

ORIGINAL

PPL ELECTRIC UTILITIES CORPORATION

**Exhibit JMK 1
Cost Allocation Study
Test Year Ended December 31, 2006**

**Witness: Joseph M. Kleha
Docket No. R-00072155**

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PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

COST ALLOCATION STUDY

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HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

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PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

COST ALLOCATION STUDY

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HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

PREFACE

Cost allocation studies are submitted in support of the direct testimony of J. M. Kleha and in response to Questions IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JMK 1 presents results for the historic test year ended December 31, 2006. A companion study, Exhibit JMK 2, presents results for the future test year ended December 31, 2004. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's future retail rate filings should be on a Pennsylvania jurisdictional basis only. The study contained herein provides the allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes.

This preface explains the general methodology utilized in the preparation of PPL Electric's study.

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

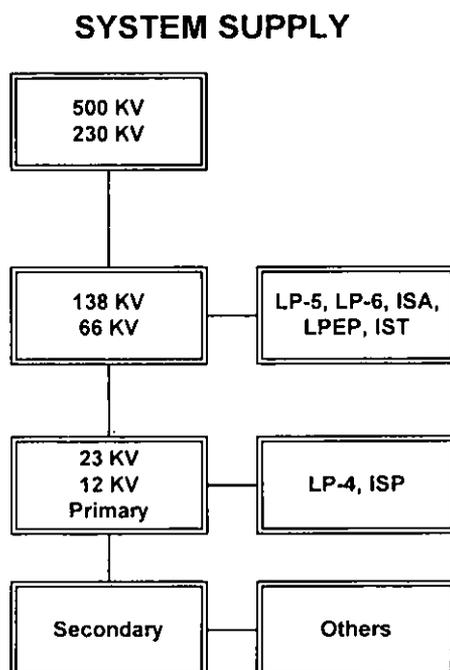
1. Operation and maintenance expenses
2. Depreciation and amortization expenses associated with the investment in utility facilities
3. Taxes, including income taxes
4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called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

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

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

1. High voltage transmission facilities which are necessary to serve all customer classes;
2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, LP-6, IST, LPEP, ISA and L5-S) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;
3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedules LP-4 and ISP) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and
4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

The following block diagram illustrates this functional breakdown:



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

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

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. For example, residential customers will be assigned some part of the costs of all categories, because all components of PPL Electric's transmission and distribution system are used to provide service to that group of customers.

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

- (1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.
- (2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.
- (3) Direct assignment. In a few cases, the US of A makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An

example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand-related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

The Company's cost allocation study contained herein begins with the functional categories of rate base, operating revenues, and operating expenses, as shown in Exhibit Historic 1 or as developed in Section A of this exhibit. Two steps are required in the allocation process. The total electric system costs are allocated or directly assigned between FERC jurisdictional wholesale services and customers, and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are allocated among the retail customer classes, and related to the present and proposed revenues from those classes to determine the class rates of return on rate base. Section III of this exhibit presents the process in detail for present rate levels.

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

SUMMARY OF COST ALLOCATION STUDY

PRESENT AND PROPOSED RATES

HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

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

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. The summaries show that the proposed rate increases generally improve the relative positions of class rates of return.

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
 OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0	0	
2	DISTRIBUTION REVENUES	624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972	
3	TOTAL SALE OF ELECTRICITY	RRT	624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
4	LATE PAY CHARGES PRESENT RATES	R11	10,107	6,598	52	1,339	1,288	472	24	187
5	TOTAL ADJUSTED SALES OF ELECTRICITY	RRTT	635,102	373,871	3,796	77,164	116,675	32,227	1,849	2,159
6	ANNUALIZATION PRESENT REVENUES	ANN	1,163	1,048	(82)	(289)	40	330	(56)	(44)
7	ADJUSTMENT - RATE REFUND		(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
8	ANNUAL ADJ'D SALE OF ELECT	ARTT	635,141	374,123	3,692	76,763	116,594	32,528	1,791	2,114
9	OTHER OPERATING REVENUES	ROOT	34,831	22,432	659	3,119	5,203	1,274	65	51
10	TOTAL OPERATING REVENUES	ROT	669,972	396,555	4,351	79,882	121,797	33,802	1,856	2,165
OPERATING EXPENSES										
OPERATION AND MAINTENENCE EXPENSES										
11	TRANSMISSION	EE20	0	0	0	0	0	0	0	
12	DISTRIBUTION	EE30	141,811	88,578	2,687	12,196	21,228	6,024	305	248
13	OTHER OPER & MAINT EXPENSES	EEOT	207,094	160,398	2,838	15,799	17,848	3,977	198	206
14	TOTAL OPER & MAINT EXPENSES	EE00	348,905	248,976	5,525	27,995	39,076	10,001	503	454
DEPRECIATION EXPENSE										
15	TRANSMISSION	ED20	0	0	0	0	0	0	0	
16	DISTRIBUTION	ED30	84,152	54,372	1,618	7,563	12,158	2,867	142	281
17	OTHER DEPREC EXP	EDOT	11,761	8,299	193	1,106	1,332	317	16	10
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	95,913	62,671	1,811	8,669	13,490	3,184	158	291
TAXES										
19	CAPITAL STOCK PRESENT LEVEL	ET1	2,840	1,849	53	256	421	105	6	5
20	OTHER OTHER TAXES	ET001	9,201	6,290	160	849	1,170	285	15	11
21	DEFERRED INCOME TAXES	TXTA	10,029	6,306	193	858	1,611	399	21	18
22	NET INVESTMENT TAX CREDIT	TX93	(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
23	GROSS RECEIPTS TAX	TXG	37,540	22,120	219	4,536	6,886	1,921	106	125
24	TOTAL PA INCOME TAX	TSIT1	9,032	(100)	(503)	3,002	4,830	1,522	92	108
25	TOTAL FED INC TAX	TFTX	30,742	1,465	(1,512)	9,570	15,372	4,814	288	343
26	TOTAL TAXES	TFIT1	97,671	36,823	(1,422)	18,917	30,040	8,985	525	607
27	TOTAL OPERATING EXPENSES	TEXP1	542,489	348,470	5,914	55,581	82,606	22,170	1,186	1,352
28	RETURN (LN 10 - 27)	PRERTN	127,483	48,083	(1,563)	24,301	39,191	11,632	670	813
29	TOTAL RATE BASE	RBX	1,924,884	1,258,062	36,872	170,842	283,667	71,963	3,636	3,248
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR	6.62%	3.82%	-4.24%	14.22%	13.82%	16.16%	18.43%	25.03%
31	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	57.70%	-64.05%	214.80%	208.76%	244.11%	278.40%	378.10%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
 OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	Large Power Summary	
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0	0	
2	DISTRIBUTION REVENUES	1,338	177	463	576	7,052	17,559	49	4,575	
3	TOTAL SALE OF ELECTRICITY	RRT	1,338	177	463	576	7,052	49	4,575	
4	LATE PAY CHARGES PRESENT RATES	R11	30	0	0	61	55	1	218	
5	TOTAL ADJUSTED SALES OF ELECTRICITY	RRTT	1,368	177	463	576	7,113	50	4,793	
6	ANNUALIZATION PRESENT REVENUES	ANN	438	16	3	49	112	(399)	(2)	460
7	ADJUSTMENT - RATE REFUND		0	0	(1)	0	(9)	(31)	0	(2)
8	ANNUAL ADJ'D SALE OF ELECT	ARTT	1,806	193	465	625	7,216	17,184	48	5,251
9	OTHER OPERATING REVENUES	ROOT	13	5	27	3	373	1,606	1	100
10	TOTAL OPERATING REVENUES	ROT	1,819	198	492	628	7,589	18,790	49	5,351
OPERATING EXPENSES										
OPERATION AND MAINTENENCE EXPENSES										
11	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION	EE30	66	24	15	15	1,534	8,883	8	376
13	OTHER OPER & MAINT EXPENSES	EE0T	38	14	78	8	1,308	4,380	4	348
14	TOTAL OPER & MAINT EXPENSES	EE00	104	38	93	23	2,842	13,263	12	724
DEPRECIATION EXPENSE										
15	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION	ED30	75	27	47	17	956	4,020	9	456
17	OTHER DEPREC EXP	ED0T	3	1	7	1	98	376	0	22
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	78	28	54	18	1,054	4,396	9	478
TAXES										
19	CAPITAL STOCK PRESENT LEVEL	ET1	1	0	1	0	30	112	0	7
20	OTHER OTHER TAXES	ET001	4	2	5	0	85	324	0	22
21	DEFERRED INCOME TAXES	TXTA	5	1	8	3	115	483	1	36
22	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(18)	(81)	0	(5)
23	GROSS RECEIPTS TAX	TXG	107	11	27	37	426	1,016	3	310
24	TOTAL PA INCOME TAX	TSIT1	147	10	27	54	222	(383)	2	348
25	TOTAL FED INC TAX	TFTX	460	32	86	168	719	(1,071)	6	1,095
26	TOTAL TAXES	TFIT1	723	56	153	262	1,579	400	12	1,813
27	TOTAL OPERATING EXPENSES	TEXP1	905	122	300	303	5,475	18,059	33	3,015
28	RETURN (LN 10 - 27)	PRERTM	914	76	192	325	2,114	731	16	2,336
29	TOTAL RATE BASE	RBX	868	311	842	199	20,723	73,546	102	5,570
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR	105.30%	24.44%	22.80%	163.32%	10.20%	0.99%	15.69%	41.94%
31	CLASS RATE IN % OF TOTAL	PRCLRT	1590.63%	369.18%	344.41%	2467.07%	154.08%	14.95%	237.01%	633.53%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES AT PROPOSED RATE LEVELS

Line No.	Output	Pa Jurisdict Distribution	\$1,000							
			RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
3			81,735	75,438	886	838	556	(326)	(111)	(127)
4	TOTAL SALE OF ELECTRICITY	RRTP	706,730	442,711	4,630	76,663	115,943	31,429	1,714	1,845
5	LATE PAY CHARGES	R11P	10,107	6,598	52	1,339	1,288	472	24	187
6	TOT ADJUSTED SALE OF ELECTRICITY	RRTTP	716,837	449,309	4,682	78,002	117,231	31,901	1,738	2,032
7	ANNUALIZATION ADJUSTMENT	ANNP	1,164	1,048	(82)	(289)	40	330	(56)	(44)
8	ADJUSTMENT - RATE REFUND		(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ADJUSTED SALE OF ELECTRICITY	ARTTP	716,877	449,561	4,578	77,601	117,150	32,202	1,680	1,987
10	OTHER OPERATING REVENUES	ROOT	34,831	22,432	659	3,119	5,203	1,274	65	51
11	TOTAL OPERATING REVENUES	ROTP	751,708	471,993	5,237	80,720	122,353	33,476	1,745	2,038
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
12	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
13	DISTRIBUTION	EE30	141,811	88,578	2,687	12,196	21,228	6,024	305	248
14	OTHER OPER & MAINT EXPENSES	EE0T	207,597	160,854	2,841	15,820	17,860	3,978	198	207
15	TOTAL OPER & MAINT EXPENSES	EE00	349,408	249,432	5,528	28,016	39,088	10,002	503	455
DEPRECIATION EXPENSE										
16	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
17	DISTRIBUTION	ED30	84,152	54,369	1,618	7,563	12,158	2,867	142	281
18	OTHER DEPRECIATION EXPENSE	ED0T	11,761	8,304	193	1,106	1,332	317	16	10
19	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	95,913	62,673	1,811	8,669	13,490	3,184	158	291
TAXES										
20	CAPITAL STOCK PROP LEVEL	ET1P	3,087	2,010	58	278	458	115	8	5
21	OTHER-W/O CAP STOCK	ET001	9,188	6,268	159	847	1,165	283	15	11
22	DEFERRED INCOME TAXES	TXTA	10,029	6,317	193	858	1,611	399	21	18
23	NET INVESTMENT TAX CREDIT	TX93	(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
24	GROSS RECEIPTS TAX	TXG	42,362	26,571	271	4,585	6,919	1,902	99	117
25	TOTAL PA INCOME TAX	TSIT1	16,642	6,933	(421)	3,077	4,878	1,490	81	96
26	TOTAL FED INC TAX	TFTX	54,748	23,647	(1,251)	9,805	15,523	4,715	255	306
27	TOTAL TAXES	TFIT1	134,323	70,637	(1,023)	19,296	30,304	8,843	474	550
28	TOTAL OPERATING EXPENSES	TEXP1	579,644	382,742	6,316	55,981	82,882	22,029	1,135	1,296
29	RETURN (LN 11 - 28)	PRERTN	172,064	89,244	(1,079)	24,739	39,471	11,447	610	742
30	TOTAL RATE BASE	RBX	1,924,884	1,258,062	36,873	170,842	283,667	71,963	3,636	3,248
31	RATE OF RETURN (LN 29 / LN 30)	PRRTR	8.94%	7.09%	-2.93%	14.48%	13.91%	15.91%	16.78%	22.84%
32	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	79.31%	-32.77%	161.97%	155.59%	177.96%	187.70%	255.48%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SJAL	L5-S
OPERATING REVENUES AT PROPOSED RATE LEVEL								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	1,338	177	463	576	7,052	17,559	49
3	2007 REVENUE INCREASE	(89)	(7)	0	4	515	4,155	3
4	TOTAL SALE OF ELECTRICITY	1,249	170	463	580	7,567	21,714	52
5	LATE PAY CHARGES	30	0	0	0	61	55	1
6	TOT ADJUSTED SALE OF ELECTRICITY	1,279	170	463	580	7,628	21,769	53
7	ANNUALIZATION ADJUSTMENT	438	16	3	49	112	(399)	(2)
8	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0
9	ADJUSTED SALE OF ELECTRICITY	1,717	186	465	629	7,731	21,339	51
10	OTHER OPERATING REVENUES	13	5	27	3	373	1,606	1
11	TOTAL OPERATING REVENUES	1,730	191	492	632	8,104	22,945	52
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
12	TRANSMISSION	0	0	0	0	0	0	0
13	DISTRIBUTION	66	24	15	15	1,534	8,883	8
14	OTHER OPER & MAINT EXPENSES	38	14	78	8	1,309	4,380	4
15	TOTAL OPER & MAINT EXPENSES	104	38	93	23	2,843	13,263	12
DEPRECIATION EXPENSE								
16	TRANSMISSION	0	0	0	0	0	0	0
17	DISTRIBUTION	75	27	47	17	956	4,020	9
18	OTHER DEPRECIATION EXPENSE	3	1	7	1	98	376	0
19	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	78	28	54	18	1,054	4,396	9
TAXES								
20	CAPITAL STOCK PROP LEVEL	1	0	1	0	33	121	0
21	OTHER-W/O CAP STOCK	4	2	5	0	85	323	0
22	DEFERRED INCOME TAXES	5	1	8	3	115	483	1
23	NET INVESTMENT TAX CREDIT	(1)	0	(1)	0	(18)	(81)	0
24	GROSS RECEIPTS TAX	101	11	27	37	457	1,261	3
25	TOTAL PA INCOME TAX	139	9	27	54	270	7	2
26	TOTAL FED INC TAX	433	30	86	169	870	158	7
27	TOTAL TAXES	682	53	153	263	1,812	2,272	13
28	TOTAL OPERATING EXPENSES	864	119	300	304	5,709	19,931	34
29	RETURN (LN 11 - 28)	866	72	192	328	2,395	3,014	18
30	TOTAL RATE BASE	868	311	842	199	20,723	73,546	102
31	RATE OF RETURN (LN 29 / LN 30)	99.77%	23.15%	22.80%	164.82%	11.56%	4.10%	17.65%
32	CLASS RATE IN % OF TOTAL	1116.00%	258.95%	255.03%	1843.62%	129.31%	45.86%	197.43%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

COST ALLOCATION STUDY – PRESENT RATES

HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

This section consists of two parts. Part I shows the assignment of the costs to Federal jurisdictional wholesale services and customers supplied on a system cost basis. Part II shows the allocations to retail rate classes of the Pennsylvania jurisdictional costs, comparisons with associated revenues, and a calculation of the resulting returns and rates of return on the allocated rate base. The outputs of Part 1 forms the inputs to Part 2. Allocators are summarized at the end of each part, as developed in Section B. Basic input cost data are provided from Exhibit Historic 1. Functionalized input data are developed in Section A.

SECTION III

PART I

ASSIGNMENT TO WHOLESALE SERVICE CUSTOMERS

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
					Transmission	Resale Primary*	Distribution - Primary/Secondary	
ELECTRIC PLANT IN SERVICE								
1	TRANSMISSION FUNCTION	Q20	SK401T	P20	1,037,646	1,037,646	0	0
DISTRIBUTION PLANT								
SUBSTATIONS								
2	PRIMARY	Q28	SD20	P28	267,826	0	1,694	266,132
3	SECONDARY	Q29	SD30	P29	3,962	0	0	3,962
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	2,467	0	0	2,467
5	TOTAL SUBSTATIONS			PSS	274,255	0	1,694	272,561
OVERHEAD LINES								
6	PRIMARY	Q32	SD20	P32	413,120	0	501	412,619
SECONDARY								
7	DEMAND COMPONENT	Q33D	SD30	P33D	385,576	0	0	385,576
8	CUSTOMER COMPONENT	Q33C	SC30	P33C	502,323	0	0	502,323
9	STREET LIGHTING	Q34	SK401	P34	55,168	0	0	55,168
10	TOTAL OVERHEAD LINES			POL	1,356,187	0	501	1,355,686
UNDERGROUND LINES								
11	PRIMARY	Q36	SD20	P36	79,221	0	162	79,059
SECONDARY								
12	DEMAND COMPONENT	Q37D	SD30	P37D	124,227	0	0	124,227
13	CUSTOMER COMPONENT	Q37C	SC30	P37C	260,376	0	0	260,376
14	TOTAL UNDERGROUND LINES			PUG	463,824	0	162	463,662
LINE TRANSFORMERS								
15	DEMAND COMPONENT	Q38D	SD30	P38D	166,156	0	0	166,156
16	CUSTOMER COMPONENT	Q38C	SK401	P38C	186,009	0	0	186,009
17	TOTAL LINE TRANSFORMERS			PLT	352,165	0	0	352,165
SERVICES								
18	DEMAND COMPONENT	Q39D	SD30	P39D	119,636	0	0	119,636
19	CUSTOMER COMPONENT	Q39C	SK401	P39C	395,667	0	0	395,667
20	TOTAL SERVICES			PSV	515,303	0	0	515,303
21	METERS	Q43	SCW1	P43	253,428	114	60	253,254
22	AREA LIGHTING FIXTURES	Q46	SK401	P46	5,993	0	0	5,993
23	STREET LIGHTING	Q47	SK401	P47	84,104	0	0	84,104
24	TOTAL DISTRIBUTION PLANT			P30	3,305,259	114	2,418	3,302,728
25	GENERAL PLANT	Q88	SK939	P88	391,212	40,761	183	350,269
26	INTANGIBLE PLANT	Q95	SK939	P95	22,310	2,324	10	19,975
27	TOTAL ELECTRIC PLANT IN SERVICE			P00	4,756,428	1,080,845	2,611	3,672,972

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
DEPRECIATION RESERVE								
1	TRANSMISSION FUNCTION	H20	SK401T	A20	453,105	453,105	0	0
DISTRIBUTION PLANT SUBSTATIONS								
2	PRIMARY	H28	SD20	A28	100,115	0	759	99,356
3	SECONDARY	H29	SD30	A29	1,519	0	0	1,519
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	1,554	0	0	1,554
5	TOTAL SUBSTATIONS			AST	103,188	0	759	102,429
OVERHEAD LINES								
6	PRIMARY	H32	SD20	A32	147,019	0	235	146,784
SECONDARY								
7	DEMAND COMPONENT	H33D	SD30	A33D	140,792	0	0	140,792
8	CUSTOMER COMPONENT	H33C	SC30	A33C	178,972	0	0	178,972
9	STREET LIGHTING	H34	SK401	A34	17,666	0	0	17,666
10	TOTAL OVERHEAD LINES			AOL	484,449	0	235	484,214
UNDERGROUND LINES								
11	PRIMARY	H36	SD20	A36	24,895	0	45	24,850
SECONDARY								
12	DEMAND COMPONENT	H37D	SD30	A37D	39,038	0	0	39,038
13	CUSTOMER COMPONENT	H37C	SC30	A37C	81,822	0	0	81,822
14	TOTAL UNDERGROUND LINES			AUG	145,755	0	45	145,710
LINE TRANSFORMERS								
15	DEMAND COMPONENT	H38D	SD30	A38D	69,478	0	0	69,478
16	CUSTOMER COMPONENT	H38C	SK401	A38C	77,780	0	0	77,780
17	TOTAL LINE TRANSFORMERS			ALT	147,258	0	0	147,258
SERVICES								
18	DEMAND COMPONENT	H39D	SD30	A39D	60,181	0	0	60,181
19	CUSTOMER COMPONENT	H39C	SK401	A39C	199,033	0	0	199,033
20	TOTAL SERVICES			ASV	259,214	0	0	259,214
21	METERS	H43	SCW1	A43	70,528	32	14	70,482
22	AREA LIGHTING FIXTURES	H46	SK401	A46	3,387	0	0	3,387
23	STREET LIGHTING	H47	SK401	A47	47,786	0	0	47,786
24	TOTAL DISTRIBUTION PLANT			A30	1,261,565	32	1,054	1,260,480
25	GENERAL PLANT	H88	SK939	A88	134,174	13,980	63	120,132
26	INTANGIBLE PLANT	H95	SK939	A95	16,563	1,726	8	14,829
27	TOTAL DEPRECIATION AND AMORTIZATION RESERVE			A00	1,865,407	468,842	1,124	1,395,441

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
SUBTRACTIVE ADJUSTMENTS							
ACCUM DEFERRED INCOME TAXES							
REPAIR ALLOWANCE ELECTION							
CONTRIBUTIONS IN AID OF CONSTRUCTION							
1	TRANSMISSION	TC45E	SK401T	DF45E	(20,497)	(20,497)	0
2	DISTRIBUTION	TC45F	SK401	DF45F	(59,458)	0	0
3	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(79,955)	(20,497)	0
ACRS AND MACRS							
4	TRANSMISSION PROPERTY	TC46E	SK401T	DF46E	46,658	46,658	0
5	DISTRIBUTION PROPERTY	TC46F	SP30	DF46F	362,558	12	265
6	GENERAL PROPERTY	TC46G	SK939	DF46G	34,825	3,628	16
7	TOTAL ACRS AND MACRS			DF46T	444,041	50,299	281
OTHER 263A & REPAIR ALLOWANCE							
8	TRANSMISSION PROPERTY		SK401T		(671)	(671)	0
9	DISTRIBUTION PROPERTY		SP30		41,733	1	31
10	GENERAL PROPERTY		SK939		7,854	818	4
11	TOTAL 263A & REPAIR ALLOWANCE				48,916	149	34
12	TOTAL ACCUM DEFERRED INCOME TAXES			DFT	413,002	29,951	316
13	CUSTOMER ADVANCES	AC	SK401	CA00	269	0	0
14	CUSTOMER DEPOSITS	AD	SCW6	DA00	16,267	317	0
15	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	429,538	30,267	316
	ADJUSTED SUBTRACTIVE ADJUSTMENTS(4)				429,538	30,267	316

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
ADDITIVE ADJUSTMENTS							
PLANT HELD FOR FUTURE USE							
1	TRANSMISSION PLANT	QF20	SK401T	PF20	17,634	17,634	0
2	DISTRIBUTION PLANT	QF30	SD20	PF30	2,012	0	10
3	GENERAL PLANT	QF88	SK939	PF88	0	0	0
4	TOTAL PLANT FUTURE USE			PF00	19,646	17,634	10
5	TOTAL ADDITIVE ADJUSTMENTS			PLADD	19,646	17,634	10
6	NET ORIG COST RATE BASE			NOP	2,481,129	599,370	1,181
WORKING CAPITAL							
PLANT MATERIALS & SUPPLIES							
7	TRANSMISSION/DISTRIBUTION	M14	SAT2	W14	31,405	7,504	17
8	TOTAL MATERIALS & SUPPLIES			WCD	31,405	7,504	17
WORKING CASH							
9	WORKING CASH - O & M * DIRECT ASIGNMENT	CASH	SWCAP	WCA	16,318	6,840	6

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
WORKING CAPITAL CONTINUED								
WORKING CASH CONTINUED								
PREPAYMENTS								
1	PROPERTY INSURANCE	MCPD	SAT2	WCPID	4	1	0	3
2	POSTAGE	MCPO	SK939	WCPO	37	4	0	33
3	PPUC ANNUAL ASSESS	MCPRE	SK401	WCPRE	2,398	0	0	2,398
4	MISCELLANEOUS	MCPM	SK939	WCPM	2	0	0	2
5	TOTAL PREPAYMENTS			WCPT	2,441	5	0	2,436
6	ACCRUED TAXES	MCT	SP01	WCT	17,310	3,664	9	13,637
7	SUBTOTAL WORKING CAPITAL			SUBWC	67,474	18,014	32	49,428
SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
8	SEMI ANNUAL INTEREST		SWCAP	EAS	(8,826)	(3,699)	(3)	(5,123)
9	PREFERRED DIVIDEND PAYMENT		SP01	FAS	9	2	0	7
10	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(8,817)	(3,698)	(3)	(5,116)
11	TOTAL WORKING CASH			CWC	27,252	6,812	12	20,428
12	TOTAL WORKING CAPITAL			W00	58,657	14,316	29	44,311
13	TOTAL RATE BASE				2,539,786	613,686	1,210	1,924,889

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE SUMMARY
 \$1,000

RATE BASE		Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
				Transmission	Resale Primary*	Distribution - Primary/Secondary
PLANT IN SERVICE			0	0	0	0
1	TRANSMISSION	P20	1,037,646	1,037,646	0	0
2	DISTRIBUTION	P30	3,305,259	114	2,418	3,302,728
3	GENERAL & INTANGIBLE	P0T1	413,522	43,085	193	370,244
4	TOTAL-PLANT IN SERVICE	P00	4,756,428	1,080,845	2,611	3,672,972
DEPRECIATION RESERVE						
5	TRANSMISSION	A20	453,105	453,105	0	0
6	DISTRIBUTION	A30	1,261,565	32	1,054	1,260,480
7	GENERAL PLANT	A88	134,174	13,980	63	120,132
8	INTANGIBLE PLANT	A95	16,563	1,726	8	14,829
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,865,407	468,842	1,124	1,395,441
10	TOTAL NET PLANT IN SERVICE	P01	2,891,021	612,003	1,487	2,277,531
11	SUBTRACTIVE ADJUSTMENTS	PLDED	429,538	30,267	316	398,955
12	ADDITIVE ADJUSTMENTS	PLADD	19,846	17,634	10	2,002
13	TOTAL NET ORIG COST RATE BASE	NOP	2,481,129	599,370	1,181	1,880,578
14	WORKING CAPITAL	W00	58,657	14,316	29	44,311
15	TOTAL RATE BASE ADJUSTMENTS* PLANT IN SERVICE	RBX	2,539,786	613,686	1,210	1,924,889

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
OPERATION & MAINTENANCE EXPENSES								
1	TRANSMISSION	G20	SK401T	EE20	219,209	219,209	0	0
DISTRIBUTION SUBSTATIONS								
2	PRIMARY	G28	SP28	EE28	10,339	0	65	10,274
3	SECONDARY	G29	SP29	EE29	151	0	0	151
4	TOTAL SUBSTATIONS			EESS	10,490	0	65	10,425
OVERHEAD LINES								
5	PRIMARY	G32	SP32	EE32	21,440	0	26	21,414
SECONDARY								
6	DEMAND COMPONENT	G33D	SP33D	EE33D	20,011	0	0	20,011
7	CUSTOMER COMPONENT	G33C	SP33C	EE33C	26,067	0	0	26,067
8	STREET LIGHTING	G34	SP34	EE34	2,864	0	0	2,864
9	TOTAL OVERHEAD LINES			EEOL	70,382	0	26	70,356
UNDERGROUND LINES								
10	PRIMARY	G36	SP36	EE36	2,486	0	5	2,481
SECONDARY								
11	DEMAND COMPONENT	G37D	SP37D	EE37D	3,898	0	0	3,898
12	CUSTOMER COMPONENT	G37C	SP37C	EE37C	8,170	0	0	8,170
13	TOTAL UNDERGROUND LINES			EEUG	14,554	0	5	14,549
LINE TRANSFORMERS								
14	DEMAND COMPONENT	G38D	SP38D	EE38D	1,092	0	0	1,092
15	CUSTOMER COMPONENT	G38C	SP38C	EE38C	1,223	0	0	1,223
16	TOTAL LINE TRANSFORMERS			EELT	2,315	0	0	2,315
SERVICES								
17	DEMAND COMPONENT	G39D	SP39D	EE39D	1,121	0	0	1,121
18	CUSTOMER COMPONENT	G39C	SP39C	EE39C	3,708	0	0	3,708
19	TOTAL SERVICES			EESV	4,829	0	0	4,829
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	SP30	EE42	15,368	1	11	15,356
21	METERS	G43	SP43	EE43	11,898	5	3	11,890
22	STREET LIGHTING	G46	SP47	EE46	5,025	0	0	5,025
23	CUSTOMER INSTALLATIONS	G47	SP47	EE47	7,066	0	0	7,066
24	TOTAL DISTRIBUTION			EE30	141,927	6	111	141,811
CUSTOMER ACCOUNTS								
25	METER READING	G50	SCW2	EE50	3,310	0	0	3,310
26	COLLECTION EXPENSES	G51	SK401	EE51	9,293	0	0	9,293
27	PROPERTY DAMAGE DISTRIBUTION	G53	SP30	EE53	1,729	0	1	1,727
28	UNCOLLECTIBLE ACCOUNTS	G54	SK401	EE54	19,018	0	0	19,018
29	OTHER CUSTOMER ACCTS EXPENSE	G55	SC10	EE55	19,203	0	0	19,203
30	TOTAL CUSTOMER ACCTS			EE56	52,553	0	1	52,552
CUSTOMER SERVICE & INFORMATIONAL								
31	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	SK401	EE61	3,700	0	0	3,700
32	OTHER 908 - 910	G63	SK401	EE63	8,832	0	0	8,832
33	TOTAL CUSTOMER SVC & INFORMATIONAL			EE64	12,532	0	0	12,532
34	SALES	G65	SK401	EE65	3,440	0	0	3,440
* DIRECT ASSIGNMENT								

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
					Transmission	Resale Primary*	Distribution - Primary/Secondary	
OPERATION & MAINTENANCE EXPENSES CONTINUED								
ADMINISTRATIVE & GENERAL EXPENSES								
1	PPUC REGULATORY	G70	SK401	EE70	4,777	0	0	4,777
2	FERC REGULATORY	G71	SC11	EE71	65	36	29	0
3	EMPLOYEE BENEFITS	G73	SK929	EE73	31,498	3,282	15	28,201
4	OTHER A & G	G75	SK929	EE75	107,471	11,197	50	96,223
5	TOT ADMIN & GENERAL EXPENSES			EE79	143,811	14,515	94	129,202
6	TOTAL O & M BEFORE ADJUST			EE80	573,472	233,731	206	339,536
PROFORMA ADJUSTMENTS TO O & M EXPENSES								
7	EMPLOYEE WAGES AND BENEFITS	G81	SK929	EE81	(1,995)	(208)	(1)	(1,786)
8	RATE CASE EXPENSES	G82	SK401	EE82	700			700
9	INTEREST EXPENSE ON CUST DEPOSITS	G83	SCW6	EE83	796	0	0	796
10	SOCIAL PROGRAMS	G84	SK401	EE84	5,608			5,608
11	STORM INSURANCE		SAT2		3,210	767	2	2,441
12	ADJUSTMENT-ICE STORM DEFERRAL		SK401		1,611	0	0	1,611
13	TOTAL PROFORMA ADJUSTMENTS			EE99	9,930	559	1	9,370
14	TOTAL OPER & MAINT EXPENSES			EE00	583,402	234,290	207	348,906

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DEPRECIATION EXPENSE							
1	TRANSMISSION	GD20	SK401T	ED20	19,647	19,647	0
DISTRIBUTION SUBSTATIONS							
2	PRIMARY	GD28	SP28	ED28	5,073	0	32
3	SECONDARY	GD29	SP29	ED29	71	0	0
4	TOTAL SUBSTATIONS			EDSS	5,144	0	32
OVERHEAD LINES							
5	PRIMARY	GD32	SP32	ED32	9,692	0	12
SECONDARY							
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	8,706	0	0
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	11,763	0	0
8	STREET LIGHTING	GD34	SP34	ED34	1,480	0	0
9	TOTAL OVERHEAD LINES			EDOL	31,641	0	12
UNDERGROUND LINES							
10	PRIMARY	GD36	SP36	ED36	1,664	0	3
SECONDARY							
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	2,610	0	0
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	5,469	0	0
13	TOTAL UNDERGROUND LINES			EDUG	9,743	0	3
LINE TRANSFORMERS							
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	4,403	0	0
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	4,930	0	0
16	TOTAL LINE TRANSFORMERS			EDLT	9,333	0	0
SERVICES							
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	2,592	0	0
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	8,571	0	0
19	TOTAL SERVICES			EDSV	11,163	0	0
20	METERS	GD43	SP43	ED43	14,803	7	4
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	228	0	0
22	STREET LIGHTING	GD47	SP47	ED47	2,154	0	0
23	TOTAL DISTRIBUTION			ED30	84,209	7	51
24	GENERAL	GD88	SK939	ED88	10,034	1,045	5
25	INTANGIBLE	GD95	SK939	ED95	4,189	436	2
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE							
26				ED00	118,078	21,135	57
PROFORMA ADJUSTMENT TO DEPRECIATION EXPENSE							
27	TRANSMISSION & DISTRIBUTION		DAS		3,756	2,708	1
28	GENERAL & INTANGIBLE		SK939		(2,255)	(235)	(1)
29	ANNUAL DEPRECIATION EXP				1,501	2,473	(0)
30	TOTAL PROFORMA ADJUSTMENTS				1,501	2,473	(0)
TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE(4)							
31				ED00A	119,579	23,608	57

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
TAXES								
TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS								
1	CAPITAL STOCK	GT1	SP01	ET1	3,919	830	2	3,087
2	CAPITAL STOCK ADJUSTMENT	GT1A	SP01	ET1A	(313)	(66)	(0)	(247)
3	PUBLIC UTILITY REALTY	GT3	SP01	ET3	4,865	1,030	3	3,833
4	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	SP01	ET3A	(138)	(29)	(0)	(109)
5	OTHER TAXES	GT6	SP01	ET6	(556)	(118)	(0)	(438)
6	PAYROLL TAXES	GP01	SK939	EP01	6,726	701	3	6,022
7	PAYROLL TAXES ADJUSTMENT	GP01A	SK939	EP01A	(120)	(13)	(0)	(107)
8	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	14,383	2,335	7	12,041
9	TOTAL AT PROPOSED LEVEL			ET01P	14,383	2,335	7	12,041
INVESTMENT TAX CREDIT AMORTIZATION								
10	TRANSMISSION	ITDA91	SK401T	TXA91	(732)	(732)	0	0
11	DISTRIBUTION	ITDA92	SP30	TXA92	(1,714)	(0)	(1)	(1,713)
12	TOTAL INVESTMENT TAX CREDIT			TX93	(2,446)	(732)	(1)	(1,713)

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DEFERRED INCOME TAXES							
1	ADJUST GROSS RECEIPTS TAX	ITD02	SRRBG TX02	(101)	(26)	(0)	(75)
CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	TRANSMISSION	ITD04	SK401T TX04	(1,620)	(1,620)	0	0
3	DISTRIBUTION	ITD06	SK401 TX06	(4,895)	0	0	(4,895)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		TX11	(6,515)	(1,620)	0	(4,895)
5	VACATION PAY	ITD08	SK939 TX08	(141)	(15)	(0)	(126)
6	HURRICANE ISABEL DEFERRAL	ITD27	SK401 TX27	(4,199)	0	0	(4,199)
7	PENSION/POST EMPL/SEVERENCE	ITD24	SK939 TX24	(4,138)	(431)	(2)	(3,705)
8	ENVIRONMENTAL CLEANUP	ITD30	SP00 TX30	177	40	0	137
9	CLEARING ACCOUNTS	ITD39	SK939 TX39	(190)	(20)	(0)	(170)
BALANCE CARRIED FORWARD							
10	DEFERRED INCOME TAXES		TXST	(15,107)	(2,072)	(2)	(13,033)
* DIRECT ASIGNMENT							

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
BALANCE BROUGHT FORWARD							
1			TXST	(15.107)	(2,072)	(2)	(13,033)
DEFERRED INCOME TAXES CONTINUED							
ACRS AND MACRS							
2	TRANSMISSION PROPERTY	ITD46E	SK401T	TX46E	3,625	3,625	0
3	DISTRIBUTION PROPERTY	ITD46F	SP30	TX46F	16,791	1	12
4	GENERAL PROPERTY	ITD46G	SK939	TX46G	128	13	0
5	TOTAL ACRS AND MACRS			TX46T	20,544	3,639	12
OTHER 263A & REPAIR ALLOWANCE							
6	TRANSMISSION PROPERTY		SK401T		(141)	(141)	0
7	DISTRIBUTION PROPERTY		SP30		2,582	0	2
8	GENERAL PROPERTY		SK939		(1,343)	(140)	(1)
9	TOTAL OTHER 263A & REPAIR ALLOWANCE				1,098	(281)	1
10	CONSUMER EDUCATION	ITD49	SK401	TX49	1,123	0	0
11	LOSS ON REACQUIRED DEBT	ITD54	SP00	TX54	(1,408)	(320)	(1)
12	BAD DEBTS	ITD62	SK401	TX62	429	0	0
13	BOOK CONTINGENCY	ITD40	SP01		14,682	3,108	8
14	RATE CASE EXPENSES	ITD41	SK401		(388)	0	0
15	OVER / UNDERCOLLECTION TSC	ITD42	SK401T		(6,772)	(6,772)	0
16	INT OVER / UNDERCOLLECTION TSC	ITD43	SK401T		(142)	(142)	0
17	FED DEF INC TAX - STATE TAX ADJUST	ITD46	SP01		31	7	0
18	PA NOL DEF TAX ASSET	ITD47	SP01		130	28	0
19	RATE REFUND	ITD48	SK401		(933)	0	0
20	TOTAL DEFERRED INCOME TAXES			TXT	13,287	(2,805)	18
PROFORMA ADJUSTMENTS DEFERRED TAXES							
21	DEFERRED INCOME TAX ADJUSTMENT	ITD71	DAS	TX71	(1,221)	4,831	(8)
22	ADJUSTMENT-DEFERRED INCOME TAXES				0	0	0
23	TOTAL PROFORMA ADJUSTMENTS DEFERRED TAXES				(1,221)	4,831	(8)
24	TOTAL ADJUST DEFERRED INC TAXES			TXTA	12,066	2,026	10

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES SUMMARY
 \$1,000

OPERATING EXPENSES		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
						Transmission	Resale Primary*	Distribution - Primary/Secondary	
OPERATING EXPENSES									
1	O & M TRANSMISSION			EE20	219,209	219,209	0		0
2	O & M DISTRIBUTION			EE30	141,927	6	111		141,811
3	O & M CUSTOMER ACCOUNTS			EE56	52,553	0	1		52,552
4	O & M CUST SVC & INFO			EE64	12,532	0	0		12,532
5	O & M SALES			EE65	3,440	0	0		3,440
6	O & M ADMIN & GENERAL			EE79	143,811	14,515	94		129,202
7	ADJUSTS TO O & M EXPENSES			EE99	0	0	0		0
8	TOTAL OPER & MAINT EXPENSES			EE00	583,402	234,290	207		348,906
9	DEPRECIATION & AMORTIZATION			ED00A	119,579	23,608	57		95,914
TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS									
10				ET01	14,383	2,335	7		12,041
11	GROSS RECEIPTS TAX			TXG	50,707	13,148	19		37,540
12	TOTAL ADJUST DEFERRED INC TAXES			TXTA	12,066	2,026	10		10,029
13	NET INVESTMENT TAX CREDIT			TX93	(2,446)	(732)	(1)		(1,713)
14	OP EXPENSES PRIOR INCOME TAX			OEBT	777,690	274,675	298		502,717
PA AND FEDERAL INCOME TAXES BASED ON PRESENT REVENUES									
15	TOTAL PA INCOME TAX			TSTX	15,445	6,418	(5)		9,031
16	TOTAL FED INC TAX			TFTX	51,043	20,313	(13)		30,742
17	TOTAL TAXES			TX99	141,197	43,508	17		97,671
18	TOTAL OPERATING EXPENSES			TOE	844,178	301,406	280		542,490

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES
 \$1,000

OPERATING REVENUES		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
						Transmission	Resale Primary*	Distribution - Primary/Secondary
OPERATING REVENUES								
SALE OF ELECTRICITY								
1	TRANSMISSION REVENUES	TREV			219,934	219,934	0	0
2	DISTRIBUTION REVENUES	DREV			625,312	0	316	624,996
3	TOTAL SALE OF ELECTRICITY			RRT	845,245	219,934	316	624,996
4	LATE PAYMENT CHARGES	S11		R11	10,107	0	0	10,107
5	TOT ADJ'D SALE OF ELECTRICITY			RRTT	855,352	219,934	316	635,103
6	ANNUALIZATION	ANN			4,080	2,917	0	1,163
7	ANNUAL ADJ'D SALE OF ELECT			ARTT	859,432	222,851	316	636,266
8	ADJUSTMENT - RATE REFUND				(1,124)			(1,124)
9	ANNUAL ADJ'D SALE OF ELECT				858,308	222,851	316	635,142
OTHER OPERATING REVENUES								
10	MISCELLANEOUS SERVICE REVS	S20	SK401	R20	369	0	0	369
RENT-ELECTRIC PROPERTY								
11	TRANSMISSION RELATED	S23	SK401T	R23	1,310	1,310	0	0
12	DISTRIBUTION RELATED	S24	SK401	R24	30,731	0	0	30,731
OTHER ELECTRIC REVENUE								
13	TRANSMISSION RELATED	S26	SK401T	R26	130,638	130,638	0	0
14	DISTRIBUTION RELATED	S27	SK401	R27	3,731	0	0	3,731
15	OTHER	S37	SK939	R37	0	0	0	0
16	TOTAL OTHER OPERATING REVS			ROOT	166,780	131,948	0	34,832
17	TOTAL OPERATING REVENUES			ROT	1,025,089	354,799	316	669,974
18	BASE FOR GROSS RECEIPTS TAX			RRBG	859,432	222,851	316	636,266
19	GROSS RECEIPTS TAX @ 5.90%			TXGR	50,707	13,148	19	37,540

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

INCOME TAX		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DERIVATION-								
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS								
1	OPERATING REVENUES			ROT	1,025,089	354,799	316	669,974
	MINUS: OPERATING EXPENSES							
2	OP EXPENSES PRIOR INCOME TAX			OEBT	777,690	274,675	298	502,717
3	EQUALS: TAXABLE INCOME			TAXI	247,398	80,124	18	167,257
	PLUS: ADJUSTMENTS TO							
4	TAXABLE INCOME			TAT	(83,046)	(14,341)	(60)	(68,646)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS			TNI	164,352	65,783	(42)	98,611
PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME			TNI	164,352	65,783	(42)	98,611
7	TOTAL SPECIAL DEDUCTIONS			TASI	(9,728)	(1,526)	(5)	(8,198)
8	PA TAXABLE INCOME			TSTI	154,624	64,258	(47)	90,413
9	PA APPORTIONMENT PERCENTAGE				100%	100%	100%	100%
10	PA TAXABLE INCOME			TSTIF	154,624	64,258	(47)	90,413
11	PA INCOME TAX @ 9.99%			GSIT	15,447	6,419	(5)	9,032
12	PA TAX CREDITS			TS20	(2)	(0)	(0)	(2)
	PA INCOME TAX							
13	ADJUSTMENTS			TSTA	0	(0)	(0)	0
14	TOTAL PA INCOME TAX			TSIT1	15,445	6,418	(5)	9,031
FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME			TNI	164,352	65,783	(42)	98,611
DEDUCTIONS								
16	PA INCOME TAX			TSIT1	15,445	6,418	(5)	9,031
17	TOTAL DEDUCTIONS			TSFS	15,445	6,418	(5)	9,031
18	FEDERAL TAXABLE INCOME			TFTI	148,907	59,365	(37)	89,580
19	FEDERAL INCOME TAX @ 35.0%			GFIT	52,118	20,778	(13)	31,353
	FEDERAL INCOME TAX							
20	CREDITS			TAFI	(145)	(31)	(0)	(114)
21	CONSOLIDATED INCOME TAX ADJUSTMENT				(930)	(434)	0	(496)
22	ADJUST-FEDERAL INCOME TAX				(1,075)	(465)	0	(611)
23	TOTAL FEDERAL INCOME TAX			TFIT1	51,043	20,313	(13)	30,742

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
ADJUSTMENTS TO TAXABLE INCOME							
1	INTEREST EXPENSE	ITA1	SRBX TA1	(72,065)	(17,457)	(34)	(54,573)
2	DEFERRED INCOME TAXES		TXTA	12,066	2,026	10	10,029
3	NET INVESTMENT TAX CREDIT		TX93	(2,446)	(732)	(1)	(1,713)
BOOK DEPRECIATION & AMORTIZATION							
4	TRANSMISSION	ITAD13	SK401T TAD13	19,647	19,647	0	0
5	DISTRIBUTION	ITAE13	SED30 TAE13	84,209	7	51	84,152
6	GENERAL & INTANGIBLE	ITAF13	SED88 TAF13	14,222	1,482	7	12,734
7	ANNUAL DEPRECIATION EXP	GD99A	DAS GD99A	1,501	2,473	(0)	(972)
8	TOTAL BOOK DEPRECIATION & AMORTIZATION		TA13	119,579	23,608	57	95,914
9	DEPRECIATION CHARGED TO CLEARING	ITA14	SED88 TA14	590	61	0	528
TAX DEPRECIATION & AMORTIZATION							
10	TRANSMISSION	ITAD15	SK401T TAD15	(24,668)	(24,668)	0	0
11	DISTRIBUTION	ITAE15	SED30 TAE15	(107,096)	(8)	(65)	(107,023)
12	GENERAL & INTANGIBLE	ITAF15	SED88 TAF15	(22,327)	(2,326)	(10)	(19,990)
13	TOTAL TAX DEPRECIATION & AMORTIZATION		TA15	(154,091)	(27,003)	(75)	(127,013)
14	POST RETIREMENT BENEFITS	ITA20	SK939 TA20	560	58	0	501
BALANCE CARRIED FORWARD							
15	ADJUSTMENTS TO TAXABLE INCOME		TAST1	(95,807)	(19,438)	(43)	(76,327)

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

	<i>Input</i>	<i>Alloc</i>	<i>Output</i>	<i>Total Electric Department</i>	<i>FERC Jurisdiction</i>		<i>PUC Jurisdiction</i>
					<i>Transmission</i>	<i>Resale Primary*</i>	<i>Distribution - Primary/Secondary</i>
BALANCE BROUGHT FORWARD							
1 ADJUSTMENTS TO TAXABLE INCOME			TAST1	(95,807)	(19,438)	(43)	(76,327)
CONTINUED							
2 BUSINESS MEALS NOT DEDUCTIBLE	ITA27	SK939	TA27	440	46	0	394
3 VACATION PAY	ITA28	SK939	TA28	340	35	0	304
4 PENSION EXPENSE	ITA30	SK939	TA30	7,729	805	4	6,920
5 POST EMPL BENE/VERP	ITA37	SK939	TA37	42	4	0	38
6 AMORTIZ LEASED EQUIPMENT	ITA44	SED88	TA44	10,768	1,122	5	9,641
7 ENVIRONMENTAL CLEANUP	ITA45	SP00	TA45	(426)	(97)	(0)	(329)
BALANCE CARRIED FORWARD							
8 ADJUSTMENTS TO TAXABLE INCOME			TAST2	(76,914)	(17,522)	(34)	(59,359)

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS DNEDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
BALANCE BROUGHT FORWARD								
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST2	(76,914)	(17,522)	(34)	(59,359)
2	REACQUIRED DEBT COSTS	ITA48	SP00	TA48	3,393	771	2	2,620
3	BAD DEBTS & PROPERTY DAMAGE	ITA54	SK401	TA54	(1,035)	0	0	(1,035)
ADJUST SALES OF PROPERTY								
4	TRANSMISSION PROPERTY	ITA84E	SK401T	TA84E	(290)	(290)	0	0
5	DISTRIBUTION PROPERTY	ITA84F	SP30	TA84F	(5,585)	(0)	(4)	(5,581)
6	GENERAL PROPERTY	ITA84G	SK939	TA84G	(5,024)	(523)	(2)	(4,498)
7	TOTAL ADJUST OF SALES PROPERTY			TA84	(10,899)	(814)	(6)	(10,079)
REMOVAL COSTS								
8	TRANSMISSION PROPERTY	ITA60	SK401T	TA60	(1,531)	(1,531)	0	0
9	DISTRIBUTION PROPERTY	ITA62	SP30	TA62	(12,109)	(0)	(9)	(12,100)
10	TOTAL REMOVAL COSTS			TA64	(13,640)	(1,531)	(9)	(12,100)
OTHER 263A & REPAIR ALLOWANCE								
11	TRANSMISSION PROPERTY	ITA101	SK401T		342	342	0	0
12	DISTRIBUTION PROPERTY	ITA103	SP30		(13,761)	(0)	(10)	(13,750)
13	GENERAL PROPERTY	ITA102	SK939		129	13	0	115
14	TOTAL OTHER 263A & REPAIR ALLOW				(13,290)	355	(10)	(13,635)
15	RATE REFUND	ITA105	SK401		2,249	0	0	2,249
16	CLEARING ACCOUNTS	ITA66	SK939	TA66	459	48	0	411
BALANCE CARRIED FORWARD								
17	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(109,677)	(18,693)	(57)	(90,927)

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES

\$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
					Transmission	Resale Primary*	Distribution - Primary/Secondary
BALANCE BROUGHT FORWARD							
1 ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(109,677)	(18,693)	(57)	(90,927)
2 SERP	ITA70	SK939	TA70	338	35	0	303
3 ESOP DIVIDEND	ITA72	SK939	TA72	(4,862)	(507)	(2)	(4,353)
CONTRIBUTIONS IN AID OF CONSTRUCTION							
4 TRANSMISSION	ITA78	SK401T	TA78	4,839	4,839	0	0
5 DISTRIBUTION	ITA80	SK401	TA80	26,604	0	0	26,604
6 TOTAL CIAC			TA81	31,443	4,839	0	26,604
7 ADJ G R TAX - CASH BASIS	ITA87	SRRBG	TA87	243	63	0	180
8 CONSUMER EDUCATION	ITA90	SK401	TA90	(2,707)	0	0	(2,707)
9 ICE STORM DEFERRAL		SK401		1,611			1,611
10 PREFERRED DIV PD CREDIT	ITA95	SP01	TA95	(370)	(78)	(0)	(291)
11 RATE CASE EXPENSES	ITA97	SK401	TA97	935	0	0	935
12 TOTAL ADJ'S TO TAXABLE INCOME			TAT	(83,046)	(14,341)	(60)	(68,646)

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
INCOME TAX ADJUSTMENTS								
PA SPECIAL DEDUCTIONS								
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	SK401T	TAS1	(966)	(966)	0	0
2	BONUS DEPRECIATION DISTRIBUTION	ITAS2	SED30	TAS2	(5,575)	(0)	(3)	(5,571)
3	BONUS DEPRECIATION GENERAL PLANT	ITAS3	SED88	TAS3	(1,075)	(112)	(1)	(962)
4	TAX PREFERENCE INCOME	ITAS4	SP01	TAS4	(112)	(24)	(0)	(88)
5	PA NET OPERATING LOSS DEDUCTION	ITAS5	SP01		(2,000)	(423)	(1)	(1,576)
6	TOTAL PA SPECIAL DEDUCTIONS			TASI	(9,728)	(1,526)	(5)	(8,198)
7	PA TAX CREDITS	ITS1	SP01	TS1	(2)	(0)	(0)	(2)
8	FEDERAL TAX CREDITS	ITF1	SP01	TS20	(145)	(31)	(0)	(114)
9	CONSOLIDATED INCOME TAX ADJUSTMENT		FTX		(930)	(434)	0	(496)

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 WAGES AND SALARIES ALLOCATORS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
					Transmission	Resale Primary*	Distribution - Primary/Secondary
WAGES AND SALARIES ALLOCATOR							
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL							
1	TRANSMISSION	K904	SK401T	K905	8,769	8,769	0
2	DISTRIBUTION	K906	SP30	K907	53,568	2	39
3	CUSTOMER ACCTS	K920	SC10	K921	19,163	0	0
4	CUSTOMER SERV & INFO	K922	SC10	K923	1,369	0	0
5	SALES	K924	SK401	K925	1,315	0	0
TOTAL WAGES AND SALARIES ALLOCATOR							
6	EXCLUDING ADMIN & GENERAL			K929	84,184	8,771	39
7	ALLOCATOR			SK929	100.000%	10.419%	0.047%
8	ADMIN & GENERAL	K930	SK929	K931	4,654	485	2
TOTAL WAGES AND SALARIES ALLOCATOR							
9	INCLUDING ADMIN & GENERAL			K939	88,838	9,256	41
10	ALLOCATOR			SK939	100.000%	10.419%	0.047%

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 SUMMARY OF ALLOCATORS
 \$1,000

	Input	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
CUSTOMERS, WEIGHTED						
A - EXPRESSED IN \$1,000						
1	METER INVESTMENT	CW1	253,428	114	67	253,246
2	ALLOCATOR	SCW1	100.000%	0.045%	0.027%	99.928%
3	METER READING EXPENSE	CW2	3,310	0	0.02	3,310
4	ALLOCATOR	SCW2	100.000%	0.000%	0.001%	99.999%
5	LATE PAYMENTS	CW4	10,107	0	0	10,107
6	ALLOCATOR	SCW4	100.000%	0.000%	0.000%	100.000%
7	CUSTOMER DEPOSITS	CW6	16,267	317	0	15,950
8	ALLOCATOR	SCW6	100.000%	1.947%	0.000%	98.053%
B - EXPRESSED IN UNITS						
C-CUSTOMERS, UNITS						
9	END OF YEAR CUSTOMERS	C10	1,377,768	10	8	1,377,750
10	ALLOCATOR	SC10	100.000%	0.001%	0.001%	99.999%
11	FERC SYSTEM CUSTOMERS	C11	18	10	8	0
12	ALLOCATOR	SC11	100.000%	55.556%	44.444%	0.000%
13	SECONDARY CUSTOMERS	C30	1,376,553	0	0	1,376,553
14	ALLOCATOR	SC30	100.000%	0.000%	0.000%	100.000%
D-DEMANDS (KW)						
15	TRANSMISSION LEVEL DEMANDS	D10	6,309,554	138,618	26,363	6,144,573
16	ALLOCATOR	SD10	100.000%	2.197%	0.418%	97.385%
17	PRIMARY LEVEL DEMANDS	D20	7,375,540	0	36,358	7,339,182
18	ALLOCATOR	SD20	100.000%	0.000%	0.493%	99.507%
19	SECONDARY LEVEL DEMANDS	D30	6,180,499	0	0	6,180,499
20	ALLOCATOR	SD30	100.000%	0.000%	0.000%	100.000%
E-DIRECT ASSIGNMENT						
21	100% TO PENNA JURISDICTION	K401	1	0	0	1
22	ALLOCATOR	SK401	100.000%	0.000%	0.000%	100.000%
23	100% TO TRANSMISSION	K401T	1	1	0	0
24	ALLOCATOR	SK401T	100.000%	100.000%	0.000%	0.000%
OTHER						
25	FEDERAL INCOME TAX	FTX	119,063	55,549	(33)	63,548
26	ALLOCATOR		100.000%	46.655%	-0.028%	53.373%
27	TOTAL TAXES	TTXS	126,446	35,125	26	91,295
28	ALLOCATOR		100.000%	27.779%	0.020%	72.201%

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 PROGRAM GENERATED ALLOCATORS
 \$1,000

	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
				Transmission	Resale Primary*	Distribution - Primary/Secondary
PROGRAM GENERATED ALLOCATORS						
1		P01	2,891,021	612,003	1,487	2,277,531
2		SP01	100.000%	21.169%	0.051%	78.779%
3		P00	4,756,428	1,080,845	2,611	3,672,972
4		SP00	100.000%	22.724%	0.055%	77.221%
5		AT2	4,342,905	1,037,760	2,418	3,302,728
6		SAT2	100.000%	23.896%	0.056%	76.049%
WORKING CAPITAL ALLOCATOR						
O&M LESS UNCOLLECTIBLE ACCOUNTS						
7		WCAP	558,955	234,290	205	324,460
8		SWCAP	100.000%	41.916%	0.037%	58.048%
9		REQD	19,755	8,280	7	11,467
10	SWCAP	SREQD	100.000%	41.916%	0.037%	58.048%
11		RBX	2,548,603	617,384	1,213	1,930,006
12		SRBX	100.000%	24.224%	0.048%	75.728%
13		NOP	2,481,129	599,370	1,181	1,880,578
14		SNOP	100.000%	24.157%	0.048%	75.795%
15		RRBG	859,432	222,851	316	636,266
16		SRRBG	100.000%	25.930%	0.037%	74.033%

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 PROGRAM GENERATED ALLOCATORS
 \$1,000

	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
PROGRAM GENERATED ALLOCATORS						
DEPRECIATION AND AMORTIZATION EXPENSE						
1	TOTAL DEPRECIATION EXPENSE	ED00	118,078	21,135	57	96,885
2	ALLOCATOR	SED00	100.000%	17.900%	0.049%	82.052%
3	DISTRIBUTION DEPRECIATION EXPENSE	ED30	84,209	7	51	84,152
4	ALLOCATOR	SED30	100.000%	0.008%	0.060%	99.932%
5	GENERAL & INTANGIBLE DEPREC EXPENSE	ED88	14,222	1,482	7	12,734
6	ALLOCATOR	SED88	100.000%	10.419%	0.047%	89.534%
7	TOTAL DISTRIBUTION PLANT	P30	3,305,259	114	2,418	3,302,728
8	ALLOCATOR	SP30	100.000%	0.003%	0.073%	99.923%
9	PRIMARY SUBSTATIONS PLANT	P28	267,826	0	1,694	266,132
10	ALLOCATOR	SP28	100.000%	0.000%	0.632%	99.368%
11	SECONDARY SUBSTATIONS PLANT	P29	3,962	0	0	3,962
12	ALLOCATOR	SP29	100.000%	0.000%	0.000%	100.000%
13	PRIMARY OHL PLANT	P32	413,120	0	501	412,619
14	ALLOCATOR	SP32	100.000%	0.000%	0.121%	99.879%
15	SECONDARY OHL DEMAND COMP	P33D	385,576	0	0	385,576
16	ALLOCATOR	SP33D	100.000%	0.000%	0.000%	100.000%
17	SECONDARY OHL CUSTOMER COMP	P33C	502,323	0	0	502,323
18	ALLOCATOR	SP33C	100.000%	0.000%	0.000%	100.000%
19	STREET LIGHTING OHL PLANT	P34	55,168	0	0	55,168
20	ALLOCATOR	SP34	100.000%	0.000%	0.000%	100.000%
21	PRIMARY UGL PLANT	P36	79,221	0	162	79,059
22	ALLOCATOR	SP36	100.000%	0.000%	0.205%	99.795%
23	SECONDARY UGL DEMAND COMP	P37D	124,227	0	0	124,227
24	ALLOCATOR	SP37D	100.000%	0.000%	0.000%	100.000%
25	SECONDARY UGL CUSTOMER COMP	P37C	260,376	0	0	260,376
26	ALLOCATOR	SP37C	100.000%	0.000%	0.000%	100.000%
27	LINE TRANSFORMERS DEMAND COMP	P38D	166,156	0	0	166,156
28	ALLOCATOR	SP38D	100.000%	0.000%	0.000%	100.000%
29	LINE TRANSFORMERS CUSTOMER COMP	P38C	186,009	0	0	186,009
30	ALLOCATOR	SP38C	100.000%	0.000%	0.000%	100.000%
31	SERVICES DEMAND COMPONENT	P39D	119,636	0	0	119,636
32	ALLOCATOR	SP39D	100.000%	0.000%	0.000%	100.000%
33	SERVICES CUSTOMER COMPONENT	P39C	395,667	0	0	395,667
34	ALLOCATOR	SP39C	100.000%	0.000%	0.000%	100.000%
35	METER PLANT	P43	253,428	114	60	253,254
36	ALLOCATOR	SP43	100.000%	0.045%	0.024%	99.931%
37	AREA LIGHTING FIXTURES	P46	5,993	0	0	5,993
38	ALLOCATOR	SP46	100.000%	0.000%	0.000%	100.000%
39	STREET LIGHTING PLANT	P47	84,104	0	0	84,104
40	ALLOCATOR	SP47	100.000%	0.000%	0.000%	100.000%

* DIRECT ASSIGNMENT

SECTION III

PART II

ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ELECTRIC PLANT IN SERVICE												
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	
DISTRIBUTION PLANT SUBSTATIONS												
2	PRIMARY	Q28	RD20	P28	266,132	125,524	6,720	18,935	67,675	39,946	2,068	0
3	SECONDARY	Q29	RD30	P29	3,962	2,219	119	335	1,196	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	2,467	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	272,561	127,743	6,839	19,270	68,871	39,946	2,068	0
OVERHEAD LINES												
6	PRIMARY	Q32	RD20	P32	412,619	194,616	10,419	29,358	104,925	61,934	3,206	0
SECONDARY												
7	DEMAND COMPONENT	Q33D	RD30	P33D	385,576	215,953	11,560	32,577	116,432	0	0	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	502,323	434,213	5,063	53,171	8,148	0	0	0
9	STREET LIGHTING	Q34	RK405	P34	55,168	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			POL	1,355,686	844,782	27,042	115,106	229,505	61,934	3,206	0
UNDERGROUND LINES												
11	PRIMARY	Q36	RD20	P36	79,059	37,289	1,996	5,625	20,104	11,867	614	0
SECONDARY												
12	DEMAND COMPONENT	Q37D	RD30	P37D	124,227	69,577	3,724	10,496	37,513	0	0	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	260,376	225,072	2,625	27,561	4,223	0	0	0
14	TOTAL UNDERGROUND LINES			PUG	463,662	331,938	8,345	43,682	61,840	11,867	614	0
LINE TRANSFORMERS												
15	DEMAND COMPONENT	Q38D	RD30	P38D	166,156	93,061	4,981	14,039	50,174	0	0	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	186,009	154,497	1,782	23,009	5,906	0	0	0
17	TOTAL LINE TRANSFORMERS			PLI	352,165	247,558	6,763	37,048	56,080	0	0	0
SERVICES												
18	DEMAND COMPONENT	Q39D	RD30K	P39D	119,636	67,317	3,603	10,156	36,294	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	395,667	334,212	3,850	46,364	10,038	0	0	0
20	TOTAL SERVICES			PSV	515,303	401,529	7,453	56,520	46,332	0	0	0
21	METERS	Q43	RCW1	P43	253,254	173,431	6,012	24,084	30,722	7,111	251	4,812
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	5,993	0	0	0	0	0	0	0
23	STREET LIGHTING	Q46	RK405	P46	84,104	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT			P30	3,302,722	2,126,973	62,454	295,710	493,350	120,858	6,139	4,812
25	DEMAND COMPONENT			P30D	1,559,832	805,556	43,122	121,521	434,313	113,747	5,888	0
26	CUSTOMER COMPONENT			P30C	1,742,890	1,321,417	19,332	174,189	59,037	7,111	251	4,812
27	GENERAL PLANT	Q88	K939	P88	350,269	245,775	5,833	32,841	40,408	9,613	481	370
28	DEMAND COMPONENT		DK939	P88D	117,480	60,677	3,249	9,155	32,710	8,565	441	0
29	CUSTOMER COMPONENT		CK939	P88C	232,789	185,098	2,584	23,686	7,698	1,048	40	370
30	INTANGIBLE PLANT	Q95	K939	P95	19,975	14,015	332	1,873	2,304	548	27	21
31	DEMAND COMPONENT		DK939	P95D	6,700	3,460	185	522	1,865	488	25	0
32	CUSTOMER COMPONENT		CK939	P95C	13,275	10,555	147	1,351	439	60	2	21
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	3,672,966	2,386,763	68,619	330,424	536,062	131,019	6,647	5,203
34	DEMAND COMPONENT			P00D	1,684,012	869,693	46,556	131,198	468,888	122,800	6,354	0
35	CUSTOMER COMPONENT			P00C	1,988,954	1,517,070	22,063	199,226	67,174	8,219	293	5,203

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	ELECTRIC PLANT IN SERVICE											
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	
	DISTRIBUTION PLANT											
	SUBSTATIONS											
2	PRIMARY	Q28	RD20	P28	0	0	0	0	4,226	1,038	0	
3	SECONDARY	Q29	RD30	P29	0	0	0	0	75	18	0	
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	0	
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	4,301	1,056	0	
	OVERHEAD LINES											
6	PRIMARY	Q32	RD20	P32	0	0	0	0	6,552	1,609	0	
	SECONDARY											
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	0	7,268	1,785	0	
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	0	1,221	507	0	
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	0	55,168	0	
10	TOTAL OVERHEAD LINES			POL	0	0	0	0	15,041	59,069	0	
	UNDERGROUND LINES											
11	PRIMARY	Q36	RD20	P36	0	0	0	0	1,255	308	0	
	SECONDARY											
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	0	2,342	575	0	
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	0	633	263	0	
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	4,230	1,146	0	
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	0	3,132	769	0	
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	0	640	175	0	
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	3,772	944	0	
	SERVICES											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	2,266	0	0	
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	0	1,203	0	0	
20	TOTAL SERVICES			PSV	0	0	0	0	3,469	0	0	
21	METERS	Q43	RCW1	P43	1,287	466	79	299	4,556	0	147	
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	0	0	0	0	0	5,993	0	
23	STREET LIGHTING	Q46	RK405	P46	0	0	0	0	0	84,104	0	
24	TOTAL DISTRIBUTION PLANT			P30	1,287	466	2,546	299	35,369	152,312	147	
25	DEMAND COMPONENT			P30D	0	0	2,467	0	27,116	6,102	0	
26	CUSTOMER COMPONENT			P30C	1,287	466	79	299	8,253	146,210	147	
27	GENERAL PLANT	Q88	K939	P88	98	35	198	21	2,998	11,585	12	
28	DEMAND COMPONENT		DK939	P88D	0	0	184	0	2,039	458	0	
29	CUSTOMER COMPONENT		CK939	P88C	98	35	14	21	959	11,127	12	
30	INTANGIBLE PLANT	Q95	K939	P95	6	2	12	1	171	661	1	
31	DEMAND COMPONENT		DK939	P95D	0	0	11	0	116	26	0	
32	CUSTOMER COMPONENT		CK939	P95C	6	2	1	1	55	635	1	
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	1,391	503	2,756	321	38,538	164,558	160	
34	DEMAND COMPONENT			P00D	0	0	2,662	0	29,271	6,586	0	
35	CUSTOMER COMPONENT			P00C	1,391	503	94	321	9,267	157,972	160	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5		
DEPRECIATION RESERVE													
1	TRANSMISSION FUNCTION			0	0	0	0	0	0	0	0		
DISTRIBUTION PLANT SUBSTATIONS													
2	PRIMARY	H28 RD20	A28	99,356	46,862	2,509	7,069	25,265	14,913	772	0		
3	SECONDARY	H29 RD30	A29	1,519	851	46	128	459	0	0	0		
4	DIRECTLY ASSIGNED SUBS	DAS RK407	DAS	1,554	0	0	0	0	0	0	0		
5	TOTAL SUBSTATIONS		AST	102,429	47,713	2,555	7,197	25,724	14,913	772	0		
OVERHEAD LINES													
6	PRIMARY	H32 RD20	A32	146,784	69,232	3,706	10,444	37,326	22,032	1,141	0		
7	SECONDARY												
7	DEMAND COMPONENT	H33D RD30	A33D	140,792	78,855	4,221	11,896	42,515	0	0	0		
8	CUSTOMER COMPONENT	H33C RC30	A33C	178,972	154,705	1,804	18,944	2,903	0	0	0		
9	STREET LIGHTING	H34 RK405	A34	17,666	0	0	0	0	0	0	0		
10	TOTAL OVERHEAD LINES		AOL	484,214	302,792	9,731	41,284	82,744	22,032	1,141	0		
UNDERGROUND LINES													
11	PRIMARY	H36 RD20	A36	24,850	11,721	627	1,768	6,319	3,730	193	0		
12	SECONDARY												
12	DEMAND COMPONENT	H37D RD30	A37D	39,038	21,864	1,170	3,298	11,788	0	0	0		
13	CUSTOMER COMPONENT	H37C RC30	A37C	81,822	70,728	825	8,661	1,327	0	0	0		
14	TOTAL UNDERGROUND LINES		AUG	145,710	104,313	2,622	13,727	19,434	3,730	193	0		
LINE TRANSFORMERS													
15	DEMAND COMPONENT	H38D RD30	A38D	69,478	38,913	2,083	5,870	20,980	0	0	0		
16	CUSTOMER COMPONENT	H38C RCW8	A38C	77,780	64,603	745	9,621	2,470	0	0	0		
17	TOTAL LINE TRANSFORMERS		ALT	147,258	103,516	2,828	15,491	23,450	0	0	0		
SERVICES													
18	DEMAND COMPONENT	H39D RD30K	A39D	60,181	33,863	1,813	5,109	18,257	0	0	0		
19	CUSTOMER COMPONENT	H39C RCW9	A39C	199,033	168,119	1,937	23,323	5,049	0	0	0		
20	TOTAL SERVICES		ASV	259,214	201,982	3,750	28,432	23,306	0	0	0		
21	METERS	H43 RCW1	A43	70,482	48,267	1,673	6,703	8,550	1,979	70	1,339		
22	AREA LIGHTING FIXTURES	H44 RK403	A44	3,387	0	0	0	0	0	0	0		
23	STREET LIGHTING	H46 RK405	A46	47,786	0	0	0	0	0	0	0		
24	TOTAL DISTRIBUTION PLANT		A30	1,260,480	808,579	23,159	112,834	183,208	42,654	2,176	1,339		
25	DEMAND COMPONENT		A30D	583,552	302,159	16,175	45,582	162,909	40,675	2,106	0		
26	CUSTOMER COMPONENT		A30C	676,928	506,420	6,984	67,252	20,299	1,979	70	1,339		
27	GENERAL PLANT			H88 K939	A88	120,132	84,293	2,000	11,264	13,859	3,297	165	127
28	DEMAND COMPONENT		DK939	A88D	40,292	20,810	1,114	3,140	11,219	2,938	151	0	
29	CUSTOMER COMPONENT		CK939	A88C	79,840	63,483	886	8,124	2,640	359	14	127	
30	INTANGIBLE PLANT			H95 K939	A95	14,829	10,405	247	1,391	1,711	407	21	16
31	DEMAND COMPONENT		DK939	P95D	4,974	2,569	138	388	1,385	363	19	0	
32	CUSTOMER COMPONENT		CK939	P95C	9,855	7,836	109	1,003	326	44	2	16	
TOTAL DEPRECIATION AND AMORTIZATION RESERVE													
33	DEMAND COMPONENT		A00	1,395,441	903,274	25,406	125,489	198,778	46,358	2,362	1,482		
34	CUSTOMER COMPONENT		A00D	628,818	325,536	17,427	49,110	175,513	43,976	2,276	0		
35	CUSTOMER COMPONENT		A00C	766,623	577,738	7,979	76,379	23,265	2,382	86	1,482		

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEPRECIATION RESERVE										
1	TRANSMISSION FUNCTION	H20 RD10	A20	0	0	0	0	0	0	0
DISTRIBUTION PLANT SUBSTATIONS										
2	PRIMARY	H28 RD20	A28	0	0	0	0	1,578	387	0
3	SECONDARY	H29 RD30	A29	0	0	0	0	29	7	0
4	DIRECTLY ASSIGNED SUBS	DAS RK407	DAS	0	0	1,554	0	0	0	0
5	TOTAL SUBSTATIONS		AST	0	0	1,554	0	1,607	394	0
OVERHEAD LINES										
6	PRIMARY	H32 RD20	A32	0	0	0	0	2,331	572	0
SECONDARY										
7	DEMAND COMPONENT	H33D RD30	A33D	0	0	0	0	2,654	652	0
8	CUSTOMER COMPONENT	H33C RC30	A33C	0	0	0	0	435	181	0
9	STREET LIGHTING	H34 RK405	A34	0	0	0	0	0	17,666	0
10	TOTAL OVERHEAD LINES		AOL	0	0	0	0	5,420	19,071	0
UNDERGROUND LINES										
11	PRIMARY	H36 RD20	A36	0	0	0	0	395	97	0
SECONDARY										
12	DEMAND COMPONENT	H37D RD30	A37D	0	0	0	0	736	181	0
13	CUSTOMER COMPONENT	H37C RC30	A37C	0	0	0	0	199	83	0
14	TOTAL UNDERGROUND LINES		AUG	0	0	0	0	1,330	361	0
LINE TRANSFORMERS										
15	DEMAND COMPONENT	H38D RD30	A38D	0	0	0	0	1,310	322	0
16	CUSTOMER COMPONENT	H38C RCW8	A38C	0	0	0	0	268	73	0
17	TOTAL LINE TRANSFORMERS		ALT	0	0	0	0	1,578	395	0
SERVICES										
18	DEMAND COMPONENT	H39D RD30K	A39D	0	0	0	0	1,140	0	0
19	CUSTOMER COMPONENT	H39C RCW9	A39C	0	0	0	0	605	0	0
20	TOTAL SERVICES		ASV	0	0	0	0	1,745	0	0
21	METERS	H43 RCW1	A43	358	130	22	83	1,268	0	41
22	AREA LIGHTING FIXTURES	H44 RK403	A44	0	0	0	0	0	3,387	0
23	STREET LIGHTING	H46 RK405	A46	0	0	0	0	0	47,786	0
24	TOTAL DISTRIBUTION PLANT		A30	358	130	1,576	83	12,948	71,394	41
25	DEMAND COMPONENT		A30D	0	0	1,554	0	10,173	2,218	0
26	CUSTOMER COMPONENT		A30C	358	130	22	83	2,775	69,176	41
27	GENERAL PLANT	H88 K939	A88	34	12	68	7	1,028	3,973	4
28	DEMAND COMPONENT	DK939	A88D	0	0	63	0	699	157	0
29	CUSTOMER COMPONENT	CK939	A88C	34	12	5	7	329	3,816	4
30	INTANGIBLE PLANT	H95 K939	A95	4	1	9	1	127	490	0
31	DEMAND COMPONENT	DK939	P95D	0	0	8	0	86	19	0
32	CUSTOMER COMPONENT	CK939	P95C	4	1	1	1	41	471	0
TOTAL DEPRECIATION AND AMORTIZATION RESERVE										
33	AMORTIZATION RESERVE		A00	396	143	1,653	91	14,103	75,857	45
34	DEMAND COMPONENT		A00D	0	0	1,625	0	10,958	2,394	0
35	CUSTOMER COMPONENT		A00C	396	143	28	91	3,145	73,463	45

