

ORIGINAL

PPL ELECTRIC UTILITIES CORPORATION

**Exhibit JJS 1
Depreciation Study
Related to Electric Plant
at December 31, 2006**

**Witness: John J. Spanos
Docket No. R-00072155**

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PPL ELECTRIC UTILITIES CORPORATION
ALLENTOWN, PENNSYLVANIA

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DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2006

EXHIBIT JJS 1



Gannett Fleming
Valuation and Rate Division

PPL GAS UTILITIES CORPORATION
Allentown, Pennsylvania

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DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2006

EXHIBIT JJS 1

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania



Gannett Fleming

GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100

Location:
207 Senate Avenue
Camp Hill, PA 17011

Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

March 6, 2007

PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179

Attention Paul E. Russell, Esq.
Associate General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of PPL Electric Utilities Corporation. The results of our study at December 31, 2006, are presented in the attached detailed report.

The results of our study at December 31, 2007, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2007." The same methods, procedures and estimates were used in both studies.

The results of our study at December 31, 2006, are summarized on pages II-3 through II-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm



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PART I. INTRODUCTION

PPL ELECTRIC UTILITIES CORPORATION
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2006

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for PPL Electric Utilities Corporation to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant at December 31, 2006.

BASIS

Depreciation. The annual depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis and the average service life (ASL) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property.

Service Life Estimates. The service life and survivor curve estimates used for the calculation of depreciation as of December 31, 2006, are set forth in Table 1. The service life estimates incorporated historical data through 2006 from the company property records. The bases for the service life and survivor curve estimates are presented in Exhibit No. JJS 2.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2006, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the

vintages calculated by the average service life procedure are presented in Exhibit No. JJS 2. The detailed calculations as of December 31, 2006, are set forth in Part II. Results of Study of this report.

Amortization of Net Salvage. In accordance with Pennsylvania rate regulation practice, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of 2002 through 2006 experienced net salvage over a five-year period.

II-1

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages II-3 through II-5 summarize the results of the depreciation studies for electric plant at December 31, 2006. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at December 31, 2006.

Table 2 presents the amortization of experienced net salvage by function based on the five-year period, 2002 through 2006. The total amortization amount should be added to the total annual accrual amount column in Table 1 on page II-4.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of survivor curves are presented in Exhibit No. JJS 2. Supporting data for the original cost depreciation calculations in account sequence are presented in this report beginning on page II-7. The tables of the calculated original cost depreciation indicate the estimated survivor curves used in the calculations and set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life, and calculated remaining life accrual.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2006

| Depreciable Group (1) | Survivor Curve (2) | Original Cost at December 31, 2006 (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) | |
|---------------------------------|--|---|-------------------------|------------------------|------------------------------|---------------------------------|-------------------------------------|--------------|
| Depreciable Plant | | | | | | | | |
| Intangible Plant | | | | | | | | |
| 303.2 | Miscellaneous Intangible Plant - Software | 5-SQ | 20,651,499.33 | 15,873,573 | 4,777,926 | 3,669,157 | 1.3 | 17.77 |
| 303.4 | Miscellaneous Intangible Plant - Fiber Optic | 15-SQ | 1,035,137.10 | 689,184 | 345,953 | 66,694 | 5.2 | 6.44 |
| Total Intangible Plant | | | 21,686,636.43 | 16,562,757 | 5,123,879 | 3,735,851 | 1.4 | 17.23 |
| Transmission Plant | | | | | | | | |
| 350.4 | Land Rights | 70-R4 | 71,505,106.89 | 32,260,925 | 39,244,184 | 867,786 | 45.2 | 1.21 |
| 352 | Structures and Improvements | 55-R4 | 29,933,382.16 | 13,216,521 | 16,716,858 | 486,880 | 34.3 | 1.63 |
| 353 | Station Equipment | 45-R1 | 370,487,908.57 | 140,812,045 | 229,675,864 | 7,055,529 | 32.6 | 1.90 |
| 354 | Towers and Fixtures | 60-R3 | 244,521,515.84 | 108,504,201 | 136,017,316 | 3,316,495 | 41.0 | 1.36 |
| 354.2 | Towers and Fixtures - Clearing R/W | 70-R4 | 11,219,612.23 | 5,845,757 | 5,373,851 | 117,948 | 45.6 | 1.05 |
| 355 | Poles and Fixtures | 50-R1.5 | 89,983,964.77 | 36,433,447 | 53,550,515 | 1,554,619 | 34.4 | 1.73 |
| 355.2 | Poles and Fixtures - Clearing R/W | 70-R4 | 7,345,533.60 | 3,395,735 | 3,949,803 | 78,207 | 50.5 | 1.06 |
| 356 | Overhead Conductors and Devices | 55-R3 | 184,630,743.70 | 102,190,785 | 82,439,957 | 2,284,649 | 36.1 | 1.24 |
| 357 | Underground Conduit | 50-R4 | 4,213,715.38 | 1,533,284 | 2,680,432 | 95,547 | 28.1 | 2.27 |
| 358 | Underground Conductors and Devices | 35-R3 | 12,790,510.14 | 6,650,087 | 6,140,422 | 300,837 | 20.4 | 2.35 |
| 359 | Roads and Trails | 70-R4 | 5,637,899.70 | 2,262,134 | 3,375,765 | 79,546 | 42.4 | 1.41 |
| Total Transmission Plant | | | 1,032,269,892.98 | 453,104,921 | 579,164,967 | 16,238,043 | 35.7 | 1.57 |
| Distribution Plant | | | | | | | | |
| 360.4 | Land Rights | 60-R3 | 57,558,191.97 | 24,903,315 | 32,654,873 | 756,206 | 43.2 | 1.31 |
| 361 | Structures and Improvements | 60-R2.5 | 25,487,552.75 | 11,764,976 | 13,722,580 | 321,526 | 42.7 | 1.26 |
| 362 | Station Equipment | 48-R2 | 239,757,772.97 | 91,356,172 | 148,401,600 | 4,411,420 | 33.6 | 1.84 |
| 364.2 | Poles, Towers and Fixtures - Towers | 60-R3 | 18,775,955.73 | 4,329,616 | 14,446,337 | 293,427 | 49.2 | 1.56 |
| 364.4 | Poles, Towers and Fixtures - Poles | 40-R0.5 | 684,336,920.36 | 212,446,711 | 471,890,206 | 15,395,854 | 30.7 | 2.25 |
| 364.6 | Poles, Towers and Fixtures - Clearing Towers | 50-S3 | 210,419.93 | 42,920 | 167,501 | 4,320 | 38.8 | 2.05 |
| 364.8 | Poles, Towers and Fixtures - Clearing Poles | 60-R3 | 34,509,867.50 | 16,372,842 | 18,137,024 | 409,155 | 44.3 | 1.19 |
| 365 | Overhead Conductors and Devices | 44-R1 | 557,676,180.61 | 226,422,972 | 331,253,207 | 9,394,236 | 35.3 | 1.68 |
| 366 | Underground Conduit | 50-S2 | 126,857,923.32 | 31,691,264 | 95,166,661 | 2,744,152 | 34.7 | 2.16 |
| 367 | Underground Conductors and Devices | 42-S1.5 | 336,966,099.35 | 114,058,399 | 222,907,706 | 6,839,954 | 32.6 | 2.03 |
| 368.2 | Line Transformers - Overhead | 34-SQ | 203,820,455.99 | 92,652,210 | 111,168,247 | 7,109,777 | 15.6 | 3.49 |
| 368.4 | Line Transformers - Submersible & Pad Mount | 48-SQ | 147,300,222.18 | 53,714,015 | 93,586,210 | 2,747,758 | 34.1 | 1.87 |
| 368.6 | Line Transformers - Non-Network Housing | 35-SQ | 1,044,877.29 | 891,479 | 153,398 | 42,120 | 3.6 | 4.03 |
| 369 | Services | 37-R2 | 515,302,770.17 | 259,213,947 | 256,088,825 | 8,901,269 | 28.8 | 1.73 |
| 370.1 | Meters | 28-SQ | 79,888,356.05 | 39,203,932 | 40,684,423 | 3,597,994 | 11.3 | 4.50 |
| 370.2 | Meters - AMR | 15-SQ | 173,539,392.94 | 31,324,182 | 142,215,211 | 12,515,811 | 11.4 | 7.21 |
| 371.2 | Installations on Customers' Premises | 30-R3 | 319,228.36 | (162,787) | 482,016 | 41,323 | 11.7 | 12.94 |
| 371.4 | Area Lighting Fixtures | 19-L0.5 | 5,673,385.02 | 3,549,385 | 2,124,000 | 144,121 | 14.7 | 2.54 |
| 373.2 | Street Lighting and Signal Systems | 30-S0.5 | 84,103,828.82 | 47,785,616 | 36,318,213 | 1,557,463 | 23.3 | 1.85 |
| Total Distribution Plant | | | 3,293,129,401.31 | 1,261,561,166 | 2,031,568,238 | 77,227,886 | 26.3 | 2.35 |

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2006

| | Depreciable Group (1) | Survivor Curve (2) | Original Cost at December 31, 2006 (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 | 65-R4 | 4,398.53 | 880 | 3,519 | 121 | 29.1 | 2.75 |
| 390.2 | Structures and Improvements | | | | | | | |
| | - Buildings - Major | 60-S0 | 207,158,534.60 | 54,734,343 | 152,424,195 | 6,515,328 | 23.4 | 3.15 |
| | - Buildings - Minor | 45-R3 | 4,162,689.49 | 1,130,071 | 3,032,613 | 111,132 | 27.3 | 2.67 |
| | <i>Total Account 390.2</i> | | 211,321,224.09 | 55,864,414 | 155,456,808 | 6,626,460 | 23.5 | 3.14 |
| 390.21 | Structures and Improvements - Leaseholds | Fully Accrued | 556,943.57 | 556,943 | 0 | 0 | | |
| 390.4 | Structures and Improvements - Air Cond. | 30-R2 | 29,604,072.91 | 10,597,528 | 19,006,545 | 821,094 | 23.1 | 2.77 |
| 390.41 | Structures and Improvements - Leaseholds | Fully Accrued | 493,448.72 | 493,449 | 0 | 0 | | |
| 391.2 | Office Furniture and Equipment - Furniture | 20-SQ | 14,572,625.81 | 6,231,402 | 8,341,224 | 837,136 | 10.0 | 5.74 |
| 391.4 | Office Furniture and Equipment - Equipment | 15-SQ | 658,964.41 | 310,020 | 348,945 | 64,546 | 5.4 | 9.80 |
| 391.6 | Office Furniture and Equipment - Computers | 5-SQ | 150,951.22 | 66,575 | 84,376 | 63,751 | 1.3 | 42.23 |
| 391.8 | Office Furniture and Equipment - Power Mgmt. Sys. | 7-SQ | 38,168,455.19 | 38,168,455 | 0 | 0 | | |
| 392.1 | Transportation Equipment - 5 Years | 5-SQ | 446,104.35 | 74,844 | 371,261 | 156,212 | 2.4 | 35.02 |
| 392.2 | Transportation Equipment - 8 Years | 8-SQ | 7,430,003.13 | 597,782 | 6,832,222 | 1,764,268 | 3.9 | 23.75 |
| 392.3 | Transportation Equipment - 10 Years | 10-SQ | 34,109,513.29 | 1,788,558 | 32,320,954 | 6,030,927 | 5.4 | 17.68 |
| 392.4 | Transportation Equipment -Trailers | 16-L1 | 2,247,369.50 | 163,925 | 2,083,445 | 191,785 | 10.9 | 8.53 |
| 392.5 | Transportation Equipment - 15 Years | 15-SQ | 1,550,828.84 | 43,766 | 1,507,063 | 149,530 | 10.1 | 9.64 |
| 392.6 | Transportation Equipment - 20 Years | 20-SQ | 385,982.44 | 8,350 | 377,632 | 28,765 | 13.1 | 7.45 |
| 393 | Stores Equipment | 25-SQ | 2,792,198.86 | 1,144,854 | 1,647,345 | 235,672 | 7.0 | 8.44 |
| 394 | Tools and Work Equipment - L&S Line Crews | 20-SQ | 4,455,197.31 | 947,400 | 3,507,798 | 364,622 | 9.6 | 8.18 |
| 394.2 | Tools and Work Equipment - Tools | 20-SQ | 166,081.67 | 4,285 | 161,797 | 14,964 | 10.8 | 9.01 |
| 394.4 | Tools and Work Equipment - Const. Dept. | 20-SQ | 3,834,956.80 | 1,726,681 | 2,108,276 | 263,061 | 8.0 | 6.86 |
| 394.6 | Tools and Work Equipment - Other | 20-SQ | 7,964,575.75 | 3,444,752 | 4,519,825 | 493,323 | 9.2 | 6.19 |
| 394.8 | Tools and Work Equipment - Garage Equipment | 20-SQ | 6,341,500.16 | 3,979,155 | 2,362,344 | 383,979 | 6.2 | 6.06 |
| 395 | Laboratory Equipment | 20-SQ | 2,036,546.65 | 893,794 | 1,142,753 | 91,559 | 12.5 | 4.50 |
| 396 | Power Operated Equipment | 15-SQ | 1,537,767.95 | 59,745 | 1,478,024 | 114,047 | 13.0 | 7.42 |
| 397 | Communication Equipment | 15-SQ | 9,341,590.89 | 6,171,354 | 3,170,239 | 1,205,427 | 2.6 | 12.90 |
| 397.1 | Communication Equipment - Leaseholds | Fully Accrued | 65,000.86 | 65,001 | 0 | 0 | | |
| 398 | Miscellaneous Equipment | 20-SQ | 1,931,688.74 | 768,933 | 1,162,756 | 253,839 | 4.6 | 13.14 |
| | Total General Plant | | 382,167,991.64 | 134,172,845 | 247,995,151 | 20,155,088 | 12.3 | 5.27 |
| | Total Depreciable Plant | | <u>4,729,253,922.36</u> | <u>1,865,401,689</u> | <u>2,863,852,235</u> | <u>117,356,868</u> | | |
| | Nondepreciable Plant | | | | | | | |
| 301 | Organization | | 476,251.80 | | | | | |
| 302 | Franchises and Consents | | 147,083.87 | | | | | |
| 350.2 | Land | | 5,055,849.85 | | | | | |
| 360.2 | Land | | 11,167,851.14 | | | | | |
| 389.2 | Land | | 9,044,421.91 | | | | | |
| | Total Nondepreciable Plant | | <u>25,891,458.57</u> | | | | | |
| | Total Utility Plant | | <u>4,755,145,380.93</u> | | | | | |

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2002-2006

| Function (1) | 2002 (2) | 2003 (3) | 2004 (4) | 2005 (5) | 2006 (6) | Total Salvage (7) | 5-Year Amortization (8)=(7)/5 |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|-------------------------------------|
| Transmission | | | | | | | |
| Cost of Removal | 504,830 | 947,469 | 1,974,135 | 1,615,481 | 2,190,555 | 7,232,471 | |
| Gross Salvage | <u>(69,984)</u> | <u>(61,161)</u> | <u>(28,331)</u> | <u>2,441</u> | <u>44,566</u> | <u>(112,469)</u> | |
| Net Salvage | 434,846 | 886,309 | 1,945,804 | 1,617,922 | 2,235,121 | 7,120,002 | 1,424,000 |
| Distribution | | | | | | | |
| Cost of Removal | 18,787,514 | 14,865,593 | 7,698,018 | 9,562,280 | 15,016,565 | 65,929,969 | |
| Gross Salvage | <u>(8,935,098)</u> | <u>(3,333,729)</u> | <u>(1,500,818)</u> | <u>(1,394,861)</u> | <u>(2,598,327)</u> | <u>(17,762,834)</u> | |
| Net Salvage | 9,852,415 | 11,531,864 | 6,197,199 | 8,167,419 | 12,418,237 | 48,167,134 | 9,633,427 |
| General | | | | | | | |
| Cost of Removal | 397,565 | 914,488 | 502,348 | 55,550 | 2,870,859 | 4,740,811 | |
| Gross Salvage | <u>(100)</u> | <u>(730)</u> | <u>(2,339)</u> | <u>0</u> | <u>3,170</u> | <u>1</u> | |
| Net Salvage | 397,465 | 913,758 | 500,009 | 55,550 | 2,874,030 | 4,740,813 | 948,163 |
| Total | | | | | | | |
| Cost of Removal | 19,689,909 | 16,727,551 | 10,174,501 | 11,233,311 | 20,077,979 | 77,903,251 | |
| Gross Salvage | <u>(9,005,182)</u> | <u>(3,395,620)</u> | <u>(1,531,489)</u> | <u>(1,392,420)</u> | <u>(2,550,591)</u> | <u>(17,875,302)</u> | |
| Net Salvage | <u>10,684,727</u> | <u>13,331,931</u> | <u>8,643,012</u> | <u>9,840,891</u> | <u>17,527,388</u> | <u>60,027,949</u> | <u>12,005,590</u> |

II-6

DEPRECIATION CALCULATIONS

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2002 | 12,849,984.96 | 11,564,986 | 10,929,920 | 1,920,065 | 0.50 | 1,920,065 |
| 2003 | 7,291,002.16 | 5,103,702 | 4,823,443 | 2,467,559 | 1.50 | 1,645,039 |
| 2005 | 380,719.37 | 114,216 | 107,944 | 272,775 | 3.50 | 77,936 |
| 2006 | 129,792.84 | 12,979 | 12,266 | 117,527 | 4.50 | 26,117 |
| | 20,651,499.33 | 16,795,883 | 15,873,573 | 4,777,926 | | 3,669,157 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 1.3 | 17.77 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 303.4 MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1995 | 165,743.00 | 127,075 | 129,236 | 36,507 | 3.50 | 10,431 |
| 1997 | 869,394.10 | 550,587 | 559,948 | 309,446 | 5.50 | 56,263 |
| | 1,035,137.10 | 677,662 | 689,184 | 345,953 | | 66,694 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 5.2 | 6.44 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1926 | 215,168.35 | 195,588 | 215,168 | | | |
| 1928 | 114,923.84 | 103,443 | 114,924 | | | |
| 1929 | 5,384.33 | 4,822 | 5,384 | | | |
| 1930 | 2,444.19 | 2,177 | 2,444 | | | |
| 1932 | 994.78 | 876 | 995 | | | |
| 1933 | 191,518.34 | 167,579 | 191,518 | | | |
| 1934 | 2,141.61 | 1,862 | 2,142 | | | |
| 1935 | 960.67 | 829 | 961 | | | |
| 1937 | 249,668.77 | 212,293 | 249,669 | | | |
| 1938 | 3,290.03 | 2,774 | 3,290 | | | |
| 1939 | 89.81 | 75 | 90 | | | |
| 1940 | 5,492.63 | 4,550 | 5,456 | 37 | 12.01 | 3 |
| 1941 | 6,140.84 | 5,037 | 6,040 | 101 | 12.58 | 8 |
| 1942 | 304.75 | 247 | 296 | 9 | 13.15 | 1 |
| 1943 | 926.69 | 745 | 893 | 34 | 13.76 | 2 |
| 1944 | 4,889.54 | 3,885 | 4,658 | 232 | 14.38 | 16 |
| 1945 | 687.27 | 540 | 647 | 40 | 15.02 | 3 |
| 1946 | 3,844.09 | 2,983 | 3,577 | 267 | 15.67 | 17 |
| 1947 | 75,379.01 | 57,793 | 69,297 | 6,082 | 16.33 | 372 |
| 1948 | 30,087.16 | 22,776 | 27,310 | 2,777 | 17.01 | 163 |
| 1949 | 66,616.85 | 49,769 | 59,676 | 6,941 | 17.70 | 392 |
| 1950 | 117,768.37 | 86,831 | 104,115 | 13,653 | 18.39 | 742 |
| 1951 | 183,609.00 | 133,502 | 160,076 | 23,533 | 19.10 | 1,232 |
| 1952 | 176,297.96 | 126,406 | 151,567 | 24,731 | 19.81 | 1,248 |
| 1953 | 236,716.55 | 167,264 | 200,558 | 36,159 | 20.54 | 1,760 |
| 1954 | 446,746.99 | 310,936 | 372,828 | 73,919 | 21.28 | 3,474 |
| 1955 | 317,973.16 | 217,907 | 261,282 | 56,691 | 22.03 | 2,573 |
| 1956 | 130,179.12 | 87,819 | 105,299 | 24,880 | 22.78 | 1,092 |
| 1957 | 203,535.00 | 135,066 | 161,951 | 41,584 | 23.55 | 1,766 |
| 1958 | 795,200.95 | 518,789 | 622,054 | 173,147 | 24.33 | 7,117 |
| 1959 | 164,009.00 | 105,146 | 126,075 | 37,934 | 25.12 | 1,510 |
| 1960 | 121,359.88 | 76,420 | 91,631 | 29,729 | 25.92 | 1,147 |
| 1961 | 338,925.06 | 209,456 | 251,148 | 87,777 | 26.74 | 3,283 |
| 1962 | 166,681.00 | 101,059 | 121,175 | 45,506 | 27.56 | 1,651 |
| 1963 | 203,052.32 | 120,694 | 144,718 | 58,334 | 28.39 | 2,055 |
| 1964 | 864,907.15 | 503,722 | 603,988 | 260,919 | 29.23 | 8,926 |
| 1965 | 475,282.94 | 270,959 | 324,894 | 150,389 | 30.09 | 4,998 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1966 | 432,671.54 | 241,387 | 289,435 | 143,237 | 30.95 | 4,628 |
| 1967 | 3,119,802.24 | 1,701,540 | 2,040,233 | 1,079,569 | 31.82 | 33,927 |
| 1968 | 3,471,949.46 | 1,850,202 | 2,218,486 | 1,253,463 | 32.70 | 38,332 |
| 1969 | 1,733,589.68 | 901,640 | 1,081,112 | 652,478 | 33.59 | 19,425 |
| 1970 | 3,062,243.50 | 1,553,782 | 1,863,063 | 1,199,181 | 34.48 | 34,779 |
| 1971 | 3,294,524.49 | 1,628,813 | 1,953,029 | 1,341,495 | 35.39 | 37,906 |
| 1972 | 2,195,747.09 | 1,057,033 | 1,267,436 | 928,311 | 36.30 | 25,573 |
| 1973 | 2,752,932.41 | 1,289,198 | 1,545,814 | 1,207,118 | 37.22 | 32,432 |
| 1974 | 930,569.50 | 423,502 | 507,800 | 422,770 | 38.14 | 11,085 |
| 1975 | 2,344,282.94 | 1,035,939 | 1,242,143 | 1,102,140 | 39.07 | 28,209 |
| 1976 | 2,652,641.67 | 1,136,392 | 1,362,592 | 1,290,050 | 40.01 | 32,243 |
| 1977 | 2,074,085.68 | 860,746 | 1,032,078 | 1,042,008 | 40.95 | 25,446 |
| 1978 | 1,830,994.49 | 734,961 | 881,255 | 949,739 | 41.90 | 22,667 |
| 1979 | 3,555,650.28 | 1,378,526 | 1,652,923 | 1,902,727 | 42.86 | 44,394 |
| 1980 | 939,097.85 | 351,317 | 421,247 | 517,851 | 43.81 | 11,820 |
| 1981 | 2,745,182.71 | 989,089 | 1,185,968 | 1,559,215 | 44.78 | 34,819 |
| 1982 | 1,556,862.85 | 539,609 | 647,018 | 909,845 | 45.74 | 19,892 |
| 1983 | 529,004.28 | 176,000 | 211,033 | 317,971 | 46.71 | 6,807 |
| 1984 | 262,607.49 | 83,746 | 100,416 | 162,191 | 47.68 | 3,402 |
| 1985 | 938,442.83 | 286,131 | 343,086 | 595,357 | 48.66 | 12,235 |
| 1986 | 1,513,755.00 | 440,351 | 528,003 | 985,752 | 49.64 | 19,858 |
| 1987 | 1,990,797.39 | 551,252 | 660,979 | 1,329,818 | 50.62 | 26,271 |
| 1988 | 1,766,296.00 | 464,359 | 556,790 | 1,209,506 | 51.60 | 23,440 |
| 1989 | 1,472,962.50 | 366,326 | 439,243 | 1,033,720 | 52.59 | 19,656 |
| 1990 | 2,995,648.13 | 703,079 | 843,027 | 2,152,621 | 53.57 | 40,183 |
| 1991 | 1,182,926.00 | 260,953 | 312,896 | 870,030 | 54.56 | 15,946 |
| 1992 | 1,185,336.00 | 244,653 | 293,351 | 891,985 | 55.55 | 16,057 |
| 1993 | 1,509,042.00 | 290,189 | 347,951 | 1,161,091 | 56.54 | 20,536 |
| 1994 | 2,226,085.65 | 396,243 | 475,116 | 1,750,970 | 57.54 | 30,430 |
| 1995 | 1,702,539.00 | 279,046 | 334,590 | 1,367,949 | 58.53 | 23,372 |
| 1996 | 2,090,909.94 | 313,009 | 375,314 | 1,715,596 | 59.52 | 28,824 |
| 1997 | 768,071.33 | 103,997 | 124,698 | 643,373 | 60.52 | 10,631 |
| 1998 | 653,154.20 | 79,097 | 94,841 | 558,313 | 61.52 | 9,075 |
| 1999 | 198,063.04 | 21,193 | 25,411 | 172,652 | 62.51 | 2,762 |
| 2000 | 258,194.63 | 23,935 | 28,699 | 229,496 | 63.51 | 3,614 |
| 2001 | 248,124.75 | 19,453 | 23,325 | 224,800 | 64.51 | 3,485 |
| 2002 | 685,339.64 | 43,930 | 52,674 | 632,666 | 65.51 | 9,658 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 1,690,739.30 | 84,537 | 101,365 | 1,589,374 | 66.50 | 23,900 |
| 2004 | 583,152.54 | 20,819 | 24,963 | 558,190 | 67.50 | 8,269 |
| 2006 | 437,888.87 | 3,109 | 3,728 | 434,161 | 69.50 | 6,247 |
| | 71,505,106.89 | 26,941,702 | 32,260,925 | 39,244,184 | | 867,786 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 45.2 | 1.21 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1913 | 6,397.99 | 6,398 | 6,398 | | | |
| 1922 | 407.26 | 407 | 407 | | | |
| 1923 | 3,663.08 | 3,656 | 3,663 | | | |
| 1924 | 19,955.10 | 19,821 | 19,955 | | | |
| 1925 | 170.08 | 168 | 170 | | | |
| 1926 | 14,544.50 | 14,360 | 14,545 | | | |
| 1927 | 2,142.96 | 2,108 | 2,143 | | | |
| 1928 | 143,417.20 | 140,520 | 143,417 | | | |
| 1929 | 70,824.60 | 69,096 | 70,825 | | | |
| 1930 | 23,744.40 | 23,070 | 23,744 | | | |
| 1932 | 5,197.18 | 5,006 | 5,197 | | | |
| 1937 | 46,939.76 | 44,147 | 46,940 | | | |
| 1938 | 0.03 | | | | | |
| 1939 | 229.38 | 213 | 229 | | | |
| 1940 | 4,666.49 | 4,320 | 4,666 | | | |
| 1941 | 221.00 | 203 | 221 | | | |
| 1942 | 1,460.10 | 1,337 | 1,460 | | | |
| 1943 | 84.71 | 77 | 85 | | | |
| 1944 | 1,283.94 | 1,162 | 1,276 | 8 | 5.23 | 2 |
| 1948 | 98,121.56 | 86,367 | 94,816 | 3,306 | 6.59 | 502 |
| 1949 | 137,586.77 | 120,155 | 131,909 | 5,678 | 6.97 | 815 |
| 1950 | 531.11 | 460 | 505 | 26 | 7.38 | 4 |
| 1951 | 45,862.14 | 39,341 | 43,189 | 2,673 | 7.82 | 342 |
| 1952 | 140,835.10 | 119,611 | 131,312 | 9,523 | 8.29 | 1,149 |
| 1953 | 265,780.01 | 223,362 | 245,212 | 20,568 | 8.78 | 2,343 |
| 1954 | 376,404.37 | 312,679 | 343,266 | 33,138 | 9.31 | 3,559 |
| 1955 | 38,901.44 | 31,926 | 35,049 | 3,852 | 9.86 | 391 |
| 1956 | 162,158.76 | 131,381 | 144,233 | 17,926 | 10.44 | 1,717 |
| 1957 | 33,904.56 | 27,093 | 29,743 | 4,162 | 11.05 | 377 |
| 1958 | 41,346.50 | 32,565 | 35,751 | 5,596 | 11.68 | 479 |
| 1959 | 917.90 | 712 | 782 | 136 | 12.33 | 11 |
| 1960 | 8,434.38 | 6,440 | 7,070 | 1,364 | 13.00 | 105 |
| 1961 | 200,016.31 | 150,272 | 164,972 | 35,044 | 13.68 | 2,562 |
| 1962 | 1,525.00 | 1,126 | 1,236 | 289 | 14.38 | 20 |
| 1964 | 54,074.98 | 38,539 | 42,309 | 11,766 | 15.80 | 745 |
| 1965 | 45,452.26 | 31,794 | 34,904 | 10,548 | 16.53 | 638 |
| 1966 | 172,825.75 | 118,524 | 130,118 | 42,708 | 17.28 | 2,472 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1967 | 782,823.00 | 526,057 | 577,517 | 205,306 | 18.04 | 11,381 |
| 1968 | 483,686.65 | 318,266 | 349,399 | 134,288 | 18.81 | 7,139 |
| 1969 | 343,380.37 | 221,000 | 242,619 | 100,761 | 19.60 | 5,141 |
| 1970 | 823,755.12 | 518,224 | 568,918 | 254,837 | 20.40 | 12,492 |
| 1971 | 801,428.18 | 492,397 | 540,564 | 260,864 | 21.21 | 12,299 |
| 1972 | 1,045,615.43 | 626,637 | 687,936 | 357,679 | 22.04 | 16,229 |
| 1973 | 723,397.79 | 422,464 | 463,790 | 259,608 | 22.88 | 11,347 |
| 1974 | 765,999.68 | 435,471 | 478,070 | 287,930 | 23.73 | 12,134 |
| 1975 | 380,206.56 | 210,140 | 230,696 | 149,511 | 24.60 | 6,078 |
| 1976 | 547,683.11 | 294,051 | 322,816 | 224,867 | 25.47 | 8,829 |
| 1977 | 555,337.33 | 289,164 | 317,451 | 237,886 | 26.36 | 9,025 |
| 1978 | 2,128.49 | 1,074 | 1,179 | 949 | 27.25 | 35 |
| 1979 | 526,485.46 | 256,925 | 282,058 | 244,427 | 28.16 | 8,680 |
| 1980 | 1,308,223.36 | 616,566 | 676,880 | 631,343 | 29.08 | 21,711 |
| 1981 | 1,922,078.00 | 873,584 | 959,040 | 963,038 | 30.00 | 32,101 |
| 1982 | 782,676.64 | 342,499 | 376,003 | 406,674 | 30.93 | 13,148 |
| 1983 | 14,547.12 | 6,117 | 6,715 | 7,832 | 31.87 | 246 |
| 1984 | 1,711,091.31 | 690,083 | 757,588 | 953,503 | 32.82 | 29,052 |
| 1985 | 66,923.99 | 25,833 | 28,360 | 38,564 | 33.77 | 1,142 |
| 1986 | 30,757.11 | 11,334 | 12,443 | 18,314 | 34.73 | 527 |
| 1987 | 580,943.28 | 203,853 | 223,794 | 357,149 | 35.70 | 10,004 |
| 1988 | 309,131.89 | 103,034 | 113,113 | 196,019 | 36.67 | 5,345 |
| 1989 | 111,835.25 | 35,295 | 38,748 | 73,087 | 37.64 | 1,942 |
| 1990 | 253,414.93 | 75,467 | 82,849 | 170,566 | 38.62 | 4,417 |
| 1991 | 448,241.26 | 125,508 | 137,785 | 310,456 | 39.60 | 7,840 |
| 1992 | 2,489,991.47 | 652,876 | 716,742 | 1,773,249 | 40.58 | 43,698 |
| 1993 | 4,395,324.57 | 1,074,217 | 1,179,299 | 3,216,026 | 41.56 | 77,383 |
| 1994 | 77,644.50 | 17,579 | 19,299 | 58,346 | 42.55 | 1,371 |
| 1995 | 1,237,740.99 | 257,945 | 283,178 | 954,563 | 43.54 | 21,924 |
| 1996 | 1,826,090.92 | 347,688 | 381,699 | 1,444,392 | 44.53 | 32,436 |
| 1997 | 741.03 | 128 | 141 | 600 | 45.53 | 13 |
| 1998 | 12,147.88 | 1,873 | 2,056 | 10,092 | 46.52 | 217 |
| 1999 | 41,391.98 | 5,629 | 6,180 | 35,212 | 47.52 | 741 |
| 2000 | 358,955.93 | 42,357 | 46,500 | 312,456 | 48.51 | 6,441 |
| 2001 | 839,471.87 | 83,779 | 91,975 | 747,497 | 49.51 | 15,098 |
| 2002 | 90,855.05 | 7,414 | 8,139 | 82,716 | 50.51 | 1,638 |
| 2003 | 71,738.16 | 4,563 | 5,009 | 66,729 | 51.50 | 1,296 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 647,850.03 | 29,477 | 32,361 | 615,489 | 52.50 | 11,724 |
| 2005 | 119,281.43 | 3,256 | 3,574 | 115,707 | 53.50 | 2,163 |
| 2006 | 232,336.38 | 2,114 | 2,321 | 230,015 | 54.50 | 4,220 |
| | 29,933,382.16 | 12,060,354 | 13,216,521 | 16,716,858 | | 486,880 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 34.3 | 1.63 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1913 | 349.14 | 349 | 349 | | | |
| 1914 | 26.30 | 26 | 26 | | | |
| 1917 | 26.76 | 27 | 27 | | | |
| 1918 | 159.30 | 157 | 159 | | | |
| 1920 | 3,045.89 | 2,957 | 3,046 | | | |
| 1922 | 53,031.68 | 50,698 | 53,032 | | | |
| 1923 | 18,161.26 | 17,224 | 18,161 | | | |
| 1924 | 15,378.76 | 14,476 | 15,379 | | | |
| 1925 | 6,566.06 | 6,135 | 6,566 | | | |
| 1926 | 87,214.13 | 80,917 | 87,214 | | | |
| 1927 | 20,290.48 | 18,694 | 20,290 | | | |
| 1928 | 131,895.90 | 120,645 | 131,896 | | | |
| 1929 | 306,488.81 | 278,292 | 306,489 | | | |
| 1930 | 245,960.56 | 221,758 | 245,961 | | | |
| 1931 | 1,324.24 | 1,185 | 1,324 | | | |
| 1932 | 2,326.84 | 2,066 | 2,327 | | | |
| 1933 | 141.03 | 124 | 141 | | | |
| 1934 | 27,472.23 | 24,011 | 27,472 | | | |
| 1935 | 6,579.24 | 5,705 | 6,579 | | | |
| 1936 | 632.37 | 544 | 632 | | | |
| 1937 | 118,140.32 | 100,703 | 118,140 | | | |
| 1938 | 10,431.68 | 8,816 | 10,432 | | | |
| 1939 | 2,188.92 | 1,833 | 2,189 | | | |
| 1940 | 4,484.13 | 3,722 | 4,484 | | | |
| 1941 | 12,321.11 | 10,130 | 12,321 | | | |
| 1942 | 96,358.06 | 78,455 | 96,358 | | | |
| 1943 | 67.42 | 54 | 67 | | | |
| 1944 | 29,217.68 | 23,316 | 29,218 | | | |
| 1945 | 3,713.32 | 2,933 | 3,695 | 18 | 9.46 | 2 |
| 1946 | 6,217.71 | 4,858 | 6,121 | 97 | 9.84 | 10 |
| 1947 | 67,917.30 | 52,493 | 66,137 | 1,780 | 10.22 | 174 |
| 1948 | 246,817.92 | 188,618 | 237,644 | 9,174 | 10.61 | 865 |
| 1949 | 1,139,290.59 | 860,506 | 1,084,170 | 55,121 | 11.01 | 5,006 |
| 1950 | 132,086.62 | 98,589 | 124,214 | 7,873 | 11.41 | 690 |
| 1951 | 599,167.68 | 441,766 | 556,590 | 42,578 | 11.82 | 3,602 |
| 1952 | 377,005.12 | 274,460 | 345,798 | 31,207 | 12.24 | 2,550 |
| 1953 | 2,482,432.93 | 1,784,125 | 2,247,858 | 234,575 | 12.66 | 18,529 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1954 | 2,753,536.63 | 1,952,533 | 2,460,038 | 293,499 | 13.09 | 22,422 |
| 1955 | 203,123.73 | 142,105 | 179,041 | 24,083 | 13.52 | 1,781 |
| 1956 | 1,904,485.86 | 1,313,714 | 1,655,177 | 249,309 | 13.96 | 17,859 |
| 1957 | 358,369.45 | 243,620 | 306,942 | 51,427 | 14.41 | 3,569 |
| 1958 | 617,618.23 | 413,557 | 521,049 | 96,569 | 14.87 | 6,494 |
| 1959 | 181,427.44 | 119,615 | 150,706 | 30,721 | 15.33 | 2,004 |
| 1960 | 219,783.02 | 142,573 | 179,631 | 40,152 | 15.81 | 2,540 |
| 1961 | 1,724,549.34 | 1,100,607 | 1,386,678 | 337,871 | 16.28 | 20,754 |
| 1962 | 34,512.05 | 21,649 | 27,276 | 7,236 | 16.77 | 431 |
| 1963 | 32,811.83 | 20,225 | 25,482 | 7,330 | 17.26 | 425 |
| 1964 | 794,095.94 | 480,507 | 605,401 | 188,695 | 17.77 | 10,619 |
| 1965 | 282,618.66 | 167,875 | 211,509 | 71,110 | 18.27 | 3,892 |
| 1966 | 1,877,561.50 | 1,093,492 | 1,377,714 | 499,848 | 18.79 | 26,602 |
| 1967 | 6,404,079.48 | 3,654,808 | 4,604,771 | 1,799,308 | 19.32 | 93,132 |
| 1968 | 4,054,992.69 | 2,266,335 | 2,855,404 | 1,199,589 | 19.85 | 60,433 |
| 1969 | 4,532,561.35 | 2,478,858 | 3,123,167 | 1,409,394 | 20.39 | 69,122 |
| 1970 | 8,405,898.39 | 4,496,315 | 5,665,004 | 2,740,894 | 20.93 | 130,955 |
| 1971 | 7,230,471.09 | 3,777,198 | 4,758,973 | 2,471,498 | 21.49 | 115,007 |
| 1972 | 4,949,503.46 | 2,524,247 | 3,180,353 | 1,769,150 | 22.05 | 80,234 |
| 1973 | 6,916,837.04 | 3,439,743 | 4,333,806 | 2,583,031 | 22.62 | 114,192 |
| 1974 | 6,826,567.13 | 3,306,789 | 4,166,295 | 2,660,272 | 23.20 | 114,667 |
| 1975 | 6,140,987.79 | 2,894,248 | 3,646,525 | 2,494,463 | 23.79 | 104,853 |
| 1976 | 7,093,164.81 | 3,250,088 | 4,094,856 | 2,998,309 | 24.38 | 122,982 |
| 1977 | 5,100,284.12 | 2,269,116 | 2,858,908 | 2,241,376 | 24.98 | 89,727 |
| 1978 | 1,966,726.37 | 848,249 | 1,068,727 | 897,999 | 25.59 | 35,092 |
| 1979 | 3,888,403.76 | 1,624,575 | 2,046,837 | 1,841,567 | 26.20 | 70,289 |
| 1980 | 10,621,803.76 | 4,291,209 | 5,406,587 | 5,215,217 | 26.82 | 194,453 |
| 1981 | 17,556,088.27 | 6,846,874 | 8,626,524 | 8,929,564 | 27.45 | 325,303 |
| 1982 | 20,433,835.99 | 7,679,036 | 9,674,983 | 10,758,853 | 28.09 | 383,014 |
| 1983 | 474,780.59 | 171,681 | 216,305 | 258,476 | 28.73 | 8,997 |
| 1984 | 13,970,201.55 | 4,851,851 | 6,112,952 | 7,857,250 | 29.37 | 267,526 |
| 1985 | 5,218,288.02 | 1,737,168 | 2,188,695 | 3,029,593 | 30.02 | 100,919 |
| 1986 | 3,538,014.99 | 1,125,796 | 1,418,415 | 2,119,600 | 30.68 | 69,087 |
| 1987 | 9,446,462.62 | 2,867,946 | 3,613,387 | 5,833,076 | 31.34 | 186,122 |
| 1988 | 3,780,760.68 | 1,092,262 | 1,376,164 | 2,404,597 | 32.00 | 75,144 |
| 1989 | 4,833,578.91 | 1,324,401 | 1,668,641 | 3,164,938 | 32.67 | 96,876 |
| 1990 | 5,200,942.81 | 1,347,564 | 1,697,825 | 3,503,118 | 33.34 | 105,073 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1991 | 5,432,015.51 | 1,325,412 | 1,669,915 | 3,762,101 | 34.02 | 110,585 |
| 1992 | 28,885,800.01 | 6,611,960 | 8,330,551 | 20,555,249 | 34.70 | 592,370 |
| 1993 | 35,085,638.29 | 7,494,292 | 9,442,220 | 25,643,418 | 35.39 | 724,595 |
| 1994 | 8,920,906.33 | 1,769,908 | 2,229,945 | 6,690,961 | 36.07 | 185,499 |
| 1995 | 17,521,856.51 | 3,208,252 | 4,042,146 | 13,479,711 | 36.76 | 366,695 |
| 1996 | 20,816,359.93 | 3,488,822 | 4,395,642 | 16,420,718 | 37.46 | 438,353 |
| 1997 | 6,905,838.24 | 1,049,687 | 1,322,523 | 5,583,315 | 38.16 | 146,313 |
| 1998 | 5,579,877.40 | 761,095 | 958,920 | 4,620,957 | 38.86 | 118,913 |
| 1999 | 6,075,131.82 | 734,483 | 925,391 | 5,149,741 | 39.56 | 130,175 |
| 2000 | 7,646,505.36 | 803,648 | 1,012,534 | 6,633,971 | 40.27 | 164,737 |
| 2001 | 18,071,354.59 | 1,610,158 | 2,028,673 | 16,042,682 | 40.99 | 391,380 |
| 2002 | 2,838,985.93 | 207,530 | 261,472 | 2,577,514 | 41.71 | 61,796 |
| 2003 | 3,710,625.45 | 211,877 | 266,948 | 3,443,677 | 42.43 | 81,161 |
| 2004 | 8,288,553.21 | 339,002 | 427,116 | 7,861,437 | 43.16 | 182,146 |
| 2005 | 2,069,058.53 | 51,106 | 64,389 | 2,004,670 | 43.89 | 45,675 |
| 2006 | 6,814,742.62 | 55,881 | 70,406 | 6,744,337 | 44.63 | 151,117 |
| | 370,487,908.57 | 111,882,909 | 140,812,045 | 229,675,864 | | 7,055,529 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 32.6 | 1.90 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1909 | 5,057.29 | 4,979 | 5,057 | | | |
| 1910 | 21,037.04 | 20,627 | 21,037 | | | |
| 1913 | 51,562.31 | 49,948 | 51,562 | | | |
| 1914 | 117,683.48 | 113,506 | 117,683 | | | |
| 1917 | 122,526.00 | 116,645 | 122,526 | | | |
| 1919 | 1,809.02 | 1,707 | 1,809 | | | |
| 1920 | 3,920.00 | 3,682 | 3,920 | | | |
| 1921 | 2,741.00 | 2,563 | 2,741 | | | |
| 1922 | 70,936.00 | 66,020 | 70,936 | | | |
| 1923 | 370,306.23 | 343,015 | 370,306 | | | |
| 1924 | 250,756.05 | 231,247 | 250,756 | | | |
| 1925 | 27,603.00 | 25,334 | 27,603 | | | |
| 1926 | 890,143.86 | 813,146 | 890,144 | | | |
| 1927 | 22,975.75 | 20,890 | 22,976 | | | |
| 1928 | 295,059.53 | 266,970 | 295,060 | | | |
| 1929 | 52,637.82 | 47,390 | 52,638 | | | |
| 1930 | 8,536.60 | 7,647 | 8,537 | | | |
| 1931 | 327.18 | 292 | 327 | | | |
| 1932 | 99,307.35 | 88,056 | 99,307 | | | |
| 1933 | 166,846.38 | 147,125 | 166,846 | | | |
| 1934 | 3,629.00 | 3,183 | 3,629 | | | |
| 1935 | 261,963.00 | 228,379 | 261,963 | | | |
| 1936 | 17,088.00 | 14,810 | 17,088 | | | |
| 1937 | 94,160.16 | 81,091 | 94,160 | | | |
| 1938 | 24,469.48 | 20,934 | 24,469 | | | |
| 1940 | 17,456.90 | 14,728 | 17,457 | | | |
| 1941 | 99,606.72 | 83,401 | 99,607 | | | |
| 1942 | 93,036.74 | 77,295 | 93,037 | | | |
| 1943 | 47.00 | 39 | 47 | | | |
| 1944 | 6,713.14 | 5,485 | 6,713 | | | |
| 1945 | 640.15 | 518 | 640 | | | |
| 1946 | 11,145.00 | 8,941 | 11,145 | | | |
| 1947 | 138,548.00 | 110,049 | 138,003 | 545 | 12.34 | 44 |
| 1948 | 215,204.00 | 169,193 | 212,170 | 3,034 | 12.83 | 236 |
| 1949 | 965,505.88 | 750,970 | 941,727 | 23,779 | 13.33 | 1,784 |
| 1950 | 344,886.30 | 265,287 | 332,674 | 12,212 | 13.85 | 882 |
| 1951 | 120,467.00 | 91,591 | 114,856 | 5,611 | 14.38 | 390 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1952 | 1,019,792.19 | 766,068 | 960,660 | 59,132 | 14.93 | 3,961 |
| 1953 | 675,075.30 | 500,771 | 627,974 | 47,101 | 15.49 | 3,041 |
| 1954 | 1,061,597.67 | 777,302 | 974,748 | 86,850 | 16.07 | 5,404 |
| 1955 | 92,478.60 | 66,797 | 83,764 | 8,715 | 16.66 | 523 |
| 1956 | 896,585.81 | 638,548 | 800,748 | 95,838 | 17.27 | 5,549 |
| 1958 | 837,765.52 | 579,064 | 726,155 | 111,611 | 18.53 | 6,023 |
| 1959 | 55,514.00 | 37,766 | 47,359 | 8,155 | 19.18 | 425 |
| 1960 | 808,169.61 | 540,908 | 678,306 | 129,864 | 19.84 | 6,546 |
| 1961 | 780,768.85 | 513,902 | 644,441 | 136,328 | 20.51 | 6,647 |
| 1962 | 47,182.00 | 30,517 | 38,269 | 8,913 | 21.19 | 421 |
| 1963 | 169,676.00 | 107,778 | 135,155 | 34,521 | 21.89 | 1,577 |
| 1964 | 1,151,106.83 | 717,485 | 899,737 | 251,370 | 22.60 | 11,123 |
| 1965 | 1,119,225.71 | 684,183 | 857,975 | 261,251 | 23.32 | 11,203 |
| 1966 | 414,631.45 | 248,447 | 311,556 | 103,075 | 24.05 | 4,286 |
| 1967 | 10,586,982.85 | 6,212,442 | 7,790,492 | 2,796,491 | 24.79 | 112,807 |
| 1968 | 9,064,610.83 | 5,207,619 | 6,530,430 | 2,534,181 | 25.53 | 99,263 |
| 1969 | 5,914,528.36 | 3,322,782 | 4,166,817 | 1,747,711 | 26.29 | 66,478 |
| 1970 | 6,826,933.54 | 3,747,987 | 4,700,030 | 2,126,904 | 27.06 | 78,600 |
| 1971 | 10,986,488.56 | 5,888,758 | 7,384,588 | 3,601,901 | 27.84 | 129,379 |
| 1972 | 5,523,104.23 | 2,887,479 | 3,620,941 | 1,902,163 | 28.63 | 66,440 |
| 1973 | 10,078,069.01 | 5,136,792 | 6,441,612 | 3,636,457 | 29.42 | 123,605 |
| 1974 | 882,488.54 | 437,891 | 549,122 | 333,367 | 30.23 | 11,028 |
| 1975 | 4,103,033.88 | 1,980,534 | 2,483,618 | 1,619,416 | 31.04 | 52,172 |
| 1976 | 6,502,939.15 | 3,049,878 | 3,824,591 | 2,678,348 | 31.86 | 84,066 |
| 1977 | 1,689,874.02 | 769,231 | 964,627 | 725,247 | 32.69 | 22,186 |
| 1978 | 3,598,622.96 | 1,587,712 | 1,991,014 | 1,607,609 | 33.53 | 47,945 |
| 1979 | 4,641,888.15 | 1,982,086 | 2,485,565 | 2,156,323 | 34.38 | 62,720 |
| 1980 | 10,447,686.05 | 4,312,805 | 5,408,320 | 5,039,366 | 35.23 | 143,042 |
| 1981 | 21,199,035.86 | 8,447,816 | 10,593,684 | 10,605,352 | 36.09 | 293,858 |
| 1982 | 1,817,250.28 | 697,824 | 875,081 | 942,169 | 36.96 | 25,492 |
| 1983 | 1,751,944.71 | 646,993 | 811,339 | 940,606 | 37.84 | 24,857 |
| 1984 | 107,390.01 | 38,091 | 47,767 | 59,623 | 38.72 | 1,540 |
| 1985 | 1,671,584.86 | 568,005 | 712,286 | 959,299 | 39.61 | 24,219 |
| 1986 | 2,655,427.00 | 862,483 | 1,081,566 | 1,573,861 | 40.51 | 38,851 |
| 1987 | 4,092,547.83 | 1,267,871 | 1,589,929 | 2,502,619 | 41.41 | 60,435 |
| 1988 | 2,530,275.39 | 745,672 | 935,083 | 1,595,192 | 42.32 | 37,694 |
| 1989 | 4,170,996.87 | 1,164,959 | 1,460,875 | 2,710,122 | 43.24 | 62,676 |

