
47.5-48.5	25,524	106	0.415	99.585	76.815
48.5-49.5	19,200	0	0.000	100.000	76.496
49.5-50.5	8,146	0	0.000	100.000	76.496
50.5-51.5	8,023	0	0.000	100.000	76.496
51.5-52.5	14,216	0	0.000	100.000	76.496
52.5-53.5	14,797	0	0.000	100.000	76.496
53.5-54.5	13,020	0	0.000	100.000	76.496
54.5-55.5	152,708	0	0.000	100.000	76.496
55.5-56.5	152,687	0	0.000	100.000	76.496

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

STUDY NO. 0

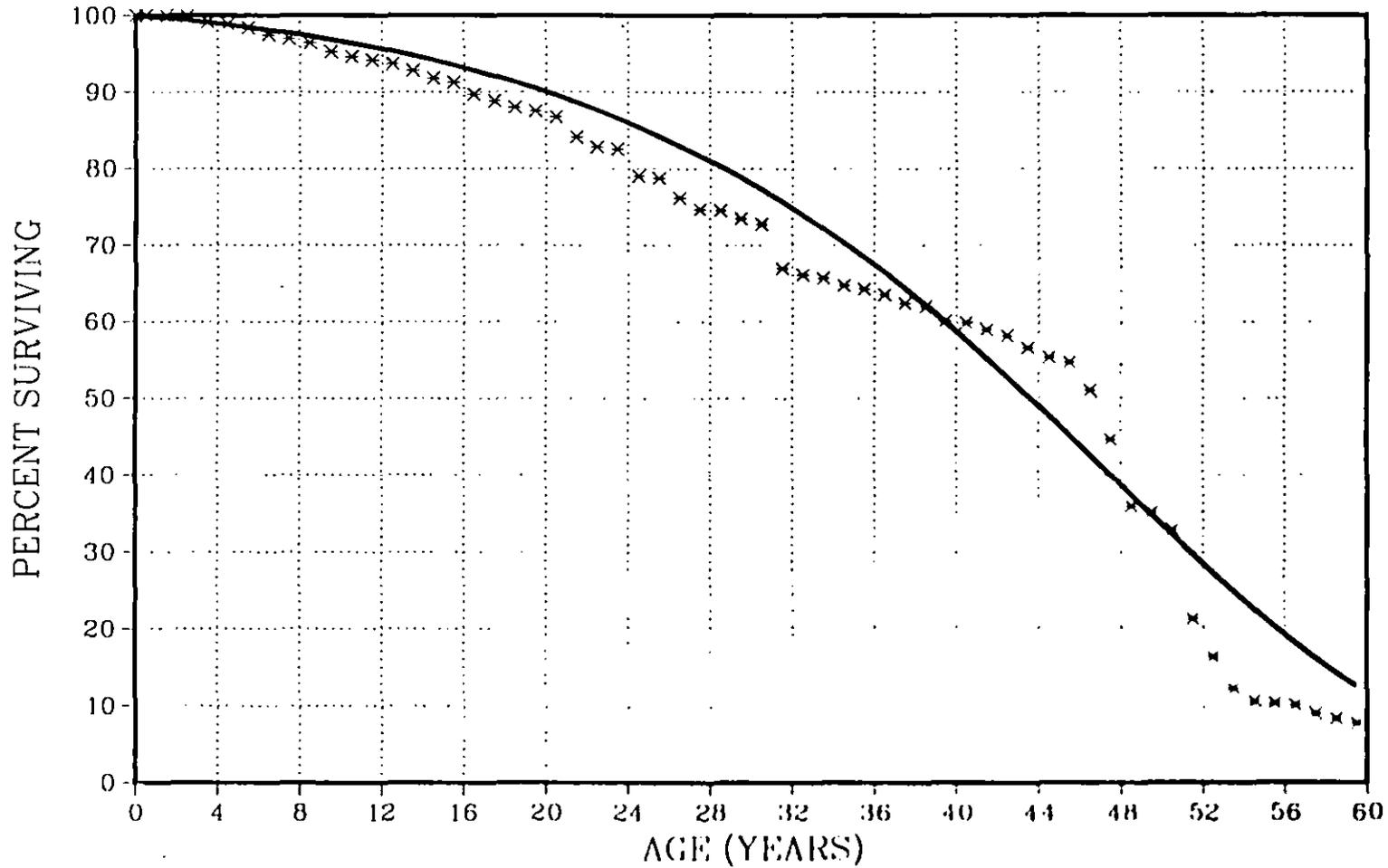
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

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

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

AVERAGE AGE OF RETIREMENTS 24.5 YEARS

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



—— IOWA CURVE R2 42
 * * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

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

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

STUDY NO. 0

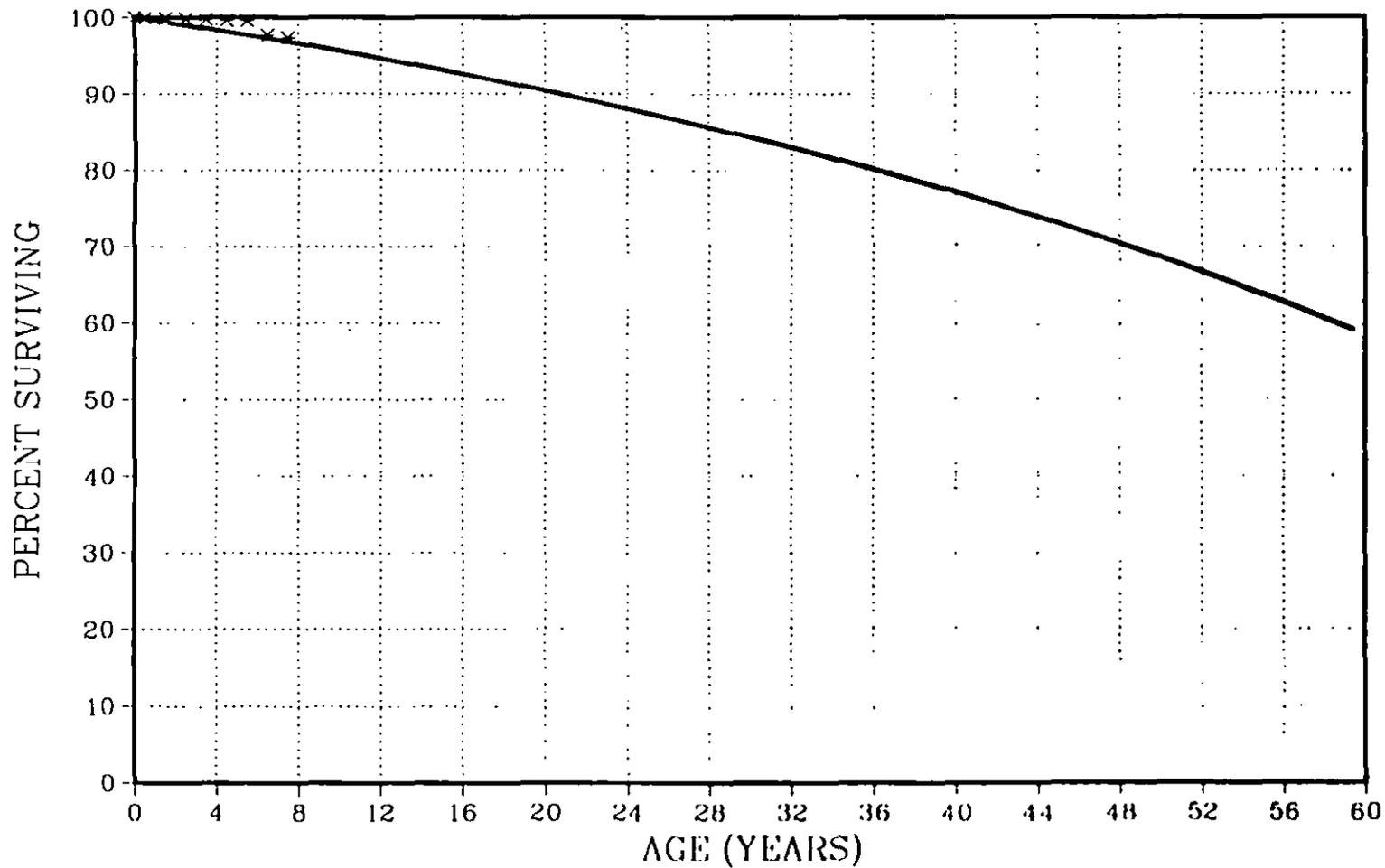
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

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

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

AVERAGE AGE OF RETIREMENTS 18.4 YEARS

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



—— IOWA CURVE R1 65

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

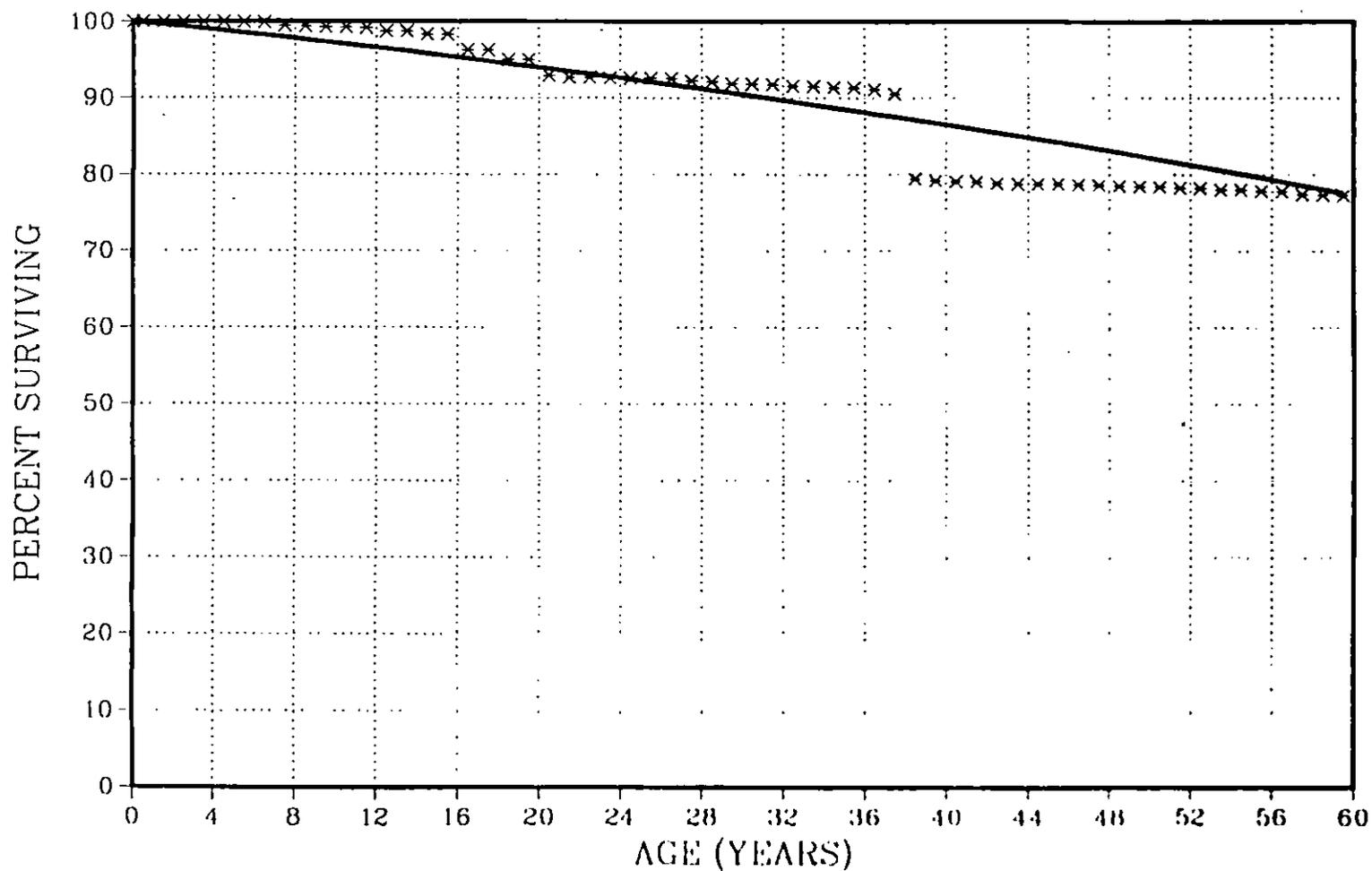
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

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

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

AVERAGE AGE OF RETIREMENTS 6.2 YEARS

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



—— IOWA CURVE R1 98

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3312 STRUC & IMP - OTHER

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3312 STRUC & IMP - OTHER

STUDY NO. 0

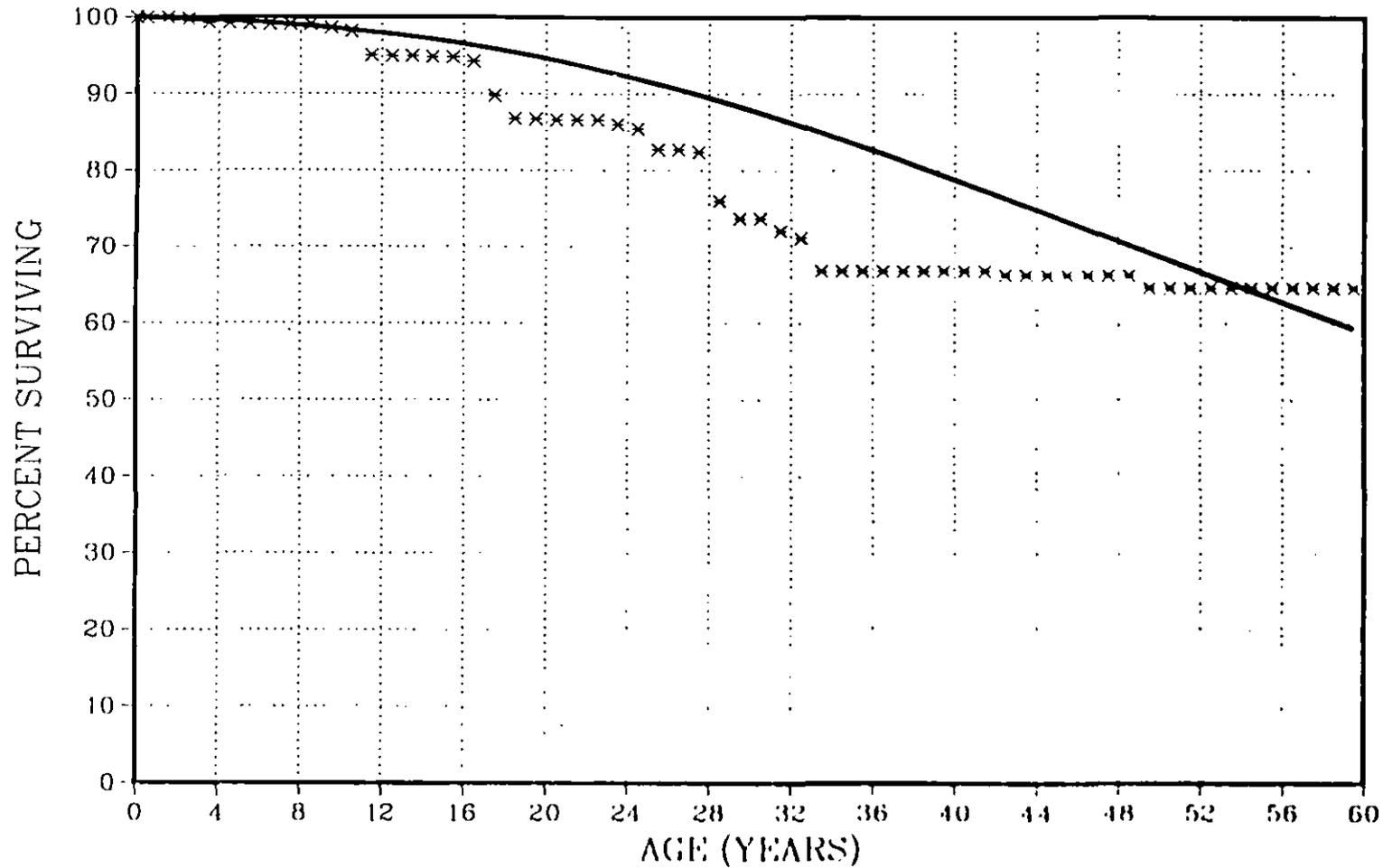
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 42.8 YEARS

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



— IOWA CURVE LI 74
 * * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,985,842	0	0.000	100.000	100.000
0.5- 1.5	2,811,948	0	0.000	100.000	100.000
1.5- 2.5	2,743,369	4,651	0.170	99.830	100.000
2.5- 3.5	2,738,945	12,689	0.463	99.537	99.830
3.5- 4.5	2,726,698	3,495	0.128	99.872	99.368
4.5- 5.5	2,723,203	2,271	0.083	99.917	99.241
5.5- 6.5	2,645,003	2,200	0.083	99.917	99.158
6.5- 7.5	2,509,724	0	0.000	100.000	99.075
7.5- 8.5	2,218,794	0	0.000	100.000	99.075
8.5- 9.5	1,801,537	8,191	0.455	99.545	99.075
9.5- 10.5	1,548,614	7,437	0.480	99.520	98.625
10.5- 11.5	1,405,686	44,587	3.172	96.828	98.151
11.5- 12.5	1,326,375	1,273	0.096	99.904	95.038
12.5- 13.5	1,275,715	253	0.020	99.980	94.947
13.5- 14.5	1,098,573	1,467	0.134	99.866	94.928
14.5- 15.5	1,097,001	402	0.037	99.963	94.801
15.5- 16.5	1,092,682	6,032	0.552	99.448	94.766
16.5- 17.5	1,071,499	51,157	4.774	95.226	94.243
17.5- 18.5	1,003,619	33,012	3.289	96.711	89.744
18.5- 19.5	845,288	670	0.079	99.921	86.792
19.5- 20.5	775,251	950	0.123	99.877	86.723
20.5- 21.5	757,754	0	0.000	100.000	86.617
21.5- 22.5	716,118	0	0.000	100.000	86.617
22.5- 23.5	664,752	4,450	0.669	99.331	86.617
23.5- 24.5	596,335	3,964	0.665	99.335	86.037
24.5- 25.5	124,073	3,973	3.202	96.798	85.465
25.5- 26.5	104,549	0	0.000	100.000	82.728
26.5- 27.5	85,487	337	0.394	99.606	82.728
27.5- 28.5	84,428	6,567	7.778	92.222	82.402
28.5- 29.5	77,861	2,370	3.044	96.956	75.993
29.5- 30.5	75,491	0	0.000	100.000	73.680
30.5- 31.5	75,491	1,635	2.166	97.834	73.680
31.5- 32.5	70,107	912	1.301	98.699	72.084
32.5- 33.5	51,202	3,098	6.051	93.949	71.146
33.5- 34.5	48,104	0	0.000	100.000	66.841
34.5- 35.5	41,723	0	0.000	100.000	66.841
35.5- 36.5	27,236	0	0.000	100.000	66.841
36.5- 37.5	25,350	0	0.000	100.000	66.841
37.5- 38.5	23,865	0	0.000	100.000	66.841
38.5- 39.5	23,865	0	0.000	100.000	66.841
39.5- 40.5	23,361	0	0.000	100.000	66.841
40.5- 41.5	11,952	0	0.000	100.000	66.841
41.5- 42.5	11,475	95	0.828	99.172	66.841
42.5- 43.5	11,380	0	0.000	100.000	66.288
43.5- 44.5	11,380	0	0.000	100.000	66.288
44.5- 45.5	11,380	0	0.000	100.000	66.288
45.5- 46.5	11,380	0	0.000	100.000	66.288
46.5- 47.5	10,438	0	0.000	100.000	66.288
47.5- 48.5	10,438	0	0.000	100.000	66.288
48.5- 49.5	10,438	260	2.491	97.509	66.288
49.5- 50.5	10,178	0	0.000	100.000	64.637
50.5- 51.5	10,178	0	0.000	100.000	64.637
51.5- 52.5	8,210	0	0.000	100.000	64.637
52.5- 53.5	8,210	0	0.000	100.000	64.637
53.5- 54.5	8,210	0	0.000	100.000	64.637
54.5- 55.5	8,210	0	0.000	100.000	64.637
55.5- 56.5	8,210	0	0.000	100.000	64.637

PAAM-14

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

STUDY NO. 0

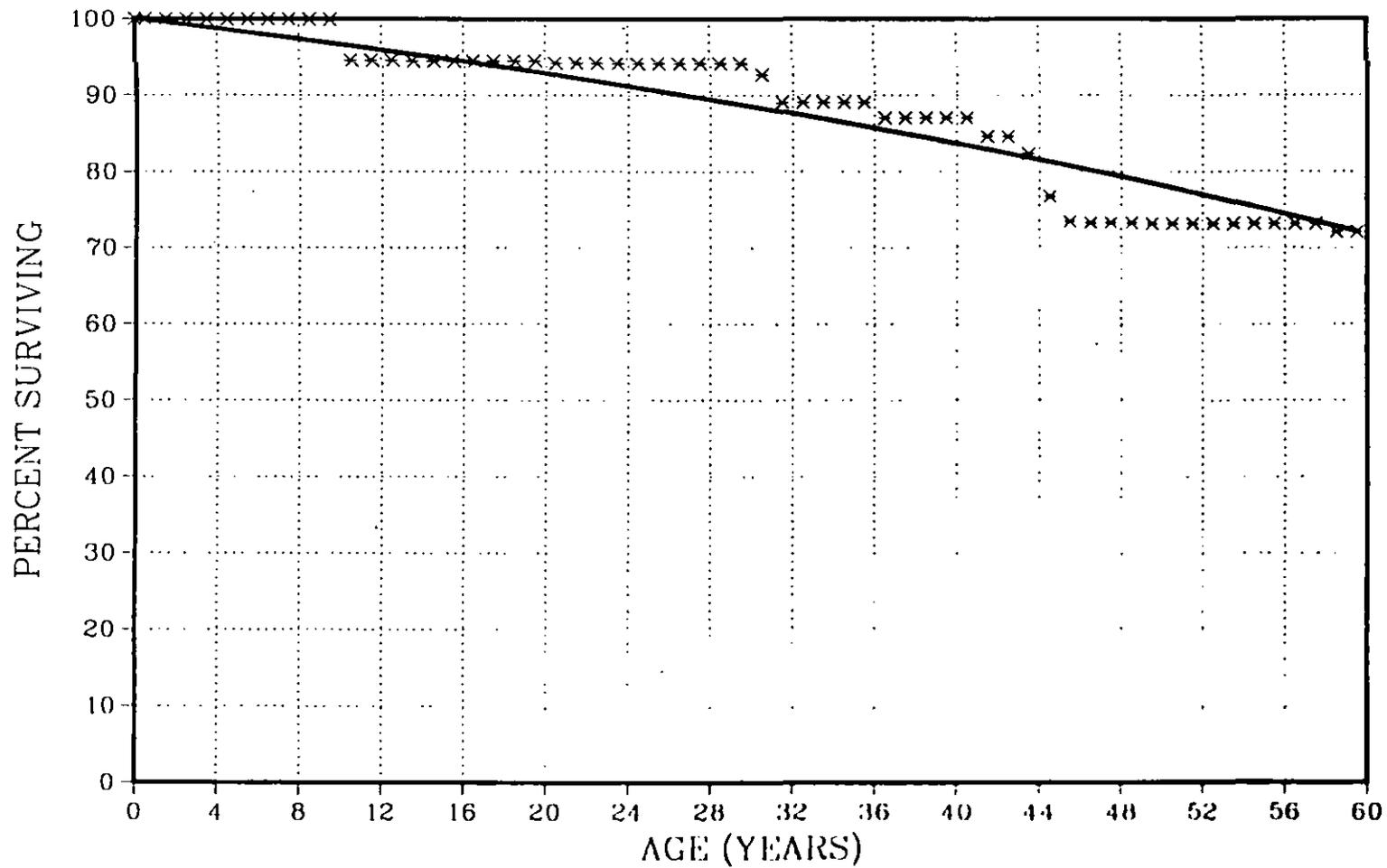
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 15.0 YEARS

