

ORIGINAL

PPL ELECTRIC UTILITIES CORPORATION

**Exhibit JJS 2
Depreciation Study
Related to Electric Plant
at December 31, 2007**

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

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DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2007

EXHIBIT JJS 2



Gannett Fleming
Valuation and Rate Division

PPL ELECTRIC UTILITIES CORPORATION
Allentown, Pennsylvania

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2007

EXHIBIT JJS 2

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

March 6, 2007

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAUPPL Electric Utilities Corporation
2 North Ninth Street
Allentown, PA 18101-1179Attention Paul E. Russell, Esq.
Associate General Counsel

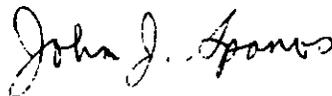
Ladies & Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of PPL Electric Utilities Corporation. The results of our study as of December 31, 2007, are presented in the attached detailed report. The results of our study at December 31, 2006, are presented in our report "Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2006." The same methods, procedures and estimates were used in both studies.

The attached report sets forth a description of the methods and procedures upon which the study was based, the estimates of survivor curves and the calculated annual depreciation accruals at December 31, 2007. The results are summarized on pages III-4 through III-8 of the report.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

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PART I. EXECUTIVE SUMMARY

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2007

PART I. EXECUTIVE SUMMARY

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of December 31, 2007. The Valuation and Rate Division of Gannett Fleming, Inc., prepared this report on behalf of PPL Electric Utilities Corporation. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on an updated service life study incorporating data through 2006 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6. The prior service life study was based on data through 2002.

BASIS OF STUDY

Depreciation and Amortization. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the average service life procedure for all vintages.

The depreciation calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass

property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent, because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the *historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.*

The service life estimates incorporated historical data compiled through 2006 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1937 through 2006 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Amortization of Net Salvage. Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced net salvage over a five-year period, as established in the Commission order at Docket No. R-00943271.

PART II. METHODS USED IN THE DETERMINATION
OF ANNUAL AND ACCRUED DEPRECIATION

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

LIFE ANALYSIS

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and

remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the

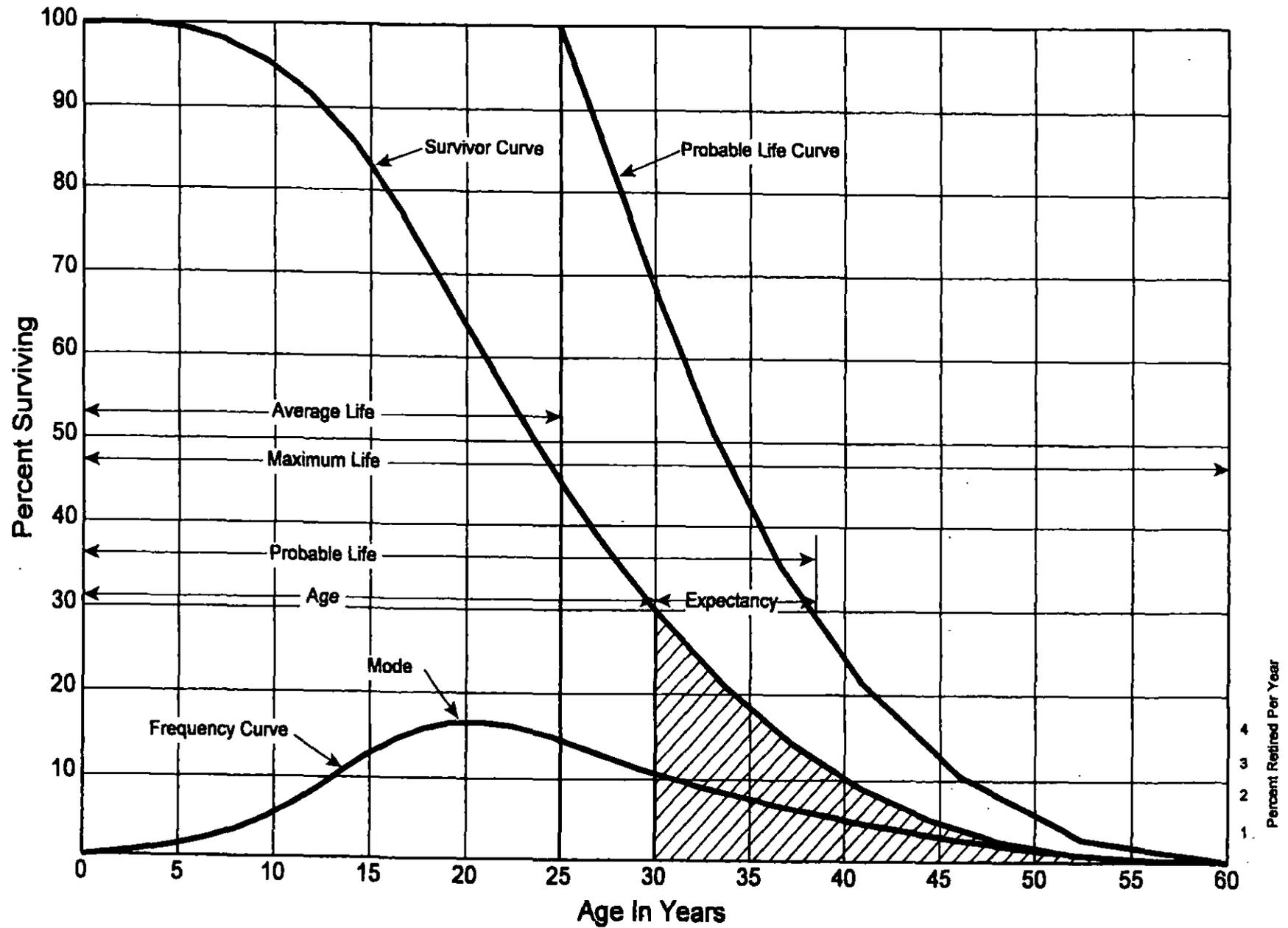


Figure 1. A Typical Survivor Curve and Derived Curves

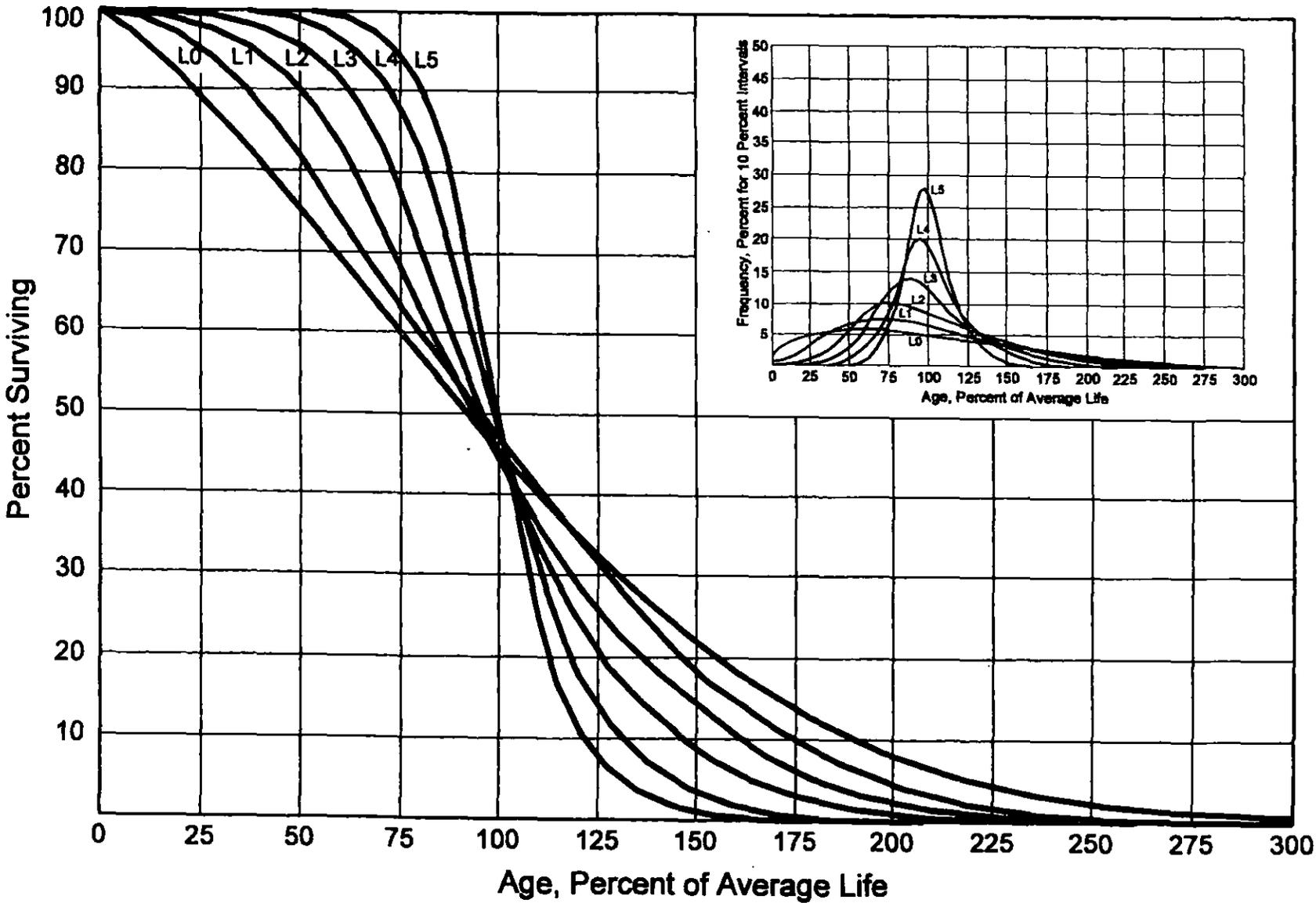


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

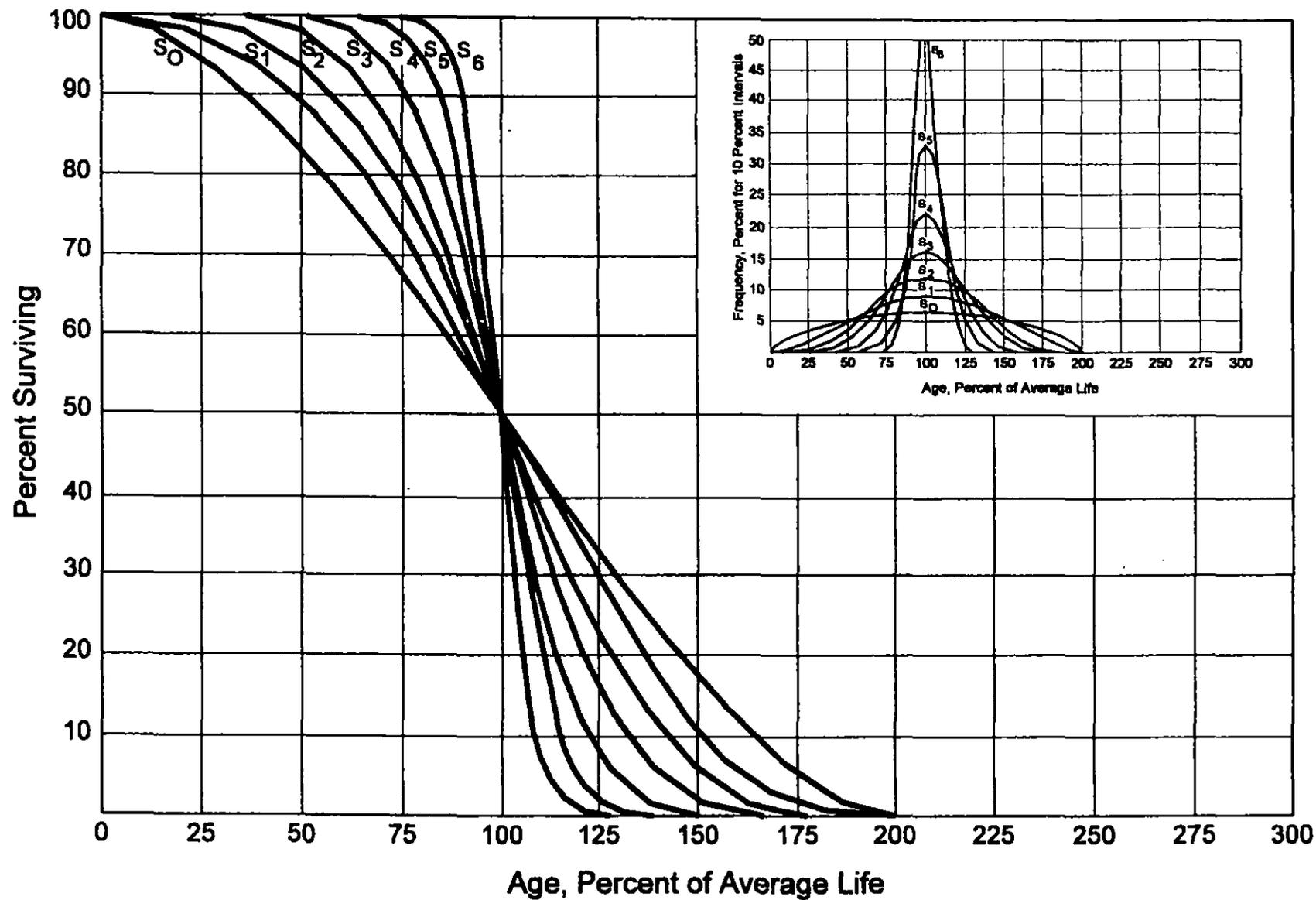


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

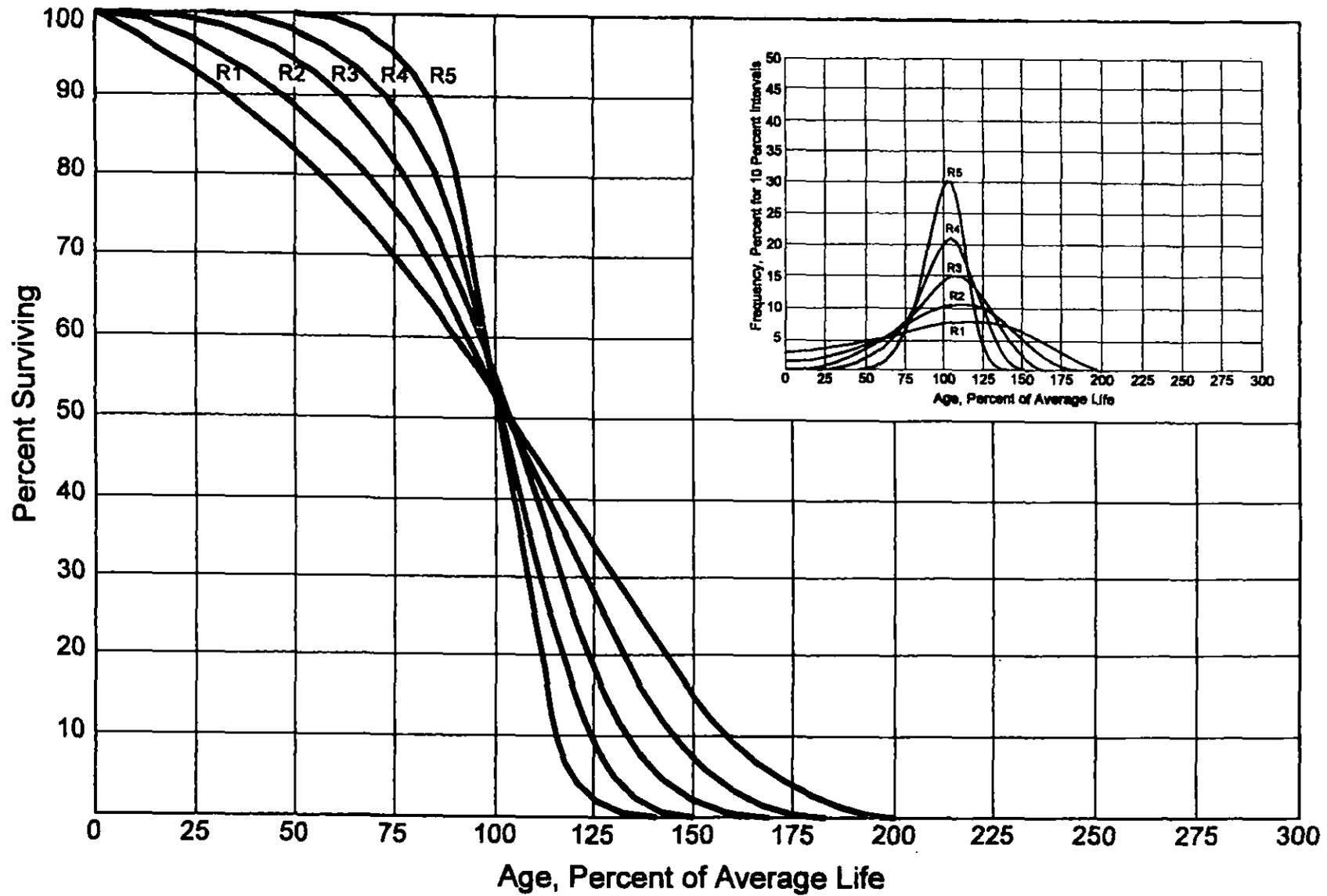


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

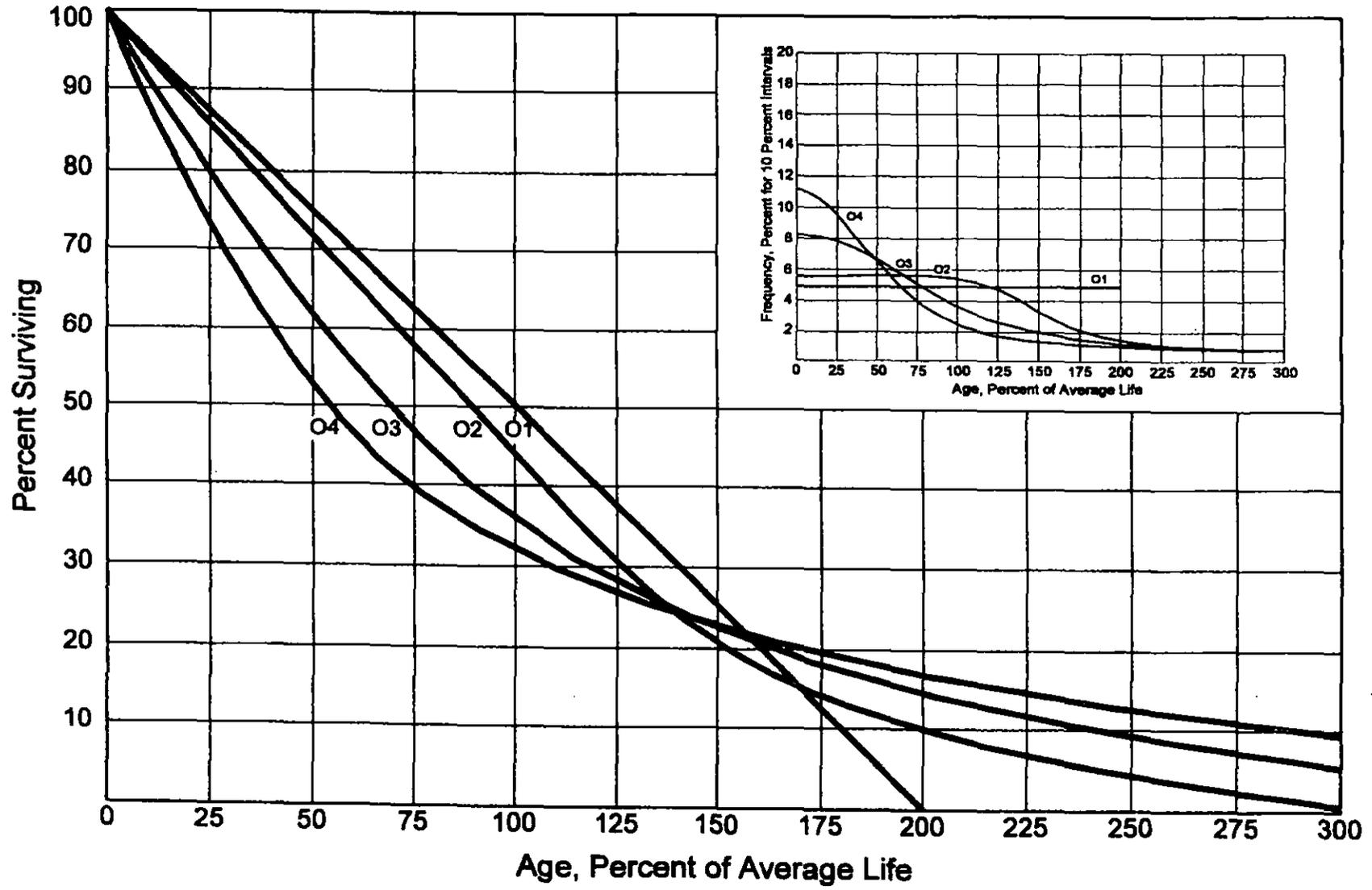


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125¹. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation²." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged *accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study.* The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation"⁵ and "Methods of Estimating Utility Plant Life".⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1997-2006 during which there were placements during the years 1992-2006. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-13 and II-14. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which allows, \$10,000 of the dollars invested in 1992 were retired in 1997. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 1997 retirements of 1992 installations and ending with the 2006 retirements of the 2001 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

TABLE 1. RETIREMENTS FOR EACH YEAR 1997 -2006
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1992-2006

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1993	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1994	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1995	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1996	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1997	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1998		5	11	12	13	14	15	16	18	20	113	7½-8½
1999			6	12	13	15	16	17	19	19	124	6½-7½
2000				6	13	15	16	17	19	19	131	5½-6½
2001					7	14	16	17	19	20	143	4½-5½
2002						8	18	20	22	23	146	3½-4½
2003							9	20	22	25	150	2½-3½
2004								11	23	25	151	1½-2½
2005									11	24	153	½-1½
2006										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-16.

The surviving plant at the beginning of each year from 1997 through 2006 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 1999 are calculated in the following manner:

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 1997-2006
 SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006

Placement Band 1992-2006

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1993	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1994	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1995	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1996	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1997	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1998		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1999			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2000				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2001					660 ^a	653	639	623	628	609	3,789	4½-5½
2002						750 ^a	742	724	685	663	4,332	3½-4½
2003							850 ^a	841	821	799	4,955	2½-3½
2004								960 ^a	949	926	5,719	1½-2½
2005									1,080 ^a	1,069	6,579	½-1½
2006										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

Exposures at age 0 = amount of addition	=	\$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	=	\$742,000
Exposures at age 1½ = \$742,000 - \$18,000	=	\$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½ = \$685,000 - \$22,000	=	\$663,000

For the entire experience band 1997-2006 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-18, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirement during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1997-2006

Placement Band 1992-2006

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval <u>(1)</u>	Exposures at Beginning of Age Interval <u>(2)</u>	Retirements During Age Interval <u>(3)</u>	Retirement Ratio <u>(4)</u>	Survivor Ratio <u>(5)</u>	Percent Surviving at Beginning of Age Interval <u>(6)</u>
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

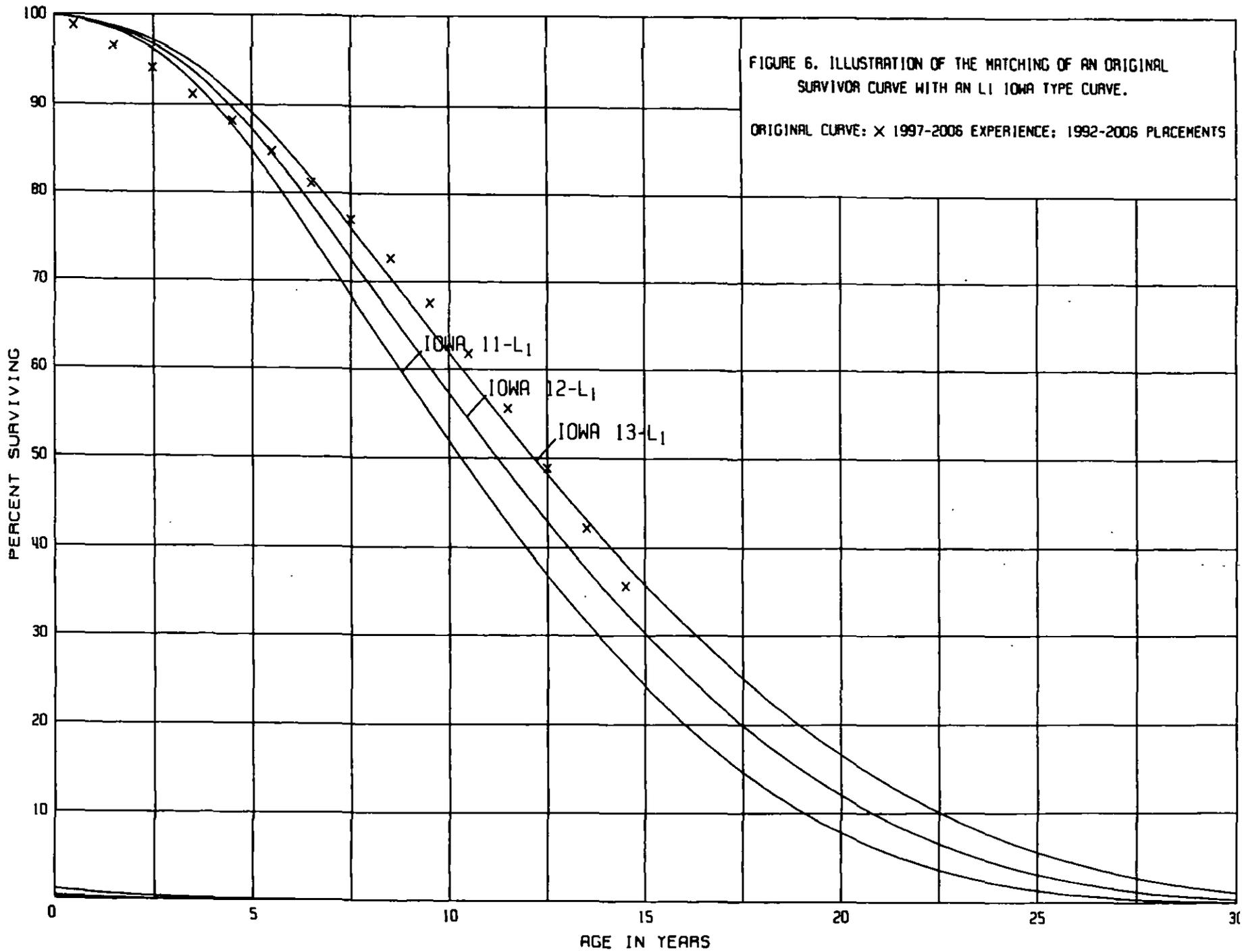
Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

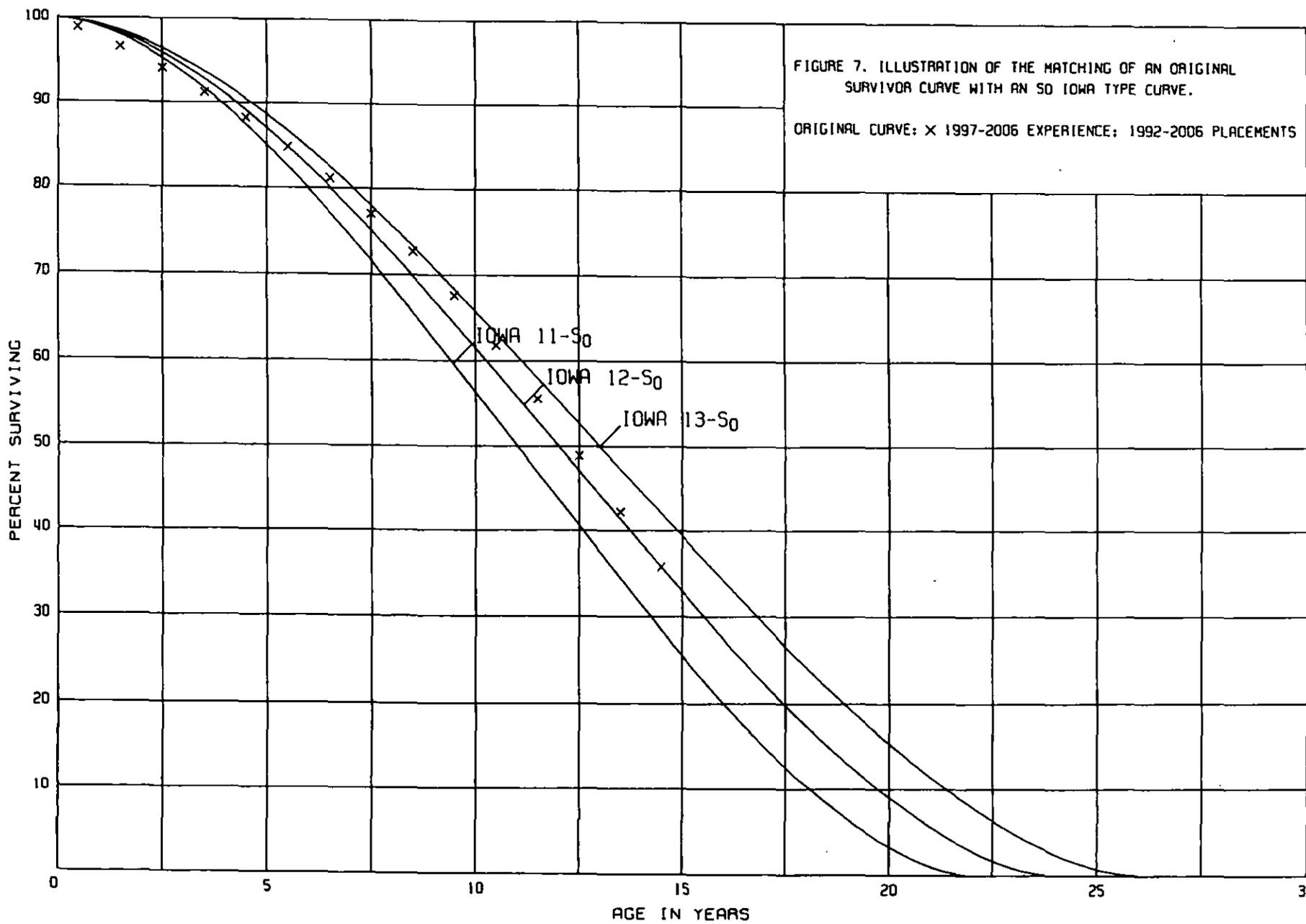
The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

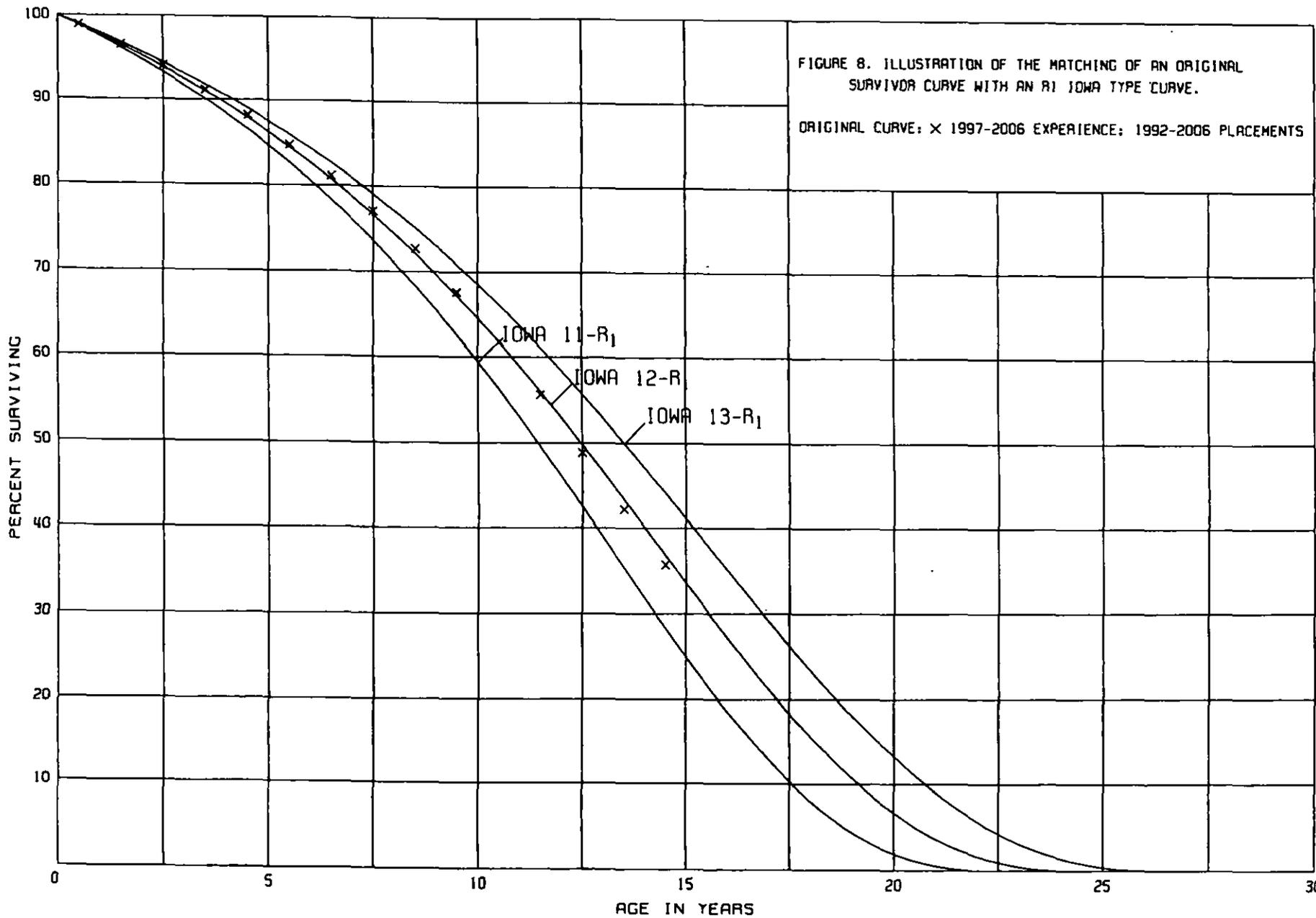
The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

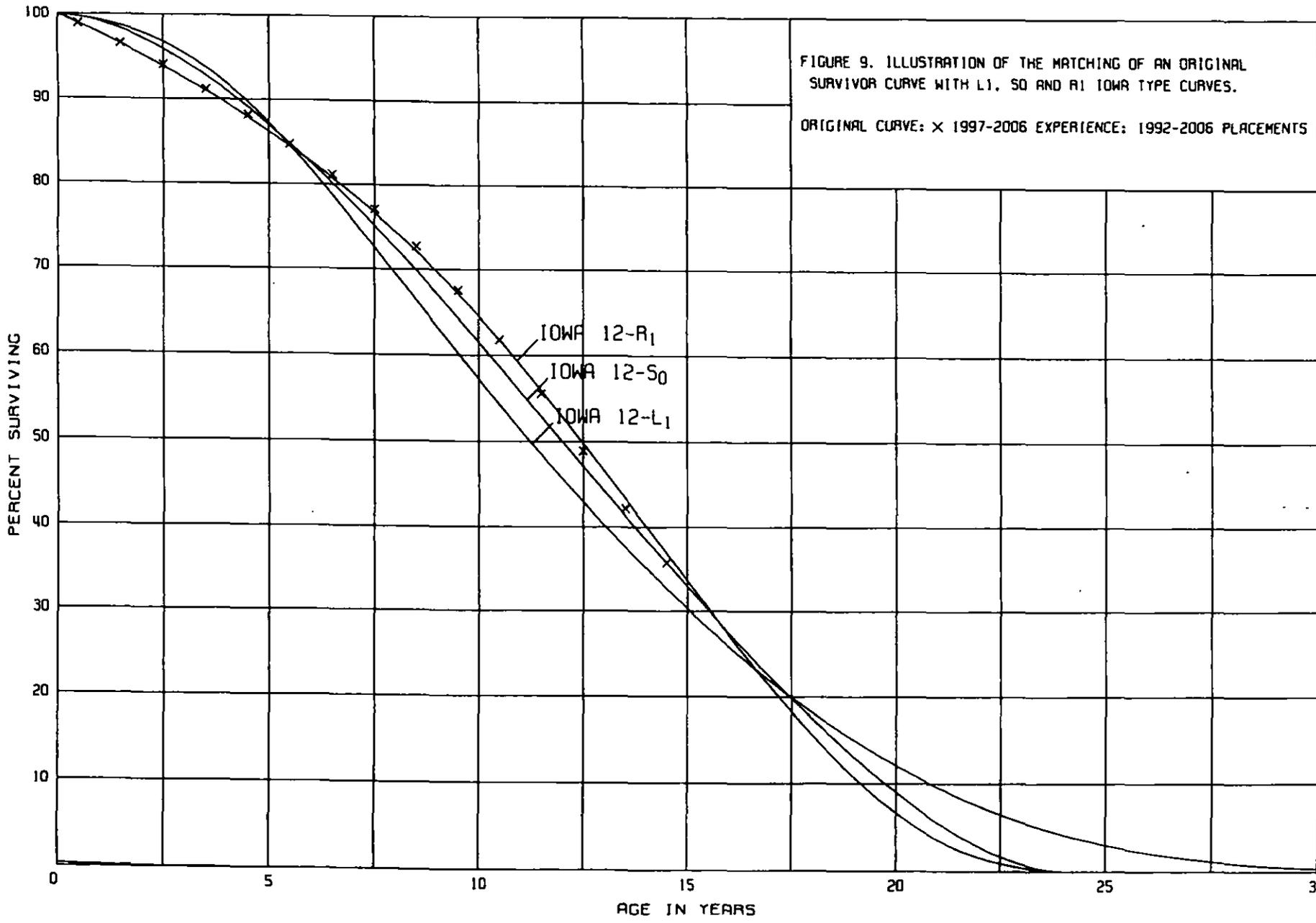
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between









12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Judgment. The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for PPL Electric Utilities Corporation and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number and Title

Transmission Plant

352	Structures and Improvements
353	Station Equipment
355	Poles and Fixtures

Distribution Plant

361	Structures and Improvements
362	Station Equipment
364.2	Poles, Towers and Fixtures - Towers
364.4	Poles, Towers and Fixtures - Poles
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
369	Services

- 371.4 Area Lighting Fixtures
- 373.2 Street Lighting and Signal Systems

General Plant

- 390.2 Structures and Improvements - Buildings
- 390.4 Structures and Improvements - Air Conditioners
- 392.4 Transportation Equipment - Trailers

Account 365, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1912 through 2006. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 44-R1 survivor curve is based on the experience band, 1912 through 2006. The estimated survivor curve is an excellent fit of the observed data, is similar to the previous estimates for this account, and is within the typical range of lives used by the electric utility industry.

For Account 364.4, Poles, Towers and Fixtures - Poles, the estimate of survivor characteristics is based on the 1912-2006 experience band. Most retirements have been due to wear and tear. Typical service lives for poles and fixtures range from 30 to 50 years. Most of the poles included in this account are wood poles. Wood poles are a natural product subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. During the past 20 years, PPL Electric Utilities Corporation has embarked on a change to the pole treatment plan in order to

maintain a reasonable service lives of poles. The Iowa 40-R0.5 survivor curve reflects the outlook of management, is within the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 63.

The estimate for Account 367, Underground Conductors and Devices, the 42-S1.5, is based on management's expectation of a relatively short life for the direct buried conductor which represents a significant portion of the conductor in this account. Most of the remaining direct buried conductor included in this account was added between the early 1970's and 1983. The Company has an active program in place to remove the remaining investment of direct buried conductor. Management's expectation of retirements to be high for the next five to ten years is reflected in the 42 year average service life.

The life span technique also was used for large office buildings and service centers in Account 390, Structures & Improvements. For these large structures in Account 390, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.2, Structures & Improvements - Buildings - Major, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group

do not have identical service lives, but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of December 31, 2007, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and accrued depreciation calculated by the average service life procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly-weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account,

based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
303, Miscellaneous Intangible Plant	
Software	5
Fiber Optic	15
391, Office Furniture and Equipment	
Furniture	20
Equipment	15
Computers	5
Power Management System	7
393, Stores Equipment	25

<u>Account</u>	<u>Amortization Period, Years</u>
394, Tools, Shop and Garage Equipment	
L&S Line Crews	20
Construction Department	20
Other	20
Garage Equipment	20
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2007, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2007. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2007, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled, "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

The summary tables of the results of the study, as applied to the original cost of electric plant as of December 31, 2007, are presented on pages III-4 through III-8 of this report. Table 1 sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth the development of the book reserve from December 31, 2006 to December 31, 2007. Table 3 establishes the amortization of net salvage by function for the five-year period, 2003-2007.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2007

Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2007 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Depreciable Plant							
Intangible Plant							
303.2	Miscellaneous Intangible Plant - Software	5-SQ	31,921,499.33	20,542,433	11,379,066	3.5	10.28
303.4	Miscellaneous Intangible Plant - Fiber Optic	15-SQ	1,035,137.10	891,429	143,708	4.5	3.10
Total Intangible Plant			32,956,636.43	21,433,862	11,522,774	3.5	10.06
Transmission Plant							
350.4	Land Rights	70-R4	71,596,102.89	33,185,740	38,410,365	44.3	1.21
352	Structures and Improvements	55-R4	30,941,382.16	13,801,566	17,139,819	34.3	1.61
353	Station Equipment	45-R1	391,938,908.57	148,115,414	243,823,493	32.8	1.89
354	Towers and Fixtures	60-R3	251,287,515.84	112,100,635	139,186,880	40.8	1.36
354.2	Towers and Fixtures - Clearing R/W	70-R4	11,251,612.23	5,979,581	5,272,027	44.7	1.05
355	Poles and Fixtures	50-R1.5	95,428,964.77	36,654,354	58,774,611	34.8	1.77
355.2	Poles and Fixtures - Clearing R/W	70-R4	7,345,533.60	3,481,050	3,864,488	49.5	1.06
356	Overhead Conductors and Devices	55-R3	187,573,743.70	105,236,566	82,337,177	35.8	1.23
357	Underground Conduit	50-R4	4,213,715.38	1,630,383	2,583,333	27.2	2.26
358	Underground Conductors and Devices	35-R3	15,691,510.14	6,980,104	8,711,405	22.8	2.43
359	Roads and Trails	70-R4	5,912,899.70	2,344,873	3,568,026	42.8	1.41
Total Transmission Plant			1,073,181,888.98	469,510,266	603,671,624	35.6	1.58
Distribution Plant							
360.4	Land Rights	60-R3	60,630,191.97	25,659,444	34,970,749	43.3	1.33
361	Structures and Improvements	60-R2.5	26,016,552.75	12,151,651	13,864,901	42.4	1.26
362	Station Equipment	48-R2	248,494,772.97	95,100,311	153,394,466	33.5	1.84
364.2	Poles, Towers and Fixtures - Towers	60-R3	15,511,955.73	1,299,799	14,212,156	49.1	1.87
364.4	Poles, Towers and Fixtures - Poles	40-R0.5	713,272,920.36	221,148,555	492,124,362	30.5	2.26
364.6	Poles, Towers and Fixtures - Clearing Towers	50-S3	210,419.93	47,422	162,999	37.8	2.05
364.8	Poles, Towers and Fixtures - Clearing Poles	60-R3	36,433,867.50	16,796,002	19,637,864	44.5	1.21
365	Overhead Conductors and Devices	44-R1	588,283,180.61	233,654,567	354,628,616	35.3	1.71
366	Underground Conduit	50-S2	141,046,923.32	33,990,404	107,056,521	35.4	2.15
367	Underground Conductors and Devices	42-S1.5	364,307,099.35	121,094,424	243,212,671	32.6	2.05
368.2	Line Transformers - Overhead	34-SQ	206,724,455.99	93,663,717	113,060,740	15.9	3.44
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	153,915,222.18	56,212,371	97,702,854	33.8	1.88
368.6	Line Transformers - Non-Network Housing	35-SQ	914,877.29	797,158	117,719	3.7	3.51
369	Services	37-R2	525,827,770.17	267,090,797	258,736,971	28.3	1.74
370.1	Meters	28-SQ	78,263,356.05	41,078,158	37,185,197	10.8	4.41
370.2	Meters - AMR	15-SQ	179,486,392.94	43,637,905	135,848,488	10.5	7.21
371.2	Installations on Customers' Premises	30-R3	319,228.36	(129,531)	448,760	11.1	12.68
371.4	Area Lighting Fixtures	19-L0.5	5,973,385.02	3,701,156	2,272,230	14.8	2.58
373.2	Street Lighting and Signal Systems	30-S0.5	87,978,828.82	49,334,111	38,644,717	23.2	1.89
Total Distribution Plant			3,433,611,401.31	1,316,328,421	2,117,282,981	26.3	2.35

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2007

	Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2007 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
General Plant								
389.4	Land Rights	65-R4	4,398.53	880	3,519	126	27.9	2.86
390.2	Structures and Improvements							
	- Buildings - Major	60-S0	218,175,684.60	56,033,715	162,141,970	7,280,919	22.3	3.34
	- Buildings - Minor	45-R3	4,742,539.49	1,080,751	3,661,787	123,668	29.6	2.61
	<i>Total Account 390.2</i>		222,918,224.09	57,114,466	165,803,757	7,404,587	22.4	3.32
390.21	Structures and Improvements - Leaseholds	Fully Accrued	556,943.57	556,943	0	0		
390.4	Structures and Improvements - Air Cond.	30-R2	29,553,072.91	11,378,579	18,174,495	813,244	22.3	2.75
390.41	Structures and Improvements - Leaseholds	Fully Accrued	493,448.72	493,449	0	0		
391.2	Office Furniture and Equipment - Furniture	20-SQ	15,694,625.81	6,643,465	9,051,161	881,111	10.3	5.61
391.4	Office Furniture and Equipment - Equipment	15-SQ	551,964.41	249,020	302,945	52,912	5.7	9.59
391.6	Office Furniture and Equipment - Computers	5-SQ	144,951.22	92,540	52,411	52,411	1.0	36.16
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	38,168,455.19	38,168,455	0	0		
392.1	Transportation Equipment - 5 Years	5-SQ	380,104.35	161,590	218,514	102,845	2.1	27.06
392.2	Transportation Equipment - 8 Years	8-SQ	9,876,003.13	2,178,699	7,697,303	1,597,738	4.8	16.18
392.3	Transportation Equipment - 10 Years	10-SQ	45,603,513.29	7,787,670	37,815,843	6,177,135	6.1	13.55
392.4	Transportation Equipment - Trailers	16-L1	3,235,369.50	221,639	3,013,731	259,576	11.6	8.02
392.5	Transportation Equipment - 15 Years	15-SQ	1,550,828.84	189,754	1,361,075	148,405	9.2	9.57
392.6	Transportation Equipment - 20 Years	20-SQ	1,390,982.44	74,490	1,316,492	75,928	17.3	5.46
393	Stores Equipment	25-SQ	2,255,198.86	736,594	1,518,606	149,389	10.2	6.62
394	Tools and Work Equipment - L&S Line Crews	20-SQ	4,309,197.31	1,080,338	3,228,860	334,343	9.7	7.76
394.2	Tools and Work Equipment - Tools	20-SQ	166,081.67	18,451	147,631	15,037	9.8	9.05
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	3,183,956.80	1,230,512	1,953,445	232,247	8.4	7.29
394.6	Tools and Work Equipment - Other	20-SQ	10,556,575.75	3,719,558	6,837,019	616,454	11.1	5.84
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	6,319,500.16	4,316,822	2,002,677	378,763	5.3	5.99
395	Laboratory Equipment	20-SQ	2,036,546.65	1,007,539	1,029,008	88,032	11.7	4.32
396	Power Operated Equipment	15-SQ	1,537,767.95	256,973	1,280,796	104,468	12.3	6.79
397	Communication Equipment	15-SQ	9,376,590.89	7,218,544	2,158,049	884,518	2.4	9.43
397.1	Communication Equipment - Leaseholds	Fully Accrued	65,000.86	65,001	0	0		
398	Miscellaneous Equipment	20-SQ	1,072,688.74	25,300	1,047,390	117,252	8.9	10.93
	Total General Plant		411,001,991.64	144,987,271	266,014,727	20,486,521	13.0	4.98
	Total Depreciable Plant		<u>4,950,751,918.36</u>	<u>1,952,259,820</u>	<u>2,998,492,106</u>	<u>121,309,886</u>		
Nondepreciable Plant								
301	Organization		476,251.80					
302	Franchises and Consents		147,083.87					
350.2	Land		5,075,849.85					
360.2	Land		10,933,851.14					
389.2	Land		8,818,421.91					
	Total Nondepreciable Plant		<u>25,451,458.57</u>					
	Total Utility Plant		<u>4,976,203,376.93</u>					

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

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRING FORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2006 TO DECEMBER 31, 2007

	Depreciable Group (1)	Book Reserve at 12/31/06 (2)	Annual Accruals (3)	Amortization of Net Salvage (4)	Retirements (5)	Cost of Removal (6)	Salvage (7)	Adjustments (8)	Book Reserve at 12/31/07 (9)
Intangible Plant									
303.2	Misc. Intangible Plant - Software	15,873,573	4,669,060					(200)	20,542,433
303.4	Misc. Intangible Plant - Fiber Optics	689,184	202,245						891,429
	Total Intangible Plant	16,562,757	4,871,305	0	0	0	0	(200)	21,433,862
Transmission Plant									
350.4	Land Rights	32,260,925	924,815						33,185,740
352	Structures and Improvements	13,216,521	582,045	24,000	21,000				13,801,566
353	Station Equipment	140,812,045	8,959,569	150,000	1,261,000	545,000		(200)	148,115,414
354	Towers and Fixtures	108,504,201	3,619,434	12,000	35,000				112,100,635
354.2	Towers and Fixtures - Clearing R/W	5,845,757	133,524					300	5,979,581
355	Poles and Fixtures	36,433,447	1,918,907	463,000	877,000	1,284,000			36,654,354
355.2	Poles and Fixtures - Clearing R/W	3,395,735	85,315						3,481,050
356	Overhead Conductors and Devices	102,190,785	2,978,581	168,000	101,000			200	105,236,566
357	Underground Conduit	1,533,284	97,099						1,630,383
358	Underground Conductors and Devices	6,650,087	330,017						6,980,104
359	Roads and Trails	2,262,134	82,739						2,344,873
	Total Transmission Plant	453,104,921	19,712,045	817,000	2,295,000	1,829,000	0	300	469,510,266
Distribution Plant									
360.4	Land Rights	24,903,315	768,329	(2,000)	10,000			(200)	25,659,444
361	Structures and Improvements	11,764,976	355,675	38,000	7,000				12,151,651
362	Station Equipment	91,356,172	4,821,139	216,000	783,000	510,000			95,100,311
364.2	Towers and Fixtures	4,329,616	340,183	64,000	3,434,000				1,299,799
364.4	Poles and Fixtures	212,446,711	13,797,744	5,332,000		10,428,000		100	221,148,555
364.6	Towers and Fixtures - Clearing R/W	42,920	4,502						47,422
364.8	Poles and Fixtures - Clearing R/W	16,372,842	429,160	(2,000)	4,000				16,796,002
365	Overhead Conductors and Devices	226,422,972	12,022,595	(353,000)	5,035,000		597,000		233,654,567
366	Underground Conduit	31,691,264	2,462,240	23,000	186,000			(100)	33,990,404
367	Underground Conductors and Devices	114,058,399	8,049,025	148,000	1,161,000				121,094,424
368.2	Line Transformers - Overhead	92,652,210	6,370,507	522,000	4,904,000	977,000			93,663,717
368.4	Line Transformers - Submersible and Pad Mount	53,714,015	2,802,356	5,000	309,000				56,212,371
368.6	Line Transformers - Non-Network Housing	891,479	35,679		130,000				797,158
369	Services	259,213,947	11,767,850	195,000	4,086,000				267,090,797
370.1	Meters	39,203,932	3,491,226	8,000	1,625,000				41,078,158
370.2	Meters - AMR	31,324,182	12,087,723	226,000					43,637,905
371.2	Installations on Customers Premises	(162,787)	33,456					(200)	(129,531)
371.4	Area Lighting Fixtures	3,549,385	202,771	2,000	53,000				3,701,156
373.2	Street Lighting and Signal Systems	47,785,616	2,316,495	(40,000)	728,000				49,334,111
	Total Distribution Plant	1,261,561,166	82,158,655	6,382,000	22,455,000	11,915,000	597,000	(400)	1,316,328,421

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRING FORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2006 TO DECEMBER 31, 2007

Depreciable Group (1)	Book Reserve at 12/31/06 (2)	Annual Accruals (3)	Amortization of Net Salvage (4)	Retirements (5)	Cost of Removal (6)	Salvage (7)	Adjustments (8)	Book Reserve at 12/31/07 (9)
General Plant								
389.4 Land Rights	880							880
390.2 Structures and Improvements - Buildings	55,864,414	4,087,452	54,000	2,891,000			(400)	57,114,466
390.21 Structures and Improvements - Leaseholds	556,943							556,943
390.4 Structures and Improvements - Air Cond. Equipment	10,597,528	808,751	23,000	51,000			300	11,378,579
390.41 Structures & Improvements - Air Cond. Eq. - Leaseholds	493,449							493,449
391.2 Office Furniture and Equipment - Furniture	6,231,402	785,363		373,000			(300)	6,643,465
391.4 Office Furniture and Equipment - Equipment	310,020	46,000		107,000				249,020
391.6 Office Furniture and Equipment - Computers	66,575	31,765		6,000			200	92,540
391.8 Office Furniture and Equipment - Power Mgmt. Sys.	38,168,455							38,168,455
392.1 Transportation Equipment - 5 Years	74,844	152,646		66,000			100	161,590
392.2 Transportation Equipment - 8 Years	597,782	2,046,917		466,000				2,178,699
392.3 Transportation Equipment - 10 Years	1,788,558	6,935,112		936,000				7,787,670
392.4 Transportation Equipment - Trailers	163,925	57,714						221,639
392.5 Transportation Equipment - 15 Years	43,766	145,988						189,754
392.6 Transportation Equipment - 20 Years	8,350	66,640					(500)	74,490
393 Stores Equipment	1,144,854	128,740		537,000				736,594
394 Tools and Work Equipment - L&S Line Crews	947,400	278,938		146,000				1,080,338
394.2 Tools and Work Equipment - Tools	4,285	14,666					(500)	18,451
394.4 Tools and Work Equipment - Const. Dept.	1,726,681	154,831		651,000				1,230,512
394.6 Tools and Work Equipment - Other	3,444,752	468,706		194,000			100	3,719,558
394.8 Tools and Work Equipment - Garage Equip.	3,979,155	359,667		22,000				4,316,822
395 Laboratory Equipment	893,794	113,645					100	1,007,539
396 Power Operated Equipment	59,745	197,228						256,973
397 Communication Equipment	6,171,354	1,047,190						7,218,544
397.1 Communication Equipment - Leaseholds	65,001							65,001
398 Miscellaneous Equipment	768,933	115,367		859,000				25,300
Total General Plant	134,172,845	18,043,326	77,000	7,305,000	0	0	(900)	144,987,271
Total Depreciable Plant	1,865,401,689	124,785,331	7,276,000	32,055,000	13,744,000	597,000	(1,200)	1,952,259,820

PPL ELECTRIC UTILITIES CORPORATION

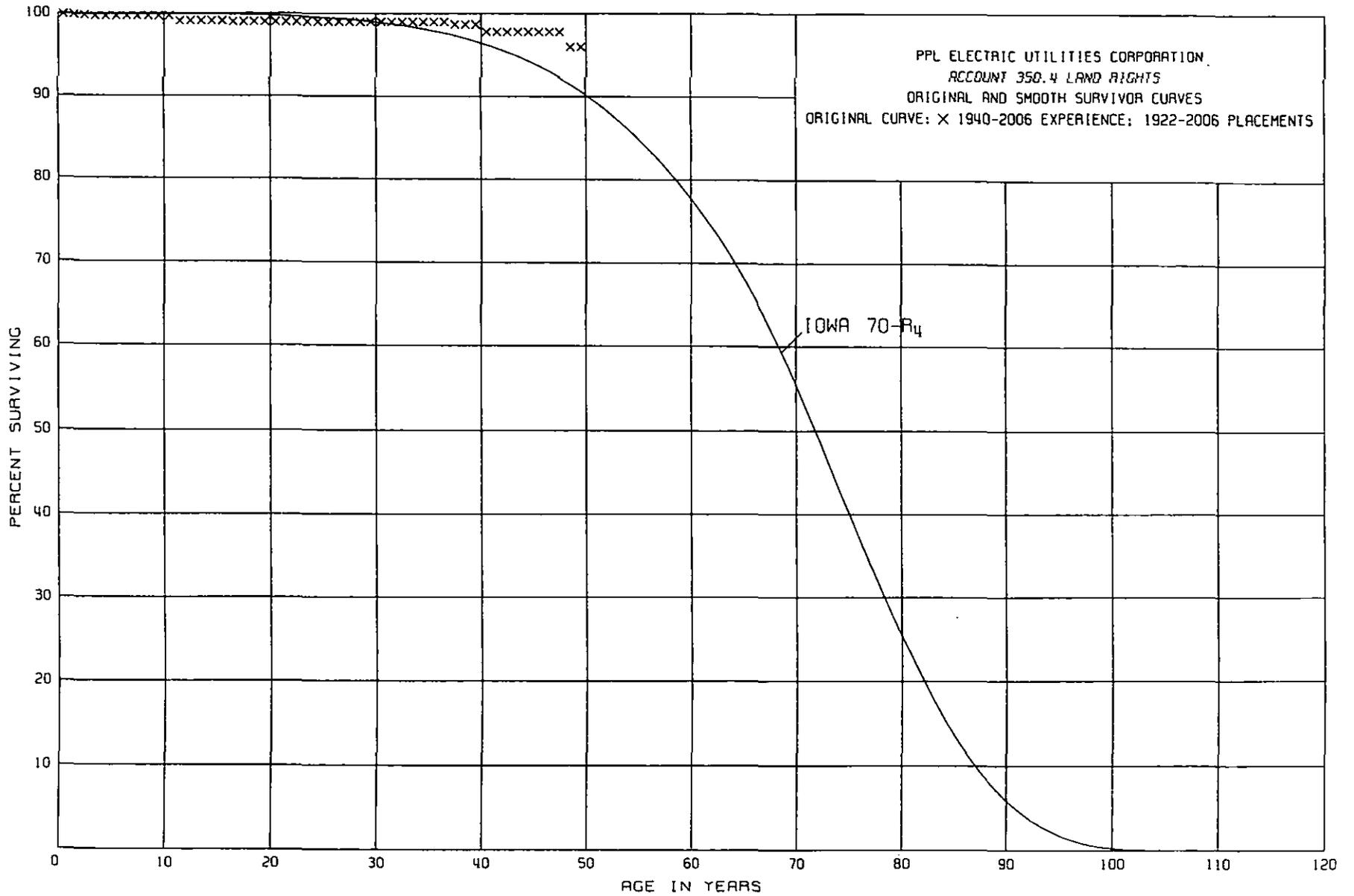
TABLE 3. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2003-2007

Function (1)	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	Total Salvage (7)	5-Year Amortization (8)=(7)/5
Transmission							
Cost of Removal	947,469	1,974,135	1,615,481	2,190,555	1,829,000	8,556,641	
Gross Salvage	<u>(61,161)</u>	<u>(28,331)</u>	<u>2,441</u>	<u>44,566</u>	<u>0</u>	<u>(42,485)</u>	
Net Salvage	886,309	1,945,804	1,617,922	2,235,121	1,829,000	8,514,156	1,702,831
Distribution							
Cost of Removal	14,865,593	7,698,018	9,562,280	15,016,565	13,872,000	61,014,455	
Gross Salvage	<u>(3,333,729)</u>	<u>(1,500,818)</u>	<u>(1,394,861)</u>	<u>(2,598,327)</u>	<u>(2,554,000)</u>	<u>(11,381,736)</u>	
Net Salvage	11,531,864	6,197,199	8,167,419	12,418,237	11,318,000	49,632,719	9,926,544
General							
Cost of Removal	914,488	502,348	55,550	2,870,859	0	4,343,246	
Gross Salvage	<u>(730)</u>	<u>(2,339)</u>	<u>0</u>	<u>3,170</u>	<u>0</u>	<u>101</u>	
Net Salvage	913,758	500,009	55,550	2,874,030	0	4,343,347	868,669
Total							
Cost of Removal	16,727,551	10,174,501	11,233,311	20,077,979	15,701,000	73,914,342	
Gross Salvage	<u>(3,395,620)</u>	<u>(1,531,489)</u>	<u>(1,392,420)</u>	<u>(2,550,591)</u>	<u>(2,554,000)</u>	<u>(11,424,120)</u>	
Net Salvage	<u>13,331,931</u>	<u>8,643,012</u>	<u>9,840,891</u>	<u>17,527,388</u>	<u>13,147,000</u>	<u>62,490,222</u>	<u>12,498,044</u>

III-9

SERVICE LIFE STATISTICS

III-10



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE

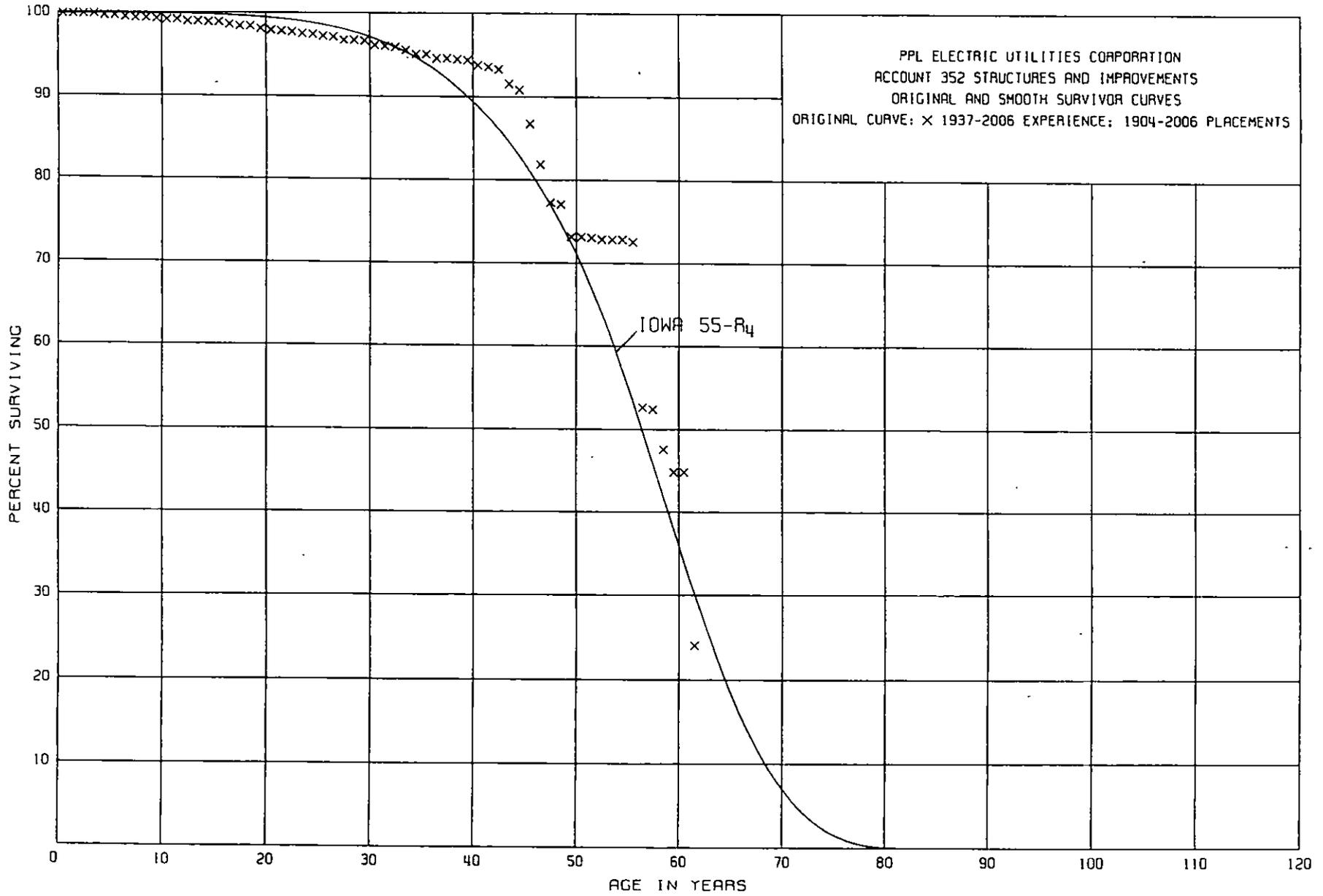
PLACEMENT BAND 1922-2006			EXPERIENCE BAND 1940-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	24,211,787	193	0.0000	1.0000	100.00	
0.5	23,773,795		0.0000	1.0000	100.00	
1.5	23,914,050	52,484	0.0022	0.9978	100.00	
2.5	23,636,379	24,819	0.0011	0.9989	99.78	
3.5	21,938,693		0.0000	1.0000	99.67	
4.5	21,895,836	1,047	0.0000	1.0000	99.67	
5.5	22,416,877		0.0000	1.0000	99.67	
6.5	24,434,931		0.0000	1.0000	99.67	
7.5	25,940,877	19	0.0000	1.0000	99.67	
8.5	27,063,199	714	0.0000	1.0000	99.67	
9.5	27,755,900		0.0000	1.0000	99.67	
10.5	26,855,910	151,210	0.0056	0.9944	99.67	
11.5	26,348,293	12,789	0.0005	0.9995	99.11	
12.5	26,948,930	62	0.0000	1.0000	99.06	
13.5	27,133,037	2,198	0.0001	0.9999	99.06	
14.5	27,711,089	271	0.0000	1.0000	99.05	
15.5	28,518,690	4,938	0.0002	0.9998	99.05	
16.5	27,031,858	4,363	0.0002	0.9998	99.03	
17.5	26,475,266		0.0000	1.0000	99.01	
18.5	24,930,804	11,050	0.0004	0.9996	99.01	
19.5	23,440,156	2,468	0.0001	0.9999	98.97	
20.5	23,441,765	1	0.0000	1.0000	98.96	
21.5	22,886,851		0.0000	1.0000	98.96	
22.5	23,152,350	447	0.0000	1.0000	98.96	
23.5	26,174,161		0.0000	1.0000	98.96	
24.5	25,471,416	271	0.0000	1.0000	98.96	
25.5	24,799,681	793	0.0000	1.0000	98.96	
26.5	24,539,399	1,700	0.0001	0.9999	98.96	
27.5	22,942,075		0.0000	1.0000	98.95	
28.5	21,667,134		0.0000	1.0000	98.95	
29.5	20,472,784	23	0.0000	1.0000	98.95	
30.5	19,328,008		0.0000	1.0000	98.95	
31.5	18,839,971		0.0000	1.0000	98.95	
32.5	19,169,787		0.0000	1.0000	98.95	
33.5	17,673,498		0.0000	1.0000	98.95	
34.5	16,879,785	476	0.0000	1.0000	98.95	
35.5	14,803,554		0.0000	1.0000	98.95	
36.5	11,955,342	25,615	0.0021	0.9979	98.95	
37.5	10,368,344		0.0000	1.0000	98.74	
38.5	7,226,653		0.0000	1.0000	98.74	
39.5	4,207,007	38,106	0.0091	0.9909	98.74	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2006			EXPERIENCE BAND 1940-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
40.5	3,902,910	487	0.0001	0.9999	97.84	
41.5	3,579,849		0.0000	1.0000	97.83	
42.5	2,827,798		0.0000	1.0000	97.83	
43.5	2,788,755		0.0000	1.0000	97.83	
44.5	2,847,545		0.0000	1.0000	97.83	
45.5	2,712,155		0.0000	1.0000	97.83	
46.5	2,631,482	891	0.0003	0.9997	97.83	
47.5	2,527,851	46,103	0.0182	0.9818	97.80	
48.5	2,041,314		0.0000	1.0000	96.02	
49.5	2,057,229		0.0000	1.0000	96.02	
50.5	1,980,910		0.0000	1.0000	96.02	
51.5	1,846,545		0.0000	1.0000	96.02	
52.5	1,517,567		0.0000	1.0000	96.02	
53.5	1,343,666		0.0000	1.0000	96.02	
54.5	1,197,455		0.0000	1.0000	96.02	
55.5	1,089,162		0.0000	1.0000	96.02	
56.5	975,237		0.0000	1.0000	96.02	
57.5	909,308		0.0000	1.0000	96.02	
58.5	884,114		0.0000	1.0000	96.02	
59.5	808,735		0.0000	1.0000	96.02	
60.5	804,891		0.0000	1.0000	96.02	
61.5	804,204	4	0.0000	1.0000	96.02	
62.5	799,310		0.0000	1.0000	96.02	
63.5	798,384		0.0000	1.0000	96.02	
64.5	798,079		0.0000	1.0000	96.02	
65.5	791,938		0.0000	1.0000	96.02	
66.5	786,585		0.0000	1.0000	96.02	
67.5	786,495		0.0000	1.0000	96.02	
68.5	783,205		0.0000	1.0000	96.02	
69.5	533,536		0.0000	1.0000	96.02	
70.5	533,536		0.0000	1.0000	96.02	
71.5	532,575		0.0000	1.0000	96.02	
72.5	530,434		0.0000	1.0000	96.02	
73.5	338,915		0.0000	1.0000	96.02	
74.5	337,921		0.0000	1.0000	96.02	
75.5	337,921		0.0000	1.0000	96.02	
76.5	335,477		0.0000	1.0000	96.02	
77.5	330,092		0.0000	1.0000	96.02	
78.5	215,168		0.0000	1.0000	96.02	
79.5	215,168		0.0000	1.0000	96.02	
80.5					96.02	



