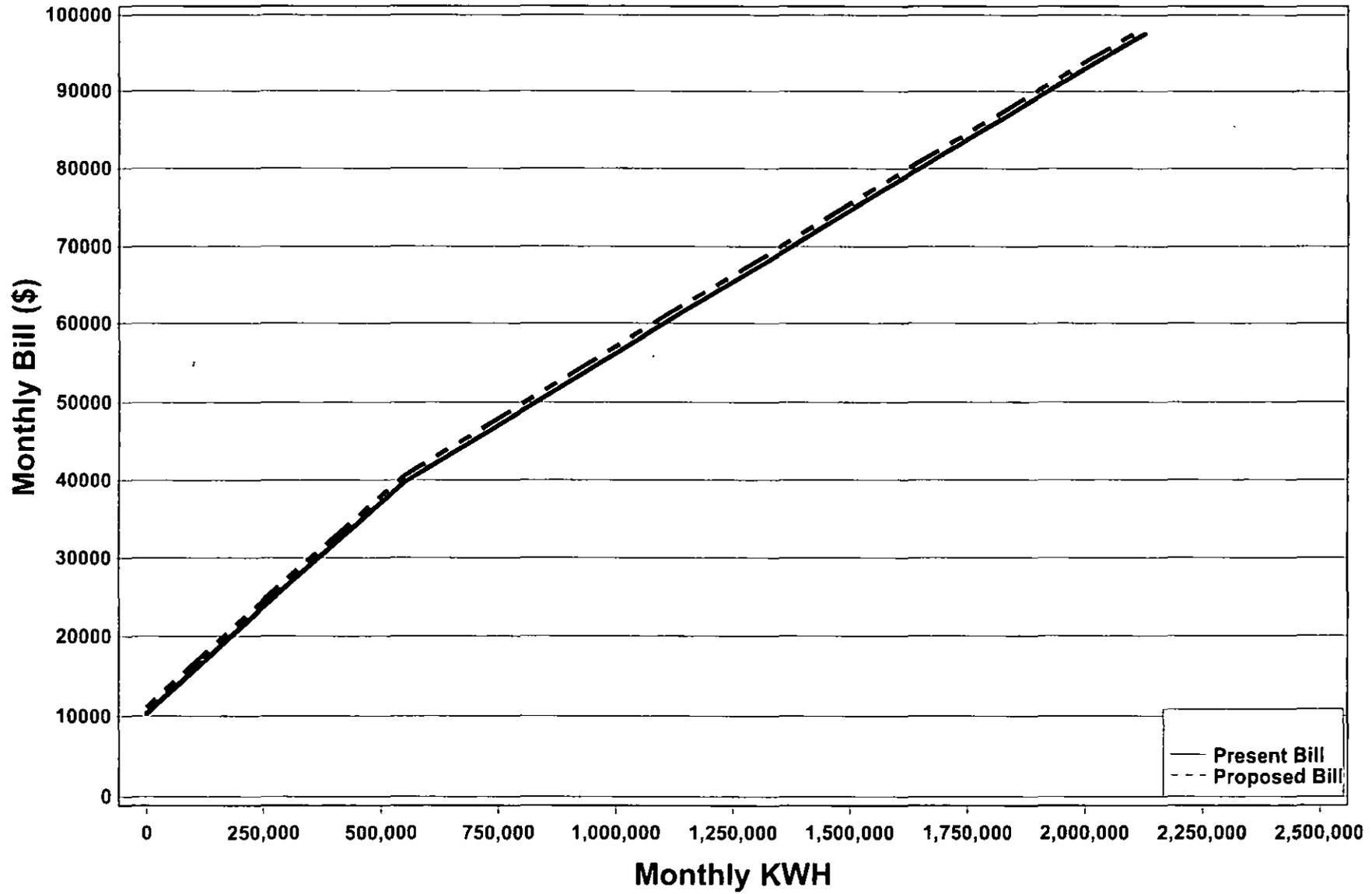
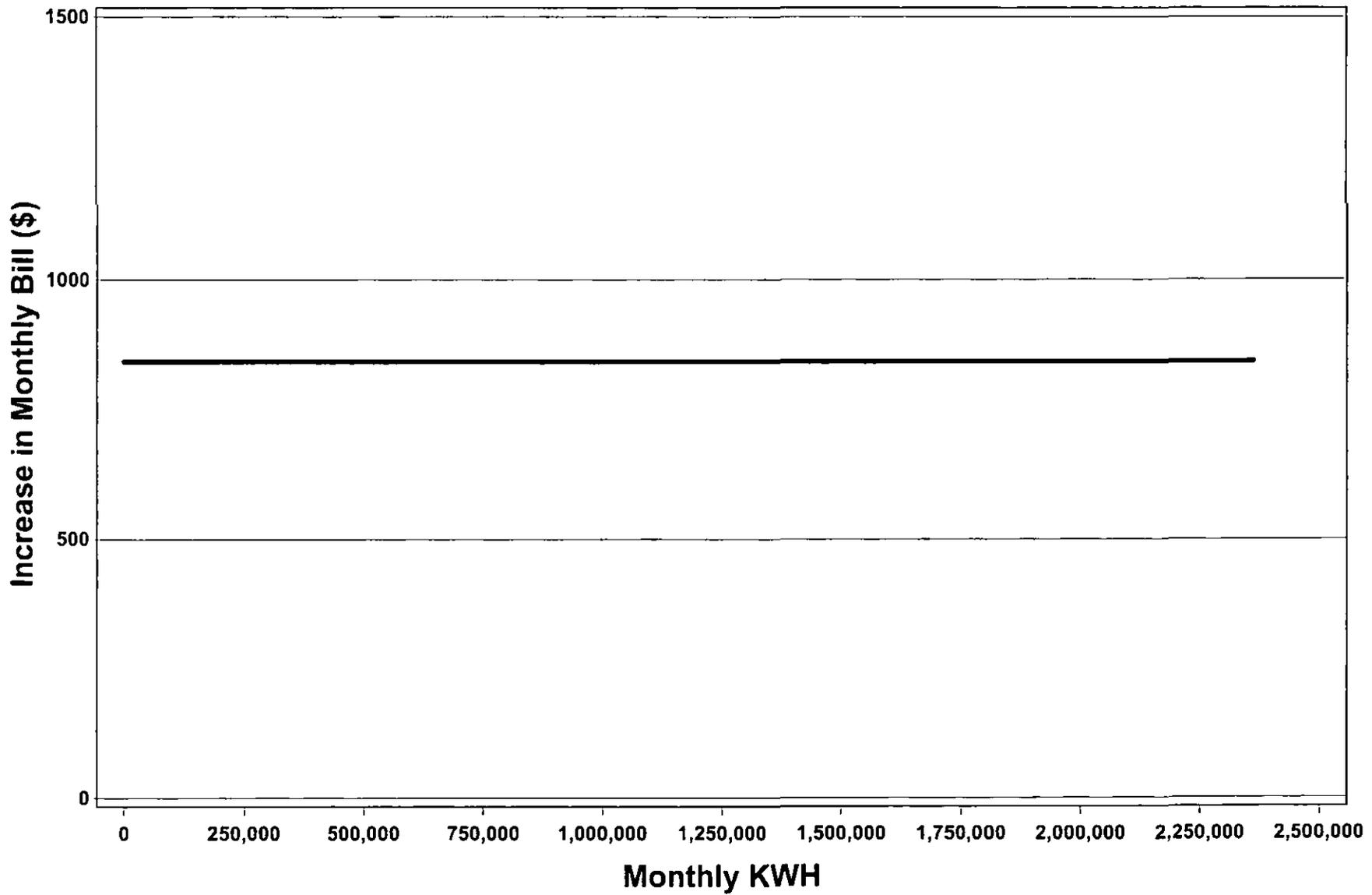


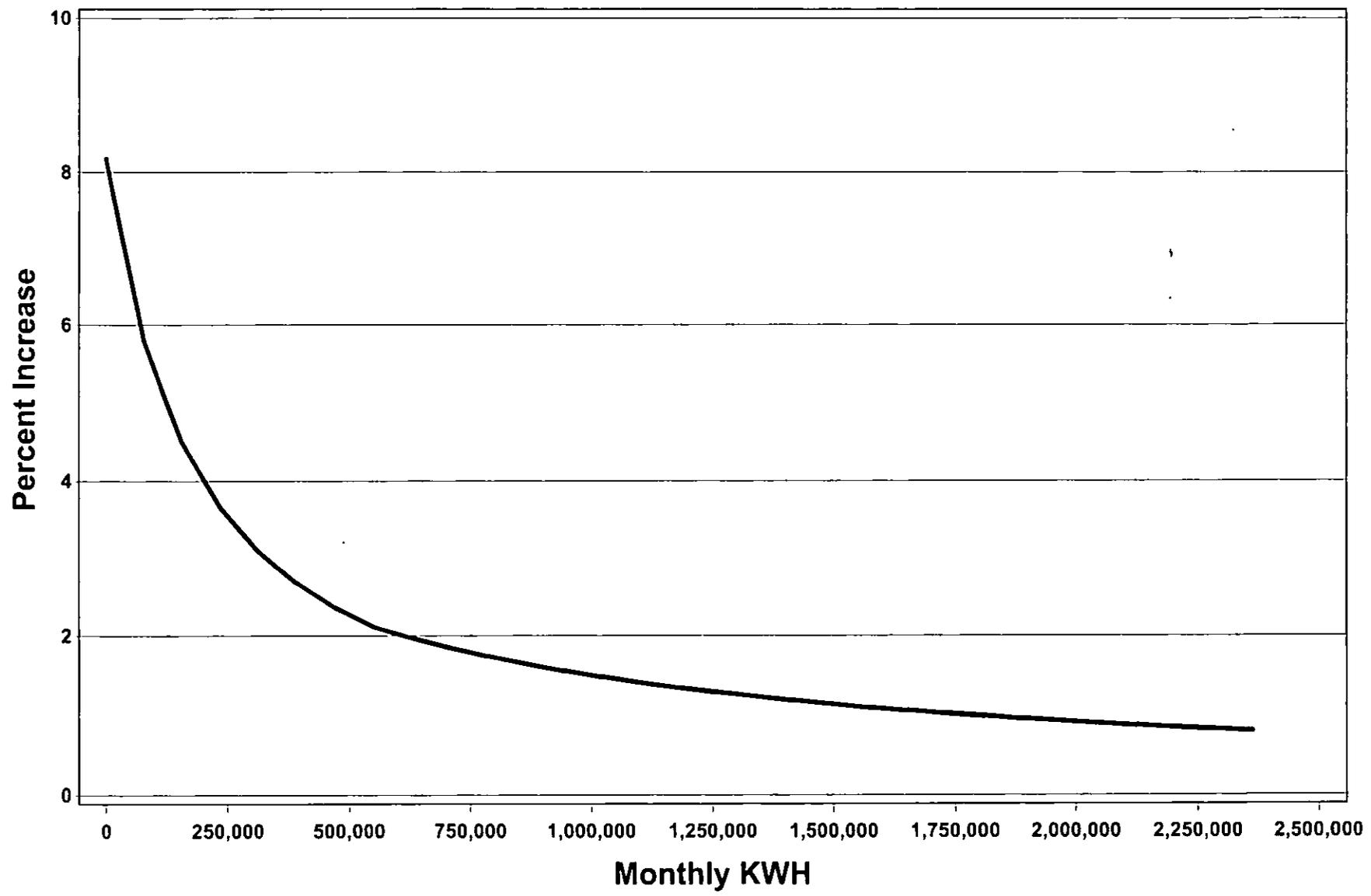
Proposed IST vs Present IST Rate
Average Demand 3151 KW
Base Rate Only



Dollar Difference of Proposed IST vs Present IST Rate
Average Demand 3151 KW
Base Rate Only



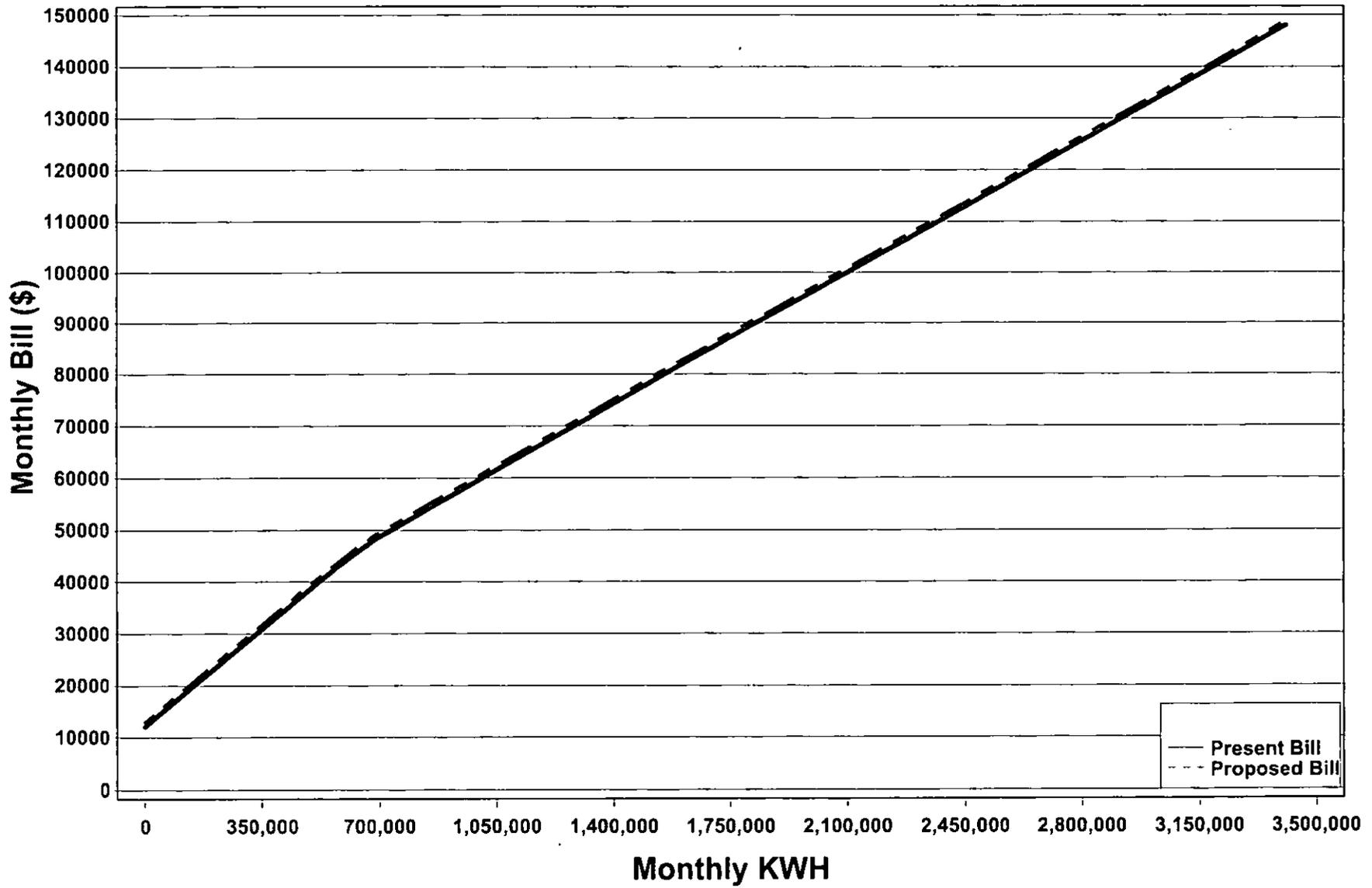
Percent Increase of Proposed IST vs Present IST Rate
Average Demand 3151 KW
Base Rate Only



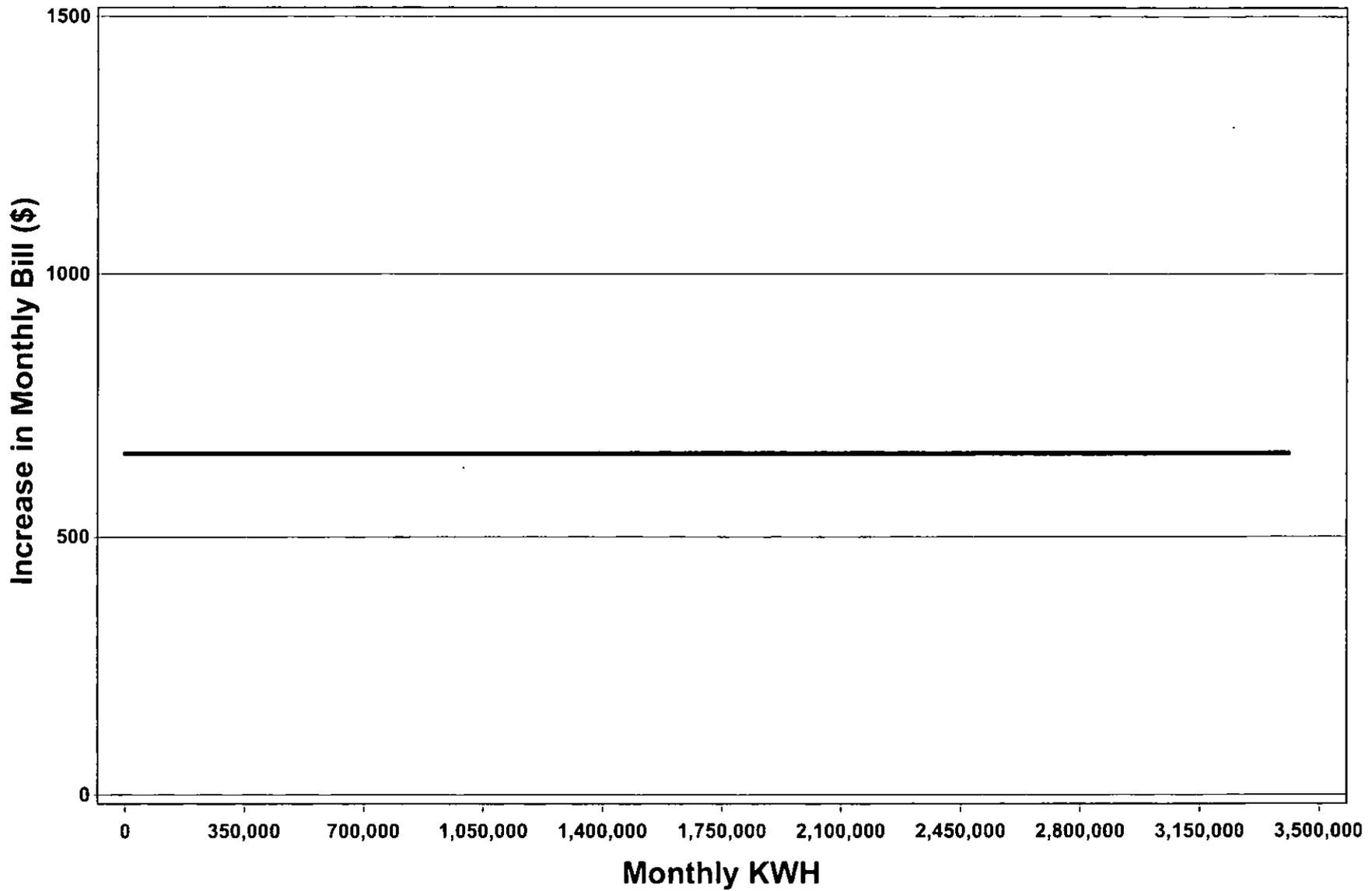
PPL Electric Utility
 Rate Revenue Comparison
 Average Demand of 3151 KW
 Base Rate Only
 Present IST Rate and Proposed IST Rate

A	B	C	D = C - B	E = D/B
KWH	Present Bill Present (\$)	Proposed Bill Proposed (\$)	Difference (\$)	Percent Difference
0	10,300	11,142	842	8.17
78,775	14,531	15,373	842	5.79
157,550	18,762	19,604	842	4.49
236,325	22,993	23,835	842	3.66
315,100	27,224	28,066	842	3.09
393,875	31,455	32,297	842	2.68
472,650	35,686	36,528	842	2.36
551,425	39,831	40,673	842	2.11
630,200	42,718	43,560	842	1.97
708,975	45,606	46,448	842	1.85
787,750	48,493	49,335	842	1.74
866,525	51,380	52,222	842	1.64
945,300	54,267	55,109	842	1.55
1,024,075	57,154	57,996	842	1.47
1,102,850	60,041	60,883	842	1.40
1,181,625	62,928	63,770	842	1.34
1,260,400	65,815	66,657	842	1.28
1,339,175	68,702	69,544	842	1.23
1,417,950	71,589	72,432	842	1.18
1,496,725	74,477	75,319	842	1.13
1,575,500	77,364	78,206	842	1.09
1,654,275	80,251	81,093	842	1.05
1,733,050	83,138	83,980	842	1.01
1,811,825	86,025	86,867	842	0.98
1,890,600	88,912	89,754	842	0.95
1,969,375	91,799	92,641	842	0.92
2,048,150	94,686	95,528	842	0.89
2,126,925	97,573	98,415	842	0.86

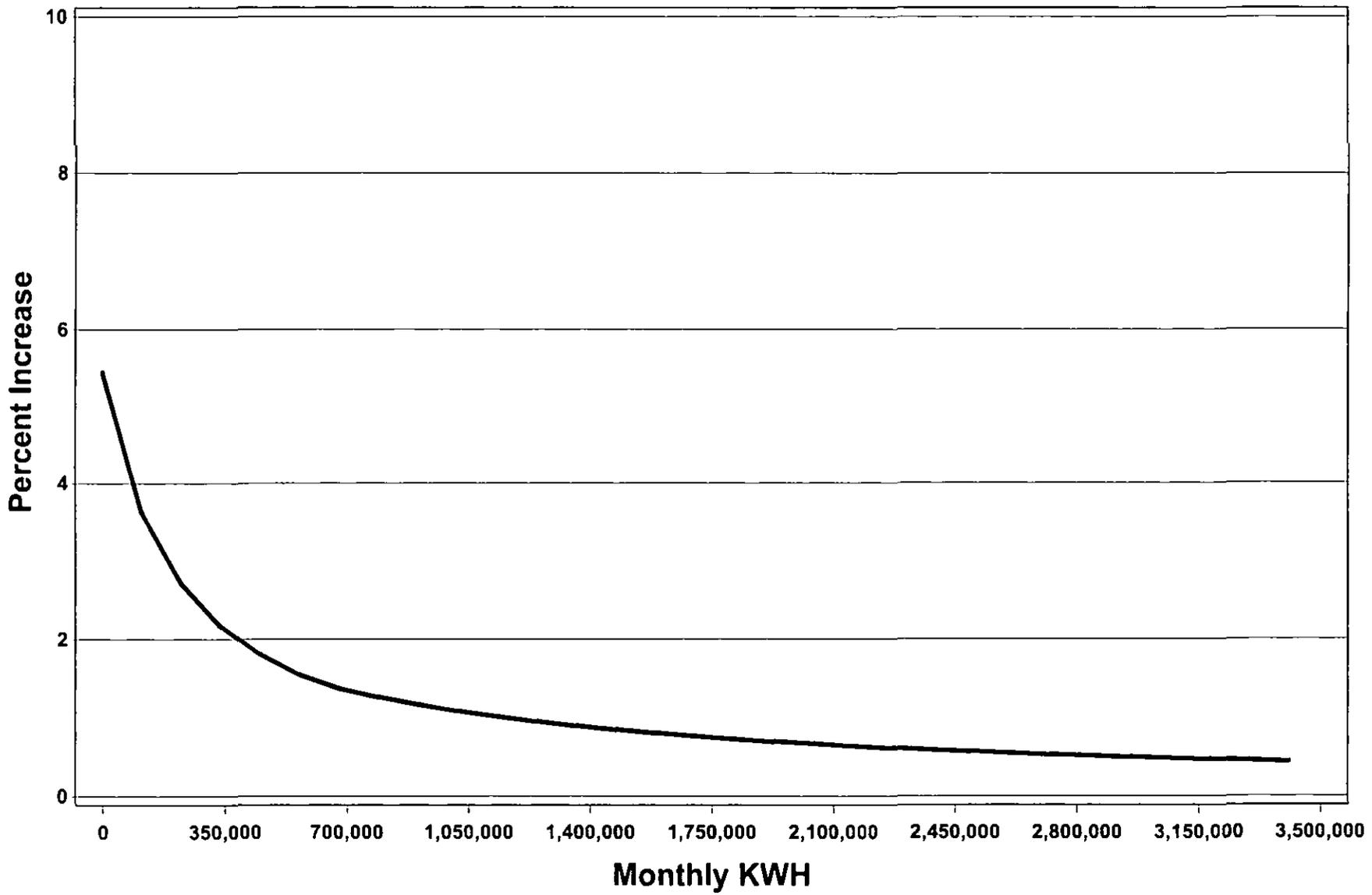
Proposed IST vs Present IST Rate
Average Demand 4548 KW
Base Rate Only



Dollar Difference of Proposed IST vs Present IST Rate
Average Demand 4548 KW
Base Rate Only



Percent Increase of Proposed IST vs Present IST Rate
Average Demand 4548 KW
Base Rate Only



PPL Electric Utilities
 Rate Revenue Comparison
 Average Demand of 4548 KW
 Base Rate Only
 Present IST Rate and Proposed IST Rate

A	B	C	D = C - B	E = D/B
KWH	Present Bill Present (\$)	Proposed Bill Proposed (\$)	Difference (\$)	Percent Difference
0	12,085	12,743	658	5.45
113,700	18,192	18,850	658	3.62
227,400	24,299	24,957	658	2.71
341,100	30,406	31,064	658	2.17
454,800	36,512	37,171	658	1.80
568,500	42,619	43,278	658	1.54
682,200	48,727	49,385	658	1.37
795,900	54,834	55,492	658	1.26
909,600	60,941	61,599	658	1.17
1,023,300	67,048	67,706	658	1.09
1,137,000	73,155	73,813	658	1.02
1,250,700	79,262	79,920	658	0.96
1,364,400	85,369	86,027	658	0.90
1,478,100	91,476	92,134	658	0.85
1,591,800	97,583	98,241	658	0.81
1,705,500	103,690	104,348	658	0.77
1,819,200	109,797	110,455	658	0.73
1,932,900	115,904	116,562	658	0.70
2,046,600	122,011	122,669	658	0.67
2,160,300	128,118	128,776	658	0.64
2,274,000	134,225	134,883	658	0.62
2,387,700	140,332	140,990	658	0.60
2,501,400	146,439	147,097	658	0.57
2,615,100	152,546	153,204	658	0.55
2,728,800	158,653	159,311	658	0.54
2,842,500	164,760	165,418	658	0.52
2,956,200	170,867	171,525	658	0.50
3,069,900	176,974	177,632	658	0.49

- Q.1. Provide a cost study which allocates the total cost of service to each proposed tariff rate schedule. Tariff rate schedules may be combined for this purpose provided they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefor should be submitted.

The rates of return for each tariff rate schedule as defined above should be determined at both the present and proposed rate levels. Base rate revenues should be used for this purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefor should accompany the cost allocation study.

The method selected for use in allocating costs to rate classes should include costs analyses based on:

- a. Peak responsibility.
- b. Average and excess, on a non-coincident demand basis.
- c. Company preferred method if different from the above-referenced methods, with rationale behind the selection.

This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study.

The cost data used in the allocation study may be based on the test year.

- A.1. Exhibit JMK 2 provides the requested information.

Q.2. Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.