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



— IOWA CURVE RI 84
 * * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

STUDY NO. 0

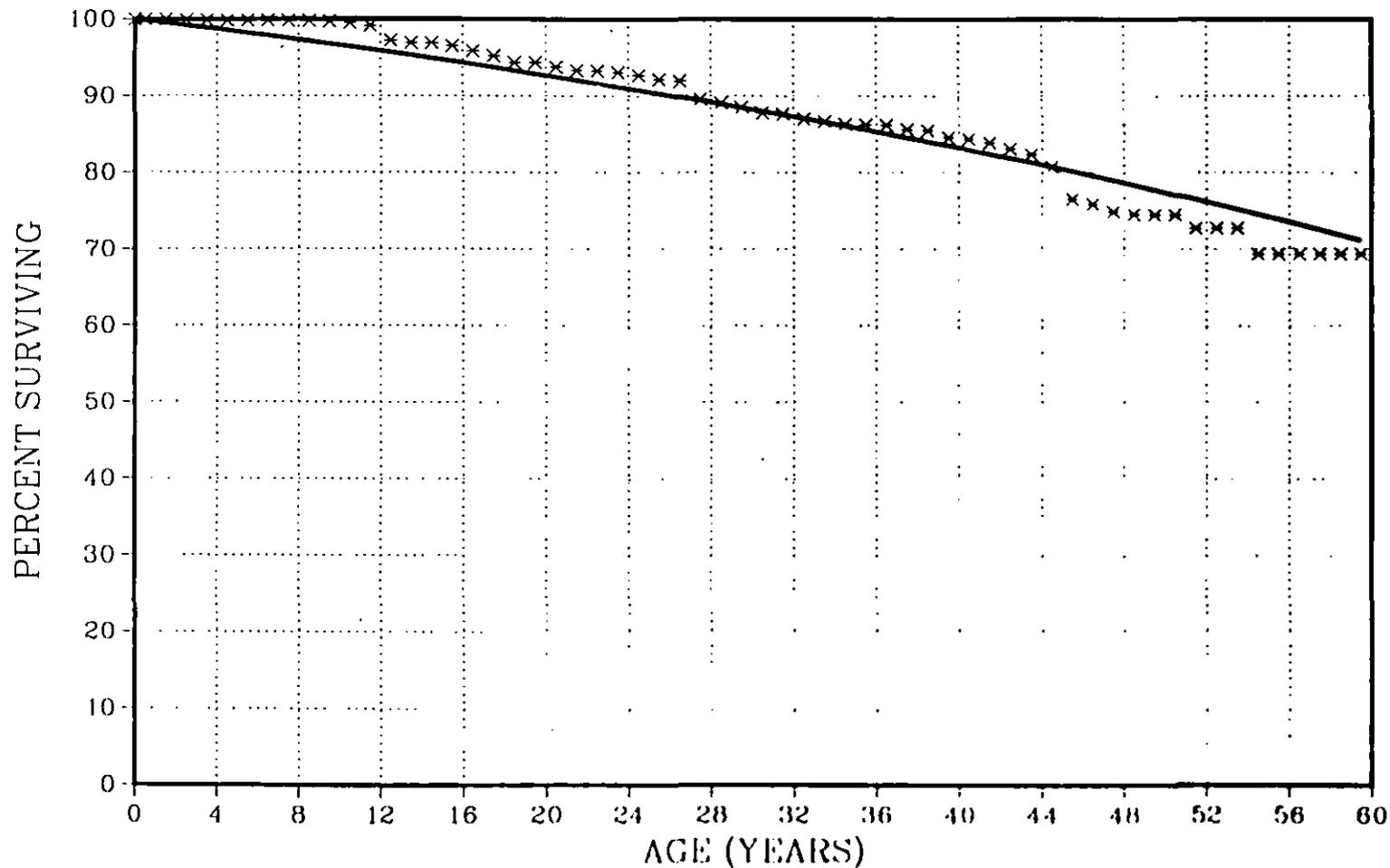
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 42.0 YEARS

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



—— IOWA CURVE R1 82
 * * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0-0.5	2,167,727	0	0.000	100.000	100.000
0.5-1.5	2,159,004	0	0.000	100.000	100.000
1.5-2.5	2,186,628	2,222	0.102	99.898	100.000
2.5-3.5	2,238,949	591	0.026	99.974	99.898
3.5-4.5	1,947,044	447	0.023	99.977	99.872
4.5-5.5	1,907,261	0	0.000	100.000	99.849
5.5-6.5	1,801,917	577	0.032	99.968	99.849
6.5-7.5	1,808,264	360	0.020	99.980	99.817
7.5-8.5	1,735,990	0	0.000	100.000	99.797
8.5-9.5	1,687,595	1,511	0.090	99.910	99.797
9.5-10.5	1,691,336	3,163	0.187	99.813	99.708
10.5-11.5	1,740,513	6,504	0.374	99.626	99.521
11.5-12.5	1,258,943	24,370	1.936	98.064	99.150
12.5-13.5	1,196,568	4,004	0.335	99.665	97.230
13.5-14.5	1,215,048	483	0.040	99.960	96.905
14.5-15.5	1,214,889	4,570	0.376	99.624	96.866
15.5-16.5	1,227,456	8,279	0.674	99.326	96.502
16.5-17.5	1,110,689	7,636	0.688	99.312	95.851
17.5-18.5	1,139,961	9,751	0.855	99.145	95.192
18.5-19.5	1,010,074	321	0.032	99.968	94.378
19.5-20.5	1,018,526	6,196	0.608	99.392	94.348
20.5-21.5	1,089,338	4,992	0.458	99.542	93.774
21.5-22.5	967,452	792	0.082	99.918	93.344
22.5-23.5	979,095	2,299	0.235	99.765	93.268
23.5-24.5	991,151	3,727	0.376	99.624	93.049
24.5-25.5	990,021	5,548	0.560	99.440	92.699
25.5-26.5	1,132,143	3,020	0.267	99.733	92.179
26.5-27.5	1,183,610	30,693	2.593	97.407	91.934
27.5-28.5	1,331,985	8,103	0.608	99.392	89.550
28.5-29.5	1,460,305	8,576	0.587	99.413	89.005
29.5-30.5	1,459,253	11,714	0.803	99.197	88.482
30.5-31.5	1,426,584	2,906	0.204	99.796	87.772
31.5-32.5	1,428,988	10,607	0.742	99.258	87.593
32.5-33.5	1,431,956	4,659	0.325	99.675	86.943
33.5-34.5	1,417,912	6,440	0.454	99.546	86.660
34.5-35.5	1,291,843	1,282	0.099	99.901	86.266
35.5-36.5	1,220,088	122	0.010	99.990	86.181
36.5-37.5	1,151,032	7,534	0.655	99.345	86.172
37.5-38.5	1,160,051	2,307	0.199	99.801	85.608
38.5-39.5	1,176,461	12,544	1.066	98.934	85.438
39.5-40.5	1,192,768	2,824	0.237	99.743	84.527
40.5-41.5	1,148,584	6,268	0.546	99.454	84.327
41.5-42.5	1,234,104	11,569	0.937	99.063	83.867
42.5-43.5	1,195,078	11,010	0.921	99.079	83.080
43.5-44.5	1,169,182	22,893	1.958	98.042	82.315
44.5-45.5	1,146,188	60,365	5.267	94.733	80.703
45.5-46.5	1,080,481	8,848	0.819	99.181	76.453
46.5-47.5	1,064,457	13,679	1.285	98.715	75.827
47.5-48.5	1,049,886	3,848	0.367	99.633	74.852
48.5-49.5	1,031,671	1,111	0.108	99.892	74.578
49.5-50.5	1,027,670	117	0.011	99.989	74.498
50.5-51.5	987,589	23,091	2.338	97.662	74.489
51.5-52.5	941,707	0	0.000	100.000	72.748
52.5-53.5	930,413	0	0.000	100.000	72.748
53.5-54.5	913,120	42,456	4.650	95.350	72.748
54.5-55.5	843,550	0	0.000	100.000	69.365
55.5-56.5	827,875	0	0.000	100.000	69.365

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

STUDY NO. 0

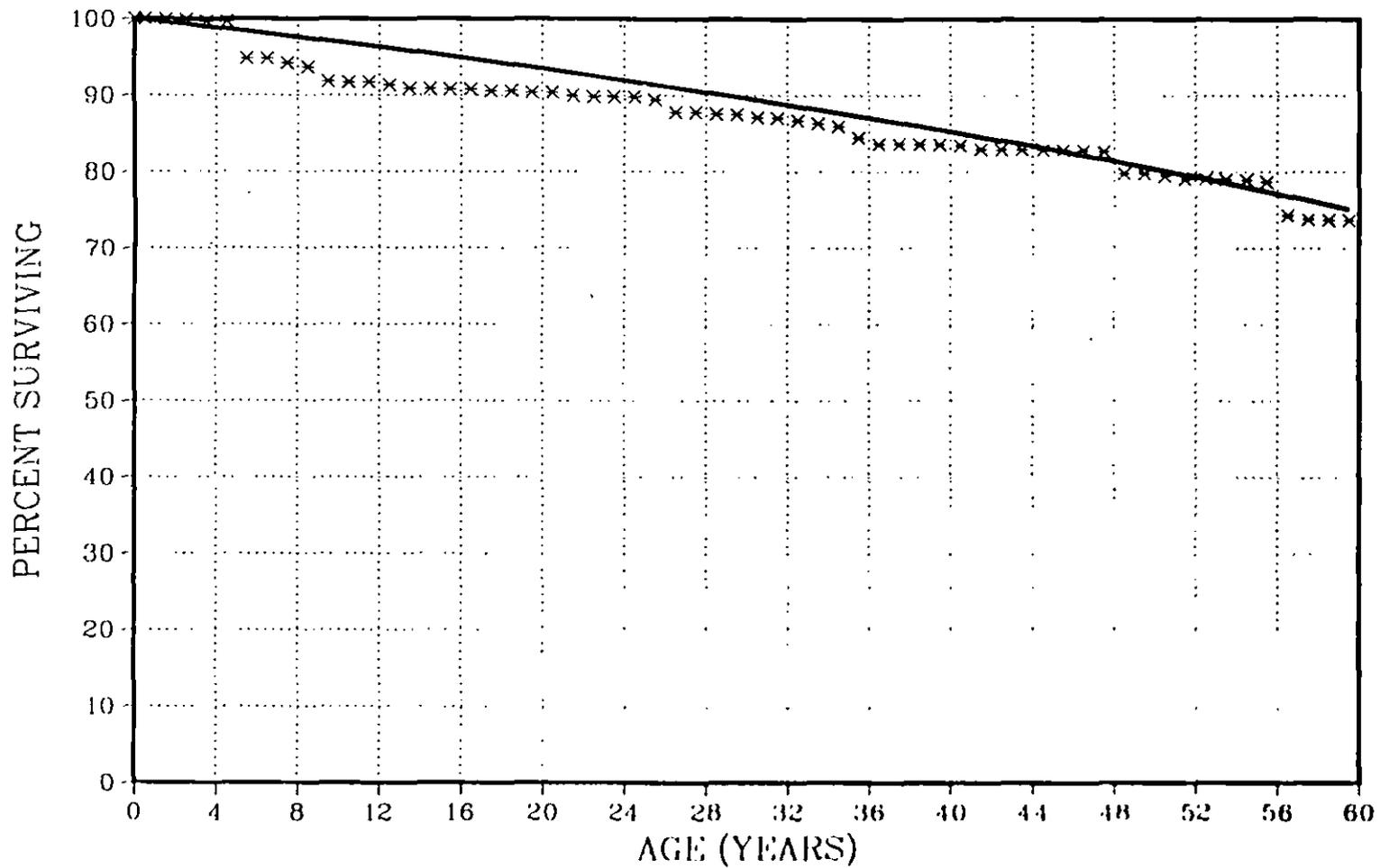
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 40.8 YEARS

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



— IOWA CURVE R1 91

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3352 MISC POWER PLANT EQUIP-OTHER

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0-0.5	1,979,463	0	0.000	100.000	100.000
0.5-1.5	1,945,869	1,114	0.057	99.943	100.000
1.5-2.5	1,803,284	1,237	0.069	99.931	99.943
2.5-3.5	1,772,370	3,166	0.179	99.821	99.874
3.5-4.5	1,632,313	652	0.040	99.960	99.696
4.5-5.5	1,071,984	52,008	4.852	95.148	99.656
5.5-6.5	921,338	214	0.023	99.977	94.821
6.5-7.5	898,210	5,750	0.640	99.360	94.799
7.5-8.5	812,175	4,485	0.552	99.448	94.192
8.5-9.5	453,193	9,115	2.011	97.989	93.672
9.5-10.5	412,903	413	0.100	99.900	91.788
10.5-11.5	389,263	0	0.000	100.000	91.696
11.5-12.5	311,201	1,239	0.398	99.602	91.696
12.5-13.5	312,432	1,531	0.490	99.510	91.331
13.5-14.5	320,162	174	0.054	99.946	90.884
14.5-15.5	336,485	158	0.047	99.953	90.834
15.5-16.5	323,413	126	0.039	99.961	90.792
16.5-17.5	269,527	499	0.185	99.815	90.756
17.5-18.5	245,513	78	0.032	99.968	90.588
18.5-19.5	180,371	379	0.210	99.790	90.559
19.5-20.5	183,611	0	0.000	100.000	90.369
20.5-21.5	187,396	858	0.458	99.542	90.369
21.5-22.5	204,314	271	0.133	99.867	89.955
22.5-23.5	207,948	0	0.000	100.000	89.836
23.5-24.5	229,297	34	0.015	99.985	89.836
24.5-25.5	229,915	953	0.415	99.585	89.823
25.5-26.5	282,263	5,132	1.818	98.182	89.450
26.5-27.5	284,326	113	0.040	99.960	87.824
27.5-28.5	275,795	778	0.282	99.718	87.789
28.5-29.5	279,186	148	0.053	99.947	87.541
29.5-30.5	274,596	1,173	0.427	99.573	87.495
30.5-31.5	274,009	220	0.080	99.920	87.121
31.5-32.5	272,134	937	0.344	99.656	87.051
32.5-33.5	271,984	1,372	0.504	99.496	86.752
33.5-34.5	270,576	1,116	0.412	99.588	86.314
34.5-35.5	269,556	4,797	1.780	98.220	85.958
35.5-36.5	261,058	2,484	0.952	99.048	84.428
36.5-37.5	257,636	3	0.001	99.999	83.625
37.5-38.5	244,930	188	0.077	99.923	83.624
38.5-39.5	248,767	74	0.030	99.970	83.560
39.5-40.5	260,660	310	0.119	99.881	83.535
40.5-41.5	264,361	1,459	0.552	99.648	83.436
41.5-42.5	332,708	327	0.098	99.902	82.975
42.5-43.5	329,784	85	0.026	99.974	82.894
43.5-44.5	325,800	149	0.046	99.954	82.872
44.5-45.5	322,608	53	0.016	99.984	82.834
45.5-46.5	308,390	10	0.003	99.997	82.821
46.5-47.5	308,285	600	0.195	99.805	82.818
47.5-48.5	302,804	10,619	3.507	96.493	82.657
48.5-49.5	282,324	20	0.007	99.993	79.758
49.5-50.5	280,796	1,009	0.359	99.641	79.753
50.5-51.5	277,466	1,406	0.507	99.493	79.666
51.5-52.5	274,196	42	0.015	99.985	79.063
52.5-53.5	264,056	174	0.066	99.934	79.051
53.5-54.5	253,515	212	0.084	99.916	78.999
54.5-55.5	241,713	624	0.258	99.742	78.933
55.5-56.5	233,454	13,041	5.586	94.414	78.729

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3352 MISC POWER PLANT EQUIP-OTHER

STUDY NO. 0

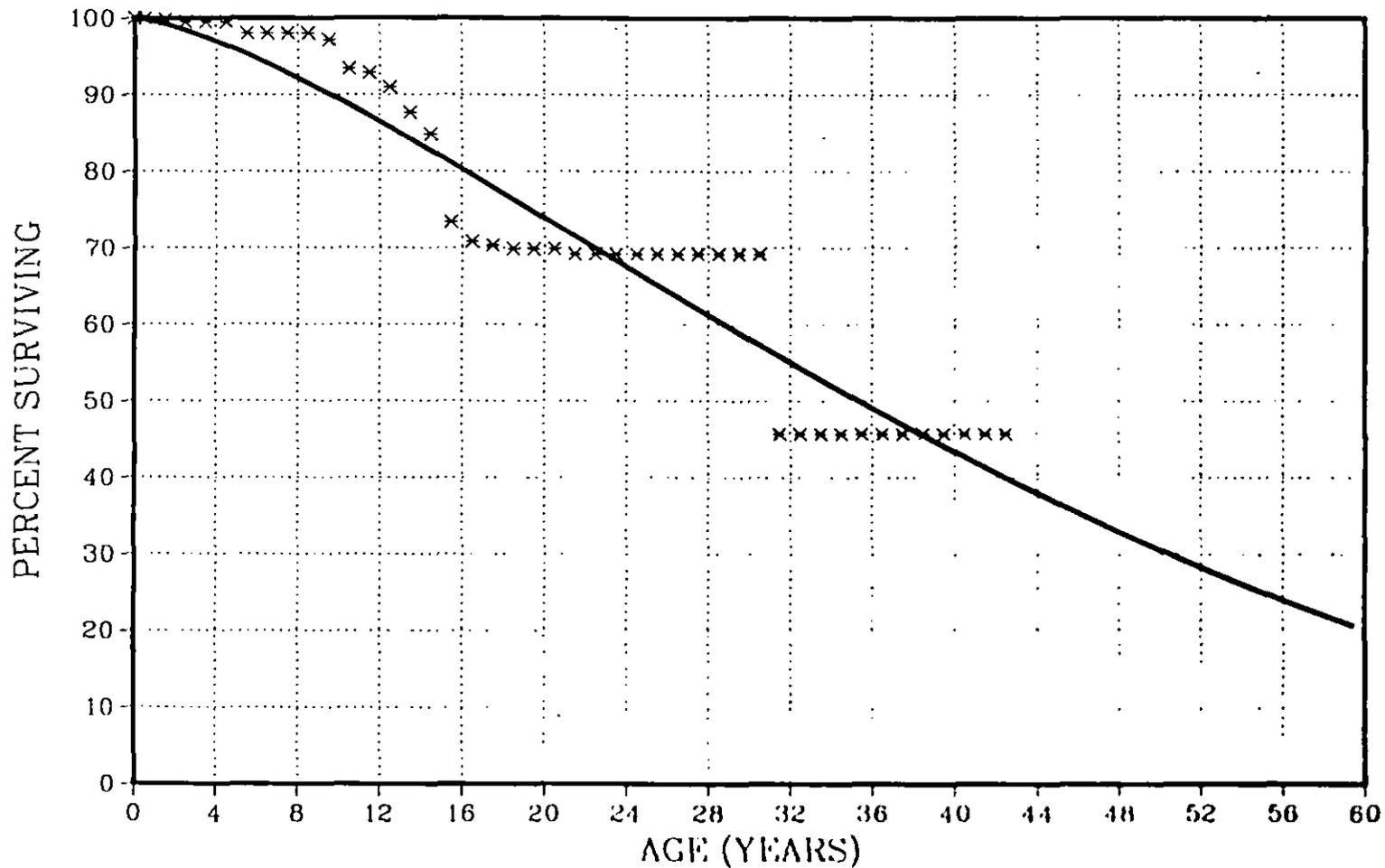
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 26.0 YEARS

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



— IOWA CURVE I.O 39

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 5354 MISC POWER PLANT EQUIP-REC FAC
STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1962-1991