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,343,241	113	0.0000	1.0000	100.00
0.5	9,112,987	10,420	0.0011	0.9989	100.00
1.5	9,055,897		0.0000	1.0000	99.89
2.5	9,221,351	3,886	0.0004	0.9996	99.89
3.5	9,494,729	12,959	0.0014	0.9986	99.85
4.5	9,420,447	5,603	0.0006	0.9994	99.71
5.5	10,378,551	15,445	0.0015	0.9985	99.65
6.5	10,471,098	9,548	0.0009	0.9991	99.50
7.5	10,514,652	4,742	0.0005	0.9995	99.41
8.5	14,326,325	8,299	0.0006	0.9994	99.36
9.5	16,699,912	13,768	0.0008	0.9992	99.30
10.5	15,282,551	3,940	0.0003	0.9997	99.22
11.5	14,398,103	23,065	0.0016	0.9984	99.19
12.5	14,401,606	7,700	0.0005	0.9995	99.03
13.5	9,770,888	5,881	0.0006	0.9994	98.98
14.5	7,827,728	5,065	0.0006	0.9994	98.92
15.5	7,410,366	19,407	0.0026	0.9974	98.86
16.5	7,305,310	14,068	0.0019	0.9981	98.60
17.5	8,500,439	4,266	0.0005	0.9995	98.41
18.5	8,194,385	19,573	0.0024	0.9976	98.36
19.5	7,690,613	16,560	0.0022	0.9978	98.12
20.5	8,246,784	8,721	0.0011	0.9989	97.90
21.5	9,477,352	12,915	0.0014	0.9986	97.79
22.5	8,222,510	12,828	0.0016	0.9984	97.65
23.5	8,379,297	10,180	0.0012	0.9988	97.49
24.5	8,057,635	10,724	0.0013	0.9987	97.37
25.5	6,261,318	10,017	0.0016	0.9984	97.24
26.5	5,328,042	20,239	0.0038	0.9962	97.08
27.5	5,552,258	1,690	0.0003	0.9997	96.71
28.5	6,211,301	6,283	0.0010	0.9990	96.68
29.5	5,978,838	27,536	0.0046	0.9954	96.58
30.5	5,789,538	6,821	0.0012	0.9988	96.14
31.5	5,536,821	7,338	0.0013	0.9987	96.02
32.5	4,996,539	20,277	0.0041	0.9959	95.90
33.5	4,741,864	25,637	0.0054	0.9946	95.51
34.5	3,996,696	1,427	0.0004	0.9996	94.99
35.5	3,366,666	14,784	0.0044	0.9956	94.95
36.5	2,564,543	1,861	0.0007	0.9993	94.53
37.5	2,258,856	1,776	0.0008	0.9992	94.46
38.5	1,773,393	2,224	0.0013	0.9987	94.38

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

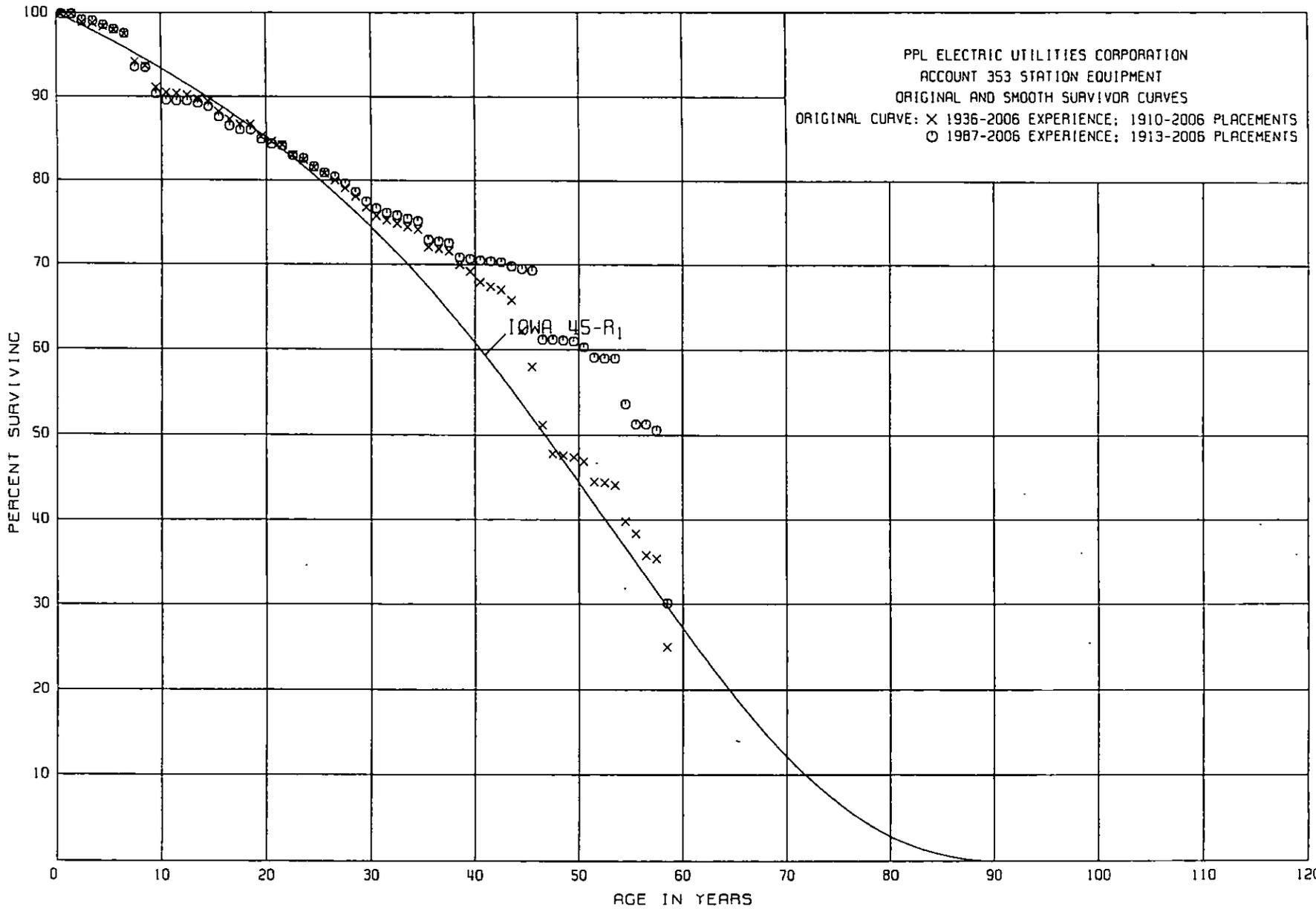
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,004,393	6,190	0.0062	0.9938	94.26
40.5	917,709	1,440	0.0016	0.9984	93.68
41.5	879,251	3,139	0.0036	0.9964	93.53
42.5	822,955	14,798	0.0180	0.9820	93.19
43.5	852,274	6,840	0.0080	0.9920	91.51
44.5	876,620	39,806	0.0454	0.9546	90.78
45.5	758,031	42,360	0.0559	0.9441	86.66
46.5	746,139	41,707	0.0559	0.9441	81.82
47.5	1,081,687	2,360	0.0022	0.9978	77.25
48.5	1,312,550	66,884	0.0510	0.9490	77.08
49.5	1,349,738		0.0000	1.0000	73.15
50.5	1,228,123	109	0.0001	0.9999	73.15
51.5	1,190,575	3,177	0.0027	0.9973	73.14
52.5	974,520		0.0000	1.0000	72.94
53.5	786,441		0.0000	1.0000	72.94
54.5	645,606	3,368	0.0052	0.9948	72.94
55.5	596,376	164,250	0.2754	0.7246	72.56
56.5	431,595	1,579	0.0037	0.9963	52.58
57.5	293,713	26,691	0.0909	0.9091	52.39
58.5	168,985	9,994	0.0591	0.9409	47.63
59.5	162,650		0.0000	1.0000	44.82
60.5	163,900	76,093	0.4643	0.5357	44.82
61.5	93,566	1,845	0.0197	0.9803	24.01
62.5	89,686		0.0000	1.0000	23.54
63.5	120,024	421	0.0035	0.9965	23.54
64.5	167,069		0.0000	1.0000	23.46
65.5	135,750	21	0.0002	0.9998	23.46
66.5	265,269		0.0000	1.0000	23.46
67.5	265,018	6,470	0.0244	0.9756	23.46
68.5	121,557		0.0000	1.0000	22.89
69.5	79,815		0.0000	1.0000	22.89
70.5	79,815		0.0000	1.0000	22.89
71.5	86,660		0.0000	1.0000	22.89
72.5	152,850		0.0000	1.0000	22.89
73.5	296,267	62,256	0.2101	0.7899	22.89
74.5	230,957		0.0000	1.0000	18.08
75.5	254,674		0.0000	1.0000	18.08
76.5	231,099		0.0000	1.0000	18.08
77.5	180,230		0.0000	1.0000	18.08
78.5	40,476		0.0000	1.0000	18.08

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38,740		0.0000	1.0000	18.08
80.5	24,196		0.0000	1.0000	18.08
81.5	24,025		0.0000	1.0000	18.08
82.5	4,070		0.0000	1.0000	18.08
83.5	407		0.0000	1.0000	18.08
84.5					18.08
85.5					
86.5					
87.5					
88.5	6,398		0.0000		
89.5	6,398		0.0000		
90.5	6,398		0.0000		
91.5	6,398		0.0000		
92.5	6,398		0.0000		
93.5					



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2006			EXPERIENCE BAND 1936-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	185,184,343	873	0.0000	1.0000	100.00
0.5	178,465,845	44,729	0.0003	0.9997	100.00
1.5	181,244,729	1,926,666	0.0106	0.9894	99.97
2.5	182,276,187	216,548	0.0012	0.9988	98.91
3.5	184,583,514	728,392	0.0039	0.9961	98.79
4.5	185,220,099	751,825	0.0041	0.9959	98.40
5.5	185,920,958	983,561	0.0053	0.9947	98.00
6.5	181,653,133	6,051,511	0.0333	0.9667	97.48
7.5	174,056,005	924,190	0.0053	0.9947	94.23
8.5	196,664,815	5,495,743	0.0279	0.9721	93.73
9.5	210,374,317	1,323,048	0.0063	0.9937	91.11
10.5	191,465,032	287,772	0.0015	0.9985	90.54
11.5	178,413,987	454,666	0.0025	0.9975	90.40
12.5	172,380,852	838,958	0.0049	0.9951	90.17
13.5	139,473,511	567,362	0.0041	0.9959	89.73
14.5	114,943,014	1,454,939	0.0127	0.9873	89.36
15.5	110,939,133	1,144,453	0.0103	0.9897	88.23
16.5	108,598,155	743,320	0.0068	0.9932	87.32
17.5	106,211,369	72,212	0.0007	0.9993	86.73
18.5	103,163,813	1,730,810	0.0168	0.9832	86.67
19.5	97,288,175	668,889	0.0069	0.9931	85.21
20.5	99,848,044	533,619	0.0053	0.9947	84.62
21.5	102,937,417	1,444,131	0.0140	0.9860	84.17
22.5	90,083,523	605,136	0.0067	0.9933	82.99
23.5	89,939,813	980,214	0.0109	0.9891	82.43
24.5	73,667,688	702,298	0.0095	0.9905	81.53
25.5	59,878,616	585,394	0.0098	0.9902	80.76
26.5	54,293,017	569,153	0.0105	0.9895	79.97
27.5	56,155,654	699,477	0.0125	0.9875	79.13
28.5	58,398,136	967,340	0.0166	0.9834	78.14
29.5	55,529,022	787,363	0.0142	0.9858	76.84
30.5	52,672,954	340,349	0.0065	0.9935	75.75
31.5	49,300,141	208,243	0.0042	0.9958	75.26
32.5	45,841,737	241,669	0.0053	0.9947	74.94
33.5	41,734,656	175,347	0.0042	0.9958	74.54
34.5	38,468,554	1,125,785	0.0293	0.9707	74.23
35.5	31,620,998	88,667	0.0028	0.9972	72.06
36.5	23,419,671	83,753	0.0036	0.9964	71.86
37.5	19,393,166	426,110	0.0220	0.9780	71.60
38.5	15,172,393	176,268	0.0116	0.9884	70.02

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2006			EXPERIENCE BAND 1936-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,873,619	167,010	0.0188	0.9812	69.21
40.5	7,772,048	64,582	0.0083	0.9917	67.91
41.5	7,614,538	45,683	0.0060	0.9940	67.35
42.5	6,736,225	120,206	0.0178	0.9822	66.95
43.5	6,886,225	377,171	0.0548	0.9452	65.76
44.5	6,829,558	457,505	0.0670	0.9330	62.16
45.5	6,285,077	740,034	0.1177	0.8823	58.00
46.5	5,535,982	362,332	0.0655	0.9345	51.17
47.5	7,083,888	30,605	0.0043	0.9957	47.82
48.5	8,479,037	40,849	0.0048	0.9952	47.61
49.5	8,594,361	91,002	0.0106	0.9894	47.38
50.5	7,224,822	372,469	0.0516	0.9484	46.88
51.5	6,760,133	14,040	0.0021	0.9979	44.46
52.5	5,374,491	35,343	0.0066	0.9934	44.37
53.5	3,371,941	329,444	0.0977	0.9023	44.08
54.5	2,693,992	99,099	0.0368	0.9632	39.77
55.5	2,132,262	146,895	0.0689	0.9311	38.31
56.5	2,026,869	22,276	0.0110	0.9890	35.67
57.5	902,108	262,350	0.2908	0.7092	35.28
58.5	452,361	457	0.0010	0.9990	25.02
59.5	393,148	8,335	0.0212	0.9788	24.99
60.5	437,391	48,281	0.1104	0.8896	24.46
61.5	471,438	1,417	0.0030	0.9970	21.76
62.5	395,515	7,328	0.0185	0.9815	21.69
63.5	546,677	56	0.0001	0.9999	21.29
64.5	528,531	196	0.0004	0.9996	21.29
65.5	367,765	196,448	0.5342	0.4658	21.28
66.5	902,023	1,624	0.0018	0.9982	9.91
67.5	927,432	4	0.0000	1.0000	9.89
68.5	206,728	123	0.0006	0.9994	9.89
69.5	91,388		0.0000	1.0000	9.88
70.5	93,053		0.0000	1.0000	9.88
71.5	94,624	68	0.0007	0.9993	9.88
72.5	285,871	361	0.0013	0.9987	9.87
73.5	451,948	1,718	0.0038	0.9962	9.86
74.5	454,734	226	0.0005	0.9995	9.82
75.5	766,588	1,156	0.0015	0.9985	9.82
76.5	562,667		0.0000	1.0000	9.81
77.5	267,868	45,247	0.1689	0.8311	9.81
78.5	123,669		0.0000	1.0000	8.15

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2006			EXPERIENCE BAND 1936-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	130,233		0.0000	1.0000	8.15
80.5	43,578		0.0000	1.0000	8.15
81.5	46,281	2,768	0.0598	0.9402	8.15
82.5	28,134		0.0000	1.0000	7.66
83.5	53,032		0.0000	1.0000	7.66
84.5					7.66
85.5	3,046		0.0000		
86.5					
87.5	159		0.0000		
88.5	376		0.0000		
89.5	349		0.0000		
90.5	349		0.0000		
91.5	375		0.0000		
92.5	349		0.0000		
93.5					

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2006

EXPERIENCE BAND 1987-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,490,694		0.0000	1.0000	100.00
0.5	80,229,962		0.0000	1.0000	100.00
1.5	95,144,311	808,546	0.0085	0.9915	100.00
2.5	108,486,561	101,913	0.0009	0.9991	99.15
3.5	111,005,208	528,970	0.0048	0.9952	99.06
4.5	127,898,372	595,941	0.0047	0.9953	98.58
5.5	140,967,772	789,333	0.0056	0.9944	98.12
6.5	137,370,420	5,619,527	0.0409	0.9591	97.57
7.5	131,758,642	110,000	0.0008	0.9992	93.58
8.5	155,920,929	5,406,812	0.0347	0.9653	93.51
9.5	169,634,705	1,212,948	0.0072	0.9928	90.27
10.5	154,569,245	215,117	0.0014	0.9986	89.62
11.5	142,061,377	27,400	0.0002	0.9998	89.49
12.5	136,910,788	445,202	0.0033	0.9967	89.47
13.5	108,446,507	513,708	0.0047	0.9953	89.17
14.5	86,792,061	1,104,151	0.0127	0.9873	88.75
15.5	85,852,917	1,091,694	0.0127	0.9873	87.62
16.5	90,023,687	488,764	0.0054	0.9946	86.51
17.5	89,016,769	23,827	0.0003	0.9997	86.04
18.5	87,141,806	1,153,590	0.0132	0.9868	86.01
19.5	88,012,106	550,055	0.0062	0.9938	84.87
20.5	90,933,122	253,724	0.0028	0.9972	84.34
21.5	94,553,469	1,309,234	0.0138	0.9862	84.10
22.5	81,888,701	343,093	0.0042	0.9958	82.94
23.5	82,007,007	965,222	0.0118	0.9882	82.59
24.5	65,750,062	555,359	0.0084	0.9916	81.62
25.5	53,201,614	344,959	0.0065	0.9935	80.93
26.5	47,873,998	472,975	0.0099	0.9901	80.40
27.5	49,832,813	657,082	0.0132	0.9868	79.60
28.5	52,391,546	712,630	0.0136	0.9864	78.55
29.5	49,782,899	518,354	0.0104	0.9896	77.48
30.5	47,462,322	309,459	0.0065	0.9935	76.67
31.5	44,332,807	169,586	0.0038	0.9962	76.17
32.5	41,891,240	219,027	0.0052	0.9948	75.88
33.5	38,812,965	143,022	0.0037	0.9963	75.49
34.5	35,579,188	1,061,123	0.0298	0.9702	75.21
35.5	28,799,952	68,468	0.0024	0.9976	72.97
36.5	20,621,703	65,534	0.0032	0.9968	72.79
37.5	16,621,220	388,812	0.0234	0.9766	72.56
38.5	12,438,876	31,454	0.0025	0.9975	70.86

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

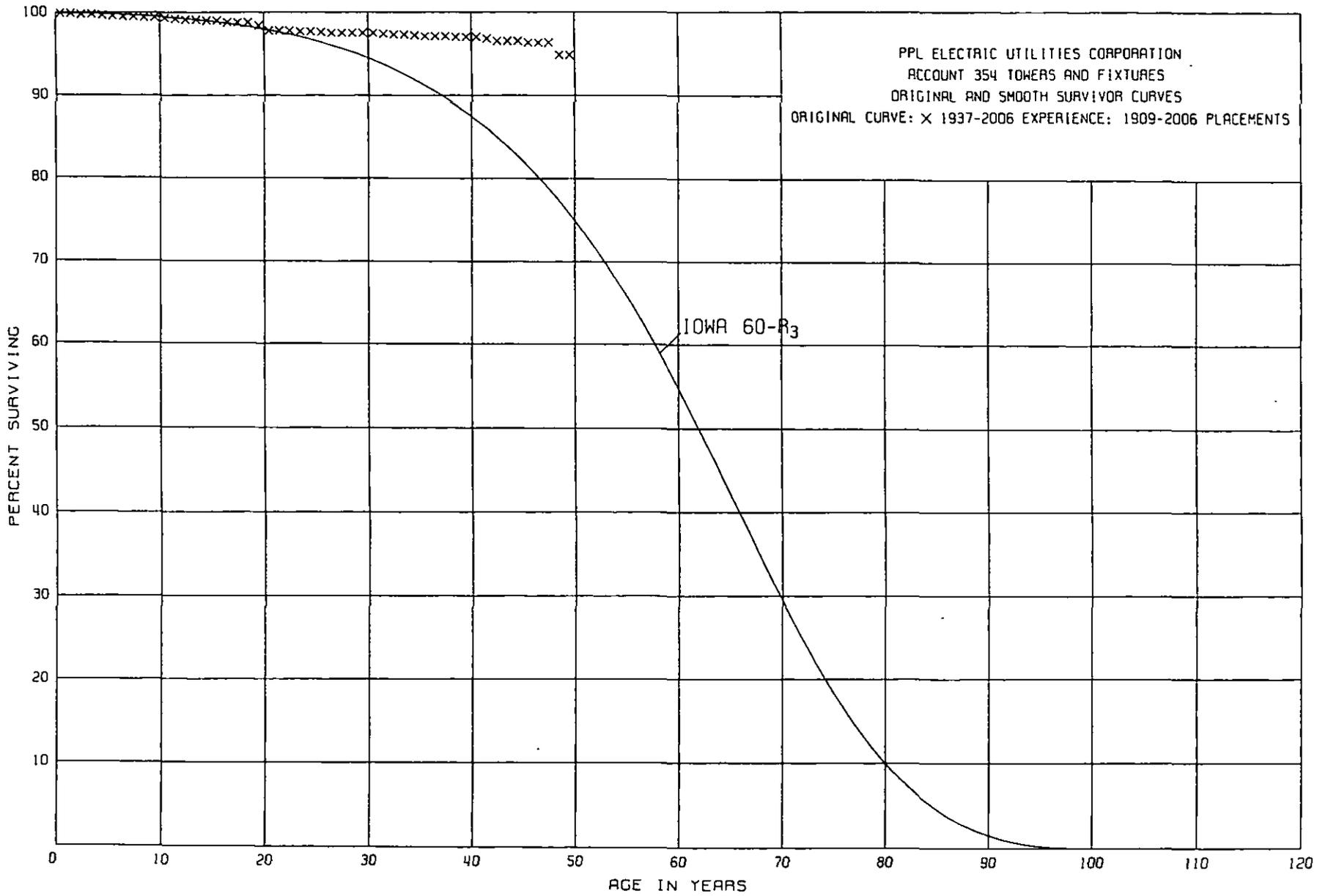
PLACEMENT BAND 1913-2006			EXPERIENCE BAND 1987-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,284,916	14,931	0.0024	0.9976	70.68
40.5	5,336,973	7,147	0.0013	0.9987	70.51
41.5	5,236,898	6,001	0.0011	0.9989	70.42
42.5	4,398,268	32,549	0.0074	0.9926	70.34
43.5	4,635,926	20,433	0.0044	0.9956	69.82
44.5	4,935,997	11,925	0.0024	0.9976	69.51
45.5	4,838,972	566,948	0.1172	0.8828	69.34
46.5	4,263,116	3,917	0.0009	0.9991	61.21
47.5	6,169,530	5,583	0.0009	0.9991	61.15
48.5	7,590,402	12,775	0.0017	0.9983	61.09
49.5	7,767,632	89,140	0.0115	0.9885	60.99
50.5	6,399,955	125,218	0.0196	0.9804	60.29
51.5	6,182,517	12,629	0.0020	0.9980	59.11
52.5	4,798,286	3,337	0.0007	0.9993	58.99
53.5	2,827,741	252,857	0.0894	0.9106	58.95
54.5	2,226,379	98,875	0.0444	0.9556	53.68
55.5	1,664,874	711	0.0004	0.9996	51.30
56.5	1,705,664	22,044	0.0129	0.9871	51.28
57.5	634,382	256,740	0.4047	0.5953	50.62
58.5	198,449	449	0.0023	0.9977	30.13
59.5	139,244	8,217	0.0590	0.9410	30.06
60.5	426,705	48,145	0.1128	0.8872	28.29
61.5	462,304	1,417	0.0031	0.9969	25.10
62.5	391,921	7,328	0.0187	0.9813	25.02
63.5	543,083		0.0000	1.0000	24.55
64.5	524,994		0.0000	1.0000	24.55
65.5	364,423	196,448	0.5391	0.4609	24.55
66.5	898,681		0.0000	1.0000	11.32
67.5	925,714	4	0.0000	1.0000	11.32
68.5	205,010	123	0.0006	0.9994	11.32
69.5	89,670		0.0000	1.0000	11.31
70.5	91,335		0.0000	1.0000	11.31
71.5	92,907	68	0.0007	0.9993	11.31
72.5	284,153	361	0.0013	0.9987	11.30
73.5	451,948	1,718	0.0038	0.9962	11.29
74.5	454,734	226	0.0005	0.9995	11.25
75.5	766,588	1,156	0.0015	0.9985	11.24
76.5	562,667		0.0000	1.0000	11.22
77.5	267,868	45,247	0.1689	0.8311	11.22
78.5	123,669		0.0000	1.0000	9.32

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2006			EXPERIENCE BAND 1987-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	130,233		0.0000	1.0000	9.32
80.5	43,578		0.0000	1.0000	9.32
81.5	46,281	2,768	0.0598	0.9402	9.32
82.5	28,134		0.0000	1.0000	8.76
83.5	53,032		0.0000	1.0000	8.76
84.5					8.76
85.5	3,046		0.0000		
86.5					
87.5	159		0.0000		
88.5	376		0.0000		
89.5	349		0.0000		
90.5	349		0.0000		
91.5	375		0.0000		
92.5	349		0.0000		
93.5					



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	142,543,025	153,543	0.0011	0.9989	100.00
0.5	138,537,143	32,447	0.0002	0.9998	99.89
1.5	132,691,363	53,285	0.0004	0.9996	99.87
2.5	119,265,766	86,172	0.0007	0.9993	99.83
3.5	113,507,511	53,351	0.0005	0.9995	99.76
4.5	112,283,315	84,988	0.0008	0.9992	99.71
5.5	117,463,044	121,016	0.0010	0.9990	99.63
6.5	127,434,859	33,811	0.0003	0.9997	99.53
7.5	133,944,458	161,096	0.0012	0.9988	99.50
8.5	139,796,620	1,295	0.0000	1.0000	99.38
9.5	142,108,168	118,702	0.0008	0.9992	99.38
10.5	139,885,843	159,533	0.0011	0.9989	99.30
11.5	135,650,314	183,814	0.0014	0.9986	99.19
12.5	139,963,050	1,567	0.0000	1.0000	99.05
13.5	135,860,572	60,397	0.0004	0.9996	99.05
14.5	130,470,073	19,036	0.0001	0.9999	99.01
15.5	128,836,219	200,344	0.0016	0.9984	99.00
16.5	119,676,720	6,814	0.0001	0.9999	98.84
17.5	116,906,609	11,911	0.0001	0.9999	98.83
18.5	114,471,812	449,309	0.0039	0.9961	98.82
19.5	111,479,014	675,868	0.0061	0.9939	98.43
20.5	108,453,208	43,070	0.0004	0.9996	97.83
21.5	106,956,239	19,792	0.0002	0.9998	97.79
22.5	107,317,843	123,326	0.0011	0.9989	97.77
23.5	108,339,379	11,943	0.0001	0.9999	97.66
24.5	107,183,161	46,907	0.0004	0.9996	97.65
25.5	87,700,177	76,106	0.0009	0.9991	97.61
26.5	77,822,598	18,234	0.0002	0.9998	97.52
27.5	74,455,046	15,461	0.0002	0.9998	97.50
28.5	71,046,372	8,558	0.0001	0.9999	97.48
29.5	69,791,712	4,993	0.0001	0.9999	97.47
30.5	64,795,332	34,118	0.0005	0.9995	97.46
31.5	62,301,437	80,919	0.0013	0.9987	97.41
32.5	62,448,441	20,231	0.0003	0.9997	97.28
33.5	55,308,803	32,256	0.0006	0.9994	97.25
34.5	51,912,229	43,548	0.0008	0.9992	97.19
35.5	42,910,702	18,651	0.0004	0.9996	97.11
36.5	36,149,254	6,858	0.0002	0.9998	97.07
37.5	30,272,736	4,831	0.0002	0.9998	97.05
38.5	21,541,879	1,418	0.0001	0.9999	97.03

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,123,154	6,021	0.0005	0.9995	97.02
40.5	10,749,684	20,088	0.0019	0.9981	96.97
41.5	9,631,389	33,075	0.0034	0.9966	96.79
42.5	8,467,361		0.0000	1.0000	96.46
43.5	8,353,199		0.0000	1.0000	96.46
44.5	8,320,160	11,983	0.0014	0.9986	96.46
45.5	7,527,408		0.0000	1.0000	96.32
46.5	6,719,771	4,240	0.0006	0.9994	96.32
47.5	6,703,733	99,962	0.0149	0.9851	96.26
48.5	5,785,229		0.0000	1.0000	94.83
49.5	5,955,583	1,913	0.0003	0.9997	94.83
50.5	5,084,806	1,200	0.0002	0.9998	94.80
51.5	5,111,595		0.0000	1.0000	94.78
52.5	4,394,884		0.0000	1.0000	94.78
53.5	3,861,350		0.0000	1.0000	94.78
54.5	3,056,762		0.0000	1.0000	94.78
55.5	3,074,842		0.0000	1.0000	94.78
56.5	2,741,101		0.0000	1.0000	94.78
57.5	1,776,235		0.0000	1.0000	94.78
58.5	1,567,744		0.0000	1.0000	94.78
59.5	1,429,243		0.0000	1.0000	94.78
60.5	1,516,434	11,712	0.0077	0.9923	94.78
61.5	1,567,264		0.0000	1.0000	94.05
62.5	1,561,157		0.0000	1.0000	94.05
63.5	1,561,110	5,300	0.0034	0.9966	94.05
64.5	1,471,274		0.0000	1.0000	93.73
65.5	1,376,714		0.0000	1.0000	93.73
66.5	1,376,345		0.0000	1.0000	93.73
67.5	1,638,307		0.0000	1.0000	93.73
68.5	1,617,466		0.0000	1.0000	93.73
69.5	1,567,735		0.0000	1.0000	93.73
70.5	1,649,954		0.0000	1.0000	93.73
71.5	1,388,318	2,069	0.0015	0.9985	93.73
72.5	1,391,840	2,069	0.0015	0.9985	93.59
73.5	1,225,321		0.0000	1.0000	93.45
74.5	1,141,284		0.0000	1.0000	93.45
75.5	1,161,268		0.0000	1.0000	93.45
76.5	1,260,819		0.0000	1.0000	93.45
77.5	1,235,784		0.0000	1.0000	93.45
78.5	1,191,480		0.0000	1.0000	93.45

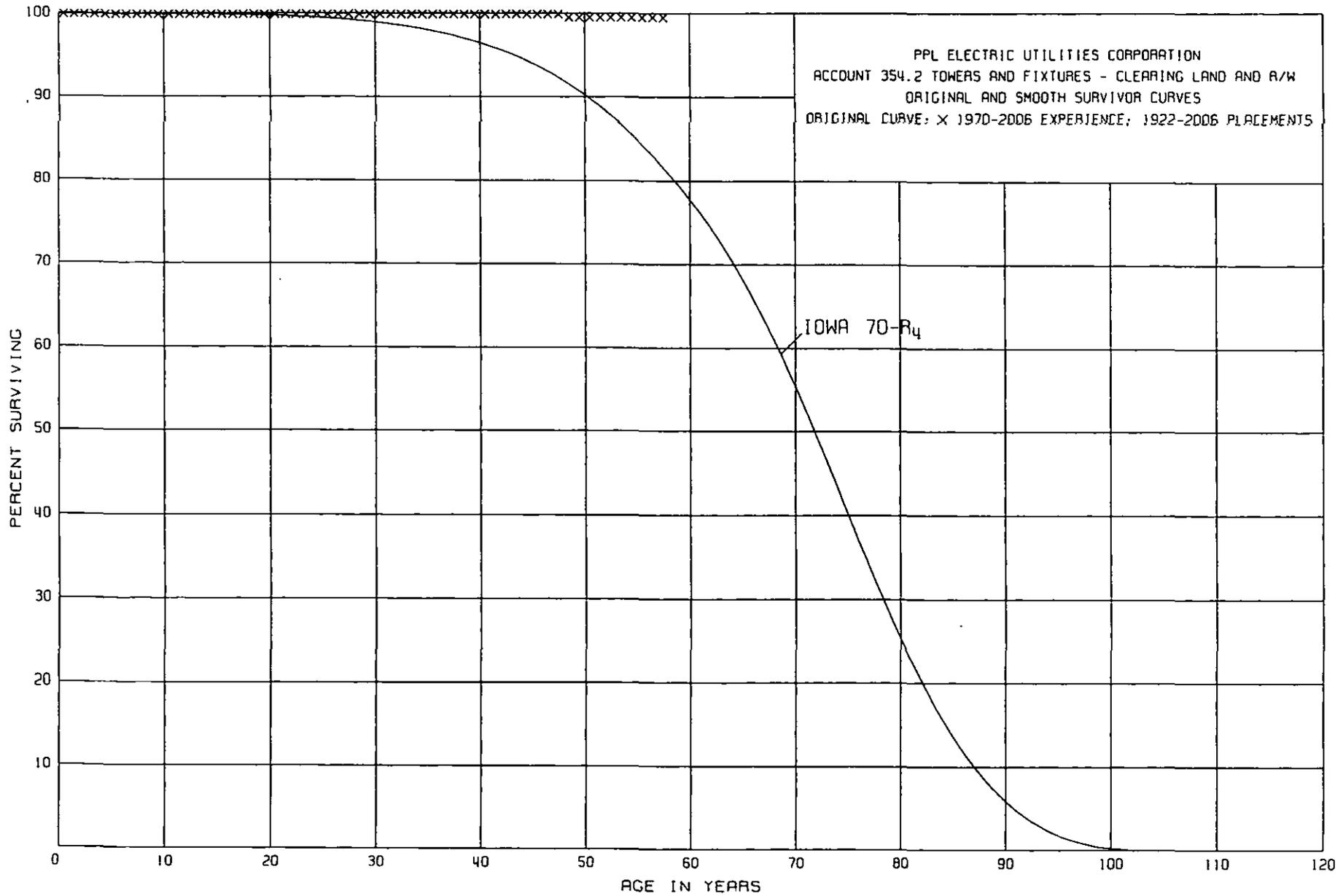
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2006			EXPERIENCE BAND 1937-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,611,738	1,992	0.0012	0.9988	93.45	
80.5	719,602		0.0000	1.0000	93.34	
81.5	694,740		0.0000	1.0000	93.34	
82.5	447,904		0.0000	1.0000	93.34	
83.5	79,406		0.0000	1.0000	93.34	
84.5	8,470		0.0000	1.0000	93.34	
85.5	128,255		0.0000	1.0000	93.34	
86.5	124,335		0.0000	1.0000	93.34	
87.5	122,526		0.0000	1.0000	93.34	
88.5	240,603		0.0000	1.0000	93.34	
89.5	169,639		0.0000	1.0000	93.34	
90.5	169,639		0.0000	1.0000	93.34	
91.5	169,639	394	0.0023	0.9977	93.34	
92.5	72,599		0.0000	1.0000	93.13	
93.5	26,094		0.0000	1.0000	93.13	
94.5	26,094		0.0000	1.0000	93.13	
95.5	26,094		0.0000	1.0000	93.13	
96.5	5,057		0.0000	1.0000	93.13	
97.5					93.13	

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PPL ELECTRIC UTILITIES CORPORATION

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

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2006

EXPERIENCE BAND 1970-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,914,566		0.0000	1.0000	100.00
0.5	3,983,496		0.0000	1.0000	100.00
1.5	4,131,462		0.0000	1.0000	100.00
2.5	4,944,985	4,122	0.0008	0.9992	100.00
3.5	4,945,682		0.0000	1.0000	99.92
4.5	5,368,930		0.0000	1.0000	99.92
5.5	5,564,957		0.0000	1.0000	99.92
6.5	5,710,599		0.0000	1.0000	99.92
7.5	5,751,360		0.0000	1.0000	99.92
8.5	5,761,848		0.0000	1.0000	99.92
9.5	6,031,266		0.0000	1.0000	99.92
10.5	6,312,058		0.0000	1.0000	99.92
11.5	6,475,421		0.0000	1.0000	99.92
12.5	6,955,198		0.0000	1.0000	99.92
13.5	6,900,300		0.0000	1.0000	99.92
14.5	6,467,213		0.0000	1.0000	99.92
15.5	6,556,909		0.0000	1.0000	99.92
16.5	6,221,003		0.0000	1.0000	99.92
17.5	6,190,867		0.0000	1.0000	99.92
18.5	6,155,995		0.0000	1.0000	99.92
19.5	6,234,924		0.0000	1.0000	99.92
20.5	6,007,575		0.0000	1.0000	99.92
21.5	5,975,731		0.0000	1.0000	99.92
22.5	5,978,210		0.0000	1.0000	99.92
23.5	6,694,363		0.0000	1.0000	99.92
24.5	6,690,356		0.0000	1.0000	99.92
25.5	5,564,553		0.0000	1.0000	99.92
26.5	4,313,610		0.0000	1.0000	99.92
27.5	3,433,906		0.0000	1.0000	99.92
28.5	3,436,488		0.0000	1.0000	99.92
29.5	3,435,629		0.0000	1.0000	99.92
30.5	3,381,571		0.0000	1.0000	99.92
31.5	3,340,533		0.0000	1.0000	99.92
32.5	3,369,767		0.0000	1.0000	99.92
33.5	2,988,575		0.0000	1.0000	99.92
34.5	2,802,971		0.0000	1.0000	99.92
35.5	2,390,888		0.0000	1.0000	99.92
36.5	2,186,542		0.0000	1.0000	99.92
37.5	2,034,351		0.0000	1.0000	99.92
38.5	1,853,587		0.0000	1.0000	99.92

PPL ELECTRIC UTILITIES CORPORATION

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2006			EXPERIENCE BAND 1970-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,028,805		0.0000	1.0000	99.92
40.5	1,025,300		0.0000	1.0000	99.92
41.5	978,813		0.0000	1.0000	99.92
42.5	947,132		0.0000	1.0000	99.92
43.5	1,042,461		0.0000	1.0000	99.92
44.5	1,047,371		0.0000	1.0000	99.92
45.5	965,472		0.0000	1.0000	99.92
46.5	943,074		0.0000	1.0000	99.92
47.5	952,261	4,177	0.0044	0.9956	99.92
48.5	926,870		0.0000	1.0000	99.48
49.5	1,022,480		0.0000	1.0000	99.48
50.5	850,778		0.0000	1.0000	99.48
51.5	851,565		0.0000	1.0000	99.48
52.5	688,419		0.0000	1.0000	99.48
53.5	535,655		0.0000	1.0000	99.48
54.5	442,047		0.0000	1.0000	99.48
55.5	395,259		0.0000	1.0000	99.48
56.5	364,129		0.0000	1.0000	99.48
57.5	223,398		0.0000	1.0000	99.48
58.5	197,160		0.0000	1.0000	99.48
59.5	180,207		0.0000	1.0000	99.48
60.5	176,912		0.0000	1.0000	99.48
61.5	177,349		0.0000	1.0000	99.48
62.5	174,973		0.0000	1.0000	99.48
63.5	174,973		0.0000	1.0000	99.48
64.5	172,332		0.0000	1.0000	99.48
65.5	168,709		0.0000	1.0000	99.48
66.5	167,073		0.0000	1.0000	99.48
67.5	192,710		0.0000	1.0000	99.48
68.5	191,940		0.0000	1.0000	99.48
69.5	167,413		0.0000	1.0000	99.48
70.5	172,151		0.0000	1.0000	99.48
71.5	146,513		0.0000	1.0000	99.48
72.5	146,213		0.0000	1.0000	99.48
73.5	129,826		0.0000	1.0000	99.48
74.5	125,431		0.0000	1.0000	99.48
75.5	133,081		0.0000	1.0000	99.48
76.5	132,171		0.0000	1.0000	99.48
77.5	144,214		0.0000	1.0000	99.48
78.5	143,962		0.0000	1.0000	99.48

PPL ELECTRIC UTILITIES CORPORATION

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

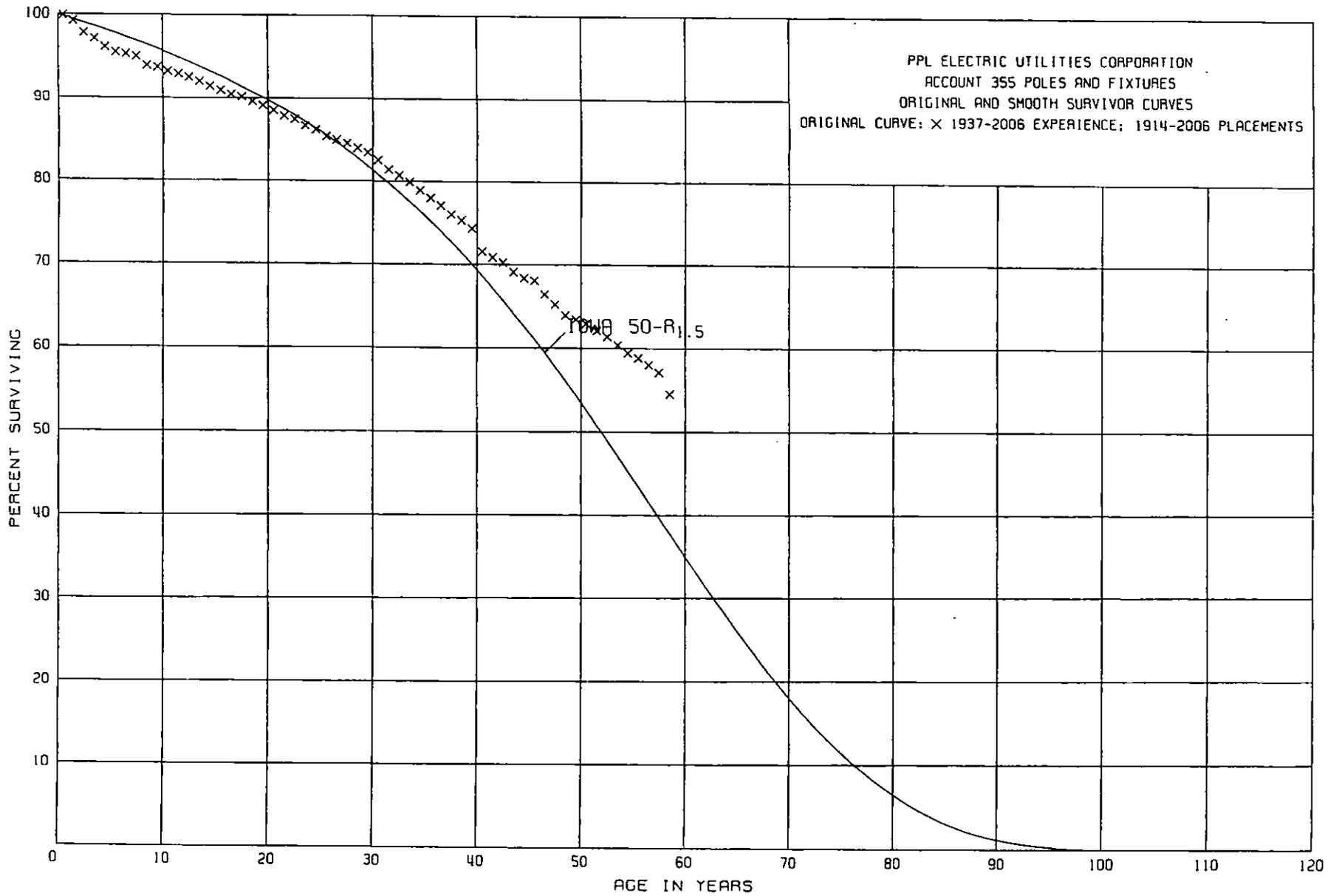
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2006

EXPERIENCE BAND 1970-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	209,694		0.0000	1.0000	99.48
80.5	121,250		0.0000	1.0000	99.48
81.5	105,930		0.0000	1.0000	99.48
82.5	84,661		0.0000	1.0000	99.48
83.5	11,279		0.0000	1.0000	99.48
84.5					99.48

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,104,796	4,543	0.0002	0.9998	100.00
0.5	16,337,889	119,796	0.0073	0.9927	99.98
1.5	12,619,222	167,976	0.0133	0.9867	99.25
2.5	8,252,572	66,215	0.0080	0.9920	97.93
3.5	5,335,057	50,533	0.0095	0.9905	97.15
4.5	4,187,999	27,229	0.0065	0.9935	96.23
5.5	4,604,682	11,156	0.0024	0.9976	95.60
6.5	4,882,118	12,261	0.0025	0.9975	95.37
7.5	5,317,823	64,344	0.0121	0.9879	95.13
8.5	4,673,547	7,913	0.0017	0.9983	93.98
9.5	5,209,878	30,471	0.0058	0.9942	93.82
10.5	5,528,295	15,928	0.0029	0.9971	93.28
11.5	5,834,257	26,694	0.0046	0.9954	93.01
12.5	8,450,024	42,166	0.0050	0.9950	92.58
13.5	10,830,006	72,280	0.0067	0.9933	92.12
14.5	14,629,097	85,945	0.0059	0.9941	91.50
15.5	17,549,140	90,108	0.0051	0.9949	90.96
16.5	17,919,254	69,556	0.0039	0.9961	90.50
17.5	15,499,863	92,434	0.0060	0.9940	90.15
18.5	11,603,297	63,359	0.0055	0.9945	89.61
19.5	8,421,275	55,803	0.0066	0.9934	89.12
20.5	7,555,374	65,773	0.0087	0.9913	88.53
21.5	6,746,760	31,409	0.0047	0.9953	87.76
22.5	7,718,117	69,516	0.0090	0.9910	87.35
23.5	13,028,118	75,526	0.0058	0.9942	86.56
24.5	11,615,107	102,291	0.0088	0.9912	86.06
25.5	14,783,189	73,062	0.0049	0.9951	85.30
26.5	14,778,634	73,756	0.0050	0.9950	84.88
27.5	12,372,423	85,110	0.0069	0.9931	84.46
28.5	11,944,679	70,734	0.0059	0.9941	83.88
29.5	9,938,676	110,721	0.0111	0.9889	83.39
30.5	10,470,957	129,703	0.0124	0.9876	82.46
31.5	8,642,356	75,248	0.0087	0.9913	81.44
32.5	8,552,633	91,784	0.0107	0.9893	80.73
33.5	8,176,353	96,529	0.0118	0.9882	79.87
34.5	6,812,047	79,238	0.0116	0.9884	78.93
35.5	5,743,129	66,435	0.0116	0.9884	78.01
36.5	4,530,631	63,149	0.0139	0.9861	77.11
37.5	3,322,076	33,199	0.0100	0.9900	76.04
38.5	2,560,465	32,138	0.0126	0.9874	75.28

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,908,669	72,267	0.0379	0.9621	74.33
40.5	1,406,036	14,682	0.0104	0.9896	71.51
41.5	1,443,623	10,856	0.0075	0.9925	70.77
42.5	1,090,005	18,395	0.0169	0.9831	70.24
43.5	1,642,727	14,662	0.0089	0.9911	69.05
44.5	1,766,772	7,999	0.0045	0.9955	68.44
45.5	1,607,164	39,329	0.0245	0.9755	68.13
46.5	1,661,249	28,703	0.0173	0.9827	66.46
47.5	2,171,151	42,984	0.0198	0.9802	65.31
48.5	1,955,941	14,922	0.0076	0.9924	64.02
49.5	1,709,323	13,576	0.0079	0.9921	63.53
50.5	1,806,640	26,813	0.0148	0.9852	63.03
51.5	1,785,018	19,734	0.0111	0.9889	62.10
52.5	1,241,094	21,201	0.0171	0.9829	61.41
53.5	893,604	14,700	0.0165	0.9835	60.36
54.5	1,023,074	9,127	0.0089	0.9911	59.36
55.5	804,276	11,524	0.0143	0.9857	58.83
56.5	599,402	8,762	0.0146	0.9854	57.99
57.5	371,044	16,941	0.0457	0.9543	57.14
58.5	338,669	4,940	0.0146	0.9854	54.53
59.5	173,307	1,155	0.0067	0.9933	53.73
60.5	176,340	1,012	0.0057	0.9943	53.37
61.5	179,744	1,019	0.0057	0.9943	53.07
62.5	174,602	1,786	0.0102	0.9898	52.77
63.5	150,262	2,305	0.0153	0.9847	52.23
64.5	60,222	2,606	0.0433	0.9567	51.43
65.5	18,882	469	0.0248	0.9752	49.20
66.5	10,830	329	0.0304	0.9696	47.98
67.5	9,754	187	0.0192	0.9808	46.52
68.5	10,953	560	0.0511	0.9489	45.63
69.5	7,349	929	0.1264	0.8736	43.30
70.5	16,052	561	0.0349	0.9651	37.83
71.5	15,062	337	0.0224	0.9776	36.51
72.5	30,020	260	0.0087	0.9913	35.69
73.5	34,608	2,761	0.0798	0.9202	35.38
74.5	41,426	724	0.0175	0.9825	32.56
75.5	58,397	2,057	0.0352	0.9648	31.99
76.5	59,159	2,930	0.0495	0.9505	30.86
77.5	53,173	1,488	0.0280	0.9720	29.33
78.5	66,379	1,251	0.0188	0.9812	28.51

PPL ELECTRIC UTILITIES CORPORATION

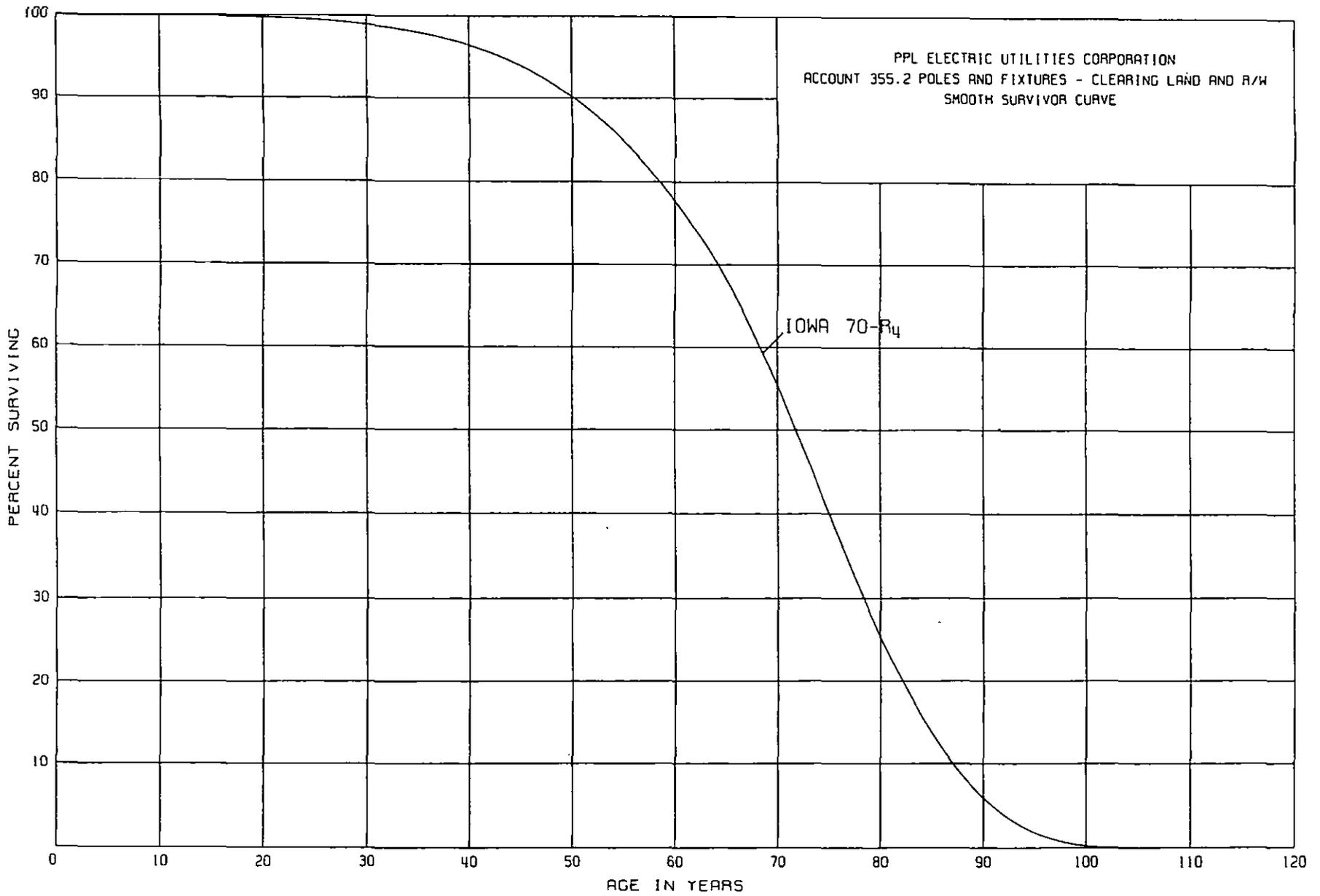
ACCOUNT 355 POLES AND FIXTURES

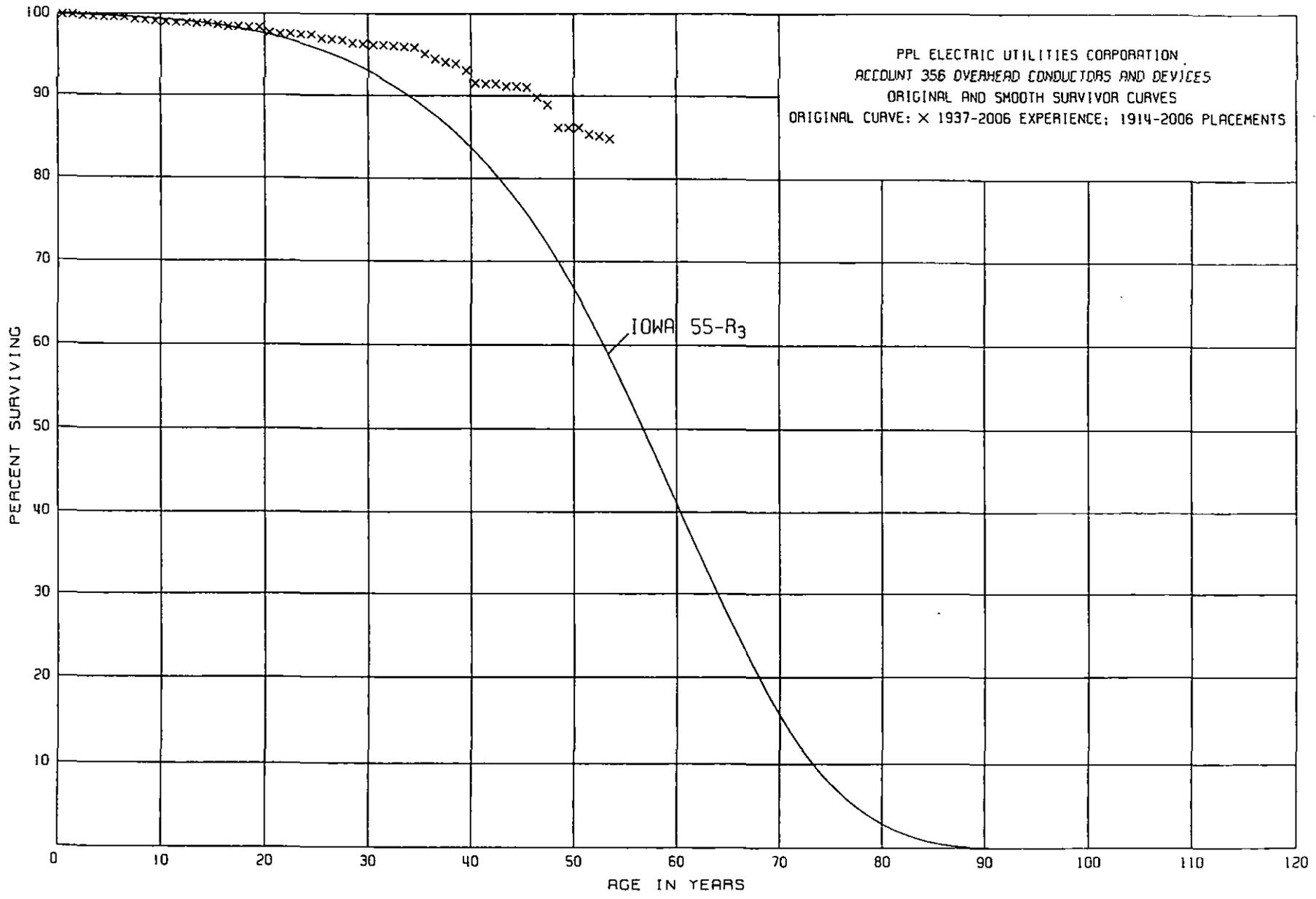
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	57,289	1,469	0.0256	0.9744	27.97
80.5	31,476	472	0.0150	0.9850	27.25
81.5	20,244	1,443	0.0713	0.9287	26.84
82.5	16,456	478	0.0290	0.9710	24.93
83.5	70	70	1.0000	0.0000	24.21
84.5					0.00





PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2006

EXPERIENCE BAND 1937-2006

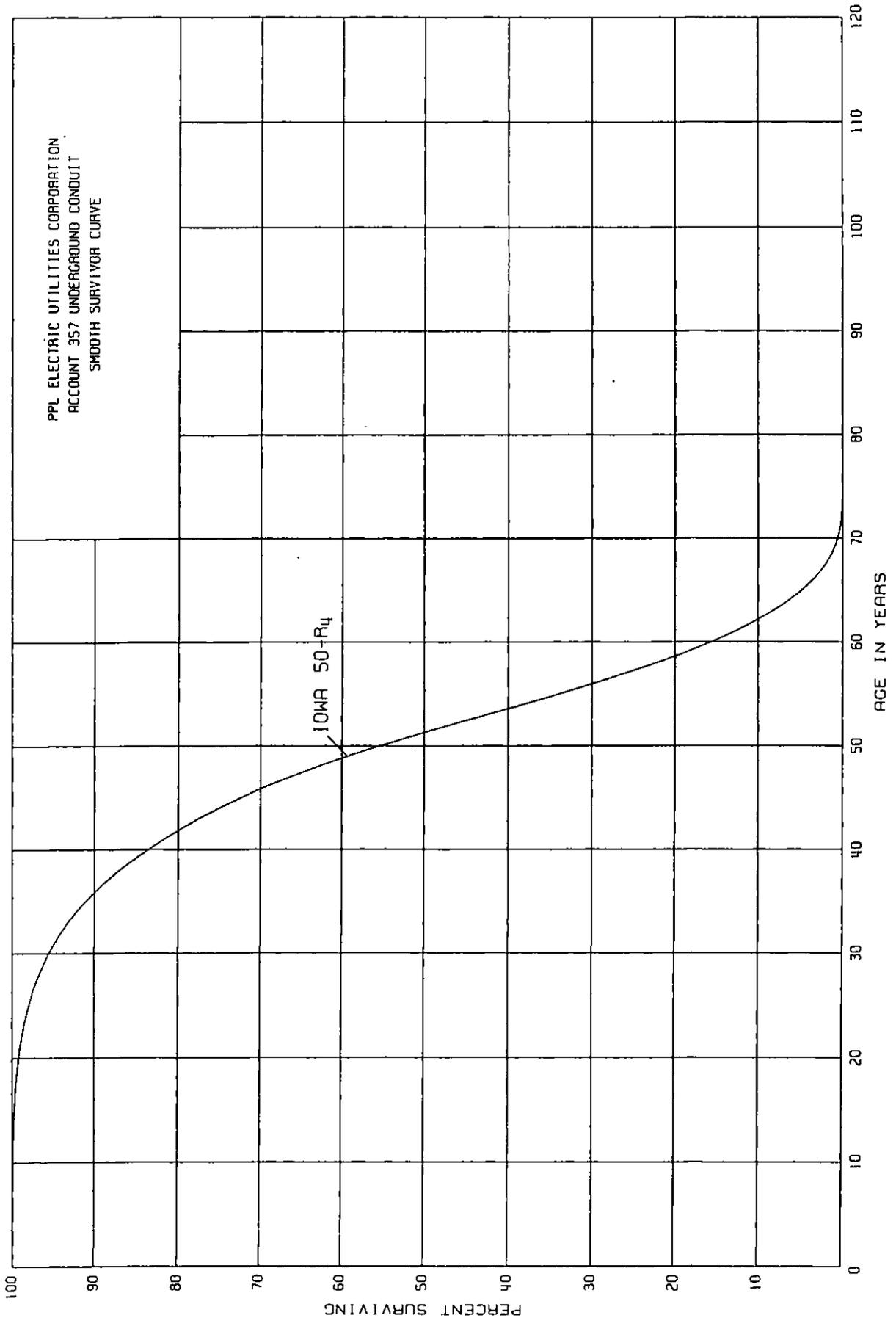
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,369,708	78,846	0.0009	0.9991	100.00
0.5	88,614,941	17,424	0.0002	0.9998	99.91
1.5	88,241,772	63,770	0.0007	0.9993	99.89
2.5	83,981,553	104,029	0.0012	0.9988	99.82
3.5	83,670,972	47,079	0.0006	0.9994	99.70
4.5	84,042,027	14,307	0.0002	0.9998	99.64
5.5	84,613,818	54,511	0.0006	0.9994	99.62
6.5	90,692,335	255,045	0.0028	0.9972	99.56
7.5	94,889,612	86,748	0.0009	0.9991	99.28
8.5	98,571,581	117,971	0.0012	0.9988	99.19
9.5	99,289,862	47,448	0.0005	0.9995	99.07
10.5	92,275,254	107,052	0.0012	0.9988	99.02
11.5	88,297,032	33,493	0.0004	0.9996	98.90
12.5	89,117,355	38,640	0.0004	0.9996	98.86
13.5	86,532,080	49,915	0.0006	0.9994	98.82
14.5	80,350,316	127,142	0.0016	0.9984	98.76
15.5	78,279,548	132,557	0.0017	0.9983	98.60
16.5	75,167,204	23,569	0.0003	0.9997	98.43
17.5	73,417,453	98,112	0.0013	0.9987	98.40
18.5	71,470,529	6,931	0.0001	0.9999	98.27
19.5	70,302,120	397,597	0.0057	0.9943	98.26
20.5	68,554,541	148,406	0.0022	0.9978	97.70
21.5	68,845,364	3,354	0.0000	1.0000	97.49
22.5	68,858,801	77,248	0.0011	0.9989	97.49
23.5	72,186,722	16,650	0.0002	0.9998	97.38
24.5	71,529,899	306,693	0.0043	0.9957	97.36
25.5	58,045,490	69,755	0.0012	0.9988	96.94
26.5	52,562,242	90,157	0.0017	0.9983	96.82
27.5	51,296,732	216,663	0.0042	0.9958	96.66
28.5	50,725,311	43,972	0.0009	0.9991	96.25
29.5	51,403,337	15,588	0.0003	0.9997	96.16
30.5	46,708,300	34,903	0.0007	0.9993	96.13
31.5	43,244,821	42,398	0.0010	0.9990	96.06
32.5	42,014,515	38,883	0.0009	0.9991	95.96
33.5	35,285,103	36,082	0.0010	0.9990	95.87
34.5	31,458,006	238,444	0.0076	0.9924	95.77
35.5	26,997,122	186,336	0.0069	0.9931	95.04
36.5	23,301,131	99,694	0.0043	0.9957	94.38
37.5	20,206,121	44,333	0.0022	0.9978	93.97
38.5	15,030,423	122,333	0.0081	0.9919	93.76

