

**PENNSYLVANIA POWER & LIGHT COMPANY**

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

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

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PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 1

COST ALLOCATION STUDY -

INDEX

HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994

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**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

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

**PREFACE**

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

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

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

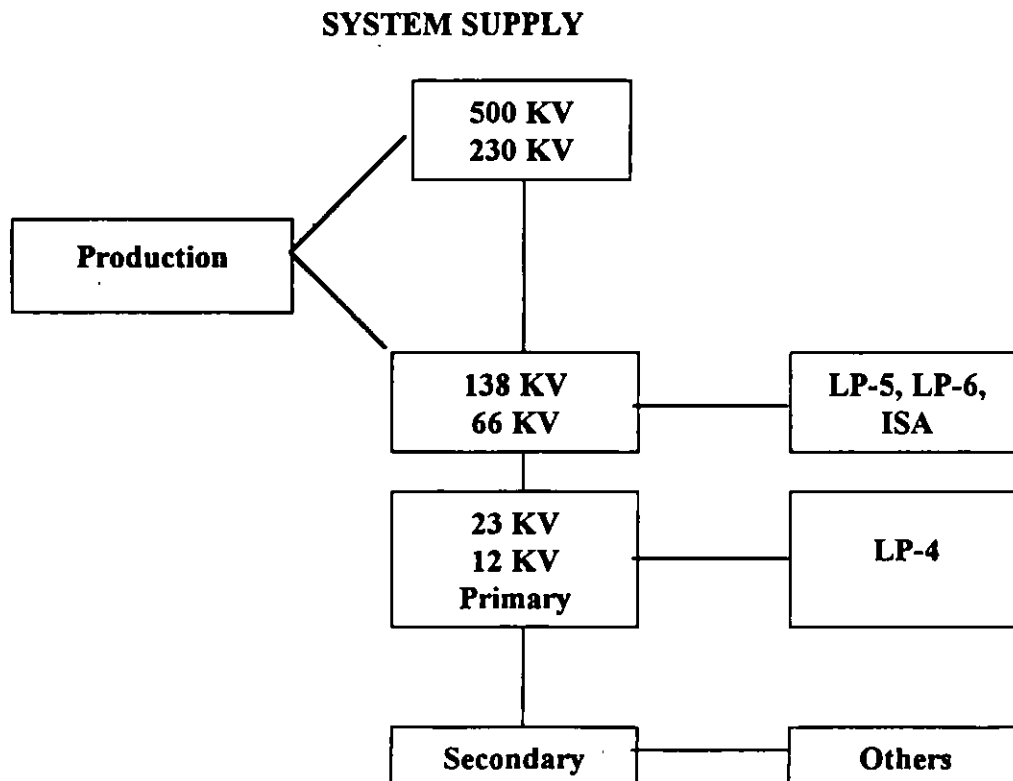
1. Operation and maintenance expenses.
2. Depreciation and amortization expenses associated with the investment of utility facilities.
3. Taxes, including income taxes.
4. Return on net investment in utility facilities, fuel stocks, materials and supplies, and other working capital requirements, collectively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

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

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

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

The following block diagram illustrates this functional breakdown:



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

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

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

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

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

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

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

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

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**SUMMARY OF COST ALLOCATION STUDY RESULTS**

**PRESENT & PROPOSED RATES**

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

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

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

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



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3				2,329,734	950,994	21,502	160,002	529,880	289,534
4	RR			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	ECR			0	0	0	0	0	0
6	STAS			-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	SBRCA			2,259,659	924,107	20,754	155,930	514,405	280,049
8			RRT	24,486	6,061	489	1,255	7,473	4,525
9	ANN			6,783	3,364	26	1,260	1,465	361
10			R11	2,290,928	933,532	21,269	158,445	523,343	284,935
11			RRTT	132,824	52,857	2,069	6,574	28,136	17,408
12			ROD	2,423,752	986,389	23,338	165,019	551,479	302,343
			ROT						
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17			EOPP1	292,830	106,974	3,876	13,546	63,866	42,062
18			EOP01	330,098	126,887	5,517	15,315	72,569	45,057
19			EE10T	1,035,420	384,092	14,767	47,938	226,358	146,541
20			EE20	9,986	3,971	192	464	2,208	1,313
21			EE30	88,735	50,013	2,038	7,100	14,458	5,236
22			EOMT1	270,292	152,564	4,364	16,993	40,839	22,702
23			EE00T	1,404,433	590,640	21,361	72,495	283,863	175,792
24	DEPRECIATION EXPENSE								
25			ED10	209,147	83,172	4,003	9,725	46,230	27,510
26			ED20	7,506	2,996	144	350	1,666	991
27			ED30	65,934	39,182	1,454	5,127	9,778	3,097
28			ED88	10,597	5,365	198	636	1,886	1,024
29			ED0ST	293,184	130,715	5,799	15,838	59,560	32,622
30			ED97T	0	0	0	0	0	0
31			ED00	293,184	130,715	5,799	15,838	59,560	32,622
32	AMORTIZATION EXPENSE								
33			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TAXES								
35			ET1	29,965	13,619	603	1,650	6,086	3,268
36			ET001	57,597	26,939	1,111	3,256	11,250	6,119
37			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
38			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
39			TXG	100,801	41,076	935	6,972	23,027	12,537
40			TSF1	199,987	57,863	-3,520	25,020	67,925	30,391
41			TEX1	368,714	133,758	-1,195	36,281	103,306	48,910
42			TEXP1	1,995,520	826,970	24,612	121,321	431,079	248,004
43			PRRTN	428,232	159,419	-1,274	43,698	120,400	54,339
44			RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
45			PRRTR	8.69	7.07	-1.28	15.96	12.10	10.22
46			PRCLRT	100.0	81.3	-14.8	183.7	139.3	117.6

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE	RR		277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA		-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY		RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN		4,900	0	0	-323	106	0
9	LATE PAY CHARGES		R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES		ROOT	19,802	589	1,464	2,788	1,093	44
12	TOTAL OPERATING REVENUES		ROT	291,642	9,559	18,364	52,179	22,226	1,214
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES		EOPP1	50,468	1,436	3,628	5,881	988	105
18	OTHER PRODUCTION		EOP01	50,952	1,588	3,906	7,353	825	129
19	TOTAL PRODUCTION		EE10T	172,943	5,048	12,659	21,465	3,228	381
20	TRANSMISSION		EE20	1,416	48	115	237	18	4
21	DISTRIBUTION		EE30	2,210	83	192	2,046	5,353	6
22	OTHER OPER & MAINT EXP		EOMT1	23,702	766	1,858	4,563	1,878	63
23	TOTAL OPER & MAINT EXPENSES		EE00T	200,271	5,945	14,824	28,311	10,477	454
24	DEPRECIATION EXPENSE								
25	PRODUCTION								
26	TRANSMISSION		ED10	29,663	993	2,395	4,975	394	87
27	DISTRIBUTION		ED20	1,068	28	67	179	14	3
28	OTHER DEPREC EXP		ED30	1,301	46	109	1,344	4,492	4
29	TOTAL DEPRECIATION EXPENSE		ED88	1,027	34	83	214	127	3
30	AMORTIZATION EXP (ACCT 406)		ED0ST	33,059	1,101	2,654	6,712	5,027	97
31	TOTAL DEPRECIATION AND		ED97T	0	0	0	0	0	0
32	AMORTIZATION EXPENSE		ED00	33,059	1,101	2,654	6,712	5,027	97
33	MISC ALLOWABLE EXPENSES								
			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TAXES								
35	-OTHER CAPITAL STOCK		ET1	3,198	106	255	690	481	9
36	-OTHER N/O CAP STOCK		ET001	6,102	201	483	1,262	858	16
37	DEFERRED INCOME TAXES		TXT	-3,114	-102	-251	-273	658	-9
38	NET INV TAX CR		TX91	-976	-32	-78	-215	-173	-3
39	GROSS RECEIPTS TAX		TX6	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES		TSF1	17,035	816	-152	4,968	-613	254
41	TOTAL TAXES		TEX1	34,205	1,385	1,002	8,604	2,140	318
42	TOTAL OPERATING EXP		TEXP1	257,477	8,095	17,669	41,944	17,509	840
43	RETURN (LN 12 - 42)		PRERTN	34,165	1,464	695	10,235	4,717	374
44	TOTAL RATE BASE		RBX	517,449	17,049	41,130	112,973	83,382	1,501
45	RATE OF RETURN (LN 43 / RBX)		PRRTR	6.60	8.59	1.69	9.06	5.66	24.91
46	CLASS RATE IN % OF TOTAL		PRCLRT	76.0	98.9	19.5	104.3	65.1	286.8

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

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

PART 3

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

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

**PENNSYLVANIA POWER & LIGHT COMPANY****EXHIBIT JMK 1****COST ALLOCATION STUDY - PRESENT RATES****HISTORIC TEST YEAR ENDED SEPTEMBER 30, 1994**

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

**SECTION III**

**PART I**

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	ELECTRIC PLANT IN SERVICE								
2	PRODUCTION PLANT								
3									
4	NUCLEAR	Q07 A1B	P07	JMK 1	4,024,385	0	452,542	265,610	3,306,233
5	WHOLLY-OWNED COAL	Q08 A1C	P08	JMK 1	1,350,765	46,223	151,896	0	1,152,648
6	OTHER NON-NUCLEAR	Q09 AICC	P09	JMK 1	663,372	0	74,596	0	588,776
7	TOTAL PRODUCTION PLANT		P10		6,038,522	46,223	679,032	265,610	5,047,657
8	TRANSMISSION PLANT								
9	500/230 KV	Q15 A1D	P15	JMK 1	335,298	5,147	37,704	5,147	287,300
10	138/69 KV	Q16 A1D	P16	JMK 1	96,231	1,477	10,821	1,477	82,456
11	TOTAL TRANSMISSION PLANT		P20		431,529	6,624	48,525	6,624	369,756
12	DISTRIBUTION PLANT								
13	SUBSTATIONS								
14	GENERATION STEP-UP	Q26 A1A	P26	JMK 1	6,182	0	0	0	6,182
15	138/69 KV	Q27 A1A	P27	JMK 1	72,747	0	0	0	72,747
16	PRIMARY	Q28 A1A	P28	JMK 1	244,829	0	0	0	244,829
17	SECONDARY	Q29 A1A	P29	JMK 1	5,135	0	0	0	5,135
18	TOTAL SUBSTATIONS		PSS		328,893	0	0	0	328,893
19	OVERHEAD LINES								
20	138/69 KV	Q31 A1A	P31	JMK 1	287,924	0	0	0	287,924
21	PRIMARY	Q32 A1A	P32	JMK 1	239,319	0	0	0	239,319
22	SECONDARY								
23	DEMAND COMPONENT	Q33D A1A	P33D	JMK 1	264,469	0	0	0	264,469
24	CUSTOMER COMPONENT	Q33C A1A	P33C	JMK 1	324,117	0	0	0	324,117
25	STREET LIGHTING	Q34 A1A	P34	JMK 1	30,178	0	0	0	30,178
26	TOTAL OVERHEAD LINES		POL		1,146,007	0	0	0	1,146,007
27	UNDERGROUND LINES								
28	138/69 KV	Q35 A1A	P35	JMK 1	9,376	0	0	0	9,376
29	PRIMARY	Q36 A1A	P36	JMK 1	32,306	0	0	0	32,306
30	SECONDARY								
31	DEMAND COMPONENT	Q37D A1A	P37D	JMK 1	73,077	0	0	0	73,077
32	CUSTOMER COMPONENT	Q37C A1A	P37C	JMK 1	121,951	0	0	0	121,951
33	TOTAL UNDERGROUND LINES		PUG		236,710	0	0	0	236,710
34	LINE TRANSFORMERS								
35	DEMAND COMPONENT	Q38D A1A	P38D	JMK 1	123,015	0	0	0	123,015
36	CUSTOMER COMPONENT	Q38C A1A	P38C	JMK 1	159,454	0	0	0	159,454
37	TOTAL LINE TRANSFORMERS		PLT		282,469	0	0	0	282,469
38	SERVICES								
39	DEMAND COMPONENT	Q39D A1A	P39D	JMK 1	23,805	0	0	0	23,805
40	CUSTOMER COMPONENT	Q39C A1A	P39C	JMK 1	256,919	0	0	0	256,919
41	TOTAL SERVICES		PSV		280,724	0	0	0	280,724
42	METERS	Q43 A1A	P43	JMK 1	79,607	0	0	0	79,607
43	AREA LIGHTING FIXTURES	Q44 A1A	P44	JMK 1	3,897	0	0	0	3,897
44	STREET LIGHTING	Q46 A1A	P46	JMK 1	46,309	0	0	0	46,309
45	TOTAL DISTRIBUTION PLANT		P30		2,404,616	0	0	0	2,404,616
46	DEMAND COMPONENT		P30D		1,382,184	0	0	0	1,382,184
47	CUSTOMER COMPONENT		P30C		1,022,432	0	0	0	1,022,432
48	TOTAL GENERAL PLANT	Q88	P88	JMK 1	273,171	2,357	21,119	5,919	243,776
49	DEMAND COMPONENT		P88D		217,709	2,357	21,119	5,919	188,314
50	CUSTOMER COMPONENT		P88C		55,462	0	0	0	55,462
51	TOTAL INTANGIBLE PLANT	Q95	P95	JMK 1	21,424	185	1,656	464	19,119
52	DEMAND COMPONENT		P95D		17,074	185	1,656	464	14,769
53	CUSTOMER COMPONENT		P95C		4,350	0	0	0	4,350
54	TOTAL ELECTRIC PLANT IN SVC		POST		9,169,262	55,389	750,332	278,617	8,084,924

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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



HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT	
1	ADDITIVE ADJUSTMENTS									
2	PLANT HELD FOR FUTURE USE									
3	PRODUCTION M-D-C	QF10	A1C	PF10	0	0	0	0	0	
4	PRODUCTION OTHER	QF11	A1CC	PF11	0	0	0	0	0	
5	TRANSMISSION PLANT	QF20	A1D	PF20	0	0	0	0	0	
6	DISTRIBUTION PLANT									
7	66-138KV	QF31	A1A	PF31	0	0	0	0	0	
8	PRIMARY	QF32	A1A	PF32	0	0	0	0	0	
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0	
10	DEMAND COMPONENT									
11	CUSTOMER COMPONENT									
12	TOTAL DISTRIBUTION PLANT									
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	
14	DEMAND COMPONENT									
15	CUSTOMER COMPONENT									
16	TOTAL PLANT FUTURE USE									
17	POLLUTION CONTROL PROJECTS									
18	NUCLEAR	IPCA	A1B	PCA0	SCHED C-1	0	0	0	0	
19	WHOLLY-OWNED COAL	IPCB	A1C	PCB0	SCHED C-1	30,231	1,035	3,399	0	25,797
20	OTHER NON-NUCLEAR	IPCC	A1CC	PCC0	SCHED C-1	37,475	0	4,214	0	33,261
21	TOTAL POLLUTION CONTROL									
22	TOTAL ADDITIVE ADJUSTMENTS									
23	DEMAND COMPONENT									
24	CUSTOMER COMPONENT									
25	TOTAL NET ORIG COST RATE BASE									
26	DEMAND COMPONENT									
27	ENERGY COMPONENT									
28	CUSTOMER COMPONENT									
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	WHOLLY-OWNED COAL	M10A	A1C	M10A	SCHED C-4	79,867	2,733	8,981	0	68,153
32	OTHER NON-NUCLEAR	M10B	A1CC	M10B	SCHED C-4	29,123	0	3,275	0	25,848
33	NUCLEAR FUEL	M10C	A1B	M10C	SCHED C-4	0	0	0	0	0
34	TOTAL FUEL									
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	A1B	M11A	SCHED C-4	41,479	0	4,664	2,738	34,077
38	WHOLLY-OWNED COAL	M11B	A1C	M11B	SCHED C-4	45,275	1,549	5,091	0	38,635
39	OTHER NON-NUCLEAR	M11C	A1CC	M11C	SCHED C-4	14,993	0	1,686	0	13,307
40	TOTAL PRODUCTION									
41	TRANS/DIST	M14	AT2	M14	SCHED D-4	101,747	1,549	11,441	2,738	86,019
42	DEMAND COMPONENT									
43	CUSTOMER COMPONENT									
44	TOTAL PLANT M & S									
45	TOTAL FUEL AND M & S									
46	DEMAND COMPONENT									
47	ENERGY COMPONENT									
48	CUSTOMER COMPONENT									
49	WORKING CASH									
50	WORKING CASH O & M	CASH	MCAP	MCA	SCHED C-4	20,671	236	1,576	293	18,566
51	DEMAND COMPONENT									
52	ENERGY COMPONENT									
53	CUSTOMER COMPONENT									

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

PART I

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	WORKING CAPITAL CONTINUED								
2	WORKING CASH CONTINUED								
3	PREPAYMENTS								
4	INSURANCE								
5	NUCLEAR PRODUCTION	MCPA	A1B	MCPA SCHED C-4	2,264	0	255	149	1,860
6	WHOLLY-OWNED COAL PROD	MCPB	A1C	MCPB SCHED C-4	477	16	54	0	407
7	OTHER NON-NUCLEAR PROD	MCPD	A1CC	MCPD SCHED C-4	285	0	32	0	253
8	OTHER PROPERTY	MCPD	AT2	MCPD SCHED C-4	2,521	6	43	6	2,466
9	DEMAND COMPONENT			MCPIDD	1,612	6	43	6	1,557
10	CUSTOMER COMPONENT			MCPIDC	909	0	0	0	909
11	TOTAL PREPAID INSURANCE			MCPIT	5,547	22	384	155	4,986
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF SCHED C-4	172	0	19	12	141
16	POSTAGE	MCPD	K433	MCPD SCHED C-4	156	1	12	4	139
17	DEMAND COMPONENT			MCPD	124	1	12	4	107
18	CUSTOMER COMPONENT			MCPDC	32	0	0	0	32
19	PPUC ANNUAL ASSESS	MCPRE	A1A	MCPRE SCHED C-4	189	0	0	0	189
20	DEMAND COMPONENT			MCPRED	103	0	0	0	103
21	ENERGY COMPONENT			MCPREE	43	0	0	0	43
22	CUSTOMER COMPONENT			MCPREC	43	0	0	0	43
23	MISCELLANEOUS	MCPM	K939	MCPM SCHED C-4	6,760	59	524	146	6,031
24	DEMAND COMPONENT			MCPMD	3,763	32	341	101	3,289
25	ENERGY COMPONENT			MCPME	1,631	27	183	45	1,376
26	CUSTOMER COMPONENT			MCPMC	1,366	0	0	0	1,366
27	TOTAL PREPAYMENTS			MCPPT	12,824	82	939	317	11,486
28	ACCRUED TAXES	MCT	MCAP	MCT SCHED C-4	2,192	25	167	31	1,969
29	DEMAND COMPONENT			MCTD	667	6	62	19	580
30	ENERGY COMPONENT			MCTE	1,358	19	105	12	1,222
31	CUSTOMER COMPONENT			MCTC	168	0	0	0	168
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
34	SEMI ANNUAL INTEREST	AES	MCAP	EAS SCHED C-4	-32,912	-375	-2,510	-467	-29,560
35	DEMAND COMPONENT			EASD	-10,013	-87	-930	-287	-8,709
36	ENERGY COMPONENT			EASE	-20,303	-288	-1,580	-180	-18,335
37	CUSTOMER COMPONENT			EASC	-2,516	0	0	0	-2,516
38	PREFERRED DIVIDEND PAYMENT	AFS	MCAP	FAS SCHED C-4	-874	-10	-67	-12	-785
39	DEMAND COMPONENT			FASD	-266	-2	-25	-8	-231
40	ENERGY COMPONENT			FASE	-541	-8	-42	-4	-487
41	CUSTOMER COMPONENT			FASC	-67	0	0	0	-67
42	TOT INT & PEF DIV PAYMENTS			EAFAT	-33,786	-385	-2,577	-479	-30,345
43	TOTAL WORKING CASH			CMC	1,901	-42	105	162	1,676
44	DEMAND COMPONENT			CMCD	5,478	26	447	178	4,827
45	ENERGY COMPONENT			CMCE	-5,091	-68	-342	-16	-4,665
46	CUSTOMER COMPONENT			CMCC	1,514	0	0	0	1,514
47	TOTAL WORKING CAPITAL			W00	235,947	4,294	24,201	2,955	204,497
48	DEMAND COMPONENT			W00D	122,131	1,629	12,287	2,971	105,244
49	ENERGY COMPONENT			W00E	103,899	2,665	11,914	-16	89,336
50	CUSTOMER COMPONENT			W00C	9,917	0	0	0	9,917
51	TOTAL RATE BASE			RBX	5,794,825	36,185	476,349	175,477	5,106,814
52	DEMAND COMPONENT			RBXD	5,027,934	33,520	463,719	174,869	4,355,826
53	ENERGY COMPONENT			RBXE	110,258	2,665	12,630	608	94,355
54	CUSTOMER COMPONENT			RBXC	656,633	0	0	0	656,633

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	DISTRIBUTION								
3	SUBSTATIONS								
4	GENERATION STEP-UP	G26	A1A	EE26 JMK 1	227	0	0	0	227
5	138/69 KV	G27	A1A	EE27 JMK 1	2,672	0	0	0	2,672
6	PRIMARY	G28	A1A	EE28 JMK 1	8,992	0	0	0	8,992
7	SECONDARY	G29	A1A	EE29 JMK 1	189	0	0	0	189
8	TOTAL SUBSTATIONS			EES5	12,080	0	0	0	12,080
9	OVERHEAD LINES								
10	138/69 KV	G31	A1A	EE31 JMK 1	9,150	0	0	0	9,150
11	PRIMARY	G32	A1A	EE32 JMK 1	7,605	0	0	0	7,605
12	SECONDARY								
13	DEMAND COMPONENT	G33D	A1A	EE33D JMK 1	8,405	0	0	0	8,405
14	CUSTOMER COMPONENT	G33C	A1A	EE33C JMK 1	10,301	0	0	0	10,301
15	STREET LIGHTING	G34	A1A	EE34 JMK 1	959	0	0	0	959
16	TOTAL OVERHEAD LINES			EEOL	36,420	0	0	0	36,420
17	UNDERGROUND LINES								
18	138/69 KV	G35	A1A	EE35 JMK 1	138	0	0	0	138
19	PRIMARY	G36	A1A	EE36 JMK 1	474	0	0	0	474
20	SECONDARY								
21	DEMAND COMPONENT	G37D	A1A	EE37D JMK 1	1,073	0	0	0	1,073
22	CUSTOMER COMPONENT	G37C	A1A	EE37C JMK 1	1,790	0	0	0	1,790
23	TOTAL UNDERGROUND LINES			EEUG	3,475	0	0	0	3,475
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	A1A	EE38D JMK 1	2,021	0	0	0	2,021
26	CUSTOMER COMPONENT	G38C	A1A	EE38C JMK 1	2,619	0	0	0	2,619
27	TOTAL LINE TRANSFORMERS			EELT	4,640	0	0	0	4,640
28	SERVICES								
29	DEMAND COMPONENT	G39D	A1A	EE39D JMK 1	406	0	0	0	406
30	CUSTOMER COMPONENT	G39C	A1A	EE39C JMK 1	4,384	0	0	0	4,384
31	TOTAL SERVICES			EESV	4,790	0	0	0	4,790
32	MISC DIST EXPENSE & RENTS	G42	A1A	EE42 JMK 1	11,841	0	0	0	11,841
33	DEMAND COMPONENT			EE42D	6,806	0	0	0	6,806
34	CUSTOMER COMPONENT			EE42C	5,035	0	0	0	5,035
35	METERS	G43	A1A	EE43 JMK 1	10,037	0	0	0	10,037
36	STREET LIGHTING	G46	A1A	EE46 JMK 1	2,427	0	0	0	2,427
37	CUSTOMER INSTALLATIONS	G47	A1A	EE47 JMK 1	3,856	0	0	0	3,856
38	TOTAL DISTRIBUTION			EE30	89,566	0	0	0	89,566
39	DEMAND COMPONENT			EE30D	48,158	0	0	0	48,158
40	CUSTOMER COMPONENT			EE30C	41,408	0	0	0	41,408
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	A1A	EE50 JMK 1	8,927	0	0	0	8,927
43	UNCOLLECTIBLE	G51	A1A	EE51 JMK 1	17,367	0	0	0	17,367
44	OTHER	G55	A1A	EE55 JMK 1	24,456	0	0	0	24,456
45	TOTAL CUSTOMER ACCTS			EE56	50,750	0	0	0	50,750
46	CUST SERVICE & INFORMATION	G60	A1A	EE60 JMK 1	17,114	0	0	0	17,114
47	SALES	G65	A1A	EE65 JMK 1	4,669	0	0	0	4,669
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	A1A	EE70 JMK 1	2,645	0	0	0	2,645
50	DEMAND COMPONENT			EE70D	1,442	0	0	0	1,442
51	ENERGY COMPONENT			EE70E	603	0	0	0	603
52	CUSTOMER COMPONENT			EE70C	599	0	0	0	599

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	FERC REGULATORY	G71	A1A	EE71 JMK 1	548	0	0	0	548
3	DEMAND COMPONENT			EE710	299	0	0	0	299
4	ENERGY COMPONENT			EE71E	125	0	0	0	125
5	CUSTOMER COMPONENT			EE71C	124	0	0	0	124
6	PROPERTY INSURANCE								
7	NUCLEAR PRODUCTION	G72A	A1B	EE72A JMK 1	5,525	0	621	365	4,539
8	WHOLLY-OWNED COAL PROD	G72B	A1C	EE72B JMK 1	419	14	47	0	358
9	OTHER NON-NUCLEAR PROD	G72C	A1CC	EE72C JMK 1	250	0	28	0	222
10	OTHER PROPERTY	G72D	AT2	EE72D JMK 1	2,214	5	38	5	2,166
11	DEMAND COMPONENT			EE72DD	1,416	5	38	5	1,368
12	CUSTOMER COMPONENT			EE72DC	798	0	0	0	798
13	TOTAL PROPERTY INSURANCE			EE72T	8,408	19	734	370	7,285
14	EMPLOYEE BENEFITS	G73	K939	EE73 JMK 1	70,351	615	5,450	1,517	62,769
15	DEMAND COMPONENT			EE73D	39,163	335	3,542	1,057	34,229
16	ENERGY COMPONENT			EE73E	16,969	280	1,908	460	14,321
17	CUSTOMER COMPONENT			EE73C	14,218	0	0	0	14,218
18	OTHER A & G	G75	K929	EE75 JMK 1	89,889	786	6,964	1,938	80,201
19	DEMAND COMPONENT			EE75D	50,040	428	4,526	1,350	43,736
20	ENERGY COMPONENT			EE75E	21,682	358	2,438	588	18,298
21	CUSTOMER COMPONENT			EE75C	18,167	0	0	0	18,167
22	TOT ADMIN & GENERAL EXPENSES			EE79	171,841	1,420	13,148	3,825	153,448
23	DEMAND COMPONENT			EE79D	98,554	783	8,801	2,777	86,193
24	ENERGY COMPONENT			EE79E	39,380	637	4,347	1,048	33,348
25	CUSTOMER COMPONENT			EE79C	33,907	0	0	0	33,907
26	TOTAL O & M BEFORE ADJUST			EE80	1,563,097	17,093	117,011	21,777	1,407,216
27	DEMAND COMPONENT			EE80D	421,908	2,561	38,076	12,831	368,440
28	ENERGY COMPONENT			EE80E	998,011	14,532	78,935	8,946	895,598
29	CUSTOMER COMPONENT			EE80C	143,178	0	0	0	143,178
30	ADJUSTMENTS TO O & M EXPENSES								
31	M/O COAL & OTHER SALES	G81A	A1C	EE81A SCHED D-4	-11,968	-410	-1,345	0	-10,213
32	PJM & OTHER UTILITY PURCH	G81B	A1A	EE81B SCHED D-4	12,136	0	0	0	12,136
33	TOTAL ENERGY COST ADJUST			EE81	168	-410	-1,345	0	1,923
34	WAGE EXPENSE	G82	K939	EE82 SCHED D-2	-3,312	-29	-257	-71	-2,955
35	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83 SCHED D-2	-2,430	-21	-188	-53	-2,168
36	RATE CASE EXPENSE	G84	A1A	EE84 SCHED D-2	746	0	0	0	746
37	LAND MGT/RECREATIONAL FACIL	G85	A1C	EE85 SCHED D-2	-557	-19	-63	0	-475
38	INTEREST ON CUST DEPOSITS	G86	A1A	EE86 SCHED D-2	122	0	0	0	122
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87 SCHED D-2	-14,011	-123	-1,085	-302	-12,501
40	DECOMMISSIONING SSES	G88	A1B	EE88 SCHED D-2	21,433	0	2,410	1,415	17,608
41	DECOMMISSIONING FOSSIL PLTS	G89	A1C	EE89 SCHED D-2	52,818	1,807	5,940	0	45,071
42	MANAGEMENT AUDIT COSTS	G90	A1A	EE90 SCHED D-2	-167	0	0	0	-167
43	AMORT OF WINDOW DEFERRAL	G91	A1A	EE91 SCHED D-2	1,199	0	0	0	1,199
44	SOCIAL PROGRAMS	G92	A1A	EE92 SCHED D-2	3,530	0	0	0	3,530
45	ENVIRONMENTAL REMEDIATION	G93	A1C	EE93 SCHED D-2	0	0	0	0	0
46	TOTAL ADJUSTMENTS			EE99	59,539	1,205	5,412	989	51,933
47	DEMAND COMPONENT			EE99D	66,477	1,694	7,292	1,119	56,372
48	ENERGY COMPONENT			EE99E	-3,829	-489	-1,880	-130	-1,330
49	CUSTOMER COMPONENT			EE99C	-3,108	0	0	0	-3,108
50	TOTAL OPER & MAINT EXPENSES			EE00	1,622,636	18,298	122,423	22,766	1,459,149
51	DEMAND COMPONENT			EE00D	488,384	4,254	45,369	13,950	424,811
52	ENERGY COMPONENT			EE00E	994,182	14,044	77,054	8,816	894,268
53	CUSTOMER COMPONENT			EE00C	140,070	0	0	0	140,070

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 DEPRECIATION EXPENSE									
2 PRODUCTION									
3 NUCLEAR	GD07	A1B	ED07	JMK 1	176,977	0	19,901	11,681	145,395
4 WHOLLY-OWNED COAL	GD08	A1C	ED08	JMK 1	63,344	2,168	7,123	0	54,053
5 OTHER NON-NUCLEAR	GD09	A1CC	ED09	JMK 1	22,326	0	2,511	0	19,815
6 TOTAL PRODUCTION			ED10		262,647	2,168	29,535	11,681	219,263
7 TRANSMISSION									
8 500/138 KV	GD15	A1D	ED15	JMK 1	7,137	110	802	110	6,115
9 138/69 KV	GD16	A1D	ED16	JMK 1	2,048	31	231	31	1,755
10 TOTAL TRANSMISSION			ED20		9,185	141	1,033	141	7,870
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	A1A	ED26	JMK 1	114	0	0	0	114
14 138/69 KV	GD27	A1A	ED27	JMK 1	1,302	0	0	0	1,302
15 PRIMARY	GD28	A1A	ED28	JMK 1	4,363	0	0	0	4,363
16 SECONDARY	GD29	A1A	ED29	JMK 1	93	0	0	0	93
17 TOTAL SUBSTATIONS			EDSS		5,872	0	0	0	5,872
18 OVERHEAD LINES									
19 138/69 KV	GD31	A1A	ED31	JMK 1	7,156	0	0	0	7,156
20 PRIMARY	GD32	A1A	ED32	JMK 1	6,377	0	0	0	6,377
21 SECONDARY									
22 DEMAND COMPONENT	GD33D	A1A	ED33D	JMK 1	6,790	0	0	0	6,790
23 CUSTOMER COMPONENT	GD33C	A1A	ED33C	JMK 1	8,806	0	0	0	8,806
24 STREET LIGHTING	GD34	A1A	ED34	JMK 1	688	0	0	0	688
25 TOTAL OVERHEAD LINES			ED0L		29,817	0	0	0	29,817
26 UNDERGROUND LINES									
27 138/69 KV	GD35	A1A	ED35	JMK 1	322	0	0	0	322
28 PRIMARY	GD36	A1A	ED36	JMK 1	1,158	0	0	0	1,158
29 SECONDARY									
30 DEMAND COMPONENT	GD37D	A1A	ED37D	JMK 1	2,594	0	0	0	2,594
31 CUSTOMER COMPONENT	GD37C	A1A	ED37C	JMK 1	4,331	0	0	0	4,331
32 TOTAL UNDERGROUND LINES			EDUG		8,405	0	0	0	8,405
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	A1A	ED38D	JMK 1	3,271	0	0	0	3,271
35 CUSTOMER COMPONENT	GD38C	A1A	ED38C	JMK 1	4,239	0	0	0	4,239
36 TOTAL LINE TRANSFORMERS			EDLT		7,510	0	0	0	7,510
37 SERVICES									
38 DEMAND COMPONENT	GD39D	A1A	ED39D	JMK 1	785	0	0	0	785
39 CUSTOMER COMPONENT	GD39C	A1A	ED39C	JMK 1	8,470	0	0	0	8,470
40 TOTAL SERVICES			EDSV		9,255	0	0	0	9,255
41 METERS	GD43	A1A	ED43	JMK 1	3,301	0	0	0	3,301
42 AREA LIGHTING FIXTURES	GD44	A1A	ED44	JMK 1	181	0	0	0	181
43 STREET LIGHTING	GD46	A1A	ED46	JMK 1	2,110	0	0	0	2,110
44 TOTAL DISTRIBUTION			ED30		66,451	0	0	0	66,451
45 DEMAND COMPONENT			ED30D		34,325	0	0	0	34,325
46 CUSTOMER COMPONENT			ED30C		32,126	0	0	0	32,126
47 GENERAL	GD88	K433	ED88	JMK 1	12,264	106	948	266	10,944
48 DEMAND COMPONENT			ED88D		9,774	106	948	266	8,454
49 CUSTOMER COMPONENT			ED88C		2,490	0	0	0	2,490
50 TOTAL DEPRECIATION AND									
51 AMORTIZATION EXPENSE			ED00		350,547	2,415	31,516	12,088	304,528



HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	TAXES								
2	DEFERRED INCOME TAXES								
3	TEST POWER SUSQUEHANNA	ITD18	A18	TX18 SCHED D-20	711	0	80	47	584
4	POLLUTION CONTROL FACILITIE	ITD40A	A1C	TX40A SCHED D-20	-197	-7	-22	0	-168
5	CLASS LIFE SYSTEM	ITD42A	P000	TX42A SCHED D-20	-104	-1	-6	0	-97
6	DEMAND COMPONENT			TX42AD	-82	-1	-6	0	-75
7	CUSTOMER COMPONENT			TX42AC	-22	0	0	0	-22
8	COST OF REMOVAL	ITD42B	P000	TX42B SCHED D-20	-778	-8	-45	-2	-723
9	DEMAND COMPONENT			TX42BD	-614	-8	-45	-2	-559
10	CUSTOMER COMPONENT			TX42BC	-164	0	0	0	-164
11	ACRS AND MACRS								
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A SCHED D-20	3,501	120	393	0	2,988
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B SCHED D-20	-37,298	0	-4,194	-2,462	-30,642
14	NUCLEAR FUEL	ITD46C	A1B	TX46C SCHED D-20	-3,630	0	-408	-240	-2,982
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D SCHED D-20	20,803	50	800	72	19,881
16	DEMAND COMPONENT			TX46DD	14,869	50	800	72	13,947
17	CUSTOMER COMPONENT			TX46DC	5,934	0	0	0	5,934
18	TOTAL ACRS AND MACRS			TX46T	-16,624	170	-3,409	-2,630	-10,755
19	MARTINS CREEK TEST FUEL	ITD50	A1CC	TX50	0	0	0	0	0
20	TOTAL DEFERRED INCOME TAXES								
21	DEMAND COMPONENT			TXTD	-19,204	151	-3,005	-2,345	-14,005
22	CUSTOMER COMPONENT			TXTC	5,748	0	0	0	5,748

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 TAXES CONTINUED									
2	INVESTMENT TAX CREDIT								
3	AMORTIZATION	ITDA91	P00	TXA91 SCHED D-19	-11,037	-67	-903	-335	-9,732
4	DEMAND COMPONENT			TXA91D	-9,734	-67	-903	-335	-8,429
5	CUSTOMER COMPONENT			TXA91C	-1,303	0	0	0	-1,303
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91	-11,037	-67	-903	-335	-9,732
10	DEMAND COMPONENT			TX91D	-9,734	-67	-903	-335	-8,429
11	CUSTOMER COMPONENT			TX91C	-1,303	0	0	0	-1,303
12	GROSS RECEIPTS TAX			TXG	102,395	0	0	0	102,395
13	DEMAND COMPONENT			TXGD	53,837	0	0	0	53,837
14	ENERGY COMPONENT			TXGE	36,952	0	0	0	36,952
15	CUSTOMER COMPONENT			TXGC	11,606	0	0	0	11,606
16 STATE AND FEDERAL INCOME TAXES FROM P									
17 PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX	65,748	579	5,736	2,901	56,532
19	DEMAND COMPONENT			TSTXD	62,447	516	5,644	2,956	53,331
20	ENERGY COMPONENT			TSTXE	-611	63	92	-55	-711
21	CUSTOMER COMPONENT			TSTXC	3,911	0	0	0	3,911
22	TOTAL FEDERAL INC TAX			TFTX	169,222	1,490	14,765	7,463	145,504
23	DEMAND COMPONENT			TFTXD	160,711	1,327	14,529	7,604	137,251
24	ENERGY COMPONENT			TFTXE	-1,569	163	236	-141	-1,027
25	CUSTOMER COMPONENT			TFTXC	10,080	0	0	0	10,080
26	TOTAL TAXES			TX99	412,288	2,744	24,664	10,747	374,133
27	DEMAND COMPONENT			TX99D	333,386	2,441	24,220	11,056	295,669
28	ENERGY COMPONENT			TX99E	35,981	303	444	-309	35,543
29	CUSTOMER COMPONENT			TX99C	42,921	0	0	0	42,921
30 MISCELLANEOUS ALLOWABLE EXPENSES									
31	POWER PLANT INVENTORY	ITD81A	A10	TX81A JMK 1	-43,001	-2,000	-3,244	-1,000	-36,757
32	GE SETTLEMENT	ITD81B	A1M	TX81B JMK 1	-24,128	-1,000	-1,861	-1,000	-20,267
33	SSES OUTAGE COSTS	ITD81C	A1B	TX81C JMK 1	-20,356	0	-2,289	-1,344	-16,723
34	REGULATORY CREDITS/DEBITS			TX81	-87,485	-3,000	-7,394	-3,344	-73,747
35	EMISSION ALLOWANCE DISPOSAL	ITD82	A1A	TX82 SCHED D-19	-487	0	0	0	-487
36	TOTAL MISC ALLOWABLE EXPENSES			TX89	-87,972	-3,000	-7,394	-3,344	-74,234
37	TOTAL OPERATING EXPENSES			TOE	2,297,499	20,457	171,209	42,257	2,063,576
38	DEMAND COMPONENT			TOED	1,049,730	6,110	93,711	33,750	916,159
39	ENERGY COMPONENT			TOEE	1,030,162	14,347	77,498	8,507	929,810
40	CUSTOMER COMPONENT			TOEC	217,607	0	0	0	217,607
41	(LN 26 -14 -18)			OEBT	2,062,529	18,388	150,708	31,893	1,861,540
42	DEMAND COMPONENT			OEBTD	826,572	4,267	73,538	23,190	725,577
43	ENERGY COMPONENT			OEBTE	1,032,342	14,121	77,170	8,703	932,348
44	CUSTOMER COMPONENT			OEBTC	203,616	0	0	0	203,616
45	OTHER OPER EXP M/O SIT & FIT			TOEE	2,062,529	18,388	150,708	31,893	1,861,540
46	DEMAND COMPONENT			TOEED	826,572	4,267	73,538	23,190	725,577
47	ENERGY COMPONENT			TOEEE	1,032,342	14,121	77,170	8,703	932,348
48	CUSTOMER COMPONENT			TOEEC	203,616	0	0	0	203,616

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	EXCLUDING GROSS RECEIPTS								
4				ETO1	103,046	591	8,479	3,303	90,673
5				TX91	-11,037	-67	-903	-335	-9,732
6				TXG	102,395	0	0	0	102,395
7				TXSTX	65,748	579	5,736	2,901	56,532
8				TFTX	169,222	1,490	14,765	7,463	145,504
9				TX99	412,288	2,744	24,664	10,747	374,133
10	SUMMARY - OPERATING EXPENSES								
11				EE10	1,216,959	15,485	102,490	17,764	1,081,200
12				EE20	12,218	188	1,373	188	10,469
13				EE30	89,566	0	0	0	89,566
14				EE56	50,750	0	0	0	50,750
15				EE60	17,114	0	0	0	17,114
16				EE65	4,669	0	0	0	4,669
17				EE79	171,841	1,420	13,148	3,825	153,448
18				EE99	59,539	1,205	5,412	989	51,933
19				EE00	1,622,636	18,298	122,423	22,766	1,459,149
20				EE00D	488,384	4,254	45,369	13,950	424,811
21				EE00E	994,182	14,044	77,054	8,816	894,268
22				EE00C	140,070	0	0	0	140,070
23				ED00	350,547	2,415	31,516	12,088	304,528
24				ED00D	315,931	2,415	31,516	12,088	269,912
25				ED00C	34,616	0	0	0	34,616
26				TX99	412,288	2,744	24,664	10,747	374,133
27				TX99D	333,386	2,441	24,220	11,056	295,669
28				TX99E	35,981	303	444	-309	35,543
29				TX99C	42,921	0	0	0	42,921
30				TX89	-87,972	-3,000	-7,394	-3,344	-74,234
31				TOE	2,297,499	20,457	171,209	42,257	2,063,576
32				TOE0	1,049,730	6,110	93,711	33,750	916,159
33				TOEE	1,030,162	14,347	77,498	8,507	929,810
34				TOEC	217,607	0	0	0	217,607
35	SUMMARY - OPERATING EXPENSES								
36				TSTX	65,748	579	5,736	2,901	56,532
37				TFTX	169,222	1,490	14,765	7,463	145,504
38				TOE	2,062,529	18,388	150,708	31,893	1,861,540
39				TOE	2,297,499	20,457	171,209	42,257	2,063,576

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1									
2				TAST1	-194,333	-981	-11,183	-3,399	-178,770
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## HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 1

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

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BS&E	NET ELECTRIC DEPARTMENT
1	WAGES AND SALARIES ALLOCATOR								
2	FOR ADMIN & GEN EXP AND								
3	PAYROLL TAXES								
4	WAGES AND SALARIES ALLOCATOR								
5	EXCLUDING ADMIN & GENERAL								
6	PRODUCTION								
7	NUCLEAR								
8		KA900D	A1B	KA901T	70,273	0	7,902	4,638	57,733
9		KA900E	A1B	KA901D	48,531	0	5,457	3,203	39,871
10				KA901E	21,742	0	2,445	1,435	17,862
11				KB901T	53,321	1,825	5,995	0	45,501
12		KB900D	A1C	KB901D	27,813	952	3,127	0	23,734
13		KB900E	A1C	KB901E	25,508	873	2,868	0	21,767
14				KC901T	21,431	0	2,410	0	19,021
15		KC900D	A1CC	KC901D	15,760	0	1,772	0	13,988
16		KC900E	A1CC	KC901E	5,671	0	638	0	5,033
17				K901	145,025	1,825	16,307	4,638	122,255
18		K904	P20	K905	6,128	94	689	94	5,251
19		K906	P30	K907	36,907	0	0	0	36,907
20				K907D	21,214	0	0	0	21,214
21				K907C	15,693	0	0	0	15,693
22		K920	A1A	K921	21,148	0	0	0	21,148
23		K922	A1A	K923	7,500	0	0	0	7,500
24		K924	A1A	K925	2,689	0	0	0	2,689
25	WAGE & SALARY ALLOCATOR								
26	EXCLUDING ADMIN & GENERAL								
27				K929A	70,273	0	7,902	4,638	57,733
28				K929B	149,124	1,919	9,094	94	138,017
29	TOTAL W & S ALLOCATOR								
30				K929	219,397	1,919	16,996	4,732	195,750
31				K929D	122,135	1,046	11,045	3,297	106,747
32				K929E	52,921	873	5,951	1,435	44,662
33				K929C	44,341	0	0	0	44,341
34				K929S	217,478	0	16,996	4,732	195,750
35		K930	K929	K931	40,707	356	3,153	878	36,320
36	WAGES & SALARIES ALLOCATOR								
37	INCLUDING ADMIN & GEN								
38	TOTAL W & S ALLOCATOR								
39				K939	260,104	2,275	20,149	5,610	232,070
40	WAGES & SALARIES ALLOCATOR FOR								
41	GENERAL PLANT								
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52	TOTAL W & S ALLOCATOR FOR								
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HISTORIC TEST YEAR COST ALLOCATION

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

PART 1  
 SUMMARY

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

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

**SECTION III**

**PART II**

**ASSIGNMENT TO OTHER WHOLESALE SERVICES**

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL		
1 ELECTRIC PLANT IN SERVICE									
2 PRODUCTION PLANT									
3 NUCLEAR	Q07	D10	P07	3,306,233	70,576	22,618	93,194	59,353	3,153,686
4 WHOLLY-OWNED COAL	Q08	D10	P08	1,152,648	24,605	7,885	32,490	20,692	1,099,466
5 OTHER NON-NUCLEAR	Q09	D10	P09	588,776	12,568	4,028	16,596	10,570	561,610
6 TOTAL PRODUCTION PLANT			P10	5,047,657	107,749	34,531	142,280	90,615	4,814,762
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	287,300	6,133	1,965	8,098	5,158	274,044
9 138/69 KV	Q16	D15	P16	82,456	1,788	573	2,361	1,503	78,592
10 TOTAL TRANSMISSION PLANT			P20	369,756	7,921	2,538	10,459	6,661	352,636
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	6,182	132	42	174	111	5,897
14 138/69 KV	Q27	D10	P27	72,747	1,553	498	2,051	1,305	69,391
15 PRIMARY	Q28	D20	P28	244,829	0	2,069	2,069	0	242,760
16 SECONDARY	Q29	D30	P29	5,135	0	0	0	0	5,135
17 TOTAL SUBSTATIONS			PSS	328,893	1,685	2,609	4,294	1,416	323,183
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	287,924	6,146	1,970	8,116	5,169	274,639
20 PRIMARY	Q32	D20	P32	239,319	0	2,022	2,022	0	237,297
21 SECONDARY									
22 DEMAND COMPONENT	Q330	D30	P330	264,469	0	0	0	0	264,469
23 CUSTOMER COMPONENT	Q33C	C30	P33C	324,117	0	0	0	0	324,117
24 STREET LIGHTING	Q34	K401	P34	30,178	0	0	0	0	30,178
25 TOTAL OVERHEAD LINES			POL	1,146,007	6,146	3,992	10,138	5,169	1,130,700
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	9,376	200	64	264	169	8,943
28 PRIMARY	Q36	D20	P36	32,306	0	273	273	0	32,033
29 SECONDARY									
30 DEMAND COMPONENT	Q370	D30	P370	73,077	0	0	0	0	73,077
31 CUSTOMER COMPONENT	Q37C	C30	P37C	121,951	0	0	0	0	121,951
32 TOTAL UNDERGROUND LINES			PUG	236,710	200	337	537	169	236,004
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q380	D30	P380	123,015	0	0	0	0	123,015
35 CUSTOMER COMPONENT	Q38C	CN8	P38C	159,454	0	0	0	0	159,454
36 TOTAL LINE TRANSFORMERS			PLT	282,469	0	0	0	0	282,469
37 SERVICES									
38 DEMAND COMPONENT	Q390	D30	P390	23,805	0	0	0	0	23,805
39 CUSTOMER COMPONENT	Q39C	CN9	P39C	256,919	0	0	0	0	256,919
40 TOTAL SERVICES			PSV	280,724	0	0	0	0	280,724
41 METERS	Q43	CN1	P43	79,607	95	46	141	0	79,466
42 AREA LIGHTING FIXTURES	Q44	K401	P44	3,897	0	0	0	0	3,897
43 STREET LIGHTING	Q46	K401	P46	46,309	0	0	0	0	46,309
44 TOTAL DISTRIBUTION PLANT			P30	2,404,616	8,126	6,984	15,110	6,754	2,382,752
45 DEMAND COMPONENT			P300	1,382,184	8,031	6,938	14,969	6,754	1,360,461
46 CUSTOMER COMPONENT			P30C	1,022,432	95	46	141	0	1,022,291
47 TOTAL GENERAL PLANT	Q88	K433	P88	243,776	3,537	1,217	4,754	2,976	236,046
48 DEMAND COMPONENT			P880	188,315	3,535	1,216	4,751	2,976	180,588
49 CUSTOMER COMPONENT			P88C	55,461	2	1	3	0	55,458
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	19,119	277	96	373	233	18,513
51 DEMAND COMPONENT			P950	14,769	277	96	373	233	14,163
52 CUSTOMER COMPONENT			P95C	4,350	0	0	0	0	4,350
53 TOTAL ELECTRIC PLANT IN SVC			POST	8,084,924	127,610	45,366	172,976	107,239	7,804,709

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

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

PART 2

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

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



HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/96  
 RATE BASE ITEMS  
 \$1,000

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT	
					TRANSMISSION	PRIMARY	TOTAL			
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-14,492	-309	-99	-408	-261	-13,823
4	ACCEL AMORTIZATION PROPERT	TC40A	D10	DF40A	470	10	3	13	9	448
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	37,638	449	179	628	378	36,632
6	DEMAND COMPONENT			DF42AD	29,114	448	179	627	378	28,109
7	CUSTOMER COMPONENT			DF42AC	8,524	1	0	1	0	8,523
8	COST OF REMOVAL	TC42B	P000	DF42B	5,304	63	26	89	53	5,162
9	DEMAND COMPONENT			DF42BD	4,103	63	26	89	53	3,961
10	CUSTOMER COMPONENT			DF42BC	1,201	0	0	0	0	1,201
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	2,757	59	19	78	49	2,630
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	45,907	980	314	1,294	824	43,789
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	711,995	15,198	4,871	20,069	12,782	679,144
15	NUCLEAR FUEL	TC46C	EG10	DF46C	6,716	139	44	183	95	6,438
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	143,267	1,281	588	1,869	1,074	140,324
17	DEMAND COMPONENT			DF46DD	100,507	1,277	586	1,863	1,074	97,570
18	CUSTOMER COMPONENT			DF46DC	42,760	4	2	6	0	42,754
19	TOTAL ACRS AND MACRS			DF46T	907,885	17,598	5,817	23,415	14,775	869,695
20	TOTAL ACCUM DEFERRED INC TAX			DFT	939,562	17,870	5,945	23,815	15,003	900,744
21	DEMAND COMPONENT			DFTD	892,096	17,976	5,979	23,955	15,120	853,021
22	ENERGY COMPONENT			DFTE	-5,019	-111	-36	-147	-117	-4,755
23	CUSTOMER COMPONENT			DFTC	52,485	5	2	7	0	52,478
24	CUSTOMER ADVANCES	AC	CM7	CA00	40	0	0	0	0	40
25	CUSTOMER DEPOSITS	AD	CM6	DA00	1,106	0	0	0	0	1,106
26	TOTAL-SUBTRACTIVE ADJUSTMENTS			PLDED	940,708	17,870	5,945	23,815	15,003	901,890
27	DEMAND COMPONENT			PLDEDD	892,096	17,976	5,979	23,955	15,120	853,021
28	ENERGY COMPONENT			PLDEDE	-5,019	-111	-36	-147	-117	-4,755
29	CUSTOMER COMPONENT			PLDEDC	53,631	5	2	7	0	53,624

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			RESALE TOTAL	UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY				
1 ADDITIVE ADJUSTMENTS										
2 PLANT HELD FOR FUTURE USE										
3 PRODUCTION M-O-C	QF10	D10	PF10	0	0	0	0	0	0	0
4 PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0	0	0
5 TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0	0	0
6 DISTRIBUTION PLANT										
7 66-138KV	QF31	D10	PF31	0	0	0	0	0	0	0
8 PRIMARY	QF32	D20	PF32	0	0	0	0	0	0	0
9 SECONDARY	QF33	P30	PF33	0	0	0	0	0	0	0
10 DEMAND COMPONENT			PF33D	0	0	0	0	0	0	0
11 CUSTOMER COMPONENT			PF33C	0	0	0	0	0	0	0
12 TOTAL DISTRIBUTION PLANT			PF30	0	0	0	0	0	0	0
13 GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	0	0
14 DEMAND COMPONENT			PF88D	0	0	0	0	0	0	0
15 CUSTOMER COMPONENT			PF88C	0	0	0	0	0	0	0
16 TOTAL PLANT FUTURE USE			PF00	0	0	0	0	0	0	0
17 POLLUTION CONTROL PROJECTS										
18 NUCLEAR	IPCA	D10	PCAO	0	0	0	0	0	0	0
19 WHOLLY-OWNED COAL	IPCB	D10	PCBO	25,797	551	176	727	463	24,607	
20 OTHER NON-NUCLEAR	IPCC	D10	PCCO	33,261	710	228	938	597	31,726	
21 TOTAL POLLUTION CONTROL			PCTO	59,058	1,261	404	1,665	1,060	56,333	
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	59,058	1,261	404	1,665	1,060	56,333	
23 DEMAND COMPONENT			PLADD0	59,058	1,261	404	1,665	1,060	56,333	
24 CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	4,902,317	77,056	27,525	104,581	64,773	4,732,963	
26 DEMAND COMPONENT			NOPD	4,250,582	76,880	27,457	104,337	64,656	4,081,589	
27 ENERGY COMPONENT			NOPE	5,019	111	36	147	117	4,755	
28 CUSTOMER COMPONENT			NOPC	646,716	65	32	97	0	646,619	
29 WORKING CAPITAL										
30 FUEL INVENTORY										
31 WHOLLY-OWNED COAL	M10A	EG10	M10A	68,153	1,406	447	1,853	967	65,333	
32 OTHER NON-NUCLEAR	M10B	EG10	M10B	25,848	533	170	703	367	24,778	
33 NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0	
34 TOTAL FUEL			M10T	94,001	1,939	617	2,556	1,334	90,111	
35 PLANT MATERIALS & SUPPLIES										
36 PRODUCTION										
37 NUCLEAR	M11A	D10	M11A	34,077	727	234	961	611	32,505	
38 WHOLLY-OWNED COAL	M11B	D10	M11B	38,635	825	264	1,089	694	36,852	
39 OTHER NON-NUCLEAR	M11C	D10	M11C	13,307	284	91	375	239	12,693	
40 TOTAL PRODUCTION			M11T	86,019	1,836	589	2,425	1,544	82,050	
41 TRANS/DIST	M14	AT2	M14	22,801	132	78	210	110	22,481	
42 DEMAND COMPONENT			M14D	14,398	131	78	209	110	14,079	
43 CUSTOMER COMPONENT			M14C	8,403	1	0	1	0	8,402	
44 TOTAL PLANT M & S			M20T	108,820	1,968	667	2,635	1,654	104,531	
45 TOTAL FUEL AND M & S			MCD	202,821	3,907	1,284	5,191	2,988	194,642	
46 DEMAND COMPONENT			MCDD	100,417	1,967	667	2,634	1,654	96,129	
47 ENERGY COMPONENT			MCDE	94,001	1,939	617	2,556	1,334	90,111	
48 CUSTOMER COMPONENT			MCD0	8,403	1	0	1	0	8,402	
49 WORKING CASH										
50 WORKING CASH O & M	CASH	MCAP	MCA	18,566	340	114	454	245	17,867	
51 DEMAND COMPONENT			MCAD	4,923	92	34	126	75	4,722	
52 ENERGY COMPONENT			MCAE	11,964	248	80	328	169	11,467	
53 CUSTOMER COMPONENT			MCA0	1,679	0	0	0	0	1,679	