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 11,614,581.70 | 3,066,250 | 3,845,122 | 7,769,460 | 44.16 | 175,939 |
| 1991 | 5,624,454.44 | 1,398,802 | 1,754,118 | 3,870,336 | 45.08 | 85,855 |
| 1992 | 7,764,387.40 | 1,809,102 | 2,268,640 | 5,495,747 | 46.02 | 119,421 |
| 1993 | 8,017,748.91 | 1,742,257 | 2,184,816 | 5,832,933 | 46.96 | 124,211 |
| 1994 | 7,152,326.08 | 1,442,624 | 1,809,071 | 5,343,255 | 47.90 | 111,550 |
| 1995 | 9,688,183.16 | 1,800,064 | 2,257,307 | 7,430,876 | 48.85 | 152,116 |
| 1996 | 10,436,042.92 | 1,774,127 | 2,224,781 | 8,211,262 | 49.80 | 164,885 |
| 1997 | 5,541,308.00 | 854,470 | 1,071,518 | 4,469,790 | 50.75 | 88,075 |
| 1998 | 1,438,576.59 | 198,811 | 249,312 | 1,189,265 | 51.71 | 22,999 |
| 1999 | 179,706.06 | 21,924 | 27,493 | 152,213 | 52.68 | 2,889 |
| 2000 | 158,008.92 | 16,717 | 20,963 | 137,046 | 53.65 | 2,554 |
| 2001 | 280,922.15 | 25,199 | 31,600 | 249,322 | 54.62 | 4,565 |
| 2002 | 2,580,349.39 | 189,656 | 237,831 | 2,342,518 | 55.59 | 42,139 |
| 2003 | 5,813,526.55 | 333,115 | 417,731 | 5,395,796 | 56.56 | 95,400 |
| 2004 | 13,513,320.74 | 554,046 | 694,782 | 12,818,539 | 57.54 | 222,776 |
| 2005 | 5,871,726.01 | 145,032 | 181,872 | 5,689,854 | 58.52 | 97,229 |
| 2006 | 3,876,735.98 | 31,789 | 39,864 | 3,836,872 | 59.51 | 64,474 |
| | 244,521,515.84 | 86,873,914 | 108,504,201 | 136,017,316 | | 3,316,495 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 41.0 | 1.36 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1922 | 11,279.00 | 10,436 | 11,279 | | | |
| 1923 | 73,382.02 | 67,607 | 73,382 | | | |
| 1924 | 21,269.00 | 19,510 | 21,269 | | | |
| 1925 | 15,320.00 | 13,992 | 15,320 | | | |
| 1926 | 99,722.98 | 90,648 | 99,723 | | | |
| 1927 | 7,650.00 | 6,921 | 7,650 | | | |
| 1928 | 21,520.89 | 19,371 | 21,521 | | | |
| 1929 | 3,276.80 | 2,935 | 3,277 | | | |
| 1930 | 2,355.17 | 2,098 | 2,355 | | | |
| 1932 | 4,770.18 | 4,201 | 4,770 | | | |
| 1933 | 16,605.58 | 14,530 | 16,606 | | | |
| 1934 | 626.00 | 544 | 626 | | | |
| 1935 | 25,638.00 | 22,133 | 25,638 | | | |
| 1936 | 32.48 | 28 | 32 | | | |
| 1937 | 26,011.63 | 22,118 | 26,012 | | | |
| 1938 | 1,396.00 | 1,177 | 1,396 | | | |
| 1940 | 1,668.45 | 1,382 | 1,668 | | | |
| 1941 | 5,875.84 | 4,820 | 5,876 | | | |
| 1942 | 4,037.00 | 3,278 | 4,037 | | | |
| 1944 | 4,044.00 | 3,213 | 4,044 | | | |
| 1945 | 815.48 | 640 | 815 | | | |
| 1946 | 7,331.43 | 5,690 | 7,331 | | | |
| 1947 | 16,953.18 | 12,998 | 16,943 | 10 | 16.33 | 1 |
| 1948 | 30,282.10 | 22,924 | 29,881 | 401 | 17.01 | 24 |
| 1949 | 141,546.19 | 105,749 | 137,843 | 3,703 | 17.70 | 209 |
| 1950 | 32,849.00 | 24,220 | 31,571 | 1,278 | 18.39 | 69 |
| 1951 | 61,262.00 | 44,544 | 58,063 | 3,199 | 19.10 | 167 |
| 1952 | 123,890.28 | 88,829 | 115,788 | 8,102 | 19.81 | 409 |
| 1953 | 183,761.60 | 129,846 | 169,253 | 14,509 | 20.54 | 706 |
| 1954 | 195,994.79 | 136,412 | 177,812 | 18,183 | 21.28 | 854 |
| 1955 | 60,475.45 | 41,444 | 54,022 | 6,453 | 22.03 | 293 |
| 1956 | 176,143.84 | 118,827 | 154,890 | 21,254 | 22.78 | 933 |
| 1957 | 505.14 | 335 | 437 | 68 | 23.55 | 3 |
| 1958 | 23,363.18 | 15,242 | 19,868 | 3,495 | 24.33 | 144 |
| 1959 | 1,622.30 | 1,040 | 1,356 | 266 | 25.12 | 11 |
| 1960 | 22,968.21 | 14,463 | 18,852 | 4,116 | 25.92 | 159 |
| 1961 | 82,403.87 | 50,926 | 66,382 | 16,022 | 26.74 | 599 |

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1963 | 4,570.89 | 2,717 | 3,542 | 1,029 | 28.39 | 36 |
| 1964 | 31,681.41 | 18,451 | 24,051 | 7,630 | 29.23 | 261 |
| 1965 | 71,810.22 | 40,939 | 53,364 | 18,446 | 30.09 | 613 |
| 1966 | 6,562.72 | 3,661 | 4,772 | 1,791 | 30.95 | 58 |
| 1967 | 826,810.66 | 450,943 | 587,801 | 239,010 | 31.82 | 7,511 |
| 1968 | 180,764.04 | 96,329 | 125,564 | 55,200 | 32.70 | 1,688 |
| 1969 | 152,191.49 | 79,155 | 103,178 | 49,013 | 33.59 | 1,459 |
| 1970 | 221,210.02 | 112,242 | 146,307 | 74,903 | 34.48 | 2,172 |
| 1971 | 429,494.11 | 212,342 | 276,786 | 152,708 | 35.39 | 4,315 |
| 1972 | 218,402.44 | 105,139 | 137,048 | 81,354 | 36.30 | 2,241 |
| 1973 | 454,238.94 | 212,720 | 277,279 | 176,960 | 37.22 | 4,754 |
| 1974 | 8,839.75 | 4,023 | 5,244 | 3,596 | 38.14 | 94 |
| 1975 | 54,520.87 | 24,093 | 31,405 | 23,116 | 39.07 | 592 |
| 1976 | 68,649.93 | 29,410 | 38,336 | 30,314 | 40.01 | 758 |
| 1977 | 859.13 | 357 | 465 | 394 | 40.95 | 10 |
| 1978 | 2,040.52 | 819 | 1,068 | 973 | 41.90 | 23 |
| 1979 | 892,323.10 | 345,954 | 450,948 | 441,375 | 42.86 | 10,298 |
| 1980 | 1,254,173.82 | 469,186 | 611,580 | 642,594 | 43.81 | 14,668 |
| 1981 | 1,126,662.20 | 405,936 | 529,134 | 597,528 | 44.78 | 13,344 |
| 1982 | 6,009.47 | 2,083 | 2,715 | 3,294 | 45.74 | 72 |
| 1983 | 164,760.08 | 54,816 | 71,452 | 93,308 | 46.71 | 1,998 |
| 1985 | 31,844.48 | 9,709 | 12,656 | 19,188 | 48.66 | 394 |
| 1986 | 337,897.29 | 98,294 | 128,125 | 209,772 | 49.64 | 4,226 |
| 1987 | 81,522.00 | 22,573 | 29,424 | 52,098 | 50.62 | 1,029 |
| 1988 | 34,873.00 | 9,168 | 11,950 | 22,923 | 51.60 | 444 |
| 1989 | 181,428.00 | 45,121 | 58,815 | 122,613 | 52.59 | 2,331 |
| 1990 | 761,450.00 | 178,712 | 232,949 | 528,501 | 53.57 | 9,866 |
| 1991 | 185,671.07 | 40,959 | 53,390 | 132,281 | 54.56 | 2,425 |
| 1992 | 517,625.39 | 106,838 | 139,262 | 378,363 | 55.55 | 6,811 |
| 1993 | 411,899.75 | 79,208 | 103,247 | 308,653 | 56.54 | 5,459 |
| 1994 | 281,673.46 | 50,138 | 65,354 | 216,319 | 57.54 | 3,759 |
| 1995 | 40,761.00 | 6,681 | 8,709 | 32,052 | 58.53 | 548 |
| 1996 | 142,116.00 | 21,275 | 27,732 | 114,384 | 59.52 | 1,922 |
| 1997 | 164,345.17 | 22,252 | 29,005 | 135,340 | 60.52 | 2,236 |
| 1998 | 351,067.13 | 42,514 | 55,417 | 295,650 | 61.52 | 4,806 |
| 2006 | 10,213.62 | 73 | 95 | 10,119 | 69.50 | 146 |
| | 11,219,612.23 | 4,529,901 | 5,845,757 | 5,373,851 | | 117,948 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 45.6 1.05

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1923 | 15,908.16 | 14,352 | 15,908 | | | |
| 1924 | 2,345.40 | 2,105 | 2,345 | | | |
| 1925 | 10,760.07 | 9,604 | 10,760 | | | |
| 1926 | 24,430.84 | 21,685 | 24,431 | | | |
| 1927 | 7,839.31 | 6,917 | 7,839 | | | |
| 1928 | 4,136.46 | 3,629 | 4,136 | | | |
| 1929 | 5,649.52 | 4,925 | 5,650 | | | |
| 1930 | 8,765.04 | 7,594 | 8,765 | | | |
| 1931 | 8,855.96 | 7,623 | 8,856 | | | |
| 1932 | 2,389.67 | 2,044 | 2,390 | | | |
| 1933 | 538.40 | 457 | 538 | | | |
| 1934 | 1,541.05 | 1,300 | 1,541 | | | |
| 1935 | 430.15 | 360 | 430 | | | |
| 1936 | 120.59 | 100 | 121 | | | |
| 1937 | 7,327.04 | 6,051 | 7,319 | 8 | 8.71 | 1 |
| 1938 | 644.59 | 528 | 639 | 6 | 9.02 | 1 |
| 1939 | 746.81 | 607 | 734 | 13 | 9.33 | 1 |
| 1940 | 8,742.79 | 7,055 | 8,534 | 209 | 9.65 | 22 |
| 1941 | 38,733.85 | 31,010 | 37,509 | 1,225 | 9.97 | 123 |
| 1942 | 95,924.33 | 76,164 | 92,126 | 3,798 | 10.30 | 369 |
| 1943 | 23,473.20 | 18,478 | 22,351 | 1,122 | 10.64 | 105 |
| 1944 | 4,950.24 | 3,862 | 4,671 | 279 | 10.99 | 25 |
| 1945 | 5,339.74 | 4,129 | 4,994 | 346 | 11.34 | 31 |
| 1946 | 37,876.19 | 29,013 | 35,093 | 2,783 | 11.70 | 238 |
| 1947 | 259,283.39 | 196,692 | 237,914 | 21,369 | 12.07 | 1,770 |
| 1948 | 40,993.32 | 30,786 | 37,238 | 3,755 | 12.45 | 302 |
| 1949 | 224,890.46 | 167,139 | 202,167 | 22,723 | 12.84 | 1,770 |
| 1950 | 199,442.10 | 146,630 | 177,360 | 22,082 | 13.24 | 1,668 |
| 1951 | 248,409.04 | 180,593 | 218,441 | 29,968 | 13.65 | 2,195 |
| 1952 | 144,526.51 | 103,857 | 125,623 | 18,904 | 14.07 | 1,344 |
| 1953 | 370,476.15 | 263,112 | 318,254 | 52,222 | 14.49 | 3,604 |
| 1954 | 759,504.89 | 532,717 | 644,362 | 115,143 | 14.93 | 7,712 |
| 1955 | 213,696.54 | 147,963 | 178,972 | 34,725 | 15.38 | 2,258 |
| 1956 | 157,084.46 | 107,320 | 129,812 | 27,272 | 15.84 | 1,722 |
| 1957 | 394,529.39 | 265,834 | 321,546 | 72,983 | 16.31 | 4,475 |
| 1958 | 561,309.71 | 372,822 | 450,956 | 110,354 | 16.79 | 6,573 |
| 1959 | 246,185.33 | 161,104 | 194,868 | 51,317 | 17.28 | 2,970 |

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ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1960 | 133,158.25 | 85,807 | 103,790 | 29,368 | 17.78 | 1,652 |
| 1961 | 318,529.13 | 202,011 | 244,348 | 74,181 | 18.29 | 4,056 |
| 1962 | 312,157.29 | 194,724 | 235,533 | 76,624 | 18.81 | 4,074 |
| 1963 | 241,892.09 | 148,280 | 179,356 | 62,536 | 19.35 | 3,232 |
| 1964 | 484,353.58 | 291,678 | 352,807 | 131,547 | 19.89 | 6,614 |
| 1965 | 289,656.99 | 171,245 | 207,134 | 82,523 | 20.44 | 4,037 |
| 1966 | 753,251.17 | 436,886 | 528,447 | 224,804 | 21.00 | 10,705 |
| 1967 | 875,329.11 | 497,537 | 601,809 | 273,520 | 21.58 | 12,675 |
| 1968 | 1,222,675.86 | 680,786 | 823,462 | 399,214 | 22.16 | 18,015 |
| 1969 | 1,453,872.59 | 792,361 | 958,421 | 495,452 | 22.75 | 21,778 |
| 1970 | 1,850,647.28 | 986,395 | 1,193,119 | 657,528 | 23.35 | 28,160 |
| 1971 | 1,904,891.36 | 992,067 | 1,199,980 | 704,911 | 23.96 | 29,420 |
| 1972 | 2,535,544.34 | 1,289,071 | 1,559,229 | 976,315 | 24.58 | 39,720 |
| 1973 | 1,797,880.28 | 891,389 | 1,078,203 | 719,677 | 25.21 | 28,547 |
| 1974 | 1,938,325.19 | 936,599 | 1,132,887 | 805,438 | 25.84 | 31,170 |
| 1975 | 3,701,577.12 | 1,740,482 | 2,105,245 | 1,596,332 | 26.49 | 60,262 |
| 1976 | 2,001,184.65 | 914,942 | 1,106,692 | 894,493 | 27.14 | 32,958 |
| 1977 | 3,805,378.66 | 1,689,588 | 2,043,685 | 1,761,694 | 27.80 | 63,370 |
| 1978 | 2,350,536.81 | 1,012,141 | 1,224,261 | 1,126,276 | 28.47 | 39,560 |
| 1979 | 6,128,016.96 | 2,556,609 | 3,092,412 | 3,035,605 | 29.14 | 104,173 |
| 1980 | 1,914,421.80 | 772,278 | 934,129 | 980,293 | 29.83 | 32,863 |
| 1981 | 639,443.26 | 249,127 | 301,338 | 338,105 | 30.52 | 11,078 |
| 1982 | 2,881,883.62 | 1,082,435 | 1,309,287 | 1,572,597 | 31.22 | 50,371 |
| 1983 | 796,219.79 | 287,913 | 348,253 | 447,967 | 31.92 | 14,034 |
| 1984 | 787,487.55 | 273,573 | 330,907 | 456,581 | 32.63 | 13,993 |
| 1985 | 1,364,325.91 | 454,321 | 549,536 | 814,790 | 33.35 | 24,431 |
| 1986 | 3,749,489.27 | 1,194,587 | 1,444,943 | 2,304,546 | 34.07 | 67,642 |
| 1987 | 3,936,263.43 | 1,196,624 | 1,447,407 | 2,488,856 | 34.80 | 71,519 |
| 1988 | 4,598,959.80 | 1,330,939 | 1,609,872 | 2,989,088 | 35.53 | 84,129 |
| 1989 | 3,707,648.43 | 1,018,120 | 1,231,493 | 2,476,155 | 36.27 | 68,270 |
| 1990 | 3,362,426.85 | 872,886 | 1,055,822 | 2,306,605 | 37.02 | 62,307 |
| 1991 | 922,901.99 | 225,742 | 273,052 | 649,850 | 37.77 | 17,205 |
| 1992 | 687,895.55 | 157,941 | 191,042 | 496,854 | 38.52 | 12,899 |
| 1993 | 1,230,853.53 | 263,895 | 319,201 | 911,653 | 39.28 | 23,209 |
| 1994 | 760,723.49 | 151,384 | 183,110 | 577,613 | 40.05 | 14,422 |
| 1995 | 631,551.08 | 115,953 | 140,254 | 491,297 | 40.82 | 12,036 |
| 1996 | 383,602.16 | 64,522 | 78,044 | 305,558 | 41.59 | 7,347 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1997 | 648,616.67 | 98,979 | 119,723 | 528,894 | 42.37 | 12,483 |
| 1998 | 1,307,722.27 | 179,158 | 216,705 | 1,091,017 | 43.15 | 25,284 |
| 1999 | 185,895.82 | 22,531 | 27,253 | 158,643 | 43.94 | 3,610 |
| 2000 | 105,474.66 | 11,117 | 13,447 | 92,028 | 44.73 | 2,057 |
| 2001 | 209,556.05 | 18,734 | 22,660 | 186,896 | 45.53 | 4,105 |
| 2002 | 2,441,086.40 | 179,176 | 216,727 | 2,224,359 | 46.33 | 48,011 |
| 2003 | 2,826,928.42 | 161,700 | 195,589 | 2,631,339 | 47.14 | 55,820 |
| 2004 | 4,295,134.29 | 176,101 | 213,007 | 4,082,127 | 47.95 | 85,133 |
| 2005 | 3,605,656.09 | 88,699 | 107,288 | 3,498,368 | 48.77 | 71,732 |
| 2006 | 3,765,137.19 | 30,874 | 37,345 | 3,727,792 | 49.59 | 75,172 |
| | 89,983,964.77 | 30,126,068 | 36,433,447 | 53,550,515 | | 1,554,619 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 34.4 | 1.73 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1936 | 7,562.94 | 6,481 | 7,563 | | | |
| 1937 | 977.64 | 831 | 978 | | | |
| 1938 | 55.95 | 47 | 56 | | | |
| 1939 | 31.01 | 26 | 31 | | | |
| 1940 | 730.32 | 605 | 730 | | | |
| 1941 | 4,579.68 | 3,757 | 4,580 | | | |
| 1942 | 16,454.56 | 13,363 | 16,455 | | | |
| 1944 | 662.71 | 527 | 663 | | | |
| 1945 | 466.08 | 366 | 466 | | | |
| 1946 | 3,410.25 | 2,647 | 3,410 | | | |
| 1947 | 25,752.92 | 19,745 | 25,753 | | | |
| 1948 | 2,703.38 | 2,046 | 2,703 | | | |
| 1949 | 15,303.35 | 11,433 | 15,303 | | | |
| 1951 | 32,215.90 | 23,424 | 32,216 | | | |
| 1952 | 11,191.99 | 8,025 | 11,192 | | | |
| 1953 | 65,061.58 | 45,973 | 65,062 | | | |
| 1955 | 21,920.04 | 15,022 | 21,920 | | | |
| 1957 | 25,653.59 | 17,024 | 25,308 | 346 | 23.55 | 15 |
| 1958 | 52,977.20 | 34,562 | 51,380 | 1,597 | 24.33 | 66 |
| 1961 | 19,095.35 | 11,801 | 17,543 | 1,552 | 26.74 | 58 |
| 1962 | 19,765.51 | 11,984 | 17,815 | 1,951 | 27.56 | 71 |
| 1963 | 15,112.56 | 8,983 | 13,354 | 1,759 | 28.39 | 62 |
| 1964 | 11,656.60 | 6,789 | 10,092 | 1,565 | 29.23 | 54 |
| 1965 | 9,747.62 | 5,557 | 8,261 | 1,487 | 30.09 | 49 |
| 1966 | 31,319.92 | 17,473 | 25,975 | 5,345 | 30.95 | 173 |
| 1967 | 65,961.84 | 35,976 | 53,482 | 12,480 | 31.82 | 392 |
| 1968 | 35,638.00 | 18,991 | 28,232 | 7,406 | 32.70 | 226 |
| 1969 | 93,313.54 | 48,532 | 72,147 | 21,167 | 33.59 | 630 |
| 1970 | 60,394.67 | 30,644 | 45,555 | 14,840 | 34.48 | 430 |
| 1971 | 121,390.48 | 60,015 | 89,218 | 32,172 | 35.39 | 909 |
| 1972 | 157,371.72 | 75,759 | 112,623 | 44,749 | 36.30 | 1,233 |
| 1973 | 56,414.01 | 26,419 | 39,274 | 17,140 | 37.22 | 461 |
| 1974 | 53,039.09 | 24,138 | 35,883 | 17,156 | 38.14 | 450 |
| 1975 | 209,077.59 | 92,391 | 137,348 | 71,730 | 39.07 | 1,836 |
| 1976 | 50,965.31 | 21,834 | 32,458 | 18,507 | 40.01 | 463 |
| 1977 | 211,395.49 | 87,729 | 130,417 | 80,978 | 40.95 | 1,977 |
| 1978 | 119,972.51 | 48,157 | 71,590 | 48,383 | 41.90 | 1,155 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1979 | 502,102.61 | 194,665 | 289,387 | 212,716 | 42.86 | 4,963 |
| 1980 | 159,011.08 | 59,486 | 88,431 | 70,580 | 43.81 | 1,611 |
| 1981 | 55,444.81 | 19,977 | 29,698 | 25,747 | 44.78 | 575 |
| 1982 | 237,904.00 | 82,458 | 122,581 | 115,323 | 45.74 | 2,521 |
| 1983 | 118,891.21 | 39,555 | 58,802 | 60,089 | 46.71 | 1,286 |
| 1984 | 96,343.86 | 30,724 | 45,674 | 50,670 | 47.68 | 1,063 |
| 1985 | 260,784.42 | 79,513 | 118,203 | 142,581 | 48.66 | 2,930 |
| 1986 | 454,810.83 | 132,304 | 196,682 | 258,129 | 49.64 | 5,200 |
| 1987 | 423,661.38 | 117,312 | 174,395 | 249,266 | 50.62 | 4,924 |
| 1988 | 531,537.14 | 139,741 | 207,738 | 323,799 | 51.60 | 6,275 |
| 1989 | 430,148.57 | 106,978 | 159,033 | 271,116 | 52.59 | 5,155 |
| 1990 | 540,643.83 | 126,889 | 188,632 | 352,012 | 53.57 | 6,571 |
| 1991 | 250,654.82 | 55,294 | 82,200 | 168,455 | 54.56 | 3,088 |
| 1992 | 231,187.81 | 47,717 | 70,936 | 160,252 | 55.55 | 2,885 |
| 1993 | 253,007.09 | 48,653 | 72,327 | 180,680 | 56.54 | 3,196 |
| 1994 | 331,896.44 | 59,078 | 87,825 | 244,071 | 57.54 | 4,242 |
| 1995 | 183,228.87 | 30,031 | 44,644 | 138,585 | 58.53 | 2,368 |
| 1996 | 271,801.63 | 40,689 | 60,488 | 211,314 | 59.52 | 3,550 |
| 1997 | 170,621.92 | 23,102 | 34,343 | 136,279 | 60.52 | 2,252 |
| 1998 | 168,368.84 | 20,389 | 30,310 | 138,059 | 61.52 | 2,244 |
| 1999 | 13,532.66 | 1,448 | 2,153 | 11,380 | 62.51 | 182 |
| 2000 | 30,606.88 | 2,837 | 4,217 | 26,390 | 63.51 | 416 |
| | 7,345,533.60 | 2,297,916 | 3,395,735 | 3,949,803 | | 78,207 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 50.5 1.06

