

PA P.U.C. v. PPL Electric Utilities Corporation

Docket No. R-00049255

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ON BEHALF OF PPL ELECTRIC UTILITIES CORPORATION**

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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-00049255

PPL Electric Utilities Corporation

Statement No. Remand-1

Remand Direct Testimony of Douglas A. Krall

Remand Direct Testimony of Douglas A. Krall

1

2 Q. Please state your name and business address.

3 A. My name is Douglas A. Krall. My business address is Two North Ninth Street,
4 Allentown, Pennsylvania, 18101.

5

6 Q. By whom are you employed and in what capacity?

7 A. I am employed by PPL Electric Utilities Corporation ("PPL Electric" or the
8 "Company") a subsidiary of PPL Corporation. I work in the Asset Management
9 Department of PPL Electric, and my title is Manager – Regulatory Strategy.

10

11 Q. Have you previously presented testimony and sponsored exhibits relating to
12 revenue allocation in this proceeding?

13 A. Yes, I have. I provided written direct testimony that was designated as
14 Statement No. 4 and included Exhibit DAK1. I also provided written rebuttal
15 testimony that was designated as Statement No. 4-R which included Exhibits
16 DAK2, DAK3, and DAK4. I also provided written surrebuttal testimony that was
17 designated as Statement No. 4-SR.

18 Q. What is the purpose of your remand direct testimony?

19 A. My testimony will explain and support the Company's proposed allocation of the
20 distribution and transmission rate increases among the rate classes in light of the
21 Commonwealth's Court's decision in the Lloyd case. Details regarding the
22 Company's proposal, development of rates and customer impacts are contained

1 in Mr. Kasper's testimony. Mr. Kleha presents testimony on and provides
2 support for cost of service issues.
3

4 Q. By way of background, please summarize the Company's original proposal
5 regarding the allocation of revenue increases in this proceeding.

6 A. Much of this information was provided in the direct, rebuttal, and surrebuttal
7 testimony described above and will not be repeated here. For ease of reference,
8 however, the following summarizes the principles that PPL Electric used to guide
9 the allocation of revenue requirements:

- 10 1. The Company sought to bring the rate of return for distribution service for
11 each customer class closer to the system average rate of return for
12 distribution service.
- 13 2. The Company sought to keep the increase on a total-bill basis to all rate
14 schedules below 10%. "Total-bill" basis means that the allocation process
15 included both the distribution increase proposed in this case and an
16 estimate of the increase in transmission rates that also was expected to
17 occur on January 1, 2005. Those increases were compared to the total
18 bill (including generation charges) for each rate schedule.

19 In essence, a two-step process was employed to allocate the distribution and
20 transmission rate changes. First, the distribution revenue increase was allocated
21 in a way that moved all classes toward system average rate of return on a
22 relative rate of return basis. The Company then calculated the transmission rate
23 increase on a cost of service basis. However, this allocation of the transmission

1 revenue increase caused a violation of the 10% total bill limitation for residential
2 customers. To address this issue, the Company revised the Transmission
3 Service Charge ("TSC") design to a flat per kWh charge, which departed from
4 cost of service, but allowed the Company to meet the 10% total bill criterion. A
5 flat per kWh charge was simple to apply and understand, and was viewed by the
6 Company as a reasonable compromise, at least while generation rates were still
7 capped through 2009. Also, the use of a flat charge addressed an issue that is
8 unique to PPL Electric. Pursuant to its Open Access Transmission Tariff
9 ("OATT"), PJM allocates about 70% of transmission service costs to load servers
10 based on the actual peak loads served by the load server. In the case of PPL
11 Electric's default service load, peak loads can occur in either the summer or
12 winter. As a result, while the Company's allocated cost for transmission service
13 under the OATT may be relatively stable from year to year, the allocation of
14 those costs to, for example, electric heat and street lighting customers, will be
15 higher if determined based on a winter peak (to which they would have made a
16 significant contribution), than if determined based on a summer peak. The use of
17 a flat per kwh charge avoided such variations.

18
19 Q. Was this proposal approved by the Commission?

20 A. Yes, it was, but it was rejected by the Commonwealth Court.

1 Q. Why did the Court reject this approach?

2 A. The Court found two principal problems with the Company's approach. First, the
3 Court held that use of a 10% total bill criterion was inconsistent with the rate
4 unbundling requirements of the Competition Act. Second, the Court held that the
5 Company had given too little attention to cost of service, which the Court
6 described as the "polestar" of rate design, and had allowed gradualism to "trump"
7 *all other concerns, including cost of service.*

8
9 Q. Please summarize the Company's response on remand to the Court's decision?

10 A. The Company has undertaken a complete re-analysis of its revenue allocation in
11 order to comply with the Court's decision. Specifically, the Company has
12 eliminated the 10% total bill criterion, and has separately examined transmission
13 and distribution rates from a cost-based perspective. As a result of the re-
14 examination of transmission rates, the Company is proposing to revise the TSC
15 prospectively to more closely reflect cost of service and to refund/recoup
16 amounts, with interest, that were collected under the original TSC during 2005,
17 2006, and 2007. With respect to its distribution rates, the Company has
18 *developed a plan to move all major customer classes to cost of service rates*
19 *over a period of three rate cases; including the 2004 case, the request for an*
20 *increase in distribution rates filed with the Commission on March 29, 2007 at*
21 *Docket No. R-00072155, and the next distribution rate case after that.*
22 Consistent with this plan, and as more fully described below, the Company is not
23 proposing to redesign its distribution rates in this proceeding except for the

1 refunding of amounts collected to recover costs associated with Hurricane Isabel
2 consistent with Commonwealth Court's decision on this issue.

3
4 Q. Please describe the Company's proposal in this proceeding regarding
5 transmission rates.

6 A. The Company proposes to revise retail transmission rates to more fully reflect
7 cost of service. This would occur in two pieces. First, in its 2008 TSC filing,
8 which will be made on or about December 1, 2007, the Company will propose
9 going-forward rates for default service customers which reflect the way in which
10 those customers cause PPL Electric to incur transmission costs under the
11 OATT. To accomplish this, the TSC would be calculated separately for each of
12 three customer classes; i.e., (1) residential, (2) small commercial and industrial,
13 including street lighting, and (3) large commercial and industrial. Second, the
14 Company proposes to recalculate its TSC rates for the 2005-2007 period to
15 reflect the proposed going-forward cost of service approach. The differences
16 between the class revenues resulting from these revised 2005-2007 cost of
17 service rates and the revenues actually charged to customer classes during that
18 period would be refunded to customer classes which had paid more than under
19 the revised rates and recouped from customer classes which had paid less than
20 under the revised rates, with interest, over a two-year period, i.e., January 1,
21 2008 through December 31, 2009. This will be reflected as a charge/credit to the
22 E-factor in the Company's TSC.

1 Q. Why do you propose a two-year refund/recoupment period?

2 A. There are two primary considerations that shaped the Company's proposal to
3 accomplish the refund/recoupment over a two-year period. First, the Company
4 believes that it is highly desirable to complete any refund/recoupment prior to the
5 expiration of its generation rate caps on December 31, 2009. At that point,
6 customers will be experience rates that reflect market pricing and it is desirable
7 to avoid additional transitional distortions. Second, although the amounts
8 requiring refund/recoupment were accumulated over three years, they are not so
9 large that they need to be redistributed over more than two years.

10
11 Q. Has the Company calculated the effect on customers as a result of this revision?

12 A. Yes. Prospectively, the Company proposes to calculate the TSC for each of the
13 customer classes described above starting with the total transmission costs that
14 the Company incurs under the OATT and then allocating those costs to each of
15 the three customer classes, consistent with OATT procedures, based on forecast
16 class kwh and actual class contribution to peak kw demand during the prior year
17 ended November 30. In his testimony, Mr. Kasper has calculated a forecast of
18 the 2008 TSC for each of the three customer classes under both a recent winter
19 peak scenario and a recent summer peak scenario. This calculation of the 2008
20 TSC will need to be finalized to reflect actual peak loads through the year ended
21 November 30, 2007. The 2008 TSCs calculated by Mr. Kasper also will need to
22 be updated to reflect forecasts of kwh sales for each of the customer classes that

1 will be made later in 2007. Mr. Kasper's illustrative calculations indicate that
2 TSCs for each class may increase or decrease from 2007 TSCs as follows:

- 3 1. Residential: Increase from 0.568 cents/kwh to 0.612 cents/kwh if based
4 on a summer peak and to 0.680 cents/kwh if based on a winter peak.
- 5 2. Small Commercial and Industrial: Increase from 0.568 cents/kwh to 0.585
6 cents/kwh if based on a summer peak, but decrease to 0.503 cents/kwh if
7 based on a winter peak.
- 8 3. Large Commercial and Industrial: Decrease from 0.568 cents/kwh to 0.466
9 cents/kwh if based on a summer peak and to 0.458 cents/kwh if based on
10 a winter peak.

11 As Mr. Kasper notes, these calculations are based upon recent summer and
12 winter peaks, and the actual peaks in 2007 will result in different charges for
13 each class.

14 Retrospectively, the Company proposes to use the three customer class
15 methodology I have described to calculate what the TSCs would have been in
16 2005, 2006, and 2007 for each of the customer classes had that method been
17 employed. Those TSCs, when multiplied by actual kwh in each of those years,
18 will allow the Company to determine the revenues that should have been
19 collected from each of the customer classes had the three customer class
20 methodology been in place. Comparing these amounts to the amounts actually
21 collected allows a determination to be made of the amounts that need to be
22 refunded to or recouped from each of the three customer classes. Mr. Kleha has
23 calculated these amounts for 2005 and 2006, and estimated the amount for

1 2007. (Actual 2007 collections cannot be determined until actual 2007 kwh are
2 known.) Mr. Kleha's figures indicate that, in 2005 and 2006, between \$17 million
3 and \$18 million per year too little was collected from customers in the Residential
4 customer class and that an equal amount was overcollected from the Small and
5 Large Commercial and Industrial classes. Mr. Kleha's estimate for 2007
6 indicates that about \$8 million too little will be collected from the Residential class
7 and about \$3 million too little will be collected from the Small Commercial and
8 Industrial class. The sum of these two undercollections, or about \$11 million, is
9 the amount that is estimated will be overcollected during 2007 from the Large
10 Commercial and Industrial class. Mr. Kasper has added interest to these
11 amounts to forecast the balance that must be redistributed as of December 31,
12 2007. Mr. Kasper has then assumed that half of the redistribution will be
13 accomplished in 2008 and half (with additional interest applied to the portion not
14 redistributed until 2009) will be redistributed in 2009. Using these estimates and
15 currently estimated kwh sales for each class, the Company estimates that the
16 adjustments to the 2008 and 2009 TSCs to reflect redistribution will be as
17 follows:

- 18 1. Residential: Adder of 0.165 cents/kwh in 2008 and 0.177 cents/kwh in
19 2009
- 20 2. Small Commercial and Industrial: Adder of 0.034 cents/kwh in 2008 and
21 0.035 cents/kwh in 2009
- 22 3. Large Commercial and Industrial: Credit of 0.162 cents/kwh in 2008 and
23 0.175 cents/kwh in 2009

1 Q. Is it the Company's position that the changes to the TSC must occur at the end of
2 2007?

3 A. No, it is not. Because the TSC is a reconcilable charge, the Company believes it
4 possible to make adjustments prior to the end of 2007, should the Commission
5 issue an order in time to support such earlier adjustments. Earlier
6 *implementation of the refunds would change the interest amounts and resulting*
7 *charges.*

8
9 Q. What are the principal factors that cause these changes to the TSC?

10 A. As explained above, in order to meet the 10% total bill criterion, the retail
11 transmission rates originally proposed by the Company and approved by the
12 Commission were based on a flat per kWh energy charge to all customers. This
13 approach, however, was not consistent with how these costs were incurred under
14 the PJM OATT. The transmission costs at issue are incurred under the OATT as
15 an expense by the Company to provide retail transmission service to its default
16 service customers. Some costs, principally ancillary service costs and PJM
17 administrative costs, are incurred on a per kWh basis. However, the bulk of
18 these costs, i.e., network integration transmission service, are incurred on a KW
19 demand basis. Thus, the TSC rates being charged were not reflective of how the
20 costs were being incurred. As I explained above, the TSC departed from cost of
21 service for transmission rates primarily to meet the 10% total bill limit criterion.
22 Without this limitation, there is little basis to charge rates that do not accurately
23 reflect cost of service. The Company, therefore, believes that it is appropriate

1 and consistent with the Court's decision to move to cost of service transmission
2 rates at this time.

3
4 Q. Why doesn't the Company propose to move to cost of service rates over time,
5 rather than all at once?

6 A. For four principal reasons. First, the TSC was first created in January 1,
7 2005. Prior to that time, transmission costs were recovered through a per/kwh
8 charge that varied by rate schedule consistent with the rate unbundling that
9 occurred in the Company's restructuring case. Those rates reasonably reflected
10 the cost of providing transmission service as of 1995; the date of the Company's
11 last base rate proceeding prior to restructuring. That changed when the
12 Company established a uniform per kWh TSC. Because the departure from cost
13 of service was first created in 2005, and was not a legacy of unbundling or prior
14 rate design decisions, it makes sense to move to cost of service now rather than
15 phase it in over time. Second, while not insignificant, transmission rates are a
16 relatively smaller part of a customer's bill and gradualism constraints have less
17 application. This is to be contrasted with distribution rates, which are a larger
18 part of a customer's bill and have significant legacy issues which are addressed
19 below. Third, transmission rates are part of the price to compare for shopping
20 customers. Rates that reflect cost of service will be more pro-competitive than
21 the initial TSC design. Finally, as explained above, the design of the initial TSC
22 was driven by the 10% total bill limit which was specifically rejected by the Court.

1 Q. In your opinion does the Company's proposal regarding transmission rates
2 comply with the Court's decision?

3 A. I believe that it does. The Company's proposal is to move rates to cost of
4 service, which is consistent with the Court's decision.
5

6 Q. What is the Company's proposal regarding distribution rates?

7 A. The Company proposes to move its distribution rates for all major rate classes
8 to at or near full cost of service in three rate cases, including the 2004 rate case.
9 Specifically, the Company proposes to maintain the distribution rates approved in
10 this case (with an adjustment to remove storm damage costs) which, in fact,
11 resulted in meaningful movement toward cost of service on a relative rate of
12 return basis for major rate classes; move one-half of the remaining difference in
13 its recently filed 2007 rate case; and move to full cost of service in its next case
14 after that. There are three caveats. First, for certain rate classes, most notably
15 Rate Schedule RTS (Residential Thermal Storage) and street lighting rates, one
16 or two more rate cases may be required because these rates currently are so far
17 below cost of service that it would take very disproportionate increases to move
18 them to full cost of service in three rate cases. Second, as explained by Mr.
19 Kleha, cost of service is an art, not a science, and while the Company will
20 attempt to move rates reasonably close to full cost of service, some modest
21 differences may remain. Finally, the Company would reserve the right to apply
22 principles of gradualism to ameliorate individual customer rate impacts to the
23 extent necessary in future proceedings.

1 Q. In your opinion, does this proposal comply with the Court's decision?

2 A. I believe that it does. First, the Company has not considered total bill impacts in
3 its analysis. Second, the Company has used cost of service as the "polestar" of
4 its proposal and has developed a specific plan to move rates to full cost of
5 service over a specified period of time. Third, the Company has appropriately
6 employed the principle of gradualism, not to "trump" cost of service, but to
7 ameliorate the move to cost of service over a reasonable and defined period of
8 time.

9
10 Q. Are there additional reasons supporting the Company's distribution revenue
11 allocation proposal?

12 A. Yes, there are. It is important to view the Company's distribution rates in some
13 historical context. First, as explained more fully by Mr. Kleha, PPL Electric's
14 rates have never been based solely on cost of service, and there have been
15 some variations in rates from cost for over thirty years. Addressing and solving
16 an issue that has existed for over thirty years in a 6-8 year time frame is clearly
17 more reasonable, in my judgment, than attempting to correct such an issue in a
18 single step. Second, and equally important, the very significant departure of
19 rates from cost of service shown in the Company's 2004 base rate case was
20 largely the product of rate unbundling undertaken as part of restructuring. Prior
21 to restructuring, there was some variation in cost of service among the rate
22 classes, but it was not particularly significant. As described by Mr. Kleha, in the
23 rate requests filed by the Company in 1982 and 1984, the return provided by

1 Rate Schedule RS at the Company's proposed rates was 92.5% and 100.3% of
2 system average return (in 1982 and 1984, respectively) while the return provided
3 by Rate Schedule GS-1 at the Company's proposed rates was 110.1% and
4 102.9% of system average return (in 1982 and 1984, respectively). In its 1995
5 rate request, the last that reflected bundled rates, the disparity in rates of return
6 increased significantly. In that case, the Company's compliance cost allocation
7 study shows that the rate of return provided by Rate Schedule RS had dropped
8 to 80.1% of the system average return while the rate of return provided by Rate
9 Schedule GS-1 had increased to 164.4%. This situation further changed in the
10 Company's 2004 base rate case as a result of rate unbundling and rate caps. As
11 described by Mr. Kleha, PPL Electric's stand-alone unbundled distribution rates
12 did not accurately reflect cost of service in 2004. For example, in the Company's
13 2004 distribution rate case, the first such filing reflective of unbundled distribution
14 rates and the first request for an increase to be effective following the expiration
15 of the distribution rate cap, the rate of return from Rate Schedule RS, at present
16 rates, was only 41% of the system average rate of return, as shown in the
17 compliance cost of service study. These cross-subsidies were a natural part of
18 bundled rates. Indeed, as indicated by Commonwealth Court, one of the
19 principal reasons advanced for unbundling is to identify and eliminate cross
20 subsidies among rate components. Clearly, however, it is reasonable to
21 eliminate these disparities over time, particularly given that the Company's rates
22 have not fully reflected cost of service for many years.

1 Q. What changes are required in the allocation of the distribution revenue increase
2 in this case in order to meet the Company's plan to move distribution rates to full
3 cost of service?

4 A. Little or no change is required to the Company's original proposal to address
5 Commonwealth Court's concern regarding rate design. As shown in Mr.
6 Kasper's testimony, the Company's original proposal moved major rate classes
7 significantly toward full cost of service. Residential rate classes that were below
8 cost of service were moved about one-fourth of the way to full cost of service.
9 The situation for major rate classes above cost of service is somewhat more
10 complex with movement ranging from 15% to 72% of full cost of service. This
11 range of results is not surprising given that the plan to address this issue was
12 developed in response to the Commonwealth Court ruling and was not the initial
13 basis for allocating the revenue increase. It is also not surprising given that the
14 rate classes that were above cost of service are those that involve relatively less
15 distribution rate base. As a consequence, relatively smaller changes in revenue
16 can result in relatively larger changes in return than is the case with those rate
17 classes that represent larger amounts of distribution rate base. The important
18 point, in my view, is to consider the 2004 distribution allocations in the context of
19 the Company's overall plan to move distribution rates to cost of service over
20 three rate cases. The 2004 allocations, when considered with the proposed
21 2007 allocations, clearly are consistent with the overall plan to move distribution
22 rates to full cost of service in three rate cases.

1 Q. Is the Company proposing any changes to the distribution rates that were
2 approved by the Commission in 2004?

3 A. Yes. In addition to addressing rate design, the Commonwealth Court reversed
4 the portion of the Commission order in the 2004 distribution rate case that
5 permitted the Company to recover costs associated with Hurricane Isabel from all
6 customers. In order to comply with the Court's finding, the Company proposes to
7 stop collecting costs which arose from Hurricane Isabel and to refund amounts
8 collected during 2005, 2006, and 2007 to customers with interest.
9

10 Q. What steps does the Company propose to stop the recovery of costs arising from
11 Hurricane Isabel and refund prior collections to customers?

12 A. The Company is proposing the following steps:

- 13 1. The Company has proposed to revise its distribution rates effective
14 January 1, 2008 to eliminate the recovery of Hurricane Isabel-related
15 costs. The Company has done so in the rates it proposed in its recent
16 distribution rate filing at Docket No. R-00072155.
- 17 2. The Company proposes, in this proceeding, to refund to customers during
18 2008, amounts it will have collected from customers during 2005, 2006,
19 and 2007, plus interest, through a Special Base Rate Adjustment
20 ("SBRA").
- 21 3. The Company further proposes that the SBRA apply only to customers
22 taking service under rate schedules which were providing an above
23 system average return.

1 Q. If the Commission ordered PPL Electric to recover costs arising from Hurricane
2 Isabel from all customers, why does the Company propose to refund those
3 amounts to only certain rate schedules?

4 A. PPL Electric is requesting the Commission to view this refund as a non-
5 proportional scale-back of the increase it requested in its 2004 rate filing rather
6 than as a single issue in isolation. I am informed by counsel that, in the context
7 of rate filings, it is not uncommon for the Commission to order a scale-back of a
8 requested increase that is not uniform across rate schedules, but, instead,
9 scales-back the rates of rate schedules that are providing above system average
10 rates of return by more than those that are providing below system average rates
11 of return. PPL Electric's proposal is simply that the Commission use the refund
12 of Hurricane Isabel-related amounts as an opportunity to institute a non-
13 proportional scale-back to accelerate, by a small amount, the process of
14 achieving more uniform rates of return among rate schedules.

15
16 Q. How can there be no change to distribution rates, other than the non-proportional
17 refund of hurricane costs, required when the Company has undertaken such a
18 fundamental change in its approach to revenue allocation?

19 A. This can be best explained by understanding how the Company allocated the
20 revenue increase in its original proposal. As I explained above, the Company
21 first allocated the distribution revenue increase in accordance with historic
22 principles of moving all rate classes toward cost of service on a distribution cost
23 of service basis. The Company then designed the TSC to allocate the

1 transmission increase on a uniform per kWh basis in order to not exceed the
2 10% total bill criterion. The Court rejected the 10% criterion, but the major effect
3 was on transmission rates which were not based on cost of service. In this
4 proceeding, the Company is proposing revised transmission rates to reflect this
5 change, but no change is required to the underlying distribution rates which were
6 based on the cost of service study in the first instance. Thus, it is not surprising
7 that the major change is to transmission rates because these were the rates that
8 were modified to meet the 10% criterion.

9 In addition, the Company urges the Commission and the parties to
10 consider the Company's proposal here in light of the definitive plan to move to
11 cost of service distribution revenue allocations over three rate cases and, more
12 specifically, the revenue allocations proposed in the Company's recent base rate
13 filing. In that case, the Company has proposed to allocate the requested
14 increase in distribution revenues in a way that is designed to move each rate
15 schedule one-half of the way to full cost of service with the constraint that no rate
16 schedule would receive a distribution rate increase of more than twice the system
17 average distribution increase, determined on a percentage basis. As a result
18 most of the increase, almost 94%, is allocated to residential customers, while
19 very little is allocated to customer classes with rates of return that are above the
20 system average rate of return. Overall, viewed in combination, the 2004 and
21 2007 cases have made very significant movement to cost of service. For
22 example, Rate Schedule RS has moved from 41% of the system average rate of
23 return at present rates as filed in the 2004 base rate case to 82% of the system

1 average rate of return at proposed rates as filed in the 2007 base rate case.

2 Rate Schedule GS-1, which was at 238% of the system average rate of return at
3 present rates as filed in the 2004 base rate case, is proposed to move to 159% of
4 the system average rate of return at proposed rates as filed in the 2007 base rate
5 case. Taken as a whole, PPL Electric believes its remand proposal is
6 reasonable and should be approved.

7
8 Q. Finally, Mr. Krall, the Company's distribution revenue allocation also was
9 criticized because some classes that are above system average received an
10 above average increase and vice-a-versa. Is this a matter of concern?

11 A. It is a matter of concern to the Company from the perspective that it can be a
12 difficult challenge to explain to customers why such a result is appropriate;
13 however, such a result does not suggest an unfair or inequitable allocation. As
14 Mr. Kleha has explained, has demonstrated through examples, and has
15 demonstrated through the compliance filing from the Company's 2004 rate filing,
16 it is indeed possible to assign an above average revenue increase to a rate
17 schedule that is providing a rate of return that is above system average return at
18 present rates and still move that rate schedule to a rate of return that is closer to
19 the system average return at proposed rates. As explained by Mr. Kleha, this
20 occurs because revenue, rate base, and return are not proportional among rate
21 classes, particularly where there is a very significant distortion in rates of return
22 among classes as occurred in the Company's 2004 rate case as a result of rate
23 unbundling and extended rate caps. Using the Company's December 22, 2004

1 compliance filing adjusted to remove hurricane revenues and costs (Exhibit JMK-
2 Remand 2), Mr. Kleha demonstrates that Rate Schedule RS, with a below
3 system average rate of return at present rates of 53% of the system average rate
4 of return moved to 65% of the system average rate return at proposed rates
5 while receiving an increased revenue allocation that was only 85% of the total on
6 a percentage basis (i.e., 23% compared to an system average increase of 27%).
7 Similarly, Rate Schedule GS-1, with an above system average rate of return at
8 present rates of 223% of the system average rate of return moved to 182% of the
9 system average rate return at proposed rates while receiving an increased
10 revenue allocation that was 111% of the total on a percentage basis (i.e., 30%
11 compared to an system average increase of 27%).

12
13 Q. Does this complete your remand direct testimony at this time?

14 A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-00049255

PPL ELECTRIC UTILITIES CORPORATION

Statement No. Remand-2

Remand Direct Testimony of Oliver G. Kasper

Remand Direct Testimony of Oliver G. Kasper

1 Q. Please state your full name and business address.

2 A. Oliver G. Kasper, Two North Ninth Street, Allentown, Pennsylvania, 18101.

3 Q. By whom are you employed and in what capacity?

4 A. I am employed by PPL Electric Utilities Corporation ("PPL Electric" or the
5 "Company") as Manager-Pricing and Contract Administration.

6 Q. Have you previously presented testimony in this proceeding on revenue
7 allocation issues?

8 A. Yes, I have. In my direct testimony (Statement No. 6), I set forth the class
9 revenue allocations that PPL Electric originally employed in this case. I also filed
10 rebuttal testimony on this issue (Statement No. 6R).

11 Q. What is the purpose of your testimony in this remand proceeding?

12 A. My testimony presents the transmission and distribution rate adjustments
13 proposed by the Company in this remand proceeding. These adjustments are
14 based on the cost of service studies presented by Mr. Kleha, and the principles
15 for PPL Electric's proposed remand revenue allocation plan set forth in Mr. Krall's
16 testimony.

17 Q. Are you sponsoring any exhibits?

18 A. Yes. I am sponsoring the following:

- 19 1. The 2004 Compliance Filing Summary Proof and Proof of Revenues
- 20 2. The proposed Transmission Service Charge ("TSC") tariff
- 21 3. The TSC estimate for 2008
- 22 4. 2005 through 2007 Reallocation of Transmission Charges
- 23 5. 2005 through 2007 Allocation of Storm Expense Refund

6. 2004 Distribution Rate Filing ROR Changes

7. 2007 Proposed Distribution Rate Filing ROR Changes

8. Special Base Rate Adjustment ("SBRA") tariff

Q. Please describe Exhibit OGK-Remand 1.

A. Exhibit OGK-Remand 1 contains the proof of revenues that was filed as part of the compliance filing in this proceeding. The exhibit shows the future test year pro forma number of customer bills and pro forma usage used to develop the compliance rates that were design to recovery the revenue increase allowed by the Commission in its final order in these proceedings. These rates include an allowance for the storm damage costs that were subsequently disallowed by the Commonwealth Court.

Transmission Rates

Q. What have you done with respect to retail transmission rates?

A. As explained by Mr. Krall, the Company proposes: 1) to move to full cost of service rates for retail transmission service beginning January 1, 2008; 2) to recalculate its retail transmission service charges for 2005-07 to reflect full cost of service as billed by PJM, and to refund/recoup the difference between these re-calculated charges and actual charges over a two year period.

Q. How will the prospective change in retail transmission rates be implemented?

A. The Company proposes to modify its existing TSC formula to assign the transmission costs it incurs under the PJM OATT to three customer classes, i.e., residential, small commercial and industrial, and large commercial and industrial,

1 on a kW basis and a KWH basis, as applicable, and to recover these re-allocated
2 costs through a per KWH charge separately calculated for each of the above-
3 referenced customer groups. Rates reflecting this new assignment of
4 transmission costs will be filed as part of the Company's normal TSC filing in late
5 November 2007 to be effective for service rendered on and after January 1,
6 2008.

7 Q. Will this require a change in the Company's tariff?

8 A. Yes it will. The existing TSC assigns and recovers transmission charges billed
9 by PJM on a single flat per kWh charge applicable to all customers. The new
10 TSC will reflect a TSC rate for each Customer Class, based on how the
11 Company incurs costs to provide retail transmission service. The majority of the
12 Company's transmission costs are incurred based on its 5 coincident peak
13 demand days. Mr. Kleha provides details regarding which transmission costs are
14 incurred on a demand kW basis. These costs will be allocated to the Customer
15 Classes based on their contribution to that peak demand, rather than on an
16 energy (KWH) usage basis. This will require the calculation of separate TSC
17 rates for each Customer Class to reflect its different contribution to the
18 Company's coincident peak demand.

19 Q. Does the Company propose to calculate a different TSC for each rate schedule?

20 A. No, it does not. The Company proposes to establish three TSC rates, one for
21 residential customers on Rate Schedules RS, RTS, and RTD; one for small
22 Commercial and Industrial ("C&I") customers on Rate Schedules GS-1, GS-3,
23 BL, IS-1, GH-1, GH-2, and all Street and Area Lighting rate schedules; and one

1 for Large C&I customers on Rate Schedules LP-4, LP-5, ISP, IST, LP-6, LEP,
2 ISA, and Standby. This is the same approach that the Company has used for its
3 CTC and ITC rates, and reflects a reasonable compromise which accurately
4 reflects cost causation while limiting the number of transmission rate
5 calculations. Importantly, it also is consistent with how the Company proposes
6 to calculate its POLR rates after its rate caps expire on January 1, 2010. This
7 alignment of generation and transmission rates, both of which are included in the
8 price to compare for shopping, will make it easier for both customers and energy
9 generation suppliers ("EGS") to make informed decisions regarding retail
10 competition.

11 The TSC rate for each Customer Class is based on the projected TSC expenses
12 for the upcoming year for each of the three Customer Classes (Residential, Small
13 C&I and Large C&I). Each Customer Class' TSC rate is based on that group's
14 contribution to the Network Integration Transmission Service ("NITS"), and each
15 Ancillary Services charge determinant on an appropriate coincident peak,
16 projected share of the peak load, and energy usage basis. The forecast TSC
17 rates for each Customer Class then is divided by the projected energy usage for
18 each Customer Class for the forecast year to determine its TSC rate.

19 Q. Are there any changes to the reconciliation provisions of the TSC?

20 A. Yes. The reconciliation provisions of the TSC will be revised to provide for
21 reconciliation for each of the three Customer Classes based on the difference
22 between the actual costs incurred for each group and the actual billed revenues

1 for that group. The reconciliation will be made as an adjustment to the following
2 year's TSC rate for each Customer Class.

3 Q. Have you prepared the tariff revisions required to implement this proposal?

4 A. Yes, the proposed TSC tariff is attached as Exhibit OGK-Remand 2.

5 Q. Has the Company determined the prospective impact of this change on
6 customers?

7 A. Not precisely. The largest portion of the transmission expense incurred by the
8 Company under the PJM OATT is for NITS. This cost is incurred by the
9 Company on a \$/kW basis and is based on its 5 coincident peak demand days
10 for the prior calendar year. The NITS cost to be incurred by the Company for
11 2008 will depend on when the 5 coincident peak days occur in 2007.
12 Correspondingly, the TSC rate for each Customer Class will depend on the
13 contribution of each Customer Class to the Company's 5 coincident peaks.
14 Because these values will not be known until later in 2007, it is not possible to
15 establish precisely what the impact on 2008 TSC rates will be. However, the
16 Company has sought to estimate the range of impacts by calculating pro forma
17 rates based on the prior year's data that shows how changes in the 5 coincident
18 peak demand days in 2007 (using 2007-summer peaks and 2005-winter peaks)
19 would change the forecast revenue requirements for each Customer Class for
20 2008. (See Exhibit OGK-Remand 3.) This exhibit demonstrates the estimated
21 reallocation of transmission costs for 2008 based on a kW basis and/or KWH
22 basis, as applicable to each of the identified Customer Classes, and shows a
23 range of customer class-specific TSC rates that would result. I note that this

1 exhibit simply provides examples based upon recent experienced peaks, and the
2 actual costs and allocations may differ from these examples.

3 Q. Why is there a difference in impact depending on whether the coincident peaks
4 occur in the winter or summer as shown in Exhibit OGK – Remand 3?

5 A. As explained above, the new TSC will establish retail transmission rates which
6 are based on how the Company incurs cost to provide retail transmission service.
7 The majority of the Company's transmission costs are incurred based on the
8 Company's peak demand. The allocation of these demand-based components of
9 each Customer Class's cost-of-service will be based on that class's contribution
10 to the prior year 5 coincident peaks. This is similar to how the NITS charge,
11 which is the primary cost for to be recovered in the TSC, is allocated to the
12 Company. The contribution of each Customer Class to the 5 day coincident
13 peaks changes significantly based on the time of year the peak occurs. For
14 example, the Residential Customer Class will see higher contributions to winter
15 peaks due to its heating and lighting load that occur, typically in early morning or
16 early evening. On the other hand, the Large Commercial and Industrial
17 Customer Class will see higher contributions to summer peaks due to its air
18 conditioning and production load when these peaks occur, typically in the late
19 afternoon.

20 Q. Did the Company consider adopting some sort of averaging approach to smooth
21 out these variations from year-to-year?

22 A. Yes, the Company did consider it, but decided against it for several reasons.
23 First, the resulting rates would not reflect current cost of service. Second, an

1 averaging approach would result in a price for transmission service different than
2 that incurred by the EGSs that charge shopping customers for transmission
3 service. Third, as shown on Exhibit OGK – Remand 3, while the differences in
4 the winter/summer rates are not insignificant, they are not in my judgment
5 sufficiently large to justify an averaging approach. Finally, an averaging
6 approach would be complex to calculate, apply and audit.

7 Q. Moving to the 2005-07 period, what does the Company propose?

8 A. As explained by Mr. Krall, the Company is proposing to calculate full cost-based
9 TSC rates for each of the three Customer Classes for each year during this
10 period, compare the resulting charges to the revenues billed to each Customer
11 Class, and refund/recoup the differences by Customer Class over a two-year
12 period beginning on January 1, 2008. The details of the calculation of the
13 refunds/recoupments by Customer Class are provided by Mr. Kleha.

14 Q. Have you calculated the adjustment to the 2008 and 2009 TSC rates that would
15 apply for the 2005-07 period to implement this change?

16 A. Yes, I have. Exhibit OGK-Remand 4 shows the impact of this change for each
17 year of the refund/recoupment period. Note that the 2007 year figures are only an
18 estimate at this time because actual costs are not known, although the peak
19 allocation by rate class for that year is known.

20 Q. Why are the changes different for each year?

21 A. For the year 2005, the rate was based on 5 coincident peaks from the 2004 PJM
22 planning period, which were winter peaks. For 2006, the reallocation is based on
23 the 5 coincident peaks for 2005, which were a mix of summer and winter. For

1 2007, the reallocation is based on the 5 coincident peaks from 2006, which was a
2 summer peaking year for the Company. As explained previously, this causes
3 some variation in the customer contributions to the system peaks. This can be
4 seen clearly in the 2007 estimates, in which the estimated reallocation is smaller
5 than prior years because the residential contribution to the peaks was lower in
6 2006.

8 **Distribution Rates**

9 Q. What have you done with respect to distribution rates to compensate for
10 Hurricane Isabel?

11 A. I first calculated the embedded Hurricane Isabel storm damage within the base
12 rates with interest for 2005 through 2007 (See Exhibit OGK – Remand 5). Then I
13 recalculated distribution actual revenues by year, reducing the actual revenues
14 for 2005 and 2006, and the estimated 2007 revenues to reflect the change in
15 storm damage expense discussed in Mr. Krall's testimony. The reduction of the
16 storm damage revenues was only applied to rate schedules that are providing an
17 above system average return from the 2004 Cost of Service for the compliance
18 filing, as found in Mr. Kleha's testimony. In Mr. Kleha's exhibits, the storm
19 damage expense was removed from all rate classes.

20 Q. What amount must be refunded to customers as a result of this change?

21 A. The amount of the refund to customer in 2008 will be \$4.13 million, including
22 interest as shown in Exhibit OGK – Remand 5. The credit is about a 1.77%
23 decrease in the distribution rates for these customers. These storm costs, like

1 most costs, are embedded in the revenue requirements for each rate class and
2 should be removed across the entire range of charges (Customer and Demand),
3 where applicable.

4 Q. How does the Company propose to return this amount to customers?

5 A. As explained above, the Company proposes to refund this amount to those rate
6 classes that are paying an above average system return. This will be
7 accomplished by establishing a credit to the Distribution rate for a one-year
8 period beginning January 1, 2008 through the SBRA (see Exhibit OGK –
9 Remand 8).

10 Q. How does the Company propose to remove the storm damage allowance from
11 prospective rates?

12 A. For the future test year budget filed in the Company's 2007 base rate case, the
13 storm expense was removed from the cost of service, which reduced the revenue
14 requirements in the future test year by \$1,194,500. All the rates were then
15 designed, targeting a lower revenue requirement.

16 Q. If this case is concluded before the base rate case, how does the Company
17 propose to handle the credit?

18 A. If this case is concluded before new rates become effective from the 2007 base
19 rate case, the Company would recommend beginning the SBRA at the same
20 time as the effective date for the new base rates. This will reduce potential errors
21 in billing and confusion for the customers. Assuming this case is fully litigated,
22 the SBRA would only be in effect for a short time, possibly less than two months,
23 before new base rates become effective. Starting the SBRA before the effective

1 date of the new base rates would require further modification to current base
2 rates using the SBRA, and use of revenue collection curves to estimate part year
3 collections, and the re-filing of the SBRA with a new value on the effective date of
4 the base rate filing.

5 Q. What else did you do with respect to distribution rates?

6 A. I reviewed the rates of return provided by each rate class in the 2004 rate case
7 and the 2007 rate case to confirm that the Company accomplished its overall
8 goal, set forth in Mr. Krall's testimony, of moving each major rate schedule to or
9 near cost of service in three base rate cases. The results of my analysis are set
10 forth in Exhibits OGK-Remand 6 and 7. As shown in Exhibit OGK – Remand 6,
11 the distribution revenue allocations set forth in the Company's 2004 base rate
12 case moved all major rate classes substantially toward cost of service. Starting
13 with major rate classes below cost of service, Rate Schedules RS (5.44% ROR)
14 and RTS (-3.36% ROR), moved roughly 25% towards cost of service. Those
15 major classes above cost of service also moved substantially toward cost of
16 service, although having a larger range of results (15% to 72%). Two exceptions
17 were Street Lighting and Stand-by Service. As can be seen on Exhibit OGK-
18 Remand 7, the Company has proposed to increase Street/Area Lighting
19 distribution rates by double the system average increase in the 2007 rate case to
20 move these rates toward cost. Standby is a specialty service, offered to
21 customers with their own source of supply, and as such the charge is influenced
22 by other factors, such as value of service, judgment and additional historic
23 experience beyond the historic test year, with respect to service to a small, highly

1 variable group of customers. As a small, variable customer group, the calculated
2 cost of service can change dramatically from one period to another, as cost
3 allocators change. This can be seen from reviewing Exhibit OGK – Remand 7,
4 where the Standby customers are shown to be very near system average rate of
5 return entering the 2007 rate case.

6 Q. Do the rates proposed in the 2007 rate case filed on March 29, 2007 continue to
7 satisfy the plan of moving distribution rates to cost of service over three cases?

8 A. Yes, they do. As explained by Mr. Krall, the goals in the 2007 case are to
9 eliminate one-half of the remaining difference in class rates of return with the
10 constraint that no rate schedule would receive a distribution revenue increase
11 more than twice the system average distribution increase. As shown in Exhibit
12 OGK-Remand 7, this goal was achieved with only two rate schedules affected by
13 the constraint. The two affected classes are Rate Schedule RTS and the Street
14 Lighting rates. In each case, these rates were so far below cost of service
15 that they could not be moved half-way to cost of service without imposing very
16 large revenue increases, out of proportion to the overall revenue increase
17 requested in the base rate proceeding.