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT	
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	EG10	EE01A	55,087	1,137	361	1,498	781	52,808
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	274,876	5,671	1,804	7,475	3,899	263,502
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	100,334	2,070	658	2,728	1,424	96,182
7	TOTAL FUEL			EE01T	430,297	8,878	2,823	11,701	6,104	412,492
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	34,815	718	229	947	494	33,374
10	NON-UTILITY GENER	G05E	EG10	EE05E	222,089	4,582	1,457	6,039	3,151	212,899
11	SAFE HARBOR	G06D	D10	EE06D	10,179	217	70	287	183	9,709
12	PJM INTERCHANGE	G07E	EG10	EE07E	38,324	791	251	1,042	544	36,738
13	BORDERLINE-DEMAND	G08D	D10	EE08D	6	0	0	0	0	6
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	108	2	1	3	1	104
15	TOTAL POWER PURCHASES			EE09	305,521	6,310	2,008	8,318	4,373	292,830
16	DEMAND COMPONENT			EE09D	10,185	217	70	287	183	9,715
17	ENERGY COMPONENT			EE09E	295,336	6,093	1,938	8,031	4,190	283,115
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	5,828	124	40	164	105	5,559
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	14,147	292	93	385	200	13,562
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	5,695	118	37	155	81	5,459
23	TOTAL FUEL HANDLING			EE02	19,842	410	130	540	281	19,021
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	4,337	89	29	118	61	4,158
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	116,978	2,497	800	3,297	2,100	111,581
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	38,908	803	255	1,058	552	37,298
30	TOTAL NUCLEAR			EE17A	155,886	3,300	1,055	4,355	2,652	148,879
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	39,654	846	272	1,118	712	37,824
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	57,472	1,186	377	1,563	815	55,094
34	TOTAL WHOLLY-OWNED COAL			EE17B	97,126	2,032	649	2,681	1,527	92,918
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	46,305	988	317	1,305	831	44,169
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	16,058	331	106	437	227	15,394
38	TOTAL OTHER NON-NUCLEAR			EE17C	62,363	1,319	423	1,742	1,058	59,563
39	TOTAL OTHER PRODUCTION EXP			EE17T	315,375	6,651	2,127	8,778	5,237	301,360
40	DEMAND COMPONENT			EE17TD	202,937	4,331	1,389	5,720	3,643	193,574
41	ENERGY COMPONENT			EE17TE	112,438	2,320	738	3,058	1,594	107,786
42	TOTAL PRODUCTION			EE10	1,081,200	22,462	7,157	29,619	16,161	1,035,420
43	DEMAND COMPONENT			EE10D	218,950	4,672	1,499	6,171	3,931	208,848
44	ENERGY COMPONENT			EE10E	862,250	17,790	5,658	23,448	12,230	826,572
45	TRANSMISSION	G20	D10	EE20	10,469	223	72	295	188	9,986

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM	SUPPLY	RESALE	UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 OPERATION & MAINTENANCE EXPENSES CONTINUED									
2 FERC REGULATORY	671	C11	EE71	548	274	274	548	0	0
3 DEMAND COMPONENT			EE710	370	180	190	370	0	0
4 ENERGY COMPONENT			EE71E	177	94	83	177	0	0
5 CUSTOMER COMPONENT			EE71C	0	0	0	0	0	0
6 PROPERTY INSURANCE									
7 NUCLEAR PRODUCTION	G72A	D10	EE72A	4,539	97	31	128	81	4,330
8 WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	358	8	2	10	7	341
9 OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	222	5	1	6	4	212
10 OTHER PROPERTY	G72D	AT2	EE72D	2,166	13	7	20	10	2,136
11 DEMAND COMPONENT			EE72DD	1,368	13	7	20	10	1,338
12 CUSTOMER COMPONENT			EE72DC	798	0	0	0	0	798
13 TOTAL PROPERTY INSURANCE			EE72T	7,285	123	41	164	102	7,019
14 EMPLOYEE BENEFITS	673	K939	EE73	62,769	903	310	1,213	713	60,843
15 DEMAND COMPONENT			EE73D	34,230	607	216	823	510	32,897
16 ENERGY COMPONENT			EE73E	14,321	296	94	390	203	13,728
17 CUSTOMER COMPONENT			EE73C	14,218	0	1	1	0	14,217
18 OTHER A & G	675	K929	EE75	80,201	1,154	396	1,550	911	77,740
19 DEMAND COMPONENT			EE75D	43,736	776	275	1,051	652	42,033
20 ENERGY COMPONENT			EE75E	18,299	378	120	498	259	17,542
21 CUSTOMER COMPONENT			EE75C	18,167	1	0	1	0	18,166
22 TOT ADMIN & GEN EXPENSES			EE79	153,448	2,454	1,021	3,475	1,726	148,247
23 DEMAND COMPONENT			EE79D	86,252	1,685	723	2,408	1,264	82,580
24 ENERGY COMPONENT			EE79E	33,394	768	297	1,065	462	31,867
25 CUSTOMER COMPONENT			EE79C	33,802	1	1	2	0	33,800
26 TOTAL O & M BEFORE ADJUST			EE80	1,407,216	25,463	8,519	33,982	18,327	1,354,907
27 DEMAND COMPONENT			EE80D	368,499	6,880	2,554	9,434	5,635	353,430
28 ENERGY COMPONENT			EE80E	895,644	18,558	5,955	24,513	12,692	858,439
29 CUSTOMER COMPONENT			EE80C	143,073	26	9	35	0	143,038
30 ADJUSTMENTS TO O & M EXPENSES									
31 W/O COAL & OTHER SALES	G81A	EG10	EE81A	-10,213	-211	-67	-278	-145	-9,790
32 PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	12,136	250	80	330	172	11,634
33 TOTAL ENERGY COST ADJUST			EE81	1,923	39	13	52	27	1,844
34 WAGE EXPENSE	G82	K939	EE82	-2,955	-43	-14	-57	-34	-2,864
35 EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-2,168	-31	-11	-42	-25	-2,101
36 RATE CASE EXPENSE	G84	K401	EE84	746	0	0	0	0	746
37 LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-475	-10	-3	-13	-9	-453
38 INTEREST ON CUST DEPOSITS	G86	K401	EE86	122	0	0	0	0	122
39 VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-12,501	-180	-62	-242	-142	-12,117
40 DECOMMISSIONING SSES	G88	D10	EE88	17,608	376	120	496	316	16,796
41 DECOMMISSIONING FOSSIL	G89	D10	EE89	45,071	962	308	1,270	810	42,991
42 MANAGEMENT AUDIT COSTS	G90	K401	EE90	-167	0	0	0	0	-167
43 AMORT OF WINDOW DEFERRAL	G91	K401	EE91	1,199	0	0	0	0	1,199
44 SOCIAL PROGRAMS	G92	K401	EE92	3,530	0	0	0	0	3,530
45 ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
46 TOTAL ADJUSTMENTS			EE99	51,933	1,113	351	1,464	943	49,526
47 DEMAND COMPONENT			EE99D	56,356	1,157	365	1,522	973	53,861
48 ENERGY COMPONENT			EE99E	-1,339	-44	-14	-58	-30	-1,251
49 CUSTOMER COMPONENT			EE99C	-3,084	0	0	0	0	-3,084
50 TOTAL OPER & MAINT EXPENSES			EE00	1,459,149	26,576	8,870	35,446	19,270	1,404,433
51 DEMAND COMPONENT			EE00D	424,855	8,037	2,919	10,956	6,608	407,291
52 ENERGY COMPONENT			EE00E	894,305	18,513	5,942	24,455	12,662	857,188
53 CUSTOMER COMPONENT			EE00C	139,989	26	9	35	0	139,954

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 DEPRECIATION EXPENSE									
2 PRODUCTION									
3 NUCLEAR	G007	D10	E007	145,395	3,104	994	4,098	2,610	138,687
4 WHOLLY-OWNED COAL	G008	D10	E008	54,053	1,254	370	1,524	970	51,559
5 OTHER NON-NUCLEAR	G009	D10	E009	19,815	423	136	559	355	18,901
6 TOTAL PRODUCTION			E010	219,263	4,681	1,500	6,181	3,935	209,147
7 TRANSMISSION									
8 500/230 KV	G015	D10	E015	6,115	131	41	172	110	5,833
9 138/69 KV	G016	D15	E016	1,755	38	12	50	32	1,673
10 TOTAL TRANSMISSION			E020	7,870	169	53	222	142	7,506
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	G026	D10	E026	114	2	1	3	2	109
14 138/69 KV	G027	D10	E027	1,302	28	9	37	23	1,242
15 PRIMARY	G028	D20	E028	4,363	0	37	37	0	4,326
16 SECONDARY	G029	D30	E029	93	0	0	0	0	93
17 TOTAL SUBSTATIONS			EDSS	5,872	30	47	77	25	5,770
18 OVERHEAD LINES									
19 138/69 KV	G031	D10	E031	7,156	153	49	202	128	6,826
20 PRIMARY	G032	D20	E032	6,377	0	54	54	0	6,323
21 SECONDARY									
22 DEMAND COMPONENT	G033D	D30	E033D	6,790	0	0	0	0	6,790
23 CUSTOMER COMPONENT	G033C	C30	E033C	8,806	0	0	0	0	8,806
24 STREET LIGHTING	G034	K401	E034	688	0	0	0	0	688
25 TOTAL OVERHEAD LINES			E00L	29,817	153	103	256	128	29,433
26 UNDERGROUND LINES									
27 138/69 KV	G035	D10	E035	322	7	2	9	6	307
28 PRIMARY	G036	D20	E036	1,158	0	10	10	0	1,148
29 SECONDARY									
30 DEMAND COMPONENT	G037D	D30	E037D	2,594	0	0	0	0	2,594
31 CUSTOMER COMPONENT	G037C	C30	E037C	4,331	0	0	0	0	4,331
32 TOTAL UNDERGROUND LINES			EDUG	8,405	7	12	19	6	8,380
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	G038D	D30	E038D	3,271	0	0	0	0	3,271
35 CUSTOMER COMPONENT	G038C	CM8	E038C	4,239	0	0	0	0	4,239
36 TOTAL LINE TRANSFORMERS			E0LT	7,510	0	0	0	0	7,510
37 SERVICES									
38 DEMAND COMPONENT	G039D	D30	E039D	785	0	0	0	0	785
39 CUSTOMER COMPONENT	G039C	CM9	E039C	8,470	0	0	0	0	8,470
40 TOTAL SERVICES			EDSV	9,255	0	0	0	0	9,255
41 METERS	G043	CM1	E043	3,301	4	2	6	0	3,295
42 AREA LIGHTING FIXTURES	G044	K401	E044	181	0	0	0	0	181
43 STREET LIGHTING	G046	K401	E046	2,110	0	0	0	0	2,110
44 TOTAL DISTRIBUTION			E030	66,451	194	164	358	159	65,934
45 DEMAND COMPONENT			E030D	34,325	190	162	352	159	33,814
46 CUSTOMER COMPONENT			E030C	32,126	4	2	6	0	32,120
47 GENERAL	G088	K433	E088	10,944	159	54	213	134	10,597
48 DEMAND COMPONENT			E088D	8,454	159	54	213	134	8,107
49 CUSTOMER COMPONENT			E088C	2,490	0	0	0	0	2,490
50 TOTAL DEPRECIATION AND									
51 AMORTIZATION EXPENSE			E000	304,528	5,203	1,771	6,974	4,370	293,184

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 TAXES									
2 TAXES OTHER THAN INCOME, 3 EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	31,069	503	178	681	423	29,965
5 DEMAND COMPONENT			ET10	27,307	503	177	680	423	26,204
6 CUSTOMER COMPONENT			ET1C	3,762	0	1	1	0	3,761
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	40,372	654	231	885	549	38,938
8 DEMAND COMPONENT			ET3D	35,484	654	230	884	549	34,051
9 CUSTOMER COMPONENT			ET3C	4,888	0	1	1	0	4,887
10 REGULATORY ASSESSMENT	GT5	K401	ET5	774	0	0	0	0	774
11 DEMAND COMPONENT			ET50	418	0	0	0	0	418
12 ENERGY COMPONENT			ET5E	175	0	0	0	0	175
13 CUSTOMER COMPONENT			ET5C	181	0	0	0	0	181
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	639	10	4	14	9	616
15 DEMAND COMPONENT			ET6D	562	10	4	14	9	539
16 CUSTOMER COMPONENT			ET6C	77	0	0	0	0	77
17 SALES & USE	GT7	P01	ET7	-37	-1	0	-1	0	-36
18 DEMAND COMPONENT			ET7D	-32	-1	0	-1	0	-31
19 CUSTOMER COMPONENT			ET7C	-5	0	0	0	0	-5
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	615	10	3	13	9	593
21 DEMAND COMPONENT			ET8D	541	10	3	13	9	519
22 CUSTOMER COMPONENT			ET8C	74	0	0	0	0	74
23 PAYROLL TAXES	GP01	K939	EP01	17,241	248	85	333	196	16,712
24 DEMAND COMPONENT			EP01D	9,402	167	59	226	140	9,036
25 ENERGY COMPONENT			EP01E	3,934	81	26	107	56	3,771
26 CUSTOMER COMPONENT			EP01C	3,905	0	0	0	0	3,905
27 TOTAL TAXES OTHER THAN INCOME, 28 EXCLUDING GROSS RECEIPTS			ET01	90,673	1,424	501	1,925	1,186	87,562
29 DEMAND COMPONENT			ET01D	73,681	1,342	474	1,816	1,131	70,734
30 ENERGY COMPONENT			ET01E	4,108	81	26	107	56	3,945
31 CUSTOMER COMPONENT			ET01C	12,884	1	0	1	0	12,883
32 CAPITAL STOCK INCREASE	GT1P	K401	ET1P	1,368	0	0	0	0	1,368



HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISOICT
					TRANSMISSION	PRIMARY	TOTAL		
1 TAXES									
2 DEFERRED INCOME TAXES									
3 TEST POWER SUSQUEHANNA	ITD18	D10	TX18	584	12	4	16	11	557
4 POLLUTION CONTROL FACILITIE	ITD40A	D10	TX40A	-168	-4	-1	-5	-3	-160
5 CLASS LIFE SYSTEM	ITD42A	P000	TX42A	-97	-1	-1	-2	-1	-94
6 DEMAND COMPONENT			TX42AD	-75	-1	-1	-2	-1	-72
7 CUSTOMER COMPONENT			TX42AC	-22	0	0	0	0	-22
8 COST OF REMOVAL	ITD42B	P000	TX42B	-723	-9	-3	-12	-7	-704
9 DEMAND COMPONENT			TX42BD	-559	-9	-3	-12	-7	-540
10 CUSTOMER COMPONENT			TX42BC	-164	0	0	0	0	-164
11 ACRS AND MACRS									
12 WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	2,988	64	20	84	54	2,850
13 NUCLEAR PROPERTY	ITD46B	P07	TX46B	-30,642	-654	-210	-864	-550	-29,228
14 NUCLEAR FUEL	ITD46C	E610	TX46C	-2,982	-62	-19	-81	-42	-2,859
15 OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	19,881	178	81	259	149	19,673
16 DEMAND COMPONENT			TX46DD	13,947	177	81	258	149	13,540
17 CUSTOMER COMPONENT			TX46DC	5,934	1	0	1	0	5,933
18 TOTAL ACRS AND MACRS			TX46T	-10,755	-474	-128	-602	-389	-9,764
19 MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	0
20 TOTAL DEFERRED INCOME TAXES			TXT	-11,239	-478	-129	-607	-391	-10,261
21 DEMAND COMPONENT			TXTD	-14,005	-417	-110	-527	-349	-13,129
22 CUSTOMER COMPONENT			TXTC	5,748	1	0	1	0	5,747

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 TAXES CONTINUED									
2 INVESTMENT TAX CREDIT									
3 AMORTIZATION	ITDA91	P00	TXA91	-9,732	-154	-54	-208	-129	-9,395
4 DEMAND COMPONENT			TXA91D	-8,429	-154	-54	-208	-129	-8,092
5 CUSTOMER COMPONENT			TXA91C	-1,303	0	0	0	0	-1,303
6 PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7 DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8 CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9 NET INVESTMENT TAX CREDIT			TX91	-9,732	-154	-54	-208	-129	-9,395
10 DEMAND COMPONENT			TX91D	-8,429	-154	-54	-208	-129	-8,092
11 CUSTOMER COMPONENT			TX91C	-1,303	0	0	0	0	-1,303
12 GROSS RECEIPTS TAX			TXG	102,396	1,595	0	1,595	0	100,801
13 DEMAND COMPONENT			TXGD	54,143	1,027	0	1,027	0	53,116
14 ENERGY COMPONENT			TXGE	36,474	566	0	566	0	35,908
15 CUSTOMER COMPONENT			TXGC	11,778	2	0	2	0	11,776
16 STATE AND FEDERAL INCOME TAXES FROM									
17 PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN									
18 TOTAL STATE INC TAX			TSTX	56,531	1,340	-1,232	108	462	55,961
19 DEMAND COMPONENT			TSTXD	53,512	1,312	-1,201	111	471	52,930
20 ENERGY COMPONENT			TSTXE	-695	27	-29	-2	-9	-684
21 CUSTOMER COMPONENT			TSTXC	3,714	1	-2	-1	0	3,715
22 TOTAL FEDERAL INC TAX			TFTX	145,504	3,447	-3,162	285	1,193	144,026
23 DEMAND COMPONENT			TFTXD	137,811	3,376	-3,082	294	1,216	136,301
24 ENERGY COMPONENT			TFTXE	-1,833	69	-77	-8	-23	-1,802
25 CUSTOMER COMPONENT			TFTXC	9,526	3	-4	-1	0	9,527
26 TOTAL TAXES			TX99	374,133	7,175	-4,076	3,099	2,320	368,714
27 DEMAND COMPONENT			TX99D	296,713	6,486	-3,972	2,514	2,340	291,859
28 ENERGY COMPONENT			TX99E	35,072	681	-99	582	-18	34,508
29 CUSTOMER COMPONENT			TX99C	42,348	7	-5	2	0	42,346
30 MISCELLANEOUS ALLOWABLE EXPENSE									
31 REGULATORY CREDITS/DEBITS	ITDB1	D10	TX81	-73,747	-1,574	-505	-2,079	-1,324	-70,344
32 EMISSION ALLOWANCE DISPOSAL	ITDB2	EG10	TX82	-487	-10	-3	-13	-7	-467
33 TOTAL-MISC ALLOWABLE EXPENSE			TX89	-74,234	-1,584	-508	-2,092	-1,331	-70,811
34 TOTAL OPERATING EXPENSES			TOE	2,063,576	37,370	6,057	43,427	24,629	1,995,520
35 DEMAND COMPONENT			TOED	917,246	18,138	209	18,347	11,986	886,913
36 ENERGY COMPONENT			TOEE	929,377	19,194	5,843	25,037	12,644	891,696
37 CUSTOMER COMPONENT			TOEC	216,953	37	6	43	0	216,910
38 1LN 26 -14 -181			OEBT	1,861,541	32,582	10,451	43,033	22,975	1,795,533
39 DEMAND COMPONENT			OEBTD	725,923	13,450	4,491	17,941	10,299	697,683
40 ENERGY COMPONENT			OEBTE	931,905	19,099	5,948	25,047	12,676	894,182
41 CUSTOMER COMPONENT			OEBTC	203,713	33	12	45	0	203,668
42 OTHER OPER EXP W/O SIT & FIT			TOOE	1,861,541	32,582	10,451	43,033	22,975	1,795,533
43 DEMAND COMPONENT			TOOED	725,923	13,450	4,491	17,941	10,299	697,683
44 ENERGY COMPONENT			TOOEE	931,905	19,099	5,948	25,047	12,676	894,182
45 CUSTOMER COMPONENT			TOOEC	203,713	33	12	45	0	203,668

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

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

PART 2

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

1	INPUT ALLOC OUTPUT			NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT	
	ADJUSTMENTS TO TAXABLE INCOME				TRANSMISSION	PRIMARY	TOTAL			
2	INTEREST EXPENSE	ITAI	RBX	TA1	-194,590	-3,084	-1,098	-4,182	-2,592	-187,826
3	DEMAND COMPONENT			TA10	-165,985	-3,007	-1,073	-4,080	-2,530	-159,375
4	ENERGY COMPONENT			TA1E	-3,586	-74	-24	-98	-52	-3,436
5	CUSTOMER COMPONENT			TA1C	-25,018	-2	-2	-4	0	-25,014
6	TOTAL DEFERRED INCOME TAXES			TXT	-11,239	-478	-129	-607	-391	-10,241
7	DEMAND COMPONENT			TXTD	-14,005	-417	-110	-527	-349	-13,129
8	ENERGY COMPONENT			TXTE	-2,982	-62	-19	-81	-42	-2,859
9	CUSTOMER COMPONENT			TXTC	5,748	1	0	1	0	5,747
10	NET INVESTMENT TAX CREDIT			TX91	-9,732	-154	-54	-208	-129	-9,395
11	DEMAND COMPONENT			TX91D	-8,429	-154	-54	-208	-129	-8,092
12	CUSTOMER COMPONENT			TX91C	-1,303	0	0	0	0	-1,303
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	E000N	TAA13	145,395	3,104	994	4,098	2,610	138,687
15	WHOLLY-OWNED COAL	ITAB13	E008	TAB13	54,053	1,154	370	1,524	970	51,559
16	OTHER PRODUCTION	ITAC13	E009	TAC13	19,815	423	136	559	355	18,901
17	TRANSMISSION	ITAD13	E020	TAD13	7,870	169	53	222	142	7,506
18	DISTRIBUTION	ITAE13	ED30	TAE13	66,451	194	164	358	159	65,934
19	DEMAND COMPONENT			TAE13D	38,159	192	163	355	159	37,645
20	CUSTOMER COMPONENT			TAE13C	28,292	2	1	3	0	28,289
21	GENERAL PLANT	ITAF13	E088	TAF13	10,944	159	54	213	134	10,597
22	DEMAND COMPONENT			TAF13D	8,454	159	54	213	134	8,107
23	ENERGY COMPONENT			TAF13E	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C	2,490	0	0	0	0	2,490
25	TOTAL BOOK DEPREC & AMORT			TA13	304,528	5,203	1,771	6,974	4,370	293,184
26	DEMAND COMPONENT			TA13D	273,747	5,201	1,770	6,971	4,370	262,406
27	ENERGY COMPONENT			TA13E	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C	30,781	2	1	3	0	30,778
29	DEPREC CHARGED TO CLEARING	ITA14	E0000	TA14	387	5	2	7	4	376
30	DEMAND COMPONENT			TA14D	303	5	2	7	4	292
31	CUSTOMER COMPONENT			TA14C	84	0	0	0	0	84
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	E000N	TAA15	-28,568	-610	-195	-805	-513	-27,250
34	WHOLLY-OWNED COAL	ITAB15	E008	TAB15	-44,135	-942	-302	-1,244	-792	-42,099
35	OTHER PRODUCTION	ITAC15	E009	TAC15	-20,829	-445	-143	-588	-373	-19,868
36	TRANSMISSION	ITAD15	ED20	TAD15	-12,338	-265	-83	-348	-223	-11,767
37	DISTRIBUTION	ITAE15	ED30	TAE15	-104,184	-304	-257	-561	-250	-103,373
38	DEMAND COMPONENT			TAE15D	-59,828	-300	-256	-556	-250	-59,022
39	CUSTOMER COMPONENT			TAE15C	-44,356	-4	-1	-5	0	-44,351
40	GENERAL PLANT	ITAF15	ED88	TAF15	-19,281	-280	-95	-375	-236	-18,670
41	DEMAND COMPONENT			TAF15D	-14,894	-280	-95	-375	-236	-14,283
42	CUSTOMER COMPONENT			TAF15C	-4,387	0	0	0	0	-4,387
43	NUCLEAR FUEL	ITAG15	EG10	TAG15	-38,268	-790	-251	-1,041	-542	-36,685
44	TOTAL TAX DEPRECIATION			TA15	-267,603	-3,636	-1,326	-4,962	-2,929	-259,712
45	DEMAND COMPONENT			TA15D	-180,592	-2,842	-1,074	-3,916	-2,387	-174,289
46	ENERGY COMPONENT			TA15E	-38,268	-790	-251	-1,041	-542	-36,685
47	CUSTOMER COMPONENT			TA15C	-48,743	-4	-1	-5	0	-48,738
48	ENERGY COST RATE	ITA18	K401	TA18	-7,807	0	0	0	0	-7,807
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,286	105	36	141	83	7,062
50	DEMAND COMPONENT			TA20D	3,973	71	25	96	59	3,818
51	ENERGY COMPONENT			TA20E	1,662	34	11	45	24	1,593
52	CUSTOMER COMPONENT			TA20C	1,650	0	0	0	0	1,650
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-186,056	-2,144	-834	-2,978	-1,657	-181,421
55	DEMAND COMPONENT			TAST1D	-94,963	-1,214	-539	-1,753	-1,020	-92,190
56	ENERGY COMPONENT			TAST1E	-52,643	-926	-294	-1,220	-636	-50,787
57	CUSTOMER COMPONENT			TAST1C	-38,450	-3	-2	-5	0	-38,445

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 BALANCE BROUGHT FORWARD									
2 ADJUSTMENTS TO TAXABLE INCOME			TAST1	-186,056	-2,144	-834	-2,978	-1,657	-181,421
3 CONTINUED									
4 NUCLEAR DECOMMISSIONING	ITA22	D10	TA22	429	9	3	12	8	409
5 MINERS HEALTH COSTS	ITA24	EG10	TA24	9,292	192	61	253	131	8,908
6 NUCLEAR FUEL	ITA25	EG10	TA25	44,420	917	291	1,208	630	42,582
7 PENSIONS * SUPP RETIRE	ITA30	K939	TA30	10,163	146	50	196	116	9,851
8 DEMAND COMPONENT			TA300	5,542	98	35	133	83	5,326
9 ENERGY COMPONENT			TA30E	2,319	48	15	63	33	2,223
10 CUSTOMER COMPONENT			TA30C	2,302	0	0	0	0	2,302
11 MISCELLANEOUS	ITA32	K939	TA32	18	0	0	0	1	17
12 DEMAND COMPONENT			TA32D	10	0	0	0	1	9
13 ENERGY COMPONENT			TA32E	4	0	0	0	0	4
14 CUSTOMER COMPONENT			TA32C	4	0	0	0	0	4
15 AMORTIZATION WINDOW DEFERRAL	ITA34	K401	TA34	1,199	0	0	0	0	1,199
16 DEMAND COMPONENT			TA34D	648	0	0	0	0	648
17 ENERGY COMPONENT			TA34E	271	0	0	0	0	271
18 CUSTOMER COMPONENT			TA34C	280	0	0	0	0	280
19 POWER PLANT INVENTORY	ITA42	K419	TA42	-4,652	-126	0	-126	-87	-4,439
20 LOW LEVEL RADWASTE DISPOSAL	ITA47	D10	TA47	2,859	61	20	81	51	2,727
21 LOSS ON REQUIRED DEBT	ITA48	P00	TA48	-18,388	-290	-103	-393	-244	-17,751
22 DEMAND COMPONENT			TA48D	-15,927	-290	-103	-393	-244	-15,290
23 CUSTOMER COMPONENT			TA48C	-2,461	0	0	0	0	-2,461
24 SSES OUTAGE COSTS	ITA50	D10	TA50	-8,318	-178	-56	-234	-150	-7,934
25 AMORTIZ LEASED EQUIP	ITA58	P01	TA58	5,852	95	33	128	80	5,644
26 DEMAND COMPONENT			TA58D	5,143	95	33	128	80	4,935
27 CUSTOMER COMPONENT			TA58C	709	0	0	0	0	709
28 REMOVAL COSTS	ITA60	P000	TA60	-20,531	-245	-98	-343	-206	-19,982
29 DEMAND COMPONENT			TA60D	-15,881	-245	-97	-342	-206	-15,333
30 CUSTOMER COMPONENT			TA60C	-4,650	0	-1	-1	0	-4,649
31 REALIZED INVENTORY LOSS	ITA62	K939	TA62	-5,828	-84	-29	-113	-66	-5,649
32 DEMAND COMPONENT			TA62D	-3,178	-56	-21	-77	-47	-3,054
33 ENERGY COMPONENT			TA62E	-1,330	-27	-9	-36	-19	-1,275
34 CUSTOMER COMPONENT			TA62C	-1,320	0	0	0	0	-1,320
35 1991 PA CNI REFUND	ITA65	K939	TA65	10,817	156	53	209	123	10,485
36 DEMAND COMPONENT			TA65D	5,899	105	37	142	88	5,669
37 ENERGY COMPONENT			TA65E	2,468	51	16	67	35	2,366
38 CUSTOMER COMPONENT			TA65C	2,450	0	0	0	0	2,450
39 CLEARING & P/R EQUAL	ITA66	K939	TA66	1,750	25	9	34	20	1,696
40 DEMAND COMPONENT			TA66D	954	17	6	23	14	917
41 ENERGY COMPONENT			TA66E	399	8	3	11	6	382
42 CUSTOMER COMPONENT			TA66C	396	0	0	0	0	396
43 COAL INVENTORY ADJUSTMENT	ITA68	D10	TA68	-8,115	-173	-56	-229	-145	-7,741
44 ESOP DIVIDEND	ITA72	K929	TA72	-8,108	-117	-40	-157	-92	-7,859
45 DEMAND COMPONENT			TA72D	-4,421	-79	-27	-106	-66	-4,249
46 ENERGY COMPONENT			TA72E	-1,850	-38	-12	-50	-27	-1,773
47 CUSTOMER COMPONENT			TA72C	-1,837	0	0	0	0	-1,837
48 CONTRIB IN AID OF CONSTR.	ITA78	K401	TA78	4,620	0	0	0	0	4,620
49 DEMAND COMPONENT			TA78D	2,638	0	0	0	0	2,638
50 CUSTOMER COMPONENT			TA78C	1,982	0	0	0	0	1,982
51 ADJUST-SALES OF PROPERTY	ITA85	P01	TA85	-5,144	-83	-30	-113	-70	-4,961
52 DEMAND COMPONENT			TA85D	-4,521	-83	-30	-113	-70	-4,338
53 CUSTOMER COMPONENT			TA85C	-623	0	0	0	0	-623
54 PREFERRED DIV PD CREDIT	ITA95	P01	TA95	-734	-12	-4	-16	-10	-708
55 DEMAND COMPONENT			TA95D	-645	-12	-4	-16	-10	-619
56 CUSTOMER COMPONENT			TA95C	-89	0	0	0	0	-89

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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



HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2

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

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL		
1 WAGES AND SALARIES ALLOCATOR									
2 FOR ADMIN & GEN EXP AND									
3 PAYROLL TAXES									
4 WAGES AND SALARIES ALLOCATOR									
5 EXCLUDING ADMIN & GENERAL									
6 PRODUCTION									
7 NUCLEAR			KA901T	57,733	1,220	390	1,610	969	55,154
8 DEMAND COMPONENT	KA900D	D10	KA901D	39,871	851	273	1,124	716	38,031
9 ENERGY COMPONENT	KA900E	EG10	KA901E	17,862	369	117	486	253	17,123
10 WHOLLY-OWNED COAL			KB901T	45,501	956	305	1,261	735	43,505
11 DEMAND COMPONENT	KB900D	D10	KB901D	23,734	507	162	669	426	22,639
12 ENERGY COMPONENT	KB900E	EG10	KB901E	21,767	449	143	592	309	20,866
13 OTHER NON-NUCLEAR			KC901T	19,021	403	128	531	322	18,168
14 DEMAND COMPONENT	KC900D	D10	KC901D	13,988	299	95	394	251	13,343
15 ENERGY COMPONENT	KC900E	EG10	KC901E	5,033	104	33	137	71	4,825
16 TOTAL PRODUCTION			K901	122,255	2,579	823	3,402	2,026	116,827
17 TRANSMISSION	K904	D10	K905	5,251	112	36	148	94	5,009
18 DISTRIBUTION	K906	P30	K907	36,907	125	107	232	104	36,571
19 DEMAND COMPONENT			K907D	21,214	124	106	230	104	20,880
20 CUSTOMER COMPONENT			K907C	15,693	1	1	2	0	15,691
21 CUSTOMER ACCTS	K920	C10	K921	21,148	0	0	0	0	21,148
22 CUSTOMER SERV & INFO	K922	C10	K923	7,500	0	0	0	0	7,500
23 SALES	K924	K401	K925	2,689	0	0	0	0	2,689
24 WAGE & SALARY ALLOCATOR									
25 EXCLUDING ADMIN & GENERAL									
26 ASSIGN TO NUCLEAR			K929A	57,733	1,220	390	1,610	969	55,154
27 ASSIGN TO NON-NUCLEAR			K929B	138,017	1,596	576	2,172	1,255	134,590
28 TOTAL M & S ALLOCATOR									
29 EXCLUDING ADMIN & GENERAL			K929	195,750	2,816	966	3,782	2,224	189,744
30 DEMAND COMPONENT			K929D	106,747	1,893	672	2,565	1,591	102,591
31 ENERGY COMPONENT			K929E	44,662	922	293	1,215	633	42,814
32 CUSTOMER COMPONENT			K929C	44,341	1	1	2	0	44,339
33 ADMIN & GENERAL	K930	K929	K931	36,320	522	180	702	412	35,206
34 WAGES & SALARIES ALLOCATOR									
35 INCLUDING ADMIN & GEN									
36 TOTAL M & S ALLOCATOR			K939	232,070	3,338	1,146	4,484	2,636	224,950
37 WAGES & SALARIES ALLOCATOR FOR									
38 GENERAL PLANT									
39 PRODUCTION									
40 NUCLEAR	KA910	D10	KA911	57,733	1,232	395	1,627	1,037	55,069
41 WHOLLY-OWNED COAL	KB910	D10	KB911	44,647	953	305	1,258	802	42,587
42 OTHER NON-NUCLEAR	KC910	D10	KC911	19,020	406	130	536	342	18,142
43 TOTAL PRODUCTION			K911	121,400	2,591	830	3,421	2,181	115,798
44 TRANSMISSION	K904	D10	K905	5,251	112	36	148	94	5,009
45 DISTRIBUTION	K906	P30	K907	36,907	125	107	232	104	36,571
46 DEMAND COMPONENT			K907D	21,214	124	106	230	104	20,880
47 CUSTOMER COMPONENT			K907C	15,693	1	1	2	0	15,691
48 CUSTOMER ACCTS	K920	C10	K921	21,148	0	0	0	0	21,148
49 CUSTOMER SERV & INFO	K922	C10	K923	7,500	0	0	0	0	7,500
50 SALES	K924	K401	K925	2,689	0	0	0	0	2,689
51 TOTAL M & S ALLOCATOR FOR									
52 GENERAL PLANT ALLOCATOR			K433	194,895	2,828	973	3,801	2,379	188,715
53 DEMAND COMPONENT			K433D	150,554	2,827	972	3,799	2,379	144,376
54 CUSTOMER COMPONENT			K433C	44,341	1	1	2	0	44,339

HISTORIC TEST YEAR COST ALLOCATION

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

PART 2  
 SUMMARY

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

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL		
-----									
A-EXPRESSED IN \$1,000									
1 METER INVESTMENT	CM1			83,144	99	48	147	0	82,997
2 METER READING EXPENSE	CM2			9,375	1	1	2	0	9,373
3 LATE PAYMENTS	CM4			6,664	14	2	16	0	6,648
4 UNCOLLECTIBLE ACCOUNTS	CM5			16,161	10	1	11	0	16,150
5 CUSTOMER DEPOSITS	CM6			1	0	0	0	0	1
6 CUSTOMER ADVANCES	CM7			1	0	0	0	0	1
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CM8			1	0	0	0	0	1
8 SERVICES CUSTOMER COMPONENT	CM9			1	0	0	0	0	1
-----									
II. CUSTOMERS (UNITS)									
9 TOTAL CUSTOMERS	C10			1,228,066	9	9	18	1	1,228,047
10 FERC SYSTEM CUSTOMERS	C11			18	9	9	18	0	0
11 SECONDARY CUSTOMERS	C30			1	0	0	0	0	1
-----									
III. DEMANDS (KWH)									
12 GENERATION LEVEL DEMANDS	D10			5,315,168	113,459	36,362	149,821	95,417	5,069,930
13 69 KV LEVEL DEMANDS	D15			5,233,039	113,459	36,362	149,821	95,417	4,987,801
14 PRIMARY LEVEL DEMANDS	D20			4,302,993	0	36,362	36,362	0	4,266,631
15 SECONDARY LEVEL DEMANDS	D30			1	0	0	0	0	1
-----									
IV. ENERGY (1,000 KWH)									
16 GENERATION LEVEL ENERGY	ES10			34,760,962	717,217	228,028	945,245	493,083	33,322,634
17 SALES LEVEL MWH SALES	ES15			32,642,941	698,127	216,202	914,329	493,083	31,235,529
18 SALES LEVEL (FERC CUSTOMERS)	ES15F			914,329	698,127	216,202	914,329	0	0
-----									
V. DIRECT ASSIGNMENT									
19 100% TO PA. JURISDICTION	K401			1	0	0	0	0	1
20 POWER PLANT INVENTORY	K419			20,894	566	0	566	389	19,939
21 DIR ASSIGN GE REFUND CREDIT	K445			11,952	330	0	330	123	11,499

**SECTION III**

**PART III**

**PENNSYLVANIA JURISDICTIONAL ALLOCATION**

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 ELECTRIC PLANT IN SERVICE									
2 PRODUCTION PLANT									
3 NUCLEAR	Q07	D10	P07	3,153,686	1,254,117	60,367	146,642	697,095	414,805
4 WHOLLY-OWNED COAL	Q08	D10	P08	1,099,466	437,221	21,046	51,123	243,028	144,613
5 OTHER NON-NUCLEAR	Q09	D10	P09	561,610	223,333	10,751	26,114	124,139	73,869
6 TOTAL PRODUCTION PLANT			P10	4,814,762	1,914,671	92,164	223,879	1,064,262	633,287
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	274,044	108,978	5,246	12,743	60,575	36,045
9 138/69 KV	Q16	D15	P16	78,592	31,768	1,529	3,715	17,658	10,507
10 TOTAL TRANSMISSION PLANT			P20	352,636	140,746	6,775	16,458	78,233	46,552
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	5,897	2,345	112	274	1,304	775
14 138/69 KV	Q27	D10	P27	69,391	27,595	1,328	3,227	15,338	9,127
15 PRIMARY	Q28	D20	P28	242,760	114,714	5,521	13,413	63,763	37,942
16 SECONDARY	Q29	D30	P29	5,135	2,895	237	371	1,399	0
17 TOTAL SUBSTATIONS			PSS	323,183	147,549	7,198	17,285	81,804	47,844
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	274,639	109,215	5,257	12,770	60,707	36,123
20 PRIMARY	Q32	D20	P32	237,297	112,132	5,397	13,111	62,328	37,088
21 SECONDARY									
22 DEMAND COMPONENT	Q330	D30	P330	264,469	149,120	12,212	19,083	72,101	0
23 CUSTOMER COMPONENT	Q33C	C30	P33C	324,117	281,829	3,776	32,031	4,987	0
24 STREET LIGHTING	Q34	K405	P34	30,178	0	0	0	0	0
25 TOTAL OVERHEAD LINES			POL	1,130,700	652,296	26,642	76,995	200,123	73,211
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	8,943	3,556	172	416	1,977	1,176
28 PRIMARY	Q36	D20	P36	32,033	15,137	728	1,770	8,414	5,006
29 SECONDARY									
30 DEMAND COMPONENT	Q370	D30	P370	73,077	41,204	3,375	5,273	19,923	0
31 CUSTOMER COMPONENT	Q37C	C30	P37C	121,951	106,040	1,421	12,052	1,876	0
32 TOTAL UNDERGROUND LINES			PUG	236,004	165,937	5,696	19,511	32,190	6,182
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q380	D30	P380	123,015	69,362	5,680	8,876	33,537	0
35 CUSTOMER COMPONENT	Q38C	CMB	P38C	159,454	116,762	1,585	17,891	5,317	0
36 TOTAL LINE TRANSFORMERS			PLT	282,469	186,124	7,265	26,767	38,854	0
37 SERVICES									
38 DEMAND COMPONENT	Q390	D30	P390	23,805	13,422	1,099	1,718	6,490	0
39 CUSTOMER COMPONENT	Q39C	CMB	P39C	256,919	195,233	2,656	24,456	4,975	0
40 TOTAL SERVICES			PSV	280,724	208,655	3,755	26,174	11,465	0
41 METERS	Q43	CM1	P43	79,466	39,562	2,798	12,651	14,648	3,303
42 AREA LIGHTING FIXTURES	Q44	K403	P44	3,897	0	0	0	0	0
43 STREET LIGHTING	Q46	K405	P46	46,309	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			P30	2,382,752	1,400,123	53,354	179,383	379,084	130,540
45 DEMAND COMPONENT			P300	1,360,461	660,697	41,118	80,302	347,281	127,237
46 CUSTOMER COMPONENT			P30C	1,022,291	739,426	12,236	99,081	31,803	3,303
47 TOTAL GENERAL PLANT	Q88	K433	P88	236,046	119,502	4,407	14,174	41,996	22,821
48 DEMAND COMPONENT			P880	180,587	74,173	3,755	8,734	40,835	22,732
49 CUSTOMER COMPONENT			P88C	55,459	45,329	652	5,440	1,161	89
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	18,513	9,373	345	1,112	3,293	1,790
51 DEMAND COMPONENT			P950	14,163	5,818	294	685	3,202	1,783
52 CUSTOMER COMPONENT			P95C	4,350	3,555	51	427	91	7
53 TOTAL ELECTRIC PLANT IN SVC			POST	7,804,709	3,584,415	157,045	435,006	1,566,868	834,990

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 DEPRECIATION RESERVE									
2 PRODUCTION PLANT									
3 NUCLEAR	H07	D10	A07	531,237	211,255	10,169	24,702	117,425	69,874
4 WHOLLY-OWNED COAL	H08	D10	A08	450,332	179,082	8,621	20,940	99,542	59,232
5 OTHER NON-NUCLEAR	H09	D10	A09	252,821	100,539	4,839	11,756	55,884	33,253
6 TOTAL PRODUCTION PLANT			A10	1,234,390	490,876	23,629	57,398	272,851	162,359
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	84,429	33,575	1,616	3,926	18,662	11,105
9 138/69 KV	H16	D15	A16	24,213	9,787	471	1,144	5,441	3,237
10 TOTAL TRANSMISSION PLANT			A20	108,642	43,362	2,087	5,070	24,103	14,342
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	1,910	760	37	89	422	251
14 138/69 KV	H27	D10	A27	22,332	8,881	428	1,038	4,937	2,937
15 PRIMARY	H28	D20	A28	77,294	36,525	1,758	4,271	20,302	12,080
16 SECONDARY	H29	D30	A29	1,643	926	76	119	447	0
17 TOTAL SUBSTATIONS			AST	103,179	47,092	2,299	5,517	26,108	15,268
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	89,949	35,770	1,722	4,182	19,883	11,831
20 PRIMARY	H32	D20	A32	79,549	37,590	1,810	4,395	20,895	12,433
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	87,059	49,088	4,020	6,282	23,734	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	109,716	95,402	1,278	10,843	1,688	0
24 STREET LIGHTING	H34	K405	A34	9,398	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	375,671	217,850	8,830	25,702	66,200	24,264
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	1,643	653	31	76	364	216
28 PRIMARY	H36	D20	A36	5,971	2,822	136	330	1,568	933
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	13,577	7,655	627	980	3,701	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	22,657	19,701	264	2,239	349	0
32 TOTAL UNDERGROUND LINES			AUG	43,848	30,831	1,058	3,625	5,982	1,149
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	44,876	25,304	2,072	3,238	12,234	0
35 CUSTOMER COMPONENT	H38C	C48	A38C	58,168	42,594	578	6,526	1,940	0
36 TOTAL LINE TRANSFORMERS			ALT	103,044	67,898	2,650	9,764	14,174	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	11,129	6,275	514	803	3,034	0
39 CUSTOMER COMPONENT	H39C	C49	A39C	120,110	91,272	1,241	11,433	2,326	0
40 TOTAL SERVICES			ASV	131,239	97,547	1,755	12,236	5,360	0
41 METERS	H43	CM1	A43	22,245	11,074	784	3,541	4,101	924
42 AREA LIGHTING FIXTURES	H44	K403	A44	2,060	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	17,735	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	799,021	472,292	17,376	60,385	121,925	41,605
45 DEMAND COMPONENT			A30D	436,932	212,249	13,231	25,803	111,521	40,681
46 CUSTOMER COMPONENT			A30C	362,089	260,043	4,145	34,582	10,404	924
47 TOTAL GENERAL PLANT	H88	K433	A88	79,085	40,038	1,477	4,749	14,070	7,646
48 DEMAND COMPONENT			A88D	60,505	24,851	1,259	2,926	13,681	7,617
49 CUSTOMER COMPONENT			A88C	18,580	15,187	218	1,823	389	29
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	5,051	2,557	95	303	899	488
51 DEMAND COMPONENT			A95D	3,865	1,587	81	187	874	486
52 CUSTOMER COMPONENT			A95C	1,186	970	14	116	25	2
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	2,226,189	1,049,125	44,664	127,905	433,848	226,440

HISTORIC TEST YEAR COST ALLOCATION

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

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



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

## HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	TOTAL NET ELECTRIC PLANT		P01	595,219	19,710	47,503	128,446	89,561	1,739
2	DEMAND COMPONENT		P01D	593,474	19,598	47,291	123,299	10,312	1,739
3	CUSTOMER COMPONENT		P01C	1,745	112	212	5,147	79,249	0
4	NET PLANT NUCLEAR		P01N	371,940	12,447	30,035	62,388	4,949	1,089
5	TOTAL ELECTRIC PLANT IN SVC		P00	810,999	26,835	64,675	178,193	143,314	2,369
6	DEMAND COMPONENT		P00D	808,572	26,679	64,380	170,618	14,318	2,369
7	CUSTOMER COMPONENT		P00C	2,427	156	295	7,575	128,996	0
8	ELEC PLT NUCLEAR		P00N	447,285	14,968	36,119	75,026	5,952	1,310
9	ELEC PLT NON-NUCLEAR		P000	363,714	11,867	28,556	103,167	137,362	1,059
10	DEMAND COMPONENT		P000D	361,287	11,711	28,261	95,592	8,366	1,059
11	CUSTOMER COMPONENT		P000C	2,427	156	295	7,575	128,996	0
12	ELEC PLANT LESS P07,08		P0000	207,778	6,649	15,963	77,011	135,287	602
13	DEMAND COMPONENT		P0000D	205,351	6,493	15,668	69,436	6,291	602
14	CUSTOMER COMPONENT		P0000C	2,427	156	295	7,575	128,996	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	786,344	26,009	62,682	173,042	140,266	2,296
16	DEMAND COMPONENT		AT1D	783,970	25,856	62,393	165,763	13,919	2,296
17	CUSTOMER COMPONENT		AT1C	2,374	153	289	7,279	126,347	0
18	TOTAL TRANS/DIST PLANT		AT2	103,670	3,157	7,538	58,500	131,179	296
19	DEMAND COMPONENT		AT2D	101,096	3,004	7,249	51,221	4,832	296
20	CUSTOMER COMPONENT		AT2C	2,374	153	289	7,279	126,347	0
21	DEPREC RES NUCLEAR		A00N	75,345	2,521	6,084	12,638	1,003	221
22	DEPREC RES NON-NUCL		A00D	140,635	4,604	11,088	37,109	52,750	409
23	DEMAND COMPONENT		A000D	139,752	4,560	11,005	34,681	3,003	409
24	CUSTOMER COMPONENT		A000C	683	44	83	2,428	49,747	0
25	GENERAL PLANT ALLOCATOR		K433	18,278	613	1,477	3,819	2,259	54
26	DEMAND COMPONENT		K433D	18,238	611	1,473	3,599	296	54
27	CUSTOMER COMPONENT		K433C	40	2	4	220	1,963	0
28	TOTAL M & S ALLOCATOR		K939	23,443	741	1,816	4,360	2,760	60
29	DEMAND COMPONENT		K939D	14,595	489	1,180	3,087	259	42
30	ENERGY COMPONENT		K939E	8,802	249	631	1,012	174	18
31	CUSTOMER COMPONENT		K939C	46	3	6	260	2,327	0
32	EXCLUDING ADMIN & GENERAL		K929	19,774	625	1,532	3,677	2,328	51
33	DEMAND COMPONENT		K929D	12,310	413	996	2,603	218	36
34	ENERGY COMPONENT		K929E	7,424	210	532	854	147	15
35	CUSTOMER COMPONENT		K929C	40	2	4	220	1,963	0

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-13,823	-5,497	-265	-643	-3,055	-1,818
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	448	178	9	21	99	59
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	36,632	18,353	762	2,271	6,851	3,309
6	DEMAND COMPONENT			DF42AD	28,109	12,145	660	1,444	6,591	3,282
7	CUSTOMER COMPONENT			DF42AC	8,523	6,208	102	827	260	27
8	COST OF REMOVAL	TC42B	P000	DF42B	5,162	2,586	107	320	965	467
9	DEMAND COMPONENT			DF42BD	3,961	1,712	92	204	928	463
10	CUSTOMER COMPONENT			DF42BC	1,201	874	15	116	37	4
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	2,630	1,045	51	122	582	346
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	43,789	17,413	838	2,036	9,679	5,760
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	679,144	270,073	13,000	31,579	150,119	89,328
15	NUCLEAR FUEL	TC46C	E610	DF46C	6,438	2,345	84	298	1,403	928
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	140,324	74,796	2,989	9,374	24,763	10,888
17	DEMAND COMPONENT			DF46DD	97,569	43,649	2,478	5,227	23,457	10,754
18	CUSTOMER COMPONENT			DF46DC	42,755	31,147	511	4,147	1,306	134
19	TOTAL ACRS AND MACRS			DF46T	869,695	364,627	16,911	43,287	185,964	106,904
20	TOTAL ACCUM DEFERRED INC TAX			DFT	900,744	381,292	17,575	45,378	191,406	109,267
21	DEMAND COMPONENT			DFTD	839,197	339,673	16,812	39,868	187,818	107,828
22	ENERGY COMPONENT			DFTE	9,068	3,390	135	420	1,985	1,274
23	CUSTOMER COMPONENT			DFTC	52,479	38,229	628	5,090	1,603	165
24	CUSTOMER ADVANCES	AC	CM7	CA00	40	16	0	17	7	0
25	CUSTOMER DEPOSITS	AD	CM6	DA00	1,106	43	0	301	660	48
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	901,890	381,351	17,575	45,696	192,073	109,315
27	DEMAND COMPONENT			PLDEDD	839,197	339,673	16,812	39,868	187,818	107,828
28	ENERGY COMPONENT			PLDEDE	9,068	3,390	135	420	1,985	1,274
29	CUSTOMER COMPONENT			PLDEDC	53,625	38,288	628	5,408	2,270	213

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY	
1	SUBSTRUCTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-1,961	-65	-158	-329	-26	-6
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	63	2	5	11	1	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	2,865	94	225	812	1,082	8
6	DEMAND COMPONENT			DF42AD	2,846	92	223	752	66	8
7	CUSTOMER COMPONENT			DF42AC	19	2	2	60	1,016	0
8	COST OF REMOVAL	TC42B	P000	DF42B	403	13	32	115	153	1
9	DEMAND COMPONENT			DF42BD	400	13	32	107	9	1
10	CUSTOMER COMPONENT			DF42BC	3	0	0	8	144	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	373	13	30	62	5	1
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	6,210	208	502	1,042	83	18
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	96,323	3,223	7,778	16,157	1,282	282
15	NUCLEAR FUEL	TC46C	EG10	DF46C	1,116	32	80	128	22	2
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	8,209	262	631	3,042	5,346	24
17	DEMAND COMPONENT			DF46DD	8,113	256	619	2,743	249	24
18	CUSTOMER COMPONENT			DF46DC	96	6	12	299	5,097	0
19	TOTAL ACRS AND MACRS			DF46T	111,858	3,725	8,991	20,369	6,733	326
20	TOTAL ACCUM DEFERRED INC TAX			OFT	113,601	3,782	9,125	21,040	7,948	330
21	DEMAND COMPONENT			DFTD	111,995	3,729	9,000	20,483	1,664	327
22	ENERGY COMPONENT			DFTE	1,489	45	110	190	27	3
23	CUSTOMER COMPONENT			DFTC	117	8	15	367	6,257	0
24	CUSTOMER ADVANCES	AC	CM7	CA00	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CM6	DA00	5	0	0	46	3	0
26	TOTAL SUBSTRUCTIVE ADJUSTMENTS			PLDED	113,606	3,782	9,125	21,086	7,951	330
27	DEMAND COMPONENT			PLDEDO	111,995	3,729	9,000	20,483	1,664	327
28	ENERGY COMPONENT			PLDEDE	1,489	45	110	190	27	3
29	CUSTOMER COMPONENT			PLDEDC	122	8	15	413	6,260	0

