

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY – PROPOSED RATES**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

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.

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		627,527	369,204	3,887	77,147	114,715	29,724	1,999	1,502
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	627,527	369,204	3,887	77,147	114,715	29,724	1,999	1,502
5	LATE PAY CHARGES PROPOSED		R11P	8,302	4,916	46	1,402	1,416	382	10	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTPP	635,829	374,120	3,933	78,549	116,131	30,106	2,009	1,502
7	ANNUALIZATION PROPOSED REVS		ANNP	7,924	6,709	41	1,056	798	203	(95)	(4)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	643,753	380,829	3,974	79,605	116,929	30,309	1,914	1,498
9	OTHER OPERATING REVENUES		ROOT	21,286	12,729	619	1,789	3,976	1,125	73	10
10	TOTAL OPERATING REVENUES		ROTP	665,039	393,558	4,593	81,404	120,905	31,434	1,987	1,508
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	122,840	78,120	2,887	10,651	16,461	4,748	307	147
13	OTHER OPER & MAINT EXPENSES		EEOT	195,833	149,017	2,927	15,805	15,575	4,170	459	588
14	TOTAL OPER & MAINT EXPENSES		EE00	318,673	227,137	5,814	26,456	32,036	8,916	766	735
<b>DEPRECIATION EXPENSE</b>											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	73,522	47,677	1,633	6,548	9,102	2,225	143	88
17	OTHER DEPRECIATION EXPENSE		EDOT	15,702	11,056	318	1,464	1,648	419	27	11
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	89,224	58,733	1,951	8,012	10,750	2,644	170	97
<b>TAXES</b>											
19	CAPITAL STOCK PROP LEVEL		ET1P	8,220	5,451	195	743	1,106	296	19	9
20	OTHER-W/O CAP STOCK		ET001	8,597	6,027	182	800	963	252	16	6
21	DEFERRED INCOME TAXES		TXTA	24,874	16,591	549	2,297	3,066	799	51	24
22	NET INVESTMENT TAX CREDIT		TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
23	GROSS RECEIPTS TAX		TXG	37,981	22,469	234	4,697	6,899	1,788	113	88
24	TOTAL PA INCOME TAX		TSIT1	9,520	280	(631)	3,098	5,466	1,370	66	47
25	TOTAL FED INC TAX		TFTX	12,518	(10,336)	(2,398)	8,224	14,893	3,735	170	130
26	TOTAL TAXES		TFIT1	99,784	39,342	(1,926)	19,697	32,024	8,135	428	303
27	TOTAL OPERATING EXPENSES		TEXP1	507,681	325,212	5,839	54,165	74,810	19,695	1,364	1,135
28	RETURN (LN 11 - 36)		PRERTN	157,358	68,346	(1,246)	27,239	46,095	11,739	623	373
29	TOTAL RATE BASE		RBX	1,814,993	1,223,795	41,488	165,257	226,608	60,200	3,904	2,150
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.67%	5.58%	-3.00%	16.48%	20.34%	19.50%	15.96%	17.35%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	46.29%	-91.58%	236.39%	282.43%	292.57%	272.03%	665.35%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,355	167	463	661	6,778	19,864	61
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	1,355	167	463	661	6,778	19,864	61
5	LATE PAY CHARGES PROPOSED		R11P	0	0	0	0	73	57	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTTP	1,355	167	463	661	6,851	19,921	61
7	ANNUALIZATION PROPOSED REVS		ANNP	(96)	38	(55)	(98)	(318)	(258)	(1)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	1,259	205	408	563	6,535	19,665	60
9	OTHER OPERATING REVENUES		ROOT	4	1	27	1	368	554	1
10	TOTAL OPERATING REVENUES		ROTP	1,263	206	435	564	6,903	20,219	61
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENANCE EXPENSES</b>										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	51	10	23	20	1,630	7,772	12
13	OTHER OPER & MAINT EXPENSES		EEOT	504	48	88	35	1,466	5,140	10
14	TOTAL OPER & MAINT EXPENSES		EE00	555	58	111	55	3,096	12,912	22
<b>DEPRECIATION EXPENSE</b>										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	30	6	3	12	910	5,139	7
17	OTHER DEPRECIATION EXPENSE		EDOT	3	0	7	1	165	584	0
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	33	6	10	13	1,075	5,723	7
<b>TAXES</b>										
19	CAPITAL STOCK PROP LEVEL		ET1P	3	1	5	1	109	282	1
20	OTHER-W/O CAP STOCK		ET001	1	0	5	0	95	248	0
21	DEFERRED INCOME TAXES		TXTA	7	2	20	3	304	1,156	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(3)	0	(34)	(48)	0
23	GROSS RECEIPTS TAX		TXG	74	12	24	33	388	1,160	4
24	TOTAL PA INCOME TAX		TSIT1	57	12	23	45	73	(387)	2
25	TOTAL FED INC TAX		TFTX	172	38	71	139	(1)	(2,319)	5
26	TOTAL TAXES		TFIT1	314	65	145	221	932	90	14
27	TOTAL OPERATING EXPENSES		TEXP1	902	129	266	289	5,103	18,725	43
28	RETURN (LN 11 - 36)		PRERTN	361	77	168	275	1,800	1,494	18
29	TOTAL RATE BASE		RBX	759	153	859	300	22,912	66,432	181
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	47.56%	50.33%	19.67%	91.67%	7.86%	2.25%	9.94%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2054.48%	2054.70%	360.15%	2269.08%	89.36%	13.12%	-369.31%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES PROPOSED  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES</b>											
<b>SALE OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		627,527	369,204	3,887	77,147	114,715	29,724	1,999	1,502
3	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	627,527	369,204	3,887	77,147	114,715	29,724	1,999	1,502
5	LATE PAY CHARGES PROPOSED		R11P	8,302	4,916	46	1,402	1,416	382	10	0
6	TOT ADJ'D SALE OF ELECTRICITY		RRTTP	635,829	374,120	3,933	78,549	116,131	30,106	2,009	1,502
7	ANNUALIZATION		ANNP	7,924	6,709	41	1,056	798	203	(95)	(4)
8	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	643,753	380,829	3,974	79,605	116,929	30,309	1,914	1,498
<b>OTHER OPERATING REVENUES</b>											
9	MISC SERVICE REVS (451)	S20	CW9 R20	(125)	(106)	(1)	(15)	(3)	0	0	0
10	DEMAND COMPONENT		RCW9 R20D	(88)	(74)	(1)	(10)	(2)	0	0	0
11	CUSTOMER COMPONENT		RCW9 R20C	(37)	(32)	(0)	(4)	(1)	0	0	0
<b>RENT-ELECTRIC PROPERTY</b>											
12	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30 R24	18,774	11,059	561	1,572	3,649	1,037	68	8
14	DEMAND COMPONENT		DP30 R23D	13,164	6,728	482	1,004	3,464	1,018	67	0
15	CUSTOMER COMPONENT		CP30 R23C	5,610	4,331	69	569	185	19	1	8
<b>OTHER ELECTRIC REVENUE</b>											
16	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30 R27	1,987	1,308	46	180	265	71	5	2
18	DEMAND COMPONENT		DP30 R27D	868	443	32	66	228	67	4	0
19	CUSTOMER COMPONENT		CP30 R27C	1,121	866	14	114	37	4	0	2
20	OTHER	S37	K929 R37	850	467	13	61	65	17	1	0
21	DEMAND COMPONENT		DK929 R37D	190	97	7	14	50	15	1	0
22	CUSTOMER COMPONENT		CK929 R37C	460	370	6	47	15	2	0	0
23	TOTAL OTHER OPERATING REVS		ROOT	21,286	12,729	619	1,799	3,976	1,124	74	11
24	DEMAND COMPONENT		ROOTD	14,132	7,194	531	1,074	3,739	1,100	72	0
25	CUSTOMER COMPONENT		ROOTC	7,154	5,535	88	725	236	24	1	11
26	TOTAL OPERATING REVENUES		ROTP	665,039	393,558	4,593	81,404	120,905	31,433	1,988	1,509
27	BASE FOR GROSS RECEIPTS TAX		RRBGP	643,753	380,829	3,974	79,605	116,929	30,309	1,914	1,498
28	GROSS RECEIPTS TAX @ 5.9%		TXGRP	37,981	22,469	234	4,897	6,899	1,768	113	88

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES PROPOSED  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES</b>										
<b>SALE OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,355	167	483	661	6,778	19,864	61
3	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	1,355	167	483	661	6,778	19,864	61
5	LATE PAY CHARGES PROPOSED		R11P	0	0	0	0	73	57	0
6	TOT ADJ'D SALE OF ELECTRICITY		RRTTP	1,355	167	483	661	6,851	19,921	61
7	ANNUALIZATION		ANNP	(86)	38	(55)	(98)	(316)	(256)	(1)
8	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	1,259	205	408	563	6,535	19,665	60
<b>OTHER OPERATING REVENUES</b>										
9	MISC SERVICE REVS (451)	S20	CW9 R20	0	0	0	0	(0)	0	0
10	DEMAND COMPONENT		RCW9 R20D	0	0	0	0	(0)	0	0
11	CUSTOMER COMPONENT		RCW9 R20C	0	0	0	0	(0)	0	0
<b>RENT-ELECTRIC PROPERTY</b>										
12	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30 R24	3	1	25	1	336	453	1
14	DEMAND COMPONENT		DP30 R23D	0	0	25	0	308	58	0
15	CUSTOMER COMPONENT		CP30 R23C	3	1	0	1	28	394	1
<b>OTHER ELECTRIC REVENUE</b>										
16	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30 R27	1	0	2	0	26	63	0
18	DEMAND COMPONENT		DP30 R27D	0	0	2	0	20	4	0
19	CUSTOMER COMPONENT		CP30 R27C	1	0	0	0	6	79	0
20	OTHER	S37	K929 R37	0	0	0	0	6	18	0
21	DEMAND COMPONENT		DK929 R37D	0	0	0	0	4	1	0
22	CUSTOMER COMPONENT		CK929 R37C	0	0	0	0	2	18	0
23	TOTAL OTHER OPERATING REVS		ROOT	4	1	28	1	367	554	1
24	DEMAND COMPONENT		ROOTD	0	0	27	0	332	63	0
25	CUSTOMER COMPONENT		ROOTC	4	1	0	1	35	490	1
26	TOTAL OPERATING REVENUES		ROTP	1,263	206	436	564	6,902	20,219	61
27	BASE FOR GROSS RECEIPTS TAX		RRBGP	1,259	205	408	563	6,535	19,665	60
28	GROSS RECEIPTS TAX @ 5.0%		TXGRP	74	12	24	33	386	1,160	4

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS

Line No.	input	Alloc	Output	Pa Jurisdiction Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>DERIVATION-</b>												
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>												
1	OPERATING REVENUES		ROTP	665,039	393,558	4,593	81,404	120,905	31,434	1,987	1,508	
	MINUS: OTHER OPERATING EXPENSES											
2	OP EXPENSES PRIOR INCOME TAX		OEBT	485,643	335,268	8,868	42,843	54,451	14,560	1,128	958	
3	EQUALS: TAXABLE INCOME		TAXI	179,396	58,290	(4,275)	38,561	66,454	16,844	859	550	
	PLUS: ADJUSTMENTS TO											
4	TAXABLE INCOME		TAT	(134,111)	(87,541)	(3,208)	(11,965)	(18,438)	(4,802)	(307)	(132)	
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	45,285	(29,251)	(7,483)	26,596	48,016	12,042	552	418	
<b>PA INCOME TAX CALCULATION</b>												
6	TAXABLE NET INCOME		TNI	45,285	(29,251)	(7,483)	26,596	48,016	12,042	552	418	
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01	TASI	50,007	32,057	1,167	4,417	6,703	1,670	107	52
8	PA TAXABLE INCOME		TSTI	95,292	2,806	(6,316)	31,013	54,719	13,712	659	470	
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%	
10	PA TAXABLE INCOME		TSTIF	95,292	2,806	(6,316)	31,013	54,719	13,712	659	470	
11	PA INCOME TAX @ 9.99%		GSIT	9,520	280	(631)	3,098	5,466	1,370	66	47	
12	PA TAX CREDITS	ITS20	RP01	TS20	0	0	0	0	0	0	0	
<b>PA INCOME TAX ADJUSTMENTS</b>												
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0	0	
14	TOTAL PA INCOME TAX		TSIT1	9,520	280	(631)	3,098	5,466	1,370	66	47	
<b>FEDERAL INC TAX CALCULATION</b>												
15	TAXABLE NET INCOME		TNI	45,285	(29,251)	(7,483)	26,596	48,016	12,042	552	418	
<b>DEDUCTIONS</b>												
16	PA INCOME TAX		GSIT	9,520	280	(631)	3,098	5,466	1,370	66	47	
17	TOTAL DEDUCTIONS		TSFS	9,520	280	(631)	3,098	5,466	1,370	66	47	
18	FEDERAL TAXABLE INCOME		TFTI	35,765	(29,531)	(6,852)	23,498	42,550	10,672	486	371	
19	FEDERAL INCOME TAX @ 35.0%		GFIT	12,518	(10,336)	(2,398)	8,224	14,892	3,735	170	130	
<b>FEDERAL INCOME TAX ADJUSTMENTS</b>												
20	TOTAL FEDERAL INCOME TAX		TFIT1	12,518	(10,336)	(2,398)	8,224	14,892	3,735	170	130	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>DERIVATION-</b>											
	<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>											
1	OPERATING REVENUES			ROTP	1,283	206	435	564	6,903	20,219	81	
	MINUS: OTHER OPERATING EXPENSES											
2	OP EXPENSES PRIOR INCOME TAX			OEBT	673	79	172	105	5,031	21,431	38	
3	EQUALS: TAXABLE INCOME			TAXI	590	127	263	459	1,872	(1,212)	25	
	PLUS: ADJUSTMENTS TO											
4	TAXABLE INCOME			TAT	(42)	(7)	(36)	(17)	(1,803)	(5,801)	(9)	
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS			TNI	548	120	227	442	69	(7,013)	16	
	<b>PA INCOME TAX CALCULATION</b>											
6	TAXABLE NET INCOME			TNI	548	120	227	442	69	(7,013)	16	
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01	TASI	18	4	3	7	659	3,139	4	
8	PA TAXABLE INCOME			TSTI	566	124	230	449	728	(3,874)	20	
9	PA APPORTIONMENT PERCENTAGE				100%	100%	100%	100%	100%	100%	100%	
10	PA TAXABLE INCOME			TSTIF	566	124	230	449	728	(3,874)	20	
11	PA INCOME TAX @ 9.99%			GSIT	57	12	23	45	73	(387)	2	
12	PA TAX CREDITS	ITS20	RP01	TS20	0	0	0	0	0	0	0	
	<b>PA INCOME TAX ADJUSTMENTS</b>											
13	ADJUSTMENTS			TSTA	0	0	0	0	0	0	0	
14	TOTAL PA INCOME TAX			TSIT1	57	12	23	45	73	(387)	2	
	<b>FEDERAL INC TAX CALCULATION</b>											
15	TAXABLE NET INCOME			TNI	548	120	227	442	69	(7,013)	16	
	<b>DEDUCTIONS</b>											
16	PA INCOME TAX			GSIT	57	12	23	45	73	(387)	2	
17	TOTAL DEDUCTIONS			TSFS	57	12	23	45	73	(387)	2	
18	FEDERAL TAXABLE INCOME			TFTI	491	108	204	397	(4)	(6,626)	14	
19	FEDERAL INCOME TAX @ 35.0%			GFIT	172	38	71	139	(1)	(2,319)	5	
	<b>FEDERAL INCOME TAX ADJUSTMENTS</b>											
20	TOTAL FEDERAL INCOME TAX			TFIT1	172	38	71	139	(1)	(2,319)	5	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2003  
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING EXPENSES</b>											
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION		EE30	122,840	78,120	2,887	10,651	16,461	4,746	307	147
3	O & M CUSTOMER ACCOUNTS		EE56	54,758	46,779	412	4,119	1,886	343	212	175
4	O & M CUST SVC & INFO		EE60	11,328	11,187	11	109	17	1	0	0
5	O & M SALES		EE65	3,638	1,859	136	277	957	281	19	0
6	O & M ADMIN & GENERAL		EE79	114,179	79,325	2,227	10,603	11,974	3,358	217	408
7	ADJUSTS TO O & M EXPENSES		EE99	11,930	9,887	141	697	741	187	11	5
8	TOTAL OPER & MAINT EXPENSES		EE00	318,673	227,137	5,814	26,456	32,036	8,916	766	735
9	DEMAND COMPONENT		EE00D	89,588	45,175	3,311	6,741	23,720	7,580	500	0
10	CUSTOMER COMPONENT		EE00C	229,085	181,962	2,503	19,715	8,316	1,336	266	735
11	DEPRECIATION & AMORTIZATION		ED00	89,224	58,733	1,951	8,012	10,750	2,844	170	97
12	DEMAND COMPONENT		ED00D	33,111	17,045	1,247	2,544	8,776	2,407	158	0
13	CUSTOMER COMPONENT		ED00C	56,113	41,688	704	5,468	1,974	237	12	97
	TAXES OTHER THAN INCOME										
14	EXCLUDING GROSS RECEIPTS		ET01	16,817	11,478	377	1,543	2,069	548	35	15
15	DEMAND COMPONENT		ET01D	6,497	3,323	244	494	1,710	502	33	0
16	CUSTOMER COMPONENT		ET01C	10,320	8,155	133	1,049	359	46	2	15
17											
18	GROSS RECEIPTS TAX		TXG	37,981	22,469	234	4,697	6,899	1,788	113	88
19	DEMAND COMPONENT		TXGD	14,756	8,147	50	2,169	1,991	1,421	101	72
20	CUSTOMER COMPONENT		TXGC	23,225	14,322	184	2,538	4,908	367	12	16
21	TOT DEFERRED INC TAXES		TXT	24,874	16,591	549	2,297	3,086	799	51	24
22	DEMAND COMPONENT		TXTD	9,580	4,863	381	737	2,537	745	49	(1)
23	CUSTOMER COMPONENT		TXTC	15,294	11,728	188	1,560	529	54	2	25
24	NET INVESTMENT TAX CREDIT		TX91	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
25	DEMAND COMPONENT		TX91D	(1,328)	(678)	(50)	(101)	(349)	(103)	(7)	0
26	CUSTOMER COMPONENT		TX91C	(598)	(462)	(7)	(61)	(20)	(2)	0	(1)
27	OP EXPENSES PRIOR INCOME TAX		OEBT	485,643	335,268	8,868	42,843	54,451	14,590	1,128	958
28	DEMAND COMPONENT		OEBTD	152,204	77,875	5,163	12,574	38,385	12,552	834	71
29	CUSTOMER COMPONENT		OEBTC	333,439	257,393	3,705	30,269	16,066	2,038	294	887
PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN											
30	TOTAL PA INCOME TAX		TSTX	9,520	280	(631)	3,098	5,466	1,370	68	47
31	DEMAND COMPONENT		TSTXD	5,778	(544)	(430)	933	4,462	1,257	61	0
32	CUSTOMER COMPONENT		TSTXC	3,743	825	(201)	2,166	1,004	113	5	47
33	TOTAL FED INC TAX		TFTX	12,518	(10,336)	(2,398)	8,224	14,893	3,735	170	130
34	DEMAND COMPONENT		TFTXD	10,780	(5,507)	(1,638)	2,385	12,083	3,422	157	(1)
35	CUSTOMER COMPONENT		TFTXC	1,730	(4,829)	(760)	5,859	2,810	313	13	130
36	TOTAL TAXES		TX99	99,784	39,342	(1,926)	19,697	32,024	8,135	428	303
37	DEMAND COMPONENT		TX99D	46,073	9,603	(1,462)	6,586	22,433	7,244	384	70
38	CUSTOMER COMPONENT		TX99C	53,714	29,740	(464)	13,112	9,591	891	34	232
39	TOTAL OPERATING EXPENSES		TOE	507,681	325,212	5,839	54,165	74,810	19,895	1,364	1,135
40	DEMAND COMPONENT		TOED	168,772	71,823	3,096	15,871	54,929	17,231	1,052	70
41	CUSTOMER COMPONENT		TOEC	338,912	253,390	2,743	38,295	19,881	2,464	312	1,064

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2003  
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
	<b>OPERATING EXPENSES</b>											
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION			EE30	51	10	23	20	1,630	7,772	12	
3	O & M CUSTOMER ACCOUNTS			EE56	289	0	1	0	130	409	0	
4	O & M CUST SVC & INFO			EE60	0	0	0	0	3	1	0	
5	O & M SALES			EE65	0	0	7	0	85	16	0	
6	O & M ADMIN & GENERAL			EE79	213	48	74	35	1,176	4,513	9	
7	ADJUSTS TO O & M EXPENSES			EE99	2	0	6	0	72	201	1	
8	TOTAL OPER & MAINT EXPENSES			EE00	555	58	111	55	3,098	12,912	22	
9	DEMAND COMPONENT			EE00D	0	0	90	0	2,077	393	0	
10	CUSTOMER COMPONENT			EE00C	555	58	21	55	1,019	12,519	22	
11	DEPRECIATION & AMORTIZATION			ED00	33	6	10	13	1,075	5,723	7	
12	DEMAND COMPONENT			ED00D	0	0	7	0	780	147	0	
13	CUSTOMER COMPONENT			ED00C	33	6	3	13	295	5,576	7	
	TAXES OTHER THAN INCOME											
14	EXCLUDING GROSS RECEIPTS			ET01	4	1	10	1	204	528	1	
15	DEMAND COMPONENT			ET01D	0	0	10	0	152	29	0	
16	CUSTOMER COMPONENT			ET01C	4	1	0	1	52	499	1	
17												
18	GROSS RECEIPTS TAX			TXG	74	12	24	33	386	1,160	4	
19	DEMAND COMPONENT			TXGD	0	0	0	29	0	787	0	
20	CUSTOMER COMPONENT			TXGC	74	12	24	4	386	373	4	
21	TOT DEFERRED INC TAXES			TXT	7	2	20	3	304	1,156	2	
22	DEMAND COMPONENT			TXTD	(1)	0	19	0	226	43	0	
23	CUSTOMER COMPONENT			TXTC	8	2	1	3	78	1,113	2	
24	NET INVESTMENT TAX CREDIT			TX91	0	0	(3)	0	(34)	(48)	0	
25	DEMAND COMPONENT			TX91D	0	0	(3)	0	(31)	(6)	0	
26	CUSTOMER COMPONENT			TX91C	0	0	0	0	(3)	(42)	0	
27	OP EXPENSES PRIOR INCOME TAX			OEBT	673	79	172	105	5,031	21,431	36	
28	DEMAND COMPONENT			OEBTD	(1)	0	123	29	3,204	1,393	0	
29	CUSTOMER COMPONENT			OEBTC	674	79	49	76	1,827	20,038	36	
	PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATE:											
30	TOTAL PA INCOME TAX			TSTX	57	12	23	45	73	(387)	2	
31	DEMAND COMPONENT			TSTXD	0	0	21	0	41	(23)	0	
32	CUSTOMER COMPONENT			TSTXC	57	12	2	45	32	(364)	0	
33	TOTAL FED INC TAX			TFTX	172	38	71	139	(1)	(2,319)	5	
34	DEMAND COMPONENT			TFTXD	1	0	64	0	(48)	(107)	0	
35	CUSTOMER COMPONENT			TFTXC	171	38	6	139	47	(2,213)	5	
36	TOTAL TAXES			TX99	314	65	145	221	932	90	14	
37	DEMAND COMPONENT			TX99D	0	0	111	29	340	723	0	
38	CUSTOMER COMPONENT			TX99C	314	65	33	192	592	(834)	12	
39	TOTAL OPERATING EXPENSES			TOE	902	129	266	289	5,103	18,725	43	
40	DEMAND COMPONENT			TOED	0	0	208	29	3,197	1,263	0	
41	CUSTOMER COMPONENT			TOEC	902	129	57	260	1,906	17,461	41	

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

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

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

As indicated in the preface, PPL Electric submits that, for its system, demand-related primary and secondary distribution costs should be allocated by the class maximum demand 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.

In response to the Commission's filing regulations at Regulations IV-E-1, PPL Electric has made a cost allocation study at present and proposed rate levels in addition to the Section III and IV studies. The results of these studies using the average and excess demand allocation method are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit on page 160.

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		477,098	288,095	3,350	56,687	78,217	21,377	1,629	1,876
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	477,098	288,095	3,350	56,687	78,217	21,377	1,629	1,876
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	7,572	4,483	42	1,278	1,292	349	8
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	484,670	292,578	3,392	57,965	79,509	21,726	1,637	1,876
7	ANNUALIZATION PRESENT REVENUES		ANN	5,894	5,170	35	765	541	153	(77)	(8)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	490,564	297,748	3,427	58,730	80,050	21,879	1,560	1,870
9	OTHER OPERATING REVENUES		ROOT	21,288	12,772	579	1,799	3,946	1,155	77	11
	TOTAL OPERATING REVENUES		ROT	511,850	310,520	4,006	60,529	83,996	23,034	1,637	1,881
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENENCE EXPENSES</b>											
10	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
11	DISTRIBUTION		EE30	122,840	77,902	2,754	10,612	16,660	4,977	325	147
12	OTHER OPER & MAINT EXPENSES		EEOT	195,833	148,861	2,835	15,777	15,717	4,331	477	588
13	TOTAL OPER & MAINT EXPENSES		EE00	318,673	226,763	5,589	26,389	32,377	9,308	802	735
<b>DEPRECIATION EXPENSE</b>											
14	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
15	DISTRIBUTION		ED30	73,522	47,577	1,573	6,529	9,194	2,331	151	86
16	OTHER DEPREC EXP		EDOT	15,703	11,036	304	1,461	1,667	438	29	11
	TOTAL DEPRECIATION AND										
17	AMORTIZATION EXPENSE		ED00	89,225	58,613	1,877	7,990	10,861	2,769	180	97
<b>TAXES</b>											
18	CAPITAL STOCK PRESENT LEVEL		ET1	8,220	5,437	186	741	1,118	310	20	9
19	OTHER-W/O CAP STOCK		ET001	8,597	6,017	174	799	972	264	17	6
20	DEFERRED INCOME TAXES		TXTA	24,873	16,534	528	2,284	3,118	846	53	23
21	NET INVESTMENT TAX CREDIT		TX93	(1,924)	(1,142)	(54)	(161)	(367)	(108)	(7)	(1)
22	GROSS RECEIPTS TAX		TXG	28,943	17,567	202	3,465	4,723	1,291	92	110
23	TOTAL PA INCOME TAX		TSIT1	(4,820)	(7,416)	(643)	1,154	1,941	510	27	82
24	TOTAL FED INC TAX		TFTX	(32,703)	(34,579)	(2,419)	2,099	3,751	996	44	240
25	TOTAL TAXES		TFIT1	30,575	2,053	(2,043)	10,329	15,140	4,075	244	469
26	TOTAL OPERATING EXPENSES		TEXP1	438,473	287,429	5,423	44,708	58,378	16,152	1,226	1,301
	<b>RETURN (LN 11 - 36)</b>		PRERT1	73,377	23,091	(1,417)	15,821	25,618	6,882	411	580
27	<b>TOTAL RATE BASE</b>		RBX	1,814,993	1,219,950	39,913	164,648	230,059	63,420	4,157	2,146
	<b>RATE OF RETURN (LN 47 / LN 48)</b>		PRRTR	4.04%	1.89%	-3.55%	9.61%	11.14%	10.85%	9.89%	27.03%
	<b>CLASS RATE IN % OF TOTAL</b>		PRCLR1	100.00%	46.82%	-87.82%	237.88%	275.44%	268.41%	244.56%	668.52%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-8	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,886	243	371	660	4,924	17,755	28
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			1,886	243	371	660	4,924	17,755	28
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	RRT	0	0	0	0	87	62	1
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	1,886	243	371	660	4,991	17,807	29
7	ANNUALIZATION PRESENT REVENUES		ANN	(140)	54	(43)	(97)	(238)	(224)	(1)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,746	297	328	563	4,755	17,583	0
9	OTHER OPERATING REVENUES		ROOT	4	1	27	1	348	568	1
	TOTAL OPERATING REVENUES		ROT	1,750	298	355	564	5,103	18,151	1
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENENCE EXPENSES</b>										
10	TRANSMISSION		EE20	0	0	0	0	0	0	0
11	DISTRIBUTION		EE30	51	10	23	20	1,578	7,770	12
12	OTHER OPER & MAINT EXPENSES		EEOT	504	48	88	35	1,429	5,138	10
13	TOTAL OPER & MAINT EXPENSES		EE00	555	58	111	55	3,007	12,908	22
<b>DEPRECIATION EXPENSE</b>										
14	TRANSMISSION		ED20	0	0	0	0	0	0	0
15	DISTRIBUTION		ED30	30	6	3	12	885	5,139	7
16	OTHER DEPREC EXP		EDOT	3	0	7	1	161	584	0
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	33	6	10	13	1,048	5,723	7
<b>TAXES</b>										
18	CAPITAL STOCK PRESENT LEVEL		ET1	3	1	5	1	106	282	1
19	OTHER-W/O CAP STOCK		ET001	1	0	5	0	92	247	0
20	DEFERRED INCOME TAXES		TXTA	7	2	20	3	294	1,152	2
21	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(32)	(50)	0
22	GROSS RECEIPTS TAX		TXG	103	18	19	33	281	1,037	2
23	TOTAL PA INCOME TAX		TSIT1	102	21	16	45	(79)	(579)	(1)
24	TOTAL FED INC TAX		TFTX	316	65	48	139	(474)	(2,924)	(5)
25	TOTAL TAXES		TFIT1	532	107	110	221	178	(848)	(1)
26	TOTAL OPERATING EXPENSES		TEXP1	1,120	171	231	289	4,231	17,782	28
	RETURN (LN 11 - 36)		PRERTN	630	127	124	275	872	369	(27)
27	TOTAL RATE BASE		RBX	758	153	866	299	22,299	66,154	181
	RATE OF RETURN (LN 47 / LN 48)		PRRTR	83.11%	83.01%	14.32%	91.97%	3.91%	0.56%	-14.92%
	CLASS RATE IN % OF TOTAL		PRCLRT	2055.83%	2053.18%	354.18%	2274.97%	96.73%	13.80%	-368.98%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		627,527	369,204	3,887	77,147	114,715	29,724	1,999	1,502
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	627,527	369,204	3,887	77,147	114,715	29,724	1,999	1,502
5	LATE PAY CHARGES PROPOSED		R11P	8,302	4,916	48	1,402	1,416	382	10	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTTP	635,829	374,120	3,933	78,549	116,131	30,106	2,009	1,502
7	ANNUALIZATION PROPOSED REVS		ANNP	7,924	6,709	41	1,056	798	203	(95)	(4)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	643,753	380,829	3,974	79,605	116,929	30,309	1,914	1,498
9	OTHER OPERATING REVENUES		ROOT	21,286	12,740	581	1,794	3,967	1,162	77	11
10	TOTAL OPERATING REVENUES		ROTTP	665,039	393,569	4,555	81,399	120,896	31,471	1,991	1,509
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	122,840	77,902	2,754	10,612	16,660	4,977	325	147
13	OTHER OPER & MAINT EXPENSES		EEOT	195,833	148,861	2,835	15,777	15,717	4,331	477	588
14	TOTAL OPER & MAINT EXPENSES		EE00	318,673	226,763	5,589	26,389	32,377	9,308	802	735
<b>DEPRECIATION EXPENSE</b>											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	73,522	47,577	1,573	6,529	9,194	2,331	151	86
17	OTHER DEPRECIATION EXPENSE		EDOT	15,703	11,036	304	1,461	1,667	438	29	11
<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>											
18	AMORTIZATION EXPENSE		ED00	89,225	58,613	1,877	7,990	10,861	2,769	180	97
<b>TAXES</b>											
19	CAPITAL STOCK PROP LEVEL		ET1P	8,220	5,437	186	741	1,118	310	20	9
20	OTHER-W/O CAP STOCK		ET001	8,597	6,017	174	799	972	284	17	6
21	DEFERRED INCOME TAXES		TXTA	24,873	16,534	528	2,284	3,118	848	53	23
22	NET INVESTMENT TAX CREDIT		TX93	(1,924)	(1,142)	(54)	(161)	(367)	(108)	(7)	(1)
23	GROSS RECEIPTS TAX		TXG	37,981	22,469	234	4,697	6,899	1,788	113	88
24	TOTAL PA INCOME TAX		TSIT1	9,520	355	(593)	3,111	5,398	1,300	60	47
25	TOTAL FED INC TAX		TFTX	12,517	(10,075)	(2,281)	8,289	14,653	3,487	148	130
26	TOTAL TAXES		TFIT1	99,784	39,595	(1,786)	19,740	31,791	7,887	404	302
27	TOTAL OPERATING EXPENSES		TEXP1	507,682	324,971	5,680	54,119	75,029	19,964	1,388	1,134
28	RETURN (LN 11 - 36)		PRERTN	157,357	68,598	(1,125)	27,280	45,867	11,507	605	375
29	TOTAL RATE BASE		RBX	1,814,993	1,219,950	39,913	164,648	230,059	63,420	4,157	2,148
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.67%	5.62%	-2.82%	16.57%	19.94%	18.14%	14.55%	17.47%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	46.78%	-87.87%	237.87%	275.74%	268.58%	244.80%	689.06%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,355	167	463	661	6,778	19,864	61
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	1,355	167	463	661	6,778	19,864	61
6	LATE PAY CHARGES PROPOSED		R11P	0	0	0	0	73	57	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTP	1,355	167	463	661	6,851	19,921	61
7	ANNUALIZATION PROPOSED REVS		ANNP	(96)	38	(55)	(98)	(316)	(256)	(1)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	1,259	205	408	563	6,535	19,665	60
9	OTHER OPERATING REVENUES		ROOT	4	1	27	1	350	571	1
10	TOTAL OPERATING REVENUES		ROTP	1,263	206	435	564	6,885	20,238	61
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENANCE EXPENSES</b>										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	51	10	23	20	1,578	7,770	12
13	OTHER OPER & MAINT EXPENSES		EEOT	504	48	88	35	1,429	5,138	10
14	TOTAL OPER & MAINT EXPENSES		EE00	555	58	111	55	3,007	12,908	22
<b>DEPRECIATION EXPENSE</b>										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	30	6	3	12	885	5,139	7
17	OTHER DEPRECIATION EXPENSE		EDOT	3	0	7	1	161	584	0
<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>										
18	AMORTIZATION EXPENSE		ED00	33	6	10	13	1,046	5,723	7
<b>TAXES</b>										
19	CAPITAL STOCK PROP LEVEL		ET1P	3	1	5	1	106	282	1
20	OTHER-W/O CAP STOCK		ET001	1	0	5	0	92	247	0
21	DEFERRED INCOME TAXES		TXTA	7	2	20	3	294	1,152	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(32)	(50)	0
23	GROSS RECEIPTS TAX		TXG	74	12	24	33	386	1,160	4
24	TOTAL PA INCOME TAX		TSIT1	57	12	23	45	87	(384)	2
25	TOTAL FED INC TAX		TFTX	172	38	71	139	51	(2,310)	6
26	TOTAL TAXES		TFIT1	314	65	146	221	984	97	14
27	TOTAL OPERATING EXPENSES		TEXP1	902	129	267	289	5,037	18,728	43
28	RETURN (LN 11 - 36)		PRRTN	361	77	168	275	1,848	1,508	18
29	TOTAL RATE BASE		RBX	758	153	666	299	22,299	66,154	181
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	47.63%	50.33%	19.40%	91.97%	8.29%	2.28%	9.94%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2057.18%	2054.70%	354.46%	2276.49%	96.78%	13.86%	-369.31%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>PLANT IN SERVICE</b>											
1	TRANSMISSION		P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	2,963,469	1,945,911	65,897	267,063	399,522	110,672	7,261	2,531
3	GENERAL & INTANGIBLE		P0T1	334,277	238,992	6,306	31,483	33,705	8,998	589	201
4	TOTAL-PLANT IN SERVICE		P00	3,297,746	2,185,903	72,203	298,546	433,227	119,670	7,850	2,732
<b>DEPRECIATION RESERVE</b>											
5	TRANSMISSION		A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	1,094,868	722,119	22,728	99,435	137,890	37,737	2,493	406
7	GENERAL PLANT		A88	117,227	84,162	2,211	11,041	11,820	3,155	207	71
8	INTANGIBLE PLANT		A95	3,955	2,839	75	372	399	107	7	2
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,216,050	809,120	25,012	110,848	150,109	40,999	2,707	479
10	TOTAL NET PLANT IN SERVICE		P01	2,081,696	1,376,783	47,191	187,698	283,118	78,671	5,143	2,253
11	SUBRACTIVE ADJUSTMENTS		PLDED	309,461	183,286	8,375	26,681	60,353	17,407	1,129	142
12	ADDITIVE ADJUSTMENTS		PLADD	2,201	1,445	49	198	297	82	5	2
13	TOTAL NET ORIG COST RATE BASE		NOP	1,774,436	1,194,942	38,865	161,215	223,062	61,346	4,019	2,113
14	WORKING CAPITAL		W00	40,557	25,008	1,048	3,433	6,997	2,074	138	33
15	TOTAL RATE BASE		RBX	1,814,993	1,219,950	39,913	164,648	230,059	63,420	4,157	2,146

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-8	LPEP	ISA	GH	SL/AL	L5-S
<b>PLANT IN SERVICE</b>										
1	TRANSMISSION		P20	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	882	180	2,558	354	37,267	123,171	216
3	GENERAL & INTANGIBLE		P0T1	68	12	206	23	3,238	9,441	14
4	TOTAL PLANT IN SERVICE		P00	950	192	2,764	377	40,505	132,612	230
<b>DEPRECIATION RESERVE</b>										
5	TRANSMISSION		A20	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	142	29	1,466	57	12,583	57,753	35
7	GENERAL PLANT		A88	24	4	72	8	1,136	3,311	5
8	INTANGIBLE PLANT		A95	1	0	2	0	38	112	0
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	167	33	1,540	65	13,757	61,176	40
10	TOTAL NET PLANT IN SERVICE		P01	783	159	1,224	312	26,748	71,436	190
11	SUBRACTIVE ADJUSTMENTS		PLDED	41	8	399	18	5,101	6,514	11
12	ADDITIVE ADJUSTMENTS		PLADD	1	0	2	0	28	91	0
13	TOTAL NET ORIG COST RATE BASE		NOP	743	151	827	296	21,875	85,013	179
14	WORKING CAPITAL		W00	15	2	39	3	624	1,141	2
15	TOTAL RATE BASE		RBX	758	153	866	299	22,299	86,154	181

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 SUMMARY OF ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>I CUSTOMERS, WEIGHTED</b>											
<b>A-EXPRESSED IN \$1,000</b>											
1	METER INVESTMENT	CW1		227,206	158,692	6,800	21,335	25,997	5,582	274	2,532
2	ALLOCATOR		RCW1	100.00%	69.845%	2.993%	9.390%	11.442%	2.457%	0.121%	1.114%
3	METER READING EXPENSE	CW2		9,765,620	8,453,060	102,690	1,018,770	157,640	6,980	240	750
4	ALLOCATOR		RCW2	100.00%	86.560%	1.052%	10.432%	1.613%	0.071%	0.002%	0.008%
5	LATE PAYMENTS	CW4		7,571	4,483	42	1,278	1,292	349	8	0
6	ALLOCATOR		RCW4	100.00%	59.213%	0.555%	16.880%	17.065%	4.610%	0.108%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5		18,999	16,219	61	784	938	206	159	131
8	ALLOCATOR		RCW5	100.00%	85.368%	0.322%	4.126%	4.839%	1.085%	0.839%	0.690%
9	CUSTOMER DEPOSITS	CW8		15,039	10,074	79	1,977	2,467	341	0	20
10	ALLOCATOR		RCW6	100.00%	66.987%	0.525%	13.146%	16.401%	2.265%	0.000%	0.133%
11	CUSTOMER ADVANCES	CW7		160,021	0	0	138,590	21,431	0	0	0
12	ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.607%	13.393%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>											
13	LINE TRANSFORMERS, CUST COMP	CW8		1,405,153	1,166,954	14,244	172,481	44,964	0	0	0
14	ALLOCATOR		RCW8	100.00%	83.048%	1.014%	12.275%	3.200%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1,385,635	1,169,970	14,268	161,373	35,433	0	0	0
16	ALLOCATOR		RCW9	100.00%	84.436%	1.030%	11.646%	2.557%	0.000%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>											
17	END OF YEAR CUSTOMERS	C10		1,329,781	1,149,925	13,969	138,590	21,431	947	32	102
18	ALLOCATOR		RC10	100.00%	86.476%	1.050%	10.422%	1.612%	0.071%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30		1,328,660	1,149,925	13,969	138,590	21,431	0	0	0
20	ALLOCATOR		RC30	100.00%	86.548%	1.051%	10.431%	1.613%	0.000%	0.000%	0.000%
<b>III DEMANDS (1,000 KWH)</b>											
21	TRANSMISSION LEVEL DEMANDS	D10		6,724,775	2,719,280	177,066	404,211	1,458,704	878,725	58,401	455,198
22	ALLOCATOR		RD10	100.00%	40.436%	2.633%	6.011%	21.891%	13.067%	0.868%	6.769%
23	PRIMARY LEVEL DEMANDS	D20		5,836,090	2,719,280	177,066	404,211	1,458,704	878,725	58,401	0
24	ALLOCATOR		RD20	100.00%	46.595%	3.034%	6.928%	24.995%	16.057%	1.001%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		5,839,841	3,259,454	238,549	486,157	1,678,055	0	0	0
26	ALLOCATOR		RD30	100.00%	55.813%	4.085%	8.325%	28.735%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		5,811,360	3,259,454	238,549	486,157	1,678,055	0	0	0
28	ALLOCATOR		RD30K	100.00%	56.088%	4.105%	8.368%	28.875%	0.000%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>											
29	AREA LIGHTING ONLY	K403		1	0	0	0	0	0	0	0
30	ALLOCATOR		RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405		1	0	0	0	0	0	0	0
32	ALLOCATOR		RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407		1	0	0	0	0	0	0	0
34	ALLOCATOR		RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		1	1	0	0	0	0	0	0
36	ALLOCATOR		RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>V ENERGY</b>											
37	MWH SALES UNANNUALIZED	ES15		35,339,320	12,855,642	402,851	1,883,688	8,058,340	5,418,356	371,689	3,254,650
38	ALLOCATOR		RES15	100.00%	36.376%	1.140%	5.330%	22.803%	15.332%	1.052%	9.210%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 SUMMARY OF ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>I CUSTOMERS, WEIGHTED</b>										
<b>A-EXPRESSED IN \$1,000</b>										
1	METER INVESTMENT	CW1		882	179	91	355	4,272	0	215
2	ALLOCATOR		RCW1	0.388%	0.079%	0.040%	0.156%	1.880%	0.000%	0.095%
3	METER READING EXPENSE	CW2		210	30	10	10	25,320	0	40
4	ALLOCATOR		RCW2	0.002%	0.000%	0.000%	0.000%	0.259%	0.000%	0.000%
5	LATE PAYMENTS	CW4		0	0	0	0	67	52	0
6	ALLOCATOR		RCW4	0.000%	0.000%	0.000%	0.000%	0.885%	0.687%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5		220	0	0	0	29	251	0
8	ALLOCATOR		RCW5	1.156%	0.000%	0.000%	0.000%	0.152%	1.323%	0.000%
9	CUSTOMER DEPOSITS	CW6		0	0	0	0	60	22	0
10	ALLOCATOR		RCW6	0.000%	0.000%	0.000%	0.000%	0.400%	0.145%	0.000%
11	CUSTOMER ADVANCES	CW7		0	0	0	0	0	0	0
12	ALLOCATOR		RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>										
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	0	5,267	1,243	0
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.000%	0.375%	0.088%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	0	4,591	0	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.000%	0.331%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>										
17	END OF YEAR CUSTOMERS	C10		28	4	1	1	3,445	1,300	6
18	ALLOCATOR		RC10	0.002%	0.000%	0.000%	0.000%	0.259%	0.088%	0.000%
19	SECONDARY CUSTOMERS	C30		0	0	0	0	3,445	1,300	0
20	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.000%	0.259%	0.088%	0.000%
<b>III DEMANDS (1,000 KWH)</b>										
21	TRANSMISSION LEVEL DEMANDS	D10		256,707	65,780	25,959	73,830	115,997	23,706	11,211
22	ALLOCATOR		RD10	3.817%	0.978%	0.386%	1.098%	1.725%	0.353%	0.167%
23	PRIMARY LEVEL DEMANDS	D20		0	0	0	0	115,997	23,706	0
24	ALLOCATOR		RD20	0.000%	0.000%	0.000%	0.000%	1.988%	0.406%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		0	0	0	0	149,145	28,481	0
26	ALLOCATOR		RD30	0.000%	0.000%	0.000%	0.000%	2.554%	0.488%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		0	0	0	0	149,145	0	0
28	ALLOCATOR		RD30K	0.000%	0.000%	0.000%	0.000%	2.566%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>										
29	AREA LIGHTING ONLY	K403		0	0	0	0	0	1	0
30	ALLOCATOR		RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405		0	0	0	0	0	1	0
32	ALLOCATOR		RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407		0	0	1	0	0	0	0
34	ALLOCATOR		RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		0	0	0	0	0	0	0
36	ALLOCATOR		RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>V ENERGY</b>										
37	MWH SALES UNANNUALIZED	ES15		1,879,988	439,554	59,922	215,131	381,585	110,981	6,963
38	ALLOCATOR		RES15	5.320%	1.244%	0.170%	0.609%	1.080%	0.314%	0.020%

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

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

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

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 Historic 1. Wherever appropriate, classification of accounts is shown.

Because it is not feasible to analyze directly all distribution plant accounts as of December 31, 2004, the results of an analysis of the accounts as of December 31, 2003 were applied to the December 31, 2004 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 Historic 1.

PPL ELECTRIC UTILITIES CORPORATION  
SUMMARY  
FUNCTIONALIZATION OF PLANT IN SERVICE  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003  
(\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>PLANT IN SERVICE</u>
1	INTANGIBLE PLANT	Q85	301-303	21,797
	TRANSMISSION PLANT			
2	TRANSMISSION FUNCTION	Q20	350-359	963,462
	DISTRIBUTION PLANT			
3	LAND		360.2	10,986
4	LAND RIGHTS		360.4	53,243
5	STRUCTURES & IMPROVEMENTS		361	24,232
6	STATION EQUIPMENT		362	234,533
7	POLES, TOWERS AND FIXTURES		364.0	657,527
8	OVERHEAD CONDUCTORS & DEVICES		365	510,039
9	UNDERGROUND CONDUIT		366	110,789
10	UNDERGROUND CONDUCTORS & DEVICES		367	275,921
11	LINE TRANSFORMERS		368	329,283
12	SERVICES		369	451,261
13	METERS		370	227,475
14	AREA LIGHTING FIXTURES		371	5,281
15	STREET LIGHTING		373	75,512
16	TOTAL DISTRIBUTION PLANT			2,968,083
17	GENERAL PLANT	Q88	389-399	331,227
18	TOTAL ELECTRIC PLANT IN SERVICE			4,282,589

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ACCOUNT 365 SUBFUNCTIONALIZATION  
 OVERHEAD CONDUCTORS & DEVICES

PER DISTRIBUTION ENGR

	<u>UNIT CODE</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>INVESTMENT</u>	<u>SUBFUNCTION</u>
1	625110	COPPER 1/0 & BELOW 1/C	37,842,536	3,645,979	SECONDARY
2	625112	COPPER 2/0 - 4/0 1/C	17,577,162	3,328,090	PRIMARY
3	625113	COPPER 350 - 500 KCM 1/C	881,653	357,059	SECONDARY
4	625115	COPPER 750 - 1000 KCM 1/C	10,169	25,787	SECONDARY
5	625210	ALUMINUM 1/0 & BELOW 1/C	181,681,929	152,241,049	SECONDARY
6	625212	ALUMINUM 2/0 - 4/0 1/C	27,644,891	20,380,804	PRIMARY
7	625213	ALUMINUM 350 - 500 KCM 1/C	45,836,192	85,776,380	PRIMARY
8	625215	ALUMINUM 750 KCM 1/C	3,093,051	15,202,149	SECONDARY
9	625216	ALUMINUM 1000 KCM 1/C	26,073	357,254	SECONDARY
10	625220	ALUMINUM 1/0 & BELOW 2/C	4,852,866	2,768,027	SECONDARY
11	625222	ALUMINUM 2/0 - 4/0 2/C	185	349	SECONDARY
12	625230	ALUMINUM 1/0 & BELOW 3/C	24,297,581	58,548,372	SECONDARY
13	625232	ALUMINUM 2/0 - 4/0 3/C	7,928,869	29,168,492	SECONDARY
14	625240	ALUMINUM 1/0 & BELOW 4/C	1,420	684	SECONDARY
15	625242	ALUMINUM 2/0 - 4/0 4/C	1,188,631	6,569,230	SECONDARY
16	625310	STEEL 1/0 & BELOW 1/C	60,296,095	7,783,756	SECONDARY
17	625312	STEEL 2/0 - 4/0 1/C	867,760	826,244	PRIMARY
18	625401	FIBER OPTIC FIBER	37,360	334,396	PRIMARY
19	630242	ALUMINUM 1108.6 MCM	73	51	SECONDARY
20			<u>414,064,496</u>	<u>387,314,152</u>	

	<u>SUMMARY</u>	<u>INVESTMENT</u>	<u>PERCENT</u>
21	PRIMARY	110,645,914.00	28.57
22	SECONDARY	<u>276,668,238.00</u>	<u>71.43</u>
23	TOTAL	387,314,152.00	100.00

BASED ON UNIT CODE ANALYSIS OF OVERHEAD CONDUCTORS & DEVICES WITH INVESTMENT OF \$387 MILLION FROM ACCOUNT 365 TOTAL OF \$510 MILLION

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ACCOUNT 3644 SUBFUNCTIONALIZATION 1 OF 2  
 WOOD POLES

UNIT	CODE	NO. OF POLES	DESCRIPTION	INVESTMENT	PER DISTRIBUTION ENGR	SUBFUNCTION
1	613001	11,396	25 FT & BELOW WOOD POLE	3,159,604		SECONDARY
2	613005	114,259	30 FOOT WOOD POLE	46,715,384		SECONDARY
3	613006	145,807	35 FOOT WOOD POLE	50,560,043		SECONDARY
4	613007	384,216	40 FOOT WOOD POLE	173,305,278		SPLIT
5	613008	175,298	45 FOOT WOOD POLE	121,935,009		SPLIT
6	613009	42,809	50-60 FT WOOD POLE	36,493,380		PRIMARY
7	613012	1,914	61-70 FT WOOD POLE	3,118,831		PRIMARY
8	613014	312	71-80 FT WOOD POLE	991,039		PRIMARY
9	613016	60	81-90 FT WOOD POLE	311,586		PRIMARY
10	613018	33	91-100 FT WOOD POLE	114,324		PRIMARY
11	613020	22	101-110 FT WOOD POLE	81,548		PRIMARY
12	613022	0	111-125 FT WOOD POLE	0		PRIMARY
13	615100	46	CONCRETE POLES	32,543		PRIMARY
14	615401	1,207,672	SETS OF ATTACHMENTS	65,590,794		PAGE 2
15	694912	118	FIBERGLASS ST LTG POLES	218,056		SECONDARY
16	TOTAL POLES	<u>876,290</u>		<u>437,036,625</u>		

<u>WOOD POLE SUMMARY</u>		<u>NO. OF POLES</u>	<u>INVESTMENT</u>
17	50' & ABOVE, CONCRETE PRIMARY	45,196	41,143,251
18	35' & BELOW, ST LIGHTING SECONDARY	271,580	100,653,087
19	40' & 45' COULD BE EITHER	559,514	295,240,287
20	TOTAL WOOD POLES	<u>876,290</u>	<u>437,036,625</u>

BASED ON UNIT CODE ANALYSIS OF WOOD POLES WITH INVESTMENT  
 OF \$437 MILLION FROM TOTAL ACCOUNT 3644 INVESTMENT OF \$607 MILLION

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
ACCOUNT 3644 SUBFUNCTIONALIZATION 2 OF 2

POLES

STEP 1: FROM PAGE 1

	<u>POLES SUMMARY</u>		<u>INVESTMENT</u>	<u>NO. OF POLES</u>
1	50' & ABOVE, CONCRETE	PRIMARY	41,143,251	45,198
2	35' & BELOW, ST LIGHTING	SECONDARY	100,653,087	271,580
3	40' & 45'	COULD BE EITHER	295,240,287	559,514
4		TOTAL WOOD POLES	<u>437,036,625</u>	<u>876,290</u>

STEP 2: SPLIT 40', 45' & 115' POLES ON SAME % AS OVERHEAD CONDUCTORS ACCOUNT 385

	%			
5	28.57	PRIMARY	84,350,150	159,853
6	71.43	SECONDARY	210,890,137	399,661
7			<u>295,240,287</u>	<u>559,514</u>

STEP 3: COMBINED DATA FROM STEPS 1 & 2

8		PRIMARY	125,493,401	205,049
9		SECONDARY	311,543,224	671,241
10		TOTAL POLES	<u>437,036,625</u>	<u>876,290</u>

STEP 4: REMAINING INVESTMENT IN ACCOUNT 3644

SETS OF ATTACHMENTS AND OTHER

(A) SETS OF ATTACHMENTS - SPLIT ON A WEIGHTED NUMBER OF POLES.  
PRIMARY POLES ARE ASSUMED TO REQUIRE DOUBLE THE INVESTMENT IN ATTACHMENTS  
IN RELATION TO SECONDARY POLES

		<u>POLES</u>	<u>WEIGHT</u>	<u>WEIGHTED POLE</u>	<u>WEIGHTED PERCENT</u>	<u>INVESTMENT UNIT CODE 615401</u>
11	PRIMARY	205,049	2	410,098	37.93%	24,875,320
12	SECONDARY	671,241	1	671,241	62.07%	40,715,474
	TOTAL	<u>876,290</u>		<u>1,081,339</u>	100.00%	<u>65,590,794</u>

(B) OTHER INVESTMENT - HARDWARE AND DEVICES, GUYS, ANCHORS, ETC  
SPLIT ON THE NUMBER OF POLES

		<u>POLES</u>	<u>PERCENT</u>	<u>OTHER INVESTMENT</u>
13	PRIMARY	205,049	23.4	24,414,850
14	SECONDARY	671,241	76.6	79,922,116
15		<u>876,290</u>	<u>100</u>	<u>104,336,966</u>

STEP 5: SUMMARY OF ACCOUNT 3644 SUBFUNCTIONALIZATION

		<u>INVESTMENT</u>	<u>PERCENT</u>
	PRIMARY	174,783,571	28.80
	SECONDARY	432,180,814	71.20
	TOTAL ACCOUNT 3644 INVESTMENT	<u>606,964,385</u>	<u>100.00</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ACCOUNT 367 SUBFUNCTIONALIZATION  
 UNDERGROUND CONDUCTORS & DEVICES

PER DISTRIBUTION ENGR

UNIT CODE	DESCRIPTION	QUANTITY	INVESTMENT	SUBFUNCTION
1 625100	COPPER	15,865	382,966	SECONDARY
2 625110	COPPER 1/0 & BELOW 1/C	1,499,239	3,300,583	SECONDARY
3 625112	COPPER 2/0 - 4/0 1/C	2,047,995	8,477,928	PRIMARY
4 625113	COPPER 350 - 500 KCM 1/C	2,100,268	21,333,424	PRIMARY
5 625115	COPPER 750 - 1000 KCM 1/C	47,762	607,050	SECONDARY
6 625210	ALUMINUM 1/0 & BELOW 1/C	72,430,830	173,784,249	SECONDARY
7 625230	ALUMINUM 1/0 & BELOW 3/C	3,230	11,341	SECONDARY
8 625212	ALUMINUM 2/0 - 4/0 1/C	1,992,856	7,987,813	SECONDARY
9 625213	ALUMINUM 350 - 500 KCM 1/C	971,536	3,388,197	SECONDARY
10 625215	ALUMINUM 750 KCM 1/C	3,497,266	18,373,857	PRIMARY
11 625216	ALUMINUM 1000 KCM 1/C	1,126,284	13,856,444	SECONDARY
12 625242	ALUMINUM 2/0 - 4/0 4/C	697	2,784	PRIMARY
13 625310	STEEL 1/0 & BELOW 1/C	22,301	472	SECONDARY
14		<u>85,740,264</u>	<u>251,507,108</u>	
	<u>SUMMARY</u>	<u>INVESTMENT</u>	<u>PERCENT</u>	
15	PRIMARY	48,187,993.00	19.16	
16	SECONDARY	203,319,115.00	80.84	
17	TOTAL	<u>251,507,108.00</u>	<u>100.00</u>	

BASED ON UNIT CODE ANALYSIS OF UNDER GROUND CONDUCTORS & DEVICES WITH INVESTMENT OF \$252 MILLION FROM ACCOUNT 367 TOTAL OF \$276 MILLION

PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION/CLASSIFICATION OF DISTRIBUTION PLANT

SUMMARY OF RESULTS

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

SECONDARY CUSTOMER COMPONENT IS  
BASED ON THE 2002 MINIMUM SYSTEM STUDY  
BALANCE IS DEMAND COMPONENT

VOLTAGE LEVEL FUNCTIONALIZATION

DIST. ACCT. <u>NO.</u>	<u>DESCRIPTION (DIST1990)</u>	PRIMARY % OF <u>ACCOUNT TOTAL</u>	SECONDARY % OF <u>ACCOUNT TOTAL</u>	CUSTOMER COMPONENT % OF <u>SECONDARY</u>	DEMAND COMPONENT % OF <u>SECONDARY</u>
	360 LAND AND LAND RIGHTS	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
1	361 STRUCTURES AND IMPROVEMENTS	97.62	2.38	0.00	100.00
2	362 STATION EQUIPMENT	98.46	1.54	0.00	100.00
3	364 POLES, TOWERS AND FIXTURES	28.80	71.20	60.11	39.89
4	365 OVERHEAD CONDUCTORS AND DEVICES	28.57	71.43	62.40	37.60
5	366 UNDERGROUND CONDUIT	19.16	80.84	48.46	51.54
6	367 UNDERGROUND CONDUCTORS	19.16	80.84	48.46	51.54
7	368 LINE TRANSFORMERS	0.00	100.00	69.87	30.13
8	369 SERVICES	0.00	100.00	98.41	1.59
9	370 METERS	0.00	100.00	100.00	0.00
10	371 AREA LIGHTING FIXTURES	0.00	100.00	100.00	0.00
11	373 STREET LIGHTING	0.00	100.00	100.00	0.00

NOTE: ACCOUNT 360 (LAND AND LAND RIGHTS) IS FUNCTIONALIZED AND CLASSIFIED BY DIRECT ASSIGNMENT BASED ON AN ANALYSIS OF PLANT RECORDS.