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	SUBTRACTIVE ADJUSTMENTS											
	ACCUM DEFERRED INCOME TAXES											
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
1	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0	
2	DISTRIBUTION	TC45F	P30	DF45F	(59,458)	(38,291)	(1,124)	(5,324)	(8,882)	(2,176)	(110)	(87)
3	DEMAND COMPONENT		DP30	DF45FD	(28,081)	(14,502)	(776)	(2,188)	(7,819)	(2,048)	(106)	0
4	CUSTOMER COMPONENT		CP30	DF45FC	(31,377)	(23,789)	(348)	(3,136)	(1,063)	(128)	(4)	(87)
5	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(59,458)	(38,291)	(1,124)	(5,324)	(8,882)	(2,176)	(110)	(87)
6	DEMAND COMPONENT			DF45TD	(28,081)	(14,502)	(776)	(2,188)	(7,819)	(2,048)	(106)	0
7	CUSTOMER COMPONENT			DF45TC	(31,377)	(23,789)	(348)	(3,136)	(1,063)	(128)	(4)	(87)
8	SUB-TOTAL ACCUM DEFERRED INC TAX				(59,458)	(38,291)	(1,124)	(5,324)	(8,882)	(2,176)	(110)	(87)
9	DEMAND COMPONENT				(28,081)	(14,502)	(776)	(2,188)	(7,819)	(2,048)	(106)	0
10	CUSTOMER COMPONENT				(31,377)	(23,789)	(348)	(3,136)	(1,063)	(128)	(4)	(87)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	SUBTRACTIVE ADJUSTMENTS										
	ACCUM DEFERRED INCOME TAXES										
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
1	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0
2	DISTRIBUTION	TC45F	P30	DF45F	(23)	(8)	(46)	(5)	(637)	(2,742)	(3)
3	DEMAND COMPONENT		DP30	DF45FD	0	0	(44)	0	(488)	(110)	0
4	CUSTOMER COMPONENT		CP30	DF45FC	(23)	(8)	(2)	(5)	(149)	(2,632)	(3)
5	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(23)	(8)	(46)	(5)	(637)	(2,742)	(3)
6	DEMAND COMPONENT			DF45TD	0	0	(44)	0	(488)	(110)	0
7	CUSTOMER COMPONENT			DF45TC	(23)	(8)	(2)	(5)	(149)	(2,632)	(3)
8	SUB-TOTAL ACCUM DEFERRED INC TAX				(23)	(8)	(46)	(5)	(637)	(2,742)	(3)
9	DEMAND COMPONENT				0	0	(44)	0	(488)	(110)	0
10	CUSTOMER COMPONENT				(23)	(8)	(2)	(5)	(149)	(2,632)	(3)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
SUBTRACTIVE ADJUSTMENTS												
ACCUM DEFERRED INCOME TAXES												
ACRS AND MACRS												
1	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0	
2	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	362,280	233,312	6,851	32,437	54,116	13,257	672	528
3	DEMAND COMPONENT		DP30	DF46FD	171,100	88,363	4,731	13,330	47,641	12,477	645	0
4	CUSTOMER COMPONENT		CP30	DF46FC	191,180	144,949	2,120	19,107	6,475	780	27	528
5	GENERAL PROPERTY	TC46G	K939	DF46G	31,180	21,878	519	2,923	3,597	855	43	33
6	DEMAND COMPONENT		DK939	DF46GD	10,458	5,401	289	815	2,912	762	39	0
7	CUSTOMER COMPONENT		CK939	DF46GC	20,722	16,477	230	2,108	685	93	4	33
8	TOTAL ACRS AND MACRS			DF46T	393,461	255,191	7,370	35,360	57,713	14,112	715	561
9	DEMAND COMPONENT			DF46TD	181,558	93,764	5,020	14,145	50,553	13,239	684	0
10	CUSTOMER COMPONENT			DF46TC	211,903	161,427	2,350	21,215	7,160	873	31	561
SECTION 263A & REPAIR ALLOWANCE												
11	TRANSMISSION PROPERTY				0	0	0	0	0	0	0	
12	DISTRIBUTION PROPERTY		P30		41,701	26,856	789	3,733	6,229	1,526	77	61
13	DEMAND COMPONENT		DP30		19,895	10,171	545	1,534	5,484	1,436	74	0
14	CUSTOMER COMPONENT		CP30		22,006	16,685	244	2,199	745	90	3	61
15	GENERAL PROPERTY		K939		7,032	4,934	117	659	812	193	10	7
16	DEMAND COMPONENT		DK939		2,359	1,218	65	184	657	172	9	0
17	CUSTOMER COMPONENT		CK939		4,673	3,716	52	475	155	21	1	7
18	TOTAL SECT 263A & REPAIR ALLOW				48,733	31,790	906	4,392	7,041	1,719	87	68
19	DEMAND COMPONENT				22,054	11,389	610	1,718	6,141	1,608	83	0
20	CUSTOMER COMPONENT				26,679	20,401	296	2,674	900	111	4	68
21	TOTAL ACCUM DEFERRED INC TAX			DFT	382,736	248,690	7,152	34,428	55,872	13,655	692	542
22	DEMAND COMPONENT			DFTD	175,531	90,651	4,854	13,675	48,875	12,799	661	0
23	CUSTOMER COMPONENT			DFTC	207,205	158,039	2,298	20,753	6,997	856	31	542
24	CUSTOMER ADVANCES	AC	RCW7	CA00	269	0	0	233	36	0	0	0
25	CUSTOMER DEPOSITS	AD	RCW6	DA00	15,950	7,253	39	3,524	4,240	667	40	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	398,956	255,944	7,191	38,185	60,148	14,322	732	542
27	DEMAND COMPONENT			PLDEDD	175,531	90,651	4,854	13,675	48,875	12,799	661	0
28	CUSTOMER COMPONENT			PLDEDC	223,425	165,293	2,337	24,510	11,273	1,523	71	542

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SUJAL	L5-S
SUBTRACTIVE ADJUSTMENTS										
ACCUM DEFERRED INCOME TAXES										
ACRS AND MACRS										
1	TRANSMISSION PROPERTY	TC46E RD10	DF46E	0	0	0	0	0	0	0
2	DISTRIBUTION PROPERTY	TC46F P30	DF46F	141	52	280	33	3,880	16,707	15
3	DEMAND COMPONENT	DP30	DF46FD	0	0	270	0	2,974	669	0
4	CUSTOMER COMPONENT	CP30	DF46FC	141	52	10	33	906	16,038	15
5	GENERAL PROPERTY	TC46G K939	DF46G	9	3	17	2	267	1,032	1
6	DEMAND COMPONENT	DK939	DF46GD	0	0	16	0	182	41	0
7	CUSTOMER COMPONENT	CK939	DF46GC	9	3	1	2	85	991	1
8	TOTAL ACRS AND MACRS		DF46T	150	55	297	35	4,147	17,739	16
9	DEMAND COMPONENT		DF46TD	0	0	286	0	3,156	710	0
10	CUSTOMER COMPONENT		DF46TC	150	55	11	35	991	17,029	16
SECTION 263A & REPAIR ALLOWANCE										
11	TRANSMISSION PROPERTY			0	0	0	0	0	0	0
12	DISTRIBUTION PROPERTY	P30		16	6	32	4	446	1,923	2
13	DEMAND COMPONENT	DP30		0	0	31	0	342	77	0
14	CUSTOMER COMPONENT	CP30		16	6	1	4	104	1,846	2
15	GENERAL PROPERTY	K939		2	1	4	0	60	232	0
16	DEMAND COMPONENT	DK939		0	0	4	0	41	9	0
17	CUSTOMER COMPONENT	CK939		2	1	0	0	19	223	0
18	TOTAL SECT 263A & REPAIR ALLOW			18	7	36	4	506	2,155	2
19	DEMAND COMPONENT			0	0	35	0	383	86	0
20	CUSTOMER COMPONENT			18	7	1	4	123	2,069	2
21	TOTAL ACCUM DEFERRED INC TAX		DFT	145	54	287	34	4,016	17,152	15
22	DEMAND COMPONENT		DFTD	0	0	277	0	3,051	686	0
23	CUSTOMER COMPONENT		DFTC	145	54	10	34	965	16,466	15
24	CUSTOMER ADVANCES	AC RCW7	CA00	0	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD RCW6	DA00	0	0	0	0	168	19	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS		PLDED	145	54	287	34	4,184	17,171	15
27	DEMAND COMPONENT		PLDEDD	0	0	277	0	3,051	686	0
28	CUSTOMER COMPONENT		PLDEDC	145	54	10	34	1,133	16,485	15

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ADDITIVE ADJUSTMENTS												
PLANT HELD FOR FUTURE USE												
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0	
2	DISTRIBUTION PLANT	QF30	P30	PF30	2,002	1,290	38	180	299	73	4	3
3	DEMAND COMPONENT		DP30	PF30D	946	489	26	74	263	69	4	0
4	CUSTOMER COMPONENT		CP30	PF30C	1,056	801	12	106	36	4	0	3
5	TOTAL PLANT FUTURE USE			PF00	2,003	1,290	38	180	299	73	4	3
6	DEMAND COMPONENT			PF00D	946	489	26	74	263	69	4	0
7	CUSTOMER COMPONENT			PF00C	1,057	801	12	106	36	4	0	3
8	TOTAL ADDITIVE ADJUSTMENTS			PLADD	2,003	1,290	38	180	299	73	4	3
9	DEMAND COMPONENT			PLADD	946	489	26	74	263	69	4	0
10	CUSTOMER COMPONENT			PLADD	1,057	801	12	106	36	4	0	3
11	NET ORIG COST RATE BASE			NOP	1,880,572	1,228,835	36,060	166,930	277,435	70,412	3,557	3,182
12	DEMAND COMPONENT			NOPD	880,609	453,995	24,301	68,487	244,763	66,094	3,421	0
13	CUSTOMER COMPONENT			NOPC	999,963	774,840	11,759	98,443	32,672	4,318	136	3,182
WORKING CAPITAL												
PLANT MATERIALS & SUPPLIES												
14	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	23,883	15,380	452	2,139	3,568	874	45	35
15	DEMAND COMPONENT		DAT2	W14D	11,280	5,825	312	879	3,141	823	43	0
16	CUSTOMER COMPONENT		CAT2	W14C	12,603	9,555	140	1,260	427	51	2	35
17	TOTAL PLANT MAT & SUPPLIES			W20T	23,883	15,380	452	2,139	3,568	874	45	35
18	DEMAND COMPONENT			WCDD	11,280	5,825	312	879	3,141	823	43	0
19	CUSTOMER COMPONENT			WCDC	12,603	9,555	140	1,260	427	51	2	35
WORKING CASH												
20	WORKING CASH O & M	CASH	WCAP	WCA	9,472	6,613	157	790	1,121	290	14	12
21	DEMAND COMPONENT		DWCAP	WCAD	3,287	1,689	90	255	910	257	13	0
22	CUSTOMER COMPONENT		CWCAP	WCAC	6,185	4,924	67	535	211	33	1	12

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
ADDITIVE ADJUSTMENTS											
PLANT HELD FOR FUTURE USE											
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	1	0	1	0	21	93	0
3	DEMAND COMPONENT		DP30	PF30D	0	0	1	0	16	4	0
4	CUSTOMER COMPONENT		CP30	PF30C	1	0	0	0	5	89	0
5	TOTAL PLANT FUTURE USE			PF00	1	0	1	0	21	93	0
6	DEMAND COMPONENT			PF00D	0	0	1	0	16	4	0
7	CUSTOMER COMPONENT			PF00C	1	0	0	0	5	89	0
8	TOTAL ADDITIVE ADJUSTMENTS			PLADD	1	0	1	0	21	93	0
9	DEMAND COMPONENT			PLADD	0	0	1	0	16	4	0
10	CUSTOMER COMPONENT			PLADD	1	0	0	0	5	89	0
11	NET ORIG COST RATE BASE			NOP	851	306	817	196	20,272	71,623	100
12	DEMAND COMPONENT			NOPD	0	0	761	0	15,278	3,510	0
13	CUSTOMER COMPONENT			NOPC	851	306	56	196	4,994	68,113	100
WORKING CAPITAL											
PLANT MATERIALS & SUPPLIES											
14	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	9	3	19	2	256	1,101	1
15	DEMAND COMPONENT		DAT2	W14D	0	0	18	0	196	44	0
16	CUSTOMER COMPONENT		CAT2	W14C	9	3	1	2	60	1,057	1
17	TOTAL PLANT MAT & SUPPLIES			W20T	9	3	19	2	256	1,101	1
18	DEMAND COMPONENT			WCDD	0	0	18	0	196	44	0
19	CUSTOMER COMPONENT			WCDC	9	3	1	2	60	1,057	1
WORKING CASH											
20	WORKING CASH O & M	CASH	WCAP	WCA	3	1	2	1	82	385	0
21	DEMAND COMPONENT		DWCAP	WCAD	0	0	2	0	57	13	0
22	CUSTOMER COMPONENT		CWCAP	WCAC	3	1	0	1	25	372	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	WORKING CAPITAL CONTINUED											
	WORKING CASH CONTINUED											
	PREPAYMENTS											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	3	3	0	0	0	0	0	0
2	DEMAND COMPONENT		DAT2	WCPIDD	1	1	0	0	0	0	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	2	2	0	0	0	0	0	0
4	POSTAGE	MCPO	K939	WCPO	33	23	0	3	4	1	0	0
5	DEMAND COMPONENT		DK939	WCPOD	11	6	0	1	3	1	0	0
6	CUSTOMER COMPONENT		CK939	WCPOC	22	17	0	2	1	0	0	0
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	2,398	1,640	40	223	281	68	3	5
8	DEMAND COMPONENT		DP01	WCPRED	804	415	22	63	224	60	3	0
9	CUSTOMER COMPONENT		CP01	WCPREC	1,594	1,225	18	160	57	8	0	5
10	MISCELLANEOUS	MCPM	K939	WCPM	2	2	0	0	0	0	0	0
11	DEMAND COMPONENT		DK939	WCPMD	1	1	0	0	0	0	0	0
12	CUSTOMER COMPONENT		CK939	WCPMC	1	1	0	0	0	0	0	0
13	TOTAL PREPAYMENTS			WCPT	2,436	1,668	40	226	285	69	3	5
14	DEMAND COMPONENT			WCPTD	817	423	22	64	227	61	3	0
15	CUSTOMER COMPONENT			WCPTC	1,619	1,245	18	162	58	8	0	5
16	ACCRUED TAXES	MCT	NOP	WCT	13,637	8,910	261	1,211	2,012	510	26	23
17	DEMAND COMPONENT		TNOPD	WCTD	6,386	3,292	176	497	1,775	479	25	0
18	CUSTOMER COMPONENT		TNOPC	WCTC	7,251	5,618	85	714	237	31	1	23
19	SUBTOTAL WORKING CAPITAL			SUBWC	49,428	32,571	910	4,366	6,986	1,743	88	75
20	DEMAND COMPONENT			SUBWCD	21,770	11,229	600	1,695	6,053	1,620	84	0
21	CUSTOMER COMPONENT			SUBWCC	27,658	21,342	310	2,671	933	123	4	75
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS											
22	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(5,123)	(3,349)	(98)	(454)	(755)	(192)	(9)	(9)
23	DEMAND COMPONENT		DRBX	EASD	(2,395)	(1,235)	(66)	(186)	(666)	(180)	(9)	0
24	CUSTOMER COMPONENT		CRBX	EASC	(2,728)	(2,114)	(32)	(268)	(89)	(12)	0	(9)
25	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	7	5	0	0	1	0	0	0
26	DEMAND COMPONENT		DRBX	FASD	3	2	0	0	1	0	0	0
27	CUSTOMER COMPONENT		CRBX	FASC	4	3	0	0	0	0	0	0
28	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(5,116)	(3,344)	(98)	(454)	(754)	(192)	(9)	(9)
29	TOTAL WORKING CASH			CWC	20,429	13,847	360	1,773	2,664	677	34	31
30	DEMAND COMPONENT			CWCD	8,098	4,171	222	630	2,247	617	32	0
31	CUSTOMER COMPONENT			CWCC	12,331	9,676	138	1,143	417	60	2	31
32	TOTAL WORKING CAPITAL			W00	44,312	29,227	812	3,912	6,232	1,551	79	66
33	DEMAND COMPONENT			W00D	19,378	9,996	534	1,509	5,388	1,440	75	0
34	CUSTOMER COMPONENT			W00C	24,934	19,231	278	2,403	844	111	4	66
35	TOTAL RATE BASE			RBX	1,924,884	1,258,062	36,872	170,842	283,667	71,963	3,636	3,248
36	DEMAND COMPONENT			RBXD	899,987	463,991	24,835	69,996	250,151	67,534	3,496	0
37	CUSTOMER COMPONENT			RBXC	1,024,897	794,071	12,037	100,846	33,516	4,429	140	3,248

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SUAL	L5-S	
	WORKING CAPITAL CONTINUED											
	WORKING CASH CONTINUED											
	PREPAYMENTS											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	0	0	0	0	0	0	0	
2	DEMAND COMPONENT		DAT2	WCPIDD	0	0	0	0	0	0	0	
3	CUSTOMER COMPONENT		CAT2	WCPIDC	0	0	0	0	0	0	0	
4	POSTAGE	MCPO	K939	WCPO	0	0	0	0	0	1	0	
5	DEMAND COMPONENT		DK939	WCPOD	0	0	0	0	0	0	0	
6	CUSTOMER COMPONENT		CK939	WCPOC	0	0	0	0	0	1	0	
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1	0	1	0	22	113	0	
8	DEMAND COMPONENT		DP01	WCPRED	0	0	1	0	14	3	0	
9	CUSTOMER COMPONENT		CP01	WCPREC	1	0	0	0	8	110	0	
10	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0	
11	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0	
12	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0	
13	TOTAL PREPAYMENTS			WCPT	1	0	1	0	22	114	0	
14	DEMAND COMPONENT			WCPTD	0	0	1	0	14	3	0	
15	CUSTOMER COMPONENT			WCPTC	1	0	0	0	8	111	0	
16	ACCRUED TAXES	MCT	NOP	WCT	6	2	5	1	147	519	1	
17	DEMAND COMPONENT		TNOPD	WCTD	0	0	5	0	111	25	0	
18	CUSTOMER COMPONENT		TNOPC	WCTC	6	2	0	1	36	494	1	
19	SUBTOTAL WORKING CAPITAL			SUBWC	19	6	27	4	507	2,119	2	
20	DEMAND COMPONENT			SUBWCD	0	0	26	0	378	85	0	
21	CUSTOMER COMPONENT			SUBWCC	19	6	1	4	129	2,034	2	
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS											
22	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(2)	(1)	(2)	(1)	(56)	(196)	0	
23	DEMAND COMPONENT		DRBX	EASD	0	0	(2)	0	(42)	(10)	0	
24	CUSTOMER COMPONENT		CRBX	EASC	(2)	(1)	0	(1)	(14)	(186)	0	
25	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	0	0	0	0	0	0	0	
26	DEMAND COMPONENT		DRBX	FASD	0	0	0	0	0	0	0	
27	CUSTOMER COMPONENT		CRBX	FASC	0	0	0	0	0	0	0	
28	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(2)	(1)	(2)	(1)	(56)	(196)	0	
29	TOTAL WORKING CASH			CWC	8	2	6	1	195	822	1	
30	DEMAND COMPONENT			CWCD	0	0	6	0	140	31	0	
31	CUSTOMER COMPONENT			CWCC	8	2	0	1	55	791	1	
32	TOTAL WORKING CAPITAL			W00	17	5	25	3	451	1,923	2	
33	DEMAND COMPONENT			W00D	0	0	24	0	336	75	0	
34	CUSTOMER COMPONENT			W00C	17	5	1	3	115	1,848	2	
35	TOTAL RATE BASE			RBX	868	311	842	199	20,723	73,546	102	
36	DEMAND COMPONENT			RBXD	0	0	785	0	15,614	3,585	0	
37	CUSTOMER COMPONENT			RBXC	868	311	57	199	5,109	69,961	102	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE SUMMARY
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
RATE BASE										
PLANT IN SERVICE										
1	TRANSMISSION	P20	0	0	0	0	0	0	0	
2	DISTRIBUTION	P30	3,302,722	2,126,973	62,454	295,710	493,350	120,858	6,139	4,812
3	GENERAL & INTANGIBLE	P0T1	370,244	259,790	6,165	34,714	42,712	10,161	508	391
4	TOTAL-PLANT IN SERVICE	P00	3,672,966	2,386,763	68,619	330,424	536,062	131,019	6,647	5,203
DEPRECIATION RESERVE										
5	TRANSMISSION	A20	0	0	0	0	0	0	0	
6	DISTRIBUTION	A30	1,260,480	808,575	23,159	112,834	183,208	42,654	2,176	1,339
7	GENERAL PLANT	A88	120,132	84,291	2,000	11,264	13,859	3,297	165	127
8	INTANGIBLE PLANT	A95	14,829	10,405	247	1,391	1,711	407	21	16
9	TOTAL DÉPRECIATION AND AMORTIZATION RESERVE	A00	1,395,441	903,274	25,406	125,489	198,778	46,358	2,362	1,482
10	TOTAL NET PLANT IN SERVICE	P01	2,277,525	1,483,489	43,213	204,935	337,284	84,661	4,285	3,721
11	SUBTRACTIVE ADJUSTMENTS	PLDED	398,956	255,944	7,191	38,185	60,148	14,322	732	542
12	ADDITIVE ADJUSTMENTS	PLADD	2,003	1,290	38	180	299	73	4	3
13	TOTAL NET ORIG COST RATE BASE	NOP	1,880,572	1,228,835	36,060	166,930	277,435	70,412	3,557	3,182
14	WORKING CAPITAL	W00	44,312	29,227	812	3,912	6,232	1,551	79	66
15	TOTAL RATE BASE	RBX	1,924,884	1,258,062	36,872	170,842	283,667	71,963	3,636	3,248

PPL ELECTIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 RATE BASE SUMMARY
 \$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	Large Power Summary
	RATE BASE									
	PLANT IN SERVICE									
1	TRANSMISSION	P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	1,287	466	2,546	299	35,369	152,312	147	9,557
3	GENERAL & INTANGIBLE	P0T1	104	37	210	22	3,169	12,246	13	777
4	TOTAL-PLANT IN SERVICE	P00	1,391	503	2,756	321	38,538	164,558	160	10,334
	DEPRECIATION RESERVE									
5	TRANSMISSION	A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	358	130	1,576	83	12,948	71,394	41	3,527
7	GENERAL PLANT	A88	34	12	68	7	1,028	3,973	4	252
8	INTANGIBLE PLANT	A95	4	1	9	1	127	490	0	31
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	396	143	1,653	91	14,103	75,857	45	3,810
10	TOTAL NET PLANT IN SERVICE	P01	995	360	1,103	230	24,435	88,701	115	6,524
11	SUBTRACTIVE ADJUSTMENTS	PLDED	145	54	287	34	4,184	17,171	15	1,077
12	ADDITIVE ADJUSTMENTS	PLADD	1	0	1	0	21	93	0	5
13	TOTAL NET ORIG COST RATE BASE	NOP	851	306	817	196	20,272	71,623	100	5,452
14	WORKING CAPITAL	W00	17	5	25	3	451	1,923	2	118
15	TOTAL RATE BASE	RBX	868	311	842	199	20,723	73,546	102	5,570

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES											
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS											
2	PRIMARY	G28	RD20	EE28	10,274	4,846	259	731	2,613	1,542	80	0
3	SECONDARY	G29	RD30	EE29	151	85	5	13	46	0	0	0
4	TOTAL SUBSTATIONS			EESS	10,425	4,931	264	744	2,659	1,542	80	0
	OVERHEAD LINES											
5	PRIMARY	G32	RD20	EE32	21,414	10,100	541	1,524	5,445	3,214	166	0
	SECONDARY											
6	DEMAND COMPONENT	G33D	RD30	EE33D	20,011	11,208	600	1,691	6,043	0	0	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	26,067	22,533	263	2,759	423	0	0	0
8	STREET LIGHTING	G34	RK405	EE34	2,864	0	0	0	0	0	0	0
9	TOTAL OVERHEAD LINES			EEOL	70,356	43,841	1,404	5,974	11,911	3,214	166	0
	UNDERGROUND LINES											
10	PRIMARY	G36	RD20	EE36	2,481	1,170	63	177	631	372	19	0
	SECONDARY											
11	DEMAND COMPONENT	G37D	RD30	EE37D	3,898	2,183	117	329	1,177	0	0	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	8,170	7,062	82	865	133	0	0	0
13	TOTAL UNDERGROUND LINES			EEUG	14,549	10,415	262	1,371	1,941	372	19	0
	LINE TRANSFORMERS											
14	DEMAND COMPONENT	G38D	RD30	EE38D	1,092	612	33	92	330	0	0	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	1,223	1,016	12	151	39	0	0	0
16	TOTAL LINE TRANSFORMERS			EELT	2,315	1,628	45	243	369	0	0	0
	SERVICES											
17	DEMAND COMPONENT	G39D	RD30K	EE39D	1,121	631	34	95	340	0	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	3,708	3,132	36	435	94	0	0	0
19	TOTAL SERVICES			EESV	4,829	3,763	70	530	434	0	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	15,356	9,889	291	1,375	2,293	562	28	22
21	DEMAND COMPONENT		DP30	EE42D	7,252	3,745	201	565	2,019	529	27	0
22	CUSTOMER COMPONENT		CP30	EE42C	8,104	6,144	90	810	274	33	1	22
23	METERS	G43	RCW1	EE43	11,890	8,142	282	1,131	1,442	334	12	226
24	STREET LIGHTING	G46	RK405	EE46	5,025	0	0	0	0	0	0	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	7,066	5,969	69	828	179	0	0	0
26	TOTAL DISTRIBUTION			EE30	141,811	88,578	2,687	12,196	21,228	6,024	305	248
27	DEMAND COMPONENT			EE30D	67,694	34,580	1,853	5,217	18,644	5,657	292	0
28	CUSTOMER COMPONENT			EE30C	74,117	53,998	834	6,979	2,584	367	13	248

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATION & MAINTENANCE EXPENSES										
1	TRANSMISSION									
	G20	RD10	EE20	0	0	0	0	0	0	0
DISTRIBUTION										
SUBSTATIONS										
2	PRIMARY									
	G28	RD20	EE28	0	0	0	0	163	40	0
3	SECONDARY									
	G29	RD30	EE29	0	0	0	0	3	1	0
4	TOTAL SUBSTATIONS									
			EES5	0	0	0	0	166	41	0
OVERHEAD LINES										
5	PRIMARY									
	G32	RD20	EE32	0	0	0	0	340	84	0
SECONDARY										
6	DEMAND COMPONENT									
	G33D	RD30	EE33D	0	0	0	0	377	93	0
7	CUSTOMER COMPONENT									
	G33C	RC30	EE33C	0	0	0	0	63	26	0
8	STREET LIGHTING									
	G34	RK405	EE34	0	0	0	0	0	2,864	0
9	TOTAL OVERHEAD LINES									
			EEOL	0	0	0	0	780	3,067	0
UNDERGROUND LINES										
10	PRIMARY									
	G36	RD20	EE36	0	0	0	0	39	10	0
SECONDARY										
11	DEMAND COMPONENT									
	G37D	RD30	EE37D	0	0	0	0	73	18	0
12	CUSTOMER COMPONENT									
	G37C	RC30	EE37C	0	0	0	0	20	8	0
13	TOTAL UNDERGROUND LINES									
			EEUG	0	0	0	0	132	36	0
LINE TRANSFORMERS										
14	DEMAND COMPONENT									
	G38D	RD30	EE38D	0	0	0	0	21	5	0
15	CUSTOMER COMPONENT									
	G38C	RCW8	EE38C	0	0	0	0	4	1	0
16	TOTAL LINE TRANSFORMERS									
			EELT	0	0	0	0	25	6	0
SERVICES										
17	DEMAND COMPONENT									
	G39D	RD30K	EE39D	0	0	0	0	21	0	0
18	CUSTOMER COMPONENT									
	G39C	RCW9	EE39C	0	0	0	0	11	0	0
19	TOTAL SERVICES									
			EESV	0	0	0	0	32	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS									
	G42	P30	EE42	6	2	11	1	164	708	1
21	DEMAND COMPONENT									
		DP30	EE42D	0	0	11	0	126	28	0
22	CUSTOMER COMPONENT									
		CP30	EE42C	6	2	0	1	38	680	1
23	METERS									
	G43	RCW1	EE43	60	22	4	14	214	0	7
24	STREET LIGHTING									
	G46	RK405	EE46	0	0	0	0	0	5,025	0
25	CUSTOMER INSTALLATIONS									
	G47	RCW9	EE47	0	0	0	0	21	0	0
26	TOTAL DISTRIBUTION									
			EE30	66	24	15	15	1,534	8,883	8
27	DEMAND COMPONENT									
			EE30D	0	0	11	0	1,163	279	0
28	CUSTOMER COMPONENT									
			EE30C	66	24	4	15	371	8,604	8

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATION & MAINTENANCE EXPENSES CONTINUED												
CUSTOMER ACCOUNTS												
1	METER READING	G50	RCW2	EE50	3,310	2,862	33	350	54	2	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	9,293	8,600	24	390	224	20	0	21
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1,727	1,112	33	155	258	63	3	3
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	19,018	17,600	49	798	459	40	0	42
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	7,155	6,179	72	757	116	5	0	1
6	TOTAL CUSTOMER ACCTS			EE56	40,503	36,353	211	2,450	1,111	130	3	67
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		503	464	1	21	12	1	0	1
SOCIAL PROGRAMS												
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	ROTRK	EE61	3,700	3,662	38	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	ROTRK	EE63	20,880	20,666	214	0	0	0	0	0
10	TOTAL SOCIAL PROGRAMS			EE64	24,580	24,328	252	0	0	0	0	0
11	SALES	G65	DAT2	EE65	3,440	1,777	95	268	958	251	13	0
ADMINISTRATIVE & GENERAL EXPENSES												
12	PPUC REGULATORY	G70	P01	EE70	4,777	3,111	91	430	707	177	9	8
13	DEMAND COMPONENT		DP01	EE70D	2,213	1,141	61	172	615	165	9	0
14	CUSTOMER COMPONENT		CP01	EE70C	2,564	1,970	30	258	92	12	0	8
15	EMPLOYEE BENEFITS	G73	K929	EE73	28,201	19,787	470	2,644	3,253	774	39	30
16	DEMAND COMPONENT		DK929	EE73D	9,458	4,885	262	737	2,633	689	36	0
17	CUSTOMER COMPONENT		CK929	EE73C	18,743	14,902	208	1,907	620	85	3	30
18	OTHER A & G	G75	K929	EE75	96,223	67,515	1,602	9,022	11,100	2,641	133	102
19	DEMAND COMPONENT		DK929	EE75D	32,273	16,667	892	2,515	8,986	2,353	121	0
20	CUSTOMER COMPONENT		CK929	EE75C	63,950	50,845	710	6,507	2,114	288	12	102
21	TOT ADMIN & GENERAL EXPENSES			EE79	129,201	90,410	2,163	12,096	15,060	3,592	181	140
22	DEMAND COMPONENT			EE79D	43,944	22,693	1,215	3,424	12,234	3,207	166	0
23	CUSTOMER COMPONENT			EE79C	85,257	67,717	948	8,672	2,826	385	15	140
24	TOTAL OPERATION AND MAINTENANCE EXPENSES			EE80	339,535	241,446	5,408	27,010	38,357	9,997	502	455
25	DEMAND COMPONENT			EE80D	111,638	57,273	3,068	8,641	30,878	8,864	458	0
26	CUSTOMER COMPONENT			EE80C	227,897	184,173	2,340	18,369	7,479	1,133	44	455

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATION & MAINTENANCE EXPENSES CONTINUED											
CUSTOMER ACCOUNTS											
1	METER READING	G50	RCW2	EE50	0	0	0	0	8	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	0	0	0	0	15	0	0
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1	0	1	0	18	80	0
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	0	0	0	0	30	0	0
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	0	0	0	0	17	7	0
6	TOTAL CUSTOMER ACCTS			EE56	1	0	1	0	88	87	0
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		0	0	0	0	1	0	0
SOCIAL PROGRAMS											
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	ROTRK	EE61	0	0	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	ROTRK	EE63	0	0	0	0	0	0	0
10	TOTAL SOCIAL PROGRAMS			EE64	0	0	0	0	0	0	0
11	SALES	G65	DAT2	EE65	0	0	5	0	60	13	0
ADMINISTRATIVE & GENERAL EXPENSES											
12	PPUC REGULATORY	G70	P01	EE70	2	1	2	0	51	186	0
13	DEMAND COMPONENT		DP01	EE70D	0	0	2	0	38	9	0
14	CUSTOMER COMPONENT		CP01	EE70C	2	1	0	0	13	177	0
15	EMPLOYEE BENEFITS	G73	K929	EE73	8	3	16	2	241	933	1
16	DEMAND COMPONENT		DK929	EE73D	0	0	15	0	164	37	0
17	CUSTOMER COMPONENT		CK929	EE73C	8	3	1	2	77	896	1
18	OTHER A & G	G75	K929	EE75	27	10	55	6	825	3,184	3
19	DEMAND COMPONENT		DK929	EE75D	0	0	51	0	561	127	0
20	CUSTOMER COMPONENT		CK929	EE75C	27	10	4	6	264	3,057	3
21	TOT ADMIN & GENERAL EXPENSES			EE79	37	14	73	8	1,117	4,303	4
22	DEMAND COMPONENT			EE79D	0	0	68	0	763	173	0
23	CUSTOMER COMPONENT			EE79C	37	14	5	8	354	4,130	4
24	TOTAL OPERATION AND MAINTENANCE EXPENSES			EE80	104	38	94	23	2,799	13,286	12
25	DEMAND COMPONENT			EE80D	0	0	79	0	1,926	452	0
26	CUSTOMER COMPONENT			EE80C	104	38	15	23	873	12,834	12

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATION & MAINTENANCE EXPENSES CONTINUED												
PROFORMA ADJUSTMENTS TO O & M EXPENSES												
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(1,786)	(1,253)	(30)	(168)	(206)	(49)	(2)	(2)
2	DEMAND COMPONENT		DK929	EE81D	(599)	(309)	(17)	(47)	(167)	(44)	(2)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1,187)	(944)	(13)	(121)	(39)	(5)	0	(2)
4	RATE CASE EXPENSES	G82	K929	EE82	700	491	11	65	80	19	1	1
5	DEMAND COMPONENT		DK929	EE82D	235	121	6	18	65	17	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	465	370	5	47	15	2	0	1
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	796	362	2	176	212	33	2	0
8	ICE STORM DEFERRAL				1,611	1,161	32	154	244	0	0	0
9	DEMAND COMPONENT		RD30		761	426	23	64	230	0	0	0
10	CUSTOMER COMPONENT		RC30		850	735	9	90	14	0	0	0
11	STORM INSURANCE				2,441	1,759	48	233	369	0	0	0
12	DEMAND COMPONENT		RD30		1,153	646	35	97	348	0	0	0
13	CUSTOMER COMPONENT		RC30		1,288	1,113	13	136	21	0	0	0
SOCIAL PROGRAMS												
14	ENERGY EFFICIENCY PROGRAMS		REER		2,688	2,271	24	393	0	0	0	0
15	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS		RC10		1,250	1,080	13	132	20	1	0	0
16	ON TRACK / WRAP PROGRAMS		ROTRK		1,670	1,653	17	0	0	0	0	0
17	TOTAL SOCIAL PROGRAMS				5,608	5,004	54	525	20	1	0	0
18	TOTAL PROFORMA ADJUSTMENTS			EE99	9,370	7,524	117	985	719	4	1	(1)
19	DEMAND COMPONENT			EE99D	1,550	884	47	132	476	(27)	(1)	0
20	CUSTOMER COMPONENT			EE99C	7,820	6,640	70	853	243	31	2	(1)
21	ADJUSTED OPER & MAINT EXPENSES			EE00	348,905	248,970	5,525	27,995	39,076	10,001	503	454
22	DEMAND COMPONENT			EE00D	113,188	58,157	3,115	8,773	31,354	8,837	457	0
23	CUSTOMER COMPONENT			EE00C	235,717	190,813	2,410	19,222	7,722	1,164	46	454

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
OPERATION & MAINTENANCE EXPENSES CONTINUED											
PROFORMA ADJUSTMENTS TO O & M EXPENSES											
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	0	0	(1)	0	(15)	(59)	0
2	DEMAND COMPONENT		DK929	EE81D	0	0	(1)	0	(10)	(2)	0
3	CUSTOMER COMPONENT		CK929	EE81C	0	0	0	0	(5)	(57)	0
4	RATE CASE EXPENSES	G82	K929	EE82	0	0	0	0	6	23	0
5	DEMAND COMPONENT		DK929	EE82D	0	0	0	0	4	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	0	0	0	0	2	22	0
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	0	0	0	0	8	1	0
8	ICE STORM DEFERRAL				0	0	0	0	16	5	0
9	DEMAND COMPONENT		RD30		0	0	0	0	14	4	0
10	CUSTOMER COMPONENT		RC30		0	0	0	0	2	1	0
11	STORM INSURANCE				0	0	0	0	25	6	0
12	DEMAND COMPONENT		RD30		0	0	0	0	22	5	0
13	CUSTOMER COMPONENT		RC30		0	0	0	0	3	1	0
SOCIAL PROGRAMS											
14	ENERGY EFFICIENCY PROGRAMS		REER		0	0	0	0	0	0	0
15	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS		RC10		0	0	0	0	3	1	0
16	ON TRACK / WRAP PROGRAMS		ROTRK		0	0	0	0	0	0	0
17	TOTAL SOCIAL PROGRAMS				0	0	0	0	3	1	0
18	TOTAL PROFORMA ADJUSTMENTS			EE99	0	0	(1)	0	43	(23)	0
19	DEMAND COMPONENT			EE99D	0	0	(1)	0	30	8	0
20	CUSTOMER COMPONENT			EE99C	0	0	0	0	13	(31)	0
21	ADJUSTED OPER & MAINT EXPENSES			EE00	104	38	93	23	2,842	13,263	12
22	DEMAND COMPONENT			EE00D	0	0	78	0	1,956	460	0
23	CUSTOMER COMPONENT			EE00C	104	38	15	23	886	12,803	12

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES

Line No.	\$1,000											
	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	DEPRECIATION EXPENSE											
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS											
2	DIRECTLY ASSIGNED SUBS		RK407		42	0	0	0	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	4,999	2,358	126	356	1,271	750	39	0
4	SECONDARY	GD29	RD30	ED29	71	40	2	6	21	0	0	0
5	TOTAL SUBSTATIONS			EOSS	5,112	2,398	128	362	1,292	750	39	0
	OVERHEAD LINES											
6	PRIMARY	GD32	RD20	ED32	9,680	4,566	244	689	2,462	1,453	75	0
	SECONDARY											
7	DEMAND COMPONENT	GD33D	RD30	ED33D	8,706	4,876	261	736	2,629	0	0	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	11,763	10,168	119	1,245	191	0	0	0
9	STREET LIGHTING	GD34	RK405	ED34	1,480	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			EDOL	31,629	19,610	624	2,670	5,282	1,453	75	0
	UNDERGROUND LINES											
11	PRIMARY	GD36	RD20	ED36	1,661	783	42	118	422	249	13	0
	SECONDARY											
12	DEMAND COMPONENT	GD37D	RD30	ED37D	2,610	1,462	78	221	788	0	0	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	5,469	4,727	55	579	89	0	0	0
14	TOTAL UNDERGROUND LINES			EDUG	9,740	6,972	175	918	1,299	249	13	0
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	GD38D	RD30	ED38D	4,403	2,466	132	372	1,330	0	0	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	4,930	4,095	47	610	157	0	0	0
17	TOTAL LINE TRANSFORMERS			EDLT	9,333	6,561	179	982	1,487	0	0	0
	SERVICES											
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	2,592	1,458	78	220	786	0	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	8,571	7,240	83	1,004	217	0	0	0
20	TOTAL SERVICES			EDSV	11,163	8,698	161	1,224	1,003	0	0	0
21	METERS	GD43	RCW1	ED43	14,793	10,130	351	1,407	1,795	415	15	281
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	228	0	0	0	0	0	0	0
23	STREET LIGHTING	GD46	RK405	ED46	2,154	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION			ED30	84,152	54,369	1,618	7,563	12,158	2,867	142	281
25	DEMAND COMPONENT			ED30D	34,764	18,009	963	2,718	9,709	2,452	127	0
26	CUSTOMER COMPONENT			ED30C	49,388	36,360	655	4,845	2,449	415	15	281
27	GENERAL	GD88	K939	ED88	8,983	6,303	149	842	1,036	247	12	9
28	DEMAND COMPONENT		DK939	ED88D	3,013	1,556	83	235	839	220	11	0
29	CUSTOMER COMPONENT		CK939	ED88C	5,970	4,747	66	607	197	27	1	9
30	INTANGIBLE	GD95	K939	ED95	3,750	2,631	63	352	432	103	5	4
31	DEMAND COMPONENT		DK939	ED95D	1,258	650	35	98	350	92	5	0
32	CUSTOMER COMPONENT		CK939	ED95C	2,492	1,981	28	254	82	11	0	4
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE											
33	DEMAND COMPONENT			ED00	96,885	63,305	1,830	8,757	13,626	3,217	159	294
34	DEMAND COMPONENT			ED00D	39,035	20,217	1,081	3,051	10,898	2,764	143	0
35	CUSTOMER COMPONENT			ED00C	57,850	43,088	749	5,706	2,728	453	16	294
	ADJUSTMENT TO DEPRECIATION EXPENSE											
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	(972)	(632)	(19)	(88)	(136)	(33)	(1)	(3)
37	DEMAND COMPONENT		RED00D	ED99AD	(392)	(203)	(11)	(31)	(109)	(28)	(1)	0
38	CUSTOMER COMPONENT		RED00C	ED99AC	(580)	(432)	(8)	(57)	(27)	(5)	0	(3)
39	TOTAL ADJUSTMENTS			ED99	(972)	(632)	(19)	(88)	(136)	(33)	(1)	(3)
40	DEMAND COMPONENT			ED99D	(392)	(203)	(11)	(31)	(109)	(28)	(1)	0
41	CUSTOMER COMPONENT			ED99C	(580)	(432)	(8)	(57)	(27)	(5)	0	(3)
	TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE											
42	DEMAND COMPONENT			ED00A	95,913	62,673	1,811	8,669	13,490	3,184	158	291
43	DEMAND COMPONENT			ED00AD	38,643	20,015	1,070	3,020	10,789	2,736	142	0
44	CUSTOMER COMPONENT			ED00AC	57,270	42,658	741	5,649	2,701	448	16	291

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEPRECIATION EXPENSE										
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS										
2	DIRECTLY ASSIGNED SUBS		RK407		0	0	42	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	0	0	0	0	79	19	0
4	SECONDARY	GD29	RD30	ED29	0	0	0	0	1	0	0
5	TOTAL SUBSTATIONS			EDSS	0	0	42	0	80	19	0
	OVERHEAD LINES										
6	PRIMARY	GD32	RD20	ED32	0	0	0	0	154	38	0
	SECONDARY										
7	DEMAND COMPONENT	GD33D	RD30	ED33D	0	0	0	0	164	40	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	0	0	0	0	29	12	0
9	STREET LIGHTING	GD34	RK405	ED34	0	0	0	0	0	1,480	0
10	TOTAL OVERHEAD LINES			EDOL	0	0	0	0	347	1,570	0
	UNDERGROUND LINES										
11	PRIMARY	GD36	RD20	ED36	0	0	0	0	26	6	0
	SECONDARY										
12	DEMAND COMPONENT	GD37D	RD30	ED37D	0	0	0	0	49	12	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	0	0	0	0	13	6	0
14	TOTAL UNDERGROUND LINES			EDUG	0	0	0	0	88	24	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	GD38D	RD30	ED38D	0	0	0	0	83	20	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	0	0	0	0	17	5	0
17	TOTAL LINE TRANSFORMERS			EDLT	0	0	0	0	100	25	0
	SERVICES										
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	0	0	0	0	49	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	0	0	0	0	26	0	0
20	TOTAL SERVICES			EDSV	0	0	0	0	75	0	0
21	METERS	GD43	RCW1	ED43	75	27	5	17	266	0	9
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	0	0	0	0	0	228	0
23	STREET LIGHTING	GD46	RK405	ED46	0	0	0	0	0	2,154	0
24	TOTAL DISTRIBUTION			ED30	75	27	47	17	956	4,020	9
25	DEMAND COMPONENT			ED30D	0	0	42	0	605	135	0
26	CUSTOMER COMPONENT			ED30C	75	27	5	17	351	3,885	9
27	GENERAL	GD88	K939	ED88	3	1	5	1	77	297	0
28	DEMAND COMPONENT		DK939	ED88D	0	0	5	0	52	12	0
29	CUSTOMER COMPONENT		CK939	ED88C	3	1	0	1	25	285	0
30	INTANGIBLE	GD95	K939	ED95	1	0	2	0	32	124	0
31	DEMAND COMPONENT		DK939	ED95D	0	0	2	0	22	5	0
32	CUSTOMER COMPONENT		CK939	ED95C	1	0	0	0	10	119	0
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
33	AMORTIZATION EXPENSE			ED00	79	28	54	18	1,065	4,441	9
34	DEMAND COMPONENT			ED00D	0	0	49	0	679	152	0
35	CUSTOMER COMPONENT			ED00C	79	28	5	18	386	4,289	9
	ADJUSTMENT TO DEPRECIATION EXPENSE										
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	(1)	0	0	0	(11)	(45)	0
37	DEMAND COMPONENT		RED00D	ED99AD	0	0	0	0	(7)	(2)	0
38	CUSTOMER COMPONENT		RED00C	ED99AC	(1)	0	0	0	(4)	(43)	0
39	TOTAL ADJUSTMENTS			ED99	(1)	0	0	0	(11)	(45)	0
40	DEMAND COMPONENT			ED99D	0	0	0	0	(7)	(2)	0
41	CUSTOMER COMPONENT			ED99C	(1)	0	0	0	(4)	(43)	0
	TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE										
42	AMORTIZATION EXPENSE			ED00A	78	28	54	18	1,054	4,396	9
43	DEMAND COMPONENT			ED00AD	0	0	49	0	672	150	0
44	CUSTOMER COMPONENT			ED00AC	78	28	5	18	382	4,246	9

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES

Line No.	Input	Alloc	Output	\$1,000								
				Pa	Jurisdiction	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
TAXES												
TAXES OTHER THAN INCOME,												
EXCLUDING GROSS RECEIPTS												
1	CAPITAL STOCK	GT1	P01	ET1	3,087	2,010	58	278	456	115	6	5
2	DEMAND COMPONENT		DP01	ET1D	1,430	737	39	111	398	107	6	0
3	CUSTOMER COMPONENT		CP01	ET1C	1,657	1,273	19	167	60	8	0	5
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	(247)	(161)	(5)	(22)	(37)	(10)	0	0
5	DEMAND COMPONENT		DP01	ET1AD	(114)	(59)	(3)	(9)	(32)	(9)	0	0
6	CUSTOMER COMPONENT		CP01	ET1AC	(133)	(102)	(2)	(13)	(5)	(1)	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	3,833	2,497	73	345	568	143	7	6
8	DEMAND COMPONENT		DP01	ET3D	1,776	916	49	138	494	133	7	0
9	CUSTOMER COMPONENT		CP01	ET3C	2,057	1,581	24	207	74	10	0	6
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	(109)	(71)	(2)	(10)	(16)	(4)	0	0
11	DEMAND COMPONENT		DP01	ET3AD	(51)	(26)	(1)	(4)	(14)	(4)	0	0
12	CUSTOMER COMPONENT		CP01	ET3AC	(58)	(45)	(1)	(6)	(2)	0	0	0
13	OTHER TAXES	GT6	P01	ET6	(438)	(286)	(9)	(40)	(64)	(16)	(1)	(1)
14	DEMAND COMPONENT		DP01	ET6D	(203)	(105)	(6)	(16)	(56)	(15)	(1)	0
15	CUSTOMER COMPONENT		CP01	ET6C	(235)	(181)	(3)	(24)	(8)	(1)	0	(1)
16	PAYROLL TAXES	GP01	K939	EP01	6,022	4,229	100	564	694	165	9	6
17	DEMAND COMPONENT		DK939	EP01D	2,020	1,043	56	157	562	147	8	0
18	CUSTOMER COMPONENT		CK939	EP01C	4,002	3,182	44	407	132	18	1	6
19	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	(107)	(75)	(2)	(10)	(12)	(3)	0	0
20	DEMAND COMPONENT		DK939	EP01AD	(36)	(19)	(1)	(3)	(10)	(3)	0	0
21	CUSTOMER COMPONENT		CK939	EP01AC	(71)	(56)	(1)	(7)	(2)	0	0	0
TOTAL TAXES OTHER THAN INCOME												
22	EXCLUDING GROSS RECEIPTS			ET01	12,041	8,139	213	1,105	1,591	390	21	16
23	DEMAND COMPONENT			ET01D	4,822	2,487	133	374	1,342	356	20	0
24	CUSTOMER COMPONENT			ET01C	7,219	5,652	80	731	249	34	1	16
25	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	214	139	4	20	32	8	0	0
26	DEMAND COMPONENT		DP01	ET1PD	99	51	3	8	28	7	0	0
27	CUSTOMER COMPONENT		CP01	ET1PC	115	88	1	12	4	1	0	0
28	TOTAL AT PROPOSED RATES			ET01P	12,255	8,278	217	1,125	1,623	398	21	16
29	DEMAND COMPONENT			ET01PD	4,921	2,538	136	382	1,370	363	20	0
30	CUSTOMER COMPONENT			ET01PC	7,334	5,740	81	743	253	35	1	16
31	INVESTMENT TAX CREDIT AMORT	ITDA92	P30	TXA92	(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
32	DEMAND COMPONENT		DP30	TXA92D	(785)	(405)	(22)	(61)	(219)	(57)	(3)	0
33	CUSTOMER COMPONENT		CP30	TXA92C	(928)	(704)	(10)	(93)	(31)	(4)	0	(3)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SU/AL	L5-S
TAXES										
TAXES OTHER THAN INCOME,										
EXCLUDING GROSS RECEIPTS										
1	CAPITAL STOCK	GT1	P01 ET1	1	0	1	0	33	121	0
2	DEMAND COMPONENT		DP01 ET1D	0	0	1	0	25	6	0
3	CUSTOMER COMPONENT		CP01 ET1C	1	0	0	0	8	115	0
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01 ET1A	0	0	0	0	(3)	(9)	0
5	DEMAND COMPONENT		DP01 ET1AD	0	0	0	0	(2)	0	0
6	CUSTOMER COMPONENT		CP01 ET1AC	0	0	0	0	(1)	(9)	0
7	PUBLIC UTILITY REALTY	GT3	P01 ET3	2	1	2	0	41	149	0
8	DEMAND COMPONENT		DP01 ET3D	0	0	2	0	31	7	0
9	CUSTOMER COMPONENT		CP01 ET3C	2	1	0	0	10	142	0
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01 ET3A	0	0	0	0	(1)	(4)	0
11	DEMAND COMPONENT		DP01 ET3AD	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01 ET3AC	0	0	0	0	0	(4)	0
13	OTHER TAXES	GT6	P01 ET6	0	0	0	0	(5)	(17)	0
14	DEMAND COMPONENT		DP01 ET6D	0	0	0	0	(4)	(1)	0
15	CUSTOMER COMPONENT		CP01 ET6C	0	0	0	0	(1)	(16)	0
16	PAYROLL TAXES	GP01	K939 EP01	2	1	3	0	51	199	0
17	DEMAND COMPONENT		DK939 EP01D	0	0	3	0	35	8	0
18	CUSTOMER COMPONENT		CK939 EP01C	2	1	0	0	16	191	0
19	PAYROLL TAXES ADJUSTMENT	GP01A	K939 EP01A	0	0	0	0	(1)	(3)	0
20	DEMAND COMPONENT		DK939 EP01AD	0	0	0	0	(1)	0	0
21	CUSTOMER COMPONENT		CK939 EP01AC	0	0	0	0	0	(3)	0
TOTAL TAXES OTHER THAN INCOME										
22	EXCLUDING GROSS RECEIPTS		ET01	5	2	6	0	115	436	0
23	DEMAND COMPONENT		ET01D	0	0	6	0	83	20	0
24	CUSTOMER COMPONENT		ET01C	5	2	0	0	32	416	0
25	CAPITAL STOCK PROPOSED ONLY	GT1P	P01 ET1P	0	0	0	0	3	8	0
26	DEMAND COMPONENT		DP01 ET1PD	0	0	0	0	2	0	0
27	CUSTOMER COMPONENT		CP01 ET1PC	0	0	0	0	1	8	0
28	TOTAL AT PROPOSED RATES		ET01P	5	2	6	0	118	444	0
29	DEMAND COMPONENT		ET01PD	0	0	6	0	85	20	0
30	CUSTOMER COMPONENT		ET01PC	5	2	0	0	33	424	0
31	INVESTMENT TAX CREDIT AMORT	ITDA92	P30 TXA92	(1)	0	(1)	0	(18)	(81)	0
32	DEMAND COMPONENT		DP30 TXA92D	0	0	(1)	0	(14)	(3)	0
33	CUSTOMER COMPONENT		CP30 TXA92C	(1)	0	0	0	(4)	(78)	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES												
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	(75)	(44)	0	(9)	(14)	(4)	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	(25)	(15)	0	(3)	(5)	(1)	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	(50)	(29)	0	(6)	(9)	(3)	0	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(4,895)	(3,152)	(93)	(438)	(731)	(180)	(9)	(7)
5	DEMAND COMPONENT		DP30	TX06D	(2,312)	(1,194)	(64)	(180)	(644)	(169)	(9)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(2,583)	(1,958)	(29)	(258)	(87)	(11)	0	(7)
7	VACATION PAY	ITD08	K939	TX08	(126)	(89)	(2)	(12)	(15)	(3)	0	0
8	DEMAND COMPONENT		DK939	TX08D	(42)	(22)	(1)	(3)	(12)	(3)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	(84)	(67)	(1)	(9)	(3)	0	0	0
10	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	(4,199)	(2,946)	(70)	(394)	(484)	(116)	(5)	(4)
11	DEMAND COMPONENT		DK939	TX25D	(1,408)	(727)	(39)	(110)	(392)	(103)	(5)	0
12	CUSTOMER COMPONENT		CK939	TX25C	(2,791)	(2,219)	(31)	(284)	(92)	(13)	0	(4)
BALANCE CARRIED FORWARD												
13	DEFERRED INCOME TAXES			TXST	(9,295)	(6,231)	(165)	(853)	(1,244)	(303)	(14)	(11)
14	DEMAND COMPONENT			TXSTD	(3,787)	(1,958)	(104)	(296)	(1,053)	(276)	(14)	0
15	CUSTOMER COMPONENT			TXSTC	(5,508)	(4,273)	(61)	(557)	(191)	(27)	0	(11)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
DEFERRED INCOME TAXES											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	(1)	(2)	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	0	(1)	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	(1)	(1)	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(2)	(1)	(4)	0	(52)	(226)	0
5	DEMAND COMPONENT		DP30	TX06D	0	0	(4)	0	(40)	(9)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(2)	(1)	0	0	(12)	(217)	0
7	VACATION PAY	ITD08	K939	TX08	0	0	0	0	(1)	(4)	0
8	DEMAND COMPONENT		DK939	TX08D	0	0	0	0	(1)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	0	0	0	0	0	(4)	0
10	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	(1)	0	(2)	0	(35)	(138)	0
11	DEMAND COMPONENT		DK939	TX25D	0	0	(2)	0	(24)	(5)	0
12	CUSTOMER COMPONENT		CK939	TX25C	(1)	0	0	0	(11)	(133)	0
BALANCE CARRIED FORWARD											
13	DEFERRED INCOME TAXES			TXST	(3)	(1)	(6)	0	(89)	(370)	0
14	DEMAND COMPONENT			TXSTD	0	0	(6)	0	(65)	(15)	0
15	CUSTOMER COMPONENT			TXSTC	(3)	(1)	0	0	(24)	(355)	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES CONTINUED												
1	BALANCE BROUGHT FORWARD				(9,295)	(6,231)	(165)	(853)	(1,244)	(303)	(14)	(11)
2	DEMAND COMPONENT				(3,787)	(1,958)	(104)	(296)	(1,053)	(276)	(14)	-
3	CUSTOMER COMPONENT				(5,508)	(4,273)	(61)	(557)	(191)	(27)	-	(11)
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(3,705)	(2,600)	(61)	(348)	(427)	(102)	(5)	(4)
5	DEMAND COMPONENT		DK939	TX24D	(1,243)	(642)	(34)	(97)	(346)	(91)	(5)	0
6	CUSTOMER COMPONENT		CK939	TX24C	(2,462)	(1,958)	(27)	(251)	(81)	(11)	0	(4)
7	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	137	93	2	13	16	3	0	0
8	DEMAND COMPONENT		DP00	TX30D	46	24	1	4	13	3	0	0
9	CUSTOMER COMPONENT		CP00	TX30C	91	69	1	9	3	0	0	0
10	CLEARING ACCOUNTS	ITD39	K939	TX39	(170)	(119)	(3)	(15)	(20)	(5)	0	0
11	DEMAND COMPONENT		DK939	TX39D	(57)	(29)	(2)	(4)	(16)	(4)	0	0
12	CUSTOMER COMPONENT		CK939	TX39C	(113)	(90)	(1)	(11)	(4)	(1)	0	0
BALANCE CARRIED FORWARD												
13	DEFERRED INCOME TAXES			TXST	(13,033)	(8,857)	(227)	(1,203)	(1,675)	(407)	(19)	(15)
14	DEMAND COMPONENT			TXSTD	(5,041)	(2,605)	(139)	(393)	(1,402)	(368)	(19)	0
15	CUSTOMER COMPONENT			TXSTC	(7,992)	(6,252)	(88)	(810)	(273)	(39)	0	(15)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
DEFERRED INCOME TAXES											
CONTINUED											
1	BALANCE BROUGHT FORWARD			(3)	(1)	(6)	-	(89)	(370)	-	
2	DEMAND COMPONENT			-	-	(6)	-	(65)	(15)	-	
3	CUSTOMER COMPONENT			(3)	(1)	-	-	(24)	(355)	-	
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(1)	0	(2)	0	(32)	(123)	0
5	DEMAND COMPONENT		DK939	TX24D	0	0	(2)	0	(22)	(5)	0
6	CUSTOMER COMPONENT		CK939	TX24C	(1)	0	0	0	(10)	(118)	0
7	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	0	0	0	0	1	7	0
8	DEMAND COMPONENT		DP00	TX30D	0	0	0	0	1	0	0
9	CUSTOMER COMPONENT		CP00	TX30C	0	0	0	0	0	7	0
10	CLEARING ACCOUNTS	ITD39	K939	TX39	0	0	0	0	(1)	(5)	0
11	DEMAND COMPONENT		DK939	TX39D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CK939	TX39C	0	0	0	0	0	(5)	0
BALANCE CARRIED FORWARD											
13	DEFERRED INCOME TAXES			(4)	(1)	(8)	0	(121)	(491)	0	
14	DEMAND COMPONENT			0	0	(8)	0	(87)	(20)	0	
15	CUSTOMER COMPONENT			(4)	(1)	0	0	(34)	(471)	0	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdic Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES												
CONTINUED												
1	BALANCE BROUGHT FORWARD		TXST	(13,033)	(8,857)	(227)	(1,203)	(1,675)	(407)	(19)	(15)	
2	DEMAND COMPONENT			(5,041)	(2,605)	(139)	(393)	(1,402)	(368)	(19)	-	
3	CUSTOMER COMPONENT			(7,992)	(6,252)	(88)	(810)	(273)	(39)	-	(15)	
ACRS AND MACRS												
4	DISTRIBUTION PROPERTY	ITD46F	P30	TX46F	16,778	10,805	317	1,502	2,506	614	31	24
5	DEMAND COMPONENT		DP30	TX46FD	7,924	4,092	219	617	2,206	578	30	0
6	CUSTOMER COMPONENT		CP30	TX46FC	8,854	6,713	98	885	300	36	1	24
7	GENERAL PROPERTY	ITD46G	K939	TX46G	115	80	2	11	14	3	0	0
8	DEMAND COMPONENT		DK939	TX46GD	39	20	1	3	11	3	0	0
9	CUSTOMER COMPONENT		CK939	TX46GC	76	60	1	8	3	0	0	0
10	TOTAL ACRS AND MACRS			TX46T	16,893	10,885	319	1,513	2,520	617	31	24
11	DEMAND COMPONENT			TX46TD	7,963	4,112	220	620	2,217	581	30	0
12	CUSTOMER COMPONENT			TX46TC	8,930	6,773	99	893	303	36	1	24
BALANCE CARRIED FORWARD												
13	DEFERRED INCOME TAXES		TXTA	3,860	2,028	92	310	845	210	12	9	
14	DEMAND COMPONENT		TXAD	2,922	1,507	81	227	815	213	11	0	
15	CUSTOMER COMPONENT		TXAC	938	521	11	83	30	(3)	1	9	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEFERRED INCOME TAXES										
CONTINUED										
1	BALANCE BROUGHT FORWARD		TXST	(4)	(1)	(8)	-	(121)	(491)	-
2	DEMAND COMPONENT			-	-	(8)	-	(87)	(20)	-
3	CUSTOMER COMPONENT			(4)	(1)	-	-	(34)	(471)	-
ACRS AND MACRS										
4	DISTRIBUTION PROPERTY	ITD46F P30	TX46F	7	2	13	2	180	774	1
5	DEMAND COMPONENT	DP30	TX46FD	0	0	13	0	138	31	0
6	CUSTOMER COMPONENT	CP30	TX46FC	7	2	0	2	42	743	1
7	GENERAL PROPERTY	ITD46G K939	TX46G	0	0	0	0	1	4	0
8	DEMAND COMPONENT	DK939	TX46GD	0	0	0	0	1	0	0
9	CUSTOMER COMPONENT	CK939	TX46GC	0	0	0	0	0	4	0
10	TOTAL ACRS AND MACRS		TX46T	7	2	13	2	181	778	1
11	DEMAND COMPONENT		TX46TD	0	0	13	0	139	31	0
12	CUSTOMER COMPONENT		TX46TC	7	2	0	2	42	747	1
BALANCE CARRIED FORWARD										
13	DEFERRED INCOME TAXES		TXTA	3	1	5	2	60	287	1
14	DEMAND COMPONENT		TXTAD	0	0	5	0	52	11	0
15	CUSTOMER COMPONENT		TXTAC	3	1	0	2	8	276	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEFERRED INCOME TAXES											
CONTINUED											
1			TXST	3,860	2,028	92	310	845	210	12	9
2				2,922	1,507	81	227	815	213	11	-
3				938	521	11	83	30	(3)	1	9
OTHER 263A & REPAIR ALLOWANCE											
4		P01		2,580	1,675	50	232	388	98	5	4
5		DP01		1,218	628	34	95	339	91	5	0
6		CP01		1,362	1,047	16	137	49	7	0	4
7		K939		(1,202)	(843)	(20)	(112)	(138)	(33)	(2)	(1)
8		DK939		(403)	(208)	(11)	(31)	(112)	(29)	(2)	0
9		CK939		(799)	(635)	(9)	(81)	(26)	(4)	0	(1)
10		P01	TX49	1,123	731	21	101	167	42	2	2
11	ITD49	DP01	TX49D	520	268	14	40	145	39	2	0
12		CP01	TX49C	603	463	7	61	22	3	0	2
13	ITD54	P00	TX54	(1,087)	(706)	(21)	(98)	(159)	(38)	(2)	(2)
14		DP00	TX54D	(498)	(257)	(14)	(39)	(139)	(36)	(2)	0
15		CP00	TX54C	(589)	(449)	(7)	(59)	(20)	(2)	0	(2)
16	ITD62	CW5	TX62	429	397	1	18	10	1	0	1
17		RCW5	TX62D	144	133	0	6	3	0	0	0
18		RCW5	TX62C	285	264	1	12	7	1	0	1
19	ITD40	K939		11,566	8,115	192	1,084	1,334	318	16	12
20		DK939		3,879	2,003	107	302	1,080	283	15	0
21		CK939		7,687	6,112	85	782	254	35	1	12
22	ITD41	K939		(388)	(272)	(7)	(36)	(45)	(10)	0	0
23		DK939		(130)	(67)	(4)	(10)	(36)	(9)	0	0
24		CK939		(258)	(205)	(3)	(26)	(9)	(1)	0	0
25		K939		24	17	0	3	3	1	0	0
26		DK939		8	4	0	1	2	1	0	0
27		CK939		16	13	0	2	1	0	0	0
28		K939		102	72	2	10	11	2	0	0
29		DK939		34	18	1	3	9	2	-	-
30		CK939		68	54	1	7	2	-	-	-
31		K939		(933)	(655)	(16)	(87)	(108)	(26)	(1)	(1)
32		DK939		(313)	(162)	(8)	(24)	(87)	(23)	(1)	-
33		CK939		(620)	(493)	(7)	(63)	(21)	(3)	-	(1)
34			TXT	16,074	10,559	294	1,425	2,308	565	30	24
35			TXTD	7,381	3,867	199	570	2,019	532	28	0
36			TXTC	8,693	6,692	95	855	289	33	2	24
37	ITD71	K939	TX71	(6,045)	(4,242)	(101)	(567)	(697)	(166)	(9)	(6)
38		DK939	TX71D	(2,027)	(1,047)	(56)	(158)	(564)	(148)	(8)	0
39		CK939	TX71C	(4,018)	(3,195)	(45)	(409)	(133)	(18)	(1)	(6)
40			TXTA	10,029	6,317	193	858	1,611	399	21	18
41			TXTAD	5,354	2,820	143	412	1,455	384	20	0
42			TXTAC	4,675	3,497	50	446	156	15	1	18

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEFERRED INCOME TAXES									
	CONTINUED									
1			TXST	3	1	5	2	60	287	1
2				-	-	5	-	52	11	-
3				3	1	-	2	8	276	1
	OTHER 263A & REPAIR ALLOWANCE									
4		P01		1	0	1	0	28	99	0
5		DP01		0	0	1	0	21	5	0
6		CP01		1	0	0	0	7	94	0
7		K939		0	0	(1)	0	(10)	(40)	0
8		DK939		0	0	(1)	0	(7)	(2)	0
9		CK939		0	0	0	0	(3)	(38)	0
10	ITD49	P01	TX49	0	0	1	0	12	44	0
11		DP01	TX49D	0	0	1	0	9	2	0
12		CP01	TX49C	0	0	0	0	3	42	0
13	ITD54	P00	TX54	0	0	(1)	0	(12)	(49)	0
14		DP00	TX54D	0	0	(1)	0	(9)	(2)	0
15		CP00	TX54C	0	0	0	0	(3)	(47)	0
16	ITD62	CW5	TX62	0	0	0	0	0	0	0
17		RCW5	TX62D	0	0	0	0	0	0	0
18		RCW5	TX62C	0	0	0	0	0	0	0
19	ITD40	K939		3	1	6	1	99	382	0
20		DK939		0	0	6	0	67	15	0
21		CK939		3	1	0	1	32	367	0
22	ITD41	K939		0	0	0	0	(3)	(13)	0
23		DK939		0	0	0	0	(2)	(1)	0
24		CK939		0	0	0	0	(1)	(12)	0
25		K939		0	0	0	0	0	1	0
26		DK939		0	0	0	0	0	0	0
27		CK939		0	0	0	0	0	1	0
28		K939		0	0	0	0	1	3	0
29		DK939		-	-	-	-	1	-	-
30		CK939		-	-	-	-	-	3	-
31		K939		0	0	0	0	(8)	(31)	0
32		DK939		-	-	-	-	(5)	(1)	-
33		CK939		-	-	-	-	(3)	(30)	-
34			TXT	7	2	11	3	167	683	1
35			TXTD	0	0	11	0	127	27	0
36			TXTC	7	2	0	3	40	656	1
37	ITD71	K939	TX71	(2)	(1)	(3)	0	(52)	(200)	0
38		DK939	TX71D	0	0	(3)	0	(35)	(8)	0
39		CK939	TX71C	(2)	(1)	0	0	(17)	(192)	0
40			TXTA	5	1	8	3	115	483	1
41			TXTAD	0	0	8	0	92	19	0
42			TXTAC	5	1	0	3	23	464	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES SUMMARY
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	141,811	88,578	2,687	12,196	21,228	6,024	248
3	O & M CUSTOMER ACCOUNTS	EE56	40,503	36,353	211	2,450	1,111	130	67
4	O & M CUST SVC & INFO	EE64	24,580	24,328	252	0	0	0	0
5	O & M SALES	EE65	3,440	1,777	95	268	958	251	0
6	O & M ADMIN & GENERAL	EE79	129,201	90,410	2,163	12,096	15,060	3,592	140
7	ADJUSTS TO O & M EXPENSES	EE99	9,370	7,524	117	985	719	4	(1)
8	TOTAL OPER & MAINT EXPENSES	EE00	348,905	248,970	5,525	27,995	39,076	10,001	454
9	DEMAND COMPONENT	EE00D	113,188	58,157	3,115	8,773	31,354	8,837	457
10	CUSTOMER COMPONENT	EE00C	235,717	190,813	2,410	19,222	7,722	1,164	454
11	DEPRECIATION & AMORTIZATION	ED00A	95,913	62,673	1,811	8,669	13,490	3,184	291
12	DEMAND COMPONENT	ED00AD	38,643	20,015	1,070	3,020	10,789	2,736	0
13	CUSTOMER COMPONENT	ED00AC	57,270	42,658	741	5,649	2,701	448	291
TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	12,041	8,139	213	1,105	1,591	390	21
15	DEMAND COMPONENT	ET01D	4,822	2,487	133	374	1,342	356	20
16	CUSTOMER COMPONENT	ET01C	7,219	5,652	80	731	249	34	1
17	GROSS RECEIPTS TAX	TXG	37,540	22,120	219	4,536	6,886	1,921	106
18	DEMAND COMPONENT	TXGD	15,574	5,793	97	1,654	5,815	1,754	100
19	CUSTOMER COMPONENT	TXGC	21,966	16,327	122	2,882	1,071	167	6
20	ADJUSTED DEFERRED INC TAXES	TXTA	10,029	6,317	193	858	1,611	399	21
21	DEMAND COMPONENT	TXTAD	5,354	2,820	143	412	1,455	384	20
22	CUSTOMER COMPONENT	TXTAC	4,675	3,497	50	446	156	15	1
23	NET INVESTMENT TAX CREDIT	TX93	(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)
24	DEMAND COMPONENT	TX93D	(785)	(405)	(22)	(61)	(219)	(57)	(3)
25	CUSTOMER COMPONENT	TX93C	(928)	(704)	(10)	(93)	(31)	(4)	(3)
26	OP EXPENSES PRIOR INCOME TAX	OEBT	502,715	347,110	7,929	43,009	62,404	15,834	806
27	DEMAND COMPONENT	OEBTD	176,796	88,867	4,536	14,172	50,536	14,010	736
28	CUSTOMER COMPONENT	OEBTC	325,919	258,243	3,393	28,837	11,868	1,824	70
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN									
29	TOTAL PA INCOME TAX	TSTX	9,032	(100)	(503)	3,002	4,830	1,522	92
30	DEMAND COMPONENT	TSTXD	7,089	47	(332)	1,259	4,328	1,446	89
31	CUSTOMER COMPONENT	TSTXC	1,942	(143)	(173)	1,752	517	81	3
32	TOTAL FED INC TAX	TFTX	30,742	1,465	(1,512)	9,570	15,372	4,814	288
33	DEMAND COMPONENT	TFTXD	23,218	907	(1,004)	4,021	13,823	4,593	280
34	CUSTOMER COMPONENT	TFTXC	7,845	619	(519)	5,633	1,681	262	10
35	TOTAL TAXES	TX99	97,671	36,832	(1,422)	18,917	30,040	8,985	525
36	DEMAND COMPONENT	TX99D	55,272	11,649	(985)	7,659	26,544	8,476	506
37	CUSTOMER COMPONENT	TX99C	42,719	25,248	(450)	11,351	3,643	555	21
38	TOTAL OPERATING EXPENSES	TOE	542,489	348,475	5,914	55,581	82,606	22,170	1,186
39	DEMAND COMPONENT	TOED	207,103	89,821	3,200	19,452	68,687	20,049	1,105
40	CUSTOMER COMPONENT	TOEC	335,706	258,719	2,701	36,222	14,066	2,167	83

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING EXPENSES SUMMARY
 \$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION	EE30	66	24	15	15	1,534	8,883	8	
3	O & M CUSTOMER ACCOUNTS	EE56	1	0	1	0	88	87	0	
4	O & M CUST SVC & INFO	EE64	0	0	0	0	0	0	0	
5	O & M SALES	EE65	0	0	5	0	60	13	0	
6	O & M ADMIN & GENERAL	EE79	37	14	73	8	1,117	4,303	4	
7	ADJUSTS TO O & M EXPENSES	EE99	0	0	(1)	0	43	(23)	0	
8	TOTAL OPER & MAINT EXPENSES	EE00	104	38	93	23	2,842	13,263	12	
9	DEMAND COMPONENT	EE00D	0	0	78	0	1,956	460	0	
10	CUSTOMER COMPONENT	EE00C	104	38	15	23	886	12,803	12	
11	DEPRECIATION & AMORTIZATION	ED00A	78	28	54	18	1,054	4,396	9	
12	DEMAND COMPONENT	ED00AD	0	0	49	0	672	150	0	
13	CUSTOMER COMPONENT	ED00AC	78	28	5	18	382	4,246	9	
	TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	115	436	0	
15	DEMAND COMPONENT	ET01D	0	0	6	0	83	20	0	
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	32	416	0	
17	GROSS RECEIPTS TAX	TXG	107	11	27	37	426	1,016	3	
18	DEMAND COMPONENT	TXGD	0	0	24	0	302	35	0	
19	CUSTOMER COMPONENT	TXGC	107	11	3	37	124	981	3	
20	ADJUSTED DEFERRED INC TAXES	TXTA	5	1	8	3	115	483	1	
21	DEMAND COMPONENT	TXTAD	0	0	8	0	92	19	0	
22	CUSTOMER COMPONENT	TXTAC	5	1	0	3	23	464	1	
23	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(18)	(81)	0	
24	DEMAND COMPONENT	TX93D	0	0	(1)	0	(14)	(3)	0	
25	CUSTOMER COMPONENT	TX93C	(1)	0	0	0	(4)	(78)	0	
26	OP EXPENSES PRIOR INCOME TAX	OEBT	298	80	187	81	4,534	19,513	25	
27	DEMAND COMPONENT	OEBTD	0	0	164	0	3,091	681	0	
28	CUSTOMER COMPONENT	OEBTC	298	80	23	81	1,443	18,832	25	
	PA AND FEDERAL INCOME TAXES BASED ON PRESENT I									
29	TOTAL PA INCOME TAX	TSTX	147	10	27	54	222	(383)	2	
30	DEMAND COMPONENT	TSTXD	0	0	25	0	174	(16)	0	
31	CUSTOMER COMPONENT	TSTXC	147	10	2	54	49	(368)	2	
32	TOTAL FED INC TAX	TFTX	460	32	86	168	719	(1,071)	6	
33	DEMAND COMPONENT	TFTXD	0	0	81	0	566	(45)	0	
34	CUSTOMER COMPONENT	TFTXC	464	32	6	169	160	(1,031)	0	
35	TOTAL TAXES	TX99	723	56	153	262	1,579	400	12	
36	DEMAND COMPONENT	TX99D	0	0	143	0	1,203	10	0	
37	CUSTOMER COMPONENT	TX99C	727	56	11	263	384	384	6	
38	TOTAL OPERATING EXPENSES	TOE	905	122	300	303	5,475	18,059	33	
39	DEMAND COMPONENT	TOED	0	0	270	0	3,831	620	0	
40	CUSTOMER COMPONENT	TOEC	909	122	31	304	1,652	17,433	27	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
3	TOTAL SALE OF ELECTRICITY		RRT	624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
4	LATE PAYMENT CHARGES		RCW4 R11	10,107	6,598	52	1,339	1,288	472	24	187
5	TOT ADJ'D SALE OF ELECTRICITY		RRTT	635,102	373,871	3,796	77,164	116,675	32,227	1,849	2,159
6	ANNUALIZATION	ANN		1,163	1,048	(82)	(289)	40	330	(56)	(44)
7	ANNUAL ADJ'D SALE OF ELECT		ARTT	636,265	374,919	3,714	76,875	116,715	32,557	1,793	2,115
8	ADJUSTMENT - RATE REFUND			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ADJUSTED SALE OF ELECTRICITY			635,141	374,123	3,692	76,763	116,594	32,528	1,791	2,114
OTHER OPERATING REVENUES											
10	MISCELLANEOUS SERVICE REVS	S20	P30 R20	369	238	7	33	55	14	1	1
11	DEMAND COMPONENT		DP30 R20D	174	90	5	14	48	13	1	0
12	CUSTOMER COMPONENT		CP30 R20C	195	148	2	19	7	1	0	1
RENT-ELECTRIC PROPERTY											
13	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0	0
14	DISTRIBUTION RELATED	S24	P30 R24	30,731	19,791	581	2,752	4,590	1,124	57	45
15	DEMAND COMPONENT		DP30 R23D	14,514	7,496	401	1,131	4,041	1,058	55	0
16	CUSTOMER COMPONENT		CP30 R23C	16,217	12,295	180	1,621	549	66	2	45
OTHER ELECTRIC REVENUE											
17	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0	0
18	DISTRIBUTION RELATED	S27	P30 R27	3,731	2,403	71	334	558	136	7	5
19	DEMAND COMPONENT		DP30 R27D	1,762	910	49	137	491	128	7	0
20	CUSTOMER COMPONENT		CP30 R27C	1,969	1,493	22	197	67	8	0	5
21	TOTAL OTHER OPERATING REVS		ROOT	34,831	22,432	659	3,119	5,203	1,274	65	51
22	DEMAND COMPONENT		ROOTD	16,450	8,496	455	1,282	4,580	1,199	63	0
23	CUSTOMER COMPONENT		ROOTC	18,381	13,936	204	1,837	623	75	2	51
24	TOTAL OPERATING REVENUES		ROT	669,972	396,555	4,351	79,882	121,797	33,802	1,856	2,165
25	BASE FOR GROSS RECEIPTS TAX		RRBG	636,265	374,919	3,714	76,875	116,715	32,557	1,793	2,115
26	GROSS RECEIPTS TAX @ 5.9%		TXGR	37,540	22,120	219	4,536	6,886	1,921	106	125

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES										
SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,338	177	463	576	7,052	17,559	49
3	TOTAL SALE OF ELECTRICITY		RRT	1,338	177	463	576	7,052	17,559	49
4	LATE PAYMENT CHARGES	RCW4	R11	30	0	0	0	61	55	1
5	TOT ADJ'D SALE OF ELECTRICITY		RRTT	1,368	177	463	576	7,113	17,614	50
6	ANNUALIZATION	ANN		438	16	3	49	112	(399)	(2)
7	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,806	193	466	625	7,225	17,215	48
8	ADJUSTMENT - RATE REFUND			0	0	(1)	0	(9)	(31)	0
9	ADJUSTED SALE OF ELECTRICITY			1,806	193	465	625	7,216	17,184	48
OTHER OPERATING REVENUES										
10	MISCELLANEOUS SERVICE REVS	S20	R20	0	0	0	0	4	17	0
11	DEMAND COMPONENT		R20D	0	0	0	0	3	1	0
12	CUSTOMER COMPONENT		R20C	0	0	0	0	1	16	0
RENT-ELECTRIC PROPERTY										
13	TRANSMISSION RELATED	S23	R23	0	0	0	0	0	0	0
14	DISTRIBUTION RELATED	S24	R24	12	4	24	3	329	1,417	1
15	DEMAND COMPONENT		R23D	0	0	23	0	252	57	0
16	CUSTOMER COMPONENT		R23C	12	4	1	3	77	1,360	1
OTHER ELECTRIC REVENUE										
17	TRANSMISSION RELATED	S26	R26	0	0	0	0	0	0	0
18	DISTRIBUTION RELATED	S27	R27	1	1	3	0	40	172	0
19	DEMAND COMPONENT		R27D	0	0	3	0	31	7	0
20	CUSTOMER COMPONENT		R27C	1	1	0	0	9	165	0
21	TOTAL OTHER OPERATING REVS		ROOT	13	5	27	3	373	1,606	1
22	DEMAND COMPONENT		ROOTD	0	0	26	0	286	65	0
23	CUSTOMER COMPONENT		ROOTC	13	5	1	3	87	1,541	1
24	TOTAL OPERATING REVENUES		ROT	1,819	198	492	628	7,589	18,790	49
25	BASE FOR GROSS RECEIPTS TAX		RRBG	1,806	193	466	625	7,225	17,215	48
26	GROSS RECEIPTS TAX @ 5.9%		TXGR	107	11	27	37	426	1,016	3