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
 RATE BASE ITEMS  
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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENN. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	ADDITIVE ADJUSTMENTS									
2	PLANT HELD FOR FUTURE USE									
3	PRODUCTION M-O-C	QF10	D10	PF10	0	0	0	0	0	
4	PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0	
5	TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0	
6	DISTRIBUTION PLANT									
7	138/69KV	QF31	D10	PF31	0	0	0	0	0	
8	PRIMARY	QF32	D20	PF32	0	0	0	0	0	
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0	
10	DEMAND COMPONENT			PF33D	0	0	0	0	0	
11	CUSTOMER COMPONENT			PF33C	0	0	0	0	0	
12	TOTAL DISTRIBUTION PLANT									
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	
14	DEMAND COMPONENT			PF88D	0	0	0	0	0	
15	CUSTOMER COMPONENT			PF88C	0	0	0	0	0	
16	TOTAL PLANT FUTURE USE									
17	POLLUTION CONTROL PROJECTS									
18	NUCLEAR	IPCA	D10	PCAO	0	0	0	0	0	
19	WHOLLY-OWNED COAL	IPCB	D10	PCBO	24,607	9,786	471	1,144	5,439	3,237
20	OTHER NON-NUCLEAR	IPCC	D10	PCCO	31,726	12,616	607	1,475	7,013	4,173
21	TOTAL POLLUTION CONTROL									
22	TOTAL ADDITIVE ADJUSTMENTS			PLADD	56,333	22,402	1,078	2,619	12,452	7,410
23	DEMAND COMPONENT			PLADD	56,333	22,402	1,078	2,619	12,452	7,410
24	CUSTOMER COMPONENT			PLADD	0	0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE									
26	DEMAND COMPONENT			NOP	4,732,963	2,176,341	95,884	264,024	953,399	506,645
27	ENERGY COMPONENT			NOPD	4,095,412	1,705,910	88,085	201,425	935,417	505,688
28	CUSTOMER COMPONENT			NOPE	-9,068	-3,390	-135	-420	-1,985	-1,274
				NOPC	646,619	473,821	7,934	63,019	19,967	2,231
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	WHOLLY-OWNED COAL	M10A	EG10	M10A	65,333	23,794	852	3,022	14,242	9,412
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	24,778	9,025	322	1,146	5,402	3,569
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL									
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	D10	M11A	32,505	12,926	622	1,511	7,185	4,276
38	WHOLLY-OWNED COAL	M11B	D10	M11B	36,852	14,655	705	1,714	8,145	4,848
39	OTHER NON-NUCLEAR	M11C	D10	M11C	12,693	5,048	243	590	2,806	1,669
40	TOTAL PRODUCTION									
41	TRANS/DIST	M14	AT2	M14	22,481	12,664	494	1,610	3,758	1,455
42	DEMAND COMPONENT			M14D	14,079	6,586	394	795	3,497	1,428
43	CUSTOMER COMPONENT			M14C	8,402	6,078	100	815	261	27
44	TOTAL PLANT M & S									
45	TOTAL FUEL AND M & S			M20T	104,531	45,293	2,064	5,425	21,894	12,248
46	DEMAND COMPONENT			MCO	194,642	78,112	3,238	9,593	41,530	25,229
47	ENERGY COMPONENT			MCDD	96,129	39,215	1,964	4,610	21,633	12,221
48	CUSTOMER COMPONENT			MCE	90,111	32,819	1,174	4,168	19,644	12,981
49	WORKING CASH			MCDC	8,402	6,078	100	815	261	27
50	WORKING CASH O & M	CASH	MCAP	MCA	17,867	7,442	271	930	3,626	2,252
51	DEMAND COMPONENT			MCAD	4,721	1,950	99	230	1,072	593
52	ENERGY COMPONENT			MCAE	11,467	4,176	150	531	2,499	1,652
53	CUSTOMER COMPONENT			MCAC	1,679	1,316	22	170	53	8

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	ADDITIVE ADJUSTMENTS								
2	PLANT HELD FOR FUTURE USE								
3	PRODUCTION M-O-C	QF10	D10	PF10	0	0	0	0	0
4	PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0
5	TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0
6	DISTRIBUTION PLANT								
7	138/69KV	QF31	D10	PF31	0	0	0	0	0
8	PRIMARY	QF32	D20	PF32	0	0	0	0	0
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0
10	DEMAND COMPONENT			PF33D	0	0	0	0	0
11	CUSTOMER COMPONENT			PF33C	0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT								
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0
14	DEMAND COMPONENT			PF88D	0	0	0	0	0
15	CUSTOMER COMPONENT			PF88C	0	0	0	0	0
16	TOTAL PLANT FUTURE USE								
17	POLLUTION CONTROL PROJECTS								
18	NUCLEAR	IPCA	D10	PCA0	0	0	0	0	0
19	WHOLLY-OWNED COAL	IPCB	D10	PCB0	3,490	117	282	585	46
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	4,500	151	363	755	60
21	TOTAL POLLUTION CONTROL								
22	TOTAL ADDITIVE ADJUSTMENTS								
23	DEMAND COMPONENT			PLADD	7,990	268	645	1,340	106
24	CUSTOMER COMPONENT			PLADD0	7,990	268	645	1,340	106
25	TOTAL NET ORIG COST RATE BASE								
26	DEMAND COMPONENT			NOP	489,603	16,196	39,023	108,700	81,716
27	ENERGY COMPONENT			NOPD	489,471	16,137	38,935	104,156	8,753
28	CUSTOMER COMPONENT			NOPE	-1,489	-45	-110	-190	-27
29	WORKING CAPITAL								
30	FUEL INVENTORY								
31	WHOLLY-OWNED COAL	M10A	EG10	M10A	11,328	321	812	1,303	224
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	4,296	121	308	495	85
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0
34	TOTAL FUEL								
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	NUCLEAR	M11A	D10	M11A	4,610	154	372	774	61
38	WHOLLY-OWNED COAL	M11B	D10	M11B	5,226	175	422	877	70
39	OTHER NON-NUCLEAR	M11C	D10	M11C	1,801	61	145	302	23
40	TOTAL PRODUCTION								
41	TRANS/DIST	M14	AT2	M11T	11,637	390	939	1,953	154
42	DEMAND COMPONENT			M14	851	26	62	481	1,078
43	CUSTOMER COMPONENT			M14D	831	25	60	421	40
44	TOTAL PLANT M & S								
45	TOTAL FUEL AND M & S			M14C	20	1	2	60	1,038
46	DEMAND COMPONENT			M20T	12,488	416	1,001	2,434	1,232
47	ENERGY COMPONENT			MCD	28,112	858	2,121	4,232	1,541
48	CUSTOMER COMPONENT			MCDD	12,468	415	999	2,374	194
49	WORKING CASH			MCDE	15,624	442	1,120	1,798	309
50	WORKING CASH O & M	CASH	MCAP	MCDC	20	1	2	60	1,038
51	DEMAND COMPONENT			NCA	2,574	76	190	360	140
52	ENERGY COMPONENT			NCAD	580	19	47	119	10
53	CUSTOMER COMPONENT			NCAE	1,989	56	142	228	40
				NCAC	5	0	1	13	91

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - HISTORIC TEST YEAR ENDED 9/30/94  
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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	WORKING CAPITAL CONTINUED								
2	WORKING CASH CONTINUED								
3	PREPAYMENTS								
4	INSURANCE								
5	NUCLEAR PRODUCTION	MCPA	D10	MCPA	252	8	20	42	4
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPB	55	2	4	10	1
7	OTHER NON-NUCLEAR PROD	MCPD	D10	MCPD	34	1	3	6	1
8	OTHER PROPERTY	MCPD	AT2	MCPD	92	3	7	52	117
9	DEMAND COMPONENT			MCPID0	90	3	6	46	4
10	CUSTOMER COMPONENT			MCPIDC	2	0	1	6	113
11	TOTAL PREPAID INSURANCE			MCPIT	433	14	34	110	123
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0
15	MRC FEE	MCPF	P01N	MCPF	19	1	2	3	0
16	POSTAGE	MCPD	K433	MCPD	13	0	1	3	2
17	DEMAND COMPONENT			MCPD0	13	0	1	3	0
18	CUSTOMER COMPONENT			MCPD0C	0	0	0	0	2
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	19	1	2	4	2
20	DEMAND COMPONENT			MCPRED	12	1	1	3	0
21	ENERGY COMPONENT			MCPREE	7	1	0	1	0
22	CUSTOMER COMPONENT			MCPREC	0	0	0	1	2
23	MISCELLANEOUS	MCPM	K939	MCPM	609	19	47	113	72
24	DEMAND COMPONENT			MCPMD	379	12	30	80	7
25	ENERGY COMPONENT			MCPME	228	6	17	26	4
26	CUSTOMER COMPONENT			MCPMC	1	0	0	7	61
27	TOTAL PREPAYMENTS			MCPPT	1,093	35	86	233	199
28	ACCRUED TAXES	MCT	MCAP	MCT	273	8	20	38	15
29	DEMAND COMPONENT			MCTD	61	2	5	13	1
30	ENERGY COMPONENT			MCTE	211	5	15	25	5
31	CUSTOMER COMPONENT			MCTC	0	0	0	2	10
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
33	SEMI ANNUAL INTEREST	AES	MCAP	EAS	-4,098	-121	-302	-574	-223
34	DEMAND COMPONENT			EASD	-924	-31	-75	-188	-15
35	ENERGY COMPONENT			EASE	-3,166	-90	-226	-365	-63
36	CUSTOMER COMPONENT			EASC	-8	0	-1	-21	-145
37	PREFERRED DIVIDEND PAYMENT	AFS	MCAP	FAS	-108	-3	-8	-16	-6
38	DEMAND COMPONENT			FASD	-25	-1	-2	-5	-1
39	ENERGY COMPONENT			FASE	-84	-2	-6	-10	-2
40	CUSTOMER COMPONENT			FASC	0	0	0	-1	-4
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-4,206	-124	-310	-590	-229
42									
43	TOTAL WORKING CASH			CMC	-266	-5	-14	41	125
44	DEMAND COMPONENT			CMCD	548	18	44	129	12
45	ENERGY COMPONENT			CMCE	-814	-23	-58	-95	-16
46	CUSTOMER COMPONENT			CMCC	1	0	0	6	129
47	TOTAL WORKING CAPITAL			MOO	27,846	853	2,107	4,273	1,666
48	DEMAND COMPONENT			MOOD	13,016	433	1,043	2,503	206
49	ENERGY COMPONENT			MOOE	14,810	419	1,062	1,703	293
50	CUSTOMER COMPONENT			MOOC	20	2	3	66	1,167
51	TOTAL RATE BASE			RBX	517,449	17,049	41,130	112,973	83,382
52	DEMAND COMPONENT			RBXD	502,486	16,569	39,977	106,660	8,960
53	ENERGY COMPONENT			RBXE	13,321	374	952	1,513	266
54	CUSTOMER COMPONENT			RBXC	1,642	106	200	4,800	74,157



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4		G01A	EG10	EE01A	52,808	19,233	688	2,442	11,512	7,608
5		G01B	EG10	EE01B	263,502	95,968	3,433	12,187	57,443	37,959
6		G01C	EG10	EE01C	96,182	35,030	1,253	4,448	20,968	13,855
7				EE01T	412,492	150,231	5,374	19,077	89,923	59,422
8	POWER PURCHASES									
9		G04E	EG10	EE04E	33,374	12,155	435	1,544	7,275	4,808
10		G05E	EG10	EE05E	212,899	77,538	2,774	9,847	46,411	30,670
11		G06D	D10	EE06D	9,709	3,861	186	451	2,147	1,277
12		G07E	EG10	EE07E	36,738	13,380	479	1,699	8,009	5,292
13		G08D	D10	EE08D	6	2	1	0	2	0
14		G08E	EG10	EE08E	104	38	1	5	22	15
15				EE09	292,830	106,974	3,876	13,546	63,866	42,062
16				EE09D	9,715	3,863	187	451	2,149	1,277
17				EE09E	283,115	103,111	3,689	13,095	61,717	40,785
18		G12	D10	EE12	0	0	0	0	0	0
19		G13	D10	EE13	5,559	2,211	106	258	1,229	731
20	FOSSIL FUEL HANDLING									
21		G02A	EG10	EE02A	13,542	4,939	177	627	2,957	1,953
22		G02B	EG10	EE02B	5,459	1,989	71	252	1,191	786
23				EE02	19,021	6,928	248	879	4,148	2,739
24	ENERGY TRUST									
25		G03	EG10	EE03	4,158	1,515	54	192	907	599
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28		G17AD	D10	EE17AD	111,581	44,372	2,135	5,188	24,664	14,677
29		G17AE	EG10	EE17AE	37,298	13,584	486	1,725	8,131	5,373
30				EE17A	148,879	57,956	2,621	6,913	32,795	20,050
31	WHOLLY-OWNED COAL									
32		G17BD	D10	EE17BD	37,824	15,041	724	1,759	8,360	4,975
33		G17BE	EG10	EE17BE	55,094	20,065	718	2,548	12,011	7,936
34				EE17B	92,918	35,106	1,442	4,307	20,371	12,911
35	OTHER NON-NUCLEAR									
36		G17CD	D10	EE17CD	44,169	17,565	845	2,054	9,763	5,810
37		G17CE	EG10	EE17CE	15,394	5,606	201	712	3,356	2,217
38				EE17C	59,563	23,171	1,046	2,766	13,119	8,027
39				EE17T	301,360	116,233	5,109	13,986	66,285	40,988
40				EE17TD	193,574	76,978	3,704	9,001	42,787	25,462
41				EE17TE	107,786	39,255	1,405	4,985	23,498	15,526
42	TOTAL PRODUCTION									
43				EE10	1,035,420	384,092	14,767	47,938	226,358	146,541
44				EE10D	208,848	83,052	3,997	9,710	46,165	27,470
44				EE10E	826,572	301,040	10,770	38,228	180,193	119,071
45	TRANSMISSION									
		G20	D10	EE20	9,986	3,971	192	464	2,208	1,313

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	GENERATION STEP-UP	G26	D10	EE26	217	86	4	10	48	29
5	138/69 KV	G27	D10	EE27	2,549	1,014	48	119	563	335
6	PRIMARY	G28	D20	EE28	8,916	4,213	203	493	2,341	1,394
7	SECONDARY	G29	D30	EE29	189	106	9	14	51	0
8	TOTAL SUBSTATIONS			EES5	11,871	5,419	264	636	3,003	1,758
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	8,728	3,470	167	406	1,929	1,148
11	PRIMARY	G32	D20	EE32	7,541	3,563	172	417	1,980	1,179
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	8,405	4,739	388	606	2,292	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	10,301	8,957	121	1,018	159	0
15	STREET LIGHTING	G34	K405	EE34	959	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	35,934	20,729	848	2,447	6,360	2,327
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	132	52	3	6	29	18
19	PRIMARY	G36	D20	EE36	470	222	11	26	123	74
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	1,073	605	50	77	293	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	1,790	1,557	21	177	27	0
23	TOTAL UNDERGROUND LINES			EEUG	3,465	2,436	85	286	472	92
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	2,021	1,139	94	146	551	0
26	CUSTOMER COMPONENT	G38C	CMB	EE38C	2,619	1,918	26	294	87	0
27	TOTAL LINE TRANSFORMERS			EELT	4,640	3,057	120	440	638	0
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	406	229	19	29	111	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	4,384	3,331	46	417	85	0
31	TOTAL SERVICES			EESV	4,790	3,560	65	446	196	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	11,733	6,894	263	883	1,867	643
33	DEMAND COMPONENT			EE42D	6,699	3,253	202	395	1,711	626
34	CUSTOMER COMPONENT			EE42C	5,034	3,641	61	488	156	17
35	METERS	G43	CM1	EE43	10,019	4,988	353	1,595	1,847	416
36	STREET LIGHTING	G46	K405	EE46	2,427	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	3,856	2,930	40	367	75	0
38	TOTAL DISTRIBUTION			EE30	88,735	50,013	2,438	7,100	14,458	5,236
39	DEMAND COMPONENT			EE30D	47,346	22,691	1,370	2,746	12,022	4,803
40	CUSTOMER COMPONENT			EE30C	41,389	27,322	668	4,356	2,436	433
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CM2	EE50	8,925	7,485	119	921	218	82
43	UNCOLLECTIBLE	G51	CM5	EE51	17,355	15,239	118	742	862	213
44	OTHER	G55	C10	EE55	24,456	21,249	284	2,415	376	17
45	TOTAL CUSTOMER ACCTS			EE56	50,736	43,973	521	4,078	1,456	312
46	CUST SERVICE & INFORMATION	G60	C10	EE60	17,114	14,869	200	1,690	263	12
47	SALES	G65	AT10	EE65	4,669	1,943	100	229	1,066	577
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	2,645	1,317	46	158	470	264
50	DEMAND COMPONENT			EE70D	1,430	595	31	70	327	177
51	ENERGY COMPONENT			EE70E	597	218	7	28	130	86
52	CUSTOMER COMPONENT			EE70C	618	505	7	60	13	1

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
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 \$1,000

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY	
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	GENERATION STEP-UP	G26	D10	EE26	30	1	3	5	1	0
5	138/69 KV	G27	D10	EE27	362	12	29	61	5	1
6	PRIMARY	G28	D20	EE28	0	0	0	252	20	0
7	SECONDARY	G29	D30	EE29	0	0	0	8	1	0
8	TOTAL SUBSTATIONS			EES5	392	13	32	326	27	1
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	1,238	41	100	208	17	4
11	PRIMARY	G32	D20	EE32	0	0	0	213	17	0
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	340	40	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	38	8	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	959	0
16	TOTAL OVERHEAD LINES			EE0L	1,238	41	100	799	1,041	4
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	18	1	2	3	0	0
19	PRIMARY	G36	D20	EE36	0	0	0	13	1	0
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	43	5	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	7	1	0
23	TOTAL UNDERGROUND LINES			EEUG	18	1	2	66	7	0
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	81	10	0
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	0	0	0	15	279	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	96	289	0
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	16	2	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	0	0	0	17	488	0
31	TOTAL SERVICES			EESV	0	0	0	33	490	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	262	9	22	246	643	1
33	DEMAND COMPONENT			EE42D	251	8	20	211	21	1
34	CUSTOMER COMPONENT			EE42C	11	1	2	35	622	0
35	METERS	G43	CM1	EE43	300	19	36	465	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	2,427	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	0	0	0	15	429	0
38	TOTAL DISTRIBUTION			EE30	2,210	83	192	2,046	5,353	6
39	DEMAND COMPONENT			EE30D	1,899	63	154	1,454	140	6
40	CUSTOMER COMPONENT			EE30C	311	20	38	592	5,213	0
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CM2	EE50	18	1	0	81	0	0
43	UNCOLLECTIBLE	G51	CM5	EE51	75	0	0	76	30	0
44	OTHER	G55	C10	EE55	2	0	0	93	20	0
45	TOTAL CUSTOMER ACCTS			EE56	95	1	0	250	50	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	2	0	0	64	14	0
47	SALES	G65	AT1D	EE65	561	18	44	119	10	2
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	275	8	22	51	33	1
50	DEMAND COMPONENT			EE70D	171	5	14	36	3	1
51	ENERGY COMPONENT			EE70E	103	2	8	12	2	1
52	CUSTOMER COMPONENT			EE70C	1	0	0	3	28	0

HISTORIC TEST YEAR COST ALLOCATION

PENNSYLVANIA POWER & LIGHT COMPANY  
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 OPERATING EXPENSES  
 \$1,000

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC									
3	PROPERTY INSURANCE									
4										
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	4,330	1,721	83	201	957	570
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	341	136	7	16	75	45
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	212	85	4	10	47	28
8	OTHER PROPERTY	G72D	AT2	EE72D	2,136	1,203	47	153	357	138
9	DEMAND COMPONENT			EE7200	1,338	625	38	76	332	135
10	CUSTOMER COMPONENT			EE720C	798	578	9	77	25	3
11	TOTAL PROPERTY INSURANCE			EE72T	7,019	3,145	141	380	1,436	781
12	EMPLOYEE BENEFITS	G73	K939	EE73	60,843	30,308	1,052	3,645	10,798	6,066
13	DEMAND COMPONENT			EE73D	32,897	13,687	706	1,615	7,508	4,066
14	ENERGY COMPONENT			EE73E	13,729	5,000	179	635	2,993	1,977
15	CUSTOMER COMPONENT			EE73C	14,217	11,621	167	1,395	297	23
16	OTHER A & G	G75	K929	EE75	77,740	38,724	1,345	4,658	13,796	7,751
17	DEMAND COMPONENT			EE75D	42,033	17,488	903	2,064	9,592	5,195
18	ENERGY COMPONENT			EE75E	17,541	6,389	228	811	3,824	2,527
19	CUSTOMER COMPONENT			EE75C	18,166	14,848	214	1,782	380	29
20	TOT ADMIN & GENERAL EXPENSES			EE79	148,247	73,494	2,584	8,841	26,500	14,862
21	DEMAND COMPONENT			EE79D	82,581	34,337	1,771	4,053	18,837	10,216
22	ENERGY COMPONENT			EE79E	31,867	11,606	415	1,474	6,947	4,591
23	CUSTOMER COMPONENT			EE79C	33,799	27,551	397	3,315	715	56
24	TOTAL O & M BEFORE ADJUST			EE80	1,354,907	572,355	20,402	70,340	272,309	168,853
25	DEMAND COMPONENT			EE80D	353,430	145,995	7,431	17,200	80,297	44,380
26	ENERGY COMPONENT			EE80E	858,439	312,646	11,185	39,702	187,140	123,662
27	CUSTOMER COMPONENT			EE80C	143,038	113,714	1,786	13,438	4,872	811
28	ADJUSTMENTS TO O & M EXPENSE									
29	M/O COAL & OTHER SALES	G81A	EG10	EE81A	-9,790	-3,566	-127	-453	-2,134	-1,410
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	11,634	4,237	152	538	2,536	1,676
31	TOTAL ENERGY COST ADJUST			EE81	1,844	671	25	85	402	266
32	MAGE EXPENSE	G82	K939	EE82	-2,864	-1,427	-50	-172	-508	-285
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-2,101	-1,047	-36	-126	-373	-209
34	RATE CASE EXPENSE	G84	K939	EE84	746	371	13	45	132	74
35	DEMAND COMPONENT			EE84D	403	168	9	20	92	49
36	ENERGY COMPONENT			EE84E	168	61	3	8	36	25
37	CUSTOMER COMPONENT			EE84C	174	143	2	17	4	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-453	-180	-9	-21	-100	-60
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	122	5	0	33	73	5
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-12,117	-6,036	-209	-726	-2,150	-1,208
41	DECOMMISSIONING SSES	G88	D10	EE88	16,796	6,680	321	781	3,713	2,209
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	42,991	17,096	823	1,999	9,503	5,654
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	-167	-83	-3	-10	-30	-16
44	AMORT OF WINDOM DEFERRAL	G91	D10	EE91	1,199	477	23	56	265	157
45	SOCIAL PROGRAMS	G92	K939	EE92	3,530	1,758	61	211	627	352
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	49,526	18,285	959	2,155	11,554	6,939
48	DEMAND COMPONENT			EE99D	53,520	21,154	1,008	2,470	11,781	7,094
49	ENERGY COMPONENT			EE99E	-1,083	-396	-13	-51	-236	-155
50	CUSTOMER COMPONENT			EE99C	-2,911	-2,474	-35	-265	10	0
51	TOTAL OPER & MAINT EXPENSES			EE00	1,404,433	590,640	21,361	72,495	283,863	175,792
52	DEMAND COMPONENT			EE00D	406,950	167,149	8,438	19,670	92,078	51,474
53	ENERGY COMPONENT			EE00E	857,356	312,250	11,173	39,651	186,905	123,506
54	CUSTOMER COMPONENT			EE00C	140,127	111,241	1,750	13,174	4,881	811

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC								
3	PROPERTY INSURANCE								
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27	ADJUSTMENTS TO O & M EXPENSE								
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HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 DEPRECIATION EXPENSE									
2 PRODUCTION									
3 NUCLEAR	GD07	D10	ED07	138,687	55,151	2,655	6,449	30,655	18,242
4 WHOLLY-OWNED COAL	GD08	D10	ED08	51,559	20,504	987	2,397	11,397	6,782
5 OTHER NON-NUCLEAR	GD09	D10	ED09	18,901	7,517	361	879	4,178	2,486
6 TOTAL PRODUCTION			ED10	209,147	83,172	4,003	9,725	46,230	27,510
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	5,833	2,320	111	271	1,290	767
9 138/69 KV	GD16	D15	ED16	1,673	676	33	79	376	224
10 TRANSMISSION DISTRIBUTION			ED20	7,506	2,996	144	350	1,666	991
11 DISTRIBUTION SUBSTATIONS									
12 GENERATION STEP-UP	GD26	D10	ED26	109	43	2	5	24	14
13 138/69 KV	GD27	D10	ED27	1,242	494	23	58	274	164
14 PRIMARY	GD28	D20	ED28	4,326	2,044	98	239	1,136	676
15 SECONDARY	GD29	D30	ED29	93	53	4	7	25	0
16 TOTAL SUBSTATIONS			EDSS	5,770	2,634	127	309	1,459	854
17 OVERHEAD LINES									
18 138/69 KV	GD31	D10	ED31	6,826	2,715	130	317	1,509	898
19 PRIMARY	GD32	D20	ED32	6,323	2,988	144	349	1,661	988
20 SECONDARY									
21 DEMAND COMPONENT	GD330	D30	ED330	6,790	3,829	313	490	1,851	0
22 CUSTOMER COMPONENT	GD33C	C30	ED33C	8,806	7,657	103	870	136	0
23 STREET LIGHTING	GD34	K405	ED34	688	0	0	0	0	0
24 TOTAL OVERHEAD LINES			ED0L	29,433	17,189	690	2,026	5,157	1,886
25 UNDERGROUND LINES									
26 138/69 KV	GD35	D10	ED35	307	122	6	14	68	41
27 PRIMARY	GD36	D20	ED36	1,148	542	26	63	302	179
28 SECONDARY									
29 DEMAND COMPONENT	GD37D	D30	ED37D	2,594	1,463	120	187	707	0
30 CUSTOMER COMPONENT	GD37C	C30	ED37C	4,331	3,765	51	428	67	0
31 TOTAL UNDERGROUND LINES			EDUG	8,380	5,892	203	692	1,144	220
32 LINE TRANSFORMERS									
33 DEMAND COMPONENT	GD38D	D30	ED38D	3,271	1,844	151	236	892	0
34 CUSTOMER COMPONENT	GD38C	CN8	ED38C	4,239	3,104	42	476	141	0
35 TOTAL LINE TRANSFORMERS			EDLT	7,510	4,948	193	712	1,033	0
36 SERVICES									
37 DEMAND COMPONENT	GD39D	D30	ED39D	785	442	37	57	214	0
38 CUSTOMER COMPONENT	GD39C	CN9	ED39C	8,470	6,436	88	806	164	0
39 TOTAL SERVICES			EDSV	9,255	6,878	125	863	378	0
40 METERS	GD43	CN1	ED43	3,295	1,641	116	525	607	137
41 AREA LIGHTING FIXTURES	GD44	K403	ED44	181	0	0	0	0	0
42 STREET LIGHTING	GD46	K405	ED46	2,110	0	0	0	0	0
43 TOTAL DISTRIBUTION			ED30	65,934	39,182	1,454	5,127	9,778	3,097
44 DEMAND COMPONENT			ED30D	33,814	16,579	1,054	2,022	8,663	2,960
45 CUSTOMER COMPONENT			ED30C	32,120	22,603	400	3,105	1,115	137
46 GENERAL	GD88	K433	ED88	10,597	5,365	198	636	1,886	1,024
47 DEMAND COMPONENT			ED88D	8,107	3,330	169	392	1,834	1,020
48 CUSTOMER COMPONENT			ED88C	2,490	2,035	29	244	52	4
49 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	293,184	130,715	5,799	15,838	59,560	32,622

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 TAXES									
2 TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	29,965	13,619	603	1,650	6,086	3,268
5 DEMAND COMPONENT			ET1D	26,204	10,868	557	1,202	5,967	3,255
6 CUSTOMER COMPONENT			ET1C	3,761	2,751	46	368	119	13
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	38,938	17,696	785	2,144	7,908	4,248
8 DEMAND COMPONENT			ET3D	34,050	14,121	726	1,666	7,753	4,231
9 CUSTOMER COMPONENT			ET3C	4,888	3,575	59	478	155	17
10 REGULATORY ASSESSMENT	GT5	K939	ET5	774	386	13	46	138	77
11 DEMAND COMPONENT			ET5D	419	174	9	20	96	52
12 ENERGY COMPONENT			ET5E	175	63	3	8	38	25
13 CUSTOMER COMPONENT			ET5C	180	148	2	18	3	1
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	616	280	13	34	125	67
15 DEMAND COMPONENT			ET6D	538	223	12	26	123	67
16 CUSTOMER COMPONENT			ET6C	78	57	1	8	2	0
17 SALES & USE	GT7	P01	ET7	-36	-16	-1	-2	-7	-4
18 DEMAND COMPONENT			ET7D	-31	-13	-1	-2	-6	-4
19 CUSTOMER COMPONENT			ET7C	-5	-3	0	0	-1	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	593	269	12	33	120	65
21 DEMAND COMPONENT			ET8D	518	215	11	26	117	65
22 CUSTOMER COMPONENT			ET8C	75	54	1	7	3	0
23 PAYROLL TAXES	GP01	K939	EPO1	16,712	8,324	289	1,001	2,966	1,666
24 DEMAND COMPONENT			EPO1D	9,036	3,759	194	444	2,062	1,116
25 ENERGY COMPONENT			EPO1E	3,771	1,373	49	174	822	544
26 CUSTOMER COMPONENT			EPO1C	3,905	3,192	46	383	82	6
27 TOTAL TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS			ET01	87,562	40,558	1,714	4,906	17,336	9,387
29 DEMAND COMPONENT			ET01D	70,734	29,348	1,507	3,463	16,111	8,782
30 ENERGY COMPONENT			ET01E	3,946	1,437	51	182	861	568
31 CUSTOMER COMPONENT			ET01C	12,882	9,772	156	1,260	365	38
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	1,368	622	28	75	278	149
33 DEMAND COMPONENT			ET1PD	1,196	497	25	58	273	148
34 CUSTOMER COMPONENT			ET1PC	172	125	3	17	5	1
35 TOTAL AT PROPOSED LEVEL			ET01P	88,930	41,180	1,742	4,981	17,614	9,536
36 DEMAND COMPONENT			ET01PD	71,931	29,845	1,533	3,521	16,384	8,930
37 ENERGY COMPONENT			ET01PE	3,946	1,437	51	182	861	568
38 CUSTOMER COMPONENT			ET01PC	13,054	9,898	157	1,277	370	38

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1 TAXES									
2 TAXES OTHER THAN INCOME,									
3 EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	3,198	106	255	690	481	9
5 DEMAND COMPONENT			ET1D	3,188	106	254	663	55	9
6 CUSTOMER COMPONENT			ET1C	10	0	1	27	426	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	4,154	138	332	896	625	12
8 DEMAND COMPONENT			ET3D	4,142	137	330	860	72	12
9 CUSTOMER COMPONENT			ET3C	12	1	2	36	553	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	81	3	6	15	9	0
11 DEMAND COMPONENT			ET5D	50	2	4	11	1	0
12 ENERGY COMPONENT			ET5E	31	1	2	3	1	0
13 CUSTOMER COMPONENT			ET5C	0	0	0	1	7	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	66	2	5	14	10	0
15 DEMAND COMPONENT			ET6D	66	2	4	14	1	0
16 CUSTOMER COMPONENT			ET6C	0	0	1	0	9	0
17 SALES & USE	GT7	P01	ET7	-4	0	0	-1	-1	0
18 DEMAND COMPONENT			ET7D	-4	0	0	-1	0	0
19 CUSTOMER COMPONENT			ET7C	0	0	0	0	-1	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	63	2	5	14	10	0
21 DEMAND COMPONENT			ET8D	63	2	5	13	1	0
22 CUSTOMER COMPONENT			ET8C	0	0	0	1	9	0
23 PAYROLL TAXES	GP01	K939	EPO1	1,742	56	135	324	205	4
24 DEMAND COMPONENT			EPO1D	1,085	37	88	229	19	3
25 ENERGY COMPONENT			EPO1E	654	19	47	75	13	1
26 CUSTOMER COMPONENT			EPO1C	3	1	1	19	172	0
27 TOTAL TAXES OTHER THAN INCOME,									
28 EXCLUDING GROSS RECEIPTS			ET01	9,300	307	738	1,952	1,339	25
29 DEMAND COMPONENT			ET01D	8,590	285	685	1,789	150	24
30 ENERGY COMPONENT			ET01E	684	20	49	79	14	1
31 CUSTOMER COMPONENT			ET01C	25	2	3	85	1,176	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	146	5	12	31	22	0
33 DEMAND COMPONENT			ET1PD	146	5	12	30	2	0
34 CUSTOMER COMPONENT			ET1PC	0	0	0	1	20	0
35 TOTAL AT PROPOSED LEVEL			ET01P	9,446	312	750	1,983	1,361	25
36 DEMAND COMPONENT			ET01PD	8,735	291	698	1,818	152	24
37 ENERGY COMPONENT			ET01PE	684	20	49	79	14	1
38 CUSTOMER COMPONENT			ET01PC	26	2	3	87	1,196	0

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	TAXES									
2	DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	ITD18	D10	TX18	557	221	11	26	123	73
4	POLLUTION CONTROL FACILITIES	ITD40A	D10	TX40A	-160	-64	-3	-7	-36	-21
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	-94	-47	-2	-6	-17	-9
6	DEMAND COMPONENT			TX42AD	-72	-31	-2	-4	-16	-9
7	CUSTOMER COMPONENT			TX42AC	-22	-16	0	-2	-1	0
8	COST OF REMOVAL	ITD42B	P000	TX42B	-704	-352	-15	-44	-131	-64
9	DEMAND COMPONENT			TX42BD	-540	-233	-13	-28	-126	-63
10	CUSTOMER COMPONENT			TX42BC	-164	-119	-2	-16	-5	-1
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	2,850	1,133	55	133	629	375
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	-29,228	-11,623	-560	-1,359	-6,461	-3,844
14	NUCLEAR FUEL	ITD46C	EG10	TX46C	-2,859	-1,041	-37	-132	-623	-412
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	19,473	10,379	415	1,301	3,436	1,511
16	DEMAND COMPONENT			TX46DD	13,540	6,057	344	725	3,255	1,493
17	CUSTOMER COMPONENT			TX46DC	5,933	4,322	71	576	181	18
18	TOTAL ACRS AND MACRS			TX46T	-9,764	-1,152	-127	-57	-3,019	-2,370
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	0
20	TOTAL DEFERRED INCOME TAXES			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
21	DEMAND COMPONENT			TXTD	-13,129	-4,570	-168	-517	-2,649	-2,007
22	CUSTOMER COMPONENT			TXTC	5,747	4,187	68	557	176	18

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	TAXES CONTINUED									
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-9,395	-4,314	-189	-524	-1,886	-1,005
4	DEMAND COMPONENT			TXA91D	-8,092	-3,365	-174	-398	-1,846	-1,001
5	CUSTOMER COMPONENT			TXA91C	-1,303	-949	-15	-126	-40	-4
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	NET INVESTMENT TAX CREDIT									
10	DEMAND COMPONENT			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
11	CUSTOMER COMPONENT			TX91D	-8,092	-3,365	-174	-398	-1,846	-1,001
12	GROSS RECEIPTS TAX			TX91C	-1,303	-949	-15	-126	-40	-4
13	DEMAND COMPONENT			TXG	100,801	41,076	935	6,972	23,027	12,537
14	ENERGY COMPONENT			TXGD	56,825	22,888	398	3,797	14,725	7,293
15	CUSTOMER COMPONENT			TXGE	35,846	13,013	456	1,677	7,853	5,181
				TXGC	8,130	5,175	81	1,498	448	63
16	STATE AND FEDERAL INCOME TAXES FROM									
17	PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX	55,961	16,185	-988	7,007	19,014	8,505
19	DEMAND COMPONENT			TSTXD	62,595	23,875	-815	5,664	18,823	8,516
20	ENERGY COMPONENT			TSTXE	-761	-448	-52	15	-71	-42
21	CUSTOMER COMPONENT			TSTXC	-5,874	-7,241	-122	1,329	261	31
22	TOTAL FEDERAL INC TAX			TFTX	144,026	41,677	-2,531	18,013	48,910	21,887
23	DEMAND COMPONENT			TFTXD	161,131	61,464	-2,086	14,565	48,430	21,922
24	ENERGY COMPONENT			TFTXE	-2,000	-1,167	-134	36	-192	-114
25	CUSTOMER COMPONENT			TFTXC	-15,104	-18,619	-312	3,412	672	79
26	TOTAL TAXES			TX99	368,714	133,758	-1,195	36,281	103,306	48,910
27	DEMAND COMPONENT			TX99D	330,064	129,639	-1,337	26,574	93,595	43,504
28	ENERGY COMPONENT			TX99E	34,172	11,794	285	1,778	7,828	5,181
29	CUSTOMER COMPONENT			TX99C	4,477	-7,675	-143	7,930	1,883	224
30	MISCELLANEOUS ALLOWABLE EXPENSE									
31	REGULATORY CREDITS/DEBITS	ITD81	D10	TX81	-70,344	-27,973	-1,347	-3,271	-15,549	-9,252
32	EMISSION ALLOWANCE DISPOSAL	ITD82	E610	TX82	-467	-170	-6	-22	-101	-68
33	TOTAL MISC ALLOWABLE EXPENSE			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TOTAL OPERATING EXPENSES			TOE	1,995,520	826,970	24,612	121,321	431,079	248,004
35	DEMAND COMPONENT			TOED	924,777	374,721	11,118	55,440	228,415	118,140
36	ENERGY COMPONENT			TOEE	891,528	324,044	11,457	41,429	194,732	128,688
37	CUSTOMER COMPONENT			TOEC	179,214	128,204	2,037	24,453	7,931	1,176
38	(LN 26 -14 -181			OEBT	1,795,533	769,108	28,130	96,302	363,154	217,612
39	DEMAND COMPONENT			OEBTD	701,051	289,383	14,019	35,211	161,162	87,702
40	ENERGY COMPONENT			OEBTE	894,289	325,660	11,642	41,379	194,995	128,843
41	CUSTOMER COMPONENT			OEBTC	200,192	154,065	2,469	19,712	6,997	1,067
42	OTHER OPER EXP M/O SIT & FIT			TOEE	1,795,533	769,108	28,130	96,302	363,154	217,612
43	DEMAND COMPONENT			TOEED	701,051	289,383	14,019	35,211	161,162	87,702
44	ENERGY COMPONENT			TOEEE	894,289	325,660	11,642	41,379	194,995	128,843
45	CUSTOMER COMPONENT			TOEEC	200,192	154,065	2,469	19,712	6,997	1,067

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	EXCLUDING GROSS RECEIPTS								
4			ET01	87,562	40,558	1,714	4,906	17,336	9,387
5			TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
6			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
7			TX6	100,801	41,076	935	6,972	23,027	12,537
8			TSTX	55,961	16,185	-988	7,007	19,014	8,505
9			TFTX	144,026	41,677	-2,531	18,013	48,910	21,887
9			TX99	368,714	133,758	-1,195	36,281	103,306	48,910
10	SUMMARY - OPERATING EXPENSES								
11			EE10	1,035,420	384,092	14,767	47,938	226,358	146,541
12			EE20	9,986	3,971	192	464	2,208	1,313
13			EE30	88,735	50,013	2,038	7,100	14,458	5,236
14			EE56	50,736	43,973	521	4,078	1,456	312
15			EE60	17,114	14,869	200	1,690	263	12
16			EE65	4,669	1,963	100	229	1,066	577
17			EE79	148,247	73,494	2,584	8,841	26,500	14,862
18			EE99	49,526	18,285	959	2,155	11,554	6,939
19			EE00	1,404,433	590,640	21,361	72,495	283,863	175,792
20			EE000	406,950	167,149	8,438	19,670	92,078	51,474
21			EE00E	857,356	312,250	11,173	39,651	186,905	123,506
22			EE00C	140,127	111,241	1,750	13,174	4,881	811
23			ED00	293,184	130,715	5,799	15,838	59,560	32,622
24			ED000	258,574	106,077	5,370	12,489	58,393	32,481
25			ED00C	34,610	24,638	429	3,349	1,167	141
26			TX99	368,714	133,758	-1,195	36,281	103,306	48,910
27			TX990	330,064	129,639	-1,337	26,574	93,595	43,504
28			TX99E	34,172	11,794	285	1,778	7,828	5,181
29			TX99C	4,477	-7,675	-143	7,930	1,883	224
30			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
31			TOE	1,995,520	826,970	24,612	121,321	431,079	248,004
32			TOED	924,777	374,721	11,118	55,440	228,415	118,140
33			TOEE	891,528	324,044	11,457	41,429	194,732	128,688
34			TOEC	179,214	128,204	2,037	24,453	7,931	1,176
35	SUMMARY - OPERATING EXPENSES								
36			TSTX	55,961	16,185	-988	7,007	19,014	8,505
37			TFTX	144,026	41,677	-2,531	18,013	48,910	21,887
38			TOEE	1,795,533	769,108	28,130	96,302	363,154	217,612
39			TOE	1,995,520	826,970	24,612	121,321	431,079	248,004

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GM	SL/AL	STANDBY
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	EXCLUDING GROSS RECEIPTS		ET01	9,300	307	738	1,952	1,339	25
4	TOT DEF INC TAXES		TXT	-3,114	-102	-251	-273	658	-9
5	TOTAL ITC		TX91	-976	-32	-78	-215	-173	-3
6	GROSS RECEIPTS TAX		TX8	11,961	394	743	2,174	930	52
7	TOTAL STATE INC TAX		TSTX	4,764	229	-43	1,390	-173	71
8	TOTAL FED INC TAX		TFTX	12,271	588	-108	3,577	-440	182
9	TOTAL TAXES		TX99	34,205	1,385	1,002	8,604	2,140	318
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION		EE10	172,943	5,048	12,659	21,465	3,228	381
12	O & M TRANSMISSION		EE20	1,416	48	115	237	18	4
13	O & M DISTRIBUTION		EE30	2,210	83	192	2,046	5,353	6
14	O & M CUSTOMER ACCOUNTS		EE56	95	1	0	250	50	0
15	O & M CUST SVC & INFO		EE60	2	0	0	64	14	0
16	O & M SALES		EE65	561	18	44	119	10	2
17	O & M ADMIN & GENERAL		EE79	15,490	491	1,203	2,898	1,844	40
18	ADJUSTS TO O & M EXPENSES		EE99	7,554	256	611	1,232	-40	21
19	TOTAL OPER & MAINT EXPENSES		EE00	200,271	5,945	14,824	28,311	10,477	454
20	DEMAND COMPONENT		EE000	51,174	1,715	4,133	10,136	834	149
21	ENERGY COMPONENT		EE00E	148,658	4,208	10,651	17,109	2,940	305
22	CUSTOMER COMPONENT		EE00C	438	23	41	1,066	6,702	0
23	DEPRECIATION & AMORTIZATION		ED00	33,059	1,101	2,654	6,712	5,027	97
24	DEMAND COMPONENT		ED000	32,959	1,095	2,641	6,441	531	97
25	CUSTOMER COMPONENT		ED00C	100	6	13	271	4,496	0
26	TAXES		TX99	34,205	1,385	1,002	8,604	2,140	318
27	DEMAND COMPONENT		TX99D	27,934	1,209	623	7,653	367	303
28	ENERGY COMPONENT		TX99E	5,985	169	377	634	127	14
29	CUSTOMER COMPONENT		TX99C	287	6	0	318	1,647	0
30	MISC ALLOWABLE EXPENSES		TX89	-10,058	-336	-811	-1,683	-135	-29
31	TOTAL OPERATING EXPENSES		TOE	257,477	8,095	17,669	41,944	17,509	840
32	DEMAND COMPONENT		TOED	102,009	3,683	6,587	22,546	1,598	520
33	ENERGY COMPONENT		TOEE	154,643	4,376	11,028	17,744	3,067	320
34	CUSTOMER COMPONENT		TOEC	826	35	53	1,655	12,844	0
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX		TSTX	4,764	229	-43	1,390	-173	71
37	FEDERAL INCOME TAX		TFTX	12,271	588	-108	3,577	-440	182
38	OTHER OPER EXP W/O SIT & FIT		TOOE	240,443	7,277	17,819	36,978	18,123	587
39	TOTAL OPERATING EXPENSES		TOE	257,477	8,095	17,669	41,944	17,509	840



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

1 ADJUSTMENTS TO TAXABLE INCOME	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2 INTEREST EXPENSE	ITA1	RBK	TA1	-187,826	-85,961	-3,780	-10,432	-37,917	-20,263
3 DEMAND COMPONENT			TA1D	-159,902	-66,575	-3,436	-7,860	-36,511	-19,757
4 ENERGY COMPONENT			TA1E	-2,909	-1,057	-37	-135	-633	-421
5 CUSTOMER COMPONENT			TA1C	-25,014	-18,330	-306	-2,438	-772	-86
6 TOTAL DEFERRED INCOME TAXES			TX1	-10,241	-1,424	-137	-92	-3,096	-2,401
7 DEMAND COMPONENT			TX1D	-13,129	-4,570	-168	-517	-2,649	-2,007
8 ENERGY COMPONENT			TX1E	-2,859	-1,041	-37	-132	-623	-412
9 CUSTOMER COMPONENT			TX1C	5,747	4,187	68	557	176	18
10 NET INVESTMENT TAX CREDIT			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
11 DEMAND COMPONENT			TX91D	-8,092	-3,365	-174	-398	-1,846	-1,001
12 CUSTOMER COMPONENT			TX91C	-1,303	-949	-15	-126	-40	-4
13 BOOK DEPRECIATION & AMORT									
14 NUCLEAR	ITAA13	ED00N	TAA13	138,687	55,151	2,655	6,449	30,655	18,242
15 WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	51,559	20,504	987	2,397	11,397	6,782
16 OTHER PRODUCTION	ITAC13	ED09	TAC13	18,901	7,517	361	879	4,178	2,486
17 TRANSMISSION	ITAD13	ED20	TAD13	7,506	2,996	144	350	1,666	991
18 DISTRIBUTION	ITAE13	ED30	TAE13	65,934	39,182	1,454	5,127	9,778	3,097
19 DEMAND COMPONENT			TAE13D	36,454	18,380	1,120	2,295	8,958	3,018
20 CUSTOMER COMPONENT			TAE13C	29,480	20,802	334	2,832	820	79
21 GENERAL PLANT	ITAF13	ED88	TAF13	10,597	5,365	198	636	1,886	1,024
22 DEMAND COMPONENT			TAF13D	8,107	3,330	169	392	1,834	1,020
23 ENERGY COMPONENT			TAF13E	0	0	0	0	0	0
24 CUSTOMER COMPONENT			TAF13C	2,490	2,035	29	244	52	4
25 TOTAL BOOK DEPREC & AMORT			TA13	293,184	130,715	5,799	15,838	59,560	32,622
26 DEMAND COMPONENT			TA13D	261,214	107,878	5,436	12,762	58,688	32,539
27 ENERGY COMPONENT			TA13E	0	0	0	0	0	0
28 CUSTOMER COMPONENT			TA13C	31,970	22,837	363	3,076	872	83
29 DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	376	184	7	23	70	35
30 DEMAND COMPONENT			TA14D	291	124	6	15	67	35
31 CUSTOMER COMPONENT			TA14C	85	60	1	8	3	0
32 TAX DEPRECIATION									
33 NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-27,250	-10,837	-521	-1,267	-6,023	-3,585
34 WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-42,099	-16,742	-806	-1,957	-9,306	-5,538
35 OTHER PRODUCTION	ITAC15	ED09	TAC15	-19,868	-7,901	-380	-924	-4,392	-2,613
36 TRANSMISSION	ITAD15	ED20	TAD15	-11,767	-4,696	-226	-549	-2,611	-1,554
37 DISTRIBUTION	ITAE15	ED30	TAE15	-103,373	-61,431	-2,279	-8,038	-15,330	-4,856
38 DEMAND COMPONENT			TAE15D	-57,153	-28,817	-1,756	-3,598	-14,044	-4,733
39 CUSTOMER COMPONENT			TAE15C	-46,220	-32,614	-523	-4,440	-1,286	-1,223
40 GENERAL PLANT	ITAF15	ED88	TAF15	-18,670	-9,452	-349	-1,121	-3,322	-1,804
41 DEMAND COMPONENT			TAF15D	-14,283	-5,867	-297	-691	-3,230	-1,797
42 CUSTOMER COMPONENT			TAF15C	-4,387	-3,585	-52	-430	-92	-7
43 NUCLEAR FUEL	ITAG15	EG10	TAG15	-36,685	-13,361	-478	-1,697	-7,997	-5,285
44 TOTAL TAX DEPRECIATION			TA15	-259,712	-124,420	-5,039	-15,553	-48,981	-25,235
45 DEMAND COMPONENT			TA15D	-172,420	-74,859	-3,987	-8,986	-39,606	-19,820
46 ENERGY COMPONENT			TA15E	-36,685	-13,361	-478	-1,697	-7,997	-5,285
47 CUSTOMER COMPONENT			TA15C	-50,607	-36,200	-574	-4,870	-1,378	-130
48 ENERGY COST RATE	ITA18	EG10	TA18	-7,807	-2,843	-102	-361	-1,702	-1,125
49 POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,062	3,518	122	423	1,253	704
50 DEMAND COMPONENT			TA20D	3,818	1,588	82	187	872	471
51 ENERGY COMPONENT			TA20E	1,593	581	21	74	347	229
52 CUSTOMER COMPONENT			TA20C	1,651	1,349	19	162	34	3
53 BALANCE CARRIED FORWARD									
54 ADJUSTMENTS TO TAXABLE INCOME			TAST1	-181,421	-88,063	-3,441	-11,101	-33,952	-17,372
55 DEMAND COMPONENT			TAST1D	-92,038	-41,368	-2,322	-4,984	-21,857	-10,011
56 ENERGY COMPONENT			TAST1E	-50,260	-18,302	-654	-2,325	-10,955	-7,243
57 CUSTOMER COMPONENT			TAST1C	-39,123	-28,395	-464	-3,792	-1,139	-120

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY	
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	TAA1	-19,717	-650	-1,567	-4,305	-3,177	-57	
3	DEMAND COMPONENT		TA1D	-19,147	-631	-1,523	-4,064	-342	-56	
4	ENERGY COMPONENT		TA1E	-507	-14	-37	-57	-10	-1	
5	CUSTOMER COMPONENT		TA1C	-62	-4	-8	-183	-2,825	0	
6	TOTAL DEFERRED INCOME TAXES		TX7	-3,114	-102	-251	-273	658	-9	
7	DEMAND COMPONENT		TX7D	-2,631	-89	-216	-257	-17	-8	
8	ENERGY COMPONENT		TX7E	-496	-14	-36	-57	-10	-1	
9	CUSTOMER COMPONENT		TX7C	13	1	1	41	685	0	
10	NET INVESTMENT TAX CREDIT		TX91	-976	-32	-78	-215	-173	-3	
11	DEMAND COMPONENT		TX91D	-973	-32	-77	-206	-17	-3	
12	CUSTOMER COMPONENT		TX91C	-3	0	-1	-9	-156	0	
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	E000	TAA13	19,670	658	1,588	3,299	262	58
15	WHOLLY-OWNED COAL	ITAB13	E008	TAB13	7,312	245	591	1,226	97	21
16	OTHER PRODUCTION	ITAC13	E009	TAC13	2,681	90	216	450	35	8
17	TRANSMISSION	ITAD13	E020	TAD13	1,068	28	67	179	14	3
18	DISTRIBUTION	ITAE13	E030	TAE13	1,301	46	109	1,344	4,492	4
19	DEMAND COMPONENT		TAE13D	1,242	42	102	1,149	144	4	
20	CUSTOMER COMPONENT		TAE13C	59	4	7	195	4,348	0	
21	GENERAL PLANT	ITAF13	E088	TAF13	1,027	34	83	214	127	3
22	DEMAND COMPONENT		TAF13D	1,025	34	82	202	16	3	
23	ENERGY COMPONENT		TAF13E	0	0	0	0	0	0	
24	CUSTOMER COMPONENT		TAF13C	2	0	1	12	111	0	
25	TOTAL BOOK DEPREC & AMORT		TA13	33,059	1,101	2,654	6,712	5,027	97	
26	DEMAND COMPONENT		TA13D	32,998	1,097	2,647	6,504	568	97	
27	ENERGY COMPONENT		TA13E	0	0	0	0	0	0	
28	CUSTOMER COMPONENT		TA13C	61	4	7	208	4,459	0	
29	DEPREC CHARGED TO CLEARING	ITA14	E000	TA14	33	1	2	9	12	0
30	DEMAND COMPONENT		TA14D	32	1	2	9	0	0	
31	CUSTOMER COMPONENT		TA14C	1	0	0	0	12	0	
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	E000	TAA15	-3,865	-130	-312	-648	-51	-11
34	WHOLLY-OWNED COAL	ITAB15	E008	TAB15	-5,970	-200	-483	-1,001	-79	-17
35	OTHER PRODUCTION	ITAC15	E009	TAC15	-2,818	-95	-227	-473	-37	-8
36	TRANSMISSION	ITAD15	E020	TAD15	-1,674	-44	-105	-281	-22	-5
37	DISTRIBUTION	ITAE15	E030	TAE15	-2,040	-72	-171	-2,107	-7,043	-6
38	DEMAND COMPONENT		TAE15D	-1,948	-66	-159	-1,801	-225	-6	
39	CUSTOMER COMPONENT		TAE15C	-92	-6	-12	-306	-6,818	0	
40	GENERAL PLANT	ITAF15	E088	TAF15	-1,810	-60	-146	-377	-224	-5
41	DEMAND COMPONENT		TAF15D	-1,806	-60	-146	-355	-29	-5	
42	CUSTOMER COMPONENT		TAF15C	-4	0	0	-22	-195	0	
43	NUCLEAR FUEL	ITAG15	E610	TAG15	-6,361	-180	-455	-732	-126	-13
44	TOTAL TAX DEPRECIATION		TA15	-24,538	-781	-1,899	-5,619	-7,582	-65	
45	DEMAND COMPONENT		TA15D	-18,081	-595	-1,432	-4,559	-443	-52	
46	ENERGY COMPONENT		TA15E	-6,361	-180	-455	-732	-126	-13	
47	CUSTOMER COMPONENT		TA15C	-96	-6	-12	-328	-7,013	0	
48	ENERGY COST RATE	ITA18	E610	TA18	-1,353	-38	-97	-156	-27	-3
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	736	23	57	137	87	2
50	DEMAND COMPONENT		TA20D	459	16	37	97	8	1	
51	ENERGY COMPONENT		TA20E	277	8	20	31	5	0	
52	CUSTOMER COMPONENT		TA20C	1	1	1	8	73	0	
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-16,606	-501	-1,236	-3,847	-5,262	-40	
55	DEMAND COMPONENT		TAST1D	-7,801	-249	-601	-2,573	-250	-22	
56	ENERGY COMPONENT		TAST1E	-8,717	-246	-625	-1,002	-173	-18	
57	CUSTOMER COMPONENT		TAST1C	-87	-6	-11	-271	-4,838	0	