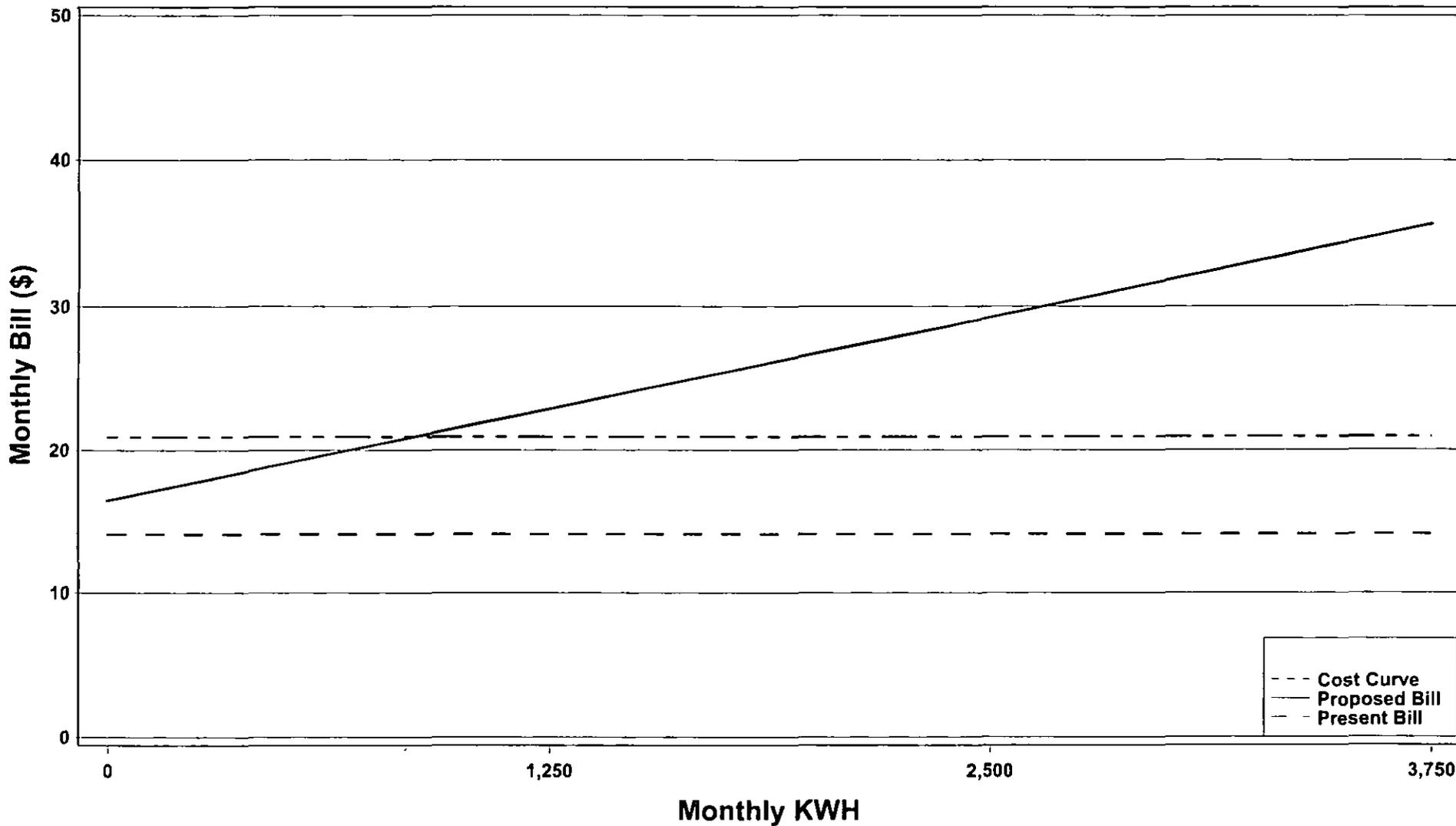
A.2. Attachment IV-E-2 provides cost comparison curves for Rate Schedule RTS and specific general service rate schedules. The following tabulation shows representative KW loads used for each rate schedule.

Present Rate Schedule	KW Values			
		6 KW	7 KW	9 KW
RTS		6 KW	7 KW	9 KW
GH-1	10	24	46	244
GS-1	5<	5	6	16
GS-3	25	33	55	212
LP-4	116	401	812	2,250
ISP	672	793	1272	1,346
LP-5	595	2909	4201	10,162
IST	1,319	2,579	3,151	4,548

Cost data for other rate schedules, which contain both a demand and energy charge, are not available.

The curves shown in Attachment IV-E-2 use load research, factorial relationships, and unit cost information. The cost portion of the curves should be viewed as an approximation of the cost trends developed from limited data and observations. Curves for Rate Schedules RS and RTD are not available due to insufficient load research and cost data.

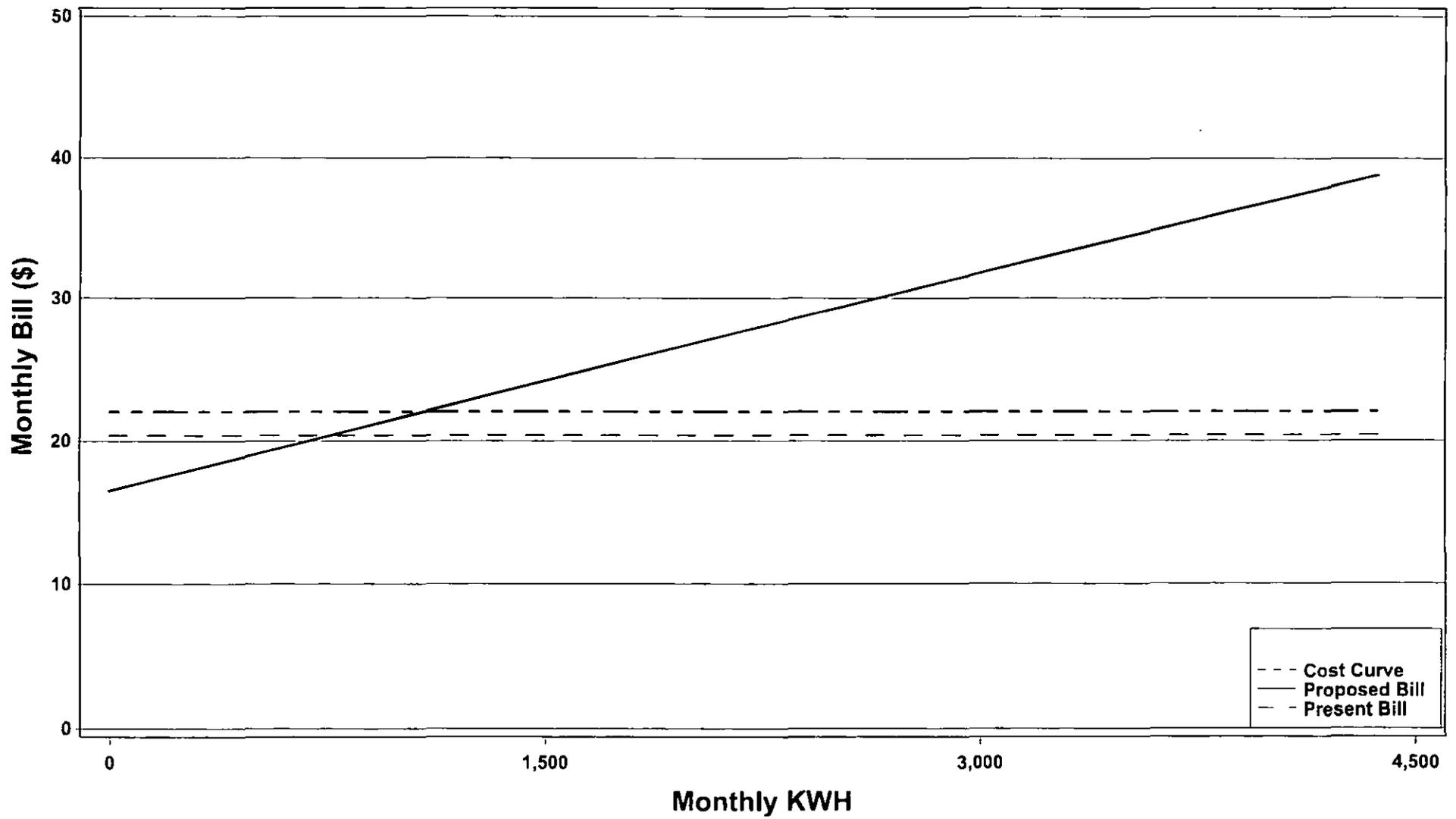
**Proposed RTS vs Present RTS Rate
Average Demand 6 KW
Base Rate Only**



Present Rate
 \$16.45 Customer Charge
 \$0.0000 FIRST 2 KW \$/KW
 \$1.113 Excess KW \$/KW

Proposed Rate
 \$16.50 Customer Charge
 \$0.0051/KWH For All KWH

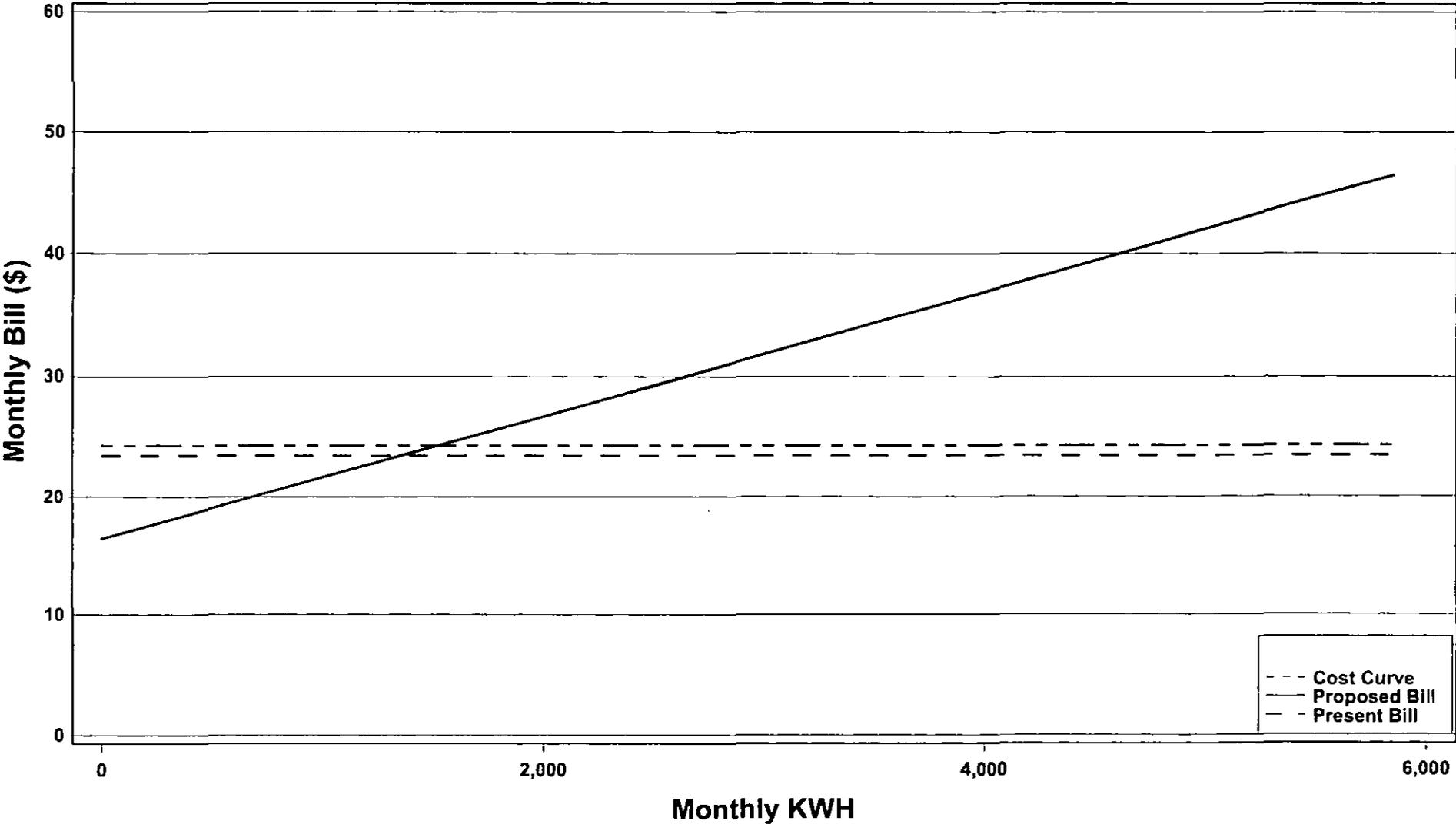
**Proposed RTS vs Present RTS Rate
Average Demand 7 KW
Base Rate Only**



Present Rate
 \$16.45 Customer Charge
 \$0.0000 FIRST 2 KW \$/KW
 \$1.113 Excess KW \$/KW

Proposed Rate
 \$16.50 Customer Charge
 \$0.0051/KWH For All KWH

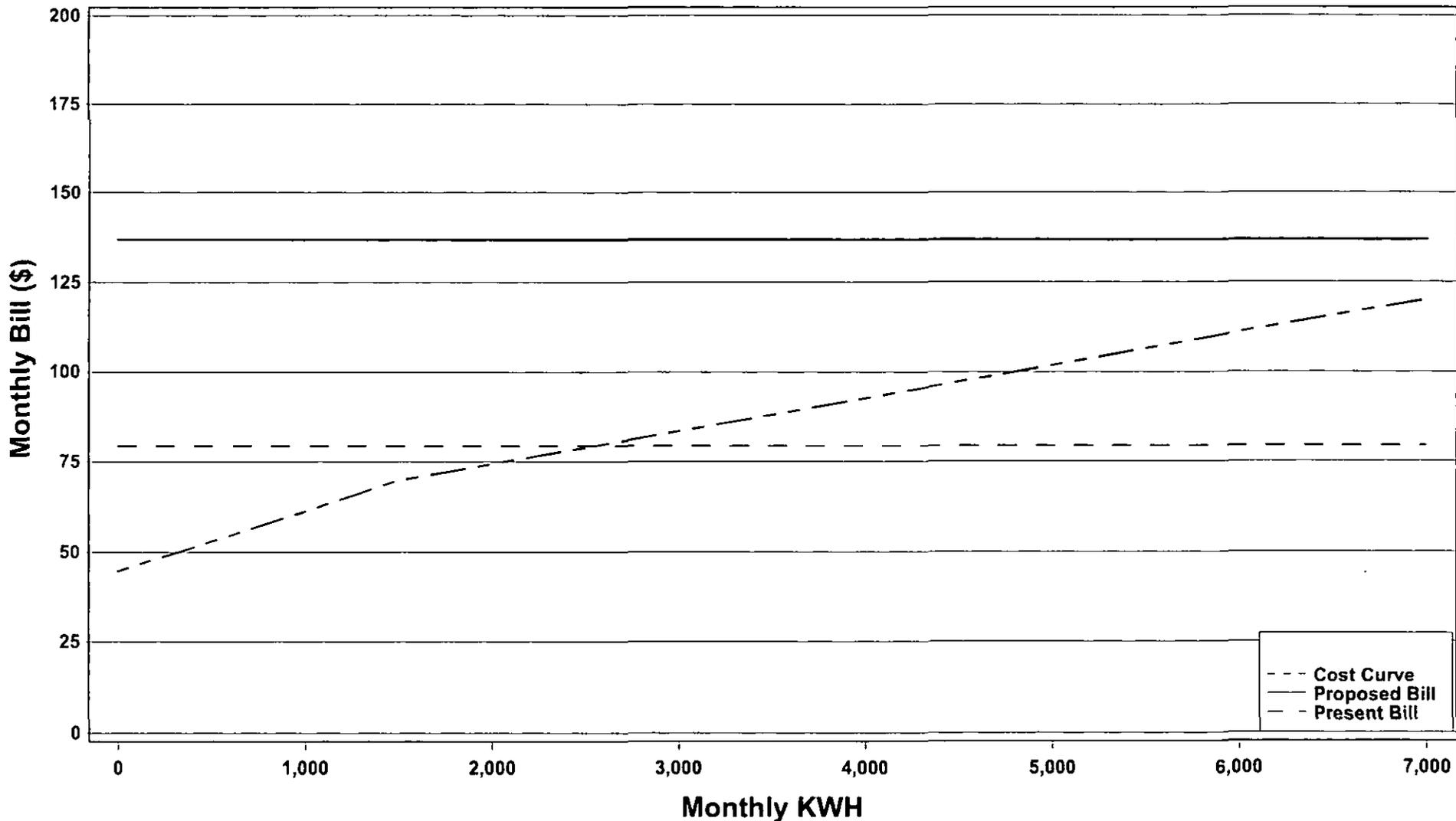
**Proposed RTS vs Present RTS Rate
Average Demand 9 KW
Base Rate Only**



Present Rate
 \$16.45 Customer Charge
 \$0.0000 FIRST 2 KW \$/KW
 \$1.113 Excess KW \$/KW

Proposed Rate
 \$16.50 Customer Charge
 \$0.0051/KWH For All KWH

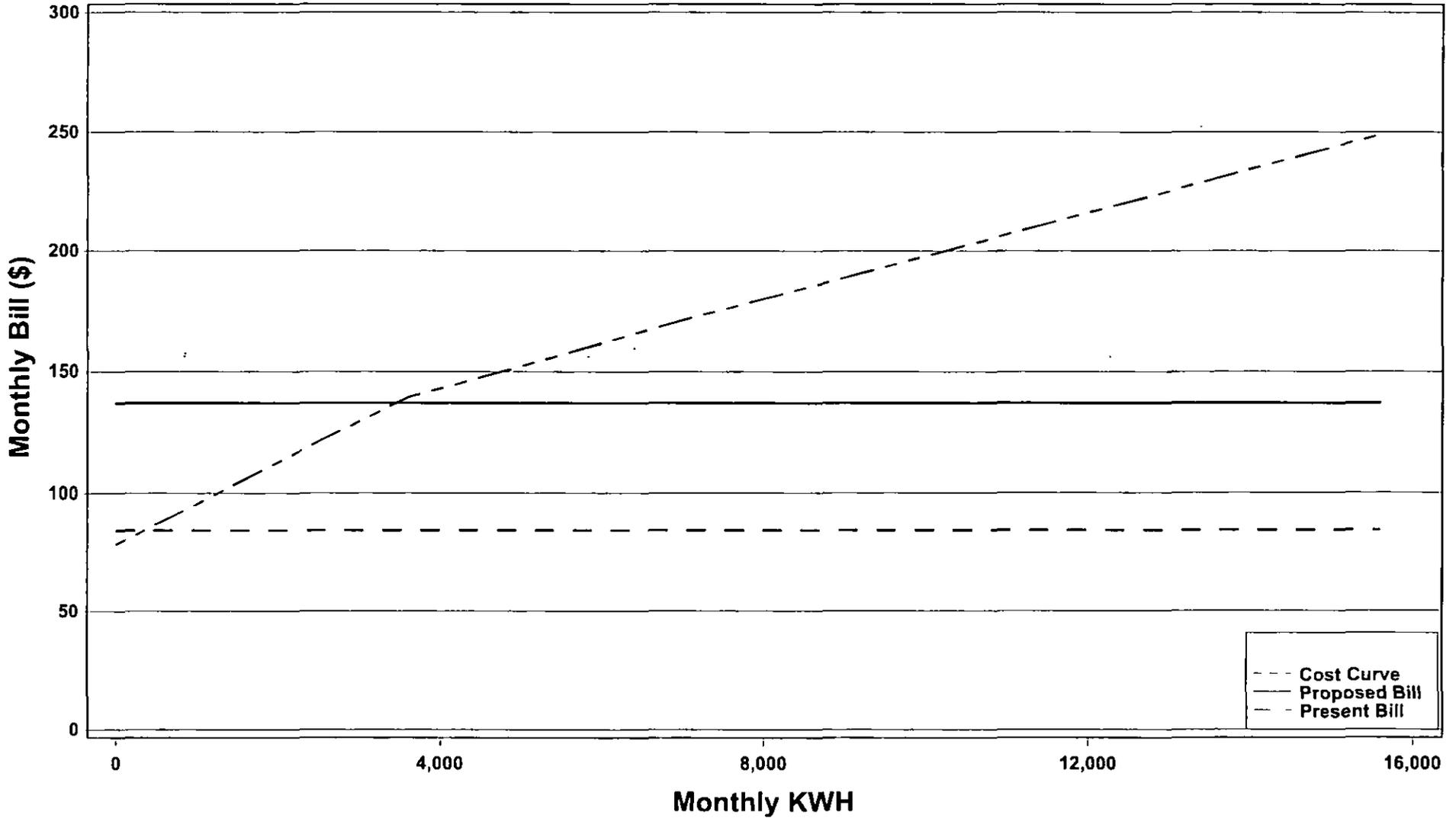
**Proposed GH1 vs Present GH1 Rate
Average Demand 10 KW
Base Rate Only**



Present Rate
 20.08 Customer Charge
 2.44 \$/KW All KW
 1.685 ¢/KWH 150 KWH/KW
 0.913 ¢/KWH Excess

Proposed Rate
 5.48 \$/KW, 25 KW Minimum
 1.9960 ¢/KWH 150 KWH/KW
 1.0010 ¢/KW Excess

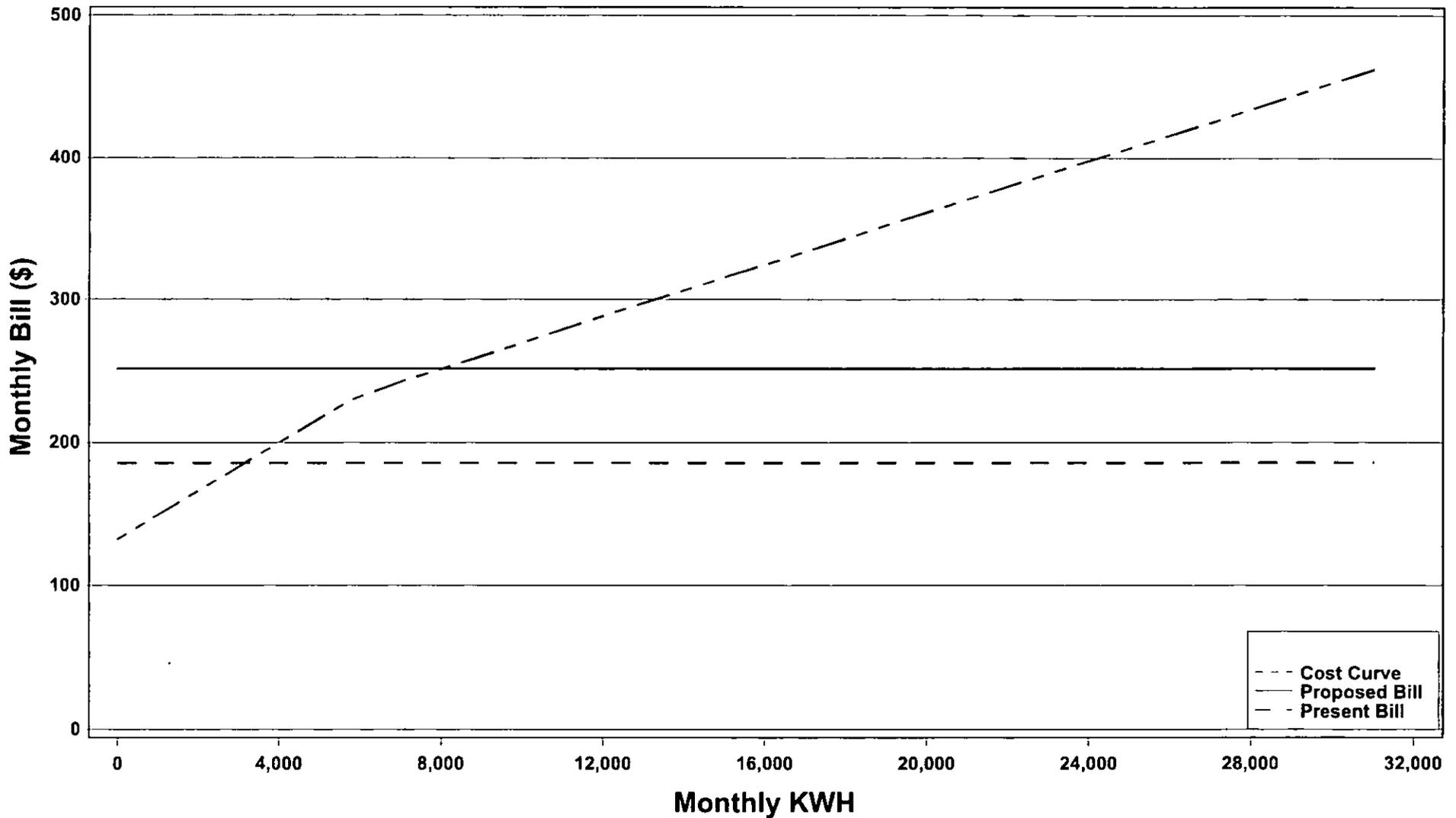
**Proposed GH1 vs Present GH1 Rate
Average Demand 24 KW
Base Rate Only**



Present Rate
 20.08 Customer Charge
 2.44 \$/KW All KW
 1.685 ¢/KWH 150 KWH/KW
 0.913 ¢/KWH Excess

Proposed Rate
 5.48 \$/KW, 25 KW Minimum
 1.9960 ¢/KWH 150 KWH/KW
 1.0010 ¢/KW Excess

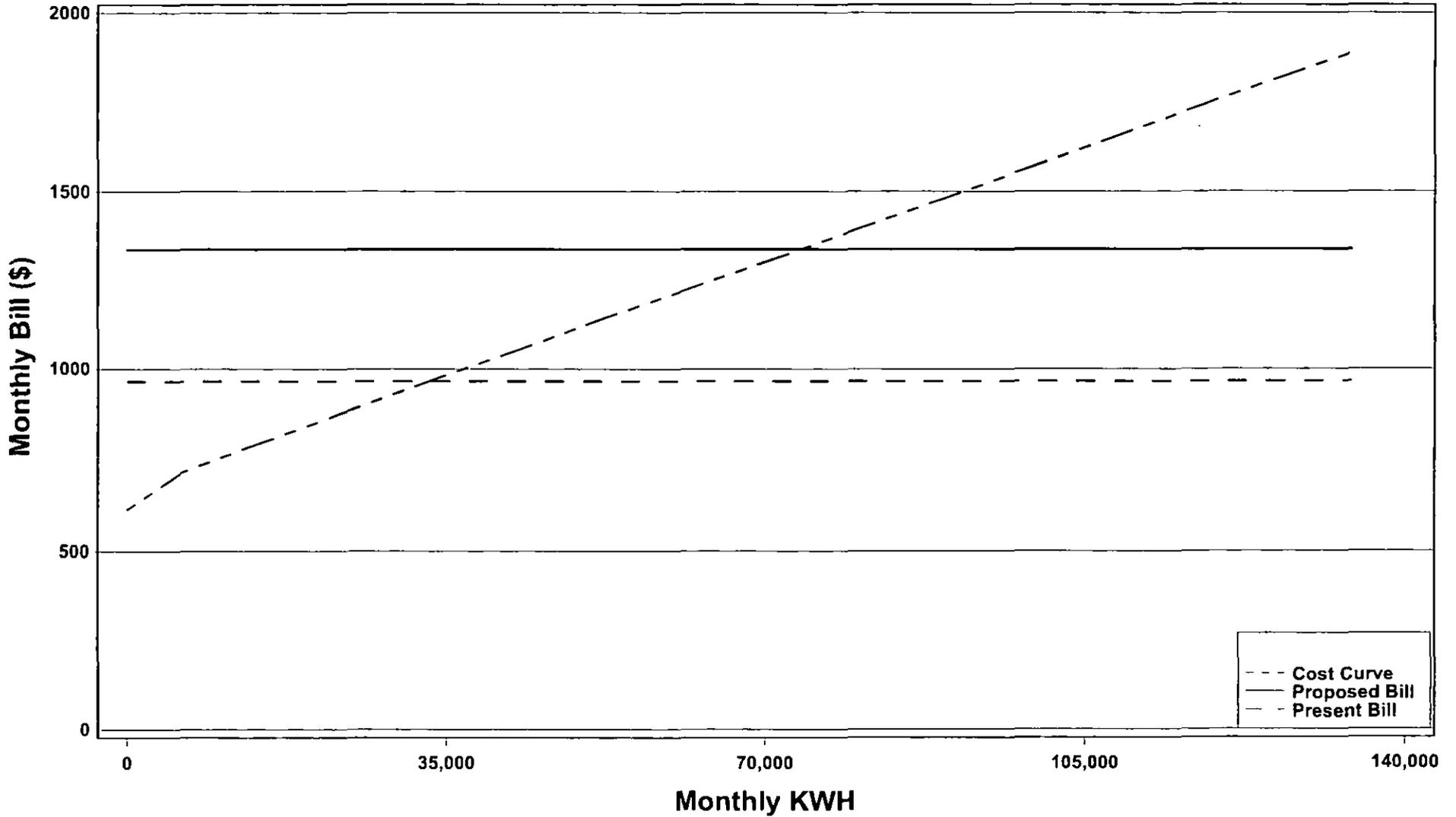
**Proposed GH1 vs Present GH1 Rate
Average Demand 46 KW
Base Rate Only**