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DERIVATION-										
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS										
1	OPERATING REVENUES	ROT	669,972	396,555	4,351	79,882	121,797	33,802	1,856	2,165
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	502,717	347,112	7,930	43,009	62,404	15,833	806	901
3	EQUALS: TAXABLE INCOME	TAXI	167,255	49,443	(3,579)	36,873	59,393	17,969	1,050	1,264
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(68,635)	(45,039)	(1,308)	(6,081)	(9,885)	(2,456)	(121)	(158)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS	TNI	98,620	4,404	(4,887)	30,792	49,508	15,513	929	1,106
PA INCOME TAX CALCULATION										
6	TAXABLE NET INCOME	TNI	98,620	4,404	(4,887)	30,792	49,508	15,513	929	1,106
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,197)	(5,399)	(154)	(741)	(1,157)	(278)	(13)	(21)
8	PA TAXABLE INCOME	TSTI	90,423	(995)	(5,041)	30,051	48,351	15,235	916	1,085
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	90,423	(995)	(5,041)	30,051	48,351	15,235	916	1,085
11	PA INCOME TAX @ 9.99%	GSIT	9,033	(99)	(504)	3,002	4,830	1,522	92	108
12	PA TAX CREDITS	TS20	(2)	(2)	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS										
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	9,033	(99)	(504)	3,002	4,830	1,522	92	108
FEDERAL INC TAX CALCULATION										
15	TAXABLE NET INCOME	TNI	98,620	4,404	(4,887)	30,792	49,508	15,513	929	1,106
DEDUCTIONS										
16	PA INCOME TAX	GSIT	9,033	(99)	(504)	3,002	4,830	1,522	92	108
17	TOTAL DEDUCTIONS	TSFS	9,033	(99)	(504)	3,002	4,830	1,522	92	108
18	FEDERAL TAXABLE INCOME	TFTI	89,587	4,508	(4,383)	27,790	44,678	13,991	837	998
19	FEDERAL INCOME TAX @ 35.0%	GFIT	31,355	1,578	(1,534)	9,727	15,637	4,897	293	349
FEDERAL INCOME TAX CREDITS										
20	CREDITS		(610)	(108)	22	(156)	(265)	(82)	(5)	(6)
21	TOTAL FEDERAL INCOME TAX	TFIT1	30,745	1,467	(1,512)	9,571	15,372	4,815	288	343

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS								
1	OPERATING REVENUES	ROT	1,819	198	492	628	7,589	18,790	49
	MINUS OPERATING EXPENSES								
2	OP EXPENSES PRIOR INCOME TAX	OEBT	298	80	187	81	4,534	19,513	25
3	EQUALS: TAXABLE INCOME	TAXI	1,521	118	305	547	3,055	(723)	24
	PLUS: ADJUSTMENTS TO								
4	TAXABLE INCOME	TAT	(41)	(16)	(27)	(8)	(745)	(2,757)	(6)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS	TNI	1,480	102	278	539	2,310	(3,480)	18
	PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME	TNI	1,480	102	278	539	2,310	(3,480)	18
7	TOTAL SPECIAL DEDUCTIONS	TASI	(6)	(2)	(5)	(1)	(88)	(349)	(1)
8	PA TAXABLE INCOME	TSTI	1,474	100	273	538	2,222	(3,829)	17
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	1,474	100	273	538	2,222	(3,829)	17
11	PA INCOME TAX @ 9.99%	GSIT	147	10	27	54	222	(383)	2
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0
	PA INCOME TAX ADJUSTMENTS								
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	147	10	27	54	222	(383)	2
	FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME	TNI	1,480	102	278	539	2,310	(3,480)	18
	DEDUCTIONS								
16	PA INCOME TAX	GSIT	147	10	27	54	222	(383)	2
17	TOTAL DEDUCTIONS	TSFS	147	10	27	54	222	(383)	2
18	FEDERAL TAXABLE INCOME	TFTI	1,333	92	251	485	2,088	(3,097)	16
19	FEDERAL INCOME TAX @ 35.0%	GFIT	467	32	88	170	731	(1,084)	6
	FEDERAL INCOME TAX CREDITS								
20	CREDITS		(7)	0	(2)	(2)	(12)	13	0
21	TOTAL FEDERAL INCOME TAX	TFIT1	460	32	86	168	719	(1,071)	6

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
ADJUSTMENTS TO TAXABLE INCOME												
1	INTEREST EXPENSE	ITA1	RBX	TA1	(54,573)	(35,668)	(1,045)	(4,844)	(8,042)	(2,041)	(103)	(92)
2	DEMAND COMPONENT		DRBX	TA1D	(25,516)	(13,155)	(704)	(1,985)	(7,092)	(1,915)	(99)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(29,057)	(22,513)	(341)	(2,859)	(950)	(126)	(4)	(92)
4	DEFERRED INCOME TAXES			TXT	10,029	6,317	193	858	1,611	399	21	18
5	DEMAND COMPONENT			TXTD	5,354	2,820	143	412	1,455	384	20	0
6	CUSTOMER COMPONENT			TXTC	4,675	3,497	50	446	156	15	1	18
7	NET INVESTMENT TAX CREDIT			TX93	(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
8	DEMAND COMPONENT			TX93D	(785)	(405)	(22)	(61)	(219)	(57)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(928)	(704)	(10)	(93)	(31)	(4)	0	(3)
BOOK DEPRECIATION & AMORTIZATION												
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	84,152	54,373	1,618	7,563	12,158	2,867	142	281
12	DEMAND COMPONENT		RED30D	TAE13D	34,764	18,014	963	2,718	9,709	2,452	127	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	49,388	36,359	655	4,845	2,449	415	15	281
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	12,733	8,935	212	1,195	1,468	350	17	13
15	DEMAND COMPONENT		RED88D	TAF13D	4,271	2,205	118	333	1,189	312	16	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	8,462	6,730	94	862	279	38	1	13
17	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	(972)	(635)	(19)	(88)	(136)	(33)	(1)	(3)
18	DEMAND COMPONENT		RED00D	ED99AD	(392)	(203)	(11)	(31)	(109)	(28)	(1)	0
19	CUSTOMER COMPONENT		RED00C	ED99AC	(580)	(432)	(8)	(57)	(27)	(5)	0	(3)
20	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	95,913	62,673	1,811	8,670	13,490	3,184	158	291
21	DEMAND COMPONENT			TA13D	38,643	20,016	1,070	3,020	10,789	2,736	142	0
22	CUSTOMER COMPONENT			TA13C	57,270	42,657	741	5,650	2,701	448	16	291
23	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	528	370	9	50	61	15	1	1
24	DEMAND COMPONENT		RED88D	TA14D	177	91	5	14	49	13	1	0
25	CUSTOMER COMPONENT		RED88C	TA14C	351	279	4	36	12	2	0	1
TAX DEPRECIATION & AMORTIZATION												
26	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
27	DISTRIBUTION	ITAE15	ED30	TAE15	(107,023)	(69,150)	(2,058)	(9,618)	(15,463)	(3,646)	(180)	(357)
28	DEMAND COMPONENT		RED30D	TAE15D	(44,212)	(22,909)	(1,225)	(3,456)	(12,348)	(3,118)	(161)	0
29	CUSTOMER COMPONENT		RED30C	TAE15C	(62,811)	(46,241)	(833)	(6,162)	(3,115)	(528)	(19)	(357)
30	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(19,990)	(14,028)	(333)	(1,876)	(2,305)	(550)	(27)	(20)
31	DEMAND COMPONENT		RED88D	TAF15D	(6,705)	(3,462)	(185)	(523)	(1,867)	(490)	(25)	0
32	CUSTOMER COMPONENT		RED88C	TAF15C	(13,285)	(10,566)	(148)	(1,353)	(438)	(60)	(2)	(20)
33	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(127,013)	(83,178)	(2,391)	(11,494)	(17,768)	(4,196)	(207)	(377)
34	DEMAND COMPONENT			TA15D	(50,917)	(26,371)	(1,410)	(3,979)	(14,215)	(3,608)	(186)	0
35	CUSTOMER COMPONENT			TA15C	(76,096)	(56,807)	(981)	(7,515)	(3,553)	(588)	(21)	(377)
36	POST RETIREMENT BENEFITS	ITA20	K939	TA20	501	352	9	47	58	13	1	1
37	DEMAND COMPONENT		DK939	TA20D	168	87	5	13	47	12	1	0
38	CUSTOMER COMPONENT		CK939	TA20C	333	265	4	34	11	1	0	1
BALANCE CARRIED FORWARD												
39	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(76,328)	(50,238)	(1,446)	(6,867)	(10,840)	(2,687)	(132)	(161)
40	DEMAND COMPONENT			TAST1D	(32,876)	(16,917)	(913)	(2,566)	(9,186)	(2,435)	(124)	0
41	CUSTOMER COMPONENT			TAST1C	(43,452)	(33,321)	(533)	(4,301)	(1,654)	(252)	(8)	(161)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
ADJUSTMENTS TO TAXABLE INCOME											
1	INTEREST EXPENSE	ITA1	RBX	TA1	(25)	(9)	(24)	(6)	(588)	(2,085)	(4)
2	DEMAND COMPONENT		DRBX	TA1D	0	0	(22)	0	(443)	(102)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(25)	(9)	(2)	(6)	(145)	(1,983)	(4)
4	DEFERRED INCOME TAXES			TXT	5	1	8	3	115	483	1
5	DEMAND COMPONENT			TXTD	0	0	8	0	92	19	0
6	CUSTOMER COMPONENT			TXTC	5	1	0	3	23	464	1
7	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(18)	(81)	0
8	DEMAND COMPONENT			TX93D	0	0	(1)	0	(14)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(1)	0	0	0	(4)	(78)	0
BOOK DEPRECIATION & AMORTIZATION											
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	75	27	47	17	956	4,020	9
12	DEMAND COMPONENT		RED30D	TAE13D	0	0	42	0	605	135	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	75	27	5	17	351	3,885	9
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	4	1	7	1	109	421	0
15	DEMAND COMPONENT		RED88D	TAF13D	0	0	7	0	74	17	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	4	1	0	1	35	404	0
17	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	(1)	0	0	0	(11)	(45)	0
18	DEMAND COMPONENT		RED00D	ED99AD	0	0	0	0	(7)	(2)	0
19	CUSTOMER COMPONENT		RED00C	ED99AC	(1)	0	0	0	(4)	(43)	0
20	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	78	28	54	18	1,054	4,396	9
21	DEMAND COMPONENT			TA13D	0	0	49	0	672	150	0
22	CUSTOMER COMPONENT			TA13C	78	28	5	18	382	4,246	9
23	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	0	0	0	0	4	18	0
24	DEMAND COMPONENT		RED88D	TA14D	0	0	0	0	3	1	0
25	CUSTOMER COMPONENT		RED88C	TA14C	0	0	0	0	1	17	0
TAX DEPRECIATION & AMORTIZATION											
26	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0
27	DISTRIBUTION	ITAE15	ED30	TAE15	(95)	(35)	(59)	(21)	(1,216)	(5,113)	(11)
28	DEMAND COMPONENT		RED30D	TAE15D	0	0	(53)	0	(769)	(172)	0
29	CUSTOMER COMPONENT		RED30C	TAE15C	(95)	(35)	(6)	(21)	(447)	(4,941)	(11)
30	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(6)	(2)	(11)	(2)	(171)	(661)	0
31	DEMAND COMPONENT		RED88D	TAF15D	0	0	(11)	0	(116)	(27)	0
32	CUSTOMER COMPONENT		RED88C	TAF15C	(6)	(2)	0	(2)	(55)	(634)	0
33	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(101)	(37)	(70)	(23)	(1,387)	(5,774)	(11)
34	DEMAND COMPONENT			TA15D	0	0	(64)	0	(885)	(199)	0
35	CUSTOMER COMPONENT			TA15C	(101)	(37)	(6)	(23)	(502)	(5,575)	(11)
36	POST RETIREMENT BENEFITS	ITA20	K939	TA20	0	0	0	0	4	17	0
37	DEMAND COMPONENT		DK939	TA20D	0	0	0	0	3	1	0
38	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	1	16	0
BALANCE CARRIED FORWARD											
39	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(44)	(17)	(33)	(8)	(816)	(3,026)	(5)
40	DEMAND COMPONENT			TAST1D	0	0	(30)	0	(572)	(133)	0
41	CUSTOMER COMPONENT			TAST1C	(44)	(17)	(3)	(8)	(244)	(2,893)	(5)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdicl Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST1	(76,328)	(50,238)	(1,446)	(6,867)	(10,840)	(2,687)	(132)	(161)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	394	276	7	37	46	11	0	0
3	DEMAND COMPONENT		DK939	TA27D	132	68	4	10	37	10	0	0
4	CUSTOMER COMPONENT		CK939	TA27C	262	208	3	27	9	1	0	0
5	VACATION PAY	ITA28	K939	TA28	304	214	5	29	35	8	0	0
6	DEMAND COMPONENT		DK939	TA28D	102	53	3	8	28	7	0	0
7	CUSTOMER COMPONENT		CK939	TA28C	202	161	2	21	7	1	0	0
8	PENSION EXPENSE	ITA30	K939	TA30	6,920	4,856	115	649	798	190	10	7
9	DEMAND COMPONENT		DK939	TA30D	2,321	1,199	64	181	646	169	9	0
10	CUSTOMER COMPONENT		CK939	TA30C	4,599	3,657	51	468	152	21	1	7
11	POST EMPL BENE/VERP	ITA37	K939	TA37	38	27	0	4	5	1	0	0
12	DEMAND COMPONENT		DK939	TA37D	13	7	0	1	4	1	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	25	20	0	3	1	0	0	0
14	AMORTIZ LEASEDEQUIPMENT	ITA44	K939	TA44	9,641	6,764	160	904	1,112	265	13	10
15	DEMAND COMPONENT		DK939	TA44D	3,234	1,670	89	252	900	236	12	0
16	CUSTOMER COMPONENT		CK939	TA44C	6,407	5,094	71	652	212	29	1	10
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	(329)	(224)	(5)	(31)	(38)	(9)	0	(1)
18	DEMAND COMPONENT		DP00	TA45D	(110)	(57)	(3)	(9)	(31)	(8)	0	0
19	CUSTOMER COMPONENT		CP00	TA45C	(219)	(167)	(2)	(22)	(7)	(1)	0	(1)
	BALANCE CARRIED FORWARD											
20	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(59,360)	(38,322)	(1,164)	(5,275)	(8,882)	(2,221)	(109)	(145)
21	DEMAND COMPONENT			TAST2D	(27,184)	(13,977)	(756)	(2,123)	(7,602)	(2,020)	(103)	0
22	CUSTOMER COMPONENT			TAST2C	(32,176)	(24,345)	(408)	(3,152)	(1,280)	(201)	(6)	(145)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(44)	(17)	(33)	(8)	(816)	(3,026)	(5)
CONTINUED											
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	0	0	0	0	3	14	0
3	DEMAND COMPONENT		DK939	TA27D	0	0	0	0	2	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	0	0	0	0	1	13	0
5	VACATION PAY	ITA28	K939	TA28	0	0	0	0	3	10	0
6	DEMAND COMPONENT		DK939	TA28D	0	0	0	0	2	0	0
7	CUSTOMER COMPONENT		CK939	TA28C	0	0	0	0	1	10	0
8	PENSION EXPENSE	ITA30	K939	TA30	2	1	4	0	59	229	0
9	DEMAND COMPONENT		DK939	TA30D	0	0	4	0	40	9	0
10	CUSTOMER COMPONENT		CK939	TA30C	2	1	0	0	19	220	0
11	POST EMPL BENE/VERP	ITA37	K939	TA37	0	0	0	0	0	1	0
12	DEMAND COMPONENT		DK939	TA37D	0	0	0	0	0	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	0	0	0	0	0	1	0
14	AMORTIZ LEASEDEQUIPMENT	ITA44	K939	TA44	3	1	5	1	82	319	0
15	DEMAND COMPONENT		DK939	TA44D	0	0	5	0	56	13	0
16	CUSTOMER COMPONENT		CK939	TA44C	3	1	0	1	26	306	0
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	0	0	0	0	(3)	(17)	0
18	DEMAND COMPONENT		DP00	TA45D	0	0	0	0	(2)	0	0
19	CUSTOMER COMPONENT		CP00	TA45C	0	0	0	0	(1)	(17)	0
BALANCE CARRIED FORWARD											
20	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(39)	(15)	(24)	(7)	(672)	(2,470)	(5)
21	DEMAND COMPONENT			TAST2D	0	0	(21)	0	(474)	(110)	0
22	CUSTOMER COMPONENT			TAST2C	(39)	(15)	(3)	(7)	(198)	(2,360)	(5)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES

Line No.				\$1,000								
	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(59,360)	(38,322)	(1,164)	(5,275)	(8,882)	(2,221)	(109)	(145)
	CONTINUED											
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	2,620	1,702	49	236	382	94	5	4
3	DEMAND COMPONENT		DP00	TA48D	1,201	620	33	94	334	88	5	0
4	CUSTOMER COMPONENT		CP00	TA48C	1,419	1,082	16	142	48	6	0	4
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	(1,035)	(958)	(3)	(74)	(25)	(2)	0	(2)
6	DEMAND COMPONENT		RCW5		(475)	(440)	(1)	(20)	(11)	(1)	0	(1)
7	CUSTOMER COMPONENT		RCW5		(560)	(518)	(1)	(23)	(14)	(1)	0	(1)
	ADJUST SALES OF PROPERTY											
8	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
9	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(5,581)	(3,594)	(106)	(499)	(834)	(204)	(10)	(8)
10	DEMAND COMPONENT		DP30	TA84FD	(2,636)	(1,361)	(73)	(205)	(734)	(192)	(10)	0
11	CUSTOMER COMPONENT		CP30	TA84FC	(2,945)	(2,233)	(33)	(294)	(100)	(12)	0	(8)
12	GENERAL PROPERTY	ITA84G	K939	TA84	(4,498)	(3,156)	(75)	(422)	(519)	(123)	(7)	(5)
13	DEMAND COMPONENT		DK939	TA84GD	(1,509)	(779)	(42)	(118)	(420)	(110)	(6)	0
14	CUSTOMER COMPONENT		CK939	TA84GC	(2,989)	(2,377)	(33)	(304)	(99)	(13)	(1)	(5)
15	TOTAL ADJUST SALES OF PROPERTY			TA84	(10,079)	(6,750)	(181)	(921)	(1,353)	(327)	(17)	(13)
16	DEMAND COMPONENT			TA84D	(4,145)	(2,140)	(115)	(323)	(1,154)	(302)	(16)	0
17	CUSTOMER COMPONENT			TA84C	(5,934)	(4,610)	(66)	(598)	(199)	(25)	(1)	(13)
	REMOVAL COSTS											
18	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0	0
19	DISTRIBUTION	ITA62	P30	TA62	(12,100)	(7,792)	(229)	(1,083)	(1,807)	(443)	(23)	(18)
20	DEMAND COMPONENT		DP30	TA62D	(5,715)	(2,951)	(158)	(445)	(1,591)	(417)	(22)	0
21	CUSTOMER COMPONENT		CP30	TA62C	(6,385)	(4,841)	(71)	(638)	(216)	(26)	(1)	(18)
22	TOTAL REMOVAL COSTS			TA64	(12,100)	(7,792)	(229)	(1,083)	(1,807)	(443)	(23)	(18)
23	DEMAND COMPONENT			TA64D	(5,715)	(2,951)	(158)	(445)	(1,591)	(417)	(22)	0
24	CUSTOMER COMPONENT			TA64C	(6,385)	(4,841)	(71)	(638)	(216)	(26)	(1)	(18)
	OTHER 263A & REPAIR ALLOW											
25	DISTRIBUTION		P30		(13,750)	(8,855)	(260)	(1,231)	(2,054)	(504)	(25)	(20)
26	DEMAND COMPONENT		DP30		(6,494)	(3,354)	(180)	(506)	(1,808)	(474)	(24)	0
27	CUSTOMER COMPONENT		CP30		(7,256)	(5,501)	(80)	(725)	(246)	(30)	(1)	(20)
28	GENERAL PROPERTY		K939		115	80	2	11	14	3	0	0
29	DEMAND COMPONENT		DK939		39	20	1	3	11	3	0	0
30	CUSTOMER COMPONENT		CK939		76	60	1	8	3	0	0	0
31	RATE REFUND		K939		2,249	1,578	38	211	259	62	3	2
32	DEMAND COMPONENT		DK939		754	389	21	59	210	55	3	0
33	CUSTOMER COMPONENT		CK939		1,495	1,189	17	152	49	7	0	2
34	CLEARING ACCOUNTS	ITA66	K939	TA66	411	288	7	39	47	11	1	0
35	DEMAND COMPONENT		DK939	TA66D	138	71	4	11	38	10	1	0
36	CUSTOMER COMPONENT		CK939	TA66C	273	217	3	28	9	1	0	0
	BALANCE CARRIED FORWARD											
37	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(90,929)	(59,029)	(1,740)	(8,056)	(13,419)	(3,327)	(165)	(192)
38	DEMAND COMPONENT			TAST3D	(41,881)	(21,762)	(1,151)	(3,250)	(11,573)	(3,058)	(156)	(1)
39	CUSTOMER COMPONENT			TAST3C	(49,048)	(37,267)	(589)	(4,806)	(1,846)	(269)	(9)	(191)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S	
	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST2	(39)	(15)	(24)	(7)	(672)	(2,470)	(5)
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	1	0	2	0	28	118	0
3	DEMAND COMPONENT		DP00	TA48D	0	0	2	0	21	5	0
4	CUSTOMER COMPONENT		CP00	TA48C	1	0	0	0	7	113	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	0	0	0	0	(2)	0	0
6	DEMAND COMPONENT		RCW5		0	0	0	0	(1)	0	0
7	CUSTOMER COMPONENT		RCW5		0	0	0	0	(1)	0	0
	ADJUST SALES OF PROPERTY										
8	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0
9	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(2)	(1)	(4)	(1)	(60)	(257)	0
10	DEMAND COMPONENT		DP30	TA84FD	0	0	(4)	0	(46)	(10)	0
11	CUSTOMER COMPONENT		CP30	TA84FC	(2)	(1)	0	(1)	(14)	(247)	0
12	GENERAL PROPERTY	ITA84G	K939	TA84	(1)	0	(2)	0	(38)	(149)	0
13	DEMAND COMPONENT		DK939	TA84GD	0	0	(2)	0	(26)	(6)	0
14	CUSTOMER COMPONENT		CK939	TA84GC	(1)	0	0	0	(12)	(143)	0
15	TOTAL ADJUST SALES OF PROPERTY			TA84	(3)	(1)	(6)	(1)	(98)	(406)	0
16	DEMAND COMPONENT			TA84D	0	0	(6)	0	(72)	(16)	0
17	CUSTOMER COMPONENT			TA84C	(3)	(1)	0	(1)	(26)	(390)	0
	REMOVAL COSTS										
18	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0
19	DISTRIBUTION	ITA62	P30	TA62	(5)	(2)	(9)	(1)	(129)	(558)	(1)
20	DEMAND COMPONENT		DP30	TA62D	0	0	(9)	0	(99)	(22)	0
21	CUSTOMER COMPONENT		CP30	TA62C	(5)	(2)	0	(1)	(30)	(536)	(1)
22	TOTAL REMOVAL COSTS			TA64	(5)	(2)	(9)	(1)	(129)	(558)	(1)
23	DEMAND COMPONENT			TA64D	0	0	(9)	0	(99)	(22)	0
24	CUSTOMER COMPONENT			TA64C	(5)	(2)	0	(1)	(30)	(536)	(1)
	OTHER 263A & REPAIR ALLOW										
25	DISTRIBUTION		P30		(5)	(2)	(10)	(1)	(147)	(634)	(1)
26	DEMAND COMPONENT		DP30		0	0	(10)	0	(113)	(25)	0
27	CUSTOMER COMPONENT		CP30		(5)	(2)	0	(1)	(34)	(609)	(1)
28	GENERAL PROPERTY		K939		0	0	0	0	1	4	0
29	DEMAND COMPONENT		DK939		0	0	0	0	1	0	0
30	CUSTOMER COMPONENT		CK939		0	0	0	0	0	4	0
31	RATE REFUND		K939		1	0	1	0	19	74	0
32	DEMAND COMPONENT		DK939		0	0	1	0	13	3	0
33	CUSTOMER COMPONENT		CK939		1	0	0	0	6	71	0
34	CLEARING ACCOUNTS	ITA66	K939	TA66	0	0	0	0	3	14	0
35	DEMAND COMPONENT		DK939	TA66D	0	0	0	0	2	1	0
36	CUSTOMER COMPONENT		CK939	TA66C	0	0	0	0	1	13	0
	BALANCE CARRIED FORWARD										
37	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(50)	(20)	(46)	(10)	(997)	(3,858)	(7)
38	DEMAND COMPONENT			TAST3D	0	0	(43)	0	(722)	(164)	0
39	CUSTOMER COMPONENT			TAST3C	(50)	(20)	(3)	(10)	(275)	(3,694)	(7)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES

Line No.	Input	Alloc	Output	Pa Jurisdict \$1,000								
				Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
1	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(90,929)	(59,027)	(1,740)	(8,057)	(13,419)	(3,327)	(165)	(192)
2	SERP	ITA70	K939	TA70	303	213	5	28	35	8	0	0
3	DEMAND COMPONENT		DK939	TA70D	102	53	3	8	28	7	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	201	160	2	20	7	1	0	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,353)	(3,054)	(72)	(408)	(503)	(119)	(5)	(5)
6	DEMAND COMPONENT		DK939	TA72D	(1,460)	(754)	(40)	(114)	(407)	(106)	(5)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(2,893)	(2,300)	(32)	(294)	(96)	(13)	0	(5)
8	CONTRIBUTIONS IN AID OF CONSTRUCTION											
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	26,604	17,133	503	2,382	3,975	973	49	39
10	DEMAND COMPONENT		DP30	TA80D	12,565	6,489	347	979	3,499	916	47	0
11	CUSTOMER COMPONENT		CP30	TA80C	14,039	10,644	156	1,403	476	57	2	39
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	26,604	17,133	503	2,382	3,975	973	49	39
13	DEMAND COMPONENT			TA81D	12,565	6,489	347	979	3,499	916	47	0
14	CUSTOMER COMPONENT			TA81C	14,039	10,644	156	1,403	476	57	2	39
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	180	106	1	21	33	9	0	0
16	DEMAND COMPONENT		TRRBG	TA87D	60	35	0	7	11	3	0	0
17	CUSTOMER COMPONENT		TRRBG	TA87C	120	71	1	14	22	6	0	0
18	CONSUMER EDUCATION	ITA90	K939	TA90	(2,707)	(1,899)	(45)	(254)	(312)	(74)	(3)	(3)
19	DEMAND COMPONENT		DK939	TA90D	(908)	(469)	(25)	(71)	(253)	(66)	(3)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1,799)	(1,430)	(20)	(183)	(59)	(8)	0	(3)
21	ICE STORM DEFERERAL				1,611	1,037	30	144	241	58	3	2
22	DEMAND COMPONENT		DP30		761	393	21	59	212	55	3	0
23	CUSTOMER COMPONENT		CP30		850	644	9	85	29	3	0	2
24	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(291)	(190)	(6)	(27)	(44)	(11)	(1)	0
25	DEMAND COMPONENT		DP01	TA95D	(135)	(70)	(4)	(11)	(38)	(10)	(1)	0
26	CUSTOMER COMPONENT		CP01	TA95C	(156)	(120)	(2)	(16)	(6)	(1)	0	0
27	BOOK CONTINGENCY	ITA96	K939		0	0	0	0	0	0	0	0
28	DEMAND COMPONENT		DK939		0	0	0	0	0	0	0	0
29	CUSTOMER COMPONENT		CK939		0	0	0	0	0	0	0	0
30	RATE CASE EXPENSES	ITA97	K939		935	656	16	87	108	26	1	1
31	DEMAND COMPONENT		DK939		314	162	9	24	87	23	1	0
32	CUSTOMER COMPONENT		CK939		621	494	7	63	21	3	0	1
33	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(68,647)	(45,025)	(1,308)	(6,084)	(9,886)	(2,457)	(121)	(158)
34	DEMAND COMPONENT			TATD	(30,582)	(15,923)	(840)	(2,369)	(8,434)	(2,236)	(114)	(1)
35	CUSTOMER COMPONENT			TATC	(38,065)	(29,102)	(468)	(3,715)	(1,452)	(221)	(7)	(157)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(50)	(20)	(46)	(10)	(997)	(3,858)	(7)
2	SERP	ITA70	K939	TA70	0	0	0	3	10	0	
3	DEMAND COMPONENT		DK939	TA70D	0	0	0	2	0	0	
4	CUSTOMER COMPONENT		CK939	TA70C	0	0	0	1	10	0	
5	ESOP DIVIDEND	ITA72	K939	TA72	(1)	0	(2)	0	(37)	(144)	0
6	DEMAND COMPONENT		DK939	TA72D	0	0	(2)	0	(25)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(1)	0	0	0	(12)	(138)	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	10	4	21	2	285	1,227	1
10	DEMAND COMPONENT		DP30	TA80D	0	0	20	0	218	49	0
11	CUSTOMER COMPONENT		CP30	TA80C	10	4	1	2	67	1,178	1
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	10	4	21	2	285	1,227	1
13	DEMAND COMPONENT			TA81D	0	0	20	0	218	49	0
14	CUSTOMER COMPONENT			TA81C	10	4	1	2	67	1,178	1
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	0	0	0	2	5	0	
16	DEMAND COMPONENT		TRRBG	TA87D	0	0	0	1	2	0	
17	CUSTOMER COMPONENT		TRRBG	TA87C	0	0	0	1	3	0	
18	CONSUMER EDUCATION	ITA90	K939	TA90	(1)	0	(1)	0	(23)	(90)	0
19	DEMAND COMPONENT		DK939	TA90D	0	0	(1)	0	(16)	(4)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1)	0	0	0	(7)	(86)	0
21	ICE STORM DEFERERAL				1	0	1	0	17	74	0
22	DEMAND COMPONENT		DP30		0	0	1	0	13	3	0
23	CUSTOMER COMPONENT		CP30		1	0	0	0	4	71	0
24	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	0	0	0	0	(3)	(12)	0
25	DEMAND COMPONENT		DP01	TA95D	0	0	0	0	(2)	(1)	0
26	CUSTOMER COMPONENT		CP01	TA95C	0	0	0	0	(1)	(11)	0
27	BOOK CONTINGENCY	ITA96	K939		0	0	0	0	0	0	0
28	DEMAND COMPONENT		DK939		0	0	0	0	0	0	0
29	CUSTOMER COMPONENT		CK939		0	0	0	0	0	0	0
30	RATE CASE EXPENSES	ITA97	K939		0	0	0	0	8	31	0
31	DEMAND COMPONENT		DK939		0	0	0	0	5	1	0
32	CUSTOMER COMPONENT		CK939		0	0	0	0	3	30	0
33	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(41)	(16)	(27)	(8)	(745)	(2,757)	(6)
34	DEMAND COMPONENT			TATD	0	0	(25)	0	(526)	(120)	0
35	CUSTOMER COMPONENT			TATC	(41)	(16)	(2)	(8)	(219)	(2,637)	(6)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
INCOME TAX ADJUSTMENTS												
PA SPECIAL ADJUSTMENTS												
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0	
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0	
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0	
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	(5,571)	(3,640)	(105)	(503)	(784)	(185)	(9)	(17)
5	DEMAND COMPONENT		RED00D	TAS2D	(2,245)	(1,163)	(62)	(175)	(627)	(159)	(8)	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	(3,326)	(2,477)	(43)	(328)	(157)	(26)	(1)	(17)
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	(962)	(657)	(17)	(88)	(127)	(31)	(1)	(1)
8	DEMAND COMPONENT		RED88D	TAS3D	(388)	(200)	(11)	(30)	(108)	(28)	(1)	0
9	CUSTOMER COMPONENT		RED88C	TAS3C	(574)	(457)	(6)	(58)	(19)	(3)	0	(1)
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	(88)	(57)	(2)	(8)	(13)	(3)	0	0
11	DEMAND COMPONENT		DP01	TAS4D	(41)	(21)	(1)	(3)	(11)	(3)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	(47)	(36)	(1)	(5)	(2)	0	0	0
13	PA NET OPERATING LOSS DEDUCTION		P01		(1,576)	(1,026)	(30)	(142)	(233)	(59)	(3)	(3)
14	DEMAND COMPONENT		DP01		(730)	(376)	(20)	(57)	(203)	(55)	(3)	0
15	CUSTOMER COMPONENT		CP01		(846)	(650)	(10)	(85)	(30)	(4)	0	(3)
16	TOTAL SPECIAL DEDUCTIONS			TASI	(8,197)	(5,380)	(154)	(741)	(1,157)	(278)	(13)	(21)
17	DEMAND COMPONENT			TASID	(3,404)	(1,760)	(94)	(265)	(949)	(245)	(12)	0
18	CUSTOMER COMPONENT			TASIC	(4,793)	(3,620)	(60)	(476)	(208)	(33)	(1)	(21)
19	PA TAX CREDITS	ITS1	P01	TS1	(2)	(2)	0	0	0	0	0	0
20	DEMAND COMPONENT		DP01	TS1D	(1)	(1)	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CP01	TS1C	(1)	(1)	0	0	0	0	0	0
22	FEDERAL TAX CREDITS		P01	TS20	(114)	(76)	(2)	(10)	(17)	(4)	0	0
23	DEMAND COMPONENT		DP01	TS20D	(53)	(28)	(1)	(4)	(15)	(4)	0	0
24	CUSTOMER COMPONENT		CP01	TS20C	(61)	(48)	(1)	(6)	(2)	0	0	0
25	CONSOLIDATED INCOME TAX ADJUSTMENT				(496)	(32)	24	(146)	(248)	(78)	(5)	(6)
26	DEMAND COMPONENT				(230)	(15)	11	(68)	(115)	(36)	(2)	(3)
27	CUSTOMER COMPONENT				(266)	(17)	13	(78)	(133)	(42)	(3)	(3)
28	TOTAL FEDERAL INCOME TAX CREDITS				(610)	(108)	22	(156)	(265)	(82)	(5)	(6)
29	DEMAND COMPONENT				(283)	(43)	10	(72)	(130)	(40)	(2)	(3)
30	CUSTOMER COMPONENT				(327)	(65)	12	(84)	(135)	(42)	(3)	(3)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	INCOME TAX ADJUSTMENTS										
	PA SPECIAL ADJUSTMENTS										
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	(5)	(2)	(3)	(1)	(61)	(256)	(1)
5	DEMAND COMPONENT		RED00D	TAS2D	0	0	(3)	0	(39)	(9)	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	(5)	(2)	0	(1)	(22)	(247)	(1)
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	0	0	(1)	0	(9)	(29)	0
8	DEMAND COMPONENT		RED88D	TAS3D	0	0	(1)	0	(7)	(2)	0
9	CUSTOMER COMPONENT		RED88C	TAS3C	0	0	0	0	(2)	(27)	0
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	0	0	0	0	(1)	(3)	0
11	DEMAND COMPONENT		DP01	TAS4D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	0	0	0	0	0	(3)	0
13	PA NET OPERATING LOSS DEDUCTION		P01		(1)	0	(1)	0	(17)	(61)	0
14	DEMAND COMPONENT		DP01		0	0	(1)	0	(13)	(3)	0
15	CUSTOMER COMPONENT		CP01		(1)	0	0	0	(4)	(58)	0
16	TOTAL SPECIAL DEDUCTIONS			TASI	(6)	(2)	(5)	(1)	(88)	(349)	(1)
17	DEMAND COMPONENT			TASID	0	0	(5)	0	(60)	(14)	0
18	CUSTOMER COMPONENT			TASIC	(6)	(2)	0	(1)	(28)	(335)	(1)
19	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0
22	FEDERAL TAX CREDITS		P01	TS20	0	0	0	0	(1)	(4)	0
23	DEMAND COMPONENT		DP01	TS20D	0	0	0	0	(1)	0	0
24	CUSTOMER COMPONENT		CP01	TS20C	0	0	0	0	0	(4)	0
25	CONSOLIDATED INCOME TAX ADJUSTMENT				(7)	0	(2)	(2)	(11)	17	0
26	DEMAND COMPONENT				(3)	0	(1)	(1)	(5)	8	0
27	CUSTOMER COMPONENT				(4)	0	(1)	(1)	(6)	9	0
28	TOTAL FEDERAL INCOME TAX CREDITS				(7)	0	(2)	(2)	(12)	13	0
29	DEMAND COMPONENT				(3)	0	(1)	(1)	(6)	8	0
30	CUSTOMER COMPONENT				(4)	0	(1)	(1)	(6)	5	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
 OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
3			624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
4	RRT		10,107	6,598	52	1,339	1,288	472	24	187
5	RRTT		635,102	373,871	3,796	77,164	116,675	32,227	1,849	2,159
6	ANN		1,163	1,048	(82)	(289)	40	330	(56)	(44)
7			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
8	ARTT		635,141	374,123	3,692	76,763	116,594	32,528	1,791	2,114
9	ROOT		34,831	22,432	659	3,119	5,203	1,274	65	51
10	ROT		669,972	396,555	4,351	79,882	121,797	33,802	1,856	2,165
OPERATING EXPENSES										
OPERATION AND MAINTENENCE EXPENSES										
11	EE20		0	0	0	0	0	0	0	0
12	EE30		141,811	88,578	2,687	12,196	21,228	6,024	305	248
13	EEOT		207,094	160,398	2,838	15,799	17,848	3,977	198	206
14	EE00		348,905	248,976	5,525	27,995	39,076	10,001	503	454
DEPRECIATION EXPENSE										
15	ED20		0	0	0	0	0	0	0	0
16	ED30		84,152	54,372	1,618	7,563	12,158	2,867	142	281
17	EDOT		11,761	8,299	193	1,106	1,332	317	16	10
18	ED00A		95,913	62,671	1,811	8,669	13,490	3,184	158	291
TAXES										
19	ET1		2,840	1,849	53	256	421	105	6	5
20	ET001		9,201	6,290	160	849	1,170	285	15	11
21	TXTA		10,029	6,306	193	858	1,611	399	21	18
22	TX93		(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
23	TXG		37,540	22,120	219	4,536	6,886	1,921	106	125
24	TSIT1		9,032	(100)	(503)	3,002	4,830	1,522	92	108
25	TFTX		30,742	1,465	(1,512)	9,570	15,372	4,814	288	343
26	TFIT1		97,671	36,823	(1,422)	18,917	30,040	8,985	525	607
27	TEXP1		542,489	348,470	5,914	55,581	82,606	22,170	1,186	1,352
28	PRERTN		127,483	48,083	(1,563)	24,301	39,191	11,632	670	813
29	RBX		1,924,884	1,258,062	36,872	170,842	283,667	71,963	3,636	3,248
30	PRRTR		6.62%	3.82%	-4.24%	14.22%	13.82%	16.16%	18.43%	25.03%
31	PRCLRT		100.00%	57.70%	-64.05%	214.80%	208.76%	244.11%	278.40%	378.10%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
 OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	Large Power Summary
OPERATING REVENUES AT PRESENT RATE LEVELS									
SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	1,338	177	463	576	7,052	17,559	49	4,575
3	TOTAL SALE OF ELECTRICITY	RRT 1,338	177	463	576	7,052	17,559	49	4,575
4	LATE PAY CHARGES PRESENT RATES	R11 30	0	0	0	61	55	1	218
5	TOTAL ADJUSTED SALES OF ELECTRICITY	RRTT 1,368	177	463	576	7,113	17,614	50	4,793
6	ANNUALIZATION PRESENT REVENUES	ANN 438	16	3	49	112	(399)	(2)	460
7	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0	(2)
8	ANNUAL ADJ'D SALE OF ELECT	ARTT 1,806	193	465	625	7,216	17,184	48	5,251
9	OTHER OPERATING REVENUES	ROOT 13	5	27	3	373	1,606	1	100
10	TOTAL OPERATING REVENUES	ROT 1,819	198	492	628	7,589	18,790	49	5,351
OPERATING EXPENSES									
OPERATION AND MAINTENENCE EXPENSES									
11	TRANSMISSION	EE20 0	0	0	0	0	0	0	0
12	DISTRIBUTION	EE30 66	24	15	15	1,534	8,883	8	376
13	OTHER OPER & MAINT EXPENSES	EE0T 38	14	78	8	1,308	4,380	4	348
14	TOTAL OPER & MAINT EXPENSES	EE00 104	38	93	23	2,842	13,263	12	724
DEPRECIATION EXPENSE									
15	TRANSMISSION	ED20 0	0	0	0	0	0	0	0
16	DISTRIBUTION	ED30 75	27	47	17	956	4,020	9	456
17	OTHER DEPREC EXP	ED0T 3	1	7	1	98	376	0	22
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A 78	28	54	18	1,054	4,396	9	478
TAXES									
19	CAPITAL STOCK PRESENT LEVEL	ET1 1	0	1	0	30	112	0	7
20	OTHER OTHER TAXES	ET001 4	2	5	0	85	324	0	22
21	DEFERRED INCOME TAXES	TXTA 5	1	8	3	115	483	1	36
22	NET INVESTMENT TAX CREDIT	TX93 (1)	0	(1)	0	(18)	(81)	0	(5)
23	GROSS RECEIPTS TAX	TXG 107	11	27	37	426	1,016	3	310
24	TOTAL PA INCOME TAX	TSIT1 147	10	27	54	222	(383)	2	348
25	TOTAL FED INC TAX	TFTX 460	32	86	168	719	(1,071)	6	1,095
26	TOTAL TAXES	TFIT1 723	56	153	262	1,579	400	12	1,813
27	TOTAL OPERATING EXPENSES	TEXP1 905	122	300	303	5,475	18,059	33	3,015
28	RETURN (LN 10 - 27)	PRERTN 914	76	192	325	2,114	731	16	2,336
29	TOTAL RATE BASE	RBX 868	311	842	199	20,723	73,546	102	5,570
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR 105.30%	24.44%	22.80%	163.32%	10.20%	0.99%	15.69%	41.94%
31	CLASS RATE IN % OF TOTAL	PRCLRT 1590.63%	369.18%	344.41%	2467.07%	154.08%	14.95%	237.01%	633.53%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
WAGES AND SALARIES ALLOCATOR												
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL												
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	53,527	34,472	1,012	4,793	7,996	1,958	99	78
3	DEMAND COMPONENT		DP30	K907D	25,280	13,056	699	1,970	7,039	1,843	95	0
4	CUSTOMER COMPONENT		CP30	K907C	28,247	21,416	313	2,823	957	115	4	78
5	CUSTOMER ACCTS	K920	RC10	K921	19,163	16,550	193	2,027	311	14	0	2
6	CUSTOMER SERV & INFO	K922	RC10	K923	1,369	1,182	14	145	22	1	0	0
7	SALES	K924	DAT2	K925	1,315	679	36	102	366	96	5	0
TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL												
8	ALLOCATOR			K929	75,374	52,883	1,255	7,067	8,695	2,069	104	80
9	DEMAND COMPONENT			RK929	100.00%	70.162%	1.665%	9.376%	11.535%	2.745%	0.138%	0.106%
10	ALLOCATOR			K929D	25,280	13,056	699	1,970	7,039	1,843	95	0
11	CUSTOMER COMPONENT			DK929	100.00%	51.645%	2.765%	7.793%	27.844%	7.290%	0.376%	0.000%
12	ALLOCATOR			K929C	50,094	39,827	556	5,097	1,656	226	9	80
13	ADMIN & GENERAL			CK929	100.00%	79.507%	1.110%	10.175%	3.306%	0.451%	0.018%	0.160%
14	DEMAND COMPONENT	K930	K929	K931	4,167	2,924	70	391	481	114	5	4
15	ALLOCATOR			DK929	1,398	722	39	109	389	102	5	0
16	CUSTOMER COMPONENT			CK929	2,769	2,202	31	282	92	12	0	4
TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL												
17	ALLOCATOR			K939	79,541	55,806	1,325	7,458	9,176	2,183	109	84
18	DEMAND COMPONENT			RK939	100.00%	70.167%	1.666%	9.376%	11.535%	2.744%	0.137%	0.106%
19	ALLOCATOR			K939D	26,678	13,778	738	2,079	7,428	1,945	100	0
20	CUSTOMER COMPONENT			DK939	100.00%	51.649%	2.766%	7.793%	27.843%	7.291%	0.375%	0.000%
21	ALLOCATOR			K939C	52,863	42,028	587	5,379	1,748	238	9	84
22	ADMIN & GENERAL			CK939	100.00%	79.513%	1.110%	10.175%	3.307%	0.450%	0.017%	0.159%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR
 \$1,000

Line No.	adjusted to 100% for allocations WAGES AND SALARIES ALLOCATOR	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GE											
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	21	8	41	5	573	2,469	2
3	DEMAND COMPONENT		DP30	K907D	0	0	40	0	439	99	0
4	CUSTOMER COMPONENT		CP30	K907C	21	8	1	5	134	2,370	2
5	CUSTOMER ACCTS	K920	RC10	K921	0	0	0	0	47	19	0
6	CUSTOMER SERV & INFO	K922	RC10	K923	0	0	0	0	3	1	0
7	SALES	K924	DAT2	K925	0	0	2	0	23	5	0
TOTAL WAGES AND SALARIES ALLOCATOR											
8	EXCLUDING ADMIN & GENERAL			K929	21	8	43	5	646	2,494	2
9	ALLOCATOR			RK929	0.028%	0.011%	0.057%	0.007%	0.857%	3.309%	0.004%
10	DEMAND COMPONENT			K929D	0	0	40	0	439	99	0
11	ALLOCATOR			DK929	0.000%	0.000%	0.158%	0.000%	1.737%	0.392%	0.000%
12	CUSTOMER COMPONENT			K929C	21	8	3	5	207	2,395	2
13	ALLOCATOR			CK929	0.042%	0.016%	0.006%	0.010%	0.413%	4.781%	0.005%
14	ADMIN & GENERAL	K930	K929	K931	1	0	2	0	35	137	0
15	DEMAND COMPONENT		DK929	K931D	0	0	2	0	24	5	0
16	CUSTOMER COMPONENT		CK929	K931C	1	0	0	0	11	132	0
TOTAL WAGES AND SALARIES ALLOCATOR											
17	INCLUDING ADMIN & GENERAL			K939	22	8	45	5	681	2,631	2
18	ALLOCATOR			RK939	0.028%	0.010%	0.057%	0.006%	0.856%	3.308%	0.004%
19	DEMAND COMPONENT			K939D	0	0	42	0	463	104	0
20	ALLOCATOR			DK939	0.000%	0.000%	0.157%	0.000%	1.736%	0.390%	0.000%
21	CUSTOMER COMPONENT			K939C	22	8	3	5	218	2,527	2
22	ALLOCATOR			CK939	0.042%	0.015%	0.006%	0.009%	0.412%	4.780%	0.005%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1		253,247	173,426	6,013	24,083	30,718	7,110	250	4,812
2	ALLOCATOR		RCW1	100.00%	68.481%	2.374%	9.510%	12.131%	2.808%	0.099%	1.900%
3	METER READING EXPENSE	CW2		3,309,915	2,861,532	33,380	350,393	53,700	2,460	60	260
4	ALLOCATOR		RCW2	100.00%	86.452%	1.010%	10.586%	1.622%	0.074%	0.002%	0.008%
5	LATE PAYMENTS	CW4		10,106	6,597	52	1,339	1,288	472	24	187
6	ALLOCATOR		RCW4	100.00%	65.278%	0.515%	13.250%	12.745%	4.670%	0.237%	1.850%
7	UNCOLLECTIBLE ACCOUNTS	CW5		19,017	17,599	49	798	459	40	0	42
8	ALLOCATOR		RCW5	100.00%	92.543%	0.258%	4.196%	2.414%	0.210%	0.000%	0.221%
9	CUSTOMER DEPOSITS	CW6		15,950	7,253	39	3,524	4,240	667	40	0
10	ALLOCATOR		RCW6	100.00%	45.473%	0.245%	22.094%	26.583%	4.182%	0.251%	0.000%
11	CUSTOMER ADVANCES	CW7		168,035	0	0	145,704	22,331	0	0	0
12	ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.711%	13.289%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8		1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14	ALLOCATOR		RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16	ALLOCATOR		RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10		1,377,750	1,189,902	13,882	145,704	22,331	1,025	27	107
18	ALLOCATOR		RC10	100.00%	86.364%	1.008%	10.576%	1.622%	0.074%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30		1,376,553	1,189,902	13,882	145,704	22,331	0	0	0
20	ALLOCATOR		RC30	100.00%	86.441%	1.008%	10.585%	1.622%	0.000%	0.000%	0.000%
III DEMANDS (KW)											
21	TRANSMISSION LEVEL DEMANDS	D10		6,144,574	2,594,685	93,404	324,310	1,349,996	871,408	46,716	418,988
22	ALLOCATOR		RD10	100.00%	42.226%	1.520%	5.278%	21.971%	14.182%	0.760%	6.819%
23	PRIMARY LEVEL DEMANDS	D20		7,339,182	3,461,534	185,282	522,209	1,866,312	1,101,623	57,060	0
24	ALLOCATOR		RD20	100.00%	47.166%	2.525%	7.115%	25.429%	15.010%	0.777%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		6,180,499	3,461,534	185,282	522,209	1,866,312	0	0	0
26	ALLOCATOR		RD30	100.00%	56.008%	2.998%	8.449%	30.197%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		6,151,859	3,461,534	185,282	522,209	1,866,312	0	0	0
28	ALLOCATOR		RD30K	100.00%	56.268%	3.012%	8.489%	30.337%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403		1	0	0	0	0	0	0	0
30	ALLOCATOR		RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405		1	0	0	0	0	0	0	0
32	ALLOCATOR		RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407		1	0	0	0	0	0	0	0
34	ALLOCATOR		RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		1	1	0	0	0	0	0	0
36	ALLOCATOR		RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY											
37	MWH SALES UNANNUALIZED	ES15		36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38	ALLOCATOR		RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
VI OTHER											
39	FEDERAL TAXABLE INCOME			88,935	5,767	(4,301)	26,235	44,351	13,968	837	995
40	ALLOCATOR		FTX	100.000%	6.486%	-4.836%	29.499%	49.855%	15.706%	0.941%	1.119%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Output	IST	LP-6	LPEP	ISA	GH	SJ/LAL	L5-S
I CUSTOMERS, WEIGHTED										
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CW1		1,287	467	78	299	4,557	0	147
2	ALLOCATOR		RCW1	0.508%	0.184%	0.031%	0.118%	1.799%	0.000%	0.058%
3	METER READING EXPENSE	CW2		60	10	0	0	8,050	0	10
4	ALLOCATOR		RCW2	0.002%	0.000%	0.000%	0.000%	0.243%	0.000%	0.000%
5	LATE PAYMENTS	CW4		30	0	0	0	61	55	1
6	ALLOCATOR		RCW4	0.297%	0.000%	0.000%	0.000%	0.604%	0.544%	0.010%
7	UNCOLLECTIBLE ACCOUNTS	CW5		0	0	0	0	30	0	0
8	ALLOCATOR		RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6		0	0	0	0	168	19	0
10	ALLOCATOR		RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7		0	0	0	0	0	0	0
12	ALLOCATOR		RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	0	5,016	1,364	0
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	0	4,372	0	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10		26	4	1	1	3,347	1,387	6
18	ALLOCATOR		RC10	0.002%	0.000%	0.000%	0.000%	0.243%	0.101%	0.000%
19	SECONDARY CUSTOMERS	C30		0	0	0	0	3,347	1,387	0
20	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.000%	0.243%	0.101%	0.000%
III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10		232,544	55,946	23,338	59,884	59,278	13,254	823
22	ALLOCATOR		RD10	3.785%	0.910%	0.380%	0.975%	0.965%	0.216%	0.013%
23	PRIMARY LEVEL DEMANDS	D20		0	0	0	0	116,522	28,640	0
24	ALLOCATOR		RD20	0.000%	0.000%	0.000%	0.000%	1.588%	0.390%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		0	0	0	0	116,522	28,640	0
26	ALLOCATOR		RD30	0.000%	0.000%	0.000%	0.000%	1.885%	0.463%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		0	0	0	0	116,522	0	0
28	ALLOCATOR		RD30K	0.000%	0.000%	0.000%	0.000%	1.894%	0.000%	0.000%
IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403		0	0	0	0	0	1	0
30	ALLOCATOR		RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405		0	0	0	0	0	1	0
32	ALLOCATOR		RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407		0	0	1	0	0	0	0
34	ALLOCATOR		RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		0	0	0	0	0	0	0
36	ALLOCATOR		RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY										
37	MWH SALES UNANNUALIZED	ES15		1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR		RES15	5.138%	1.164%	0.169%	1.194%	0.917%	0.306%	0.013%
VI OTHER										
39	FEDERAL TAXABLE INCOME			1,333	92	251	485	2,041	(3,123)	16
40	ALLOCATOR		FTX	1.499%	0.103%	0.282%	0.545%	2.295%	-3.512%	0.018%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations PROGRAM GENERATED ALLOCATORS	Output	Pa Jurisdict Distribution 0	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	TOTAL NET ELECTRIC PLANT	P01	2,277,525	1,483,489	43,213	204,935	337,284	84,661	4,285	3,721
2	DEMAND COMPONENT	P01D	1,055,194	544,157	29,129	82,088	293,375	78,824	4,078	0
3	CUSTOMER COMPONENT	P01C	1,222,331	939,332	14,084	122,847	43,909	5,837	207	3,721
4	ALLOCATOR	RP01	100.00%	65.137%	1.897%	8.998%	14.809%	3.717%	0.188%	0.163%
5	ALLOCATOR	DP01	100.00%	51.570%	2.761%	7.779%	27.803%	7.470%	0.386%	0.000%
6	ALLOCATOR	CP01	100.00%	76.849%	1.152%	10.050%	3.592%	0.478%	0.017%	0.304%
7	TOTAL ELECTRIC PLANT IN SVC	P00	3,672,966	2,386,763	68,619	330,424	536,062	131,019	6,647	5,203
8	DEMAND COMPONENT	P00D	1,684,012	869,693	46,556	131,198	468,888	122,800	6,354	0
9	CUSTOMER COMPONENT	P00C	1,988,954	1,517,070	22,063	199,226	67,174	8,219	293	5,203
10	ALLOCATOR	DP00	100.00%	51.644%	2.765%	7.791%	27.844%	7.292%	0.377%	0.000%
11	ALLOCATOR	CP00	100.00%	76.275%	1.109%	10.017%	3.377%	0.413%	0.015%	0.262%
12	TOTAL TRANS/DIST PLANT	AT2	3,302,722	2,126,973	62,454	295,710	493,350	120,858	6,139	4,812
13	DEMAND COMPONENT	AT2D	1,559,832	805,556	43,122	121,521	434,313	113,747	5,888	0
14	CUSTOMER COMPONENT	AT2C	1,742,890	1,321,417	19,332	174,189	59,037	7,111	251	4,812
15	ALLOCATOR	DAT2	100.00%	51.644%	2.765%	7.791%	27.844%	7.292%	0.377%	0.000%
16	ALLOCATOR	CAT2	100.00%	75.818%	1.109%	9.994%	3.387%	0.408%	0.014%	0.276%
WORKING CAPITAL ALLOCATOR										
O&M LESS UNCOLLECTIBLE ACCOUNTS										
17	TOTAL APPLICABLE EXPENSE	WCAP	326,187	227,708	5,438	27,197	38,617	9,961	503	412
18	DEMAND COMPONENT	WCAPD	113,188	58,157	3,115	8,773	31,354	8,837	457	0
19	CUSTOMER COMPONENT	WCAPC	212,999	169,551	2,323	18,424	7,263	1,124	46	412
20	ALLOCATOR	DWCAP	100.00%	51.383%	2.752%	7.751%	27.700%	7.807%	0.404%	0.000%
21	ALLOCATOR	CWCAP	100.00%	79.605%	1.091%	8.649%	3.409%	0.528%	0.022%	0.193%
22	TOTAL RATE BASE	RBX	1,930,000	1,261,406	36,970	171,295	284,420	72,155	3,645	3,257
23	DEMAND COMPONENT	RBXD	902,379	465,226	24,901	70,183	250,816	67,714	3,505	0
24	CUSTOMER COMPONENT	RBXC	1,027,621	796,180	12,069	101,112	33,604	4,441	140	3,257
25	ALLOCATOR	TRBX	100.00%	65.358%	1.916%	8.873%	14.735%	3.739%	0.189%	0.169%
26	ALLOCATOR	DRBX	100.00%	51.555%	2.759%	7.778%	27.795%	7.504%	0.388%	0.000%
27	ALLOCATOR	CRBX	100.00%	77.478%	1.174%	9.838%	3.269%	0.432%	0.014%	0.317%
28	NET ORIG COST RATE BASE	NOP	1,880,572	1,228,834	36,060	166,930	277,435	70,412	3,557	3,182
29	DEMAND COMPONENT	NOPD	880,609	453,995	24,301	68,487	244,763	66,094	3,421	0
30	CUSTOMER COMPONENT	NOPC	999,963	774,839	11,759	98,443	32,672	4,318	136	3,182
31	ALLOCATOR	TNOP	100.00%	65.345%	1.918%	8.876%	14.752%	3.744%	0.189%	0.168%
32	ALLOCATOR	TNOPD	100.00%	51.555%	2.760%	7.777%	27.795%	7.505%	0.388%	0.000%
33	ALLOCATOR	TNOPC	100.00%	77.485%	1.176%	9.844%	3.266%	0.432%	0.014%	0.318%
34	BASE FOR GROSS RECEIPTS TAX	RRBG	636,265	374,918	3,714	76,875	116,715	32,557	1,793	2,115
35	ALLOCATOR	TRRBG	100.00%	58.925%	0.583%	12.081%	18.343%	5.117%	0.282%	0.332%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PROGRAM GENERATED ALLOCATORS									
1	TOTAL NET ELECTRIC PLANT	P01	995	360	1,103	230	24,435	88,701	115
2	DEMAND COMPONENT	P01D	0	0	1,037	0	18,313	4,192	0
3	CUSTOMER COMPONENT	P01C	995	360	66	230	6,122	84,509	115
4	ALLOCATOR	RP01	0.044%	0.016%	0.048%	0.010%	1.073%	3.895%	0.005%
5	ALLOCATOR	DP01	0.000%	0.000%	0.098%	0.000%	1.736%	0.397%	0.000%
6	ALLOCATOR	CP01	0.081%	0.029%	0.005%	0.019%	0.501%	6.914%	0.009%
7	TOTAL ELECTRIC PLANT IN SVC	P00	1,391	503	2,756	321	38,538	164,558	160
8	DEMAND COMPONENT	P00D	0	0	2,662	0	29,271	6,586	0
9	CUSTOMER COMPONENT	P00C	1,391	503	94	321	9,267	157,972	160
10	ALLOCATOR	DP00	0.000%	0.000%	0.158%	0.000%	1.738%	0.391%	0.000%
11	ALLOCATOR	CP00	0.070%	0.025%	0.005%	0.016%	0.466%	7.942%	0.008%
12	TOTAL TRANS/DIST PLANT	AT2	1,287	466	2,546	299	35,369	152,312	147
13	DEMAND COMPONENT	AT2D	0	0	2,467	0	27,116	6,102	0
14	CUSTOMER COMPONENT	AT2C	1,287	466	79	299	8,253	146,210	147
15	ALLOCATOR	DAT2	0.000%	0.000%	0.158%	0.000%	1.738%	0.391%	0.000%
16	ALLOCATOR	CAT2	0.074%	0.027%	0.005%	0.017%	0.474%	8.389%	0.008%
WORKING CAPITAL ALLOCATOR									
O&M LESS UNCOLLECTIBLE ACCOUNTS									
17	TOTAL APPLICABLE EXPENSE	WCAP	104	38	93	23	2,812	13,263	12
18	DEMAND COMPONENT	WCAPD	0	0	78	0	1,956	460	0
19	CUSTOMER COMPONENT	WCAPC	104	38	15	23	856	12,803	12
20	ALLOCATOR	DWCAP	0.000%	0.000%	0.069%	0.000%	1.728%	0.406%	0.000%
21	ALLOCATOR	CWCAP	0.049%	0.018%	0.007%	0.011%	0.402%	6.011%	0.007%
22	TOTAL RATE BASE	RBX	870	312	844	200	20,779	73,742	102
23	DEMAND COMPONENT	RBXD	0	0	787	0	15,656	3,595	0
24	CUSTOMER COMPONENT	RBXC	870	312	57	200	5,123	70,147	102
25	ALLOCATOR	TRBX	0.045%	0.016%	0.044%	0.010%	1.077%	3.821%	0.008%
26	ALLOCATOR	DRBX	0.000%	0.000%	0.087%	0.000%	1.735%	0.398%	0.000%
27	ALLOCATOR	CRBX	0.085%	0.030%	0.006%	0.019%	0.499%	6.826%	0.013%
28	NET ORIG COST RATE BASE	NOP	851	306	817	196	20,272	71,623	100
29	DEMAND COMPONENT	NOPD	0	0	761	0	15,278	3,510	0
30	CUSTOMER COMPONENT	NOPC	851	306	56	196	4,994	68,113	100
31	ALLOCATOR	TNOP	0.044%	0.016%	0.043%	0.010%	1.078%	3.809%	0.008%
32	ALLOCATOR	TNOPD	0.000%	0.000%	0.086%	0.000%	1.735%	0.399%	0.000%
33	ALLOCATOR	TNOPC	0.084%	0.031%	0.006%	0.020%	0.499%	6.812%	0.013%
34	BASE FOR GROSS RECEIPTS TAX	RRBG	1,806	193	466	625	7,225	17,215	48
35	ALLOCATOR	TRRBG	0.284%	0.030%	0.073%	0.098%	1.136%	2.706%	0.013%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PROGRAM GENERATED ALLOCATORS DEPRECIATION AND AMORTIZATION EXPENSE										
1	TOTAL DEPRECIATION EXPENSE	ED00	96,885	63,305	1,830	8,757	13,826	3,217	159	294
2	DEMAND COMPONENT	ED00D	39,035	20,217	1,081	3,051	10,898	2,764	143	0
3	CUSTOMER COMPONENT	ED00C	57,850	43,088	749	5,706	2,728	453	16	294
4	ALLOCATOR	RED00D	100.00%	51.795%	2.769%	7.816%	27.919%	7.081%	0.366%	0.000%
5	ALLOCATOR	RED00C	100.00%	74.485%	1.295%	9.863%	4.716%	0.783%	0.028%	0.508%
6	DISTRIBUTION DEPRECIATION EXPENSE	ED30	84,152	54,369	1,618	7,563	12,158	2,867	142	281
7	DEMAND COMPONENT	ED30D	34,764	18,009	963	2,718	9,709	2,452	127	0
8	CUSTOMER COMPONENT	ED30C	49,388	36,360	655	4,845	2,449	415	15	281
9	ALLOCATOR	RED30D	100.00%	51.817%	2.770%	7.818%	27.928%	7.053%	0.365%	0.000%
10	ALLOCATOR	RED30C	100.00%	73.620%	1.326%	9.810%	4.959%	0.840%	0.030%	0.569%
11	GENERAL & INTANGIBLE DEPREC EXPENSE	ED88	12,733	8,935	212	1,194	1,468	350	17	13
12	DEMAND COMPONENT	ED88D	4,271	2,206	118	333	1,189	312	16	0
13	CUSTOMER COMPONENT	ED88C	8,462	6,728	94	862	279	38	1	13
14	ALLOCATOR	RED88D	100.00%	51.626%	2.763%	7.797%	27.839%	7.305%	0.375%	0.000%
15	ALLOCATOR	RED88C	100.00%	79.531%	1.111%	10.187%	3.297%	0.449%	0.012%	0.154%
16	TOTAL DISTRIBUTION PLANT	P30	3,302,722	2,126,973	62,454	295,710	493,350	120,858	6,139	4,812
17	DEMAND COMPONENT	P30D	1,559,832	805,556	43,122	121,521	434,313	113,747	5,888	0
18	CUSTOMER COMPONENT	P30C	1,742,890	1,321,417	19,332	174,189	59,037	7,111	251	4,812
19	ALLOCATOR	RP30	100.00%	64.400%	1.891%	8.954%	14.938%	3.659%	0.186%	0.146%
20	ALLOCATOR	DP30	100.00%	51.644%	2.765%	7.791%	27.844%	7.292%	0.377%	0.000%
21	ALLOCATOR	CP30	100.00%	75.818%	1.109%	9.994%	3.387%	0.408%	0.014%	0.276%
22	TOT ADJ'D SALE OF ELECTRICITY	RRTT	635,102	373,870	3,796	77,164	116,675	32,227	1,849	2,159
23	ALLOCATOR	RRTT	100.00%	58.869%	0.598%	12.150%	18.371%	5.074%	0.291%	0.340%
REVENUES										
24	RS; RTS; GS-1	EER	523,967	442,711	4,593	76,663				
25	ALLOCATOR	REER	100.00%	84.492%	0.877%	14.631%				
26	RS; RTS	OTRK	447,304	442,711	4,593					
27	ALLOCATOR	TOTRK	100.00%	98.973%	1.027%					

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PROGRAM GENERATED ALLOCATORS DEPRECIATION AND AMORTIZATION EXPENSE									
1	TOTAL DEPRECIATION EXPENSE	ED00	79	28	54	18	1,065	4,441	9
2	DEMAND COMPONENT	ED00D	0	0	49	0	679	152	0
3	CUSTOMER COMPONENT	ED00C	79	28	5	18	386	4,289	9
4	ALLOCATOR	RED00D	0.000%	0.000%	0.126%	0.000%	1.739%	0.389%	0.000%
5	ALLOCATOR	RED00C	0.137%	0.048%	0.009%	0.031%	0.667%	7.414%	0.016%
6	DISTRIBUTION DEPRECIATION EXPENSE	ED30	75	27	47	17	956	4,020	9
7	DEMAND COMPONENT	ED30D	0	0	42	0	605	135	0
8	CUSTOMER COMPONENT	ED30C	75	27	5	17	351	3,885	9
9	ALLOCATOR	RED30D	0.000%	0.000%	0.121%	0.000%	1.740%	0.388%	0.000%
10	ALLOCATOR	RED30C	0.152%	0.055%	0.010%	0.034%	0.711%	7.866%	0.018%
11	GENERAL & INTANGIBLE DEPREC EXPENSE	ED88	4	1	7	1	109	421	0
12	DEMAND COMPONENT	ED88D	0	0	7	0	74	17	0
13	CUSTOMER COMPONENT	ED88C	4	1	0	1	35	404	0
14	ALLOCATOR	RED88D	0.000%	0.000%	0.164%	0.000%	1.733%	0.398%	0.000%
15	ALLOCATOR	RED88C	0.047%	0.012%	0.000%	0.012%	0.414%	4.774%	0.000%
16	TOTAL DISTRIBUTION PLANT	P30	1,287	466	2,546	299	35,369	152,312	147
17	DEMAND COMPONENT	P30D	0	0	2,467	0	27,116	6,102	0
18	CUSTOMER COMPONENT	P30C	1,287	466	79	299	8,253	146,210	147
19	ALLOCATOR	RP30	0.039%	0.014%	0.077%	0.009%	1.071%	4.612%	0.004%
20	ALLOCATOR	DP30	0.000%	0.000%	0.158%	0.000%	1.738%	0.391%	0.000%
21	ALLOCATOR	CP30	0.074%	0.027%	0.005%	0.017%	0.474%	8.389%	0.008%
22	TOT ADJ'D SALE OF ELECTRICITY	RRTT	1,368	177	463	576	7,113	17,614	50
23	ALLOCATOR	RRRTT	0.215%	0.028%	0.073%	0.091%	1.120%	2.773%	0.008%
REVENUES									
24	RS; RTS; GS-1	EER							
25	ALLOCATOR	REER							
26	RS; RTS	OTRK							
27	ALLOCATOR	TOTRK							

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

COST ALLOCATION STUDY – PROPOSED RATES

HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES AT PROPOSED RATE LEVELS

Line No.	Output	Pa Jurisdict Distribution	\$1,000							
			RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
3			81,735	75,438	886	838	556	(326)	(111)	(127)
4			706,730	442,711	4,630	76,663	115,943	31,429	1,714	1,845
5	RRTTP		10,107	6,598	52	1,339	1,288	472	24	187
6	RRTTP		716,837	449,309	4,682	78,002	117,231	31,901	1,738	2,032
7	ANNP		1,164	1,048	(82)	(289)	40	330	(56)	(44)
8			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ARTTP		716,877	449,561	4,578	77,601	117,150	32,202	1,680	1,987
10	ROOT		34,831	22,432	659	3,119	5,203	1,274	65	51
11	ROTP		751,708	471,993	5,237	80,720	122,353	33,476	1,745	2,038
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
12	EE20		0	0	0	0	0	0	0	0
13	EE30		141,811	88,578	2,687	12,196	21,228	6,024	305	248
14	EEOT		207,597	160,854	2,841	15,820	17,860	3,978	198	207
15	EE00		349,408	249,432	5,528	28,016	39,088	10,002	503	455
DEPRECIATION EXPENSE										
16	ED20		0	0	0	0	0	0	0	0
17	ED30		84,152	54,369	1,618	7,563	12,158	2,867	142	281
18	EDOT		11,761	8,304	193	1,106	1,332	317	16	10
19	ED00		95,913	62,673	1,811	8,669	13,490	3,184	158	291
TAXES										
20	ET1P		3,087	2,010	58	278	458	115	6	5
21	ET001		9,168	6,268	159	847	1,165	283	15	11
22	TXTA		10,029	6,317	193	858	1,611	399	21	18
23	TX93		(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
24	TXG		42,362	26,571	271	4,585	6,919	1,902	99	117
25	TSIT1		16,642	6,933	(421)	3,077	4,878	1,490	81	96
26	TFTX		54,748	23,647	(1,251)	9,805	15,523	4,715	255	306
27	TFIT1		134,323	70,637	(1,023)	19,296	30,304	8,843	474	550
28	TEXP1		579,644	382,742	6,316	55,981	82,882	22,029	1,135	1,296
29	PRERTN		172,064	89,244	(1,079)	24,739	39,471	11,447	610	742
30	RBX		1,924,884	1,258,062	36,873	170,842	283,667	71,963	3,636	3,248
31	PRRTR		8.94%	7.09%	-2.93%	14.48%	13.91%	15.91%	16.78%	22.84%
32	PRCLRT		100.00%	79.31%	-32.77%	161.97%	155.59%	177.96%	187.70%	255.48%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SU/AL	L5-S
OPERATING REVENUES AT PROPOSED RATE LEVEL								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	1,338	177	463	576	7,052	17,559	49
3	2007 REVENUE INCREASE	(89)	(7)	0	4	515	4,155	3
4	TOTAL SALE OF ELECTRICITY	RRTP	1,249	170	463	580	7,567	21,714
5	LATE PAY CHARGES	R11P	30	0	0	61	55	1
6	TOT ADJUSTED SALE OF ELECTRICITY	RRTTP	1,279	170	463	580	7,628	21,769
7	ANNUALIZATION ADJUSTMENT	ANNP	438	16	3	49	112	(399)
8	ADJUSTMENT - RATE REFUND		0	0	(1)	0	(9)	(31)
9	ADJUSTED SALE OF ELECTRICITY	ARTTP	1,717	186	465	629	7,731	21,339
10	OTHER OPERATING REVENUES	ROOT	13	5	27	3	373	1,606
11	TOTAL OPERATING REVENUES	ROTP	1,730	191	492	632	8,104	22,945
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
12	TRANSMISSION	EE20	0	0	0	0	0	0
13	DISTRIBUTION	EE30	66	24	15	15	1,534	8,883
14	OTHER OPER & MAINT EXPENSES	EEOT	38	14	78	8	1,309	4,380
15	TOTAL OPER & MAINT EXPENSES	EE00	104	38	93	23	2,843	13,263
DEPRECIATION EXPENSE								
16	TRANSMISSION	ED20	0	0	0	0	0	0
17	DISTRIBUTION	ED30	75	27	47	17	956	4,020
18	OTHER DEPRECIATION EXPENSE	EDOT	3	1	7	1	98	376
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE								
19	AMORTIZATION EXPENSE	ED00	78	28	54	18	1,054	4,396
TAXES								
20	CAPITAL STOCK PROP LEVEL	ET1P	1	0	1	0	33	121
21	OTHER-W/O CAP STOCK	ET001	4	2	5	0	85	323
22	DEFERRED INCOME TAXES	TXTA	5	1	8	3	115	483
23	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(18)	(81)
24	GROSS RECEIPTS TAX	TXG	101	11	27	37	457	1,261
25	TOTAL PA INCOME TAX	TSIT1	139	9	27	54	270	7
26	TOTAL FED INC TAX	TFTX	433	30	86	169	870	158
27	TOTAL TAXES	TFIT1	682	53	153	263	1,812	2,272
28	TOTAL OPERATING EXPENSES	TEXP1	864	119	300	304	5,709	19,931
29	RETURN (LN 11 - 28)	PRERTN	866	72	192	328	2,395	3,014
30	TOTAL RATE BASE	RBX	868	311	842	199	20,723	73,546
31	RATE OF RETURN (LN 29 / LN 30)	PRRTR	99.77%	23.15%	22.80%	164.82%	11.56%	4.10%
32	CLASS RATE IN % OF TOTAL	PRCLRT	1116.00%	258.95%	255.03%	1843.62%	129.31%	45.86%
								197.43%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES PROPOSED
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
3	REVENUE INCREASE PROPOSED			81,735	75,438	886	838	556	(326)	(111)	(127)
4	TOTAL SALE OF ELECTRICITY		RRTP	706,730	442,711	4,630	76,663	115,943	31,429	1,714	1,845
5	LATE PAYMENT CHARGES	RCW4	R11P	10,107	6,598	52	1,339	1,288	472	24	187
6	TOT ADJ'D SALE OF ELECTRICITY		RRTP	716,837	449,309	4,682	78,002	117,231	31,901	1,738	2,032
7	ANNUALIZATION	ANNP		1,164	1,048	(82)	(289)	40	330	(56)	(44)
8	ANNUALIZED ELECTRIC SALES			718,001	450,357	4,600	77,713	117,271	32,231	1,682	1,988
9	ADJUSTMENT - RATE REFUND			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
10	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	716,877	449,561	4,578	77,601	117,150	32,202	1,680	1,987
OTHER OPERATING REVENUES											
11	MISC SERVICE REVS (451)	S20	P30 R20	369	238	7	33	55	14	1	1
12	DEMAND COMPONENT		DP30 R20D	174	90	5	14	48	13	1	0
13	CUSTOMER COMPONENT		CP30 R20C	195	148	2	19	7	1	0	1
RENT-ELECTRIC PROPERTY											
14	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0	0
15	DISTRIBUTION RELATED	S24	P30 R24	30,731	19,791	581	2,752	4,590	1,124	57	45
16	DEMAND COMPONENT		DP30 R23D	14,514	7,496	401	1,131	4,041	1,058	55	0
17	CUSTOMER COMPONENT		CP30 R23C	16,217	12,295	180	1,621	549	66	2	45
OTHER ELECTRIC REVENUE											
18	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0	0
19	DISTRIBUTION RELATED	S27	P30 R27	3,731	2,403	71	334	558	136	7	5
20	DEMAND COMPONENT		DP30 R27D	1,762	910	49	137	491	128	7	0
21	CUSTOMER COMPONENT		CP30 R27C	1,969	1,493	22	197	67	8	0	5
22	TOTAL OTHER OPERATING REVS		ROOT	34,831	22,432	659	3,119	5,203	1,274	65	51
23	DEMAND COMPONENT		ROOTD	16,450	8,496	455	1,282	4,580	1,199	63	0
24	CUSTOMER COMPONENT		ROOTC	18,381	13,936	204	1,837	623	75	2	51
25	TOTAL OPERATING REVENUES		ROTP	751,708	471,993	5,237	80,720	122,353	33,476	1,745	2,038
26	BASE FOR GROSS RECEIPTS TAX		RRBGP	718,001	450,357	4,600	77,713	117,271	32,231	1,682	1,988
27	GROSS RECEIPTS TAX @ 5.9%		TXGRP	42,362	26,571	271	4,585	6,919	1,902	99	117

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 OPERATING REVENUES PROPOSED
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES										
SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,338	177	463	576	7,052	17,559	49
3	REVENUE INCREASE PROPOSED			(89)	(7)	0	4	515	4,155	3
4	TOTAL SALE OF ELECTRICITY		RRTP	1,249	170	463	580	7,567	21,714	52
5	LATE PAYMENT CHARGES	RCW4	R11P	30	0	0	0	61	55	1
6	TOT ADJ'D SALE OF ELECTRICITY		RRTTP	1,279	170	463	580	7,628	21,769	53
7	ANNUALIZATION	ANNP		438	16	3	49	112	(399)	(2)
8	ANNUALIZED ELECTRIC SALES			1,717	186	466	629	7,740	21,370	51
9	ADJUSTMENT - RATE REFUND			0	0	(1)	0	(9)	(31)	0
10	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	1,717	186	465	629	7,731	21,339	51
OTHER OPERATING REVENUES										
11	MISC SERVICE REVS (451)	S20	P30 R20	0	0	0	0	4	17	0
12	DEMAND COMPONENT		DP30 R20D	0	0	0	0	3	1	0
13	CUSTOMER COMPONENT		CP30 R20C	0	0	0	0	1	16	0
RENT-ELECTRIC PROPERTY										
14	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0
15	DISTRIBUTION RELATED	S24	P30 R24	12	4	24	3	329	1,417	1
16	DEMAND COMPONENT		DP30 R23D	0	0	23	0	252	57	0
17	CUSTOMER COMPONENT		CP30 R23C	12	4	1	3	77	1,360	1
OTHER ELECTRIC REVENUE										
18	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0
19	DISTRIBUTION RELATED	S27	P30 R27	1	1	3	0	40	172	0
20	DEMAND COMPONENT		DP30 R27D	0	0	3	0	31	7	0
21	CUSTOMER COMPONENT		CP30 R27C	1	1	0	0	9	165	0
22	TOTAL OTHER OPERATING REVS		ROOT	13	5	27	3	373	1,606	1
23	DEMAND COMPONENT		ROOTD	0	0	26	0	286	65	0
24	CUSTOMER COMPONENT		ROOTC	13	5	1	3	87	1,541	1
25	TOTAL OPERATING REVENUES		ROTP	1,730	191	492	632	8,104	22,945	52
26	BASE FOR GROSS RECEIPTS TAX		RRBGP	1,717	186	466	629	7,740	21,370	51
27	GROSS RECEIPTS TAX @ 5.9%		TXGRP	101	11	27	37	457	1,261	3