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	BALANCE BROUGHT FORWARD								
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-16,606	-501	-1,236	-3,847	-5,262	-40
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	58	2	5	10	1	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	1,545	44	110	178	30	3
6	NUCLEAR FUEL	ITA25	EG10 TA25	7,304	209	529	850	146	15
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	1,026	32	80	191	121	3
8	DEMAND COMPONENT		TA300	638	21	52	136	11	2
9	ENERGY COMPONENT		TA30E	385	11	28	44	7	1
10	CUSTOMER COMPONENT		TA30C	2	0	0	11	102	0
11	MISCELLANEOUS	ITA32	K939 TA32	2	0	0	0	0	0
12	DEMAND COMPONENT		TA32D	1	0	0	0	0	0
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION KINDOM DEFERRAL	ITA34	K929 TA34	125	4	10	23	15	0
16	DEMAND COMPONENT		TA34D	78	3	6	16	1	0
17	ENERGY COMPONENT		TA34E	47	1	4	5	1	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	2	12	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	-630	-21	-51	-105	-8	-2
20	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	387	13	31	65	5	1
21	REACQUIRED DEBT COSTS-NET	ITA48	P00 TA48	-1,845	-61	-147	-405	-326	-5
22	DEMAND COMPONENT		TA48D	-1,840	-61	-146	-388	-32	-5
23	CUSTOMER COMPONENT		TA48C	-5	0	-1	-17	-294	0
24	SSES OUTAGE COSTS	ITA50	D10 TA50	-1,125	-38	-91	-189	-15	-3
25	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	602	20	48	130	90	2
26	DEMAND COMPONENT		TA58D	600	20	48	125	10	2
27	CUSTOMER COMPONENT		TA58C	2	0	0	5	80	0
28	REMOVAL COSTS	ITA60	P000 TA60	-1,562	-51	-123	-443	-590	-5
29	DEMAND COMPONENT		TA60D	-1,552	-50	-122	-410	-36	-5
30	CUSTOMER COMPONENT		TA60C	-10	-1	-1	-33	-554	0
31	REALIZED INVENTORY LOSS	ITA62	K939 TA62	-589	-18	-45	-110	-69	-2
32	DEMAND COMPONENT		TA62D	-367	-12	-29	-78	-6	-2
33	ENERGY COMPONENT		TA62E	-222	-6	-15	-26	-4	-1
34	CUSTOMER COMPONENT		TA62C	-1	0	0	-7	-58	0
35	1991 PA CMT REFUND	ITA65	K939 TA65	1,093	34	85	203	129	3
36	DEMAND COMPONENT		TA65D	680	23	55	144	12	2
37	ENERGY COMPONENT		TA65E	410	11	30	47	9	1
38	CUSTOMER COMPONENT		TA65C	3	0	0	12	109	0
39	CLEARING & P/R EQUAL	ITA66	K939 TA66	176	6	14	33	21	0
40	DEMAND COMPONENT		TA66D	109	4	9	24	2	0
41	ENERGY COMPONENT		TA66E	66	2	5	8	2	0
42	CUSTOMER COMPONENT		TA66C	0	0	0	2	18	0
43	COAL INVENTORY ADJUSTMENT	ITA68	D10 TA68	-1,098	-37	-89	-184	-15	-3
44	ESOP DIVIDEND	ITA72	K929 TA72	-819	-26	-64	-152	-96	-2
45	DEMAND COMPONENT		TA72D	-510	-17	-42	-108	-9	-1
46	ENERGY COMPONENT		TA72E	-307	-9	-23	-35	-6	0
47	CUSTOMER COMPONENT		TA72C	-1	0	0	-9	-81	0
48	CONTRIB IN AID OF CONSTR.	ITA78	P30 TA78	103	4	9	97	253	0
49	DEMAND COMPONENT		TA78D	98	4	9	82	8	0
50	CUSTOMER COMPONENT		TA78C	5	0	0	15	245	0
51	ADJUST-SALES OF PROPERTY	ITA85	P01 TA85	-529	-17	-42	-115	-80	-2
52	DEMAND COMPONENT		TA85D	-528	-17	-41	-111	-9	-2
53	CUSTOMER COMPONENT		TA85C	-1	0	-1	-4	-71	0
54	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-76	-3	-6	-16	-11	0
55	DEMAND COMPONENT		TA95D	-76	-3	-6	-15	-1	0
56	CUSTOMER COMPONENT		TA95C	0	0	0	-1	-10	0



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-581	-231	-11	-27	-128	-77
5	MISCELLANEOUS	ITSA	ED000	TS4	-22	-11	0	-1	-4	-3
6	DEMAND COMPONENT			TS4D	-17	-8	0	-1	-3	-3
7	CUSTOMER COMPONENT			TS4C	-5	-3	0	-1	-1	0
8	FEDERAL ENVIRONMENTAL TAX	ITSS	K939	TS5	581	290	10	35	103	58
9	DEMAND COMPONENT			TS5D	314	131	7	16	71	39
10	ENERGY COMPONENT			TS5E	131	48	2	6	29	19
11	CUSTOMER COMPONENT			TS5C	136	111	2	13	3	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME									
14	DEMAND COMPONENT			TAS1	-22	48	-1	7	-29	-22
15	ENERGY COMPONENT			TAS1D	-284	-108	-4	-12	-60	-41
16	CUSTOMER COMPONENT			TAS1E	131	48	2	6	29	19
				TAS1C	131	108	1	13	3	0
17	MINIMUM TAX CREDIT	ITF1	P01	TF1	0	0	0	0	0	0
18	DEMAND COMPONENT			TF1D	0	0	0	0	0	0
19	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	0
20	TOTAL ADJUSTMENTS TO									
21	FEDERAL TAXABLE INCOME									
22	DEMAND COMPONENT			TAF1	797	362	16	44	162	87
23	ENERGY COMPONENT			TAF1D	697	289	14	34	159	87
24	CUSTOMER COMPONENT			TAF1E	0	0	0	0	0	0
				TAF1C	100	73	2	10	3	0

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	WAGES AND SALARIES ALLOCATOR								
2	FOR ADMIN & GEN EXP AND								
3	PAYROLL TAXES								
4	WAGES AND SALARIES ALLOCATOR								
5	EXCLUDING ADMIN & GENERAL								
6	PRODUCTION								
7			KA901T	55,154	21,360	951	2,560	12,140	7,468
8			KA901D	38,031	15,124	728	1,768	8,407	5,002
9	KA900D	D10	KA901E	17,123	6,236	223	792	3,733	2,466
10	KA900E	EG10	KB901T	43,505	16,602	706	2,018	9,553	5,984
11	KB900D	D10	KB901D	22,639	9,002	434	1,053	5,004	2,978
12	KB900E	EG10	KB901E	20,866	7,600	272	965	4,549	3,006
13			KC901T	18,168	7,063	319	843	4,002	2,450
14	KC900D	D10	KC901D	13,343	5,306	256	620	2,950	1,755
15	KC900E	EG10	KC901E	4,825	1,757	63	223	1,052	695
16			K901	116,827	45,025	1,976	5,421	25,695	15,902
17	K904	D10	K905	5,009	1,992	96	233	1,107	659
18	K906	P30	K907	36,571	21,489	819	2,753	5,818	2,004
19			K907D	20,881	10,140	631	1,232	5,330	1,954
20			K907C	15,690	11,349	188	1,521	488	50
21	K920	C10	K921	21,148	18,374	246	2,088	325	15
22	K922	C10	K923	7,500	6,517	87	741	115	5
23	K924	AT10	K925	2,689	1,119	58	132	614	332
24	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26			K929A	55,154	21,360	951	2,560	12,140	7,468
27			K929B	134,590	73,156	2,331	8,808	21,534	11,449
28	TOTAL M & S ALLOCATOR								
29			K929	189,744	94,516	3,282	11,368	33,674	18,917
30	EXCLUDING ADMIN & GENERAL								
31			K929D	102,592	42,683	2,203	5,038	23,412	12,680
32			K929E	42,814	15,593	558	1,980	9,334	6,167
33			K929C	44,338	36,240	521	4,350	928	70
34	K930	K929	K931	35,206	17,537	609	2,109	6,248	3,510
35	WAGES & SALARIES ALLOCATOR								
36	INCLUDING ADMIN & GEN								
37			K939	224,950	112,053	3,891	13,477	39,922	22,427
38	TOTAL M & S ALLOCATOR								
39	WAGES & SALARIES ALLOCATOR FOR GENERAL PLANT								
40			KA911	55,069	21,899	1,054	2,561	12,172	7,243
41	KA910	D10	KB911	42,587	16,936	815	1,980	9,414	5,601
42	KB910	D10	KC911	18,142	7,214	348	844	4,010	2,386
43	KC910	D10	K911	115,798	46,049	2,217	5,385	25,596	15,230
44			K905	5,009	1,992	96	233	1,107	659
45	K904	D10	K907	36,571	21,489	819	2,753	5,818	2,004
46	K906	P30	K907D	20,881	10,140	631	1,232	5,330	1,954
47			K907C	15,690	11,349	188	1,521	488	50
48	K920	C10	K921	21,148	18,374	246	2,088	325	15
49	K922	C10	K923	7,500	6,517	87	741	115	5
50	K924	AT10	K925	2,689	1,119	58	132	614	332
51	TOTAL M & S ALLOCATOR FOR GENERAL PLANT ALLOCATOR								
52			K433	188,715	95,540	3,523	11,332	33,575	18,245
53			K433D	144,377	59,300	3,002	6,982	32,647	18,175
54			K433C	44,338	36,240	521	4,350	928	70

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

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

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
-----									
A-EXPRESSED IN \$1,000									
1 METER INVESTMENT	CM1			79,458	39,558	2,798	12,650	14,646	3,303
2 METER READING EXPENSE	CM2			8,923	7,483	119	921	218	82
3 LATE PAYMENTS	CM4			6,763	3,354	26	1,256	1,461	360
4 UNCOLLECTIBLE ACCOUNTS	CM5			17,365	15,248	118	742	863	213
5 CUSTOMER DEPOSITS	CM6			1,096	43	0	298	654	48
6 CUSTOMER ADVANCES	CM7			39,911	15,512	0.0	17,168	7,231	0.0
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CM8			1,475,214	1,080,235	14,671	165,519	49,196	0
8 SERVICES CUSTOMER COMPONENT	CM9			1,413,615	1,074,207	14,614	134,564	27,373	0
-----									
II. CUSTOMERS (UNITS)									
9 TOTAL CUSTOMERS	C10			1,207,606	1,049,213	14,059	119,249	18,566	832
10 FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11 SECONDARY CUSTOMERS	C30			1,206,645	1,049,213	14,059	119,249	18,566	0
-----									
III. DEMANDS (KWH)									
12 GENERATION LEVEL DEMANDS	D10			5,069,930	2,016,144	97,047	235,744	1,120,665	666,849
13 69 KV LEVEL DEMANDS	D15			4,987,801	2,016,144	97,047	235,744	1,120,665	666,849
14 PRIMARY LEVEL DEMANDS	D20			4,266,631	2,016,144	97,047	235,744	1,120,665	666,849
15 CLASS MAXIMUM DEMANDS	D30			5,582,762	3,147,834	257,775	402,836	1,522,006	0
-----									
IV. ENERGY (1,000 KWH)									
16 GENERATION LEVEL ENERGY	EG10			33,334,553	12,140,467	434,318	1,541,746	7,266,895	4,801,989
17 SALES LEVEL MWH SALES	ES15			31,235,529	11,218,368	401,262	1,424,912	6,716,686	4,553,389
-----									
V. DIRECT ASSIGNMENT									
18 AREA LIGHTS	K403			1	0	0	0	0	0
19 STREET LIGHTS	K405			1	0	0	0	0	0

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
<b>I. CUSTOMERS, WEIGHTED</b>									
-----									
<b>A-EXPRESSED IN \$1,000</b>									
1 METER INVESTMENT	CM1			2,374	153	289	3,687	0	0
2 METER READING EXPENSE	CM2			18	1	0	81	0	0
3 LATE PAYMENTS	CM3			127	0	0	129	50	0
4 UNCOLLECTIBLE ACCOUNTS	CM5			75	0	0	76	30	0
5 CUSTOMER DEPOSITS	CM6			5	0	0	45	3	0
6 CUSTOMER ADVANCES	CM7			0.0	0.0	0.0	0.0	0.0	0.0
<b>B-EXPRESSED IN UNITS</b>									
7 LINE TRANSFORMERS, CUST COMP	CM8			0	0	0	8,274	157,319	0
8 SERVICES CUSTOMER COMPONENT	CM9			0	0	0	5,538	157,319	0
<b>II. CUSTOMERS (UNITS)</b>									
-----									
9 TOTAL CUSTOMERS	C10			118	1	1	4,565	993	9
10 FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11 SECONDARY CUSTOMERS	C30			0	0	0	4,565	993	0
<b>III. DEMANDS (KM)</b>									
-----									
12 GENERATION LEVEL DEMANDS	D10			719,064	24,063	58,066	120,614	9,568	2,106
13 69 KV LEVEL DEMANDS	D15			719,064	0	0	120,614	9,568	2,106
14 PRIMARY LEVEL DEMANDS	D20			0	0	0	120,614	9,568	0
15 CLASS MAXIMUM DEMANDS	D30			0	0	0	225,654	26,657	0
<b>IV. ENERGY (1,000 KWH)</b>									
-----									
16 GENERATION LEVEL ENERGY	EG10			5,780,001	163,580	414,057	665,210	114,372	11,918
17 SALES LEVEL MWH SALES	ES15			5,626,429	159,238	403,060	614,904	105,683	11,598
<b>V. DIRECT ASSIGNMENT</b>									
-----									
18 AREA LIGHTS	K403			0	0	0	0	1	0
19 STREET LIGHTS	K405			0	0	0	0	1	0



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
<b>1 RATE BASE</b>									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	4,814,762	1,914,671	92,164	223,879	1,064,262	633,287
4	TRANSMISSION		P20	352,636	140,746	6,775	16,458	78,233	46,552
5	DISTRIBUTION		P30	2,382,752	1,400,123	53,354	179,383	379,084	130,540
6	OTHER		POT1	254,559	128,875	4,752	15,286	45,289	24,611
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	7,804,709	3,584,415	157,045	435,006	1,566,868	834,990
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	1,234,390	490,876	23,629	57,398	272,851	162,359
11	TRANSMISSION		A20	108,642	43,362	2,087	5,070	24,103	14,342
12	DISTRIBUTION		A30	799,021	472,292	17,376	60,385	121,925	41,605
13	GENERAL PLANT		A88	79,085	40,038	1,477	4,749	14,070	7,646
14	INTANGIBLE PLANT		A95	5,051	2,557	95	303	899	488
15	TOTAL DEPRECIATION RESERVE		A0ST	2,226,189	1,049,125	44,664	127,905	433,848	226,440
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	2,226,189	1,049,125	44,664	127,905	433,848	226,440
19	TOTAL NET PLANT IN SERVICE		P01	5,578,520	2,535,290	112,381	307,101	1,133,020	608,550
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	901,890	381,351	17,575	45,696	192,073	109,315
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	56,333	22,402	1,078	2,619	12,452	7,410
22	TOTAL NET ORIG COST RATE BASE		NOP	4,732,963	2,176,341	95,884	264,024	953,399	506,645
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		M10A	65,333	23,794	852	3,022	14,242	9,412
26	OTHER NON-NUCLEAR		M10B	24,778	9,025	322	1,146	5,402	3,569
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	90,111	32,819	1,174	4,168	19,644	12,981
29	OTHER		MOT1	106,228	46,811	2,129	5,595	22,040	12,164
30	TOTAL WORKING CAPITAL		M00	196,339	79,630	3,303	9,763	41,684	25,145
31	TOTAL RATE BASE		RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
<b>1 RATE BASE</b>									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	682,874	22,852	55,144	114,542	9,087	2,000
4	TRANSMISSION		P20	50,197	1,301	3,139	8,420	668	147
5	DISTRIBUTION		P30	53,273	1,856	4,399	50,080	130,511	149
6	OTHER		P071	24,655	826	1,993	5,151	3,048	73
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	810,999	26,835	64,675	178,193	143,314	2,369
<b>9 DEPRECIATION RESERVE</b>									
10	PRODUCTION		A10	175,073	5,858	14,137	29,366	2,330	513
11	TRANSMISSION		A20	15,465	401	967	2,594	206	45
12	DISTRIBUTION		A30	17,093	592	1,409	16,085	50,211	48
13	GENERAL PLANT		A88	7,660	257	619	1,600	946	23
14	INTANGIBLE PLANT		A95	489	17	40	102	60	1
15	TOTAL DEPRECIATION RESERVE		A0ST	215,780	7,125	17,172	49,747	53,753	630
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	215,780	7,125	17,172	49,747	53,753	630
19	TOTAL NET PLANT IN SERVICE		P01	595,219	19,710	47,503	128,446	89,561	1,739
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	113,606	3,782	9,125	21,086	7,951	330
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	7,990	268	645	1,340	106	23
22	TOTAL NET ORIG COST RATE BASE		NOP	489,603	16,196	39,023	108,700	81,716	1,432
<b>23 WORKING CAPITAL</b>									
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		M10A	11,328	321	812	1,303	224	23
26	OTHER NON-NUCLEAR		M10B	4,296	121	308	495	85	9
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	15,624	442	1,120	1,798	309	32
29	OTHER		M0T1	12,222	411	987	2,475	1,357	37
30	TOTAL WORKING CAPITAL		M00	27,846	853	2,107	4,273	1,666	69
31	TOTAL RATE BASE		RBX	517,449	17,049	41,130	112,973	83,382	1,501

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE	RR		2,329,734	950,994	21,502	160,002	529,880	289,534
4	ENERGY/FUEL COST REVENUE	ECR		-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBSCA		-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	TOTAL SALE OF ELECTRICITY		RRT	2,259,659	924,107	20,754	155,930	514,405	280,049
8	ANNUALIZATION	ANN		24,486	6,061	489	1,255	7,473	4,525
9	LATE PAY CHARGES		R11	6,783	3,364	26	1,260	1,465	361
10	TOT ADJ'D SALE OF ELECTRIC		RRTT	2,290,928	933,532	21,269	158,445	523,343	284,935
11	OTHER OPERATING REVENUES		ROOT	132,824	52,857	2,069	6,574	28,136	17,408
12	TOTAL OPERATING REVENUES		ROT	2,423,752	986,389	23,338	165,019	551,479	302,343
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES		EOPP1	292,830	106,974	3,876	13,546	63,866	42,062
18	OTHER PRODUCTION		EOP01	330,098	126,887	5,517	15,315	72,569	45,057
19	TOTAL PRODUCTION		EE10T	1,035,420	384,092	14,767	47,938	226,358	146,541
20	TRANSMISSION		EE20	9,986	3,971	192	464	2,208	1,313
21	DISTRIBUTION		EE30	88,735	50,013	2,038	7,100	14,458	5,236
22	OTHER OPER & MAINT EXP		EOHT1	270,292	152,564	4,364	16,993	40,839	22,702
23	TOTAL OPER & MAINT EXPENSES		EE00T	1,404,433	590,640	21,361	72,495	283,863	175,792
24	DEPRECIATION EXPENSE								
25	PRODUCTION								
26	TRANSMISSION		ED10	209,147	83,172	4,003	9,725	46,230	27,510
27	DISTRIBUTION		ED20	7,506	2,996	144	350	1,666	991
28	OTHER DEPREC EXP		ED30	65,934	39,182	1,454	5,127	9,778	3,097
29	TOTAL DEPRECIATION EXPENSE		ED88	10,597	5,365	198	636	1,886	1,024
30	AMORTIZATION EXP (ACCT 406)		ED0ST	293,184	130,715	5,799	15,838	59,560	32,622
31	TOTAL DEPRECIATION AND		ED97T	0	0	0	0	0	0
32	AMORTIZATION EXPENSE		ED00	293,184	130,715	5,799	15,838	59,560	32,622
33	MISC ALLOWABLE EXPENSES								
			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
34	TAXES								
35	-OTHER CAPITAL STOCK		ET1	29,965	13,619	603	1,650	6,086	3,268
36	-OTHER W/D CAP STOCK		ET001	57,597	26,939	1,111	3,256	11,250	6,119
37	DEFERRED INCOME TAXES		TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
38	NET INV TAX CR		TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
39	GROSS RECEIPTS TAX		TXS	100,801	41,076	935	6,972	23,027	12,537
40	PA & FED INCOME TAXES		TSF1	199,987	57,863	-3,520	25,020	67,925	30,391
41	TOTAL TAXES		TEX1	368,714	133,758	-1,195	36,281	103,306	48,910
42	TOTAL OPERATING EXP		TEXP1	1,995,520	826,970	24,612	121,321	431,079	248,004
43	RETURN (LN 12 - 42)		PRRTN	428,232	159,419	-1,274	43,698	120,400	54,339
44	TOTAL RATE BASE		RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
45	RATE OF RETURN (LN 43 / RBX)		PRRTR	8.69	7.07	-1.28	15.96	12.10	10.22
46	CLASS RATE IN % OF TOTAL		PRCLRT	100.0	81.3	-14.8	183.7	139.3	117.6

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE	RR		277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA		-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY		RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN		4,900	0	0	-323	106	0
9	LATE PAY CHARGES		R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES		ROOT	19,802	589	1,464	2,788	1,093	44
12	TOTAL OPERATING REVENUES		ROT	291,642	9,559	18,364	52,179	22,226	1,214
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES		EOPP1	50,468	1,436	3,628	5,881	988	105
18	OTHER PRODUCTION		EOP01	50,952	1,588	3,906	7,353	825	129
19	TOTAL PRODUCTION		EE10T	172,943	5,048	12,659	21,465	3,228	381
20	TRANSMISSION		EE20	1,416	48	115	237	18	4
21	DISTRIBUTION		EE30	2,210	83	192	2,046	5,353	6
22	OTHER OPER & MAINT EXP		EOMT1	23,702	766	1,858	4,563	1,878	63
23	TOTAL OPER & MAINT EXPENSES		EE00T	200,271	5,945	14,824	28,311	10,477	454
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	29,663	993	2,395	4,975	394	87
26	TRANSMISSION		ED20	1,068	28	67	179	14	3
27	DISTRIBUTION		ED30	1,301	46	109	1,344	4,492	4
28	OTHER DEPREC EXP		ED88	1,027	34	83	214	127	3
29	TOTAL DEPRECIATION EXPENSE		ED0ST	33,059	1,101	2,654	6,712	5,027	97
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	33,059	1,101	2,654	6,712	5,027	97
33	MISC ALLOWABLE EXPENSES								
			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TAXES								
35	-OTHER CAPITAL STOCK		ET1	3,198	106	255	690	481	9
36	-OTHER M/O CAP STOCK		ET001	6,102	201	483	1,262	858	16
37	DEFERRED INCOME TAXES		TXT	-3,114	-102	-251	-273	658	-9
38	NET INV TAX CR		TX91	-976	-32	-78	-215	-173	-3
39	GROSS RECEIPTS TAX		TXG	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES		TSF1	17,035	816	-152	4,968	-613	254
41	TOTAL TAXES		TEX1	34,205	1,385	1,002	8,604	2,140	318
42	TOTAL OPERATING EXP		TEXP1	257,477	8,095	17,669	41,944	17,509	840
43	RETURN (LN 12 - 42)		PRERTN	34,165	1,464	695	10,235	4,717	374
44	TOTAL RATE BASE		RBX	517,449	17,049	41,130	112,973	83,382	1,501
45	RATE OF RETURN (LN 43 / RBX)		PRRTR	6.60	8.59	1.69	9.06	5.66	24.91
46	CLASS RATE IN % OF TOTAL		PRCLRT	76.0	98.9	19.5	104.3	65.1	286.8

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY - PROPOSED RATES**

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PROPOSED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE PROPOSED	RRP		2,528,835	1,067,229	24,239	163,028	550,474	308,057
4	ENERGY REVENUE PROPOSED	ECRP		-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-42,426	-17,716	-402	-2,706	-9,184	-5,315
7	TOTAL SALE OF ELECTRICITY		RRTP	2,455,437	1,038,413	23,446	158,906	534,657	298,249
8	ANNUALIZATION	ANNP		25,759	6,376	514	1,320	7,862	4,760
9	LATE PAY CHARGES	SLIP	CMA R11P	7,370	3,656	28	1,369	1,592	392
10	TOT ADJ'D SALE OF ELECTRIC		RRTPP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
11	OTHER OPERATING REVENUES		ROOT	132,824	52,857	2,069	6,574	28,136	17,408
12	TOTAL OPERATING REVENUES		ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES		EOPP1	292,830	106,974	3,876	13,546	63,866	42,062
18	OTHER PRODUCTION		EOP01	330,098	126,887	5,517	15,315	72,569	45,057
19	TOTAL PRODUCTION		EE10T	1,035,420	384,092	14,767	47,938	226,358	146,541
20	O & M TRANSMISSION		EE20	9,986	3,971	192	464	2,208	1,313
21	O & M DISTRIBUTION		EE30	88,735	50,013	2,038	7,100	14,458	5,236
22	OTHER OPER & MAINT EXP		EOMT1	270,292	152,564	4,364	16,993	40,839	22,702
23	TOTAL OPER & MAINT EXPENSES		EE00T	1,404,433	590,640	21,361	72,495	283,863	175,792
24	DEPRECIATION EXPENSE								
25	PRODUCTION								
26	TRANSMISSION		ED10	209,147	83,172	4,003	9,725	46,230	27,510
27	DISTRIBUTION		ED20	7,506	2,996	144	350	1,666	991
28	GENERAL		ED30	65,934	39,182	1,454	5,127	9,778	3,097
29	TOTAL DEPRECIATION EXPENSE		ED88	10,597	5,365	198	636	1,886	1,024
30	AMORTIZATION EXP (ACCT 406)		EDOST	293,184	130,715	5,799	15,838	59,560	32,622
31	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED97T	0	0	0	0	0	0
32	AMORTIZATION EXPENSE		ED00	293,184	130,715	5,799	15,838	59,560	32,622
33	MISC ALLOWABLE EXPENSES								
34	TAXES								
35	INCREASE CAPITAL STOCK		TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
36	-OTHER W/O CAP STOCK		ET11	31,333	14,241	631	1,725	6,364	3,417
37	DEFERRED INCOME TAXES		ET001	57,597	26,939	1,111	3,256	11,250	6,119
38	NET INV TAX CR		TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
39	GROSS RECEIPTS TAX		TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
40	PA & FED INCOME TAXES		TXGRP	109,497	46,131	1,056	7,110	23,941	13,350
41	TOTAL TAXES		TSF8	280,256	104,608	-2,419	26,276	76,303	37,882
			TEX1	459,047	186,181	53	37,752	112,875	57,362
42	TOTAL OPERATING EXP		TEXP1	2,085,853	879,393	25,860	122,792	440,648	256,456
43	RETURN (LN 12 - 42)		PRERTN	535,537	221,909	197	45,377	131,599	64,353
44	TOTAL RATE BASE		RBX	4,929,302	2,255,971	99,187	273,787	995,083	531,790
45	RATE OF RETURN (LN 43 / RBX)		PRRTRP	10.86	9.84	0.20	16.57	13.22	12.10
46	CLASS RATE IN % OF TOTAL		PRCLRT	100.0	90.5	1.8	152.6	121.7	111.4

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PROPOSED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE PROPOSED			306,150	9,370	17,174	57,730	24,200	1,184
4	ENERGY REVENUE PROPOSED	RRP		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	ECRP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	STASP		-5,271	-156	-296	-958	-402	-20
7	TOTAL SALE OF ELECTRICITY	SBRCAP	RRTP	295,253	9,051	16,465	56,152	23,693	1,152
8	ANNUALIZATION	ANRP		5,155	0	0	-340	112	0
9	LATE PAY CHARGES	SLIP	CMR	139	0	0	140	54	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTPP	300,547	9,051	16,465	55,952	23,859	1,152
11	OTHER OPERATING REVENUES		ROOT	19,802	589	1,464	2,788	1,093	44
12	TOTAL OPERATING REVENUES		ROTP	320,349	9,640	17,929	58,740	24,952	1,196
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES		EOPP1	50,468	1,436	3,628	5,881	988	105
18	OTHER PRODUCTION		EOP01	50,952	1,588	3,906	7,353	825	129
19	TOTAL PRODUCTION		EE10T	172,943	5,048	12,659	21,465	3,228	381
20	O & M TRANSMISSION		EE20	1,416	48	115	237	18	4
21	O & M DISTRIBUTION		EE30	2,210	83	192	2,046	5,353	6
22	OTHER OPER & MAINT EXP		EOMT1	23,702	766	1,858	4,563	1,878	63
23	TOTAL OPER & MAINT EXPENSES		EE00T	200,271	5,945	14,824	28,311	10,477	454
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	29,663	993	2,395	4,975	394	87
26	TRANSMISSION		ED20	1,068	28	67	179	14	3
27	DISTRIBUTION		ED30	1,301	46	109	1,344	4,492	4
28	GENERAL		ED88	1,027	34	83	214	127	3
29	TOTAL DEPRECIATION EXPENSE		EODST	33,059	1,101	2,654	6,712	5,027	97
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	33,059	1,101	2,654	6,712	5,027	97
33	MISC ALLOWABLE EXPENSES								
			TX89	-10,058	-336	-811	-1,683	-135	-29
34	TAXES								
35	INCREASE CAPITAL STOCK		ET11	3,344	111	267	721	503	9
36	-OTHER M/O CAP STOCK		ET001	6,102	201	483	1,262	858	16
37	DEFERRED INCOME TAXES		TXT	-3,114	-102	-251	-273	658	-9
38	NET INV TAX CR		TX91	-976	-32	-78	-215	-173	-3
39	GROSS RECEIPTS TAX		TXGRP	13,224	398	724	2,462	1,050	51
40	PA & FED INCOME TAXES		TSF8	28,716	847	-334	7,638	493	246
41	TOTAL TAXES		TEX1	47,296	1,423	811	11,595	3,389	310
42	TOTAL OPERATING EXP		TEXP1	270,568	8,133	17,478	44,935	18,758	832
43	RETURN (LN 12 - 42)		PRRTM	49,781	1,507	451	13,805	6,194	364
44	TOTAL RATE BASE		RBX	517,449	17,049	41,130	112,973	83,382	1,501
45	RATE OF RETURN (LN 43 / RBX)		PRRTRP	9.62	8.83	1.10	12.22	7.43	24.26
46	CLASS RATE IN % OF TOTAL		PRCLRT	88.6	81.3	10.1	112.5	68.4	223.3

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

1 OPERATING REVENUES AT PROPOSED RATE LEVELS	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2 SALE OF ELECTRICITY									
3 RATE REVENUE PROPOSED	RRP			2,528,835	1,067,229	24,239	163,028	550,474	308,057
4 ENERGY REVENUE PROPOSED	ECRP			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5 STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6 SPEC BASE RATE CREDIT ADJ	SBRCAP			-42,426	-17,716	-402	-2,706	-9,184	-5,315
7 TOTAL SALE OF ELECTRICITY			RRTTP	2,455,437	1,038,413	23,446	158,906	534,657	298,249
8 ANNUALIZATION	ANNP			25,759	6,376	514	1,320	7,862	4,760
9 PROPOSED LATE PAY CHARGES	S11P	CM4	R11P	7,370	3,656	28	1,369	1,592	392
10 TOT ADJ'D SALE OF ELECTRIC			RRTTP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
11 OTHER OPERATING REVENUES									
12 GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13 MISC SERVICE REVS (451)	S20	CM9	R20	155	118	2	15	3	0
14 RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15 DEMAND COMPONENT			R22D	0	0	0	0	0	0
16 CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17 RENT ELEC ATTACHM'TS (454)	S23	P30	R23	12,428	7,303	278	936	1,977	681
18 DEMAND COMPONENT			R23D	7,095	3,446	214	419	1,811	664
19 CUSTOMER COMPONENT			R23C	5,333	3,857	64	517	166	17
20 GENERAL (456)	S24	K939	R24	3,933	1,959	68	236	498	392
21 DEMAND COMPONENT			R24D	2,127	885	45	105	485	263
22 ENERGY COMPONENT			R24E	887	323	12	41	194	127
23 CUSTOMER COMPONENT			R24C	919	752	10	90	20	1
24 CAPAC & TRANS ENTITLE(456)	S25	D10	R25	29,990	11,926	574	1,394	6,630	3,944
25 ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26 HYDRD PROJECTS (456)	S27	D10	R27	3,428	1,363	66	159	758	451
27 GPU (NUG OUTPUT) (447)	S32	EG10	R32	4,407	1,605	58	204	961	634
28 2-PARTY (447)	S34	EG10	R34	3,601	1,312	47	167	785	518
29 RESERVATION SALES(447)	S36	EG10	R36	3,631	1,322	47	168	791	524
30 PJM (447)	S38	EG10	R38	71,251	25,949	929	3,295	15,533	10,264
31 TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
32 TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
33 DERIVATION-									
34 BASE FOR GROSS RECEIPTS TAX									
35 TOTAL OPERATING REVENUES			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
36 MINUS: EXEMPT GRT REVENUE									
37 GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38 TOTAL OTHER OPERATING REVS			ROOT	132,824	52,857	2,069	6,574	28,136	17,408
39 BASE FOR GR RECEIPTS TAX			RRBGP	2,488,566	1,048,445	23,988	161,595	544,111	303,401
40 GROSS RECEIPTS TAX									
41 GROSS RECEIPTS TAX			TXGRP	109,497	46,131	1,056	7,110	23,941	13,350



HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

1 DERIVATION-	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2 TAXABLE NET INCOME									
3 OPERATING REVENUES AT PROPOSE			ROTP	2,621,390	1,101,302	26,057	168,169	572,247	320,809
4 MINUS: OTHER OPERATING EXPENSES			OEBT	1,805,597	774,785	28,279	96,515	364,346	218,574
5 (LN 26 -14 -18)			TAXI	815,793	326,517	-2,222	71,654	207,901	102,235
6 EQUALS: TAXABLE INCOME			TAT	-163,245	-83,150	-3,478	-10,383	-30,072	-13,964
7 PLUS: ADJ'S TO TAXABLE INCOME			TNI	652,548	243,367	-5,700	61,271	177,829	88,271
8 (P22 LN 22)									
9 EQUALS: TAXABLE NET INCOME									
10 STATE INCOME TAX CALCULATION									
11 TAXABLE NET INCOME			TNI	652,548	243,367	-5,700	61,271	177,829	88,271
12 ADJUSTMENTS TO STATE TAXABLE			TASI	-22	48	-1	7	-29	-22
13 INCOME (P23 LN 16)			TSTI	652,526	243,415	-5,701	61,278	177,800	88,249
14 STATE TAXABLE INCOME			GSIT	78,238	29,186	-684	7,347	21,318	10,582
15 STATE INCOME TAX @ 11.9%			TSTA	213	97	4	12	43	23
16 STATE INCOME TAX ADJ'S			TSIT1P	78,451	29,283	-680	7,359	21,361	10,605
17 (P23 LN 25)									
18 TOTAL STATE INCOME TAX									
19 (LN 15 + 17)									
20 FEDERAL INC TAX CALCULATION									
21 TAXABLE NET INCOME			TNI	652,548	243,367	-5,700	61,271	177,829	88,271
22 DEDUCTIONS			GSIT	78,238	29,186	-684	7,347	21,318	10,582
23 STATE INCOME TAX (LN 15)			TSFS	78,238	29,186	-684	7,347	21,318	10,582
24 TOTAL DEDUCTIONS			TFTI	574,310	214,181	-5,016	53,924	156,510	77,691
25 FEDERAL TAXABLE INCOME			GFIT	201,009	74,963	-1,755	18,873	54,779	27,192
26 FEDERAL INCOME TAX @ 35.0%			TAFI	797	362	16	44	162	87
27 FEDERAL INCOME TAX ADJ'S			TFT1P	201,806	75,325	-1,739	18,917	54,941	27,279
28 (P24 LN 21)									
29 TOTAL FEDERAL INCOME TAX									

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 TAXES CONTINUED									
2 INVESTMENT TAX CREDIT									
3 AMORTIZATION	ITDA91	P00	TXA91	-9,395	-4,314	-189	-524	-1,886	-1,005
4 DEMAND COMPONENT			TXA91D	-8,092	-3,365	-174	-398	-1,846	-1,001
5 CUSTOMER COMPONENT			TXA91C	-1,303	-949	-15	-126	-40	-4
6 PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7 DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8 CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9 TOTAL ITC			TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
10 DEMAND COMPONENT			TX91D	-8,092	-3,365	-174	-398	-1,846	-1,001
11 CUSTOMER COMPONENT			TX91C	-1,303	-949	-15	-126	-40	-4
12 GROSS RECEIPTS TAX			TXGP	109,497	46,131	1,056	7,110	23,941	13,350
			TXGPD	199,740	160,074	502	3,890	15,569	8,370
			TXGPE	-107,567	-128,120	461	1,685	7,902	4,914
			TXGPC	17,324	14,177	93	1,536	469	67
13 STATE AND FEDERAL INCOME TAXES FROM PAGE 33									
14 COMPONENTS FROM PAGE 44 BASED ON									
15 PROPOSED REVENUES AND ACTUAL CLASS RATES OF RETURN									
16 TOTAL STATE INC TAX			TSTXP	78,451	29,283	-680	7,359	21,361	10,605
17 DEMAND COMPONENT			TSTXD	82,486	35,043	-534	5,929	21,083	10,562
18 ENERGY COMPONENT			TSTXE	-410	-280	-49	19	-31	2
19 CUSTOMER COMPONENT			TSTXC	-3,626	-5,480	-97	1,411	309	41
20 TOTAL FEDERAL INC TAX			TFTXP	201,806	75,325	-1,739	18,917	54,941	27,279
21 DEMAND COMPONENT			TFTXD	212,232	90,158	-1,367	15,247	54,237	27,177
22 ENERGY COMPONENT			TFTXE	-1,098	-737	-125	47	-91	-2
23 CUSTOMER COMPONENT			TFTXC	-9,328	-14,096	-248	3,623	795	104
24 TOTAL TAXES			TX99	459,047	186,181	53	37,752	112,875	57,362
25 DEMAND COMPONENT			TX99D	545,168	307,185	-208	27,672	102,778	52,031
26 ENERGY COMPONENT			TX99E	-107,988	-128,741	301	1,802	8,017	5,070
27 CUSTOMER COMPONENT			TX99C	21,867	7,738	-41	8,278	2,080	262
28 MISCELLANEOUS ALLOWABLE EXPENSE									
29 REGULATORY CREDITS/DEBITS	ITD81	D10	TX81	-70,344	-27,973	-1,347	-3,271	-15,549	-9,252
30 EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-467	-170	-6	-22	-101	-68
31 TOTAL MISC ALLOWABLE EXPENSE			TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
32 TOTAL OPERATING EXPENSES			TOE	2,085,853	879,393	25,860	122,792	440,648	256,456
33 DEMAND COMPONENT			TOED	1,139,881	552,267	12,247	56,538	237,599	126,666
34 ENERGY COMPONENT			TOEE	749,368	183,510	11,474	41,453	194,921	128,576
35 CUSTOMER COMPONENT			TOEC	196,604	143,617	2,138	24,801	8,128	1,214

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

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

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	TOTAL AT PROPOSED LEVEL								
4	TOT DEF INC TAXES		ET01P	88,930	41,180	1,742	4,981	17,614	9,536
5	TOTAL ITC		TXT	-10,241	-1,424	-137	-92	-3,096	-2,401
6	GROSS RECEIPTS TAX		TX91	-9,395	-4,314	-189	-524	-1,886	-1,005
7	TOTAL STATE INC TAX		TXGP	109,497	46,131	1,056	7,110	23,941	13,350
8	TOTAL FED INC TAX		TSTXP	78,451	29,283	-680	7,359	21,361	10,605
9	TOTAL TAXES		TFTXP	201,806	75,325	-1,739	18,917	54,941	27,279
			TX99	459,047	186,181	53	37,752	112,875	57,362
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION		EE10	1,035,420	384,092	14,767	47,938	226,358	146,541
12	O & M TRANSMISSION		EE20	9,986	3,971	192	464	2,208	1,313
13	O & M DISTRIBUTION		EE30	88,735	50,013	2,038	7,100	14,458	5,236
14	O & M CUSTOMER ACCOUNTS		EE56	50,736	43,973	521	4,078	1,456	312
15	O & M CUST SVC & INFO		EE60	17,114	14,869	200	1,690	263	12
16	O & M SALES		EE65	4,669	1,943	100	229	1,066	577
17	O & M ADMIN & GENERAL		EE79	148,247	73,494	2,584	8,841	26,500	14,862
18	ADJUSTS TO O & M EXPENSES		EE99	49,526	18,285	959	2,155	11,554	6,939
19	TOTAL OPER & MAINT EXPENSES		EE00	1,404,433	590,640	21,361	72,495	283,863	175,792
20	DEMAND COMPONENT		EE000	406,950	167,149	8,438	19,670	92,078	51,474
21	ENERGY COMPONENT		EE00E	857,356	312,250	11,173	39,651	186,905	123,506
22	CUSTOMER COMPONENT		EE00C	140,127	111,241	1,750	13,174	4,881	811
23	DEPRECIATION & AMORTIZATION		ED00	293,184	130,715	5,799	15,838	59,560	32,622
24	DEMAND COMPONENT		ED000	258,574	106,077	5,370	12,489	58,393	32,481
25	CUSTOMER COMPONENT		ED00C	34,610	24,638	429	3,349	1,167	141
26	TAXES		TX99	459,047	186,181	53	37,752	112,875	57,362
27	DEMAND COMPONENT		TX990	545,168	307,185	-208	27,672	102,778	52,031
28	ENERGY COMPONENT		TX99E	-107,988	-128,741	301	1,802	8,017	5,070
29	CUSTOMER COMPONENT		TX99C	21,867	7,738	-41	8,278	2,080	262
30	MISC ALLOWABLE EXPENSES		TX89	-70,811	-28,143	-1,353	-3,293	-15,650	-9,320
31	TOTAL OPERATING EXPENSES		TOE	2,085,853	879,393	25,860	122,792	440,648	256,456
32	DEMAND COMPONENT		TOED	1,139,881	552,267	12,247	56,538	237,599	126,666
33	ENERGY COMPONENT		TOEE	749,368	183,510	11,474	41,453	194,921	128,576
34	CUSTOMER COMPONENT		TOEC	196,604	143,617	2,138	24,801	8,128	1,214
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX		TSTXP	78,451	29,283	-680	7,359	21,361	10,605
37	FEDERAL INCOME TAX		TFTXP	201,806	75,325	-1,739	18,917	54,941	27,279
38	OTHER OPER EXP W/O SIT & FIT		TOOE	1,805,597	774,785	28,279	96,515	364,346	218,574
39	TOTAL OPERATING EXPENSES		TOE	2,085,853	879,393	25,860	122,792	440,648	256,456

HISTORIC TEST YEAR COST ALLOCATION

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

PART 3

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

	INPUT	ALLOC	OUTPUT						
				LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	TOTAL AT PROPOSED LEVEL	ET01P		9,446	312	750	1,983	1,361	25
4	TOT DEF INC TAXES	TXT		-3,114	-102	-251	-273	658	-9
5	TOTAL ITC	TX91		-976	-32	-78	-215	-173	-3
6	GROSS RECEIPTS TAX	TXGP		13,224	398	724	2,462	1,050	51
7	TOTAL STATE INC TAX	TSTXP		8,036	237	-95	2,139	137	69
8	TOTAL FED INC TAX	TFTXP		20,679	610	-240	5,500	356	178
9	TOTAL TAXES	TX99		47,296	1,423	811	11,595	3,389	310
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION	EE10		172,943	5,048	12,659	21,465	3,228	381
12	O & M TRANSMISSION	EE20		1,416	48	115	237	18	4
13	O & M DISTRIBUTION	EE30		2,210	83	192	2,046	5,353	6
14	O & M CUSTOMER ACCOUNTS	EE56		95	1	0	250	50	0
15	O & M CUST SVC & INFO	EE60		2	0	0	64	14	0
16	O & M SALES	EE65		561	18	44	119	10	2
17	O & M ADMIN & GENERAL	EE79		15,490	491	1,203	2,898	1,844	40
18	ADJUSTS TO O & M EXPENSES	EE99		7,554	256	611	1,232	-40	21
19	TOTAL OPER & MAINT EXPENSES	EE00		200,271	5,945	14,824	28,311	10,477	454
20	DEMAND COMPONENT	EE00D		51,174	1,715	4,133	10,136	834	149
21	ENERGY COMPONENT	EE00E		148,658	4,208	10,651	17,109	2,940	305
22	CUSTOMER COMPONENT	EE00C		438	23	41	1,066	6,702	0
23	DEPRECIATION & AMORTIZATION	ED00		33,059	1,101	2,654	6,712	5,027	97
24	DEMAND COMPONENT	ED00D		32,959	1,095	2,641	6,441	531	97
25	CUSTOMER COMPONENT	ED00C		100	6	13	271	4,496	0
26	TAXES	TX99		47,296	1,423	811	11,595	3,389	310
27	DEMAND COMPONENT	TX99D		42,721	1,251	445	10,491	507	295
28	ENERGY COMPONENT	TX99E		4,223	167	367	661	131	14
29	CUSTOMER COMPONENT	TX99C		350	7	0	443	2,750	0
30	MISC ALLOWABLE EXPENSES	TX89		-10,058	-336	-811	-1,683	-135	-29
31	TOTAL OPERATING EXPENSES	TOE		270,568	8,133	17,478	44,935	18,758	832
32	DEMAND COMPONENT	TOED		116,796	3,724	6,408	25,385	1,739	512
33	ENERGY COMPONENT	TOEE		152,882	4,375	11,018	17,770	3,070	319
34	CUSTOMER COMPONENT	TOEC		889	36	53	1,780	13,948	0
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX	TSTXP		8,036	237	-95	2,139	137	69
37	FEDERAL INCOME TAX	TFTXP		20,679	610	-240	5,500	356	178
38	OTHER OPER EXP M/O SIT & FIT	TOOE		241,852	7,286	17,812	37,297	18,265	586
39	TOTAL OPERATING EXPENSES	TOE		270,568	8,133	17,478	44,935	18,758	832

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

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

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

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

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

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



HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3				2,329,734	950,994	21,502	160,002	529,880	289,534
4	RR			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	ECR			0	0	0	0	0	0
6	STAS			-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	SBRCA			2,259,659	924,107	20,754	155,930	514,405	280,049
8			RRT	24,486	6,061	489	1,255	7,473	4,525
9	ANN			6,783	3,364	26	1,260	1,465	361
10			R11	2,290,928	933,532	21,269	158,445	523,343	284,935
11			RRTT	132,824	57,652	3,005	6,240	25,454	15,963
12			ROOT	2,423,752	991,184	24,274	164,685	548,797	300,898
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17			EOPP1	292,830	108,144	4,101	13,468	63,226	41,720
18			EOP01	330,098	150,870	10,156	13,698	59,497	38,008
19			EE10T	1,035,420	409,245	19,631	46,243	212,646	139,150
20			EE20	9,986	5,174	424	383	1,552	960
21			EE30	88,735	53,880	2,843	6,763	11,904	3,842
22			EOMT1	270,292	168,777	7,512	15,879	31,856	17,855
23			EE00T	1,404,433	637,076	30,410	69,268	257,958	161,807
24	DEPRECIATION EXPENSE								
25			ED10	209,147	108,360	8,873	8,027	32,500	20,106
26			ED20	7,506	3,901	319	289	1,170	724
27			ED30	65,934	41,569	1,952	4,921	8,205	2,240
28			ED88	10,597	6,287	377	572	1,373	747
29			EDOST	293,184	160,117	11,521	13,809	43,248	23,817
30			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			293,184	160,117	11,521	13,809	43,248	23,817
32			ED00	293,184	160,117	11,521	13,809	43,248	23,817
33	MISC ALLOWABLE EXPENSES								
34			TX89	-70,811	-36,616	-2,990	-2,722	-11,032	-6,830
35	TAXES								
36			ET1	29,965	16,547	1,176	1,445	4,445	2,383
37			ET001	57,597	31,909	2,083	2,908	8,463	4,615
38			TXT	-10,241	-3,336	-499	25	-2,118	-1,873
39			TX91	-9,395	-5,214	-365	-461	-1,381	-732
40			TXG	100,801	41,076	935	6,972	23,027	12,537
41			TSF1	199,987	23,549	-10,230	27,434	87,241	40,828
42			TEX1	368,714	104,530	-6,899	38,322	119,678	57,757
43			TEXP1	1,995,520	865,107	32,042	118,677	409,852	236,551
44			PRERTN	428,232	126,077	-7,768	46,008	138,945	64,347
45			RBX	4,929,302	2,721,131	190,164	241,115	733,669	390,623
46			PRRTR	8.69	4.63	-4.08	19.08	18.94	16.47
47			PRCLRT	100.0	53.3	-47.0	219.6	218.0	189.6

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE	RR		277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA		-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY		RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN		4,900	0	0	-323	106	0
9	LATE PAY CHARGES		R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES		ROOT	18,382	518	1,425	2,875	1,195	115
12	TOTAL OPERATING REVENUES		ROT	290,222	9,488	18,325	52,266	22,328	1,285
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POMER PURCHASES		EOPP1	50,095	1,417	3,618	5,904	1,013	124
18	OTHER PRODUCTION		EOPOL	43,330	1,212	3,694	7,805	1,319	509
19	TOTAL PRODUCTION		EE10T	164,948	4,653	12,437	21,940	3,747	780
20	TRANSMISSION		EE20	1,034	29	104	260	43	23
21	DISTRIBUTION		EE30	1,699	58	176	2,103	5,436	31
22	OTHER OPER & MAINT EXP		EQMT1	18,785	520	1,721	4,861	2,216	310
23	TOTAL OPER & MAINT EXPENSES		EE00T	186,466	5,260	14,438	29,164	11,442	1,144
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	21,659	598	2,172	5,451	915	486
26	TRANSMISSION		ED20	779	16	61	196	33	18
27	DISTRIBUTION		ED30	977	30	100	1,376	4,544	20
28	OTHER DEPREC EXP		ED88	750	21	76	231	146	17
29	TOTAL DEPRECIATION EXPENSE		EDOST	24,165	665	2,409	7,254	5,638	541
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	24,165	665	2,409	7,254	5,638	541
33	MISC ALLOWABLE EXPENSES		TX89	-7,366	-203	-735	-1,844	-310	-163
34	TAXES								
35	-OTHER CAPITAL STOCK		ET1	2,337	64	231	743	542	52
36	-OTHER M/O CAP STOCK		ET001	4,646	128	441	1,352	962	90
37	DEFERRED INCOME TAXES		TXT	-2,406	-66	-232	-310	618	-44
38	NET INV TAX CR		TX91	-714	-19	-71	-230	-192	-16
39	GROSS RECEIPTS TAX		TXG	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES		TSF1	26,964	1,305	124	4,344	-1,329	-243
41	TOTAL TAXES		TEX1	42,789	1,806	1,236	8,073	1,531	-109
42	TOTAL OPERATING EXP		TEXP1	246,054	7,528	17,348	42,647	18,301	1,413
43	RETURN (LN 12 - 42)		PRERTN	44,168	1,960	977	9,619	4,027	-128
44	TOTAL RATE BASE		RBX	381,939	10,478	37,411	121,441	93,093	8,238
45	RATE OF RETURN (LN 43 / RBX)		PRRTR	11.56	18.71	2.61	7.92	4.33	-1.55
46	CLASS RATE IN % OF TOTAL		PRCLRT	133.1	215.3	30.1	91.2	49.8	-17.9