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1914 | 9,041.43 | 9,005 | 9,041 | | | |
| 1922 | 32,441.31 | 31,251 | 32,441 | | | |
| 1923 | 29,993.86 | 28,755 | 29,994 | | | |
| 1924 | 37,995.00 | 36,247 | 37,995 | | | |
| 1925 | 27,880.48 | 26,473 | 27,880 | | | |
| 1926 | 707,999.88 | 668,989 | 708,000 | | | |
| 1927 | 59,670.38 | 56,102 | 59,670 | | | |
| 1928 | 216,595.74 | 202,625 | 216,596 | | | |
| 1929 | 47,487.51 | 44,206 | 47,488 | | | |
| 1930 | 87,369.07 | 80,921 | 87,369 | | | |
| 1931 | 27,344.24 | 25,198 | 27,344 | | | |
| 1932 | 25,477.13 | 23,360 | 25,477 | | | |
| 1933 | 143,858.51 | 131,228 | 143,859 | | | |
| 1934 | 18,133.00 | 16,452 | 18,133 | | | |
| 1935 | 63,645.00 | 57,440 | 63,645 | | | |
| 1936 | 636,656.09 | 571,590 | 636,656 | | | |
| 1937 | 218,979.29 | 195,483 | 218,979 | | | |
| 1938 | 3,825.94 | 3,397 | 3,826 | | | |
| 1939 | 19,281.08 | 17,016 | 19,281 | | | |
| 1940 | 19,871.54 | 17,433 | 19,872 | | | |
| 1941 | 123,507.39 | 107,649 | 123,507 | | | |
| 1942 | 51,808.84 | 44,866 | 51,809 | | | |
| 1943 | 22,151.14 | 19,050 | 22,151 | | | |
| 1944 | 27,553.00 | 23,525 | 27,553 | | | |
| 1945 | 2,388.00 | 2,023 | 2,388 | | | |
| 1946 | 157,393.75 | 132,289 | 157,394 | | | |
| 1947 | 544,997.02 | 454,255 | 544,997 | | | |
| 1948 | 279,955.00 | 231,299 | 279,955 | | | |
| 1949 | 759,103.50 | 621,326 | 759,104 | | | |
| 1950 | 293,506.00 | 237,945 | 293,506 | | | |
| 1951 | 335,790.52 | 269,472 | 335,791 | | | |
| 1952 | 681,377.04 | 541,013 | 681,377 | | | |
| 1953 | 432,968.62 | 339,924 | 432,969 | | | |
| 1954 | 1,049,316.60 | 814,060 | 1,049,317 | | | |
| 1955 | 214,182.89 | 164,150 | 214,183 | | | |
| 1956 | 508,929.97 | 385,006 | 508,930 | | | |
| 1957 | 169,330.10 | 126,405 | 169,330 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1958 | 901,993.92 | 664,048 | 901,994 | | | |
| 1959 | 265,047.96 | 192,292 | 262,694 | 2,354 | 15.10 | 156 |
| 1960 | 228,278.86 | 163,082 | 222,789 | 5,490 | 15.71 | 349 |
| 1961 | 411,847.98 | 289,653 | 395,700 | 16,148 | 16.32 | 989 |
| 1963 | 159,236.28 | 108,249 | 147,881 | 11,355 | 17.61 | 645 |
| 1964 | 682,193.85 | 455,569 | 622,361 | 59,833 | 18.27 | 3,275 |
| 1965 | 719,858.98 | 471,940 | 644,726 | 75,133 | 18.94 | 3,967 |
| 1966 | 509,081.46 | 327,390 | 447,253 | 61,828 | 19.63 | 3,150 |
| 1967 | 8,228,972.31 | 5,187,544 | 7,086,796 | 1,142,176 | 20.33 | 56,182 |
| 1968 | 5,443,925.32 | 3,361,624 | 4,592,375 | 851,550 | 21.04 | 40,473 |
| 1969 | 3,298,495.33 | 1,992,951 | 2,722,606 | 575,889 | 21.77 | 26,453 |
| 1970 | 3,798,762.16 | 2,244,689 | 3,066,510 | 732,252 | 22.50 | 32,545 |
| 1971 | 5,336,446.40 | 3,080,731 | 4,208,642 | 1,127,804 | 23.25 | 48,508 |
| 1972 | 5,656,911.42 | 3,187,670 | 4,354,733 | 1,302,178 | 24.01 | 54,235 |
| 1973 | 9,273,989.18 | 5,096,984 | 6,963,081 | 2,310,908 | 24.77 | 93,295 |
| 1974 | 3,114,177.99 | 1,667,642 | 2,278,195 | 835,983 | 25.55 | 32,719 |
| 1975 | 5,709,489.26 | 2,975,215 | 4,064,494 | 1,644,995 | 26.34 | 62,452 |
| 1976 | 8,049,808.37 | 4,077,228 | 5,569,974 | 2,479,834 | 27.14 | 91,372 |
| 1977 | 3,548,758.37 | 1,745,989 | 2,385,227 | 1,163,531 | 27.94 | 41,644 |
| 1978 | 3,066,873.01 | 1,463,205 | 1,998,910 | 1,067,963 | 28.76 | 37,134 |
| 1979 | 4,759,885.50 | 2,199,067 | 3,004,185 | 1,755,701 | 29.59 | 59,334 |
| 1980 | 8,558,384.01 | 3,824,742 | 5,225,048 | 3,333,336 | 30.42 | 109,577 |
| 1981 | 16,953,167.83 | 7,316,987 | 9,995,866 | 6,957,302 | 31.26 | 222,562 |
| 1982 | 2,381,659.31 | 990,770 | 1,353,509 | 1,028,150 | 32.12 | 32,010 |
| 1983 | 943,417.60 | 377,839 | 516,173 | 427,245 | 32.97 | 12,959 |
| 1984 | 21,556.00 | 8,293 | 11,329 | 10,227 | 33.84 | 302 |
| 1985 | 760,933.25 | 280,556 | 383,273 | 377,660 | 34.72 | 10,877 |
| 1986 | 2,777,825.94 | 979,739 | 1,338,439 | 1,439,387 | 35.60 | 40,432 |
| 1987 | 1,800,842.57 | 605,984 | 827,845 | 972,998 | 36.49 | 26,665 |
| 1988 | 1,870,367.87 | 598,892 | 818,157 | 1,052,211 | 37.39 | 28,142 |
| 1989 | 2,373,447.92 | 720,579 | 984,396 | 1,389,052 | 38.30 | 36,268 |
| 1990 | 5,536,842.39 | 1,589,627 | 2,171,618 | 3,365,224 | 39.21 | 85,826 |
| 1991 | 3,740,522.26 | 1,011,437 | 1,381,742 | 2,358,780 | 40.13 | 58,778 |
| 1992 | 8,153,097.39 | 2,066,810 | 2,823,506 | 5,329,591 | 41.06 | 129,800 |
| 1993 | 4,869,775.25 | 1,151,702 | 1,573,361 | 3,296,414 | 41.99 | 78,505 |
| 1994 | 4,720,121.17 | 1,036,067 | 1,415,389 | 3,304,732 | 42.93 | 76,980 |
| 1995 | 7,627,083.89 | 1,543,722 | 2,108,906 | 5,518,178 | 43.87 | 125,785 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 11,898,699.22 | 2,204,829 | 3,012,056 | 8,886,643 | 44.81 | 198,318 |
| 1997 | 4,132,825.78 | 693,488 | 947,386 | 3,185,440 | 45.77 | 69,597 |
| 1998 | 1,323,644.61 | 199,209 | 272,143 | 1,051,502 | 46.72 | 22,506 |
| 1999 | 217,004.71 | 28,840 | 39,399 | 177,606 | 47.69 | 3,724 |
| 2000 | 315,753.50 | 36,470 | 49,822 | 265,932 | 48.65 | 5,466 |
| 2001 | 2,811,978.88 | 275,012 | 375,699 | 2,436,280 | 49.62 | 49,099 |
| 2002 | 1,603,904.83 | 128,633 | 175,728 | 1,428,177 | 50.59 | 28,230 |
| 2003 | 555,853.44 | 34,685 | 47,384 | 508,469 | 51.57 | 9,860 |
| 2004 | 4,378,050.53 | 195,699 | 267,348 | 4,110,703 | 52.54 | 78,239 |
| 2005 | 374,995.37 | 10,087 | 13,780 | 361,215 | 53.52 | 6,749 |
| 2006 | 2,677,148.41 | 23,827 | 32,550 | 2,644,598 | 54.51 | 48,516 |
| | 184,630,743.70 | 75,644,715 | 102,190,785 | 82,439,957 | | 2,284,649 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 36.1 | 1.24 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1969 | 114,787.97 | 79,892 | 68,050 | 46,738 | 15.20 | 3,075 |
| 1970 | 50,083.20 | 34,107 | 29,052 | 21,031 | 15.95 | 1,319 |
| 1971 | 360,114.77 | 239,764 | 204,226 | 155,889 | 16.71 | 9,329 |
| 1973 | 459,965.48 | 291,710 | 248,472 | 211,493 | 18.29 | 11,563 |
| 1979 | 216,509.06 | 115,356 | 98,258 | 118,251 | 23.36 | 5,062 |
| 1985 | 1,589,608.14 | 672,404 | 572,738 | 1,016,870 | 28.85 | 35,247 |
| 1987 | 298.01 | 115 | 98 | 200 | 30.75 | 7 |
| 1991 | 488,182.62 | 150,165 | 127,907 | 360,276 | 34.62 | 10,407 |
| 1992 | 274,542.54 | 79,068 | 67,348 | 207,195 | 35.60 | 5,820 |
| 1994 | 299,107.57 | 74,418 | 63,388 | 235,720 | 37.56 | 6,276 |
| 1996 | 264,943.41 | 55,426 | 47,210 | 217,733 | 39.54 | 5,507 |
| 2001 | 10,188.46 | 1,119 | 953 | 9,235 | 44.51 | 207 |
| 2002 | 57,527.62 | 5,166 | 4,401 | 53,127 | 45.51 | 1,167 |
| 2004 | 27,750.82 | 1,388 | 1,182 | 26,569 | 47.50 | 559 |
| 2006 | 105.71 | 1 | 1 | 105 | 49.50 | 2 |
| | 4,213,715.38 | 1,800,099 | 1,533,284 | 2,680,432 | | 95,547 |

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1936 | 40,218.28 | 40,218 | 40,218 | | | |
| 1969 | 164,332.00 | 136,297 | 156,822 | 7,510 | 5.97 | 1,258 |
| 1970 | 71,994.18 | 58,848 | 67,710 | 4,284 | 6.39 | 670 |
| 1971 | 616,966.23 | 496,596 | 571,380 | 45,586 | 6.83 | 6,674 |
| 1972 | 38,086.00 | 30,141 | 34,680 | 3,406 | 7.30 | 467 |
| 1973 | 628,462.00 | 488,378 | 561,925 | 66,537 | 7.80 | 8,530 |
| 1979 | 988,723.00 | 668,970 | 769,713 | 219,010 | 11.32 | 19,347 |
| 1985 | 1,803,779.01 | 998,211 | 1,148,535 | 655,244 | 15.63 | 41,922 |
| 1987 | 617.00 | 314 | 361 | 256 | 17.20 | 15 |
| 1990 | 91,655.00 | 40,172 | 46,222 | 45,433 | 19.66 | 2,311 |
| 1991 | 1,865,670.00 | 772,387 | 888,704 | 976,966 | 20.51 | 47,634 |
| 1992 | 1,050,159.26 | 408,617 | 470,152 | 580,007 | 21.38 | 27,128 |
| 1993 | 212,876.15 | 77,551 | 89,230 | 123,646 | 22.25 | 5,557 |
| 1994 | 1,808,678.00 | 612,961 | 705,269 | 1,103,409 | 23.14 | 47,684 |
| 1996 | 3,264,012.00 | 937,098 | 1,078,219 | 2,185,793 | 24.95 | 87,607 |
| 2001 | 4,058.56 | 621 | 715 | 3,344 | 29.65 | 113 |
| 2002 | 140,223.47 | 17,584 | 20,232 | 119,991 | 30.61 | 3,920 |
| | 12,790,510.14 | 5,784,964 | 6,650,087 | 6,140,422 | | 300,837 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 20.4 | 2.35 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1925 | 31.69 | 29 | 30 | 2 | 6.07 | |
| 1926 | 2,376.46 | 2,160 | 2,199 | 177 | 6.37 | 28 |
| 1943 | 7,925.02 | 6,367 | 6,481 | 1,444 | 13.76 | 105 |
| 1944 | 2,050.06 | 1,629 | 1,658 | 392 | 14.38 | 27 |
| 1949 | 273.33 | 204 | 208 | 65 | 17.70 | 4 |
| 1956 | 40,565.04 | 27,365 | 27,857 | 12,708 | 22.78 | 558 |
| 1961 | 17,307.06 | 10,696 | 10,888 | 6,419 | 26.74 | 240 |
| 1964 | 7,032.68 | 4,096 | 4,170 | 2,863 | 29.23 | 98 |
| 1965 | 15,298.32 | 8,722 | 8,879 | 6,419 | 30.09 | 213 |
| 1967 | 124,866.76 | 68,102 | 69,326 | 55,541 | 31.82 | 1,745 |
| 1968 | 45,339.97 | 24,162 | 24,596 | 20,744 | 32.70 | 634 |
| 1969 | 62,444.09 | 32,477 | 33,061 | 29,383 | 33.59 | 875 |
| 1970 | 205,456.82 | 104,249 | 106,123 | 99,334 | 34.48 | 2,881 |
| 1971 | 290,132.20 | 143,441 | 146,020 | 144,112 | 35.39 | 4,072 |
| 1972 | 129,975.76 | 62,570 | 63,695 | 66,281 | 36.30 | 1,826 |
| 1973 | 437,296.06 | 204,786 | 208,467 | 228,829 | 37.22 | 6,148 |
| 1975 | 28,921.39 | 12,780 | 13,010 | 15,911 | 39.07 | 407 |
| 1976 | 95,763.76 | 41,025 | 41,762 | 54,002 | 40.01 | 1,350 |
| 1978 | 221,592.89 | 88,947 | 90,546 | 131,047 | 41.90 | 3,128 |
| 1979 | 80,884.16 | 31,359 | 31,923 | 48,961 | 42.86 | 1,142 |
| 1980 | 1,343,740.07 | 502,693 | 511,729 | 832,011 | 43.81 | 18,991 |
| 1981 | 2,150,286.42 | 774,748 | 788,675 | 1,361,611 | 44.78 | 30,407 |
| 1982 | 23,645.37 | 8,195 | 8,342 | 15,303 | 45.74 | 335 |
| 1983 | 8,894.52 | 2,959 | 3,012 | 5,883 | 46.71 | 126 |
| 1985 | 6,005.50 | 1,831 | 1,864 | 4,142 | 48.66 | 85 |
| 1989 | 87,647.15 | 21,798 | 22,190 | 65,457 | 52.59 | 1,245 |
| 1992 | 153,081.22 | 31,596 | 32,164 | 120,917 | 55.55 | 2,177 |
| 1993 | 1,789.33 | 344 | 350 | 1,439 | 56.54 | 25 |
| 1994 | 381.66 | 68 | 69 | 313 | 57.54 | 5 |
| 1995 | 4,803.65 | 787 | 801 | 4,003 | 58.53 | 68 |
| 2001 | 23,018.77 | 1,805 | 1,838 | 21,181 | 64.51 | 328 |
| 2004 | 2,156.46 | 77 | 79 | 2,077 | 67.50 | 31 |
| 2006 | 16,916.06 | 120 | 122 | 16,794 | 69.50 | 242 |
| | 5,637,899.70 | 2,222,187 | 2,262,134 | 3,375,765 | | 79,546 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.4 1.41

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1944 | 31,714.21 | 25,911 | 31,714 | | | |
| 1945 | 35,978.12 | 29,131 | 35,978 | | | |
| 1946 | 53,948.09 | 43,277 | 53,948 | | | |
| 1947 | 103,685.27 | 82,357 | 103,685 | | | |
| 1948 | 248,374.61 | 195,272 | 248,375 | | | |
| 1949 | 85,832.21 | 66,760 | 85,832 | | | |
| 1950 | 170,624.39 | 131,244 | 170,624 | | | |
| 1951 | 289,380.19 | 220,016 | 289,380 | | | |
| 1952 | 200,787.29 | 150,831 | 200,781 | 6 | 14.93 | |
| 1953 | 221,929.90 | 164,628 | 219,147 | 2,783 | 15.49 | 180 |
| 1954 | 103,425.96 | 75,728 | 100,806 | 2,620 | 16.07 | 163 |
| 1955 | 212,471.34 | 153,468 | 204,291 | 8,180 | 16.66 | 491 |
| 1956 | 192,004.48 | 136,746 | 182,031 | 9,973 | 17.27 | 577 |
| 1957 | 225,902.75 | 158,539 | 211,042 | 14,861 | 17.89 | 831 |
| 1958 | 131,133.37 | 90,639 | 120,655 | 10,478 | 18.53 | 565 |
| 1959 | 394,366.84 | 268,288 | 357,136 | 37,231 | 19.18 | 1,941 |
| 1960 | 540,010.76 | 361,429 | 481,122 | 58,889 | 19.84 | 2,968 |
| 1961 | 311,941.71 | 205,320 | 273,315 | 38,627 | 20.51 | 1,883 |
| 1962 | 318,976.27 | 206,314 | 274,638 | 44,338 | 21.19 | 2,092 |
| 1963 | 438,704.93 | 278,665 | 370,949 | 67,756 | 21.89 | 3,095 |
| 1964 | 600,553.45 | 374,325 | 498,288 | 102,265 | 22.60 | 4,525 |
| 1965 | 674,783.03 | 412,495 | 549,099 | 125,684 | 23.32 | 5,390 |
| 1966 | 268,001.53 | 160,587 | 213,768 | 54,234 | 24.05 | 2,255 |
| 1967 | 633,500.75 | 371,738 | 494,845 | 138,656 | 24.79 | 5,593 |
| 1968 | 265,318.23 | 152,425 | 202,903 | 62,415 | 25.53 | 2,445 |
| 1969 | 564,102.83 | 316,913 | 421,863 | 142,240 | 26.29 | 5,410 |
| 1970 | 469,230.02 | 257,607 | 342,917 | 126,313 | 27.06 | 4,668 |
| 1971 | 699,371.71 | 374,863 | 499,004 | 200,368 | 27.84 | 7,197 |
| 1972 | 628,328.44 | 328,490 | 437,274 | 191,054 | 28.63 | 6,673 |
| 1973 | 1,543,609.48 | 786,778 | 1,047,331 | 496,278 | 29.42 | 16,869 |
| 1974 | 787,727.65 | 390,870 | 520,312 | 267,416 | 30.23 | 8,846 |
| 1975 | 537,057.47 | 259,238 | 345,089 | 191,968 | 31.04 | 6,185 |
| 1976 | 1,209,334.44 | 567,178 | 755,007 | 454,327 | 31.86 | 14,260 |
| 1977 | 886,699.87 | 403,626 | 537,293 | 349,407 | 32.69 | 10,688 |
| 1978 | 2,129,605.21 | 939,582 | 1,250,739 | 878,866 | 33.53 | 26,211 |
| 1979 | 186,763.41 | 79,748 | 106,158 | 80,605 | 34.38 | 2,345 |
| 1980 | 1,252,497.51 | 517,031 | 688,254 | 564,244 | 35.23 | 16,016 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1981 | 2,186,866.26 | 871,466 | 1,160,065 | 1,026,801 | 36.09 | 28,451 |
| 1982 | 1,304,491.33 | 500,925 | 666,814 | 637,677 | 36.96 | 17,253 |
| 1983 | 1,136,801.10 | 419,821 | 558,851 | 577,950 | 37.84 | 15,274 |
| 1984 | 1,206,533.29 | 427,957 | 569,681 | 636,852 | 38.72 | 16,448 |
| 1985 | 2,321,027.59 | 788,685 | 1,049,870 | 1,271,158 | 39.61 | 32,092 |
| 1986 | 943,103.69 | 306,320 | 407,762 | 535,342 | 40.51 | 13,215 |
| 1987 | 1,341,293.72 | 415,533 | 553,143 | 788,151 | 41.41 | 19,033 |
| 1988 | 993,642.14 | 292,826 | 389,800 | 603,842 | 42.32 | 14,268 |
| 1989 | 1,203,320.98 | 336,088 | 447,389 | 755,932 | 43.24 | 17,482 |
| 1990 | 1,559,492.49 | 411,706 | 548,049 | 1,011,443 | 44.16 | 22,904 |
| 1991 | 2,535,636.97 | 630,613 | 839,450 | 1,696,187 | 45.08 | 37,626 |
| 1992 | 2,953,503.53 | 688,166 | 916,062 | 2,037,442 | 46.02 | 44,273 |
| 1993 | 2,557,712.91 | 555,791 | 739,849 | 1,817,864 | 46.96 | 38,711 |
| 1994 | 2,284,123.31 | 460,708 | 613,278 | 1,670,845 | 47.90 | 34,882 |
| 1995 | 4,984,750.45 | 926,167 | 1,232,881 | 3,751,869 | 48.85 | 76,804 |
| 1996 | 1,677,505.13 | 285,176 | 379,616 | 1,297,889 | 49.80 | 26,062 |
| 1997 | 1,947,098.94 | 300,243 | 399,673 | 1,547,426 | 50.75 | 30,491 |
| 1998 | 1,059,800.15 | 146,464 | 194,968 | 864,832 | 51.71 | 16,725 |
| 1999 | 324,925.99 | 39,641 | 52,769 | 272,157 | 52.68 | 5,166 |
| 2000 | 255,656.78 | 27,048 | 36,005 | 219,652 | 53.65 | 4,094 |
| 2001 | 47,001.00 | 4,216 | 5,612 | 41,389 | 54.62 | 758 |
| 2002 | 28,593.60 | 2,102 | 2,798 | 25,796 | 55.59 | 464 |
| 2003 | 1,190,271.07 | 68,203 | 90,790 | 1,099,481 | 56.56 | 19,439 |
| 2004 | 1,176,909.38 | 48,253 | 64,233 | 1,112,676 | 57.54 | 19,337 |
| 2005 | 1,317,900.32 | 32,552 | 43,332 | 1,274,568 | 58.52 | 21,780 |
| 2006 | 1,372,552.13 | 11,255 | 14,982 | 1,357,570 | 59.51 | 22,812 |
| | 57,558,191.97 | 18,735,982 | 24,903,315 | 32,654,873 | | 756,206 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.2 1.31

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1903 | 690.85 | 667 | 691 | | | |
| 1904 | 15.19 | 15 | 15 | | | |
| 1905 | 22.00 | 21 | 22 | | | |
| 1906 | 2,528.20 | 2,406 | 2,528 | | | |
| 1907 | 4,543.86 | 4,304 | 4,544 | | | |
| 1908 | 77.17 | 73 | 77 | | | |
| 1909 | 4,973.90 | 4,669 | 4,974 | | | |
| 1911 | 1,190.74 | 1,108 | 1,191 | | | |
| 1914 | 13,277.32 | 12,208 | 13,277 | | | |
| 1918 | 213.00 | 193 | 213 | | | |
| 1919 | 4,625.69 | 4,169 | 4,626 | | | |
| 1920 | 2,735.84 | 2,455 | 2,736 | | | |
| 1921 | 1,269.73 | 1,135 | 1,270 | | | |
| 1922 | 37,386.61 | 33,267 | 37,387 | | | |
| 1923 | 6,033.84 | 5,346 | 6,034 | | | |
| 1924 | 84,702.57 | 74,725 | 84,703 | | | |
| 1925 | 11,983.37 | 10,524 | 11,983 | | | |
| 1926 | 5,574.16 | 4,873 | 5,574 | | | |
| 1927 | 94,601.34 | 82,303 | 94,601 | | | |
| 1928 | 42,060.56 | 36,416 | 42,061 | | | |
| 1929 | 40,415.97 | 34,826 | 40,416 | | | |
| 1930 | 58,072.29 | 49,785 | 58,072 | | | |
| 1931 | 17,417.16 | 14,853 | 17,417 | | | |
| 1932 | 4,923.75 | 4,176 | 4,924 | | | |
| 1933 | 7,815.16 | 6,592 | 7,815 | | | |
| 1934 | 1,271.29 | 1,066 | 1,271 | | | |
| 1935 | 150,727.30 | 125,661 | 150,727 | | | |
| 1936 | 768.61 | 637 | 769 | | | |
| 1937 | 19,130.52 | 15,744 | 19,131 | | | |
| 1938 | 38,283.58 | 31,297 | 38,284 | | | |
| 1939 | 1,803.75 | 1,464 | 1,804 | | | |
| 1940 | 22,685.68 | 18,278 | 22,686 | | | |
| 1941 | 28,766.88 | 22,999 | 28,767 | | | |
| 1942 | 5,190.68 | 4,116 | 5,191 | | | |
| 1943 | 5,818.34 | 4,575 | 5,818 | | | |
| 1944 | 1,311.66 | 1,022 | 1,312 | | | |
| 1945 | 261.29 | 202 | 261 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1946 | 13,548.50 | 10,362 | 13,549 | | | |
| 1947 | 66,557.28 | 50,397 | 66,557 | | | |
| 1948 | 25,396.14 | 19,029 | 25,396 | | | |
| 1949 | 153,879.72 | 114,056 | 153,880 | | | |
| 1950 | 118,075.02 | 86,525 | 118,047 | 28 | 16.03 | 2 |
| 1951 | 55,853.50 | 40,449 | 55,185 | 669 | 16.55 | 40 |
| 1952 | 29,605.72 | 21,177 | 28,892 | 714 | 17.08 | 42 |
| 1953 | 97,947.77 | 69,181 | 94,384 | 3,564 | 17.62 | 202 |
| 1954 | 112,055.82 | 78,103 | 106,557 | 5,499 | 18.18 | 302 |
| 1955 | 86,052.95 | 59,161 | 80,714 | 5,339 | 18.75 | 285 |
| 1956 | 118,940.29 | 80,606 | 109,972 | 8,968 | 19.34 | 464 |
| 1957 | 36,170.06 | 24,154 | 32,954 | 3,216 | 19.93 | 161 |
| 1958 | 55,029.62 | 36,193 | 49,379 | 5,651 | 20.54 | 275 |
| 1959 | 140,004.28 | 90,625 | 123,641 | 16,363 | 21.16 | 773 |
| 1960 | 10,580.94 | 6,738 | 9,193 | 1,388 | 21.79 | 64 |
| 1961 | 1,479.59 | 926 | 1,263 | 217 | 22.44 | 10 |
| 1962 | 21,100.91 | 12,981 | 17,710 | 3,391 | 23.09 | 147 |
| 1963 | 105,085.80 | 63,472 | 86,596 | 18,490 | 23.76 | 778 |
| 1964 | 32,118.08 | 19,040 | 25,976 | 6,142 | 24.43 | 251 |
| 1965 | 110,528.60 | 64,272 | 87,687 | 22,842 | 25.11 | 910 |
| 1966 | 142,013.66 | 80,919 | 110,399 | 31,615 | 25.81 | 1,225 |
| 1967 | 455,324.77 | 254,162 | 346,756 | 108,569 | 26.51 | 4,095 |
| 1968 | 346,629.68 | 189,329 | 258,304 | 88,326 | 27.23 | 3,244 |
| 1969 | 345,827.30 | 184,741 | 252,044 | 93,783 | 27.95 | 3,355 |
| 1970 | 368,089.27 | 192,143 | 262,143 | 105,946 | 28.68 | 3,694 |
| 1971 | 549,702.40 | 280,183 | 382,257 | 167,445 | 29.42 | 5,692 |
| 1972 | 441,410.53 | 219,469 | 299,424 | 141,987 | 30.17 | 4,706 |
| 1973 | 1,014,271.05 | 491,617 | 670,719 | 343,552 | 30.92 | 11,111 |
| 1974 | 635,191.31 | 299,683 | 408,861 | 226,330 | 31.69 | 7,142 |
| 1975 | 1,232,257.86 | 565,606 | 771,663 | 460,595 | 32.46 | 14,190 |
| 1976 | 520,961.17 | 232,349 | 316,997 | 203,964 | 33.24 | 6,136 |
| 1977 | 441,531.28 | 191,095 | 260,713 | 180,818 | 34.03 | 5,313 |
| 1978 | 499,493.44 | 209,637 | 286,010 | 213,483 | 34.82 | 6,131 |
| 1979 | 1,159,707.07 | 471,073 | 642,691 | 517,016 | 35.63 | 14,511 |
| 1980 | 696,361.52 | 273,461 | 373,086 | 323,276 | 36.44 | 8,871 |
| 1981 | 453,458.77 | 171,952 | 234,596 | 218,863 | 37.25 | 5,876 |
| 1982 | 387,466.16 | 141,541 | 193,106 | 194,360 | 38.08 | 5,104 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1983 | 353,991.43 | 124,428 | 169,759 | 184,232 | 38.91 | 4,735 |
| 1984 | 599,890.81 | 202,583 | 276,386 | 323,505 | 39.74 | 8,141 |
| 1985 | 502,991.46 | 162,718 | 221,998 | 280,993 | 40.59 | 6,923 |
| 1986 | 502,338.11 | 155,373 | 211,977 | 290,361 | 41.44 | 7,007 |
| 1987 | 499,424.02 | 147,330 | 201,004 | 298,420 | 42.30 | 7,055 |
| 1988 | 190,463.56 | 53,463 | 72,940 | 117,524 | 43.16 | 2,723 |
| 1989 | 273,368.03 | 72,771 | 99,282 | 174,086 | 44.03 | 3,954 |
| 1990 | 917,164.37 | 230,850 | 314,952 | 602,212 | 44.90 | 13,412 |
| 1991 | 401,296.21 | 95,107 | 129,756 | 271,540 | 45.78 | 5,931 |
| 1992 | 1,402,762.30 | 311,694 | 425,248 | 977,514 | 46.67 | 20,945 |
| 1993 | 2,038,892.78 | 422,662 | 576,643 | 1,462,250 | 47.56 | 30,745 |
| 1994 | 1,209,366.67 | 232,803 | 317,616 | 891,751 | 48.45 | 18,406 |
| 1995 | 714,743.52 | 126,867 | 173,086 | 541,658 | 49.35 | 10,976 |
| 1996 | 484,786.41 | 78,681 | 107,345 | 377,441 | 50.26 | 7,510 |
| 1997 | 623,374.96 | 91,761 | 125,191 | 498,184 | 51.17 | 9,736 |
| 1998 | 104,163.58 | 13,750 | 18,759 | 85,405 | 52.08 | 1,640 |
| 1999 | 229,574.20 | 26,791 | 36,551 | 193,023 | 53.00 | 3,642 |
| 2000 | 758,253.28 | 76,811 | 104,794 | 653,459 | 53.92 | 12,119 |
| 2001 | 154,539.42 | 13,259 | 18,089 | 136,450 | 54.85 | 2,488 |
| 2002 | 104,378.67 | 7,359 | 10,040 | 94,339 | 55.77 | 1,692 |
| 2003 | 193,982.12 | 10,630 | 14,503 | 179,479 | 56.71 | 3,165 |
| 2004 | 863,946.23 | 33,953 | 46,323 | 817,623 | 57.64 | 14,185 |
| 2005 | 290,020.10 | 6,873 | 9,377 | 280,643 | 58.58 | 4,791 |
| 2006 | 270,962.83 | 2,114 | 2,884 | 268,079 | 59.53 | 4,503 |
| | 25,487,552.75 | 8,715,208 | 11,764,976 | 13,722,580 | | 321,526 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.7 1.26

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1913 | 1,898.76 | 1,899 | 1,899 | | | |
| 1914 | 7,602.72 | 7,603 | 7,603 | | | |
| 1915 | 209.92 | 210 | 210 | | | |
| 1916 | 120.28 | 120 | 120 | | | |
| 1917 | 287.37 | 287 | 287 | | | |
| 1918 | 242.69 | 242 | 243 | | | |
| 1919 | 11,070.30 | 10,971 | 11,070 | | | |
| 1920 | 2,224.77 | 2,193 | 2,225 | | | |
| 1921 | 10,413.12 | 10,209 | 10,413 | | | |
| 1922 | 91,394.42 | 89,110 | 91,394 | | | |
| 1923 | 52,664.30 | 51,053 | 52,664 | | | |
| 1924 | 82,074.13 | 79,119 | 82,074 | | | |
| 1925 | 48,245.73 | 46,224 | 48,246 | | | |
| 1926 | 86,321.55 | 82,221 | 86,322 | | | |
| 1927 | 178,328.74 | 168,824 | 178,329 | | | |
| 1928 | 109,185.69 | 102,700 | 109,186 | | | |
| 1929 | 121,701.43 | 113,766 | 121,701 | | | |
| 1930 | 148,660.45 | 138,061 | 148,660 | | | |
| 1931 | 33,990.63 | 31,363 | 33,991 | | | |
| 1932 | 7,713.87 | 7,071 | 7,714 | | | |
| 1933 | 93,252.23 | 84,915 | 93,252 | | | |
| 1934 | 3,969.00 | 3,590 | 3,969 | | | |
| 1935 | 756,024.71 | 679,288 | 756,025 | | | |
| 1936 | 50,364.15 | 44,950 | 50,364 | | | |
| 1937 | 83,346.75 | 73,887 | 83,347 | | | |
| 1938 | 192,320.57 | 169,281 | 192,321 | | | |
| 1939 | 15,309.86 | 13,384 | 15,310 | | | |
| 1940 | 15,904.28 | 13,803 | 15,904 | | | |
| 1941 | 174,440.42 | 150,280 | 174,440 | | | |
| 1942 | 43,303.63 | 37,033 | 43,132 | 172 | 6.95 | 25 |
| 1943 | 7,263.87 | 6,163 | 7,178 | 86 | 7.27 | 12 |
| 1944 | 7,556.99 | 6,362 | 7,410 | 147 | 7.59 | 19 |
| 1945 | 10,619.00 | 8,869 | 10,330 | 289 | 7.91 | 37 |
| 1946 | 263,860.29 | 218,503 | 254,486 | 9,374 | 8.25 | 1,136 |
| 1947 | 269,524.83 | 221,280 | 257,720 | 11,805 | 8.59 | 1,374 |
| 1948 | 271,664.29 | 221,053 | 257,456 | 14,208 | 8.94 | 1,589 |
| 1949 | 745,265.20 | 600,833 | 699,777 | 45,488 | 9.30 | 4,891 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1950 | 792,722.31 | 632,989 | 737,228 | 55,494 | 9.67 | 5,739 |
| 1951 | 799,701.61 | 632,244 | 736,361 | 63,341 | 10.05 | 6,303 |
| 1952 | 160,640.30 | 125,701 | 146,401 | 14,239 | 10.44 | 1,364 |
| 1953 | 661,696.92 | 512,153 | 596,493 | 65,204 | 10.85 | 6,010 |
| 1954 | 643,171.38 | 492,283 | 573,351 | 69,820 | 11.26 | 6,201 |
| 1955 | 493,931.07 | 373,659 | 435,193 | 58,738 | 11.69 | 5,025 |
| 1956 | 311,520.77 | 232,799 | 271,136 | 40,385 | 12.13 | 3,329 |
| 1957 | 445,312.14 | 328,596 | 382,709 | 62,603 | 12.58 | 4,976 |
| 1958 | 291,454.59 | 212,266 | 247,222 | 44,233 | 13.04 | 3,392 |
| 1959 | 541,676.11 | 389,086 | 453,160 | 88,516 | 13.52 | 6,547 |
| 1960 | 441,433.77 | 312,579 | 364,054 | 77,380 | 14.01 | 5,523 |
| 1961 | 232,633.75 | 162,309 | 189,038 | 43,596 | 14.51 | 3,005 |
| 1962 | 346,342.66 | 237,972 | 277,161 | 69,182 | 15.02 | 4,606 |
| 1963 | 471,937.08 | 319,124 | 371,677 | 100,260 | 15.54 | 6,452 |
| 1964 | 514,516.24 | 342,153 | 398,498 | 116,018 | 16.08 | 7,215 |
| 1965 | 987,674.54 | 645,445 | 751,736 | 235,939 | 16.63 | 14,188 |
| 1966 | 996,651.23 | 639,750 | 745,103 | 251,548 | 17.19 | 14,633 |
| 1967 | 3,679,347.49 | 2,317,253 | 2,698,854 | 980,493 | 17.77 | 55,177 |
| 1968 | 3,497,133.26 | 2,160,179 | 2,515,913 | 981,220 | 18.35 | 53,472 |
| 1969 | 3,329,998.67 | 2,015,315 | 2,347,193 | 982,806 | 18.95 | 51,863 |
| 1970 | 2,135,559.56 | 1,265,319 | 1,473,689 | 661,871 | 19.56 | 33,838 |
| 1971 | 4,043,407.29 | 2,343,559 | 2,729,492 | 1,313,915 | 20.18 | 65,110 |
| 1972 | 4,970,430.38 | 2,815,749 | 3,279,442 | 1,690,988 | 20.81 | 81,258 |
| 1973 | 6,145,211.47 | 3,398,916 | 3,958,643 | 2,186,568 | 21.45 | 101,938 |
| 1974 | 5,098,401.06 | 2,750,078 | 3,202,956 | 1,895,445 | 22.11 | 85,728 |
| 1975 | 6,731,673.31 | 3,538,167 | 4,120,826 | 2,610,847 | 22.77 | 114,662 |
| 1976 | 2,445,060.09 | 1,251,137 | 1,457,172 | 987,888 | 23.44 | 42,145 |
| 1977 | 6,998,065.00 | 3,480,138 | 4,053,241 | 2,944,824 | 24.13 | 122,040 |
| 1978 | 3,273,415.08 | 1,580,732 | 1,841,044 | 1,432,371 | 24.82 | 57,710 |
| 1979 | 6,329,157.90 | 2,963,945 | 3,452,042 | 2,877,116 | 25.52 | 112,740 |
| 1980 | 6,206,853.06 | 2,814,808 | 3,278,346 | 2,928,507 | 26.23 | 111,647 |
| 1981 | 3,657,081.19 | 1,602,899 | 1,866,862 | 1,790,219 | 26.96 | 66,403 |
| 1982 | 2,110,877.84 | 893,112 | 1,040,188 | 1,070,690 | 27.69 | 38,667 |
| 1983 | 1,504,671.26 | 613,454 | 714,476 | 790,195 | 28.43 | 27,794 |
| 1984 | 3,901,227.96 | 1,529,671 | 1,781,574 | 2,119,654 | 29.18 | 72,641 |
| 1985 | 2,868,015.00 | 1,079,808 | 1,257,629 | 1,610,386 | 29.93 | 53,805 |
| 1986 | 2,893,290.78 | 1,042,742 | 1,214,459 | 1,678,832 | 30.70 | 54,685 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 4,623,419.60 | 1,592,306 | 1,854,524 | 2,768,896 | 31.47 | 87,985 |
| 1988 | 3,613,073.26 | 1,184,727 | 1,379,826 | 2,233,247 | 32.26 | 69,227 |
| 1989 | 5,796,079.71 | 1,805,479 | 2,102,802 | 3,693,278 | 33.05 | 111,748 |
| 1990 | 8,507,242.02 | 2,507,935 | 2,920,937 | 5,586,305 | 33.85 | 165,031 |
| 1991 | 6,952,181.18 | 1,933,402 | 2,251,791 | 4,700,390 | 34.65 | 135,653 |
| 1992 | 16,008,929.97 | 4,181,533 | 4,870,141 | 11,138,789 | 35.46 | 314,123 |
| 1993 | 10,675,443.28 | 2,606,943 | 3,036,250 | 7,639,193 | 36.28 | 210,562 |
| 1994 | 7,580,193.86 | 1,719,946 | 2,003,184 | 5,577,010 | 37.11 | 150,283 |
| 1995 | 10,429,145.86 | 2,183,863 | 2,543,498 | 7,885,648 | 37.95 | 207,790 |
| 1996 | 7,371,206.87 | 1,414,535 | 1,647,478 | 5,723,729 | 38.79 | 147,557 |
| 1997 | 6,711,796.86 | 1,169,195 | 1,361,736 | 5,350,061 | 39.64 | 134,966 |
| 1998 | 6,126,620.29 | 958,816 | 1,116,712 | 5,009,908 | 40.49 | 123,732 |
| 1999 | 6,602,060.53 | 914,385 | 1,064,964 | 5,537,097 | 41.35 | 133,908 |
| 2000 | 7,974,330.12 | 960,109 | 1,118,218 | 6,856,112 | 42.22 | 162,390 |
| 2001 | 6,000,476.37 | 613,849 | 714,936 | 5,285,540 | 43.09 | 122,663 |
| 2002 | 5,987,183.43 | 502,923 | 585,743 | 5,401,440 | 43.97 | 122,844 |
| 2003 | 2,682,860.62 | 175,459 | 204,353 | 2,478,508 | 44.86 | 55,250 |
| 2004 | 7,158,606.03 | 335,739 | 391,028 | 6,767,578 | 45.75 | 147,925 |
| 2005 | 7,225,658.48 | 203,041 | 236,478 | 6,989,180 | 46.65 | 149,822 |
| 2006 | 6,781,029.57 | 63,742 | 74,239 | 6,706,791 | 47.55 | 141,047 |
| | 239,757,772.97 | 78,572,736 | 91,356,172 | 148,401,600 | | 4,411,420 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.6 1.84