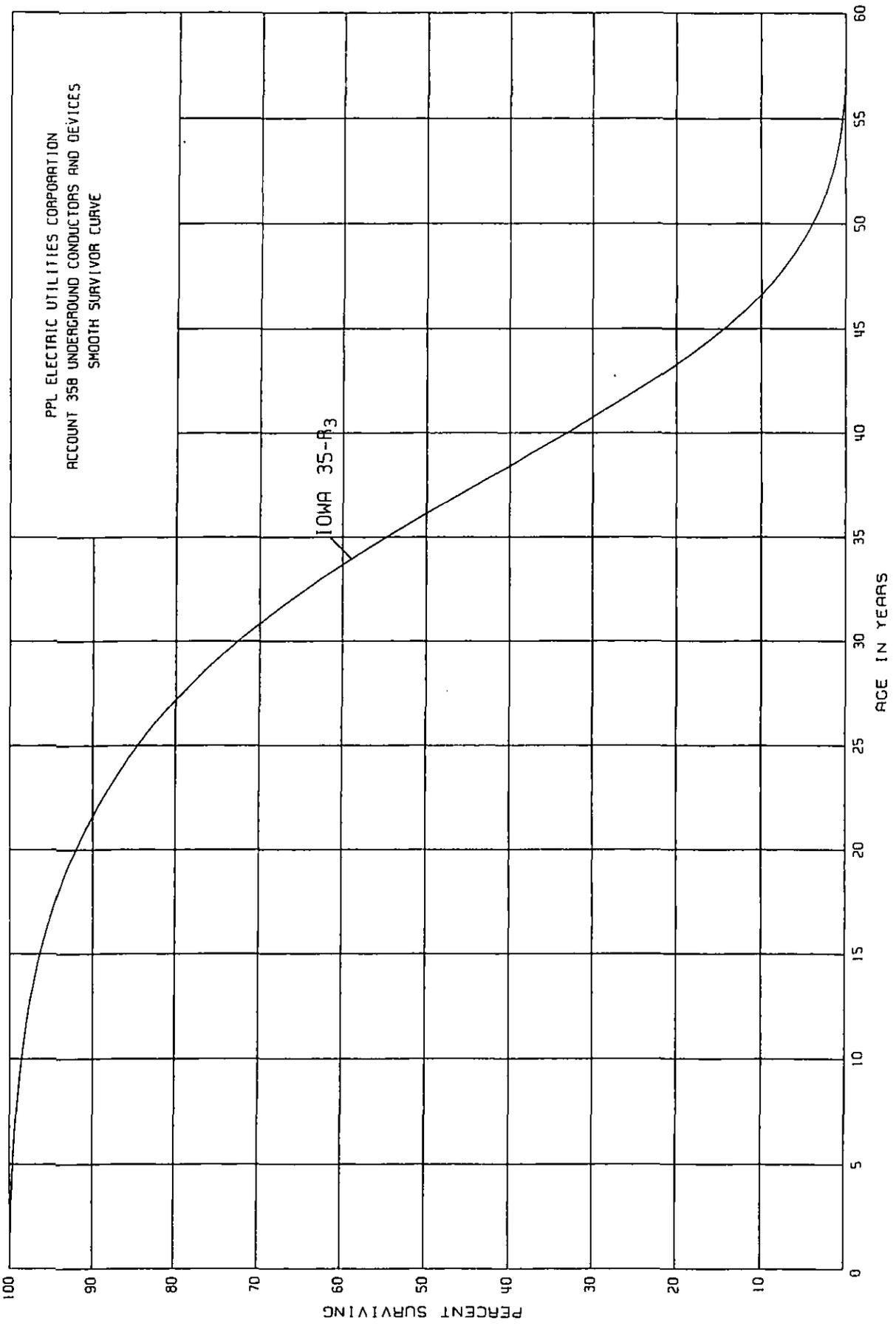
PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,837,152	113,613	0.0166	0.9834	93.00
40.5	6,214,457	4,272	0.0007	0.9993	91.46
41.5	5,566,529	984	0.0002	0.9998	91.40
42.5	4,959,841	17,403	0.0035	0.9965	91.38
43.5	5,008,671	22	0.0000	1.0000	91.06
44.5	5,500,589	4,324	0.0008	0.9992	91.06
45.5	5,278,525	68,422	0.0130	0.9870	90.99
46.5	5,097,537	51,241	0.0101	0.9899	89.81
47.5	5,022,689	156,184	0.0311	0.9689	88.90
48.5	4,556,015	2,028	0.0004	0.9996	86.14
49.5	4,564,938	726	0.0002	0.9998	86.11
50.5	4,286,124	40,529	0.0095	0.9905	86.09
51.5	4,368,147	7,529	0.0017	0.9983	85.27
52.5	3,604,807	13,697	0.0038	0.9962	85.13
53.5	3,428,713	2,176	0.0006	0.9994	84.81
54.5	3,025,115	716	0.0002	0.9998	84.76
55.5	3,241,938	364	0.0001	0.9999	84.74
56.5	3,105,991	1,086	0.0003	0.9997	84.73
57.5	2,348,189	7,255	0.0031	0.9969	84.70
58.5	2,088,932	135	0.0001	0.9999	84.44
59.5	1,565,951	530	0.0003	0.9997	84.43
60.5	1,461,174	4,586	0.0031	0.9969	84.40
61.5	1,549,058		0.0000	1.0000	84.14
62.5	1,521,505		0.0000	1.0000	84.14
63.5	1,499,354	1,338	0.0009	0.9991	84.14
64.5	1,446,207	2,054	0.0014	0.9986	84.06
65.5	1,424,661	2,301	0.0016	0.9984	83.94
66.5	2,040,562	1,679	0.0008	0.9992	83.81
67.5	2,083,247	108,366	0.0520	0.9480	83.74
68.5	1,989,188	630	0.0003	0.9997	79.39
69.5	1,772,011	1,663	0.0009	0.9991	79.37
70.5	1,161,594		0.0000	1.0000	79.30
71.5	1,124,673		0.0000	1.0000	79.30
72.5	1,174,759	1,952	0.0017	0.9983	79.30
73.5	1,052,331	735	0.0007	0.9993	79.17
74.5	1,086,352	13	0.0000	1.0000	79.11
75.5	1,118,666	26	0.0000	1.0000	79.11
76.5	1,033,729	1,414	0.0014	0.9986	79.11
77.5	1,012,708	560	0.0006	0.9994	79.00
78.5	833,546		0.0000	1.0000	78.95

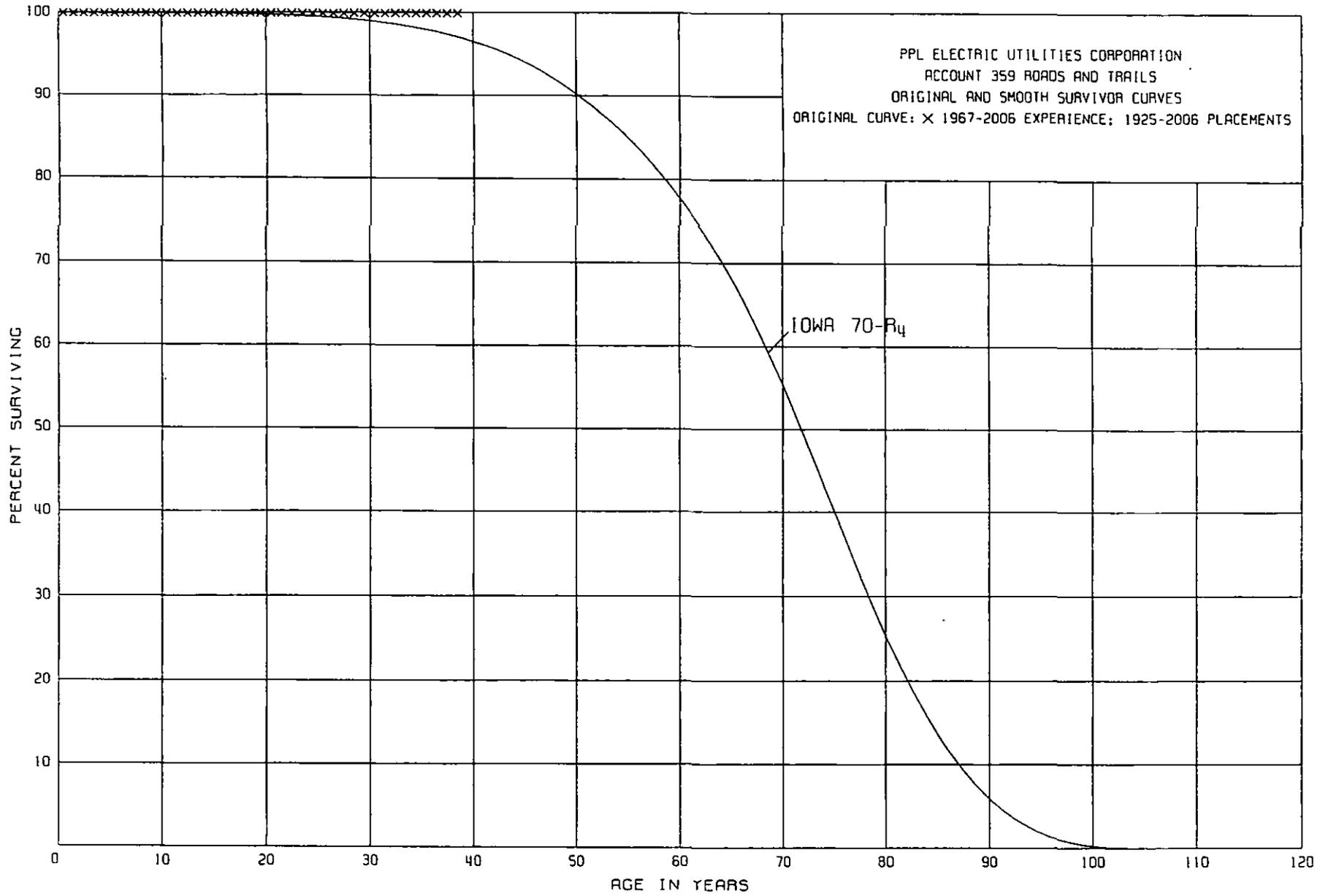
PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	805,037	2,044	0.0025	0.9975	78.95
80.5	128,472		0.0000	1.0000	78.75
81.5	100,592		0.0000	1.0000	78.75
82.5	62,597	109	0.0017	0.9983	78.75
83.5	32,494	53	0.0016	0.9984	78.62
84.5					78.49
85.5					
86.5					
87.5					
88.5	9,041		0.0000		
89.5	9,041		0.0000		
90.5	9,041		0.0000		
91.5	9,041		0.0000		
92.5					





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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2006

EXPERIENCE BAND 1967-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,545,040		0.0000	1.0000	100.00
0.5	5,528,124		0.0000	1.0000	100.00
1.5	5,543,422		0.0000	1.0000	100.00
2.5	5,548,299		0.0000	1.0000	100.00
3.5	5,548,299		0.0000	1.0000	100.00
4.5	5,548,299		0.0000	1.0000	100.00
5.5	5,542,587		0.0000	1.0000	100.00
6.5	5,542,587		0.0000	1.0000	100.00
7.5	5,542,587		0.0000	1.0000	100.00
8.5	5,542,587		0.0000	1.0000	100.00
9.5	5,542,587		0.0000	1.0000	100.00
10.5	5,583,152		0.0000	1.0000	100.00
11.5	5,578,348		0.0000	1.0000	100.00
12.5	5,577,967		0.0000	1.0000	100.00
13.5	5,576,177		0.0000	1.0000	100.00
14.5	5,423,096		0.0000	1.0000	100.00
15.5	5,423,096		0.0000	1.0000	100.00
16.5	5,423,096		0.0000	1.0000	100.00
17.5	5,335,722		0.0000	1.0000	100.00
18.5	5,335,722		0.0000	1.0000	100.00
19.5	5,335,722		0.0000	1.0000	100.00
20.5	5,335,722		0.0000	1.0000	100.00
21.5	5,329,717		0.0000	1.0000	100.00
22.5	5,331,767		0.0000	1.0000	100.00
23.5	5,330,797		0.0000	1.0000	100.00
24.5	5,307,152		0.0000	1.0000	100.00
25.5	3,156,865		0.0000	1.0000	100.00
26.5	1,813,125		0.0000	1.0000	100.00
27.5	1,732,241		0.0000	1.0000	100.00
28.5	1,510,648		0.0000	1.0000	100.00
29.5	1,510,648		0.0000	1.0000	100.00
30.5	1,414,885		0.0000	1.0000	100.00
31.5	1,385,963		0.0000	1.0000	100.00
32.5	1,385,963		0.0000	1.0000	100.00
33.5	948,667		0.0000	1.0000	100.00
34.5	818,691		0.0000	1.0000	100.00
35.5	528,559		0.0000	1.0000	100.00
36.5	323,102		0.0000	1.0000	100.00
37.5	260,951	293	0.0011	0.9989	100.00
38.5	215,318		0.0000	1.0000	99.89
39.5	91,547	1,096	0.0120	0.9880	99.89

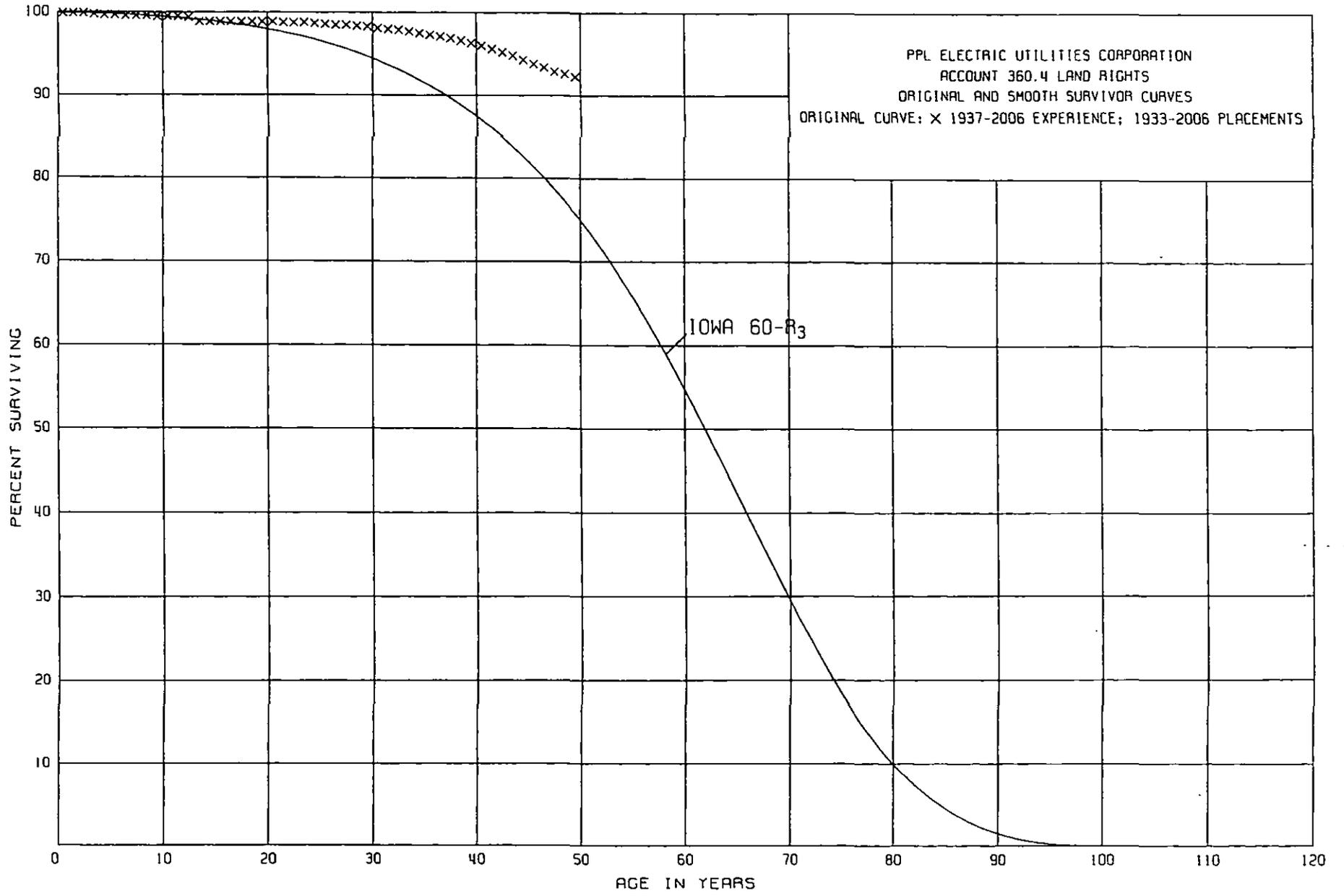
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2006			EXPERIENCE BAND 1967-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	92,828		0.0000	1.0000	98.69
41.5	77,561		0.0000	1.0000	98.69
42.5	70,529		0.0000	1.0000	98.69
43.5	70,529		0.0000	1.0000	98.69
44.5	70,529		0.0000	1.0000	98.69
45.5	53,222		0.0000	1.0000	98.69
46.5	53,222		0.0000	1.0000	98.69
47.5	53,222		0.0000	1.0000	98.69
48.5	53,222		0.0000	1.0000	98.69
49.5	53,222		0.0000	1.0000	98.69
50.5	12,657		0.0000	1.0000	98.69
51.5	12,657		0.0000	1.0000	98.69
52.5	12,657		0.0000	1.0000	98.69
53.5	12,657		0.0000	1.0000	98.69
54.5	12,657		0.0000	1.0000	98.69
55.5	12,657		0.0000	1.0000	98.69
56.5	12,657		0.0000	1.0000	98.69
57.5	12,383		0.0000	1.0000	98.69
58.5	12,383		0.0000	1.0000	98.69
59.5	12,383		0.0000	1.0000	98.69
60.5	12,383		0.0000	1.0000	98.69
61.5	12,383		0.0000	1.0000	98.69
62.5	10,333		0.0000	1.0000	98.69
63.5	2,408		0.0000	1.0000	98.69
64.5	2,408		0.0000	1.0000	98.69
65.5	2,408		0.0000	1.0000	98.69
66.5	2,408		0.0000	1.0000	98.69
67.5	2,408		0.0000	1.0000	98.69
68.5	2,408		0.0000	1.0000	98.69
69.5	2,408		0.0000	1.0000	98.69
70.5	2,408		0.0000	1.0000	98.69
71.5	2,408		0.0000	1.0000	98.69
72.5	2,408		0.0000	1.0000	98.69
73.5	2,408		0.0000	1.0000	98.69
74.5	2,408		0.0000	1.0000	98.69
75.5	2,408		0.0000	1.0000	98.69
76.5	2,408		0.0000	1.0000	98.69
77.5	2,408		0.0000	1.0000	98.69
78.5	2,408		0.0000	1.0000	98.69
79.5	2,408		0.0000	1.0000	98.69
80.5	32		0.0000	1.0000	98.69
81.5					98.69

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,959,446	18,573	0.0002	0.9998	100.00
0.5	100,711,130	47,987	0.0005	0.9995	99.98
1.5	100,607,675	54,307	0.0005	0.9995	99.93
2.5	100,544,185	65,300	0.0006	0.9994	99.88
3.5	100,461,634	80,672	0.0008	0.9992	99.82
4.5	99,710,706	78,073	0.0008	0.9992	99.74
5.5	98,817,561	48,547	0.0005	0.9995	99.66
6.5	96,428,742	23,644	0.0002	0.9998	99.61
7.5	94,377,634	29,024	0.0003	0.9997	99.59
8.5	91,513,315	20,438	0.0002	0.9998	99.56
9.5	88,086,736	36,518	0.0004	0.9996	99.54
10.5	85,188,677	40,591	0.0005	0.9995	99.50
11.5	78,980,410	36,559	0.0005	0.9995	99.45
12.5	73,927,282	352,335	0.0048	0.9952	99.40
13.5	69,545,507	914	0.0000	1.0000	98.92
14.5	64,825,503	605	0.0000	1.0000	98.92
15.5	60,298,464	1,287	0.0000	1.0000	98.92
16.5	57,223,930	3,032	0.0001	0.9999	98.92
17.5	55,096,980	5,446	0.0001	0.9999	98.91
18.5	53,876,057	10,953	0.0002	0.9998	98.90
19.5	52,012,611	12,813	0.0002	0.9998	98.88
20.5	49,545,771	14,777	0.0003	0.9997	98.86
21.5	46,915,850	19,241	0.0004	0.9996	98.83
22.5	45,161,968	20,056	0.0004	0.9996	98.79
23.5	40,453,849	27,327	0.0007	0.9993	98.75
24.5	38,267,914	24,529	0.0006	0.9994	98.68
25.5	33,982,800	26,886	0.0008	0.9992	98.62
26.5	32,023,806	28,566	0.0009	0.9991	98.54
27.5	29,848,450	28,359	0.0010	0.9990	98.45
28.5	27,134,433	27,785	0.0010	0.9990	98.35
29.5	25,340,212	28,751	0.0011	0.9989	98.25
30.5	22,594,239	28,192	0.0012	0.9988	98.14
31.5	20,172,743	27,348	0.0014	0.9986	98.02
32.5	18,097,281	28,934	0.0016	0.9984	97.88
33.5	15,268,095	28,432	0.0019	0.9981	97.72
34.5	13,258,809	26,115	0.0020	0.9980	97.53
35.5	11,314,554	26,186	0.0023	0.9977	97.33
36.5	10,605,106	28,896	0.0027	0.9973	97.11
37.5	9,845,541	28,842	0.0029	0.9971	96.85
38.5	9,221,122	27,890	0.0030	0.9970	96.57

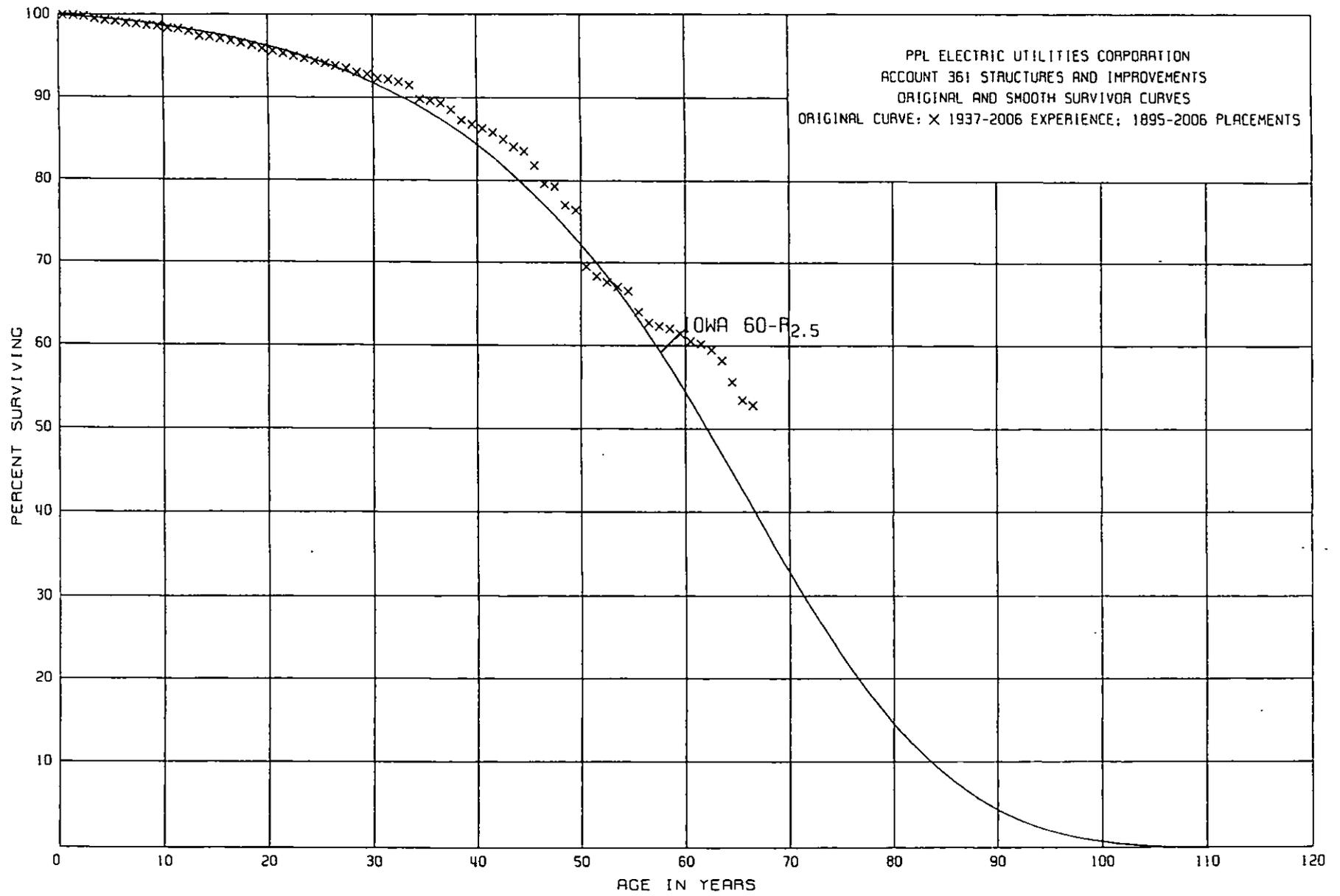
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2006			EXPERIENCE BAND 1937-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,459,575	29,128	0.0034	0.9966	96.28	
40.5	7,995,765	30,540	0.0038	0.9962	95.95	
41.5	7,137,733	30,027	0.0042	0.9958	95.59	
42.5	6,394,296	29,257	0.0046	0.9954	95.19	
43.5	5,762,325	28,410	0.0049	0.9951	94.75	
44.5	5,189,468	26,500	0.0051	0.9949	94.29	
45.5	4,647,491	21,720	0.0047	0.9953	93.81	
46.5	4,045,074	18,909	0.0047	0.9953	93.37	
47.5	3,570,529	14,035	0.0039	0.9961	92.93	
48.5	3,070,594	10,485	0.0034	0.9966	92.57	
49.5	2,614,757	10,189	0.0039	0.9961	92.26	
50.5	2,358,703	7,124	0.0030	0.9970	91.90	
51.5	1,955,498	4,225	0.0022	0.9978	91.62	
52.5	1,730,079	5,999	0.0035	0.9965	91.42	
53.5	1,439,335	4,877	0.0034	0.9966	91.10	
54.5	1,203,584	2,926	0.0024	0.9976	90.79	
55.5	835,962	2,028	0.0024	0.9976	90.57	
56.5	659,466	1,924	0.0029	0.9971	90.35	
57.5	571,022	1,466	0.0026	0.9974	90.09	
58.5	316,288	717	0.0023	0.9977	89.86	
59.5	211,885	372	0.0018	0.9982	89.65	
60.5	157,566	267	0.0017	0.9983	89.49	
61.5	121,321	149	0.0012	0.9988	89.34	
62.5	89,457		0.0000	1.0000	89.23	
63.5	89,457		0.0000	1.0000	89.23	
64.5	89,457		0.0000	1.0000	89.23	
65.5	89,457	89,457	1.0000	0.0000	89.23	
66.5					0.00	

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,437,303	13,812	0.0003	0.9997	100.00
0.5	48,171,984	20,979	0.0004	0.9996	99.97
1.5	47,975,738	46,467	0.0010	0.9990	99.93
2.5	46,298,135	169,298	0.0037	0.9963	99.83
3.5	45,605,890	72,180	0.0016	0.9984	99.46
4.5	45,452,096	55,249	0.0012	0.9988	99.30
5.5	43,498,349	76,795	0.0018	0.9982	99.18
6.5	42,344,869	63,204	0.0015	0.9985	99.00
7.5	42,167,396	64,264	0.0015	0.9985	98.85
8.5	38,503,533	54,863	0.0014	0.9986	98.70
9.5	35,665,825	44,170	0.0012	0.9988	98.56
10.5	34,917,382	35,594	0.0010	0.9990	98.44
11.5	33,881,377	131,439	0.0039	0.9961	98.34
12.5	32,742,199	175,426	0.0054	0.9946	97.96
13.5	30,852,719	47,716	0.0015	0.9985	97.43
14.5	29,145,729	57,885	0.0020	0.9980	97.28
15.5	28,675,482	60,731	0.0021	0.9979	97.09
16.5	27,613,510	97,374	0.0035	0.9965	96.89
17.5	25,932,036	70,503	0.0027	0.9973	96.55
18.5	25,672,944	92,221	0.0036	0.9964	96.29
19.5	25,012,941	92,077	0.0037	0.9963	95.94
20.5	23,874,705	69,101	0.0029	0.9971	95.59
21.5	22,004,269	76,792	0.0035	0.9965	95.31
22.5	21,007,706	52,863	0.0025	0.9975	94.98
23.5	20,648,583	67,128	0.0033	0.9967	94.74
24.5	19,745,766	61,082	0.0031	0.9969	94.43
25.5	19,138,125	77,385	0.0040	0.9960	94.14
26.5	17,980,932	57,097	0.0032	0.9968	93.76
27.5	15,999,154	78,257	0.0049	0.9951	93.46
28.5	14,761,216	34,782	0.0024	0.9976	93.00
29.5	13,980,903	68,525	0.0049	0.9951	92.78
30.5	13,025,106	19,914	0.0015	0.9985	92.33
31.5	11,687,583	38,249	0.0033	0.9967	92.19
32.5	10,791,767	41,516	0.0038	0.9962	91.89
33.5	9,247,671	171,973	0.0186	0.9814	91.54
34.5	8,318,755	18,964	0.0023	0.9977	89.84
35.5	7,581,828	26,538	0.0035	0.9965	89.63
36.5	7,150,784	64,531	0.0090	0.9910	89.32
37.5	6,700,872	100,213	0.0150	0.9850	88.52
38.5	6,254,029	32,896	0.0053	0.9947	87.19

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

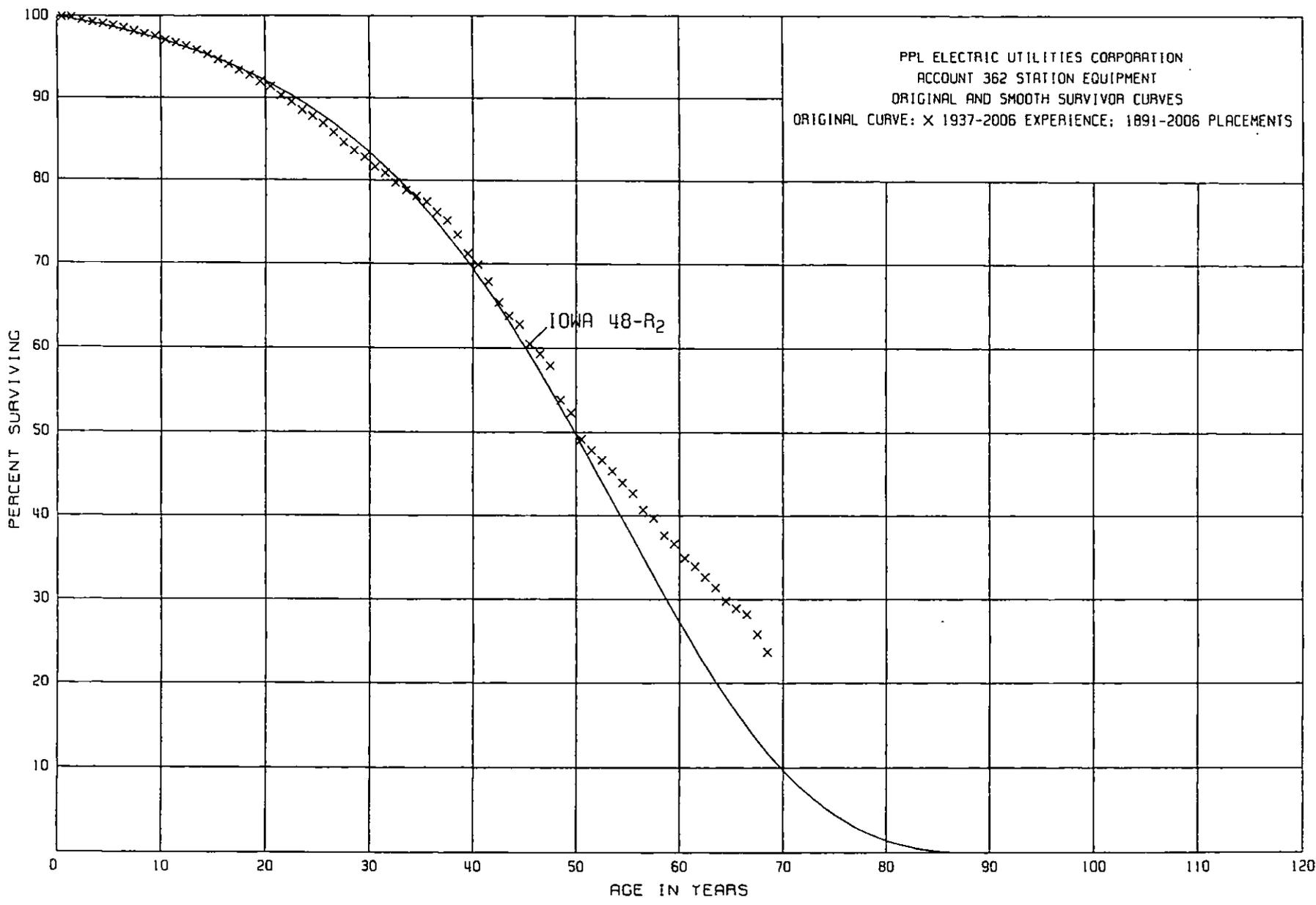
PLACEMENT BAND 1895-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,749,763	35,178	0.0061	0.9939	86.73
40.5	5,480,239	30,363	0.0055	0.9945	86.20
41.5	5,341,848	52,881	0.0099	0.9901	85.73
42.5	5,255,931	52,592	0.0100	0.9900	84.88
43.5	5,054,136	29,753	0.0059	0.9941	84.03
44.5	4,970,571	106,084	0.0213	0.9787	83.53
45.5	4,741,773	123,312	0.0260	0.9740	81.75
46.5	4,568,979	19,470	0.0043	0.9957	79.62
47.5	4,031,332	117,131	0.0291	0.9709	79.28
48.5	3,584,602	26,463	0.0074	0.9926	76.97
49.5	3,384,008	306,170	0.0905	0.9095	76.40
50.5	2,918,353	50,101	0.0172	0.9828	69.49
51.5	2,780,792	29,015	0.0104	0.9896	68.29
52.5	2,474,156	20,941	0.0085	0.9915	67.58
53.5	2,276,968	18,118	0.0080	0.9920	67.01
54.5	2,229,244	82,007	0.0368	0.9632	66.47
55.5	2,091,384	44,359	0.0212	0.9788	64.02
56.5	1,928,950	12,461	0.0065	0.9935	62.66
57.5	1,761,326	6,058	0.0034	0.9966	62.25
58.5	1,729,787	18,442	0.0107	0.9893	62.04
59.5	1,640,470	22,661	0.0138	0.9862	61.38
60.5	1,603,011	8,733	0.0054	0.9946	60.53
61.5	1,588,282	17,878	0.0113	0.9887	60.20
62.5	1,569,844	35,481	0.0226	0.9774	59.52
63.5	1,498,132	65,144	0.0435	0.9565	58.17
64.5	1,378,954	54,522	0.0395	0.9605	55.64
65.5	1,326,764	16,597	0.0125	0.9875	53.44
66.5	1,153,275	4,646	0.0040	0.9960	52.77
67.5	1,146,846	6,186	0.0054	0.9946	52.56
68.5	1,239,368	11,065	0.0089	0.9911	52.28
69.5	1,203,975	30,073	0.0250	0.9750	51.81
70.5	1,173,134	5,332	0.0045	0.9955	50.51
71.5	1,010,229	42,757	0.0423	0.9577	50.28
72.5	900,011	13,096	0.0146	0.9854	48.15
73.5	735,682	8,809	0.0120	0.9880	47.45
74.5	719,806	8,522	0.0118	0.9882	46.88
75.5	670,151	40,492	0.0604	0.9396	46.33
76.5	571,416	10,821	0.0189	0.9811	43.53
77.5	500,224	2,719	0.0054	0.9946	42.71
78.5	451,781	7,435	0.0165	0.9835	42.48

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2006			EXPERIENCE BAND 1937-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	349,337	92,067	0.2635	0.7365	41.78	
80.5	251,696	2,074	0.0082	0.9918	30.77	
81.5	237,638		0.0000	1.0000	30.52	
82.5	152,935		0.0000	1.0000	30.52	
83.5	146,901		0.0000	1.0000	30.52	
84.5	109,515		0.0000	1.0000	30.52	
85.5	108,245		0.0000	1.0000	30.52	
86.5	105,509	305	0.0029	0.9971	30.52	
87.5	100,578		0.0000	1.0000	30.43	
88.5	93,967	1,593	0.0170	0.9830	30.43	
89.5	92,375	60,941	0.6597	0.3403	29.91	
90.5	31,434	932	0.0296	0.9704	10.18	
91.5	30,501	2,738	0.0898	0.9102	9.88	
92.5	14,485		0.0000	1.0000	8.99	
93.5	14,485	444	0.0307	0.9693	8.99	
94.5	14,042		0.0000	1.0000	8.71	
95.5	12,851		0.0000	1.0000	8.71	
96.5	12,851		0.0000	1.0000	8.71	
97.5	7,877		0.0000	1.0000	8.71	
98.5	7,800		0.0000	1.0000	8.71	
99.5	3,256		0.0000	1.0000	8.71	
100.5	728		0.0000	1.0000	8.71	
101.5	706		0.0000	1.0000	8.71	
102.5	691		0.0000	1.0000	8.71	
103.5					8.71	

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	514,771,719	228,833	0.0004	0.9996	100.00
0.5	508,131,497	461,182	0.0009	0.9991	99.96
1.5	497,294,509	1,514,890	0.0030	0.9970	99.87
2.5	477,718,112	1,195,738	0.0025	0.9975	99.57
3.5	467,940,473	1,161,655	0.0025	0.9975	99.32
4.5	457,088,184	971,564	0.0021	0.9979	99.07
5.5	431,719,430	1,247,212	0.0029	0.9971	98.86
6.5	420,406,265	1,459,096	0.0035	0.9965	98.57
7.5	410,166,828	1,456,917	0.0036	0.9964	98.23
8.5	375,774,686	1,131,930	0.0030	0.9970	97.88
9.5	343,529,476	1,749,241	0.0051	0.9949	97.59
10.5	332,722,850	1,148,158	0.0035	0.9965	97.09
11.5	317,010,064	1,159,006	0.0037	0.9963	96.75
12.5	307,296,044	1,598,511	0.0052	0.9948	96.39
13.5	292,988,047	1,789,481	0.0061	0.9939	95.89
14.5	271,323,956	1,736,772	0.0064	0.9936	95.31
15.5	260,057,138	1,558,902	0.0060	0.9940	94.70
16.5	246,133,222	1,805,649	0.0073	0.9927	94.13
17.5	235,734,743	1,531,479	0.0065	0.9935	93.44
18.5	229,997,769	2,058,732	0.0090	0.9910	92.83
19.5	218,441,020	1,514,795	0.0069	0.9931	91.99
20.5	207,355,759	2,396,526	0.0116	0.9884	91.36
21.5	193,313,439	1,744,296	0.0090	0.9910	90.30
22.5	185,631,900	2,010,078	0.0108	0.9892	89.49
23.5	181,281,813	1,412,331	0.0078	0.9922	88.52
24.5	172,781,919	1,762,611	0.0102	0.9898	87.83
25.5	163,065,891	2,166,873	0.0133	0.9867	86.93
26.5	149,229,652	2,022,462	0.0136	0.9864	85.77
27.5	134,746,205	1,609,627	0.0119	0.9881	84.60
28.5	124,959,190	1,183,749	0.0095	0.9905	83.59
29.5	113,590,153	1,717,825	0.0151	0.9849	82.80
30.5	104,414,055	866,251	0.0083	0.9917	81.55
31.5	94,299,757	1,320,044	0.0140	0.9860	80.87
32.5	84,304,761	969,007	0.0115	0.9885	79.74
33.5	74,138,765	696,599	0.0094	0.9906	78.82
34.5	66,624,334	560,545	0.0084	0.9916	78.08
35.5	60,498,726	976,058	0.0161	0.9839	77.42
36.5	57,093,594	733,954	0.0129	0.9871	76.17
37.5	52,439,832	1,193,219	0.0228	0.9772	75.19
38.5	47,467,304	1,475,875	0.0311	0.9689	73.48

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,069,026	736,104	0.0175	0.9825	71.19
40.5	39,393,032	1,142,458	0.0290	0.9710	69.94
41.5	37,073,814	1,371,899	0.0370	0.9630	67.91
42.5	35,116,779	852,026	0.0243	0.9757	65.40
43.5	33,489,798	545,911	0.0163	0.9837	63.81
44.5	32,242,528	1,143,734	0.0355	0.9645	62.77
45.5	29,228,590	600,228	0.0205	0.9795	60.54
46.5	27,976,205	674,477	0.0241	0.9759	59.30
47.5	24,660,427	1,737,927	0.0705	0.9295	57.87
48.5	20,587,674	571,381	0.0278	0.9722	53.79
49.5	19,025,685	1,136,961	0.0598	0.9402	52.29
50.5	16,949,811	453,183	0.0267	0.9733	49.16
51.5	15,891,705	381,095	0.0240	0.9760	47.85
52.5	13,479,134	364,255	0.0270	0.9730	46.70
53.5	11,922,925	386,936	0.0325	0.9675	45.44
54.5	11,346,849	322,042	0.0284	0.9716	43.96
55.5	10,072,751	470,238	0.0467	0.9533	42.71
56.5	8,631,485	217,316	0.0252	0.9748	40.72
57.5	7,632,097	407,854	0.0534	0.9466	39.69
58.5	6,893,095	186,519	0.0271	0.9729	37.57
59.5	6,419,868	285,143	0.0444	0.9556	36.55
60.5	5,821,910	179,089	0.0308	0.9692	34.93
61.5	5,546,136	197,917	0.0357	0.9643	33.85
62.5	5,385,949	209,183	0.0388	0.9612	32.64
63.5	5,010,935	250,925	0.0501	0.9499	31.37
64.5	4,635,249	146,221	0.0315	0.9685	29.80
65.5	4,462,837	100,876	0.0226	0.9774	28.86
66.5	3,610,867	308,169	0.0853	0.9147	28.21
67.5	3,255,056	271,724	0.0835	0.9165	25.80
68.5	3,501,263	76,974	0.0220	0.9780	23.65
69.5	3,338,020	120,468	0.0361	0.9639	23.13
70.5	3,164,890	14,269	0.0045	0.9955	22.30
71.5	2,386,446	115,111	0.0482	0.9518	22.20
72.5	2,048,579	40,010	0.0195	0.9805	21.13
73.5	1,748,325	48,098	0.0275	0.9725	20.72
74.5	1,685,681	49,286	0.0292	0.9708	20.15
75.5	1,288,811	62,239	0.0483	0.9517	19.56
76.5	1,034,715	52,512	0.0508	0.9492	18.62
77.5	848,813	3,738	0.0044	0.9956	17.67
78.5	702,945	16,788	0.0239	0.9761	17.59

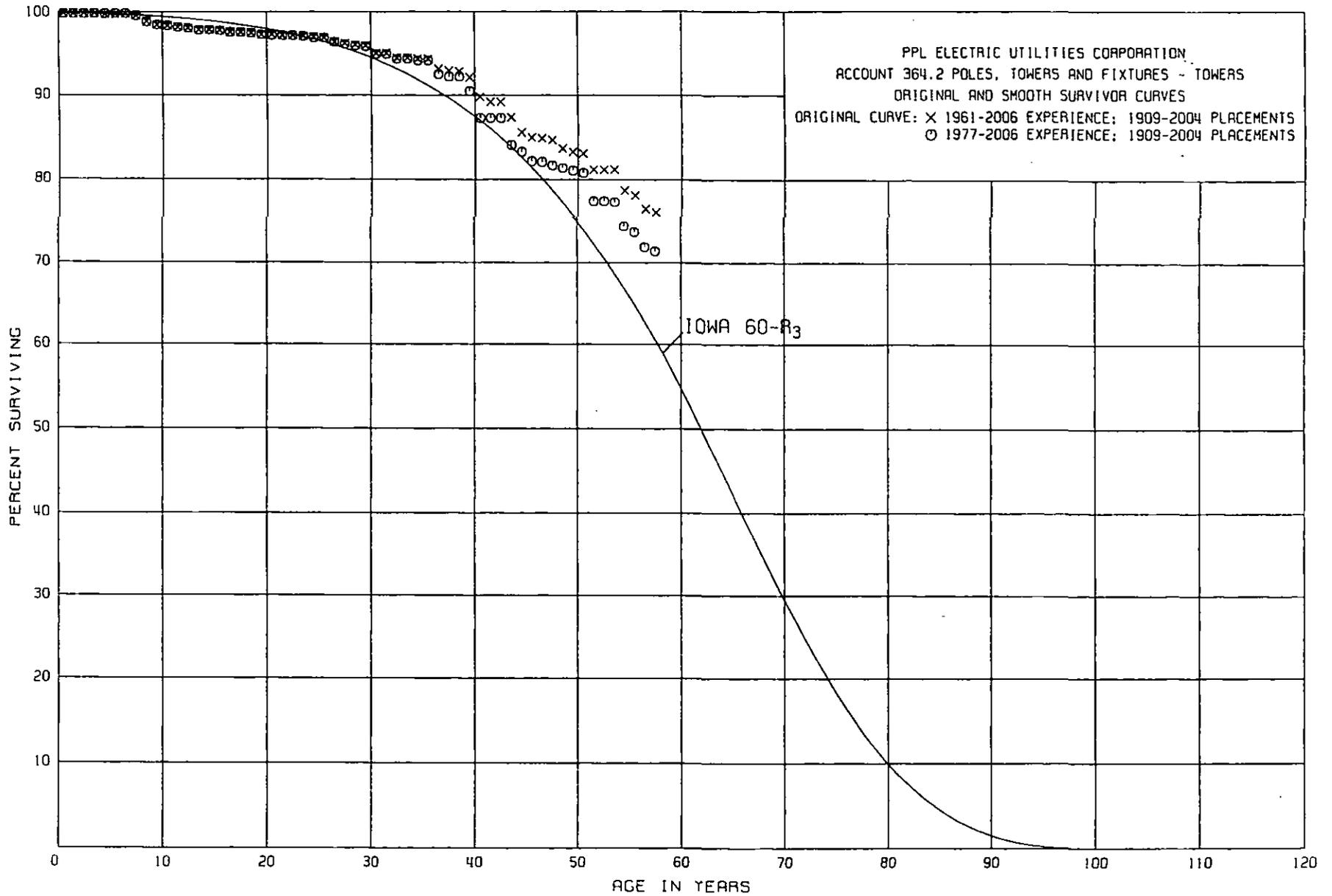
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2006			EXPERIENCE BAND 1937-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	465,279	50	0.0001	0.9999	17.17	
80.5	378,348	8,959	0.0237	0.9763	17.17	
81.5	311,875		0.0000	1.0000	16.76	
82.5	225,307		0.0000	1.0000	16.76	
83.5	129,583	448	0.0035	0.9965	16.76	
84.5	37,740		0.0000	1.0000	16.70	
85.5	24,281		0.0000	1.0000	16.70	
86.5	22,057	63	0.0029	0.9971	16.70	
87.5	10,764		0.0000	1.0000	16.65	
88.5	10,145		0.0000	1.0000	16.65	
89.5	9,858		0.0000	1.0000	16.65	
90.5	9,738		0.0000	1.0000	16.65	
91.5	9,501		0.0000	1.0000	16.65	
92.5	1,899		0.0000	1.0000	16.65	
93.5					16.65	

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2004			EXPERIENCE BAND 1961-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,625,284		0.0000	1.0000	100.00
0.5	121,655,859		0.0000	1.0000	100.00
1.5	121,714,907	152,951	0.0013	0.9987	100.00
2.5	121,412,893		0.0000	1.0000	99.87
3.5	121,416,353	64,599	0.0005	0.9995	99.87
4.5	119,652,238	47,232	0.0004	0.9996	99.82
5.5	112,861,825	27,106	0.0002	0.9998	99.78
6.5	102,143,489	216,862	0.0021	0.9979	99.76
7.5	93,645,023	652,391	0.0070	0.9930	99.55
8.5	83,241,065	283,925	0.0034	0.9966	98.85
9.5	73,216,574	87,687	0.0012	0.9988	98.51
10.5	64,524,487	136,741	0.0021	0.9979	98.39
11.5	57,919,790	66,530	0.0011	0.9989	98.18
12.5	44,784,611	77,056	0.0017	0.9983	98.07
13.5	39,586,935	15,591	0.0004	0.9996	97.90
14.5	36,101,227	23,640	0.0007	0.9993	97.86
15.5	31,411,209	50,709	0.0016	0.9984	97.79
16.5	27,388,983	13,555	0.0005	0.9995	97.63
17.5	25,603,452	10,325	0.0004	0.9996	97.58
18.5	25,358,694	58,184	0.0023	0.9977	97.54
19.5	23,717,774	11,983	0.0005	0.9995	97.32
20.5	23,401,840	9,199	0.0004	0.9996	97.27
21.5	23,157,425	6,447	0.0003	0.9997	97.23
22.5	22,671,084	27,359	0.0012	0.9988	97.20
23.5	19,588,064	26,101	0.0013	0.9987	97.08
24.5	18,906,737	16,518	0.0009	0.9991	96.95
25.5	17,415,573	75,747	0.0043	0.9957	96.86
26.5	16,691,736	42,056	0.0025	0.9975	96.44
27.5	15,427,473	40,874	0.0026	0.9974	96.20
28.5	15,199,810	9,609	0.0006	0.9994	95.95
29.5	14,748,320	136,806	0.0093	0.9907	95.89
30.5	13,109,181	216	0.0000	1.0000	95.00
31.5	11,469,230	67,226	0.0059	0.9941	95.00
32.5	10,329,133	271	0.0000	1.0000	94.44
33.5	7,512,564	13,404	0.0018	0.9982	94.44
34.5	5,475,464		0.0000	1.0000	94.27
35.5	3,488,918	44,661	0.0128	0.9872	94.27
36.5	3,689,287	7,800	0.0021	0.9979	93.06
37.5	4,636,358	718	0.0002	0.9998	92.86
38.5	4,387,373	37,343	0.0085	0.9915	92.84

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2004			EXPERIENCE BAND 1961-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,113,986	102,124	0.0248	0.9752	92.05
40.5	3,968,617	24,988	0.0063	0.9937	89.77
41.5	3,924,776	103	0.0000	1.0000	89.20
42.5	3,903,610	80,497	0.0206	0.9794	89.20
43.5	3,904,570	78,074	0.0200	0.9800	87.36
44.5	3,812,398	26,140	0.0069	0.9931	85.61
45.5	3,779,437	4,391	0.0012	0.9988	85.02
46.5	3,956,403	11,053	0.0028	0.9972	84.92
47.5	3,983,661	48,040	0.0121	0.9879	84.68
48.5	3,916,398	18,629	0.0048	0.9952	83.66
49.5	3,725,292	7,835	0.0021	0.9979	83.26
50.5	3,751,652	84,452	0.0225	0.9775	83.09
51.5	3,551,627	228	0.0001	0.9999	81.22
52.5	3,206,120	2,196	0.0007	0.9993	81.21
53.5	3,062,114	92,427	0.0302	0.9698	81.15
54.5	2,749,378	21,525	0.0078	0.9922	78.70
55.5	2,583,256	53,126	0.0206	0.9794	78.09
56.5	2,517,426	13,174	0.0052	0.9948	76.48
57.5	2,482,608	5,456	0.0022	0.9978	76.08
58.5	2,470,355	270	0.0001	0.9999	75.91
59.5	2,469,901	4,512	0.0018	0.9982	75.90
60.5	2,366,781	4,651	0.0020	0.9980	75.76
61.5	2,298,889	5,883	0.0026	0.9974	75.61
62.5	2,292,080	7,400	0.0032	0.9968	75.41
63.5	2,284,547	20,855	0.0091	0.9909	75.17
64.5	2,254,134	57,527	0.0255	0.9745	74.49
65.5	2,188,895	1,854	0.0008	0.9992	72.59
66.5	2,169,154	92,324	0.0426	0.9574	72.53
67.5	1,813,759	16,232	0.0089	0.9911	69.44
68.5	1,793,507		0.0000	1.0000	68.82
69.5	1,748,028	14,109	0.0081	0.9919	68.82
70.5	1,634,287	5,682	0.0035	0.9965	68.26
71.5	1,626,568		0.0000	1.0000	68.02
72.5	1,617,223	3,427	0.0021	0.9979	68.02
73.5	1,608,986		0.0000	1.0000	67.88
74.5	1,584,838	2,692	0.0017	0.9983	67.88
75.5	1,560,271	83,203	0.0533	0.9467	67.76
76.5	1,368,981	2,188	0.0016	0.9984	64.15
77.5	1,338,066	5,487	0.0041	0.9959	64.05
78.5	1,073,490	104,772	0.0976	0.9024	63.79

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2004

EXPERIENCE BAND 1961-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	593,989		0.0000	1.0000	57.56
80.5	513,717	1,321	0.0026	0.9974	57.56
81.5	493,056	203	0.0004	0.9996	57.41
82.5	483,475	2,057	0.0043	0.9957	57.39
83.5	417,728	697	0.0017	0.9983	57.14
84.5	416,901	78	0.0002	0.9998	57.04
85.5	294,168		0.0000	1.0000	57.03
86.5	294,151		0.0000	1.0000	57.03
87.5	293,114	24	0.0001	0.9999	57.03
88.5	174,854		0.0000	1.0000	57.02
89.5	123,184		0.0000	1.0000	57.02
90.5	121,674		0.0000	1.0000	57.02
91.5	121,674		0.0000	1.0000	57.02
92.5	49,849		0.0000	1.0000	57.02
93.5	43,946		0.0000	1.0000	57.02
94.5	43,946		0.0000	1.0000	57.02
95.5	43,946		0.0000	1.0000	57.02
96.5					57.02

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2004			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,800,381		0.0000	1.0000	100.00
0.5	106,446,595		0.0000	1.0000	100.00
1.5	107,884,810		0.0000	1.0000	100.00
2.5	107,927,014		0.0000	1.0000	100.00
3.5	108,370,785	64,599	0.0006	0.9994	100.00
4.5	108,135,006	44,221	0.0004	0.9996	99.94
5.5	103,009,384	27,106	0.0003	0.9997	99.90
6.5	93,416,365	216,812	0.0023	0.9977	99.87
7.5	87,976,115	652,391	0.0074	0.9926	99.64
8.5	79,781,963	283,925	0.0036	0.9964	98.90
9.5	71,810,765	86,199	0.0012	0.9988	98.54
10.5	62,811,760	136,108	0.0022	0.9978	98.42
11.5	56,074,561	65,371	0.0012	0.9988	98.20
12.5	43,007,311	77,056	0.0018	0.9982	98.08
13.5	37,832,692	15,349	0.0004	0.9996	97.90
14.5	34,384,457	23,146	0.0007	0.9993	97.86
15.5	29,721,678	49,881	0.0017	0.9983	97.79
16.5	25,723,553	13,521	0.0005	0.9995	97.62
17.5	24,003,699	10,090	0.0004	0.9996	97.57
18.5	23,649,778	57,969	0.0025	0.9975	97.53
19.5	21,878,808	11,573	0.0005	0.9995	97.29
20.5	21,565,346	9,118	0.0004	0.9996	97.24
21.5	21,363,438	6,328	0.0003	0.9997	97.20
22.5	20,887,940	21,991	0.0011	0.9989	97.17
23.5	18,116,504	26,004	0.0014	0.9986	97.06
24.5	17,451,091	11,348	0.0007	0.9993	96.92
25.5	15,807,502	75,575	0.0048	0.9952	96.85
26.5	15,472,603	42,056	0.0027	0.9973	96.39
27.5	14,316,661	40,524	0.0028	0.9972	96.13
28.5	14,253,927	4,600	0.0003	0.9997	95.86
29.5	13,962,599	136,806	0.0098	0.9902	95.83
30.5	12,325,657	216	0.0000	1.0000	94.89
31.5	10,682,885	67,226	0.0063	0.9937	94.89
32.5	9,512,280	271	0.0000	1.0000	94.29
33.5	6,553,526	13,208	0.0020	0.9980	94.29
34.5	4,505,074		0.0000	1.0000	94.10
35.5	2,593,349	44,661	0.0172	0.9828	94.10
36.5	2,457,420	7,800	0.0032	0.9968	92.48
37.5	2,402,181	47	0.0000	1.0000	92.18
38.5	2,071,894	37,116	0.0179	0.9821	92.18

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2004			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,806,280	64,284	0.0356	0.9644	90.53
40.5	1,712,566		0.0000	1.0000	87.31
41.5	1,979,179		0.0000	1.0000	87.31
42.5	1,967,989	73,153	0.0372	0.9628	87.31
43.5	1,907,627	16,499	0.0086	0.9914	84.06
44.5	1,983,821	26,140	0.0132	0.9868	83.34
45.5	1,952,751	4,311	0.0022	0.9978	82.24
46.5	1,956,986	9,486	0.0048	0.9952	82.06
47.5	1,905,506	6,616	0.0035	0.9965	81.67
48.5	1,911,898	6,720	0.0035	0.9965	81.38
49.5	1,853,406	6,411	0.0035	0.9965	81.10
50.5	1,949,100	82,799	0.0425	0.9575	80.82
51.5	1,792,575		0.0000	1.0000	77.39
52.5	1,770,092	2,196	0.0012	0.9988	77.39
53.5	2,486,911	92,427	0.0372	0.9628	77.30
54.5	2,265,042	21,525	0.0095	0.9905	74.42
55.5	2,101,789	53,126	0.0253	0.9747	73.71
56.5	2,039,897	13,174	0.0065	0.9935	71.85
57.5	2,007,925	5,456	0.0027	0.9973	71.38
58.5	1,995,830	270	0.0001	0.9999	71.19
59.5	2,133,037	4,512	0.0021	0.9979	71.18
60.5	2,031,427	4,651	0.0023	0.9977	71.03
61.5	1,963,536	5,883	0.0030	0.9970	70.87
62.5	2,138,758	7,400	0.0035	0.9965	70.66
63.5	2,214,506	20,855	0.0094	0.9906	70.41
64.5	2,184,093	57,527	0.0263	0.9737	69.75
65.5	2,118,854	1,854	0.0009	0.9991	67.92
66.5	2,164,096	92,324	0.0427	0.9573	67.86
67.5	1,813,759	16,232	0.0089	0.9911	64.96
68.5	1,793,507		0.0000	1.0000	64.38
69.5	1,748,028	14,109	0.0081	0.9919	64.38
70.5	1,634,287	5,682	0.0035	0.9965	63.86
71.5	1,626,568		0.0000	1.0000	63.64
72.5	1,617,223	3,427	0.0021	0.9979	63.64
73.5	1,608,986		0.0000	1.0000	63.51
74.5	1,584,838	2,692	0.0017	0.9983	63.51
75.5	1,560,271	83,203	0.0533	0.9467	63.40
76.5	1,368,981	2,188	0.0016	0.9984	60.02
77.5	1,338,066	5,487	0.0041	0.9959	59.92
78.5	1,073,490	104,772	0.0976	0.9024	59.67

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

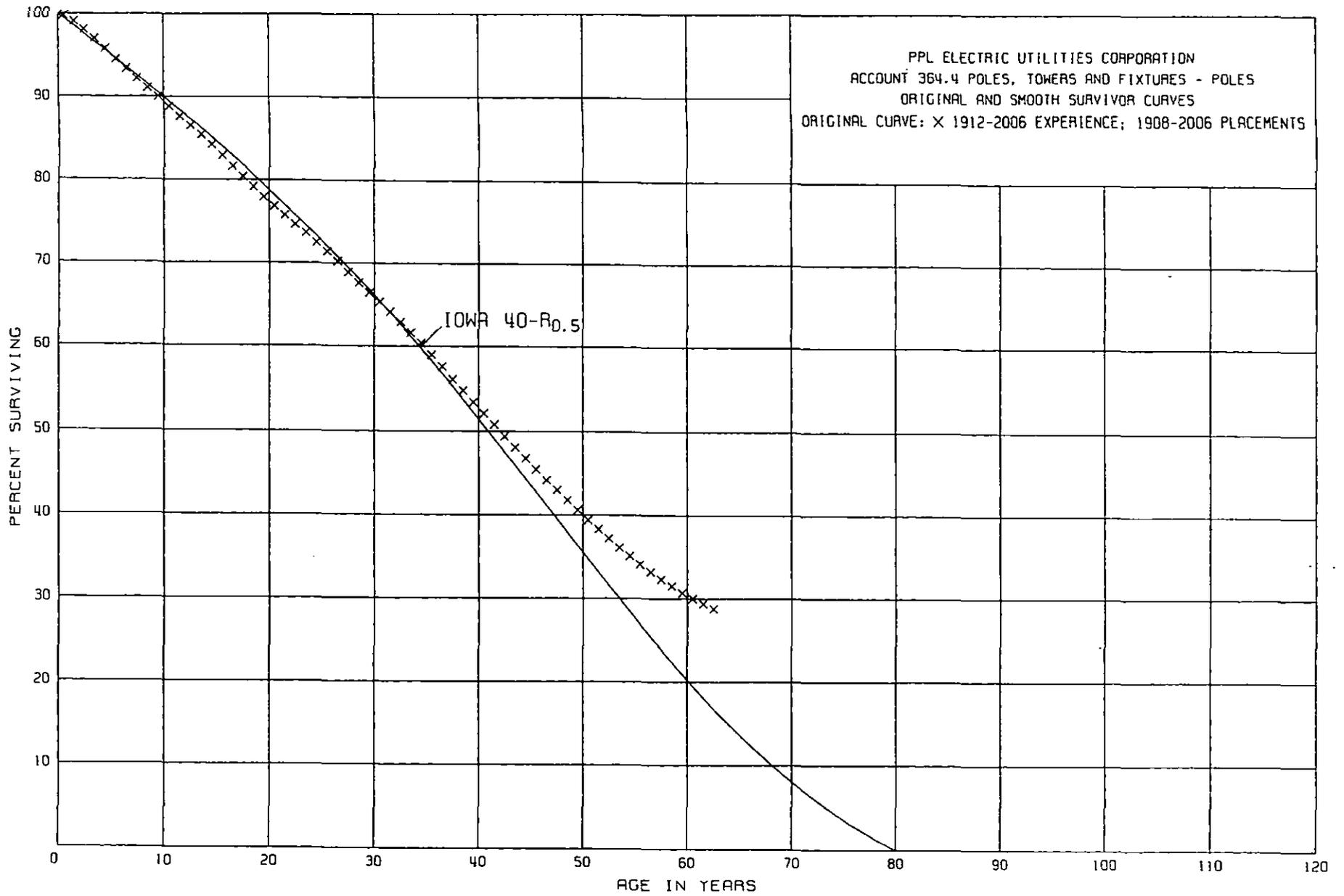
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2004

EXPERIENCE BAND 1977-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	593,989		0.0000	1.0000	53.85
80.5	513,717	1,321	0.0026	0.9974	53.85
81.5	493,056	203	0.0004	0.9996	53.71
82.5	483,475	2,057	0.0043	0.9957	53.69
83.5	417,728	697	0.0017	0.9983	53.46
84.5	416,901	78	0.0002	0.9998	53.37
85.5	294,168		0.0000	1.0000	53.36
86.5	294,151		0.0000	1.0000	53.36
87.5	293,114	24	0.0001	0.9999	53.36
88.5	174,854		0.0000	1.0000	53.35
89.5	123,184		0.0000	1.0000	53.35
90.5	121,674		0.0000	1.0000	53.35
91.5	121,674		0.0000	1.0000	53.35
92.5	49,849		0.0000	1.0000	53.35
93.5	43,946		0.0000	1.0000	53.35
94.5	43,946		0.0000	1.0000	53.35
95.5	43,946		0.0000	1.0000	53.35
96.5					53.35