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
DISTRIBUTION SUBSTATION SUBFUNCTIONALIZATION  
YEAR ENDED DECEMBER 31, 2003

	<u>LAND</u> <u>ACCT 360.2</u>	<u>LAND RIGHTS</u> <u>ACCT 360.4</u>	<u>STRUCT &amp; IMP</u> <u>ACCT 361</u>	<u>STATION EQUIP</u> <u>ACCT 362</u>	<u>TOTAL</u>	
					-	
	PRIMARY/SECONDARY SUBSTATIONS					
1	PRIMARY	8,758,313	346,746	23,967,661	229,799,228	262,871,946
2	SECONDARY	202,356	(285)	584,404	3,583,566	4,370,040
3	TOTAL PRIMARY AND SECONDARY	<u>8,960,669</u>	<u>346,461</u>	<u>24,552,065</u>	<u>233,382,792</u>	<u>267,241,986</u>
4	ADJUST TO ACCOUNT BALANCES			24,232,068	234,533,088	
5	PRIMARY			23,655,271	230,931,859	
6	SECONDARY			576,787	3,601,229	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT  
 STREET LIGHTS & AREA LIGHTS - INVESTMENT IN POLE ACCOUNT  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

NUMBER OF POLES ASSOCIATED WITH STREET & AREA LIGHTING WHOSE INVESTMENT CAN BE ASSIGNED TO THAT SERVICE

FUNCTION	AVERAGE DURING THE YEAR	SOLE USE POLES			JOINT USE POLES		TOTAL LIGHTING POLES
		PERCENT - %	NUMBER	REMAINING POLES	PERCENT - %	NUMBER	
1 WOOD POLE STREET LIGHTS	102,235	3.2	3,272	98,963	22.9	22,663	25,935
2 AREA LIGHTS	30,537	61	18,628	11,909	20.4	2,429	21,057
3 TOTAL	132,772		21,900	110,872		25,092	46,992

POLE INVESTMENT ASSOCIATED WITH STREET & AREA LIGHTING

4 TOTAL POLE INVESTMENT IN ACCOUNTS 364.4 & 364.8	\$ 638,547,765
5 TOTAL NUMBER OF WOOD POLES ON THE BOOKS	876,290
6 AVERAGE INVESTMENT IN A POLE	\$ 728.69
7 NUMBER OF STREET & AREA LIGHTING POLES	46,992
8 STREET & AREA LIGHTING POLE INVESTMENT	\$ 34,242,600

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 POLES & TOWERS - ACCOUNT 364  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

REFERENCE	% SPLIT	FUNCTION	AMOUNT	% OF ACCOUNT TOTAL
1		<u>ACCOUNT TOTAL</u>	<u>\$657,527,183</u>	
2		<u>TOWERS - 364.2/364.6</u>	<u>18,979,418</u>	
3		SECONDARY	<u>0</u>	
4		PRIMARY	<u>18,979,418</u>	
5		<u>POLES - 364.4/364.8</u>	<u>638,547,765</u>	
6	% SPLIT BY UNIT CODE ANALYSIS	71.20 SECONDARY	<u>454,689,334</u>	
7	BALANCE ASSUMED	PRIMARY	<u>183,878,431</u>	
		<u>FUNCTIONALIZATION &amp; CLASSIFICATION OF SECONDARY</u>		
8		<u>POLES - 364.4/364.8</u>	<u>454,689,334</u>	
9	STREET & AREA LIGHTING POLE INVESTMENT	ASSIGNED TO STREET & AREA LIGHTING	<u>34,242,600</u>	
10	BALANCE	SECONDARY	<u>420,426,734</u>	
11	% DEMAND IS 100 MINUS % CUSTOMER	39.89 DEMAND COMPONENT	<u>167,694,398</u>	
12	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY	60.11 CUSTOMER COMPONENT	<u>252,732,336</u>	
		<u>SUMMARY - ACCOUNT 364</u>		
13		PRIMARY	<u>202,857,849</u>	30.85
14		SECONDARY DEMAND COMPONENT	<u>167,694,398</u>	25.50
15		SECONDARY CUSTOMER COMPONENT	<u>252,732,336</u>	38.44
16		STREET & AREA LIGHTING	<u>34,242,600</u>	5.21
17		ACCOUNT TOTAL	<u>\$657,527,183</u>	100.00

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 OVERHEAD CONDUCTORS - ACCOUNT 365  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

	REFERENCE	% SPLIT	FUNCTION	AMOUNT	% OF ACCOUNT TOTAL
1			<u>ACCOUNT 365 TOTAL</u>	<u>510,039,345</u>	
2	% SPLIT BY UNIT CODE ANALYSIS	28.57	PRIMARY	<u>145,718,241</u>	
3	% SPLIT BY UNIT CODE ANALYSIS	71.43	SECONDARY	384,321,104	
4	% DEMAND IS 100 MINUS % CUSTOMER	37.60	SECONDARY DEMAND COMPONENT	136,978,393	
5	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY	62.40	SECONDARY DEMAND COMPONENT	227,342,711	
			<u>SUMMARY - ACCOUNT 365</u>		
6			PRIMARY	145,718,241	28.57
7			SECONDARY DEMAND COMPONENT	136,978,393	26.86
8			SECONDARY CUSTOMER COMPONENT	227,342,711	44.57
9			STREET & AREA LIGHTING	<u>0</u>	<u>0.00</u>
10			ACCOUNT TOTAL	<u>\$510,039,345</u>	<u>100.00</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

SUBSTATION LAND AND LAND RIGHTS TO OVERHEAD LINES

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

	ACCOUNT 364 TOWERS	ACCOUNT 364 POLES	ACCOUNT 365 CONDUCTORS	TOTAL	ACCOUNT 360.2 LAND	ACCOUNT 360.4 LAND RIGHTS
1 <u>ACCOUNT TOTALS</u>	<u>18,979,418</u>	<u>638,647,765</u>	<u>510,039,345</u>	<u>1,167,566,528</u>	<u>10,986,364</u>	<u>53,242,949</u>
INVESTMENT FROM SUBSTATIONS					8,960,669	346,461
PRIMARY					8,758,313	346,746
SECONDARY					202,356	-285
BALANCE FOR OVERHEAD LINES					2,025,695	52,896,488
2 PRIMARY	18,979,418	163,878,431	145,718,241	348,576,090	604,770	15,792,206
3 SECONDARY		420,426,734	364,321,104	784,747,838	1,361,516	35,552,925
4 STREET & AREA LIGHTING		34,242,600	0	34,242,600	59,410	1,551,358
5 SECONDARY LESS LIGHTING		386,184,134	364,321,104	750,505,238	1,302,106	34,001,567
6 DEMAND COMPONENT		167,694,398	136,978,393	304,672,791	528,599	13,803,171
7 CUSTOMER COMPONENT		252,732,336	227,342,711	480,075,047	832,917	21,749,753

SUMMARY - SUBSTATION LAND AND LAND RIGHTS TO OVERHEAD LINES

PRIMARY	604,770	15,792,206
SECONDARY DEMAND COMPONENT	528,599	13,803,171
SECONDARY CUSTOMER COMPONENT	832,917	21,749,753
STREET & AREA LIGHTING	59,410	1,551,358
ACCOUNT TOTALS	<u>2,025,695</u>	<u>52,896,488</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 UNDERGROUND LINES - ACCOUNTS 366 AND 367  
 SUBSTATION LAND RIGHTS TO UNDERGROUND LINES  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

REFERENCE	FUNCTION	--- ACCOUNT 366 --- CONDUIT		--- ACCOUNT 367 --- CONDUCTORS		ACCOUNTS 366 & 367 TOTAL
		% SPLIT	AMOUNT	% SPLIT	AMOUNT	
1	<u>ACCOUNT TOTALS</u>		<u>\$110,788,867</u>		<u>\$275,920,927</u>	<u>\$386,709,794</u>
2	% SPLIT BY UNIT CODE ANALYSIS					
	PRIMARY	18.16	21,227,147	18.16	52,866,450	74,093,597
3	SECONDARY	80.84	<u>89,561,720</u>	80.84	<u>223,054,477</u>	<u>312,616,197</u>
4	% DEMAND IS 100 MINUS % CUSTOMER					
	SECONDARY DEMAND COMPONENT	51.54	46,157,047	51.54	114,954,849	161,111,896
5	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY					
	SECONDARY CUSTOMER COMPONENT	48.46	43,404,673	48.46	108,099,828	151,504,501
			<u>SUMMARY - ACCOUNT 366</u>		<u>SUMMARY - ACCOUNT 367</u>	
6	PRIMARY		21,227,147		52,866,450	
7	SECONDARY DEMAND COMPONENT		46,157,047		114,954,849	
8	SECONDARY CUSTOMER COMPONENT		<u>43,404,673</u>		<u>108,099,828</u>	
\$9	<u>ACCOUNT TOTALS</u>		<u>\$110,788,867</u>		<u>\$275,920,927</u>	

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF SECONDARY DISTRIBUTION PLANT  
 ACCOUNT 368 - LINE TRANSFORMERS  
 ACCOUNT 369 - SERVICES  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

	REFERENCE	FUNCTION	ACCOUNT 368		ACCOUNT 369	
			% SPLIT	AMOUNT	% SPLIT	AMOUNT
1		<u>ACCOUNT TOALS</u>		<u>\$329,282,772</u>		<u>\$451,260,964</u>
2	% DEMAND IS 100 MINUS % CUSTOMER	SECONDARY DEMAND COMPONENT	30.13	99,209,113	1.59	7,194,212
3	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY	SECONDARY CUSTOMER COMPONENT	69.87	230,073,659	98.41	444,066,752

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

SUBFUNCTION	TOTAL	LAND Acct 380.2	LAND RIGHTS Acct 380.4	STRUCTURES AND IMPROVEMENTS Acct 381	STATION EQUIPMENT Acct 382
DISTRIBUTION PLANT					
SUBSTATIONS					
1 PRIMARY	263,682,190	8,758,313	346,746	23,655,271	230,931,859
2 SECONDARY	4,380,088	202,356	(285)	576,787	3,601,229
3 TOTAL SUBSTATIONS	<u>268,072,278</u>	<u>8,960,669</u>	<u>346,461</u>	<u>24,232,058</u>	<u>234,533,088</u>
OVERHEAD LINES					
4 PRIMARY	364,873,068	604,770	16,792,206		
5 SECONDARY DEMAND COMPONENT	319,004,561	528,599	13,803,171		
6 SECONDARY CUSTOMER COMPONENT	502,857,717	832,917	21,749,753		
7 STREET & AREA LIGHTING	35,853,368	59,410	1,551,358		
8 TOTAL OVERHEAD LINES	<u>1,222,488,712</u>	<u>2,025,696</u>	<u>52,896,488</u>		
UNDERGROUND LINES					
9 PRIMARY	74,093,597				
10 SECONDARY DEMAND COMPONENT	181,111,896				
11 SECONDARY CUSTOMER COMPONENT	151,504,501				
12 TOTAL UNDERGROUND LINES	<u>386,709,794</u>				
LINE TRANSFORMERS					
13 DEMAND COMPONENT	99,209,113				
14 CUSTOMER COMPONENT	230,073,659				
15 TOTAL LINE TRANSFORMERS	<u>329,282,772</u>				
SERVICES					
16 DEMAND COMPONENT	7,194,212				
17 CUSTOMER COMPONENT	444,066,752				
18 TOTAL SERVICES	<u>451,260,964</u>				
19 METERS	227,474,967				
20 AREA LIGHTING FIXTURES	5,281,026				
21 STREET LIGHTING	75,512,405				
22 TOTAL	<u>2,966,082,916</u>	<u>10,986,365</u>	<u>53,242,949</u>	<u>24,232,058</u>	<u>234,533,088</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 0

SUBFUNCTION	POLES, TOWERS & FIXTURES Acct 364	OVERHEAD CONDUCTORS & DEVICES Acct 365	UNDERGROUND CONDUIT Acct 366	UNDERGROUND CONDUCTORS & DEVICES Acct 367
DISTRIBUTION PLANT				
SUBSTATIONS				
23 PRIMARY				
24 SECONDARY				
25 TOTAL SUBSTATIONS				
OVERHEAD LINES				
26 PRIMARY	202,857,849	145,718,241		
27 SECONDARY DEMAND COMPONENT	167,894,398	136,978,393		
28 SECONDARY CUSTOMER COMPONENT	252,732,336	227,342,711		
29 STREET & AREA LIGHTING	34,242,600	0		
30 TOTAL OVERHEAD LINES	<u>657,527,183</u>	<u>510,039,345</u>		
UNDERGROUND LINES				
31 PRIMARY			21,227,147	52,886,450
32 SECONDARY DEMAND COMPONENT			46,157,047	114,954,649
33 SECONDARY CUSTOMER COMPONENT			43,404,673	108,099,828
34 TOTAL UNDERGROUND LINES			<u>110,788,867</u>	<u>275,920,927</u>
LINE TRANSFORMERS				
35 DEMAND COMPONENT				
36 CUSTOMER COMPONENT				
37 TOTAL LINE TRANSFORMERS				
SERVICES				
38 DEMAND COMPONENT				
39 CUSTOMER COMPONENT				
40 TOTAL SERVICES				
41 METERS				
42 AREA LIGHTING FIXTURES				
43 STREET LIGHTING				
44 TOTAL	<u>657,527,183</u>	<u>510,039,345</u>	<u>110,788,867</u>	<u>275,920,927</u>

PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003  
0

SUBFUNCTION	LINE TRANSFORMERS Acct 368	SERVICES Acct 369	METERS Acct 370	AREA LIGHTING FIXTURES Acct 371	STREET LIGHTING Acct 373
DISTRIBUTION PLANT					
SUBSTATIONS					
45					
46					
47					
OVERHEAD LINES					
48					
49					
50					
51					
52					
UNDERGROUND LINES					
53					
54					
55					
56					
LINE TRANSFORMERS					
57	99,209,113				
58	230,073,859				
59	<u>329,282,772</u>				
SERVICES					
60		\$7,194,212			
61		444,066,752			
62		<u>451,260,964</u>			
63			227,474,967		
64				5,281,028	
65					75,512,405
66	<u>329,282,772</u>	<u>451,260,964</u>	<u>227,474,967</u>	<u>5,281,028</u>	<u>75,512,405</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

	<u>SUBFUNCTION</u>	<u>TOTAL</u>	<u>LAND</u> <u>Accl 360.2</u>	<u>LAND RIGHTS</u> <u>Accl 360.4</u>	<u>STRUCTURES AND</u> <u>IMPROVEMENTS</u> <u>Accl 361</u>	<u>STATION</u> <u>EQUIPMENT</u> <u>Accl 362</u>
	DISTRIBUTION PLANT					
	SUBSTATIONS					
1	PRIMARY		79.72	0.65	97.62	98.48
2	SECONDARY		1.84	(0.00)	2.38	1.64
3	TOTAL SUBSTATIONS		<u>81.56</u>	<u>0.65</u>	<u>100.00</u>	<u>100.00</u>
	OVERHEAD LINES					
4	PRIMARY		5.50	29.66		
6	SECONDARY DEMAND COMPONENT		4.81	25.92		
8	SECONDARY CUSTOMER COMPONENT		7.58	40.85		
7	STREET & AREA LIGHTING		0.54	2.91		
8	TOTAL OVERHEAD LINES		<u>18.44</u>	<u>99.35</u>		
	UNDERGROUND LINES					
9	PRIMARY					
10	SECONDARY DEMAND COMPONENT					
11	SECONDARY CUSTOMER COMPONENT					
12	TOTAL UNDERGROUND LINES					
	LINE TRANSFORMERS					
13	DEMAND COMPONENT					
14	CUSTOMER COMPONENT					
15	TOTAL LINE TRANSFORMERS					
	SERVICES					
16	DEMAND COMPONENT					
17	CUSTOMER COMPONENT					
18	TOTAL SERVICES					
19	METERS					
20	AREA LIGHTING FIXTURES					
21	STREET LIGHTING					
22	TOTAL		<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

SUBFUNCTION		POLES, TOWERS & FIXTURES Acct. 364	OVERHEAD CONDUCTORS & DEVICES Acct. 365	UNDERGROUND CONDUIT Acct. 368	UNDERGROUND CONDUCTORS & DEVICES Acct. 367
DISTRIBUTION PLANT					
23	SUBSTATIONS				
24	PRIMARY				
25	SECONDARY				
TOTAL SUBSTATIONS					
26	OVERHEAD LINES				
27	PRIMARY	30.85	28.57		
28	SECONDARY DEMAND COMPONENT	25.50	26.86		
29	SECONDARY CUSTOMER COMPONENT	38.44	44.57		
30	STREET & AREA LIGHTING	5.21	0.00		
TOTAL OVERHEAD LINES		100.00	100.00		
31	UNDERGROUND LINES				
32	PRIMARY			19.16	19.16
33	SECONDARY DEMAND COMPONENT			41.66	41.66
34	SECONDARY CUSTOMER COMPONENT			39.18	39.18
TOTAL UNDERGROUND LINES				100.00	100.00
35	LINE TRANSFORMERS				
36	DEMAND COMPONENT				
37	CUSTOMER COMPONENT				
TOTAL LINE TRANSFORMERS					
38	SERVICES				
39	DEMAND COMPONENT				
40	CUSTOMER COMPONENT				
TOTAL SERVICES					
41	METERS				
42	AREA LIGHTING FIXTURES				
43	STREET LIGHTING				
44	TOTAL	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

SUBFUNCTION	LINE TRANSFORMER: Acct. 368	SERVICES Acct. 369	METERS Acct. 370	AREA LIGHTING FIXTURES Acct. 371	STREET LIGHTING Acct. 373
DISTRIBUTION PLANT					
SUBSTATIONS					
PRIMARY					
SECONDARY					
TOTAL SUBSTATIONS					
OVERHEAD LINES					
PRIMARY					
SECONDARY DEMAND COMPONENT					
45 SECONDARY CUSTOMER COMPONENT					
46 STREET & AREA LIGHTING					
47 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 TOTAL UNDERGROUND LINES					
52 LINE TRANSFORMERS					
53 DEMAND COMPONENT	30.13				
54 CUSTOMER COMPONENT	69.87				
55 TOTAL LINE TRANSFORMERS	100.00				
56 SERVICES					
57 DEMAND COMPONENT		1.59			
58 CUSTOMER COMPONENT		98.41			
59 TOTAL SERVICES		100.00			
60 METERS			100.00		
61 AREA LIGHTING FIXTURES				100.00	
62 STREET LIGHTING					100.00
63 TOTAL	100.00	100.00	100.00	100.00	100.00

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>SUBFUNCTION</u>	<u>Inout</u>	<u>TOTAL</u>	<u>LAND</u> <u>Acct 380.2</u>	<u>LAND RIGHTS</u> <u>Acct 380.4</u>	<u>STRUCTURES AND</u> <u>IMPROVEMENTS</u> <u>Acct 381</u>	<u>STATION</u> <u>EQUIPMENT</u> <u>Acct 382</u>
	DISTRIBUTION PLANT						
	SUBSTATIONS						
1	PRIMARY	Q28	263,692	8,758	347	23,655	230,932
2	SECONDARY	Q29	4,380	202	0	577	3,601
3	TOTAL SUBSTATIONS		<u>268,072</u>	<u>8,960</u>	<u>347</u>	<u>24,232</u>	<u>234,533</u>
	OVERHEAD LINES						
4	PRIMARY	Q32	364,973	606	15,792		
5	SECONDARY DEMAND COMPONENT	Q33D	319,004	529	13,803		
6	SECONDARY CUSTOMER COMPONENT	Q33C	502,668	833	21,750		
7	STREET & AREA LIGHTING	Q34	35,853	59	1,551		
8	TOTAL OVERHEAD LINES		<u>1,222,498</u>	<u>2,028</u>	<u>52,898</u>		
	UNDERGROUND LINES						
9	PRIMARY	Q36	74,093				
10	SECONDARY DEMAND COMPONENT	Q37D	161,112				
11	SECONDARY CUSTOMER COMPONENT	Q37C	151,505				
12	TOTAL UNDERGROUND LINES		<u>386,710</u>				
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	Q38D	99,209				
14	CUSTOMER COMPONENT	Q38C	230,074				
15	TOTAL LINE TRANSFORMERS		<u>329,283</u>				
	SERVICES						
16	DEMAND COMPONENT	Q39D	7,194				
17	CUSTOMER COMPONENT	Q39C	444,067				
18	TOTAL SERVICES		<u>451,261</u>				
19	METERS	Q43	227,475				
20	AREA LIGHTING FIXTURES	Q46	5,281				
21	STREET LIGHTING	Q47	75,512				
22	TOTAL		<u>2,866,082</u>	<u>10,986</u>	<u>53,243</u>	<u>24,232</u>	<u>234,533</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003  
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES Acct 364	OVERHEAD CONDUCTORS & DEVICES Acct 365	UNDERGROUND CONDUIT Acct 366	UNDERGROUND CONDUCTORS & DEVICES Acct 367	
DISTRIBUTION PLANT					
SUBSTATIONS					
23	PRIMARY				
24	SECONDARY				
25	TOTAL SUBSTATIONS				
OVERHEAD LINES					
26	PRIMARY	202,858	146,718		
27	SECONDARY DEMAND COMPONENT	167,894	136,878		
28	SECONDARY CUSTOMER COMPONENT	252,732	227,343		
29	STREET & AREA LIGHTING	34,243	0		
30	TOTAL OVERHEAD LINES	857,527	510,039		
UNDERGROUND LINES					
31	PRIMARY		21,227	52,866	
32	SECONDARY DEMAND COMPONENT		46,157	114,955	
33	SECONDARY CUSTOMER COMPONENT		43,405	108,100	
34	TOTAL UNDERGROUND LINES		110,789	275,921	
LINE TRANSFORMERS					
35	DEMAND COMPONENT				
36	CUSTOMER COMPONENT				
37	TOTAL LINE TRANSFORMERS				
SERVICES					
38	DEMAND COMPONENT				
39	CUSTOMER COMPONENT				
40	TOTAL SERVICES				
41	METERS				
42	AREA LIGHTING FIXTURES				
43	STREET LIGHTING				
44	TOTAL	657,527	510,039	110,789	275,921

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003  
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS <i>Acct. 368</i>	SERVICES <i>Acct. 369</i>	METERS <i>Acct. 370</i>	AREA LIGHTING FIXTURES <i>Acct. 371</i>	STREET LIGHTING <i>Acct. 373</i>
DISTRIBUTION PLANT					
45					
46					
47					
OVERHEAD LINES					
48					
49					
50					
51					
52					
UNDERGROUND LINES					
53					
54					
55					
56					
LINE TRANSFORMERS					
57	89,209				
58	<u>230,074</u>				
59	329,283				
SERVICES					
60		7,194			
61		<u>444,067</u>			
62		451,261			
METERS					
63			227,475		
AREA LIGHTING FIXTURES					
64				5,281	
STREET LIGHTING					
65					<u>75,512</u>
66	<u>329,283</u>	<u>451,261</u>	<u>227,475</u>	<u>5,281</u>	<u>75,512</u>

PPL ELECTRIC UTILITIES CORPORATION

Line No.

- SUMMARY  
 FUNCTIONALIZATION OF RESERVE FOR DEPRECIATION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>TOTAL</u>	<u>PLANT</u>	<u>ADJUSTMENTS</u>
1	INTANGIBLE PLANT	H95	301-303	4,177	4,177	-
2	TRANSMISSION PLANT TRANSMISSION FUNCTION	H20	350-359	402,246	402,246	-
3	DISTRIBUTION PLANT LAND		360.2	-	-	-
4	LAND RIGHTS		360.4	22,244	22,244	-
5	STRUCTURES & IMPROVEMENTS		361	11,063	11,063	-
6	STATION EQUIPMENT		362	86,747	86,882	(135)
7	POLES, TOWERS & FIXTURES		364	203,699	203,699	-
8	OVERHEAD CONDUCTORS & DEVICES		365	203,863	203,863	-
9	UNDERGROUND CONDUIT		366	25,654	25,654	-
10	UNDERGROUND CONDUCTORS & DEVICES		367	94,181	94,181	-
11	LINE TRANSFORMERS		368	137,186	137,186	-
12	SERVICES		369	230,424	230,424	-
13	METERS		370	36,530	36,530	-
14	AREA LIGHTING FIXTURES		371	2,843	2,843	-
15	STREET LIGHTING		373	41,352	41,352	-
16	TOTAL DISTRIBUTION PLANT			1,095,786	1,095,922	(135)
17	GENERAL PLANT	H88	389-399	123,801	123,777	23
18	TOTAL DEPRECIATION & AMORTIZATION RESERVE			1,626,010	1,626,122	(112)

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

(\$000)

SUBFUNCTION	INPUT	TOTAL	LAND <u>380.2</u>	LAND RIGHTS <u>380.4</u>	STRUCTURES & IMPROVEMENTS <u>381</u>	STATION EQUIPMENT <u>382</u>
DISTRIBUTION PLANT						
SUBSTATIONS						
1	PRIMARY	98,359	0	145	10,799	85,415
2	SECONDARY	1,696	0	0	263	1,332
3	TOTAL SUBSTATIONS	<u>97,954</u>	<u>-</u>	<u>145</u>	<u>11,063</u>	<u>86,747</u>
OVERHEAD						
4	PRIMARY	127,688	-	6,588		
5	SECONDARY DEMAND COMPONENT	112,488	-	5,767		
6	SECONDARY CUSTOMER COMPONENT	178,251	-	9,087		
7	STREET LIGHTING	11,256	-	648		
8	TOTAL OVERHEAD LINES	<u>429,681</u>	<u>-</u>	<u>22,100</u>		
UNDERGROUND LINES						
9	PRIMARY	22,960		-		
10	SECONDARY DEMAND COMPONENT	49,926		-		
11	SECONDARY COMPANY COMPONENT	46,949		-		
12	TOTAL UNDERGROUND LINES	<u>119,835</u>		<u>-</u>		
LINE TRANSFORMERS						
13	DEMAND COMPONENT	41,332				
14	CUSTOMER COMPONENT	95,853				
15	TOTAL LINE TRANSFORMERS	<u>137,185</u>				
SERVICES						
16	DEMAND COMPONENT	3,674				
17	CUSTOMER COMPONENT	226,751				
18	TOTAL SERVICES	<u>230,425</u>				
19	METERS	36,530				
20	AREA LIGHTING FIXTURES	2,843				
21	STREET LIGHTING	41,362				
22	TOTAL	<u>1,095,785</u>	<u>-</u>	<u>22,244</u>	<u>11,063</u>	<u>86,747</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES <u>384</u>	OVERHEAD CONDUCTORS & DEVICES <u>385</u>	UNDERGROUND CONDUIT <u>386</u>	U. G. CONDUCTORS & DEVICES <u>387</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
23	PRIMARY			
24	SECONDARY			
25	TOTAL SUBSTATIONS			
OVERHEAD				
26	PRIMARY	62,844	58,244	
27	SECONDARY DEMAND COMPONENT	51,951	54,750	
28	SECONDARY CUSTOMER COMPONENT	78,295	90,869	
29	STREET LIGHTING	10,606	0	
30	TOTAL OVERHEAD LINES	<u>203,696</u>	<u>203,863</u>	
UNDERGROUND LINES				
31	PRIMARY		4,915	18,045
32	SECONDARY DEMAND COMPONENT		10,888	39,238
33	SECONDARY COMPANY COMPONENT		10,951	36,598
34	TOTAL UNDERGROUND LINES		<u>25,654</u>	<u>94,181</u>
LINE TRANSFORMERS				
35	DEMAND COMPONENT			
36	CUSTOMER COMPONENT			
37	TOTAL LINE TRANSFORMERS			
SERVICES				
38	DEMAND COMPONENT			
39	CUSTOMER COMPONENT			
40	TOTAL SERVICES			
41	METERS			
42	AREA LIGHTING FIXTURES			
43	STREET LIGHTING			
44	TOTAL DISTRIBUTION	<u>203,699</u>	<u>203,863</u>	<u>25,654</u> <u>94,181</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS	SERVICES	METERS	AREA LIGHTING FIXTURES	STREET LIGHTING
	<u>388</u>	<u>369</u>	<u>370</u>	<u>371</u>	<u>373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
45	PRIMARY				
46	SECONDARY				
47	TOTAL SUBSTATIONS				
OVERHEAD					
48	PRIMARY				
49	SECONDARY DEMAND COMPONENT				
50	SECONDARY CUSTOMER COMPONENT				
51	STREET LIGHTING				
52	TOTAL OVERHEAD LINES				
UNDERGROUND LINES					
53	PRIMARY				
54	SECONDARY DEMAND COMPONENT				
55	SECONDARY COMPANY COMPONENT				
56	TOTAL UNDERGROUND LINES				
LINE TRANSFORMERS					
57	DEMAND COMPONENT	41,332			
58	CUSTOMER COMPONENT	<u>95,853</u>			
59	TOTAL LINE TRANSFORMERS	137,185			
SERVICES					
60	DEMAND COMPONENT		3,674		
61	CUSTOMER COMPONENT		<u>226,751</u>		
62	TOTAL SERVICES		230,425		
63	METERS		36,530		
64	AREA LIGHTING FIXTURES			2,843	
65	STREET LIGHTING				41,352
66	TOTAL DISTRIBUTION	<u>137,186</u>	<u>230,424</u>	<u>36,530</u>	<u>41,352</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

OPERATION AND MAINTENANCE EXPENSES

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003  
(\$000)

	<u>EXPENSES</u>	<u>INPUT</u>	<u>ACCOUNTS</u>	<u>EXPENSE</u>
1	TRANSMISSION		560-573	13,629
2	ANCILLARIES			58,271
3	TOTAL	G20		71,900
	DISTRIBUTION			
	SUPERVISION & ENGINEERING		580,590	19,707
	LOAD DISPATCHING		581	671
	SUBSTATIONS		582,591,592	8,817
	OVERHEAD LINES		583,593A	40,422
	UNDERGROUND LINES		584,594A	9,559
	SERVICES		5935,5943,5946	5,104
	LINE TRANSFORMERS		595	2,354
	MISCELLANEOUS & RENTS		588,589	16,769
	METERS		586,597	8,364
	STREET LIGHTING		585,596,598	4,919
	CUSTOMER INSTALLATIONS		587	6,268
4	TOTAL DISTRIBUTION			122,954
5	CUSTOMER ACCOUNTS		901-905	54,758
6	CUSTOMER SERVICE AND INFORMNATIONAL	G64	908-910	11,328
7	SALES	G65	911-916	3,638
8	ADMINISTRATIVE AND GENERAL		920-935	136,670
9	TOTAL OPERATION AND MAINTENANCE EXPENSES			401,248

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF WAGES AND SALARIES  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>Account</u>	<u>DESCRIPTION</u>	<u>TOTAL AMOUNT</u>	<u>INPUT</u>
		TRANSMISSION EXPENSE		
1	560-567	TRANSMISSION OPERATION	1,568	
2	568-573	TRANSMISSION MAINTENANCE	2,782	
3		TOTAL TRANSMISSION EXPENSE	4,349	K904
		DISTRIBUTION EXPENSE		
4	580-589	DISTRIBUTION OPERATION	31,860	
5	590-598	DISTRIBUTION MAINTENANCE	20,698	
6		TOTAL DISTRIBUTION EXPENSE	52,558	K906
7	801-905	CUSTOMER ACCOUNTS EXPENSE	22,678	K920
8	907-910	CUSTOMER SERVICE & INFORMATIONAL EXP	1,566	K922
9	911-916	SALES EXPENSE	1,626	K924
10		TOTAL EXCLUDING A & G	82,778	K929
		ADMINISTRATIVE AND GENERAL EXPENSE		
11	920-930	ADMIN AND GENERAL - OPERATION	3,566	
12	935	ADMIN AND GENERAL - MAINTENANCE	42	
13		TOTAL ADMIN AND GENERAL EXPENSE	3,609	K930
14		TOTAL WAGES AND SALARIES	86,387	K939, K433

PPL ELECTRIC UTILITIES CORPORATION  
 DISTRIBUTION EXPENSE ACCOUNTS AMOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION OF ACCOUNT</u>	<u>AMOUNT</u>
	DISTRIBUTION OPERATON	
1	580 SUPERVISION & ENGINEERING	14,730
2	581 LOAD DISPATCHING	671
3	582 STATION EXPENSE	643
4	583 OVERHEAD LINES EXPENSE	9,836
5	584 UNDERGROUND LINES EXPENSE	4,776
6	585 STREET LIGHTING & SIGNAL SYSTEMS	472
7	586 METER EXPENSE	8,280
8	587 CUSTOMER INSTALLATION EXPENSE	6,268
9	588 MISCELLANEOUS DISTRIBUTION EXPENSE	10,928
10	589 RENTS	5,841
11	TOTAL OPERATION	<u>62,444</u>
	DISTRIBUTION MAINTENANCE	
12	590 SUPERVISION & ENGINEERING	4,977
13	591 MAINTENANCE OF STRUCTURES	51
14	592 MAINTENANCE OF STATION EQUIPMENT	8,122
15	593 MAINTENANCE OF SERVICES	30,586
16	593.5 MAINTENANCE OF OVERHEAD SERVICES	1,673
17	594 MAINTENANCE OF UNDERGROUND LINES	4,783
18	594.3 MAINTENANCE OF UNDERGROUND SERVICES	123
19	594.6 MAINTENANCE OF UNDERGROUND OTHER SERVICES	3,307
20	595 MAINTENANCE OF LINE TRANSFORMERS	2,354
21	596 MAINTENANCE OF STREET LIGHTING	3,309
22	597 MAINTENANCE OF METERS	84
23	598 MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT	1,138
24	TOTAL MAINTENANCE	<u>60,509</u>
25	TOTAL DISTRIBUTION EXPENSE	<u>122,954</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSES ACCOUNTS  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

		<u>DISTRIBUTION OPERATION</u>			<u>ACCOUNT 580 PRORATION</u>	
	<u>ACCOUNT</u>	<u>ACCOUNT TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL ASSIGNMENT</u>
	580	14,730				
1	582	843	845	(2)	434	SUBSTATIONS
2	583	9,836	4,216	5,620	2,838	OVERHEAD LINES
3	584	4,778	3,472	1,304	2,337	UNDERGROUND LINES
4	585	472	56	416	37	STREET LIGHTING
5	586	8,280	4,925	3,355	3,315	METERS
6	587	6,268	3,219	3,049	2,167	CUST INSTALLATIONS
7	588,589	16,769	5,352	11,418	3,602	MISCELLANEOUS
8	TOTAL(EXCL. 580,581)	<u>47,044</u>	<u>21,885</u>	<u>25,159</u>	<u>14,730</u>	
		<u>DISTRIBUTION MAINTENANCE</u>			<u>ACCOUNT 590 PRORATION</u>	
	<u>ACCOUNT</u>	<u>ACCOUNT TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL ASSIGNMENT</u>
	590	4,977				
9	591	51	18	33	6	SUBSTATIONS
10	592	8,122	3,405	4,717	981	SUBSTATIONS
11	593	30,586	6,772	23,814	1,951	OVERHEAD LINES
12	593.5	1,673	743	930	214	OVERHEAD SERVICES
13	594	4,783	1,759	3,025	507	UNDERGROUND LINES
14	594.3	123	51	73	15	UNDERGROUND SERVICES
15	594.6	3,307	1,219	2,088	351	UG. OTHER SERVICES
16	595	2,354	1,835	518	529	LINE TRANSFORMERS
17	596	3,309	1,006	2,303	290	STREET LIGHTING
18	597	84	54	30	16	METERS
19	598	1,138	414	724	119	STREET LIGHTING
20	TOTAL(EXCL. 590)	<u>55,532</u>	<u>17,277</u>	<u>38,255</u>	<u>4,977</u>	
					<u>DISTRIBUTION MAINTENANCE</u>	
	SUBSTATION TOTAL	--	--	--	886	SUBSTATIONS
	STREET LIGHTING TOTAL	--	--	--	409	STREET LIGHTING
	SERVICES TOTAL	--	--	--	580	SERVICES

ACCOUNT 580 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 582-588.  
 ACCOUNT 590 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 591-598.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

SUBFUNCTION	TOTAL	ACCOUNT				
		580	581	582	583	584
<b>SUBSTATIONS</b>						
1 PRIMARY	10,164	427	94	632		
2 SECONDARY	169	7	2	11		
3 TOTAL SUBSTATIONS	10,332	434	96	643		
<b>OVERHEAD LINES</b>						
4 PRIMARY	13,628	847	130		2,937	
5 SECONDARY-DEMAND COMP.	11,912	741	114		2,567	
6 SECONDARY-CUSTOMER COMP.	18,769	1,167	180		4,044	
7 STREET LIGHTING	1,339	83	13		288	
8 TOTAL OVERHEAD LINES	45,648	2,838	437		9,836	
<b>UNDERGROUND LINES</b>						
9 PRIMARY	2,403	448	28			915
10 SECONDARY-DEMAND COMP.	5,225	974	68			1,900
11 SECONDARY-CUSTOMER COMP.	4,914	910	54			1,871
12 TOTAL UNDERGROUND LINES	12,542	2,337	138			4,776
<b>SERVICES</b>						
13 DEMAND COMPONENT	91					
14 CUSTOMER COMPONENT	5,693					
15 TOTAL SERVICES	5,684					
16 TOTAL			671	643	9,836	4,776

SUBFUNCTION	TOTAL	ACCOUNT				
		585	586	587	588	589
<b>LINE TRANSFORMERS</b>						
17 DEMAND COMPONENT	968					
18 CUSTOMER COMPONENT	2,014					
19 TOTAL LINE TRANSFORMERS	2,883					
20 MISC. DIST. EXPENSE & RENTS	20,371	3,602				16,769
21 METERS	11,696	3,316		8,280		
22 STREET LIGHTING	5,364	37	472			
23 CUSTOMER INSTALLATIONS	8,436	2,167			6,269	
24 TOTAL	122,954	14,730	472	8,280	6,269	16,789

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
 BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
<b>SUBSTATIONS</b>					
25 PRIMARY	970	50	7,990		
26 SECONDARY	18	1	133		
27 TOTAL SUBSTATIONS	<u>988</u>	<u>51</u>	<u>8,122</u>		
<b>OVERHEAD LINES</b>					
28 PRIMARY	582			9,131	
29 SECONDARY-DEMAND COMP.	509			7,981	
30 SECONDARY-CUSTOMER COMP	802			12,578	
31 STREET LIGHTING	67			897	
32 TOTAL OVERHEAD LINES	<u>1,951</u>			<u>30,586</u>	
<b>UNDERGROUND LINES</b>					
33 PRIMARY	97				916
34 SECONDARY-DEMAND COMP.	211				1,993
35 SECONDARY-CUSTOMER COMP	199				1,874
36 TOTAL UNDERGROUND LINES	<u>507</u>				<u>4,783</u>
<b>SERVICES</b>					
37 DEMAND COMPONENT	9			27	55
38 CUSTOMER COMPONENT	671			1,846	3,378
39 TOTAL SERVICES	<u>680</u>			<u>1,873</u>	<u>3,433</u>
40 TOTAL		<u>61</u>	<u>8,122</u>	<u>32,259</u>	<u>8,214</u>
SUBFUNCTION	ACCOUNT				
	595	596	597	598	599
<b>LINE TRANSFORMERS</b>					
41 DEMAND COMPONENT	159	709			
42 CUSTOMER COMPONENT	370	1,844			
43 TOTAL LINE TRANSFORMERS	<u>529</u>	<u>2,354</u>			
<b>MISC. DIST. EXPENSE &amp; RENTS</b>					
45 METERS	18			84	
46 STREET LIGHTING	408		3,309		1,138
47 CUSTOMER INSTALLATIONS					
48 TOTAL	<u>4,877</u>	<u>2,354</u>	<u>3,309</u>	<u>84</u>	<u>1,138</u>
49 SUM DIST PLANT SUBS, OVERHEAD	1,877,230,782				
50 AND UNDERGROUND LINES (auto)	23C22+23C30+23C37				

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

SUBFUNCTION	ACCOUNT				
	580	581	582	583	584
<b>SUBSTATIONS</b>					
1 PRIMARY	2.90	14.05	98.37		
2 SECONDARY	0.05	0.23	1.63		
3 TOTAL SUBSTATIONS	<u>2.95</u>	<u>14.28</u>	<u>100.00</u>		
<b>OVERHEAD LINES</b>					
4 PRIMARY	5.75	19.44		29.65	
5 SECONDARY-DEMAND COMP.	5.03	16.99		26.09	
6 SECONDARY-CUSTOMER COMP	7.92	26.78		41.13	
7 STREET LIGHTING	0.57	1.91		2.93	
8 TOTAL OVERHEAD LINES	<u>19.27</u>	<u>65.12</u>		<u>100.00</u>	
<b>UNDERGROUND LINES</b>					
9 PRIMARY	3.04	3.95			19.16
10 SECONDARY-DEMAND COMP.	6.61	8.58			41.66
11 SECONDARY-CUSTOMER COMP	6.22	8.07			39.18
12 TOTAL UNDERGROUND LINES	<u>15.87</u>	<u>20.60</u>			<u>100.00</u>
<b>SERVICES</b>					
13 DEMAND COMPONENT					
14 CUSTOMER COMPONENT					
15 TOTAL SERVICES					
16 TOTAL		<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
<b>SUBFUNCTION</b>					
		<u>585</u>	<u>586</u>	<u>587</u>	<u>588,589</u>
<b>LINE TRANSFORMERS</b>					
17 DEMAND COMPONENT					
18 CUSTOMER COMPONENT					
19 TOTAL LINE TRANSFORMERS					
20 MISC. DIST. EXPENSE & RENTS	24.46				100.00
21 METERS	22.51		100.00		
22 STREET LIGHTING	0.25	100.00			
23 CUSTOMER INSTALLATIONS	14.71			100.00	
24 TOTAL	<u>100.02</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

	SUBFUNCTION	ACCOUNT				
		590	591	592	593	594
	<b>SUBSTATIONS</b>					
25	PRIMARY	19.49	98.37	98.37		
26	SECONDARY	0.32	1.63	1.63		
27	<b>TOTAL SUBSTATIONS</b>	<u>19.81</u>	<u>100.00</u>	<u>100.00</u>		
	<b>OVERHEAD LINES</b>					
28	PRIMARY	11.70			28.31	
29	SECONDARY-DEMAND COMP.	10.23			24.74	
30	SECONDARY-CUSTOMER COMP.	16.12			39.00	
31	STREET LIGHTING	1.15			2.78	
32	<b>TOTAL OVERHEAD LINES</b>	<u>39.20</u>			<u>94.83</u>	
	<b>UNDERGROUND LINES</b>					
33	PRIMARY	1.95				11.16
34	SECONDARY-DEMAND COMP.	4.24				24.26
35	SECONDARY-CUSTOMER COMP.	3.99				22.81
36	<b>TOTAL UNDERGROUND LINES</b>	<u>10.18</u>				<u>58.23</u>
	<b>SERVICES</b>					
37	DEMAND COMPONENT	0.19			0.08	0.67
38	CUSTOMER COMPONENT	11.47			5.10	41.10
39	<b>TOTAL SERVICES</b>	<u>11.66</u>			<u>5.18</u>	<u>41.77</u>
40	<b>TOTAL</b>		<u>100.00</u>	<u>100.00</u>	<u>100.01</u>	<u>100.00</u>
	<b>SUBFUNCTION</b>					
			595	596	597	598
	<b>LINE TRANSFORMERS</b>					
41	DEMAND COMPONENT	3.20	30.13			
42	CUSTOMER COMPONENT	7.43	69.87			
43	<b>TOTAL LINE TRANSFORMERS</b>	<u>10.63</u>	<u>100.00</u>			
44	<b>MISC. DIST. EXPENSE &amp; RENTS</b>					
45	METERS	0.32			100.00	
46	STREET LIGHTING	8.21		100.00		100.00
47	CUSTOMER INSTALLATIONS					
48	<b>TOTAL</b>	<u>100.01</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>



PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
BASED ON O & M % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003  
(\$000)

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
<b>SUBSTATIONS</b>					
25 PRIMARY	970	50	7,960		
26 SECONDARY	16	1	132		
27 TOTAL SUBSTATIONS	<u>986</u>	<u>51</u>	<u>8,122</u>		
<b>OVERHEAD LINES</b>					
28 PRIMARY	582			8,133	
29 SECONDARY-DEMAND COMP.	509			7,961	
30 SECONDARY-CUSTOMER COMP	802			12,581	
31 STREET LIGHTING	57			897	
32 TOTAL OVERHEAD LINES	<u>1,950</u>			<u>30,592</u>	
<b>UNDERGROUND LINES</b>					
33 PRIMARY	97				917
34 SECONDARY-DEMAND COMP.	211				1,993
35 SECONDARY-CUSTOMER COMP	199				1,874
36 TOTAL UNDERGROUND LINES	<u>507</u>				<u>4,784</u>
<b>SERVICES</b>					
37 DEMAND COMPONENT	9			26	55
38 CUSTOMER COMPONENT	571			1,645	3,376
39 TOTAL SERVICES	<u>580</u>			<u>1,671</u>	<u>3,431</u>
40 TOTAL		<u>51</u>	<u>8,122</u>	<u>32,259</u>	<u>8,214</u>

SUBFUNCTION	ACCOUNT			
	595	596	597	598
<b>LINE TRANSFORMERS</b>				
41 DEMAND COMPONENT	159	709		
42 CUSTOMER COMPONENT	370	1,644		
43 TOTAL LINE TRANSFORMERS	<u>529</u>	<u>2,353</u>		
<b>MISC. DIST. EXPENSE &amp; RENTS</b>				
44				
45 METERS	16		84	
46 STREET LIGHTING	409	3,309		1,138
47 CUSTOMER INSTALLATIONS				
48 TOTAL	<u>4,977</u>	<u>2,354</u>	<u>3,309</u>	<u>1,138</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

ACCOUNT	DESCRIPTION	TOTAL	METER READING	COLLECTION	UNCOLLECTIBLE ACCTS - TRANS	PROPERTY DAMAGE DISTRIBUTION	UNCOLLECTIBLE ACCTS - OTHER	BALANCE
1 901	SUPERVISION	414	-	-	-	-	-	414
2 902	METER READING EXPENSES - LARGE POWER	209	209	-	-	-	-	-
3	METER READING EXPENSES - OTHER	9,557	9,557	-	-	-	-	-
4 903CR	CUSTOMER RECORDS	15,951	-	-	-	-	-	15,951
5 903CE	COLLECTION EXPENSES	5,918	-	5,918	-	-	-	-
6 904T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	0	-	-	-	-	-	-
7 904D	PROPERTY DAMAGE DISTRIBUTION	1,485	-	-	-	1,485	-	-
8 904 by RATE	UNCOLLECTIBLE ACCOUNTS	18,999	-	-	-	-	18,999	-
9 905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,226	-	-	-	-	-	2,226
10 901-905	TOTAL	54,758	9,766	5,918	-	1,485	18,999	18,591
	INPUT LABELS		G50	G51	G52	G53	G54	G55

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003  
(\$000)

	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>INPUT</u>
1	928	REGULATORY COMMISSION EXPENSE - PPUC	3,534	G70
2		REGULATORY COMMISSION EXPENSE - FERC	92	G71
3		TOTAL REGULATORY COMMISSION EXPENSE	<u>3,626</u>	
5	928	EMPLOYEE BENEFITS	41,925	G73
6	920-935	OTHER ADMINISTRATIVE AND GENERAL	<u>91,119</u>	G75
7		SUBTOTAL	<u>133,044</u>	
8		TOTAL ADMINISTRATIVE AND GENERAL	<u>136,670</u>	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUMMARY  
 FUNCTIONALIZATION OF DEPRECIATION EXPENSE  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PER BOOKS	MISC ADJ.
1					
<u>INTANGIBLE PLANT</u>	<u>GD85</u>		5,087	4,705	382
2					
TRANSMISSION PLANT	GD20	350-359	16,576	16,541	35
DISTRIBUTION PLANT					
3					
LAND		360.2	0	0	0
4					
LAND RIGHTS		360.4	971	961	10
5					
STRUCTURES & IMPROVEMENTS		361	303	300	3
6					
STATION EQUIPMENT		362	4,264	4,220	44
7					
POLES, TOWERS & FIXTURES		364	13,545	13,405	140
8					
OVERHEAD CONDUCTORS & DEVICES		365	11,942	11,819	123
9					
UNDERGROUND CONDUIT		366	2,045	2,024	21
10					
UNDERGROUND CONDUCTORS & DEVICES		367	7,953	7,871	82
11					
LINE TRANSFORMERS		368	8,712	8,622	90
12					
SERVICES		369	11,835	11,713	122
13					
METERS		370	7,744	7,664	80
14					
AREA LIGHTING FIXTURES		371	205	203	2
15					
STREET LIGHTING		373	4,055	4,013	42
16					
TOTAL DISTRIBUTION PLANT			73,575	72,815	760
17					
GENERAL PLANT	GD88	369-399	7,367	7,941	(574)
18					
TOTAL DEPRECIATION EXPENSE			<u>102,604</u>	<u>102,003</u>	<u>602</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES AND IMPROVEMENTS 381	STATION EQUIPMENT 382
	SUBSTATIONS						
1	PRIMARY	GD28	4,465		6	296	4,163
2	SECONDARY	GD29	108		0	7	101
3	TOTAL SUBSTATIONS		4,573		6	303	4,264
	OVERHEAD LINES						
4	PRIMARY	GD32	7,879		288		
5	SECONDARY DEMAND COMPONENT	GD33D	6,913		252		
6	SECONDARY CUSTOMER COMPONE	GD33C	10,927		397		
7	STREET LIGHTING	GD34	733		28		
8	TOTAL OVERHEAD LINES		26,452		965		
	UNDERGROUND LINES						
9	PRIMARY	GD36	1,916				
10	SECONDARY DEMAND COMPONENT	GD37D	4,165				
11	SECONDARY CUSTOMER COMPONE	GD37C	3,917				
12	TOTAL UNDERGROUND LINES		9,998				
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	GD38D	2,625				
14	CUSTOMER COMPONENT	GD38C	6,087				
15	TOTAL LINE TRANSFORMERS		8,712				
	SERVICES						
16	DEMAND COMPONENT	GD39D	189				
17	CUSTOMER COMPONENT	GD39C	11,647				
18	TOTAL SERVICES		11,836				
19	METERS	GD43	7,744				
20	AREA LIGHTING FIXTURES	GD46	205				
21	STREET LIGHTING	GD47	4,056				
22	TOTAL		73,675	0	971	303	4,264

PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003  
(\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES 384	OVERHEAD CONDUCTORS AND DEVICES 385	UNDERGROUND CONDUIT 386	UNDERGROUND CONDUCTORS & DEVICES 387
SUBSTATIONS				
23 PRIMARY				
24 SECONDARY				
25 TOTAL SUBSTATIONS				
OVERHEAD LINES				
26 PRIMARY	4,179	3,412		
27 SECONDARY DEMAND COMPONENT	3,464	3,207		
28 SECONDARY CUSTOMER COMPONENT	5,207	5,323		
29 STREET LIGHTING	705	0		
30 TOTAL OVERHEAD LINES	<u>13,546</u>	<u>11,942</u>		
UNDERGROUND LINES				
31 PRIMARY			392	1,524
32 SECONDARY DEMAND COMPONENT			852	3,313
33 SECONDARY CUSTOMER COMPONENT			801	3,118
34 TOTAL UNDERGROUND LINES			<u>2,045</u>	<u>7,953</u>
LINE TRANSFORMERS				
35 DEMAND COMPONENT				
36 CUSTOMER COMPONENT				
37 TOTAL LINE TRANSFORMERS				
SERVICES				
38 DEMAND COMPONENT				
39 CUSTOMER COMPONENT				
40 TOTAL SERVICES				
41 METERS				
42 AREA LIGHTING FIXTURES				
43 STREET LIGHTING				
44 TOTAL	<u>13,546</u>	<u>11,942</u>	<u>2,045</u>	<u>7,953</u>

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE**  
**BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION**  
**FOR COST ALLOCATION PURPOSES**  
**YEAR ENDED DECEMBER 31, 2003**  
**(\$000)**

SUBFUNCTION	LINE TRANSFORMERS 368	SERVICES 369	METERS 370	AREA LIGHTING FIXTURES 371	STREET LIGHTING 373
SUBSTATIONS					
45 PRIMARY					
46 SECONDARY					
47 TOTAL SUBSTATIONS					
OVERHEAD LINES					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 STREET LIGHTING					
52 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
53 PRIMARY					
54 SECONDARY DEMAND COMPONENT					
55 SECONDARY CUSTOMER COMPONENT					
56 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
57 DEMAND COMPONENT	2,825				
58 CUSTOMER COMPONENT	6,087				
59 TOTAL LINE TRANSFORMERS	8,712				
SERVICES					
60 DEMAND COMPONENT		189			
61 CUSTOMER COMPONENT		11,647			
62 TOTAL SERVICES		11,836			
63 METERS			7,744		
64 AREA LIGHTING FIXTURES				205	
65 STREET LIGHTING					4,055
66 TOTAL	8,712	11,836	7,744	205	4,055

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**ALLOCATION FACTORS**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

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 (Demand, and Customer-Related). The development of specific calculated allocators is shown in this section.

## PPL ELECTRIC UTILITIES CORPORATION

## EXHIBIT JMK 2

## CUSTOMER CLASS DESIGNATIONS &amp; ABBREVIATIONS

HISTORIC PERIOD – YEAR ENDED DECEMBER 31, 2003

Rate Classes	Abbreviations	PUC Jurisdictional Rate Schedules
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, SI1

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
DETERMINATION OF CUSTOMER ALLOCATORS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003

	<u>RATE CLASS</u>	<u>ALLOCATOR LABEL</u>	<u>END OF YEAR</u>	<u>SECONDARY</u>
			<u>CUSTOMERS</u>	<u>CUSTOMERS</u>
			<u>C10</u>	<u>C30</u>
1	RS		1,149,925	1,149,925
2	RTS		13,969	13,969
3	GS-1,BL		138,590	138,590
4	GS-3,IS-1		21,431	21,431
5	LP-4		947	0
6	IS-P		32	0
7	LP-5		102	0
8	IS-T		28	0
9	LP-6		4	0
10	LPEP		1	0
11	ISA		1	0
12	GH		3,445	3,445
13	SL/AL		1,300	1,300
14	L5-S		6	0
15	TOTAL PPUC		1,329,781	1,328,660
16	66 KV RESALE		9	0
17	12 KV RESALE		9	0
18	TOTAL SYSTEM		1,329,799	1,328,660

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>RATE CLASS</u>	<u>RATE DESIGNATION</u>	<u>METERING TYPE</u>	<u>ESTIMATED METER COST</u>	<u>CUSTOMERS</u>	<u>ESTIMATED METER INVESTMENT</u>	<u>SUMMARY (\$000)</u>
1	RS,RTD	RSO	A	93.30	1,116,884	104,205,277	
2		RWC(R)	B	415	245	101,675	
3		RW1	C	321	187	60,027	
4		RTD	C	321	268	86,028	
5		RTS	C	321	13,944	4,476,024	
6	TOTAL				1,131,528	108,929,031	108,929
7	GS-1,BL	GS-1	A	93.30	58,511	5,459,076	
8		G1-D	D	112	72,677	8,139,824	
9		G1-T	C	321	848	272,208	
10		G1-F	E	3982	18	71,316	
11		G1-V	A	93.30	689	64,284	
12		G1-C	B	415	84	34,860	
13		BL	-	-	30	-	
14	TOTAL				132,857	14,041,568	14,042
15	GS-3,IS-1	GS-3	F	798	2,516	2,007,768	
16		G3-T	G	821	18,210	14,950,410	
17		G3-V	A	93.30	47	4,385	
18		G3-C	H	1,579	92	145,268	
19		IS-1	F	798	4	3,192	
20	TOTAL				20,869	17,111,023	17,111
21	LP-4	LP-4	I	4,015	472	1,895,080	
22		L4-T	I	4,015	436	1,750,540	
23		IS-P	J	5,017	36	180,612	
24		L4-C	K+I	5,728	5	28,640	
25	TOTAL				949	3,854,872	3,855
26	LP-5,6	LP-5	J	15,705	37	581,085	
27		L5-T (plus 17,643)	J	15,705	68	1,085,583	
28		L5-S	J	15,705	9	141,345	
29		LP-6	J	29,389	1	29,389	
30		L6-T	J	29,389	3	88,167	
31		IS-T (minus 1,189)	J	17,621	33	580,304	
32		LPEP	J	59,867	1	59,867	
33		ISA	J	233,503	1	233,503	
34	TOTAL				153	2,799,243	2,799
35	GH	GH-1	F	798	901	718,998	
36		H1-T	G	821	83	68,143	
37		H1-P	E	3,962	-	-	
38		H1-Q	I	4,015	-	-	
39		GH-2	F	798	1,682	1,342,236	
40		H2-R	F	798	856	683,088	
41	TOTAL				3,522	2,812,465	2,812
42	SL/AL	SL/AL	NONE	-	1,243	-	-
43	TOTAL				1,291,121	149,548,202	149,548

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

LINE NO.	RATE CLASS	INVESTMENT		INDICATED METER COST	CUSTOMERS	AVERAGE METER COST \$/CUSTOMER
		PP&L STUDY	PRORATED			
1	RS	104,453	158,694	158,694	1,149,925	138.00
2	RTS	4,476	6,800	6,800	13,968	486.79
3	GS-1	14,042	21,334	21,334	138,590	163.94
4	GS-3	17,111	25,997	25,997	21,431	1,213.06
5	LP-4	3,674	5,582	5,582	947	5,894.40
6	IS-P	181	274	274	32	8,562.50
7	LP-5	1,667	2,532	2,532	102	24,823.53
8	IS-T	580	882	882	28	31,500.00
9	LP-6	118	179	179	4	44,750.00
10	LPEP	60	91	91	1	91,000.00
11	ISA	234	355	355	1	355,000.00
12	GH	2,812	4,272	4,272	3,445	1,240.06
13	SL/LAL	-	-	-	1,300	
14	L5-S	141	215	215	6	35,833.33
	TOTAL PPUC	<u>149,548</u>	<u>227,207</u>	<u>227,207</u>	<u>1,329,781</u>	
15	RES 66	196		196	9	
16	RES 12	72		72	9	
17	TOTAL RESALE	<u>268</u>		<u>268</u>	<u>18</u>	
18	TOTAL INCLUDING RESALE	149,816		<u>227,475</u>	<u>1,329,799</u>	

Line No.

ALL AUTO

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>RATE CLASS</u>	<u>AVERAGE METER COST \$/CUSTOMER</u>	<u>CUSTOMERS</u>	<u>INDICATED METER INVESTMENT</u>	<u>ALLOCATOR CW1</u>
1	RS	138.00	1,149,925	158,690	158,692
2	RTS	486.79	13,969	6,800	6,800
3	GS-1,BL	153.94	138,590	21,335	21,335
4	GS-3,IS-1	1,213.06	21,431	25,987	25,987
5	LP-4	5,894.40	947	5,582	5,582
6	IS-P	8,562.50	32	274	274
7	LP-5	24,823.53	102	2,532	2,532
8	IS-T	31,500.00	28	882	882
9	LP-6	44,750.00	4	179	179
10	LPEP	91,000.00	1	91	91
11	ISA	355,000.00	1	355	355
12	GH	1,240.06	3,445	4,272	4,272
13	SL/AL	0	1,300	0	0
14	L5-S	35,833.33	6	215	215
15	TOTAL PPUC		<u>1,329,781</u>	<u>227,204</u>	<u>227,207</u>
16	RES 66		9	196	196
17	RES 12		9	72	72
18	TOTAL RESALE		<u>18</u>	<u>268</u>	<u>268</u>
19	TOTAL SYSTEM		<u>1,329,799</u>	<u>227,472</u>	<u>227,475</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ALLOCATION OF METERING COSTS  
 METER READING EXPENSE (CW2)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

METER READING EXPENSE 9,765,741

		PRORATION OF EXPENSE				AVERAGE
			PRORATED	INDICATED		METER READING
	RATE CLASS	CUSTOMERS	EXPENSE	COSTS	CUSTOMERS	\$/CUSTOMER/YEAR
1	RS	1,149,925	8,453,051	8,453,051	1,149,925	7.35
2	RTS	13,969	102,686	102,686	13,969	7.35
3	GS-1,BL	138,590	1,018,769	1,018,769	138,590	7.35
4	GS-3,IS-1	21,431	157,538	157,538	21,431	7.35
5	LP-4	947	6,861	6,861	947	7.35
6	ISP	32	235	235	32	7.35
7	LP-5	102	750	750	102	7.35
8	IST	28	206	206	28	7.35
9	LP-6	4	29	29	4	7.35
10	LPEP	1	7	7	1	7.35
11	ISA	1	7	7	1	7.35
12	GH	3,445	25,324	25,324	3,445	7.35
13	SL/AL	0	0	-	0	0.00
14	L5-S	6	44	44	6	7.35
15	TOTAL PPUC	1,328,481	9,765,608	9,765,608	1,328,481	
	RES 69	9	66	66	9	7.35
	RES 12	9	66	66	9	7.35
	TOTAL RE SALE	18	---	132.32	18	
16	TOTAL SYSTEM	1,328,499	9,765,741	9,765,741	1,328,499	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER READING ALLOCATOR (CW2)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>RATE CLASS</u>	<u>AVERAGE METER READING EXPENSE \$/CUST/YEAR</u>	<u>CUSTOMERS</u>	<u>INDICATED METER READING EXPENSE</u>	<u>ALLOCATOR CW2</u>
1	RS	7.35	1,149,925	8,453.05	8,453,050
2	RTS	7.35	13,969	102.69	102,690
3	GS-1,BL	7.35	138,590	1,018.77	1,018,770
4	GS-3,IS-1	7.35	21,431	157.54	157,540
5	LP-4	7.35	947	6.96	6,960
6	IS-P	7.35	32	0.24	240
7	LP-5	7.35	102	0.75	750
8	IS-T	7.35	28	0.21	210
9	LP-6	7.35	4	0.03	30
10	LPEP	7.35	1	0.01	10
11	ISA	7.35	1	0.01	10
12	GH	7.35	3,445	25.32	25,320
13	SL/AL	0.00	-	-	-
14	L5-S	7.35	6	0.04	40
15	TOTAL PPUC		<u>1,328,481</u>	<u>9,766</u>	<u>9,765,820</u>
16	RES 69	7.35	9	0.07	70
17	RES 12	7.35	9	0.07	70
18	TOTAL RESALE		<u>18</u>	<u>0.14</u>	<u>140.00</u>
19	TOTAL SYSTEM		<u>1,328,499</u>	<u>9,766</u>	<u>9,765,760</u>

## PPL ELECTRIC UTILITIES CORPORATION

ALLOCATOR CW4 FOR USE WITH LATE PAYMENTS (ACCOUNT 450)

ALLOCATOR CW5 FOR USE WITH UNCOLLECTIBLE ACCOUNTS (ACCOUNT 904)

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

(\$000)

	<u>RATE CLASS</u>	<u>LATE PAYMENTS CW4 (2)</u>	<u>PROPOSED LEVEL LATE PAYMENTS</u>	<u>ALLOCATOR CW5</u>
1	RS/RTD	4,483	4,916	16,219
2	RTS	42	46	61
3	GS-1,BL	1,278	1,402	784
4	GS-3,IS-1	1,292	1,416	938
5	LP-4	349	382	206
6	ISP	8	10	159
7	LP-5	106	0	131
8	IST	25	0	220
9	LP-6	12	0	0
10	LPEP	0	0	0
11	ISA	0	0	0
12	GH	67	73	29
13	SL/AL	52	57	251
14	L5-S	1	0	0
15	TOTAL PPUC	<u>7,715</u>	<u>8,302</u>	<u>18,999</u>
16	RES69	0		
17	RES12	2		
18	TOTAL RESALE	<u>2</u>		
19	TOTAL	<u>7,717</u>		

PPL ELECTRIC UTILITIES CORPORATION  
 CUSTOMER DEPOSITS ALLOCATORS CW6 AND CW6A  
 CUSTOMER ADVANCES FOR CONSTRUCTION ALLOCATOR CW7  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003  
 (\$000)

	<u>RATE CLASS</u>	TRANSMISSION RELATED CUSTOMER DEPOSITS <u>CW6A (1)</u>	DISTRIBUTION RELATED CUSTOMER DEPOSITS <u>CW6 (1)</u>	CUSTOMER ADVANCES <u>CW7 (2)</u>
1	RS,RTD	0	10,074	0
2	RTS	0	79	0
3	GS-1,BL	0	1,977	138,590
4	GS-3,IS-1	0	2,467	21,431
5	LP-4	0	341	0
6	IS-P	0	0	0
7	LP-5	0	20	0
8	IS-T	0	0	0
9	LP-6	0	0	0
10	LPEP	0	0	0
11	ISA	1,000	0	0
12	GH	0	60	0
13	SL/AL	0	22	0
14	L5-S	0	0	0
15	TOTAL PPUC	<u>1,000</u>	<u>15,039</u>	<u>160,021</u>
16	RES 69	0	0	0
17	RES 12	0	0	0
18	TOTAL RESALE	<u>0</u>	<u>0</u>	<u>0</u>
18	TOTAL SYSTEM	<u>1,000</u>	<u>15,039</u>	<u>160,021</u>

SOURCE: (1) PER STUDY OF ACCOUNT 235 (CUSTOMER DEPOSITS)  
 (2) BASED ON NUMBER OF CUSTOMERS ON GS-1 AND GS-3

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SECONDARY CUSTOMER COMPONENT STUDY  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

	<u>BASIC DATA</u>	<u>TOTAL SYSTEM</u>	<u>RS</u>	<u>RTS</u>	<u>GS-1,BL</u>	<u>GS-3,IS-1</u>	<u>GH</u>	<u>SL/AL</u>
1	SINGLE PHASE EQUIVALENT CUSTOMERS	1,280,540	1,143,769	14,068	115,812	3,329	2,262	1,300
2	TWO PHASE EQUIVALENT CUSTOMERS	18,735	15,053	116	3,464	75	27	0
3	THREE PHASE EQUIVALENT CUSTOMERS	<u>42,943</u>	<u>136</u>	<u>-</u>	<u>22,948</u>	<u>18,538</u>	<u>1,323</u>	<u>0</u>
4	TOTAL EQUIVALENT CUSTOMERS	<u>1,342,218</u>	<u>1,158,958</u>	<u>14,184</u>	<u>142,224</u>	<u>21,940</u>	<u>3,612</u>	<u>1,300</u>

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

	<u>WEIGHTING FACTOR</u>								
5	SINGLE PHASE CUSTOMERS	1.00	1,280,483	1,143,769	14,068	115,812	3,329	2,262	1,243
6	TWO PHASE EQUIVALENT CUSTOMERS	1.52	28,477	22,881	176	5,265	114	41	0
7	THREE PHASE CUSTOMERS	<u>2.24</u>	<u>96,192</u>	<u>305</u>	<u>-</u>	<u>51,404</u>	<u>41,521</u>	<u>2,964</u>	<u>0</u>
8	WEIGHTED ALLOCATOR		<u>1,405,153</u>	<u>1,168,954</u>	<u>14,244</u>	<u>172,481</u>	<u>44,964</u>	<u>5,267</u>	<u>1,243</u>

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

	<u>WEIGHTING FACTOR</u>								
9	SINGLE PHASE (3 WIRES)	1.000	1,279,240	1,143,769	14,068	115,812	3,329	2,262	0
10	TWO PHASE EQUIVALENT CUSTOMERS	1.725	32,318	25,966	200	5,975	129	47	0
11	THREE PHASE (4 WIRES)	<u>1.725</u>	<u>74,077</u>	<u>235</u>	<u>-</u>	<u>39,585</u>	<u>31,975</u>	<u>2,282</u>	<u>0</u>
12	WEIGHTED ALLOCATOR		<u>1,385,635</u>	<u>1,169,970</u>	<u>14,268</u>	<u>161,373</u>	<u>35,433</u>	<u>4,591</u>	<u>0</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF ENERGY ALLOCATORS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

LINE NO.	RATE CLASS	ANNUAL SALES	ANNUALIZATION	ANNUALIZED SALES	GENERATION LEVEL
		MWH	ADJUSTMENT	CUSTOMER LEVEL	LEVEL
		ES15	MWH	ES15A	EG10
1	RS	12,855,642	263,292	13,118,934	14,364,071
2	RTS	402,851	5,291	408,142	446,568
3	GS-1,BL	1,883,688	34,542	1,918,230	2,098,830
4	GS-3,IS-1	8,058,340	118,229	8,176,569	8,948,386
5	LP-4	5,418,356	48,755	5,467,111	5,810,261
6	ISP	371,689	(21,551)	350,138	372,115
7	LP-5	3,254,650	(3,062)	3,251,588	3,353,633
8	IST	1,879,968	(124,495)	1,755,473	1,810,565
9	LP-6	439,554	103,106	542,660	559,691
10	LPEP	59,922	(7,086)	52,836	54,494
11	ISA	215,131	(31,873)	183,257	189,008
12	GH	381,585	(14,504)	367,081	401,642
13	SL/AL	110,981	(1,102)	109,880	120,225
14	L5-S	6,963	(679)	6,284	6,481
15	TOTAL PPUC	35,339,320	368,863	35,708,183	38,523,970

Line No.

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW  
GENERATION LEVEL  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003

LINE NO.	RATE CLASS	12-CP DEMANDS TRANSMISSION LEVEL		RATE CLASS MAXIMUM DEMANDS	DEMAND ALLOCATOR AT THE SECONDARY LEVEL
		D10	D20		
1	RS	2,291,593	3,259,454	3,259,454	3,259,454
2	RTS	85,248	238,549	238,549	238,549
3	GS-1,BL	334,756	486,157	486,157	486,157
4	GS-3,IS-1	1,289,980	1,678,055	1,678,055	1,678,055
5	LP-4	803,215	986,107	986,107	0
6	ISP	55,799	64,856	64,856	0
7	LP-5	434,845	0	490,126	0
8	IST	226,900	0	273,861	0
9	LP-6	56,417	0	72,585	0
10	LPEP	15,880	0	35,129	0
11	ISA	48,539	0	97,357	0
12	GH	78,108	149,145	149,145	149,145
13	SL/AL	8,270	28,481	28,481	28,481
14	L5-S	645	0	16,252	0
15	TOTAL PPUC	5,730,195	6,890,804	7,876,114	5,839,841
16	RES 69	138,783	0	166,668	
17	RES 12	31,538	38,396	38,396	
18	TOTAL RESALE	168,321	38,396	205,064	
19		5,898,516	6,929,200	8,081,178	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DEMAND ALLOCATORS - MW  
 AVERAGE & EXCESS RESPONSIBILITY METHOD  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2003

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<u>RATE CLASS</u>	GENERATION LEVEL ANNUAL ENERGY MWH	AVERAGE ANNUAL DEMAND	CLASS MAXIMUM DEMANDS(NGD)	CLASS EXCESS (3)-(2)	ADJUSTED CLASS EXCESS 1/	AVERAGE & EXCESS (2) + (5) D10	PRIMARY LEVEL D20
1	RS,RTD	14,086,891	1,605,707	3,259,454	1,653,747	1,113,573	2,719,280	2,719,280
2	RTS	440,778	50,317	238,549	188,232	126,749	177,066	177,066
3	GS-1,BL	2,061,036	235,278	488,157	252,879	168,833	404,211	404,211
4	GS-3,IS-1	8,817,026	1,006,510	1,878,055	871,545	452,194	1,458,704	1,458,704
5	LP-4	5,758,446	657,357	886,107	328,750	221,368	878,725	878,725
6	IS-P	395,018	45,083	84,856	19,763	13,308	58,401	58,401
7	LP-6	3,356,791	383,195	490,126	106,931	72,003	455,198	0
8	IS-T	1,938,887	221,343	273,861	52,518	35,384	256,707	0
9	LP-6	453,349	51,752	72,585	20,833	14,028	65,780	0
10	LPEP	61,802	7,055	35,129	28,074	18,904	25,959	0
11	ISA	221,882	25,329	97,357	72,028	48,501	73,830	0
12	GH	417,511	47,661	149,145	101,484	68,336	115,997	115,997
13	SL/AL	121,430	13,862	28,481	14,619	9,844	23,706	23,706
14	L5-S	7,182	820	16,252	15,432	10,391	11,211	0
15	TOTAL PPUC	<u>38,117,210</u>	<u>4,351,279</u>	<u>7,876,114</u>	<u>3,524,835</u>	<u>2,373,496</u>	<u>6,724,775</u>	<u>5,838,090</u>

1/ COLUMN 6 = COLUMN 4 RATIOED TO TOTAL THE DIFFERENCE  
 OF THE ANNUAL PEAK LESS TOTAL AVERAGE ANNUAL DEMAND

2003 VALUES  
 6,724,775 PEAK MONTH  
 4,351,279 AVERAGE DEMAND  
 2,373,496 EXCESS

16  
 17  
 18

**PPL ELECTRIC UTILITIES CORPORATION**

**Exhibit JMK 2  
Cost Allocation Study  
Test Year Ended December 31, 2004**

**Witness: Joseph M. Kleha  
Docket No. R-00049255**

**RECEIVED**  
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SECRETARY'S BUREAU

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY

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**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

**COST ALLOCATION STUDY**

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

**PREFACE**

Cost allocation studies are submitted in support of the direct testimony of J. M. Kleha and in response to the Commission's filing Regulation IV-E-1 regarding a fully distributed Cost-of-Service study. Exhibit JMK 2 presents results for the future test year ended December 31, 2004. A companion study, Exhibit JMK 1, presents results for the historic test year ended December 31, 2003. The Commission's order at Docket No. R-80031114 provided that PPL Electric'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 PPL Electric'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, 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 return realized from other classes of customers.

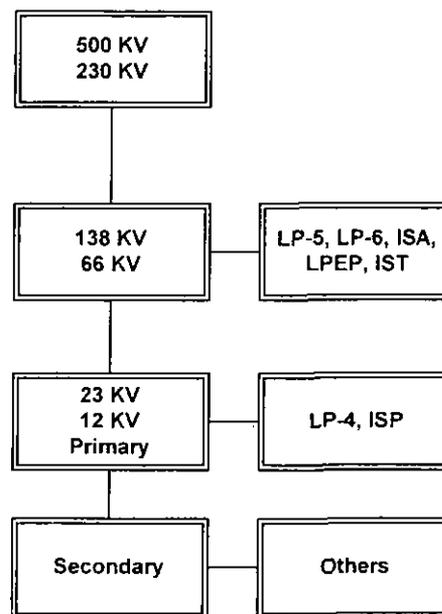
Overall costs of service are assigned to groups of customers on the basis of their distinctive service characteristics. One principal service characteristic is

the voltage level at which the electric supply is rendered. PPL Electric's investment in utility property and operating costs must be broken down and reassembled into the following functional voltage level component categories:

1. High voltage transmission facilities which are necessary to serve all customer classes;
2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, LP-6, IST, LPEP, ISA and L5-S) 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 ISP) 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:

### SYSTEM SUPPLY



PPL Electric'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. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of secondary investment; and
2. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments.

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 PPL Electric's transmission and distribution system are used to provide service to that group of customers.

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 distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric'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) 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.

PPL Electric's primary (12 kV) and 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. This usage is due to the significant diversity of demand at these levels.

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. Two steps are required in the allocation process. The total electric system costs are allocated between FERC jurisdictional wholesale service customers and Pennsylvania jurisdictional customers. Then 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.

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

**SUMMARY OF COST ALLOCATION STUDY**

**PRESENT AND PROPOSED RATES**

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

The summaries contained in this section present the results of the detailed allocations of Pennsylvania jurisdictional costs at present and proposed rates for the historic 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.