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	OPERATING REVENUES AT PROPOSED RATE LEVELS									
2	SALE OF ELECTRICITY									
3				2,528,835	1,067,229	24,239	163,028	550,474	308,057	
4	RRP			-30,972	-11,100	-391	-1,416	-6,633	-4,493	
5	ECRP			0	0	0	0	0	0	
6	STASP			0	0	0	0	0	0	
7	SBRCAP			-42,426	-17,716	-402	-2,706	-9,184	-5,315	
8			RRTP	2,455,437	1,038,413	23,446	158,906	534,657	298,249	
9	ANRP			25,759	6,376	514	1,320	7,862	4,760	
10	S11P	CM4	R11P	7,370	3,656	28	1,369	1,592	392	
11			RRTP	2,488,566	1,048,445	23,988	161,595	544,111	303,401	
12			ROOT	132,824	57,652	3,005	6,240	25,454	15,963	
13			ROTP	2,621,390	1,106,097	26,993	167,835	569,565	319,364	
14	OPERATING EXPENSES									
15	OPERATING AND MAINTENANCE EXPENSES									
16	PRODUCTION									
17			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422	
18			EOPP1	292,830	108,144	4,101	13,468	63,226	41,720	
19			EOP01	330,098	150,870	10,156	13,698	59,497	38,008	
20			EE10T	1,035,420	409,245	19,631	46,243	212,646	139,150	
21			EE20	9,986	5,174	424	383	1,552	960	
22			EE30	88,735	53,880	2,843	6,763	11,904	3,842	
23			EEMT1	270,292	168,777	7,512	15,879	31,856	17,855	
24			EE00T	1,404,433	637,076	30,410	69,268	257,958	161,807	
25	DEPRECIATION EXPENSE									
26			ED10	209,147	108,360	8,873	8,027	32,500	20,106	
27			ED20	7,506	3,901	319	289	1,170	724	
28			ED30	65,934	41,569	1,952	4,921	8,205	2,240	
29			ED88	10,597	6,287	377	572	1,373	747	
30			ED08T	293,184	160,117	11,521	13,809	43,248	23,817	
31			ED97T	0	0	0	0	0	0	
32			ED00	293,184	160,117	11,521	13,809	43,248	23,817	
33	MISC ALLOWABLE EXPENSES									
34			TX89	-70,811	-36,616	-2,990	-2,722	-11,032	-6,830	
35	TAXES									
36			ET11	31,333	17,302	1,230	1,511	4,648	2,492	
37			ET001	57,597	31,909	2,083	2,908	8,463	4,615	
38			TXT	-10,241	-3,336	-499	25	-2,118	-1,873	
39			TX91	-9,395	-5,214	-365	-461	-1,381	-732	
40			TXGRP	109,497	46,131	1,056	7,110	23,941	13,350	
41			TSF8	280,256	70,238	-9,141	28,694	95,651	48,335	
42			TEX1	459,047	157,030	-5,636	39,787	129,204	66,187	
43	TOTAL OPERATING EXP			2,085,853	917,607	33,305	120,142	419,378	244,981	
44	RETURN (LN 12 - 42)			PRERTN	535,537	188,490	-6,312	47,693	150,187	74,383
45	TOTAL RATE BASE			RBX	4,929,302	2,721,131	190,164	241,115	733,669	390,623
46	RATE OF RETURN (LN 43 / RBX)			PRRTRP	10.86	6.93	-3.32	19.78	20.47	19.04
47	CLASS RATE IN % OF TOTAL			PRCLRT	100.0	63.8	-30.6	182.1	188.4	175.3

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PROPOSED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE PROPOSED	RRP		306,150	9,370	17,174	57,730	24,200	1,184
4	ENERGY REVENUE PROPOSED	ECRP		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-5,271	-156	-296	-958	-402	-20
7	TOTAL SALE OF ELECTRICITY		R RTP	295,253	9,051	16,465	56,152	23,693	1,152
8	ANNUALIZATION	ANNP		5,155	0	0	-340	112	0
9	LATE PAY CHARGES	SIIP CMK	R11P	139	0	0	140	54	0
10	TOT ADJ'D SALE OF ELECTRIC		R RTP	300,547	9,051	16,465	55,952	23,859	1,152
11	OTHER OPERATING REVENUES		ROOT	18,382	518	1,425	2,875	1,195	115
12	TOTAL OPERATING REVENUES		R RTP	318,929	9,569	17,890	58,827	25,054	1,267
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES		EOPP1	50,095	1,417	3,618	5,904	1,013	124
18	OTHER PRODUCTION		EOP01	43,330	1,212	3,694	7,805	1,319	509
19	TOTAL PRODUCTION		EE10T	164,948	4,653	12,437	21,940	3,747	780
20	O & M TRANSMISSION		EE20	1,034	29	104	260	43	23
21	O & M DISTRIBUTION		EE30	1,699	58	176	2,103	5,436	31
22	OTHER OPER & MAINT EXP		EOHT1	18,785	520	1,721	4,861	2,216	310
23	TOTAL OPER & MAINT EXPENSES		EE00T	186,466	5,260	14,438	29,164	11,442	1,144
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	21,659	598	2,172	5,451	915	486
26	TRANSMISSION		ED20	779	16	61	196	33	18
27	DISTRIBUTION		ED30	977	30	100	1,376	4,544	20
28	GENERAL		ED88	750	21	76	231	146	17
29	TOTAL DEPRECIATION EXPENSE		EDOST	24,165	665	2,409	7,254	5,638	541
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	24,165	665	2,409	7,254	5,638	541
33	MISC ALLOWABLE EXPENSES								
34	TAXES		TX89	-7,366	-203	-735	-1,844	-310	-163
35	INCREASE CAPITAL STOCK		ET11	2,443	67	242	777	567	54
36	-OTHER N/D CAP STOCK		ET001	4,646	128	441	1,352	962	90
37	DEFERRED INCOME TAXES		TXT	-2,406	-66	-232	-310	618	-44
38	NET INV TAX CR		TX91	-714	-19	-71	-230	-192	-16
39	GROSS RECEIPTS TAX		TXGRP	13,224	398	724	2,462	1,050	51
40	PA & FED INCOME TAXES		TSF8	38,664	1,336	-59	7,014	-225	-251
41	TOTAL TAXES		TEX1	55,857	1,845	1,045	11,065	2,780	-117
42	TOTAL OPERATING EXP		TEXP1	259,122	7,567	17,157	45,639	19,550	1,405
43	RETURN (LN 12 - 42)		PRERTN	59,807	2,002	733	13,188	5,504	-138
44	TOTAL RATE BASE		RBX	381,939	10,478	37,411	121,441	93,093	8,238
45	RATE OF RETURN (LN 43 / RBX)		PRRTRP	15.66	19.11	1.96	10.86	5.91	-1.68
46	CLASS RATE IN % OF TOTAL		PRCLRT	144.1	175.9	18.0	100.0	54.4	-15.5

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
\$1,000  
PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE	RR		2,329,734	950,994	21,502	160,002	529,880	289,534
4	ENERGY/FUEL COST REVENUE	ECR		-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA		-39,103	-15,787	-357	-2,656	-8,842	-4,992
7	TOTAL SALE OF ELECTRICITY		RRT	2,259,659	924,107	20,754	155,930	514,405	280,049
8	ANNUALIZATION	ANN		24,486	6,061	489	1,255	7,473	4,525
9	LATE PAY CHARGES		R11	6,783	3,364	26	1,260	1,465	361
10	TOT ADJ'D SALE OF ELECTRIC		RRTT	2,290,928	933,532	21,269	158,445	523,343	284,935
11	OTHER OPERATING REVENUES		ROOT	132,824	53,413	2,502	6,819	27,609	16,851
12	TOTAL OPERATING REVENUES		ROT	2,423,752	986,945	23,771	165,264	550,952	301,786
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17	POWER PURCHASES		EOPP1	292,830	107,113	3,979	13,606	63,741	41,929
18	OTHER PRODUCTION		EOP01	330,098	129,712	7,655	16,531	70,022	42,341
19	TOTAL PRODUCTION		EE10T	1,035,420	387,056	17,008	49,214	223,686	143,692
20	TRANSMISSION		EE20	9,986	4,112	299	525	2,080	1,177
21	DISTRIBUTION		EE30	88,735	50,413	2,421	7,305	13,935	4,701
22	OTHER OPER & MAINT EXP		EOMT1	270,292	154,457	5,815	17,821	39,075	20,839
23	TOTAL OPER & MAINT EXPENSES		EE00T	1,404,433	596,038	25,543	74,865	278,776	170,409
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	209,147	86,137	6,247	11,002	43,554	24,659
26	TRANSMISSION		ED20	7,506	3,108	225	397	1,572	889
27	DISTRIBUTION		ED30	65,934	39,430	1,691	5,256	9,453	2,769
28	OTHER DEPREC EXP		ED88	10,597	5,472	281	683	1,785	918
29	TOTAL DEPRECIATION EXPENSE		ED08T	293,184	134,147	8,444	17,338	56,364	29,235
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	293,184	134,147	8,444	17,338	56,364	29,235
33	MISC ALLOWABLE EXPENSES								
			TX89	-70,811	-29,141	-2,107	-3,722	-14,750	-8,362
34	TAXES								
35	-OTHER CAPITAL STOCK		ET1	29,965	13,958	869	1,799	5,764	2,928
36	-OTHER W/O CAP STOCK		ET001	57,597	27,516	1,560	3,511	10,702	5,541
37	DEFERRED INCOME TAXES		TXT	-10,241	-1,656	-303	-188	-2,909	-2,197
38	NET INV TAX CR		TX91	-9,395	-4,420	-270	-570	-1,787	-900
39	GROSS RECEIPTS TAX		TXG	100,801	41,076	935	6,972	23,027	12,537
40	PA & FED INCOME TAXES		TSF1	199,987	53,888	-6,626	23,261	71,727	34,404
41	TOTAL TAXES		TEX1	368,714	130,361	-3,833	34,785	106,523	52,314
42	TOTAL OPERATING EXP		TEXP1	1,995,520	831,405	28,047	123,266	426,913	243,596
43	RETURN (LN 12 - 42)		PRERTN	428,232	155,540	-4,276	41,998	124,039	58,190
44	TOTAL RATE BASE		RBX	4,929,302	2,309,935	141,309	297,594	943,728	477,538
45	RATE OF RETURN (LN 43 / RBX)		PRRTR	8.69	6.73	-3.03	14.11	13.14	12.19
46	CLASS RATE IN % OF TOTAL		PRCLRT	100.0	77.5	-34.8	162.4	151.3	140.3

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PRESENT RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE	RR		277,228	9,287	17,616	51,051	21,438	1,202
4	ENERGY/FUEL COST REVENUE	ECR		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCA		-4,789	-154	-303	-847	-356	-20
7	TOTAL SALE OF ELECTRICITY		RRT	266,813	8,970	16,900	49,584	20,977	1,170
8	ANNUALIZATION	ANN		4,900	0	0	-323	106	0
9	LATE PAY CHARGES		R11	127	0	0	130	50	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTT	271,840	8,970	16,900	49,391	21,133	1,170
11	OTHER OPERATING REVENUES		ROOT	19,079	639	1,669	2,962	1,162	119
12	TOTAL OPERATING REVENUES		ROT	290,919	9,609	18,569	52,353	22,295	1,289
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES		EOPP1	50,279	1,450	3,681	5,924	1,004	124
18	OTHER PRODUCTION		EOP01	47,069	1,859	4,996	8,227	1,159	527
19	TOTAL PRODUCTION		EE10T	168,871	5,333	13,802	22,382	3,578	798
20	TRANSMISSION		EE20	1,222	61	169	281	36	24
21	DISTRIBUTION		EE30	1,950	102	263	2,200	5,413	32
22	OTHER OPER & MAINT EXP		EOMT1	21,197	933	2,560	5,158	2,114	323
23	TOTAL OPER & MAINT EXPENSES		EE00T	193,240	6,429	16,794	30,021	11,141	1,177
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	25,584	1,279	3,540	5,895	746	504
26	TRANSMISSION		ED20	923	36	99	212	27	18
27	DISTRIBUTION		ED30	1,137	59	155	1,436	4,528	20
28	OTHER DEPREC EXP		ED88	886	45	122	248	140	17
29	TOTAL DEPRECIATION EXPENSE		ED00T	28,530	1,419	3,916	7,791	5,441	559
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	28,530	1,419	3,916	7,791	5,441	559
33	MISC ALLOWABLE EXPENSES								
			TX89	-8,686	-432	-1,195	-1,993	-253	-170
34	TAXES								
35	-OTHER CAPITAL STOCK		ET1	2,760	136	376	798	523	54
36	-OTHER W/D CAP STOCK		ET001	5,357	251	692	1,445	929	93
37	DEFERRED INCOME TAXES		TXT	-2,752	-129	-355	-340	633	-45
38	NET INV TAX CR		TX91	-842	-41	-115	-248	-185	-17
39	GROSS RECEIPTS TAX		TXS	11,961	394	743	2,174	930	52
40	PA & FED INCOME TAXES		TSF1	22,089	468	-1,555	3,700	-1,104	-265
41	TOTAL TAXES		TEX1	38,573	1,079	-214	7,528	1,726	-128
42	TOTAL OPERATING EXP		TEXP1	251,657	8,495	19,301	43,347	18,055	1,438
43	RETURN (LN 12 - 42)		PRERTM	39,262	1,114	-732	9,006	4,240	-149
44	TOTAL RATE BASE		RBX	448,450	21,817	60,211	130,168	89,989	8,563
45	RATE OF RETURN (LN 43 / RBX)		PRRTR	8.76	5.11	-1.22	6.92	4.71	-1.74
46	CLASS RATE IN % OF TOTAL		PRCLRT	100.8	58.8	-14.0	79.6	54.2	-20.0

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT PROPOSED RATE LEVELS								
2	SALE OF ELECTRICITY								
3				2,528,835	1,067,229	24,239	163,028	550,474	308,057
4	RRP			-30,972	-11,100	-391	-1,416	-6,633	-4,493
5	ECRP			0	0	0	0	0	0
6	STASP			-42,426	-17,716	-402	-2,706	-9,184	-5,315
7	SBRCAP			2,455,437	1,038,413	23,446	158,906	534,657	298,249
8			RRTP	25,759	6,376	514	1,320	7,862	4,760
9	ANMP			7,370	3,656	28	1,369	1,592	392
10	S11P	CM4	R11P	2,488,566	1,048,445	23,988	161,595	544,111	303,401
11			RRTPP	132,824	53,413	2,502	6,819	27,609	16,851
12			ROOT	2,621,390	1,101,858	26,490	168,414	571,720	320,252
			ROTTP						
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16			EOPF1	412,492	150,231	5,374	19,077	89,923	59,422
17			EOPP1	292,830	107,113	3,979	13,606	63,741	41,929
18			EOP01	330,098	129,712	7,655	16,531	70,022	42,341
19			EE10T	1,035,420	387,056	17,008	49,214	223,686	143,692
20			EE20	9,986	4,112	299	525	2,080	1,177
21			EE30	88,735	50,413	2,421	7,305	13,935	4,701
22			EOMT1	270,292	154,457	5,815	17,821	39,075	20,839
23			EE00T	1,404,433	596,038	25,543	74,865	278,776	170,409
24	DEPRECIATION EXPENSE								
25			ED10	209,147	86,137	6,247	11,002	43,554	24,659
26			ED20	7,506	3,108	225	397	1,572	889
27			ED30	65,934	39,430	1,691	5,256	9,453	2,769
28			ED88	10,597	5,472	281	683	1,785	918
29			ED00T	293,184	134,147	8,444	17,338	56,364	29,235
30			ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND AMORTIZATION EXP (ACCT 406)								
32			ED00	293,184	134,147	8,444	17,338	56,364	29,235
33	MISC ALLOWABLE EXPENSES								
			TX89	-70,811	-29,141	-2,107	-3,722	-14,750	-8,362
34	TAXES								
35			ET11	31,333	14,595	908	1,881	6,027	3,062
36			ET001	57,597	27,516	1,560	3,511	10,702	5,541
37			TXT	-10,241	-1,656	-303	-188	-2,909	-2,197
38			TX91	-9,395	-4,420	-270	-570	-1,787	-900
39			TXGRP	109,497	46,131	1,056	7,110	23,941	13,350
40			TSF8	280,256	100,627	-5,530	24,515	80,110	41,902
41			TEX1	459,047	182,793	-2,579	36,259	116,084	60,758
42	TOTAL OPERATING EXP			2,085,853	883,837	29,301	124,740	436,474	252,040
43	RETURN (LN 12 - 42)			535,537	218,021	-2,811	43,674	135,246	68,212
44	TOTAL RATE BASE			4,929,302	2,309,935	141,309	297,594	943,728	477,538
45	RATE OF RETURN (LN 43 / RBX)			10.86	9.44	-1.99	14.68	14.33	14.28
46	CLASS RATE IN % OF TOTAL			100.0	86.9	-18.3	135.1	131.9	131.5

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
\$1,000  
PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-AVERAGE & EXCESS DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	OPERATING REVENUES AT PROPOSED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE PROPOSED	RRP		306,150	9,370	17,174	57,730	24,200	1,184
4	ENERGY REVENUE PROPOSED	ECRP		-5,626	-163	-413	-620	-105	-12
5	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-5,271	-156	-296	-958	-402	-20
7	TOTAL SALE OF ELECTRICITY		R RTP	295,253	9,051	16,465	56,152	23,693	1,152
8	ANNUALIZATION	ANNP		5,155	0	0	-340	112	0
9	LATE PAY CHARGES	SLIP	CM4 R IIP	139	0	0	140	54	0
10	TOT ADJ'D SALE OF ELECTRIC		R RTTP	300,547	9,051	16,465	55,952	23,859	1,152
11	OTHER OPERATING REVENUES		R OOT	19,079	639	1,669	2,962	1,162	119
12	TOTAL OPERATING REVENUES		R RTP	319,626	9,690	18,134	58,914	25,021	1,271
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		E O P F 1	71,523	2,024	5,125	8,231	1,415	147
17	POWER PURCHASES		E O P P 1	50,279	1,450	3,681	5,924	1,004	124
18	OTHER PRODUCTION		E O P O 1	47,069	1,859	4,996	8,227	1,159	527
19	TOTAL PRODUCTION		E E 1 O T	168,871	5,333	13,802	22,382	3,578	798
20	O & M TRANSMISSION		E E 2 O	1,222	61	169	281	36	24
21	O & M DISTRIBUTION		E E 3 O	1,950	102	263	2,200	5,413	32
22	OTHER OPER & MAINT EXP		E O M T 1	21,197	933	2,560	5,158	2,114	323
23	TOTAL OPER & MAINT EXPENSES		E E O O T	193,240	6,429	16,794	30,021	11,141	1,177
24	DEPRECIATION EXPENSE								
25	PRODUCTION		E D 1 O	25,586	1,279	3,540	5,895	746	504
26	TRANSMISSION		E D 2 O	923	36	99	212	27	18
27	DISTRIBUTION		E D 3 O	1,137	59	155	1,436	4,528	20
28	GENERAL		E D 8 8	886	45	122	248	140	17
29	TOTAL DEPRECIATION EXPENSE		E D O S T	28,530	1,419	3,916	7,791	5,441	559
30	AMORTIZATION EXP (ACCT 406)		E D 9 7 T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		E D O O	28,530	1,419	3,916	7,791	5,441	559
33	MISC ALLOWABLE EXPENSES		T X 8 9	-8,686	-432	-1,195	-1,993	-253	-170
34	TAXES								
35	INCREASE CAPITAL STOCK		E T 1 I	2,886	143	393	835	547	56
36	-OTHER M/O CAP STOCK		E T O O 1	5,357	251	692	1,445	929	93
37	DEFERRED INCOME TAXES		T X T	-2,752	-129	-355	-340	633	-45
38	NET INV TAX CR		T X 9 1	-842	-41	-115	-248	-185	-17
39	GROSS RECEIPTS TAX		T X G R P	13,224	398	724	2,462	1,050	51
40	PA & FED INCOME TAXES		T S F 8	33,779	497	-1,741	6,369	1	-273
41	TOTAL TAXES		T E X 1	51,652	1,119	-402	10,523	2,975	-135
42	TOTAL OPERATING EXP		T E X P 1	264,736	8,535	19,113	46,342	19,304	1,431
43	RETURN (LN 12 - 42)		P R E R T N	54,890	1,155	-979	12,572	5,717	-160
44	TOTAL RATE BASE		R B X	448,450	21,817	60,211	130,168	89,989	8,563
45	RATE OF RETURN (LN 43 / RBX)		P R R T R P	12.24	5.29	-1.63	9.66	6.35	-1.87
46	CLASS RATE IN % OF TOTAL		P R C L R T	112.7	48.7	-15.0	88.9	58.5	-17.2



HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

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

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
1	RATE BASE								
2	PLANT IN SERVICE								
3	PRODUCTION		P10	498,601	13,776	50,011	125,468	21,054	11,171
4	TRANSMISSION		P20	36,627	784	2,847	9,217	1,546	821
5	DISTRIBUTION		P30	39,537	1,180	4,017	51,566	132,795	833
6	OTHER		POT1	18,018	500	1,809	5,557	3,509	403
7	COMMON PLANT (ACCT 186)		P977	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	592,783	16,240	58,684	191,808	158,904	13,228
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	127,830	3,531	12,822	32,166	5,397	2,865
11	TRANSMISSION		A20	11,284	241	877	2,839	477	253
12	DISTRIBUTION		A30	12,661	375	1,284	16,564	50,942	269
13	GENERAL PLANT		A88	5,597	155	562	1,727	1,091	125
14	INTANGIBLE PLANT		A95	358	10	36	110	70	8
15	TOTAL DEPRECIATION RESERVE		AOST	157,730	4,312	15,581	53,406	57,977	3,520
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	157,730	4,312	15,581	53,406	57,977	3,520
19	TOTAL NET PLANT IN SERVICE		P01	435,053	11,928	43,103	138,402	100,927	9,708
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	83,282	2,294	8,285	22,918	9,986	1,842
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	5,833	160	586	1,467	247	131
22	TOTAL NET ORIG COST RATE BASE		NOP	357,604	9,794	35,404	116,951	91,188	7,997
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		M10A	11,328	321	812	1,303	224	23
26	OTHER NON-NUCLEAR		M10B	4,296	121	308	495	85	9
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	15,624	442	1,120	1,798	309	32
29	OTHER		MOT1	8,711	242	887	2,692	1,596	209
30	TOTAL WORKING CAPITAL		M00	24,335	684	2,007	4,490	1,905	241
31	TOTAL RATE BASE		RBX	381,939	10,478	37,411	121,441	93,093	8,238

HISTORIC TEST YEAR COST ALLOCATION  
WINTER PEAK DEMAND ALLOCATION

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

PART 3  
SUMMARY

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

		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
<b>I. CUSTOMERS, WEIGHTED</b>										
-----										
<b>A-EXPRESSED IN \$1,000</b>										
1	METER INVESTMENT	CM1			79,458	39,558	2,798	12,650	14,646	3,303
2	METER READING EXPENSE	CM2			8,923	7,483	119	921	218	82
3	LATE PAYMENTS	CM3			6,763	3,354	26	1,256	1,461	360
4	UNCOLLECTIBLE ACCOUNTS	CM5			17,365	15,248	118	742	863	213
5	CUSTOMER DEPOSITS	CM6			1,096	43	0	298	654	48
6	CUSTOMER ADVANCES	CM7			39,911	15,512	0.0	17,168	7,231	0.0
<b>B-EXPRESSED IN UNITS</b>										
7	LINE TRANSFORMERS, CUST COMP	CM8			1,475,214	1,080,235	14,671	165,519	49,196	0
8	SERVICES CUSTOMER COMPONENT	CM9			1,413,615	1,074,207	14,614	134,564	27,373	0
<b>II. CUSTOMERS (UNITS)</b>										
-----										
9	TOTAL CUSTOMERS	C10			1,207,606	1,049,213	14,059	119,249	18,566	832
10	FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11	SECONDARY CUSTOMERS	C30			1,206,645	1,049,213	14,059	119,249	18,566	0
<b>III. DEMANDS (KWH)</b>										
-----										
12	GENERATION LEVEL DEMANDS	D10			6,075,629	3,147,834	257,775	233,183	944,101	584,084
13	69 KV LEVEL DEMANDS	D15			5,995,138	3,147,834	257,775	233,183	944,101	584,084
14	PRIMARY LEVEL DEMANDS	D20			5,351,869	3,147,834	257,775	233,183	944,101	584,084
15	CLASS MAXIMUM DEMANDS	D30			5,582,762	3,147,834	257,775	402,836	1,522,006	0
<b>IV. ENERGY (1,000 KWH)</b>										
-----										
16	GENERATION LEVEL ENERGY	EG10			33,334,553	12,140,467	434,318	1,541,746	7,266,895	4,801,989
17	SALES LEVEL MWH SALES	ES15			31,235,529	11,218,368	401,262	1,424,912	6,716,686	4,553,389
<b>V. DIRECT ASSIGNMENT</b>										
-----										
18	AREA LIGHTS	K403			1	0	0	0	0	0
19	STREET LIGHTS	K405			1	0	0	0	0	0

HISTORIC TEST YEAR COST ALLOCATION  
 WINTER PEAK DEMAND ALLOCATION

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

PART 3  
 SUMMARY

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

		INPUT	ALLOC	OUTPUT						
I. CUSTOMERS, WEIGHTED					LP-5	LPEP	ISA	GH	SL/AL	STANDBY
-----										
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CM1			2,374	153	289	3,687	0	0
2	METER READING EXPENSE	CM2			18	1	0	81	0	0
3	LATE PAYMENTS	CM3			127	0	0	129	50	0
4	UNCOLLECTIBLE ACCOUNTS	CM5			75	0	0	76	30	0
5	CUSTOMER DEPOSITS	CM6			5	0	0	45	3	0
6	CUSTOMER ADVANCES	CM7			0.0	0.0	0.0	0.0	0.0	0.0
B-EXPRESSED IN UNITS										
7	LINE TRANSFORMERS, CUST COMP	CM8			0	0	0	8,274	157,319	0
8	SERVICES CUSTOMER COMPONENT	CM9			0	0	0	5,538	157,319	0
-----										
II. CUSTOMERS (UNITS)										
-----										
9	TOTAL CUSTOMERS	C10			118	1	1	4,565	993	9
10	FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11	SECONDARY CUSTOMERS	C30			0	0	0	4,565	993	0
-----										
III. DEMANDS (KM)										
-----										
12	GENERATION LEVEL DEMANDS	D10			629,173	17,304	63,107	158,325	26,567	14,096
13	69 KV LEVEL DEMANDS	D15			629,173	0	0	158,325	26,567	14,096
14	PRIMARY LEVEL DEMANDS	D20			0	0	0	158,325	26,567	0
15	CLASS MAXIMUM DEMANDS	D30			0	0	0	225,654	26,657	0
-----										
IV. ENERGY (1,000 KWH)										
-----										
16	GENERATION LEVEL ENERGY	EG10			5,780,001	163,580	414,057	665,210	114,372	11,918
17	SALES LEVEL KWH SALES	ES15			5,626,429	159,238	403,060	614,904	105,683	11,598
-----										
V. DIRECT ASSIGNMENT										
-----										
18	AREA LIGHTS	K403			0	0	0	0	1	0
19	STREET LIGHTS	K405			0	0	0	0	1	0

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
<b>1 RATE BASE</b>									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	4,814,762	1,982,961	143,811	253,277	1,002,664	567,651
4	TRANSMISSION		P20	352,636	145,996	10,588	18,648	73,821	41,794
5	DISTRIBUTION		P30	2,382,752	1,410,707	63,504	184,888	365,122	116,456
6	OTHER		POT1	254,559	131,452	6,744	16,414	42,873	22,050
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	7,804,709	3,671,116	224,647	473,227	1,484,480	747,951
<b>9 DEPRECIATION RESERVE</b>									
10	PRODUCTION		A10	1,234,390	508,385	36,869	64,933	257,060	145,532
11	TRANSMISSION		A20	108,642	44,979	3,263	5,745	22,743	12,876
12	DISTRIBUTION		A30	799,021	475,679	20,621	62,147	117,461	37,104
13	GENERAL PLANT		A88	79,085	40,839	2,095	5,099	13,320	6,851
14	INTANGIBLE PLANT		A95	5,051	2,608	134	326	850	438
15	TOTAL DEPRECIATION RESERVE		A0ST	2,226,189	1,072,490	62,982	138,250	411,434	202,801
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	2,226,189	1,072,490	62,982	138,250	411,434	202,801
19	TOTAL NET PLANT IN SERVICE		P01	5,578,520	2,598,626	161,665	334,977	1,073,046	545,150
20	TOTAL SUBTRACTIONIVE ADJUSTMENT		PLDED	901,890	392,875	26,386	50,701	181,475	98,062
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	56,333	23,200	1,683	2,963	11,732	6,641
22	TOTAL NET ORIG COST RATE BASE		NOP	4,732,963	2,228,951	136,962	287,239	903,303	453,729
<b>23 WORKING CAPITAL</b>									
24	FUEL INVENTORY								
25	INDIALLY-OWNED COAL		M10A	65,333	23,794	852	3,022	14,242	9,412
26	OTHER NON-NUCLEAR		M10B	24,778	9,025	322	1,146	5,402	3,569
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	90,111	32,819	1,174	4,168	19,644	12,981
29	OTHER		MOT1	106,228	48,165	3,173	6,187	20,781	10,828
30	TOTAL WORKING CAPITAL		M00	196,339	80,984	4,347	10,355	40,425	23,809
31	TOTAL RATE BASE		RBX	4,929,302	2,309,935	141,309	297,594	943,728	477,538

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
<b>1 RATE BASE</b>									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	588,983	29,433	81,479	135,715	17,178	11,610
4	TRANSMISSION		P20	43,364	1,675	4,637	9,993	1,265	855
5	DISTRIBUTION		P30	46,274	2,347	6,362	54,119	132,108	865
6	OTHER		P0T1	21,273	1,063	2,942	5,967	3,363	418
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	699,894	34,518	95,420	205,794	153,914	13,748
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	151,002	7,546	20,890	34,793	4,403	2,977
11	TRANSMISSION		A20	13,361	516	1,428	3,078	389	264
12	DISTRIBUTION		A30	14,836	750	2,041	17,378	50,724	280
13	GENERAL PLANT		A88	6,608	330	914	1,854	1,045	130
14	INTANGIBLE PLANT		A95	422	21	58	119	67	8
15	TOTAL DEPRECIATION RESERVE		A0ST	186,229	9,163	25,331	57,222	56,628	3,659
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	186,229	9,163	25,331	57,222	56,628	3,659
19	TOTAL NET PLANT IN SERVICE		P01	513,665	25,355	70,089	148,572	97,286	10,089
20	TOTAL SUBRACTIVE ADJUSTMENT		PLDED	98,162	4,858	13,437	24,691	9,330	1,913
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	6,891	344	953	1,588	202	136
22	TOTAL NET ORIG COST RATE BASE		N0P	422,394	20,841	57,605	125,469	88,158	8,312
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		M10A	11,328	321	812	1,303	224	23
26	OTHER NON-NUCLEAR		M10B	4,296	121	308	495	85	9
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	15,624	442	1,120	1,798	309	32
29	OTHER		M0T1	10,432	534	1,486	2,901	1,522	219
30	TOTAL WORKING CAPITAL		M00	26,056	976	2,606	4,699	1,831	251
31	TOTAL RATE BASE		RBX	448,450	21,817	60,211	130,168	89,989	8,563

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

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

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

HISTORIC TEST YEAR COST ALLOCATION  
AVERAGE & EXCESS DEMAND METHOD

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

PART 3  
SUMMARY

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

	INPUT	ALLOC	OUTPUT	LP-5	LPEP	ISA	GH	SL/AL	STANDBY
<b>I. CUSTOMERS, WEIGHED</b>									
-----									
<b>A-EXPRESSED IN \$1,000</b>									
1 METER INVESTMENT	CM1			2,374	153	289	3,687	0	0
2 METER READING EXPENSE	CM2			18	1	0	81	0	0
3 LATE PAYMENTS	CM3			127	0	0	129	50	0
4 UNCOLLECTIBLE ACCOUNTS	CM5			75	0	0	76	30	0
5 CUSTOMER DEPOSITS	CM6			5	0	0	45	3	0
6 CUSTOMER ADVANCES	CM7			0.0	0.0	0.0	0.0	0.0	0.0
<b>B-EXPRESSED IN UNITS</b>									
7 LINE TRANSFORMERS, CUST COMP	CM8			0	0	0	8,274	157,319	0
8 SERVICES CUSTOMER COMPONENT	CM9			0	0	0	5,538	157,319	0
<b>II. CUSTOMERS (UNITS)</b>									
-----									
9 TOTAL CUSTOMERS	C10			118	1	1	4,565	993	9
10 FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11 SECONDARY CUSTOMERS	C30			0	0	0	4,565	993	0
<b>III. DEMANDS (KWH)</b>									
-----									
12 GENERATION LEVEL DEMANDS	D10			743,223	37,141	102,816	171,257	21,675	14,651
13 69 KV LEVEL DEMANDS	D15			743,223	0	0	171,257	21,675	14,651
14 PRIMARY LEVEL DEMANDS	D20			0	0	0	171,257	21,675	0
15 CLASS MAXIMUM DEMANDS	D30			0	0	0	225,654	26,657	0
<b>IV. ENERGY (1,000 KWH)</b>									
-----									
16 GENERATION LEVEL ENERGY	EG10			5,780,001	163,580	414,057	665,210	114,372	11,918
17 SALES LEVEL KWH SALES	ES15			5,626,429	159,238	403,060	614,904	105,683	11,598
<b>V. DIRECT ASSIGNMENT</b>									
-----									
18 AREA LIGHTS	K403			0	0	0	0	1	0
19 STREET LIGHTS	K405			0	0	0	0	1	0



**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**FUNCTIONALIZATION & ASSIGNMENT OF CERTAIN RATE BASE, OPERATING  
REVENUE, AND OPERATING EXPENSE ITEMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PLANT	NET SALVAGE	LEASEHOLD IMPROVEMENTS	COMMON PLANT
COMPUTER SOFTWARE (INTANGIBLE PLANT)	H95	301-303	\$ 5,845	\$ 5,845			
PRODUCTION PLANT							
NUCLEAR	H07	320-325	677,906	688,364	(16,327)	311	\$ 5,558
WHOLLY-OWNED COAL	H08	310-316,330-346	553,262	572,022	(18,927)	167	0
OTHER NON-NUCLEAR	H09	310-316,330-346	298,631	297,991	(2,376)	2,561	455
<b>TOTAL PRODUCTION PLANT</b>			<b>1,529,799</b>	<b>1,558,377</b>	<b>(37,630)</b>	<b>3,039</b>	<b>\$6,013</b>
TRANSMISSION PLANT							
500/230 KV	H15	350-359	103,301				
138/69 KV	H16	350-359	29,648				
<b>TOTAL TRANSMISSION PLANT</b>			<b>132,949</b>	<b>133,576</b>	<b>(6634)</b>		<b>\$7</b>
DISTRIBUTION PLANT							
LAND		360.2	0	0			
LAND RIGHTS		360.4	28,735	28,735			
STRUCTURES & IMPROVEMENTS		361	12,868	12,895	(27)		
STATION EQUIPMENT		362	92,109	92,656	(547)		
POLES-TOWERS & FIXTURES		364	192,352	200,539	(8,187)		
OVERHEAD CONDUCTORS & DEVICES		365	159,671	164,741	(5,070)		
UNDERGROUND CONDUIT		366	11,758	11,979	(221)		
UNDERGROUND CONDUCTORS & DEVICES		367	32,195	32,826	(631)		
LINE TRANSFORMERS		368	103,044	104,721	(1,677)		
SERVICES		369	131,239	133,487	(2,248)		
METERS		370	22,284	23,399	(1,115)		
AREA LIGHTING FIXTURES		371	2,060	2,223	(163)		
STREET LIGHTING		373	17,735	17,954	(219)		
<b>TOTAL DISTRIBUTION PLANT</b>			<b>806,050</b>	<b>826,155</b>	<b>(20,105)</b>		
GENERAL PLANT	H88	389-399	91,524	89,846	(589)	2,267	
<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>			<b>\$ 2,566,167</b>	<b>\$ 2,613,799</b>	<b>\$ (58,958)</b>	<b>\$ 5,306</b>	<b>6020</b>

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

FUNCTION	INPUT	TOTAL	3602 LAND	3604 LAND RIGHTS	3610 STRUCT. & IMP.	3620 STATION EQUIP.
<b>SUBSTATIONS</b>						
STEP UP	H26	\$ 2,014	\$	\$ 0	\$ 162	\$ 1,852
69 KV	H27	21,054		0	2,660	18,394
138 KV	H27	2,484		33	536	1,915
PRIMARY	H28	78,380		0	9,388	68,992
SECONDARY	H29	1,652		0	150	1,502
<b>TOTAL SUBSTATIONS</b>		<b>105,584</b>		<b>33</b>	<b>12,895</b>	<b>92,656</b>
<b>OVERHEAD LINES</b>						
69 KV	H31	91,310		11,960		
138 KV	H31	6,127		680		
PRIMARY	H32	83,040		4,472		
SECONDARY - DEMAND	H330	90,214		4,946		
SECONDARY - CUSTOMER	H33C	113,494		6,054		
STREET LIGHTING		9,774		566		
<b>TOTAL OVERHEAD LINES</b>		<b>393,958</b>		<b>28,679</b>		
<b>UNDERGROUND LINES</b>						
69 KV	H35	1,385		0		
138 KV	H35	369		0		
PRIMARY	H36	6,140		3		
SECONDARY - DEMAND	H37D	13,840		8		
SECONDARY - CUSTOMER	H37D	23,096		13		
<b>TOTAL UNDERGROUND LINES</b>		<b>44,829</b>		<b>24</b>		
<b>LINE TRANSFORMERS</b>						
SECONDARY - DEMAND	H38D	45,606				
SECONDARY - CUSTOMER	H38C	59,115				
<b>TOTAL LINE TRANSFORMERS</b>		<b>104,721</b>				
<b>SERVICES</b>						
SECONDARY - DEMAND	H39D	11,320				
SECONDARY - CUSTOMER	H39C	122,167				
<b>TOTAL SERVICES</b>		<b>133,487</b>				
<b>METERS</b>	H43	23,399				
<b>AREA LIGHT</b>	H44	2,223				
<b>STREET LIGHTING</b>	H46	17,954				
<b>TOTAL</b>		<b>\$ 826,157</b>	<b>\$ 0</b>	<b>\$ 28,735</b>	<b>\$ 12,895</b>	<b>\$ 92,656</b>

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

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

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

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

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

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

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

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

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

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

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

NUCLEAR POWER GENERATION OPERATIONS

ACCOUNT 517 PRORATION

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

NUCLEAR POWER GENERATION MAINTENANCE

ACCOUNT 528 PRORATION

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

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

HYDRAULIC POWER GENERATION OPERATIONS                      ACCOUNT 535 PRORATION

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

HYDRAULIC POWER GENERATION MAINTENANCE                      ACCOUNT 541 PRORATION

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



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

ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL	ACCOUNT 546 PRORATION
546	\$ 157			
548	95	\$ 50	\$ 45	\$ 79
549	145	49	96	78
550	1,576	0	1,576	0
SUBTOTAL (EXCL. 547)	\$ 1,816	\$ 99	\$ 1,717	\$ 157

ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL	ACCOUNT 551 PRORATION
551	\$ 157			
552	205	\$ 57	\$ 148	\$ 20
553	1,702	389	1,313	137
554	0	0	0	0
SUBTOTAL	\$ 1,907	\$ 446	\$ 1,461	\$ 157

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



PENNSYLVANIA POWER & LIGHT COMPANY

SUMMARY OF FUNCTIONALIZATION  
OF DEPRECIATION EXPENSE

FOR COST ALLOCATION PURPOSES

YEAR ENDED SEPTEMBER 30, 1994  
( \$000 )

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

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

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

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

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

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

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

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**ALLOCATION FACTORS**

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

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

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

<b>Rate Classes</b>	<b>Abbreviations</b>	<b>PUC Jurisdictional Rate Schedules</b>
Residential Service	RS	RS, RTD
Residential Service - Thermal Storage	RTS	RTS
Small General Service	GS-1	GS-1, BL
Large General Service - Secondary	GS-3	GS-3, IS-1
Large General Service - 12 KV	LP-4	LP-4
Large General Service - 66 KV	LP-5	LP-5
Large General Service - 66 KV Standby	Standby	Standby
Large General Service - Electric Propulsion	LPEP	LPEP
Interruptible Service by Agreement	ISA	ISA
Commercial and Industrial Heating	GH	GH-1, GH-2
Street and Area Lighting	SL/AL	SA, SM, SHS, SE, TS, S11

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 1998**  
**(X000)**

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

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

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



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

RATE CLASS	LARGE POWER CUSTOMERS		OTHER CUSTOMERS		TOTALS		AVERAGE
	CUSTOMERS	PRORATED EXPENSE	CUSTOMERS	PRORATED EXPENSE	CUSTOMERS	METER READING EXPENSE	METER READING EXPENSE
RS	444	\$65	1,048,769	\$7,418	1,049,213	\$7,483	\$7
RTS	145	21	13,914	98	14,059	119	8
CS1	550	81	118,699	840	119,249	921	8
CS3	619	91	17,947	127	18,566	218	12
LP4	546	81	286	2	832	83	100
LP5	119	18	0	0	119	18	151
Standby	9	1	0	0	9	1	111
ISA	1	0	0	0	1	0	0
GN	343	51	4,222	30	4,565	81	18
SL	983	0	10	0	993	0	0
<b>TOTAL PPUC</b>	<b>3,760</b>	<b>409</b>	<b>1,203,847</b>	<b>8,515</b>	<b>1,207,607</b>	<b>8,924</b>	<b>0</b>
Resale-66 KV	9	1	0	0	9	1	0
Resale-12 KV	9	1	0	0	9	1	0
<b>TOTAL REALE</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>2</b>	<b>222</b>
<b>TOTAL SYSTEM</b>	<b>3,778</b>	<b>\$411</b>	<b>1,203,847</b>	<b>\$8,515</b>	<b>1,207,625</b>	<b>\$8,926</b>	<b>\$0</b>

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

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

- (1) BY ACCOUNT ANALYSIS. SEE BELOW.  
 (2) PER STUDY OF LATE PAYMENT CHARGES BY RATE CLASS FOR 12 MONTHS ENDED SEPTEMBER 30, 1994.  
 (3) ALLOCATION OF NON-RESIDENTIAL (PPUC) BASED ON ADJUSTED ALLOCATOR CW4.

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

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION FACTOR CW6 FOR ACCOUNT 23610 (CUSTOMER DEPOSITS)  
 ALLOCATION FACTOR CW7 FOR ACCOUNT 25210 (CUSTOMER ADVANCES)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED OF SEPTEMBER 30, 1994  
 (\$000)

RATE CLASS	CUSTOMER DEPOSITS CW6	CUSTOMER ADVANCES CW7
RS	43	16
RTS	0	0
GS-1	298	17
GS-3	854	7
LP-4	48	0
LP-5	5	0
ISA	0	0
GH	45	0
SL/AL	3	0
LPEP		
STANDBY		
<b>TOTAL PPUC</b>	<b>1,096</b>	<b>39</b>
RES66	0	0
RES12	0	0
UGI	0	0
<b>TOTAL SYSTEM</b>	<b>1,096</b>	<b>39</b>

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

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

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

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

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

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

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

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

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION OF PRODUCTION AND TRANSMISSION PLANT  
 TO ATLANTIC CITY, JERSEY CENTRAL, AND BALTIMORE GAS & ELECTRIC  
 DEVELOPMENT OF ALLOCATORS FOR PART 1  
 FOR COST ALLOCATION PURPOSES  
 HISTORIC TEST YEAR ENDED 9/30/94

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

DERIVATION OF ALLOCATOR PERCENTAGES

- 945 / 8404 = 11.245% (JERSEY CENTRAL POWER & LIGHT)  
 129 / 8404 = 1.535% (BALTIMORE G&E ELECTRIC TRANSMISSION)  
 129 / 1950 = 6.6% (BALTIMORE G&E NUCLEAR PRODUCTION)  
 129 / 3756 = 3.422% (ATLANTIC CITY WHOLLY-OWNED COAL)  
 129 / 8404 = 1.535% (ATLANTIC CITY ELECTRIC TRANSMISSION)

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

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

PENNSYLVANIA POWER & LIGHT COMPANY

DEMAND ALLOCATION FACTORS - KM  
GENERATION LEVEL

12 COINCIDENT PEAK METHOD

FOR COST ALLOCATION PURPOSES

YEAR ENDED SEPTEMBER 30, 1994

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

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

RATE CLASS	ALLOCATOR	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		ANNUAL ENERGY MWH	AVERAGE ANNUAL DEMAND	CLASS MAXIMUM DEMANDS(NCD)	CLASS EXCESS (3) - (2)	ADJ. CLASS EXCESS 1/	AVERAGE & EXCESS (2) + (5)	PRIMARY
	EG10						010	020
RTS		424,381	48,445	257,775	209,330	133,025	181,470	181,470
RS		12,060,631	1,376,784	3,147,834	1,771,050	1,125,468	2,502,252	2,502,252
GS-1,BL		1,528,643	174,503	402,836	228,333	145,101	319,604	319,604
GS-3,IS-1		7,162,212	817,604	1,522,006	704,402	447,634	1,265,238	1,265,238
LP-4		4,715,163	538,261	818,433	280,172	178,044	716,305	716,305
LP-5		5,644,519	644,351	799,937	155,586	98,872	743,223	0
ISA		414,057	47,267	134,679	87,412	55,549	102,816	0
GH		669,483	76,425	225,654	149,229	94,832	171,257	171,257
SL/AL		113,795	12,990	26,657	13,667	8,685	21,675	21,675
LPEP		163,580	18,674	47,734	29,060	18,467	37,141	37,141
LS-S		11,918	1,361	22,274	20,913	13,290	14,651	14,651
		32,908,382	3,756,665	7,405,819	3,649,154	2,318,967	6,075,632	5,229,593

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



**PENNSYLVANIA POWER & LIGHT COMPANY**

**Exhibit Regs. § 53.53**

**Part IV - Rate Structure and  
Cost Allocation**

**Docket No. R-00943271**

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This book contains responses to each of the pertinent items contained in § 53.53, Part IV (Rate Structure and Cost Allocation) of the Commission's Regulations.

Q. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

1. Rate schedule designation.
  2. For existing rates:
    - a) Customers served as of end period.
    - b) Annual KWH sales.
    - c) Base rate revenues adjusted for any changes in base rate application that may have occurred during the test period.
    - d) Tax Surcharge revenues.
    - e) Energy Cost Adjustment clause revenues.
    - f) Revenues received from other clauses or riders separately accounted for.
    - g) Total of all revenues.
  3. For proposed rates:
    - a) Estimated number of customers whose charges for electric service will be increased or decreased as a result of this filing.
    - b) Base rate revenues:
      - i) Annual dollar amount of increase or decrease.
      - ii) Percentage change.
    - c) Estimated Tax Surcharge revenues based on the assumption that the base rate changes proposed were in place.
    - d) Estimated Energy Cost Adjustment clause revenues.
    - e) Revenues received from other clauses or riders separately accounted for.
    - f) Total of all revenues:
      - i) Amount of total annual dollar change.
      - ii) Percentage change.
  4. Supplement the revenue summary to obtain a complete revenue statement of the electric business, that is, show delayed payments, other electric revenues, FERC jurisdictional sales and revenues, and all other appropriate revenue items and adjustments.
  5. Develop the grand total showing total sales and revenues as adjusted and the various increases and decreases and percent effects as described above.
- A. Schedule D-3 of Exhibit Future 1 provides the requested information.

Q. Provide a description of changes proposed for the new tariff:

1. For each rate schedule proposed to be modified.
2. For each rate schedule proposed to be deleted.
3. For each new rate schedule proposed to be added.

A. Exhibit OGK 2 provides the requested information.

- Q. The annual revenue effect of any proposed change to any rate must be supported by a billing analysis. This may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. All billing determinants should be displayed. The blocking and corresponding prices of the existing rate and the proposed rate should be applied to the determinants to derive the base rate revenues under both present and proposed rates. The derived base rate revenues should form the basis for measuring the annual base rate effect of the rates in question for the test periods.
- A. A proof of revenue for each existing rate schedule is provided in Attachment IV-C.

The bill frequency distributions were prepared from customer records for the 12-month period October 1993 to September 1994. This billing data is assembled into the block forms of the present and proposed rates.

Billing charges are applied to the appropriate billing blocks to compute the rate revenue under present and proposed rates. The proposed increase percent change is applied to test year ended September 30, 1995, revenue to determine the proposed revenue level.