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1910 | 43,946.36 | 43,089 | 43,946 | | | |
| 1913 | 844.85 | 818 | 845 | | | |
| 1914 | 50,788.10 | 48,985 | 50,788 | | | |
| 1916 | 1,510.79 | 1,445 | 1,511 | | | |
| 1917 | 107.57 | 102 | 108 | | | |
| 1918 | 158.11 | 150 | 158 | | | |
| 1919 | 1,036.95 | 978 | 1,037 | | | |
| 1920 | 16.84 | 16 | 17 | | | |
| 1921 | 130.13 | 122 | 130 | | | |
| 1922 | 129.37 | 120 | 129 | | | |
| 1923 | 61,881.31 | 57,321 | 61,881 | | | |
| 1924 | 5,457.80 | 5,033 | 5,458 | | | |
| 1925 | 16,598.86 | 15,234 | 16,599 | | | |
| 1926 | 7,344.95 | 6,710 | 7,345 | | | |
| 1927 | 4,422.02 | 4,021 | 4,422 | | | |
| 1928 | 8,333.34 | 7,540 | 8,333 | | | |
| 1929 | 1,124.23 | 1,012 | 1,124 | | | |
| 1931 | 1,562.67 | 1,393 | 1,563 | | | |
| 1932 | 8,878.64 | 7,873 | 8,879 | | | |
| 1933 | 2,413.40 | 2,128 | 2,413 | | | |
| 1934 | 124.86 | 110 | 125 | | | |
| 1935 | 1,709.39 | 1,490 | 1,709 | | | |
| 1936 | 324.54 | 281 | 325 | | | |
| 1937 | 1,050.43 | 905 | 1,050 | | | |
| 1938 | 392.33 | 336 | 392 | | | |
| 1939 | 1,107.75 | 941 | 1,108 | | | |
| 1940 | 799.59 | 675 | 800 | | | |
| 1941 | 2,665.05 | 2,231 | 2,665 | | | |
| 1942 | 1,056.91 | 878 | 1,057 | | | |
| 1943 | 132.69 | 109 | 132 | 1 | 10.56 | |
| 1944 | 320.06 | 261 | 317 | 3 | 10.98 | |
| 1945 | 59.46 | 48 | 58 | 1 | 11.42 | |
| 1946 | 272.06 | 218 | 265 | 7 | 11.87 | 1 |
| 1947 | 136.64 | 109 | 132 | 5 | 12.34 | |
| 1948 | 84.66 | 67 | 81 | 4 | 12.83 | |
| 1949 | 21,003.28 | 16,336 | 19,821 | 1,182 | 13.33 | 89 |
| 1950 | 1,558.47 | 1,199 | 1,455 | 103 | 13.85 | 7 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1951 | 6,050.00 | 4,600 | 5,581 | 469 | 14.38 | 33 |
| 1952 | 5,104.42 | 3,834 | 4,652 | 452 | 14.93 | 30 |
| 1953 | 268.46 | 199 | 241 | 27 | 15.49 | 2 |
| 1954 | 393.27 | 288 | 349 | 44 | 16.07 | 3 |
| 1955 | 163.00 | 118 | 143 | 20 | 16.66 | 1 |
| 1956 | 3,066.88 | 2,184 | 2,650 | 417 | 17.27 | 24 |
| 1957 | 2,122.35 | 1,489 | 1,807 | 315 | 17.89 | 18 |
| 1959 | 1,798.03 | 1,223 | 1,484 | 314 | 19.18 | 16 |
| 1960 | 141.57 | 95 | 115 | 27 | 19.84 | 1 |
| 1961 | 6,820.37 | 4,489 | 5,447 | 1,373 | 20.51 | 67 |
| 1962 | 1,466.06 | 948 | 1,150 | 316 | 21.19 | 15 |
| 1963 | 2,058.08 | 1,307 | 1,586 | 472 | 21.89 | 22 |
| 1964 | 1,066.30 | 665 | 807 | 259 | 22.60 | 11 |
| 1965 | 680.91 | 416 | 505 | 176 | 23.32 | 8 |
| 1967 | 69,319.17 | 40,676 | 49,354 | 19,965 | 24.79 | 805 |
| 1968 | 548.05 | 315 | 382 | 166 | 25.53 | 7 |
| 1969 | 3,678.30 | 2,066 | 2,507 | 1,171 | 26.29 | 45 |
| 1970 | 8,592.28 | 4,717 | 5,723 | 2,869 | 27.06 | 106 |
| 1971 | 6,591.76 | 3,533 | 4,287 | 2,305 | 27.84 | 83 |
| 1978 | 89,680.62 | 39,567 | 48,008 | 41,673 | 33.53 | 1,243 |
| 1980 | 11,907.48 | 4,915 | 5,964 | 5,943 | 35.23 | 169 |
| 1983 | 170,423.08 | 62,937 | 76,364 | 94,059 | 37.84 | 2,486 |
| 1985 | 19,239.86 | 6,538 | 7,933 | 11,307 | 39.61 | 285 |
| 1987 | 167,402.43 | 51,861 | 62,925 | 104,477 | 41.41 | 2,523 |
| 1988 | 250,583.81 | 73,847 | 89,601 | 160,983 | 42.32 | 3,804 |
| 1989 | 364,455.79 | 101,793 | 123,509 | 240,947 | 43.24 | 5,572 |
| 1990 | 1,323,204.37 | 349,326 | 423,850 | 899,354 | 44.16 | 20,366 |
| 1991 | 657,915.46 | 163,624 | 198,531 | 459,384 | 45.08 | 10,190 |
| 1992 | 1,047,249.55 | 244,009 | 296,065 | 751,185 | 46.02 | 16,323 |
| 1993 | 1,360,824.96 | 295,707 | 358,792 | 1,002,033 | 46.96 | 21,338 |
| 1994 | 1,692,653.76 | 341,408 | 414,243 | 1,278,411 | 47.90 | 26,689 |
| 1995 | 1,034,453.58 | 192,201 | 233,204 | 801,250 | 48.85 | 16,402 |
| 1996 | 1,482,313.48 | 251,993 | 305,752 | 1,176,561 | 49.80 | 23,626 |
| 1997 | 2,025,820.89 | 312,382 | 379,024 | 1,646,797 | 50.75 | 32,449 |
| 1998 | 2,731,280.78 | 377,463 | 457,990 | 2,273,291 | 51.71 | 43,962 |
| 1999 | 1,926,513.50 | 235,035 | 285,177 | 1,641,337 | 52.68 | 31,157 |
| 2000 | 493,390.30 | 52,201 | 63,337 | 430,053 | 53.65 | 8,016 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 1,241,419.36 | 111,355 | 135,111 | 1,106,308 | 54.62 | 20,255 |
| 2002 | 293,610.35 | 21,580 | 26,184 | 267,426 | 55.59 | 4,811 |
| 2004 | 22,198.60 | 910 | 1,104 | 21,095 | 57.54 | 367 |
| | 18,775,955.73 | 3,594,098 | 4,329,616 | 14,446,337 | | 293,427 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 49.2 | 1.56 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1908 | 0.12 | | | | | |
| 1909 | 36.24 | 36 | 36 | | | |
| 1913 | 323.45 | 323 | 323 | | | |
| 1914 | 40.62 | 41 | 41 | | | |
| 1915 | 389.11 | 389 | 389 | | | |
| 1916 | 3,034.26 | 3,034 | 3,034 | | | |
| 1917 | 5,270.32 | 5,270 | 5,270 | | | |
| 1918 | 5,371.29 | 5,371 | 5,371 | | | |
| 1919 | 379.34 | 379 | 379 | | | |
| 1920 | 1,325.01 | 1,325 | 1,325 | | | |
| 1921 | 607.45 | 607 | 607 | | | |
| 1922 | 6,904.66 | 6,905 | 6,905 | | | |
| 1923 | 21,659.92 | 21,660 | 21,660 | | | |
| 1924 | 29,261.49 | 29,261 | 29,261 | | | |
| 1925 | 13,814.52 | 13,815 | 13,815 | | | |
| 1926 | 27,157.33 | 27,157 | 27,157 | | | |
| 1927 | 57,929.26 | 57,564 | 57,929 | | | |
| 1928 | 61,198.91 | 60,067 | 61,199 | | | |
| 1929 | 42,572.35 | 41,261 | 42,572 | | | |
| 1930 | 71,554.02 | 68,513 | 71,554 | | | |
| 1931 | 28,438.92 | 26,889 | 28,439 | | | |
| 1932 | 11,251.11 | 10,509 | 11,251 | | | |
| 1933 | 13,670.21 | 12,611 | 13,670 | | | |
| 1934 | 14,248.98 | 12,984 | 14,249 | | | |
| 1935 | 16,091.97 | 14,486 | 16,092 | | | |
| 1936 | 2,431,415.37 | 2,162,744 | 2,431,415 | | | |
| 1937 | 295,757.71 | 259,971 | 295,758 | | | |
| 1938 | 148,391.86 | 128,878 | 148,392 | | | |
| 1939 | 179,782.19 | 154,289 | 179,782 | | | |
| 1940 | 207,277.22 | 175,813 | 207,277 | | | |
| 1941 | 297,078.23 | 249,011 | 297,078 | | | |
| 1942 | 154,572.20 | 128,017 | 154,572 | | | |
| 1943 | 254,078.89 | 207,887 | 251,768 | 2,311 | 7.27 | 318 |
| 1944 | 935,998.84 | 756,474 | 916,152 | 19,847 | 7.67 | 2,588 |
| 1945 | 560,229.05 | 447,343 | 541,769 | 18,460 | 8.06 | 2,290 |
| 1946 | 984,198.17 | 776,040 | 939,848 | 44,350 | 8.46 | 5,242 |
| 1947 | 1,140,833.50 | 888,367 | 1,075,885 | 64,949 | 8.85 | 7,339 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1948 | 541,510.17 | 416,259 | 504,124 | 37,386 | 9.25 | 4,042 |
| 1949 | 418,756.94 | 317,711 | 384,774 | 33,983 | 9.65 | 3,522 |
| 1950 | 460,384.13 | 344,598 | 417,336 | 43,048 | 10.06 | 4,279 |
| 1951 | 681,742.58 | 503,467 | 609,740 | 72,003 | 10.46 | 6,884 |
| 1952 | 920,624.42 | 670,399 | 811,908 | 108,716 | 10.87 | 10,001 |
| 1953 | 813,593.51 | 584,160 | 707,465 | 106,129 | 11.28 | 9,409 |
| 1954 | 809,811.51 | 573,104 | 694,076 | 115,736 | 11.69 | 9,900 |
| 1955 | 1,420,191.17 | 990,157 | 1,199,161 | 221,030 | 12.11 | 18,252 |
| 1956 | 1,406,987.83 | 966,179 | 1,170,122 | 236,866 | 12.53 | 18,904 |
| 1957 | 1,332,694.20 | 900,901 | 1,091,065 | 241,629 | 12.96 | 18,644 |
| 1958 | 1,183,206.20 | 787,069 | 953,205 | 230,001 | 13.39 | 17,177 |
| 1959 | 1,728,196.38 | 1,130,586 | 1,369,232 | 358,964 | 13.83 | 25,955 |
| 1960 | 1,641,179.71 | 1,055,607 | 1,278,426 | 362,754 | 14.27 | 25,421 |
| 1961 | 1,864,026.33 | 1,178,065 | 1,426,733 | 437,293 | 14.72 | 29,707 |
| 1962 | 1,834,523.92 | 1,138,689 | 1,379,045 | 455,479 | 15.17 | 30,025 |
| 1963 | 2,663,291.96 | 1,622,477 | 1,964,952 | 698,340 | 15.63 | 44,679 |
| 1964 | 2,762,554.37 | 1,651,179 | 1,999,712 | 762,842 | 16.09 | 47,411 |
| 1965 | 3,252,918.43 | 1,906,210 | 2,308,576 | 944,342 | 16.56 | 57,025 |
| 1966 | 3,465,238.78 | 1,989,740 | 2,409,737 | 1,055,502 | 17.03 | 61,979 |
| 1967 | 4,248,566.28 | 2,388,544 | 2,892,722 | 1,355,844 | 17.51 | 77,433 |
| 1968 | 4,374,061.60 | 2,405,734 | 2,913,540 | 1,460,522 | 18.00 | 81,140 |
| 1969 | 6,080,592.25 | 3,269,534 | 3,959,672 | 2,120,920 | 18.49 | 114,706 |
| 1970 | 5,524,697.50 | 2,903,229 | 3,516,047 | 2,008,651 | 18.98 | 105,830 |
| 1971 | 6,128,678.62 | 3,142,174 | 3,805,429 | 2,323,250 | 19.49 | 119,202 |
| 1972 | 8,379,366.28 | 4,189,683 | 5,074,048 | 3,305,318 | 20.00 | 165,266 |
| 1973 | 13,700,497.71 | 6,674,882 | 8,083,827 | 5,616,671 | 20.51 | 273,850 |
| 1974 | 10,729,873.10 | 5,088,106 | 6,162,111 | 4,567,762 | 21.03 | 217,202 |
| 1975 | 11,518,900.78 | 5,310,213 | 6,431,101 | 5,087,800 | 21.56 | 235,983 |
| 1976 | 12,902,161.19 | 5,776,298 | 6,995,568 | 5,906,593 | 22.09 | 267,388 |
| 1977 | 12,644,166.99 | 5,493,891 | 6,653,550 | 5,990,617 | 22.62 | 264,837 |
| 1978 | 13,563,056.62 | 5,705,978 | 6,910,405 | 6,652,652 | 23.17 | 287,124 |
| 1979 | 13,337,561.16 | 5,431,055 | 6,577,451 | 6,760,110 | 23.71 | 285,116 |
| 1980 | 13,166,560.41 | 5,181,042 | 6,274,664 | 6,891,896 | 24.26 | 284,085 |
| 1981 | 11,498,490.24 | 4,363,677 | 5,284,769 | 6,213,721 | 24.82 | 250,351 |
| 1982 | 11,231,441.03 | 4,105,092 | 4,971,601 | 6,259,840 | 25.38 | 246,645 |
| 1983 | 11,054,026.94 | 3,882,174 | 4,701,629 | 6,352,398 | 25.95 | 244,794 |
| 1984 | 14,312,279.00 | 4,823,238 | 5,841,335 | 8,470,944 | 26.52 | 319,417 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1985 | 14,913,852.13 | 4,812,700 | 5,828,572 | 9,085,280 | 27.09 | 335,374 |
| 1986 | 17,191,711.93 | 5,298,486 | 6,416,899 | 10,774,813 | 27.67 | 389,404 |
| 1987 | 18,358,869.01 | 5,392,000 | 6,530,152 | 11,828,717 | 28.25 | 418,716 |
| 1988 | 17,093,820.69 | 4,772,595 | 5,780,002 | 11,313,819 | 28.83 | 392,432 |
| 1989 | 17,182,142.36 | 4,544,677 | 5,503,975 | 11,678,167 | 29.42 | 396,947 |
| 1990 | 18,551,853.46 | 4,632,398 | 5,610,212 | 12,941,641 | 30.01 | 431,244 |
| 1991 | 19,814,171.87 | 4,656,330 | 5,639,195 | 14,174,977 | 30.60 | 463,235 |
| 1992 | 18,959,386.18 | 4,174,857 | 5,056,092 | 13,903,294 | 31.19 | 445,761 |
| 1993 | 21,355,009.51 | 4,382,048 | 5,307,018 | 16,047,992 | 31.79 | 504,813 |
| 1994 | 20,631,143.79 | 3,924,044 | 4,752,337 | 15,878,807 | 32.39 | 490,238 |
| 1995 | 21,536,969.11 | 3,773,277 | 4,569,746 | 16,967,223 | 32.99 | 514,314 |
| 1996 | 16,733,541.13 | 2,680,713 | 3,246,562 | 13,486,979 | 33.59 | 401,518 |
| 1997 | 18,138,857.74 | 2,633,762 | 3,189,701 | 14,949,157 | 34.19 | 437,238 |
| 1998 | 16,794,657.51 | 2,186,664 | 2,648,228 | 14,146,430 | 34.79 | 406,623 |
| 1999 | 23,354,901.62 | 2,685,814 | 3,252,740 | 20,102,162 | 35.40 | 567,858 |
| 2000 | 24,826,515.35 | 2,482,652 | 3,006,694 | 21,819,821 | 36.00 | 606,106 |
| 2001 | 21,836,171.50 | 1,849,524 | 2,239,924 | 19,596,248 | 36.61 | 535,270 |
| 2002 | 30,561,063.93 | 2,123,994 | 2,572,330 | 27,988,734 | 37.22 | 751,981 |
| 2003 | 24,372,768.29 | 1,316,129 | 1,593,940 | 22,778,828 | 37.84 | 601,977 |
| 2004 | 24,055,000.22 | 930,929 | 1,127,431 | 22,927,569 | 38.45 | 596,296 |
| 2005 | 23,834,133.32 | 552,952 | 669,670 | 23,164,463 | 39.07 | 592,896 |
| 2006 | 32,621,825.38 | 251,188 | 304,209 | 32,317,616 | 39.69 | 814,251 |
| | 684,336,920.36 | 175,674,125 | 212,446,711 | 471,890,206 | | 15,395,854 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.7 2.25

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1995 | 200,615.64 | 46,142 | 41,931 | 158,685 | 38.50 | 4,122 |
| 2000 | 501.02 | 65 | 59 | 442 | 43.50 | 10 |
| 2001 | 9,302.74 | 1,023 | 930 | 8,373 | 44.50 | 188 |
| 2002 | 0.53 | | | 1 | 45.50 | |
| | 210,419.93 | 47,230 | 42,920 | 167,501 | | 4,320 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 38.8 | 2.05 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1908 | 924.88 | 914 | 925 | | | |
| 1928 | 24,444.40 | 22,117 | 24,444 | | | |
| 1936 | 246,881.44 | 213,972 | 246,881 | | | |
| 1937 | 85,966.22 | 74,034 | 85,966 | | | |
| 1938 | 19,613.47 | 16,779 | 19,613 | | | |
| 1939 | 6,212.01 | 5,278 | 6,212 | | | |
| 1940 | 17,000.78 | 14,344 | 17,001 | | | |
| 1941 | 63,754.35 | 53,382 | 63,754 | | | |
| 1942 | 65,021.97 | 54,020 | 65,022 | | | |
| 1944 | 58,552.14 | 47,837 | 58,552 | | | |
| 1945 | 68,536.62 | 55,494 | 68,537 | | | |
| 1946 | 271,369.92 | 217,693 | 271,370 | | | |
| 1947 | 502,231.07 | 398,922 | 502,231 | | | |
| 1948 | 306,781.95 | 241,192 | 306,782 | | | |
| 1949 | 222,335.08 | 172,932 | 222,335 | | | |
| 1951 | 449,054.12 | 341,416 | 449,054 | | | |
| 1952 | 256,046.99 | 192,342 | 256,047 | | | |
| 1953 | 500,864.54 | 371,541 | 500,865 | | | |
| 1955 | 431,555.16 | 311,712 | 431,555 | | | |
| 1957 | 413,547.68 | 290,228 | 405,591 | 7,957 | 17.89 | 445 |
| 1958 | 523,266.62 | 361,682 | 505,447 | 17,820 | 18.53 | 962 |
| 1961 | 237,391.76 | 156,251 | 218,359 | 19,033 | 20.51 | 928 |
| 1962 | 183,028.99 | 118,383 | 165,439 | 17,590 | 21.19 | 830 |
| 1963 | 50,472.27 | 32,060 | 44,804 | 5,668 | 21.89 | 259 |
| 1964 | 78,099.07 | 48,679 | 68,028 | 10,071 | 22.60 | 446 |
| 1965 | 108,456.62 | 66,300 | 92,654 | 15,803 | 23.32 | 678 |
| 1966 | 83,288.33 | 49,906 | 69,743 | 13,545 | 24.05 | 563 |
| 1967 | 201,953.00 | 118,506 | 165,611 | 36,342 | 24.79 | 1,466 |
| 1968 | 58,392.66 | 33,547 | 46,882 | 11,511 | 25.53 | 451 |
| 1969 | 225,830.97 | 126,872 | 177,302 | 48,529 | 26.29 | 1,846 |
| 1970 | 133,022.86 | 73,030 | 102,059 | 30,964 | 27.06 | 1,144 |
| 1971 | 277,176.16 | 148,566 | 207,619 | 69,557 | 27.84 | 2,498 |
| 1972 | 358,210.45 | 187,272 | 261,711 | 96,499 | 28.63 | 3,371 |
| 1973 | 305,129.71 | 155,525 | 217,345 | 87,785 | 29.42 | 2,984 |
| 1974 | 242,123.04 | 120,141 | 167,896 | 74,227 | 30.23 | 2,455 |
| 1975 | 415,090.26 | 200,364 | 280,007 | 135,083 | 31.04 | 4,352 |
| 1976 | 271,777.17 | 127,463 | 178,128 | 93,649 | 31.86 | 2,939 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1977 | 552,361.30 | 251,435 | 351,378 | 200,983 | 32.69 | 6,148 |
| 1978 | 218,585.94 | 96,440 | 134,774 | 83,812 | 33.53 | 2,500 |
| 1979 | 727,938.60 | 310,830 | 434,381 | 293,558 | 34.38 | 8,539 |
| 1980 | 997,935.73 | 411,948 | 575,693 | 422,243 | 35.23 | 11,985 |
| 1981 | 877,895.59 | 349,841 | 488,899 | 388,997 | 36.09 | 10,779 |
| 1982 | 764,207.25 | 293,456 | 410,102 | 354,105 | 36.96 | 9,581 |
| 1983 | 734,653.40 | 271,308 | 379,150 | 355,503 | 37.84 | 9,395 |
| 1984 | 1,266,219.93 | 449,128 | 627,651 | 638,569 | 38.72 | 16,492 |
| 1985 | 1,197,635.41 | 406,957 | 568,718 | 628,917 | 39.61 | 15,878 |
| 1986 | 1,232,008.01 | 400,156 | 559,214 | 672,794 | 40.51 | 16,608 |
| 1987 | 1,163,590.33 | 360,480 | 503,767 | 659,823 | 41.41 | 15,934 |
| 1988 | 1,251,880.24 | 368,929 | 515,574 | 736,306 | 42.32 | 17,399 |
| 1989 | 1,203,833.40 | 336,231 | 469,879 | 733,954 | 43.24 | 16,974 |
| 1990 | 1,277,335.75 | 337,217 | 471,257 | 806,079 | 44.16 | 18,254 |
| 1991 | 1,389,992.86 | 345,691 | 483,099 | 906,894 | 45.08 | 20,117 |
| 1992 | 1,542,848.18 | 359,484 | 502,375 | 1,040,473 | 46.02 | 22,609 |
| 1993 | 1,394,963.33 | 303,126 | 423,615 | 971,348 | 46.96 | 20,685 |
| 1994 | 1,452,615.18 | 292,992 | 409,453 | 1,043,162 | 47.90 | 21,778 |
| 1995 | 1,521,950.97 | 282,778 | 395,179 | 1,126,772 | 48.85 | 23,066 |
| 1996 | 815,725.30 | 138,673 | 193,794 | 621,931 | 49.80 | 12,489 |
| 1997 | 1,062,081.66 | 163,773 | 228,871 | 833,211 | 50.75 | 16,418 |
| 1998 | 644,232.08 | 89,033 | 124,423 | 519,809 | 51.71 | 10,052 |
| 1999 | 10,730.02 | 1,309 | 1,829 | 8,901 | 52.68 | 169 |
| 2000 | 0.06 | | | | | |
| 2001 | 3,775.64 | 339 | 474 | 3,302 | 54.62 | 60 |
| 2002 | 294.67 | 22 | 31 | 264 | 55.59 | 5 |
| 2003 | 633,258.83 | 36,286 | 50,709 | 582,550 | 56.56 | 10,300 |
| 2004 | 1,002,149.07 | 41,088 | 57,420 | 944,729 | 57.54 | 16,419 |
| 2005 | 809,642.31 | 19,998 | 27,947 | 781,695 | 58.52 | 13,358 |
| 2006 | 996,121.73 | 8,168 | 11,415 | 984,707 | 59.51 | 16,547 |
| | 34,509,867.50 | 11,947,812 | 16,372,842 | 18,137,024 | | 409,155 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 44.3 1.19

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 44-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1908 | 17,132.92 | 17,133 | 17,133 | | | |
| 1909 | 19,857.15 | 19,857 | 19,857 | | | |
| 1910 | 10,881.84 | 10,882 | 10,882 | | | |
| 1912 | 133.94 | 134 | 134 | | | |
| 1913 | 658.12 | 658 | 658 | | | |
| 1914 | 75,075.23 | 75,075 | 75,075 | | | |
| 1915 | 60,181.85 | 60,182 | 60,182 | | | |
| 1916 | 27,437.61 | 27,438 | 27,438 | | | |
| 1917 | 36,522.16 | 36,522 | 36,522 | | | |
| 1918 | 12,948.69 | 12,949 | 12,949 | | | |
| 1919 | 39,040.39 | 38,748 | 39,040 | | | |
| 1920 | 14,805.72 | 14,591 | 14,806 | | | |
| 1921 | 8,567.85 | 8,379 | 8,568 | | | |
| 1922 | 25,277.49 | 24,524 | 25,277 | | | |
| 1923 | 194,490.37 | 187,236 | 194,490 | | | |
| 1924 | 58,594.90 | 55,958 | 58,595 | | | |
| 1925 | 30,465.59 | 28,866 | 30,466 | | | |
| 1926 | 210,495.43 | 197,908 | 210,495 | | | |
| 1927 | 75,181.28 | 70,159 | 75,181 | | | |
| 1928 | 33,603.79 | 31,131 | 33,604 | | | |
| 1929 | 56,545.33 | 52,010 | 56,545 | | | |
| 1930 | 62,968.38 | 57,490 | 62,968 | | | |
| 1931 | 33,328.51 | 30,199 | 33,329 | | | |
| 1932 | 20,336.86 | 18,289 | 20,337 | | | |
| 1933 | 8,169.71 | 7,291 | 8,170 | | | |
| 1934 | 11,949.78 | 10,582 | 11,950 | | | |
| 1935 | 53,807.91 | 47,265 | 53,808 | | | |
| 1936 | 1,404,203.19 | 1,223,623 | 1,404,203 | | | |
| 1937 | 232,816.25 | 201,177 | 232,816 | | | |
| 1938 | 140,604.00 | 120,441 | 140,604 | | | |
| 1939 | 140,263.40 | 119,098 | 140,263 | | | |
| 1940 | 220,764.78 | 185,751 | 220,765 | | | |
| 1941 | 153,872.97 | 128,269 | 153,873 | | | |
| 1942 | 137,696.78 | 113,696 | 137,697 | | | |
| 1943 | 49,431.74 | 40,420 | 49,432 | | | |
| 1944 | 397,798.69 | 322,018 | 397,799 | | | |
| 1945 | 360,548.37 | 288,943 | 360,548 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 44-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1946 | 441,843.01 | 350,382 | 441,843 | | | |
| 1947 | 322,796.10 | 253,169 | 322,796 | | | |
| 1948 | 364,173.58 | 282,489 | 364,174 | | | |
| 1949 | 375,546.05 | 287,969 | 375,546 | | | |
| 1950 | 436,222.73 | 330,657 | 436,223 | | | |
| 1951 | 477,946.04 | 357,934 | 477,946 | | | |
| 1952 | 454,193.58 | 335,876 | 454,194 | | | |
| 1953 | 811,389.03 | 592,476 | 811,389 | | | |
| 1954 | 698,054.91 | 502,949 | 698,055 | | | |
| 1955 | 832,950.40 | 592,144 | 832,950 | | | |
| 1956 | 1,019,764.85 | 714,753 | 1,019,765 | | | |
| 1957 | 1,121,555.22 | 774,883 | 1,121,555 | | | |
| 1958 | 1,034,282.49 | 704,036 | 1,034,282 | | | |
| 1959 | 1,104,393.73 | 740,496 | 1,104,394 | | | |
| 1960 | 1,112,887.58 | 734,283 | 1,112,888 | | | |
| 1961 | 1,476,018.88 | 958,084 | 1,476,019 | | | |
| 1962 | 1,444,393.84 | 921,812 | 1,444,394 | | | |
| 1963 | 1,490,771.06 | 935,161 | 1,490,771 | | | |
| 1964 | 1,673,227.03 | 1,030,541 | 1,669,830 | 3,397 | 16.90 | 201 |
| 1965 | 1,798,797.11 | 1,087,373 | 1,761,917 | 36,880 | 17.40 | 2,120 |
| 1966 | 2,140,838.36 | 1,269,517 | 2,057,053 | 83,785 | 17.91 | 4,678 |
| 1967 | 3,526,028.98 | 2,048,975 | 3,320,042 | 205,987 | 18.43 | 11,177 |
| 1968 | 3,877,392.88 | 2,207,400 | 3,576,744 | 300,649 | 18.95 | 15,865 |
| 1969 | 4,845,230.52 | 2,700,247 | 4,375,325 | 469,906 | 19.48 | 24,122 |
| 1970 | 4,379,672.39 | 2,386,921 | 3,867,630 | 512,042 | 20.02 | 25,577 |
| 1971 | 4,764,500.54 | 2,537,097 | 4,110,966 | 653,535 | 20.57 | 31,771 |
| 1972 | 5,758,146.26 | 2,993,084 | 4,849,822 | 908,324 | 21.13 | 42,987 |
| 1973 | 7,262,446.42 | 3,680,608 | 5,963,846 | 1,298,600 | 21.70 | 59,843 |
| 1974 | 5,323,652.01 | 2,629,352 | 4,260,451 | 1,063,201 | 22.27 | 47,741 |
| 1975 | 6,265,461.69 | 3,011,807 | 4,880,159 | 1,385,303 | 22.85 | 60,626 |
| 1976 | 5,754,463.00 | 2,689,061 | 4,357,200 | 1,397,263 | 23.44 | 59,610 |
| 1977 | 6,145,154.05 | 2,789,285 | 4,519,597 | 1,625,557 | 24.03 | 67,647 |
| 1978 | 6,162,434.99 | 2,711,471 | 4,393,512 | 1,768,923 | 24.64 | 71,791 |
| 1979 | 8,153,302.11 | 3,474,122 | 5,629,268 | 2,524,034 | 25.25 | 99,962 |
| 1980 | 10,216,475.11 | 4,212,253 | 6,825,293 | 3,391,182 | 25.86 | 131,136 |
| 1981 | 6,546,129.34 | 2,605,359 | 4,221,574 | 2,324,555 | 26.49 | 87,752 |
| 1982 | 7,703,261.29 | 2,954,971 | 4,788,066 | 2,915,195 | 27.12 | 107,492 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 44-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1983 | 7,127,634.69 | 2,632,235 | 4,265,123 | 2,862,512 | 27.75 | 103,154 |
| 1984 | 9,758,177.09 | 3,462,201 | 5,609,952 | 4,148,225 | 28.39 | 146,116 |
| 1985 | 9,733,882.07 | 3,309,520 | 5,362,556 | 4,371,326 | 29.04 | 150,528 |
| 1986 | 10,906,254.64 | 3,544,533 | 5,743,358 | 5,162,897 | 29.70 | 173,835 |
| 1987 | 12,906,508.33 | 4,003,599 | 6,487,202 | 6,419,306 | 30.35 | 211,509 |
| 1988 | 14,917,436.32 | 4,400,644 | 7,130,551 | 7,786,885 | 31.02 | 251,028 |
| 1989 | 22,135,525.19 | 6,197,947 | 10,042,798 | 12,092,727 | 31.68 | 381,715 |
| 1990 | 24,125,507.45 | 6,381,197 | 10,339,726 | 13,785,781 | 32.36 | 426,013 |
| 1991 | 22,743,804.94 | 5,670,031 | 9,187,393 | 13,556,412 | 33.03 | 410,427 |
| 1992 | 22,638,774.83 | 5,295,209 | 8,580,053 | 14,058,722 | 33.71 | 417,049 |
| 1993 | 22,858,786.01 | 4,992,359 | 8,089,332 | 14,769,454 | 34.39 | 429,469 |
| 1994 | 25,858,435.52 | 5,241,505 | 8,493,034 | 17,365,402 | 35.08 | 495,023 |
| 1995 | 24,525,365.08 | 4,586,243 | 7,431,285 | 17,094,080 | 35.77 | 477,889 |
| 1996 | 20,446,543.18 | 3,504,538 | 5,678,553 | 14,767,990 | 36.46 | 405,046 |
| 1997 | 23,000,087.09 | 3,576,514 | 5,795,178 | 17,204,909 | 37.16 | 462,995 |
| 1998 | 19,883,258.18 | 2,773,715 | 4,494,369 | 15,388,889 | 37.86 | 406,468 |
| 1999 | 19,232,545.73 | 2,373,296 | 3,845,553 | 15,386,993 | 38.57 | 398,937 |
| 2000 | 17,910,229.44 | 1,925,350 | 3,119,727 | 14,790,502 | 39.27 | 376,636 |
| 2001 | 14,814,593.42 | 1,349,609 | 2,186,829 | 12,627,764 | 39.99 | 315,773 |
| 2002 | 17,214,538.45 | 1,287,647 | 2,086,429 | 15,128,109 | 40.71 | 371,607 |
| 2003 | 14,863,010.28 | 868,000 | 1,406,457 | 13,456,553 | 41.43 | 324,802 |
| 2004 | 15,623,809.78 | 653,075 | 1,058,206 | 14,565,604 | 42.16 | 345,484 |
| 2005 | 19,256,500.87 | 485,264 | 786,294 | 18,470,207 | 42.89 | 430,641 |
| 2006 | 23,442,715.90 | 196,919 | 319,076 | 23,123,640 | 43.63 | 529,994 |
| | 557,676,180.61 | 141,985,039 | 226,422,972 | 331,253,207 | | 9,394,236 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.3 1.68