PPL Electric 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).

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES AT PRESENT RATE LEVELS											
SALES OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	R11	5,886	3,486	32	994	1,004	271	7	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	501,304	297,406	3,545	62,454	85,186	22,144	1,764	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJD SALE OF ELECT		ARTT	505,432	300,160	3,566	63,426	86,060	21,730	1,789	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	10,087	506	1,708	3,710	960	60	8
10	TOTAL OPERATING REVENUES		ROT	523,208	310,247	4,072	65,134	89,770	22,690	1,849	1,667
OPERATING EXPENSES											
OPERATING AND MAINTENANCE EXPENSES											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EE0T	182,129	138,876	2,661	15,118	15,513	3,976	421	552
14	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,857	5,574	27,056	33,968	8,937	726	690
DEPRECIATION EXPENSE											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,728	1,721	7,461	10,623	2,415	148	89
17	OTHER DEPREC EXP		ED0T	15,499	10,755	307	1,525	1,756	414	25	11
TOTAL DEPRECIATION AND											
18	AMORTIZATION EXPENSE		ED00A	93,905	60,483	2,028	8,986	12,379	2,829	173	100
TAXES											
19	CAPITAL STOCK PRESENT LEVEL		ET1	5,567	3,599	129	542	819	203	13	5
20	OTHER OTHER TAXES		ET001	9,200	6,315	190	909	1,121	272	18	6
21	DEFERRED INCOME TAXES		TXTA	30,462	20,187	640	2,938	3,962	956	64	30
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)
23	GROSS RECEIPTS TAX		TXG	29,821	17,709	210	3,742	5,078	1,282	106	98
24	TOTAL PA INCOME TAX		TSIT1	(170)	(4,487)	(586)	1,656	2,468	627	62	69
25	TOTAL FED INC TAX		TFTX	(25,502)	(29,758)	(2,422)	2,843	4,127	1,133	144	190
26	TOTAL TAXES		TFIT1	47,465	12,479	(1,894)	12,446	17,176	4,370	401	397
27	TOTAL OPERATING EXPENSES		TEXP1	451,206	290,819	5,708	48,488	63,523	16,136	1,300	1,187
28	RETURN (LN 11 - 36)		PRERTN	72,002	19,428	(1,636)	16,646	26,247	6,554	549	480
29	TOTAL RATE BASE		RBX	1,842,749	1,216,771	41,367	179,297	250,040	61,618	3,796	2,036
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	3.91%	1.60%	-3.95%	9.28%	10.50%	10.64%	14.48%	23.58%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	40.86%	-101.22%	237.61%	268.65%	272.22%	370.14%	603.37%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	OPERATING REVENUES AT PRESENT RATE LEVELS											
	SALES OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0	
2	DISTRIBUTION REVENUES	DREV			1,717	283	314	662	6,222	17,705	38	
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0	
4	TOTAL SALE OF ELECTRICITY			RRT	1,717	283	314	662	6,222	17,705	38	
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	0	0	0	0	52	40	0	
6	TOTAL ADJUSTED SALES OF ELECTRICITY			RR1T	1,717	283	314	662	6,274	17,745	38	
7	ANNUALIZATION PRESENT REVENUES			ANN	(11)	(2)	(33)	(41)	190	(93)	1	
8	ANNUAL ADJ'D SALE OF ELECT			ARTT	1,708	281	281	621	6,464	17,652	37	
9	OTHER OPERATING REVENUES			ROOT	3	1	22	1	252	458	1	
10	TOTAL OPERATING REVENUES			ROT	1,708	282	303	622	6,716	18,110	38	
	OPERATING EXPENSES											
	OPERATING AND MAINTENENCE EXPENSES											
11	TRANSMISSION			EE20	0	0	0	0	0	0	0	
12	DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12	
13	OTHER OPER & MAINT EXPENSES			EE0T	473	54	77	32	1,153	3,211	5	
14	TOTAL OPER & MAINT EXPENSES			EE00	521	63	101	52	2,564	11,708	17	
	DEPRECIATION EXPENSE											
15	TRANSMISSION			ED20	0	0	0	0	0	0	0	
16	DISTRIBUTION			ED30	31	6	3	12	828	5,332	8	
17	OTHER DEPREC EXP			ED0T	3	0	6	2	136	555	0	
	TOTAL DEPRECIATION AND											
18	AMORTIZATION EXPENSE			ED00A	34	6	9	14	964	5,887	8	
	TAXES											
19	CAPITAL STOCK PRESENT LEVEL			ET1	2	0	3	1	61	187	0	
20	OTHER OTHER TAXES			ET001	2	0	5	0	85	276	0	
21	DEFERRED INCOME TAXES			TXTA	18	2	22	4	301	1,331	2	
22	NET INVESTMENT TAX CREDIT			TX93	0	0	(2)	0	(27)	(49)	0	
23	GROSS RECEIPTS TAX			TXG	101	17	17	37	381	1,041	2	
24	TOTAL PA INCOME TAX			TSIT1	100	19	14	51	179	(341)	0	
25	TOTAL FED INC TAX			TFTX	307	59	42	157	287	(2,607)	(1)	
26	TOTAL TAXES			TFIT1	530	97	101	250	1,267	(162)	3	
27	TOTAL OPERATING EXPENSES			TEXP1	1,085	166	211	316	4,785	17,433	28	
28	RETURN (LN 11 - 36)			PRERTN	624	116	92	306	1,921	677	10	
29	TOTAL RATE BASE			RBX	716	144	825	284	19,682	66,001	177	
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	87.15%	80.56%	11.15%	107.75%	9.76%	1.03%	5.65%	
31	CLASS RATE IN % OF TOTAL			PRCLRT	2230.45%	2061.66%	285.40%	2757.56%	249.79%	26.25%	144.59%	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
5	LATE PAY CHARGES PROPOSED		RRTP	8,474	3,834	36	1,093	1,105	298	7	0
6	TOT ADJUSTED SALE OF ELECTRICITY		R11P	664,237	378,717	4,117	84,569	128,388	32,921	2,148	1,793
7	ANNUALIZATION PROPOSED REVS		RRTTP	5,651	3,553	25	1,335	1,293	(585)	30	(108)
8	TOT ADJUSTED SALE OF ELECTRICITY		ANNP	669,888	382,270	4,142	85,904	129,681	32,356	2,178	1,685
			ARTTP								
9	OTHER OPERATING REVENUES		ROOT	17,776	10,087	506	1,708	3,710	960	60	8
10	TOTAL OPERATING REVENUES		ROTP	687,664	392,357	4,648	87,612	133,391	33,316	2,238	1,693
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EEOT	182,129	138,876	2,661	15,118	15,513	3,976	421	552
14	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,857	5,574	27,056	33,968	8,937	726	690
<b>DEPRECIATION EXPENSE</b>											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,728	1,721	7,461	10,623	2,415	148	89
17	OTHER DEPRECIATION EXPENSE		EDOT	15,499	10,755	307	1,525	1,756	414	25	11
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	93,905	60,483	2,028	8,986	12,379	2,829	173	100
<b>TAXES</b>											
19	CAPITAL STOCK PROP LEVEL		ET1P	5,267	3,405	122	513	775	192	12	5
20	OTHER-W/O CAP STOCK		ET001	10,131	6,870	215	999	1,296	317	21	6
21	DEFERRED INCOME TAXES		TXTA	30,462	20,973	662	3,048	4,082	984	66	31
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)
23	GROSS RECEIPTS TAX		TXG	39,523	22,554	244	5,068	7,651	1,909	129	99
24	TOTAL PA INCOME TAX		TSIT1	15,227	3,196	(534)	3,763	6,556	1,622	98	71
25	TOTAL FED INC TAX		TFTX	23,052	(5,531)	(2,257)	9,487	17,017	4,272	258	198
26	TOTAL TAXES		TFIT1	121,749	49,595	(1,625)	22,584	36,858	9,165	576	408
27	TOTAL OPERATING EXPENSES		TEXP1	525,490	327,935	5,977	58,626	83,205	20,931	1,475	1,198
28	RETURN (LN 11 - 36)		PRERTN	162,174	64,422	(1,329)	28,986	50,186	12,385	783	495
29	TOTAL RATE BASE		RBX	1,842,749	1,216,771	41,387	179,297	250,040	61,618	3,798	2,036
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.80%	5.29%	-3.21%	16.17%	20.07%	20.10%	20.10%	24.31%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	40.92%	-101.02%	237.34%	268.54%	272.12%	369.82%	603.07%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
	<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0	
2	DISTRIBUTION REVENUES	DREVP			1,152	185	404	661	9,193	19,805	83	
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0	
4	TOTAL SALE OF ELECTRICITY			RRTP	1,152	185	404	661	9,193	19,805	83	
5	LATE PAY CHARGES PROPOSED			R11P	0	0	0	0	57	44	0	
6	TOT ADJUSTED SALE OF ELECTRICITY			RRTTP	1,152	185	404	661	9,250	19,849	83	
7	ANNUALIZATION PROPOSED REVS			ANNP	(7)	(1)	(43)	(42)	284	(106)	3	
8	TOT ADJUSTED SALE OF ELECTRICITY			ARTTP	1,145	184	381	619	9,534	19,743	86	
9	OTHER OPERATING REVENUES			ROOT	3	1	22	1	252	458	1	
10	TOTAL OPERATING REVENUES			ROTP	1,148	185	383	620	9,786	20,201	87	
	<b>OPERATING EXPENSES</b>											
	<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION			EE20	0	0	0	0	0	0	0	
12	DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12	
13	OTHER OPER & MAINT EXPENSES			EEOT	473	54	77	32	1,153	3,211	5	
14	TOTAL OPER & MAINT EXPENSES			EE00	521	63	101	52	2,564	11,708	17	
	<b>DEPRECIATION EXPENSE</b>											
15	TRANSMISSION			ED20	0	0	0	0	0	0	0	
16	DISTRIBUTION			ED30	31	6	3	12	828	5,332	8	
17	OTHER DEPRECIATION EXPENSE			EDOT	3	0	6	2	136	555	0	
	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>											
18	AMORTIZATION EXPENSE			ED00	34	6	9	14	964	5,887	8	
	<b>TAXES</b>											
19	CAPITAL STOCK PROP LEVEL			ET1P	2	0	3	1	58	177	0	
20	OTHER-W/O CAP STOCK			ET001	2	0	6	0	97	300	0	
21	DEFERRED INCOME TAXES			TXTA	18	2	23	4	310	1,362	2	
22	NET INVESTMENT TAX CREDIT			TX93	0	0	(2)	0	(27)	(49)	0	
23	GROSS RECEIPTS TAX			TXG	68	11	21	37	563	1,165	5	
24	TOTAL PA INCOME TAX			TSIT1	48	10	21	51	467	(146)	5	
25	TOTAL FED INC TAX			TFTX	141	30	66	158	1,194	(1,992)	13	
26	TOTAL TAXES			TFIT1	279	53	137	249	2,653	786	25	
27	TOTAL OPERATING EXPENSES			TEXP1	834	122	247	315	6,181	18,381	50	
28	RETURN (LN 11 - 36)			PRRTN	314	63	136	305	3,605	1,820	37	
29	TOTAL RATE BASE			RBX	716	144	825	284	19,682	66,001	177	
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	43.85%	43.75%	16.48%	107.39%	18.32%	2.76%	20.90%	
31	CLASS RATE IN % OF TOTAL			PRCLRT	2228.90%	2060.36%	285.17%	2755.75%	249.62%	28.34%	144.50%	

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

**COST ALLOCATION STUDY – PRESENT RATES**

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

This section consists of two parts. Part I shows the assignment of the costs to Federal jurisdictional wholesale customers supplied on a system cost basis. Part II 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 part 1 forms the inputs to part 2. Allocators are summarized at the end of each part as developed in Section B. Basic input cost data are provided from Exhibit Historic 1. Functionalized input data are developed in Section A.

**SECTION III**

**PART I**

**ASSIGNMENT TO WHOLESALE SERVICES**

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
					Transmission	Resale Primary*	Distribution - Primary/Secondary	
<b>ELECTRIC PLANT IN SERVICE</b>								
1	TRANSMISSION FUNCTION	Q20	SK401T	P20	975,327	975,327	0	0
<b>DISTRIBUTION PLANT SUBSTATIONS</b>								
2	PRIMARY	Q28	SD20	P28	270,465	0	1,694	268,771
3	SECONDARY	Q29	SD30	P29	4,537	0	0	4,537
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	2,467	0	0	2,467
5	TOTAL SUBSTATIONS			PSS	277,469	0	1,694	275,775
<b>OVERHEAD LINES</b>								
6	PRIMARY	Q32	SD20	P32	382,255	0	501	381,754
<b>SECONDARY</b>								
7	DEMAND COMPONENT	Q33D	SD30	P33D	334,207	0	0	334,207
8	CUSTOMER COMPONENT	Q33C	SC30	P33C	526,751	0	0	526,751
9	STREET LIGHTING	Q34	SK401	P34	37,422	0	0	37,422
10	TOTAL OVERHEAD LINES			POL	1,280,635	0	501	1,280,134
<b>UNDERGROUND LINES</b>								
11	PRIMARY	Q36	SD20	P36	76,902	0	162	76,740
<b>SECONDARY</b>								
12	DEMAND COMPONENT	Q37D	SD30	P37D	167,210	0	0	167,210
13	CUSTOMER COMPONENT	Q37C	SC30	P37C	157,255	0	0	157,255
14	TOTAL UNDERGROUND LINES			PUG	401,367	0	162	401,205
<b>LINE TRANSFORMERS</b>								
15	DEMAND COMPONENT	Q38D	SD30	P38D	101,207	0	0	101,207
16	CUSTOMER COMPONENT	Q38C	SK401	P38C	234,695	0	0	234,695
17	TOTAL LINE TRANSFORMERS			PLT	335,902	0	0	335,902
<b>SERVICES</b>								
18	DEMAND COMPONENT	Q39D	SD30	P39D	7,411	0	0	7,411
19	CUSTOMER COMPONENT	Q39C	SK401	P39C	458,674	0	0	458,674
20	TOTAL SERVICES			PSV	466,085	0	0	466,085
21	METERS	Q43	SCW1	P43	245,495	197	60	245,238
22	AREA LIGHTING FIXTURES	Q46	SK401	P46	5,590	0	0	5,590
23	STREET LIGHTING	Q47	SK401	P47	78,593	0	0	78,593
24	TOTAL DISTRIBUTION PLANT			P30	3,091,136	197	2,418	3,088,522
25	GENERAL PLANT	Q88	SK939	P88	335,347	17,970	165	317,211
26	INTANGIBLE PLANT	Q95	SK939	P95	22,392	1,200	11	21,181
27	TOTAL ELECTRIC PLANT IN SERVICE			P00	4,424,202	994,694	2,594	3,426,914

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DEPRECIATION RESERVE</b>							
1	TRANSMISSION FUNCTION	H20	SK401T	A20	414,872	414,872	0
<b>DISTRIBUTION PLANT</b>							
<b>SUBSTATIONS</b>							
3	PRIMARY	H28	SD20	A28	97,535	0	660
4	SECONDARY	H29	SD30	A29	1,643	0	0
5	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	1,451	0	0
6	TOTAL SUBSTATIONS			AST	100,629	0	660
<b>OVERHEAD LINES</b>							
7	PRIMARY	H32	SD20	A32	134,462	0	189
<b>SECONDARY</b>							
8	DEMAND COMPONENT	H33D	SD30	A33D	118,354	0	0
9	CUSTOMER COMPONENT	H33C	SC30	A33C	187,487	0	0
10	STREET LIGHTING	H34	SK401	A34	11,982	0	0
11	TOTAL OVERHEAD LINES			AOL	452,285	0	189
<b>UNDERGROUND LINES</b>							
12	PRIMARY	H36	SD20	A36	24,752	0	25
<b>SECONDARY</b>							
13	DEMAND COMPONENT	H37D	SD30	A37D	53,821	0	0
14	CUSTOMER COMPONENT	H37C	SC30	A37C	50,617	0	0
15	TOTAL UNDERGROUND LINES			AUG	129,190	0	25
<b>LINE TRANSFORMERS</b>							
16	DEMAND COMPONENT	H38D	SD30	A38D	42,924	0	0
17	CUSTOMER COMPONENT	H38C	SK401	A38C	99,540	0	0
18	TOTAL LINE TRANSFORMERS			ALT	142,464	0	0
<b>SERVICES</b>							
19	DEMAND COMPONENT	H39D	SD30	A39D	3,849	0	0
20	CUSTOMER COMPONENT	H39C	SK401	A39C	238,238	0	0
21	TOTAL SERVICES			ASV	242,087	0	0
22	METERS	H43	SCW1	A43	44,430	36	12
23	AREA LIGHTING FIXTURES	H46	SK401	A46	3,044	0	0
24	STREET LIGHTING	H47	SK401	A47	45,036	0	0
25	TOTAL DISTRIBUTION PLANT			A30	1,159,165	36	885
26	GENERAL PLANT	H88	SK939	A88	127,274	6,820	63
27	INTANGIBLE PLANT	H95	SK939	A95	8,940	479	4
28	TOTAL DEPRECIATION AND AMORTIZATION RESERVE * DIRECT ASSIGNMENT			A00	1,710,251	422,207	953

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>SUBTRACTIVE ADJUSTMENTS</b>							
<b>ACCUM DEFERRED INCOME TAXES</b>							
<b>REPAIR ALLOWANCE ELECTION</b>							
1	TRANSMISSION PROPERTY	TC41E	SK401T	DF41E	453	453	0
2	DISTRIBUTION PROPERTY	TC41F	SP30	DF41F	7,288	0	6
3	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	7,741	453	6
<b>CLASS LIFE</b>							
4	TRANSMISSION	TC42E	SK401T	DF42E	23	23	0
5	DISTRIBUTION	TC42F	SP30	DF42F	29	0	0
6	TOTAL CLASS LIFE			DF42T	52	23	0
<b>REMOVAL COSTS</b>							
7	TRANSMISSION	TC43E	SK401T	DF43E	49	49	0
8	DISTRIBUTION	TC43F	SP30	DF43F	59	0	0
9	TOTAL REMOVAL COSTS			DF43T	108	49	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
10	TRANSMISSION	TC45E	SK401T	DF45E	(18,605)	(18,605)	0
11	DISTRIBUTION	TC45F	SK401	DF45F	(52,182)	0	0
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(70,787)	(18,605)	0
<b>ACRS AND MACRS</b>							
13	TRANSMISSION PROPERTY	TC46E	SK401T	DF46E	40,719	40,719	0
14	DISTRIBUTION PROPERTY	TC46F	SP30	DF46F	328,108	21	257
15	GENERAL PROPERTY	TC46G	SK939	DF46G	43,485	2,330	21
16	TOTAL ACRS AND MACRS			DF46T	412,312	43,070	278
17	TOTAL ACCUM DEFERRED INCOME TAXES			DFT	349,426	24,991	284
18	CUSTOMER ADVANCES	AC	SK401	CA00	174	0	0
19	CUSTOMER DEPOSITS	AD	SK401	DA00	16,039	0	0
20	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	365,639	24,991	284

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>ADDITIVE ADJUSTMENTS</b>								
<b>PLANT HELD FOR FUTURE USE</b>								
1	TRANSMISSION PLANT	QF20	SK401T	PF20	13,157	13,157	0	0
2	DISTRIBUTION PLANT	QF30	SD20	PF30	2,213	0	13	2,200
3	GENERAL PLANT	QF88	SK939	PF88	0	0	0	0
4	TOTAL PLANT FUTURE USE			PF00	15,370	13,157	13	2,200
5	<b>TOTAL ADDITIVE ADJUSTMENTS</b>			PLADD	15,370	13,157	13	2,200
6	<b>NET ORIG COST RATE BASE</b>			NOP	2,363,682	560,654	1,370	1,801,657
<b>WORKING CAPITAL</b>								
<b>PLANT MATERIALS &amp; SUPPLIES</b>								
7	TRANSMISSION/DISTRIBUTION	M14	SAT2	W14	29,886	7,169	18	22,698
8	TOTAL MATERIALS & SUPPLIES			WCD	29,886	7,169	18	22,698
<b>WORKING CASH</b>								
9	WORKING CASH - O & M	CASH	SWCAP	WCA	13,990	3,556	8	10,426

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS

	Input	Alloc	Output	\$1,000 Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>WORKING CAPITAL CONTINUED</b>								
<b>WORKING CASH CONTINUED</b>								
<b>PREPAYMENTS</b>								
1	PROPERTY INSURANCE	MCPD	SAT2	WCPID	(41)	(10)	(0)	(31)
2	RENTS	MCPR	SAT2	WCPR	0	0	0	0
3	POSTAGE	MCPO	SK939	WCPO	381	20	0	361
4	PPUC ANNUAL ASSESS	MCPRE	SK401	WCPRE	1,812	0	0	1,812
5	MISCELLANEOUS	MCPM	SK939	WCPM	0	0	0	0
6	<b>TOTAL PREPAYMENTS</b>			WCPT	2,152	11	0	2,141
7	ACCRUED TAXES	MCT	SP01	WCT	16,805	3,545	10	13,250
8	SUBTOTAL WORKING CAPITAL			SUBWC	62,833	14,281	37	48,516
<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>								
9	SEMI ANNUAL INTEREST		SRBX	EAS	(9,746)	(2,309)	(6)	(7,431)
10	PREFERRED DIVIDEND PAYMENT		SRBX	FAS	4	1	0	3
11	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(9,742)	(2,308)	(6)	(7,428)
12	<b>TOTAL WORKING CASH</b>			CWC	23,205	4,803	13	18,389
13	<b>TOTAL WORKING CAPITAL</b>			W00	53,091	11,973	31	41,087
14	<b>TOTAL RATE BASE</b>			RBX	2,416,773	572,626	1,401	1,842,745

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES

		\$1,000			FERC Jurisdiction			PUC Jurisdiction
		Input	Alloc	Output	Total Electric Department	Transmission	Resale Primary*	Distribution - Primary/Secondary
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
1	<b>TRANSMISSION</b>	G20	SK401T	EE20	75,361	75,361	0	0
<b>DISTRIBUTION SUBSTATIONS</b>								
2	PRIMARY	G28	SP28	EE28	11,015	0	69	10,946
3	SECONDARY	G29	SP29	EE29	182	0	0	182
4	<b>TOTAL SUBSTATIONS</b>			EESS	11,197	0	69	11,128
<b>OVERHEAD LINES</b>								
5	PRIMARY	G32	SP32	EE32	13,362	0	18	13,344
<b>SECONDARY</b>								
6	DEMAND COMPONENT	G33D	SP33D	EE33D	11,678	0	0	11,678
7	CUSTOMER COMPONENT	G33C	SP33C	EE33C	18,410	0	0	18,410
8	STREET LIGHTING	G34	SP34	EE34	1,312	0	0	1,312
9	<b>TOTAL OVERHEAD LINES</b>			EEOL	44,762	0	18	44,744
<b>UNDERGROUND LINES</b>								
10	PRIMARY	G36	SP36	EE36	2,308	0	5	2,303
<b>SECONDARY</b>								
11	DEMAND COMPONENT	G37D	SP37D	EE37D	5,018	0	0	5,018
12	CUSTOMER COMPONENT	G37C	SP37C	EE37C	4,718	0	0	4,718
13	<b>TOTAL UNDERGROUND LINES</b>			EEUG	12,044	0	5	12,039
<b>LINE TRANSFORMERS</b>								
14	DEMAND COMPONENT	G38D	SP38D	EE38D	935	0	0	935
15	CUSTOMER COMPONENT	G38C	SP38C	EE38C	2,169	0	0	2,169
16	<b>TOTAL LINE TRANSFORMERS</b>			EELT	3,104	0	0	3,104
<b>SERVICES</b>								
17	DEMAND COMPONENT	G39D	SP39D	EE39D	100	0	0	100
18	CUSTOMER COMPONENT	G39C	SP39C	EE39C	6,214	0	0	6,214
19	<b>TOTAL SERVICES</b>			EESV	6,314	0	0	6,314
20	<b>MISC DISTRIBUTION EXPENSE &amp; RENTS</b>	G42	SP30	EE42	23,648	2	18	23,628
21	<b>METERS</b>	G43	SP43	EE43	11,792	9	3	11,780
22	STREET LIGHTING	G46	SP46	EE46	5,975	0	0	5,975
23	CUSTOMER INSTALLATIONS	G47	SP47	EE47	8,995	0	0	8,995
24	<b>TOTAL DISTRIBUTION</b>			EE30	127,831	11	113	127,707
<b>CUSTOMER ACCOUNTS</b>								
25	METER READING	G50	SCW2	EE50	10,418	0	0	10,418
26	COLLECTION EXPENSES	G51	SK401	EE51	6,240	0	0	6,240
27	PROPERTY DAMAGE DISTRIBUTION	G53	SP30	EE53	1,269	0	1	1,268
28	UNCOLLECTIBLE ACCOUNTS	G54	SK401	EE54	16,231	0	0	16,231
29	OTHER CUSTOMER ACCTS EXPENSE	G55	SC10	EE55	20,053	0	0	20,052
30	<b>TOTAL CUSTOMER ACCTS</b>			EE56	54,211	0	1	54,209
<b>CUSTOMER SERVICE &amp; INFORMATIONAL</b>								
31	908 - ON TRACK	G60	SK401	EE60	1,839	0	0	1,839
32	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	SK401	EE61	3,700	0	0	3,700
33	908 - WRAP	G62	SK401	EE62	5,585	0	0	5,585
34	OTHER 908 - 910	G63	SK401	EE63	2,473	0	0	2,473
35				EE64	13,597	0	0	13,597
36	<b>SALES</b>	G65	SK401	EE65	6,591	0	0	6,591
* DIRECT ASSIGNMENT								

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>								
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
1	PPUC REGULATORY	G70	SK401	EE70	4,155	0	0	4,155
2	FERC REGULATORY	G71	SC11	EE71	108	54	54	0
3	EMPLOYEE BENEFITS	G73	SK929	EE73	27,215	1,458	13	25,743
4	SUSTAINABLE ENERGY FUND	G74	SK401	EE74	3,689	0	0	3,689
5	OTHER A & G	G75	SP00	EE75	90,013	20,238	53	69,722
6	TOT ADMIN & GENERAL EXPENSES			EE79	125,180	21,750	120	103,310
7	TOTAL O & M BEFORE ADJUST			EE80	402,771	97,122	234	305,414
<b>ADJUSTMENTS TO O &amp; M EXPENSES</b>								
8	EMPLOYEE WAGES AND BENEFITS	G81	SK929	EE81	(5,629)	(302)	(3)	(5,325)
9	RATE CASE EXPENSES	G82	SK401	EE82	0	0	0	0
10	INTEREST EXPENSE ON CUST DEPOSITS	G83	SK401	EE83	205	0	0	205
11	SOCIAL PROGRAMS	G84	SK401	EE84	4,776	0	0	4,776
12	AUTOMATED METER READING SEVERENCE	G85	SK401	EE85	1,764	0	0	1,764
13	STORM EXPENSE (HURRICANE ISABEL)	G86	SK401	EE86	3,002	0	0	3,002
14	ENVIRONMENTAL REMEDIATION	G87	SK929	EE87	0	0	0	0
15	TOTAL ADJUSTMENTS			EE99	4,118	(302)	(3)	4,422
16	TOTAL OPER & MAINT EXPENSES * DIRECT ASIGNMENT			EE00	406,889	96,820	232	309,837

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>DEPRECIATION EXPENSE</b>								
1	TRANSMISSION	GD20	SK401T	ED20	17,457	17,457	0	0
<b>DISTRIBUTION</b>								
<b>SUBSTATIONS</b>								
2	PRIMARY	GD28	SP28	ED28	4,615	0	29	4,586
3	SECONDARY	GD29	SP29	ED29	112	0	0	112
4	TOTAL SUBSTATIONS			EDSS	4,727	0	29	4,698
<b>OVERHEAD LINES</b>								
5	PRIMARY	GD32	SP32	ED32	8,772	0	12	8,760
<b>SECONDARY</b>								
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	7,666	0	0	7,666
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	12,077	0	0	12,077
8	STREET LIGHTING	GD34	SP34	ED34	864	0	0	864
9	TOTAL OVERHEAD LINES			EDOL	29,379	0	12	29,367
<b>UNDERGROUND LINES</b>								
10	PRIMARY	GD36	SP36	ED36	1,978	0	4	1,974
<b>SECONDARY</b>								
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	4,302	0	0	4,302
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	4,046	0	0	4,046
13	TOTAL UNDERGROUND LINES			EDUG	10,326	0	4	10,322
<b>LINE TRANSFORMERS</b>								
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	2,664	0	0	2,664
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	6,178	0	0	6,178
16	TOTAL LINE TRANSFORMERS			EDLT	8,842	0	0	8,842
<b>SERVICES</b>								
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	192	0	0	192
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	11,909	0	0	11,909
19	TOTAL SERVICES			EDSV	12,101	0	0	12,101
20	METERS	GD43	SP43	ED43	8,775	7	2	8,766
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	225	0	0	225
22	STREET LIGHTING	GD47	SP47	ED47	4,085	0	0	4,085
23	TOTAL DISTRIBUTION			ED30	78,460	7	47	78,406
24	GENERAL	GD88	SK839	ED88	7,940	425	4	7,511
25	INTANGIBLE	GD95	SK939	ED95	4,764	255	2	4,508
26	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	108621.038	18144.56499	52.99585156	90,423
<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>								
27	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	4,183	699	2	3,482
28	TOTAL ADJUSTMENTS			GD99	4,183	699	2	3,482
29	TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE			ED00A	112,804	18,843	55	93,906

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>TAXES TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS</b>								
1	CAPITAL STOCK	GT1	SP01	ET1	6,680	1,409	4	5,267
2	CAPITAL STOCK ADJUSTMENT	GT1A	SP01	ET1A	380	80	0	300
3	PUBLIC UTILITY REALTY	GT3	SP01	ET3	4,000	844	2	3,154
4	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	SP01	ET3A	(749)	(158)	(0)	(591)
5	LOCAL PROPERTY TAXES	GT4	SP01	ET4	918	194	1	724
6	OTHER TAXES	GT6	SP01	ET6	0	0	0	0
7	PAYROLL TAXES	GP01	SK939	EP01	6,573	352	3	6,217
8	PAYROLL TAXES ADJUSTMENT	GP01A	SK939	EP01A	(321)	(17)	(0)	(304)
9	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	17,481	2,704	10	14,767
10	CAPITAL STOCK PROPOSED LEVEL	GT1P	SK401	ET1P	631	0	0	631
11	TOTAL AT PROPOSED LEVEL			ET01P	18,112	2,704	10	15,398
<b>INVESTMENT TAX CREDIT AMORTIZATION</b>								
12	TRANSMISSION	ITDA91	SK401T	TXA91	(830)	(830)	0	0
13	DISTRIBUTION	ITDA92	SP30	TXA92	(1,915)	(0)	(1)	(1,913)
14	TOTAL INVESTMENT TAX CREDIT			TX93	(2,745)	(830)	(1)	(1,913)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DEFERRED INCOME TAXES</b>							
1	ADJUST GROSS RECEIPTS TAX	ITD02	SRRBG	TX02	0	0	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
2	TRANSMISSION	ITD04	SK401T	TX04	(4,035)	(4,035)	0
3	DISTRIBUTION	ITD06	SK401	TX06	(5,516)	0	(5,516)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(9,551)	(4,035)	(5,516)
5	VACATION PAY	ITD08	SK939	TX08	(351)	(19)	(332)
6	TAXES CAPITALIZED	ITD12	SP01	TX12	338	71	266
7	A & G CAPITALIZED	ITD15	SK929	TX15	(402)	(22)	(380)
8	IRC 263A AMORTIZATION	ITD22	SK939	TX22	574	31	543
9	OBSOLETE INVENTORY	ITD23	SP30	TX23	37	0	37
10	HURRICANE ISABEL DEFERRAL	ITD27	SK401	TX27	0	0	0
11	FIN45 RENT AMORTIZATION	ITD26	SK939	TX26	(334)	(18)	(316)
12	SOFTWARE AMORTIZATION	ITD28	SK939	TX28	0	0	0
13	PENSION/POST EMPL/SEVERENCE	ITD24	SK939	TX24	(116)	(6)	(110)
14	ENVIRONMENTAL CLEANUP	ITD30	SP00	TX30	417	94	323
15	CLEARING ACCOUNTS	ITD39	SK939	TX39	0	0	0
16	<b>BALANCE CARRIED FORWARD</b> <b>DEFERRED INCOME TAXES</b>			TXST	(9,388)	(3,904)	(5,485)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>	<b>BALANCE BROUGHT FORWARD</b>						
	<b>DEFERRED INCOME TAXES</b>						
			TXST	(9,388)	(3,904)	0	(5,485)
	<b>CONTINUED</b>						
	<b>CLASS LIFE</b>						
2	ITD42E	SK401T	TX42E	(334)	(334)	0	0
3	ITD42F	SP30	TX42F	(1,009)	(0)	(1)	(1,008)
4	<b>TOTAL CLASS LIFE</b>			(1,343)	(334)	(1)	(1,008)
	<b>REMOVAL COSTS</b>						
5	ITD43E	SK401T	TX43E	(61)	(61)	0	0
6	ITD43F	SP30	TX43F	(116)	(0)	(0)	(116)
7	<b>TOTAL REMOVAL COSTS</b>			(177)	(61)	(0)	(116)
	<b>ACRS AND MACRS</b>						
8	ITD46E	SK401T	TX46E	5,527	5,527	0	0
9	ITD46F	SP30	TX46F	35,480	2	28	35,450
10	ITD46G	SK939	TX46G	2,484	133	1	2,350
11	<b>TOTAL ACRS AND MACRS</b>			43,491	5,662	29	37,800
	<b>REPAIR ALLOWANCE ELECTION</b>						
12	ITD48E	SK401T	TX48E	(37)	(37)	0	0
13	ITD48F	SP30	TX48F	(591)	(0)	(0)	(591)
14	<b>TOTAL REPAIR ALLOWANCE ELECTION</b>			(628)	(37)	(0)	(591)
15	ITD49	SP01	TX49	131	28	0	103
16	ITD54	SP00	TX54	123	28	0	95
17	ITD62	SCW5	TX62	774	0	0	774
18	<b>TOTAL DEFERRED INCOME TAXES</b>			32,983	1,382	28	31,573
19	ITD71	SK939	TX71	(1,173)	(63)	(1)	(1,110)
20	<b>TOTAL ADJUST DEFERRED INC TAXES</b>			31,810	1,319	27	30,464

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES SUMMARY  
 \$1,000

	input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATING EXPENSES</b>							
1	O & M TRANSMISSION		EE20	75,361	75,361	0	0
2	O & M DISTRIBUTION		EE30	127,831	11	113	127,707
3	O & M CUSTOMER ACCOUNTS		EE56	54,211	0	1	54,209
4	O & M CUST SVC & INFO		EE64	13,597	0	0	13,597
5	O & M SALES		EE65	6,591	0	0	6,591
6	O & M ADMIN & GENERAL		EE79	125,180	21,750	120	103,310
7	ADJUSTS TO O & M EXPENSES		EE99	4,118	(302)	(3)	4,422
8	TOTAL OPER & MAINT EXPENSES		EE00	406,889	96,820	232	308,837
9	DEPRECIATION & AMORTIZATION		ED00A	112,804	18,843	55	93,906
TAXES OTHER THAN INCOME							
10	EXCLUDING GROSS RECEIPTS		ET01	17,481	2,704	10	14,767
MISC ALLOWABLE EXPENSES							
11	GROSS RECEIPTS TAX		TXG	38,269	8,448	0	29,821
12	TOTAL ADJUST DEFERRED INC TAXES		TXTA	31,810	1,319	27	30,464
13	NET INVESTMENT TAX CREDIT		TX93	(2,745)	(830)	(1)	(1,913)
14	OP EXPENSES PRIOR INCOME TAX		OEBT	604,507	127,305	322	476,880
PA AND FEDERAL INCOME TAXES FROM PAGE 18 AND NOT PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN							
15	TOTAL PA INCOME TAX		TSTX	1,346	1,552	(35)	(170)
16	TOTAL FED INC TAX		TFTX	(22,748)	2,880	(127)	(25,502)
17	TOTAL TAXES		TX99	63,413	16,073	(126)	47,466
18	TOTAL OPERATING EXPENSES		TOE	583,105	131,737	160	451,208

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATING REVENUES</b>							
<b>SALE OF ELECTRICITY</b>							
1				142,329	142,329	0	0
2				495,418	0	0	495,418
3				0	0	0	0
4			RRT	637,748	142,329	0	495,418
5	S11		R11	6,000	114	0	5,886
6			RRTT	643,748	142,443	0	501,304
7	ANN			4,876	748	0	4,128
8			ARTT	648,624	143,191	0	505,432
<b>OTHER OPERATING REVENUES</b>							
9	S20	SK401	R20	0	0	0	0
<b>RENT-ELECTRIC PROPERTY</b>							
10	S23	SK401T	R23	0	0	0	0
11	S24	SP30	R24	16,906	1	13	16,892
<b>OTHER ELECTRIC REVENUE</b>							
12	S26	SK401T	R26	15,608	15,608	0	0
13	S27	SP30	R27	885	0	1	884
14	S37	SK939	R37	0	0	0	0
15			ROOT	33,399	15,609	14	17,776
16			ROT	682,022	158,800	14	523,208
17			RRBG	648,624	143,191	0	505,432
18			TXGR	38,269	8,448	0	29,821

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DERIVATION-</b>						
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>						
1		ROT	682,022	158,800	14	523,208
2		OEBT	604,507	127,305	322	476,880
3		TAXI	77,515	31,496	(308)	46,328
4		TAT	(141,163)	(21,714)	(89)	(119,361)
5		TNI	(63,648)	9,782	(397)	(73,033)
<b>PA INCOME TAX CALCULATION</b>						
6		TNI	(63,648)	9,782	(397)	(73,033)
7		TASI	77,124	5,752	42	71,330
8		TSTI	13,476	15,534	(355)	(1,703)
9			100%	100%	100%	100%
10		TSTIF	13,476	15,534	(355)	(1,703)
11		GSIT	1,346	1,552	(35)	(170)
12		TS20	0	0	0	0
13		TSTA	0	0	0	0
14		TSIT1	1,346	1,552	(35)	(170)
<b>FEDERAL INC TAX CALCULATION</b>						
15		TNI	(63,648)	9,782	(397)	(73,033)
<b>DEDUCTIONS</b>						
16		TSIT1	1,346	1,552	(35)	(170)
17		TSFS	1,346	1,552	(35)	(170)
18		TFTI	(64,994)	8,230	(362)	(72,862)
19		GFIT	(22,748)	2,880	(127)	(25,502)
20		TAFI	0	0	0	0
21		TFIT1	(22,748)	2,880	(127)	(25,502)

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>ADJUSTMENTS TO TAXABLE INCOME</b>							
1	INTEREST EXPENSE	ITA1	SRBX TA1	(79,843)	(18,918)	(46)	(60,879)
2	DEFERRED INCOME TAXES		TXTA	31,810	1,319	27	30,464
3	NET INVESTMENT TAX CREDIT		TX93	(2,745)	(830)	(1)	(1,913)
4	SEVERENCE PAY	ITA20	SK939 TA20	(135)	(7)	(0)	(128)
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>							
5	TRANSMISSION	ITAD13	SK401T TAD13	17,457	17,457	0	0
6	DISTRIBUTION	ITAE13	SED30 TAE13	78,460	7	47	78,406
7	GENERAL & INTANGIBLE	ITAF13	SED88 TAF13	12,704	681	6	12,017
	ANNUAL DEPRECIATION EXP	GD99A	SED00 GD99A	4,183	699	2	3,482
8	TOTAL BOOK DEPRECIATION & AMORTIZATION		TA13	112,804	18,843	55	93,906
9	DEPRECIATION CHARGED TO CLEARING	ITA14	SED88 TA14	574	31	0	543
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>							
10	TRANSMISSION	ITAD15	SK401T TAD15	(28,069)	(28,069)	0	0
11	DISTRIBUTION	ITAE15	SED30 TAE15	(162,035)	(15)	(97)	(161,924)
12	GENERAL & INTANGIBLE	ITAF15	SED88 TAF15	(38,294)	(2,052)	(19)	(36,223)
13	TOTAL TAX DEPRECIATION & AMORTIZATION		TA15	(228,398)	(30,136)	(115)	(198,147)
15	POST RETIREMENT BENEFITS	ITA20	SK939 TA20	(2,353)	(126)	(1)	(2,226)
<b>BALANCE CARRIED FORWARD</b>							
16	ADJUSTMENTS TO TAXABLE INCOME		TAST1	(168,286)	(29,824)	(82)	(138,381)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>	<b>BALANCE BROUGHT FORWARD ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>						
			TAST1	(168,286)	(29,824)	(82)	(138,381)
<b>2</b>	BUSINESS MEALS NOT DEDUCTIBLE	ITA27 SK401	TA27	487	0	0	487
<b>3</b>	VACATION PAY	ITA28 SK939	TA28	846	45	0	800
<b>4</b>	PENSION EXPENSE	ITA30 SK939	TA30	2,212	119	1	2,092
<b>5</b>	POST EMPL BENE/VERP	ITA37 SK939	TA37	309	17	0	292
<b>6</b>	AMORTIZ LEASED EQUIPMENT	ITA44 SK401	TA44	16,281	0	0	16,281
<b>7</b>	ENVIRONMENTAL CLEANUP	ITA45 SP00	TA45	(1,006)	(226)	(1)	(779)
<b>8</b>	<b>BALANCE CARRIED FORWARD ADJUSTMENTS TO TAXABLE INCOME</b>						
			TAST2	(149,157)	(29,870)	(81)	(119,207)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>	<b>BALANCE BROUGHT FORWARD</b>						
	<b>ADJUSTMENTS TO TAXABLE INCOME</b>						
			TAST2	(149,157)	(29,870)	(81)	(119,207)
	<b>CONTINUED</b>						
<b>2</b>	REACQUIRED DEBT COSTS	ITA48	SP00 TA48	(198)	(45)	(0)	(153)
<b>3</b>	BAD DEBTS & PROPERTY DAMAGE	ITA54	SK401 TA54	(1,865)	0	0	(1,865)
<b>4</b>	TAXES CAPITALIZED	ITA57	SK939 TA57	(814)	(44)	(0)	(770)
	<b>ADJUST SALES OF PROPERTY</b>						
<b>5</b>	TRANSMISSION PROPERTY	ITA84E	SK401T TA84E	0	0	0	0
<b>6</b>	DISTRIBUTION PROPERTY	ITA84F	SP30 TA84F	(97)	(0)	(0)	(97)
<b>7</b>	GENERAL PROPERTY	ITA84G	SK939 TA84G	(41)	(2)	(0)	(39)
<b>8</b>	TOTAL ADJUST OF SALES PROPERTY		TA84	(138)	(2)	(0)	(136)
	<b>REMOVAL COSTS</b>						
<b>9</b>	TRANSMISSION PROPERTY	ITA60	SK401T TA60	(1,240)	(1,240)	0	0
<b>10</b>	DISTRIBUTION PROPERTY	ITA62	SP30 TA62	(7,446)	(0)	(6)	(7,440)
<b>11</b>	TOTAL REMOVAL COSTS		TA64	(8,686)	(1,240)	(6)	(7,440)
<b>12</b>	CLEARING ACCOUNTS	ITA66	SK939 TA66	0	0	0	0
<b>13</b>	<b>BALANCE CARRIED FORWARD</b>						
	<b>ADJUSTMENTS TO TAXABLE INCOME</b>						
			TAST3	(160,858)	(31,200)	(87)	(129,571)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
1	<b>BALANCE BROUGHT FORWARD ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST3	(160,858)	(31,200)	(87)	(129,571)
2	SERP	ITA70	SK939	TA70	246	13	0	233
3	ESOP DIVIDEND	ITA72	SK939	TA72	(4,533)	(243)	(2)	(4,288)
4	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
	TRANSMISSION	ITA78	SK401T	TA78	9,724	9,724	0	0
5	DISTRIBUTION	ITA80	SK401	TA80	13,293	0	0	13,293
6	TOTAL CIAC			TA81	23,017	9,724	0	13,293
7	A & G CAPITALIZED	ITA82	SK929	TA82	970	52	0	918
8	ADJ G R TAX - CASH BASIS	ITA87	SRRBG	TA87	0	0	0	0
9	SOFTWARE AMORTIZATION	ITA89	SK939	TA89	0	0	0	0
10	CONSUMER EDUCATION	ITA90	SK939	TA90	(315)	(17)	(0)	(298)
11	STORM EXPENSE (HURRICANE ISABEL)	ITA91	SK401	TA91	0	0	0	0
12	FIN45 RENT AMORTIZATION	ITA92	SK939	TA92	806	43	0	762
13	OBSOLETE INVENTORY	ITA94	SP30	TA94	(88)	(0)	(0)	(88)
14	PREFERRED DIV PD CREDIT	ITA95	SP01	TA95	(408)	(86)	(0)	(322)
15	<b>TOTAL ADJ'S TO TAXABLE INCOME</b>			TAT	(141,163)	(21,714)	(89)	(119,361)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>INCOME TAX ADJUSTMENTS</b>							
<b>PA SPECIAL DEDUCTIONS</b>							
1	BONUS DEPRECIATION TRANSMISSION	ITAS1 SK401T	TAS1	5,599	5,599	0	0
2	BONUS DEPRECIATION DISTRIBUTION	ITAS2 SED30	TAS2	68,239	6	41	68,192
3	BONUS DEPRECIATION GENERAL PLANT	ITAS3 SED88	TAS3	3,470	186	2	3,282
4	TAX PREFERENCE INCOME	ITAS4 SP01	TAS4	(184)	(39)	(0)	(145)
5	TOTAL SPECIAL DEDUCTIONS		TASI	77,124	5,752	42	71,330
6	PA TAX CREDITS	ITS1 SP01	TS1	0	0	0	0
7	PA TAX CREDITS		TS20	0	0	0	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>WAGES AND SALARIES ALLOCATOR</b>							
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>							
1	TRANSMISSION	K904	SK401T	K905	4,426	4,426	0
2	DISTRIBUTION	K906	SP30	K907	51,903	3	41
3	CUSTOMER ACCTS	K920	SC10	K921	23,076	0	0
4	CUSTOMER SERV & INFO	K922	SC10	K923	1,594	0	0
5	SALES	K924	SK401	K925	1,654	0	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>							
6				K929	82,653	4,429	41
7	ALLOCATOR			SK929	100.000%	5.359%	0.049%
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>							
8	ADMIN & GENERAL	K930	SK929	K931	3,672	197	2
9				K939	86,325	4,626	43
10	ALLOCATOR			SK939	100.000%	5.359%	0.049%

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 SUMMARY OF ALLOCATORS

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>CUSTOMERS, WEIGHTED</b>							
<b>A - EXPRESSED IN \$1,000</b>							
1	METER INVESTMENT	CW1		245,227	197	72	244,958
2	ALLOCATOR		SCW1	100.000%	0.080%	0.029%	99.891%
3	METER READING EXPENSE	CW2		10,418	0	0.07	10,418
4	ALLOCATOR		SCW2	100.000%	0.000%	0.001%	99.999%
5	LATE PAYMENTS	CW4		6,000	0	2	5,998
6	ALLOCATOR		SCW4	100.000%	0.000%	0.033%	99.967%
<b>B - EXPRESSED IN UNITS</b>							
<b>C-CUSTOMERS, UNITS</b>							
13	END OF YEAR CUSTOMERS	C10		1,330,606	9	9	1,330,588
14	ALLOCATOR		SC10	100.000%	0.001%	0.001%	99.999%
15	FERC SYSTEM CUSTOMERS	C11		18	9	9	0
16	ALLOCATOR		SC11	100.000%	50.000%	50.000%	0.000%
17	SECONDARY CUSTOMERS	C30		1,329,548	0	0	1,329,548
18	ALLOCATOR		SC30	100.000%	0.000%	0.000%	100.000%
<b>D-DEMANDS (MW)</b>							
19	TRANSMISSION LEVEL DEMANDS	D10		6,204,393	141,192	33,589	6,029,612
20	ALLOCATOR		SD10	100.000%	2.276%	0.541%	97.183%
21	PRIMARY LEVEL DEMANDS	D20		6,539,645	0	38,473	6,501,173
22	ALLOCATOR		SD20	100.000%	0.000%	0.588%	99.412%
23	SECONDARY LEVEL DEMANDS	D30		5,502,926	0	0	5,502,926
24	ALLOCATOR		SD30	100.000%	0.000%	0.000%	100.000%
<b>E-DIRECT ASSIGNMENT</b>							
25	100% TO PENNA JURISDICTION	K401		1	0	0	1
26	ALLOCATOR		SK401	100.000%	0.000%	0.000%	100.000%
27	100% TO TRANSMISSION	K401T		1	1	0	0
28	ALLOCATOR		SK401T	100.000%	100.000%	0.000%	0.000%

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>PROGRAM GENERATED ALLOCATORS</b>							
1			P01	2,713,951	572,487	1,641	2,139,823
2			SP01	100.000%	0	0.060%	78.845%
3			P00	4,424,202	994,694	2,594	3,426,914
4			SP00	100.000%	0	0.059%	77.458%
5			AT2	4,066,463	975,524	2,418	3,088,522
6			SAT2	100.000%	23.989%	0.059%	75.951%
<b>WORKING CAPITAL ALLOCATOR O&amp;M LESS UNCOLLECTIBLE ACCOUNTS</b>							
7			WCAP	380,923	96,820	231	283,872
8			SWCAP	100.000%	25.417%	0.061%	74.522%
9		SWCAP	REQD	13,985	3,554	8	10,422
10			SREQD	100.000%	25.417%	0.061%	74.522%
11			RBX	2,426,515	574,935	1,407	1,850,173
12			SRBX	100.000%	23.694%	0.058%	76.248%
13			NOP	2,363,682	560,654	1,370	1,801,657
14			SNOP	100.000%	23.720%	0.058%	76.223%
15			RRBG	648,624	143,191	0	505,432
			SRRBG	100.000%	22.076%	0.000%	77.924%

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribullon - Primary/Secondary
<b>PROGRAM GENERATED ALLOCATORS</b>							
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>							
1	TOTAL DEPRECIATION EXPENSE		ED00	108,621	16,145	53	90,423
2	ALLOCATOR		SED00	100.000%	16.704%	0.049%	83.247%
3	DISTRIBUTION DEPRECIATION EXPENSE		ED30	78,460	7	47	78,406
4	ALLOCATOR		SED30	100.000%	0.009%	0.060%	99.931%
5	GENERAL & INTANGIBLE DEPREC EXPENSE		ED88	12,704	681	6	12,017
6	ALLOCATOR		SED88	100.000%	5.359%	0.049%	94.592%
7	TOTAL DISTRIBUTION PLANT		P30	3,091,136	197	2,418	3,088,522
8	ALLOCATOR		SP30	100.000%	0.006%	0.078%	99.915%
9	PRIMARY SUBSTATIONS PLANT		P28	270,465	0	1,694	268,771
10	ALLOCATOR		SP28	100.000%	0.000%	0.626%	99.374%
11	SECONDARY SUBSTATIONS PLANT		P29	4,537	0	0	4,537
12	ALLOCATOR		SP29	100.000%	0.000%	0.000%	100.000%
13	PRIMARY OHL PLANT		P32	382,255	0	501	381,754
14	ALLOCATOR		SP32	100.000%	0.000%	0.131%	99.869%
15	SECONDARY OHL DEMAND COMP		P33D	334,207	0	0	334,207
16	ALLOCATOR		SP33D	100.000%	0.000%	0.000%	100.000%
17	SECONDARY OHL CUSTOMER COMP		P33C	526,751	0	0	526,751
18	ALLOCATOR		SP33C	100.000%	0.000%	0.000%	100.000%
19	STREET LIGHTING OHL PLANT		P34	37,422	0	0	37,422
20	ALLOCATOR		SP34	100.000%	0.000%	0.000%	100.000%
21	PRIMARY UGL PLANT		P36	76,902	0	162	76,740
22	ALLOCATOR		SP36	100.000%	0.000%	0.211%	99.789%
23	SECONDARY UGL DEMAND COMP		P37D	167,210	0	0	167,210
24	ALLOCATOR		SP37D	100.000%	0.000%	0.000%	100.000%
25	SECONDARY UGL CUSTOMER COMP		P37C	157,255	0	0	157,255
26	ALLOCATOR		SP37C	100.000%	0.000%	0.000%	100.000%
27	LINE TRANSFORMERS DEMAND COMP		P38D	101,207	0	0	101,207
28	ALLOCATOR		SP38D	100.000%	0.000%	0.000%	100.000%
29	LINE TRANSFORMERS CUSTOMER COMP		P38C	234,695	0	0	234,695
30	ALLOCATOR		SP38C	100.000%	0.000%	0.000%	100.000%
31	SERVICES DEMAND COMPONENT		P39D	7,411	0	0	7,411
32	ALLOCATOR		SP39D	100.000%	0.000%	0.000%	100.000%
33	SERVICES CUSTOMER COMPONENT		P39C	458,674	0	0	458,674
34	ALLOCATOR		SP39C	100.000%	0.000%	0.000%	100.000%
35	METER PLANT		P43	245,495	197	60	245,238
36	ALLOCATOR		SP43	100.000%	0.080%	0.025%	99.895%
37	AREA LIGHTING FIXTURES		P46	5,590	0	0	5,590
38	ALLOCATOR		SP46	100.000%	0.000%	0.000%	100.000%
39	STREET LIGHTING PLANT		P47	78,593	0	0	78,593
40	ALLOCATOR		SP47	100.000%	0.000%	0.000%	100.000%
	* DIRECT ASIGNMENT						

**SECTION III**

**PART II**

**PENNSYLVANIA JURISDICTIONAL ALLOCATION**

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	<b>ELECTRIC PLANT IN SERVICE</b>											
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	0
	<b>DISTRIBUTION PLANT</b>											
	<b>SUBSTATIONS</b>											
2	PRIMARY	Q28	RD20	P28	288,771	118,577	8,974	23,421	72,764	38,851	2,419	0
3	SECONDARY	Q29	RD30	P29	4,537	2,325	179	467	1,451	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	2,467	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	275,775	118,902	9,153	23,888	74,215	38,851	2,419	0
	<b>OVERHEAD LINES</b>											
6	PRIMARY	Q32	RD20	P32	381,754	165,582	12,747	33,266	103,352	55,183	3,436	0
	<b>SECONDARY</b>											
7	DEMAND COMPONENT	Q33D	RD30	P33D	334,207	171,251	13,184	34,407	108,893	0	0	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	526,751	456,367	5,684	54,303	8,460	0	0	0
9	STREET LIGHTING	Q34	RK405	P34	37,422	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			POL	1,280,134	793,200	31,615	121,976	218,705	55,183	3,436	0
	<b>UNDERGROUND LINES</b>											
11	PRIMARY	Q36	RD20	P36	76,740	33,285	2,662	6,667	20,776	11,093	691	0
	<b>SECONDARY</b>											
12	DEMAND COMPONENT	Q37D	RD30	P37D	167,210	85,680	6,596	17,214	53,480	0	0	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	157,255	136,243	1,697	16,211	2,526	0	0	0
14	TOTAL UNDERGROUND LINES			PUG	401,205	255,208	10,855	40,112	76,782	11,093	691	0
	<b>LINE TRANSFORMERS</b>											
15	DEMAND COMPONENT	Q38D	RD30	P38D	101,207	51,859	3,993	10,419	32,370	0	0	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	234,695	194,910	2,380	28,809	7,510	0	0	0
17	TOTAL LINE TRANSFORMERS			PLT	335,902	246,769	6,373	39,228	39,880	0	0	0
	<b>SERVICES</b>											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	7,411	3,817	294	767	2,382	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	458,674	387,286	4,724	53,417	11,728	0	0	0
20	TOTAL SERVICES			PSV	466,085	391,103	5,018	54,184	14,110	0	0	0
21	METERS	Q43	RCW1	P43	245,238	175,573	7,313	21,848	26,147	5,613	270	2,477
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	5,590	0	0	0	0	0	0	0
23	STREET LIGHTING	Q46	RK405	P46	78,593	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT			P30	3,088,524	1,980,755	70,327	301,236	449,839	110,740	6,816	2,477
25	DEMAND COMPONENT			P30D	1,344,304	630,376	48,529	126,648	393,468	105,127	6,546	0
26	CUSTOMER COMPONENT			P30C	1,744,220	1,350,379	21,798	174,588	56,371	5,613	270	2,477
27	GENERAL PLANT	Q88	K939	P88	317,211	224,729	6,115	31,470	34,225	8,130	501	178
28	DEMAND COMPONENT		DK939	P88D	91,582	42,942	3,308	8,632	26,809	7,160	447	0
29	CUSTOMER COMPONENT		CK939	P88C	225,629	181,787	2,809	22,838	7,416	970	54	178
30	INTANGIBLE PLANT	Q95	K939	P95	21,181	15,006	409	2,101	2,285	543	34	12
31	DEMAND COMPONENT		DK939	P95D	6,115	2,667	221	576	1,790	478	30	0
32	CUSTOMER COMPONENT		CK939	P95C	15,066	12,139	188	1,525	495	65	4	12
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	3,426,916	2,220,490	76,851	334,807	486,349	119,413	7,351	2,667
34	DEMAND COMPONENT			P00D	1,442,001	676,185	52,058	135,856	422,067	112,765	7,023	0
35	CUSTOMER COMPONENT			P00C	1,984,915	1,544,305	24,795	198,951	64,282	6,648	328	2,667

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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SUJAL	L5-S	
	<b>ELECTRIC PLANT IN SERVICE</b>											
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	
	<b>DISTRIBUTION PLANT SUBSTATIONS</b>											
2	PRIMARY	Q28	RD20	P28	0	0	0	0	4,631	1,134	0	
3	SECONDARY	Q29	RD30	P29	0	0	0	0	92	23	0	
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	0	
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	4,723	1,157	0	
	<b>OVERHEAD LINES</b>											
6	PRIMARY	Q32	RD20	P32	0	0	0	0	6,578	1,611	0	
	<b>SECONDARY</b>											
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	0	6,804	1,668	0	
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	0	1,433	506	0	
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	0	37,422	0	
10	TOTAL OVERHEAD LINES			POL	0	0	0	0	14,815	41,207	0	
	<b>UNDERGROUND LINES</b>											
11	PRIMARY	Q36	RD20	P36	0	0	0	0	1,322	324	0	
	<b>SECONDARY</b>											
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	0	3,404	834	0	
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	0	428	151	0	
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	5,154	1,309	0	
	<b>LINE TRANSFORMERS</b>											
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	0	2,061	505	0	
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	0	880	207	0	
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	2,941	712	0	
	<b>SERVICES</b>											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	152	0	0	
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	0	1,518	0	0	
20	TOTAL SERVICES			PSV	0	0	0	0	1,670	0	0	
21	METERS	Q43	RCW1	P43	861	174	88	346	4,316	0	211	
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	0	0	0	0	0	5,590	0	
23	STREET LIGHTING	Q46	RK405	P46	0	0	0	0	0	78,593	0	
24	TOTAL DISTRIBUTION PLANT			P30	861	174	2,555	346	33,619	128,588	211	
25	DEMAND COMPONENT			P30D	0	0	2,467	0	25,044	6,099	0	
26	CUSTOMER COMPONENT			P30C	861	174	88	346	8,575	122,469	211	
27	GENERAL PLANT	Q88	K939	P88	59	11	187	23	2,693	8,888	14	
28	DEMAND COMPONENT		DK939	P88D	0	0	171	0	1,709	416	0	
29	CUSTOMER COMPONENT		CK939	P88C	59	11	16	23	984	8,472	14	
30	INTANGIBLE PLANT	Q95	K939	P95	4	1	12	2	180	594	1	
31	DEMAND COMPONENT		DK939	P95D	0	0	11	0	114	28	0	
32	CUSTOMER COMPONENT		CK939	P95C	4	1	1	2	66	566	1	
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	924	186	2,754	371	36,492	138,050	226	
34	DEMAND COMPONENT			P00D	0	0	2,649	0	26,867	6,543	0	
35	CUSTOMER COMPONENT			P00C	924	186	105	371	9,625	131,507	226	

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Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>DEPRECIATION RESERVE</b>											
1	H20	RD10	A20	0	0	0	0	0	0	0	0
<b>DISTRIBUTION PLANT SUBSTATIONS</b>											
2	H28	RD20	A28	96,875	42,019	3,235	8,442	26,227	14,003	872	0
3	H29	RD30	A29	1,643	842	65	169	525	0	0	0
4	DAS	RK407	DAS	1,451	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			99,969	42,861	3,300	8,611	26,752	14,003	872	0
<b>OVERHEAD LINES</b>											
6	H32	RD20	A32	134,273	58,240	4,483	11,701	36,352	19,409	1,208	0
7	DEMAND COMPONENT			H33D RD30 A33D	118,354	60,646	4,669	12,185	37,854	0	0
8	CUSTOMER COMPONENT			H33C RC30 A33C	187,487	162,435	2,023	19,328	3,011	0	0
9	STREET LIGHTING			H34 RK405 A34	11,982	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			AOL	452,096	281,321	11,175	43,214	77,217	19,409	1,208
<b>UNDERGROUND LINES</b>											
11	H38	RD20	A36	24,727	10,725	826	2,155	6,694	3,574	223	0
12	DEMAND COMPONENT			H37D RD30 A37D	53,821	27,578	2,123	5,541	17,214	0	0
13	CUSTOMER COMPONENT			H37C RC30 A37C	50,617	43,854	546	5,218	813	0	0
14	TOTAL UNDERGROUND LINES			AUG	129,165	82,157	3,495	12,914	24,721	3,574	223
<b>LINE TRANSFORMERS</b>											
15	H38D	RD30	A38D	42,924	21,995	1,693	4,419	13,729	0	0	0
16	CUSTOMER COMPONENT			H38C RCWB A38C	99,540	82,666	1,009	12,219	3,185	0	0
17	TOTAL LINE TRANSFORMERS			ALT	142,464	104,661	2,702	16,638	16,914	0	0
<b>SERVICES</b>											
18	H39D	RD30K	A39D	3,849	1,982	153	398	1,237	0	0	0
19	CUSTOMER COMPONENT			H39C RCW9 A39C	238,238	201,159	2,454	27,745	6,092	0	0
20	TOTAL SERVICES			ASV	242,087	203,141	2,607	28,143	7,329	0	0
21	<b>METERS</b>										
22	H43	RCW1	A43	44,382	31,774	1,323	3,954	4,732	1,016	49	448
23	AREA LIGHTING FIXTURES			H44 RK403 A44	3,044	0	0	0	0	0	0
24	STREET LIGHTING			H46 RK405 A46	45,036	0	0	0	0	0	0
25	TOTAL DISTRIBUTION PLANT			A30	1,158,243	745,915	24,602	113,474	157,665	38,002	2,352
26	DEMAND COMPONENT			A30D	477,917	224,027	17,247	45,010	139,832	36,986	2,303
27	CUSTOMER COMPONENT			A30C	680,326	521,888	7,355	68,464	17,833	1,016	49
28	<b>GENERAL PLANT</b>										
29	H88	K939	A88	120,391	85,292	2,321	11,944	12,990	3,085	191	68
30	DEMAND COMPONENT			DK939 A88D	34,758	16,298	1,255	3,276	10,175	2,717	170
31	CUSTOMER COMPONENT			CK939 A88C	85,633	68,994	1,066	8,668	2,815	368	21
32	<b>INTANGIBLE PLANT</b>										
33	H95	K939	A95	8,457	5,991	163	839	913	217	13	5
34	DEMAND COMPONENT			DK939 P95D	2,442	1,145	88	230	715	191	12
35	CUSTOMER COMPONENT			CK939 P95C	6,015	4,846	75	609	198	28	1
<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>											
33	DEMAND COMPONENT			A00	1,287,091	837,198	27,086	126,257	171,568	41,304	2,556
34	CUSTOMER COMPONENT			A00D	515,117	241,470	18,590	48,516	150,722	39,894	2,485
35	CUSTOMER COMPONENT			A00C	771,974	595,728	8,496	77,741	20,846	1,410	71

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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>DEPRECIATION RESERVE</b>											
1	TRANSMISSION FUNCTION	H20	RD10	A20	0	0	0	0	0	0	0	
	<b>DISTRIBUTION PLANT SUBSTATIONS</b>											
2	PRIMARY	H28	RD20	A28	0	0	0	0	1,669	408	0	
3	SECONDARY	H29	RD30	A29	0	0	0	0	33	8	0	
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	1,451	0	0	0	0	
5	TOTAL SUBSTATIONS			AST	0	0	1,451	0	1,702	417	0	
	<b>OVERHEAD LINES</b>											
6	PRIMARY	H32	RD20	A32	0	0	0	0	2,314	567	0	
	<b>SECONDARY</b>											
7	DEMAND COMPONENT	H33D	RD30	A33D	0	0	0	0	2,410	591	0	
8	CUSTOMER COMPONENT	H33C	RC30	A33C	0	0	0	0	510	180	0	
9	STREET LIGHTING	H34	RK405	A34	0	0	0	0	0	11,982	0	
10	TOTAL OVERHEAD LINES			AOL	0	0	0	0	5,234	13,320	0	
	<b>UNDERGROUND LINES</b>											
11	PRIMARY	H36	RD20	A36	0	0	0	0	426	104	0	
	<b>SECONDARY</b>											
12	DEMAND COMPONENT	H37D	RD30	A37D	0	0	0	0	1,096	269	0	
13	CUSTOMER COMPONENT	H37C	RC30	A37C	0	0	0	0	138	49	0	
14	TOTAL UNDERGROUND LINES			AUG	0	0	0	0	1,660	422	0	
	<b>LINE TRANSFORMERS</b>											
15	DEMAND COMPONENT	H38D	RD30	A38D	0	0	0	0	874	214	0	
16	CUSTOMER COMPONENT	H38C	RCW8	A38C	0	0	0	0	373	88	0	
17	TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	1,247	302	0	
	<b>SERVICES</b>											
18	DEMAND COMPONENT	H39D	RD30K	A39D	0	0	0	0	79	0	0	
19	CUSTOMER COMPONENT	H39C	RCW9	A39C	0	0	0	0	789	0	0	
20	TOTAL SERVICES			ASV	0	0	0	0	868	0	0	
21	METERS	H43	RCW1	A43	156	32	16	63	781	0	38	
22	AREA LIGHTING FIXTURES	H44	RK403	A44	0	0	0	0	0	3,044	0	
23	STREET LIGHTING	H46	RK405	A46	0	0	0	0	0	45,036	0	
24	TOTAL DISTRIBUTION PLANT			A30	156	32	1,467	63	11,492	62,541	38	
25	DEMAND COMPONENT			A30D	0	0	1,451	0	8,901	2,162	0	
26	CUSTOMER COMPONENT			A30C	156	32	16	63	2,591	60,379	38	
27	GENERAL PLANT	H88	K939	A88	22	4	71	9	1,022	3,374	5	
28	DEMAND COMPONENT		DK939	A88D	0	0	65	0	649	158	0	
29	CUSTOMER COMPONENT		CK939	A88C	22	4	6	9	373	3,216	5	
30	INTANGIBLE PLANT	H95	K939	A95	2	0	5	1	72	237	0	
31	DEMAND COMPONENT		DK939	P95D	0	0	5	0	46	11	0	
32	CUSTOMER COMPONENT		CK939	P95C	2	0	0	1	26	226	0	
	<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>											
33	AMORTIZATION RESERVE			A00	180	36	1,543	73	12,586	66,152	43	
34	DEMAND COMPONENT			A00D	0	0	1,521	0	9,596	2,331	0	
35	CUSTOMER COMPONENT			A00C	180	36	22	73	2,990	63,821	43	