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
 \$1,000

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING EXPENSES										
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	141,811	88,578	2,687	12,196	21,228	6,024	305	248
3	O & M CUSTOMER ACCOUNTS	EE56	41,006	36,817	212	2,471	1,123	131	3	68
4	O & M CUST SVC & INFO	EE60	24,580	24,328	252	0	0	0	0	0
5	O & M SALES	EE65	3,440	1,777	95	268	958	251	13	0
6	O & M ADMIN & GENERAL	EE79	129,201	90,410	2,163	12,096	15,060	3,592	181	140
7	ADJUSTS TO O & M EXPENSES	EE99	9,370	7,524	117	985	719	4	1	(1)
8	TOTAL OPER & MAINT EXPENSES	EE00	349,408	249,434	5,526	28,016	39,088	10,002	503	455
9	DEMAND COMPONENT	EE00D	113,188	58,157	3,115	8,773	31,354	8,837	457	0
10	CUSTOMER COMPONENT	EE00C	235,717	190,813	2,410	19,222	7,722	1,164	46	454
11	DEPRECIATION & AMORTIZATION	ED00	95,913	62,673	1,811	8,669	13,490	3,184	158	291
12	DEMAND COMPONENT	ED00D	38,643	20,015	1,070	3,020	10,789	2,736	142	0
13	CUSTOMER COMPONENT	ED00C	57,270	42,658	741	5,649	2,701	448	16	291
TAXES OTHER THAN INCOME										
14	EXCLUDING GROSS RECEIPTS	ET01	12,255	8,278	217	1,125	1,623	398	21	16
15	DEMAND COMPONENT	ET01D	4,921	2,538	136	382	1,370	363	20	0
16	CUSTOMER COMPONENT	ET01C	7,334	5,740	81	743	253	35	1	16
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	42,373	26,571	269	4,585	6,923	1,911	99	117
19	DEMAND COMPONENT	TXGD	18,480	10,883	75	2,247	2,529	1,614	90	110
20	CUSTOMER COMPONENT	TXGC	23,891	15,688	194	2,338	4,394	297	9	7
21	TOT DEFERRED INC TAXES	TXTA	10,029	6,317	193	858	1,611	399	21	18
22	DEMAND COMPONENT	TXTAD	5,354	2,820	143	412	1,455	384	20	0
23	CUSTOMER COMPONENT	TXTAC	4,675	3,497	50	446	156	15	1	18
24	NET INVESTMENT TAX CREDIT	TX91	(1,713)	(1,109)	(32)	(154)	(250)	(61)	(3)	(3)
25	DEMAND COMPONENT	TX91D	(785)	(405)	(22)	(61)	(219)	(57)	(3)	0
26	CUSTOMER COMPONENT	TX91C	(928)	(704)	(10)	(93)	(31)	(4)	0	(3)
27	OP EXPENSES PRIOR INCOME TAX	OEBT	508,265	352,164	7,984	43,099	62,485	15,833	799	894
28	DEMAND COMPONENT	OEBTD	179,801	94,008	4,517	14,773	47,278	13,877	726	110
29	CUSTOMER COMPONENT	OEBTC	327,959	257,692	3,466	28,305	15,195	1,955	73	783
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN										
30	TOTAL PA INCOME TAX	TSTX	16,660	6,933	(424)	3,077	4,885	1,505	81	96
31	DEMAND COMPONENT	TSTXD	9,860	2,705	(278)	1,292	4,384	1,432	78	0
32	CUSTOMER COMPONENT	TSTXC	6,852	4,240	(148)	1,799	524	80	3	97
33	TOTAL FED INC TAX	TFTX	54,803	23,646	(1,262)	9,805	15,545	4,763	255	306
34	DEMAND COMPONENT	TFTXD	32,054	9,125	(840)	4,135	14,040	4,567	251	(1)
35	CUSTOMER COMPONENT	TFTXC	23,252	14,621	(439)	5,797	1,710	260	9	311
36	TOTAL TAXES	TX99	134,407	70,636	(1,039)	19,296	30,337	8,915	474	550
37	DEMAND COMPONENT	TX99D	69,884	27,666	(786)	8,407	23,559	8,303	456	109
38	CUSTOMER COMPONENT	TX99C	65,076	43,082	(272)	11,030	7,006	683	23	446
39	TOTAL OPERATING EXPENSES	TOE	579,728	382,743	6,298	55,981	82,915	22,101	1,135	1,296
40	DEMAND COMPONENT	TOED	221,715	105,838	3,399	20,200	65,702	19,876	1,055	109
41	CUSTOMER COMPONENT	TOEC	358,063	276,553	2,879	35,901	17,429	2,295	85	1,191

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
OPERATING EXPENSES								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	66	24	15	15	1,534	8,883
3	O & M CUSTOMER ACCOUNTS	EE56	1	0	1	0	89	87
4	O & M CUST SVC & INFO	EE60	0	0	0	0	0	0
5	O & M SALES	EE65	0	0	5	0	60	13
6	O & M ADMIN & GENERAL	EE79	37	14	73	8	1,117	4,303
7	ADJUSTS TO O & M EXPENSES	EE99	0	0	(1)	0	43	(23)
8	TOTAL OPER & MAINT EXPENSES	EE00	104	38	93	23	2,843	13,263
9	DEMAND COMPONENT	EE00D	0	0	78	0	1,956	460
10	CUSTOMER COMPONENT	EE00C	104	38	15	23	886	12,803
11	DEPRECIATION & AMORTIZATION	ED00	78	28	54	18	1,054	4,396
12	DEMAND COMPONENT	ED00D	0	0	49	0	672	150
13	CUSTOMER COMPONENT	ED00C	78	28	5	18	382	4,246
TAXES OTHER THAN INCOME								
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	118	444
15	DEMAND COMPONENT	ET01D	0	0	6	0	85	20
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	33	424
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	101	11	27	37	456	1,261
19	DEMAND COMPONENT	TXGD	0	0	0	33	0	899
20	CUSTOMER COMPONENT	TXGC	101	11	27	4	456	362
21	TOT DEFERRED INC TAXES	TXTA	5	1	8	3	115	483
22	DEMAND COMPONENT	TXTAD	0	0	8	0	92	19
23	CUSTOMER COMPONENT	TXTAC	5	1	0	3	23	464
24	NET INVESTMENT TAX CREDIT	TX91	(1)	0	(1)	0	(18)	(81)
25	DEMAND COMPONENT	TX91D	0	0	(1)	0	(14)	(3)
26	CUSTOMER COMPONENT	TX91C	(1)	0	0	0	(4)	(78)
27	OP EXPENSES PRIOR INCOME TAX	OEBT	292	80	187	81	4,568	19,766
28	DEMAND COMPONENT	OEBTD	0	0	140	33	2,791	1,545
29	CUSTOMER COMPONENT	OEBTC	292	80	47	48	1,776	18,221
PA AND FEDERAL INCOME TAXES BASED ON PI								
30	TOTAL PA INCOME TAX	TSTX	139	9	27	54	269	7
31	DEMAND COMPONENT	TSTXD	0	0	26	0	210	11
32	CUSTOMER COMPONENT	TSTXC	139	9	2	54	60	(7)
33	TOTAL FED INC TAX	TFTX	434	30	86	169	867	158
34	DEMAND COMPONENT	TFTXD	0	0	82	0	679	16
35	CUSTOMER COMPONENT	TFTXC	440	30	6	170	197	133
36	TOTAL TAXES	TX99	683	53	153	263	1,807	2,272
37	DEMAND COMPONENT	TX99D	0	0	121	33	1,052	962
38	CUSTOMER COMPONENT	TX99C	689	53	35	231	765	1,298
39	TOTAL OPERATING EXPENSES	TOE	865	119	300	304	5,704	19,931
40	DEMAND COMPONENT	TOED	0	0	248	33	3,680	1,572
41	CUSTOMER COMPONENT	TOEC	871	119	55	272	2,033	18,347

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS											
1	OPERATING REVENUES		ROTP	751,708	471,993	5,237	80,720	122,353	33,476	1,745	2,038
	MINUS: OTHER OPERATING EXPENSES										
2	OP EXPENSES PRIOR INCOME TAX		OEBT	508,254	352,162	7,988	43,099	62,481	15,824	799	894
3	EQUALS: TAXABLE INCOME		TAXI	243,454	119,831	(2,751)	37,621	59,872	17,652	946	1,144
	PLUS: ADJUSTMENTS TO										
4	TAXABLE INCOME		TAT	(68,647)	(45,027)	(1,308)	(6,083)	(9,886)	(2,457)	(121)	(158)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	174,807	74,804	(4,059)	31,538	49,986	15,195	825	986
PA INCOME TAX CALCULATION											
6	TAXABLE NET INCOME		TNI	174,807	74,804	(4,059)	31,538	49,986	15,195	825	986
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01 TASI	(8,197)	(5,380)	(154)	(741)	(1,157)	(278)	(13)	(21)
8	PA TAXABLE INCOME		TSTI	166,610	69,424	(4,213)	30,797	48,829	14,917	812	965
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	166,610	69,424	(4,213)	30,797	48,829	14,917	812	965
11	PA INCOME TAX @ 9.99%		GSIT	16,644	6,935	(421)	3,077	4,878	1,490	81	96
12	PA TAX CREDITS	ITS20	RP01 TS20	(2)	(2)	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS											
13	ADJUSTMENTS		TSTA	(2)	(2)	0	0	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	16,642	6,933	(421)	3,077	4,878	1,490	81	96
FEDERAL INC TAX CALCULATION											
15	TAXABLE NET INCOME		TNI	174,807	74,804	(4,059)	31,538	49,986	15,195	825	986
DEDUCTIONS											
16	PA INCOME TAX		GSIT	16,642	6,933	(421)	3,077	4,878	1,490	81	96
17	TOTAL DEDUCTIONS		TSFS	16,642	6,933	(421)	3,077	4,878	1,490	81	96
18	FEDERAL TAXABLE INCOME		TFTI	158,165	67,871	(3,638)	28,461	45,108	13,705	744	890
19	FEDERAL INCOME TAX @ 35.0%		GFIT	55,358	23,755	(1,273)	9,961	15,788	4,797	260	312
FEDERAL INCOME TAX ADJUSTMENTS											
20	ADJUSTMENTS			(610)	(108)	22	(156)	(265)	(82)	(5)	(6)
21	TOTAL FEDERAL INCOME TAX		TFIT1	54,748	23,647	(1,251)	9,805	15,523	4,715	255	306

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SU/AL	L5-S
DERIVATION-										
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS										
1	OPERATING REVENUES		ROTP	1,730	191	492	632	8,104	22,945	52
	MINUS: OTHER OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX		OEBT	292	80	187	81	4,569	19,766	25
3	EQUALS: TAXABLE INCOME		TAXI	1,438	111	305	551	3,535	3,179	27
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME		TAT	(41)	(16)	(27)	(8)	(745)	(2,757)	(6)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	1,397	95	278	543	2,790	422	21
PA INCOME TAX CALCULATION										
6	TAXABLE NET INCOME		TNI	1,397	95	278	543	2,790	422	21
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01 TASI	(6)	(2)	(5)	(1)	(88)	(349)	(1)
8	PA TAXABLE INCOME		TSTI	1,391	93	273	542	2,702	73	20
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	1,391	93	273	542	2,702	73	20
11	PA INCOME TAX @ 9.99%		GSIT	139	9	27	54	270	7	2
12	PA TAX CREDITS	ITS20	RP01 TS20	0	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS										
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	139	9	27	54	270	7	2
FEDERAL INC TAX CALCULATION										
15	TAXABLE NET INCOME		TNI	1,397	95	278	543	2,790	422	21
DEDUCTIONS										
16	PA INCOME TAX		GSIT	139	9	27	54	270	7	2
17	TOTAL DEDUCTIONS		TSFS	139	9	27	54	270	7	2
18	FEDERAL TAXABLE INCOME		TFTI	1,258	86	251	489	2,520	415	19
19	FEDERAL INCOME TAX @ 35.0%		GFIT	440	30	88	171	882	145	7
FEDERAL INCOME TAX ADJUSTMENTS										
20	ADJUSTMENTS			(7)	0	(2)	(2)	(12)	13	0
21	TOTAL FEDERAL INCOME TAX		TFIT1	433	30	86	169	870	158	7

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

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

HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

As indicated in the preface, PPL Electric submits that, for its system, demand-related primary and secondary distribution costs should be allocated on the basis of the class maximum non-coincident peak demand method. All of the results and studies which make up this exhibit, except those presented in this section, are based upon the use of that method.

In response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, PPL Electric has prepared a cost allocation study at present and proposed rate levels, in addition to the Section III and IV studies. The results of these studies using the average and excess demand allocation method are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit on page 160.

PPL ELECTRIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
\$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
3	TOTAL SALE OF ELECTRICITY	RRT	624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972
4	LATE PAY CHARGES PRESENT RATES	R11	10,107	6,598	52	1,339	1,288	472	24	187
5	TOTAL ADJUSTED SALES OF ELECTRICITY	RRTT	635,102	373,871	3,796	77,164	116,675	32,227	1,849	2,159
6	ANNUALIZATION PRESENT REVENUES	ANN	1,163	1,048	(82)	(289)	40	330	(56)	(44)
7	ADJUSTMENT - RATE REFUND		(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
8	ANNUAL ADJ'D SALE OF ELECT	ARTT	635,141	374,123	3,692	76,763	116,594	32,528	1,791	2,114
9	OTHER OPERATING REVENUES	ROOT	34,831	22,374	628	3,103	5,278	1,311	67	51
10	TOTAL OPERATING REVENUES	ROT	669,972	396,497	4,320	79,866	121,872	33,839	1,858	2,165
OPERATING EXPENSES										
OPERATION AND MAINTENENCE EXPENSES										
11	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION	EE30	141,811	88,328	2,561	12,130	21,523	6,199	318	248
13	OTHER OPER & MAINT EXPENSES	EEOT	207,094	160,217	2,743	15,752	18,086	4,092	206	206
14	TOTAL OPER & MAINT EXPENSES	EE00	348,905	248,545	5,304	27,882	39,609	10,291	524	454
DEPRECIATION EXPENSE										
15	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION	ED30	84,152	54,253	1,554	7,528	12,319	2,943	146	281
17	OTHER DEPREC EXP	EDOT	11,761	8,284	186	1,103	1,352	325	17	10
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
18		ED00A	95,913	62,537	1,740	8,631	13,671	3,268	163	291
TAXES										
19	CAPITAL STOCK PRESENT LEVEL	ET1	2,840	1,845	51	255	427	108	6	5
20	OTHER OTHER TAXES	ET001	9,201	6,279	154	846	1,188	293	15	11
21	DEFERRED INCOME TAXES	TXTA	10,029	6,286	187	856	1,632	413	21	18
22	NET INVESTMENT TAX CREDIT	TX93	(1,713)	(1,107)	(30)	(153)	(253)	(63)	(3)	(3)
23	GROSS RECEIPTS TAX	TXG	37,540	22,120	219	4,536	6,886	1,921	106	125
24	TOTAL PA INCOME TAX	TSIT1	9,032	(34)	(470)	3,020	4,747	1,479	88	108
25	TOTAL FED INC TAX	TFTX	30,742	1,668	(1,407)	9,625	15,115	4,680	279	343
26	TOTAL TAXES	TFIT1	97,671	37,059	(1,296)	18,985	29,742	8,831	512	607
27	TOTAL OPERATING EXPENSES	TEXP1	542,489	348,141	5,748	55,498	83,022	22,390	1,199	1,352
28	RETURN (LN 10 - 27)	PRRTR	127,483	48,354	(1,428)	24,368	38,850	11,449	659	813
29	TOTAL RATE BASE	RBX	1,924,910	1,254,875	35,224	169,988	287,748	74,053	3,779	3,248
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR	6.62%	3.85%	-4.05%	14.34%	13.50%	15.46%	17.44%	25.03%
31	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	58.16%	-61.18%	216.62%	203.93%	233.53%	263.44%	378.10%

PPL ELECTRIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2006
OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
\$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	Large Power Summary
OPERATING REVENUES AT PRESENT RATE LEVELS									
SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	1,338	177	463	576	7,052	17,559	49	4,575
3	TOTAL SALE OF ELECTRICITY	RRT 1,338	177	463	576	7,052	17,559	49	4,575
4	LATE PAY CHARGES PRESENT RATES	R11 30	0	0	0	61	55	1	218
5	TOTAL ADJUSTED SALES OF ELECTRICITY	RRTT 1,368	177	463	576	7,113	17,614	50	4,793
6	ANNUALIZATION PRESENT REVENUES	ANN 438	16	3	49	112	(399)	(2)	460
7	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0	(2)
8	ANNUAL ADJ'D SALE OF ELECT	ARTT 1,806	193	465	625	7,216	17,184	48	5,251
9	OTHER OPERATING REVENUES	ROOT 13	5	27	3	362	1,605	1	100
10	TOTAL OPERATING REVENUES	ROT 1,819	198	492	628	7,578	18,789	49	5,351
OPERATING EXPENSES									
OPERATION AND MAINTENANCE EXPENSES									
11	TRANSMISSION	EE20 0	0	0	0	0	0	0	0
12	DISTRIBUTION	EE30 66	24	15	15	1,491	8,881	8	376
13	OTHER OPER & MAINT EXPENSES	EEOT 38	14	78	8	1,276	4,378	4	348
14	TOTAL OPER & MAINT EXPENSES	EE00 104	38	93	23	2,767	13,259	12	724
DEPRECIATION EXPENSE									
15	TRANSMISSION	ED20 0	0	0	0	0	0	0	0
16	DISTRIBUTION	ED30 75	27	47	17	934	4,019	9	456
17	OTHER DEPREC EXP	EDOT 3	1	7	1	94	376	0	22
TOTAL DEPRECIATION AND									
18	AMORTIZATION EXPENSE	ED00A 78	28	54	18	1,028	4,395	9	478
TAXES									
19	CAPITAL STOCK PRESENT LEVEL	ET1 1	0	1	0	29	112	0	7
20	OTHER OTHER TAXES	ET001 4	2	5	0	84	324	0	22
21	DEFERRED INCOME TAXES	TXTA 5	1	8	3	112	483	1	36
22	NET INVESTMENT TAX CREDIT	TX93 (1)	0	(1)	0	(17)	(81)	0	(5)
23	GROSS RECEIPTS TAX	TXG 107	11	27	37	426	1,016	3	310
24	TOTAL PA INCOME TAX	TSIT1 147	10	27	54	234	(382)	2	348
25	TOTAL FED INC TAX	TFTX 460	32	86	168	756	(1,070)	6	1,095
26	TOTAL TAXES	TFIT1 723	56	153	262	1,624	402	12	1,813
27	TOTAL OPERATING EXPENSES	TEXP1 905	122	300	303	5,419	18,056	33	3,015
28	RETURN (LN 10 - 27)	PRERTM 914	76	192	325	2,159	733	16	2,336
29	TOTAL RATE BASE	RBX 868	311	842	199	20,143	73,529	102	5,570
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR 105.30%	24.44%	22.80%	163.32%	10.72%	1.00%	15.69%	41.94%
31	CLASS RATE IN % OF TOTAL	PRCLRT 1590.63%	369.18%	344.41%	2467.07%	161.93%	15.11%	237.01%	633.53%

PPL ELECTRIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
OPERATING REVENUES AT PROPOSED RATE LEVELS

Line No.	Output Distribution	\$1,000								
		Pa Jurisdict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0	0	
2	DISTRIBUTION REVENUES	624,995	367,273	3,744	75,825	115,387	31,755	1,825	1,972	
3	2007 REVENUE INCREASE	81,733	75,436	886	838	556	(326)	(111)	(127)	
4	TOTAL SALE OF ELECTRICITY	RRTP	706,728	442,709	4,630	76,663	115,943	31,429	1,714	1,845
5	LATE PAY CHARGES	R11P	10,107	6,598	52	1,339	1,288	472	24	187
6	TOT ADJUSTED SALE OF ELECTRICITY	RRTTP	716,835	449,307	4,682	78,002	117,231	31,901	1,738	2,032
7	ANNUALIZATION ADJUSTMENT	ANNP	1,164	1,048	(82)	(289)	40	330	(56)	(44)
8	ADJUSTMENT - RATE REFUND		(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ADJUSTED SALE OF ELECTRICITY	ARTTP	716,875	449,559	4,578	77,601	117,150	32,202	1,680	1,987
10	OTHER OPERATING REVENUES	ROOT	34,831	22,374	628	3,103	5,278	1,311	67	51
11	TOTAL OPERATING REVENUES	ROTP	751,706	471,933	5,206	80,704	122,428	33,513	1,747	2,038
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
12	TRANSMISSION	EE20	0	0	0	0	0	0	0	
13	DISTRIBUTION	EE30	141,811	88,328	2,561	12,130	21,523	6,199	318	248
14	OTHER OPER & MAINT EXPENSES	EEOT	207,597	160,673	2,746	15,773	18,098	4,093	206	207
15	TOTAL OPER & MAINT EXPENSES	EE00	349,408	249,001	5,307	27,903	39,621	10,292	524	455
DEPRECIATION EXPENSE										
16	TRANSMISSION	ED20	0	0	0	0	0	0	0	
17	DISTRIBUTION	ED30	84,152	54,250	1,554	7,528	12,319	2,943	146	281
18	OTHER DEPRECIATION EXPENSE	EDOT	11,761	8,289	186	1,103	1,352	325	17	10
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
19	AMORTIZATION EXPENSE	ED00	95,913	62,539	1,740	8,631	13,671	3,268	163	291
TAXES										
20	CAPITAL STOCK PROP LEVEL	ET1P	3,087	2,005	56	277	464	118	6	5
21	OTHER-W/O CAP STOCK	ET001	9,168	6,258	153	844	1,183	292	15	11
22	DEFERRED INCOME TAXES	TXTA	10,029	6,297	187	856	1,632	413	21	18
23	NET INVESTMENT TAX CREDIT	TX93	(1,713)	(1,107)	(30)	(153)	(253)	(63)	(3)	(3)
24	GROSS RECEIPTS TAX	TXG	42,362	26,571	271	4,585	6,919	1,902	99	117
25	TOTAL PA INCOME TAX	TSIT1	16,642	6,999	(387)	3,095	4,795	1,447	78	96
26	TOTAL FED INC TAX	TFTX	54,747	23,850	(1,147)	9,861	15,266	4,581	246	306
27	TOTAL TAXES	TFIT1	134,322	70,873	(897)	19,365	30,006	8,690	462	550
28	TOTAL OPERATING EXPENSES	TEXP1	579,643	382,413	6,150	55,899	83,298	22,250	1,149	1,296
29	RETURN (LN 11 - 28)	PRERTN	172,063	89,513	(944)	24,805	39,130	11,263	598	742
30	TOTAL RATE BASE	RBX	1,924,910	1,254,875	35,224	169,988	287,748	74,053	3,779	3,248
31	RATE OF RETURN (LN 29 / LN 30)	PRRTR	8.94%	7.13%	-2.68%	14.59%	13.60%	15.21%	15.82%	22.84%
32	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	79.75%	-29.98%	163.20%	152.13%	170.13%	176.96%	255.48%

PPL ELECTRIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
OPERATING REVENUES AT PROPOSED RATE LEVELS
\$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SUJAL	L5-S	
OPERATING REVENUES AT PROPOSED RATE LEVEL									
SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0	
2	DISTRIBUTION REVENUES	1,338	177	463	576	7,052	17,559	49	
3	2007 REVENUE INCREASE	(89)	(7)	0	4	515	4,155	3	
4	TOTAL SALE OF ELECTRICITY	RRTP	1,249	170	463	580	7,567	21,714	52
5	LATE PAY CHARGES	R11P	30	0	0	61	55	1	
6	TOT ADJUSTED SALE OF ELECTRICITY	RRTTP	1,279	170	463	580	7,628	21,769	53
7	ANNUALIZATION ADJUSTMENT	ANNP	438	16	3	49	112	(399)	(2)
8	ADJUSTMENT - RATE REFUND		0	0	(1)	0	(9)	(31)	0
9	ADJUSTED SALE OF ELECTRICITY	ARTTP	1,717	186	465	629	7,731	21,339	51
10	OTHER OPERATING REVENUES	ROOT	13	5	27	3	362	1,605	1
11	TOTAL OPERATING REVENUES	ROTP	1,730	191	492	632	8,093	22,944	52
OPERATING EXPENSES									
OPERATION AND MAINTENANCE EXPENSES									
12	TRANSMISSION	EE20	0	0	0	0	0	0	
13	DISTRIBUTION	EE30	66	24	15	15	1,491	8,881	8
14	OTHER OPER & MAINT EXPENSES	EEOT	38	14	78	8	1,277	4,378	4
15	TOTAL OPER & MAINT EXPENSES	EE00	104	38	93	23	2,768	13,259	12
DEPRECIATION EXPENSE									
16	TRANSMISSION	ED20	0	0	0	0	0	0	
17	DISTRIBUTION	ED30	75	27	47	17	934	4,019	9
18	OTHER DEPRECIATION EXPENSE	EDOT	3	1	7	1	94	376	0
TOTAL DEPRECIATION AND									
19	AMORTIZATION EXPENSE	ED00	78	28	54	18	1,028	4,395	9
TAXES									
20	CAPITAL STOCK PROP LEVEL	ET1P	1	0	1	0	32	121	0
21	OTHER-W/O CAP STOCK	ET001	4	2	5	0	84	323	0
22	DEFERRED INCOME TAXES	TXTA	5	1	8	3	112	483	1
23	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(17)	(81)	0
24	GROSS RECEIPTS TAX	TXG	101	11	27	37	457	1,261	3
25	TOTAL PA INCOME TAX	TSIT1	139	9	27	54	282	8	2
26	TOTAL FED INC TAX	TFTX	433	30	86	169	907	160	7
27	TOTAL TAXES	TFIT1	682	53	153	263	1,857	2,275	13
28	TOTAL OPERATING EXPENSES	TEXP1	864	119	300	304	5,653	19,929	34
29	RETURN (LN 11 - 28)	PRERTN	866	72	192	328	2,440	3,015	18
30	TOTAL RATE BASE	RBX	868	311	842	199	20,143	73,529	102
31	RATE OF RETURN (LN 29 / LN 30)	PRRTR	99.77%	23.15%	22.80%	164.82%	12.11%	4.10%	17.65%
32	CLASS RATE IN % OF TOTAL	PRCLRT	1116.00%	258.95%	255.03%	1843.62%	135.46%	45.86%	197.43%

PPL ELECTIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
RATE BASE SUMMARY
\$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
RATE BASE										
PLANT IN SERVICE										
1	TRANSMISSION	P20	0	0	0	0	0	0	0	
2	DISTRIBUTION	P30	3,302,748	2,121,522	59,600	294,244	500,437	124,359	6,382	4,812
3	GENERAL & INTANGIBLE	P0T1	370,244	259,328	5,932	34,593	43,303	10,461	526	391
4	TOTAL-PLANT IN SERVICE	P00	3,672,992	2,380,850	65,532	328,837	543,740	134,820	6,908	5,203
DEPRECIATION RESERVE										
5	TRANSMISSION	A20	0	0	0	0	0	0	0	
6	DISTRIBUTION	A30	1,260,480	806,566	22,090	112,290	185,886	43,906	2,262	1,339
7	GENERAL PLANT	A88	120,132	84,141	1,925	11,224	14,050	3,394	171	127
8	INTANGIBLE PLANT	A95	14,829	10,386	237	1,386	1,734	419	21	16
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,395,441	901,096	24,252	124,900	201,670	47,719	2,454	1,482
10	TOTAL NET PLANT IN SERVICE	P01	2,277,551	1,479,754	41,280	203,937	342,070	87,101	4,454	3,721
11	SUBTRACTIVE ADJUSTMENTS	PLDED	398,956	255,324	6,869	38,021	60,947	14,719	760	542
12	ADDITIVE ADJUSTMENTS	PLADD	2,003	1,286	36	179	304	75	4	3
13	TOTAL NET ORIG COST RATE BASE	NOP	1,880,598	1,225,716	34,447	166,095	281,427	72,457	3,698	3,182
14	WORKING CAPITAL	W00	44,312	29,159	777	3,893	6,321	1,596	81	66
15	TOTAL RATE BASE	RBX	1,924,910	1,254,875	35,224	169,988	287,748	74,053	3,779	3,248

PPL ELECTIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
RATE BASE SUMMARY
\$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	Large Power Summary
RATE BASE										
PLANT IN SERVICE										
1	TRANSMISSION	P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	1,287	466	2,546	299	34,363	152,284	147	9,557
3	GENERAL & INTANGIBLE	P0T1	104	37	210	22	3,084	12,241	13	777
4	TOTAL-PLANT IN SERVICE	P00	1,391	503	2,756	321	37,447	164,525	160	10,334
DEPRECIATION RESERVE										
5	TRANSMISSION	A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	358	130	1,576	83	12,569	71,383	41	3,527
7	GENERAL PLANT	A88	34	12	68	7	1,001	3,972	4	252
8	INTANGIBLE PLANT	A95	4	1	9	1	123	490	0	31
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	396	143	1,653	91	13,693	75,845	45	3,810
10	TOTAL NET PLANT IN SERVICE	P01	995	360	1,103	230	23,754	88,680	115	6,524
11	SUBTRACTIVE ADJUSTMENTS	PLDED	145	54	287	34	4,071	17,168	15	1,077
12	ADDITIVE ADJUSTMENTS	PLADD	1	0	1	0	21	93	0	5
13	TOTAL NET ORIG COST RATE BASE	NOP	851	306	817	196	19,704	71,605	100	5,452
14	WORKING CAPITAL	W00	17	5	25	3	439	1,924	2	118
15	TOTAL RATE BASE	RBX	868	311	842	199	20,143	73,529	102	5,570

PPL ELECTRIC UTILITIES CORPORATION
 AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1		253,247	173,425	6,013	24,083	30,718	7,110	250	4,812
2	ALLOCATOR		RCW1	100.00%	68.481%	2.374%	9.510%	12.131%	2.808%	0.099%	1.900%
3	METER READING EXPENSE	CW2		3,309,915	2,861,532	33,380	350,393	53,700	2,460	60	260
4	ALLOCATOR		RCW2	100.00%	86.452%	1.010%	10.586%	1.622%	0.074%	0.002%	0.008%
5	LATE PAYMENTS	CW4		10,106	6,597	52	1,339	1,288	472	24	187
6	ALLOCATOR		RCW4	100.00%	65.278%	0.515%	13.250%	12.745%	4.670%	0.237%	1.850%
7	UNCOLLECTIBLE ACCOUNTS	CW5		19,017	17,599	49	798	459	40	0	42
8	ALLOCATOR		RCW5	100.00%	92.543%	0.258%	4.196%	2.414%	0.210%	0.000%	0.221%
9	CUSTOMER DEPOSITS	CW6		15,950	7,253	39	3,524	4,240	667	40	0
10	ALLOCATOR		RCW6	100.00%	45.473%	0.245%	22.094%	26.583%	4.182%	0.251%	0.000%
11	CUSTOMER ADVANCES	CW7		168,035	0	0	145,704	22,331	0	0	0
12	ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.711%	13.289%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8		1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14	ALLOCATOR		RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16	ALLOCATOR		RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10		1,377,750	1,189,902	13,882	145,704	22,331	1,025	27	107
18	ALLOCATOR		RC10	100.00%	86.364%	1.008%	10.576%	1.622%	0.074%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30		1,376,553	1,189,902	13,882	145,704	22,331	0	0	0
20	ALLOCATOR		RC30	100.00%	86.441%	1.008%	10.585%	1.622%	0.000%	0.000%	0.000%
III DEMANDS (KW)											
21	TRANSMISSION LEVEL DEMANDS	D10		7,463,432	3,060,131	153,998	459,178	1,688,225	1,013,975	52,991	453,458
22	ALLOCATOR		RD10	100.00%	41.001%	2.063%	6.152%	22.620%	13.586%	0.710%	6.076%
23	PRIMARY LEVEL DEMANDS	D20		6,553,727	3,060,131	153,998	459,178	1,688,225	1,013,975	52,991	0
24	ALLOCATOR		RD20	100.00%	46.694%	2.350%	7.006%	25.760%	15.472%	0.809%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		5,486,761	3,060,131	153,998	459,178	1,688,225	0	0	0
26	ALLOCATOR		RD30	100.00%	55.774%	2.807%	8.369%	30.769%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		5,461,391	3,060,131	153,998	459,178	1,688,225	0	0	0
28	ALLOCATOR		RD30K	100.00%	56.032%	2.820%	8.408%	30.912%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403		1	0	0	0	0	0	0	0
30	ALLOCATOR		RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405		1	0	0	0	0	0	0	0
32	ALLOCATOR		RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407		1	0	0	0	0	0	0	0
34	ALLOCATOR		RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		1	1	0	0	0	0	0	0
36	ALLOCATOR		RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY											
37	MWH SALES UNANNUALIZED	ES15		36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38	ALLOCATOR		RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
VI OTHER											
39	FEDERAL TAXABLE INCOME			88,935	5,767	(4,301)	26,235	44,351	13,968	837	995
40	ALLOCATOR		FTX	100.000%	6.486%	-4.836%	29.499%	49.855%	15.706%	0.941%	1.119%

PPL ELECTRIC UTILITIES CORPORATION
 AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2006
 SUMMARY OF ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
I CUSTOMERS, WEIGHTED										
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CW1		1,287	467	78	299	4,557	0	147
2	ALLOCATOR		RCW1	0.508%	0.184%	0.031%	0.118%	1.799%	0.000%	0.058%
3	METER READING EXPENSE	CW2		60	10	0	0	8,050	0	10
4	ALLOCATOR		RCW2	0.002%	0.000%	0.000%	0.000%	0.243%	0.000%	0.000%
5	LATE PAYMENTS	CW4		30	0	0	0	61	55	1
6	ALLOCATOR		RCW4	0.297%	0.000%	0.000%	0.000%	0.604%	0.544%	0.010%
7	UNCOLLECTIBLE ACCOUNTS	CW5		0	0	0	0	30	0	0
8	ALLOCATOR		RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6		0	0	0	0	168	19	0
10	ALLOCATOR		RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7		0	0	0	0	0	0	0
12	ALLOCATOR		RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	0	5,016	1,364	0
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	0	4,372	0	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10		26	4	1	1	3,347	1,387	6
18	ALLOCATOR		RC10	0.002%	0.000%	0.000%	0.000%	0.243%	0.101%	0.000%
19	SECONDARY CUSTOMERS	C30		0	0	0	0	3,347	1,387	0
20	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.000%	0.243%	0.101%	0.000%
III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10		248,880	67,564	34,490	90,415	99,859	25,370	14,898
22	ALLOCATOR		RD10	3.335%	0.905%	0.462%	1.211%	1.338%	0.340%	0.200%
23	PRIMARY LEVEL DEMANDS	D20		0	0	0	0	99,859	25,370	0
24	ALLOCATOR		RD20	0.000%	0.000%	0.000%	0.000%	1.524%	0.387%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		0	0	0	0	99,859	25,370	0
26	ALLOCATOR		RD30	0.000%	0.000%	0.000%	0.000%	1.820%	0.462%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		0	0	0	0	99,859	0	0
28	ALLOCATOR		RD30K	0.000%	0.000%	0.000%	0.000%	1.828%	0.000%	0.000%
IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403		0	0	0	0	0	1	0
30	ALLOCATOR		RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405		0	0	0	0	0	1	0
32	ALLOCATOR		RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407		0	0	1	0	0	0	0
34	ALLOCATOR		RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		0	0	0	0	0	0	0
36	ALLOCATOR		RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY										
37	MWH SALES UNANNUALIZED	ES15		1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR		RES15	5.138%	1.164%	0.169%	1.194%	0.917%	0.306%	0.013%
VI OTHER										
39	FEDERAL TAXABLE INCOME			1,333	92	251	485	2,041	(3,123)	16
40	ALLOCATOR		FTX	1.499%	0.103%	0.282%	0.545%	2.295%	-3.512%	0.018%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

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

HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

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

Because it is not feasible to analyze directly all distribution plant accounts as of December 31, 2007, the results of an analysis of the accounts as of December 31, 2006 were applied to the December 31, 2007 account balances. Distribution expense assignments were developed in a similar manner.

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY
FUNCTIONALIZATION OF PLANT IN SERVICE

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006
(\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>PLANT IN SERVICE</u>
1	INTANGIBLE PLANT	Q95	301-303	22,310
	TRANSMISSION PLANT			
2	TRANSMISSION FUNCTION	Q20	350-359	1,037,646
	DISTRIBUTION PLANT			
3	LAND		360.2	11,374
4	LAND RIGHTS		360.4	58,313
5	STRUCTURES & IMPROVEMENTS		361	25,488
6	STATION EQUIPMENT		362	239,758
7	POLES, TOWERS AND FIXTURES		364.0	737,833
8	OVERHEAD CONDUCTORS & DEVICES		365	557,676
9	UNDERGROUND CONDUIT		366	126,858
10	UNDERGROUND CONDUCTORS & DEVICES		367	336,966
11	LINE TRANSFORMERS		368	352,166
12	SERVICES		369	515,303
13	METERS		370	253,428
14	AREA LIGHTING FIXTURES		371	5,993
15	STREET LIGHTING		373	84,104
16	TOTAL DISTRIBUTION PLANT			3,305,259
17	GENERAL PLANT	Q88	389-399	391,212
18	TOTAL ELECTRIC PLANT IN SERVICE			4,756,427

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 SUBFUNCTIONALIZATION
OVERHEAD CONDUCTORS & DEVICES

PER DISTRIBUTION ENGR

	<u>UNIT CODE</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>INVESTMENT</u>	<u>SUBFUNCTION</u>
1	625110	COPPER 1/0 & BELOW 1/C	37,190,286	3,606,190	SECONDARY
2	625112	COPPER 2/0 - 4/0 1/C	17,384,589	3,314,941	PRIMARY
3	625113	COPPER 350 - 500 KCM 1/C	876,242	355,563	SECONDARY
4	625115	COPPER 750 - 1000 KCM 1/C	10,168	25,787	SECONDARY
5	625210	ALUMINUM 1/0 & BELOW 1/C	185,093,733	161,160,184	SECONDARY
6	625212	ALUMINUM 2/0 - 4/0 1/C	27,955,386	21,555,959	PRIMARY
7	625213	ALUMINUM 350 - 500 KCM 1/C	47,692,830	95,655,821	PRIMARY
8	625215	ALUMINUM 750 KCM 1/C	3,357,763	19,177,218	SECONDARY
9	625216	ALUMINUM 1000 KCM 1/C	38,700	542,914	SECONDARY
10	625220	ALUMINUM 1/0 & BELOW 2/C	4,871,880	3,026,995	SECONDARY
11	625222	ALUMINUM 2/0 - 4/0 2/C	185	349	SECONDARY
12	625230	ALUMINUM 1/0 & BELOW 3/C	24,643,331	61,693,623	SECONDARY
13	625232	ALUMINUM 2/0 - 4/0 3/C	8,153,787	32,119,826	SECONDARY
14	625240	ALUMINUM 1/0 & BELOW 4/C	1,420	684	SECONDARY
15	625242	ALUMINUM 2/0 - 4/0 4/C	1,213,296	7,146,286	SECONDARY
16	625310	STEEL 1/0 & BELOW 1/C	59,691,549	7,783,021	SECONDARY
17	625312	STEEL 2/0 - 4/0 1/C	866,555	826,075	PRIMARY
18	625401	FIBER OPTIC FIBER	1,215,633	1,940,958	PRIMARY
19	630242	ALUMINUM 1108.6 MCM	73	51	SECONDARY
20			<u>420,257,406</u>	<u>419,932,445</u>	

	<u>SUMMARY</u>	<u>INVESTMENT</u>	<u>PERCENT</u>
21	PRIMARY	123,293,754.00	29.36
22	SECONDARY	<u>296,638,691.00</u>	<u>70.64</u>
23	TOTAL	<u>419,932,445.00</u>	<u>100.00</u>

BASED ON UNIT CODE ANALYSIS OF OVERHEAD CONDUCTORS
& DEVICES FROM ACCOUNT 365

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

UNIT	CODE	NO. OF POLES	DESCRIPTION	INVESTMENT	PER DISTRIBUTION ENGR	SUBFUNCTION
1	613001	11,375	25 ft & below wood pole	3,385,247		SECONDARY
2	613005	115,116	30 FOOT WOOD POLE	49,488,225		SECONDARY
3	613006	147,102	35 FOOT WOOD POLE	56,301,622		SECONDARY
4	613007	388,753	40 FOOT WOOD POLE	191,815,431		SPLIT
5	613008	183,470	45 FOOT WOOD POLE	144,322,083		SPLIT
6	613009	44,785	50-60 ft wood pole	43,806,548		PRIMARY
7	613012	1,930	61-70 ft wood pole	3,352,796		PRIMARY
8	613014	318	71-80 ft wood pole	1,036,317		PRIMARY
9	613016	60	81-90 ft wood pole	311,586		PRIMARY
10	613018	34	91-100 ft wood pole	182,318		PRIMARY
11	613020	22	101-110 ft wood pole	81,548		PRIMARY
12	613022	0	111-125 ft wood pole	0		PRIMARY
13	615100	46	poles concrete	32,543		PRIMARY
14	615401	1,220,751	sets of attachments	77,393,027		page 2
15	694912	127	street lighting poles: fiberglass	290,913		SECONDARY
16		<u>893,138</u>		<u>494,407,177</u>		

<u>WOOD POLE SUMMARY</u>			<u>NO. OF POLES</u>	<u>INVESTMENT</u>
17	50' & ABOVE, CONCRETE	PRIMARY	47,195	48,803,656.00
18	35' & BELOW, ST LIGHTING	SECONDARY	273,720	109,466,007.00
19	40' & 45'	COULD BE EITHER	572,223	336,137,514.00
20		TOTAL WOOD POLES	<u>893,138</u>	<u>494,407,177.00</u>

BASED ON UNIT CODE ANALYSIS OF WOOD POLES
FROM TOTAL ACCOUNT 3644

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 3644 SUBFUNCTIONALIZATION 2 OF 2

POLES

STEP 1: FROM PAGE 1

<u>POLES SUMMARY</u>		<u>INVESTMENT</u>	<u>NO. OF POLES</u>
1	50' & ABOVE, CONCRETE PRIMARY	48,803,656	47,195
2	35' & BELOW, ST LIGHTING SECONDARY	109,466,007	273,720
3	40' & 45' COULD BE EITHER	336,137,514	572,223
4	TOTAL WOOD POLES	494,407,177	893,138

STEP 2: SPLIT 40', 45' & 115' POLES ON SAME % AS OVERHEAD CONDUCTORS ACCOUNT 365

<u>%</u>		<u>INVESTMENT</u>	<u>NO. OF POLES</u>
5	29.36 PRIMARY	98,689,974	168,005
6	70.64 SECONDARY	237,447,540	404,218
7		336,137,514	572,223

STEP 3: COMBINED DATA FROM STEPS 1 & 2

8	PRIMARY	147,493,630	215,200
9	SECONDARY	346,913,547	677,938
10	TOTAL POLES	494,407,177	893,138

STEP 4: REMAINING INVESTMENT IN ACCOUNT 3644

SETS OF ATTACHMENTS AND OTHER

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

	<u>POLES</u>	<u>WEIGHT</u>	<u>WEIGHTED POLE</u>	<u>WEIGHTED PERCENT</u>	<u>INVESTMENT UNIT CODE 615401</u>
11	PRIMARY	215,200	2	430,400	38.83%
12	SECONDARY	677,938	1	677,938	61.17%
13	TOTAL	893,138		1,108,338	100.00%

(B) OTHER INVESTMENT - HARDWARE AND DEVICES, GUYS, ANCHORS, ETC

SPLIT ON THE NUMBER OF POLES

	<u>POLES</u>	<u>PERCENT</u>	<u>OTHER INVESTMENT</u>
14	PRIMARY	215,200	24.09
15	SECONDARY	677,938	75.91
16	TOTAL	893,138	100.00

STEP 5: SUMMARY OF ACCOUNT 3644 SUBFUNCTIONALIZATION

	<u>INVESTMENT</u>	<u>PERCENT</u>
17	217,544,947	29.48
18	520,288,238	70.52
19	737,833,184	100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 SUBFUNCTIONALIZATION
UNDERGROUND CONDUCTORS & DEVICES
12 MONTHS ENDED 12/31/2006

PER DISTRIBUTION ENGR

UNIT CODE	DESCRIPTION	QUANTITY	INVESTMENT	SUBFUNCTION
1 625100	COPPER	15,865	382,966	SECONDARY
2 625110	COPPER 1/0 & BELOW 1/C	1,485,856	3,306,566	SECONDARY
3 625112	COPPER 2/0 - 4/0 1/C	2,123,071	8,928,362	PRIMARY
4 625113	COPPER 350 - 500 KCM 1/C	2,114,805	23,102,398	PRIMARY
5 625115	COPPER 750 - 1000 KCM 1/C	54,782	880,978	SECONDARY
6 625210	ALUMINUM 1/0 & BELOW 1/C	80,222,145	217,686,551	SECONDARY
7 625230	ALUMINUM 1/0 & BELOW 3/C	3,230	11,341	SECONDARY
8 625212	ALUMINUM 2/0 - 4/0 1/C	2,329,671	10,505,737	SECONDARY
9 625213	ALUMINUM 350 - 500 KCM 1/C	1,470,079	3,938,678	SECONDARY
10 625215	ALUMINUM 750 KCM 1/C	3,625,330	20,058,900	PRIMARY
11 625216	ALUMINUM 1000 KCM 1/C	1,265,673	16,128,527	SECONDARY
12 625242	ALUMINUM 2/0 - 4/0 4/C	697	2,784	PRIMARY
13 625310	STEEL 1/0 & BELOW 1/C	22,301	472	SECONDARY
14		94,717,640	304,934,260	
	<u>SUMMARY</u>	<u>INVESTMENT</u>	<u>PERCENT</u>	
15	PRIMARY	52,092,444.00	17.08	
16	SECONDARY	252,841,816.00	82.92	
17	TOTAL	304,934,260.00	100.00	

BASED ON UNIT CODE ANALYSIS OF UNDER GROUND CONDUCTORS & DEVICES
FROM ACCOUNT 367

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION/CLASSIFICATION OF DISTRIBUTION PLANT

SUMMARY OF RESULTS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

SECONDARY CUSTOMER COMPONENT IS
BASED ON THE 2006 MINIMUM SYSTEM STUDY
BALANCE IS DEMAND COMPONENT

VOLTAGE LEVEL FUNCTIONALIZATION

DIST. ACCT. <u>NO.</u>	<u>DESCRIPTION (DIST1990)</u>	PRIMARY % OF <u>ACCOUNT TOTAL</u>	SECONDARY % OF <u>ACCOUNT TOTAL</u>	CUSTOMER COMPONENT % OF <u>SECONDARY</u>	DEMAND COMPONENT % OF <u>SECONDARY</u>
	360 LAND AND LAND RIGHTS	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
1	361 STRUCTURES AND IMPROVEMENTS	98.62	1.38	0.00	100.00
2	362 STATION EQUIPMENT	98.52	1.48	0.00	100.00
3	364 POLES, TOWERS AND FIXTURES	29.48	70.52	61.30%	38.70%
4	365 OVERHEAD CONDUCTORS AND DEVICES	29.36	70.64	51.12%	48.88%
5	366 UNDERGROUND CONDUIT	17.08	82.92	67.73%	32.27%
6	367 UNDERGROUND CONDUCTORS	17.08	82.92	67.73%	32.27%
7	368 LINE TRANSFORMERS	0.00	100.00	52.82%	47.18%
8	369 SERVICES	0.00	100.00	76.78%	23.22%
9	370 METERS	0.00	100.00	100.00	0.00
10	371 AREA LIGHTING FIXTURES	0.00	100.00	100.00	0.00
11	373 STREET LIGHTING	0.00	100.00	100.00	0.00

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

PPL ELECTRIC UTILITIES CORPORATION
DISTRIBUTION SUBSTATION SUBFUNCTIONALIZATION
12 MONTHS ENDED 12/31/2006

Line No.	<u>SUBFUNCTION</u>	<u>LAND ACCT 360.2</u>	<u>LAND RIGHTS ACCT 360.4</u>	<u>STRUCT & IMP ACCT 361</u>	<u>STATION EQUIP ACCT 362</u>	<u>TOTAL</u>
	PRIMARY/SECONDARY SUBSTATIONS					
1	PRIMARY	8,731,066	157,894	24,918,657	219,122,695	252,930,312
2	SECONDARY	<u>51,724</u>	<u>0</u>	<u>349,349</u>	<u>3,300,999</u>	<u>3,702,072</u>
3	TOTAL PRIMARY AND SECONDARY	8,782,789	157,894	25,268,005	222,423,694	256,632,383
	"OTHER" THAN SUBSTATIONS					
4	PRIMARY				11,405,013	
5	SECONDARY				<u>171,812</u>	
6	TOTAL				11,576,825	
	SUMMARY SUBSTATION INVESTMENT					
	TOTAL SUBSTATION INVESTMENT					0
7	PRIMARY	8,731,066	157,894	24,918,657	230,527,708	264,335,325
8	SECONDARY	<u>51,724</u>	<u>0</u>	<u>349,349</u>	<u>3,472,811</u>	<u>3,873,884</u>
9	TOTAL SUBSTATION INVESTMENT	8,782,789	157,894	25,268,005	234,000,519	268,209,208
	LAND INVESTMENT IN DISTRIBUTION FROM "OTHER THAN SUBSTATIONS "					
10	OVERHEAD LINES	2,504,640	57,246,840			
11	UNDERGROUND LINES	<u>---</u>	<u>0</u>			
12	SUBTOTAL "OTHER" LAND	2,504,640	57,246,840			
13	TOTAL FUNCTIONALIZED INVESTMENTS	11,287,429	57,404,734	25,268,005	234,000,519	327,960,688
14	ACCOUNT INVESTMENT PER BOOKS	11,373,908	58,313,499	25,487,553	239,757,770	334,932,730
15	DIFFERENCE - STUDY VS CURRENT BOOKS	86,479	908,765	219,548	5,757,251	6,972,042

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT
 STREET LIGHTS & AREA LIGHTS - INVESTMENT IN POLE ACCOUNT
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

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

FUNCTION	AVERAGE DURING THE YEAR	SOLE USE POLES		REMAINING POLES	Joint Use PERCENT - %	JOINT USE POLES		TOTAL LIGHTING POLES
		PERCENT - %	NUMBER			Equivalent NUMBER		
1 WOOD POLE STREET LIGHTS	103,787	30.1%	31,219	72,568	22.9	16,618	47,837	
2 AREA LIGHTS	<u>28,995</u>	65.1%	<u>18,877</u>	<u>10,118</u>	20.4	<u>2,064</u>	<u>20,941</u>	
3 TOTAL	132,782		50,096	82,686		18,682	68,778	

POLE INVESTMENT ASSOCIATED WITH STREET & AREA LIGHTING

4 TOTAL 2006 POLE INVESTMENT IN ACCOUNTS 364.4	\$ 684,336,927
5 TOTAL NUMBER OF WOOD POLES ON THE BOOKS	893,138
6 AVERAGE INVESTMENT IN A POLE	\$ 766.22
7 NUMBER OF STREET & AREA LIGHTING POLES	68,778
8 STREET & AREA LIGHTING POLE INVESTMENT	\$ 52,699,079

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 POLES & TOWERS - ACCOUNT 364
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

	<u>REFERENCE</u>	<u>% SPLIT</u>	<u>FUNCTION</u>	<u>AMOUNT</u>	<u>% OF ACCOUNT TOTAL</u>
1			<u>ACCOUNT TOTAL</u>	<u>\$737,833,184</u>	
2			<u>TOWERS - 364,2/364.6</u>	<u>18,986,384</u>	
3	NONE ARE SECONDARY		SECONDARY	<u>0</u>	
4	TOWERS ARE ASSUMED PRIMARY		PRIMARY	<u>18,986,384</u>	
5			<u>POLES - 364.4/364.8</u>	<u>718,846,800</u>	
6	% SPLIT BY UNIT CODE ANALYSIS	70.52	SECONDARY	<u>506,930,764</u>	
7	BALANCE ASSUMED		PRIMARY	<u>211,916,036</u>	
			<u>FUNCTIONALIZATION & CLASSIFICATION OF SECONDARY</u>		
8			<u>POLES - 364.4/364.8</u>	<u>506,930,764</u>	
9	STREET & AREA LIGHTING POLE INVESTMENT		ASSIGNED TO STREET & AREA LIGHTING	<u>52,699,079</u>	
10	BALANCE		SECONDARY	<u>454,231,685</u>	
11	% DEMAND IS 100 MINUS % CUSTOMER	38.70	DEMAND COMPONENT	<u>175,767,441</u>	
12	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY	61.30	CUSTOMER COMPONENT	<u>278,464,244</u>	
			<u>SUMMARY - ACCOUNT 364</u>		
13			PRIMARY	<u>230,902,420</u>	<u>31.29</u>
14			SECONDARY DEMAND COMPONENT	<u>175,767,441</u>	<u>23.82</u>
15			SECONDARY CUSTOMER COMPONENT	<u>278,464,244</u>	<u>37.74</u>
16			STREET & AREA LIGHTING	<u>52,699,079</u>	<u>7.14</u>
17			ACCOUNT TOTAL	<u>\$737,833,184</u>	<u>100.00</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 OVERHEAD CONDUCTORS - ACCOUNT 365
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

	<u>REFERENCE</u>	<u>% SPLIT</u>	<u>FUNCTION</u>	<u>AMOUNT</u>	<u>% OF ACCOUNT TOTAL</u>
1			<u>ACCOUNT 365 TOTAL</u>	<u>557,676,187</u>	
2	% SPLIT BY UNIT CODE ANALYSIS	29.36	PRIMARY	<u>163,733,728</u>	
3	% SPLIT BY UNIT CODE ANALYSIS	70.64	SECONDARY	393,942,458	
4	% DEMAND IS 100 MINUS % CUSTOMER	48.88	SECONDARY DEMAND COMPONENT	192,558,297	
5	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY	51.12	SECONDARY CUSTOMER COMPONENT	201,384,161	
			<u>SUMMARY - ACCOUNT 365</u>		
6			PRIMARY	163,733,728	29.36
7			SECONDARY DEMAND COMPONENT	192,558,297	34.53
8			SECONDARY CUSTOMER COMPONENT	201,384,161	36.11
9			STREET & AREA LIGHTING	<u>0</u>	<u>0.00</u>
10			ACCOUNT TOTAL	<u>\$557,676,186</u>	<u>100.00</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

SUBSTATION LAND AND LAND RIGHTS TO OVERHEAD LINES

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

	<u>ACCOUNT 364 TOWERS</u>	<u>ACCOUNT 364 POLES</u>	<u>ACCOUNT 365 CONDUCTORS</u>	<u>TOTAL</u>	<u>ACCOUNT 360.2 LAND</u>	<u>ACCOUNT 360.4 LAND RIGHTS</u>	
1	<u>ACCOUNT TOTALS</u>	<u>18,986,384</u>	<u>718,846,800</u>	<u>557,676,187</u>	<u>1,295,509,371</u>	<u>2,504,640</u>	<u>57,246,840</u>
	BALANCE OF DISTRIBUTION						
2	PRIMARY	18,986,384	211,916,036	163,733,728	394,636,148	762,960	17,438,448
3	SECONDARY		506,930,764	393,942,458	900,873,222	1,741,680	39,808,392
4	STREET & AREA LIGHTING		<u>52,699,079</u>	<u>0</u>	<u>52,699,079</u>	<u>101,884</u>	<u>2,328,702</u>
5	SECONDARY LESS LIGHTING		454,231,685	393,942,458	848,174,143	1,639,796	37,479,690
6	DEMAND COMPONENT		175,767,441	192,558,297	368,325,738	712,093	16,275,826
7	CUSTOMER COMPONENT		278,464,244	201,384,161	479,848,405	927,703	21,203,864
	<u>SUMMARY - SUBSTATION LAND AND LAND RIGHTS TO OVERHEAD LINES</u>						
8	PRIMARY				762,960	17,438,448	
9	SECONDARY DEMAND COMPONENT				712,093	16,275,826	
10	SECONDARY CUSTOMER COMPONENT				927,703	21,203,864	
11	STREET & AREA LIGHTING				<u>101,884</u>	<u>2,328,702</u>	
12	ACCOUNT TOTALS				<u>2,504,640</u>	<u>57,246,840</u>	

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 UNDERGROUND LINES - ACCOUNTS 366 AND 367
 SUBSTATION LAND RIGHTS TO UNDERGROUND LINES
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

REFERENCE	FUNCTION	---- ACCOUNT 366 ---- CONDUIT		---- ACCOUNT 367 ---- CONDUCTORS		ACCOUNTS 366 & 367 TOTAL	PRORATED LAND RIGHTS ACCOUNT 360.4
		% SPLIT	AMOUNT	% SPLIT	AMOUNT		
1	<u>ACCOUNT TOTALS</u>		\$126,857,924		\$336,966,102	\$463,824,026	\$58,313,499
2	% SPLIT BY UNIT CODE ANALYSIS						
	PRIMARY	17.08	21,667,333	17.08	57,553,810	79,221,143	9,959,946
3	SECONDARY	82.92	105,190,591	82.92	279,412,292	384,602,883	48,353,553
4	% DEMAND IS 100 MINUS % CUSTOMER						
	SECONDARY DEMAND COMPONENT	32.3	33,976,561	32.3	90,250,170	124,226,731	15,618,198
5	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY						
	SECONDARY CUSTOMER COMPONENT	67.7	71,214,030	67.7	189,162,122	260,376,152	32,735,355
			<u>SUMMARY - ACCOUNT 366</u>		<u>SUMMARY - ACCOUNT 367</u>		<u>SUMMARY-SUBSTATIONS LAND RIGHTS TO UNDERGROUND LINES</u>
6	PRIMARY		21,667,333		57,553,810		9,959,946
7	SECONDARY DEMAND COMPONENT		33,976,561		90,250,170		15,618,198
8	SECONDARY CUSTOMER COMPONENT		71,214,030		189,162,122		32,735,355
9	<u>ACCOUNT TOTALS</u>		<u>\$126,857,924</u>		<u>\$336,966,102</u>		<u>\$58,313,499</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION & CLASSIFICATION OF SECONDARY DISTRIBUTION PLANT
ACCOUNT 368 - LINE TRANSFORMERS
ACCOUNT 369 - SERVICES
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006

	<u>REFERENCE</u>	<u>FUNCTION</u>	<u>ACCOUNT 368</u>		<u>ACCOUNT 369</u>	
			<u>% SPLIT</u>	<u>AMOUNT</u>	<u>% SPLIT</u>	<u>AMOUNT</u>
1		<u>ACCOUNT TOALS</u>		<u>\$352,165,555</u>		<u>\$515,302,771</u>
2	% DEMAND IS 100 MINUS % CUSTOMER	SECONDARY DEMAND COMPONENT	47.18	166,156,182	23.22	119,635,621
3	% CUSTOMER IS THE RESULT OF A MINIMUM SYSTEM STUDY	SECONDARY CUSTOMER COMPONENT	52.82	186,009,373	76.78	395,667,150

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006
 (\$000)

<u>SUBFUNCTION</u>	<u>TOTAL</u>	<u>LAND Acct 360.2</u>	<u>LAND RIGHTS Acct 360.4</u>	<u>STRUCTURES AND IMPROVEMENTS Acct 361</u>	<u>STATION EQUIPMENT Acct 362</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
1 PRIMARY	264,335,325	8,731,066	157,894	24,918,657	230,527,708
2 SECONDARY	3,873,884	51,724	0	349,349	3,472,811
3 TOTAL SUBSTATIONS	268,209,208	8,782,789	157,894	25,268,005	234,000,519
OVERHEAD LINES					
4 PRIMARY	412,837,556	762,960	17,438,448		
5 SECONDARY DEMAND COMPONENT	385,313,657	712,093	16,275,826		
6 SECONDARY CUSTOMER COMPONENT	501,979,972	927,703	21,203,864		
7 STREET & AREA LIGHTING	55,129,665	101,884	2,328,702		
8 TOTAL OVERHEAD LINES	1,355,260,850	2,504,640	57,246,840		
UNDERGROUND LINES					
9 PRIMARY	79,221,143				
10 SECONDARY DEMAND COMPONENT	124,226,731				
11 SECONDARY CUSTOMER COMPONENT	260,376,152				
12 TOTAL UNDERGROUND LINES	463,824,026				
LINE TRANSFORMERS					
13 DEMAND COMPONENT	166,156,182				
14 CUSTOMER COMPONENT	186,009,373				
15 TOTAL LINE TRANSFORMERS	352,165,555				
SERVICES					
16 DEMAND COMPONENT	119,635,621				
17 CUSTOMER COMPONENT	395,667,150				
18 TOTAL SERVICES	515,302,771				
19 METERS	253,427,748				
20 AREA LIGHTING FIXTURES	5,992,615				
21 STREET LIGHTING	84,103,830				
22 TOTAL	3,298,286,604	11,287,429	57,404,734	25,268,005	234,000,519

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

<u>SUBFUNCTION</u>	<u>POLES, TOWERS & FIXTURES Acct 364</u>	<u>OVERHEAD CONDUCTORS & DEVICES Acct 365</u>	<u>UNDERGROUND CONDUIT Acct 366</u>	<u>UNDERGROUND CONDUCTORS & DEVICES Acct 367</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
1				
2				
3				
OVERHEAD LINES				
4	230,902,420	163,733,728		
5	175,767,441	192,558,297		
6	278,464,244	201,384,161		
7	52,699,079	0		
8	737,833,184	557,676,186		
UNDERGROUND LINES				
9			21,667,333	57,553,810
10			33,976,561	90,250,170
11			71,214,030	189,162,122
12			126,857,924	336,966,102
LINE TRANSFORMERS				
13				
14				
15				
SERVICES				
16				
17				
18				
19				
20				
21				
22	737,833,184	557,676,186	126,857,924	336,966,102

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006
 (\$000)

<u>SUBFUNCTION</u>	<u>LINE TRANSFORMERS</u> <u>Acct 368</u>	<u>SERVICES</u> <u>Acct 369</u>	<u>METERS</u> <u>Acct 370</u>	<u>AREA LIGHTING FIXTURES</u> <u>Acct 371</u>	<u>STREET LIGHTING</u> <u>Acct 373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
1					
2					
3					
OVERHEAD LINES					
4					
5					
6					
7					
8					
UNDERGROUND LINES					
9					
10					
11					
12					
LINE TRANSFORMERS					
13	166,156,182				
14	<u>186,009,373</u>				
15	352,165,555				
SERVICES					
16		\$119,835,821			
17		<u>395,667,150</u>			
18		515,302,771			
19			253,427,748		
20				5,992,615	
21					84,103,830
22	<u>352,165,555</u>	<u>515,302,771</u>	<u>253,427,748</u>	<u>5,992,615</u>	<u>84,103,830</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2008

	<u>SUBFUNCTION</u>	<u>TOTAL</u>	<u>LAND</u> <u>Acct 360.2</u>	<u>LAND RIGHTS</u> <u>Acct 360.4</u>	<u>STRUCTURES AND</u> <u>IMPROVEMENTS</u> <u>Acct 361</u>	<u>STATION</u> <u>EQUIPMENT</u> <u>Acct 362</u>
	DISTRIBUTION PLANT					
	SUBSTATIONS					
1	PRIMARY		77.35	0.28	98.62	98.52
2	SECONDARY		0.46	0.00	1.38	1.48
3	TOTAL SUBSTATIONS		77.81	0.28	100.00	100.00
	OVERHEAD LINES					
4	PRIMARY		6.76	30.38		
5	SECONDARY DEMAND COMPONENT		6.31	28.35		
6	SECONDARY CUSTOMER COMPONENT		8.22	36.94		
7	STREET & AREA LIGHTING		0.90	4.06		
8	TOTAL OVERHEAD LINES		22.19	99.72		
	UNDERGROUND LINES					
9	PRIMARY					
10	SECONDARY DEMAND COMPONENT					
11	SECONDARY CUSTOMER COMPONENT					
12	TOTAL UNDERGROUND LINES					
	LINE TRANSFORMERS					
13	DEMAND COMPONENT					
14	CUSTOMER COMPONENT					
15	TOTAL LINE TRANSFORMERS					
	SERVICES					
16	DEMAND COMPONENT					
17	CUSTOMER COMPONENT					
18	TOTAL SERVICES					
19	METERS					
20	AREA LIGHTING FIXTURES					
21	STREET LIGHTING					
22	TOTAL		100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

<u>SUBFUNCTION</u>	<u>POLES, TOWERS & FIXTURES Acct 364</u>	<u>OVERHEAD CONDUCTORS & DEVICES Acct 365</u>	<u>UNDERGROUND CONDUIT Acct 366</u>	<u>UNDERGROUND CONDUCTORS & DEVICES Acct 367</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
1				
2				
3				
OVERHEAD LINES				
4				
	31.29	29.36		
5				
	23.82	34.53		
6				
	37.74	36.11		
7				
	7.14	0.00		
8	100.00	100.00		
UNDERGROUND LINES				
9				
			17.08	17.08
10				
			26.78	26.78
11				
			56.14	56.14
12			100.00	100.00
LINE TRANSFORMERS				
13				
14				
15				
SERVICES				
16				
17				
18				
METERS				
19				
20				
21				
22	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

	<u>SUBFUNCTION</u>	<u>LINE TRANSFORMER</u> <u>Acct 368</u>	<u>SERVICES</u> <u>Acct 369</u>	<u>METERS</u> <u>Acct 370</u>	<u>AREA LIGHTING FIXTURES</u> <u>Acct 371</u>	<u>STREET LIGHTING</u> <u>Acct 373</u>
	DISTRIBUTION PLANT					
	SUBSTATIONS					
1	PRIMARY					
2	SECONDARY					
3	TOTAL SUBSTATIONS					
	OVERHEAD LINES					
4	PRIMARY					
5	SECONDARY DEMAND COMPONENT					
6	SECONDARY CUSTOMER COMPONENT					
7	STREET & AREA LIGHTING					
8	TOTAL OVERHEAD LINES					
	UNDERGROUND LINES					
9	PRIMARY					
10	SECONDARY DEMAND COMPONENT					
11	SECONDARY CUSTOMER COMPONENT					
12	TOTAL UNDERGROUND LINES					
	LINE TRANSFORMERS					
13	DEMAND COMPONENT	47.18				
14	CUSTOMER COMPONENT	<u>52.82</u>				
15	TOTAL LINE TRANSFORMERS	100.00				
	SERVICES					
16	DEMAND COMPONENT		23.22			
17	CUSTOMER COMPONENT		<u>76.78</u>			
18	TOTAL SERVICES		100.00			
19	METERS			100.00		
20	AREA LIGHTING FIXTURES				100.00	
21	STREET LIGHTING					100.00
22	TOTAL	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

SUBFUNCTION	Input	TOTAL	LAND Acct 360.2	LAND RIGHTS Acct 360.4	STRUCTURES AND IMPROVEMENTS Acct 361	STATION EQUIPMENT Acct 362
DISTRIBUTION PLANT						
SUBSTATIONS						
1	PRIMARY	270,293	8,798	160	25,135	236,200
2	SECONDARY	3,962	52	0	352	3,558
3	TOTAL SUBSTATIONS	274,255	8,850	160	25,487	239,758
OVERHEAD LINES						
4	PRIMARY	413,120	769	17,715		
5	SECONDARY DEMAND COMPONENT	385,576	718	16,533		
6	SECONDARY CUSTOMER COMPONENT	502,323	935	21,540		
7	STREET & AREA LIGHTING	55,168	103	2,366		
8	TOTAL OVERHEAD LINES	1,356,187	2,525	58,154		
UNDERGROUND LINES						
9	PRIMARY	79,221				
10	SECONDARY DEMAND COMPONENT	124,227				
11	SECONDARY CUSTOMER COMPONENT	260,376				
12	TOTAL UNDERGROUND LINES	463,824				
LINE TRANSFORMERS						
13	DEMAND COMPONENT	166,156				
14	CUSTOMER COMPONENT	186,009				
15	TOTAL LINE TRANSFORMERS	352,165				
SERVICES						
16	DEMAND COMPONENT	119,636				
17	CUSTOMER COMPONENT	395,967				
18	TOTAL SERVICES	515,303				
19	METERS	253,428				
20	AREA LIGHTING FIXTURES	5,993				
21	STREET LIGHTING	84,104				
22	TOTAL	3,305,259	11,375	58,314	25,487	239,758

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

12 MONTHS ENDED 12/31/2006
(\$000)

<u>SUBFUNCTION</u>	<u>POLES.TOWERS & FIXTURES Acct 364</u>	<u>OVERHEAD CONDUCTORS & DEVICES Acct 365</u>	<u>UNDERGROUND CONDUIT Acct 366</u>	<u>UNDERGROUND CONDUCTORS & DEVICES Acct 367</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
1				
2				
3				
OVERHEAD LINES				
4				
5				
6				
7				
8				
UNDERGROUND LINES				
9				
10				
11				
12				
LINE TRANSFORMERS				
13				
14				
15				
SERVICES				
16				
17				
18				
19				
20				
21				
22				
	737,832	557,676	126,858	336,966

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS <u>Acct 368</u>	SERVICES <u>Acct 369</u>	METERS <u>Acct 370</u>	AREA LIGHTING FIXTURES <u>Acct 371</u>	STREET LIGHTING <u>Acct 373</u>
DISTRIBUTION PLANT					
1 PRIMARY					
2 SECONDARY					
3 TOTAL SUBSTATIONS					
OVERHEAD LINES					
4 PRIMARY					
5 SECONDARY DEMAND COMPONENT					
6 SECONDARY CUSTOMER COMPONENT					
7 STREET & AREA LIGHTING					
8 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
9 PRIMARY					
10 SECONDARY DEMAND COMPONENT					
11 SECONDARY CUSTOMER COMPONENT					
12 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
13 DEMAND COMPONENT	166,156				
14 CUSTOMER COMPONENT	<u>186,009</u>				
15 TOTAL LINE TRANSFORMERS	352,165				
SERVICES					
16 DEMAND COMPONENT		119,636			
17 CUSTOMER COMPONENT		<u>395,667</u>			
18 TOTAL SERVICES		515,303			
19 METERS			253,428		
20 AREA LIGHTING FIXTURES				5,993	
21 STREET LIGHTING					84,104
22 TOTAL	<u>352,165</u>	<u>515,303</u>	<u>253,428</u>	<u>5,993</u>	<u>84,104</u>

PPL ELECTRIC UTILITIES CORPORATION

Line No.

SUMMARY
 FUNCTIONALIZATION OF RESERVE FOR DEPRECIATION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>TOTAL</u>	<u>PLANT</u>	<u>ADJUSTMENTS</u>
1	INTANGIBLE PLANT	H95	301-303	16,563	16,563	
2	TRANSMISSION PLANT TRANSMISSION FUNCTION	H20	350-359	453,105	453,295	(190)
3	DISTRIBUTION PLANT LAND		360.2	0	(0)	0
4	LAND RIGHTS		360.4	24,903	24,903	
5	STRUCTURES & IMPROVEMENTS		361	11,765	11,765	
6	STATION EQUIPMENT		362	91,356	91,356	
7	POLES, TOWERS & FIXTURES		364	233,192	233,192	
8	OVERHEAD CONDUCTORS & DEVICES		365	226,423	226,423	
9	UNDERGROUND CONDUIT		366	31,691	31,691	
10	UNDERGROUND CONDUCTORS & DEVICES		367	114,058	114,064	(6)
11	LINE TRANSFORMERS		368	147,258	147,258	
12	SERVICES		369	259,214	259,214	
13	METERS		370	70,528	70,537	(9)
14	AREA LIGHTING FIXTURES		371	3,387	3,387	
15	STREET LIGHTING		373	47,786	47,786	
16	TOTAL DISTRIBUTION PLANT			1,261,561	1,261,576	(15)
17	GENERAL PLANT	H88	389-399	134,174	134,641	(466)
18	TOTAL DEPRECIATION & AMORTIZATION RESERVE			1,865,403	1,866,074	(671)

Line No.

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

12 MONTHS ENDED 12/31/2006
 (\$000)

SUBFUNCTION	INPUT	TOTAL	LAND <u>360.2</u>	LAND RIGHTS <u>360.4</u>	STRUCTURES & IMPROVEMENTS <u>361</u>	STATION EQUIPMENT <u>362</u>
DISTRIBUTION PLANT						
SUBSTATIONS						
1	PRIMARY	101,669	0	68	11,602	90,000
2	SECONDARY	1,519	0	0	163	1,356
3	TOTAL SUBSTATIONS	103,188	0	68	11,765	91,356
OVERHEAD						
4	PRIMARY	147,019	0	7,565		
5	SECONDARY DEMAND COMPONENT	140,792	0	7,061		
6	SECONDARY CUSTOMER COMPONENT	178,971	0	9,199		
7	STREET LIGHTING	17,666	0	1,010		
8	TOTAL OVERHEAD LINES	484,448	0	24,835		
UNDERGROUND LINES						
9	PRIMARY	24,894				
10	SECONDARY DEMAND COMPONENT	39,036				
11	SECONDARY COMPANY COMPONENT	81,819				
12	TOTAL UNDERGROUND LINES	145,749				
LINE TRANSFORMERS						
13	DEMAND COMPONENT	69,478				
14	CUSTOMER COMPONENT	77,780				
15	TOTAL LINE TRANSFORMERS	147,258				
SERVICES						
16	DEMAND COMPONENT	60,181				
17	CUSTOMER COMPONENT	199,033				
18	TOTAL SERVICES	259,214				
19	METERS	70,528				
20	AREA LIGHTING FIXTURES	3,387				
21	STREET LIGHTING	47,786				
22	TOTAL	1,261,558	0	24,903	11,765	91,356

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

SUBFUNCTION	POLES, TOWERS & FIXTURES <u>364</u>	OVERHEAD CONDUCTORS & DEVICES <u>365</u>	UNDERGROUND CONDUIT <u>386</u>	U. G. CONDUCTORS & DEVICES <u>387</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
1	PRIMARY			
2	SECONDARY			
3	TOTAL SUBSTATIONS			
OVERHEAD				
4	PRIMARY	72,977	66,478	
5	SECONDARY DEMAND COMPONENT	55,551	78,181	
6	SECONDARY CUSTOMER COMPONENT	88,009	81,764	
7	STREET LIGHTING	16,656	0	
8	TOTAL OVERHEAD LINES	233,193	226,423	
UNDERGROUND LINES				
9	PRIMARY		5,413	19,481
10	SECONDARY DEMAND COMPONENT		8,488	30,548
11	SECONDARY COMPANY COMPONENT		17,790	64,029
12	TOTAL UNDERGROUND LINES		31,691	114,058
LINE TRANSFORMERS				
13	DEMAND COMPONENT			
14	CUSTOMER COMPONENT			
15	TOTAL LINE TRANSFORMERS			
SERVICES				
16	DEMAND COMPONENT			
17	CUSTOMER COMPONENT			
18	TOTAL SERVICES			
19	METERS			
20	AREA LIGHTING FIXTURES			
21	STREET LIGHTING			
22	TOTAL DISTRIBUTION	233,192	226,423	31,691
				114,058

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

SUBFUNCTION	LINE TRANSFORMERS	SERVICES	METERS	AREA LIGHTING FIXTURES	STREET LIGHTING
	<u>368</u>	<u>369</u>	<u>370</u>	<u>371</u>	<u>373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
1					
2					
3					
TOTAL SUBSTATIONS					
OVERHEAD					
4					
5					
6					
7					
8					
TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
9					
10					
11					
12					
TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
13					
14					
15					
TOTAL LINE TRANSFORMERS					
SERVICES					
16					
17					
18					
TOTAL SERVICES					
19					
METERS					
20					
AREA LIGHTING FIXTURES					
21					
STREET LIGHTING					
22					
TOTAL DISTRIBUTION					

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

OPERATION AND MAINTENANCE EXPENSES

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006
(\$000)

<u>EXPENSES</u>	<u>INPUT</u>	<u>ACCOUNTS</u>	<u>EXPENSE</u>
1 TRANSMISSION		560-573	172,645
2 ANCILLARIES			46,565
3 TOTAL	G20		<u>219,209</u>
DISTRIBUTION			
4 SUPERVISION & ENGINEERING		580,590	17,673
5 LOAD DISPATCHING		581	5,146
6 SUBSTATIONS		582,591,592	9,233
7 OVERHEAD LINES		583,593	61,314
8 UNDERGROUND LINES		584,594	10,462
9 SERVICES		593,594	4,742
10 LINE TRANSFORMERS		595	2,214
11 MISCELLANEOUS & RENTS		588,589	13,001
12 METERS		586,597	8,063
13 STREET LIGHTING		585,596,598	4,904
14 CUSTOMER INSTALLATIONS		587	5,181
15 TOTAL DISTRIBUTION			<u>141,934</u>
16 CUSTOMER ACCOUNTS		901-905	52,553
17 CUSTOMER SERVICE AND INFORMATIONAL	G64	908-910	12,532
18 SALES	G65	911-916	3,440
19 ADMINISTRATIVE AND GENERAL		920-935	<u>143,811</u>
20 TOTAL OPERATION AND MAINTENANCE EXPENSES			<u><u>573,479</u></u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION
ASSIGNMENT OF WAGES AND SALARIES
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

	<u>Account</u>	<u>DESCRIPTION</u>	<u>TOTAL AMOUNT</u>	<u>INPUT</u>
1	560-567	TRANSMISSION EXPENSE		
		TRANSMISSION OPERATION	4,398	
2	568-573	TRANSMISSION MAINTENENCE	4,371	
3		TOTAL TRANSMISSION EXPENSE	8,769	K904
		DISTRIBUTION EXPENSE		
4	580-589	DISTRIBUTION OPERATION	35,129	
5	590-598	DISTRIBUTION MAINTENANCE	18,439	
6		TOTAL DISTRIBUTION EXPENSE	53,568	K906
7	901-905	CUSTOMER ACCOUNTS EXPENSE	19,163	K920
8	907-910	CUSTOMER SERVICE & INFORMATIONAL EXP	1,368	K922
9	911-916	SALES EXPENSE	1,315	K924
10		TOTAL EXCLUDING A & G	84,184	K929
		ADMINISTRATIVE AND GENERAL EXPENSE		
11	920-930	ADMIN AND GENERAL - OPERATION	4,607	
12	935	ADMIN AND GENERAL - MAINTENANCE	47	
13		TOTAL ADMIN AND GENERAL EXPENSE	4,654	K930
14		TOTAL WAGES AND SALARIES	88,838	K939,K433

PPL ELECTRIC UTILITIES CORPORATION
DISTRIBUTION EXPENSE ACCOUNTS AMOUNTS
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

Line No.