SURVIVORS AT
BEGINNING
OF INTERVAL
PERCENT

ANNUAL
SURVIVOR
RATE
PERCENT

ANNUAL
RETIREMENT
RATE
PERCENT

DOLLARS
RETIRED
DURING
INTERVAL

DOLLARS IN
SERVICE AT
BEGINNING
OF INTERVAL

AGE
INTERVAL

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0-0.5	251,549	0	0.000	100.000	100.000
0.5-1.0	203,177	383	0.189	99.811	100.000
1.0-1.5	199,331	666	0.334	99.666	100.000
1.5-2.0	197,842	0	0.000	99.478	99.811
2.0-2.5	197,842	0	0.000	99.478	99.478
2.5-3.0	197,842	0	0.000	99.478	99.478
3.0-3.5	197,842	0	0.000	99.478	99.478
3.5-4.0	197,842	0	0.000	99.478	99.478
4.0-4.5	197,842	0	0.000	99.478	99.478
4.5-5.0	193,751	2,818	1.455	98.545	99.478
5.0-5.5	184,361	0	0.000	98.545	98.545
5.5-6.0	184,361	0	0.000	98.545	98.545
6.0-6.5	182,353	0	0.000	98.031	98.031
6.5-7.0	182,353	0	0.000	98.031	98.031
7.0-7.5	170,132	0	0.000	98.031	98.031
7.5-8.0	170,132	0	0.000	98.031	98.031
8.0-8.5	155,724	1,374	0.882	99.118	98.031
8.5-9.0	127,742	4,972	3.892	96.108	97.166
9.0-9.5	122,389	659	0.538	99.462	96.108
9.5-10.0	117,541	2,404	2.045	97.955	99.462
10.0-10.5	113,414	4,153	3.662	96.338	97.955
10.5-11.0	108,701	3,497	3.217	96.783	96.338
11.0-11.5	105,204	14,154	13.454	86.546	96.783
11.5-12.0	90,438	3,163	3.497	96.503	86.546
12.0-12.5	86,522	615	0.711	99.289	96.503
12.5-13.0	46,861	0	0.000	99.289	99.289
13.0-13.5	40,572	0	0.000	99.289	99.289
13.5-14.0	39,371	0	0.000	99.289	99.289
14.0-14.5	4,707	0	0.000	99.289	99.289
14.5-15.0	4,182	0	0.000	99.289	99.289
15.0-15.5	3,982	0	0.000	99.289	99.289
15.5-16.0	3,982	0	0.000	99.289	99.289
16.0-16.5	3,982	0	0.000	99.289	99.289
16.5-17.0	3,982	0	0.000	99.289	99.289
17.0-17.5	3,982	0	0.000	99.289	99.289
17.5-18.0	3,982	0	0.000	99.289	99.289
18.0-18.5	3,982	0	0.000	99.289	99.289
18.5-19.0	3,982	0	0.000	99.289	99.289
19.0-19.5	3,982	0	0.000	99.289	99.289
19.5-20.0	53,830	557	1.035	98.965	99.289
20.0-20.5	53,830	0	0.000	98.965	98.965
20.5-21.0	46,861	0	0.000	98.965	98.965
21.0-21.5	40,572	0	0.000	98.965	98.965
21.5-22.0	39,371	0	0.000	98.965	98.965
22.0-22.5	39,371	0	0.000	98.965	98.965
22.5-23.0	39,371	0	0.000	98.965	98.965
23.0-23.5	39,371	0	0.000	98.965	98.965
23.5-24.0	39,371	0	0.000	98.965	98.965
24.0-24.5	39,371	0	0.000	98.965	98.965
24.5-25.0	39,371	0	0.000	98.965	98.965
25.0-25.5	39,371	0	0.000	98.965	98.965
25.5-26.0	39,371	0	0.000	98.965	98.965
26.0-26.5	39,371	0	0.000	98.965	98.965
26.5-27.0	39,371	0	0.000	98.965	98.965
27.0-27.5	39,371	0	0.000	98.965	98.965
27.5-28.0	39,371	0	0.000	98.965	98.965
28.0-28.5	39,371	0	0.000	98.965	98.965
28.5-29.0	39,371	0	0.000	98.965	98.965
29.0-29.5	39,371	0	0.000	98.965	98.965
29.5-30.0	39,371	0	0.000	98.965	98.965
30.0-30.5	39,371	0	0.000	98.965	98.965
30.5-31.0	39,371	0	0.000	98.965	98.965
31.0-31.5	39,371	0	0.000	98.965	98.965
31.5-32.0	39,371	0	0.000	98.965	98.965
32.0-32.5	39,371	0	0.000	98.965	98.965
32.5-33.0	39,371	0	0.000	98.965	98.965
33.0-33.5	39,371	0	0.000	98.965	98.965
33.5-34.0	39,371	0	0.000	98.965	98.965
34.0-34.5	39,371	0	0.000	98.965	98.965
34.5-35.0	39,371	0	0.000	98.965	98.965
35.0-35.5	39,371	0	0.000	98.965	98.965
35.5-36.0	39,371	0	0.000	98.965	98.965
36.0-36.5	39,371	0	0.000	98.965	98.965
36.5-37.0	39,371	0	0.000	98.965	98.965
37.0-37.5	39,371	0	0.000	98.965	98.965
37.5-38.0	39,371	0	0.000	98.965	98.965
38.0-38.5	39,371	0	0.000	98.965	98.965
38.5-39.0	39,371	0	0.000	98.965	98.965
39.0-39.5	39,371	0	0.000	98.965	98.965
39.5-40.0	39,371	0	0.000	98.965	98.965
40.0-40.5	39,371	0	0.000	98.965	98.965
40.5-41.0	39,371	0	0.000	98.965	98.965
41.0-41.5	39,371	0	0.000	98.965	98.965
41.5-42.0	39,371	0	0.000	98.965	98.965
42.0-42.5	39,371	0	0.000	98.965	98.965
42.5-43.0	39,371	0	0.000	98.965	98.965
43.0-43.5	39,371	0	0.000	98.965	98.965
43.5-44.0	39,371	0	0.000	98.965	98.965
44.0-44.5	39,371	0	0.000	98.965	98.965
44.5-45.0	39,371	0	0.000	98.965	98.965
45.0-45.5	39,371	0	0.000	98.965	98.965
45.5-46.0	39,371	0	0.000	98.965	98.965
46.0-46.5	39,371	0	0.000	98.965	98.965
46.5-47.0	39,371	0	0.000	98.965	98.965
47.0-47.5	39,371	0	0.000	98.965	98.965
47.5-48.0	39,371	0	0.000	98.965	98.965
48.0-48.5	39,371	0	0.000	98.965	98.965
48.5-49.0	39,371	0	0.000	98.965	98.965
49.0-49.5	39,371	0	0.000	98.965	98.965
49.5-50.0	39,371	0	0.000	98.965	98.965
50.0-50.5	39,371	0	0.000	98.965	98.965
50.5-51.0	39,371	0	0.000	98.965	98.965
51.0-51.5	39,371	0	0.000	98.965	98.965
51.5-52.0	39,371	0	0.000	98.965	98.965
52.0-52.5	39,371	0	0.000	98.965	98.965
52.5-53.0	39,371	0	0.000	98.965	98.965
53.0-53.5	39,371	0	0.000	98.965	98.965
53.5-54.0	39,371	0	0.000	98.965	98.965
54.0-54.5	39,371	0	0.000	98.965	98.965
54.5-55.0	39,371	0	0.000	98.965	98.965
55.0-55.5	39,371	0	0.000	98.965	98.965
55.5-56.0	39,371	0	0.000	98.965	98.965
56.0-56.5	39,371	0	0.000	98.965	98.965
56.5-57.0	39,371	0	0.000	98.965	98.965
57.0-57.5	39,371	0	0.000	98.965	98.965
57.5-58.0	39,371	0	0.000	98.965	98.965
58.0-58.5	39,371	0	0.000	98.965	98.965
58.5-59.0	39,371	0	0.000	98.965	98.965
59.0-59.5	39,371	0	0.000	98.965	98.965
59.5-60.0	39,371	0	0.000	98.965	98.965
60.0-60.5	39,371	0	0.000	98.965	98.965
60.5-61.0	39,371	0	0.000	98.965	98.965
61.0-61.5	39,371	0	0.000	98.965	98.965
61.5-62.0	39,371	0	0.000	98.965	98.965
62.0-62.5	39,371	0	0.000	98.965	98.965
62.5-63.0	39,371	0	0.000	98.965	98.965
63.0-63.5	39,371	0	0.000	98.965	98.965
63.5-64.0	39,371	0	0.000	98.965	98.965
64.0-64.5	39,371	0	0.000	98.965	98.965
64.5-65.0	39,371	0	0.000	98.965	98.965
65.0-65.5	39,371	0	0.000	98.965	98.965
65.5-66.0	39,371	0	0.000	98.965	98.965
66.0-66.5	39,371	0	0.000	98.965	98.965
66.5-67.0	39,371	0	0.000	98.965	98.965
67.0-67.5	39,371	0	0.000	98.965	98.965
67.5-68.0	39,371	0	0.000	98.965	98.965
68.0-68.5	39,371	0	0.000	98.965	98.965
68.5-69.0	39,371	0	0.000	98.965	98.965
69.0-69.5	39,371	0	0.000	98.965	98.965
69.5-70.0	39,371	0	0.000	98.965	98.965
70.0-70.5	39,371	0	0.000	98.965	98.965
70.5-71.0	39,371	0	0.000	98.965	98.965
71.0-71.5	39,371	0	0.000	98.965	98.965
71.5-72.0	39,371	0	0.000	98.965	98.965
72.0-72.5	39,371	0	0.000	98.965	98.965
72.5-73.0	39,371	0	0.000	98.965	98.965
73.0-73.5	39,371	0	0.000	98.965	98.965
73.5-74.0	39,371	0	0.000	98.965	98.965
74.0-74.5	39,371	0	0.000	98.965	98.965
74.5-75.0	39,371	0	0.000	98.965	98.965
75.0-75.5	39,371	0	0.000	98.965	98.965
75.5-76.0	39,371	0	0.000	98.965	98.965
76.0-76.5	39,371	0	0.000	98.965	98.965
76.5-77.0	39,371	0	0.000	98.965	98.965
77.0-77.5	39,371	0	0.000	98.965	98.965
77.5-78.0	39,371	0	0.000	98.965	98.965
78.0-78.5	39,371	0	0.000	98.965	98.965
78.5-79.0	39,371	0	0.000	98.965	98.965
79.0-79.5	39,371	0	0.000	98.965	98.965
79.5-80.0	39,371	0	0.000	98.965	98.965
80.0-80.5	39,371	0	0.000	98.965	98.965
80.5-81.0	39,371	0	0.000	98.965	98.965
81.0-81.5	39,371	0	0.000	98.965	98.965
81.5-82.0	39,371	0	0.000	98.965	98.965
82.0-82.5	39,371	0	0.000	98.965	98.965
82.5-83.0	39,371	0	0.000	98.965	98.965
83.0-83.5	39,371	0	0.000	98.965	98.965
83.5-84.0	39,371	0	0.000	98.965	98.965
84.0-84.5	39,371	0	0.000	98.965	98.965
84.5-85.0	39,371	0	0.000	98.965	98.965
85.0-85.5	39,371	0	0.000	98.965	98.965
85.5-86.0	39,371	0	0.000	98.965	98.965
86.0-86.5	39,371	0	0.000	98.	

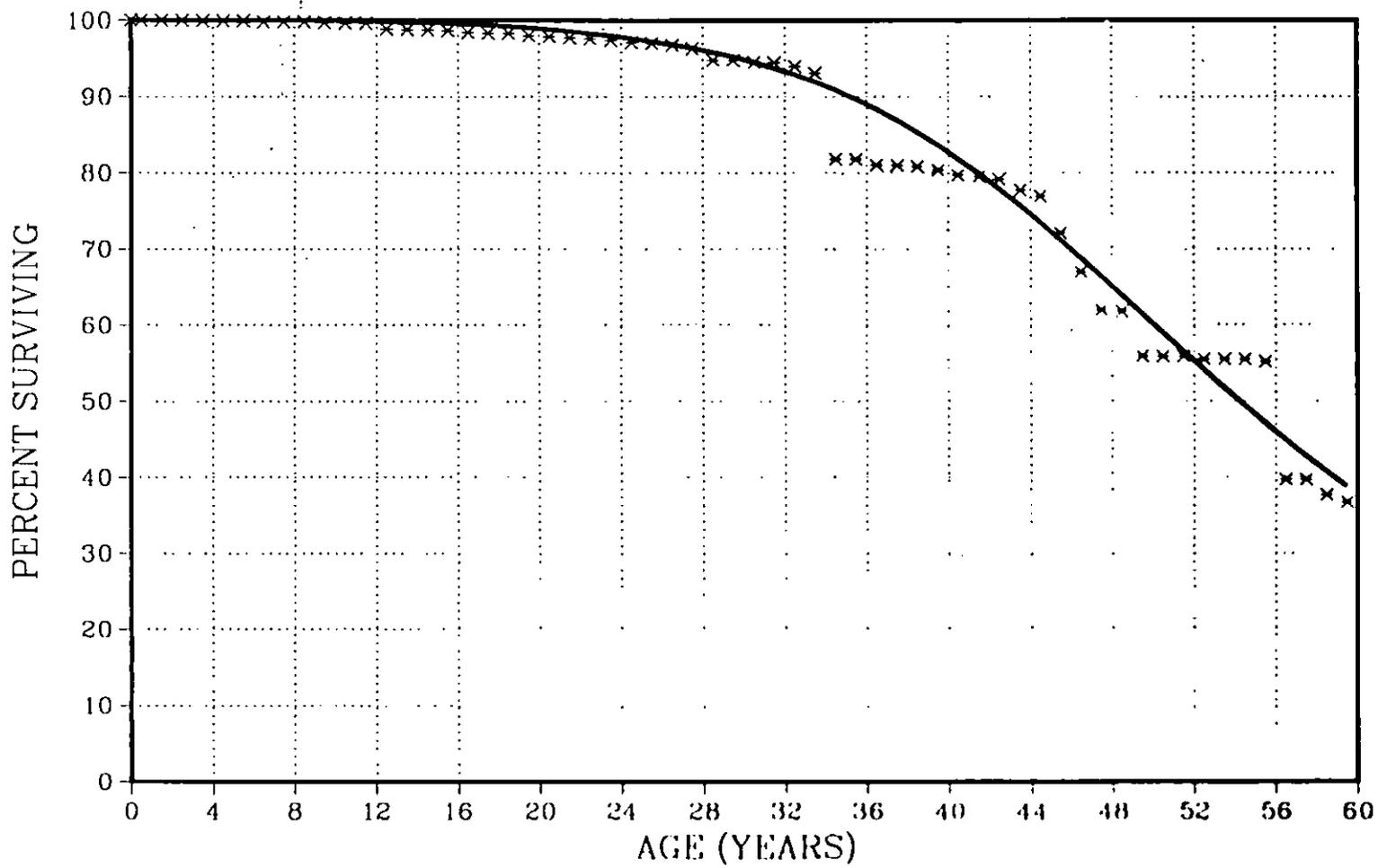
PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 4

ACTUARIAL ANALYSIS RESULTS

AVERAGE SERVICE LIFE GROUP ACCOUNTS

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



—— IOWA CURVE 13 57
 * * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

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

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

STUDY NO. 0

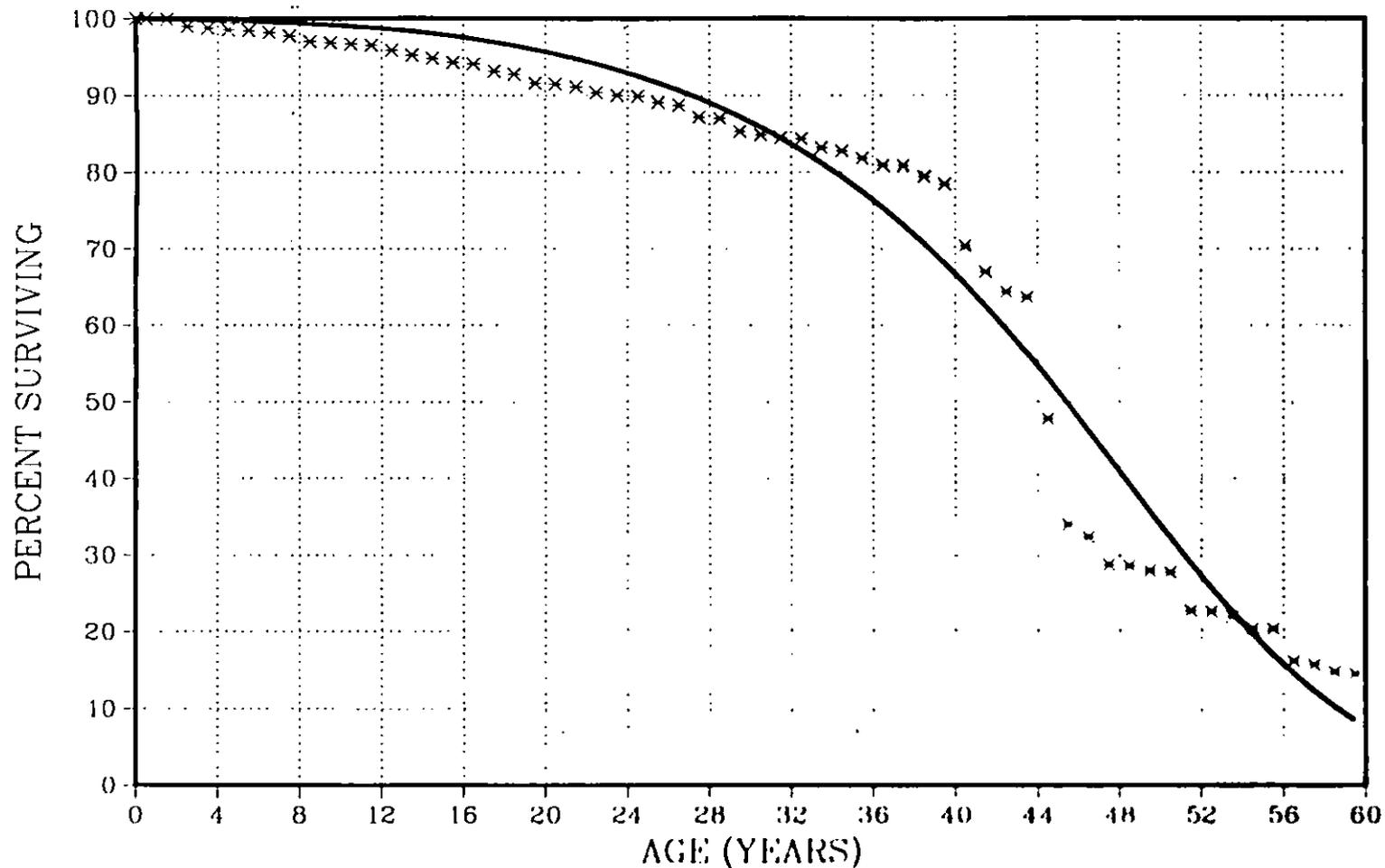
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

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

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

AVERAGE AGE OF RETIREMENTS 43.3 YEARS

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



— IOWA CURVE R3 44

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	138,340,621	16,293	0.012	99.988	100.000
0.5- 1.5	138,576,606	23,464	0.017	99.983	99.988
1.5- 2.5	145,002,127	1,423,267	0.982	99.018	99.971
2.5- 3.5	143,343,693	267,168	0.186	99.814	98.970
3.5- 4.5	144,450,145	325,316	0.225	99.775	98.806
4.5- 5.5	141,877,979	165,376	0.117	99.883	98.583
5.5- 6.5	138,770,111	363,992	0.262	99.738	98.468
6.5- 7.5	124,954,055	510,784	0.409	99.591	98.210
7.5- 8.5	110,644,476	918,614	0.830	99.170	97.808
8.5- 9.5	103,354,163	142,875	0.138	99.862	96.996
9.5- 10.5	85,083,600	142,864	0.168	99.832	96.862
10.5- 11.5	74,691,123	136,387	0.183	99.817	96.700
11.5- 12.5	67,491,369	445,909	0.661	99.339	96.523
12.5- 13.5	63,781,238	426,184	0.668	99.332	95.885
13.5- 14.5	61,935,877	282,199	0.456	99.544	95.245
14.5- 15.5	57,210,972	332,140	0.581	99.419	94.811
15.5- 16.5	51,949,568	81,109	0.156	99.844	94.260
16.5- 17.5	49,585,413	490,136	0.988	99.012	94.113
17.5- 18.5	48,624,733	219,822	0.452	99.548	93.183
18.5- 19.5	46,015,846	581,634	1.264	98.736	92.761
19.5- 20.5	41,293,595	44,300	0.107	99.893	91.589
20.5- 21.5	38,024,682	149,325	0.393	99.607	91.491
21.5- 22.5	29,378,059	242,659	0.826	99.174	91.131
22.5- 23.5	26,043,429	102,378	0.393	99.607	90.379
23.5- 24.5	22,653,647	25,549	0.113	99.887	90.023
24.5- 25.5	15,357,563	140,580	0.915	99.085	89.922
25.5- 26.5	13,464,334	49,840	0.370	99.630	89.099
26.5- 27.5	12,794,786	226,308	1.769	98.231	88.769
27.5- 28.5	11,871,877	25,900	0.218	99.782	87.199
28.5- 29.5	11,880,190	225,792	1.901	98.099	87.009
29.5- 30.5	11,693,121	59,533	0.509	99.491	85.355
30.5- 31.5	9,163,419	41,991	0.458	99.542	84.920
31.5- 32.5	9,115,092	18,120	0.199	99.801	84.531
32.5- 33.5	9,076,190	123,299	1.358	98.642	84.363
33.5- 34.5	8,352,961	46,023	0.551	99.449	83.217
34.5- 35.5	8,348,723	92,862	1.112	98.888	82.759
35.5- 36.5	6,918,807	78,581	1.136	98.864	81.838
36.5- 37.5	6,574,552	3,511	0.053	99.947	80.909
37.5- 38.5	4,400,886	77,399	1.759	98.241	80.865
38.5- 39.5	1,138,516	14,363	1.262	98.738	79.443
39.5- 40.5	1,050,345	107,725	10.256	89.744	78.441
40.5- 41.5	685,723	33,219	4.844	95.156	70.396
41.5- 42.5	654,749	25,575	3.906	96.094	66.986
42.5- 43.5	1,103,885	12,132	1.099	98.901	64.369
43.5- 44.5	1,417,561	353,192	24.915	75.085	63.662
44.5- 45.5	1,495,709	432,250	28.899	71.101	47.800
45.5- 46.5	1,535,381	72,437	4.718	95.282	33.986
46.5- 47.5	1,479,671	165,452	11.182	88.818	32.383
47.5- 48.5	1,297,932	7,725	0.595	99.405	28.762
48.5- 49.5	1,374,436	30,466	2.217	97.783	28.591
49.5- 50.5	1,364,523	9,294	0.681	99.319	27.957
50.5- 51.5	1,353,638	244,478	18.061	81.939	27.767
51.5- 52.5	1,103,698	4,667	0.423	99.577	22.752
52.5- 53.5	1,098,190	32,005	2.914	97.086	22.655
53.5- 54.5	1,065,513	77,365	7.261	92.739	21.995
54.5- 55.5	955,748	2,284	0.239	99.761	20.398
55.5- 56.5	953,582	195,562	20.508	79.492	20.349