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Line No.				Pe Jurisdict								
	Input	Alloc	Output	Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>SUBTRACTIVE ADJUSTMENTS</b>												
<b>ACCUM DEFERRED INCOME TAXES</b>												
<b>REPAIR ALLOWANCE ELECTION</b>												
1	TRANSMISSION	TC41E	RD10	DF41E	0	0	0	0	0	0	0	0
2	DISTRIBUTION	TC41F	P30	DF41F	7,282	4,671	165	711	1,061	261	16	6
3	DEMAND COMPONENT		DP30	DF41FD	3,170	1,487	114	299	928	248	15	0
4	CUSTOMER COMPONENT		CP30	DF41FC	4,112	3,184	51	412	133	13	1	6
5	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	7,282	4,671	165	711	1,061	261	16	6
6	DEMAND COMPONENT			DF41TD	3,170	1,487	114	299	928	248	15	0
7	CUSTOMER COMPONENT			DF41TC	4,112	3,184	51	412	133	13	1	6
<b>CLASS LIFE</b>												
8	TRANSMISSION	TC42E	RD10	DF42E	0	0	0	0	0	0	0	0
9	DISTRIBUTION	TC42F	P30	DF42F	29	18	0	3	5	1	0	0
10	DEMAND COMPONENT		DP30	DF42FD	13	6	0	1	4	1	0	0
11	CUSTOMER COMPONENT		CP30	DF42FC	16	12	0	2	1	0	0	0
12	TOTAL CLASS LIFE			DF42T	29	18	0	3	5	1	0	0
13	DEMAND COMPONENT			DF42TD	13	6	0	1	4	1	0	0
14	CUSTOMER COMPONENT			DF42TC	16	12	0	2	1	0	0	0
<b>REMOVAL COSTS</b>												
15	TRANSMISSION	TC43E	RD10	DF43E	0	0	0	0	0	0	0	0
16	DISTRIBUTION	TC43F	P30	DF43F	59	38	1	5	9	2	0	0
17	DEMAND COMPONENT		DP30	DF43FD	26	12	1	2	8	2	0	0
18	CUSTOMER COMPONENT		CP30	DF43FC	33	26	0	3	1	0	0	0
19	TOTAL REMOVAL COSTS			DF43T	59	38	1	5	9	2	0	0
20	DEMAND COMPONENT			DF43TD	26	12	1	2	8	2	0	0
21	CUSTOMER COMPONENT			DF43TC	33	26	0	3	1	0	0	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>												
22	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0	0
23	DISTRIBUTION	TC45F	P30	DF45F	(52,182)	(33,466)	(1,188)	(5,090)	(7,600)	(1,871)	(115)	(42)
24	DEMAND COMPONENT		DP30	DF45FD	(22,713)	(10,651)	(820)	(2,140)	(6,648)	(1,776)	(111)	0
25	CUSTOMER COMPONENT		CP30	DF45FC	(29,469)	(22,815)	(368)	(2,950)	(952)	(95)	(4)	(42)
26	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(52,182)	(33,466)	(1,188)	(5,090)	(7,600)	(1,871)	(115)	(42)
27	DEMAND COMPONENT			DF45TD	(22,714)	(10,651)	(820)	(2,140)	(6,648)	(1,776)	(111)	0
28	CUSTOMER COMPONENT			DF45TC	(29,468)	(22,815)	(368)	(2,950)	(952)	(95)	(4)	(42)
<b>ACRS AND MACRS</b>												
29	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0	0
30	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	327,830	184,748	9,436	31,483	69,496	18,017	1,117	144
31	DEMAND COMPONENT		DP30	DF46FD	226,218	106,080	8,166	21,312	66,212	17,690	1,102	0
32	CUSTOMER COMPONENT		CP30	DF46FC	101,612	78,668	1,270	10,171	3,284	327	15	144
33	GENERAL PROPERTY	TC46G	K939	DF46G	41,133	25,651	1,036	4,008	7,131	1,820	114	15
34	DEMAND COMPONENT		DK939	DF46GD	22,239	10,428	803	2,096	6,510	1,739	109	0
35	CUSTOMER COMPONENT		CK939	DF46GC	18,894	15,223	235	1,912	621	61	5	15
36	TOTAL ACRS AND MACRS			DF46T	388,963	210,399	10,474	35,491	76,827	19,837	1,231	159
37	DEMAND COMPONENT			DF46TD	248,457	116,508	8,969	23,408	72,722	19,429	1,211	0
38	CUSTOMER COMPONENT			DF46TC	120,506	93,891	1,505	12,083	3,905	408	20	159
39	TOTAL ACCUM DEFERRED INC TAX			DFT	324,151	181,660	9,452	31,120	70,102	18,230	1,132	123
40	DEMAND COMPONENT			DFTD	228,952	107,362	8,264	21,570	67,014	17,904	1,115	0
41	CUSTOMER COMPONENT			DFTC	95,199	74,298	1,188	9,550	3,088	326	17	123
42	CUSTOMER ADVANCES	AC	RCW7	CA00	174	0	0	151	23	0	0	0
43	CUSTOMER DEPOSITS	AD	RCW8	DA00	16,039	10,743	84	2,108	2,631	364	0	21
44	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	340,364	192,403	9,536	33,379	72,756	18,594	1,132	144
45	DEMAND COMPONENT			PLDEDD	228,952	107,362	8,264	21,570	67,014	17,904	1,115	0
46	CUSTOMER COMPONENT			PLDEDC	111,412	85,041	1,272	11,809	5,742	690	17	144

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT 12 MONTHS ENDED 12/31/2004  
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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SUAL	L5-S
<b>SUBTRACTIVE ADJUSTMENTS</b>											
<b>ACCUM DEFERRED INCOME TAXES</b>											
<b>REPAIR ALLOWANCE ELECTION</b>											
1	TRANSMISSION	TC41E	RD10	DF41E	0	0	0	0	0	0	0
2	DISTRIBUTION	TC41F	P30	DF41F	2	0	6	1	79	303	0
3	DEMAND COMPONENT		DP30	DF41FD	0	0	6	0	59	14	0
4	CUSTOMER COMPONENT		CP30	DF41FC	2	0	0	1	20	289	0
5	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	2	0	6	1	79	303	0
6	DEMAND COMPONENT			DF41TD	0	0	6	0	59	14	0
7	CUSTOMER COMPONENT			DF41TC	2	0	0	1	20	289	0
<b>CLASS LIFE</b>											
8	TRANSMISSION	TC42E	RD10	DF42E	0	0	0	0	0	0	0
9	DISTRIBUTION	TC42F	P30	DF42F	0	0	0	0	0	1	0
10	DEMAND COMPONENT		DP30	DF42FD	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	DF42FC	0	0	0	0	0	1	0
12	TOTAL CLASS LIFE			DF42T	0	0	0	0	0	1	0
13	DEMAND COMPONENT			DF42TD	0	0	0	0	0	0	0
14	CUSTOMER COMPONENT			DF42TC	0	0	0	0	0	1	0
<b>REMOVAL COSTS</b>											
15	TRANSMISSION	TC43E	RD10	DF43E	0	0	0	0	0	0	0
16	DISTRIBUTION	TC43F	P30	DF43F	0	0	0	0	0	2	0
17	DEMAND COMPONENT		DP30	DF43FD	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP30	DF43FC	0	0	0	0	0	2	0
19	TOTAL REMOVAL COSTS			DF43T	0	0	0	0	0	2	0
20	DEMAND COMPONENT			DF43TD	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT			DF43TC	0	0	0	0	0	2	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>											
22	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0
23	DISTRIBUTION	TC45F	P30	DF45F	(14)	(3)	(43)	(6)	(568)	(2,172)	(4)
24	DEMAND COMPONENT		DP30	DF45FD	0	0	(42)	0	(423)	(103)	0
25	CUSTOMER COMPONENT		CP30	DF45FC	(14)	(3)	(1)	(6)	(145)	(2,069)	(4)
26	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(14)	(3)	(43)	(6)	(568)	(2,172)	(4)
27	DEMAND COMPONENT			DF45TD	0	0	(42)	0	(423)	(103)	0
28	CUSTOMER COMPONENT			DF45TC	(14)	(3)	(1)	(6)	(145)	(2,069)	(4)
<b>ACRS AND MACRS</b>											
29	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0
30	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	50	10	421	20	4,714	8,161	12
31	DEMAND COMPONENT		DP30	DF46FD	0	0	416	0	4,214	1,027	0
32	CUSTOMER COMPONENT		CP30	DF46FC	50	10	5	20	500	7,134	12
33	GENERAL PROPERTY	TC46G	K939	DF46G	5	1	43	2	497	810	1
34	DEMAND COMPONENT		DK939	DF46GD	0	0	42	0	415	101	0
35	CUSTOMER COMPONENT		CK939	DF46GC	5	1	1	2	82	709	1
36	TOTAL ACRS AND MACRS			DF46T	55	11	464	22	5,211	8,971	13
37	DEMAND COMPONENT			DF46TD	0	0	458	0	4,629	1,128	0
38	CUSTOMER COMPONENT			DF46TC	55	11	6	22	582	7,843	13
39	TOTAL ACCUM DEFERRED INC TAX			DFT	43	8	427	17	4,722	7,105	9
40	DEMAND COMPONENT			DFTD	0	0	422	0	4,265	1,039	0
41	CUSTOMER COMPONENT			DFTC	43	8	5	17	457	6,066	9
42	CUSTOMER ADVANCES	AC	RCW7	CA00	0	0	0	0	0	0	0
43	CUSTOMER DEPOSITS	AD	RCW6	DA00	0	0	0	0	64	23	0
44	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	43	8	427	17	4,786	7,128	9
45	DEMAND COMPONENT			PLDEDD	0	0	422	0	4,265	1,039	0
46	CUSTOMER COMPONENT			PLDEDC	43	8	5	17	521	6,089	9

PPL ELECTRIC UTILITIES CORPORATION  
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Line No.	Input	Alloc	Output	Pa Jurisd Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>ADDITIVE ADJUSTMENTS</b>											
<b>PLANT HELD FOR FUTURE USE</b>											
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	2,200	1,411	51	214	320	79	5
3	DEMAND COMPONENT		DP30	PF30D	958	449	35	90	280	75	5
4	CUSTOMER COMPONENT		CP30	PF30C	1,242	962	16	124	40	4	0
5	GENERAL PLANT	QF88	K939	PF88	0	0	0	0	0	0	0
6	DEMAND COMPONENT		DK939	PF88D	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT		CK939	PF88C	0	0	0	0	0	0	0
8	TOTAL PLANT FUTURE USE			PF00	2,200	1,411	51	214	320	79	5
9	DEMAND COMPONENT			PF00D	958	449	35	90	280	75	5
10	CUSTOMER COMPONENT			PF00C	1,242	962	16	124	40	4	0
11	TOTAL ADDITIVE ADJUSTMENTS			PLADD	2,200	1,411	51	214	320	79	5
12	DEMAND COMPONENT			PLADD	958	449	35	90	280	75	5
13	CUSTOMER COMPONENT			PLADD	1,242	962	16	124	40	4	0
14	NET ORIG COST RATE BASE			NOP	1,801,661	1,192,300	40,280	175,385	242,345	59,594	3,668
15	DEMAND COMPONENT			NOFD	698,890	327,802	25,237	65,860	204,611	55,042	3,428
16	CUSTOMER COMPONENT			NOFC	1,102,771	864,498	15,043	109,525	37,734	4,552	240
<b>WORKING CAPITAL</b>											
<b>PLANT MATERIALS &amp; SUPPLIES</b>											
17	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	22,698	12,791	653	2,180	4,811	1,248	77
18	DEMAND COMPONENT		DAT2	W14D	15,663	7,345	565	1,476	4,584	1,225	76
19	CUSTOMER COMPONENT		CAT2	W14C	7,035	5,446	88	704	227	23	1
20	TOTAL PLANT MAT & SUPPLIES			W20T	22,698	12,791	653	2,180	4,811	1,248	77
21	DEMAND COMPONENT			WCDD	15,663	7,345	565	1,476	4,584	1,225	76
22	CUSTOMER COMPONENT			WCDC	7,035	5,446	88	704	227	23	1
<b>WORKING CASH</b>											
23	WORKING CASH O & M	CASH	WCAP	WCA	10,426	6,325	261	955	1,878	532	35
24	DEMAND COMPONENT		DWCAP	WCAD	5,776	2,664	205	536	1,699	502	32
25	CUSTOMER COMPONENT		CWCAP	WCAC	4,650	3,663	56	419	179	30	3

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>ADDITIVE ADJUSTMENTS</b>										
<b>PLANT HELD FOR FUTURE USE</b>										
1	TRANSMISSION PLANT	QF20 RD10	PF20	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30 P30	PF30	1	0	2	0	24	91	0
3	DEMAND COMPONENT	DP30	PF30D	0	0	2	0	18	4	0
4	CUSTOMER COMPONENT	CP30	PF30C	1	0	0	0	6	87	0
5	GENERAL PLANT	QF88 K939	PF88	0	0	0	0	0	0	0
6	DEMAND COMPONENT	DK939	PF88D	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT	CK939	PF88C	0	0	0	0	0	0	0
8	TOTAL PLANT FUTURE USE		PF00	1	0	2	0	24	91	0
9	DEMAND COMPONENT		PF00D	0	0	2	0	18	4	0
10	CUSTOMER COMPONENT		PF00C	1	0	0	0	6	87	0
11	<b>TOTAL ADDITIVE ADJUSTMENTS</b>		PLADD	1	0	2	0	24	91	0
12	DEMAND COMPONENT		PLADDD	0	0	2	0	18	4	0
13	CUSTOMER COMPONENT		PLADDC	1	0	0	0	6	87	0
14	<b>NET ORIG COST RATE BASE</b>		NOP	702	142	786	281	19,144	64,861	174
15	DEMAND COMPONENT		NOPD	0	0	708	0	13,024	3,177	0
16	CUSTOMER COMPONENT		NOPC	702	142	78	281	6,120	61,684	174
<b>WORKING CAPITAL</b>										
<b>PLANT MATERIALS &amp; SUPPLIES</b>										
17	TRANSMISSION/DISTRIBUTION	M14 AT2	W14	3	1	29	1	327	565	1
18	DEMAND COMPONENT	DAT2	W14D	0	0	29	0	292	71	0
19	CUSTOMER COMPONENT	CAT2	W14C	3	1	0	1	35	494	1
20	TOTAL PLANT MAT & SUPPLIES		W20T	3	1	29	1	327	565	1
21	DEMAND COMPONENT		WCDD	0	0	29	0	292	71	0
22	CUSTOMER COMPONENT		WCDC	3	1	0	1	35	494	1
<b>WORKING CASH</b>										
23	WORKING CASH O & M	CASH WCAP	WCA	8	1	6	1	129	281	1
24	DEMAND COMPONENT	DWCAP	WCAD	0	0	5	0	107	26	0
25	CUSTOMER COMPONENT	CWCAP	WCAC	8	1	1	1	22	255	1

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DATA - 12 MONTHS ENDED 12/31/2004  
 RATE BASE ITEMS  
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Line No.		Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-6
	<b>WORKING CAPITAL CONTINUED</b>											
	<b>WORKING CASH CONTINUED</b>											
	<b>PREPAYMENTS</b>											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	(31)	(20)	0	(3)	(5)	(1)	0	0
2	DEMAND COMPONENT		DAT2	WCPIDD	(13)	(6)	0	(1)	(4)	(1)	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	(18)	(14)	0	(2)	(1)	0	0	0
4	RENTS	MCPR	AT2	WCPR	0	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DAT2	WCPRD	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CAT2	WCPRC	0	0	0	0	0	0	0	0
7	POSTAGE	MCPO	K939	WCPO	381	258	7	38	38	9	1	0
8	DEMAND COMPONENT		DK939	WCPOD	104	49	4	10	30	8	1	0
9	CUSTOMER COMPONENT		CK939	WCPOC	257	207	3	26	8	1	0	0
10	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1,812	1,253	38	178	199	47	3	2
11	DEMAND COMPONENT		DP01	WCPRED	523	245	19	49	153	41	3	0
12	CUSTOMER COMPONENT		CP01	WCPREC	1,289	1,008	17	129	46	6	0	2
13	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0	0
14	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS			WCPT	2,142	1,489	43	211	232	55	4	2
17	DEMAND COMPONENT			WCPTD	614	288	23	58	179	48	4	0
18	CUSTOMER COMPONENT			WCPTC	1,528	1,201	20	153	53	7	0	2
19	ACCRUED TAXES	MCT	NOP	WCT	13,250	8,768	297	1,289	1,782	438	27	15
20	DEMAND COMPONENT		TNOPD	WCTD	5,140	2,411	186	484	1,505	405	25	0
21	CUSTOMER COMPONENT		TNOPC	WCTC	8,110	6,357	111	805	277	33	2	15
22	SUBTOTAL WORKING CAPITAL			SUBWC	48,516	29,375	1,254	4,635	8,703	2,273	143	40
23	DEMAND COMPONENT			SUBWCD	27,193	12,708	979	2,554	7,967	2,180	137	0
24	CUSTOMER COMPONENT			SUBWCC	21,323	16,667	275	2,081	736	93	6	40
	<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>											
25	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(7,431)	(4,907)	(167)	(723)	(1,008)	(249)	(15)	(8)
26	DEMAND COMPONENT		DRBX	EASD	(2,916)	(1,368)	(105)	(275)	(854)	(230)	(14)	0
27	CUSTOMER COMPONENT		CRBX	EASC	(4,515)	(3,539)	(62)	(448)	(154)	(19)	(1)	(8)
28	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	3	3	0	0	0	0	0	0
29	DEMAND COMPONENT		DRBX	FASD	1	1	0	0	0	0	0	0
30	CUSTOMER COMPONENT		CRBX	FASC	2	2	0	0	0	0	0	0
31	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(7,428)	(4,904)	(167)	(723)	(1,008)	(249)	(15)	(8)
32	TOTAL WORKING CASH			CWC	18,390	11,680	434	1,732	2,884	776	51	22
33	DEMAND COMPONENT			CWCD	8,615	3,996	309	803	2,529	725	47	0
34	CUSTOMER COMPONENT			CWCC	9,775	7,684	125	929	355	51	4	22
35	TOTAL WORKING CAPITAL			W00	41,088	24,471	1,087	3,912	7,695	2,024	128	32
36	DEMAND COMPONENT			W00D	24,278	11,341	874	2,279	7,113	1,960	123	0
37	CUSTOMER COMPONENT			W00C	16,810	13,130	213	1,633	582	74	5	32
38	TOTAL RATE BASE			RBX	1,842,749	1,216,771	41,387	179,297	250,040	61,618	3,796	2,036
39	DEMAND COMPONENT			RBXD	723,168	339,143	26,111	68,139	211,724	56,992	3,551	0
40	CUSTOMER COMPONENT			RBXC	1,119,581	877,628	15,256	111,158	38,316	4,626	245	2,036

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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>WORKING CAPITAL CONTINUED</b>											
	<b>WORKING CASH CONTINUED</b>											
	<b>PREPAYMENTS</b>											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	0	0	0	0	0	(1)	0	
2	DEMAND COMPONENT		DAT2	WCPIDD	0	0	0	0	0	0	0	
3	CUSTOMER COMPONENT		CAT2	WCPIDC	0	0	0	0	0	(1)	0	
4	RENTS	MCPR	AT2	WCPR	0	0	0	0	0	0	0	
5	DEMAND COMPONENT		DAT2	WCPRD	0	0	0	0	0	0	0	
6	CUSTOMER COMPONENT		CAT2	WCPRC	0	0	0	0	0	0	0	
7	POSTAGE	MCPO	K939	WCPO	0	0	0	0	3	10	0	
8	DEMAND COMPONENT		DK939	WCPOD	0	0	0	0	2	0	0	
9	CUSTOMER COMPONENT		CK939	WCPOC	0	0	0	0	1	10	0	
10	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1	0	1	0	17	74	0	
11	DEMAND COMPONENT		DP01	WCPRED	0	0	1	0	10	2	0	
12	CUSTOMER COMPONENT		CP01	WCPREC	1	0	0	0	7	72	0	
13	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0	
14	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0	
15	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0	
16	TOTAL PREPAYMENTS			WCPT	1	0	1	0	20	83	0	
17	DEMAND COMPONENT			WCPTD	0	0	1	0	12	2	0	
18	CUSTOMER COMPONENT			WCPTC	1	0	0	0	8	81	0	
19	ACCRUED TAXES	MCT	NOP	WCT	5	1	6	2	141	477	2	
20	DEMAND COMPONENT		TNOPD	WCTD	0	0	5	0	98	23	0	
21	CUSTOMER COMPONENT		TNOPC	WCTC	5	1	1	2	45	454	2	
22	SUBTOTAL WORKING CAPITAL			SUBWC	17	3	42	4	617	1,406	4	
23	DEMAND COMPONENT			SUBWCD	0	0	40	0	507	122	0	
24	CUSTOMER COMPONENT			SUBWCC	17	3	2	4	110	1,284	4	
	<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>											
25	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(3)	(1)	(3)	(1)	(79)	(266)	(1)	
26	DEMAND COMPONENT		DRBX	EASD	0	0	(3)	0	(54)	(13)	0	
27	CUSTOMER COMPONENT		CRBX	EASC	(3)	(1)	0	(1)	(25)	(253)	(1)	
28	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	0	0	0	0	0	0	0	
29	DEMAND COMPONENT		DRBX	FASD	0	0	0	0	0	0	0	
30	CUSTOMER COMPONENT		CRBX	FASC	0	0	0	0	0	0	0	
31	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(3)	(1)	(3)	(1)	(79)	(266)	(1)	
32	TOTAL WORKING CASH			CWC	11	1	10	2	211	575	2	
33	DEMAND COMPONENT			CWCD	0	0	8	0	161	38	0	
34	CUSTOMER COMPONENT			CWCC	11	1	2	2	50	537	2	
35	TOTAL WORKING CAPITAL			W00	14	2	39	3	638	1,140	3	
36	DEMAND COMPONENT			W00D	0	0	37	0	453	109	0	
37	CUSTOMER COMPONENT			W00C	14	2	2	3	85	1,031	3	
38	TOTAL RATE BASE			RBX	716	144	825	284	19,682	66,001	177	
39	DEMAND COMPONENT			RBXD	0	0	745	0	13,477	3,286	0	
40	CUSTOMER COMPONENT			RBXC	716	144	80	284	6,205	62,715	177	

PPL ELECTIC UTILITIES CORPORATION  
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 RATE BASE SUMMARY  
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Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>RATE BASE</b>											
<b>PLANT IN SERVICE</b>											
1	TRANSMISSION		P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	3,088,524	1,980,755	70,327	301,236	449,839	110,740	6,816	2,477
3	GENERAL & INTANGIBLE		P0T1	338,392	239,735	6,524	33,571	36,510	8,673	535	190
4	TOTAL-PLANT IN SERVICE		P00	3,426,916	2,220,490	76,851	334,807	486,349	119,413	7,351	2,667
<b>DEPRECIATION RESERVE</b>											
5	TRANSMISSION		A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	1,158,243	745,915	24,602	113,474	157,665	38,002	2,352	448
7	GENERAL PLANT		A88	120,391	85,292	2,321	11,944	12,990	3,085	191	68
8	INTANGIBLE PLANT		A95	8,457	5,991	163	839	913	217	13	5
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,287,091	837,198	27,086	126,257	171,568	41,304	2,556	521
10	TOTAL NET PLANT IN SERVICE		P01	2,139,825	1,383,292	49,765	208,550	314,781	78,109	4,795	2,146
11	SUBTRACTIVE ADJUSTMENTS		PLDED	340,364	192,403	9,536	33,379	72,756	18,594	1,132	144
12	ADDITIVE ADJUSTMENTS		PLADD	2,200	1,411	51	214	320	79	5	2
13	TOTAL NET ORIG COST RATE BASE		NOP	1,801,661	1,192,300	40,280	175,385	242,345	59,594	3,668	2,004
14	WORKING CAPITAL		W00	41,088	24,471	1,087	3,912	7,695	2,024	128	32
15	TOTAL RATE BASE		RBX	1,842,749	1,216,771	41,367	179,297	250,040	61,618	3,796	2,036

PPL ELECTIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>RATE BASE</b>										
<b>PLANT IN SERVICE</b>										
1	TRANSMISSION		P20	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	861	174	2,555	346	33,819	128,568	211
3	GENERAL & INTANGIBLE		P0T1	63	12	199	25	2,873	9,482	15
4	TOTAL-PLANT IN SERVICE		P00	924	188	2,754	371	38,492	138,050	226
<b>DEPRECIATION RESERVE</b>										
5	TRANSMISSION		A20	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	156	32	1,467	63	11,492	62,541	38
7	GENERAL PLANT		A88	22	4	71	9	1,022	3,374	5
8	INTANGIBLE PLANT		A95	2	0	5	1	72	237	0
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	180	36	1,543	73	12,586	66,152	43
10	TOTAL NET PLANT IN SERVICE		P01	744	150	1,211	298	23,906	71,898	183
11	SUBTRACTIVE ADJUSTMENTS		PLDED	43	8	427	17	4,786	7,128	9
12	ADDITIVE ADJUSTMENTS		PLAOD	1	0	2	0	24	91	0
13	TOTAL NET ORIG COST RATE BASE		NOP	702	142	786	281	19,144	64,861	174
14	WORKING CAPITAL		W00	14	2	39	3	538	1,140	3
15	TOTAL RATE BASE		RBX	716	144	825	284	19,682	68,001	177

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAIL 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	<b>OPERATION &amp; MAINTENANCE EXPENSES</b>											
1	<b>TRANSMISSION</b>	G20	RD10	EE20	0	0	0	0	0	0	0	0
	<b>DISTRIBUTION SUBSTATIONS</b>											
2	PRIMARY	G28	RD20	EE28	10,946	4,748	365	954	2,963	1,582	99	0
3	SECONDARY	G29	RD30	EE29	182	93	7	19	58	0	0	0
4	TOTAL SUBSTATIONS			EESS	11,128	4,841	372	973	3,021	1,582	99	0
	<b>OVERHEAD LINES</b>											
5	PRIMARY	G32	RD20	EE32	13,344	5,788	446	1,163	3,613	1,929	120	0
	<b>SECONDARY</b>											
6	DEMAND COMPONENT	G33D	RD30	EE33D	11,678	5,984	461	1,202	3,735	0	0	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	18,410	15,950	199	1,898	296	0	0	0
8	STREET LIGHTING	G34	RK405	EE34	1,312	0	0	0	0	0	0	0
9	TOTAL OVERHEAD LINES			EEOL	44,744	27,722	1,106	4,263	7,644	1,929	120	0
	<b>UNDERGROUND LINES</b>											
10	PRIMARY	G36	RD20	EE36	2,303	999	77	201	623	333	21	0
	<b>SECONDARY</b>											
11	DEMAND COMPONENT	G37D	RD30	EE37D	5,018	2,571	198	517	1,605	0	0	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	4,718	4,088	51	486	76	0	0	0
13	TOTAL UNDERGROUND LINES			EEUG	12,039	7,658	326	1,204	2,304	333	21	0
	<b>LINE TRANSFORMERS</b>											
14	DEMAND COMPONENT	G38D	RD30	EE38D	935	479	37	96	299	0	0	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	2,169	1,801	22	266	69	0	0	0
16	TOTAL LINE TRANSFORMERS			EELT	3,104	2,280	59	362	368	0	0	0
	<b>SERVICES</b>											
17	DEMAND COMPONENT	G39D	RD30K	EE39D	100	51	4	10	32	0	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	6,214	5,247	64	724	159	0	0	0
19	TOTAL SERVICES			EESV	6,314	5,298	68	734	191	0	0	0
20	<b>MISC DISTRIBUTION EXPENSE &amp; RENTS</b>	G42	P30	EE42	23,628	15,153	538	2,305	3,441	847	52	19
21	DEMAND COMPONENT		DP30	EE42D	10,284	4,822	371	969	3,010	804	50	0
22	CUSTOMER COMPONENT		CP30	EE42C	13,344	10,331	167	1,336	431	43	2	19
23	<b>METERS</b>	G43	RCW1	EE43	11,780	8,434	351	1,048	1,258	270	13	119
24	STREET LIGHTING	G46	RK405	EE46	5,975	0	0	0	0	0	0	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	8,995	7,595	93	1,048	230	0	0	0
26	TOTAL DISTRIBUTION			EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138
27	DEMAND COMPONENT			EE30D	54,790	25,535	1,966	5,131	15,938	4,648	290	0
28	CUSTOMER COMPONENT			EE30C	72,917	53,446	947	6,807	2,517	313	15	138
	<b>CUSTOMER ACCOUNTS</b>											
29	METER READING	G50	RCW2	EE50	10,418	9,028	112	1,074	167	7	0	1
30	COLLECTION EXPENSES	G51	RCW5	EE51	6,240	5,327	20	257	308	68	52	43
31	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1,268	813	29	124	185	45	3	1
32	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	16,231	13,857	52	669	801	176	136	112
33	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	20,052	17,359	216	2,066	322	13	1	1
34	TOTAL CUSTOMER ACCTS			EE56	54,209	46,384	429	4,190	1,783	309	192	158
	<b>CUSTOMER SERVICE &amp; INFORMATIONAL</b>											
35	908 - ON TRACK	G60	RK409	EE60	1,839	1,839	0	0	0	0	0	0
36	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	RK409	EE61	3,700	3,700	0	0	0	0	0	0
37	908 - WRAP	G62	RK409	EE62	5,585	5,585	0	0	0	0	0	0
38	OTHER 908 - 910	G63	RC10	EE63	2,473	2,141	27	255	40	2	0	0
39				EE64	13,597	13,265	27	255	40	2	0	0
40	<b>SALES</b>	G65	DAT2	EE65	6,591	3,091	238	621	1,929	515	32	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>OPERATION &amp; MAINTENANCE EXPENSES</b>											
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0	0	
	<b>DISTRIBUTION SUBSTATIONS</b>											
2	PRIMARY	G28	RD20	EE28	0	0	0	0	189	48	0	
3	SECONDARY	G29	RD30	EE29	0	0	0	0	4	1	0	
4	TOTAL SUBSTATIONS			EES5	0	0	0	0	193	47	0	
	<b>OVERHEAD LINES</b>											
5	PRIMARY	G32	RD20	EE32	0	0	0	0	230	56	0	
	<b>SECONDARY</b>											
6	DEMAND COMPONENT	G33D	RD30	EE33D	0	0	0	0	238	58	0	
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	0	0	0	0	50	18	0	
8	STREET LIGHTING	G34	RK405	EE34	0	0	0	0	0	1,312	0	
9	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	518	1,444	0	
	<b>UNDERGROUND LINES</b>											
10	PRIMARY	G36	RD20	EE36	0	0	0	0	40	10	0	
	<b>SECONDARY</b>											
11	DEMAND COMPONENT	G37D	RD30	EE37D	0	0	0	0	102	25	0	
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	0	0	0	0	13	5	0	
13	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	155	40	0	
	<b>LINE TRANSFORMERS</b>											
14	DEMAND COMPONENT	G38D	RD30	EE38D	0	0	0	0	19	5	0	
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	0	0	0	0	8	2	0	
16	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	27	7	0	
	<b>SERVICES</b>											
17	DEMAND COMPONENT	G39D	RD30K	EE39D	0	0	0	0	2	0	0	
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	0	0	0	0	21	0	0	
19	TOTAL SERVICES			EESV	0	0	0	0	23	0	0	
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	7	1	20	3	258	984	2	
21	DEMAND COMPONENT		DP30	EE42D	0	0	19	0	182	47	0	
22	CUSTOMER COMPONENT		CP30	EE42C	7	1	1	3	66	937	2	
23	METERS	G43	RCW1	EE43	41	8	4	17	207	0	10	
24	STREET LIGHTING	G46	RK405	EE46	0	0	0	0	0	5,975	0	
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	0	0	0	0	30	0	0	
26	TOTAL DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12	
27	DEMAND COMPONENT			EE30D	0	0	19	0	1,016	248	0	
28	CUSTOMER COMPONENT			EE30C	48	9	5	20	395	8,249	12	
	<b>CUSTOMER ACCOUNTS</b>											
29	METER READING	G50	RCW2	EE50	0	0	0	0	28	0	0	
30	COLLECTION EXPENSES	G51	RCW5	EE51	72	0	0	0	9	83	0	
31	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	0	0	1	0	14	53	0	
32	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	187	0	0	0	24	215	0	
33	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	0	0	0	0	54	19	0	
34	TOTAL CUSTOMER ACCTS			EE56	259	0	1	0	129	370	0	
	<b>CUSTOMER SERVICE &amp; INFORMATIONAL</b>											
35	908 - ON TRACK	G60	RK409	EE60	0	0	0	0	0	0	0	
36	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	RK409	EE61	0	0	0	0	0	0	0	
37	908 - WRAP	G62	RK409	EE62	0	0	0	0	0	0	0	
38	OTHER 908 - 910	G63	RC10	EE63	0	0	0	0	7	2	0	
39				EE64	0	0	0	0	7	2	0	
40	SALES	G65	DAT2	EE65	0	0	12	0	123	30	0	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>												
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>												
1	PPJC REGULATORY	G70	P01	EE70	4,155	2,688	97	405	611	152	9	4
2	DEMAND COMPONENT		DP01	EE70D	1,800	844	65	170	527	142	9	0
3	CUSTOMER COMPONENT		CP01	EE70C	2,355	1,842	32	235	84	10	0	4
4	FERC REGULATORY EXPENSE	G71	P01	EE71	0	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DP01	EE71D	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	EE71C	0	0	0	0	0	0	0	0
7	EMPLOYEE BENEFITS	G73	K929	EE73	25,743	18,239	496	2,553	2,777	660	40	14
8	DEMAND COMPONENT		DK929	EE73D	7,432	3,485	288	700	2,175	581	38	0
9	CUSTOMER COMPONENT		CK929	EE73C	18,311	14,754	228	1,853	602	79	4	14
10	SUSTAINABLE ENERGY FUND	G74	RES16	EE74	3,689	1,297	40	205	878	560	41	337
11	DEMAND COMPONENT		DK929	EE74D	1,578	248	22	56	688	493	37	0
12	CUSTOMER COMPONENT		CK929	EE74C	2,112	1,049	18	149	190	67	4	337
13	OTHER A & G	G75	K929	EE75	69,722	49,397	1,344	6,917	7,522	1,787	109	39
14	DEMAND COMPONENT		DK929	EE75D	20,129	9,439	727	1,897	5,892	1,574	98	0
15	CUSTOMER COMPONENT		CK929	EE75C	49,593	39,958	617	5,020	1,630	213	11	39
16	TOT ADMIN & GENERAL EXPENSES			EE79	103,310	71,619	1,977	10,080	11,788	3,159	199	394
17	DEMAND COMPONENT			EE79D	30,939	14,016	1,082	2,823	9,282	2,790	180	0
18	CUSTOMER COMPONENT			EE79C	72,371	57,603	895	7,257	2,506	369	19	394
19	TOTAL O & M BEFORE ADJUST			EE80	305,414	213,340	5,584	27,084	33,995	8,946	728	690
20	DEMAND COMPONENT			EE80D	85,729	39,551	3,048	7,954	25,220	7,438	470	0
21	CUSTOMER COMPONENT			EE80C	219,685	173,789	2,536	19,130	8,775	1,508	258	690
<b>ADJUSTMENTS TO O &amp; M EXPENSES</b>												
22	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(5,325)	(3,773)	(103)	(528)	(575)	(136)	(8)	(3)
23	DEMAND COMPONENT		DK929	EE81D	(1,537)	(721)	(56)	(145)	(450)	(120)	(7)	0
24	CUSTOMER COMPONENT		CK929	EE81C	(3,788)	(3,052)	(47)	(383)	(125)	(16)	(1)	(3)
25	RATE CASE EXPENSES	G82	K929	EE82	0	0	0	0	0	0	0	0
26	DEMAND COMPONENT		DK929	EE82D	0	0	0	0	0	0	0	0
27	CUSTOMER COMPONENT		CK929	EE82C	0	0	0	0	0	0	0	0
28	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	205	137	1	27	34	5	0	0
29	SOCIAL PROGRAMS	G84	RK409	EE84	4,776	4,776	0	0	0	0	0	0
30	AUTOMATED METER READING SEVERENCE	G85	K929	EE85	1,764	1,250	34	175	190	45	2	1
31	DEMAND COMPONENT		DK929	EE85D	509	239	18	48	149	40	2	0
32	CUSTOMER COMPONENT		CK929	EE85C	1,255	1,011	16	127	41	5	0	1
33	STORM EXPENSE (HURRICANE ISABEL)	G86	K929	EE86	3,002	2,127	58	298	324	77	4	2
34	DEMAND COMPONENT		DK929	EE86D	867	407	31	82	254	68	4	0
35	CUSTOMER COMPONENT		CK929	EE86C	2,135	1,720	27	216	70	9	0	2
36	ENVIRONMENTAL REMEDIATION	G87	K929	EE87	0	0	0	0	0	0	0	0
37	DEMAND COMPONENT		DK929	EE87D	0	0	0	0	0	0	0	0
38	CUSTOMER COMPONENT		CK929	EE87C	0	0	0	0	0	0	0	0
39	TOTAL ADJUSTMENTS			EE99	4,422	4,517	(10)	(28)	(27)	(9)	(2)	0
40	DEMAND COMPONENT			EE99D	(161)	(75)	(7)	(15)	(47)	(12)	(1)	0
41	CUSTOMER COMPONENT			EE99C	4,583	4,592	(3)	(13)	20	3	(1)	0
42	TOTAL OPER & MAINT EXPENSES			EE00	309,836	217,857	5,574	27,056	33,968	8,937	726	690
43	DEMAND COMPONENT			EE00D	85,568	39,476	3,041	7,939	25,173	7,426	469	0
44	CUSTOMER COMPONENT			EE00C	224,268	178,381	2,533	19,117	8,795	1,511	257	690

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>											
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>											
1	PPUC REGULATORY	G70	P01	EE70	1	0	2	1	47	139	0
2	DEMAND COMPONENT		DP01	EE70D	0	0	2	0	34	8	0
3	CUSTOMER COMPONENT		CP01	EE70C	1	0	0	1	13	131	0
4	FERC REGULATORY EXPENSE	G71	P01	EE71	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DP01	EE71D	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	EE71C	0	0	0	0	0	0	0
7	EMPLOYEE BENEFITS	G73	K929	EE73	5	1	15	2	219	722	1
8	DEMAND COMPONENT		DK929	EE73D	0	0	14	0	139	34	0
9	CUSTOMER COMPONENT		CK929	EE73C	5	1	1	2	80	688	1
10	SUSTAINABLE ENERGY FUND	G74	RES15	EE74	196	51	7	24	42	11	1
11	DEMAND COMPONENT		DK929	EE74D	0	0	6	0	27	1	0
12	CUSTOMER COMPONENT		CK929	EE74C	196	51	1	24	15	10	1
13	OTHER A & G	G75	K929	EE75	12	2	40	5	591	1,953	3
14	DEMAND COMPONENT		DK929	EE75D	0	0	37	0	375	91	0
15	CUSTOMER COMPONENT		CK929	EE75C	12	2	3	5	216	1,862	3
16	TOT ADMIN & GENERAL EXPENSES			EE79	214	54	64	32	899	2,825	5
17	DEMAND COMPONENT			EE79D	0	0	59	0	575	134	0
18	CUSTOMER COMPONENT			EE79C	214	54	5	32	324	2,691	5
19	TOTAL O & M BEFORE ADJUST			EE80	521	63	101	52	2,569	11,724	17
20	DEMAND COMPONENT			EE80D	0	0	78	0	1,591	382	0
21	CUSTOMER COMPONENT			EE80C	521	63	23	52	978	11,342	17
<b>ADJUSTMENTS TO O &amp; M EXPENSES</b>											
22	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(1)	0	(3)	0	(45)	(149)	0
23	DEMAND COMPONENT		DK929	EE81D	0	0	(3)	0	(29)	(7)	0
24	CUSTOMER COMPONENT		CK929	EE81C	(1)	0	0	0	(16)	(142)	0
25	RATE CASE EXPENSES	G82	K929	EE82	0	0	0	0	0	0	0
26	DEMAND COMPONENT		DK929	EE82D	0	0	0	0	0	0	0
27	CUSTOMER COMPONENT		CK929	EE82C	0	0	0	0	0	0	0
28	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	0	0	0	0	1	0	0
29	SOCIAL PROGRAMS	G84	RK409	EE84	0	0	0	0	0	0	0
30	AUTOMATED METER READING SEVERENCE	G85	K929	EE85	0	0	1	0	14	49	0
31	DEMAND COMPONENT		DK929	EE85D	0	0	1	0	9	2	0
32	CUSTOMER COMPONENT		CK929	EE85C	0	0	0	0	5	47	0
33	STORM EXPENSE (HURRICANE ISABEL)	G86	K929	EE86	1	0	2	0	25	84	0
34	DEMAND COMPONENT		DK929	EE86D	0	0	2	0	16	4	0
35	CUSTOMER COMPONENT		CK929	EE86C	1	0	0	0	9	80	0
36	ENVIRONMENTAL REMEDIATION	G87	K929	EE87	0	0	0	0	0	0	0
37	DEMAND COMPONENT		DK929	EE87D	0	0	0	0	0	0	0
38	CUSTOMER COMPONENT		CK929	EE87C	0	0	0	0	0	0	0
39	TOTAL ADJUSTMENTS			EE99	0	0	0	0	(5)	(16)	0
40	DEMAND COMPONENT			EE99D	0	0	0	0	(4)	(1)	0
41	CUSTOMER COMPONENT			EE99C	0	0	0	0	(1)	(15)	0
42	TOTAL OPER & MAINT EXPENSES			EE00	521	63	101	52	2,564	11,708	17
43	DEMAND COMPONENT			EE00D	0	0	78	0	1,587	381	0
44	CUSTOMER COMPONENT			EE00C	521	63	23	52	977	11,327	17

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	Pe Jurisdiction Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>DEPRECIATION EXPENSE</b>											
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0	0
<b>DISTRIBUTION SUBSTATIONS</b>											
2	PRIMARY	GD28	RD20	ED28	4,586	1,989	153	400	1,242	663	41
3	SECONDARY	GD29	RD30	ED29	112	57	4	12	36	0	0
4	TOTAL SUBSTATIONS			EDSS	4,698	2,046	157	412	1,278	663	41
<b>OVERHEAD LINES</b>											
5	PRIMARY	GD32	RD20	ED32	8,760	3,800	292	763	2,372	1,266	79
<b>SECONDARY</b>											
6	DEMAND COMPONENT	GD33D	RD30	ED33D	7,668	3,928	302	789	2,452	0	0
7	CUSTOMER COMPONENT	GD33C	RC30	ED33C	12,077	10,463	130	1,245	194	0	0
8	STREET LIGHTING	GD34	RK405	ED34	864	0	0	0	0	0	0
9	TOTAL OVERHEAD LINES			EDOL	29,367	18,191	724	2,797	5,018	1,266	79
<b>UNDERGROUND LINES</b>											
10	PRIMARY	GD36	RD20	ED36	1,974	856	66	172	534	285	18
<b>SECONDARY</b>											
11	DEMAND COMPONENT	GD37D	RD30	ED37D	4,302	2,204	170	443	1,376	0	0
12	CUSTOMER COMPONENT	GD37C	RC30	ED37C	4,046	3,505	44	417	65	0	0
13	TOTAL UNDERGROUND LINES			EDUG	10,322	6,565	280	1,032	1,975	285	18
<b>LINE TRANSFORMERS</b>											
14	DEMAND COMPONENT	GD38D	RD30	ED38D	2,664	1,365	105	274	852	0	0
15	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	6,178	5,131	63	758	198	0	0
16	TOTAL LINE TRANSFORMERS			EDLT	8,842	6,496	168	1,032	1,050	0	0
<b>SERVICES</b>											
17	DEMAND COMPONENT	GD39D	RD30K	ED39D	192	99	8	20	62	0	0
18	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	11,909	10,055	123	1,387	305	0	0
19	TOTAL SERVICES			EDSV	12,101	10,154	131	1,407	367	0	0
20	METERS	GD43	RCW1	ED43	8,766	6,276	261	781	935	201	10
21	AREA LIGHTING FIXTURES	GD44	RK403	ED44	225	0	0	0	0	0	0
22	STREET LIGHTING	GD46	RK405	ED46	4,085	0	0	0	0	0	0
23	TOTAL DISTRIBUTION			ED30	78,406	49,728	1,721	7,461	10,623	2,415	148
24	DEMAND COMPONENT			ED30D	30,256	14,298	1,100	2,873	8,926	2,214	138
25	CUSTOMER COMPONENT			ED30C	48,150	35,430	621	4,588	1,697	201	10
26	GENERAL	GD88	K939	ED88	7,511	5,321	145	745	811	193	12
27	DEMAND COMPONENT		DK939	ED88D	2,169	1,017	78	204	635	170	11
28	CUSTOMER COMPONENT		CK939	ED88C	5,342	4,304	67	541	176	23	1
29	INTANGIBLE	GD95	K939	ED95	4,506	3,192	87	447	486	116	7
30	DEMAND COMPONENT		DK939	ED95D	1,301	610	47	123	381	102	6
31	CUSTOMER COMPONENT		CK939	ED95C	3,205	2,582	40	324	105	14	1
<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>											
32	DEMAND COMPONENT			ED00	90,423	58,241	1,953	8,653	11,920	2,724	167
33	CUSTOMER COMPONENT			ED00D	33,726	15,925	1,225	3,200	9,942	2,486	155
34	CUSTOMER COMPONENT			ED00C	56,697	42,316	728	5,453	1,978	238	12
<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>											
35	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	3,482	2,242	75	333	459	105	6
36	DEMAND COMPONENT		RED00D	ED99AD	1,299	613	47	123	383	98	6
37	CUSTOMER COMPONENT		RED00C	ED99AC	2,183	1,629	28	210	76	9	0
38	TOTAL ADJUSTMENTS			ED99	3,482	2,242	75	333	459	105	6
39	DEMAND COMPONENT			ED99D	1,299	613	47	123	383	98	6
40	CUSTOMER COMPONENT			ED99C	2,183	1,629	28	210	76	9	0
<b>TOTAL ADJUSTED DEPREC &amp; AMORTIZATION EXPENSE</b>											
41	DEMAND COMPONENT			ED00A	93,905	60,483	2,028	8,986	12,379	2,829	173
42	CUSTOMER COMPONENT			ED00AD	35,025	16,538	1,272	3,323	10,325	2,582	161
43	CUSTOMER COMPONENT			ED00AC	58,880	43,945	756	5,663	2,054	247	12

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SUJAL	L5-S
<b>DEPRECIATION EXPENSE</b>										
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0
<b>DISTRIBUTION SUBSTATIONS</b>										
2	PRIMARY	GD28	RD20	ED28	0	0	0	78	19	0
3	SECONDARY	GD29	RD30	ED29	0	0	0	2	1	0
4	TOTAL SUBSTATIONS			EDSS	0	0	0	81	20	0
<b>OVERHEAD LINES</b>										
5	PRIMARY	GD32	RD20	ED32	0	0	0	151	37	0
<b>SECONDARY</b>										
6	DEMAND COMPONENT	GD33D	RD30	ED33D	0	0	0	158	38	0
7	CUSTOMER COMPONENT	GD33C	RC30	ED33C	0	0	0	33	12	0
8	STREET LIGHTING	GD34	RK405	ED34	0	0	0	0	864	0
9	TOTAL OVERHEAD LINES			EDOL	0	0	0	340	951	0
<b>UNDERGROUND LINES</b>										
10	PRIMARY	GD36	RD20	ED36	0	0	0	34	8	0
<b>SECONDARY</b>										
11	DEMAND COMPONENT	GD37D	RD30	ED37D	0	0	0	88	21	0
12	CUSTOMER COMPONENT	GD37C	RC30	ED37C	0	0	0	11	4	0
13	TOTAL UNDERGROUND LINES			EDUG	0	0	0	133	33	0
<b>LINE TRANSFORMERS</b>										
14	DEMAND COMPONENT	GD38D	RD30	ED38D	0	0	0	54	13	0
15	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	0	0	0	23	5	0
16	TOTAL LINE TRANSFORMERS			EDLT	0	0	0	77	18	0
<b>SERVICES</b>										
17	DEMAND COMPONENT	GD39D	RD30K	ED39D	0	0	0	4	0	0
18	CUSTOMER COMPONENT	GD39C	RCW8	ED39C	0	0	0	39	0	0
19	TOTAL SERVICES			EDSV	0	0	0	43	0	0
20	METERS	GD43	RCW1	ED43	31	6	3	12	154	0
21	AREA LIGHTING FIXTURES	GD44	RK403	ED44	0	0	0	0	225	0
22	STREET LIGHTING	GD48	RK405	ED46	0	0	0	0	4,085	0
23	TOTAL DISTRIBUTION			ED30	31	6	3	12	828	5,332
24	DEMAND COMPONENT			ED30D	0	0	0	0	568	137
25	CUSTOMER COMPONENT			ED30C	31	6	3	12	260	5,195
26	GENERAL	GD88	K939	ED88	1	0	4	1	63	211
27	DEMAND COMPONENT		DK939	ED88D	0	0	4	0	40	10
28	CUSTOMER COMPONENT		CK939	ED88C	1	0	0	1	23	201
29	INTANGIBLE	GD95	K939	ED95	1	0	2	0	38	128
30	DEMAND COMPONENT		DK939	ED95D	0	0	2	0	24	6
31	CUSTOMER COMPONENT		CK939	ED95C	1	0	0	0	14	120
<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>										
32	DEMAND COMPONENT			ED00	33	6	9	13	929	5,669
33	DEMAND COMPONENT			ED00D	0	0	6	0	632	153
34	CUSTOMER COMPONENT			ED00C	33	6	3	13	297	5,516
<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>										
35	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	1	0	0	1	35	218
36	DEMAND COMPONENT		RED00D	ED99AD	0	0	0	0	24	8
37	CUSTOMER COMPONENT		RED00C	ED99AC	1	0	0	1	11	212
38	TOTAL ADJUSTMENTS			ED99	1	0	0	1	35	218
39	DEMAND COMPONENT			ED99D	0	0	0	0	24	8
40	CUSTOMER COMPONENT			ED99C	1	0	0	1	11	212
<b>TOTAL ADJUSTED DEPREC &amp; AMORTIZATION EXPENSE</b>										
41	DEMAND COMPONENT			ED00A	34	6	9	14	964	5,887
42	DEMAND COMPONENT			ED00AD	0	0	6	0	656	159
43	CUSTOMER COMPONENT			ED00AC	34	6	3	14	308	5,728

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES

Line No.	Input	Alloc	Output	Proposed Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>TAXES</b>												
<b>TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS</b>												
1	CAPITAL STOCK	GT1	P01	ET1	5,267	3,405	122	513	775	192	12	5
2	DEMAND COMPONENT		DP01	ET1D	2,281	1,070	82	215	668	179	11	0
3	CUSTOMER COMPONENT		CP01	ET1C	2,986	2,335	40	298	107	13	1	5
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	300	194	7	29	44	11	1	0
5	DEMAND COMPONENT		DP01	ET1AD	130	61	5	12	38	10	1	0
6	CUSTOMER COMPONENT		CP01	ET1AC	170	133	2	17	6	1	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	3,154	2,039	73	308	464	115	7	3
8	DEMAND COMPONENT		DP01	ET3D	1,366	641	49	129	400	107	7	0
9	CUSTOMER COMPONENT		CP01	ET3C	1,788	1,398	24	179	64	8	0	3
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	(591)	(382)	(14)	(57)	(87)	(21)	(1)	(1)
11	DEMAND COMPONENT		DP01	ET3AD	(256)	(120)	(9)	(24)	(75)	(20)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	(335)	(262)	(5)	(33)	(12)	(1)	0	(1)
13	LOCAL PROPERTY TAXES	GT4	P01	ET4	724	468	17	71	107	27	2	1
14	DEMAND COMPONENT		DP01	ET4D	314	147	11	30	92	25	2	0
15	CUSTOMER COMPONENT		CP01	ET4C	410	321	6	41	15	2	0	1
16	OTHER TAXES	GT6	P01	ET6	0	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01	ET6D	0	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01	ET6C	0	0	0	0	0	0	0	0
19	PAYROLL TAXES	GP01	K939	EP01	6,217	4,405	120	617	670	159	10	3
20	DEMAND COMPONENT		DK939	EP01D	1,795	842	65	169	525	140	9	0
21	CUSTOMER COMPONENT		CK939	EP01C	4,422	3,563	55	448	145	19	1	3
22	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	(304)	(215)	(6)	(30)	(33)	(8)	0	0
23	DEMAND COMPONENT		DK939	EP01AD	(88)	(41)	(3)	(8)	(26)	(7)	0	0
24	CUSTOMER COMPONENT		CK939	EP01AC	(216)	(174)	(3)	(22)	(7)	(1)	0	0
<b>TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS</b>												
25	DEMAND COMPONENT			ET01	14,767	9,914	319	1,451	1,940	475	31	11
26	CUSTOMER COMPONENT			ET01D	5,542	2,600	200	523	1,622	434	29	0
27				ET01C	9,225	7,314	119	928	318	41	2	11
28	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	631	361	18	61	131	34	2	0
29	DEMAND COMPONENT		DP01	ET1PD	424	199	15	40	124	33	2	0
30	CUSTOMER COMPONENT		CP01	ET1PC	207	162	3	21	7	1	0	0
31	<b>TOTAL AT PROPOSED RATES</b>			ET01P	15,398	10,275	337	1,512	2,071	509	33	11
32	DEMAND COMPONENT			ET01PD	5,966	2,799	215	563	1,746	467	31	0
33	CUSTOMER COMPONENT			ET01PC	9,432	7,476	122	949	325	42	2	-11
<b>INVESTMENT TAX CREDIT AMORTIZATION</b>												
34	TRANSMISSION	ITDA91	RD10	TXA91	0	0	0	0	0	0	0	0
35	DISTRIBUTION	ITDA92	P30	TXA92	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)
36	DEMAND COMPONENT		DP30	TXA92D	(1,296)	(608)	(47)	(122)	(379)	(101)	(6)	0
37	CUSTOMER COMPONENT		CP30	TXA92C	(617)	(478)	(8)	(62)	(20)	(2)	0	(1)
38	<b>TOTAL INVESTMENT TAX CREDIT</b>			TX93	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)
39	DEMAND COMPONENT			TX93D	(1,296)	(608)	(47)	(122)	(379)	(101)	(6)	0
40	CUSTOMER COMPONENT			TX93C	(617)	(478)	(8)	(62)	(20)	(2)	0	(1)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L6-S	
	\$1,000											
	<b>TAXES</b>											
	<b>TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS</b>											
1	CAPITAL STOCK	GT1	P01	ET1	2	0	3	1	58	177	0	
2	DEMAND COMPONENT		DP01	ET1D	0	0	3	0	42	10	0	
3	CUSTOMER COMPONENT		CP01	ET1C	2	0	0	1	16	167	0	
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	0	0	0	0	3	10	0	
5	DEMAND COMPONENT		DP01	ET1AD	0	0	0	0	2	1	0	
6	CUSTOMER COMPONENT		CP01	ET1AC	0	0	0	0	1	9	0	
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	1	0	2	0	35	108	0	
8	DEMAND COMPONENT		DP01	ET3D	0	0	2	0	25	6	0	
9	CUSTOMER COMPONENT		CP01	ET3C	1	0	0	0	10	100	0	
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	0	0	0	0	(7)	(20)	0	
11	DEMAND COMPONENT		DP01	ET3AD	0	0	0	0	(5)	(1)	0	
12	CUSTOMER COMPONENT		CP01	ET3AC	0	0	0	0	(2)	(19)	0	
13	LOCAL PROPERTY TAXES	GT4	P01	ET4	0	0	0	0	8	24	0	
14	DEMAND COMPONENT		DP01	ET4D	0	0	0	0	6	1	0	
15	CUSTOMER COMPONENT		CP01	ET4C	0	0	0	0	2	23	0	
16	OTHER TAXES	GT6	P01	ET6	0	0	0	0	0	0	0	
17	DEMAND COMPONENT		DP01	ET6D	0	0	0	0	0	0	0	
18	CUSTOMER COMPONENT		CP01	ET6C	0	0	0	0	0	0	0	
19	PAYROLL TAXES	GP01	K939	EP01	1	0	3	0	52	174	0	
20	DEMAND COMPONENT		DK939	EP01D	0	0	3	0	33	8	0	
21	CUSTOMER COMPONENT		CK939	EP01C	1	0	0	0	19	166	0	
22	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	0	0	0	0	(3)	(8)	0	
23	DEMAND COMPONENT		DK939	EP01AD	0	0	0	0	(2)	0	0	
24	CUSTOMER COMPONENT		CK939	EP01AC	0	0	0	0	(1)	(8)	0	
	<b>TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS</b>											
25				ET01	4	0	8	1	146	463	0	
26	DEMAND COMPONENT			ET01D	0	0	8	0	101	25	0	
27	CUSTOMER COMPONENT			ET01C	4	0	0	1	45	438	0	
28	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	0	0	1	0	9	14	0	
29	DEMAND COMPONENT		DP01	ET1PD	0	0	1	0	8	2	0	
30	CUSTOMER COMPONENT		CP01	ET1PC	0	0	0	0	1	12	0	
31	<b>TOTAL AT PROPOSED RATES</b>				ET01P	4	0	9	1	155	477	0
32	DEMAND COMPONENT			ET01PD	0	0	9	0	109	27	0	
33	CUSTOMER COMPONENT			ET01PC	4	0	0	1	46	450	0	
	<b>INVESTMENT TAX CREDIT AMORTIZATION</b>											
34	TRANSMISSION	ITDA91	RD10	TXA91	0	0	0	0	0	0	0	
35	DISTRIBUTION	ITDA92	P30	TXA92	0	0	(2)	0	(27)	(49)	0	
36	DEMAND COMPONENT		DP30	TXA92D	0	0	(2)	0	(24)	(8)	0	
37	CUSTOMER COMPONENT		CP30	TXA92C	0	0	0	0	(3)	(43)	0	
38	<b>TOTAL INVESTMENT TAX CREDIT</b>				TX93	0	0	(2)	0	(27)	(48)	0
39	DEMAND COMPONENT			TX93D	0	0	(2)	0	(24)	(8)	0	
40	CUSTOMER COMPONENT			TX93C	0	0	0	0	(3)	(43)	0	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>DEFERRED INCOME TAXES</b>											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	0	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	0	0	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>											
4	TRANSMISSION	ITD04	RD10	TX04	0	0	0	0	0	0	0
5	DISTRIBUTION	ITD06	P30	TX06	(5,516)	(3,109)	(158)	(530)	(1,169)	(304)	(19)
6	DEMAND COMPONENT		DP30	TX06D	(3,806)	(1,785)	(137)	(359)	(1,114)	(298)	(19)
7	CUSTOMER COMPONENT		CP30	TX08C	(1,710)	(1,324)	(21)	(171)	(55)	(6)	(2)
8	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(5,516)	(3,109)	(158)	(530)	(1,169)	(304)	(19)
9	DEMAND COMPONENT			TX11D	(3,806)	(1,785)	(137)	(359)	(1,114)	(298)	(19)
10	CUSTOMER COMPONENT			TX11C	(1,710)	(1,324)	(21)	(171)	(55)	(6)	(2)
11	VACATION PAY	ITD08	K939	TX08	(332)	(206)	(8)	(32)	(58)	(15)	(1)
12	DEMAND COMPONENT		DK939	TX08D	(180)	(84)	(6)	(17)	(53)	(14)	(1)
13	CUSTOMER COMPONENT		CK939	TX08C	(152)	(122)	(2)	(15)	(5)	(1)	0
14	TAXES CAPITALIZED	ITD12	P01	TX12	266	152	7	26	55	14	1
15	DEMAND COMPONENT		DP01	TX12D	179	84	6	17	52	14	1
16	CUSTOMER COMPONENT		CP01	TX12C	87	68	1	9	3	0	0
17	A & G CAPITALIZED	ITD15	K929	TX15	(380)	(237)	(9)	(37)	(66)	(17)	(1)
18	DEMAND COMPONENT		DK929	TX15D	(206)	(97)	(7)	(19)	(60)	(16)	(1)
19	CUSTOMER COMPONENT		CK929	TX15C	(174)	(140)	(2)	(18)	(6)	(1)	0
20	IRC 263A AMORTIZATION	ITD22	K939	TX22	543	339	14	53	94	24	1
21	DEMAND COMPONENT		DK939	TX22D	294	138	11	28	86	23	1
22	CUSTOMER COMPONENT		CK939	TX22C	249	201	3	25	8	1	0
23	OBSOLETE INVENTORY	ITD23	P30	TX23	37	24	1	4	6	1	0
24	DEMAND COMPONENT		DP30	TX23D	16	8	1	2	5	1	0
25	CUSTOMER COMPONENT		CP30	TX23C	21	16	0	2	1	0	0
26	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	0	0	0	0	0	0	0
27	DEMAND COMPONENT		DK939	TX25D	0	0	0	0	0	0	0
28	CUSTOMER COMPONENT		CK939	TX25C	0	0	0	0	0	0	0
29	FIN45 RENT AMORTIZATION	ITD26	K939	TX26	(316)	(224)	(6)	(32)	(34)	(8)	0
30	DEMAND COMPONENT		DK939	TX26D	(91)	(43)	(3)	(9)	(27)	(7)	0
31	CUSTOMER COMPONENT		CK939	TX26C	(225)	(181)	(3)	(23)	(7)	(1)	0
32	SOFTWARE AMORTIZATION	ITD27	K939	TX27	0	0	0	0	0	0	0
33	DEMAND COMPONENT		DK939	TX27D	0	0	0	0	0	0	0
34	CUSTOMER COMPONENT		CK939	TX27C	0	0	0	0	0	0	0
35	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(110)	(78)	(2)	(11)	(12)	(3)	0
36	DEMAND COMPONENT		DK939	TX24D	(32)	(15)	(1)	(3)	(9)	(3)	0
37	CUSTOMER COMPONENT		CK939	TX24C	(78)	(63)	(1)	(8)	(3)	0	0
38	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	323	197	8	31	56	14	1
39	DEMAND COMPONENT		DP00	TX30D	175	82	6	16	51	14	1
40	CUSTOMER COMPONENT		CP00	TX30C	148	115	2	15	5	0	0
41	CLEARING ACCOUNTS	ITD39	K939	TX39	0	0	0	0	0	0	0
42	DEMAND COMPONENT		DK939	TX39D	0	0	0	0	0	0	0
43	CUSTOMER COMPONENT		CK939	TX39C	0	0	0	0	0	0	0
<b>BALANCE CARRIED FORWARD</b>											
44	DEFERRED INCOME TAXES			TXST	(5,485)	(3,142)	(153)	(528)	(1,128)	(294)	(18)
45	DEMAND COMPONENT			TXSTD	(3,651)	(1,712)	(130)	(344)	(1,059)	(288)	(18)
46	CUSTOMER COMPONENT			TXSTC	(1,834)	(1,430)	(23)	(184)	(59)	(8)	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
<b>DEFERRED INCOME TAXES</b>											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	0	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	0	0	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>											
4	TRANSMISSION	ITD04	RD10	TX04	0	0	0	0	0	0	0
5	DISTRIBUTION	ITD08	P30	TX06	(1)	0	(7)	0	(79)	(137)	0
6	DEMAND COMPONENT		DP30	TX06D	0	0	(7)	0	(71)	(17)	0
7	CUSTOMER COMPONENT		CP30	TX06C	(1)	0	0	0	(8)	(120)	0
8	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(1)	0	(7)	0	(79)	(137)	0
9	DEMAND COMPONENT			TX11D	0	0	(7)	0	(71)	(17)	0
10	CUSTOMER COMPONENT			TX11C	(1)	0	0	0	(8)	(120)	0
11	VACATION PAY	ITD08	K939	TX08	0	0	0	0	(4)	(7)	0
12	DEMAND COMPONENT		DK939	TX08D	0	0	0	0	(3)	(1)	0
13	CUSTOMER COMPONENT		CK939	TX08C	0	0	0	0	(1)	(6)	0
14	TAXES CAPITALIZED	ITD12	P01	TX12	0	0	0	0	3	6	0
15	DEMAND COMPONENT		DP01	TX12D	0	0	0	0	3	1	0
16	CUSTOMER COMPONENT		CP01	TX12C	0	0	0	0	0	5	0
17	A & G CAPITALIZED	ITD15	K929	TX15	0	0	0	0	(5)	(8)	0
18	DEMAND COMPONENT		DK929	TX15D	0	0	0	0	(4)	(1)	0
19	CUSTOMER COMPONENT		CK929	TX15C	0	0	0	0	(1)	(7)	0
20	IRC 263A AMORTIZATION	ITD22	K939	TX22	0	0	1	0	6	10	0
21	DEMAND COMPONENT		DK939	TX22D	0	0	1	0	5	1	0
22	CUSTOMER COMPONENT		CK939	TX22C	0	0	0	0	1	9	0
23	OBSOLETE INVENTORY	ITD23	P30	TX23	0	0	0	0	0	1	0
24	DEMAND COMPONENT		DP30	TX23D	0	0	0	0	0	0	0
25	CUSTOMER COMPONENT		CP30	TX23C	0	0	0	0	0	1	0
26	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	0	0	0	0	0	0	0
27	DEMAND COMPONENT		DK939	TX25D	0	0	0	0	0	0	0
28	CUSTOMER COMPONENT		CK939	TX25C	0	0	0	0	0	0	0
29	FIN45 RENT AMORTIZATION	ITD26	K939	TX26	0	0	0	0	(3)	(8)	0
30	DEMAND COMPONENT		DK939	TX26D	0	0	0	0	(2)	0	0
31	CUSTOMER COMPONENT		CK939	TX26C	0	0	0	0	(1)	(8)	0
32	SOFTWARE AMORTIZATION	ITD27	K939	TX27	0	0	0	0	0	0	0
33	DEMAND COMPONENT		DK939	TX27D	0	0	0	0	0	0	0
34	CUSTOMER COMPONENT		CK939	TX27C	0	0	0	0	0	0	0
35	PENSION/POST EMP/SEVERENCE	ITD24	K939	TX24	0	0	0	0	(1)	(3)	0
36	DEMAND COMPONENT		DK939	TX24D	0	0	0	0	(1)	0	0
37	CUSTOMER COMPONENT		CK939	TX24C	0	0	0	0	0	(3)	0
38	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	0	0	0	0	4	11	0
39	DEMAND COMPONENT		DP00	TX30D	0	0	0	0	3	1	0
40	CUSTOMER COMPONENT		CP00	TX30C	0	0	0	0	1	10	0
41	CLEARING ACCOUNTS	ITD39	K939	TX39	0	0	0	0	0	0	0
42	DEMAND COMPONENT		DK939	TX39D	0	0	0	0	0	0	0
43	CUSTOMER COMPONENT		CK939	TX39C	0	0	0	0	0	0	0
<b>BALANCE CARRIED FORWARD</b>											
44	DEFERRED INCOME TAXES			TXST	(1)	0	(6)	0	(79)	(135)	0
45	DEMAND COMPONENT			TXSTD	0	0	(6)	0	(70)	(16)	0
46	CUSTOMER COMPONENT			TXSTC	(1)	0	0	0	(9)	(119)	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	<b>BALANCE BROUGHT FORWARD</b>										
1			TXST	(5,485)	(3,142)	(153)	(528)	(1,128)	(294)	(18)	(2)
	<b>DEFERRED INCOME TAXES CONTINUED</b>										
	<b>CLASS LIFE</b>										
2	ITD42E	RD10	TX42E	0	0	0	0	0	0	0	0
3	ITD42F	P30	TX42F	(1,008)	(647)	(23)	(88)	(146)	(38)	(2)	(1)
4		DP30	TX42D	(439)	(206)	(16)	(41)	(128)	(34)	(2)	0
5		CP30	TX42C	(569)	(441)	(7)	(57)	(18)	(2)	0	(1)
6			TX42T	(1,008)	(647)	(23)	(88)	(146)	(38)	(2)	(1)
7			TX42TD	(439)	(206)	(16)	(41)	(128)	(34)	(2)	0
8			TX42TC	(569)	(441)	(7)	(57)	(18)	(2)	0	(1)
	<b>REMOVAL COSTS</b>										
9	ITD43E	RD10	TX43E	0	0	0	0	0	0	0	0
10	ITD43F	P30	TX43F	(116)	(74)	(3)	(12)	(17)	(4)	0	0
11		DP30	TX43D	(50)	(23)	(2)	(5)	(15)	(4)	0	0
12		CP30	TX43C	(66)	(51)	(1)	(7)	(2)	0	0	0
13			TX43T	(116)	(74)	(3)	(12)	(17)	(4)	0	0
14			TX43TD	(50)	(23)	(2)	(5)	(15)	(4)	0	0
15			TX43TC	(66)	(51)	(1)	(7)	(2)	0	0	0
	<b>ACRS AND MACRS</b>										
16	ITD46E	RD10	TX46E	0	0	0	0	0	0	0	0
17	ITD46F	P30	TX46F	35,450	22,735	807	3,458	5,163	1,271	78	28
18		DP30	TX46FD	15,430	7,236	557	1,454	4,516	1,207	75	0
19		CP30	TX46FC	20,020	15,499	250	2,004	647	64	3	28
20	ITD46G	K939	TX46G	2,350	1,665	45	233	253	60	3	1
21		DK939	TX46GD	678	318	24	64	198	53	3	0
22		CK939	TX46GC	1,672	1,347	21	169	55	7	0	1
23			TX46T	37,800	24,400	852	3,691	5,416	1,331	81	29
24			TX46TD	16,108	7,554	581	1,518	4,714	1,260	78	0
25			TX46TC	21,692	16,846	271	2,173	702	71	3	29
	<b>REPAIR ALLOWANCE ELECTION</b>										
26	ITD48E	RD10	TX48E	0	0	0	0	0	0	0	0
27	ITD48F	P01	TX48F	(591)	(338)	(17)	(56)	(123)	(32)	(2)	0
28		DP01	TX48FD	(397)	(186)	(14)	(37)	(118)	(31)	(2)	0
29		CP01	TX48FC	(194)	(152)	(3)	(19)	(7)	(1)	0	0
30			TX48	(591)	(338)	(17)	(56)	(123)	(32)	(2)	0
31			TX48D	(397)	(186)	(14)	(37)	(118)	(31)	(2)	0
32			TX48C	(194)	(152)	(3)	(19)	(7)	(1)	0	0
33	ITD49	P01	TX49	103	59	2	10	21	5	0	0
34		DP01	TX49D	69	32	2	7	20	5	0	0
35		CP01	TX49C	34	27	0	3	1	0	0	0
36	ITD54	P00	TX54	95	54	2	9	20	5	0	0
37		DP00	TX54D	64	30	2	6	19	5	0	0
38		CP00	TX54C	31	24	0	3	1	0	0	0
39	ITD62	CW5	TX62	774	661	2	32	39	9	7	5
40		RCW5	TX62D	419	358	1	17	21	5	4	3
41		RCW5	TX62C	355	303	1	15	18	4	3	2
42			TXT	31,572	20,973	662	3,048	4,082	984	66	31
43			TXTD	12,123	5,847	424	1,121	3,446	920	60	3
44			TXTC	19,449	15,126	238	1,927	636	64	6	28
45	ITD71	K939	TX71	(1,110)	(786)	(22)	(110)	(120)	(28)	(2)	(1)
46		DK939	TX71D	(320)	(150)	(12)	(30)	(94)	(25)	(2)	0
47		CK939	TX71C	(790)	(636)	(10)	(80)	(26)	(3)	0	(1)
42			TXTA	30,462	20,187	640	2,938	3,962	956	64	30
43			TXTAD	11,803	5,697	412	1,091	3,352	895	58	3
44			TXTAC	18,659	14,490	228	1,847	610	61	6	27