Present Rate
 20.08 Customer Charge
 2.44 \$/KW All KW
 1.685 ¢/KWH 150 KWH/KW
 0.913 ¢/KWH Excess

Proposed Rate
 5.48 \$/KW, 25 KW Minimum
 1.9960 ¢/KWH 150 KWH/KW
 1.0010 ¢/KW Excess

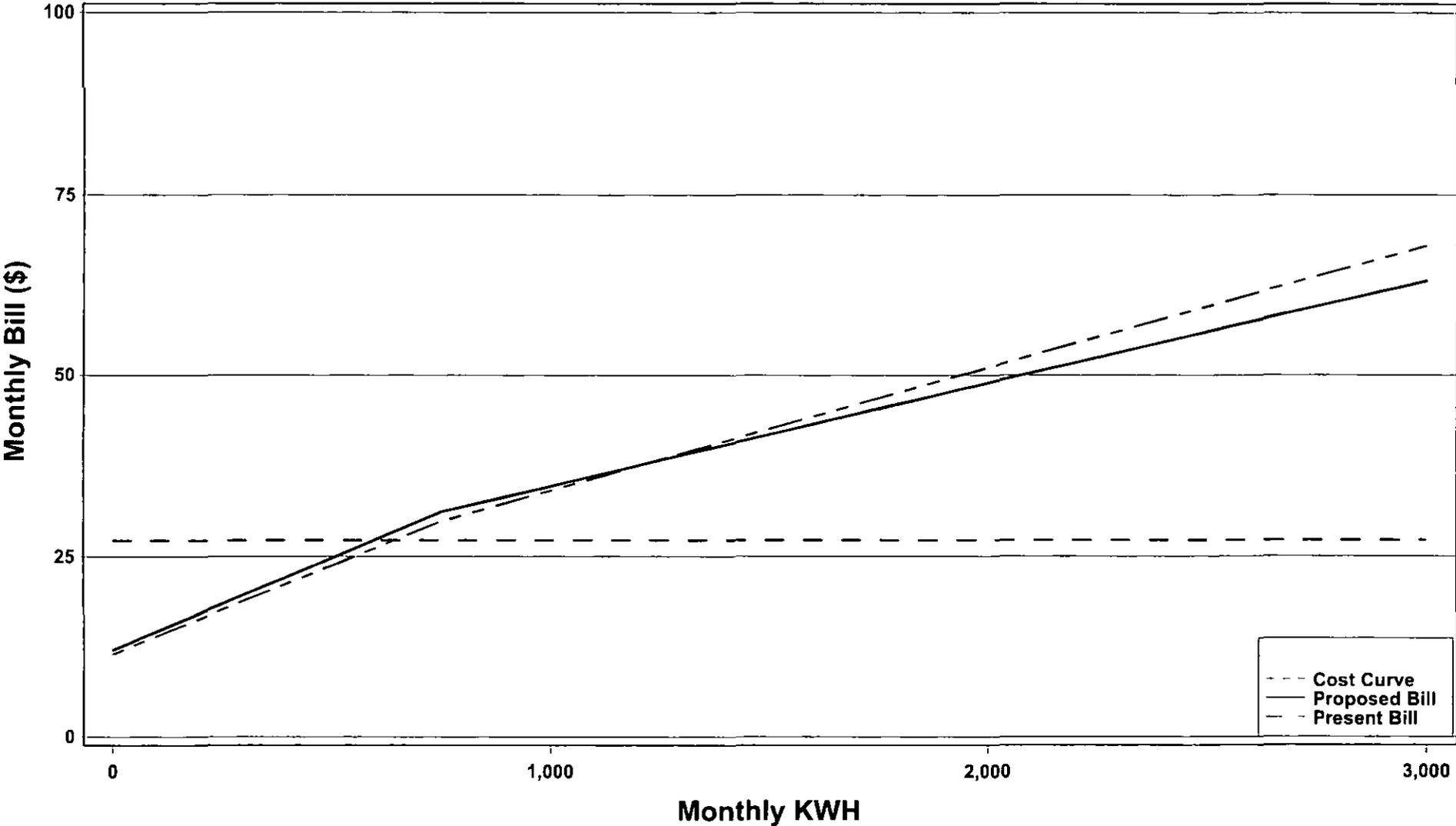
**Proposed GH1 vs Present GH1 Rate
Average Demand 244 KW
Base Rate Only**



Present Rate
 20.08 Customer Charge
 2.44 \$/KW All KW
 1.685 ¢/KWH 150 KWH/KW
 0.913 ¢/KWH Excess

Proposed Rate
 5.48 \$/KW, 25 KW Minimum
 1.9960 ¢/KWH 150 KWH/KW
 1.0010 ¢/KW Excess

**Proposed GS1 vs Present GS1 Rate
Average Demand 5 KW
Base Rate Only**



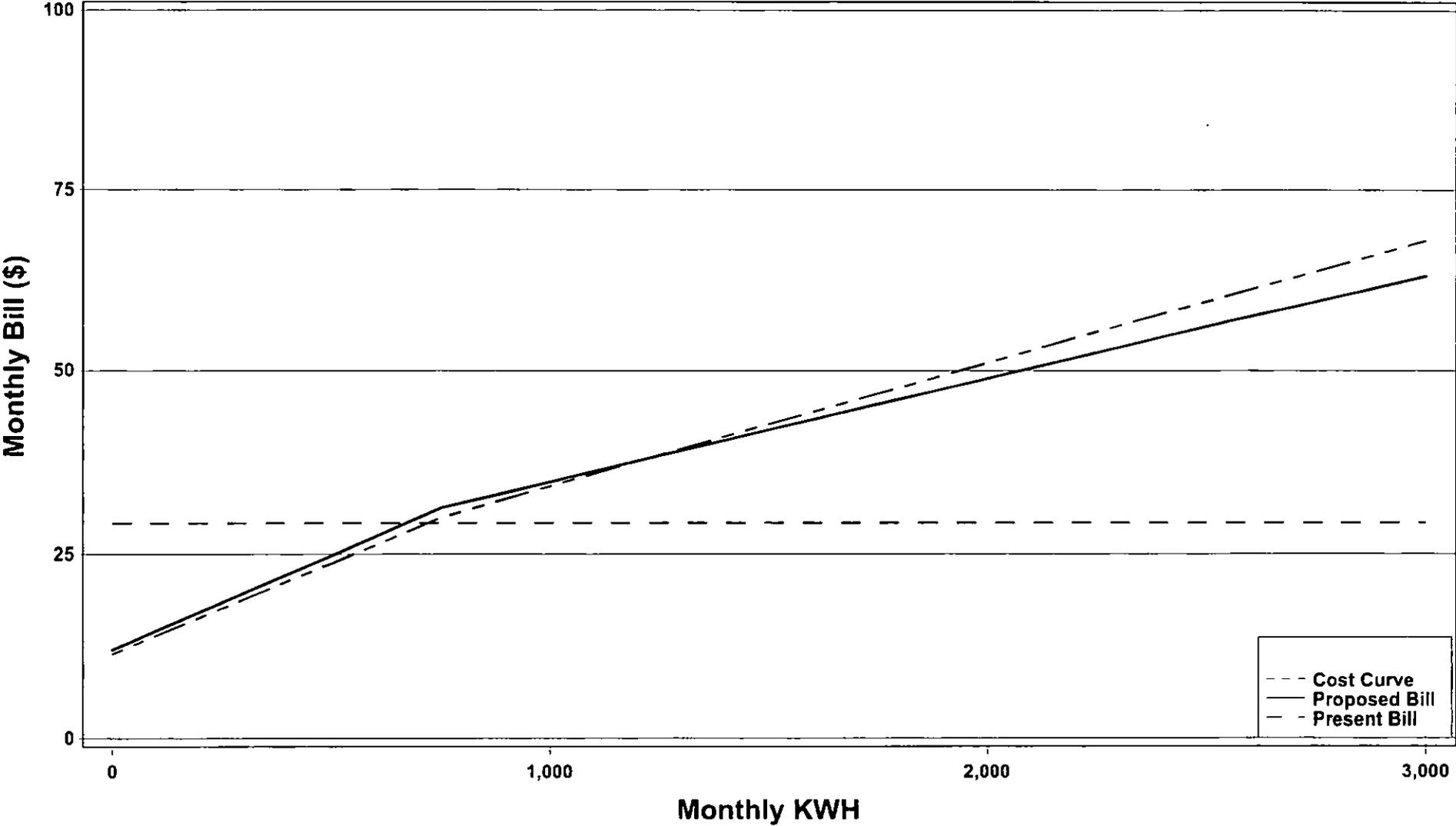
Present Rate
 11.41 Customer Charge
 0.00 \$/KW 5 KW
 2.35 \$/KW Excess

 2.453 ¢/KWH 150 KWH/KW
 1.695 ¢/KWH Excess

Proposed Rate
 12.00 Customer Charge
 0.00 \$/KW 5 KW
 2.40 \$/KW Excess

 2.55 ¢/KWH 150 KWH/KW
 1.42 ¢/KW Excess

**Proposed GS1 vs Present GS1 Rate
Average Demand 5 KW
Base Rate Only**



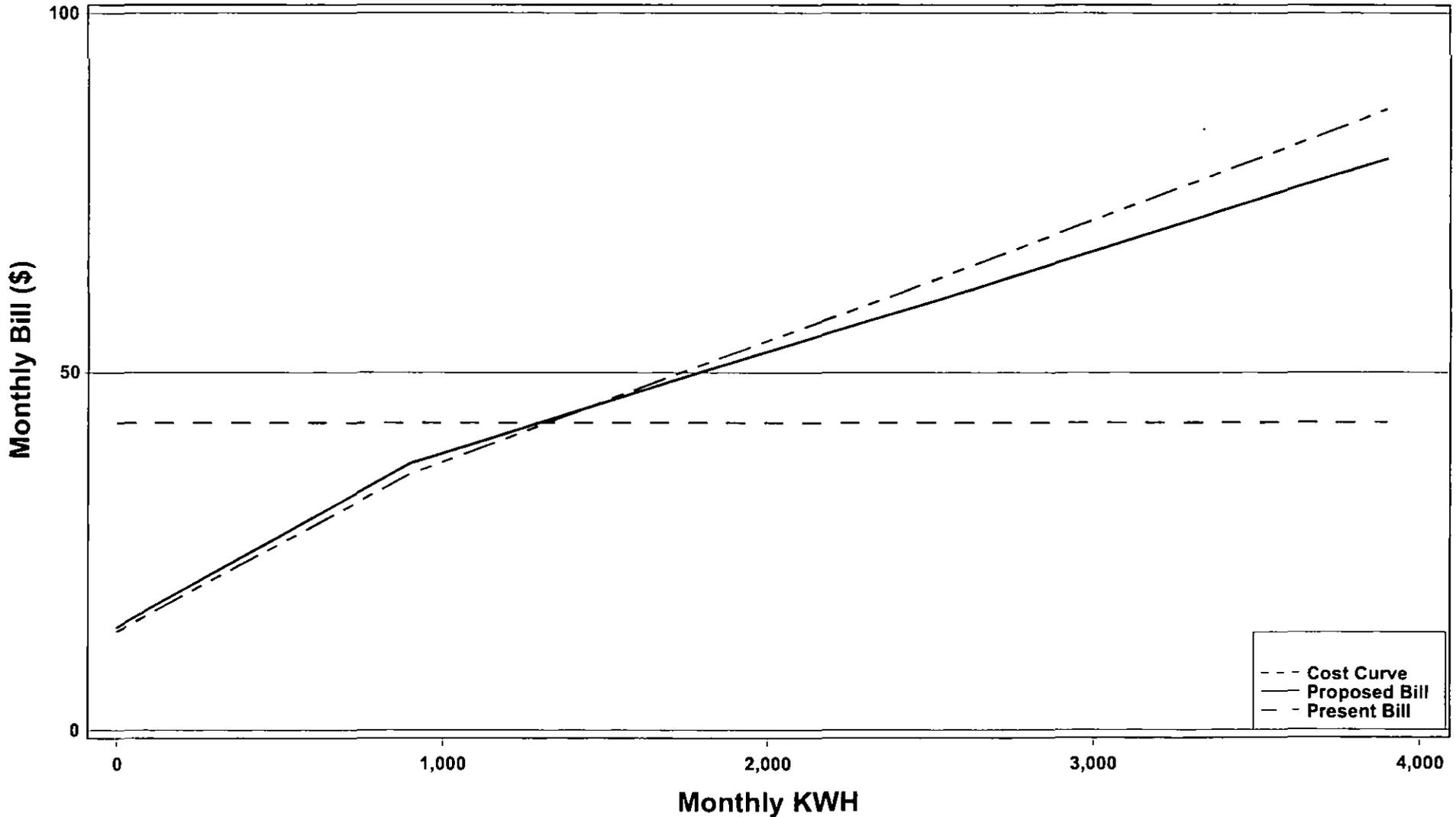
Present Rate
 11.41 Customer Charge
 0.00 \$/KW 5 KW
 2.35 \$/KW Excess

 2.453 ¢/KWH 150 KWH/KW
 1.695 ¢/KWH Excess

Proposed Rate
 12.00 Customer Charge
 0.00 \$/KW 5 KW
 2.40 \$/KW Excess

 2.55 ¢/KWH 150 KWH/KW
 1.42¢/KW Excess

**Proposed GS1 vs Present GS1 Rate
Average Demand 6 KW
Base Rate Only**



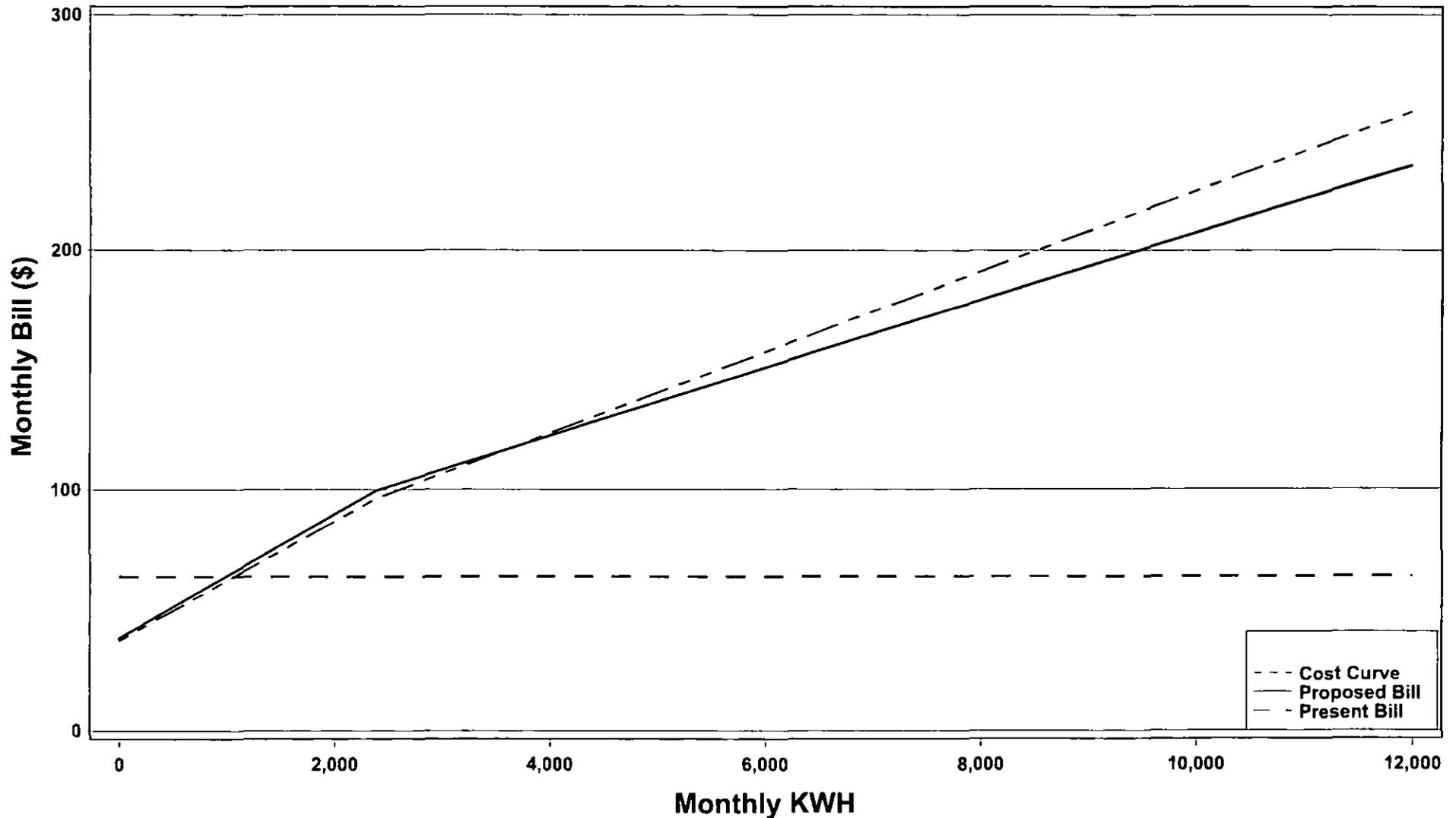
Present Rate
 11.41 Customer Charge
 0.00 \$/KW 5 KW
 2.35 \$/KW Excess

 2.453 ¢/KWH 150 KWH/KW
 1.695 ¢/KWH Excess

Proposed Rate
 12.00 Customer Charge
 0.00 \$/KW 5 KW
 2.40 \$/KW Excess

 2.55 ¢/KWH 150 KWH/KW
 1.42 ¢/KW Excess

**Proposed GS1 vs Present GS1 Rate
Average Demand 16 KW
Base Rate Only**



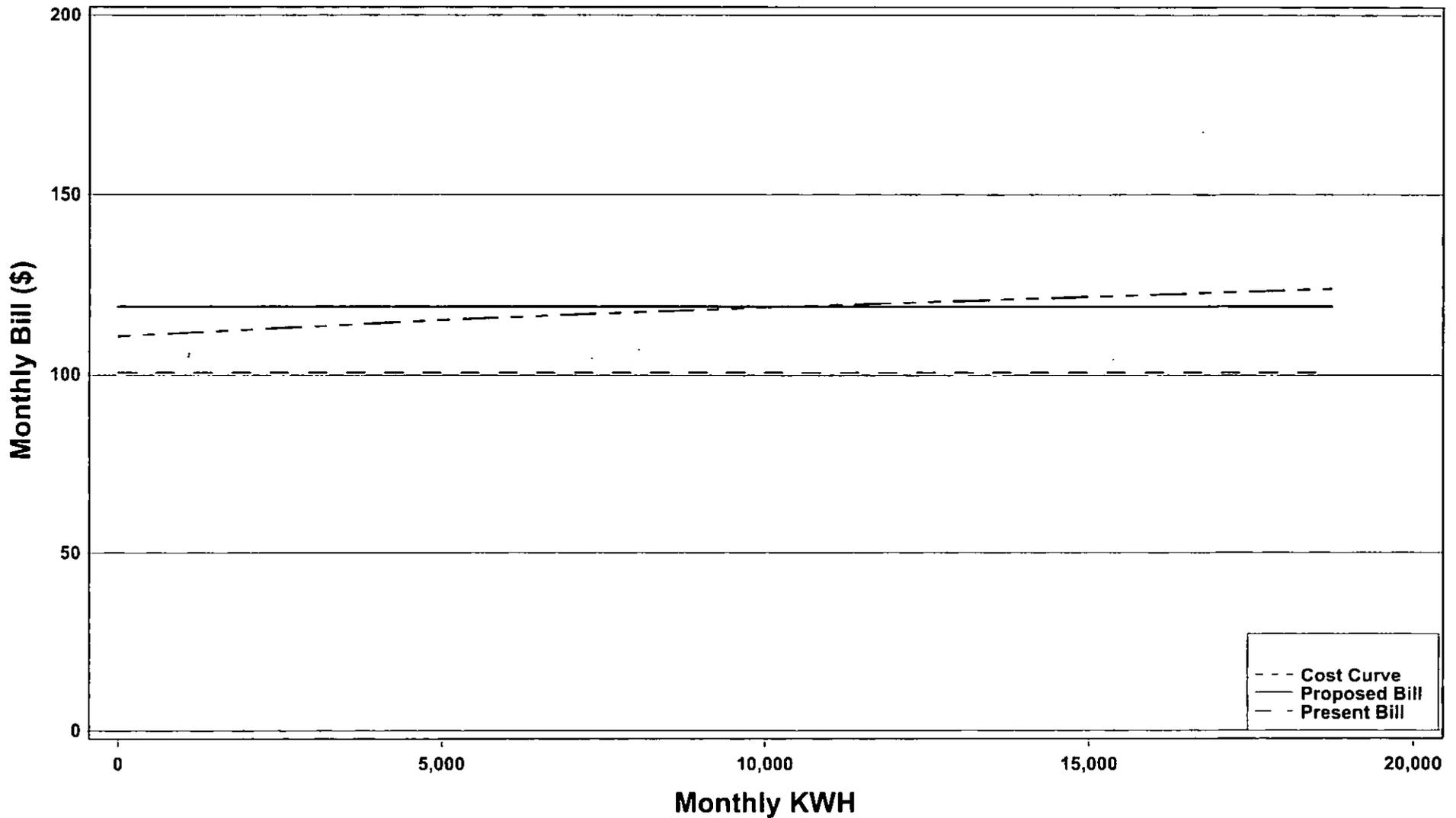
Present Rate
 11.41 Customer Charge
 0.00 \$/KW 5 KW
 2.35 \$/KW Excess

 2.453 ¢/KWH 150 KWH/KW
 1.695 ¢/KWH Excess

Proposed Rate
 12.00 Customer Charge
 0.00 \$/KW 5 KW
 2.40 \$/KW Excess

 2.55 ¢/KWH 150 KWH/KW
 1.42 ¢/KWH Excess

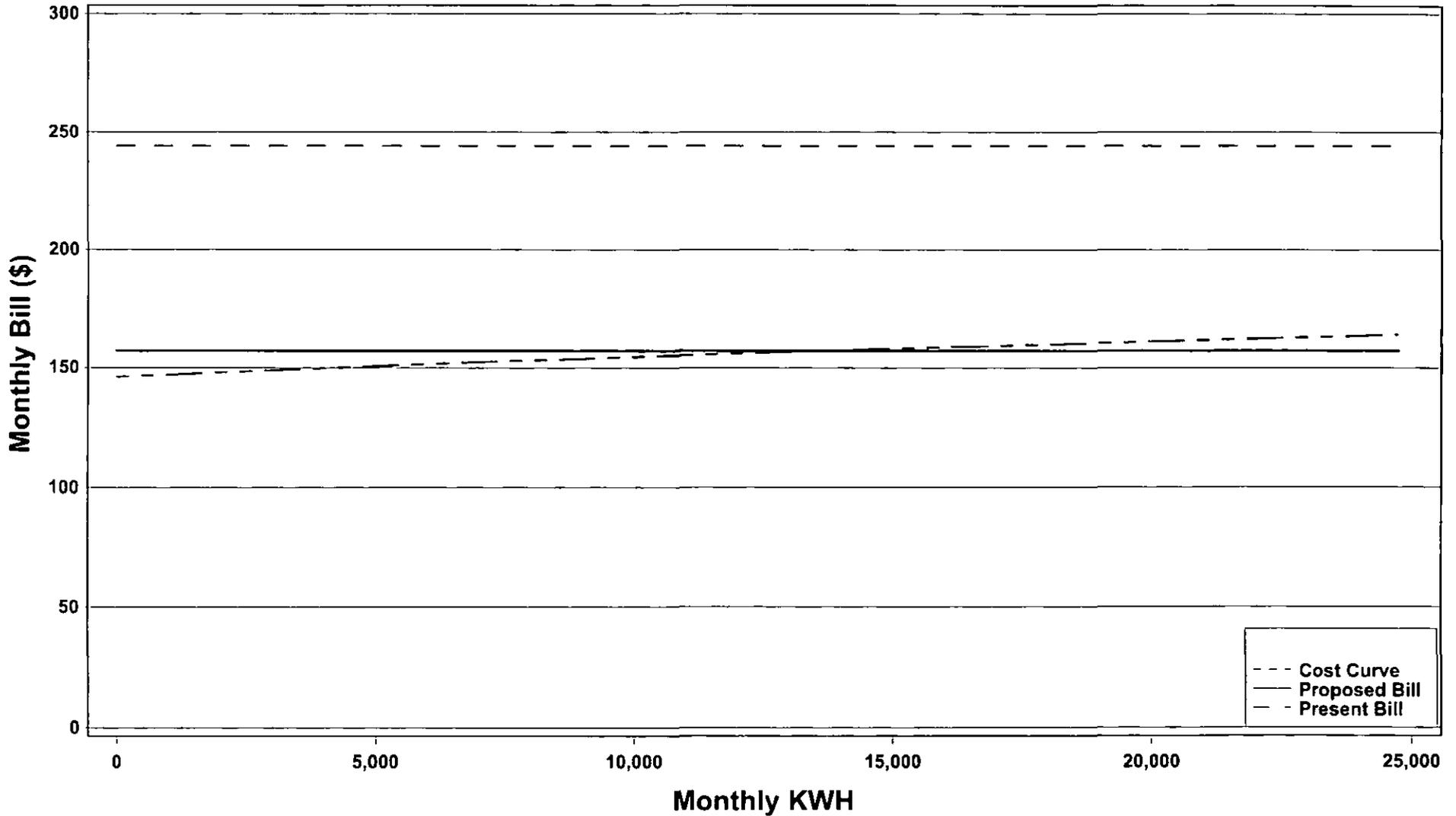
**Proposed GS3 vs Present GS3 Rate
Average Demand 25 KW
Base Rate Only**



Present Rate
 4.425 \$/KW, 25 KW Minimum
 0.091 ¢/KWH 200 KWH/KW
 0.072 ¢/KWH 200 KWH/KW
 0.060 ¢/KWH Excess