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1912-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,006,836,320	2,133,049	0.0021	0.9979	100.00
0.5	970,725,211	6,801,626	0.0070	0.9930	99.79
1.5	938,997,479	9,491,514	0.0101	0.9899	99.09
2.5	903,908,068	10,146,839	0.0112	0.9888	98.09
3.5	868,153,356	10,462,947	0.0121	0.9879	96.99
4.5	825,769,884	11,100,558	0.0134	0.9866	95.82
5.5	792,181,476	9,907,346	0.0125	0.9875	94.54
6.5	757,054,084	9,183,870	0.0121	0.9879	93.36
7.5	723,882,698	9,003,531	0.0124	0.9876	92.23
8.5	697,332,418	8,558,162	0.0123	0.9877	91.09
9.5	669,553,152	8,628,947	0.0129	0.9871	89.97
10.5	643,494,648	8,655,628	0.0135	0.9865	88.81
11.5	612,437,477	7,912,169	0.0129	0.9871	87.61
12.5	580,494,880	7,531,388	0.0130	0.9870	86.48
13.5	547,960,706	7,557,545	0.0138	0.9862	85.36
14.5	516,852,038	7,632,028	0.0148	0.9852	84.18
15.5	485,435,581	7,824,476	0.0161	0.9839	82.93
16.5	455,233,425	6,635,365	0.0146	0.9854	81.59
17.5	430,056,179	6,694,911	0.0156	0.9844	80.40
18.5	405,455,932	5,882,807	0.0145	0.9855	79.15
19.5	380,394,334	5,415,347	0.0142	0.9858	78.00
20.5	354,840,931	4,937,750	0.0139	0.9861	76.89
21.5	334,355,805	4,775,915	0.0143	0.9857	75.82
22.5	313,434,630	4,403,234	0.0140	0.9860	74.74
23.5	291,789,150	4,559,268	0.0156	0.9844	73.69
24.5	274,442,330	4,283,793	0.0156	0.9844	72.54
25.5	254,732,829	4,512,051	0.0177	0.9823	71.41
26.5	235,063,356	4,267,335	0.0182	0.9818	70.15
27.5	213,653,694	3,898,844	0.0182	0.9818	68.87
28.5	194,176,291	3,422,604	0.0176	0.9824	67.62
29.5	176,234,808	3,131,402	0.0178	0.9822	66.43
30.5	157,552,983	2,818,733	0.0179	0.9821	65.25
31.5	141,211,427	2,550,026	0.0181	0.9819	64.08
32.5	125,984,512	2,595,920	0.0206	0.9794	62.92
33.5	108,174,710	2,226,305	0.0206	0.9794	61.62
34.5	96,301,272	2,168,286	0.0225	0.9775	60.35
35.5	87,089,096	2,048,738	0.0235	0.9765	58.99
36.5	78,811,076	2,075,048	0.0263	0.9737	57.60
37.5	70,346,969	1,639,035	0.0233	0.9767	56.09
38.5	63,839,609	1,557,590	0.0244	0.9756	54.78

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

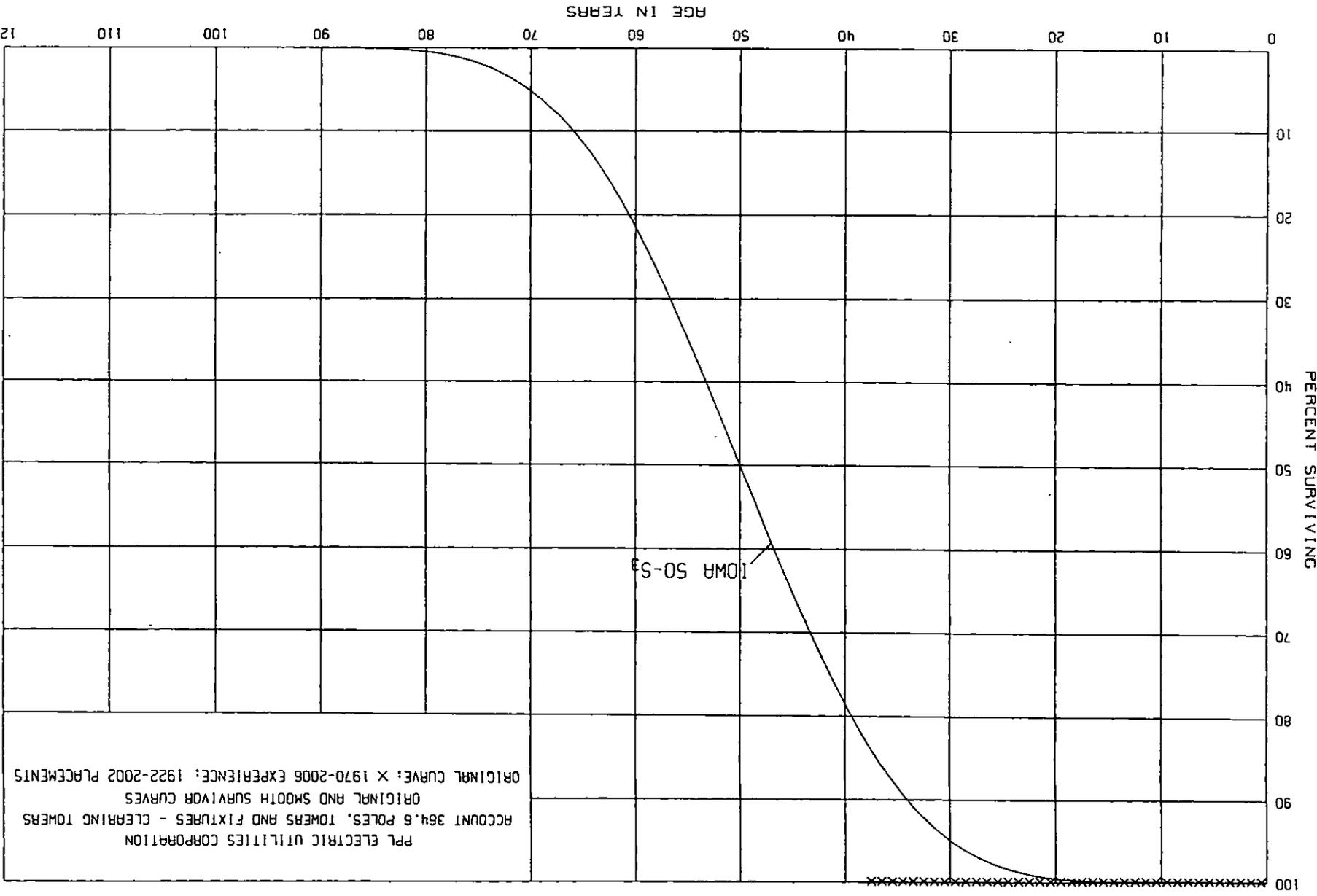
PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1912-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,777,782	1,482,786	0.0257	0.9743	53.44
40.5	52,506,988	1,326,695	0.0253	0.9747	52.07
41.5	47,585,448	1,246,836	0.0262	0.9738	50.75
42.5	43,434,466	1,157,246	0.0266	0.9734	49.42
43.5	39,400,102	1,102,682	0.0280	0.9720	48.11
44.5	35,863,713	987,300	0.0275	0.9725	46.76
45.5	32,561,521	916,668	0.0282	0.9718	45.47
46.5	29,836,753	817,337	0.0274	0.9726	44.19
47.5	27,064,648	753,841	0.0279	0.9721	42.98
48.5	24,342,810	679,999	0.0279	0.9721	41.78
49.5	21,941,034	656,539	0.0299	0.9701	40.61
50.5	19,714,673	555,764	0.0282	0.9718	39.40
51.5	17,470,741	522,209	0.0299	0.9701	38.29
52.5	15,922,745	435,307	0.0273	0.9727	37.15
53.5	14,438,528	405,611	0.0281	0.9719	36.14
54.5	13,068,107	386,787	0.0296	0.9704	35.12
55.5	11,710,881	313,734	0.0268	0.9732	34.08
56.5	10,898,025	294,111	0.0270	0.9730	33.17
57.5	10,179,065	252,549	0.0248	0.9752	32.27
58.5	9,379,712	231,093	0.0246	0.9754	31.47
59.5	7,982,225	177,467	0.0222	0.9778	30.70
60.5	6,721,699	150,767	0.0224	0.9776	30.02
61.5	5,968,639	122,318	0.0205	0.9795	29.35
62.5	4,900,566	42,110	0.0086	0.9914	28.75
63.5	4,603,549	35,233	0.0077	0.9923	28.50
64.5	4,412,825	56,742	0.0129	0.9871	28.28
65.5	4,050,816	34,079	0.0084	0.9916	27.92
66.5	3,809,178	31,821	0.0084	0.9916	27.69
67.5	3,596,696	20,907	0.0058	0.9942	27.46
68.5	3,425,367	32,445	0.0095	0.9905	27.30
69.5	3,096,402	30,397	0.0098	0.9902	27.04
70.5	631,068	14,167	0.0224	0.9776	26.78
71.5	591,056	11,334	0.0192	0.9808	26.18
72.5	555,861	14,678	0.0264	0.9736	25.68
73.5	520,288	13,762	0.0265	0.9735	25.00
74.5	489,889	9,670	0.0197	0.9803	24.34
75.5	439,811	3,132	0.0071	0.9929	23.86
76.5	338,575	3,109	0.0092	0.9908	23.69
77.5	281,310	3,434	0.0122	0.9878	23.47
78.5	214,083	4,205	0.0196	0.9804	23.18

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1912-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	133,119	2,599	0.0195	0.9805	22.73
80.5	103,276	2,658	0.0257	0.9743	22.29
81.5	86,803	1,843	0.0212	0.9788	21.72
82.5	55,699	1,900	0.0341	0.9659	21.26
83.5	32,138	309	0.0096	0.9904	20.54
84.5	24,925	266	0.0107	0.9893	20.34
85.5	24,052	295	0.0123	0.9877	20.12
86.5	22,431	201	0.0090	0.9910	19.87
87.5	21,851	523	0.0239	0.9761	19.69
88.5	15,957	1,128	0.0707	0.9293	19.22
89.5	9,558	709	0.0742	0.9258	17.86
90.5	5,815	2,435	0.4187	0.5813	16.53
91.5	2,991	1,651	0.5520	0.4480	9.61
92.5	1,299	387	0.2979	0.7021	4.31
93.5	590	363	0.6153	0.3847	3.03
94.5	226	68	0.3009	0.6991	1.17
95.5	158	48	0.3038	0.6962	0.82
96.5	110	74	0.6727	0.3273	0.57
97.5					0.19
98.5					



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1970-2006 EXPERIENCE; 1922-2002 PLACEMENTS

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2002			EXPERIENCE BAND 1970-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,735,009		0.0000	1.0000	100.00
0.5	4,808,056		0.0000	1.0000	100.00
1.5	4,840,854		0.0000	1.0000	100.00
2.5	4,858,264		0.0000	1.0000	100.00
3.5	4,860,008		0.0000	1.0000	100.00
4.5	4,508,569		0.0000	1.0000	100.00
5.5	4,334,921		0.0000	1.0000	100.00
6.5	4,192,304		0.0000	1.0000	100.00
7.5	4,151,544		0.0000	1.0000	100.00
8.5	3,872,392		0.0000	1.0000	100.00
9.5	3,461,598		0.0000	1.0000	100.00
10.5	3,040,312		0.0000	1.0000	100.00
11.5	2,658,935		0.0000	1.0000	100.00
12.5	1,897,990		0.0000	1.0000	100.00
13.5	1,717,132		0.0000	1.0000	100.00
14.5	1,694,870	1,538	0.0009	0.9991	100.00
15.5	1,613,959		0.0000	1.0000	99.91
16.5	1,372,178		0.0000	1.0000	99.91
17.5	1,344,775		0.0000	1.0000	99.91
18.5	1,406,037		0.0000	1.0000	99.91
19.5	1,278,435		0.0000	1.0000	99.91
20.5	1,311,256		0.0000	1.0000	99.91
21.5	1,341,538		0.0000	1.0000	99.91
22.5	1,356,012		0.0000	1.0000	99.91
23.5	482,430		0.0000	1.0000	99.91
24.5	481,243		0.0000	1.0000	99.91
25.5	484,428		0.0000	1.0000	99.91
26.5	481,197		0.0000	1.0000	99.91
27.5	472,615		0.0000	1.0000	99.91
28.5	473,868		0.0000	1.0000	99.91
29.5	475,536		0.0000	1.0000	99.91
30.5	460,945		0.0000	1.0000	99.91
31.5	448,858		0.0000	1.0000	99.91
32.5	436,796		0.0000	1.0000	99.91
33.5	363,781		0.0000	1.0000	99.91
34.5	356,620		0.0000	1.0000	99.91
35.5	339,947	111	0.0003	0.9997	99.91
36.5	339,577		0.0000	1.0000	99.88
37.5	345,938		0.0000	1.0000	99.88
38.5	345,938		0.0000	1.0000	99.88
39.5	346,264		0.0000	1.0000	99.88

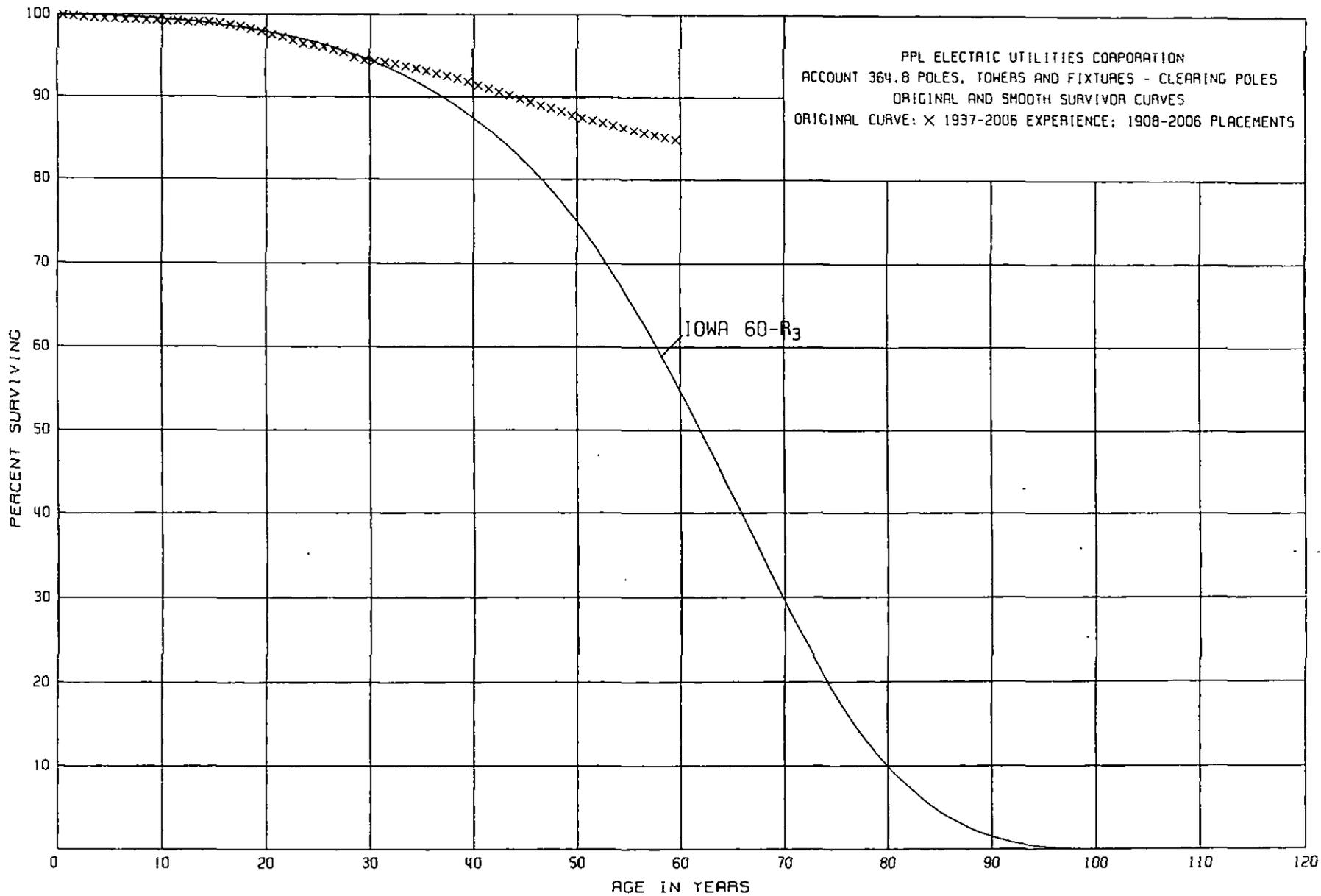
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2002			EXPERIENCE BAND 1970-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	346,482		0.0000	1.0000	99.88
41.5	346,858		0.0000	1.0000	99.88
42.5	354,508		0.0000	1.0000	99.88
43.5	354,331		0.0000	1.0000	99.88
44.5	364,741		0.0000	1.0000	99.88
45.5	387,277		0.0000	1.0000	99.88
46.5	463,758	1,802	0.0039	0.9961	99.88
47.5	462,572		0.0000	1.0000	99.49
48.5	460,422		0.0000	1.0000	99.49
49.5	364,307		0.0000	1.0000	99.49
50.5	359,864		0.0000	1.0000	99.49
51.5	298,603		0.0000	1.0000	99.49
52.5	265,754	1,823	0.0069	0.9931	99.49
53.5	232,933		0.0000	1.0000	98.80
54.5	202,650		0.0000	1.0000	98.80
55.5	188,176	145	0.0008	0.9992	98.80
56.5	186,312		0.0000	1.0000	98.72
57.5	185,497		0.0000	1.0000	98.72
58.5	181,453		0.0000	1.0000	98.72
59.5	181,453		0.0000	1.0000	98.72
60.5	177,416		0.0000	1.0000	98.72
61.5	176,164		0.0000	1.0000	98.72
62.5	174,495		0.0000	1.0000	98.72
63.5	174,495		0.0000	1.0000	98.72
64.5	173,099		0.0000	1.0000	98.72
65.5	170,847		0.0000	1.0000	98.72
66.5	170,815		0.0000	1.0000	98.72
67.5	145,177		0.0000	1.0000	98.72
68.5	144,551		0.0000	1.0000	98.72
69.5	143,067	1,590	0.0111	0.9889	98.72
70.5	136,706		0.0000	1.0000	97.62
71.5	136,706		0.0000	1.0000	97.62
72.5	136,380		0.0000	1.0000	97.62
73.5	136,162		0.0000	1.0000	97.62
74.5	135,786		0.0000	1.0000	97.62
75.5	128,136		0.0000	1.0000	97.62
76.5	126,691		0.0000	1.0000	97.62
77.5	111,371	1,772	0.0159	0.9841	97.62
78.5	88,330	3,669	0.0415	0.9585	96.07
79.5	11,279		0.0000	1.0000	92.08
80.5					92.08

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,719,127	36,988	0.0010	0.9990	100.00
0.5	39,797,078	48,727	0.0012	0.9988	99.90
1.5	39,731,648	38,339	0.0010	0.9990	99.78
2.5	39,693,309	32,647	0.0008	0.9992	99.68
3.5	39,642,481	28,841	0.0007	0.9993	99.60
4.5	39,444,976	24,247	0.0006	0.9994	99.53
5.5	39,246,331	17,756	0.0005	0.9995	99.47
6.5	38,956,773	19,804	0.0005	0.9995	99.42
7.5	38,743,010	20,027	0.0005	0.9995	99.37
8.5	37,771,299	17,725	0.0005	0.9995	99.32
9.5	36,438,485	16,706	0.0005	0.9995	99.27
10.5	35,374,866	15,030	0.0004	0.9996	99.22
11.5	33,587,231	13,223	0.0004	0.9996	99.18
12.5	31,580,749	10,914	0.0003	0.9997	99.14
13.5	29,744,723	17,005	0.0006	0.9994	99.11
14.5	27,653,333	23,889	0.0009	0.9991	99.05
15.5	25,815,790	31,534	0.0012	0.9988	98.96
16.5	24,052,109	52,003	0.0022	0.9978	98.84
17.5	22,627,226	63,680	0.0028	0.9972	98.62
18.5	21,215,322	73,113	0.0034	0.9966	98.34
19.5	19,859,727	75,845	0.0038	0.9962	98.01
20.5	18,316,830	73,542	0.0040	0.9960	97.64
21.5	16,990,208	62,731	0.0037	0.9963	97.25
22.5	15,510,110	67,561	0.0044	0.9956	96.89
23.5	14,205,794	23,161	0.0016	0.9984	96.46
24.5	13,387,688	36,695	0.0027	0.9973	96.31
25.5	12,261,703	40,984	0.0033	0.9967	96.05
26.5	11,171,817	34,648	0.0031	0.9969	95.73
27.5	10,200,154	63,513	0.0062	0.9938	95.43
28.5	9,865,941	49,614	0.0050	0.9950	94.84
29.5	9,208,086	9,080	0.0010	0.9990	94.37
30.5	8,769,856	10,850	0.0012	0.9988	94.28
31.5	8,222,526	19,165	0.0023	0.9977	94.17
32.5	7,900,843	23,824	0.0030	0.9970	93.95
33.5	7,478,576	18,715	0.0025	0.9975	93.67
34.5	7,073,363	27,231	0.0038	0.9962	93.44
35.5	6,702,994	19,958	0.0030	0.9970	93.08
36.5	6,530,697	22,650	0.0035	0.9965	92.80
37.5	6,272,468	22,405	0.0036	0.9964	92.48
38.5	6,180,014	24,471	0.0040	0.9960	92.15

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,938,478	25,325	0.0043	0.9957	91.78
40.5	5,810,098	25,232	0.0043	0.9957	91.39
41.5	5,657,315	24,660	0.0044	0.9956	91.00
42.5	5,554,556	26,059	0.0047	0.9953	90.60
43.5	5,478,024	25,339	0.0046	0.9954	90.17
44.5	5,216,633	23,221	0.0045	0.9955	89.76
45.5	4,930,367	19,941	0.0040	0.9960	89.36
46.5	4,910,426	18,615	0.0038	0.9962	89.00
47.5	4,869,891	20,376	0.0042	0.9958	88.66
48.5	4,326,248	24,058	0.0056	0.9944	88.29
49.5	3,823,581	15,169	0.0040	0.9960	87.80
50.5	3,797,184	12,437	0.0033	0.9967	87.45
51.5	3,320,976	11,610	0.0035	0.9965	87.16
52.5	3,309,366	9,977	0.0030	0.9970	86.85
53.5	2,783,221	9,384	0.0034	0.9966	86.59
54.5	2,515,087	8,217	0.0033	0.9967	86.30
55.5	2,032,063	7,100	0.0035	0.9965	86.02
56.5	2,021,553	6,054	0.0030	0.9970	85.72
57.5	1,792,698	5,930	0.0033	0.9967	85.46
58.5	1,479,323	5,144	0.0035	0.9965	85.18
59.5	971,948	3,300	0.0034	0.9966	84.88
60.5	680,824	3,234	0.0048	0.9952	84.59
61.5	604,474	1,990	0.0033	0.9967	84.18
62.5	543,201	346	0.0006	0.9994	83.90
63.5	542,824	636	0.0012	0.9988	83.85
64.5	477,110	1,828	0.0038	0.9962	83.75
65.5	410,550	573	0.0014	0.9986	83.43
66.5	385,381	271	0.0007	0.9993	83.31
67.5	378,898	273	0.0007	0.9993	83.25
68.5	359,012	399	0.0011	0.9989	83.19
69.5	272,647	396	0.0015	0.9985	83.10
70.5	25,369		0.0000	1.0000	82.98
71.5	25,369		0.0000	1.0000	82.98
72.5	25,369		0.0000	1.0000	82.98
73.5	25,369		0.0000	1.0000	82.98
74.5	25,369		0.0000	1.0000	82.98
75.5	25,369		0.0000	1.0000	82.98
76.5	25,369		0.0000	1.0000	82.98
77.5	25,369		0.0000	1.0000	82.98
78.5	925		0.0000	1.0000	82.98

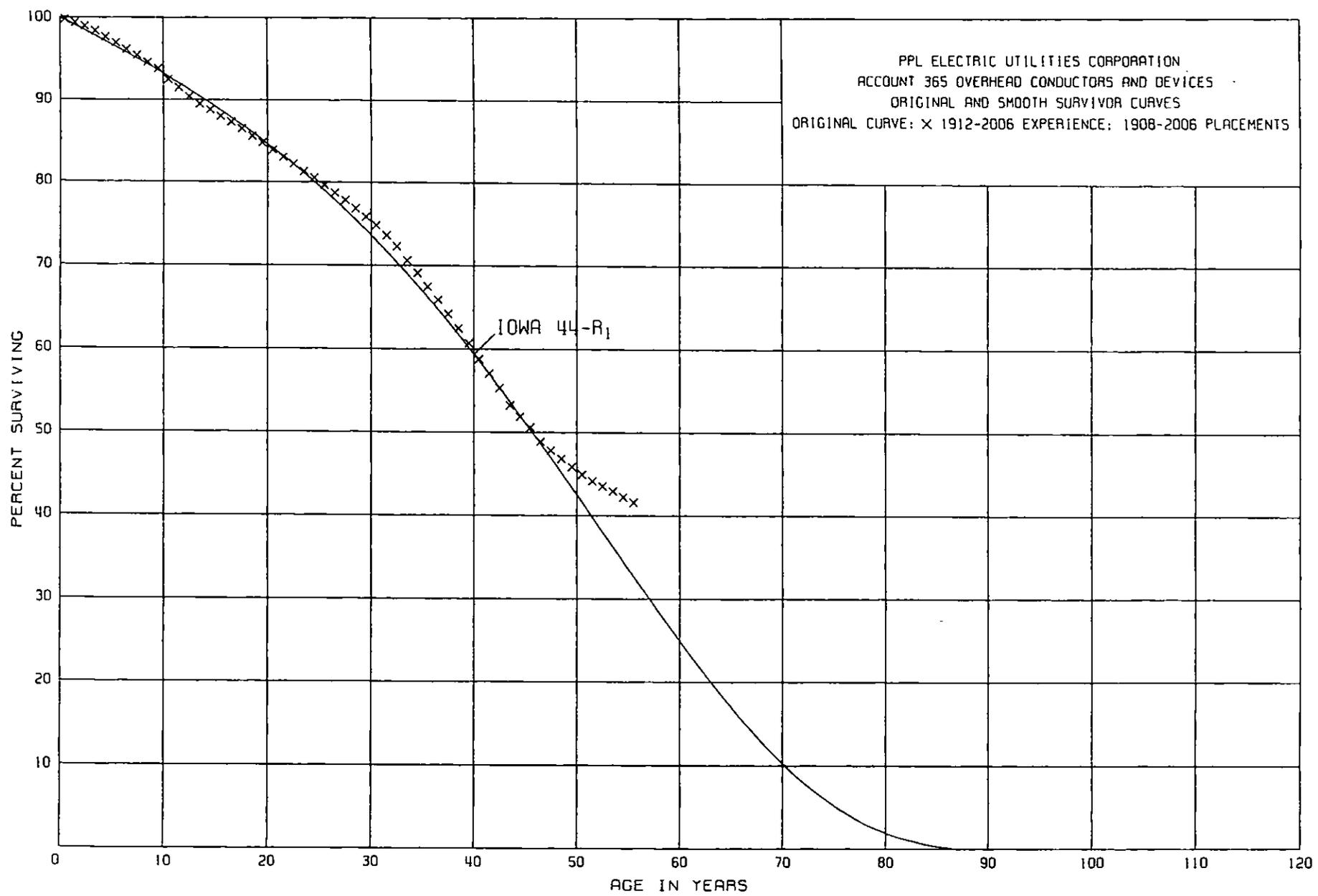
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	925		0.0000	1.0000	82.98
80.5	925		0.0000	1.0000	82.98
81.5	925		0.0000	1.0000	82.98
82.5	925		0.0000	1.0000	82.98
83.5	925		0.0000	1.0000	82.98
84.5	925		0.0000	1.0000	82.98
85.5	925		0.0000	1.0000	82.98
86.5	925		0.0000	1.0000	82.98
87.5	925		0.0000	1.0000	82.98
88.5	925		0.0000	1.0000	82.98
89.5	925		0.0000	1.0000	82.98
90.5	925		0.0000	1.0000	82.98
91.5	925		0.0000	1.0000	82.98
92.5	925		0.0000	1.0000	82.98
93.5	925		0.0000	1.0000	82.98
94.5	925		0.0000	1.0000	82.98
95.5	925		0.0000	1.0000	82.98
96.5	925		0.0000	1.0000	82.98
97.5	925		0.0000	1.0000	82.98
98.5					82.98

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1912-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	785,767,412	1,405,112	0.0018	0.9982	100.00
0.5	760,602,003	2,879,441	0.0038	0.9962	99.82
1.5	738,158,785	3,316,249	0.0045	0.9955	99.44
2.5	718,963,298	4,264,553	0.0059	0.9941	98.99
3.5	699,494,400	5,026,201	0.0072	0.9928	98.41
4.5	675,399,277	4,975,710	0.0074	0.9926	97.70
5.5	652,200,357	4,979,376	0.0076	0.9924	96.98
6.5	622,902,727	4,893,678	0.0079	0.9921	96.24
7.5	594,108,581	5,297,855	0.0089	0.9911	95.48
8.5	564,259,115	5,218,683	0.0092	0.9908	94.63
9.5	531,235,610	7,347,457	0.0138	0.9862	93.76
10.5	499,230,912	5,301,672	0.0106	0.9894	92.47
11.5	465,655,855	5,587,775	0.0120	0.9880	91.49
12.5	428,546,197	4,150,024	0.0097	0.9903	90.39
13.5	399,215,474	3,334,065	0.0084	0.9916	89.51
14.5	371,221,386	3,157,954	0.0085	0.9915	88.76
15.5	343,522,865	2,970,580	0.0086	0.9914	88.01
16.5	313,869,721	2,736,503	0.0087	0.9913	87.25
17.5	288,354,536	2,819,558	0.0098	0.9902	86.49
18.5	270,595,986	2,709,659	0.0100	0.9900	85.64
19.5	254,340,454	2,657,583	0.0104	0.9896	84.78
20.5	239,348,773	2,581,544	0.0108	0.9892	83.90
21.5	225,835,316	2,192,062	0.0097	0.9903	82.99
22.5	213,838,693	2,244,300	0.0105	0.9895	82.18
23.5	200,073,814	2,089,035	0.0104	0.9896	81.32
24.5	188,540,031	2,114,974	0.0112	0.9888	80.47
25.5	176,103,475	2,029,533	0.0115	0.9885	79.57
26.5	160,719,274	1,849,816	0.0115	0.9885	78.65
27.5	147,131,623	1,755,960	0.0119	0.9881	77.75
28.5	136,501,113	1,754,884	0.0129	0.9871	76.82
29.5	124,325,380	1,645,635	0.0132	0.9868	75.83
30.5	113,554,922	1,831,066	0.0161	0.9839	74.83
31.5	103,177,481	1,929,978	0.0187	0.9813	73.63
32.5	93,997,581	2,110,623	0.0225	0.9775	72.25
33.5	82,041,050	1,772,487	0.0216	0.9784	70.62
34.5	72,644,521	1,654,549	0.0228	0.9772	69.09
35.5	65,111,465	1,528,104	0.0235	0.9765	67.51
36.5	58,914,582	1,574,699	0.0267	0.9733	65.92
37.5	52,191,472	1,382,615	0.0265	0.9735	64.16
38.5	46,618,903	1,351,196	0.0290	0.9710	62.46

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

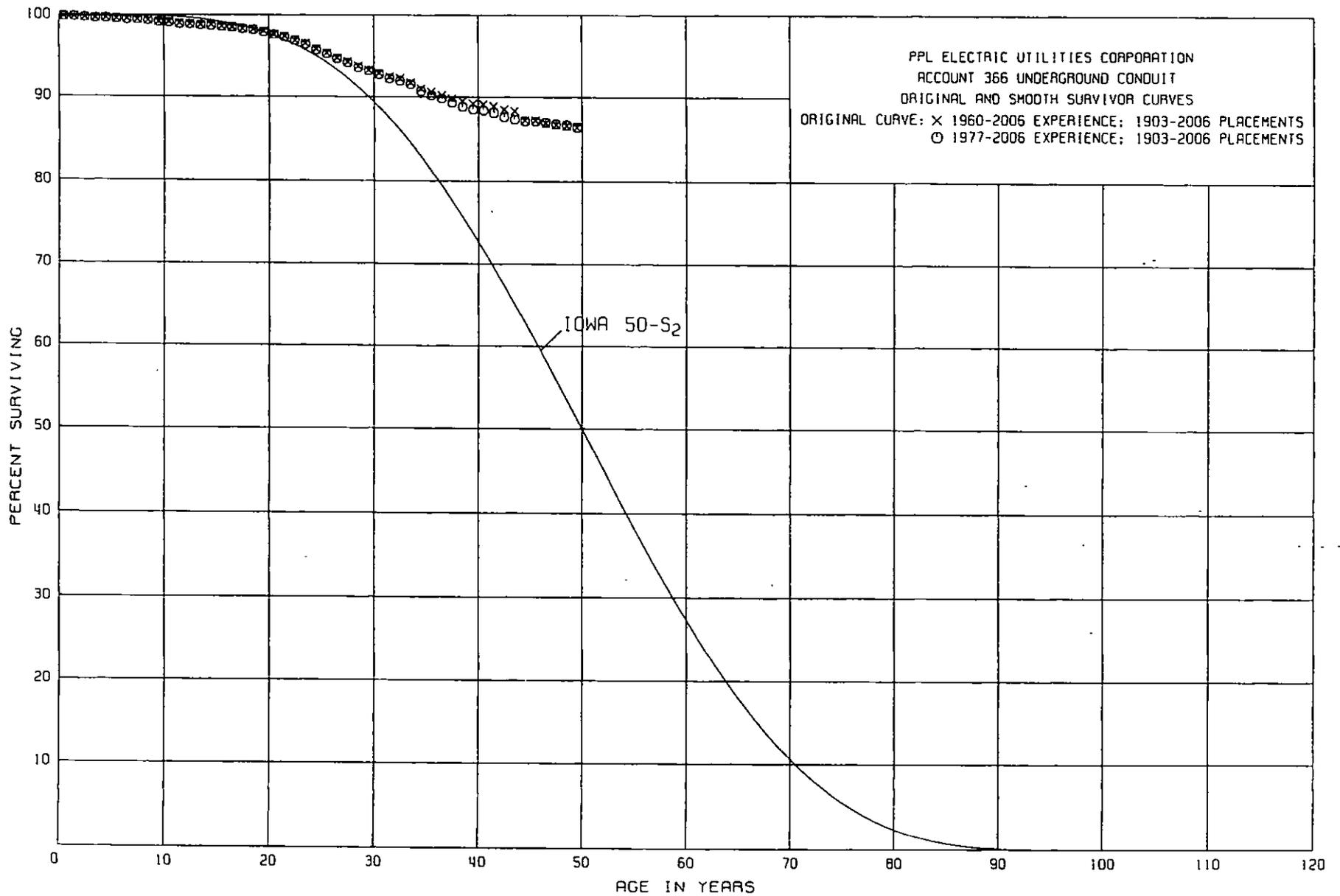
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1912-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,583,645	1,249,818	0.0301	0.9699	60.65
40.5	38,192,989	1,108,243	0.0290	0.9710	58.82
41.5	35,209,745	1,045,186	0.0297	0.9703	57.11
42.5	32,414,842	1,258,057	0.0388	0.9612	55.41
43.5	29,439,739	731,478	0.0248	0.9752	53.26
44.5	26,771,926	703,046	0.0263	0.9737	51.94
45.5	24,398,753	808,747	0.0331	0.9669	50.57
46.5	22,361,406	524,716	0.0235	0.9765	48.90
47.5	20,490,856	426,088	0.0208	0.9792	47.75
48.5	18,438,982	369,577	0.0200	0.9800	46.76
49.5	16,767,568	319,569	0.0191	0.9809	45.82
50.5	15,197,392	294,258	0.0194	0.9806	44.94
51.5	13,733,450	169,550	0.0123	0.9877	44.07
52.5	12,572,339	179,228	0.0143	0.9857	43.53
53.5	11,311,151	196,202	0.0173	0.9827	42.91
54.5	10,380,801	141,756	0.0137	0.9863	42.17
55.5	9,207,769	71,387	0.0078	0.9922	41.59
56.5	8,542,235	88,136	0.0103	0.9897	41.27
57.5	8,076,166	34,108	0.0042	0.9958	40.84
58.5	7,649,931	191,372	0.0250	0.9750	40.67
59.5	7,113,612	24,878	0.0035	0.9965	39.65
60.5	6,593,743	12,991	0.0020	0.9980	39.51
61.5	6,125,347	9,019	0.0015	0.9985	39.43
62.5	5,718,528	7,650	0.0013	0.9987	39.37
63.5	5,661,446	17,619	0.0031	0.9969	39.32
64.5	5,506,131	126,019	0.0229	0.9771	39.20
65.5	5,122,223	47,160	0.0092	0.9908	38.30
66.5	4,176,006	56,854	0.0136	0.9864	37.95
67.5	3,915,244	238,494	0.0609	0.9391	37.43
68.5	3,518,013	37,755	0.0107	0.9893	35.15
69.5	3,245,009	53,537	0.0165	0.9835	34.77
70.5	1,759,368	13,792	0.0078	0.9922	34.20
71.5	1,665,045	9,299	0.0056	0.9944	33.93
72.5	1,575,577	6,966	0.0044	0.9956	33.74
73.5	1,537,059	7,950	0.0052	0.9948	33.59
74.5	1,448,539	14,065	0.0097	0.9903	33.42
75.5	1,341,474	25,788	0.0192	0.9808	33.10
76.5	1,250,260	10,147	0.0081	0.9919	32.46
77.5	1,155,687	11,465	0.0099	0.9901	32.20
78.5	1,072,624	7,738	0.0072	0.9928	31.88

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2006			EXPERIENCE BAND 1912-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	958,544	7,901	0.0082	0.9918	31.65
80.5	706,668	2,973	0.0042	0.9958	31.39
81.5	673,229	2,594	0.0039	0.9961	31.26
82.5	612,040	3,426	0.0056	0.9944	31.14
83.5	414,124	4,718	0.0114	0.9886	30.97
84.5	384,129	10,244	0.0267	0.9733	30.62
85.5	365,317	6,326	0.0173	0.9827	29.80
86.5	344,185	4,033	0.0117	0.9883	29.28
87.5	301,112	1,461	0.0049	0.9951	28.94
88.5	277,661	1,955	0.0070	0.9930	28.80
89.5	239,183	1,104	0.0046	0.9954	28.60
90.5	210,641	2,283	0.0108	0.9892	28.47
91.5	148,177	12,380	0.0835	0.9165	28.16
92.5	60,721	4,306	0.0709	0.9291	25.81
93.5	55,758	2,629	0.0472	0.9528	23.98
94.5	52,995	1,936	0.0365	0.9635	22.85
95.5	51,059	1,439	0.0282	0.9718	22.02
96.5	38,738	1,529	0.0395	0.9605	21.40
97.5	17,351	218	0.0126	0.9874	20.55
98.5					20.29

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1960-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,565,310	92,356	0.0007	0.9993	100.00
0.5	125,907,174	83,136	0.0007	0.9993	99.93
1.5	120,265,870	72,414	0.0006	0.9994	99.86
2.5	115,178,082	69,973	0.0006	0.9994	99.80
3.5	111,018,393	61,843	0.0006	0.9994	99.74
4.5	106,502,832	63,915	0.0006	0.9994	99.68
5.5	101,787,671	53,319	0.0005	0.9995	99.62
6.5	97,299,710	66,773	0.0007	0.9993	99.57
7.5	94,215,735	67,831	0.0007	0.9993	99.50
8.5	90,897,998	186,302	0.0020	0.9980	99.43
9.5	86,535,678	68,132	0.0008	0.9992	99.23
10.5	82,738,856	116,081	0.0014	0.9986	99.15
11.5	76,311,845	54,244	0.0007	0.9993	99.01
12.5	68,495,296	65,945	0.0010	0.9990	98.94
13.5	62,804,972	56,069	0.0009	0.9991	98.84
14.5	57,594,236	87,877	0.0015	0.9985	98.75
15.5	51,762,009	64,469	0.0012	0.9988	98.60
16.5	47,939,605	74,940	0.0016	0.9984	98.48
17.5	42,452,948	57,381	0.0014	0.9986	98.32
18.5	39,523,309	84,005	0.0021	0.9979	98.18
19.5	36,013,040	148,869	0.0041	0.9959	97.97
20.5	33,552,048	75,564	0.0023	0.9977	97.57
21.5	31,560,123	133,561	0.0042	0.9958	97.35
22.5	30,156,191	151,331	0.0050	0.9950	96.94
23.5	28,960,001	194,652	0.0067	0.9933	96.46
24.5	27,586,325	137,935	0.0050	0.9950	95.81
25.5	26,191,680	161,606	0.0062	0.9938	95.33
26.5	24,565,967	135,291	0.0055	0.9945	94.74
27.5	23,127,715	137,074	0.0059	0.9941	94.22
28.5	20,929,912	95,733	0.0046	0.9954	93.66
29.5	19,209,133	80,201	0.0042	0.9958	93.23
30.5	16,590,069	73,467	0.0044	0.9956	92.84
31.5	14,001,506	42,662	0.0030	0.9970	92.43
32.5	12,516,921	59,437	0.0047	0.9953	92.15
33.5	9,316,703	68,866	0.0074	0.9926	91.72
34.5	7,662,089	34,343	0.0045	0.9955	91.04
35.5	6,603,725	28,387	0.0043	0.9957	90.63
36.5	5,978,583	26,572	0.0044	0.9956	90.24
37.5	5,275,518	22,490	0.0043	0.9957	89.84
38.5	4,718,652	13,781	0.0029	0.9971	89.45

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1960-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,899,142	4,118	0.0011	0.9989	89.19
40.5	3,669,965	7,769	0.0021	0.9979	89.09
41.5	3,525,007	15,021	0.0043	0.9957	88.90
42.5	3,295,938	8,531	0.0026	0.9974	88.52
43.5	3,286,307	39,177	0.0119	0.9881	88.29
44.5	3,214,651	2,439	0.0008	0.9992	87.24
45.5	3,107,547	9,758	0.0031	0.9969	87.17
46.5	2,985,725	7,425	0.0025	0.9975	86.90
47.5	2,893,440	1,715	0.0006	0.9994	86.68
48.5	2,816,564	8,428	0.0030	0.9970	86.63
49.5	2,703,009	9,239	0.0034	0.9966	86.37
50.5	2,635,383	22,918	0.0087	0.9913	86.08
51.5	2,531,543	20,009	0.0079	0.9921	85.33
52.5	2,404,196	4,638	0.0019	0.9981	84.66
53.5	2,197,044	10,217	0.0047	0.9953	84.50
54.5	1,855,523	3,609	0.0019	0.9981	84.10
55.5	1,752,477	19,493	0.0111	0.9889	83.94
56.5	1,669,715	9,536	0.0057	0.9943	83.01
57.5	1,430,613	5,975	0.0042	0.9958	82.54
58.5	1,350,237	1,773	0.0013	0.9987	82.19
59.5	1,323,665	4,663	0.0035	0.9965	82.08
60.5	1,286,604	11,925	0.0093	0.9907	81.79
61.5	1,265,997	29	0.0000	1.0000	81.03
62.5	1,265,014	6,515	0.0052	0.9948	81.03
63.5	1,258,203	4,159	0.0033	0.9967	80.61
64.5	1,240,506	12,363	0.0100	0.9900	80.34
65.5	1,196,040	10,489	0.0088	0.9912	79.54
66.5	1,124,707	5,244	0.0047	0.9953	78.84
67.5	1,081,419	4,257	0.0039	0.9961	78.47
68.5	1,064,436	7,266	0.0068	0.9932	78.16
69.5	1,041,515	4,561	0.0044	0.9956	77.63
70.5	1,025,767	5,444	0.0053	0.9947	77.29
71.5	981,118	193	0.0002	0.9998	76.88
72.5	959,191	274	0.0003	0.9997	76.86
73.5	907,750	3,685	0.0041	0.9959	76.84
74.5	651,752	12,746	0.0196	0.9804	76.52
75.5	556,284	12,565	0.0226	0.9774	75.02
76.5	519,084	8,572	0.0165	0.9835	73.32
77.5	486,372	3,506	0.0072	0.9928	72.11
78.5	430,433	909	0.0021	0.9979	71.59

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1960-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	384,878	1,108	0.0029	0.9971	71.44
80.5	324,857	779	0.0024	0.9976	71.23
81.5	301,114	559	0.0019	0.9981	71.06
82.5	278,713	425	0.0015	0.9985	70.92
83.5	265,354	1,656	0.0062	0.9938	70.81
84.5	221,680	880	0.0040	0.9960	70.37
85.5	219,571	1,272	0.0058	0.9942	70.09
86.5	217,082	1,619	0.0075	0.9925	69.68
87.5	211,195	374	0.0018	0.9982	69.16
88.5	210,821	2,346	0.0111	0.9889	69.04
89.5	201,012	1,619	0.0081	0.9919	68.27
90.5	116,857	399	0.0034	0.9966	67.72
91.5	97,728	1	0.0000	1.0000	67.49
92.5	89,890		0.0000	1.0000	67.49
93.5	87,469	493	0.0056	0.9944	67.49
94.5	63,369	237	0.0037	0.9963	67.11
95.5	61,924		0.0000	1.0000	66.86
96.5	61,923		0.0000	1.0000	66.86
97.5	51,318	140	0.0027	0.9973	66.86
98.5	47,046	145	0.0031	0.9969	66.68
99.5	29,272	11	0.0004	0.9996	66.47
100.5	29,262		0.0000	1.0000	66.44
101.5	29,262		0.0000	1.0000	66.44
102.5	29,262		0.0000	1.0000	66.44
103.5					66.44

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,993,389	92,356	0.0008	0.9992	100.00
0.5	109,850,572	80,268	0.0007	0.9993	99.92
1.5	106,379,047	72,414	0.0007	0.9993	99.85
2.5	102,702,136	69,973	0.0007	0.9993	99.78
3.5	102,246,328	61,286	0.0006	0.9994	99.71
4.5	99,375,214	63,867	0.0006	0.9994	99.65
5.5	96,042,293	53,319	0.0006	0.9994	99.59
6.5	92,152,503	66,520	0.0007	0.9993	99.53
7.5	89,888,959	67,831	0.0008	0.9992	99.46
8.5	87,124,226	179,743	0.0021	0.9979	99.38
9.5	83,595,113	68,132	0.0008	0.9992	99.17
10.5	79,926,600	115,938	0.0015	0.9985	99.09
11.5	73,573,006	53,026	0.0007	0.9993	98.94
12.5	66,147,949	65,443	0.0010	0.9990	98.87
13.5	60,539,616	56,008	0.0009	0.9991	98.77
14.5	55,391,824	63,533	0.0011	0.9989	98.68
15.5	49,717,358	61,112	0.0012	0.9988	98.57
16.5	46,023,683	74,905	0.0016	0.9984	98.45
17.5	40,654,169	57,381	0.0014	0.9986	98.29
18.5	37,827,398	84,005	0.0022	0.9978	98.15
19.5	34,358,207	126,611	0.0037	0.9963	97.93
20.5	31,946,863	75,278	0.0024	0.9976	97.57
21.5	30,038,637	133,496	0.0044	0.9956	97.34
22.5	28,758,636	151,331	0.0053	0.9947	96.91
23.5	27,756,935	194,652	0.0070	0.9930	96.40
24.5	26,683,816	137,935	0.0052	0.9948	95.73
25.5	25,357,262	161,561	0.0064	0.9936	95.23
26.5	23,800,908	135,291	0.0057	0.9943	94.62
27.5	22,320,219	137,074	0.0061	0.9939	94.08
28.5	20,137,186	95,446	0.0047	0.9953	93.51
29.5	18,368,958	80,091	0.0044	0.9956	93.07
30.5	15,757,223	73,467	0.0047	0.9953	92.66
31.5	13,104,194	42,662	0.0033	0.9967	92.22
32.5	11,547,508	59,252	0.0051	0.9949	91.92
33.5	8,277,922	68,502	0.0083	0.9917	91.45
34.5	6,612,394	34,343	0.0052	0.9948	90.69
35.5	5,561,538	28,387	0.0051	0.9949	90.22
36.5	4,991,739	25,964	0.0052	0.9948	89.76
37.5	4,264,199	22,490	0.0053	0.9947	89.29
38.5	3,719,890	13,781	0.0037	0.9963	88.82

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,923,672	4,118	0.0014	0.9986	88.49
40.5	2,708,117	7,769	0.0029	0.9971	88.37
41.5	2,604,957	14,880	0.0057	0.9943	88.11
42.5	2,402,768	8,351	0.0035	0.9965	87.61
43.5	2,354,419	4,521	0.0019	0.9981	87.30
44.5	2,581,656	2,439	0.0009	0.9991	87.13
45.5	2,550,158	2,859	0.0011	0.9989	87.05
46.5	2,470,704	4,328	0.0018	0.9982	86.95
47.5	2,376,401	1,715	0.0007	0.9993	86.79
48.5	2,363,775	8,345	0.0035	0.9965	86.73
49.5	2,321,597	5,021	0.0022	0.9978	86.43
50.5	2,316,043	22,918	0.0099	0.9901	86.24
51.5	2,232,940	15,365	0.0069	0.9931	85.39
52.5	2,112,884	4,638	0.0022	0.9978	84.80
53.5	1,919,586	10,217	0.0053	0.9947	84.61
54.5	1,642,766	3,609	0.0022	0.9978	84.16
55.5	1,541,000	19,493	0.0126	0.9874	83.97
56.5	1,408,800	6,478	0.0046	0.9954	82.91
57.5	1,177,452	5,975	0.0051	0.9949	82.53
58.5	1,097,077	1,773	0.0016	0.9984	82.11
59.5	1,078,498	1,198	0.0011	0.9989	81.98
60.5	1,133,841	11,925	0.0105	0.9895	81.89
61.5	1,134,206	29	0.0000	1.0000	81.03
62.5	1,141,105	6,515	0.0057	0.9943	81.03
63.5	1,138,179	4,159	0.0037	0.9963	80.57
64.5	1,152,912	12,363	0.0107	0.9893	80.27
65.5	1,109,697	10,489	0.0095	0.9905	79.41
66.5	1,038,363	5,244	0.0051	0.9949	78.66
67.5	1,007,068	4,257	0.0042	0.9958	78.26
68.5	998,016	7,266	0.0073	0.9927	77.93
69.5	995,919	4,561	0.0046	0.9954	77.36
70.5	980,172	2,699	0.0028	0.9972	77.00
71.5	938,268	193	0.0002	0.9998	76.78
72.5	916,341	274	0.0003	0.9997	76.76
73.5	907,750	3,685	0.0041	0.9959	76.74
74.5	651,752	12,746	0.0196	0.9804	76.43
75.5	556,284	12,565	0.0226	0.9774	74.93
76.5	519,084	8,572	0.0165	0.9835	73.24
77.5	486,372	3,506	0.0072	0.9928	72.03
78.5	430,433	909	0.0021	0.9979	71.51

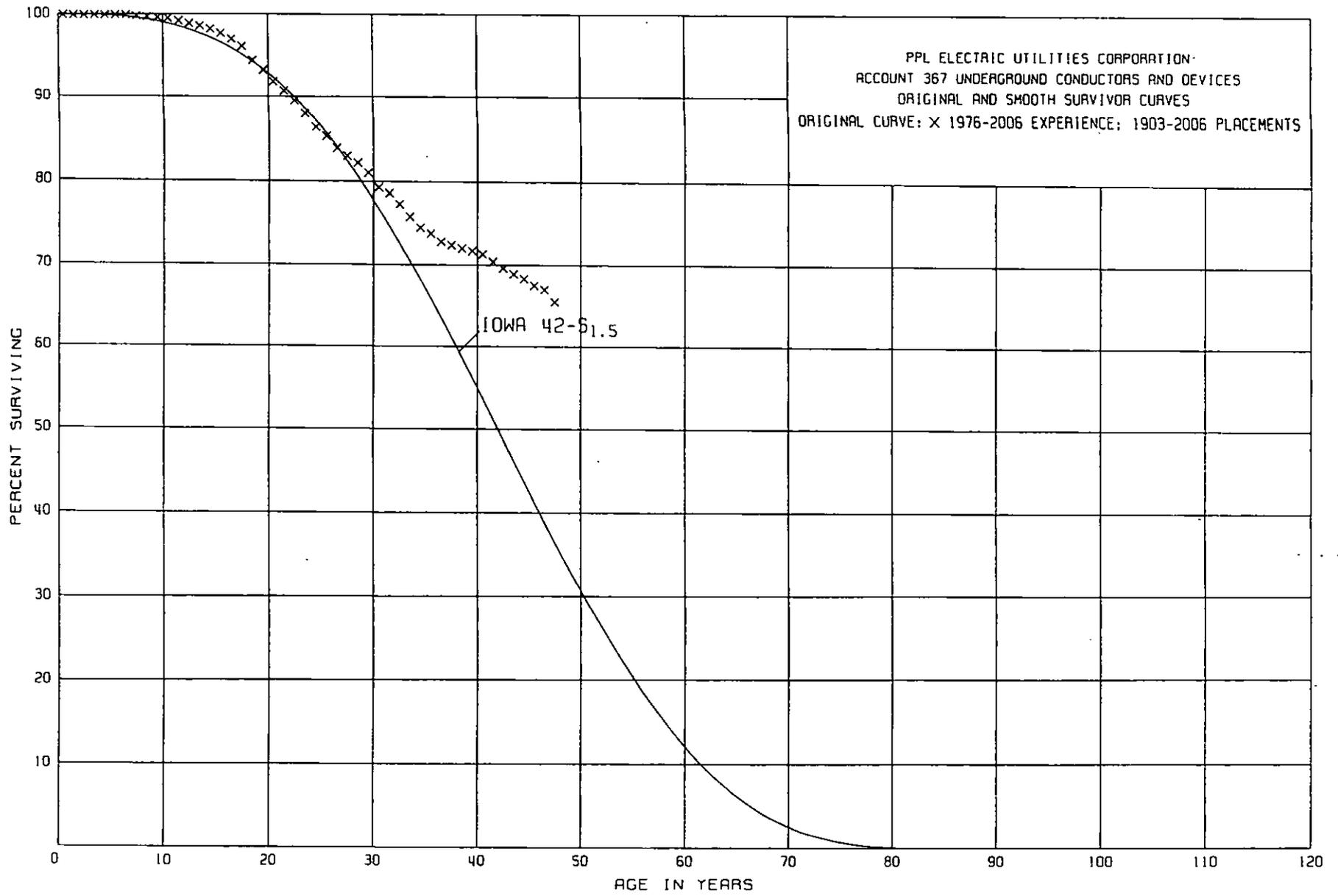
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1977-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	384,878	1,108	0.0029	0.9971	71.36	
80.5	324,857	779	0.0024	0.9976	71.15	
81.5	301,114	559	0.0019	0.9981	70.98	
82.5	278,713	425	0.0015	0.9985	70.85	
83.5	265,354	1,656	0.0062	0.9938	70.74	
84.5	221,680	880	0.0040	0.9960	70.30	
85.5	219,571	1,272	0.0058	0.9942	70.02	
86.5	217,082	1,619	0.0075	0.9925	69.61	
87.5	211,195	374	0.0018	0.9982	69.09	
88.5	210,821	2,346	0.0111	0.9889	68.97	
89.5	201,012	1,619	0.0081	0.9919	68.20	
90.5	116,857	399	0.0034	0.9966	67.65	
91.5	97,728	1	0.0000	1.0000	67.42	
92.5	89,890		0.0000	1.0000	67.42	
93.5	87,469	493	0.0056	0.9944	67.42	
94.5	63,369	237	0.0037	0.9963	67.04	
95.5	61,924		0.0000	1.0000	66.79	
96.5	61,923		0.0000	1.0000	66.79	
97.5	51,318	140	0.0027	0.9973	66.79	
98.5	47,046	145	0.0031	0.9969	66.61	
99.5	29,272	11	0.0004	0.9996	66.40	
100.5	29,262		0.0000	1.0000	66.37	
101.5	29,262		0.0000	1.0000	66.37	
102.5	29,262		0.0000	1.0000	66.37	
103.5					66.37	

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1976-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	340,493,253	10,338	0.0000	1.0000	100.00
0.5	317,431,446	21,060	0.0001	0.9999	100.00
1.5	299,007,389	35,592	0.0001	0.9999	99.99
2.5	286,790,739	67,394	0.0002	0.9998	99.98
3.5	275,875,743	56,962	0.0002	0.9998	99.96
4.5	262,838,388	102,524	0.0004	0.9996	99.94
5.5	251,276,562	102,258	0.0004	0.9996	99.90
6.5	237,049,913	134,537	0.0006	0.9994	99.86
7.5	225,047,592	146,402	0.0007	0.9993	99.80
8.5	212,675,860	212,863	0.0010	0.9990	99.73
9.5	198,719,346	352,052	0.0018	0.9982	99.63
10.5	182,656,759	523,472	0.0029	0.9971	99.45
11.5	165,617,238	503,816	0.0030	0.9970	99.16
12.5	146,318,720	398,090	0.0027	0.9973	98.86
13.5	131,380,460	492,577	0.0037	0.9963	98.59
14.5	116,310,909	640,431	0.0055	0.9945	98.23
15.5	100,227,061	710,769	0.0071	0.9929	97.69
16.5	86,693,784	774,119	0.0089	0.9911	97.00
17.5	76,535,036	1,367,944	0.0179	0.9821	96.14
18.5	68,700,034	885,917	0.0129	0.9871	94.42
19.5	60,608,954	919,283	0.0152	0.9848	93.20
20.5	55,036,631	666,042	0.0121	0.9879	91.78
21.5	49,919,186	647,855	0.0130	0.9870	90.67
22.5	46,417,934	755,973	0.0163	0.9837	89.49
23.5	42,413,256	788,082	0.0186	0.9814	88.03
24.5	38,631,979	499,306	0.0129	0.9871	86.39
25.5	35,118,340	552,824	0.0157	0.9843	85.28
26.5	31,884,652	342,877	0.0108	0.9892	83.94
27.5	28,863,614	305,226	0.0106	0.9894	83.03
28.5	25,412,711	365,275	0.0144	0.9856	82.15
29.5	21,574,638	448,577	0.0208	0.9792	80.97
30.5	17,577,980	154,130	0.0088	0.9912	79.29
31.5	14,015,968	234,768	0.0168	0.9832	78.59
32.5	11,715,072	225,817	0.0193	0.9807	77.27
33.5	7,890,339	136,328	0.0173	0.9827	75.78
34.5	5,743,782	52,181	0.0091	0.9909	74.47
35.5	4,524,865	64,014	0.0141	0.9859	73.79
36.5	4,010,494	18,817	0.0047	0.9953	72.75
37.5	3,526,047	18,554	0.0053	0.9947	72.41
38.5	3,078,673	14,382	0.0047	0.9953	72.03

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

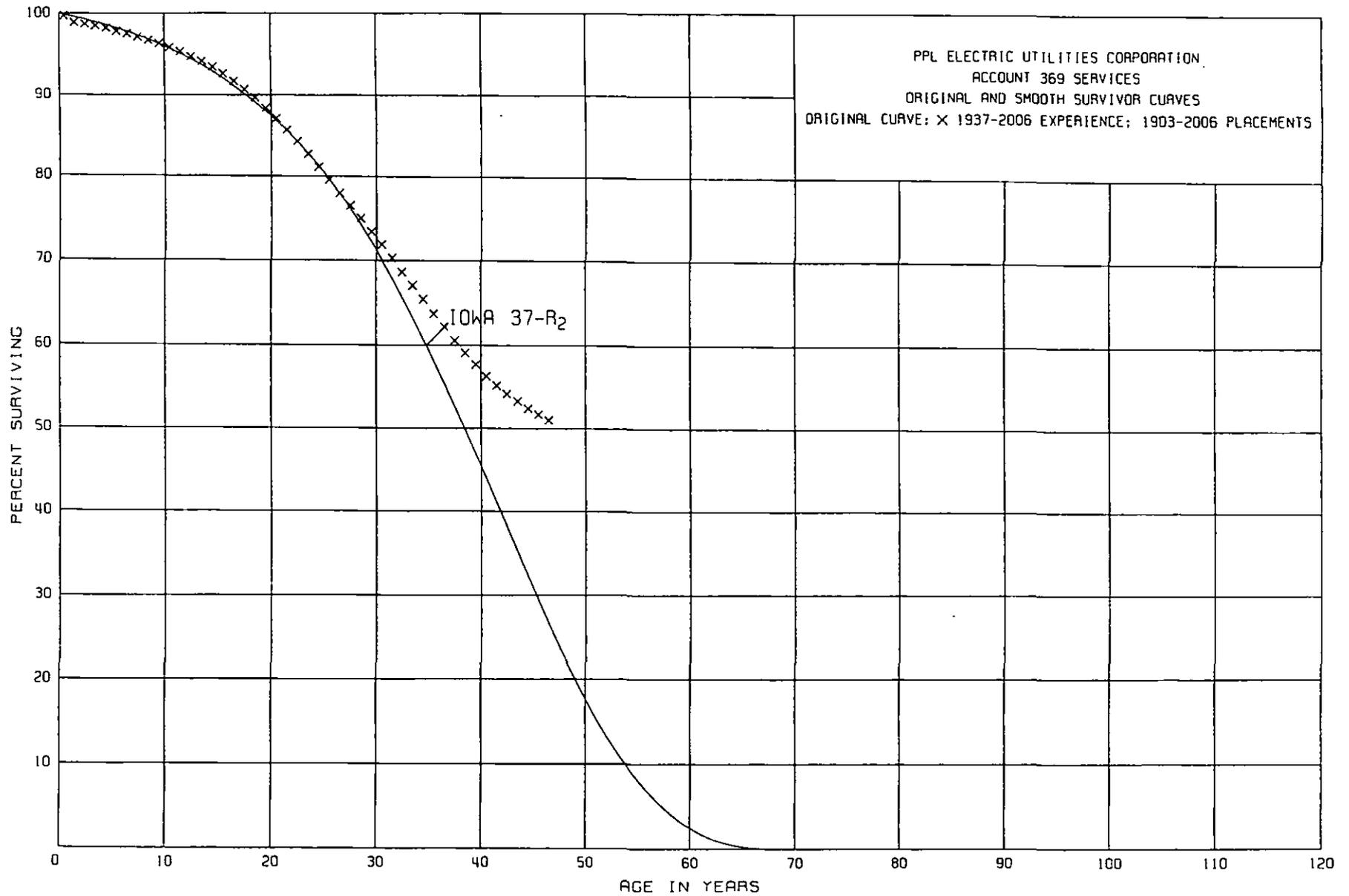
PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1976-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,715,584	16,565	0.0061	0.9939	71.69
40.5	2,436,887	27,499	0.0113	0.9887	71.25
41.5	2,178,314	27,771	0.0127	0.9873	70.44
42.5	1,937,441	17,215	0.0089	0.9911	69.55
43.5	1,758,274	15,311	0.0087	0.9913	68.93
44.5	1,604,028	19,376	0.0121	0.9879	68.33
45.5	1,523,376	12,132	0.0080	0.9920	67.50
46.5	1,423,407	31,557	0.0222	0.9778	66.96
47.5	967,112	12,288	0.0127	0.9873	65.47
48.5	909,306	13,920	0.0153	0.9847	64.64
49.5	812,991	10,892	0.0134	0.9866	63.65
50.5	749,096	49,350	0.0659	0.9341	62.80
51.5	571,927	18,293	0.0320	0.9680	58.66
52.5	494,910	13,644	0.0276	0.9724	56.78
53.5	426,951	11,611	0.0272	0.9728	55.21
54.5	340,076	7,709	0.0227	0.9773	53.71
55.5	252,268	6,650	0.0264	0.9736	52.49
56.5	193,873	6,595	0.0340	0.9660	51.10
57.5	123,302	8,460	0.0686	0.9314	49.36
58.5	124,766	1,148	0.0092	0.9908	45.97
59.5	122,693	2,357	0.0192	0.9808	45.55
60.5	119,057	3,080	0.0259	0.9741	44.68
61.5	114,251	2,105	0.0184	0.9816	43.52
62.5	111,542	10,023	0.0899	0.9101	42.72
63.5	98,466	2,056	0.0209	0.9791	38.88
64.5	92,762	5,647	0.0609	0.9391	38.07
65.5	85,498	19,046	0.2228	0.7772	35.75
66.5	53,604	1,514	0.0282	0.9718	27.78
67.5	46,880	2,808	0.0599	0.9401	27.00
68.5	37,373	901	0.0241	0.9759	25.38
69.5	35,635	12,400	0.3480	0.6520	24.77
70.5	22,077	608	0.0275	0.9725	16.15
71.5	17,142	617	0.0360	0.9640	15.71
72.5	16,558	762	0.0460	0.9540	15.14
73.5	15,454	1,524	0.0986	0.9014	14.44
74.5	13,403	823	0.0614	0.9386	13.02
75.5	12,484	312	0.0250	0.9750	12.22
76.5	11,783	1,295	0.1099	0.8901	11.91
77.5	10,425	1,951	0.1871	0.8129	10.60
78.5	7,244	4,779	0.6597	0.3403	8.62

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1976-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,413	5	0.0021	0.9979	2.93	
80.5	2,343	18	0.0077	0.9923	2.92	
81.5	2,314	9	0.0039	0.9961	2.90	
82.5	2,079	13	0.0063	0.9937	2.89	
83.5	2,020	9	0.0045	0.9955	2.87	
84.5	1,981	105	0.0530	0.9470	2.86	
85.5	1,876	81	0.0432	0.9568	2.71	
86.5	1,795	30	0.0167	0.9833	2.59	
87.5	1,765	3	0.0017	0.9983	2.55	
88.5	1,761	70	0.0398	0.9602	2.55	
89.5	1,652	16	0.0097	0.9903	2.45	
90.5	1,341	368	0.2744	0.7256	2.43	
91.5	973	63	0.0647	0.9353	1.76	
92.5	910	89	0.0978	0.9022	1.65	
93.5	821	55	0.0670	0.9330	1.49	
94.5	717	74	0.1032	0.8968	1.39	
95.5	643	66	0.1026	0.8974	1.25	
96.5	75		0.0000	1.0000	1.12	
97.5	75		0.0000	1.0000	1.12	
98.5	74		0.0000	1.0000	1.12	
99.5	74		0.0000	1.0000	1.12	
100.5	74		0.0000	1.0000	1.12	
101.5	74		0.0000	1.0000	1.12	
102.5	74		0.0000	1.0000	1.12	
103.5					1.12	