Pennsylvania Power & Light Company  
 Rate Schedule RS  
 Residential Service  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	12,686,912	\$4.80/Month	\$60,897,178
<b>KWH BLOCKS</b>			
First 200 KWH	2,385,015,346	\$0.0830/KWH	\$197,956,274
Excess KWH	8,785,497,174	\$0.0636/KWH	\$558,757,620
Subtotal	11,170,512,520		\$756,713,894
RWO (See p. 2)			\$54,605
RW1 (See p. 3)			\$126,487
Total Rate Revenue			\$817,792,164

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	12,686,912	\$7.20/Month	\$91,345,766
<b>KWH BLOCKS</b>			
First 200 Hours	2,385,015,346	\$0.109/KWH	\$259,966,673
Next 600 Hours	4,642,080,849	\$0.087/KWH	\$403,861,034
Excess KWH	4,143,416,325	\$0.076/KWH	\$314,899,641
Subtotal	11,170,512,520		\$978,727,348
RWO (See p. 2)			\$78,206
RW1 (See p. 3)			\$163,032
Total Rate Revenue			\$1,070,314,352

Calculated Revenue from Distribution		
Total Proposed Rate		\$1,070,314,352
Total Present Rate		\$817,792,164
Rate Change: Amount		\$252,522,188
Rate Change: Percent		30.88
1994 Rate Revenue under Present Rate		\$815,055,418
Rate Change: Percent		30.88
Rate Change: Amount		\$251,689,113
1994 Projected Rate Revenue under Proposed Rate		\$1,066,744,531
1995 Rate Revenue under Present Rate		\$799,738,000
Rate Change: Percent		30.88
Rate Change: Amount		\$246,959,094
1995 Projected Rate Revenue under Proposed Rate		\$1,046,697,094

Pennsylvania Power & Light Company  
 Rate Schedule RS  
 RS with Off-Peak Water Heating-Sep. Meter (RWO)  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
-----			
MONTHLY			
-----			
Total Bills	3,696	\$4.50/Month	\$16,632
KWH BLOCKS			
-----			
All KWH	1,175,635	\$0.0323/KWH	\$37,973
Total Rate Revenue			----- \$54,605 =====

PROPOSED RATE	Units	Rate	Rate Revenue
-----			
MONTHLY			
-----			
Total Bills	3,696	\$7.80/Month	\$28,829
KWH BLOCKS			
-----			
All KWH	1,175,635	\$0.042/KWH	\$49,377
Total Rate Revenue			----- \$78,206 =====

Pennsylvania Power & Light Company  
Rate Schedule RS  
RS with Off-Peak Water Heating-Single Mtr (RW1)  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	1,184	\$9.30/Month	\$11,011
<b>KWH BLOCKS</b>			
First 200 KWH	236,754	\$0.0830/KWH	\$19,651
Next 400 KWH	464,147	\$0.0421/KWH	\$19,541
Excess KWH	1,199,439	\$0.0636/KWH	\$76,284
Subtotal	1,900,340		\$115,476
Total Rate Revenue			\$126,487

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	1,184	\$15.00/Month	\$17,760
<b>KWH BLOCKS</b>			
First 200 KWH	236,754	\$0.109/KWH	\$25,806
Next 400 KWH	464,147	\$0.056/KWH	\$25,992
Next 200 KWH	210,576	\$0.087/KWH	\$18,320
Excess KWH	988,863	\$0.076/KWH	\$75,154
Subtotal	1,900,340		\$145,272
Total Rate Revenue			\$163,032

Pennsylvania Power & Light Company  
Rate Schedule RTS  
Residential Service - Thermal Storage  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	167,407	\$10.95/Month	\$1,833,107
<b>BILLING KW BLOCKS</b>			
First 2 on-peak KW	322,382	\$0.00/KW	\$0
Excess on-peak KW	644,198	\$5.80/KW	\$3,736,348
Subtotal	966,580		\$3,736,348
<b>KWH BLOCKS</b>			
All KWH	392,808,842	\$0.0284/KWH	\$11,155,771
Total Rate Revenue			\$16,725,226

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	167,407	\$15.00/Month	\$2,511,105
<b>BILLING KW BLOCKS</b>			
First 2 KW	322,382	\$0.00/KW	\$0
Excess KW	644,198	\$6.50/KW	\$4,187,287
Subtotal	966,580		\$4,187,287
<b>KWH BLOCKS</b>			
All KWH	392,808,842	\$0.045/KWH	\$17,676,398
Total Rate Revenue			\$24,374,790

Calculated Revenue from Distribution		
Total Proposed Rate		\$24,374,790
Total Present Rate		\$16,725,226
Rate Change: Amount		\$7,649,564
Rate Change: Percent		45.74
1994 Rate Revenue under Present Rate		\$16,631,735
Rate Change: Percent		45.74
Rate Change: Amount		\$7,607,356
1994 Projected Rate Revenue under Proposed Rate		\$24,239,091
1995 Rate Revenue under Present Rate		\$16,369,000
Rate Change: Percent		45.74
Rate Change: Amount		\$7,487,181
1995 Projected Rate Revenue under Proposed Rate		\$23,856,181



Pennsylvania Power & Light Company  
 Rate Schedule RTD  
 Residential Service - Time-of-Day  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	3,745	\$10.95/Month	\$41,008
<b>KWH BLOCKS</b>			
On-peak KWH	1,371,473	\$0.1270/KWH	\$174,177
Off-peak KWH	4,244,192	\$0.0421/KWH	\$178,680
Subtotal	5,615,665		\$352,857
Total Rate Revenue			\$393,865

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	3,745	\$15.00/Month	\$56,175
<b>KWH BLOCKS</b>			
Excess KWH	1,371,473	\$0.1650/KWH	\$226,293
Offpeak KWH	4,244,192	\$0.0556/KWH	\$235,977
Subtotal	5,615,665		\$462,270
Total Rate Revenue			\$518,445

Calculated Revenue from Distribution		
Total Proposed Rate		\$518,445
Total Present Rate		\$393,865
Rate Change: Amount		\$124,580
Rate Change: Percent		31.63
1994 Rate Revenue under Present Rate		\$367,714
Rate Change: Percent		31.63
Rate Change: Amount		\$116,308
1994 Projected Rate Revenue under Proposed Rate		\$484,022
1995 Rate Revenue under Present Rate		\$324,000
Rate Change: Percent		31.63
Rate Change: Amount		\$102,481
1995 Projected Rate Revenue under Proposed Rate		\$426,481

Pennsylvania Power & Light Company  
 Rate Schedule GS-1  
 Small General Service at Secondary Voltage  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	1,408,788	\$6.56/Month	\$9,241,649
<b>BILLING KW BLOCKS</b>			
First 4 KW	5,635,152	\$0.00/KW	\$0
Excess KW	4,842,000	\$1.76/KW	\$8,521,919
Subtotal	10,477,152		\$8,521,919
<b>KWH BLOCKS</b>			
First 150 KWH/KW	994,567,478	\$0.0961/KWH	\$95,577,935
Excess KWH	372,021,141	\$0.0700/KWH	\$26,041,480
Subtotal	1,366,588,619		\$121,619,415
T.O.D. Metering	9,795	\$12.00/Month	\$117,540
GLV (See p. 7)			\$1,120,418
GLC (See p. 8)			\$153,222
Total Rate Revenue			\$140,774,163

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	1,408,788	\$8.30/Month	\$11,692,940
<b>BILLING KW BLOCKS</b>			
First 5 KW	7,043,940	\$0.00/KW	\$0
Excess KW	4,294,660	\$2.00/KW	\$8,589,319
Subtotal	11,338,600		\$8,589,319
<b>KWH BLOCKS</b>			
FIRST 150 KWH/KW	1,007,412,682	\$0.108/KWH	\$108,800,570
Excess KWH	359,175,937	\$0.082/KWH	\$29,452,427
Subtotal	1,366,588,619		\$138,252,997
T.O.D. Metering	9,795	\$15.00/Month	\$146,925
GLV (See p. 7)			\$1,402,475
GLC (See p. 8)			\$163,974
Total Rate Revenue			\$160,248,630

Calculated Revenue from Distribution		
Total Proposed Rate		\$160,248,630
Total Present Rate		\$140,774,163
Rate Change: Amount		\$19,474,467
Rate Change: Percent		13.83
1994 Rate Revenue under Present Rate		\$142,360,338
Rate Change: Percent		13.83
Rate Change: Amount		\$19,688,435
1994 Projected Rate Revenue under Proposed Rate		\$162,048,773
1995 Rate Revenue under Present Rate		\$150,958,000
Rate Change: Percent		13.83
Rate Change: Amount		\$20,877,491
1995 Projected Rate Revenue under Proposed Rate		\$171,835,491

Pennsylvania Power & Light Company  
 Rate Schedule GS-1  
 Volunteer Fire Co./Sr. Citizens Centers (GLV)  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

Attachment IV-C  
 O. G. Kasper  
 Page 7

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	7,352	\$4.80/Month	\$35,290
<b>KWH BLOCKS</b>			
First 200 KWH	1,339,698	\$0.0830/KWH	\$111,195
Excess KWH	15,313,416	\$0.0636/KWH	\$973,933
Subtotal	16,653,114		\$1,085,128
Total Rate Revenue			\$1,120,418

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	7,352	\$7.20/Month	\$52,934
<b>KWH BLOCKS</b>			
First 200 Hours	1,339,698	\$0.109/KWH	\$146,027
Next 600 Hours	3,608,569	\$0.087/KWH	\$313,946
Excess KWH	11,704,847	\$0.076/KWH	\$889,568
Subtotal	16,653,114		\$1,349,541
Total Rate Revenue			\$1,402,475

Pennsylvania Power & Light Company  
 Rate Schedule GS-1  
 Off-Peak Space Conditioning and Water Heating (GIC)  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

Attachment IV-C  
 O. G. Kasper  
 Page 8

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
On-peak KW	284	\$17.75/KW	\$5,041
<b>KWH BLOCKS</b>			
All KWH	4,793,402	\$0.0284/KWH	\$136,133
T.O.D. Metering	1,004	\$12.00/Month	\$12,048
<b>Total Rate Revenue</b>			<b>\$153,222</b>

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
Excess KW	284	\$18.00/KW	\$5,112
<b>KWH BLOCKS</b>			
All KWH	4,793,402	\$0.030/KWH	\$143,802
T.O.D. Metering	1,004	\$15.00/Month	\$15,060
<b>Total Rate Revenue</b>			<b>\$163,974</b>

Pennsylvania Power & Light Company  
 Rate Schedule GS-3  
 Large General Service at Secondary Voltage  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS -</b>			
First 125 KW	12,652,784	\$7.00/KW	\$88,569,488
Excess KW	6,678,818	\$4.65/KW	\$31,056,504
Subtotal	19,331,602		\$119,625,992
<b>KWH BLOCKS</b>			
First 150 KWH/KW	2,857,403,153	\$0.0570/KWH	\$162,871,980
Next 100 KWH/KW	1,617,025,616	\$0.0479/KWH	\$77,455,527
Next 150 KWH/KW	1,489,425,192	\$0.0441/KWH	\$65,683,651
Excess KWH	622,556,202	\$0.0390/KWH	\$24,279,692
Subtotal	6,586,410,163		\$330,290,850
T.O.D. Metering	25,403	\$12.00/Month	\$304,836
G3V (See p. 10)			\$217,828
G3C (See p. 11)			\$497,006
Total Rate Revenue			\$450,936,512

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	19,331,602	\$7.00/KW	\$135,321,214
<b>KWH BLOCKS</b>			
FIRST 200 KWH/KW	3,723,038,601	\$0.067/KWH	\$249,443,586
NEXT 200 KWH/KW	2,240,815,360	\$0.060/KWH	\$134,448,922
Excess KWH	622,556,202	\$0.051/KWH	\$31,750,366
Subtotal	6,586,410,163		\$415,642,874
T.O.D. Metering	25,403	\$15.00/Month	\$381,045
G3V (See p. 10)			\$264,498
G3C (See p. 11)			\$524,626
Total Rate Revenue			\$552,134,257

Calculated Revenue from Distribution	
Total Proposed Rate	\$552,134,257
Total Present Rate	\$450,936,512
Rate Change: Amount	\$101,197,745
Rate Change: Percent	22.44
1994 Rate Revenue under Present Rate	\$451,687,394
Rate Change: Percent	22.44
Rate Change: Amount	\$101,358,651
1994 Projected Rate Revenue under Proposed Rate	\$553,046,045
1995 Rate Revenue under Present Rate	\$455,826,000
Rate Change: Percent	22.44
Rate Change: Amount	\$102,287,354
1995 Projected Rate Revenue under Proposed Rate	\$558,113,354

Pennsylvania Power & Light Company  
 Rate Schedule GS-3  
 Volunteer Fire Co./Sr. Citizens Centers (G3V)  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	427	\$4.80/Month	\$2,050
<b>KWH BLOCKS</b>			
First 200 KWH	84,491	\$0.0830/KWH	\$7,013
Excess KWH	3,282,468	\$0.0636/KWH	\$208,765
Subtotal	3,366,959		\$215,778
Total Rate Revenue			\$217,828

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	427	\$7.20/Month	\$3,074
<b>KWH BLOCKS</b>			
First 200 Hours	84,491	\$0.109/KWH	\$9,210
Next 600 Hours	249,643	\$0.087/KWH	\$21,719
Excess KWH	3,032,825	\$0.076/KWH	\$230,495
Subtotal	3,366,959		\$261,424
Total Rate Revenue			\$264,498

Pennsylvania Power & Light Company  
 Rate Schedule GS-3  
 Off-Peak Space Conditioning and Water Heating (G3C)  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS--</b>			
On-peak KW	3,469	\$17.75/KW	\$61,575
<b>KWH BLOCKS</b>			
All KWH	14,928,134	\$0.0284/KWH	\$423,959
T.O.D. Metering	956	\$12.00/Month	\$11,472
Total Rate Revenue			\$497,006

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
Excess KW	3,469	\$18.00/KW	\$62,442
<b>KWH BLOCKS</b>			
All KWH	14,928,134	\$0.030/KWH	\$447,844
T.O.D. Metering	956	\$15.00/Month	\$14,340
Total Rate Revenue			\$524,626

Pennsylvania Power & Light Company  
Rate Schedule LP-4  
Large General Service at 12,000 volts or higher  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
First 200 KW	1,678,281	\$6.55/KW	\$10,992,741
Excess KW	7,464,802	\$4.45/KW	\$33,218,369
<b>Subtotal</b>	<b>9,143,083</b>		<b>\$44,211,110</b>
<b>KWH BLOCKS</b>			
First 150 KWH/KW	1,359,455,365	\$0.0541/KWH	\$73,546,535
Next 100 KWH/KW	865,394,511	\$0.0449/KWH	\$38,856,214
Next 150 KWH/KW	1,129,199,403	\$0.0410/KWH	\$46,297,176
Excess KWH	691,402,881	\$0.0380/KWH	\$26,273,309
<b>Subtotal</b>	<b>4,045,452,160</b>		<b>\$184,973,234</b>
T.O.D. Metering	4,604	\$12.00/Month	\$55,248
2-hour Interruptible Power (See p. 13)			\$14,880,361
L4C (See p. 14)			\$66,191
<b>Total Rate Revenue</b>			<b>\$244,186,144</b>

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	9,143,083	\$6.55/KW	\$59,887,194
<b>KWH BLOCKS</b>			
FIRST 200 KWH/KW	1,799,128,348	\$0.063/KWH	\$113,345,086
NEXT 200 KWH/KW	1,554,920,931	\$0.056/KWH	\$87,075,572
Excess KWH	691,402,881	\$0.047/KWH	\$32,495,935
<b>Subtotal</b>	<b>4,045,452,160</b>		<b>\$232,916,593</b>
T.O.D. Metering	4,604	\$15.00/Month	\$69,060
2-hour Interruptible Power (See p. 13)			\$25,368,234
L4C (See p. 14)			\$68,678
<b>Total Rate Revenue</b>			<b>\$318,309,759</b>

Calculated Revenue from Distribution		
Total Proposed Rate		\$318,309,759
Total Present Rate		\$244,186,144
Rate Change: Amount		\$74,123,615
Rate Change: Percent		30.36
1994 Rate Revenue under Present Rate		\$245,617,945
Rate Change: Percent		30.36
Rate Change: Amount		\$74,569,608
1994 Projected Rate Revenue under Proposed Rate		\$320,187,553
1995 Rate Revenue under Present Rate		\$248,672,000
Rate Change: Percent		30.36
Rate Change: Amount		\$75,496,819
1995 Projected Rate Revenue under Proposed Rate		\$324,168,819



Pennsylvania Power & Light Company  
 Rate Schedule LP-4  
 Optional Interruptible Power  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
Billing KW	387,485	\$9.80/KW	\$3,797,353
<b>KWH BLOCKS</b>			
First 400 KWH/KW	153,421,800	\$0.0368/KWH	\$5,645,922
Excess KWH	242,528,314	\$0.0224/KWH	\$5,432,634
Subtotal	395,950,114		\$11,078,556
T.O.D. Metering	371	\$12.00/Month	\$4,452
<b>Total Rate Revenue</b>			<b>\$14,880,361</b>

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	829,419	\$6.55/KW	\$5,432,694
<b>KWH BLOCKS</b>			
FIRST 200 KWH/KW	165,533,600	\$0.063/KWH	\$10,428,617
NEXT 200 KWH/KW	147,044,600	\$0.056/KWH	\$8,234,498
Excess KWH	83,371,914	\$0.047/KWH	\$3,918,480
Subtotal	395,950,114		\$22,581,595
T.O.D. Metering	371	\$15.00/Month	\$5,565
Interr Credit	441,937	\$6.00/KW	\$-2,651,620
<b>Total Rate Revenue</b>			<b>\$25,368,234</b>

Pennsylvania Power & Light Company  
 Rate Schedule LP-4  
 Off-Peak Space Conditioning and Water Heating (L4C)  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
KWH BLOCKS			
All KWH	2,343,385	\$0.028/KWH	\$65,615
T.O.D. Metering	48	\$12.00/Month	\$576
Total Rate Revenue			\$66,191

PROPOSED RATE	Units	Rate	Rate Revenue
KWH BLOCKS			
All KWH	2,343,385	\$0.029/KWH	\$67,958
T.O.D. Metering	48	\$15.00/Month	\$720
Total Rate Revenue			\$68,678

Pennsylvania Power & Light Company  
Rate Schedule LP-5  
Large General Service at 69,000 volts or higher  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	4,953,919	\$4.39/KW	\$21,747,704
<b>KWH BLOCKS</b>			
First 150 KWH/KW (1,200,000 KWH max)	618,259,296	\$0.0486/KWH	\$30,047,402
Next 100 KWH/KW	489,809,450	\$0.0443/KWH	\$21,698,559
Next 150 KWH/KW	703,161,490	\$0.0368/KWH	\$25,876,343
Excess KWH	783,714,030	\$0.0321/KWH	\$25,157,220
Subtotal	2,594,944,266		\$102,779,524
T.O.D. Metering	774	\$12.00/Month	\$9,288
LP-5 (Interruptible) (See p. 16)			\$17,085,520
LP-6 (See p. 17)			\$27,031,041
LP-6 (Interruptible) (See p. 18)			\$52,393,361
<b>Total Rate Revenue</b>			<b>\$221,046,438</b>

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	4,953,919	\$6.00/KW	\$29,723,514
<b>KWH BLOCKS</b>			
First 400 KWH/KW	1,929,777,036	\$0.056/KWH	\$108,067,514
Excess KWH	665,167,230	\$0.041/KWH	\$27,271,856
Subtotal	2,594,944,266		\$135,339,370
T.O.D. Metering	774	\$15.00/Month	\$11,610
LP-5 (Interruptible) (See p. 16)			\$28,221,432
LP-6 (See p. 17)			\$35,001,620
LP-6 (Interruptible) (See p. 18)			\$90,604,592
<b>Total Rate Revenue</b>			<b>\$318,902,138</b>

Calculated Revenue from Distribution	
Total Proposed Rate	\$318,902,138
Total Present Rate	\$221,046,438
Rate Change: Amount	\$97,855,700
Rate Change: Percent	44.27
1994 Rate Revenue under Present Rate	\$220,111,797
Rate Change: Percent	44.27
Rate Change: Amount	\$97,443,493
1994 Projected Rate Revenue under Proposed Rate	\$317,555,290
1995 Rate Revenue under Present Rate	\$223,703,000
Rate Change: Percent	44.27
Rate Change: Amount	\$99,033,318
1995 Projected Rate Revenue under Proposed Rate	\$322,736,318

Pennsylvania Power & Light Company  
 Rate Schedule LP-5  
 Optional Interruptible Power  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
Billing KW	485,656	\$9.60/KW	\$4,662,298
<b>KWH BLOCKS</b>			
First 400 KWH/KW	194,262,400	\$0.0321/KWH	\$6,235,823
Excess KWH	289,036,600	\$0.0214/KWH	\$6,185,383
Subtotal	483,299,000		\$12,421,206
T.O.D. Metering	168	\$12.00/Month	\$2,016
Total Rate Revenue			\$17,085,520

PROPOSED RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	922,092	\$6.00/KW	\$5,532,552
<b>KWH BLOCKS</b>			
First 400 KWH/KW	364,938,000	\$0.056/KWH	\$20,436,528
Excess KWH	118,361,000	\$0.041/KWH	\$4,852,801
Subtotal	483,299,000		\$25,289,329
T.O.D. Metering	168	\$15.00/Month	\$2,520
Interruptible Credit	433,828	\$6.00/KW	\$-2,602,969
Total Rate Revenue			\$28,221,432

Pennsylvania Power & Light Company  
Rate Schedule LP-5  
Proposed Rate Schedule LP-6 at 69,000 volts or higher  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE (LP-5)	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	1,057,999	\$4.39/KW	\$4,644,616
<b>KWH BLOCKS</b>			
First 150 KWH/KW (1,200,000 KWH max)	85,682,700	\$0.0486/KWH	\$4,164,179
Next 100 KWH/KW	105,799,900	\$0.0443/KWH	\$4,686,936
Next 150 KWH/KW	158,699,850	\$0.0368/KWH	\$5,840,154
Excess KWH	239,706,550	\$0.0321/KWH	\$7,694,580
Subtotal	589,889,000		\$22,385,849
T.O.D. Metering	48	\$12.00/Month	\$576
Total Rate Revenue			\$27,031,041

PROPOSED RATE (LP-6)	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW (10,000 KW min)	1,067,331	\$6.00/KW	\$6,403,986
<b>KWH BLOCKS</b>			
First 400 KWH/KW (min use)	426,932,400	\$0.055/KWH	\$23,481,282
Next 200 KWH/KW	136,526,200	\$0.032/KWH	\$4,368,838
Excess KWH	28,709,000	\$0.026/KWH	\$746,434
Subtotal	592,167,600		\$28,596,554
T.O.D. Metering	72	\$15.00/Month	\$1,080
Total Rate Revenue			\$35,001,620

Pennsylvania Power & Light Company  
 Rate Schedule LP-5  
 Proposed Rate Schedule LP-6 - Optional Interruptible Power  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE (LP-5)	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
Billing KW	931,427	\$9.60/KW	\$8,941,699
<b>KWH BLOCKS</b>			
First 400 KWH/KW	372,570,800	\$0.0321/KWH	\$11,959,523
Excess KWH	1,471,507,230	\$0.0214/KWH	\$31,490,255
Subtotal	1,844,078,030		\$43,449,778
T.O.D. Metering	157	\$12.00/Month	\$1,884
<b>Total Rate Revenue</b>			<b>\$52,393,361</b>

PROPOSED RATE (LP-6)	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW (10,000 KW min)	3,067,382	\$6.00/KW	\$18,404,292
<b>KWH BLOCKS</b>			
First 400 KWH/KW (min use)	1,226,952,800	\$0.055/KWH	\$67,482,404
Next 200 KWH/KW	500,961,050	\$0.032/KWH	\$16,030,754
Excess KWH	118,365,380	\$0.026/KWH	\$3,077,500
Subtotal	1,846,279,230		\$86,590,658
T.O.D. Metering	157	\$15.00/Month	\$2,355
Interruptible Credit	2,121,078	\$6.00/KW	\$-12,726,465
Half-hour Credit	833,124	\$2.00/KW	\$-1,666,248
<b>Total Rate Revenue</b>			<b>\$90,604,592</b>

Pennsylvania Power & Light Company  
Rate Schedule LEP  
Power Service to Electric Propulsion  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>BILLING KW BLOCKS</b>			
All KW	351,940	\$4.39/KW	\$1,545,017
<b>KWH BLOCKS</b>			
First 150 KWH/KW (1,200,000 KWH max)	14,400,000	\$0.0486/KWH	\$699,840
Next 100 KWH/KW	35,194,000	\$0.0443/KWH	\$1,559,094
Next 150 KWH/KW	52,791,000	\$0.0368/KWH	\$1,942,709
Excess KWH	56,853,000	\$0.0321/KWH	\$1,824,981
Subtotal	159,238,000		\$6,026,624
T.O.D. Metering	12	\$12.00/Month	\$144
Facility Charge	12	\$3,457/Month	\$41,484
230 KV Credit	351,940	\$-0.85/KW	\$-299,149
Total Rate Revenue			\$7,314,120

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	12	\$3,418/Month	\$41,016
<b>BILLING KW BLOCKS</b>			
All KW	351,940	\$5.15/KW	\$1,812,491
<b>KWH BLOCKS</b>			
1,200,000 KWH	14,400,000	\$0.056/KWH	\$806,400
NEXT 250 KWH/KW	87,985,000	\$0.053/KWH	\$4,663,205
Excess KWH	56,853,000	\$0.036/KWH	\$2,046,708
Subtotal	159,238,000		\$7,516,313
T.O.D. Metering	12	\$15.00/Month	\$180
Total Rate Revenue			\$9,370,000

Calculated Revenue from Distribution		
Total Proposed Rate		\$9,370,000
Total Present Rate		\$7,314,120
Rate Change: Amount		\$2,055,880
Rate Change: Percent		28.11
1994 Rate Revenue under Present Rate		\$7,314,120
Rate Change: Percent		28.11
Rate Change: Amount		\$2,055,999
1994 Projected Rate Revenue under Proposed Rate		\$9,370,119
1995 Rate Revenue under Present Rate		\$7,131,000
Rate Change: Percent		28.11
Rate Change: Amount		\$2,004,524
1995 Projected Rate Revenue under Proposed Rate		\$9,135,524

Pennsylvania Power & Light Company  
 Rate Schedule ISM  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	12	\$20,600/Month	\$247,200
<b>BILLING KW BLOCKS</b>			
Onpeak KW	90,000	\$5.48/KW	\$493,200
<b>KWH BLOCKS</b>			
Firm KWH	65,700,000	\$0.0323/KWH	\$2,122,110
Interruptible KWH	337,360,000	\$0.0306/KWH	\$10,323,216
Subtotal	403,060,000		\$12,445,326
Total Rate Revenue			\$13,185,726

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	12	\$22,700/Month	\$272,400
<b>BILLING KW BLOCKS</b>			
Onpeak KW	90,000	\$6.00/KW	\$540,000
<b>KWH BLOCKS</b>			
Firm KWH	65,700,000	\$0.0470/KWH	\$3,087,900
Interruptible KWH	337,360,000	\$0.0411/KWH	\$13,865,496
Subtotal	403,060,000		\$16,953,396
Total Rate Revenue			\$17,765,796

Calculated Revenue from Distribution		
Total Proposed Rate		\$17,765,796
Total Present Rate		\$13,185,726
Rate Change: Amount		\$4,580,070
Rate Change: Percent		34.74
1994 Rate Revenue under Present Rate		\$13,235,834
Rate Change: Percent		34.74
Rate Change: Amount		\$4,598,129
1994 Projected Rate Revenue under Proposed Rate		\$17,833,963
1995 Rate Revenue under Present Rate		\$16,433,000
Rate Change: Percent		34.74
Rate Change: Amount		\$5,708,824
1995 Projected Rate Revenue under Proposed Rate		\$22,141,824



Pennsylvania Power & Light Company  
Rate Schedule IS-1  
Interruptible Service to Greenhouses  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	41	\$293.00/Month	\$12,013
<b>BILLING KW BLOCKS</b>			
All On-Peak KW	1,800	\$8.90/KW	\$16,020
<b>KWH BLOCKS</b>			
First 730 KWH/KW	1,104,230	\$0.0391/KWH	\$43,175
Excess KWH	2,622,710	\$0.0291/KWH	\$76,321
Subtotal	3,726,940		\$119,496
Total Rate Revenue			\$147,529

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	41	\$360.00/Month	\$14,760
<b>BILLING KW BLOCKS</b>			
All KW	1,800	\$10.90/KW	\$19,620
<b>KWH BLOCKS</b>			
FIRST 730 KWH/KW	1,104,230	\$0.055/KWH	\$60,733
Excess KWH	2,622,710	\$0.036/KWH	\$94,418
Subtotal	3,726,940		\$155,151
Total Rate Revenue			\$189,531

Calculated Revenue from Distribution		
Total Proposed Rate		\$189,531
Total Present Rate		\$147,529
Rate Change: Amount		\$42,002
Rate Change: Percent		28.47
1994 Rate Revenue under Present Rate		\$147,529
Rate Change: Percent		28.47
Rate Change: Amount		\$42,002
1994 Projected Rate Revenue under Proposed Rate		\$189,531
1995 Rate Revenue under Present Rate		\$152,000
Rate Change: Percent		28.47
Rate Change: Amount		\$43,274
1995 Projected Rate Revenue under Proposed Rate		\$195,274

**Pennsylvania Power & Light Company**  
**Rate Schedule BL**  
**Borderline Service-Electric Service**  
**Calculation of Effect of Proposed Rate**  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
All KWH	9,938,028	\$0.0781/KWH	\$776,160
Facility Charge			\$11,304
<b>Total Rate Revenue</b>			<b>\$787,464</b>

PROPOSED RATE	Units	Rate	Rate Revenue
All KWH	9,938,028	\$.0960/KWH	\$954,051
Facility Charge			\$11,304
<b>Total Rate Revenue</b>			<b>\$965,355</b>

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**Calculated Revenue from Distribution**  
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Total Proposed Rate	\$965,355
Total Present Rate	\$787,464
Rate Change: Amount	\$177,891
Rate Change: Percent	22.59
1994 Rate Revenue under Present Rate	\$787,872
Rate Change: Percent	22.59
Rate Change: Amount	\$177,888
1994 Projected Rate Revenue under Proposed Rate	\$965,352
1995 Rate Revenue under Present Rate	\$438,000
Rate Change: Percent	22.59
Rate Change: Amount	\$98,944
1995 Projected Rate Revenue under Proposed Rate	\$536,944

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**RATE SCHEDULE SA**  
**CALCULATION OF EFFECT OF PROPOSED RATE**  
**BASED ON BILL FREQUENCY DISTRIBUTION**  
**FOR 12 MONTHS ENDED SEPTEMBER, 1994**

<u>TYPE OF SERVICE</u>	<u>LUMEN</u>	<u>NUMBER</u>	<u>ANNUAL KWH</u>	<u>MONTHLY RATE</u>	
				<u>PRESENT</u>	<u>PROPOSED</u>
<u>OVERHEAD</u>					
WOOD POLE	6650	29,197	28,248,103	\$ 10.89	\$ 13.15
	9500	2,006	1,803,394	\$ 10.89	\$ 13.15
CALCULATED ANNUAL REVENUE				\$ 4,077,608	\$ 4,923,833
RATE CHANGE:	AMOUNT			\$	846,225
	PERCENT				20.75%
1994 RATE REVENUE UNDER PRESENT RATE				\$	4,053,091
RATE CHANGE:	PERCENT				20.75%
	AMOUNT			\$	841,016
1994 RATE REVENUE UNDER PROPOSED RATE				\$	4,894,107
1995 RATE REVENUE UNDER PRESENT RATE				\$	4,115,000
RATE CHANGE:	PERCENT				20.75%
	AMOUNT			\$	853,863
1995 RATE REVENUE UNDER PROPOSED RATE				\$	4,968,863

PENNSYLVANIA POWER & LIGHT COMPANY  
RATE SCHEDULE SM  
 CALCULATION OF EFFECT OF PROPOSED RATE  
 BASED ON BILL FREQUENCY DISTRIBUTION  
 FOR 12 MONTHS ENDED SEPTEMBER, 1994

<u>TYPE OF SERVICE</u>	<u>LUMEN</u>	<u>NUMBER</u>	<u>ANNUAL KWH</u>	<u>MONTHLY RATE</u>	
				<u>PRESENT</u>	<u>PROPOSED</u>
<u>OVERHEAD</u>					
WOOD POLE	3350	3,632	2,139,248 \$	9.02 \$	10.73
	6650	2,399	2,207,080 \$	11.02 \$	13.31
	10500	85	109,310 \$	14.10 \$	17.14
	20000	537	1,094,408 \$	17.70 \$	21.95
	34000	14	48,636 \$	29.02 \$	36.13
	51000	5	24,005 \$	36.60 \$	45.99
METAL POLE	6650	7	6,440 \$	17.50 \$	20.58
	10500	8	10,288 \$	20.50 \$	24.32
	20000	81	165,078 \$	24.30 \$	29.36
	34000	0	0 \$	35.70 \$	43.62
	51000	0	0 \$	43.63 \$	53.88
<u>UNDERGROUND</u>					
WOOD POLE	3350	35	20,615 \$	14.90 \$	17.32
	6650	521	479,320 \$	17.24 \$	20.29
LOW MOUNT	3350	419	246,791 \$	18.34 \$	18.94
	6650	357	328,440 \$	18.65 \$	21.87
HIGH MOUNT	6650	78	71,760 \$	20.90 \$	24.40
	10500	68	87,448 \$	23.66 \$	27.87
	20000	568	1,157,584 \$	27.68 \$	33.15
	34000	18	62,532 \$	40.11 \$	48.57
	51000	28	134,428 \$	48.02 \$	58.81
<u>MULTIPLE UNITS</u>	6650	11	10,120 \$	9.07 \$	11.12
	10500	0	0 \$	11.83 \$	14.59
	20000	15	30,570 \$	15.59 \$	19.58
	34000	0	0 \$	27.08 \$	33.95
	51000	0	0 \$	34.61 \$	43.76
<u>CUSTOMER OWNED</u>	3350	95	55,955 \$	4.92 \$	6.37
	6650	35	32,200 \$	6.98 \$	9.12
	10500	71	91,306 \$	9.33 \$	12.26
	20000	268	546,184 \$	13.23 \$	17.61
CALCULATED ANNUAL REVENUE				\$1,464,413 \$	1,759,178
RATE CHANGE:	AMOUNT			\$	294,766
	PERCENT				20.13%
1994 RATE REVENUE UNDER PRESENT RATE					\$ 1,518,453
RATE CHANGE:	PERCENT				20.13%
	AMOUNT			\$	305,665
1994 RATE REVENUE UNDER PROPOSED RATE					\$ 1,824,118
1995 RATE REVENUE UNDER PRESENT RATE					\$ 1,563,000
RATE CHANGE:	PERCENT				20.13%
	AMOUNT			\$	314,632
1995 RATE REVENUE UNDER PROPOSED RATE					\$ 1,877,632

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**RATE SCHEDULE SHS**  
**CALCULATION OF EFFECT OF PROPOSED RATE**  
**BASED ON BILL FREQUENCY DISTRIBUTION**  
**FOR 12 MONTHS ENDED SEPTEMBER, 1994**

TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE	
				PRESENT	PROPOSED
<u>OVERHEAD</u>					
WOOD POLE	5800	31,962	11,410,434	\$ 9.02	\$ 10.49
	9500	42,371	21,693,952	\$ 10.01	\$ 11.76
	16000	12,118	9,124,854	\$ 11.15	\$ 13.28
	25500	3,512	4,772,808	\$ 15.41	\$ 18.69
	50000	276	588,708	\$ 20.00	\$ 24.63
METAL POLE	5800	134	47,838	\$ 12.82	\$ 14.75
	9500	628	321,538	\$ 13.57	\$ 15.75
	16000	630	474,390	\$ 14.52	\$ 17.07
	25500	216	293,544	\$ 18.35	\$ 21.98
	50000	15	31,995	\$ 22.55	\$ 27.49
<u>UNDERGROUND</u>					
WOOD POLE	5800	1,056	376,992	\$ 14.86	\$ 17.32
	9500	1,857	950,784	\$ 16.00	\$ 18.89
LOW MOUNT	5800	3,639	1,299,123	\$ 14.85	\$ 17.71
	9500	3,732	1,910,784	\$ 16.00	\$ 19.21
HIGH MOUNT	9500	1,310	670,720	\$ 19.40	\$ 23.18
	16000	2,019	1,520,307	\$ 20.41	\$ 24.61
	25500	1,549	2,105,091	\$ 28.06	\$ 34.18
	50000	160	341,280	\$ 32.32	\$ 39.98
<u>MULTIPLE UNITS</u>	5800	21	7,497	\$ 8.02	\$ 9.37
	9500	192	98,304	\$ 8.97	\$ 10.59
	16000	159	119,727	\$ 9.25	\$ 11.15
	25500	146	198,414	\$ 12.48	\$ 15.40
	50000	14	29,862	\$ 15.00	\$ 19.02

CALCULATED ANNUAL REVENUE	\$ 14,528,191	\$ 17,161,558
RATE CHANGE:	AMOUNT	\$ 2,633,367
	PERCENT	18.13%
1994 RATE REVENUE UNDER PRESENT RATE		\$ 14,315,522
RATE CHANGE:	PERCENT	18.13%
	AMOUNT	\$ 2,595,404
1994 RATE REVENUE UNDER PROPOSED RATE		\$ 16,910,926
1995 RATE REVENUE UNDER PRESENT RATE		\$ 14,595,000
RATE CHANGE:	PERCENT	18.13%
	AMOUNT	\$ 2,646,074
1995 RATE REVENUE UNDER PROPOSED RATE		\$ 17,241,074

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**RATE SCHEDULE SE**  
**CALCULATION OF EFFECT OF PROPOSED RATE**  
**BASED ON BILL FREQUENCY DISTRIBUTION**  
**FOR 12 MONTHS ENDED SEPTEMBER, 1994**

Attachment IV-C  
O. G. Kasper  
Page 26

<u>TYPE OF SERVICE</u>	<u>LUMEN</u>	<u>NUMBER</u>	<u>ANNUAL KWH</u>	<u>MONTHLY RATE</u>	
				<u>PRESENT</u>	<u>PROPOSED</u>
UTILITY POLE	3350	83	48,887	\$ 0.069361	\$ 0.095000
	6650	36	33,120	\$ 0.069361	\$ 0.095000
	9500	327	167,424	\$ 0.069361	\$ 0.095000
	16000	198	149,094	\$ 0.069361	\$ 0.095000
	25500	218	296,262	\$ 0.069361	\$ 0.095000
	50000	5	10,665	\$ 0.069361	\$ 0.095000
CUSTOMER POLE	3350	11	6,479	\$ 0.025258	\$ 0.043000
	6650	159	146,280	\$ 0.025258	\$ 0.043000
	10500	733	942,638	\$ 0.025258	\$ 0.043000
	20000	440	896,720	\$ 0.025258	\$ 0.043000
	34000	24	83,376	\$ 0.025258	\$ 0.043000
	51000	130	624,130	\$ 0.025258	\$ 0.043000
	5800	111	39,627	\$ 0.025258	\$ 0.043000
	9500	357	182,784	\$ 0.025258	\$ 0.043000
	16000	918	691,254	\$ 0.025258	\$ 0.043000
	25500	888	1,206,792	\$ 0.025258	\$ 0.043000
	50000	1,137	2,425,221	\$ 0.025258	\$ 0.043000
	22000	900	890,100	\$ 0.025258	\$ 0.043000
	14000	103	93,009	\$ 0.025258	\$ 0.043000
37000	28	43,960	\$ 0.025258	\$ 0.043000	

CALCULATED ANNUAL REVENUE		\$ 257,874	\$ 422,730
RATE CHANGE:	AMOUNT		\$ 164,855
	PERCENT		63.93%
1994 RATE REVENUE UNDER PRESENT RATE			\$ 257,387
RATE CHANGE:	PERCENT		63.93%
	AMOUNT		\$ 164,548
1994 RATE REVENUE UNDER PROPOSED RATE			\$ 421,935
1995 RATE REVENUE UNDER PRESENT RATE			\$ 263,000
RATE CHANGE:	PERCENT		63.93%
	AMOUNT		\$ 168,136
1995 RATE REVENUE UNDER PROPOSED RATE			\$ 431,136

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**RATE SCHEDULE TS (R)**  
**CALCULATION OF EFFECT OF PROPOSED RATE**  
**BASED ON BILL FREQUENCY DISTRIBUTION**  
**FOR 12 MONTHS ENDED SEPTEMBER, 1994**

<u>TYPE OF SERVICE</u>	<u>WATTS</u>	<u>NUMBER</u>	<u>ANNUAL KWH</u>	<u>MONTHLY RATE</u>	
				<u>PRESENT</u>	<u>PROPOSED</u>
<u>TRAFFIC SIGNAL</u>					
	25	2	439	\$ 0.074272	\$ 0.092300
	50	7	3,066	\$ 0.074272	\$ 0.092300
	60	424	222,854	\$ 0.074272	\$ 0.092300
	67	209	122,641	\$ 0.074272	\$ 0.092300
	69	189	114,307	\$ 0.074272	\$ 0.092300
	100	5	4,380	\$ 0.074272	\$ 0.092300
	104	2	1,798	\$ 0.074272	\$ 0.092300
	107	12	11,246	\$ 0.074272	\$ 0.092300
	116	17	17,279	\$ 0.074272	\$ 0.092300
	125	3	3,287	\$ 0.074272	\$ 0.092300
	134	2	2,347	\$ 0.074272	\$ 0.092300
<b>CALCULATED ANNUAL REVENUE</b>				<b>\$ 51,240</b>	<b>\$ 63,677</b>
<b>RATE CHANGE:</b>	<b>AMOUNT</b>				<b>\$ 12,437</b>
	<b>PERCENT</b>				<b>24.27%</b>
<b>1994 RATE REVENUE UNDER PRESENT RATE</b>					<b>\$ 51,240</b>
<b>RATE CHANGE:</b>	<b>PERCENT</b>				<b>24.27%</b>
	<b>AMOUNT</b>				<b>\$ 12,436</b>
<b>1994 RATE REVENUE UNDER PROPOSED RATE</b>					<b>\$ 63,676</b>
<b>1995 RATE REVENUE UNER PRESENT RATE</b>					<b>\$ 51,000</b>
<b>RATE CHANGE:</b>	<b>PERCENT</b>				<b>24.27%</b>
	<b>AMOUNT</b>				<b>\$ 12,378</b>
<b>1995 RATE REVENUE UNDER PROPOSED RATE</b>					<b>\$ 63,378</b>

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**RATE SCHEDULE SI-1(R)**  
**CALCULATION OF EFFECT OF PROPOSED RATE**  
**BASED ON BILL FREQUENCY DISTRIBUTION**  
**FOR 12 MONTHS ENDED SEPTEMBER, 1994**

<u>TYPE OF SERVICE</u>	<u>LUMEN</u>	<u>NUMBER</u>	<u>ANNUAL KWH</u>	<u>MONTHLY RATE</u>			
				<u>PRESENT</u>	<u>PROPOSED</u>		
<u>OVERHEAD</u>							
WOOD POLE	600	225	56,025 \$	5.02 \$	6.23		
	1000	17	7,531 \$	6.12 \$	7.74		
<u>UNDERGROUND</u>							
LOW MOUNT	2500	145	126,005 \$	15.57 \$	19.41		
	4000	106	149,036 \$	18.19 \$	23.10		
	6000	2	3,852 \$	20.05 \$	25.88		
CALCULATED ANNUAL REVENUE				\$	65,513	\$	82,178
RATE CHANGE:		AMOUNT			\$	16,665	
		PERCENT				25.44%	
1994 RATE REVENUE UNDER PRESENT RATE					\$	68,209	
RATE CHANGE:		PERCENT				25.44%	
		AMOUNT		\$	17,352		
1994 RATE REVENUE UNDER PROPOSED RATE					\$	85,561	
1995 RATE REVENUE UNDER PRESENT RATE					\$	68,000	
RATE CHANGE:		PERCENT				25.44%	
		AMOUNT		\$	17,299		
1995 RATE REVENUE UNDER PROPOSED RATE					\$	85,299	



**Pennsylvania Power & Light Company**  
**Rate Schedule GH-1(R)**  
**Single Meter Commercial Space Heating Service**  
**Calculation of Effect of Proposed Rate**  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	19,354	\$15.00/Month	\$290,310
<b>BILLING KW BLOCKS</b>			
All KW	2,038,299	\$1.10/KW	\$2,242,129
<b>KWH BLOCKS</b>			
First 150 KWH/KW (2500 KWH Max)	43,169,172	\$0.0802/KWH	\$3,462,168
Next 250 KWH/KW	406,513,567	\$0.0643/KWH	\$26,138,822
Excess KWH	60,967,368	\$0.0633/KWH	\$3,859,234
Subtotal	510,650,107		\$33,460,224
T.O.D. Metering	1,634	\$12.00/Month	\$19,608
12 KV Credit	11,098,000	\$-0.0005/KWH	\$-5,549
Total Rate Revenue			\$36,006,722

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	19,354	\$17.50/Month	\$338,695
<b>BILLING KW BLOCKS</b>			
All KW	2,038,299	\$1.30/KW	\$2,649,789
<b>KWH BLOCKS</b>			
FIRST 150 KWH/KW (4500 KWH MAX)	69,564,287	\$0.098/KWH	\$6,817,300
Excess KWH	441,085,820	\$0.086/KWH	\$37,933,381
Subtotal	510,650,107		\$44,750,681
T.O.D. Metering	1,634	\$15.00/Month	\$24,510
12 KV Credit	11,098,000	\$-0.0005/KWH	\$-5,549
Total Rate Revenue			\$47,758,126

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**Calculated Revenue from Distribution**  
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Total Proposed Rate	\$47,758,126
Total Present Rate	\$36,006,722
Rate Change: Amount	\$11,751,404
Rate Change: Percent	32.64
1994 Rate Revenue under Present Rate	\$36,765,675
Rate Change: Percent	32.64
Rate Change: Amount	\$12,000,316
1994 Projected Rate Revenue under Proposed Rate	\$48,765,991
1995 Rate Revenue under Present Rate	\$32,374,000
Rate Change: Percent	32.64
Rate Change: Amount	\$10,566,874
1995 Projected Rate Revenue under Proposed Rate	\$42,940,874

Pennsylvania Power & Light Company  
 Rate Schedule GH-2(R)  
 Separate Meter General Space Heating Service  
 Calculation of Effect of Proposed Rate  
 Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	35,402	\$15.17/Month	\$537,048
<b>KWH BLOCKS</b>			
First 200 KWH	6,478,855	\$0.0000/KWH	\$0
Excess KWH	89,543,831	\$0.0684/KWH	\$6,124,798
Subtotal	96,022,686		\$6,124,798
Total Rate Revenue			\$6,661,846

PROPOSED RATE	Units	Rate	Rate Revenue
<b>MONTHLY</b>			
Total Bills	35,402	\$17.50/Month	\$619,535
<b>KWH BLOCKS</b>			
FIRST 200 KWH	6,478,855	\$0.000/KWH	\$0
Excess KWH	89,543,831	\$0.092/KWH	\$8,238,032
Subtotal	96,022,686		\$8,238,032
Total Rate Revenue			\$8,857,567

Calculated Revenue from Distribution		
Total Proposed Rate		\$8,857,567
Total Present Rate		\$6,661,846
Rate Change: Amount		\$2,195,721
Rate Change: Percent		32.96
1994 Rate Revenue under Present Rate		\$6,741,872
Rate Change: Percent		32.96
Rate Change: Amount		\$2,222,121
1994 Projected Rate Revenue under Proposed Rate		\$8,963,993
1995 Rate Revenue under Present Rate		\$6,743,000
Rate Change: Percent		32.96
Rate Change: Amount		\$2,222,493
1995 Projected Rate Revenue under Proposed Rate		\$8,965,493

Pennsylvania Power & Light Company  
Tariff Rule 6A  
Stand-By Service for Qualifying Facilities  
Calculation of Effect of Proposed Rate  
Based on bill frequency distribution for 12 months ended September 1994

PRESENT RATE	Units	Rate	Rate Revenue
<b>Back-Up Power Capacity Charge:</b>			
Svc at 480 Volts or Less	0	\$1.74/KW	\$0
Svc at 12 KV	0	\$1.69/KW	\$0
Svc at 69 KV or Higher	478,957	\$1.22/KW	\$584,328
<b>Subtotal</b>	<b>478,957</b>		<b>\$584,328</b>
<b>Back-Up Power KWH Charge:</b>			
Svc at 480 Volts or Less	0	\$0.0393/KWH	\$0
Svc at 12 KV	0	\$0.0368/KWH	\$0
Svc at 69 KV or Higher	9,452,940	\$0.0322/KWH	\$304,385
<b>Subtotal</b>	<b>9,452,940</b>		<b>\$304,385</b>
<b>Maintenance Power KWH Charge:</b>			
Svc at 480 Volts or Less	0	\$0.0393/KWH	\$0
Svc at 12 KV	0	\$0.0368/KWH	\$0
Svc at 69 KV or Higher	1,077,360	\$0.0322/KWH	\$34,691
<b>Subtotal</b>	<b>1,077,360</b>		<b>\$34,691</b>
<b>Total Rate Revenue</b>			<b>\$923,404</b>

PROPOSED RATE	Units	Rate	Rate Revenue
<b>Back-Up Power Capacity Charge:</b>			
Svc at 480 Volts or Less	0	\$1.72/KW	\$0
Svc at 12 KV	0	\$1.67/KW	\$0
Svc at 69 KV or Higher	478,957	\$1.21/KW	\$579,538
<b>Subtotal</b>	<b>478,957</b>		<b>\$579,538</b>
<b>Back-Up Power KWH Charge:</b>			
Svc at 480 Volts or Less	0	\$0.0497/KWH	\$0
Svc at 12 KV	0	\$0.0472/KWH	\$0
Svc at 69 KV or Higher	9,452,940	\$0.0427/KWH	\$403,641
<b>Subtotal</b>	<b>9,452,940</b>		<b>\$403,641</b>
<b>Maintenance Power KWH Charge:</b>			
Svc at 480 Volts or Less	0	\$0.0497/KWH	\$0
Svc at 12 KV	0	\$0.0472/KWH	\$0
Svc at 69 KV or Higher	1,077,360	\$0.0427/KWH	\$46,003
<b>Subtotal</b>	<b>1,077,360</b>		<b>\$46,003</b>
<b>Total Rate Revenue</b>			<b>\$1,029,182</b>

Calculated Revenue from Distribution	
Total Proposed Rate	\$1,029,182
Total Present Rate	\$923,404
Rate Change: Amount	\$105,778
Rate Change: Percent	11.46
1994 Rate Revenue Under Present Rate	\$1,062,688
Rate Change: Amount	11.46
Rate Change: Percent	\$121,784
1994 Projected Rate Revenue Under Proposed Rate	\$1,184,472
1995 Rate Revenue Under Present Rate	\$1,063,000
Rate Change: Amount	11.46
Rate Change: Percent	\$121,820
1995 Projected Rate Revenue Under Proposed Rate	\$1,184,820

Q. The effects of the proposed rates on monthly billing conditions should be provided as follows:

1. Residential Bill Comparisons

For each rate applicable to residential service provide a chart or tabulation which shows the dollar and percentage effect of the proposed base rate on monthly bills ranging from the use of zero KWH to 5,000 KWH at appropriate intervals.

2. General Bill Comparisons

For each rate that requires both a billing demand (KW) and KWHs as the billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed base rate on monthly bills using several representative demand (KW) levels, the monthly KWH for each demand selected to be in load factor increments of 10% starting at 0% and ending at 100% (730H), or by hours use increments that covers approximately 95% of the bills.

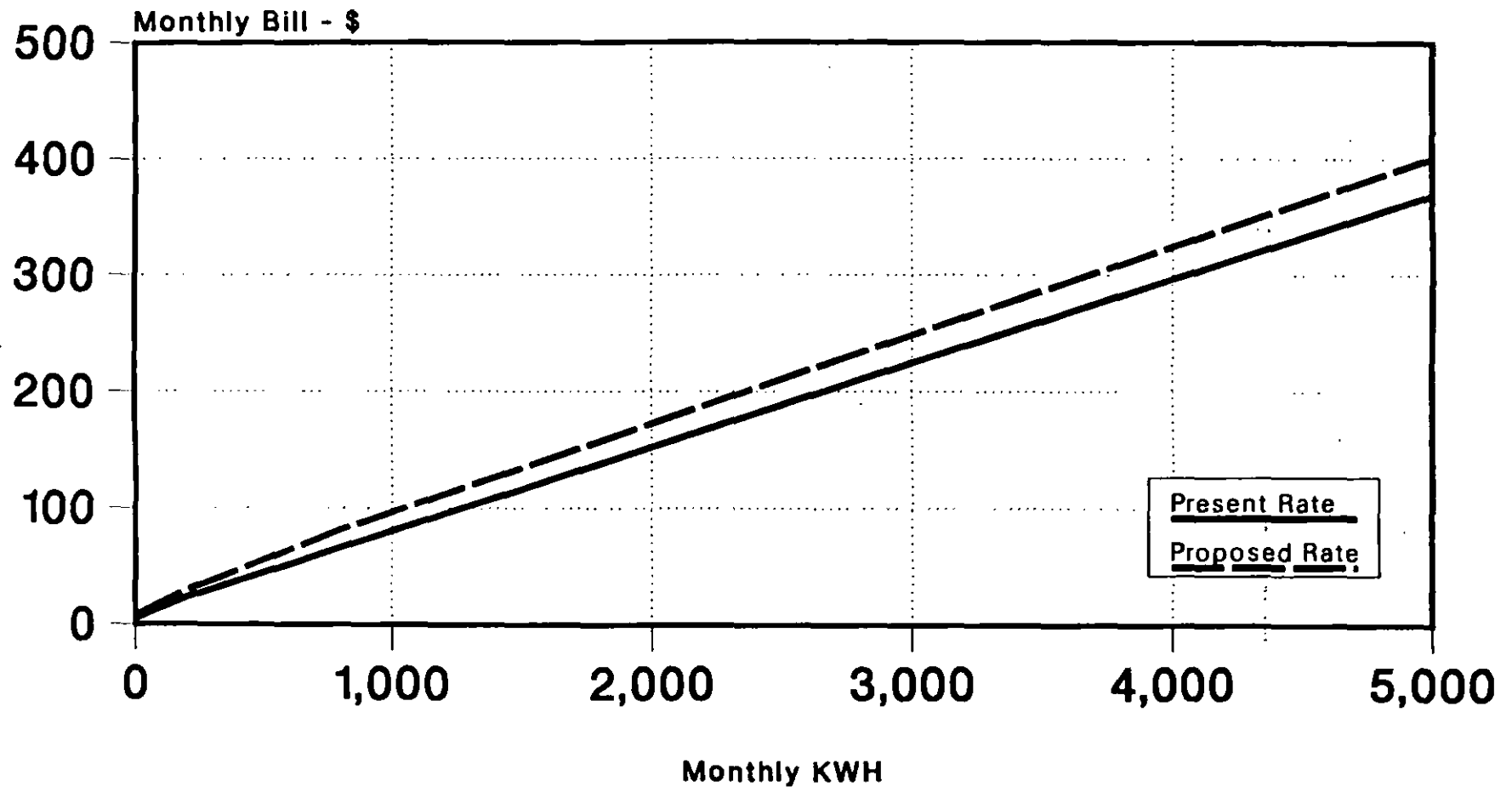
- A. 1. Attachment IV-D-1, pages 1 to 3, provides the graphical comparison of PP&L's residential rates. Pages 4 to 6 of the Attachment provide a tabulation which shows the dollar and percentage effect of the proposed base rate on monthly bills.
2. Attachment IV-D-2, pages 1 and 72, provides a graphical comparison of PP&L's general service rates. A tabulation which shows the dollar and percentage effect of the proposed rate on monthly bills begins on Page 73 of the Attachment.

The rate schedules listed in the following tables are included in the graphical comparisons and tabulations of present and proposed rates.