Proposed Rate
 4.76 \$/KW 25 KW Minimum

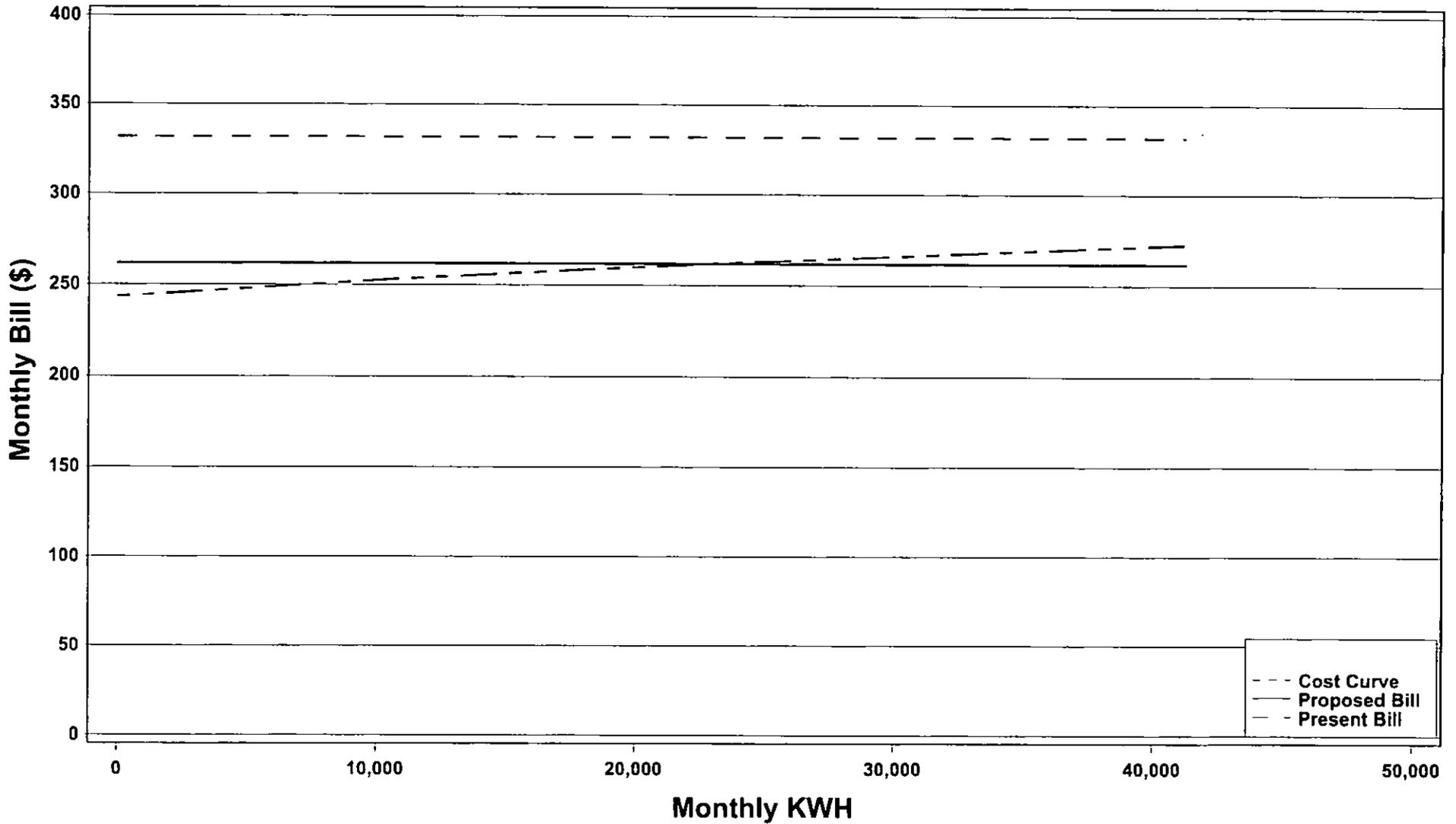
**Proposed GS3 vs Present GS3 Rate
Average Demand 33 KW
Base Rate Only**



Present Rate
 4.425 \$/KW, 25 KW Minimum
 0.091 ¢/KWH 200 KWH/KW
 0.072 ¢/KWH 200 KWH/KW
 0.060 ¢/KWH Excess

Proposed Rate
 4.76 \$/KW 25 KW Minimum

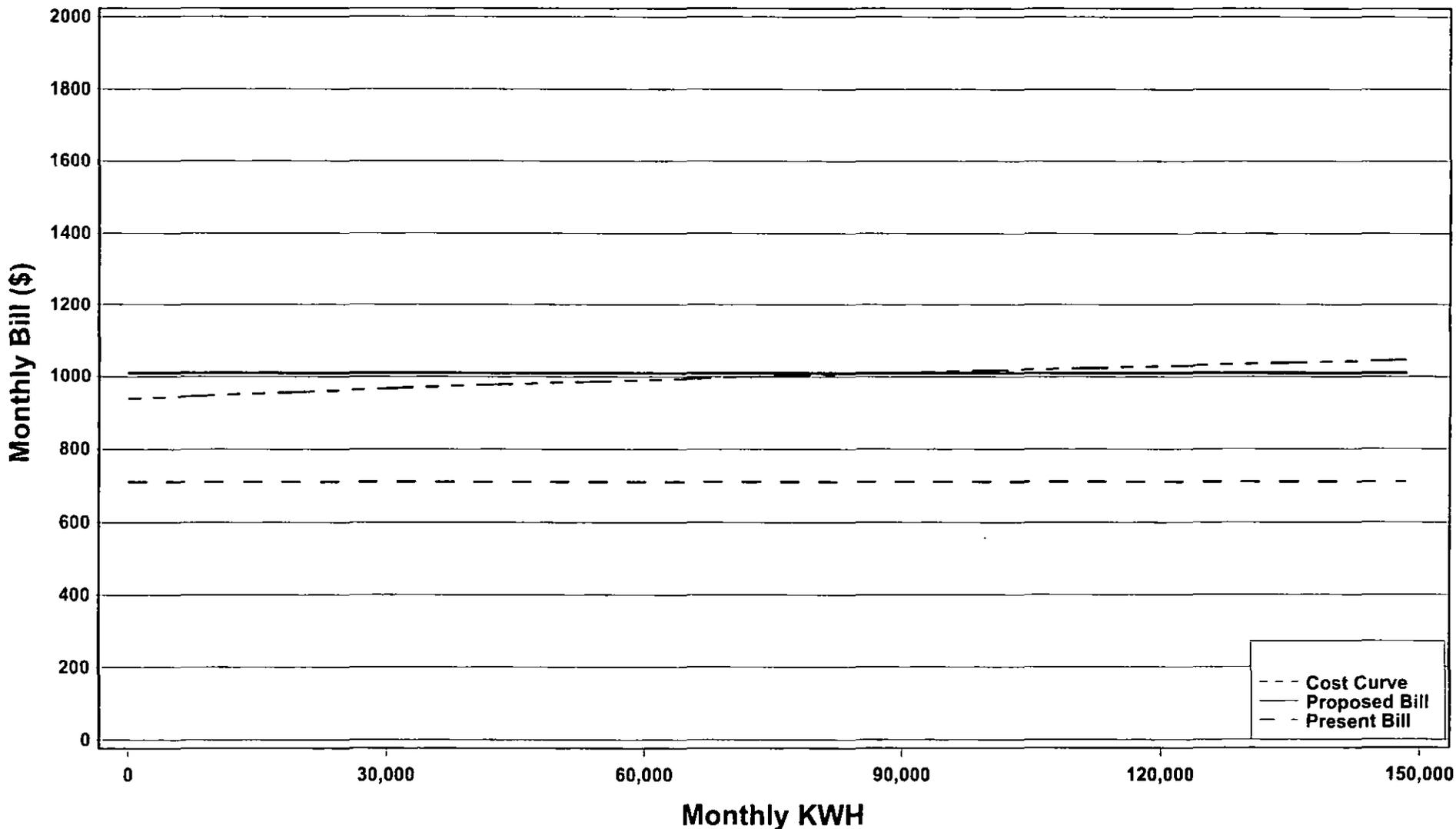
**Proposed GS3 vs Present GS3 Rate
Average Demand 55 KW
Base Rate Only**



Present Rate
 4.425 \$/KW, 25 KW Minimum
 0.091 ¢/KWH 200 KWH/KW
 0.072 ¢/KWH 200 KWH/KW
 0.060 ¢/KWH Excess

Proposed Rate
 4.76 \$/KW 25 KW Minimum

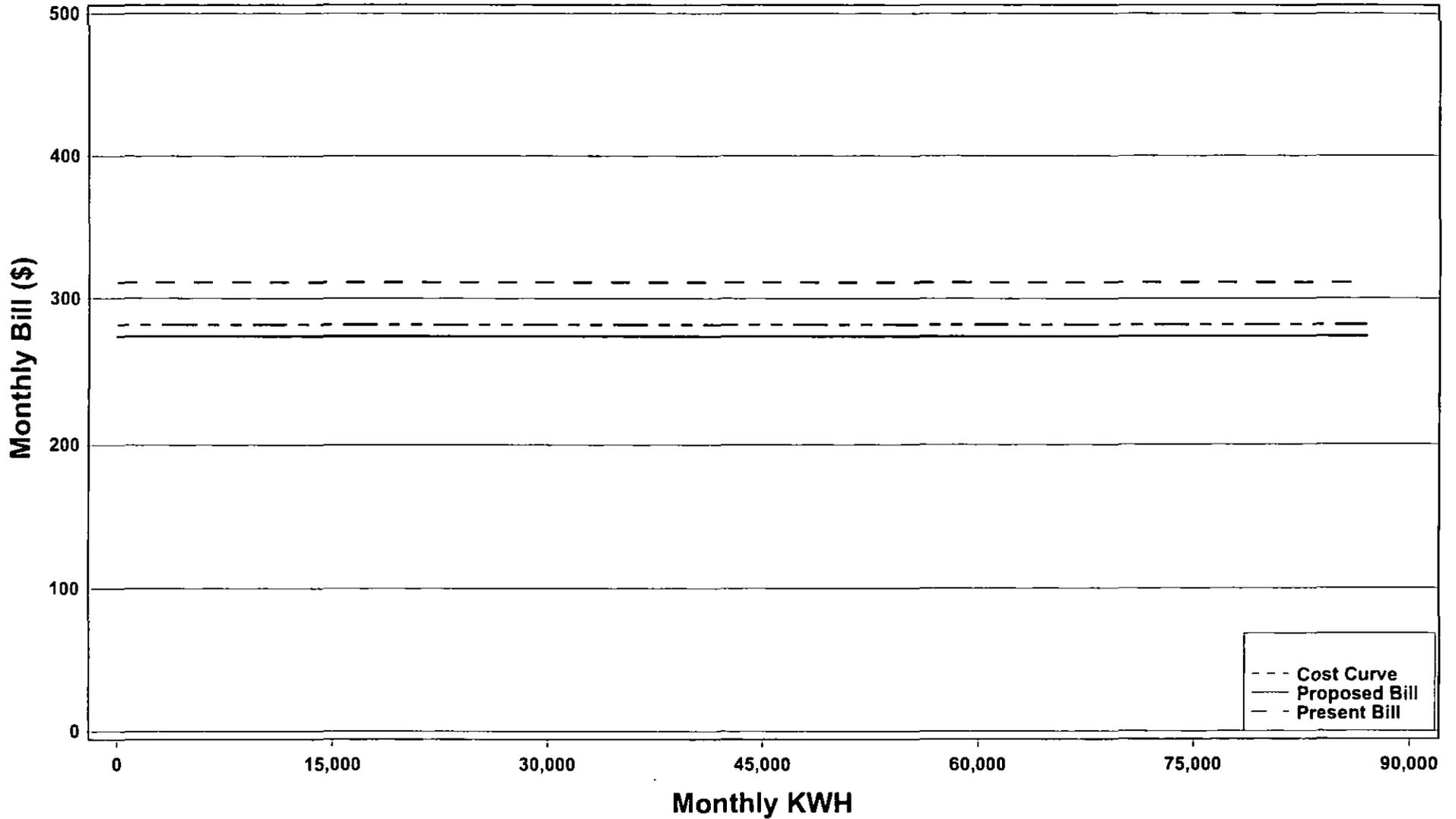
**Proposed GS3 vs Present GS3 Rate
Average Demand 212 KW
Base Rate Only**



Present Rate
 4.425 \$/KW, 25 KW Minimum
 0.091 ¢/KWH 200 KWH/KW
 0.072 ¢/KWH 200 KWH/KW
 0.060 ¢/KWH Excess

Proposed Rate
 4.76 \$/KW 25 KW Minimum

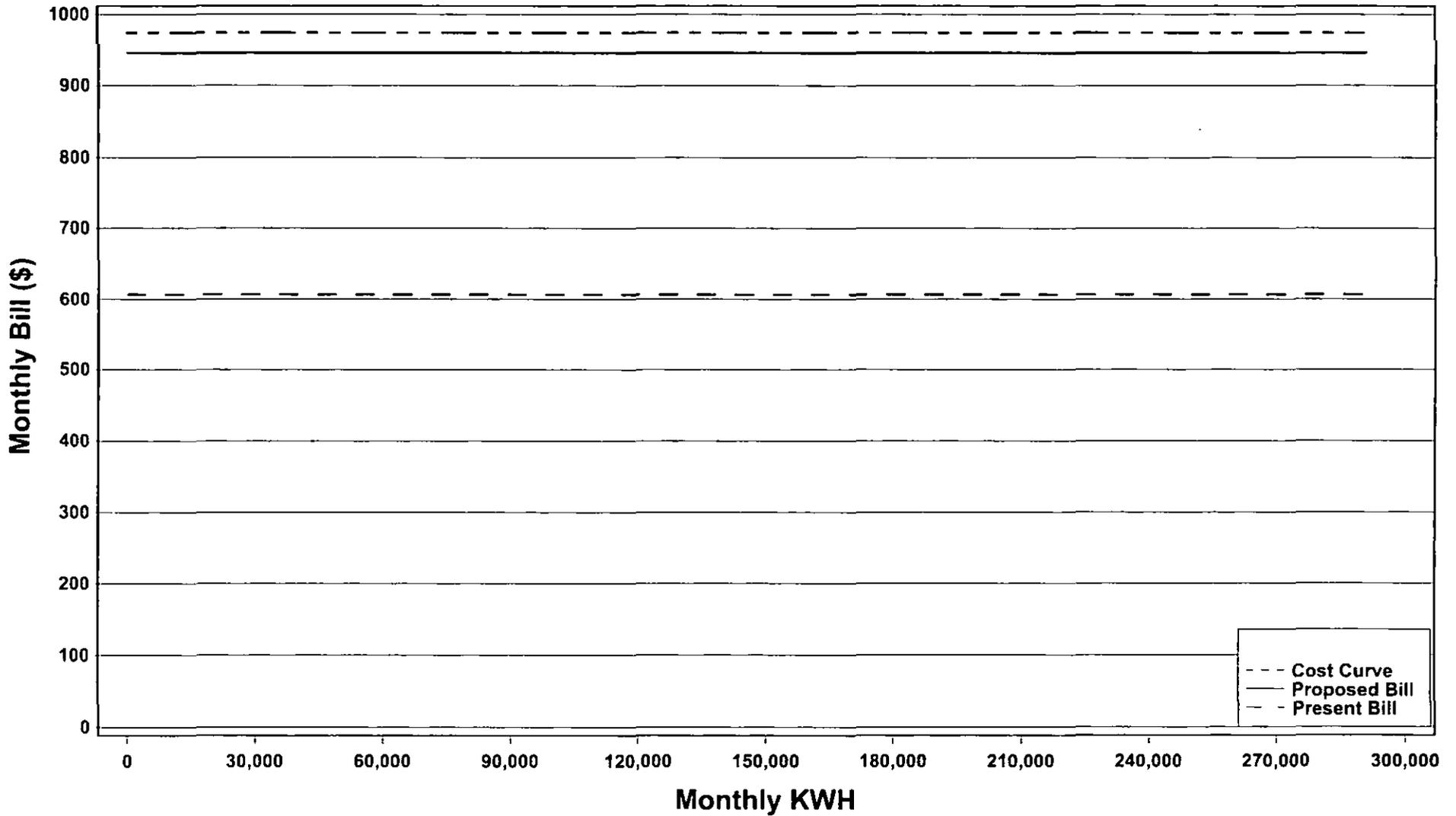
Proposed LP4 vs Present LP4 Rate
Average Demand 116 KW
Base Rate Only



Present Rate
2.429 \$/KW, 25 KW Minimum

Proposed Rate
2.36 \$/KW, 25 KW Minimum

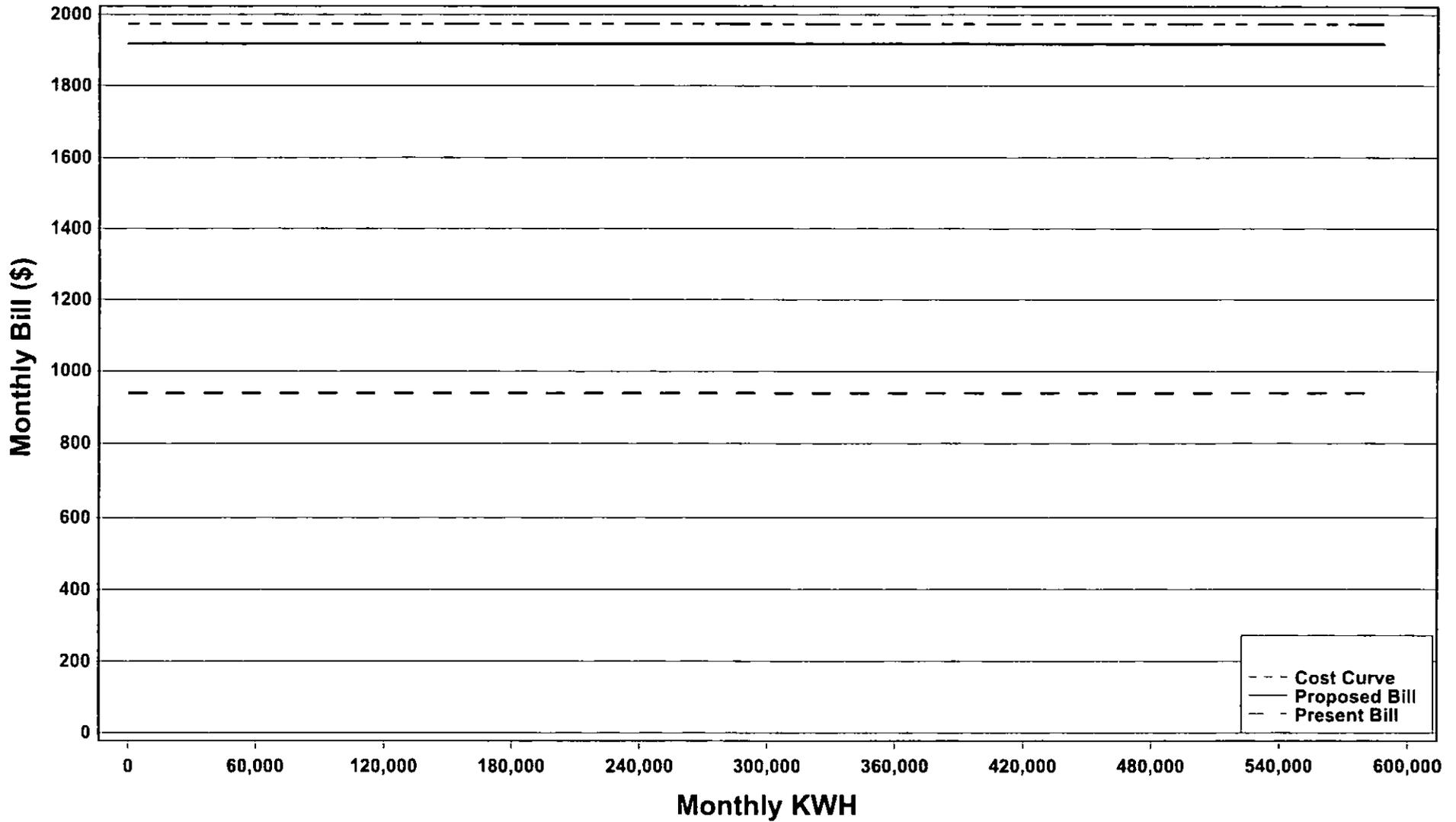
Proposed LP4 vs Present LP4 Rate
Average Demand 401 KW
Base Rate Only



Present Rate
2.429 \$/KW, 25 KW Minimum

Proposed Rate
2.36 \$/KW, 25 KW Minimum

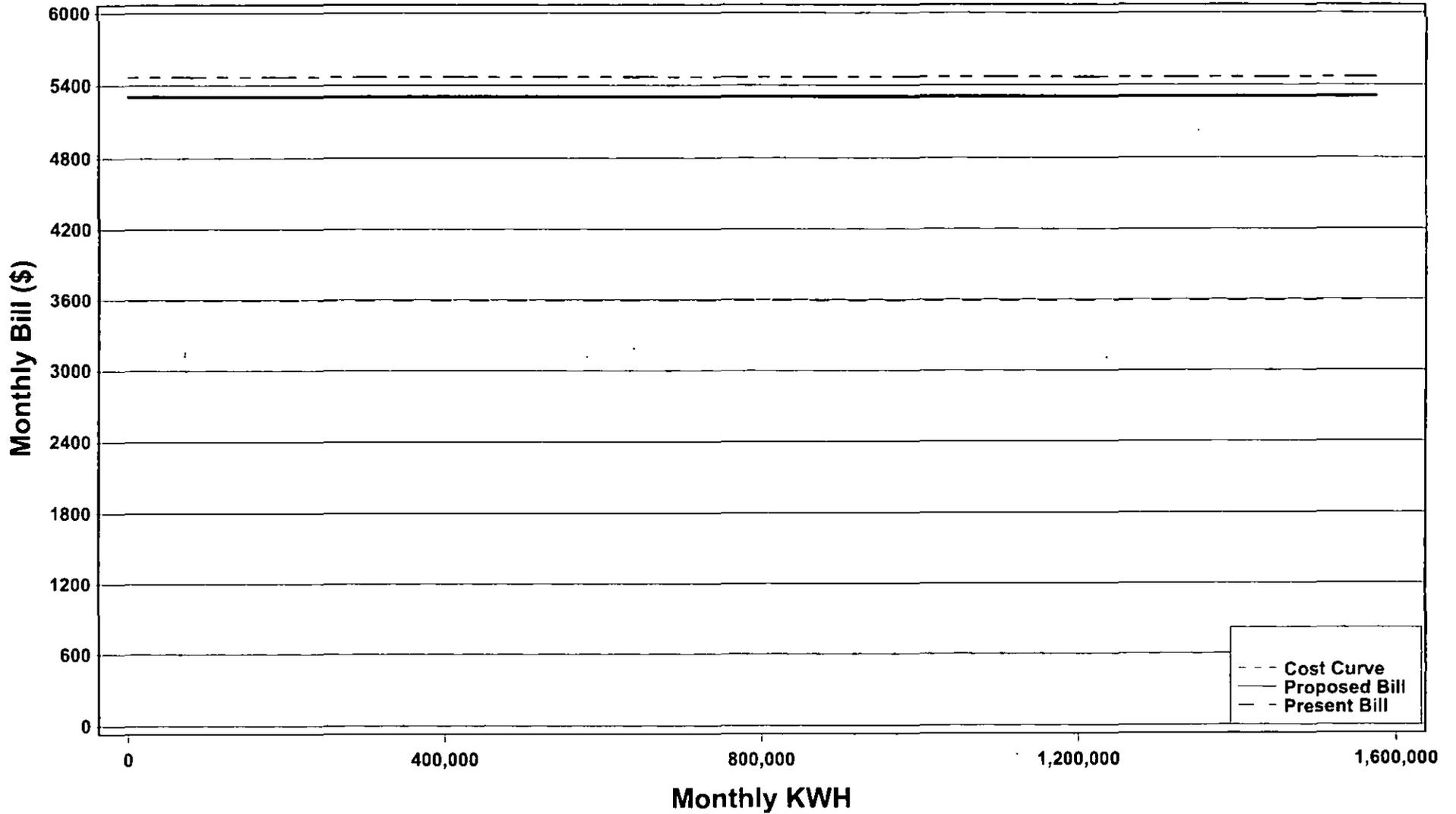
Proposed LP4 vs Present LP4 Rate
 Average Demand 812 KW
 Base Rate Only



Present Rate
 2.429 \$/KW, 25 KW Minimum

Proposed Rate
 2.36 \$/KW, 25 KW Minimum

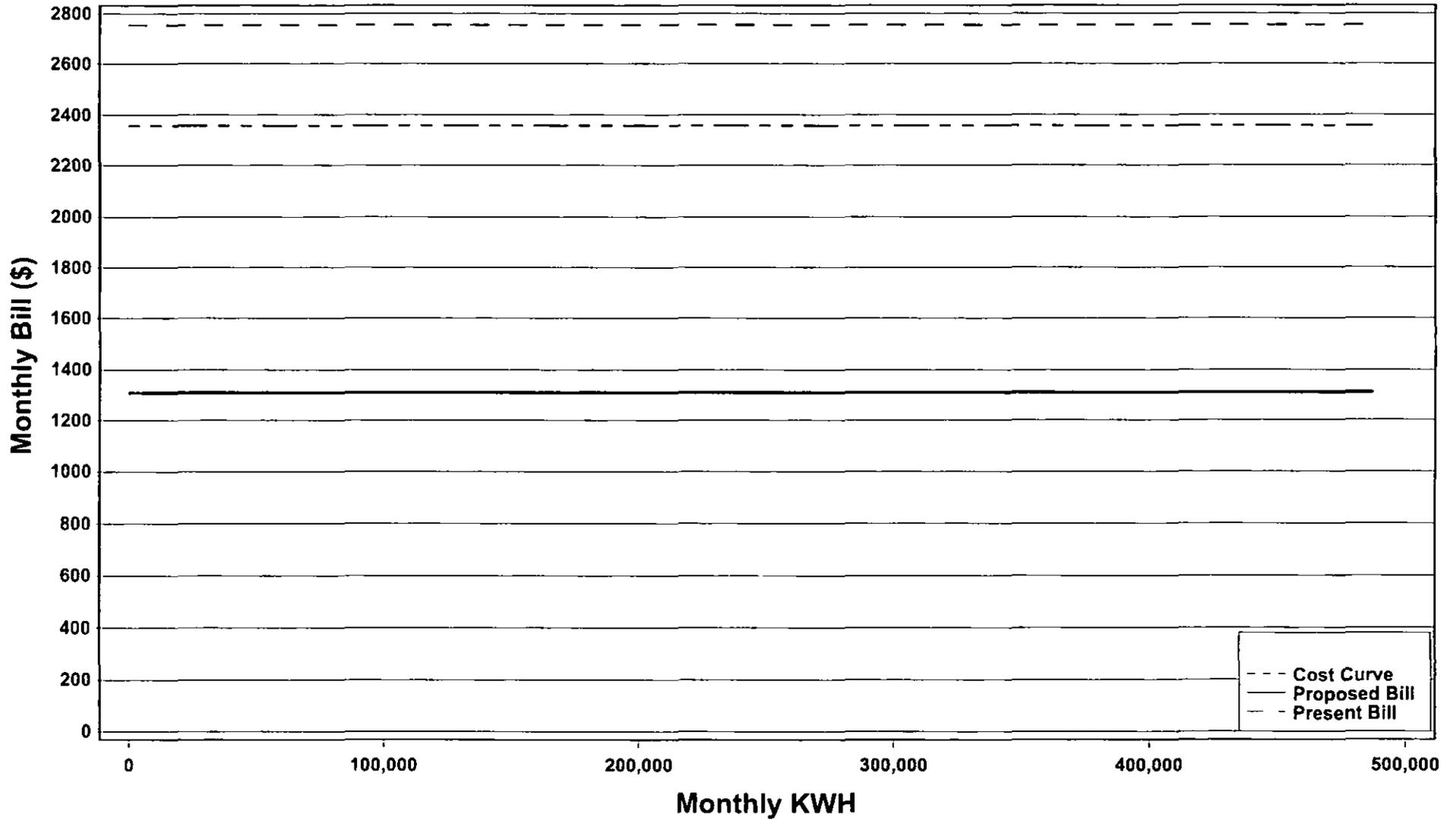
Proposed LP4 vs Present LP4 Rate
Average Demand 2250 KW
Base Rate Only