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1903 | 29,261.58 | 29,262 | 29,262 | | | |
| 1907 | 17,628.41 | 17,628 | 17,628 | | | |
| 1908 | 4,132.39 | 4,112 | 3,580 | 552 | 0.25 | 552 |
| 1909 | 10,605.82 | 10,506 | 9,147 | 1,459 | 0.47 | 1,459 |
| 1911 | 1,208.27 | 1,188 | 1,034 | 174 | 0.82 | 174 |
| 1912 | 23,607.57 | 23,131 | 20,138 | 3,470 | 1.01 | 3,436 |
| 1913 | 2,420.31 | 2,363 | 2,057 | 363 | 1.19 | 305 |
| 1914 | 7,837.70 | 7,621 | 6,635 | 1,203 | 1.38 | 872 |
| 1915 | 18,729.33 | 18,141 | 15,794 | 2,935 | 1.57 | 1,869 |
| 1916 | 82,537.06 | 79,632 | 69,328 | 13,209 | 1.76 | 7,505 |
| 1917 | 7,463.20 | 7,172 | 6,244 | 1,219 | 1.95 | 625 |
| 1919 | 4,268.29 | 4,069 | 3,542 | 726 | 2.34 | 310 |
| 1920 | 1,217.43 | 1,156 | 1,006 | 211 | 2.54 | 83 |
| 1921 | 1,230.04 | 1,162 | 1,012 | 218 | 2.75 | 79 |
| 1922 | 42,017.48 | 39,538 | 34,422 | 7,595 | 2.95 | 2,575 |
| 1923 | 12,933.99 | 12,117 | 10,549 | 2,385 | 3.16 | 755 |
| 1924 | 21,842.67 | 20,370 | 17,734 | 4,109 | 3.37 | 1,219 |
| 1925 | 22,963.55 | 21,315 | 18,557 | 4,407 | 3.59 | 1,228 |
| 1926 | 58,913.68 | 54,424 | 47,382 | 11,532 | 3.81 | 3,027 |
| 1927 | 44,645.94 | 41,047 | 35,736 | 8,910 | 4.03 | 2,211 |
| 1928 | 52,432.53 | 47,976 | 41,768 | 10,665 | 4.25 | 2,509 |
| 1929 | 24,139.98 | 21,977 | 19,133 | 5,007 | 4.48 | 1,118 |
| 1930 | 24,635.25 | 22,315 | 19,428 | 5,207 | 4.71 | 1,106 |
| 1931 | 82,722.11 | 74,549 | 64,903 | 17,819 | 4.94 | 3,607 |
| 1932 | 252,313.32 | 226,174 | 196,908 | 55,405 | 5.18 | 10,696 |
| 1933 | 51,166.94 | 45,620 | 39,717 | 11,450 | 5.42 | 2,113 |
| 1934 | 21,733.58 | 19,269 | 16,776 | 4,958 | 5.67 | 874 |
| 1935 | 39,205.73 | 34,564 | 30,092 | 9,114 | 5.92 | 1,540 |
| 1936 | 11,186.01 | 9,806 | 8,537 | 2,649 | 6.17 | 429 |
| 1937 | 15,655.08 | 13,642 | 11,877 | 3,778 | 6.43 | 588 |
| 1938 | 12,725.91 | 11,023 | 9,597 | 3,129 | 6.69 | 468 |
| 1939 | 38,043.53 | 32,748 | 28,511 | 9,533 | 6.96 | 1,370 |
| 1940 | 60,845.26 | 52,047 | 45,312 | 15,533 | 7.23 | 2,148 |
| 1941 | 32,102.75 | 27,281 | 23,751 | 8,352 | 7.51 | 1,112 |
| 1942 | 13,537.77 | 11,426 | 9,948 | 3,590 | 7.80 | 460 |
| 1943 | 296.02 | 248 | 216 | 80 | 8.09 | 10 |
| 1944 | 953.71 | 794 | 691 | 263 | 8.38 | 31 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1945 | 8,682.21 | 7,175 | 6,247 | 2,435 | 8.68 | 281 |
| 1946 | 32,398.46 | 26,573 | 23,135 | 9,263 | 8.99 | 1,030 |
| 1947 | 24,799.00 | 20,186 | 17,574 | 7,225 | 9.30 | 777 |
| 1948 | 74,400.58 | 60,071 | 52,298 | 22,103 | 9.63 | 2,295 |
| 1949 | 229,565.93 | 183,882 | 160,088 | 69,478 | 9.95 | 6,983 |
| 1950 | 114,088.78 | 90,609 | 78,885 | 35,204 | 10.29 | 3,421 |
| 1951 | 99,435.91 | 78,296 | 68,165 | 31,271 | 10.63 | 2,942 |
| 1952 | 331,304.44 | 258,550 | 225,095 | 106,209 | 10.98 | 9,673 |
| 1953 | 202,513.68 | 156,584 | 136,323 | 66,191 | 11.34 | 5,837 |
| 1954 | 128,162.21 | 98,147 | 85,447 | 42,715 | 11.71 | 3,648 |
| 1955 | 88,853.08 | 67,368 | 58,651 | 30,202 | 12.09 | 2,498 |
| 1956 | 70,379.71 | 52,813 | 45,979 | 24,401 | 12.48 | 1,955 |
| 1957 | 105,127.61 | 78,068 | 67,966 | 37,162 | 12.87 | 2,887 |
| 1958 | 76,411.33 | 56,116 | 48,855 | 27,556 | 13.28 | 2,075 |
| 1959 | 117,290.83 | 85,177 | 74,155 | 43,136 | 13.69 | 3,151 |
| 1960 | 115,948.57 | 83,205 | 72,439 | 43,510 | 14.12 | 3,081 |
| 1961 | 112,546.32 | 79,773 | 69,451 | 43,095 | 14.56 | 2,960 |
| 1962 | 53,451.00 | 37,405 | 32,565 | 20,886 | 15.01 | 1,391 |
| 1963 | 92,241.24 | 63,702 | 55,459 | 36,782 | 15.47 | 2,378 |
| 1964 | 223,339.79 | 152,094 | 132,414 | 90,926 | 15.95 | 5,701 |
| 1965 | 136,805.78 | 91,824 | 79,942 | 56,864 | 16.44 | 3,459 |
| 1966 | 229,755.57 | 151,914 | 132,257 | 97,499 | 16.94 | 5,756 |
| 1967 | 807,111.08 | 525,429 | 457,441 | 349,670 | 17.45 | 20,038 |
| 1968 | 535,654.76 | 343,033 | 298,646 | 237,009 | 17.98 | 13,182 |
| 1969 | 745,839.27 | 469,431 | 408,689 | 337,150 | 18.53 | 18,195 |
| 1970 | 610,788.67 | 377,590 | 328,732 | 282,057 | 19.09 | 14,775 |
| 1971 | 1,051,709.30 | 638,177 | 555,600 | 496,109 | 19.66 | 25,234 |
| 1972 | 1,614,416.18 | 960,255 | 836,002 | 778,414 | 20.26 | 38,421 |
| 1973 | 3,100,606.46 | 1,807,033 | 1,573,211 | 1,527,395 | 20.86 | 73,221 |
| 1974 | 1,464,412.61 | 835,008 | 726,962 | 737,451 | 21.49 | 34,316 |
| 1975 | 2,229,122.69 | 1,242,513 | 1,081,737 | 1,147,386 | 22.13 | 51,848 |
| 1976 | 2,579,830.09 | 1,403,944 | 1,222,280 | 1,357,550 | 22.79 | 59,568 |
| 1977 | 1,239,089.70 | 657,709 | 572,604 | 666,486 | 23.46 | 28,409 |
| 1978 | 2,144,467.03 | 1,108,261 | 964,857 | 1,179,610 | 24.16 | 48,825 |
| 1979 | 1,588,170.56 | 798,215 | 694,929 | 893,242 | 24.87 | 35,916 |
| 1980 | 1,515,542.76 | 739,585 | 643,886 | 871,657 | 25.60 | 34,049 |
| 1981 | 1,292,742.23 | 611,467 | 532,346 | 760,396 | 26.35 | 28,858 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 1,129,955.56 | 517,068 | 450,162 | 679,794 | 27.12 | 25,066 |
| 1983 | 813,219.37 | 359,280 | 312,791 | 500,428 | 27.91 | 17,930 |
| 1984 | 1,209,557.02 | 515,029 | 448,387 | 761,170 | 28.71 | 26,512 |
| 1985 | 1,885,109.26 | 771,764 | 671,901 | 1,213,208 | 29.53 | 41,084 |
| 1986 | 2,356,386.13 | 925,117 | 805,411 | 1,550,975 | 30.37 | 51,069 |
| 1987 | 3,495,717.21 | 1,312,292 | 1,142,487 | 2,353,230 | 31.23 | 75,352 |
| 1988 | 2,907,454.33 | 1,040,869 | 906,185 | 2,001,269 | 32.10 | 62,345 |
| 1989 | 3,839,683.17 | 1,306,260 | 1,137,236 | 2,702,447 | 32.99 | 81,917 |
| 1990 | 3,758,231.31 | 1,210,902 | 1,054,217 | 2,704,014 | 33.89 | 79,788 |
| 1991 | 5,745,031.03 | 1,745,340 | 1,519,501 | 4,225,530 | 34.81 | 121,388 |
| 1992 | 5,164,270.84 | 1,472,850 | 1,282,269 | 3,882,002 | 35.74 | 108,618 |
| 1993 | 5,658,978.93 | 1,507,552 | 1,312,481 | 4,346,498 | 36.68 | 118,498 |
| 1994 | 7,788,580.06 | 1,926,895 | 1,677,563 | 6,111,017 | 37.63 | 162,397 |
| 1995 | 5,921,254.07 | 1,351,230 | 1,176,387 | 4,744,867 | 38.59 | 122,956 |
| 1996 | 3,692,571.98 | 771,009 | 671,244 | 3,021,328 | 39.56 | 76,373 |
| 1997 | 4,297,141.27 | 813,019 | 707,818 | 3,589,323 | 40.54 | 88,538 |
| 1998 | 3,054,921.85 | 517,504 | 450,541 | 2,604,381 | 41.53 | 62,711 |
| 1999 | 3,361,019.44 | 502,809 | 437,748 | 2,923,271 | 42.52 | 68,750 |
| 2000 | 4,384,341.42 | 569,088 | 495,450 | 3,888,891 | 43.51 | 89,379 |
| 2001 | 4,822,374.59 | 530,461 | 461,822 | 4,360,553 | 44.50 | 97,990 |
| 2002 | 4,537,207.16 | 408,349 | 355,510 | 4,181,697 | 45.50 | 91,905 |
| 2003 | 4,160,404.83 | 291,228 | 253,544 | 3,906,861 | 46.50 | 84,019 |
| 2004 | 5,115,704.67 | 255,785 | 222,688 | 4,893,017 | 47.50 | 103,011 |
| 2005 | 5,697,834.55 | 170,935 | 148,817 | 5,549,018 | 48.50 | 114,413 |
| 2006 | 5,724,807.66 | 57,248 | 49,840 | 5,674,968 | 49.50 | 114,646 |
| | 126,857,923.32 | 36,394,478 | 31,691,264 | 95,166,661 | | 2,744,152 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 34.7 2.16

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1903 | 73.54 | 74 | 74 | | | |
| 1908 | 1.18 | 1 | 1 | | | |
| 1910 | 502.67 | 503 | 503 | | | |
| 1912 | 48.73 | 49 | 49 | | | |
| 1916 | 293.94 | 294 | 294 | | | |
| 1917 | 39.36 | 39 | 39 | | | |
| 1922 | 28.57 | 29 | 29 | | | |
| 1923 | 46.74 | 47 | 47 | | | |
| 1924 | 225.38 | 223 | 225 | | | |
| 1925 | 11.32 | 11 | 11 | | | |
| 1926 | 65.46 | 64 | 65 | | | |
| 1927 | 51.30 | 50 | 51 | | | |
| 1928 | 1,231.02 | 1,189 | 1,231 | | | |
| 1929 | 62.58 | 60 | 63 | | | |
| 1930 | 389.32 | 371 | 389 | | | |
| 1931 | 95.28 | 90 | 95 | | | |
| 1932 | 526.88 | 496 | 527 | | | |
| 1933 | 342.57 | 320 | 343 | | | |
| 1934 | 40.51 | 38 | 41 | | | |
| 1935 | 4,327.25 | 3,994 | 4,327 | | | |
| 1936 | 1,157.22 | 1,061 | 1,157 | | | |
| 1937 | 836.71 | 762 | 837 | | | |
| 1938 | 6,699.13 | 6,064 | 6,699 | | | |
| 1939 | 5,211.21 | 4,685 | 5,211 | | | |
| 1940 | 12,848.64 | 11,475 | 12,849 | | | |
| 1941 | 5,731.70 | 5,083 | 5,732 | | | |
| 1942 | 3,648.56 | 3,213 | 3,649 | | | |
| 1943 | 3,155.58 | 2,760 | 3,156 | | | |
| 1944 | 603.97 | 524 | 604 | | | |
| 1945 | 1,725.53 | 1,487 | 1,726 | | | |
| 1946 | 1,278.58 | 1,094 | 1,279 | | | |
| 1947 | 1,991.94 | 1,691 | 1,992 | | | |
| 1948 | 6,072.38 | 5,115 | 6,072 | | | |
| 1949 | 63,987.95 | 53,475 | 63,988 | | | |
| 1950 | 51,744.23 | 42,886 | 51,744 | | | |
| 1951 | 80,099.57 | 65,834 | 80,100 | | | |
| 1952 | 75,263.24 | 61,340 | 75,263 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1953 | 54,343.88 | 43,888 | 54,344 | | | |
| 1954 | 59,314.31 | 47,481 | 59,314 | | | |
| 1955 | 139,997.75 | 111,004 | 139,998 | | | |
| 1956 | 53,105.07 | 41,698 | 53,105 | | | |
| 1957 | 83,739.06 | 65,099 | 83,739 | | | |
| 1958 | 45,976.73 | 35,379 | 45,977 | | | |
| 1959 | 428,335.62 | 326,135 | 428,336 | | | |
| 1960 | 88,334.99 | 66,507 | 88,335 | | | |
| 1961 | 61,923.62 | 46,102 | 61,703 | 221 | 10.73 | 21 |
| 1962 | 140,462.80 | 103,338 | 138,308 | 2,155 | 11.10 | 194 |
| 1963 | 162,680.32 | 118,220 | 158,226 | 4,454 | 11.48 | 388 |
| 1964 | 214,448.10 | 153,845 | 205,906 | 8,542 | 11.87 | 720 |
| 1965 | 234,146.86 | 165,799 | 221,906 | 12,241 | 12.26 | 998 |
| 1966 | 300,929.82 | 210,139 | 281,250 | 19,680 | 12.67 | 1,553 |
| 1967 | 354,020.79 | 243,673 | 326,132 | 27,889 | 13.09 | 2,131 |
| 1968 | 432,917.32 | 293,561 | 392,902 | 40,015 | 13.52 | 2,960 |
| 1969 | 478,638.59 | 319,539 | 427,671 | 50,968 | 13.96 | 3,651 |
| 1970 | 470,242.48 | 308,808 | 413,309 | 56,933 | 14.42 | 3,948 |
| 1971 | 1,200,331.50 | 775,054 | 1,037,333 | 162,999 | 14.88 | 10,954 |
| 1972 | 2,036,916.08 | 1,292,016 | 1,729,236 | 307,680 | 15.36 | 20,031 |
| 1973 | 3,440,555.60 | 2,141,402 | 2,866,055 | 574,501 | 15.86 | 36,223 |
| 1974 | 1,999,313.48 | 1,219,981 | 1,632,824 | 366,489 | 16.37 | 22,388 |
| 1975 | 2,791,952.45 | 1,669,308 | 2,234,204 | 557,748 | 16.89 | 33,022 |
| 1976 | 3,516,474.42 | 2,057,138 | 2,753,276 | 763,198 | 17.43 | 43,786 |
| 1977 | 2,856,645.76 | 1,633,716 | 2,186,568 | 670,078 | 17.98 | 37,268 |
| 1978 | 3,148,450.57 | 1,757,780 | 2,352,615 | 795,836 | 18.55 | 42,902 |
| 1979 | 2,738,370.60 | 1,490,495 | 1,994,880 | 743,491 | 19.14 | 38,845 |
| 1980 | 2,872,014.62 | 1,522,168 | 2,037,272 | 834,743 | 19.74 | 42,287 |
| 1981 | 3,156,806.50 | 1,626,387 | 2,176,759 | 980,048 | 20.36 | 48,136 |
| 1982 | 3,076,023.05 | 1,538,012 | 2,058,477 | 1,017,546 | 21.00 | 48,455 |
| 1983 | 2,564,104.58 | 1,241,796 | 1,662,021 | 902,084 | 21.66 | 41,647 |
| 1984 | 2,979,486.38 | 1,395,293 | 1,867,462 | 1,112,024 | 22.33 | 49,800 |
| 1985 | 4,547,729.19 | 2,054,209 | 2,749,356 | 1,798,373 | 23.03 | 78,088 |
| 1986 | 4,811,506.41 | 2,092,043 | 2,799,993 | 2,011,513 | 23.74 | 84,731 |
| 1987 | 7,300,111.67 | 3,047,067 | 4,078,199 | 3,221,913 | 24.47 | 131,668 |
| 1988 | 6,573,481.65 | 2,626,106 | 3,514,784 | 3,058,698 | 25.22 | 121,281 |
| 1989 | 7,762,358.65 | 2,959,011 | 3,960,344 | 3,802,015 | 25.99 | 146,288 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 13,313,602.30 | 4,824,849 | 6,457,584 | 6,856,018 | 26.78 | 256,013 |
| 1991 | 15,574,994.84 | 5,346,896 | 7,156,293 | 8,418,702 | 27.58 | 305,247 |
| 1992 | 14,699,746.31 | 4,756,838 | 6,366,558 | 8,333,188 | 28.41 | 293,319 |
| 1993 | 14,731,391.29 | 4,472,450 | 5,985,933 | 8,745,458 | 29.25 | 298,990 |
| 1994 | 19,000,198.96 | 5,378,956 | 7,199,202 | 11,800,997 | 30.11 | 391,929 |
| 1995 | 15,236,712.99 | 3,993,542 | 5,344,962 | 9,891,751 | 30.99 | 319,192 |
| 1996 | 14,978,044.97 | 3,609,709 | 4,831,239 | 10,146,806 | 31.88 | 318,281 |
| 1997 | 13,985,842.33 | 3,067,095 | 4,105,004 | 9,880,838 | 32.79 | 301,337 |
| 1998 | 11,048,679.50 | 2,177,695 | 2,914,630 | 8,134,050 | 33.72 | 241,223 |
| 1999 | 12,407,873.59 | 2,168,896 | 2,902,853 | 9,505,021 | 34.66 | 274,236 |
| 2000 | 11,875,245.68 | 1,806,225 | 2,417,454 | 9,457,792 | 35.61 | 265,594 |
| 2001 | 12,772,110.99 | 1,651,434 | 2,210,282 | 10,561,829 | 36.57 | 288,811 |
| 2002 | 15,850,802.56 | 1,683,355 | 2,253,005 | 13,597,798 | 37.54 | 362,222 |
| 2003 | 13,919,220.73 | 1,153,903 | 1,544,385 | 12,374,836 | 38.52 | 321,257 |
| 2004 | 17,206,981.26 | 1,020,374 | 1,365,670 | 15,841,311 | 39.51 | 400,944 |
| 2005 | 20,545,608.66 | 733,478 | 981,688 | 19,563,921 | 40.50 | 483,060 |
| 2006 | 26,312,391.38 | 313,117 | 419,076 | 25,893,315 | 41.50 | 623,935 |
| | 336,966,099.35 | 85,274,500 | 114,058,399 | 222,907,706 | | 6,839,954 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 32.6 | 2.03 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 34-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1973 | 5,536,320.53 | 5,454,937 | 5,095,398 | 440,923 | 0.50 | 440,923 |
| 1974 | 5,914,120.24 | 5,653,308 | 5,280,694 | 633,426 | 1.50 | 422,284 |
| 1975 | 2,281,316.18 | 2,113,639 | 1,974,327 | 306,989 | 2.50 | 122,796 |
| 1976 | 3,286,269.91 | 2,948,113 | 2,753,800 | 532,470 | 3.50 | 152,134 |
| 1977 | 4,320,532.38 | 3,748,494 | 3,501,428 | 819,104 | 4.50 | 182,023 |
| 1978 | 4,175,827.57 | 3,500,179 | 3,269,479 | 906,349 | 5.50 | 164,791 |
| 1979 | 4,982,642.06 | 4,029,961 | 3,764,343 | 1,218,299 | 6.50 | 187,431 |
| 1980 | 4,574,669.71 | 3,565,498 | 3,330,493 | 1,244,177 | 7.50 | 165,890 |
| 1981 | 6,143,355.59 | 4,607,517 | 4,303,832 | 1,839,524 | 8.50 | 216,415 |
| 1982 | 4,617,373.89 | 3,327,280 | 3,107,976 | 1,509,398 | 9.50 | 158,884 |
| 1983 | 6,406,618.21 | 4,428,255 | 4,136,385 | 2,270,233 | 10.50 | 216,213 |
| 1984 | 7,024,285.06 | 4,648,672 | 4,342,274 | 2,682,011 | 11.50 | 233,218 |
| 1985 | 8,724,156.62 | 5,517,157 | 5,153,517 | 3,570,640 | 12.50 | 285,651 |
| 1986 | 6,533,907.79 | 3,939,293 | 3,679,651 | 2,854,257 | 13.50 | 211,426 |
| 1987 | 8,347,832.39 | 4,787,482 | 4,471,935 | 3,875,897 | 14.50 | 267,303 |
| 1988 | 11,684,108.94 | 6,357,324 | 5,938,307 | 5,745,802 | 15.50 | 370,697 |
| 1989 | 6,891,447.25 | 3,547,028 | 3,313,240 | 3,578,207 | 16.50 | 216,861 |
| 1990 | 7,124,202.74 | 3,457,376 | 3,229,498 | 3,894,705 | 17.50 | 222,555 |
| 1991 | 8,372,186.11 | 3,816,880 | 3,565,306 | 4,806,880 | 18.50 | 259,831 |
| 1992 | 7,799,037.55 | 3,326,290 | 3,107,051 | 4,691,987 | 19.50 | 240,615 |
| 1993 | 8,528,519.87 | 3,386,675 | 3,163,457 | 5,365,063 | 20.50 | 261,710 |
| 1994 | 7,969,130.66 | 2,929,452 | 2,736,369 | 5,232,762 | 21.50 | 243,384 |
| 1995 | 6,344,144.24 | 2,145,590 | 2,004,172 | 4,339,972 | 22.50 | 192,888 |
| 1996 | 3,462,498.18 | 1,069,219 | 998,746 | 2,463,752 | 23.50 | 104,841 |
| 1997 | 5,826,822.89 | 1,628,014 | 1,520,710 | 4,306,113 | 24.50 | 175,760 |
| 1998 | 4,063,865.10 | 1,015,966 | 949,003 | 3,114,862 | 25.50 | 122,151 |
| 1999 | 4,725,126.47 | 1,042,363 | 973,660 | 3,751,466 | 26.50 | 141,565 |
| 2000 | 5,364,427.80 | 1,025,679 | 958,076 | 4,406,352 | 27.50 | 160,231 |
| 2001 | 4,205,775.02 | 680,494 | 635,642 | 3,570,133 | 28.50 | 125,268 |
| 2002 | 4,531,268.36 | 599,940 | 560,398 | 3,970,870 | 29.50 | 134,606 |
| 2003 | 578,820.71 | 59,561 | 55,635 | 523,186 | 30.50 | 17,154 |
| 2004 | 628,866.99 | 46,222 | 43,175 | 585,692 | 31.50 | 18,593 |
| 2005 | 15,310,619.24 | 675,198 | 630,696 | 14,679,923 | 32.50 | 451,690 |
| 2006 | 7,540,359.74 | 110,843 | 103,537 | 7,436,823 | 33.50 | 221,995 |
| | 203,820,455.99 | 99,189,899 | 92,652,210 | 111,168,247 | | 7,109,777 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.6 3.49

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 48-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1959 | 9,478.26 | 9,380 | 9,478 | | | |
| 1960 | 34,700.61 | 33,614 | 34,701 | | | |
| 1961 | 37,183.55 | 35,246 | 37,184 | | | |
| 1962 | 69,195.81 | 64,151 | 69,196 | | | |
| 1963 | 195,577.48 | 177,232 | 195,577 | | | |
| 1964 | 215,109.61 | 190,458 | 215,110 | | | |
| 1965 | 134,244.94 | 116,068 | 133,344 | 901 | 6.50 | 139 |
| 1966 | 598,880.86 | 505,276 | 580,484 | 18,397 | 7.50 | 2,453 |
| 1967 | 547,818.37 | 450,800 | 517,900 | 29,918 | 8.50 | 3,520 |
| 1968 | 528,083.51 | 423,576 | 486,624 | 41,460 | 9.50 | 4,364 |
| 1969 | 811,662.62 | 634,071 | 728,450 | 83,213 | 10.50 | 7,925 |
| 1970 | 1,183,044.03 | 899,587 | 1,033,487 | 149,557 | 11.50 | 13,005 |
| 1971 | 1,739,933.60 | 1,286,855 | 1,478,399 | 261,535 | 12.50 | 20,923 |
| 1972 | 1,587,624.88 | 1,141,026 | 1,310,864 | 276,761 | 13.50 | 20,501 |
| 1973 | 3,138,910.87 | 2,190,646 | 2,516,716 | 622,195 | 14.50 | 42,910 |
| 1974 | 1,437,451.55 | 973,298 | 1,118,170 | 319,282 | 15.50 | 20,599 |
| 1975 | 1,553,355.71 | 1,019,312 | 1,171,033 | 382,323 | 16.50 | 23,171 |
| 1976 | 1,730,468.27 | 1,099,540 | 1,263,203 | 467,265 | 17.50 | 26,701 |
| 1977 | 1,655,560.58 | 1,017,508 | 1,168,960 | 486,601 | 18.50 | 26,303 |
| 1978 | 1,981,886.81 | 1,176,646 | 1,351,785 | 630,102 | 19.50 | 32,313 |
| 1979 | 2,429,607.07 | 1,391,922 | 1,599,105 | 830,502 | 20.50 | 40,512 |
| 1980 | 1,426,306.12 | 787,464 | 904,675 | 521,631 | 21.50 | 24,262 |
| 1981 | 2,360,921.26 | 1,254,121 | 1,440,792 | 920,129 | 22.50 | 40,895 |
| 1982 | 1,326,275.99 | 676,931 | 777,690 | 548,586 | 23.50 | 23,344 |
| 1983 | 2,256,206.75 | 1,104,639 | 1,269,060 | 987,147 | 24.50 | 40,292 |
| 1984 | 3,188,230.90 | 1,494,324 | 1,716,749 | 1,471,482 | 25.50 | 57,705 |
| 1985 | 3,870,714.78 | 1,733,693 | 1,991,747 | 1,878,968 | 26.50 | 70,904 |
| 1986 | 4,611,577.89 | 1,969,605 | 2,262,773 | 2,348,805 | 27.50 | 85,411 |
| 1987 | 5,727,870.11 | 2,326,661 | 2,672,976 | 3,054,894 | 28.50 | 107,189 |
| 1988 | 9,944,527.07 | 3,832,621 | 4,403,093 | 5,541,434 | 29.50 | 187,845 |
| 1989 | 3,303,246.31 | 1,204,364 | 1,383,629 | 1,919,617 | 30.50 | 62,938 |
| 1990 | 6,713,591.10 | 2,307,461 | 2,650,918 | 4,062,673 | 31.50 | 128,974 |
| 1991 | 4,878,170.47 | 1,575,161 | 1,809,618 | 3,068,552 | 32.50 | 94,417 |
| 1992 | 4,784,418.85 | 1,445,373 | 1,660,512 | 3,123,907 | 33.50 | 93,251 |
| 1993 | 6,157,697.81 | 1,731,545 | 1,989,279 | 4,168,419 | 34.50 | 120,824 |
| 1994 | 7,022,928.54 | 1,828,771 | 2,100,977 | 4,921,952 | 35.50 | 138,647 |
| 1995 | 5,441,991.55 | 1,303,901 | 1,497,982 | 3,944,010 | 36.50 | 108,055 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 48-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 4,155,485.97 | 908,805 | 1,044,077 | 3,111,409 | 37.50 | 82,971 |
| 1997 | 5,612,829.65 | 1,110,779 | 1,276,114 | 4,336,716 | 38.50 | 112,642 |
| 1998 | 5,130,402.08 | 908,594 | 1,043,835 | 4,086,567 | 39.50 | 103,457 |
| 1999 | 2,998,153.14 | 468,312 | 538,019 | 2,460,134 | 40.50 | 60,744 |
| 2000 | 3,548,162.74 | 480,421 | 551,930 | 2,996,233 | 41.50 | 72,198 |
| 2001 | 4,608,697.17 | 528,157 | 606,771 | 4,001,926 | 42.50 | 94,163 |
| 2002 | 3,641,143.32 | 341,175 | 391,958 | 3,249,185 | 43.50 | 74,694 |
| 2003 | 23,166.77 | 1,689 | 1,940 | 21,227 | 44.50 | 477 |
| 2004 | 2,407,182.46 | 125,414 | 144,081 | 2,263,101 | 45.50 | 49,738 |
| 2005 | 13,292,196.25 | 414,717 | 476,446 | 12,815,750 | 46.50 | 275,608 |
| 2006 | 7,248,348.14 | 75,383 | 86,604 | 7,161,744 | 47.50 | 150,774 |
| | 147,300,222.18 | 46,776,293 | 53,714,015 | 93,586,210 | | 2,747,758 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 34.1 | 1.87 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 35-SQUARE NET SALVAGE PERCENT.. 0 | | | | | | |
| 1972 | 190,207.20 | 187,487 | 181,544 | 8,663 | 0.50 | 8,663 |
| 1973 | 280,989.11 | 268,935 | 260,411 | 20,578 | 1.50 | 13,719 |
| 1974 | 96,107.56 | 89,245 | 86,416 | 9,692 | 2.50 | 3,877 |
| 1975 | 94,479.13 | 85,031 | 82,336 | 12,143 | 3.50 | 3,469 |
| 1976 | 92,559.77 | 80,657 | 78,100 | 14,460 | 4.50 | 3,213 |
| 1977 | 64,870.26 | 54,679 | 52,946 | 11,924 | 5.50 | 2,168 |
| 1978 | 49,676.49 | 40,452 | 39,170 | 10,506 | 6.50 | 1,616 |
| 1979 | 47,280.25 | 37,148 | 35,971 | 11,309 | 7.50 | 1,508 |
| 1980 | 27,976.48 | 21,181 | 20,509 | 7,467 | 8.50 | 878 |
| 1981 | 12,538.17 | 9,135 | 8,845 | 3,693 | 9.50 | 389 |
| 1982 | 2,824.21 | 1,977 | 1,914 | 910 | 10.50 | 87 |
| 1983 | 7,194.34 | 4,830 | 4,677 | 2,517 | 11.50 | 219 |
| 1984 | 5,993.64 | 3,853 | 3,731 | 2,263 | 12.50 | 181 |
| 1985 | 19,214.89 | 11,804 | 11,430 | 7,785 | 13.50 | 577 |
| 1986 | 2,233.50 | 1,308 | 1,267 | 967 | 14.50 | 67 |
| 1987 | 4,901.98 | 2,731 | 2,644 | 2,258 | 15.50 | 146 |
| 1988 | 1,949.15 | 1,030 | 997 | 952 | 16.50 | 58 |
| 1989 | 7,760.50 | 3,880 | 3,757 | 4,004 | 17.50 | 229 |
| 1990 | 2,484.23 | 1,171 | 1,134 | 1,350 | 18.50 | 73 |
| 1991 | 6,686.78 | 2,962 | 2,868 | 3,819 | 19.50 | 196 |
| 1992 | 26,949.65 | 11,165 | 10,812 | 16,138 | 20.50 | 787 |
| | 1,044,877.29 | 920,661 | 891,479 | 153,398 | | 42,120 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.6 4.03

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1903 | 2,863.26 | 2,863 | 2,863 | | | |
| 1907 | 12.08 | 12 | 12 | | | |
| 1909 | 3.56 | 4 | 4 | | | |
| 1911 | 115.45 | 115 | 115 | | | |
| 1912 | 27.21 | 27 | 27 | | | |
| 1914 | 106.26 | 106 | 106 | | | |
| 1915 | 579.03 | 579 | 579 | | | |
| 1916 | 25,269.41 | 25,269 | 25,269 | | | |
| 1919 | 13.68 | 14 | 14 | | | |
| 1920 | 869.23 | 869 | 869 | | | |
| 1921 | 275.86 | 276 | 276 | | | |
| 1922 | 4,852.66 | 4,853 | 4,853 | | | |
| 1923 | 1,807.05 | 1,807 | 1,807 | | | |
| 1924 | 18,724.17 | 18,724 | 18,724 | | | |
| 1925 | 2,363.49 | 2,363 | 2,363 | | | |
| 1926 | 8,020.71 | 8,021 | 8,021 | | | |
| 1927 | 2,700.50 | 2,701 | 2,701 | | | |
| 1928 | 5,207.28 | 5,207 | 5,207 | | | |
| 1929 | 5,677.33 | 5,677 | 5,677 | | | |
| 1930 | 25,500.56 | 25,501 | 25,501 | | | |
| 1931 | 6,492.34 | 6,492 | 6,492 | | | |
| 1932 | 24,465.81 | 24,466 | 24,466 | | | |
| 1933 | 9,289.18 | 9,289 | 9,289 | | | |
| 1934 | 2,263.19 | 2,263 | 2,263 | | | |
| 1935 | 3,007.52 | 3,008 | 3,008 | | | |
| 1936 | 8,636.25 | 8,636 | 8,636 | | | |
| 1937 | 3,744.29 | 3,744 | 3,744 | | | |
| 1938 | 2,457.62 | 2,447 | 2,458 | | | |
| 1939 | 4,038.22 | 4,004 | 4,038 | | | |
| 1940 | 6,359.55 | 6,262 | 6,360 | | | |
| 1941 | 4,652.58 | 4,548 | 4,653 | | | |
| 1942 | 1,599.89 | 1,553 | 1,600 | | | |
| 1943 | 1,981.83 | 1,909 | 1,982 | | | |
| 1944 | 12,826.73 | 12,259 | 12,827 | | | |
| 1945 | 4,810.83 | 4,563 | 4,811 | | | |
| 1946 | 14,035.22 | 13,200 | 14,035 | | | |
| 1947 | 22,713.30 | 21,192 | 22,713 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1948 | 41,705.35 | 38,582 | 41,705 | | | |
| 1949 | 43,163.97 | 39,594 | 43,164 | | | |
| 1950 | 55,651.37 | 50,615 | 55,651 | | | |
| 1951 | 73,639.29 | 66,393 | 73,639 | | | |
| 1952 | 99,805.05 | 89,206 | 99,805 | | | |
| 1953 | 125,373.09 | 111,068 | 125,373 | | | |
| 1954 | 122,505.29 | 107,535 | 122,505 | | | |
| 1955 | 219,270.54 | 190,700 | 219,271 | | | |
| 1956 | 240,925.09 | 207,581 | 240,925 | | | |
| 1957 | 277,506.53 | 236,769 | 277,507 | | | |
| 1958 | 286,882.88 | 242,387 | 286,883 | | | |
| 1959 | 365,473.84 | 305,500 | 365,474 | | | |
| 1960 | 437,938.39 | 362,175 | 437,938 | | | |
| 1961 | 629,847.74 | 514,964 | 629,848 | | | |
| 1962 | 763,679.45 | 617,129 | 763,679 | | | |
| 1963 | 546,813.55 | 436,412 | 546,814 | | | |
| 1964 | 633,358.92 | 498,833 | 633,359 | | | |
| 1965 | 818,359.31 | 635,702 | 818,359 | | | |
| 1966 | 1,232,485.05 | 943,714 | 1,232,485 | | | |
| 1967 | 1,674,618.01 | 1,262,829 | 1,674,618 | | | |
| 1968 | 2,214,895.83 | 1,643,896 | 2,214,896 | | | |
| 1969 | 3,556,183.13 | 2,594,947 | 3,556,183 | | | |
| 1970 | 3,679,146.85 | 2,637,212 | 3,679,147 | | | |
| 1971 | 4,648,003.79 | 3,269,871 | 4,648,004 | | | |
| 1972 | 5,712,971.24 | 3,940,236 | 5,712,971 | | | |
| 1973 | 6,356,877.89 | 4,295,342 | 6,356,878 | | | |
| 1974 | 4,997,137.57 | 3,303,608 | 4,997,138 | | | |
| 1975 | 4,879,679.90 | 3,153,249 | 4,879,680 | | | |
| 1976 | 5,725,235.36 | 3,609,761 | 5,725,235 | | | |
| 1977 | 5,667,199.23 | 3,484,761 | 5,646,676 | 20,523 | 14.25 | 1,440 |
| 1978 | 7,173,181.76 | 4,293,867 | 6,957,744 | 215,438 | 14.85 | 14,508 |
| 1979 | 7,560,008.17 | 4,399,169 | 7,128,375 | 431,633 | 15.47 | 27,901 |
| 1980 | 7,200,498.83 | 4,067,562 | 6,591,042 | 609,457 | 16.10 | 37,854 |
| 1981 | 6,768,836.74 | 3,704,584 | 6,002,875 | 765,962 | 16.75 | 45,729 |
| 1982 | 6,435,541.92 | 3,408,907 | 5,523,763 | 911,779 | 17.40 | 52,401 |
| 1983 | 7,056,306.04 | 3,608,595 | 5,847,336 | 1,208,970 | 18.08 | 66,868 |
| 1984 | 10,306,080.67 | 5,080,898 | 8,233,042 | 2,073,039 | 18.76 | 110,503 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 37-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1985 | 11,731,683.88 | 5,561,991 | 9,012,601 | 2,719,083 | 19.46 | 139,727 |
| 1986 | 13,319,519.12 | 6,059,049 | 9,818,030 | 3,501,489 | 20.17 | 173,599 |
| 1987 | 16,211,368.05 | 7,058,430 | 11,437,418 | 4,773,950 | 20.89 | 228,528 |
| 1988 | 17,891,834.88 | 7,432,268 | 12,043,182 | 5,848,653 | 21.63 | 270,395 |
| 1989 | 18,583,379.56 | 7,347,868 | 11,906,421 | 6,676,959 | 22.37 | 298,478 |
| 1990 | 17,883,070.90 | 6,704,363 | 10,863,691 | 7,019,380 | 23.13 | 303,475 |
| 1991 | 18,232,580.71 | 6,456,157 | 10,461,500 | 7,771,081 | 23.90 | 325,150 |
| 1992 | 18,026,165.46 | 6,002,713 | 9,726,743 | 8,299,422 | 24.68 | 336,281 |
| 1993 | 19,481,378.75 | 6,070,398 | 9,836,420 | 9,644,959 | 25.47 | 378,679 |
| 1994 | 20,542,076.64 | 5,963,365 | 9,662,984 | 10,879,093 | 26.26 | 414,284 |
| 1995 | 20,924,652.64 | 5,616,177 | 9,100,404 | 11,824,249 | 27.07 | 436,803 |
| 1996 | 19,807,233.87 | 4,876,541 | 7,901,904 | 11,905,330 | 27.89 | 426,867 |
| 1997 | 17,160,731.39 | 3,840,572 | 6,223,229 | 10,937,502 | 28.72 | 380,832 |
| 1998 | 14,807,567.79 | 2,977,802 | 4,825,204 | 9,982,364 | 29.56 | 337,698 |
| 1999 | 15,822,814.68 | 2,822,790 | 4,574,024 | 11,248,791 | 30.40 | 370,026 |
| 2000 | 17,207,774.44 | 2,668,926 | 4,324,704 | 12,883,070 | 31.26 | 412,126 |
| 2001 | 17,884,015.96 | 2,358,902 | 3,822,344 | 14,061,672 | 32.12 | 437,786 |
| 2002 | 24,737,177.17 | 2,681,510 | 4,345,095 | 20,392,082 | 32.99 | 618,129 |
| 2003 | 20,529,723.72 | 1,736,815 | 2,814,320 | 17,715,404 | 33.87 | 523,041 |
| 2004 | 22,076,801.86 | 1,342,270 | 2,175,003 | 19,901,799 | 34.75 | 572,714 |
| 2005 | 21,559,875.99 | 786,935 | 1,275,142 | 20,284,734 | 35.65 | 568,997 |
| 2006 | 22,016,191.95 | 268,598 | 435,234 | 21,580,958 | 36.55 | 590,450 |
| | 515,302,770.17 | 164,323,416 | 259,213,947 | 256,088,825 | | 8,901,269 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 28.8 | 1.73 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 28-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1979 | 1,574,590.38 | 1,546,405 | 1,395,239 | 179,351 | 0.50 | 179,351 |
| 1980 | 2,020,371.77 | 1,912,080 | 1,725,168 | 295,204 | 1.50 | 196,803 |
| 1981 | 1,691,813.37 | 1,540,734 | 1,390,122 | 301,691 | 2.50 | 120,676 |
| 1982 | 3,641,003.63 | 3,185,878 | 2,874,449 | 766,555 | 3.50 | 219,016 |
| 1983 | 2,859,736.52 | 2,400,177 | 2,165,552 | 694,185 | 4.50 | 154,263 |
| 1984 | 1,948,977.37 | 1,566,198 | 1,413,097 | 535,880 | 5.50 | 97,433 |
| 1985 | 2,140,962.15 | 1,644,045 | 1,483,335 | 657,627 | 6.50 | 101,173 |
| 1986 | 3,616,743.42 | 2,647,818 | 2,388,986 | 1,227,757 | 7.50 | 163,701 |
| 1987 | 3,819,862.38 | 2,660,152 | 2,400,114 | 1,419,748 | 8.50 | 167,029 |
| 1988 | 4,881,505.79 | 3,225,211 | 2,909,937 | 1,971,569 | 9.50 | 207,534 |
| 1989 | 3,633,629.59 | 2,271,018 | 2,049,019 | 1,584,611 | 10.50 | 150,915 |
| 1990 | 4,561,921.34 | 2,688,340 | 2,425,546 | 2,136,375 | 11.50 | 185,772 |
| 1991 | 4,591,941.96 | 2,542,099 | 2,293,601 | 2,298,341 | 12.50 | 183,867 |
| 1992 | 4,547,286.09 | 2,355,039 | 2,124,827 | 2,422,459 | 13.50 | 179,441 |
| 1993 | 4,369,237.39 | 2,106,409 | 1,900,501 | 2,468,736 | 14.50 | 170,258 |
| 1994 | 3,620,442.11 | 1,616,165 | 1,458,180 | 2,162,262 | 15.50 | 139,501 |
| 1995 | 4,293,228.37 | 1,763,229 | 1,590,868 | 2,702,360 | 16.50 | 163,779 |
| 1996 | 4,138,481.96 | 1,551,931 | 1,400,225 | 2,738,257 | 17.50 | 156,472 |
| 1997 | 3,371,960.81 | 1,144,106 | 1,032,266 | 2,339,695 | 18.50 | 126,470 |
| 1998 | 2,919,989.64 | 886,509 | 799,850 | 2,120,140 | 19.50 | 108,725 |
| 1999 | 3,534,868.05 | 946,991 | 854,419 | 2,680,449 | 20.50 | 130,754 |
| 2000 | 2,819,486.44 | 654,403 | 590,433 | 2,229,053 | 21.50 | 103,677 |
| 2001 | 1,337,213.05 | 262,629 | 236,956 | 1,100,257 | 22.50 | 48,900 |
| 2003 | 1,900,000.00 | 237,500 | 214,284 | 1,685,716 | 24.50 | 68,805 |
| 2004 | 192,147.62 | 17,159 | 15,482 | 176,666 | 25.50 | 6,928 |
| 2005 | 1,285,993.85 | 68,929 | 62,190 | 1,223,804 | 26.50 | 46,181 |
| 2006 | 574,961.00 | 10,292 | 9,286 | 565,675 | 27.50 | 20,570 |
| | 79,888,356.05 | 43,451,446 | 39,203,932 | 40,684,423 | | 3,597,994 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.3 4.50