18 Q. Does this complete your remand direct testimony at this time?

19 A. Yes, it does.

Docket No. R-00049255

Exhibit OGK – Remand 1

2004 Compliance Filing

**Future Test Year Summary Proof of Revenue and
Proofs of Revenue**

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Budget
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line Number	Rate Schedule	Number of Customers	Sales (KWH)	Distribution Present Rate Revenue	Distribution EDI/IDI Credit	Transmission Present Rate Revenue	CTC Present Rate Revenue	ITC Present Rate Revenue	E&C Present Rate Revenue	Present Rate Revenue	State Tax Adjustment Surcharge (STAS) 1.16%	Total Revenue
1	RS	1,151,636	12,894,588,000	\$ 290,356,394	\$ -	\$ 48,512,730	\$ 28,207,368	\$ 133,905,048	\$ 566,905,701	\$ 1,067,887,241	\$ 12,462,892	\$ 1,080,350,133
2	RTS	14,342	399,999,000	\$ 3,472,873	\$ -	\$ 475,522	\$ 539,999	\$ 3,127,992	\$ 15,665,590	\$ 23,281,976	\$ 270,071	\$ 23,552,047
3	RTD	274	5,295,000	\$ 118,811	\$ -	\$ 19,962	\$ 13,093	\$ 62,256	\$ 201,546	\$ 415,668	\$ 4,822	\$ 420,490
4	GS-1	137,035	2,027,665,000	\$ 60,536,043	\$ -	\$ 11,664,590	\$ 6,844,873	\$ 25,200,215	\$ 109,402,680	\$ 213,648,401	\$ 2,476,321	\$ 216,126,722
5	GS-3	21,347	8,730,215,000	\$ 83,740,650	\$ (577,882)	\$ 37,948,721	\$ 25,898,936	\$ 95,576,058	\$ 401,692,623	\$ 644,279,106	\$ 7,473,638	\$ 651,752,743
6	LP-4	862	5,536,214,446	\$ 22,719,736	\$ (1,323,912)	\$ 19,558,320	\$ 15,187,246	\$ 50,960,299	\$ 217,796,033	\$ 324,897,722	\$ 3,768,814	\$ 328,666,536
7	IS-P	32	410,790,428	\$ 1,721,477	\$ -	\$ 1,479,814	\$ 60,728	\$ 3,274,896	\$ 13,454,791	\$ 19,991,706	\$ 231,904	\$ 20,223,610
8	LP-5	91	3,312,901,395	\$ 1,736,321	\$ (147,992)	\$ 9,588,067	\$ 8,385,736	\$ 28,060,501	\$ 117,064,847	\$ 164,687,580	\$ 1,910,376	\$ 166,597,956
9	IS-T	30	1,972,981,237	\$ 1,438,158	\$ -	\$ 6,985,093	\$ (1,154,363)	\$ 15,128,107	\$ 57,614,615	\$ 80,011,610	\$ 928,135	\$ 80,939,745
10	LP-6	4	511,847,000	\$ 279,835	\$ -	\$ 1,556,013	\$ 140,883	\$ 6,161,053	\$ 20,055,041	\$ 28,192,825	\$ 327,037	\$ 28,519,862
11	LPEP	1	72,000,000	\$ 309,600	\$ -	\$ 38,160	\$ 339,176	\$ 1,752,515	\$ 2,197,440	\$ 4,636,891	\$ 53,788	\$ 4,690,679
12	ISA	0	142,853,548	\$ 641,843	\$ -	\$ 353,040	\$ (1,130,781)	\$ 2,684,890	\$ 2,983,938	\$ 5,532,930	\$ 64,182	\$ 5,597,112
13	IS-1	4	2,120,000	\$ 54,648	\$ -	\$ 9,794	\$ (27,841)	\$ 59,570	\$ 50,664	\$ 146,835	\$ 1,703	\$ 148,538
14	BL	30	6,360,000	\$ 219,314	\$ -	\$ 36,888	\$ 18,571	\$ 68,434	\$ 209,182	\$ 552,389	\$ 6,408	\$ 558,797
15	SA	0	23,375,000	\$ 3,120,447	\$ -	\$ 80,116	\$ 11,975	\$ 275,430	\$ 723,426	\$ 4,211,394	\$ 48,852	\$ 4,260,246
16	SM	111	5,126,000	\$ 716,987	\$ -	\$ 16,055	\$ (14,438)	\$ 72,386	\$ 167,866	\$ 958,856	\$ 11,123	\$ 969,979
17	SHS	1,065	62,947,000	\$ 12,900,899	\$ -	\$ 198,094	\$ 81,030	\$ 631,159	\$ 3,585,920	\$ 17,397,102	\$ 201,806	\$ 17,598,908
18	SE	80	19,699,000	\$ 725,632	\$ -	\$ 62,124	\$ -	\$ 86,258	\$ 37,717	\$ 911,731	\$ 10,576	\$ 922,307
19	TS	10	353,000	\$ 22,076	\$ -	\$ 1,119	\$ (1,185)	\$ 5,177	\$ 13,731	\$ 40,918	\$ 475	\$ 41,393
20	SI-1	3	95,000	\$ 15,775	\$ -	\$ 299	\$ (863)	\$ 1,941	\$ 3,765	\$ 20,917	\$ 243	\$ 21,160
21	GH-1	1,003	340,128,000	\$ 5,007,989	\$ -	\$ 1,480,301	\$ 614,931	\$ 6,869,146	\$ 13,384,742	\$ 27,357,109	\$ 317,342	\$ 27,674,451
22	GH-2	2,608	72,987,000	\$ 1,142,642	\$ -	\$ 334,567	\$ 83,588	\$ 1,499,234	\$ 2,943,114	\$ 6,003,145	\$ 69,636	\$ 6,072,781
23	Standby(LP5-S)	6	7,024,000	\$ 36,037	\$ -	\$ 21,352	\$ (67,430)	\$ 272,602	\$ 861,699	\$ 1,124,260	\$ 13,041	\$ 1,137,301
24	PRS	14	131,564,946	\$ 677,973	\$ -	\$ 59,583	\$ 8,361	\$ 75,246	\$ 5,538,887	\$ 6,360,050	\$ 73,777	\$ 6,433,827
25	Rate Revenue	1,330,588	36,689,129,000	\$ 491,712,161	\$ (2,049,786)	\$ 140,480,324	\$ 84,039,593	\$ 375,810,412	\$ 1,552,555,658	\$ 2,642,548,362	\$ 30,728,961	\$ 2,673,277,323
26	Annualization Adjustment		0	0	0	0	0	0	0	0	0	-
27	Total PUC Tariff Revenue		36,689,129,000	\$ 491,712,161	\$ (2,049,786)	\$ 140,480,324	\$ 84,039,593	\$ 375,810,412	\$ 1,552,555,658	\$ 2,642,548,362	\$ 30,728,961	\$ 2,673,277,323
30	Other Electric Revenues											
31	Late Payment			\$ 7,360,745	\$ -	\$ 114,255				\$ 7,475,000		\$ 7,475,000
32	Misc. Revenue			\$ -	\$ -	\$ -				\$ -		\$ -
33	Rent			\$ 16,906,000	\$ -	\$ -				\$ 16,906,000		\$ 16,906,000
34	Other			\$ 885,000	\$ -	\$ 15,607,971				\$ 16,492,971		\$ 16,492,971
35	Total Other			\$ 25,151,745	\$ -	\$ 15,722,226				\$ 40,873,971	\$ -	\$ 40,873,971
37	Total Operating Revenue		\$ 36,689,129,000	\$ 516,863,906	\$ (2,049,786)	\$ 156,202,550	\$ 84,039,593	\$ 375,810,412	\$ 1,552,555,658	\$ 2,683,422,333	\$ 30,728,961	\$ 2,714,151,294

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Pro Forma Budget, With Annualization Revenues
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line Number	Rate Schedule	Number of Customers	Sales (KWH)	Distribution Present Rate Revenue	Distribution EDI/IDI Credit	Transmission Present Rate Revenue	CTC Present Rate Revenue	ITC Present Rate Revenue	E&C Present Rate Revenue	Present Rate Revenue	State Tax Adjustment Surcharge (STAS) 1.16%	Total Revenue
(Note 1)												
1	RS	1,151,636	12,894,588,000	\$ 290,356,394		\$ 48,512,730	\$ 28,207,368	\$ 133,905,048	\$ 566,905,701	\$ 1,067,887,241	\$ 12,462,892	\$ 1,080,350,133
2	RTS	14,342	399,999,000	\$ 3,472,873		\$ 475,522	\$ 539,999	\$ 3,127,992	\$ 15,665,590	\$ 23,281,976	\$ 270,071	\$ 23,552,047
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*6	LP-4	862	5,538,214,446	\$ 22,719,736	\$ (1,323,912)	\$ 19,558,320	\$ 15,187,246	\$ 50,960,299	\$ 217,796,033	\$ 324,897,722	\$ 3,768,814	\$ 328,666,536
*7	IS-P	32	410,790,428	\$ 1,721,477		\$ 1,479,814	\$ 60,728	\$ 3,274,896	\$ 13,454,791	\$ 19,991,706	\$ 231,904	\$ 20,223,610
*8	LP-5	91	3,312,901,395	\$ 1,736,321	\$ (147,992)	\$ 9,588,067	\$ 8,385,736	\$ 28,060,501	\$ 117,064,947	\$ 164,687,580	\$ 1,910,376	\$ 166,597,956
*9	IS-T	30	1,972,981,237	\$ 1,438,158		\$ 6,985,093	\$ (1,154,363)	\$ 15,128,107	\$ 57,614,615	\$ 80,011,610	\$ 928,135	\$ 80,939,745
10	LP-6	4	511,847,000	\$ 279,835		\$ 1,556,013	\$ 140,883	\$ 6,161,053	\$ 20,055,041	\$ 28,192,825	\$ 327,037	\$ 28,519,862
11	LP&P	1	72,000,000	\$ 309,600		\$ 38,160	\$ 339,176	\$ 1,752,515	\$ 2,197,440	\$ 4,636,891	\$ 53,788	\$ 4,690,679
*12	ISA	0	142,853,548	\$ 641,843		\$ 353,040	\$ (1,130,781)	\$ 2,684,890	\$ 2,983,938	\$ 5,532,930	\$ 64,182	\$ 5,597,112
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16	SM	111	5,126,000	\$ 716,987		\$ 16,055	\$ (14,438)	\$ 72,386	\$ 167,866	\$ 958,856	\$ 11,123	\$ 969,979
17	SHS	1,065	62,947,000	\$ 12,900,899		\$ 198,094	\$ 81,030	\$ 631,159	\$ 3,585,920	\$ 17,397,102	\$ 201,806	\$ 17,598,908
18	SE	80	19,699,000	\$ 725,632		\$ 62,124	\$ -	\$ 86,258	\$ 37,717	\$ 911,731	\$ 10,576	\$ 922,307
19	TS	10	353,000	\$ 22,076		\$ 1,119	\$ (1,185)	\$ 5,177	\$ 13,731	\$ 40,918	\$ 475	\$ 41,393
20	SI-1	3	95,000	\$ 15,775		\$ 299	\$ (863)	\$ 1,941	\$ 3,765	\$ 20,917	\$ 243	\$ 21,160
21	GH-1	1,003	340,128,000	\$ 5,007,989		\$ 1,480,301	\$ 614,931	\$ 6,869,146	\$ 13,384,742	\$ 27,357,109	\$ 317,342	\$ 27,674,451
22	GH-2	2,608	72,987,000	\$ 1,142,642		\$ 334,567	\$ 83,588	\$ 1,499,234	\$ 2,943,114	\$ 6,003,145	\$ 69,636	\$ 6,072,781
23	Standby(LP5-S)	6	7,024,000	\$ 36,037		\$ 21,352	\$ (67,430)	\$ 272,602	\$ 861,699	\$ 1,124,260	\$ 13,041	\$ 1,137,301
24	PRS	14	131,564,946	\$ 677,973		\$ 59,583	\$ 8,361	\$ 75,246	\$ 5,538,887	\$ 6,360,050	\$ 73,777	\$ 6,433,827
25	Rate Revenue	1,330,588	36,689,129,000	\$ 491,712,161	\$ (2,049,786)	\$ 140,480,324	\$ 84,039,593	\$ 375,810,412	\$ 1,552,555,658	\$ 2,642,548,362	\$ 30,728,961	\$ 2,673,277,323
26												
27	Annualization Adjustment		115,906,991	\$ 4,128,235		\$ 693,667	\$ (182,348)	\$ 1,396,463	\$ 6,511,570	\$ 12,547,787	\$ -	\$ 12,547,787
28												
29	Total PUC Tariff Revenue		36,805,035,991	\$ 495,840,396	\$ (2,049,786)	\$ 141,174,191	\$ 83,857,245	\$ 377,206,876	\$ 1,559,067,228	\$ 2,655,096,149	\$ 30,728,961	\$ 2,685,825,110
30												
31	Other Electric Revenues											
32	Late Payment			\$ 7,360,745		\$ 114,255				\$ 7,475,000		\$ 7,475,000
33	Misc. Revenue			\$ -		\$ -				\$ -		\$ -
34	Rent			\$ 16,906,000		\$ -				\$ 16,906,000		\$ 16,906,000
35	Other			\$ 885,000		\$ 15,607,971				\$ 16,492,971		\$ 16,492,971
36	Total Other			\$ 25,151,745		\$ 15,722,226	\$ -	\$ -	\$ -	\$ 40,873,971	\$ -	\$ 40,873,971
37												
38	Total Operating Revenue			\$ 520,992,141	\$ (2,049,786)	\$ 156,896,417	\$ 83,857,245	\$ 377,206,876	\$ 1,559,067,228	\$ 2,695,970,120	\$ 30,728,961	\$ 2,726,699,081

Note 1: Col 5, page 2

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Pro Forma Budget, STAS Roll-In
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line Number	Rate Schedule	Distribution Present Rate Revenue	Distribution EDI/IDI Credit	Transmission Present Rate Revenue	CTC Present Rate Revenue	ITC Present Rate Revenue	E&C Present Rate Revenue	Present Rate Revenue	State Tax Adjustment Surcharge (STAS) 0.0%	Total Revenue
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	(Note 5)	(Note 6)		(Note 7)	
1	RS	\$ 293,799,928	\$ -	\$ 49,075,478	\$ 28,534,573	\$ 135,458,347	\$ 573,481,807	\$ 1,080,350,133	\$ -	\$ 1,080,350,133
2	RTS	\$ 3,513,158	\$ -	\$ 481,038	\$ 546,263	\$ 3,164,277	\$ 15,847,311	\$ 23,552,047	\$ -	\$ 23,552,047
3	RTD	\$ 120,189	\$ -	\$ 20,194	\$ 13,245	\$ 62,978	\$ 203,884	\$ 420,490	\$ -	\$ 420,490
4	GS-1	\$ 61,238,261	\$ -	\$ 11,799,899	\$ 8,924,274	\$ 25,492,537	\$ 110,671,751	\$ 216,126,722	\$ -	\$ 216,126,722
5	GS-3	\$ 84,705,338	\$ (577,882)	\$ 36,388,926	\$ 26,199,364	\$ 96,684,740	\$ 406,352,257	\$ 651,752,743	\$ -	\$ 651,752,743
6	LP-4	\$ 22,967,928	\$ (1,323,912)	\$ 19,785,197	\$ 15,363,418	\$ 51,551,438	\$ 220,322,467	\$ 328,666,536	\$ -	\$ 328,666,536
7	IS-P	\$ 1,741,446	\$ -	\$ 1,496,980	\$ 61,432	\$ 3,312,885	\$ 13,610,867	\$ 20,223,610	\$ -	\$ 20,223,610
8	LP-5	\$ 1,754,746	\$ (147,992)	\$ 9,699,289	\$ 8,483,010	\$ 28,386,003	\$ 118,422,900	\$ 166,597,956	\$ -	\$ 166,597,956
9	IS-T	\$ 1,454,841	\$ -	\$ 7,066,120	\$ (1,167,754)	\$ 15,303,593	\$ 58,282,945	\$ 80,939,745	\$ -	\$ 80,939,745
10	LP-6	\$ 283,081	\$ -	\$ 1,574,063	\$ 142,517	\$ 6,232,521	\$ 20,287,679	\$ 28,519,862	\$ -	\$ 28,519,862
11	LPEP	\$ 313,191	\$ -	\$ 38,603	\$ 343,110	\$ 1,772,844	\$ 2,222,930	\$ 4,690,679	\$ -	\$ 4,690,679
12	ISA	\$ 649,289	\$ -	\$ 357,135	\$ (1,143,898)	\$ 2,716,035	\$ 3,018,552	\$ 5,597,112	\$ -	\$ 5,597,112
13	IS-1	\$ 55,282	\$ -	\$ 9,908	\$ (28,164)	\$ 60,261	\$ 51,252	\$ 148,538	\$ -	\$ 148,538
14	BL	\$ 221,858	\$ -	\$ 37,316	\$ 18,786	\$ 69,228	\$ 211,609	\$ 558,797	\$ -	\$ 558,797
15	SA	\$ 3,156,644	\$ -	\$ 81,045	\$ 12,114	\$ 278,625	\$ 731,818	\$ 4,260,246	\$ -	\$ 4,260,246
16	SM	\$ 725,304	\$ -	\$ 16,241	\$ (14,605)	\$ 73,226	\$ 169,813	\$ 969,979	\$ -	\$ 969,979
17	SHS	\$ 13,050,549	\$ -	\$ 200,392	\$ 81,970	\$ 638,480	\$ 3,627,517	\$ 17,598,908	\$ -	\$ 17,598,908
18	SE	\$ 734,049	\$ -	\$ 62,845	\$ -	\$ 87,259	\$ 38,155	\$ 922,307	\$ -	\$ 922,307
19	TS	\$ 22,332	\$ -	\$ 1,132	\$ (1,199)	\$ 5,237	\$ 13,890	\$ 41,393	\$ -	\$ 41,393
20	SI-1	\$ 15,958	\$ -	\$ 302	\$ (873)	\$ 1,964	\$ 3,809	\$ 21,160	\$ -	\$ 21,160
21	GH-1	\$ 5,066,082	\$ -	\$ 1,497,472	\$ 622,064	\$ 6,948,828	\$ 13,540,005	\$ 27,674,451	\$ -	\$ 27,674,451
22	GH-2	\$ 1,155,897	\$ -	\$ 338,448	\$ 84,558	\$ 1,516,625	\$ 2,977,254	\$ 6,072,781	\$ -	\$ 6,072,781
23	Standby(LP5-S)	\$ 36,455	\$ -	\$ 21,600	\$ (68,212)	\$ 275,764	\$ 871,695	\$ 1,137,301	\$ -	\$ 1,137,301
24	PRS	\$ 685,837	\$ -	\$ 60,274	\$ 8,458	\$ 76,119	\$ 5,603,138	\$ 6,433,827	\$ -	\$ 6,433,827
25	Rate Revenue	\$ 497,467,645	\$ (2,049,786)	\$ 142,109,896	\$ 85,014,452	\$ 380,169,813	\$ 1,570,565,304	\$ 2,673,277,323	\$ -	\$ 2,673,277,323
26										
27	Annualization Adjustment	\$ 4,128,235	\$ -	\$ 693,887	\$ (182,348)	\$ 1,396,463	\$ 6,511,570	\$ 12,547,787	\$ -	\$ 12,547,787
28										
29	Total PUC Tariff Revenue	\$ 501,595,879	\$ (2,049,786)	\$ 142,803,783	\$ 84,832,104	\$ 381,566,276	\$ 1,577,076,874	\$ 2,685,825,110	\$ -	\$ 2,685,825,110
30										
31	Other Electric Revenues									
32	Late Payment	\$ 7,360,745	\$ -	\$ 114,255	\$ -	\$ -	\$ 7,475,000	\$ 7,475,000	\$ -	\$ 7,475,000
33	Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Rent	\$ 16,906,000	\$ -	\$ -	\$ -	\$ -	\$ 16,906,000	\$ 16,906,000	\$ -	\$ 16,906,000
35	Other	\$ 885,000	\$ -	\$ 15,607,971	\$ -	\$ -	\$ 16,492,971	\$ 16,492,971	\$ -	\$ 16,492,971
36	Total Other	\$ 25,151,745	\$ -	\$ 15,722,226	\$ -	\$ -	\$ 40,873,971	\$ 40,873,971	\$ -	\$ 40,873,971
37										
38	Total Operating Revenue	\$ 526,747,624	\$ (2,049,786)	\$ 158,525,989	\$ 84,832,104	\$ 381,566,276	\$ 1,577,076,874	\$ 2,726,699,081	\$ -	\$ 2,726,699,081

Note 1: Col 5, page 3 x 1.0116
Note 2: Col 6, page 2
Note 3: Col 7, page 3 x 1.0116
Note 4: Col 8, page 3 x 1.0116
Note 5: Col 9, page 3 x 1.0116
Note 6: Col 10, page 3 x 1.0116
Note 7: STAS rolled in to Cols 3, 5, 6, 7 & 8

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Pro Forma Budget, STAS Roll-In, No Shopping
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(13)
Line Number	Rate Schedule	Distribution Present Rate Revenue	Distribution ED/IDI Credit	Transmission Present Rate Revenue	CTC Present Rate Revenue	ITC Present Rate Revenue	E&C Present Rate Revenue	Present Rate Revenue	State Tax Adjustment Surcharge (STAS) 0.0% (Note 7)	Total Revenue	Shopping Factor
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	(Note 5)	(Note 6)				(Note 8)
1	RS	\$ 293,799,928	\$ -	\$ 49,173,825	\$ 28,534,573	\$ 135,458,347	\$ 574,831,089	\$ 1,081,597,743	\$ -	\$ 1,081,597,743	0.2%
2	RTS	\$ 3,513,158	\$ -	\$ 481,520	\$ 348,283	\$ 3,184,277	\$ 15,883,174	\$ 23,588,382	\$ -	\$ 23,588,382	0.1%
3	RTD	\$ 120,189	\$ -	\$ 20,194	\$ 13,245	\$ 82,978	\$ 203,884	\$ 420,490	\$ -	\$ 420,490	0.0%
4	GS-1	\$ 61,238,281	\$ -	\$ 11,919,090	\$ 8,924,274	\$ 25,492,537	\$ 111,789,648	\$ 217,383,810	\$ -	\$ 217,383,810	1.0%
5	GS-3	\$ 84,705,338	\$ (577,882)	\$ 40,839,283	\$ 26,198,364	\$ 96,884,740	\$ 432,289,838	\$ 680,140,479	\$ -	\$ 680,140,479	6.0%
6	LP-4	\$ 22,987,928	\$ (1,323,912)	\$ 21,274,405	\$ 15,383,418	\$ 51,551,438	\$ 238,905,878	\$ 346,739,158	\$ -	\$ 346,739,158	7.0%
7	IS-P	\$ 1,741,446	\$ -	\$ 1,496,980	\$ 81,432	\$ 3,312,885	\$ 13,810,867	\$ 20,223,610	\$ -	\$ 20,223,610	0.0%
8	LP-5	\$ 1,754,746	\$ (147,992)	\$ 10,209,777	\$ 8,483,010	\$ 28,386,003	\$ 124,855,685	\$ 173,341,229	\$ -	\$ 173,341,229	5.0%
9	IS-T	\$ 1,454,841	\$ -	\$ 7,068,120	\$ (1,187,754)	\$ 15,383,593	\$ 58,282,945	\$ 80,939,745	\$ -	\$ 80,939,745	0.0%
10	LP-8	\$ 283,081	\$ -	\$ 1,574,083	\$ 142,517	\$ 8,232,521	\$ 20,287,079	\$ 28,519,882	\$ -	\$ 28,519,882	0.0%
11	LPEP	\$ 313,191	\$ -	\$ 38,803	\$ 343,110	\$ 1,772,844	\$ 2,222,930	\$ 4,690,679	\$ -	\$ 4,690,679	0.0%
12	ISA	\$ 849,289	\$ -	\$ 357,135	\$ (1,143,898)	\$ 2,716,035	\$ 3,018,552	\$ 5,597,112	\$ -	\$ 5,597,112	0.0%
13	IS-1	\$ 55,282	\$ -	\$ 8,908	\$ (28,164)	\$ 80,281	\$ 51,252	\$ 148,538	\$ -	\$ 148,538	0.0%
14	BL	\$ 221,858	\$ -	\$ 37,316	\$ 18,786	\$ 69,228	\$ 211,609	\$ 558,797	\$ -	\$ 558,797	0.0%
15	SA	\$ 3,158,644	\$ -	\$ 81,045	\$ 12,114	\$ 278,825	\$ 731,818	\$ 4,260,248	\$ -	\$ 4,260,248	0.0%
16	SM	\$ 725,304	\$ -	\$ 16,241	\$ (14,805)	\$ 73,226	\$ 189,813	\$ 969,979	\$ -	\$ 969,979	0.0%
17	SHS	\$ 13,050,549	\$ -	\$ 200,392	\$ 81,970	\$ 638,480	\$ 3,827,517	\$ 17,598,908	\$ -	\$ 17,598,908	0.0%
18	SE	\$ 734,049	\$ -	\$ 62,971	\$ -	\$ 87,259	\$ 38,231	\$ 922,509	\$ -	\$ 922,509	0.2%
19	TS	\$ 22,332	\$ -	\$ 1,132	\$ (1,199)	\$ 5,237	\$ 13,890	\$ 41,393	\$ -	\$ 41,393	0.0%
20	SH-1	\$ 15,958	\$ -	\$ 302	\$ (873)	\$ 1,964	\$ 3,808	\$ 21,160	\$ -	\$ 21,160	0.0%
21	GH-1	\$ 5,088,082	\$ -	\$ 1,588,308	\$ 822,084	\$ 8,948,828	\$ 14,343,228	\$ 28,588,505	\$ -	\$ 28,588,505	5.8%
22	GH-2	\$ 1,155,897	\$ -	\$ 341,887	\$ 84,558	\$ 1,518,825	\$ 3,007,327	\$ 6,106,273	\$ -	\$ 6,106,273	1.0%
23	Standby(LP5-S)	\$ 38,455	\$ -	\$ 21,000	\$ (68,212)	\$ 275,784	\$ 871,895	\$ 1,137,301	\$ -	\$ 1,137,301	0.0%
24	PRS	\$ 885,837	\$ -	\$ 80,274	\$ 8,458	\$ 76,119	\$ 5,603,138	\$ 6,433,827	\$ -	\$ 6,433,827	
25	Rate Revenue	\$ 497,487,645	\$ (2,049,786)	\$ 146,870,348	\$ 85,814,452	\$ 380,169,813	\$ 1,622,435,270	\$ 2,729,907,741	\$ -	\$ 2,729,907,741	
26											
27	Annualization Adjustment	\$ 4,128,235	\$ -	\$ 660,596	\$ (182,348)	\$ 1,398,463	\$ 6,175,293	\$ 12,178,239	\$ -	\$ 12,178,239	
28											
29	Total PUC Tariff Revenue	\$ 501,595,879	\$ (2,049,786)	\$ 147,530,944	\$ 84,832,104	\$ 381,568,276	\$ 1,628,610,562	\$ 2,742,085,980	\$ -	\$ 2,742,085,980	
30											
31	Other Electric Revenues										
32	Late Payment	\$ 7,360,745	\$ -	\$ 114,255				\$ 7,475,000	\$ -	\$ 7,475,000	
33	Misc. Revenue	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	
34	Rent	\$ 18,908,000	\$ -	\$ -				\$ 18,908,000	\$ -	\$ 18,908,000	
35	Other	\$ 885,000	\$ -	\$ 15,807,971				\$ 16,492,971	\$ -	\$ 16,492,971	
36	Total Other	\$ 25,151,745	\$ -	\$ 15,722,226	\$ -	\$ -	\$ -	\$ 40,873,971	\$ -	\$ 40,873,971	
37											
38	Total Operating Revenue	\$ 526,747,624	\$ (2,049,786)	\$ 163,253,170	\$ 84,832,104	\$ 381,568,276	\$ 1,628,610,562	\$ 2,782,959,951	\$ -	\$ 2,782,959,951	

Note 1: Col 3, page 4
Note 2: Col 8, page 2
Note 3: Col 5, page 4 / (1-Col 12)
Note 4: Col 6, page 4
Note 5: Col 7, page 4
Note 6: Col 6, page 4 / (1-Col 12)
Note 7: STAS rolled in to Cols 3, 5, 6, 7 & 8
Note 8: Percent customer shopping usage.

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Proposed Budget, No Shopping, With Present Transmission Revenues
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Number	Rate Schedule	Proposed Distribution Rate Revenue	Distribution EDWIDI Credit	Present Transmission Rate Revenue	CTC Present Rate Revenue	ITC Present Rate Revenue	E&C Present Rate Revenue	Total Proposed Rate Revenue	State Tax Adjustment Surcharge (STAS) 0.0%	Total Revenue	Total Revenue Change	Total Percent Change	Shopping Factor	
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	(Note 5)				(Note 6)	(Note 7)	(Note 9)		
1	RS	\$ 361,643,286	\$ -	\$ 49,173,825	\$ 28,534,573	\$ 135,458,347	\$ 574,631,069	\$ 1,149,441,101	\$ -	\$ 1,149,441,101	\$ 67,843,358	6.27%	0.2%	
2	RTS	\$ 3,082,395	\$ -	\$ 481,520	\$ 546,263	\$ 3,164,277	\$ 15,863,174	\$ 24,037,628	\$ -	\$ 24,037,628	\$ 469,237	1.99%	0.1%	
3	RTD	\$ 147,166	\$ -	\$ 20,194	\$ 13,245	\$ 62,978	\$ 203,884	\$ 447,487	\$ -	\$ 447,487	\$ 26,907	6.42%	0.0%	
4	GS-1	\$ 79,588,626	\$ -	\$ 11,919,090	\$ 8,924,274	\$ 25,492,537	\$ 111,789,848	\$ 235,714,175	\$ -	\$ 235,714,175	\$ 18,350,365	8.44%	1.0%	
5	GS-3	\$ 120,073,486	\$ -	\$ 40,839,283	\$ 26,199,364	\$ 96,894,740	\$ 432,269,638	\$ 718,086,509	\$ -	\$ 718,086,509	\$ 35,946,030	5.29%	6.0%	
6	LP-4	\$ 30,626,130	\$ -	\$ 21,274,405	\$ 15,363,418	\$ 51,551,438	\$ 236,905,878	\$ 355,721,299	\$ -	\$ 355,721,299	\$ 8,982,114	2.59%	7.0%	
7	IS-P	\$ 2,062,180	\$ -	\$ 1,496,890	\$ 61,432	\$ 3,312,885	\$ 13,610,867	\$ 20,544,344	\$ -	\$ 20,544,344	\$ 320,734	1.59%	0.0%	
8	LP-5	\$ 1,808,153	\$ -	\$ 10,209,777	\$ 8,493,010	\$ 28,386,003	\$ 124,655,065	\$ 173,342,829	\$ -	\$ 173,342,829	\$ 1,400	0.00%	5.0%	
9	IS-T	\$ 987,072	\$ -	\$ 7,066,120	\$ (1,167,754)	\$ 15,303,593	\$ 58,282,945	\$ 80,471,978	\$ -	\$ 80,471,978	\$ (487,769)	-0.58%	0.0%	
10	LP-6	\$ 202,385	\$ -	\$ 1,574,063	\$ 142,517	\$ 6,232,521	\$ 20,287,079	\$ 28,439,168	\$ -	\$ 28,439,168	\$ (80,696)	-0.28%	0.0%	
11	LPEP	\$ 389,452	\$ -	\$ 36,003	\$ 343,110	\$ 1,772,844	\$ 2,222,930	\$ 4,766,940	\$ -	\$ 4,766,940	\$ 76,281	1.63%	0.0%	
12	ISA	\$ 649,289	\$ -	\$ 357,135	\$ (1,143,898)	\$ 2,716,035	\$ 3,018,552	\$ 5,597,112	\$ -	\$ 5,597,112	\$ -	0.00%	0.0%	
13	IS-1	\$ 65,991	\$ -	\$ 9,908	\$ (28,184)	\$ 60,261	\$ 51,252	\$ 159,248	\$ -	\$ 159,248	\$ 10,710	7.21%	0.0%	
14	BL	\$ 269,796	\$ -	\$ 37,316	\$ 18,788	\$ 99,228	\$ 211,609	\$ 606,735	\$ -	\$ 606,735	\$ 47,638	8.58%	0.0%	
15	SA	\$ 3,471,308	\$ -	\$ 61,045	\$ 12,114	\$ 278,625	\$ 731,818	\$ 4,574,910	\$ -	\$ 4,574,910	\$ 314,664	7.39%	0.0%	
16	SM	\$ 796,054	\$ -	\$ 16,241	\$ (14,605)	\$ 73,226	\$ 169,813	\$ 1,040,729	\$ -	\$ 1,040,729	\$ 70,750	7.29%	0.0%	
17	SHS	\$ 14,396,949	\$ -	\$ 200,392	\$ 81,970	\$ 638,480	\$ 3,627,517	\$ 18,945,308	\$ -	\$ 18,945,308	\$ 1,346,399	7.65%	0.0%	
18	SE	\$ 771,176	\$ -	\$ 62,871	\$ -	\$ 87,259	\$ 38,231	\$ 959,636	\$ -	\$ 959,636	\$ 37,127	4.02%	0.2%	
19	TS	\$ 25,080	\$ -	\$ 1,132	\$ (1,190)	\$ 5,237	\$ 13,890	\$ 44,141	\$ -	\$ 44,141	\$ 2,748	6.64%	0.0%	
20	SI-1	\$ 17,536	\$ -	\$ 302	\$ (873)	\$ 1,964	\$ 3,809	\$ 22,738	\$ -	\$ 22,738	\$ 1,578	7.46%	0.0%	
21	GH-1	\$ 7,102,228	\$ -	\$ 1,586,306	\$ 622,064	\$ 6,948,828	\$ 14,343,226	\$ 30,602,852	\$ -	\$ 30,602,852	\$ 2,038,148	7.13%	5.8%	
22	GH-2	\$ 1,806,370	\$ -	\$ 341,867	\$ 84,556	\$ 1,516,025	\$ 3,007,327	\$ 6,558,747	\$ -	\$ 6,558,747	\$ 450,474	7.36%	1.0%	
23	Standby(LP5-S)	\$ 75,873	\$ -	\$ 21,600	\$ (68,212)	\$ 275,784	\$ 871,895	\$ 1,176,719	\$ -	\$ 1,176,719	\$ 39,418	3.47%	0.0%	
24	PRS	\$ 685,837	\$ -	\$ 60,274	\$ 8,458	\$ 76,119	\$ 5,603,138	\$ 6,433,827	\$ -	\$ 6,433,827	\$ -	0.00%	0.0%	
25	Rate Revenue	\$ 631,243,840	\$ -	\$ 146,870,348	\$ 85,014,452	\$ 380,169,813	\$ 1,622,435,270	\$ 2,865,733,723	\$ -	\$ 2,865,733,723	\$ 135,825,982	4.98%		
26														
27	Annualization Adjustment	\$ 5,387,720	\$ -	\$ 680,598	\$ (182,348)	\$ 1,398,483	\$ 8,175,293	\$ 13,437,724	\$ -	\$ 13,437,724	\$ 1,259,468	10.34%		
28														
29	Total PUC Tariff Revenue	\$ 636,631,561	\$ -	\$ 147,550,944	\$ 84,832,104	\$ 381,568,296	\$ 1,628,610,562	\$ 2,879,171,447	\$ -	\$ 2,879,171,447	\$ 137,085,467	5.12%		
30														
31	Other Electric Revenues													
32	Late Payment	\$ 7,360,745	\$ -	\$ 114,255				\$ 7,475,000	\$ -	\$ 7,475,000	\$ -	0.00%		
33	Misc. Revenue	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	0.00%		
34	Rent	\$ 18,908,000	\$ -	\$ -				\$ 18,908,000	\$ -	\$ 18,908,000	\$ -	0.00%		
35	Other	\$ 885,000	\$ -	\$ 15,007,071				\$ 16,492,071	\$ -	\$ 16,492,071	\$ -	0.00%		
36	Total Other	\$ 25,151,745	\$ -	\$ 15,722,226	\$ -	\$ -	\$ -	\$ 40,873,971	\$ -	\$ 40,873,971	\$ -	0.00%		
37														
38	Total Operating Revenue	\$ 661,783,306	\$ -	\$ 163,253,170	\$ 84,832,104	\$ 381,568,296	\$ 1,628,610,562	\$ 2,920,045,418	\$ -	\$ 2,920,045,418	\$ 137,085,467	4.93%		

Note 1: EDMDI credits eliminated in proposed budget.