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

STUDY NO. 0

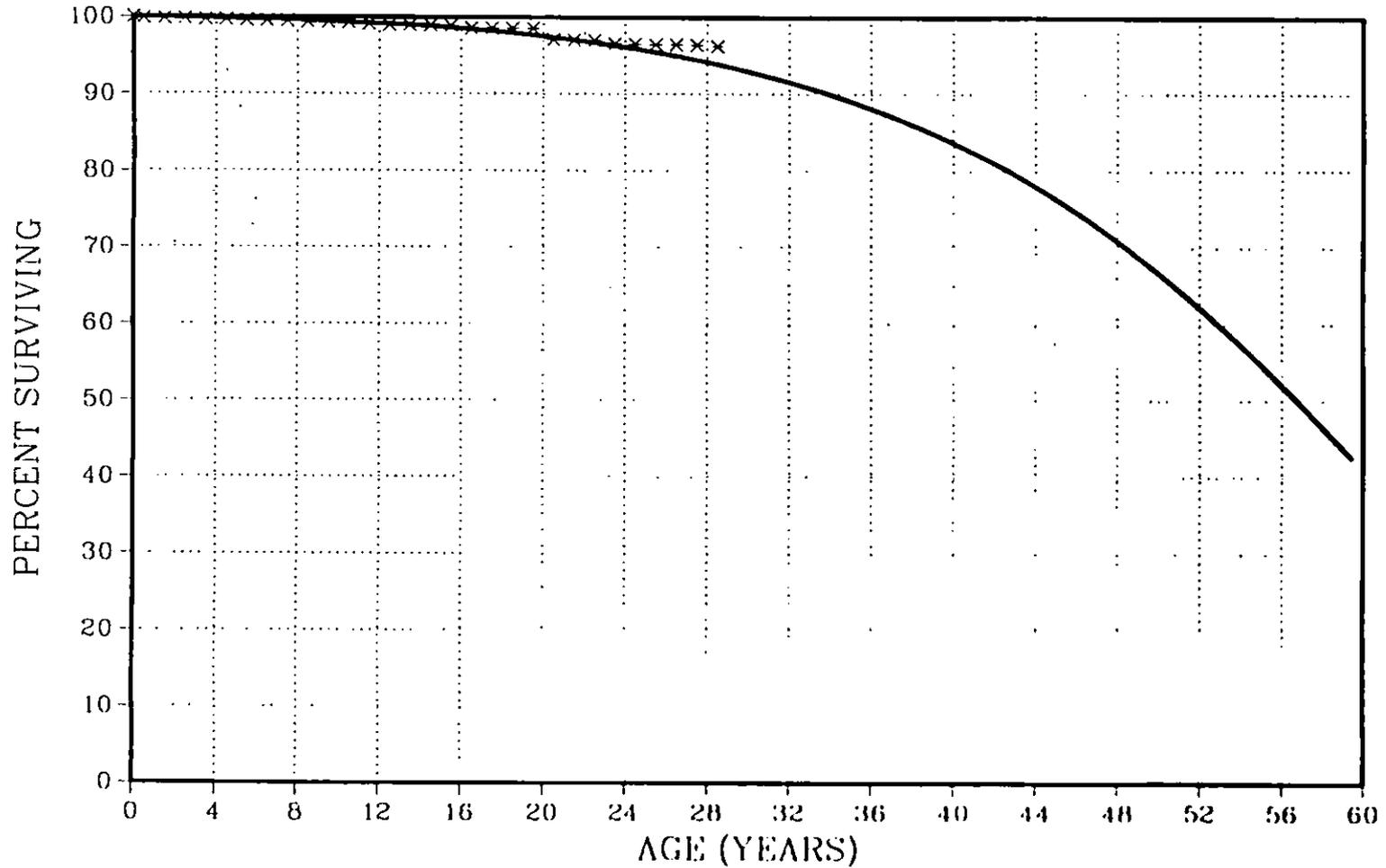
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5-57.5	753,839	23,395	3.103	96.897	16.176
57.5-58.5	730,444	42,609	5.833	94.167	15.674
58.5-59.5	699,398	11,655	1.666	98.334	14.760
59.5-60.5	687,743	17,533	2.549	97.451	14.514
60.5-61.5	670,210	128,867	19.228	80.772	14.164
61.5-62.5	540,603	3,393	0.628	99.372	11.424
62.5-63.5	277,159	10,885	3.927	96.073	11.353
63.5-64.5	131,816	2,349	1.782	98.218	10.907
64.5-65.5	121,598	206	0.169	99.831	10.712
65.5-66.5	49,617	0	0.000	100.000	10.694
66.5-67.5	42,153	2,187	5.188	94.812	10.694
67.5-68.5	38,941	0	0.000	100.000	10.139
68.5-69.5	9,573	0	0.000	100.000	10.139
69.5-70.5	8,229	0	0.000	100.000	10.139
70.5-71.5	8,229	0	0.000	100.000	10.139
71.5-72.5	8,229	0	0.000	100.000	10.139
72.5-73.5	8,207	0	0.000	100.000	10.139
73.5-74.5	8,207	7,858	95.748	4.252	10.139
74.5-75.5	349	0	0.000	100.000	0.431
75.5-76.5	349	0	0.000	100.000	0.431
76.5-77.5	349	0	0.000	100.000	0.431
77.5-78.5	349	0	0.000	100.000	0.431
78.5-79.5	0	0	0.000	100.000	0.431
TOTALS	2,258,014,019	11,140,611	0.493		

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

AVERAGE AGE OF RETIREMENTS 19.5 YEARS

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



—— IOWA CURVE R3 55

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	105,490,089	153,278	0.145	99.855	100.000
0.5- 1.5	105,336,811	12,963	0.012	99.988	99.855
1.5- 2.5	105,296,133	23,394	0.022	99.978	99.842
2.5- 3.5	105,879,149	85,877	0.081	99.919	99.820
3.5- 4.5	105,683,686	52,068	0.049	99.951	99.739
4.5- 5.5	105,531,040	62,364	0.059	99.941	99.690
5.5- 6.5	105,468,676	88,899	0.084	99.916	99.631
6.5- 7.5	105,115,892	22,480	0.021	99.979	99.547
7.5- 8.5	105,093,412	138,247	0.132	99.868	99.526
8.5- 9.5	104,752,278	0	0.000	100.000	99.395
9.5- 10.5	103,242,318	84,308	0.082	99.918	99.395
10.5- 11.5	82,223,375	159,532	0.194	99.806	99.314
11.5- 12.5	72,107,172	125,336	0.174	99.826	99.121
12.5- 13.5	70,209,427	0	0.000	100.000	98.949
13.5- 14.5	67,299,748	38,378	0.057	99.943	98.949
14.5- 15.5	67,373,284	6,721	0.010	99.990	98.892
15.5- 16.5	61,024,829	196,811	0.323	99.677	98.883
16.5- 17.5	58,005,252	6,814	0.012	99.988	98.564
17.5- 18.5	57,275,667	11,911	0.021	99.979	98.552
18.5- 19.5	47,768,896	0	0.000	100.000	98.532
19.5- 20.5	43,752,010	630,178	1.440	98.560	98.532
20.5- 21.5	33,726,320	30,665	0.091	99.909	97.112
21.5- 22.5	27,962,608	5,170	0.018	99.982	97.024
22.5- 23.5	25,031,355	109,664	0.438	99.562	97.006
23.5- 24.5	18,353,496	11,943	0.065	99.935	96.581
24.5- 25.5	9,764,637	5,025	0.051	99.949	96.518
25.5- 26.5	10,235,560	0	0.000	100.000	96.469
26.5- 27.5	9,160,552	4,363	0.048	99.952	96.469
27.5- 28.5	8,343,667	15,461	0.185	99.815	96.423
28.5- 29.5	8,328,206	2,293	0.028	99.972	96.264
29.5- 30.5	8,325,913	0	0.000	100.000	96.218
30.5- 31.5	7,566,162	0	0.000	100.000	96.218
31.5- 32.5	6,778,147	44,500	0.657	99.343	96.218
32.5- 33.5	6,733,647	0	0.000	100.000	95.586
33.5- 34.5	5,910,024	0	0.000	100.000	95.586
34.5- 35.5	5,910,024	0	0.000	100.000	95.586
35.5- 36.5	5,013,971	4,080	0.081	99.919	95.586
36.5- 37.5	4,958,964	0	0.000	100.000	95.508
37.5- 38.5	3,916,589	0	0.000	100.000	95.508
38.5- 39.5	3,411,868	1,417	0.042	99.958	95.508
39.5- 40.5	2,411,417	6,021	0.250	99.750	95.468
40.5- 41.5	2,405,396	13,125	0.546	99.454	95.230
41.5- 42.5	2,392,271	33,076	1.383	98.617	94.710
42.5- 43.5	1,535,231	0	0.000	100.000	93.401
43.5- 44.5	1,535,231	0	0.000	100.000	93.401
44.5- 45.5	1,535,231	11,983	0.781	99.219	93.401
45.5- 46.5	1,523,248	0	0.000	100.000	92.672
46.5- 47.5	1,523,248	2,076	0.136	99.864	92.672
47.5- 48.5	1,521,172	99,961	6.571	93.429	92.546
48.5- 49.5	1,421,211	0	0.000	100.000	86.464
49.5- 50.5	1,421,211	1,913	0.135	99.845	86.464
50.5- 51.5	1,375,468	1,200	0.087	99.913	86.348
51.5- 52.5	1,357,417	0	0.000	100.000	86.272
52.5- 53.5	1,357,417	0	0.000	100.000	86.272
53.5- 54.5	1,341,449	0	0.000	100.000	86.272
54.5- 55.5	1,252,336	0	0.000	100.000	86.272
55.5- 56.5	1,252,336	0	0.000	100.000	86.272

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

STUDY NO. 0

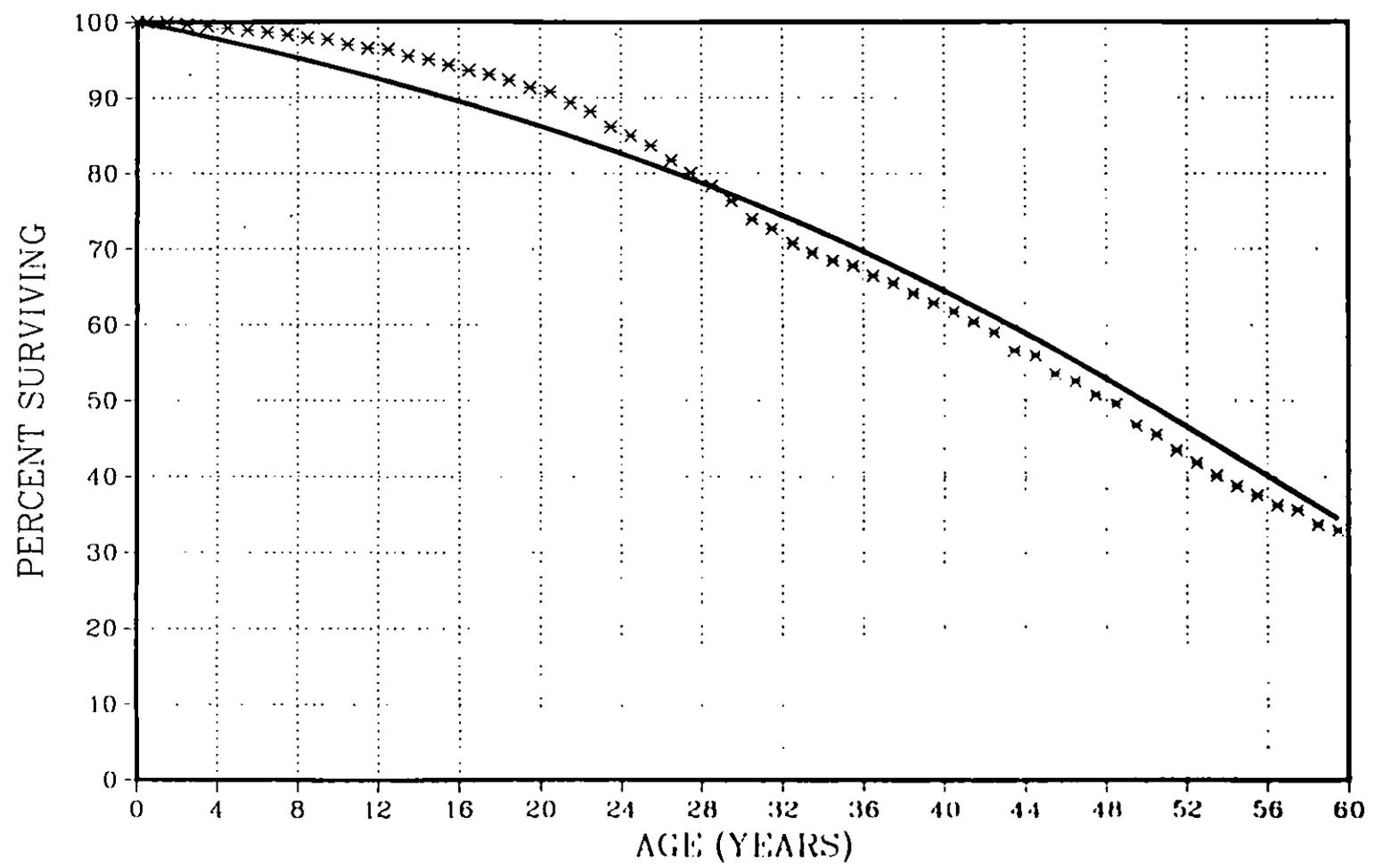
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

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

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

AVERAGE AGE OF RETIREMENTS 16.4 YEARS

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



—— IOWA CURVE R1 48
 * * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	165,908,572	88,061	0.053	99.947	100.000
0.5- 1.5	167,693,058	126,046	0.075	99.925	99.947
1.5- 2.5	161,152,613	333,263	0.207	99.793	99.872
2.5- 3.5	159,479,928	317,900	0.199	99.801	99.665
3.5- 4.5	158,838,548	458,150	0.288	99.712	99.467
4.5- 5.5	155,879,465	397,559	0.255	99.745	99.180
5.5- 6.5	151,220,327	501,960	0.332	99.668	98.927
6.5- 7.5	146,151,967	540,904	0.370	99.630	98.598
7.5- 8.5	141,840,531	543,534	0.383	99.617	98.233
8.5- 9.5	140,283,891	297,882	0.212	99.788	97.857
9.5- 10.5	133,684,537	963,517	0.721	99.279	97.649
10.5- 11.5	123,447,594	556,780	0.451	99.549	96.945
11.5- 12.5	112,350,222	227,748	0.203	99.797	96.508
12.5- 13.5	105,054,472	965,103	0.919	99.081	96.313
13.5- 14.5	100,752,069	455,788	0.452	99.548	95.428
14.5- 15.5	89,722,610	683,909	0.762	99.238	94.996
15.5- 16.5	87,044,840	642,519	0.738	99.262	94.272
16.5- 17.5	74,469,385	431,990	0.580	99.420	93.576
17.5- 18.5	67,124,319	553,738	0.825	99.175	93.033
18.5- 19.5	57,578,792	607,287	1.055	98.945	92.266
19.5- 20.5	50,229,668	273,370	0.544	99.456	91.293
20.5- 21.5	43,385,434	698,500	1.610	98.390	90.796
21.5- 22.5	41,073,358	533,987	1.300	98.700	89.334
22.5- 23.5	40,257,703	918,071	2.280	97.720	88.173
23.5- 24.5	36,286,788	497,576	1.371	98.629	86.162
24.5- 25.5	31,774,275	485,141	1.527	98.473	84.980
25.5- 26.5	30,322,306	695,384	2.293	97.707	83.683
26.5- 27.5	28,602,365	597,104	2.088	97.912	81.764
27.5- 28.5	27,236,672	587,342	2.156	97.844	80.057
28.5- 29.5	26,073,464	646,923	2.481	97.519	78.330
29.5- 30.5	25,389,917	797,275	3.140	96.860	76.387
30.5- 31.5	24,585,916	418,441	1.702	98.298	73.988
31.5- 32.5	23,667,917	628,750	2.657	97.341	72.729
32.5- 33.5	22,291,886	404,092	1.813	98.187	70.797
33.5- 34.5	21,887,856	332,210	1.518	98.482	69.514
34.5- 35.5	21,191,278	208,635	0.985	99.015	68.459
35.5- 36.5	19,561,433	375,082	1.917	98.083	67.785
36.5- 37.5	19,873,943	312,445	1.572	98.428	66.485
37.5- 38.5	17,025,657	332,775	1.955	98.045	65.440
38.5- 39.5	15,236,675	309,522	2.031	97.969	64.161
39.5- 40.5	14,239,209	256,686	1.803	98.197	62.857
40.5- 41.5	11,796,046	253,477	2.149	97.851	61.724
41.5- 42.5	11,080,294	259,744	2.344	97.656	60.398
42.5- 43.5	7,543,730	311,606	4.131	95.869	58.982
43.5- 44.5	7,200,003	77,135	1.071	98.929	56.546
44.5- 45.5	7,530,177	328,018	4.356	95.644	55.940
45.5- 46.5	7,558,118	138,164	1.828	98.172	53.503
46.5- 47.5	7,784,649	257,065	3.302	96.698	52.525
47.5- 48.5	8,331,487	204,438	2.454	97.546	50.790
48.5- 49.5	8,445,263	479,438	5.677	94.323	49.544
49.5- 50.5	8,261,706	204,240	2.472	97.528	46.732
50.5- 51.5	7,935,389	360,882	4.548	95.452	45.576
51.5- 52.5	7,486,357	289,808	3.871	96.129	43.504
52.5- 53.5	7,218,267	294,692	4.083	95.917	41.819
53.5- 54.5	6,592,685	223,050	3.383	96.617	40.112
54.5- 55.5	5,993,290	192,458	3.211	96.789	38.755
55.5- 56.5	5,697,260	199,945	3.509	96.491	37.511

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

STUDY NO. 0

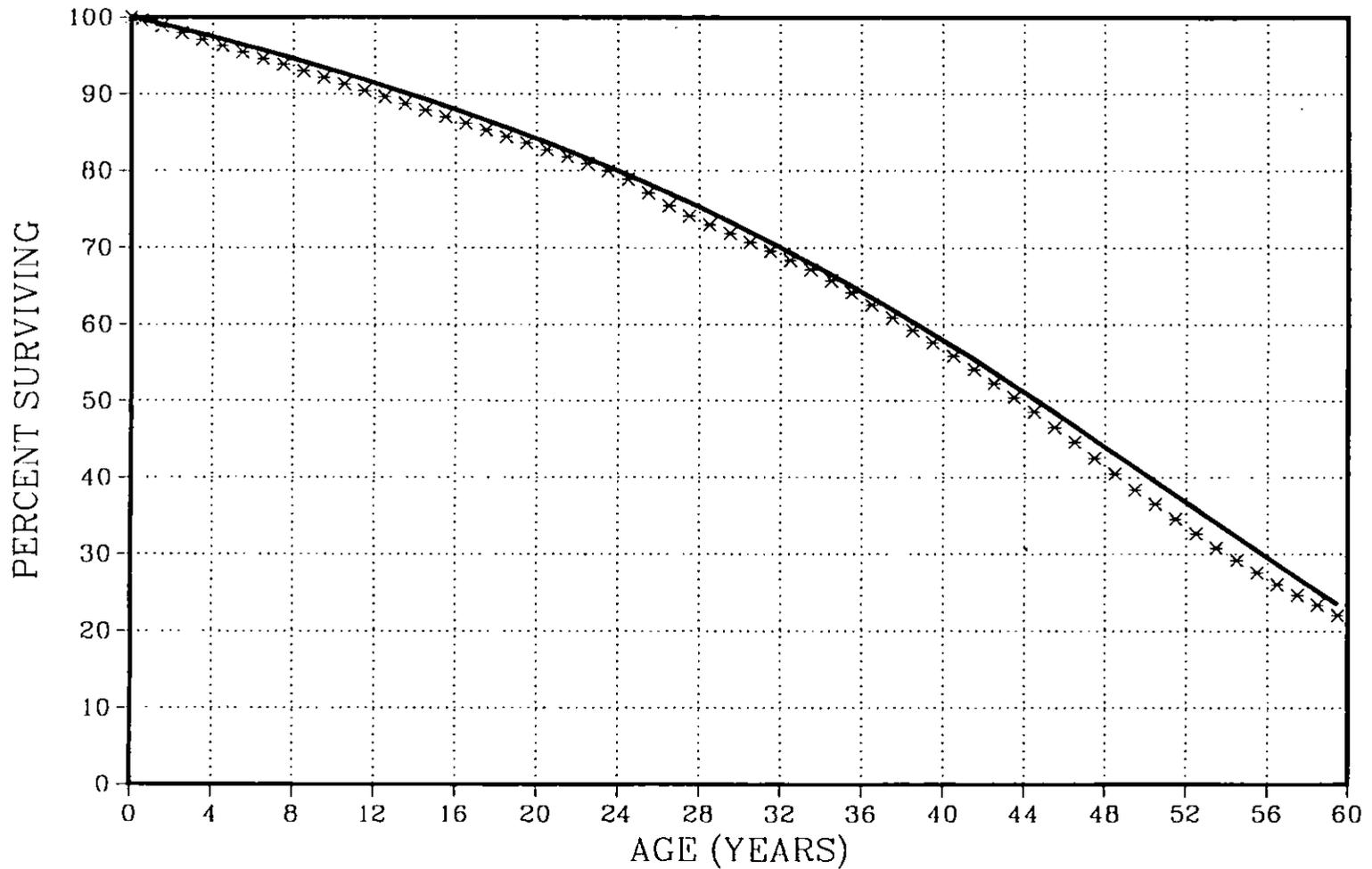
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

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

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

AVERAGE AGE OF RETIREMENTS 26.9 YEARS

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



—— IOWA CURVE R1 43
* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1992
EXPERIENCE BAND 1972-1991