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
1	BALANCE BROUGHT FORWARD										
	DEFERRED INCOME TAXES			TXST	(1)	0	(6)	0	(79)	(135)	0
	CONTINUED										
	CLASS LIFE										
2	ITD42E	RD10	TX42E	0	0	0	0	0	0	0	
3	ITD42F	P30	TX42F	0	0	(1)	0	(11)	(42)	0	
4		DP30	TX42D	0	0	(1)	0	(8)	(2)	0	
5		CP30	TX42C	0	0	0	0	(3)	(40)	0	
6			TX42T	0	0	(1)	0	(11)	(42)	0	
7			TX42TD	0	0	(1)	0	(8)	(2)	0	
8			TX42TC	0	0	0	0	(3)	(40)	0	
	REMOVAL COSTS										
9	ITD43E	RD10	TX43E	0	0	0	0	0	0	0	
10	ITD43F	P30	TX43F	0	0	0	0	(1)	(5)	0	
11		DP30	TX43D	0	0	0	0	(1)	0	0	
12		CP30	TX43C	0	0	0	0	0	(5)	0	
13			TX43T	0	0	0	0	(1)	(5)	0	
14			TX43TD	0	0	0	0	(1)	0	0	
15			TX43TC	0	0	0	0	0	(5)	0	
	ACRS AND MACRS										
16	ITD46E	RD10	TX46E	0	0	0	0	0	0	0	
17	ITD46F	P30	TX46F	10	2	29	4	385	1,476	2	
18		DP30	TX46FD	0	0	28	0	287	70	0	
19		CP30	TX46FC	10	2	1	4	98	1,406	2	
20	ITD46G	K939	TX46G	0	0	1	0	20	66	0	
21		DK939	TX46GD	0	0	1	0	13	3	0	
22		CK939	TX46GC	0	0	0	0	7	63	0	
23			TX46T	10	2	30	4	405	1,542	2	
24			TX46TD	0	0	29	0	300	73	0	
25			TX46TC	10	2	1	4	105	1,469	2	
	REPAIR ALLOWANCE ELECTION										
26	ITD48E	RD10	TX48E	0	0	0	0	0	0	0	
27	ITD48F	P01	TX48F	0	0	0	0	(8)	(13)	0	
28		DP01	TX48FD	0	0	0	0	(7)	(2)	0	
29		CP01	TX48FC	0	0	0	0	(1)	(11)	0	
30			TX48	0	0	0	0	(8)	(13)	0	
31			TX48D	0	0	0	0	(7)	(2)	0	
32			TX48C	0	0	0	0	(1)	(11)	0	
33	ITD49	P01	TX49	0	0	0	0	1	2	0	
34		DP01	TX49D	0	0	0	0	1	0	0	
35		CP01	TX49C	0	0	0	0	0	2	0	
36	ITD54	P00	TX54	0	0	0	0	1	2	0	
37		DP00	TX54D	0	0	0	0	1	0	0	
38		CP00	TX54C	0	0	0	0	0	2	0	
39	ITD62	CW5	TX62	9	0	0	0	2	11	0	
40		RCW5	TX62D	5	0	0	0	1	6	0	
41		RCW5	TX62C	4	0	0	0	1	5	0	
42	TOTAL DEFERRED INCOME TAXES			TXT	18	2	23	4	310	1,362	2
43	DEMAND COMPONENT			TXTD	5	0	22	0	217	59	0
44	CUSTOMER COMPONENT			TXTC	13	2	1	4	93	1,303	2
45	ITD71	K939	TX71	0	0	(1)	0	(9)	(31)	0	
46		DK939	TX71D	0	0	(1)	0	(8)	(1)	0	
47		CK939	TX71C	0	0	0	0	(3)	(30)	0	
42	TOTAL ADJUST DEFERRED INC TAXES			TXTA	18	2	22	4	301	1,331	2
43	DEMAND COMPONENT			TXTAD	5	0	21	0	211	58	0
44	CUSTOMER COMPONENT			TXTAC	13	2	1	4	90	1,273	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
				Distribution								
				Only								
<b>OPERATING EXPENSES</b>												
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION		EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138	
3	O & M CUSTOMER ACCOUNTS		EE56	54,209	46,384	429	4,190	1,783	309	192	158	
4	O & M CUST SVC & INFO		EE64	13,597	1,839	0	0	0	0	0	0	
5	O & M SALES		EE65	6,591	3,091	238	621	1,929	515	32	0	
6	O & M ADMIN & GENERAL		EE79	103,310	71,619	1,977	10,080	11,788	3,159	199	394	
7	ADJUSTS TO O & M EXPENSES		EE99	4,422	4,517	(10)	(28)	(27)	(9)	(2)	0	
8	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,857	5,574	27,058	33,968	8,937	726	690	
9	DEMAND COMPONENT		EE00D	85,568	39,476	3,041	7,939	25,173	7,428	469	0	
10	CUSTOMER COMPONENT		EE00C	224,268	178,381	2,533	19,117	8,795	1,511	257	690	
<b>DEPRECIATION &amp; AMORTIZATION</b>												
11	DEMAND COMPONENT		ED00A	93,905	60,483	2,028	8,966	12,379	2,829	173	100	
12	CUSTOMER COMPONENT		ED00AD	35,025	16,538	1,272	3,323	10,325	2,582	161	0	
13			ED00AC	58,880	43,945	756	5,663	2,054	247	12	100	
<b>TAXES OTHER THAN INCOME</b>												
14	EXCLUDING GROSS RECEIPTS		ET01	14,767	9,914	319	1,451	1,940	475	31	11	
15	DEMAND COMPONENT		ET01D	5,542	2,600	200	523	1,622	434	29	0	
16	CUSTOMER COMPONENT		ET01C	9,225	7,314	119	928	318	41	2	11	
17	GROSS RECEIPTS TAX		TXG	29,821	17,709	210	3,742	5,078	1,282	108	98	
18	DEMAND COMPONENT		TXGD	9,934	3,146	86	1,192	4,012	1,128	86	0	
19	CUSTOMER COMPONENT		TXGC	19,887	14,563	124	2,550	1,066	156	20	98	
20	TOTAL ADJUST DEFERRED INC TAXES		TXTA	30,462	20,187	640	2,938	3,962	956	64	30	
21	DEMAND COMPONENT		TXTAD	11,803	5,697	412	1,091	3,352	895	58	3	
22	CUSTOMER COMPONENT		TXTAC	18,659	14,490	228	1,847	610	61	6	27	
23	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)	
24	DEMAND COMPONENT		TX93D	(1,296)	(608)	(47)	(122)	(379)	(101)	(6)	0	
25	CUSTOMER COMPONENT		TX93C	(617)	(478)	(8)	(62)	(20)	(2)	0	(1)	
26	OP EXPENSES PRIOR INCOME TAX		OEBT	476,878	325,064	8,716	43,989	56,928	14,376	1,094	928	
27	DEMAND COMPONENT		OEBTD	146,576	66,849	4,964	13,946	44,105	12,362	797	3	
28	CUSTOMER COMPONENT		OEBTC	330,302	258,215	3,752	30,043	12,823	2,014	297	925	
PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN												
29	TOTAL PA INCOME TAX		TSTX	(170)	(4,487)	(586)	1,658	2,468	627	62	69	
30	DEMAND COMPONENT		TSTXD	917	(1,986)	(396)	504	2,009	574	59	0	
31	CUSTOMER COMPONENT		TSTXC	(1,087)	(2,502)	(190)	1,152	459	53	3	69	
32	TOTAL FED INC TAX		TFTX	(25,502)	(29,758)	(2,422)	2,843	4,127	1,133	144	190	
33	DEMAND COMPONENT		TFTXD	(7,968)	(11,314)	(1,639)	573	3,180	1,026	137	(1)	
34	CUSTOMER COMPONENT		TFTXC	(17,534)	(18,444)	(783)	2,269	947	107	7	191	
35	TOTAL TAXES		TX99	47,465	12,479	(1,894)	12,446	17,176	4,370	401	397	
36	DEMAND COMPONENT		TX99D	18,932	(2,465)	(1,384)	3,761	13,796	3,954	363	2	
37	CUSTOMER COMPONENT		TX99C	28,533	14,943	(510)	8,684	3,380	416	38	395	
38	TOTAL OPERATING EXPENSES		TOE	451,206	290,819	5,708	48,488	63,523	16,136	1,300	1,187	
39	DEMAND COMPONENT		TOED	139,525	53,549	2,929	15,023	49,294	13,962	993	2	
40	CUSTOMER COMPONENT		TOEC	311,681	237,269	2,779	33,464	14,229	2,174	307	1,185	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DEPARTMENT 12 MONTHS ENDED 12/31/2004  
 OPERATING EXPENSES SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-8	LPEP	ISA	GH	SLJAL	L5-S
<b>OPERATING EXPENSES</b>										
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION		EE30	48	9	24	20	1,411	8,497	12
3	O & M CUSTOMER ACCOUNTS		EE56	259	0	1	0	129	370	0
4	O & M CUST SVC & INFO		EE64	0	0	0	0	0	0	0
5	O & M SALES		EE65	0	0	12	0	123	30	0
6	O & M ADMIN & GENERAL		EE79	214	54	64	32	899	2,825	5
7	ADJUSTS TO O & M EXPENSES		EE99	0	0	0	0	(5)	(16)	0
8	TOTAL OPER & MAINT EXPENSES		EE00	521	63	101	52	2,564	11,708	17
9	DEMAND COMPONENT		EE00D	0	0	78	0	1,587	381	0
10	CUSTOMER COMPONENT		EE00C	521	63	23	52	977	11,327	17
11	DEPRECIATION & AMORTIZATION		ED00A	34	6	9	14	964	5,887	8
12	DEMAND COMPONENT		ED00AD	0	0	6	0	656	159	0
13	CUSTOMER COMPONENT		ED00AC	34	6	3	14	308	5,728	8
<b>TAXES OTHER THAN INCOME</b>										
14	EXCLUDING GROSS RECEIPTS		ET01	4	0	8	1	146	483	0
15	DEMAND COMPONENT		ET01D	0	0	8	0	101	25	0
16	CUSTOMER COMPONENT		ET01C	4	0	0	1	45	438	0
17	GROSS RECEIPTS TAX		TXG	101	17	17	37	381	1,041	2
18	DEMAND COMPONENT		TXGD	0	0	14	0	243	29	0
19	CUSTOMER COMPONENT		TXGC	101	17	3	37	138	1,012	2
20	TOTAL ADJUST DEFERRED INC TAXES		TXTA	18	2	22	4	301	1,331	2
21	DEMAND COMPONENT		TXTAD	5	0	21	0	211	58	0
22	CUSTOMER COMPONENT		TXTAC	13	2	1	4	90	1,273	2
23	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(27)	(49)	0
24	DEMAND COMPONENT		TX93D	0	0	(2)	0	(24)	(6)	0
25	CUSTOMER COMPONENT		TX93C	0	0	0	0	(3)	(43)	0
26	OP EXPENSES PRIOR INCOME TAX		OEBT	678	88	155	108	4,329	20,381	29
27	DEMAND COMPONENT		OEBTD	5	0	125	0	2,774	646	0
28	CUSTOMER COMPONENT		OEBTC	673	88	30	108	1,555	19,735	29
PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASS PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS R/										
29	TOTAL PA INCOME TAX		TSTX	100	19	14	51	179	(341)	0
30	DEMAND COMPONENT		TSTXD	(1)	0	13	0	111	(22)	0
31	CUSTOMER COMPONENT		TSTXC	101	19	1	51	68	(319)	0
32	TOTAL FED INC TAX		TFTX	307	59	42	157	287	(2,607)	(1)
33	DEMAND COMPONENT		TFTXD	(2)	0	38	0	149	(119)	0
34	CUSTOMER COMPONENT		TFTXC	310	59	3	157	138	(2,488)	0
35	TOTAL TAXES		TX99	530	97	101	250	1,267	(162)	3
36	DEMAND COMPONENT		TX99D	2	0	92	0	791	(35)	0
37	CUSTOMER COMPONENT		TX99C	529	97	8	250	476	(127)	4
38	TOTAL OPERATING EXPENSES		TOE	1,085	166	211	316	4,795	17,433	28
39	DEMAND COMPONENT		TOED	2	0	176	0	3,034	505	0
40	CUSTOMER COMPONENT		TOEC	1,084	166	34	316	1,761	16,928	29

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES</b>											
<b>SALE OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAYMENT CHARGES		R11	5,886	3,486	32	994	1,004	271	7	0
6	TOT ADJ'D SALE OF ELECTRICITY		RRTT	501,304	297,406	3,545	62,454	85,186	22,144	1,764	1,774
7	ANNUALIZATION	ANN		4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	505,432	300,160	3,566	63,426	86,060	21,730	1,789	1,659
<b>OTHER OPERATING REVENUES</b>											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
<b>RENT-ELECTRIC PROPERTY</b>											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	16,892	9,520	486	1,622	3,581	928	58
14	DEMAND COMPONENT		DP30	R23D	11,656	5,466	421	1,098	3,412	911	57
15	CUSTOMER COMPONENT		CP30	R23C	5,236	4,054	65	524	169	17	7
<b>OTHER ELECTRIC REVENUE</b>											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	884	567	20	86	129	32	2
18	DEMAND COMPONENT		DP30	R27D	385	181	14	36	113	30	2
19	CUSTOMER COMPONENT		CP30	R27C	499	386	6	50	16	2	0
20	OTHER	S37	K939	R37	0	0	0	0	0	0	0
21	DEMAND COMPONENT		DK939	R37D	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		CK939	R37C	0	0	0	0	0	0	0
23	TOTAL OTHER OPERATING REVS		ROOT		17,776	10,087	506	1,708	3,710	960	60
24	DEMAND COMPONENT		ROOTD		12,041	5,647	435	1,134	3,525	941	59
25	CUSTOMER COMPONENT		ROOTC		5,735	4,440	71	574	185	19	1
26	TOTAL OPERATING REVENUES		ROT		523,208	310,247	4,072	65,134	89,770	22,690	1,849
27	BASE FOR GROSS RECEIPTS TAX		RRBG		505,432	300,160	3,566	63,426	86,060	21,730	1,789
28	GROSS RECEIPTS TAX @ 5.9%		TXGR		29,821	17,709	210	3,742	5,078	1,282	106

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-8	LPEP	ISA	GH	SIJAL	L5-S
<b>OPERATING REVENUES</b>											
<b>SALE OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV			1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAYMENT CHARGES			R11	0	0	0	0	52	40	0
6	TOT ADJ'D SALE OF ELECTRICITY			RRTT	1,717	283	314	662	6,274	17,745	36
7	ANNUALIZATION	ANN			(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT			ARTT	1,706	281	281	621	6,464	17,652	37
<b>OTHER OPERATING REVENUES</b>											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
<b>RENT-ELECTRIC PROPERTY</b>											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	3	1	21	1	243	421	1
14	DEMAND COMPONENT		DP30	R23D	0	0	21	0	217	63	0
15	CUSTOMER COMPONENT		CP30	R23C	3	1	0	1	26	368	1
<b>OTHER ELECTRIC REVENUE</b>											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	0	0	1	0	9	37	0
18	DEMAND COMPONENT		DP30	R27D	0	0	1	0	7	2	0
19	CUSTOMER COMPONENT		CP30	R27C	0	0	0	0	2	35	0
20	OTHER	S37	K939	R37	0	0	0	0	0	0	0
21	DEMAND COMPONENT		DK939	R37D	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		CK939	R37C	0	0	0	0	0	0	0
23	TOTAL OTHER OPERATING REVS			ROOT	3	1	22	1	252	458	1
24	DEMAND COMPONENT			ROOTD	0	0	22	0	224	55	0
25	CUSTOMER COMPONENT			ROOTC	3	1	0	1	28	403	1
26	TOTAL OPERATING REVENUES			ROT	1,709	282	303	622	6,716	18,110	38
27	BASE FOR GROSS RECEIPTS TAX			RRBG	1,706	281	281	621	6,464	17,652	37
28	GROSS RECEIPTS TAX @ 5.9%			TXGR	101	17	17	37	381	1,041	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>DERIVATION-</b>											
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>											
1	OPERATING REVENUES		ROT	523,208	310,247	4,072	65,134	89,770	22,690	1,849	1,667
	MINUS OPERATING EXPENSES										
2	OP EXPENSES PRIOR INCOME TAX		OEBT	476,878	325,064	8,716	43,989	56,928	14,376	1,094	928
3	EQUALS: TAXABLE INCOME		TAXI	46,330	(14,817)	(4,844)	21,145	32,842	8,314	755	739
	PLUS: ADJUSTMENTS TO										
4	TAXABLE INCOME		TAT	(119,364)	(74,694)	(2,862)	(11,366)	(18,583)	(4,450)	(283)	(126)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	(73,034)	(89,511)	(7,506)	9,779	14,259	3,864	472	613
<b>PA INCOME TAX CALCULATION</b>											
6	TAXABLE NET INCOME		TNI	(73,034)	(89,511)	(7,506)	9,779	14,259	3,864	472	613
7	TOTAL SPECIAL DEDUCTIONS		TASI	71,329	44,594	1,836	6,800	10,447	2,412	149	73
8	PA TAXABLE INCOME		TSTI	(1,705)	(44,917)	(5,870)	16,579	24,706	6,276	621	686
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	(1,705)	(44,917)	(5,870)	16,579	24,706	6,276	621	686
11	PA INCOME TAX @ 9.99%		GSIT	(170)	(4,487)	(586)	1,656	2,468	627	62	69
12	PA TAX CREDITS		TS20	0	0	0	0	0	0	0	0
<b>PA INCOME TAX ADJUSTMENTS</b>											
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	(170)	(4,487)	(586)	1,656	2,468	627	62	69
<b>FEDERAL INC TAX CALCULATION</b>											
15	TAXABLE NET INCOME		TNI	(73,034)	(89,511)	(7,506)	9,779	14,259	3,864	472	613
<b>DEDUCTIONS</b>											
16	PA INCOME TAX		GSIT	(170)	(4,487)	(586)	1,656	2,468	627	62	69
17	TOTAL DEDUCTIONS		TSFS	(170)	(4,487)	(586)	1,656	2,468	627	62	69
18	FEDERAL TAXABLE INCOME		TFTI	(72,864)	(85,024)	(6,920)	8,123	11,791	3,237	410	544
19	FEDERAL INCOME TAX @ 35.0%		GFIT	(25,502)	(29,758)	(2,422)	2,843	4,127	1,133	144	190
<b>FEDERAL INCOME TAX ADJUSTMENTS</b>											
	TOTAL FEDERAL INCOME TAX		TFIT1	(25,502)	(29,758)	(2,422)	2,843	4,127	1,133	144	190

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>										
1	OPERATING REVENUES		ROT	1,709	282	303	822	6,716	18,110	38
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX		OEBT	678	88	155	108	4,329	20,381	28
3	EQUALS: TAXABLE INCOME		TAXI	1,031	194	148	514	2,387	(2,271)	9
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME		TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	978	188	135	499	1,000	(7,789)	(3)
<b>PA INCOME TAX CALCULATION</b>										
6	TAXABLE NET INCOME		TNI	978	188	135	499	1,000	(7,789)	(3)
7	TOTAL SPECIAL DEDUCTIONS		TASI	26	5	4	10	791	4,376	7
8	PA TAXABLE INCOME		TSTI	1,004	193	139	509	1,791	(3,413)	4
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	1,004	193	139	509	1,791	(3,413)	4
11	PA INCOME TAX @ 9.99%		GSIT	100	19	14	51	179	(341)	0
12	PA TAX CREDITS		TS20	0	0	0	0	0	0	0
	PA INCOME TAX									
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	100	19	14	51	179	(341)	0
<b>FEDERAL INC TAX CALCULATION</b>										
15	TAXABLE NET INCOME		TNI	978	188	135	499	1,000	(7,789)	(3)
<b>DEDUCTIONS</b>										
16	PA INCOME TAX		GSIT	100	19	14	51	179	(341)	0
17	TOTAL DEDUCTIONS		TSFS	100	19	14	51	179	(341)	0
18	FEDERAL TAXABLE INCOME		TFTI	878	169	121	448	821	(7,448)	(3)
19	FEDERAL INCOME TAX @ 35.0%		GFIT	307	59	42	157	287	(2,607)	(1)
	FEDERAL INCOME TAX									
	ADJUSTMENTS									
	TOTAL FEDERAL INCOME TAX		TFIT1	307	59	42	157	287	(2,607)	(1)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>ADJUSTMENTS TO TAXABLE INCOME</b>												
1	INTEREST EXPENSE	ITA1	RBX	TA1	(60,879)	(40,199)	(1,367)	(5,923)	(8,260)	(2,036)	(125)	(67)
2	DEMAND COMPONENT		DRBX	TA1D	(23,891)	(11,205)	(863)	(2,251)	(6,995)	(1,883)	(117)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(36,988)	(28,994)	(504)	(3,672)	(1,265)	(153)	(8)	(67)
4	DEFERRED INCOME TAXES			TXT	30,462	20,187	640	2,938	3,962	956	84	30
5	DEMAND COMPONENT			TXTD	11,803	5,697	412	1,091	3,352	895	58	3
6	CUSTOMER COMPONENT			TXTC	18,659	14,490	228	1,847	610	61	6	27
7	NET INVESTMENT TAX CREDIT			TX93	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)
8	DEMAND COMPONENT			TX93D	(1,296)	(608)	(47)	(122)	(379)	(101)	(8)	0
9	CUSTOMER COMPONENT			TX93C	(617)	(478)	(8)	(62)	(20)	(2)	0	(1)
10	SEVERENCE PAY	ITA20	K939	TA20	(128)	(90)	(2)	(12)	(14)	(3)	0	0
11	DEMAND COMPONENT		DK939	TA20D	(37)	(17)	(1)	(3)	(11)	(3)	0	0
12	CUSTOMER COMPONENT		CK939	TA20C	(91)	(73)	(1)	(9)	(3)	0	0	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>												
13	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
14	DISTRIBUTION	ITAE13	ED30	TAE13	78,406	49,729	1,721	7,461	10,623	2,415	148	89
15	DEMAND COMPONENT		RED30D	TAE13D	30,256	14,298	1,100	2,873	8,926	2,214	138	0
16	CUSTOMER COMPONENT		RED30C	TAE13C	48,150	35,431	621	4,588	1,697	201	10	88
17	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	12,017	8,513	232	1,193	1,297	308	19	7
18	DEMAND COMPONENT		RED88D	TAF13D	3,470	1,627	125	327	1,016	272	17	0
19	CUSTOMER COMPONENT		RED88C	TAF13C	8,547	6,886	107	866	281	37	2	7
20	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	3,482	2,242	75	333	459	105	6	4
21	DEMAND COMPONENT		RED00D	ED99AD	1,299	613	47	123	383	96	6	0
22	CUSTOMER COMPONENT		RED00C	ED99AC	2,183	1,629	28	210	76	9	0	4
23	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	93,905	60,484	2,028	8,987	12,379	2,829	173	100
24	DEMAND COMPONENT			TA13D	35,025	16,538	1,272	3,323	10,325	2,582	161	0
25	CUSTOMER COMPONENT			TA13C	58,880	43,946	756	5,664	2,054	247	12	100
26	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	543	385	11	54	59	14	1	0
27	DEMAND COMPONENT		RED88D	TA14D	157	74	6	15	46	12	1	0
28	CUSTOMER COMPONENT		RED88C	TA14C	386	311	5	39	13	2	0	0
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>												
29	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
30	DISTRIBUTION	ITAE15	ED30	TAE15	(161,924)	(100,595)	(3,743)	(15,407)	(24,016)	(5,539)	(340)	(169)
31	DEMAND COMPONENT		RED30D	TAE15D	(70,479)	(33,306)	(2,583)	(8,893)	(20,793)	(5,158)	(321)	0
32	CUSTOMER COMPONENT		RED30C	TAE15C	(91,445)	(67,289)	(1,180)	(8,714)	(3,223)	(381)	(18)	(169)
33	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(38,223)	(25,661)	(700)	(3,597)	(3,909)	(932)	(57)	(21)
34	DEMAND COMPONENT		RED88D	TAF15D	(10,458)	(4,903)	(377)	(986)	(3,062)	(820)	(51)	0
35	CUSTOMER COMPONENT		RED88C	TAF15C	(25,765)	(20,758)	(323)	(2,611)	(847)	(112)	(6)	(21)
36	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(198,147)	(126,256)	(4,443)	(19,004)	(27,925)	(6,471)	(397)	(190)
37	DEMAND COMPONENT			TA15D	(80,937)	(38,209)	(2,940)	(7,879)	(23,855)	(5,978)	(372)	0
38	CUSTOMER COMPONENT			TA15C	(117,210)	(88,047)	(1,503)	(11,325)	(4,070)	(493)	(25)	(180)
39	POST RETIREMENT BENEFITS	ITA20	K939	TA20	(2,226)	(1,576)	(43)	(221)	(240)	(57)	(3)	(1)
40	DEMAND COMPONENT		DK939	TA20D	(643)	(301)	(23)	(61)	(188)	(50)	(3)	0
41	CUSTOMER COMPONENT		CK939	TA20C	(1,583)	(1,275)	(20)	(160)	(52)	(7)	0	(1)
<b>BALANCE CARRIED FORWARD</b>												
42	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(138,383)	(88,151)	(3,231)	(13,365)	(20,438)	(4,871)	(293)	(129)
43	DEMAND COMPONENT			TAST1D	(59,819)	(28,031)	(2,184)	(5,687)	(17,705)	(4,526)	(278)	3
44	CUSTOMER COMPONENT			TAST1C	(78,564)	(60,120)	(1,047)	(7,678)	(2,733)	(345)	(15)	(132)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
<b>ADJUSTMENTS TO TAXABLE INCOME</b>											
1	INTEREST EXPENSE	ITA1	RBX	TA1	(24)	(5)	(28)	(9)	(650)	(2,180)	(7)
2	DEMAND COMPONENT		DRBX	TA1D	0	0	(25)	0	(445)	(108)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(24)	(5)	(3)	(9)	(205)	(2,072)	(7)
4	DEFERRED INCOME TAXES			TXT	18	2	22	4	301	1,331	2
5	DEMAND COMPONENT			TXTD	5	0	21	0	211	58	0
6	CUSTOMER COMPONENT			TXTC	13	2	1	4	90	1,273	2
7	NET INVESTMENT TAX CREDIT			TX93	0	0	(2)	0	(27)	(49)	0
8	DEMAND COMPONENT			TX93D	0	0	(2)	0	(24)	(6)	0
9	CUSTOMER COMPONENT			TX93C	0	0	0	0	(3)	(43)	0
10	SEVERENCE PAY	ITA20	K939	TA20	0	0	0	0	(1)	(3)	0
11	DEMAND COMPONENT		DK939	TA20D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	0	(3)	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>											
13	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0
14	DISTRIBUTION	ITAE13	ED30	TAE13	31	6	3	12	828	5,332	8
15	DEMAND COMPONENT		RED30D	TAE13D	0	0	0	0	568	137	0
16	CUSTOMER COMPONENT		RED30C	TAE13C	31	6	3	12	260	5,195	8
17	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	2	0	6	1	101	337	0
18	DEMAND COMPONENT		RED88D	TAF13D	0	0	6	0	64	16	0
19	CUSTOMER COMPONENT		RED88C	TAF13C	2	0	0	1	37	321	0
20	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	1	0	0	1	35	218	0
21	DEMAND COMPONENT		RED00D	ED99AD	0	0	0	0	24	6	0
22	CUSTOMER COMPONENT		RED00C	ED99AC	1	0	0	1	11	212	0
23	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	34	6	9	14	984	5,887	8
24	DEMAND COMPONENT			TA13D	0	0	6	0	656	159	0
25	CUSTOMER COMPONENT			TA13C	34	6	3	14	308	5,728	8
26	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	0	0	0	0	5	15	0
27	DEMAND COMPONENT		RED88D	TA14D	0	0	0	0	3	1	0
28	CUSTOMER COMPONENT		RED88C	TA14C	0	0	0	0	2	14	0
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>											
29	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0
30	DISTRIBUTION	ITAE15	ED30	TAE15	(59)	(11)	(5)	(23)	(1,817)	(10,185)	(16)
31	DEMAND COMPONENT		RED30D	TAE15D	0	0	0	0	(1,323)	(319)	0
32	CUSTOMER COMPONENT		RED30C	TAE15C	(59)	(11)	(5)	(23)	(494)	(9,866)	(16)
33	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(6)	0	(18)	(3)	(305)	(1,016)	0
34	DEMAND COMPONENT		RED88D	TAF15D	0	0	(18)	0	(193)	(48)	0
35	CUSTOMER COMPONENT		RED88C	TAF15C	(6)	0	0	(3)	(112)	(968)	0
36	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(65)	(11)	(23)	(26)	(2,122)	(11,201)	(16)
37	DEMAND COMPONENT			TA15D	0	0	(18)	0	(1,516)	(367)	0
38	CUSTOMER COMPONENT			TA15C	(65)	(11)	(5)	(26)	(608)	(10,834)	(16)
39	POST RETIREMENT BENEFITS	ITA20	K939	TA20	0	0	(1)	0	(19)	(62)	0
40	DEMAND COMPONENT		DK939	TA20D	0	0	(1)	0	(12)	(3)	0
41	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	(7)	(59)	0
<b>BALANCE CARRIED FORWARD</b>											
42	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(37)	(8)	(23)	(17)	(1,549)	(6,262)	(13)
43	DEMAND COMPONENT			TAST1D	5	0	(19)	0	(1,128)	(266)	0
44	CUSTOMER COMPONENT			TAST1C	(42)	(8)	(4)	(17)	(421)	(5,998)	(13)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>BALANCE BROUGHT FORWARD</b>												
1	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST1	(138,383)	(88,151)	(3,231)	(13,385)	(20,438)	(4,871)	(293)	(129)
<b>CONTINUED</b>												
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	487	345	9	48	52	12	1	0
3	DEMAND COMPONENT		DK939	TA27D	141	66	5	13	41	11	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	346	279	4	35	11	1	0	0
5	VACATION PAY	ITA28	K939	TA28	800	566	15	80	87	20	1	0
6	DEMAND COMPONENT		DK939	TA28D	231	108	8	22	68	18	1	0
7	CUSTOMER COMPONENT		CK939	TA28C	569	458	7	58	19	2	0	0
8	PENSION EXPENSE	ITA30	K939	TA30	2,092	1,482	41	208	226	53	3	1
9	DEMAND COMPONENT		DK939	TA30D	604	283	22	57	177	47	3	0
10	CUSTOMER COMPONENT		CK939	TA30C	1,488	1,199	19	151	49	6	0	1
11	POST EMPL BENE/VERP	ITA37	K939	TA37	292	207	6	29	32	8	0	0
12	DEMAND COMPONENT		DK939	TA37D	84	39	3	8	25	7	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	208	168	3	21	7	1	0	0
14	AMORTIZ LEASEEQUIPMENT	ITA44	K939	TA44	16,281	11,535	314	1,615	1,757	417	26	9
15	DEMAND COMPONENT		DK939	TA44D	4,700	2,204	170	443	1,376	367	23	0
16	CUSTOMER COMPONENT		CK939	TA44C	11,581	9,331	144	1,172	381	50	3	9
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	(779)	(537)	(15)	(77)	(84)	(20)	(1)	(1)
18	DEMAND COMPONENT		DP00	TA45D	(225)	(106)	(8)	(21)	(66)	(18)	(1)	0
19	CUSTOMER COMPONENT		CP00	TA45C	(554)	(431)	(7)	(56)	(18)	(2)	0	(1)
<b>BALANCE CARRIED FORWARD</b>												
20	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST2	(119,210)	(74,553)	(2,861)	(11,462)	(18,368)	(4,381)	(263)	(120)
21	DEMAND COMPONENT			TAST2D	(54,284)	(25,437)	(1,984)	(5,165)	(16,084)	(4,094)	(251)	3
22	CUSTOMER COMPONENT			TAST2C	(84,926)	(49,116)	(877)	(6,297)	(2,284)	(287)	(12)	(123)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>BALANCE BROUGHT FORWARD</b>										
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST1	(37)	(8)	(23)	(17)	(1,549)	(6,262)	(13)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	0	0	0	5	14	0	
3	DEMAND COMPONENT		DK939	TA27D	0	0	0	3	1	0	
4	CUSTOMER COMPONENT		CK939	TA27C	0	0	0	2	13	0	
5	VACATION PAY	ITA28	K939	TA28	0	0	0	6	22	0	
6	DEMAND COMPONENT		DK939	TA28D	0	0	0	4	1	0	
7	CUSTOMER COMPONENT		CK939	TA28C	0	0	0	2	21	0	
8	PENSION EXPENSE	ITA30	K939	TA30	0	0	1	17	59	0	
9	DEMAND COMPONENT		DK939	TA30D	0	0	1	11	3	0	
10	CUSTOMER COMPONENT		CK939	TA30C	0	0	0	6	56	0	
11	POST EMPL BENE/VERP	ITA37	K939	TA37	0	0	0	3	8	0	
12	DEMAND COMPONENT		DK939	TA37D	0	0	0	2	0	0	
13	CUSTOMER COMPONENT		CK939	TA37C	0	0	0	1	8	0	
14	AMORTIZ LEASEEQUIPMENT	ITA44	K939	TA44	3	1	10	1	138	456	1
15	DEMAND COMPONENT		DK939	TA44D	0	0	9	88	21	0	
16	CUSTOMER COMPONENT		CK939	TA44C	3	1	1	50	435	1	
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	0	0	0	(7)	(38)	0	
18	DEMAND COMPONENT		DP00	TA45D	0	0	0	(4)	(1)	0	
19	CUSTOMER COMPONENT		CP00	TA45C	0	0	0	(3)	(37)	0	
	<b>BALANCE CARRIED FORWARD</b>										
20	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST2	(34)	(7)	(12)	(16)	(1,387)	(5,741)	(12)
21	DEMAND COMPONENT			TAST2D	5	0	(9)	0	(1,024)	(241)	0
22	CUSTOMER COMPONENT			TAST2C	(39)	(7)	(3)	(16)	(363)	(5,500)	(12)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES

Line No.	Input	Alloc	Output	\$1,000 Pa Jurisdict Distribution								
				Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
1	<b>BALANCE BROUGHT FORWARD</b>											
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST2	(119,210)	(74,553)	(2,881)	(11,462)	(18,368)	(4,381)	(263)	(120)
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	(153)	(99)	(3)	(15)	(22)	(5)	0	0
3	DEMAND COMPONENT		DP00	TA48D	(64)	(30)	(2)	(6)	(19)	(5)	0	0
4	CUSTOMER COMPONENT		CP00	TA48C	(89)	(69)	(1)	(9)	(3)	0	0	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	CW5	TA54	(1,865)	(1,592)	(6)	(77)	(92)	(21)	(16)	(12)
6	DEMAND COMPONENT		RCW5	TA54D	(785)	(670)	(3)	(32)	(39)	(9)	(7)	(5)
7	CUSTOMER COMPONENT		RCW5	TA54C	(1,080)	(922)	(3)	(45)	(53)	(12)	(9)	(7)
8	TAXES CAPITALIZED	ITA57	K939	TA57	(770)	(546)	(15)	(76)	(83)	(19)	(1)	0
9	DEMAND COMPONENT		DK939	TA57D	(222)	(104)	(8)	(21)	(65)	(17)	(1)	0
10	CUSTOMER COMPONENT		CK939	TA57C	(548)	(442)	(7)	(55)	(18)	(2)	0	0
	<b>ADJUST SALES OF PROPERTY</b>											
11	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
12	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(97)	(63)	(3)	(10)	(14)	(3)	0	0
13	DEMAND COMPONENT		DP30	TA84FD	(42)	(20)	(2)	(4)	(12)	(3)	0	0
14	CUSTOMER COMPONENT		CP30	TA84FC	(55)	(43)	(1)	(6)	(2)	0	0	0
15	GENERAL PROPERTY	ITA84G	K939	TA84	(39)	(28)	0	(4)	(4)	(1)	0	0
16	DEMAND COMPONENT		DK939	TA84GD	(11)	(5)	0	(1)	(3)	(1)	0	0
17	CUSTOMER COMPONENT		CK939	TA84GC	(28)	(23)	0	(3)	(1)	0	0	0
18	TOTAL ADJUST SALES OF PROPERTY			TA84	(136)	(91)	(3)	(14)	(18)	(4)	0	0
19	DEMAND COMPONENT			TA84D	(53)	(25)	(2)	(5)	(15)	(4)	0	0
20	CUSTOMER COMPONENT			TA84C	(83)	(66)	(1)	(9)	(3)	0	0	0
21	<b>REMOVAL COSTS</b>											
22	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0	0
23	DISTRIBUTION	ITA62	P30	TA62	(7,440)	(4,771)	(170)	(726)	(1,084)	(267)	(17)	(8)
24	DEMAND COMPONENT		DP30	TA62D	(3,238)	(1,518)	(117)	(305)	(948)	(253)	(16)	0
25	CUSTOMER COMPONENT		CP30	TA62C	(4,202)	(3,253)	(53)	(421)	(136)	(14)	(1)	(6)
26	TOTAL REMOVAL COSTS			TA64	(7,440)	(4,771)	(170)	(726)	(1,084)	(267)	(17)	(6)
27	DEMAND COMPONENT			TA64D	(3,238)	(1,518)	(117)	(305)	(948)	(253)	(16)	0
28	CUSTOMER COMPONENT			TA64C	(4,202)	(3,253)	(53)	(421)	(136)	(14)	(1)	(6)
29	CLEARING ACCOUNTS	ITA66	K939	TA66	0	0	0	0	0	0	0	0
30	DEMAND COMPONENT		DK939	TA66D	0	0	0	0	0	0	0	0
31	CUSTOMER COMPONENT		CK939	TA66C	0	0	0	0	0	0	0	0
	<b>BALANCE CARRIED FORWARD</b>											
32	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST3	(129,574)	(81,652)	(3,058)	(12,370)	(19,667)	(4,697)	(297)	(138)
33	DEMAND COMPONENT			TAST3D	(58,646)	(27,784)	(2,116)	(5,534)	(17,170)	(4,382)	(275)	(2)
34	CUSTOMER COMPONENT			TAST3C	(70,928)	(53,868)	(942)	(6,836)	(2,497)	(315)	(22)	(136)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
	<b>BALANCE BROUGHT FORWARD</b>										
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST2	(34)	(7)	(12)	(16)	(1,387)	(5,741)	(12)
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	0	0	0	0	(1)	(8)	0
3	DEMAND COMPONENT		DP00	TA48D	0	0	0	0	(1)	0	0
4	CUSTOMER COMPONENT		CP00	TA48C	0	0	0	0	0	(8)	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	CW5	TA54	(21)	0	0	0	(3)	(24)	0
6	DEMAND COMPONENT		RCW5	TA54D	(9)	0	0	0	(1)	(10)	0
7	CUSTOMER COMPONENT		RCW5	TA54C	(12)	0	0	0	(2)	(14)	0
8	TAXES CAPITALIZED	ITA57	K939	TA57	0	0	0	0	(8)	(22)	0
9	DEMAND COMPONENT		DK939	TA57D	0	0	0	0	(4)	(1)	0
10	CUSTOMER COMPONENT		CK939	TA57C	0	0	0	0	(2)	(21)	0
	<b>ADJUST SALES OF PROPERTY</b>										
11	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0
12	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	0	0	0	0	(1)	(4)	0
13	DEMAND COMPONENT		DP30	TA84FD	0	0	0	0	(1)	0	0
14	CUSTOMER COMPONENT		CP30	TA84FC	0	0	0	0	0	(4)	0
15	GENERAL PROPERTY	ITA84G	K939	TA84	0	0	0	0	0	(1)	0
16	DEMAND COMPONENT		DK939	TA84GD	0	0	0	0	0	0	0
17	CUSTOMER COMPONENT		CK939	TA84GC	0	0	0	0	0	(1)	0
18	TOTAL ADJUST SALES OF PROPERTY			TA84	0	0	0	0	(1)	(5)	0
19	DEMAND COMPONENT			TA84D	0	0	0	0	(1)	0	0
20	CUSTOMER COMPONENT			TA84C	0	0	0	0	0	(5)	0
21	<b>REMOVAL COSTS</b>										
22	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0
23	DISTRIBUTION	ITA62	P30	TA62	(2)	0	(6)	(1)	(81)	(310)	(1)
24	DEMAND COMPONENT		DP30	TA62D	0	0	(6)	0	(60)	(15)	0
25	CUSTOMER COMPONENT		CP30	TA62C	(2)	0	0	(1)	(21)	(295)	(1)
26	TOTAL REMOVAL COSTS			TA64	(2)	0	(6)	(1)	(81)	(310)	(1)
27	DEMAND COMPONENT			TA64D	0	0	(6)	0	(60)	(15)	0
28	CUSTOMER COMPONENT			TA64C	(2)	0	0	(1)	(21)	(295)	(1)
29	CLEARING ACCOUNTS	ITA66	K939	TA66	0	0	0	0	0	0	0
30	DEMAND COMPONENT		DK939	TA66D	0	0	0	0	0	0	0
31	CUSTOMER COMPONENT		CK939	TA66C	0	0	0	0	0	0	0
	<b>BALANCE CARRIED FORWARD</b>										
32	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST3	(57)	(7)	(18)	(17)	(1,479)	(6,108)	(13)
33	DEMAND COMPONENT			TAST3D	(4)	0	(15)	0	(1,091)	(267)	0
34	CUSTOMER COMPONENT			TAST3C	(53)	(7)	(3)	(17)	(388)	(5,841)	(13)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
1	<b>BALANCE BROUGHT FORWARD</b>											
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST3	(129,574)	(81,652)	(3,058)	(12,370)	(19,667)	(4,697)	(297)	(138)
2	SERP	ITA70	K939	TA70	233	165	4	23	25	6	0	0
3	DEMAND COMPONENT		DK939	TA70D	67	31	2	6	20	5	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	166	134	2	17	5	1	0	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,288)	(3,037)	(83)	(426)	(462)	(110)	(7)	(2)
6	DEMAND COMPONENT		DK939	TA72D	(1,238)	(580)	(45)	(117)	(362)	(97)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(3,050)	(2,457)	(38)	(309)	(100)	(13)	(1)	(2)
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>											
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	13,293	9,120	257	1,308	1,429	330	20	13
10	DEMAND COMPONENT		DP30	TA80D	3,838	1,800	139	362	1,123	300	19	0
11	CUSTOMER COMPONENT		CP30	TA80C	9,455	7,320	118	946	306	30	1	13
12	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			TA81	13,293	9,120	257	1,308	1,429	330	20	13
13	DEMAND COMPONENT			TA81D	3,838	1,800	139	362	1,123	300	19	0
14	CUSTOMER COMPONENT			TA81C	9,455	7,320	118	946	306	30	1	13
15	A & G CAPITALIZED	ITA82	K929	TA82	918	650	18	91	99	24	1	1
16	DEMAND COMPONENT		DK929	TA82D	265	124	10	25	78	21	1	0
17	CUSTOMER COMPONENT		CK929	TA82C	653	526	8	66	21	3	0	1
18	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	0	0	0	0	0	0	0	0
19	DEMAND COMPONENT		TRRBG	TA87D	0	0	0	0	0	0	0	0
20	CUSTOMER COMPONENT		TRRBG	TA87C	0	0	0	0	0	0	0	0
21	SOFTWARE AMORTIZATION	ITA89	K939	TA89	0	0	0	0	0	0	0	0
22	DEMAND COMPONENT		DK939	TA89D	0	0	0	0	0	0	0	0
23	CUSTOMER COMPONENT		CK939	TA89C	0	0	0	0	0	0	0	0
24	CONSUMER EDUCATION	ITA90	K939	TA90	(298)	(211)	(6)	(29)	(32)	(8)	0	0
25	DEMAND COMPONENT		DK939	TA90D	(86)	(40)	(3)	(8)	(25)	(7)	0	0
26	CUSTOMER COMPONENT		CK939	TA90C	(212)	(171)	(3)	(21)	(7)	(1)	0	0
27	HURRICANE ISABEL DEFERRAL	ITA91	K939	TA91	0	0	0	0	0	0	0	0
28	DEMAND COMPONENT		DK939	TA91D	0	0	0	0	0	0	0	0
29	CUSTOMER COMPONENT		CK939	TA91C	0	0	0	0	0	0	0	0
30	FIN45 RENT AMORTIZATION	ITA92	K939	TA92	762	540	15	76	82	19	1	0
31	DEMAND COMPONENT		DK939	TA92D	220	103	8	21	64	17	1	0
32	CUSTOMER COMPONENT		CK939	TA92C	542	437	7	55	18	2	0	0
33	OBSOLETE INVENTORY	ITA94	P30	TA94	(88)	(61)	(2)	(8)	(9)	(2)	0	0
34	DEMAND COMPONENT		DP30	TA94D	(25)	(12)	(1)	(2)	(7)	(2)	0	0
35	CUSTOMER COMPONENT		CP30	TA94C	(63)	(49)	(1)	(6)	(2)	0	0	0
36	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(322)	(208)	(7)	(31)	(48)	(12)	(1)	0
37	DEMAND COMPONENT		DP01	TA95D	(139)	(65)	(5)	(13)	(41)	(11)	(1)	0
38	CUSTOMER COMPONENT		CP01	TA95C	(183)	(143)	(2)	(18)	(7)	(1)	0	0
39	<b>TOTAL ADJ'S TO TAXABLE INCOME</b>			TAT	(119,364)	(74,694)	(2,862)	(11,366)	(18,583)	(4,450)	(283)	(126)
40	DEMAND COMPONENT			TATD	(55,744)	(26,423)	(2,011)	(5,260)	(16,320)	(4,156)	(261)	(2)
41	CUSTOMER COMPONENT			TATC	(63,620)	(48,271)	(851)	(6,106)	(2,263)	(294)	(22)	(124)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>BALANCE BROUGHT FORWARD</b>										
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST3	(57)	(7)	(18)	(17)	(1,479)	(6,108)	(13)
2	SERP	ITA70	K939 TA70	0	0	0	0	2	8	0	
3	DEMAND COMPONENT		DK939 TA70D	0	0	0	0	1	0	0	
4	CUSTOMER COMPONENT		CK939 TA70C	0	0	0	0	1	8	0	
5	ESOP DIVIDEND	ITA72	K939 TA72	(1)	0	(2)	0	(36)	(121)	0	
6	DEMAND COMPONENT		DK939 TA72D	0	0	(2)	0	(23)	(6)	0	
7	CUSTOMER COMPONENT		CK939 TA72C	(1)	0	0	0	(13)	(115)	0	
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>										
8	TRANSMISSION	ITA78	RD10 TA78	0	0	0	0	0	0	0	
9	DISTRIBUTION	ITA80	P30 TA80	5	1	7	2	119	881	1	
10	DEMAND COMPONENT		DP30 TA80D	0	0	7	0	72	17	0	
11	CUSTOMER COMPONENT		CP30 TA80C	5	1	0	2	47	864	1	
12	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			TA81	5	1	7	2	119	881	1
13	DEMAND COMPONENT		TA81D	0	0	7	0	72	17	0	
14	CUSTOMER COMPONENT		TA81C	5	1	0	2	47	864	1	
15	A & G CAPITALIZED	ITA82	K929 TA82	0	0	0	0	8	26	0	
16	DEMAND COMPONENT		DK929 TA82D	0	0	0	0	5	1	0	
17	CUSTOMER COMPONENT		CK929 TA82C	0	0	0	0	3	25	0	
18	ADJ G R TAX - CASH BASIS	ITA87	RRBG TA87	0	0	0	0	0	0	0	
19	DEMAND COMPONENT		TRRBG TA87D	0	0	0	0	0	0	0	
20	CUSTOMER COMPONENT		TRRBG TA87C	0	0	0	0	0	0	0	
21	SOFTWARE AMORTIZATION	ITA89	K939 TA89	0	0	0	0	0	0	0	
22	DEMAND COMPONENT		DK939 TA89D	0	0	0	0	0	0	0	
23	CUSTOMER COMPONENT		CK939 TA89C	0	0	0	0	0	0	0	
24	CONSUMER EDUCATION	ITA90	K939 TA90	0	0	0	0	(3)	(8)	0	
25	DEMAND COMPONENT		DK939 TA90D	0	0	0	0	(2)	0	0	
26	CUSTOMER COMPONENT		CK939 TA90C	0	0	0	0	(1)	(8)	0	
27	HURRICANE ISABEL DEFERRAL	ITA91	K939 TA91	0	0	0	0	0	0	0	
28	DEMAND COMPONENT		DK939 TA91D	0	0	0	0	0	0	0	
29	CUSTOMER COMPONENT		CK939 TA91C	0	0	0	0	0	0	0	
30	FIN45 RENT AMORTIZATION	ITA92	K939 TA92	0	0	0	0	6	21	0	
31	DEMAND COMPONENT		DK939 TA92D	0	0	0	0	4	1	0	
32	CUSTOMER COMPONENT		CK939 TA92C	0	0	0	0	2	20	0	
33	OBSOLETE INVENTORY	ITA94	P30 TA94	0	0	0	0	0	(4)	0	
34	DEMAND COMPONENT		DP30 TA94D	0	0	0	0	0	0	0	
35	CUSTOMER COMPONENT		CP30 TA94C	0	0	0	0	0	(4)	0	
36	PREFERRED DIV PD CREDIT	ITA95	P01 TA95	0	0	0	0	(4)	(11)	0	
37	DEMAND COMPONENT		DP01 TA95D	0	0	0	0	(3)	(1)	0	
38	CUSTOMER COMPONENT		CP01 TA95C	0	0	0	0	(1)	(10)	0	
39	<b>TOTAL ADJ'S TO TAXABLE INCOME</b>			TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)
40	DEMAND COMPONENT			TATD	(4)	0	(10)	0	(1,037)	(255)	0
41	CUSTOMER COMPONENT			TATC	(49)	(6)	(3)	(15)	(350)	(5,263)	(12)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>INCOME TAX ADJUSTMENTS</b>											
<b>PA SPECIAL ADJUSTMENTS</b>											
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED30	TAS2	68,182	42,364	1,576	6,489	10,113	2,333	143
5	DEMAND COMPONENT		RED30D	TAS2D	29,681	14,026	1,079	2,819	8,756	2,172	135
6	CUSTOMER COMPONENT		RED30C	TAS2C	38,511	28,338	497	3,670	1,357	161	8
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	3,282	2,324	63	325	355	84	6
8	DEMAND COMPONENT		RED88D	TAS3D	948	444	34	89	278	74	5
9	CUSTOMER COMPONENT		RED88C	TAS3C	2,334	1,880	29	236	77	10	1
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	(145)	(94)	(3)	(14)	(21)	(5)	0
11	DEMAND COMPONENT		DP01	TAS4D	(63)	(30)	(2)	(6)	(18)	(5)	0
12	CUSTOMER COMPONENT		CP01	TAS4C	(82)	(64)	(1)	(8)	(3)	0	0
13	TOTAL SPECIAL DEDUCTIONS			TASI	71,329	44,594	1,636	6,800	10,447	2,412	149
14	DEMAND COMPONENT			TASID	30,566	14,440	1,111	2,902	9,016	2,241	140
15	CUSTOMER COMPONENT			TASIC	40,763	30,154	525	3,898	1,431	171	9
16	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0
19	PA TAX CREDITS			TS20	0	0	0	0	0	0	0
20	DEMAND COMPONENT			TS20D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT			TS20C	0	0	0	0	0	0	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>INCOME TAX ADJUSTMENTS</b>										
<b>PA SPECIAL ADJUSTMENTS</b>										
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10 TAS1	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10 TAS1D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10 TAS1C	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED30 TAS2	25	5	2	10	765	4,289	7
5	DEMAND COMPONENT		RED30D TAS2D	0	0	0	0	557	134	0
6	CUSTOMER COMPONENT		RED30C TAS2C	25	5	2	10	208	4,155	7
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88 TAS3	1	0	2	0	27	92	0
8	DEMAND COMPONENT		RED88D TAS3D	0	0	2	0	17	4	0
9	CUSTOMER COMPONENT		RED88C TAS3C	1	0	0	0	10	88	0
10	TAX PREFERENCE INCOME	ITAS4	P01 TAS4	0	0	0	0	(1)	(5)	0
11	DEMAND COMPONENT		DP01 TAS4D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01 TAS4C	0	0	0	0	0	(5)	0
13	TOTAL SPECIAL DEDUCTIONS		TASI	26	5	4	10	791	4,376	7
14	DEMAND COMPONENT		TASID	0	0	2	0	573	138	0
15	CUSTOMER COMPONENT		TASIC	26	5	2	10	218	4,238	7
16	PA TAX CREDITS	ITS1	P01 TS1	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01 TS1D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01 TS1C	0	0	0	0	0	0	0
19	PA TAX CREDITS		TS20	0	0	0	0	0	0	0
20	DEMAND COMPONENT		TS20D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		TS20C	0	0	0	0	0	0	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES AT PRESENT RATE LEVELS											
SALES OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	R11	5,886	3,486	32	994	1,004	271	7	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	501,304	297,406	3,545	62,454	85,186	22,144	1,764	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	505,432	300,160	3,566	63,426	86,060	21,730	1,789	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	10,067	506	1,708	3,710	960	60	8
10	TOTAL OPERATING REVENUES		ROT	523,208	310,247	4,072	65,134	89,770	22,690	1,849	1,667
OPERATING EXPENSES											
OPERATING AND MAINTENANCE EXPENSES											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EE0T	182,129	138,876	2,661	15,118	15,513	3,976	421	552
14	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,857	5,574	27,056	33,968	8,937	726	680
DEPRECIATION EXPENSE											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,728	1,721	7,461	10,823	2,415	148	89
17	OTHER DEPREC EXP		ED0T	15,499	10,755	307	1,525	1,756	414	25	11
TOTAL DEPRECIATION AND											
18	AMORTIZATION EXPENSE		ED00A	93,905	60,483	2,028	8,986	12,379	2,829	173	100
TAXES											
19	CAPITAL STOCK PRESENT LEVEL		ET1	5,567	3,599	129	542	819	203	13	5
20	OTHER OTHER TAXES		ET001	9,200	6,315	190	909	1,121	272	18	6
21	DEFERRED INCOME TAXES		TXTA	30,462	20,187	640	2,938	3,962	956	64	30
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,086)	(55)	(184)	(389)	(103)	(6)	(1)
23	GROSS RECEIPTS TAX		TXG	29,821	17,709	210	3,742	5,078	1,282	106	98
24	TOTAL PA INCOME TAX		TSIT1	(170)	(4,487)	(586)	1,856	2,468	627	62	69
25	TOTAL FED INC TAX		TFTX	(25,502)	(29,758)	(2,422)	2,843	4,127	1,133	144	190
26	TOTAL TAXES		TFIT1	47,465	12,479	(1,894)	12,446	17,176	4,370	401	397
27	TOTAL OPERATING EXPENSES		TEXP1	451,206	290,819	5,708	48,488	63,523	16,136	1,300	1,187
28	RETURN (LN 11 - 38)		PRERTM	72,002	19,428	(1,636)	16,646	26,247	6,554	549	480
29	TOTAL RATE BASE		RBX	1,842,749	1,216,771	41,367	179,297	250,040	61,618	3,796	2,036
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	3.91%	1.60%	-3.95%	9.28%	10.50%	10.64%	14.46%	23.58%
31	CLASS RATE IN % OF TOTAL		PRCLR1	100.00%	40.92%	-101.02%	237.34%	268.54%	272.12%	369.82%	603.07%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	R11	0	0	0	0	52	40	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	1,717	283	314	662	6,274	17,745	38
7	ANNUALIZATION PRESENT REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,706	281	281	621	6,464	17,652	37
9	OTHER OPERATING REVENUES		ROOT	3	1	22	1	252	458	1
10	TOTAL OPERATING REVENUES		ROT	1,709	282	303	622	6,716	18,110	38
OPERATING EXPENSES										
OPERATING AND MAINTENANCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,411	8,497	12
13	OTHER OPER & MAINT EXPENSES		EE0T	473	54	77	32	1,153	3,211	5
14	TOTAL OPER & MAINT EXPENSES		EE00	521	63	101	52	2,564	11,708	17
DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	3	12	828	5,332	8
17	OTHER DEPREC EXP		ED0T	3	0	6	2	136	555	0
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00A	34	6	9	14	964	5,887	8
TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	2	0	3	1	61	187	0
20	OTHER OTHER TAXES		ET001	2	0	5	0	85	276	0
21	DEFERRED INCOME TAXES		TXTA	18	2	22	4	301	1,331	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(27)	(49)	0
23	GROSS RECEIPTS TAX		TXG	101	17	17	37	381	1,041	2
24	TOTAL PA INCOME TAX		TSIT1	100	19	14	51	179	(341)	0
25	TOTAL FED INC TAX		TFTX	307	59	42	157	287	(2,607)	(1)
26	TOTAL TAXES		TFIT1	530	97	101	250	1,267	(162)	3
27	TOTAL OPERATING EXPENSES		TEXP1	1,085	166	211	316	4,795	17,433	28
28	RETURN (LN 11 - 36)		PRRTM	624	116	92	306	1,921	677	10
29	TOTAL RATE BASE		RBX	716	144	825	284	19,682	66,001	177
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	87.15%	80.56%	11.15%	107.75%	9.76%	1.03%	5.65%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2228.90%	2060.36%	285.17%	2755.75%	249.62%	26.34%	144.50%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR  
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>WAGES AND SALARIES ALLOCATOR</b>												
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>												
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	51,860	33,260	1,181	5,059	7,554	1,859	114	42
3	DEMAND COMPONENT		DP30	K907D	22,572	10,585	815	2,127	6,607	1,765	110	0
4	CUSTOMER COMPONENT		CP30	K907C	29,288	22,675	368	2,932	947	94	4	42
5	CUSTOMER ACCTS	K920	RC10	K921	23,075	19,976	249	2,377	371	15	1	2
6	CUSTOMER SERV & INFO	K922	RC10	K923	1,594	1,380	17	164	26	1	0	0
7	SALES	K924	DAT2	K925	1,654	776	60	156	484	129	8	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>												
8	ALLOCATOR			K929	78,183	55,392	1,507	7,756	8,435	2,004	123	44
9	DEMAND COMPONENT			RK929	100.00%	70.848%	1.928%	9.920%	10.788%	2.563%	0.157%	0.056%
10	ALLOCATOR			K929D	22,572	10,585	815	2,127	6,607	1,765	110	0
11	CUSTOMER COMPONENT			DK929	100.00%	46.894%	3.611%	9.423%	29.271%	7.819%	0.487%	0.000%
12	ALLOCATOR			K929C	55,611	44,807	692	5,629	1,828	239	13	44
13	ADMIN & GENERAL			CK929	100.00%	80.572%	1.244%	10.122%	3.287%	0.430%	0.023%	0.079%
14	DEMAND COMPONENT	K930	K929	K931	3,473	2,460	67	345	375	89	6	2
15	ALLOCATOR			DK929	1,003	470	36	95	294	78	5	0
16	CUSTOMER COMPONENT			CK929	2,470	1,990	31	250	81	11	1	2
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>												
17	ALLOCATOR			K939	81,656	57,850	1,574	8,101	8,810	2,093	129	46
18	DEMAND COMPONENT			RK939	100.00%	70.845%	1.928%	9.921%	10.788%	2.563%	0.158%	0.056%
19	ALLOCATOR			K939D	23,575	11,054	851	2,222	6,901	1,843	115	0
20	CUSTOMER COMPONENT			DK939	100.00%	46.889%	3.610%	9.425%	29.273%	7.818%	0.488%	0.000%
21	ALLOCATOR			K939C	58,081	46,796	723	5,879	1,909	250	14	46
22	ADMIN & GENERAL			CK939	100.00%	80.569%	1.245%	10.122%	3.287%	0.430%	0.024%	0.079%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR  
 \$1,000