Note 2: Col 5, page 5

Note 3: Col 6, page 5

Note 4: Col 7, page 5

Note 5: Col 8, page 5

Note 6: Col 11 - Col 11, page 5

Note 7: Col 12 / Col 11, page 5 (%)

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Proposed Budget, No Shopping, With Proposed Transmission Revenues
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(14)
Line Number	Rate Schedule	Total Revenue	Present Transmission Rate Revenue	Proposed Transmission Rate Revenue	Change in Transmission Rate Revenue	Total Proposed Revenue	Total Revenue Change	Total Percent Change	Shopping Factor
		(Note 1)	(Note 2)	(Note 3)	(Note 4)		(Note 5)	(Note 6)	(Note 7)
1	RS	\$ 1,149,441,101	\$ 49,173,825	\$ 72,725,476	\$ 23,551,651	\$ 1,172,992,752	\$ 91,395,009	8.45%	0.2%
2	RTS	\$ 24,037,628	\$ 481,520	\$ 2,255,994	\$ 1,774,475	\$ 25,812,103	\$ 2,243,711	9.52%	0.1%
3	RTD	\$ 447,487	\$ 20,194	\$ 28,884	\$ 9,670	\$ 457,157	\$ 36,667	8.72%	0.0%
4	GS-1	\$ 235,714,175	\$ 11,918,090	\$ 11,436,031	\$ (483,060)	\$ 235,231,115	\$ 17,867,305	8.22%	1.0%
5	GS-3	\$ 716,086,509	\$ 40,839,283	\$ 49,238,413	\$ 8,399,129	\$ 724,485,638	\$ 44,345,159	6.52%	6.0%
6	LP-4	\$ 355,721,269	\$ 21,274,405	\$ 31,224,249	\$ 9,949,845	\$ 365,671,114	\$ 18,931,958	5.48%	7.0%
7	ISP	\$ 20,544,344	\$ 1,496,980	\$ 2,316,858	\$ 819,878	\$ 21,364,222	\$ 1,140,612	5.64%	0.0%
8	LP-5	\$ 173,342,629	\$ 10,209,777	\$ 18,684,764	\$ 8,474,986	\$ 181,817,615	\$ 8,476,386	4.89%	5.0%
9	IS-T	\$ 80,471,976	\$ 7,066,120	\$ 11,127,614	\$ 4,061,494	\$ 84,533,470	\$ 3,593,725	4.44%	0.0%
10	LP-6	\$ 28,439,166	\$ 1,574,063	\$ 2,886,817	\$ 1,312,754	\$ 29,751,920	\$ 1,232,058	4.32%	0.0%
11	LPEP	\$ 4,766,940	\$ 38,603	\$ 406,080	\$ 367,477	\$ 5,134,417	\$ 443,738	9.46%	0.0%
12	ISA	\$ 5,597,112	\$ 357,135	\$ 357,135	\$ -	\$ 5,597,112	\$ -	0.00%	0.0%
13	IS-1	\$ 159,248	\$ 9,908	\$ 11,957	\$ 2,049	\$ 161,297	\$ 12,759	8.59%	0.0%
14	BL	\$ 606,735	\$ 37,316	\$ 35,870	\$ (1,446)	\$ 605,289	\$ 46,492	8.32%	0.0%
15	SA	\$ 4,574,910	\$ 81,045	\$ 131,835	\$ 50,790	\$ 4,625,700	\$ 365,454	8.58%	0.0%
16	SM	\$ 1,040,729	\$ 16,241	\$ 28,911	\$ 12,669	\$ 1,053,398	\$ 83,419	8.60%	0.0%
17	SHS	\$ 18,945,308	\$ 200,392	\$ 355,021	\$ 154,629	\$ 19,099,937	\$ 1,501,029	8.53%	0.0%
18	SE	\$ 959,636	\$ 62,971	\$ 111,102	\$ 48,132	\$ 1,007,768	\$ 85,259	9.24%	0.2%
19	TS	\$ 44,141	\$ 1,132	\$ 1,991	\$ 859	\$ 45,000	\$ 3,607	8.71%	0.0%
20	SI-1	\$ 22,738	\$ 302	\$ 536	\$ 233	\$ 22,871	\$ 1,811	8.56%	0.0%
21	GH-1	\$ 30,602,652	\$ 1,586,306	\$ 1,918,322	\$ 332,016	\$ 30,934,668	\$ 2,368,163	8.29%	5.6%
22	GH-2	\$ 6,556,747	\$ 341,867	\$ 411,647	\$ 69,780	\$ 6,626,527	\$ 520,254	8.52%	1.0%
23	Standby(LP5-S)	\$ 1,176,719	\$ 21,600	\$ 39,615	\$ 18,016	\$ 1,194,735	\$ 57,434	5.05%	0.0%
24	PRS	\$ 6,433,827	\$ 60,274	\$ 60,274	\$ -	\$ 6,433,827	\$ -	0.00%	
25	Rate Revenue	\$ 2,865,733,723	\$ 146,870,348	\$ 205,796,377	\$ 58,926,029	\$ 2,924,659,752	\$ 194,752,011	7.13%	
26									
27	Annualization Adjustment	\$ 13,437,724	\$ 660,596	\$ 716,574	\$ 55,977	\$ 13,493,702	\$ 1,315,463	10.80%	
28									
29	Total PUC Tariff Revenue	\$ 2,879,171,447	\$ 147,530,944	\$ 206,512,950	\$ 58,982,006	\$ 2,938,153,454	\$ 196,067,474	7.32%	
30									
31	Other Electric Revenues								
32	Late Payment	\$ 7,475,000	\$ 114,255	\$ 114,255	\$ -	\$ 7,475,000	\$ -	0.00%	
33	Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
34	Rent	\$ 16,906,000	\$ -	\$ -	\$ -	\$ 16,906,000	\$ -	0.00%	
35	Other	\$ 16,492,971	\$ 15,607,971	\$ 15,607,971	\$ -	\$ 16,492,971	\$ -	0.00%	
36	Total Other	\$ 40,873,971	\$ 15,722,226	\$ 15,722,226	\$ -	\$ 40,873,971	\$ -	0.00%	
37									
38	Total Operating Revenue	\$ 2,920,045,418	\$ 163,253,170	\$ 222,235,176	\$ 58,982,006	\$ 2,979,027,425	\$ 196,067,474	7.05%	

Note 1: Col 11, Page 6
Note 2: Col 5, page 6
Note 3: Col 4, page 2 x 0.00564
Note 4: Col 5 - Col 4
Note 5: Col 7 - Col 11, page 5
Note 6: Col 8 / Col 11, page 5 (%)

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Proposed Budget, With Shopping, With Present Transmission Revenues
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Number	Rate Schedule	Proposed Distribution Rate Revenue	Distribution EDI/IDI Credit	Present Transmission Rate Revenue	CTC Present Rate Revenue	ITC Present Rate Revenue	E&C Present Rate Revenue	Total Proposed Rate Revenue	State Tax Adjustment Surcharge (STAS) 0.0%	Total Revenue	Total Revenue Change	Total Percent Change	Shopping Factor	
			(Note 1)	(Note 2)	(Note 3)	(Note 4)	(Note 5)				(Note 6)	(Note 7)	(Note 8)	
1	RS	\$ 361,643,286	\$ -	\$ 49,075,478	\$ 28,534,573	\$ 135,458,347	\$ 573,481,807	\$ 1,148,193,491	\$ -	\$ 1,148,193,491	\$ 67,843,358	6.28%	0.2%	
2	RTS	\$ 3,982,395	\$ -	\$ 481,038	\$ 546,263	\$ 3,164,277	\$ 15,847,311	\$ 24,021,284	\$ -	\$ 24,021,284	\$ 469,237	1.99%	0.1%	
3	RTD	\$ 147,186	\$ -	\$ 20,194	\$ 13,245	\$ 62,978	\$ 203,884	\$ 447,487	\$ -	\$ 447,487	\$ 26,997	6.42%	0.0%	
4	GS-1	\$ 79,588,626	\$ -	\$ 11,799,899	\$ 6,924,274	\$ 25,492,537	\$ 110,671,751	\$ 234,477,087	\$ -	\$ 234,477,087	\$ 18,350,365	8.49%	1.0%	
5	GS-3	\$ 120,073,486	\$ -	\$ 38,388,926	\$ 26,199,364	\$ 96,684,740	\$ 406,362,257	\$ 687,698,773	\$ -	\$ 687,698,773	\$ 35,946,030	5.52%	6.0%	
6	LP-4	\$ 30,626,130	\$ -	\$ 19,785,197	\$ 15,363,418	\$ 51,551,438	\$ 220,322,467	\$ 337,648,650	\$ -	\$ 337,648,650	\$ 8,982,114	2.73%	7.0%	
7	IS-P	\$ 2,062,180	\$ -	\$ 1,496,980	\$ 61,432	\$ 3,312,885	\$ 13,610,867	\$ 20,544,344	\$ -	\$ 20,544,344	\$ 320,734	1.59%	0.0%	
8	LP-5	\$ 1,608,153	\$ -	\$ 9,699,289	\$ 8,483,010	\$ 28,386,003	\$ 118,422,900	\$ 166,599,355	\$ -	\$ 166,599,355	\$ 1,400	0.00%	5.0%	
9	IS-T	\$ 987,072	\$ -	\$ 7,066,120	\$ (1,167,754)	\$ 15,303,593	\$ 58,282,945	\$ 80,471,976	\$ -	\$ 80,471,976	\$ (467,769)	-0.58%	0.0%	
10	LP-6	\$ 202,385	\$ -	\$ 1,574,063	\$ 142,517	\$ 6,232,521	\$ 20,287,679	\$ 28,439,166	\$ -	\$ 28,439,166	\$ (80,696)	-0.28%	0.0%	
11	LPEP	\$ 389,452	\$ -	\$ 38,603	\$ 343,110	\$ 1,772,844	\$ 2,222,930	\$ 4,766,940	\$ -	\$ 4,766,940	\$ 76,261	1.63%	0.0%	
12	ISA	\$ 649,289	\$ -	\$ 357,135	\$ (1,143,898)	\$ 2,716,035	\$ 3,018,552	\$ 5,597,112	\$ -	\$ 5,597,112	\$ -	0.00%	0.0%	
13	IS-1	\$ 65,991	\$ -	\$ 9,908	\$ (28,164)	\$ 60,261	\$ 51,252	\$ 159,248	\$ -	\$ 159,248	\$ 10,710	7.21%	0.0%	
14	BL	\$ 269,796	\$ -	\$ 37,316	\$ 18,786	\$ 69,228	\$ 211,609	\$ 606,735	\$ -	\$ 606,735	\$ 47,938	8.58%	0.0%	
15	SA	\$ 3,471,308	\$ -	\$ 81,045	\$ 12,114	\$ 278,625	\$ 731,818	\$ 4,574,910	\$ -	\$ 4,574,910	\$ 314,664	7.39%	0.0%	
16	SM	\$ 796,054	\$ -	\$ 16,241	\$ (14,805)	\$ 73,226	\$ 169,813	\$ 1,040,729	\$ -	\$ 1,040,729	\$ 70,750	7.29%	0.0%	
17	SHS	\$ 14,396,949	\$ -	\$ 200,392	\$ 81,970	\$ 638,480	\$ 3,627,517	\$ 18,945,308	\$ -	\$ 18,945,308	\$ 1,346,399	7.65%	0.0%	
18	SE	\$ 771,176	\$ -	\$ 62,845	\$ -	\$ 87,259	\$ 38,155	\$ 959,434	\$ -	\$ 959,434	\$ 37,127	4.03%	0.2%	
19	TS	\$ 25,080	\$ -	\$ 1,132	\$ (1,199)	\$ 5,237	\$ 13,890	\$ 44,141	\$ -	\$ 44,141	\$ 2,748	6.64%	0.0%	
20	SI-1	\$ 17,536	\$ -	\$ 302	\$ (873)	\$ 1,964	\$ 3,809	\$ 22,738	\$ -	\$ 22,738	\$ 1,578	7.46%	0.0%	
21	GH-1	\$ 7,102,228	\$ -	\$ 1,497,472	\$ 622,064	\$ 6,948,828	\$ 13,540,005	\$ 29,710,598	\$ -	\$ 29,710,598	\$ 2,036,146	7.36%	5.6%	
22	GH-2	\$ 1,606,370	\$ -	\$ 338,448	\$ 84,558	\$ 1,516,625	\$ 2,977,254	\$ 6,523,255	\$ -	\$ 6,523,255	\$ 450,474	7.42%	1.0%	
23	Standby(LP5-S)	\$ 75,873	\$ -	\$ 21,600	\$ (68,212)	\$ 275,764	\$ 871,695	\$ 1,176,719	\$ -	\$ 1,176,719	\$ 39,418	3.47%	0.0%	
24	PRS	\$ 685,837	\$ -	\$ 60,274	\$ 8,458	\$ 76,119	\$ 5,603,138	\$ 6,433,827	\$ -	\$ 6,433,827	\$ -	0.00%		
25	Rate Revenue	\$ 631,243,840	\$ -	\$ 142,109,896	\$ 85,014,452	\$ 380,169,813	\$ 1,570,565,304	\$ 2,809,103,305	\$ -	\$ 2,809,103,305	\$ 135,825,982	5.08%		
26														
27	Annualization Adjustment	\$ 5,387,720	\$ -	\$ 693,867	\$ (182,348)	\$ 1,396,463	\$ 6,511,570	\$ 13,807,272	\$ -	\$ 13,807,272	\$ 1,259,486	10.04%		
28														
29	Total PUC Tariff Revenue	\$ 636,631,561	\$ -	\$ 142,803,763	\$ 84,832,104	\$ 381,566,276	\$ 1,577,076,874	\$ 2,822,910,577	\$ -	\$ 2,822,910,577	\$ 137,085,467	5.10%		
30														
31	Other Electric Revenues													
32	Late Payment	\$ 7,360,745	\$ -	\$ 114,255				\$ 7,475,000		\$ 7,475,000	\$ -	0.00%		
33	Misc. Revenue													
34	Rent	\$ 16,906,000	\$ -	\$ -				\$ 16,906,000		\$ 16,906,000	\$ -	0.00%		
35	Other	\$ 885,000	\$ -	\$ 15,607,971				\$ 16,492,971		\$ 16,492,971	\$ -	0.00%		
36	Total Other	\$ 25,151,745	\$ -	\$ 15,722,226	\$ -	\$ -	\$ -	\$ 40,873,971	\$ -	\$ 40,873,971	\$ -	0.00%		
37														
38	Total Operating Revenue	\$ 661,783,306	\$ -	\$ 158,525,989	\$ 84,832,104	\$ 381,566,276	\$ 1,577,076,874	\$ 2,863,784,548	\$ -	\$ 2,863,784,548	\$ 137,085,467	5.03%		

Note 1: EDI/IDI credits eliminated in proposed budget.

Note 2: Col 5, page 4

Note 3: Col 6, page 4

Note 4: Col 7, page 4

Note 5: Col 8, page 4

Note 6: Col 11 - Col 11, page 4

Note 7: Col 12 / Col 11, page 4 (%)

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2004 Proposed Budget, With Shopping, With Proposed Transmission Revenues
Compliance Filing - December 22, 2004

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line Number	Rate Schedule	Total Revenue	Present Transmission Rate Revenue	Proposed Transmission Rate Revenue	Change In Transmission Rate Revenue	Total Proposed Revenue	Total Revenue Change	Total Percent Change	Shopping Factor
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	(Note 5)	(Note 6)	(Note 7)	(Note 8)
1	RS	\$ 1,148,193,491	\$ 49,075,478	\$ 72,580,025	\$ 23,504,548	\$ 1,171,698,039	\$ 91,347,908	8.46%	0.2%
2	RTS	\$ 24,021,284	\$ 481,038	\$ 2,253,738	\$ 1,772,700	\$ 25,793,984	\$ 2,241,937	9.52%	0.1%
3	RTD	\$ 447,487	\$ 20,194	\$ 29,864	\$ 9,670	\$ 457,157	\$ 36,687	8.72%	0.0%
4	GS-1	\$ 234,477,087	\$ 11,799,899	\$ 11,321,870	\$ (478,229)	\$ 233,998,858	\$ (17,872,136)	8.27%	1.0%
5	GS-3	\$ 687,698,773	\$ 38,388,926	\$ 48,284,108	\$ 7,895,182	\$ 695,593,955	\$ 43,841,212	6.73%	6.0%
6	LP-4	\$ 337,848,650	\$ 19,785,197	\$ 29,038,552	\$ 9,253,355	\$ 346,902,005	\$ 18,235,469	5.55%	7.0%
7	IS-P	\$ 20,544,344	\$ 1,498,980	\$ 2,316,858	\$ 819,878	\$ 21,364,222	\$ 1,140,612	5.64%	0.0%
8	LP-5	\$ 166,599,355	\$ 8,699,289	\$ 17,750,526	\$ 8,051,237	\$ 174,650,593	\$ 8,052,037	4.83%	5.0%
9	IS-T	\$ 80,471,978	\$ 7,066,120	\$ 11,127,814	\$ 4,061,494	\$ 84,533,470	\$ 3,593,725	4.44%	0.0%
10	LP-6	\$ 28,439,168	\$ 1,574,063	\$ 2,886,817	\$ 1,312,754	\$ 29,751,920	\$ 1,232,058	4.32%	0.0%
11	LPEP	\$ 4,766,940	\$ 38,603	\$ 408,080	\$ 367,477	\$ 5,134,417	\$ 443,738	9.48%	0.0%
12	ISA	\$ 5,597,112	\$ 357,135	\$ 357,135	\$ -	\$ 5,597,112	\$ -	0.00%	0.0%
13	IS-1	\$ 159,248	\$ 9,908	\$ 11,957	\$ 2,049	\$ 161,297	\$ 12,759	8.59%	0.0%
14	BL	\$ 806,735	\$ 37,316	\$ 35,870	\$ (1,446)	\$ 805,289	\$ (46,492)	8.32%	0.0%
15	SA	\$ 4,574,910	\$ 81,045	\$ 131,835	\$ 50,790	\$ 4,625,700	\$ 365,454	8.58%	0.0%
16	SM	\$ 1,040,728	\$ 18,241	\$ 28,911	\$ 12,669	\$ 1,053,398	\$ 83,418	8.60%	0.0%
17	SHS	\$ 18,845,308	\$ 200,392	\$ 355,021	\$ 154,629	\$ 19,099,937	\$ 1,501,029	8.53%	0.0%
18	SE	\$ 959,434	\$ 62,845	\$ 110,880	\$ 48,036	\$ 1,007,469	\$ 85,162	9.23%	0.2%
19	TS	\$ 44,141	\$ 1,132	\$ 1,991	\$ 859	\$ 45,000	\$ 3,607	8.71%	0.0%
20	SI-1	\$ 22,738	\$ 302	\$ 536	\$ 233	\$ 22,971	\$ 1,811	8.56%	0.0%
21	GH-1	\$ 29,710,598	\$ 1,497,472	\$ 1,810,898	\$ 313,423	\$ 30,024,021	\$ 2,349,570	8.49%	5.6%
22	GH-2	\$ 8,523,255	\$ 338,448	\$ 407,530	\$ 69,082	\$ 8,592,337	\$ 519,558	8.58%	1.0%
23	Standby(LP5-S)	\$ 1,178,719	\$ 21,600	\$ 39,815	\$ 18,016	\$ 1,194,735	\$ 57,434	5.05%	0.0%
24	PRS	\$ 8,433,827	\$ 60,274	\$ 80,274	\$ -	\$ 8,433,827	\$ -	0.00%	0.0%
25	Rate Revenue	\$ 2,809,103,305	\$ 142,109,898	\$ 199,348,304	\$ 57,238,408	\$ 2,866,341,714	\$ 193,064,380	7.22%	
26									
27	Annualization Adjustment	\$ 13,807,272	\$ 893,887	\$ 779,345	\$ 85,479	\$ 13,892,751	\$ 1,344,064	10.72%	
28									
29	Total PUC Tariff Revenue	\$ 2,822,910,577	\$ 142,803,783	\$ 200,127,650	\$ 57,323,887	\$ 2,880,234,464	\$ 194,409,355	7.24%	
30									
31	Other Electric Revenues								
32	Late Payment	\$ 7,475,000	\$ 114,255	\$ 114,255	\$ -	\$ 7,475,000	\$ -	0.00%	
33	Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
34	Rent	\$ 16,906,000	\$ -	\$ -	\$ -	\$ 16,906,000	\$ -	0.00%	
35	Other	\$ 16,492,971	\$ 15,607,971	\$ 15,607,971	\$ -	\$ 16,492,971	\$ -	0.00%	
36	Total Other	\$ 40,873,971	\$ 15,722,226	\$ 15,722,226	\$ -	\$ 40,873,971	\$ -	0.00%	
37									
38	Total Operating Revenue	\$ 2,863,784,548	\$ 158,525,999	\$ 215,849,876	\$ 57,323,887	\$ 2,921,108,435	\$ 194,409,355	7.13%	

Note 1: Col 11, page 7
Note 2: Col 5, page 7
Note 3: Col 5, page 6A x (1- col 10)
Note 4: Col 5 - Col 4
Note 5: Col 3 + Col 6
Note 6: Col 7 - Col 11, page 4
Note 7: Col 8 / Col 11, page 4 (%)
Note 8: Percent customer shopping usage.

PPL Electric Utilities Corporation
Rate Schedule RS
Residential Service

Attachment IV-C
O. G. Kasper
Page 10

Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	12,903,449,690	\$0.00381	\$49,162,143
Distribution			
Total Bills	13,659,368	\$6.55	\$89,468,860
First 200 KWH	2,583,075,767	\$0.01817	\$46,934,487
Next 600 KWH	5,387,295,201	\$0.01612	\$86,843,199
Excess KWH	4,933,078,722	\$0.01489	\$73,453,542
Subtotal	12,903,449,690		\$296,700,088
Energy & Capacity			
First 200 KWH	2,583,075,767	\$0.05083	\$131,297,741
Next 600 KWH	5,387,295,201	\$0.04465	\$240,542,731
Excess KWH	4,933,078,722	\$0.04096	\$202,058,904
Subtotal	12,903,449,690		\$573,899,376
Competitive Transition Charge			
First 200 KWH	2,583,075,767	\$0.00250	\$6,457,689
Next 600 KWH	5,387,295,201	\$0.00222	\$11,959,795
Excess KWH	4,933,078,722	\$0.00204	\$10,063,481
Subtotal	12,903,449,690		\$28,480,965
Intangible Transition Charge			
First 200 KWH	2,583,075,767	\$0.01186	\$30,635,279
Next 600 KWH	5,387,295,201	\$0.01051	\$56,620,473
Excess KWH	4,933,078,722	\$0.00971	\$47,900,194
Subtotal	12,903,449,690		\$135,155,946
RWO			\$52,253
RW1			\$226,717
Total Rate Revenue			<u>\$1,083,677,488</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	12,903,449,690	\$0.00564	\$72,775,456
Distribution			
Total Bills	13,659,368	\$8.00	\$109,274,944
First 200 KWH	2,583,075,767	\$0.02193	\$56,646,852
Next 600 KWH	5,387,295,201	\$0.01984	\$106,883,937
Excess KWH	4,933,078,722	\$0.01862	\$91,853,926
Subtotal	12,903,449,690		\$364,659,659
Energy & Capacity			
First 200 KWH	2,583,075,767	\$0.05083	\$131,297,741
Next 600 KWH	5,387,295,201	\$0.04465	\$240,542,731
Excess KWH	4,933,078,722	\$0.04096	\$202,058,904
Subtotal	12,903,449,690		\$573,899,376
Competitive Transition Charge			
First 200 KWH	2,583,075,767	\$0.00250	\$6,457,689
Next 600 KWH	5,387,295,201	\$0.00222	\$11,959,795
Excess KWH	4,933,078,722	\$0.00204	\$10,063,481
Subtotal	12,903,449,690		\$28,480,965
Intangible Transition Charge			
First 200 KWH	2,583,075,767	\$0.01186	\$30,635,279
Next 600 KWH	5,387,295,201	\$0.01051	\$56,620,473
Excess KWH	4,933,078,722	\$0.00971	\$47,900,194
Subtotal	12,903,449,690		\$135,155,946
RWO			\$61,278
RW1			\$249,695
Total Rate Revenue			<u>\$1,175,282,375</u>
Summary of Total Revenues			
Total from bill distributions Proposed Rates			\$1,175,282,375
Total from bill distributions Present Rates			\$1,083,677,488
Rate Change Amount			\$91,604,887
Percent			8.45%
2003 Rate revenue under Present Rates			\$1,081,444,437
Rate Change Percent			8.45%
Amount			\$91,382,055
2003 Projected Revenue under Proposed Rates			\$1,172,826,492
2004 Rate revenue under Present Rates			\$1,081,597,743
Rate Change Percent			8.45%
Amount			\$91,395,009
2004 Projected Revenue under Proposed Rates			\$1,172,992,752

PPL Electric Utilities Corporation
Rate Schedule RS with Off-Peak Water Heating-Separate Meter (RWO)
Residential Service
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	813,813	\$0.00381	\$3,101
<u>Distribution</u>			
Total Bills	3,098	\$6.07	\$18,805
All KWH	813,813	\$0.01610	\$13,102
Subtotal	813,813		\$31,907
<u>Energy & Capacity</u>			
All KWH	813,813	\$0.00735	\$5,982
<u>Competitive Transition Charge</u>			
All KWH	813,813	\$0.00235	\$1,912
<u>Intangible Transition Charge</u>			
All KWH	813,813	\$0.01149	\$9,351
Total Rate Revenue			<u>\$52,253</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	813,813	\$0.00564	\$4,590
<u>Distribution</u>			
Total Bills	3,098	\$7.52	\$23,297
All KWH	813,813	\$0.01984	\$16,146
Subtotal			\$39,443
<u>Energy & Capacity</u>			
All KWH	813,813	\$0.00735	\$5,982
<u>Competitive Transition Charge</u>			
All KWH	813,813	\$0.00235	\$1,912
<u>Intangible Transition Charge</u>			
All KWH	813,813	\$0.01149	\$9,351
Total Rate Revenue			<u>\$61,278</u>

PPL Electric Utilities Corporation
Rate Schedule RS with Off-Peak Water Heating-Single Meter (RW1)
Residential Service
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	2,860,429	\$0.00381	\$10,898
<u>Distribution</u>			
Total Bills	2,426	\$12.61	\$30,592
First 200 KWH	456,654	\$0.01817	\$8,297
Next 400 KWH	783,998	\$0.01610	\$12,622
Next 600 KWH	757,487	\$0.01612	\$12,211
Excess KWH	862,290	\$0.01489	\$12,839
Subtotal	2,860,429		\$76,561
<u>Energy & Capacity</u>			
First 200 KWH	456,654	\$0.05083	\$23,212
Next 400 KWH	783,998	\$0.01240	\$9,722
Next 600 KWH	757,487	\$0.04465	\$33,822
Excess KWH	862,290	\$0.04096	\$35,319
Subtotal	2,860,429		\$102,075
<u>Competitive Transition Charge</u>			
First 200 KWH	456,654	\$0.00250	\$1,142
Next 400 KWH	783,998	\$0.00235	\$1,842
Next 600 KWH	757,487	\$0.00222	\$1,682
Excess KWH	862,290	\$0.00204	\$1,759
Subtotal	2,860,429		\$6,425
<u>Intangible Transition Charge</u>			
First 200 KWH	456,654	\$0.01186	\$5,416
Next 400 KWH	783,998	\$0.01149	\$9,008
Next 600 KWH	757,487	\$0.01051	\$7,961
Excess KWH	862,290	\$0.00971	\$8,373
Subtotal	2,860,429		\$30,758
Total Rate Revenue			<u>\$226,717</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	2,860,429	\$0.00564	\$16,133
<u>Distribution</u>			
Total Bills	2,426	\$15.52	\$37,652
First 200 KWH	456,654	\$0.02193	\$10,014
Next 400 KWH	783,998	\$0.01984	\$15,555
Next 600 KWH	757,487	\$0.01984	\$15,029
Excess KWH	862,290	\$0.01862	\$16,056
Subtotal	2,860,429		\$94,306
<u>Energy & Capacity</u>			
First 200 KWH	456,654	\$0.05083	\$23,212
Next 400 KWH	783,998	\$0.01240	\$9,722
Next 600 KWH	757,487	\$0.04465	\$33,822
Excess KWH	862,290	\$0.04096	\$35,319
Subtotal	2,860,429		\$102,075
<u>Competitive Transition Charge</u>			
First 200 KWH	456,654	\$0.00250	\$1,142
Next 400 KWH	783,998	\$0.00235	\$1,842
Next 600 KWH	757,487	\$0.00222	\$1,682
Excess KWH	862,290	\$0.00204	\$1,759
Subtotal	2,860,429		\$6,425
<u>Intangible Transition Charge</u>			
First 200 KWH	456,654	\$0.01186	\$5,415
Next 400 KWH	783,998	\$0.01149	\$9,008
Next 600 KWH	757,487	\$0.01051	\$7,961
Excess KWH	862,290	\$0.00971	\$8,372
Subtotal	2,860,429		\$30,756
Total Rate Revenue			<u>\$249,695</u>

PPL Electric Utilities Corporation
Rate Schedule RTS (R)
Residential Service - Thermal Storage
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	403,419,499	\$0.00120	\$484,103
<u>Distribution</u>			
Total Bills	170,529	\$15.14	\$2,581,809
First 2 on-peak KW	333,580	\$0.00	\$0
Excess on-peak KW	878,668	\$0.90	\$790,801
Subtotal			\$3,372,610
<u>Energy & Capacity</u>			
First 2 on-peak KW	333,580	\$0.00	\$0
Excess on-peak KW	878,668	\$4.96	\$4,358,193
All KWH	403,419,499	\$0.02852	\$11,505,524
Subtotal			\$15,863,717
<u>Competitive Transition Charge</u>			
All KWH	403,419,499	\$0.00137	\$552,685
<u>Intangible Transition Charge</u>			
All KWH	403,419,499	\$0.00791	\$3,191,048
Total Rate Revenue			\$23,464,163
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	403,419,499	\$0.00564	\$2,275,286
<u>Distribution</u>			
Total Bills	170,529	\$16.59	\$2,829,076
First 2 on-peak KW	333,580	\$0.00	\$0
Excess on-peak KW	878,668	\$1.123	\$986,744
Subtotal			\$3,815,820
<u>Energy & Capacity</u>			
First 2 on-peak KW	333,580	\$0.00	\$0
Excess on-peak KW	878,668	\$4.96	\$4,358,193
All KWH	403,419,499	\$0.02852	\$11,505,524
Subtotal			\$15,863,717
<u>Competitive Transition Charge</u>			
All KWH	403,419,499	\$0.00137	\$552,685
<u>Intangible Transition Charge</u>			
All KWH	403,419,499	\$0.00791	\$3,191,048
Total Rate Revenue			\$25,698,556
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$25,698,556
Total from bill distributions Present Rates			\$23,464,163
Rate Change Amount			\$2,234,393
Percent			9.52%
2003 Rate revenue under Present Rates			\$23,375,314
Rate Change Percent			9.52%
Amount			\$2,225,330
2003 Projected Revenue under Proposed Rates			\$25,600,644
2004 Rate revenue under Present Rates			\$23,568,392
Rate Change Percent			9.52%
Amount			\$2,243,711
2004 Projected Revenue under Proposed Rates			\$25,812,103

PPL Electric Utilities Corporation
Rate Schedule RTD (R)
Residential Service - Time-of-Day
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,236,126	\$0.00381	\$19,950
<u>Distribution</u>			
Total Bills	3,261	\$12.61	\$41,121
On-peak KWH	1,103,794	\$0.03088	\$34,085
Off-peak KWH	4,132,332	\$0.01005	\$41,530
Subtotal	5,236,126		\$116,736
<u>Energy & Capacity</u>			
On-peak KWH	1,103,794	\$0.08697	\$95,997
Off-peak KWH	4,132,332	\$0.02571	\$106,242
Subtotal	5,236,126		\$202,239
<u>Competitive Transition Charge</u>			
On-peak KWH	1,103,794	\$0.00535	\$5,905
Off-peak KWH	4,132,332	\$0.00174	\$7,190
Subtotal	5,236,126		\$13,095
<u>Intangible Transition Charge</u>			
On-peak KWH	1,103,794	\$0.02544	\$28,081
Off-peak KWH	4,132,332	\$0.00827	\$34,174
Subtotal	5,236,126		\$62,255
Total Rate Revenue			\$414,275
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,236,126	\$0.00564	\$29,532
<u>Distribution</u>			
Total Bills	3,261	\$15.52	\$50,611
On-peak KWH	1,103,794	\$0.03950	\$43,600
Off-peak KWH	4,132,332	\$0.01187	\$49,051
Subtotal	5,236,126		\$143,262
<u>Energy & Capacity</u>			
On-peak KWH	1,103,794	\$0.08697	\$95,997
Off-peak KWH	4,132,332	\$0.02571	\$106,242
Subtotal	5,236,126		\$202,239
<u>Competitive Transition Charge</u>			
On-peak KWH	1,103,794	\$0.00535	\$5,905
Off-peak KWH	4,132,332	\$0.00174	\$7,190
Subtotal	5,236,126		\$13,095
<u>Intangible Transition Charge</u>			
On-peak KWH	1,103,794	\$0.02544	\$28,081
Off-peak KWH	4,132,332	\$0.00827	\$34,174
Subtotal	5,236,126		\$62,255
Total Rate Revenue			\$450,383
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$450,383
Total from bill distributions Present Rates			\$414,275
Rate Change Amount			\$36,108
Percent			8.72%
2003 Rate revenue under Present Rates			\$414,664
Rate Change Percent			8.72%
Amount			\$36,159
2003 Projected Revenue under Proposed Rates			\$450,823
2004 Rate revenue under Present Rates			\$420,490
Rate Change Percent			8.72%
Amount			\$36,667
2004 Projected Revenue under Proposed Rates			\$457,157

PPL Electric Utilities Corporation
Rate Schedule GS-1
Small General Service at Secondary Voltage
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	1,854,198,162	\$0.00587	\$10,884,143
<u>Distribution</u>			
Total Bills	1,660,031	\$7.57	\$12,566,435
First 5 KW	8,300,156	\$0.00	\$0
Excess KW	5,291,251	\$1.88	\$9,947,552
First 150 Hours	1,266,581,146	\$0.01935	\$24,508,345
Excess KWH	587,617,016	\$0.01454	\$8,543,951
Subtotal	1,854,198,162		\$55,566,283
<u>Energy and Capacity</u>			
First 150 Hours	1,266,581,146	\$0.06026	\$76,324,180
Excess KWH	587,617,016	\$0.04382	\$25,749,378
Subtotal	1,854,198,162		\$102,073,558
<u>Competitive Transition Charge</u>			
First 150 Hours	1,266,581,146	\$0.00372	\$4,711,682
Excess KWH	587,617,016	\$0.00279	\$1,639,451
Subtotal	1,854,198,162		\$6,351,133
<u>Intangible Transition Charge</u>			
First 150 Hours	1,266,581,146	\$0.01367	\$17,314,164
Excess KWH	587,617,016	\$0.01027	\$6,034,827
Subtotal	1,854,198,162		\$23,348,991
T. O. D. Metering	10,465	\$15.14	\$158,440
Unmetered Credit	0	\$0.00000	\$0
GIV			\$1,846,325
GIC			\$277,832
Total Rate Revenue			\$200,506,705

PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	1,854,198,162	\$0.00564	\$10,457,678
<u>Distribution</u>			
Total Bills	1,660,031	\$11.45	\$19,007,355
First 5 KW	8,300,156	\$0.00	\$0
Excess KW	5,291,251	\$2.36	\$12,487,352
First 150 Hours	1,266,581,146	\$0.02461	\$31,170,562
Excess KWH	587,617,016	\$0.01698	\$9,977,737
Subtotal	1,854,198,162		\$72,643,006
<u>Energy and Capacity</u>			
First 150 Hours	1,266,581,146	\$0.06026	\$76,324,180
Excess KWH	587,617,016	\$0.04382	\$25,749,378
Subtotal	1,854,198,162		\$102,073,558
<u>Competitive Transition Charge</u>			
First 150 Hours	1,266,581,146	\$0.00372	\$4,711,682
Excess KWH	587,617,016	\$0.00279	\$1,639,451
Subtotal	1,854,198,162		\$6,351,133
<u>Intangible Transition Charge</u>			
First 150 Hours	1,266,581,146	\$0.01367	\$17,314,164
Excess KWH	587,617,016	\$0.01027	\$6,034,827
Subtotal	1,854,198,162		\$23,348,991
T. O. D. Metering	10,465	\$15.00	\$156,975
Unmetered Credit	40,000	(\$6.08000)	(\$243,200)
GIV			\$1,994,161
GIC			\$207,091
Total Rate Revenue			\$216,989,393

Summary of Total Revenues	
Total from bill distributions Proposed Rates	\$216,989,393
Total from bill distributions Present Rates	\$200,506,705
Rate Change Amount	\$16,482,688
Percent	8.22%
2003 Rate revenue under Present Rates	\$202,375,355
Rate Change Percent	8.22%
Amount	\$16,635,254
2003 Projected Revenue under Proposed Rates	\$219,010,609
2004 Rate revenue under Present Rates	\$217,363,810
Rate Change Percent	8.22%
Amount	\$17,867,305
2004 Projected Revenue under Proposed Rates	\$235,231,115

PPL Electric Utilities Corporation
Rate Schedule GS-1
Volunteer Fire Co./Sr. Citizens Centers (G1V)
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	24,300,762	\$0.00587	\$142,645
<u>Distribution</u>			
Total Bills	8,938	\$6.55	\$58,544
First 200 KWH	1,651,948	\$0.01817	\$30,016
Next 600 KWH	4,438,204	\$0.01612	\$71,544
Excess KWH	18,210,610	\$0.01489	\$271,156
Subtotal	24,300,762		\$431,260
<u>Energy & Capacity</u>			
First 200 KWH	1,651,948	\$0.04878	\$80,582
Next 600 KWH	4,438,204	\$0.04260	\$189,067
Excess KWH	18,210,610	\$0.03891	\$708,575
Subtotal	24,300,762		\$978,224
<u>Competitive Transition Charge</u>			
First 200 KWH	1,651,948	\$0.00250	\$4,130
Next 600 KWH	4,438,204	\$0.00222	\$9,853
Excess KWH	18,210,610	\$0.00204	\$37,150
Subtotal	24,300,762		\$51,133
<u>Intangible Transition Charge</u>			
First 200 KWH	1,651,948	\$0.01186	\$19,592
Next 600 KWH	4,438,204	\$0.01051	\$46,646
Excess KWH	18,210,610	\$0.00971	\$176,825
Subtotal	18,783,866		\$243,063
Total Rate Revenue			<u>\$1,846,325</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	24,300,762	\$0.00564	\$137,056
<u>Distribution</u>			
Total Bills	8,938	\$8.00	\$71,504
First 200 KWH	1,651,948	\$0.02193	\$36,227
Next 600 KWH	4,438,204	\$0.01984	\$88,054
Excess KWH	18,210,610	\$0.01862	\$339,082
Subtotal	24,300,762		\$534,867
<u>Energy & Capacity</u>			
First 200 KWH	1,651,948	\$0.05083	\$83,969
Next 600 KWH	4,438,204	\$0.04465	\$198,166
Excess KWH	18,210,610	\$0.04096	\$745,907
Subtotal	24,300,762		\$1,028,042
<u>Competitive Transition Charge</u>			
First 200 KWH	1,651,948	\$0.00250	\$4,130
Next 600 KWH	4,438,204	\$0.00222	\$9,853
Excess KWH	18,210,610	\$0.00204	\$37,150
Subtotal	24,300,762		\$51,133
<u>Intangible Transition Charge</u>			
First 200 KWH	1,651,948	\$0.01186	\$19,592
Next 600 KWH	4,438,204	\$0.01051	\$46,646
Excess KWH	18,210,610	\$0.00971	\$176,825
Subtotal	24,300,762		\$243,063
Total Rate Revenue			<u>\$1,994,161</u>

PPL Electric Utilities Corporation
Rate Schedule GS-1
Off-Peak Space Conditioning and Water Heating (G1C)
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	4,325,161	\$0.00587	\$25,389
<u>Distribution</u>			
Excess KW	5,191	\$18.17	\$94,320
All KWH	4,325,161	\$0.03073	\$132,912
Subtotal	4,325,161		\$227,232
<u>Energy & Capacity</u>			
All KWH	4,325,161	\$0.00000	\$0
<u>Competitive Transition Charge</u>			
All KWH	4,325,161	\$0.00000	\$0
<u>Intangible Transition Charge</u>			
All KWH	4,325,161	\$0.00236	\$10,207
T. O. D. Metering	991	\$15.14	\$15,004
Total Rate Revenue			\$277,832
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	4,325,161	\$0.00564	\$24,394
<u>Distribution</u>			
Excess KW	5,191	\$20.20	\$104,858
All KWH	4,325,161	\$0.01220	\$52,767
Subtotal	4,325,161		\$157,625
<u>Energy & Capacity</u>			
All KWH	4,325,161	\$0.00000	\$0
<u>Competitive Transition Charge</u>			
All KWH	4,325,161	\$0.00000	\$0
<u>Intangible Transition Charge</u>			
All KWH	4,325,161	\$0.00236	\$10,207
T. O. D. Metering	991	\$15.00	\$14,865
Total Rate Revenue			\$207,091

PPL Electric Utilities Corporation
Rate Schedule GS-3
Large General Service at Secondary Voltage
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	8,053,120,700	\$0.00467	\$37,608,074
<u>Distribution</u>			
All KW	23,263,514	\$2.87	\$66,766,285
First 200 Hours	4,438,512,482	\$0.00153	\$6,790,924
Next 200 Hours	2,809,600,773	\$0.00120	\$3,371,521
Excess KWH	805,007,445	\$0.00115	\$925,759
Subtotal	8,053,120,700		\$77,854,489
<u>Energy & Capacity</u>			
All KW	23,263,514	\$4.148	\$96,497,056
First 200 Hours	4,438,512,482	\$0.04315	\$191,521,814
Next 200 Hours	2,809,600,773	\$0.03278	\$92,098,713
Excess KWH	805,007,445	\$0.03131	\$25,204,783
Subtotal	8,053,120,700		\$405,322,366
<u>Competitive Transition Charge</u>			
First 200 Hours	4,438,512,482	\$0.00336	\$14,913,402
Next 200 Hours	2,809,600,773	\$0.00263	\$7,389,250
Excess KWH	805,007,445	\$0.00253	\$2,036,669
Subtotal	8,053,120,700		\$24,339,321
<u>Intangible Transition Charge</u>			
First 200 Hours	4,438,512,482	\$0.01241	\$55,081,940
Next 200 Hours	2,809,600,773	\$0.00972	\$27,309,320
Excess KWH	805,007,445	\$0.00934	\$7,518,770
Subtotal	8,053,120,700		\$89,910,030
T. O. D. Metering	30,202	\$15.14	\$457,258
G3V			\$415,785
G3C			\$1,271,294
Econ. Dev. Credits			(\$3,973,948)
Total Rate Revenue			\$633,204,669

PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	8,053,120,700	\$0.00564	\$45,419,601
<u>Distribution</u>			
All KW	23,263,514	\$4.466	\$103,894,854
First 200 Hours	4,438,512,482	\$0.00092	\$4,083,431
Next 200 Hours	2,809,600,773	\$0.00073	\$2,051,009
Excess KWH	805,007,445	\$0.00060	\$483,004
Subtotal	8,053,120,700		\$110,512,298
<u>Energy & Capacity</u>			
All KW	23,263,514	\$4.148	\$96,497,056
First 200 Hours	4,438,512,482	\$0.04315	\$191,521,814
Next 200 Hours	2,809,600,773	\$0.03278	\$92,098,713
Excess KWH	805,007,445	\$0.03131	\$25,204,783
Subtotal	8,053,120,700		\$405,322,366
<u>Competitive Transition Charge</u>			
First 200 Hours	4,438,512,482	\$0.00336	\$14,913,402
Next 200 Hours	2,809,600,773	\$0.00263	\$7,389,250
Excess KWH	805,007,445	\$0.00253	\$2,036,669
Subtotal	8,053,120,700		\$24,339,321
<u>Intangible Transition Charge</u>			
First 200 Hours	4,438,512,482	\$0.01241	\$55,081,940
Next 200 Hours	2,809,600,773	\$0.00972	\$27,309,320
Excess KWH	805,007,445	\$0.00934	\$7,518,770
Subtotal	8,053,120,700		\$89,910,030
T. O. D. Metering	30,202	\$15.00	\$453,030
G3V			\$448,442
G3C			\$1,481,141
Econ. Dev. Credits			(\$3,396,066)
Total Rate Revenue			\$674,490,163