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	579,235,035	1,614,528	0.0028	0.9972	100.00
0.5	559,687,480	4,367,230	0.0078	0.9922	99.72
1.5	533,670,498	1,227,524	0.0023	0.9977	98.94
2.5	510,271,024	1,344,565	0.0026	0.9974	98.71
3.5	488,246,868	1,438,890	0.0029	0.9971	98.45
4.5	462,097,477	1,517,360	0.0033	0.9967	98.16
5.5	442,703,372	1,553,761	0.0035	0.9965	97.84
6.5	423,971,623	1,614,135	0.0038	0.9962	97.50
7.5	406,525,584	1,714,183	0.0042	0.9958	97.13
8.5	390,013,402	1,770,506	0.0045	0.9955	96.72
9.5	371,085,376	1,883,390	0.0051	0.9949	96.28
10.5	349,407,308	1,902,717	0.0054	0.9946	95.79
11.5	326,582,524	1,972,848	0.0060	0.9940	95.27
12.5	304,092,823	2,022,203	0.0066	0.9934	94.70
13.5	282,591,456	2,165,491	0.0077	0.9923	94.07
14.5	262,404,845	2,236,849	0.0085	0.9915	93.35
15.5	241,935,690	2,245,349	0.0093	0.9907	92.56
16.5	221,808,140	2,337,053	0.0105	0.9895	91.70
17.5	200,884,504	2,411,980	0.0120	0.9880	90.74
18.5	180,580,689	2,526,209	0.0140	0.9860	89.65
19.5	161,843,162	2,363,880	0.0146	0.9854	88.39
20.5	146,185,033	2,309,048	0.0158	0.9842	87.10
21.5	132,144,992	2,273,827	0.0172	0.9828	85.72
22.5	119,557,016	2,197,326	0.0184	0.9816	84.25
23.5	110,289,938	2,097,651	0.0190	0.9810	82.70
24.5	101,756,826	1,954,373	0.0192	0.9808	81.13
25.5	93,033,732	1,793,011	0.0193	0.9807	79.57
26.5	84,040,222	1,650,401	0.0196	0.9804	78.03
27.5	74,829,816	1,498,630	0.0200	0.9800	76.50
28.5	66,158,005	1,402,049	0.0212	0.9788	74.97
29.5	59,088,768	1,233,535	0.0209	0.9791	73.38
30.5	52,129,998	1,164,196	0.0223	0.9777	71.85
31.5	46,085,578	1,064,107	0.0231	0.9769	70.25
32.5	40,023,080	935,138	0.0234	0.9766	68.63
33.5	32,734,187	784,568	0.0240	0.9760	67.02
34.5	26,236,647	680,689	0.0259	0.9741	65.41
35.5	20,907,955	510,501	0.0244	0.9756	63.72
36.5	16,718,307	427,991	0.0256	0.9744	62.17
37.5	12,734,133	313,115	0.0246	0.9754	60.58
38.5	10,206,123	245,325	0.0240	0.9760	59.09

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,286,180	194,532	0.0235	0.9765	57.67
40.5	6,859,163	138,069	0.0201	0.9799	56.31
41.5	5,902,735	106,875	0.0181	0.9819	55.18
42.5	5,162,501	85,124	0.0165	0.9835	54.18
43.5	4,530,563	72,539	0.0160	0.9840	53.29
44.5	3,694,345	49,186	0.0133	0.9867	52.44
45.5	3,015,311	41,915	0.0139	0.9861	51.74
46.5	2,535,458	39,931	0.0157	0.9843	51.02
47.5	2,130,052	38,641	0.0181	0.9819	50.22
48.5	1,804,529	53,269	0.0295	0.9705	49.31
49.5	1,473,754	39,618	0.0269	0.9731	47.86
50.5	1,193,210	34,465	0.0289	0.9711	46.57
51.5	939,475	26,707	0.0284	0.9716	45.22
52.5	790,262	26,869	0.0340	0.9660	43.94
53.5	638,020	15,957	0.0250	0.9750	42.45
54.5	522,258	9,179	0.0176	0.9824	41.39
55.5	439,440	8,707	0.0198	0.9802	40.66
56.5	375,081	5,457	0.0145	0.9855	39.85
57.5	326,460	8,843	0.0271	0.9729	39.27
58.5	275,912	2,168	0.0079	0.9921	38.21
59.5	251,031	1,288	0.0051	0.9949	37.91
60.5	235,708	1,341	0.0057	0.9943	37.72
61.5	229,555	575	0.0025	0.9975	37.50
62.5	216,153	1,955	0.0090	0.9910	37.41
63.5	212,217	2,215	0.0104	0.9896	37.07
64.5	208,402	7,483	0.0359	0.9641	36.68
65.5	196,267	4,074	0.0208	0.9792	35.36
66.5	185,833	2,280	0.0123	0.9877	34.62
67.5	179,514	960	0.0053	0.9947	34.19
68.5	176,097	1,381	0.0078	0.9922	34.01
69.5	170,971	10,704	0.0626	0.9374	33.74
70.5	151,631	152	0.0010	0.9990	31.63
71.5	148,471	76	0.0005	0.9995	31.60
72.5	146,132	626	0.0043	0.9957	31.58
73.5	136,216	20	0.0001	0.9999	31.44
74.5	111,731	206	0.0018	0.9982	31.44
75.5	105,032		0.0000	1.0000	31.38
76.5	79,532	43	0.0005	0.9995	31.38
77.5	73,811		0.0000	1.0000	31.36
78.5	68,604		0.0000	1.0000	31.36

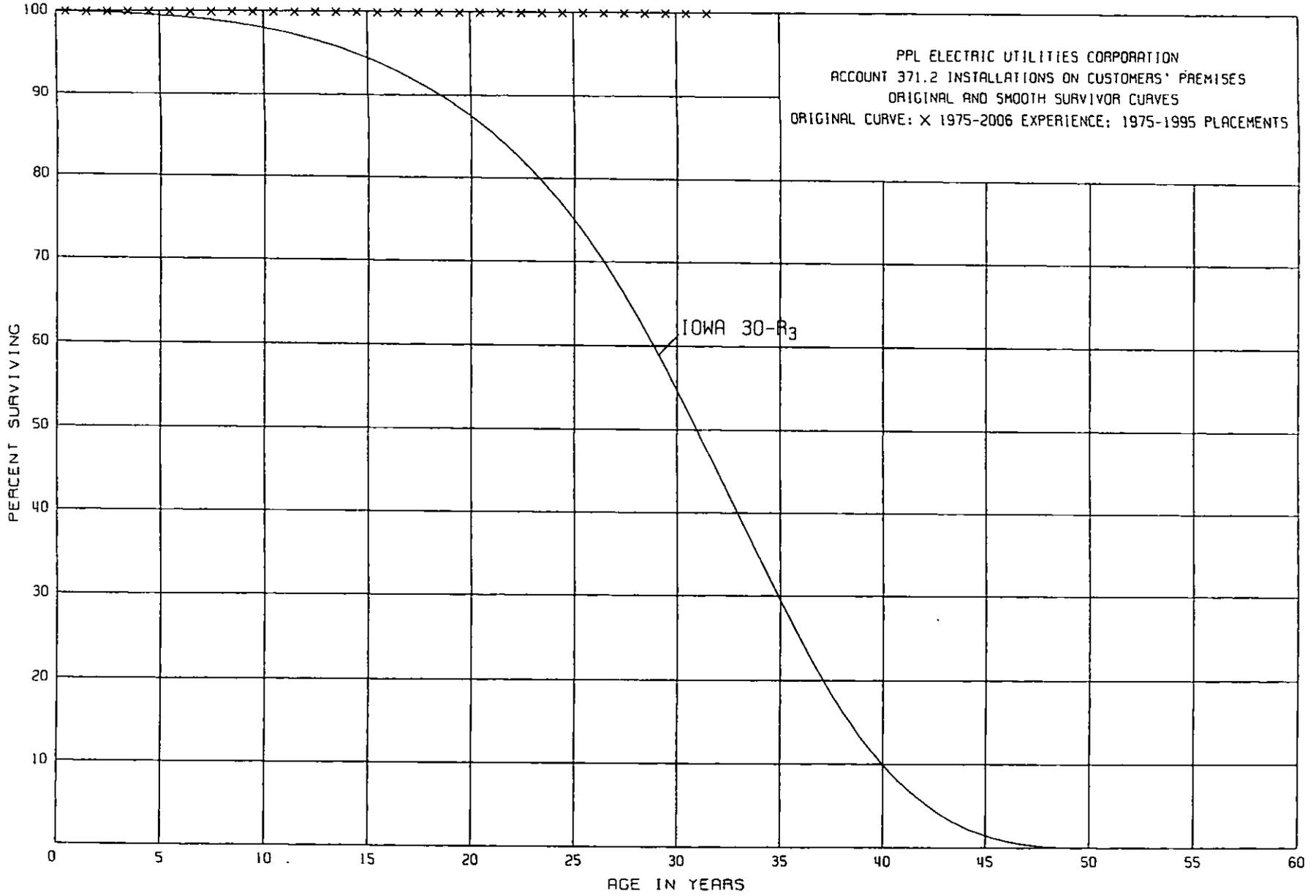
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	65,903		0.0000	1.0000	31.36
80.5	57,882		0.0000	1.0000	31.36
81.5	55,519		0.0000	1.0000	31.36
82.5	36,795		0.0000	1.0000	31.36
83.5	34,988		0.0000	1.0000	31.36
84.5	30,135		0.0000	1.0000	31.36
85.5	29,859		0.0000	1.0000	31.36
86.5	28,990		0.0000	1.0000	31.36
87.5	28,976		0.0000	1.0000	31.36
88.5	28,976		0.0000	1.0000	31.36
89.5	28,976		0.0000	1.0000	31.36
90.5	3,707		0.0000	1.0000	31.36
91.5	3,128		0.0000	1.0000	31.36
92.5	3,022		0.0000	1.0000	31.36
93.5	3,022		0.0000	1.0000	31.36
94.5	2,994		0.0000	1.0000	31.36
95.5	2,879		0.0000	1.0000	31.36
96.5	2,879		0.0000	1.0000	31.36
97.5	2,875		0.0000	1.0000	31.36
98.5	2,875		0.0000	1.0000	31.36
99.5	2,863		0.0000	1.0000	31.36
100.5	2,863		0.0000	1.0000	31.36
101.5	2,863		0.0000	1.0000	31.36
102.5	2,863		0.0000	1.0000	31.36
103.5					31.36

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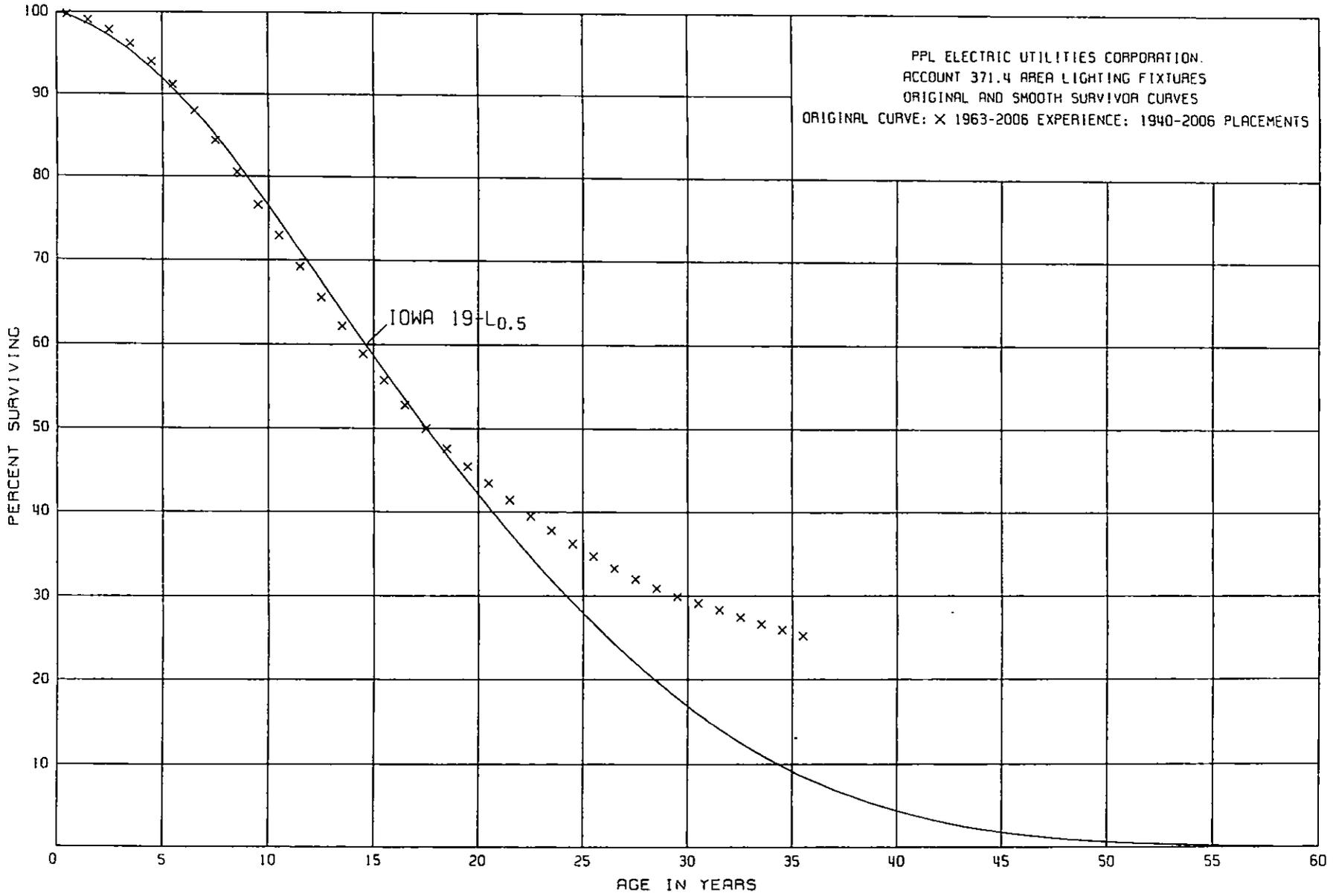
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-1995		EXPERIENCE BAND 1975-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,228		0.0000	1.0000	100.00
0.5	319,228		0.0000	1.0000	100.00
1.5	319,228		0.0000	1.0000	100.00
2.5	319,228		0.0000	1.0000	100.00
3.5	319,228		0.0000	1.0000	100.00
4.5	319,228		0.0000	1.0000	100.00
5.5	319,228		0.0000	1.0000	100.00
6.5	319,228		0.0000	1.0000	100.00
7.5	319,228		0.0000	1.0000	100.00
8.5	319,228		0.0000	1.0000	100.00
9.5	319,228		0.0000	1.0000	100.00
10.5	319,228		0.0000	1.0000	100.00
11.5	307,361		0.0000	1.0000	100.00
12.5	298,015		0.0000	1.0000	100.00
13.5	298,015		0.0000	1.0000	100.00
14.5	54,150		0.0000	1.0000	100.00
15.5	54,150		0.0000	1.0000	100.00
16.5	54,150		0.0000	1.0000	100.00
17.5	54,150		0.0000	1.0000	100.00
18.5	54,150		0.0000	1.0000	100.00
19.5	54,150		0.0000	1.0000	100.00
20.5	54,150		0.0000	1.0000	100.00
21.5	54,150		0.0000	1.0000	100.00
22.5	54,150		0.0000	1.0000	100.00
23.5	54,150		0.0000	1.0000	100.00
24.5	54,150		0.0000	1.0000	100.00
25.5	54,150		0.0000	1.0000	100.00
26.5	54,150		0.0000	1.0000	100.00
27.5	54,150		0.0000	1.0000	100.00
28.5	54,150		0.0000	1.0000	100.00
29.5	54,150		0.0000	1.0000	100.00
30.5	54,150		0.0000	1.0000	100.00
31.5					100.00

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE

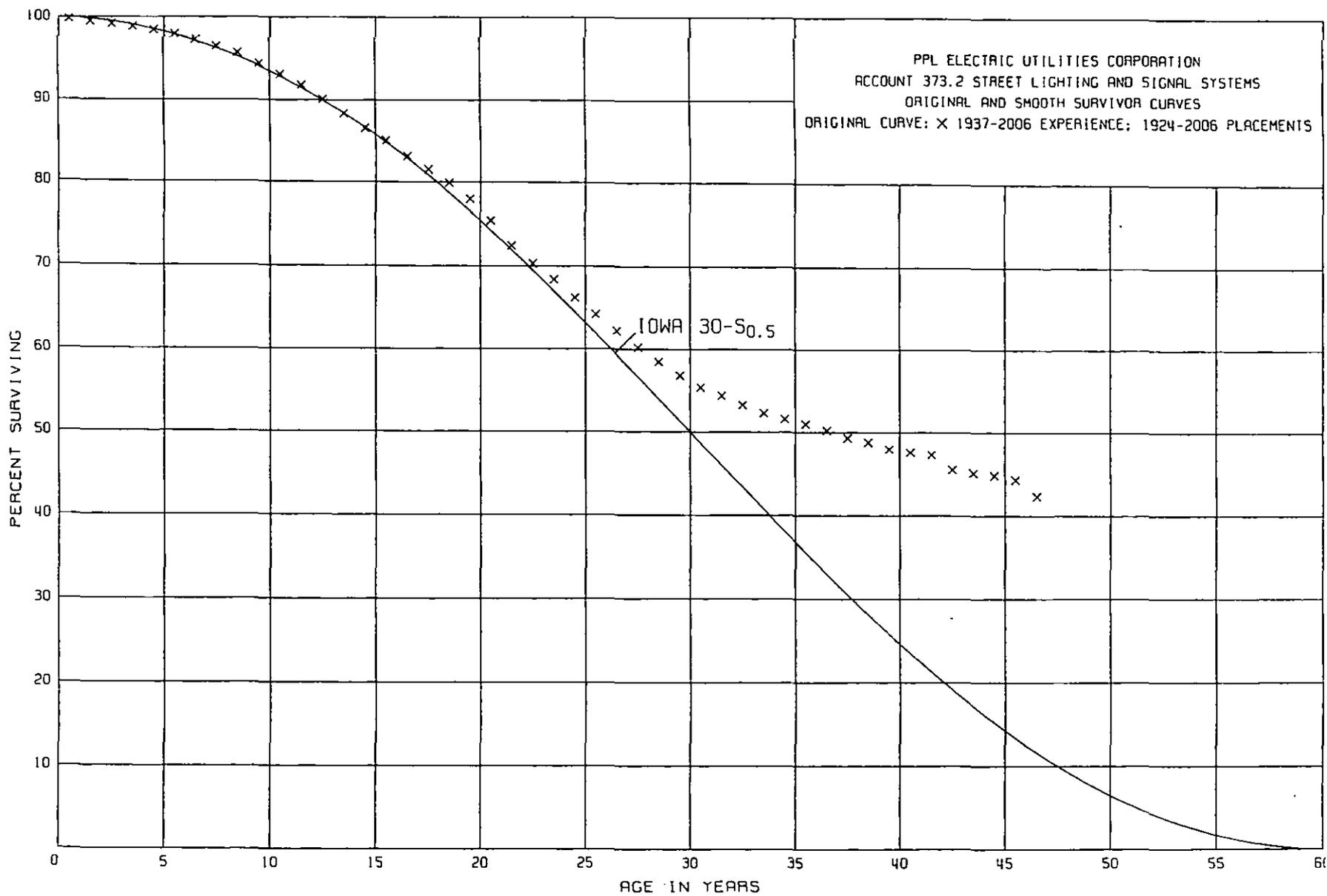
PLACEMENT BAND 1940-2006			EXPERIENCE BAND 1963-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,272,524	20,673	0.0020	0.9980	100.00
0.5	9,974,633	70,149	0.0070	0.9930	99.80
1.5	9,621,419	114,186	0.0119	0.9881	99.10
2.5	9,258,464	161,495	0.0174	0.9826	97.92
3.5	8,846,388	205,216	0.0232	0.9768	96.22
4.5	8,412,718	251,321	0.0299	0.9701	93.99
5.5	7,963,544	287,496	0.0361	0.9639	91.18
6.5	7,486,405	306,669	0.0410	0.9590	87.89
7.5	6,909,099	311,517	0.0451	0.9549	84.29
8.5	6,337,337	305,782	0.0483	0.9517	80.49
9.5	5,791,468	281,808	0.0487	0.9513	76.60
10.5	5,219,250	262,134	0.0502	0.9498	72.87
11.5	4,700,836	243,736	0.0518	0.9482	69.21
12.5	4,247,421	222,360	0.0524	0.9476	65.62
13.5	3,846,474	202,626	0.0527	0.9473	62.18
14.5	3,471,574	184,542	0.0532	0.9468	58.90
15.5	3,141,393	167,853	0.0534	0.9466	55.77
16.5	2,837,787	149,824	0.0528	0.9472	52.79
17.5	2,554,586	123,095	0.0482	0.9518	50.00
18.5	2,309,108	105,932	0.0459	0.9541	47.59
19.5	2,075,724	93,952	0.0453	0.9547	45.41
20.5	1,864,519	82,683	0.0443	0.9557	43.35
21.5	1,667,635	76,952	0.0461	0.9539	41.43
22.5	1,482,411	65,282	0.0440	0.9560	39.52
23.5	1,311,582	55,111	0.0420	0.9580	37.78
24.5	1,150,388	48,350	0.0420	0.9580	36.19
25.5	973,122	39,942	0.0410	0.9590	34.67
26.5	816,988	30,594	0.0374	0.9626	33.25
27.5	685,323	23,563	0.0344	0.9656	32.01
28.5	613,542	19,786	0.0322	0.9678	30.91
29.5	549,168	15,378	0.0280	0.9720	29.91
30.5	476,631	12,599	0.0264	0.9736	29.07
31.5	413,241	13,197	0.0319	0.9681	28.30
32.5	358,525	10,726	0.0299	0.9701	27.40
33.5	294,165	7,761	0.0264	0.9736	26.58
34.5	229,722	6,359	0.0277	0.9723	25.88
35.5	177,030	6,017	0.0340	0.9660	25.16
36.5	125,164	3,154	0.0252	0.9748	24.30
37.5	87,648	2,649	0.0302	0.9698	23.69
38.5	54,554	1,505	0.0276	0.9724	22.97

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2006			EXPERIENCE BAND 1963-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	30,867	1,229	0.0398	0.9602	22.34	
40.5	10,862	616	0.0567	0.9433	21.45	
41.5	32		0.0000	1.0000	20.23	
42.5	32		0.0000	1.0000	20.23	
43.5	32		0.0000	1.0000	20.23	
44.5	32		0.0000	1.0000	20.23	
45.5	32		0.0000	1.0000	20.23	
46.5	32		0.0000	1.0000	20.23	
47.5	32		0.0000	1.0000	20.23	
48.5	32		0.0000	1.0000	20.23	
49.5	32		0.0000	1.0000	20.23	
50.5	32		0.0000	1.0000	20.23	
51.5	32		0.0000	1.0000	20.23	
52.5	32		0.0000	1.0000	20.23	
53.5	32		0.0000	1.0000	20.23	
54.5	32		0.0000	1.0000	20.23	
55.5	32		0.0000	1.0000	20.23	
56.5	32		0.0000	1.0000	20.23	
57.5	32		0.0000	1.0000	20.23	
58.5	32		0.0000	1.0000	20.23	
59.5	32		0.0000	1.0000	20.23	
60.5	32		0.0000	1.0000	20.23	
61.5	32		0.0000	1.0000	20.23	
62.5	32		0.0000	1.0000	20.23	
63.5	32		0.0000	1.0000	20.23	
64.5	32		0.0000	1.0000	20.23	
65.5	32		0.0000	1.0000	20.23	
66.5					20.23	

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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,295,384	244,788	0.0025	0.9975	100.00
0.5	95,667,589	219,844	0.0023	0.9977	99.75
1.5	92,016,827	266,867	0.0029	0.9971	99.52
2.5	88,759,437	312,088	0.0035	0.9965	99.23
3.5	85,502,609	365,389	0.0043	0.9957	98.88
4.5	80,741,078	411,654	0.0051	0.9949	98.45
5.5	77,196,900	482,753	0.0063	0.9937	97.95
6.5	73,863,508	627,732	0.0085	0.9915	97.33
7.5	70,068,053	611,851	0.0087	0.9913	96.50
8.5	66,230,541	862,946	0.0130	0.9870	95.66
9.5	62,711,366	898,124	0.0143	0.9857	94.42
10.5	58,278,579	819,181	0.0141	0.9859	93.07
11.5	52,883,520	942,499	0.0178	0.9822	91.76
12.5	48,234,505	1,002,036	0.0208	0.9792	90.13
13.5	43,650,040	885,734	0.0203	0.9797	88.26
14.5	39,465,839	688,066	0.0174	0.9826	86.47
15.5	34,754,287	748,079	0.0215	0.9785	84.97
16.5	30,360,233	598,568	0.0197	0.9803	83.14
17.5	25,274,425	488,831	0.0193	0.9807	81.50
18.5	18,851,864	445,301	0.0236	0.9764	79.93
19.5	16,200,252	556,366	0.0343	0.9657	78.04
20.5	14,361,350	560,425	0.0390	0.9610	75.36
21.5	12,669,743	378,519	0.0299	0.9701	72.42
22.5	11,348,198	302,102	0.0266	0.9734	70.25
23.5	10,461,229	336,890	0.0322	0.9678	68.38
24.5	9,743,064	285,719	0.0293	0.9707	66.18
25.5	9,068,715	292,587	0.0323	0.9677	64.24
26.5	8,301,835	266,080	0.0321	0.9679	62.17
27.5	7,769,416	217,216	0.0280	0.9720	60.17
28.5	7,227,742	212,729	0.0294	0.9706	58.49
29.5	6,860,166	166,321	0.0242	0.9758	56.77
30.5	6,387,334	115,152	0.0180	0.9820	55.40
31.5	5,869,241	121,318	0.0207	0.9793	54.40
32.5	5,453,566	97,771	0.0179	0.9821	53.27
33.5	5,112,785	68,986	0.0135	0.9865	52.32
34.5	4,725,461	56,375	0.0119	0.9881	51.61
35.5	4,314,435	68,390	0.0159	0.9841	51.00
36.5	4,007,540	72,031	0.0180	0.9820	50.19
37.5	3,722,288	39,741	0.0107	0.9893	49.29
38.5	3,341,497	51,727	0.0155	0.9845	48.76

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

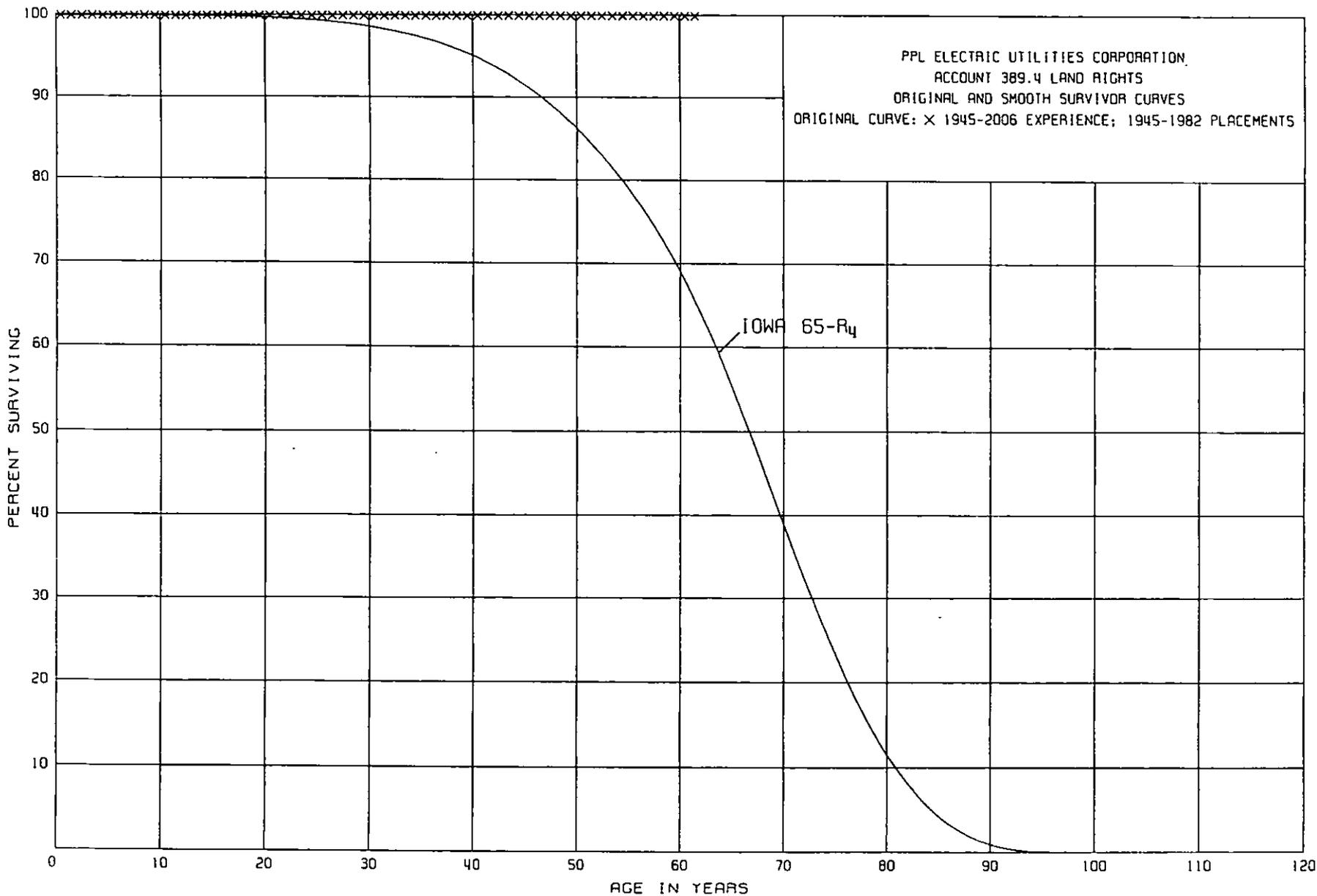
PLACEMENT BAND 1924-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,110,893	25,217	0.0081	0.9919	48.00
40.5	2,871,653	21,416	0.0075	0.9925	47.61
41.5	2,632,006	95,138	0.0361	0.9639	47.25
42.5	2,315,267	22,753	0.0098	0.9902	45.54
43.5	2,085,970	13,526	0.0065	0.9935	45.09
44.5	1,819,897	19,820	0.0109	0.9891	44.80
45.5	1,701,229	78,065	0.0459	0.9541	44.31
46.5	1,538,172	12,283	0.0080	0.9920	42.28
47.5	1,473,834	9,866	0.0067	0.9933	41.94
48.5	1,310,198	19,618	0.0150	0.9850	41.66
49.5	1,254,329	8,194	0.0065	0.9935	41.04
50.5	1,072,631	9,568	0.0089	0.9911	40.77
51.5	858,009	4,262	0.0050	0.9950	40.41
52.5	758,578	5,435	0.0072	0.9928	40.21
53.5	648,654	3,870	0.0060	0.9940	39.92
54.5	507,507	1,068	0.0021	0.9979	39.68
55.5	462,517	1,616	0.0035	0.9965	39.60
56.5	406,291	2,144	0.0053	0.9947	39.46
57.5	320,923	1,682	0.0052	0.9948	39.25
58.5	274,518	1,183	0.0043	0.9957	39.05
59.5	255,173	2,984	0.0117	0.9883	38.88
60.5	248,006	873	0.0035	0.9965	38.43
61.5	243,819	200	0.0008	0.9992	38.30
62.5	238,799	2,810	0.0118	0.9882	38.27
63.5	235,724	220	0.0009	0.9991	37.82
64.5	232,317	9,674	0.0416	0.9584	37.79
65.5	222,080	1,351	0.0061	0.9939	36.22
66.5	219,658	791	0.0036	0.9964	36.00
67.5	216,369	756	0.0035	0.9965	35.87
68.5	211,946	617	0.0029	0.9971	35.74
69.5	206,016	3,056	0.0148	0.9852	35.64
70.5	10,706	275	0.0257	0.9743	35.11
71.5	10,431	72	0.0069	0.9931	34.21
72.5	10,359		0.0000	1.0000	33.97
73.5	10,359	35	0.0034	0.9966	33.97
74.5	10,324	568	0.0550	0.9450	33.85
75.5	6,887		0.0000	1.0000	31.99
76.5	3,277		0.0000	1.0000	31.99
77.5	1,917		0.0000	1.0000	31.99
78.5	1,917		0.0000	1.0000	31.99

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,917		0.0000	1.0000	31.99
80.5	1,288		0.0000	1.0000	31.99
81.5	1,288		0.0000	1.0000	31.99
82.5					31.99

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PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE

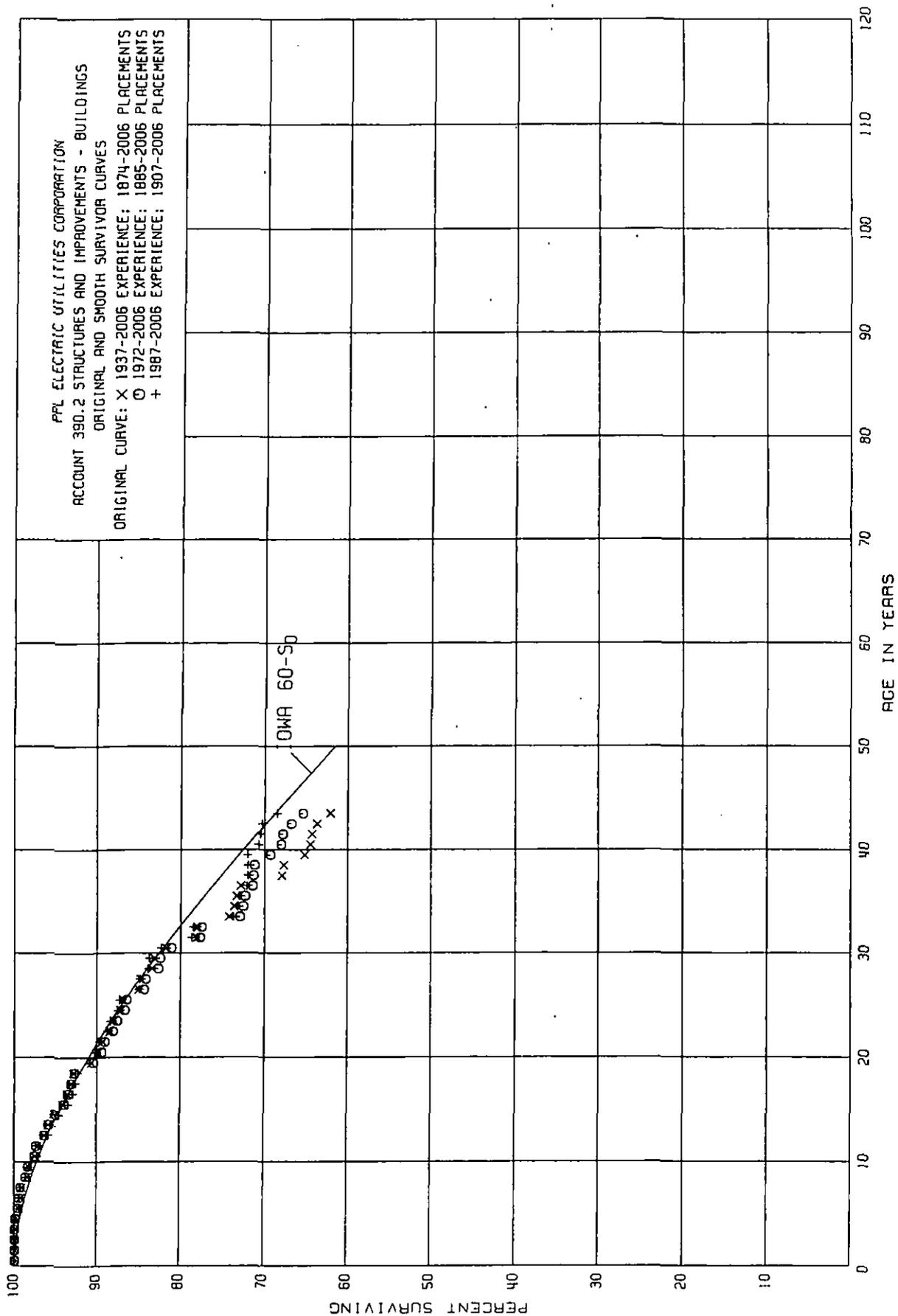
PLACEMENT BAND 1945-1982		EXPERIENCE BAND 1945-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,399		0.0000	1.0000	100.00
0.5	4,399		0.0000	1.0000	100.00
1.5	4,399		0.0000	1.0000	100.00
2.5	4,399		0.0000	1.0000	100.00
3.5	4,399		0.0000	1.0000	100.00
4.5	4,399		0.0000	1.0000	100.00
5.5	4,399		0.0000	1.0000	100.00
6.5	4,399		0.0000	1.0000	100.00
7.5	4,399		0.0000	1.0000	100.00
8.5	4,399		0.0000	1.0000	100.00
9.5	4,399		0.0000	1.0000	100.00
10.5	4,399		0.0000	1.0000	100.00
11.5	4,399		0.0000	1.0000	100.00
12.5	4,399		0.0000	1.0000	100.00
13.5	4,399		0.0000	1.0000	100.00
14.5	4,399		0.0000	1.0000	100.00
15.5	4,399		0.0000	1.0000	100.00
16.5	4,399		0.0000	1.0000	100.00
17.5	4,399		0.0000	1.0000	100.00
18.5	4,399		0.0000	1.0000	100.00
19.5	4,399		0.0000	1.0000	100.00
20.5	4,399		0.0000	1.0000	100.00
21.5	4,399		0.0000	1.0000	100.00
22.5	4,399		0.0000	1.0000	100.00
23.5	4,399		0.0000	1.0000	100.00
24.5	1,994		0.0000	1.0000	100.00
25.5	1,994		0.0000	1.0000	100.00
26.5	1,994		0.0000	1.0000	100.00
27.5	1,994		0.0000	1.0000	100.00
28.5	1,994		0.0000	1.0000	100.00
29.5	1,166		0.0000	1.0000	100.00
30.5	1,166		0.0000	1.0000	100.00
31.5	1,103		0.0000	1.0000	100.00
32.5	1,003		0.0000	1.0000	100.00
33.5	1,003		0.0000	1.0000	100.00
34.5	1,003		0.0000	1.0000	100.00
35.5	833		0.0000	1.0000	100.00
36.5	833		0.0000	1.0000	100.00
37.5	833		0.0000	1.0000	100.00
38.5	833		0.0000	1.0000	100.00

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-1982			EXPERIENCE BAND 1945-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	833		0.0000	1.0000	100.00
40.5	833		0.0000	1.0000	100.00
41.5	833		0.0000	1.0000	100.00
42.5	833		0.0000	1.0000	100.00
43.5	833		0.0000	1.0000	100.00
44.5	833		0.0000	1.0000	100.00
45.5	833		0.0000	1.0000	100.00
46.5	833		0.0000	1.0000	100.00
47.5	833		0.0000	1.0000	100.00
48.5	833		0.0000	1.0000	100.00
49.5	833		0.0000	1.0000	100.00
50.5	833		0.0000	1.0000	100.00
51.5	833		0.0000	1.0000	100.00
52.5	833		0.0000	1.0000	100.00
53.5	833		0.0000	1.0000	100.00
54.5	833		0.0000	1.0000	100.00
55.5	833		0.0000	1.0000	100.00
56.5	833		0.0000	1.0000	100.00
57.5	833		0.0000	1.0000	100.00
58.5	520		0.0000	1.0000	100.00
59.5	520		0.0000	1.0000	100.00
60.5	147		0.0000	1.0000	100.00
61.5					100.00



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2006			EXPERIENCE BAND 1937-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	232,469,568	1,512	0.0000	1.0000	100.00
0.5	229,066,949	9,549	0.0000	1.0000	100.00
1.5	225,654,873	7,039	0.0000	1.0000	100.00
2.5	224,039,257	151,214	0.0007	0.9993	100.00
3.5	197,215,018	360,414	0.0018	0.9982	99.93
4.5	190,200,594	592,009	0.0031	0.9969	99.75
5.5	183,448,898	412,185	0.0022	0.9978	99.44
6.5	178,001,790	294,910	0.0017	0.9983	99.22
7.5	172,589,380	1,071,619	0.0062	0.9938	99.05
8.5	172,272,245	469,082	0.0027	0.9973	98.44
9.5	162,852,496	1,340,460	0.0082	0.9918	98.17
10.5	158,175,183	374,539	0.0024	0.9976	97.37
11.5	140,347,058	1,234,690	0.0088	0.9912	97.14
12.5	136,414,432	685,864	0.0050	0.9950	96.29
13.5	123,000,762	966,407	0.0079	0.9921	95.81
14.5	99,139,217	992,774	0.0100	0.9900	95.05
15.5	97,610,176	555,236	0.0057	0.9943	94.10
16.5	94,604,899	427,766	0.0045	0.9955	93.56
17.5	90,177,604	373,806	0.0041	0.9959	93.14
18.5	88,135,112	1,972,626	0.0224	0.9776	92.76
19.5	83,295,048	828,320	0.0099	0.9901	90.68
20.5	80,127,517	424,532	0.0053	0.9947	89.78
21.5	75,006,902	739,555	0.0099	0.9901	89.30
22.5	73,936,848	423,019	0.0057	0.9943	88.42
23.5	67,622,045	640,208	0.0095	0.9905	87.92
24.5	61,936,682	194,883	0.0031	0.9969	87.08
25.5	60,232,854	1,298,227	0.0216	0.9784	86.81
26.5	57,133,076	148,215	0.0026	0.9974	84.93
27.5	53,162,717	838,279	0.0158	0.9842	84.71
28.5	50,944,560	161,733	0.0032	0.9968	83.37
29.5	50,614,159	860,180	0.0170	0.9830	83.10
30.5	49,233,762	2,138,829	0.0434	0.9566	81.69
31.5	35,238,936	81,447	0.0023	0.9977	78.14
32.5	34,148,562	1,633,804	0.0478	0.9522	77.96
33.5	21,349,271	193,805	0.0091	0.9909	74.23
34.5	17,333,780	55,053	0.0032	0.9968	73.55
35.5	15,407,375	113,938	0.0074	0.9926	73.31
36.5	13,026,868	869,544	0.0668	0.9332	72.77
37.5	10,924,124	35,676	0.0033	0.9967	67.91
38.5	10,570,839	387,609	0.0367	0.9633	67.69

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,120,999	113,337	0.0112	0.9888	65.21
40.5	9,986,699	31,375	0.0031	0.9969	64.48
41.5	10,077,202	94,238	0.0094	0.9906	64.28
42.5	9,986,882	252,646	0.0253	0.9747	63.68
43.5	9,740,334	1,156,124	0.1187	0.8813	62.07
44.5	8,314,062	176,630	0.0212	0.9788	54.70
45.5	8,100,912	59,246	0.0073	0.9927	53.54
46.5	8,041,666	483,873	0.0602	0.9398	53.15
47.5	7,557,793	95,160	0.0126	0.9874	49.95
48.5	7,424,566	69,109	0.0093	0.9907	49.32
49.5	6,339,765	270,402	0.0427	0.9573	48.86
50.5	6,048,878	225,041	0.0372	0.9628	46.77
51.5	5,642,011	133,943	0.0237	0.9763	45.03
52.5	5,406,869	49,941	0.0092	0.9908	43.96
53.5	5,202,193	18,008	0.0035	0.9965	43.56
54.5	5,121,930	113,755	0.0222	0.9778	43.41
55.5	4,603,466	56,773	0.0123	0.9877	42.45
56.5	4,521,367	27,502	0.0061	0.9939	41.93
57.5	4,483,362	71,471	0.0159	0.9841	41.67
58.5	4,368,551	6,540	0.0015	0.9985	41.01
59.5	4,324,779	63,253	0.0146	0.9854	40.95
60.5	4,246,860	57,265	0.0135	0.9865	40.35
61.5	4,181,393	15,285	0.0037	0.9963	39.81
62.5	4,161,952	27,634	0.0066	0.9934	39.66
63.5	4,131,657	15,203	0.0037	0.9963	39.40
64.5	4,114,670	180,199	0.0438	0.9562	39.25
65.5	3,932,527	29,165	0.0074	0.9926	37.53
66.5	3,898,465	13,402	0.0034	0.9966	37.25
67.5	3,882,834	138,130	0.0356	0.9644	37.12
68.5	3,735,334	22,043	0.0059	0.9941	35.80
69.5	3,709,738	5,561	0.0015	0.9985	35.59
70.5	3,359,303	9,049	0.0027	0.9973	35.54
71.5	3,346,947	14,921	0.0045	0.9955	35.44
72.5	3,331,201	104,472	0.0314	0.9686	35.28
73.5	3,225,921	26,331	0.0082	0.9918	34.17
74.5	3,197,974	21,910	0.0069	0.9931	33.89
75.5	3,176,064	144,943	0.0456	0.9544	33.66
76.5	3,025,230	169,359	0.0560	0.9440	32.13
77.5	2,750,283	1,656	0.0006	0.9994	30.33
78.5	239,157	9,223	0.0386	0.9614	30.31

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	221,735	60,690	0.2737	0.7263	29.14
80.5	158,544	3,507	0.0221	0.9779	21.16
81.5	155,038	3,000	0.0194	0.9806	20.69
82.5	143,540		0.0000	1.0000	20.29
83.5	143,540		0.0000	1.0000	20.29
84.5	143,540	113,823	0.7930	0.2070	20.29
85.5	29,716		0.0000	1.0000	4.20
86.5	29,716	7,766	0.2613	0.7387	4.20
87.5	21,950		0.0000	1.0000	3.10
88.5	6,023		0.0000	1.0000	3.10
89.5	4,989		0.0000	1.0000	3.10
90.5	4,989		0.0000	1.0000	3.10
91.5	4,989	4,989	1.0000	0.0000	3.10
92.5					0.00

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2006			EXPERIENCE BAND 1972-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	215,444,338	75	0.0000	1.0000	100.00	
0.5	213,865,976	2,923	0.0000	1.0000	100.00	
1.5	214,556,494	3,505	0.0000	1.0000	100.00	
2.5	214,537,812	134,663	0.0006	0.9994	100.00	
3.5	188,591,850	329,234	0.0017	0.9983	99.94	
4.5	182,166,502	571,984	0.0031	0.9969	99.77	
5.5	175,571,564	161,609	0.0009	0.9991	99.46	
6.5	170,123,822	252,147	0.0015	0.9985	99.37	
7.5	163,878,971	1,053,023	0.0064	0.9936	99.22	
8.5	160,056,242	430,911	0.0027	0.9973	98.58	
9.5	150,941,221	1,269,012	0.0084	0.9916	98.31	
10.5	146,234,880	331,268	0.0023	0.9977	97.48	
11.5	127,352,399	1,219,287	0.0096	0.9904	97.26	
12.5	123,154,184	673,001	0.0055	0.9945	96.33	
13.5	109,891,384	949,832	0.0086	0.9914	95.80	
14.5	88,380,291	922,684	0.0104	0.9896	94.98	
15.5	87,488,529	488,328	0.0056	0.9944	93.99	
16.5	85,002,487	371,490	0.0044	0.9956	93.46	
17.5	80,935,310	340,440	0.0042	0.9958	93.05	
18.5	79,114,593	1,950,617	0.0247	0.9753	92.66	
19.5	74,423,740	789,357	0.0106	0.9894	90.37	
20.5	71,951,658	364,883	0.0051	0.9949	89.41	
21.5	66,955,824	708,690	0.0106	0.9894	88.95	
22.5	65,927,453	365,614	0.0055	0.9945	88.01	
23.5	59,823,518	612,137	0.0102	0.9898	87.53	
24.5	54,157,593	167,039	0.0031	0.9969	86.64	
25.5	52,549,428	1,282,871	0.0244	0.9756	86.37	
26.5	49,442,059	115,668	0.0023	0.9977	84.26	
27.5	45,505,059	789,139	0.0173	0.9827	84.07	
28.5	43,331,618	139,458	0.0032	0.9968	82.62	
29.5	42,996,494	668,243	0.0155	0.9845	82.36	
30.5	41,787,452	1,756,200	0.0420	0.9580	81.08	
31.5	28,194,540	70,678	0.0025	0.9975	77.67	
32.5	27,125,661	1,598,287	0.0589	0.9411	77.48	
33.5	14,371,579	90,114	0.0063	0.9937	72.92	
34.5	10,446,483	27,036	0.0026	0.9974	72.46	
35.5	9,119,666	111,221	0.0122	0.9878	72.27	
36.5	6,764,542	9,633	0.0014	0.9986	71.39	
37.5	5,581,216	5,411	0.0010	0.9990	71.29	
38.5	5,260,485	142,464	0.0271	0.9729	71.22	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2006			EXPERIENCE BAND 1972-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,060,222	91,613	0.0181	0.9819	69.29
40.5	4,947,993	14,367	0.0029	0.9971	68.04
41.5	5,202,769	77,648	0.0149	0.9851	67.84
42.5	5,709,314	122,536	0.0215	0.9785	66.83
43.5	8,361,332	1,041,888	0.1246	0.8754	65.39
44.5	7,063,198	162,485	0.0230	0.9770	57.24
45.5	6,880,750	43,537	0.0063	0.9937	55.92
46.5	7,002,104	478,631	0.0684	0.9316	55.57
47.5	6,738,270	94,700	0.0141	0.9859	51.77
48.5	6,682,668	67,606	0.0101	0.9899	51.04
49.5	5,633,242	268,526	0.0477	0.9523	50.52
50.5	5,349,626	199,987	0.0374	0.9626	48.11
51.5	5,019,802	133,704	0.0266	0.9734	46.31
52.5	4,820,667	49,170	0.0102	0.9898	45.08
53.5	4,647,314	18,008	0.0039	0.9961	44.62
54.5	4,573,168	100,189	0.0219	0.9781	44.45
55.5	4,100,671	49,547	0.0121	0.9879	43.48
56.5	4,034,798	17,920	0.0044	0.9956	42.95
57.5	4,082,142	57,140	0.0140	0.9860	42.76
58.5	3,984,073	6,540	0.0016	0.9984	42.16
59.5	4,006,592	61,753	0.0154	0.9846	42.09
60.5	3,970,402	57,260	0.0144	0.9856	41.44
61.5	3,931,482	15,178	0.0039	0.9961	40.84
62.5	3,922,249	27,181	0.0069	0.9931	40.68
63.5	3,901,564	15,203	0.0039	0.9961	40.40
64.5	3,919,402	180,199	0.0460	0.9540	40.24
65.5	3,739,478	27,897	0.0075	0.9925	38.39
66.5	3,712,245	13,402	0.0036	0.9964	38.10
67.5	3,698,472	134,907	0.0365	0.9635	37.96
68.5	3,556,605	20,545	0.0058	0.9942	36.57
69.5	3,549,744	5,561	0.0016	0.9984	36.36
70.5	3,210,104	5,734	0.0018	0.9982	36.30
71.5	3,215,537	14,921	0.0046	0.9954	36.23
72.5	3,199,790	104,472	0.0326	0.9674	36.06
73.5	3,094,510	26,331	0.0085	0.9915	34.88
74.5	3,066,563	21,910	0.0071	0.9929	34.58
75.5	3,044,653	144,943	0.0476	0.9524	34.33
76.5	3,010,604	169,359	0.0563	0.9437	32.70
77.5	2,735,656	1,656	0.0006	0.9994	30.86
78.5	227,530	9,223	0.0405	0.9595	30.84

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2006			EXPERIENCE BAND 1972-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	210,108	56,830	0.2705	0.7295	29.59
80.5	151,076	3,507	0.0232	0.9768	21.59
81.5	147,569	3,000	0.0203	0.9797	21.09
82.5	136,072		0.0000	1.0000	20.66
83.5	136,072		0.0000	1.0000	20.66
84.5	136,072	113,823	0.8365	0.1635	20.66
85.5	22,248		0.0000	1.0000	3.38
86.5	29,716	7,766	0.2613	0.7387	3.38
87.5	21,950		0.0000	1.0000	2.50
88.5	6,023		0.0000	1.0000	2.50
89.5	4,989		0.0000	1.0000	2.50
90.5	4,989		0.0000	1.0000	2.50
91.5	4,989	4,989	1.0000	0.0000	2.50
92.5					0.00

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2006			EXPERIENCE BAND 1987-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,350,696		0.0000	1.0000	100.00
0.5	147,405,339		0.0000	1.0000	100.00
1.5	148,923,766		0.0000	1.0000	100.00
2.5	147,904,733	115,953	0.0008	0.9992	100.00
3.5	127,956,389	104,415	0.0008	0.9992	99.92
4.5	126,893,734	521,326	0.0041	0.9959	99.84
5.5	122,689,999	109,605	0.0009	0.9991	99.43
6.5	119,693,605	147,959	0.0012	0.9988	99.34
7.5	118,110,120	814,166	0.0069	0.9931	99.22
8.5	116,278,298	360,329	0.0031	0.9969	98.54
9.5	107,146,303	1,251,813	0.0117	0.9883	98.23
10.5	103,225,675	82,947	0.0008	0.9992	97.08
11.5	97,339,608	1,198,124	0.0123	0.9877	97.00
12.5	94,330,460	501,303	0.0053	0.9947	95.81
13.5	95,170,119	775,223	0.0081	0.9919	95.30
14.5	76,246,039	858,075	0.0113	0.9887	94.53
15.5	77,000,358	435,091	0.0057	0.9943	93.46
16.5	78,098,338	243,463	0.0031	0.9969	92.93
17.5	75,430,454	317,505	0.0042	0.9958	92.64
18.5	74,072,220	1,077,006	0.0145	0.9855	92.25
19.5	70,224,018	574,923	0.0082	0.9918	90.91
20.5	67,302,078	339,371	0.0050	0.9950	90.16
21.5	62,267,844	677,359	0.0109	0.9891	89.71
22.5	61,185,867	325,483	0.0053	0.9947	88.73
23.5	54,943,468	566,506	0.0103	0.9897	88.26
24.5	49,549,243	78,508	0.0016	0.9984	87.35
25.5	47,944,918	1,246,071	0.0260	0.9740	87.21
26.5	44,867,026	98,395	0.0022	0.9978	84.94
27.5	40,940,582	470,205	0.0115	0.9885	84.75
28.5	39,132,759	61,083	0.0016	0.9984	83.78
29.5	40,713,383	639,310	0.0157	0.9843	83.65
30.5	39,696,405	1,750,194	0.0441	0.9559	82.34
31.5	26,464,770	56,956	0.0022	0.9978	78.71
32.5	25,674,330	1,594,078	0.0621	0.9379	78.54
33.5	13,078,728	86,625	0.0066	0.9934	73.66
34.5	9,267,182	21,451	0.0023	0.9977	73.17
35.5	8,010,372	97,626	0.0122	0.9878	73.00
36.5	5,665,306	7,432	0.0013	0.9987	72.11
37.5	4,480,937	713	0.0002	0.9998	72.02
38.5	4,320,183	1,390	0.0003	0.9997	72.01

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2006			EXPERIENCE BAND 1987-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,310,807	80,243	0.0186	0.9814	71.99
40.5	4,304,650	7,866	0.0018	0.9982	70.65
41.5	4,305,181	15,336	0.0036	0.9964	70.52
42.5	4,298,682	108,281	0.0252	0.9748	70.27
43.5	4,193,495	1,014,118	0.2418	0.7582	68.50
44.5	2,914,059	161,054	0.0553	0.9447	51.94
45.5	2,718,729	2,143	0.0008	0.9992	49.07
46.5	2,727,682	175,176	0.0642	0.9358	49.03
47.5	2,562,794	1,696	0.0007	0.9993	45.88
48.5	2,533,953	36,111	0.0143	0.9857	45.85
49.5	1,492,492	12,333	0.0083	0.9917	45.19
50.5	1,898,099	194,703	0.1026	0.8974	44.81
51.5	1,519,780	52,111	0.0343	0.9657	40.21
52.5	1,370,359	6,913	0.0050	0.9950	38.83
53.5	1,209,739	4,491	0.0037	0.9963	38.64
54.5	1,144,653	55,539	0.0485	0.9515	38.50
55.5	686,797	38,737	0.0564	0.9436	36.63
56.5	633,501	13,700	0.0216	0.9784	34.56
57.5	835,920	602	0.0007	0.9993	33.81
58.5	3,512,892	2,499	0.0007	0.9993	33.79
59.5	3,483,118	857	0.0002	0.9998	33.77
60.5	3,470,394	6,011	0.0017	0.9983	33.76
61.5	3,567,280	8,336	0.0023	0.9977	33.70
62.5	3,722,274	14,103	0.0038	0.9962	33.62
63.5	3,706,237	8,131	0.0022	0.9978	33.49
64.5	3,709,523	155,386	0.0419	0.9581	33.42
65.5	3,553,484	27,897	0.0079	0.9921	32.02
66.5	3,523,584	10,229	0.0029	0.9971	31.77
67.5	3,512,102	97,725	0.0278	0.9722	31.68
68.5	3,420,936	3,569	0.0010	0.9990	30.80
69.5	3,415,176	2,311	0.0007	0.9993	30.77
70.5	3,073,500	252	0.0001	0.9999	30.75
71.5	3,070,871	1,855	0.0006	0.9994	30.75
72.5	3,068,191	55,532	0.0181	0.9819	30.73
73.5	3,011,850	14,782	0.0049	0.9951	30.17
74.5	3,052,829	21,873	0.0072	0.9928	30.02
75.5	3,030,956	142,533	0.0470	0.9530	29.80
76.5	2,882,532	169,359	0.0588	0.9412	28.40
77.5	2,607,585	1,656	0.0006	0.9994	26.73
78.5	96,459	2,926	0.0303	0.9697	26.71

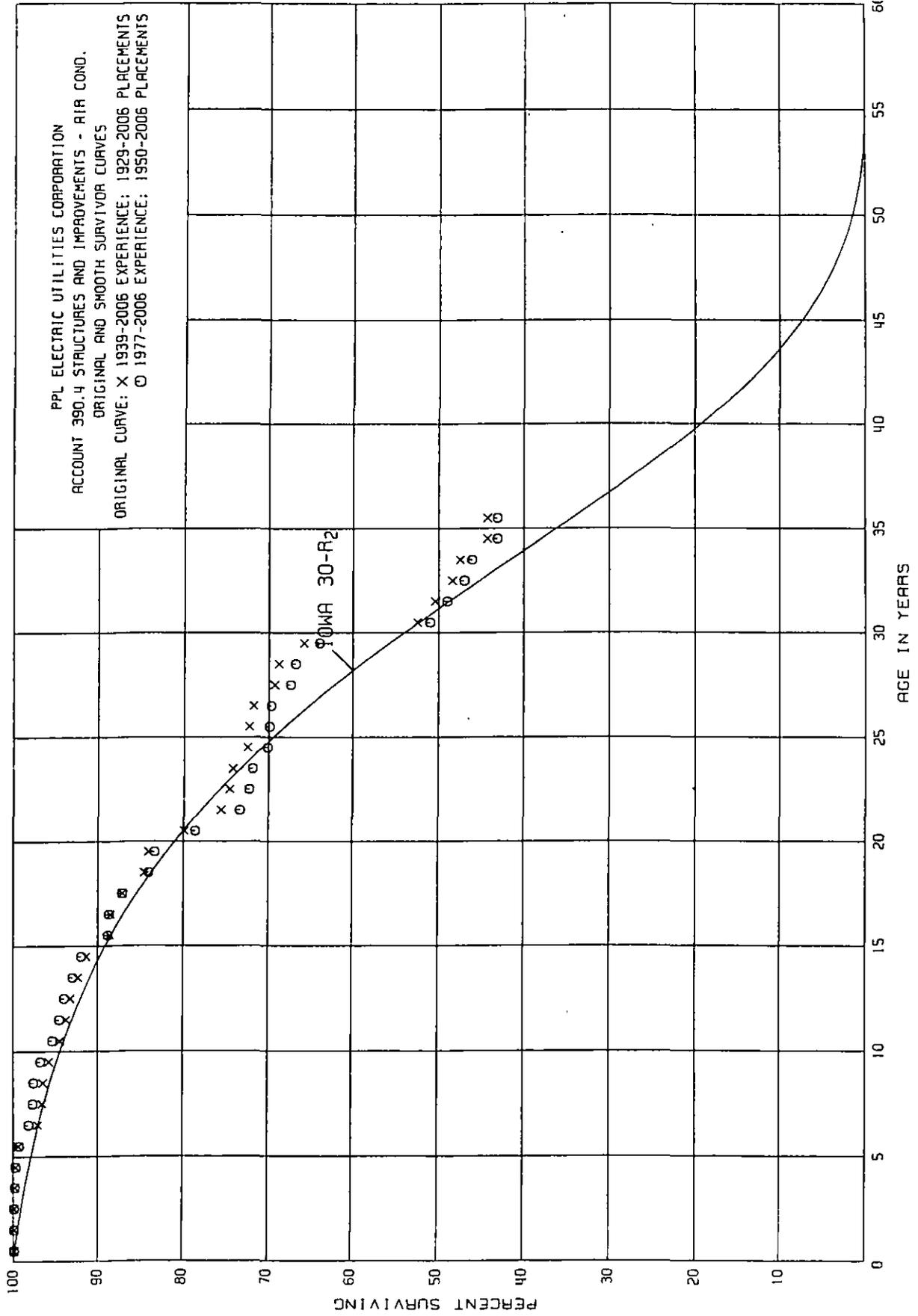
PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2006			EXPERIENCE BAND 1987-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,324	53,869	0.5964	0.4036	25.90
80.5	33,955	3,507	0.1033	0.8967	10.45
81.5	30,449		0.0000	1.0000	9.37
82.5	21,950		0.0000	1.0000	9.37
83.5	21,950		0.0000	1.0000	9.37
84.5	21,950		0.0000	1.0000	9.37
85.5	21,950		0.0000	1.0000	9.37
86.5	21,950		0.0000	1.0000	9.37
87.5	21,950		0.0000	1.0000	9.37
88.5	6,023		0.0000	1.0000	9.37
89.5	4,989		0.0000	1.0000	9.37
90.5	4,989		0.0000	1.0000	9.37
91.5	4,989	4,989	1.0000	0.0000	9.37
92.5					0.00

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.
 ORIGINAL AND SMOOTH SURVIVOR CURVES
 ORIGINAL CURVE: X 1939-2006 EXPERIENCE; 1929-2006 PLACEMENTS
 O 1977-2006 EXPERIENCE; 1950-2006 PLACEMENTS



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1939-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,090,891		0.0000	1.0000	100.00
0.5	35,273,127		0.0000	1.0000	100.00
1.5	32,467,245	181	0.0000	1.0000	100.00
2.5	30,524,883	58,138	0.0019	0.9981	100.00
3.5	28,833,277	21,010	0.0007	0.9993	99.81
4.5	27,562,809	90,095	0.0033	0.9967	99.74
5.5	25,801,479	594,819	0.0231	0.9769	99.41
6.5	20,088,267	102,532	0.0051	0.9949	97.11
7.5	19,250,900	20,613	0.0011	0.9989	96.61
8.5	18,174,983	139,404	0.0077	0.9923	96.50
9.5	16,777,391	225,273	0.0134	0.9866	95.76
10.5	16,452,096	122,603	0.0075	0.9925	94.48
11.5	14,050,000	72,587	0.0052	0.9948	93.77
12.5	13,812,878	136,684	0.0099	0.9901	93.28
13.5	12,817,603	137,120	0.0107	0.9893	92.36
14.5	10,791,786	329,687	0.0305	0.9695	91.37
15.5	10,011,638	9,188	0.0009	0.9991	88.58
16.5	9,743,310	152,942	0.0157	0.9843	88.50
17.5	8,404,203	242,462	0.0289	0.9711	87.11
18.5	7,835,977	50,014	0.0064	0.9936	84.59
19.5	6,962,028	343,467	0.0493	0.9507	84.05
20.5	6,513,100	353,743	0.0543	0.9457	79.91
21.5	6,000,077	78,775	0.0131	0.9869	75.57
22.5	5,920,946	30,475	0.0051	0.9949	74.58
23.5	5,883,414	136,141	0.0231	0.9769	74.20
24.5	5,618,212	18,326	0.0033	0.9967	72.49
25.5	5,589,449	38,731	0.0069	0.9931	72.25
26.5	5,550,718	190,002	0.0342	0.9658	71.75
27.5	5,327,413	42,586	0.0080	0.9920	69.30
28.5	5,282,394	226,867	0.0429	0.9571	68.75
29.5	5,050,568	1,021,718	0.2023	0.7977	65.80
30.5	3,977,444	155,869	0.0392	0.9608	52.49
31.5	3,293,819	133,426	0.0405	0.9595	50.43
32.5	3,160,393	60,670	0.0192	0.9808	48.39
33.5	1,743,457	114,527	0.0657	0.9343	47.46
34.5	1,497,847	37	0.0000	1.0000	44.34
35.5	1,480,531	23,855	0.0161	0.9839	44.34
36.5	1,434,824	3,066	0.0021	0.9979	43.63
37.5	1,431,510	4,974	0.0035	0.9965	43.54
38.5	1,426,535		0.0000	1.0000	43.39

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1939-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,426,043	116,651	0.0818	0.9182	43.39
40.5	1,309,392	250	0.0002	0.9998	39.84
41.5	1,309,142	2,395	0.0018	0.9982	39.83
42.5	1,302,459		0.0000	1.0000	39.76
43.5	1,302,459	260,566	0.2001	0.7999	39.76
44.5	936,226	45,175	0.0483	0.9517	31.80
45.5	890,464		0.0000	1.0000	30.26
46.5	890,214		0.0000	1.0000	30.26
47.5	890,214	23,080	0.0259	0.9741	30.26
48.5	867,134	169,039	0.1949	0.8051	29.48
49.5	691,023	31,457	0.0455	0.9545	23.73
50.5	651,929	24,343	0.0373	0.9627	22.65
51.5	608,677	19,851	0.0326	0.9674	21.81
52.5	425,490		0.0000	1.0000	21.10
53.5	244,926		0.0000	1.0000	21.10
54.5	244,926		0.0000	1.0000	21.10
55.5	6,133		0.0000	1.0000	21.10
56.5					21.10