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

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

STUDY NO. 0

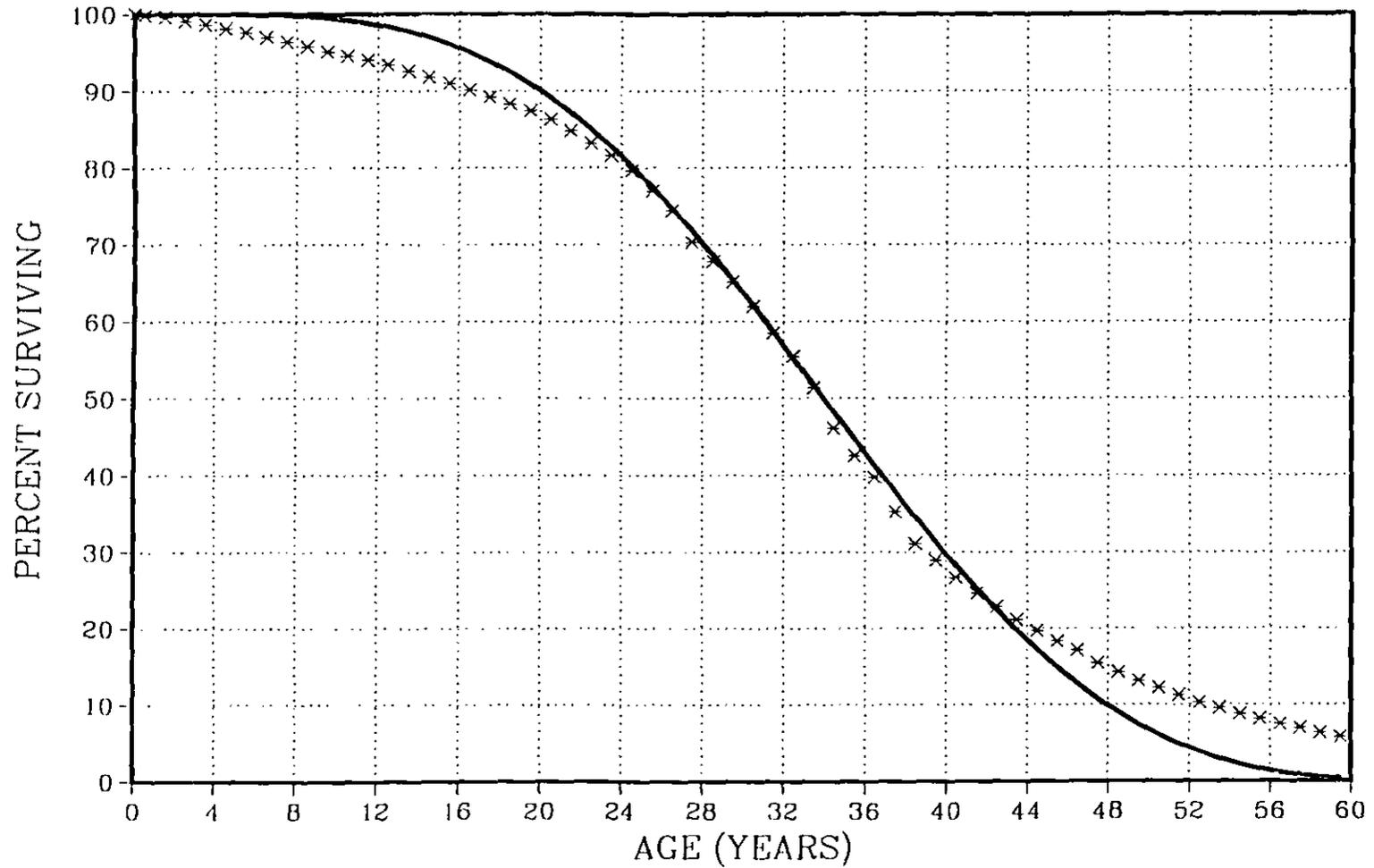
PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1972-1991

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

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

AVERAGE AGE OF RETIREMENTS 28.1 YEARS

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



— IOWA CURVE S2 34

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	136,535	136	0.100	99.900	100.000
0.5- 1.5	135,067	364	0.269	99.731	99.900
1.5- 2.5	134,914	594	0.440	99.560	99.631
2.5- 3.5	145,187	757	0.521	99.479	99.193
3.5- 4.5	149,268	762	0.510	99.490	98.675
4.5- 5.5	156,503	850	0.543	99.457	98.172
5.5- 6.5	162,264	936	0.577	99.423	97.638
6.5- 7.5	165,787	1,144	0.690	99.310	97.075
7.5- 8.5	167,421	1,021	0.610	99.390	96.405
8.5- 9.5	172,520	1,189	0.689	99.311	95.817
9.5- 10.5	180,379	1,040	0.577	99.423	95.157
10.5- 11.5	182,643	1,042	0.571	99.429	94.608
11.5- 12.5	182,737	1,220	0.668	99.332	94.069
12.5- 13.5	180,231	1,546	0.858	99.142	93.441
13.5- 14.5	177,337	1,488	0.839	99.161	92.639
14.5- 15.5	172,040	1,412	0.821	99.179	91.862
15.5- 16.5	168,574	1,701	1.009	98.991	91.108
16.5- 17.5	166,027	1,661	1.000	99.000	90.189
17.5- 18.5	153,892	1,613	1.048	98.952	89.286
18.5- 19.5	140,084	1,351	0.964	99.036	88.350
19.5- 20.5	127,734	1,687	1.321	98.679	87.498
20.5- 21.5	120,902	2,065	1.708	98.292	86.343
21.5- 22.5	111,509	2,147	1.925	98.075	84.868
22.5- 23.5	102,002	1,957	1.919	98.081	83.234
23.5- 24.5	93,247	2,263	2.427	97.573	81.637
24.5- 25.5	82,539	2,745	3.326	96.674	79.656
25.5- 26.5	74,269	2,483	3.343	96.657	77.007
26.5- 27.5	69,664	3,825	5.491	94.509	74.432
27.5- 28.5	62,093	2,229	3.590	96.410	70.345
28.5- 29.5	56,709	2,251	3.969	96.031	67.820
29.5- 30.5	56,039	2,708	4.832	95.168	65.128
30.5- 31.5	54,382	3,081	5.665	94.335	61.981
31.5- 32.5	50,966	2,613	5.127	94.873	58.469
32.5- 33.5	45,376	3,330	7.339	92.661	55.472
33.5- 34.5	38,913	3,965	10.189	89.811	51.401
34.5- 35.5	32,861	2,568	7.815	92.185	46.163
35.5- 36.5	28,809	1,889	6.557	93.443	42.556
36.5- 37.5	24,955	2,828	11.332	88.668	39.765
37.5- 38.5	21,600	2,547	11.792	88.208	35.259
38.5- 39.5	18,455	1,294	7.012	92.968	31.101
39.5- 40.5	17,520	1,382	7.888	92.112	28.921
40.5- 41.5	16,465	1,252	7.604	92.396	26.639
41.5- 42.5	14,588	1,074	7.362	92.638	24.614
42.5- 43.5	13,444	1,008	7.498	92.502	22.802
43.5- 44.5	11,988	846	7.057	92.943	21.092
44.5- 45.5	9,552	634	6.637	93.363	19.604
45.5- 46.5	7,948	510	6.417	93.583	18.302
46.5- 47.5	6,486	632	9.744	90.256	17.128
47.5- 48.5	5,690	441	7.750	92.250	15.459
48.5- 49.5	5,270	393	7.457	92.543	14.261
49.5- 50.5	4,987	369	7.399	92.601	13.197
50.5- 51.5	4,365	352	8.064	91.936	12.221
51.5- 52.5	3,837	323	8.418	91.582	11.235
52.5- 53.5	3,366	226	6.714	93.286	10.290
53.5- 54.5	3,033	245	8.078	91.922	9.599
54.5- 55.5	2,281	164	7.190	92.810	8.823
55.5- 56.5	1,780	153	8.596	91.404	8.189

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

STUDY NO. 0

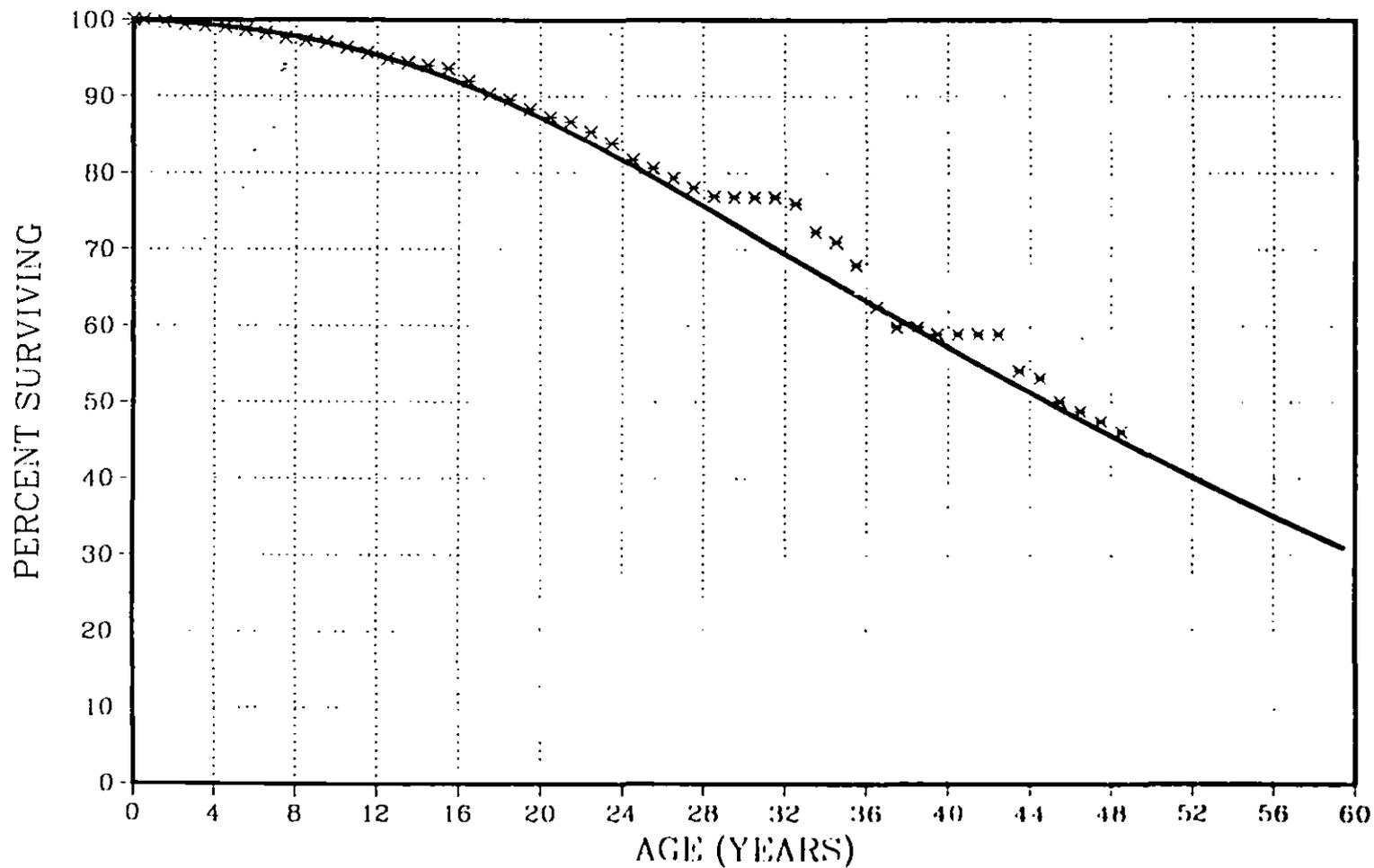
PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

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

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

AVERAGE AGE OF RETIREMENTS 27.1 YEARS

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



———— IOWA CURVE L1 48

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	67,450,115	19,671	0.029	99.971	100.000
0.5- 1.5	64,413,685	174,799	0.271	99.729	99.971
1.5- 2.5	58,790,394	177,320	0.302	99.698	99.700
2.5- 3.5	56,145,728	117,752	0.210	99.790	99.399
3.5- 4.5	46,711,489	62,185	0.133	99.867	99.190
4.5- 5.5	41,735,961	143,452	0.344	99.656	99.058
5.5- 6.5	37,794,009	166,576	0.441	99.559	98.718
6.5- 7.5	33,932,545	202,302	0.596	99.404	98.283
7.5- 8.5	30,658,029	111,028	0.362	99.638	97.697
8.5- 9.5	28,402,203	76,396	0.269	99.731	97.343
9.5- 10.5	27,110,753	191,503	0.706	99.294	97.081
10.5- 11.5	24,621,051	178,459	0.725	99.275	96.395
11.5- 12.5	22,963,818	180,106	0.784	99.216	95.697
12.5- 13.5	20,253,918	118,454	0.585	99.415	94.946
13.5- 14.5	18,168,848	70,252	0.387	99.613	94.391
14.5- 15.5	16,424,158	79,823	0.486	99.514	94.026
15.5- 16.5	14,842,813	252,198	1.699	98.301	93.569
16.5- 17.5	13,289,904	245,332	1.846	98.154	91.979
17.5- 18.5	11,770,571	95,928	0.815	99.185	90.281
18.5- 19.5	8,601,940	119,349	1.387	98.613	89.545
19.5- 20.5	6,834,424	79,179	1.159	98.841	88.303
20.5- 21.5	5,091,052	37,121	0.729	99.271	87.280
21.5- 22.5	3,878,566	55,733	1.437	98.563	86.644
22.5- 23.5	3,046,306	52,949	1.738	98.262	85.399
23.5- 24.5	2,484,353	65,113	2.621	97.379	83.914
24.5- 25.5	1,856,746	24,370	1.313	98.687	81.715
25.5- 26.5	1,238,233	19,631	1.585	98.415	80.642
26.5- 27.5	1,049,912	17,199	1.638	98.362	79.364
27.5- 28.5	858,505	12,265	1.429	98.571	78.064
28.5- 29.5	684,177	1,215	0.178	99.822	76.948
29.5- 30.5	584,204	0	0.000	100.000	76.812
30.5- 31.5	546,122	0	0.000	100.000	76.812
31.5- 32.5	572,105	6,343	1.109	98.891	76.812
32.5- 33.5	584,830	28,098	4.804	95.196	75.960
33.5- 34.5	536,415	9,916	1.849	98.151	72.311
34.5- 35.5	503,952	21,612	4.289	95.711	70.974
35.5- 36.5	446,607	35,486	7.946	92.054	67.930
36.5- 37.5	415,446	18,137	4.366	95.634	62.533
37.5- 38.5	343,250	0	0.000	100.000	59.803
38.5- 39.5	337,512	5,132	1.521	98.479	59.803
39.5- 40.5	346,143	0	0.000	100.000	58.893
40.5- 41.5	265,728	0	0.000	100.000	58.893
41.5- 42.5	231,144	0	0.000	100.000	58.893
42.5- 43.5	191,252	15,654	8.185	91.815	58.893
43.5- 44.5	149,216	2,596	1.740	98.260	54.073
44.5- 45.5	146,174	8,345	5.709	96.291	53.132
45.5- 46.5	136,988	3,444	2.514	97.486	50.099
46.5- 47.5	136,256	3,626	2.661	97.339	48.839
47.5- 48.5	133,169	3,825	2.872	97.128	47.540
48.5- 49.5	133,660	3,736	2.795	97.205	46.174
49.5- 50.5	134,037	447	0.333	99.667	44.884
50.5- 51.5	129,761	876	0.675	99.325	44.734
51.5- 52.5	122,775	316	0.257	99.743	44.432
52.5- 53.5	112,732	0	0.000	100.000	44.318
53.5- 54.5	101,615	5,135	5.053	94.947	44.318
54.5- 55.5	96,480	0	0.000	100.000	42.078
55.5- 56.5	80,552	637	0.791	99.209	42.078

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

STUDY NO. 0

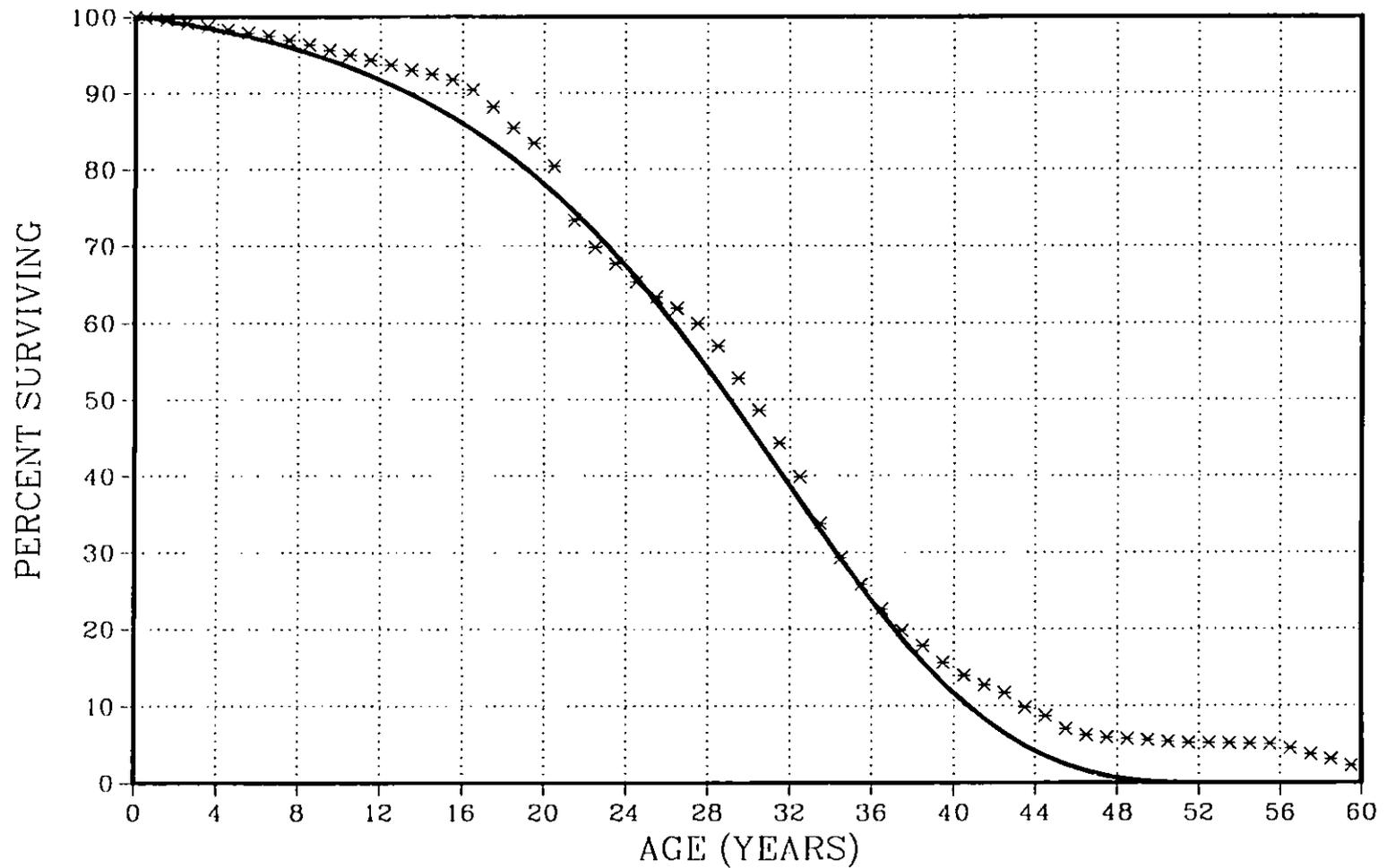
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

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

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

AVERAGE AGE OF RETIREMENTS 13.3 YEARS

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



— IOWA CURVE R2 28
* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	714,080	1,037	0.145	99.855	100.000
0.5- 1.5	686,509	1,398	0.204	99.796	99.855
1.5- 2.5	663,834	3,150	0.475	99.525	99.651
2.5- 3.5	648,126	2,664	0.411	99.589	99.179
3.5- 4.5	625,092	2,822	0.451	99.549	98.771
4.5- 5.5	625,650	2,673	0.427	99.573	98.325
5.5- 6.5	595,506	2,170	0.364	99.636	97.905
6.5- 7.5	566,803	3,477	0.613	99.387	97.548
7.5- 8.5	552,377	3,302	0.598	99.402	96.950
8.5- 9.5	536,398	4,245	0.791	99.209	96.370
9.5- 10.5	526,090	3,164	0.601	99.399	95.608
10.5- 11.5	536,190	3,745	0.698	99.302	95.033
11.5- 12.5	545,565	3,952	0.724	99.276	94.369
12.5- 13.5	552,522	3,806	0.689	99.311	93.685
13.5- 14.5	565,187	3,277	0.580	99.420	93.040
14.5- 15.5	579,870	4,457	0.769	99.231	92.500
15.5- 16.5	611,328	9,013	1.474	98.526	91.789
16.5- 17.5	614,460	15,266	2.484	97.516	90.436
17.5- 18.5	589,795	18,294	3.102	96.898	88.189
18.5- 19.5	560,917	13,250	2.362	97.638	85.454
19.5- 20.5	517,934	18,719	3.614	96.386	83.435
20.5- 21.5	504,111	44,324	8.793	91.207	80.420
21.5- 22.5	472,830	22,413	4.740	95.260	73.349
22.5- 23.5	457,813	14,161	3.093	96.907	69.872
23.5- 24.5	432,360	15,112	3.495	96.505	67.711
24.5- 25.5	406,263	12,331	3.035	96.965	65.344
25.5- 26.5	383,977	8,623	2.246	97.754	63.361
26.5- 27.5	368,266	11,797	3.203	96.797	61.938
27.5- 28.5	344,690	16,838	4.885	95.115	59.954
28.5- 29.5	320,625	23,690	7.389	92.611	57.025
29.5- 30.5	297,920	23,734	7.967	92.033	52.812
30.5- 31.5	268,495	23,629	8.801	91.199	48.604
31.5- 32.5	239,052	23,859	9.981	90.019	44.327
32.5- 33.5	203,748	31,395	15.409	84.591	39.903
33.5- 34.5	163,999	21,547	13.138	86.862	33.754
34.5- 35.5	133,625	15,887	11.889	88.111	29.319
35.5- 36.5	117,741	14,736	12.516	87.484	25.854
36.5- 37.5	98,966	12,307	12.436	87.564	22.600
37.5- 38.5	91,269	9,097	9.967	90.033	19.790
38.5- 39.5	82,026	10,052	12.255	87.745	17.817
39.5- 40.5	71,652	7,670	10.705	89.295	15.634
40.5- 41.5	71,062	6,263	8.813	91.187	13.960
41.5- 42.5	65,087	5,123	7.871	92.129	12.730
42.5- 43.5	62,745	10,282	16.387	83.613	11.728
43.5- 44.5	51,851	5,703	10.999	89.001	9.806
44.5- 45.5	43,160	8,264	19.147	80.853	8.728
45.5- 46.5	33,944	4,067	11.981	88.019	7.056
46.5- 47.5	29,127	1,563	5.366	94.634	6.211
47.5- 48.5	27,299	675	2.473	97.527	5.878
48.5- 49.5	26,629	920	3.455	96.545	5.732
49.5- 50.5	25,648	773	3.014	96.986	5.534
50.5- 51.5	22,782	651	2.858	97.142	5.368
51.5- 52.5	18,232	145	0.795	99.205	5.214
52.5- 53.5	11,198	118	1.054	98.946	5.173
53.5- 54.5	9,477	68	0.718	99.282	5.118
54.5- 55.5	6,174	57	0.923	99.077	5.081
55.5- 56.5	203	22	10.837	89.163	5.035