Summary of Total Revenues		
Total from bill distributions Proposed Rates		\$674,490,163
Total from bill distributions Present Rates		\$633,204,669
Rate Change Amount		\$41,285,494
Percent		6.52%
2003 Rate revenue under Present Rates		\$608,858,566
Rate Change Percent		6.52%
Amount		\$39,697,579
2003 Projected Revenue under Proposed Rates		\$648,556,145
2004 Rate revenue under Present Rates		\$680,140,479
Rate Change Percent		6.52%
Amount		\$44,345,159
2004 Projected Revenue under Proposed Rates		\$724,485,638

PPL Electric Utilities Corporation
Rate Schedule GS-3
Volunteer Fire Co./Sr. Citizens Centers (G3V)
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,697,134	\$0.00467	\$26,606
<u>Distribution</u>			
Total Bills	677	\$6.55	\$4,434
First 200 KWH	135,284	\$0.01817	\$2,458
Next 600 KWH	404,662	\$0.01612	\$6,523
Excess KWH	5,157,188	\$0.01489	\$76,791
Subtotal	5,697,134		\$90,206
<u>Energy & Capacity</u>			
First 200 KWH	135,284	\$0.04997	\$6,760
Next 600 KWH	404,662	\$0.04379	\$17,720
Excess KWH	5,157,188	\$0.04010	\$206,803
Subtotal	5,697,134		\$231,283
<u>Competitive Transition Charge</u>			
First 200 KWH	135,284	\$0.00250	\$338
Next 600 KWH	404,662	\$0.00222	\$898
Excess KWH	5,157,188	\$0.00204	\$10,521
Subtotal	5,697,134		\$11,757
<u>Intangible Transition Charge</u>			
First 200 KWH	135,284	\$0.01186	\$1,604
Next 600 KWH	404,662	\$0.01051	\$4,253
Excess KWH	5,157,188	\$0.00971	\$50,076
Subtotal	5,697,134		\$55,933
Total Rate Revenue			<u>\$415,785</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,697,134	\$0.00564	\$32,132
<u>Distribution</u>			
Total Bills	677	\$8.00	\$5,416
First 200 KWH	135,284	\$0.02193	\$2,967
Next 600 KWH	404,662	\$0.01984	\$8,028
Excess KWH	5,157,188	\$0.01862	\$96,027
Subtotal	5,697,134		\$112,438
<u>Energy & Capacity</u>			
First 200 KWH	135,284	\$0.05083	\$6,876
Next 600 KWH	404,662	\$0.04465	\$18,068
Excess KWH	5,157,188	\$0.04096	\$211,238
Subtotal	5,697,134		\$236,182
<u>Competitive Transition Charge</u>			
First 200 KWH	135,284	\$0.00250	\$338
Next 600 KWH	404,662	\$0.00222	\$898
Excess KWH	5,157,188	\$0.00204	\$10,521
Subtotal	5,697,134		\$11,757
<u>Intangible Transition Charge</u>			
First 200 KWH	135,284	\$0.01186	\$1,604
Next 600 KWH	404,662	\$0.01051	\$4,253
Excess KWH	5,157,188	\$0.00971	\$50,076
Subtotal	5,697,134		\$55,933
Total Rate Revenue			<u>\$448,442</u>

PPL Electric Utilities Corporation
Rate Schedule GS-3
Off-Peak Space Conditioning and Water Heating (G3C)
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	20,979,848	\$0.00467	\$97,976
<u>Distribution</u>			
Excess KW	25,108	\$18.17	\$456,212
All KWH	20,979,848	\$0.00559	\$117,277
Subtotal	20,979,848		\$573,489
<u>Energy & Capacity</u>			
All KWH	20,979,848	\$0.01445	\$303,159
<u>Competitive Transition Charge</u>			
All KWH	20,979,848	\$0.00227	\$47,624
<u>Intangible Transition Charge</u>			
All KWH	20,979,848	\$0.01110	\$232,876
T. O. D. Metering	1,068	\$15.14	\$16,170
Total Rate Revenue			<u>\$1,271,294</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	20,979,848	\$0.00564	\$118,326
<u>Distribution</u>			
Excess KW	25,108	\$20.20	\$507,182
All KWH	20,979,848	\$0.01220	\$255,954
Subtotal	20,979,848		\$763,136
<u>Energy & Capacity</u>			
All KWH	20,979,848	\$0.01445	\$303,159
<u>Competitive Transition Charge</u>			
All KWH	20,979,848	\$0.00227	\$47,624
<u>Intangible Transition Charge</u>			
All KWH	20,979,848	\$0.01110	\$232,876
T. O. D. Metering	1,068	\$15.00	\$16,020
Total Rate Revenue			<u>\$1,481,141</u>

PPL Electric Utilities Corporation
Rate Schedule LP-4
Large General Service at Secondary Voltage
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,347,875,491	\$0.00381	\$20,375,406
<u>Distribution</u>			
All KW	11,721,981	\$1.770	\$20,747,906
First 200 Hours	2,304,188,329	\$0.00025	\$576,047
Next 200 Hours	2,011,347,134	\$0.00019	\$382,156
Excess KWH	1,032,340,028	\$0.00017	\$175,498
Subtotal	5,347,875,491		\$21,881,607
<u>Energy & Capacity</u>			
All KW	11,721,981	\$3.682	\$43,160,334
First 200 Hours	2,304,188,329	\$0.04445	\$102,421,171
Next 200 Hours	2,011,347,134	\$0.03345	\$67,279,562
Excess KWH	1,032,340,028	\$0.02872	\$29,648,806
Subtotal	5,347,875,491		\$242,509,873
<u>Competitive Transition Charge</u>			
All KW	11,721,981	\$0.222	\$2,602,280
First 200 Hours	2,304,188,329	\$0.00282	\$6,497,811
Next 200 Hours	2,011,347,134	\$0.00217	\$4,364,623
Excess KWH	1,032,340,028	\$0.00190	\$1,961,446
Subtotal	5,347,875,491		\$15,426,160
<u>Intangible Transition Charge</u>			
All KW	11,721,981	\$0.761	\$8,920,428
First 200 Hours	2,304,188,329	\$0.00965	\$22,235,417
Next 200 Hours	2,011,347,134	\$0.00746	\$15,004,650
Excess KWH	1,032,340,028	\$0.00650	\$6,710,210
Subtotal	5,347,875,491		\$52,870,705
T. O. D. Metering	5,295	\$15.14	\$80,166
LAC			\$215,352
Econ. Dev. Credits			(\$17,495,129)
Total Rate Revenue			<u>\$335,864,140</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,347,875,491	\$0.00564	\$30,162,018
<u>Distribution</u>			
All KW	11,721,981	\$2.486	\$29,140,845
First 200 Hours	2,304,188,329	\$0.00000	\$0
Next 200 Hours	2,011,347,134	\$0.00000	\$0
Excess KWH	1,032,340,028	\$0.00000	\$0
Subtotal	5,347,875,491		\$29,140,845
<u>Energy & Capacity</u>			
All KW	11,721,981	3.682	\$43,160,334
First 200 Hours	2,304,188,329	\$0.04445	\$102,421,171
Next 200 Hours	2,011,347,134	\$0.03345	\$67,279,562
Excess KWH	1,032,340,028	\$0.02872	\$29,648,806
Subtotal	5,347,875,491		\$242,509,873
<u>Competitive Transition Charge</u>			
All KW	11,721,981	0.222	\$2,602,280
First 200 Hours	2,304,188,329	\$0.00282	\$6,497,811
Next 200 Hours	2,011,347,134	\$0.00217	\$4,364,623
Excess KWH	1,032,340,028	\$0.00190	\$1,961,446
Subtotal	5,347,875,491		\$15,426,160
<u>Intangible Transition Charge</u>			
All KW	11,721,981	0.761	\$8,920,428
First 200 Hours	2,304,188,329	\$0.00965	\$22,235,417
Next 200 Hours	2,011,347,134	\$0.00746	\$15,004,650
Excess KWH	1,032,340,028	\$0.00650	\$6,710,210
Subtotal	5,347,875,491		\$52,870,705
T. O. D. Metering	5,295	\$15.00	\$79,425
LAC			\$224,705
Econ. Dev. Credits			(\$16,203,234)
Total Rate Revenue			<u>\$354,210,497</u>
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$354,210,497
Total from bill distributions Present Rates			\$335,864,140
Rate Change Amount			\$18,346,357
Percent			5.46%
2003 Rate revenue under Present Rates			\$321,818,934
Rate Change Percent			5.46%
Amount			\$17,571,314
2003 Projected Revenue under Proposed Rates			\$339,390,248
2004 Rate revenue under Present Rates			\$346,739,156
Rate Change Percent			5.46%
Amount			\$18,931,958
2004 Projected Revenue under Proposed Rates			\$365,671,114

PPL Electric Utilities Corporation
Rate Schedule LP-4
Off-Peak Space Conditioning and Water Heating (L4C)
Calculation Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,553,201	\$0.00381	\$21,158
<u>Distribution</u>			
All KW	898	\$1.77	\$1,589
All KWH	5,553,201	\$0.00422	\$23,435
Subtotal	5,553,201		\$25,024
<u>Energy & Capacity</u>			
All KWH	5,553,201	\$0.01946	\$108,065
<u>Competitive Transition Charge</u>			
All KWH	5,553,201	\$0.00184	\$10,218
<u>Intangible Transition Charge</u>			
All KWH	5,553,201	\$0.00900	\$49,979
T. O. D. Metering	60	\$15.14	\$908
Total Rate Revenue			<u>\$215,352</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	5,553,201	\$0.00564	\$31,320
<u>Distribution</u>			
All KW	898	\$2.48600	\$2,232
All KWH	5,553,201	\$0.00396	\$21,991
Subtotal	5,553,201		\$24,223
<u>Energy & Capacity</u>			
All KWH	5,553,201	\$0.01946	\$108,065
<u>Competitive Transition Charge</u>			
All KWH	5,553,201	\$0.00184	\$10,218
<u>Intangible Transition Charge</u>			
All KWH	5,553,201	\$0.00900	\$49,979
T. O. D. Metering	60	\$15.00	\$900
Total Rate Revenue			<u>\$224,705</u>

PPL Electric Utilities Corporation
Rate Schedule IS-P (R)
Interruptible Large General Service at 12,470 Volts or Higher
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	377,805,736	\$0.00365	\$1,378,991
Distribution			
All KW	370,369	4.168	\$1,543,698
First 400 KWH	141,350,600	\$0.00000	\$0
Excess KWH	236,455,136	\$0.00000	\$0
Subtotal	377,805,736		\$1,543,698
Energy & Capacity			
All KW	370,369	3.348	\$1,239,995
First 400 KWH	141,350,600	\$0.03995	\$5,646,956
Excess KWH	236,455,136	\$0.02382	\$5,632,361
Subtotal	377,805,736		\$12,519,312
Competitive Transition Charge			
All KW	370,369	0.020	\$7,407
First 400 KWH	141,350,600	\$0.00017	\$24,030
Excess KWH	236,455,136	\$0.00011	\$26,010
Subtotal	377,805,736		\$57,447
Intangible Transition Charge			
All KW	370,369	0.840	\$311,110
First 400 KWH	141,350,600	\$0.00973	\$1,375,341
Excess KWH	236,455,136	\$0.00613	\$1,449,470
Subtotal	377,805,736		\$3,135,921
T. O. D. Metering	372	\$15.14	\$5,632
Total Rate Revenue			\$18,641,001
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	377,805,736	\$0.00564	\$2,130,824
Distribution			
All KW	370,369	4.979	\$1,844,067
First 400 KWH	141,350,600	\$0.00000	\$0
Excess KWH	236,455,136	\$0.00000	\$0
Subtotal	377,805,736		\$1,844,067
Energy & Capacity			
All KW	370,369	3.348	\$1,239,995
First 400 KWH	141,350,600	\$0.03995	\$5,646,956
Excess KWH	236,455,136	\$0.02382	\$5,632,361
Subtotal	377,805,736		\$12,519,312
Competitive Transition Charge			
All KW	370,369	0.020	\$7,407
First 400 KWH	141,350,600	\$0.00017	\$24,030
Excess KWH	236,455,136	\$0.00011	\$26,010
Subtotal	377,805,736		\$57,447
Intangible Transition Charge			
All KW	370,369	0.840	\$311,110
First 400 KWH	141,350,600	\$0.00973	\$1,375,341
Excess KWH	236,455,136	\$0.00613	\$1,449,470
Subtotal	377,805,736		\$3,135,921
T. O. D. Metering	372	\$15.00	\$5,580
Total Rate Revenue			\$19,693,151
Summary of Total Revenues			
Total from bill distributions Proposed Rates			\$19,693,151
Total from bill distributions Present Rates			\$18,641,001
Rate Change Amount			\$1,052,150
Percent			5.64%
2003 Rate revenue under Present Rates			\$18,877,944
Rate Change Percent			5.64%
Amount			\$1,064,716
2003 Projected Revenue under Proposed Rates			\$19,942,660
2004 Rate revenue under Present Rates			\$20,223,610
Rate Change Percent			5.64%
Amount			\$1,140,612
2004 Projected Revenue under Proposed Rates			\$21,364,222

PPL Electric Utilities Corporation
Rate Schedule LP-5
Large General Service at 69,000 Volts or Higher
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	3,252,778,729	\$0.00308	\$10,018,558
Distribution			
All KW	6,306,101	\$0.292	\$1,841,381
First 200 Hours	1,217,956,886	\$0.00000	\$0
Next 200 Hours	1,129,681,471	\$0.00000	\$0
Excess KWH	905,140,372	\$0.00000	\$0
Subtotal	3,252,778,729		\$1,841,381
Energy & Capacity			
All KW	6,306,101	\$4.482	\$28,263,945
First 200 Hours	1,217,956,886	\$0.03954	\$48,158,015
Next 200 Hours	1,129,681,471	\$0.03326	\$37,573,206
Excess KWH	905,140,372	\$0.02856	\$25,850,809
Subtotal	3,252,778,729		\$139,845,975
Competitive Transition Charge			
All KW	6,306,101	\$0.263	\$1,658,505
First 200 Hours	1,217,956,886	\$0.00252	\$3,069,251
Next 200 Hours	1,129,681,471	\$0.00215	\$2,428,815
Excess KWH	905,140,372	\$0.00187	\$1,692,612
Subtotal	3,252,778,729		\$8,849,183
Intangible Transition Charge			
All KW	6,306,101	\$0.922	\$5,814,225
First 200 Hours	1,217,956,886	\$0.00871	\$10,608,404
Next 200 Hours	1,129,681,471	\$0.00743	\$8,393,533
Excess KWH	905,140,372	\$0.00646	\$5,847,207
Subtotal	3,252,778,729		\$30,663,369
T. O. D. Metering	801	\$15.14	\$12,127
Eco. Dev. Credits			(\$14,504,078)
Total Rate Revenue			\$176,726,515
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	3,252,778,729	\$0.00564	\$18,345,672
Distribution			
All KW	6,306,101	\$0.319	\$2,011,646
First 200 Hours	1,217,956,886	\$0.00000	\$0
Next 200 Hours	1,129,681,471	\$0.00000	\$0
Excess KWH	905,140,372	\$0.00000	\$0
Subtotal	3,252,778,729		\$2,011,646
Energy & Capacity			
All KW	6,306,101	\$4.482	\$28,263,945
First 200 Hours	1,217,956,886	\$0.03954	\$48,158,015
Next 200 Hours	1,129,681,471	\$0.03326	\$37,573,206
Excess KWH	905,140,372	\$0.02856	\$25,850,809
Subtotal	3,252,778,729		\$139,845,975
Competitive Transition Charge			
All KW	6,306,101	\$0.263	\$1,658,505
First 200 Hours	1,217,956,886	\$0.00252	\$3,069,251
Next 200 Hours	1,129,681,471	\$0.00215	\$2,428,815
Excess KWH	905,140,372	\$0.00187	\$1,692,612
Subtotal	3,252,778,729		\$8,849,183
Intangible Transition Charge			
All KW	6,306,101	\$0.922	\$5,814,225
First 200 Hours	1,217,956,886	\$0.00871	\$10,608,404
Next 200 Hours	1,129,681,471	\$0.00743	\$8,393,533
Excess KWH	905,140,372	\$0.00646	\$5,847,207
Subtotal	3,252,778,729		\$30,663,369
T. O. D. Metering	801	\$15.00	\$12,015
Eco. Dev. Credits			(\$14,356,086)
Total Rate Revenue			\$185,371,774
Summary of Total Revenues			
Total from bill distributions Proposed Rates			\$185,371,774
Total from bill distributions Present Rates			\$176,726,515
Rate Change Amount			\$8,645,259
Percent			4.89%
2003 Rate revenue under Present Rates			\$162,377,414
Rate Change Percent			4.89%
Amount			\$7,940,256
2003 Projected Revenue under Proposed Rates			\$170,317,670
2004 Rate revenue under Present Rates			\$173,341,229
Rate Change Percent			4.89%
Amount			\$8,476,386
2004 Projected Revenue under Proposed Rates			\$181,817,615

PPL Electric Utilities Corporation
Rate Schedule IS-T @
Interruptible Large General Service at 69,000 Volts or Higher
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	1,900,688,947	\$0.00361	\$6,861,487
<u>Distribution</u>			
All KW	1,016,795	\$1.477	\$1,501,806
First 400 KWH	405,378,000	\$0.00000	\$0
Excess KWH	1,495,310,947	\$0.00000	\$0
Subtotal	1,900,688,947		\$1,501,806
<u>Energy & Capacity</u>			
All KW	1,016,795	\$5.078	\$5,163,285
First 400 KWH	405,378,000	\$0.03605	\$14,613,877
Excess KWH	1,495,310,947	\$0.02292	\$34,272,527
Subtotal	1,900,688,947		\$54,049,689
<u>Competitive Transition Charge</u>			
All KW	1,016,795	-\$0.101	(\$102,696)
First 400 KWH	405,378,000	(\$0.00075)	(\$304,034)
Excess KWH	1,495,310,947	(\$0.00051)	(\$762,609)
Subtotal	1,900,688,947		(\$1,169,339)
<u>Intangible Transition Charge</u>			
All KW	1,016,795	\$1.416	\$1,439,782
First 400 KWH	405,378,000	\$0.00981	\$3,976,758
Excess KWH	1,495,310,947	\$0.00657	\$9,824,193
Subtotal	1,900,688,947		\$15,240,733
T. O. D. Metering	336	\$15.14	\$5,087
Total Rate Revenue			<u>\$76,489,463</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	1,900,688,947	\$0.00564	\$10,719,886
<u>Distribution</u>			
All KW	1,016,795	\$1.026	\$1,043,232
First 400 KWH	405,378,000	\$0.00000	\$0
Excess KWH	1,495,310,947	\$0.00000	\$0
Subtotal	1,900,688,947		\$1,043,232
<u>Energy & Capacity</u>			
All KW	1,016,795	\$5.078	\$5,163,285
First 400 KWH	405,378,000	\$0.03605	\$14,613,877
Excess KWH	1,495,310,947	\$0.02292	\$34,272,527
Subtotal	1,900,688,947		\$54,049,689
<u>Competitive Transition Charge</u>			
All KW	1,016,795	-\$0.101	(\$102,696)
First 400 KWH	405,378,000	(\$0.00075)	(\$304,034)
Excess KWH	1,495,310,947	(\$0.00051)	(\$762,609)
Subtotal	1,900,688,947		(\$1,169,339)
<u>Intangible Transition Charge</u>			
All KW	1,016,795	\$1.416	\$1,439,782
First 400 KWH	405,378,000	\$0.00981	\$3,976,758
Excess KWH	1,495,310,947	\$0.00657	\$9,824,193
Subtotal	1,900,688,947		\$15,240,733
T. O. D. Metering	336	\$15.00	\$5,040
Total Rate Revenue			<u>\$79,889,241</u>
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$79,889,241
Total from bill distributions Present Rates			\$76,489,463
Rate Change Amount			\$3,399,778
Percent			4.44%
2003 Rate revenue under Present Rates			\$77,459,840
Rate Change Percent			4.44%
Amount			\$3,439,217
2003 Projected Revenue under Proposed Rates			\$80,899,057
2004 Rate revenue under Present Rates			\$80,939,745
Rate Change Percent			4.44%
Amount			\$3,593,725
2004 Projected Revenue under Proposed Rates			\$84,533,470

PPL Electric Utilities Corporation
Rate Schedule LP-6
Large General Service at 69,000 Volts or Higher
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	439,554,000	\$0.00308	\$1,353,826
Distribution			
All KW	785,352	\$0.309	\$242,674
First 400 Hours	314,140,800	\$0.00000	\$0
Next 200 Hours	114,705,400	\$0.00000	\$0
Excess KWH	10,707,800	\$0.00000	\$0
Subtotal	439,554,000		\$242,674
Energy & Capacity			
All KW	785,352	\$4.355	\$3,420,208
First 400 Hours	314,140,800	\$0.03630	\$11,403,311
Next 200 Hours	114,705,400	\$0.02144	\$2,459,284
Excess KWH	10,707,800	\$0.01672	\$179,034
Subtotal	439,554,000		\$17,461,837
Competitive Transition Charge			
All KW	785,352	\$0.033	\$25,917
First 400 Hours	314,140,800	\$0.00025	\$78,535
Next 200 Hours	114,705,400	\$0.00015	\$17,206
Excess KWH	10,707,800	\$0.00012	\$1,285
Subtotal	439,554,000		\$122,943
Intangible Transition Charge			
All KW	785,352	\$1.362	\$1,069,649
First 400 Hours	314,140,800	\$0.01117	\$3,508,953
Next 200 Hours	114,705,400	\$0.00695	\$797,203
Excess KWH	10,707,800	\$0.00561	\$60,071
Subtotal	439,554,000		\$5,435,876
T. O. D. Metering	36	\$15.14	\$545
Total Rate Revenue			\$24,617,701
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	439,554,000	\$0.00564	\$2,479,085
Distribution			
All KW	785,352	\$0.231	\$181,416
First 400 Hours	314,140,800	\$0.00000	\$0
Next 200 Hours	114,705,400	\$0.00000	\$0
Excess KWH	10,707,800	\$0.00000	\$0
Subtotal	439,554,000		\$181,416
Energy & Capacity			
All KW	785,352	\$4.355	\$3,420,208
First 400 Hours	314,140,800	\$0.03630	\$11,403,311
Next 200 Hours	114,705,400	\$0.02144	\$2,459,284
Excess KWH	10,707,800	\$0.01672	\$179,034
Subtotal	439,554,000		\$17,461,837
Competitive Transition Charge			
All KW	785,352	\$0.033	\$25,917
First 400 Hours	314,140,800	\$0.00025	\$78,535
Next 200 Hours	114,705,400	\$0.00015	\$17,206
Excess KWH	10,707,800	\$0.00012	\$1,285
Subtotal	439,554,000		\$122,943
Intangible Transition Charge			
All KW	785,352	\$1.362	\$1,069,649
First 400 Hours	314,140,800	\$0.01117	\$3,508,953
Next 200 Hours	114,705,400	\$0.00695	\$797,203
Excess KWH	10,707,800	\$0.00561	\$60,071
Subtotal	439,554,000		\$5,435,876
T. O. D. Metering	36	\$15.00	\$540
Total Rate Revenue			\$25,681,697
Summary of Total Revenues			
Total from bill distributions Proposed Rates			\$25,681,697
Total from bill distributions Present Rates			\$24,617,701
Rate Change Amount			\$1,063,996
Percent			4.32%
2003 Rate revenue under Present Rates			\$24,642,505
Rate Change Percent			4.32%
Amount			\$1,064,556
2003 Projected Revenue under Proposed Rates			\$25,707,061
2004 Rate revenue under Present Rates			\$28,519,862
Rate Change Percent			4.32%
Amount			\$1,232,058
2004 Projected Revenue under Proposed Rates			\$29,751,920

PPL Electric Utilities Corporation
Rate Schedule LPEP
Power Service to Electric Propulsion
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	59,921,900	\$0.00325	\$194,746
Distribution			
Facility Charge	12	\$3,449.56	\$41,395
All KW	273,363	\$1.204	\$329,129
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.00000	\$0
Next 250 Hours	43,520,120	\$0.00000	\$0
Excess KWH	-	\$0.00000	\$0
T. O. D. Metering	12	\$15.14	\$182
230 KV Credit	273,363	(\$0.86)	(\$235,092)
Subtotal	59,921,900		\$135,614
Energy & Capacity			
All KW	273,363	\$2.428	\$663,725
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.02482	\$407,092
Next 250 Hours	43,520,120	\$0.02322	\$1,010,537
Excess KWH	0	\$0.01410	\$0
Subtotal	59,921,900		\$2,081,354
Competitive Transition Charge			
All KW	273,363	\$0.390	\$106,612
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.00403	\$66,099
Next 250 Hours	43,520,120	\$0.00379	\$164,941
Excess KWH	0	\$0.00249	\$0
Subtotal	59,921,900		\$337,652
Intangible Transition Charge			
All KW	273,363	\$2.037	\$556,840
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.02072	\$339,845
Next 250 Hours	43,520,120	\$0.01953	\$849,948
Excess KWH	0	\$0.01281	\$0
Subtotal	59,921,900		\$1,746,633
Total Rate Revenue			<u>\$ 4,495,999</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	59,921,900	\$0.00564	\$337,960
Distribution			
Facility Charge	12	\$3,410.00	\$40,920
All KW	273,363	\$1.378	\$376,694
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.00000	\$0
Next 250 Hours	43,520,120	\$0.00000	\$0
Excess KWH	0	\$0.00000	\$0
T. O. D. Metering	12	\$15.00	\$180
230 KV Credit	273,363	\$0.00	\$0
Subtotal	59,921,900		\$417,794
Energy & Capacity			
All KW	273,363	\$2.428	\$663,725
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.02482	\$407,092
Next 250 Hours	43,520,120	\$0.02322	\$1,010,537
Excess KWH	0	\$0.01410	\$0
Subtotal	59,921,900		\$2,081,354
Competitive Transition Charge			
All KW	273,363	\$0.390	\$106,612
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.00403	\$66,099
Next 250 Hours	43,520,120	\$0.00379	\$164,941
Excess KWH	0	\$0.00249	\$0
Subtotal	59,921,900		\$337,652
Intangible Transition Charge			
All KW	273,363	\$2.037	\$556,840
First 60 Hours (1,200,000 KWH Max)	16,401,780	\$0.02072	\$339,845
Next 250 Hours	43,520,120	\$0.01953	\$849,948
Excess KWH	0	\$0.01281	\$0
Subtotal	59,921,900		\$1,746,633
Total Rate Revenue			<u>\$4,921,393</u>
Summary of Total Revenues			
Total from bill distributions Proposed Rates			\$4,921,393
Total from bill distributions Present Rates			\$4,495,999
Rate Change Amount			\$425,394
Percent			9.46%
2003 Rate revenue under Present Rates			\$4,344,366
Rate Change Percent			9.46%
Amount			\$410,977
2003 Projected Revenue under Proposed Rates			\$4,755,343
2004 Rate revenue under Present Rates			\$4,690,679
Rate Change Percent			9.46%
Amount			\$443,738
2004 Projected Revenue under Proposed Rates			\$5,134,417

PPL Electric Utilities Corporation
Rate Schedule ISA
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	149,430,588	\$0.00229	\$342,196
<u>Distribution</u>			
Customer Charge	12	\$21,340.00	\$256,080
All KW	90,000	\$3.28	\$295,200
Firm KWH	65,700,000	\$0.00019	\$12,483
Interruptible KWH	83,730,588	\$0.00000	\$0
Subtotal	149,430,588		\$563,763
<u>Energy & Capacity</u>			
All KW	90,000	\$1.76	\$158,400
Firm KWH	65,700,000	\$0.02958	\$1,943,406
Interruptible KWH	83,730,588	\$0.02729	\$2,285,007
Excess KWH	0	Market Value	Market Value
Subtotal	149,430,588		\$4,386,813
<u>Competitive Transition Charge</u>			
All KW	90,000	(\$0.48)	(\$43,200)
Firm KWH	65,700,000	(\$0.00805)	(\$528,885)
Interruptible KWH	83,730,588	(\$0.00744)	(\$622,956)
Subtotal	149,430,588		(\$1,195,041)
<u>Intangible Transition Charge</u>			
All KW	90,000	\$1.12	\$100,800
Firm KWH	65,700,000	\$0.01913	\$1,256,841
Interruptible KWH	83,730,588	\$0.01765	\$1,477,845
Subtotal	149,520,588		\$2,835,486
Eco. Dev. Credits			\$0
Total Rate Revenue			<u>\$ 6,933,217</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	149,430,588	\$0.00564	\$842,789
<u>Distribution</u>			
Customer Charge	12	\$21,340.00	\$256,080
All KW	90,000	\$3.28	\$295,200
Firm KWH	65,700,000	\$0.00019	\$12,483
Interruptible KWH	83,730,588	\$0.00000	\$0
Subtotal	149,430,588		\$563,763
<u>Energy & Capacity</u>			
All KW	90,000	\$1.76	\$158,400
Firm KWH	65,700,000	\$0.02958	\$1,943,406
Interruptible KWH	83,730,588	\$0.02729	\$2,285,007
Excess KWH	0	Market Value	Market Value
Subtotal	149,430,588		\$4,386,813
<u>Competitive Transition Charge</u>			
All KW	90,000	(\$0.48)	(\$43,200)
Firm KWH	65,700,000	(\$0.00805)	(\$528,885)
Interruptible KWH	83,730,588	(\$0.00744)	(\$622,956)
Subtotal	149,430,588		(\$1,195,041)
<u>Intangible Transition Charge</u>			
All KW	90,000	\$1.12	\$100,800
Firm KWH	65,700,000	\$0.01913	\$1,256,841
Interruptible KWH	83,730,588	\$0.01765	\$1,477,845
Subtotal	149,430,588		\$2,835,486
Eco. Dev. Credits			\$0
Total Rate Revenue			<u>\$7,433,810</u>
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$7,433,810
Total from bill distributions Present Rates			\$6,933,217
Rate Change Amount			\$500,593
Percent			7.22%
2003 Rate revenue under Present Rates			\$9,557,008
Rate Change Percent			7.22%
Amount			\$690,016
2003 Projected Revenue under Proposed Rates			\$10,247,024
2004 Rate revenue under Present Rates			\$5,597,112
Rate Change Percent			7.22%
Amount			\$404,111
2004 Projected Revenue under Proposed Rates			\$6,001,223

PPL Electric Utilities Corporation
Rate Schedule IS-1 (R)
Interruptible Service to Greenhouses
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

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PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	1,728,620	\$0.00467	\$8,073
<u>Distribution</u>			
Total Bills	48	\$363.41	\$17,444
All KW	1,589	\$7.091	\$11,268
First 730 Hours	919,370	\$0.00292	\$2,685
Excess KWH	809,250	\$0.00231	\$1,869
Subtotal	1,728,620		\$33,266
<u>Energy & Capacity</u>			
All KW	1,589	\$1.345	\$2,137
First 730 Hours	919,370	\$0.02435	\$22,387
Excess KWH	809,250	\$0.01825	\$14,769
Subtotal	1,728,620		\$39,293
<u>Competitive Transition Charge</u>			
All KW	1,589	(\$0.830)	(\$1,319)
First 730 Hours	919,370	(\$0.01413)	(\$12,991)
Excess KWH	809,250	(\$0.01116)	(\$9,031)
Subtotal	1,728,620		(\$23,341)
<u>Intangible Transition Charge</u>			
All KW	1,589	\$1.780	\$2,828
First 730 Hours	919,370	\$0.03023	\$27,793
Excess KWH	809,250	\$0.02387	\$19,317
Subtotal	1,728,620		\$49,938
Total Rate Revenue			<u>\$107,229</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	1,728,620	\$0.00564	\$9,749
<u>Distribution</u>			
Total Bills	48	\$850.00	\$40,800
All KW	1,589	\$0.000	\$0
First 730 Hours	919,370	\$0.00000	\$0
Excess KWH	809,250	\$0.00000	\$0
Subtotal	1,728,620		\$40,800
<u>Energy & Capacity</u>			
All KW	1,589	\$1.345	\$2,137
First 730 Hours	919,370	\$0.02435	\$22,387
Excess KWH	809,250	\$0.01825	\$14,769
Subtotal	1,728,620		\$39,293
<u>Competitive Transition Charge</u>			
All KW	1,589	(\$0.830)	(\$1,319)
First 730 Hours	919,370	(\$0.01413)	(\$12,991)
Excess KWH	809,250	(\$0.01116)	(\$9,031)
Subtotal	1,728,620		(\$23,341)
<u>Intangible Transition Charge</u>			
All KW	1,589	\$1.780	\$2,828
First 730 Hours	919,370	\$0.03023	\$27,793
Excess KWH	809,250	\$0.02387	\$19,317
Subtotal	1,728,620		\$49,938
Total Rate Revenue			<u>\$116,439</u>
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$116,439
Total from bill distributions Present Rates			\$107,229
Rate Change Amount			\$9,210
Percent			8.59%
2003 Rate revenue under Present Rates			\$106,948
Rate Change Percent			8.59%
Amount			\$9,187
2003 Projected Revenue under Proposed Rates			\$116,135
2004 Rate revenue under Present Rates			\$148,538
Rate Change Percent			8.59%
Amount			\$12,759
2004 Projected Revenue under Proposed Rates			\$161,297

PPL Electric Utilities Corporation
Rate Schedule BL
Borderline Service - Electric Service
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	6,051,705	\$0.00587	\$35,524
<u>Distribution</u>			
All KWH	6,051,705	\$0.03225	\$195,167
<u>Energy & Capacity</u>			
All KWH	6,051,705	\$0.03327	\$201,340
<u>Competitive Transition Charge</u>			
All KWH	6,051,705	\$0.00295	\$17,853
<u>Intangible Transition Charge</u>			
All KWH	6,051,705	\$0.01088	\$65,843
Facility Charge			\$20,396
Total Rate Revenue			<u>\$536,123</u>
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	6,051,705	\$0.00564	\$34,132
<u>Distribution</u>			
All KWH	6,051,705	\$0.04037	\$244,307
<u>Energy & Capacity</u>			
All KWH	6,051,705	\$0.03327	\$201,340
<u>Competitive Transition Charge</u>			
All KWH	6,051,705	\$0.002950	\$17,853
<u>Intangible Transition Charge</u>			
All KWH	6,051,705	\$0.01088	\$65,843
Facility Charge			\$17,245
Total Rate Revenue			<u>\$580,720</u>
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$580,720
Total from bill distributions Present Rates			\$536,123
Rate Change Amount			\$44,597
Percent			8.32%
2003 Rate revenue under Present Rates			\$542,933
Rate Change Percent			8.32%
Amount			\$45,172
2003 Projected Revenue under Proposed Rates			\$588,105
2004 Rate revenue under Present Rates			\$558,797
Rate Change Percent			8.32%
Amount			\$46,492
2004 Projected Revenue under Proposed Rates			\$605,289

PPL ELECTRIC UTILITIES CORPORATION
RATE SCHEDULE SM
CALCULATION OF EFFECT OF PROPOSED RATE
BASED ON BILL FREQUENCY DISTRIBUTION
FOR 12 MONTHS ENDED DECEMBER 2003

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TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE					CAPACITY & ENERGY
				PRESENT W/STAS					
				TRANS CHARGE	DIST CHARGE	CTC	ITC		
OVERHEAD									
WOOD POLE	3350	1,739	1,024,271	\$ 0.157	\$ 7.364	\$ (0.140)	\$ 0.701	\$	1.851
	6650	1,645	1,513,400	\$ 0.245	\$ 9.124	\$ (0.219)	\$ 1.096	\$	2.082
	10500	27	34,722	\$ 0.343	\$ 11.749	\$ (0.307)	\$ 1.532	\$	2.530
	20000	103	209,914	\$ 0.543	\$ 15.059	\$ (0.485)	\$ 2.427	\$	2.767
	34000	3	10,422	\$ 0.926	\$ 24.706	\$ (0.830)	\$ 4.139	\$	4.382
	51000	10	48,010	\$ 1.279	\$ 31.422	\$ (1.146)	\$ 5.722	\$	5.107
METAL POLE	6650	5	4,600	\$ 0.245	\$ 14.267	\$ (0.219)	\$ 1.096	\$	3.733
	10500	8	10,288	\$ 0.343	\$ 18.763	\$ (0.307)	\$ 1.532	\$	4.279
	20000	29	59,102	\$ 0.543	\$ 20.162	\$ (0.485)	\$ 2.427	\$	4.547
	34000	0	0	\$ 0.926	\$ 29.968	\$ (0.830)	\$ 4.139	\$	6.167
	51000	0	0	\$ 1.279	\$ 36.941	\$ (1.146)	\$ 5.722	\$	6.907
UNDERGROUND									
WOOD POLE	3350	13	7,657	\$ 0.157	\$ 11.937	\$ (0.140)	\$ 0.701	\$	3.447
	6650	294	270,480	\$ 0.245	\$ 13.966	\$ (0.219)	\$ 1.096	\$	3.751
LOW MOUNT	3350	447	263,283	\$ 0.157	\$ 13.082	\$ (0.140)	\$ 0.701	\$	3.846
	6650	345	317,400	\$ 0.245	\$ 15.074	\$ (0.219)	\$ 1.096	\$	4.137
HIGH MOUNT	6650	85	59,800	\$ 0.245	\$ 18.832	\$ (0.219)	\$ 1.096	\$	4.750
	10500	60	77,160	\$ 0.343	\$ 19.180	\$ (0.307)	\$ 1.532	\$	5.123
	20000	429	874,302	\$ 0.543	\$ 22.758	\$ (0.485)	\$ 2.427	\$	5.454
	34000	10	34,740	\$ 0.926	\$ 33.334	\$ (0.830)	\$ 4.139	\$	7.393
	51000	14	67,214	\$ 1.279	\$ 40.290	\$ (1.146)	\$ 5.722	\$	8.200
MULTIPLE UNIT	6650	5	4,600	\$ 0.245	\$ 7.827	\$ (0.219)	\$ 1.096	\$	1.540
	10500	0	0	\$ 0.343	\$ 10.709	\$ (0.307)	\$ 1.532	\$	2.207
	20000	12	24,456	\$ 0.543	\$ 13.405	\$ (0.485)	\$ 2.427	\$	2.190
	34000	0	0	\$ 0.926	\$ 23.190	\$ (0.830)	\$ 4.139	\$	3.859
	51000	0	0	\$ 1.279	\$ 29.911	\$ (1.146)	\$ 5.722	\$	4.549
CUSTOMER OWNED	3350	95	55,955	\$ 0.157	\$ 4.252	\$ (0.140)	\$ 0.701	\$	0.765
	6650	34	31,280	\$ 0.245	\$ 6.094	\$ (0.219)	\$ 1.096	\$	1.004
	10500	8	10,288	\$ 0.343	\$ 8.194	\$ (0.307)	\$ 1.532	\$	1.290
	20000	7	14,266	\$ 0.543	\$ 11.773	\$ (0.485)	\$ 2.427	\$	1.621
CALCULATED ANNUAL REVENUE			5,027,610	\$ 16,073	\$ 720,416	\$ (14,357)	\$ 71,849	\$	177,771