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2006			EXPERIENCE BAND 1977-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,934,261		0.0000	1.0000	100.00
0.5	28,256,586		0.0000	1.0000	100.00
1.5	26,516,814	181	0.0000	1.0000	100.00
2.5	24,628,301	56,883	0.0023	0.9977	100.00
3.5	25,693,330	19,140	0.0007	0.9993	99.77
4.5	24,672,489	87,728	0.0036	0.9964	99.70
5.5	23,070,911	266,172	0.0115	0.9885	99.34
6.5	18,031,721	99,259	0.0055	0.9945	98.20
7.5	17,297,753	14,108	0.0008	0.9992	97.66
8.5	16,237,355	136,660	0.0084	0.9916	97.58
9.5	14,887,170	217,678	0.0146	0.9854	96.76
10.5	14,569,721	122,042	0.0084	0.9916	95.35
11.5	12,168,187	67,452	0.0055	0.9945	94.55
12.5	11,943,717	127,839	0.0107	0.9893	94.03
13.5	10,963,261	118,372	0.0108	0.9892	93.02
14.5	9,078,096	319,293	0.0352	0.9648	92.02
15.5	8,349,638	8,804	0.0011	0.9989	88.78
16.5	8,082,473	145,332	0.0180	0.9820	88.68
17.5	6,751,748	231,071	0.0342	0.9658	87.08
18.5	6,209,416	50,014	0.0081	0.9919	84.10
19.5	5,817,374	339,101	0.0583	0.9417	83.42
20.5	5,411,997	352,920	0.0652	0.9348	78.56
21.5	5,057,553	78,387	0.0155	0.9845	73.44
22.5	5,243,614	30,475	0.0058	0.9942	72.30
23.5	5,511,434	134,929	0.0245	0.9755	71.88
24.5	5,247,444	18,326	0.0035	0.9965	70.12
25.5	5,548,578	10,289	0.0019	0.9981	69.87
26.5	5,550,681	190,002	0.0342	0.9658	69.74
27.5	5,327,376	42,586	0.0080	0.9920	67.35
28.5	5,282,357	226,867	0.0429	0.9571	66.81
29.5	5,050,531	1,021,718	0.2023	0.7977	63.94
30.5	3,977,407	155,869	0.0392	0.9608	51.00
31.5	3,293,782	133,426	0.0405	0.9595	49.00
32.5	3,160,356	60,670	0.0192	0.9808	47.02
33.5	1,743,420	114,527	0.0657	0.9343	46.12
34.5	1,497,810		0.0000	1.0000	43.09
35.5	1,480,531	23,855	0.0161	0.9839	43.09
36.5	1,434,824	3,066	0.0021	0.9979	42.40
37.5	1,431,510	4,974	0.0035	0.9965	42.31
38.5	1,426,535		0.0000	1.0000	42.16

PPL ELECTRIC UTILITIES CORPORATION

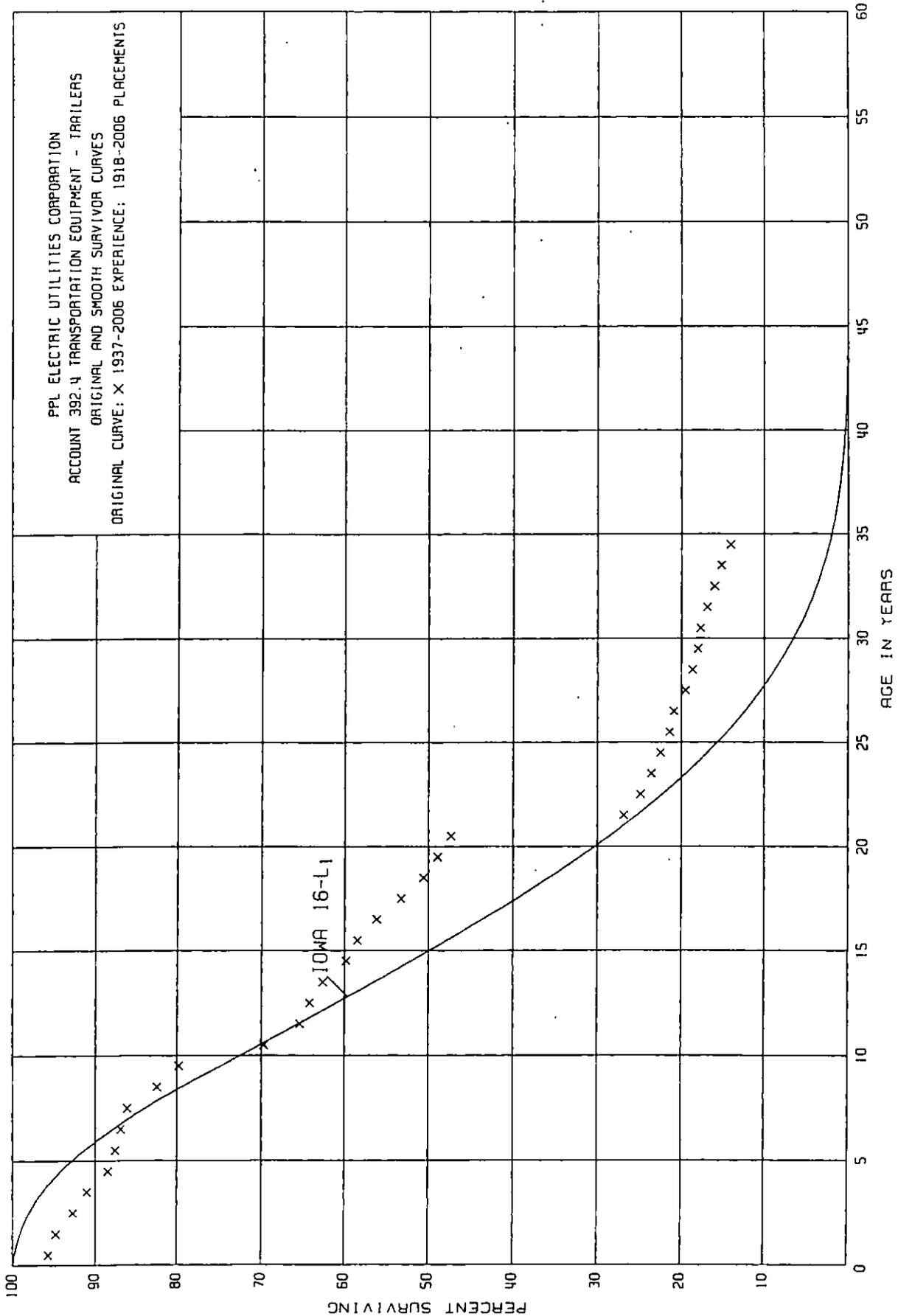
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2006

EXPERIENCE BAND 1977-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,426,043	116,651	0.0818	0.9182	42.16
40.5	1,309,392	250	0.0002	0.9998	38.71
41.5	1,309,142	2,395	0.0018	0.9982	38.70
42.5	1,302,459		0.0000	1.0000	38.63
43.5	1,302,459	260,566	0.2001	0.7999	38.63
44.5	936,226	45,175	0.0483	0.9517	30.90
45.5	890,464		0.0000	1.0000	29.41
46.5	890,214		0.0000	1.0000	29.41
47.5	890,214	23,080	0.0259	0.9741	29.41
48.5	867,134	169,039	0.1949	0.8051	28.65
49.5	691,023	31,457	0.0455	0.9545	23.07
50.5	651,929	24,343	0.0373	0.9627	22.02
51.5	608,677	19,851	0.0326	0.9674	21.20
52.5	425,490		0.0000	1.0000	20.51
53.5	244,926		0.0000	1.0000	20.51
54.5	244,926		0.0000	1.0000	20.51
55.5	6,133		0.0000	1.0000	20.51
56.5					20.51



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2006

EXPERIENCE BAND 1937-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,150,594	136,120	0.0432	0.9568	100.00
0.5	3,003,998	27,851	0.0093	0.9907	95.68
1.5	2,525,691	57,202	0.0226	0.9774	94.79
2.5	2,199,018	38,306	0.0174	0.9826	92.65
3.5	2,132,207	60,392	0.0283	0.9717	91.04
4.5	1,676,994	16,206	0.0097	0.9903	88.46
5.5	1,446,626	11,774	0.0081	0.9919	87.60
6.5	1,169,706	10,480	0.0090	0.9910	86.89
7.5	976,934	42,672	0.0437	0.9563	86.11
8.5	814,713	25,507	0.0313	0.9687	82.35
9.5	682,661	86,432	0.1266	0.8734	79.77
10.5	601,127	37,045	0.0616	0.9384	69.67
11.5	569,294	10,212	0.0179	0.9821	65.38
12.5	529,686	13,198	0.0249	0.9751	64.21
13.5	501,797	22,327	0.0445	0.9555	62.61
14.5	479,107	10,621	0.0222	0.9778	59.82
15.5	460,838	17,894	0.0388	0.9612	58.49
16.5	443,055	23,217	0.0524	0.9476	56.22
17.5	414,011	20,522	0.0496	0.9504	53.27
18.5	397,131	13,894	0.0350	0.9650	50.63
19.5	368,015	12,160	0.0330	0.9670	48.86
20.5	353,855	152,221	0.4302	0.5698	47.25
21.5	201,634	14,985	0.0743	0.9257	26.92
22.5	186,650	9,561	0.0512	0.9488	24.92
23.5	173,589	8,582	0.0494	0.9506	23.64
24.5	163,942	8,117	0.0495	0.9505	22.47
25.5	155,825	3,523	0.0226	0.9774	21.36
26.5	152,302	10,020	0.0658	0.9342	20.88
27.5	142,281	5,601	0.0394	0.9606	19.51
28.5	136,680	5,642	0.0413	0.9587	18.74
29.5	131,038	2,321	0.0177	0.9823	17.97
30.5	125,714	5,412	0.0431	0.9569	17.65
31.5	119,543	6,010	0.0503	0.9497	16.89
32.5	113,533	5,734	0.0505	0.9495	16.04
33.5	89,416	6,699	0.0749	0.9251	15.23
34.5	77,340	3,572	0.0462	0.9538	14.09
35.5	73,768	3,754	0.0509	0.9491	13.44
36.5	69,014	3,099	0.0449	0.9551	12.76
37.5	63,247	2,457	0.0388	0.9612	12.19
38.5	56,951	5,212	0.0915	0.9085	11.72
39.5	48,175	2,412	0.0501	0.9499	10.65

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2006			EXPERIENCE BAND 1937-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
40.5	43,287	1,264	0.0292	0.9708	10.12	
41.5	37,010	1,395	0.0377	0.9623	9.82	
42.5	33,534	83	0.0025	0.9975	9.45	
43.5	33,450	1,086	0.0325	0.9675	9.43	
44.5	32,364	1,902	0.0588	0.9412	9.12	
45.5	28,294	1,303	0.0461	0.9539	8.58	
46.5	23,680	895	0.0378	0.9622	8.18	
47.5	21,076	1,717	0.0815	0.9185	7.87	
48.5	17,059	933	0.0547	0.9453	7.23	
49.5	16,126	1,421	0.0881	0.9119	6.83	
50.5	14,705	1,568	0.1066	0.8934	6.23	
51.5	13,136	719	0.0547	0.9453	5.57	
52.5	12,418	676	0.0544	0.9456	5.27	
53.5	11,742	798	0.0680	0.9320	4.98	
54.5	10,492	82	0.0078	0.9922	4.64	
55.5	8,726	171	0.0196	0.9804	4.60	
56.5	8,116	331	0.0408	0.9592	4.51	
57.5	7,547		0.0000	1.0000	4.33	
58.5	7,103		0.0000	1.0000	4.33	
59.5	6,628	184	0.0278	0.9722	4.33	
60.5	6,274	741	0.1181	0.8819	4.21	
61.5	5,533		0.0000	1.0000	3.71	
62.5	5,533		0.0000	1.0000	3.71	
63.5	5,533	780	0.1410	0.8590	3.71	
64.5	4,753	21	0.0044	0.9956	3.19	
65.5	4,640		0.0000	1.0000	3.18	
66.5	4,640		0.0000	1.0000	3.18	
67.5	4,640		0.0000	1.0000	3.18	
68.5	4,472		0.0000	1.0000	3.18	
69.5	4,472		0.0000	1.0000	3.18	
70.5	3,816		0.0000	1.0000	3.18	
71.5	3,816		0.0000	1.0000	3.18	
72.5	3,749		0.0000	1.0000	3.18	
73.5	3,654		0.0000	1.0000	3.18	
74.5	3,654		0.0000	1.0000	3.18	
75.5	3,654		0.0000	1.0000	3.18	
76.5	2,789		0.0000	1.0000	3.18	
77.5	2,789		0.0000	1.0000	3.18	
78.5	2,430		0.0000	1.0000	3.18	
79.5	1,169		0.0000	1.0000	3.18	
80.5	484		0.0000	1.0000	3.18	
81.5					3.18	

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DETAILED DEPRECIATION CALCULATIONS

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

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	12,849,984.96	12,849,985	12,849,985			
2003	7,291,002.16	6,561,902	6,374,985	916,017	0.50	916,017
2005	380,719.37	190,360	184,937	195,782	2.50	78,313
2006	129,792.84	38,938	37,829	91,964	3.50	26,275
2007	11,270,000.00	1,127,000	1,094,897	10,175,103	4.50	2,261,134
	31,921,499.33	20,768,185	20,542,633	11,378,866		3,281,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.5	10.28

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

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	12,849,984.96	12,849,985	12,849,985			
2003	7,291,002.16	6,561,902	6,374,819	916,183	0.50	916,183
2005	380,719.37	190,360	184,933	195,786	2.50	78,314
2006	129,792.84	38,938	37,828	91,965	3.50	26,276
2007	11,270,000.00	1,127,000	1,094,868	10,175,132	4.50	2,261,140
	31,921,499.33	20,768,185	20,542,433	11,379,066		3,281,913
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.5	10.28

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

ACCOUNT 303.4 MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	165,743.00	138,114	164,886	857	2.50	343
1997	869,394.10	608,576	726,543	142,851	4.50	31,745
	1,035,137.10	746,690	891,429	143,708		32,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.5	3.10

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1926	215,164.35	196,510	215,164			
1928	114,923.84	103,972	114,924			
1929	5,384.33	4,846	5,384			
1930	2,444.19	2,189	2,444			
1932	994.78	881	995			
1933	191,518.34	168,651	191,518			
1934	2,141.61	1,874	2,142			
1935	960.67	835	961			
1937	249,668.77	213,941	249,669			
1938	3,290.03	2,798	3,290			
1939	89.81	76	90			
1940	5,492.63	4,592	5,471	22	11.48	2
1941	6,140.84	5,087	6,060	81	12.01	7
1942	304.75	250	298	7	12.58	1
1943	926.69	753	897	30	13.15	2
1944	4,889.54	3,928	4,680	210	13.76	15
1945	687.27	546	650	37	14.38	3
1946	3,844.09	3,019	3,597	247	15.02	16
1947	75,379.01	58,502	69,695	5,684	15.67	363
1948	30,087.16	23,068	27,481	2,606	16.33	160
1949	66,616.85	50,429	60,077	6,540	17.01	384
1950	117,768.37	87,985	104,819	12,949	17.70	732
1951	183,609.00	135,375	161,276	22,333	18.39	1,214
1952	176,297.96	128,186	152,711	23,587	19.10	1,235
1953	236,716.55	169,726	202,199	34,518	19.81	1,742
1954	446,746.99	315,671	376,067	70,680	20.54	3,441
1955	317,973.16	221,309	263,651	54,322	21.28	2,553
1956	130,179.12	89,212	106,280	23,899	22.03	1,085
1957	203,535.00	137,305	163,575	39,960	22.78	1,754
1958	795,200.95	527,695	628,656	166,545	23.55	7,072
1959	164,009.00	106,999	127,471	36,538	24.33	1,502
1960	121,359.88	77,804	92,690	28,670	25.12	1,141
1961	338,925.06	213,421	254,254	84,671	25.92	3,267
1962	166,681.00	103,009	122,717	43,964	26.74	1,644
1963	203,052.32	123,111	146,665	56,387	27.56	2,046
1964	864,907.15	514,101	612,461	252,446	28.39	8,892
1965	475,282.94	276,805	329,765	145,518	29.23	4,978

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1966	432,671.54	246,666	293,859	138,813	30.09	4,613
1967	3,119,802.24	1,740,538	2,073,545	1,046,257	30.95	33,805
1968	3,471,949.46	1,893,601	2,255,893	1,216,056	31.82	38,217
1969	1,733,589.68	923,830	1,100,581	633,009	32.70	19,358
1970	3,062,243.50	1,592,673	1,897,390	1,164,854	33.59	34,679
1971	3,294,524.49	1,671,642	1,991,468	1,303,056	34.48	37,792
1972	2,195,747.09	1,085,577	1,293,274	902,473	35.39	25,501
1973	2,752,932.41	1,325,262	1,578,817	1,174,115	36.30	32,345
1974	930,569.50	435,786	519,162	411,408	37.22	11,053
1975	2,344,282.94	1,066,883	1,271,004	1,073,279	38.14	28,141
1976	2,652,641.67	1,172,202	1,396,473	1,256,169	39.07	32,152
1977	2,074,085.68	888,538	1,058,537	1,015,549	40.01	25,382
1978	1,830,994.49	759,863	905,243	925,751	40.95	22,607
1979	3,555,650.28	1,427,238	1,700,303	1,855,347	41.90	44,280
1980	939,097.85	364,088	433,747	505,351	42.86	11,791
1981	2,745,182.71	1,026,973	1,223,458	1,521,725	43.81	34,735
1982	1,556,862.85	560,938	668,259	888,604	44.78	19,844
1983	529,004.28	183,353	218,433	310,571	45.74	6,790
1984	262,607.49	87,370	104,086	158,521	46.71	3,394
1985	938,442.83	299,269	356,526	581,917	47.68	12,205
1986	1,513,755.00	461,544	549,849	963,906	48.66	19,809
1987	1,990,797.39	579,123	689,923	1,300,874	49.64	26,206
1988	1,766,296.00	489,087	582,661	1,183,635	50.62	23,383
1989	1,472,962.50	387,242	461,331	1,011,632	51.60	19,605
1990	2,995,648.13	745,018	887,558	2,108,090	52.59	40,085
1991	1,182,926.00	277,633	330,751	852,175	53.57	15,908
1992	1,185,336.00	261,485	311,514	873,822	54.56	16,016
1993	1,509,042.00	311,466	371,057	1,137,985	55.55	20,486
1994	2,226,085.65	428,076	509,977	1,716,109	56.54	30,352
1995	1,702,539.00	303,052	361,033	1,341,506	57.54	23,314
1996	2,090,909.94	342,700	408,267	1,682,643	58.53	28,748
1997	768,071.33	114,980	136,979	631,092	59.52	10,603
1998	653,154.20	88,437	105,357	547,797	60.52	9,052
1999	198,063.04	23,985	28,574	169,489	61.52	2,755
2000	258,194.63	27,627	32,913	225,282	62.51	3,604
2001	248,124.75	23,001	27,402	220,723	63.51	3,475
2002	685,339.64	53,731	64,011	621,329	64.51	9,632

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2003	1,690,739.30	108,376	129,111	1,561,628	65.51	23,838
2004	583,152.54	29,158	34,737	548,416	66.50	8,247
2006	437,888.87	9,371	11,163	426,726	68.50	6,230
2007	91,000.00	646	770	90,230	69.50	1,298
	71,596,102.89	27,892,489	33,185,740	38,410,365		866,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.3	1.21

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1913	6,059.87	6,060	6,060			
1922	395.81	396	396			
1923	3,567.82	3,568	3,568			
1924	19,473.17	19,438	19,473			
1925	166.26	165	166			
1926	14,240.61	14,105	14,241			
1927	2,101.19	2,075	2,101			
1928	140,802.30	138,493	140,802			
1929	69,612.85	68,207	69,613			
1930	23,361.95	22,792	23,362			
1932	5,122.64	4,957	5,123			
1937	46,427.42	43,879	46,427			
1938	0.03					
1939	227.15	213	227			
1940	4,623.71	4,303	4,624			
1941	219.10	203	219			
1942	1,448.27	1,333	1,448			
1943	84.06	77	84			
1944	1,274.75	1,161	1,275			
1948	97,579.05	86,543	95,410	2,169	6.22	349
1949	136,876.92	120,479	132,823	4,054	6.59	615
1950	528.56	462	509	20	6.97	3
1951	45,656.67	39,530	43,580	2,077	7.38	281
1952	140,246.94	120,304	132,630	7,617	7.82	974
1953	264,746.50	224,849	247,887	16,860	8.29	2,034
1954	375,042.99	315,186	347,480	27,563	8.78	3,139
1955	38,770.73	32,207	35,507	3,264	9.31	351
1956	161,653.14	132,669	146,262	15,391	9.86	1,561
1957	33,806.58	27,390	30,196	3,611	10.44	346
1958	41,236.22	32,952	36,328	4,908	11.05	444
1959	915.64	721	795	121	11.68	10
1960	8,415.24	6,529	7,198	1,217	12.33	99
1961	199,597.48	152,413	168,029	31,568	13.00	2,428
1962	1,522.06	1,144	1,261	261	13.68	19
1964	53,986.76	39,184	43,199	10,788	15.08	715
1965	45,384.21	32,345	35,659	9,725	15.80	616
1966	172,588.62	120,726	133,095	39,494	16.53	2,389

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1967	781,844.16	536,189	591,126	190,718	17.28	11,037
1968	483,135.86	324,667	357,932	125,204	18.04	6,940
1969	343,023.34	225,709	248,835	94,188	18.81	5,007
1970	822,974.35	529,666	583,935	239,039	19.60	12,196
1971	800,736.72	503,743	555,356	245,381	20.40	12,028
1972	1,044,795.47	641,922	707,693	337,102	21.21	15,894
1973	722,882.94	433,224	477,612	245,271	22.04	11,128
1974	765,505.69	447,055	492,860	272,646	22.88	11,916
1975	379,984.73	216,021	238,154	141,831	23.73	5,977
1976	547,396.13	302,546	333,545	213,851	24.60	8,693
1977	555,075.69	298,020	328,555	226,521	25.47	8,894
1978	2,127.59	1,108	1,222	906	26.36	34
1979	526,284.50	265,511	292,715	233,570	27.25	8,571
1980	1,307,775.20	638,194	703,582	604,193	28.16	21,456
1981	1,921,487.75	905,597	998,383	923,105	29.08	31,744
1982	782,461.53	355,629	392,066	390,396	30.00	13,013
1983	14,543.55	6,364	7,016	7,528	30.93	243
1984	1,710,717.21	719,357	793,062	917,655	31.87	28,794
1985	66,911.07	26,985	29,750	37,161	32.82	1,132
1986	30,751.85	11,870	13,086	17,666	33.77	523
1987	580,855.06	214,045	235,976	344,879	34.73	9,930
1988	309,090.37	108,460	119,573	189,517	35.70	5,309
1989	111,821.97	37,270	41,089	70,733	36.67	1,929
1990	253,388.43	79,969	88,162	165,226	37.64	4,390
1991	448,199.95	133,474	147,150	301,050	38.62	7,795
1992	2,489,789.94	697,141	768,569	1,721,221	39.60	43,465
1993	4,395,013.26	1,152,372	1,270,442	3,124,571	40.58	76,998
1994	77,639.74	18,975	20,919	56,721	41.56	1,365
1995	1,237,674.88	280,210	308,920	928,755	42.55	21,827
1996	1,826,005.99	380,540	419,530	1,406,476	43.54	32,303
1997	741.00	141	155	586	44.53	13
1998	12,147.45	2,092	2,306	9,841	45.53	216
1999	41,390.72	6,382	7,036	34,355	46.52	738
2000	358,946.56	48,817	53,819	305,128	47.52	6,421
2001	839,452.90	99,055	109,204	730,249	48.51	15,054
2002	90,853.30	9,067	9,996	80,857	49.51	1,633
2003	71,736.98	5,854	6,454	65,283	50.51	1,292

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
2004	647,841.02	41,203	45,425	602,416	51.50	11,697
2005	119,280.01	5,427	5,983	113,297	52.50	2,158
2006	232,334.03	6,343	6,993	225,341	53.50	4,212
2007	1,029,000.00	9,364	10,323	1,018,677	54.50	18,691
	30,941,382.16	12,542,636	13,801,566	17,139,819		499,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.3	1.61

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1913	274.17	274	274			
1914	26.01	26	26			
1917	26.48	26	26			
1918	157.67	156	158			
1920	3,015.85	2,951	3,016			
1922	52,528.04	50,600	52,528			
1923	17,992.01	17,200	17,992			
1924	15,238.13	14,452	15,238			
1925	6,507.14	6,125	6,507			
1926	86,446.10	80,775	86,446			
1927	20,115.13	18,663	20,115			
1928	130,777.29	120,485	130,777			
1929	303,937.85	278,012	303,938			
1930	243,952.15	221,509	243,952			
1931	1,313.63	1,184	1,314			
1932	2,308.54	2,065	2,309			
1933	139.94	124	140			
1934	27,264.02	24,022	27,264			
1935	6,530.29	5,707	6,530			
1936	627.75	544	628			
1937	117,293.18	100,849	117,293			
1938	10,358.24	8,829	10,358			
1939	2,173.79	1,837	2,174			
1940	4,453.69	3,730	4,454			
1941	12,238.97	10,158	12,239			
1942	95,727.18	78,707	95,727			
1943	66.99	55	67			
1944	29,033.11	23,406	29,033			
1945	3,690.27	2,945	3,690			
1946	6,179.80	4,881	6,180			
1947	67,510.33	52,746	66,879	631	9.84	64
1948	245,364.45	189,642	240,454	4,910	10.22	480
1949	1,132,696.47	865,607	1,097,536	35,160	10.61	3,314
1950	131,335.08	99,197	125,776	5,559	11.01	505
1951	595,816.02	444,717	563,873	31,943	11.41	2,800
1952	374,931.37	276,437	350,505	24,426	11.82	2,066
1953	2,469,004.20	1,797,435	2,279,035	189,969	12.24	15,520

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1954	2,738,885.55	1,968,437	2,495,855	243,031	12.66	19,197
1955	202,060.48	143,281	181,671	20,389	13.09	1,558
1956	1,894,677.00	1,325,516	1,680,671	214,006	13.52	15,829
1957	356,553.08	245,950	311,849	44,704	13.96	3,202
1958	614,537.17	417,762	529,696	84,841	14.41	5,888
1959	180,536.42	120,887	153,277	27,259	14.87	1,833
1960	218,720.25	144,202	182,839	35,881	15.33	2,341
1961	1,716,339.72	1,113,390	1,411,709	304,631	15.81	19,268
1962	34,350.22	21,922	27,796	6,554	16.28	403
1963	32,660.25	20,488	25,978	6,682	16.77	398
1964	790,481.13	487,253	617,806	172,675	17.26	10,004
1965	281,350.75	170,245	215,860	65,491	17.77	3,685
1966	1,869,257.90	1,110,339	1,407,840	461,418	18.27	25,256
1967	6,376,156.30	3,713,473	4,708,452	1,667,704	18.79	88,755
1968	4,037,557.70	2,304,234	2,921,625	1,115,933	19.32	57,761
1969	4,513,340.34	2,522,506	3,198,380	1,314,960	19.85	66,245
1970	8,370,735.51	4,577,955	5,804,561	2,566,175	20.39	125,855
1971	7,200,631.64	3,851,618	4,883,611	2,317,021	20.93	110,703
1972	4,929,348.11	2,575,091	3,265,054	1,664,294	21.49	77,445
1973	6,889,040.00	3,513,410	4,454,784	2,434,256	22.05	110,397
1974	6,799,491.53	3,381,387	4,287,387	2,512,105	22.62	111,057
1975	6,116,946.51	2,963,049	3,756,961	2,359,986	23.20	101,724
1976	7,065,753.75	3,330,090	4,222,346	2,843,408	23.79	119,521
1977	5,080,827.97	2,328,035	2,951,803	2,129,025	24.38	87,327
1978	1,959,320.21	871,702	1,105,264	854,056	24.98	34,190
1979	3,873,950.47	1,670,835	2,118,514	1,755,436	25.59	68,599
1980	10,582,835.61	4,421,509	5,606,197	4,976,639	26.20	189,948
1981	17,492,522.31	7,066,979	8,960,488	8,532,034	26.82	318,122
1982	20,360,823.03	7,940,721	10,068,338	10,292,485	27.45	374,954
1983	473,106.66	177,793	225,430	247,677	28.09	8,817
1984	13,921,605.13	5,034,052	6,382,863	7,538,742	28.73	262,400
1985	5,200,379.85	1,806,092	2,290,012	2,910,368	29.37	99,093
1986	3,526,037.49	1,173,818	1,488,328	2,037,709	30.02	67,878
1987	9,414,918.43	2,995,827	3,798,522	5,616,396	30.68	183,064
1988	3,768,309.68	1,144,059	1,450,595	2,317,715	31.34	73,954
1989	4,817,880.58	1,391,886	1,764,825	3,053,056	32.00	95,408
1990	5,184,286.92	1,420,495	1,801,099	3,383,188	32.67	103,556

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1991	5,414,864.03	1,402,991	1,778,905	3,635,959	33.34	109,057
1992	28,795,918.07	7,026,204	8,908,788	19,887,130	34.02	584,572
1993	34,978,023.24	8,006,470	10,151,704	24,826,319	34.70	715,456
1994	8,893,936.93	1,899,745	2,408,758	6,485,179	35.39	183,249
1995	17,469,652.06	3,465,979	4,394,645	13,075,007	36.07	362,490
1996	20,755,245.75	3,800,285	4,818,524	15,936,722	36.76	433,534
1997	6,885,861.66	1,154,070	1,463,288	5,422,574	37.46	144,756
1998	5,563,975.91	845,724	1,072,325	4,491,651	38.16	117,706
1999	6,058,077.61	826,322	1,047,725	5,010,353	38.86	128,933
2000	7,625,363.75	921,906	1,168,919	6,456,445	39.56	163,206
2001	18,022,148.91	1,894,128	2,401,636	15,620,513	40.27	387,895
2002	2,831,374.16	252,275	319,869	2,511,505	40.99	61,271
2003	3,700,830.23	270,531	343,016	3,357,814	41.71	80,504
2004	8,267,014.58	472,047	598,526	7,668,489	42.43	180,733
2005	2,063,766.45	84,408	107,024	1,956,742	43.16	45,337
2006	6,797,588.25	167,900	212,887	6,584,701	43.89	150,027
2007	22,712,000.00	186,238	236,138	22,475,862	44.63	503,604
	391,938,908.57	116,949,589	148,115,414	243,823,493		7,422,714
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.8	1.89

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1909	5,051.24	4,991	5,051			
1910	21,020.36	20,695	21,020			
1913	51,523.41	50,117	51,523			
1914	117,596.25	113,915	117,596			
1917	122,442.02	117,079	122,442			
1919	1,807.82	1,713	1,808			
1920	3,917.46	3,696	3,917			
1921	2,739.23	2,573	2,739			
1922	70,892.36	66,284	70,892			
1923	370,078.61	344,432	370,079			
1924	250,606.46	232,137	250,606			
1925	27,586.90	25,441	27,587			
1926	889,628.54	816,501	889,629			
1927	22,963.04	20,977	22,963			
1928	294,896.45	268,120	294,896			
1929	52,609.78	47,601	52,610			
1930	8,532.13	7,681	8,532			
1931	327.01	293	327			
1932	99,258.10	88,469	99,258			
1933	166,763.69	147,869	166,764			
1934	3,627.28	3,199	3,627			
1935	261,840.15	229,634	261,840			
1936	17,080.14	14,890	17,080			
1937	94,118.40	81,572	94,118			
1938	24,458.63	21,064	24,459			
1940	17,449.59	14,827	17,450			
1941	99,566.12	84,004	99,566			
1942	92,999.96	77,869	93,000			
1943	46.98	39	47			
1944	6,710.64	5,530	6,711			
1945	639.91	523	640			
1946	11,140.99	9,021	11,141			
1947	138,499.33	111,104	138,298	201	11.87	17
1948	215,129.06	170,877	212,700	2,429	12.34	197
1949	965,186.53	758,830	944,559	20,628	12.83	1,608
1950	344,772.23	268,164	333,799	10,973	13.33	823
1951	120,428.81	92,634	115,307	5,122	13.85	370

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1952	1,019,474.85	775,107	964,820	54,655	14.38	3,801
1953	674,868.49	506,961	631,044	43,824	14.93	2,935
1954	1,061,287.10	787,263	979,952	81,335	15.49	5,251
1955	92,451.55	67,693	84,261	8,191	16.07	510
1956	896,336.49	647,424	805,886	90,450	16.66	5,429
1958	837,540.62	587,786	731,651	105,890	17.89	5,919
1959	55,499.69	38,361	47,750	7,750	18.53	418
1960	807,961.30	549,656	684,189	123,772	19.18	6,453
1961	780,579.20	522,442	650,314	130,265	19.84	6,566
1962	47,170.60	31,048	38,647	8,524	20.51	416
1963	169,636.26	109,721	136,576	33,060	21.19	1,560
1964	1,150,846.18	731,017	909,939	240,907	21.89	11,005
1965	1,118,973.12	697,456	868,164	250,809	22.60	11,098
1966	414,543.60	253,411	315,435	99,109	23.32	4,250
1967	10,584,740.31	6,342,376	7,894,721	2,690,019	24.05	111,851
1968	9,062,764.91	5,318,030	6,619,659	2,443,106	24.79	98,552
1969	5,913,357.43	3,397,224	4,228,721	1,684,636	25.53	65,987
1970	6,825,595.27	3,834,619	4,773,172	2,052,423	26.29	78,069
1971	10,984,456.64	6,030,467	7,506,470	3,477,987	27.06	128,529
1972	5,522,082.38	2,959,836	3,684,279	1,837,803	27.84	66,013
1973	10,076,293.78	5,267,886	6,557,242	3,519,052	28.63	122,915
1974	882,336.31	449,727	559,801	322,535	29.42	10,963
1975	4,102,338.56	2,035,580	2,533,804	1,568,535	30.23	51,887
1976	6,501,893.41	3,138,464	3,906,627	2,595,266	31.04	83,610
1977	1,689,602.14	792,423	986,375	703,227	31.86	22,072
1978	3,598,076.92	1,637,845	2,038,720	1,559,357	32.69	47,701
1979	4,641,192.76	2,047,694	2,548,883	2,092,310	33.53	62,401
1980	10,446,163.04	4,460,512	5,552,257	4,893,906	34.38	142,347
1981	21,196,082.01	8,749,743	10,891,310	10,304,772	35.23	292,500
1982	1,816,997.10	724,073	901,295	915,702	36.09	25,373
1983	1,751,716.81	672,659	837,297	914,420	36.96	24,741
1984	107,376.12	39,654	49,360	58,016	37.84	1,533
1985	1,671,376.18	592,837	737,938	933,438	38.72	24,107
1986	2,655,108.04	902,206	1,123,028	1,532,080	39.61	38,679
1987	4,092,057.95	1,329,100	1,654,407	2,437,651	40.51	60,174
1988	2,529,993.58	783,792	975,631	1,554,363	41.41	37,536
1989	4,170,532.38	1,229,056	1,529,877	2,640,655	42.32	62,397

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1990	11,613,346.57	3,243,608	4,037,506	7,575,841	43.24	175,204
1991	5,623,874.40	1,484,703	1,848,096	3,775,778	44.16	85,502
1992	7,763,596.86	1,930,807	2,403,387	5,360,210	45.08	118,904
1993	8,016,984.02	1,867,957	2,325,154	5,691,830	46.02	123,682
1994	7,151,643.82	1,554,052	1,934,418	5,217,226	46.96	111,099
1995	9,687,309.51	1,953,930	2,432,170	7,255,140	47.90	151,464
1996	10,435,122.80	1,938,846	2,413,393	8,021,730	48.85	164,211
1997	5,540,830.01	941,941	1,172,488	4,368,342	49.80	87,718
1998	1,438,459.71	221,810	276,100	1,162,360	50.75	22,904
1999	179,691.46	24,833	30,911	148,780	51.71	2,877
2000	157,996.91	19,276	23,994	134,003	52.68	2,544
2001	280,901.13	29,719	36,993	243,908	53.65	4,546
2002	2,580,162.00	231,441	288,088	2,292,074	54.62	41,964
2003	5,813,125.91	427,265	531,841	5,281,285	55.59	95,004
2004	13,512,389.52	774,260	963,767	12,548,623	56.56	221,864
2005	5,871,351.95	240,725	299,644	5,571,708	57.54	96,832
2006	3,876,490.57	95,749	119,184	3,757,307	58.52	64,206
2007	6,801,000.00	55,768	69,418	6,731,582	59.51	113,117
	251,287,515.84	90,402,204	112,100,635	139,186,880		3,412,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.8	1.36

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

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1922	11,279.00	10,479	11,279			
1923	73,382.02	67,900	73,382			
1924	21,269.00	19,595	21,269			
1925	15,320.00	14,053	15,320			
1926	99,722.98	91,077	99,723			
1927	7,650.00	6,954	7,650			
1928	21,520.89	19,470	21,521			
1929	3,276.80	2,949	3,277			
1930	2,355.17	2,109	2,355			
1932	4,770.18	4,225	4,770			
1933	16,605.58	14,623	16,606			
1934	626.00	548	626			
1935	25,638.00	22,287	25,638			
1936	32.48	28	32			
1937	26,011.63	22,289	26,012			
1938	1,396.00	1,187	1,396			
1940	1,668.45	1,395	1,668			
1941	5,875.84	4,868	5,876			
1942	4,037.00	3,312	4,037			
1944	4,044.00	3,249	4,044			
1945	815.48	648	815			
1946	7,331.43	5,758	7,331			
1947	16,953.18	13,157	16,953			
1948	30,282.10	23,217	29,974	308	16.33	19
1949	141,546.19	107,150	138,333	3,213	17.01	189
1950	32,849.00	24,541	31,683	1,166	17.70	66
1951	61,262.00	45,168	58,313	2,949	18.39	160
1952	123,890.28	90,081	116,296	7,594	19.10	398
1953	183,761.60	131,757	170,101	13,661	19.81	690
1954	195,994.79	138,490	178,793	17,202	20.54	837
1955	60,475.45	42,091	54,340	6,135	21.28	288
1956	176,143.84	120,711	155,840	20,304	22.03	922
1957	505.14	341	440	65	22.78	3
1958	23,363.18	15,504	20,016	3,347	23.55	142
1959	1,622.30	1,058	1,366	256	24.33	11
1960	22,968.21	14,725	19,010	3,958	25.12	158
1961	82,403.87	51,890	66,991	15,413	25.92	595

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

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1963	4,570.89	2,771	3,577	994	27.56	36
1964	31,681.41	18,831	24,311	7,370	28.39	260
1965	71,810.22	41,822	53,993	17,817	29.23	610
1966	6,562.72	3,741	4,830	1,733	30.09	58
1967	826,810.66	461,278	595,518	231,293	30.95	7,473
1968	180,764.04	98,589	127,280	53,484	31.82	1,681
1969	152,191.49	81,103	104,705	47,486	32.70	1,452
1970	221,210.02	115,051	148,533	72,677	33.59	2,164
1971	429,494.11	217,925	281,345	148,149	34.48	4,297
1972	218,402.44	107,978	139,401	79,001	35.39	2,232
1973	454,238.94	218,671	282,308	171,931	36.30	4,736
1974	8,839.75	4,140	5,345	3,495	37.22	94
1975	54,520.87	24,812	32,033	22,488	38.14	590
1976	68,649.93	30,336	39,164	29,486	39.07	755
1977	859.13	368	475	384	40.01	10
1978	2,040.52	847	1,093	948	40.95	23
1979	892,323.10	358,178	462,414	429,909	41.90	10,260
1980	1,254,173.82	486,243	627,748	626,426	42.86	14,616
1981	1,126,662.20	421,484	544,144	582,518	43.81	13,296
1982	6,009.47	2,165	2,795	3,214	44.78	72
1983	164,760.08	57,106	73,725	91,035	45.74	1,990
1985	31,844.48	10,155	13,110	18,734	47.68	393
1986	337,897.29	103,025	133,007	204,890	48.66	4,211
1987	81,522.00	23,715	30,616	50,906	49.64	1,026
1988	34,873.00	9,656	12,466	22,407	50.62	443
1989	181,428.00	47,697	61,578	119,850	51.60	2,323
1990	761,450.00	189,373	244,484	516,966	52.59	9,830
1991	185,671.07	43,577	56,259	129,412	53.57	2,416
1992	517,625.39	114,188	147,419	370,206	54.56	6,785
1993	411,899.75	85,016	109,757	302,143	55.55	5,439
1994	281,673.46	54,166	69,929	211,744	56.54	3,745
1995	40,761.00	7,255	9,366	31,395	57.54	546
1996	142,116.00	23,293	30,072	112,044	58.53	1,914
1997	164,345.17	24,602	31,762	132,583	59.52	2,228
1998	351,067.13	47,534	61,367	289,700	60.52	4,787
2006	10,213.62	219	283	9,931	68.50	145
2007	32,000.00	227	293	31,707	69.50	456
	11,251,612.23	4,676,021	5,979,581	5,272,027		117,870

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 44.7 1.05

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1923	13,750.31	12,469	13,750			
1924	2,095.77	1,891	2,096			
1925	9,664.64	8,673	9,665			
1926	22,045.95	19,678	22,046			
1927	7,105.59	6,307	7,106			
1928	3,765.02	3,322	3,765			
1929	5,162.37	4,528	5,162			
1930	8,038.74	7,008	8,039			
1931	8,150.33	7,061	8,150			
1932	2,206.51	1,899	2,207			
1933	498.69	426	499			
1934	1,431.66	1,216	1,432			
1935	400.74	338	399	2	7.81	
1936	112.66	94	111	2	8.11	
1937	6,863.40	5,709	6,745	118	8.41	14
1938	605.35	500	591	14	8.71	2
1939	703.11	576	681	22	9.02	2
1940	8,251.13	6,711	7,929	322	9.33	35
1941	36,641.32	29,570	34,937	1,704	9.65	177
1942	90,948.16	72,813	86,028	4,920	9.97	493
1943	22,304.48	17,710	20,924	1,380	10.30	134
1944	4,713.77	3,711	4,385	329	10.64	31
1945	5,095.17	3,975	4,696	399	10.99	36
1946	36,213.66	28,000	33,082	3,132	11.34	276
1947	248,381.37	190,260	224,790	23,591	11.70	2,016
1948	39,342.89	29,846	35,263	4,080	12.07	338
1949	216,224.18	162,384	191,855	24,369	12.45	1,957
1950	192,088.57	142,760	168,669	23,420	12.84	1,824
1951	239,648.71	176,190	208,166	31,483	13.24	2,378
1952	139,653.10	101,528	119,954	19,699	13.65	1,443
1953	358,538.22	257,646	304,406	54,132	14.07	3,847
1954	736,121.45	522,793	617,674	118,447	14.49	8,174
1955	207,410.98	145,478	171,881	35,530	14.93	2,380
1956	152,671.14	105,709	124,894	27,777	15.38	1,806
1957	383,943.52	262,310	309,916	74,028	15.84	4,673
1958	546,928.07	368,520	435,402	111,526	16.31	6,838
1959	240,162.68	159,516	188,466	51,697	16.79	3,079

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1960	130,048.16	85,104	100,549	29,499	17.28	1,707
1961	311,426.61	200,683	237,105	74,322	17.78	4,180
1962	305,515.89	193,758	228,923	76,593	18.29	4,188
1963	236,980.42	147,828	174,657	62,323	18.81	3,313
1964	474,964.43	291,153	343,994	130,970	19.35	6,768
1965	284,296.24	171,203	202,274	82,022	19.89	4,124
1966	739,940.70	437,453	516,845	223,096	20.44	10,915
1967	860,559.31	499,124	589,709	270,850	21.00	12,898
1968	1,202,973.21	683,770	807,866	395,107	21.58	18,309
1969	1,431,495.36	797,057	941,713	489,782	22.16	22,102
1970	1,823,436.20	993,773	1,174,131	649,305	22.75	28,541
1971	1,878,145.64	1,001,052	1,182,731	695,415	23.35	29,782
1972	2,501,533.81	1,302,799	1,539,241	962,293	23.96	40,162
1973	1,774,826.98	902,322	1,066,083	708,744	24.58	28,834
1974	1,914,559.96	949,239	1,121,514	793,046	25.21	31,458
1975	3,658,169.53	1,767,628	2,088,431	1,569,739	25.84	60,748
1976	1,978,732.33	930,400	1,099,256	879,476	26.49	33,200
1977	3,764,517.20	1,721,137	2,033,503	1,731,014	27.14	63,781
1978	2,326,371.89	1,032,909	1,220,370	1,106,002	27.80	39,784
1979	6,067,677.20	2,612,742	3,086,923	2,980,754	28.47	104,698
1980	1,896,371.14	791,166	934,753	961,618	29.14	33,000
1981	633,665.82	255,621	302,013	331,653	29.83	11,118
1982	2,856,910.87	1,113,052	1,315,057	1,541,854	30.52	50,519
1983	789,599.44	296,574	350,399	439,200	31.22	14,068
1984	781,201.59	282,482	333,749	447,453	31.92	14,018
1985	1,353,865.61	470,333	555,693	798,173	32.63	24,461
1986	3,721,862.80	1,239,380	1,464,312	2,257,551	33.35	67,693
1987	3,908,377.05	1,245,209	1,471,199	2,437,178	34.07	71,534
1988	4,567,617.25	1,388,556	1,640,562	2,927,055	34.80	84,111
1989	3,683,342.06	1,065,959	1,259,418	2,423,924	35.53	68,222
1990	3,341,210.43	917,496	1,084,011	2,257,199	36.27	62,233
1991	917,292.60	238,129	281,347	635,946	37.02	17,178
1992	683,867.32	167,274	197,632	486,235	37.77	12,874
1993	1,223,908.74	281,009	332,009	891,900	38.52	23,154
1994	756,588.05	162,212	191,651	564,937	39.28	14,382
1995	628,243.69	125,020	147,710	480,534	40.05	11,998
1996	381,666.98	70,074	82,792	298,875	40.82	7,322

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1997	645,465.29	108,567	128,271	517,194	41.59	12,436
1998	1,301,606.74	198,625	234,673	1,066,934	42.37	25,181
1999	185,059.15	25,353	29,954	155,105	43.15	3,595
2000	105,017.67	12,728	15,038	89,980	43.94	2,048
2001	208,682.17	21,995	25,987	182,695	44.73	4,084
2002	2,431,290.40	217,357	256,804	2,174,486	45.53	47,759
2003	2,816,014.53	206,695	244,207	2,571,808	46.33	55,511
2004	4,279,185.59	244,769	289,192	3,989,994	47.14	84,641
2005	3,592,782.15	147,304	174,038	3,418,744	47.95	71,298
2006	3,752,215.16	92,304	109,056	3,643,159	48.77	74,701
2007	6,322,000.00	51,840	61,248	6,260,752	49.59	126,250
	95,428,964.77	31,027,342	36,654,354	58,774,611		1,686,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.8	1.77

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

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1936	7,562.94	6,529	7,563			
1937	977.64	838	978			
1938	55.95	48	56			
1939	31.01	26	31			
1940	730.32	611	730			
1941	4,579.68	3,794	4,580			
1942	16,454.56	13,498	16,455			
1944	662.71	532	663			
1945	466.08	370	466			
1946	3,410.25	2,678	3,410			
1947	25,752.92	19,987	25,753			
1948	2,703.38	2,073	2,703			
1949	15,303.35	11,585	15,303			
1951	32,215.90	23,753	32,216			
1952	11,191.99	8,138	11,192			
1953	65,061.58	46,649	65,062			
1955	21,920.04	15,256	21,920			
1957	25,653.59	17,306	25,255	399	22.78	18
1958	52,977.20	35,156	51,304	1,673	23.55	71
1961	19,095.35	12,024	17,547	1,548	25.92	60
1962	19,765.51	12,215	17,826	1,940	26.74	73
1963	15,112.56	9,163	13,372	1,741	27.56	63
1964	11,656.60	6,929	10,112	1,545	28.39	54
1965	9,747.62	5,677	8,285	1,463	29.23	50
1966	31,319.92	17,855	26,056	5,264	30.09	175
1967	65,961.84	36,800	53,703	12,259	30.95	396
1968	35,638.00	19,437	28,365	7,273	31.82	229
1969	93,313.54	49,727	72,567	20,747	32.70	634
1970	60,394.67	31,411	45,838	14,557	33.59	433
1971	121,390.48	61,594	89,885	31,505	34.48	914
1972	157,371.72	77,805	113,542	43,830	35.39	1,238
1973	56,414.01	27,158	39,632	16,782	36.30	462
1974	53,039.09	24,838	36,246	16,793	37.22	451
1975	209,077.59	95,151	138,855	70,223	38.14	1,841
1976	50,965.31	22,522	32,867	18,098	39.07	463
1977	211,395.49	90,562	132,158	79,237	40.01	1,980
1978	119,972.51	49,789	72,658	47,315	40.95	1,155

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

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1979	502,102.61	201,544	294,116	207,987	41.90	4,964
1980	159,011.08	61,649	89,965	69,046	42.86	1,611
1981	55,444.81	20,742	30,269	25,176	43.81	575
1982	237,904.00	85,717	125,088	112,816	44.78	2,519
1983	118,891.21	41,208	60,135	58,756	45.74	1,285
1984	96,343.86	32,054	46,777	49,567	46.71	1,061
1985	260,784.42	83,164	121,362	139,422	47.68	2,924
1986	454,810.83	138,672	202,366	252,445	48.66	5,188
1987	423,661.38	123,243	179,850	243,811	49.64	4,912
1988	531,537.14	147,183	214,786	316,751	50.62	6,257
1989	430,148.57	113,086	165,028	265,121	51.60	5,138
1990	540,643.83	134,458	196,216	344,428	52.59	6,549
1991	250,654.82	58,829	85,850	164,805	53.57	3,076
1992	231,187.81	51,000	74,425	156,763	54.56	2,873
1993	253,007.09	52,221	76,207	176,800	55.55	3,183
1994	331,896.44	63,824	93,139	238,757	56.54	4,223
1995	183,228.87	32,615	47,595	135,634	57.54	2,357
1996	271,801.63	44,548	65,009	206,793	58.53	3,533
1997	170,621.92	25,542	37,274	133,348	59.52	2,240
1998	168,368.84	22,797	33,268	135,101	60.52	2,232
1999	13,532.66	1,639	2,392	11,141	61.52	181
2000	30,606.88	3,275	4,779	25,828	62.51	413
	7,345,533.60	2,398,494	3,481,050	3,864,488		78,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 49.5 1.06

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1914	8,984.88	8,985	8,985			
1922	32,305.04	31,265	32,305			
1923	29,871.35	28,775	29,871			
1924	37,844.09	36,281	37,844			
1925	27,772.83	26,495	27,773			
1926	705,373.92	669,753	705,374			
1927	59,455.17	56,179	59,455			
1928	215,836.23	202,929	215,836			
1929	47,325.72	44,273	47,326			
1930	87,083.21	81,066	87,083			
1931	27,257.27	25,246	27,257			
1932	25,398.37	23,405	25,398			
1933	143,426.71	131,508	143,427			
1934	18,080.76	16,493	18,081			
1935	63,466.82	57,583	63,467			
1936	634,924.53	573,019	634,925			
1937	218,401.48	196,081	218,401			
1938	3,816.26	3,407	3,816			
1939	19,233.69	17,076	19,234			
1940	19,824.12	17,495	19,824			
1941	123,221.76	108,102	123,222			
1942	51,693.99	45,056	51,694			
1943	22,103.49	19,142	22,103			
1944	27,495.50	23,646	27,496			
1945	2,383.18	2,035	2,383			
1946	157,089.28	133,102	157,089			
1947	543,974.79	457,211	543,975			
1948	279,446.03	232,918	279,446			
1949	757,769.29	626,069	757,769			
1950	293,012.58	239,831	293,013			
1951	335,243.69	271,782	335,244			
1952	680,302.56	545,943	680,303			
1953	432,309.60	343,254	432,310			
1954	1,047,790.66	822,620	1,047,791			
1955	213,881.49	165,929	213,881			
1956	508,237.27	389,513	508,237			
1957	169,108.01	127,930	169,108			

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1958	900,865.17	672,496	900,865			
1959	264,727.37	194,892	264,555	172	14.51	12
1960	228,012.10	165,423	224,553	3,459	15.10	229
1961	411,385.01	293,893	398,944	12,441	15.71	792
1963	159,071.65	110,014	149,338	9,734	16.96	574
1964	681,513.42	463,293	628,895	52,618	17.61	2,988
1965	719,169.64	480,261	651,929	67,241	18.27	3,680
1966	508,617.70	333,450	452,641	55,977	18.94	2,955
1967	8,221,745.70	5,287,405	7,177,369	1,044,377	19.63	53,203
1968	5,439,318.70	3,428,947	4,654,612	784,707	20.33	38,598
1969	3,295,821.47	2,035,170	2,762,634	533,187	21.04	25,342
1970	3,795,837.17	2,293,445	3,113,229	682,608	21.77	31,355
1971	5,332,490.65	3,150,969	4,277,272	1,055,219	22.50	46,899
1972	5,652,877.91	3,263,406	4,429,899	1,222,979	23.25	52,601
1973	9,267,667.08	5,222,330	7,089,033	2,178,634	24.01	90,739
1974	3,112,165.28	1,710,446	2,321,839	790,326	24.77	31,907
1975	5,705,942.15	3,055,532	4,147,721	1,558,221	25.55	60,987
1976	8,045,006.05	4,192,253	5,690,759	2,354,247	26.34	89,379
1977	3,546,738.75	1,796,423	2,438,548	1,108,191	27.14	40,832
1978	3,065,221.31	1,508,089	2,047,150	1,018,071	27.94	36,438
1979	4,757,425.47	2,269,768	3,081,088	1,676,337	28.76	58,287
1980	8,554,142.27	3,952,014	5,364,647	3,189,495	29.59	107,790
1981	16,945,175.50	7,572,799	10,279,669	6,665,507	30.42	219,116
1982	2,380,598.59	1,027,466	1,394,730	985,869	31.26	31,538
1983	943,015.16	392,294	532,518	410,497	32.12	12,780
1984	21,547.20	8,630	11,715	9,832	32.97	298
1985	760,638.42	292,618	397,213	363,425	33.84	10,740
1986	2,776,811.44	1,023,810	1,389,767	1,387,044	34.72	39,949
1987	1,800,213.50	634,935	861,890	938,324	35.60	26,357
1988	1,869,744.02	629,169	854,063	1,015,681	36.49	27,835
1989	2,372,698.91	759,738	1,031,304	1,341,395	37.39	35,876
1990	5,535,197.79	1,680,486	2,281,170	3,254,028	38.30	84,962
1991	3,739,462.55	1,073,600	1,457,355	2,282,108	39.21	58,202
1992	8,150,894.46	2,204,002	2,991,815	5,159,079	40.13	128,559
1993	4,868,534.47	1,234,173	1,675,324	3,193,210	41.06	77,769
1994	4,718,991.65	1,116,042	1,514,967	3,204,025	41.99	76,304
1995	7,625,347.03	1,673,764	2,272,045	5,353,302	42.93	124,698

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1996	11,896,121.31	2,407,775	3,268,425	8,627,696	43.87	196,665
1997	4,131,983.96	765,657	1,039,338	3,092,646	44.81	69,017
1998	1,323,392.01	222,065	301,441	1,021,951	45.77	22,328
1999	216,965.39	32,653	44,325	172,640	46.72	3,695
2000	315,699.17	41,956	56,953	258,746	47.69	5,426
2001	2,811,525.54	324,731	440,805	2,370,721	48.65	48,730
2002	1,603,663.30	156,838	212,899	1,390,764	49.62	28,028
2003	555,774.14	44,573	60,506	495,268	50.59	9,790
2004	4,377,458.88	273,153	370,791	4,006,668	51.57	77,694
2005	374,948.11	16,760	22,751	352,197	52.54	6,703
2006	2,676,833.56	72,007	97,745	2,579,089	53.52	48,189
2007	3,044,000.00	27,092	36,776	3,007,224	54.51	55,168
	187,573,743.70	78,390,102	105,236,566	82,337,177		2,302,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.8	1.23

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

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1969	114,787.97	81,591	70,869	43,919	14.46	3,037
1970	50,083.20	34,858	30,277	19,806	15.20	1,303
1971	360,114.77	245,238	213,011	147,104	15.95	9,223
1973	459,965.48	299,070	259,768	200,197	17.49	11,446
1979	216,509.06	119,167	103,507	113,002	22.48	5,027
1985	1,589,608.14	702,289	609,999	979,609	27.91	35,099
1987	298.01	120	104	194	29.79	7
1991	488,182.62	159,733	138,742	349,441	33.64	10,388
1992	274,542.54	84,449	73,351	201,192	34.62	5,811
1994	299,107.57	80,280	69,730	229,378	36.58	6,271
1996	264,943.41	60,672	52,700	212,243	38.55	5,506
2001	10,188.46	1,322	1,148	9,040	43.51	208
2002	57,527.62	6,317	5,487	52,041	44.51	1,169
2004	27,750.82	1,943	1,687	26,064	46.50	561
2006	105.71	3	3	103	48.50	2
	4,213,715.38	1,877,052	1,630,383	2,583,333		95,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.2	2.26

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

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	40,218	40,218			
1969	164,332.00	138,137	157,752	6,580	5.58	1,179
1970	71,994.18	59,712	68,191	3,803	5.97	637
1971	616,966.23	504,308	575,918	41,048	6.39	6,424
1972	38,086.00	30,655	35,008	3,078	6.83	451
1973	628,462.00	497,365	567,989	60,473	7.30	8,284
1979	988,723.00	687,261	784,850	203,873	10.67	19,107
1985	1,803,779.01	1,037,894	1,185,272	618,507	14.86	41,622
1987	617.00	328	375	242	16.40	15
1990	91,655.00	42,345	48,358	43,297	18.83	2,299
1991	1,865,670.00	817,723	933,837	931,833	19.66	47,397
1992	1,050,159.26	434,766	496,502	553,657	20.51	26,994
1993	212,876.15	82,830	94,592	118,284	21.38	5,532
1994	1,808,678.00	658,901	752,463	1,056,215	22.25	47,470
1996	3,264,012.00	1,021,962	1,167,078	2,096,934	24.04	87,227
2001	4,058.56	732	836	3,223	28.69	112
2002	140,223.47	21,440	24,484	115,739	29.65	3,904
2007	2,901,000.00	40,614	46,381	2,854,619	34.51	82,719
	15,691,510.14	6,117,191	6,980,104	8,711,405		381,373
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.8	2.43

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1925	31.69	29	30	2	5.79	
1926	2,376.46	2,170	2,212	164	6.07	27
1943	7,925.02	6,436	6,561	1,364	13.15	104
1944	2,050.06	1,647	1,679	371	13.76	27
1949	273.33	207	211	62	17.01	4
1956	40,565.04	27,799	28,338	12,227	22.03	555
1961	17,307.06	10,898	11,109	6,198	25.92	239
1964	7,032.68	4,180	4,261	2,772	28.39	98
1965	15,298.32	8,910	9,083	6,215	29.23	213
1967	124,866.76	69,663	71,014	53,853	30.95	1,740
1968	45,339.97	24,728	25,207	20,133	31.82	633
1969	62,444.09	33,276	33,921	28,523	32.70	872
1970	205,456.82	106,858	108,930	96,527	33.59	2,874
1971	290,132.20	147,213	150,068	140,064	34.48	4,062
1972	129,975.76	64,260	65,506	64,470	35.39	1,822
1973	437,296.06	210,514	214,596	222,700	36.30	6,135
1975	28,921.39	13,162	13,417	15,504	38.14	407
1976	95,763.76	42,318	43,139	52,625	39.07	1,347
1978	221,592.89	91,961	93,744	127,849	40.95	3,122
1979	80,884.16	32,467	33,097	47,787	41.90	1,141
1980	1,343,740.07	520,968	531,070	812,670	42.86	18,961
1981	2,150,286.42	804,422	820,020	1,330,266	43.81	30,364
1982	23,645.37	8,519	8,684	14,961	44.78	334
1983	8,894.52	3,083	3,143	5,752	45.74	126
1985	6,005.50	1,915	1,952	4,054	47.68	85
1989	87,647.15	23,042	23,489	64,158	51.60	1,243
1992	153,081.22	33,770	34,425	118,656	54.56	2,175
1993	1,789.33	369	376	1,413	55.55	25
1994	381.66	73	74	308	56.54	5
1995	4,803.65	855	872	3,932	57.54	68
2001	23,018.77	2,134	2,175	20,844	63.51	328
2004	2,156.46	108	110	2,046	66.50	31
2006	16,916.06	362	369	16,547	68.50	242
2007	275,000.00	1,953	1,991	273,009	69.50	3,928
	5,912,899.70	2,300,269	2,344,873	3,568,026		83,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.8 1.41

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1944	31,695.46	26,117	31,695			
1945	35,958.51	29,378	35,959			
1946	53,919.42	43,659	53,919			
1947	103,631.83	83,133	103,632			
1948	248,249.18	197,184	248,249			
1949	85,790.42	67,448	85,790			
1950	170,542.56	132,648	170,543			
1951	289,247.21	222,489	289,247			
1952	200,695.85	152,589	200,053	643	14.38	45
1953	221,833.73	166,641	218,476	3,358	14.93	225
1954	103,381.30	76,688	100,543	2,838	15.49	183
1955	212,384.56	155,508	203,880	8,505	16.07	529
1956	191,926.11	138,628	181,750	10,176	16.66	611
1957	225,815.60	160,826	210,853	14,963	17.27	866
1958	131,082.97	91,994	120,610	10,473	17.89	585
1959	394,222.81	272,487	357,247	36,976	18.53	1,995
1960	539,815.46	367,236	481,469	58,346	19.18	3,042
1961	311,833.93	208,710	273,631	38,203	19.84	1,926
1962	318,867.83	209,879	275,164	43,704	20.51	2,131
1963	438,561.59	283,662	371,898	66,664	21.19	3,146
1964	600,361.70	381,350	499,973	100,389	21.89	4,586
1965	674,574.71	420,462	551,251	123,324	22.60	5,457
1966	267,921.22	163,780	214,726	53,195	23.32	2,281
1967	633,316.20	379,483	497,525	135,791	24.05	5,646
1968	265,243.68	155,645	204,060	61,184	24.79	2,468
1969	563,947.78	323,988	424,768	139,180	25.53	5,452
1970	469,106.55	263,544	345,522	123,585	26.29	4,701
1971	699,190.47	383,856	503,259	195,931	27.06	7,241
1972	628,173.73	336,701	441,435	186,739	27.84	6,708
1973	1,543,232.77	806,802	1,057,766	485,467	28.63	16,957
1974	787,546.29	401,412	526,276	261,270	29.42	8,881
1975	536,934.18	266,427	349,302	187,632	30.23	6,207
1976	1,209,074.35	583,620	765,161	443,913	31.04	14,301
1977	886,509.21	415,773	545,104	341,405	31.86	10,716
1978	2,129,176.03	969,201	1,270,681	858,495	32.69	26,262
1979	186,725.95	82,383	108,009	78,717	33.53	2,348
1980	1,252,260.40	534,715	701,044	551,216	34.38	16,033

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1981	2,186,457.39	902,570	1,183,324	1,003,133	35.23	28,474
1982	1,304,259.64	519,747	681,420	622,840	36.09	17,258
1983	1,136,603.11	436,456	572,220	564,383	36.96	15,270
1984	1,206,332.38	445,499	584,076	622,256	37.84	16,444
1985	2,320,651.86	823,135	1,079,180	1,241,472	38.72	32,063
1986	942,956.62	320,417	420,086	522,871	39.61	13,200
1987	1,341,091.84	435,587	571,081	770,011	40.51	19,008
1988	993,497.19	307,785	403,525	589,972	41.41	14,247
1989	1,203,152.94	354,569	464,862	738,291	42.32	17,445
1990	1,559,279.90	435,507	570,976	988,304	43.24	22,856
1991	2,535,308.62	669,321	877,521	1,657,788	44.16	37,540
1992	2,953,127.33	734,443	962,900	1,990,227	45.08	44,149
1993	2,557,406.37	595,876	781,230	1,776,176	46.02	38,596
1994	2,283,851.88	496,281	650,654	1,633,198	46.96	34,778
1995	4,984,198.07	1,005,313	1,318,027	3,666,171	47.90	76,538
1996	1,677,319.26	311,646	408,587	1,268,732	48.85	25,972
1997	1,946,899.59	330,973	433,925	1,512,975	49.80	30,381
1998	1,059,691.55	163,404	214,233	845,459	50.75	16,659
1999	324,895.04	44,900	58,867	266,028	51.71	5,145
2000	255,632.63	31,187	40,888	214,745	52.68	4,076
2001	46,996.84	4,972	6,519	40,478	53.65	754
2002	28,591.11	2,565	3,363	25,228	54.62	462
2003	1,190,173.32	87,478	114,689	1,075,484	55.59	19,347
2004	1,176,815.09	67,432	88,407	1,088,408	56.56	19,243
2005	1,317,799.88	54,030	70,836	1,246,964	57.54	21,671
2006	1,372,450.97	33,900	44,445	1,328,006	58.52	22,693
2007	3,082,000.00	25,272	33,133	3,048,867	59.51	51,233
	60,630,191.97	19,596,311	25,659,444	34,970,749		807,031