	<u>ACCOUNT</u>	<u>DESCRIPTION OF ACCOUNT</u>	<u>AMOUNT</u>
		DISTRIBUTION OPERATON	
1	580	SUPERVISION & ENGINEERING	16,275
2	581	LOAD DISPATCHING	5,146
3	582	STATION EXPENSE	640
4	583	OVERHEAD LINES EXPENSE	15,301
5	584	UNDERGROUND LINES EXPENSE	5,579
6	585	STREET LIGHTING & SIGNAL SYSTEMS	565
7	586	METER EXPENSE	7,993
8	587	CUSTOMER INSTALLATION EXPENSE	5,181
9	588	MISCELLANEOUS DISTRIBUTION EXPENSE	4,929
10	589	RENTS	8,072
11		TOTAL OPERATION	69,682
		DISTRIBUTION MAINTENANCE	
12	590	SUPERVISION & ENGINEERING	1,399
13	591	MAINTENANCE OF STRUCTURES	89
14	592	MAINTENANCE OF STATION EQUIPMENT	8,503
15	593	MAINTENANCE OF SERVICES	46,012
16	593.5	MAINTENANCE OF OVERHEAD SERVICES	1,693
17	594	MAINTENANCE OF UNDERGROUND LINES	4,883
18	594.3	MAINTENANCE OF UNDERGROUND SERVICES	41
19	594.6	MAINTENANCE OF UNDERGROUND OTHER SERVICES	3,008
20	595	MAINTENANCE OF LINE TRANSFORMERS	2,214
21	596	MAINTENANCE OF STREET LIGHTING	2,647
22	597	MAINTENANCE OF METERS	70
23	598	MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT	1,692
24		TOTAL MAINTENANCE	72,252
25		TOTAL DISTRIBUTION EXPENSE	141,935

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSES ACCOUNTS
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006
 (\$000)

		<u>DISTRIBUTION OPERATION</u>			<u>ACCOUNT 580 PRORATION</u>	
<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL</u> <u>ASSIGNMENT</u>
1	580	16,275				
2	582	640	403	237	299	SUBSTATIONS
3	583	15,301	6,844	8,457	5,080	OVERHEAD LINES
4	584	5,579	3,759	1,820	2,790	UNDERGROUND LINES
5	585	565	25	540	21	STREET LIGHTING
6	586	7,993	5,165	2,828	3,833	METERS
7	587	5,181	2,540	2,640	1,885	CUST INSTALLATIONS
8	588,589	13,001	3,190	9,812	2,367	MISCELLANEOUS
9	TOTAL(EXCL. 580,581)	<u>48,262</u>	<u>21,927</u>	<u>26,334</u>	<u>16,275</u>	
		<u>DISTRIBUTION MAINTENANCE</u>			<u>ACCOUNT 590 PRORATION</u>	
<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL</u> <u>ASSIGNMENT</u>
10	590	1,399				
11	591	89	47	42	4	SUBSTATIONS
12	592	8,503	3,690	4,813	294	SUBSTATIONS
13	593	46,012	8,193	37,819	653	OVERHEAD LINES
14	593.5	1,693	558	1,136	44	OVERHEAD SERVICES
15	594	4,883	1,992	2,891	159	UNDERGROUND LINES
16	594.3	41	4	37	-	UNDERGROUND SERVICES
17	594.6	3,008	540	2,468	43	UG. OTHER SERVICES
18	595	2,214	1,253	961	100	LINE TRANSFORMERS
19	596	2,647	795	1,852	63	STREET LIGHTING
20	597	70	27	44	2	METERS
21	598	1,692	465	1,227	37	STREET LIGHTING
22	TOTAL(EXCL. 590)	<u>70,853</u>	<u>17,563</u>	<u>53,290</u>	<u>1,399</u>	
23	DISTRIBUTION MAINTENANCE SUBSTATION TOTAL	---	---	---	298	SUBSTATIONS
24	STREET LIGHTING TOTAL	---	---	---	100	STREET LIGHTING
25	SERVICES TOTAL	---	---	---	87	SERVICES

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

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE
BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

Line No	SUBFUNCTION	TOTAL	ACCOUNT				
			580	581	582	583	584
	SUBSTATIONS						
1	PRIMARY	10,339	295	652	631		
2	SECONDARY	152	4	10	9		
3	TOTAL SUBSTATIONS	10,491	299	661	640		
	OVERHEAD LINES						
4	PRIMARY	21,442	1,547	1,018		4,661	
5	SECONDARY-DEMAND COMP.	20,012	1,444	950		4,350	
6	SECONDARY-CUSTOMER COMP	26,071	1,882	1,238		5,668	
7	STREET LIGHTING	2,863	207	136		622	
8	TOTAL OVERHEAD LINES	70,388	5,080	3,341		15,301	
	UNDERGROUND LINES						
9	PRIMARY	2,486	477	195			953
10	SECONDARY-DEMAND COMP.	3,898	747	306			1,494
11	SECONDARY-CUSTOMER COMP	8,171	1,566	642			3,132
12	TOTAL UNDERGROUND LINES	14,555	2,790	1,144			5,579
	SERVICES						
13	DEMAND COMPONENT	1,121					
14	CUSTOMER COMPONENT	3,708					
15	TOTAL SERVICES	4,829					
16	TOTAL			5,146	640	15,301	5,579
	SUBFUNCTION						
				585	586	587	588,589
	LINE TRANSFORMERS						
17	DEMAND COMPONENT	1,092					
18	CUSTOMER COMPONENT	1,222					
19	TOTAL LINE TRANSFORMERS	2,314					
20	MISC. DIST. EXPENSE & RENTS	15,368	2,367				13,001
21	METERS	11,898	3,833		7,993		
22	STREET LIGHTING	5,024	21	565			
23	CUSTOMER INSTALLATIONS	7,066	1,885			5,181	
24	TOTAL	141,935	16,275	565	7,993	5,181	13,001

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE
BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
SUBSTATIONS					
1 PRIMARY		88	8,380		
2 SECONDARY	294	1	123		
3 TOTAL SUBSTATIONS	298	89	8,503		
OVERHEAD LINES					
4 PRIMARY	199			14,016	
5 SECONDARY-DEMAND COMP.	186			13,082	
6 SECONDARY-CUSTOMER COMP	242			17,043	
7 STREET LIGHTING	27			1,872	
8 TOTAL OVERHEAD LINES	653			46,012	
UNDERGROUND LINES					
9 PRIMARY	27				834
10 SECONDARY-DEMAND COMP.	43				1,308
11 SECONDARY-CUSTOMER COMP	89				2,741
12 TOTAL UNDERGROUND LINES	159				4,883
SERVICES					
13 DEMAND COMPONENT	20			393	708
14 CUSTOMER COMPONENT	67			1,300	2,341
15 TOTAL SERVICES	87			1,693	3,049
16 TOTAL		89	8,503	47,706	7,932

SUBFUNCTION	ACCOUNT			
	595	596	597	598
LINE TRANSFORMERS				
17 DEMAND COMPONENT	47	1,045		
18 CUSTOMER COMPONENT	53	1,170		
19 TOTAL LINE TRANSFORMERS	100	2,214		
MISC. DIST. EXPENSE & RENTS				
21 METERS	2		70	
22 STREET LIGHTING	100	2,647		1,692
23 CUSTOMER INSTALLATIONS				
24 TOTAL	1,399	2,214	2,647	1,692

25 SUM DIST PLANT SUBS, OVERHEAD 2,087,294,085
26 AND UNDERGROUND LINES (auto) 23C22+23C30+23C37

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE
 % OF ACCOUNT TOTAL
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

SUBFUNCTION	ACCOUNT				
	580	581	582	583	584
SUBSTATIONS					
1 PRIMARY	1.81	12.66	98.56		
2 SECONDARY	0.03	0.19	1.44		
3 TOTAL SUBSTATIONS	1.84	12.85	100.00		
OVERHEAD LINES					
4 PRIMARY	9.51	19.78		30.46	
5 SECONDARY-DEMAND COMP.	8.87	18.46		28.43	
6 SECONDARY-CUSTOMER COMP	11.56	24.05		37.04	
7 STREET LIGHTING	1.27	2.64		4.07	
8 TOTAL OVERHEAD LINES	31.21	64.93		100.00	
UNDERGROUND LINES					
9 PRIMARY	2.93	3.80			17.08
10 SECONDARY-DEMAND COMP.	4.59	5.95			26.78
11 SECONDARY-CUSTOMER COMP	9.62	12.47			56.14
12 TOTAL UNDERGROUND LINES	17.14	22.22			100.00
SERVICES					
13 DEMAND COMPONENT					
14 CUSTOMER COMPONENT					
15 TOTAL SERVICES					
16 TOTAL		100.00	100.00	100.00	100.00

SUBFUNCTION	ACCOUNT				
	585	586	587	588,589	
LINE TRANSFORMERS					
17 DEMAND COMPONENT					
18 CUSTOMER COMPONENT					
19 TOTAL LINE TRANSFORMERS					
20 MISC. DIST. EXPENSE & RENTS	14.54				100.00
21 METERS	23.55		100.00		
22 STREET LIGHTING	0.13	100.00			
23 CUSTOMER INSTALLATIONS	11.58			100.00	
24 TOTAL	100.00	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE

% OF ACCOUNT TOTAL
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

	SUBFUNCTION	ACCOUNT				
		590	591	592	593	594
	SUBSTATIONS					
1	PRIMARY	20.99	98.56	98.56		
2	SECONDARY	0.31	1.44	1.44		
3	TOTAL SUBSTATIONS	21.30	100.00	100.00		
	OVERHEAD LINES					
4	PRIMARY	14.22			29.38	
5	SECONDARY-DEMAND COMP.	13.27			27.42	
6	SECONDARY-CUSTOMER COMP	17.29			35.72	
7	STREET LIGHTING	1.90			3.92	
8	TOTAL OVERHEAD LINES	46.68			96.45	
	UNDERGROUND LINES					
9	PRIMARY	1.94				10.51
10	SECONDARY-DEMAND COMP.	3.04				16.49
11	SECONDARY-CUSTOMER COMP	6.38				34.56
12	TOTAL UNDERGROUND LINES	11.37				61.56
	SERVICES					
13	DEMAND COMPONENT	1.44			0.82	8.92
14	CUSTOMER COMPONENT	4.78			2.73	29.51
15	TOTAL SERVICES	6.22			3.55	38.44
16	TOTAL		100.00	100.00	100.00	100.00

	SUBFUNCTION	ACCOUNT			
		595	596	597	598
	LINE TRANSFORMERS				
17	DEMAND COMPONENT	3.37	47.18		
18	CUSTOMER COMPONENT	3.78	52.82		
19	TOTAL LINE TRANSFORMERS	7.15	100.00		
20	MISC. DIST. EXPENSE & RENTS				
21	METERS	0.14		100.00	
22	STREET LIGHTING	7.15	100.00		100.00
23	CUSTOMER INSTALLATIONS				
24	TOTAL	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE
BASED ON O & M % BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
SUBSTATIONS					
1 PRIMARY	294	88	8,380		
2 SECONDARY	4	1	123		
3 TOTAL SUBSTATIONS	298	89	8,503		
OVERHEAD LINES					
4 PRIMARY	199			14,016	
5 SECONDARY-DEMAND COMP.	186			13,082	
6 SECONDARY-CUSTOMER COMP	242			17,043	
7 STREET LIGHTING	27			1,872	
8 TOTAL OVERHEAD LINES	654			46,013	
UNDERGROUND LINES					
9 PRIMARY	27				834
10 SECONDARY-DEMAND COMP.	43				1,308
11 SECONDARY-CUSTOMER COMP	89				2,741
12 TOTAL UNDERGROUND LINES	159				4,883
SERVICES					
13 DEMAND COMPONENT	20			393	708
14 CUSTOMER COMPONENT	67			1,300	2,341
15 TOTAL SERVICES	87			1,693	3,049
16 TOTAL		89	8,503	47,706	7,932

SUBFUNCTION	ACCOUNT				
	595	596	597	598	
LINE TRANSFORMERS					
17 DEMAND COMPONENT	47	1,045			
18 CUSTOMER COMPONENT	53	1,170			
19 TOTAL LINE TRANSFORMERS	100	2,215			
20 MISC. DIST. EXPENSE & RENTS					
21 METERS	2			70	
22 STREET LIGHTING	100		2,647		1,692
23 CUSTOMER INSTALLATIONS					
24 TOTAL	1,399	2,214	2,647	70	1,692

PPL ELECTRIC UTILITIES CORPORATION
 ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

Line No.	ACCOUNT	DESCRIPTION	TOTAL	METER READING	COLLECTION	UNCOLLECTIBLE ACCTS - TRANS	PROPERTY DAMAGE DISTRIBUTION	UNCOLLECTIBLE ACCTS - OTHER	BALANCE
1	901	SUPERVISION	508	-	-	-	-	-	508
2	902.4	METER READING EXPENSES - LARGE POWER	113	113	-	-	-	-	-
3	902.5	METER READING EXPENSES - OTHER	3,197	3,197	-	-	-	-	-
4	903CR	CUSTOMER RECORDS	17,841	-	-	-	-	-	17,841
5	903CE	COLLECTION EXPENSES	9,293	-	9,293	-	-	-	-
6	904T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	0	-	-	-	-	-	-
7	904D	PROPERTY DAMAGE DISTRIBUTION	1,729	-	-	-	1,729	-	-
8	904 by RATE	UNCOLLECTIBLE ACCOUNTS	19,018	-	-	-	-	19,018	-
9	905	MISC. CUSTOMER ACCOUNTS EXPENSES	854	-	-	-	-	-	854
10	901-905	TOTAL	52,553	3,310	9,293	-	1,729	19,018	19,203

INPUT LABELS

G50

G51

G52

G53

G54

G55

PPL ELECTRIC UTILITIES CORPORATION
ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

Line No.	ACCOUNT	DESCRIPTION	AMOUNT	INPUT
1	928	REGULATORY COMMISSION EXPENSE - PPUC	4,777	G70
2		REGULATORY COMMISSION EXPENSE - FERC	65	G71
3		TOTAL REGULATORY COMMISSION EXPENSE	4,842	
4	926	EMPLOYEE BENEFITS	31,498	G73
5	920-935	OTHER ADMINISTRATIVE AND GENERAL	107,471	G75
6		SUBTOTAL	138,969	
7		TOTAL ADMINISTRATIVE AND GENERAL	143,811	

Line No.

PPL ELECTRIC UTILITIES CORPORATION
SUMMARY
FUNCTIONALIZATION OF DEPRECIATION EXPENSE
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>TOTAL</u>	<u>PER BOOKS</u>	<u>MISC ADJ.</u>
1	<u>GD95</u>		4,189	4,189	0
2		350-359	19,647	19,924	-277
DISTRIBUTION PLANT					
3		360.2	0	0	0
4		360.4	717	736	-18
5		361	382	392	(10)
6		362	4,760	4,882	(122)
7		364	20,315	20,838	(523)
8		365	10,612	10,885	(273)
9		366	2,251	2,308	(58)
10		367	7,492	7,684	(193)
11		368	9,333	9,573	(240)
12		369	11,163	11,450	(287)
13		370	14,803	15,183	(381)
14		371	228	233	(6)
15		373	2,154	2,210	(55)
16			84,209	86,375	(2,166)
17	<u>GD88</u>	389-399	10,034	10,826	(593)
18			<u>118,078</u>	<u>121,114</u>	<u>(3,036)</u>

Line No

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

	<u>SUBFUNCTION</u>	<u>INPUT</u>	<u>TOTAL</u>	<u>LAND</u> <u>360 2</u>	<u>LAND RIGHTS</u> <u>360 4</u>	<u>STRUCTURES AND</u> <u>IMPROVEMENTS</u> <u>361</u>	<u>STATION EQUIPMENT</u> <u>362</u>
	SUBSTATIONS						
1	PRIMARY	GD28	5,073	-	2	377	4,694
2	SECONDARY	GD29	71	-	-	5	66
3	TOTAL SUBSTATIONS		5,144	-	2	382	4,760
	OVERHEAD LINES						
4	PRIMARY	GD32	9,692	-	218		
5	SECONDARY DEMAND COMPONENT	GD33D	8,706	-	203		
6	SECONDARY CUSTOMER COMPONE	GD33C	11,764	-	265		
7	STREET LIGHTING	GD34	1,480	-	29		
8	TOTAL OVERHEAD LINES		31,642	-	715		
	UNDERGROUND LINES						
9	PRIMARY	GD36	1,664	-	-		
10	SECONDARY DEMAND COMPONENT	GD37D	2,610	-	-		
11	SECONDARY CUSTOMER COMPONE	GD37C	5,469	-	-		
12	TOTAL UNDERGROUND LINES		9,743	-	-		
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	GD38D	4,403				
14	CUSTOMER COMPONENT	GD38C	4,930				
15	TOTAL LINE TRANSFORMERS		9,333				
	SERVICES						
16	DEMAND COMPONENT	GD39D	2,592				
17	CUSTOMER COMPONENT	GD39C	8,571				
18	TOTAL SERVICES		11,163				
19	METERS	GD43	14,803				
20	AREA LIGHTING FIXTURES	GD46	228				
21	STREET LIGHTING	GD47	2,154				
22	TOTAL		84,210	-	717	382	4,760

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

12 MONTHS ENDED 12/31/2006
(\$000)

<u>SUBFUNCTION</u>	<u>POLES, TOWERS & FIXTURES</u> <u>364</u>	<u>OVERHEAD CONDUCTORS AND DEVICES</u> <u>365</u>	<u>UNDERGROUND CONDUIT</u> <u>366</u>	<u>UNDERGROUND CONDUCTORS & DEVICES</u> <u>367</u>
SUBSTATIONS				
1				
2				
3				
TOTAL SUBSTATIONS				
OVERHEAD LINES				
4	6,358	3,116		
5	4,839	3,664		
6	7,667	3,832		
7	1,451	-		
8	20,315	10,612		
UNDERGROUND LINES				
9			384	1,280
10			603	2,007
11			1,263	4,206
12			2,250	7,493
LINE TRANSFORMERS				
13				
14				
15				
SERVICES				
16				
17				
18				
19				
20				
21				
22	20,315	10,612	2,251	7,492

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006
(\$000)

<u>SUBFUNCTION</u>	<u>LINE TRANSFORMERS</u> <u>368</u>	<u>SERVICES</u> <u>369</u>	<u>METERS</u> <u>370</u>	<u>AREA LIGHTING</u> <u>FIXTURES</u> <u>371</u>	<u>STREET LIGHTING</u> <u>373</u>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	4,403				
14	4,930				
15	9,333				
16		2,592			
17		8,571			
18		11,163			
19			14,803		
20				228	
21					2,154
22	9,333	11,163	14,803	228	2,154

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

ALLOCATION FACTORS

HISTORIC TEST YEAR ENDED DECEMBER 31, 2006

This section identifies the rate schedules that make up the rate classes used in the jurisdictional allocation studies and all the allocation factors used in those studies. Generally, allocators are derived from three classes – direct assignments, program generated, and calculated (demand, and customer-related). The development of specific calculated allocators is shown in this section.

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 1

CUSTOMER CLASS DESIGNATIONS & ABBREVIATIONS

HISTORIC PERIOD – YEAR ENDED DECEMBER 31, 2006

Rate Classes	Abbreviations	PUC Jurisdictional Rate Schedules
Residential Service	RS	RS, RTD
Residential Service - Thermal Storage	RTS	RTS
Small General Service	GS-1	GS-1, BL
Large General Service - Secondary	GS-3	GS-3, IS-1
Large General Service - 12 kV	LP-4	LP-4
Large General Service - 66 kV	LP-5	LP-5
Large General Service - 66 kV Standby	Standby	Standby
Large General Service – Electric Propulsion	LPEP	LPEP
Interruptible Service by Agreement	ISA	ISA
Commercial and Industrial Heating	GH	GH-1, GH-2
Street and Area Lighting	SL/AL	SA, SM, SHS, SE TS, SI1

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF CUSTOMER ALLOCATORS
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

	<u>RATE CLASS</u>	<u>ALLOCATOR LABEL</u>	<u>END OF YEAR CUSTOMERS</u>	<u>SECONDARY CUSTOMERS</u>
			<u>C10</u>	<u>C30</u>
1	RS		1,189,902	1,189,902
2	RTS		13,882	13,882
3	GS-1,BL		145,704	145,704
4	GS-3,IS-1		22,331	22,331
5	LP-4		1,025	0
6	IS-P		27	0
7	LP-5		107	0
8	IS-T		26	0
9	LP-6		4	0
10	LPEP		1	0
11	ISA		1	0
12	GH		3,347	3,347
13	SL/AL		1,387	1,387
14	L5-S		<u>6</u>	<u>0</u>
15	TOTAL PPUC		1,377,750	1,376,553
16	66 KV RESALE		10	0
17	12 KV RESALE		<u>8</u>	<u>0</u>
18	TOTAL SYSTEM		<u><u>1,377,768</u></u>	<u><u>1,376,553</u></u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006
 (\$000)

	<u>RATE CLASS</u>	<u>RATE DESIGNATION</u>	<u>METERING TYPE</u>	<u>ESTIMATED METER COST</u>	<u>No. Meters</u>	<u>ESTIMATED METER INVESTMENT</u>	<u>SUMMARY (\$000)</u>
1	RS,RTD	RSO	A	113	1,201,190	135,630,806	
2		RWO(R)	B	452	472	213,428	
3		RW1	C	339	101	34,266	
4		RTD	C	339	264	89,566	
5		RTS	C	339	13,895	4,714,075	
6	TOTAL				1,215,922	140,682,140	140,682
7	GS-1,BL	GS-1	A	113	2,710	305,996	
8		G1-D	D	126	143,527	18,036,190	
9		G1-T	C	339	898	304,659	
10		G1-F	E	4,933	22	108,531	
11		G1-V	A	113	780	88,073	
12		G1-C	B	452	83	37,531	
13		BL	-	-	12	-	
14	TOTAL				148,032	18,880,980	18,881
15	GS-3,IS-1	GS-3	F	1,031	19,997	20,626,865	
16		G3-T	G	1,349	2,403	3,241,126	
17		G3-V	A	113	85	7,339	
18		G3-C	H	2,348	87	204,242	
19		IS-1	F	1,031	3	3,094	
20	TOTAL				22,555	24,082,667	24,083
21	LP-4	LP-4	I	4,933	633	3,122,737	
22		L4-T	I	4,933	490	2,417,285	
23		IS-P	J	6,749	29	195,709	
24		L4-C	K	3,770	9	33,931	
25	TOTAL				1,161	5,769,661	5,770
26	LP-5,6	LP-5	J	19,152	72	1,378,944	
27		L5-T	J	19,152	125	2,393,999	
28		L5-S	J	19,152	6	114,912	
29		LP-6	J	36,636	2	73,271	
30		L6-T	J	36,636	8	293,085	
31		IS-T	J	21,466	47	1,008,887	
32		LPEP	J	61,321	1	61,321	
33		ISA	J	234,485	1	234,485	
34	TOTAL				262	5,558,904	5,559
35	GH	GH-1	F	1,031	889	917,002	
36		H1-T	G	1,349	78	105,205	
37		H1-P	E	4,933	-	-	
38		H1-Q	I	4,933	-	-	
39		GH-2	F	1,031	1,610	1,660,712	
40		H2-R	F	1,031	863	890,183	
41	TOTAL				3,440	3,573,101	3,573
42	SL/AL	SL/AL	NONE	-	-	-	-
43	TOTAL				1,391,372	198,547,453	198,548

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER ALLOCATION FACTOR CW1
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

LINE NO.	RATE CLASS	INVESTMENT		INDICATED METER COST	CUSTOMERS	AVERAGE METER COST \$/CUSTOMER
		PP&L STUDY	PRORATED			
1	RS	135,968	173,426	173,426	1,189,902	145.75
2	RTS	4,714	6,013	6,013	13,882	433.15
3	GS-1	18,881	24,083	24,083	145,704	165.29
4	GS-3	24,083	30,718	30,718	22,331	1,375.58
5	LP-4	5,574	7,110	7,110	1,025	6,936.59
6	IS-P	196	250	250	27	9,259.26
7	LP-5	3,773	4,812	4,812	107	44,971.96
8	IS-T	1,009	1,287	1,287	26	49,500.00
9	LP-6	366	467	467	4	116,750.00
10	LPEP	61	78	78	1	78,000.00
11	ISA	234	299	299	1	299,000.00
12	GH	3,573	4,557	4,557	3,347	1,361.52
13	SL/AL	0	0	0	1,387	0
14	L5-S	115	147	147	6	24,500.00
15	TOTAL PPUC	198,548	253,246	253,246	1,377,750	
16	RES 69	114		114	10	
17	RES 12	67		67	9	
18	TOTAL RESALE	181		181	19	
19	TOTAL INCLUDING RESALE	198,729		253,428	1,377,769	

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER ALLOCATION FACTOR CW1
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

	<u>RATE CLASS</u>	<u>AVERAGE METER COST \$/CUSTOMER</u>	<u>CUSTOMERS</u>	<u>INDICATED METER INVESTMENT</u>	<u>ALLOCATOR CW1</u>
1	RS	145.75	1,189,902	173,428	173,426
2	RTS	433.15	13,882	6,013	6,013
3	GS-1,BL	165.29	145,704	24,083	24,083
4	GS-3,IS-1	1,375.58	22,331	30,718	30,718
5	LP-4	6,936.59	1,025	7,110	7,110
6	IS-P	9,259.26	27	250	250
7	LP-5	44,971.96	107	4,812	4,812
8	IS-T	49,500.00	26	1,287	1,287
9	LP-6	116,750.00	4	467	467
10	LPEP	78,000.00	1	78	78
11	ISA	299,000.00	1	299	299
12	GH	1,361.52	3,347	4,557	4,557
13	SLIAL	0	1,387	0	0
14	L5-S	24,500.00	6	147	147
15	TOTAL PPUC		1,377,750	253,249	253,246
16	RES 69		10	114	114
17	RES 12		8	67	67
18	TOTAL RESALE		18	181	181
19	TOTAL SYSTEM		1,377,768	253,430	253,428

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 ALLOCATION OF METERING COSTS
 METER READING EXPENSE (CW2)
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

METER READING EXPENSE 3,309,955

		<u>PRORATION OF EXPENSE</u>				<u>AVERAGE</u>
			<u>PRORATED</u>	<u>INDICATED</u>		<u>METER READING</u>
<u>RATE CLASS</u>	<u>CUSTOMERS</u>	<u>EXPENSE</u>	<u>COSTS</u>	<u>CUSTOMERS</u>	<u>\$/CUSTOMER/YEAR</u>	<u>EXPENSE</u>
1	RS	1,189,902	2,861,506	2,861,506	1,189,902	2.40
2	RTS	13,882	33,384	33,384	13,882	2.40
3	GS-1,BL	145,704	350,393	350,393	145,704	2.40
4	GS-3,IS-1	22,331	53,702	53,702	22,331	2.40
5	LP-4	1,025	2,465	2,465	1,025	2.40
6	ISP	27	65	65	27	2.40
7	LP-5	107	257	257	107	2.40
8	IST	26	63	63	26	2.40
9	LP-6	4	10	10	4	2.40
10	LPEP	1	2	2	1	2.40
11	ISA	1	2	2	1	2.40
12	GH	3,347	8,049	8,049	3,347	2.40
13	SU/L	0	0	0	0	0.00
14	L5-S	6	14	14	6	2.40
15	TOTAL PPUC	1,376,363	3,309,912	3,309,912	1,376,363	
16	RES 69	10	24	24	10	2.40
17	RES 12	8	19	19	8	2.40
18	TOTAL RESALE	18	43	43	18	
19	TOTAL SYSTEM	1,376,381	3,309,955	3,309,955	1,376,381	

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER READING ALLOCATOR (CW2)
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

	<u>RATE CLASS</u>	<u>AVERAGE METER READING EXPENSE \$/CUST/YEAR</u>	<u>CUSTOMERS</u>	<u>INDICATED METER READING EXPENSE</u>	<u>ALLOCATOR CW2</u>
1	RS	2.40	1,189,902	2,861.51	2,861,532
2	RTS	2.40	13,882	33.38	33,380
3	GS-1,BL	2.40	145,704	350.39	350,393
4	GS-3,JS-1	2.40	22,331	53.70	53,700
5	LP-4	2.40	1,025	2.46	2,460
6	IS-P	2.40	27	0.06	60
7	LP-5	2.40	107	0.26	260
8	IS-T	2.40	26	0.06	60
9	LP-6	2.40	4	0.01	10
10	LPEP	2.40	1	-	0
11	ISA	2.40	1	-	0
12	GH	2.40	3,347	8.05	8,050
13	SUAL	0.00	0	0	0
14	L5-S	2.40	6	0.01	10
15	TOTAL PPUC		1,376,363	3,310	3,309,915
16	RES 66	2.40	10	0.02	20
17	RES 12	2.40	8	0.02	20
18	TOTAL RESALE		18	0.04	40
19	TOTAL SYSTEM		1,376,381	3,310	3,309,955

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 ALLOCATOR CW4 FOR USE WITH LATE PAYMENTS (ACCOUNT 450)
 ALLOCATOR CW5 FOR USE WITH UNCOLLECTIBLE ACCOUNTS (ACCOUNT 904)
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

	<u>RATE CLASS</u>	<u>LATE PAYMENTS CW4</u>	<u>LATE PAYMENTS PROPOSED LEVEL</u>	<u>ALLOCATOR CW5</u>
1	RS/RTD	6,597	6,761	17,599
2	RTS	52	53	49
3	GS-1,BL	1,339	1,372	798
4	GS-3,IS-1	1,288	1,320	459
5	LP-4	472	484	40
6	ISP	24	25	-
7	LP-5	187	192	42
8	IST	30	31	0
9	LP-6	0	-	0
10	LPEP	0	-	0
11	ISA	0	-	0
12	GH	61	63	30
13	SL/AL	55	57	0
14	L5-S	<u>1</u>	<u>1</u>	<u>0</u>
15	TOTAL PPUC	<u>10,107</u>	<u>10,359</u>	<u>19,018</u>
16	RES66	0	0	
17	RES12	<u>0</u>	<u>0</u>	
18	TOTAL RESALE	<u>0</u>	<u>0</u>	
19	TOTAL	<u>10,107</u>	<u>10,359</u>	

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 CUSTOMER DEPOSITS ALLOCATORS CW6 AND CW6A
 CUSTOMER ADVANCES FOR CONSTRUCTION ALLOCATOR CW7
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006
 (\$000)

	<u>RATE CLASS</u>	TRANSMISSION RELATED CUSTOMER DEPOSITS <u>CW6A (1)</u>	DISTRIBUTION RELATED CUSTOMER DEPOSITS <u>CW6 (1)</u>	CUSTOMER ADVANCES <u>CW7 (2)</u>
1	RS,RTD	0	7,253	0
2	RTS	0	39	0
3	GS-1,BL	0	3,524	145,704
4	GS-3,IS-1	0	4,240	22,331
5	LP-4	0	667	0
6	IS-P	0	40	0
7	LP-5	0	0	0
8	IS-T	0	0	0
9	LP-6	0	0	0
10	LPEP	0	0	0
11	ISA	317	0	0
12	GH	0	168	0
13	SL/AL	0	19	0
14	L5-S	0	0	0
15	TOTAL PPUC	317	15,950	168,035
16	RES 66	0	0	0
17	RES 12	0	0	0
18	TOTAL RESALE	0	0	0
19	TOTAL SYSTEM	317	15,950	16,267

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

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SECONDARY CUSTOMER COMPONENT STUDY
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2006

	<u>BASIC DATA</u>	<u>TOTAL SYSTEM</u>	<u>RS</u>	<u>RTS</u>	<u>GS-1,BL</u>	<u>GS-3,IS-1</u>	<u>GH</u>	<u>SL/AL</u>
1	SINGLE PHASE EQUIVALENT CUSTOMERS	1,326,782	1,186,099	13,780	119,994	3,391	2,154	1,364
2	NETWORK EQUIVALENT CUSTOMERS	19,475	15,747	115	3,516	71	26	-
3	THREE PHASE EQUIVALENT CUSTOMERS	45,056	181	-	24,522	19,093	1,260	-
4	TOTAL EQUIVALENT CUSTOMERS	<u>1,391,313</u>	<u>1,202,027</u>	<u>13,895</u>	<u>148,032</u>	<u>22,555</u>	<u>3,440</u>	<u>1,364</u>

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

	<u>WEIGHTING FACTOR</u>								
5	SINGLE PHASE CUSTOMERS	1.00	1,326,782	1,186,099	13,780	119,994	3,391	2,154	1,364
6	NETWORK EQUIVALENT CUSTOMERS	1.52	29,602	23,935	175	5,344	108	40	---
7	THREE PHASE CUSTOMERS	2.24	100,925	405	-	54,929	42,768	2,822	---
8	WEIGHTED ALLOCATOR		<u>1,457,309</u>	<u>1,210,440</u>	<u>13,955</u>	<u>180,268</u>	<u>46,267</u>	<u>5,016</u>	<u>1,364</u>

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

	<u>WEIGHTING FACTOR</u>								
9	SINGLE PHASE (3 WIRES)	1.000	1,325,418	1,186,099	13,780	119,994	3,391	2,154	---
10	NETWORK EQUIVALENT CUSTOMERS	1.725	33,594	27,164	198	6,065	122	45	---
11	THREE PHASE (4 WIRES)	1.725	77,722	312	-	42,300	32,935	2,174	---
12	WEIGHTED ALLOCATOR		<u>1,436,734</u>	<u>1,213,575</u>	<u>13,978</u>	<u>168,360</u>	<u>36,449</u>	<u>4,372</u>	<u>-</u>

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF ENERGY ALLOCATORS
 FOR COST ALLOCATION PURPOSES

12 MOS ENDED July 31, 2006

	<u>RATE CLASS</u>	ANNUAL SALES MWH ES15	ANNUALIZATION ADJUSTMENT MWH	<u>ANNUALIZED SALES CUSTOMER LEVEL</u> MWH ES15A	<u>GENERATION LEVEL</u> MWH EG10
1	RS	13,344,145	0	13,344,145	14,600,486
2	RTS	363,492	0	363,492	397,714
3	GS-1,BL	1,924,499	0	1,924,499	2,105,689
4	GS-3,IS-1	8,566,841	0	8,566,841	9,373,403
5	LP-4	5,849,945	0	5,849,945	6,217,123
6	ISP	320,341	0	320,341	340,448
7	LP-5	3,053,220	0	3,053,220	3,149,040
8	IST	1,885,144	0	1,885,144	1,944,306
9	LP-6	427,174	0	427,174	440,580
10	LPEP	62,010	0	62,010	63,956
11	ISA	438,228	0	438,228	451,981
12	GH	336,399	0	336,399	368,071
13	SL/AL	112,250	0	112,250	122,818
14	L5-S	4,639	0	4,639	4,785
15	TOTAL PPUC	36,688,327	0	36,688,327	39,580,399

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW
GENERATION LEVEL
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2006

	<u>RATE CLASS</u>	12-CP DEMANDS TRANSMISSION LEVEL	<u>DEMAND ALLOCATOR AT THE PRIMARY LEVEL</u>	<u>RATE CLASS MAXIMUM DEMANDS</u>	<u>DEMAND ALLOCATOR AT THE SECONDARY LEVEL</u>
		<u>D10</u>	<u>D20</u>		<u>D30</u>
1	RS	2,594,685	3,461,534	3,461,534	3,461,534
2	RTS	93,404	185,282	185,282	185,282
3	GS-1,BL	324,310	522,209	522,209	522,209
4	GS-3,IS-1	1,349,996	1,866,312	1,866,312	1,866,312
5	LP-4	871,408	1,101,623	1,101,623	0
6	ISP	46,716	57,060	57,060	0
7	LP-5	418,988	0	480,531	0
8	IST	232,544	0	256,637	0
9	LP-6	55,946	0	72,539	0
10	LPEP	23,338	0	42,322	0
11	ISA	59,884	0	101,598	0
12	GH	59,278	116,522	116,522	116,522
13	SL/AL	13,254	28,640	28,640	28,640
14	L5-S	823	0	19,032	0
15	TOTAL PPUC	6,144,573	7,339,182	8,311,841	6,180,499
16	RES 66	138,618	0	176,722	
17	RES 12	26,363	36,358	36,358	
18	TOTAL RESALE	164,981	36,358	213,080	
19		<u>6,309,554</u>	<u>7,375,540</u>	<u>8,524,921</u>	

PPL ELECTRIC UTILITIES CORPORATION
 DEMAND ALLOCATORS - MW
 AVERAGE & EXCESS RESPONSIBILITY METHOD
 FOR COST ALLOCATION PURPOSES
 12 MOS ENDED July 31, 2006

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<u>RATE CLASS</u>	GENERATION LEVEL ANNUAL ENERGY MWH	AVERAGE ANNUAL DEMAND	CLASS MAXIMUM DEMANDS(NCD)	CLASS EXCESS (3) - (2)	ADJUSTED CLASS EXCESS 1/	AVERAGE & EXCESS (2) + (5)	PRIMARY LEVEL
	<u>ALLOCATOR</u>						<u>D10</u>	<u>D20</u>
1	RS,RTD	14,600,486	1,666,722	3,461,534	1,794,812	1,393,409	3,060,131	3,060,131
2	RTS	397,714	45,401	185,282	139,881	108,597	153,998	153,998
3	GS-1,BL	2,105,689	240,375	522,209	281,834	218,803	459,178	459,178
4	GS-3,JS-1	9,373,403	1,070,023	1,866,312	796,289	618,202	1,688,225	1,688,225
5	LP-4	6,217,123	709,717	1,101,623	391,906	304,258	1,013,975	1,013,975
6	IS-P	340,448	38,864	57,060	18,196	14,127	52,991	52,991
7	LP-5	3,149,040	359,479	480,531	121,052	93,979	453,458	0
8	IS-T	1,944,306	221,953	256,637	34,684	26,927	248,880	0
9	LP-6	440,580	50,295	72,539	22,244	17,269	67,564	0
10	LPEP	63,956	7,301	42,322	35,021	27,189	34,490	0
11	ISA	451,981	51,596	101,598	50,002	38,819	90,415	0
12	GH	368,071	42,017	116,522	74,505	57,842	99,859	99,859
13	SL/AL	122,818	14,020	28,640	14,620	11,350	25,370	25,370
14	L5-S	4,785	546	19,032	18,486	14,352	14,898	0
15	TOTAL PPUC	<u>39,580,399</u>	<u>4,518,309</u>	<u>8,311,841</u>	<u>3,793,532</u>	<u>2,945,123</u>	<u>7,463,432</u>	<u>6,553,727</u>

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

2006 VALUES

7,463,432	PEAK MONTH
4,518,309	AVERAGE DEMAND
2,945,123	EXCESS

16
 17
 18

ORIGINAL

PPL ELECTRIC UTILITIES CORPORATION

**Exhibit JMK 2
Cost Allocation Study
Test Year Ending December 31, 2007**

**Witness: Joseph M. Kleha
Docket No. R-00072155**

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PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY

INDEX

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FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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COST ALLOCATION STUDY

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

PREFACE

Cost allocation studies are submitted in support of the direct testimony of J. M. Kleha and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JMK 2 presents results for the future test year ending December 31, 2007. A companion study, Exhibit JMK 1, presents results for the historic test year ended December 31, 2006. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's future retail rate filings should be on a Pennsylvania jurisdictional basis only. The study contained herein provides the allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes.

This preface explains the general methodology utilized in the preparation of PPL Electric's study.

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

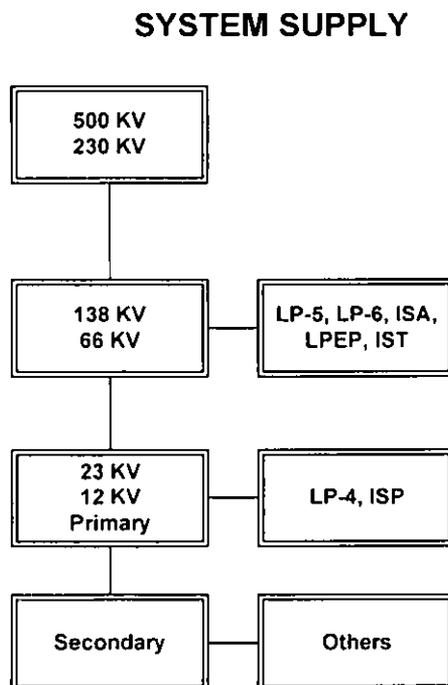
1. Operation and maintenance expenses
2. Depreciation and amortization expenses associated with the investment in utility facilities
3. Taxes, including income taxes
4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called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

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

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

1. High voltage transmission facilities which are necessary to serve all customer classes;
2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, LP-6, IST, LPEP, ISA and L5-S) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;
3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedules LP-4 and ISP) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and
4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

The following block diagram illustrates this functional breakdown:



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

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

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. For example, residential customers will be assigned some part of the costs of all categories, because all components of PPL Electric's transmission and distribution system are used to provide service to that group of customers.

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

- (1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes
- (2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.
- (3) Direct assignment. In a few cases, the US of A makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An

example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand-related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

The Company's cost allocation study contained herein begins with the functional categories of rate base, operating revenues, and operating expenses, as shown in Exhibit Historic 1 or as developed in Section A of this exhibit. Two steps are required in the allocation process. The total electric system costs are allocated or directly assigned between FERC jurisdictional wholesale services and customers, and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are allocated among the retail customer classes, and related to the present and proposed revenues from those classes to determine the class rates of return on rate base. Section III of this exhibit presents the process in detail for present rate levels.

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JMK 2
SUMMARY OF COST ALLOCATION STUDY
PRESENT AND PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. The summaries show that the proposed rate increases generally improve the relative positions of class rates of return.

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES AT PRESENT RATE LEVELS									
SALES OF ELECTRICITY									
1		0	0	0	0	0	0	0	0
2		631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
3	R11	8,923	5,825	46	1,182	1,137	417	21	165
4	RRT	640,638	382,492	3,751	76,741	117,216	30,976	1,839	1,884
5	ANN	1,724	2,357	(18)	(92)	386	(298)	74	(51)
6		642,362	384,849	3,733	76,649	117,602	30,678	1,913	1,833
7		(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
8	0	641,238	384,053	3,711	76,537	117,481	30,649	1,911	1,832
9	ROOT	32,379	20,849	614	2,897	4,841	1,187	60	46
10	ROT	673,617	404,902	4,325	79,434	122,322	31,836	1,971	1,878
OPERATING EXPENSES									
OPERATION AND MAINTENANCE EXPENSES									
11	EE20	0	0	0	0	0	0	0	0
12	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
13	EEOT	204,612	159,095	2,773	15,605	17,144	3,889	194	198
14	EE00	339,555	243,399	5,334	27,209	37,341	9,622	484	436
DEPRECIATION EXPENSE									
15	ED20	0	0	0	0	0	0	0	0
16	ED30	88,481	57,271	1,706	7,966	12,764	2,995	148	300
17	EDOT	23,343	16,256	396	2,178	2,760	656	34	29
18	ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182	329
TAXES									
19	ET1	2,295	1,495	43	206	340	86	4	4
20	ET001	9,654	6,586	170	891	1,237	301	15	11
21	TXTA	8,378	5,564	150	715	1,179	284	15	13
22	TX93	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
23	TXG	37,900	22,706	220	4,522	6,939	1,810	113	108
24	TSIT1	9,599	701	(499)	2,972	4,993	1,365	104	82
25	TFTX	32,452	4,005	(1,493)	9,462	15,798	4,315	325	260
26	TFIT1	98,605	39,974	(1,440)	18,618	30,242	8,101	573	476
27	TEXP1	549,984	356,900	5,996	55,971	83,107	21,374	1,239	1,241
28	PRERTN	123,633	48,002	(1,671)	23,463	39,215	10,462	732	637
29	RBX	2,022,963	1,321,699	38,737	179,448	298,479	75,648	3,836	3,072
30	PRRTR	6.11%	3.63%	-4.31%	13.08%	13.14%	13.83%	19.08%	20.74%
31	PRCLRT	100.00%	59.41%	-70.54%	214.08%	215.06%	226.35%	312.27%	339.44%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PRESENT RATE LEVELS								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	739	139	332	538	7,109	16,707	45
3	LATE PAY CHARGES PRESENT RATES	R11 26	0	0	0	54	49	1
4	SALE OF ELECTRICITY	RRT 765	139	332	538	7,163	16,756	46
5	ANNUALIZATION PRESENT REVENUES	ANN 12	16	3	36	(61)	(625)	(13)
6	ANNUAL ADJ'D SALE OF ELECT	777	155	335	574	7,102	16,131	33
7	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0
8	ADJUSTED ELECTRIC SALES	0 777	155	334	574	7,093	16,100	33
9	OTHER OPERATING REVENUES	ROOT 12	4	24	3	347	1,494	1
10	TOTAL OPERATING REVENUES	ROT 789	159	358	577	7,440	17,594	34
OPERATING EXPENSES								
OPERATION AND MAINTENENCE EXPENSES								
11	TRANSMISSION	EE20 0	0	0	0	0	0	0
12	DISTRIBUTION	EE30 64	23	14	14	1,466	8,427	8
13	OTHER OPER & MAINT EXPENSES	EEOT 34	13	74	8	1,265	4,314	4
14	TOTAL OPER & MAINT EXPENSES	EE00 98	36	88	22	2,731	12,741	12
DEPRECIATION EXPENSE								
15	TRANSMISSION	ED20 0	0	0	0	0	0	0
16	DISTRIBUTION	ED30 80	29	46	19	1,010	4,137	9
17	OTHER DEPREC EXP	EDOT 7	3	12	1	207	804	1
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE								
18	AMORTIZATION EXPENSE	ED00A 87	32	58	20	1,217	4,941	10
TAXES								
19	CAPITAL STOCK PRESENT LEVEL	ET1 1	0	1	0	24	90	0
20	OTHER OTHER TAXES	ET001 4	2	5	0	92	343	0
21	DEFERRED INCOME TAXES	TXTA 4	1	7	0	82	364	1
22	NET INVESTMENT TAX CREDIT	TX93 (1)	0	(1)	0	(17)	(79)	0
23	GROSS RECEIPTS TAX	TXG 46	9	20	34	419	952	2
24	TOTAL PA INCOME TAX	TSIT1 51	6	16	49	213	(450)	1
25	TOTAL FED INC TAX	TFTX 159	21	50	152	687	(1,284)	2
26	TOTAL TAXES	TFIT1 264	39	98	235	1,500	(64)	6
27	TOTAL OPERATING EXPENSES	TEXP1 449	107	244	277	5,448	17,618	28
28	RETURN (LN 10 - 27)	PRERTN 340	52	114	300	1,992	(24)	6
29	TOTAL RATE BASE	RBX 820	294	821	190	21,654	78,174	94
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR 41.46%	17.69%	13.89%	157.89%	9.20%	-0.03%	6.38%
31	CLASS RATE IN % OF TOTAL	PRCLRT 678.56%	289.53%	227.33%	2584.12%	150.57%	-0.49%	104.42%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROPOSED REVENUES AND EXPENSES, RETURN, RATE OF RETURN AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
3	R11P		8,923	5,825	46	1,182	1,137	417	21	165
4	ANNP		1,726	2,357	(18)	(92)	386	(298)	74	(51)
5	R RTP		642,364	384,849	3,733	76,649	117,602	30,678	1,913	1,833
6			83,521	77,329	944	845	612	(391)	(107)	(135)
7			725,885	462,178	4,677	77,494	118,214	30,287	1,806	1,698
8			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ARTTP		724,761	461,382	4,655	77,382	118,093	30,258	1,804	1,697
10	ROOT		32,379	20,849	614	2,897	4,841	1,187	60	46
11	ROTP		757,140	482,231	5,269	80,279	122,934	31,445	1,864	1,743
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
12	EE20		0	0	0	0	0	0	0	0
13	EE30		134,943	84,304	2,561	11,604	20,197	5,733	290	238
14	EEOT		205,281	159,714	2,775	15,633	17,160	3,890	194	199
15	EE00		340,224	244,018	5,336	27,237	37,357	9,623	484	437
DEPRECIATION EXPENSE										
16	ED20		0	0	0	0	0	0	0	0
17	ED30		88,481	57,271	1,706	7,966	12,764	2,995	148	300
18	EDOT		23,343	16,256	396	2,178	2,760	656	34	29
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
19	ED00		111,824	73,527	2,102	10,144	15,524	3,651	182	329
TAXES										
20	ET1P		2,517	1,640	47	226	373	95	4	4
21	ET001		9,654	6,583	170	891	1,237	301	15	11
22	TXTA		8,378	5,564	150	715	1,179	284	15	13
23	TX93		(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
24	TXG		42,827	27,269	276	4,572	6,975	1,787	107	100
25	TSIT1		17,362	7,891	(411)	3,046	5,045	1,327	94	69
26	TFTX		56,934	26,689	(1,215)	9,697	15,964	4,196	293	220
27	TFIT1		135,999	74,549	(1,014)	18,997	30,529	7,930	525	415
28	TEXP1		588,047	392,094	6,424	56,378	83,410	21,204	1,191	1,181
29	PRRTN		169,093	90,137	(1,155)	23,901	39,524	10,241	673	562
30	RBX		2,022,963	1,321,695	38,737	179,448	298,479	75,648	3,836	3,072
31	PRRTR		8.36%	6.82%	-2.98%	13.32%	13.24%	13.54%	17.54%	18.29%
32	PRCLRT		100.00%	81.58%	-35.65%	159.33%	158.37%	161.96%	209.81%	218.78%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROPOSED REVENUES AND EXPENSES, RETURN, RATE OF RETURN AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PROPOSED RATE LEVELS								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	739	139	332	538	7,109	16,707	45
3	LATE PAYMENT CHARGES R11P	26	0	0	0	54	49	1
4	ANNUALIZATION ADJUSTMENT ANNP	12	16	3	36	(61)	(625)	(13)
5	TOTAL SALE OF ELECTRICITY RRTP	777	155	335	574	7,102	16,131	33
6	PROPOSED REVENUE INCREASE	(127)	(5)	(1)	6	542	4,007	2
7	ANNUAL ADJ'D SALE OF ELECT	650	150	334	580	7,644	20,138	35
8	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0
9	ADJUSTED ELECTRIC SALES & LATE PAYMEN' ARTTP	650	150	333	580	7,635	20,107	35
10	OTHER OPERATING REVENUES ROOT	12	4	24	3	347	1,494	1
11	TOTAL OPERATING REVENUES ROTP	662	154	357	583	7,982	21,601	36
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
12	TRANSMISSION EE20	0	0	0	0	0	0	0
13	DISTRIBUTION EE30	64	23	14	14	1,466	8,427	8
14	OTHER OPER & MAINT EXPENSES EEOT	34	13	74	8	1,266	4,314	4
15	TOTAL OPER & MAINT EXPENSES EE00	98	36	88	22	2,732	12,741	12
DEPRECIATION EXPENSE								
16	TRANSMISSION ED20	0	0	0	0	0	0	0
17	DISTRIBUTION ED30	80	29	46	19	1,010	4,137	9
18	OTHER DEPRECIATION EXPENSE EDOT	7	3	12	1	207	804	1
19	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE ED00	87	32	58	20	1,217	4,941	10
TAXES								
20	CAPITAL STOCK PROP LEVEL ET1P	1	0	1	0	27	98	0
21	OTHER-W/O CAP STOCK ET001	4	2	5	0	92	343	0
22	DEFERRED INCOME TAXES TXTA	4	1	7	0	82	364	1
23	NET INVESTMENT TAX CREDIT TX93	(1)	0	(1)	0	(17)	(79)	0
24	GROSS RECEIPTS TAX TXG	38	9	20	34	451	1,188	2
25	TOTAL PA INCOME TAX TSIT1	39	6	16	50	263	(74)	1
26	TOTAL FED INC TAX TFTX	121	19	50	154	847	(99)	2
27	TOTAL TAXES TFIT1	206	37	98	238	1,745	1,741	6
28	TOTAL OPERATING EXPENSES TEXP1	391	105	244	280	5,694	19,423	28
29	RETURN (LN 11 - 28) PRERTN	271	49	113	303	2,288	2,178	8
30	TOTAL RATE BASE RBX	820	294	821	190	21,654	78,174	94
31	RATE OF RETURN (LN 29 / LN 30) PRRTTR	33.05%	16.67%	13.76%	159.47%	10.57%	2.79%	8.51%
32	CLASS RATE IN % OF TOTAL PRCLRT	395.33%	199.40%	164.59%	1907.54%	126.44%	33.37%	101.79%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY – PRESENT RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

This section consists of two parts. Part I shows the assignment of the costs to Federal jurisdictional wholesale services and customers supplied on a system cost basis. Part II shows the allocations to retail rate classes of the Pennsylvania jurisdictional costs, comparisons with associated revenues, and a calculation of the resulting returns and rates of return on the allocated rate base. The outputs of Part 1 forms the inputs to Part 2. Allocators are summarized at the end of each part, as developed in Section B. Basic input cost data are provided from Exhibit Historic 1. Functionalized input data are developed in Section A.

SECTION III

PART I

ASSIGNMENT TO WHOLESALE SERVICE CUSTOMERS

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
ELECTRIC PLANT IN SERVICE							
1	TRANSMISSION FUNCTION	Q20	SK401T	P20	1,078,578	1,078,578	0
							0
DISTRIBUTION PLANT							
SUBSTATIONS							
2	PRIMARY	Q28	SD20	P28	276,783	0	1,694
3	SECONDARY	Q29	SD30	P29	4,099	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	2,467	0	0
5	TOTAL SUBSTATIONS			PSS	283,349	0	1,694
OVERHEAD LINES							
6	PRIMARY	Q32	SD20	P32	431,659	0	501
	SECONDARY						
7	DEMAND COMPONENT	Q33D	SD30	P33D	403,576	0	0
8	CUSTOMER COMPONENT	Q33C	SC30	P33C	524,906	0	0
9	STREET LIGHTING	Q34	SK401	P34	57,261	0	0
10	TOTAL OVERHEAD LINES			POL	1,417,402	0	501
UNDERGROUND LINES							
11	PRIMARY	Q36	SD20	P36	86,315	0	162
	SECONDARY						
12	DEMAND COMPONENT	Q37D	SD30	P37D	135,350	0	0
13	CUSTOMER COMPONENT	Q37C	SC30	P37C	283,689	0	0
14	TOTAL UNDERGROUND LINES			PUG	505,354	0	162
LINE TRANSFORMERS							
15	DEMAND COMPONENT	Q38D	SD30	P38D	170,586	0	0
16	CUSTOMER COMPONENT	Q38C	SK401	P38C	190,968	0	0
17	TOTAL LINE TRANSFORMERS			PLT	361,554	0	0
SERVICES							
18	DEMAND COMPONENT	Q39D	SD30	P39D	122,079	0	0
19	CUSTOMER COMPONENT	Q39C	SK401	P39C	403,749	0	0
20	TOTAL SERVICES			PSV	525,828	0	0
21	METERS	Q43	SCW1	P43	257,749	114	60
22	AREA LIGHTING FIXTURES	Q46	SK401	P46	6,292	0	0
23	STREET LIGHTING	Q47	SK401	P47	87,979	0	0
24	TOTAL DISTRIBUTION PLANT			P30	3,445,507	114	2,418
25	GENERAL PLANT	Q88	SK939	P88	419,820	43,741	188
26	INTANGIBLE PLANT	Q95	SK939	P95	33,580	3,499	15
27	TOTAL ELECTRIC PLANT IN SERVICE			P00	4,977,485	1,125,932	2,621
	* DIRECT ASSIGNMENT						3,848,933

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS

		\$1,000						
	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
DEPRECIATION RESERVE								
1	TRANSMISSION FUNCTION	H20	SK401T	A20	469,510	469,510	0	0
DISTRIBUTION PLANT SUBSTATIONS								
2	PRIMARY	H28	SD20	A28	104,158	0	759	103,399
3	SECONDARY	H29	SD30	A29	1,579	0	0	1,579
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	1,585	0	0	1,585
5	TOTAL SUBSTATIONS			AST	107,322	0	759	106,563
OVERHEAD LINES								
6	PRIMARY	H32	SD20	A32	151,281	0	235	151,046
SECONDARY								
7	DEMAND COMPONENT	H33D	SD30	A33D	144,956	0	0	144,956
8	CUSTOMER COMPONENT	H33C	SC30	A33C	184,167	0	0	184,167
9	STREET LIGHTING	H34	SK401	A34	18,132	0	0	18,132
10	TOTAL OVERHEAD LINES			AOL	498,536	0	235	498,301
UNDERGROUND LINES								
11	PRIMARY	H36	SD20	A36	26,488	0	45	26,443
SECONDARY								
12	DEMAND COMPONENT	H37D	SD30	A37D	41,537	0	0	41,537
13	CUSTOMER COMPONENT	H37C	SC30	A37C	87,059	0	0	87,059
14	TOTAL UNDERGROUND LINES			AUG	155,084	0	45	155,039
LINE TRANSFORMERS								
15	DEMAND COMPONENT	H38D	SD30	A38D	71,089	0	0	71,089
16	CUSTOMER COMPONENT	H38C	SK401	A38C	79,584	0	0	79,584
17	TOTAL LINE TRANSFORMERS			ALT	150,673	0	0	150,673
SERVICES								
18	DEMAND COMPONENT	H39D	SD30	A39D	62,009	0	0	62,009
19	CUSTOMER COMPONENT	H39C	SK401	A39C	205,082	0	0	205,082
20	TOTAL SERVICES			ASV	267,091	0	0	267,091
21	METERS	H43	SCW1	A43	84,716	37	14	84,664
22	AREA LIGHTING FIXTURES	H46	SK401	A46	3,571	0	0	3,571
23	STREET LIGHTING	H47	SK401	A47	49,334	0	0	49,334
24	TOTAL DISTRIBUTION PLANT			A30	1,316,327	37	1,054	1,315,236
25	GENERAL PLANT	H88	SK939	A88	144,989	15,106	65	129,818
26	INTANGIBLE PLANT	H95	SK939	A95	21,433	2,233	10	19,190
27	TOTAL DEPRECIATION AND AMORTIZATION RESERVE			A00	1,952,259	486,887	1,128	1,464,244

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
SUBTRACTIVE ADJUSTMENTS							
ACCUM DEFERRED INCOME TAXES							
REPAIR ALLOWANCE ELECTION							
CONTRIBUTIONS IN AID OF CONSTRUCTION							
1	TRANSMISSION	TC45E	SK401T	DF45E	(23,403)	(23,403)	0
2	DISTRIBUTION	TC45F	SK401	DF45F	(65,361)	0	0
3	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(88,764)	(23,403)	0
ACRS AND MACRS							
4	TRANSMISSION PROPERTY	TC46E	SK401T	DF46E	50,867	50,867	0
5	DISTRIBUTION PROPERTY	TC46F	SP30	DF46F	377,542	12	265
6	GENERAL PROPERTY	TC46G	SK939	DF46G	35,338	3,682	16
7	TOTAL ACRS AND MACRS			DF46T	463,747	54,561	281
OTHER 263A & REPAIR ALLOWANCE							
8	TRANSMISSION PROPERTY		SK401T		(807)	(807)	0
9	DISTRIBUTION PROPERTY		SP30		40,688	1	29
10	GENERAL PROPERTY		SK939		6,984	728	3
11	TOTAL 263A & REPAIR ALLOWANCE				46,865	(78)	32
12	TOTAL ACCUM DEFERRED INCOME TAXES			DFT	421,848	31,080	312
13	CUSTOMER ADVANCES	AC	SK401	CA00	269	0	0
14	CUSTOMER DEPOSITS	AD	SCW6	DA00	16,267	317	0
15	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	438,384	31,397	312
	ADJUSTED SUBTRACTIVE ADJUSTMENTS(4)				438,384	31,397	312
	* DIRECT ASIGNMENT						

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS- 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
ADDITIVE ADJUSTMENTS							
PLANT HELD FOR FUTURE USE							
1							
	QF20	SK401T	PF20	18,243	18,243	0	0
2	QF30	SD20	PF30	2,012	0	10	2,002
3	QF88	SK939	PF88	0	0	0	0
4			PF00	20,255	18,243	10	2,002
5			PLADD	20,255	18,243	10	2,002
6			NOP	2,607,097	625,891	1,190	1,980,016
WORKING CAPITAL							
PLANT MATERIALS & SUPPLIES							
7	M14	SAT2	W14	31,864	7,597	17	24,250
8			WCD	31,864	7,597	17	24,250
WORKING CASH							
9	CASH	SWCAP	WCA	16,211	6,987	6	9,219
	* DIRECT ASSIGNMENT						

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
WORKING CAPITAL CONTINUED								
WORKING CASH CONTINUED								
PREPAYMENTS								
1	PROPERTY INSURANCE	MCPD	SAT2	WCPID	20	5	0	15
2	POSTAGE	MCPO	SK939	WCPO	35	4	0	31
3	PPUC ANNUAL ASSESS	MCPRE	SK401	WCPRE	2,415	0	0	2,415
4	TOTAL PREPAYMENTS			WCPT	2,470	8	0	2,462
5	ACCRUED TAXES	MCT	SP01	WCT	17,245	3,643	9	13,594
6	SUBTOTAL WORKING CAPITAL			SUBWC	67,790	18,236	31	49,523
SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
7	SEMI ANNUAL INTEREST		SWCAP	EAS	(9,005)	(2,422)	(4)	(6,579)
8	PREFERRED DIVIDEND PAYMENT		SP01	FAS	10	2	0	8
9	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(8,995)	(2,420)	(4)	(6,571)
10	TOTAL WORKING CASH			CWC	26,931	8,218	10	18,702
11	TOTAL WORKING CAPITAL			W00	58,795	15,815	27	42,953
12	TOTAL RATE BASE				2,665,892	641,706	1,217	2,022,968

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE SUMMARY
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
RATE BASE							
PLANT IN SERVICE							
				0	0	0	0
1	TRANSMISSION		P20	1,078,578	1,078,578	0	0
2	DISTRIBUTION		P30	3,445,507	114	2,418	3,442,976
3	GENERAL & INTANGIBLE		P0T1	453,400	47,240	203	405,957
4	TOTAL-PLANT IN SERVICE		P00	4,977,485	1,125,932	2,621	3,848,933
DEPRECIATION RESERVE							
5	TRANSMISSION		A20	469,510	469,510	0	0
6	DISTRIBUTION		A30	1,316,327	37	1,054	1,315,236
7	GENERAL PLANT		A88	144,989	15,106	65	129,818
8	INTANGIBLE PLANT		A95	21,433	2,233	10	19,190
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,952,259	486,887	1,128	1,464,244
10	TOTAL NET PLANT IN SERVICE		P01	3,025,226	639,045	1,493	2,384,689
11	SUBTRACTIVE ADJUSTMENTS		PLDED	438,384	31,397	312	406,675
12	ADDITIVE ADJUSTMENTS		PLADD	20,255	18,243	10	2,002
13	TOTAL NET ORIG COST RATE BASE		NOP	2,607,097	625,891	1,190	1,980,016
14	WORKING CAPITAL		W00	58,795	15,815	27	42,953
15	TOTAL RATE BASE		RBX	2,665,892	641,706	1,217	2,022,969

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
					Transmission	Resale Primary*	Distribution - Primary/Secondary	
OPERATION & MAINTENANCE EXPENSES								
1	TRANSMISSION	G20	SK401T	EE20	225,307	225,307	0	0
DISTRIBUTION SUBSTATIONS								
2	PRIMARY	G28	SP28	EE28	9,863	0	60	9,803
3	SECONDARY	G29	SP29	EE29	144	0	0	144
4	TOTAL SUBSTATIONS			EES	10,007	0	60	9,947
OVERHEAD LINES								
5	PRIMARY	G32	SP32	EE32	20,351	0	24	20,327
SECONDARY								
6	DEMAND COMPONENT	G33D	SP33D	EE33D	18,995	0	0	18,995
7	CUSTOMER COMPONENT	G33C	SP33C	EE33C	24,746	0	0	24,746
8	STREET LIGHTING	G34	SP34	EE34	2,718	0	0	2,718
9	TOTAL OVERHEAD LINES			EEOL	66,810	0	24	66,786
UNDERGROUND LINES								
10	PRIMARY	G36	SP36	EE36	2,377	0	4	2,373
SECONDARY								
11	DEMAND COMPONENT	G37D	SP37D	EE37D	3,727	0	0	3,727
12	CUSTOMER COMPONENT	G37C	SP37C	EE37C	7,813	0	0	7,813
13	TOTAL UNDERGROUND LINES			EEUG	13,917	0	4	13,913
LINE TRANSFORMERS								
14	DEMAND COMPONENT	G38D	SP38D	EE38D	1,045	0	0	1,045
15	CUSTOMER COMPONENT	G38C	SP38C	EE38C	1,170	0	0	1,170
16	TOTAL LINE TRANSFORMERS			EELT	2,215	0	0	2,215
SERVICES								
17	DEMAND COMPONENT	G39D	SP39D	EE39D	1,063	0	0	1,063
18	CUSTOMER COMPONENT	G39C	SP39C	EE39C	3,518	0	0	3,518
19	TOTAL SERVICES			EESV	4,581	0	0	4,581
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	SP30	EE42	14,591	0	10	14,580
21	METERS	G43	SP43	EE43	11,410	5	3	11,402
22	STREET LIGHTING	G46	SP47	EE46	4,766	0	0	4,766
23	CUSTOMER INSTALLATIONS	G47	SP47	EE47	6,753	0	0	6,753
24	TOTAL DISTRIBUTION			EE30	135,050	6	101	134,943
CUSTOMER ACCOUNTS								
25	METER READING	G50	SCW2	EE50	3,156	0	0	3,156
26	COLLECTION EXPENSES	G51	SK401	EE51	8,915	0	0	8,915
27	PROPERTY DAMAGE DISTRIBUTION	G53	SP30	EE53	1,155	0	1	1,154
28	UNCOLLECTIBLE ACCOUNTS	G54	SK401	EE54	19,000	0	0	19,000
29	OTHER CUSTOMER ACCTS EXPENSE	G55	SC10	EE55	18,399	0	0	18,398
30	TOTAL CUSTOMER ACCTS			EE56	50,625	0	1	50,624
CUSTOMER SERVICE & INFORMATIONAL								
31	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	SK401	EE61	4,500	0	0	4,500
32	OTHER 908 - 910	G63	SK401	EE63	12,747	0	0	12,747
33	TOTAL CUSTOMER SVC & INFORMATIONAL			EE64	17,247	0	0	17,247
34	SALES	G65	SK401	EE65	2,843	0	0	2,843

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
OPERATION & MAINTENANCE EXPENSES CONTINUED								
ADMINISTRATIVE & GENERAL EXPENSES								
1	PPUC REGULATORY	G70	SK401	EE70	4,494	0	0	4,494
2	FERC REGULATORY	G71	SC11	EE71	61	34	27	0
3	EMPLOYEE BENEFITS	G73	SK929	EE73	30,687	3,197	14	27,476
4	OTHER A & G	G75	SK929	EE75	108,654	11,321	49	97,285
5	TOT ADMIN & GENERAL EXPENSES			EE79	143,895	14,552	90	129,254
6	TOTAL O & M BEFORE ADJUST			EE80	574,968	239,865	192	334,911
PROFORMA ADJUSTMENTS TO O & M EXPENSES								
7	EMPLOYEE WAGES AND BENEFITS	G81	SK929	EE81	(3,223)	(336)	(1)	(2,886)
8	RATE CASE EXPENSES	G82	SK401	EE82	700	0	0	700
9	ADJUSTMENT-INT EXP-CUST DEPOSITS		SCW6		796	15	0	781
10	SOCIAL PROGRAMS	G84	SK401	EE84	4,438	0	0	4,438
11	ADJUSTMENT-ICE STORM DEFERRAL		SK401		1,611	0	0	1,611
12	TOTAL PROFORMA ADJUSTMENTS			EE99	4,322	(320)	(1)	4,644
13	TOTAL OPER & MAINT EXPENSES			EE00	579,290	239,545	190	339,555

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DEPRECIATION EXPENSE							
1	TRANSMISSION	GD20	SK401T	ED20	20,529	20,529	0
DISTRIBUTION							
SUBSTATIONS							
2	PRIMARY	GD28	SP28	ED28	5,358	0	33
3	SECONDARY	GD29	SP29	ED29	75	0	0
4	TOTAL SUBSTATIONS			EDSS	5,433	0	33
OVERHEAD LINES							
5	PRIMARY	GD32	SP32	ED32	9,907	0	12
SECONDARY							
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	9,002	0	0
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	12,033	0	0
8	STREET LIGHTING	GD34	SP34	ED34	1,457	0	0
9	TOTAL OVERHEAD LINES			EDOL	32,399	0	12
UNDERGROUND LINES							
10	PRIMARY	GD36	SP36	ED36	1,824	0	3
SECONDARY							
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	2,861	0	0
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	5,997	0	0
13	TOTAL UNDERGROUND LINES			EDUG	10,682	0	3
LINE TRANSFORMERS							
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	4,594	0	0
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	5,142	0	0
16	TOTAL LINE TRANSFORMERS			EDLT	9,736	0	0
SERVICES							
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	2,777	0	0
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	9,186	0	0
19	TOTAL SERVICES			EDSV	11,963	0	0
20	METERS	GD43	SP43	ED43	15,813	7	4
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	238	0	0
22	STREET LIGHTING	GD47	SP47	ED47	2,276	0	0
23	TOTAL DISTRIBUTION			ED30	88,540	7	51
24	GENERAL	GD88	SK939	ED88	18,120	1,888	8
25	INTANGIBLE	GD95	SK939	ED95	4,871	508	2
TOTAL DEPRECIATION AND							
26	AMORTIZATION EXPENSE			ED00	132,060	22,931	62
PROFORMA ADJUSTMENT TO DEPRECIATION EXPENSE							
27	TRANSMISSION & DISTRIBUTION		DAS		-503	(2,160)	1
28	GENERAL & INTANGIBLE		SK939		1,231	128	1
29	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	728	(2,032)	1
30	TOTAL PROFORMA ADJUSTMENTS			GD99	728	(2,032)	1
TOTAL DEPRECIATION AND							
31	AMORTIZATION EXPENSE			ED00A	132,788	20,900	63

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
TAXES								
TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS								
1	CAPITAL STOCK	GT1	SP01	ET1	3,021	638	1	2,381
2	CAPITAL STOCK ADJUSTMENT	GT1A	SP01	ET1A	(109)	(23)	(0)	(86)
3	PUBLIC UTILITY REALTY	GT3	SP01	ET3	5,226	1,104	3	4,119
4	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	SP01	ET3A	(510)	(108)	(0)	(402)
5	PAYROLL TAXES	GP01	SK939	EP01	6,822	711	3	6,108
6	PAYROLL TAXES ADJUSTMENT	GP01A	SK939	EP01A	(191)	(20)	(0)	(171)
7	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	14,259	2,302	7	11,950
8	TOTAL AT PROPOSED LEVEL			ET01P	14,259	2,302	7	11,950
INVESTMENT TAX CREDIT AMORTIZATION								
9	TRANSMISSION	ITDA91	SK401T	TXA91	(718)	(718)	0	0
10	DISTRIBUTION	ITDA92	SP30	TXA92	(1,674)	(0)	(1)	(1,673)
11	TOTAL INVESTMENT TAX CREDIT			TX93	(2,392)	(718)	(1)	(1,673)

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PJC Jurisdiction Distribution - Primary/Secondary
DEFERRED INCOME TAXES							
1	ADJUST GROSS RECEIPTS TAX	ITD02	SRRBG TX02	(101)	(25)	0	(76)
CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	TRANSMISSION	ITD04	SK401T TX04	(2,907)	(2,907)	0	0
3	DISTRIBUTION	ITD06	SK401 TX06	(5,902)	0	0	(5,902)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		TX11	(8,809)	(2,907)	0	(5,902)
5	VACATION PAY	ITD08	SK939 TX08	(141)	(15)	(0)	(126)
6	PENSION/POST EMPL/SEVERENCE	ITD24	SK939 TX24	(3,259)	(340)	(1)	(2,918)
7	ENVIRONMENTAL CLEANUP	ITD30	SP00 TX30	177	40	0	137
BALANCE CARRIED FORWARD							
8	DEFERRED INCOME TAXES		TXST	(12,133)	(3,246)	(1)	(8,886)
* DIRECT ASIGNMENT							

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
BALANCE BROUGHT FORWARD							
1			TXST	(12,133)	(3,246)	(1)	(8,886)
DEFERRED INCOME TAXES CONTINUED							
ACRS AND MACRS							
2	ITD46E	SK401T	TX46E	4,209	4,209	0	0
3	ITD46F	SP30	TX46F	14,984	0	11	14,973
4	ITD46G	SK939	TX46G	513	53	0	459
5			TX46T	19,706	4,263	11	15,432
OTHER 263A & REPAIR ALLOWANCE							
6		SK401T		(136)	(136)	0	0
7		SP30		(1,044)	(0)	(1)	(1,043)
8		SK939		(871)	(91)	(0)	(780)
9				(2,051)	(227)	(1)	(1,823)
10	ITD49	SK401	TX49	1,123	0	0	1,123
11	ITD54	SP00	TX54	(1,376)	(311)	(1)	(1,064)
12	ITD62	SK401	TX62	680	0	0	680
13	ITD47	SP01		130	27	0	102
14	ITD48	SK401		(933)	0	0	(933)
15			TXT	5,146	506	8	4,632
PROFORMA ADJUSTMENTS DEFERRED TAXES							
16	ITD71	DAS	TX71	4,582	830	6	3,746
17				4,582	830	6	3,746
18			TXTA	9,728	1,336	14	8,378

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES SUMMARY
 \$1,000

OPERATING EXPENSES

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATING EXPENSES							
1			EE20	225,307	225,307	0	0
2			EE30	135,050	6	101	134,943
3			EE56	50,625	0	1	50,624
4			EE64	17,247	0	0	17,247
5			EE65	2,843	0	0	2,843
6			EE79	143,895	14,552	90	129,254
7			EE99	4,322	(320)	(1)	4,644
8			EE00	579,290	239,545	190	339,555
9			ED00A	132,788	20,900	63	111,825
TAXES OTHER THAN INCOME							
10			ET01	14,259	2,302	7	11,950
11			TXG	50,178	12,278	0	37,899
12			TXTA	9,728	1,336	14	8,378
13			TX93	(2,392)	(718)	(1)	(1,673)
14			OEBT	783,851	275,643	273	507,935
PA AND FEDERAL INCOME TAXES BASED ON PRESENT REVENUES							
15			TSTX	15,859	6,292	(32)	9,599
16			TFTX	52,338	19,983	(96)	32,451
17			TX99	139,970	41,474	(109)	98,605
18			TOE	852,048	301,918	145	549,985

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES
 \$1,000

OPERATING REVENUES		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATING REVENUES								
SALE OF ELECTRICITY								
1	TRANSMISSION REVENUES	TREV			211,231	211,231	0	0
2	DISTRIBUTION REVENUES	DREV			631,715	0	0	631,715
3	TOTAL SALE OF ELECTRICITY			RRT	842,946	211,231	0	631,715
4	LATE PAYMENT CHARGES	S11		R11	8,923	0	0	8,923
5	ANNUALIZATION	ANN			(1,399)	(3,123)	0	1,724
6	ADJ'D ELECT SALES & LATE PYMNTS				850,470	208,108	0	642,362
7	ADJUSTMENT - RATE REFUND				(1,124)			(1,124)
8	ADJ'D ELECT REVENUES				849,346	208,108	0	641,238
OTHER OPERATING REVENUES								
9	MISCELLANEOUS SERVICE REVS	S20	SK401	R20	0	0	0	0
RENT-ELECTRIC PROPERTY								
10	TRANSMISSION RELATED	S23	SK401T	R23	903	903	0	0
11	DISTRIBUTION RELATED	S24	SK401	R24	29,693	0	0	29,693
OTHER ELECTRIC REVENUE								
12	TRANSMISSION RELATED	S26	SK401T	R26	149,006	149,006	0	0
13	DISTRIBUTION RELATED	S27	SK401	R27	2,686	0	0	2,686
14	OTHER	S37	SK939	R37	0	0	0	0
15	TOTAL OTHER OPERATING REVS			ROOT	182,289	149,909	0	32,380
16	TOTAL OPERATING REVENUES			ROT	1,031,635	358,017	0	673,618
17	BASE FOR GROSS RECEIPTS TAX			RRBG	850,470	208,108	0	642,362
18	GROSS RECEIPTS TAX @ 5.9%			TXGR	50,178	12,278	0	37,899