RATE SCHEDULE SM
PAGE 2 OF 2

TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE					CAPACITY & ENERGY
				PROPOSED WSTAS					
				TRANS CHARGE	DIST CHARGE	CTC	ITC		
OVERHEAD									
WOOD POLE	3350	1,739	1,024,271	\$ 0.277	\$ 8.092	\$ (0.140)	\$ 0.701	\$	1.851
	6650	1,645	1,513,400	\$ 0.432	\$ 10.027	\$ (0.219)	\$ 1.096	\$	2.062
	10500	27	34,722	\$ 0.604	\$ 12.912	\$ (0.307)	\$ 1.532	\$	2.530
	20000	103	209,914	\$ 0.958	\$ 16.550	\$ (0.485)	\$ 2.427	\$	2.787
	34000	3	10,422	\$ 1.633	\$ 27.153	\$ (0.830)	\$ 4.139	\$	4.382
	51000	10	48,010	\$ 2.256	\$ 34.534	\$ (1.146)	\$ 5.722	\$	5.107
METAL POLE	6650	5	4,600	\$ 0.432	\$ 15.880	\$ (0.219)	\$ 1.096	\$	3.733
	10500	8	10,288	\$ 0.604	\$ 18.423	\$ (0.307)	\$ 1.532	\$	4.279
	20000	29	59,102	\$ 0.958	\$ 22.159	\$ (0.485)	\$ 2.427	\$	4.547
	34000	0	0	\$ 1.633	\$ 32.935	\$ (0.830)	\$ 4.139	\$	6.167
	51000	0	0	\$ 2.256	\$ 40.600	\$ (1.146)	\$ 5.722	\$	6.907
UNDERGROUND					\$				
WOOD POLE	3350	13	7,657	\$ 0.277	\$ 13.119	\$ (0.140)	\$ 0.701	\$	3.447
	6650	294	270,480	\$ 0.432	\$ 15.349	\$ (0.219)	\$ 1.096	\$	3.751
LOW MOUNT	3350	447	263,283	\$ 0.277	\$ 14.376	\$ (0.140)	\$ 0.701	\$	3.846
	6650	345	317,400	\$ 0.432	\$ 16.566	\$ (0.219)	\$ 1.096	\$	4.137
HIGH MOUNT	6650	85	59,800	\$ 0.432	\$ 18.499	\$ (0.219)	\$ 1.096	\$	4.750
	10500	60	77,160	\$ 0.604	\$ 21.080	\$ (0.307)	\$ 1.532	\$	5.123
	20000	429	874,302	\$ 0.958	\$ 25.012	\$ (0.485)	\$ 2.427	\$	5.454
	34000	10	34,740	\$ 1.633	\$ 36.635	\$ (0.830)	\$ 4.139	\$	7.393
	51000	14	67,214	\$ 2.256	\$ 44.230	\$ (1.146)	\$ 5.722	\$	8.200
MULTIPLE UNIT	6650	5	4,600	\$ 0.432	\$ 8.383	\$ (0.219)	\$ 1.096	\$	1.540
	10500	0	0	\$ 0.604	\$ 11.789	\$ (0.307)	\$ 1.532	\$	2.207
	20000	12	24,456	\$ 0.958	\$ 14.733	\$ (0.485)	\$ 2.427	\$	2.190
	34000	0	0	\$ 1.633	\$ 25.486	\$ (0.830)	\$ 4.139	\$	3.859
	51000	0	0	\$ 2.256	\$ 32.873	\$ (1.146)	\$ 5.722	\$	4.549
CUSTOMER OWNED	3350	95	55,955	\$ 0.277	\$ 4.673	\$ (0.140)	\$ 0.701	\$	0.765
	6650	34	31,280	\$ 0.432	\$ 6.897	\$ (0.219)	\$ 1.096	\$	1.004
	10500	8	10,288	\$ 0.604	\$ 9.005	\$ (0.307)	\$ 1.532	\$	1.290
	20000	7	14,266	\$ 0.958	\$ 12.939	\$ (0.485)	\$ 2.427	\$	1.621
CALCULATED ANNUAL REVENUE			5,027,610	\$ 28,349	\$ 791,712	\$ (14,357)	\$ 71,849	\$	177,771

TOTAL PRESENT REVENUE	\$ 971,753
TOTAL PROPOSED REVENUE	\$ 1,055,324
RATE CHANGE: AMOUNT	\$ 83,572
PERCENT	8.60%
2003 RATE REVENUE UNDER PRESENT RATES	\$ 970,432
RATE CHANGE PERCENT	8.60%
AMOUNT	\$ 83,458
2003 PROJECTED REVENUE UNDER PROPOSED RATES	\$ 1,053,890
2004 RATE REVENUE UNDER PRESENT RATES	\$969,979
RATE CHANGE PERCENT	8.60%
AMOUNT	\$83,419
2004 PROJECTED REVENUE UNDER PROPOSED RATES	\$1,053,398

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PPL ELECTRIC UTILITIES CORPORATION
RATE SCHEDULE SE
CALCULATION OF EFFECT OF PROPOSED RATE
BASED ON BILL FREQUENCY DISTRIBUTION
FOR 12 MONTHS ENDED DECEMBER 2003

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TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE					CAPACITY & ENERGY
				TRANS CHARGE	DIST CHARGE	CTC	ITC		
UTILITY POLE	3350	98	57,722	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	6650	59	54,280	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	6800	631	226,267	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	9500	3,573	1,829,378	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	10500	49	63,014	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	18000	1,146	862,185	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	20000	358	725,528	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	25500	1,182	1,806,336	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	34000	7	24,318	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	50000	18	38,394	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	51000	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	7900	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	21000	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	22000	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	14000	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	36000	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
	37000	0	0	\$ 0.00320	\$ 0.00190	\$ -	\$ 0.00645	\$ 0.00098	
CUSTOMER POLE	3350	12	7,068	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	6650	701	844,920	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	10500	695	893,770	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	20000	522	1,063,836	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	34000	4	13,896	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	51000	144	691,344	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	5800	395	141,015	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	9500	1,089	557,568	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	18000	1,154	868,962	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	25500	1,877	2,279,043	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	50000	2,321	4,950,893	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	21000	20	24,940	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	22000	1,878	1,859,542	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	7900	245	135,975	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	14000	240	216,720	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	36000	28	50,986	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
	37000	28	43,980	\$ 0.00320	\$ 0.02781	\$ -	\$ 0.00364	\$ -	
19,730,860									
CALCULATED ANNUAL REVENUE				\$ 63,138	\$ 733,222	\$ -	\$ 87,236	\$ 38,295	

RATE SCHEDULE SE
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TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE					CAPACITY & ENERGY
				TRANS CHARGE	DIST CHARGE	CTC	ITC		
UTILITY POLE	3350	98	57,722	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	6650	59	54,280	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	6800	631	226,267	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	9500	3,573	1,829,376	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	10500	49	63,014	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	18000	1,146	862,185	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	20000	358	725,528	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	25500	1,182	1,806,336	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	34000	7	24,318	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	50000	18	38,394	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	51000	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	7900	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	21000	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	22000	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	14000	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	36000	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
	37000	0	0	\$ 0.00564	\$ 0.00508	\$ -	\$ 0.00645	\$ 0.00098	
CUSTOMER POLE	3350	12	7,068	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	6650	701	844,920	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	10500	695	893,770	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	20000	522	1,063,836	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	34000	4	13,896	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	51000	144	691,344	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	5800	395	141,015	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	9500	1,089	557,568	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	18000	1,154	868,962	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	25500	1,877	2,279,043	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	50000	2,321	4,950,893	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	21000	20	24,040	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	22000	1,878	1,859,542	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	7900	245	135,975	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	14000	240	216,720	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	36000	28	50,986	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
	37000	28	43,980	\$ 0.00564	\$ 0.02901	\$ -	\$ 0.00364	\$ -	
CALCULATED ANNUAL REVENUE				\$ 111,281	\$ 770,282	\$ -	\$ 87,236	\$ 38,295	

TOTAL PRESENT REVENUE	\$ 921,892
TOTAL PROPOSED REVENUE	\$ 1,007,094
RATE CHANGE: AMOUNT	\$ 85,202
PERCENT	9.24%
2003 RATE REVENUE UNDER PRESENT RATES	\$ 911,507
RATE CHANGE PERCENT	9.24%
AMOUNT	\$ 84,243
2003 PROJECTED REVENUE UNDER PROPOSED RATES	\$ 995,750
2004 RATE REVENUE UNDER PRESENT RATES	\$922,509
RATE CHANGE PERCENT	9.24%
AMOUNT	\$85,250
2004 PROJECTED REVENUE UNDER PROPOSED RATES	\$1,007,788

Attachment IV-C
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TYPE OF SERVICE	WATTS	NUMBER	ANNUAL KWH	MONTHLY RATE					CAPACITY &ENERGY			
				TRANS CHARGE	DIST CHARGE	PRESENT W/STAS						
						CTC	ITC					
TRAFFIC SIGNAL												
	25	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	50	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	60	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	67	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	69	443	267,926 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	100	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	104	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	107	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	116	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	125	0	0 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
	134	72	84,499 \$	0.00234	\$	0.04598	\$	(0.00248)	\$	0.01083	\$	0.02860
			352,426									
CALCULATED ANNUAL REVENUE			\$	1.129	\$	22.189	\$	(1.197)	\$	5.226	\$	13.802

TYPE OF SERVICE	WATTS	NUMBER	ANNUAL KWH	MONTHLY RATE					CAPACITY &ENERGY
				TRANS CHARGE	DIST CHARGE	PROPOSED W/STAS			
						CTC	ITC		
TRAFFIC SIGNAL									
	25	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	50	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	60	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	67	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	69	443	267,926	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	100	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	104	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	107	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	116	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	125	0	0	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
	134	72	84,499	\$ 0.00412	\$ 0.05163	\$ (0.00248)	\$ 0.01083	\$ 0.02860	
			352,426						
CALCULATED ANNUAL REVENUE				\$ 1,988	\$ 24,916	\$ (1,197)	\$ 5,226	\$ 13,802	

TOTAL PRESENT REVENUE	\$	41,150
TOTAL PROPOSED REVENUE	\$	44,735
RATE CHANGE: AMOUNT	\$	3,586
PERCENT		8.71%
2003 RATE REVENUE UNDER PRESENT RATES	\$	44,657
RATE CHANGE PERCENT		8.71%
AMOUNT	\$	3,891
2003 REVENUE UNDER PROPOSED RATES	\$	48,548
2004 RATE REVENUE UNDER PRESENT RATES		\$41,393
RATE CHANGE PERCENT		8.71%
AMOUNT		\$3,607
2004 REVENUE UNDER PROPOSED RATES		\$45,000

PPL Electric Utilities Corporation
Rate Schedule GH-1 (R)
Single Meter Commercial Space Heating Service
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	315,458,968	\$0.00468	\$1,476,348
Distribution			
Monthly Charge	11,754	\$15.14	\$177,956
All KW	1,219,748	\$1.32	\$1,610,067
First 150 Hours (6000 KWH Max)	49,810,604	\$0.01017	\$506,574
Excess KWH	265,648,364	\$0.00877	\$2,329,736
Subtotal	315,458,968		\$4,624,333
Energy & Capacity			
All KW	1,219,748	\$0.00	\$0
First 150 Hours (6000 KWH Max)	49,810,604	\$0.04843	\$2,412,328
Excess KWH	265,648,364	\$0.04115	\$10,931,430
Subtotal	315,458,968		\$13,343,758
Competitive Transition Charge			
First 150 Hours (6000 KWH Max)	49,810,604	\$0.00207	\$103,108
Excess KWH	265,648,364	\$0.00178	\$472,854
Subtotal	315,458,968		\$575,962
Intangible Transition Charge			
First 150 Hours (6000 KWH Max)	49,810,604	\$0.02306	\$1,148,633
Excess KWH	265,648,364	\$0.01991	\$5,289,059
Subtotal	315,458,968		\$6,437,692
T.O.D. Metering	931	\$15.14	\$14,095
12 KV Credit	12,618,778	(\$0.0005)	(\$6,309)
Total Rate Revenue			\$26,465,879
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	315,458,968	\$0.00564	\$1,779,189
Distribution			
Monthly Charge	11,754	\$20.20	\$237,431
All KW	1,219,748	\$2.45	\$2,988,383
First 150 Hours (6000 KWH Max)	49,810,604	\$0.01695	\$844,290
Excess KWH	265,648,364	\$0.00918	\$2,438,652
Subtotal	315,458,968		\$6,508,756
Energy & Capacity			
All KW	1,219,748	\$0.00	\$0
First 150 Hours (6000 KWH Max)	49,810,604	\$0.04843	\$2,412,328
Excess KWH	265,648,364	\$0.04115	\$10,931,430
Subtotal	315,458,968		\$13,343,758
Competitive Transition Charge			
First 150 Hours (6000 KWH Max)	49,810,604	\$0.002070	\$103,108
Excess KWH	265,648,364	\$0.001780	\$472,854
Subtotal	315,458,968		\$575,962
Intangible Transition Charge			
First 150 Hours (6000 KWH Max)	49,810,604	\$0.02306	\$1,148,633
Excess KWH	265,648,364	\$0.01991	\$5,289,059
Subtotal	315,458,968		\$6,437,692
T.O.D. Metering	931	\$15.00	\$13,965
12 KV Credit	12,618,778	\$0.0000	\$0
Total Rate Revenue			\$28,659,322
Summary of Total Revenues			
Total from bill distributions Proposed Rates			\$28,659,322
Total from bill distributions Present Rates			\$26,465,879
Rate Change Amount			\$2,193,443
Percent			8.29%
2003 Rate revenue under Present Rates			\$20,119,643
Rate Change Percent			8.29%
Amount			\$1,667,918
2003 Projected Revenue under Proposed Rates			\$21,787,561
2004 Rate revenue under Present Rates			\$28,566,505
Rate Change Percent			8.29%
Amount			\$2,368,163
2004 Projected Revenue under Proposed Rates			\$30,934,668

PPL Electric Utilities Corporation
Rate Schedule GH-2 (R)
Separate Meter General Space Heating Service
Calculation of Effect of Proposed Rate vs. Current Tariff
Based on bill frequency distribution for 12 months ended December 2003

PRESENT RATE	Units	Rate	Rate Revenue
Transmission - All KWH	71,503,315	\$0.00468	\$334,636
<u>Distribution</u>			
Total Bills	30,224	\$17.66	\$533,756
First 200 KWH	5,510,641	\$0.00000	\$0
Excess KWH	65,992,674	\$0.00779	\$514,082
Subtotal	71,503,315		\$1,047,838
<u>Energy & Capacity</u>			
First 200 KWH	5,510,641	(\$0.00468)	(\$25,790)
Excess KWH	65,992,674	\$0.04583	\$3,024,444
Subtotal	71,503,315		\$2,998,654
<u>Competitive Transition Charge</u>			
First 200 KWH	5,510,641	\$0.00000	\$0
Excess KWH	65,992,674	\$0.00126	\$83,151
Subtotal	71,503,315		\$83,151
<u>Intangible Transition Charge</u>			
First 200 KWH	5,510,641	\$0.00000	\$0
Excess KWH	65,992,674	\$0.02268	\$1,496,714
Subtotal	71,503,315		\$1,496,714
Total Rate Revenue			\$5,960,993
PROPOSED RATE	Units	Rate	Rate Revenue
Transmission - All KWH	71,503,315	\$0.00564	\$403,279
<u>Distribution</u>			
Total Bills	30,224	\$20.20	\$610,525
First 200 KWH	5,510,641	\$0.00000	\$0
Excess KWH	65,992,674	\$0.01328	\$876,382
Subtotal	71,503,315		\$1,486,907
<u>Energy & Capacity</u>			
First 200 KWH	5,510,641	(\$0.00468)	(\$25,790)
Excess KWH	65,992,674	\$0.04583	\$3,024,444
Subtotal	71,503,315		\$2,998,654
<u>Competitive Transition Charge</u>			
First 200 KWH	5,510,641	\$0.00000	\$0
Excess KWH	65,992,674	\$0.00126	\$83,151
Subtotal	71,503,315		\$83,151
<u>Intangible Transition Charge</u>			
First 200 KWH	5,510,641	\$0.00000	\$0
Excess KWH	65,992,674	\$0.02268	\$1,496,714
Subtotal	71,503,315		\$1,496,714
Total Rate Revenue			\$6,468,705
<u>Summary of Total Revenues</u>			
Total from bill distributions Proposed Rates			\$6,468,705
Total from bill distributions Present Rates			\$5,960,993
Rate Change Amount			\$507,712
Percent			8.52%
2003 Rate revenue under Present Rates			\$5,941,305
Rate Change Percent			8.52%
Amount			\$506,199
2003 Projected Revenue under Proposed Rates			\$6,447,504
2004 Rate revenue under Present Rates			\$6,106,273
Rate Change Percent			8.52%
Amount			\$520,254
2004 Projected Revenue under Proposed Rates			\$6,626,527

PPL Electric Utilities Corporation
Tariff Rule 4.4
Stand-By Support for Quality of Service
Calculation of Effect of Proposed Rate vs. Current Rate
(Based on full frequency distribution for 12 months ended December 2003)

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PRESENT RATE	Units	Rate	Rate Revenue
Back-Up Power Transmission Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00487	\$0
Service at 12 KV - All KWH	0	\$0.00361	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00308	\$14,368
Subtotal	4,731,813		\$14,368
Back-Up Power Distribution Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.0011	\$0
Service at 12 KV - All KWH	0	\$0.0008	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00003	\$141
Subtotal	4,731,813		\$141
Back-Up Power Energy & Capacity Charge:			
Service at 480 Volts or Less - All KWH	0	\$1.45	\$0
Service at 12 KV - All KWH	0	\$0.00708	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$1.18	\$5,584,776
Subtotal	4,731,813		\$5,584,776
Back-Up Power CTC Charge:			
Service at 480 Volts or Less - All KWH	0	(\$0.01180)	\$0
Service at 12 KV - All KWH	0	(\$0.01146)	\$0
Service at 69 KV or Higher - All KWH	4,731,813	(\$0.00971)	(\$46,140)
Subtotal	4,731,813		(\$46,140)
Back-Up Power TTC Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.04768	\$0
Service at 12 KV - All KWH	0	\$0.04634	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00938	\$44,357
Subtotal	4,731,813		\$44,357
Maintenance Power Transmission Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00487	\$0
Service at 12 KV - All KWH	0	\$0.00361	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00308	\$14,368
Subtotal	4,731,813		\$14,368
Maintenance Power Distribution Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.0011	\$0
Service at 12 KV - All KWH	0	\$0.0008	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00003	\$141
Subtotal	4,731,813		\$141
Maintenance Power Energy & Capacity Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00708	\$0
Service at 12 KV - All KWH	0	\$0.00719	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00870	\$4,120
Subtotal	4,731,813		\$4,120
Maintenance Power CTC Charge:			
Service at 480 Volts or Less - All KWH	0	(\$0.01180)	\$0
Service at 12 KV - All KWH	0	(\$0.01146)	\$0
Service at 69 KV or Higher - All KWH	4,731,813	(\$0.00971)	(\$46,140)
Subtotal	4,731,813		(\$46,140)
Maintenance Power TTC Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.04768	\$0
Service at 12 KV - All KWH	0	\$0.04634	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00938	\$44,357
Subtotal	4,731,813		\$44,357
Total Rate Revenue			\$189,308

PROPOSED RATE	Units	Rate	Rate Revenue
Back-Up Power Transmission Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00564	\$0
Service at 12 KV - All KWH	0	\$0.00564	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00564	\$26,800
Subtotal	4,731,813		\$26,800
Back-Up Power Distribution Charge:			
Service at 480 Volts or Less - All KWH	0	\$1.45	\$0
Service at 12 KV - All KWH	0	\$0.00232	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00004	\$189
Subtotal	4,731,813		\$189
Back-Up Power Energy & Capacity Charge:			
Service at 480 Volts or Less - All KWH	0	\$1.45	\$0
Service at 12 KV - All KWH	0	\$0.00708	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$1.18	\$5,584,776
Subtotal	4,731,813		\$5,584,776
Back-Up Power CTC Charge:			
Service at 480 Volts or Less - All KWH	0	(\$0.01180)	\$0
Service at 12 KV - All KWH	0	(\$0.01146)	\$0
Service at 69 KV or Higher - All KWH	4,731,813	(\$0.00971)	(\$46,140)
Subtotal	4,731,813		(\$46,140)
Back-Up Power TTC Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.04768	\$0
Service at 12 KV - All KWH	0	\$0.04634	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00938	\$44,357
Subtotal	4,731,813		\$44,357
Maintenance Power Transmission Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00564	\$0
Service at 12 KV - All KWH	0	\$0.00564	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00564	\$26,800
Subtotal	4,731,813		\$26,800
Maintenance Power Distribution Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00232	\$0
Service at 12 KV - All KWH	0	\$0.00232	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00004	\$189
Subtotal	4,731,813		\$189
Maintenance Power Energy & Capacity Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.00708	\$0
Service at 12 KV - All KWH	0	\$0.00719	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00870	\$4,120
Subtotal	4,731,813		\$4,120
Maintenance Power CTC Charge:			
Service at 480 Volts or Less - All KWH	0	(\$0.01180)	\$0
Service at 12 KV - All KWH	0	(\$0.01146)	\$0
Service at 69 KV or Higher - All KWH	4,731,813	(\$0.00971)	(\$46,140)
Subtotal	4,731,813		(\$46,140)
Maintenance Power TTC Charge:			
Service at 480 Volts or Less - All KWH	0	\$0.04768	\$0
Service at 12 KV - All KWH	0	\$0.04634	\$0
Service at 69 KV or Higher - All KWH	4,731,813	\$0.00938	\$44,357
Subtotal	4,731,813		\$44,357
Total Rate Revenue			\$778,811

Summary of Rate Revenue			
Total from full distribution Proposed Rates			\$778,811
Total from full distribution Present Rates			\$778,308
Rate Change Amount			\$503
Percent			0.07%
2003 Rate revenue under Present Rates			\$875,389
Rate Change Percent			5.85%
Amount			\$48,207
2003 Projected Revenue under Proposed Rates			\$923,596
2004 Rate revenue under Present Rates			\$1,137,361
Rate Change Percent			3.00%
Amount			\$174,134
2004 Projected Revenue under Proposed Rates			\$1,311,495

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Exhibit OGK – Remand 2

TRANSMISSION SERVICE CHARGE

Proposed Tariff Sheet

TRANSMISSION SERVICE CHARGE

A Transmission Service Charge (TSC) shall be applied to each kilowatt-hour supplied to customers who receive Basic Utility Supply Service (BUSS), as defined in Rule 1B(1), from the Company under this Tariff. A separate TSC will be calculated for each of the following three Customer Classes: (1) residential; (2) small commercial and industrial, including street lighting customers, and (3) large commercial and industrial, in accordance with the formula set forth below:

$$TSC = \left[\frac{TC_c - E}{S} \right] \times \frac{1}{(1-T)}$$

Where:

TSC = Transmission Service Charge, stated in mills per kilowatt-hour.

TC_c = The total estimated charges to be incurred by the Company to provide transmission service under the PJM Open Access Transmission Tariff (OATT), approved or accepted by the Federal Energy Regulatory Commission, for customers in the applicable Customer Class who receive BUSS from the Company, unless such customers obtain transmission service from another provider.

Transmission Charge – all applicable charges incurred by the Company to acquire transmission service (including all ancillary service charges) on behalf of BUSS customers under the PJM OATT. Transmission charges billed to the Company by PJM on a KW basis shall be allocated to the Customer Classes on a KW basis, and transmission charges billed to the Company by PJM on a KWH basis shall be allocated to the Customer Classes on a KWH basis.

The computation year (c) shall be January 1 through December 31 over which the TSC, as computed, will apply.

E = Net over or undercollection of the charges associated with the acquisition of transmission service for customers in the applicable Customer Class as of the end of the 12-month period ending November 30 immediately preceding the computation year, including applicable interest. Interest shall be computed monthly at the appropriate rate, as provided for in Section 1308(d) of the Public Utility Code, from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

S = The Company's total retail KWH sales to customers in the applicable Customer Class who receive BUSS under this tariff, and to which the TSC applies, projected for the computation year (c).

T = The total Pennsylvania gross receipts tax rate in effect during the billing month, expressed in decimal form.

(Continued)

TRANSMISSION SERVICE CHARGE (CONTINUED)

The TSC shall be filed with the Pennsylvania Public Utility Commission (Commission) by December 1 of each year. The TSC rate shall become effective for transmission service acquired on behalf of BUSS customers and rendered to those customers on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a TSC, if left unchanged, would result in a material over or undercollection of all transmission service charges incurred or expected to be incurred during the current 12-month period ending November 30, the Company may file with the Commission for an interim revision of the TSC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company will file with the Commission by December 1 of each year an annual reconciliation of the TSC revenue recovery during the immediately preceding application period pursuant to 66 Pa. C.S. § 1307. The reconciliation shall become effective for service rendered on and after January 1 and shall remain in effect for a period of one year, or until new TSC rates are approved by the Commission.

Reconciliation of the annual TSC revenue requirement will be conducted separately for each of the following three Customer Classes: (1) residential; (2) small commercial and industrial, including street lighting customers; and (3) large commercial and industrial.

Minimum bills shall not be reduced by reason of the TSC, nor shall charges hereunder be a part of the monthly rate schedule minimum. The TSC shall not be subject to any credits or discounts, but shall be subject to charges under the applicable State Tax Adjustment Surcharge (STAS).

The Company shall file a report of collections under the TSC within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission. The third-quarter report shall be accompanied by a preliminary forecast of the TSC for the next computation year.

Application of the TSC shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the TSC and the costs included therein.

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Exhibit OGK – Remand 3

TRANSMISSION SERVICE CHARGE

Estimate for 2008

PPL Electric Utilities Corporation
Estimated 2008 TSC Rate
Without Previous year Reconciliation or Prior Years Recoup/Refund

Rate Group	Estimated Cost incl. GRT Summer Peaking			Estimated Cost incl. GRT Winter Peaking		
	Usage (kWh)	(\$)	Rate (\$/kWh)	Usage (kWh)	(\$)	Rate (\$/kWh)
Residential	14,396,224	\$88,151,479	0.00612	14,668,559	\$99,686,451	0.00680
Small I&C	11,248,057	\$65,812,320	0.00585	11,130,854	\$55,934,495	0.00503
Large I&C	12,285,435	\$57,245,258	0.00466	12,130,302	\$55,588,112	0.00458
Total	37,929,716	\$211,209,057		37,929,716	\$211,209,057	
Flat Rate	37,929,716	\$211,209,057	\$0.00557			

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Exhibit OGK – Remand 4

**2005 / 2006 /2007 Reallocation of Billed
Transmission Service Charge**

**Summary of Revenue Billed Reallocation
2005 -2007
Including Interest w/ GRT**

2005 Reallocation	Total Adjustment	Adjustment with Interest and GRT	
		2008	2009
Large C & I	\$11,495,919	\$6,655,481	\$7,138,003
Small C & I	\$6,352,627	\$3,685,026	\$3,952,190
Residential	(\$17,848,545)	(\$10,340,506)	(\$11,090,193)
Net Change	\$0	\$0	\$0

Flat Rate: \$0.00564/KWH

2006 Reallocation

Large C & I	\$14,337,334	\$7,752,948	\$8,315,037
Small C & I	\$3,087,904	\$1,660,876	\$1,781,290
Residential	(\$17,425,238)	(\$9,413,824)	(\$10,096,327)
Net Change	\$0	\$0	\$0

Flat Rate: \$0.00605/KWH

2007 Reallocation (Estimated)

Large C & I	\$11,020,614	\$5,550,259	\$6,325,880
Small C & I	(\$3,049,849)	(\$1,556,615)	(\$1,774,144)
Residential	(\$7,970,765)	(\$3,993,645)	(\$4,551,736)
Net Change	\$0	\$0	\$0

Flat Rate: \$0.00568/KWH

Total Adjustment (Forecast)

Large C & I	\$35,836,794	\$19,958,688	\$21,778,920
Small C & I	\$6,035,911	\$3,789,287	\$3,959,336
Residential	(\$41,872,705)	(\$23,747,975)	(\$25,738,256)
Net Change	\$0	\$0	\$0

**Forecast
KWH**

	2008		2009	
	KWH	Rate Credit (Adder)	KWH	Rate Credit (Adder)
Large C & I	12,285,435,000	\$0.00162	12,439,806,000	\$0.00175
Small C & I	11,248,057,000	\$0.00034	11,389,394,000	\$0.00035
Residential	14,396,224,000	(\$0.00165)	14,577,118,000	(\$0.00177)
	<u>37,929,716,000</u>		<u>38,406,318,000</u>	

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Exhibit OGK – Remand 5

2005 / 2006 / 2007 Allocation of Storm Expense Refund

PPL Electric Utilities Corporation
2005 / 2006 / 2007 Allocation of Storm Expense Refund
To Rates Above System Average Rate of Return

Line Number	Rate Schedule	Compliance COS Rate of Return	2005 Dist. Revenues Billed	2005 Storm Expense Refund Balance to Refund with Interest	2006 Dist. Revenues Billed	2006 Storm Expense Refund Balance to Refund with Interest	2007 Forecast Revenues	2007 Estimated Storm Expense Refund Balance to Refund with Interest	2007 Proposed FTY Revenues	Total Storm Expense Refund for 2008	Estimated SBRA Credit
		8.40%		\$ 1,474,740		\$ 1,377,107		\$ 1,282,671			
1	RS	5.44%	379,885,860	\$ -	\$ 376,941,156	\$ -	\$ 375,554,197	\$ -	\$ 422,567,949	\$ -	
2	RTS	-3.36%	3,774,611	\$ -	\$ 3,743,951	\$ -	\$ 3,681,195	\$ -	\$ 4,376,304	\$ -	
3	RTD	5.44%	140,198	\$ -	\$ 134,549	\$ -	\$ 132,626	\$ -	\$ 129,430	\$ -	
4	GS-1	15.49%	75,898,038	\$ 475,154	\$ 75,586,453	\$ 438,267	\$ 75,378,356	\$ 414,428	\$ 75,772,383	\$ 1,327,849	
5	GS-3	16.66%	113,783,046	\$ 712,330	\$ 115,648,772	\$ 670,557	\$ 115,620,462	\$ 635,679	\$ 116,047,928	\$ 2,018,565	
6	LP-4	16.45%	30,784,643	\$ 192,725	\$ 31,755,199	\$ 184,124	\$ 30,249,111	\$ 166,309	\$ 30,067,882	\$ 543,157	
7	IS-P	16.73%	1,893,071	\$ 11,851	\$ 1,824,688	\$ 10,580	\$ 1,799,500	\$ 9,894	\$ 1,680,517	\$ 32,325	
8	LP-5	29.22%	2,050,719	\$ 12,838	\$ 1,972,435	\$ 11,437	\$ 1,614,606	\$ 8,877	\$ 1,483,917	\$ 33,152	
9	IS-T	54.18%	1,401,886	\$ 8,776	\$ 1,338,171	\$ 7,759	\$ 713,049	\$ 3,920	\$ 583,396	\$ 20,456	
10	LP-6	58.96%	126,837	\$ 794	\$ 177,316	\$ 1,028	\$ 138,932	\$ 764	\$ 131,449	\$ 2,586	
11	LPEP	11.78%	467,910	\$ 2,929	\$ 463,457	\$ 2,687	\$ 330,838	\$ 1,819	\$ 330,453	\$ 7,435	
12	ISA	109.85%	575,803	\$ -	\$ 575,878	\$ -	\$ 526,342	\$ -	\$ 526,600	\$ -	
13	IS-1	15.49%	30,963	\$ 194	\$ 30,600	\$ 177	\$ 31,675	\$ 174	\$ 32,074	\$ 545	
14	BL	16.66%	291,277	\$ 1,824	\$ 269,184	\$ 1,561	\$ 280,719	\$ 1,543	\$ 282,495	\$ 4,928	
15	SL/SA	3.96%	19,290,320	\$ -	\$ 17,559,461	\$ -	\$ 16,667,829	\$ -	\$ 20,786,259	\$ -	
16	GH-1	15.82%	7,383,736	\$ 46,225	\$ 7,051,607	\$ 40,887	\$ 5,741,129	\$ 31,565	\$ 6,179,655	\$ 118,677	
17	GH-2	15.82%	1,403,057	\$ 8,784	\$ 1,338,154	\$ 7,759	\$ 1,355,392	\$ 7,452	\$ 1,457,244	\$ 23,995	
18	Standby(LP5-S)	19.28%	50,283	\$ 315	\$ 49,133	\$ 285	\$ 44,978	\$ 247	\$ 48,732	\$ 847	
				\$ 1,474,740		\$ 1,377,107		\$ 1,282,671	\$ 234,098,124	\$ 4,134,517	1.77%

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Exhibit OGK – Remand 6

2004 Distribution Rate Filing

ROR Changes

**PPL Electric Utilities Corporation
2004 Distribution Rate Filing
ROR Changes**

	System	RS	RTS	GS-1	GS-3	LP-4	ISP	GH	SL/AL	LP-5	IST	LP-6	LPEP	L5-S
2004 Present Rates ROR	4.34%	2.29%	-3.94%	9.72%	9.30%	9.28%	12.52%	9.04%	2.38%	27.69%	88.68%	91.79%	7.99%	6.02%
Pct of System	100.00%	52.76%	-90.78%	223.96%	214.29%	213.82%	288.48%	208.29%	54.84%	638.02%	2043.32%	2114.98%	184.10%	138.71%
2004 Compl Filing ROR	8.43%	5.44%	-3.36%	15.49%	16.66%	16.45%	16.73%	15.82%	3.96%	29.22%	54.18%	58.96%	11.78%	19.28%
Pct of System	100.00%	64.53%	-39.86%	183.75%	197.63%	195.14%	198.46%	187.66%	46.98%	346.62%	642.70%	699.41%	139.74%	228.71%
Change in 2004 ROR	4.09%	3.15%	0.58%	5.77%	7.36%	7.17%	4.21%	6.78%	1.58%	1.53%	-34.50%	-32.83%	3.79%	13.26%
Pct of System	0.00%	11.77%	50.93%	-40.21%	-16.66%	-18.69%	-90.02%	-20.63%	-7.86%	-291.40%	-1400.61%	-1415.57%	-44.36%	90.00%
Pct of System														
50% Move to SARR														
Present		52.76%	-90.78%	223.96%	214.29%	213.82%	288.48%	208.29%	54.84%	638.02%	2043.32%	2114.98%	184.10%	138.71%
Proposed		64.53%	-39.86%	183.75%	197.63%	195.14%	198.46%	187.66%	46.98%	346.62%	642.70%	699.41%	139.74%	228.71%
Move		11.77%	50.93%	-40.21%	-16.66%	-18.69%	-90.02%	-20.63%	-7.86%	-291.40%	-1400.61%	-1415.57%	-44.36%	90.00%
Pct Move		24.91%	26.69%	32.44%	14.58%	16.42%	47.76%	19.05%	17.41%	54.16%	72.07%	70.25%	52.75%	232.49%

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Exhibit OGK – Remand 7

2007 Distribution Rate Filing

Proposed ROR Changes

PPL Electric Utilities Corporation
2007 Distribution Rate Filing
ROR & Revenue Requirements
(\$000s)

	System	RS	RTS	GS-1	GS-3	LP-4	ISP	GH	SL/AL	LP-5	IST	LP-6	LPEP	L5-S
Present ROR	6.11%	3.63%	-4.31%	13.08%	13.14%	13.83%	19.08%	9.20%	-0.03%	20.74%	41.46%	17.69%	13.89%	6.38%
Pct of System	100.00%	59.41%	-70.54%	214.08%	215.06%	226.35%	312.27%	150.57%	-0.49%	339.44%	678.56%	289.53%	227.33%	104.42%
Proposed ROR	8.36%	6.82%	-2.98%	13.32%	13.21%	13.65%	17.54%	10.53%	2.79%	18.29%	33.05%	16.67%	13.76%	8.51%
Pct of System	100.00%	81.58%	-35.65%	159.33%	158.01%	163.28%	209.81%	125.96%	33.37%	218.78%	395.33%	199.40%	164.59%	101.79%
Change Proposed ROR	2.25%	3.19%	1.33%	0.24%	0.07%	-0.18%	-1.54%	1.33%	2.82%	-2.45%	-8.41%	-1.02%	-0.13%	2.13%
Pct of System	0.00%	22.17%	34.89%	-54.75%	-57.04%	-63.07%	-102.47%	-24.62%	33.86%	-120.66%	-283.22%	-90.12%	-62.74%	-2.62%
Revenue Increase	83,514	77,326	944	845	464	(233)	(107)	528	4,007	(135)	(127)	(5)	(1)	2
Pct of Total Revenues	2.68%	5.95%	3.57%	0.36%	0.06%	-0.06%	-0.53%	1.51%	16.84%	-0.07%	-0.14%	-0.02%	-0.02%	0.18%
Pct of Distribution														
Rate Revenues	13.04%	20.13%	25.44%	1.10%	0.39%	-0.76%	-5.60%	7.44%	24.89%	-7.37%	-16.34%	0.00%	-0.30%	6.06%
Pct of System														
50% Move to SARR														
Present		59.41%	-70.54%	214.08%	215.06%	226.35%	312.27%	150.57%	-0.49%	339.44%	678.56%	289.53%	227.33%	104.42%
Proposed		81.58%	-35.65%	159.33%	158.01%	163.28%	209.81%	125.96%	33.37%	218.78%	395.33%	199.40%	164.59%	101.79%
Move		22.17%	-34.89%	-54.75%	-57.04%	-63.07%	-102.47%	-24.62%	33.86%	-120.66%	-283.22%	-90.12%	-62.74%	-2.62%
Pct Move		54.6%	20.5%	48.0%	49.6%	49.9%	48.3%	48.7%	33.7%	50.4%	49.0%	47.6%	49.3%	59.4%

Docket No. R-00049255

Exhibit OGK – Remand 8

SPECIAL BASE RATE ADJUSTMENT

Proposed Tariff Page

SPECIAL BASE RATE ADJUSTMENT

The Special Base Rate Adjustment (SBRA), stated as a percentage, shall be applied to all of the distribution charges of each customer who takes distribution service under Rate Schedules GS-1, GS-3, LP-4, LP-5, LP-6, IS-1(R), IS-P(R), IS-T(R), LPEP, BL, GH-1(R), GH-2(R), and Stand-by. The SBRA provides for the refund of charges associated with storm damage expense from Hurricane Isabel, in accordance with the Commission's Final Order Docket No. R-00049255 dated M/DD/YYYY. The State Tax Adjustment Surcharge included in this Tariff is applied to this Rate Adjustment.

Beginning on January 1, 2008 and continuing through December 31, 2008, the SBRA will be a negative X.XX%. On January 1, 2009, this Rate Adjustment will be eliminated.

The Company shall file a report of that application of under the SBRA by January 1, 2009 in a form prescribed by the Commission. Application of the SBRA shall be subject to review and audit by the Commission at intervals that it shall determine.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-00049255

PPL Electric Utilities Corporation

Statement No. Remand-3

Remand Direct Testimony of Joseph M. Kleha

Remand Direct Testimony of Joseph M. Kleha

1
2 Q. Please state your full name and business address.

3 A. Joseph M. Kleha, Two North Ninth Street, Allentown, Pennsylvania, 18101.
4

5 Q. Have you previously presented testimony in this proceeding?

6 A. Yes. I submitted my direct testimony, Statement No. 5, on March 29, 2004. I
7 submitted my rebuttal testimony, Statement No. 5-R, on July 27, 2004. I
8 submitted my surrebuttal testimony, Statement No. 5-SR, on August 5, 2004.
9

10 Q. What is the purpose of your testimony?

11 A. My testimony will address cost allocation (cost of service) issues relevant to
12 this remand proceeding.
13

14 Q. Please summarize the state of the record at this point as it relates to cost
15 allocation issues.

16 A. In its 2004 rate filing, the Company, in accordance with the Commission's filing
17 requirements at 52 Pa. Code § 53.53, et seq., submitted Exhibits JMK1 and
18 JMK2, which presented the fully distributed Pennsylvania jurisdictional costs of
19 providing retail distribution service to PPL Electric's various rate classes at
20 both present and proposed rates for both the historic and future test years. As
21 explained in my direct testimony (Statement No. 5), these cost allocation
22 studies followed the same principles utilized by PPL Electric in preparing
23 studies in its prior rate cases, which consistently have been accepted by the

1 Commission at Docket Nos. R-800031114, R-811636, R-822169, R-842651,
2 R-00943271 and R-00973954. These studies were the subject of extensive
3 discovery and review in this case. Several parties supported, or did not
4 specifically object to, the Company's study. See the direct testimony of Mr.
5 Baron (PPLICA Statement No. 1), on behalf of the PP&L Industrial Customer
6 Alliance ("PPLICA"); the direct testimony of Mr. Kincel (DOD Statement No. 1),
7 on behalf of the Department of Defense ("DOD"); and the direct testimony of
8 Mr. Selecky (Wal-Mart Statement No. 1), on behalf of the Pennsylvania
9 Energy Consortium and Wal-Mart Stores East, LP. The Office of Small
10 Business Advocate ("OSBA") criticized certain aspects of the studies, but did
11 not prepare an alternative study. See the direct testimony of Messrs. Knecht
12 and Ewen (OSBA Statement No. 1). The Office of Consumer Advocate
13 ("OCA") criticized several aspects of the Company's studies and presented an
14 alternative study. See the direct testimony of Mr. Galligan (OCA Statement
15 No. 4). I filed rebuttal testimony to each of these witnesses. See Statement
16 No. 5-R, pages 2 through 9. Cross rebuttal also was filed by Mr. Baron
17 (PPLICA Statement No. 1-R.); Mr. Galligan (OCA Statement No. 4-R); and
18 Messrs. Knecht and Ewen (OSBA Statement No. 3). This was followed by
19 surrebuttal testimony from Mr. Baron (PPLICA Statement No. 1-S); Messrs.
20 Knecht and Ewen (OSBA Statement No. 4); and Mr. Galligan (OCA Statement
21 No. 4-S). Hearings were held on these and other issues and all interested
22 parties filed briefs and reply briefs. ALJ Allison K. Turner, at page 144 of her
23 Recommended Decision, stated that she did not recommend the adoption of

1 either the Company's or the OCA's cost allocation studies, but did recommend
2 that the Commission rely primarily on the Company's study for guidance.