Line No.	adjusted to 100% for allocations WAGES AND SALARIES ALLOCATOR	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>											
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	14	3	43	6	585	2,158	3
3	DEMAND COMPONENT		DP30	K907D	0	0	42	0	421	102	0
4	CUSTOMER COMPONENT		CP30	K907C	14	3	1	6	144	2,056	3
5	CUSTOMER ACCTS	K920	RC10	K921	0	0	0	0	63	22	0
6	CUSTOMER SERV & INFO	K922	RC10	K923	0	0	0	0	4	2	0
7	SALES	K924	DAT2	K925	0	0	3	0	31	8	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>											
8	ALLOCATOR			K929	14	3	46	6	663	2,190	3
9	DEMAND COMPONENT			RK929	0.018%	0.004%	0.059%	0.008%	0.848%	2.801%	0.005%
10	ALLOCATOR			K929D	0	0	42	0	421	102	0
11	CUSTOMER COMPONENT			DK929	0.000%	0.000%	0.186%	0.000%	1.865%	0.452%	0.000%
12	ALLOCATOR			K929C	14	3	4	6	242	2,088	3
13	ADMIN & GENERAL			CK928	0.025%	0.005%	0.007%	0.011%	0.435%	3.755%	0.007%
14	ADMIN & GENERAL	K930	K929	K931	1	0	2	0	30	98	0
15	DEMAND COMPONENT			DK929	0	0	2	0	19	5	0
16	CUSTOMER COMPONENT			CK929	1	0	0	0	11	93	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>											
17	ALLOCATOR			K939	15	3	48	6	693	2,288	3
18	DEMAND COMPONENT			RK939	0.018%	0.004%	0.059%	0.007%	0.848%	2.802%	0.005%
19	ALLOCATOR			K939D	0	0	44	0	440	107	0
20	CUSTOMER COMPONENT			DK939	0.000%	0.000%	0.187%	0.000%	1.866%	0.454%	0.000%
21	ALLOCATOR			K939C	15	3	4	6	253	2,181	3
22	ADMIN & GENERAL			CK939	0.026%	0.005%	0.007%	0.010%	0.436%	3.755%	0.006%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>I CUSTOMERS, WEIGHTED</b>												
<b>A-EXPRESSED IN \$1,000</b>												
1	METER INVESTMENT	CW1			244,958	175,371	7,305	21,824	26,114	5,608	269	2,474
2	ALLOCATOR			RCW1	100.00%	71.593%	2.982%	8.909%	10.862%	2.289%	0.110%	1.010%
3	METER READING EXPENSE	CW2			10,417,861	9,027,502	112,400	1,074,169	167,330	6,790	270	740
4	ALLOCATOR			RCW2	100.00%	86.653%	1.079%	10.311%	1.606%	0.065%	0.003%	0.007%
5	LATE PAYMENTS	CW4			5,886	3,488	32	994	1,004	271	7	0
6	ALLOCATOR			RCW4	100.00%	59.225%	0.544%	16.888%	17.057%	4.604%	0.119%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			19,325	16,499	62	797	954	210	162	133
8	ALLOCATOR			RCW5	100.00%	85.376%	0.321%	4.124%	4.937%	1.087%	0.838%	0.688%
9	CUSTOMER DEPOSITS	CW6			15,040	10,074	79	1,977	2,467	341	0	20
10	ALLOCATOR			RCW6	100.00%	66.982%	0.525%	13.145%	16.403%	2.267%	0.000%	0.133%
11	CUSTOMER ADVANCES	CW7			158,418	0	0	137,064	21,352	0	0	0
12	ALLOCATOR			RCW7	100.00%	0.000%	0.000%	86.522%	13.478%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>												
13	LINE TRANSFORMERS, CUST COMP	CW8			1,405,153	1,166,954	14,244	172,481	44,964	0	0	0
14	ALLOCATOR			RCW8	100.00%	83.048%	1.014%	12.275%	3.200%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			1,385,635	1,169,970	14,268	161,373	35,433	0	0	0
16	ALLOCATOR			RCW9	100.00%	84.436%	1.030%	11.646%	2.557%	0.000%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>												
17	END OF YEAR CUSTOMERS	C10			1,330,589	1,151,910	14,342	137,064	21,352	866	34	95
18	ALLOCATOR			RC10	100.00%	86.572%	1.078%	10.301%	1.606%	0.065%	0.003%	0.007%
19	SECONDARY CUSTOMERS	C30			1,329,549	1,151,910	14,342	137,064	21,352	0	0	0
20	ALLOCATOR			RC30	100.00%	86.638%	1.079%	10.309%	1.606%	0.000%	0.000%	0.000%
<b>III DEMANDS (1,000 KWH)</b>												
21	TRANSMISSION LEVEL DEMANDS	D10			6,029,813	2,320,941	80,283	377,743	1,465,094	829,643	50,183	491,779
22	ALLOCATOR			RD10	100.00%	38.493%	1.331%	6.265%	24.299%	13.759%	0.832%	8.156%
23	PRIMARY LEVEL DEMANDS	D20			6,501,174	2,819,810	217,071	566,500	1,760,092	939,736	58,511	0
24	ALLOCATOR			RD20	100.00%	43.374%	3.339%	8.714%	27.073%	14.455%	0.900%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			5,502,927	2,819,810	217,071	566,500	1,760,092	0	0	0
26	ALLOCATOR			RD30	100.00%	51.241%	3.945%	10.295%	31.984%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			5,475,486	2,819,810	217,071	566,500	1,760,092	0	0	0
28	ALLOCATOR			RD30K	100.00%	51.499%	3.964%	10.346%	32.145%	0.000%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>												
29	AREA LIGHTING ONLY	K403			1	0	0	0	0	0	0	0
30	ALLOCATOR			RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405			1	0	0	0	0	0	0	0
32	ALLOCATOR			RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407			1	0	0	0	0	0	0	0
34	ALLOCATOR			RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			1	1	0	0	0	0	0	0
36	ALLOCATOR			RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>V ENERGY</b>												
37	MWH SALES UNANNUALIZED	ES15			36,689,129	12,899,883	399,999	2,034,025	8,732,335	5,567,372	404,108	3,348,588
38	ALLOCATOR			RES15	100.00%	35.161%	1.090%	5.544%	23.802%	15.174%	1.101%	9.127%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>I CUSTOMERS, WEIGHTED</b>											
<b>A-EXPRESSED IN \$1,000</b>											
1	METER INVESTMENT	CW1			861	175	89	346	4,312	0	210
2	ALLOCATOR			RCW1	0.351%	0.071%	0.036%	0.141%	1.760%	0.000%	0.086%
3	METER READING EXPENSE	CW2			260	30	10	10	28,300	0	50
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.272%	0.000%	0.000%
5	LATE PAYMENTS	CW4			0	0	0	0	52	40	0
6	ALLOCATOR			RCW4	0.000%	0.000%	0.000%	0.000%	0.883%	0.680%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			223	0	0	0	29	256	0
8	ALLOCATOR			RCW5	1.154%	0.000%	0.000%	0.000%	0.150%	1.325%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	0	60	22	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	0.000%	0.399%	0.146%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>											
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,267	1,243	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.375%	0.088%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,591	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.331%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>											
17	END OF YEAR CUSTOMERS	C10			33	4	1	1	3,611	1,270	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.271%	0.095%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,611	1,270	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.272%	0.096%	0.000%
<b>III DEMANDS (1,000 KWH)</b>											
21	TRANSMISSION LEVEL DEMANDS	D10			219,103	71,650	15,237	35,568	58,982	12,782	625
22	ALLOCATOR			RD10	3.634%	1.188%	0.253%	0.590%	0.978%	0.212%	0.010%
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	112,013	27,441	0
24	ALLOCATOR			RD20	0.000%	0.000%	0.000%	0.000%	1.723%	0.422%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	112,013	27,441	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	2.036%	0.499%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	112,013	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	2.046%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>											
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>V ENERGY</b>											
37	MWH SALES UNANNUALIZED	ES15			1,944,598	511,847	72,000	242,640	413,115	111,595	7,024
38	ALLOCATOR			RES15	5.300%	1.395%	0.196%	0.661%	1.126%	0.304%	0.019%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	adjusted to 100% for allocations PROGRAM GENERATED ALLOCATORS	Input	Alloc	Output	Pa Jurisdct	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
					Distribution Only							
1	<b>TOTAL NET ELECTRIC PLANT</b>			P01	2,139,825	1,383,292	49,765	208,550	314,781	78,109	4,795	2,146
2	DEMAND COMPONENT			P01D	926,884	434,715	33,466	87,340	271,345	72,871	4,538	0
3	CUSTOMER COMPONENT			P01C	1,212,941	948,577	16,299	121,210	43,436	5,238	257	2,146
4	ALLOCATOR			RP01	100.00%	64.644%	2.326%	9.746%	14.711%	3.650%	0.224%	0.100%
5	ALLOCATOR			DP01	100.00%	46.900%	3.611%	9.423%	29.275%	7.862%	0.490%	0.000%
6	ALLOCATOR			CP01	100.00%	78.205%	1.344%	9.993%	3.581%	0.432%	0.021%	0.177%
7	<b>TOTAL ELECTRIC PLANT IN SVC</b>			P00	3,426,916	2,220,490	76,851	334,807	488,349	119,413	7,351	2,667
8	DEMAND COMPONENT			P00D	1,442,001	676,185	52,056	135,856	422,067	112,765	7,023	0
9	CUSTOMER COMPONENT			P00C	1,984,915	1,544,305	24,795	198,951	64,282	6,648	328	2,667
10	ALLOCATOR			DP00	100.00%	46.892%	3.610%	9.421%	29.270%	7.820%	0.487%	0.000%
11	ALLOCATOR			CP00	100.00%	77.802%	1.249%	10.023%	3.239%	0.335%	0.017%	0.134%
12	<b>TOTAL TRANS/DIST PLANT</b>			AT2	3,088,524	1,980,755	70,327	301,236	449,839	110,740	6,816	2,477
13	DEMAND COMPONENT			AT2D	1,344,304	630,376	48,529	126,648	393,488	105,127	6,546	0
14	CUSTOMER COMPONENT			AT2C	1,744,220	1,350,379	21,798	174,588	56,371	5,613	270	2,477
15	ALLOCATOR			DAT2	100.00%	46.893%	3.610%	9.421%	29.269%	7.820%	0.487%	0.000%
16	ALLOCATOR			CAT2	100.00%	77.420%	1.250%	10.010%	3.232%	0.322%	0.015%	0.142%
	<b>WORKING CAPITAL ALLOCATOR</b>											
	<b>O&amp;M LESS UNCOLLECTIBLE ACCOUNTS</b>											
17	<b>TOTAL APPLICABLE EXPENSE</b>			WCAP	283,871	196,110	5,401	25,790	32,487	8,594	581	574
18	DEMAND COMPONENT			WCAPD	84,192	38,829	2,992	7,809	24,769	7,318	463	0
19	CUSTOMER COMPONENT			WCAPC	199,679	157,281	2,409	17,981	7,698	1,276	118	574
20	ALLOCATOR			DWCAP	100.00%	46.119%	3.554%	9.275%	29.419%	8.692%	0.550%	0.000%
21	ALLOCATOR			CWCAP	100.00%	78.765%	1.206%	9.004%	3.854%	0.639%	0.059%	0.287%
22	<b>TOTAL RATE BASE</b>			RBX	1,850,177	1,221,675	41,534	180,019	251,047	61,867	3,811	2,044
23	DEMAND COMPONENT			RBXD	726,083	340,512	26,216	68,415	212,578	57,222	3,565	0
24	CUSTOMER COMPONENT			RBXC	1,124,094	881,163	15,318	111,604	38,469	4,645	248	2,044
25	ALLOCATOR			TRBX	100.00%	66.027%	2.245%	9.728%	13.567%	3.344%	0.208%	0.110%
26	ALLOCATOR			DRBX	100.00%	46.899%	3.611%	9.422%	29.277%	7.881%	0.491%	0.000%
27	ALLOCATOR			CRBX	100.00%	78.387%	1.363%	9.927%	3.421%	0.413%	0.022%	0.182%
28	<b>NET ORIG COST RATE BASE</b>			NOP	1,801,661	1,192,299	40,280	175,385	242,345	59,594	3,668	2,004
29	DEMAND COMPONENT			NOPD	698,890	327,802	25,237	65,860	204,611	55,042	3,428	0
30	CUSTOMER COMPONENT			NOPC	1,102,771	864,497	15,043	109,525	37,734	4,552	240	2,004
31	ALLOCATOR			TNOP	100.00%	66.175%	2.236%	9.734%	13.450%	3.308%	0.204%	0.110%
32	ALLOCATOR			TNOPD	100.00%	46.904%	3.611%	9.424%	29.277%	7.876%	0.490%	0.000%
33	ALLOCATOR			TNOPC	100.00%	78.390%	1.364%	9.931%	3.421%	0.413%	0.022%	0.182%
34	<b>BASE FOR GROSS RECEIPTS TAX</b>			RRBG	505,432	300,159	3,566	63,426	86,060	21,730	1,789	1,659
35	ALLOCATOR			TRRBG	100.00%	59.384%	0.705%	12.548%	17.026%	4.299%	0.354%	0.328%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>PROGRAM GENERATED ALLOCATORS</b>											
1	TOTAL NET ELECTRIC PLANT			P01	744	150	1,211	298	23,908	71,898	183
2	DEMAND COMPONENT			P01D	0	0	1,128	0	17,271	4,212	0
3	CUSTOMER COMPONENT			P01C	744	150	83	298	6,635	67,686	183
4	ALLOCATOR			RP01	0.035%	0.007%	0.057%	0.014%	1.117%	3.360%	0.009%
5	ALLOCATOR			DP01	0.000%	0.000%	0.122%	0.000%	1.863%	0.454%	0.000%
6	ALLOCATOR			CP01	0.061%	0.012%	0.007%	0.025%	0.547%	5.580%	0.015%
7	TOTAL ELECTRIC PLANT IN SVC			P00	924	186	2,754	371	36,492	138,050	226
8	DEMAND COMPONENT			P00D	0	0	2,649	0	28,867	6,543	0
9	CUSTOMER COMPONENT			P00C	924	186	105	371	9,825	131,507	226
10	ALLOCATOR			DP00	0.000%	0.000%	0.184%	0.000%	1.863%	0.454%	0.000%
11	ALLOCATOR			CP00	0.047%	0.009%	0.005%	0.019%	0.485%	6.625%	0.011%
12	TOTAL TRANS/DIST PLANT			AT2	861	174	2,555	346	33,619	128,568	211
13	DEMAND COMPONENT			AT2D	0	0	2,467	0	25,044	6,099	0
14	CUSTOMER COMPONENT			AT2C	861	174	88	346	8,575	122,469	211
15	ALLOCATOR			DAT2	0.000%	0.000%	0.184%	0.000%	1.863%	0.454%	0.000%
16	ALLOCATOR			CAT2	0.049%	0.010%	0.005%	0.020%	0.492%	7.021%	0.012%
<b>WORKING CAPITAL ALLOCATOR</b>											
<b>O&amp;M LESS UNCOLLECTIBLE ACCOUNTS</b>											
17	TOTAL APPLICABLE EXPENSE			WCAP	333	63	97	52	2,487	11,307	17
18	DEMAND COMPONENT			WCAPD	0	0	75	0	1,562	375	0
19	CUSTOMER COMPONENT			WCAPC	333	63	22	52	925	10,932	17
20	ALLOCATOR			DWCAP	0.000%	0.000%	0.089%	0.000%	1.855%	0.445%	0.000%
21	ALLOCATOR			CWCAP	0.167%	0.032%	0.011%	0.026%	0.463%	5.475%	0.011%
22	TOTAL RATE BASE			RBX	719	145	828	285	19,781	66,267	178
23	DEMAND COMPONENT			RBXD	0	0	748	0	13,531	3,299	0
24	CUSTOMER COMPONENT			RBXC	719	145	80	285	6,230	62,968	178
25	ALLOCATOR			TRBX	0.039%	0.008%	0.045%	0.015%	1.068%	3.582%	0.015%
26	ALLOCATOR			DRBX	0.000%	0.000%	0.103%	0.000%	1.864%	0.454%	0.000%
27	ALLOCATOR			CRBX	0.064%	0.013%	0.007%	0.025%	0.554%	5.602%	0.020%
28	NET ORIG COST RATE BASE			NOP	702	142	786	281	19,144	64,861	174
29	DEMAND COMPONENT			NOPD	0	0	708	0	13,024	3,177	0
30	CUSTOMER COMPONENT			NOPC	702	142	78	281	6,120	61,684	174
31	ALLOCATOR			TNOP	0.038%	0.008%	0.044%	0.016%	1.083%	3.600%	0.015%
32	ALLOCATOR			TNOPD	0.000%	0.000%	0.101%	0.000%	1.864%	0.455%	0.000%
33	ALLOCATOR			TNOPC	0.063%	0.013%	0.007%	0.025%	0.555%	5.594%	0.020%
34	BASE FOR GROSS RECEIPTS TAX			RRBG	1,706	281	281	621	6,464	17,652	37
35	ALLOCATOR			TRRBG	0.338%	0.056%	0.056%	0.123%	1.279%	3.492%	0.012%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>PROGRAM GENERATED ALLOCATORS DEPRECIATION AND AMORTIZATION EXPENSE</b>												
1	<b>TOTAL DEPRECIATION EXPENSE</b>			ED00	90,423	58,241	1,953	8,653	11,920	2,724	167	96
2	DEMAND COMPONENT			ED00D	33,726	15,926	1,225	3,200	9,942	2,486	155	0
3	CUSTOMER COMPONENT			ED00C	56,697	42,316	728	5,453	1,978	238	12	96
4	ALLOCATOR			RED00D	100.00%	47.218%	3.832%	9.488%	29.479%	7.371%	0.460%	0.000%
5	ALLOCATOR			RED00C	100.00%	74.635%	1.284%	9.616%	3.489%	0.420%	0.021%	0.169%
6	<b>DISTRIBUTION DEPRECIATION EXPENSE</b>			ED30	78,406	49,728	1,721	7,461	10,623	2,415	148	89
7	DEMAND COMPONENT			ED30D	30,256	14,298	1,100	2,873	8,926	2,214	138	0
8	CUSTOMER COMPONENT			ED30C	48,150	35,430	621	4,588	1,697	201	10	89
9	ALLOCATOR			RED30D	100.00%	47.257%	3.636%	9.496%	29.502%	7.318%	0.456%	0.000%
10	ALLOCATOR			RED30C	100.00%	73.584%	1.290%	9.529%	3.524%	0.417%	0.021%	0.185%
11	<b>GENERAL &amp; INTANGIBLE DEPREC EXPENSE</b>			ED88	12,017	8,514	232	1,192	1,297	309	19	7
12	DEMAND COMPONENT			ED88D	3,470	1,627	125	327	1,016	272	17	0
13	CUSTOMER COMPONENT			ED88C	8,547	6,888	107	866	281	37	2	7
14	ALLOCATOR			RED88D	100.00%	46.887%	3.602%	9.424%	29.280%	7.839%	0.490%	0.000%
15	ALLOCATOR			RED88C	100.00%	80.566%	1.252%	10.132%	3.288%	0.433%	0.023%	0.082%
16	<b>TOTAL DISTRIBUTION PLANT</b>			P30	3,088,524	1,980,755	70,327	301,236	449,839	110,740	6,816	2,477
17	DEMAND COMPONENT			P30D	1,344,304	630,376	48,529	126,648	393,468	105,127	6,546	0
18	CUSTOMER COMPONENT			P30C	1,744,220	1,350,379	21,798	174,588	58,371	5,813	270	2,477
19	ALLOCATOR			RP30	100.00%	64.131%	2.277%	9.753%	14.565%	3.586%	0.221%	0.080%
20	ALLOCATOR			DP30	100.00%	46.893%	3.610%	9.421%	29.269%	7.820%	0.487%	0.000%
21	ALLOCATOR			CP30	100.00%	77.420%	1.250%	10.010%	3.232%	0.322%	0.015%	0.142%
22	<b>TOT ADJ'D SALE OF ELECTRICITY</b>			RRTT	501,304	297,405	3,545	62,454	85,186	22,144	1,764	1,774
23	ALLOCATOR			RRRTT	100.00%	59.326%	0.707%	12.458%	16.993%	4.417%	0.352%	0.354%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>PROGRAM GENERATED ALLOCATORS</b>											
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>											
1	TOTAL DEPRECIATION EXPENSE			ED00	33	6	9	13	929	5,689	8
2	DEMAND COMPONENT			ED00D	0	0	6	0	632	153	0
3	CUSTOMER COMPONENT			ED00C	33	6	3	13	297	5,516	8
4	ALLOCATOR			RED00D	0.000%	0.000%	0.018%	0.000%	1.874%	0.454%	0.000%
5	ALLOCATOR			RED00C	0.058%	0.011%	0.005%	0.023%	0.524%	9.729%	0.014%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	31	6	3	12	828	5,332	8
7	DEMAND COMPONENT			ED30D	0	0	0	0	568	137	0
8	CUSTOMER COMPONENT			ED30C	31	6	3	12	260	5,195	8
9	ALLOCATOR			RED30D	0.000%	0.000%	0.000%	0.000%	1.877%	0.453%	0.000%
10	ALLOCATOR			RED30C	0.064%	0.012%	0.006%	0.025%	0.540%	10.789%	0.017%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	2	0	6	1	101	337	0
12	DEMAND COMPONENT			ED88D	0	0	6	0	64	16	0
13	CUSTOMER COMPONENT			ED88C	2	0	0	1	37	321	0
14	ALLOCATOR			RED88D	0.000%	0.000%	0.173%	0.000%	1.844%	0.461%	0.000%
15	ALLOCATOR			RED88C	0.023%	0.000%	0.000%	0.012%	0.433%	3.756%	0.000%
16	TOTAL DISTRIBUTION PLANT			P30	861	174	2,555	346	33,619	128,568	211
17	DEMAND COMPONENT			P30D	0	0	2,467	0	25,044	6,099	0
18	CUSTOMER COMPONENT			P30C	861	174	88	346	8,575	122,469	211
19	ALLOCATOR			RP30	0.028%	0.006%	0.083%	0.011%	1.089%	4.163%	0.007%
20	ALLOCATOR			DP30	0.000%	0.000%	0.184%	0.000%	1.883%	0.454%	0.000%
21	ALLOCATOR			CP30	0.048%	0.010%	0.005%	0.020%	0.492%	7.021%	0.012%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	1,717	283	314	662	6,274	17,745	36
23	ALLOCATOR			RRRTT	0.343%	0.056%	0.063%	0.132%	1.252%	3.540%	0.007%

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

**COST ALLOCATION STUDY – PROPOSED RATES**

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

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.

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
5	LATE PAY CHARGES PROPOSED		R11P	6,474	3,834	36	1,093	1,105	288	7	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTTP	664,237	378,717	4,117	84,569	128,388	32,921	2,148	1,793
7	ANNUALIZATION PROPOSED REVS		ANNP	5,661	3,553	25	1,335	1,293	(565)	30	(108)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	669,898	382,270	4,142	85,904	129,681	32,356	2,178	1,685
9	OTHER OPERATING REVENUES		ROOT	17,776	10,087	506	1,708	3,710	960	60	8
10	TOTAL OPERATING REVENUES		ROTP	687,664	392,357	4,648	87,612	133,391	33,316	2,238	1,693
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EE0T	182,129	138,876	2,661	15,118	15,513	3,876	421	552
14	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,857	5,574	27,056	33,968	8,937	726	690
<b>DEPRECIATION EXPENSE</b>											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,728	1,721	7,461	10,623	2,415	148	89
17	OTHER DEPRECIATION EXPENSE		ED0T	15,499	10,755	307	1,525	1,756	414	25	11
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	93,905	60,483	2,028	8,986	12,379	2,829	173	100
<b>TAXES</b>											
19	CAPITAL STOCK PROP LEVEL		ET1P	5,267	3,405	122	513	775	192	12	5
20	OTHER-W/O CAP STOCK		ET001	10,131	6,870	215	999	1,298	317	21	6
21	DEFERRED INCOME TAXES		TXTA	30,462	20,973	662	3,048	4,082	984	66	31
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,066)	(55)	(184)	(399)	(103)	(6)	(1)
23	GROSS RECEIPTS TAX		TXG	39,523	22,554	244	5,068	7,651	1,909	129	99
24	TOTAL PA INCOME TAX		TSIT1	15,227	3,198	(534)	3,763	6,556	1,622	98	71
25	TOTAL FED INC TAX		TFTX	23,052	(5,531)	(2,257)	9,487	17,017	4,272	258	198
26	TOTAL TAXES		TFIT1	121,749	49,595	(1,625)	22,584	36,858	9,165	576	408
27	TOTAL OPERATING EXPENSES		TEXP1	525,490	327,935	5,977	58,626	83,205	20,931	1,475	1,198
28	RETURN (LN 11 - 36)		PRERTN	162,174	64,422	(1,329)	28,986	50,186	12,385	763	495
29	TOTAL RATE BASE		RBX	1,842,749	1,216,771	41,367	179,297	250,040	61,618	3,786	2,038
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.80%	5.29%	-3.21%	16.17%	20.07%	20.10%	20.10%	24.31%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	40.92%	-101.02%	237.34%	288.54%	272.12%	369.82%	603.07%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,152	185	404	661	9,193	19,805	83
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	1,152	185	404	661	9,193	19,805	83
5	LATE PAY CHARGES PROPOSED		R11P	0	0	0	0	57	44	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTP	1,152	185	404	661	9,250	19,849	83
7	ANNUALIZATION PROPOSED REVS		ANNP	(7)	(1)	(43)	(42)	284	(106)	3
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	1,145	184	361	619	9,534	19,743	86
9	OTHER OPERATING REVENUES		ROOT	3	1	22	1	252	458	1
10	TOTAL OPERATING REVENUES		ROTP	1,148	185	383	620	9,786	20,201	87
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENANCE EXPENSES</b>										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,411	8,497	12
13	OTHER OPER & MAINT EXPENSES		EE0T	473	54	77	32	1,153	3,211	5
14	TOTAL OPER & MAINT EXPENSES		EE00	521	63	101	52	2,564	11,708	17
<b>DEPRECIATION EXPENSE</b>										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	3	12	828	5,332	8
17	OTHER DEPRECIATION EXPENSE		ED0T	3	0	6	2	136	555	0
<b>TOTAL DEPRECIATION AND</b>										
18	AMORTIZATION EXPENSE		ED00	34	6	9	14	964	5,887	8
<b>TAXES</b>										
19	CAPITAL STOCK PROP LEVEL		ET1P	2	0	3	1	58	177	0
20	OTHER-W/O CAP STOCK		ET001	2	0	6	0	97	300	0
21	DEFERRED INCOME TAXES		TXTA	18	2	23	4	310	1,362	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(27)	(49)	0
23	GROSS RECEIPTS TAX		TXG	68	11	21	37	563	1,165	5
24	TOTAL PA INCOME TAX		TSIT1	48	10	21	51	467	(146)	5
25	TOTAL FED INC TAX		TFTX	141	30	66	156	1,194	(1,992)	13
26	TOTAL TAXES		YFIT1	279	53	137	249	2,653	786	25
27	TOTAL OPERATING EXPENSES		TEXP1	834	122	247	315	6,181	18,381	50
28	RETURN (LN 11 - 36)		PRRTN	314	63	136	305	3,605	1,820	37
29	TOTAL RATE BASE		RBX	716	144	825	284	19,882	66,001	177
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	43.85%	43.75%	16.48%	107.39%	18.32%	2.76%	20.90%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2228.90%	2060.36%	285.17%	2755.75%	249.62%	26.34%	144.50%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES PROPOSED  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES</b>											
<b>SALE OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
3	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
5	LATE PAYMENT CHARGES		R11P	6,474	3,834	36	1,093	1,105	298	7	0
6	TOT ADJ'D SALE OF ELECTRICITY		RRTTP	664,237	378,717	4,117	84,569	128,388	32,921	2,148	1,793
7	ANNUALIZATION	ANNP		5,651	3,553	25	1,335	1,293	(565)	30	(108)
8	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	669,888	382,270	4,142	85,904	128,681	32,356	2,178	1,685
<b>OTHER OPERATING REVENUES</b>											
9	MISC SERVICE REVS (451)	S20	CW9 R20	0	0	0	0	0	0	0	0
10	DEMAND COMPONENT		RCW9 R20D	0	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		RCW9 R20C	0	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
12	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30 R24	16,892	9,519	486	1,622	3,581	928	58	7
14	DEMAND COMPONENT		DP30 R23D	11,656	5,466	421	1,098	3,412	912	57	0
15	CUSTOMER COMPONENT		CP30 R23C	5,236	4,053	65	524	169	17	1	7
OTHER ELECTRIC REVENUE											
16	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30 R27	884	567	20	86	129	32	2	1
18	DEMAND COMPONENT		DP30 R27D	385	180	14	36	113	30	2	0
19	CUSTOMER COMPONENT		CP30 R27C	499	387	6	50	16	2	0	1
20	OTHER	S37	K929 R37	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT		DK929 R37D	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		CK929 R37C	0	0	0	0	0	0	0	0
23	TOTAL OTHER OPERATING REVS		ROOT	17,776	10,086	506	1,708	3,710	960	59	8
24	DEMAND COMPONENT		ROOTD	12,041	5,646	435	1,134	3,524	942	59	0
25	CUSTOMER COMPONENT		ROOTC	5,735	4,440	72	574	185	18	1	8
26	TOTAL OPERATING REVENUES		ROTP	687,664	392,356	4,648	87,612	133,391	33,316	2,237	1,693
27	BASE FOR GROSS RECEIPTS TAX		RRBGP	669,888	382,270	4,142	85,904	128,681	32,356	2,178	1,685
28	GROSS RECEIPTS TAX @ 5.9%		TXGRP	39,523	22,554	244	5,068	7,651	1,909	129	99

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES PROPOSED  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES</b>										
<b>SALE OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,152	185	404	661	9,193	19,805	83
3	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	1,152	185	404	661	9,193	19,805	83
5	LATE PAYMENT CHARGES		R11P	0	0	0	0	57	44	0
6	TOT ADJ'D SALE OF ELECTRICITY		RRTTP	1,152	185	404	661	9,250	19,849	83
7	ANNUALIZATION	ANNP		(7)	(1)	(43)	(42)	284	(106)	3
8	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	1,145	184	361	619	9,534	19,743	86
<b>OTHER OPERATING REVENUES</b>										
9	MISC SERVICE REVS (451)	S20	CW9 R20	0	0	0	0	0	0	0
10	DEMAND COMPONENT		RCW9 R20D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		RCW9 R20C	0	0	0	0	0	0	0
<b>RENT-ELECTRIC PROPERTY</b>										
12	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30 R24	3	1	22	1	243	421	1
14	DEMAND COMPONENT		DP30 R23D	0	0	21	0	217	53	0
15	CUSTOMER COMPONENT		CP30 R23C	3	1	0	1	26	368	1
<b>OTHER ELECTRIC REVENUE</b>										
16	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30 R27	0	0	1	0	10	37	0
18	DEMAND COMPONENT		DP30 R27D	0	0	1	0	7	2	0
19	CUSTOMER COMPONENT		CP30 R27C	0	0	0	0	2	35	0
20	OTHER	S37	K929 R37	0	0	0	0	0	0	0
21	DEMAND COMPONENT		DK929 R37D	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		CK929 R37C	0	0	0	0	0	0	0
23	TOTAL OTHER OPERATING REVS		ROOT	3	1	22	1	253	457	1
24	DEMAND COMPONENT		ROOTD	0	0	22	0	224	55	0
25	CUSTOMER COMPONENT		ROOTC	3	1	0	1	28	403	1
26	TOTAL OPERATING REVENUES		ROTP	1,148	185	383	620	9,787	20,200	87
27	BASE FOR GROSS RECEIPTS TAX		RRBGP	1,145	184	361	619	9,534	19,743	86
28	GROSS RECEIPTS TAX @ 5.9%		TXGRP	68	11	21	37	583	1,165	5

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>												
1	OPERATING REVENUES		ROTP	687,664	392,357	4,648	87,612	133,391	33,316	2,238	1,693	
	MINUS: OTHER OPERATING EXPENSES											
2	OP EXPENSES PRIOR INCOME TAX		OEBT	487,211	330,270	8,768	45,376	59,632	15,037	1,119	929	
3	EQUALS: TAXABLE INCOME		TAXI	200,453	62,087	(4,120)	42,236	73,759	18,279	1,119	784	
	PLUS: ADJUSTMENTS TO											
4	TAXABLE INCOME		TAT	(119,364)	(74,694)	(2,862)	(11,366)	(18,583)	(4,450)	(283)	(126)	
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	81,089	(12,607)	(6,982)	30,870	55,176	13,829	836	638	
<b>PA INCOME TAX CALCULATION</b>												
6	TAXABLE NET INCOME		TNI	81,089	(12,607)	(6,982)	30,870	55,176	13,829	836	638	
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01	TASI	71,329	44,594	1,836	6,800	10,447	2,412	149	73
8	PA TAXABLE INCOME		TSTI	152,418	31,987	(5,346)	37,670	65,623	16,241	985	711	
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%	
10	PA TAXABLE INCOME		TSTIF	152,418	31,987	(5,346)	37,670	65,623	16,241	985	711	
11	PA INCOME TAX @ 9.99%		GSIT	15,227	3,196	(534)	3,763	6,556	1,622	98	71	
12	PA TAX CREDITS	ITS20	RP01	TS20	0	0	0	0	0	0	0	
<b>PA INCOME TAX ADJUSTMENTS</b>												
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0	0	
14	TOTAL PA INCOME TAX		TSIT1	15,227	3,196	(534)	3,763	6,556	1,622	98	71	
<b>FEDERAL INC TAX CALCULATION</b>												
15	TAXABLE NET INCOME		TNI	81,089	(12,607)	(6,982)	30,870	55,176	13,829	836	638	
<b>DEDUCTIONS</b>												
16	PA INCOME TAX		GSIT	15,227	3,196	(534)	3,763	6,556	1,622	98	71	
17	TOTAL DEDUCTIONS		TSFS	15,227	3,196	(534)	3,763	6,556	1,622	98	71	
18	FEDERAL TAXABLE INCOME		TFTI	65,862	(15,803)	(6,448)	27,107	48,620	12,207	738	567	
19	FEDERAL INCOME TAX @ 35.0%		GFIT	23,052	(5,531)	(2,257)	9,487	17,017	4,272	258	198	
<b>FEDERAL INCOME TAX ADJUSTMENTS</b>												
20	TOTAL FEDERAL INCOME TAX		TFIT1	23,052	(5,531)	(2,257)	9,487	17,017	4,272	258	198	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
	<b>DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>									
1			ROTP	1,148	185	383	620	9,786	20,201	87
			MINUS: OTHER OPERATING EXPENSES							
2			OEBT	645	82	160	108	4,520	20,519	32
3			TAXI	503	103	223	512	5,266	(318)	55
			PLUS: ADJUSTMENTS TO							
4			TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)
5			TNI	450	97	210	497	3,879	(5,836)	43
			EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS							
	<b>PA INCOME TAX CALCULATION</b>									
6			TNI	450	97	210	497	3,879	(5,836)	43
			TAXABLE NET INCOME							
7	ITASI	RP01	TASI	26	5	4	10	791	4,376	7
			TOTAL SPECIAL DEDUCTIONS							
8			TSTI	476	102	214	507	4,670	(1,460)	50
9			TSTIF	476	102	214	507	4,670	(1,460)	50
10			PA TAXABLE INCOME							
11			GSIT	48	10	21	51	467	(146)	5
			PA INCOME TAX @ 9.99%							
12	ITS20	RP01	TS20	0	0	0	0	0	0	0
			PA TAX CREDITS							
13			TSTA	0	0	0	0	0	0	0
			PA INCOME TAX ADJUSTMENTS							
14			TSIT1	48	10	21	51	467	(146)	5
			TOTAL PA INCOME TAX							
	<b>FEDERAL INC TAX CALCULATION</b>									
15			TNI	450	97	210	497	3,879	(5,836)	43
			TAXABLE NET INCOME							
	<b>DEDUCTIONS</b>									
16			GSIT	48	10	21	51	467	(146)	5
17			TSFS	48	10	21	51	467	(146)	5
			TOTAL DEDUCTIONS							
18			TFTI	402	87	189	446	3,412	(5,690)	38
			FEDERAL TAXABLE INCOME							
19			GFIT	141	30	66	156	1,194	(1,992)	13
			FEDERAL INCOME TAX @ 35.0%							
	<b>FEDERAL INCOME TAX ADJUSTMENTS</b>									
20			TFIT1	141	30	66	156	1,194	(1,992)	13
			TOTAL FEDERAL INCOME TAX							

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	OPERATING EXPENSES	Input Alloc	Output	Pa Jurisdct	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
				Distribution Only								
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION		EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138	
3	O & M CUSTOMER ACCOUNTS		EE56	54,209	46,384	429	4,190	1,783	309	192	158	
4	O & M CUST SVC & INFO		EE60	13,597	13,265	27	255	40	2	0	0	
5	O & M SALES		EE85	6,591	3,091	238	621	1,929	515	32	0	
6	O & M ADMIN & GENERAL		EE79	103,310	71,619	1,977	10,080	11,788	3,159	199	394	
7	ADJUSTS TO O & M EXPENSES		EE99	4,422	4,517	(10)	(28)	(27)	(9)	(2)	0	
8	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,857	5,574	27,056	33,968	8,937	728	690	
9	DEMAND COMPONENT		EE00D	85,568	39,476	3,041	7,939	25,173	7,426	469	0	
10	CUSTOMER COMPONENT		EE00C	224,268	178,381	2,533	19,117	8,795	1,511	257	690	
11	DEPRECIATION & AMORTIZATION		ED00	93,905	60,483	2,028	8,986	12,379	2,829	173	100	
12	DEMAND COMPONENT		ED00D	35,025	16,538	1,272	3,323	10,325	2,582	161	0	
13	CUSTOMER COMPONENT		ED00C	58,880	43,945	756	5,663	2,054	247	12	100	
	TAXES OTHER THAN INCOME											
14	EXCLUDING GROSS RECEIPTS		ET01	15,398	10,275	337	1,512	2,071	509	33	11	
15	DEMAND COMPONENT		ET01D	5,966	2,799	215	563	1,746	467	31	0	
16	CUSTOMER COMPONENT		ET01C	9,432	7,476	122	949	325	42	2	11	
17	MISC ALLOWABLE EXPENSES		TX89	0	0	0	0	0	0	0	0	
18	GROSS RECEIPTS TAX		TXG	39,523	22,554	244	5,068	7,651	1,909	129	99	
19	DEMAND COMPONENT		TXGD	15,778	8,401	49	2,232	2,561	1,545	115	82	
20	CUSTOMER COMPONENT		TXGC	23,746	14,153	195	2,836	5,090	364	14	17	
21	TOT DEFERRED INC TAXES		TXTA	30,462	20,187	640	2,938	3,962	956	64	30	
22	DEMAND COMPONENT		TXTAD	11,803	5,697	412	1,091	3,352	895	58	3	
23	CUSTOMER COMPONENT		TXTAC	18,659	14,490	228	1,847	610	61	6	27	
24	NET INVESTMENT TAX CREDIT		TX91	(1,913)	(1,086)	(55)	(184)	(399)	(103)	(6)	(1)	
25	DEMAND COMPONENT		TX91D	(1,296)	(608)	(47)	(122)	(379)	(101)	(6)	0	
26	CUSTOMER COMPONENT		TX91C	(617)	(478)	(8)	(62)	(20)	(2)	0	(1)	
27	OP EXPENSES PRIOR INCOME TAX		OEBT	487,211	330,270	8,768	45,376	59,632	15,037	1,119	929	
28	DEMAND COMPONENT		OEBTD	152,844	72,303	4,942	15,026	42,778	12,614	828	85	
29	CUSTOMER COMPONENT		OEBTC	334,368	257,967	3,826	30,350	16,854	2,223	291	844	
	PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN											
30	TOTAL PA INCOME TAX		TSTX	15,227	3,196	(534)	3,763	6,556	1,622	99	71	
31	DEMAND COMPONENT		TSTXD	8,468	154	(363)	1,305	5,471	1,494	93	0	
32	CUSTOMER COMPONENT		TSTXC	6,760	3,042	(171)	2,458	1,085	128	6	71	
33	TOTAL FED INC TAX		TFTX	23,052	(5,531)	(2,257)	9,487	17,017	4,272	258	198	
34	DEMAND COMPONENT		TFTXD	16,029	(4,543)	(1,535)	3,099	14,095	3,929	244	(1)	
35	CUSTOMER COMPONENT		TFTXC	7,022	(988)	(722)	6,387	2,922	342	15	199	
36	TOTAL TAXES		TX99	121,749	49,595	(1,625)	22,584	36,858	9,165	576	408	
37	DEMAND COMPONENT		TX99D	56,747	11,901	(1,269)	8,167	26,846	8,229	535	84	
38	CUSTOMER COMPONENT		TX99C	65,003	37,694	(356)	14,416	10,012	935	43	324	
39	TOTAL OPERATING EXPENSES		TOE	525,490	327,935	5,977	58,626	83,205	20,931	1,475	1,198	
40	DEMAND COMPONENT		TOED	177,340	67,915	3,044	19,429	62,344	18,237	1,165	84	
41	CUSTOMER COMPONENT		TOEC	348,151	260,020	2,933	39,196	20,861	2,693	312	1,114	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SJAL	L5-5	
	<b>OPERATING EXPENSES</b>											
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12	
3	O & M CUSTOMER ACCOUNTS			EE56	259	0	1	0	129	370	0	
4	O & M CUST SVC & INFO			EE60	0	0	0	0	7	2	0	
5	O & M SALES			EE65	0	0	12	0	123	30	0	
6	O & M ADMIN & GENERAL			EE79	214	54	64	32	899	2,825	5	
7	ADJUSTS TO O & M EXPENSES			EE99	0	0	0	0	(5)	(18)	0	
8	TOTAL OPER & MAINT EXPENSES			EE00	521	63	101	52	2,584	11,708	17	
9	DEMAND COMPONENT			EE00D	0	0	78	0	1,587	381	0	
10	CUSTOMER COMPONENT			EE00C	521	63	23	52	977	11,327	17	
11	DEPRECIATION & AMORTIZATION			ED00	34	6	9	14	964	5,887	8	
12	DEMAND COMPONENT			ED00D	0	0	6	0	656	159	0	
13	CUSTOMER COMPONENT			ED00C	34	6	3	14	308	5,728	8	
	TAXES OTHER THAN INCOME											
14	EXCLUDING GROSS RECEIPTS			ET01	4	0	9	1	155	477	0	
15	DEMAND COMPONENT			ET01D	0	0	9	0	109	27	0	
16	CUSTOMER COMPONENT			ET01C	4	0	0	1	46	450	0	
17	MISC ALLOWABLE EXPENSES			TX89	0	0	0	0	0	0	0	
18	GROSS RECEIPTS TAX			TXG	68	11	21	37	563	1,165	5	
19	DEMAND COMPONENT			TXGD	0	0	0	32	0	761	0	
20	CUSTOMER COMPONENT			TXGC	68	11	21	5	563	404	5	
21	TOT DEFERRED INC TAXES			TXTA	18	2	22	4	301	1,331	2	
22	DEMAND COMPONENT			TXAD	5	0	21	0	211	58	0	
23	CUSTOMER COMPONENT			TXAC	13	2	1	4	90	1,273	2	
24	NET INVESTMENT TAX CREDIT			TX91	0	0	(2)	0	(27)	(49)	0	
25	DEMAND COMPONENT			TX91D	0	0	(2)	0	(24)	(6)	0	
26	CUSTOMER COMPONENT			TX91C	0	0	0	0	(3)	(43)	0	
27	OP EXPENSES PRIOR INCOME TAX			OEBT	645	82	160	108	4,520	20,519	32	
28	DEMAND COMPONENT			OEBTD	5	0	112	32	2,539	1,380	0	
29	CUSTOMER COMPONENT			OEBTC	640	82	48	76	1,981	19,139	32	
	PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES											
30	TOTAL PA INCOME TAX			TSTX	48	10	21	51	467	(146)	5	
31	DEMAND COMPONENT			TSTXD	(1)	0	20	0	308	(13)	0	
32	CUSTOMER COMPONENT			TSTXC	48	10	2	51	159	(134)	5	
33	TOTAL FED INC TAX			TFTX	141	30	66	156	1,194	(1,992)	13	
34	DEMAND COMPONENT			TFTXD	(2)	0	61	0	770	(88)	0	
35	CUSTOMER COMPONENT			TFTXC	143	30	5	156	424	(1,904)	13	
36	TOTAL TAXES			TX99	279	53	137	249	2,653	786	25	
37	DEMAND COMPONENT			TX99D	2	0	109	32	1,374	739	0	
38	CUSTOMER COMPONENT			TX99C	276	53	29	217	1,279	46	25	
39	TOTAL OPERATING EXPENSES			TOE	834	122	247	315	6,181	18,381	50	
40	DEMAND COMPONENT			TOED	2	0	193	32	3,617	1,279	0	
41	CUSTOMER COMPONENT			TOEC	831	122	55	283	2,564	17,101	50	

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

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

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

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

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

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

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 PRESENT AND PROPOSED RATES - SUMMARY OF DEMAND AND CUSTOMER COMPONENTS

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>PRESENT RATES</b>											
1	AT CLASS % RATEOF RETURN	RTRA		3.91%	1.80%	-3.95%	9.28%	10.50%	10.84%	14.46%	23.58%
2	TOTAL REVENUE REQUIREMENTS		RRA1	495,504	293,993	3,517	61,447	84,184	21,877	1,755	1,774
3	DEMAND COMPONENT		RRA1D	165,139	52,232	1,442	19,585	66,520	19,213	1,419	2
4	CUSTOMER COMPONENT		RRA1C	330,365	241,760	2,075	41,862	17,674	2,664	336	1,772
5	AT SYSTEM % RATE OF RETURN	RTRB		3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%
6	TOTAL REVENUE REQUIREMENTS		RRA2	495,487	345,046	9,422	43,959	54,265	14,345	1,028	1,047
7	DEMAND COMPONENT		RRA2D	142,109	66,371	5,162	12,985	41,234	12,242	742	2
8	CUSTOMER COMPONENT		RRA2C	353,378	278,676	4,260	30,974	13,031	2,102	286	1,045
<b>PROPOSED RATES</b>											
9	AT CLASS % RATEOF RETURN	RTRC		8.80%	5.29%	-3.21%	16.17%	20.07%	20.10%	20.10%	24.31%
10	TOTAL REVENUE REQUIREMENTS		RRA3	657,010	374,399	4,065	83,424	127,138	32,589	2,139	1,794
11	DEMAND COMPONENT		RRA3D	245,017	74,600	1,788	27,927	102,867	29,116	1,778	2
12	CUSTOMER COMPONENT		RRA3C	411,993	299,799	2,277	55,497	24,271	3,470	361	1,792
13	AT SYSTEM % RATE OF RETURN	RTRD		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
14	TOTAL REVENUE REQUIREMENTS		RRA4	657,051	451,974	13,089	59,422	75,954	19,942	1,360	1,221
15	DEMAND COMPONENT		RRA4D	205,369	98,123	7,476	18,848	59,585	17,415	1,052	2
16	CUSTOMER COMPONENT		RRA4C	451,682	355,851	5,613	40,574	16,368	2,526	309	1,219

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 PRESENT AND PROPOSED RATES - SUMMARY OF DEMAND AND CUSTOMER COMPONENTS

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>PRESENT RATES</b>											
1	AT CLASS % RATE OF RETURN	RTRA			87.15%	80.58%	11.15%	107.75%	9.76%	1.03%	5.65%
2	TOTAL REVENUE REQUIREMENTS			RRA1	1,718	283	314	661	6,223	17,711	37
3	DEMAND COMPONENT			RRA1D	2	0	266	0	3,972	484	0
4	CUSTOMER COMPONENT			RRA1C	1,715	283	48	661	2,251	17,227	37
5	AT SYSTEM % RATE OF RETURN	RTRB			3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%
6	TOTAL REVENUE REQUIREMENTS			RRA2	635	83	206	125	4,132	21,164	31
7	DEMAND COMPONENT			RRA2D	2	0	167	0	2,546	658	0
8	CUSTOMER COMPONENT			RRA2C	633	83	39	125	1,586	20,507	31
<b>PROPOSED RATES</b>											
9	AT CLASS % RATE OF RETURN	RTRC			43.85%	43.75%	16.48%	107.39%	18.32%	2.76%	20.90%
10	TOTAL REVENUE REQUIREMENTS			RRA3	1,150	188	404	660	9,184	19,794	84
11	DEMAND COMPONENT			RRA3D	2	0	347	0	6,000	588	0
12	CUSTOMER COMPONENT			RRA3C	1,148	188	57	660	3,185	19,206	84
13	AT SYSTEM % RATE OF RETURN	RTRD			8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
14	TOTAL REVENUE REQUIREMENTS			RRA4	695	94	289	152	5,781	27,035	45
15	DEMAND COMPONENT			RRA4D	2	0	242	0	3,675	949	0
16	CUSTOMER COMPONENT			RRA4C	692	94	46	152	2,106	26,086	45

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	<b>REVENUE REQUIREMENTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>											
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION			EE30	127,707	78,981	2,913	11,938	18,455	4,961	305	138
3	DEMAND COMPONENT			EE30D	54,790	25,535	1,966	5,131	15,938	4,648	290	0
4	CUSTOMER COMPONENT			EE30C	72,917	53,446	947	6,807	2,517	313	15	138
5	O & M CUSTOMER ACCTS			EE56	54,209	46,384	429	4,190	1,783	309	192	158
6	O & M CUST SERV & INFO			EE60	1,839	1,839	0	0	0	0	0	0
7	O & M SALES			EE65	6,591	3,091	238	621	1,929	515	32	0
8	O & M ADMIN & GENERAL			EE79	103,310	71,619	1,977	10,080	11,788	3,159	199	394
9	DEMAND COMPONENT			EE79D	30,939	14,016	1,082	2,823	9,282	2,790	180	0
10	CUSTOMER COMPONENT			EE79C	72,371	57,603	895	7,257	2,506	369	19	394
11	O & M ADJUSTMENTS			EE99	4,422	4,517	(10)	(28)	(27)	(9)	(2)	0
12	DEMAND COMPONENT			EE99D	(161)	(75)	(7)	(15)	(47)	(12)	(1)	0
13	CUSTOMER COMPONENT			EE99C	4,583	4,592	(3)	(13)	20	3	(1)	0
14	TOTAL OPER & MAINT EXPENSES			EE00	309,836	217,857	5,574	27,058	33,968	8,937	726	690
15	DEMAND COMPONENT			EE00D	85,568	39,476	3,041	7,939	25,173	7,426	469	0
16	CUSTOMER COMPONENT			EE00C	224,268	178,381	2,533	19,117	8,795	1,511	257	690
17	DEPRECIATION & AMORTIZATION			ED00A	93,905	60,483	2,028	8,986	12,379	2,829	173	100
18	DEMAND COMPONENT			ED00AD	35,025	16,538	1,272	3,323	10,325	2,582	161	0
19	CUSTOMER COMPONENT			ED00AC	58,880	43,945	756	5,663	2,054	247	12	100
20	TAXES OTHER THAN INCOME & GR			TOTI	43,316	29,015	904	4,205	5,503	1,328	89	40
21	DEMAND COMPONENT			TOTID	16,049	7,689	565	1,492	4,595	1,228	81	3
22	CUSTOMER COMPONENT			TOTIC	27,267	21,326	339	2,713	908	100	8	37
23	OTHER OPERATING REVS - CR			ROOT	17,776	10,087	506	1,708	3,710	960	60	8
24	DEMAND COMPONENT			ROOTD	12,041	5,647	435	1,134	3,525	941	59	0
25	CUSTOMER COMPONENT			ROOTC	5,735	4,440	71	574	185	19	1	8
	<b>TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>											
26	RETURN INCOME & GR REC TAX			TXDT	429,281	297,268	8,000	38,539	48,140	12,134	928	822
27	DEMAND COMPONENT			TXDTD	124,801	58,056	4,443	11,620	36,568	10,295	652	3
28	CUSTOMER COMPONENT			TXDTC	304,680	239,212	3,557	26,919	11,572	1,839	276	819
29	TOTAL RATE BASE			RBX	1,842,749	1,216,771	41,367	179,297	250,040	61,618	3,796	2,036
30	DEMAND COMPONENT			RBXD	723,168	339,143	26,111	68,139	211,724	58,992	3,551	0
31	CUSTOMER COMPONENT			RBXC	1,119,581	877,628	15,256	111,158	38,316	4,626	245	2,036

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
	<b>REVENUE REQUIREMENTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>											
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12	
3	DEMAND COMPONENT			EE30D	0	0	19	0	1,016	248	0	
4	CUSTOMER COMPONENT			EE30C	48	9	5	20	395	8,249	12	
5	O & M CUSTOMER ACCTS			EE56	259	0	1	0	129	370	0	
6	O & M CUST SERV & INFO			EE60	0	0	0	0	0	0	0	
7	O & M SALES			EE65	0	0	12	0	123	30	0	
8	O & M ADMIN & GENERAL			EE79	214	54	64	32	899	2,825	5	
9	DEMAND COMPONENT			EE79D	0	0	59	0	575	134	0	
10	CUSTOMER COMPONENT			EE79C	214	54	5	32	324	2,691	5	
11	O & M ADJUSTMENTS			EE99	0	0	0	0	(5)	(16)	0	
12	DEMAND COMPONENT			EE99D	0	0	0	0	(4)	(1)	0	
13	CUSTOMER COMPONENT			EE99C	0	0	0	0	(1)	(15)	0	
14	TOTAL OPER & MAINT EXPENSES			EE00	521	63	101	52	2,564	11,708	17	
15	DEMAND COMPONENT			EE00D	0	0	78	0	1,587	381	0	
16	CUSTOMER COMPONENT			EE00C	521	63	23	52	977	11,327	17	
17	DEPRECIATION & AMORTIZATION			ED00A	34	6	9	14	964	5,887	8	
18	DEMAND COMPONENT			ED00AD	0	0	6	0	658	159	0	
19	CUSTOMER COMPONENT			ED00AC	34	6	3	14	308	5,728	8	
20	TAXES OTHER THAN INCOME & GR			TOTI	22	2	28	5	420	1,745	2	
21	DEMAND COMPONENT			TOTID	5	0	27	0	288	77	0	
22	CUSTOMER COMPONENT			TOTIC	17	2	1	5	132	1,668	2	
23	OTHER OPERATING REVS - CR			ROOT	3	1	22	1	252	458	1	
24	DEMAND COMPONENT			ROOTD	0	0	22	0	224	55	0	
25	CUSTOMER COMPONENT			ROOTC	3	1	0	1	28	403	1	
	<b>TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>											
26	DEMAND COMPONENT			TXDT	574	70	116	70	3,696	18,882	26	
27	CUSTOMER COMPONENT			TXDTD	5	0	89	0	2,307	562	0	
28	CUSTOMER COMPONENT			TXDTC	569	70	27	70	1,389	18,320	26	
29	TOTAL RATE BASE			RBX	716	144	825	284	19,682	66,001	177	
30	DEMAND COMPONENT			RBXD	0	0	745	0	13,477	3,286	0	
31	CUSTOMER COMPONENT			RBXC	716	144	80	284	6,205	62,715	177	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>REVENUE REQUIREMENTS EXCLUDING</b>											
1	RETURN INCOME & GR REC TAX		TXDT	429,281	297,268	8,000	38,539	48,140	12,134	928	822
2	DEMAND COMPONENT		TXDTD	124,601	58,056	4,443	11,620	36,568	10,295	652	3
3	CUSTOMER COMPONENT		TXDTC	304,680	239,212	3,557	26,919	11,572	1,839	276	819
4	RATE OF RETURN-PERCENT		RTRA	3.91%	1.60%	-3.95%	9.28%	10.50%	10.64%	14.46%	23.58%
5	RETURN ON RATE BASE		RTNA1	72,051	19,468	(1,834)	16,839	26,254	6,556	548	480
6	DEMAND COMPONENT		RTNAD	28,276	5,426	(1,031)	6,323	22,231	6,064	513	0
7	CUSTOMER COMPONENT		RTNAC	43,776	14,042	(603)	10,315	4,023	492	35	480
8	INCOME TAXES		TSF1	(25,634)	(34,217)	(3,007)	4,494	6,600	1,761	205	259
9	DEMAND COMPONENT		TSF1D	(7,090)	(13,288)	(2,034)	1,076	5,193	1,602	195	(1)
10	CUSTOMER COMPONENT		TSF1C	(18,544)	(20,929)	(973)	3,418	1,407	160	11	261
11	SUBTOTAL OF ABOVE		SUB31	475,899	282,519	3,359	59,672	80,894	20,452	1,882	1,561
12	DEMAND COMPONENT		SUB31D	145,787	50,194	1,377	19,019	63,992	17,961	1,360	2
13	CUSTOMER COMPONENT		SUB31C	329,912	232,325	1,982	40,652	17,002	2,491	322	1,560
14	ANNUALIZATION REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
15	DEMAND COMPONENT		ANN1D	1,246	489	9	310	691	(364)	20	(0)
16	CUSTOMER COMPONENT		ANN1C	2,882	2,265	12	662	183	(50)	5	(115)
17	LATE PAY CHARGES		R11	5,888	3,486	32	994	1,004	271	7	0
18	DEMAND COMPONENT		R111D	2,020	819	13	317	793	238	6	0
19	CUSTOMER COMPONENT		R111C	3,868	2,667	19	677	211	33	1	0
20	REVENUE REQTS BEFORE GRT		RRBA	465,678	276,279	3,308	57,708	79,116	20,595	1,650	1,676
21	DEMAND COMPONENT		RRBAD	155,203	49,085	1,355	18,393	62,508	18,086	1,334	2
22	CUSTOMER COMPONENT		RRBAC	310,476	227,194	1,950	39,313	16,608	2,508	316	1,675
23	GROSS RECEIPTS TAX		GRTA1	29,826	17,714	211	3,741	5,078	1,282	105	98
24	DEMAND COMPONENT		GRTA1D	9,936	3,147	86	1,193	4,012	1,126	85	0
25	CUSTOMER COMPONENT		GRTA1C	19,890	14,567	124	2,549	1,066	156	20	98
26	TOTAL REVENUE REQUIREMENTS		RRA1	495,504	293,993	3,517	61,447	84,194	21,877	1,755	1,774
27	DEMAND COMPONENT		RRA1D	165,139	52,232	1,442	19,585	66,520	19,213	1,419	2
28	CUSTOMER COMPONENT		RRA1C	330,365	241,760	2,075	41,862	17,674	2,664	336	1,772

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>REVENUE REQUIREMENTS EXCLUDING</b>										
1	RETURN INCOME & GR REC TAX		TXDT	574	70	116	70	3,696	18,882	26
2	DEMAND COMPONENT		TXDTD	5	0	89	0	2,307	562	0
3	CUSTOMER COMPONENT		TXDTC	569	70	27	70	1,389	18,320	26
4	RATE OF RETURN-PERCENT		RTRA	87.15%	80.56%	11.15%	107.75%	9.76%	1.03%	5.65%
5	RETURN ON RATE BASE		RTNA1	624	116	92	306	1,921	680	10
6	DEMAND COMPONENT		RTNAD	0	0	83	0	1,315	34	0
7	CUSTOMER COMPONENT		RTNAC	624	116	9	306	606	646	10
8	INCOME TAXES		TSF1	408	79	56	207	466	(2,946)	(1)
9	DEMAND COMPONENT		TSF1D	(3)	0	52	0	261	(142)	0
10	CUSTOMER COMPONENT		TSF1C	411	79	4	207	205	(2,804)	(1)
11	SUBTOTAL OF ABOVE		SUB31	1,606	265	264	584	6,083	16,616	35
12	DEMAND COMPONENT		SUB31D	2	0	224	0	3,883	454	0
13	CUSTOMER COMPONENT		SUB31C	1,604	265	40	584	2,200	16,162	35
14	ANNUALIZATION REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
15	DEMAND COMPONENT		ANN1D	(0)	0	(28)	0	121	(3)	0
16	CUSTOMER COMPONENT		ANN1C	(11)	(2)	(5)	(41)	69	(90)	1
17	LATE PAY CHARGES		R11	0	0	0	0	52	40	0
18	DEMAND COMPONENT		R111D	0	0	0	0	33	1	0
19	CUSTOMER COMPONENT		R111C	0	0	0	0	19	39	0
20	REVENUE REQTS BEFORE GRT		RRBA	1,617	267	297	625	5,841	16,669	34
21	DEMAND COMPONENT		RRBAD	2	0	252	0	3,729	456	0
22	CUSTOMER COMPONENT		RRBAC	1,615	267	45	625	2,113	16,213	34
23	GROSS RECEIPTS TAX		GRTA1	101	17	17	37	381	1,042	2
24	DEMAND COMPONENT		GRTA1D	0	0	14	0	243	28	0
25	CUSTOMER COMPONENT		GRTA1C	101	17	3	37	138	1,013	2
26	TOTAL REVENUE REQUIREMENTS		RRA1	1,718	283	314	661	6,223	17,711	37
27	DEMAND COMPONENT		RRA1D	2	0	266	0	3,972	484	0
28	CUSTOMER COMPONENT		RRA1C	1,715	283	48	661	2,251	17,227	37

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS

Line No.	Input	Alloc	Output	Pa Juradict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
				Distribution Only								
1	<b>AT ACTUAL % RATE OF RETURN</b>			RTRA	3.91%	1.60%	-3.95%	9.28%	10.50%	10.64%	14.46%	23.58%
2	RETURN ON RATE BASE			RTNA1	72,051	19,468	(1,634)	16,639	26,254	6,556	549	480
3	DEMAND COMPONENT			RTNAD	28,276	5,426	(1,031)	6,323	22,231	6,064	513	0
4	CUSTOMER COMPONENT			RTNAC	43,776	14,042	(603)	10,315	4,023	492	35	480
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(119,364)	(74,694)	(2,862)	(11,366)	(18,583)	(4,450)	(283)	(128)
6	DEMAND COMPONENT			TATD	(55,744)	(26,423)	(2,011)	(5,260)	(16,320)	(4,156)	(261)	(2)
7	CUSTOMER COMPONENT			TATC	(63,620)	(48,271)	(851)	(6,106)	(2,263)	(294)	(22)	(124)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT			TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT			TAFIC	0	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION											
11	(2)+(5)+(8)			TFTI1	(47,307)	(55,226)	(4,496)	5,273	7,671	2,106	266	354
12	DEMAND COMPONENT			TFTI1D	(14,780)	(20,997)	(3,042)	1,063	5,911	1,908	252	(2)
13	CUSTOMER COMPONENT			TFTI1C	(32,527)	(34,229)	(1,454)	4,209	1,760	198	13	356
	FEDERAL INCOME TAX											
14	.35 / .65 X (11)+(8)			TFIT1	(25,473)	(29,737)	(2,421)	2,839	4,131	1,134	143	191
15	DEMAND COMPONENT			TFIT1D	(7,959)	(11,306)	(1,638)	573	3,183	1,027	136	(1)
16	CUSTOMER COMPONENT			TFIT1C	(17,514)	(18,431)	(783)	2,267	948	107	7	192
17	ADJ TO PA TAXABLE INCOME			TASI	71,329	44,594	1,636	6,800	10,447	2,412	149	73
18	DEMAND COMPONENT			TASID	30,568	14,440	1,111	2,902	9,016	2,241	140	0
19	CUSTOMER COMPONENT			TASIC	40,763	30,154	525	3,898	1,431	171	9	73
20	PA INCOME TAX ADJUSTMENT			TSTA	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT			TSTAD	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION											
23	(2)+(5)+(14)+(17)+(20)			TSTI1	(1,450)	(40,369)	(5,281)	14,912	22,249	5,652	558	618
24	DEMAND COMPONENT			TSTI1D	7,824	(17,863)	(3,570)	4,538	18,110	5,176	528	(3)
25	CUSTOMER COMPONENT			TSTI1C	(9,274)	(22,506)	(1,711)	10,374	4,139	476	30	621
	PA INCOME TAX											
26	.0999 / .9001 X (23)+(20)			TSIT1	(161)	(4,480)	(586)	1,655	2,469	627	62	69
27	DEMAND COMPONENT			TSIT1D	868	(1,983)	(396)	504	2,010	575	59	(0)
28	CUSTOMER COMPONENT			TSIT1C	(1,029)	(2,498)	(190)	1,151	459	53	3	69

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-8	LPEP	ISA	GH	SU/AL	L5-S
1	AT ACTUAL % RATE OF RETURN		RTRA	87.15%	80.56%	11.15%	107.75%	9.78%	1.03%	5.65%
2	RETURN ON RATE BASE		RTNA1	624	116	92	306	1,921	680	10
3	DEMAND COMPONENT		RTNAD	0	0	83	0	1,315	34	0
4	CUSTOMER COMPONENT		RTNAC	624	116	9	306	606	646	10
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)
6	DEMAND COMPONENT		TATD	(4)	0	(10)	0	(1,037)	(255)	0
7	CUSTOMER COMPONENT		TATC	(49)	(6)	(3)	(15)	(350)	(5,283)	(12)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFT11	571	110	79	291	534	(4,838)	(2)
12	DEMAND COMPONENT		TFT11D	(4)	0	73	0	278	(221)	0
13	CUSTOMER COMPONENT		TFT11C	575	110	6	291	256	(4,617)	(2)
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT1	307	59	43	157	288	(2,805)	(1)
15	DEMAND COMPONENT		TFIT1D	(2)	0	39	0	150	(119)	0
16	CUSTOMER COMPONENT		TFIT1C	310	59	3	157	138	(2,486)	(1)
17	ADJ TO PA TAXABLE INCOME		TASI	26	5	4	10	791	4,376	7
18	DEMAND COMPONENT		TASID	0	0	2	0	573	138	0
19	CUSTOMER COMPONENT		TASIC	26	5	2	10	218	4,238	7
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TST11	904	174	126	458	1,612	(3,067)	4
24	DEMAND COMPONENT		TST11D	(6)	0	114	0	1,001	(202)	0
25	CUSTOMER COMPONENT		TST11C	911	174	11	458	611	(2,865)	4
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)		TSIT1	100	19	14	51	179	(340)	0
27	DEMAND COMPONENT		TSIT1D	(1)	0	13	0	111	(22)	0
28	CUSTOMER COMPONENT		TSIT1C	101	19	1	51	68	(318)	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>REVENUE REQUIREMENTS EXCLUDING</b>											
1	RETURN INCOME & GR REC TAX		TXDT	429,281	297,268	8,000	38,539	48,140	12,134	928	922
2	DEMAND COMPONENT		TXDTD	124,601	58,056	4,443	11,620	36,568	10,295	652	3
3	CUSTOMER COMPONENT		TXDTC	304,680	239,212	3,557	26,919	11,572	1,839	276	819
4	RATE OF RETURN-PERCENT		RTRB	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%
5	RETURN ON RATE BASE		RTNB2	72,052	47,576	1,617	7,011	9,777	2,409	148	80
6	DEMAND COMPONENT		RTNBD	28,276	13,260	1,021	2,864	8,278	2,228	139	0
7	CUSTOMER COMPONENT		RTNBC	43,776	34,315	597	4,346	1,498	181	10	80
8	INCOME TAXES		TSF2	(25,641)	(14,283)	(701)	(2,334)	(5,086)	(1,180)	(79)	(25)
9	DEMAND COMPONENT		TSF2D	(16,085)	(7,732)	(579)	(1,519)	(4,703)	(1,118)	(71)	(1)
10	CUSTOMER COMPONENT		TSF2C	(9,555)	(6,551)	(122)	(815)	(384)	(61)	(8)	(23)
11	SUBTOTAL OF ABOVE		SUB32	475,692	330,561	8,916	43,215	52,830	13,364	998	877
12	DEMAND COMPONENT		SUB32D	136,792	63,584	4,885	12,765	40,144	11,405	720	2
13	CUSTOMER COMPONENT		SUB32C	338,900	266,978	4,031	30,450	12,687	1,959	278	875
14	ANNUALIZATION REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
15	DEMAND COMPONENT		ANN1D	1,244	530	12	287	664	(353)	18	(0)
16	CUSTOMER COMPONENT		ANN1C	2,884	2,224	9	685	210	(61)	7	(115)
17	LATE PAY CHARGES		R11	5,888	3,488	32	994	1,004	271	7	0
18	DEMAND COMPONENT		R111D	2,014	671	18	294	763	231	5	0
19	CUSTOMER COMPONENT		R111C	3,872	2,815	14	700	241	40	2	0
20	REVENUE REQTS BEFORE GRT		RRBB	465,862	324,321	8,863	41,249	50,952	13,507	966	992
21	DEMAND COMPONENT		RRBBD	133,532	62,384	4,856	12,185	38,717	11,527	697	2
22	CUSTOMER COMPONENT		RRBBC	332,130	261,937	4,007	29,065	12,236	1,980	269	980
23	GROSS RECEIPTS TAX		GRTA2	29,825	20,726	559	2,710	3,312	838	63	55
24	DEMAND COMPONENT		GRTA2D	8,577	3,987	306	800	2,517	715	45	0
25	CUSTOMER COMPONENT		GRTA2C	21,248	16,739	253	1,909	795	123	17	55
26	TOTAL REVENUE REQUIREMENTS		RRA2	495,487	345,046	9,422	43,959	54,265	14,345	1,028	1,047
27	DEMAND COMPONENT		RRA2D	142,109	66,371	5,162	12,985	41,234	12,242	742	2
28	CUSTOMER COMPONENT		RRA2C	353,378	278,676	4,260	30,974	13,031	2,102	286	1,045

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 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT LEVELS