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

INCOME TAX		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DERIVATION-								
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS								
1	OPERATING REVENUES			ROT	1,031,635	358,017	0	673,618
	MINUS: OPERATING EXPENSES							
2	OP EXPENSES PRIOR INCOME TAX			OEBT	783,851	275,643	273	507,935
3	EQUALS: TAXABLE INCOME			TAXI	247,784	82,374	(273)	165,683
	PLUS: ADJUSTMENTS TO							
4	TAXABLE INCOME			TAT	(79,079)	(17,760)	(39)	(61,281)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS			TNI	168,705	64,614	(312)	104,402
PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME			TNI	168,705	64,614	(312)	104,402
7	TOTAL SPECIAL DEDUCTIONS			TASI	(9,959)	(1,634)	(5)	(8,320)
8	PA TAXABLE INCOME			TSTI	158,746	62,980	(317)	96,082
9	PA APPORTIONMENT PERCENTAGE				100%	100%	100%	100%
10	PA TAXABLE INCOME			TSTIF	158,746	62,980	(317)	96,082
11	PA INCOME TAX @ 9.99%			GSIT	15,859	6,292	(32)	9,599
12	PA TAX CREDITS			TS20	0	0	0	0
	PA INCOME TAX							
13	ADJUSTMENTS			TSTA	0	0	0	0
14	TOTAL PA INCOME TAX			TSIT1	15,859	6,292	(32)	9,599
FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME			TNI	168,705	64,614	(312)	104,402
DEDUCTIONS								
16	PA INCOME TAX			TSIT1	15,859	6,292	(32)	9,599
17	TOTAL DEDUCTIONS			TSFS	15,859	6,292	(32)	9,599
18	FEDERAL TAXABLE INCOME			TFTI	152,846	58,322	(280)	94,804
19	FEDERAL INCOME TAX @ 35.0%			GFIT	53,496	20,413	(98)	33,181
	FEDERAL INCOME TAX							
20	CREDITS & ADJUSTMENTS			TAFI	(1,158)	(430)	2	(730)
21	TOTAL FEDERAL INCOME TAX			TFIT1	52,338	19,983	(96)	32,451

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
ADJUSTMENTS TO TAXABLE INCOME							
1	INTEREST EXPENSE	ITA1	SRBX TA1	(73,368)	(17,667)	(33)	(55,667)
2	DEFERRED INCOME TAXES		TXTA	9,728	1,336	14	8,378
3	NET INVESTMENT TAX CREDIT		TX93	(2,392)	(718)	(1)	(1,673)
BOOK DEPRECIATION & AMORTIZATION							
4	TRANSMISSION	ITAD13	SK401T TAD13	20,529	20,529	0	0
5	DISTRIBUTION	ITAE13	SED30 TAE13	88,540	7	51	88,482
6	GENERAL & INTANGIBLE	ITAF13	SED88 TAF13	22,991	2,395	10	20,585
7	ANNUAL DEPRECIATION EXP	GD99A	DAS GD99A	728	(2,032)	1	2,758
8	TOTAL BOOK DEPRECIATION & AMORTIZATION		TA13	132,788	20,900	63	111,825
TAX DEPRECIATION & AMORTIZATION							
9	TRANSMISSION	ITAD15	SK401T TAD15	(26,447)	(26,447)	0	0
10	DISTRIBUTION	ITAE15	SED30 TAE15	(114,848)	(9)	(67)	(114,772)
11	GENERAL & INTANGIBLE	ITAF15	SED88 TAF15	(22,525)	(2,347)	(10)	(20,168)
12	TOTAL TAX DEPRECIATION & AMORTIZATION		TA15	(163,820)	(28,803)	(77)	(134,940)
13	POST RETIREMENT BENEFITS	ITA20	SK939 TA20	560	58	0	501
BALANCE CARRIED FORWARD							
14	ADJUSTMENTS TO TAXABLE INCOME		TAST1	(96,504)	(24,894)	(34)	(71,576)

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
1	BALANCE BROUGHT FORWARD ADJUSTMENTS TO TAXABLE INCOME CONTINUED							
			TAST1	(96,504)	(24,894)	(34)	(71,576)	
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	SK939	TA27	440	46	0	394
3	VACATION PAY	ITA28	SK939	TA28	340	35	0	304
4	PENSION EXPENSE	ITA30	SK939	TA30	5,614	585	3	5,027
5	POST EMPL BENE/VERP	ITA37	SK939	TA37	42	4	0	38
6	ENVIRONMENTAL CLEANUP	ITA45	SP00	TA45	(426)	(96)	(0)	(329)
7	BALANCE CARRIED FORWARD ADJUSTMENTS TO TAXABLE INCOME							
			TAST2	(90,494)	(24,320)	(32)	(66,143)	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
1	BALANCE BROUGHT FORWARD						
	ADJUSTMENTS TO TAXABLE INCOME CONTINUED						
			TAST2	(90,494)	(24,320)	(32)	(66,143)
2	REACQUIRED DEBT COSTS	ITA48	SP00 TA48	3,316	750	2	2,564
3	BAD DEBTS & PROPERTY DAMAGE	ITA54	SK401 TA54	(1,639)	0	0	(1,639)
	ADJUST SALES OF PROPERTY						
4	TRANSMISSION PROPERTY	ITA84E	SK401T TA84E	(731)	(731)	0	0
5	DISTRIBUTION PROPERTY	ITA84F	SP30 TA84F	(9)	(0)	(0)	(9)
6	GENERAL PROPERTY	ITA84G	SK939 TA84G	0	0	0	0
7	TOTAL ADJUST OF SALES PROPERTY		TA84	(740)	(731)	(0)	(9)
	REMOVAL COSTS						
8	TRANSMISSION PROPERTY	ITA60	SK401T TA60	(1,288)	(1,288)	0	0
9	DISTRIBUTION PROPERTY	ITA62	SP30 TA62	(10,111)	(0)	(7)	(10,104)
10	TOTAL REMOVAL COSTS		TA64	(11,399)	(1,288)	(7)	(10,104)
	OTHER 263A & REPAIR ALLOWANCE						
11	TRANSMISSION PROPERTY	ITA101	SK401T	342	342	0	0
12	DISTRIBUTION PROPERTY	ITA103	SP30	528	0	0	528
13	GENERAL PROPERTY	ITA102	SK939	129	13	0	116
14	TOTAL OTHER 263A & REPAIR ALLOW			999	355	0	643
15	RATE REFUND	ITA105	SK401	2,249	0	0	2,249
16	BALANCE CARRIED FORWARD						
	ADJUSTMENTS TO TAXABLE INCOME						
			TAST3	(97,708)	(25,234)	(37)	(72,438)

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
BALANCE BROUGHT FORWARD							
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			(97,708)	(25,234)	(37)	(72,438)
2	SERP	ITA70	SK939 TA70	338	35	0	303
3	ESOP DIVIDEND	ITA72	SK939 TA72	(4,862)	(507)	(2)	(4,353)
CONTRIBUTIONS IN AID OF CONSTRUCTION							
4	TRANSMISSION	ITA78	SK401T TA78	7,964	7,964	0	0
5	DISTRIBUTION	ITA80	SK401 TA80	18,023	0	0	18,023
6	TOTAL CIAC		TA81	25,987	7,964	0	18,023
7	ADJ G R TAX - CASH BASIS	ITA87	SRRBG TA87	243	59	0	184
8	CONSUMER EDUCATION	ITA90	SK401 TA90	(2,707)	0	0	(2,707)
9	PREFERRED DIV PD CREDIT	ITA95	SP01 TA95	(370)	(78)	(0)	(292)
10	TOTAL ADJ'S TO TAXABLE INCOME			(79,079)	(17,760)	(39)	(61,281)

* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
INCOME TAX ADJUSTMENTS								
PA SPECIAL DEDUCTIONS								
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	SK401T	TAS1	(893)	(893)	0	0
2	BONUS DEPRECIATION DISTRIBUTION	ITAS2	SED30	TAS2	(5,156)	(0)	(3)	(5,153)
3	BONUS DEPRECIATION GENERAL PLANT	ITAS3	SED88	TAS3	(798)	(83)	(0)	(714)
4	TAX PREFERENCE INCOME	ITAS4	SP01	TAS4	(112)	(24)	(0)	(88)
5	PA NET OPERATING LOSS DEDUCTION	ITAS5	SP01		(3,000)	(634)	(1)	(2,365)
6	TOTAL PA SPECIAL DEDUCTIONS			TASI	(9,959)	(1,634)	(5)	(8,320)
7	PA TAX CREDITS	ITS1	SP01	TS1	0	0	0	0
8	FEDERAL TAX CREDITS	ITF1	SP01	TS20	(145)	(31)	(0)	(114)
9	CONSOLIDATED INCOME TAX ADJUSTMENT				(1,013)	(399)	2	(616)
10	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS				(1,158)	(430)	2	(730)

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 WAGES AND SALARIES ALLOCATORS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
					Transmission	Resale Primary*	Distribution - Primary/Secondary
WAGES AND SALARIES ALLOCATOR							
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL							
1	TRANSMISSION	K904	SK401T	K905	8,501	8,501	0
2	DISTRIBUTION	K906	SP30	K907	51,928	2	36
3	CUSTOMER ACCTS	K920	SC10	K921	18,576	0	0
4	CUSTOMER SERV & INFO	K922	SC10	K923	1,327	0	0
5	SALES	K924	SK401	K925	1,275	0	0
TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL							
6	ALLOCATOR			K929	81,606	8,503	37
7				SK929	100.000%	10.419%	0.045%
TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL							
8	ADMIN & GENERAL	K930	SK929	K931	4,512	470	2
9	ALLOCATOR			K939	86,118	8,973	39
10				SK939	100.000%	10.419%	0.045%

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 SUMMARY OF ALLOCATORS

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
CUSTOMERS, WEIGHTED							
A - EXPRESSED IN \$1,000							
1	METER INVESTMENT	CW1		257,749	114	67	257,568
2	ALLOCATOR		SCW1	100.000%	0.044%	0.026%	99.930%
3	METER READING EXPENSE	CW2		3,156	0	0.02	3,156
4	ALLOCATOR		SCW2	100.000%	0.000%	0.001%	99.999%
5	LATE PAYMENTS	CW4		8,923	0	0	8,923
6	ALLOCATOR		SCW4	100.000%	0.000%	0.000%	100.000%
7	CUSTOMER DEPOSITS	CW6		16,267	317	0	15,950
8	ALLOCATOR		SCW6	100.000%	1.947%	0.000%	98.053%
B - EXPRESSED IN UNITS							
C-CUSTOMERS, UNITS							
9	END OF YEAR CUSTOMERS	C10		1,382,814	10	8	1,382,796
10	ALLOCATOR		SC10	100.000%	0.001%	0.001%	99.999%
11	FERC SYSTEM CUSTOMERS	C11		18	10	8	0
12	ALLOCATOR		SC11	100.000%	55.556%	44.444%	0.000%
13	SECONDARY CUSTOMERS	C30		1,381,615	0	0	1,381,615
14	ALLOCATOR		SC30	100.000%	0.000%	0.000%	100.000%
D-DEMANDS (KW)							
15	TRANSMISSION LEVEL DEMANDS	D10		6,309,554	138,618	26,363	6,144,573
16	ALLOCATOR		SD10	100.000%	2.197%	0.418%	97.385%
17	PRIMARY LEVEL DEMANDS	D20		7,375,540	0	36,358	7,339,182
18	ALLOCATOR		SD20	100.000%	0.000%	0.493%	99.507%
19	SECONDARY LEVEL DEMANDS	D30		6,180,499	0	0	6,180,499
20	ALLOCATOR		SD30	100.000%	0.000%	0.000%	100.000%
E-DIRECT ASSIGNMENT							
21	100% TO PENNA JURISDICTION	K401		1	0	0	1
22	ALLOCATOR		SK401	100.000%	0.000%	0.000%	100.000%
23	100% TO TRANSMISSION	K401T		1	1	0	0
24	ALLOCATOR		SK401T	100.000%	100.000%	0.000%	0.000%
OTHER							
25	TAXABLE INCOME - FEDERAL			146,491	57,741	(262)	89,012
26	ALLOCATOR		FIT	100.000%	39.416%	-0.179%	60.762%
27	TAXES		TTX	140,025	40,483	(107)	99,649
28	ALLOCATOR			100.000%	28.911%	-0.076%	71.165%

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROGRAM GENERATED ALLOCATORS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
PROGRAM GENERATED ALLOCATORS							
1							
2							
3							
4							
5							
6							
WORKING CAPITAL ALLOCATOR							
O&M LESS UNCOLLECTIBLE ACCOUNTS							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROGRAM GENERATED ALLOCATORS
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
PROGRAM GENERATED ALLOCATORS							
DEPRECIATION AND AMORTIZATION EXPENSE							
1	TOTAL DEPRECIATION EXPENSE		ED00	132,060	22,931	62	109,067
2	ALLOCATOR		SED00	100.000%	17.364%	0.047%	82.589%
3	DISTRIBUTION DEPRECIATION EXPENSE		ED30	88,540	7	51	88,482
4	ALLOCATOR		SED30	100.000%	0.008%	0.058%	99.934%
5	GENERAL & INTANGIBLE DEPREC EXPENSE		ED88	22,991	2,395	10	20,585
6	ALLOCATOR		SED88	100.000%	10.419%	0.045%	89.536%
7	TOTAL DISTRIBUTION PLANT		P30	3,445,507	114	2,418	3,442,976
8	ALLOCATOR		SP30	100.000%	0.003%	0.070%	99.927%
9	PRIMARY SUBSTATIONS PLANT		P28	276,783	0	1,694	275,089
10	ALLOCATOR		SP28	100.000%	0.000%	0.612%	99.388%
11	SECONDARY SUBSTATIONS PLANT		P29	4,099	0	0	4,099
12	ALLOCATOR		SP29	100.000%	0.000%	0.000%	100.000%
13	PRIMARY OHL PLANT		P32	431,659	0	501	431,158
14	ALLOCATOR		SP32	100.000%	0.000%	0.116%	99.884%
15	SECONDARY OHL DEMAND COMP		P33D	403,576	0	0	403,576
16	ALLOCATOR		SP33D	100.000%	0.000%	0.000%	100.000%
17	SECONDARY OHL CUSTOMER COMP		P33C	524,906	0	0	524,906
18	ALLOCATOR		SP33C	100.000%	0.000%	0.000%	100.000%
19	STREET LIGHTING OHL PLANT		P34	57,261	0	0	57,261
20	ALLOCATOR		SP34	100.000%	0.000%	0.000%	100.000%
21	PRIMARY UGL PLANT		P36	86,315	0	162	86,153
22	ALLOCATOR		SP36	100.000%	0.000%	0.188%	99.812%
23	SECONDARY UGL DEMAND COMP		P37D	135,350	0	0	135,350
24	ALLOCATOR		SP37D	100.000%	0.000%	0.000%	100.000%
25	SECONDARY UGL CUSTOMER COMP		P37C	283,689	0	0	283,689
26	ALLOCATOR		SP37C	100.000%	0.000%	0.000%	100.000%
27	LINE TRANSFORMERS DEMAND COMP		P38D	170,586	0	0	170,586
28	ALLOCATOR		SP38D	100.000%	0.000%	0.000%	100.000%
29	LINE TRANSFORMERS CUSTOMER COMP		P38C	190,968	0	0	190,968
30	ALLOCATOR		SP38C	100.000%	0.000%	0.000%	100.000%
31	SERVICES DEMAND COMPONENT		P39D	122,079	0	0	122,079
32	ALLOCATOR		SP39D	100.000%	0.000%	0.000%	100.000%
33	SERVICES CUSTOMER COMPONENT		P39C	403,749	0	0	403,749
34	ALLOCATOR		SP39C	100.000%	0.000%	0.000%	100.000%
35	METER PLANT		P43	257,749	114	60	257,575
36	ALLOCATOR		SP43	100.000%	0.044%	0.023%	99.932%
37	AREA LIGHTING FIXTURES		P46	6,292	0	0	6,292
38	ALLOCATOR		SP46	100.000%	0.000%	0.000%	100.000%
39	STREET LIGHTING PLANT		P47	87,979	0	0	87,979
40	ALLOCATOR		SP47	100.000%	0.000%	0.000%	100.000%
	* DIRECT ASSIGNMENT						

SECTION III

PART II

ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ELECTRIC PLANT IN SERVICE												
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	
DISTRIBUTION PLANT SUBSTATIONS												
2	PRIMARY	Q28	RD20	P28	275,089	129,748	6,946	19,573	69,952	41,291	2,137	0
3	SECONDARY	Q29	RD30	P29	4,099	2,296	123	346	1,238	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	2,467	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	281,655	132,045	7,069	19,919	71,190	41,291	2,137	0
OVERHEAD LINES												
6	PRIMARY	Q32	RD20	P32	431,158	203,360	10,887	30,677	109,639	64,717	3,350	0
7	SECONDARY											
7	DEMAND COMPONENT	Q33D	RD30	P33D	403,576	226,035	12,099	34,098	121,868	0	0	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	524,906	453,598	5,380	55,546	8,556	0	0	0
9	STREET LIGHTING	Q34	RK405	P34	57,261	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			POL	1,416,901	882,991	28,366	120,321	240,063	64,717	3,350	0
UNDERGROUND LINES												
11	PRIMARY	Q36	RD20	P36	86,153	40,635	2,175	6,130	21,908	12,932	669	0
12	SECONDARY											
12	DEMAND COMPONENT	Q37D	RD30	P37D	135,350	75,807	4,058	11,436	40,872	0	0	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	283,689	245,150	2,908	30,020	4,624	0	0	0
14	TOTAL UNDERGROUND LINES			PUG	505,192	361,592	9,141	47,586	67,404	12,932	669	0
LINE TRANSFORMERS												
15	DEMAND COMPONENT	Q38D	RD30	P38D	170,586	95,542	5,114	14,413	51,512	0	0	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	190,968	158,616	1,829	23,623	6,063	0	0	0
17	TOTAL LINE TRANSFORMERS			PLT	361,554	254,158	6,943	38,036	57,575	0	0	0
SERVICES												
18	DEMAND COMPONENT	Q39D	RD30K	P39D	122,079	68,691	3,677	10,363	37,035	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	403,749	341,039	3,928	47,311	10,243	0	0	0
20	TOTAL SERVICES			PSV	525,828	409,730	7,605	57,674	47,278	0	0	0
21	METERS	Q43	RCW1	P43	257,575	176,390	6,115	24,495	31,244	7,230	255	4,894
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	6,292	0	0	0	0	0	0	0
23	STREET LIGHTING	Q46	RK405	P46	87,979	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT			P30	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
25	DEMAND COMPONENT			P30D	1,630,559	842,115	45,079	127,036	454,024	118,940	6,156	0
26	CUSTOMER COMPONENT			P30C	1,812,410	1,374,785	20,160	180,995	60,730	7,230	255	4,894
27	GENERAL PLANT	Q88	K939	P88	375,891	263,679	6,290	35,221	43,407	10,334	528	384
28	DEMAND COMPONENT		DK939	P88D	126,421	65,295	3,496	9,852	35,202	9,219	478	0
29	CUSTOMER COMPONENT		CK939	P88C	249,470	198,384	2,794	25,369	8,205	1,115	50	384
30	INTANGIBLE PLANT	Q95	K939	P95	30,066	21,091	503	2,817	3,472	826	42	31
31	DEMAND COMPONENT		DK939	P95D	10,112	5,223	280	788	2,816	737	38	0
32	CUSTOMER COMPONENT		CK939	P95C	19,954	15,868	223	2,029	656	89	4	31
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	3,848,928	2,501,674	72,032	346,069	561,633	137,330	6,981	5,309
34	DEMAND COMPONENT			P00D	1,767,097	912,637	48,855	137,676	492,042	128,896	6,672	0
35	CUSTOMER COMPONENT			P00C	2,081,831	1,589,037	23,177	208,393	69,591	8,434	309	5,309

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	ELECTRIC PLANT IN SERVICE											
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	
	DISTRIBUTION PLANT											
	SUBSTATIONS											
2	PRIMARY	Q28	RD20	P28	0	0	0	0	4,368	1,073	0	
3	SECONDARY	Q29	RD30	P29	0	0	0	0	77	19	0	
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	0	
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	4,445	1,092	0	
	OVERHEAD LINES											
6	PRIMARY	Q32	RD20	P32	0	0	0	0	6,847	1,682	0	
	SECONDARY											
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	0	7,607	1,869	0	
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	0	1,307	520	0	
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	0	57,261	0	
10	TOTAL OVERHEAD LINES			POL	0	0	0	0	15,761	61,332	0	
	UNDERGROUND LINES											
11	PRIMARY	Q36	RD20	P36	0	0	0	0	1,368	336	0	
	SECONDARY											
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	0	2,551	627	0	
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	0	706	281	0	
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	4,625	1,244	0	
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	0	3,216	790	0	
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	0	657	180	0	
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	3,873	970	0	
	SERVICES											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	2,312	0	0	
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	0	1,227	0	0	
20	TOTAL SERVICES			PSV	0	0	0	0	3,539	0	0	
21	METERS	Q43	RCW1	P43	1,308	474	80	304	4,636	0	149	
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	0	0	0	0	0	6,292	0	
23	STREET LIGHTING	Q46	RK405	P46	0	0	0	0	0	87,979	0	
24	TOTAL DISTRIBUTION PLANT			P30	1,308	474	2,547	304	36,879	158,909	149	
25	DEMAND COMPONENT			P30D	0	0	2,467	0	28,346	6,396	0	
26	CUSTOMER COMPONENT			P30C	1,308	474	80	304	8,533	152,513	149	
27	GENERAL PLANT	Q88	K939	P88	102	35	205	25	3,226	12,442	12	
28	DEMAND COMPONENT		DK939	P88D	0	0	190	0	2,198	492	0	
29	CUSTOMER COMPONENT		CK939	P88C	102	35	15	25	1,028	11,950	12	
30	INTANGIBLE PLANT	Q95	K939	P95	8	3	16	2	258	995	1	
31	DEMAND COMPONENT		DK939	P95D	0	0	15	0	176	39	0	
32	CUSTOMER COMPONENT		CK939	P95C	8	3	1	2	82	956	1	
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	1,418	512	2,768	331	40,363	172,346	162	
34	DEMAND COMPONENT			P00D	0	0	2,672	0	30,720	6,927	0	
35	CUSTOMER COMPONENT			P00C	1,418	512	96	331	9,643	165,419	162	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
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Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEPRECIATION RESERVE											
1	TRANSMISSION FUNCTION										
	H20	RD10	A20	0	0	0	0	0	0	0	0
DISTRIBUTION PLANT											
SUBSTATIONS											
2	PRIMARY										
	H28	RD20	A28	103,399	48,769	2,611	7,357	26,293	15,520	803	0
3	SECONDARY										
	H29	RD30	A29	1,579	884	47	133	477	0	0	0
4	DIRECTLY ASSIGNED SUBS										
	DAS	RK407	DAS	1,585	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS										
			AST	106,563	49,655	2,658	7,490	26,770	15,520	803	0
OVERHEAD LINES											
6	PRIMARY										
	H32	RD20	A32	151,046	71,242	3,814	10,747	38,409	22,672	1,174	0
SECONDARY											
7	DEMAND COMPONENT										
	H33D	RD30	A33D	144,956	81,187	4,346	12,247	43,772	0	0	0
8	CUSTOMER COMPONENT										
	H33C	RC30	A33C	184,167	159,148	1,888	19,489	3,002	0	0	0
9	STREET LIGHTING										
	H34	RK405	A34	18,132	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES										
			AOL	498,301	311,577	10,048	42,483	85,183	22,672	1,174	0
UNDERGROUND LINES											
11	PRIMARY										
	H36	RD20	A36	26,443	12,472	668	1,881	6,724	3,969	205	0
SECONDARY											
12	DEMAND COMPONENT										
	H37D	RD30	A37D	41,537	23,264	1,245	3,509	12,543	0	0	0
13	CUSTOMER COMPONENT										
	H37C	RC30	A37C	87,059	75,232	892	9,213	1,419	0	0	0
14	TOTAL UNDERGROUND LINES										
			AUG	155,039	110,970	2,805	14,603	20,686	3,969	205	0
LINE TRANSFORMERS											
15	DEMAND COMPONENT										
	H38D	RD30	A38D	71,089	39,816	2,131	6,006	21,467	0	0	0
16	CUSTOMER COMPONENT										
	H38C	RCW8	A38C	79,584	66,102	762	9,845	2,527	0	0	0
17	TOTAL LINE TRANSFORMERS										
			ALT	150,673	105,918	2,893	15,851	23,994	0	0	0
SERVICES											
18	DEMAND COMPONENT										
	H39D	RD30K	A39D	62,009	34,891	1,868	5,264	18,812	0	0	0
19	CUSTOMER COMPONENT										
	H39C	RCW9	A39C	205,082	173,229	1,995	24,032	5,203	0	0	0
20	TOTAL SERVICES										
			ASV	267,091	208,120	3,863	29,296	24,015	0	0	0
21	METERS										
	H43	RCW1	A43	84,664	57,979	2,010	8,052	10,270	2,377	84	1,609
22	AREA LIGHTING FIXTURES										
	H44	RK403	A44	3,571	0	0	0	0	0	0	0
23	STREET LIGHTING										
	H46	RK405	A46	49,334	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT										
			A30	1,315,236	844,218	24,277	117,775	190,918	44,538	2,266	1,609
25	DEMAND COMPONENT										
			A30D	603,643	312,530	16,730	47,144	168,497	42,161	2,182	0
26	CUSTOMER COMPONENT										
			A30C	711,593	531,688	7,547	70,631	22,421	2,377	84	1,609
27	GENERAL PLANT										
	H88	K939	A88	129,818	91,064	2,172	12,164	14,991	3,569	182	133
28	DEMAND COMPONENT										
		DK939	A88D	43,661	22,550	1,207	3,403	12,157	3,184	165	0
29	CUSTOMER COMPONENT										
		CK939	A88C	86,157	68,514	965	8,761	2,834	385	17	133
30	INTANGIBLE PLANT										
	H95	K939	A95	19,190	13,461	321	1,798	2,216	528	27	20
31	DEMAND COMPONENT										
		DK939	P95D	6,454	3,333	178	503	1,797	471	24	0
32	CUSTOMER COMPONENT										
		CK939	P95C	12,736	10,128	143	1,295	419	57	3	20
TOTAL DEPRECIATION AND											
33	AMORTIZATION RESERVE										
			A00	1,464,244	948,744	26,770	131,737	208,125	48,635	2,475	1,762
34	DEMAND COMPONENT										
			A00D	653,758	338,415	18,115	51,050	182,451	45,816	2,371	0
35	CUSTOMER COMPONENT										
			A00C	810,486	610,329	8,655	80,687	25,674	2,819	104	1,762

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Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEPRECIATION RESERVE										
1	TRANSMISSION FUNCTION			H20	RD10	A20	0	0	0	0
DISTRIBUTION PLANT SUBSTATIONS										
2	PRIMARY	H28	RD20	A28	0	0	0	1,642	403	0
3	SECONDARY	H29	RD30	A29	0	0	0	30	7	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	1,585	0	0	0
5	TOTAL SUBSTATIONS			AST	0	0	1,585	1,672	410	0
OVERHEAD LINES										
6	PRIMARY	H32	RD20	A32	0	0	0	2,399	589	0
SECONDARY										
7	DEMAND COMPONENT	H33D	RD30	A33D	0	0	0	2,732	671	0
8	CUSTOMER COMPONENT	H33C	RC30	A33C	0	0	0	459	182	0
9	STREET LIGHTING	H34	RK405	A34	0	0	0	0	18,132	0
10	TOTAL OVERHEAD LINES			AOL	0	0	0	5,590	19,574	0
UNDERGROUND LINES										
11	PRIMARY	H36	RD20	A36	0	0	0	420	103	0
SECONDARY										
12	DEMAND COMPONENT	H37D	RD30	A37D	0	0	0	783	192	0
13	CUSTOMER COMPONENT	H37C	RC30	A37C	0	0	0	217	86	0
14	TOTAL UNDERGROUND LINES			AUG	0	0	0	1,420	381	0
LINE TRANSFORMERS										
15	DEMAND COMPONENT	H38D	RD30	A38D	0	0	0	1,340	329	0
16	CUSTOMER COMPONENT	H38C	RCW8	A38C	0	0	0	274	75	0
17	TOTAL LINE TRANSFORMERS			ALT	0	0	0	1,614	404	0
SERVICES										
18	DEMAND COMPONENT	H39D	RD30K	A39D	0	0	0	1,174	0	0
19	CUSTOMER COMPONENT	H39C	RCW9	A39C	0	0	0	623	0	0
20	TOTAL SERVICES			ASV	0	0	0	1,797	0	0
21	METERS	H43	RCW1	A43	430	156	26	100	1,524	0
22	AREA LIGHTING FIXTURES	H44	RK403	A44	0	0	0	0	3,571	0
23	STREET LIGHTING	H46	RK405	A46	0	0	0	0	49,334	0
24	TOTAL DISTRIBUTION PLANT			A30	430	156	1,611	100	13,617	73,674
25	DEMAND COMPONENT			A30D	0	0	1,585	0	10,520	2,294
26	CUSTOMER COMPONENT			A30C	430	156	26	100	3,097	71,380
27	GENERAL PLANT	H88	K939	A88	35	12	70	9	1,114	4,297
28	DEMAND COMPONENT		DK939	A88D	0	0	65	0	759	170
29	CUSTOMER COMPONENT		CK939	A88C	35	12	5	9	355	4,127
30	INTANGIBLE PLANT	H95	K939	A95	5	2	11	1	164	635
31	DEMAND COMPONENT		DK939	P95D	0	0	10	0	112	25
32	CUSTOMER COMPONENT		CK939	P95C	5	2	1	1	52	610
TOTAL DEPRECIATION AND AMORTIZATION RESERVE										
33	DEMAND COMPONENT			A00	470	170	1,692	110	14,895	78,606
34	CUSTOMER COMPONENT			A00D	0	0	1,660	0	11,391	2,489
35	CUSTOMER COMPONENT			A00C	470	170	32	110	3,504	76,117

PPL ELECTRIC UTILITIES CORPORATION
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Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
SUBTRACTIVE ADJUSTMENTS												
ACCUM DEFERRED INCOME TAXES (CONT'D)												
CONTRIBUTIONS IN AID OF CONSTRUCTION												
1	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0	
2	DISTRIBUTION	TC45F	P30	DF45F	(65,361)	(42,086)	(1,239)	(5,848)	(9,772)	(2,395)	(122)	(93)
3	DEMAND COMPONENT		DP30	DF45FD	(30,954)	(15,987)	(856)	(2,412)	(8,619)	(2,258)	(117)	0
4	CUSTOMER COMPONENT		CP30	DF45FC	(34,407)	(26,099)	(383)	(3,436)	(1,153)	(137)	(5)	(93)
ACRS AND MACRS												
5	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0	
6	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	377,265	242,920	7,148	33,752	56,405	13,824	703	536
7	DEMAND COMPONENT		DP30	DF46FD	178,669	92,275	4,940	13,920	49,750	13,032	675	0
8	CUSTOMER COMPONENT		CP30	DF46FC	198,596	150,645	2,208	19,832	6,655	792	28	536
9	GENERAL PROPERTY	TC46G	K939	DF46G	31,640	22,195	529	2,964	3,654	870	44	32
10	DEMAND COMPONENT		DK939	DF46GD	10,641	5,496	294	829	2,963	776	40	0
11	CUSTOMER COMPONENT		CK939	DF46GC	20,999	16,699	235	2,135	691	94	4	32
12	TOTAL ACRS AND MACRS			DF46T	408,906	265,116	7,677	36,716	60,059	14,694	747	568
13	DEMAND COMPONENT			DF46TD	189,310	97,771	5,234	14,749	52,713	13,808	715	0
14	CUSTOMER COMPONENT			DF46TC	219,596	167,345	2,443	21,967	7,346	886	32	568
SECTION 263A & REPAIR ALLOWANCE												
15	TRANSMISSION PROPERTY				0	0	0	0	0	0	0	
16	DISTRIBUTION PROPERTY		P30		40,658	26,179	770	3,637	6,079	1,489	76	58
17	DEMAND COMPONENT		DP30		19,255	9,944	532	1,500	5,362	1,404	73	0
18	CUSTOMER COMPONENT		CP30		21,403	16,235	238	2,137	717	85	3	58
19	GENERAL PROPERTY		K939		6,253	4,386	104	586	722	172	9	6
20	DEMAND COMPONENT		DK939		2,103	1,086	58	164	586	153	8	0
21	CUSTOMER COMPONENT		CK939		4,150	3,300	46	422	136	19	1	6
22	TOTAL SECT 263A & REPAIR ALLOW				46,911	30,565	874	4,223	6,801	1,661	85	64
23	DEMAND COMPONENT				21,358	11,030	590	1,664	5,948	1,557	81	0
24	CUSTOMER COMPONENT				25,553	19,535	284	2,559	853	104	4	64
25	TOTAL ACCUM DEFERRED INC TAX			DFT	390,456	253,600	7,312	35,091	57,088	13,960	710	539
26	DEMAND COMPONENT			DFTD	179,714	92,819	4,968	14,001	50,042	13,107	679	0
27	CUSTOMER COMPONENT			DFTC	210,742	160,781	2,344	21,090	7,046	853	31	539
28	CUSTOMER ADVANCES	AC	RCW7	CA00	269	0	0	233	36	0	0	0
29	CUSTOMER DEPOSITS	AD	RCW6	DA00	15,950	7,253	39	3,524	4,240	667	40	0
30	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	406,676	260,854	7,351	38,848	61,364	14,627	750	539
31	DEMAND COMPONENT			PLDEDD	179,714	92,819	4,968	14,001	50,042	13,107	679	0
32	CUSTOMER COMPONENT			PLDEDC	226,962	168,035	2,383	24,847	11,322	1,520	71	539

PPL ELECTRIC UTILITIES CORPORATION
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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	SUBTRACTIVE ADJUSTMENTS										
	ACCUM DEFERRED INCOME TAXES (CONT'D)										
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
1	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0
2	DISTRIBUTION	TC45F	P30	DF45F	(25)	(9)	(48)	(6)	(700)	(3,016)	(3)
3	DEMAND COMPONENT		DP30	DF45FD	0	0	(47)	0	(538)	(121)	0
4	CUSTOMER COMPONENT		CP30	DF45FC	(25)	(9)	(1)	(6)	(162)	(2,895)	(3)
	ACRS AND MACRS										
5	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0
6	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	143	52	278	34	4,040	17,412	16
7	DEMAND COMPONENT		DP30	DF46FD	0	0	270	0	3,105	700	0
8	CUSTOMER COMPONENT		CP30	DF46FC	143	52	8	34	935	16,712	16
9	GENERAL PROPERTY	TC46G	K939	DF46G	9	3	17	2	272	1,047	1
10	DEMAND COMPONENT		DK939	DF46GD	0	0	16	0	185	41	0
11	CUSTOMER COMPONENT		CK939	DF46GC	9	3	1	2	87	1,006	1
12	TOTAL ACRS AND MACRS			DF46T	152	55	295	36	4,312	18,459	17
13	DEMAND COMPONENT			DF46TD	0	0	286	0	3,290	741	0
14	CUSTOMER COMPONENT			DF46TC	152	55	9	36	1,022	17,718	17
	SECTION 263A & REPAIR ALLOWANCE										
15	TRANSMISSION PROPERTY				0	0	0	0	0	0	0
16	DISTRIBUTION PROPERTY		P30		15	6	30	4	436	1,876	2
17	DEMAND COMPONENT		DP30		0	0	29	0	335	75	0
18	CUSTOMER COMPONENT		CP30		15	6	1	4	101	1,801	2
19	GENERAL PROPERTY		K939		2	1	3	0	54	207	0
20	DEMAND COMPONENT		DK939		0	0	3	0	37	8	0
21	CUSTOMER COMPONENT		CK939		2	1	0	0	17	199	0
22	TOTAL SECT 263A & REPAIR ALLOW				17	7	33	4	490	2,083	2
23	DEMAND COMPONENT				0	0	32	0	372	83	0
24	CUSTOMER COMPONENT				17	7	1	4	118	2,000	2
25	TOTAL ACCUM DEFERRED INC TAX			DFT	144	53	280	34	4,102	17,526	16
26	DEMAND COMPONENT			DFTD	0	0	271	0	3,124	703	0
27	CUSTOMER COMPONENT			DFTC	144	53	9	34	978	16,823	16
28	CUSTOMER ADVANCES	AC	RCW7	CA00	0	0	0	0	0	0	0
29	CUSTOMER DEPOSITS	AD	RCW6	DA00	0	0	0	0	168	19	0
30	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	144	53	280	34	4,270	17,545	16
31	DEMAND COMPONENT			PLDEDD	0	0	271	0	3,124	703	0
32	CUSTOMER COMPONENT			PLDEDC	144	53	9	34	1,146	16,842	16

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
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Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ADDITIVE ADJUSTMENTS												
PLANT HELD FOR FUTURE USE												
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0	
2	DISTRIBUTION PLANT	QF30	P30	PF30	2,002	1,290	38	179	299	73	4	3
3	DEMAND COMPONENT		DP30	PF30D	948	490	26	74	264	69	4	0
4	CUSTOMER COMPONENT		CP30	PF30C	1,054	800	12	105	35	4	0	3
5	TOTAL ADDITIVE ADJUSTMENTS			PLADD	2,002	1,290	38	179	299	73	4	3
6	DEMAND COMPONENT			PLADDD	948	490	26	74	264	69	4	0
7	CUSTOMER COMPONENT			PLADDC	1,054	800	12	105	35	4	0	3
8	NET ORIG COST RATE BASE			NOP	1,980,010	1,293,366	37,949	175,663	292,443	74,141	3,760	3,011
9	DEMAND COMPONENT			NOPD	934,573	481,893	25,798	72,699	259,813	70,042	3,626	0
10	CUSTOMER COMPONENT			NOPC	1,045,437	811,473	12,151	102,964	32,630	4,099	134	3,011
WORKING CAPITAL												
PLANT MATERIALS & SUPPLIES												
11	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	24,250	15,615	460	2,170	3,626	889	45	34
12	DEMAND COMPONENT		DAT2	W14D	11,485	5,932	318	895	3,198	838	43	0
13	CUSTOMER COMPONENT		CAT2	W14C	12,765	9,683	142	1,275	428	51	2	34
14	TOTAL PLANT MAT & SUPPLIES			W20T	24,250	15,615	460	2,170	3,626	889	45	34
15	DEMAND COMPONENT			WCDD	11,485	5,932	318	895	3,198	838	43	0
16	CUSTOMER COMPONENT			WCDC	12,765	9,683	142	1,275	428	51	2	34
WORKING CASH												
17	WORKING CASH O & M	CASH	WCAP	WCA	9,219	6,440	154	763	1,085	285	14	12
18	DEMAND COMPONENT		DWCAP	WCAD	3,210	1,647	88	248	888	255	13	0
19	CUSTOMER COMPONENT		CWCAP	WCAC	6,009	4,793	66	515	197	30	1	12

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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
ADDITIVE ADJUSTMENTS											
PLANT HELD FOR FUTURE USE											
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	1	0	1	0	21	93	0
3	DEMAND COMPONENT		DP30	PF30D	0	0	1	0	16	4	0
4	CUSTOMER COMPONENT		CP30	PF30C	1	0	0	0	5	89	0
5	TOTAL ADDITIVE ADJUSTMENTS			PLADD	1	0	1	0	21	93	0
6	DEMAND COMPONENT			PLADDD	0	0	1	0	16	4	0
7	CUSTOMER COMPONENT			PLADDC	1	0	0	0	5	89	0
8	NET ORIG COST RATE BASE			NOP	805	289	797	187	21,219	76,288	92
9	DEMAND COMPONENT			NOPD	0	0	742	0	16,221	3,739	0
10	CUSTOMER COMPONENT			NOPC	805	289	55	187	4,998	72,549	92
WORKING CAPITAL											
PLANT MATERIALS & SUPPLIES											
11	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	9	3	18	2	260	1,119	1
12	DEMAND COMPONENT		DAT2	W14D	0	0	17	0	200	45	0
13	CUSTOMER COMPONENT		CAT2	W14C	9	3	1	2	60	1,074	1
14	TOTAL PLANT MAT & SUPPLIES			W20T	9	3	18	2	260	1,119	1
15	DEMAND COMPONENT			WCDD	0	0	17	0	200	45	0
16	CUSTOMER COMPONENT			WCDC	9	3	1	2	60	1,074	1
WORKING CASH											
17	WORKING CASH O & M	CASH	WCAP	WCA	3	1	2	1	79	379	0
18	DEMAND COMPONENT		DWCAP	WCAD	0	0	2	0	55	13	0
19	CUSTOMER COMPONENT		CWCAP	WCAC	3	1	0	1	24	366	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
WORKING CAPITAL CONTINUED												
WORKING CASH CONTINUED												
PREPAYMENTS												
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	15	10	0	2	2	1	0	0
2	DEMAND COMPONENT		DAT2	WCPIDD	7	4	0	1	2	1	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	8	6	0	1	0	0	0	0
4	POSTAGE	MCPO	K939	WCPO	31	22	0	3	4	1	0	0
5	DEMAND COMPONENT		DK939	WCPOD	10	5	0	1	3	1	0	0
6	CUSTOMER COMPONENT		CK939	WCPOC	21	17	0	2	1	0	0	0
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	2,415	1,653	40	224	281	68	3	4
8	DEMAND COMPONENT		DP01	WCPRED	812	419	22	63	226	61	3	0
9	CUSTOMER COMPONENT		CP01	WCPREC	1,603	1,234	18	161	55	7	0	4
10	TOTAL PREPAYMENTS			WCPT	2,461	1,685	40	229	287	70	3	4
11	DEMAND COMPONENT			WCPTD	829	428	22	65	231	63	3	0
12	CUSTOMER COMPONENT			WCPTC	1,632	1,257	18	164	56	7	0	4
13	ACCRUED TAXES	MCT	NOP	WCT	13,594	8,880	260	1,206	2,008	509	26	21
14	DEMAND COMPONENT		TNOPD	WCTD	6,416	3,308	177	499	1,784	481	25	0
15	CUSTOMER COMPONENT		TNOPC	WCTC	7,178	5,572	83	707	224	28	1	21
16	SUBTOTAL WORKING CAPITAL			SUBWC	49,524	32,624	914	4,368	7,006	1,753	88	71
17	DEMAND COMPONENT			SUBWCD	21,940	11,315	605	1,707	6,101	1,637	84	0
18	CUSTOMER COMPONENT			SUBWCC	27,584	21,309	309	2,661	905	116	4	71
SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS												
19	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(6,579)	(4,298)	(126)	(583)	(971)	(246)	(12)	(10)
20	DEMAND COMPONENT		DRBX	EASD	(3,101)	(1,599)	(86)	(241)	(862)	(232)	(12)	0
21	CUSTOMER COMPONENT		CRBX	EASC	(3,478)	(2,699)	(40)	(342)	(109)	(14)	0	(10)
22	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	8	5	0	0	1	0	0	0
23	DEMAND COMPONENT		DRBX	FASD	4	2	0	0	1	0	0	0
24	CUSTOMER COMPONENT		CRBX	FASC	4	3	0	0	0	0	0	0
25	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(6,571)	(4,293)	(126)	(583)	(970)	(246)	(12)	(10)
26	TOTAL WORKING CASH			CWC	18,703	12,718	328	1,615	2,410	618	31	27
27	DEMAND COMPONENT			CWCD	7,358	3,786	201	571	2,042	567	29	0
28	CUSTOMER COMPONENT			CWCC	11,345	8,932	127	1,044	368	51	2	27
29	TOTAL WORKING CASH				18,703	12,718	328	1,615	2,410	618	31	27
30	DEMAND COMPONENT				7,358	3,786	201	571	2,042	567	29	0
31	CUSTOMER COMPONENT				11,345	8,932	127	1,044	368	51	2	27
32	TOTAL WORKING CAPITAL			W00	42,953	28,333	788	3,785	6,036	1,507	76	61
33	DEMAND COMPONENT			W00D	18,843	9,718	519	1,466	5,240	1,405	72	0
34	CUSTOMER COMPONENT			W00C	24,110	18,615	269	2,319	796	102	4	61
35	TOTAL RATE BASE			RBX	2,022,963	1,321,699	38,737	179,448	298,479	75,648	3,836	3,072
36	DEMAND COMPONENT			RBXD	953,416	491,611	26,317	74,165	265,053	71,447	3,698	0
37	CUSTOMER COMPONENT			RBXC	1,069,547	830,088	12,420	105,283	33,426	4,201	138	3,072

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE ITEMS
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
WORKING CAPITAL CONTINUED											
WORKING CASH CONTINUED											
PREPAYMENTS											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	0	0	0	0	0	1	0
2	DEMAND COMPONENT		DAT2	WCPIDD	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	0	0	0	0	0	1	0
4	POSTAGE	MCPO	K939	WCPO	0	0	0	0	0	1	0
5	DEMAND COMPONENT		DK939	WCPD	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CK939	WCPD	0	0	0	0	0	1	0
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1	0	1	0	22	116	0
8	DEMAND COMPONENT		DP01	WCPRED	0	0	1	0	14	3	0
9	CUSTOMER COMPONENT		CP01	WCPREC	1	0	0	0	8	113	0
10	TOTAL PREPAYMENTS			WCPT	1	0	1	0	22	118	0
11	DEMAND COMPONENT			WCPTD	0	0	1	0	14	3	0
12	CUSTOMER COMPONENT			WCPTC	1	0	0	0	8	115	0
13	ACCRUED TAXES	MCT	NOP	WCT	5	2	5	1	145	524	1
14	DEMAND COMPONENT		TNOPD	WCTD	0	0	5	0	111	26	0
15	CUSTOMER COMPONENT		TNOPC	WCTC	5	2	0	1	34	498	1
16	SUBTOTAL WORKING CAPITAL			SUBWC	18	6	26	4	506	2,140	2
17	DEMAND COMPONENT			SUBWCD	0	0	25	0	380	87	0
18	CUSTOMER COMPONENT			SUBWCC	18	6	1	4	126	2,053	2
SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS											
19	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(3)	(1)	(2)	(1)	(71)	(254)	0
20	DEMAND COMPONENT		DRBX	EASD	0	0	(2)	0	(54)	(12)	0
21	CUSTOMER COMPONENT		CRBX	EASC	(3)	(1)	0	(1)	(17)	(242)	0
22	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	0	0	0	0	0	0	0
23	DEMAND COMPONENT		DRBX	FASD	0	0	0	0	0	0	0
24	CUSTOMER COMPONENT		CRBX	FASC	0	0	0	0	0	0	0
25	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(3)	(1)	(2)	(1)	(71)	(254)	0
26	TOTAL WORKING CASH			CWC	6	2	6	1	175	767	1
27	DEMAND COMPONENT			CWCD	0	0	6	0	126	30	0
28	CUSTOMER COMPONENT			CWCC	6	2	0	1	49	737	1
29	TOTAL WORKING CASH				6	2	6	1	175	767	1
30	DEMAND COMPONENT				0	0	6	0	126	30	0
31	CUSTOMER COMPONENT				6	2	0	1	49	737	1
32	TOTAL WORKING CAPITAL			W00	15	5	24	3	435	1,886	2
33	DEMAND COMPONENT			W00D	0	0	23	0	326	75	0
34	CUSTOMER COMPONENT			W00C	15	5	1	3	109	1,811	2
35	TOTAL RATE BASE			RBX	820	294	821	190	21,654	78,174	94
36	DEMAND COMPONENT			RBXD	0	0	765	0	16,547	3,814	0
37	CUSTOMER COMPONENT			RBXC	820	294	56	190	5,107	74,360	94

PPL ELECTIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE SUMMARY
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
RATE BASE										
PLANT IN SERVICE										
1	TRANSMISSION	P20	0	0	0	0	0	0	0	
2	DISTRIBUTION	P30	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
3	GENERAL & INTANGIBLE	P0T1	405,959	284,774	6,793	38,038	46,879	11,160	570	415
4	TOTAL-PLANT IN SERVICE	P00	3,848,928	2,501,674	72,032	346,069	561,633	137,330	6,981	5,309
DEPRECIATION RESERVE										
5	TRANSMISSION	A20	0	0	0	0	0	0	0	
6	DISTRIBUTION	A30	1,315,236	844,214	24,277	117,775	190,918	44,538	2,266	1,609
7	GENERAL PLANT	A88	129,818	91,066	2,172	12,164	14,991	3,569	182	133
8	INTANGIBLE PLANT	A95	19,190	13,461	321	1,798	2,216	528	27	20
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,464,244	948,744	26,770	131,737	208,125	48,635	2,475	1,762
10	TOTAL NET PLANT IN SERVICE	P01	2,384,684	1,552,930	45,262	214,332	353,508	88,695	4,506	3,547
11	SUBTRACTIVE ADJUSTMENTS	PLDED	406,676	260,854	7,351	38,848	61,364	14,627	750	539
12	ADDITIVE ADJUSTMENTS	PLADD	2,002	1,290	38	179	299	73	4	3
13	TOTAL NET ORIG COST RATE BASE	NOP	1,980,010	1,293,366	37,949	175,663	292,443	74,141	3,760	3,011
14	WORKING CAPITAL	W00	42,953	28,333	788	3,785	6,036	1,507	76	61
15	TOTAL RATE BASE	RBX	2,022,963	1,321,699	38,737	179,448	298,479	75,648	3,836	3,072

PPL ELECTIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 RATE BASE SUMMARY
 \$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	RATE BASE								
	PLANT IN SERVICE								
1	TRANSMISSION	P20	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	1,308	474	2,547	304	36,879	158,909	149
3	GENERAL & INTANGIBLE	POT1	110	38	221	27	3,484	13,437	13
4	TOTAL-PLANT IN SERVICE	P00	1,418	512	2,768	331	40,363	172,346	162
	DEPRECIATION RESERVE								
5	TRANSMISSION	A20	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	430	156	1,611	100	13,617	73,674	49
7	GENERAL PLANT	A88	35	12	70	9	1,114	4,297	4
8	INTANGIBLE PLANT	A95	5	2	11	1	164	635	1
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	470	170	1,692	110	14,895	78,606	54
10	TOTAL NET PLANT IN SERVICE	P01	948	342	1,076	221	25,468	93,740	108
11	SUBTRACTIVE ADJUSTMENTS	PLDED	144	53	280	34	4,270	17,545	16
12	ADDITIVE ADJUSTMENTS	PLADD	1	0	1	0	21	93	0
13	TOTAL NET ORIG COST RATE BASE	NOP	805	289	797	187	21,219	76,288	92
14	WORKING CAPITAL	W00	15	5	24	3	435	1,886	2
15	TOTAL RATE BASE	RBX	820	294	821	190	21,654	78,174	94

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES											
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS											
2	PRIMARY	G28	RD20	EE28	9,803	4,624	248	697	2,493	1,471	76	0
3	SECONDARY	G29	RD30	EE29	144	81	4	12	43	0	0	0
4	TOTAL SUBSTATIONS			EESS	9,947	4,705	252	709	2,536	1,471	76	0
	OVERHEAD LINES											
5	PRIMARY	G32	RD20	EE32	20,327	9,587	513	1,446	5,169	3,051	158	0
	SECONDARY											
6	DEMAND COMPONENT	G33D	RD30	EE33D	18,995	10,639	569	1,605	5,736	0	0	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	24,746	21,384	254	2,619	403	0	0	0
8	STREET LIGHTING	G34	RK405	EE34	2,718	0	0	0	0	0	0	0
9	TOTAL OVERHEAD LINES			EEOL	66,786	41,610	1,336	5,670	11,308	3,051	158	0
	UNDERGROUND LINES											
10	PRIMARY	G36	RD20	EE36	2,373	1,119	60	169	603	356	18	0
	SECONDARY											
11	DEMAND COMPONENT	G37D	RD30	EE37D	3,727	2,087	112	315	1,125	0	0	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	7,813	6,752	80	827	127	0	0	0
13	TOTAL UNDERGROUND LINES			EEUG	13,913	9,958	252	1,311	1,855	356	18	0
	LINE TRANSFORMERS											
14	DEMAND COMPONENT	G38D	RD30	EE38D	1,045	585	31	88	316	0	0	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	1,170	972	11	145	37	0	0	0
16	TOTAL LINE TRANSFORMERS			EELT	2,215	1,557	42	233	353	0	0	0
	SERVICES											
17	DEMAND COMPONENT	G39D	RD30K	EE39D	1,063	598	32	90	322	0	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	3,518	2,972	34	412	89	0	0	0
19	TOTAL SERVICES			EESV	4,581	3,570	66	502	411	0	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	14,580	9,388	276	1,304	2,180	535	27	21
21	DEMAND COMPONENT		DP30	EE42D	6,905	3,566	191	538	1,923	504	26	0
22	CUSTOMER COMPONENT		CP30	EE42C	7,675	5,822	85	766	257	31	1	21
23	METERS	G43	RCW1	EE43	11,402	7,808	271	1,084	1,383	320	11	217
24	STREET LIGHTING	G46	RK405	EE46	4,766	0	0	0	0	0	0	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	6,753	5,704	66	791	171	0	0	0
26	TOTAL DISTRIBUTION			EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
27	DEMAND COMPONENT			EE30D	64,382	32,890	1,760	4,960	17,730	5,382	278	0
28	CUSTOMER COMPONENT			EE30C	70,561	51,414	801	6,644	2,467	351	12	238

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES										
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS										
2	PRIMARY	G28	RD20	EE28	0	0	0	0	156	38	0
3	SECONDARY	G29	RD30	EE29	0	0	0	0	3	1	0
4	TOTAL SUBSTATIONS			EES5	0	0	0	0	159	39	0
	OVERHEAD LINES										
5	PRIMARY	G32	RD20	EE32	0	0	0	0	323	79	0
	SECONDARY										
6	DEMAND COMPONENT	G33D	RD30	EE33D	0	0	0	0	358	88	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	0	0	0	0	62	24	0
8	STREET LIGHTING	G34	RK405	EE34	0	0	0	0	0	2,718	0
9	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	743	2,909	0
	UNDERGROUND LINES										
10	PRIMARY	G36	RD20	EE36	0	0	0	0	38	9	0
	SECONDARY										
11	DEMAND COMPONENT	G37D	RD30	EE37D	0	0	0	0	70	17	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	0	0	0	0	19	8	0
13	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	127	34	0
	LINE TRANSFORMERS										
14	DEMAND COMPONENT	G38D	RD30	EE38D	0	0	0	0	20	5	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	0	0	0	0	4	1	0
16	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	24	6	0
	SERVICES										
17	DEMAND COMPONENT	G39D	RD30K	EE39D	0	0	0	0	20	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	0	0	0	0	11	0	0
19	TOTAL SERVICES			EESV	0	0	0	0	31	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	6	2	10	1	156	673	1
21	DEMAND COMPONENT		DP30	EE42D	0	0	10	0	120	27	0
22	CUSTOMER COMPONENT		CP30	EE42C	6	2	0	1	36	646	1
23	METERS	G43	RCW1	EE43	58	21	4	13	205	0	7
24	STREET LIGHTING	G46	RK405	EE46	0	0	0	0	0	4,766	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	0	0	0	0	21	0	0
26	TOTAL DISTRIBUTION			EE30	64	23	14	14	1,466	8,427	8
27	DEMAND COMPONENT			EE30D	0	0	10	0	1,108	264	0
28	CUSTOMER COMPONENT			EE30C	64	23	4	14	358	8,163	8

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATION & MAINTENANCE EXPENSES CONTINUED												
CUSTOMER ACCOUNTS												
1	METER READING	G50	RCW2	EE50	3,156	2,728	32	334	51	2	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	8,915	8,250	23	374	215	19	0	20
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1,154	743	22	103	173	42	2	2
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	19,000	17,582	49	798	459	40	0	42
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	9,895	8,543	101	1,046	161	7	0	1
6	TOTAL CUSTOMER ACCTS			EE56	42,120	37,850	227	2,655	1,059	110	2	65
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		669	619	2	28	16	1	0	1
CUSTOMER SERVICE & INFORMATIONAL												
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	R0TRK	EE61	4,500	4,455	45	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	R0TRK	EE63	21,250	21,037	213	0	0	0	0	0
10	TOTAL ON TRACK / WRAP			EE64	25,750	25,492	258	0	0	0	0	0
11	SALES	G65	DAT2	EE65	2,843	1,468	79	221	792	207	11	0
ADMINISTRATIVE & GENERAL EXPENSES												
12	PPUC REGULATORY	G70	P01	EE70	4,494	2,927	85	404	666	168	8	7
13	DEMAND COMPONENT		DP01	EE70D	2,098	1,082	58	163	583	157	8	0
14	CUSTOMER COMPONENT		CP01	EE70C	2,396	1,845	27	241	83	11	0	7
15	EMPLOYEE BENEFITS	G73	K929	EE73	27,476	19,273	459	2,574	3,173	756	38	28
16	DEMAND COMPONENT		DK929	EE73D	9,241	4,772	255	720	2,573	674	35	0
17	CUSTOMER COMPONENT		CK929	EE73C	18,235	14,501	204	1,854	600	82	3	28
18	OTHER A & G	G75	K929	EE75	97,285	68,245	1,627	9,115	11,235	2,675	136	100
19	DEMAND COMPONENT		DK929	EE75D	32,719	16,897	904	2,550	9,111	2,386	124	0
20	CUSTOMER COMPONENT		CK929	EE75C	64,566	51,345	723	6,565	2,124	289	12	100
21	TOT ADMIN & GENERAL EXPENSES			EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135
22	DEMAND COMPONENT			EE79D	44,058	22,754	1,217	3,433	12,267	3,217	167	0
23	CUSTOMER COMPONENT			EE79C	85,197	67,692	954	8,660	2,807	382	15	135
24	TOTAL OPER & MAINT EXPENSES			EE80	334,911	239,560	5,296	26,573	37,122	9,649	485	438
25	DEMAND COMPONENT			EE80D	108,440	55,644	2,977	8,393	29,997	8,599	445	0
26	CUSTOMER COMPONENT			EE80C	226,471	183,916	2,319	18,180	7,125	1,050	40	438

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATION & MAINTENANCE EXPENSES CONTINUED										
CUSTOMER ACCOUNTS										
1	METER READING	G50	RCW2	EE50	0	0	0	8	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	0	0	0	14	0	0
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	0	0	1	12	53	0
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	0	0	0	30	0	0
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	0	0	0	25	10	0
6	TOTAL CUSTOMER ACCTS			EE56	0	0	1	89	63	0
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		0	0	0	1	0	0
CUSTOMER SERVICE & INFORMATIONAL										
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	R0TRK	EE61	0	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	R0TRK	EE63	0	0	0	0	0	0
10	TOTAL ON TRACK / WRAP			EE64	0	0	0	0	0	0
11	SALES	G65	DAT2	EE65	0	0	4	49	11	0
ADMINISTRATIVE & GENERAL EXPENSES										
12	PPUC REGULATORY	G70	P01	EE70	2	1	2	48	176	0
13	DEMAND COMPONENT		DP01	EE70D	0	0	2	36	8	0
14	CUSTOMER COMPONENT		CP01	EE70C	2	1	0	12	168	0
15	EMPLOYEE BENEFITS	G73	K929	EE73	7	3	15	236	909	1
16	DEMAND COMPONENT		DK929	EE73D	0	0	14	161	36	0
17	CUSTOMER COMPONENT		CK929	EE73C	7	3	1	75	873	1
18	OTHER A & G	G75	K929	EE75	26	9	53	835	3,221	3
19	DEMAND COMPONENT		DK929	EE75D	0	0	49	569	128	0
20	CUSTOMER COMPONENT		CK929	EE75C	26	9	4	266	3,093	3
21	TOT ADMIN & GENERAL EXPENSES			EE79	35	13	70	8	1,119	4,306
22	DEMAND COMPONENT			EE79D	0	0	65	0	766	172
23	CUSTOMER COMPONENT			EE79C	35	13	5	8	353	4,134
24	TOTAL OPER & MAINT EXPENSES			EE80	99	36	89	22	2,723	12,807
25	DEMAND COMPONENT			EE80D	0	0	75	0	1,874	436
26	CUSTOMER COMPONENT			EE80C	99	36	14	22	849	12,371

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATION & MAINTENANCE EXPENSES CONTINUED												
PROFORMA ADJUSTMENTS TO O & M EXPENSES												
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(2,886)	(2,024)	(48)	(271)	(333)	(80)	(4)	(3)
2	DEMAND COMPONENT		DK929	EE81D	(971)	(501)	(27)	(76)	(270)	(71)	(4)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1,915)	(1,523)	(21)	(195)	(63)	(9)	0	(3)
4	RATE CASE EXPENSES	G82	K929	EE82	700	491	11	65	80	19	1	1
5	DEMAND COMPONENT		DK929	EE82D	235	121	6	18	65	17	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	465	370	5	47	15	2	0	1
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	781	355	2	173	208	33	2	0
8	ICE STORM DEFERRAL				1,611	1,160	32	154	244	0	0	0
9	DEMAND COMPONENT		RD30		763	427	23	64	230	0	0	0
10	CUSTOMER COMPONENT		RC30		848	733	9	90	14	0	0	0
SOCIAL PROGRAMS												
11	ENERGY EFFICIENCY PROGRAMS		REER		2,688	2,282	23	383				
12	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS		RC10		1,250	1,080	13	132	20	1	0	0
13	ON TRACK/WRAP		R0TRK		500	495	5					
14	TOTAL SOCIAL PROGRAMS				4,438	3,857	41	515	20	1	0	0
15	TOTAL PROFORMA ADJUSTMENTS			EE99	4,644	3,839	38	636	219	(27)	(1)	(2)
16	DEMAND COMPONENT			EE99D	27	47	2	6	25	(54)	(3)	0
17	CUSTOMER COMPONENT			EE99C	4,617	3,792	36	630	194	27	2	(2)
18	ADJUSTED OPER & MAINT EXPENSES			EE00	339,555	243,399	5,334	27,209	37,341	9,622	484	436
19	DEMAND COMPONENT			EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0
20	CUSTOMER COMPONENT			EE00C	231,088	187,708	2,355	18,810	7,319	1,077	42	436

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATION & MAINTENANCE EXPENSES CONTINUED											
PROFORMA ADJUSTMENTS TO O & M EXPENSES											
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(1)	0	(1)	0	(25)	(96)	0
2	DEMAND COMPONENT		DK929	EE81D	0	0	(1)	0	(17)	(4)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1)	0	0	0	(8)	(92)	0
4	RATE CASE EXPENSES	G82	K929	EE82	0	0	0	0	6	23	0
5	DEMAND COMPONENT		DK929	EE82D	0	0	0	0	4	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	0	0	0	0	2	22	0
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	0	0	0	0	8	1	0
8	ICE STORM DEFERRAL				0	0	0	0	16	5	0
9	DEMAND COMPONENT		RD30		0	0	0	0	14	4	0
10	CUSTOMER COMPONENT		RC30		0	0	0	0	2	1	0
SOCIAL PROGRAMS											
11	ENERGY EFFICIENCY PROGRAMS		REER								
12	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS		RC10		0	0	0	0	3	1	0
13	ON TRACK/WRAP		R0TRK								
14	TOTAL SOCIAL PROGRAMS				0	0	0	0	3	1	0
15	TOTAL PROFORMA ADJUSTMENTS			EE99	(1)	0	(1)	0	8	(66)	0
16	DEMAND COMPONENT			EE99D	0	0	(1)	0	1	1	0
17	CUSTOMER COMPONENT			EE99C	(1)	0	0	0	7	(67)	0
18	ADJUSTED OPER & MAINT EXPENSES			EE00	98	36	88	22	2,731	12,741	12
19	DEMAND COMPONENT			EE00D	0	0	74	0	1,875	437	0
20	CUSTOMER COMPONENT			EE00C	98	36	14	22	856	12,304	12

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEPRECIATION EXPENSE											
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0	0
DISTRIBUTION SUBSTATIONS											
2	DIRECTLY ASSIGNED SUBS		RK407		41	0	0	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	5,284	2,492	133	376	1,344	793	41
4	SECONDARY	GD29	RD30	ED29	75	42	2	6	23	0	0
5	TOTAL SUBSTATIONS			EDSS	5,400	2,534	135	382	1,367	793	41
OVERHEAD LINES											
6	PRIMARY	GD32	RD20	ED32	9,895	4,667	250	704	2,516	1,485	77
SECONDARY											
7	DEMAND COMPONENT	GD33D	RD30	ED33D	9,002	5,042	270	761	2,718	0	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	12,033	10,398	123	1,273	196	0	0
9	STREET LIGHTING	GD34	RK405	ED34	1,457	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			EDOL	32,387	20,107	643	2,738	5,430	1,485	77
UNDERGROUND LINES											
11	PRIMARY	GD36	RD20	ED36	1,821	859	46	130	463	273	14
SECONDARY											
12	DEMAND COMPONENT	GD37D	RD30	ED37D	2,861	1,602	86	242	864	0	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	5,997	5,182	61	635	98	0	0
14	TOTAL UNDERGROUND LINES			EDUG	10,679	7,643	193	1,007	1,425	273	14
LINE TRANSFORMERS											
15	DEMAND COMPONENT	GD38D	RD30	ED38D	4,594	2,573	138	388	1,387	0	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	5,142	4,271	49	636	163	0	0
17	TOTAL LINE TRANSFORMERS			EDLT	9,736	6,844	187	1,024	1,550	0	0
SERVICES											
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	2,777	1,563	84	236	842	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	9,186	7,759	89	1,076	233	0	0
20	TOTAL SERVICES			EDSV	11,963	9,322	173	1,312	1,075	0	0
21	METERS	GD43	RCW1	ED43	15,802	10,821	375	1,503	1,917	444	16
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	238	0	0	0	0	0	0
23	STREET LIGHTING	GD46	RK405	ED46	2,276	0	0	0	0	0	0
24	TOTAL DISTRIBUTION			ED30	88,481	57,271	1,706	7,966	12,764	2,995	148
25	DEMAND COMPONENT			ED30D	36,350	18,840	1,009	2,843	10,157	2,551	132
26	CUSTOMER COMPONENT			ED30C	52,131	38,431	697	5,123	2,607	444	16
27	GENERAL	GD88	K939	ED88	16,224	11,380	272	1,520	1,874	446	23
28	DEMAND COMPONENT		DK939	ED88D	5,457	2,818	151	425	1,520	398	21
29	CUSTOMER COMPONENT		CK939	ED88C	10,767	8,562	121	1,095	354	48	2
30	INTANGIBLE	GD95	K939	ED95	4,361	3,059	73	408	503	120	7
31	DEMAND COMPONENT		DK939	ED95D	1,467	758	41	114	408	107	6
32	CUSTOMER COMPONENT		CK939	ED95C	2,894	2,301	32	294	95	13	1
33	TOTAL DEPR & AMORT EXPENSE			ED00	109,066	71,710	2,051	9,894	15,141	3,561	178
34	DEMAND COMPONENT			ED00D	43,274	22,416	1,201	3,382	12,085	3,056	159
35	CUSTOMER COMPONENT			ED00C	65,792	49,294	850	6,512	3,056	505	19
ADJUSTMENT TO DEPRECIATION EXPENSE											
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	2,758	1,817	51	250	383	90	4
37	DEMAND COMPONENT		RED00D	ED99AD	1,094	567	30	85	306	77	4
38	CUSTOMER COMPONENT		RED00C	ED99AC	1,664	1,247	21	165	77	13	0
39	ADJUSTED DEPR & AMORT EXPENSE			ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182
40	DEMAND COMPONENT			ED00AD	44,368	22,984	1,231	3,467	12,391	3,133	163
41	CUSTOMER COMPONENT			ED00AC	67,456	50,543	871	6,677	3,133	518	19

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEPRECIATION EXPENSE									
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS									
2	DIRECTLY ASSIGNED SUBS		RK407		0	0	41	0	0	0
3	PRIMARY	GD28	RD20	ED28	0	0	0	84	21	0
4	SECONDARY	GD29	RD30	ED29	0	0	0	1	0	0
5	TOTAL SUBSTATIONS			EDSS	0	0	41	85	21	0
	OVERHEAD LINES									
6	PRIMARY	GD32	RD20	ED32	0	0	0	157	39	0
	SECONDARY									
7	DEMAND COMPONENT	GD33D	RD30	ED33D	0	0	0	170	42	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	0	0	0	30	12	0
9	STREET LIGHTING	GD34	RK405	ED34	0	0	0	0	1,457	0
10	TOTAL OVERHEAD LINES			EDOL	0	0	0	357	1,550	0
	UNDERGROUND LINES									
11	PRIMARY	GD36	RD20	ED36	0	0	0	29	7	0
	SECONDARY									
12	DEMAND COMPONENT	GD37D	RD30	ED37D	0	0	0	54	13	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	0	0	0	15	6	0
14	TOTAL UNDERGROUND LINES			EDUG	0	0	0	98	26	0
	LINE TRANSFORMERS									
15	DEMAND COMPONENT	GD38D	RD30	ED38D	0	0	0	87	21	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	0	0	0	18	5	0
17	TOTAL LINE TRANSFORMERS			EDLT	0	0	0	105	26	0
	SERVICES									
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	0	0	0	53	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	0	0	0	28	0	0
20	TOTAL SERVICES			EDSV	0	0	0	81	0	0
21	METERS	GD43	RCW1	ED43	80	29	5	19	284	9
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	0	0	0	0	238	0
23	STREET LIGHTING	GD46	RK405	ED46	0	0	0	0	2,276	0
24	TOTAL DISTRIBUTION			ED30	80	29	46	19	1,010	4,137
25	DEMAND COMPONENT			ED30D	0	0	41	0	635	143
26	CUSTOMER COMPONENT			ED30C	80	29	5	19	375	3,994
27	GENERAL	GD88	K939	ED88	4	2	9	1	139	537
28	DEMAND COMPONENT		DK939	ED88D	0	0	8	0	95	21
29	CUSTOMER COMPONENT		CK939	ED88C	4	2	1	1	44	516
30	INTANGIBLE	GD95	K939	ED95	1	0	2	0	38	145
31	DEMAND COMPONENT		DK939	ED95D	0	0	2	0	26	6
32	CUSTOMER COMPONENT		CK939	ED95C	1	0	0	0	12	139
33	TOTAL DEPR & AMORT EXPENSE			ED00	85	31	57	20	1,187	4,819
34	DEMAND COMPONENT			ED00D	0	0	51	0	756	170
35	CUSTOMER COMPONENT			ED00C	85	31	6	20	431	4,649
	ADJUSTMENT TO DEPRECIATION EXPENSE									
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	2	1	1	0	30	122
37	DEMAND COMPONENT		RED00D	ED99AD	0	0	1	0	19	4
38	CUSTOMER COMPONENT		RED00C	ED99AC	2	1	0	0	11	118
39	ADJUSTED DEPR & AMORT EXPENSE			ED00A	87	32	58	20	1,217	4,941
40	DEMAND COMPONENT			ED00AD	0	0	52	0	775	174
41	CUSTOMER COMPONENT			ED00AC	87	32	6	20	442	4,767

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
TAXES												
TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS												
1	CAPITAL STOCK	GT1	P01	ET1	2,381	1,551	45	214	353	89	4	4
2	DEMAND COMPONENT		DP01	ET1D	1,112	574	31	87	309	83	4	0
3	CUSTOMER COMPONENT		CP01	ET1C	1,269	977	14	127	44	6	0	4
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	(86)	(56)	(2)	(8)	(13)	(3)	0	0
5	DEMAND COMPONENT		DP01	ET1AD	(40)	(21)	(1)	(3)	(11)	(3)	0	0
6	CUSTOMER COMPONENT		CP01	ET1AC	(46)	(35)	(1)	(5)	(2)	0	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	4,119	2,683	78	371	611	153	7	6
8	DEMAND COMPONENT		DP01	ET3D	1,923	992	53	150	535	143	7	0
9	CUSTOMER COMPONENT		CP01	ET3C	2,196	1,691	25	221	76	10	0	6
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	(402)	(262)	(7)	(36)	(59)	(15)	(1)	(1)
11	DEMAND COMPONENT		DP01	ET3AD	(188)	(97)	(5)	(15)	(52)	(14)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	(214)	(165)	(2)	(21)	(7)	(1)	0	(1)
13	PAYROLL TAXES	GP01	K939	EP01	6,108	4,285	102	572	705	168	9	6
14	DEMAND COMPONENT		DK939	EP01D	2,054	1,061	57	160	572	150	8	0
15	CUSTOMER COMPONENT		CK939	EP01C	4,054	3,224	45	412	133	18	1	6
16	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	(171)	(120)	(3)	(16)	(20)	(5)	0	0
17	DEMAND COMPONENT		DK939	EP01AD	(58)	(30)	(2)	(5)	(16)	(4)	0	0
18	CUSTOMER COMPONENT		CK939	EP01AC	(113)	(90)	(1)	(11)	(4)	(1)	0	0
TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS												
19				ET01	11,949	8,081	213	1,097	1,577	387	19	15
20	DEMAND COMPONENT			ET01D	4,803	2,479	133	374	1,337	355	18	0
21	CUSTOMER COMPONENT			ET01C	7,146	5,602	80	723	240	32	1	15
22	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	222	145	4	20	33	9	0	0
23	DEMAND COMPONENT		DP01	ET1PD	104	54	3	8	29	8	0	0
24	CUSTOMER COMPONENT		CP01	ET1PC	118	91	1	12	4	1	0	0
25	TOTAL AT PROPOSED RATES			ET01P	12,171	8,226	217	1,117	1,610	396	19	15
26	DEMAND COMPONENT			ET01PD	4,907	2,533	136	382	1,366	363	18	0
27	CUSTOMER COMPONENT			ET01PC	7,264	5,693	81	735	244	33	1	15
28	INVESTMENT TAX CREDIT AMORT	ITDA92	P30	TXA92	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
29	DEMAND COMPONENT		DP30	TXA92D	(768)	(397)	(21)	(60)	(214)	(56)	(3)	0
30	CUSTOMER COMPONENT		CP30	TXA92C	(905)	(686)	(10)	(90)	(30)	(4)	0	(2)

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 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
TAXES											
TAXES OTHER THAN INCOME,											
EXCLUDING GROSS RECEIPTS											
1	CAPITAL STOCK	GT1	P01	ET1	1	0	1	0	25	93	0
2	DEMAND COMPONENT		DP01	ET1D	0	0	1	0	19	4	0
3	CUSTOMER COMPONENT		CP01	ET1C	1	0	0	0	6	89	0
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	0	0	0	0	(1)	(3)	0
5	DEMAND COMPONENT		DP01	ET1AD	0	0	0	0	(1)	0	0
6	CUSTOMER COMPONENT		CP01	ET1AC	0	0	0	0	0	(3)	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	2	1	2	0	44	162	0
8	DEMAND COMPONENT		DP01	ET3D	0	0	2	0	33	8	0
9	CUSTOMER COMPONENT		CP01	ET3C	2	1	0	0	11	154	0
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	0	0	0	0	(4)	(16)	0
11	DEMAND COMPONENT		DP01	ET3AD	0	0	0	0	(3)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	0	0	0	0	(1)	(15)	0
13	PAYROLL TAXES	GP01	K939	EP01	2	1	3	0	53	202	0
14	DEMAND COMPONENT		DK939	EP01D	0	0	3	0	36	8	0
15	CUSTOMER COMPONENT		CK939	EP01C	2	1	0	0	17	194	0
16	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	0	0	0	0	(1)	(5)	0
17	DEMAND COMPONENT		DK939	EP01AD	0	0	0	0	(1)	0	0
18	CUSTOMER COMPONENT		CK939	EP01AC	0	0	0	0	0	(5)	0
TOTAL TAXES OTHER THAN INCOME											
19	EXCLUDING GROSS RECEIPTS			ET01	5	2	6	0	116	433	0
20	DEMAND COMPONENT			ET01D	0	0	6	0	83	19	0
21	CUSTOMER COMPONENT			ET01C	5	2	0	0	33	414	0
22	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	0	0	0	0	3	8	0
23	DEMAND COMPONENT		DP01	ET1PD	0	0	0	0	2	0	0
24	CUSTOMER COMPONENT		CP01	ET1PC	0	0	0	0	1	8	0
25	TOTAL AT PROPOSED RATES			ET01P	5	2	6	0	119	441	0
26	DEMAND COMPONENT			ET01PD	0	0	6	0	85	19	0
27	CUSTOMER COMPONENT			ET01PC	5	2	0	0	34	422	0
28	INVESTMENT TAX CREDIT AMORT	ITDA92	P30	TXA92	(1)	0	(1)	0	(17)	(79)	0
29	DEMAND COMPONENT		DP30	TXA92D	0	0	(1)	0	(13)	(3)	0
30	CUSTOMER COMPONENT		CP30	TXA92C	(1)	0	0	0	(4)	(76)	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES												
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	(76)	(46)	0	(9)	(14)	(3)	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	(26)	(16)	0	(3)	(5)	(1)	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	(50)	(30)	0	(6)	(9)	(2)	0	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(5,902)	(3,801)	(112)	(528)	(882)	(216)	(11)	(8)
5	DEMAND COMPONENT		DP30	TX06D	(2,795)	(1,444)	(77)	(218)	(778)	(204)	(11)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(3,107)	(2,357)	(35)	(310)	(104)	(12)	0	(8)
7	VACATION PAY	ITD08	K939	TX08	(126)	(89)	(2)	(12)	(15)	(3)	0	0
8	DEMAND COMPONENT		DK939	TX08D	(42)	(22)	(1)	(3)	(12)	(3)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	(84)	(67)	(1)	(9)	(3)	0	0	0
BALANCE CARRIED FORWARD												
10	DEFERRED INCOME TAXES			TXST	(6,104)	(3,936)	(114)	(549)	(911)	(222)	(11)	(8)
11	DEMAND COMPONENT			TXSTD	(2,863)	(1,482)	(78)	(224)	(795)	(208)	(11)	0
12	CUSTOMER COMPONENT			TXSTC	(3,241)	(2,454)	(36)	(325)	(116)	(14)	0	(8)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEFERRED INCOME TAXES											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	(1)	(2)	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	0	(1)	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	(1)	(1)	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(2)	(1)	(4)	(1)	(64)	(272)	0
5	DEMAND COMPONENT		DP30	TX06D	0	0	(4)	0	(49)	(11)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(2)	(1)	0	(1)	(15)	(261)	0
7	VACATION PAY	ITD08	K939	TX08	0	0	0	0	(1)	(4)	0
8	DEMAND COMPONENT		DK939	TX08D	0	0	0	0	(1)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	0	0	0	0	0	(4)	0
BALANCE CARRIED FORWARD											
10	DEFERRED INCOME TAXES			TXST	(2)	(1)	(4)	(1)	(66)	(278)	0
11	DEMAND COMPONENT			TXSTD	0	0	(4)	0	(50)	(12)	0
12	CUSTOMER COMPONENT			TXSTC	(2)	(1)	0	(1)	(16)	(266)	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEFERRED INCOME TAXES CONTINUED											
1	BALANCE BROUGHT FORWARD			(6,104)	(3,936)	(114)	(549)	(911)	(222)	(11)	(8)
2	DEMAND COMPONENT			(2,863)	(1,482)	(78)	(224)	(795)	(208)	(11)	-
3	CUSTOMER COMPONENT			(3,241)	(2,454)	(36)	(325)	(116)	(14)	-	(8)
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939 TX24	(2,918)	(2,047)	(49)	(273)	(337)	(81)	(4)	(3)
5	DEMAND COMPONENT		DK939 TX24D	(981)	(507)	(27)	(76)	(273)	(72)	(4)	0
6	CUSTOMER COMPONENT		CK939 TX24C	(1,937)	(1,540)	(22)	(197)	(64)	(9)	0	(3)
7	ENVIRONMENTAL CLEANUP	ITD30	P00 TX30	137	93	2	13	16	3	0	0
8	DEMAND COMPONENT		DP00 TX30D	46	24	1	4	13	3	0	0
9	CUSTOMER COMPONENT		CP00 TX30C	91	69	1	9	3	0	0	0
BALANCE CARRIED FORWARD											
10	DEFERRED INCOME TAXES			(8,885)	(5,890)	(161)	(809)	(1,232)	(300)	(15)	(11)
11	DEMAND COMPONENT			(3,798)	(1,965)	(104)	(296)	(1,055)	(277)	(15)	0
12	CUSTOMER COMPONENT			(5,087)	(3,925)	(57)	(513)	(177)	(23)	0	(11)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	DEFERRED INCOME TAXES											
	CONTINUED											
1	BALANCE BROUGHT FORWARD				(2)	(1)	(4)	(1)	(66)	(278)	-	
2	DEMAND COMPONENT				-	-	(4)	-	(50)	(12)	-	
3	CUSTOMER COMPONENT				(2)	(1)	-	(1)	(16)	(266)	-	
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(1)	0	(1)	0	(25)	(97)	0	
5	DEMAND COMPONENT		DK939	TX24D	0	0	(1)	0	(17)	(4)	0	
6	CUSTOMER COMPONENT		CK939	TX24C	(1)	0	0	0	(8)	(93)	0	
7	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	0	0	0	0	1	7	0	
8	DEMAND COMPONENT		DP00	TX30D	0	0	0	0	1	0	0	
9	CUSTOMER COMPONENT		CP00	TX30C	0	0	0	0	0	7	0	
	BALANCE CARRIED FORWARD											
10	DEFERRED INCOME TAXES			TXST	(3)	(1)	(5)	(1)	(90)	(368)	0	
11	DEMAND COMPONENT			TXSTD	0	0	(5)	0	(66)	(16)	0	
12	CUSTOMER COMPONENT			TXSTC	(3)	(1)	0	(1)	(24)	(352)	0	