3 Exceptions and reply exceptions were filed, and the Commission awarded the
4 Company a \$137.1 million distribution revenue increase and a \$57.3 million
5 transmission revenue increase. The Commission also adopted the
6 Company's proposed revenue allocations, but did not adopt any specific cost
7 allocation study. At page 81 of its Opinion and Order, the Commission stated
8 that:

9 "The ALJ is correct that cost studies are to be used as
10 guides and not deemed to be an exact science.
11 Accordingly, while we look to cost of services studies for
12 guidance, they are not the sole factor which determines
13 appropriate rate increase allocations."
14

15 The Company made a compliance filing on December 22, 2004, and new
16 rates became effective on January 1, 2005.

17 The OSBA and PPLICA appealed the Commission's distribution and
18 transmission revenue allocations, but did not challenge cost allocation issues
19 in those appeals. The OCA appealed the Commission's amortization, over 10
20 years, of the restoration costs associated with Hurricane Isabel. The
21 Commonwealth Court reversed this storm damage allowance, and vacated
22 and remanded the allocation of the distribution and transmission revenue
23 increases. The Company and the Commission sought further review by the
24 Pennsylvania Supreme Court, which was rejected. The case then was
25 remanded to the Commission for further proceedings.
26

1 Q. Has the Company provided a copy of the proof of revenues from its December
2 22, 2004 compliance filing for the record in this proceeding?

3 A. Yes, it is included as Exhibit OGK-Remand 1 to Mr. Kasper's testimony.
4

5 Q. Did the Company prepare a revised distribution service cost allocation study to
6 reflect the rates filed in its compliance filing?

7 A. Yes, and I have provided a copy of the summary of the results of that study, at
8 present and proposed rate levels (pages 8 through 11), as Exhibit
9 JMK-Remand 1. This cost allocation study reflects the expense allowances
10 and rate of return permitted by the Commission and set forth in its final order.
11

12 Q. Does the Company's compliance filing include the allowance for the
13 amortization of storm damage expense associated with Hurricane Isabel?

14 A. Yes, it does, as approved by the Commission.
15

16 Q. Have you prepared a revised distribution service compliance cost allocation
17 study to reflect the disallowance of this storm damage expense by the
18 Commonwealth Court?

19 A. Yes, and I have provided a complete copy of that study as Exhibit JMK-
20 Remand 2. As shown in this exhibit, PPL Electric eliminated the
21 Commission's annual expense allowance of \$1,124,000 for the amortization,
22 over 10 years, of storm damage costs associated with Hurricane Isabel. See
23 pages 20, 53, 54, 55 and 56 of Exhibit JMK-Remand 2. This action reduced

1 the cost assigned to various rate classes as follows: RS (\$796,000), RTS
2 (\$22,000), GS-1 (\$112,000), GS-3 (\$121,000), LP-4 (\$29,000), IS-P (\$2,000),
3 LP-5 (\$1,000), LPEP (\$1,000), GH (\$9,000) and SL/AL (\$31,000).
4

5 Q. How did you reflect the revenue disallowance for storm damage expense in
6 Exhibit JMK-Remand 2?

7 A. As explained by Mr. Krall and Mr. Kasper, it was assigned to those rate
8 classes which were providing an above system average return.
9

10 Q. Do you believe that Exhibit JMK-Remand 2 provides an appropriate starting
11 point for analysis in this remand proceeding?

12 A. Yes, I do. The study contained in Exhibit JMK-Remand 2 reflects the impact
13 of the Commonwealth Court's decision on the Company's overall revenue
14 requirement, assigns the revenue credit associated with the Commonwealth
15 Court's expense disallowance on a non-proportional basis to those classes
16 with rates of return greater than the system average rate of return, and reflects
17 the application of cost allocation principles that the Company has used, and
18 the Commission has approved, in its prior base rate proceedings.
19

20 Q. Has the Company made a subsequent distribution base rate case filing?

21 A. Yes. On March 29, 2007, the Company filed with the Commission a proposed
22 distribution base rate increase of approximately \$83.6 million at Docket No.
23 R-00072155.

1

2 Q. Did you prepare cost allocation studies as part of that filing?

3 A. Yes, I did, and the summary pages from those studies are provided as

4 Exhibits JMK-Remand 3 (historic test year) and 4 (future test year) at Docket

5 No. R-00072155.

6

7 Q. Why has the Company provided these studies as part of this proceeding?

8 A. As explained further in Mr. Krall's testimony, in response to the

9 Commonwealth Court's decision, the Company has developed a plan to move

10 all distribution rate classes to the system average rate of return over a

11 specified time period. The results of the cost allocation studies from PPL

12 Electric's current base rate case are included to show that the Company is

13 adhering to that plan.

14

15 Q. Turning back to the remand proceeding Mr. Kleha, were there any unusual

16 circumstances present in the 2004 rate case that affected the cost allocation

17 studies?

18 A. Yes, there were two circumstances that should be noted. First, during the

19 period 1995-2004, the Company was subject to transmission and distribution

20 ("T&D") rate caps, that prevented it from changing rates to reflect its current

21 cost of providing T&D service. As a result, the realized rates of return at

22 present rates were very low at the time of the Company's rate filing at Docket

23 No. R-00049255. See Exhibit JMK2 which shows that at present rates the

1 realized system average rate of return was 3.91%, and the rate of return from
2 Rate Schedule RS was 1.60%, or 41% of the system average rate of return.
3 These low rates of return primarily are due to significant increases in new
4 distribution plant, increased expenses, and customer-related program costs.
5 Importantly, these additional costs, e.g., plant, customer assistance program
6 costs, etc., were allocated primarily to residential customers, which caused a
7 further deterioration in the rate of return at present rates produced by the RS
8 rate class.

9 Second, the 2004 rate case was the Company's first following the rate
10 unbundling required by the Competition Act. Prior to the adoption of the
11 Competition Act, the Company, and other Pennsylvania electric utilities,
12 provided service at bundled rates, i.e., a single combined rate for generation,
13 transmission and distribution service. The class cost allocation studies in
14 these prior proceedings did functionalize costs as generation, transmission or
15 distribution-related, but did not separately track the cost of providing service
16 for these individual service functions. Not surprisingly, these bundled rates
17 contained substantial cross subsidies among the generation, transmission and
18 distribution functions. When rates were unbundled in 1997, these subsidies
19 were identified and showed up as distortions in the cost of providing
20 distribution service by rate class in PPL Electric's 2004 base rate filing.

21
22 Q. Have you prepared an exhibit to demonstrate this effect?

1 A. Yes, I have. Exhibit JMK-Remand 5 provides summary results from the cost
2 allocation studies for the Company's last three base rate cases prior to
3 unbundling. As shown therein, although the Company's rates did not precisely
4 track the cost of providing service, the departures generally were modest. For
5 example, at Docket No. R-822169, the rate of return provided by Rate
6 Schedule RS at the Company's proposed rates was 92.5% of the system
7 average rate of return, and Rate Schedule GS-1 was providing 110.1% of the
8 system average rate of return. At Docket No. R-842651, the rate of return
9 provided by Rate Schedule RS at the Company's proposed rates was 100.3%
10 of the system average rate of return, and Rate Schedule GS-1 was providing
11 102.9% of the system average rate of return. It should be noted that these
12 values were at the rates proposed by the Company and do not reflect any
13 Commission ratemaking adjustments or revenue increase scale backs. Ten
14 years later, at Docket No. R-00943271, the Company's compliance cost
15 allocation study shows that the rate of return being provided by Rate Schedule
16 RS was 80.1% of the system average rate of return, and Rate Schedule GS-1
17 was providing 164.4% of the system average rate of return.

18 These relative positions changed substantially in the Company's 2004
19 base case, which was filed on distribution-only basis. Exhibit JMK-Remand 6
20 compares cost allocation study results for major rate classes in the Company's
21 1994 base rate case compliance filing with the results of the study, at present
22 rates, shown in Exhibit JMK2 of its 2004 base rate case. This exhibit clearly
23 shows that the effect of rate unbundling was dramatic, with all rate classes

1 diverging significantly from the distribution system average rate of return in the
2 2004 rate filing. For example, the results of the Company's 1994 base rate
3 case compliance cost allocation study show that the system average rate of
4 return was 9.54%, the RS rate class was producing a rate of return of 7.65%,
5 or 80.1% of the system average rate of return, and the GS-1 rate class was
6 producing a rate of return of 15.68%, or 164.4% of the system average rate of
7 return. Conversely, the results of the Company's 2004 test year cost
8 allocation study at present rates show the system average rate of return had
9 declined to 3.91%, the RS rate class was producing a rate of return of 1.60%,
10 or 40.86% of the system average rate of return, and the GS-1 rate class was
11 producing a rate of return of 9.28%, or 237.61% of the system average rate of
12 return. Clearly, as a result of rate unbundling, there was a significant shift
13 away from the system average rate of return.

14
15 Q. Is there any other conclusion to be drawn from these exhibits?

16 A. Yes. As can be seen from these exhibits, PPL Electric's rates for each rate
17 class have never been set exactly at the system average rate of return.
18 Rather, cost allocation studies consistently have been used only as guide to
19 be considered along with other factors, such as gradualism and rate simplicity,
20 in allocating revenue increases to rate classes. Some departure from the full
21 cost of providing service has been the norm, not the exception, for PPL
22 Electric for many, many years. However, it is clear that the combination of
23 rate caps and rate unbundling did cause distortions in rates, and provided the

1 Company with distribution rates that were substantially at odds with the results
2 of its test year cost allocation study.

3
4 Q. Mr. Kleha, how does the Company evaluate and measure the results of its
5 cost allocation studies?

6 A. PPL Electric measures the results of its studies based on the relative rate of
7 return for each rate class, as compared to the system average rate of return.

8
9 Q. Please explain how this relative rate of return is calculated?

10 A. The relative rate of return is calculated by dividing each rate class' rate of
11 return produced at both present and proposed rates by the system average
12 rate of return realized at present rates and allowed at proposed rates. As
13 such, it identifies the relative position, on a rate of return basis, of each rate
14 class in relation to the system average rate of return. That is, it shows
15 whether a rate class is producing a rate of return at, above or below the
16 system average rate of return. An example of this calculation is set forth on
17 pages 8 through 10 of Exhibit JMK2.

18 As shown on page 8 of this exhibit, the RS rate class is producing a
19 rate of return of 1.60% at present rates, and the GS-1 rate class is producing a
20 rate of return of 9.28% at present rates. Because the system average rate of
21 return realized at present rates is 3.91%, on a relative rate of return basis the
22 RS rate class is producing only 40.86% of the system average rate of return
23 and, as such, is below the system average rate of return. Conversely, the

1 GS-1 rate class is producing 237.61% of the system average rate of return
2 and, as such, is above the system average rate of return.

3
4 Q. Has the Company consistently used relative rate of return to evaluate the
5 results of its cost allocation studies in past cases?

6 A. Yes, it has, and the Commission consistently has accepted this approach.

7
8 Q. Did the Commonwealth Court reject relative rate of return in its decision?

9 A. No, it did not.

10
11 Q. Is relative rate of return used by other Pennsylvania utilities?

12 A. Yes, it is relied on by electric, gas and water utilities as a measure of the
13 movement toward the full cost of providing service to each rate class, and
14 repeatedly has been accepted by this Commission as a relevant factor in rate
15 design.

16
17 Q. Why is relative rate of return a reasonable approach to use when measuring
18 movement toward the full cost of providing service?

19 A. It is a reasonable and, in fact, the preferred approach for determining a rate
20 class' contribution to the full cost of providing service, because it clearly
21 demonstrates whether the rate class is producing enough after-tax income to
22 cover the full cost of providing service to it, including a fair return on the
23 common equity component of the utility's allowed rate base. Moreover, it is

1 reasonable to use the relative rate of return when comparing the position of
2 the classes at different rate levels, i.e., present and proposed rates, to obtain a
3 consistent, "apples to apples" comparison.
4

5 Q. Mr. Kleha, in the 2004 base rate case, did the revenue allocation proposed by
6 the Company move rate classes toward the system average rate of return on a
7 relative rate or return basis?

8 A. Yes, it did, as explained by Mr. Krall and Mr. Kasper.
9

10 Q. Did the revenue allocation proposed by PPL Electric, in certain instances,
11 assign above average increases in rates to classes above system average
12 rate of return, and below average increases to classes below the system
13 average rate of return?

14 A. Yes, it did. For example, the system average distribution rate increase in PPL
15 Electric's 2004 compliance filing was about 27%, but the RS rate class, which,
16 as I previously indicated, was producing a rate of return that was below the
17 system average rate of return at present rates, was allocated about a 23%
18 distribution rate increase. The GS-1 rate class, which, as I previously
19 indicated, was producing a rate of return that was above the system average
20 rate of return at present rates, was allocated about a 30% distribution rate
21 increase.
22

1 Q. How can a class providing a below system average rate of return at present
2 rates move toward the system average rate of return when it is assigned a
3 below system average revenue increase and vice-a-versa?

4 A. There are several reasons why this can occur. First, as a general matter, a
5 specified percentage change in revenue is only indirectly related to a change
6 in rate of return. It should be noted that the basic objective of ratemaking is to
7 determine a utility's overall revenue requirement. However, in order to identify
8 the level of revenue increase needed to obtain the overall revenue
9 requirement, one first must ascertain the return (net income) being realized by
10 the utility under its present rates. The utility's return at present rates is
11 calculated by subtracting pro forma operating expenses (O&M costs,
12 depreciation and taxes, both income and other) from pro forma operating
13 revenues, which then can be divided by the utility's allowed rate base to yield
14 the rate of return being realized at present rates. The utility's realized return
15 amount then is compared to the overall return previously determined (allowed
16 rate base times allowed rate of return). The difference between the realized
17 return and the allowed return is grossed up for taxes to produce the level of
18 the revenue increase to be allowed.

19 After the level of revenue increase has been determined, that revenue
20 increase then is allocated among the utility's various rate classes. However,
21 because revenue, return and rate base are not proportional among rate
22 classes, the allocation of the revenue increase will produce different results on
23 these components. I have prepared a simple hypothetical example, which is

1 designated as Exhibit JMK-Remand 7, that demonstrates this point. As this
2 exhibit clearly shows, a given percentage increase in revenue will not produce
3 the same percentage change in return (income) or the same percentage
4 change in the rate of return for different rate classes. Accordingly, a below
5 average revenue increase can produce an above average increase in return
6 and rate of return, and move that rate class toward the system average rate of
7 return. The same is true for rate classes that receive an above system
8 average rate increase.

9 For example, as shown on page 8 of Exhibit JMK-Remand 1, the total
10 system return, shown on line 28, is \$79,787,000 and the total system rate
11 base, shown on line 29, is \$1,836,964,000. When the total system return is
12 divided by the total system rate base, it yields a realized system average rate
13 of return of 4.34%. This same calculation yields a rate of return at present
14 rates for the RS rate class of 2.29%, which is 52.76% of the system average
15 rate of return, and 9.72% for the GS-1 rate class, which is 223.96% of the
16 system average rate of return. This same calculation, as shown on page 10 of
17 Exhibit JMK-Remand 1, yields a rate of return at proposed rates for the RS
18 rate class of 5.44%, which is 64.53% of the system average rate of return, and
19 15.49% for the GS-1 rate class, which is 183.75% of the system average rate
20 of return.

21 As this analysis clearly demonstrates, both the RS rate class and the
22 GS-1 rate class moved closer to the system average rate of return at proposed
23 rates, even though the RS rate class received a below average revenue

1 increase (a 23% increase versus a 27% system average increase) and the
2 GS-1 rate class received an above average revenue increase (a 30% increase
3 versus a 27% system average increase).

4 Second, and of equal importance, this result occurred in the Company's
5 2004 base rate case at a time of significant distortion in its distribution rates
6 resulting from rate caps, rate unbundling, the effect of economic factors on
7 various rate classes, and increases in new distribution plant during the
8 preceding 10-year period, all of which led to a very low overall rate of return at
9 present rates and significant distortions in class rates of return.

10 When rates overall are producing a well-below average system rate of
11 return, and there is wide disparity in class rates of return, revenue increases
12 that are slightly above or slightly below the system average revenue increase
13 are likely to show meaningful movement toward the full cost of providing
14 service on a unitized basis. For example, in its post-unbundling, 2004 base
15 rate case, the RS rate class was producing a rate of return that was only 41%
16 of the system average rate of return at present rates. After applying a 23%
17 revenue increase, which was 85% of the system average revenue increase of
18 27%, the RS rate class moved to a rate of return position that was 65% of the
19 system average rate of return.

20
21 Q. Mr. Kleha, is the preparation of a cost allocation study an exact science?

22 A. No, it is not. The fundamental purpose of a cost allocation study is to aid in
23 the design of rates incurred by identifying all of the capital and operating costs

1 incurred by a utility to provide service to all of its customers, and then
2 assigning or allocating, these costs to individual rate classes on the basis of
3 how those rate classes cause the costs to be incurred. This process
4 inherently requires a substantial level of judgment and can be more accurately
5 described as engineering/accounting art, rather than science. There is no
6 single, absolutely correct methodology for allocating costs, but there are
7 certain principles, i.e., cost causation and consistency, that should be
8 followed. The Commission has repeatedly recognized this fact. For example,
9 in the Company's base rate case at Docket No. R-842651, the Commission
10 stated:

11 "PP&L basically employed the same methods and
12 procedures in preparing its cost of service studies as it
13 had in its prior rate proceeding before this Commission.
14 Although cost of service studies are essential to the
15 development of rate structures and to an allocation of
16 revenues among customer classes, we emphasize, once
17 again, that cost of service studies are far from being an
18 exact art and are, essentially, a useful tool for testing the
19 reasonableness of the revenue requirement. A
20 considerable amount of judgment is inherent in the
21 development of cost of service studies, appropriate rate
22 changes, and the allocation of allowable revenues among
23 the various classes of customers. In this regard, we
24 stated in Pa. P.U.C. v. Duquesne Light Co., Docket No.
25 R-821945 (January 27, 1983):

26
27 [A] cost of service study is one of the
28 most subjective elements in any rate case.
29 The methods used for classifying items of
30 plant and expense between demand,
31 customer and energy components are far
32 from being an exact science. Cost of
33 service studies are more accurately
34 characterized as engineering art.
35

1 This Commission has historically
2 recognized the cost of service study for
3 what it is: a useful tool for testing the
4 reasonableness of the proposed allocation
5 of the revenue requirement. Rarely, if
6 ever, is revenue requirement allocated
7 strictly on the basis of cost of service
8 results. (Opinion and Order, p. 73)."
9

10 Q. Are there reasonably accepted methods for preparing cost allocation studies?

11 A. Yes, cost allocation studies generally are divided in to three parts:
12 functionalization, classification and allocation. Functionalization refers to
13 separating a utility's capital and operating costs by function. For PPL Electric,
14 this means separating its costs between the transmission and distribution
15 functions. The distribution costs then are "classified" as customer-related,
16 demand-related and energy-related. Demand-related costs are those that
17 relate to the peak load/demand (KW) imposed on the Company's facilities,
18 e.g., primary and secondary substations. Energy-related costs are those that
19 relate to the total amount of electricity (KWH) consumed during a given period
20 of time, e.g., purchased generation supply. Customer-related costs are those
21 that relate to the number of customers served by the Company, e.g., meters.
22 Based on this classification, costs are allocated to each rate class based on
23 the number of customers, maximum demand (kW) or energy (KWH) usage of
24 the particular rate class.

25 The classification step generally is the most contentious. PPL Electric
26 follows the NARUC Cost Allocation Manual which states that an electric
27 utility's distribution-related facilities are, from a design and operational basis,

1 sized to meet the maximum KW load (demand) requirements of customers.
2 As a result, the NARUC Manual also states that all distribution costs should be
3 classified as either customer or demand-related. To accomplish this result,
4 PPL Electric first sub-functionalizes its distribution system into the primary and
5 secondary components. The primary system is allocated on a demand basis,
6 i.e., based on each rate class' maximum non-coincident peak demand. The
7 secondary system is classified based on a minimum size system study, which
8 identifies that portion of the secondary system required to serve a customer
9 with minimum or no load on a customer basis, and the remainder on a
10 demand basis. This is explained in detail in Exhibit JMK3, and is consistent
11 with the NARUC Manual.

12
13 Q. Do all experts accept this approach?

14 A. No, they do not. Some experts take issue with the minimum size system study
15 approach; others contend that some portion of the distribution system should
16 be classified on an energy basis. For example, in its 2004 base rate case,
17 Mr. Galligan, on behalf of the Office of Consumer Advocate ("OCA") criticized
18 PPL Electric because its minimum size distribution system study was based
19 on the smallest size equipment currently being installed on its system, and
20 because the smallest size of certain individual components of that equipment
21 changed over time.

22 Both Mr. Galligan and Mr. Knecht, on behalf of the Office of Small
23 Business Advocate ("OSBA"), criticized the Company's demand allocators

1 produced by its minimum size system study because certain equipment may
2 have some load-carrying capability, suggesting that the zero intercept method
3 would produce better results. In addition, Mr. Galligan extensively criticized
4 PPL Electric's allocation of secondary distribution system costs, contending
5 that the Company overstated the customer component and understated the
6 demand component.

7
8 Q. Can these different approaches make a material difference in the outcome of a
9 cost allocation study?

10 A. Yes, they can. To demonstrate this, I have prepared several alternative cost
11 allocation studies using different approaches to classifying distribution system
12 costs. Specifically, I have prepared three alternative cost allocation studies.
13 The first classifies distribution system costs as 50% customer-related and 50%
14 demand-related. The results of this study are close to the results achieved
15 using the Company's cost allocation methodology and principles. The second
16 classifies distribution costs as 50% demand-related and 50% energy-related.
17 The results of this study, which shift a significant amount of capital and
18 operating costs to large commercial and industrial customers, are similar to
19 those proposed by the OCA. Finally, the third study classifies distribution
20 system costs as one-third customer-related, one-third demand-related and
21 one-third energy-related. As expected, the results of this study, which also
22 shift capital and operating costs to large commercial and industrial customers,
23 are somewhere between the results of the other approaches.

1 As shown in Exhibit JMK-Remand 8, under the Company's compliance
2 cost allocation, adjusted to eliminate Hurricane Isabel, the RS rate class
3 produces a rate of return of 5.48%, or 64.70% of the system average rate of
4 return of 8.47%. Under the 50% customer and 50% demand-related
5 alternative cost allocation study, the RS rate case would produce a rate of
6 return of 6.32%, or 74.62% of the system average rate of return. Under the
7 50% demand and 50% energy-related alternative study, the RS rate class
8 would produce a rate of return of 11.97%, or 141.32% of the system average
9 rate of return. Finally, under the one-third demand, one-third customer, and
10 one-third energy-related alternative study, the RS rate class would produce a
11 rate of return of 8.20%, or 96.81% of the system average rate of return.

12
13 Q. Is the Company recommending that one of these alternative approaches be
14 adopted?

15 A. No, it is not. The Company believes that its cost allocation methodology
16 provides a more accurate measure of class cost responsibility than other
17 approaches. It has been used in many electric utility base rate proceedings
18 and repeatedly has been relied upon by the Commission in the past, as the
19 most appropriate guide in rate design. The alternatives are presented merely
20 to emphasize the point that there can be reasonable differences of opinion on
21 cost allocation issues, and for this reason the Commission does not rigidly
22 follow the results of any cost allocation study. Some variation from "cost of
23 service" is reasonable and to be expected when one is seeking to allocate

1 common costs among different rate classes. Although the cost allocation
2 study may be the "polestar" of rate design, the "star" is not a rigidly fixed point,
3 but should be subject to some reasonable flexibility and judgment by the
4 Commission. In this case, the Commission should recognize that the
5 Company's cost allocation studies show reasonable movement toward the full
6 cost of providing service, which, when combined with the Company's plan to
7 move to the full cost of providing service over a series of base rate cases, is
8 reasonable and acceptable.

9
10 Q. Turning to retail transmission service rates what did the Company initially
11 propose in this case?

12 A. PPL Electric proposed a mechanism and procedures to recover its FERC-
13 jurisdictional transmission service-related costs. The mechanism was
14 designated the Transmission Service Charge ("TSC"). The Company also
15 proposed to recover all transmission service-related costs, which would be
16 incurred to acquire transmission service, including all applicable ancillary
17 service-related costs, on behalf of its Basic Utility Supply Service ("BUSS")
18 customers under the PJM OATT, on a levelized kilowatt-hour basis.

19
20 Q. Was the Company's proposed TSC strictly cost based?

21 A. No, it was not. PPL Electric's proposed TSC was designed to be simple,
22 straight-forward, easy to administer and audit. Moreover, the design of the
23 TSC allowed the Company to adhere to a basic theme of its 2004 base rate

1 proceeding – that no rate class would be subject to a combined transmission
2 and distribution rate increase, on a total bill basis, of more than 10 percent.
3

4 Q. Was this proposal objected to by the parties?

5 A. The proposal to establish a TSC was largely unopposed. However, there was
6 substantial dispute over the TSC design. OSBA and PPLICA, in particular,
7 objected to the assignment of transmission service-related costs on a flat per
8 kWh basis, because this approach did not follow the principle of cost
9 causation.
10

11 Q. Was the Company's proposal accepted by the Commission?

12 A. Yes, it was.
13

14 Q. Was it appealed to the Commonwealth Court?

15 A. Yes, it was.
16

17 Q. Was it accepted by the Court?

18 A. No, it was not. The Court reversed the allocation of transmission service-
19 related costs on a flat per KWH basis, because it was not based on the cost
20 incurrence associated with this service.
21

22 Q. Does PPL Electric propose to modify its TSC to be more cost based?

1 A. Yes. The Company is proposing to modify its TSC to reflect the assignment of
2 transmission service-related costs to three Customer Classes: residential;
3 small commercial and industrial; and large commercial and industrial. All
4 applicable charges incurred by PPL Electric to acquire transmission service,
5 including all ancillary service-related charges, on behalf of Basic Utility Supply
6 Service ("BUSS") customers under the PJM OATT will be assigned to the
7 three Customer Classes on a KW basis and KWH basis. As such,
8 transmission charges billed to the Company by PJM on a KW basis will be
9 allocated to the Customer Classes on a KW basis, and transmission charges
10 billed to the Company by PJM on a KWH basis will be allocated to the
11 Customer Classes on a KWH basis. The current PJM-billed transmission
12 service-related charges, and their determinant bases, are set forth in Exhibit
13 JMK-Remand 9. After all of the incurred transmission service-related charges
14 are allocated to the Customer Classes, the sum of those charges for each
15 Customer Class will be recovered through the TSC on a levelized kilowatt-
16 hour basis.

17
18 Q. Have you prepared a new cost allocation analysis to develop a cost-based
19 TSC for the period 2005-2007?

20 A. Yes, I have. The TSC was recalculated for the years 2005 and 2006 to reflect
21 the allocation of actual transmission service-related costs incurred to the three
22 Customer Classes on the applicable KW basis and/or KWH basis. The costs
23 so allocated to the Customer Classes then were compared to the TSC billed to

1 the Customer Classes for 2005 and 2006 to determine the difference in the
2 level of costs that would have been billed to the Customer Classes, if the TSC
3 initially had been designed on the same basis as that now proposed by the
4 Company.

5 The TSC was recalculated to reflect the allocation of estimated 2007
6 transmission service-related costs projected to be incurred to the three
7 Customer Classes on the applicable KW basis and/or KWH basis. The costs
8 so allocated to the Customer Classes then were compared to the TSC costs
9 currently being billed to the Customer Classes in 2007 to determine the
10 difference in the level of costs billed under a re-designed TSC. The results of
11 this analysis are set forth in Exhibit JMK-Remand 10.

12
13 Q. Is the Company proposing to adopt a cost-based TSC in this proceeding?

14 A. Yes, as explained by Mr. Krall, the Company is proposing to adopt a cost-
15 based TSC in this proceeding. The specific rates and refund requirement
16 effects are shown by Mr. Kasper.

17
18 Q. Does this conclude your remand direct testimony at this time?

19 A. Yes, it does.
20
21

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-00049255

PPL Electric Utilities Corporation

Exhibit JMK-Remand 1

PPL ELECTRIC UTILITIES CORPORATION

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

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

ADJUSTED FOR COMPLIANCE FILING

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS			COMPLIANCE FILING							
	ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	6,981	4,123	38	1,176	1,187	320	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRT	502,379	298,043	3,551	62,636	85,369	22,193	1,765	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	506,507	300,797	3,572	63,608	86,243	21,779	1,790	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	11,400	404	1,734	2,589	638	39	15
10	TOTAL OPERATING REVENUES		ROT	524,283	312,197	3,976	65,342	88,832	22,417	1,829	1,674
	OPERATION EXPENSES										
	OPERATION AND MAINTENANCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,978	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EE0T	171,717	130,888	2,530	14,442	14,613	3,673	402	465
14	TOTAL OPER & MAINT EXPENSES		EE00	299,424	209,864	5,443	26,380	33,068	8,634	707	603
	DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,710	1,720	7,457	10,611	2,409	148	89
17	OTHER DEPREC EXP		ED0T	15,058	10,476	297	1,482	1,698	400	24	10
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE		ED00A	93,464	60,186	2,017	8,939	12,309	2,809	172	99
	TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	4,299	2,782	99	418	632	157	10	4
20	OTHER OTHER TAXES		ET001	9,200	6,316	190	909	1,121	272	18	6
21	DEFERRED INCOME TAXES		TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
23	GROSS RECEIPTS TAX		TXG	29,886	17,747	211	3,753	5,088	1,285	106	98
24	TOTAL PA INCOME TAX		TSIT1	1,127	(3,490)	(577)	1,778	2,591	665	64	78
25	TOTAL FED INC TAX		TFTX	(21,415)	(26,922)	(2,337)	3,158	4,794	1,322	154	215
26	TOTAL TAXES		TFIT1	51,608	14,933	(1,782)	12,756	18,274	4,894	420	427
27	TOTAL OPERATION EXPENSES		TEXP1	444,496	284,983	5,678	48,075	63,651	16,137	1,299	1,129
28	RETURN (LN 11 - 36)		PRRTN	79,787	27,214	(1,702)	17,267	25,181	6,280	530	545
29	TOTAL RATE BASE		RBX	1,836,964	1,188,045	43,188	177,840	270,862	67,679	4,232	1,968
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	4.34%	2.29%	-3.94%	9.72%	9.30%	9.28%	12.52%	27.69%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	52.76%	-90.78%	223.96%	214.29%	213.82%	288.48%	638.02%

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/L	L5-S
			CO							
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	ADJUSTED - COMPLIANCE									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4 R11	0	0	0	0	62	47	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	1,717	283	314	662	6,284	17,752	36
7	ANNUALIZATION PRESENT REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,706	281	281	621	6,474	17,659	37
9	OTHER OPERATING REVENUES		ROOT	5	1	15	2	193	740	1
10	TOTAL OPERATING REVENUES		ROT	1,711	282	296	623	6,667	18,399	38
	OPERATION EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,411	6,497	12
13	OTHER OPER & MAINT EXPENSES		EEOT	424	41	72	42	1,090	3,030	5
14	TOTAL OPER & MAINT EXPENSES		EE00	472	50	96	62	2,501	11,527	17
	DEPRECIATION EXPENSE									
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	45	12	827	5,332	8
17	OTHER DEPREC EXP		EDOT	3	0	8	1	132	528	0
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE									
18			ED00A	34	6	53	13	959	5,860	8
	TAXES									
19	CAPITAL STOCK PRESENT LEVEL		ET1	2	0	2	1	47	145	0
20	OTHER OTHER TAXES		ET001	2	0	5	0	85	276	0
21	DEFERRED INCOME TAXES		TXTA	17	2	24	3	320	1,239	2
22	NET INVESTMENT TAX CREDIT		TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX		TXG	101	17	17	37	382	1,042	2
24	TOTAL PA INCOME TAX		TSIT1	106	21	9	53	188	(359)	0
25	TOTAL FED INC TAX		TFTX	320	63	13	164	328	(2,685)	(1)
26	TOTAL TAXES		TFT1	547	103	69	258	1,330	(424)	3
27	TOTAL OPERATION EXPENSES		TEXP1	1,053	159	218	333	4,790	16,963	28
28	RETURN (LN 11 - 36)		PRERTN	658	123	78	290	1,877	1,436	10
29	TOTAL RATE BASE		RBX	742	134	976	264	20,761	60,307	166
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	88.68%	91.79%	7.99%	109.85%	9.04%	2.38%	6.02%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2043.32%	2114.98%	184.10%	2531.11%	208.29%	54.84%	138.71%

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES - ADJUSTED - COMPLIANCE											
	SALES OF ELECTRICITY											
	COMPLIANCE FILING											
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP			657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
3	REVENUE ADJUSTMENTS				(26,502)	(13,093)	(99)	(3,618)	(7,143)	(1,768)	(63)	0
4	TOTAL DISTRIBUTION REVENUES			RRTP	631,261	361,790	3,982	79,858	120,140	30,855	2,078	1,793
5	ANNUALIZATION ADJUSTMENT			ANNP	5,386	3,389	24	1,263	1,237	(536)	29	(95)
6	TOT ADJ'D SALE OF ELECTRICITY			ARTTP	636,647	365,179	4,006	81,121	121,377	30,319	2,107	1,698
7	LATE PAY CHARGES			R11P	7,361	4,359	41	1,243	1,256	323	8	16
8	TOTAL REVENUES - ELECTRIC SALES				644,008	369,538	4,047	82,364	122,633	30,642	2,115	1,714
9	OTHER OPERATING REVENUES			ROOT	17,776	11,400	404	1,734	2,589	638	39	15
10	TOTAL OPERATING REVENUES			ROTP	661,784	380,938	4,451	84,098	125,222	31,280	2,154	1,729
	OPERATION EXPENSES											
	OPERATING AND MAINTENANCE EXPENSES											
11	TRANSMISSION			EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES			EEOT	172,798	131,646	2,550	14,538	14,733	3,704	405	467
14	TOTAL OPER & MAINT EXPENSES			EE00	300,505	210,622	5,463	26,476	33,188	8,665	710	605
	DEPRECIATION EXPENSE											
15	TRANSMISSION			ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	78,406	49,710	1,720	7,457	10,811	2,409	148	89
17	OTHER DEPRECIATION EXPENSE			EDOT	15,058	10,476	297	1,482	1,698	400	24	10
	TOTAL DEPRECIATION AND											
18	AMORTIZATION EXPENSE			ED00	93,464	60,188	2,017	8,939	12,309	2,809	172	99
	TAXES											
19	CAPITAL STOCK PROP LEVEL			ET1P	5,267	3,407	122	513	775	192	12	5
20	OTHER-W/O CAP STOCK			ET001	8,232	5,691	167	814	978	237	16	5
21	DEFERRED INCOME TAXES			TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
22	NET INVESTMENT TAX CREDIT			TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
23	GROSS RECEIPTS TAX			TXG	37,996	21,803	239	4,859	7,235	1,808	125	101
24	TOTAL PA INCOME TAX			TSIT1	13,945	2,931	(529)	3,519	5,980	1,490	94	82
25	TOTAL FED INC TAX			TFTX	19,009	(6,846)	(2,211)	8,714	15,586	3,950	249	231
26	TOTAL TAXES			TFIT1	112,960	45,488	(1,580)	21,159	34,602	8,670	564	450
27	TOTAL OPERATING EXPENSES			TEXP1	506,929	316,294	5,900	56,574	80,099	20,144	1,446	1,154
28	RETURN (LN 11 - 36) PPUC Approved - Final Order			PRERTN	154,855	64,644	(1,449)	27,524	45,123	11,136	708	575
29	TOTAL RATE BASE			RBX	1,836,964	1,188,045	43,188	177,640	270,862	67,679	4,232	1,968
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	8.43%	5.44%	-3.36%	15.49%	16.66%	16.45%	16.73%	29.22%
31	CLASS RATE IN % OF TOTAL			PRCLRT	100.00%	64.53%	-39.86%	183.75%	197.63%	195.14%	198.46%	346.62%

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

Line No.		Input	Alloc	Output COI	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES - ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP			1,152	185	404	661	9,193	19,805	83
3	REVENUE ADJUSTMENTS				97	17	(15)	1	(484)	(327)	(7)
4	TOTAL DISTRIBUTION REVENUES			RRTP	1,249	202	389	662	8,709	19,478	76
5	ANNUALIZATION ADJUSTMENT			ANNP	(7)	(1)	(41)	(41)	266	(103)	2
6	TOT ADJ'D SALE OF ELECTRICITY			ARTTP	1,242	201	348	621	8,975	19,375	78
7	LATE PAY CHARGES			R11P	0	0	0	0	65	50	0
8	TOTAL REVENUES - ELECTRIC SALES				1,242	201	348	621	9,040	19,425	78
9	OTHER OPERATING REVENUES			ROOT	5	1	15	2	193	740	1
10	TOTAL OPERATING REVENUES			ROTP	1,247	202	363	623	9,233	20,165	79
	OPERATION EXPENSES										
	OPERATING AND MAINTENANCE EXPENSES										
11	TRANSMISSION			EE20	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12
13	OTHER OPER & MAINT EXPENSES			EEOT	426	41	72	42	1,099	3,071	5
14	TOTAL OPER & MAINT EXPENSES			EE00	474	50	96	62	2,510	11,568	17
	DEPRECIATION EXPENSE										
15	TRANSMISSION			ED20	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	31	6	45	12	827	5,332	8
17	OTHER DEPRECIATION EXPENSE			EDOT	3	0	8	1	132	528	0
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE			ED00	34	6	53	13	959	5,860	8
	TAXES										
19	CAPITAL STOCK PROP LEVEL			ET1P	2	0	3	1	58	177	0
20	OTHER-W/O CAP STOCK			ET001	2	0	4	0	74	244	0
21	DEFERRED INCOME TAXES			TXTA	17	2	24	3	320	1,239	2
22	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX			TXG	73	12	21	37	533	1,146	5
24	TOTAL PA INCOME TAX			TSIT1	61	13	15	53	426	(194)	4
25	TOTAL FED INC TAX			TFTX	183	40	33	164	1,089	(2,184)	11
26	TOTAL TAXES			TFIT1	337	67	99	258	2,480	346	22
27	TOTAL OPERATING EXPENSES			TEXP1	845	123	248	333	5,949	17,774	47
28	RETURN (LN 11 - 36) PPUC Approved - Final Order			PRERTN	402	79	115	290	3,284	2,391	32
29	TOTAL RATE BASE			RBX	742	134	976	264	20,761	60,307	166
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	54.18%	58.96%	11.78%	109.85%	15.82%	3.96%	19.28%
31	CLASS RATE IN % OF TOTAL			PRCLRT	642.70%	699.41%	139.74%	1303.08%	187.66%	46.98%	228.71%

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-00049255

PPL Electric Utilities Corporation

Exhibit JMK-Remand 2

PPL ELECTRIC UTILITIES CORPORATION

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

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

**ADJUSTED FOR COMPLIANCE FILING
AND FURTHER ADJUSTED TO
EXCLUDE HURRICANE ISABEL STORM EXPENSE**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK-2

COST ALLOCATION STUDY

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PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY

FUTURE TEST YEAR ENDING DECEMBER 31, 2004

PREFACE

Cost allocation studies are submitted in support of the direct testimony of J. M. Kleha and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JMK 2 presents results for the future test year ending December 31, 2004. A companion study, Exhibit JMK 1, presents results for the historic test year ended December 31, 2003. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's future retail rate filings should be on a Pennsylvania jurisdictional basis only. The study contained herein provides the allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes.