	Present Rates		
	ECR (¢/KWH)	SBRCA	STAS
RS	1.0192	-2.30%	-0.49%
GH-1	1.0166	-2.30%	-0.49%
GS-1	1.0166	-2.30%	-0.49%
GS-3	1.0166	-2.30%	-0.49%
LP-4	1.0089	-2.30%	-0.49%
LP-5	1.0046	-2.30%	-0.49%

	Proposed Rates		
	ECR (¢/KWH)	SBRCA	STAS
RS	-0.0643	-1.66%	0.0%
GH-1	-0.0669	-1.66%	0.0%
GS-1	-0.0669	-1.66%	0.0%
GS-3	-0.0669	-1.66%	0.0%
LP-4	-0.0747	-1.66%	0.0%
LP-5	-0.0781	-1.66%	0.0%

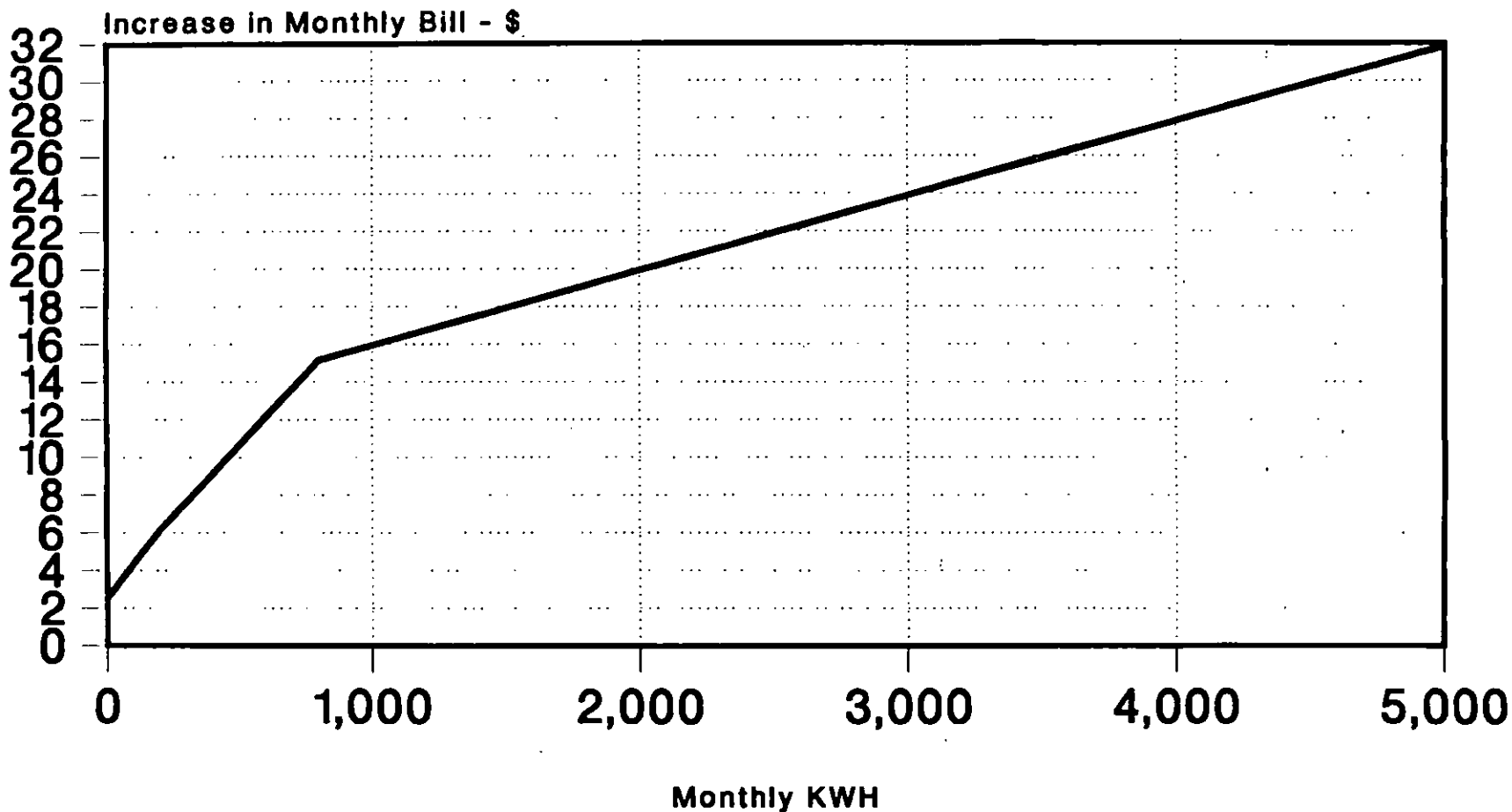
## Proposed RSO vs Present RSO Rate Base Rate Only



**Present Rate**  
 \$4.80 Customer Charge  
 8.30 ¢/KWH 200 KWH  
 6.36 ¢/KWH Excess

**Proposed Rate**  
 \$7.20 Customer Charge 1 KW Minimum  
 10.90 ¢/KWH 200 KWH  
 8.70 ¢/KWH 600 KWH  
 7.60 ¢/KWH Excess

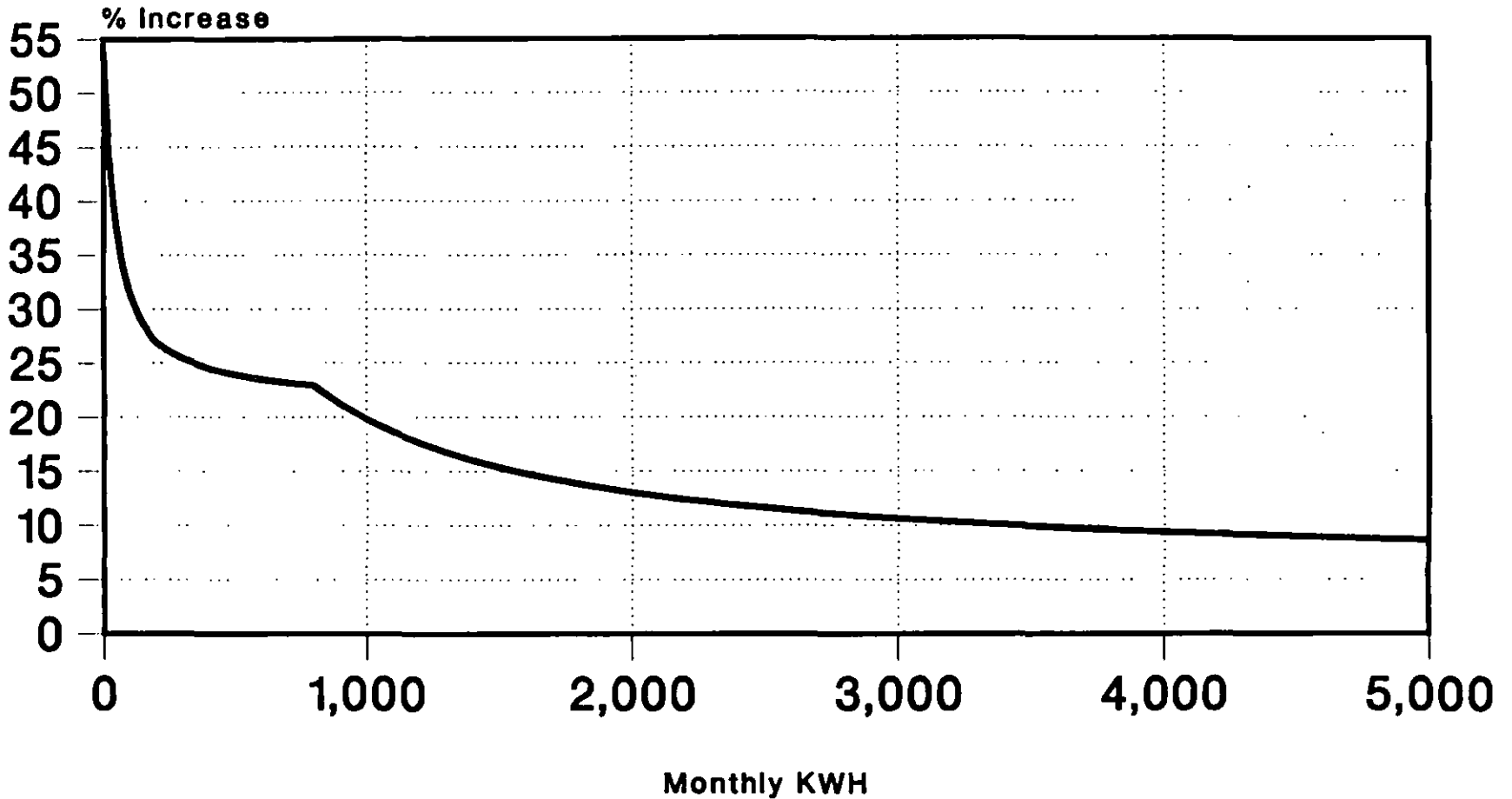
## Dollar Difference of Proposed RSO vs Present RSO Rate Base Rate Only



Present Rate
\$4.80 Customer Charge
8.30 ¢/KWH 200 KWH
6.36 ¢/KWH Excess

Proposed Rate
\$7.20 Customer Charge 1 KW Minimum
10.90 ¢/KWH 200 KWH
8.70 ¢/KWH 600 KWH
7.60 ¢/KWH Excess

## Percent Increase of Proposed RSO vs Present RSO Rate Base Rate Only



<p><b>Present Rate</b></p> <p>\$4.80 Customer Charge</p> <p>8.30 ¢/KWH 200 KWH</p> <p>6.36 ¢/KWH Excess</p>
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<p><b>Proposed Rate</b></p> <p>\$7.20 Customer Charge 1 KW Minimum</p> <p>10.90 ¢/KWH 200 KWH</p> <p>8.70 ¢/KWH 600 KWH</p> <p>7.60 ¢/KWH Excess</p>
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PENNSYLVANIA POWER & LIGHT COMPANY - EXHIBIT IV-D-1  
 RATE REVENUE COMPARISON - BASE RATE ONLY  
 PRESENT RSO RATE AND PROPOSED RSO RATE

12:52 Friday, December 23, 1994

MONTHLY KWH	PRESENT BILL (\$)	PROPOSED BILL (\$)	DIFFERENCE (\$)	PERCENT DIFFERENCE
0	\$4.67	\$7.20	\$2.53	54.18
100	\$13.76	\$18.10	\$4.34	31.54
200	\$22.85	\$29.00	\$6.15	26.91
300	\$30.05	\$37.70	\$7.65	25.46
400	\$37.26	\$46.40	\$9.14	24.53
500	\$44.46	\$55.10	\$10.64	23.93
600	\$51.66	\$63.80	\$12.14	23.50
700	\$58.86	\$72.50	\$13.64	23.17
800	\$66.05	\$81.20	\$15.15	22.94
900	\$73.25	\$88.80	\$15.55	21.23
1,000	\$80.46	\$96.40	\$15.94	19.81
1,100	\$87.66	\$104.00	\$16.34	18.64
1,200	\$94.86	\$111.60	\$16.74	17.65
1,300	\$102.07	\$119.20	\$17.13	16.78
1,400	\$109.27	\$126.80	\$17.53	16.04
1,500	\$116.48	\$134.40	\$17.92	15.38
1,600	\$123.68	\$142.00	\$18.32	14.81
1,700	\$130.88	\$149.60	\$18.72	14.30
1,800	\$138.09	\$157.20	\$19.11	13.84
1,900	\$145.28	\$164.80	\$19.52	13.44
2,000	\$152.48	\$172.40	\$19.92	13.06
2,100	\$159.69	\$180.00	\$20.31	12.72
2,200	\$166.89	\$187.60	\$20.71	12.41
2,300	\$174.10	\$195.20	\$21.10	12.12
2,400	\$181.30	\$202.80	\$21.50	11.86
2,500	\$188.50	\$210.40	\$21.90	11.62
2,600	\$195.71	\$218.00	\$22.29	11.39
2,700	\$202.91	\$225.60	\$22.69	11.18
2,800	\$210.11	\$233.20	\$23.09	10.99
2,900	\$217.32	\$240.80	\$23.48	10.80
3,000	\$224.52	\$248.40	\$23.88	10.64
3,100	\$231.72	\$256.00	\$24.28	10.48
3,200	\$238.91	\$263.60	\$24.69	10.33
3,300	\$246.11	\$271.20	\$25.09	10.19
3,400	\$253.32	\$278.80	\$25.48	10.06
3,500	\$260.52	\$286.40	\$25.88	9.93
3,600	\$267.72	\$294.00	\$26.28	9.82
3,700	\$274.93	\$301.60	\$26.67	9.70
3,800	\$282.13	\$309.20	\$27.07	9.59
3,900	\$289.34	\$316.80	\$27.46	9.49
4,000	\$296.54	\$324.40	\$27.86	9.40
4,100	\$303.74	\$332.00	\$28.26	9.30
4,200	\$310.95	\$339.60	\$28.65	9.21
4,300	\$318.15	\$347.20	\$29.05	9.13
4,400	\$325.34	\$354.80	\$29.46	9.06
4,500	\$332.55	\$362.40	\$29.85	8.98
4,600	\$339.75	\$370.00	\$30.25	8.90
4,700	\$346.96	\$377.60	\$30.64	8.83
4,800	\$354.16	\$385.20	\$31.04	8.76
4,900	\$361.36	\$392.80	\$31.44	8.70
5,000	\$368.57	\$400.40	\$31.83	8.64

PENNSYLVANIA POWER & LIGHT COMPANY - EXHIBIT IV-D-1  
 RATE REVENUE COMPARISON - BASE RATE ONLY  
 PRESENT RSD RATE AND PROPOSED RSD RATE

12:52 Friday, December 23, 1994 <sup>2</sup>

MONTHLY KWH	PRESENT BILL (\$)	PROPOSED BILL (\$)	DIFFERENCE (\$)	PERCENT DIFFERENCE
0	\$4.67	\$7.20	\$2.53	54.18
5	\$5.13	\$7.75	\$2.62	51.12
10	\$5.57	\$8.29	\$2.72	48.83
15	\$6.03	\$8.84	\$2.81	46.64
20	\$6.48	\$9.38	\$2.90	44.75
25	\$6.94	\$9.93	\$2.99	43.11
30	\$7.40	\$10.47	\$3.07	41.49
35	\$7.85	\$11.02	\$3.17	40.41
40	\$8.30	\$11.56	\$3.26	39.28
45	\$8.76	\$12.11	\$3.35	38.26
50	\$9.21	\$12.65	\$3.44	37.35
55	\$9.67	\$13.20	\$3.53	36.52
60	\$10.12	\$13.74	\$3.62	35.77
65	\$10.58	\$14.29	\$3.71	35.08
70	\$11.03	\$14.83	\$3.80	34.45
75	\$11.49	\$15.38	\$3.89	33.87
80	\$11.95	\$15.92	\$3.97	33.22
85	\$12.40	\$16.47	\$4.07	32.84
90	\$12.85	\$17.01	\$4.16	32.37
95	\$13.31	\$17.56	\$4.25	31.94
100	\$13.76	\$18.10	\$4.34	31.54
105	\$14.22	\$18.65	\$4.43	31.16
110	\$14.66	\$19.19	\$4.53	30.90
115	\$15.12	\$19.74	\$4.62	30.57
120	\$15.57	\$20.28	\$4.71	30.25
125	\$16.02	\$20.83	\$4.80	29.95
130	\$16.48	\$21.37	\$4.89	29.67
135	\$16.93	\$21.92	\$4.98	29.41
140	\$17.39	\$22.46	\$5.07	29.15
145	\$17.84	\$23.01	\$5.16	28.92
150	\$18.30	\$23.55	\$5.25	28.69
155	\$18.75	\$24.10	\$5.34	28.47
160	\$19.20	\$24.64	\$5.44	28.33
165	\$19.65	\$25.19	\$5.53	28.14
170	\$20.12	\$25.73	\$5.61	27.88
175	\$20.57	\$26.28	\$5.70	27.70
180	\$21.03	\$26.82	\$5.79	27.53
185	\$21.48	\$27.37	\$5.88	27.37
190	\$21.94	\$27.91	\$5.97	27.21
195	\$22.39	\$28.46	\$6.06	27.06
200	\$22.85	\$29.00	\$6.15	26.91
205	\$23.21	\$29.43	\$6.23	26.83
210	\$23.56	\$29.87	\$6.31	26.80
215	\$23.92	\$30.30	\$6.38	26.67
220	\$24.28	\$30.74	\$6.46	26.60
225	\$24.64	\$31.17	\$6.54	26.52
230	\$25.00	\$31.61	\$6.61	26.45
235	\$25.38	\$32.05	\$6.67	26.28
240	\$25.73	\$32.48	\$6.75	26.21
245	\$26.08	\$32.92	\$6.83	26.20
250	\$26.44	\$33.35	\$6.91	26.13
255	\$26.81	\$33.78	\$6.98	26.03
260	\$27.17	\$34.22	\$7.05	25.97
265	\$27.52	\$34.66	\$7.13	25.91
270	\$27.89	\$35.09	\$7.20	25.81
275	\$28.24	\$35.53	\$7.29	25.80
280	\$28.60	\$35.96	\$7.36	25.74
285	\$28.96	\$36.39	\$7.44	25.69
290	\$29.33	\$36.83	\$7.50	25.55
295	\$29.69	\$37.26	\$7.57	25.51
300	\$30.05	\$37.70	\$7.65	25.46

SOURCE: PRESENT RATES FROM RATEMR.RRDL.RATE0189 DATASET  
 SOURCE: PROPOSED RATES FROM RATEMR.RRDL.RATE0493 DATASET

RS00493  
 RSOKAM6

3  
 PENNSYLVANIA POWER & LIGHT COMPANY - EXHIBIT IV-D-1  
 RATE REVENUE COMPARISON - BASE RATE ONLY  
 PRESENT RSO RATE AND PROPOSED RSO RATE

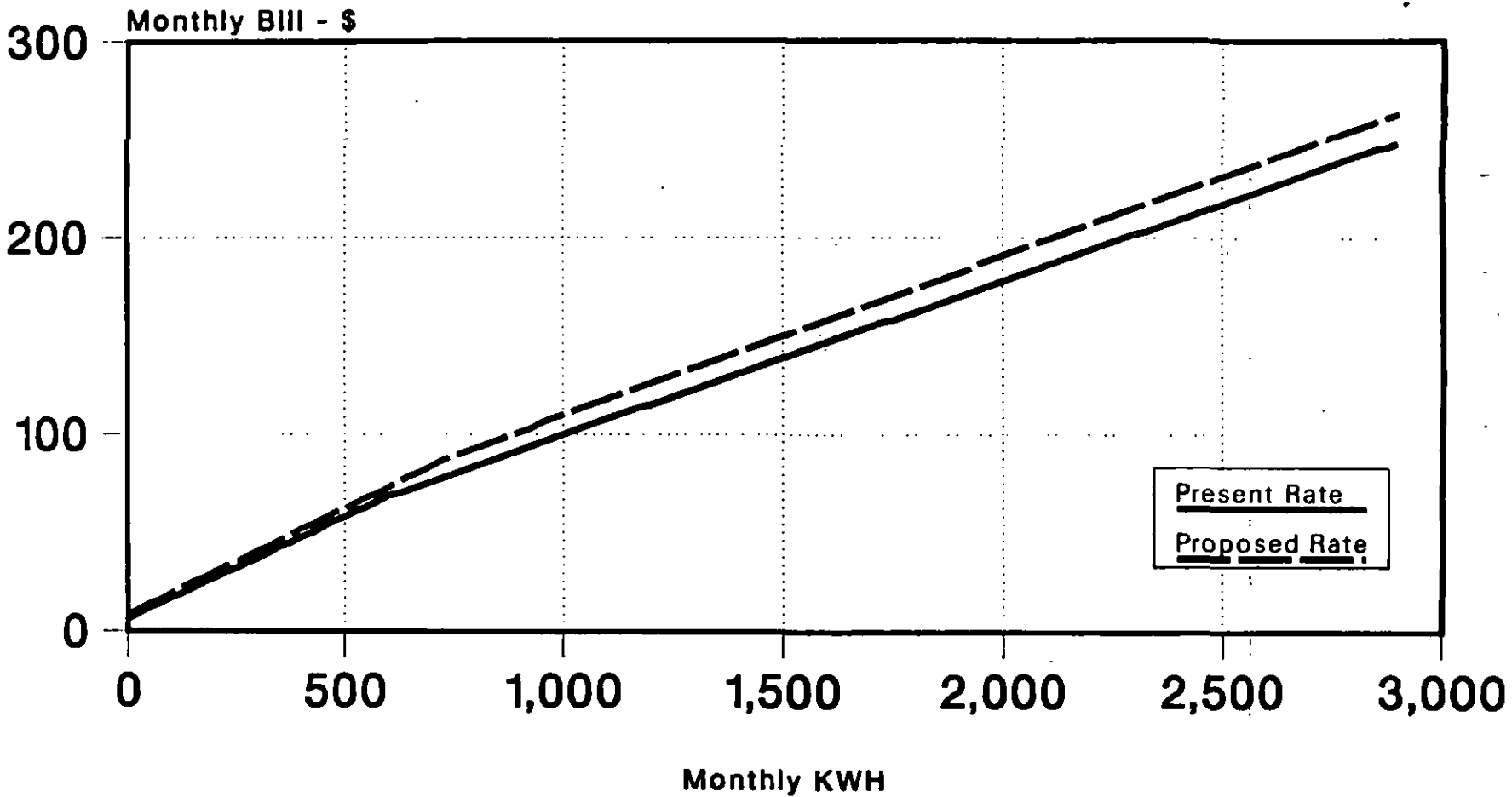
12:52 Friday, December 23, 1994

MONTHLY KWH	PRESENT BILL (\$)	PROPOSED BILL (\$)	DIFFERENCE (\$)	PERCENT DIFFERENCE
400	\$37.26	\$46.40	\$9.14	24.53
500	\$44.46	\$55.10	\$10.64	23.93
600	\$51.66	\$63.80	\$12.14	23.50
700	\$58.86	\$72.50	\$13.64	23.17
800	\$66.05	\$81.20	\$15.15	22.94
900	\$73.25	\$89.80	\$16.55	22.72
1,000	\$80.46	\$96.40	\$15.94	19.81
1,100	\$87.66	\$104.00	\$16.34	18.64
1,200	\$94.86	\$111.60	\$16.74	17.65
1,300	\$102.07	\$119.20	\$17.13	16.78
1,400	\$109.27	\$126.80	\$17.53	16.04
1,500	\$116.48	\$134.40	\$17.92	15.38
1,600	\$123.68	\$142.00	\$18.32	14.81
1,700	\$130.88	\$149.60	\$18.72	14.30
1,800	\$138.09	\$157.20	\$19.11	13.84
1,900	\$145.28	\$164.80	\$19.52	13.44
2,000	\$152.48	\$172.40	\$19.92	13.06
2,100	\$159.69	\$180.00	\$20.31	12.72
2,200	\$166.89	\$187.60	\$20.71	12.41
2,300	\$174.10	\$195.20	\$21.10	12.12
2,400	\$181.30	\$202.80	\$21.50	11.86
2,500	\$188.50	\$210.40	\$21.90	11.62
2,600	\$195.71	\$218.00	\$22.29	11.39
2,700	\$202.91	\$225.60	\$22.69	11.18
2,800	\$210.11	\$233.20	\$23.09	10.99
2,900	\$217.32	\$240.80	\$23.48	10.80
3,000	\$224.52	\$248.40	\$23.88	10.64
3,100	\$231.72	\$256.00	\$24.28	10.48
3,200	\$238.91	\$263.60	\$24.69	10.33
3,300	\$246.11	\$271.20	\$25.09	10.19
3,400	\$253.32	\$278.80	\$25.48	10.06
3,500	\$260.52	\$286.40	\$25.88	9.93
3,600	\$267.72	\$294.00	\$26.28	9.82
3,700	\$274.93	\$301.60	\$26.67	9.70
3,800	\$282.13	\$309.20	\$27.07	9.59
3,900	\$289.34	\$316.80	\$27.46	9.49
4,000	\$296.54	\$324.40	\$27.86	9.40
4,100	\$303.74	\$332.00	\$28.26	9.30
4,200	\$310.95	\$339.60	\$28.65	9.21
4,300	\$318.15	\$347.20	\$29.05	9.13
4,400	\$325.34	\$354.80	\$29.46	9.06
4,500	\$332.55	\$362.40	\$29.85	8.98
4,600	\$339.75	\$370.00	\$30.25	8.90
4,700	\$346.96	\$377.60	\$30.64	8.83
4,800	\$354.16	\$385.20	\$31.04	8.76
4,900	\$361.36	\$392.80	\$31.44	8.70
5,000	\$368.57	\$400.40	\$31.83	8.64

SOURCE: PRESENT RATES FROM RATEMR.RRDL.RATE0189 DATASET  
 SOURCE: PROPOSED RATES FROM RATEMR.RRDL.RATE0493 DATASET

RS00493  
 RSOKAM6

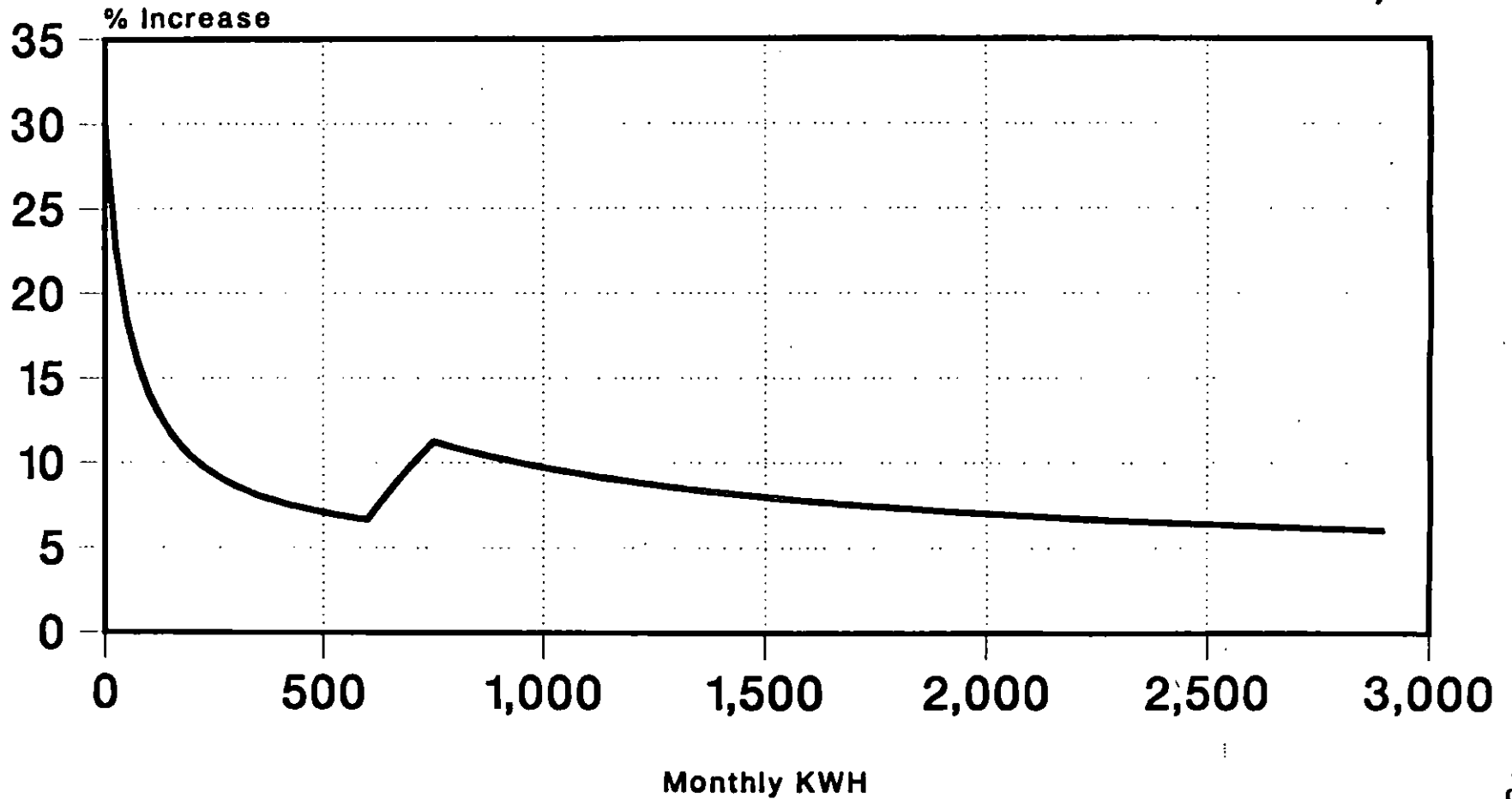
**Proposed GS1 vs Present GS1 Rate  
Demand of 4 KW  
Base Rate Only**



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

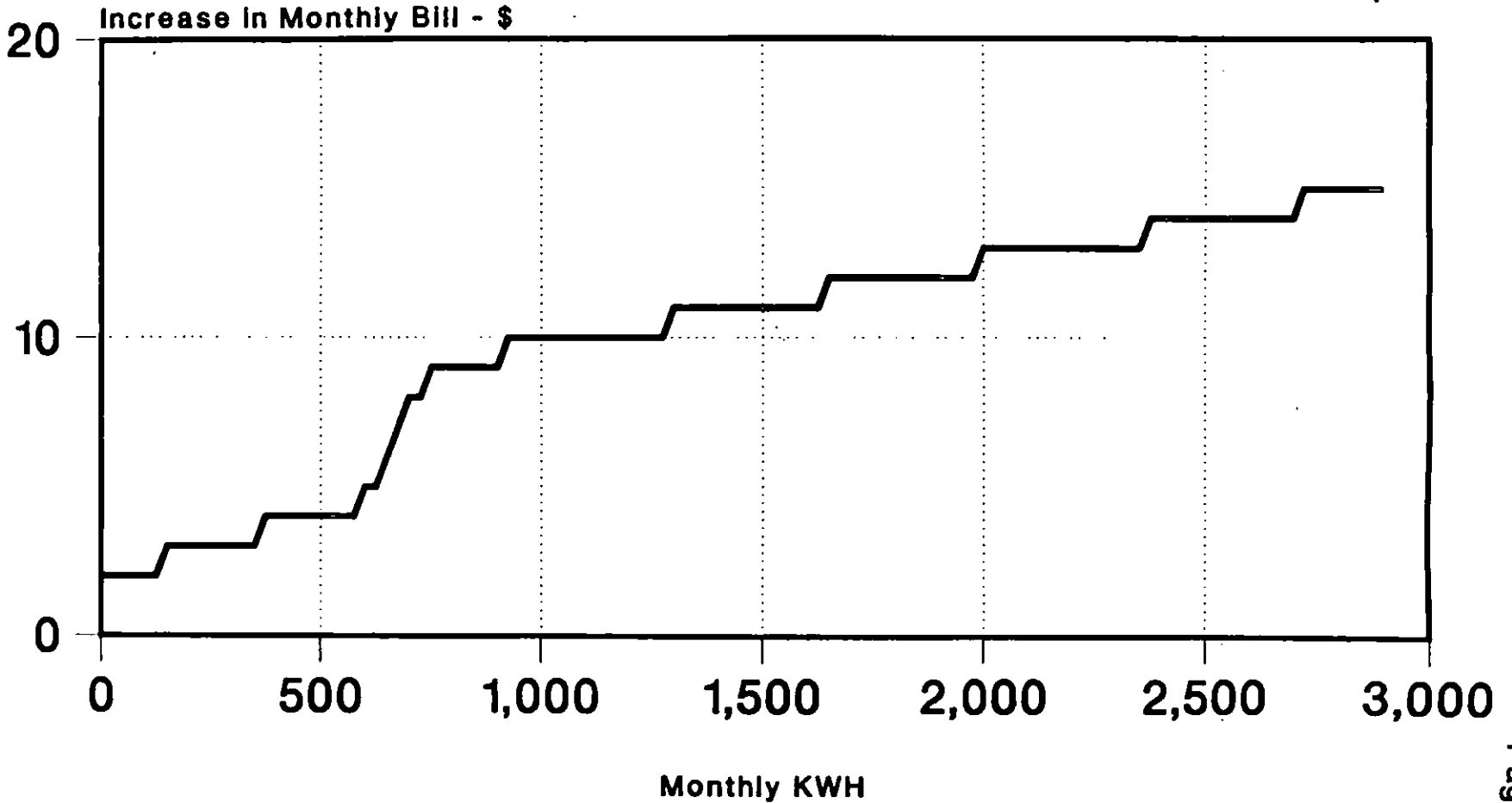
### Percent Increase of Proposed GS1 vs Present GS1 Rate Demand of 4 KW Base Rate Only



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

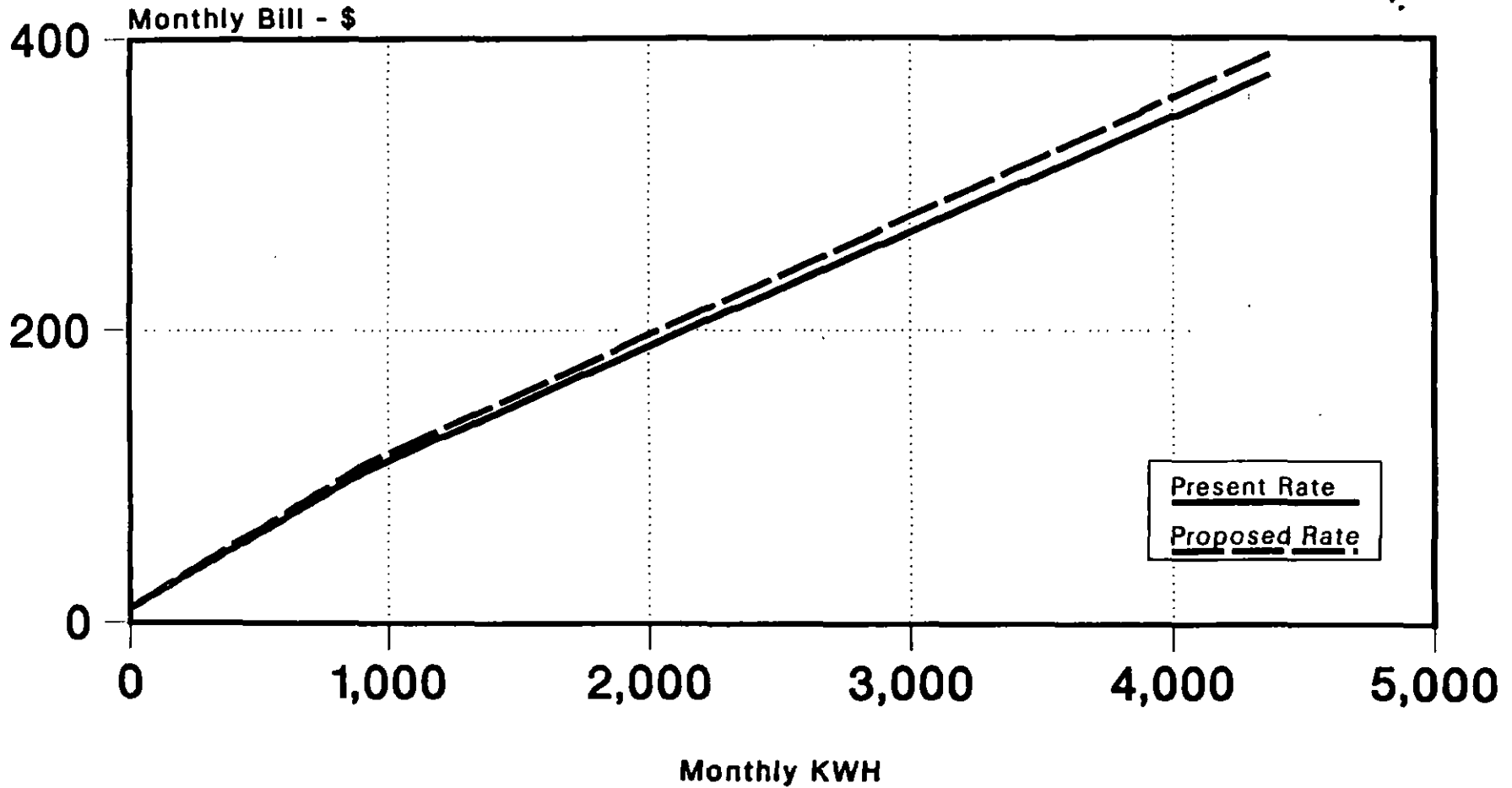
## Dollar Difference of Proposed GS1 vs Present GS1 Rate Demand of 4 KW Base Rate Only



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

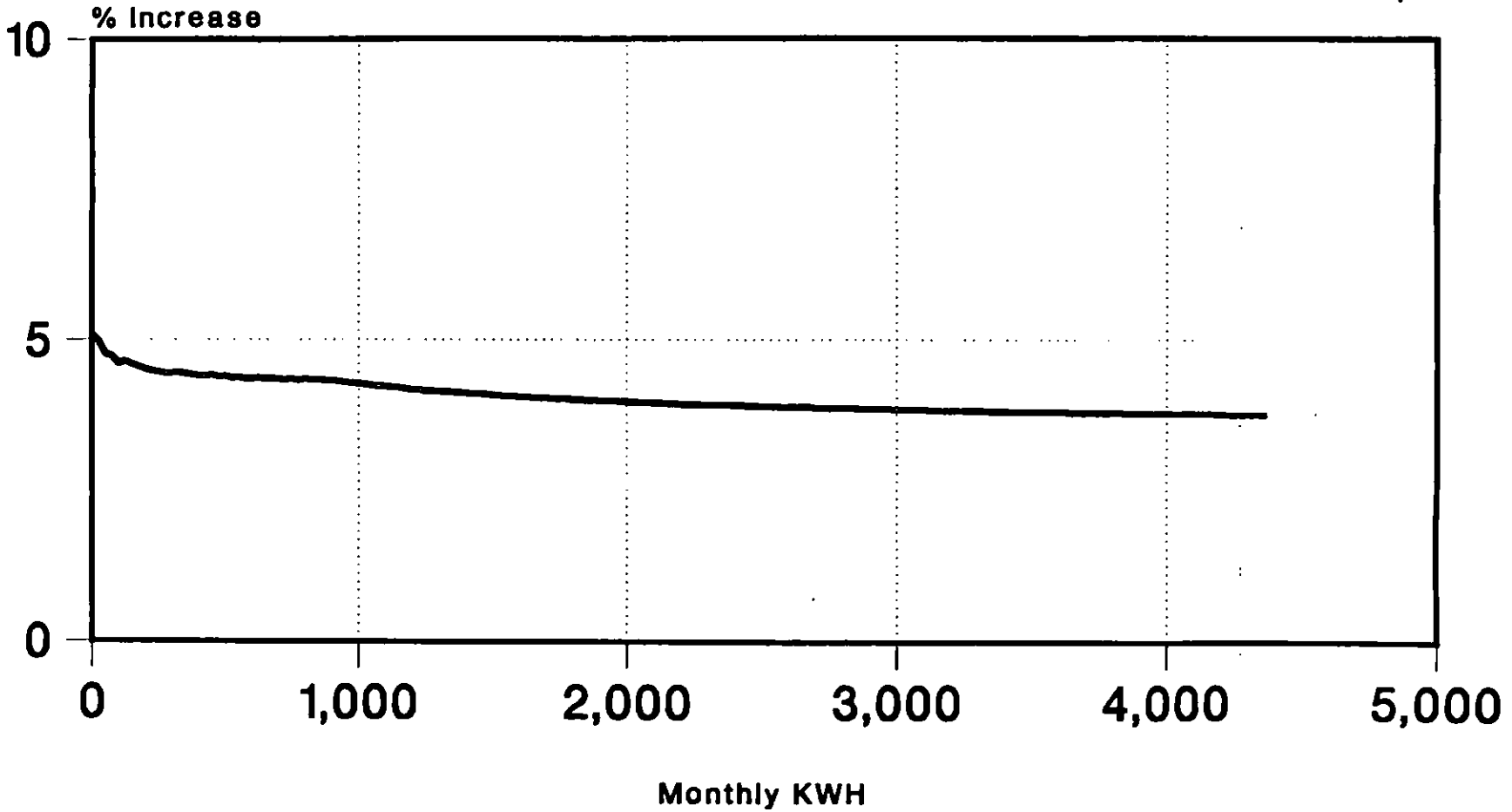
### Proposed GS1 vs Present GS1 Rate Demand of 6 KW Base Rate Only



<p><b>Present Rate</b></p> <p><b>\$6.56 Customer Charge</b></p> <p>0.00 \$/KW 4 KW 1.76 \$/KW Excess</p> <p>9.61 ¢/KWH 150 KWH/KW 7.00 ¢/KWH Excess</p>
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<p><b>Proposed Rate</b></p> <p><b>\$8.30 Customer Charge</b></p> <p>0.00 \$/KW 5 KW 2.00 \$/KW Excess</p> <p>10.80 ¢/KWH 150 KWH/KW 8.10 ¢/KWH Excess</p>
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### Percent Increase of Proposed GS1 vs Present GS1 Rate Demand of 6 KW Base Rate Only

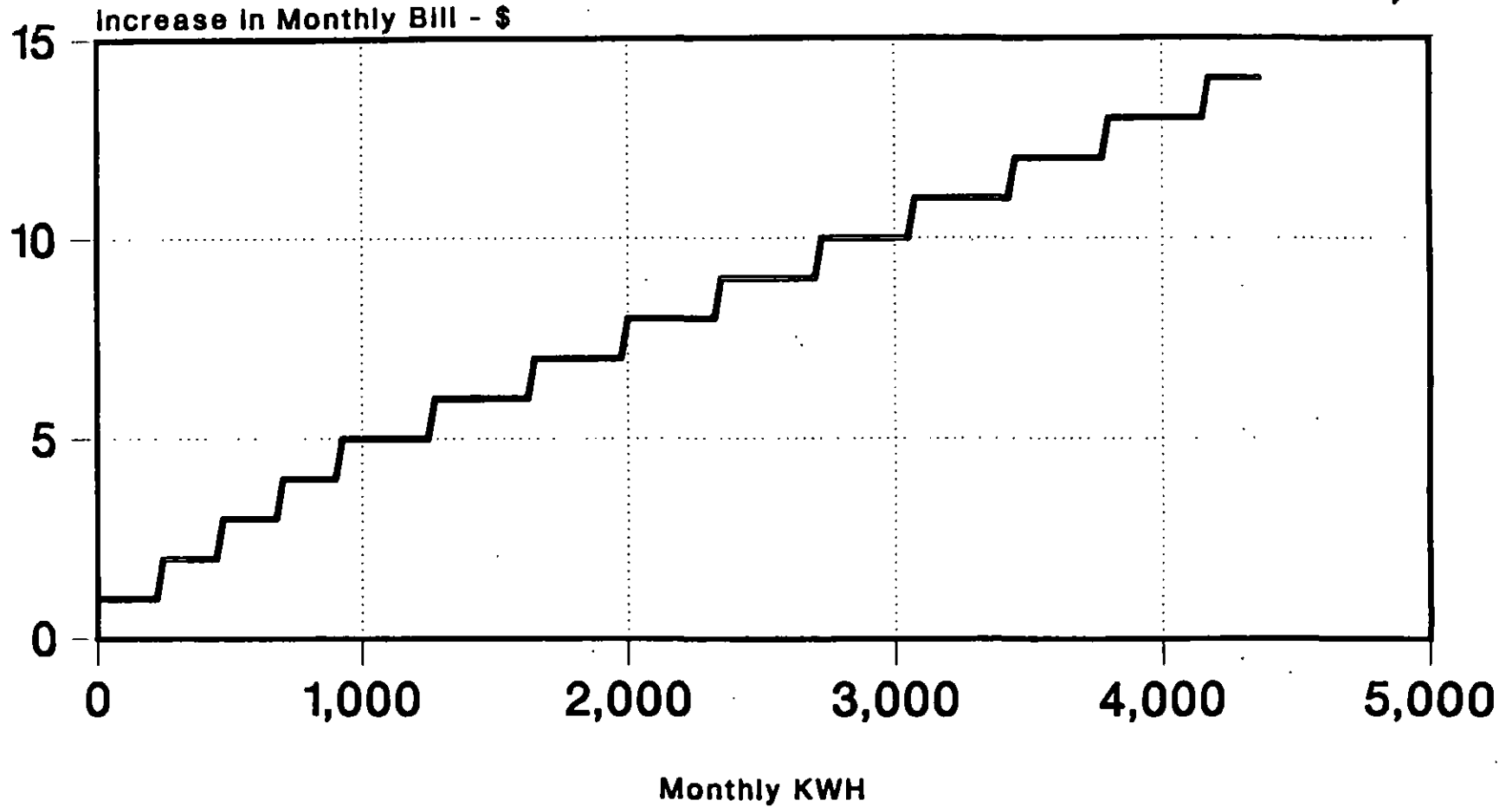


<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess



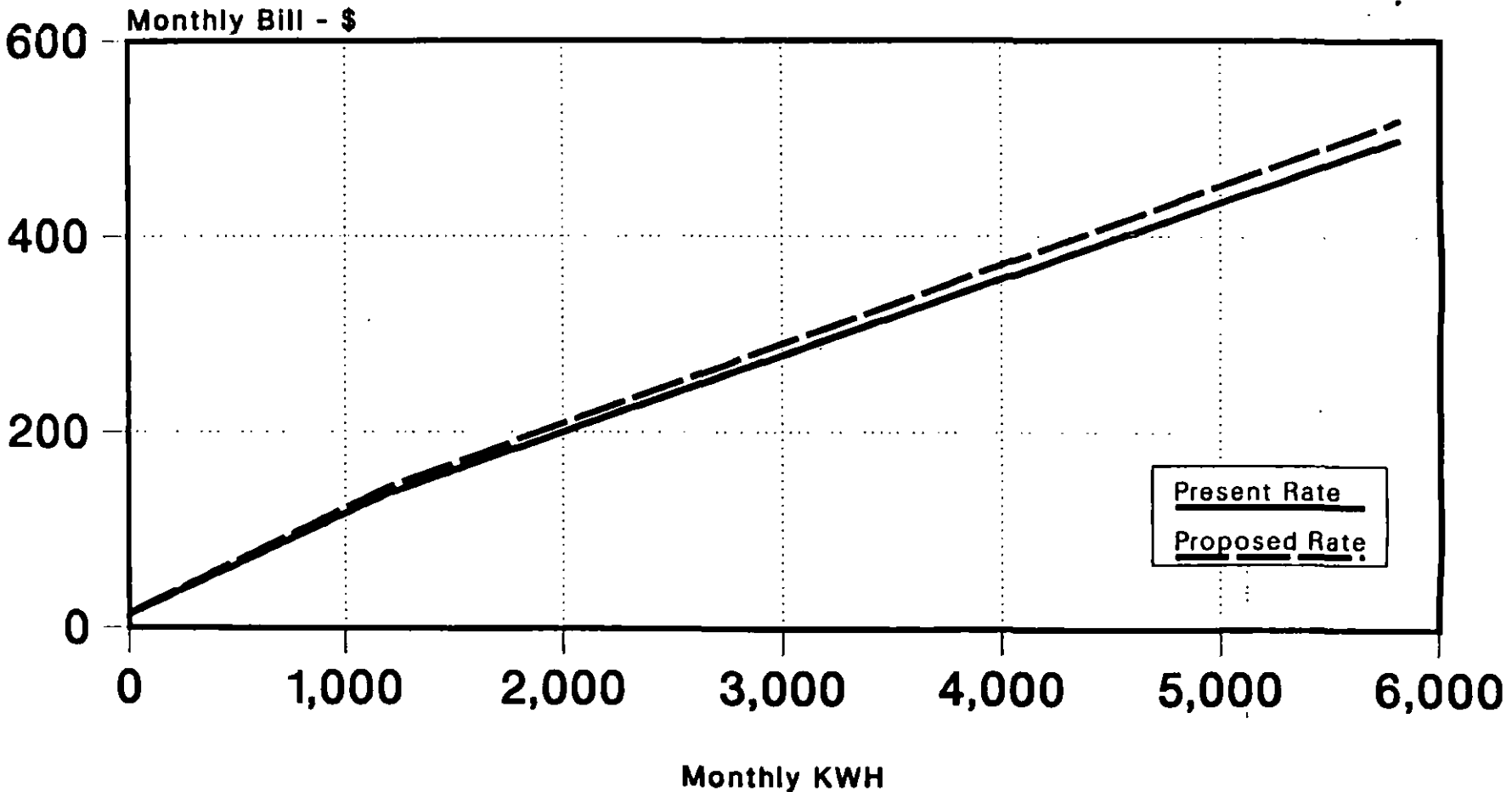
## Dollar Difference of Proposed GS1 vs Present GS1 Rate Demand of 6 KW Base Rate Only



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

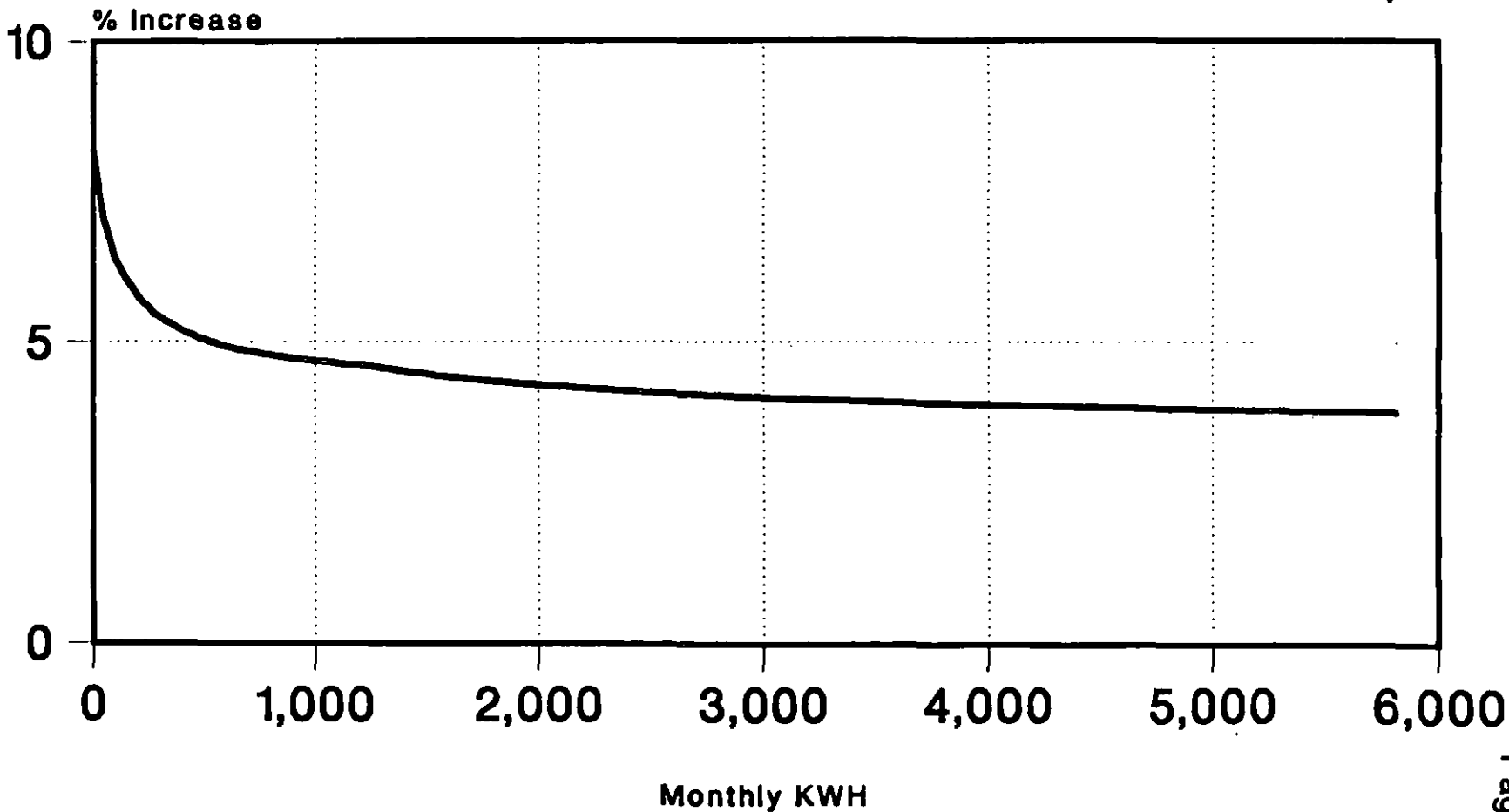
**Proposed GS1 vs Present GS1 Rate  
Demand of 8 KW  
Base Rate Only**



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

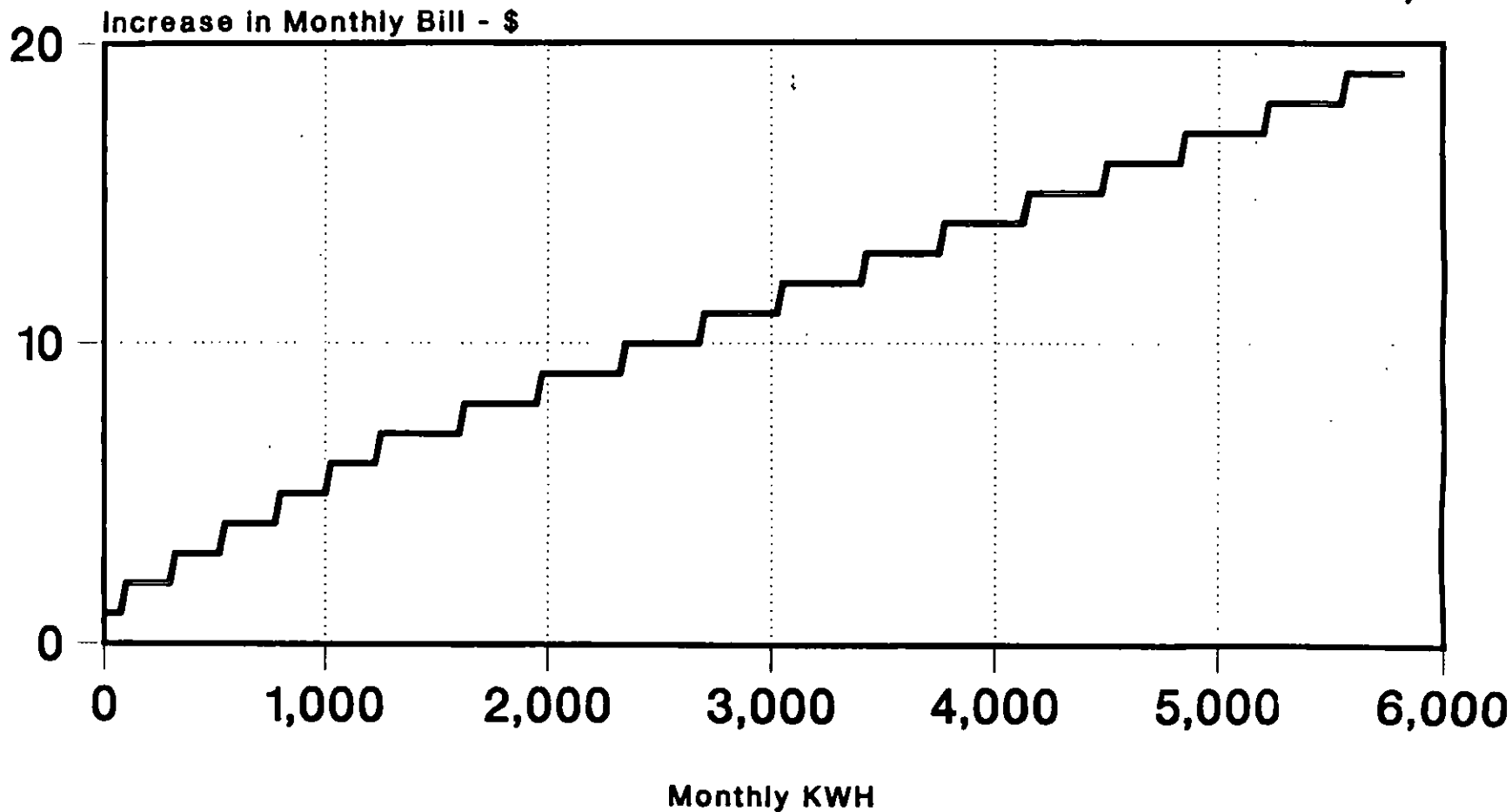
## Percent Increase of Proposed GS1 vs Present GS1 Rate Demand of 8 KW Base Rate Only