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2002 | 68,480,626.37 | 20,544,188 | 15,391,128 | 53,089,498 | 10.50 | 5,056,143 |
| 2003 | 75,265,782.42 | 17,559,507 | 13,155,089 | 62,110,693 | 11.50 | 5,400,930 |
| 2004 | 15,644,068.75 | 2,607,866 | 1,953,740 | 13,690,329 | 12.50 | 1,095,226 |
| 2005 | 9,430,621.54 | 943,062 | 706,516 | 8,724,106 | 13.50 | 646,230 |
| 2006 | 4,718,293.86 | 157,119 | 117,709 | 4,600,585 | 14.50 | 317,282 |
| | 173,539,392.94 | 41,811,742 | 31,324,182 | 142,215,211 | | 12,515,811 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 11.4 | 7.21 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1975 | 54,149.90 | 44,441 | 44,734- | 98,884 | 5.38 | 18,380 |
| 1992 | 243,865.53 | 109,325 | 110,047- | 353,913 | 16.55 | 21,384 |
| 1994 | 9,345.34 | 3,657 | 3,681- | 13,026 | 18.26 | 713 |
| 1995 | 11,867.59 | 4,296 | 4,325- | 16,193 | 19.14 | 846 |
| | 319,228.36 | 161,719 | 162,787- | 482,016 | | 41,323 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 11.7 | 12.94 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 19-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1940 | 31.58 | 28 | 32 | | | |
| 1965 | 10,214.76 | 7,500 | 10,215 | | | |
| 1966 | 18,775.73 | 13,646 | 18,776 | | | |
| 1967 | 22,181.56 | 15,946 | 22,182 | | | |
| 1968 | 30,445.06 | 21,649 | 30,445 | | | |
| 1969 | 34,363.04 | 24,143 | 34,363 | | | |
| 1970 | 45,848.32 | 31,805 | 45,848 | | | |
| 1971 | 46,333.00 | 31,701 | 46,333 | | | |
| 1972 | 56,681.61 | 38,243 | 56,682 | | | |
| 1973 | 53,634.71 | 35,651 | 53,635 | | | |
| 1974 | 41,518.77 | 27,182 | 41,519 | | | |
| 1975 | 50,791.49 | 32,720 | 50,791 | | | |
| 1976 | 57,158.32 | 36,193 | 57,158 | | | |
| 1977 | 44,588.32 | 27,716 | 44,588 | | | |
| 1978 | 48,217.46 | 29,413 | 48,217 | | | |
| 1979 | 101,070.16 | 60,430 | 101,070 | | | |
| 1980 | 116,192.75 | 68,008 | 116,193 | | | |
| 1981 | 128,662.71 | 73,672 | 128,663 | | | |
| 1982 | 106,084.21 | 59,354 | 106,084 | | | |
| 1983 | 105,546.65 | 57,607 | 105,547 | | | |
| 1984 | 107,959.81 | 57,391 | 107,061 | 899 | 8.90 | 101 |
| 1985 | 113,820.42 | 58,891 | 109,859 | 3,961 | 9.17 | 432 |
| 1986 | 117,252.65 | 58,873 | 109,825 | 7,428 | 9.46 | 785 |
| 1987 | 127,453.04 | 62,044 | 115,741 | 11,712 | 9.75 | 1,201 |
| 1988 | 122,382.42 | 57,654 | 107,551 | 14,831 | 10.05 | 1,476 |
| 1989 | 133,376.99 | 60,727 | 113,284 | 20,093 | 10.35 | 1,941 |
| 1990 | 135,752.75 | 59,514 | 111,021 | 24,732 | 10.67 | 2,318 |
| 1991 | 145,640.25 | 61,329 | 114,407 | 31,233 | 11.00 | 2,839 |
| 1992 | 171,846.61 | 69,289 | 129,256 | 42,591 | 11.34 | 3,756 |
| 1993 | 178,586.53 | 68,809 | 128,360 | 50,227 | 11.68 | 4,300 |
| 1994 | 209,679.53 | 76,806 | 143,279 | 66,401 | 12.04 | 5,515 |
| 1995 | 255,818.43 | 88,718 | 165,500 | 90,318 | 12.41 | 7,278 |
| 1996 | 290,410.17 | 94,906 | 177,043 | 113,367 | 12.79 | 8,864 |
| 1997 | 239,484.07 | 73,354 | 136,839 | 102,645 | 13.18 | 7,788 |
| 1998 | 260,244.37 | 73,831 | 137,729 | 122,515 | 13.61 | 9,002 |
| 1999 | 270,636.84 | 70,230 | 131,011 | 139,626 | 14.07 | 9,924 |
| 2000 | 189,985.99 | 44,305 | 82,649 | 107,337 | 14.57 | 7,367 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 19-L0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 199,116.24 | 40,759 | 76,034 | 123,082 | 15.11 | 8,146 |
| 2002 | 228,453.43 | 39,797 | 74,240 | 154,213 | 15.69 | 9,829 |
| 2003 | 248,092.14 | 34,857 | 65,024 | 183,068 | 16.33 | 11,211 |
| 2004 | 248,769.85 | 26,046 | 48,588 | 200,182 | 17.01 | 11,768 |
| 2005 | 283,064.88 | 18,626 | 34,746 | 248,319 | 17.75 | 13,990 |
| 2006 | 277,217.40 | 6,431 | 11,997 | 265,220 | 18.56 | 14,290 |
| | 5,673,385.02 | 1,995,794 | 3,549,385 | 2,124,000 | | 144,121 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 14.7 | 2.54 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1924 | 1,288.20 | 1,288 | 1,288 | | | |
| 1926 | 628.73 | 629 | 629 | | | |
| 1929 | 1,359.57 | 1,360 | 1,360 | | | |
| 1930 | 3,610.53 | 3,611 | 3,611 | | | |
| 1931 | 2,869.06 | 2,869 | 2,869 | | | |
| 1936 | 192,253.54 | 192,254 | 192,254 | | | |
| 1937 | 5,312.24 | 5,312 | 5,312 | | | |
| 1938 | 3,667.62 | 3,668 | 3,668 | | | |
| 1939 | 2,497.63 | 2,498 | 2,498 | | | |
| 1940 | 1,070.80 | 1,071 | 1,071 | | | |
| 1941 | 562.78 | 563 | 563 | | | |
| 1942 | 3,187.18 | 3,187 | 3,187 | | | |
| 1943 | 264.46 | 264 | 264 | | | |
| 1944 | 4,821.01 | 4,821 | 4,821 | | | |
| 1945 | 3,313.77 | 3,314 | 3,314 | | | |
| 1946 | 4,182.19 | 4,182 | 4,182 | | | |
| 1947 | 18,162.04 | 18,040 | 18,162 | | | |
| 1948 | 44,723.49 | 43,905 | 44,723 | | | |
| 1949 | 83,223.24 | 80,752 | 83,223 | | | |
| 1950 | 54,610.37 | 52,355 | 54,610 | | | |
| 1951 | 43,921.15 | 41,607 | 43,921 | | | |
| 1952 | 137,276.99 | 128,491 | 137,277 | | | |
| 1953 | 104,489.21 | 96,653 | 104,489 | | | |
| 1954 | 95,168.44 | 86,955 | 95,168 | | | |
| 1955 | 205,053.59 | 185,102 | 205,054 | | | |
| 1956 | 173,504.59 | 154,645 | 173,505 | | | |
| 1957 | 36,250.27 | 31,911 | 36,250 | | | |
| 1958 | 153,770.16 | 133,626 | 153,770 | | | |
| 1959 | 52,054.58 | 44,647 | 52,055 | | | |
| 1960 | 84,991.90 | 71,929 | 84,992 | | | |
| 1961 | 98,848.57 | 82,539 | 98,849 | | | |
| 1962 | 252,546.53 | 208,023 | 252,547 | | | |
| 1963 | 206,543.91 | 167,714 | 206,544 | | | |
| 1964 | 221,601.26 | 177,347 | 221,601 | | | |
| 1965 | 218,231.60 | 172,119 | 218,232 | | | |
| 1966 | 213,907.45 | 166,142 | 213,907 | | | |
| 1967 | 178,876.36 | 136,787 | 178,876 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1968 | 340,885.49 | 256,448 | 340,885 | | | |
| 1969 | 213,220.41 | 157,783 | 213,220 | | | |
| 1970 | 238,504.90 | 173,465 | 238,505 | | | |
| 1971 | 354,650.70 | 253,469 | 354,651 | | | |
| 1972 | 318,338.84 | 223,378 | 318,339 | | | |
| 1973 | 243,010.54 | 167,361 | 243,011 | | | |
| 1974 | 294,356.13 | 198,779 | 294,356 | | | |
| 1975 | 402,940.82 | 266,626 | 402,941 | | | |
| 1976 | 306,511.25 | 198,527 | 306,511 | | | |
| 1977 | 154,846.97 | 98,127 | 154,847 | | | |
| 1978 | 324,458.06 | 200,937 | 324,458 | | | |
| 1979 | 266,339.83 | 160,949 | 266,340 | | | |
| 1980 | 473,201.08 | 278,857 | 473,201 | | | |
| 1981 | 387,546.47 | 222,452 | 387,546 | | | |
| 1982 | 381,275.15 | 212,866 | 381,275 | | | |
| 1983 | 584,867.25 | 317,174 | 584,867 | | | |
| 1984 | 943,025.75 | 496,032 | 918,115 | 24,911 | 14.22 | 1,752 |
| 1985 | 1,131,181.82 | 575,772 | 1,065,707 | 65,475 | 14.73 | 4,445 |
| 1986 | 1,282,536.24 | 631,008 | 1,167,944 | 114,592 | 15.24 | 7,519 |
| 1987 | 2,206,310.83 | 1,046,453 | 1,936,899 | 269,412 | 15.77 | 17,084 |
| 1988 | 5,933,729.89 | 2,705,781 | 5,008,178 | 925,552 | 16.32 | 56,713 |
| 1989 | 4,487,239.27 | 1,962,270 | 3,632,001 | 855,238 | 16.88 | 50,666 |
| 1990 | 3,645,975.68 | 1,525,112 | 2,822,857 | 823,119 | 17.45 | 47,170 |
| 1991 | 4,023,485.12 | 1,602,554 | 2,966,196 | 1,057,289 | 18.05 | 58,576 |
| 1992 | 3,279,907.46 | 1,240,789 | 2,296,598 | 983,309 | 18.65 | 52,724 |
| 1993 | 3,582,429.80 | 1,280,002 | 2,369,179 | 1,213,251 | 19.28 | 62,928 |
| 1994 | 3,708,590.44 | 1,244,974 | 2,304,345 | 1,404,245 | 19.93 | 70,459 |
| 1995 | 4,477,150.08 | 1,404,482 | 2,599,581 | 1,877,569 | 20.59 | 91,188 |
| 1996 | 3,536,824.49 | 1,028,155 | 1,903,030 | 1,633,794 | 21.28 | 76,776 |
| 1997 | 2,656,833.57 | 709,375 | 1,312,995 | 1,343,839 | 21.99 | 61,111 |
| 1998 | 3,225,660.28 | 782,868 | 1,449,024 | 1,776,636 | 22.72 | 78,197 |
| 1999 | 3,169,083.27 | 689,909 | 1,276,965 | 1,892,118 | 23.47 | 80,619 |
| 2000 | 2,856,779.51 | 547,645 | 1,013,646 | 1,843,134 | 24.25 | 76,006 |
| 2001 | 3,135,103.57 | 516,352 | 955,725 | 2,179,379 | 25.06 | 86,966 |
| 2002 | 4,396,142.43 | 602,272 | 1,114,756 | 3,281,386 | 25.89 | 126,743 |
| 2003 | 2,938,678.08 | 318,259 | 589,071 | 2,349,607 | 26.75 | 87,836 |
| 2004 | 2,990,857.68 | 235,380 | 435,669 | 2,555,189 | 27.64 | 92,445 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2005 | 3,428,097.59 | 165,577 | 306,469 | 3,121,629 | 28.55 | 109,339 |
| 2006 | 4,874,607.07 | 79,456 | 147,067 | 4,727,540 | 29.51 | 160,201 |
| | 84,103,828.82 | 27,289,855 | 47,785,616 | 36,318,213 | | 1,557,463 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 23.3 | 1.85 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1945 | 147.18 | 122 | 51 | 96 | 11.30 | 8 |
| 1946 | 373.09 | 305 | 127 | 246 | 11.86 | 21 |
| 1948 | 312.97 | 250 | 104 | 209 | 13.06 | 16 |
| 1971 | 169.77 | 90 | 38 | 132 | 30.58 | 4 |
| 1974 | 100.00 | 49 | 20 | 80 | 33.28 | 2 |
| 1975 | 62.67 | 30 | 13 | 50 | 34.20 | 1 |
| 1977 | 828.10 | 369 | 154 | 674 | 36.05 | 19 |
| 1982 | 2,404.75 | 896 | 373 | 2,032 | 40.79 | 50 |
| | 4,398.53 | 2,111 | 880 | 3,519 | | 121 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 29.1 | 2.75 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| FRACKVILLE SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2021 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1971 | 747,883.36 | 512,824 | 402,110 | 345,773 | 13.45 | 25,708 |
| 1974 | 6,162.04 | 4,122 | 3,232 | 2,930 | 13.55 | 216 |
| 1980 | 451,649.67 | 283,184 | 222,047 | 229,603 | 13.75 | 16,698 |
| 1981 | 14,010.00 | 8,669 | 6,797 | 7,213 | 13.78 | 523 |
| 1984 | 2,000.00 | 1,182 | 927 | 1,073 | 13.88 | 77 |
| 1985 | 5,305.30 | 3,081 | 2,416 | 2,889 | 13.91 | 208 |
| 1988 | 23,613.40 | 12,898 | 10,113 | 13,500 | 14.00 | 964 |
| 1990 | 1,685.00 | 875 | 686 | 999 | 14.07 | 71 |
| 1994 | 5,336.80 | 2,414 | 1,893 | 3,444 | 14.20 | 243 |
| 1997 | 192,851.33 | 74,749 | 58,612 | 134,239 | 14.30 | 9,387 |
| 1999 | 477,357.19 | 159,485 | 125,054 | 352,303 | 14.37 | 24,517 |
| 2000 | 4,154.93 | 1,261 | 989 | 3,166 | 14.41 | 220 |
| 2001 | 181,513.93 | 48,918 | 38,357 | 143,157 | 14.45 | 9,907 |
| | 2,113,522.95 | 1,113,662 | 873,233 | 1,240,289 | | 88,739 |

SCHUYLKILL AREA OFFICE BLDG
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2030
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1980 | 760,724.42 | 393,142 | 308,266 | 452,458 | 20.68 | 21,879 |
| 1983 | 553.43 | 271 | 212 | 341 | 20.91 | 16 |
| 1994 | 65,865.77 | 22,671 | 17,777 | 48,089 | 21.76 | 2,210 |
| 1999 | 19,671.77 | 4,755 | 3,729 | 15,943 | 22.18 | 719 |
| 2000 | 4,154.93 | 902 | 707 | 3,448 | 22.26 | 155 |
| 2006 | 28,852.55 | 617 | 484 | 28,369 | 22.85 | 1,242 |
| | 879,822.87 | 422,358 | 331,175 | 548,648 | | 26,221 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| HAMLIN SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1997 | 1,575,165.16 | 313,930 | 246,156 | 1,329,009 | 34.27 | 38,781 |
| 1999 | 29,871.34 | 4,932 | 3,867 | 26,004 | 34.70 | 749 |
| 2000 | 8,544.16 | 1,253 | 982 | 7,562 | 34.92 | 217 |
| 2002 | 1,030,631.41 | 110,071 | 86,308 | 944,323 | 35.38 | 26,691 |
| 2003 | 30,313.33 | 2,592 | 2,032 | 28,281 | 35.61 | 794 |
| 2004 | 74,166.26 | 4,672 | 3,663 | 70,503 | 35.85 | 1,967 |
| 2005 | 3,286,195.51 | 127,833 | 100,236 | 3,185,960 | 36.11 | 88,229 |
| | 6,034,887.17 | 565,283 | 443,244 | 5,591,642 | | 157,428 |

WILKES-BARRE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|-----------|---------|-----------|-------|--------|
| 1971 | 711,568.94 | 487,923 | 382,585 | 328,984 | 13.45 | 24,460 |
| 1974 | 7,388.37 | 4,942 | 3,875 | 3,513 | 13.55 | 259 |
| 1976 | 10,502.65 | 6,891 | 5,403 | 5,100 | 13.62 | 374 |
| 1978 | 18,176.35 | 11,676 | 9,155 | 9,021 | 13.68 | 659 |
| 1979 | 77,869.08 | 49,431 | 38,759 | 39,110 | 13.72 | 2,851 |
| 1981 | 1,998.00 | 1,236 | 969 | 1,029 | 13.78 | 75 |
| 1982 | 6,725.00 | 4,103 | 3,217 | 3,508 | 13.81 | 254 |
| 1990 | 6,318.75 | 3,279 | 2,571 | 3,748 | 14.07 | 266 |
| 1991 | 3,498.98 | 1,763 | 1,382 | 2,117 | 14.10 | 150 |
| 1994 | 208,980.76 | 94,543 | 74,132 | 134,849 | 14.20 | 9,496 |
| 1996 | 14,787.53 | 6,075 | 4,764 | 10,024 | 14.27 | 702 |
| 1997 | 276,058.00 | 107,000 | 83,900 | 192,158 | 14.30 | 13,438 |
| 1999 | 4,348.98 | 1,453 | 1,139 | 3,210 | 14.37 | 223 |
| 2000 | 799,364.54 | 242,607 | 190,232 | 609,133 | 14.41 | 42,272 |
| | 2,147,585.93 | 1,022,922 | 802,083 | 1,345,504 | | 95,479 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SYSTEM FACILITIES CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 11,489,532.52 | 3,136,642 | 2,459,471 | 9,030,062 | 33.23 | 271,744 |
| 1993 | 6,006,368.08 | 1,558,052 | 1,221,684 | 4,784,684 | 33.44 | 143,083 |
| 1994 | 88,560.92 | 21,733 | 17,041 | 71,520 | 33.64 | 2,126 |
| 1995 | 14,814,923.10 | 3,417,803 | 2,679,932 | 12,134,991 | 33.85 | 358,493 |
| 1998 | 31,560.27 | 5,766 | 4,521 | 27,039 | 34.48 | 784 |
| 1999 | 207,519.29 | 34,261 | 26,864 | 180,655 | 34.70 | 5,206 |
| 2000 | 8,309.86 | 1,218 | 955 | 7,355 | 34.92 | 211 |
| 2001 | 12,738.24 | 1,619 | 1,270 | 11,468 | 35.15 | 326 |
| 2002 | 10,449.11 | 1,116 | 875 | 9,574 | 35.38 | 271 |
| 2006 | 33,119.13 | 440 | 345 | 32,774 | 36.37 | 901 |
| | 32,703,080.52 | 8,178,650 | 6,412,958 | 26,290,122 | | 783,145 |

HONESDALE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2019
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1969 | 595,619.13 | 431,526 | 338,364 | 257,255 | 11.79 | 21,820 |
| 1973 | 35,247.02 | 24,832 | 19,471 | 15,776 | 11.90 | 1,326 |
| 1979 | 10,157.00 | 6,774 | 5,312 | 4,845 | 12.04 | 402 |
| 1982 | 457,883.65 | 294,373 | 230,820 | 227,064 | 12.12 | 18,735 |
| 1983 | 9,348.43 | 5,928 | 4,648 | 4,700 | 12.14 | 387 |
| 1984 | 46,034.30 | 28,753 | 22,545 | 23,489 | 12.17 | 1,930 |
| 1985 | 4,240.00 | 2,606 | 2,043 | 2,197 | 12.19 | 180 |
| 1986 | 124,043.17 | 74,947 | 58,767 | 65,276 | 12.21 | 5,346 |
| 1987 | 39,295.00 | 23,294 | 18,265 | 21,030 | 12.24 | 1,718 |
| 1988 | 48,476.99 | 28,160 | 22,081 | 26,396 | 12.26 | 2,153 |
| 1991 | 23,941.78 | 12,905 | 10,119 | 13,823 | 12.34 | 1,120 |
| 1993 | 1,931.80 | 977 | 766 | 1,166 | 12.39 | 94 |
| 1995 | 175,039.15 | 81,778 | 64,123 | 110,916 | 12.44 | 8,916 |
| 1997 | 18,919.87 | 7,969 | 6,249 | 12,671 | 12.49 | 1,014 |
| 1998 | 11,664.31 | 4,606 | 3,612 | 8,052 | 12.52 | 643 |
| 2000 | 4,154.93 | 1,387 | 1,088 | 3,067 | 12.57 | 244 |
| 2001 | 40,768.64 | 12,165 | 9,538 | 31,231 | 12.60 | 2,479 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| HONESDALE SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2019 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 93,844.57 | 20,055 | 15,725 | 78,120 | 12.66 | 6,171 |
| 2005 | 40,524.56 | 4,247 | 3,330 | 37,195 | 12.73 | 2,922 |
| 2006 | 691,703.27 | 26,077 | 20,447 | 671,256 | 12.77 | 52,565 |
| | 2,472,837.57 | 1,093,359 | 857,313 | 1,615,525 | | 130,165 |
| NEWPORT AREA SER CENT NEW | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2035 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1985 | 3,193,063.23 | 1,357,052 | 1,064,077 | 2,128,986 | 24.61 | 86,509 |
| 1991 | 21,705.17 | 7,625 | 5,979 | 15,726 | 25.26 | 623 |
| 2000 | 4,154.93 | 784 | 615 | 3,540 | 26.30 | 135 |
| 2002 | 299,194.34 | 41,708 | 32,703 | 266,491 | 26.55 | 10,037 |
| 2006 | 95,279.21 | 1,725 | 1,353 | 93,926 | 27.11 | 3,465 |
| | 3,613,396.88 | 1,408,894 | 1,104,727 | 2,508,669 | | 100,769 |
| HARRISBURG ANNEX | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2045 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 986,882.88 | 150,006 | 117,621 | 869,262 | 33.59 | 25,879 |
| WEST SHORE/CARLISLE SERV CTR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2043 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1993 | 3,141,898.03 | 867,792 | 680,444 | 2,461,454 | 30.98 | 79,453 |
| 2003 | 4,003,609.58 | 369,934 | 290,069 | 3,713,541 | 32.81 | 113,183 |
| | 7,145,507.61 | 1,237,726 | 970,513 | 6,174,995 | | 192,636 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| QUARRYVILLE SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2025 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1975 | 782,474.93 | 477,153 | 374,140 | 408,335 | 16.70 | 24,451 |
| 1982 | 2,523.00 | 1,398 | 1,096 | 1,427 | 17.06 | 84 |
| 1984 | 5,332.11 | 2,850 | 2,235 | 3,097 | 17.16 | 180 |
| 1987 | 5,235.00 | 2,623 | 2,057 | 3,178 | 17.31 | 184 |
| 1992 | 22,066.99 | 9,506 | 7,454 | 14,613 | 17.56 | 832 |
| 1997 | 171,925.68 | 57,475 | 45,067 | 126,859 | 17.82 | 7,119 |
| 2000 | 455,441.35 | 117,140 | 91,850 | 363,591 | 17.99 | 20,211 |
| | 1,444,999.06 | 668,145 | 523,899 | 921,100 | | 53,061 |

| | | | | | | |
|-------------------------------------|--------------|---------|---------|-----------|-------|--------|
| SINKING SPRING SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2020 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1970 | 203,502.50 | 143,490 | 112,512 | 90,991 | 12.62 | 7,210 |
| 1978 | 1,298.06 | 854 | 670 | 628 | 12.86 | 49 |
| 1981 | 11,381.00 | 7,224 | 5,664 | 5,717 | 12.94 | 442 |
| 1982 | 1,946.00 | 1,218 | 955 | 991 | 12.97 | 76 |
| 1985 | 544,963.39 | 325,452 | 255,190 | 289,773 | 13.06 | 22,188 |
| 1992 | 38,304.28 | 19,344 | 15,168 | 23,136 | 13.25 | 1,746 |
| 1997 | 144,907.13 | 58,485 | 45,859 | 99,048 | 13.40 | 7,392 |
| 2000 | 4,154.99 | 1,319 | 1,034 | 3,121 | 13.50 | 231 |
| 2005 | 600,181.65 | 58,578 | 45,931 | 554,251 | 13.68 | 40,515 |
| 2006 | 52,816.98 | 1,859 | 1,458 | 51,359 | 13.72 | 3,743 |
| | 1,603,455.98 | 617,823 | 484,441 | 1,119,015 | | 83,592 |

| | | | | | | |
|-------------------------------------|--------------|---------|---------|---------|-------|--------|
| LOCK HAVEN SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2028 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1978 | 1,319,214.53 | 730,449 | 572,752 | 746,463 | 19.10 | 39,082 |
| 1983 | 6,399.00 | 3,260 | 2,556 | 3,843 | 19.43 | 198 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| LOCK HAVEN SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2028 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1984 | 941.80 | 470 | 369 | 573 | 19.49 | 29 |
| 1990 | 89,513.71 | 38,213 | 29,963 | 59,551 | 19.88 | 2,996 |
| 1998 | 19,732.21 | 5,553 | 4,354 | 15,378 | 20.43 | 753 |
| 2000 | 4,154.93 | 961 | 754 | 3,401 | 20.58 | 165 |
| 2001 | 309,415.46 | 62,873 | 49,299 | 260,116 | 20.66 | 12,590 |
| 2006 | 61.10 | 1 | 1 | 60 | 21.09 | 3 |
| | 1,749,432.74 | 841,780 | 660,048 | 1,089,385 | | 55,816 |

| | | | | | | |
|-------------------------------------|--------------|-----------|---------|-----------|-------|--------|
| SUNBURY SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2025 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1975 | 1,642,571.74 | 1,001,640 | 785,396 | 857,176 | 16.70 | 51,328 |
| 1977 | 14,867.40 | 8,858 | 6,946 | 7,921 | 16.80 | 471 |
| 1981 | 2,400.66 | 1,352 | 1,060 | 1,341 | 17.01 | 79 |
| 1983 | 88,416.94 | 48,152 | 37,756 | 50,661 | 17.11 | 2,961 |
| 1984 | 963.10 | 515 | 404 | 559 | 17.16 | 33 |
| 1986 | 8,339.13 | 4,275 | 3,352 | 4,987 | 17.26 | 289 |
| 1989 | 4,792.61 | 2,278 | 1,786 | 3,007 | 17.41 | 173 |
| 1993 | 9,942.74 | 4,118 | 3,229 | 6,714 | 17.61 | 381 |
| 1999 | 278,255.23 | 79,331 | 62,204 | 216,051 | 17.93 | 12,050 |
| 2000 | 197,052.04 | 50,682 | 39,740 | 157,312 | 17.99 | 8,744 |
| 2001 | 177,896.15 | 40,382 | 31,664 | 146,232 | 18.05 | 8,101 |
| 2002 | 51,841.67 | 10,057 | 7,886 | 43,956 | 18.11 | 2,427 |
| | 2,477,339.41 | 1,251,640 | 981,423 | 1,495,917 | | 87,037 |

| | | | | | | |
|-------------------------------------|--------------|---------|---------|---------|-------|--------|
| ELIZABETHVILLE SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2029 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1979 | 1,085,320.94 | 580,972 | 455,546 | 629,775 | 19.89 | 31,663 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| ELIZABETHVILLE SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2029 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1988 | 2,809.00 | 1,244 | 975 | 1,834 | 20.53 | 89 |
| 1997 | 13,050.86 | 3,851 | 3,020 | 10,031 | 21.19 | 473 |
| 1999 | 207,207.66 | 51,595 | 40,456 | 166,752 | 21.35 | 7,810 |
| 2000 | 4,154.93 | 930 | 729 | 3,426 | 21.43 | 160 |
| | 1,312,543.39 | 638,592 | 500,726 | 811,818 | | 40,195 |

BUXMONT SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|---------|---------|-----------|-------|--------|
| 1972 | 587,567.10 | 356,301 | 279,379 | 308,188 | 17.99 | 17,131 |
| 1973 | 5,556.35 | 3,335 | 2,615 | 2,941 | 18.05 | 163 |
| 1975 | 7,219.38 | 4,236 | 3,321 | 3,898 | 18.18 | 214 |
| 1978 | 1,858.68 | 1,050 | 823 | 1,036 | 18.36 | 56 |
| 1980 | 5,079.85 | 2,786 | 2,185 | 2,895 | 18.48 | 157 |
| 1983 | 2,442.00 | 1,271 | 997 | 1,445 | 18.67 | 77 |
| 1984 | 8,053.20 | 4,111 | 3,223 | 4,830 | 18.73 | 258 |
| 1985 | 5,890.00 | 2,944 | 2,308 | 3,582 | 18.79 | 191 |
| 1986 | 7,380.00 | 3,606 | 2,828 | 4,552 | 18.85 | 241 |
| 1992 | 30,580.47 | 12,462 | 9,772 | 20,808 | 19.21 | 1,083 |
| 1993 | 127,574.91 | 49,882 | 39,113 | 88,462 | 19.27 | 4,591 |
| 1998 | 9,471.19 | 2,751 | 2,157 | 7,314 | 19.59 | 373 |
| 2000 | 4,154.93 | 993 | 779 | 3,376 | 19.73 | 171 |
| 2001 | 72,623.99 | 15,287 | 11,987 | 60,637 | 19.80 | 3,062 |
| 2002 | 1,430,217.03 | 256,867 | 201,412 | 1,228,805 | 19.87 | 61,842 |
| 2006 | 25,214.52 | 610 | 478 | 24,737 | 20.19 | 1,225 |
| | 2,330,883.60 | 718,492 | 563,377 | 1,767,506 | | 90,835 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SUSQUEHANNA SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2020 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1970 | 2,009,976.71 | 1,417,235 | 1,111,268 | 898,709 | 12.62 | 71,213 |
| 1971 | 446.92 | 313 | 245 | 202 | 12.65 | 16 |
| 1972 | 1,597.77 | 1,110 | 870 | 728 | 12.68 | 57 |
| 1973 | 117,057.08 | 80,699 | 63,277 | 53,780 | 12.71 | 4,231 |
| 1974 | 25,586.85 | 17,491 | 13,715 | 11,872 | 12.74 | 932 |
| 1975 | 30,533.59 | 20,690 | 16,223 | 14,311 | 12.77 | 1,121 |
| 1976 | 7,862.83 | 5,278 | 4,139 | 3,724 | 12.80 | 291 |
| 1977 | 30,063.59 | 19,983 | 15,669 | 14,395 | 12.83 | 1,122 |
| 1978 | 4,024.12 | 2,647 | 2,076 | 1,948 | 12.86 | 151 |
| 1979 | 13,044.60 | 8,483 | 6,652 | 6,393 | 12.89 | 496 |
| 1980 | 12,842.00 | 8,252 | 6,470 | 6,372 | 12.92 | 493 |
| 1981 | 592,421.80 | 376,010 | 294,833 | 297,589 | 12.94 | 22,998 |
| 1982 | 40,633.62 | 25,441 | 19,949 | 20,685 | 12.97 | 1,595 |
| 1984 | 31,163.62 | 18,926 | 14,840 | 16,324 | 13.03 | 1,253 |
| 1985 | 515,723.76 | 307,990 | 241,498 | 274,226 | 13.06 | 20,997 |
| 1986 | 95,134.62 | 55,806 | 43,758 | 51,377 | 13.08 | 3,928 |
| 1987 | 308,569.00 | 177,427 | 139,122 | 169,447 | 13.11 | 12,925 |
| 1988 | 21,958.00 | 12,360 | 9,692 | 12,266 | 13.14 | 933 |
| 1989 | 7,424.00 | 4,081 | 3,200 | 4,224 | 13.17 | 321 |
| 1990 | 36,328.39 | 19,461 | 15,260 | 21,068 | 13.20 | 1,596 |
| 1991 | 40,605.46 | 21,164 | 16,595 | 24,010 | 13.22 | 1,816 |
| 1992 | 1,266.24 | 639 | 501 | 765 | 13.25 | 58 |
| 1993 | 71,679.92 | 34,973 | 27,423 | 44,257 | 13.28 | 3,333 |
| 1994 | 168,360.98 | 79,012 | 61,954 | 106,407 | 13.31 | 7,995 |
| 1995 | 104,297.44 | 46,850 | 36,735 | 67,562 | 13.34 | 5,065 |
| 1998 | 13,489.31 | 5,095 | 3,995 | 9,494 | 13.43 | 707 |
| 1999 | 603,544.13 | 210,878 | 165,350 | 438,194 | 13.46 | 32,555 |
| 2000 | 4,154.93 | 1,319 | 1,034 | 3,121 | 13.50 | 231 |
| 2001 | 297,854.80 | 84,293 | 66,095 | 231,760 | 13.53 | 17,129 |
| 2002 | 77,213.60 | 18,917 | 14,833 | 62,381 | 13.56 | 4,600 |
| 2005 | 38,710.98 | 3,778 | 2,962 | 35,749 | 13.68 | 2,613 |
| 2006 | 105,339.18 | 3,708 | 2,908 | 102,431 | 13.72 | 7,466 |
| | 5,428,909.84 | 3,090,309 | 2,423,141 | 3,005,771 | | 230,237 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| HARRISBURG SERV CENTER&ANNEXES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2027 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1941 | 340.00 | 249 | 195 | 145 | 15.37 | 9 |
| 1948 | 2,474.65 | 1,758 | 1,378 | 1,097 | 16.12 | 68 |
| 1950 | 12,940.55 | 9,108 | 7,142 | 5,799 | 16.31 | 356 |
| 1957 | 885,868.43 | 601,416 | 471,576 | 414,292 | 16.92 | 24,485 |
| 1958 | 18,612.59 | 12,563 | 9,851 | 8,762 | 17.00 | 515 |
| 1964 | 2,829.44 | 1,837 | 1,440 | 1,389 | 17.45 | 80 |
| 1965 | 1,339.09 | 863 | 677 | 662 | 17.52 | 38 |
| 1966 | 10,658.88 | 6,817 | 5,345 | 5,314 | 17.59 | 302 |
| 1967 | 35,052.44 | 22,248 | 17,445 | 17,607 | 17.65 | 998 |
| 1968 | 203,256.30 | 127,930 | 100,311 | 102,945 | 17.72 | 5,810 |
| 1969 | 353,298.16 | 220,458 | 172,863 | 180,435 | 17.79 | 10,142 |
| 1970 | 16,024.51 | 9,908 | 7,769 | 8,256 | 17.86 | 462 |
| 1971 | 13,765.97 | 8,432 | 6,612 | 7,154 | 17.92 | 399 |
| 1972 | 49,194.32 | 29,831 | 23,391 | 25,803 | 17.99 | 1,434 |
| 1973 | 105,262.16 | 63,178 | 49,538 | 55,724 | 18.05 | 3,087 |
| 1975 | 140,045.55 | 82,179 | 64,437 | 75,609 | 18.18 | 4,159 |
| 1977 | 509.00 | 291 | 228 | 281 | 18.30 | 15 |
| 1978 | 1,080.00 | 610 | 478 | 602 | 18.36 | 33 |
| 1979 | 27,045.12 | 15,059 | 11,808 | 15,237 | 18.42 | 827 |
| 1981 | 37,220.30 | 20,084 | 15,748 | 21,472 | 18.54 | 1,158 |
| 1982 | 2,139.00 | 1,134 | 889 | 1,250 | 18.61 | 67 |
| 1984 | 56,543.31 | 28,865 | 22,633 | 33,910 | 18.73 | 1,810 |
| 1985 | 23,117.70 | 11,557 | 9,062 | 14,056 | 18.79 | 748 |
| 1986 | 330,759.54 | 161,609 | 126,719 | 204,041 | 18.85 | 10,824 |
| 1987 | 803,687.25 | 383,278 | 300,532 | 503,155 | 18.91 | 26,608 |
| 1988 | 35,536.57 | 16,503 | 12,940 | 22,597 | 18.97 | 1,191 |
| 1989 | 664,286.11 | 299,859 | 235,123 | 429,163 | 19.03 | 22,552 |
| 1990 | 6,000.00 | 2,625 | 2,058 | 3,942 | 19.09 | 206 |
| 1992 | 78,217.93 | 31,874 | 24,993 | 53,225 | 19.21 | 2,771 |
| 1993 | 34,639.36 | 13,544 | 10,620 | 24,019 | 19.27 | 1,246 |
| 1994 | 65,954.81 | 24,628 | 19,311 | 46,644 | 19.33 | 2,413 |
| 1995 | 126,023.82 | 44,688 | 35,040 | 90,984 | 19.40 | 4,690 |
| 1997 | 1,597,179.64 | 500,556 | 392,492 | 1,204,688 | 19.52 | 61,716 |
| 1999 | 104,113.22 | 27,652 | 21,682 | 82,431 | 19.66 | 4,193 |
| 2000 | 74,002.27 | 17,694 | 13,874 | 60,128 | 19.73 | 3,048 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| HARRISBURG SERV CENTER&ANNEXES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2027 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 14,811.60 | 3,118 | 2,445 | 12,367 | 19.80 | 625 |
| 2005 | 20,397.24 | 1,399 | 1,097 | 19,300 | 20.10 | 960 |
| 2006 | 14,984.16 | 363 | 285 | 14,699 | 20.19 | 728 |
| | 5,969,210.99 | 2,805,765 | 2,200,027 | 3,769,184 | | 200,773 |

NORTHEAST SERVICE CENTER - HAZ
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2046
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|-----------|---------|-----------|-------|---------|
| 1924 | 8,498.14 | 6,470 | 5,073 | 3,425 | 14.32 | 239 |
| 1940 | 3,115.77 | 2,050 | 1,607 | 1,509 | 20.45 | 74 |
| 1957 | 22,067.49 | 12,404 | 9,726 | 12,341 | 25.37 | 486 |
| 1970 | 24,968.88 | 12,055 | 9,452 | 15,517 | 28.32 | 548 |
| 1971 | 6,407.63 | 3,049 | 2,391 | 4,017 | 28.53 | 141 |
| 1974 | 3,913.73 | 1,778 | 1,394 | 2,520 | 29.15 | 86 |
| 1996 | 3,117,578.51 | 682,438 | 535,107 | 2,582,472 | 33.43 | 77,250 |
| 1997 | 1,117,975.92 | 226,614 | 177,690 | 940,286 | 33.64 | 27,951 |
| 2000 | 843,780.26 | 125,892 | 98,714 | 745,066 | 34.26 | 21,747 |
| 2003 | 296,902.35 | 25,831 | 20,254 | 276,648 | 34.93 | 7,920 |
| | 5,445,208.68 | 1,098,581 | 861,408 | 4,583,801 | | 136,442 |