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

STUDY NO. 0

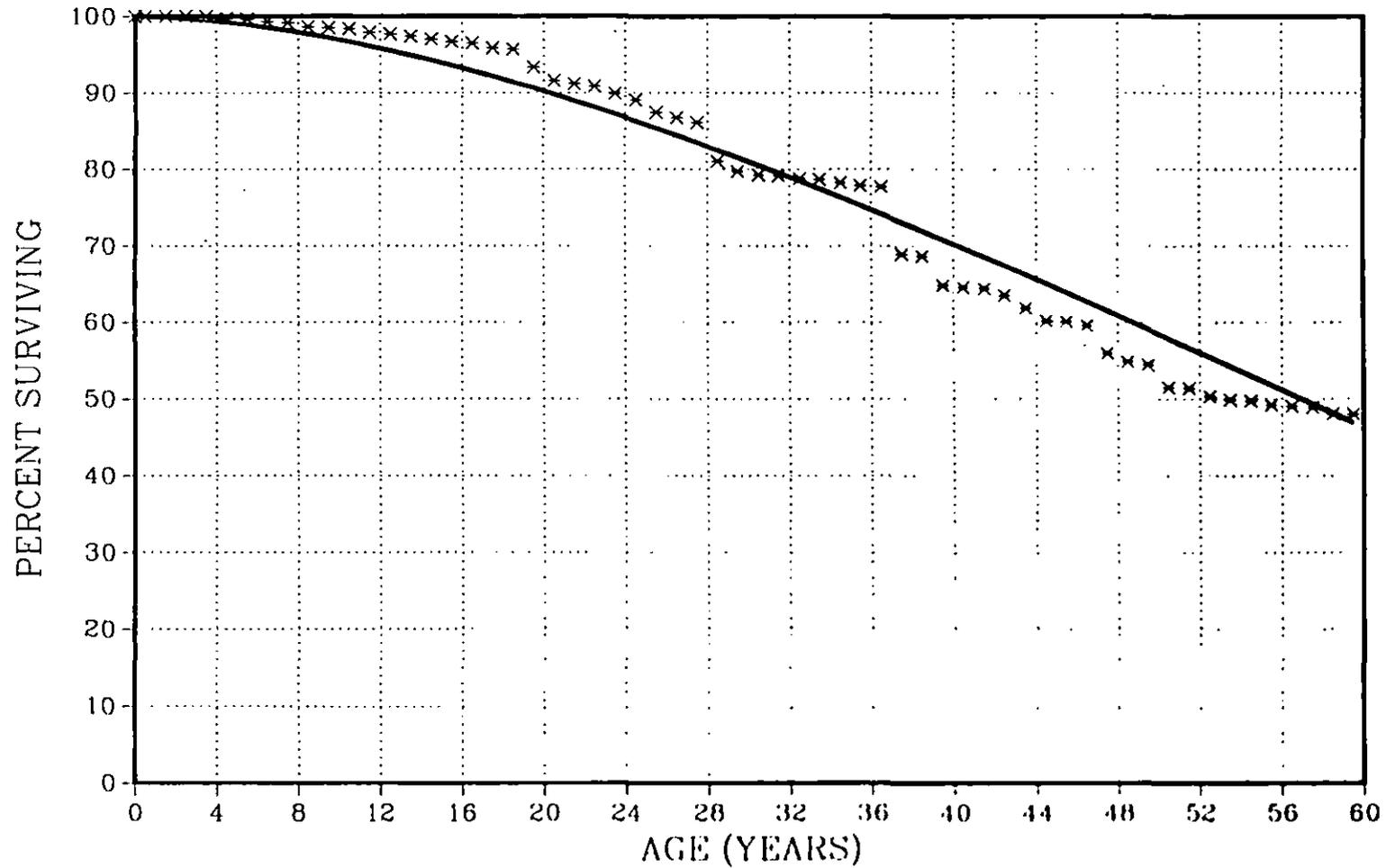
PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

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

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

AVERAGE AGE OF RETIREMENTS 27.2 YEARS

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



— IOWA CURVE SO 57

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3902 STRUC & IMP-BUILDINGS

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	102,088,427	128	0.000	100.000	100.000
0.5- 1.5	100,526,577	3,004	0.003	99.997	100.000
1.5- 2.5	97,559,093	3,505	0.004	99.996	99.997
2.5- 3.5	93,039,623	19,204	0.021	99.979	99.993
3.5- 4.5	90,897,756	224,860	0.247	99.753	99.973
4.5- 5.5	87,028,510	53,063	0.061	99.939	99.725
5.5- 6.5	84,794,928	287,450	0.339	99.661	99.665
6.5- 7.5	79,609,367	131,606	0.166	99.834	99.327
7.5- 8.5	79,132,582	411,249	0.520	99.480	99.162
8.5- 9.5	69,584,960	97,304	0.140	99.860	98.647
9.5- 10.5	63,909,667	69,020	0.108	99.892	98.509
10.5- 11.5	62,223,190	295,774	0.475	99.525	98.402
11.5- 12.5	57,631,530	122,171	0.212	99.788	97.935
12.5- 13.5	52,700,687	177,659	0.337	99.663	97.727
13.5- 14.5	50,710,925	208,480	0.411	99.589	97.398
14.5- 15.5	50,351,821	148,971	0.296	99.704	96.997
15.5- 16.5	49,607,386	110,613	0.223	99.777	96.710
16.5- 17.5	36,177,327	240,054	0.664	99.336	96.495
17.5- 18.5	34,797,113	60,834	0.175	99.825	95.854
18.5- 19.5	20,381,912	500,072	2.454	97.546	95.687
19.5- 20.5	14,676,771	275,056	1.874	98.126	93.339
20.5- 21.5	12,273,448	54,906	0.447	99.553	91.590
21.5- 22.5	8,009,086	31,695	0.396	99.604	91.180
22.5- 23.5	6,394,456	66,303	1.037	98.963	90.819
23.5- 24.5	5,676,574	49,162	0.866	99.134	89.878
24.5- 25.5	5,168,666	94,325	1.825	98.175	89.099
25.5- 26.5	5,619,247	44,511	0.792	99.208	87.473
26.5- 27.5	5,602,532	42,303	0.755	99.245	86.780
27.5- 28.5	5,611,294	329,631	5.874	94.126	86.125
28.5- 29.5	5,285,195	85,970	1.627	98.373	81.066
29.5- 30.5	4,901,386	29,716	0.606	99.394	79.747
30.5- 31.5	4,842,059	6,340	0.131	99.869	79.264
31.5- 32.5	5,090,736	23,413	0.460	99.540	79.160
32.5- 33.5	5,774,635	9,646	0.167	99.833	78.796
33.5- 34.5	8,833,102	49,498	0.560	99.440	78.664
34.5- 35.5	6,979,365	29,572	0.424	99.576	78.223
35.5- 36.5	6,927,529	14,603	0.211	99.789	77.892
36.5- 37.5	7,546,773	853,809	11.314	88.686	77.728
37.5- 38.5	6,657,643	24,954	0.375	99.625	68.934
38.5- 39.5	6,550,471	368,467	5.625	94.375	68.675
39.5- 40.5	6,099,572	24,556	0.403	98.597	64.812
40.5- 41.5	5,668,344	10,903	0.192	99.808	64.552
41.5- 42.5	5,691,211	78,905	1.386	98.614	64.427
42.5- 43.5	5,586,995	148,152	2.652	97.348	63.534
43.5- 44.5	5,240,626	141,018	2.691	97.309	61.849
44.5- 45.5	5,064,885	6,370	0.126	99.874	60.185
45.5- 46.5	5,055,101	46,335	0.917	99.083	60.109
46.5- 47.5	5,013,359	303,457	6.053	93.947	59.558
47.5- 48.5	4,777,061	93,464	1.957	98.043	55.953
48.5- 49.5	4,682,648	32,384	0.692	99.308	54.859
49.5- 50.5	4,764,430	258,068	5.417	94.583	54.479
50.5- 51.5	4,551,244	9,818	0.216	99.784	51.528
51.5- 52.5	4,556,118	90,424	1.985	98.015	51.417
52.5- 53.5	4,466,617	43,557	0.975	99.025	50.397
53.5- 54.5	4,421,295	13,517	0.306	99.694	49.905
54.5- 55.5	4,432,260	44,867	1.012	98.988	49.753
55.5- 56.5	3,960,115	12,648	0.319	99.681	49.249

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3902 STRUC & IMP-BUILDINGS

STUDY NO. 0

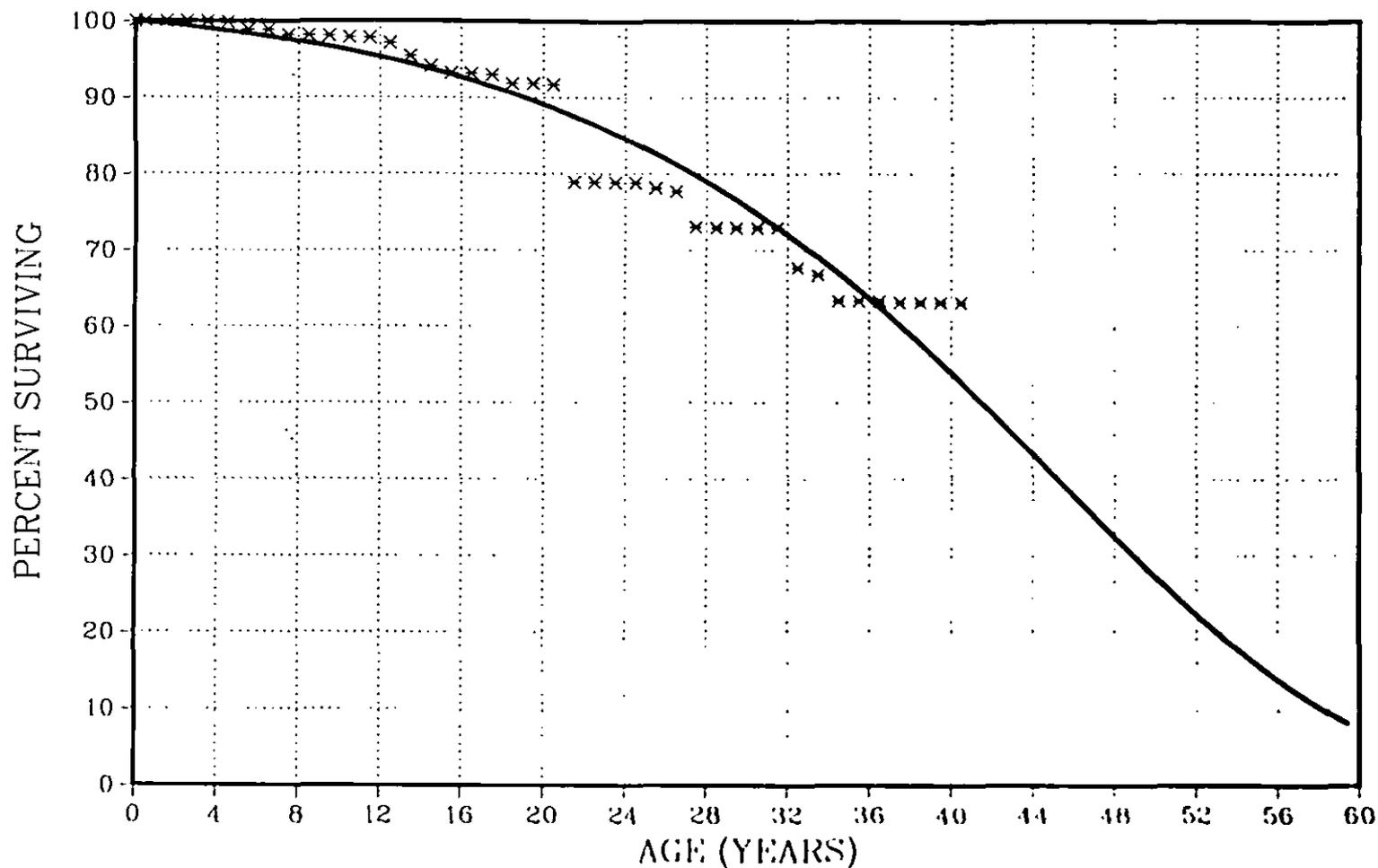
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

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

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

AVERAGE AGE OF RETIREMENTS 29.0 YEARS

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



—— IOWA CURVE R2 40

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

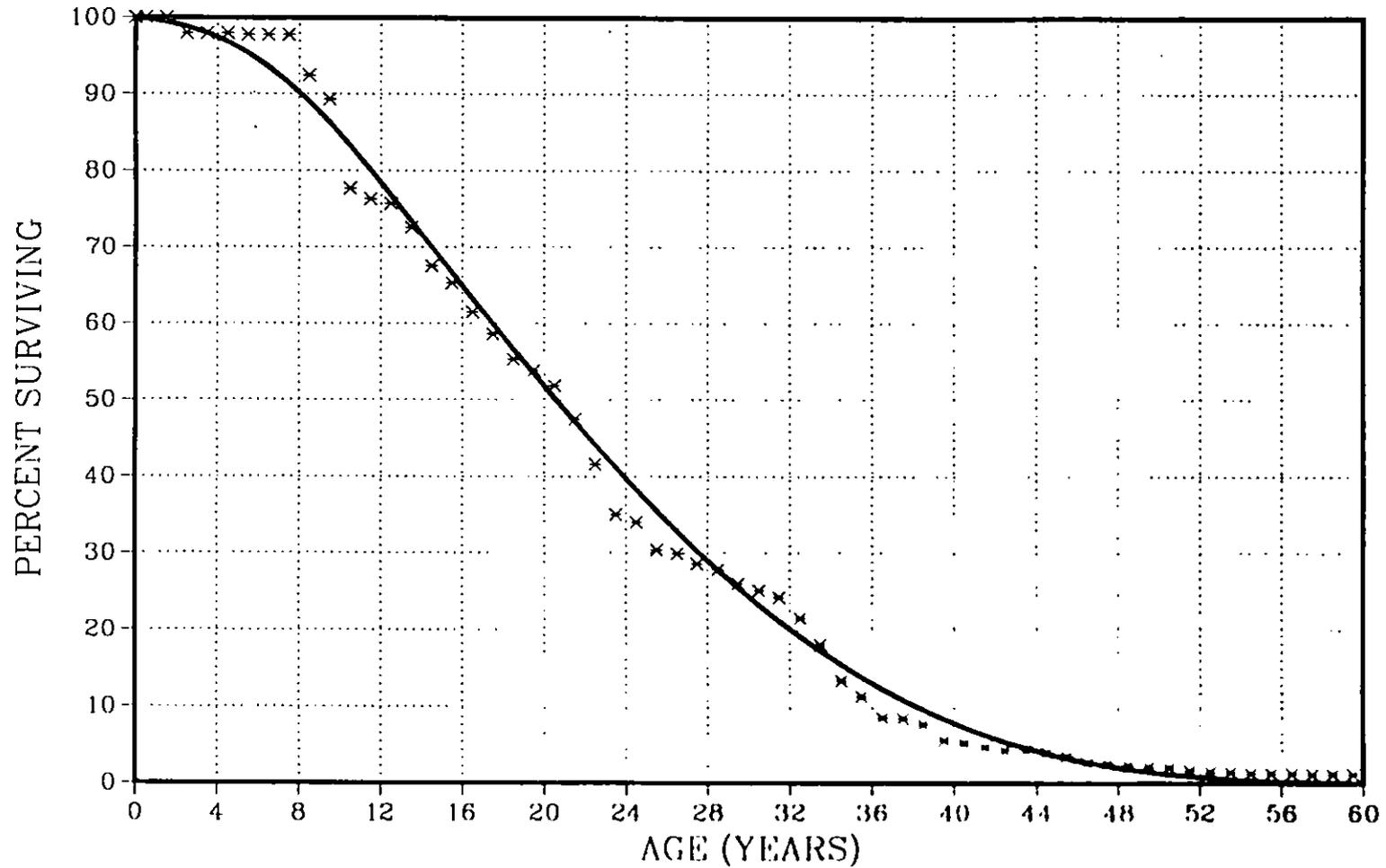
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

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

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

AVERAGE AGE OF RETIREMENTS 19.9 YEARS

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



— IOWA CURVE L1 22

* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	34,336	0	0.000	100.000	100.000
0.5- 1.5	36,717	0	0.000	100.000	100.000
1.5- 2.5	46,509	928	1.995	98.005	100.000
2.5- 3.5	100,895	0	0.000	100.000	98.005
3.5- 4.5	139,145	0	0.000	100.000	98.005
4.5- 5.5	273,605	571	0.209	99.791	98.005
5.5- 6.5	285,119	0	0.000	100.000	97.800
6.5- 7.5	320,585	0	0.000	100.000	97.800
7.5- 8.5	334,927	18,224	5.441	94.559	97.800
8.5- 9.5	336,175	11,423	3.398	96.602	92.479
9.5- 10.5	336,571	43,991	13.070	86.930	89.336
10.5- 11.5	310,558	5,400	1.739	98.261	77.660
11.5- 12.5	315,455	2,571	0.815	99.185	76.309
12.5- 13.5	317,861	13,194	4.151	95.849	75.687
13.5- 14.5	308,075	21,516	6.984	93.016	72.546
14.5- 15.5	289,393	9,393	3.246	96.754	67.479
15.5- 16.5	282,174	16,342	5.791	94.209	65.289
16.5- 17.5	275,912	12,875	4.666	95.334	61.508
17.5- 18.5	255,975	14,506	5.667	94.333	58.638
18.5- 19.5	224,307	5,825	2.597	97.403	55.315
19.5- 20.5	73,253	2,754	3.760	96.240	53.878
20.5- 21.5	68,056	5,688	8.358	91.642	51.853
21.5- 22.5	59,901	7,456	12.447	87.553	47.519
22.5- 23.5	50,483	7,946	15.740	84.260	41.604
23.5- 24.5	40,556	1,179	2.907	97.093	35.056
24.5- 25.5	46,861	4,927	10.514	89.486	34.037
25.5- 26.5	42,268	717	1.696	98.304	30.458
26.5- 27.5	38,277	1,710	4.467	95.533	29.941
27.5- 28.5	35,761	913	2.553	97.447	28.604
28.5- 29.5	42,817	2,887	6.743	93.257	27.873
29.5- 30.5	43,669	1,454	3.330	96.670	25.994
30.5- 31.5	40,218	1,490	3.705	96.295	25.128
31.5- 32.5	35,417	3,952	11.158	88.842	24.197
32.5- 33.5	29,756	4,778	16.057	83.943	21.497
33.5- 34.5	22,678	5,908	26.052	73.948	18.046
34.5- 35.5	16,894	2,579	15.266	84.734	13.344
35.5- 36.5	14,408	3,571	24.785	75.215	11.307
36.5- 37.5	11,493	149	1.296	98.704	8.505
37.5- 38.5	11,682	1,048	8.971	91.029	8.395
38.5- 39.5	10,801	3,021	27.970	72.030	7.641
39.5- 40.5	7,102	377	5.308	94.692	5.504
40.5- 41.5	10,296	1,081	10.499	89.501	5.212
41.5- 42.5	8,276	680	8.217	91.783	4.665
42.5- 43.5	7,387	1	0.014	99.986	4.281
43.5- 44.5	6,843	397	5.802	94.198	4.281
44.5- 45.5	5,077	650	12.803	87.197	4.033
45.5- 46.5	4,678	1,304	27.875	72.125	3.516
46.5- 47.5	4,258	2	0.047	99.953	2.536
47.5- 48.5	4,236	352	8.310	91.690	2.535
48.5- 49.5	4,243	426	10.040	89.960	2.324
49.5- 50.5	6,922	329	4.753	95.247	2.091
50.5- 51.5	8,420	1,448	17.197	82.803	1.992
51.5- 52.5	8,590	719	8.370	91.630	1.649
52.5- 53.5	7,991	421	5.268	94.732	1.511
53.5- 54.5	7,510	750	9.987	90.013	1.431
54.5- 55.5	6,760	82	1.213	98.787	1.288
55.5- 56.5	6,022	171	2.840	97.160	1.273

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

STUDY NO. 0

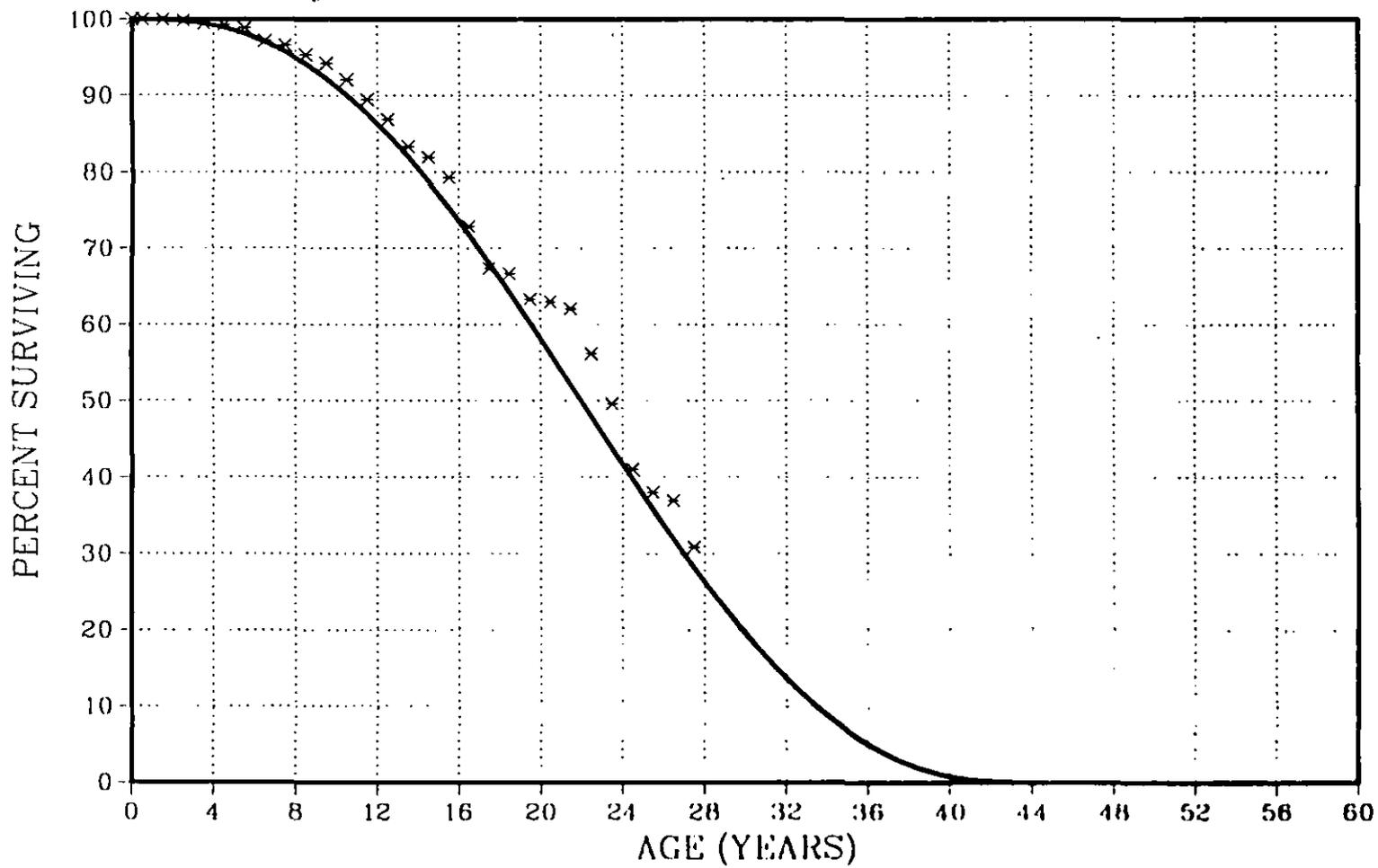
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1977-1991