Present Rate
2.429 \$/KW, 25 KW Minimum

Proposed Rate
2.36 \$/KW, 25 KW Minimum

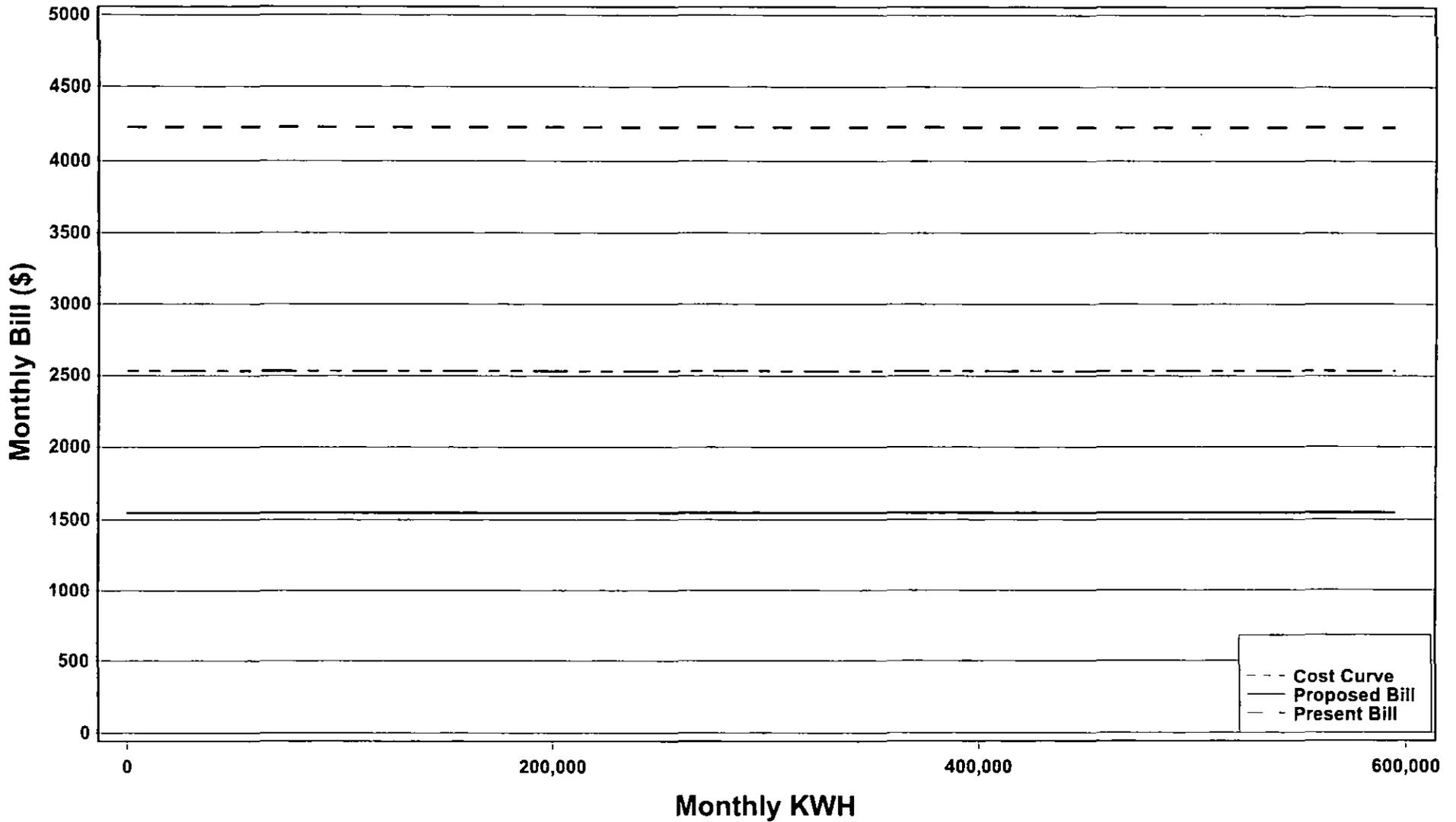
**Proposed ISP vs Present ISP Rate
Average Demand 672 KW
Base Rate Only**



Present Rate
4.858 \$/KW, 25 KW Minimum

Proposed Rate
1.95 \$/KW, 25 KW Minimum
Based on Maximum 15 minute demand

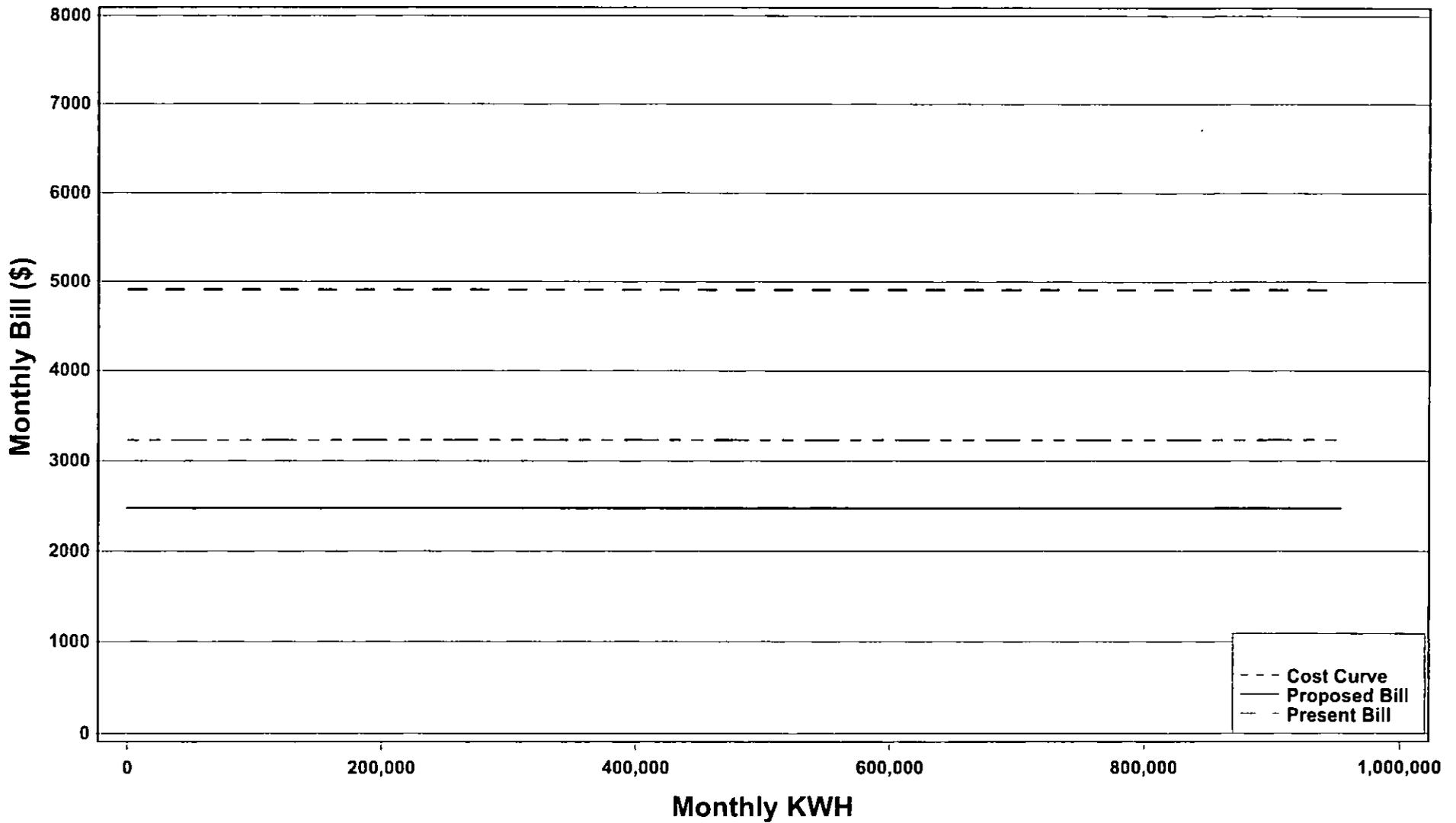
Proposed ISP vs Present ISP Rate
Average Demand 793 KW
Base Rate Only



Present Rate
4.858 \$/KW, 25 KW Minimum

Proposed Rate
1.95 \$/KW, 25 KW Minimum
Based on Maximum 15 minute demand

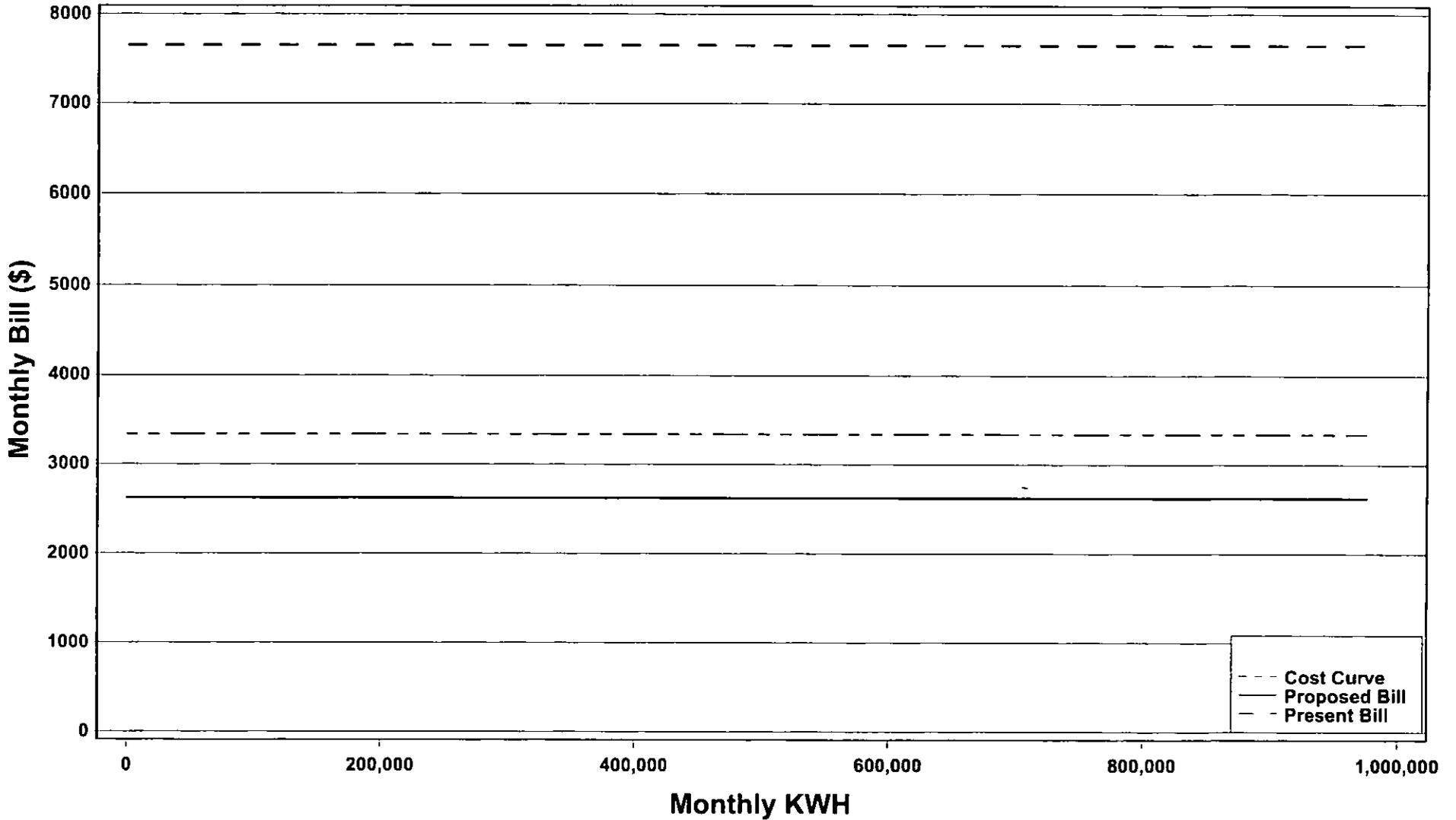
**Proposed ISP vs Present ISP Rate
Average Demand 1272 KW
Base Rate Only**



Present Rate
4.858 \$/KW, 25 KW Minimum

Proposed Rate
1.95 \$/KW, 25 KW Minimum
Based on Maximum 15 minute demand

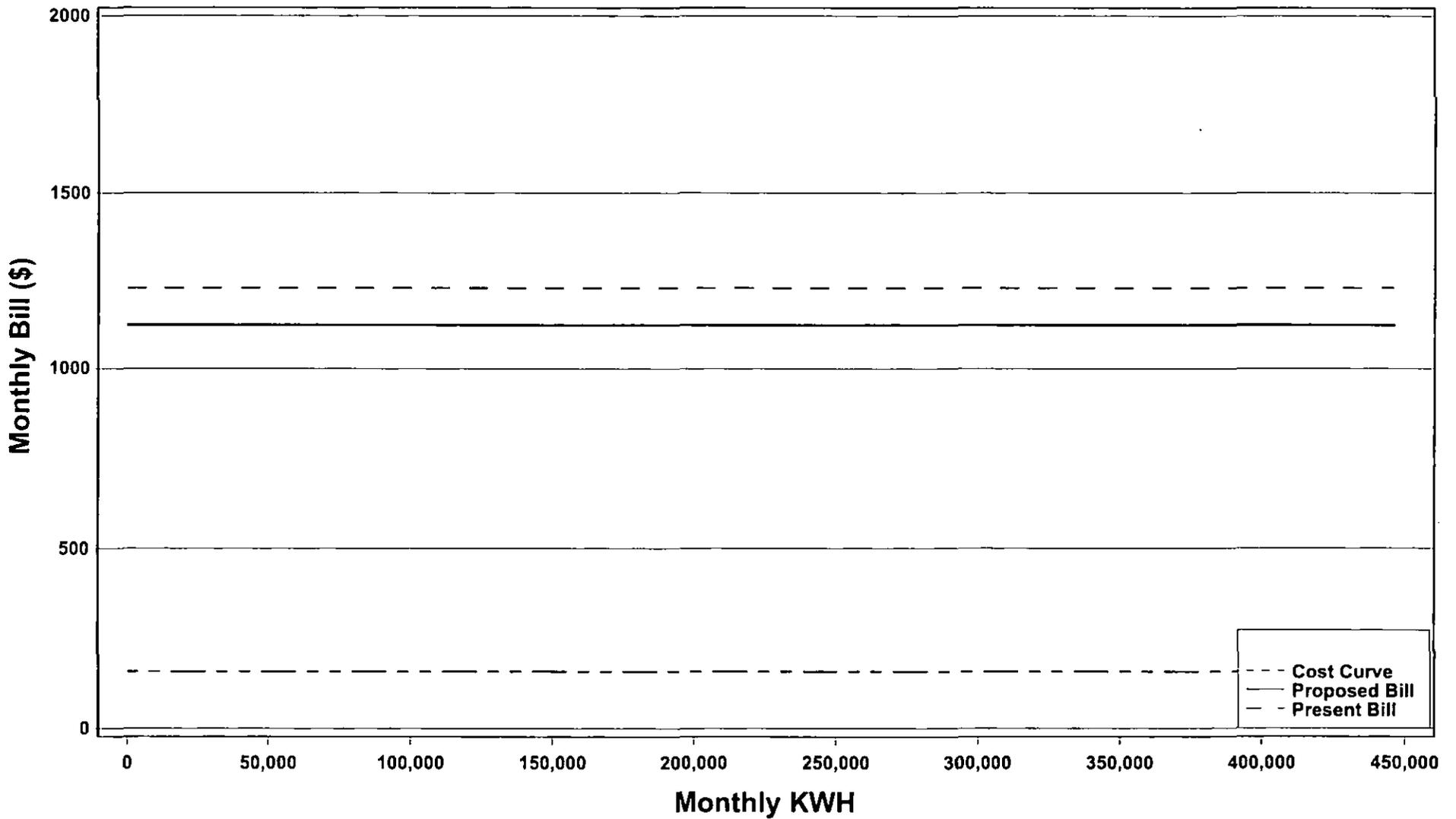
Proposed ISP vs Present ISP Rate
Average Demand 1346 KW
Base Rate Only



Present Rate
4.858 \$/KW, 25 KW Minimum

Proposed Rate
1.95 \$/KW, 25 KW Minimum
Based on Maximum 15 minute demand

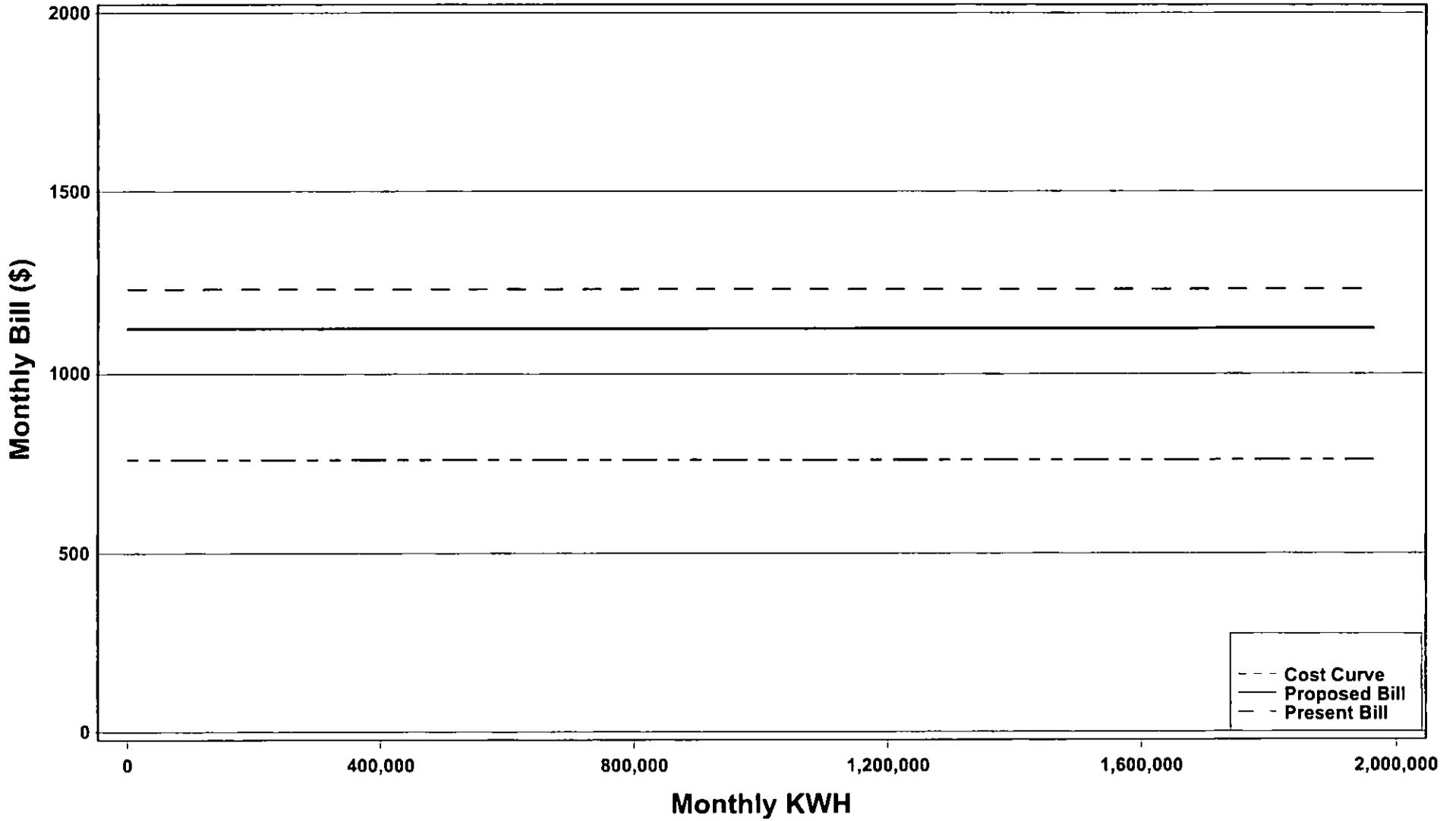
Proposed LP5 vs Present LP5 Rate
Average Demand 595 KW
Base Rate Only



Present Rate
0.261 \$/KW, 300 KW Minimum

Proposed Rate
\$1122 Customer Charge

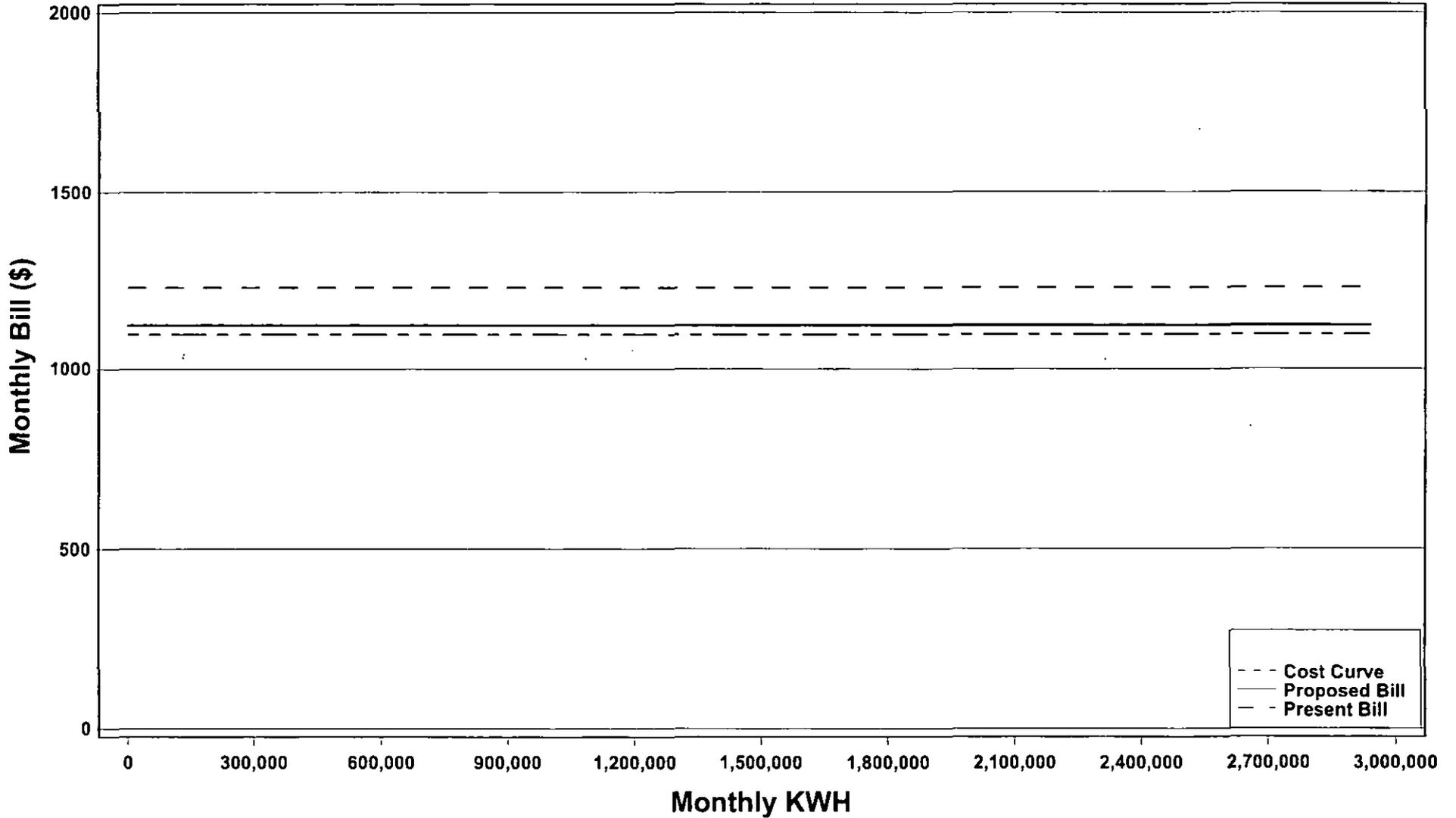
Proposed LP5 vs Present LP5 Rate
Average Demand 2909 KW
Base Rate Only



Present Rate
0.261 \$/KW, 300 KW Minimum

Proposed Rate
\$1122 Customer Charge

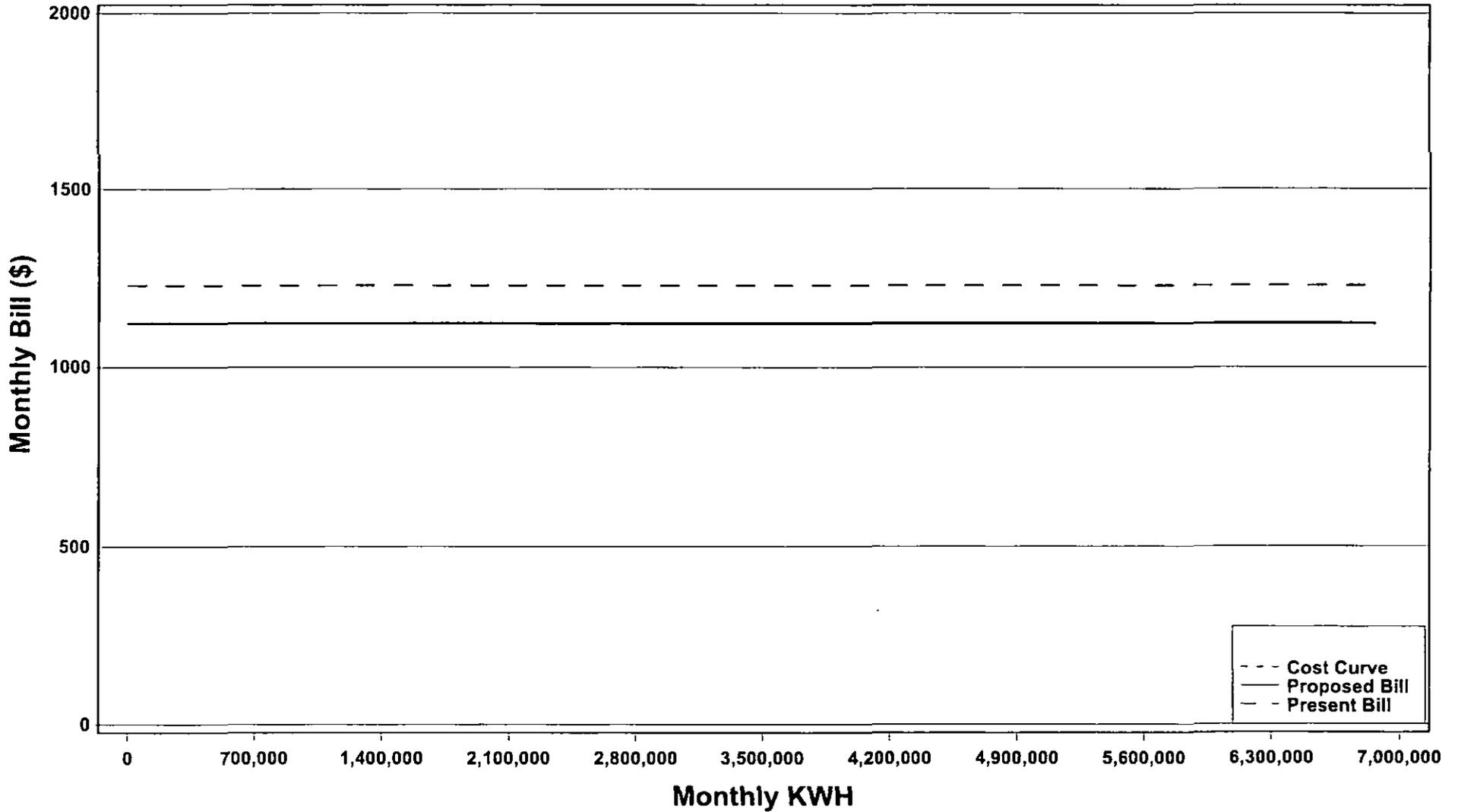
Proposed LP5 vs Present LP5 Rate
Average Demand 4201 KW
Base Rate Only