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.3 1.33

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1903	690.19	669	690			
1904	15.18	15	15			
1905	21.98	21	22			
1906	2,526.23	2,416	2,526			
1907	4,540.44	4,322	4,540			
1908	77.11	73	77			
1909	4,970.18	4,686	4,970			
1911	1,189.88	1,112	1,190			
1914	13,268.10	12,249	13,268			
1918	212.86	193	213			
1919	4,622.71	4,184	4,623			
1920	2,734.08	2,464	2,734			
1921	1,268.93	1,139	1,269			
1922	37,363.46	33,392	37,363			
1923	6,030.10	5,366	6,030			
1924	84,651.44	75,001	84,651			
1925	11,976.23	10,565	11,976			
1926	5,570.84	4,892	5,571			
1927	94,546.67	82,653	94,547			
1928	42,036.45	36,572	42,036			
1929	40,392.82	34,972	40,393			
1930	58,040.17	50,013	58,040			
1931	17,407.56	14,924	17,408			
1932	4,921.04	4,197	4,921			
1933	7,811.01	6,625	7,811			
1934	1,270.62	1,072	1,271			
1935	150,648.00	126,348	150,648			
1936	768.22	640	768			
1937	19,120.77	15,842	19,121			
1938	38,264.31	31,492	38,264			
1939	1,802.87	1,474	1,803			
1940	22,674.56	18,405	22,675			
1941	28,753.03	23,166	28,753			
1942	5,188.23	4,148	5,188			
1943	5,815.60	4,612	5,816			
1944	1,311.06	1,031	1,311			
1945	261.17	204	261			

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1946	13,542.36	10,459	13,542			
1947	66,527.97	50,881	66,528			
1948	25,385.08	19,222	25,385			
1949	153,812.74	115,252	153,813			
1950	118,025.32	87,480	118,025			
1951	55,830.13	40,912	55,436	394	16.03	25
1952	29,593.34	21,431	29,039	554	16.55	33
1953	97,908.36	70,034	94,897	3,011	17.08	176
1954	112,010.77	79,113	107,199	4,812	17.62	273
1955	86,018.53	59,955	81,240	4,779	18.18	263
1956	118,894.34	81,740	110,758	8,136	18.75	434
1957	36,156.09	24,503	33,202	2,954	19.34	153
1958	55,008.58	36,735	49,776	5,233	19.93	263
1959	139,952.33	92,047	124,724	15,228	20.54	741
1960	10,577.01	6,846	9,276	1,301	21.16	61
1961	1,479.05	942	1,276	203	21.79	9
1962	21,093.39	13,204	17,892	3,201	22.44	143
1963	105,048.36	64,626	87,569	17,479	23.09	757
1964	32,106.87	19,393	26,278	5,829	23.76	245
1965	110,490.77	65,499	88,752	21,739	24.43	890
1966	141,965.06	82,553	111,860	30,105	25.11	1,199
1967	455,172.95	259,358	351,432	103,741	25.81	4,019
1968	346,515.75	193,425	262,093	84,423	26.51	3,185
1969	345,713.67	188,829	255,865	89,849	27.23	3,300
1970	367,972.08	196,571	266,355	101,617	27.95	3,636
1971	549,528.94	286,854	388,690	160,839	28.68	5,608
1972	441,271.29	224,916	304,763	136,508	29.42	4,640
1973	1,013,962.55	504,142	683,117	330,846	30.17	10,966
1974	634,998.87	307,784	417,050	217,949	30.92	7,049
1975	1,231,885.39	581,204	787,536	444,349	31.69	14,022
1976	520,809.63	239,052	323,917	196,893	32.46	6,066
1977	441,402.88	196,866	266,755	174,648	33.24	5,254
1978	499,349.23	216,118	292,842	206,507	34.03	6,068
1979	1,159,383.31	486,593	659,338	500,045	34.82	14,361
1980	696,167.10	282,783	383,173	312,994	35.63	8,785
1981	453,333.80	178,024	241,224	212,110	36.44	5,821
1982	387,362.33	146,888	199,034	188,328	37.25	5,056

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1983	353,896.59	129,278	175,173	178,724	38.08	4,693
1984	599,732.97	210,806	285,644	314,089	38.91	8,072
1985	502,862.08	169,817	230,103	272,759	39.74	6,864
1986	502,208.98	162,465	220,141	282,068	40.59	6,949
1987	499,298.58	154,433	209,258	290,041	41.44	6,999
1988	190,416.58	56,173	76,115	114,302	42.30	2,702
1989	273,300.58	76,715	103,949	169,352	43.16	3,924
1990	916,944.58	244,091	330,745	586,200	44.03	13,314
1991	401,201.19	100,982	136,832	264,369	44.90	5,888
1992	1,402,430.24	332,376	450,372	952,058	45.78	20,796
1993	2,038,426.40	452,938	613,735	1,424,691	46.67	30,527
1994	1,209,091.80	250,645	339,626	869,466	47.56	18,281
1995	714,581.18	137,557	186,391	528,190	48.45	10,902
1996	484,680.65	86,031	116,573	368,108	49.35	7,459
1997	623,239.12	101,152	137,062	486,177	50.26	9,673
1998	104,140.97	15,330	20,772	83,369	51.17	1,629
1999	229,526.22	30,297	41,053	188,473	52.08	3,619
2000	758,094.75	88,470	119,878	638,217	53.00	12,042
2001	154,507.41	15,652	21,209	133,298	53.92	2,472
2002	104,357.74	8,954	12,133	92,225	54.85	1,681
2003	193,943.22	13,673	18,527	175,416	55.77	3,145
2004	863,775.60	47,335	64,139	799,637	56.71	14,100
2005	289,964.31	11,396	15,441	274,523	57.64	4,763
2006	270,910.69	6,421	8,701	262,210	58.58	4,476
2007	536,000.00	4,181	5,665	530,335	59.53	8,909
	26,016,552.75	9,060,551	12,151,651	13,864,901		327,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.4 1.26

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. 0						
1913	1,689.36	1,689	1,689			
1914	7,291.00	7,291	7,291			
1915	201.59	202	202			
1916	115.67	116	116			
1917	276.72	277	277			
1918	234.00	234	234			
1919	10,687.16	10,647	10,687			
1920	2,150.39	2,131	2,150			
1921	10,076.86	9,934	10,077			
1922	88,545.52	86,810	88,546			
1923	51,079.20	49,802	51,079			
1924	79,688.97	77,250	79,689			
1925	46,893.35	45,205	46,893			
1926	83,986.89	80,468	83,987			
1927	173,673.57	165,424	173,674			
1928	106,435.91	100,763	106,436			
1929	118,748.26	111,695	118,748			
1930	145,179.72	135,714	145,180			
1931	33,222.72	30,854	33,223			
1932	7,546.03	6,963	7,546			
1933	91,296.26	83,691	91,296			
1934	3,888.69	3,541	3,889			
1935	741,276.36	670,559	741,276			
1936	49,418.67	44,403	49,419			
1937	81,837.51	73,040	81,838			
1938	188,961.37	167,514	188,961			
1939	15,052.55	13,249	15,053			
1940	15,646.72	13,678	15,647			
1941	171,715.58	149,032	171,716			
1942	42,651.71	36,744	42,641	11	6.65	2
1943	7,158.71	6,122	7,104	55	6.95	8
1944	7,451.46	6,323	7,338	113	7.27	16
1945	10,475.96	8,820	10,235	241	7.59	32
1946	260,442.14	217,521	252,429	8,013	7.91	1,013
1947	266,160.73	220,408	255,779	10,382	8.25	1,258
1948	268,393.38	220,351	255,713	12,680	8.59	1,476
1949	736,617.35	599,386	695,575	41,042	8.94	4,591

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. 0						
1950	783,878.98	631,963	733,380	50,499	9.30	5,430
1951	791,095.03	631,689	733,062	58,033	9.67	6,001
1952	158,972.39	125,684	145,854	13,118	10.05	1,305
1953	655,090.56	512,608	594,871	60,220	10.44	5,768
1954	636,984.02	493,026	572,147	64,837	10.85	5,976
1955	489,346.33	374,546	434,653	54,693	11.26	4,857
1956	308,733.83	233,557	271,038	37,696	11.69	3,225
1957	441,482.56	329,920	382,866	58,617	12.13	4,832
1958	289,035.99	213,280	247,507	41,529	12.58	3,301
1959	537,338.68	391,344	454,147	83,192	13.04	6,380
1960	438,035.25	314,641	365,135	72,900	13.52	5,392
1961	230,907.88	163,506	189,745	41,163	14.01	2,938
1962	343,863.08	239,913	278,414	65,449	14.51	4,511
1963	468,680.40	322,030	373,709	94,971	15.02	6,323
1964	511,103.90	345,608	401,071	110,033	15.54	7,081
1965	981,353.16	652,600	757,329	224,024	16.08	13,932
1966	990,495.93	647,289	751,166	239,330	16.63	14,391
1967	3,657,504.53	2,347,752	2,724,519	932,986	17.19	54,275
1968	3,477,128.98	2,189,896	2,541,330	935,799	17.77	52,662
1969	3,311,618.38	2,045,587	2,373,863	937,755	18.35	51,104
1970	2,124,200.44	1,285,566	1,491,873	632,327	18.95	33,368
1971	4,022,744.36	2,383,476	2,765,976	1,256,768	19.56	64,252
1972	4,945,923.72	2,866,657	3,326,698	1,619,226	20.18	80,239
1973	6,115,980.02	3,464,703	4,020,718	2,095,262	20.81	100,685
1974	5,075,103.28	2,807,040	3,257,513	1,817,590	21.45	84,736
1975	6,702,045.50	3,615,083	4,195,231	2,506,815	22.11	113,379
1976	2,434,680.39	1,279,668	1,485,029	949,651	22.77	41,706
1977	6,969,451.84	3,566,269	4,138,583	2,830,869	23.44	120,771
1978	3,260,565.71	1,621,479	1,881,694	1,378,872	24.13	57,143
1979	6,305,201.71	3,044,782	3,533,408	2,771,794	24.82	111,676
1980	6,184,202.34	2,896,062	3,360,822	2,823,380	25.52	110,634
1981	3,644,272.06	1,652,677	1,917,898	1,726,374	26.23	65,817
1982	2,103,762.68	922,079	1,070,054	1,033,709	26.96	38,342
1983	1,499,783.17	634,558	736,392	763,391	27.69	27,569
1984	3,889,033.61	1,585,559	1,840,009	2,049,025	28.43	72,073
1985	2,859,418.47	1,121,178	1,301,104	1,558,314	29.18	53,403
1986	2,884,936.65	1,086,179	1,260,489	1,624,448	29.93	54,275

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. 0						
1987	4,610,561.61	1,661,646	1,928,307	2,682,255	30.70	87,370
1988	3,603,442.84	1,241,026	1,440,186	2,163,257	31.47	68,740
1989	5,781,231.18	1,895,666	2,199,882	3,581,349	32.26	111,015
1990	8,486,261.78	2,643,471	3,067,695	5,418,567	33.05	163,951
1991	6,935,707.67	2,044,647	2,372,772	4,562,936	33.85	134,799
1992	15,972,614.02	4,441,984	5,154,833	10,817,781	34.65	312,201
1993	10,652,145.61	2,782,340	3,228,849	7,423,297	35.46	209,343
1994	7,564,285.92	1,847,199	2,143,637	5,420,649	36.28	149,411
1995	10,408,204.45	2,361,622	2,740,615	7,667,589	37.11	206,618
1996	7,357,005.72	1,540,557	1,787,785	5,569,221	37.95	146,752
1997	6,699,369.29	1,285,609	1,491,923	5,207,446	38.79	134,247
1998	6,115,740.50	1,065,362	1,236,331	4,879,410	39.64	123,093
1999	6,590,858.80	1,031,469	1,196,999	5,393,860	40.49	133,215
2000	7,961,337.90	1,102,645	1,279,598	6,681,740	41.35	161,590
2001	5,991,091.98	721,327	837,086	5,154,006	42.22	122,075
2002	5,978,245.79	611,575	709,720	5,268,526	43.09	122,268
2003	2,679,025.24	225,038	261,152	2,417,873	43.97	54,989
2004	7,148,790.54	467,531	542,560	6,606,231	44.86	147,263
2005	7,216,178.13	338,439	392,752	6,823,426	45.75	149,146
2006	6,772,550.15	190,309	220,850	6,551,700	46.65	140,444
2007	9,520,000.00	89,488	103,849	9,416,151	47.55	198,026
	248,494,772.97	82,086,255	95,100,311	153,394,466		4,574,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.5 1.84

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1987	39,441.77	12,811	5,963	33,479	40.51	826
1988	101,766.77	31,527	14,674	87,093	41.41	2,103
1989	183,930.23	54,204	25,229	158,701	42.32	3,750
1990	768,967.69	214,773	99,965	669,003	43.24	15,472
1991	428,424.37	113,104	52,643	375,781	44.16	8,510
1992	751,460.14	186,888	86,986	664,474	45.08	14,740
1993	1,059,902.15	246,957	114,945	944,957	46.02	20,534
1994	1,408,153.46	305,992	142,422	1,265,731	46.96	26,953
1995	905,031.01	182,545	84,964	820,067	47.90	17,120
1996	1,345,785.94	250,047	116,383	1,229,403	48.85	25,167
1997	1,888,667.74	321,074	149,442	1,739,226	49.80	34,924
1998	2,595,042.17	400,156	186,250	2,408,792	50.75	47,464
1999	1,855,825.91	256,475	119,374	1,736,452	51.71	33,581
2000	480,175.06	58,581	27,266	452,909	52.68	8,597
2001	1,217,628.62	128,825	59,961	1,157,668	53.65	21,578
2002	289,683.22	25,985	12,094	277,589	54.62	5,082
2004	22,069.48	1,265	589	21,480	56.56	380
2007	170,000.00	1,394	649	169,351	59.51	2,846
	15,511,955.73	2,792,603	1,299,799	14,212,156		289,627

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 49.1 1.87

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1908	0.12					
1909	36.24	36	36			
1913	323.45	323	323			
1914	40.62	41	41			
1915	389.11	389	389			
1916	3,034.26	3,034	3,034			
1917	5,270.32	5,270	5,270			
1918	5,371.29	5,371	5,371			
1919	379.34	379	379			
1920	1,325.01	1,325	1,325			
1921	607.45	607	607			
1922	6,904.66	6,905	6,905			
1923	21,659.92	21,660	21,660			
1924	29,261.49	29,261	29,261			
1925	13,814.52	13,815	13,815			
1926	27,157.33	27,157	27,157			
1927	57,929.26	57,929	57,929			
1928	61,198.91	60,813	61,199			
1929	42,572.35	41,785	42,572			
1930	71,554.02	69,350	71,554			
1931	28,438.92	27,230	28,439			
1932	11,251.11	10,638	11,251			
1933	13,670.21	12,768	13,670			
1934	14,248.98	13,145	14,249			
1935	16,091.97	14,663	16,092			
1936	2,431,415.37	2,188,760	2,431,415			
1937	295,757.71	263,076	295,758			
1938	148,391.86	130,436	148,392			
1939	179,782.19	156,141	179,782			
1940	207,277.22	177,885	207,277			
1941	297,078.23	251,982	297,078			
1942	154,572.20	129,562	154,484	88	6.47	14
1943	254,078.89	210,428	250,905	3,174	6.87	462
1944	935,998.84	765,834	913,146	22,853	7.27	3,143
1945	560,229.05	452,777	539,871	20,358	7.67	2,654
1946	984,198.17	785,882	937,050	47,148	8.06	5,850
1947	1,140,833.50	899,547	1,072,579	68,255	8.46	8,068

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1948	541,510.17	421,674	502,785	38,725	8.85	4,376
1949	418,756.94	321,898	383,817	34,940	9.25	3,777
1950	460,384.13	349,293	416,481	43,903	9.65	4,550
1951	681,742.58	510,284	608,439	73,304	10.06	7,287
1952	920,624.42	679,881	810,659	109,965	10.46	10,513
1953	813,593.51	592,459	706,421	107,173	10.87	9,860
1954	809,811.51	581,445	693,289	116,523	11.28	10,330
1955	1,420,191.17	1,005,069	1,198,399	221,792	11.69	18,973
1956	1,406,987.83	980,952	1,169,643	237,345	12.11	19,599
1957	1,332,694.20	915,161	1,091,196	241,498	12.53	19,274
1958	1,183,206.20	799,847	953,701	229,505	12.96	17,709
1959	1,728,196.38	1,149,596	1,370,726	357,470	13.39	26,697
1960	1,641,179.71	1,073,660	1,280,183	360,997	13.83	26,102
1961	1,864,026.33	1,198,942	1,429,564	434,462	14.27	30,446
1962	1,834,523.92	1,159,419	1,382,438	452,086	14.72	30,712
1963	2,663,291.96	1,653,105	1,971,087	692,205	15.17	45,630
1964	2,762,554.37	1,682,948	2,006,671	755,883	15.63	48,361
1965	3,252,918.43	1,944,269	2,318,258	934,660	16.09	58,089
1966	3,465,238.78	2,030,630	2,421,231	1,044,008	16.56	63,044
1967	4,248,566.28	2,439,527	2,908,781	1,339,785	17.03	78,672
1968	4,374,061.60	2,459,097	2,932,115	1,441,947	17.51	82,350
1969	6,080,592.25	3,344,326	3,987,622	2,092,970	18.00	116,276
1970	5,524,697.50	2,970,630	3,542,044	1,982,654	18.49	107,228
1971	6,128,678.62	3,220,621	3,840,122	2,288,557	18.98	120,577
1972	8,379,366.28	4,296,101	5,122,475	3,256,891	19.49	167,106
1973	13,700,497.71	6,850,249	8,167,925	5,532,573	20.00	276,629
1974	10,729,873.10	5,227,594	6,233,145	4,496,728	20.51	219,246
1975	11,518,900.78	5,462,263	6,512,954	5,005,947	21.03	238,038
1976	12,902,161.19	5,947,896	7,092,000	5,810,161	21.56	269,488
1977	12,644,166.99	5,660,794	6,749,673	5,894,494	22.09	266,840
1978	13,563,056.62	5,893,148	7,026,721	6,536,336	22.62	288,963
1979	13,337,561.16	5,611,112	6,690,435	6,647,126	23.17	286,885
1980	13,166,560.41	5,361,423	6,392,717	6,773,843	23.71	285,696
1981	11,498,490.24	4,524,656	5,394,994	6,103,496	24.26	251,587
1982	11,231,441.03	4,262,332	5,082,211	6,149,230	24.82	247,753
1983	11,054,026.94	4,040,247	4,817,407	6,236,620	25.38	245,730
1984	14,312,279.00	5,026,472	5,993,336	8,318,943	25.95	320,576

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1985	14,913,852.13	5,025,968	5,992,735	8,921,117	26.52	336,392
1986	17,191,711.93	5,547,765	6,614,902	10,576,810	27.09	390,432
1987	18,358,869.01	5,658,203	6,746,584	11,612,285	27.67	419,671
1988	17,093,820.69	5,020,455	5,986,162	11,107,659	28.25	393,191
1989	17,182,142.36	4,797,254	5,720,027	11,462,115	28.83	397,576
1990	18,551,853.46	4,906,965	5,850,842	12,701,011	29.42	431,713
1991	19,814,171.87	4,947,599	5,899,292	13,914,880	30.01	463,675
1992	18,959,386.18	4,455,456	5,312,483	13,646,903	30.60	445,977
1993	21,355,009.51	4,702,373	5,606,896	15,748,114	31.19	504,909
1994	20,631,143.79	4,233,511	5,047,846	15,583,298	31.79	490,195
1995	21,536,969.11	4,096,332	4,884,280	16,652,689	32.39	514,131
1996	16,733,541.13	2,931,716	3,495,645	13,237,896	32.99	401,270
1997	18,138,857.74	2,905,845	3,464,797	14,674,061	33.59	436,858
1998	16,794,657.51	2,438,584	2,907,656	13,887,002	34.19	406,171
1999	23,354,901.62	3,040,808	3,625,721	19,729,181	34.79	567,093
2000	24,826,515.35	2,855,049	3,404,230	21,422,285	35.40	605,149
2001	21,836,171.50	2,183,617	2,603,646	19,232,526	36.00	534,237
2002	30,561,063.93	2,588,522	3,086,436	27,474,628	36.61	750,468
2003	24,372,768.29	1,693,907	2,019,738	22,353,030	37.22	600,565
2004	24,055,000.22	1,298,970	1,548,832	22,506,168	37.84	594,772
2005	23,834,133.32	922,381	1,099,805	22,734,328	38.45	591,270
2006	32,621,825.38	756,826	902,405	31,719,420	39.07	811,861
2007	28,936,000.00	222,807	265,665	28,670,335	39.69	722,357
	713,272,920.36	185,716,137	221,148,555	492,124,362		16,155,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.5	2.26

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

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. 0						
1995	200,615.64	50,114	46,237	154,379	37.51	4,116
2000	501.02	75	69	432	42.50	10
2001	9,302.74	1,209	1,116	8,187	43.50	188
2002	0.53			1	44.50	
	210,419.93	51,398	47,422	162,999		4,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.8	2.05

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1908	924.21	917	924			
1928	24,434.78	22,216	24,435			
1936	246,799.76	215,160	246,800			
1937	85,937.78	74,482	85,938			
1938	19,607.11	16,886	19,607			
1939	6,210.07	5,313	6,210			
1940	16,995.48	14,441	16,995			
1941	63,735.15	53,773	63,735			
1942	65,002.88	54,427	65,003			
1944	58,535.79	48,233	58,536			
1945	68,517.69	55,979	68,518			
1946	271,295.32	219,668	271,295			
1947	502,100.69	402,785	502,101			
1948	306,702.30	243,614	306,702			
1949	222,278.49	174,755	222,278			
1951	448,944.62	345,328	448,945			
1952	255,986.76	194,627	255,987			
1953	500,749.93	376,163	500,750			
1955	431,461.40	315,916	431,461			
1957	413,459.33	294,466	404,157	9,302	17.27	539
1958	523,161.48	367,155	503,923	19,238	17.89	1,075
1961	237,347.12	158,856	218,031	19,316	19.84	974
1962	182,994.60	120,447	165,314	17,681	20.51	862
1963	50,463.12	32,640	44,799	5,664	21.19	267
1964	78,085.34	49,600	68,076	10,009	21.89	457
1965	108,437.57	67,589	92,766	15,672	22.60	693
1966	83,274.46	50,906	69,869	13,405	23.32	575
1967	201,919.85	120,990	166,060	35,860	24.05	1,491
1968	58,383.11	34,259	47,021	11,362	24.79	458
1969	225,796.38	129,720	178,042	47,754	25.53	1,871
1970	133,002.49	74,721	102,555	30,447	26.29	1,158
1971	277,134.56	152,147	208,823	68,312	27.06	2,524
1972	358,159.31	191,973	263,485	94,674	27.84	3,401
1973	305,086.16	159,499	218,914	86,172	28.63	3,010
1974	242,089.77	123,393	169,358	72,732	29.42	2,472
1975	415,035.07	205,940	282,654	132,381	30.23	4,379
1976	271,741.04	131,169	180,031	91,710	31.04	2,955

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1977	552,291.91	259,025	355,514	196,778	31.86	6,176
1978	218,558.92	99,488	136,548	82,011	32.69	2,509
1979	727,848.79	321,127	440,749	287,100	33.53	8,562
1980	997,821.12	426,070	584,785	413,036	34.38	12,014
1981	877,794.78	362,354	497,334	380,461	35.23	10,799
1982	764,121.19	304,502	417,931	346,190	36.09	9,592
1983	734,575.09	282,077	387,153	347,422	36.96	9,400
1984	1,266,084.97	467,565	641,737	624,348	37.84	16,500
1985	1,197,512.69	424,758	582,984	614,529	38.72	15,871
1986	1,231,886.23	418,595	574,525	657,361	39.61	16,596
1987	1,163,475.32	377,897	518,667	644,808	40.51	15,917
1988	1,251,763.66	387,796	532,253	719,511	41.41	17,375
1989	1,203,723.23	354,737	486,879	716,844	42.32	16,939
1990	1,277,218.99	356,727	489,611	787,608	43.24	18,215
1991	1,389,875.28	366,927	503,610	886,265	44.16	20,069
1992	1,542,717.53	383,674	526,596	1,016,122	45.08	22,540
1993	1,394,847.72	325,000	446,065	948,783	46.02	20,617
1994	1,452,501.49	315,629	433,203	1,019,298	46.96	21,706
1995	1,521,831.87	306,953	421,295	1,100,537	47.90	22,976
1996	815,664.08	151,550	208,004	607,660	48.85	12,439
1997	1,062,005.04	180,541	247,794	814,211	49.80	16,350
1998	644,185.61	99,333	136,335	507,851	50.75	10,007
1999	10,729.29	1,483	2,035	8,694	51.71	168
2000	0.06					
2001	3,775.39	399	548	3,227	53.65	60
2002	294.65	26	36	259	54.62	5
2003	633,220.13	46,542	63,879	569,341	55.59	10,242
2004	1,002,089.03	57,420	78,809	923,280	56.56	16,324
2005	809,596.72	33,193	45,558	764,039	57.54	13,278
2006	996,065.75	24,603	33,768	962,298	58.52	16,444
2007	1,928,000.00	15,810	21,699	1,906,301	59.51	32,033
	36,433,867.50	12,451,954	16,796,002	19,637,864		440,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 44.5 1.21

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1908	10,931.44	10,931	10,931			
1909	14,648.55	14,649	14,649			
1910	8,343.41	8,343	8,343			
1912	107.65	108	108			
1913	538.12	538	538			
1914	62,307.62	62,308	62,308			
1915	50,606.76	50,607	50,607			
1916	23,343.11	23,343	23,343			
1917	31,392.60	31,393	31,393			
1918	11,236.76	11,237	11,237			
1919	34,172.87	34,173	34,173			
1920	13,061.89	12,964	13,062			
1921	7,613.07	7,503	7,613			
1922	22,608.37	22,111	22,608			
1923	175,004.00	169,789	175,004			
1924	53,017.18	51,040	53,017			
1925	27,707.06	26,460	27,707			
1926	192,345.61	182,247	192,346			
1927	69,001.80	64,875	69,002			
1928	30,968.35	28,900	30,968			
1929	52,309.78	48,460	52,310			
1930	58,458.16	53,770	58,458			
1931	31,045.30	28,344	31,045			
1932	19,003.42	17,219	19,003			
1933	7,656.67	6,886	7,657			
1934	11,230.62	10,023	11,231			
1935	50,702.80	44,897	50,703			
1936	1,326,463.77	1,165,166	1,326,464			
1937	220,444.78	192,096	220,445			
1938	133,429.56	115,296	133,430			
1939	133,388.20	114,260	133,388			
1940	210,366.15	178,622	210,366			
1941	146,905.78	123,607	146,906			
1942	131,701.63	109,786	131,702			
1943	47,361.70	39,107	47,362			
1944	381,773.58	312,176	381,774			
1945	346,573.31	280,551	346,573			

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1946	425,361.55	340,885	425,362			
1947	311,206.78	246,787	311,207			
1948	351,587.01	275,750	351,587			
1949	363,049.70	281,618	363,050			
1950	422,246.55	323,779	422,247			
1951	463,200.53	351,106	463,201			
1952	440,699.18	330,040	440,699			
1953	788,172.82	582,854	788,173			
1954	678,818.62	495,673	678,819			
1955	810,844.28	584,213	810,844			
1956	993,703.22	706,424	993,703			
1957	1,093,948.60	766,749	1,093,949			
1958	1,009,762.15	697,645	1,009,762			
1959	1,079,175.69	734,595	1,079,176			
1960	1,088,410.90	729,780	1,088,411			
1961	1,444,750.77	953,247	1,444,751			
1962	1,414,921.20	918,425	1,414,921			
1963	1,461,470.51	932,710	1,461,471			
1964	1,641,548.44	1,029,743	1,639,987	1,561	16.40	95
1965	1,765,990.13	1,087,673	1,732,248	33,742	16.90	1,997
1966	2,103,223.36	1,271,399	2,024,853	78,370	17.40	4,504
1967	3,466,340.30	2,055,540	3,273,690	192,650	17.91	10,757
1968	3,814,157.21	2,216,407	3,529,890	284,267	18.43	15,424
1969	4,769,103.46	2,715,051	4,324,039	445,064	18.95	23,486
1970	4,313,348.65	2,403,829	3,828,382	484,967	19.48	24,896
1971	4,694,945.97	2,558,746	4,075,105	619,841	20.02	30,961
1972	5,677,092.95	3,023,052	4,814,567	862,526	20.57	41,931
1973	7,163,850.03	3,723,769	5,930,542	1,233,308	21.13	58,368
1974	5,253,921.46	2,662,687	4,240,643	1,013,278	21.70	46,695
1975	6,186,259.23	3,055,393	4,866,074	1,320,185	22.27	59,281
1976	5,684,230.10	2,732,409	4,351,684	1,332,546	22.85	58,317
1977	6,072,710.18	2,837,777	4,519,495	1,553,215	23.44	66,263
1978	6,092,230.19	2,765,263	4,404,008	1,688,222	24.03	70,255
1979	8,063,492.05	3,547,937	5,650,509	2,412,983	24.64	97,930
1980	10,107,601.57	4,306,849	6,859,166	3,248,436	25.25	128,651
1981	6,478,610.17	2,671,131	4,254,091	2,224,519	25.86	86,022
1982	7,626,316.00	3,035,274	4,834,032	2,792,284	26.49	105,409

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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1983	7,058,617.89	2,707,686	4,312,310	2,746,308	27.12	101,265
1984	9,666,515.23	3,569,844	5,685,398	3,981,117	27.75	143,464
1985	9,645,119.72	3,422,088	5,450,079	4,195,041	28.39	147,765
1986	10,809,634.32	3,675,276	5,853,311	4,956,323	29.04	170,672
1987	12,795,345.07	4,158,487	6,622,882	6,172,463	29.70	207,827
1988	14,792,435.17	4,588,613	7,307,908	7,484,527	30.35	246,607
1989	21,954,957.00	6,476,712	10,314,929	11,640,028	31.02	375,243
1990	23,933,813.94	6,701,468	10,672,879	13,260,935	31.68	418,590
1991	22,567,711.64	5,969,160	9,506,592	13,061,120	32.36	403,619
1992	22,467,936.46	5,601,257	8,920,663	13,547,273	33.03	410,151
1993	22,690,674.72	5,307,349	8,452,580	14,238,095	33.71	422,370
1994	25,673,179.10	5,607,022	8,929,844	16,743,335	34.39	486,866
1995	24,354,280.87	4,936,613	7,862,139	16,492,142	35.08	470,129
1996	20,307,681.89	3,797,537	6,048,026	14,259,656	35.77	398,648
1997	22,848,068.05	3,916,159	6,236,946	16,611,122	36.46	455,599
1998	19,755,410.96	3,071,966	4,892,468	14,862,943	37.16	399,972
1999	19,112,294.21	2,666,165	4,246,183	14,866,111	37.86	392,660
2000	17,801,381.42	2,196,690	3,498,488	14,302,893	38.57	370,829
2001	14,727,116.94	1,583,165	2,521,377	12,205,740	39.27	310,816
2002	17,115,825.54	1,559,252	2,483,293	14,632,533	39.99	365,905
2003	14,780,279.84	1,105,565	1,760,743	13,019,537	40.71	319,812
2004	15,539,436.41	907,503	1,445,306	14,094,130	41.43	340,191
2005	19,155,656.37	800,706	1,275,219	17,880,437	42.16	424,109
2006	23,323,734.91	587,758	936,074	22,387,661	42.89	521,979
2007	35,642,000.00	299,393	476,818	35,165,182	43.63	805,986
	588,283,180.61	148,819,428	233,654,567	354,628,616		10,042,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.3	1.71

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1903	27,133.57	27,134	27,134			
1907	16,521.59	16,522	16,522			
1908	3,880.76	3,881	3,881			
1909	9,977.24	9,927	8,731	1,246	0.25	1,246
1911	1,140.72	1,126	990	151	0.65	151
1912	22,323.59	21,957	19,312	3,012	0.82	3,012
1913	2,292.28	2,246	1,975	317	1.01	314
1914	7,435.28	7,258	6,384	1,051	1.19	883
1915	17,794.27	17,303	15,219	2,575	1.38	1,866
1916	78,527.77	76,062	66,900	11,628	1.57	7,406
1917	7,111.25	6,861	6,035	1,076	1.76	611
1919	4,077.96	3,903	3,433	645	2.15	300
1920	1,164.73	1,110	976	189	2.34	81
1921	1,178.32	1,118	983	195	2.54	77
1922	40,298.86	38,082	33,495	6,804	2.75	2,474
1923	12,420.45	11,688	10,280	2,140	2.95	725
1924	21,000.68	19,673	17,303	3,698	3.16	1,170
1925	22,103.07	20,613	18,130	3,973	3.37	1,179
1926	56,771.37	52,695	46,348	10,423	3.59	2,903
1927	43,070.46	39,788	34,996	8,074	3.81	2,119
1928	50,635.86	46,555	40,947	9,689	4.03	2,404
1929	23,337.57	21,354	18,782	4,556	4.25	1,072
1930	23,841.01	21,705	19,091	4,750	4.48	1,060
1931	80,135.60	72,587	63,844	16,292	4.71	3,459
1932	244,665.54	220,493	193,935	50,731	4.94	10,269
1933	49,663.73	44,519	39,157	10,507	5.18	2,028
1934	21,115.14	18,826	16,558	4,557	5.42	841
1935	38,125.34	33,802	29,731	8,394	5.67	1,480
1936	10,887.51	9,598	8,442	2,446	5.92	413
1937	15,250.98	13,369	11,759	3,492	6.17	566
1938	12,408.23	10,813	9,511	2,897	6.43	451
1939	37,124.92	32,158	28,285	8,840	6.69	1,321
1940	59,426.05	51,154	44,993	14,433	6.96	2,074
1941	31,379.93	26,842	23,609	7,771	7.23	1,075
1942	13,243.33	11,254	9,898	3,345	7.51	445
1943	289.81	245	215	75	7.80	10
1944	934.44	783	689	245	8.09	30

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1945	8,513.02	7,086	6,232	2,281	8.38	272
1946	31,790.44	26,272	23,108	8,682	8.68	1,000
1947	24,351.97	19,973	17,567	6,785	8.99	755
1948	73,109.65	59,511	52,343	20,767	9.30	2,233
1949	225,736.50	182,260	160,307	65,430	9.63	6,794
1950	112,266.74	89,926	79,094	33,173	9.95	3,334
1951	97,910.84	77,761	68,395	29,516	10.29	2,868
1952	326,428.56	257,030	226,071	100,358	10.63	9,441
1953	199,671.39	155,824	137,055	62,616	10.98	5,703
1954	126,439.34	97,763	85,988	40,451	11.34	3,567
1955	87,710.05	67,168	59,078	28,632	11.71	2,445
1956	69,519.20	52,709	46,360	23,159	12.09	1,916
1957	103,901.11	77,967	68,576	35,325	12.48	2,831
1958	75,561.05	56,112	49,353	26,208	12.87	2,036
1959	116,054.72	85,231	74,965	41,090	13.28	3,094
1960	114,788.00	83,359	73,318	41,470	13.69	3,029
1961	111,476.05	79,995	70,360	41,116	14.12	2,912
1962	52,971.51	37,546	33,024	19,948	14.56	1,370
1963	91,459.73	64,004	56,295	35,165	15.01	2,343
1964	221,550.25	153,003	134,574	86,976	15.47	5,622
1965	135,776.41	92,464	81,327	54,449	15.95	3,414
1966	228,133.79	153,123	134,679	93,455	16.44	5,685
1967	801,752.24	530,119	466,267	335,485	16.94	19,804
1968	532,332.29	346,548	304,807	227,525	17.45	13,039
1969	741,534.33	474,879	417,680	323,854	17.98	18,012
1970	607,493.87	382,357	336,302	271,192	18.53	14,635
1971	1,046,441.62	646,910	568,990	477,452	19.09	25,011
1972	1,606,964.19	975,106	857,655	749,309	19.66	38,113
1973	3,087,333.80	1,836,346	1,615,159	1,472,175	20.26	72,664
1974	1,458,633.54	850,092	747,699	710,935	20.86	34,081
1975	2,221,110.81	1,266,477	1,113,931	1,107,180	21.49	51,521
1976	2,571,311.77	1,433,249	1,260,615	1,310,697	22.13	59,227
1977	1,235,349.92	672,277	591,302	644,048	22.79	28,260
1978	2,138,657.29	1,135,199	998,465	1,140,192	23.46	48,602
1979	1,584,262.96	818,747	720,129	864,134	24.16	35,767
1980	1,512,170.85	760,017	668,473	843,698	24.87	33,924
1981	1,290,204.49	629,620	553,783	736,421	25.60	28,766

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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1982	1,127,970.62	533,530	469,267	658,704	26.35	24,998
1983	811,947.37	371,547	326,794	485,153	27.12	17,889
1984	1,207,916.70	533,658	469,379	738,538	27.91	26,461
1985	1,882,869.40	801,726	705,159	1,177,710	28.71	41,021
1986	2,353,942.40	963,704	847,627	1,506,315	29.53	51,010
1987	3,492,640.73	1,371,211	1,206,050	2,286,591	30.37	75,291
1988	2,905,274.82	1,090,640	959,273	1,946,002	31.23	62,312
1989	3,837,242.34	1,373,733	1,208,268	2,628,974	32.10	81,900
1990	3,756,261.05	1,277,880	1,123,960	2,632,301	32.99	79,791
1991	5,742,561.85	1,850,253	1,627,391	4,115,171	33.89	121,427
1992	5,162,452.17	1,568,353	1,379,446	3,783,006	34.81	108,676
1993	5,657,404.55	1,613,492	1,419,148	4,238,257	35.74	118,586
1994	7,786,900.72	2,074,430	1,824,566	5,962,335	36.68	162,550
1995	5,920,262.48	1,464,673	1,288,254	4,632,008	37.63	123,093
1996	3,692,113.25	842,540	741,057	2,951,056	38.59	76,472
1997	4,296,762.20	897,164	789,101	3,507,661	39.56	88,667
1998	3,054,729.98	577,955	508,341	2,546,389	40.54	62,812
1999	3,360,878.61	569,333	500,757	2,860,122	41.53	68,869
2000	4,384,230.05	655,881	576,881	3,807,349	42.52	89,543
2001	4,822,300.81	625,935	550,541	4,271,760	43.51	98,179
2002	4,537,169.50	499,089	438,974	4,098,196	44.50	92,094
2003	4,160,390.27	374,435	329,335	3,831,055	45.50	84,199
2004	5,115,698.02	358,099	314,966	4,800,732	46.50	103,242
2005	5,697,832.27	284,892	250,577	5,447,255	47.50	114,679
2006	5,724,807.66	171,744	151,058	5,573,750	48.50	114,923
2007	14,375,000.00	143,750	126,435	14,248,565	49.50	287,850
	141,046,923.32	38,638,681	33,990,404	107,056,521		3,026,139
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.4	2.15

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S1.5						
NET SALVAGE PERCENT.. 0						
1910	101.47	101	101			
1912	35.80	36	36			
1916	236.47	236	236			
1917	32.14	32	32			
1922	24.56	25	25			
1923	40.49	40	40			
1924	196.61	196	197			
1925	9.94	10	10			
1926	57.81	57	58			
1927	45.55	45	46			
1928	1,098.66	1,068	1,099			
1929	56.12	54	56			
1930	350.69	336	351			
1931	86.19	82	86			
1932	478.49	453	478			
1933	312.28	294	312			
1934	37.06	35	37			
1935	3,971.79	3,691	3,972			
1936	1,065.61	984	1,066			
1937	772.85	709	773			
1938	6,206.16	5,655	6,206			
1939	4,841.39	4,382	4,841			
1940	11,969.26	10,760	11,969			
1941	5,353.26	4,781	5,353			
1942	3,416.20	3,030	3,416			
1943	2,961.73	2,608	2,962			
1944	568.18	497	568			
1945	1,626.91	1,413	1,627			
1946	1,208.09	1,041	1,208			
1947	1,886.06	1,614	1,886			
1948	5,761.24	4,891	5,761			
1949	60,828.42	51,242	60,828			
1950	49,282.72	41,186	49,283			
1951	76,429.76	63,345	76,430			
1952	71,943.37	59,130	71,943			
1953	52,036.93	42,410	52,037			
1954	56,892.08	45,946	56,892			

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S1.5						
NET SALVAGE PERCENT.. 0						
1955	134,500.75	107,668	134,501			
1956	51,101.22	40,518	51,101			
1957	80,704.20	63,369	80,704			
1958	44,377.43	34,499	44,377			
1959	414,045.67	318,608	414,046			
1960	85,510.39	65,108	85,510			
1961	60,027.24	45,195	59,578	449	10.38	43
1962	136,346.35	101,510	133,814	2,532	10.73	236
1963	158,122.03	116,330	153,350	4,772	11.10	430
1964	208,708.36	151,668	199,934	8,774	11.48	764
1965	228,166.53	163,687	215,778	12,389	11.87	1,044
1966	293,603.21	207,900	274,061	19,542	12.26	1,594
1967	345,813.89	241,482	318,330	27,484	12.67	2,169
1968	423,373.21	291,408	384,144	39,229	13.09	2,997
1969	468,616.49	317,769	418,895	49,721	13.52	3,678
1970	460,905.07	307,700	405,621	55,284	13.96	3,960
1971	1,177,773.58	773,444	1,019,582	158,192	14.42	10,970
1972	2,000,720.95	1,291,866	1,702,984	297,737	14.88	20,009
1973	3,382,843.50	2,145,738	2,828,589	554,255	15.36	36,084
1974	1,967,711.94	1,224,704	1,614,449	353,263	15.86	22,274
1975	2,750,447.25	1,678,323	2,212,426	538,021	16.37	32,866
1976	3,467,405.88	2,073,162	2,732,917	734,489	16.89	43,487
1977	2,819,310.19	1,649,296	2,174,161	645,149	17.43	37,014
1978	3,109,996.62	1,778,607	2,344,624	765,373	17.98	42,568
1979	2,707,192.72	1,511,426	1,992,416	714,777	18.55	38,532
1980	2,841,611.28	1,546,689	2,038,901	802,710	19.14	41,939
1981	3,125,822.22	1,656,686	2,183,903	941,919	19.74	47,716
1982	3,048,114.85	1,570,389	2,070,143	977,972	20.36	48,034
1983	2,542,703.63	1,271,352	1,675,942	866,762	21.00	41,274
1984	2,956,654.93	1,431,908	1,887,593	1,069,062	21.66	49,357
1985	4,515,852.26	2,114,774	2,787,771	1,728,081	22.33	77,388
1986	4,780,781.40	2,159,479	2,846,703	1,934,078	23.03	83,981
1987	7,257,829.75	3,155,704	4,159,962	3,097,868	23.74	130,491
1988	6,539,115.41	2,729,427	3,598,029	2,941,086	24.47	120,191
1989	7,725,919.94	3,086,505	4,068,742	3,657,178	25.22	145,011
1990	13,257,809.41	5,053,877	6,662,202	6,595,607	25.99	253,775
1991	15,517,104.36	5,623,399	7,412,966	8,104,138	26.78	302,619

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S1.5						
NET SALVAGE PERCENT.. 0						
1992	14,651,631.18	5,029,905	6,630,601	8,021,030	27.58	290,828
1993	14,689,267.43	4,753,447	6,266,165	8,423,102	28.41	296,484
1994	18,953,181.71	5,754,186	7,585,375	11,367,807	29.25	388,643
1995	15,204,498.26	4,304,393	5,674,205	9,530,293	30.11	316,516
1996	14,951,278.11	3,918,730	5,165,811	9,785,467	30.99	315,762
1997	13,965,002.18	3,365,566	4,436,610	9,528,392	31.88	298,883
1998	11,035,189.12	2,420,017	3,190,153	7,845,036	32.79	239,251
1999	12,395,723.21	2,443,197	3,220,710	9,175,013	33.72	272,094
2000	11,866,170.97	2,074,207	2,734,294	9,131,877	34.66	263,470
2001	12,764,762.55	1,941,520	2,559,381	10,205,382	35.61	286,588
2002	15,844,263.71	2,048,663	2,700,621	13,143,643	36.57	359,411
2003	13,915,386.34	1,477,814	1,948,108	11,967,278	37.54	318,787
2004	17,204,153.86	1,426,224	1,880,100	15,324,054	38.52	397,821
2005	20,543,967.02	1,218,257	1,605,950	18,938,017	39.51	479,322
2006	26,311,757.25	939,330	1,238,259	25,073,498	40.50	619,099
2007	28,502,000.00	339,174	447,111	28,054,889	41.50	676,021
	364,307,099.35	91,908,219	121,094,424	243,212,671		7,461,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.6	2.05

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

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	632,320.53	632,321	632,321			
1974	5,914,120.24	5,827,183	5,438,446	475,674	0.50	475,674
1975	2,281,316.18	2,180,710	2,035,233	246,083	1.50	164,055
1976	3,286,269.91	3,044,729	2,841,612	444,658	2.50	177,863
1977	4,320,532.38	3,875,950	3,617,382	703,150	3.50	200,900
1978	4,175,827.57	3,622,948	3,381,257	794,571	4.50	176,571
1979	4,982,642.06	4,176,451	3,897,836	1,084,806	5.50	197,237
1980	4,574,669.71	3,699,993	3,453,163	1,121,507	6.50	172,540
1981	6,143,355.59	4,788,131	4,468,710	1,674,646	7.50	223,286
1982	4,617,373.89	3,463,030	3,232,008	1,385,366	8.50	162,984
1983	6,406,618.21	4,616,609	4,308,630	2,097,988	9.50	220,841
1984	7,024,285.06	4,855,186	4,531,292	2,492,993	10.50	237,428
1985	8,724,156.62	5,773,647	5,388,481	3,335,676	11.50	290,059
1986	6,533,907.79	4,132,043	3,856,390	2,677,518	12.50	214,201
1987	8,347,832.39	5,032,908	4,697,158	3,650,674	13.50	270,420
1988	11,684,108.94	6,700,836	6,253,816	5,430,293	14.50	374,503
1989	6,891,447.25	3,749,636	3,499,494	3,391,953	15.50	218,836
1990	7,124,202.74	3,666,827	3,422,209	3,701,994	16.50	224,363
1991	8,372,186.11	4,063,022	3,791,974	4,580,212	17.50	261,726
1992	7,799,037.55	3,555,581	3,318,385	4,480,653	18.50	242,197
1993	8,528,519.87	3,637,414	3,394,758	5,133,762	19.50	263,270
1994	7,969,130.66	3,164,542	2,953,432	5,015,699	20.50	244,668
1995	6,344,144.24	2,332,107	2,176,530	4,167,614	21.50	193,843
1996	3,462,498.18	1,171,017	1,092,897	2,369,601	22.50	105,316
1997	5,826,822.89	1,799,323	1,679,289	4,147,534	23.50	176,491
1998	4,063,865.10	1,135,444	1,059,697	3,004,168	24.50	122,619
1999	4,725,126.47	1,181,282	1,102,478	3,622,648	25.50	142,065
2000	5,364,427.80	1,183,393	1,104,448	4,259,980	26.50	160,754
2001	4,205,775.02	804,144	750,499	3,455,276	27.50	125,646
2002	4,531,268.36	733,159	684,249	3,847,019	28.50	134,983
2003	578,820.71	76,636	71,524	507,297	29.50	17,197
2004	628,866.99	64,710	60,393	568,474	30.50	18,638
2005	15,310,619.24	1,125,331	1,050,259	14,260,360	31.50	452,710
2006	7,540,359.74	332,530	310,346	7,230,014	32.50	222,462
2007	7,808,000.00	114,778	107,121	7,700,879	33.50	229,877
	206,724,455.99	100,313,551	93,663,717	113,060,740		7,116,223

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.9 3.44

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1963	37,135.71	34,429	37,136			
1964	215,109.61	194,932	215,110			
1965	134,244.94	118,860	134,245			
1966	598,880.86	517,792	586,606	12,275	6.50	1,888
1967	547,818.37	462,194	523,619	24,199	7.50	3,227
1968	528,083.51	434,560	492,313	35,771	8.50	4,208
1969	811,662.62	651,035	737,557	74,106	9.50	7,801
1970	1,183,044.03	924,194	1,047,019	136,025	10.50	12,955
1971	1,739,933.60	1,323,046	1,498,878	241,056	11.50	20,961
1972	1,587,624.88	1,174,207	1,330,258	257,367	12.50	20,589
1973	3,138,910.87	2,255,935	2,555,747	583,164	13.50	43,197
1974	1,437,451.55	1,003,197	1,136,521	300,931	14.50	20,754
1975	1,553,355.71	1,051,777	1,191,557	361,799	15.50	23,342
1976	1,730,468.27	1,135,533	1,286,444	444,024	16.50	26,911
1977	1,655,560.58	1,051,943	1,191,745	463,816	17.50	26,504
1978	1,981,886.81	1,218,068	1,379,948	601,939	18.50	32,537
1979	2,429,607.07	1,442,458	1,634,159	795,448	19.50	40,792
1980	1,426,306.12	817,131	925,727	500,579	20.50	24,418
1981	2,360,921.26	1,303,465	1,476,694	884,227	21.50	41,127
1982	1,326,275.99	704,518	798,148	528,128	22.50	23,472
1983	2,256,206.75	1,151,568	1,304,610	951,597	23.50	40,493
1984	3,188,230.90	1,560,958	1,768,408	1,419,823	24.50	57,952
1985	3,870,714.78	1,814,204	2,055,310	1,815,405	25.50	71,192
1986	4,611,577.89	2,065,526	2,340,033	2,271,545	26.50	85,719
1987	5,727,870.11	2,446,373	2,771,494	2,956,376	27.50	107,505
1988	9,944,527.07	4,039,467	4,576,309	5,368,218	28.50	188,359
1989	3,303,246.31	1,273,071	1,442,261	1,860,985	29.50	63,084
1990	6,713,591.10	2,447,775	2,773,082	3,940,509	30.50	129,197
1991	4,878,170.47	1,676,627	1,899,450	2,978,720	31.50	94,563
1992	4,784,418.85	1,544,889	1,750,204	3,034,215	32.50	93,360
1993	6,157,697.81	1,860,241	2,107,466	4,050,232	33.50	120,902
1994	7,022,928.54	1,974,848	2,237,304	4,785,625	34.50	138,714
1995	5,441,991.55	1,417,095	1,605,426	3,836,566	35.50	108,072
1996	4,155,485.97	995,654	1,127,975	3,027,511	36.50	82,946
1997	5,612,829.65	1,227,526	1,390,663	4,222,167	37.50	112,591
1998	5,130,402.08	1,015,307	1,150,240	3,980,162	38.50	103,381
1999	2,998,153.14	530,973	601,539	2,396,614	39.50	60,674

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	3,548,162.74	554,223	627,879	2,920,284	40.50	72,106
2001	4,608,697.17	624,018	706,950	3,901,747	41.50	94,018
2002	3,641,143.32	417,275	472,730	3,168,413	42.50	74,551
2003	23,166.77	2,171	2,460	20,707	43.50	476
2004	2,407,182.46	175,484	198,806	2,208,376	44.50	49,626
2005	13,292,196.25	692,523	784,558	12,507,638	45.50	274,893
2006	7,248,348.14	226,148	256,203	6,992,145	46.50	150,369
2007	6,924,000.00	72,010	81,580	6,842,420	47.50	144,051
	153,915,222.18	49,625,228	56,212,371	97,702,854		2,893,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.8	1.88

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

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1972	60,207.20	60,207	60,207			
1973	280,989.11	276,971	269,422	11,567	0.50	11,567
1974	96,107.56	91,985	89,478	6,630	1.50	4,420
1975	94,479.13	87,733	85,342	9,137	2.50	3,655
1976	92,559.77	83,304	81,034	11,526	3.50	3,293
1977	64,870.26	56,528	54,987	9,883	4.50	2,196
1978	49,676.49	41,872	40,731	8,945	5.50	1,626
1979	47,280.25	38,500	37,451	9,829	6.50	1,512
1980	27,976.48	21,981	21,382	6,594	7.50	879
1981	12,538.17	9,493	9,234	3,304	8.50	389
1982	2,824.21	2,058	2,002	822	9.50	87
1983	7,194.34	5,036	4,899	2,295	10.50	219
1984	5,993.64	4,024	3,914	2,080	11.50	181
1985	19,214.89	12,353	12,016	7,199	12.50	576
1986	2,233.50	1,372	1,335	899	13.50	67
1987	4,901.98	2,871	2,793	2,109	14.50	145
1988	1,949.15	1,086	1,056	893	15.50	58
1989	7,760.50	4,102	3,990	3,771	16.50	229
1990	2,484.23	1,242	1,208	1,276	17.50	73
1991	6,686.78	3,152	3,066	3,621	18.50	196
1992	26,949.65	11,936	11,611	15,339	19.50	787
	914,877.29	817,806	797,158	117,719		32,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.7 3.51

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2						
NET SALVAGE PERCENT.. 0						
1926	1,700.74	1,701	1,701			
1927	1,233.43	1,233	1,233			
1928	2,837.31	2,837	2,837			
1929	3,464.43	3,464	3,464			
1930	16,779.96	16,780	16,780			
1931	4,537.79	4,538	4,538			
1932	17,898.28	17,898	17,898			
1933	7,042.04	7,042	7,042			
1934	1,764.09	1,764	1,764			
1935	2,398.46	2,398	2,398			
1936	7,023.85	7,024	7,024			
1937	3,095.75	3,096	3,096			
1938	2,060.59	2,061	2,061			
1939	3,424.95	3,410	3,425			
1940	5,451.69	5,406	5,452			
1941	4,026.57	3,965	4,027			
1942	1,396.52	1,365	1,397			
1943	1,743.19	1,692	1,743			
1944	11,361.21	10,943	11,361			
1945	4,289.94	4,100	4,290			
1946	12,594.46	11,945	12,594			
1947	20,502.54	19,283	20,503			
1948	37,851.98	35,316	37,852			
1949	39,384.49	36,435	39,384			
1950	51,037.12	46,816	51,037			
1951	67,860.48	61,719	67,860			
1952	92,395.04	83,303	92,395			
1953	116,571.00	104,191	116,571			
1954	114,382.76	101,332	114,383			
1955	205,548.53	180,430	205,549			
1956	226,702.99	197,164	226,703			
1957	262,065.53	225,796	262,066			
1958	271,847.22	231,940	271,847			
1959	347,439.95	293,552	347,440			
1960	417,602.68	349,074	417,603			
1961	602,338.99	498,134	602,339			
1962	732,344.83	598,765	732,345			

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2						
NET SALVAGE PERCENT.. 0						
1963	525,727.95	424,841	525,728			
1964	610,413.27	487,171	610,413			
1965	790,511.33	622,607	790,511			
1966	1,193,130.03	926,823	1,193,130			
1967	1,624,448.18	1,243,840	1,624,448			
1968	2,152,607.04	1,623,281	2,152,607			
1969	3,462,314.20	2,569,730	3,462,314			
1970	3,588,001.44	2,618,165	3,588,001			
1971	4,540,129.29	3,254,365	4,540,129			
1972	5,588,544.32	3,931,541	5,588,544			
1973	6,226,948.51	4,294,726	6,226,949			
1974	4,901,284.76	3,311,798	4,901,285			
1975	4,791,914.48	3,167,935	4,791,914			
1976	5,628,706.34	3,637,270	5,628,706			
1977	5,577,520.10	3,516,626	5,558,301	19,219	13.67	1,406
1978	7,066,642.88	4,345,279	6,868,051	198,592	14.25	13,936
1979	7,454,619.38	4,462,335	7,053,068	401,551	14.85	27,040
1980	7,106,465.70	4,135,252	6,536,087	570,379	15.47	36,870
1981	6,685,891.52	3,776,860	5,969,621	716,271	16.10	44,489
1982	6,361,523.06	3,481,662	5,503,038	858,485	16.75	51,253
1983	6,980,136.52	3,697,378	5,843,994	1,136,143	17.40	65,296
1984	10,201,751.43	5,217,176	8,246,153	1,955,598	18.08	108,164
1985	11,620,432.25	5,728,873	9,054,929	2,565,503	18.76	136,754
1986	13,201,008.72	6,258,598	9,892,201	3,308,808	19.46	170,031
1987	16,076,061.83	7,313,001	11,558,767	4,517,295	20.17	223,961
1988	17,751,787.90	7,729,128	12,216,488	5,535,300	20.89	264,974
1989	18,447,251.29	7,662,988	12,111,949	6,335,302	21.63	292,894
1990	17,760,363.46	7,022,448	11,099,525	6,660,838	22.37	297,758
1991	18,115,357.23	6,791,447	10,734,410	7,380,947	23.13	319,107
1992	17,917,612.65	6,344,627	10,028,177	7,889,436	23.90	330,102
1993	19,371,599.79	6,450,743	10,195,901	9,175,699	24.68	371,787
1994	20,433,996.09	6,367,233	10,063,907	10,370,089	25.47	407,149
1995	20,821,683.58	6,044,535	9,553,858	11,267,826	26.26	429,087
1996	19,716,121.63	5,291,807	8,364,113	11,352,009	27.07	419,358
1997	17,086,990.06	4,206,817	6,649,201	10,437,789	27.89	374,248
1998	14,748,272.42	3,300,663	5,216,955	9,531,317	28.72	331,870
1999	15,763,769.78	3,170,094	5,010,580	10,753,190	29.56	363,775

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2						
NET SALVAGE PERCENT.. 0						
2000	17,147,913.46	3,059,188	4,835,285	12,312,628	30.40	405,021
2001	17,826,065.33	2,764,823	4,370,018	13,456,047	31.26	430,456
2002	24,662,589.40	3,252,996	5,141,613	19,520,976	32.12	607,751
2003	20,472,330.15	2,219,201	3,507,620	16,964,710	32.99	514,238
2004	22,019,459.92	1,862,846	2,944,373	19,075,087	33.87	563,185
2005	21,507,894.49	1,307,680	2,066,890	19,441,004	34.75	559,453
2006	21,966,975.63	801,795	1,267,299	20,699,677	35.65	580,636
2007	14,611,000.00	178,254	281,744	14,329,256	36.55	392,045
	525,827,770.17	173,054,358	267,090,797	258,736,971		9,134,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.3	1.74

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

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 28-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	1,969,962.15	1,934,700	1,779,835	190,127	0.50	190,127
1981	1,691,813.37	1,601,132	1,472,967	218,846	1.50	145,897
1982	3,641,003.63	3,315,862	3,050,440	590,564	2.50	236,226
1983	2,859,736.52	2,502,269	2,301,972	557,765	3.50	159,361
1984	1,948,977.37	1,635,777	1,504,839	444,138	4.50	98,697
1985	2,140,962.15	1,720,477	1,582,759	558,203	5.50	101,491
1986	3,616,743.42	2,777,297	2,554,985	1,061,758	6.50	163,347
1987	3,819,862.38	2,796,521	2,572,670	1,247,192	7.50	166,292
1988	4,881,505.79	3,399,481	3,127,365	1,754,141	8.50	206,370
1989	3,633,629.59	2,400,739	2,208,569	1,425,061	9.50	150,006
1990	4,561,921.34	2,851,201	2,622,973	1,938,948	10.50	184,662
1991	4,591,941.96	2,706,031	2,489,424	2,102,518	11.50	182,828
1992	4,547,286.09	2,517,378	2,315,871	2,231,415	12.50	178,513
1993	4,369,237.39	2,262,828	2,081,697	2,287,540	13.50	169,447
1994	3,620,442.11	1,745,415	1,605,701	2,014,741	14.50	138,948
1995	4,293,228.37	1,916,497	1,763,089	2,530,139	15.50	163,235
1996	4,138,481.96	1,699,675	1,563,623	2,574,859	16.50	156,052
1997	3,371,960.81	1,264,485	1,163,268	2,208,693	17.50	126,211
1998	2,919,989.64	990,752	911,446	2,008,544	18.50	108,570
1999	3,534,868.05	1,073,186	987,281	2,547,587	19.50	130,645
2000	2,819,486.44	755,340	694,878	2,124,608	20.50	103,639
2001	1,337,213.05	310,367	285,523	1,051,690	21.50	48,916
2003	1,900,000.00	305,330	280,890	1,619,110	23.50	68,898
2004	192,147.62	24,018	22,095	170,053	24.50	6,941
2005	1,285,993.85	114,839	105,647	1,180,347	25.50	46,288
2006	574,961.00	30,818	28,351	546,610	26.50	20,627
	78,263,356.05	44,652,415	41,078,158	37,185,197		3,452,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.8	4.41

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

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	68,480,626.37	25,111,846	20,450,934	48,029,692	9.50	5,055,757
2003	75,265,782.42	22,579,735	18,388,798	56,876,984	10.50	5,416,856
2004	15,644,068.75	3,649,761	2,972,343	12,671,726	11.50	1,101,889
2005	9,430,621.54	1,572,085	1,280,297	8,150,325	12.50	652,026
2006	4,718,293.86	471,829	384,255	4,334,039	13.50	321,040
2007	5,947,000.00	198,035	161,278	5,785,722	14.50	399,015
	179,486,392.94	53,583,291	43,637,905	135,848,488		12,946,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	7.21

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

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	45,161	34,449-	88,599	4.98	17,791
1992	243,865.53	116,080	88,546-	332,412	15.72	21,146
1994	9,345.34	3,925	2,994-	12,339	17.40	709
1995	11,867.59	4,644	3,542-	15,410	18.26	844
	319,228.36	169,810	129,531-	448,760		40,490
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	12.68

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. 0						
1940	15.52	14	16			
1965	10,003.44	7,419	10,003			
1966	18,393.43	13,504	18,393			
1967	21,737.05	15,798	21,737			
1968	29,844.65	21,455	29,845			
1969	33,696.21	23,961	33,696			
1970	44,972.90	31,598	44,973			
1971	45,462.57	31,537	45,463			
1972	55,634.11	38,065	55,634			
1973	52,659.77	35,530	52,660			
1974	40,776.52	27,104	40,777			
1975	49,898.65	32,669	49,899			
1976	56,171.62	36,186	56,172			
1977	43,833.83	27,756	43,834			
1978	47,419.32	29,476	47,419			
1979	99,436.63	60,656	99,437			
1980	114,362.18	68,377	114,362			
1981	126,690.37	74,152	126,690			
1982	104,505.06	59,840	104,505			
1983	104,024.14	58,202	104,024			
1984	106,453.70	58,102	106,454			
1985	112,288.47	59,693	110,119	2,169	8.90	244
1986	115,733.77	59,881	110,466	5,268	9.17	574
1987	125,866.22	63,197	116,583	9,283	9.46	981
1988	120,921.00	58,864	108,590	12,331	9.75	1,265
1989	131,852.39	62,116	114,589	17,263	10.05	1,718
1990	134,270.47	61,133	112,775	21,495	10.35	2,077
1991	144,124.35	63,184	116,559	27,565	10.67	2,583
1992	170,145.43	71,648	132,173	37,972	11.00	3,452
1993	176,911.66	71,331	131,588	45,324	11.34	3,997
1994	207,818.01	80,072	147,713	60,105	11.68	5,146
1995	253,674.18	92,921	171,416	82,258	12.04	6,832
1996	288,118.52	99,920	184,328	103,791	12.41	8,363
1997	237,710.58	77,684	143,308	94,403	12.79	7,381
1998	258,442.56	79,161	146,032	112,411	13.18	8,529
1999	268,892.69	76,285	140,727	128,166	13.61	9,417
2000	188,855.24	49,008	90,407	98,448	14.07	6,997

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. 0						
2001	198,028.09	46,180	85,191	112,837	14.57	7,744
2002	227,317.76	46,532	85,840	141,478	15.11	9,363
2003	246,985.23	43,025	79,370	167,615	15.69	10,683
2004	247,796.02	34,815	64,225	183,571	16.33	11,241
2005	282,129.78	29,539	54,492	227,638	17.01	13,383
2006	276,510.93	18,194	33,563	242,948	17.75	13,687
2007	353,000.00	8,190	15,109	337,891	18.56	18,205
	5,973,385.02	2,103,974	3,701,156	2,272,230		153,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.8	2.58

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1924	893.96	894	894			
1926	521.61	522	522			
1929	1,174.80	1,175	1,175			
1930	3,151.58	3,152	3,152			
1931	2,526.62	2,527	2,527			
1936	174,755.07	174,755	174,755			
1937	4,851.54	4,852	4,852			
1938	3,364.07	3,364	3,364			
1939	2,299.91	2,300	2,300			
1940	989.64	990	990			
1941	521.92	522	522			
1942	2,965.25	2,965	2,965			
1943	246.78	247	247			
1944	4,511.28	4,511	4,511			
1945	3,108.94	3,109	3,109			
1946	3,933.47	3,933	3,933			
1947	17,122.14	17,122	17,122			
1948	42,256.61	41,973	42,257			
1949	78,798.48	77,356	78,798			
1950	51,809.02	50,270	51,809			
1951	41,747.88	40,024	41,748			
1952	130,722.38	123,833	130,722			
1953	99,673.35	93,294	99,673			
1954	90,933.27	84,113	90,933			
1955	196,238.56	179,303	196,239			
1956	166,300.11	150,119	166,300			
1957	34,796.22	31,014	34,796			
1958	147,811.33	130,118	147,811			
1959	50,105.62	43,542	50,106			
1960	81,917.26	70,260	81,917			
1961	95,393.78	80,732	95,394			
1962	244,019.62	203,756	244,020			
1963	199,807.65	164,582	199,808			
1964	214,620.90	174,272	214,621			
1965	211,593.88	169,339	211,594			
1966	207,627.23	163,756	207,627			
1967	173,807.78	134,997	173,808			