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

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

AVERAGE AGE OF RETIREMENTS 18.3 YEARS

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



— IOWA CURVE SI 22
* * * ACTUARIAL LIFE TABLE

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1977-1991

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

PAAM-14

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

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1977-1991

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

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

AVERAGE AGE OF RETIREMENTS 14.8 YEARS

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 5

SUSQUEHANNA SES MODIFIED SINKING FUND LEVELIZATION

SUSQUEHANNA SES MODIFIED SINKING FUND LEVELIZATION

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

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

Pennsylvania Power & Light Company

Modified Sinking Fund Depreciation on Utility Plant in Account 101

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

Depreciation on Utility Plant in Account 182.34

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

PENNSYLVANIA POWER & LIGHT COMPANY

Exhibit DSH 2

FUTURE PLANT ESTIMATION PROCESS

Witness: Donald S. Hoch

<u>Section</u>	<u>Description</u>
1	Additions and Retirements by Budget Item
2	Addition and Retirement Summary by Account by Function

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 1

ADDITIONS AND RETIREMENTS BY BUDGET ITEM

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE -

DETAIL BUDGET ITEM MODEL

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

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DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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

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

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DETAIL BUDGET ITEM MODEL

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

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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BI #	BI DESCRIPTION	ER CODE	INST --DATE-- MO YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
41105	ARROWHEAD 69-12KV SUBSTATION- ADDITIONAL 12KV LINE AND TERMINAL	170 201 312	6 1995 5 1995 5 1995	88,000 29,000 30,000		ARRWHD SUB ADDL TRM ARRWHD SUB ADDL LIN ARRWHD SUB ADDL UDG
<< OLD BI #46505 >>						
TOTAL				147,000 *		
41203	LAKE HARMONY 12KV - OH	201 201	10 1994 10 1994	218,000 362,000		LK HRMNY 12KV UDG D LK HRMNY 12KV UDG D
TOTAL				580,000 *		
42001	BUTLER 69-12KV SUBSTATION AND 12KV LINE CONNECTIONS	170 312 389	5 1995 4 1995 5 1995	1,116,000 311,000 267,000		BUTLER SUB CONST BUTLER SUB UDG LIN BUTLER SUB SITE
TOTAL				1,694,000 *		
42205	HARTLAND 69-12KV SUBSTATION- 84-3 LINE-RECONDUCTOR	201	4 1995	106,000		HRTLND SB RCNST LN
42604	HUMBLDT TAP TO 2ND TRANSFMR	161	11 1994	72,000	1,000	HMBLT TAP 2ND SPPL
43101	CHRISTMANS 37-1-RECOND BR CK TAP	201	9 1995	124,000		CHRSTMN TAP RECNDT
50017	MESCOSVILLE-TREXLERTOWN NOS 384 138/69KV LINES	161 169	4 1995 12 1994	1,364,000 1,946,000		MSCVL-TRLTN RBLD 138 MSCVL-TRLTN R/W
TOTAL				3,310,000 *		
50024	ELROY 500-138KV SUB - CONSTRUCT	140	10 1994	645,000		ELROY SUB CONST
50044	HOS-U MAN-620/412-E GREENVILLE	161 161 169	2 1995 6 1995 11 1994	530,000 658,000 399,000	28,000 35,000	HSNSK-UPHAN RBLD 138 HSNSK-UPHAN RBLD 138 HSNSK-UPHAN R/W
TOTAL				1,587,000 *	63,000 *	
50045	SIEG-MESCO LN RPL-SITG-CERT-R/W	169	5 1995	3,086,000		SIEG-MSCVL R/W
50047	DORNEYVILLE 138-69KV TAP-ADD SECOND CIRCUIT	161	11 1994	386,000	10,000	DRNVVL TAP 2ND CIRCUIT
50050	RIDGE ROAD 138/69KV TAP LINE	161 169 169	5 1995 11 1994 11 1994	1,475,000 2,112,000 2,112,000		RGD RD TAP CONST RGD RD TAP R/W RGD RD TAP R/W
TOTAL				5,699,000 *		

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DETAIL BUDGET ITEM MODEL

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

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

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

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

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

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BI #	BI DESCRIPTION	ER CODE	INST --DATE-- MO YEAR	BUDGET ADDITIONS	BUDGET RETIREMENTS	MODEL DESCRIPTION
77218	LANCASTER LTN- REBUILD PRINCE-KING VAULT #193	320	5 1995	142,000		LANC LTN RBLD PRN VLT
77222	LANC LTN - MH 21	320	7 1995	41,000		LANC LTN RPL CABLE
78109	HLRSVL 49-2 / ENGLSD 26-5 TIE	201	10 1994	142,000	14,000	MLLRVL-ENGLSD RLOC TI
79611	WAKEFIELD 69-12KV SUBSTATION- REBUILD 74-2 12KV LINE-(TAYLORIA NORTH TAP)	201	6 1995	132,000		WLFLD SUB RBLD TAP
80001	RELOCATION DUE TO R/W REQUIREMENTS - DISTRIBUTION	253	11 1994 5 1995 TOTAL	924,000 2,580,000 3,504,000 *	129,000 360,000 489,000 *	FORCED RELOC LINES
80002	ELIMINATE VULNERABLE FACILITIES LOCATED ALONG HIGHWAYS (INCLUDING MOD POLES)	289	11 1994 5 1995 TOTAL	37,000 104,000 141,000 *	5,000 14,000 19,000 *	RELOC HAZ FAC
80004	HBG 69-12KV SUB-RPL OIL TANKS	181	10 1994	83,000		AREA SUPPLY IMP
		181	8 1995	100,000		AREA SUPPLY IMP
		201	11 1994	70,000		AREA SUPPLY IMP
		201	10 1994	67,000		AREA SUPPLY IMP
		201	11 1994	86,000		AREA SUPPLY IMP
		201	12 1994	24,000		AREA SUPPLY IMP
		201	11 1994	20,000		AREA SUPPLY IMP
			TOTAL	450,000 *		
80007	138-12KV TRANSF -1995 REQ	180	3 1995	333,000		AREA SUPPLY SS
80009	SYSTEM SPARE XFMR - RPL WINDINGS	181	10 1994	98,000		FAILED XFMR
80013	15KV CIR BRKRS - 1994 REQ	180	11 1994	390,000		PURCH CB
		180	5 1995	1,200,000		PURCH CB
			TOTAL	1,590,000 *		
80015	CONNECTION OF NON-UTILITY GENERATION - AREA SUPPLY	181	11 1994	3,000		AREA SUPPLY IMP
			5 1995	11,000		
		200	11 1994	3,000		AREA SUPPLY LINES
			5 1995	8,000		
			TOTAL	25,000 *		

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE -

DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE - DETAIL BUDGET ITEM MODEL

FOCN-2C

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

FORWARD RATE BASE

DETAIL BUDGET ITEM MODEL

FOCN-2C

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

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 2

ADDITION AND RETIREMENT SUMMARY BY ACCOUNT BY FUNCTION

SUMMARY FORWARD RATE BASE MODEL - ESTIMATED ADDITIONS

FOCN-2F

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

SECONDARY FORWARD RATE BASE MODEL - ESTIMATED ADDITIONS

FOCN-2F

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

SECURITY FORWARD RATE BASE MODEL - ESTIMATED RETIREMENTS

FOCN-2F

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

UTILITY FORWARD RATE BASE MODEL - ESTIMATED RETIREMENTS

FOCN-2F

ACCT	YEAR		TOTALS
	1994	1995	
3916	1,750	1,680	3,430
3918			
3948	720	1,500	2,220
3970			
FUNCTION - GENERAL PLANT	26,000	26,340	52,340

ELECTRIC PLANT TOTALS **15,905,000** **20,725,000** **36,630,000**

PENNSYLVANIA POWER & LIGHT COMPANY

**Exhibit CDB-1
Preliminary Actuarial Report for
Fiscal Year Ending December 31, 1995 and
Plan Year Beginning January 1, 1995**

**Witness: Clyde D. Beers
Docket No. R-00943271**

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Pennsylvania Power & Light Company
Postretirement Welfare Plans

Preliminary Actuarial Report for Fiscal Year Ending December 31, 1995

and

Plan Year Beginning January 1, 1995

December 1994

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Management Summary of Valuation Results

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Highlights

On January 1, 1993, Pennsylvania Power & Light Company adopted Financial Accounting Standard No. 106 (FAS 106). This preliminary report summarizes the financial results for Pennsylvania Power & Light Company's postretirement welfare plan assuming a discount rate of 7.5% as of January 1, 1995.

Results are based upon actuarial valuations of the postretirement medical and life insurance benefits as of January 1, 1995 and January 1, 1994.

	January 1, 1995	January 1, 1994
FAS 106 Cost		
Dollar amount	\$ 25,856,836	\$ 25,684,559
Percent of payroll	6.6%	6.2%
Employer Cash Flow		
Funding policy contribution	\$ 25,856,836	\$ 28,096,273
Percent of payroll	6.6%	6.8%
Funded Status		
Fair value of assets (FV)	\$ 23,398,963	\$ 14,848,470
Accumulated postretirement benefit obligation (APBO)	206,916,219	202,972,750
APBO funded percentage (FV + APBO)	11.3%	7.3%
Unrecognized Obligation		
Accrued postretirement benefit cost (APBC)	\$ 11,323,038	\$ 2,411,714
Unrecognized APBO (APBO - FV - APBC)	172,194,218	185,712,566

Major Events

Economic Environment

The discount rates for FAS 106 cost purposes reflect the time value of money as of the measurement date. These rates are usually based on investment-grade bond yields, after allowing for call and default risk. In fiscal 1994 the yields on government and corporate bonds generally increase. The yields shown for 1994 are the latest available.

	October 31, 1994	December 31, 1993
PBGC immediate	5.50%	4.25%
10-year Treasury Bonds	7.81%	5.83%
30-year Treasury Bonds	7.97%	6.35%
Merrill Lynch 10+ high quality corporate	8.65%	7.22%
Moody's BAA	9.21%	7.77%

Economic Assumptions

For FAS 106 cost purposes, Pennsylvania Power & Light Company changed its discount assumption to reflect the increase in market rates during the year. The salary increase rate assumption was unchanged.

	January 1, 1995	January 1, 1994
FAS 106:		
▶ Discount rate for obligations	7.50%	7.00%
▶ Salary increase rate	5.70%	5.70%
▶ Return on plan assets	6.50%	6.50%

The return on plan asset assumption reflects the short-term investment policy for plan assets in place until the regulatory environment of plan funding is clarified.

Retiree Health Care Costs

The assumed 1995 incurred claims per capita were based on paid claims over the past three years, adjusted for claim lag, trend, demographic changes, and plan changes.

	<i>Prior to age 65</i>	<i>Age 65 and after</i>
1995 cost assumed in current valuation	\$ 3,634	\$ 1,623
1994 cost assumed in prior valuation	3,496	1,553
1995 cost assumed in prior valuation	3,874	1,808

Trend Rates

Trend rates in the short term are typically related to the recent history of health care cost increases, while the ultimate trend is related to the general economic environment. Health care cost trend is the rate of increase in health care charges. Health care cost trend is disclosed in the company's financial statements. Plan trend is the rate of increase in plan benefits. Plan trend equals health care cost trend plus the effect of specific plan provisions.

The underlying CPI and medical CPI continued at low levels during 1994. The change shown for 1994 reflects the change to October 31, 1994.

	1994	1993
Consumer Price Index change		
▸ Total index	2.38%	2.95%
▸ Medical component	4.86%	5.97%

Based upon the inflation implicit in the discount rates and the recent increases in health care costs, the assumptions used in the valuations are:

Health Care Cost Trend

	January 1, 1995		January 1, 1994	
	<i>Prior to age 65</i>	<i>Age 65 and after</i>	<i>Prior to age 65</i>	<i>Age 65 and after</i>
1994 trend	N/A	N/A	10.00%	10.00%
1995 trend	9.00%	9.00%	9.00%	9.00%
Ultimate trend	6.00%	6.00%	6.00%	6.00%
Years to reach ultimate	11	11	12	12

Plan Trend

	January 1, 1995		January 1, 1994	
	<i>Prior to age 65</i>	<i>Age 65 and after</i>	<i>Prior to age 65</i>	<i>Age 65 and after</i>
1994 trend	N/A	N/A	10.80%	11.40%
1995 trend	9.60%	10.10%	9.60%	10.10%
Ultimate trend	6.40%	6.50%	6.40%	6.50%
Years to reach ultimate	11	11	12	12

Asset Return

Pennsylvania Power & Light Company's investment portfolio consists of approximately 0% equities and 100% bonds. In 1994 the fund is projected to achieve a 1.49% investment return, while the capital markets performed as follows for the first 10 months of 1994.

Large equities (S&P 500 Index)	3.94%
Intermediate/small equities (Frank Russell 2500 Index)	1.83%
Non-U.S. equities (EAFE Index)	10.38%
Bonds (Lehman Brothers Aggregate Index)	-3.67%
Cash equivalents (Salomon Brothers 90-Day T-Bill Index)	3.84%

Other Changes

- ▶ The voluntary retirement program as of January 1, 1995 was recognized assuming an acceptance rate of 60% for employees between the ages of 55 and 59 and 95% for employees age 60 and above.

FAS 106 Cost

Net periodic postretirement benefit cost (FAS 106 cost) is the amount an employer must recognize in its financial statement as the cost of retiree welfare plans. It is determined in accordance with Financial Accounting Standards Board Statement No. 106. FAS 106 cost for the plan is \$25.9 million for fiscal 1995, or 6.6% of payroll.

Change in Cost Since Prior Year

FAS 106 cost increased from \$25.7 million in fiscal 1994 to \$25.9 million primarily because:

- ▶ Expected changes, which were anticipated in the assumptions, increased FAS 106 cost \$0.4 million.
- ▶ Plan experience was different from that expected, which decreased FAS 106 cost \$1.3 million.
- ▶ The rate of return on the fair value of assets was projected to be 1.49% in fiscal 1994. Asset experience increased cost \$0.1 million.
- ▶ Changes in actuarial assumptions decreased FAS 106 cost \$0.4 million.
- ▶ The voluntary retirement program increased FAS 106 cost \$1.4 million.

The net increase in FAS 106 cost is \$0.2 million, or 0.7% over the prior year.

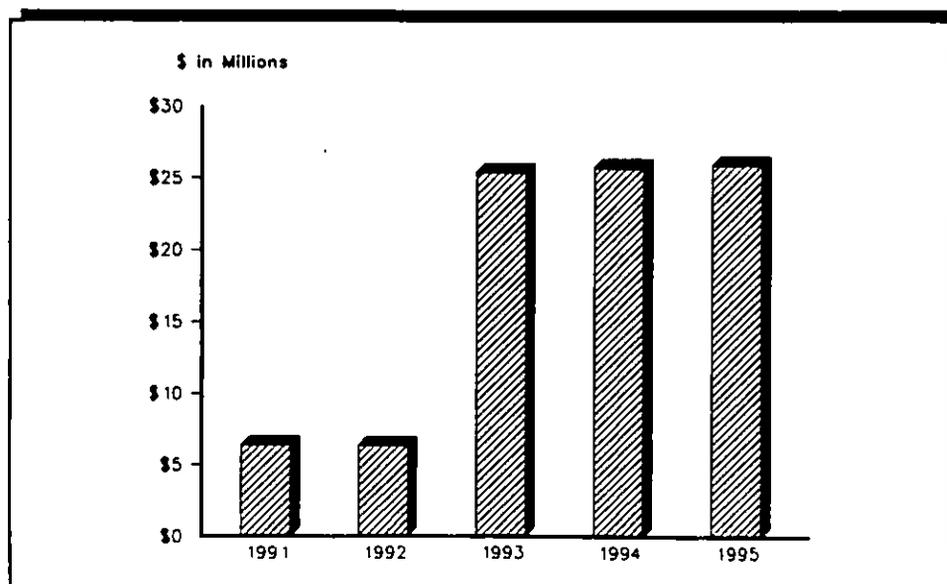
Pattern of Cost

FAS 106 cost has increased in 1994 due to a decrease in discount rates and in 1995 due primarily to the 1994 early retirement program. Costs prior to fiscal 1993 were equal to employer cash flow.

History of Cost		
<i>Fiscal year</i>	<i>Amount</i>	<i>Percent of payroll</i>
1995	\$ 25,856,836	6.6%
1994	25,684,559	6.2
1993	25,398,041	6.2
1992	6,417,380	1.6
1991	6,353,729	1.7

The chart that follows shows the postretirement welfare cost on a funding basis for pre-adoption years (before 1993) and on FAS 106 accounting standard beginning in 1993:

FAS 106 Cost



Forecast

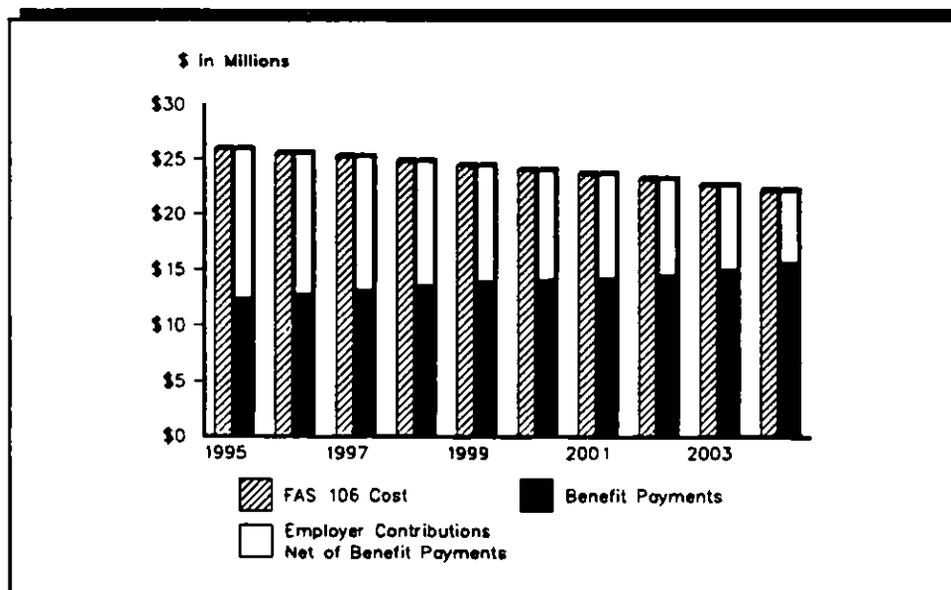
FAS 106 cost is generally expected to decrease as a dollar amount and as a percentage of payroll over the next 10 years because of PP&L's policy to fund benefit obligations. This assumes that all assumptions used in the valuation are realized over that period.

Over the 10-year period, expected FAS 106 cost decreases from \$25.9 million to \$22.1 million. It decreases from 6.6% of payroll to 3.7% of payroll due to the amortization of the transition obligation, which is constant over the 10-year period, and due to the funding policy which is expected to result in increasing returns on assets (which reduce FAS cost).

Based on the company's funding policy, FAS 106 costs and company contributions are expected to be identical.

For projections, the active work force was assumed to remain constant, after reflecting reductions in employment due to the 1994 early retirement program.

Projected FAS 106 Cost and Contributions



Funded Status

The funded status is measured by comparing the fair value of assets with the accumulated postretirement benefit obligation (APBO). The APBO is the portion of the total present value of projected benefits allocated to prior years.

The plan's funded percentage (fair value of assets divided by APBO) is 11.3% as of January 1, 1995. This percentage is based on a fair value of assets of \$23.4 million and an APBO of \$206.9 million.

Change in Funded Status Since Prior Year

The funded percentage increased from 7.3% as of January 1, 1994 to 11.3% as of January 1, 1995 primarily because:

- ▶ Expected changes, which were anticipated in the assumptions, increased funded percentage by 4.2%.
- ▶ Plan experience was different than expected, which increased the funded percentage 0.8%.
- ▶ The fair value of assets was projected to return 1.5%, which decreased the funded percentage 0.6%.
- ▶ Changes in long-term interest rates resulted in the increase of the discount rate, which increased the funded percentage 0.8%.
- ▶ The Voluntary Retirement Program decreased the funded percentage 1.2%.