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

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

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

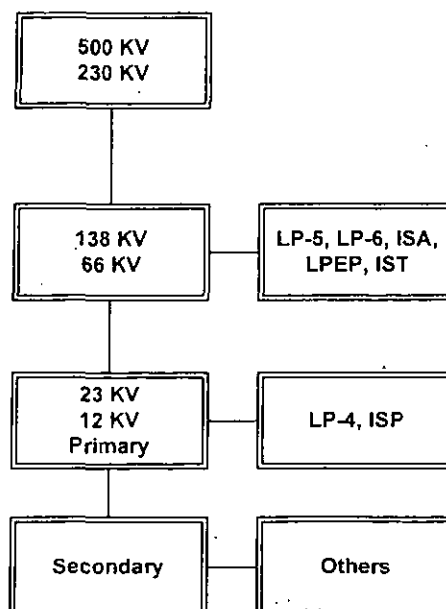
Through a cost allocation study, total Company costs are assigned to residential, commercial, industrial, and other identifiable customer groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized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

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

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

The following block diagram illustrates this functional breakdown:

SYSTEM SUPPLY



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

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

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

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

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

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

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

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

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

SUMMARY OF COST ALLOCATION STUDY

PRESENT AND PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2004

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

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS			COMPLIANCE FILING ADJUSTED							
	ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11 RCW4	R11	6,961	4,123	38	1,176	1,187	320	8	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	502,379	298,043	3,551	62,636	85,369	22,193	1,765	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	506,507	300,797	3,572	63,608	86,243	21,779	1,790	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	11,400	404	1,734	2,589	638	39	15
10	TOTAL OPERATING REVENUES		ROT	524,283	312,197	3,976	65,342	88,832	22,417	1,829	1,674
	OPERATION EXPENSES										
	OPERATION AND MAINTENANCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EEOT	170,593	130,091	2,508	14,330	14,491	3,645	401	464
14	TOTAL OPER & MAINT EXPENSES		EE00	298,300	209,067	5,421	26,268	32,946	8,606	706	602
	DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,710	1,720	7,457	10,611	2,409	148	89
17	OTHER DEPREC EXP		EDOT	15,058	10,476	297	1,482	1,698	400	24	10
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
18	AMORTIZATION EXPENSE		ED00A	93,464	60,186	2,017	8,939	12,309	2,809	172	99
	TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	4,299	2,782	99	418	632	157	10	4
20	OTHER OTHER TAXES		ET001	9,200	6,316	190	909	1,121	272	18	6
21	DEFERRED INCOME TAXES		TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
23	GROSS RECEIPTS TAX		TXG	29,886	17,747	211	3,753	5,088	1,285	106	98
24	TOTAL PA INCOME TAX		TSIT1	1,239	(3,406)	(575)	1,787	2,601	666	64	78
25	TOTAL FED INC TAX		TFTX	(21,061)	(26,673)	(2,329)	3,195	4,834	1,332	154	215
26	TOTAL TAXES		TFIT1	52,074	15,266	(1,772)	12,802	18,324	4,705	420	427
27	TOTAL OPERATION EXPENSES		TEXP1	443,838	284,519	5,666	48,009	63,579	16,120	1,298	1,128
28	RETURN (LN 11 - 36)		PRERTN	80,445	27,678	(1,690)	17,333	25,253	6,297	531	546
29	TOTAL RATE BASE		RBX	1,836,964	1,188,218	43,171	177,572	270,794	67,662	4,238	1,973
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	4.38%	2.33%	-3.91%	9.76%	9.33%	9.31%	12.53%	27.67%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	53.20%	-89.27%	222.83%	213.01%	212.56%	286.07%	631.74%

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
				COMPLIA							
	OPERATING REVENUES AT PRESENT RATE LEVELS										
	ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV			1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	0	0	0	0	62	47	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY			RRTT	1,717	283	314	662	6,284	17,752	36
7	ANNUALIZATION PRESENT REVENUES			ANN	(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT			ARTT	1,706	281	281	621	6,474	17,659	37
9	OTHER OPERATING REVENUES			ROOT	5	1	15	2	193	740	1
10	TOTAL OPERATING REVENUES			ROT	1,711	282	296	623	6,667	18,399	36
	OPERATION EXPENSES										
	OPERATION AND MAINTENANCE EXPENSES										
11	TRANSMISSION			EE20	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12
13	OTHER OPER & MAINT EXPENSES			EE0T	423	41	71	42	1,081	2,998	5
14	TOTAL OPER & MAINT EXPENSES			EE00	471	50	95	62	2,492	11,495	17
	DEPRECIATION EXPENSE										
15	TRANSMISSION			ED20	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	31	6	45	12	827	5,332	8
17	OTHER DEPREC EXP			ED0T	3	0	8	1	132	528	0
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE			ED00A	34	6	53	13	959	5,860	8
	TAXES										
19	CAPITAL STOCK PRESENT LEVEL			ET1	2	0	2	1	47	145	0
20	OTHER OTHER TAXES			ET001	2	0	5	0	85	276	0
21	DEFERRED INCOME TAXES			TXTA	17	2	24	3	320	1,239	2
22	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX			TXG	101	17	17	37	382	1,042	2
24	TOTAL PA INCOME TAX			TSIT1	106	21	9	53	189	(356)	0
25	TOTAL FED INC TAX			TFTX	321	63	13	164	330	(2,675)	(1)
26	TOTAL TAXES			TFIT1	548	103	69	258	1,333	(411)	3
27	TOTAL OPERATION EXPENSES			TEXP1	1,053	159	217	333	4,784	16,944	28
28	RETURN (LN 11 - 36)			PRRTN	658	123	79	290	1,883	1,455	10
29	TOTAL RATE BASE			RBX	751	134	975	264	20,754	60,291	166
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	87.62%	91.79%	8.10%	109.85%	9.07%	2.41%	6.02%
31	CLASS RATE IN % OF TOTAL			PRCLRT	2000.46%	2095.66%	184.93%	2507.98%	207.08%	55.02%	137.44%

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

Line No.		Input	Alloc	Pa Jurisdict Output Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES - ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP		631,261	361,790	3,982	79,858	120,140	30,855	2,078	1,793
3	REVENUE ADJUSTMENT - Hurricane Isabel			(1,194)	0	0	(388)	(586)	(149)	(10)	(8)
4	TOTAL DISTRIBUTION REVENUES			630,067	361,790	3,982	79,470	119,554	30,706	2,068	1,785
5	ANNUALIZATION ADJUSTMENT			ANNP	5,386	3,389	24	1,263	1,237	(536)	29
6	TOTAL ADJ'D SALE OF ELECTRICITY			ARTTP	635,453	365,179	4,006	80,733	120,791	30,170	2,097
7	LATE PAY CHARGES			R11P	7,361	4,359	41	1,243	1,256	323	8
8	TOTAL REVENUES - ELECTRIC SALES				642,814	369,538	4,047	81,976	122,047	30,493	2,105
9	OTHER OPERATING REVENUES			ROOT	17,776	11,400	404	1,734	2,589	638	39
10	TOTAL OPERATING REVENUES			ROTP	660,590	380,938	4,451	83,710	124,636	31,131	2,144
	OPERATION EXPENSES										
	OPERATING AND MAINTENANCE EXPENSES										
11	TRANSMISSION			EE20	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	127,707	78,976	2,913	11,938	18,455	4,961	305
13	OTHER OPER & MAINT EXPENSES			EEOT	171,674	130,852	2,528	14,426	14,611	3,676	404
14	TOTAL OPER & MAINT EXPENSES			EE00	299,381	209,828	5,441	26,364	33,066	8,637	709
	DEPRECIATION EXPENSE										
15	TRANSMISSION			ED20	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	78,406	49,710	1,720	7,457	10,611	2,409	148
17	OTHER DEPRECIATION EXPENSE			EDOT	15,058	10,476	297	1,482	1,698	400	24
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE			ED00	93,464	60,186	2,017	8,939	12,309	2,809	172
	TAXES										
19	CAPITAL STOCK PROP LEVEL			ET1P	5,267	3,407	122	513	775	192	12
20	OTHER-W/O CAP STOCK			ET001	8,232	5,691	167	814	978	237	16
21	DEFERRED INCOME TAXES			TXTA	30,424	19,735	675	2,927	4,320	1,060	72
22	NET INVESTMENT TAX CREDIT			TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)
23	GROSS RECEIPTS TAX			TXG	37,926	21,803	239	4,837	7,201	1,799	124
24	TOTAL PA INCOME TAX			TSIT1	13,945	3,010	(527)	3,493	5,938	1,478	93
25	TOTAL FED INC TAX			TFTX	19,009	(6,598)	(2,204)	8,633	15,451	3,915	246
26	TOTAL TAXES			TFIT1	112,890	45,813	(1,571)	21,030	34,391	8,614	559
27	TOTAL OPERATING EXPENSES			TEXP1	505,735	315,827	5,887	56,333	79,766	20,060	1,440
28	RETURN (LN 11 - 36) PPUC Approved - Final Order			PRERTN	154,855	65,111	(1,436)	27,377	44,870	11,071	704
29	TOTAL RATE BASE			RBX	1,836,964	1,188,218	43,171	177,572	270,794	67,662	4,238
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	8.43%	5.48%	-3.33%	15.42%	16.57%	16.36%	16.61%
31	CLASS RATE IN % OF TOTAL			PRCLRT	100.00%	65.01%	-39.50%	182.92%	196.56%	194.07%	197.03%

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES - ADJUSTED - COMPLIANCE									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP		1,249	202	389	662	8,709	19,478	76
3	REVENUE ADJUSTMENT - Hurricane Isabel			(5)	(1)	(2)	(3)	(42)	0	0
4	TOTAL DISTRIBUTION REVENUES		RRTP	1,244	201	387	659	8,667	19,478	76
5	ANNUALIZATION ADJUSTMENT		ANNP	(7)	(1)	(41)	(41)	266	(103)	2
6	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	1,237	200	346	618	8,933	19,375	78
7	LATE PAY CHARGES		R11P	0	0	0	0	65	50	0
8	TOTAL REVENUES - ELECTRIC SALES			1,237	200	346	618	8,998	19,425	78
9	OTHER OPERATING REVENUES		ROOT	5	1	15	2	193	740	1
10	TOTAL OPERATING REVENUES		ROTP	1,242	201	361	620	9,191	20,165	79
	OPERATION EXPENSES									
	OPERATING AND MAINTENANCE EXPENSES									
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,411	8,497	12
13	OTHER OPER & MAINT EXPENSES		EEOT	425	41	71	42	1,090	3,039	5
14	TOTAL OPER & MAINT EXPENSES		EE00	473	50	95	62	2,501	11,536	17
	DEPRECIATION EXPENSE									
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	45	12	827	5,332	8
17	OTHER DEPRECIATION EXPENSE		EDOT	3	0	8	1	132	528	0
	TOTAL DEPRECIATION AND									
18	AMORTIZATION EXPENSE		ED00	34	6	53	13	959	5,860	8
	TAXES									
19	CAPITAL STOCK PROP LEVEL		ET1P	2	0	3	1	58	177	0
20	OTHER-W/O CAP STOCK		ET001	2	0	4	0	74	244	0
21	DEFERRED INCOME TAXES		TXTA	17	2	24	3	320	1,239	2
22	NET INVESTMENT TAX CREDIT		TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX		TXG	73	12	20	36	531	1,146	5
24	TOTAL PA INCOME TAX		TSIT1	60	13	15	53	423	(191)	4
25	TOTAL FED INC TAX		TFTX	182	39	33	163	1,079	(2,174)	11
26	TOTAL TAXES		TFIT1	335	66	98	256	2,465	359	22
27	TOTAL OPERATING EXPENSES		TEXP1	842	122	246	331	5,925	17,755	47
28	RETURN (LN 11 - 36) PPUC Approved - Final Order		PRERTN	400	79	115	289	3,266	2,410	32
29	TOTAL RATE BASE		RBX	751	134	975	264	20,754	60,291	166
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	53.26%	58.96%	11.79%	109.47%	15.74%	4.00%	19.28%
31	CLASS RATE IN % OF TOTAL		PRCLRT	631.79%	699.41%	139.86%	1298.58%	186.71%	47.45%	228.71%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY – PRESENT RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2004

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

SECTION III

PART I

ASSIGNMENT TO WHOLESALE SERVICE CUSTOMERS

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

RATE BASE ITEMS								
\$1,000								
			Input	Alloc	Output	Total Electric	FERC Jurisdiction	PUC Jurisdiction
						Department	Transmission	Resale Primary*
						Distribution - Primary/Secondary		
COMPLIANCE FILING ADJUSTED								
ELECTRIC PLANT IN SERVICE								
1	TRANSMISSION FUNCTION	Q20	SK401T	P20	975,327	975,327	0	0
DISTRIBUTION PLANT SUBSTATIONS								
2	PRIMARY	Q28	SD20	P28	270,465	0	1,694	268,771
3	SECONDARY	Q29	SD30	P29	4,537	0	0	4,537
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	2,467	0	0	2,467
5	TOTAL SUBSTATIONS			PSS	277,469	0	1,694	275,775
OVERHEAD LINES								
6	PRIMARY	Q32	SD20	P32	382,255	0	501	381,754
	SECONDARY							
7	DEMAND COMPONENT	Q33D	SD30	P33D	334,207	0	0	334,207
8	CUSTOMER COMPONENT	Q33C	SC30	P33C	526,751	0	0	526,751
9	STREET LIGHTING	Q34	SK401	P34	37,422	0	0	37,422
10	TOTAL OVERHEAD LINES			POL	1,280,635	0	501	1,280,134
UNDERGROUND LINES								
11	PRIMARY	Q36	SD20	P36	76,902	0	162	76,740
	SECONDARY							
12	DEMAND COMPONENT	Q37D	SD30	P37D	167,210	0	0	167,210
13	CUSTOMER COMPONENT	Q37C	SC30	P37C	157,255	0	0	157,255
14	TOTAL UNDERGROUND LINES			PUG	401,367	0	162	401,205
LINE TRANSFORMERS								
15	DEMAND COMPONENT	Q38D	SD30	P38D	101,207	0	0	101,207
16	CUSTOMER COMPONENT	Q38C	SK401	P38C	234,695	0	0	234,695
17	TOTAL LINE TRANSFORMERS			PLT	335,902	0	0	335,902
SERVICES								
18	DEMAND COMPONENT	Q39D	SD30	P39D	7,411	0	0	7,411
19	CUSTOMER COMPONENT	Q39C	SK401	P39C	458,674	0	0	458,674
20	TOTAL SERVICES			PSV	466,085	0	0	466,085
21	METERS	Q43	SCW1	P43	245,495	197	60	245,238
22	AREA LIGHTING FIXTURES	Q46	SK401	P46	5,590	0	0	5,590
23	STREET LIGHTING	Q47	SK401	P47	78,593	0	0	78,593
24	TOTAL DISTRIBUTION PLANT			P30	3,091,136	197	2,418	3,088,522
25	GENERAL PLANT	Q88	SK939	P88	335,347	17,970	165	317,211
26	INTANGIBLE PLANT	Q95	SK939	P95	22,392	1,200	11	21,181
27	TOTAL ELECTRIC PLANT IN SERVICE (1)			P00	4,424,202	994,694	2,594	3,426,914
PROFORMA ADJUSTMENTS (2)								
	POST RETIREMENT BENEFITS		SK939		122	7	0	115
	PENSION		SK939		(215)	(12)	(0)	(203)
	SERP		SK939		(14)	(1)	(0)	(13)
	TOTAL PROFORMA ADJUSTMENTS				(107)	(6)	(0)	(101)
	ADJUSTED ELECTRIC PLANT IN SERVICE (4)			P00	4,424,095	994,688	2,594	3,426,813

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

		Input	Alloc	Output	\$1,000 - Total Electric Department	FERC Jurisdiction Transmission Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
DEPRECIATION RESERVE								
COMPLIANCE FILING ADJUSTED								
1	TRANSMISSION.FUNCTION	H20	SK401T	A20	414,872	414,872	0	0
DISTRIBUTION PLANT								
SUBSTATIONS								
3	PRIMARY	H28	SD20	A28	97,535	0	660	96,875
4	SECONDARY	H29	SD30	A29	1,643	0	0	1,643
5	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	1,451	0	0	1,451
6	TOTAL SUBSTATIONS			AST	100,629	0	660	99,969
OVERHEAD LINES								
7	PRIMARY	H32	SD20	A32	134,462	0	189	134,273
SECONDARY								
8	DEMAND COMPONENT	H33D	SD30	A33D	118,354	0	0	118,354
9	CUSTOMER COMPONENT	H33C	SC30	A33C	187,487	0	0	187,487
10	STREET LIGHTING	H34	SK401	A34	11,982	0	0	11,982
11	TOTAL OVERHEAD LINES			AOL	452,285	0	189	452,096
UNDERGROUND LINES								
12	PRIMARY	H36	SD20	A36	24,752	0	25	24,727
SECONDARY								
13	DEMAND COMPONENT	H37D	SD30	A37D	53,821	0	0	53,821
14	CUSTOMER COMPONENT	H37C	SC30	A37C	50,617	0	0	50,617
15	TOTAL UNDERGROUND LINES			AUG	129,190	0	25	129,165
LINE TRANSFORMERS								
16	DEMAND COMPONENT	H38D	SD30	A38D	42,924	0	0	42,924
17	CUSTOMER COMPONENT	H38C	SK401	A38C	99,540	0	0	99,540
18	TOTAL LINE TRANSFORMERS			ALT	142,464	0	0	142,464
SERVICES								
19	DEMAND COMPONENT	H39D	SD30	A39D	3,849	0	0	3,849
20	CUSTOMER COMPONENT	H39C	SK401	A39C	238,238	0	0	238,238
21	TOTAL SERVICES			ASV	242,087	0	0	242,087
22	METERS	H43	SCW1	A43	44,430	36	12	44,382
23	AREA LIGHTING FIXTURES	H46	SK401	A46	3,044	0	0	3,044
24	STREET LIGHTING	H47	SK401	A47	45,036	0	0	45,036
25	TOTAL DISTRIBUTION PLANT			A30	1,159,165	36	885	1,158,244
26	GENERAL PLANT	H88	SK939	A88	127,274	6,820	63	120,391
27	INTANGIBLE PLANT	H95	SK939	A95	8,940	479	4	8,457
TOTAL DEPRECIATION AND								
28	AMORTIZATION RESERVE (1)			A00	1,710,251	422,207	953	1,287,091
PROFORMA ADJUSTMENTS-PMS SOFTWARE (2)								
		SK939			(530)	(28)	(0)	(501)
ADJUSTED DEPRECIATION AND								
AMORTIZATION RESERVE (4)								
					1,709,721	422,179	952	1,286,590

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(A) Adjusted Results for Compliance

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

RATE BASE ITEMS

				\$1,000			
				Total Electric	FERC Jurisdiction		PUC Jurisdiction
				Department	Transmission	Resale Primary*	Distribution - Primary/Secondary
				COMPLIANCE FILING			
SUBTRACTIVE ADJUSTMENTS							
ACCUM DEFERRED INCOME TAXES							
REPAIR ALLOWANCE ELECTION							
1	TRANSMISSION PROPERTY	TC41E	SK401T	DF41E	453	453	0
2	DISTRIBUTION PROPERTY	TC41F	SP30	DF41F	7,288	0	6
3	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	7,741	453	6
CLASS LIFE							
4	TRANSMISSION	TC42E	SK401T	DF42E	23	23	0
5	DISTRIBUTION	TC42F	SP30	DF42F	29	0	0
6	TOTAL CLASS LIFE			DF42T	52	23	0
REMOVAL COSTS							
7	TRANSMISSION	TC43E	SK401T	DF43E	49	49	0
8	DISTRIBUTION	TC43F	SP30	DF43F	59	0	0
9	TOTAL REMOVAL COSTS			DF43T	108	49	0
CONTRIBUTIONS IN AID OF CONSTRUCTION							
10	TRANSMISSION	TC45E	SK401T	DF45E	(18,605)	(18,605)	0
11	DISTRIBUTION	TC45F	SK401	DF45F	(52,182)	0	0
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(70,787)	(18,605)	0
ACRS AND MACRS							
13	TRANSMISSION PROPERTY	TC46E	SK401T	DF46E	40,719	40,719	0
14	DISTRIBUTION PROPERTY	TC46F	SP30	DF46F	328,108	21	257
15	GENERAL PROPERTY	TC46G	SK939	DF46G	43,485	2,330	21
16	TOTAL ACRS AND MACRS			DF46T	412,312	43,070	278
17	TOTAL ACCUM DEFERRED INCOME TAXES			DFT	349,426	24,991	284
18	CUSTOMER ADVANCES	AC	SK401	CA00	174	0	0
19	CUSTOMER DEPOSITS	AD	SCW6	DA00	16,039	0	0
20	TOTAL SUBTRACTIVE ADJUSTMENTS (1)			PLDED	365,639	24,991	284
	PROFORMA ADJUSTMENTS CUSTOMER DEPOSITS (2)		SCW6		4,424	1,020	0
	ADJUSTED SUBTRACTIVE ADJUSTMENTS (4)				370,063	26,011	284

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
ADDITIVE ADJUSTMENTS				COMPLIANCE FILING ADJUSTED				
PLANT HELD FOR FUTURE USE								
1	TRANSMISSION PLANT	QF20	SK401T	PF20	13,157	13,157	0	0
2	DISTRIBUTION PLANT	QF30	SD20	PF30	2,213	0	13	2,200
3	GENERAL PLANT	QF88	SK939	PF88	0	0	0	0
4	TOTAL PLANT FUTURE USE			PF00	15,370	13,157	13	2,200
5	TOTAL ADDITIVE ADJUSTMENTS (1)			PLADD	15,370	13,157	13	2,200
	PROFORMA ADJUSTMENT-FUTURE USE (2)	QF99		PF99	(15,370)	(13,157)	(13)	(2,200)
	ADJUSTED ADDITIVE ADJUSTMENTS (4)				(0)	0	0	(0)
6	NET ORIG COST RATE BASE			NOP	2,344,311	546,499	1,358	1,796,454
WORKING CAPITAL								
PLANT MATERIALS & SUPPLIES								
7	TRANSMISSION/DISTRIBUTION	M14	SAT2	W14	29,886	7,169	18	22,698
8	TOTAL MATERIALS & SUPPLIES			WCD	29,886	7,169	18	22,698
WORKING CASH								
9	WORKING CASH - O & M	CASH	SWCAP	WCA	13,990	3,556	8	10,426

COMPLIANCE FILING ADJUSTED

* DIRECT ASSIGNMENT

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
RATE BASE - ADJUSTED RESULTS FOR COMPLIANCE			COMPLIANCE FILING ADJUSTED				
PLANT IN SERVICE							
				0	0	0	0
1	TRANSMISSION		P20	975,327	975,327	0	0
2	DISTRIBUTION		P30	3,091,136	197	2,418	3,088,522
3	GENERAL & INTANGIBLE		P0T1	357,632	19,164	176	338,291
4	TOTAL PLANT IN SERVICE		P00	4,424,095	994,688	2,594	3,426,813
DEPRECIATION RESERVE							
	ADJUSTMENTS-PMS SOFTWARE			0	0	0	0
5	TRANSMISSION		A20	414,872	414,872	0	0
6	DISTRIBUTION		A30	1,159,165	36	885	1,158,244
7	GENERAL PLANT		A88	126,744	6,792	63	120,399
8	INTANGIBLE PLANT		A95	8,940	479	4	7,955
	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,709,721	422,179	952	1,286,590
10	TOTAL NET PLANT IN SERVICE		P01	2,714,374	572,510	1,641	2,140,223
11	SUBTRACTIVE ADJUSTMENTS		PLDED	370,063	26,011	284	343,769
12	ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0
13	TOTAL NET ORIG COST RATE BASE		NOP	2,344,311	546,499	1,358	1,796,454
14	WORKING CAPITAL		W00	52,411	11,868	30	40,510
15	TOTAL RATE BASE ADJUSTMENTS* PLANT IN SERVICE		RBX	2,396,722	558,368	1,388	1,836,964

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATION & MAINTENANCE EXPENSES				COMPLIANCE FILING ADJUSTED				
1	TRANSMISSION	G20	SK401T	EE20	75,361	75,361	0	0
	DISTRIBUTION							
	SUBSTATIONS							
2	PRIMARY	G28	SP28	EE28	11,015	0	69	10,946
3	SECONDARY	G29	SP29	EE29	182	0	0	182
4	TOTAL SUBSTATIONS			EES5	11,197	0	69	11,128
	OVERHEAD LINES							
5	PRIMARY	G32	SP32	EE32	13,362	0	18	13,344
	SECONDARY							
6	DEMAND COMPONENT	G33D	SP33D	EE33D	11,678	0	0	11,678
7	CUSTOMER COMPONENT	G33C	SP33C	EE33C	18,410	0	0	18,410
8	STREET LIGHTING	G34	SP34	EE34	1,312	0	0	1,312
9	TOTAL OVERHEAD LINES			EEOL	44,762	0	18	44,744
	UNDERGROUND LINES							
10	PRIMARY	G36	SP36	EE36	2,308	0	5	2,303
	SECONDARY							
11	DEMAND COMPONENT	G37D	SP37D	EE37D	5,018	0	0	5,018
12	CUSTOMER COMPONENT	G37C	SP37C	EE37C	4,718	0	0	4,718
13	TOTAL UNDERGROUND LINES			EEUG	12,044	0	5	12,039
	LINE TRANSFORMERS							
14	DEMAND COMPONENT	G38D	SP38D	EE38D	935	0	0	935
15	CUSTOMER COMPONENT	G38C	SP38C	EE38C	2,169	0	0	2,169
16	TOTAL LINE TRANSFORMERS			EELT	3,104	0	0	3,104
	SERVICES							
17	DEMAND COMPONENT	G39D	SP39D	EE39D	100	0	0	100
18	CUSTOMER COMPONENT	G39C	SP39C	EE39C	6,214	0	0	6,214
19	TOTAL SERVICES			EESV	6,314	0	0	6,314
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	SP30	EE42	23,648	2	18	23,628
21	METERS	G43	SP43	EE43	11,792	9	3	11,780
22	STREET LIGHTING	G46	SP46	EE46	5,975	0	0	5,975
23	CUSTOMER INSTALLATIONS	G47	SP47	EE47	8,995	0	0	8,995
24	TOTAL DISTRIBUTION			EE30	127,831	11	113	127,707
	CUSTOMER ACCOUNTS							
25	METER READING	G50	SCW2	EE50	10,418	0	0	10,418
26	COLLECTION EXPENSES	G51	SK401	EE51	6,240	0	0	6,240
27	PROPERTY DAMAGE DISTRIBUTION	G53	SP30	EE53	1,269	0	1	1,268
28	UNCOLLECTIBLE ACCOUNTS	G54	SK401	EE54	16,231	0	0	16,231
29	OTHER CUSTOMER ACCTS EXPENSE	G55	SC10	EE55	20,053	0	0	20,052
30	TOTAL CUSTOMER ACCTS			EE56	54,211	0	1	54,209
	CUSTOMER SERVICE & INFORMATIONAL							
31	908 - ON TRACK	G60	SK401	EE60	1,839	0	0	1,839
32	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	SK401	EE61	3,700	0	0	3,700
33	908 - WRAP	G62	SK401	EE62	5,585	0	0	5,585
34	OTHER- 908 - 910	G63	SK401	EE63	2,473	0	0	2,473
35	TOTAL CUSTOMER SVC & INFORMATIONAL			EE64	13,597	0	0	13,597
36	SALES	G65	SK401	EE65	6,591	0	0	6,591

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	\$1,000 Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATION & MAINTENANCE EXPENSES CONTINUED				COMPLIANCE-FILING ADJUSTED				
ADMINISTRATIVE & GENERAL EXPENSES								
1	PPUC REGULATORY	G70	SK401	EE70	4,155	0	0	4,155
2	FERC REGULATORY	G71	SC11	EE71	108	54	54	0
3	EMPLOYEE BENEFITS	G73	SK929	EE73	27,215	1,458	13	25,743
4	SUSTAINABLE ENERGY FUND	G74	SK401	EE74	3,689	0	0	3,689
5	OTHER A & G	G75	SP00	EE75	90,013	20,238	53	69,722
6	TOT ADMIN & GENERAL EXPENSES			EE79	125,180	21,751	120	103,309
7	TOTAL O & M BEFORE ADJUST (1)			EE80	402,771	97,122	234	305,414
PROFORMA ADJUSTMENTS TO O & M EXPENSES (2)								
8	EMPLOYEE WAGES AND BENEFITS	G81	SK929	EE81	(5,629)	(302)	(3)	(5,325)
	ADJUSTMENT-POST-RET BENEFITS		SK929		276	15	0	261
	ADJUSTMENT-PENSIONS		SK929		(489)	(26)	(0)	(463)
9	RATE CASE EXPENSES	G82	SK401	EE82	0	0	0	0
	ADJUSTMENT-SERP		SK929		(30)	(2)	(0)	(28)
10	INTEREST EXPENSE ON CUST DEPOSITS	G83	SCW6	EE83	205	0	0	205
	ADJUSTMENT-INT EXP-CUST DEPOSITS		SCW6		57	0	0	57
11	SOCIAL PROGRAMS	G84	SK401	EE84	4,776	0	0	4,776
12	AUTOMATED METER READING SEVERENCE	G85	SK401	EE85	1,764	0	0	1,764
13	STORM EXPENSE (HURRICANE ISABEL)	G86	SK401	EE86	0	0	0	0
	ADJUSTMENT-STORM EXPENSE		SK401		0	0	0	0
14	ENVIRONMENTAL REMEDIATION	G87	SK929	EE87	0	0	0	0
	ADJUSTMENT-ENVIRONMENTAL REMEDIATION		SK929		(2,483)	(136)	(1)	(2,346)
	ADJUSTMENT-COMMUNITY AFFAIRS EXP		SK929		(300)	0	(0)	(300)
15	TOTAL PROFORMA ADJUSTMENTS (2)			EE99	(1,853)	(451)	(4)	(1,398)
PUC ADJUSTMENTS (3)								
	PPUC ADJUST-SVC CORP CHARGES				(130)			(130)
	PPUC ADJUST-WRAP/ON TRACK				(1,900)			(1,900)
	PPUC ADJUST-COMMUNITY BETTERMENT				(1,000)			(1,000)
	PPUC ADJUST-AMR SEVERANCE				(1,764)			(1,764)
	PPUC ADJUST-SEF				(922)			(922)
	PPUC ADJUST-STORM EXP				0			0
	TOTAL PUC ADJUSTMENTS (3)				(5,716)			(5,716)
	TOTAL OPER & MAINT EXPENSES (2)				400,918	96,672	230	304,016
16	TOTAL OPER & MAINT EXPENSES (4)			EE00	395,202	96,672	230	298,300

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(3) PUC Adjustments Final Order

(4) Adjusted Results for Compliance

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

		Input	Alloc	Output	\$1,000 Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DEPRECIATION EXPENSE		COMPLIANCE FILING ADJUSTED						
1	TRANSMISSION	GD20	SK401T	ED20	17,457	17,457	0	0
DISTRIBUTION SUBSTATIONS								
2	PRIMARY	GD28	SP28	ED28	4,615	0	29	4,586
3	SECONDARY	GD29	SP29	ED29	112	0	0	112
4	TOTAL SUBSTATIONS			EDSS	4,727	0	29	4,698
OVERHEAD LINES								
5	PRIMARY	GD32	SP32	ED32	8,772	0	12	8,760
SECONDARY								
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	7,666	0	0	7,666
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	12,077	0	0	12,077
8	STREET LIGHTING	GD34	SP34	ED34	864	0	0	864
9	TOTAL OVERHEAD LINES			EDOL	29,379	0	12	29,367
UNDERGROUND LINES								
10	PRIMARY	GD36	SP36	ED36	1,978	0	4	1,974
SECONDARY								
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	4,302	0	0	4,302
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	4,046	0	0	4,046
13	TOTAL UNDERGROUND LINES			EDUG	10,326	0	4	10,322
LINE TRANSFORMERS								
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	2,664	0	0	2,664
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	6,178	0	0	6,178
16	TOTAL LINE TRANSFORMERS			EDLT	8,842	0	0	8,842
SERVICES								
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	192	0	0	192
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	11,909	0	0	11,909
19	TOTAL SERVICES			EDSV	12,101	0	0	12,101
20	METERS	GD43	SP43	ED43	8,775	7	2	8,766
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	225	0	0	225
22	STREET LIGHTING	GD47	SP47	ED47	4,085	0	0	4,085
23	TOTAL DISTRIBUTION			ED30	78,460	7	47	78,406
24	GENERAL	GD88	SK939	ED88	7,940	425	4	7,511
25	INTANGIBLE	GD95	SK939	ED95	4,764	255	2	4,506
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE (1)								
26				ED00	108,621	18,145	53	90,423
PROFORMA ADJUSTMENT TO DEPRECIATION EXPENSE (2)								
27	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	4,183	699	2	3,482
	ADJUSTMENT-PMS SOFTWARE AMORT		SED00		(530)	(89)	0	(441)
28	TOTAL PROFORMA ADJUSTMENTS (2)			GD99	3,653	610	2	3,041
TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE (2)								
					112,274	18,755	55	93,464
TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE (4)								
29				ED00A	112,274	18,755	55	93,464

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(3) PUC Adjustments Final Order

(4) Adjusted Results for Compliance

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
TAXES		COMPLIANCE FILING ADJUSTED						
TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS								
1	CAPITAL STOCK	GT1	SP01	ET1	6,680	1,409	4	5,267
2	CAPITAL STOCK ADJUSTMENT	GT1A	SP01	ET1A	380	80	0	300
3	PUBLIC UTILITY REALTY	GT3	SP01	ET3	4,000	844	2	3,154
4	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	SP01	ET3A	(749)	(158)	(0)	(591)
5	LOCAL PROPERTY TAXES	GT4	SP01	ET4	918	194	1	724
6	OTHER TAXES	GT6	SP01	ET6	0	0	0	0
7	PAYROLL TAXES	GP01	SK939	EP01	6,573	352	3	6,217
8	PAYROLL TAXES ADJUSTMENT	GP01A	SK939	EP01A	(321)	(17)	(0)	(304)
9	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS (1) & (2) PPUC ADJUST-CAP STOCK TAX (3) ADJUSTED TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS (4)			ET01	17,481 (1,268)	2,703	10	14,768 (1,268)
10	CAPITAL STOCK PROPOSED LEVEL	GT1P	SK401	ET1P	0	0	0	0
11	TOTAL AT PROPOSED LEVEL			ET01P	16,213	2,703	10	13,500
INVESTMENT TAX CREDIT AMORTIZATION								
12	TRANSMISSION	ITDA91	SK401T	TXA91	(830)	(830)	0	0
13	DISTRIBUTION	ITDA92	SP30	TXA92	(1,915)	(0)	(1)	(1,913)
14	TOTAL INVESTMENT TAX CREDIT			TX93	(2,745)	(830)	(1)	(1,913)

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
COMPLIANCE FILING ADJUSTED								
DEFERRED INCOME TAXES								
1	ADJUST GROSS RECEIPTS TAX	ITD02	SRRBG	TX02	0	0	0	0
CONTRIBUTIONS IN AID OF CONSTRUCTION								
2	TRANSMISSION	ITD04	SK401T	TX04	(4,035)	(4,035)	0	0
3	DISTRIBUTION	ITD06	SK401	TX06	(5,516)	0	0	(5,516)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(9,551)	(4,035)	0	(5,516)
5	VACATION PAY	ITD08	SK939	TX08	(351)	(19)	(0)	(332)
6	TAXES CAPITALIZED	ITD12	SP01	TX12	338	71	0	267
7	A & G CAPITALIZED	ITD15	SK929	TX15	(402)	(22)	(0)	(380)
8	IRC 263A AMORTIZATION	ITD22	SK939	TX22	574	31	0	543
9	OBSOLETE INVENTORY	ITD23	SP30	TX23	37	0	0	37
10	HURRICANE ISABEL DEFERRAL	ITD27	SK401	TX27	0	0	0	0
11	FIN45 RENT AMORTIZATION	ITD26	SK939	TX26	(334)	(18)	(0)	(316)
12	SOFTWARE AMORTIZATION	ITD28	SK939	TX28	0	0	0	0
13	PENSION/POST EMPL/SEVERENCE	ITD24	SK939	TX24	(116)	(6)	(0)	(110)
14	ENVIRONMENTAL CLEANUP	ITD30	SP00	TX30	417	94	0	323
15	CLEARING ACCOUNTS	ITD39	SK939	TX39	0	0	0	0
BALANCE CARRIED FORWARD								
16	DEFERRED INCOME TAXES			TXST	(9,388)	(3,904)	0	(5,485)
* DIRECT ASSIGNMENT								

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
				COMPLIANCE FILING ADJUSTED			
1	BALANCE BROUGHT FORWARD						
	DEFERRED INCOME TAXES						
	CONTINUED						
			TXST	(9,388)	(3,904)	0	(5,485)
	CLASS LIFE						
2	TRANSMISSION PROPERTY	ITD42E	SK401T	TX42E	(334)	(334)	0
3	DISTRIBUTION PROPERTY	ITD42F	SP30	TX42F	(1,009)	(0)	(1)
4	TOTAL CLASS LIFE			TX42T	(1,343)	(334)	(1)
	REMOVAL COSTS						
5	TRANSMISSION PROPERTY	ITD43E	SK401T	TX43E	(61)	(61)	0
6	DISTRIBUTION PROPERTY	ITD43F	SP30	TX43F	(116)	(0)	(0)
7	TOTAL REMOVAL COSTS			TX43T	(177)	(61)	(0)
	ACRS AND MACRS						
8	TRANSMISSION PROPERTY	ITD46E	SK401T	TX46E	5,527	5,527	0
9	DISTRIBUTION PROPERTY	ITD46F	SP30	TX46F	35,480	2	28
10	GENERAL PROPERTY	ITD46G	SK939	TX46G	2,484	133	1
11	TOTAL ACRS AND MACRS			TX46T	43,491	5,662	29
	REPAIR ALLOWANCE ELECTION						
12	TRANSMISSION PROPERTY	ITD48E	SK401T	TX48E	(37)	(37)	0
13	DISTRIBUTION PROPERTY	ITD48F	SP30	TX48F	(591)	(0)	(0)
14	TOTAL REPAIR ALLOWANCE ELECTION			TX48	(628)	(37)	(0)
15	CONSUMER EDUCATION	ITD49	SP01	TX49	131	28	0
16	LOSS ON REACQUIRED DEBT	ITD54	SP00	TX54	123	28	0
17	BAD DEBTS	ITD62	SCW5	TX62	774	0	0
18	TOTAL DEFERRED INCOME TAXES (1)			TXT	32,983	1,382	28
	PROFORMA ADJUSTMENTS DEFERRED TAXES (2)						
19	DEFERRED INCOME TAX ADJUSTMENT	ITD71	SK939	TX71	(1,173)	(63)	(1)
	ADJUSTMENT-DEFERRED INCOME TAXES				0	39	(39)
	TOTAL PROFORMA ADJUSTMENTS DEFERRED TAXES (2)				(1,173)	(24)	(1)
20	TOTAL ADJUST DEFERRED INC TAXES (4)			TXTA	31,810	1,358	27

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(3) PUC Adjustments Final Order

(4) Adjusted Results for Compliance

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

OPERATING EXPENSES - ADJUSTED RESULTS FOR COMPLIANCE

		Input	Alloc	Output	Total Electric	FERC Jurisdiction		PUC Jurisdiction	
					Department	Transmission	Resale Primary*	Distribution - Primary/Secondary	
OPERATING EXPENSES		COMPLIANCE FILING ADJUSTED							
1	O & M TRANSMISSION			EE20	75,361	75,361	0		0
2	O & M DISTRIBUTION			EE30	127,831	11	113		127,707
3	O & M CUSTOMER ACCOUNTS			EE56	54,211	0	1		54,209
4	O & M CUST SVC & INFO			EE64	13,597	0	0		13,597
5	O & M SALES			EE65	6,591	0	0		6,591
6	O & M ADMIN & GENERAL			EE79	125,180	21,751	120		103,309
7	ADJUSTS TO O & M EXPENSES			EE99	(1,853)	(451)	(4)		(7,114)
8	TOTAL OPER & MAINT EXPENSES			EE00	395,202	96,672	230		298,300
9	DEPRECIATION & AMORTIZATION			ED00A	112,274	18,755	55		93,464
TAXES, OTHER THAN INCOME									
10	EXCLUDING GROSS RECEIPTS			ET01	16,213	2,703	10		13,500
11	GROSS RECEIPTS TAX			TXG	38,332	8,448	0		29,884
12	TOTAL ADJUST DEFERRED INC TAXES			TXTA	31,810	1,358	27		30,425
13	NET INVESTMENT TAX CREDIT			TX93	(2,745)	(830)	(1)		(1,913)
14	OP EXPENSES PRIOR INCOME TAX			OEBT	591,086	127,106	321		463,659
PA AND FEDERAL INCOME TAXES FROM PAGE 18 AND NOT PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN									
15	TOTAL PA INCOME TAX			TSTX	2,808	1,604	(35)		1,239
16	TOTAL FED INC TAX			TFTX	(18,139)	3,047	(126)		(21,061)
17	TOTAL TAXES			TX99	68,278	16,331	(126)		52,073
18	TOTAL OPERATING EXPENSES			TOE	575,754	131,757	159		443,837