Present Rate
0.261 \$/KW, 300 KW Minimum

Proposed Rate
\$1122 Customer Charge

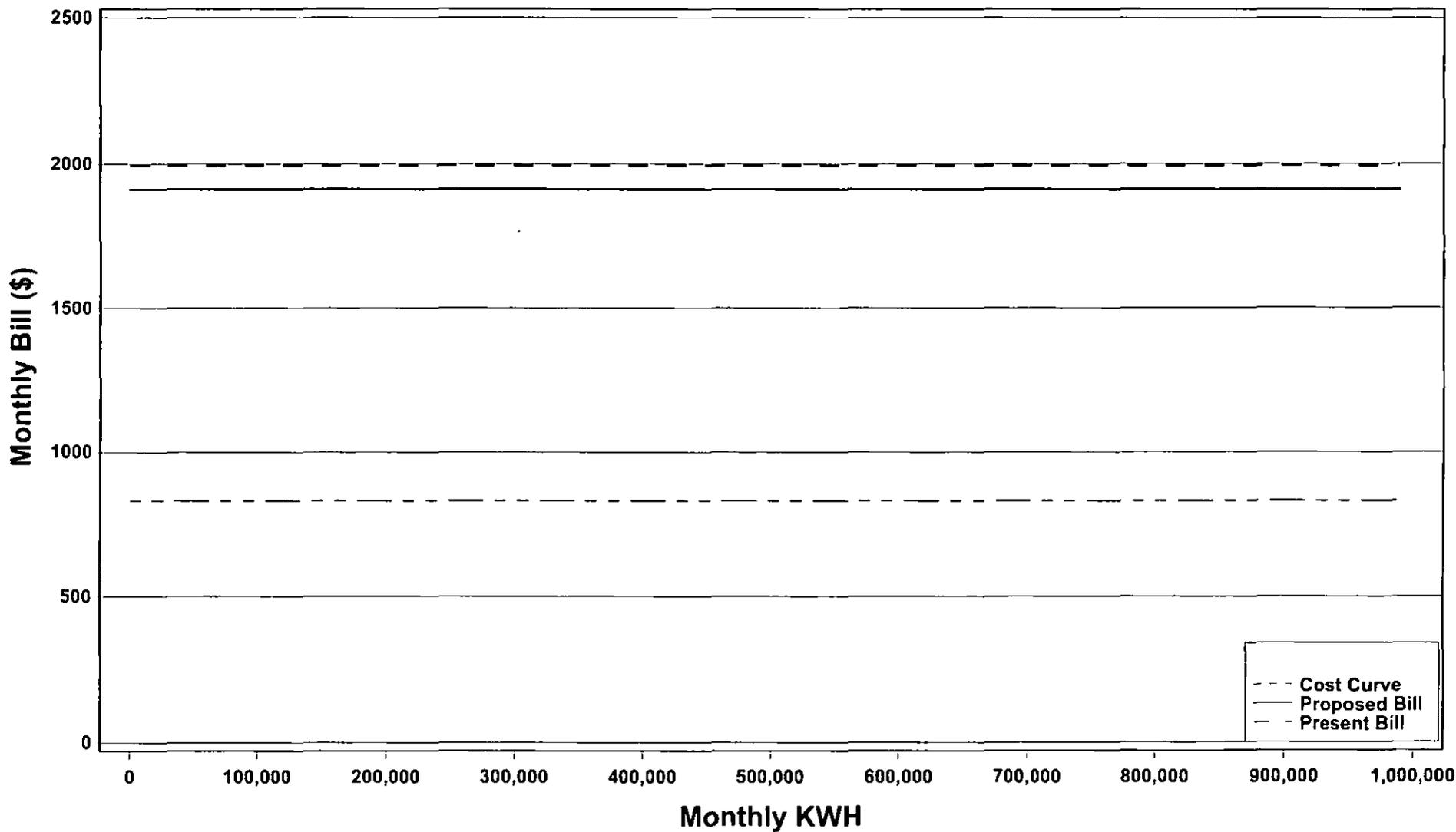
**Proposed LP5 vs Present LP5 Rate
Average Demand 10162 KW
Base Rate Only**



Present Rate
0.261 \$/KW, 300 KW Minimum

Proposed Rate
\$1122 Customer Charge

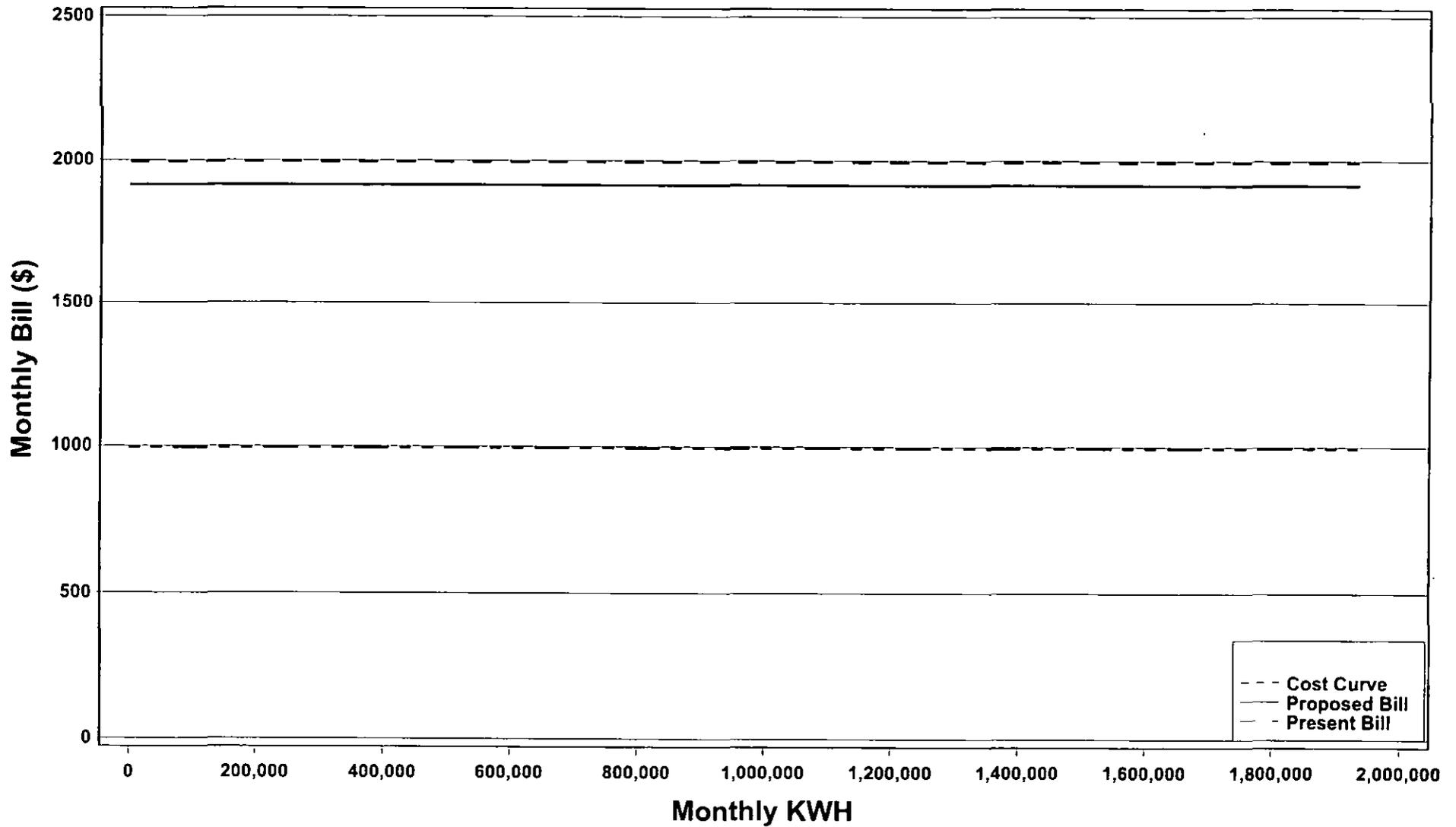
Proposed IST vs Present IST Rate
Average Demand 1319 KW
Base Rate Only



Present Rate
0.775\$/KW 300 KW Minimum

Proposed Rate
\$1912 Customer Charge

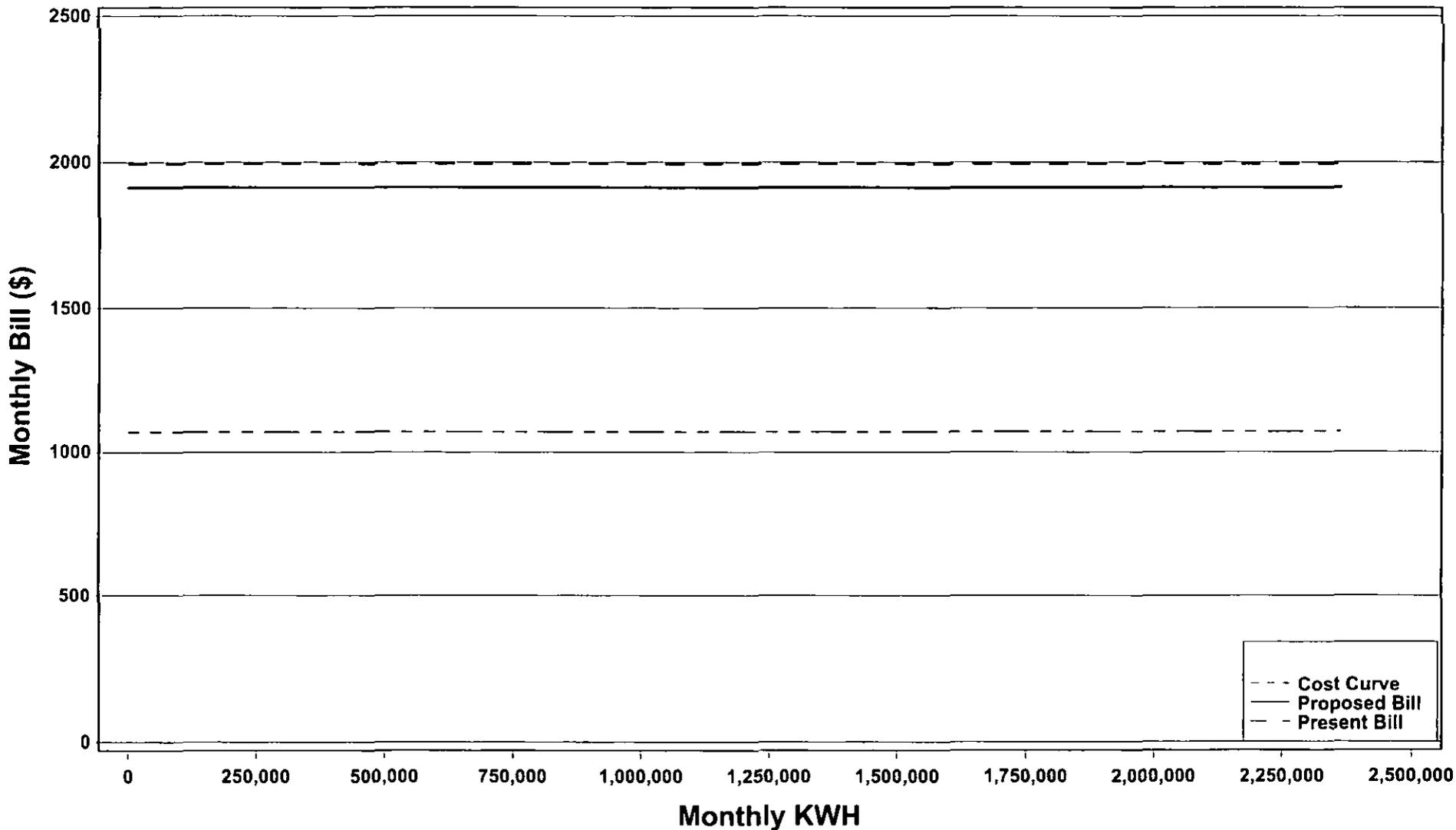
Proposed IST vs Present IST Rate
Average Demand 2579 KW
Base Rate Only



Present Rate
0.775\$/KW 300 KW Minimum

Proposed Rate
\$1912 Customer Charge

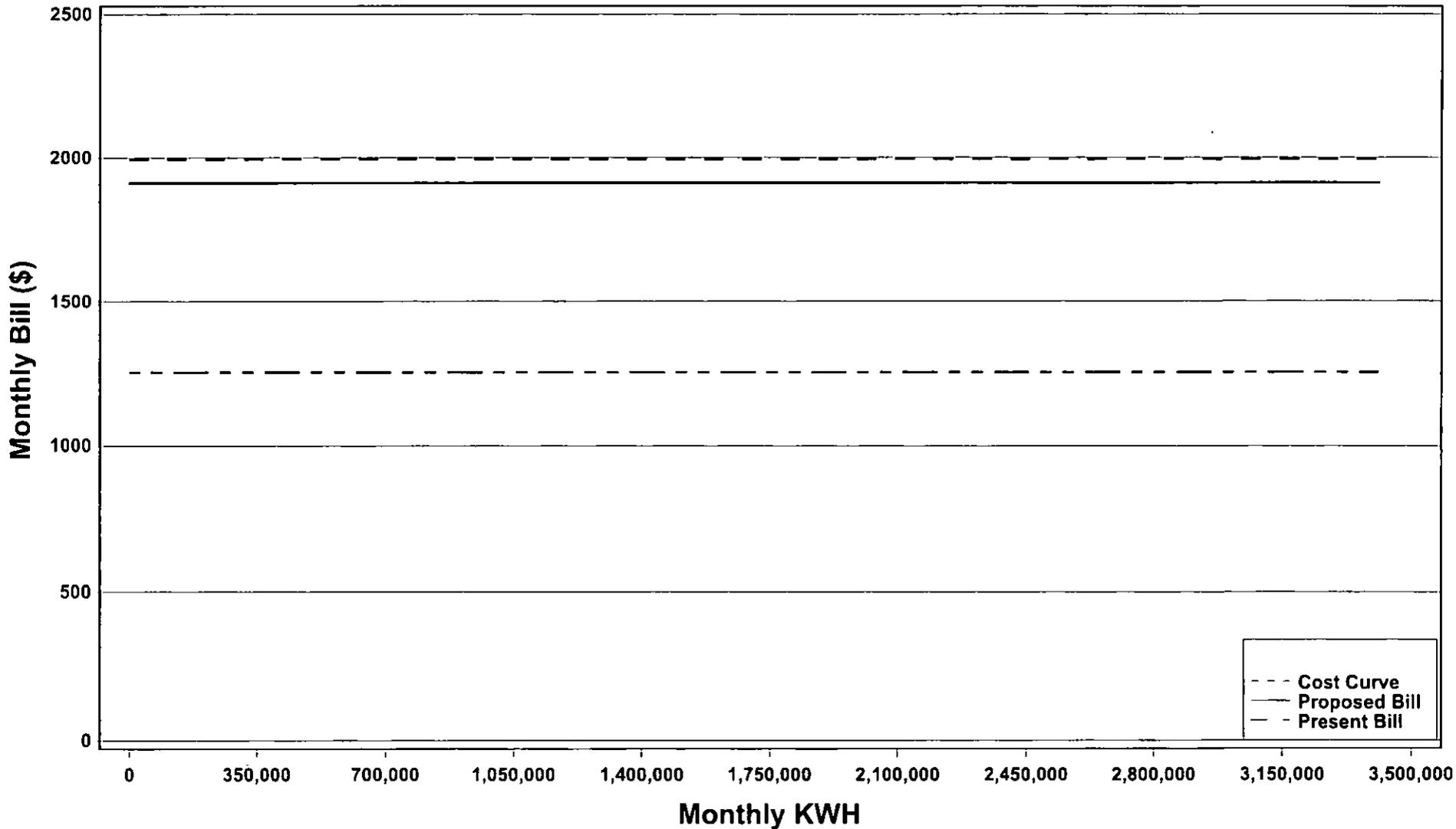
**Proposed IST vs Present IST Rate
Average Demand 3151 KW
Base Rate Only**



Present Rate
0.775\$/KW 300 KW Minimum

Proposed Rate
\$1912 Customer Charge

Proposed IST vs Present IST Rate
Average Demand 4548 KW
Base Rate Only



Present Rate
0.775\$/KW 300 KW Minimum

Proposed Rate
\$1912 Customer Charge

ORIGINAL

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Regs. § 53.53

Part V – Plant and Depreciation Supporting Data
Part VI – Unadjusted Comparative Balance Sheets
and Operating Income Statements

Docket No. R-00072155

2007 MAR 29 PM 12:55
SECRETARY'S BUREAU

This book contains responses to each of the pertinent items contained in § 53.53, Part V (Plant and Depreciation Supporting Data, Including Related Depreciation Study Report) and § 53.53, Part VI (Unadjusted Comparative Balance Sheets and Operating Income Statements) of the Commission's Regulations.

- Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.
- A.1. Attachment V-A-1 provides PPL Electric's plant in service by account for the future test year ending December 31, 2007.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At December 31, 2007
(Thousands of Dollars)

		<u>Amount</u>
<u>Intangible</u>		
301.0	Organization	\$ 476
302.0	Franchises and Consents	147
303.2	Misc Intangible Plant - Computer Software	1,035
303.4	Misc Intangible Plant - Other	31,922
	Subtotal - Intangible	<u>33,580</u>
 <u>Transmission</u>		
350.2	Land	5,333
350.4	Land Rights	71,660
352.0	Structures and Improvements	30,941
353.0	Station Equipment	391,939
354.0	Towers and Fixtures	251,287
354.2	Clearing Land and R/W - Towers	11,251
355.0	Poles and Fixtures	95,429
355.2	Clearing Land and R/W - Poles	7,345
356.0	Overhead Conductors and Devices	187,574
357.0	Underground Conduit	4,214
358.0	Underground Conductor and Devices	15,692
359.0	Roads and Trails	5,913
	Subtotal - Transmission	<u>1,078,578</u>
 <u>Distribution</u>		
360.2	Land	11,140
360.4	Land Rights	61,386
361.0	Structures and Improvements	26,017
362.0	Station Equipment	248,495
364.2	Towers and Fixtures	15,512
364.4	Poles and Fixtures	713,273
364.6	Clearing Land and R/W - Towers	210
364.8	Clearing Land and R/W - Poles	36,434
365.0	Overhead Conductors and Devices	588,284
366.0	Underground Conduit	141,047
367.0	Underground Conductor and Devices	364,307
368.2	Transformers - Overhead Type	206,724
368.4	Transformers - Submersible or Pad Mounted	153,915
368.6	Transformers - Non-Network Housing	915
369.0	Services	525,828
370.0	Meters	78,263
370.2	Meters- AMR	179,486
371.2	Installations on Customers Premises	319
371.4	Area Lighting Fixtures	5,973
373.2	Street Lighting and Signal Systems	87,979
	Subtotal - Distribution	<u>3,445,507</u>

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MAR 29 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At December 31, 2007
(Thousands of Dollars)

		<u>Amount</u>
<u>General Plant</u>		
389.0	Land and Land Rights	\$ 8,822
390.2	Structures and Improvements - Buildings	222,918
390.4	Structures and Improvements - Air Cond. Equip	29,553
391.2	Office Furniture and Equipment - Furniture	15,695
391.4	Office Furniture and Equipment - Mech Equip	552
391.6	Computer Equipment - General	145
391.8	Computer Equipment - Power Mgmt System	38,168
392.1	Transportation Equipment - 5 years	380
392.2	Transportation Equipment - 8 years	9,876
392.3	Transportation Equipment - 10 years	45,603
392.4	Transportation Equipment - Trailers	3,235
392.5	Transportation Equipment - 15 years	1,551
392.6	Transportation Equipment - 20 years	1,391
393.0	Stores Equipment	2,255
394.0	Tools & Work Equipment - L&S Line Crews	4,309
394.2	Tools & Work Equipment -Tools	166
394.4	Tools & Work Equipment - Const Dept	3,184
394.6	Tools & Work Equipment - Other	10,557
394.8	Transportation Equipment - Garage Equipment	6,320
395.0	Laboratory Equipment	2,037
396.0	Power Operated Equipment	1,538
397.0	Communication Equipment	9,377
398.0	Miscellaneous Equipment	1,073
	Subtotal - General Plant	<u>418,705</u>
	Total - Electric Plant in Service	<u>\$ 4,976,370</u>

<u>General Plant - Leasehold Improvements</u>		
390.2	Structures and Improvements - Buildings	\$ 557
390.4	Structures and Improvements - Air Cond. Equip	493
394.4	Tools & Work Equipment - Const Dept	0
397.0	Communication Equipment	65
	Subtotal - General Plant	<u>1,115</u>
	Total - Electric Plant in Service - Leasehold Improvements	<u>\$ 1,115</u>

<u>RECAP - Electric Plant in Service</u>		
Intangible		\$ 33,580
Transmission		1,078,578
Distribution		3,445,507
General Plant		<u>419,820</u>
	Total - Electric Plant in Service	<u>\$ 4,977,485</u>

- Q.2. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
- A.2. Attachment V-A-2 provides PPL Electric's calculated depreciation reserve versus book reserve by account for the future test year ending December 31, 2007.

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Calculated Accrued Depreciation
and Book Reserve as of December 31, 2007
(Thousands of Dollars)

Depreciable Group (1)		Calculated Accrued Depreciation (2)	Book Reserve (3)
Depreciable Plant			
Intangible Plant			
303.2	Miscellaneous Intangible Plant - Software	\$ 20,768	\$ 20,542
303.4	Miscellaneous Intangible Plant - Other	747	891
Total Intangible Plant		21,515	21,433
Transmission Plant			
350.4	Land Rights	27,892	33,186
352	Structures and Improvements	12,543	13,802
353	Station Equipment	116,950	148,115
354	Towers and Fixtures	90,402	112,100
354.2	Towers and Fixtures - Clearing R/W	4,676	5,980
355	Poles and Fixtures	31,027	36,654
355.2	Poles and Fixtures - Clearing R/W	2,398	3,481
356	Overhead Conductors and Devices	78,390	105,237
357	Underground Conduit	1,877	1,630
358	Underground Conductors and Devices	6,117	6,980
359	Roads and Trails	2,300	2,345
Total Transmission Plant		374,572	469,510
Distribution Plant			
360.4	Land Rights	19,596	25,659
361	Structures and Improvements	9,061	12,152
362	Station Equipment	82,086	95,100
364.2	Poles, Towers and Fixtures - Towers	2,793	1,300
364.4	Poles, Towers and Fixtures - Poles	185,716	221,149
364.6	Poles, Towers and Fixtures - Clearing Towers	51	47
364.8	Poles, Towers and Fixtures - Clearing Poles	12,452	16,796
365	Overhead Conductors and Devices	148,819	233,655
366	Underground Conduit	38,639	33,990
367	Underground Conductors and Devices	91,908	121,094
368.2	Line Transformers - Overhead	100,314	93,664
368.4	Line Transformers - Submersible & Pad Mount	49,625	56,212
368.6	Line Transformers - Non-Network Housing	818	797
369	Services	173,054	267,091
370.1	Meters	44,652	41,078
370.2	Meters - AMR	53,583	43,638
371.2	Installations on Customers' Premises	170	(130)
371.4	Area Lighting Fixtures	2,104	3,701
373.2	Street Lighting and Signal Systems	28,870	49,334
Total Distribution Plant		1,044,311	1,316,327

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Calculated Accrued Depreciation
and Book Reserve as of December 31, 2007
(Thousands of Dollars)

Depreciable Group (1)	Calculated Accrued Depreciation (2)	Book Reserve (3)
General Plant		
389.4 Land Rights	\$ 2	\$ 1
390.2 Structures and Improvements - Buildings- Major	73,411	56,033
390.2 Structures and Improvements - Buildings - Minor	1,416	1,081
390.21 Structures and Improvements - Leaseholds	557	557
390.4 Structures and Improvements - Air Cond.	9,324	11,379
390.41 Structures and Improvements - Leaseholds	493	493
391.2 Office Furniture and Equipment - Furniture	7,095	6,643
391.4 Office Furniture and Equipment - Equipment	285	249
391.6 Office Furniture and Equipment - Computers	135	93
391.8 Office Furniture and Equipment - Power Mgmt. Sys.	37,743	38,168
392.1 Transportation Equipment - 5 Years	216	162
392.2 Transportation Equipment - 8 Years	3,149	2,179
392.3 Transportation Equipment - 10 Years	13,993	7,788
392.4 Transportation Equipment -Trailers	682	222
392.5 Transportation Equipment - 15 Years	522	190
392.6 Transportation Equipment - 20 Years	152	74
393 Stores Equipment	1,097	737
394 Tools and Work Equipment - L&S Line Crews	1,531	1,080
394.2 Tools and Work Equipment - Tools	82	18
394.4 Tools and Work Equipment - Const. Dept.	1,435	1,231
394.6 Tools and Work Equipment - Other	4,172	3,720
394.8 Tools and Work Equipment - Garage Equipment	4,630	4,317
395 Laboratory Equipment	922	1,008
396 Power Operated Equipment	276	257
397 Communication Equipment	8,428	7,219
397.1 Communication Equipment - Leaseholds	65	65
398 Miscellaneous Equipment	436	25
Total General Plant	172,249	144,989
Total Depreciable Plant	\$ 1,612,647	\$ 1,952,259

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3 provides PPL Electric's plant in service as of December 31, 2007 based on actual plant balances as of December 31, 2006, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of December 31, 2007 are based on actual reserves as of December 31, 2006, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Projected additions are based on PPL Electric's capital budget forecast for 2007. Capital additions are identified by FERC plant account based on projects expected to be placed in service during the future test period and retirements are estimated based on historical experience.

Projected depreciation provisions are based on projected plant balances and projected capital additions during the future test period.