ORWIGSBURG SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|---------|---------|-----------|-------|--------|
| 1979 | 1,571,908.90 | 841,443 | 659,784 | 912,125 | 19.89 | 45,858 |
| 1997 | 235,525.14 | 69,503 | 54,498 | 181,027 | 21.19 | 8,543 |
| 2000 | 4,154.93 | 930 | 729 | 3,426 | 21.43 | 160 |
| 2001 | 25,728.85 | 5,056 | 3,964 | 21,765 | 21.51 | 1,012 |
| 2002 | 96,611.29 | 16,134 | 12,651 | 83,960 | 21.60 | 3,887 |
| | 1,933,929.11 | 933,066 | 731,626 | 1,202,303 | | 59,460 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| BLOOMSBURG SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2023 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1973 | 915,691.35 | 592,819 | 464,835 | 450,856 | 15.09 | 29,878 |
| 1978 | 5,846.23 | 3,588 | 2,813 | 3,033 | 15.30 | 198 |
| 1979 | 8,532.61 | 5,172 | 4,055 | 4,478 | 15.34 | 292 |
| 1981 | 10,493.51 | 6,187 | 4,851 | 5,643 | 15.42 | 366 |
| 1983 | 6,035.00 | 3,447 | 2,703 | 3,332 | 15.50 | 215 |
| 1986 | 6,322.00 | 3,413 | 2,676 | 3,646 | 15.62 | 233 |
| 1992 | 4,913.30 | 2,247 | 1,762 | 3,151 | 15.87 | 199 |
| 1995 | 100,574.85 | 40,501 | 31,757 | 68,818 | 15.99 | 4,304 |
| 1996 | 152,895.30 | 58,314 | 45,725 | 107,170 | 16.04 | 6,681 |
| 1997 | 19,333.93 | 6,939 | 5,441 | 13,893 | 16.08 | 864 |
| 1998 | 10,231.97 | 3,422 | 2,683 | 7,549 | 16.12 | 468 |
| 1999 | 5,570.95 | 1,713 | 1,343 | 4,228 | 16.17 | 261 |
| 2000 | 4,154.93 | 1,155 | 906 | 3,249 | 16.22 | 200 |
| 2001 | 979,901.81 | 241,546 | 189,399 | 790,503 | 16.26 | 48,616 |
| 2003 | 246,232.61 | 42,451 | 33,286 | 212,947 | 16.37 | 13,008 |
| 2006 | 25,274.94 | 728 | 571 | 24,704 | 16.54 | 1,494 |
| | 2,502,005.29 | 1,013,642 | 794,806 | 1,707,200 | | 107,277 |

MARION HEIGHTS SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|---------|---------|---------|-------|--------|
| 1973 | 639,877.01 | 414,256 | 324,822 | 315,055 | 15.09 | 20,878 |
| 1979 | 46,038.28 | 27,904 | 21,880 | 24,158 | 15.34 | 1,575 |
| 1981 | 6,875.00 | 4,054 | 3,179 | 3,696 | 15.42 | 240 |
| 1985 | 5,549.10 | 3,057 | 2,397 | 3,152 | 15.58 | 202 |
| 1993 | 122,376.12 | 53,894 | 42,259 | 80,117 | 15.91 | 5,036 |
| 1997 | 13,882.26 | 4,982 | 3,906 | 9,976 | 16.08 | 620 |
| 2000 | 4,154.93 | 1,155 | 906 | 3,249 | 16.22 | 200 |
| 2001 | 225,368.32 | 55,553 | 43,559 | 181,809 | 16.26 | 11,181 |
| | 1,064,121.02 | 564,855 | 442,908 | 621,212 | | 39,932 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| LANCASTER SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1972 | 2,689,844.21 | 1,793,050 | 1,405,948 | 1,283,896 | 14.27 | 89,972 |
| 1974 | 10,793.65 | 7,067 | 5,541 | 5,253 | 14.35 | 366 |
| 1975 | 5,297.56 | 3,434 | 2,693 | 2,605 | 14.39 | 181 |
| 1977 | 219.00 | 139 | 109 | 110 | 14.46 | 8 |
| 1978 | 3,800.00 | 2,385 | 1,870 | 1,930 | 14.50 | 133 |
| 1979 | 72,692.69 | 45,084 | 35,351 | 37,342 | 14.53 | 2,570 |
| 1981 | 158,151.87 | 95,460 | 74,851 | 83,301 | 14.61 | 5,702 |
| 1982 | 28,976.31 | 17,241 | 13,519 | 15,457 | 14.64 | 1,056 |
| 1984 | 39,114.72 | 22,530 | 17,666 | 21,449 | 14.71 | 1,458 |
| 1985 | 112,227.08 | 63,453 | 49,754 | 62,473 | 14.75 | 4,235 |
| 1986 | 18,392.41 | 10,193 | 7,992 | 10,400 | 14.79 | 703 |
| 1987 | 928,416.87 | 504,038 | 395,221 | 533,196 | 14.82 | 35,978 |
| 1992 | 1,266.24 | 598 | 469 | 797 | 15.00 | 53 |
| 1993 | 42,200.00 | 19,214 | 15,066 | 27,134 | 15.04 | 1,804 |
| 1994 | 602,780.80 | 263,234 | 206,404 | 396,377 | 15.08 | 26,285 |
| 1997 | 116,359.23 | 43,332 | 33,977 | 82,382 | 15.20 | 5,420 |
| 1998 | 9,796.25 | 3,407 | 2,671 | 7,125 | 15.23 | 468 |
| 1999 | 123,802.65 | 39,617 | 31,064 | 92,739 | 15.28 | 6,069 |
| 2000 | 8,309.86 | 2,411 | 1,890 | 6,420 | 15.32 | 419 |
| 2001 | 302,515.95 | 77,928 | 61,104 | 241,412 | 15.36 | 15,717 |
| 2002 | 304,624.47 | 67,292 | 52,765 | 251,859 | 15.41 | 16,344 |
| 2005 | 611,041.54 | 53,100 | 41,637 | 569,405 | 15.55 | 36,618 |
| 2006 | 12,435.81 | 387 | 303 | 12,133 | 15.60 | 778 |
| | 6,203,059.17 | 3,134,594 | 2,457,865 | 3,745,195 | | 252,337 |

COCALICO SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2024
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1974 | 939,047.47 | 590,191 | 462,774 | 476,273 | 15.90 | 29,954 |
| 1977 | 3,581.02 | 2,177 | 1,707 | 1,874 | 16.04 | 117 |
| 1982 | 4,686.00 | 2,658 | 2,084 | 2,602 | 16.26 | 160 |
| 1984 | 12,758.44 | 6,988 | 5,479 | 7,279 | 16.35 | 445 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| COCALICO SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2024 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1986 | 12,366.70 | 6,506 | 5,101 | 7,266 | 16.44 | 442 |
| 1987 | 6,160.00 | 3,167 | 2,483 | 3,677 | 16.49 | 223 |
| 1994 | 59,792.00 | 24,437 | 19,161 | 40,631 | 16.81 | 2,417 |
| 1997 | 16,000.00 | 5,541 | 4,345 | 11,655 | 16.95 | 688 |
| 1998 | 47,138.16 | 15,188 | 11,909 | 35,229 | 17.00 | 2,072 |
| 2000 | 208,356.65 | 55,673 | 43,654 | 164,703 | 17.11 | 9,626 |
| 2001 | 1,264,300.24 | 298,754 | 234,257 | 1,030,043 | 17.16 | 60,026 |
| | 2,574,186.68 | 1,011,280 | 792,954 | 1,781,232 | | 106,170 |

POCONO SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1983 | 5,574,639.76 | 2,573,811 | 2,018,150 | 3,556,490 | 23.04 | 154,362 |
| 1991 | 18,571.17 | 6,806 | 5,337 | 13,234 | 23.80 | 556 |
| 1996 | 91,186.06 | 25,897 | 20,306 | 70,880 | 24.30 | 2,917 |
| 1998 | 336,869.25 | 82,297 | 64,530 | 272,339 | 24.50 | 11,116 |
| 2000 | 13,963.27 | 2,775 | 2,176 | 11,787 | 24.72 | 477 |
| 2002 | 39,971.70 | 5,892 | 4,620 | 35,352 | 24.94 | 1,417 |
| 2003 | 70,623.51 | 8,369 | 6,562 | 64,062 | 25.06 | 2,556 |
| | 6,145,824.72 | 2,705,847 | 2,121,681 | 4,024,144 | | 173,401 |

ALLENTOWN GENERAL OFFICE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1928 | 2,486,165.41 | 1,862,635 | 1,460,510 | 1,025,655 | 14.98 | 68,468 |
| 1929 | 24,968.66 | 18,592 | 14,578 | 10,391 | 15.24 | 682 |
| 1930 | 5,890.85 | 4,360 | 3,419 | 2,472 | 15.49 | 160 |
| 1932 | 1,615.64 | 1,181 | 926 | 690 | 15.98 | 43 |
| 1933 | 808.42 | 588 | 461 | 347 | 16.21 | 21 |

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| ALLENTOWN GENERAL OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1935 | 1,175.70 | 845 | 663 | 513 | 16.65 | 31 |
| 1936 | 16.02 | 11 | 9 | 7 | 16.86 | |
| 1937 | 3,384.13 | 2,404 | 1,885 | 1,499 | 17.07 | 88 |
| 1939 | 1,969.70 | 1,384 | 1,085 | 885 | 17.46 | 51 |
| 1940 | 1,477.55 | 1,032 | 809 | 669 | 17.65 | 38 |
| 1941 | 624.25 | 434 | 340 | 284 | 17.84 | 16 |
| 1942 | 1,315.17 | 909 | 713 | 602 | 18.01 | 33 |
| 1943 | 2,206.69 | 1,516 | 1,189 | 1,018 | 18.19 | 56 |
| 1944 | 6,761.81 | 4,619 | 3,622 | 3,140 | 18.36 | 171 |
| 1945 | 7,076.91 | 4,806 | 3,768 | 3,309 | 18.53 | 179 |
| 1947 | 25,293.65 | 16,980 | 13,314 | 11,980 | 18.85 | 636 |
| 1948 | 14,480.11 | 9,665 | 7,578 | 6,902 | 19.00 | 363 |
| 1949 | 391.83 | 260 | 204 | 188 | 19.15 | 10 |
| 1950 | 10,552.39 | 6,959 | 5,457 | 5,095 | 19.30 | 264 |
| 1951 | 402,258.67 | 263,640 | 206,723 | 195,536 | 19.45 | 10,053 |
| 1952 | 58,070.86 | 37,827 | 29,661 | 28,410 | 19.59 | 1,450 |
| 1953 | 123,297.08 | 79,798 | 62,570 | 60,727 | 19.73 | 3,078 |
| 1954 | 89,141.48 | 57,327 | 44,951 | 44,190 | 19.86 | 2,225 |
| 1955 | 165,328.06 | 105,595 | 82,798 | 82,530 | 20.00 | 4,127 |
| 1956 | 16,303.16 | 10,344 | 8,111 | 8,192 | 20.13 | 407 |
| 1957 | 2,466.46 | 1,554 | 1,219 | 1,247 | 20.26 | 62 |
| 1958 | 7,935.27 | 4,964 | 3,892 | 4,043 | 20.38 | 198 |
| 1961 | 13,319.63 | 8,146 | 6,387 | 6,933 | 20.75 | 334 |
| 1962 | 4,271.81 | 2,592 | 2,032 | 2,240 | 20.87 | 107 |
| 1967 | 13,786.79 | 8,003 | 6,275 | 7,512 | 21.43 | 351 |
| 1968 | 61,884.26 | 35,565 | 27,887 | 33,997 | 21.54 | 1,578 |
| 1970 | 41,996.12 | 23,635 | 18,532 | 23,464 | 21.75 | 1,079 |
| 1971 | 14,209.26 | 7,910 | 6,202 | 8,007 | 21.85 | 366 |
| 1973 | 9,261,125.31 | 5,033,422 | 3,946,755 | 5,314,370 | 22.06 | 240,905 |
| 1976 | 332,590.23 | 173,645 | 136,157 | 196,433 | 22.36 | 8,785 |
| 1977 | 35,932.88 | 18,484 | 14,493 | 21,440 | 22.46 | 955 |
| 1979 | 28,983.72 | 14,443 | 11,325 | 17,659 | 22.65 | 780 |
| 1980 | 444,784.64 | 217,811 | 170,788 | 273,997 | 22.75 | 12,044 |
| 1981 | 378,997.41 | 182,184 | 142,852 | 236,145 | 22.85 | 10,335 |
| 1982 | 184,491.74 | 86,969 | 68,193 | 116,299 | 22.94 | 5,070 |

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| ALLENTOWN GENERAL OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1983 | 81,556.13 | 37,654 | 29,525 | 52,031 | 23.04 | 2,258 |
| 1984 | 39,419.83 | 17,810 | 13,965 | 25,455 | 23.13 | 1,101 |
| 1985 | 147,491.44 | 65,044 | 51,002 | 96,489 | 23.23 | 4,154 |
| 1986 | 1,769,631.59 | 761,119 | 596,801 | 1,172,831 | 23.32 | 50,293 |
| 1987 | 703,650.91 | 294,408 | 230,848 | 472,803 | 23.42 | 20,188 |
| 1988 | 110,678.05 | 44,991 | 35,278 | 75,400 | 23.51 | 3,207 |
| 1989 | 961,795.10 | 378,659 | 296,910 | 664,885 | 23.61 | 28,161 |
| 1990 | 1,151,227.09 | 437,812 | 343,293 | 807,934 | 23.71 | 34,076 |
| 1991 | 447,631.32 | 164,057 | 128,639 | 318,992 | 23.80 | 13,403 |
| 1992 | 22,560.74 | 7,932 | 6,220 | 16,341 | 23.90 | 684 |
| 1993 | 2,816,207.56 | 946,527 | 742,181 | 2,074,027 | 24.00 | 86,418 |
| 1994 | 311,260.92 | 99,479 | 78,002 | 233,259 | 24.10 | 9,679 |
| 1995 | 1,420,086.53 | 429,434 | 336,723 | 1,083,364 | 24.20 | 44,767 |
| 1996 | 1,886.35 | 536 | 420 | 1,466 | 24.30 | 60 |
| 1997 | 630,892.12 | 166,934 | 130,895 | 499,997 | 24.40 | 20,492 |
| 1998 | 615,110.54 | 150,272 | 117,830 | 497,281 | 24.50 | 20,297 |
| 1999 | 519,745.09 | 115,487 | 90,554 | 429,191 | 24.61 | 17,440 |
| 2000 | 513,460.23 | 102,025 | 79,999 | 433,461 | 24.72 | 17,535 |
| 2001 | 2,206,774.90 | 383,979 | 301,082 | 1,905,693 | 24.83 | 76,750 |
| 2002 | 1,448,471.29 | 213,505 | 167,411 | 1,281,060 | 24.94 | 51,366 |
| 2003 | 11,520,102.70 | 1,365,132 | 1,070,413 | 10,449,690 | 25.06 | 416,987 |
| 2004 | 1,763,477.77 | 155,186 | 121,683 | 1,641,795 | 25.18 | 65,202 |
| 2006 | 305,593.81 | 5,776 | 4,529 | 301,065 | 25.44 | 11,834 |
| | 43,786,061.74 | 14,656,796 | 11,492,536 | 32,293,527 | | 1,371,951 |

LEHIGH SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2030
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1975 | 8,944,147.98 | 4,975,630 | 3,901,440 | 5,042,708 | 20.28 | 248,654 |
| 1977 | 4,708.00 | 2,549 | 1,999 | 2,709 | 20.44 | 133 |
| 1978 | 19,723.00 | 10,524 | 8,252 | 11,471 | 20.52 | 559 |
| 1979 | 21,330.21 | 11,205 | 8,786 | 12,544 | 20.60 | 609 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| LEHIGH SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2030 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 14,208.30 | 7,343 | 5,758 | 8,450 | 20.68 | 409 |
| 1981 | 6,896.92 | 3,505 | 2,748 | 4,149 | 20.75 | 200 |
| 1982 | 14,224.10 | 7,095 | 5,563 | 8,661 | 20.83 | 416 |
| 1983 | 125,452.79 | 61,346 | 48,102 | 77,351 | 20.91 | 3,699 |
| 1984 | 48,888.44 | 23,408 | 18,354 | 30,534 | 20.99 | 1,455 |
| 1985 | 34,730.00 | 16,264 | 12,753 | 21,977 | 21.06 | 1,044 |
| 1986 | 8,235.00 | 3,764 | 2,951 | 5,284 | 21.14 | 250 |
| 1987 | 39,649.00 | 17,660 | 13,847 | 25,802 | 21.22 | 1,216 |
| 1988 | 3,584.02 | 1,553 | 1,218 | 2,366 | 21.29 | 111 |
| 1989 | 442,321.90 | 185,864 | 145,738 | 296,584 | 21.37 | 13,879 |
| 1990 | 763,633.20 | 310,493 | 243,461 | 520,172 | 21.45 | 24,250 |
| 1992 | 1,266.25 | 478 | 375 | 891 | 21.60 | 41 |
| 1993 | 427,940.28 | 154,572 | 121,201 | 306,739 | 21.68 | 14,148 |
| 1994 | 817,005.96 | 281,213 | 220,502 | 596,504 | 21.76 | 27,413 |
| 1997 | 477,838.39 | 136,901 | 107,345 | 370,493 | 22.01 | 16,833 |
| 1998 | 5,139.82 | 1,363 | 1,069 | 4,071 | 22.09 | 184 |
| 1999 | 735,181.33 | 177,693 | 139,331 | 595,850 | 22.18 | 26,864 |
| 2000 | 135,085.73 | 29,314 | 22,985 | 112,101 | 22.26 | 5,036 |
| 2001 | 75,422.17 | 14,368 | 11,266 | 64,156 | 22.35 | 2,871 |
| 2002 | 1,037,484.25 | 167,450 | 131,299 | 906,185 | 22.45 | 40,365 |
| 2003 | 3,089,811.77 | 403,838 | 316,654 | 2,773,158 | 22.54 | 123,033 |
| 2006 | 1,083,471.38 | 23,186 | 18,180 | 1,065,291 | 22.85 | 46,621 |
| | 18,377,380.19 | 7,028,579 | 5,511,177 | 12,866,201 | | 600,293 |

GEN OFF ANNEX COURT STREET
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|---------|---------|-----------|-------|---------|
| 1970 | 47,179.50 | 26,553 | 20,820 | 26,360 | 21.75 | 1,212 |
| 2003 | 4,479,213.56 | 530,787 | 416,196 | 4,063,018 | 25.06 | 162,132 |
| | 4,526,393.06 | 557,340 | 437,016 | 4,089,378 | | 163,344 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| BETHLEHEM SERVICE CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2027 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1926 | 123.34 | 96 | 75 | 48 | 13.11 | 4 |
| 1929 | 80,395.70 | 61,840 | 48,489 | 31,907 | 13.66 | 2,336 |
| 1937 | 96.64 | 72 | 56 | 41 | 14.87 | 3 |
| 1940 | 243.03 | 179 | 140 | 103 | 15.25 | 7 |
| 1943 | 77.99 | 57 | 45 | 33 | 15.60 | 2 |
| 1944 | 240.55 | 174 | 136 | 105 | 15.71 | 7 |
| 1945 | 705.67 | 508 | 398 | 308 | 15.81 | 19 |
| 1946 | 83.48 | 60 | 47 | 36 | 15.92 | 2 |
| 1948 | 226.63 | 161 | 126 | 101 | 16.12 | 6 |
| 1952 | 345.71 | 241 | 189 | 157 | 16.49 | 10 |
| 1953 | 14,054.31 | 9,748 | 7,644 | 6,410 | 16.58 | 387 |
| 1954 | 2,220.43 | 1,532 | 1,201 | 1,019 | 16.67 | 61 |
| 1957 | 105,289.95 | 71,481 | 56,049 | 49,241 | 16.92 | 2,910 |
| 1961 | 500.00 | 331 | 260 | 240 | 17.23 | 14 |
| 1964 | 447.22 | 290 | 227 | 220 | 17.45 | 13 |
| 1967 | 2,001.58 | 1,270 | 996 | 1,006 | 17.65 | 57 |
| 1968 | 8,366.46 | 5,266 | 4,129 | 4,237 | 17.72 | 239 |
| 1970 | 896.38 | 554 | 434 | 462 | 17.86 | 26 |
| 1971 | 7,172.76 | 4,393 | 3,445 | 3,728 | 17.92 | 208 |
| 1976 | 65,733.01 | 38,105 | 29,879 | 35,854 | 18.24 | 1,966 |
| 1981 | 41,728.50 | 22,517 | 17,656 | 24,073 | 18.54 | 1,298 |
| 1983 | 2,896.91 | 1,508 | 1,182 | 1,715 | 18.67 | 92 |
| 1984 | 1,789.15 | 913 | 716 | 1,073 | 18.73 | 57 |
| 1985 | 15,119.00 | 7,558 | 5,926 | 9,193 | 18.79 | 489 |
| 1986 | 4,762.00 | 2,327 | 1,825 | 2,937 | 18.85 | 156 |
| 1987 | 5,100.00 | 2,432 | 1,907 | 3,193 | 18.91 | 169 |
| 1988 | 13,000.00 | 6,037 | 4,734 | 8,266 | 18.97 | 436 |
| 1991 | 1,016.59 | 430 | 337 | 680 | 19.15 | 36 |
| 1994 | 112,266.69 | 41,920 | 32,870 | 79,397 | 19.33 | 4,107 |
| 1997 | 2,255,737.16 | 706,948 | 554,325 | 1,701,412 | 19.52 | 87,163 |
| 2000 | 880,659.75 | 210,566 | 165,107 | 715,553 | 19.73 | 36,267 |
| | 3,623,296.59 | 1,199,514 | 940,550 | 2,682,748 | | 138,547 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| TRAINING & DEVELOPMENT CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2021 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1971 | 373,062.45 | 255,809 | 200,582 | 172,480 | 13.45 | 12,824 |
| 1978 | 14,013.26 | 9,002 | 7,059 | 6,954 | 13.68 | 508 |
| 1979 | 646,724.67 | 410,541 | 321,909 | 324,816 | 13.72 | 23,675 |
| 1980 | 15,933.64 | 9,990 | 7,833 | 8,101 | 13.75 | 589 |
| 1996 | 90,622.91 | 37,228 | 29,191 | 61,432 | 14.27 | 4,305 |
| 1998 | 340,211.38 | 123,088 | 96,515 | 243,696 | 14.34 | 16,994 |
| 2006 | 354,454.69 | 11,449 | 8,977 | 345,478 | 14.67 | 23,550 |
| | 1,835,023.00 | 857,107 | 672,066 | 1,162,957 | | 82,445 |
| HARRISBURG REGIONAL WAREHOUSE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2028 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1998 | 1,143,575.70 | 321,802 | 252,328 | 891,248 | 20.43 | 43,624 |
| 1999 | 54,119.83 | 13,920 | 10,915 | 43,205 | 20.51 | 2,107 |
| 2003 | 20,662.66 | 2,901 | 2,275 | 18,388 | 20.82 | 883 |
| | 1,218,358.19 | 338,623 | 265,518 | 952,841 | | 46,614 |
| NORTHEAST SERVICE CENTER - SCR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2042 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1926 | 2,376.41 | 1,778 | 1,394 | 982 | 15.11 | 65 |
| 1934 | 825.49 | 577 | 452 | 373 | 18.02 | 21 |
| 1936 | 340,693.69 | 234,261 | 183,686 | 157,008 | 18.67 | 8,410 |
| 1939 | 12.47 | 8 | 6 | 6 | 19.60 | |
| 1940 | 60.29 | 40 | 31 | 29 | 19.90 | 1 |
| 1942 | 119.10 | 78 | 61 | 58 | 20.47 | 3 |
| 1944 | 196.50 | 127 | 100 | 97 | 21.02 | 5 |
| 1945 | 185.10 | 118 | 93 | 92 | 21.28 | 4 |
| 1946 | 642.23 | 408 | 320 | 322 | 21.54 | 15 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| NORTHEAST SERVICE CENTER - SCR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2042 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1947 | 19.10 | 12 | 9 | 10 | 21.80 | |
| 1948 | 624.96 | 390 | 306 | 319 | 22.05 | 14 |
| 1949 | 1,694.07 | 1,049 | 823 | 871 | 22.29 | 39 |
| 1950 | 377.04 | 232 | 182 | 195 | 22.53 | 9 |
| 1951 | 2,064.24 | 1,258 | 986 | 1,078 | 22.77 | 47 |
| 1952 | 3,060.66 | 1,849 | 1,450 | 1,611 | 23.00 | 70 |
| 1953 | 1,356.96 | 813 | 637 | 720 | 23.23 | 31 |
| 1955 | 23,972.00 | 14,115 | 11,068 | 12,904 | 23.67 | 545 |
| 1958 | 11,518.77 | 6,601 | 5,176 | 6,343 | 24.30 | 261 |
| 1961 | 22,998.15 | 12,808 | 10,043 | 12,955 | 24.90 | 520 |
| 1962 | 265,875.79 | 146,524 | 114,891 | 150,985 | 25.10 | 6,015 |
| 1963 | 316.83 | 173 | 136 | 181 | 25.29 | 7 |
| 1967 | 11,313.26 | 5,904 | 4,629 | 6,684 | 26.03 | 257 |
| 1968 | 39,159.47 | 20,191 | 15,832 | 23,327 | 26.21 | 890 |
| 1969 | 6,364.92 | 3,241 | 2,541 | 3,824 | 26.39 | 145 |
| 1970 | 1,015.54 | 510 | 400 | 616 | 26.57 | 23 |
| 1971 | 9,142.25 | 4,535 | 3,556 | 5,586 | 26.74 | 209 |
| 1973 | 962.56 | 464 | 364 | 599 | 27.08 | 22 |
| 1975 | 59,158.14 | 27,662 | 21,690 | 37,468 | 27.42 | 1,366 |
| 1976 | 125,671.88 | 57,796 | 45,318 | 80,354 | 27.59 | 2,912 |
| 1977 | 303.95 | 137 | 107 | 197 | 27.75 | 7 |
| 1979 | 116,303.04 | 50,662 | 39,725 | 76,578 | 28.08 | 2,727 |
| 1981 | 92,914.00 | 38,857 | 30,468 | 62,446 | 28.40 | 2,199 |
| 1982 | 1,928,507.22 | 788,567 | 618,323 | 1,310,184 | 28.56 | 45,875 |
| 1983 | 6,786.73 | 2,711 | 2,126 | 4,661 | 28.72 | 162 |
| 1984 | 15,287.08 | 5,956 | 4,670 | 10,617 | 28.88 | 368 |
| 1985 | 974.68 | 370 | 290 | 685 | 29.04 | 24 |
| 1988 | 1,398,886.77 | 484,295 | 379,740 | 1,019,147 | 29.52 | 34,524 |
| 1989 | 1,919,473.21 | 641,488 | 502,997 | 1,416,476 | 29.68 | 47,725 |
| 1992 | 11,237,383.57 | 3,316,152 | 2,600,228 | 8,637,156 | 30.17 | 286,283 |
| 1995 | 23,011.89 | 5,769 | 4,524 | 18,488 | 30.66 | 603 |
| 1999 | 45,711.13 | 8,269 | 6,484 | 39,227 | 31.34 | 1,252 |
| 2000 | 809,626.51 | 130,350 | 102,208 | 707,419 | 31.52 | 22,443 |
| 2001 | 3,974.02 | 556 | 436 | 3,538 | 31.70 | 112 |
| 2002 | 302,521.02 | 35,637 | 27,943 | 274,578 | 31.89 | 8,610 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| NORTHEAST SERVICE CENTER - SCR INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2042 NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 928,076.61 | 87,518 | 68,624 | 859,453 | 32.08 | 26,791 |
| 2006 | 40,888.44 | 605 | 474 | 40,414 | 32.69 | 1,236 |
| | 19,802,407.74 | 6,141,421 | 4,815,547 | 14,986,861 | | 502,847 |
| CARBONDALE AREA SERVICE CENTER INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2032 NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 2,422,904.45 | 1,163,236 | 912,105 | 1,510,799 | 22.25 | 67,901 |
| 1998 | 158,986.15 | 39,842 | 31,240 | 127,746 | 23.71 | 5,388 |
| 1999 | 11,299.64 | 2,579 | 2,022 | 9,278 | 23.81 | 390 |
| 2000 | 4,154.93 | 850 | 667 | 3,488 | 23.91 | 146 |
| | 2,597,345.17 | 1,206,507 | 946,034 | 1,651,311 | | 73,825 |
| PJM HONEYWELL BUILDING INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 387,815.40 | 178,938 | 140,307 | 247,508 | 17.46 | 14,176 |
| 1994 | 488,744.91 | 193,641 | 151,836 | 336,909 | 17.66 | 19,078 |
| 1995 | 1,711,250.97 | 645,313 | 505,996 | 1,205,255 | 17.71 | 68,055 |
| | 2,587,811.28 | 1,017,892 | 798,139 | 1,789,672 | | 101,309 |
| GALLERY ON THE MALL INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 1,643,457.22 | 422,697 | 331,441 | 1,312,016 | 17.99 | 72,930 |
| 2002 | 403,967.11 | 78,370 | 61,451 | 342,516 | 18.11 | 18,913 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| GALLERY ON THE MALL | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2025 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2006 | 474,399.25 | 12,334 | 9,671 | 464,728 | 18.38 | 25,284 |
| | 2,521,823.58 | 513,401 | 402,563 | 2,119,260 | | 117,127 |
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1917 | 1,033.36 | 1,033 | 1,033 | | | |
| 1918 | 15,927.72 | 15,928 | 15,928 | | | |
| 1927 | 8,198.43 | 8,198 | 8,198 | | | |
| 1928 | 2,908.84 | 2,909 | 2,909 | | | |
| 1929 | 223.14 | 223 | 223 | | | |
| 1935 | 2,131.42 | 2,080 | 1,622 | 509 | 1.08 | 471 |
| 1936 | 4,164.80 | 4,043 | 3,153 | 1,012 | 1.32 | 767 |
| 1937 | 71.84 | 69 | 54 | 18 | 1.56 | 12 |
| 1938 | 9,369.21 | 8,993 | 7,013 | 2,356 | 1.81 | 1,302 |
| 1939 | 247.17 | 236 | 184 | 63 | 2.07 | 30 |
| 1941 | 980.89 | 925 | 721 | 260 | 2.57 | 101 |
| 1942 | 349.23 | 327 | 255 | 94 | 2.83 | 33 |
| 1943 | 375.42 | 350 | 273 | 102 | 3.09 | 33 |
| 1944 | 818.25 | 757 | 590 | 228 | 3.35 | 68 |
| 1945 | 116.98 | 108 | 84 | 33 | 3.60 | 9 |
| 1946 | 737.06 | 674 | 526 | 211 | 3.86 | 55 |
| 1948 | 124.31 | 112 | 87 | 37 | 4.38 | 8 |
| 1949 | 4,258.64 | 3,819 | 2,978 | 1,281 | 4.65 | 275 |
| 1950 | 1,455.02 | 1,296 | 1,011 | 444 | 4.92 | 90 |
| 1951 | 385.83 | 341 | 266 | 120 | 5.21 | 23 |
| 1952 | 778.57 | 683 | 533 | 246 | 5.50 | 45 |
| 1953 | 12,067.27 | 10,512 | 8,197 | 3,870 | 5.80 | 667 |
| 1954 | 9,837.42 | 8,500 | 6,628 | 3,209 | 6.12 | 524 |
| 1964 | 92.23 | 71 | 55 | 37 | 10.32 | 4 |
| 1965 | 109.86 | 83 | 65 | 45 | 10.85 | 4 |
| 1966 | 17,772.73 | 13,266 | 10,345 | 7,428 | 11.41 | 651 |
| 1967 | 77.14 | 57 | 44 | 33 | 11.98 | 3 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1969 | 276,477.14 | 195,442 | 152,403 | 124,074 | 13.19 | 9,407 |
| 1971 | 4,367.92 | 2,965 | 2,312 | 2,056 | 14.46 | 142 |
| 1972 | 396,672.33 | 263,311 | 205,326 | 191,346 | 15.13 | 12,647 |
| 1973 | 7,586.38 | 4,921 | 3,837 | 3,749 | 15.81 | 237 |
| 1974 | 8,873.80 | 5,618 | 4,381 | 4,493 | 16.51 | 272 |
| 1975 | 240,078.28 | 148,200 | 115,564 | 124,514 | 17.22 | 7,231 |
| 1976 | 11,980.06 | 7,204 | 5,618 | 6,362 | 17.94 | 355 |
| 1977 | 114,761.43 | 67,124 | 52,342 | 62,419 | 18.68 | 3,341 |
| 1980 | 134,487.47 | 71,789 | 55,980 | 78,507 | 20.98 | 3,742 |
| 1981 | 201,106.38 | 103,811 | 80,951 | 120,155 | 21.77 | 5,519 |
| 1982 | 34,046.32 | 16,969 | 13,232 | 20,814 | 22.57 | 922 |
| 1983 | 11,235.58 | 5,398 | 4,209 | 7,027 | 23.38 | 301 |
| 1984 | 107,621.36 | 49,721 | 38,772 | 68,849 | 24.21 | 2,844 |
| 1985 | 97,337.04 | 43,179 | 33,670 | 63,667 | 25.04 | 2,543 |
| 1986 | 1,292.00 | 549 | 428 | 864 | 25.89 | 33 |
| 1987 | 280,127.42 | 113,676 | 88,643 | 191,484 | 26.74 | 7,161 |
| 1988 | 22,983.00 | 8,881 | 6,925 | 16,058 | 27.61 | 582 |
| 1989 | 97,136.51 | 35,639 | 27,791 | 69,346 | 28.49 | 2,434 |
| 1990 | 3,791.25 | 1,317 | 1,027 | 2,764 | 29.37 | 94 |
| 1991 | 232,930.06 | 76,238 | 59,450 | 173,480 | 30.27 | 5,731 |
| 1992 | 28,041.85 | 8,617 | 6,719 | 21,323 | 31.17 | 684 |
| 1993 | 17,006.03 | 4,882 | 3,807 | 13,199 | 32.08 | 411 |
| 1995 | 90,961.86 | 22,377 | 17,449 | 73,513 | 33.93 | 2,167 |
| 1996 | 25,452.16 | 5,734 | 4,471 | 20,981 | 34.86 | 602 |
| 1997 | 128,811.39 | 26,303 | 20,511 | 108,300 | 35.81 | 3,024 |
| 1998 | 7,052.26 | 1,293 | 1,008 | 6,044 | 36.75 | 164 |
| 1999 | 111,141.76 | 18,005 | 14,040 | 97,102 | 37.71 | 2,575 |
| 2000 | 24,254.19 | 3,413 | 2,661 | 21,593 | 38.67 | 558 |
| 2002 | 183,240.47 | 17,921 | 13,975 | 169,265 | 40.60 | 4,169 |
| 2003 | 35,160.73 | 2,679 | 2,089 | 33,072 | 41.57 | 796 |
| 2005 | 463,670.25 | 15,162 | 11,824 | 451,846 | 43.53 | 10,380 |
| 2006 | 668,392.03 | 7,285 | 5,681 | 662,711 | 44.51 | 14,889 |
| | 4,162,689.49 | 1,441,216 | 1,130,071 | 3,032,613 | | 111,132 |
| | 211,321,224.09 | 71,245,667 | 55,864,414 | 155,456,808 | | 6,626,460 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 23.5 3.14