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

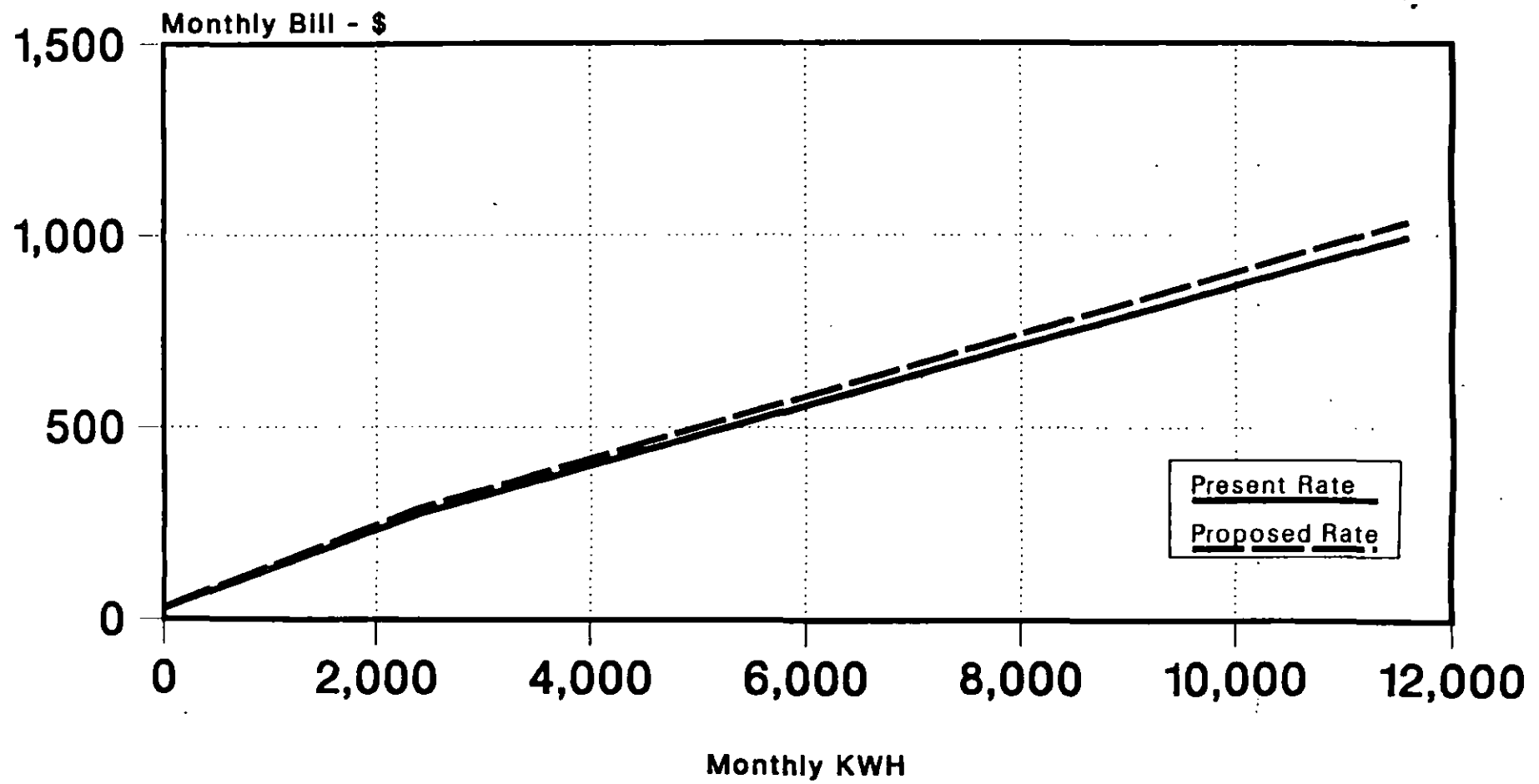
## Dollar Difference of Proposed GS1 vs Present GS1 Rate Demand of 8 KW Base Rate Only



<p><b>Present Rate</b></p> <p><b>\$6.56 Customer Charge</b></p> <p>0.00 \$/KW 4 KW 1.76 \$/KW Excess</p> <p>9.61 ¢/KWH 150 KWH/KW 7.00 ¢/KWH Excess</p>
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<p><b>Proposed Rate</b></p> <p><b>\$8.30 Customer Charge</b></p> <p>0.00 \$/KW 5 KW 2.00 \$/KW Excess</p> <p>10.80 ¢/KWH 150 KWH/KW 8.10 ¢/KWH Excess</p>
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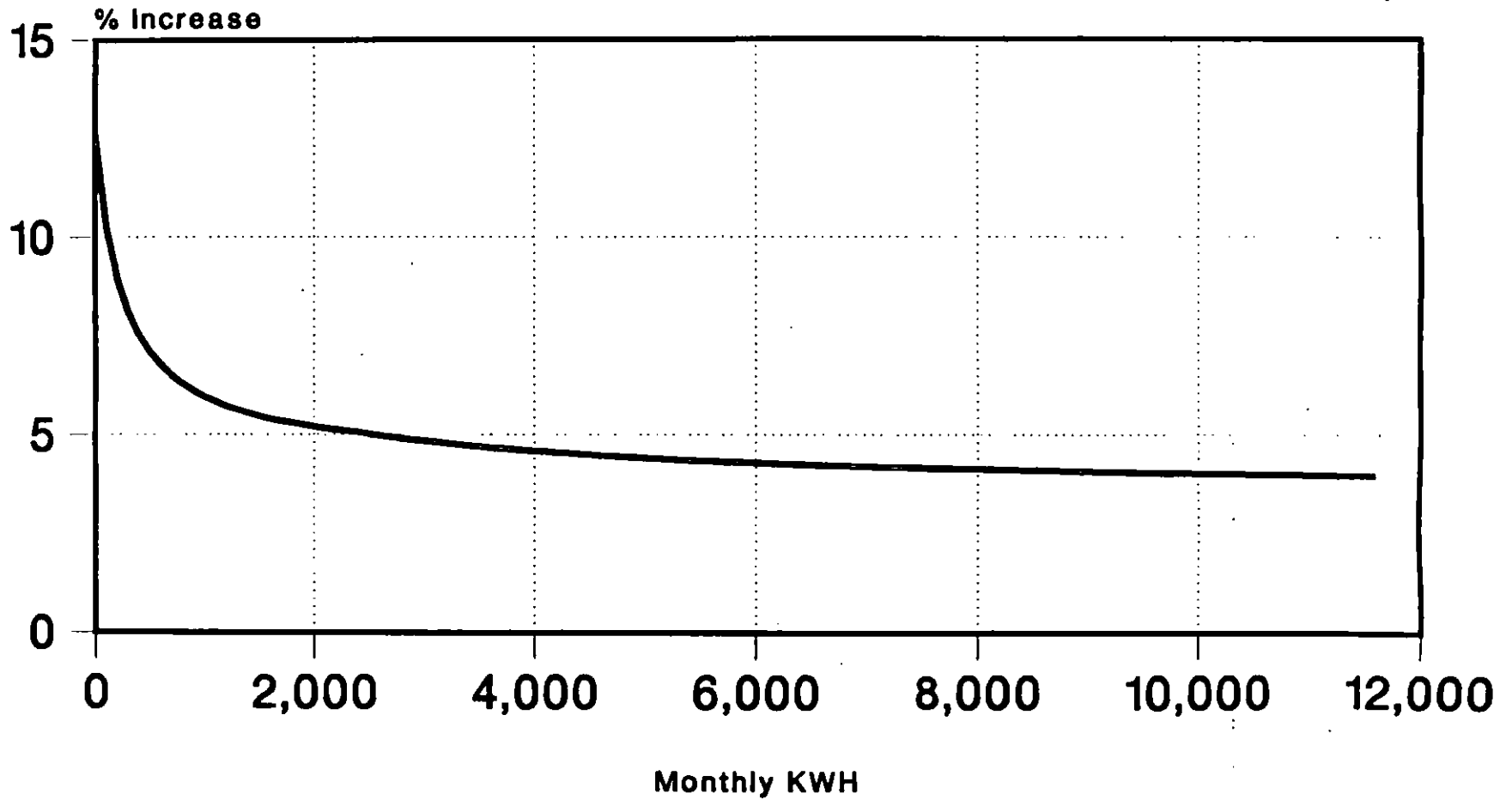
**Proposed GS1 vs Present GS1 Rate  
Demand of 16 KW  
Base Rate Only**



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

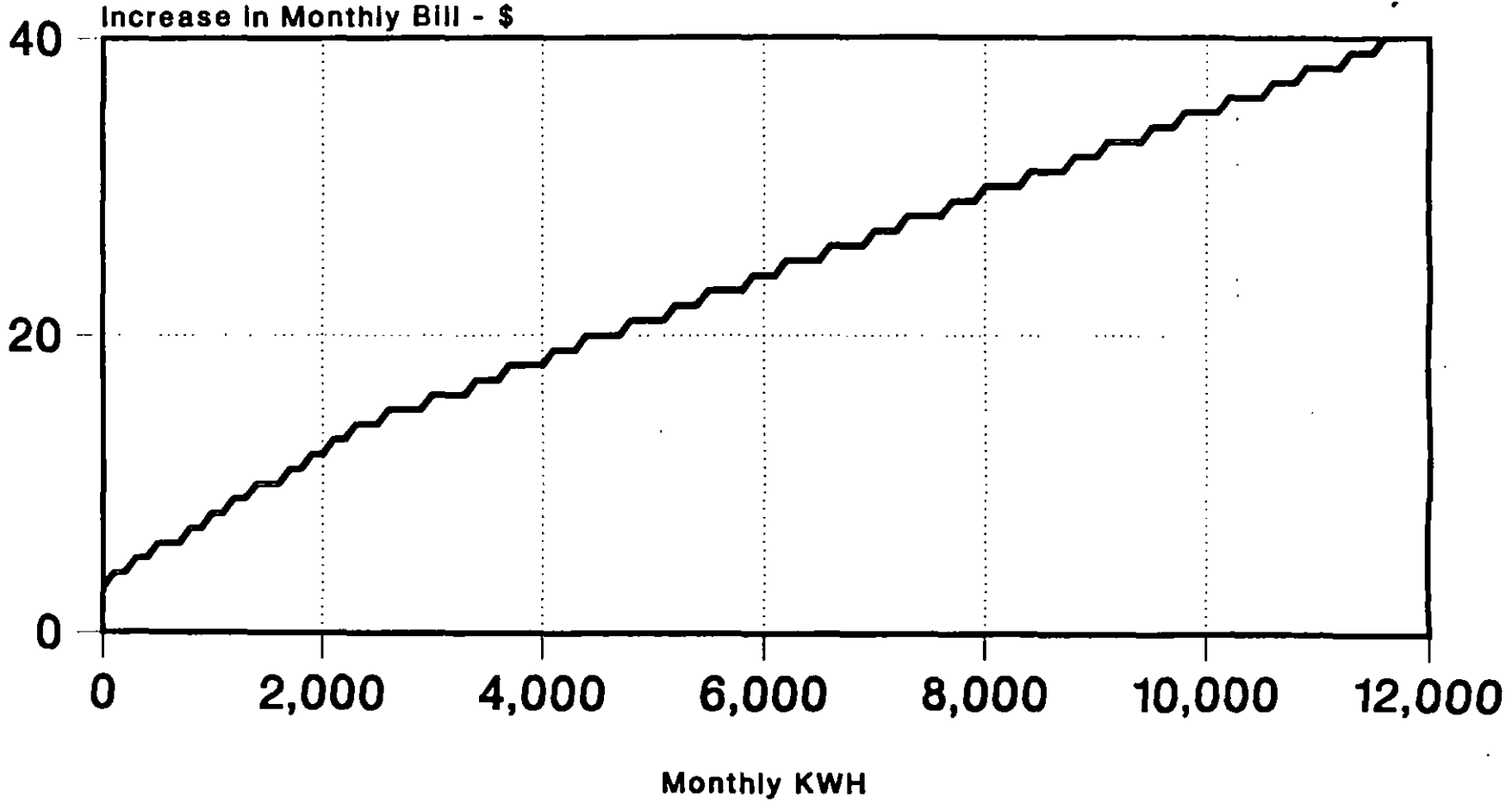
## Percent Increase of Proposed GS1 vs Present GS1 Rate Demand of 16 KW Base Rate Only



Present Rate
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

Proposed Rate
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

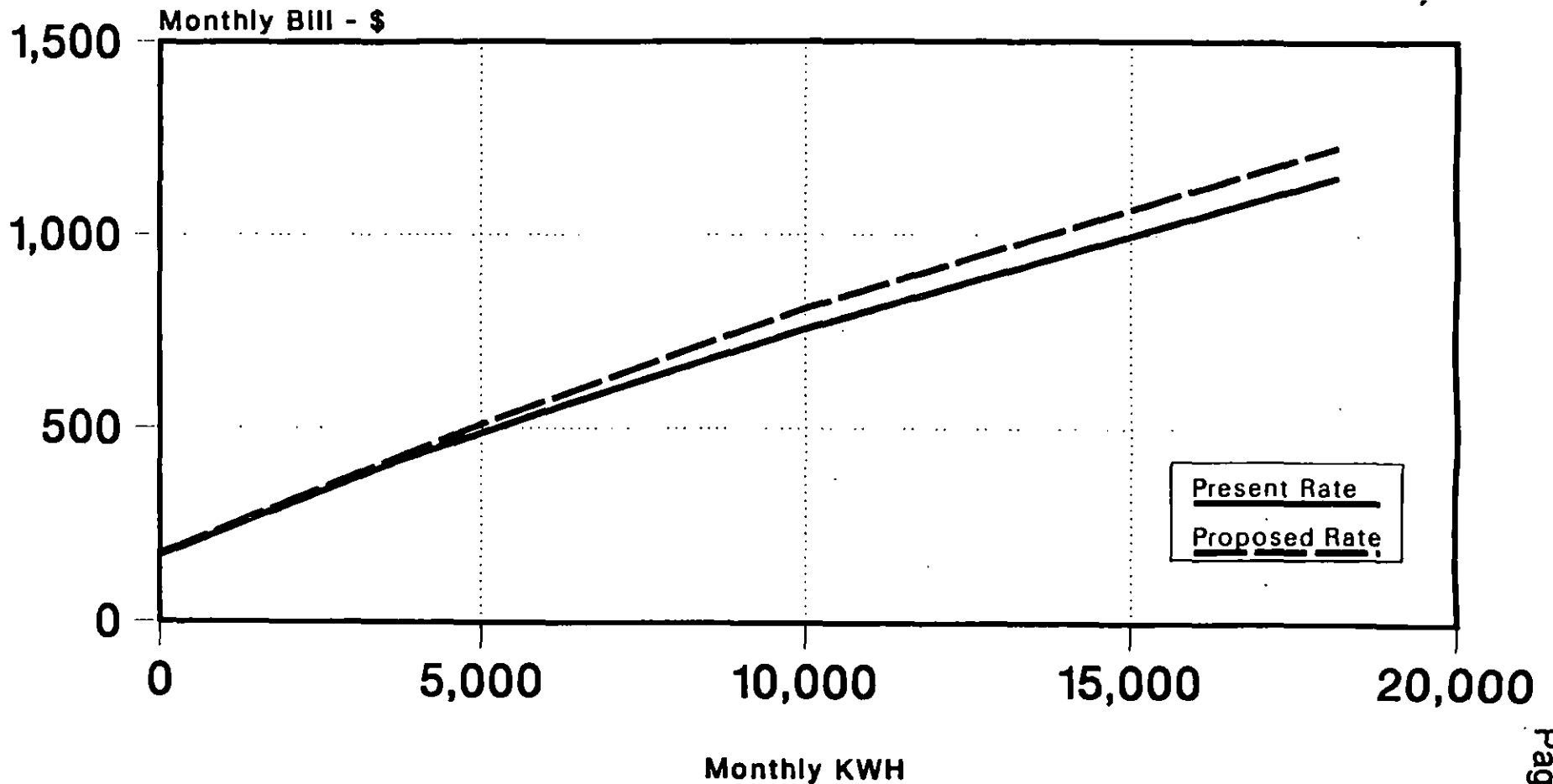
## Dollar Difference of Proposed GS1 vs Present GS1 Rate Demand of 16 KW Base Rate Only



<b>Present Rate</b>
\$6.56 Customer Charge
0.00 \$/KW 4 KW
1.76 \$/KW Excess
9.61 ¢/KWH 150 KWH/KW
7.00 ¢/KWH Excess

<b>Proposed Rate</b>
\$8.30 Customer Charge
0.00 \$/KW 5 KW
2.00 \$/KW Excess
10.80 ¢/KWH 150 KWH/KW
8.10 ¢/KWH Excess

### Proposed GS3 vs Present GS3 Rate Demand of 25 KW Base Rate Only

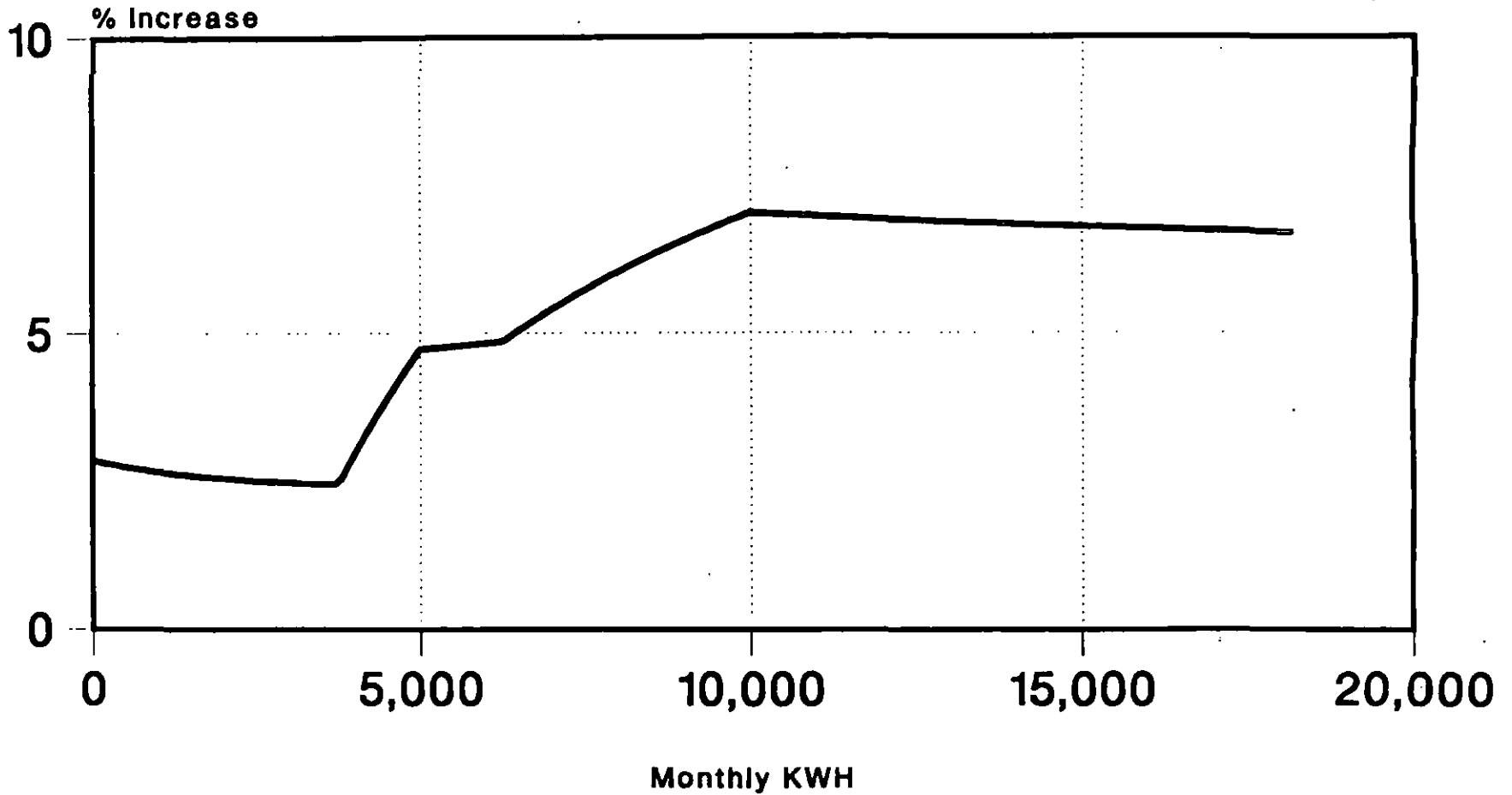


**Present Rate**  
 7.00 \$/KW 125 KW 25 KW Minimum  
 4.65 \$/KW Excess  
 5.70 ¢/KWH 150 KWH/KW  
 4.79 ¢/KWH 100 KWH/KW  
 4.41 ¢/KWH 150 KWH/KW  
 3.90 ¢/KWH Excess

**Proposed Rate**  
 7.00 \$/KW ALL KW 25 KW Minimum  
 6.70 ¢/KWH 200 KWH/KW  
 6.00 ¢/KWH 200 KWH/KW  
 5.10 ¢/KWH Excess



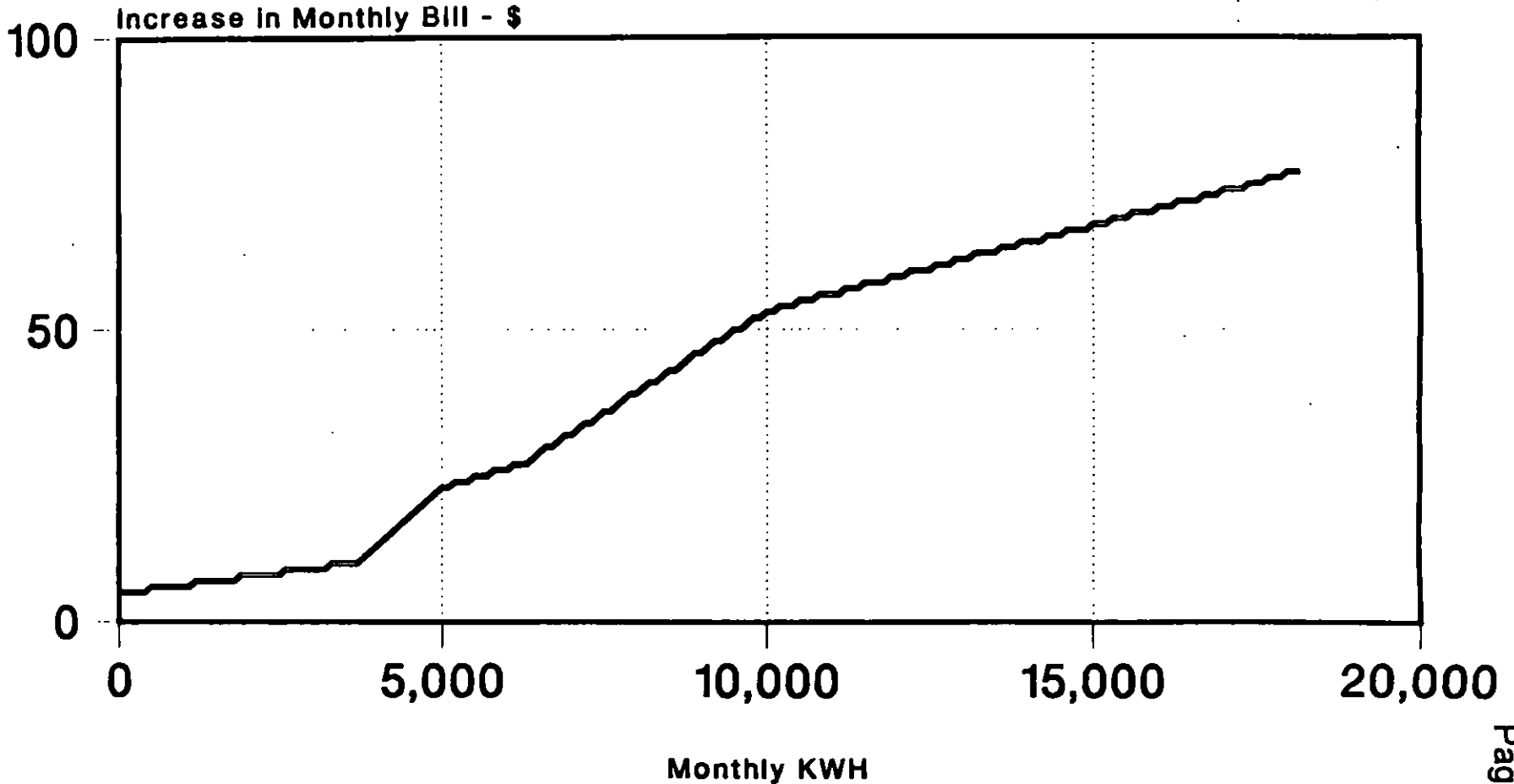
## Percent Increase of Proposed GS3 vs Present GS3 Rate Demand of 25 KW Base Rate Only



Present Rate	
7.00 \$/KW	125 KW 25 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
6.00 ¢/KWH	200 KWH/KW
5.10 ¢/KWH	Excess

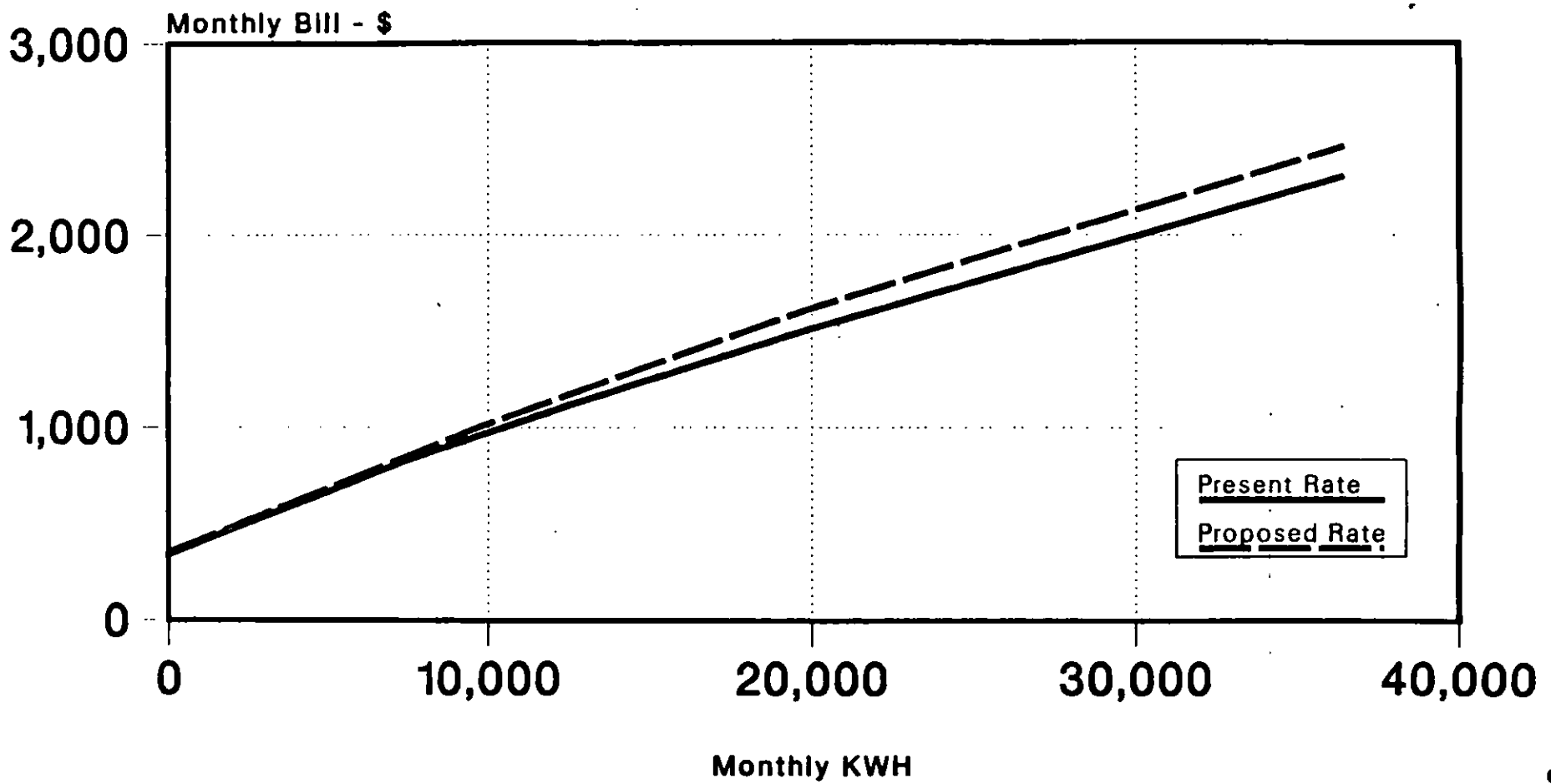
## Dollar Difference of Proposed GS3 vs Present GS3 Rate Demand of 25 KW Base Rate Only



Present Rate	
7.00 \$/KW	125 KW 25 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
8.00 ¢/KWH	200 KWH/KW
6.10 ¢/KWH	Excess

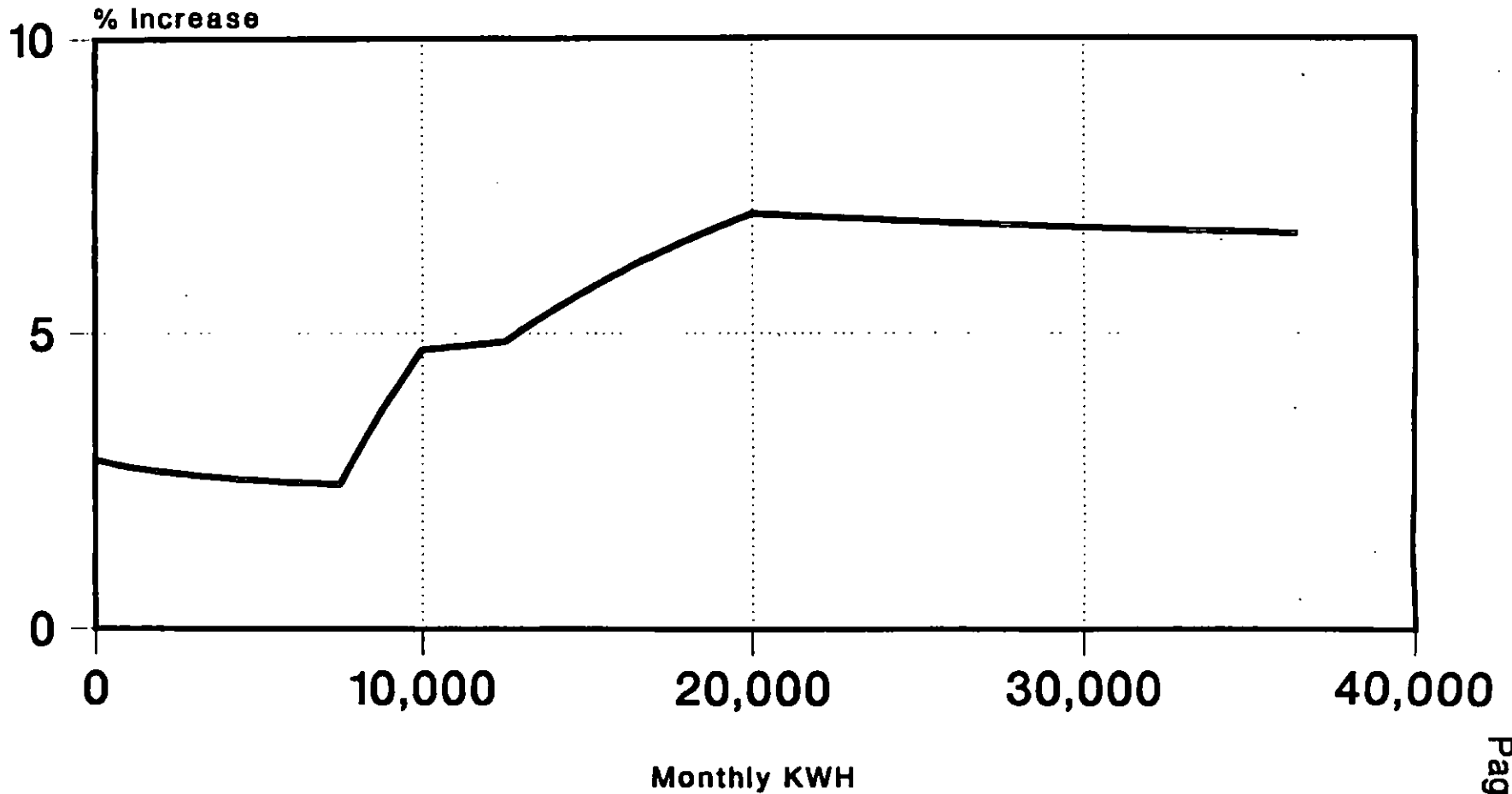
### Proposed GS3 vs Present GS3 Rate Demand of 50 KW Base Rate Only



**Present Rate**  
 7.00 \$/KW 125 KW 25 KW Minimum  
 4.65 \$/KW Excess  
  
 6.70 ¢/KWH 150 KWH/KW  
 4.79 ¢/KWH 100 KWH/KW  
 4.41 ¢/KWH 150 KWH/KW  
 3.90 ¢/KWH Excess

**Proposed Rate**  
 7.00 \$/KW ALL KW 25 KW Minimum  
  
 6.70 ¢/KWH 200 KWH/KW  
 6.00 ¢/KWH 200 KWH/KW  
 5.10 ¢/KWH Excess

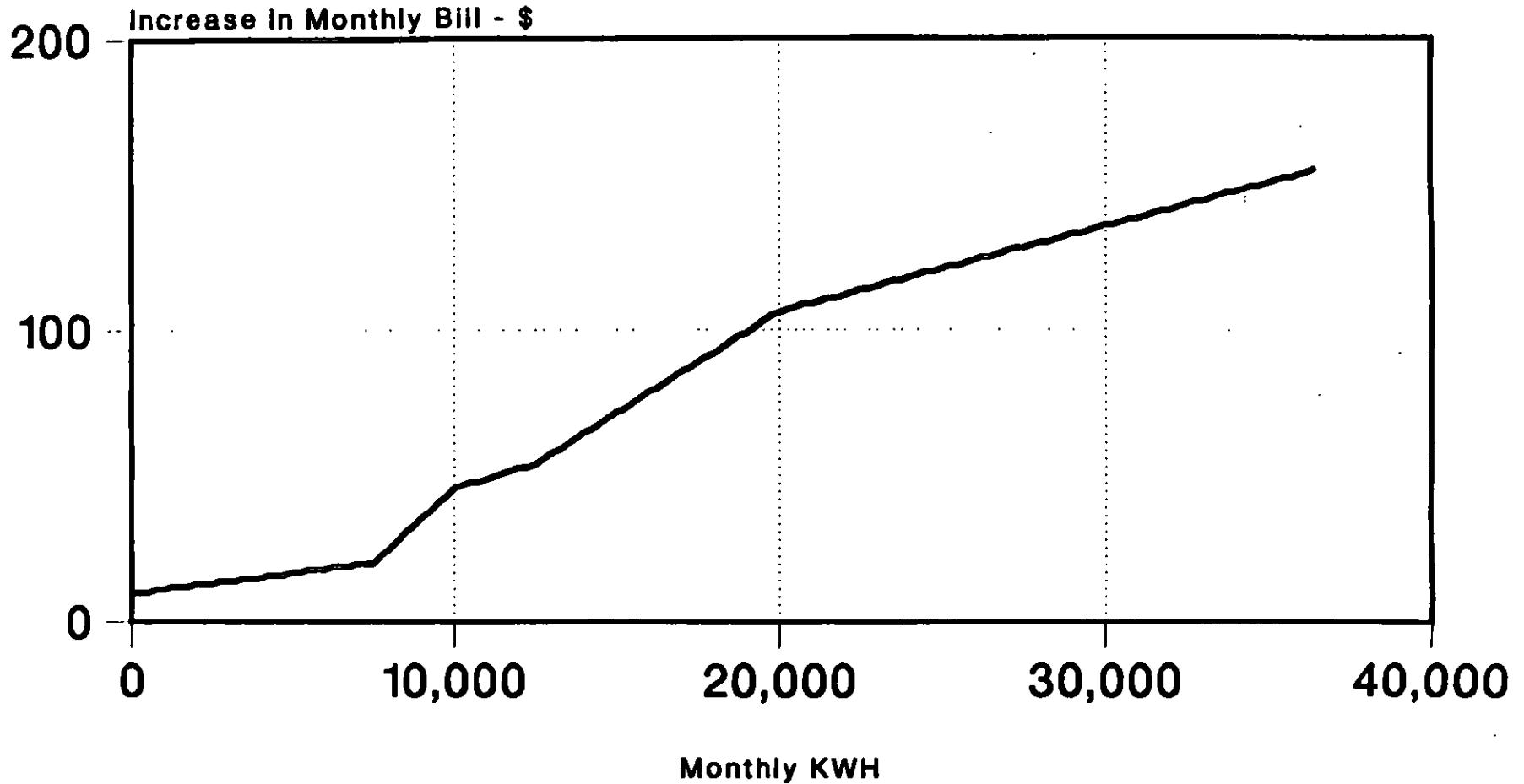
## Percent Increase of Proposed GS3 vs Present GS3 Rate Demand of 50 KW Base Rate Only



Present Rate	
7.00 \$/KW	125 KW 25 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
6.00 ¢/KWH	200 KWH/KW
5.10 ¢/KWH	Excess

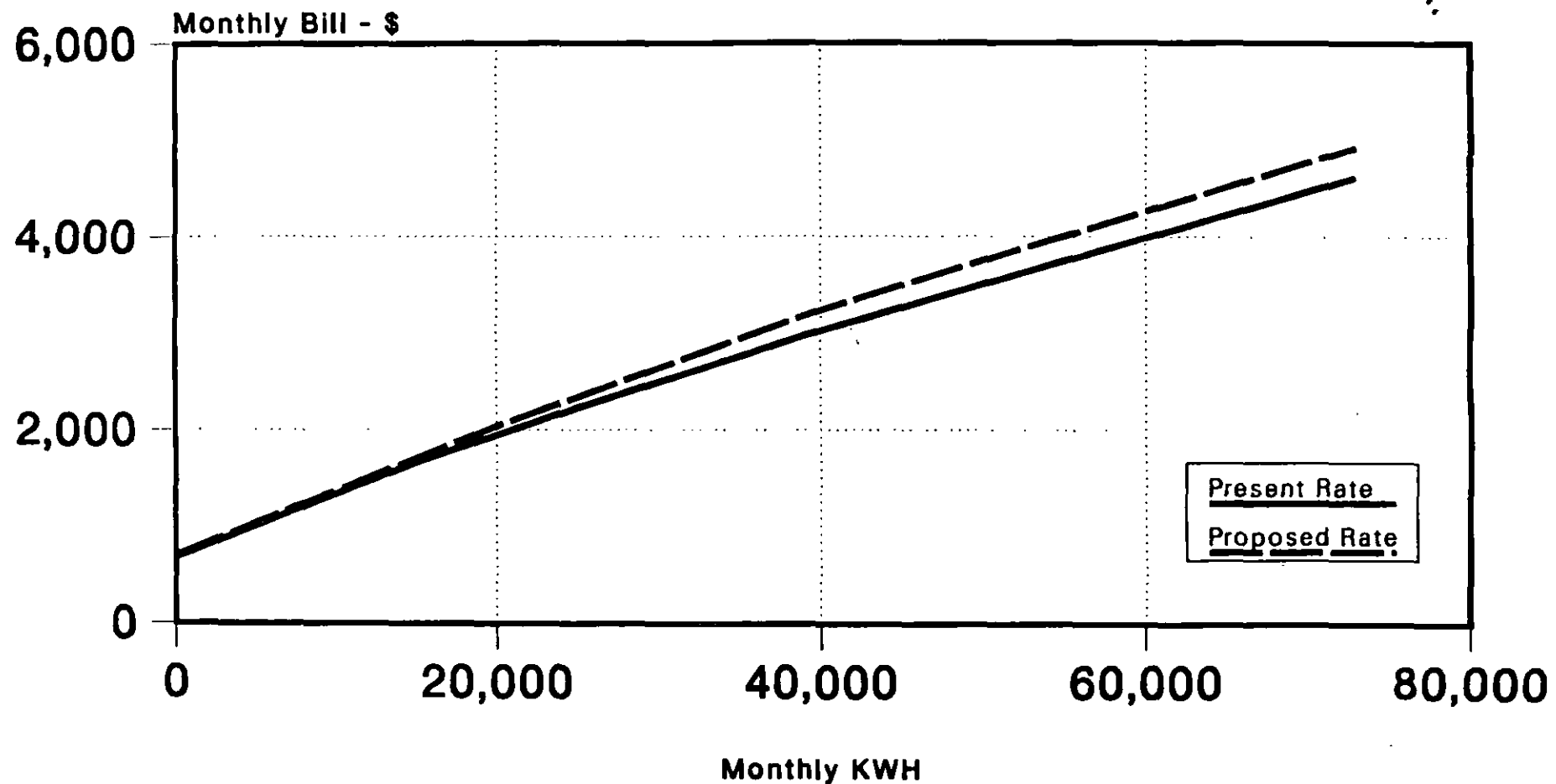
## Dollar Difference of Proposed GS3 vs Present GS3 Rate Demand of 50 KW Base Rate Only



Present Rate	
7.00 \$/KW	125 KW 25 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
6.00 ¢/KWH	200 KWH/KW
5.10 ¢/KWH	Excess

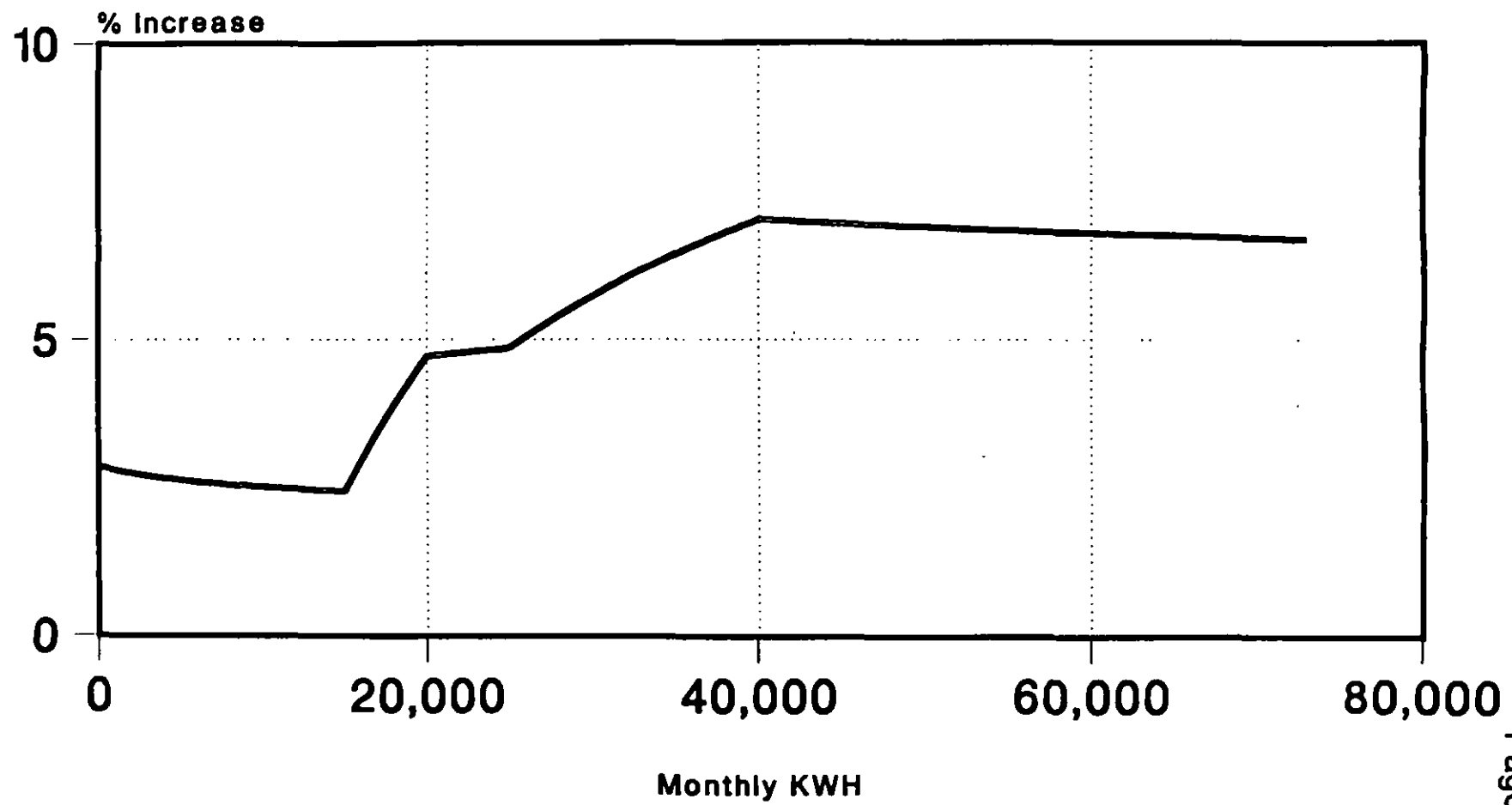
### Proposed GS3 vs Present GS3 Rate Demand of 100 KW Base Rate Only



Present Rate	
7.00 \$/KW	125 KW 25 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
6.00 ¢/KWH	200 KWH/KW
5.10 ¢/KWH	Excess

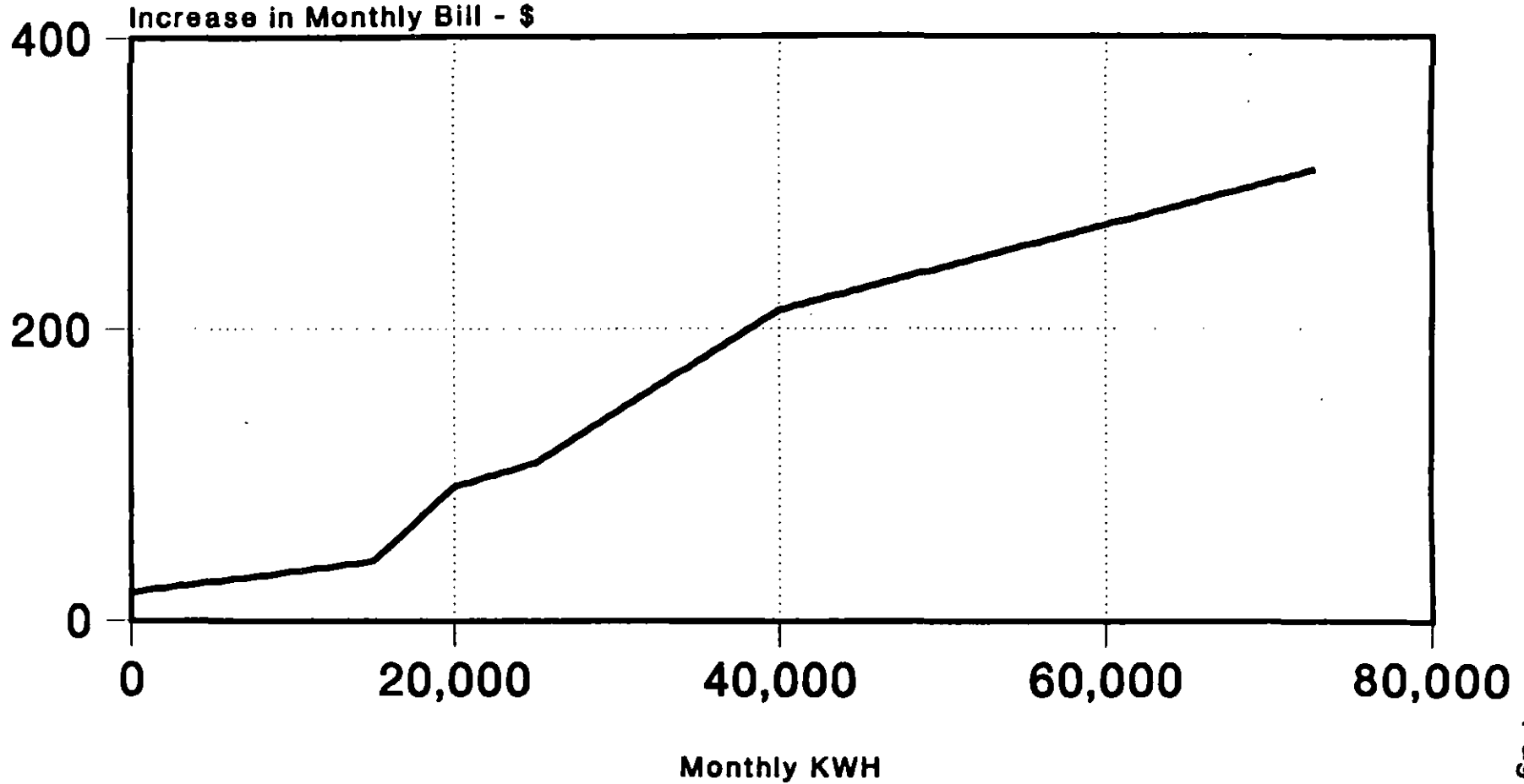
## Percent Increase of Proposed GS3 vs Present GS3 Rate Demand of 100 KW Base Rate Only



Present Rate	
7.00 \$/KW	125 KW 26 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
6.00 ¢/KWH	200 KWH/KW
5.10 ¢/KWH	Excess

## Dollar Difference of Proposed GS3 vs Present GS3 Rate Demand of 100 KW Base Rate Only

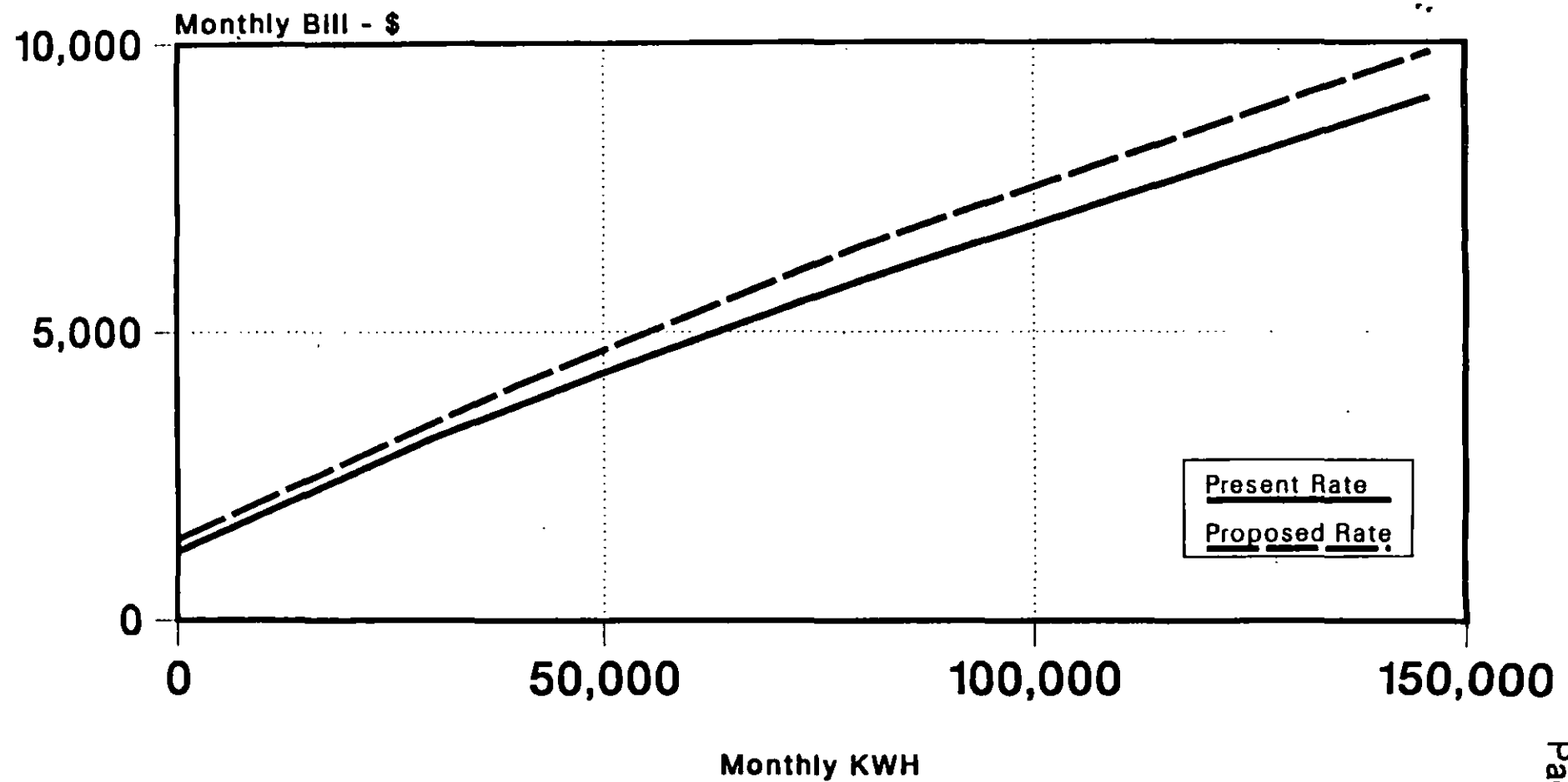


Present Rate	
7.00 \$/KW	125 KW 25 KW Minimum
4.65 \$/KW	Excess
5.70 ¢/KWH	150 KWH/KW
4.79 ¢/KWH	100 KWH/KW
4.41 ¢/KWH	150 KWH/KW
3.90 ¢/KWH	Excess

Proposed Rate	
7.00 \$/KW	ALL KW 25 KW Minimum
6.70 ¢/KWH	200 KWH/KW
6.00 ¢/KWH	200 KWH/KW
6.10 ¢/KWH	Excess



### Proposed GS3 vs Present GS3 Rate Demand of 200 KW Base Rate Only



**Present Rate**  
 7.00 \$/KW 125 KW 25 KW Minimum  
 4.65 \$/KW Excess  
  
 6.70 ¢/KWH 150 KWH/KW  
 4.79 ¢/KWH 100 KWH/KW  
 4.41 ¢/KWH 150 KWH/KW  
 3.90 ¢/KWH Excess

**Proposed Rate**  
 7.00 \$/KW ALL KW 25 KW Minimum  
  
 6.70 ¢/KWH 200 KWH/KW  
 6.00 ¢/KWH 200 KWH/KW  
 5.10 ¢/KWH Excess