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	331,565.96	253,548	331,566			
1969	207,598.08	156,176	207,598			
1970	232,441.91	172,007	232,442			
1971	345,966.53	251,621	345,967			
1972	310,831.35	222,151	310,831			
1973	237,493.88	166,649	237,494			
1974	287,927.80	198,296	287,928			
1975	394,481.23	266,393	394,481			
1976	300,334.17	198,731	300,334			
1977	151,852.16	98,355	151,852			
1978	318,440.80	201,796	318,441			
1979	261,608.05	162,014	261,608			
1980	465,156.28	281,094	465,156			
1981	381,254.07	224,673	381,254			
1982	375,368.58	215,462	375,369			
1983	576,231.33	321,710	576,231			
1984	929,774.20	504,217	905,086	24,688	13.73	1,798
1985	1,116,080.15	587,058	1,053,789	62,291	14.22	4,381
1986	1,266,311.00	644,552	1,156,992	109,319	14.73	7,422
1987	2,179,924.17	1,072,523	1,925,215	254,709	15.24	16,713
1988	5,866,733.16	2,782,592	4,994,846	871,887	15.77	55,288
1989	4,439,527.63	2,024,425	3,633,910	805,618	16.32	49,364
1990	3,609,570.51	1,578,465	2,833,397	776,174	16.88	45,982
1991	3,985,894.00	1,667,299	2,992,857	993,037	17.45	56,908
1992	3,251,379.32	1,295,024	2,324,611	926,768	18.05	51,344
1993	3,553,483.33	1,344,283	2,413,033	1,140,450	18.65	61,150
1994	3,680,879.10	1,315,178	2,360,789	1,320,090	19.28	68,469
1995	4,446,373.49	1,492,648	2,679,353	1,767,020	19.93	88,661
1996	3,514,591.90	1,102,527	1,979,073	1,535,519	20.59	74,576
1997	2,641,725.75	767,950	1,378,496	1,263,230	21.28	59,362
1998	3,209,154.44	856,844	1,538,064	1,671,090	21.99	75,993
1999	3,154,639.37	765,631	1,374,333	1,780,306	22.72	78,359
2000	2,845,330.12	619,428	1,111,894	1,733,436	23.47	73,858
2001	3,124,235.81	598,916	1,075,074	2,049,162	24.25	84,502
2002	4,383,317.16	721,932	1,295,892	3,087,425	25.06	123,201
2003	2,931,672.28	401,639	720,956	2,210,716	25.89	85,389
2004	2,985,302.13	323,308	580,349	2,404,953	26.75	89,905

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT...0						
2005	3,423,558.17	269,434	483,643	2,939,915	27.64	106,365
2006	4,870,899.94	235,264	422,307	4,448,593	28.55	155,818
2007	4,603,000.00	75,029	134,679	4,468,321	29.51	151,417
	87,978,828.82	28,870,435	49,334,111	38,644,717		1,666,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.2	1.89

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

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	123	50	97	10.75	9
1946	373.09	308	125	248	11.30	22
1948	312.97	253	103	210	12.45	17
1971	169.77	92	37	133	29.70	4
1974	100.00	50	20	80	32.37	2
1975	62.67	31	13	50	33.28	2
1977	828.10	381	154	674	35.12	19
1982	2,404.75	931	378	2,027	39.83	51
	4,398.53	2,169	880	3,519		126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.9	2.86

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	747,883.36	527,333	402,505	345,378	12.62	27,368
1974	6,162.04	4,248	3,242	2,920	12.71	230
1980	451,649.67	293,708	224,182	227,468	12.89	17,647
1981	14,010.00	9,003	6,872	7,138	12.92	552
1984	2,000.00	1,234	942	1,058	13.00	81
1985	5,305.30	3,222	2,459	2,846	13.03	218
1988	23,613.40	13,578	10,364	13,249	13.11	1,011
1990	1,685.00	926	707	978	13.17	74
1994	5,336.80	2,604	1,988	3,349	13.28	252
1997	192,851.33	82,425	62,914	129,937	13.37	9,719
1999	477,357.19	180,298	137,618	339,739	13.43	25,297
2000	4,154.93	1,452	1,108	3,047	13.46	226
2001	181,513.93	57,631	43,989	137,525	13.50	10,187
	2,113,522.95	1,177,662	898,890	1,214,632		92,862

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

1980	620,542.81	332,177	253,545	366,998	19.89	18,451
1983	477.09	243	185	292	20.10	15
1994	62,381.13	23,106	17,637	44,744	20.89	2,142
1999	19,085.89	5,207	3,975	15,111	21.27	710
2000	4,048.28	1,008	769	3,279	21.35	154
2006	28,737.67	1,822	1,391	27,347	21.87	1,250
2007	724,400.00	16,154	12,330	712,070	21.97	32,411
	1,459,672.87	379,717	289,832	1,169,841		55,133

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1997	1,490,994.20	326,379	249,120	1,241,874	33.43	37,148
1999	28,646.73	5,323	4,063	24,584	33.84	726
2000	8,243.33	1,384	1,056	7,187	34.05	211
2002	1,005,518.81	130,215	99,391	906,128	34.48	26,280
2003	29,728.69	3,237	2,471	27,258	34.70	786
2004	73,095.72	6,359	4,854	68,242	34.93	1,954
2005	3,254,109.69	208,588	159,211	3,094,899	35.16	88,023
2007	724,400.00	9,852	7,520	716,880	35.66	20,103
	6,614,737.17	691,337	527,686	6,087,052		175,231
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	711,568.94	501,727	382,960	328,609	12.62	26,039
1974	7,388.37	5,094	3,888	3,500	12.71	275
1976	10,502.65	7,117	5,432	5,071	12.77	397
1978	18,176.35	12,082	9,222	8,954	12.83	698
1979	77,869.08	51,214	39,091	38,778	12.86	3,015
1981	1,998.00	1,284	980	1,018	12.92	79
1982	6,725.00	4,268	3,258	3,467	12.94	268
1990	6,318.75	3,473	2,651	3,668	13.17	279
1991	3,498.98	1,874	1,430	2,069	13.20	157
1994	208,980.76	101,962	77,826	131,155	13.28	9,876
1996	14,787.53	6,643	5,070	9,718	13.34	728
1997	276,058.00	117,987	90,058	186,000	13.37	13,912
1999	4,348.98	1,643	1,254	3,095	13.43	230
2000	799,364.54	279,298	213,184	586,181	13.46	43,550
	2,147,585.93	1,095,666	836,304	1,311,283		99,503

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1992	11,489,532.52	3,333,113	2,544,110	8,945,423	32.45	275,668
1993	6,006,368.08	1,664,365	1,270,382	4,735,986	32.64	145,098
1994	88,560.92	23,318	17,798	70,763	32.84	2,155
1995	14,814,923.10	3,690,397	2,816,819	11,998,104	33.04	363,139
1998	31,560.27	6,397	4,883	26,677	33.64	793
1999	207,519.29	38,557	29,430	178,089	33.84	5,263
2000	8,309.86	1,395	1,065	7,245	34.05	213
2001	12,738.24	1,901	1,451	11,287	34.26	329
2002	10,449.11	1,353	1,033	9,416	34.48	273
2006	33,119.13	1,312	1,001	32,118	35.40	907
	32,703,080.52	8,762,108	6,687,972	26,015,108		793,838

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

1969	506,170.09	376,692	287,523	218,647	10.95	19,968
1973	31,330.82	22,743	17,359	13,972	11.04	1,266
1979	9,392.28	6,490	4,954	4,438	11.17	397
1982	429,264.99	287,221	219,231	210,034	11.23	18,703
1983	8,799.50	5,816	4,439	4,361	11.25	388
1984	43,496.32	28,377	21,660	21,836	11.27	1,938
1985	4,020.70	2,586	1,974	2,047	11.29	181
1986	118,030.96	74,761	57,064	60,967	11.31	5,391
1987	37,512.68	23,363	17,833	19,680	11.34	1,735
1988	46,422.79	28,392	21,671	24,752	11.36	2,179
1991	23,125.82	13,260	10,121	13,005	11.42	1,139
1993	1,875.76	1,019	778	1,098	11.46	96
1995	170,796.86	86,679	66,160	104,637	11.50	9,099
1997	18,546.58	8,620	6,580	11,967	11.55	1,036
1998	11,459.38	5,051	3,855	7,604	11.57	657
2000	4,099.15	1,575	1,202	2,897	11.62	249
2001	40,302.32	14,182	10,825	29,477	11.64	2,532

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2003	93,127.68	25,452	19,427	73,701	11.70	6,299
2005	40,360.85	7,011	5,351	35,010	11.75	2,980
2006	690,152.04	77,504	59,158	630,994	11.78	53,565
2007	724,400.00	29,411	22,449	701,951	11.81	59,437
	3,052,687.57	1,126,205	859,614	2,193,075		189,235
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1985	3,193,063.23	1,416,124	1,080,904	2,112,159	23.82	88,672
1991	21,705.17	8,083	6,170	15,535	24.44	636
2000	4,154.93	900	687	3,468	25.40	137
2002	299,194.34	50,624	38,640	260,554	25.63	10,166
2006	95,279.21	5,069	3,869	91,410	26.14	3,497
	3,613,396.88	1,480,800	1,130,270	2,483,126		103,108
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2000	986,882.88	171,619	130,994	855,889	32.72	26,158
WEST SHORE/CARLISLE SERV CTR						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
1993	3,141,898.03	927,174	707,696	2,434,202	30.17	80,683
2003	4,003,609.58	471,625	359,984	3,643,626	31.89	114,256
	7,145,507.61	1,398,799	1,067,680	6,077,828		194,939

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	782,474.93	491,785	375,371	407,104	15.90	25,604
1982	2,523.00	1,454	1,110	1,413	16.22	87
1984	5,332.11	2,973	2,269	3,063	16.31	188
1987	5,235.00	2,754	2,102	3,133	16.44	191
1992	22,066.99	10,142	7,741	14,326	16.67	859
1997	171,925.68	63,320	48,331	123,595	16.91	7,309
2000	455,441.35	134,628	102,760	352,681	17.06	20,673
	1,444,999.06	707,056	539,684	905,315		54,911

SINKING SPRING SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2020
NET SALVAGE PERCENT.. 0

1970	118,226.18	85,655	65,379	52,847	11.79	4,482
1978	1,100.63	749	572	529	12.00	44
1981	10,035.56	6,615	5,049	4,987	12.07	413
1982	1,733.42	1,129	862	871	12.09	72
1985	497,647.27	310,830	237,251	260,396	12.17	21,397
1992	36,388.26	19,613	14,970	21,418	12.34	1,736
1997	140,467.51	62,578	47,765	92,703	12.46	7,440
2000	4,069.46	1,487	1,135	2,934	12.55	234
2005	596,593.70	96,827	73,907	522,687	12.70	41,156
2006	52,643.99	5,517	4,211	48,433	12.73	3,805
2007	724,400.00	27,310	20,845	703,555	12.77	55,094
	2,183,305.98	618,310	471,946	1,711,360		135,873

LOCK HAVEN SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2028
NET SALVAGE PERCENT.. 0

1978	1,319,214.53	755,118	576,369	742,846	18.30	40,593
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PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1983	6,399.00	3,393	2,590	3,809	18.61	205
1984	941.80	490	374	568	18.67	30
1990	89,513.71	40,406	30,841	58,673	19.03	3,083
1998	19,732.21	6,184	4,720	15,012	19.52	769
2000	4,154.93	1,104	843	3,312	19.66	168
2001	309,415.46	73,981	56,468	252,947	19.73	12,820
2006	61.10	4	3	58	20.10	3
	1,749,432.74	880,680	672,208	1,077,225		57,671

SUNBURY SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1975	1,642,571.74	1,032,356	787,980	854,592	15.90	53,748
1977	14,867.40	9,148	6,983	7,884	15.99	493
1981	2,400.66	1,404	1,072	1,329	16.17	82
1983	88,416.94	50,150	38,279	50,138	16.26	3,084
1984	963.10	537	410	553	16.31	34
1986	8,339.13	4,478	3,418	4,921	16.40	300
1989	4,792.61	2,405	1,836	2,957	16.53	179
1993	9,942.74	4,413	3,368	6,575	16.72	393
1999	278,255.23	89,654	68,431	209,824	17.00	12,343
2000	197,052.04	58,249	44,460	152,592	17.06	8,944
2001	177,896.15	47,534	36,282	141,614	17.11	8,277
2002	51,841.67	12,250	9,350	42,492	17.16	2,476
	2,477,339.41	1,312,578	1,001,869	1,475,471		90,353

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,085,320.94	600,942	458,689	626,632	19.10	32,808
1988	2,809.00	1,308	998	1,811	19.69	92
1997	13,050.86	4,242	3,238	9,813	20.29	484
1999	207,207.66	58,308	44,506	162,702	20.43	7,964
2000	4,154.93	1,069	816	3,339	20.51	163
	1,312,543.39	665,869	508,247	804,297		41,511

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

1972	587,567.10	366,348	279,627	307,940	17.21	17,893
1973	5,556.35	3,431	2,619	2,937	17.27	170
1975	7,219.38	4,366	3,333	3,886	17.39	223
1978	1,858.68	1,085	828	1,031	17.56	59
1980	5,079.85	2,886	2,203	2,877	17.67	163
1983	2,442.00	1,323	1,010	1,432	17.84	80
1984	8,053.20	4,288	3,273	4,780	17.89	267
1985	5,890.00	3,076	2,348	3,542	17.95	197
1986	7,380.00	3,776	2,882	4,498	18.00	250
1992	30,580.47	13,290	10,144	20,436	18.33	1,115
1993	127,574.91	53,428	40,781	86,794	18.39	4,720
1998	9,471.19	3,063	2,338	7,133	18.68	382
2000	4,154.93	1,143	872	3,283	18.80	175
2001	72,623.99	18,011	13,747	58,877	18.86	3,122
2002	1,430,217.03	312,359	238,419	1,191,798	18.93	62,958
2006	25,214.52	1,803	1,376	23,839	19.21	1,241
	2,330,883.60	793,676	605,800	1,725,083		93,015

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	1,922,623.33	1,392,941	1,063,209	859,414	11.79	72,893
1971	428.33	308	235	193	11.82	16
1972	1,534.10	1,097	837	697	11.84	59
1973	112,590.47	79,928	61,008	51,582	11.87	4,346
1974	24,652.17	17,367	13,256	11,396	11.90	958
1975	29,466.20	20,600	15,724	13,742	11.92	1,153
1976	7,600.00	5,268	4,021	3,579	11.95	299
1977	29,103.12	19,997	15,263	13,840	11.97	1,156
1978	3,901.31	2,655	2,027	1,874	12.00	156
1979	12,664.62	8,535	6,515	6,150	12.02	512
1980	12,485.51	8,327	6,356	6,130	12.04	509
1981	576,755.25	380,197	290,198	286,557	12.07	23,741
1982	39,611.08	25,807	19,698	19,913	12.09	1,647
1984	30,457.05	19,313	14,741	15,716	12.14	1,295
1985	504,644.85	315,201	240,587	264,058	12.17	21,697
1986	93,201.61	57,291	43,729	49,473	12.19	4,058
1987	302,656.62	182,865	139,578	163,079	12.21	13,356
1988	21,561.94	12,782	9,756	11,806	12.24	965
1989	7,298.20	4,240	3,236	4,062	12.26	331
1990	35,751.67	20,296	15,492	20,260	12.29	1,648
1991	40,004.61	22,167	16,920	23,085	12.31	1,875
1992	1,248.81	673	514	735	12.34	60
1993	70,765.22	37,031	28,265	42,500	12.36	3,439
1994	166,380.83	84,189	64,260	102,121	12.39	8,242
1995	103,174.00	50,308	38,399	64,775	12.41	5,220
1998	13,382.01	5,637	4,303	9,079	12.49	727
1999	599,288.91	236,659	180,638	418,651	12.52	33,439
2000	4,129.28	1,509	1,152	2,977	12.55	237
2001	296,271.39	98,925	75,507	220,764	12.57	17,563
2002	76,870.35	22,938	17,508	59,362	12.60	4,711
2005	38,634.39	6,270	4,786	33,848	12.70	2,665
2006	105,222.61	11,027	8,417	96,806	12.73	7,605
2007	724,400.00	27,310	20,845	703,555	12.77	55,094
	6,008,759.84	3,179,658	2,426,980	3,581,779		291,672

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1941	340.00	252	192	148	14.77	10
1948	2,474.65	1,786	1,363	1,112	15.48	72
1950	12,940.55	9,260	7,068	5,873	15.66	375
1957	885,868.43	613,198	468,044	417,824	16.22	25,760
1958	18,612.59	12,811	9,778	8,835	16.30	542
1964	2,829.44	1,879	1,434	1,395	16.71	83
1965	1,339.09	883	674	665	16.78	40
1966	10,658.88	6,982	5,329	5,330	16.84	317
1967	35,052.44	22,784	17,391	17,661	16.91	1,044
1968	203,256.30	131,121	100,083	103,173	16.97	6,080
1969	353,298.16	226,111	172,587	180,711	17.03	10,611
1970	16,024.51	10,172	7,764	8,261	17.09	483
1971	13,765.97	8,662	6,612	7,154	17.15	417
1972	49,194.32	30,673	23,412	25,782	17.21	1,498
1973	105,262.16	64,999	49,613	55,649	17.27	3,222
1975	140,045.55	84,700	64,650	75,396	17.39	4,336
1977	509.00	301	230	279	17.50	16
1978	1,080.00	631	482	598	17.56	34
1979	27,045.12	15,578	11,890	15,155	17.62	860
1981	37,220.30	20,832	15,901	21,319	17.73	1,202
1982	2,139.00	1,179	900	1,239	17.78	70
1984	56,543.31	30,104	22,978	33,565	17.89	1,876
1985	23,117.70	12,072	9,214	13,904	17.95	775
1986	330,759.54	169,250	129,186	201,574	18.00	11,199
1987	803,687.25	402,165	306,966	496,721	18.06	27,504
1988	35,536.57	17,367	13,256	22,281	18.11	1,230
1989	664,286.11	316,333	241,452	422,834	18.17	23,271
1990	6,000.00	2,779	2,121	3,879	18.22	213
1992	78,217.93	33,994	25,947	52,271	18.33	2,852
1993	34,639.36	14,507	11,073	23,566	18.39	1,281
1994	65,954.81	26,534	20,253	45,702	18.44	2,478
1995	126,023.82	48,469	36,996	89,028	18.50	4,812
1997	1,597,179.64	551,187	420,711	1,176,469	18.62	63,183
1999	104,113.22	31,234	23,840	80,273	18.74	4,284
2000	74,002.27	20,351	15,534	58,468	18.80	3,110

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2001	14,811.60	3,673	2,804	12,008	18.86	637
2005	20,397.24	2,315	1,767	18,630	19.13	974
2006	14,984.16	1,071	817	14,167	19.21	737
	5,969,210.99	2,948,199	2,250,312	3,718,899		207,488
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. 0						
1924	8,498.14	6,528	4,983	3,515	13.91	253
1940	3,115.77	2,073	1,582	1,534	20.00	77
1957	22,067.49	12,609	9,624	12,443	24.83	501
1970	24,968.88	12,340	9,419	15,550	27.70	561
1971	6,407.63	3,122	2,383	4,025	27.91	144
1974	3,913.73	1,826	1,394	2,520	28.50	88
1996	3,117,578.51	742,295	566,581	2,550,998	32.61	78,227
1997	1,117,975.92	248,861	189,951	928,025	32.80	28,293
2000	843,780.26	144,118	110,003	733,777	33.39	21,976
2003	296,902.35	32,986	25,178	271,724	34.01	7,990
	5,445,208.68	1,206,758	921,098	4,524,111		138,110
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,571,908.90	870,366	664,336	907,573	19.10	47,517
1997	235,525.14	76,546	58,426	177,099	20.29	8,728
2000	4,154.93	1,069	816	3,339	20.51	163
2001	25,728.85	5,949	4,541	21,188	20.58	1,030
2002	96,611.29	19,631	14,984	81,627	20.66	3,951
	1,933,929.11	973,561	743,103	1,190,826		61,389

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	795,800.18	530,480	404,907	390,893	14.27	27,393
1978	5,309.39	3,371	2,573	2,736	14.46	189
1979	7,799.33	4,895	3,736	4,063	14.50	280
1981	9,702.27	5,940	4,534	5,168	14.57	355
1983	5,635.37	3,353	2,559	3,076	14.64	210
1986	5,978.61	3,380	2,580	3,399	14.75	230
1992	4,741.23	2,315	1,767	2,974	14.97	199
1995	97,873.37	42,741	32,624	65,249	15.08	4,327
1996	149,178.02	62,192	47,470	101,708	15.12	6,727
1997	18,911.77	7,480	5,709	13,203	15.16	871
1998	10,033.34	3,736	2,852	7,181	15.20	472
1999	5,475.80	1,904	1,453	4,023	15.23	264
2000	4,093.39	1,310	1,000	3,093	15.28	202
2001	967,543.04	280,684	214,241	753,302	15.32	49,171
2003	244,167.24	53,937	41,170	202,997	15.41	13,173
2006	25,212.94	2,191	1,672	23,541	15.55	1,514
2007	724,400.00	22,529	17,196	707,204	15.60	45,334
	3,081,855.29	1,032,438	788,043	2,293,810		150,911

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

1973	639,877.01	426,542	325,573	314,304	14.27	22,026
1979	46,038.28	28,894	22,054	23,984	14.50	1,654
1981	6,875.00	4,209	3,213	3,662	14.57	251
1985	5,549.10	3,196	2,439	3,110	14.71	211
1993	122,376.12	57,810	44,126	78,250	15.00	5,217
1997	13,882.26	5,490	4,190	9,692	15.16	639
2000	4,154.93	1,330	1,015	3,140	15.28	205
2001	225,368.32	65,379	49,903	175,465	15.32	11,453
	1,064,121.02	592,850	452,513	611,607		41,656

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1972	2,586,871.83	1,773,818	1,353,926	1,232,946	13.45	91,669
1974	10,414.58	7,027	5,364	5,051	13.52	374
1975	5,119.46	3,424	2,613	2,506	13.55	185
1977	212.26	139	106	106	13.62	8
1978	3,688.34	2,396	1,829	1,859	13.65	136
1979	70,653.12	45,388	34,644	36,009	13.68	2,632
1981	154,121.09	96,634	73,759	80,362	13.75	5,845
1982	28,273.30	17,496	13,354	14,919	13.78	1,083
1984	38,259.25	22,994	17,551	20,708	13.84	1,496
1985	109,900.63	64,951	49,576	60,325	13.88	4,346
1986	18,031.69	10,473	7,994	10,038	13.91	722
1987	911,250.25	519,413	396,460	514,790	13.94	36,929
1992	1,249.38	630	481	768	14.10	54
1993	41,679.99	20,348	15,531	26,149	14.13	1,851
1994	595,931.61	280,505	214,105	381,827	14.17	26,946
1997	115,360.30	47,390	36,172	79,188	14.27	5,549
1998	9,720.75	3,768	2,876	6,845	14.30	479
1999	122,956.87	44,486	33,955	89,002	14.34	6,207
2000	8,260.27	2,760	2,107	6,153	14.37	428
2001	300,960.33	91,341	69,719	231,241	14.41	16,047
2002	303,307.23	81,741	62,392	240,915	14.45	16,672
2005	609,864.16	88,125	67,264	542,600	14.57	37,241
2006	12,422.48	1,142	872	11,550	14.62	790
2007	724,400.00	23,398	17,859	706,541	14.67	48,162
	6,782,909.17	3,249,787	2,480,509	4,302,398		305,851

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

1974	939,047.47	607,939	464,030	475,017	15.09	31,479
1977	3,581.02	2,250	1,717	1,864	15.21	123
1982	4,686.00	2,763	2,109	2,577	15.42	167

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1984	12,758.44	7,288	5,563	7,195	15.50	464
1986	12,366.70	6,813	5,200	7,167	15.58	460
1987	6,160.00	3,325	2,538	3,622	15.62	232
1994	59,792.00	26,332	20,099	39,693	15.91	2,495
1997	16,000.00	6,102	4,658	11,342	16.04	707
1998	47,138.16	16,918	12,913	34,225	16.08	2,128
2000	208,356.65	64,070	48,903	159,454	16.17	9,861
2001	1,264,300.24	351,602	268,372	995,928	16.22	61,401
	2,574,186.68	1,095,402	836,102	1,738,084		109,517
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1983	5,574,639.76	2,676,385	2,042,840	3,531,800	22.25	158,733
1991	18,571.17	7,222	5,512	13,059	22.96	569
1996	91,186.06	28,268	21,577	69,609	23.42	2,972
1998	336,869.25	91,527	69,861	267,008	23.61	11,309
2000	13,963.27	3,186	2,432	11,531	23.81	484
2002	39,971.70	7,159	5,464	34,508	24.01	1,437
2003	70,623.51	10,707	8,173	62,451	24.12	2,589
	6,145,824.72	2,824,454	2,155,859	3,989,966		178,093
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1928	1,589,302.66	1,202,625	917,944	671,359	14.53	46,205
1929	17,371.67	13,065	9,972	7,400	14.79	500
1930	4,341.51	3,247	2,478	1,864	15.03	124
1932	1,278.86	945	721	558	15.50	36

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1933	655.57	482	368	288	15.73	18
1935	988.95	719	549	440	16.16	27
1936	13.66	10	8	6	16.36	
1937	2,920.44	2,100	1,603	1,317	16.56	80
1939	1,732.74	1,233	941	792	16.94	47
1940	1,310.37	927	708	602	17.13	35
1941	557.47	392	299	258	17.30	15
1942	1,182.22	828	632	550	17.48	31
1943	1,994.94	1,389	1,060	935	17.65	53
1944	6,145.50	4,256	3,249	2,897	17.81	163
1945	6,463.26	4,452	3,398	3,065	17.97	171
1947	23,298.06	15,873	12,116	11,182	18.28	612
1948	13,387.42	9,070	6,923	6,464	18.43	351
1949	363.55	245	187	177	18.57	10
1950	9,823.20	6,581	5,023	4,800	18.71	257
1951	375,601.23	250,150	190,935	184,666	18.85	9,797
1952	54,381.81	36,001	27,479	26,903	18.99	1,417
1953	115,773.80	76,191	58,155	57,619	19.12	3,014
1954	83,918.89	54,891	41,897	42,022	19.25	2,183
1955	156,020.01	101,397	77,395	78,625	19.38	4,057
1956	15,420.44	9,960	7,602	7,818	19.50	401
1957	2,338.06	1,500	1,145	1,193	19.62	61
1958	7,537.64	4,804	3,667	3,871	19.74	196
1961	12,724.32	7,939	6,060	6,664	20.09	332
1962	4,087.99	2,532	1,933	2,155	20.20	107
1967	13,295.61	7,898	6,028	7,268	20.74	350
1968	59,762.38	35,170	26,845	32,917	20.84	1,580
1970	40,662.99	23,467	17,912	22,751	21.04	1,081
1971	13,775.51	7,867	6,005	7,771	21.14	368
1973	9,000,075.57	5,027,442	3,837,363	5,162,713	21.33	242,040
1976	324,303.87	174,508	133,199	191,105	21.61	8,843
1977	35,074.69	18,611	14,205	20,870	21.71	961
1979	28,349.80	14,606	11,149	17,201	21.89	786
1980	435,493.14	220,795	168,529	266,964	21.98	12,146
1981	371,440.21	185,126	141,304	230,136	22.07	10,428

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1982	180,983.59	88,573	67,606	113,378	22.16	5,116
1983	80,081.23	38,447	29,346	50,735	22.25	2,280
1984	38,741.66	18,228	13,913	24,829	22.34	1,111
1985	145,085.90	66,783	50,974	94,112	22.43	4,196
1986	1,742,289.81	783,508	598,039	1,144,251	22.52	50,810
1987	693,371.93	304,044	232,072	461,300	22.61	20,402
1988	109,155.27	46,598	35,567	73,588	22.70	3,242
1989	949,333.36	393,689	300,496	648,837	22.79	28,470
1990	1,137,258.36	457,178	348,956	788,302	22.88	34,454
1991	442,550.64	172,108	131,367	311,184	22.96	13,553
1992	22,322.15	8,357	6,379	15,943	23.06	691
1993	2,788,616.87	1,002,787	765,411	2,023,206	23.15	87,396
1994	308,439.81	106,072	80,963	227,477	23.24	9,788
1995	1,408,294.98	461,217	352,039	1,056,256	23.33	45,275
1996	1,872.04	580	443	1,429	23.42	61
1997	626,553.82	182,390	139,215	487,339	23.52	20,720
1998	611,318.01	166,095	126,778	484,540	23.61	20,523
1999	516,888.44	129,532	98,870	418,018	23.71	17,630
2000	510,996.68	116,609	89,006	421,991	23.81	17,723
2001	2,197,619.34	449,633	343,197	1,854,422	23.91	77,558
2002	1,443,408.96	258,515	197,320	1,246,089	24.01	51,899
2003	11,487,332.40	1,741,480	1,329,244	10,158,088	24.12	421,148
2004	1,759,555.98	215,370	164,388	1,595,168	24.23	65,834
2006	305,320.50	17,312	13,214	292,107	24.46	11,942
2007	7,244,000.00	144,156	110,032	7,133,968	24.58	290,235
	49,584,561.74	14,898,555	11,371,821	38,212,743		1,650,940

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

1975	8,828,661.44	5,058,823	3,861,316	4,967,345	19.52	254,475
1977	4,651.66	2,599	1,984	2,668	19.67	136

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1978	19,496.48	10,750	8,205	11,291	19.74	572
1979	21,095.01	11,465	8,751	12,344	19.81	623
1980	14,058.00	7,525	5,744	8,314	19.89	418
1981	6,827.01	3,597	2,746	4,081	19.96	204
1982	14,086.38	7,297	5,570	8,516	20.03	425
1983	124,293.31	63,240	48,270	76,023	20.10	3,782
1984	48,457.39	24,185	18,460	29,997	20.17	1,487
1985	34,438.36	16,840	12,854	21,584	20.24	1,066
1986	8,169.36	3,907	2,982	5,187	20.32	255
1987	39,349.78	18,380	14,029	25,321	20.39	1,242
1988	3,558.42	1,621	1,237	2,321	20.46	113
1989	439,338.63	194,627	148,556	290,783	20.53	14,164
1990	758,788.76	326,431	249,159	509,630	20.60	24,739
1992	1,259.22	506	386	873	20.74	42
1993	425,725.69	164,586	125,626	300,100	20.82	14,414
1994	813,084.31	301,166	229,875	583,209	20.89	27,918
1997	476,076.58	150,297	114,719	361,358	21.11	17,118
1998	5,122.68	1,512	1,154	3,969	21.19	187
1999	733,003.38	199,963	152,628	580,375	21.27	27,286
2000	134,732.39	33,548	25,607	109,125	21.35	5,111
2001	75,250.56	16,841	12,854	62,397	21.43	2,912
2002	1,035,473.76	203,471	155,306	880,168	21.51	40,919
2003	3,084,919.59	515,182	393,230	2,691,690	21.60	124,615
2006	1,082,912.04	68,657	52,405	1,030,507	21.87	47,120
2007	724,400.00	16,154	12,330	712,070	21.97	32,411
	18,957,230.19	7,423,170	5,665,983	13,291,246		643,754

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

1970	47,179.50	27,227	20,782	26,398	21.04	1,255
2003	4,479,213.56	679,049	518,307	3,960,907	24.12	164,217
	4,526,393.06	706,276	539,089	3,987,305		165,472

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1926	123.34	97	74	49	12.62	4
1929	80,395.70	62,532	47,730	32,666	13.15	2,484
1937	96.64	73	56	41	14.30	3
1940	243.03	181	138	105	14.66	7
1943	77.99	57	44	34	14.99	2
1944	240.55	177	135	106	15.09	7
1945	705.67	516	394	312	15.19	21
1946	83.48	61	47	36	15.29	2
1948	226.63	164	125	102	15.48	7
1952	345.71	245	187	159	15.83	10
1953	14,054.31	9,922	7,573	6,481	15.91	407
1954	2,220.43	1,560	1,191	1,029	15.99	64
1957	105,289.95	72,882	55,630	49,660	16.22	3,062
1961	500.00	338	258	242	16.51	15
1964	447.22	297	227	220	16.71	13
1967	2,001.58	1,301	993	1,009	16.91	60
1968	8,366.46	5,397	4,119	4,247	16.97	250
1970	896.38	569	434	462	17.09	27
1971	7,172.76	4,513	3,445	3,728	17.15	217
1976	65,733.01	39,302	29,999	35,734	17.45	2,048
1981	41,728.50	23,355	17,826	23,903	17.73	1,348
1983	2,896.91	1,570	1,198	1,699	17.84	95
1984	1,789.15	953	727	1,062	17.89	59
1985	15,119.00	7,895	6,026	9,093	17.95	507
1986	4,762.00	2,437	1,860	2,902	18.00	161
1987	5,100.00	2,552	1,948	3,152	18.06	175
1988	13,000.00	6,353	4,849	8,151	18.11	450
1991	1,016.59	457	349	668	18.28	37
1994	112,266.69	45,165	34,474	77,793	18.44	4,219
1997	2,255,737.16	778,455	594,181	1,661,556	18.62	89,235
2000	880,659.75	242,181	184,853	695,807	18.80	37,011
	3,623,296.59	1,311,557	1,001,090	2,622,208		142,007

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRAINING & DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	304,645.15	214,805	163,957	140,688	12.62	11,148
1978	12,556.63	8,346	6,370	6,187	12.83	482
1979	584,053.79	384,132	293,202	290,852	12.86	22,617
1980	14,493.06	9,425	7,194	7,299	12.89	566
1996	88,212.56	39,625	30,245	57,968	13.34	4,345
1998	332,995.06	134,397	102,583	230,412	13.40	17,195
2006	353,516.75	34,503	26,336	327,181	13.68	23,917
2007	724,400.00	25,499	19,463	704,937	13.72	51,380
	2,414,873.00	850,732	649,350	1,765,524		131,650

HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1998	1,143,575.70	358,397	273,558	870,018	19.52	44,571
1999	54,119.83	15,722	12,000	42,120	19.59	2,150
2003	20,662.66	3,711	2,833	17,830	19.87	897
	1,218,358.19	377,830	288,391	929,968		47,618

NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1926	2,376.41	1,794	1,369	1,007	14.70	69
1934	825.49	583	445	380	17.58	22
1936	340,693.69	236,782	180,732	159,962	18.23	8,775
1939	12.47	8	6	6	19.14	
1940	60.29	41	31	29	19.43	1
1942	119.10	79	60	59	20.00	3
1944	196.50	128	98	99	20.53	5
1945	185.10	120	92	93	20.79	4

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1946	642.23	413	315	327	21.05	16
1947	19.10	12	9	10	21.30	
1948	624.96	396	302	323	21.54	15
1949	1,694.07	1,064	812	882	21.78	40
1950	377.04	235	179	198	22.01	9
1951	2,064.24	1,276	974	1,090	22.24	49
1952	3,060.66	1,877	1,433	1,628	22.47	72
1953	1,356.96	825	630	727	22.69	32
1955	23,972.00	14,342	10,947	13,025	23.12	563
1958	11,518.77	6,717	5,127	6,392	23.73	269
1961	22,998.15	13,045	9,957	13,041	24.32	536
1962	265,875.79	149,342	113,990	151,886	24.51	6,197
1963	316.83	176	134	183	24.69	7
1967	11,313.26	6,032	4,604	6,709	25.41	264
1968	39,159.47	20,649	15,761	23,398	25.58	915
1969	6,364.92	3,317	2,532	3,833	25.75	149
1970	1,015.54	523	399	617	25.92	24
1971	9,142.25	4,647	3,547	5,595	26.09	214
1973	962.56	476	363	600	26.42	23
1975	59,158.14	28,443	21,710	37,448	26.74	1,400
1976	125,671.88	59,493	45,410	80,262	26.90	2,984
1977	303.95	142	108	196	27.06	7
1979	116,303.04	52,290	39,912	76,391	27.38	2,790
1981	92,914.00	40,204	30,687	62,227	27.69	2,247
1982	1,928,507.22	817,301	623,833	1,304,674	27.84	46,863
1983	6,786.73	2,814	2,148	4,639	27.99	166
1984	15,287.08	6,194	4,728	10,559	28.14	375
1985	974.68	385	294	681	28.30	24
1988	1,398,886.77	508,076	387,806	1,011,081	28.75	35,168
1989	1,919,473.21	674,695	514,984	1,404,489	28.91	48,581
1992	11,237,383.57	3,528,538	2,693,276	8,544,108	29.36	291,012
1995	23,011.89	6,236	4,760	18,252	29.83	612
1999	45,711.13	9,307	7,104	38,607	30.47	1,267
2000	809,626.51	149,376	114,016	695,611	30.64	22,703
2001	3,974.02	652	498	3,476	30.81	113

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2042 NET SALVAGE PERCENT.. 0						
2002	302,521.02	43,261	33,020	269,501	30.98	8,699
2003	928,076.61	111,648	85,219	842,858	31.16	27,049
2006	40,888.44	1,799	1,373	39,515	31.72	1,246
	19,802,407.74	6,505,753	4,965,734	14,836,674		511,579
CARBONDALE AREA SERVICE CENTER INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2032 NET SALVAGE PERCENT.. 0						
1982	2,422,904.45	1,208,060	922,092	1,500,812	21.46	69,935
1998	158,986.15	44,373	33,869	125,117	22.81	5,485
1999	11,299.64	2,912	2,223	9,077	22.90	396
2000	4,154.93	976	745	3,410	23.00	148
	2,597,345.17	1,256,321	958,929	1,638,416		75,964
PJM HONEYWELL BUILDING INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. 0						
1990	387,815.40	189,487	144,632	243,183	16.58	14,667
1994	488,744.91	208,694	159,293	329,452	16.76	19,657
1995	1,711,250.97	699,388	533,831	1,177,420	16.81	70,043
	2,587,811.28	1,097,569	837,756	1,750,055		104,367
GALLERY ON THE MALL INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. 0						
2000	1,643,457.22	485,806	370,807	1,272,650	17.06	74,598

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GALLERY ON THE MALL						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2002	403,967.11	95,457	72,861	331,106	17.16	19,295
2006	474,399.25	37,193	28,389	446,010	17.39	25,647
	2,521,823.58	618,456	472,057	2,049,766		119,540
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1949	1,463.40	1,321	1,008	455	4.38	104
1950	671.32	602	459	212	4.65	46
1951	208.18	185	141	67	4.92	14
1952	468.50	414	316	153	5.21	29
1953	7,843.95	6,885	5,255	2,589	5.50	471
1954	6,764.94	5,893	4,498	2,267	5.80	391
1964	79.60	62	47	33	9.81	3
1965	96.08	74	56	40	10.32	4
1966	15,737.25	11,943	9,116	6,621	10.85	610
1967	69.11	52	40	29	11.41	3
1969	252,950.43	182,301	139,148	113,802	12.57	9,053
1971	4,068.14	2,819	2,152	1,916	13.82	139
1972	372,336.60	252,705	192,886	179,451	14.46	12,410
1973	7,170.78	4,760	3,633	3,538	15.13	234
1974	8,440.29	5,475	4,179	4,261	15.81	270
1975	229,632.74	145,380	110,966	118,667	16.51	7,188
1976	11,516.77	7,109	5,426	6,091	17.22	354
1977	110,809.19	66,630	50,858	59,951	17.94	3,342
1980	131,215.56	72,313	55,195	76,021	20.20	3,763
1981	196,739.44	105,020	80,160	116,579	20.98	5,557
1982	33,386.04	17,234	13,154	20,232	21.77	929
1983	11,040.93	5,503	4,200	6,841	22.57	303
1984	105,959.44	50,903	38,854	67,105	23.38	2,870
1985	95,996.03	44,350	33,852	62,144	24.21	2,567
1986	1,276.12	566	432	844	25.04	34
1987	277,061.10	117,668	89,814	187,247	25.89	7,232

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1988	22,759.73	9,236	7,050	15,710	26.74	588
1989	96,301.07	37,211	28,403	67,898	27.61	2,459
1990	3,762.42	1,380	1,053	2,709	28.49	95
1991	231,368.67	80,354	61,333	170,036	29.37	5,789
1992	27,877.00	9,124	6,964	20,913	30.27	691
1993	16,918.85	5,199	3,968	12,951	31.17	415
1995	90,610.16	24,166	18,446	72,164	33.00	2,187
1996	25,367.38	6,240	4,763	20,604	33.93	607
1997	128,445.20	28,939	22,089	106,356	34.86	3,051
1998	7,035.17	1,437	1,097	5,938	35.81	166
1999	110,913.67	20,330	15,518	95,396	36.75	2,596
2000	24,212.31	3,922	2,994	21,218	37.71	563
2002	183,022.26	21,835	16,666	166,356	39.63	4,198
2003	35,126.25	3,435	2,622	32,504	40.60	801
2005	463,370.82	25,207	19,240	444,131	42.55	10,438
2006	668,046.60	21,845	16,673	651,374	43.53	14,964
2007	724,400.00	7,896	6,027	718,373	44.51	16,140
	4,742,539.49	1,415,923	1,080,751	3,661,787		123,668
	222,918,224.09	74,827,331	57,114,466	165,803,757		7,404,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.4	3.32

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

ACCOUNT 390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

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

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. 0						
1950	6,082.44	6,082	6,082			
1951	237,130.79	237,131	237,131			
1953	179,384.00	177,536	179,384			
1954	162,301.21	159,217	162,301			
1955	18,793.79	18,273	18,794			
1956	7,590.99	7,312	7,591			
1957	7,030.99	6,710	7,031			
1960	248.69	230	249			
1961	583.88	535	584			
1962	105,149.00	95,297	105,149			
1964	4,268.63	3,786	4,269			
1967	490.25	420	490			
1969	246.98	206	247			
1970	21,769.18	17,953	21,769			
1971	17,215.38	13,996	17,215			
1972	130,618.87	104,626	129,399	1,220	5.97	204
1973	1,351,610.70	1,065,069	1,317,250	34,361	6.36	5,403
1975	526,062.18	400,333	495,121	30,941	7.17	4,315
1976	51,246.43	38,245	47,300	3,946	7.61	519
1977	4,943.58	3,615	4,471	473	8.06	59
1978	2,426.08	1,735	2,146	280	8.54	33
1979	33,209.72	23,214	28,710	4,500	9.03	498
1981	10,409.89	6,909	8,545	1,865	10.09	185
1982	128,732.49	83,071	102,740	25,992	10.64	2,443
1983	7,039.66	4,409	5,453	1,587	11.21	142
1984	355.10	215	266	89	11.81	8
1985	158,914.16	93,124	115,173	43,741	12.42	3,522
1986	105,226.77	59,453	73,530	31,697	13.05	2,429
1987	822,169.72	447,014	552,855	269,315	13.69	19,672
1988	325,089.67	169,469	209,595	115,495	14.36	8,043
1989	1,183,790.58	590,356	730,137	453,654	15.04	30,163
1990	258,639.58	123,035	152,167	106,473	15.73	6,769
1991	449,620.41	203,228	251,347	198,273	16.44	12,060
1992	1,885,293.19	806,340	997,260	888,033	17.17	51,720
1993	857,098.87	345,411	427,195	429,904	17.91	24,004
1994	164,259.12	62,090	76,791	87,468	18.66	4,687
1995	2,275,809.17	801,768	991,606	1,284,203	19.43	66,094

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. 0						
1996	99,866.42	32,586	40,302	59,564	20.21	2,947
1997	1,256,332.04	376,900	466,140	790,192	21.00	37,628
1998	1,053,773.32	287,680	355,795	697,978	21.81	32,003
1999	733,806.16	180,296	222,985	510,821	22.63	22,573
2000	5,111,492.70	1,114,305	1,378,144	3,733,349	23.46	159,137
2001	1,669,062.90	317,122	392,208	1,276,855	24.30	52,545
2002	1,247,895.15	201,785	249,563	998,332	25.15	39,695
2003	1,631,502.70	216,990	268,368	1,363,135	26.01	52,408
2004	1,734,250.16	180,362	223,067	1,511,183	26.88	56,220
2005	2,697,352.58	201,492	249,200	2,448,153	27.76	88,190
2006	816,886.64	36,760	45,464	771,423	28.65	26,926
	29,553,072.91	9,323,691	11,378,579	18,174,495		813,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.3	2.75

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

ACCOUNT 390.41 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

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

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

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	138,470.91	138,471	138,471			
1988	329,075.33	320,848	300,012	29,063	0.50	29,063
1989	511,644.39	473,271	442,536	69,108	1.50	46,072
1990	826,331.86	723,040	676,084	150,248	2.50	60,099
1991	800,135.50	660,112	617,243	182,893	3.50	52,255
1992	995,340.97	771,389	721,294	274,047	4.50	60,899
1993	708,375.22	513,572	480,220	228,155	5.50	41,483
1994	806,960.44	544,698	509,324	297,636	6.50	45,790
1995	625,463.94	390,915	365,528	259,936	7.50	34,658
1996	95,891.98	55,138	51,557	44,335	8.50	5,216
1997	237,227.47	124,544	116,456	120,771	9.50	12,713
1998	365,186.79	173,464	162,199	202,988	10.50	19,332
1999	1,571,951.50	668,079	624,693	947,259	11.50	82,370
2000	950,139.84	356,302	333,163	616,977	12.50	49,358
2001	1,746,072.65	567,474	530,621	1,215,452	13.50	90,033
2002	519,447.79	142,848	133,571	385,877	14.50	26,612
2003	554,938.92	124,861	116,752	438,187	15.50	28,270
2004	751,830.41	131,570	123,026	628,804	16.50	38,109
2005	1,047,886.80	130,986	122,480	925,407	17.50	52,880
2006	617,253.10	46,294	43,287	573,966	18.50	31,025
2007	1,495,000.00	37,375	34,948	1,460,052	19.50	74,874
	15,694,625.81	7,095,251	6,643,465	9,051,161		881,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	5.61

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

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	128,927.38	124,634	108,935	19,992	0.50	19,992
1994	25,757.41	23,182	20,262	5,495	1.50	3,663
1995	11,543.78	9,619	8,407	3,137	2.50	1,255
1996	8,336.95	6,392	5,587	2,750	3.50	786
1997	25,939.24	18,157	15,870	10,069	4.50	2,238
1998	40,260.91	25,497	22,285	17,976	5.50	3,268
1999	6,365.76	3,607	3,153	3,213	6.50	494
2000	635.95	318	278	358	7.50	48
2001	22,521.52	9,759	8,530	13,992	8.50	1,646
2002	80,446.82	29,500	25,784	54,663	9.50	5,754
2003	7,809.77	2,343	2,048	5,762	10.50	549
2004	22,997.83	5,365	4,689	18,309	11.50	1,592
2005	142,303.94	23,722	20,734	121,570	12.50	9,726
2006	28,117.15	2,812	2,458	25,659	13.50	1,901
	551,964.41	284,907	249,020	302,945		52,912
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.7	9.59

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

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	40,949.00	40,949	40,949			
2003	104,002.22	93,602	51,591	52,411	0.50	52,411
	144,951.22	134,551	92,540	52,411		52,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.0	36.16

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

ACCOUNT 391.8 OFFICE FURNITURE AND EQUIPMENT-POWER MGMT. SYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

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

SURVIVOR CURVE.. 7-SQUARE
NET SALVAGE PERCENT.. 0

1986	2,391,512.22	2,391,512	2,391,512			
1988	12,913,294.67	12,913,295	12,913,295			
1989	13,226,447.47	13,226,447	13,226,447			
1990	735,096.02	735,096	735,096			
1991	38,456.33	38,456	38,456			
1992	861,285.97	861,286	861,286			
1993	303,136.36	303,136	303,136			
1994	5,744,081.94	5,744,082	5,744,082			
1995	814,450.55	814,451	814,451			
2003	1,077,181.86	692,520	1,077,182			
2005	63,511.80	22,680	63,512			
	38,168,455.19	37,742,961	38,168,455			

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

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

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - 5 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	8,718.35	8,718	8,718			
2002	38,354.55	38,355	38,355			
2003	85,319.44	68,256	46,139	39,180	1.00	39,180
2004	116,249.09	69,749	47,147	69,102	2.00	34,551
2005	25,577.81	10,231	6,916	18,662	3.00	6,221
2006	105,885.11	21,177	14,315	91,570	4.00	22,893
	380,104.35	216,486	161,590	218,514		102,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.1	27.06

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

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - 8 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	69,551.88	69,552	69,552			
1999	349,095.22	349,095	349,095			
2000	601,623.32	526,420	339,388	262,235	1.00	262,235
2001	609,323.00	456,992	294,627	314,696	2.00	157,348
2002	816,254.86	510,159	328,904	487,351	3.00	162,450
2003	728,431.38	364,216	234,814	493,617	4.00	123,404
2004	1,056,257.81	396,097	255,368	800,890	5.00	160,178
2005	1,075,401.47	268,850	173,330	902,071	6.00	150,345
2006	1,658,064.19	207,258	133,621	1,524,443	7.00	217,778
2007	2,912,000.00			2,912,000	8.00	364,000
	9,876,003.13	3,148,639	2,178,699	7,697,303		1,597,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.8	16.18

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

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	55,375.25	55,375	55,375			
1997	835,219.12	835,219	835,219			
1998	271,701.18	244,531	128,720	142,981	1.00	142,981
1999	2,788,831.52	2,231,065	1,174,427	1,614,405	2.00	807,203
2000	2,895,158.90	2,026,611	1,066,803	1,828,356	3.00	609,452
2001	3,341,797.31	2,005,078	1,055,468	2,286,329	4.00	571,582
2002	4,404,553.25	2,202,277	1,159,273	3,245,280	5.00	649,056
2003	3,459,595.52	1,383,838	728,448	2,731,148	6.00	455,191
2004	4,526,320.00	1,357,896	714,793	3,811,527	7.00	544,504
2005	5,916,222.31	1,183,244	622,856	5,293,366	8.00	661,671
2006	4,678,738.93	467,874	246,288	4,432,451	9.00	492,495
2007	12,430,000.00			12,430,000	10.00	1,243,000
	45,603,513.29	13,993,008	7,787,670	37,815,843		6,177,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.1	13.55

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. 0						
1925	483.93	484	484			
1926	685.15	685	685			
1927	1,261.01	1,261	1,261			
1928	359.33	359	359			
1930	864.34	864	864			
1933	95.04	95	95			
1934	67.34	67	67			
1936	656.16	656	656			
1938	167.30	167	167			
1941	92.54	93	93			
1946	169.95	170	170			
1947	475.00	475	475			
1948	443.95	444	444			
1949	238.54	239	239			
1950	438.75	439	439			
1951	1,683.00	1,683	1,683			
1952	451.72	452	452			
1958	2,300.00	2,245	710	1,590	0.38	1,590
1959	1,708.87	1,654	523	1,186	0.51	1,186
1960	3,311.42	3,173	1,003	2,308	0.67	2,308
1961	2,167.30	2,056	650	1,517	0.82	1,517
1964	2,081.28	1,911	604	1,477	1.31	1,127
1965	5,013.26	4,550	1,438	3,575	1.48	2,416
1966	2,476.09	2,221	702	1,774	1.65	1,075
1967	3,563.99	3,156	998	2,566	1.83	1,402
1968	3,838.57	3,359	1,062	2,777	2.00	1,389
1969	2,668.00	2,304	728	1,940	2.18	890
1970	999.87	852	269	731	2.37	308
1972	5,376.20	4,455	1,408	3,968	2.74	1,448
1973	18,382.59	15,004	4,743	13,640	2.94	4,639
1975	759.30	601	190	569	3.34	170
1976	3,002.51	2,338	739	2,264	3.54	640
1982	1,064.62	740	234	831	4.88	170
1983	3,500.00	2,378	752	2,748	5.13	536
1986	2,000.00	1,262	399	1,601	5.90	271
1987	15,221.60	9,352	2,956	12,266	6.17	1,988
1989	5,828.00	3,377	1,068	4,760	6.73	707

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. 0						
1991	8,006.05	4,333	1,370	6,636	7.34	904
1992	797.31	416	132	665	7.65	87
1993	15,779.24	7,909	2,500	13,279	7.98	1,664
1994	30,492.31	14,655	4,633	25,859	8.31	3,112
1997	115,765.57	47,823	15,117	100,649	9.39	10,719
1998	124,318.58	48,323	15,275	109,044	9.78	11,150
1999	184,635.34	67,152	21,227	163,408	10.18	16,052
2000	269,378.94	90,565	28,628	240,751	10.62	22,670
2001	215,496.20	65,726	20,777	194,719	11.12	17,511
2002	394,820.59	106,838	33,772	361,049	11.67	30,938
2003	31,474.61	7,277	2,300	29,175	12.30	2,372
2004	273,764.18	51,167	16,175	257,589	13.01	19,799
2005	452,970.23	62,555	19,774	433,196	13.79	31,414
2006	35,773.83	3,062	968	34,806	14.63	2,379
2007	988,000.00	29,047	9,182	978,818	15.53	63,028
	3,235,369.50	682,469	221,639	3,013,731		259,576

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.6 8.02

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

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	323,484.96	194,091	70,560	252,925	6.00	42,154
1999	363,982.13	194,112	70,568	293,414	7.00	41,916
2004	279,891.99	55,978	20,351	259,541	12.00	21,628
2005	583,469.76	77,777	28,275	555,195	13.00	42,707
	1,550,828.84	521,958	189,754	1,361,075		148,405
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.2	9.57

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

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - 20 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	333,304.12	133,322	65,440	267,864	12.00	22,322
2000	52,678.32	18,437	9,050	43,628	13.00	3,356
2007	1,005,000.00			1,005,000	20.00	50,250
	1,390,982.44	151,759	74,490	1,316,492		75,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.3	5.46

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

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	172,389.76	155,151	104,149	68,241	2.50	27,296
1986	85,072.25	73,162	49,112	35,960	3.50	10,274
1987	157,098.31	128,821	86,474	70,624	4.50	15,694
1988	44,711.50	34,875	23,411	21,301	5.50	3,873
1989	91,638.23	67,812	45,520	46,118	6.50	7,095
1990	30,836.41	21,585	14,489	16,347	7.50	2,180
1991	57,979.79	38,267	25,688	32,292	8.50	3,799
1992	96,214.79	59,653	40,043	56,172	9.50	5,913
1993	186,050.58	107,909	72,436	113,615	10.50	10,820
1994	93,946.25	50,731	34,054	59,892	11.50	5,208
1995	306,476.93	153,238	102,865	203,612	12.50	16,289
1997	9,077.76	3,813	2,560	6,518	14.50	450
1998	8,842.66	3,360	2,255	6,588	15.50	425
2000	227,512.42	68,254	45,817	181,695	17.50	10,383
2001	279,859.97	72,764	48,844	231,016	18.50	12,487
2002	56,321.64	12,391	8,318	48,004	19.50	2,462
2003	54,297.32	9,774	6,561	47,736	20.50	2,329
2004	151,581.74	21,221	14,245	137,337	21.50	6,388
2005	145,290.55	14,529	9,753	135,538	22.50	6,024
	2,255,198.86	1,097,310	736,594	1,518,606		149,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	6.62

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

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	142,586.69	139,022	98,129	44,458	0.50	44,458
1989	106,392.81	98,413	69,465	36,928	1.50	24,619
1990	158,054.97	138,298	97,618	60,437	2.50	24,175
1991	216,113.07	178,293	125,848	90,265	3.50	25,790
1992	205,973.84	159,630	112,675	93,299	4.50	20,733
1993	83,755.65	60,723	42,861	40,895	5.50	7,435
1994	82,990.00	56,018	39,540	43,450	6.50	6,685
1995	740.83	463	327	414	7.50	55
1996	14,322.24	8,235	5,813	8,509	8.50	1,001
1997	29,027.69	15,240	10,757	18,271	9.50	1,923
1998	188,094.94	89,345	63,064	125,031	10.50	11,908
1999	121,352.81	51,575	36,404	84,949	11.50	7,387
2000	96,521.94	36,196	25,549	70,973	12.50	5,678
2001	124,037.69	40,312	28,454	95,584	13.50	7,080
2002	466,162.40	128,195	90,486	375,676	14.50	25,909
2003	528,521.89	118,917	83,938	444,584	15.50	28,683
2004	434,550.45	76,046	53,677	380,873	16.50	23,083
2005	747,571.27	93,446	65,959	681,612	17.50	38,949
2006	562,426.13	42,182	29,774	532,652	18.50	28,792
	4,309,197.31	1,530,549	1,080,338	3,228,860		334,343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.7	7.76

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

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	697.76	506	114	584	5.50	106
1995	10,587.34	6,617	1,487	9,100	7.50	1,213
1996	20,754.91	11,934	2,681	18,074	8.50	2,126
1997	96,121.16	50,464	11,336	84,785	9.50	8,925
1998	1,282.08	609	137	1,145	10.50	109
2000	27,881.85	10,456	2,349	25,533	12.50	2,043
2001	1,593.68	518	116	1,478	13.50	109
2002	869.32	239	54	815	14.50	56
2005	6,293.57	787	177	6,117	17.50	350
	166,081.67	82,130	18,451	147,631		15,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.8	9.05

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

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	104,093.36	101,491	87,035	17,058	0.50	17,058
1989	284,996.17	263,621	226,072	58,924	1.50	39,283
1990	288,378.77	252,331	216,390	71,989	2.50	28,796
1991	251,632.81	207,597	178,028	73,605	3.50	21,030
1992	257,108.65	199,259	170,877	86,232	4.50	19,163
1993	229,217.02	166,182	142,511	86,706	5.50	15,765
1997	99,962.49	52,480	45,005	54,957	9.50	5,785
1998	160,017.56	76,008	65,182	94,836	10.50	9,032
1999	7,950.87	3,379	2,898	5,053	11.50	439
2006	1,500,599.10	112,545	96,514	1,404,085	18.50	75,896
	3,183,956.80	1,434,893	1,230,512	1,953,445		232,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	7.29

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

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	29,547.61	29,548	29,548			
1988	313,901.47	306,054	272,616	41,285	0.50	41,285
1989	114,738.88	106,133	94,537	20,202	1.50	13,468
1990	83,887.65	73,402	65,382	18,506	2.50	7,402
1991	126,815.03	104,622	93,192	33,623	3.50	9,607
1992	541,140.02	419,384	373,564	167,576	4.50	37,239
1993	381,541.23	276,617	246,395	135,146	5.50	24,572
1994	363,633.64	245,453	218,636	144,998	6.50	22,307
1995	2,062,703.11	1,289,189	1,148,340	914,363	7.50	121,915
1996	299,800.25	172,385	153,551	146,249	8.50	17,206
1997	135,082.96	70,919	63,171	71,912	9.50	7,570
1998	140,602.54	66,786	59,489	81,114	10.50	7,725
1999	85,952.55	36,530	32,539	53,414	11.50	4,645
2000	967,705.34	362,890	323,243	644,462	12.50	51,557
2001	668,345.50	217,212	193,480	474,866	13.50	35,175
2002	581,977.83	160,044	142,559	439,419	14.50	30,305
2003	372,866.40	83,895	74,729	298,137	15.50	19,235
2004	390,995.96	68,424	60,948	330,048	16.50	20,003
2005	96,407.82	12,051	10,734	85,674	17.50	4,896
2006	12,929.96	970	864	12,066	18.50	652
2007	2,786,000.00	69,650	62,041	2,723,959	19.50	139,690
	10,556,575.75	4,172,158	3,719,558	6,837,019		616,454

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.1 5.84

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

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	79,060.84	79,061	79,061			
1988	33,291.84	32,460	30,224	3,068	0.50	3,068
1989	23,934.84	22,140	20,615	3,320	1.50	2,213
1990	268,660.38	235,078	218,881	49,779	2.50	19,912
1991	777,817.29	641,699	597,486	180,331	3.50	51,523
1992	1,230,108.08	953,334	887,650	342,458	4.50	76,102
1993	2,017,670.46	1,462,811	1,362,023	655,647	5.50	119,209
1994	1,503,730.92	1,015,018	945,084	558,647	6.50	85,946
1995	203,399.22	127,125	118,366	85,033	7.50	11,338
1997	41,892.51	21,994	20,479	21,414	9.50	2,254
1998	3,999.36	1,900	1,769	2,230	10.50	212
1999	6,030.96	2,563	2,386	3,645	11.50	317
2000	37,522.42	14,071	13,102	24,420	12.50	1,954
2001	3,293.81	1,070	996	2,298	13.50	170
2002	37,831.02	10,404	9,687	28,144	14.50	1,941
2003	31,583.95	7,106	6,616	24,968	15.50	1,611
2004	3,231.14	565	526	2,705	16.50	164
2005	15,517.28	1,940	1,807	13,710	17.50	783
2006	923.84	69	64	860	18.50	46
	6,319,500.16	4,630,408	4,316,822	2,002,677		378,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	5.99

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

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	143,762.18	118,604	129,606	14,156	3.50	4,045
1992	101,204.89	78,434	85,710	15,495	4.50	3,443
1993	474,238.03	343,823	375,718	98,520	5.50	17,913
1994	30,563.25	20,630	22,544	8,019	6.50	1,234
1995	47,812.38	29,883	32,655	15,157	7.50	2,021
1996	175,603.91	100,972	110,339	65,265	8.50	7,678
1997	11,208.56	5,884	6,430	4,779	9.50	503
1998	2,964.73	1,408	1,539	1,426	10.50	136
2000	16,817.77	6,307	6,892	9,926	12.50	794
2001	158,832.05	51,620	56,408	102,424	13.50	7,587
2002	438,523.34	120,594	131,780	306,743	14.50	21,155
2004	3,772.58	660	721	3,052	16.50	185
2005	216,929.14	27,116	29,632	187,297	17.50	10,703
2006	214,313.84	16,074	17,565	196,749	18.50	10,635
	2,036,546.65	922,009	1,007,539	1,029,008		88,032
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.7	4.32

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

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,363.93	1,182	1,102	262	2.00	131
1997	25,802.63	17,203	16,033	9,770	5.00	1,954
1998	47,479.14	28,487	26,549	20,930	6.00	3,488
1999	6,699.81	3,573	3,330	3,370	7.00	481
2001	70,297.74	28,119	26,206	44,092	9.00	4,899
2002	75,661.59	25,218	23,503	52,159	10.00	5,216
2003	117,108.15	31,233	29,109	87,999	11.00	8,000
2004	202,246.43	40,449	37,698	164,548	12.00	13,712
2005	512,860.76	68,364	63,714	449,147	13.00	34,550
2006	478,247.77	31,899	29,729	448,519	14.00	32,037
	1,537,767.95	275,727	256,973	1,280,796		104,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.3	6.79

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

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1938	53.75	54	54			
1940	49.26	49	49			
1943	15.00	15	15			
1946	2,100.92	2,101	2,101			
1948	7,884.68	7,885	7,885			
1949	9,712.31	9,712	9,712			
1950	663.48	663	663			
1951	1,136.19	1,136	1,136			
1952	1,114.02	1,114	1,114			
1953	6,072.69	6,073	6,073			
1954	455.81	456	456			
1955	470.63	471	471			
1956	3,731.37	3,731	3,731			
1957	8,170.21	8,170	8,170			
1958	8,330.22	8,330	8,330			
1959	20,919.97	20,920	20,920			
1960	3,858.77	3,859	3,859			
1961	8,399.96	8,400	8,400			
1962	6,314.12	6,314	6,314			
1963	1,256.85	1,257	1,257			
1964	7,459.49	7,459	7,459			
1965	8,444.68	8,445	8,445			
1966	37.48	37	37			
1967	880.57	881	881			
1968	2,405.89	2,406	2,406			
1969	39,266.53	39,267	39,267			
1970	9,408.65	9,409	9,409			
1971	17,119.89	17,120	17,120			
1972	106,891.12	106,891	106,891			
1973	517,195.56	517,196	517,196			
1974	126,150.48	126,150	126,150			
1975	179,596.97	179,597	179,597			
1976	139,191.24	139,191	139,191			
1977	65,959.78	65,960	65,960			
1978	23,714.66	23,715	23,715			
1979	28,266.89	28,267	28,267			
1980	100,901.78	100,902	100,902			

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

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	56,114.28	56,114	56,114			
1982	60,802.64	60,803	60,803			
1983	870,751.92	870,752	870,752			
1984	53,630.99	53,631	53,631			
1985	579,511.06	579,511	579,511			
1986	393,293.90	393,294	393,294			
1987	668,278.54	668,279	668,279			
1988	527,080.59	527,081	527,081			
1989	209,032.21	209,032	209,032			
1990	324,005.62	324,006	324,006			
1991	254,011.10	254,011	254,011			
1992	524,403.25	524,403	524,403			
1993	331,942.70	320,889	162,064	169,879	0.50	169,879
1994	1,442,213.37	1,297,992	655,546	786,667	1.50	524,445
1995	223,288.22	186,066	93,972	129,316	2.50	51,726
1996	4,170.60	3,198	1,615	2,556	3.50	730
1997	183,136.54	128,196	64,745	118,392	4.50	26,309
1998	24,689.11	15,636	7,897	16,792	5.50	3,053
1999	41,303.23	23,407	11,822	29,481	6.50	4,536
2000	217,450.78	108,725	54,911	162,540	7.50	21,672
2001	780,569.69	338,221	170,816	609,754	8.50	71,736
2002	6,084.02	2,231	1,127	4,957	9.50	522
2004	40,595.99	9,471	4,783	35,813	11.50	3,114
2005	30,402.23	5,068	2,560	27,842	12.50	2,227
2006	31,226.44	3,123	1,577	29,649	13.50	2,196
2007	35,000.00	1,166	589	34,411	14.50	2,373
	9,376,590.89	8,427,909	7,218,544	2,158,049		884,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.4 9.43

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

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

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

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

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	166,712.70	129,202	7,496	159,217	4.50	35,382
1993	104,597.83	75,833	4,400	100,198	5.50	18,218
1994	29,884.25	20,172	1,170	28,714	6.50	4,418
1995	155,308.76	97,068	5,632	149,677	7.50	19,957
1996	38,397.65	22,079	1,281	37,117	8.50	4,367
1997	11,815.88	6,203	360	11,456	9.50	1,206
1999	51,134.22	21,732	1,261	49,873	11.50	4,337
2000	2,606.80	978	57	2,550	12.50	204
2001	21,753.77	7,070	410	21,344	13.50	1,581
2003	57,795.56	13,004	755	57,041	15.50	3,680
2004	53,077.26	9,289	539	52,538	16.50	3,184
2005	98,926.19	12,366	718	98,208	17.50	5,612
2006	280,677.87	21,051	1,221	279,457	18.50	15,106
	1,072,688.74	436,047	25,300	1,047,390		117,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.9	10.93