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>REVENUE REQUIREMENTS EXCLUDING</b>											
1	RETURN INCOME & GR REC TAX			TXDT	574	70	116	70	3,696	18,892	26	
2	DEMAND COMPONENT			TXDTD	6	0	89	0	2,307	562	0	
3	CUSTOMER COMPONENT			TXDTC	569	70	27	70	1,389	18,320	26	
4	RATE OF RETURN-PERCENT			RTRB	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	
5	RETURN ON RATE BASE			RTNB2	28	6	32	11	770	2,581	7	
6	DEMAND COMPONENT			RTNBD	0	0	29	0	527	128	0	
7	CUSTOMER COMPONENT			RTNBC	28	6	3	11	243	2,452	7	
8	INCOME TAXES			TSF2	(15)	0	14	(2)	(350)	(1,598)	(3)	
9	DEMAND COMPONENT			TSF2D	(3)	0	14	0	(298)	(74)	0	
10	CUSTOMER COMPONENT			TSF2C	(12)	0	0	(2)	(52)	(1,523)	(3)	
11	SUBTOTAL OF ABOVE			SUB32	587	76	162	79	4,115	19,865	30	
12	DEMAND COMPONENT			SUB32D	2	0	132	0	2,538	618	0	
13	CUSTOMER COMPONENT			SUB32C	585	76	30	79	1,580	19,248	30	
14	ANNUALIZATION REVENUES			ANN	(11)	(2)	(33)	(41)	190	(93)	1	
15	DEMAND COMPONENT			ANN1D	(0)	0	(27)	0	117	(3)	0	
16	CUSTOMER COMPONENT			ANN1C	(11)	(2)	(6)	(41)	73	(90)	1	
17	LATE PAY CHARGES			R11	0	0	0	0	52	40	0	
18	DEMAND COMPONENT			R111D	0	0	0	0	32	1	0	
19	CUSTOMER COMPONENT			R111C	0	0	0	0	20	39	0	
20	REVENUE REQTS BEFORE GRT			RRBB	598	78	195	120	3,873	19,918	29	
21	DEMAND COMPONENT			RRBBD	2	0	159	0	2,387	618	0	
22	CUSTOMER COMPONENT			RRBBC	596	78	37	120	1,487	19,300	29	
23	GROSS RECEIPTS TAX			GRTA2	37	5	10	5	258	1,246	2	
24	DEMAND COMPONENT			GRTA2D	0	0	8	0	159	39	0	
25	CUSTOMER COMPONENT			GRTA2C	37	5	2	5	99	1,207	2	
26	TOTAL REVENUE REQUIREMENTS			RRA2	635	83	206	125	4,132	21,164	31	
27	DEMAND COMPONENT			RRA2D	2	0	167	0	2,546	656	0	
28	CUSTOMER COMPONENT			RRA2C	633	83	39	125	1,586	20,507	31	

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 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
				Distribution Only							
1	AT SYSTEM % RATE OF RETURN		RTRB	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%
2	RETURN ON RATE BASE		RTNB2	72,052	47,576	1,617	7,011	9,777	2,409	148	80
3	DEMAND COMPONENT		RTNBD	28,276	13,260	1,021	2,664	8,278	2,228	139	0
4	CUSTOMER COMPONENT		RTNBC	43,776	34,315	597	4,346	1,498	181	10	80
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,364)	(74,694)	(2,882)	(11,386)	(18,583)	(4,450)	(283)	(126)
6	DEMAND COMPONENT		TATD	(55,744)	(26,423)	(2,011)	(5,260)	(16,320)	(4,156)	(261)	(2)
7	CUSTOMER COMPONENT		TATC	(63,620)	(48,271)	(851)	(6,106)	(2,263)	(294)	(22)	(124)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI2	(47,316)	(27,118)	(1,245)	(4,355)	(8,806)	(2,041)	(135)	(46)
12	DEMAND COMPONENT		TFTI2D	(27,463)	(13,163)	(990)	(2,596)	(8,042)	(1,928)	(122)	(2)
13	CUSTOMER COMPONENT		TFTI2C	(19,853)	(13,956)	(254)	(1,760)	(765)	(113)	(12)	(44)
	FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)		TFIT2	(25,478)	(14,602)	(670)	(2,345)	(4,742)	(1,099)	(72)	(25)
15	DEMAND COMPONENT		TFIT2D	(14,788)	(7,088)	(533)	(1,398)	(4,330)	(1,038)	(66)	(1)
16	CUSTOMER COMPONENT		TFIT2C	(10,690)	(7,515)	(137)	(948)	(412)	(61)	(7)	(24)
17	ADJ TO PA TAXABLE INCOME		TASI	71,329	44,594	1,636	6,800	10,447	2,412	148	73
18	DEMAND COMPONENT		TASID	30,566	14,440	1,111	2,902	9,016	2,241	140	0
19	CUSTOMER COMPONENT		TASIC	40,763	30,154	525	3,898	1,431	171	9	73
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI2	(1,464)	2,874	(279)	99	(3,101)	(728)	(58)	2
24	DEMAND COMPONENT		TSTI2D	(11,688)	(5,810)	(412)	(1,091)	(3,356)	(725)	(48)	(3)
25	CUSTOMER COMPONENT		TSTI2C	10,224	8,684	133	1,191	254	(3)	(10)	5
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT2	(163)	319	(31)	11	(344)	(81)	(6)	0
27	DEMAND COMPONENT		TSIT2D	(1,297)	(645)	(46)	(121)	(372)	(80)	(5)	(0)
28	CUSTOMER COMPONENT		TSIT2C	1,135	964	15	132	28	(0)	(1)	1

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 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
1	<b>AT SYSTEM % RATE OF RETURN</b>			RTRB	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	
2	RETURN ON RATE BASE		RTNB2	28	6	32	11	770	2,581	7	
3	DEMAND COMPONENT		RTNBD	0	0	29	0	527	128	0	
4	CUSTOMER COMPONENT		RTNBC	28	6	3	11	243	2,452	7	
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)	
6	DEMAND COMPONENT		TATD	(4)	0	(10)	0	(1,037)	(255)	0	
7	CUSTOMER COMPONENT		TATC	(49)	(6)	(3)	(15)	(350)	(5,263)	(12)	
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI2	(25)	(0)	19	(4)	(817)	(2,937)	(5)	
12	DEMAND COMPONENT		TFTI2D	(4)	0	19	0	(510)	(127)	0	
13	CUSTOMER COMPONENT		TFTI2C	(21)	(0)	0	(4)	(107)	(2,811)	(5)	
	FEDERAL INCOME TAX										
14	.35765 X (11)+(8)		TFIT2	(13)	(0)	10	(2)	(332)	(1,582)	(3)	
15	DEMAND COMPONENT		TFIT2D	(2)	0	10	0	(275)	(68)	0	
16	CUSTOMER COMPONENT		TFIT2C	(11)	(0)	0	(2)	(58)	(1,514)	(3)	
17	ADJ TO PA TAXABLE INCOME		TASI	26	5	4	10	791	4,376	7	
18	DEMAND COMPONENT		TASID	0	0	2	0	573	138	0	
19	CUSTOMER COMPONENT		TASIC	26	5	2	10	218	4,238	7	
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0	
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0	
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0	
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI2	(12)	4	34	4	(159)	(143)	(1)	
24	DEMAND COMPONENT		TSTI2D	(6)	0	31	0	(212)	(57)	0	
25	CUSTOMER COMPONENT		TSTI2C	(6)	4	2	4	53	(86)	(1)	
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT2	(1)	0	4	0	(18)	(16)	(0)	
27	DEMAND COMPONENT		TSIT2D	(1)	0	3	0	(23)	(6)	0	
28	CUSTOMER COMPONENT		TSIT2C	(1)	0	0	0	6	(10)	(0)	

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 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdct	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
				Distribution Only							
	<b>REVENUE REQUIREMENTS EXCLUDING</b>										
1	RETURN INCOME & GR REC TAX		TXDT	429,912	297,268	8,000	38,539	48,140	12,134	928	822
2	DEMAND COMPONENT		TXDTD	125,025	58,058	4,443	11,620	36,568	10,295	652	3
3	CUSTOMER COMPONENT		TXDTC	304,887	239,212	3,557	26,919	11,572	1,839	276	819
4	RATE OF RETURN-PERCENT		RTRC	8.80%	5.28%	-3.21%	16.17%	20.07%	20.10%	20.10%	24.31%
5	RETURN ON RATE BASE		RTNC1	162,140	64,367	(1,328)	28,992	50,183	12,385	783	485
6	DEMAND COMPONENT		RTNCD	85,465	17,941	(838)	11,018	42,493	11,455	714	0
7	CUSTOMER COMPONENT		RTNCC	76,675	46,427	(490)	17,974	7,690	930	49	495
8	INCOME TAXES		TSF1	38,251	(2,375)	(2,790)	13,256	23,571	5,895	357	270
9	DEMAND COMPONENT		TSF1D	24,474	(4,413)	(1,897)	4,406	19,563	5,426	337	(1)
10	CUSTOMER COMPONENT		TSF1C	13,777	2,039	(893)	8,850	4,008	470	20	271
11	SUBTOTAL OF ABOVE		SUB33	629,656	359,261	3,882	80,787	121,894	30,415	2,048	1,587
12	DEMAND COMPONENT		SUB33D	234,964	71,584	1,707	27,044	98,624	27,178	1,702	2
13	CUSTOMER COMPONENT		SUB33C	395,339	287,677	2,175	53,743	23,270	3,239	346	1,585
14	ANNUALIZATION REVENUES		ANNP	5,651	3,553	25	1,335	1,293	(565)	30	(108)
15	DEMAND COMPONENT		ANNPD	1,877	708	11	447	1,046	(505)	25	(0)
16	CUSTOMER COMPONENT		ANNPC	3,774	2,845	14	888	247	(60)	5	(108)
17	LATE PAY CHARGES		R11P	6,474	3,834	38	1,093	1,105	298	7	0
18	DEMAND COMPONENT		R111D	2,350	764	16	366	894	266	6	0
19	CUSTOMER COMPONENT		R111C	4,124	3,070	20	727	211	32	1	0
20	REVENUE REQTS BEFORE GRT		RRBC	617,531	351,874	3,821	78,359	119,496	30,682	2,011	1,895
21	DEMAND COMPONENT		RRBCD	230,312	70,112	1,681	26,231	86,684	27,414	1,672	2
22	CUSTOMER COMPONENT		RRBCC	387,220	281,762	2,141	52,128	22,812	3,267	339	1,693
23	GROSS RECEIPTS TAX		GRTA3	39,479	22,525	243	5,065	7,843	1,907	128	99
24	DEMAND COMPONENT		GRTA3D	14,705	4,488	107	1,696	6,184	1,704	107	0
25	CUSTOMER COMPONENT		GRTA3C	24,774	18,037	136	3,370	1,459	203	22	99
26	TOTAL REVENUE REQUIREMENTS		RRA3	657,010	374,399	4,065	83,424	127,138	32,589	2,139	1,794
27	DEMAND COMPONENT		RRA3D	245,017	74,600	1,788	27,927	102,867	29,118	1,778	2
28	CUSTOMER COMPONENT		RRA3C	411,993	299,799	2,277	55,497	24,271	3,470	361	1,792

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 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
	<b>REVENUE REQUIREMENTS EXCLUDING</b>									
1	RETURN INCOME & GR REC TAX		TXDT	574	70	116	70	3,696	18,882	26
2	DEMAND COMPONENT		TXOTD	5	0	89	0	2,307	562	0
3	CUSTOMER COMPONENT		TXDTC	569	70	27	70	1,389	18,320	26
4	RATE OF RETURN-PERCENT		RTRC	43.85%	43.75%	16.48%	107.39%	18.32%	2.76%	20.90%
5	RETURN ON RATE BASE		RTNC1	314	63	136	305	3,606	1,822	37
6	DEMAND COMPONENT		RTNCD	0	0	123	0	2,469	91	0
7	CUSTOMER COMPONENT		RTNCC	314	63	13	305	1,137	1,731	37
8	INCOME TAXES		TSF1	188	41	88	207	1,661	(2,136)	19
9	DEMAND COMPONENT		TSF1D	(3)	0	60	0	1,079	(101)	0
10	CUSTOMER COMPONENT		TSF1C	191	41	7	207	582	(2,035)	19
11	SUBTOTAL OF ABOVE		SUB33	1,076	174	340	582	8,963	18,568	81
12	DEMAND COMPONENT		SUB33D	2	0	292	0	5,855	551	0
13	CUSTOMER COMPONENT		SUB33C	1,074	174	48	582	3,108	18,016	81
14	ANNUALIZATION REVENUES		ANNP	(7)	(1)	(43)	(42)	284	(106)	3
15	DEMAND COMPONENT		ANNPD	(0)	0	(37)	0	186	(3)	0
16	CUSTOMER COMPONENT		ANNPC	(7)	(1)	(6)	(42)	98	(103)	3
17	LATE PAY CHARGES		R11P	0	0	0	0	57	44	0
18	DEMAND COMPONENT		R111D	0	0	0	0	37	1	0
19	CUSTOMER COMPONENT		R111C	0	0	0	0	20	43	0
20	REVENUE REQTS BEFORE GRT		RRBC	1,083	175	383	624	8,622	18,630	78
21	DEMAND COMPONENT		RRBCD	2	0	329	0	5,632	553	0
22	CUSTOMER COMPONENT		RRBCC	1,081	175	54	624	2,990	18,076	78
23	GROSS RECEIPTS TAX		GRTA3	67	11	21	38	562	1,164	5
24	DEMAND COMPONENT		GRTA3D	0	0	18	0	367	35	0
25	CUSTOMER COMPONENT		GRTA3C	67	11	3	38	195	1,130	5
26	TOTAL REVENUE REQUIREMENTS		RRA3	1,150	186	404	660	9,184	19,794	84
27	DEMAND COMPONENT		RRA3D	2	0	347	0	6,000	588	0
28	CUSTOMER COMPONENT		RRA3C	1,148	186	57	660	3,185	19,206	84

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 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
				Distribution Only							
1	AT ACTUAL % RATE OF RETURN			8.80%	5.29%	-3.21%	16.17%	20.07%	20.10%	20.10%	24.31%
2	RETURN ON RATE BASE		RTRC	162,140	64,367	(1,328)	28,992	50,183	12,385	763	495
3	DEMAND COMPONENT		RTNC1	85,465	17,941	(838)	11,018	42,493	11,455	714	0
4	CUSTOMER COMPONENT		RTNCC	76,675	46,427	(490)	17,974	7,690	930	49	495
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,364)	(74,694)	(2,862)	(11,366)	(18,583)	(4,450)	(283)	(126)
6	DEMAND COMPONENT		TATD	(55,744)	(26,423)	(2,011)	(5,260)	(16,320)	(4,156)	(261)	(2)
7	CUSTOMER COMPONENT		TATC	(63,620)	(48,271)	(851)	(6,106)	(2,263)	(294)	(22)	(124)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
11	SUMMARY FOR FEDERAL INCOME										
12	TAX CALCULATION										
13	(2)+(5)+(8)		TFTI3	42,772	(10,327)	(4,190)	17,626	31,800	7,935	480	369
14	DEMAND COMPONENT		TFTI3D	29,726	(8,482)	(2,849)	5,758	26,173	7,299	453	(2)
15	CUSTOMER COMPONENT		TFTI3C	13,046	(1,844)	(1,341)	11,868	5,427	636	27	371
16	FEDERAL INCOME TAX										
17	.35 / .65 X (11)+(8)		TFIT3	23,031	(5,561)	(2,256)	9,491	17,015	4,273	258	199
18	DEMAND COMPONENT		TFIT3D	16,008	(4,567)	(1,534)	3,101	14,093	3,930	244	(1)
19	CUSTOMER COMPONENT		TFIT3C	7,025	(993)	(722)	6,391	2,922	342	15	200
20	ADJ TO PA TAXABLE INCOME		TASI	71,329	44,594	1,636	6,800	10,447	2,412	149	73
21	DEMAND COMPONENT		TASID	30,566	14,440	1,111	2,902	9,016	2,241	140	0
22	CUSTOMER COMPONENT		TASIC	40,763	30,154	525	3,898	1,431	171	9	73
23	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0	0
24	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0	0
25	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0	0
26	SUMMARY FOR PA INCOME										
27	TAX CALCULATION										
28	(2)+(5)+(14)+(17)+(20)		TSTI3	137,133	28,707	(4,810)	33,917	59,062	14,620	887	641
29	DEMAND COMPONENT		TSTI3D	76,296	1,390	(3,272)	11,761	49,282	13,471	837	(3)
30	CUSTOMER COMPONENT		TSTI3C	60,838	27,316	(1,538)	22,157	9,780	1,149	51	644
31	PA INCOME TAX										
32	.0999 / .9001 X (23)+(20)		TSIT3	15,220	3,186	(534)	3,764	6,555	1,623	98	71
33	DEMAND COMPONENT		TSIT3D	8,468	154	(363)	1,305	5,470	1,495	93	(0)
34	CUSTOMER COMPONENT		TSIT3C	6,752	3,032	(171)	2,459	1,085	128	6	71

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT ACTUAL % RATE OF RETURN		RTRC	43.85%	43.75%	16.48%	107.39%	18.32%	2.76%	20.90%
2	RETURN ON RATE BASE		RTNC1	314	83	136	305	3,606	1,822	37
3	DEMAND COMPONENT		RTNCD	0	0	123	0	2,469	91	0
4	CUSTOMER COMPONENT		RTNCC	314	83	13	305	1,137	1,731	37
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)
6	DEMAND COMPONENT		TATD	(4)	0	(10)	0	(1,037)	(255)	0
7	CUSTOMER COMPONENT		TATC	(49)	(6)	(3)	(15)	(350)	(5,263)	(12)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0
11	SUMMARY FOR FEDERAL INCOME									
12	TAX CALCULATION									
13	(2)+(5)+(8)		TFTI3	281	57	123	290	2,219	(3,696)	25
14	DEMAND COMPONENT		TFTI3D	(4)	0	113	0	1,432	(184)	0
15	CUSTOMER COMPONENT		TFTI3C	265	57	10	290	787	(3,532)	25
16	FEDERAL INCOME TAX									
17	.35 / .85 X (11)+(8)		TFIT3	141	31	66	156	1,195	(1,990)	13
18	DEMAND COMPONENT		TFIT3D	(2)	0	61	0	771	(88)	0
19	CUSTOMER COMPONENT		TFIT3C	143	31	5	156	424	(1,902)	13
20	ADJ TO PA TAXABLE INCOME		TASI	26	5	4	10	791	4,376	7
21	DEMAND COMPONENT		TASID	0	0	2	0	573	138	0
22	CUSTOMER COMPONENT		TASIC	26	5	2	10	218	4,238	7
23	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0
24	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0
25	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0
26	SUMMARY FOR PA INCOME									
27	TAX CALCULATION									
28	(2)+(5)+(14)+(17)+(20)		TSTI3	427	93	193	456	4,204	(1,311)	45
29	DEMAND COMPONENT		TSTI3D	(6)	0	176	0	2,776	(115)	0
30	CUSTOMER COMPONENT		TSTI3C	434	93	18	456	1,428	(1,196)	45
31	PA INCOME TAX									
32	.0999 / .9001 X (23)+(20)		TSIT3	47	10	21	51	487	(145)	5
33	DEMAND COMPONENT		TSIT3D	(1)	0	19	0	308	(13)	0
34	CUSTOMER COMPONENT		TSIT3C	48	10	2	51	159	(133)	5

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	REVENUE REQUIREMENTS EXCLUDING	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	RETURN INCOME & GR REC TAX			TXDT	429,912	297,268	8,000	38,539	48,140	12,134	928	822
2	DEMAND COMPONENT			TXDTD	125,025	58,056	4,443	11,620	36,568	10,285	652	3
3	CUSTOMER COMPONENT			TXDTC	304,887	239,212	3,557	26,919	11,572	1,839	276	819
4	RATE OF RETURN-PERCENT			RTRD	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
5	RETURN ON RATE BASE			RTND2	162,162	107,076	3,640	15,778	22,004	5,422	334	179
6	DEMAND COMPONENT			RTNDD	63,639	29,845	2,298	5,996	18,632	5,015	312	0
7	CUSTOMER COMPONENT			RTNDC	98,524	77,231	1,343	9,782	3,372	407	22	179
8	INCOME TAXES			TSF2	38,267	27,915	734	3,884	3,585	957	53	46
9	DEMAND COMPONENT			TSF2D	8,995	4,029	327	844	2,640	858	52	(1)
10	CUSTOMER COMPONENT			TSF2C	29,272	23,886	407	3,040	945	99	1	47
11	SUBTOTAL OF ABOVE			SUB34	629,694	432,259	12,374	58,201	73,729	18,514	1,315	1,047
12	DEMAND COMPONENT			SUB34D	197,659	91,930	7,067	18,460	57,840	16,168	1,017	2
13	CUSTOMER COMPONENT			SUB34C	432,683	340,329	5,306	39,741	15,889	2,345	298	1,045
14	ANNUALIZATION REVENUES			ANNP	5,651	3,553	25	1,335	1,293	(565)	30	(108)
15	DEMAND COMPONENT			ANNPD	1,878	756	14	423	1,014	(493)	23	(0)
16	CUSTOMER COMPONENT			ANNPC	3,773	2,797	11	912	279	(72)	7	(108)
17	LATE PAY CHARGES			R11P	6,474	3,834	36	1,093	1,105	298	7	0
18	DEMAND COMPONENT			R111D	2,353	815	21	347	867	260	5	0
19	CUSTOMER COMPONENT			R111C	4,121	3,019	15	746	238	38	2	0
20	REVENUE REQTS BEFORE GRT			RRBD	617,569	424,872	12,313	55,773	71,331	18,781	1,278	1,155
21	DEMAND COMPONENT			RRBDD	193,003	90,359	7,033	17,690	55,959	16,402	988	2
22	CUSTOMER COMPONENT			RRBDC	424,567	334,513	5,280	38,083	15,372	2,379	290	1,153
23	GROSS RECEIPTS TAX			GRTA4	39,481	27,102	776	3,649	4,623	1,161	82	66
24	DEMAND COMPONENT			GRTA4D	12,366	5,764	443	1,157	3,627	1,014	64	0
25	CUSTOMER COMPONENT			GRTA4C	27,115	21,338	333	2,492	996	147	19	66
26	TOTAL REVENUE REQUIREMENTS			RRA4	657,051	451,974	13,089	59,422	75,954	19,942	1,360	1,221
27	DEMAND COMPONENT			RRA4D	205,369	96,123	7,476	18,848	59,585	17,415	1,052	2
28	CUSTOMER COMPONENT			RRA4C	451,682	355,851	5,613	40,574	16,368	2,526	309	1,219

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT RPROPOSED RATE LEVELS

Line No.	Input Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
<b>REVENUE REQUIREMENTS EXCLUDING</b>										
1		TXDT	574	70	116	70	3,896	18,882	28	
2		TXDTD	5	0	89	0	2,307	562	0	
3		TXDTC	589	70	27	70	1,389	18,320	28	
4		RTRD	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	
5		RTND2	63	13	73	25	1,732	5,808	16	
6		RTNDD	0	0	66	0	1,186	289	0	
7		RTNDC	63	13	7	25	546	5,519	16	
8		TSF2	10	5	43	8	332	691	3	
9		TSF2D	(3)	0	40	0	169	40	0	
10		TSF2C	13	5	3	8	163	652	3	
11		SUB34	647	88	231	103	5,780	25,382	45	
12		SUB34D	2	0	194	0	3,662	891	0	
13		SUB34C	645	88	37	103	2,098	24,491	45	
14		ANNP	(7)	(1)	(43)	(42)	284	(106)	3	
15		ANNPD	(0)	0	(36)	0	181	(4)	0	
16		ANNPC	(7)	(1)	(7)	(42)	103	(102)	3	
17		R11P	0	0	0	0	57	44	0	
18		R11D	0	0	0	0	36	2	0	
19		R11C	0	0	0	0	21	42	0	
20		RRBD	654	89	274	145	5,419	25,444	42	
21		RRBDD	2	0	230	0	3,445	893	0	
22		RRBDC	652	89	44	145	1,974	24,551	42	
23		GRTA4	41	6	15	6	361	1,591	3	
24		GRTA4D	0	0	12	0	230	56	0	
25		GRTA4C	40	6	2	6	132	1,538	3	
26		RRA4	695	94	289	152	5,781	27,035	45	
27		RRA4D	2	0	242	0	3,675	949	0	
28		RRA4C	692	94	46	152	2,106	26,086	45	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	Pa Jurisdct	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
				Distribution							
			Only								
1	AT SYSTEM % RATE OF RETURN		RTRD	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
2	RETURN ON RATE BASE		RTND2	162,162	107,076	3,640	15,778	22,004	5,422	334	179
3	DEMAND COMPONENT		RTNDD	63,639	29,845	2,298	5,996	18,632	5,015	312	0
4	CUSTOMER COMPONENT		RTNDC	98,524	77,231	1,343	9,782	3,372	407	22	179
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,364)	(74,694)	(2,862)	(11,366)	(18,583)	(4,450)	(283)	(126)
6	DEMAND COMPONENT		TATD	(55,744)	(26,423)	(2,011)	(5,260)	(16,320)	(4,156)	(261)	(2)
7	CUSTOMER COMPONENT		TATC	(63,620)	(48,271)	(851)	(6,106)	(2,263)	(294)	(22)	(124)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI4	42,794	32,382	778	4,412	3,421	972	51	53
12	DEMAND COMPONENT		TFTI4D	7,900	3,422	287	736	2,312	859	51	(2)
13	CUSTOMER COMPONENT		TFTI4C	34,895	28,960	492	3,676	1,109	113	(0)	55
	FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)		TFIT4	23,043	17,436	419	2,376	1,842	524	27	29
15	DEMAND COMPONENT		TFIT4D	4,254	1,842	154	396	1,245	463	28	(1)
16	CUSTOMER COMPONENT		TFIT4C	18,789	15,594	265	1,979	597	61	(0)	30
17	PA INCOME TAX ADJUSTMENT		TSTA	71,329	44,594	1,636	6,800	10,447	2,412	149	73
18	DEMAND COMPONENT		TSTAD	30,566	14,440	1,111	2,902	9,016	2,241	140	0
19	CUSTOMER COMPONENT		TSTAC	40,763	30,154	525	3,898	1,431	171	9	73
20	ADJ TO PA TAXABLE INCOME		TASI	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TASID	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI4	137,167	94,412	2,833	13,588	15,709	3,908	228	155
24	DEMAND COMPONENT		TSTI4D	42,717	19,704	1,552	4,035	12,572	3,563	219	(3)
25	CUSTOMER COMPONENT		TSTI4C	94,451	74,708	1,281	9,553	3,137	345	8	158
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT4	15,224	10,479	314	1,508	1,744	434	25	17
27	DEMAND COMPONENT		TSIT4D	4,741	2,187	172	448	1,395	395	24	(0)
28	CUSTOMER COMPONENT		TSIT4C	10,483	8,292	142	1,060	348	38	1	18

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT SYSTEM % RATE OF RETURN		RTRD	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
2	RETURN ON RATE BASE		RTND2	63	13	73	25	1,732	5,808	16
3	DEMAND COMPONENT		RTNDD	0	0	66	0	1,186	289	0
4	CUSTOMER COMPONENT		RTNDC	63	13	7	25	546	5,519	16
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(53)	(6)	(13)	(15)	(1,387)	(5,518)	(12)
6	DEMAND COMPONENT		TATD	(4)	0	(10)	0	(1,037)	(255)	0
7	CUSTOMER COMPONENT		TATC	(49)	(6)	(3)	(15)	(350)	(5,263)	(12)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFTI4	10	7	60	10	345	290	4
12	DEMAND COMPONENT		TFTI4D	(4)	0	56	0	149	34	0
13	CUSTOMER COMPONENT		TFTI4C	14	7	4	10	196	256	4
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT4	5	4	32	5	186	156	2
15	DEMAND COMPONENT		TFIT4D	(2)	0	30	0	80	18	0
16	CUSTOMER COMPONENT		TFIT4C	8	4	2	5	106	138	2
17	PA INCOME TAX ADJUSTMENT		TSTA	26	5	4	10	791	4,376	7
18	DEMAND COMPONENT		TSTAD	0	0	2	0	573	138	0
19	CUSTOMER COMPONENT		TSTAC	26	5	2	10	218	4,238	7
20	ADJ TO PA TAXABLE INCOME		TASI	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TASID	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TSTI4	41	15	96	25	1,322	4,822	13
24	DEMAND COMPONENT		TSTI4D	(6)	0	87	0	802	191	0
25	CUSTOMER COMPONENT		TSTI4C	48	15	8	25	520	4,632	13
	PA INCOME TAX									
26	.0999 / .0001 X (23)+(20)		TSIT4	5	2	11	3	147	535	1
27	DEMAND COMPONENT		TSIT4D	(1)	0	10	0	89	21	0
28	CUSTOMER COMPONENT		TSIT4C	5	2	1	3	58	514	1

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

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

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

As indicated in the preface, PPL Electric submits that, for its system, demand-related primary and secondary distribution costs should be allocated by the class maximum demand 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.

In response to the Commission's filing regulations at Regulations IV-E-1, PPL Electric has made a cost allocation study at present and proposed rate levels in addition to the Section III and IV studies. The results of these studies using the average and excess demand allocation method are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit on page 166.

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES AT PRESENT RATE LEVELS											
SALES OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	R11	5,886	3,486	32	994	1,004	271	7	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	501,304	297,406	3,545	62,454	85,186	22,144	1,764	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJD SALE OF ELECT		ARTT	505,432	300,160	3,566	63,426	86,060	21,730	1,789	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	10,130	483	1,691	3,684	974	63	9
10.	TOTAL OPERATING REVENUES		ROT	523,208	310,290	4,049	65,117	89,744	22,704	1,852	1,668
OPERATING EXPENSES											
OPERATING AND MAINTENANCE EXPENSES											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,950	2,818	11,844	18,544	5,092	325	138
13	OTHER OPER & MAINT EXPENSES		EE0T	182,129	138,854	2,598	15,058	15,571	4,061	437	552
14	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,804	5,416	26,902	34,115	9,153	762	690
DEPRECIATION EXPENSE											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,713	1,675	7,416	10,665	2,478	157	89
17	OTHER DEPREC EXP		ED0T	15,499	10,753	299	1,517	1,764	423	26	11
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE											
18	AMORTIZATION EXPENSE		ED00A	93,905	60,466	1,974	8,933	12,429	2,901	183	100
TAXES											
19	CAPITAL STOCK PRESENT LEVEL		ET1	5,567	3,598	125	538	822	209	14	5
20	OTHER OTHER TAXES		ET001	9,200	6,313	186	902	1,127	278	18	6
21	DEFERRED INCOME TAXES		TXTA	30,462	20,162	623	2,915	3,993	985	69	30
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,090)	(52)	(182)	(397)	(105)	(7)	(1)
23	GROSS RECEIPTS TAX		TXG	29,821	17,709	210	3,742	5,078	1,282	106	98
24	TOTAL PA INCOME TAX		TSIT1	(170)	(4,470)	(561)	1,682	2,437	591	56	69
25	TOTAL FED INC TAX		TFTX	(25,502)	(29,700)	(2,328)	2,940	4,014	996	123	191
26	TOTAL TAXES		TFIT1	47,465	12,522	(1,795)	12,537	17,074	4,236	379	398
27	TOTAL OPERATING EXPENSES		TEXP1	451,206	290,792	5,595	48,372	63,618	18,290	1,324	1,188
28	RETURN (LN 11 - 36)		PRERTM	72,002	19,498	(1,546)	16,745	26,126	6,414	528	480
29	TOTAL RATE BASE		RBX	1,842,747	1,215,343	40,251	178,108	252,018	63,488	4,061	2,032
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	3.91%	1.60%	-3.84%	9.40%	10.37%	10.10%	13.00%	23.62%
31	CLASS RATE IN % OF TOTAL		PRCLR1	100.00%	41.06%	-98.30%	240.62%	265.32%	258.56%	332.75%	604.56%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2004  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	R11	0	0	0	0	52	40	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	1,717	283	314	662	6,274	17,745	36
7	ANNUALIZATION PRESENT REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,706	281	281	621	6,464	17,652	37
9	OTHER OPERATING REVENUES		ROOT	3	1	22	1	247	468	1
10	TOTAL OPERATING REVENUES		ROT	1,709	282	303	622	6,711	18,120	38
OPERATING EXPENSES										
OPERATING AND MAINTENENCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,396	8,494	12
13	OTHER OPER & MAINT EXPENSES		EE0T	473	54	77	32	1,142	3,207	5
14	TOTAL OPER & MAINT EXPENSES		EE00	521	63	101	52	2,538	11,701	17
DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	3	12	821	5,331	8
17	OTHER DEPREC EXP		ED0T	3	0	6	2	136	554	0
TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE		ED00A	34	6	9	14	957	5,885	8
TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	2	0	3	1	61	187	0
20	OTHER OTHER TAXES		ET001	2	0	5	0	85	276	0
21	DEFERRED INCOME TAXES		TXTA	18	2	22	4	298	1,326	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(26)	(51)	0
23	GROSS RECEIPTS TAX		TXG	101	17	17	37	381	1,041	2
24	TOTAL PA INCOME TAX		TSIT1	100	19	14	51	182	(338)	0
25	TOTAL FED INC TAX		TFTX	307	59	42	157	300	(2,597)	(1)
26	TOTAL TAXES		TFIT1	530	97	101	250	1,281	(156)	3
27	TOTAL OPERATING EXPENSES		TEXP1	1,085	166	211	316	4,776	17,430	28
28	RETURN (LN 11 - 36)		PRERTM	624	116	92	306	1,935	690	10
29	TOTAL RATE BASE		RBX	716	145	831	283	19,537	65,757	176
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	87.15%	80.00%	11.07%	108.13%	9.90%	1.05%	5.68%
31	CLASS RATE IN % OF TOTAL		PRCLR1	2230.45%	2047.44%	283.34%	2767.30%	253.48%	26.86%	145.41%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc P23	Output	Pa Jurisdct Distribution Only avg & excess FTY2004	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		657,783	374,883	4,081	83,476	127,283	32,623	2,141	1,793
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			657,783	374,883	4,081	83,476	127,283	32,623	2,141	1,793
5	LATE PAY CHARGES PROPOSED		RRTP	6,474	3,834	36	1,093	1,105	298	7	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTTP	664,237	378,717	4,117	84,569	128,388	32,921	2,148	1,793
7	ANNUALIZATION PROPOSED REVS		ANNP	5,651	3,553	25	1,335	1,293	(565)	30	(108)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	669,888	382,270	4,142	85,904	129,681	32,356	2,178	1,685
9	OTHER OPERATING REVENUES		ROOT	17,776	10,130	483	1,691	3,684	974	63	9
10	TOTAL OPERATING REVENUES		ROTP	687,664	392,400	4,625	87,595	133,365	33,330	2,241	1,694
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,950	2,818	11,844	18,544	5,092	325	138
13	OTHER OPER & MAINT EXPENSES		EEOT	182,129	138,854	2,598	15,058	15,571	4,061	437	552
14	TOTAL OPER & MAINT EXPENSES		EE00	309,836	217,804	5,416	26,902	34,115	9,153	762	690
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,713	1,675	7,418	10,665	2,478	157	89
17	OTHER DEPRECIATION EXPENSE		EDOT	15,499	10,753	299	1,517	1,764	423	26	11
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	93,905	60,466	1,974	8,933	12,429	2,901	183	100
19	TAXES										
20	CAPITAL STOCK PROP LEVEL		ET1P	5,267	3,404	119	509	778	197	13	5
21	OTHER-W/O CAP STOCK		ET001	10,131	6,870	209	991	1,302	325	21	6
22	DEFERRED INCOME TAXES		PRXTA	30,462	20,948	644	3,025	4,113	1,014	71	31
23	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,090)	(52)	(182)	(397)	(105)	(7)	(1)
24	GROSS RECEIPTS TAX		TXG	39,523	22,554	244	5,068	7,651	1,909	129	99
25	TOTAL PA INCOME TAX		TSIT1	15,227	3,212	(509)	3,789	6,524	1,586	93	71
26	TOTAL FED INC TAX		TFIT1	23,052	(5,473)	(2,161)	9,584	16,904	4,135	237	199
27	TOTAL TAXES		TFIT1	121,749	49,639	(1,527)	22,674	36,755	9,032	555	409
28	TOTAL OPERATING EXPENSES		TEXP1	525,490	327,909	5,863	58,509	83,299	21,086	1,500	1,199
29	RETURN (LN 11 - 36)		PRERTN	162,174	64,491	(1,238)	29,086	50,066	12,244	741	495
30	TOTAL RATE BASE		RBX	1,842,747	1,215,343	40,251	178,108	252,018	63,488	4,061	2,032
31	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.80%	5.31%	-3.08%	16.33%	19.87%	19.29%	18.25%	24.38%
32	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	40.92%	-98.21%	240.41%	265.22%	258.31%	332.48%	604.09%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc P23	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,152	185	404	661	9,193	19,805	83
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	1,152	185	404	661	9,193	19,805	83
5	LATE PAY CHARGES PROPOSED		R11P	0	0	0	0	57	44	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTTP	1,152	185	404	661	9,250	19,849	83
7	ANNUALIZATION PROPOSED REVS		ANNP	(7)	(1)	(43)	(42)	284	(106)	3
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	1,145	184	361	619	9,534	19,743	86
9	OTHER OPERATING REVENUES		ROOT	3	1	22	1	247	468	1
10	TOTAL OPERATING REVENUES		ROTP	1,148	185	383	620	9,781	20,211	87
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENANCE EXPENSES</b>										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,396	8,494	12
13	OTHER OPER & MAINT EXPENSES		EEOT	473	54	77	32	1,142	3,207	5
14	TOTAL OPER & MAINT EXPENSES		EE00	521	63	101	52	2,538	11,701	17
<b>DEPRECIATION EXPENSE</b>										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	3	12	821	5,331	8
17	OTHER DEPRECIATION EXPENSE		EDOT	3	0	6	2	136	554	0
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	34	6	9	14	957	5,885	8
<b>TAXES</b>										
19	CAPITAL STOCK PROP LEVEL		ET1P	2	0	3	1	58	177	0
20	OTHER-W/O CAP STOCK		ET001	2	0	6	0	97	300	0
21	DEFERRED INCOME TAXES		TXTA	18	2	23	4	307	1,357	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(2)	0	(26)	(51)	0
23	GROSS RECEIPTS TAX		TXG	68	11	21	37	563	1,165	5
24	TOTAL PA INCOME TAX		TSIT1	48	10	21	51	470	(143)	5
25	TOTAL FED INC TAX		TFTX	141	30	68	156	1,207	(1,981)	13
26	TOTAL TAXES		TFIT1	279	53	137	249	2,687	793	25
27	TOTAL OPERATING EXPENSES		TEXP1	834	122	247	315	6,182	16,379	50
28	RETURN (LN 11 - 36)		PRERTN	314	63	136	305	3,619	1,832	37
29	TOTAL RATE BASE		RBX	716	145	631	283	19,537	65,757	176
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	43.85%	43.45%	16.37%	107.77%	18.52%	2.79%	21.02%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2228.90%	2046.04%	283.12%	2765.47%	253.20%	26.85%	145.27%

PPL ELECTIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Aloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>RATE BASE</b>											
<b>PLANT IN SERVICE</b>											
1	TRANSMISSION		P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	3,088,523	1,980,035	68,146	299,105	451,847	113,899	7,273	2,477
3	GENERAL & INTANGIBLE		P0T1	338,392	239,682	6,355	33,401	36,664	8,909	573	190
4	TOTAL-PLANT IN SERVICE		P00	3,426,915	2,219,717	74,501	332,506	488,511	122,808	7,846	2,667
<b>DEPRECIATION RESERVE</b>											
5	TRANSMISSION		A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	1,158,243	745,662	23,834	112,723	158,371	39,045	2,513	448
7	GENERAL PLANT		A88	120,391	85,273	2,261	11,883	13,044	3,169	203	68
8	INTANGIBLE PLANT		A95	8,457	5,990	159	835	916	222	15	5
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,287,091	836,925	26,254	125,441	172,331	42,436	2,731	521
10	TOTAL NET PLANT IN SERVICE		P01	2,139,824	1,382,792	48,247	207,065	316,180	80,172	5,115	2,146
11	SUBRACTIVE ADJUSTMENTS		PLDED	340,366	193,419	9,085	33,045	72,138	18,816	1,183	149
12	ADDITIVE ADJUSTMENTS		PLADD	2,201	1,411	49	213	322	81	5	2
13	TOTAL NET ORIG COST RATE BASE		NOP	1,801,659	1,190,784	39,211	174,233	244,366	61,437	3,927	1,999
14	WORKING CAPITAL		W00	41,088	24,559	1,040	3,875	7,652	2,051	134	33
15	TOTAL RATE BASE		RBX	1,842,747	1,215,343	40,251	178,108	252,018	63,488	4,061	2,032

PPL ELECTIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>RATE BASE</b>										
<b>PLANT IN SERVICE</b>										
1	TRANSMISSION		P20	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	861	174	2,555	348	33,284	128,510	211
3	GENERAL & INTANGIBLE		P0T1	63	12	199	25	2,838	9,468	15
4	<b>TOTAL-PLANT IN SERVICE</b>		P00	924	186	2,754	371	36,122	137,978	228
<b>DEPRECIATION RESERVE</b>										
5	TRANSMISSION		A20	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	156	32	1,467	63	11,375	62,520	38
7	GENERAL PLANT		A88	22	4	71	9	1,011	3,369	5
8	INTANGIBLE PLANT		A95	2	0	5	1	71	237	0
9	<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>		A00	180	36	1,543	73	12,457	66,126	43
10	<b>TOTAL NET PLANT IN SERVICE</b>		P01	744	150	1,211	298	23,665	71,852	183
11	SUBTRACTIVE ADJUSTMENTS		PLDED	44	8	420	18	4,679	7,344	10
12	ADDITIVE ADJUSTMENTS		PLADD	1	0	2	0	24	91	0
13	<b>TOTAL NET ORIG COST RATE BASE</b>		NOP	701	142	793	280	19,010	64,599	173
14	WORKING CAPITAL		W00	15	3	38	3	527	1,158	3
15	<b>TOTAL RATE BASE</b>		RBX	716	145	831	283	19,537	65,757	176

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>I CUSTOMERS, WEIGHTED</b>												
<b>A-EXPRESSED IN \$1,000</b>												
1	METER INVESTMENT	CW1			244,958	175,371	7,305	21,824	28,114	5,808	269	2,474
2	ALLOCATOR			RCW1	100.00%	71.593%	2.982%	8.909%	10.662%	2.289%	0.110%	1.010%
3	METER READING EXPENSE	CW2			10,417,861	9,027,502	112,400	1,074,169	167,330	6,790	270	740
4	ALLOCATOR			RCW2	100.00%	86.653%	1.079%	10.311%	1.606%	0.085%	0.003%	0.007%
5	LATE PAYMENTS	CW4			5,886	3,486	32	994	1,004	271	7	0
6	ALLOCATOR			RCW4	100.00%	59.225%	0.544%	16.888%	17.057%	4.604%	0.119%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			19,325	16,499	62	797	954	210	162	133
8	ALLOCATOR			RCW5	100.00%	85.376%	0.321%	4.124%	4.937%	1.087%	0.838%	0.688%
9	CUSTOMER DEPOSITS	CW6			15,040	10,074	79	1,977	2,467	341	0	20
10	ALLOCATOR			RCW6	100.00%	66.982%	0.525%	13.145%	16.403%	2.267%	0.000%	0.133%
11	CUSTOMER ADVANCES	CW7			158,416	0	0	137,064	21,352	0	0	0
12	ALLOCATOR			RCW7	100.00%	0.000%	0.000%	86.522%	13.478%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>												
13	LINE TRANSFORMERS, CUST COMP	CW8			1,405,153	1,166,954	14,244	172,481	44,964	0	0	0
14	ALLOCATOR			RCW8	100.00%	83.048%	1.014%	12.275%	3.200%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			1,385,635	1,169,970	14,268	161,373	35,433	0	0	0
16	ALLOCATOR			RCW9	100.00%	84.436%	1.030%	11.648%	2.557%	0.000%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>												
17	END OF YEAR CUSTOMERS	C10			1,330,589	1,151,910	14,342	137,064	21,352	866	34	95
18	ALLOCATOR			RC10	100.00%	86.572%	1.078%	10.301%	1.606%	0.065%	0.003%	0.007%
19	SECONDARY CUSTOMERS	C30			1,329,549	1,151,910	14,342	137,064	21,352	0	0	0
20	ALLOCATOR			RC30	100.00%	86.638%	1.079%	10.309%	1.606%	0.000%	0.000%	0.000%
<b>III DEMANDS (1,000 KWH)</b>												
21	TRANSMISSION LEVEL DEMANDS	D10			6,884,001	2,544,614	178,723	495,168	1,608,135	873,911	56,649	531,240
22	ALLOCATOR			RD10	100.00%	36.965%	2.596%	7.193%	23.361%	12.695%	0.823%	7.717%
23	PRIMARY LEVEL DEMANDS	D20			5,880,129	2,544,614	178,723	495,168	1,608,135	873,911	56,649	0
24	ALLOCATOR			RD20	100.00%	43.275%	3.039%	8.421%	27.349%	14.862%	0.963%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			5,502,927	2,819,810	217,071	566,500	1,760,092	0	0	0
26	ALLOCATOR			RD30	100.00%	51.241%	3.945%	10.295%	31.984%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			5,475,486	2,819,810	217,071	566,500	1,760,092	0	0	0
28	ALLOCATOR			RD30K	100.00%	51.499%	3.964%	10.346%	32.145%	0.000%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>												
29	AREA LIGHTING ONLY	K403			1	0	0	0	0	0	0	0
30	ALLOCATOR			RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405			1	0	0	0	0	0	0	0
32	ALLOCATOR			RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407			1	0	0	0	0	0	0	0
34	ALLOCATOR			RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			1	1	0	0	0	0	0	0
36	ALLOCATOR			RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>V ENERGY</b>												
37	MWH SALES UNANNUALIZED	ES15			36,689,129	12,899,883	399,999	2,034,025	8,732,335	5,567,372	404,108	3,348,588
38	ALLOCATOR			RES15	100.00%	35.161%	1.090%	5.544%	23.802%	15.174%	1.101%	9.127%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2004  
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>I CUSTOMERS, WEIGHTED</b>											
<b>A-EXPRESSED IN \$1,000</b>											
1	METER INVESTMENT	CW1			861	175	89	346	4,312	0	210
2	ALLOCATOR			RCW1	0.351%	0.071%	0.036%	0.141%	1.760%	0.000%	0.086%
3	METER READING EXPENSE	CW2			260	30	10	10	28,300	0	50
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.272%	0.000%	0.000%
5	LATE PAYMENTS	CW4			0	0	0	0	52	40	0
6	ALLOCATOR			RCW4	0.000%	0.000%	0.000%	0.000%	0.883%	0.880%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			223	0	0	0	29	256	0
8	ALLOCATOR			RCW5	1.154%	0.000%	0.000%	0.000%	0.150%	1.325%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	0	60	22	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	0.000%	0.399%	0.146%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>											
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,267	1,243	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.375%	0.088%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,591	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.331%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>											
17	END OF YEAR CUSTOMERS	C10			33	4	1	1	3,611	1,270	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.271%	0.095%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,611	1,270	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.272%	0.096%	0.000%
<b>III DEMANDS (1,000 KWH)</b>											
21	TRANSMISSION LEVEL DEMANDS	D10			281,896	79,897	25,769	75,766	98,811	24,318	9,304
22	ALLOCATOR			RD10	4.085%	1.161%	0.374%	1.101%	1.432%	0.353%	0.135%
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	98,811	24,318	0
24	ALLOCATOR			RD20	0.000%	0.000%	0.000%	0.000%	1.677%	0.414%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	112,013	27,441	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	2.036%	0.499%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	112,013	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	2.046%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>											
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>V ENERGY</b>											
37	MWH SALES UNANNUALIZED	ES15			1,944,598	511,847	72,000	242,640	413,115	111,595	7,024
38	ALLOCATOR			RES15	5.300%	1.395%	0.196%	0.661%	1.126%	0.304%	0.019%

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

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

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

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 December 31, 2004, the results of an analysis of the accounts as of December 31, 2003 were applied to the December 31, 2004 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.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY  
 FUNCTIONALIZATION OF PLANT IN SERVICE  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>PLANT IN SERVICE</u>
1	INTANGIBLE PLANT	Q95	301-303	22,392
2	TRANSMISSION PLANT TRANSMISSION FUNCTION	Q20	350-359	975,327
3	DISTRIBUTION PLANT LAND		360.2	10,983
4	LAND RIGHTS		360.4	56,890
5	STRUCTURES & IMPROVEMENTS		361	24,499
6	STATION EQUIPMENT		362	243,642
7	POLES, TOWERS AND FIXTURES		364.0	685,372
8	OVERHEAD CONDUCTORS & DEVICES		365	536,718
9	UNDERGROUND CONDUIT		366	114,911
10	UNDERGROUND CONDUCTORS & DEVICES		367	286,456
11	LINE TRANSFORMERS		368	335,902
12	SERVICES		369	468,085
13	METERS		370	245,495
14	AREA LIGHTING FIXTURES		371	5,590
15	STREET LIGHTING		373	78,593
16	TOTAL DISTRIBUTION PLANT			3,091,137
17	GENERAL PLANT	Q88	389-399	335,346
18	TOTAL ELECTRIC PLANT IN SERVICE			4,424,202

Line No.

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

	SUBFUNCTION	TOTAL	LAND Acct 360.2	LAND RIGHTS Acct 360.4	STRUCTURES AND IMPROVEMENTS Acct 361	STATION EQUIPMENT Acct 382
	DISTRIBUTION PLANT					
	SUBSTATIONS					
1	PRIMARY		79.72	0.65	97.62	98.48
2	SECONDARY		1.84	(0.00)	2.38	1.54
3	TOTAL SUBSTATIONS		<u>81.56</u>	<u>0.65</u>	<u>100.00</u>	<u>100.00</u>
	OVERHEAD LINES					
4	PRIMARY		5.50	29.66		
5	SECONDARY DEMAND COMPONENT		4.81	25.92		
6	SECONDARY CUSTOMER COMPONENT		7.58	40.85		
7	STREET & AREA LIGHTING		0.54	2.91		
8	TOTAL OVERHEAD LINES		<u>18.44</u>	<u>99.35</u>		
	UNDERGROUND LINES					
9	PRIMARY					
10	SECONDARY DEMAND COMPONENT					
11	SECONDARY CUSTOMER COMPONENT					
12	TOTAL UNDERGROUND LINES					
	LINE TRANSFORMERS					
13	DEMAND COMPONENT					
14	CUSTOMER COMPONENT					
15	TOTAL LINE TRANSFORMERS					
	SERVICES					
16	DEMAND COMPONENT					
17	CUSTOMER COMPONENT					
18	TOTAL SERVICES					
19	METERS					
20	AREA LIGHTING FIXTURES					
21	STREET LIGHTING					
22	TOTAL		<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

SUBFUNCTION	POLES, TOWERS & FIXTURES Acct 364	OVERHEAD CONDUCTORS & DEVICES Acct 365	UNDERGROUND CONDUIT Acct 366	UNDERGROUND CONDUCTORS & DEVICES Acct 367
DISTRIBUTION PLANT				
23	SUBSTATIONS			
24	PRIMARY			
25	SECONDARY			
TOTAL SUBSTATIONS				
26	OVERHEAD LINES			
27	PRIMARY	30.85	28.57	
28	SECONDARY DEMAND COMPONENT	25.50	26.86	
29	SECONDARY CUSTOMER COMPONENT	38.44	44.57	
30	STREET & AREA LIGHTING	5.21	0.00	
TOTAL OVERHEAD LINES		100.00	100.00	
31	UNDERGROUND LINES			
32	PRIMARY		19.16	19.16
33	SECONDARY DEMAND COMPONENT		41.66	41.66
34	SECONDARY CUSTOMER COMPONENT		39.18	39.18
TOTAL UNDERGROUND LINES			100.00	100.00
35	LINE TRANSFORMERS			
36	DEMAND COMPONENT			
37	CUSTOMER COMPONENT			
TOTAL LINE TRANSFORMERS				
38	SERVICES			
39	DEMAND COMPONENT			
40	CUSTOMER COMPONENT			
TOTAL SERVICES				
41	METERS			
42	METERS			
43	AREA LIGHTING FIXTURES			
44	STREET LIGHTING			
TOTAL		100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2003

SUBFUNCTION	LINE TRANSFORMER: Acct. 368	SERVICES Acct. 369	METERS Acct. 370	AREA LIGHTING FIXTURES Acct. 371	STREET LIGHTING Acct. 373
DISTRIBUTION PLANT					
SUBSTATIONS					
PRIMARY					
SECONDARY					
TOTAL SUBSTATIONS					
OVERHEAD LINES					
PRIMARY					
SECONDARY DEMAND COMPONENT					
45 SECONDARY CUSTOMER COMPONENT					
46 STREET & AREA LIGHTING					
47 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 TOTAL UNDERGROUND LINES					
52 LINE TRANSFORMERS					
53 DEMAND COMPONENT	30.13				
54 CUSTOMER COMPONENT	69.87				
55 TOTAL LINE TRANSFORMERS	100.00				
56 SERVICES					
57 DEMAND COMPONENT		1.59			
58 CUSTOMER COMPONENT		98.41			
59 TOTAL SERVICES		100.00			
60 METERS			100.00		
61 AREA LIGHTING FIXTURES				100.00	
62 STREET LIGHTING					100.00
63 TOTAL	100.00	100.00	100.00	100.00	100.00

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

SUBFUNCTION	Invol	TOTAL	LAND Acct 360.2	LAND RIGHTS Acct 360.4	STRUCTURES AND IMPROVEMENTS Acct 381	STATION EQUIPMENT Acct 362
DISTRIBUTION PLANT						
SUBSTATIONS						
1	PRIMARY Q28	272,932	8,756	370	23,916	239,890
2	SECONDARY Q29	4,537	202	0	583	3,752
3	TOTAL SUBSTATIONS	<u>277,469</u>	<u>8,958</u>	<u>370</u>	<u>24,499</u>	<u>243,642</u>
OVERHEAD LINES						
4	PRIMARY Q32	382,255	604	16,874		
5	SECONDARY DEMAND COMPONENT Q33D	334,207	528	14,746		
6	SECONDARY CUSTOMER COMPONENT Q33C	526,751	834	23,245		
7	STREET & AREA LIGHTING Q34	37,422	59	1,655		
8	TOTAL OVERHEAD LINES	<u>1,280,635</u>	<u>2,025</u>	<u>56,520</u>		
UNDERGROUND LINES						
9	PRIMARY Q36	76,902				
10	SECONDARY DEMAND COMPONENT Q37D	167,210				
11	SECONDARY CUSTOMER COMPONENT Q37C	157,255				
12	TOTAL UNDERGROUND LINES	<u>401,367</u>				
LINE TRANSFORMERS						
13	DEMAND COMPONENT Q38D	101,207				
14	CUSTOMER COMPONENT Q38C	234,695				
15	TOTAL LINE TRANSFORMERS	<u>335,902</u>				
SERVICES						
16	DEMAND COMPONENT Q39D	7,411				
17	CUSTOMER COMPONENT Q39C	458,674				
18	TOTAL SERVICES	<u>466,085</u>				
19	METERS Q43	245,495				
20	AREA LIGHTING FIXTURES Q46	5,590				
21	STREET LIGHTING Q47	78,593				
22	TOTAL	<u>3,091,136</u>	<u>10,983</u>	<u>56,890</u>	<u>24,499</u>	<u>243,642</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES <u>Acct 384</u>	OVERHEAD INDUCTORS & DEVIC <u>Acct 385</u>	UNDERGROUND CONDUIT <u>Acct 386</u>	UNDERGROUND INDUCTORS & DEVICES <u>Acct 387</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
23	PRIMARY			
24	SECONDARY			
25	TOTAL SUBSTATIONS			
OVERHEAD LINES				
26	PRIMARY	211,437	153,340	
27	SECONDARY DEMAND COMPONENT	174,770	144,163	
28	SECONDARY CUSTOMER COMPONENT	263,457	239,215	
29	STREET & AREA LIGHTING	35,708	0	
30	TOTAL OVERHEAD LINES	<u>685,372</u>	<u>536,718</u>	
UNDERGROUND LINES				
31	PRIMARY		22,017	54,885
32	SECONDARY DEMAND COMPONENT		47,872	119,338
33	SECONDARY CUSTOMER COMPONENT		45,022	112,233
34	TOTAL UNDERGROUND LINES		<u>114,911</u>	<u>286,456</u>
LINE TRANSFORMERS				
35	DEMAND COMPONENT			
36	CUSTOMER COMPONENT			
37	TOTAL LINE TRANSFORMERS			
SERVICES				
38	DEMAND COMPONENT			
39	CUSTOMER COMPONENT			
40	TOTAL SERVICES			
41	METERS			
42	AREA LIGHTING FIXTURES			
43	STREET LIGHTING			
44	TOTAL	<u>685,372</u>	<u>536,718</u>	<u>114,911</u> <u>286,456</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

SUBFUNCTION	LINE TRANSFORMER: Acct 368	SERVICES Acct 389	METERS Acct 370	AREA LIGHTING FIXTURES Acct 371	STREET LIGHTING Acct 373
45 DISTRIBUTION PLANT					
46 PRIMARY					
46 SECONDARY					
47 TOTAL SUBSTATIONS					
OVERHEAD LINES					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 STREET & AREA LIGHTING					
52 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
53 PRIMARY					
54 SECONDARY DEMAND COMPONENT					
55 SECONDARY CUSTOMER COMPONENT					
56 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
57 DEMAND COMPONENT	101,207				
58 CUSTOMER COMPONENT	<u>234,695</u>				
59 TOTAL LINE TRANSFORMERS	335,902				
SERVICES					
60 DEMAND COMPONENT		7,411			
61 CUSTOMER COMPONENT		<u>458,674</u>			
62 TOTAL SERVICES		466,085			
63 METERS			245,495		
64 AREA LIGHTING FIXTURES				5,590	
65 STREET LIGHTING					<u>78,593</u>
66 TOTAL	<u>335,902</u>	<u>466,085</u>	<u>245,495</u>	<u>5,590</u>	<u>78,593</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY  
 FUNCTIONALIZATION OF RESERVE FOR DEPRECIATION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>TOTAL</u>	<u>PLANT</u>
1	INTANGIBLE PLANT	H95	301-303	8,940	8,940
2	TRANSMISSION PLANT TRANSMISSION FUNCTION	H20	350-359	414,872	414,872
3	DISTRIBUTION PLANT LAND		360.2	-	-
4	LAND RIGHTS		360.4	23,296	23,296
5	STRUCTURES & IMPROVEMENTS		361	11,348	11,348
6	STATION EQUIPMENT		362	89,131	89,131
7	POLES, TOWERS & FIXTURES		364	216,968	216,968
8	OVERHEAD CONDUCTORS & DEVICES		365	212,174	212,174
9	UNDERGROUND CONDUIT		366	27,669	27,669
10	UNDERGROUND CONDUCTORS & DEVICES		367	101,521	101,521
11	LINE TRANSFORMERS		368	142,464	142,464
12	SERVICES		369	242,087	242,087
13	METERS		370	44,430	44,430
14	AREA LIGHTING FIXTURES		371	3,044	3,044
15	STREET LIGHTING		373	45,036	45,036
16	TOTAL DISTRIBUTION PLANT			1,159,168	1,159,168
17	GENERAL PLANT	H88	389-399	127,274	127,274
18	TOTAL DEPRECIATION & AMORTIZATION RESERVE			1,710,254	1,710,254

## PPL ELECTRIC UTILITIES CORPORATION

## SUBFUNCTIONALIZATION &amp; CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2004

(\$000)

	SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES & IMPROVEMENTS 361	STATION EQUIPMENT 362
	DISTRIBUTION PLANT						
	SUBSTATIONS						
1	PRIMARY	H28	98,986	0	151	11,078	87,758
2	SECONDARY	H29	1,643	0	0	270	1,373
3	TOTAL SUBSTATIONS		100,829	0	151	11,348	89,131
	OVERHEAD						
4	PRIMARY	H32	134,462	0	6,910		
5	SECONDARY DEMAND COMPONENT	H33D	118,354	0	6,038		
6	SECONDARY CUSTOMER COMPONENT	H33C	187,486	0	9,519		
7	STREET LIGHTING	H34	11,982	0	678		
8	TOTAL OVERHEAD LINES		452,284	0	23,145		
	UNDERGROUND LINES						
9	PRIMARY	H36	24,752				
10	SECONDARY DEMAND COMPONENT	H37D	53,821				
11	SECONDARY COMPANY COMPONENT	H37C	50,817				
12	TOTAL UNDERGROUND LINES		129,190				
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	H38D	42,924				
14	CUSTOMER COMPONENT	H38C	99,540				
15	TOTAL LINE TRANSFORMERS		142,464				
	SERVICES						
16	DEMAND COMPONENT	H39D	3,849				
17	CUSTOMER COMPONENT	H39C	238,238				
18	TOTAL SERVICES		242,087				
19	METERS	H43	44,430				
20	AREA LIGHTING FIXTURES	H46	3,044				
21	STREET LIGHTING	H47	45,036				
22	TOTAL		1,159,164	0	23,296	11,348	89,131

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES <u>384</u>	OVERHEAD CONDUCTOR & DEVICES <u>382</u>	UNDERGROUND CONDUIT <u>388</u>	U. G. CONDUCTORS & DEVICES <u>387</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
23 PRIMARY				
24 SECONDARY				
25 TOTAL SUBSTATIONS				
OVERHEAD				
26 PRIMARY	68,935	60,818		
27 SECONDARY DEMAND COMPONENT	55,327	58,990		
28 SECONDARY CUSTOMER COMPONENT	83,402	94,568		
29 STREET LIGHTING	11,304	0		
30 TOTAL OVERHEAD LINES	<u>216,968</u>	<u>212,174</u>		
UNDERGROUND LINES				
31 PRIMARY			5,301	19,451
32 SECONDARY DEMAND COMPONENT			11,527	42,294
33 SECONDARY COMPANY COMPONENT			10,841	39,776
34 TOTAL UNDERGROUND LINES			<u>27,669</u>	<u>101,521</u>
LINE TRANSFORMERS				
35 DEMAND COMPONENT				
36 CUSTOMER COMPONENT				
37 TOTAL LINE TRANSFORMERS				
SERVICES				
38 DEMAND COMPONENT				
39 CUSTOMER COMPONENT				
40 TOTAL SERVICES				
41 METERS				
42 AREA LIGHTING FIXTURES				
43 STREET LIGHTING				
44 TOTAL DISTRIBUTION	<u>216,968</u>	<u>212,174</u>	<u>27,669</u>	<u>101,521</u>

PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2004  
(\$000)

SUBFUNCTION	LINE TRANSFORMER	SERVICES	METERS	AREA LIGHTING FIXTURES	STREET LIGHTING
	<u>368</u>	<u>368</u>	<u>370</u>	<u>371</u>	<u>373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
45 PRIMARY					
46 SECONDARY					
47 TOTAL SUBSTATIONS					
OVERHEAD					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 STREET LIGHTING					
52 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
53 PRIMARY					
54 SECONDARY DEMAND COMPONENT					
55 SECONDARY COMPANY COMPONENT					
56 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
57 DEMAND COMPONENT	42,924				
58 CUSTOMER COMPONENT	<u>99,540</u>				
59 TOTAL LINE TRANSFORMERS	142,464				
SERVICES					
60 DEMAND COMPONENT		3,849			
61 CUSTOMER COMPONENT		<u>238,238</u>			
62 TOTAL SERVICES		242,087			
63 METERS			44,430		
64 AREA LIGHTING FIXTURES				3,044	
65 STREET LIGHTING					45,036
66 TOTAL DISTRIBUTION	<u>142,464</u>	<u>242,087</u>	<u>44,430</u>	<u>3,044</u>	<u>45,036</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

OPERATION AND MAINTENANCE EXPENSES

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2004

(\$000)

	<u>EXPENSES</u>	<u>INPUT</u>	<u>ACCOUNTS</u>	<u>EXPENSE</u>
1	TRANSMISSION		560-573	15,056
2	ANCILLARIES			60,305
3	TOTAL	G20		75,361
	DISTRIBUTION			
	SUPERVISION & ENGINEERING		580,590	21,081
	LOAD DISPATCHING		581	759
	SUBSTATIONS		582,591,592	9,723
	OVERHEAD LINES		583,593	39,218
	UNDERGROUND LINES		584,594	9,103
	SERVICES		593,594	5,688
	LINE TRANSFORMERS		595	2,477
	MISCELLANEOUS & RENTS		588,589	18,870
	METERS		586,597	8,503
	STREET LIGHTING		585,596,598	5,550
	CUSTOMER INSTALLATIONS		587	6,860
4	TOTAL DISTRIBUTION			127,831
5	CUSTOMER ACCOUNTS		901-905	54,211
6	CUSTOMER SERVICE AND INFORMATIONAL	G64	908-910	13,597
7	SALES	G65	911-918	6,591
8	ADMINISTRATIVE AND GENERAL		920-935	125,180
9	TOTAL OPERATION AND MAINTENANCE EXPENSES			402,771

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF WAGES AND SALARIES  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

	<u>Account</u>	<u>DESCRIPTION</u>	<u>TOTAL AMOUNT</u>	<u>INPUT</u>
		TRANSMISSION EXPENSE		
1	560-567	TRANSMISSION OPERATION	1,595	
2	568-573	TRANSMISSION MAINTENANCE	2,830	
3		TOTAL TRANSMISSION EXPENSE	4,426	K904
		DISTRIBUTION EXPENSE		
4	580-589	DISTRIBUTION OPERATION	30,843	
5	590-598	DISTRIBUTION MAINTENANCE	21,061	
6		TOTAL DISTRIBUTION EXPENSE	51,903	K906
7	901-905	CUSTOMER ACCOUNTS EXPENSE	23,076	K920
8	907-910	CUSTOMER SERVICE & INFORMATIONAL EXP	1,594	K922
9	911-916	SALES EXPENSE	1,654	K924
10		TOTAL EXCLUDING A & G	82,653	K929
		ADMINISTRATIVE AND GENERAL EXPENSE		
11	920-930	ADMIN AND GENERAL - OPERATION	3,629	
12	935	ADMIN AND GENERAL - MAINTENANCE	43	
13		TOTAL ADMIN AND GENERAL EXPENSE	3,672	K930
14		TOTAL WAGES AND SALARIES	86,325	K939,K433



Line No.