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| FULLY ACCRUED | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 255,028.42 | 255,028 | 255,028 | | | |
| 1989 | 50,987.42 | 50,987 | 50,987 | | | |
| 1991 | 232,930.06 | 232,930 | 232,930 | | | |
| 1996 | 17,997.67 | 17,998 | 17,998 | | | |
| | 556,943.57 | 556,943 | 556,943 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 0.0 | 0.00 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1950 | 6,132.53 | 6,133 | 6,133 | | | |
| 1951 | 238,793.65 | 237,600 | 238,794 | | | |
| 1953 | 180,564.02 | 177,133 | 180,564 | | | |
| 1954 | 163,335.26 | 158,811 | 163,335 | | | |
| 1955 | 18,909.76 | 18,216 | 18,910 | | | |
| 1956 | 7,636.33 | 7,287 | 7,636 | | | |
| 1957 | 7,071.60 | 6,681 | 7,072 | | | |
| 1960 | 250.00 | 229 | 250 | | | |
| 1961 | 586.85 | 532 | 587 | | | |
| 1962 | 105,666.60 | 94,751 | 105,667 | | | |
| 1964 | 4,288.34 | 3,762 | 4,288 | | | |
| 1967 | 492.30 | 417 | 492 | | | |
| 1969 | 247.95 | 204 | 248 | | | |
| 1970 | 21,851.83 | 17,766 | 21,852 | | | |
| 1971 | 17,278.65 | 13,840 | 17,279 | | | |
| 1972 | 131,083.63 | 103,294 | 129,407 | 1,677 | 6.36 | 264 |
| 1973 | 1,356,265.75 | 1,051,106 | 1,316,831 | 39,435 | 6.75 | 5,842 |
| 1975 | 527,755.70 | 393,864 | 493,435 | 34,321 | 7.61 | 4,510 |
| 1976 | 51,406.01 | 37,593 | 47,097 | 4,309 | 8.06 | 535 |
| 1977 | 4,958.48 | 3,547 | 4,444 | 514 | 8.54 | 60 |
| 1978 | 2,433.15 | 1,701 | 2,131 | 302 | 9.03 | 33 |
| 1979 | 33,303.38 | 22,703 | 28,442 | 4,861 | 9.55 | 509 |
| 1981 | 10,437.36 | 6,735 | 8,438 | 1,999 | 10.64 | 188 |
| 1982 | 129,060.98 | 80,831 | 101,265 | 27,796 | 11.21 | 2,480 |
| 1983 | 7,057.03 | 4,279 | 5,361 | 1,696 | 11.81 | 144 |
| 1984 | 355.95 | 209 | 262 | 94 | 12.42 | 8 |
| 1985 | 159,279.59 | 89,993 | 112,744 | 46,536 | 13.05 | 3,566 |
| 1986 | 105,460.65 | 57,339 | 71,835 | 33,626 | 13.69 | 2,456 |
| 1987 | 823,935.61 | 429,518 | 538,102 | 285,834 | 14.36 | 19,905 |
| 1988 | 325,764.35 | 162,459 | 203,529 | 122,235 | 15.04 | 8,127 |
| 1989 | 1,186,164.03 | 564,258 | 706,905 | 479,259 | 15.73 | 30,468 |
| 1990 | 259,140.44 | 117,131 | 146,742 | 112,398 | 16.44 | 6,837 |
| 1991 | 450,461.25 | 192,662 | 241,368 | 209,093 | 17.17 | 12,178 |
| 1992 | 1,888,697.31 | 761,145 | 953,567 | 935,130 | 17.91 | 52,213 |
| 1993 | 858,591.39 | 324,548 | 406,595 | 451,996 | 18.66 | 24,223 |
| 1994 | 164,534.64 | 57,966 | 72,620 | 91,915 | 19.43 | 4,731 |
| 1995 | 2,279,492.81 | 743,799 | 931,835 | 1,347,658 | 20.21 | 66,683 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 100,022.38 | 30,007 | 37,593 | 62,429 | 21.00 | 2,973 |
| 1997 | 1,258,224.52 | 343,495 | 430,332 | 827,893 | 21.81 | 37,959 |
| 1998 | 1,055,304.23 | 259,288 | 324,838 | 730,466 | 22.63 | 32,279 |
| 1999 | 734,833.97 | 160,194 | 200,692 | 534,142 | 23.46 | 22,768 |
| 2000 | 5,118,394.08 | 972,495 | 1,218,347 | 3,900,047 | 24.30 | 160,496 |
| 2001 | 1,671,234.67 | 270,239 | 338,557 | 1,332,678 | 25.15 | 52,989 |
| 2002 | 1,249,458.89 | 166,178 | 208,189 | 1,041,270 | 26.01 | 40,033 |
| 2003 | 1,633,466.86 | 169,881 | 212,828 | 1,420,639 | 26.88 | 52,851 |
| 2004 | 1,736,260.47 | 129,699 | 162,487 | 1,573,773 | 27.76 | 56,692 |
| 2005 | 2,700,363.44 | 121,516 | 152,236 | 2,548,127 | 28.65 | 88,940 |
| 2006 | 817,764.24 | 12,266 | 15,367 | 802,397 | 29.55 | 27,154 |
| | 29,604,072.91 | 8,585,300 | 10,597,528 | 19,006,545 | | 821,094 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 23.1 | 2.77 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| FULLY ACCRUED NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 359,266.02 | 359,266 | 359,266 | | | |
| 1988 | 54,264.16 | 54,264 | 54,264 | | | |
| 1989 | 35,318.64 | 35,319 | 35,319 | | | |
| 1995 | 17,337.38 | 17,337 | 17,337 | | | |
| 1996 | 27,262.52 | 27,263 | 27,263 | | | |
| | 493,448.72 | 493,449 | 493,449 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 0.0 | 0.00 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 511,470.91 | 498,684 | 462,768 | 48,703 | 0.50 | 48,703 |
| 1988 | 329,075.33 | 304,395 | 282,472 | 46,603 | 1.50 | 31,069 |
| 1989 | 511,644.39 | 447,689 | 415,445 | 96,199 | 2.50 | 38,480 |
| 1990 | 826,331.86 | 681,724 | 632,625 | 193,707 | 3.50 | 55,345 |
| 1991 | 800,135.50 | 620,105 | 575,444 | 224,692 | 4.50 | 49,932 |
| 1992 | 995,340.97 | 721,622 | 669,649 | 325,692 | 5.50 | 59,217 |
| 1993 | 708,375.22 | 478,153 | 443,715 | 264,660 | 6.50 | 40,717 |
| 1994 | 806,960.44 | 504,350 | 468,026 | 338,934 | 7.50 | 45,191 |
| 1995 | 625,463.94 | 359,642 | 333,740 | 291,724 | 8.50 | 34,320 |
| 1996 | 95,891.98 | 50,343 | 46,717 | 49,175 | 9.50 | 5,176 |
| 1997 | 237,227.47 | 112,683 | 104,567 | 132,660 | 10.50 | 12,634 |
| 1998 | 365,186.79 | 155,204 | 144,026 | 221,161 | 11.50 | 19,231 |
| 1999 | 1,571,951.50 | 589,482 | 547,026 | 1,024,926 | 12.50 | 81,994 |
| 2000 | 950,139.84 | 308,795 | 286,555 | 663,585 | 13.50 | 49,154 |
| 2001 | 1,746,072.65 | 480,170 | 445,587 | 1,300,486 | 14.50 | 89,689 |
| 2002 | 519,447.79 | 116,876 | 108,458 | 410,990 | 15.50 | 26,515 |
| 2003 | 554,938.92 | 97,114 | 90,120 | 464,819 | 16.50 | 28,171 |
| 2004 | 751,830.41 | 93,979 | 87,211 | 664,619 | 17.50 | 37,978 |
| 2005 | 1,047,886.80 | 78,592 | 72,931 | 974,956 | 18.50 | 52,700 |
| 2006 | 617,253.10 | 15,431 | 14,320 | 602,933 | 19.50 | 30,920 |
| | 14,572,625.81 | 6,715,033 | 6,231,402 | 8,341,224 | | 837,136 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.0 5.74

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 106,673.45 | 103,121 | 90,947 | 15,726 | 0.50 | 15,726 |
| 1993 | 129,253.93 | 116,329 | 102,596 | 26,658 | 1.50 | 17,772 |
| 1994 | 25,757.41 | 21,464 | 18,930 | 6,827 | 2.50 | 2,731 |
| 1995 | 11,543.78 | 8,851 | 7,806 | 3,738 | 3.50 | 1,068 |
| 1996 | 8,336.95 | 5,836 | 5,147 | 3,190 | 4.50 | 709 |
| 1997 | 25,939.24 | 16,427 | 14,488 | 11,451 | 5.50 | 2,082 |
| 1998 | 40,260.91 | 22,816 | 20,123 | 20,138 | 6.50 | 3,098 |
| 1999 | 6,365.76 | 3,183 | 2,807 | 3,559 | 7.50 | 475 |
| 2000 | 635.95 | 276 | 243 | 393 | 8.50 | 46 |
| 2001 | 22,521.52 | 8,259 | 7,284 | 15,238 | 9.50 | 1,604 |
| 2002 | 80,446.82 | 24,134 | 21,285 | 59,162 | 10.50 | 5,634 |
| 2003 | 7,809.77 | 1,822 | 1,607 | 6,203 | 11.50 | 539 |
| 2004 | 22,997.83 | 3,834 | 3,381 | 19,617 | 12.50 | 1,569 |
| 2005 | 142,303.94 | 14,230 | 12,550 | 129,754 | 13.50 | 9,611 |
| 2006 | 28,117.15 | 936 | 826 | 27,291 | 14.50 | 1,882 |
| | 658,964.41 | 351,518 | 310,020 | 348,945 | | 64,546 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 5.4 | 9.80 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2002 | 46,949.00 | 42,254 | 24,449 | 22,500 | 0.50 | 22,500 |
| 2003 | 104,002.22 | 72,802 | 42,126 | 61,876 | 1.50 | 41,251 |
| | 150,951.22 | 115,056 | 66,575 | 84,376 | | 63,751 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 1.3 | 42.23 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.8 OFFICE FURNITURE AND EQUIPMENT-POWER MGMT. SYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 7-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1986 | 2,391,512.22 | 2,391,512 | 2,391,512 | | | |
| 1988 | 12,913,294.67 | 12,913,295 | 12,913,295 | | | |
| 1989 | 13,226,447.47 | 13,226,447 | 13,226,447 | | | |
| 1990 | 735,096.02 | 735,096 | 735,096 | | | |
| 1991 | 38,456.33 | 38,456 | 38,456 | | | |
| 1992 | 861,285.97 | 861,286 | 861,286 | | | |
| 1993 | 303,136.36 | 303,136 | 303,136 | | | |
| 1994 | 5,744,081.94 | 5,744,082 | 5,744,082 | | | |
| 1995 | 814,450.55 | 814,451 | 814,451 | | | |
| 2003 | 1,077,181.86 | 538,591 | 1,077,182 | | | |
| 2005 | 63,511.80 | 13,611 | 63,512 | | | |
| | 38,168,455.19 | 37,579,963 | 38,168,455 | | | |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - 5 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 30,580.60 | 30,581 | 30,581 | | | |
| 2002 | 66,201.28 | 52,961 | 14,196 | 52,005 | 1.00 | 52,005 |
| 2003 | 99,554.50 | 59,733 | 16,012 | 83,543 | 2.00 | 41,772 |
| 2004 | 118,296.06 | 47,318 | 12,683 | 105,613 | 3.00 | 35,204 |
| 2005 | 25,586.79 | 5,117 | 1,372 | 24,215 | 4.00 | 6,054 |
| 2006 | 105,885.12 | | | 105,885 | 5.00 | 21,177 |
| | 446,104.35 | 195,710 | 74,844 | 371,261 | | 156,212 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 2.4 | 35.02 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - 8 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 8-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1998 | 105,183.06 | 105,183 | 105,183 | | | |
| 1999 | 465,722.62 | 407,507 | 79,948 | 385,775 | 1.00 | 385,775 |
| 2000 | 732,732.69 | 549,550 | 107,815 | 624,918 | 2.00 | 312,459 |
| 2001 | 689,980.71 | 431,238 | 84,604 | 605,377 | 3.00 | 201,792 |
| 2002 | 875,401.14 | 437,701 | 85,872 | 789,529 | 4.00 | 197,382 |
| 2003 | 753,324.92 | 282,497 | 55,422 | 697,903 | 5.00 | 139,581 |
| 2004 | 1,069,919.96 | 267,480 | 52,476 | 1,017,444 | 6.00 | 169,574 |
| 2005 | 1,079,032.42 | 134,879 | 26,462 | 1,052,570 | 7.00 | 150,367 |
| 2006 | 1,658,705.61 | | | 1,658,706 | 8.00 | 207,338 |
| | 7,430,003.13 | 2,616,035 | 597,782 | 6,832,222 | | 1,764,268 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 3.9 | 23.75 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 65,068.55 | 65,069 | 65,069 | | | |
| 1997 | 935,784.17 | 842,206 | 130,212 | 805,572 | 1.00 | 805,572 |
| 1998 | 299,488.71 | 239,591 | 37,043 | 262,446 | 2.00 | 131,223 |
| 1999 | 3,017,132.12 | 2,111,992 | 326,532 | 2,690,600 | 3.00 | 896,867 |
| 2000 | 3,070,516.13 | 1,842,310 | 284,837 | 2,785,679 | 4.00 | 696,420 |
| 2001 | 3,478,357.23 | 1,739,179 | 268,891 | 3,209,466 | 5.00 | 641,893 |
| 2002 | 4,518,255.88 | 1,807,302 | 279,424 | 4,238,832 | 6.00 | 706,472 |
| 2003 | 3,517,873.43 | 1,055,362 | 163,168 | 3,354,705 | 7.00 | 479,244 |
| 2004 | 4,573,949.35 | 914,790 | 141,434 | 4,432,515 | 8.00 | 554,064 |
| 2005 | 5,947,148.35 | 594,715 | 91,948 | 5,855,200 | 9.00 | 650,578 |
| 2006 | 4,685,939.37 | | | 4,685,939 | 10.00 | 468,594 |
| | 34,109,513.29 | 11,212,516 | 1,788,558 | 32,320,954 | | 6,030,927 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 5.4 | 17.68 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 16-L1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1925 | 483.93 | 484 | 484 | | | |
| 1926 | 685.15 | 685 | 685 | | | |
| 1927 | 1,261.01 | 1,261 | 1,261 | | | |
| 1928 | 359.33 | 359 | 359 | | | |
| 1930 | 864.34 | 864 | 864 | | | |
| 1933 | 95.04 | 95 | 95 | | | |
| 1934 | 67.34 | 67 | 67 | | | |
| 1936 | 656.16 | 656 | 656 | | | |
| 1938 | 167.30 | 167 | 167 | | | |
| 1941 | 92.54 | 93 | 93 | | | |
| 1946 | 169.95 | 170 | 170 | | | |
| 1947 | 475.00 | 475 | 475 | | | |
| 1948 | 443.95 | 444 | 444 | | | |
| 1949 | 238.54 | 239 | 239 | | | |
| 1950 | 438.75 | 439 | 439 | | | |
| 1951 | 1,683.00 | 1,683 | 1,683 | | | |
| 1952 | 451.72 | 452 | 452 | | | |
| 1958 | 2,300.00 | 2,227 | 618 | 1,682 | 0.51 | 1,682 |
| 1959 | 1,708.87 | 1,637 | 454 | 1,255 | 0.67 | 1,255 |
| 1960 | 3,311.42 | 3,142 | 872 | 2,439 | 0.82 | 2,439 |
| 1961 | 2,167.30 | 2,034 | 564 | 1,603 | 0.98 | 1,603 |
| 1964 | 2,081.28 | 1,889 | 524 | 1,557 | 1.48 | 1,052 |
| 1965 | 5,013.26 | 4,496 | 1,248 | 3,765 | 1.65 | 2,282 |
| 1966 | 2,476.09 | 2,193 | 609 | 1,867 | 1.83 | 1,020 |
| 1967 | 3,563.99 | 3,118 | 865 | 2,699 | 2.00 | 1,350 |
| 1968 | 3,838.57 | 3,315 | 920 | 2,919 | 2.18 | 1,339 |
| 1969 | 2,668.00 | 2,273 | 631 | 2,037 | 2.37 | 859 |
| 1970 | 999.87 | 840 | 233 | 767 | 2.55 | 301 |
| 1972 | 5,376.20 | 4,388 | 1,218 | 4,158 | 2.94 | 1,414 |
| 1973 | 18,382.59 | 14,787 | 4,104 | 14,279 | 3.13 | 4,562 |
| 1975 | 759.30 | 591 | 164 | 595 | 3.54 | 168 |
| 1976 | 3,002.51 | 2,299 | 638 | 2,365 | 3.75 | 631 |
| 1982 | 1,064.62 | 723 | 201 | 864 | 5.13 | 168 |
| 1983 | 3,500.00 | 2,323 | 645 | 2,855 | 5.38 | 531 |
| 1986 | 2,000.00 | 1,229 | 341 | 1,659 | 6.17 | 269 |
| 1987 | 15,221.60 | 9,086 | 2,522 | 12,700 | 6.45 | 1,969 |
| 1989 | 5,828.00 | 3,267 | 907 | 4,921 | 7.03 | 700 |

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ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 16-L1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1991 | 8,006.05 | 4,178 | 1,159 | 6,847 | 7.65 | 895 |
| 1992 | 797.31 | 400 | 111 | 686 | 7.98 | 86 |
| 1993 | 15,779.24 | 7,584 | 2,105 | 13,674 | 8.31 | 1,645 |
| 1994 | 30,492.31 | 13,987 | 3,882 | 26,610 | 8.66 | 3,073 |
| 1997 | 115,765.57 | 44,998 | 12,488 | 103,278 | 9.78 | 10,560 |
| 1998 | 124,318.58 | 45,215 | 12,548 | 111,771 | 10.18 | 10,979 |
| 1999 | 184,635.34 | 62,074 | 17,227 | 167,408 | 10.62 | 15,763 |
| 2000 | 269,378.94 | 82,161 | 22,801 | 246,578 | 11.12 | 22,174 |
| 2001 | 215,496.20 | 58,313 | 16,183 | 199,313 | 11.67 | 17,079 |
| 2002 | 394,820.59 | 91,283 | 25,333 | 369,488 | 12.30 | 30,040 |
| 2003 | 31,474.61 | 5,883 | 1,633 | 29,842 | 13.01 | 2,294 |
| 2004 | 273,764.18 | 37,807 | 10,492 | 263,272 | 13.79 | 19,092 |
| 2005 | 452,970.23 | 38,774 | 10,760 | 442,210 | 14.63 | 30,226 |
| 2006 | 35,773.83 | 1,052 | 292 | 35,482 | 15.53 | 2,285 |
| | 2,247,369.50 | 568,199 | 163,925 | 2,083,445 | | 191,785 |

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1998 | 323,484.96 | 172,515 | 18,036 | 305,449 | 7.00 | 43,636 |
| 1999 | 363,982.13 | 169,870 | 17,760 | 346,222 | 8.00 | 43,278 |
| 2004 | 279,891.99 | 37,310 | 3,901 | 275,991 | 13.00 | 21,230 |
| 2005 | 583,469.76 | 38,917 | 4,069 | 579,401 | 14.00 | 41,386 |
| | 1,550,828.84 | 418,612 | 43,766 | 1,507,063 | | 149,530 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 10.1 | 9.64 |

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - 20 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1999 | 333,304.12 | 116,656 | 7,354 | 325,950 | 13.00 | 25,073 |
| 2000 | 52,678.32 | 15,803 | 996 | 51,682 | 14.00 | 3,692 |
| | 385,982.44 | 132,459 | 8,350 | 377,632 | | 28,765 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 13.1 | 7.45 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 255,736.32 | 250,622 | 189,373 | 66,363 | 0.50 | 66,363 |
| 1983 | 179,216.16 | 168,463 | 127,293 | 51,923 | 1.50 | 34,615 |
| 1984 | 29,715.85 | 26,744 | 20,208 | 9,508 | 2.50 | 3,803 |
| 1985 | 244,721.43 | 210,460 | 159,026 | 85,695 | 3.50 | 24,484 |
| 1986 | 85,072.25 | 69,759 | 52,711 | 32,361 | 4.50 | 7,191 |
| 1987 | 157,098.31 | 122,537 | 92,590 | 64,508 | 5.50 | 11,729 |
| 1988 | 44,711.50 | 33,087 | 25,001 | 19,711 | 6.50 | 3,032 |
| 1989 | 91,638.23 | 64,147 | 48,470 | 43,168 | 7.50 | 5,756 |
| 1990 | 30,836.41 | 20,352 | 15,378 | 15,458 | 8.50 | 1,819 |
| 1991 | 57,979.79 | 35,947 | 27,162 | 30,818 | 9.50 | 3,244 |
| 1992 | 96,214.79 | 55,805 | 42,167 | 54,048 | 10.50 | 5,147 |
| 1993 | 186,050.58 | 100,467 | 75,914 | 110,137 | 11.50 | 9,577 |
| 1994 | 93,946.25 | 46,973 | 35,493 | 58,453 | 12.50 | 4,676 |
| 1995 | 306,476.93 | 140,979 | 106,525 | 199,952 | 13.50 | 14,811 |
| 1997 | 9,077.76 | 3,450 | 2,607 | 6,471 | 15.50 | 417 |
| 1998 | 8,842.66 | 3,007 | 2,272 | 6,571 | 16.50 | 398 |
| 2000 | 227,512.42 | 59,153 | 44,697 | 182,815 | 18.50 | 9,882 |
| 2001 | 279,859.97 | 61,569 | 46,522 | 233,338 | 19.50 | 11,966 |
| 2002 | 56,321.64 | 10,138 | 7,660 | 48,662 | 20.50 | 2,374 |
| 2003 | 54,297.32 | 7,602 | 5,744 | 48,553 | 21.50 | 2,258 |
| 2004 | 151,581.74 | 15,158 | 11,454 | 140,128 | 22.50 | 6,228 |
| 2005 | 145,290.55 | 8,717 | 6,587 | 138,704 | 23.50 | 5,902 |
| | 2,792,198.86 | 1,515,136 | 1,144,854 | 1,647,345 | | 235,672 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.0 8.44

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 128,120.15 | 124,917 | 81,251 | 46,869 | 0.50 | 46,869 |
| 1988 | 160,466.54 | 148,432 | 96,547 | 63,920 | 1.50 | 42,613 |
| 1989 | 106,392.81 | 93,094 | 60,552 | 45,841 | 2.50 | 18,336 |
| 1990 | 158,054.97 | 130,395 | 84,814 | 73,241 | 3.50 | 20,926 |
| 1991 | 216,113.07 | 167,488 | 108,941 | 107,172 | 4.50 | 23,816 |
| 1992 | 205,973.84 | 149,331 | 97,131 | 108,843 | 5.50 | 19,790 |
| 1993 | 83,755.65 | 56,535 | 36,773 | 46,983 | 6.50 | 7,228 |
| 1994 | 82,990.00 | 51,869 | 33,738 | 49,252 | 7.50 | 6,567 |
| 1995 | 740.83 | 426 | 277 | 464 | 8.50 | 55 |
| 1996 | 14,322.24 | 7,519 | 4,891 | 9,431 | 9.50 | 993 |
| 1997 | 29,027.69 | 13,788 | 8,968 | 20,060 | 10.50 | 1,910 |
| 1998 | 188,094.94 | 79,940 | 51,996 | 136,099 | 11.50 | 11,835 |
| 1999 | 121,352.81 | 45,507 | 29,600 | 91,753 | 12.50 | 7,340 |
| 2000 | 96,521.94 | 31,370 | 20,404 | 76,118 | 13.50 | 5,638 |
| 2001 | 124,037.69 | 34,110 | 22,187 | 101,851 | 14.50 | 7,024 |
| 2002 | 466,162.40 | 104,887 | 68,223 | 397,939 | 15.50 | 25,673 |
| 2003 | 528,521.89 | 92,491 | 60,160 | 468,362 | 16.50 | 28,386 |
| 2004 | 434,550.45 | 54,319 | 35,332 | 399,218 | 17.50 | 22,812 |
| 2005 | 747,571.27 | 56,068 | 36,469 | 711,102 | 18.50 | 38,438 |
| 2006 | 562,426.13 | 14,061 | 9,146 | 553,280 | 19.50 | 28,373 |
| | 4,455,197.31 | 1,456,547 | 947,400 | 3,507,798 | | 364,622 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.6 8.18

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1993 | 697.76 | 471 | 27 | 671 | 6.50 | 103 |
| 1995 | 10,587.34 | 6,088 | 353 | 10,234 | 8.50 | 1,204 |
| 1996 | 20,754.91 | 10,896 | 633 | 20,122 | 9.50 | 2,118 |
| 1997 | 96,121.16 | 45,658 | 2,650 | 93,471 | 10.50 | 8,902 |
| 1998 | 1,282.08 | 545 | 32 | 1,250 | 11.50 | 109 |
| 2000 | 27,881.85 | 9,062 | 526 | 27,356 | 13.50 | 2,026 |
| 2001 | 1,593.68 | 438 | 25 | 1,569 | 14.50 | 108 |
| 2002 | 869.32 | 196 | 11 | 858 | 15.50 | 55 |
| 2005 | 6,293.57 | 472 | 28 | 6,266 | 18.50 | 339 |
| | 166,081.67 | 73,826 | 4,285 | 161,797 | | 14,964 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 10.8 | 9.01 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 434,685.47 | 423,818 | 385,237 | 49,448 | 0.50 | 49,448 |
| 1988 | 320,407.89 | 296,377 | 269,397 | 51,011 | 1.50 | 34,007 |
| 1989 | 284,996.17 | 249,372 | 226,671 | 58,325 | 2.50 | 23,330 |
| 1990 | 288,378.77 | 237,912 | 216,255 | 72,124 | 3.50 | 20,607 |
| 1991 | 251,632.81 | 195,015 | 177,263 | 74,370 | 4.50 | 16,527 |
| 1992 | 257,108.65 | 186,404 | 169,435 | 87,674 | 5.50 | 15,941 |
| 1993 | 229,217.02 | 154,721 | 140,637 | 88,580 | 6.50 | 13,628 |
| 1997 | 99,962.49 | 47,482 | 43,160 | 56,802 | 10.50 | 5,410 |
| 1998 | 160,017.56 | 68,007 | 61,816 | 98,202 | 11.50 | 8,539 |
| 1999 | 7,950.87 | 2,982 | 2,711 | 5,240 | 12.50 | 419 |
| 2006 | 1,500,599.10 | 37,515 | 34,099 | 1,466,500 | 19.50 | 75,205 |
| | 3,834,956.80 | 1,899,605 | 1,726,681 | 2,108,276 | | 263,061 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 8.0 | 6.86 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 223,547.61 | 217,959 | 192,326 | 31,222 | 0.50 | 31,222 |
| 1988 | 313,901.47 | 290,359 | 256,211 | 57,690 | 1.50 | 38,460 |
| 1989 | 114,738.88 | 100,397 | 88,590 | 26,149 | 2.50 | 10,460 |
| 1990 | 83,887.65 | 69,207 | 61,068 | 22,820 | 3.50 | 6,520 |
| 1991 | 126,815.03 | 98,282 | 86,724 | 40,091 | 4.50 | 8,909 |
| 1992 | 541,140.02 | 392,327 | 346,187 | 194,953 | 5.50 | 35,446 |
| 1993 | 381,541.23 | 257,540 | 227,252 | 154,289 | 6.50 | 23,737 |
| 1994 | 363,633.64 | 227,271 | 200,543 | 163,091 | 7.50 | 21,745 |
| 1995 | 2,062,703.11 | 1,186,054 | 1,046,568 | 1,016,135 | 8.50 | 119,545 |
| 1996 | 299,800.25 | 157,395 | 138,884 | 160,916 | 9.50 | 16,939 |
| 1997 | 135,082.96 | 64,164 | 56,618 | 78,465 | 10.50 | 7,473 |
| 1998 | 140,602.54 | 59,756 | 52,728 | 87,875 | 11.50 | 7,641 |
| 1999 | 85,952.55 | 32,232 | 28,441 | 57,512 | 12.50 | 4,601 |
| 2000 | 967,705.34 | 314,504 | 277,517 | 690,188 | 13.50 | 51,125 |
| 2001 | 668,345.50 | 183,795 | 162,180 | 506,166 | 14.50 | 34,908 |
| 2002 | 581,977.83 | 130,945 | 115,545 | 466,433 | 15.50 | 30,092 |
| 2003 | 372,866.40 | 65,252 | 57,578 | 315,288 | 16.50 | 19,108 |
| 2004 | 390,995.96 | 48,874 | 43,126 | 347,870 | 17.50 | 19,878 |
| 2005 | 96,407.82 | 7,231 | 6,381 | 90,027 | 18.50 | 4,866 |
| 2006 | 12,929.96 | 323 | 285 | 12,645 | 19.50 | 648 |
| | 7,964,575.75 | 3,903,867 | 3,444,752 | 4,519,825 | | 493,323 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.2 6.19

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 101,060.84 | 98,534 | 90,386 | 10,675 | 0.50 | 10,675 |
| 1988 | 33,291.84 | 30,795 | 28,249 | 5,043 | 1.50 | 3,362 |
| 1989 | 23,934.84 | 20,943 | 19,211 | 4,724 | 2.50 | 1,890 |
| 1990 | 268,660.38 | 221,645 | 203,317 | 65,343 | 3.50 | 18,669 |
| 1991 | 777,817.29 | 602,808 | 552,961 | 224,856 | 4.50 | 49,968 |
| 1992 | 1,230,108.08 | 891,828 | 818,081 | 412,027 | 5.50 | 74,914 |
| 1993 | 2,017,670.46 | 1,361,928 | 1,249,308 | 768,362 | 6.50 | 118,210 |
| 1994 | 1,503,730.92 | 939,832 | 862,115 | 641,616 | 7.50 | 85,549 |
| 1995 | 203,399.22 | 116,955 | 107,284 | 96,115 | 8.50 | 11,308 |
| 1997 | 41,892.51 | 19,899 | 18,253 | 23,640 | 10.50 | 2,251 |
| 1998 | 3,999.36 | 1,700 | 1,559 | 2,440 | 11.50 | 212 |
| 1999 | 6,030.96 | 2,262 | 2,075 | 3,956 | 12.50 | 316 |
| 2000 | 37,522.42 | 12,195 | 11,187 | 26,335 | 13.50 | 1,951 |
| 2001 | 3,293.81 | 906 | 831 | 2,463 | 14.50 | 170 |
| 2002 | 37,831.02 | 8,512 | 7,808 | 30,023 | 15.50 | 1,937 |
| 2003 | 31,583.95 | 5,527 | 5,070 | 26,514 | 16.50 | 1,607 |
| 2004 | 3,231.14 | 404 | 371 | 2,860 | 17.50 | 163 |
| 2005 | 15,517.28 | 1,164 | 1,068 | 14,449 | 18.50 | 781 |
| 2006 | 923.84 | 23 | 21 | 903 | 19.50 | 46 |
| | 6,341,500.16 | 4,337,860 | 3,979,155 | 2,362,344 | | 383,979 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 6.2 | 6.06 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1991 | 143,762.18 | 111,416 | 121,415 | 22,347 | 4.50 | 4,966 |
| 1992 | 101,204.89 | 73,374 | 79,959 | 21,246 | 5.50 | 3,863 |
| 1993 | 474,238.03 | 320,111 | 348,841 | 125,397 | 6.50 | 19,292 |
| 1994 | 30,563.25 | 19,102 | 20,816 | 9,747 | 7.50 | 1,300 |
| 1995 | 47,812.38 | 27,492 | 29,959 | 17,853 | 8.50 | 2,100 |
| 1996 | 175,603.91 | 92,192 | 100,466 | 75,138 | 9.50 | 7,909 |
| 1997 | 11,208.56 | 5,324 | 5,802 | 5,407 | 10.50 | 515 |
| 1998 | 2,964.73 | 1,260 | 1,373 | 1,592 | 11.50 | 138 |
| 2000 | 16,817.77 | 5,466 | 5,957 | 10,861 | 13.50 | 805 |
| 2001 | 158,832.05 | 43,679 | 47,599 | 111,233 | 14.50 | 7,671 |
| 2002 | 438,523.34 | 98,668 | 107,524 | 330,999 | 15.50 | 21,355 |
| 2004 | 3,772.58 | 472 | 514 | 3,259 | 17.50 | 186 |
| 2005 | 216,929.14 | 16,270 | 17,730 | 199,199 | 18.50 | 10,768 |
| 2006 | 214,313.84 | 5,358 | 5,839 | 208,475 | 19.50 | 10,691 |
| | 2,036,546.65 | 820,184 | 893,794 | 1,142,753 | | 91,559 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.5 4.50

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1994 | 1,363.93 | 1,091 | 376 | 988 | 3.00 | 329 |
| 1997 | 25,802.63 | 15,482 | 5,340 | 20,463 | 6.00 | 3,411 |
| 1998 | 47,479.14 | 25,321 | 8,734 | 38,745 | 7.00 | 5,535 |
| 1999 | 6,699.81 | 3,127 | 1,079 | 5,621 | 8.00 | 703 |
| 2001 | 70,297.74 | 23,430 | 8,081 | 62,217 | 10.00 | 6,222 |
| 2002 | 75,661.59 | 20,179 | 6,960 | 68,702 | 11.00 | 6,246 |
| 2003 | 117,108.15 | 23,422 | 8,078 | 109,030 | 12.00 | 9,086 |
| 2004 | 202,246.43 | 26,959 | 9,298 | 192,948 | 13.00 | 14,842 |
| 2005 | 512,860.76 | 34,208 | 11,799 | 501,062 | 14.00 | 35,790 |
| 2006 | 478,247.77 | | | 478,248 | 15.00 | 31,883 |
| | 1,537,767.95 | 173,219 | 59,745 | 1,478,024 | | 114,047 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 13.0 | 7.42 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUT. BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|------|------------------|-----------------------|------------------------|-----------------------|--------------|-------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|------------|---------|---------|--|--|--|
| 1938 | 53.75 | 54 | 54 | | | |
| 1940 | 49.26 | 49 | 49 | | | |
| 1943 | 15.00 | 15 | 15 | | | |
| 1946 | 2,100.92 | 2,101 | 2,101 | | | |
| 1948 | 7,884.68 | 7,885 | 7,885 | | | |
| 1949 | 9,712.31 | 9,712 | 9,712 | | | |
| 1950 | 663.48 | 663 | 663 | | | |
| 1951 | 1,136.19 | 1,136 | 1,136 | | | |
| 1952 | 1,114.02 | 1,114 | 1,114 | | | |
| 1953 | 6,072.69 | 6,073 | 6,073 | | | |
| 1954 | 455.81 | 456 | 456 | | | |
| 1955 | 470.63 | 471 | 471 | | | |
| 1956 | 3,731.37 | 3,731 | 3,731 | | | |
| 1957 | 8,170.21 | 8,170 | 8,170 | | | |
| 1958 | 8,330.22 | 8,330 | 8,330 | | | |
| 1959 | 20,919.97 | 20,920 | 20,920 | | | |
| 1960 | 3,858.77 | 3,859 | 3,859 | | | |
| 1961 | 8,399.96 | 8,400 | 8,400 | | | |
| 1962 | 6,314.12 | 6,314 | 6,314 | | | |
| 1963 | 1,256.85 | 1,257 | 1,257 | | | |
| 1964 | 7,459.49 | 7,459 | 7,459 | | | |
| 1965 | 8,444.68 | 8,445 | 8,445 | | | |
| 1966 | 37.48 | 37 | 37 | | | |
| 1967 | 880.57 | 881 | 881 | | | |
| 1968 | 2,405.89 | 2,406 | 2,406 | | | |
| 1969 | 39,266.53 | 39,267 | 39,267 | | | |
| 1970 | 9,408.65 | 9,409 | 9,409 | | | |
| 1971 | 17,119.89 | 17,120 | 17,120 | | | |
| 1972 | 106,891.12 | 106,891 | 106,891 | | | |
| 1973 | 517,195.56 | 517,196 | 517,196 | | | |
| 1974 | 126,150.48 | 126,150 | 126,150 | | | |
| 1975 | 179,596.97 | 179,597 | 179,597 | | | |
| 1976 | 139,191.24 | 139,191 | 139,191 | | | |
| 1977 | 65,959.78 | 65,960 | 65,960 | | | |
| 1978 | 23,714.66 | 23,715 | 23,715 | | | |
| 1979 | 28,266.89 | 28,267 | 28,267 | | | |
| 1980 | 100,901.78 | 100,902 | 100,902 | | | |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1981 | 56,114.28 | 56,114 | 56,114 | | | |
| 1982 | 60,802.64 | 60,803 | 60,803 | | | |
| 1983 | 870,751.92 | 870,752 | 870,752 | | | |
| 1984 | 53,630.99 | 53,631 | 53,631 | | | |
| 1985 | 579,511.06 | 579,511 | 579,511 | | | |
| 1986 | 393,293.90 | 393,294 | 393,294 | | | |
| 1987 | 668,278.54 | 668,279 | 668,279 | | | |
| 1988 | 527,080.59 | 527,081 | 527,081 | | | |
| 1989 | 209,032.21 | 209,032 | 209,032 | | | |
| 1990 | 324,005.62 | 324,006 | 324,006 | | | |
| 1991 | 254,011.10 | 254,011 | 254,011 | | | |
| 1992 | 524,403.25 | 506,941 | 132,297 | 392,106 | 0.50 | 392,106 |
| 1993 | 331,942.70 | 298,748 | 77,965 | 253,978 | 1.50 | 169,319 |
| 1994 | 1,442,213.37 | 1,201,796 | 313,633 | 1,128,580 | 2.50 | 451,432 |
| 1995 | 223,288.22 | 171,195 | 44,677 | 178,611 | 3.50 | 51,032 |
| 1996 | 4,170.60 | 2,919 | 762 | 3,409 | 4.50 | 758 |
| 1997 | 183,136.54 | 115,980 | 30,267 | 152,870 | 5.50 | 27,795 |
| 1998 | 24,689.11 | 13,991 | 3,651 | 21,038 | 6.50 | 3,237 |
| 1999 | 41,303.23 | 20,652 | 5,390 | 35,913 | 7.50 | 4,788 |
| 2000 | 217,450.78 | 94,221 | 24,589 | 192,862 | 8.50 | 22,690 |
| 2001 | 780,569.69 | 286,235 | 74,699 | 705,871 | 9.50 | 74,302 |
| 2002 | 6,084.02 | 1,825 | 476 | 5,608 | 10.50 | 534 |
| 2004 | 40,595.99 | 6,767 | 1,766 | 38,830 | 12.50 | 3,106 |
| 2005 | 30,402.23 | 3,040 | 794 | 29,608 | 13.50 | 2,193 |
| 2006 | 31,226.44 | 1,040 | 271 | 30,955 | 14.50 | 2,135 |
| | 9,341,590.89 | 8,185,467 | 6,171,354 | 3,170,239 | | 1,205,427 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.6 12.90

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| FULLY ACCRUED | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1988 | 21,792.55 | 21,793 | 21,793 | | | |
| 1994 | 43,208.31 | 43,208 | 43,208 | | | |
| | 65,000.86 | 65,001 | 65,001 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 0.0 | 0.00 |

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUT. BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1964 | 10,615.46 | 10,615 | 10,615 | | | |
| 1983 | 26,303.77 | 26,304 | 26,304 | | | |
| 1987 | 271,099.20 | 264,322 | 174,403 | 96,696 | 0.50 | 96,696 |
| 1988 | 75,285.25 | 69,639 | 45,949 | 29,336 | 1.50 | 19,557 |
| 1989 | 198,134.35 | 173,368 | 114,390 | 83,744 | 2.50 | 33,498 |
| 1990 | 162,728.10 | 134,251 | 88,580 | 74,148 | 3.50 | 21,185 |
| 1991 | 43,637.98 | 33,819 | 22,314 | 21,324 | 4.50 | 4,739 |
| 1992 | 237,908.59 | 172,484 | 113,807 | 124,102 | 5.50 | 22,564 |
| 1993 | 104,597.83 | 70,604 | 46,585 | 58,013 | 6.50 | 8,925 |
| 1994 | 29,884.25 | 18,678 | 12,324 | 17,560 | 7.50 | 2,341 |
| 1995 | 155,308.76 | 89,303 | 58,923 | 96,386 | 8.50 | 11,340 |
| 1996 | 38,397.65 | 20,159 | 13,301 | 25,097 | 9.50 | 2,642 |
| 1997 | 11,815.88 | 5,613 | 3,704 | 8,112 | 10.50 | 773 |
| 1999 | 51,134.22 | 19,175 | 12,652 | 38,482 | 12.50 | 3,079 |
| 2000 | 2,606.80 | 847 | 559 | 2,048 | 13.50 | 152 |
| 2001 | 21,753.77 | 5,982 | 3,947 | 17,807 | 14.50 | 1,228 |
| 2003 | 57,795.56 | 10,114 | 6,673 | 51,123 | 16.50 | 3,098 |
| 2004 | 53,077.26 | 6,635 | 4,378 | 48,699 | 17.50 | 2,783 |
| 2005 | 98,926.19 | 7,419 | 4,895 | 94,031 | 18.50 | 5,083 |
| 2006 | 280,677.87 | 7,017 | 4,630 | 276,048 | 19.50 | 14,156 |
| | 1,931,688.74 | 1,146,348 | 768,933 | 1,162,756 | | 253,839 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. | | | | | 4.6 | 13.14 |