PPL ELECTRIC UTILITIES CORPORATION
Original Plant Costs
Balances As of December 31, 2007
(Thousands of Dollars)

	Original Cost 12/31/06	Projected through 12/31/07			Original Cost 12/31/07
		Additions	Retirements	Transfers	
<u>Intangible</u>					
301.0	Organization	\$ 476	\$ 0	\$ 0	\$ 476
302.0	Franchises and Consents	147	0	0	147
303.2	Misc Intangible Plant - Computer Software	20,652	11,270	0	31,922
303.4	Misc Intangible Plant - Other	1,035	0	0	1,035
	Subtotal - Intangible	<u>22,310</u>	<u>11,270</u>	<u>0</u>	<u>33,580</u>
<u>Transmission</u>					
350.2	Land	5,313	113	(93)	5,333
350.4	Land Rights	71,569	91	0	71,660
352.0	Structures and Improvements	29,933	1,029	(21)	30,941
353.0	Station Equipment	370,488	22,712	(1,261)	391,939
354.0	Towers and Fixtures	244,521	6,801	(35)	251,287
354.2	Clearing Land and R/W - Towers	11,219	32	0	11,251
355.0	Poles and Fixtures	89,984	6,322	(877)	95,429
355.2	Clearing Land and R/W - Poles	7,345	0	0	7,345
356.0	Overhead Conductors and Devices	184,631	3,044	(101)	187,574
357.0	Underground Conduit	4,214	0	0	4,214
358.0	Underground Conductor and Devices	12,791	2,901	0	15,692
359.0	Roads and Trails	5,638	275	0	5,913
	Subtotal - Transmission	<u>1,037,646</u>	<u>43,320</u>	<u>(2,388)</u>	<u>1,078,578</u>
<u>Distribution</u>					
360.2	Land	11,374	0	(234)	11,140
360.4	Land Rights	58,314	3,082	(10)	61,386
361.0	Structures and Improvements	25,488	536	(7)	26,017
362.0	Station Equipment	239,758	9,520	(783)	248,495
364.2	Towers and Fixtures	18,776	170	(3,434)	15,512
364.4	Poles and Fixtures	684,337	28,936	0	713,273
364.6	Clearing Land and R/W - Towers	210	0	0	210
364.8	Clearing Land and R/W - Poles	34,510	1,928	(4)	36,434
365.0	Overhead Conductors and Devices	557,677	35,642	(5,035)	588,284
366.0	Underground Conduit	126,858	14,375	(186)	141,047
367.0	Underground Conductor and Devices	336,966	28,502	(1,161)	364,307
368.2	Transformers - Overhead Type	203,820	7,808	(4,904)	206,724
368.4	Transformers - Submersible or Pad Mounted	147,300	6,924	(309)	153,915
368.6	Transformers - Non-Network Housing	1,045	0	(130)	915

PPL ELECTRIC UTILITIES CORPORATION
Original Plant Costs
Balances As of December 31, 2007
(Thousands of Dollars)

	Original Cost 12/31/06	Projected through 12/31/07			Original Cost 12/31/07
		Additions	Retirements	Transfers	
<u>Distribution</u>					
369.0 Services	\$ 515,303	\$ 14,611	\$ (4,086)	\$ 0	\$ 525,828
370.0 Meters	79,888	0	(1,625)	0	78,263
370.2 Meters - AMR	173,539	5,947	0	0	179,486
371.2 Installations on Customers Premises	319	0	0	0	319
371.4 Area Lighting Fixtures	5,673	353	(53)	0	5,973
373.2 Street Lighting and Signal Systems	84,104	4,603	(728)	0	87,979
Subtotal - Distribution	<u>3,305,259</u>	<u>162,937</u>	<u>(22,689)</u>	<u>0</u>	<u>3,445,507</u>
<u>General Plant</u>					
389.0 Land and Land Rights	9,048	0	(224)	0	8,824
390.2 Structures and Improvements - Buildings	211,321	14,488	(2,891)	0	222,918
390.4 Structures and Improvements - Air Cond. Equip	29,604	0	(51)	0	29,553
391.2 Office Furniture and Equipment - Furniture	14,573	1,495	(373)	0	15,695
391.4 Office Furniture and Equipment - Mech Equip	659	0	(107)	0	552
391.6 Computer Equipment - General	151	0	(6)	0	145
391.8 Computer Equipment - Power Mgmt System	38,168	0	0	0	38,168
392.1 Transportation Equipment - Trailers	446	0	(66)	0	380
392.2 Transportation Equipment - Trailers	7,430	2,912	(466)	0	9,876
392.3 Transportation Equipment - Trailers	34,109	12,430	(936)	0	45,603
392.4 Transportation Equipment - Trailers	2,247	988	0	0	3,235
392.5 Transportation Equipment - Trailers	1,551	0	0	0	1,551
392.6 Transportation Equipment - Trailers	386	1,005	0	0	1,391
393.0 Stores Equipment	2,792	0	(537)	0	2,255
394.0 Tools & Work Equipment - L&S Line Crews	4,455	0	(146)	0	4,309
394.2 Tools & Work Equipment - Tools	166	0	0	0	166
394.4 Tools & Work Equipment - Const Dept	3,835	0	(651)	0	3,184
394.6 Tools & Work Equipment - Other	7,965	2,786	(194)	0	10,557
394.8 Transportation Equipment - Garage Equipment	6,342	0	(24)	0	6,318
396.0 Power Operated Equipment	2,037	0	0	0	2,037
395.0 Laboratory Equipment	1,538	0	0	0	1,538
397.0 Communication Equipment	9,342	35	0	0	9,377
398.0 Miscellaneous Equipment	1,932	0	(859)	0	1,073
Subtotal - General Plant	<u>390,097</u>	<u>36,139</u>	<u>(7,531)</u>	<u>0</u>	<u>418,705</u>
Total - Electric Plant in Service	<u>\$ 4,755,312</u>	<u>\$ 253,666</u>	<u>\$ (32,608)</u>	<u>\$ 0</u>	<u>\$ 4,976,370</u>

PPL ELECTRIC UTILITIES CORPORATION
Original Plant Costs
Balances As of December 31, 2007
(Thousands of Dollars)

	Original Cost <u>12/31/06</u>	Projected through 12/31/07			Original Cost <u>12/31/07</u>
		<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	
<u>General Plant - Leasehold Improvements</u>					
390.2 Structures and Improvements - Buildings	\$ 557	\$ 0	\$ 0	\$ 0	\$ 557
390.4 Structures and Improvements - Air Cond. Equip	493	0	0	0	493
394.4 Tools & Work Equipment - Const Dept	0	0	0	0	0
397.0 Communication Equipment	65	0	0	0	65
Subtotal - General Plant	1,115	0	0	0	1,115
 Total - Electric Plant in Service - Leasehold Improvements	 \$ 1,115	 \$ 0	 \$ 0	 \$ 0	 \$ 1,115
	Original Cost <u>12/31/06</u>	Projected through 12/31/07			Original Cost <u>12/31/07</u>
		<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	
<u>RECAP</u>					
Intangible	\$ 22,310	\$ 11,270	\$ 0	\$ 0	\$ 33,580
Transmission	1,037,646	43,320	(2,388)	0	1,078,578
Distribution	3,305,259	162,937	(22,689)	0	3,445,507
General Plant	391,212	36,139	(7,531)	0	419,820
 Total - Electric Plant in Service	 \$ 4,756,427	 \$ 253,666	 \$ (32,608)	 \$ 0	 \$ 4,977,485

PPL ELECTRIC UTILITIES CORPORATION

Reserve Balances As of December 31, 2007
(Thousands of Dollars)

	Book Reserve 12/31/06	Projected through 12/31/07				Book Reserve 12/31/07		
		Provisions	Retirements	Transfers	COR/Salvage			
<u>Intangible</u>								
301.0	Organization	Non-Depreciable	\$ 0	\$ 0	\$ 0	\$ 0	Non-Depreciable	
302.0	Franchises and Consents	Non-Depreciable	0	0	0	0	Non-Depreciable	
303.2	Misc Intangible Plant Computer Software	\$	15,874	4,669	0	(1)	0	\$ 20,542
303.4	Misc Intangible Plant - Other		689	202	0	0	0	891
	Subtotal - Intangible		16,563	4,871	0	(1)	0	21,433
<u>Transmission</u>								
350.2	Land	Non-Depreciable	0	0	0	0	0	Non-Depreciable
350.4	Land Rights		32,261	925	(0)	0	0	33,186
352.0	Structures and Improvements		13,217	606	(21)	0	0	13,802
353.0	Station Equipment		140,812	9,109	(1,261)	0	(545)	148,115
354.0	Towers and Fixtures		108,504	3,631	(35)	0	0	112,100
354.2	Clearing Land and R/W - Towers		5,846	134	0	0	0	5,980
355.0	Poles and Fixtures		36,433	2,382	(877)	0	(1,284)	36,654
355.2	Clearing Land and R/W - Poles		3,396	85	0	0	0	3,481
356.0	Overhead Conductors and Devices		102,191	3,147	(101)	0	0	105,237
357.0	Underground Conduit		1,533	97	0	0	0	1,630
358.0	Underground Conductor and Devices		6,650	330	0	0	0	6,980
359.0	Roads and Trails		2,262	83	0	0	0	2,345
	Subtotal - Transmission		453,105	20,529	(2,295)	0	(1,829)	469,510
<u>Distribution</u>								
360.2	Land	Non-Depreciable	0	0	0	0	0	Non-Depreciable
360.4	Land Rights		24,903	766	(10)	0	0	25,659
361.0	Structures and Improvements		11,765	394	(7)	0	0	12,152
362.0	Station Equipment		91,356	5,037	(783)	0	(510)	95,100
364.2	Towers and Fixtures		4,330	404	(3,434)	0	0	1,300
364.4	Poles and Fixtures		212,447	19,130	0	0	(10,428)	221,149
364.6	Clearing Land and R/W - Towers		43	4	0	0	0	47
364.8	Clearing Land and R/W - Poles		16,373	427	(4)	0	0	16,796
365.0	Overhead Conductors and Devices		226,423	11,670	(5,035)	0	597	233,655
366.0	Underground Conduit		31,691	2,485	(186)	0	0	33,990
367.0	Underground Conductor and Devices		114,058	8,197	(1,161)	0	0	121,094
368.2	Transformers - Overhead Type		92,652	6,893	(4,904)	0	(977)	93,664
368.4	Transformers - Submersible or Pad Mounted		53,714	2,807	(309)	0	0	56,212
368.6	Transformers - Non-Network Housing		891	36	(130)	0	0	797
369.0	Services		259,214	11,963	(4,086)	0	0	267,091

PPL ELECTRIC UTILITIES CORPORATION

Reserve Balances As of December 31, 2007
(Thousands of Dollars)

	Book Reserve 12/31/06	Projected through 12/31/07				Book Reserve 12/31/07
		Provisions	Retirements	Transfers	COR/Salvage	
Distribution						
370.0 Meters	\$ 39,204	\$ 3,499	\$ (1,625)	\$ 0	\$ 0	\$ 41,078
370.2 Meters - AMR	31,324	12,314	0	0	0	43,638
371.2 Installations on Customers Premises	(163)	33	0	0	0	(130)
371.4 Area Lighting Fixtures	3,549	205	(53)	0	0	3,701
373.2 Street Lighting and Signal Systems	47,791	2,276	(728)	(5)	0	49,334
Subtotal - Distribution	<u>1,261,565</u>	<u>88,540</u>	<u>(22,455)</u>	<u>(5)</u>	<u>(11,318)</u>	<u>1,316,327</u>
General Plant						
389.0 Land and Land Rights	1	0	0	0	0	1
390.2 Structures and Improvements - Buildings	55,864	4,141	(2,891)	0	0	57,114
390.4 Structures and Improvements - Air Cond. Equip	10,598	832	(51)	0	0	11,379
391.2 Office Furniture and Equipment - Furniture	6,231	785	(373)	0	0	6,643
391.4 Office Furniture and Equipment - Mech Equip	310	46	(107)	0	0	249
391.6 Computer Equipment - General	67	32	(6)	0	0	93
391.8 Computer Equipment - Power Mgmt System	38,168	0	0	0	0	38,168
392.1 Vehicles- 5 years	75	153	(66)	0	0	162
392.2 Vehicles- 8 years	598	2,047	(466)	0	0	2,179
392.3 Vehicles- 10 years	1,789	6,935	(936)	0	0	7,788
392.4 Transportation Equipment - Trailers	164	58	0	0	0	222
392.5 Vehicles- 15 years	44	146	0	0	0	190
392.6 Vehicles- 20 years	8	66	0	0	0	74
393.0 Stores Equipment	1,145	129	(537)	0	0	737
394.0 Tools & Work Equipment - L&S Line Crews	947	279	(146)	0	0	1,080
394.2 Tools/Support	4	14	0	0	0	18
394.4 Tools & Work Equipment - Const Dept	1,803	155	(651)	(76)	0	1,231
394.6 Tools & Work Equipment - Other	3,445	469	(194)	0	0	3,720
394.8 Transportation Equipment - Garage Equipment	3,979	362	(24)	0	0	4,317
395.0 Laboratory Equipment	894	114	0	0	0	1,008
396.0 Power Operated Equip	60	197	0	0	0	257
397.0 Communication Equipment	6,129	1,047	0	43	0	7,219
398.0 Miscellaneous Equipment	769	115	(859)	0	0	25
Subtotal - General Plant	<u>133,092</u>	<u>18,122</u>	<u>(7,307)</u>	<u>(33)</u>	<u>0</u>	<u>143,874</u>
Total - Accumulated Depreciation - Electric Plant in Service	<u>\$ 1,864,325</u>	<u>\$ 132,062</u>	<u>\$ (32,057)</u>	<u>\$ (39)</u>	<u>\$ (13,147)</u>	<u>\$ 1,951,144</u>

PPL ELECTRIC UTILITIES CORPORATION

Reserve Balances As of December 31, 2007
(Thousands of Dollars)

	Book Reserve 12/31/06	Projected through 12/31/07				Book Reserve 12/31/07
		Provisions	Retirements	Transfers	COR/Salvage	
<u>General Plant - Leasehold Improvements</u>						
390.2 Structures and Improvements - Buildings	\$ 557	\$ 0	\$ 0	\$ 0	\$ 0	\$ 557
390.4 Structures and Improvements - Air Cond. Equip	493	0	0	0	0	493
394.4 Tools & Work Equipment - Const Dept	0	0	0	0	0	0
397.0 Communication Equipment	32	0	0	33	0	65
Subtotal - General Plant	<u>1,082</u>	<u>0</u>	<u>0</u>	<u>33</u>	<u>0</u>	<u>1,115</u>
Total - Accumulated Amortization - Leasehold Improvements	<u>\$ 1,082</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33</u>	<u>\$ 0</u>	<u>\$ 1,115</u>
	Book Reserve 12/31/06	Projected through 12/31/07				Book Reserve 12/31/07
		Provisions	Retirements	Transfers	COR/Salvage	
<u>RECAP - Accumulated Depreciation and Amortization</u>						
Intangible	\$ 16,563	\$ 4,871	\$ 0	(1)	\$ 0	\$ 21,433
Transmission	453,105	20,529	(2,295)	0	(1,829)	469,510
Distribution	1,261,565	88,540	(22,455)	0	(1,138)	1,316,327
General Plant	134,174	18,122	(7,307)	(6)	0	144,989
Total - Accumulated Depreciation and Amortization	<u>\$1,865,407</u>	<u>\$ 132,062</u>	<u>\$ (32,057)</u>	<u>\$ (7)</u>	<u>\$ (13,147)</u>	<u>\$1,952,259</u>

Q.4. Provide a schedule showing details of rate case adjustments.

A.4. No adjustments have been made to PPL Electric's Original Cost Electric Plant in Service, Accumulated Book Depreciation Reserve or its Calculated Annual Depreciation Expense as a result of this rate case filing.

Q.1. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.

A.1. Attachment V-B-1 provides PPL Electric's calculated and book accruals by function and by account for the future test year ending December 31, 2007.

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Calculated VS. Book
Depreciation Accruals as of December 31, 2007
(Thousands of Dollars)

<u>Depreciable Group</u>		<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
(1)		(2)	(3)
Depreciable Plant			
Intangible Plant			
303.2	Miscellaneous Intangible Plant - Software	\$ 3,814	\$ 3,282
303.4	Miscellaneous Intangible Plant - Other	69	32
Total Intangible Plant		3,883	3,314
Transmission Plant			
350.4	Land Rights	1,024	867
352	Structures and Improvements	563	499
353	Station Equipment	8,701	7,423
354	Towers and Fixtures	4,197	3,412
354.2	Towers and Fixtures - Clearing R/W	161	118
355	Poles and Fixtures	1,909	1,687
355.2	Poles and Fixtures - Clearing R/W	105	78
356	Overhead Conductors and Devices	3,414	2,302
357	Underground Conduit	84	95
358	Underground Conductors and Devices	448	381
359	Roads and Trails	85	83
Total Transmission Plant		20,691	16,945
Distribution Plant			
360.4	Land Rights	1,013	807
361	Structures and Improvements	435	327
362	Station Equipment	5,168	4,575
364.2	Poles, Towers and Fixtures - Towers	259	290
364.4	Poles, Towers and Fixtures - Poles	17,827	16,155
364.6	Poles, Towers and Fixtures - Clearing Towers	4	4
364.8	Poles, Towers and Fixtures - Clearing Poles	608	441
365	Overhead Conductors and Devices	13,348	10,042
366	Underground Conduit	2,820	3,026
367	Underground Conductors and Devices	8,670	7,461
368.2	Line Transformers - Overhead	6,059	7,116
368.4	Line Transformers - Submersible & Pad Mount	3,201	2,893
368.6	Line Transformers - Non-Network Housing	24	32
369	Services	14,195	9,134
370.1	Meters	2,794	3,452
370.2	Meters - AMR	11,972	12,947
371.2	Installations on Customers' Premises	11	40
371.4	Area Lighting Fixtures	314	154
373.2	Street Lighting and Signal Systems	2,922	1,666
Total Distribution Plant		91,644	80,562

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Calculated VS. Book
Depreciation Accruals as of December 31, 2007
(Thousands of Dollars)

	Depreciable Group (1)	Calculated Depreciation Accruals (2)	Book Depreciation Accruals (3)
	General Plant		
389.4	Land Rights	\$ 0	\$ 0
390.2	Structures and Improvements - Buildings - Major	6,405	7,281
390.2	Structures and Improvements - Buildings - Minor	105	124
390.21	Structures and Improvements - Leaseholds	0	0
390.4	Structures and Improvements - Air Cond.	976	813
390.41	Structures and Improvements - Leaseholds	0	0
391.2	Office Furniture and Equipment - Furniture	778	881
391.4	Office Furniture and Equipment - Equipment	37	53
391.6	Office Furniture and Equipment - Computers	21	52
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	163	0
392.1	Transportation Equipment - 5 Years	67	103
392.2	Transportation Equipment - 8 Years	1,182	1,598
392.3	Transportation Equipment - 10 Years	4,471	6,177
392.4	Transportation Equipment - Trailers	202	260
392.5	Transportation Equipment - 15 Years	103	148
392.6	Transportation Equipment - 20 Years	70	76
393	Stores Equipment	90	149
394	Tools and Work Equipment - L&S Line Crews	215	334
394.2	Tools and Work Equipment - Tools	8	15
394.4	Tools and Work Equipment - Const. Dept.	159	232
394.6	Tools and Work Equipment - Other	526	616
394.8	Tools and Work Equipment - Garage Equipment	312	379
395	Laboratory Equipment	102	88
396	Power Operated Equipment	103	104
397	Communication Equipment	226	885
397.1	Communication Equipment - Leaseholds	0	0
398	Miscellaneous Equipment	54	117
	Total General Plant	16,375	20,485
	Total Depreciable Plant	\$ 132,593	\$ 121,306

- Q.2. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.2.
- a) Attachment V-B-2, columns 4 & 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the future test year.
 - b) Attachment V-B-2, columns 2 & 3, provides PPL Electric's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachment V-B-2, column 6, provides an explanation for any major change in annual accrual rate by account. Changes reflect new life study characteristics and amortization of certain accounts.
 - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS 2 in the section titled, "Estimation of Survivor Curves," beginning on page III-4.

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Existing Survivor Curve and Depreciation Rate
As of December 31, 2007

Depreciable Group (1)	Most recent filing		Current filing		Reason for accrual change (6)
	Curve (2)	Rate (3)	Curve (4)	Rate (5)	
Depreciable Plant					
Intangible Plant					
303.2	Miscellaneous Intangible Plant - Software	5-SQ	20.50	5-SQ	10.28
303.4	Miscellaneous Intangible Plant - Other	15-SQ	6.53	15-SQ	3.10
Transmission Plant					
350.4	Land Rights	70-R4	1.21	70-R4	1.21
352	Structures and Improvements	50-R3	1.84	55-R4	1.61 a
353	Station Equipment	40-R1	2.35	45-R1	1.89 a
354	Towers and Fixtures	60-R3	1.33	60-R3	1.36 c
354.2	Towers and Fixtures - Clearing RW	70-R4	1.06	70-R4	1.05 c
355	Poles and Fixtures	44-R1.5	1.93	50-R1.5	1.77 a
355.2	Poles and Fixtures - Clearing RW	70-R4	1.06	70-R4	1.06
356	Overhead Conductors and Devices	50-S2	1.47	55-R3	1.23 a
357	Underground Conduit	50-R4	2.27	50-R4	2.26 c
358	Underground Conductors and Devices	35-R3	2.39	35-R3	2.43 c
359	Roads and Trails	70-R4	1.42	70-R4	1.41 c
Distribution Plant					
360.4	Land Rights	60-R3	1.32	60-R3	1.33 c
361	Structures and Improvements	60-R2.5	1.24	60-R2.5	1.26 c
362	Station Equipment	47-R2	1.9	48-R2	1.84 a
364.2	Poles, Towers and Fixtures - Towers	55-R3	1.76	60-R3	1.87 a
364.4	Poles, Towers and Fixtures - Poles	40-O1	2.09	40-R0.5	2.26 a
364.6	Poles, Towers and Fixtures - Clearing Towers	50-S3	2.05	50-S3	2.05
364.8	Poles, Towers and Fixtures - Clearing Poles	60-R3	1.19	60-R3	1.21 c
365	Overhead Conductors and Devices	41-R1.5	1.89	44-R1	1.71 a
366	Underground Conduit	55-S1.5	1.85	50-S2	2.15 a
367	Underground Conductors and Devices	39-S1.5	2.2	42-S1.5	2.05 a
368.2	Line Transformers - Overhead	34-SQ	3.33	34-SQ	3.44 b
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	1.84	48-SQ	1.88 b
368.6	Line Transformers - Non-Network Housing	35-SQ	3.75	35-SQ	3.51 b
369	Services	34-R2	1.83	37-R2	1.74 a
370.1	Meters	28-SQ	4.91	28-SQ	4.41 b

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Existing Survivor Curve and Depreciation Rate
As of December 31, 2007

	Depreciable Group (1)	-----Most recent filing-----		-----Current filing-----		Reason for accrual change (6)
		Curve (2)	Rate (3)	Curve (4)	Rate (5)	
370.2	Meters - AMR	15-SQ	7.12	15-SQ	7.21	b
371.2	Installations on Customers' Premises	30-R3	13.33	30-R3	12.68	c
371.4	Area Lighting Fixtures	17-L0.5	2.91	19-L0.5	2.58	a
373.2	Street Lighting and Signal Systems	26-S1	2.26	30-S0.5	1.89	a
	General Plant					
389.4	Land Rights	65-R4	2.77	65-R4	2.86	c
390.2	Structures and Improvements - Buildings Major	60-S0	3.36	60-S0	3.34	c
	Structures and Improvements - Buildings Minor	45-R3	2.77	45-R3	2.61	c
390.21	Structures and Improvements - Leaseholds	Fully Accrued		Fully Accrued		
390.4	Structures and Improvements - Air Cond.	30-R2	2.83	30-R2	2.75	c
390.41	Structures and Improvements - Leaseholds	Fully Accrued		Fully Accrued		
391.2	Office Furniture and Equipment - Furniture	20-S0	5.97	20-S0	5.61	b
391.4	Office Furniture and Equipment - Equipment	15-SQ	7.83	15-SQ	9.59	b
391.6	Office Furniture and Equipment - Computers	5-SQ	44.96	5-SQ	36.16	b
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	0.09	7-SQ		b
392.1	Transportation Equipment - 5 Years	-	-	5-SQ	27.06	b
392.2	Transportation Equipment - 8 Years	-	-	8-SQ	16.18	b
392.3	Transportation Equipment - 10 Years	-	-	10-SQ	13.55	b
392.4	Transportation Equipment -Trailers	14-L0	1.27	16-L1	8.02	a
392.5	Transportation Equipment - 15 Years	-	-	15-SQ	9.57	b
392.6	Transportation Equipment - 20 Years	-	-	20-S0	5.46	b
393	Stores Equipment	25-SQ	5.19	25-SQ	6.62	b
394	Tools and Work Equipment - L&S Line Crews	20-SQ	7.06	20-SQ	7.76	b
394.2	Tools and Work Equipment - Tools	-	-	20-SQ	9.05	b
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	6.43	20-SQ	7.29	b
394.6	Tools and Work Equipment - Other	20-SQ	6.37	20-SQ	5.84	b
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	6.05	20-SQ	5.99	b
395	Laboratory Equipment	20-SQ	3.39	20-SQ	4.32	b
396	Power Operated Equipment			15-SQ	6.79	b
397	Communication Equipment	15-SQ	11.43	15-SQ	9.43	b
397.1	Communication Equipment - Leaseholds	Fully Accrued		Fully Accrued		
398	Miscellaneous Equipment	20-SQ	8.76	20-SQ	10.93	b

Legend: a - New Life Study Characteristics

b - Amortization Account

c - Plant Activity

- Q.1. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A.1. Exhibit JJS 2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

- Q.1. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A.1.
- a) Attachment V-D-1a provides PPL Electric's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life.
 - b) No claim is being made in this rate case filing for contributions in aid of construction.
 - c) Attachment V-D-1b provides the calculation of customer advances for construction.
 - d) No claim is being made in this rate case filing for pollution control construction work in progress.