PPL ELECTRIC UTILITIES CORPORATION  
 DISTRIBUTION EXPENSE ACCOUNTS AMOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION OF ACCOUNT</u>	<u>AMOUNT</u>
	DISTRIBUTION OPERATON	
1	580 SUPERVISION & ENGINEERING	15,770
2	581 LOAD DISPATCHING	759
3	582 STATION EXPENSE	654
4	583 OVERHEAD LINES EXPENSE	4,337
5	584 UNDERGROUND LINES EXPENSE	3,753
6	585 STREET LIGHTING & SIGNAL SYSTEMS	546
7	586 METER EXPENSE	8,412
8	587 CUSTOMER INSTALLATION EXPENSE	6,860
9	588 MISCELLANEOUS DISTRIBUTION EXPENSE	12,003
10	589 RENTS	6,868
11	TOTAL OPERATION	<u>59,961</u>
	DISTRIBUTION MAINTENANCE	
12	590 SUPERVISION & ENGINEERING	5,311
13	591 MAINTENANCE OF STRUCTURES	57
14	592 MAINTENANCE OF STATION EQUIPMENT	9,011
15	593 MAINTENANCE OF SERVICES	34,892
16	593.5 MAINTENANCE OF OVERHEAD SERVICES	1,850
17	594 MAINTENANCE OF UNDERGROUND LINES	5,346
18	594.3 MAINTENANCE OF UNDERGROUND SERVICES	137
19	594.6 MAINTENANCE OF UNDERGROUND OTHER SERVICES	3,696
20	595 MAINTENANCE OF LINE TRANSFORMERS	2,477
21	596 MAINTENANCE OF STREET LIGHTING	3,732
22	597 MAINTENANCE OF METERS	91
23	598 MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT	1,272
24	TOTAL MAINTENANCE	<u>67,871</u>
25	TOTAL DISTRIBUTION EXPENSE	<u>127,832</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSES ACCOUNTS  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

		<u>DISTRIBUTION OPERATION</u>			<u>ACCOUNT 580 PRORATION</u>	
	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL ASSIGNMENT</u>
	580	15,770				
1	582	654	656	(3)	500	SUBSTATIONS
2	583	4,337	3,187	1,150	2,429	OVERHEAD LINES
3	584	3,753	3,081	693	2,332	UNDERGROUND LINES
4	585	546	57	489	44	STREET LIGHTING
5	586	8,412	5,011	3,401	3,819	METERS
6	587	8,890	3,276	3,585	2,486	CUST INSTALLATIONS
7	588,589	18,870	5,445	13,425	4,150	MISCELLANEOUS
8	TOTAL(EXCL. 580,581)	43,432	20,693	22,739	16,770	
		<u>DISTRIBUTION MAINTENANCE</u>			<u>ACCOUNT 590 PRORATION</u>	
	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL ASSIGNMENT</u>
	590	5,311				
9	591	57	18	39	5	SUBSTATIONS
10	592	9,011	3,465	5,547	1,047	SUBSTATIONS
11	593	34,892	6,891	28,001	2,082	OVERHEAD LINES
12	593.5	1,850	756	1,094	228	OVERHEAD SERVICES
13	594	5,346	1,789	3,556	541	UNDERGROUND LINES
14	594.3	137	52	85	18	UNDERGROUND SERVICES
15	594.6	3,698	1,241	2,455	375	UG. OTHER SERVICES
16	595	2,477	1,868	609	584	LINE TRANSFORMERS
17	596	3,732	1,024	2,708	309	STREET LIGHTING
18	597	91	55	36	17	METERS
19	598	1,272	422	851	127	STREET LIGHTING
20	TOTAL(EXCL. 590)	62,560	17,579	44,981	5,311	
DISTRIBUTION MAINTENANCE						
SUBSTATION TOTAL		--	--	--	1,052	SUBSTATIONS
STREET LIGHTING TOTAL		--	--	--	436	STREET LIGHTING
SERVICES TOTAL		--	--	--	619	SERVICES

ACCOUNT 580 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 582-588.  
 ACCOUNT 590 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 591-598.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

SUBFUNCTION	TOTAL	ACCOUNT				
		580	581	582	583	584
<b>SUBSTATIONS</b>						
1 PRIMARY	11,197	492	108	643		
2 SECONDARY	186	8	2	11		
3 TOTAL SUBSTATIONS	11,383	500	108	654		
<b>OVERHEAD LINES</b>						
4 PRIMARY	13,182	724	148		1,292	
5 SECONDARY-DEMAND COMP.	11,553	634	129		1,133	
6 SECONDARY-CUSTOMER COMP	18,206	1,000	204		1,785	
7 STREET LIGHTING	1,294	71	14		127	
8 TOTAL OVERHEAD LINES	44,235	2,429	496		4,337	
<b>UNDERGROUND LINES</b>						
9 PRIMARY	2,324	447	30			719
10 SECONDARY-DEMAND COMP.	5,053	972	65			1,564
11 SECONDARY-CUSTOMER COMP	4,751	914	61			1,470
12 TOTAL UNDERGROUND LINES	12,128	2,332	156			3,753
<b>SERVICES</b>						
13 DEMAND COMPONENT	100					
14 CUSTOMER COMPONENT	6,201					
15 TOTAL SERVICES	6,301					
16 TOTAL			759	654	4,337	3,753
<b>SUBFUNCTION</b>						
		ACCOUNT				
		585	586	587	588,589	
<b>LINE TRANSFORMERS</b>						
17 DEMAND COMPONENT	916					
18 CUSTOMER COMPONENT	2,125					
19 TOTAL LINE TRANSFORMERS	3,041					
20 MISC. DIST. EXPENSE & RENTS	23,020	4,150				18,870
21 METERS	12,338	3,819		8,412		
22 STREET LIGHTING	6,030	44	546			
23 CUSTOMER INSTALLATIONS	9,356	2,496			6,860	
24 TOTAL	127,832	15,770	546	8,412	6,860	18,870





PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
% OF ACCOUNT TOTAL  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2003

	SUBFUNCTION	ACCOUNT				
		590	591	592	593	594
	SUBSTATIONS					
25	PRIMARY	17.39	98.37	98.37		
26	SECONDARY	0.29	1.63	1.63		
27	TOTAL SUBSTATIONS	17.68	100.00	100.00		
	OVERHEAD LINES					
28	PRIMARY	12.51			28.34	
29	SECONDARY-DEMAND COMP.	10.94			24.77	
30	SECONDARY-CUSTOMER COMP	17.23			39.05	
31	STREET LIGHTING	1.23			2.78	
32	TOTAL OVERHEAD LINES	41.91			94.94	
	UNDERGROUND LINES					
33	PRIMARY	1.74				11.17
34	SECONDARY-DEMAND COMP.	3.78				24.26
35	SECONDARY-CUSTOMER COMP	3.56				22.84
36	TOTAL UNDERGROUND LINES	9.08				58.29
	SERVICES					
37	DEMAND COMPONENT	0.19			0.08	0.66
38	CUSTOMER COMPONENT	11.59			4.98	41.05
39	TOTAL SERVICES	11.78			5.06	41.71
40	TOTAL		100.00	100.00	100.00	100.00

	SUBFUNCTION	ACCOUNT				
		595	596	597	598	
	LINE TRANSFORMERS					
41	DEMAND COMPONENT	3.55	30.13			
42	CUSTOMER COMPONENT	8.24	69.87			
43	TOTAL LINE TRANSFORMERS	11.79	100.00			
44	MISC. DIST. EXPENSE & RENTS					
45	METERS	0.44		100.00		
46	STREET LIGHTING	7.32		100.00	100.00	
47	CUSTOMER INSTALLATIONS					
48	TOTAL	100.00	100.00	100.00	100.00	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 BASED ON O & M % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

SUBFUNCTION	INPUT	TOTAL	ACCOUNT					
			580	581	582	583	584	
<b>SUBSTATIONS</b>								
1	PRIMARY	G28	11,015	421	107	643		
2	SECONDARY	G29	182	6	2	11		
3	TOTAL SUBSTATIONS		11,197	427	109	654		
<b>OVERHEAD LINES</b>								
4	PRIMARY	G32	13,362	844	148		1,295	
5	SECONDARY-DEMAND COMP.	G33D	11,678	736	129		1,132	
6	SECONDARY-CUSTOMER COMP	G33C	18,409	1,161	203		1,784	
7	STREET LIGHTING	G34	1,312	84	15		127	
8	TOTAL OVERHEAD LINES		44,761	2,825	495		4,338	
<b>UNDERGROUND LINES</b>								
9	PRIMARY	G36	2,308	442	30		719	
10	SECONDARY-DEMAND COMP.	G37D	5,018	959	65		1,584	
11	SECONDARY-CUSTOMER COMP	G37C	4,718	902	61		1,470	
12	TOTAL UNDERGROUND LINES		12,044	2,303	166		3,753	
<b>SERVICES</b>								
13	DEMAND COMPONENT	G39D	100					
14	CUSTOMER COMPONENT	G39C	6,214					
15	TOTAL SERVICES		6,314					
16	TOTAL				759	654	4,337	3,753
SUBFUNCTION	INPUT		ACCOUNT					
			585	586	587	588,589		
<b>LINE TRANSFORMERS</b>								
17	DEMAND COMPONENT	G38D	935					
18	CUSTOMER COMPONENT	G38C	2,169					
19	TOTAL LINE TRANSFORMERS		3,104					
20	MISC. DIST. EXPENSE & RENTS	G42	23,648	4,778			18,870	
21	METERS	G43	11,792	3,266		8,412		
22	STREET LIGHTING	G46	5,975	36	546			
23	CUSTOMER INSTALLATIONS	G47	8,995	2,135		6,860		
24	TOTAL		127,830	15,770	546	8,412	6,860	18,870

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## SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE

BASED ON O &amp; M % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2004

(\$000)

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
SUBSTATIONS					
25 PRIMARY	924	56	8,865		
26 SECONDARY	15	1	147		
27 TOTAL SUBSTATIONS	939	57	9,012		
OVERHEAD LINES					
28 PRIMARY	684			10,412	
29 SECONDARY-DEMAND COMP.	581			9,101	
30 SECONDARY-CUSTOMER COMP	915			14,347	
31 STREET LIGHTING	65			1,021	
32 TOTAL OVERHEAD LINES	2,225			34,881	
UNDERGROUND LINES					
33 PRIMARY	92				1,025
34 SECONDARY-DEMAND COMP.	201				2,229
35 SECONDARY-CUSTOMER COMP	189				2,096
36 TOTAL UNDERGROUND LINES	482				5,350
SERVICES					
37 DEMAND COMPONENT	10			29	61
38 CUSTOMER COMPONENT	616			1,830	3,768
39 TOTAL SERVICES	626			1,859	3,829
40 TOTAL		57	9,011	36,741	9,179

SUBFUNCTION	ACCOUNT			
	595	596	597	598
LINE TRANSFORMERS				
41 DEMAND COMPONENT	189	746		
42 CUSTOMER COMPONENT	438	1,731		
43 TOTAL LINE TRANSFORMERS	627	2,477		
44 MISC. DIST. EXPENSE & RENTS				
45 METERS	23		91	
46 STREET LIGHTING	389		3,732	1,272
47 CUSTOMER INSTALLATIONS				
48 TOTAL	5,311	2,477	3,732	1,272

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>METER READING</u>	<u>COLLECTION</u>	<u>UNCOLLECTIBLE</u> <u>ACCTS - TRANS</u>	<u>PROPERTY DAMAGE</u> <u>DISTRIBUTION</u>	<u>UNCOLLECTIBLE</u> <u>ACCTS - OTHER</u>	<u>BALANCE</u>
1	801 SUPERVISION	449	-	-	-	-	-	449
2	802 METER READING EXPENSES - LARGE POWER	224	224	-	-	-	-	-
3	METER READING EXPENSES - OTHER	10,194	10,194	-	-	-	-	-
4	803CR CUSTOMER RECORDS	17,178	-	-	-	-	-	17,178
5	803CE COLLECTION EXPENSES	6,240	-	6,240	-	-	-	-
6	804T UNCOLLECTIBLE ACCOUNTS TRANSMISSION	0	-	-	-	-	-	-
7	804D PROPERTY DAMAGE DISTRIBUTION	1,269	-	-	-	1,269	-	-
8	804 by RATE UNCOLLECTIBLE ACCOUNTS	16,231	-	-	-	-	16,231	-
9	905 MISC. CUSTOMER ACCOUNTS EXPENSES	2,425	-	-	-	-	-	2,425
10	801-905 TOTAL	54,211	10,418	6,240	-	1,269	16,231	20,053
	INPUT LABELS		G50	G51	G52	G53	G54	G55

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2004  
(\$000)

	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>INPUT</u>
1	928	REGULATORY COMMISSION EXPENSE - PPUC	4,155	G70
2		REGULATORY COMMISSION EXPENSE - FERC	108	G71
3		TOTAL REGULATORY COMMISSION EXPENSE	<u>4,263</u>	
4	926	EMPLOYEE BENEFITS	27,215	G73
5	920-935	OTHER ADMINISTRATIVE AND GENERAL	<u>93,702</u>	G75
6		SUBTOTAL	<u>120,917</u>	
7		TOTAL ADMINISTRATIVE AND GENERAL	125,180	



PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2004  
(\$000)

	<u>SUBFUNCTION</u>	<u>INPUT</u>	<u>TOTAL</u>	<u>LAND 360.2</u>	<u>LAND RIGHTS 360.4</u>	<u>STRUCTURES AND IMPROVEMENTS 361</u>	<u>STATION EQUIPMENT 362</u>
	<b>SUBSTATIONS</b>						
1	PRIMARY	GD28	4,615	-	7	305	4,303
2	SECONDARY	GD29	112	-	-	7	105
3	TOTAL SUBSTATIONS		<u>4,727</u>	<u>-</u>	<u>7</u>	<u>312</u>	<u>4,408</u>
	<b>OVERHEAD LINES</b>						
4	PRIMARY	GD32	8,772	-	315		
5	SECONDARY DEMAND COMPONENT	GD33D	7,666	-	275		
6	SECONDARY CUSTOMER COMPONE	GD33C	12,078	-	433		
7	STREET LIGHTING	GD34	864	-	31		
8	TOTAL OVERHEAD LINES		<u>29,380</u>	<u>-</u>	<u>1,054</u>		
	<b>UNDERGROUND LINES</b>						
9	PRIMARY	GD36	1,978				
10	SECONDARY DEMAND COMPONENT	GD37D	4,302				
11	SECONDARY CUSTOMER COMPONE	GD37C	4,046				
12	TOTAL UNDERGROUND LINES		<u>10,326</u>				
	<b>LINE TRANSFORMERS</b>						
13	DEMAND COMPONENT	GD38D	2,664				
14	CUSTOMER COMPONENT	GD38C	6,178				
15	TOTAL LINE TRANSFORMERS		<u>8,842</u>				
	<b>SERVICES</b>						
16	DEMAND COMPONENT	GD39D	192				
17	CUSTOMER COMPONENT	GD39C	11,909				
18	TOTAL SERVICES		<u>12,101</u>				
19	METERS	GD43	8,775				
20	AREA LIGHTING FIXTURES	GD46	225				
21	STREET LIGHTING	GD47	4,085				
22	TOTAL		<u>78,461</u>	<u>-</u>	<u>1,060</u>	<u>312</u>	<u>4,407</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

<u>SUBFUNCTION</u>	<u>POLES, TOWERS &amp; FIXTURES</u> 364	<u>OVERHEAD CONDUCTORS AND DEVICES</u> 365	<u>UNDERGROUND CONDUIT</u> 366	<u>UNDERGROUND INDUCTORS &amp; DEVICES</u> 367
SUBSTATIONS				
23				
24				
25				
OVERHEAD LINES				
26	4,930	3,527		
27	4,075	3,316		
28	6,143	5,502		
29	833	-		
30	<u>15,981</u>	<u>12,345</u>		
UNDERGROUND LINES				
31			403	1,575
32			877	3,425
33			825	3,221
34			<u>2,105</u>	<u>8,221</u>
LINE TRANSFORMERS				
35				
36				
37				
SERVICES				
38				
39				
40				
41				
42				
43				
44	<u>15,980</u>	<u>12,345</u>	<u>2,105</u>	<u>8,221</u>

PPL ELECTRIC UTILITIES CORPORATION  
SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2004  
(\$000)

SUBFUNCTION	LINE TRANSFORMERS <u>368</u>	SERVICES <u>369</u>	METERS <u>370</u>	AREA LIGHTING FIXTURES <u>371</u>	STREET LIGHTING <u>373</u>
45 SUBSTATIONS					
46 PRIMARY					
46 SECONDARY					
47 TOTAL SUBSTATIONS					
OVERHEAD LINES					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 STREET LIGHTING					
52 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
53 PRIMARY					
54 SECONDARY DEMAND COMPONENT					
55 SECONDARY CUSTOMER COMPONENT					
56 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
57 DEMAND COMPONENT	2,664				
58 CUSTOMER COMPONENT	<u>6,178</u>				
59 TOTAL LINE TRANSFORMERS	8,842				
SERVICES					
60 DEMAND COMPONENT		192			
61 CUSTOMER COMPONENT		<u>11,909</u>			
62 TOTAL SERVICES		12,101			
63 METERS			8,775		
64 AREA LIGHTING FIXTURES				225	
65 STREET LIGHTING					4,085
66 TOTAL	<u>8,842</u>	<u>12,101</u>	<u>8,775</u>	<u>225</u>	<u>4,085</u>

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 2**

**ALLOCATION FACTORS**

**FUTURE TEST YEAR ENDED DECEMBER 31, 2004**

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 (Demand, and Customer-Related). The development of specific calculated allocators is shown in this section.

## PPL ELECTRIC UTILITIES CORPORATION

## EXHIBIT JMK 2

## CUSTOMER CLASS DESIGNATIONS &amp; ABBREVIATIONS

FUTURE PERIOD – YEAR ENDED DECEMBER 31, 2004

Rate Classes	Abbreviations	PUC Jurisdictional Rate Schedules
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, SI1

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF CUSTOMER ALLOCATORS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004

LINE NO.	RATE CLASS	ALLOCATOR LABEL	END OF YEAR	SECONDARY
			CUSTOMERS	CUSTOMERS
			C10	C30
1	RS		1,151,910	1,151,910
2	RTS		14,342	14,342
3	GS-1,BL		137,064	137,064
4	GS-3,IS-1		21,352	21,352
5	LP-4		866	0
6	IS-P		34	0
7	LP-5		95	0
8	IS-T		33	0
9	LP-6		4	0
10	LPEP		1	0
11	ISA		1	0
12	GH		3,611	3,611
13	SL/AL		1,270	1,270
14	L5-S		6	0
15	TOTAL PPUC		1,330,588	1,329,548
16	66 KV RESALE		9	0
17	12 KV RESALE		9	0
18	TOTAL SYSTEM		1,330,606	1,329,548

PPL ELECTRIC UTILITIES CORPORATION  
DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2004  
(\$000)

	<u>RATE CLASS</u>	<u>RATE DESIGNATION</u>	<u>METERING TYPE</u>	<u>ESTIMATED METER COST</u>	<u>CUSTOMERS</u>	<u>ESTIMATED METER INVESTMENT</u>	<u>SUMMARY (\$000)</u>
1	RS,RTD	RSO	A	105.85	1,116,884	118,222,171	
2		RWO(R)	B	459	245	112,455	
3		RW1	C	354	187	66,198	
4		RTD	C	354	268	94,872	
5		RTS	C	354	13,944	4,936,176	
6	TOTAL				1,131,528	123,431,872	123,432
7	GS-1,BL	GS-1	A	105.85	58,511	6,193,389	
8		G1-D	D	111	72,677	8,067,147	
9		G1-T	C	354	848	300,192	
10		G1-F	E	4120	18	74,160	
11		G1-V	A	105.85	689	72,931	
12		G1-C	B	459	84	38,556	
13		BL	-	-	30	-	
14	TOTAL				132,857	14,746,375	14,746
15	GS-3,IS-1	GS-3	F	827	2,516	2,080,732	
16		G3-T	G	846	18,210	15,405,660	
17		G3-V	A	105.85	47	4,975	
18		G3-C	H	1,632	92	150,144	
19		IS-1	F	827	4	3,308	
20	TOTAL				20,869	17,644,819	17,645
21	LP-4	LP-4	I	4,141	472	1,954,552	
22		L4-T	I	4,141	436	1,805,476	
23		IS-P	J	5,043	36	181,548	
24		L4-C	K+I	5,979	5	29,895	
25	TOTAL				949	3,971,471	3,971
26	LP-5,6	LP-5	J	15,750	37	582,750	
27		L5-T (plus 17,778)	J	15,750	68	1,088,778	
28		L5-S	J	15,750	9	141,750	
29		LP-6	J	29,461	1	29,461	
30		L6-T	J	29,461	3	88,383	
31		IS-T (minus 1167)	J	17,668	33	581,877	
32		LPEP	J	60,335	1	60,335	
33		ISA	J	233,820	1	233,820	
34	TOTAL				153	2,807,154	2,807
35	GH	GH-1	F	827	901	745,127	
36		H1-T	G	846	83	70,218	
37		H1-P	E	4,120	-	-	
38		H1-Q	I	4,141	-	-	
39		GH-2	F	827	1,682	1,391,014	
40		H2-R	F	827	856	707,912	
41	TOTAL				3,522	2,914,271	2,914
42	SLJAL	SLJAL	NONE	-	1,243	-	-
43	TOTAL				1,291,121	165,515,962	165,515

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

	RATE CLASS	INVESTMENT		INDICATED METER COST	CUSTOMERS	AVERAGE METER COST \$/CUSTOMER
		PP&L STUDY	PRORATED			
1	RS	118,498	175,563	175,563	1,151,910	152.41
2	RTS	4,936	7,313	7,313	14,342	508.90
3	GS-1	14,746	21,848	21,848	137,064	159.40
4	GS-3	17,845	26,143	26,143	21,352	1,224.41
5	LP-4	3,789	5,614	5,614	866	6,480.88
6	IS-P	182	269	269	34	7,837.65
7	LP-5	1,672	2,477	2,477	95	26,070.64
8	IS-T	582	862	862	33	26,432.96
9	LP-6	118	175	175	4	42,585.61
10	LPEP	60	89	89	1	86,427.11
11	ISA	234	346	346	1	335,997.52
12	GH	2,914	4,317	4,317	3,611	1,195.57
13	SL/AL	0	0	0	1,270	0
14	L5-S	142	210	210	6	38,125.41
15	TOTAL PPUC	<u>165,515</u>	<u>245,227</u>	<u>245,227</u>	<u>1,330,588</u>	
16	RES 69	197		197	9	
17	RES 12	72		72	9	
18	TOTAL RESALE	<u>268</u>		<u>268</u>	<u>18</u>	
19	TOTAL INCLUDING RESALE	<u>165,784</u>		<u>245,495</u>	<u>1,330,606</u>	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

	<u>RATE CLASS</u>	<u>AVERAGE METER COST \$/CUSTOMER</u>	<u>CUSTOMERS</u>	<u>INDICATED METER INVESTMENT</u>	<u>ALLOCATOR CW1</u>
1	RS	152.41	1,151,910	175,563	175,371
2	RTS	509.90	14,342	7,313	7,305
3	GS-1,BL	159.40	137,064	21,848	21,824
4	GS-3,JS-1	1,224.41	21,352	26,143	26,114
5	LP-4	6,480.88	866	5,614	5,608
6	IS-P	7,837.65	34	269	269
7	LP-5	26,070.64	95	2,477	2,474
8	IS-T	26,432.96	33	862	861
9	LP-6	42,585.61	4	175	175
10	LPEP	86,427.11	1	89	89
11	ISA	335,997.52	1	346	346
12	GH	1,195.57	3,611	4,317	4,312
13	SL/AL	0	1,270	0	0
14	L5-S	38,125.41	6	210	210
15	TOTAL PPUC		<u>1,330,588</u>	<u>245,226</u>	<u>244,958</u>
16	RES 69		9	197	197
17	RES 12		9	72	72
18	TOTAL RESALE		<u>18</u>	<u>268</u>	<u>268</u>
19	TOTAL SYSTEM		<u>1,330,606</u>	<u>245,494</u>	<u>245,227</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ALLOCATION OF METERING COSTS  
 METER READING EXPENSE (CW2)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004

METER READING EXPENSE 10,418,001

		<u>PRORATION OF EXPENSE</u>				<u>AVERAGE</u>
<u>RATE CLASS</u>	<u>CUSTOMERS</u>	<u>PRORATED</u>	<u>INDICATED</u>	<u>CUSTOMERS</u>	<u>METER READING</u>	
		<u>EXPENSE</u>	<u>COSTS</u>		<u>EXPENSE</u>	
					<u>\$/CUSTOMER/YEAR</u>	
1	RS	1,151,910	9,027,509	9,027,509	1,151,910	7.84
2	RTS	14,342	112,398	112,398	14,342	7.84
3	GS-1,BL	137,064	1,074,171	1,074,171	137,064	7.84
4	GS-3,IS-1	21,352	167,332	167,332	21,352	7.84
5	LP-4	866	6,789	6,789	866	7.84
6	ISP	34	269	269	34	7.84
7	LP-5	95	745	745	95	7.84
8	IST	33	256	256	33	7.84
9	LP-8	4	32	32	4	7.84
10	LPEP	1	8	8	1	7.84
11	ISA	1	8	8	1	7.84
12	GH	3,611	28,298	28,298	3,611	7.84
13	SL/AL	0	0	0	0	0.00
14	L5-S	6	46	46	6	7.84
15	TOTAL PPUC	1,329,318	10,417,860	10,417,860	1,329,318	
	RES 69	9	71	71	9	7.84
	RES 12	9	71	71	9	7.84
	TOTAL REALE	18	141	141	18	
16	TOTAL SYSTEM	1,329,336	10,418,001	10,418,001	1,329,336	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER READING ALLOCATOR (CW2)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004

	<u>RATE CLASS</u>	<u>AVERAGE METER READING EXPENSE \$/CUST/YEAR</u>	<u>CUSTOMERS</u>	<u>INDICATED METER READING EXPENSE</u>	<u>ALLOCATOR CW2</u>
1	RS	7.84	1,151,910	9,027.51	9,027,502
2	RTS	7.84	14,342	112.40	112,400
3	GS-1,BL	7.84	137,064	1,074.17	1,074,169
4	GS-3,IS-1	7.84	21,352	167.33	167,330
5	LP-4	7.84	866	6.79	6,790
6	IS-P	7.84	34	0.27	270
7	LP-5	7.84	95	0.74	740
8	IS-T	7.84	33	0.26	260
9	LP-6	7.84	4	0.03	30
10	LPEP	7.84	1	0.01	10
11	ISA	7.84	1	0.01	10
12	GH	7.84	3,611	28.30	28,300
13	SL/AL	0.00	0	0	0
14	L5-S	7.84	6	0.05	50
15	TOTAL PPUC		<u>1,329,318</u>	<u>10,418</u>	<u>10,417,861</u>
16	RES 66	7.84	9	0.07	70
17	RES 12	7.84	9	0.07	70
18	TOTAL RESALE		<u>18</u>	<u>0.14</u>	<u>140</u>
19	TOTAL SYSTEM		<u>1,329,336</u>	<u>10,418</u>	<u>10,418,001</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
ALLOCATOR CW4 FOR USE WITH LATE PAYMENTS (ACCOUNT 450)  
ALLOCATOR CW5 FOR USE WITH UNCOLLECTIBLE ACCOUNTS (ACCOUNT 904)  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2004  
(\$000)

	<u>RATE CLASS</u>	<u>LATE PAYMENTS CW4</u>	<u>LATE PAYMENTS PROPOSED LEVEL</u>	<u>ALLOCATOR CW5</u>
1	RS/RTD	3,488	3,834	16,499
2	RTS	32	38	82
3	GS-1,BL	994	1,093	797
4	GS-3,IS-1	1,004	1,105	954
5	LP-4	271	298	210
6	ISP	7	7	162
7	LP-5	83	0	133
8	IST	20	0	223
9	LP-6	9	0	0
10	LPEP	0	0	0
11	ISA	0	0	0
12	GH	52	57	29
13	SL/AL	40	44	256
14	L5-S	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL PPUC	<u>5,998</u>	<u>6,474</u>	<u>19,327</u>
16	RES66	0		
17	RES12	2		
18	TOTAL RESALE	<u>2</u>		
19	TOTAL	<u>6,000</u>		

PPL ELECTRIC UTILITIES CORPORATION  
 CUSTOMER DEPOSITS ALLOCATORS CW6 AND CW6A  
 CUSTOMER ADVANCES FOR CONSTRUCTION ALLOCATOR CW7  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004  
 (\$000)

Line No.	RATE CLASS	TRANSMISSION RELATED	DISTRIBUTION RELATED	CUSTOMER ADVANCES CW7 (2)
		CUSTOMER DEPOSITS CW6A (1)	CUSTOMER DEPOSITS CW6 (1)	
1	RS,RTD	0	10,074	0
2	RTS	0	79	0
3	GS-1,BL	0	1,977	137,064
4	GS-3,IS-1	0	2,467	21,352
5	LP-4	0	341	0
6	IS-P	0	0	0
7	LP-5	0	20	0
8	IS-T	0	0	0
9	LP-6	0	0	0
10	LPEP	0	0	0
11	ISA	1,000	0	0
12	GH	0	60	0
13	SL/AL	0	22	0
14	L5-S	0	0	0
15	TOTAL PPUC	1,000	15,039	158,416
16	RES 66	0	0	0
17	RES 12	0	0	0
18	TOTAL RESALE	0	0	0
19	TOTAL SYSTEM	1,000	15,039	158,416

SOURCE: (1) PER STUDY OF ACCOUNT 235 (CUSTOMER DEPOSITS)  
 (2) BASED ON NUMBER OF CUSTOMERS ON GS-1 AND GS-3

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SECONDARY CUSTOMER COMPONENT STUDY  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004

	<u>BASIC DATA</u>	<u>TOTAL SYSTEM</u>	<u>RS</u>	<u>RTS</u>	<u>GS-1,BL</u>	<u>GS-3,IS-1</u>	<u>GH</u>	<u>SL/AL</u>
1	SINGLE PHASE EQUIVALENT CUSTOMERS	1,280,510	1,143,769	14,068	115,812	3,329	2,262	1,270
2	TWO PHASE EQUIVALENT CUSTOMERS	18,735	15,053	116	3,464	75	27	--
3	THREE PHASE EQUIVALENT CUSTOMERS	<u>42,943</u>	<u>138</u>	<u>-</u>	<u>22,948</u>	<u>18,536</u>	<u>1,323</u>	<u>--</u>
4	TOTAL EQUIVALENT CUSTOMERS	<u>1,342,188</u>	<u>1,158,958</u>	<u>14,184</u>	<u>142,224</u>	<u>21,940</u>	<u>3,612</u>	<u>1,270</u>

CW8 - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 388 (LINE TRANSFORMERS CUSTOMER COMPONENT)

	<u>WEIGHTING FACTOR</u>								
5	SINGLE PHASE CUSTOMERS	1.00	1,280,483	1,143,769	14,068	115,812	3,329	2,262	1,243
6	TWO PHASE EQUIVALENT CUSTOMERS	1.52	28,477	22,881	176	5,265	114	41	--
7	THREE PHASE CUSTOMERS	<u>2.24</u>	<u>96,192</u>	<u>305</u>	<u>-</u>	<u>51,404</u>	<u>41,521</u>	<u>2,964</u>	<u>--</u>
8	WEIGHTED ALLOCATOR	<u>--</u>	<u>1,405,153</u>	<u>1,166,954</u>	<u>14,244</u>	<u>172,481</u>	<u>44,964</u>	<u>5,267</u>	<u>1,243</u>

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

	<u>WEIGHTING FACTOR</u>								
9	SINGLE PHASE (3 WIRES)	1.000	1,279,240	1,143,769	14,068	115,812	3,329	2,262	--
10	TWO PHASE EQUIVALENT CUSTOMERS	1.725	32,318	25,966	200	5,975	129	47	--
11	THREE PHASE (4 WIRES)	<u>1.725</u>	<u>74,077</u>	<u>235</u>	<u>-</u>	<u>39,585</u>	<u>31,975</u>	<u>2,282</u>	<u>--</u>
12	WEIGHTED ALLOCATOR	<u>--</u>	<u>1,385,635</u>	<u>1,169,970</u>	<u>14,268</u>	<u>161,373</u>	<u>35,433</u>	<u>4,591</u>	<u>-</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
DETERMINATION OF ENERGY ALLOCATORS  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED DECEMBER 31, 2004

	<u>RATE CLASS</u>	<u>ANNUAL SALES</u> MWH ES15	<u>ANNUALIZATION</u> ADJUSTMENT MWH	<u>ANNUALIZED SALES</u> <u>CUSTOMER LEVEL</u> MWH ES15A	<u>GENERATION LEVEL</u> MWH EG10
1	RS	12,899,883	122,532	13,022,415	14,248,466
2	RTS	399,999	6,663	406,662	444,948
3	GS-1,BL	2,034,025	25,167	2,059,192	2,253,063
4	GS-3,IS-1	8,732,335	84,073	8,816,408	9,646,466
5	LP-4	5,567,372	-174,114	5,393,258	5,731,772
6	ISP	404,108	11,647	415,755	441,850
7	LP-5	3,348,588	-111,337	3,237,251	3,338,846
8	IST	1,944,598	159,333	2,103,931	2,169,959
9	LP-6	511,847	-3,545	508,302	524,254
10	LPEP	72,000	-7,661	64,339	66,358
11	ISA	242,640	-15,201	227,439	234,577
12	GH	413,115	18,440	431,555	472,185
13	SL/AL	111,595	-324	111,271	121,747
14	L5-S	7,024	234	7,258	7,486
15	TOTAL PPUC	36,689,129	115,907	36,805,036	39,701,978

Line No.

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW  
GENERATION LEVEL

FOR COST ALLOCATION PURPOSES

YEAR ENDED DECEMBER 31, 2004

LINE NO.	RATE CLASS	12-CP DEMANDS	PRIMARY LEVEL	RATE CLASS	DEMAND ALLOCATOR AT
		TRANSMISSION LEVEL		MAXIMUM DEMANDS	THE SECONDARY LEVEL
		D10	D20		D30
1	RS	2,320,941	2,819,810	2,819,810	2,819,810
2	RTS	80,283	217,071	217,071	217,071
3	GS-1,BL	377,743	566,500	566,500	566,500
4	GS-3,IS-1	1,465,094	1,760,092	1,760,092	1,760,092
5	LP-4	829,643	939,736	939,736	0
6	ISP	50,183	58,511	58,511	0
7	LP-5	491,779	0	576,230	0
8	IST	219,103	0	292,143	0
9	LP-6	71,650	0	85,908	0
10	LPEP	15,237	0	31,222	0
11	ISA	35,568	0	90,451	0
12	GH	58,982	112,013	112,013	112,013
13	SL/AL	12,782	27,441	27,441	27,441
14	L5-S	825	0	11,836	0
15	TOTAL PPUC	6,029,812	6,501,173	7,588,962	5,502,926
16	RES 66	141,192	0	167,294	
17	RES 12	33,589	38,473	38,473	
18	TOTAL RESALE	174,781	38,473	205,767	
19		6,204,393	6,539,645	7,794,729	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DEMAND ALLOCATORS - MW  
 AVERAGE & EXCESS RESPONSIBILITY METHOD  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED DECEMBER 31, 2004

RATE CLASS	ALLOCATOR	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		GENERATION LEVEL ANNUAL ENERGY MWH	AVERAGE ANNUAL DEMAND	CLASS MAXIMUM DEMANDS(NCD)	CLASS EXCESS (3) - (2)	ADJUSTED CLASS EXCESS 1/	AVERAGE & EXCESS (2) + (5) D10	PRIMARY LEVEL D20
1	RS,RTD	14,248,486	1,828,537	2,819,810	1,193,273	918,077	2,544,614	2,544,614
2	RTS	444,948	50,793	217,071	166,278	127,930	178,723	178,723
3	GS-1,BL	2,253,063	257,199	568,500	309,301	237,989	495,168	495,168
4	GS-3,IS-1	9,646,466	1,101,195	1,760,092	658,897	506,940	1,608,135	1,608,135
5	LP-4	5,731,772	654,312	939,736	285,424	219,589	873,911	873,911
6	IS-P	441,850	50,440	58,511	8,071	6,209	56,649	56,649
7	LP-5	3,338,846	381,147	676,230	195,083	150,093	531,240	0
8	IS-T	2,169,959	247,712	292,143	44,431	34,184	281,896	0
9	LP-6	524,254	59,846	85,908	26,062	20,051	79,897	0
10	LPEP	86,358	7,575	31,222	23,647	18,194	25,769	0
11	ISA	234,577	26,778	90,451	63,673	48,988	75,766	0
12	GH	472,185	53,902	112,013	58,111	44,709	98,611	98,611
13	SLJAL	121,747	13,898	27,441	13,543	10,420	24,318	24,318
14	L5-S	7,486	855	11,836	10,981	8,449	9,304	0
15	TOTAL PPUC	<u>39,701,978</u>	<u>4,532,189</u>	<u>7,588,982</u>	<u>3,056,773</u>	<u>2,351,811</u>	<u>6,884,001</u>	<u>5,880,129</u>

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

2004 VALUES  
 6,884,000 PEAK MONTH  
 4,532,189 AVERAGE DEMAND  
 2,351,811 EXCESS

**PPL ELECTRIC UTILITIES CORPORATION**

**Exhibit JMK 3  
Distribution Subfunctionalization/  
Classification Studies  
Allocation of Meter Costs  
Metering and Billing Credits**

**Witness: Joseph M. Kleha  
Docket No. R-00049255**

**RECEIVED**

**MAR 2 9 2004**

**PA PUBLIC UTILITY COMMISSION  
SECRETARY'S OFFICE**

**PPL ELECTRIC UTILITIES CORPORATION**

**Distribution Subfunctionalization / Classification Studies**

**Allocation of Meter Costs**

**Metering and Billing Credits**

# PPL ELECTRIC UTILITIES CORPORATION

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## Distribution Plant - Subfunctionalization/Classification Studies

### Summary

This exhibit provides the results of studies used in the functionalization, subfunctionalization, and classification of PPL Electric Utilities Corporation's ("PPL Electric") distribution plant. The studies are based on distribution plant data as of December 31, 2003. The results of these studies were applied to distribution plant data for both the historic and future test years.

Distribution plant is functionalized into the following categories:

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

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

- Primary voltage – 3 phase 12 KV or 3 phase 23 KV
- Secondary voltage - everything below 3 phase 12 KV

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

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

The following tables provide summaries of:

- Distribution Plant Account Balances as of December 31, 2003
- Distribution Plant - Subfunctionalization/Classification Percentages by Plant Account
- Distribution Plant-Subfunctionalization on a % of Account Total Basis

# **PPL ELECTRIC UTILITIES CORPORATION**

## **Distribution Plant Account Balances as of December 31, 2003**

Account	Description	Account Balance	
360.2	Land	\$10,986,364	
360.4	Land Rights	53,242,949	
360 Total	Land & Land Rights		\$64,229,313
361	Structures & Improvements		24,232,058
362	Station Equipment		234,533,088
364.2	Tower & Fixtures	18,756,947	
364.4	Poles & Fixtures	606,964,385	
364.6	Clearing Land & RW - Towers	222,471	
364.8	Clearing Land & RW - Poles	31,583,380	
364 Total	Poles & Towers		657,527,183
365	Overhead Conductors		510,039,345
366	Underground Conduit		110,788,867
367	Underground Conductors		275,920,927
368	Line Transformers		329,282,772
369	Services		451,260,964
370	Meters		227,474,967
371	Area Lighting		5,281,026
373	Street Lighting		75,512,405
<b>TOTAL DISTRIBUTION PLANT</b>			<b>\$2,966,082,915</b>

**PPL ELECTRIC UTILITIES CORPORATION**

*Distribution Plant - Subfunctionalization Classification*

Percentages by Plant Account as of December 31, 2003

<b>Account</b>	<b>Description</b>	<b>Primary % of Account Total</b>	<b>Secondary % of Account Total</b>	<b>Customer Component % of Secondary</b>	<b>Demand Component % of Secondary</b>
360	Land & Land Rights	See Note	See Note	See Note	See Note
361	Structures & Improvements	97.62	2.38	0.00	100.00
362	Station Equipment	98.46	1.54	0.00	100.00
364	Poles, Towers & Fixtures	28.80	71.20	60.11	39.89
365	Overhead Conductors & Devices	28.57	71.43	62.40	37.60
366	Underground Conduit	19.16	80.84	48.46	51.54
367	Underground Conductors	19.16	80.84	48.46	51.54
368	Line Transformers	0.00	100.00	69.87	30.13
369	Services	0.00	100.00	98.41	1.59
370	Meters	0.00	100.00	100.00	0.00
371	Area Lighting Fixtures	0.00	100.00	100.00	0.00
373	Street Lighting	0.00	100.00	100.00	0.00

**Note:** Account 360 (Land and Land Rights) is functionalized and classified by direct assignment based on an analysis of plant records.

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**

		3602	3604	3610	3620	3640
		LAND	LAND RIGHTS	STRUC. & IMP.	STATION EQUIP.	POLES & TOWERS
<b>Substation</b>	Primary	79.72	0.65	97.62	98.46	
	Secondary	1.84	(0.00)	2.38	1.54	
	Subtotal	81.56	0.65	100.00	100.00	
<b>Overhead Lines</b>	Primary	5.50	29.66			30.85
	Sec. DMD	4.81	25.92			25.50
	Sec. CUST	7.58	40.85			38.44
	Street LT	0.54	2.91			5.21
	Subtotal	18.44	99.35			100.00
<b>Underground Lines</b>	Primary		0.00			
	Sec. DMD		0.00			
	Sec. CUST		0.00			
	Subtotal		0.00			
<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

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**

		3650	3660	3670	3680	3690
		O.H. Conductors	U.G. Conduit	U.G. Conductors	LINE TRANSFORMER	SERVICES
Substation	Primary					
	Secondary					
	Subtotal					
Overhead Lines	Primary	28.57				
	Sec. DMD	26.86				
	Sec. CUST	44.57				
	Street LT	0.00				
	Subtotal	100.00				
Underground Lines	Primary		19.16	19.16		
	Sec. DMD		41.66	41.66		
	Sec. CUST		39.18	39.18		
	Subtotal		100.00	100.00		
	Line Transformers	Sec. DMD				30.13
Sec. CUST					69.87	
Subtotal					100.00	
Services	Sec. DMD					1.59
	Sec. CUST					98.41
	Subtotal					100.00
Meters	Meters					
	Subtotal					
Area Light	Area LT					
	Subtotal					
Street Lighting	Street LT					
	Subtotal					
Account Total		100.00	100.00	100.00	100.00	100.00

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**

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

## Distribution Plant – Subfunctionalization

### Substations

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

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

### Overhead Conductors and Devices (Account 365)

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

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

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

Account 364 is composed of the following subaccounts:

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

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

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

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

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

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

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

The subfunctionalization of Underground Conductors and Devices (Account 367) is based on plant account retirement units which are used to determine the investment in the primary and secondary voltages. The segmented investment is used to determine the segmentation between the primary and secondary voltages.

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

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

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

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

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

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

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

**Area Lighting (Account 371)**

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

**Street Lighting (Account 373)**

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

## Distribution Plant – Classification

### Minimum Size System Study

A "minimum size system" study, using plant balances as of December 31, 2003, was conducted to determine the demand and customer components of the distribution plant accounts. The study involved the determination of the current cost of "minimum size" (poles, conductors, cables, transformers, and services) that are necessary to provide reliable electric service to customers. The current average book costs of the minimum size units are used to determine the customer component of the account; the remaining balance represents the demand component.

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

### Summary Results

ACCOUNT	DESCRIPTION	% CUSTOMER	% DEMAND
364	Poles, Towers & Fixtures	60.11	39.89
365	Overhead Conductors & Devices	62.40	37.60
366	Underground Conduit	48.46	51.54
367	Underground Conductors & Devices	48.46	51.54
368	Line Transformers	69.87	30.13
369	Services	98.41	1.59

## **Account Details**

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

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

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

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

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

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

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

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

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

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

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

The Plant Account Records were analyzed to determine the average installed book cost per transformer (a 30 KVA overhead transformer and a 50 KVA

underground transformer are the current "minimum size" transformers being installed on PPL Electric's system).

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

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

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

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

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

The following table provides a summary of the calculations.

PPL Electric Services Corporation  
 Minimum System Study  
 As of December 31, 2003

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10	11
			MINIMUM SIZE							
ACCOUNT	MINIMUM SIZE (UNITCODE)	UNIT	TOTAL INSTALLED COST	TOTAL INSTALLED UNITS	AVERAGE UNIT COST (4)(5)	ACCOUNT TOTAL UNITS	TOTAL CUSTOMER COMPONENT (6)(7)	ACCOUNT TOTAL	% CUSTOMER (8)(9)	% DEMAND 100-(10)
364	40 Foot Wood Pole (613007)	Pole	\$ 173,305,278	384,218	\$ 451.06	876,290	\$ 395,261,213	\$ 657,527,183	60.11	39.89
365	1/0 Aluminum Overhead Conductor (625210)	Feet	\$ 152,241,049	181,661,929	\$ 0.84	379,822,204	\$ 318,273,430	\$ 510,039,345	62.40	37.60
366	Underground Conduit - Uses same percentages as Account 367						\$ 53,692,074	\$ 110,788,867	48.46	51.54
367	1/0 Aluminum - Underground Conductor (625210)	Feet	\$ 173,784,249	72,430,830	\$ 2.40	55,732,914	\$ 133,720,718	\$ 275,920,927	48.46	51.54
368.2	30 KVA Overhead Transformer (388301)	Number	\$ 99,702,835	200,176	\$ 498.07	318,316	\$ 157,550,048			
368.4	50 KVA Underground Transformer (388407)	Number	\$ 20,373,845	18,594	\$ 1,095.72	66,188	\$ 72,523,613			
368 Total	Total Overhead and Underground Transformers						\$ 230,073,659	\$ 329,282,772	69.87	30.13
369	Overhead Services (683801)	Number	\$ 136,871,814	868,911	\$ 157.52		\$ 136,871,814			
	Underground Services (683802)	Number	\$ 307,194,936	435,861	\$ 704.80		\$ 307,194,936			
369	Total Overhead and Underground Services						\$ 444,066,752	\$ 451,280,664	98.41	1.59

Notes:

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

## Operation & Maintenance Expense

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

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

**PPL ELECTRIC UTILITIES CORPORATION  
DISTRIBUTION EXPENSE ACCOUNTS  
FOR COST ALLOCATION PURPOSES  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2003  
(%000)**

CATEGORY	ACCOUNT	DESCRIPTION	AMOUNT
OPERATION	580	SUPERVISION & ENGINEERING	\$14,730
	581	LOAD DISPATCHING	671
	582	STATION EXPENSES	643
	583	OVERHEAD LINE EXPENSES	9,825
	584	UNDERGROUND LINE EXPENSES	4,776
	585	STREET LIGHTING & SIGNALS	472
	586	METER EXPENSES	8,280
	587	CUSTOMER INSTALLATION EXPENSES	6,268
	588	MISCELLANEOUS DISTRIBUTION EXP	10,435
	589	RENTS	5,841
		SUBTOTAL	
MAINTENANCE	590	SUPERVISION & ENGINEERING	\$4,977
	591	MAINTENANCE OF STRUCTURES	51
	592	MAINTENANCE OF STATION EQUIP.	8,122
	593	MAINTENANCE OF OVERHEAD LINES	30,242
	5935	MAINTENANCE OVERHEAD SERVICES	1,612
	594	MAINTENANCE OF UNDERGROUND LINES	4,783
	5943	MAINTENANCE OF UNDERGROUND SERVICES	123
	5946	MAINTENANCE OF UNDERGROUND - OTHER	3,299
	595	MAINTENANCE OF LINE TRANSFORMERS	2,241
	596	MAINTENANCE OF STREET LIGHTING	3,309
	597	MAINTENANCE OF METERS	78
	598	MAINTENANCE OF MISC. DISTRIBUTION	1,138
		SUBTOTAL	
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>\$121,916</b>

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**  
**(\$000)**

ACCOUNT	CATEGORY	TOTAL	LABOR	MATERIAL	ACCOUNT 580 PRORATION
582	SUBSTATION	\$ 643	\$ 645	\$ (2)	400
583	OVERHEAD LINES	9,825	4,258	5,567	2,638
584	UNDERGROUND LINES	4,776	3,472	1,304	2,151
585	STREET LIGHTING	472	56	416	35
586	METERS	8,280	4,925	3,355	3,051
587	CUSTOMER INSTALLATIONS	6,268	3,219	3,049	1,994
588	MISCELLANEOUS	16,276	7,201	9,075	4,461
<b>TOTAL</b>		<b>\$ 46,539</b>	<b>\$ 23,776</b>	<b>\$ 22,763</b>	<b>14,730</b>

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**  
**(%000)**

ACCOUNT	CATEGORY	TOTAL	LABOR	MATERIAL	ACCOUNT 590 PRORATION
591	SUBSTATION	\$ 51	\$ 18	\$ 33	\$ 5
592	SUBSTATION	8,122	3,405	4,717	875
593	OVERHEAD LINES	30,242	8,118	22,124	2,085
5935	OVERHEAD SERVICE	1,612	980	632	252
594	UNDERGROUND LINES	4,783	1,759	3,025	452
5943	UNDERGROUND SERVICES	123	51	73	13
5946	UNDERGROUND SERVICE - OTHER	3,299	1,247	2,052	321
595	LINE TRANSFORMERS	2,241	2,284	-43	587
596	STREET LIGHTING	3,309	1,006	2,303	259
597	METERS	78	85	-7	22
598	STREET LIGHTING	1,138	414	724	106
<b>TOTAL</b>		<b>\$ 54,999</b>	<b>\$ 19,366</b>	<b>\$ 35,632</b>	<b>\$ 4,977</b>

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**

Category	Description	580	581	582	583	584	585	586	587	588	589
<b>Substation</b>	Primary	2.67	14.05	98.37							
	Secondary	0.04	0.23	1.63							
	Subtotal	2.71	14.28	100.00							
<b>Overhead Lines</b>	Primary	5.35	19.44		29.85						
	Sec. DMD	4.67	16.99		26.09						
	Sec. CUST	7.36	26.78		41.12						
	Street LT	0.53	1.91		2.93						
	Subtotal	17.91	65.12		99.99						
<b>Underground Lines</b>	Primary	2.80	3.95			19.16					
	Sec. DMD	6.08	8.58			41.66					
	Sec. CUST	5.72	8.07			39.18					
	Subtotal	14.60	20.60			100.00					
<b>Miscellaneous</b>	Miscellaneous	30.29								100.00	100.00
	Subtotal	30.29								100.00	100.00
<b>Meters</b>	Meters	20.71						100.00			
	Subtotal	20.71						100.00			
<b>Street Lighting</b>	Street Lighting	0.23					100.00				
	Subtotal	0.23					100.00				
<b>Customer Installations</b>	Customer Installations	13.54							100.00		
	Subtotal	13.54							100.00		
<b>Account Total</b>		99.99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

**PPL ELECTRIC UTILITIES CORPORATION**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS**  
**BASED ON % OF ACCOUNT TOTAL**  
**FOR COST ALLOCATION PURPOSES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**

Category	Description	590	591	592	593	594	595	596	597	598
<b>Substation</b>	Primary	17.39	98.37	98.37						
	Secondary	0.29	1.63	1.63						
	Subtotal	17.68	100.00	100.00						
<b>Overhead Lines</b>	Primary	12.51			28.34					
	Sec. DMD	10.94			24.77					
	Sec. CUST	17.23			39.04					
	Street LT	1.23			2.78					
	Subtotal	41.91			94.93					
<b>Underground Lines</b>	Primary	1.74				11.17				
	Sec. DMD	3.78				24.28				
	Sec. CUST	3.56				22.84				
	Subtotal	9.08				58.29				
<b>Services</b>	Sec. DMD	0.19			0.08	0.66				
	Sec. CUST	11.59			4.98	41.05				
	Subtotal	11.78			5.06	41.71				
<b>Line Transformers</b>	Sec. DMC	3.55					30.13			
	Sec. Cust	8.24					69.87			
	Subtotal	11.79					100.00			
<b>Meters</b>	Meters	0.44							100.00	
	Subtotal	0.44							100.00	
<b>Street Lighting</b>	Street Lighting	7.32						100.00		100.00
	Subtotal	7.32						100.00		100.00
<b>Total</b>		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

## Allocation of Meter Investment

### Meters (Account 370)

A Meter Investment study, using data as of December 31, 2003, was conducted to estimate the metering cost per customer. The process included the following steps.

1. Typical metering configurations were identified.
2. The total material cost was calculated by using the current purchase price for each material item in the typical metering configuration. For items where a large quantity is purchased from several vendors, a weighted average cost is calculated based on the number of units purchased from each vendor and each vendor's price. Stores Expense, which includes the cost of stocking and handling the materials, is added to the purchase price to obtain the total material cost.
3. The total labor cost for each typical meter configuration is calculated using current labor costs. Labor costs include: shop labor, overheads on shop labor, field labor, overheads on field labor, and vehicle use.
4. The total cost for each typical meter configuration is the sum of the material and labor costs.
5. The estimated meter investment for each rate class designation is calculated by multiplying the estimated meter cost per customer, based on the typical meter configuration, by the total number of customers.
6. The difference between the Meter Investment (Account 370) and the total of meter investment by rate class is prorated by rate class designation based on the current estimated metering costs so that the total meter investment is equal to the investment in Account 370 Meters.

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

**PPL ELECTRIC UTILITIES CORPORATION**  
**ALLOCATION OF METER COSTS**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**  
**(\$000)**

RATE CLASS	METER TYPE	UNIT COST	CUSTOMERS	TOTAL COST
RS	A	\$93.30	1,116,884	\$ 104,205,277
	B	415	245	101,675
	C	321	455	146,055
	TOTAL RATE CLASS		1,117,584	104,453,007
RTS	C	321	13,944	4,476,024
	TOTAL RATE CLASS		13,944	4,476,024
GS 1	A	93.30	59,200	5,523,360
	B	415	84	34,860
	C	321	848	272,208
	D	112	72,677	8,139,824
	E	3,962	18	71,316
	TOTAL RATE CLASS		132,827	14,041,568
GS 3, IS-1	A	93.30	47	4,385
	F	798	2,520	2,010,960
	G	821	18,210	14,950,410
	H	1,579	92	145,268
	TOTAL RATE CLASS		20,869	17,111,023
LP 4	I	4,015	908	3,645,620
	K	5,728	5	28,640
	TOTAL RATE CLASS		913	3,674,260
ISP	J	5,017	36	180,612
	TOTAL RATE CLASS		36	180,612
LP 5(plus 17,643)	J	15,705	105	1,666,668
	TOTAL RATE CLASS		105	1,666,668
L5-S	J	15,705	9	141,345
	TOTAL RATE CLASS		9	141,345
LP 6	J	29,389	4	117,556
	TOTAL RATE CLASS		4	117,556
IST(minus 1,189)	J	17,621	33	580,304
	TOTAL RATE CLASS		33	580,304
LPEP	J	59,867	1	59,867
	TOTAL RATE CLASS		1	59,867
ISA	J	233,503	1	233,503
	TOTAL RATE CLASS		1	233,503
GH	F	798	3,439	2,744,322
	G	821	83	68,143
	TOTAL RATE CLASS		3,522	2,812,465
<b>TOTAL METER COST</b>			<b>1,289,848</b>	<b>\$ 149,548,202</b>

**PPL ELECTRIC UTILITIES CORPORATION  
 ALLOCATION OF METER COSTS  
 METER PLANT INVESTMENT (CW1)  
 AS OF DECEMBER 31, 2003**

<b>RATE CLASS</b>	<b>TOTAL P. 21 METER COST</b>	<b>PRORATED METER COST</b>	<b>2003 YEAR END CUSTOMERS</b>	<b>AVERAGE METER COST</b>
RS	\$ 104,453,007	\$ 158,694,540	1,149,925	\$ 138.00
RTS	4,476,024	6,800,384	13,969	486.82
GS -1	14,041,568	21,333,231	138,590	153.93
GS- 3, IS-1	17,111,023	25,996,628	21,431	1,213.04
LP- 4	3,674,260	5,582,271	947	5,894.69
ISP	180,612	274,402	32	8,575.07
LP- 5	1,666,668	2,532,154	102	24,825.04
L5-S	141,345	214,744	6	35,790.70
LP-6	117,556	178,602	4	44,650.45
IST	580,304	881,651	28	31,487.53
LPEP	59,867	90,955	1	90,955.41
ISA	233,503	354,759	1	354,759.07
GH	2,812,465	4,272,953	3,445	1,240.33
SL	0	0	1,300	0.00
<b>TOTAL PPUC.</b>	<b>\$ 149,548,202</b>	<b>227,207,276</b>	<b>1,329,781</b>	
RES66	196,226	196,226	9	21,802.89
RES12	71,465	71,465	9	7,940.56
<b>TOTAL RESALE</b>	<b>\$ 267,691</b>	<b>267,691</b>	<b>18</b>	
<b>TOTAL SYSTEM</b>	<b>\$ 149,815,893</b>	<b>227,474,967</b>	<b>1,329,799</b>	

## Distribution Expense

### Meter Reading Expense (Account 902)

The Meter Reading expense account has a balance of \$9,765,741. The expense is prorated to the specific rate classes on the basis of the number of customers in each rate class. A summary of the proration is provided on the following table. The table is set up to handle a variation in the number of customers. For the historic test year, the number of customers is constant.

**PPL ELECTRIC UTILITIES CORPORATION  
 ALLOCATION OF METER COSTS  
 METER READING EXPENSE (CW2)  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2003**

RATE CLASS	CUSTOMERS	PRORATED EXPENSE	INDICATED COSTS	CUSTOMERS	AVERAGE
					METER READING EXPENSE
RS	1,149,925	8,453,051	8,453,051	1,149,925	7.35
RTS	13,969	102,686	102,686	13,969	7.35
GS 1	138,590	1,018,769	1,018,769	138,590	7.35
GS 3	21,431	157,538	157,538	21,431	7.35
LP 4	947	6,961	6,961	947	7.35
ISP	32	235	235	32	7.35
LP 5	102	750	750	102	7.35
IST	28	206	206	28	7.35
LP-6	4	29	29	4	7.35
LPEP	1	7	7	1	7.35
ISA	1	7	7	1	7.35
GH	3,445	25,324	25,324	3,445	7.35
SL/AL	0	0	-	0	0.00
L5-S	6	44	44	6	7.35
TOTAL PPUC	1,328,481	9,765,608	9,765,608	1,328,481	
Resale-66 KV	9	66	66	9	7.35
Resale-1 2 KV	9	66	66	9	7.35
TOTAL RESALE	18	132	132	18	
TOTAL SYSTEM	1,328,499	9,765,741	9,765,741	1,328,499	

PPL ELECTRIC UTILITIES CORPORATION  
SUMMARY OF METERING AND BILLING CREDITS  
12 MONTHS ENDED DECEMBER 31, 2004

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RATE SCHEDULES	NUMBER OF CUSTOMERS	METERS REVENUE REQTS.	METER CREDIT PER MONTH	METER READING REVENUE REQTS.	METER READING CREDIT PER MONTH	CUSTOMER BILLING AND COLLECTIONS REV REQTS	BILLING AND COLLECTIONS CREDIT PER MONTH
RESIDENTIAL : RS, RTD, and RTS	1,166,252	12,341,623	\$0.88	10,290,329	\$0.74	22,769,002	\$1.63
SECONDARY OTHER : GS-1, BL ,GS-3, IS1, GH, and SL/AL	163,296	10,337,074	\$5.28	1,440,831	\$0.74	3,188,070	\$1.63
PRIMARY : LP-4 and IS-P	901	1,239,176	\$114.67	7,946	\$0.74	17,582	\$1.63
TRANSMISSION : LP-5, LP-6, IS-T, LPEP, ISA, and STANDBY	140	3,051,709	\$1,821.65	1,232	\$0.74	2,726	\$1.63

PPL ELECTRIC UTILITIES CORPORATION  
METERING AND BILLING DATA BY CUSTOMER GROUP

RATE GROUPS	RESIDENTIAL	OTHER SECONDARY	PRIMARY	TRANSMISSION	TOTAL
MWH SALES	13,429,077	11,418,426	5,809,013	6,148,520	36,805,036
METERS CW1	182,676	52,250	5,877	4,155	244,958
METER READING CW2	9,139,902	1,269,799	7,060	1,100	10,417,861
WAGES ALLOCATOR K433	59,424	19,892	2,222	121	81,659
NUMBER OF CUSTOMER C10	1,166,252	163,296	901	140	1,330,588
METERS REVENUE REQUIREMENTS	20,199,202	5,777,488	649,843	459,435	27,085,968
METER RELATED RATE BASE ALLOCATED ON CW1	137,525,386	39,335,772	4,424,427	3,128,041	184,413,626
RETURN RATIOED ON RATE BASE	12,143,492	3,473,349	390,677	276,206	16,283,723
METERS REVENUE REQT EX RETURN	8,055,711	2,304,139	259,166	183,229	10,802,245
CLASS RATE OF RETURN APPROVED	-	-	-	-	
RETURN AS CALCULATED FROM ABOVE	-	-	-	-	
RATIO BACK TO TOTAL	-	-	-	-	
TOTAL METER REV REQT SUMMED	12,070,494	10,578,209	1,272,816	3,164,449	27,085,968
METER CREDIT IN \$ PER MONTH	0.86	5.40	117.78	1,888.95	
METER READING REV REQTS ALLOCATED ON CW2	10,290,329	1,440,831	7,946	1,232	11,740,339
METER READ CREDIT IN \$ PER MONTH	0.74	0.74	0.74	0.74	
CUSTOMER ACCTS REVENUE REQTS ALLOCATED ON WAGES K433	22,769,002	3,188,070	17,582	2,726	25,977,380
CUSTACCTS CREDIT IN \$ PER MONTH	1.63	1.83	1.63	1.63	

PPL ELECTRIC UTILITIES CORPORATION  
 BASED ON COST OF SERVICE FOR  
 12 MONTHS ENDED DECEMBER 31, 2004

RATE CLASSES	PENNA. JURISD.	RS	RTS	GS-1	GS-3	LP-4	IS-P	LP5	IS-T	LP6	LPEP	ISA	GH	SL/AL	L5-S
MWH SALES	36,805,036	13,022,415	406,662	2,059,192	8,816,408	5,393,258	415,755	3,237,251	2,103,931	508,302	84,339	227,439	431,555	111,271	7,258
METERS CW1	244,958	175,371	7,305	21,824	26,114	5,608	269	2,474	861	175	89	348	4,312	0	210
METER READING CW2	10,417,881	9,027,502	112,400	1,074,169	167,330	6,790	270	740	260	30	10	10	28,300	0	50
WAGES ALLOCATOR K939	81,859	57,850	1,574	8,101	8,810	2,093	129	46	15	3	48	6	693	2,288	3
NUMBER OF CUSTOMER C10	1,330,588	1,151,910	14,342	137,084	21,352	866	34	95	33	4	1	1	3,811	1,270	6
METERS REVENUE REQUIREMENTS	27,085,968														
METER RELATED RATE BASE	27,085,968	19,391,460	807,743	2,413,165	2,887,528	620,099	29,744	273,560	95,204	19,350	9,841	38,259	476,795	0	23,221
ALLOCATED ON CW1	184,413,626	132,025,906	5,499,480	16,429,931	19,659,605	4,221,914	202,513	1,862,521	648,193	131,747	67,003	260,482	3,246,236	0	158,096
RETURN RATIOED ON RATE BASE	184,413,626														
METERS REVENUE REQ EX RETURN	16,283,723	11,657,888	485,604	1,450,763	1,735,943	372,795	17,882	164,461	57,235	11,833	5,916	23,001	288,643	0	13,860
CLASS RATES OF RETURN	10,802,245	7,733,572	322,138	962,402	1,151,584	247,304	11,862	109,099	37,969	7,717	3,925	15,258	190,152	0	9,261
RETURN AS CALCULATED FROM ABOVE	3,9100	1,6000	(3,9500)	9,2800	10,5000	10,6400	14,4600	23,5800	87,1500	80,5800	11,1500	107,7500	9,7600	1,0300	5,6500
RATIO BACK TO TOTAL	7,210,573	2,112,415	(217,229)	1,524,698	2,064,258	449,212	29,283	439,182	564,900	106,135	7,471	280,869	316,833	0	8,932
TOTAL METER REV REQ SUMMED	7,686,759														
METER CREDIT IN \$ PER MONTH	16,283,723	4,474,964	(460,181)	3,229,938	4,372,950	951,615	62,034	930,369	1,196,692	224,838	15,826	594,573	671,182	0	18,923
METER READING REV REQTS	27,085,968	12,208,537	(138,043)	4,192,340	5,524,534	1,198,919	73,897	1,038,469	1,234,661	232,555	19,751	609,831	861,334	0	28,183
ALLOCATED ON CUSTOMERS	27,085,968														
METER READ CREDIT IN \$ PER MONTH	0.88	0.88	(0.80)	2.55	21.56	115.34	179.42	911.71	3,155.04	1,598.33	49,350.13	19.88	0.00	404.02	
METER READING REV REQTS	11,740,339														
ALLOCATED ON CUSTOMERS	11,740,339	10,163,785	128,545	1,209,375	188,394	7,643	303	838	288	36	9	9	31,860	11,203	51
METER READ CREDIT IN \$ PER MONTH		0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74
CUSTOMER ACCTS REVENUE REQTS	25,977,380														
ALLOCATED ON CUSTOMERS	25,977,380	22,489,002	280,001	2,675,936	416,852	16,912	670	1,855	637	80	20	20	70,495	24,787	113
CUSTACCTS CREDIT IN \$ PER MONTH		1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63

PPL ELECTRIC UTILITIES CORPORATION  
SUMMARY OF METERING AND BILLING COSTS FOR  
12 MONTHS ENDED DECEMBER 31, 2004

	METERS	METER READING	CUSTOMER ACCOUNTS	REVENUE CYCLE	notes
<b>RATE BASE</b>					
ELECTRIC PLANT	245,238	0	0	245,238	from cos allocation
ACCUM DEPRECIATION	44,382	0	0	44,382	from cos allocation
NET PLANT	200,856	0	0	200,856	net
ACCUM DEFERRED TAXES	(19,368)	0	0	(19,368)	on plt by F55 %
MISC ADDITIONS/DEDUCTIONS	0	0	0	0	
WORKING CAPITAL	2,925	0	0	2,925	on plt by F55 %
<b>TOTAL RATE BASE</b>	<b>184,414</b>	<b>0</b>	<b>0</b>	<b>184,414</b>	
<b>RETURN ON RATE BASE</b>	<b>16,284</b>	<b>0</b>	<b>0</b>	<b>16,284</b>	<b>8.83%</b>
<b>PLUS OPERATING EXPENSES</b>					
O & M EXPENSES	108	10,553	23,708	34,368	unbundled page
DEPRECIATION EXPENSE	8,766	0	0	8,766	from cos allocation
PAYROLL TAXES	4	495	736	1,235	on wages
PURTA TAXES	203	0	0	203	on plt by F55 %
DEFERRED INCOME TAXES	2,319	0	0	2,319	on plt by F55 %
INVESTMENT TAX CREDIT	(152)	0	0	(152)	on plt by F55 %
GROSS RECEIPTS TAX	1,591	693	1,533	3,817	Iterate 5.9% rev reqts
INCOME TAXES	(2,153)	0	0	(2,153)	on plt by F55 %
<b>TOTAL OPERATING EXPENSES</b>	<b>10,686</b>	<b>11,740</b>	<b>25,977</b>	<b>48,404</b>	
<b>REVENUE REQUIREMENTS FROM RATES</b>	<b>26,970</b>	<b>11,740</b>	<b>25,977</b>	<b>64,687</b>	