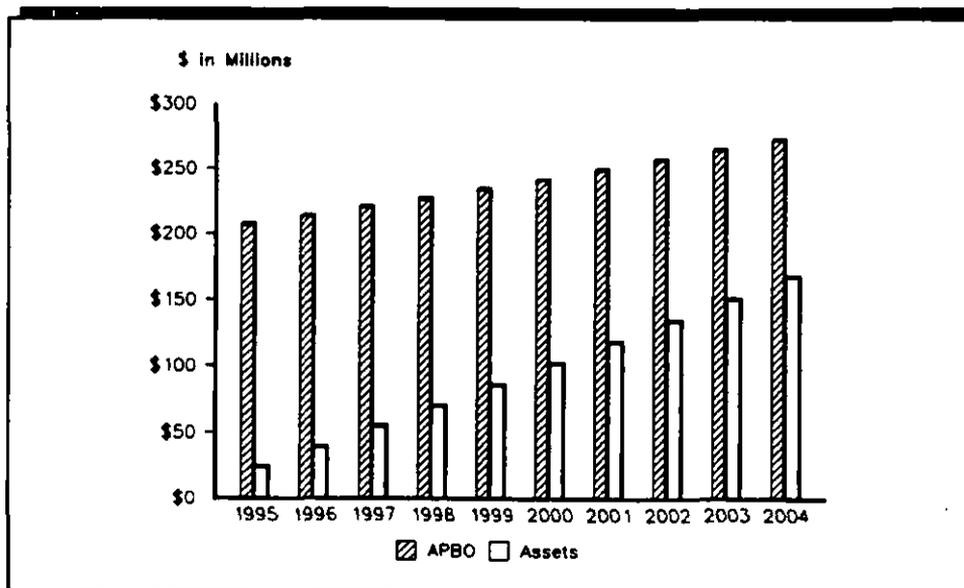
Forecast

The APBO is expected to grow from \$206.9 million in fiscal 1995 to \$272.1 million by fiscal 2004. This represents an average rate of increase of 3.1% per year over the next 10 years.

Funded percentages are generally expected to increase in the next 10 years as assets will tend to increase faster than liabilities. This assumes a continuation of the current funding policy, and assumes that all assumptions used in the valuation are realized over the next 10 years.

The funded percentage is expected to grow from 11.3% in fiscal 1995 to 61.3% by the end of the 10-year period.

For projections, the active work force is assumed to remain constant.

Projected FAS 106 Funded Status

Supplemental Information

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<i>Basic Results for FAS 106 Cost</i>	<i>SI-2</i>
<i>FAS 106 Cost</i>	<i>SI-5</i>
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Asset Values

Fair Value

As of January 1, 1994	\$ 14,848,470
Estimated employer contributions during the year	16,773,235*
Retiree contributions during the year	0
Assumed disbursements during the year	8,500,809
Assumed investment return during the year	278,067
Estimated as of January 1, 1995	\$ 23,398,963
Rate of return	1.49%

Market-Related Value for FAS 106 Cost

As of January 1, 1994	\$ 14,848,470
As of January 1, 1995	23,398,963
Rate of return	1.49%

- * Includes contributions of \$8,172,426 to existing VEBA accounts plus \$100,000 to establish a new MCP medical account VEBA plus \$8,500,809 in estimated disbursements.

Basic Results for FAS 106 Cost

	January 1, 1995			January 1, 1994
	Union	MCP	Total	
Service Cost				
Medical	\$ 1,756,672	\$ 970,150	\$ 2,726,822	\$ 3,186,712
Life insurance	<u>379,064</u>	<u>604,839</u>	<u>983,903</u>	<u>1,099,279</u>
Total	\$ 2,135,736	\$ 1,574,989	\$ 3,710,725	\$ 4,285,991
Accumulated Postretirement Benefit Obligation (APBO)				
Medical:				
▶ Active employees fully eligible for benefits	\$ 6,267,823	\$ 4,425,071	\$ 10,692,894	\$ 25,707,879
▶ Other active employees	31,191,783	19,329,883	50,521,466	55,704,402
▶ Current retirees	<u>54,813,859</u>	<u>47,299,417</u>	<u>102,113,276</u>	<u>77,320,646</u>
▶ Total	\$ 92,273,465	\$ 71,054,171	\$ 163,327,636	\$ 158,732,927
Life insurance:				
▶ Active employees fully eligible for benefits	\$ 1,023,335	\$ 1,887,294	\$ 2,910,629	\$ 7,033,684
▶ Other active employees	6,687,069	11,619,892	18,306,961	19,480,428
▶ Current retirees	<u>8,059,388</u>	<u>14,311,605</u>	<u>22,370,993</u>	<u>17,725,711</u>
▶ Total	\$ 15,769,792	\$ 27,818,791	\$ 43,588,583	\$ 44,239,823
All benefits:				
▶ Active employees fully eligible for benefits	\$ 7,291,158	\$ 6,312,365	\$ 13,603,523	\$ 32,741,563
▶ Other active employees	37,878,852	30,949,575	68,828,427	75,184,830
▶ Current retirees	<u>62,873,247</u>	<u>61,611,022</u>	<u>124,484,269</u>	<u>95,046,357</u>
▶ Total	\$ 108,043,257	\$ 98,872,962	\$ 206,916,219	\$ 202,972,750

	January 1, 1995			January 1, 1994
	Union	MCP	Total	
Additional Obligation for Future Service				
Medical	\$ 15,252,207	\$ 8,049,472	\$ 23,301,679	\$ 28,673,010
Life insurance	<u>3,702,177</u>	<u>5,622,684</u>	<u>9,324,861</u>	<u>10,940,165</u>
Total	\$ 18,954,384	\$ 13,672,156	\$ 32,626,540	\$ 39,613,175
Expected Postretirement Benefit Obligation (EPBO)				
Medical	\$ 107,525,672	\$ 79,103,643	\$ 186,629,315	\$ 187,405,937
Life insurance	<u>19,471,969</u>	<u>33,441,475</u>	<u>52,913,444</u>	<u>55,179,988</u>
Total	\$ 126,997,641	\$ 112,545,118	\$ 239,542,759	\$ 242,585,925
Assets				
Fair value (FV)	\$ 18,460,817	\$ 4,938,146	\$ 23,398,963	\$ 14,848,470
Unrecognized investment losses (gains)	0	0	0	0
Market-related value (MRV)	18,460,817	4,938,146	23,398,963	14,848,470
Funded Status				
Unfunded APBO (APBO - FV)	\$ 89,582,440	\$ 93,934,816	\$ 183,517,256	\$ 188,124,280
APBO funded percentage (FV + APBO)	17.1%	5.0%	11.3%	7.3%

January 1, 1995 January 1, 1994

Key Economic Assumptions

Discount rate	7.50%	7.00%
Salary increase rate	5.70%	5.70%
Pre-tax return on plan assets	6.50%	6.50%
Post-tax rate*	3.58%	3.58%
Plan trend (prior to age 65):		
▶ First year	9.60%	10.80%
▶ Ultimate	6.40%	6.40%
▶ Years to reach ultimate	11	12
Plan trend (age 65 and after):		
▶ First year	10.10%	11.40%
▶ Ultimate	6.50%	6.50%
▶ Years to reach ultimate	11	12

* Applicable only to management medical VEBA investment income.

FAS 106 Cost

	January 1, 1995			January 1, 1994
	Union	MCP	Total	
FAS 106 Cost				
Service cost	\$ 2,135,736	\$ 1,574,989	\$ 3,710,725	\$ 4,285,991
Interest cost	8,028,286	7,310,605	15,338,891	14,189,241
Expected return on assets	(1,416,605)	(467,748)	(1,884,353)	(1,497,071)
Amortization of:				
▶ Transition obligation	4,411,192	4,280,381	8,691,573	8,691,573
▶ Prior service cost	0	0	0	0
▶ Losses (gains)	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,825</u>
▶ Total	\$ 4,411,192	\$ 4,280,381	\$ 8,691,573	\$ 8,706,398
FAS 106 cost	13,158,609	12,698,227	25,856,836	25,684,559
Percent of payroll	6.2%	7.2%	6.6%	6.2%
Per active employee	\$ 2,872	\$ 4,966	\$ 3,622	\$ 3,257

Change in FAS 106 Cost

FAS 106 cost for fiscal 1994 \$ 25,684,559

Change from fiscal 1994 to fiscal 1995:

▶ Expected change	403,415
▶ Actuarial loss (gain) from plan experience	(1,311,172)
▶ Actuarial loss (gain) from assets	79,235
▶ Change in assumptions	(408,579)
▶ Change in plan provisions	0
▶ Voluntary retirement program	<u>1,409,378</u>
FAS 106 cost for fiscal 1995	\$ 25,856,836

Other Accounting Information

	January 1, 1995	January 1, 1994
Reconciliation of Funded Status		
Accumulated postretirement benefit obligation (APBO):		
▶ Active employees fully eligible for benefits	\$ (13,603,523)	\$ (32,741,563)
▶ Other active employees	(68,828,427)	(75,184,830)
▶ Current retirees	<u>(124,484,269)</u>	<u>(95,046,357)</u>
▶ Total	\$ (206,916,219)	\$ (202,972,750)
Fair value of assets	<u>23,398,963</u>	<u>14,848,470</u>
APBO (in excess of) less than fair value of assets	\$ (183,517,256)	\$ (188,124,280)
Unrecognized amounts:		
▶ Transition obligation (asset)	156,448,305	165,139,878
▶ Prior service cost	0	0
▶ Net loss (gain)	<u>15,745,913</u>	<u>20,572,688</u>
▶ Total	\$ 172,194,218	\$ 185,712,566
Prepaid (accrued) postretirement benefit cost	\$ (11,323,038)	\$ (2,411,714)
Effect of One-Percentage-Point Increase in Health Care Cost Trend		
Increase in components of FAS 106 cost:		
▶ Service cost	\$ 227,364	\$ 292,607
▶ Interest cost	<u>724,475</u>	<u>802,652</u>
▶ Total	\$ 951,839	\$ 1,095,259
Increase in APBO	9,432,290	11,173,850

**Development of Prepaid
(Accrued) Postretirement
Benefit Cost**

Prepaid (accrued) postretirement benefit cost, January 1, 1994	\$ (2,411,714)
Cost recognized during the year	(25,684,559)
Employer cash flow during the year	<u>16,773,235</u>
Prepaid (accrued) postretirement benefit cost, January 1, 1995	\$ (11,323,038)

Note: This table uses the FAS 106 sign convention. The amounts shown are based on data as of the valuation date, which may not have been available when the company's financial statement was prepared. Therefore, these amounts may differ from those in the financial statement.

Incurred Benefits and Administrative Expenses

	Projected 1995		
	Union	MCP	Total
Medical			
Gross disbursements	\$ 5,516,742	\$ 4,706,166	\$ 10,222,908
Retiree contributions	<u>0</u>	<u>0</u>	<u>0</u>
Disbursements	\$ 5,516,742	\$ 4,706,166	\$ 10,222,908
Life insurance			
Gross disbursements	\$ 869,037	\$ 1,349,735	\$ 2,218,772
Retiree contributions	<u>0</u>	<u>0</u>	<u>0</u>
Disbursements	\$ 869,037	\$ 1,349,735	\$ 2,218,772
Total			
Gross disbursements	\$ 6,385,779	\$ 6,055,901	\$ 12,441,680
Retiree contributions	<u>0</u>	<u>0</u>	<u>0</u>
Disbursements	\$ 6,385,779	\$ 6,055,901	\$ 12,441,680

Forecast Results appear on the following page.

Forecast Results (dollars in thousands)

	1995	1996	1997	1998
FAS 106 Cost				
Amount	\$ 25,857	\$ 25,512	\$ 25,196	\$ 24,753
Percent of estimated payroll	6.6%	6.2%	5.8%	5.4%
Employer Cash Flow				
Amount	\$ 25,857	\$ 25,512	\$ 25,196	\$ 24,753
Percent of payroll	6.6%	6.2%	5.8%	5.4%
Incurred Benefits and Expenses				
Gross	\$ 12,442	\$ 12,784	\$ 13,229	\$ 13,628
Retiree contributions	0	0	0	53
Net	12,442	12,784	13,229	13,575
Funded Status				
APBO	\$ 206,916	\$ 213,524	\$ 220,289	\$ 227,148
Fair value of assets	23,399	38,698	54,155	69,706
Funded percentage	11.3%	18.1%	24.6%	30.7%
Unrecognized Obligation				
Accrued postretirement benefit cost	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323
Unrecognized obligation	172,194	163,503	154,811	146,119
Demographics				
Active employees	7,138	7,138	7,138	7,138
Retirees	2,692	2,594	2,499	2,410
Total	9,830	9,732	9,637	9,548
Estimated payroll	\$ 390,000	\$ 411,527	\$ 433,868	\$ 456,971
Key Economic Assumptions				
Discount rate	7.50%	7.50%	7.50%	7.50%
After-tax return on plan assets				
▶ Management medical	3.58%	3.58%	3.58%	3.58%
▶ Union medical and life insurance	6.50%	6.50%	6.50%	6.50%
Salary increase rate	5.70%	5.70%	5.70%	5.70%
Plan trend:				
▶ Prior to age 65	9.60%	9.60%	8.50%	8.50%
▶ Age 65 and after	10.10%	10.00%	8.80%	8.80%

1999	2000	2001	2002	2003	2004
\$ 24,381	\$ 23,993	\$ 23,629	\$ 23,076	\$ 22,579	\$ 22,118
5.1%	4.8%	4.5%	4.2%	3.9%	3.7%
\$ 24,381	\$ 23,993	\$ 23,629	\$ 23,076	\$ 22,579	\$ 22,118
5.1%	4.8%	4.5%	4.2%	3.9%	3.7%
\$ 14,127	\$ 14,706	\$ 15,302	\$ 16,131	\$ 17,326	\$ 18,608
230	588	1,085	1,620	2,309	3,056
13,897	14,138	14,217	14,511	15,017	15,552
\$ 234,080	\$ 241,190	\$ 248,559	\$ 256,392	\$ 264,303	\$ 272,138
85,329	101,131	117,191	133,715	150,318	166,844
36.5%	41.9%	47.1%	52.2%	56.9%	61.3%
\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323
137,428	128,736	120,045	111,354	102,662	93,971
7,138	7,138	7,138	7,138	7,138	7,138
2,331	2,261	2,201	2,169	2,162	2,187
9,469	9,399	9,339	9,307	9,300	9,325
\$ 480,481	\$ 504,526	\$ 528,887	\$ 552,591	\$ 575,799	\$ 598,484
7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
3.58%	3.58%	3.58%	3.58%	3.58%	3.58%
6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
5.70%	5.70%	5.70%	5.70%	5.70%	5.70%
8.50%	7.90%	7.90%	7.40%	7.40%	6.80%
8.80%	8.20%	8.20%	7.60%	7.60%	7.00%

Actuarial Assumptions and Methods

FAS 106 Cost

Economic Assumptions

Discount rate	7.50%
Pre-tax return on plan assets	6.50%
After-tax rate of return on plan assets	3.58%
Salary increase rate	5.70%

Medical Benefit Assumptions

Average per capita claims cost:	<i>Age</i>	<i>Retiree</i>	<i>Dependents</i>
▶ Overall average	< 65	\$ 3,634	\$3,163
	≥ 65	1,693	1,429
▶ Prior to age 65	< 55	2,238	2,450
	55 - 59	2,986	2,986
	60 - 64	3,770	3,423
▶ Age 65 and after (net of Medicare)	65 - 69	1,418	1,198
	70 - 74	1,566	1,366
	75 - 79	1,805	1,470
	80 - 84	1,977	1,610
	≥ 85	2,049	1,668

FAS 106 Cost

Plan trend rate:

- ▶ Medical costs prior to age 65 9.60% in 1995 reducing for 11 years, reaching 6.40% in 2006 and after.
- ▶ Medical costs age 65 and later 10.1% in 1995 reducing 11 years, reaching 6.50% in 2006 and after, adjusted for balance billing limits.
- ▶ Medicare covered charges Same as age 65 and later medical cost increases, adjusted for balance billing limits.
- ▶ Medicare Part A deductible Same as age 65 and later cost increases.
- ▶ Retiree contributions Same as applicable to medical cost increases.

Administrative expenses Included in above per capita costs.

Demographic Assumptions

FAS 106 cost:

- ▶ Mortality 1983 Group Annuity Mortality Table
- ▶ Termination Rates varying by age and sex.
Sample rates:

<i>Age</i>	<i>Male</i>	<i>Female</i>
25	0.050	0.072
40	0.000	0.000
55	0.000	0.000
- ▶ Disability None
- ▶ Retirement Rates varying by age, with average retirement age of 62.
Sample rates:

<i>Age</i>	<i>Rate</i>
55	1%
62	25%
65	75%
67	100%
- ▶ Percentage married 85% males; 50% females.

- ▶ Spouse ages Wives 3 years younger than husbands.
- ▶ Pay Annualized base salary as of July 1, 1994 increased by the assumed rate of salary increase to estimate the January 1, 1995 rate of pay.
- ▶ Participation rates

	<i>Employee</i>	<i>Dependent</i>
Medical	100%	100%
Life insurance	100%	N/A

Employer contributions Same as FAS 106 cost assumptions.

Forecast Assumptions

FAS 106 cost:

- ▶ Forecast valuation Same as January 1, 1995 valuation.
- ▶ Asset experience Return follows valuation assumptions.
- ▶ Claims experience Cost increases follow valuation assumptions.
- ▶ Demographic Experience follows valuation assumptions.
- ▶ Population Constant number of active employees.

▶ New employee distribution

<i>Hire age</i>	<u><i>Union</i></u>		<u><i>MCP</i></u>		<i>Total</i>
	<i>Male</i>	<i>Female</i>	<i>Male</i>	<i>Female</i>	
< 25	0.0%	0.0%	0.0%	0.0%	0.0%
25 - 29	42.0	0.0	16.0	0.0	58.0
30 - 39	0.0	36.0	0.0	6.0	42.0
≥ 40	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	42.0	36.0	16.0	6.0	100.00

Employer contributions Same as FAS 106 cost assumptions.

Actuarial Methods

FAS 106 cost:

- ▶ Service cost and APBO Projected unit credit actuarial cost method, allocated from date of hire to full eligibility date.
- ▶ Market-related value of assets The market-related value is equal to the fair value.

- ▶ Development of claims cost Weighted average of experience for 1991, 1992, and 1993 projected to 1995 using trend factors of 11% for 1991 to 1992, 10% for 1992 to 1993, and 9% thereafter.

Employer contributions:

- ▶ Normal cost and actuarial accrued liability Entry age normal actuarial cost method; entry age not before January 1, 1993.
- ▶ Actuarial value of assets The actuarial value of assets is equal to the fair value.
- ▶ Development of claims cost Weighted average of experience for 1991, 1992, and 1993 projected to 1995 using trend factors of 11% for 1991 to 1992, 10% for 1992 to 1993, and 9% thereafter.

Benefits Not Valued All benefits were valued.

Change in Methods and Assumptions Since Last Year

- FAS 106 cost The discount rate was changed from 7.0% to 7.5%.
- Employer contributions None

Data Sources

Towers Perrin used asset data supplied by the Company. The Company furnished the claims cost data, as well as the accrued postretirement benefits cost as of December 31, 1994. Data was reviewed for reasonableness and consistency, but no audit was performed. We are aware of no errors or omissions in the data that would have a significant effect on the results of our calculation. The voluntary retirement program was recognized by assuming that 60% of employees between the ages of 55 and 59, and 95% of employees age 60 and over accepted the program.

Employee Data

The company supplied a census of all employees as of July 1, 1994 for the 1995 valuation and as of July 1, 1993 for the 1994 valuation. Numbers as of January 1, 1995 reflect the voluntary retirement program.

	January 1, 1995	January 1, 1994
Active Employees		
Number:		
▶ Fully eligible for benefits	401	865
▶ Other	6,737	7,022
▶ Total	7,138	7,887
Average age	43.7	44.0
Average past service	17.9	17.8
Average future service:		
▶ To full eligibility age	11.7	12.1
▶ To expected retirement	19.1	18.6
Average pay	\$ 48,210	\$ 46,572
Total valuation pay (\$000)	344,119	367,312
Total estimated payroll (\$000)	390,000	415,000

Retired Employees

Retired employees and surviving spouses:

▶ Number:		
- Under age 65	824	256
- At and over age 65	1,868	1,871
- Total	2,692	2,127
▶ Average age	73.0	73.7
Dependents:		
▶ Number:		
- Under age 65	905	444
- At and over age 65	1,215	1,217
- Total	2,120	1,661
▶ Average age	66.8	69.8

Plan Provisions

Medical Benefits

Eligibility	Normal or early retirement.
Dependent eligibility	Spouse and unmarried children under age 19 or full-time student under age 23.
Survivor eligibility	Eligibility continues beyond death of retiree or active employee eligible to retire with payment of full cost required.
Postretirement contributions	None.
Pre-65 benefits	Basic plus major medical; \$150 deductible per individual with a maximum of two deductibles per family (\$300); \$2,500 per person per year out-of-pocket limit; lifetime maximum of \$1,000,000 per person.
Post-65 benefits	Same plan as pre-65 with basic medical changed to Medicare fill-in and major medical changed to retiree major medical plan. Lifetime maximum on major medical of \$250,000 per person.
Medicare coordination	Benefit reduced by Medicare benefit for major medical.
Medicare fill-in benefits	Medicare Part "A": 100% for Part "A" deductible and co-payments (also 30 days of hospital coverage after Medicare). Medicare Part "B": 80% for Part "B" deductible and the 20% employee coinsurance.
Prescription drug	Mail order or Card Plan with individual paying \$7 per prescription for generic drugs (adjustment for brand name drugs).
Defined dollar caps	For employees retiring on or after April 1, 1993, the Company will contribute up to \$4,200 per individual (\$8,400 per couple) annually toward payment of the cost of medical insurance for retirees and their spouses under age 65 and up to \$1,600 per individual (\$3,200 per couple) for retirees age 65 or over. Actual cap may be higher because the individual's contribution from April 1 until March 31 will be based on the actual cost for the prior year. Pre-1993 retirees are grandfathered under the prior uncapped plan.

**Life Insurance
Benefits**

Eligibility Normal or early retirement.

Postretirement
contributions None.

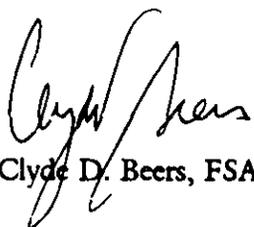
Benefits Management: 2 times salary rounded up to next \$1,000 with maximum of \$900,000. Coverage reduces 12.5% annually beginning at age 65, down to 25% of pre-age 65 coverage.
Union: 2 times pay up to age 65 reducing in 6 level steps to \$7,500 at age 70 (minimum benefit \$10,000 for former Scranton employees).

Actuarial Certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices.

The actuarial assumptions employed in the development of FAS 106 cost have been selected by the plan sponsor, with the concurrence of Towers Perrin. Statement No. 106 of the Financial Accounting Standards Board requires that each significant assumption "individually represents the best estimate of a particular future event."

The actuarial assumptions and methods employed in the development of the contribution limits have been selected by Towers Perrin, with the concurrence of the plan sponsor. The Internal Revenue Code requires the use of reasonable assumptions.



Clyde D. Beers, FSA



Elliott Cobin, ASA, MAAA

Towers Perrin

December 1994