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES												
CONTINUED												
1	BALANCE BROUGHT FORWARD		TXST	(8,885)	(5,890)	(161)	(809)	(1,232)	(300)	(15)	(11)	
2	DEMAND COMPONENT			(3,798)	(1,965)	(104)	(296)	(1,055)	(277)	(15)	-	
3	CUSTOMER COMPONENT			(5,087)	(3,925)	(57)	(513)	(177)	(23)	-	(11)	
ACRS AND MACRS												
4	DISTRIBUTION PROPERTY	ITD46F	P30	TX46F	14,973	9,641	284	1,339	2,238	548	28	21
5	DEMAND COMPONENT		DP30	TX46FD	7,091	3,662	196	552	1,974	517	27	0
6	CUSTOMER COMPONENT		CP30	TX46FC	7,882	5,979	88	787	264	31	1	21
7	GENERAL PROPERTY	ITD46G	K939	TX46G	459	323	7	43	53	12	1	0
8	DEMAND COMPONENT		DK939	TX46GD	154	80	4	12	43	11	1	0
9	CUSTOMER COMPONENT		CK939	TX46GC	305	243	3	31	10	1	0	0
10	TOTAL ACRS AND MACRS			TX46T	15,432	9,964	291	1,382	2,291	560	29	21
11	DEMAND COMPONENT			TX46TD	7,245	3,742	200	564	2,017	528	28	0
12	CUSTOMER COMPONENT			TX46TC	8,187	6,222	91	818	274	32	1	21
BALANCE CARRIED FORWARD												
13	DEFERRED INCOME TAXES			TXTA	6,547	4,077	130	573	1,059	260	14	10
14	DEMAND COMPONENT			TXTAD	3,447	1,778	96	268	962	251	13	0
15	CUSTOMER COMPONENT			TXTAC	3,100	2,299	34	305	97	9	1	10

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEFERRED INCOME TAXES CONTINUED										
1	BALANCE BROUGHT FORWARD		TXST	(3)	(1)	(5)	(1)	(90)	(368)	-
2	DEMAND COMPONENT			-	-	(5)	-	(66)	(16)	-
3	CUSTOMER COMPONENT			(3)	(1)	-	(1)	(24)	(352)	-
ACRS AND MACRS										
4	DISTRIBUTION PROPERTY	ITD46F P30	TX46F	6	2	11	1	160	691	1
5	DEMAND COMPONENT		TX46FD	0	0	11	0	123	28	0
6	CUSTOMER COMPONENT		TX46FC	6	2	0	1	37	663	1
7	GENERAL PROPERTY	ITD46G K939	TX46G	0	0	0	0	4	16	0
8	DEMAND COMPONENT		TX46GD	0	0	0	0	3	1	0
9	CUSTOMER COMPONENT		TX46GC	0	0	0	0	1	15	0
10	TOTAL ACRS AND MACRS		TX46T	6	2	11	1	164	707	1
11	DEMAND COMPONENT		TX46TD	0	0	11	0	126	29	0
12	CUSTOMER COMPONENT		TX46TC	6	2	0	1	38	678	1
BALANCE CARRIED FORWARD										
13	DEFERRED INCOME TAXES		TXTA	3	1	6	0	74	339	1
14	DEMAND COMPONENT		TXTAD	0	0	6	0	60	13	0
15	CUSTOMER COMPONENT		TXTAC	3	1	0	0	14	326	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES CONTINUED												
1	BALANCE BROUGHT FORWARD		TXST	6,547	4,077	130	573	1,059	260	14	10	
2	DEMAND COMPONENT			3,447	1,778	96	268	962	251	13	-	
3	CUSTOMER COMPONENT			3,100	2,299	34	305	97	9	1	10	
OTHER 263A & REPAIR ALLOWANCE												
4	DISTRIBUTION PROPERTY	P01		(1,043)	(678)	(20)	(93)	(156)	(39)	(2)	(2)	
5	DEMAND COMPONENT	DP01		(494)	(255)	(14)	(38)	(137)	(37)	(2)	0	
6	CUSTOMER COMPONENT	CP01		(549)	(423)	(6)	(55)	(19)	(2)	0	(2)	
7	GENERAL PROPERTY	K939		(780)	(547)	(13)	(73)	(90)	(21)	(1)	(1)	
8	DEMAND COMPONENT	DK939		(262)	(135)	(7)	(20)	(73)	(19)	(1)	0	
9	CUSTOMER COMPONENT	CK939		(518)	(412)	(6)	(53)	(17)	(2)	0	(1)	
10	CONSUMER EDUCATION	ITD49	P01	TX49	1,123	731	21	101	167	42	2	2
11	DEMAND COMPONENT		DP01	TX49D	524	270	14	41	146	39	2	0
12	CUSTOMER COMPONENT		CP01	TX49C	599	461	7	60	21	3	0	2
13	LOSS ON REACQUIRED DEBT	ITD54	P00	TX54	(1,064)	(692)	(19)	(96)	(155)	(38)	(2)	(1)
14	DEMAND COMPONENT		DP00	TX54D	(488)	(252)	(13)	(38)	(136)	(36)	(2)	0
15	CUSTOMER COMPONENT		CP00	TX54C	(576)	(440)	(6)	(58)	(19)	(2)	0	(1)
16	BAD DEBTS	ITD62	CW5	TX62	680	629	2	29	17	1	0	2
17	DEMAND COMPONENT		RCW5	TX62D	229	212	1	10	6	0	0	1
18	CUSTOMER COMPONENT		RCW5	TX62C	451	417	1	19	11	1	0	1
19	PA NOL DEF TAX ASSET		K939		102	72	2	10	11	2	0	0
20	DEMAND COMPONENT		DK939		34	18	1	3	9	2	-	-
21	CUSTOMER COMPONENT		CK939		68	54	1	7	2	-	-	-
22	RATE REFUND		K939		(933)	(656)	(16)	(87)	(107)	(26)	(1)	(1)
23	DEMAND COMPONENT		DK939		(314)	(164)	(9)	(24)	(87)	(23)	(1)	-
24	CUSTOMER COMPONENT		CK939		(619)	(492)	(7)	(63)	(20)	(3)	-	(1)
25	TOTAL DEFERRED INCOME TAXES			TXT	4,632	2,936	87	364	746	181	10	9
26	DEMAND COMPONENT			TXTD	2,676	1,472	69	202	690	177	9	1
27	CUSTOMER COMPONENT			TXTC	1,956	1,464	18	162	56	4	1	8
28	DEFERRED INCOME TAX ADJUSTMENT	ITD71	K939	TX71	3,746	2,628	63	351	433	103	5	4
29	DEMAND COMPONENT		DK939	TX71D	1,260	651	35	98	351	92	5	0
30	CUSTOMER COMPONENT		CK939	TX71C	2,486	1,977	28	253	82	11	0	4
31	ADJUSTED DEFERRED INC TAXES			TXTA	8,378	5,564	150	715	1,179	284	15	13
32	DEMAND COMPONENT			TXTAD	3,936	2,123	104	300	1,041	269	14	1
33	CUSTOMER COMPONENT			TXTAC	4,442	3,441	46	415	138	15	1	12

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEFERRED INCOME TAXES										
CONTINUED										
1	BALANCE BROUGHT FORWARD		TXST	3	1	6	-	74	339	1
2	DEMAND COMPONENT			-	-	6	-	60	13	-
3	CUSTOMER COMPONENT			3	1	-	-	14	326	1
OTHER 263A & REPAIR ALLOWANCE										
4	DISTRIBUTION PROPERTY	P01		0	0	0	0	(12)	(41)	0
5	DEMAND COMPONENT	DP01		0	0	0	0	(9)	(2)	0
6	CUSTOMER COMPONENT	CP01		0	0	0	0	(3)	(39)	0
7	GENERAL PROPERTY	K939		0	0	0	0	(7)	(26)	0
8	DEMAND COMPONENT	DK939		0	0	0	0	(5)	(1)	0
9	CUSTOMER COMPONENT	CK939		0	0	0	0	(2)	(25)	0
10	CONSUMER EDUCATION	ITD49	P01	0	0	0	0	12	44	0
11	DEMAND COMPONENT		DP01	0	0	0	0	9	2	0
12	CUSTOMER COMPONENT		CP01	0	0	0	0	3	42	0
13	LOSS ON REACQUIRED DEBT	ITD54	P00	0	0	(1)	0	(11)	(48)	0
14	DEMAND COMPONENT		DP00	0	0	(1)	0	(8)	(2)	0
15	CUSTOMER COMPONENT		CP00	0	0	0	0	(3)	(46)	0
16	BAD DEBTS	ITD62	CW5	0	0	0	0	1	0	0
17	DEMAND COMPONENT		RCW5	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		RCW5	0	0	0	0	1	0	0
19	PA NOL DEF TAX ASSET		K939	0	0	0	0	1	3	0
20	DEMAND COMPONENT		DK939	-	-	-	-	1	-	-
21	CUSTOMER COMPONENT		CK939	-	-	-	-	-	3	-
22	RATE REFUND		K939	0	0	0	0	(8)	(31)	0
23	DEMAND COMPONENT		DK939	-	-	-	-	(5)	(1)	-
24	CUSTOMER COMPONENT		CK939	-	-	-	-	(3)	(30)	-
25	TOTAL DEFERRED INCOME TAXES		TXT	3	1	5	0	50	240	1
26	DEMAND COMPONENT		TXTD	0	0	5	0	43	9	0
27	CUSTOMER COMPONENT		TXTC	3	1	0	0	7	231	1
28	DEFERRED INCOME TAX ADJUSTMENT	ITD71	K939	1	0	2	0	32	124	0
29	DEMAND COMPONENT		DK939	0	0	2	0	22	5	0
30	CUSTOMER COMPONENT		CK939	1	0	0	0	10	119	0
31	ADJUSTED DEFERRED INC TAXES		TXTA	4	1	7	0	82	364	1
32	DEMAND COMPONENT		TXTAD	0	0	7	0	65	14	0
33	CUSTOMER COMPONENT		TXTAC	4	1	0	0	17	350	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES SUMMARY
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING EXPENSES									
1	EE20	0	0	0	0	0	0	0	0
2	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
3	EE56	42,120	37,850	227	2,655	1,059	110	2	65
4	EE64	25,750	25,492	258	0	0	0	0	0
5	EE65	2,843	1,468	79	221	792	207	11	0
6	EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135
7	EE99	4,644	3,839	38	636	219	(27)	(1)	(2)
8	EE00	339,555	243,399	5,334	27,209	37,341	9,622	484	436
9	EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0
10	EE00C	231,088	187,708	2,355	18,810	7,319	1,077	42	436
11	ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182	329
12	ED00AD	44,368	22,984	1,231	3,467	12,391	3,133	163	0
13	ED00AC	67,456	50,543	871	6,677	3,133	518	19	329
TAXES OTHER THAN INCOME									
14	ET01	11,949	8,081	213	1,097	1,577	387	19	15
15	ET01D	4,803	2,479	133	374	1,337	355	18	0
16	ET01C	7,146	5,602	80	723	240	32	1	15
17	TXG	37,900	22,706	220	4,522	6,939	1,810	113	108
18	TXGD	15,726	5,962	96	1,644	5,904	1,663	107	0
19	TXGC	22,174	16,744	124	2,878	1,035	147	6	108
20	TXTA	8,378	5,564	150	715	1,179	284	15	13
21	TXTAD	3,936	2,123	104	300	1,041	269	14	1
22	TXTAC	4,442	3,441	46	415	138	15	1	12
23	TX93	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
24	TX93D	(768)	(397)	(21)	(60)	(214)	(56)	(3)	0
25	TX93C	(905)	(686)	(10)	(90)	(30)	(4)	0	(2)
26	OEBT	507,933	352,194	7,988	43,537	62,316	15,694	810	899
27	OEBTD	176,532	88,837	4,522	14,124	50,481	13,909	741	1
28	OEBTC	331,401	263,352	3,466	29,413	11,835	1,785	69	898
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN									
29	TSTX	9,599	701	(499)	2,972	4,993	1,365	104	82
30	TSTXD	7,405	376	(330)	1,247	4,516	1,309	101	(1)
31	TSTXC	2,194	325	(168)	1,724	477	56	3	83
32	TFTX	32,452	4,005	(1,493)	9,462	15,798	4,315	325	260
33	TFTXD	24,101	1,719	(999)	3,945	14,400	4,171	319	(4)
34	TFTXC	8,350	2,286	(494)	5,517	1,399	144	6	264
35	TX99	98,605	39,974	(1,440)	18,618	30,242	8,101	573	476
36	TX99D	55,203	12,262	(1,017)	7,450	26,984	7,711	556	(4)
37	TX99C	43,401	27,712	(422)	11,167	3,259	390	17	480
38	TOE	549,984	356,900	5,996	55,971	83,107	21,374	1,239	1,241
39	TOED	208,038	90,932	3,193	19,316	69,397	19,389	1,161	(4)
40	TOEC	341,945	265,963	2,804	36,654	13,711	1,985	78	1,245

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES SUMMARY
 \$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,466	8,427	8
3	O & M CUSTOMER ACCOUNTS	EE56	0	0	1	0	89	63	0
4	O & M CUST SVC & INFO	EE64	0	0	0	0	0	0	0
5	O & M SALES	EE65	0	0	4	0	49	11	0
6	O & M ADMIN & GENERAL	EE79	35	13	70	8	1,119	4,306	4
7	ADJUSTS TO O & M EXPENSES	EE99	(1)	0	(1)	0	8	(66)	0
8	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,731	12,741	12
9	DEMAND COMPONENT	EE00D	0	0	74	0	1,875	437	0
10	CUSTOMER COMPONENT	EE00C	98	36	14	22	856	12,304	12
11	DEPRECIATION & AMORTIZATION	ED00A	87	32	58	20	1,217	4,941	10
12	DEMAND COMPONENT	ED00AD	0	0	52	0	775	174	0
13	CUSTOMER COMPONENT	ED00AC	87	32	6	20	442	4,767	10
TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	116	433	0
15	DEMAND COMPONENT	ET01D	0	0	6	0	83	19	0
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	33	414	0
17	GROSS RECEIPTS TAX	TXG	46	9	20	34	419	952	2
18	DEMAND COMPONENT	TXGD	0	0	18	0	299	33	0
19	CUSTOMER COMPONENT	TXGC	46	9	2	34	120	919	2
20	ADJUSTED DEFERRED INC TAXES	TXTA	4	1	7	0	82	364	1
21	DEMAND COMPONENT	TXTAD	0	0	7	0	65	14	0
22	CUSTOMER COMPONENT	TXTAC	4	1	0	0	17	350	1
23	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(17)	(79)	0
24	DEMAND COMPONENT	TX93D	0	0	(1)	0	(13)	(3)	0
25	CUSTOMER COMPONENT	TX93C	(1)	0	0	0	(4)	(76)	0
26	OP EXPENSES PRIOR INCOME TAX	OEBT	239	80	178	76	4,548	19,352	25
27	DEMAND COMPONENT	OEBTD	0	0	156	0	3,084	674	0
28	CUSTOMER COMPONENT	OEBTC	239	80	22	76	1,464	18,678	25
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL									
29	TOTAL PA INCOME TAX	TSTX	51	6	16	49	213	(450)	1
30	DEMAND COMPONENT	TSTXD	0	0	15	0	170	(18)	0
31	CUSTOMER COMPONENT	TSTXC	51	6	1	49	43	(432)	1
32	TOTAL FED INC TAX	TFTX	159	21	50	152	687	(1,284)	2
33	DEMAND COMPONENT	TFTXD	(2)	0	47	(2)	552	(43)	0
34	CUSTOMER COMPONENT	TFTXC	160	21	3	154	135	(1,241)	0
35	TOTAL TAXES	TX99	264	39	98	235	1,500	(64)	6
36	DEMAND COMPONENT	TX99D	(2)	0	92	(2)	1,156	2	0
37	CUSTOMER COMPONENT	TX99C	265	39	6	237	344	(66)	4
38	TOTAL OPERATING EXPENSES	TOE	449	107	244	277	5,448	17,618	28
39	DEMAND COMPONENT	TOED	(2)	0	218	(2)	3,806	613	0
40	CUSTOMER COMPONENT	TOEC	450	107	26	279	1,642	17,005	28

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
3	LATE PAYMENT CHARGES		RCW4	8,923	5,825	46	1,182	1,137	417	21	165
4	SALE OF ELECTRICITY & LATE PAYMENTS		R11	640,638	382,492	3,751	76,741	117,216	30,976	1,839	1,884
5	ANNUALIZATION	ANN		1,724	2,357	(18)	(92)	386	(298)	74	(51)
6	ADJUSTED SALE OF ELECT			642,362	384,849	3,733	76,649	117,602	30,678	1,913	1,833
7	RATE REFUND - ISABEL			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
8	ADJUSTED ELECTRIC SALES & LATE PAYMENTS			641,238	384,053	3,711	76,537	117,481	30,649	1,911	1,832
OTHER OPERATING REVENUES											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	29,693	19,119	563	2,657	4,440	1,088	55
14	DEMAND COMPONENT		DP30	R23D	14,062	7,262	389	1,096	3,916	1,026	53
15	CUSTOMER COMPONENT		CP30	R23C	15,631	11,857	174	1,561	524	62	2
OTHER ELECTRIC REVENUE											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	2,686	1,730	51	240	401	99	5
18	DEMAND COMPONENT		DP30	R27D	1,272	657	35	99	354	93	5
19	CUSTOMER COMPONENT		CP30	R27C	1,414	1,073	16	141	47	6	0
20	TOTAL OTHER OPERATING REVS			ROOT	32,379	20,849	614	2,897	4,841	1,187	60
21	DEMAND COMPONENT			ROOTD	15,334	7,919	424	1,195	4,270	1,119	58
22	CUSTOMER COMPONENT			ROOTC	17,045	12,930	190	1,702	571	68	2
23	TOTAL OPERATING REVENUES			ROT	673,617	404,902	4,325	79,434	122,322	31,836	1,971
24	BASE FOR GROSS RECEIPTS TAX			RRBG	642,362	384,849	3,733	76,649	117,602	30,678	1,913
25	GROSS RECEIPTS TAX @ 5.9%			TXGR	37,900	22,706	220	4,522	6,939	1,810	113

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV			739	139	332	538	7,109	16,707	45
3	LATE PAYMENT CHARGES		RCW4	R11	26	0	0	0	54	49	1
4	SALE OF ELECTRICITY & LATE PAYMENTS			RRT	765	139	332	538	7,163	16,756	46
5	ANNUALIZATION	ANN			12	16	3	36	(61)	(625)	(13)
6	ADJUSTED SALE OF ELECT				777	155	335	574	7,102	16,131	33
7	RATE REFUND - ISABEL				0	0	(1)	0	(9)	(31)	0
8	ADJUSTED ELECTRIC SALES & LATE PAYMENTS				777	155	334	574	7,093	16,100	33
OTHER OPERATING REVENUES											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	11	4	22	3	318	1,370	1
14	DEMAND COMPONENT		DP30	R23D	0	0	21	0	244	55	0
15	CUSTOMER COMPONENT		CP30	R23C	11	4	1	3	74	1,315	1
OTHER ELECTRIC REVENUE											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	1	0	2	0	29	124	0
18	DEMAND COMPONENT		DP30	R27D	0	0	2	0	22	5	0
19	CUSTOMER COMPONENT		CP30	R27C	1	0	0	0	7	119	0
20	TOTAL OTHER OPERATING REVS			ROOT	12	4	24	3	347	1,494	1
21	DEMAND COMPONENT			ROOTD	0	0	23	0	266	60	0
22	CUSTOMER COMPONENT			ROOTC	12	4	1	3	81	1,434	1
23	TOTAL OPERATING REVENUES			ROT	789	159	358	577	7,440	17,594	34
24	BASE FOR GROSS RECEIPTS TAX			RRBG	777	155	335	574	7,102	16,131	33
25	GROSS RECEIPTS TAX @ 5.9%			TXGR	46	9	20	34	419	952	2

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS										
1	OPERATING REVENUES	ROT	673,617	404,902	4,325	79,434	122,322	31,836	1,971	1,878
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	507,933	352,194	7,988	43,537	62,316	15,694	810	899
3	EQUALS: TAXABLE INCOME	TAXI	165,684	52,708	(3,663)	35,897	60,006	16,142	1,161	979
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIOI	TNI	104,404	12,482	(4,829)	30,502	51,149	13,936	1,049	839
PA INCOME TAX CALCULATION										
6	TAXABLE NET INCOME	TNI	104,404	12,482	(4,829)	30,502	51,149	13,936	1,049	839
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
8	PA TAXABLE INCOME	TSTI	96,084	7,017	(4,995)	29,745	49,978	13,661	1,039	823
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	96,084	7,017	(4,995)	29,745	49,978	13,661	1,039	823
11	PA INCOME TAX @ 9.99%	GSIT	9,599	701	(499)	2,972	4,993	1,365	104	82
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS										
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	9,599	701	(499)	2,972	4,993	1,365	104	82
FEDERAL INC TAX CALCULATION										
15	TAXABLE NET INCOME	TNI	104,404	12,482	(4,829)	30,502	51,149	13,936	1,049	839
DEDUCTIONS										
16	PA INCOME TAX	GSIT	9,599	701	(499)	2,972	4,993	1,365	104	82
17	TOTAL DEDUCTIONS	TSFS	9,599	701	(499)	2,972	4,993	1,365	104	82
18	FEDERAL TAXABLE INCOME	TFTI	94,805	11,781	(4,330)	27,530	46,156	12,571	945	757
19	FEDERAL INCOME TAX @ 35.0%	GFIT	33,182	4,123	(1,516)	9,636	16,155	4,400	331	265
FEDERAL INCOME TAX CREDITS & ADJUSTMENTS										
20	CREDITS & ADJUSTMENTS		(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
21	TOTAL FEDERAL INCOME TAX	TFIT1	32,452	4,005	(1,493)	9,462	15,798	4,315	325	260

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
DERIVATION-									
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROT	789	159	358	577	7,440	17,594	34
	MINUS OPERATING EXPENSES								
2	OP EXPENSES PRIOR INCOME TAX	OEBT	239	80	178	76	4,548	19,352	25
3	EQUALS: TAXABLE INCOME	TAXI	550	79	180	501	2,892	(1,758)	9
	PLUS: ADJUSTMENTS TO								
4	TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIOI	TNI	513	65	160	492	2,222	(4,167)	6
PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	513	65	160	492	2,222	(4,167)	6
7	TOTAL SPECIAL DEDUCTIONS	TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
8	PA TAXABLE INCOME	TSTI	509	64	158	491	2,131	(4,500)	6
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	509	64	158	491	2,131	(4,500)	6
11	PA INCOME TAX @ 9.99%	GSIT	51	6	16	49	213	(450)	1
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0
PA INCOME TAX									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	51	6	16	49	213	(450)	1
FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	513	65	160	492	2,222	(4,167)	6
DEDUCTIONS									
16	PA INCOME TAX	GSIT	51	6	16	49	213	(450)	1
17	TOTAL DEDUCTIONS	TSFS	51	6	16	49	213	(450)	1
18	FEDERAL TAXABLE INCOME	TFTI	462	59	144	443	2,009	(3,717)	5
19	FEDERAL INCOME TAX @ 35.0%	GFIT	162	21	50	155	703	(1,301)	2
FEDERAL INCOME TAX									
20	CREDITS & ADJUSTMENTS		(3)	0	0	(3)	(16)	17	0
21	TOTAL FEDERAL INCOME TAX	TFIT1	159	21	50	152	687	(1,284)	2

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ADJUSTMENTS TO TAXABLE INCOME												
1	INTEREST EXPENSE	ITA1	RBX	TA1	(55,667)	(36,370)	(1,066)	(4,938)	(8,213)	(2,082)	(106)	(84)
2	DEMAND COMPONENT		DRBX	TA1D	(26,236)	(13,528)	(724)	(2,041)	(7,294)	(1,966)	(102)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(29,431)	(22,842)	(342)	(2,897)	(919)	(116)	(4)	(84)
4	DEFERRED INCOME TAXES			TXT	8,378	5,564	150	715	1,179	284	15	13
5	DEMAND COMPONENT			TXTD	3,936	2,123	104	300	1,041	269	14	1
6	CUSTOMER COMPONENT			TXTC	4,442	3,441	46	415	138	15	1	12
7	NET INVESTMENT TAX CREDIT			TX93	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
8	DEMAND COMPONENT			TX93D	(768)	(397)	(21)	(60)	(214)	(56)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(905)	(686)	(10)	(90)	(30)	(4)	0	(2)
BOOK DEPRECIATION & AMORTIZATION												
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	91,239	59,058	1,760	8,215	13,161	3,089	153	309
12	DEMAND COMPONENT		RED30D	TAE13D	37,483	19,426	1,041	2,932	10,473	2,631	136	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	53,756	39,632	719	5,283	2,688	458	17	309
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	20,585	14,438	345	1,929	2,377	566	30	21
15	DEMAND COMPONENT		RED88D	TAF13D	6,924	3,575	192	539	1,928	505	27	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	13,661	10,863	153	1,390	449	61	3	21
17	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	111,824	73,496	2,105	10,144	15,538	3,655	183	330
18	DEMAND COMPONENT			TA13D	44,407	23,001	1,233	3,471	12,401	3,136	163	0
19	CUSTOMER COMPONENT			TA13C	67,417	50,495	872	6,673	3,137	519	20	330
TAX DEPRECIATION & AMORTIZATION												
20	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
21	DISTRIBUTION	ITAE15	ED30	TAE15	(114,772)	(74,291)	(2,213)	(10,333)	(16,557)	(3,885)	(192)	(389)
22	DEMAND COMPONENT		RED30D	TAE15D	(47,151)	(24,437)	(1,309)	(3,688)	(13,175)	(3,309)	(171)	0
23	CUSTOMER COMPONENT		RED30C	TAE15C	(67,621)	(49,854)	(904)	(6,645)	(3,382)	(576)	(21)	(389)
24	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(20,168)	(14,145)	(338)	(1,890)	(2,329)	(555)	(29)	(21)
25	DEMAND COMPONENT		RED88D	TAF15D	(6,783)	(3,502)	(188)	(528)	(1,889)	(495)	(26)	0
26	CUSTOMER COMPONENT		RED88C	TAF15C	(13,385)	(10,643)	(150)	(1,362)	(440)	(60)	(3)	(21)
27	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(134,940)	(88,436)	(2,551)	(12,223)	(18,886)	(4,440)	(221)	(410)
28	DEMAND COMPONENT			TA15D	(53,934)	(27,939)	(1,497)	(4,216)	(15,064)	(3,804)	(197)	0
29	CUSTOMER COMPONENT			TA15C	(81,006)	(60,497)	(1,054)	(8,007)	(3,822)	(636)	(24)	(410)
30	POST RETIREMENT BENEFITS	ITA20	K939	TA20	501	352	9	47	58	13	1	1
31	DEMAND COMPONENT		DK939	TA20D	168	87	5	13	47	12	1	0
32	CUSTOMER COMPONENT		CK939	TA20C	333	265	4	34	11	1	0	1
BALANCE CARRIED FORWARD												
33	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(71,577)	(46,472)	(1,384)	(6,405)	(10,568)	(2,630)	(131)	(152)
34	DEMAND COMPONENT			TAST1D	(32,427)	(16,653)	(900)	(2,533)	(9,083)	(2,409)	(124)	1
35	CUSTOMER COMPONENT			TAST1C	(39,150)	(29,819)	(484)	(3,872)	(1,485)	(221)	(7)	(153)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
ADJUSTMENTS TO TAXABLE INCOME											
1	INTEREST EXPENSE	ITA1	RBX	TA1	(23)	(8)	(22)	(5)	(596)	(2,151)	(3)
2	DEMAND COMPONENT		DRBX	TA1D	0	0	(21)	0	(455)	(105)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(23)	(8)	(1)	(5)	(141)	(2,046)	(3)
4	DEFERRED INCOME TAXES			TXT	4	1	7	0	82	364	1
5	DEMAND COMPONENT			TXTD	0	0	7	0	65	14	0
6	CUSTOMER COMPONENT			TXTC	4	1	0	0	17	350	1
7	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(17)	(79)	0
8	DEMAND COMPONENT			TX93D	0	0	(1)	0	(13)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(1)	0	0	0	(4)	(76)	0
BOOK DEPRECIATION & AMORTIZATION											
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	82	30	47	19	1,042	4,265	9
12	DEMAND COMPONENT		RED30D	TAE13D	0	0	42	0	655	147	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	82	30	5	19	387	4,118	9
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	5	2	11	1	177	682	1
15	DEMAND COMPONENT		RED88D	TAF13D	0	0	10	0	121	27	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	5	2	1	1	56	655	1
17	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	87	32	58	20	1,219	4,947	10
18	DEMAND COMPONENT			TA13D	0	0	52	0	776	174	0
19	CUSTOMER COMPONENT			TA13C	87	32	6	20	443	4,773	10
TAX DEPRECIATION & AMORTIZATION											
20	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0
21	DISTRIBUTION	ITAE15	ED30	TAE15	(103)	(38)	(60)	(24)	(1,310)	(5,365)	(11)
22	DEMAND COMPONENT		RED30D	TAE15D	0	0	(53)	0	(824)	(185)	0
23	CUSTOMER COMPONENT		RED30C	TAE15C	(103)	(38)	(7)	(24)	(486)	(5,180)	(11)
24	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(5)	(2)	(11)	(1)	(174)	(668)	(1)
25	DEMAND COMPONENT		RED88D	TAF15D	0	0	(10)	0	(119)	(26)	0
26	CUSTOMER COMPONENT		RED88C	TAF15C	(5)	(2)	(1)	(1)	(55)	(642)	(1)
27	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(108)	(40)	(71)	(25)	(1,484)	(6,033)	(12)
28	DEMAND COMPONENT			TA15D	0	0	(63)	0	(943)	(211)	0
29	CUSTOMER COMPONENT			TA15C	(108)	(40)	(8)	(25)	(541)	(5,822)	(12)
30	POST RETIREMENT BENEFITS	ITA20	K939	TA20	0	0	0	0	4	17	0
31	DEMAND COMPONENT		DK939	TA20D	0	0	0	0	3	1	0
32	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	1	16	0
BALANCE CARRIED FORWARD											
33	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(41)	(15)	(29)	(10)	(792)	(2,935)	(4)
34	DEMAND COMPONENT			TAST1D	0	0	(26)	0	(567)	(130)	0
35	CUSTOMER COMPONENT			TAST1C	(41)	(15)	(3)	(10)	(225)	(2,805)	(4)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST1	(71,577)	(46,472)	(1,384)	(6,405)	(10,568)	(2,630)	(131)	(152)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	394	277	7	37	46	11	1	0
3	DEMAND COMPONENT		DK939	TA27D	133	69	4	10	37	10	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	261	208	3	27	9	1	0	0
5	VACATION PAY	ITA28	K939	TA28	304	214	5	29	35	8	0	0
6	DEMAND COMPONENT		DK939	TA28D	102	53	3	8	28	7	0	0
7	CUSTOMER COMPONENT		CK939	TA28C	202	161	2	21	7	1	0	0
8	PENSION EXPENSE	ITA30	K939	TA30	5,027	3,526	84	471	581	138	7	5
9	DEMAND COMPONENT		DK939	TA30D	1,691	873	47	132	471	123	6	0
10	CUSTOMER COMPONENT		CK939	TA30C	3,336	2,653	37	339	110	15	1	5
11	POST EMPL BENE/VERP	ITA37	K939	TA37	38	27	0	4	5	1	0	0
12	DEMAND COMPONENT		DK939	TA37D	13	7	0	1	4	1	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	25	20	0	3	1	0	0	0
14	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	(329)	(223)	(5)	(31)	(38)	(9)	0	(1)
15	DEMAND COMPONENT		DP00	TA45D	(111)	(57)	(3)	(9)	(31)	(8)	0	0
16	CUSTOMER COMPONENT		CP00	TA45C	(218)	(166)	(2)	(22)	(7)	(1)	0	(1)
	BALANCE CARRIED FORWARD											
17	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(66,143)	(42,648)	(1,293)	(5,895)	(9,939)	(2,481)	(123)	(148)
18	DEMAND COMPONENT			TAST2D	(30,599)	(15,708)	(849)	(2,391)	(8,574)	(2,276)	(117)	1
19	CUSTOMER COMPONENT			TAST2C	(35,544)	(26,940)	(444)	(3,504)	(1,365)	(205)	(6)	(149)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST1	(41)	(15)	(29)	(10)	(792)	(2,935)	(4)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	0	0	0	3	14	0	
3	DEMAND COMPONENT		DK939	TA27D	0	0	0	2	1	0	
4	CUSTOMER COMPONENT		CK939	TA27C	0	0	0	1	13	0	
5	VACATION PAY	ITA28	K939	TA28	0	0	0	3	10	0	
6	DEMAND COMPONENT		DK939	TA28D	0	0	0	2	0	0	
7	CUSTOMER COMPONENT		CK939	TA28C	0	0	0	1	10	0	
8	PENSION EXPENSE	ITA30	K939	TA30	1	0	3	43	167	0	
9	DEMAND COMPONENT		DK939	TA30D	0	0	3	29	7	0	
10	CUSTOMER COMPONENT		CK939	TA30C	1	0	0	14	160	0	
11	POST EMPL BENE/VERP	ITA37	K939	TA37	0	0	0	0	1	0	
12	DEMAND COMPONENT		DK939	TA37D	0	0	0	0	0	0	
13	CUSTOMER COMPONENT		CK939	TA37C	0	0	0	0	1	0	
14	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	0	0	0	(3)	(17)	0	
15	DEMAND COMPONENT		DP00	TA45D	0	0	0	(2)	0	0	
16	CUSTOMER COMPONENT		CP00	TA45C	0	0	0	(1)	(17)	0	
BALANCE CARRIED FORWARD											
17	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(40)	(15)	(26)	(10)	(746)	(2,760)	(4)
18	DEMAND COMPONENT			TAST2D	0	0	(23)	0	(536)	(122)	0
19	CUSTOMER COMPONENT			TAST2C	(40)	(15)	(3)	(10)	(210)	(2,638)	(4)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST2	(66,143)	(42,648)	(1,293)	(5,895)	(9,939)	(2,481)	(123)	(148)
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	2,564	1,867	48	231	374	92	4	4
3	DEMAND COMPONENT		DP00	TA48D	1,177	608	33	92	328	86	4	0
4	CUSTOMER COMPONENT		CP00	TA48C	1,387	1,059	15	139	46	6	0	4
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	(1,639)	(1,517)	(4)	(118)	(40)	(3)	0	(4)
6	DEMAND COMPONENT		RCW5		(752)	(696)	(2)	(32)	(18)	(2)	0	(2)
7	CUSTOMER COMPONENT		RCW5		(887)	(821)	(2)	(37)	(21)	(2)	0	(2)
	ADJUST SALES OF PROPERTY											
8	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
9	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(9)	(6)	0	0	(1)	0	0	0
10	DEMAND COMPONENT		DP30	TA84FD	(4)	(2)	0	0	(1)	0	0	0
11	CUSTOMER COMPONENT		CP30	TA84FC	(5)	(4)	0	0	0	0	0	0
12	GENERAL PROPERTY	ITA84G	K939	TA84	0	0	0	0	0	0	0	0
13	DEMAND COMPONENT		DK939	TA84GD	0	0	0	0	0	0	0	0
14	CUSTOMER COMPONENT		CK939	TA84GC	0	0	0	0	0	0	0	0
	REMOVAL COSTS											
15	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0	0
16	DISTRIBUTION	ITA62	P30	TA62	(10,104)	(6,506)	(191)	(904)	(1,510)	(370)	(19)	(14)
17	DEMAND COMPONENT		DP30	TA62D	(4,785)	(2,471)	(132)	(373)	(1,332)	(349)	(18)	0
18	CUSTOMER COMPONENT		CP30	TA62C	(5,319)	(4,035)	(59)	(531)	(178)	(21)	(1)	(14)
	OTHER 263A & REPAIR ALLOW											
19	DISTRIBUTION		P30		528	340	10	47	79	19	1	1
20	DEMAND COMPONENT		DP30		250	129	7	19	70	18	1	0
21	CUSTOMER COMPONENT		CP30		278	211	3	28	9	1	0	1
22	GENERAL PROPERTY		K939		116	81	2	11	14	3	0	0
23	DEMAND COMPONENT		DK939		39	20	1	3	11	3	0	0
24	CUSTOMER COMPONENT		CK939		77	61	1	8	3	0	0	0
25	RATE REFUND		K939		2,249	1,577	38	211	260	62	3	2
26	DEMAND COMPONENT		DK939		756	390	21	59	211	55	3	0
27	CUSTOMER COMPONENT		CK939		1,493	1,187	17	152	49	7	0	2
	BALANCE CARRIED FORWARD											
28	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(72,438)	(47,012)	(1,390)	(6,368)	(10,762)	(2,679)	(134)	(159)
29	DEMAND COMPONENT			TAST3D	(33,918)	(17,730)	(921)	(2,623)	(9,305)	(2,465)	(127)	(1)
30	CUSTOMER COMPONENT			TAST3C	(38,520)	(29,282)	(469)	(3,745)	(1,457)	(214)	(7)	(158)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST2	(40)	(15)	(26)	(10)	(746)	(2,760)	(4)
2	REACQUIRED DEBT COSTS	ITA48 P00	TA48	1	0	2	0	26	115	0	
3	DEMAND COMPONENT	DP00	TA48D	0	0	2	0	20	5	0	
4	CUSTOMER COMPONENT	CP00	TA48C	1	0	0	0	6	110	0	
5	BAD DEBTS & PROPERTY DAMAGE	ITA54 RCW5	TA54	0	0	0	0	(3)	0	0	
6	DEMAND COMPONENT	RCW5		0	0	0	0	(1)	0	0	
7	CUSTOMER COMPONENT	RCW5		0	0	0	0	(1)	0	0	
	ADJUST SALES OF PROPERTY										
8	TRANSMISSION PROPERTY	ITA84E RD10	TA84E	0	0	0	0	0	0	0	
9	DISTRIBUTION PROPERTY	ITA84F P30	TA84F	0	0	0	0	0	0	0	
10	DEMAND COMPONENT	DP30	TA84FD	0	0	0	0	0	0	0	
11	CUSTOMER COMPONENT	CP30	TA84FC	0	0	0	0	0	0	0	
12	GENERAL PROPERTY	ITA84G K939	TA84	0	0	0	0	0	0	0	
13	DEMAND COMPONENT	DK939	TA84GD	0	0	0	0	0	0	0	
14	CUSTOMER COMPONENT	CK939	TA84GC	0	0	0	0	0	0	0	
	REMOVAL COSTS										
15	TRANSMISSION	ITA60 RD10	TA60	0	0	0	0	0	0	0	
16	DISTRIBUTION	ITA62 P30	TA62	(4)	(1)	(7)	(1)	(108)	(467)	0	
17	DEMAND COMPONENT	DP30	TA62D	0	0	(7)	0	(83)	(19)	0	
18	CUSTOMER COMPONENT	CP30	TA62C	(4)	(1)	0	(1)	(25)	(448)	0	
	OTHER 263A & REPAIR ALLOW										
19	DISTRIBUTION	P30		0	0	0	0	5	24	0	
20	DEMAND COMPONENT	DP30		0	0	0	0	4	1	0	
21	CUSTOMER COMPONENT	CP30		0	0	0	0	1	23	0	
22	GENERAL PROPERTY	K939		0	0	0	0	1	4	0	
23	DEMAND COMPONENT	DK939		0	0	0	0	1	0	0	
24	CUSTOMER COMPONENT	CK939		0	0	0	0	0	4	0	
25	RATE REFUND	K939		1	0	1	0	19	75	0	
26	DEMAND COMPONENT	DK939		0	0	1	0	13	3	0	
27	CUSTOMER COMPONENT	CK939		1	0	0	0	6	72	0	
	BALANCE CARRIED FORWARD										
28	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(42)	(16)	(30)	(11)	(805)	(3,009)	(4)
29	DEMAND COMPONENT			TAST3D	0	0	(27)	0	(582)	(132)	0
30	CUSTOMER COMPONENT			TAST3C	(42)	(16)	(3)	(11)	(223)	(2,877)	(4)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(72,438)	(47,012)	(1,390)	(6,368)	(10,762)	(2,679)	(134)	(159)
2	SERP	ITA70	K939	TA70	303	213	5	28	35	8	0	0
3	DEMAND COMPONENT		DK939	TA70D	102	53	3	8	28	7	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	201	160	2	20	7	1	0	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,353)	(3,053)	(72)	(408)	(503)	(120)	(7)	(4)
6	DEMAND COMPONENT		DK939	TA72D	(1,464)	(756)	(40)	(114)	(408)	(107)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(2,889)	(2,297)	(32)	(294)	(95)	(13)	(1)	(4)
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	18,023	11,605	341	1,612	2,695	661	33	26
10	DEMAND COMPONENT		DP30	TA80D	8,536	4,409	236	665	2,377	623	32	0
11	CUSTOMER COMPONENT		CP30	TA80C	9,487	7,196	105	947	318	38	1	26
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	18,023	11,605	341	1,612	2,695	661	33	26
13	DEMAND COMPONENT			TA81D	8,536	4,409	236	665	2,377	623	32	0
14	CUSTOMER COMPONENT			TA81C	9,487	7,196	105	947	318	38	1	26
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	184	110	1	22	33	9	0	0
16	DEMAND COMPONENT		TRRBG	TA87D	62	37	0	7	11	3	0	0
17	CUSTOMER COMPONENT		TRRBG	TA87C	122	73	1	15	22	6	0	0
18	CONSUMER EDUCATION	ITA90	K939	TA90	(2,707)	(1,899)	(45)	(254)	(312)	(74)	(3)	(3)
19	DEMAND COMPONENT		DK939	TA90D	(910)	(470)	(25)	(71)	(253)	(66)	(3)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1,797)	(1,429)	(20)	(183)	(59)	(8)	0	(3)
21	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(292)	(190)	(6)	(27)	(43)	(11)	(1)	0
22	DEMAND COMPONENT		DP01	TA95D	(136)	(70)	(4)	(11)	(38)	(10)	(1)	0
23	CUSTOMER COMPONENT		CP01	TA95C	(156)	(120)	(2)	(16)	(5)	(1)	0	0
24	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
25	DEMAND COMPONENT			TATD	(27,728)	(14,527)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
26	CUSTOMER COMPONENT			TATC	(33,552)	(25,699)	(415)	(3,256)	(1,269)	(191)	(7)	(139)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(42)	(16)	(30)	(11)	(805)	(3,009)	(4)
2	SERP	ITA70	K939	TA70	0	0	0	0	3	10	0
3	DEMAND COMPONENT		DK939	TA70D	0	0	0	0	2	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	0	0	0	0	1	10	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(1)	0	(2)	0	(37)	(144)	0
6	DEMAND COMPONENT		DK939	TA72D	0	0	(2)	0	(25)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(1)	0	0	0	(12)	(138)	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	7	2	13	2	193	831	1
10	DEMAND COMPONENT		DP30	TA80D	0	0	13	0	148	33	0
11	CUSTOMER COMPONENT		CP30	TA80C	7	2	0	2	45	798	1
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	7	2	13	2	193	831	1
13	DEMAND COMPONENT			TA81D	0	0	13	0	148	33	0
14	CUSTOMER COMPONENT			TA81C	7	2	0	2	45	798	1
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	0	0	0	0	2	5	0
16	DEMAND COMPONENT		TRRBG	TA87D	0	0	0	0	1	2	0
17	CUSTOMER COMPONENT		TRRBG	TA87C	0	0	0	0	1	3	0
18	CONSUMER EDUCATION	ITA90	K939	TA90	(1)	0	(1)	0	(23)	(90)	0
19	DEMAND COMPONENT		DK939	TA90D	0	0	(1)	0	(16)	(4)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1)	0	0	0	(7)	(86)	0
21	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	0	0	0	0	(3)	(12)	0
22	DEMAND COMPONENT		DP01	TA95D	0	0	0	0	(2)	(1)	0
23	CUSTOMER COMPONENT		CP01	TA95C	0	0	0	0	(1)	(11)	0
24	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
25	DEMAND COMPONENT			TATD	0	0	(17)	0	(474)	(108)	0
26	CUSTOMER COMPONENT			TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1.000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
INCOME TAX ADJUSTMENTS												
PA SPECIAL ADJUSTMENTS												
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0	
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0	
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0	
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	(5,153)	(3,388)	(97)	(468)	(715)	(168)	(9)	(15)
5	DEMAND COMPONENT		RED00D	TAS2D	(2,045)	(1,059)	(57)	(160)	(571)	(144)	(8)	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	(3,108)	(2,329)	(40)	(308)	(144)	(24)	(1)	(15)
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	(714)	(489)	(13)	(66)	(93)	(23)	(1)	(1)
8	DEMAND COMPONENT		RED88D	TAS3D	(283)	(146)	(8)	(22)	(79)	(21)	(1)	0
9	CUSTOMER COMPONENT		RED88C	TAS3C	(431)	(343)	(5)	(44)	(14)	(2)	0	(1)
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	(88)	(57)	(2)	(8)	(13)	(3)	0	0
11	DEMAND COMPONENT		DP01	TAS4D	(41)	(21)	(1)	(3)	(11)	(3)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	(47)	(36)	(1)	(5)	(2)	0	0	0
13	PA NET OPERATING LOSS DEDUCTION		P01		(2,365)	(1,531)	(54)	(215)	(350)	(81)	0	0
14	DEMAND COMPONENT		DP01		(1,104)	(565)	(27)	(81)	(296)	(81)	0	0
15	CUSTOMER COMPONENT		CP01		(1,261)	(966)	(27)	(134)	(54)	0	0	0
16	TOTAL SPECIAL DEDUCTIONS			TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
17	DEMAND COMPONENT			TASID	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
18	CUSTOMER COMPONENT			TASIC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
19	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0	0
22	FEDERAL TAX CREDITS		P01	TS20	(114)	(74)	(2)	(10)	(17)	(4)	0	0
23	DEMAND COMPONENT		DP01	TS20D	(53)	(27)	(1)	(4)	(14)	(4)	0	0
24	CUSTOMER COMPONENT		CP01	TS20C	(61)	(47)	(1)	(6)	(3)	0	0	0
25	CONSOLIDATED INCOME TAX ADJUSTMENTS				(616)	(44)	25	(164)	(340)	(81)	(6)	(5)
26	DEMAND COMPONENT		FTX		(288)	(21)	12	(77)	(159)	(38)	(3)	(2)
27	CUSTOMER COMPONENT		FTX		(328)	(23)	13	(87)	(181)	(43)	(3)	(3)
28	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS				(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
29	DEMAND COMPONENT				(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
30	CUSTOMER COMPONENT				(389)	(70)	12	(93)	(184)	(43)	(3)	(3)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
INCOME TAX ADJUSTMENTS											
PA SPECIAL ADJUSTMENTS											
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	(4)	(1)	(2)	(1)	(56)	(228)	0
5	DEMAND COMPONENT		RED00D	TAS2D	0	0	(2)	0	(36)	(8)	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	(4)	(1)	0	(1)	(20)	(220)	0
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	0	0	0	0	(7)	(22)	0
8	DEMAND COMPONENT		RED88D	TAS3D	0	0	0	0	(5)	(1)	0
9	CUSTOMER COMPONENT		RED88C	TAS3C	0	0	0	0	(2)	(21)	0
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	0	0	0	0	(1)	(3)	0
11	DEMAND COMPONENT		DP01	TAS4D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	0	0	0	0	0	(3)	0
13	PA NET OPERATING LOSS DEDUCTION		P01		0	0	0	0	(27)	(80)	0
14	DEMAND COMPONENT		DP01		0	0	0	0	(27)	0	0
15	CUSTOMER COMPONENT		CP01		0	0	0	0	0	(80)	0
16	TOTAL SPECIAL DEDUCTIONS			TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
17	DEMAND COMPONENT			TASID	0	0	(2)	0	(69)	(9)	0
18	CUSTOMER COMPONENT			TASIC	(4)	(1)	0	(1)	(22)	(324)	0
19	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0
22	FEDERAL TAX CREDITS		P01	TS20	0	0	0	0	(1)	(4)	0
23	DEMAND COMPONENT		DP01	TS20D	0	0	0	0	(1)	0	0
24	CUSTOMER COMPONENT		CP01	TS20C	0	0	0	0	0	(4)	0
25	CONSOLIDATED INCOME TAX ADJUSTMENTS				(3)	0	0	(3)	(15)	21	0
26	DEMAND COMPONENT		FTX		(1)	0	0	(1)	(7)	10	0
27	CUSTOMER COMPONENT		FTX		(2)	0	0	(2)	(8)	11	0
28	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS				(3)	0	0	(3)	(16)	17	0
29	DEMAND COMPONENT				(1)	0	0	(1)	(8)	10	0
30	CUSTOMER COMPONENT				(2)	0	0	(2)	(8)	7	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	Pa Jurisd Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PRESENT RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
3	R11		8,923	5,825	46	1,182	1,137	417	21	165
4	RRT		640,638	382,492	3,751	76,741	117,216	30,976	1,839	1,884
5	ANN		1,724	2,357	(18)	(92)	386	(298)	74	(51)
6			642,362	384,849	3,733	76,649	117,602	30,678	1,913	1,833
7			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
8	0		641,238	384,053	3,711	76,537	117,481	30,649	1,911	1,832
9	ROOT		32,379	20,849	614	2,897	4,841	1,187	60	46
10	ROT		673,617	404,902	4,325	79,434	122,322	31,836	1,971	1,878
OPERATING EXPENSES										
OPERATION AND MAINTENENCE EXPENSES										
11	EE20		0	0	0	0	0	0	0	0
12	EE30		134,943	84,304	2,561	11,604	20,197	5,733	290	238
13	EE0T		204,612	159,095	2,773	15,605	17,144	3,889	194	198
14	EE00		339,555	243,399	5,334	27,209	37,341	9,622	484	436
DEPRECIATION EXPENSE										
15	ED20		0	0	0	0	0	0	0	0
16	ED30		88,481	57,271	1,706	7,966	12,764	2,995	148	300
17	ED0T		23,343	16,256	396	2,178	2,760	656	34	29
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
18	ED00A		111,824	73,527	2,102	10,144	15,524	3,651	182	329
TAXES										
19	ET1		2,295	1,495	43	206	340	86	4	4
20	ET001		9,654	6,586	170	891	1,237	301	15	11
21	TXTA		8,378	5,564	150	715	1,179	284	15	13
22	TX93		(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
23	TXG		37,900	22,706	220	4,522	6,939	1,810	113	108
24	TSIT1		9,599	701	(499)	2,972	4,993	1,365	104	82
25	TFTX		32,452	4,005	(1,493)	9,462	15,798	4,315	325	260
26	TFIT1		98,605	39,974	(1,440)	18,618	30,242	8,101	573	476
27	TEXP1		549,984	356,900	5,996	55,971	83,107	21,374	1,239	1,241
28	PRERTM		123,633	48,002	(1,671)	23,463	39,215	10,462	732	637
29	RBX		2,022,963	1,321,699	38,737	179,448	298,479	75,648	3,836	3,072
30	PRRTR		6.11%	3.63%	-4.31%	13.08%	13.14%	13.83%	19.08%	20.74%
31	PRCLRT		100.00%	59.41%	-70.54%	214.08%	215.06%	226.35%	312.27%	339.44%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
OPERATING REVENUES AT PRESENT RATE LEVELS								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	739	139	332	538	7,109	16,707	45
3	LATE PAY CHARGES PRESENT RATES	R11 26	0	0	0	54	49	1
4	SALE OF ELECTRICITY	RRT 765	139	332	538	7,163	16,756	46
5	ANNUALIZATION PRESENT REVENUES	ANN 12	16	3	36	(61)	(625)	(13)
6	ANNUAL ADJ'D SALE OF ELECT	777	155	335	574	7,102	16,131	33
7	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0
8	ADJUSTED ELECTRIC SALES	0 777	155	334	574	7,093	16,100	33
9	OTHER OPERATING REVENUES	ROOT 12	4	24	3	347	1,494	1
10	TOTAL OPERATING REVENUES	ROT 789	159	358	577	7,440	17,594	34
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
11	TRANSMISSION	EE20 0	0	0	0	0	0	0
12	DISTRIBUTION	EE30 64	23	14	14	1,466	8,427	8
13	OTHER OPER & MAINT EXPENSES	EEOT 34	13	74	8	1,265	4,314	4
14	TOTAL OPER & MAINT EXPENSES	EE00 98	36	88	22	2,731	12,741	12
DEPRECIATION EXPENSE								
15	TRANSMISSION	ED20 0	0	0	0	0	0	0
16	DISTRIBUTION	ED30 80	29	46	19	1,010	4,137	9
17	OTHER DEPREC EXP	EDOT 7	3	12	1	207	804	1
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A 87	32	58	20	1,217	4,941	10
TAXES								
19	CAPITAL STOCK PRESENT LEVEL	ET1 1	0	1	0	24	90	0
20	OTHER OTHER TAXES	ET001 4	2	5	0	92	343	0
21	DEFERRED INCOME TAXES	TXTA 4	1	7	0	82	364	1
22	NET INVESTMENT TAX CREDIT	TX93 (1)	0	(1)	0	(17)	(79)	0
23	GROSS RECEIPTS TAX	TXG 46	9	20	34	419	952	2
24	TOTAL PA INCOME TAX	TSIT1 51	6	16	49	213	(450)	1
25	TOTAL FED INC TAX	TFTX 159	21	50	152	687	(1,284)	2
26	TOTAL TAXES	TFIT1 264	39	98	235	1,500	(64)	6
27	TOTAL OPERATING EXPENSES	TEXP1 449	107	244	277	5,448	17,618	28
28	RETURN (LN 10 - 27)	PRERTM 340	52	114	300	1,992	(24)	6
29	TOTAL RATE BASE	RBX 820	294	821	190	21,654	78,174	94
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR 41.46%	17.69%	13.89%	157.89%	9.20%	-0.03%	6.38%
31	CLASS RATE IN % OF TOTAL	PRCLRT 678.56%	289.53%	227.33%	2584.12%	150.57%	-0.49%	104.42%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
WAGES AND SALARIES ALLOCATOR												
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL												
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	51,889	33,411	983	4,643	7,758	1,901	97	74
3	DEMAND COMPONENT		DP30	K907D	24,574	12,691	679	1,915	6,843	1,792	93	0
4	CUSTOMER COMPONENT		CP30	K907C	27,315	20,720	304	2,728	915	109	4	74
5	CUSTOMER ACCTS	K920	RC10	K921	18,576	16,039	190	1,964	303	14	0	1
6	CUSTOMER SERV & INFO	K922	RC10	K923	1,327	1,146	14	140	22	1	0	0
7	SALES	K924	DAT2	K925	1,275	658	35	99	355	93	5	0
TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL												
8	ALLOCATOR			K929	73,067	51,254	1,222	6,846	8,438	2,009	102	75
9	ALLOCATOR			RK929	100.00%	70.146%	1.672%	9.369%	11.547%	2.750%	0.140%	0.103%
10	DEMAND COMPONENT			K929D	24,574	12,691	679	1,915	6,843	1,792	93	0
11	ALLOCATOR			DK929	100.00%	51.643%	2.763%	7.793%	27.847%	7.292%	0.378%	0.000%
12	CUSTOMER COMPONENT			K929C	48,493	38,563	543	4,931	1,595	217	9	75
13	ALLOCATOR			CK929	100.00%	79.524%	1.120%	10.168%	3.289%	0.447%	0.019%	0.155%
14	ADMIN & GENERAL	K930	K929	K931	4,040	2,834	68	379	466	111	6	4
15	DEMAND COMPONENT		DK929	K931D	1,359	702	38	106	378	99	5	0
16	CUSTOMER COMPONENT		CK929	K931C	2,681	2,132	30	273	88	12	1	4
TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL												
17	ALLOCATOR			K939	77,107	54,087	1,290	7,225	8,904	2,120	108	79
18	ALLOCATOR			RK939	100.00%	70.148%	1.673%	9.370%	11.548%	2.749%	0.140%	0.102%
19	DEMAND COMPONENT			K939D	25,933	13,393	717	2,021	7,221	1,891	98	0
20	ALLOCATOR			DK939	100.00%	51.649%	2.765%	7.793%	27.845%	7.292%	0.378%	0.000%
21	CUSTOMER COMPONENT			K939C	51,174	40,694	573	5,204	1,683	229	10	79
22	ALLOCATOR			CK939	100.00%	79.522%	1.120%	10.169%	3.289%	0.447%	0.020%	0.154%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR
 \$1,000

Line No.	adjusted to 100% for allocations WAGES AND SALARIES ALLOCATOR	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL											
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	20	7	38	5	556	2,395	2
3	DEMAND COMPONENT		DP30	K907D	0	0	37	0	427	96	0
4	CUSTOMER COMPONENT		CP30	K907C	20	7	1	5	129	2,299	2
5	CUSTOMER ACCTS	K920	RC10	K921	0	0	0	0	46	18	0
6	CUSTOMER SERV & INFO	K922	RC10	K923	0	0	0	0	3	1	0
7	SALES	K924	DAT2	K925	0	0	2	0	22	5	0
TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL											
8	ALLOCATOR			K929	20	7	40	5	627	2,419	2
9	ALLOCATOR			RK929	0.027%	0.010%	0.055%	0.007%	0.858%	3.311%	0.004%
10	DEMAND COMPONENT			K929D	0	0	37	0	427	96	0
11	ALLOCATOR			DK929	0.000%	0.000%	0.151%	0.000%	1.738%	0.391%	0.000%
12	CUSTOMER COMPONENT			K929C	20	7	3	5	200	2,323	2
13	ALLOCATOR			CK929	0.041%	0.014%	0.006%	0.010%	0.412%	4.790%	0.005%
14	ADMIN & GENERAL	K930	K929	K931	1	0	2	0	35	133	0
15	DEMAND COMPONENT		DK929	K931D	0	0	2	0	24	5	0
16	CUSTOMER COMPONENT		CK929	K931C	1	0	0	0	11	128	0
TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL											
17	ALLOCATOR			K939	21	7	42	5	662	2,552	2
18	ALLOCATOR			RK939	0.027%	0.009%	0.054%	0.006%	0.859%	3.310%	0.004%
19	DEMAND COMPONENT			K939D	0	0	39	0	451	101	0
20	ALLOCATOR			DK939	0.000%	0.000%	0.150%	0.000%	1.739%	0.389%	0.000%
21	CUSTOMER COMPONENT			K939C	21	7	3	5	211	2,451	2
22	ALLOCATOR			CK939	0.041%	0.014%	0.006%	0.010%	0.412%	4.790%	0.005%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 SUMMARY OF ALLOCATORS

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1		257,568	176,387	6,115	24,494	31,241	7,231	254	4,894
2	ALLOCATOR		RCW1	100.00%	68.481%	2.374%	9.510%	12.130%	2.807%	0.099%	1.900%
3	METER READING EXPENSE	CW2		3,155,990	2,727,619	32,340	334,021	51,460	2,310	60	240
4	ALLOCATOR		RCW2	100.00%	86.424%	1.027%	10.584%	1.631%	0.073%	0.002%	0.008%
5	LATE PAYMENTS	CW4		8,922	5,824	46	1,182	1,137	417	21	165
6	ALLOCATOR		RCW4	100.00%	65.278%	0.516%	13.248%	12.744%	4.674%	0.235%	1.849%
7	UNCOLLECTIBLE ACCOUNTS	CW5		19,000	17,582	49	798	459	40	0	42
8	ALLOCATOR		RCW5	100.00%	92.536%	0.258%	4.200%	2.416%	0.211%	0.000%	0.221%
9	CUSTOMER DEPOSITS	CW6		15,950	7,253	39	3,524	4,240	667	40	0
10	ALLOCATOR		RCW6	100.00%	45.473%	0.245%	22.094%	26.583%	4.182%	0.251%	0.000%
11	CUSTOMER ADVANCES	CW7		168,731	0	0	146,207	22,524	0	0	0
12	ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.651%	13.349%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8		1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14	ALLOCATOR		RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16	ALLOCATOR		RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10		1,382,794	1,193,921	14,157	146,207	22,524	1,011	28	104
18	ALLOCATOR		RC10	100.00%	86.340%	1.024%	10.573%	1.630%	0.073%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30		1,381,615	1,193,921	14,157	146,207	22,524	0	0	0
20	ALLOCATOR		RC30	100.00%	86.415%	1.025%	10.582%	1.630%	0.000%	0.000%	0.000%
III DEMANDS (KW)											
21	TRANSMISSION LEVEL DEMANDS	D10		6,144,574	2,594,685	93,404	324,310	1,349,996	871,408	46,716	418,988
22	ALLOCATOR		RD10	100.00%	42.226%	1.520%	5.278%	21.971%	14.182%	0.760%	6.819%
23	PRIMARY LEVEL DEMANDS	D20		7,339,182	3,461,534	185,282	522,209	1,866,312	1,101,623	57,060	0
24	ALLOCATOR		RD20	100.00%	47.166%	2.525%	7.115%	25.429%	16.010%	0.777%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		6,180,499	3,461,534	185,282	522,209	1,866,312	0	0	0
26	ALLOCATOR		RD30	100.00%	56.008%	2.998%	8.449%	30.197%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		6,151,859	3,461,534	185,282	522,209	1,866,312	0	0	0
28	ALLOCATOR		RD30K	100.00%	56.268%	3.012%	8.489%	30.337%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403		1	0	0	0	0	0	0	0
30	ALLOCATOR		RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405		1	0	0	0	0	0	0	0
32	ALLOCATOR		RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407		1	0	0	0	0	0	0	0
34	ALLOCATOR		RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		1	1	0	0	0	0	0	0
36	ALLOCATOR		RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15		36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38	ALLOCATOR		RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
VI OTHER											
39	TAXABLE INCOME - FEDERAL			94,669	6,772	(3,791)	25,198	52,176	12,440	938	753
40	ALLOCATOR		FTX	100.00%	7.15%	-4.00%	26.62%	55.11%	13.14%	0.99%	0.80%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 SUMMARY OF ALLOCATORS

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SUAL	L5-S
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1			1,309	475	80	304	4,635	0	149
2	ALLOCATOR			RCW1	0.508%	0.184%	0.031%	0.118%	1.800%	0.000%	0.058%
3	METER READING EXPENSE	CW2			60	10	0	0	7,860	0	10
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.249%	0.000%	0.000%
5	LATE PAYMENTS	CW4			26	0	0	0	54	49	1
6	ALLOCATOR			RCW4	0.291%	0.000%	0.000%	0.000%	0.605%	0.549%	0.011%
7	UNCOLLECTIBLE ACCOUNTS	CW5			0	0	0	0	30	0	0
8	ALLOCATOR			RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	0	168	19	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,016	1,364	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,372	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10			25	3	1	1	3,439	1,367	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.249%	0.099%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,439	1,367	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.249%	0.099%	0.000%
III DEMANDS (KW)											
21	TRANSMISSION LEVEL DEMANDS	D10			232,544	55,946	23,338	59,884	59,278	13,254	823
22	ALLOCATOR			RD10	3.785%	0.910%	0.380%	0.975%	0.965%	0.216%	0.013%
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	116,522	28,640	0
24	ALLOCATOR			RD20	0.000%	0.000%	0.000%	0.000%	1.688%	0.390%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	116,522	28,640	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	1.885%	0.463%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	116,522	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	1.894%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15			1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR			RES15	5.138%	1.164%	0.169%	1.194%	0.917%	0.306%	0.013%
VI OTHER											
39	TAXABLE INCOME - FEDERAL				459	60	145	442	2,321	(3,249)	5
40	ALLOCATOR			FTX	0.48%	0.06%	0.15%	0.47%	2.45%	-3.43%	0.01%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PROGRAM GENERATED ALLOCATORS												
1	TOTAL NET ELECTRIC PLANT			P01	2,384,692	1,552,938	45,262	214,332	353,508	88,695	4,506	3,547
2	DEMAND COMPONENT			P01D	1,113,344	574,227	30,740	86,626	309,591	83,080	4,301	0
3	CUSTOMER COMPONENT			P01C	1,271,348	978,711	14,522	127,706	43,917	5,615	205	3,547
4	ALLOCATOR			RP01	100.00%	65.121%	1.898%	8.988%	14.824%	3.719%	0.189%	0.149%
5	ALLOCATOR			DP01	100.00%	51.578%	2.761%	7.781%	27.807%	7.462%	0.386%	0.000%
6	ALLOCATOR			CP01	100.00%	76.983%	1.142%	10.045%	3.454%	0.442%	0.016%	0.279%
7	TOTAL ELECTRIC PLANT IN SVC			P00	3,848,936	2,501,682	72,032	346,069	561,633	137,330	6,981	5,309
8	DEMAND COMPONENT			P00D	1,767,102	912,642	48,855	137,676	492,042	128,896	6,672	0
9	CUSTOMER COMPONENT			P00C	2,081,834	1,589,040	23,177	208,393	69,591	8,434	309	5,309
10	ALLOCATOR			DP00	100.00%	51.646%	2.765%	7.791%	27.845%	7.294%	0.378%	0.000%
11	ALLOCATOR			CP00	100.00%	76.328%	1.113%	10.010%	3.343%	0.405%	0.015%	0.255%
12	TOTAL TRANS/DIST PLANT			AT2	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
13	DEMAND COMPONENT			AT2D	1,630,559	842,115	45,079	127,036	454,024	118,940	6,156	0
14	CUSTOMER COMPONENT			AT2C	1,812,410	1,374,785	20,160	180,995	60,730	7,230	255	4,894
15	ALLOCATOR			DAT2	100.00%	51.646%	2.765%	7.791%	27.845%	7.294%	0.378%	0.000%
16	ALLOCATOR			CAT2	100.00%	75.855%	1.112%	9.986%	3.351%	0.399%	0.014%	0.270%
WORKING CAPITAL ALLOCATOR												
O&M LESS UNCOLLECTIBLE ACCOUNTS												
17	TOTAL APPLICABLE EXPENSE			WCAP	311,411	217,523	5,202	25,775	36,663	9,609	485	396
18	DEMAND COMPONENT			WCAPD	108,440	55,644	2,977	8,393	29,997	8,599	445	0
19	CUSTOMER COMPONENT			WCAPC	202,971	161,879	2,225	17,382	6,666	1,010	40	396
20	ALLOCATOR			DWCAP	100.00%	51.321%	2.745%	7.740%	27.661%	7.930%	0.410%	0.000%
21	ALLOCATOR			CWCAP	100.00%	79.756%	1.096%	8.563%	3.283%	0.498%	0.020%	0.195%
22	TOTAL RATE BASE			RBX	2,029,534	1,325,990	38,863	180,030	299,448	75,894	3,848	3,082
23	DEMAND COMPONENT			RBXD	956,513	493,210	26,403	74,407	265,914	71,679	3,710	0
24	CUSTOMER COMPONENT			RBXC	1,073,021	832,780	12,460	105,623	33,534	4,215	138	3,082
25	ALLOCATOR			TRBX	100.00%	65.335%	1.915%	8.869%	14.753%	3.739%	0.190%	0.152%
26	ALLOCATOR			DRBX	100.00%	51.562%	2.760%	7.779%	27.800%	7.494%	0.388%	0.000%
27	ALLOCATOR			CRBX	100.00%	77.611%	1.161%	9.843%	3.124%	0.393%	0.013%	0.287%
28	NET ORIG COST RATE BASE			NOP	1,980,010	1,293,365	37,949	175,663	292,443	74,141	3,760	3,011
29	DEMAND COMPONENT			NOPD	934,573	481,893	25,798	72,699	259,813	70,042	3,626	0
30	CUSTOMER COMPONENT			NOPC	1,045,437	811,472	12,151	102,964	32,630	4,099	134	3,011
31	ALLOCATOR			TNOP	100.00%	65.322%	1.917%	8.871%	14.769%	3.744%	0.190%	0.151%
32	ALLOCATOR			TNOPD	100.00%	51.562%	2.760%	7.779%	27.800%	7.495%	0.388%	0.000%
33	ALLOCATOR			TNOPC	100.00%	77.621%	1.162%	9.848%	3.120%	0.392%	0.013%	0.288%
34	BASE FOR GROSS RECEIPTS TAX			RRBG	642,362	384,848	3,733	76,649	117,602	30,678	1,913	1,833
35	ALLOCATOR			TRRBG	100.00%	59.911%	0.580%	11.931%	18.307%	4.776%	0.298%	0.285%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
PROGRAM GENERATED ALLOCATORS											
1	TOTAL NET ELECTRIC PLANT			P01	948	342	1,076	221	25,468	93,740	108
2	DEMAND COMPONENT			P01D	0	0	1,012	0	19,329	4,438	0
3	CUSTOMER COMPONENT			P01C	948	342	64	221	6,139	89,302	108
4	ALLOCATOR			RP01	0.040%	0.014%	0.045%	0.009%	1.068%	3.931%	0.005%
5	ALLOCATOR			DP01	0.000%	0.000%	0.091%	0.000%	1.736%	0.399%	0.000%
6	ALLOCATOR			CP01	0.075%	0.027%	0.005%	0.017%	0.483%	7.024%	0.008%
7	TOTAL ELECTRIC PLANT IN SVC			P00	1,418	512	2,768	331	40,363	172,346	162
8	DEMAND COMPONENT			P00D	0	0	2,672	0	30,720	6,927	0
9	CUSTOMER COMPONENT			P00C	1,418	512	96	331	9,643	165,419	162
10	ALLOCATOR			DP00	0.000%	0.000%	0.151%	0.000%	1.738%	0.392%	0.000%
11	ALLOCATOR			CP00	0.068%	0.025%	0.005%	0.016%	0.463%	7.946%	0.008%
12	TOTAL TRANS/DIST PLANT			AT2	1,308	474	2,547	304	36,879	158,909	149
13	DEMAND COMPONENT			AT2D	0	0	2,467	0	28,346	6,396	0
14	CUSTOMER COMPONENT			AT2C	1,308	474	80	304	8,533	152,513	149
15	ALLOCATOR			DAT2	0.000%	0.000%	0.151%	0.000%	1.738%	0.392%	0.000%
16	ALLOCATOR			CAT2	0.072%	0.026%	0.004%	0.017%	0.471%	8.415%	0.008%
WORKING CAPITAL ALLOCATOR											
O&M LESS UNCOLLECTIBLE ACCOUNTS											
17	TOTAL APPLICABLE EXPENSE			WCAP	99	36	89	22	2,693	12,807	12
18	DEMAND COMPONENT			WCAPD	0	0	75	0	1,874	436	0
19	CUSTOMER COMPONENT			WCAPC	99	36	14	22	819	12,371	12
20	ALLOCATOR			DWCAP	0.000%	0.000%	0.069%	0.000%	1.728%	0.402%	0.000%
21	ALLOCATOR			CWCAP	0.049%	0.018%	0.007%	0.011%	0.404%	6.095%	0.007%
22	TOTAL RATE BASE			RBX	823	295	823	191	21,725	78,428	94
23	DEMAND COMPONENT			RBXD	0	0	767	0	16,601	3,826	0
24	CUSTOMER COMPONENT			RBXC	823	295	56	191	5,124	74,602	94
25	ALLOCATOR			TRBX	0.041%	0.015%	0.041%	0.009%	1.070%	3.864%	0.007%
26	ALLOCATOR			DRBX	0.000%	0.000%	0.080%	0.000%	1.736%	0.400%	0.000%
27	ALLOCATOR			CRBX	0.077%	0.027%	0.005%	0.018%	0.478%	6.953%	0.011%
28	NET ORIG COST RATE BASE			NOP	805	289	797	187	21,219	76,288	92
29	DEMAND COMPONENT			NOPD	0	0	742	0	16,221	3,739	0
30	CUSTOMER COMPONENT			NOPC	805	289	55	187	4,998	72,549	92
31	ALLOCATOR			TNOP	0.040%	0.015%	0.040%	0.009%	1.072%	3.853%	0.007%
32	ALLOCATOR			TNOPD	0.000%	0.000%	0.079%	0.000%	1.736%	0.400%	0.000%
33	ALLOCATOR			TNOPC	0.076%	0.028%	0.005%	0.018%	0.478%	6.940%	0.011%
34	BASE FOR GROSS RECEIPTS TAX			RRBG	777	155	335	574	7,102	16,131	33
35	ALLOCATOR			TRRBG	0.121%	0.024%	0.052%	0.089%	1.106%	2.511%	0.009%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROGRAM GENERATED ALLOCATORS

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	\$1,000 Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PROGRAM GENERATED ALLOCATORS												
DEPRECIATION AND AMORTIZATION EXPENSE												
1	TOTAL DEPRECIATION EXPENSE			ED00	109,066	71,708	2,051	9,894	15,141	3,561	178	321
2	DEMAND COMPONENT			ED00D	43,274	22,416	1,201	3,382	12,085	3,056	159	0
3	CUSTOMER COMPONENT			ED00C	65,792	49,294	850	6,512	3,056	505	19	321
4	ALLOCATOR			RED00D	100.00%	51.791%	2.775%	7.815%	27.927%	7.062%	0.367%	0.000%
5	ALLOCATOR			RED00C	100.00%	74.929%	1.292%	9.898%	4.645%	0.768%	0.029%	0.488%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	88,481	57,271	1,706	7,966	12,764	2,995	148	300
7	DEMAND COMPONENT			ED30D	36,350	18,840	1,009	2,843	10,157	2,551	132	0
8	CUSTOMER COMPONENT			ED30C	52,131	38,431	697	5,123	2,607	444	16	300
9	ALLOCATOR			RED30D	100.00%	51.827%	2.776%	7.821%	27.942%	7.018%	0.363%	0.000%
10	ALLOCATOR			RED30C	100.00%	73.725%	1.337%	9.827%	5.001%	0.852%	0.031%	0.575%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	20,585	14,440	345	1,928	2,377	566	30	21
12	DEMAND COMPONENT			ED88D	6,924	3,576	192	539	1,928	505	27	0
13	CUSTOMER COMPONENT			ED88C	13,661	10,863	153	1,390	449	61	3	21
14	ALLOCATOR			RED88D	100.00%	51.632%	2.773%	7.785%	27.845%	7.293%	0.390%	0.000%
15	ALLOCATOR			RED88C	100.00%	79.517%	1.120%	10.175%	3.287%	0.447%	0.022%	0.154%
16	TOTAL DISTRIBUTION PLANT			P30	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
17	DEMAND COMPONENT			P30D	1,630,559	842,115	45,079	127,036	454,024	118,940	6,156	0
18	CUSTOMER COMPONENT			P30C	1,812,410	1,374,785	20,160	180,995	60,730	7,230	255	4,894
19	ALLOCATOR			RP30	100.00%	64.389%	1.895%	8.947%	14.951%	3.665%	0.186%	0.142%
20	ALLOCATOR			DP30	100.00%	51.646%	2.765%	7.791%	27.845%	7.294%	0.378%	0.000%
21	ALLOCATOR			CP30	100.00%	75.855%	1.112%	9.986%	3.351%	0.399%	0.014%	0.270%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
23	ALLOCATOR			RRRTT	100.00%	59.627%	0.586%	11.961%	18.375%	4.837%	0.288%	0.272%
REVENUES												
24	RS; RTS; GS-1				544,346	462,175	4,677	77,494				
25	ALLOCATOR			REER	100.00%	84.90%	0.86%	14.24%				
26	RS; RTS				466,852	462,175	4,677					
27	ALLOCATOR			ROTRK	100.00%	99.00%	1.00%					