PPL ELECTRIC UTILITIES CORPORATION

Estimated Survivor Curves, Original Cost, Book Reserve and Calculated
Annual Depreciation Accruals Related to Utility Plant at December 31, 2007
(Thousands of Dollars)

Depreciable Group		Survivor Curve	Original Cost at December 31, 2007	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Depreciable Plant								
Intangible Plant								
303.2	Miscellaneous Intangible Plant - Software	5-SQ	\$ 31,922	\$ 20,542	\$ 11,379	\$ 3,282	3.5	10.28
303.4	Miscellaneous Intangible Plant - Other	15-SQ	1,035	891	144	32	4.5	3.10
Total Intangible Plant			32,957	21,433	11,523	3,314	3.5	10.06
Transmission Plant								
350.4	Land Rights	70-R4	71,596	33,186	38,410	867	44.3	1.21
352	Structures and Improvements	55-R4	30,941	13,802	17,140	499	34.3	1.61
353	Station Equipment	45-R1	391,939	148,115	243,823	7,423	32.8	1.89
354	Towers and Fixtures	60-R3	251,287	112,100	139,187	3,412	40.8	1.36
354.2	Towers and Fixtures - Clearing R/W	70-R4	11,251	5,980	5,272	118	44.7	1.05
355	Poles and Fixtures	50-R1.5	95,429	36,654	58,775	1,687	34.8	1.77
355.2	Poles and Fixtures - Clearing R/W	70-R4	7,345	3,481	3,864	78	49.5	1.06
356	Overhead Conductors and Devices	55-R3	187,574	105,237	82,337	2,302	35.8	1.23
357	Underground Conduit	50-R4	4,214	1,630	2,583	95	27.2	2.26
358	Underground Conductors and Devices	35-R3	15,692	6,980	8,711	381	22.8	2.43
359	Roads and Trails	70-R4	5,913	2,345	3,568	83	42.8	1.41
Total Transmission Plant			1,073,181	469,510	603,672	16,945	35.6	1.58
Distribution Plant								
360.4	Land Rights	60-R3	60,630	25,659	34,971	807	43.3	1.33
361	Structures and Improvements	60-R2.5	26,017	12,152	13,865	327	42.4	1.26
362	Station Equipment	48-R2	248,495	95,100	153,394	4,575	33.5	1.84
364.2	Poles, Towers and Fixtures - Towers	60-R3	15,512	1,300	14,212	290	49.1	1.87
364.4	Poles, Towers and Fixtures - Poles	40-R0.5	713,273	221,149	492,124	16,155	30.5	2.26
364.6	Poles, Towers and Fixtures - Clearing Towers	50-S3	210	47	163	4	37.8	2.05
364.8	Poles, Towers and Fixtures - Clearing Poles	60-R3	36,434	16,796	19,638	441	44.5	1.21
365	Overhead Conductors and Devices	44-R1	588,283	233,655	354,629	10,042	35.3	1.71
366	Underground Conduit	50-S2	141,047	33,990	107,057	3,026	35.4	2.15
367	Underground Conductors and Devices	42-S1.5	364,307	121,094	243,213	7,461	32.6	2.05
368.2	Line Transformers - Overhead	34-SQ	206,724	93,664	113,061	7,116	15.9	3.44
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	153,915	56,212	97,703	2,893	33.8	1.88
368.6	Line Transformers - Non-Network Housing	35-SQ	915	797	118	32	3.7	3.51
369	Services	37-R2	525,828	267,091	258,737	9,134	28.3	1.74
370.1	Meters	28-SQ	78,263	41,078	37,185	3,452	10.8	4.41
370.2	Meters - AMR	15-SQ	179,486	43,638	135,848	12,947	10.5	7.21
371.2	Installations on Customers' Premises	30-R3	319	(130)	449	40	11.1	12.68
371.4	Area Lighting Fixtures	19-L0.5	5,973	3,701	2,272	154	14.8	2.58
373.2	Street Lighting and Signal Systems	30-S0.5	87,979	49,334	38,645	1,666	23.2	1.89
Total Distribution Plant			\$ 3,433,611	\$ 1,316,327	\$ 2,117,283	\$ 80,562	26.3	2.35

PPL ELECTRIC UTILITIES CORPORATION

Estimated Survivor Curves, Original Cost, Book Reserve and Calculated
Annual Depreciation Accruals Related to Utility Plant at December 31, 2007
(Thousands of Dollars)

Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2007 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
General Plant							
389.4	Land Rights	\$ 4	\$ 1	\$ 4	\$ 0	27.9	2.86
390.2	Structures and Improvements						
	- Buildings - Major	218,176	56,034	162,142	7,281	22.3	3.34
	- Buildings - Minor	4,743	1,081	3,662	124	29.6	2.61
	Total Account 390.2	222,918	57,115	165,804	7,405	22.4	3.32
390.21	Structures and Improvements - Leaseholds	Fully Accrued	557	557	0	0	
390.4	Structures and Improvements - Air Cond.	30-R2	29,553	11,379	18,174	813	22.3
390.41	Structures and Improvements - Leaseholds	Fully Accrued	493	493	0	0	
391.2	Office Furniture and Equipment - Furniture	20-SQ	15,695	6,643	9,051	881	10.3
391.4	Office Furniture and Equipment - Equipment	15-SQ	552	249	303	53	5.7
391.6	Office Furniture and Equipment - Computers	5-SQ	145	93	52	52	1
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	38,168	38,168	0	0	
392.1	Transportation Equipment - 5 Years	5-SQ	380	162	219	103	2.1
392.2	Transportation Equipment - 8 Years	8-SQ	9,876	2,179	7,697	1,598	4.8
392.3	Transportation Equipment - 10 Years	10-SQ	45,604	7,788	37,816	6,177	6.1
392.4	Transportation Equipment - Trailers	16-L1	3,235	222	3,014	260	11.6
392.5	Transportation Equipment - 15 Years	15-SQ	1,551	190	1,361	148	9.2
392.6	Transportation Equipment - 20 Years	20-SQ	1,391	74	1,316	76	17.3
393	Stores Equipment	25-SQ	2,255	737	1,519	149	10.2
394	Tools and Work Equipment - L&S Line Crews	20-SQ	4,309	1,080	3,229	334	9.7
394.2	Tools and Work Equipment - Tools	20-SQ	166	18	148	15	9.8
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	3,184	1,231	1,953	232	8.4
394.6	Tools and Work Equipment - Other	20-SQ	10,557	3,720	6,837	616	11.1
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	6,320	4,317	2,003	379	5.3
395	Laboratory Equipment	20-SQ	2,037	1,008	1,029	88	11.7
396	Power Operated Equipment	15-SQ	1,538	257	1,281	104	12.3
397	Communication Equipment	15-SQ	9,377	7,219	2,158	885	2.4
397.1	Communication Equipment - Leaseholds	Fully Accrued	65	65	0	0	
398	Miscellaneous Equipment	20-SQ	1,073	25	1,047	117	8.9
	Total General Plant	411,002	144,989	266,015	20,485	13.2	4.86
Total Depreciable Plant		\$ 4,950,751	\$ 1,952,259	\$ 2,998,493	\$ 121,306		
Nondepreciable Plant							
301	Organization	\$ 476					
302	Franchises and Consents	147					
350.2	Land	5,076					
360.2	Land	10,934					
389.2	Land	8,818					
Total Nondepreciable Plant		25,451					
Total Utility Plant		\$ 4,976,202					

* Life Span procedure used. Curves shown as Interim Survivor Curves.

PPL ELECTRIC UTILITIES CORPORATION

Customer Advances for Construction
(Thousands of Dollars)

Line No.

1	Balance -- Account 252 --12/31/2006	\$	269
2	Total Distribution Plant Annual Accrual	\$	80,562
3	Total Depreciable Distribution Plant	\$	3,293,885
4	Composite Distribution Plant Annual Accrual Rate (2) / (3)		2.446%
5	Adjustment to Total Annual Depreciation Expense (1) * (4)	\$	7

- Q.2. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A.2. Examples of detailed depreciation calculations by vintage within account at December 31, 2007 are set forth on pages III-125 through III-241 of Exhibit JJS 2.

- Q.1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A.1. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Methods Used in the Study," beginning on page II-2 of Exhibit JJS 2.

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Balance sheet, in the form available.

A.1. Attachment VI-A provides the requested information.

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,

Assets and Other Debits

(Thousands of Dollars)

Acct. No.	Title of Account	2004	2005	2006	2007
Utility Plant					
101	Plant in service	\$ 4,253,420	\$ 4,429,873	\$ 4,682,438	\$ 4,946,337
105	Plant held for future use	21,044	21,076	23,328	23,328
106	Completed construction not classified	179,582	134,190	73,989	73,989
107	Construction work in progress	26,646	41,404	90,755	129,820
	Gross utility plant	4,480,692	4,626,543	4,870,510	5,173,474
108	Accumulated provision for depreciation	(1,701,274)	(1,787,275)	(1,859,071)	(1,989,883)
111	Accumulated provision for amortization	(9,390)	(13,489)	(17,644)	(18,885)
	Net utility plant	2,770,028	2,825,779	2,993,795	3,164,706
Other Property and Investments					
121	Nonutility property	4,597	4,518	4,377	4,692
122	Accumulated provision for depreciation of nonutility property	(482)	(521)	(564)	(574)
	Net nonutility property	4,115	3,997	3,813	4,118
123	Investment in subsidiary companies	0	0	0	0
124	Other investments	3,060	2,473	1,987	1,987
128	Other special funds	0	0	0	0
	Total Other Property and Investments	7,175	6,470	5,800	6,105
Current and Accrued Assets					
131	Cash	20,826	16,694	5,924	6,356
132	Interest special deposits	0	0	0	0
134	Other special deposits	0	0	0	0
135	Working funds	0	0	0	0
136	Temporary cash investments	139,150	279,672	132,453	30,136
Notes and accounts receivable					
141	Notes receivable	0	0	0	0
142	Customer accounts receivable	175,940	215,101	219,706	229,668
143	Other accounts receivable	11,993	20,113	9,049	6,806
144	Accumulated provision for uncollectible accounts-credit	(18,312)	(20,120)	(19,085)	(19,017)
	Total notes and accounts receivable	169,621	215,094	209,670	217,457
145	Notes receivable from associated companies	0	0	0	0
146	Accounts receivable from associated companies	297,105	298,823	353,961	300,000
Materials and supplies					
154	Plant materials and operating supplies	27,532	27,872	29,019	29,019
163	Stores expense undistributed	4,677	3,503	2,846	2,846
	Total materials and supplies	32,209	31,375	31,865	31,865
165	Prepayments	17,525	15,693	14,508	18,772
Other current and accrued assets					
171	Interest and dividends receivable	243	963	726	803
172	Rents receivable	9,046	8,619	9,585	10,599
173	Accrued utility revenues	147,858	173,308	162,932	173,128
174	Miscellaneous current and accrued assets	50,671	75,325	78,345	42,667
190	Accumulated deferred income taxes (current)	18,732	30,375	37,517	37,080
	Total other current and accrued assets	226,550	288,590	289,105	264,277
	Total Current and Accrued Assets	902,986	1,145,941	1,037,486	868,863

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,
Assets and Other Debits (Continued)
(Thousands of Dollars)

Acct. No.	Title of Account	2004	2005	2006	2007
	Deferred Debits				
181	Unamortized debt expense	\$ 11,948	\$ 13,429	\$ 10,857	\$ 8,193
182.3	Other regulatory assets	634,197	628,788	692,403	688,535
183	Preliminary survey and investigation charges	0	0	0	0
184	Clearing accounts	0	0	0	0
185	Temporary facilities	25	34	38	38
186	Miscellaneous deferred debits	50,375	37,269	24,930	14,638
189	Unamortized loss on reacquired debt	31,780	36,242	32,848	29,486
190	Accumulated deferred income taxes (noncurrent)	125,605	136,906	152,126	162,003
	Total Deferred Debits	<u>853,930</u>	<u>852,668</u>	<u>913,202</u>	<u>902,893</u>
	Total Assets and Other Debits	<u>\$ 4,534,119</u>	<u>\$ 4,830,858</u>	<u>\$ 4,950,283</u>	<u>\$ 4,942,567</u>

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,

Liabilities and Other Credits

(Thousands of Dollars)

Acct. No.	Title of Account	2004	2005	2006	2007
Proprietary Capital					
201	Common stock issued	\$ 1,476,048	\$ 1,476,048	\$ 363,833	\$ 363,833
204	Preferred stock issued	50,519	50,519	300,519	300,519
207	Premium on capital stock	41	41	41	41
211	Miscellaneous paid-in capital	360,679	361,263	436,263	436,263
214	Capital stock expense	(6,773)	(6,773)	(12,226)	(12,226)
216	Unappropriated retained earnings	336,165	375,911	417,124	435,572
216.1	Unappropriated undistributed subsidiary earnings	0	0	0	0
217	Reacquired capital stock	(912,215)	(912,215)	0	0
219	Other comprehensive income	313	211	(242)	(242)
	Total Proprietary Capital	<u>1,304,777</u>	<u>1,345,005</u>	<u>1,505,312</u>	<u>1,523,760</u>
Long-Term Debt					
221	Bonds	1,380,450	1,499,890	1,365,016	1,350,150
224	Other long-term debt	9,475	20,601	9,475	9,475
226	Unamortized discount on long-term debt-debit	(4,596)	(1,875)	(1,267)	(815)
		<u>1,385,329</u>	<u>1,518,616</u>	<u>1,373,224</u>	<u>1,358,810</u>
Less amount due within one year					
221	Bonds	(69,434)	(146,000)	(254,866)	(90,000)
	Total Long-Term Debt	<u>1,315,895</u>	<u>1,372,616</u>	<u>1,118,358</u>	<u>1,268,810</u>
Other Noncurrent Liabilities					
227	Obligations under capital leases (noncurrent)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current and Accrued Liabilities					
224	Long-term debt due within one year-other	69,434	146,000	254,866	90,000
231	Notes payable	42,034	42,034	42,034	53,679
232	Accounts payable	36,020	37,479	48,984	39,299
234	Accounts payable to associated companies	178,549	178,653	175,331	238,754
235	Customer deposits	18,919	17,133	16,267	16,267
236	Taxes accrued	47,406	119,032	157,259	46,371
237	Interest accrued	27,774	25,910	22,681	20,548
238	Dividends declared	611	611	4,517	4,517
240	Matured interest	0	0	0	0
241	Tax collections payable	3,638	4,113	4,191	4,191
242	Miscellaneous current and accrued liabilities	347,822	398,181	386,834	406,534
243	Obligations under capital-leases - current	0	0	0	0
283	Accumulated deferred income taxes-other (current)	4,581	5,324	3,938	3,938
	Total Current and Accrued Liabilities	<u>776,786</u>	<u>974,470</u>	<u>1,116,902</u>	<u>924,098</u>

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,
Liabilities and Other Credits (Continued)
(Thousands of Dollars)

Acct. No.	Title of Account	2004	2005	2006	2007
Deferred Credits					
228.3	Accumulated provision for pensions and benefits	\$ 0	\$ 0	\$ 88,118	\$ 93,751
229	Accumulated provision for rate refunds	0	0	2,249	3,373
252	Customer advances for construction	153	153	269	269
253	Other deferred credits	220,803	218,498	141,845	139,756
254	Other regulatory liabilities	13,836	11,990	11,963	11,963
255	Accumulated deferred investment tax credits	19,510	16,906	14,461	12,069
281	Accumulated deferred income taxes - accelerated amortization property	0	0	0	0
282	Accumulated deferred income taxes - other property	600,437	612,930	643,041	664,480
283	Accumulated deferred income taxes - other (noncurrent)	281,920	278,290	307,765	300,238
	Total Deferred Credits	<u>1,136,659</u>	<u>1,138,767</u>	<u>1,209,711</u>	<u>1,225,899</u>
	Total Liabilities and Other Credits	<u>\$ 4,534,119</u>	<u>\$ 4,830,858</u>	<u>\$ 4,950,283</u>	<u>\$ 4,942,567</u>

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Statement of income, in the form available.

A.1. Attachment VI-B provides the requested statements of income for the twelve months ended December 31, 2004, 2005, 2006 and 2007.

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income
Twelve Months Ended December 31
(Thousands of Dollars)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>OPERATING REVENUES</u>	<u>\$2,495,829</u>	<u>\$2,814,673</u>	<u>\$3,063,338</u>	<u>\$3,125,920</u>
<u>OPERATING EXPENSE</u>				
401 - 402 Total Operation & Maintenance Expense	2,060,898	2,211,869	2,377,053	2,484,122
403 - 405 Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments	107,209	111,694	118,078	132,062
407 Regulatory Debits (Credits), net	6,443	(1,393)	11,724	1,502
408.1 Taxes Other Than Income Taxes	157,552	191,446	195,630	199,671
411.6/411.7 (Gain)/Loss From Disposition of Emission Allowances	0	0	(122)	0
Total Operating Expenses Prior to Federal & State Income Taxes	<u>2,332,102</u>	<u>2,513,616</u>	<u>2,702,363</u>	<u>2,817,357</u>
Operating Income Prior to Federal & State Income Taxes	<u>163,727</u>	<u>301,057</u>	<u>360,975</u>	<u>308,563</u>
<u>FEDERAL AND STATE INCOME TAXES</u>				
409.1 Federal Income Taxes	(35,554)	59,438	72,604	62,732
State Income Taxes	(39,589)	4,132	14,165	18,833
410.1 & 411.1				
Deferred Federal Income Taxes - Net	79,325	11,531	20,855	8,483
Deferred State Income Taxes - Net	5,251	(3,157)	1,005	(3,337)
411.4 Investment Tax Credit Adjustments				
Deferrals	0	0	0	0
Amortization - Credit	(2,745)	(2,603)	(2,446)	(2,392)
Total Federal & State Income Taxes	<u>6,688</u>	<u>69,341</u>	<u>106,183</u>	<u>84,319</u>
Operating Income After Federal & State Income Taxes	<u>\$ 157,039</u>	<u>\$ 231,716</u>	<u>\$ 254,792</u>	<u>\$ 224,244</u>

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income
Twelve Months Ended December 31
(Thousands of Dollars)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	
<u>OTHER INCOME AND DEDUCTIONS</u>					
Other Income					
415	Merchandising Income	\$ 1,269	\$ 465	\$ 618	\$ 0
416,417	Merchandising Expense	(1,045)	(478)	(487)	0
418.0	Non-Utility Operating Income (Loss)	(42)	(43)	(43)	0
418.1	Equity in Earnings of Subsidiary Companies	0	0	0	0
419.0	Interest & Dividend Income	12,671	6,970	10,773	9,185
419.1	Allowance for Other Funds Used	305	0	0	0
	During Construction				
421.1	Gain on Disposition of Property	0	1	1,061	0
421	Other Misc. Non-Operating Income	423	1,809	505	0
	Total Other Income	<u>13,581</u>	<u>8,724</u>	<u>12,427</u>	<u>9,185</u>
Other Income Deductions					
421.2	Loss on Disposition of Property	126	0	424	0
426	Miscellaneous	1,390	1,723	1,472	1,352
	Total Other Income Deductions	<u>1,516</u>	<u>1,723</u>	<u>1,896</u>	<u>1,352</u>
Taxes Applicable to Other Income Deductions					
408.2	Taxes Other Than Income Taxes	87	20	0	0
409.2	Federal Income Tax	1,982	(1,231)	(618)	2,467
	State Income Tax	628	(392)	(209)	782
410.2 & 411.2	Deferred Federal Income Taxes - Net	(242)	(298)	(102)	0
	Deferred State Income Taxes - Net	(76)	(94)	61	0
	Total Taxes Applicable to Other Income Deduction	<u>2,379</u>	<u>(1,995)</u>	<u>(868)</u>	<u>3,249</u>
	Income Before Interest Charges	<u>166,725</u>	<u>240,712</u>	<u>266,191</u>	<u>228,828</u>
<u>INTEREST CHARGES</u>					
427	Interest on Long-term Debt	83,161	76,882	75,666	74,946
428	Amortization of Debt Discount & Expense	5,219	4,117	3,713	2,806
428.1	Amortization of Loss on Reacquired Debt	3,117	3,413	3,393	3,362
429	Amortization of Premium on Debt-Credit	0	0	0	0
430	Interest on Debt to Associated Companies	2,876	11,413	16,664	15,495
431	Other Interest Expense	1,174	10,656	(3,405)	3,078
432	Allowance for Borrowed Funds Used				
	During Construction	(571)	(561)	(1,299)	(3,377)
	Net Interest Charges	<u>94,976</u>	<u>105,920</u>	<u>94,732</u>	<u>96,310</u>
	NET INCOME	<u>\$ 71,749</u>	<u>\$ 134,792</u>	<u>\$ 171,459</u>	<u>\$ 132,518</u>

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Plant in service

A.1. Attachment VI-C provides PPL Electric's plant in service balances by account as of December 31, 2004, and December 31, 2005. Plant in service as of December 31, 2006 and 2007 is provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
December 31
(Thousands of Dollars)

<u>Intangible</u>		<u>2004</u>	<u>2005</u>
301.0	Organization	\$ 476	\$ 476
302.0	Franchises and Consents	147	147
303.2	Misc Intangible Plant - Computer Software	20,141	20,469
303.4	Misc Intangible Plant - Other	1,035	1,035
	Subtotal - Intangible	<u>21,799</u>	<u>22,127</u>
<u>Transmission</u>			
350.2	Land	\$ 5,190	\$ 5,198
350.4	Land Rights	71,145	71,190
352.0	Structures and Improvements	28,949	29,040
353.0	Station Equipment	349,653	365,261
354.0	Towers and Fixtures	232,538	237,117
354.2	Clearing Land and R/W - Towers	11,361	11,384
355.0	Poles and Fixtures	84,164	87,275
355.2	Clearing Land and R/W - Poles	7,346	7,346
356.0	Overhead Conductors and Devices	181,579	184,286
357.0	Underground Conduit	4,186	4,214
358.0	Underground Conductor and Devices	12,791	12,791
359.0	Roads and Trails	5,918	5,917
	Subtotal - Transmission	<u>994,820</u>	<u>1,021,019</u>
<u>Distribution</u>			
360.2	Land	\$ 11,491	\$ 11,492
360.4	Land Rights	55,837	54,466
361.0	Structures and Improvements	25,148	25,387
362.0	Station Equipment	238,490	232,332
364.2	Towers and Fixtures	18,775	18,780
364.4	Poles and Fixtures	632,205	657,181
364.6	Clearing Land and R/W - Towers	210	210
364.8	Clearing Land and R/W - Poles	31,492	31,332
365.0	Overhead Conductors and Devices	524,149	540,737
366.0	Underground Conduit	115,895	121,478
367.0	Underground Conductor and Devices	291,466	312,105
368.2	Transformers - Overhead Type	198,585	201,213
368.4	Transformers - Submersible or Pad Mounted	134,505	140,478
368.6	Transformers - Non-Network Housing	1,343	1,174
369.0	Services	475,044	498,843
370.0	Meters	177,891	81,015
370.2	Meters - AMR	68,481	168,821
371.2	Installations on Customers Premises	319	319
371.4	Area Lighting Fixtures	5,191	5,462
373.2	Street Lighting and Signal Systems	78,605	82,563
	Subtotal - Distribution	<u>3,085,122</u>	<u>3,185,388</u>

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
December 31
(Thousands of Dollars)

<u>General Plant</u>		2004	2005
389.0	Land and Land Rights	\$ 9,274	\$ 9,275
390.2	Structures and Improvements - Buildings	207,447	210,828
390.4	Structures and Improvements - Air Cond. Equip	26,133	26,399
391.2	Office Furniture and Equipment - Furniture	13,129	14,199
391.4	Office Furniture and Equipment - Mech Equip	637	689
391.6	Computer Equipment - General	128	110
391.8	Computer Equipment - Power Mgmt System	38,105	38,161
392.4	Transportation Equipment - Trailers	102	102
393.0	Stores Equipment	3,201	2,938
394.0	Tools & Work Equipment - L&S Line Crews	1,524	1,679
394.4	Tools & Work Equipment - Const Dept	3,094	2,978
394.6	Tools & Work Equipment - Other	7,781	8,001
394.8	Transportation Equipment - Garage Equipment	6,440	6,248
395.0	Laboratory Equipment	1,696	1,376
397.0	Communication Equipment	9,076	9,079
398.0	Miscellaneous Equipment	2,379	2,352
Subtotal - General Plant		330,146	334,414
Total		\$ 330,146	\$ 334,414

<u>General Plant - Leasehold Improvements</u>		2004	2005
390.2	Structures and Improvements - Buildings	\$ 557	\$ 557
390.4	Structures and Improvements - Air Cond. Equip	493	493
394.4	Tools & Work Equipment - Const Dept	0	0
397.0	Communication Equipment	65	65
398.0	Miscellaneous Equipment	0	0
Subtotal - General Plant		1,115	1,115
Total - Leasehold Improvements		\$ 1,115	\$ 1,115

<u>SUMMARY</u>		2004	2005
Intangible		\$ 21,799	\$ 22,127
Transmission		994,820	1,021,019
Distribution		3,085,122	3,185,388
General Plant		331,261	335,529
		\$ 4,433,002	\$ 4,564,063

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Accumulated depreciation

A.1. Attachment VI-D provides PPL Electric's accumulated depreciation by account as of December 31, 2004 and December 31, 2005. Accumulated depreciation as of December 31, 2006 and 2007 is provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization
December 31
(Thousands of Dollars)

<u>Intangible</u>		2004	2005
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.2	Misc Intangible Plant - Computer Software	\$ 7,723	\$ 11,754
303.4	Misc Intangible Plant - Other	551	620
Subtotal - Intangible		8,274	12,374
<u>Transmission</u>			
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	30,473	31,359
352.0	Structures and Improvements	12,109	12,657
353.0	Station Equipment	119,723	134,052
354.0	Towers and Fixtures	101,888	105,180
354.2	Clearing Land and R/W - Towers	5,585	5,716
355.0	Poles and Fixtures	36,275	36,295
355.2	Clearing Land and R/W - Poles	3,231	3,313
356.0	Overhead Conductors and Devices	96,703	99,384
357.0	Underground Conduit	1,346	1,440
358.0	Underground Conductor and Devices	6,003	6,328
359.0	Roads and Trails	2,098	2,182
Subtotal - Transmission		415,433	437,906
<u>Distribution</u>			
360.2	Land	Non-Depreciable	Non-Depreciable
360.4	Land Rights	23,195	23,938
361.0	Structures and Improvements	11,053	11,385
362.0	Station Equipment	90,420	87,831
364.2	Towers and Fixtures	3,507	3,919
364.4	Poles and Fixtures	194,784	206,983
364.6	Clearing Land and R/W - Towers	34	39
364.8	Clearing Land and R/W - Poles	15,471	15,875
365.0	Overhead Conductors and Devices	213,668	220,272
366.0	Underground Conduit	27,700	29,768
367.0	Underground Conductor and Devices	101,758	107,878
368.2	Transformers - Overhead Type	91,214	91,549
368.4	Transformers - Submersible or Pad Mounted	49,085	51,346
368.6	Transformers - Non-Network Housing	1,106	982
369.0	Services	242,539	252,058
370.0	Meters	33,953	37,394
370.2	AMR Meters	9,620	19,671
371.2	Installations on Customers Premises	(229)	(196)
371.4	Area Lighting Fixtures	3,249	3,411
373.2	Street Lighting and Signal Systems	44,432	46,359
Subtotal - Distribution		\$ 1,156,559	\$ 1,210,462

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization
December 31
(Thousands of Dollars)

<u>General Plant</u>		2004	2005
389.4	Land and Land Rights	\$ 1	\$ 1
390.2	Structures and Improvements - Buildings	53,377	57,581
390.4	Structures and Improvements - Air Cond. Equip	8,870	9,826
391.2	Office Furniture and Equipment - Furniture	5,689	5,840
391.4	Office Furniture and Equipment - Mech Equip	400	380
391.6	Computer Equipment - General	39	44
391.8	Computer Equipment - Power Mgmt System	38,097	38,161
392.4	Transportation Equipment - Trailers	95	96
393.0	Stores Equipment	1,859	1,567
394.0	Tools & Work Equipment - L&S Line Crews	970	941
394.4	Tools & Work Equipment - Const Dept	2,189	2,231
394.6	Tools & Work Equipment - Other	2,924	3,200
394.8	Transportation Equipment - Garage Equipment	3,495	3,659
395.0	Laboratory Equipment	993	791
397.0	Communication Equipment	5,551	5,781
398.0	Miscellaneous Equipment	1,459	1,486
	Subtotal - General Plant	<u>126,008</u>	<u>131,585</u>
	Total - Accumulated Depreciation	<u>\$ 1,706,274</u>	<u>\$ 1,792,327</u>

<u>General Plant - Leasehold Improvements</u>			
390.2	Structures and Improvements - Buildings	\$ 557	\$ 557
390.4	Structures and Improvements - Air Cond. Equip	493	493
394.4	Tools & Work Equipment - Const Dept	0	0
397.0	Communication Equipment	65	65
398.0	Miscellaneous Equipment	0	0
	Subtotal - General Plant	<u>1,115</u>	<u>1,115</u>
	Total - Accumulated Amortization - Leasehold Improvements	<u>\$ 1,115</u>	<u>\$ 1,115</u>

<u>SUMMARY - Accumulated Depreciation and Amortization</u>			
Intangible		\$ 8,274	\$ 12,374
Transmission		415,433	437,906
Distribution		1,156,559	1,210,462
General Plant		<u>127,123</u>	<u>132,700</u>
	Total - Accumulated Depreciation and Amortization	<u>\$ 1,707,389</u>	<u>\$ 1,793,442</u>