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PROGRAM GENERATED ALLOCATORS											
DEPRECIATION AND AMORTIZATION EXPENSE											
1	TOTAL DEPRECIATION EXPENSE			ED00	85	31	57	20	1,187	4,819	10
2	DEMAND COMPONENT			ED00D	0	0	51	0	756	170	0
3	CUSTOMER COMPONENT			ED00C	85	31	6	20	431	4,649	10
4	ALLOCATOR			RED00D	0.000%	0.000%	0.118%	0.000%	1.747%	0.393%	0.000%
5	ALLOCATOR			RED00C	0.129%	0.047%	0.009%	0.030%	0.655%	7.066%	0.015%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	80	29	46	19	1,010	4,137	9
7	DEMAND COMPONENT			ED30D	0	0	41	0	635	143	0
8	CUSTOMER COMPONENT			ED30C	80	29	5	19	375	3,994	9
9	ALLOCATOR			RED30D	0.000%	0.000%	0.113%	0.000%	1.747%	0.393%	0.000%
10	ALLOCATOR			RED30C	0.153%	0.056%	0.010%	0.036%	0.719%	7.661%	0.017%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	5	2	11	1	177	682	1
12	DEMAND COMPONENT			ED88D	0	0	10	0	121	27	0
13	CUSTOMER COMPONENT			ED88C	5	2	1	1	56	655	1
14	ALLOCATOR			RED88D	0.000%	0.000%	0.144%	0.000%	1.748%	0.390%	0.000%
15	ALLOCATOR			RED88C	0.037%	0.015%	0.007%	0.007%	0.410%	4.795%	0.007%
16	TOTAL DISTRIBUTION PLANT			P30	1,308	474	2,547	304	36,879	158,909	149
17	DEMAND COMPONENT			P30D	0	0	2,467	0	28,346	6,396	0
18	CUSTOMER COMPONENT			P30C	1,308	474	80	304	8,533	152,513	149
19	ALLOCATOR			RP30	0.038%	0.014%	0.074%	0.009%	1.071%	4.615%	0.004%
20	ALLOCATOR			DP30	0.000%	0.000%	0.151%	0.000%	1.738%	0.392%	0.000%
21	ALLOCATOR			CP30	0.072%	0.026%	0.004%	0.017%	0.471%	8.415%	0.008%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	739	139	332	538	7,109	16,707	45
23	ALLOCATOR			RRRTT	0.117%	0.022%	0.053%	0.085%	1.125%	2.645%	0.007%
REVENUES											
24	RS; RTS; GS-1										
25	ALLOCATOR			REER							
26	RS; RTS										
27	ALLOCATOR			ROTRK							

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY – PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROPOSED REVENUES AND EXPENSES, RETURN, RATE OF RETURN AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
3	R11P		8,923	5,825	46	1,182	1,137	417	21	165
4	ANNP		1,726	2,357	(18)	(92)	386	(298)	74	(51)
5	R RTP		642,364	384,849	3,733	76,649	117,602	30,678	1,913	1,833
6			83,521	77,329	944	845	612	(391)	(107)	(135)
7			725,885	462,178	4,677	77,494	118,214	30,287	1,806	1,698
8			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ARTTP		724,761	461,382	4,655	77,382	118,093	30,258	1,804	1,697
10	ROOT		32,379	20,849	614	2,897	4,841	1,187	60	46
11	ROTP		757,140	482,231	5,269	80,279	122,934	31,445	1,864	1,743
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
12	EE20		0	0	0	0	0	0	0	0
13	EE30		134,943	84,304	2,561	11,604	20,197	5,733	290	238
14	EEOT		205,281	159,714	2,775	15,633	17,160	3,890	194	199
15	EE00		340,224	244,018	5,336	27,237	37,357	9,623	484	437
DEPRECIATION EXPENSE										
16	ED20		0	0	0	0	0	0	0	0
17	ED30		88,481	57,271	1,706	7,966	12,764	2,995	148	300
18	EDOT		23,343	16,256	396	2,178	2,760	656	34	29
19	ED00		111,824	73,527	2,102	10,144	15,524	3,651	182	329
TAXES										
20	ET1P		2,517	1,640	47	226	373	95	4	4
21	ET001		9,654	6,583	170	891	1,237	301	15	11
22	TXTA		8,378	5,564	150	715	1,179	284	15	13
23	TX93		(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
24	TXG		42,827	27,269	276	4,572	6,975	1,787	107	100
25	TSIT1		17,362	7,891	(411)	3,046	5,045	1,327	94	69
26	TFTX		56,934	26,689	(1,215)	9,697	15,964	4,196	293	220
27	TFIT1		135,999	74,549	(1,014)	18,997	30,529	7,930	525	415
28	TEXP1		588,047	392,094	6,424	56,378	83,410	21,204	1,191	1,181
29	PRERTN		169,093	90,137	(1,155)	23,901	39,524	10,241	673	562
30	RBX		2,022,963	1,321,695	38,737	179,448	298,479	75,648	3,836	3,072
31	PRRTR		8.36%	6.82%	-2.98%	13.32%	13.24%	13.54%	17.54%	18.29%
32	PRCLRT		100.00%	81.58%	-35.65%	159.33%	158.37%	161.96%	209.81%	218.78%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROPOSED REVENUES AND EXPENSES, RETURN, RATE OF RETURN AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PROPOSED RATE LEVELS								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	739	139	332	538	7,109	16,707	45
3	LATE PAYMENT CHARGES R11P	26	0	0	0	54	49	1
4	ANNUALIZATION ADJUSTMENT ANNP	12	16	3	36	(61)	(625)	(13)
5	TOTAL SALE OF ELECTRICITY RRTP	777	155	335	574	7,102	16,131	33
6	PROPOSED REVENUE INCREASE	(127)	(5)	(1)	6	542	4,007	2
7	ANNUAL ADJ'D SALE OF ELECT	650	150	334	580	7,644	20,138	35
8	ADJUSTMENT - RATE REFUND	0	0	(1)	0	(9)	(31)	0
9	ADJUSTED ELECTRIC SALES & LATE PAYMEN ARTTP	650	150	333	580	7,635	20,107	35
10	OTHER OPERATING REVENUES ROOT	12	4	24	3	347	1,494	1
11	TOTAL OPERATING REVENUES ROTP	662	154	357	583	7,982	21,601	36
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
12	TRANSMISSION EE20	0	0	0	0	0	0	0
13	DISTRIBUTION EE30	64	23	14	14	1,466	8,427	8
14	OTHER OPER & MAINT EXPENSES EEOT	34	13	74	8	1,266	4,314	4
15	TOTAL OPER & MAINT EXPENSES EE00	98	36	88	22	2,732	12,741	12
DEPRECIATION EXPENSE								
16	TRANSMISSION ED20	0	0	0	0	0	0	0
17	DISTRIBUTION ED30	80	29	46	19	1,010	4,137	9
18	OTHER DEPRECIATION EXPENSE EDOT	7	3	12	1	207	804	1
19	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE ED00	87	32	58	20	1,217	4,941	10
TAXES								
20	CAPITAL STOCK PROP LEVEL ET1P	1	0	1	0	27	98	0
21	OTHER-W/O CAP STOCK ET001	4	2	5	0	92	343	0
22	DEFERRED INCOME TAXES TXTA	4	1	7	0	82	364	1
23	NET INVESTMENT TAX CREDIT TX93	(1)	0	(1)	0	(17)	(79)	0
24	GROSS RECEIPTS TAX TXG	38	9	20	34	451	1,188	2
25	TOTAL PA INCOME TAX TSIT1	39	6	16	50	263	(74)	1
26	TOTAL FED INC TAX TFTX	121	19	50	154	847	(99)	2
27	TOTAL TAXES TFIT1	206	37	98	238	1,745	1,741	6
28	TOTAL OPERATING EXPENSES TEXP1	391	105	244	280	5,694	19,423	28
29	RETURN (LN 11 - 28) PRERTN	271	49	113	303	2,288	2,178	8
30	TOTAL RATE BASE RBX	820	294	821	190	21,654	78,174	94
31	RATE OF RETURN (LN 29 / LN 30) PRRTR	33.05%	16.67%	13.76%	159.47%	10.57%	2.79%	8.51%
32	CLASS RATE IN % OF TOTAL PRCLRT	395.33%	199.40%	164.59%	1907.54%	126.44%	33.37%	101.79%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES PROPOSED
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
3	LATE PAYMENT CHARGES	RCW4	R11P	8,923	5,825	46	1,182	1,137	417	21	165
4	ANNUALIZATION	ANNP		1,726	2,357	(18)	(92)	386	(298)	74	(51)
5	TOTAL SALE OF ELECTRICITY		RRTP	642,364	384,849	3,733	76,649	117,602	30,678	1,913	1,833
6	REVENUE INCREASE			83,521	77,329	944	845	612	(391)	(107)	(135)
7	ANNUAL ADJ'D SALE OF ELECT			725,885	462,178	4,677	77,494	118,214	30,287	1,806	1,698
8	ADJUSTMENT-RATE REFUND			(1,124)	(796)	(22)	(112)	(121)	(29)	(2)	(1)
9	ADJUSTED ELECTRIC SALES & LATE PAYMENTS		ARTTP	724,761	461,382	4,655	77,382	118,093	30,258	1,804	1,697
OTHER OPERATING REVENUES											
10	MISC SERVICE REVS (451)	S20	CW9	R20	0	0	0	0	0	0	0
11	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
12	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
13	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
14	DISTRIBUTION RELATED	S24	P30	R24	29,693	19,119	563	2,657	4,440	1,088	55
15	DEMAND COMPONENT		DP30	R23D	14,062	7,262	389	1,096	3,916	1,026	53
16	CUSTOMER COMPONENT		CP30	R23C	15,631	11,857	174	1,561	524	62	2
OTHER ELECTRIC REVENUE											
17	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
18	DISTRIBUTION RELATED	S27	P30	R27	2,686	1,730	51	240	401	99	5
19	DEMAND COMPONENT		DP30	R27D	1,272	657	35	99	354	93	5
20	CUSTOMER COMPONENT		CP30	R27C	1,414	1,073	16	141	47	6	0
21	OTHER	S37	K929	R37	0	0	0	0	0	0	0
22	DEMAND COMPONENT		DK929	R37D	0	0	0	0	0	0	0
23	CUSTOMER COMPONENT		CK929	R37C	0	0	0	0	0	0	0
24	TOTAL OTHER OPERATING REVS			ROOT	32,379	20,849	614	2,897	4,841	1,187	60
25	DEMAND COMPONENT			ROOTD	15,334	7,919	424	1,195	4,270	1,119	58
26	CUSTOMER COMPONENT			ROOTC	17,045	12,930	190	1,702	571	68	2
27	TOTAL OPERATING REVENUES			ROTP	757,140	482,231	5,269	80,279	122,934	31,445	1,864
28	BASE FOR GROSS RECEIPTS TAX			RRBGP	725,885	462,178	4,677	77,494	118,214	30,287	1,806
29	GROSS RECEIPTS TAX @ 5.9%			TXGRP	42,827	27,269	276	4,572	6,975	1,787	107

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES PROPOSED
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES										
SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		739	139	332	538	7,109	16,707	45
3	LATE PAYMENT CHARGES	RCW4	R11P	26	0	0	0	54	49	1
4	ANNUALIZATION	ANNP		12	16	3	36	(61)	(625)	(13)
5	TOTAL SALE OF ELECTRICITY		RRTP	777	155	335	574	7,102	16,131	33
6	REVENUE INCREASE			(127)	(5)	(1)	6	542	4,007	2
7	ANNUAL ADJ'D SALE OF ELECT			650	150	334	580	7,644	20,138	35
8	ADJUSTMENT-RATE REFUND			0	0	(1)	0	(9)	(31)	0
9	ADJUSTED ELECTRIC SALES & LATE PAYMENTS		ARTTP	650	150	333	580	7,635	20,107	35
OTHER OPERATING REVENUES										
10	MISC SERVICE REVS (451)	S20	CW9 R20	0	0	0	0	0	0	0
11	DEMAND COMPONENT		DP30 R20D	0	0	0	0	0	0	0
12	CUSTOMER COMPONENT		CP30 R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY										
13	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0
14	DISTRIBUTION RELATED	S24	P30 R24	11	4	22	3	318	1,370	1
15	DEMAND COMPONENT		DP30 R23D	0	0	21	0	244	55	0
16	CUSTOMER COMPONENT		CP30 R23C	11	4	1	3	74	1,315	1
OTHER ELECTRIC REVENUE										
17	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0
18	DISTRIBUTION RELATED	S27	P30 R27	1	0	2	0	29	124	0
19	DEMAND COMPONENT		DP30 R27D	0	0	2	0	22	5	0
20	CUSTOMER COMPONENT		CP30 R27C	1	0	0	0	7	119	0
21	OTHER	S37	K929 R37	0	0	0	0	0	0	0
22	DEMAND COMPONENT		DK929 R37D	0	0	0	0	0	0	0
23	CUSTOMER COMPONENT		CK929 R37C	0	0	0	0	0	0	0
24	TOTAL OTHER OPERATING REVS		ROOT	12	4	24	3	347	1,494	1
25	DEMAND COMPONENT		ROOTD	0	0	23	0	266	60	0
26	CUSTOMER COMPONENT		ROOTC	12	4	1	3	81	1,434	1
27	TOTAL OPERATING REVENUES		ROTP	662	154	357	583	7,982	21,601	36
28	BASE FOR GROSS RECEIPTS TAX		RRBGP	650	150	334	580	7,644	20,138	35
29	GROSS RECEIPTS TAX @ 5.9%		TXGRP	38	9	20	34	451	1,188	2

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
 \$1,000

Line No.		Pa Jurisdict Output Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	134,943	84,304	2,561	11,604	20,197	5,733	238
3	O & M CUSTOMER ACCOUNTS	EE56	42,789	38,469	229	2,683	1,075	111	66
4	O & M CUST SVC & INFO	EE60	25,750	25,492	258	0	0	0	0
5	O & M SALES	EE65	2,843	1,468	79	221	792	207	0
6	O & M ADMIN & GENERAL	EE79	129,255	90,446	2,171	12,093	15,074	3,599	135
7	ADJUSTS TO O & M EXPENSES	EE99	4,644	3,839	38	636	219	(27)	(2)
8	TOTAL OPER & MAINT EXPENSES	EE00	340,224	244,018	5,336	27,237	37,357	9,623	437
9	DEMAND COMPONENT	EE00D	108,467	55,691	2,979	8,399	30,022	8,545	0
10	CUSTOMER COMPONENT	EE00C	231,757	188,327	2,357	18,838	7,335	1,078	437
11	DEPRECIATION & AMORTIZATION	ED00	111,824	73,527	2,102	10,144	15,524	3,651	329
12	DEMAND COMPONENT	ED00D	44,368	22,984	1,231	3,467	12,391	3,133	0
13	CUSTOMER COMPONENT	ED00C	67,456	50,543	871	6,677	3,133	518	329
TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	12,171	8,226	217	1,117	1,610	396	15
15	DEMAND COMPONENT	ET01D	4,907	2,533	136	382	1,366	363	0
16	CUSTOMER COMPONENT	ET01C	7,264	5,693	81	735	244	33	15
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	42,827	27,268	276	4,572	6,966	1,796	100
19	DEMAND COMPONENT	TXGD	18,598	11,147	77	2,236	2,535	1,528	94
20	CUSTOMER COMPONENT	TXGC	24,228	16,121	199	2,336	4,431	268	6
21	TOT DEFERRED INC TAXES	TXTA	8,378	5,564	150	715	1,179	284	13
22	DEMAND COMPONENT	TXTAD	3,936	2,123	104	300	1,041	269	1
23	CUSTOMER COMPONENT	TXTAC	4,442	3,441	46	415	138	15	12
24	NET INVESTMENT TAX CREDIT	TX91	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(2)
25	DEMAND COMPONENT	TX91D	(768)	(397)	(21)	(60)	(214)	(56)	0
26	CUSTOMER COMPONENT	TX91C	(905)	(686)	(10)	(90)	(30)	(4)	(2)
27	OP EXPENSES PRIOR INCOME TAX	OEBT	513,751	357,520	8,050	43,635	62,392	15,690	892
28	DEMAND COMPONENT	OEBTD	179,508	94,081	4,506	14,724	47,141	13,782	95
29	CUSTOMER COMPONENT	OEBTC	334,242	263,439	3,544	28,911	15,251	1,908	797
PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN									
30	TOTAL PA INCOME TAX	TSTX	17,361	7,894	(411)	3,046	5,032	1,342	69
31	DEMAND COMPONENT	TSTXD	10,195	3,037	(271)	1,279	4,551	1,287	(1)
32	CUSTOMER COMPONENT	TSTXC	7,168	4,856	(140)	1,768	481	55	70
33	TOTAL FED INC TAX	TFTX	56,932	26,688	(1,215)	9,697	15,920	4,243	220
34	DEMAND COMPONENT	TFTXD	33,006	10,151	(811)	4,043	14,508	4,103	(4)
35	CUSTOMER COMPONENT	TFTXC	23,927	16,536	(404)	5,654	1,412	140	223
36	TOTAL TAXES	TX99	135,996	74,557	(1,014)	18,997	30,463	8,001	415
37	DEMAND COMPONENT	TX99D	69,874	28,594	(786)	8,180	23,787	7,494	90
38	CUSTOMER COMPONENT	TX99C	66,124	45,961	(228)	10,818	6,676	507	324
39	TOTAL OPERATING EXPENSES	TOE	588,044	392,102	6,424	56,378	83,344	21,275	1,181
40	DEMAND COMPONENT	TOED	222,709	107,269	3,424	20,046	66,200	19,172	90
41	CUSTOMER COMPONENT	TOEC	365,335	284,831	3,000	36,333	17,144	2,103	1,090

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING EXPENSES								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	1,466	8,427	8
3	O & M CUSTOMER ACCOUNTS	EE56	0	0	1	90	63	0
4	O & M CUST SVC & INFO	EE60	0	0	0	0	0	0
5	O & M SALES	EE65	0	0	4	49	11	0
6	O & M ADMIN & GENERAL	EE79	35	13	70	8	1,119	4,306
7	ADJUSTS TO O & M EXPENSES	EE99	(1)	0	(1)	0	8	(66)
8	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,732	12,741
9	DEMAND COMPONENT	EE00D	0	0	74	0	1,875	437
10	CUSTOMER COMPONENT	EE00C	98	36	14	22	857	12,304
11	DEPRECIATION & AMORTIZATION	ED00	87	32	58	20	1,217	4,941
12	DEMAND COMPONENT	ED00D	0	0	52	0	775	174
13	CUSTOMER COMPONENT	ED00C	87	32	6	20	442	4,767
TAXES OTHER THAN INCOME								
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	119	441
15	DEMAND COMPONENT	ET01D	0	0	6	0	85	19
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	34	422
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	38	9	20	34	450	1,188
19	DEMAND COMPONENT	TXGD	0	0	0	31	0	852
20	CUSTOMER COMPONENT	TXGC	38	9	20	3	450	336
21	TOT DEFERRED INC TAXES	TXTA	4	1	7	0	82	364
22	DEMAND COMPONENT	TXTAD	0	0	7	0	65	14
23	CUSTOMER COMPONENT	TXTAC	4	1	0	0	17	350
24	NET INVESTMENT TAX CREDIT	TX91	(1)	0	(1)	0	(17)	(79)
25	DEMAND COMPONENT	TX91D	0	0	(1)	0	(13)	(3)
26	CUSTOMER COMPONENT	TX91C	(1)	0	0	0	(4)	(76)
27	OP EXPENSES PRIOR INCOME TAX	OEBT	231	80	178	76	4,583	19,596
28	DEMAND COMPONENT	OEBTD	0	0	138	31	2,787	1,493
29	CUSTOMER COMPONENT	OEBTC	231	80	40	45	1,796	18,103
PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LI								
30	TOTAL PA INCOME TAX	TSTX	39	6	16	50	262	(74)
31	DEMAND COMPONENT	TSTXD	0	0	15	0	207	0
32	CUSTOMER COMPONENT	TSTXC	39	6	1	50	55	(75)
33	TOTAL FED INC TAX	TFTX	121	19	50	154	843	(99)
34	DEMAND COMPONENT	TFTXD	(2)	0	47	(2)	671	14
35	CUSTOMER COMPONENT	TFTXC	123	19	3	155	172	(113)
36	TOTAL TAXES	TX99	206	37	98	238	1,739	1,741
37	DEMAND COMPONENT	TX99D	(2)	0	74	29	1,015	896
38	CUSTOMER COMPONENT	TX99C	208	37	24	208	724	844
39	TOTAL OPERATING EXPENSES	TOE	391	105	244	280	5,688	19,423
40	DEMAND COMPONENT	TOED	(2)	0	200	29	3,665	1,507
41	CUSTOMER COMPONENT	TOEC	393	105	44	250	2,023	17,915

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS

Line No.		Pa Jurisdict Output Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROTP	757,140	482,231	5,269	80,279	122,934	31,445	1,864	1,743
	MINUS: OTHER OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	513,751	357,521	8,050	43,635	62,401	15,681	804	892
3	EQUALS: TAXABLE INCOME	TAXI	243,389	124,710	(2,781)	36,644	60,533	15,764	1,060	851
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU	TNI	182,109	84,484	(3,947)	31,249	51,676	13,558	948	711
	PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	182,109	84,484	(3,947)	31,249	51,676	13,558	948	711
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
8	PA TAXABLE INCOME	TSTI	173,789	79,019	(4,113)	30,492	50,505	13,283	938	695
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	173,789	79,019	(4,113)	30,492	50,505	13,283	938	695
11	PA INCOME TAX @ 9.99%	GSIT	17,362	7,894	(411)	3,046	5,045	1,327	94	69
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0	0
	PA INCOME TAX									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	17,362	7,894	(411)	3,046	5,045	1,327	94	69
	FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	182,109	84,484	(3,947)	31,249	51,676	13,558	948	711
	DEDUCTIONS									
16	PA INCOME TAX	GSIT	17,362	7,894	(411)	3,046	5,045	1,327	94	69
17	TOTAL DEDUCTIONS	TSFS	17,362	7,894	(411)	3,046	5,045	1,327	94	69
18	FEDERAL TAXABLE INCOME	TFTI	164,747	76,590	(3,536)	28,203	46,631	12,231	854	642
19	FEDERAL INCOME TAX @ 35.0%	GFIT	57,661	26,807	(1,238)	9,871	16,321	4,281	299	225
	FEDERAL INCOME TAX									
20	ADJUSTMENTS		(727)	(118)	23	(174)	(357)	(85)	(6)	(5)
21	TOTAL FEDERAL INCOME TAX	TFIT1	56,934	26,689	(1,215)	9,697	15,964	4,196	293	220

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROTP	662	154	357	583	7,982	21,601	36
MINUS: OTHER OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	231	80	178	76	4,584	19,596	25
3	EQUALS: TAXABLE INCOME	TAXI	431	74	179	507	3,398	2,005	11
PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU	TNI	394	60	159	498	2,728	(404)	8
PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	394	60	159	498	2,728	(404)	8
7	TOTAL SPECIAL DEDUCTIONS	TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
8	PA TAXABLE INCOME	TSTI	390	59	157	497	2,637	(737)	8
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	390	59	157	497	2,637	(737)	8
11	PA INCOME TAX @ 9.99%	GSIT	39	6	16	50	263	(74)	1
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	39	6	16	50	263	(74)	1
FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	394	60	159	498	2,728	(404)	8
DEDUCTIONS									
16	PA INCOME TAX	GSIT	39	6	16	50	263	(74)	1
17	TOTAL DEDUCTIONS	TSFS	39	6	16	50	263	(74)	1
18	FEDERAL TAXABLE INCOME	TFTI	355	54	143	448	2,465	(330)	7
19	FEDERAL INCOME TAX @ 35.0%	GFIT	124	19	50	157	863	(116)	2
FEDERAL INCOME TAX ADJUSTMENTS									
20	ADJUSTMENTS		(3)	0	0	(3)	(16)	17	0
21	TOTAL FEDERAL INCOME TAX	TFIT1	121	19	50	154	847	(99)	2

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 PRESENT AND PROPOSED RATES - SUMMARY OF DEMAND AND CUSTOMER COMPONENTS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PRESENT RATES											
1	AT CLASS % RATE OF RETURN	RTRA		6.11%	3.63%	-4.31%	13.08%	13.14%	13.83%	19.08%	20.74%
2	TOTAL REVENUE REQUIREMENTS		RRA1	630,373	375,689	3,685	75,442	115,939	30,522	1,816	1,718
3	DEMAND COMPONENT		RRA1D	262,009	98,647	1,623	27,420	98,638	28,034	1,719	(4)
4	CUSTOMER COMPONENT		RRA1C	368,364	277,042	2,062	48,022	17,301	2,488	97	1,722
5	AT SYSTEM % RATE OF RETURN	RTRB		6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%
6	TOTAL REVENUE REQUIREMENTS		RRA2	630,352	435,226	11,015	52,724	77,823	19,915	911	902
7	DEMAND COMPONENT		RRA2D	234,331	120,671	6,598	18,054	64,819	18,017	848	(3)
8	CUSTOMER COMPONENT		RRA2C	396,021	314,555	4,417	34,670	13,004	1,898	63	905
PROPOSED RATES											
9	AT CLASS % RATE OF RETURN	RTRC		8.36%	6.82%	-2.98%	13.32%	13.24%	13.54%	17.54%	18.29%
10	TOTAL REVENUE REQUIREMENTS		RRA3	713,963	453,112	4,625	76,278	116,533	30,134	1,708	1,582
11	DEMAND COMPONENT		RRA3D	292,022	127,044	2,260	27,753	99,149	27,666	1,615	(4)
12	CUSTOMER COMPONENT		RRA3C	421,941	326,068	2,365	48,525	17,384	2,468	93	1,586
13	AT SYSTEM % RATE OF RETURN	RTRD		8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
14	TOTAL REVENUE REQUIREMENTS		RRA4	713,952	490,032	12,603	60,110	90,073	23,018	1,067	1,029
15	DEMAND COMPONENT		RRA4D	273,303	140,740	7,677	21,085	75,670	20,946	998	(3)
16	CUSTOMER COMPONENT		RRA4C	440,649	349,292	4,926	39,025	14,403	2,072	69	1,032

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 PRESENT AND PROPOSED RATES - SUMMARY OF DEMAND AND CUSTOMER COMPONENTS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PRESENT RATES										
1	AT CLASS % RATE OF RETURN	RTRA		41.46%	17.69%	13.89%	157.89%	9.20%	-0.03%	6.38%
2	TOTAL REVENUE REQUIREMENTS		RRA1	738	138	332	538	7,099	16,672	45
3	DEMAND COMPONENT		RRA1D	(2)	0	299	(2)	5,066	571	0
4	CUSTOMER COMPONENT		RRA1C	740	138	33	540	2,033	16,101	45
5	AT SYSTEM % RATE OF RETURN	RTRB		6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%
6	TOTAL REVENUE REQUIREMENTS		RRA2	211	78	214	15	5,884	25,389	45
7	DEMAND COMPONENT		RRA2D	(2)	0	191	0	4,138	1,000	0
8	CUSTOMER COMPONENT		RRA2C	213	78	23	15	1,746	24,389	45
PROPOSED RATES										
9	AT CLASS % RATE OF RETURN	RTRC		33.05%	16.67%	13.76%	159.47%	10.57%	2.79%	8.51%
10	TOTAL REVENUE REQUIREMENTS		RRA3	612	134	330	543	7,642	20,682	48
11	DEMAND COMPONENT		RRA3D	(2)	0	297	(2)	5,480	766	0
12	CUSTOMER COMPONENT		RRA3C	614	134	33	545	2,162	19,916	48
13	AT SYSTEM % RATE OF RETURN	RTRD		8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
14	TOTAL REVENUE REQUIREMENTS		RRA4	246	90	249	23	6,772	28,592	48
15	DEMAND COMPONENT		RRA4D	(2)	0	222	(1)	4,815	1,156	0
16	CUSTOMER COMPONENT		RRA4C	248	90	27	24	1,957	27,436	48

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS
 \$1,000

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX										
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
3	DEMAND COMPONENT	EE30D	64,382	32,890	1,760	4,960	17,730	5,382	278	0
4	CUSTOMER COMPONENT	EE30C	70,561	51,414	801	6,644	2,467	351	12	238
5	O & M CUSTOMER ACCTS	EE56	42,120	37,850	227	2,655	1,059	110	2	65
6	O & M CUST SERV & INFO	EE60	25,750	25,492	258	0	0	0	0	0
7	O & M SALES	EE65	2,843	1,468	79	221	792	207	11	0
8	O & M ADMIN & GENERAL	EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135
9	DEMAND COMPONENT	EE79D	44,058	22,754	1,217	3,433	12,267	3,217	167	0
10	CUSTOMER COMPONENT	EE79C	85,197	67,692	954	8,660	2,807	382	15	135
11	O & M ADJUSTMENTS	EE99	4,644	3,839	38	636	219	(27)	(1)	(2)
12	DEMAND COMPONENT	EE99D	27	47	2	6	25	(54)	(3)	0
13	CUSTOMER COMPONENT	EE99C	4,617	3,792	36	630	194	27	2	(2)
14	TOTAL OPER & MAINT EXPENSES	EE00	339,555	243,399	5,334	27,209	37,341	9,622	484	436
15	DEMAND COMPONENT	EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0
16	CUSTOMER COMPONENT	EE00C	231,088	187,708	2,355	18,810	7,319	1,077	42	436
17	DEPRECIATION & AMORTIZATION	ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182	329
18	DEMAND COMPONENT	ED00AD	44,368	22,984	1,231	3,467	12,391	3,133	163	0
19	CUSTOMER COMPONENT	ED00AC	67,456	50,543	871	6,677	3,133	518	19	329
20	TAXES OTHER THAN INCOME & GR	TOTI	18,654	12,562	332	1,662	2,512	611	31	26
21	DEMAND COMPONENT	TOTID	7,971	4,205	216	614	2,164	568	29	1
22	CUSTOMER COMPONENT	TOTIC	10,683	8,357	116	1,048	348	43	2	25
23	OTHER OPERATING REVS - CR	ROOT	32,379	20,849	614	2,897	4,841	1,187	60	46
24	DEMAND COMPONENT	ROOTD	15,334	7,919	424	1,195	4,270	1,119	58	0
25	CUSTOMER COMPONENT	ROOTC	17,045	12,930	190	1,702	571	68	2	46
TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX										
26	DEMAND COMPONENT	TXDT	437,654	308,639	7,154	36,118	50,536	12,697	637	745
27	CUSTOMER COMPONENT	TXDTD	145,472	74,961	4,002	11,285	40,307	11,127	576	1
28	CUSTOMER COMPONENT	TXDTC	292,182	233,678	3,152	24,833	10,229	1,570	61	744
29	TOTAL RATE BASE	RBX	2,022,963	1,321,699	38,737	179,448	298,479	75,648	3,836	3,072
30	DEMAND COMPONENT	RBXD	953,416	491,611	26,317	74,165	265,053	71,447	3,698	0
31	CUSTOMER COMPONENT	RBXC	1,069,547	830,088	12,420	105,283	33,426	4,201	138	3,072

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS
 \$1,000

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,466	8,427	8
3	DEMAND COMPONENT	EE30D	0	0	10	0	1,108	264	0
4	CUSTOMER COMPONENT	EE30C	64	23	4	14	358	8,163	8
5	O & M CUSTOMER ACCTS	EE56	0	0	1	0	89	63	0
6	O & M CUST SERV & INFO	EE60	0	0	0	0	0	0	0
7	O & M SALES	EE65	0	0	4	0	49	11	0
8	O & M ADMIN & GENERAL	EE79	35	13	70	8	1,119	4,306	4
9	DEMAND COMPONENT	EE79D	0	0	65	0	766	172	0
10	CUSTOMER COMPONENT	EE79C	35	13	5	8	353	4,134	4
11	O & M ADJUSTMENTS	EE99	(1)	0	(1)	0	8	(66)	0
12	DEMAND COMPONENT	EE99D	0	0	(1)	0	1	1	0
13	CUSTOMER COMPONENT	EE99C	(1)	0	0	0	7	(67)	0
14	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,731	12,741	12
15	DEMAND COMPONENT	EE00D	0	0	74	0	1,875	437	0
16	CUSTOMER COMPONENT	EE00C	98	36	14	22	856	12,304	12
17	DEPRECIATION & AMORTIZATION	ED00A	87	32	58	20	1,217	4,941	10
18	DEMAND COMPONENT	ED00AD	0	0	52	0	775	174	0
19	CUSTOMER COMPONENT	ED00AC	87	32	6	20	442	4,767	10
20	TAXES OTHER THAN INCOME & GR	TOTI	8	3	12	0	181	718	1
21	DEMAND COMPONENT	TOTID	0	0	12	0	135	30	0
22	CUSTOMER COMPONENT	TOTIC	8	3	0	0	46	688	1
23	OTHER OPERATING REVS - CR	ROOT	12	4	24	3	347	1,494	1
24	DEMAND COMPONENT	ROOTD	0	0	23	0	266	60	0
25	CUSTOMER COMPONENT	ROOTC	12	4	1	3	81	1,434	1
	TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX								
26	RETURN INCOME & GR REC TAX	TXDT	181	67	134	39	3,782	16,906	22
27	DEMAND COMPONENT	TXDTD	0	0	115	0	2,519	581	0
28	CUSTOMER COMPONENT	TXDTC	181	67	19	39	1,263	16,325	22
29	TOTAL RATE BASE	RBX	820	294	821	190	21,654	78,174	94
30	DEMAND COMPONENT	RBXD	0	0	765	0	16,547	3,814	0
31	CUSTOMER COMPONENT	RBXC	820	294	56	190	5,107	74,360	94

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
REVENUE REQUIREMENTS EXCLUDING									
1	TXDT	437,654	308,639	7,154	36,118	50,536	12,697	637	745
2	TXDTD	145,472	74,961	4,002	11,285	40,307	11,127	576	1
3	TXDTC	292,182	233,678	3,152	24,833	10,229	1,570	61	744
4	RTRA	6.11%	3.63%	-4.31%	13.08%	13.14%	13.83%	19.08%	20.74%
5	RTNA1	123,603	47,977	(1,669)	23,472	39,220	10,462	732	637
6	RTNAD	58,254	17,845	(1,134)	9,701	34,828	9,881	706	0
7	RTNAC	65,349	30,132	(535)	13,771	4,392	581	26	637
8	TSF1	41,925	4,607	(1,991)	12,427	20,776	5,675	429	342
9	TSF1D	31,409	2,043	(1,329)	5,190	18,902	5,475	420	(5)
10	TSF1C	10,516	2,564	(662)	7,237	1,874	200	9	347
11	SUB31	603,182	361,223	3,494	72,017	110,532	28,834	1,798	1,724
12	SUB31D	235,135	94,849	1,539	26,176	94,037	26,483	1,702	(4)
13	SUB31C	368,047	266,374	1,955	45,841	16,495	2,351	96	1,728
14	ANN	1,724	2,357	(18)	(92)	386	(298)	74	(51)
15	ANN1D	640	619	(8)	(33)	328	(274)	70	0
16	ANN1C	1,086	1,738	(10)	(59)	58	(24)	4	(51)
17	R11	8,923	5,825	46	1,182	1,137	417	21	165
18	R111D	3,391	1,530	20	430	967	383	20	0
19	R111C	5,532	4,295	26	752	170	34	1	165
20	RRBA	592,553	353,041	3,466	70,927	109,009	28,715	1,703	1,610
21	RRBAD	246,312	92,700	1,527	25,779	92,742	26,374	1,612	(4)
22	RRBAC	346,241	260,341	1,939	45,148	16,267	2,341	91	1,614
23	GRTA1	37,820	22,648	219	4,515	6,930	1,807	113	108
24	GRTA1D	15,697	5,947	96	1,641	5,896	1,660	107	0
25	GRTA1C	22,123	16,701	123	2,874	1,034	147	6	108
26	RRA1	630,373	375,689	3,685	75,442	115,939	30,522	1,816	1,718
27	RRA1D	262,009	98,647	1,623	27,420	98,638	28,034	1,719	(4)
28	RRA1C	368,364	277,042	2,062	48,022	17,301	2,488	97	1,722

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
REVENUE REQUIREMENTS EXCLUDING									
1	RETURN INCOME & GR REC TAX	TXDT	181	67	134	39	3,782	16,906	22
2	DEMAND COMPONENT	TXDTD	0	0	115	0	2,519	581	0
3	CUSTOMER COMPONENT	TXDTC	181	67	19	39	1,263	16,325	22
4	RATE OF RETURN-PERCENT	RTRA	41.46%	17.69%	13.89%	157.89%	9.20%	-0.03%	6.38%
5	RETURN ON RATE BASE	RTNA1	340	52	114	300	1,992	(23)	6
6	DEMAND COMPONENT	RTNAD	0	0	106	0	1,522	(1)	0
7	CUSTOMER COMPONENT	RTNAC	340	52	8	300	470	(22)	6
8	INCOME TAXES	TSF1	209	26	67	201	899	(1,737)	3
9	DEMAND COMPONENT	TSF1D	(2)	0	63	(2)	721	(61)	0
10	CUSTOMER COMPONENT	TSF1C	211	26	4	203	178	(1,676)	3
11	SUBTOTAL OF ABOVE	SUB31	730	145	315	540	6,673	15,146	31
12	DEMAND COMPONENT	SUB31D	(2)	0	284	(2)	4,762	519	0
13	CUSTOMER COMPONENT	SUB31C	732	145	31	542	1,911	14,627	31
14	ANNUALIZATION REVENUES	ANN	12	16	3	36	(61)	(625)	(13)
15	DEMAND COMPONENT	ANN1D	0	0	3	0	(44)	(21)	0
16	CUSTOMER COMPONENT	ANN1C	12	16	0	36	(17)	(604)	(13)
17	LATE PAY CHARGES	R11	26	0	0	0	54	49	1
18	DEMAND COMPONENT	R111D	0	0	0	0	39	2	0
19	CUSTOMER COMPONENT	R111C	26	0	0	0	15	47	1
20	REVENUE REQTS BEFORE GRT	RRBA	692	129	312	504	6,680	15,722	43
21	DEMAND COMPONENT	RRBAD	(2)	0	281	(2)	4,767	538	0
22	CUSTOMER COMPONENT	RRBAC	694	129	31	506	1,913	15,184	43
23	GROSS RECEIPTS TAX	GRTA1	46	9	20	34	419	950	2
24	DEMAND COMPONENT	GRTA1D	0	0	18	0	299	33	0
25	CUSTOMER COMPONENT	GRTA1C	46	9	2	34	120	917	2
26	TOTAL REVENUE REQUIREMENTS	RRA1	738	138	332	538	7,099	16,672	45
27	DEMAND COMPONENT	RRA1D	(2)	0	299	(2)	5,066	571	0
28	CUSTOMER COMPONENT	RRA1C	740	138	33	540	2,033	16,101	45

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.		Pa Jurisdict Output Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
1	AT ACTUAL % RATE OF RETURN	RTRA	6.11%	3.63%	-4.31%	13.08%	13.14%	13.83%	19.08%	20.74%
2	RETURN ON RATE BASE	RTNA1	123,603	47,977	(1,669)	23,472	39,220	10,462	732	637
3	DEMAND COMPONENT	RTNAD	58,254	17,845	(1,134)	9,701	34,828	9,881	706	0
4	CUSTOMER COMPONENT	RTNAC	65,349	30,132	(535)	13,771	4,392	581	26	637
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
6	DEMAND COMPONENT	TATD	(27,728)	(14,527)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT	TATC	(33,552)	(25,699)	(415)	(3,256)	(1,269)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT	TAFID	(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT	TAFIC	(389)	(70)	12	(93)	(184)	(43)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)	TFTI1	61,621	7,633	(2,812)	17,903	30,006	8,171	614	492
12	DEMAND COMPONENT	TFTI1D	45,391	3,270	(1,874)	7,481	27,067	7,824	598	(3)
13	CUSTOMER COMPONENT	TFTI1C	16,230	4,363	(938)	10,422	2,939	347	16	495
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)	TFIT1	32,451	3,992	(1,491)	9,466	15,800	4,315	325	260
15	DEMAND COMPONENT	TFIT1D	24,100	1,713	(998)	3,947	14,402	4,171	319	(4)
16	CUSTOMER COMPONENT	TFIT1C	8,350	2,279	(493)	5,519	1,399	144	6	264
17	ADJ TO PA TAXABLE INCOME	TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
18	DEMAND COMPONENT	TASID	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
19	CUSTOMER COMPONENT	TASIC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
20	PA INCOME TAX ADJUSTMENT	TSTA	(114)	(74)	(2)	(10)	(17)	(4)	0	0
21	DEMAND COMPONENT	TSTAD	(53)	(27)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT	TSTAC	(61)	(47)	(1)	(6)	(3)	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)	TSTI1	86,399	6,204	(4,494)	26,776	44,975	12,292	935	741
24	DEMAND COMPONENT	TSTI1D	66,336	3,213	(2,977)	11,239	40,671	11,784	911	(5)
25	CUSTOMER COMPONENT	TSTI1C	20,063	2,991	(1,517)	15,537	4,305	508	24	746
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)	TSIT1	9,475	615	(501)	2,962	4,975	1,360	104	82
27	DEMAND COMPONENT	TSIT1D	7,309	330	(331)	1,243	4,500	1,304	101	(1)
28	CUSTOMER COMPONENT	TSIT1C	2,166	285	(169)	1,718	475	56	3	83

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
1	AT ACTUAL % RATE OF RETURN	RTRA	41.46%	17.69%	13.89%	157.89%	9.20%	-0.03%	6.38%
2	RETURN ON RATE BASE	RTNA1	340	52	114	300	1,992	(23)	6
3	DEMAND COMPONENT	RTNAD	0	0	106	0	1,522	(1)	0
4	CUSTOMER COMPONENT	RTNAC	340	52	8	300	470	(22)	6
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
6	DEMAND COMPONENT	TATD	0	0	(17)	0	(474)	(108)	0
7	CUSTOMER COMPONENT	TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(3)	0	0	(3)	(16)	17	0
9	DEMAND COMPONENT	TAFID	(1)	0	0	(1)	(8)	10	0
10	CUSTOMER COMPONENT	TAFIC	(2)	0	0	(2)	(8)	7	0
SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)	TFTI1	300	38	94	288	1,306	(2,415)	3
12	DEMAND COMPONENT	TFTI1D	(1)	0	89	(1)	1,040	(99)	0
13	CUSTOMER COMPONENT	TFTI1C	301	38	5	289	266	(2,316)	3
FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)	TFIT1	159	20	51	152	687	(1,283)	2
15	DEMAND COMPONENT	TFIT1D	(2)	0	48	(2)	552	(43)	0
16	CUSTOMER COMPONENT	TFIT1C	160	20	3	154	135	(1,240)	2
17	ADJ TO PA TAXABLE INCOME	TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
18	DEMAND COMPONENT	TASID	0	0	(2)	0	(69)	(9)	0
19	CUSTOMER COMPONENT	TASIC	(4)	(1)	0	(1)	(22)	(324)	0
20	PA INCOME TAX ADJUSTMENT	TSTA	0	0	0	0	(1)	(4)	0
21	DEMAND COMPONENT	TSTAD	0	0	0	0	(1)	0	0
22	CUSTOMER COMPONENT	TSTAC	0	0	0	0	0	(4)	0
SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)	TSTI1	458	57	143	442	1,917	(4,052)	5
24	DEMAND COMPONENT	TSTI1D	(2)	0	135	(2)	1,530	(161)	0
25	CUSTOMER COMPONENT	TSTI1C	459	57	8	444	387	(3,891)	5
PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)	TSIT1	51	6	16	49	212	(454)	1
27	DEMAND COMPONENT	TSIT1D	0	0	15	0	169	(18)	0
28	CUSTOMER COMPONENT	TSIT1C	51	6	1	49	43	(436)	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT LEVELS
 \$1.000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
REVENUE REQUIREMENTS EXCLUDING											
1	RETURN INCOME & GR REC TAX		TXDT	437,654	308,639	7,154	36,118	50,536	12,697	637	745
2	DEMAND COMPONENT		TXDTD	145,472	74,961	4,002	11,285	40,307	11,127	576	1
3	CUSTOMER COMPONENT		TXDTC	292,182	233,678	3,152	24,833	10,229	1,570	61	744
4	RATE OF RETURN-PERCENT		RTRB	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%
5	RETURN ON RATE BASE		RTNB2	123,602	80,755	2,367	10,964	18,237	4,622	234	188
6	DEMAND COMPONENT		RTNBD	58,253	30,037	1,608	4,531	16,195	4,365	226	0
7	CUSTOMER COMPONENT		RTNBC	65,349	50,718	759	6,433	2,042	257	8	188
8	INCOME TAXES		TSF2	41,924	27,853	871	3,557	5,892	1,533	76	23
9	DEMAND COMPONENT		TSF2D	20,633	10,689	615	1,524	5,686	1,563	80	(5)
10	CUSTOMER COMPONENT		TSF2C	21,291	17,164	256	2,033	206	(3C)	(4)	28
11	SUBTOTAL OF ABOVE		SUB32	603,180	417,247	10,392	50,639	74,665	18,852	947	956
12	DEMAND COMPONENT		SUB32D	224,358	115,687	6,225	17,340	62,188	17,055	882	(4)
13	CUSTOMER COMPONENT		SUB32C	378,822	301,560	4,167	33,299	12,477	1,797	65	960
14	ANNUALIZATION REVENUES		ANN	1,724	2,357	(18)	(92)	386	(298)	74	(51)
15	DEMAND COMPONENT		ANN1D	664	654	(11)	(32)	321	(270)	69	0
16	CUSTOMER COMPONENT		ANN1C	1,062	1,703	(7)	(60)	65	(28)	5	(51)
17	LATE PAY CHARGES		R11	8,923	5,825	46	1,182	1,137	417	21	165
18	DEMAND COMPONENT		R111D	3,431	1,615	28	405	947	377	20	(1)
19	CUSTOMER COMPONENT		R111C	5,492	4,210	18	777	190	40	1	166
20	REVENUE REQTS BEFORE GRT		RRBB	592,534	409,065	10,364	49,549	73,142	18,733	852	842
21	DEMAND COMPONENT		RRBBD	220,265	113,418	6,208	16,967	60,920	16,948	793	(3)
22	CUSTOMER COMPONENT		RRBBC	372,269	295,647	4,156	32,582	12,222	1,785	59	845
23	GROSS RECEIPTS TAX		GRTA2	37,818	26,161	651	3,175	4,681	1,182	59	60
24	DEMAND COMPONENT		GRTA2D	14,066	7,253	390	1,087	3,899	1,069	55	0
25	CUSTOMER COMPONENT		GRTA2C	23,752	18,908	261	2,088	782	113	4	60
26	TOTAL REVENUE REQUIREMENTS		RRA2	630,352	435,226	11,015	52,724	77,823	19,915	911	902
27	DEMAND COMPONENT		RRA2D	234,331	120,671	6,598	18,054	64,819	18,017	848	(3)
28	CUSTOMER COMPONENT		RRA2C	396,021	314,555	4,417	34,670	13,004	1,898	63	905

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT LEVELS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SIJAL	L5-S
REVENUE REQUIREMENTS EXCLUDING										
1	RETURN INCOME & GR REC TAX		TXDT	181	67	134	39	3,782	16,906	22
2	DEMAND COMPONENT		TXDTD	0	0	115	0	2,519	581	0
3	CUSTOMER COMPONENT		TXDTC	181	67	19	39	1,263	16,325	22
4	RATE OF RETURN-PERCENT		RTRB	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%
5	RETURN ON RATE BASE		RTNB2	50	18	50	12	1,323	4,776	6
6	DEMAND COMPONENT		RTNBD	0	0	47	0	1,011	233	0
7	CUSTOMER COMPONENT		RTNBC	50	18	3	12	312	4,543	6
8	INCOME TAXES		TSF2	3	3	21	(3)	425	1,667	3
9	DEMAND COMPONENT		TSF2D	(2)	0	21	(2)	359	105	0
10	CUSTOMER COMPONENT		TSF2C	5	3	0	(1)	66	1,562	3
11	SUBTOTAL OF ABOVE		SUB32	234	88	205	48	5,530	23,349	31
12	DEMAND COMPONENT		SUB32D	(2)	0	183	(2)	3,889	919	0
13	CUSTOMER COMPONENT		SUB32C	236	88	22	50	1,641	22,430	31
14	ANNUALIZATION REVENUES		ANN	12	16	3	36	(61)	(625)	(13)
15	DEMAND COMPONENT		ANN1D	0	0	3	(2)	(43)	(25)	0
16	CUSTOMER COMPONENT		ANN1C	12	16	0	38	(18)	(600)	(13)
17	LATE PAY CHARGES		R11	26	0	0	0	54	49	1
18	DEMAND COMPONENT		R111D	0	0	0	0	38	2	0
19	CUSTOMER COMPONENT		R111C	26	0	0	0	16	47	1
20	REVENUE REQTS BEFORE GRT		RRBB	196	72	202	12	5,537	23,925	43
21	DEMAND COMPONENT		RRBBD	(2)	0	180	0	3,894	942	0
22	CUSTOMER COMPONENT		RRBBC	198	72	22	12	1,643	22,983	43
23	GROSS RECEIPTS TAX		GRTA2	15	6	12	3	347	1,464	2
24	DEMAND COMPONENT		GRTA2D	0	0	11	0	244	58	0
25	CUSTOMER COMPONENT		GRTA2C	15	6	1	3	103	1,406	2
26	TOTAL REVENUE REQUIREMENTS		RRA2	211	78	214	15	5,884	25,389	45
27	DEMAND COMPONENT		RRA2D	(2)	0	191	0	4,138	1,000	0
28	CUSTOMER COMPONENT		RRA2C	213	78	23	15	1,746	24,389	45

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT SYSTEM % RATE OF RETURN		RTRB	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%
2	RETURN ON RATE BASE		RTNB2	123,602	80,755	2,367	10,964	18,237	4,622	234	188
3	DEMAND COMPONENT		RTNBD	58,253	30,037	1,608	4,531	16,195	4,365	226	0
4	CUSTOMER COMPONENT		RTNBC	65,349	50,718	759	6,433	2,042	257	8	188
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
6	DEMAND COMPONENT		TATD	(27,728)	(14,527)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT		TATC	(33,552)	(25,699)	(415)	(3,256)	(1,269)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT		TAFID	(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT		TAFIC	(389)	(70)	12	(93)	(184)	(43)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI2	61,611	40,411	1,224	5,395	9,023	2,331	116	43
12	DEMAND COMPONENT		TFTI2D	30,190	15,462	868	2,311	8,434	2,308	118	(3)
13	CUSTOMER COMPONENT		TFTI2C	31,421	24,949	356	3,084	589	23	(2)	46
	FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)		TFIT2	32,445	21,642	682	2,731	4,502	1,170	56	18
15	DEMAND COMPONENT		TFIT2D	15,915	8,278	478	1,163	4,368	1,201	61	(4)
16	CUSTOMER COMPONENT		TFIT2C	16,530	13,364	204	1,568	133	(31)	(4)	22
17	ADJ TO PA TAXABLE INCOME		TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
18	DEMAND COMPONENT		TASID	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
19	CUSTOMER COMPONENT		TASIC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
20	PA INCOME TAX ADJUSTMENT		TSTA	(114)	(74)	(2)	(10)	(17)	(4)	0	0
21	DEMAND COMPONENT		TSTAD	(53)	(27)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT		TSTAC	(61)	(47)	(1)	(6)	(3)	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI2	86,382	56,632	1,715	7,533	12,694	3,307	168	50
24	DEMAND COMPONENT		TSTI2D	42,949	21,970	1,241	3,285	12,004	3,298	173	(5)
25	CUSTOMER COMPONENT		TSTI2C	43,433	34,662	474	4,248	689	9	(4)	55
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT2	9,473	6,211	188	826	1,392	363	19	6
27	DEMAND COMPONENT		TSIT2D	4,714	2,411	137	361	1,318	362	19	(1)
28	CUSTOMER COMPONENT		TSIT2C	4,760	3,800	52	465	73	1	0	6

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
1	AT SYSTEM % RATE OF RETURN			RTRB	6.11%	6.11%	6.11%	6.11%	6.11%	6.11%	
2	RETURN ON RATE BASE			RTNB2	50	18	50	12	1,323	4,776	6
3	DEMAND COMPONENT			RTNBD	0	0	47	0	1,011	233	0
4	CUSTOMER COMPONENT			RTNBC	50	18	3	12	312	4,543	6
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
6	DEMAND COMPONENT			TATD	0	0	(17)	0	(474)	(108)	0
7	CUSTOMER COMPONENT			TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	(3)	0	0	(3)	(16)	17	0
9	DEMAND COMPONENT			TAFID	(1)	0	0	(1)	(8)	10	0
10	CUSTOMER COMPONENT			TAFIC	(2)	0	0	(2)	(8)	7	0
SUMMARY FOR FEDERAL INCOME TAX CALCULATION											
11	(2)+(5)+(8)			TFTI2	10	4	30	0	637	2,384	3
12	DEMAND COMPONENT			TFTI2D	(1)	0	30	(1)	529	135	0
13	CUSTOMER COMPONENT			TFTI2C	11	4	0	1	108	2,249	3
FEDERAL INCOME TAX											
14	.35 / .65 X (11)+(8)			TFIT2	2	2	16	(3)	327	1,301	2
15	DEMAND COMPONENT			TFIT2D	(2)	0	16	(2)	277	83	0
16	CUSTOMER COMPONENT			TFIT2C	4	2	0	(1)	50	1,218	2
17	ADJ TO PA TAXABLE INCOME			TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
18	DEMAND COMPONENT			TASID	0	0	(2)	0	(69)	(9)	0
19	CUSTOMER COMPONENT			TASIC	(4)	(1)	0	(1)	(22)	(324)	0
20	PA INCOME TAX ADJUSTMENT			TSTA	0	0	0	0	(1)	(4)	0
21	DEMAND COMPONENT			TSTAD	0	0	0	0	(1)	0	0
22	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	(4)	0
SUMMARY FOR PA INCOME TAX CALCULATION											
23	(2)+(5)+(14)+(17)+(20)			TSTI2	11	5	44	(1)	888	3,331	5
24	DEMAND COMPONENT			TSTI2D	(2)	0	44	(2)	744	199	0
25	CUSTOMER COMPONENT			TSTI2C	13	5	0	1	144	3,132	5
PA INCOME TAX											
26	.0999 / .9001 X (23)+(20)			TSIT2	1	1	5	0	98	366	1
27	DEMAND COMPONENT			TSIT2D	0	0	5	0	82	22	0
28	CUSTOMER COMPONENT			TSIT2C	1	1	0	0	16	344	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING										
1	RETURN INCOME & GR REC TAX		TXDT	438,545	309,403	7,160	36,166	50,585	12,707	637	746
2	DEMAND COMPONENT		TXDTD	145,576	75,015	4,005	11,293	40,336	11,135	576	1
3	CUSTOMER COMPONENT		TXDTC	292,969	234,388	3,155	24,873	10,249	1,572	61	745
4	RATE OF RETURN-PERCENT		RTRC	8.36%	6.82%	-2.98%	13.32%	13.24%	13.54%	17.54%	18.29%
5	RETURN ON RATE BASE		RTNC1	169,116	90,156	(1,154)	23,903	39,519	10,243	673	562
6	DEMAND COMPONENT		RTNCD	89,999	33,528	(784)	9,879	35,093	9,674	649	0
7	CUSTOMER COMPONENT		RTNCC	79,117	56,628	(370)	14,024	4,426	569	24	562
8	INCOME TAXES		TSF1	74,198	34,519	(1,627)	12,734	20,987	5,518	386	288
9	DEMAND COMPONENT		TSF1D	43,143	13,164	(1,082)	5,317	19,089	5,327	379	(5)
10	CUSTOMER COMPONENT		TSF1C	31,055	21,355	(545)	7,417	1,898	191	7	293
11	SUBTOTAL OF ABOVE		SUB33	681,861	434,078	4,379	72,803	111,091	28,468	1,696	1,596
12	DEMAND COMPONENT		SUB33D	278,718	121,707	2,139	26,489	94,518	26,136	1,604	(4)
13	CUSTOMER COMPONENT		SUB33C	403,141	312,371	2,240	46,314	16,573	2,332	92	1,600
14	ANNUALIZATION REVENUES		ANNP	1,726	2,357	(18)	(92)	386	(298)	74	(51)
15	DEMAND COMPONENT		ANNPD	679	661	(9)	(33)	328	(274)	70	0
16	CUSTOMER COMPONENT		ANNPC	1,047	1,696	(9)	(59)	58	(24)	4	(51)
17	LATE PAY CHARGES		R11P	8,923	5,825	46	1,182	1,137	417	21	165
18	DEMAND COMPONENT		R111D	3,496	1,633	22	430	967	383	20	0
19	CUSTOMER COMPONENT		R111C	5,427	4,192	24	752	170	34	1	165
20	REVENUE REQTS BEFORE GRT		RRBC	671,212	425,896	4,351	71,713	109,568	28,349	1,601	1,482
21	DEMAND COMPONENT		RRBCD	274,545	119,413	2,126	26,092	93,223	26,027	1,514	(4)
22	CUSTOMER COMPONENT		RRBCC	396,667	306,483	2,225	45,621	16,345	2,322	87	1,486
23	GROSS RECEIPTS TAX		GRTA3	42,751	27,216	274	4,565	6,965	1,785	107	100
24	DEMAND COMPONENT		GRTA3D	17,477	7,631	134	1,661	5,926	1,639	101	0
25	CUSTOMER COMPONENT		GRTA3C	25,274	19,585	140	2,904	1,039	146	6	100
26	TOTAL REVENUE REQUIREMENTS		RRA3	713,963	453,112	4,625	76,278	116,533	30,134	1,708	1,582
27	DEMAND COMPONENT		RRA3D	292,022	127,044	2,260	27,753	99,149	27,666	1,615	(4)
28	CUSTOMER COMPONENT		RRA3C	421,941	326,068	2,365	48,525	17,384	2,468	93	1,586

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING									
1	RETURN INCOME & GR REC TAX		TXDT	181	67	134	39	3,786	16,914	22
2	DEMAND COMPONENT		TXDTD	0	0	115	0	2,521	581	0
3	CUSTOMER COMPONENT		TXDTC	181	67	19	39	1,265	16,333	22
4	RATE OF RETURN-PERCENT		RTRC	33.05%	16.67%	13.76%	159.47%	10.57%	2.79%	8.51%
5	RETURN ON RATE BASE		RTNC1	271	49	113	303	2,289	2,181	8
6	DEMAND COMPONENT		RTNCD	0	0	105	0	1,749	106	0
7	CUSTOMER COMPONENT		RTNCC	271	49	8	303	540	2,075	8
8	INCOME TAXES		TSF1	160	25	66	203	1,110	(175)	4
9	DEMAND COMPONENT		TSF1D	(2)	0	62	(2)	882	14	0
10	CUSTOMER COMPONENT		TSF1C	162	25	4	205	228	(189)	4
11	SUBTOTAL OF ABOVE		SUB33	612	141	313	545	7,185	18,920	34
12	DEMAND COMPONENT		SUB33D	(2)	0	282	(2)	5,152	701	0
13	CUSTOMER COMPONENT		SUB33C	614	141	31	547	2,033	18,219	34
14	ANNUALIZATION REVENUES		ANNP	12	16	3	36	(61)	(625)	(13)
15	DEMAND COMPONENT		ANNPD	0	0	3	0	(44)	(23)	0
16	CUSTOMER COMPONENT		ANNPC	12	16	0	36	(17)	(602)	(13)
17	LATE PAY CHARGES		R11P	26	0	0	0	54	49	1
18	DEMAND COMPONENT		R111D	0	0	0	0	39	2	0
19	CUSTOMER COMPONENT		R111C	26	0	0	0	15	47	1
20	REVENUE REQTS BEFORE GRT		RRBC	574	125	310	509	7,192	19,496	46
21	DEMAND COMPONENT		RRBCD	(2)	0	279	(2)	5,157	722	0
22	CUSTOMER COMPONENT		RRBCC	576	125	31	511	2,035	18,774	46
23	GROSS RECEIPTS TAX		GRTA3	38	9	20	34	450	1,186	2
24	DEMAND COMPONENT		GRTA3D	0	0	18	0	323	44	0
25	CUSTOMER COMPONENT		GRTA3C	38	9	2	34	127	1,142	2
26	TOTAL REVENUE REQUIREMENTS		RRA3	612	134	330	543	7,642	20,682	48
27	DEMAND COMPONENT		RRA3D	(2)	0	297	(2)	5,480	766	0
28	CUSTOMER COMPONENT		RRA3C	614	134	33	545	2,162	19,916	48

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT ACTUAL % RATE OF RETURN		RTRC	8.36%	6.82%	-2.98%	13.32%	13.24%	13.54%	17.54%	18.29%
2	RETURN ON RATE BASE		RTNC1	169,116	90,156	(1,154)	23,903	39,519	10,243	673	582
3	DEMAND COMPONENT		RTNCD	89,999	33,528	(784)	9,879	35,093	9,674	649	0
4	CUSTOMER COMPONENT		RTNCC	79,117	56,628	(370)	14,024	4,426	569	24	562
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
6	DEMAND COMPONENT		TATD	(27,728)	(14,527)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT		TATC	(33,552)	(25,699)	(415)	(3,256)	(1,269)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT		TAFID	(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT		TAFIC	(389)	(70)	12	(93)	(184)	(43)	(3)	(3)
11	SUMMARY FOR FEDERAL INCOME										
12	TAX CALCULATION										
13	(2)+(5)+(8)		TFTI3	107,125	49,812	(2,297)	18,334	30,305	7,952	555	417
14	DEMAND COMPONENT		TFTI3D	61,936	18,953	(1,524)	7,659	27,332	7,617	541	(3)
15	CUSTOMER COMPONENT		TFTI3C	45,189	30,859	(773)	10,675	2,973	335	14	420
16	FEDERAL INCOME TAX										
17	.35 / .65 X (11)+(8)		TFIT3	56,953	26,704	(1,214)	9,698	15,961	4,197	293	220
18	DEMAND COMPONENT		TFIT3D	33,009	10,157	(810)	4,043	14,544	4,059	288	(4)
19	CUSTOMER COMPONENT		TFIT3C	23,944	16,546	(404)	5,655	1,417	137	5	223
20	ADJ TO PA TAXABLE INCOME		TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
21	DEMAND COMPONENT		TASID	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
22	CUSTOMER COMPONENT		TASIC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
23	PA INCOME TAX ADJUSTMENT		TSTA	(114)	(74)	(2)	(10)	(17)	(4)	0	0
24	DEMAND COMPONENT		TSTAD	(53)	(27)	(1)	(4)	(14)	(4)	0	0
25	CUSTOMER COMPONENT		TSTAC	(61)	(47)	(1)	(6)	(3)	0	0	0
26	SUMMARY FOR PA INCOME										
27	TAX CALCULATION										
28	(2)+(5)+(14)+(17)+(20)		TSTI3	156,400	71,095	(3,702)	27,439	45,435	11,955	844	626
29	DEMAND COMPONENT		TSTI3D	91,786	27,340	(2,439)	11,513	41,078	11,465	823	(5)
30	CUSTOMER COMPONENT		TSTI3C	64,614	43,754	(1,263)	15,926	4,357	489	21	630
31	PA INCOME TAX										
32	.0999 / .9001 X (23)+(20)		TSIT3	17,244	7,817	(413)	3,035	5,026	1,323	94	69
33	DEMAND COMPONENT		TSIT3D	10,134	3,007	(272)	1,274	4,545	1,268	91	(1)
34	CUSTOMER COMPONENT		TSIT3C	7,110	4,809	(141)	1,762	481	54	2	70

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT ACTUAL % RATE OF RETURN		RTRC	33.05%	16.67%	13.76%	159.47%	10.57%	2.79%	8.51%
2	RETURN ON RATE BASE		RTNC1	271	49	113	303	2,289	2,181	8
3	DEMAND COMPONENT		RTNCD	0	0	105	0	1,749	106	0
4	CUSTOMER COMPONENT		RTNCC	271	49	8	303	540	2,075	8
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
6	DEMAND COMPONENT		TATD	0	0	(17)	0	(474)	(108)	0
7	CUSTOMER COMPONENT		TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	(3)	0	0	(3)	(16)	17	0
9	DEMAND COMPONENT		TAFID	(1)	0	0	(1)	(8)	10	0
10	CUSTOMER COMPONENT		TAFIC	(2)	0	0	(2)	(8)	7	0
11	SUMMARY FOR FEDERAL INCOME									
12	TAX CALCULATION									
13	(2)+(5)+(8)		TFTI3	231	35	93	291	1,603	(211)	5
14	DEMAND COMPONENT		TFTI3D	(1)	0	88	(1)	1,267	8	0
15	CUSTOMER COMPONENT		TFTI3C	232	35	5	292	336	(219)	5
16	FEDERAL INCOME TAX									
17	.35 / .65 X (11)+(8)		TFIT3	121	19	50	154	847	(97)	3
18	DEMAND COMPONENT		TFIT3D	(2)	0	47	(2)	674	14	0
19	CUSTOMER COMPONENT		TFIT3C	123	19	3	155	173	(111)	3
20	ADJ TO PA TAXABLE INCOME		TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
21	DEMAND COMPONENT		TASID	0	0	(2)	0	(69)	(9)	0
22	CUSTOMER COMPONENT		TASIC	(4)	(1)	0	(1)	(22)	(324)	0
23	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	(1)	(4)	0
24	DEMAND COMPONENT		TSTAD	0	0	0	0	(1)	0	0
25	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	(4)	0
26	SUMMARY FOR PA INCOME									
27	TAX CALCULATION									
28	(2)+(5)+(14)+(17)+(20)		TSTI3	351	53	141	447	2,374	(662)	8
29	DEMAND COMPONENT		TSTI3D	(2)	0	133	(2)	1,879	3	0
30	CUSTOMER COMPONENT		TSTI3C	353	53	8	448	495	(665)	8
31	PA INCOME TAX									
32	.0999 / .9001 X (23)+(20)		TSIT3	39	6	16	50	262	(77)	1
33	DEMAND COMPONENT		TSIT3D	0	0	15	0	208	0	0
34	CUSTOMER COMPONENT		TSIT3C	39	6	1	50	55	(78)	1

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
REVENUE REQUIREMENTS EXCLUDING										
1	RETURN INCOME & GR REC TAX	TXDT	438,545	309,403	7,160	36,166	50,585	12,707	637	746
2	DEMAND COMPONENT	TXDTD	145,576	75,015	4,005	11,293	40,336	11,135	576	1
3	CUSTOMER COMPONENT	TXDTC	292,969	234,388	3,155	24,873	10,249	1,572	61	745
4	RATE OF RETURN-PERCENT	RTRD	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
5	RETURN ON RATE BASE	RTND2	169,108	110,482	3,238	15,002	24,952	6,324	321	257
6	DEMAND COMPONENT	RTNDD	79,705	41,099	2,200	6,200	22,158	5,973	309	0
7	CUSTOMER COMPONENT	RTNDC	89,403	69,383	1,038	8,802	2,794	351	12	257
8	INCOME TAXES	TSF2	74,195	48,935	1,488	6,421	10,655	2,741	136	72
9	DEMAND COMPONENT	TSF2D	35,846	18,534	1,035	2,708	9,915	2,704	138	(5)
10	CUSTOMER COMPONENT	TSF2C	38,349	30,401	453	3,713	740	37	(2)	77
11	SUBTOTAL OF ABOVE	SUB34	681,850	468,820	11,886	57,589	86,192	21,772	1,094	1,075
12	DEMAND COMPONENT	SUB34D	261,127	134,648	7,240	20,201	72,409	19,812	1,023	(4)
13	CUSTOMER COMPONENT	SUB34C	420,721	334,172	4,646	37,388	13,783	1,960	71	1,079
14	ANNUALIZATION REVENUES	ANNP	1,726	2,357	(18)	(92)	386	(298)	74	(51)
15	DEMAND COMPONENT	ANNPD	690	677	(11)	(32)	324	(271)	69	0
16	CUSTOMER COMPONENT	ANNPC	1,036	1,680	(7)	(60)	62	(27)	5	(51)
17	LATE PAY CHARGES	R11P	8,923	5,825	46	1,182	1,137	417	21	165
18	DEMAND COMPONENT	R111D	3,509	1,673	28	415	955	379	20	(1)
19	CUSTOMER COMPONENT	R111C	5,414	4,152	18	767	182	38	1	166
20	REVENUE REQTS BEFORE GRT	RRBD	671,201	460,638	11,858	56,499	84,669	21,653	999	961
21	DEMAND COMPONENT	RRBDD	256,930	132,298	7,223	19,818	71,130	19,704	934	(3)
22	CUSTOMER COMPONENT	RRBDC	414,271	328,340	4,635	36,681	13,539	1,949	65	964
23	GROSS RECEIPTS TAX	GRTA4	42,751	29,394	745	3,611	5,404	1,365	68	68
24	DEMAND COMPONENT	GRTA4D	16,373	8,442	454	1,267	4,540	1,242	64	0
25	CUSTOMER COMPONENT	GRTA4C	26,378	20,952	291	2,344	864	123	4	68
26	TOTAL REVENUE REQUIREMENTS	RRA4	713,952	490,032	12,603	60,110	90,073	23,018	1,067	1,029
27	DEMAND COMPONENT	RRA4D	273,303	140,740	7,677	21,085	75,670	20,946	998	(3)
28	CUSTOMER COMPONENT	RRA4C	440,649	349,292	4,926	39,025	14,403	2,072	69	1,032

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
REVENUE REQUIREMENTS EXCLUDING									
1	RETURN INCOME & GR REC TAX	TXDT	181	67	134	39	3,786	16,914	22
2	DEMAND COMPONENT	TXDTD	0	0	115	0	2,521	581	0
3	CUSTOMER COMPONENT	TXDTC	181	67	19	39	1,265	16,333	22
4	RATE OF RETURN-PERCENT	RTRD	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
5	RETURN ON RATE BASE	RTND2	69	25	69	16	1,810	6,535	8
6	DEMAND COMPONENT	RTNDD	0	0	64	0	1,383	319	0
7	CUSTOMER COMPONENT	RTNDC	69	25	5	16	427	6,216	8
8	INCOME TAXES	TSF2	17	8	34	0	770	2,914	4
9	DEMAND COMPONENT	TSF2D	(2)	0	33	(2)	622	166	0
10	CUSTOMER COMPONENT	TSF2C	19	8	1	2	148	2,748	4
11	SUBTOTAL OF ABOVE	SUB34	267	100	237	55	6,366	26,363	34
12	DEMAND COMPONENT	SUB34D	(2)	0	212	(2)	4,526	1,066	0
13	CUSTOMER COMPONENT	SUB34C	269	100	25	57	1,840	25,297	34
14	ANNUALIZATION REVENUES	ANNP	12	16	3	36	(61)	(625)	(13)
15	DEMAND COMPONENT	ANNPD	0	0	3	(1)	(43)	(25)	0
16	CUSTOMER COMPONENT	ANNPC	12	16	0	37	(18)	(600)	(13)
17	LATE PAY CHARGES	R11P	26	0	0	0	54	49	1
18	DEMAND COMPONENT	R111D	0	0	0	0	38	2	0
19	CUSTOMER COMPONENT	R111C	26	0	0	0	16	47	1
20	REVENUE REQTS BEFORE GRT	RRBD	229	84	234	19	6,373	26,939	46
21	DEMAND COMPONENT	RRBDD	(2)	0	209	(1)	4,531	1,089	0
22	CUSTOMER COMPONENT	RRBDC	231	84	25	20	1,842	25,850	46
23	GROSS RECEIPTS TAX	GRTA4	17	6	15	4	399	1,653	2
24	DEMAND COMPONENT	GRTA4D	0	0	13	0	284	67	0
25	CUSTOMER COMPONENT	GRTA4C	17	6	2	4	115	1,586	2
26	TOTAL REVENUE REQUIREMENTS	RRA4	246	90	249	23	6,772	28,592	48
27	DEMAND COMPONENT	RRA4D	(2)	0	222	(1)	4,815	1,156	0
28	CUSTOMER COMPONENT	RRA4C	248	90	27	24	1,957	27,436	48

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
1	AT SYSTEM % RATE OF RETURN	RTRD	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	
2	RETURN ON RATE BASE	RTND2	169,108	110,482	3,238	15,002	24,952	6,324	321	257
3	DEMAND COMPONENT	RTNDD	79,705	41,099	2,200	6,200	22,158	5,973	309	0
4	CUSTOMER COMPONENT	RTNDC	89,403	69,383	1,038	8,802	2,794	351	12	257
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(61,280)	(40,226)	(1,166)	(5,395)	(8,857)	(2,206)	(112)	(140)
6	DEMAND COMPONENT	TATD	(27,728)	(14,527)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT	TATC	(33,552)	(25,699)	(415)	(3,256)	(1,269)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT	TAFID	(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT	TAFIC	(389)	(70)	12	(93)	(184)	(43)	(3)	(3)
SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)	TFTI4	107,117	70,138	2,095	9,433	15,738	4,033	203	112
12	DEMAND COMPONENT	TFTI4D	51,642	26,524	1,460	3,980	14,397	3,916	201	(3)
13	CUSTOMER COMPONENT	TFTI4C	55,475	43,614	635	5,453	1,341	117	2	115
FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)	TFIT4	56,948	37,649	1,151	4,905	8,117	2,087	103	55
15	DEMAND COMPONENT	TFIT4D	27,466	14,234	797	2,062	7,579	2,067	105	(4)
16	CUSTOMER COMPONENT	TFIT4C	29,482	23,414	354	2,843	538	20	(2)	59
17	PA INCOME TAX ADJUSTMENT	TSTA	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
18	DEMAND COMPONENT	TSTAD	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
19	CUSTOMER COMPONENT	TSTAC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
20	ADJ TO PA TAXABLE INCOME	TASI	(114)	(74)	(2)	(10)	(17)	(4)	0	0
21	DEMAND COMPONENT	TASID	(53)	(27)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT	TASIC	(61)	(47)	(1)	(6)	(3)	0	0	0
SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)	TSTI4	156,389	102,366	3,055	13,745	23,024	5,926	302	156
24	DEMAND COMPONENT	TSTI4D	75,951	38,988	2,152	5,853	21,178	5,772	300	(5)
25	CUSTOMER COMPONENT	TSTI4C	80,438	63,377	903	7,892	1,846	154	2	161
PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)	TSIT4	17,243	11,287	337	1,516	2,538	654	34	17
27	DEMAND COMPONENT	TSIT4D	8,377	4,300	238	646	2,336	637	33	(1)
28	CUSTOMER COMPONENT	TSIT4C	8,867	6,987	99	870	202	17	0	18

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
1	AT SYSTEM % RATE OF RETURN	RTRD	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	
2	RETURN ON RATE BASE	RTND2	69	25	69	16	1,810	6,535	8
3	DEMAND COMPONENT	RTNDD	0	0	64	0	1,383	319	0
4	CUSTOMER COMPONENT	RTNDC	69	25	5	16	427	6,216	8
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
6	DEMAND COMPONENT	TATD	0	0	(17)	0	(474)	(108)	0
7	CUSTOMER COMPONENT	TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(3)	0	0	(3)	(16)	17	0
9	DEMAND COMPONENT	TAFID	(1)	0	0	(1)	(8)	10	0
10	CUSTOMER COMPONENT	TAFIC	(2)	0	0	(2)	(8)	7	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION								
11	(2)+(5)+(8)	TFTI4	29	11	49	4	1,124	4,143	5
12	DEMAND COMPONENT	TFTI4D	(1)	0	47	(1)	901	221	0
13	CUSTOMER COMPONENT	TFTI4C	30	11	2	5	223	3,922	5
	FEDERAL INCOME TAX								
14	.35 / .65 X (11)+(8)	TFIT4	13	6	26	(1)	589	2,248	3
15	DEMAND COMPONENT	TFIT4D	(2)	0	25	(2)	477	129	0
16	CUSTOMER COMPONENT	TFIT4C	14	6	1	1	112	2,119	3
17	PA INCOME TAX ADJUSTMENT	TSTA	(4)	(1)	(2)	(1)	(91)	(333)	0
18	DEMAND COMPONENT	TSTAD	0	0	(2)	0	(69)	(9)	0
19	CUSTOMER COMPONENT	TSTAC	(4)	(1)	0	(1)	(22)	(324)	0
20	ADJ TO PA TAXABLE INCOME	TASI	0	0	0	0	(1)	(4)	0
21	DEMAND COMPONENT	TASID	0	0	0	0	(1)	0	0
22	CUSTOMER COMPONENT	TASIC	0	0	0	0	0	(4)	0
	SUMMARY FOR PA INCOME TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	TSTI4	41	16	73	5	1,637	6,037	8
24	DEMAND COMPONENT	TSTI4D	(2)	0	70	(2)	1,316	331	0
25	CUSTOMER COMPONENT	TSTI4C	42	16	3	7	321	5,706	8
	PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	TSIT4	5	2	8	1	181	666	1
27	DEMAND COMPONENT	TSIT4D	0	0	8	0	145	37	0
28	CUSTOMER COMPONENT	TSIT4C	5	2	0	1	36	629	1