* DIRECT ASSIGNMENT

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

OPERATING REVENUES - ADJUSTED RESULTS FOR COMPLIANCE

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATING REVENUES					COMPLIANCE FILING ADJUSTED			
SALE OF ELECTRICITY								
1	TRANSMISSION REVENUES	TREV			142,329	142,329	0	0
2	DISTRIBUTION REVENUES	DREV			495,418	0	0	495,418
3	STATE TAX ADJ SURCHARGE				0	0	0	0
4	TOTAL SALE OF ELECTRICITY			RRT	637,748	142,329	0	495,418
5	LATE PAYMENT CHARGES	S11		R11	6,000	114	0	5,886
6	TOT ADJ'D SALE OF ELECTRICITY			RRTT	643,748	142,443	0	501,304
7	ANNUALIZATION	ANN			4,876	748	0	4,128
8	ANNUAL ADJ'D SALE OF ELECT (1)			ARTT	648,624	143,191	0	505,432
	ADJUSTMENT-LATE PAYMENTS (2)				336			336
	ADJUSTED ANNUAL SALES (4)				648,960	143,191	0	505,768
OTHER OPERATING REVENUES								
9	MISCELLANEOUS SERVICE REVS	S20	SK401	R20	0	0	0	0
RENT-ELECTRIC PROPERTY								
10	TRANSMISSION RELATED	S23	SK401T	R23	0	0	0	0
11	DISTRIBUTION RELATED	S24	SP30	R24	16,906	1	13	16,892
OTHER ELECTRIC REVENUE								
12	TRANSMISSION RELATED	S26	SK401T	R26	15,608	15,608	0	0
13	DISTRIBUTION RELATED	S27	SP30	R27	885	0	1	884
14	OTHER	S37	SK939	R37	0	0	0	0
15	TOTAL OTHER OPERATING REVS			ROOT	33,399	15,609	14	17,776
	TOTAL OPERATING REVENUES (2)				682,358	158,800	14	523,544
	PUC ADJUSTMENT-LATE PAYMENTS (3)				739			739
16	TOTAL OPERATING REVENUES (4)			ROT	683,097	158,800	14	524,283
17	BASE FOR GROSS RECEIPTS TAX			RRBG	649,699	143,191	0	506,507
18	GROSS RECEIPTS TAX @ 5.9%			TXGR	38,332	8,448	0	29,884

* DIRECT ASSIGNMENT

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(3) PUC Adjustments Final Order

(4) Adjusted Results for Compliance

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

INCOME TAX - ADJUSTED RESULTS FOR COMPLIANCE

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DERIVATION-		COMPLIANCE FILING ADJUSTED						
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS								
1	OPERATING REVENUES			ROT	683,097	158,800	14	524,283
	MINUS: OPERATING EXPENSES							
2	OP EXPENSES PRIOR INCOME TAX			OEBT	591,086	127,106	321	463,659
3	EQUALS: TAXABLE INCOME			TAXI	92,012	31,694	(307)	60,624
	PLUS: ADJUSTMENTS TO							
4	TAXABLE INCOME			TAT	(141,031)	(21,292)	(89)	(119,650)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS			TNI	(49,019)	10,402	(395)	(59,026)
PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME			TNI	(49,019)	10,402	(395)	(59,026)
7	TOTAL SPECIAL DEDUCTIONS			TASI	77,124	5,752	42	71,329
8	PA TAXABLE INCOME			TSTI	28,105	16,155	(353)	12,303
9	PA APPORTIONMENT PERCENTAGE				100%	100%	100%	100%
10	PA TAXABLE INCOME			TSTIF	28,105	16,155	(353)	12,303
11	PA INCOME TAX @ 9.99% (1)			GSIT	2,808	1,614	(35)	1,229
12	PA TAX CREDITS			TS20	0	0	0	0
	PA INCOME TAX							
13	ADJUSTMENTS			TSTA	0	0	0	0
	PPUC ADJUST-PA INCOME TAX (3)				0	(10)		10
14	TOTAL PA INCOME TAX (4)			TSIT1	2,808	1,604	(35)	1,239
FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME			TNI	(49,019)	10,402	(395)	(59,026)
DEDUCTIONS								
16	PA INCOME TAX			TSIT1	2,808	1,604	(35)	1,239
17	TOTAL DEDUCTIONS			TSFS	2,808	1,604	(35)	1,239
18	FEDERAL TAXABLE INCOME			TFTI	(51,827)	8,799	(360)	(60,265)
19	FEDERAL INCOME TAX @ 35.0% (1)			GFIT	(18,139)	3,079	(126)	(21,093)
	FEDERAL INCOME TAX							
20	ADJUSTMENTS			TAFI	0	0	0	0
	PPUC ADJUST-FEDERAL INCOME TAX (3)				0	(32)		32
21	TOTAL FEDERAL INCOME TAX (4)			TFIT1	(18,139)	3,047	(126)	(21,061)

* DIRECT ASSIGNMENT

- (1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04
- (2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised
- (3) PUC Adjustments Final Order
- (4) Adjusted Results for Compliance

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
ADJUSTMENTS TO TAXABLE INCOME		COMPLIANCE FILING ADJUSTED						
1	INTEREST EXPENSE	ITA1	SRBX	TA1	(79,181)	(18,446)	(46)	(60,689)
2	DEFERRED INCOME TAXES			TXTA	31,810	1,358	27	30,425
3	NET INVESTMENT TAX CREDIT			TX93	(2,745)	(830)	(1)	(1,913)
4	SEVERENCE PAY	ITA20	SK939	TA20	(135)	(7)	(0)	(128)
BOOK DEPRECIATION & AMORTIZATION								
5	TRANSMISSION	ITAD13	SK401T	TAD13	17,457	17,457	0	0
6	DISTRIBUTION	ITAE13	SED30	TAE13	78,460	7	47	78,406
7	GENERAL & INTANGIBLE	ITAF13	SED88	TAF13	12,704	681	6	12,017
	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	3,653	610	2	3,041
8	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	112,274	18,755	55	93,464
9	DEPRECIATION CHARGED TO CLEARING	ITA14	SED88	TA14	574	31	0	543
TAX DEPRECIATION & AMORTIZATION								
10	TRANSMISSION	ITAD15	SK401T	TAD15	(28,069)	(28,069)	0	0
11	DISTRIBUTION	ITAE15	SED30	TAE15	(162,035)	(15)	(97)	(161,924)
12	GENERAL & INTANGIBLE	ITAF15	SED88	TAF15	(38,294)	(2,052)	(19)	(36,223)
13	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(228,398)	(30,136)	(115)	(198,147)
15	POST RETIREMENT BENEFITS	ITA20	SK939	TA20	(2,353)	(126)	(1)	(2,226)
BALANCE CARRIED FORWARD								
16	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(168,154)	(29,402)	(82)	(138,671)

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	BALANCE BROUGHT FORWARD							
1	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(168,154)	(29,402)	(82)	(138,671)
	CONTINUED							
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	SK401	TA27	487	0	0	487
3	VACATION PAY	ITA28	SK939	TA28	846	45	0	800
4	PENSION EXPENSE	ITA30	SK939	TA30	2,212	119	1	2,092
5	POST EMPL BENE/VERP	ITA37	SK939	TA37	309	17	0	292
6	AMORTIZ LEASED EQUIPMENT	ITA44	SK401	TA44	16,281	0	0	16,281
7	ENVIRONMENTAL CLEANUP	ITA45	SP00	TA45	(1,006)	(226)	(1)	(779)
	BALANCE CARRIED FORWARD							
8	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(149,025)	(29,448)	(80)	(119,497)

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
				COMPLIANCE FILING ADJUSTED			
1	BALANCE BROUGHT FORWARD						
	ADJUSTMENTS TO TAXABLE INCOME						
			TA52	(149,025)	(29,448)	(80)	(119,497)
	CONTINUED						
2	REACQUIRED DEBT COSTS	ITA48 SP00	TA48	(198)	(45)	(0)	(153)
3	BAD DEBTS & PROPERTY DAMAGE	ITA54 SK401	TA54	(1,865)	0	0	(1,865)
4	TAXES CAPITALIZED	ITA57 SK939	TA57	(814)	(44)	(0)	(770)
	ADJUST SALES OF PROPERTY						
5	TRANSMISSION PROPERTY	ITA84E SK401T	TA84E	0	0	0	0
6	DISTRIBUTION PROPERTY	ITA84F SP30	TA84F	(97)	(0)	(0)	(97)
7	GENERAL PROPERTY	ITA84G SK939	TA84G	(41)	(2)	(0)	(39)
8	TOTAL ADJUST OF SALES PROPERTY		TA84	(138)	(2)	(0)	(136)
	REMOVAL COSTS						
9	TRANSMISSION PROPERTY	ITA60 SK401T	TA60	(1,240)	(1,240)	0	0
10	DISTRIBUTION PROPERTY	ITA62 SP30	TA62	(7,446)	(0)	(6)	(7,440)
11	TOTAL REMOVAL COSTS		TA64	(8,686)	(1,240)	(6)	(7,440)
12	CLEARING ACCOUNTS	ITA66 SK939	TA66	0	0	0	0
13	BALANCE CARRIED FORWARD						
	ADJUSTMENTS TO TAXABLE INCOME						
			TA53	(160,726)	(30,778)	(87)	(129,861)

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	BALANCE BROUGHT FORWARD				COMPLIANCE FILING ADJUSTED			
1	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(160,726)	(30,778)	(87)	(129,861)
	CONTINUED							
2	SERP	ITA70	SK939	TA70	246	13	0	233
3	ESOP DIVIDEND	ITA72	SK939	TA72	(4,533)	(243)	(2)	(4,288)
	CONTRIBUTIONS IN AID OF CONSTRUCTION							
4	TRANSMISSION	ITA78	SK401T	TA78	9,724	9,724	0	0
5	DISTRIBUTION	ITA80	SK401	TA80	13,293	0	0	13,293
6	TOTAL CIAC			TA81	23,017	9,724	0	13,293
7	A & G CAPITALIZED	ITA82	SK929	TA82	970	52	0	918
8	ADJ G R TAX - CASH BASIS	ITA87	SRRBG	TA87	0	0	0	0
9	SOFTWARE AMORTIZATION	ITA89	SK939	TA89	0	0	0	0
10	CONSUMER EDUCATION	ITA90	SK939	TA90	(315)	(17)	(0)	(298)
11	STORM EXPENSE (HURRICANE ISABEL)	ITA91	SK401	TA91	0	0	0	0
12	FIN45 RENT AMORTIZATION	ITA92	SK939	TA92	806	43	0	762
13	OBSOLETE INVENTORY	ITA94	SP30	TA94	(88)	(0)	(0)	(88)
14	PREFERRED DIV PD CREDIT	ITA95	SP01	TA95	(408)	(86)	(0)	(322)
15	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(141,031)	(21,292)	(89)	(119,650)

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
INCOME TAX ADJUSTMENTS		COMPLIANCE FILING ADJUSTED						
PA SPECIAL DEDUCTIONS								
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	SK401T	TAS1	5,599	5,599	0	0
2	BONUS DEPRECIATION DISTRIBUTION	ITAS2	SED30	TAS2	68,239	6	41	68,192
3	BONUS DEPRECIATION GENERAL PLANT	ITAS3	SED88	TAS3	3,470	186	2	3,282
4	TAX PREFERENCE INCOME	ITAS4	SP01	TAS4	(184)	(39)	(0)	(145)
5	TOTAL SPECIAL DEDUCTIONS			TAS1	77,124	5,752	42	71,329
6	PA TAX CREDITS	ITS1	SP01	TS1	0	0	0	0
7	PA TAX CREDITS			TS20	0	0	0	0

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
WAGES AND SALARIES ALLOCATOR					COMPLIANCE FILING ADJUSTED			
CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL								
1	TRANSMISSION	K904	SK401T	K905	4,426	4,426	0	0
2	DISTRIBUTION	K906	SP30	K907	51,903	3	41	51,860
3	CUSTOMER ACCTS	K920	SC10	K921	23,076	0	0	23,075
4	CUSTOMER SERV & INFO	K922	SC10	K923	1,594	0	0	1,594
5	SALES	K924	SK401	K925	1,654	0	0	1,654
TOTAL WAGES AND SALARIES ALLOCATOR								
6	EXCLUDING ADMIN & GENERAL			K929	82,653	4,429	41	78,183
7	ALLOCATOR			SK929	100.000%	5.359%	0.049%	94.592%
8	ADMIN & GENERAL	K930	SK929	K931	3,672	197	2	3,473
TOTAL WAGES AND SALARIES ALLOCATOR								
9	INCLUDING ADMIN & GENERAL			K939	86,325	4,626	43	81,657
10	ALLOCATOR			SK939	100.000%	5.359%	0.049%	94.592%

* DIRECT ASSIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
CUSTOMERS, WEIGHTED		COMPLIANCE FILING ADJUSTED						
A - EXPRESSED IN \$1,000								
1	METER INVESTMENT	CW1			245,227	197	72	244,958
2	ALLOCATOR			SCW1	100.000%	0.080%	0.029%	99.891%
3	METER READING EXPENSE	CW2			10,418	0	0.07	10,418
4	ALLOCATOR			SCW2	100.000%	0.000%	0.001%	99.999%
5	LATE PAYMENTS	CW4			6,000	0	2	5,998
6	ALLOCATOR			SCW4	100.000%	0.000%	0.033%	99.967%
9	CUSTOMER DEPOSITS	CW6			16,039	0	0	16,039
10	ALLOCATOR			SCW6	100.000%	0.000%	0.000%	100.000%
B - EXPRESSED IN UNITS								
C-CUSTOMERS, UNITS								
13	END OF YEAR CUSTOMERS	C10			1,330,606	9	9	1,330,588
14	ALLOCATOR			SC10	100.000%	0.001%	0.001%	99.999%
15	FERC SYSTEM CUSTOMERS	C11			18	9	9	0
16	ALLOCATOR			SC11	100.000%	50.000%	50.000%	0.000%
17	SECONDARY CUSTOMERS	C30			1,329,548	0	0	1,329,548
18	ALLOCATOR			SC30	100.000%	0.000%	0.000%	100.000%
D-DEMANDS (MW)								
19	TRANSMISSION LEVEL DEMANDS	D10			6,204,393	141,192	33,589	6,029,612
20	ALLOCATOR			SD10	100.000%	2.276%	0.541%	97.183%
21	PRIMARY LEVEL DEMANDS	D20			6,539,645	0	38,473	6,501,173
22	ALLOCATOR			SD20	100.000%	0.000%	0.588%	99.412%
23	SECONDARY LEVEL DEMANDS	D30			5,502,926	0	0	5,502,926
24	ALLOCATOR			SD30	100.000%	0.000%	0.000%	100.000%
E-DIRECT ASSIGNMENT								
25	100% TO PENNA JURISDICTION	K401			1	0	0	1
26	ALLOCATOR			SK401	100.000%	0.000%	0.000%	100.000%
27	100% TO TRANSMISSION	K401T			1	1	0	0
28	ALLOCATOR			SK401T	100.000%	100.000%	0.000%	0.000%

* DIRECT ASSIGNMENT

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
PROGRAM GENERATED ALLOCATORS							
COMPLIANCE FILING ADJUSTED							
1	TOTAL NET ELECTRIC PLANT		P01	2,714,374	572,510	1,641	2,140,223
2	ALLOCATOR		SP01	100.000%	21.092%	0.060%	78.848%
3	TOTAL ELECTRIC PLANT IN SVC		P00	4,424,095	994,688	2,594	3,426,813
4	ALLOCATOR		SP00	100.000%	22.483%	0.059%	77.458%
5	TOTAL TRANS/DIST PLANT		AT2	4,066,463	975,524	2,418	3,088,522
6	ALLOCATOR		SAT2	100.000%	23.989%	0.059%	75.951%
WORKING CAPITAL ALLOCATOR							
O&M LESS UNCOLLECTIBLE ACCOUNTS							
7	TOTAL APPLICABLE EXPENSE		WCAP	372,238	96,672	229	275,337
8	ALLOCATOR		SWCAP	100.000%	25.970%	0.062%	73.968%
9	WORKING CAPITAL REQUIRED	SWCAP	REQD	13,666	3,549	8	10,108
10	ALLOCATOR		SREQD	100.000%	25.970%	0.062%	73.968%
11	TOTAL RATE BASE EXCL INT & DIV		RBX	2,407,144	560,780	1,394	1,844,970
12	ALLOCATOR		SRBX	100.000%	23.296%	0.058%	76.646%
13	NET ORIGINAL COST RATE BASE		NOP	2,344,311	546,499	1,358	1,796,454
14	ALLOCATOR		SNOP	100.000%	23.312%	0.058%	76.630%
15	BASE FOR GROSS RECEIPTS TAX		RRBG	649,699	143,191	0	506,507
	ALLOCATOR		SRRBG	100.000%	22.040%	0.000%	77.960%

* DIRECT ASSIGNMENT

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

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

SECTION III

PART II

ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	ELECTRIC PLANT IN SERVICE				COMPLIANCE FILING ADJUSTED							
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	0
	DISTRIBUTION PLANT SUBSTATIONS											
2	PRIMARY	Q28	RD20	P28	268,771	116,577	8,974	23,421	72,764	38,851	2,419	0
3	SECONDARY	Q29	RD30	P29	4,537	2,325	179	467	1,451	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	2,467	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	275,775	118,902	9,153	23,888	74,215	38,851	2,419	0
	OVERHEAD LINES											
6	PRIMARY	Q32	RD20	P32	381,754	165,582	12,747	33,266	103,352	55,183	3,436	0
	SECONDARY											
7	DEMAND COMPONENT	Q33D	RD30	P33D	334,207	171,251	13,184	34,407	106,893	0	0	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	526,751	456,367	5,684	54,303	8,480	0	0	0
9	STREET LIGHTING	Q34	RK405	P34	37,422	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			POL	1,280,134	793,200	31,615	121,976	218,705	55,183	3,436	0
	UNDERGROUND LINES											
11	PRIMARY	Q36	RD20	P36	76,740	33,285	2,562	6,687	20,776	11,093	691	0
	SECONDARY											
12	DEMAND COMPONENT	Q37D	RD30	P37D	167,210	85,680	6,596	17,214	53,480	0	0	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	157,255	136,243	1,697	16,211	2,526	0	0	0
14	TOTAL UNDERGROUND LINES			PUG	401,205	255,208	10,855	40,112	76,782	11,093	691	0
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	Q38D	RD30	P38D	101,207	51,859	3,993	10,419	32,370	0	0	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	234,695	194,910	2,380	28,809	7,510	0	0	0
17	TOTAL LINE TRANSFORMERS			PLT	335,902	246,769	6,373	39,228	39,880	0	0	0
	SERVICES											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	7,411	3,817	294	767	2,382	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	458,674	387,286	4,724	53,417	11,728	0	0	0
20	TOTAL SERVICES			PSV	466,085	391,103	5,018	54,184	14,110	0	0	0
21	METERS	Q43	RCW1	P43	245,238	175,573	7,313	21,848	28,147	5,613	270	2,477
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	5,590	0	0	0	0	0	0	0
23	STREET LIGHTING	Q46	RK405	P46	78,593	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT			P30	3,088,522	1,980,753	70,327	301,236	449,839	110,740	6,816	2,477
25	DEMAND COMPONENT			P30D	1,344,304	630,376	48,529	126,648	393,468	105,127	6,546	0
26	CUSTOMER COMPONENT			P30C	1,744,218	1,350,377	21,798	174,588	56,371	5,613	270	2,477
27	GENERAL PLANT	Q88	K939	P88	317,211	224,718	6,115	31,470	34,225	8,130	501	178
28	DEMAND COMPONENT		DK939	P88D	91,582	42,933	3,306	8,632	26,809	7,160	447	0
29	CUSTOMER COMPONENT		CK939	P88C	225,629	181,785	2,809	22,838	7,416	970	54	178
30	INTANGIBLE PLANT	Q95	K939	P95	21,181	15,005	409	2,101	2,285	543	34	12
31	DEMAND COMPONENT		DK939	P95D	6,115	2,867	221	576	1,790	478	30	0
32	CUSTOMER COMPONENT		CK939	P95C	15,066	12,138	188	1,525	495	65	4	12
33	TOTAL ELECTRIC PLANT IN SERVICE (1)			P00	3,426,914	2,220,476	76,851	334,807	486,349	119,413	7,351	2,667
34	DEMAND COMPONENT			P00D	1,442,001	676,178	52,056	135,856	422,067	112,765	7,023	0
35	CUSTOMER COMPONENT			P00C	1,984,913	1,544,300	24,795	198,951	64,282	6,648	328	2,667
36	PROFORMA ADJUSTMENTS (2)				(101)	(68)	(3)	(10)	(14)	(3)	0	0
37	DEMAND COMPONENT		DK939		(42)	(20)	(2)	(4)	(12)	(3)	0	0
38	CUSTOMER COMPONENT		CK939		(59)	(48)	(1)	(6)	(2)	0	0	0
39	ADJUSTED ELECTRIC PLANT IN SERVICE (4)			P00	3,426,813	2,220,408	76,848	334,797	486,335	119,410	7,351	2,667
40	DEMAND COMPONENT			P00D	1,441,959	676,156	52,054	135,852	422,055	112,762	7,023	0
41	CUSTOMER COMPONENT			P00C	1,984,854	1,544,252	24,794	198,945	64,280	6,648	328	2,667

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	ELECTRIC PLANT IN SERVICE										
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0
	DISTRIBUTION PLANT										
	SUBSTATIONS										
2	PRIMARY	Q28	RD20	P28	0	0	0	0	4,631	1,134	0
3	SECONDARY	Q29	RD30	P29	0	0	0	0	92	23	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	4,723	1,157	0
	OVERHEAD LINES										
6	PRIMARY	Q32	RD20	P32	0	0	0	0	6,578	1,611	0
	SECONDARY										
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	0	6,804	1,668	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	0	1,433	506	0
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	0	37,422	0
10	TOTAL OVERHEAD LINES			POL	0	0	0	0	14,815	41,207	0
	UNDERGROUND LINES										
11	PRIMARY	Q36	RD20	P36	0	0	0	0	1,322	324	0
	SECONDARY										
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	0	3,404	834	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	0	428	151	0
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	5,154	1,309	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	0	2,061	505	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	0	880	207	0
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	2,941	712	0
	SERVICES										
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	152	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	0	1,518	0	0
20	TOTAL SERVICES			PSV	0	0	0	0	1,670	0	0
21	METERS	Q43	RCW1	P43	861	174	88	346	4,316	0	211
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	0	0	0	0	0	5,590	0
23	STREET LIGHTING	Q46	RK405	P46	0	0	0	0	0	78,593	0
24	TOTAL DISTRIBUTION PLANT			P30	861	174	2,555	346	33,619	128,568	211
25	DEMAND COMPONENT			P30D	0	0	2,467	0	25,044	6,099	0
26	CUSTOMER COMPONENT			P30C	861	174	88	346	8,575	122,469	211
27	GENERAL PLANT	Q88	K939	P88	59	11	187	23	2,693	8,888	14
28	DEMAND COMPONENT		DK939	P88D	0	0	171	0	1,709	416	0
29	CUSTOMER COMPONENT		CK939	P88C	59	11	16	23	984	8,472	14
30	INTANGIBLE PLANT	Q95	K939	P95	4	1	12	2	180	594	1
31	DEMAND COMPONENT		DK939	P95D	0	0	11	0	114	28	0
32	CUSTOMER COMPONENT		CK939	P95C	4	1	1	2	66	566	1
33	TOTAL ELECTRIC PLANT IN SERVICE (1)			P00	924	186	2,754	371	36,492	138,050	226
34	DEMAND COMPONENT			P00D	0	0	2,649	0	26,867	6,543	0
35	CUSTOMER COMPONENT			P00C	924	186	105	371	9,625	131,507	226
36	PROFORMA ADJUSTMENTS (2)				0	0	0	0	(1)	(2)	0
37	DEMAND COMPONENT		DK939		0	0	0	0	(1)	0	0
38	CUSTOMER COMPONENT		CK939		0	0	0	0	0	(2)	0
39	ADJUSTED ELECTRIC PLANT IN SERVICE (4)			P00	924	186	2,754	371	36,491	138,048	226
40	DEMAND COMPONENT			P00D	0	0	2,649	0	26,866	6,543	0
41	CUSTOMER COMPONENT			P00C	924	186	105	371	9,625	131,505	226

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEPRECIATION RESERVE												
COMPLIANCE FILING ADJUSTED												
1	TRANSMISSION FUNCTION	H20	RD10	A20	0	0	0	0	0	0	0	0
DISTRIBUTION PLANT SUBSTATIONS												
2	PRIMARY	H28	RD20	A28	96,875	42,019	3,235	8,442	26,227	14,003	872	0
3	SECONDARY	H29	RD30	A29	1,843	842	65	169	525	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	1,451	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			AS7	99,969	42,861	3,300	8,611	26,752	14,003	872	0
OVERHEAD LINES												
6	PRIMARY	H32	RD20	A32	134,273	58,240	4,483	11,701	36,352	19,409	1,208	0
SECONDARY												
7	DEMAND COMPONENT	H33D	RD30	A33D	118,354	60,646	4,669	12,185	37,854	0	0	0
8	CUSTOMER COMPONENT	H33C	RC30	A33C	187,487	162,435	2,023	19,328	3,011	0	0	0
9	STREET LIGHTING	H34	RK405	A34	11,982	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			AOL	452,096	281,321	11,175	43,214	77,217	19,409	1,208	0
UNDERGROUND LINES												
11	PRIMARY	H36	RD20	A36	24,727	10,725	826	2,155	6,694	3,574	223	0
SECONDARY												
12	DEMAND COMPONENT	H37D	RD30	A37D	53,821	27,578	2,123	5,541	17,214	0	0	0
13	CUSTOMER COMPONENT	H37C	RC30	A37C	50,617	43,854	546	5,218	813	0	0	0
14	TOTAL UNDERGROUND LINES			AUG	129,165	82,157	3,495	12,914	24,721	3,574	223	0
LINE TRANSFORMERS												
15	DEMAND COMPONENT	H38D	RD30	A38D	42,924	21,995	1,693	4,419	13,729	0	0	0
16	CUSTOMER COMPONENT	H38C	RCW8	A38C	99,540	82,666	1,009	12,219	3,185	0	0	0
17	TOTAL LINE TRANSFORMERS			ALT	142,464	104,661	2,702	16,638	16,914	0	0	0
SERVICES												
18	DEMAND COMPONENT	H39D	RD30K	A39D	3,849	1,982	153	398	1,237	0	0	0
19	CUSTOMER COMPONENT	H39C	RCW9	A39C	238,238	201,159	2,454	27,745	6,092	0	0	0
20	TOTAL SERVICES			ASV	242,087	203,141	2,607	28,143	7,329	0	0	0
21	METERS	H43	RCW1	A43	44,382	31,774	1,323	3,954	4,732	1,016	49	448
22	AREA LIGHTING FIXTURES	H44	RK403	A44	3,044	0	0	0	0	0	0	0
23	STREET LIGHTING	H46	RK405	A46	45,036	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT			A30	1,158,243	745,911	24,602	113,474	157,665	38,002	2,352	448
25	DEMAND COMPONENT			A30D	477,917	224,025	17,247	45,010	139,832	36,986	2,303	0
26	CUSTOMER COMPONENT			A30C	680,326	521,886	7,355	68,464	17,833	1,016	49	448
27	GENERAL PLANT	H88	K939	A88	120,391	85,287	2,321	11,944	12,990	3,085	191	68
28	DEMAND COMPONENT		DK939	A88D	34,758	16,294	1,255	3,276	10,175	2,717	170	0
29	CUSTOMER COMPONENT		CK939	A88C	85,633	68,993	1,066	8,668	2,815	368	21	68
30	INTANGIBLE PLANT	H95	K939	A95	8,457	5,991	163	839	913	217	13	5
31	DEMAND COMPONENT		DK939	P95D	2,442	1,145	88	230	715	191	12	0
32	CUSTOMER COMPONENT		CK939	P95C	6,015	4,846	75	609	198	26	1	5
TOTAL DEPRECIATION AND AMORTIZATION RESERVE (1)												
33	DEMAND COMPONENT			A00	1,287,091	837,186	27,086	126,257	171,568	41,304	2,556	521
34	CUSTOMER COMPONENT			A00D	515,117	241,462	18,590	48,516	150,722	39,894	2,485	0
35				A00C	771,974	595,724	8,496	77,741	20,846	1,410	71	521
36	ADJUSTMENTS-PMS SOFTWARE (2)				(501)	(355)	(9)	(50)	(54)	(13)	(1)	0
37	DEMAND COMPONENT		DK939		(145)	(68)	(5)	(14)	(42)	(11)	(1)	0
38	CUSTOMER COMPONENT		CK939		(356)	(287)	(4)	(36)	(12)	(2)	0	0
ADJUSTED DEPRECIATION AND AMORTIZATION RESERVE (4)												
39	DEMAND COMPONENT				1,286,590	836,831	27,077	126,207	171,514	41,291	2,555	521
40	CUSTOMER COMPONENT				514,972	241,394	18,585	48,502	150,680	39,883	2,484	0
41					771,618	595,437	8,492	77,705	20,834	1,408	71	521

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEPRECIATION RESERVE										
1	TRANSMISSION FUNCTION	H20	RD10	A20	0	0	0	0	0	0	0
	DISTRIBUTION PLANT SUBSTATIONS										
2	PRIMARY	H28	RD20	A28	0	0	0	0	1,669	409	0
3	SECONDARY	H29	RD30	A29	0	0	0	0	33	8	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	1,451	0	0	0	0
5	TOTAL SUBSTATIONS			AST	0	0	1,451	0	1,702	417	0
	OVERHEAD LINES										
6	PRIMARY	H32	RD20	A32	0	0	0	0	2,314	567	0
	SECONDARY										
7	DEMAND COMPONENT	H33D	RD30	A33D	0	0	0	0	2,410	591	0
8	CUSTOMER COMPONENT	H33C	RC30	A33C	0	0	0	0	510	180	0
9	STREET LIGHTING	H34	RK405	A34	0	0	0	0	0	11,982	0
10	TOTAL OVERHEAD LINES			AOL	0	0	0	0	5,234	13,320	0
	UNDERGROUND LINES										
11	PRIMARY	H36	RD20	A36	0	0	0	0	426	104	0
	SECONDARY										
12	DEMAND COMPONENT	H37D	RD30	A37D	0	0	0	0	1,096	269	0
13	CUSTOMER COMPONENT	H37C	RC30	A37C	0	0	0	0	138	49	0
14	TOTAL UNDERGROUND LINES			AUG	0	0	0	0	1,660	422	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	H38D	RD30	A38D	0	0	0	0	874	214	0
16	CUSTOMER COMPONENT	H38C	RCW8	A38C	0	0	0	0	373	88	0
17	TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	1,247	302	0
	SERVICES										
18	DEMAND COMPONENT	H39D	RD30K	A39D	0	0	0	0	79	0	0
19	CUSTOMER COMPONENT	H39C	RCW9	A39C	0	0	0	0	789	0	0
20	TOTAL SERVICES			ASV	0	0	0	0	868	0	0
21	METERS	H43	RCW1	A43	156	32	16	63	781	0	38
22	AREA LIGHTING FIXTURES	H44	RK403	A44	0	0	0	0	0	3,044	0
23	STREET LIGHTING	H46	RK405	A46	0	0	0	0	0	45,036	0
24	TOTAL DISTRIBUTION PLANT			A30	156	32	1,467	63	11,492	62,541	38
25	DEMAND COMPONENT			A30D	0	0	1,451	0	8,901	2,162	0
26	CUSTOMER COMPONENT			A30C	156	32	16	63	2,591	60,379	38
27	GENERAL PLANT	H88	K939	A88	22	4	71	9	1,022	3,374	5
28	DEMAND COMPONENT		DK939	A88D	0	0	65	0	649	158	0
29	CUSTOMER COMPONENT		CK939	A88C	22	4	8	9	373	3,216	5
30	INTANGIBLE PLANT	H95	K939	A95	2	0	5	1	72	237	0
31	DEMAND COMPONENT		DK939	P95D	0	0	5	0	46	11	0
32	CUSTOMER COMPONENT		CK939	P95C	2	0	0	1	26	226	0
	TOTAL DEPRECIATION AND AMORTIZATION RESERVE (1)			A00	180	36	1,543	73	12,586	66,152	43
34	DEMAND COMPONENT			A00D	0	0	1,521	0	9,596	2,331	0
35	CUSTOMER COMPONENT			A00C	180	36	22	73	2,990	63,821	43
36	ADJUSTMENTS-PMS SOFTWARE (2)				0	0	0	0	(5)	(14)	0
37	DEMAND COMPONENT		DK939		0	0	0	0	(3)	(1)	0
38	CUSTOMER COMPONENT		CK939		0	0	0	0	(2)	(13)	0
	ADJUSTED DEPRECIATION AND AMORTIZATION RESERVE (4)				180	36	1,543	73	12,581	66,138	43
40	DEMAND COMPONENT				0	0	1,521	0	9,593	2,330	0
41	CUSTOMER COMPONENT				180	36	22	73	2,988	63,808	43

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	COMPLIANCE FILING ADJUSTED											
	SUBSTRUCTIVE ADJUSTMENTS											
	ACCUM DEFERRED INCOME TAXES											
	REPAIR ALLOWANCE ELECTION											
1	TRANSMISSION	TC41E	RD10	DF41E	0	0	0	0	0	0	0	0
2	DISTRIBUTION	TC41F	P30	DF41F	7,282	4,670	165	711	1,061	261	16	6
3	DEMAND COMPONENT		DP30	DF41FD	3,170	1,486	114	299	928	248	15	0
4	CUSTOMER COMPONENT		CP30	DF41FC	4,112	3,184	51	412	133	13	1	6
5	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	7,281	4,670	165	711	1,061	261	16	6
6	DEMAND COMPONENT			DF41TD	3,169	1,486	114	299	928	248	15	0
7	CUSTOMER COMPONENT			DF41TC	4,112	3,184	51	412	133	13	1	6
	CLASS LIFE											
8	TRANSMISSION	TC42E	RD10	DF42E	0	0	0	0	0	0	0	0
9	DISTRIBUTION	TC42F	P30	DF42F	29	18	0	3	5	1	0	0
10	DEMAND COMPONENT		DP30	DF42FD	13	6	0	1	4	1	0	0
11	CUSTOMER COMPONENT		CP30	DF42FC	16	12	0	2	1	0	0	0
12	TOTAL CLASS LIFE			DF42T	29	18	0	3	5	1	0	0
13	DEMAND COMPONENT			DF42TD	13	6	0	1	4	1	0	0
14	CUSTOMER COMPONENT			DF42TC	16	12	0	2	1	0	0	0
	REMOVAL COSTS											
15	TRANSMISSION	TC43E	RD10	DF43E	0	0	0	0	0	0	0	0
16	DISTRIBUTION	TC43F	P30	DF43F	59	38	1	5	9	2	0	0
17	DEMAND COMPONENT		DP30	DF43FD	26	12	1	2	8	2	0	0
18	CUSTOMER COMPONENT		CP30	DF43FC	33	26	0	3	1	0	0	0
19	TOTAL REMOVAL COSTS			DF43T	59	38	1	5	9	2	0	0
20	DEMAND COMPONENT			DF43TD	26	12	1	2	8	2	0	0
21	CUSTOMER COMPONENT			DF43TC	33	26	0	3	1	0	0	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
22	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0	0
23	DISTRIBUTION	TC45F	P30	DF45F	(52,182)	(33,466)	(1,188)	(5,090)	(7,800)	(1,871)	(115)	(42)
24	DEMAND COMPONENT		DP30	DF45FD	(22,713)	(10,651)	(820)	(2,140)	(6,648)	(1,776)	(111)	0
25	CUSTOMER COMPONENT		CP30	DF45FC	(29,469)	(22,815)	(368)	(2,950)	(952)	(95)	(4)	(42)
26	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(52,182)	(33,466)	(1,188)	(5,090)	(7,800)	(1,871)	(115)	(42)
27	DEMAND COMPONENT			DF45TD	(22,714)	(10,651)	(820)	(2,140)	(6,648)	(1,776)	(111)	0
28	CUSTOMER COMPONENT			DF45TC	(29,468)	(22,815)	(368)	(2,950)	(952)	(95)	(4)	(42)
	ACRS AND MACRS											
29	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0	0
30	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	327,830	210,246	7,465	31,975	47,748	11,754	723	263
31	DEMAND COMPONENT		DP30	DF46FD	142,691	66,911	5,151	13,443	41,764	11,158	695	0
32	CUSTOMER COMPONENT		CP30	DF46FC	185,139	143,335	2,314	18,532	5,984	596	28	263
33	GENERAL PROPERTY	TC46G	K939	DF46G	41,133	29,139	793	4,080	4,438	1,054	65	23
34	DEMAND COMPONENT		DK939	DF46GD	11,876	5,567	429	1,119	3,476	928	58	0
35	CUSTOMER COMPONENT		CK939	DF46GC	29,257	23,572	364	2,961	962	126	7	23
36	TOTAL ACRS AND MACRS			DF46T	368,964	239,386	8,258	38,055	52,186	12,808	788	286
37	DEMAND COMPONENT			DF46TD	154,587	72,478	5,580	14,562	45,240	12,086	753	0
38	CUSTOMER COMPONENT			DF46TC	214,397	166,908	2,678	21,493	6,946	722	35	286
39	TOTAL ACCUM DEFERRED INC TAX			DFT	324,151	210,846	7,236	31,684	45,661	11,201	689	250
40	DEMAND COMPONENT			DFTD	135,061	63,331	4,875	12,724	39,532	10,561	657	0
41	CUSTOMER COMPONENT			DFTC	189,090	147,515	2,361	18,960	6,129	640	32	250
42	CUSTOMER ADVANCES	AC	RCW7	CA00	174	0	0	151	23	0	0	0
43	CUSTOMER DEPOSITS	AD	RCW6	DA00	16,039	10,073	79	1,977	2,467	341	0	20
44	TOTAL SUBSTRUCTIVE ADJUSTMENTS (1)			PLDED	340,365	220,720	7,315	33,812	48,151	11,542	689	270
45	DEMAND COMPONENT			PLDEDD	135,061	63,331	4,875	12,724	39,532	10,561	657	0
46	CUSTOMER COMPONENT			PLDEDC	205,304	157,389	2,440	21,088	8,619	981	32	270
47	ADJUSTMENT - CUSTOMER DEPOSITS (2)		RCW6		4,424	2,967	23	582	727	100	0	0
48	ADJUSTMENT - CUSTOMER DEPOSITS (2)				(1,020)							(20)
49	ADJUSTED SUBSTRUCTIVE ADJUSTMENTS (4)				343,769	223,687	7,338	34,394	48,878	11,642	689	250
50	DEMAND COMPONENT				135,061	63,331	4,875	12,724	39,532	10,561	657	0
51	CUSTOMER COMPONENT				208,708	160,356	2,463	21,670	9,346	1,081	32	250

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.	Input	Alloc.	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
SUBTRACTIVE ADJUSTMENTS										
ACCUM DEFERRED INCOME TAXES										
REPAIR ALLOWANCE ELECTION										
1	TRANSMISSION	TC41E	RD10 DF41E	0	0	0	0	0	0	0
2	DISTRIBUTION	TC41F	P30 DF41F	2	0	6	1	79	303	0
3	DEMAND COMPONENT		DP30 DF41FD	0	0	6	0	59	14	0
4	CUSTOMER COMPONENT		CP30 DF41FC	2	0	0	1	20	289	0
5	TOTAL REPAIR ALLOWANCE ELECTION		DF41T	2	0	6	1	79	303	0
6	DEMAND COMPONENT		DF41TD	0	0	6	0	59	14	0
7	CUSTOMER COMPONENT		DF41TC	2	0	0	1	20	289	0
CLASS LIFE										
8	TRANSMISSION	TC42E	RD10 DF42E	0	0	0	0	0	0	0
9	DISTRIBUTION	TC42F	P30 DF42F	0	0	0	0	0	1	0
10	DEMAND COMPONENT		DP30 DF42FD	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30 DF42FC	0	0	0	0	0	1	0
12	TOTAL CLASS LIFE		DF42T	0	0	0	0	0	1	0
13	DEMAND COMPONENT		DF42TD	0	0	0	0	0	0	0
14	CUSTOMER COMPONENT		DF42TC	0	0	0	0	0	1	0
REMOVAL COSTS										
15	TRANSMISSION	TC43E	RD10 DF43E	0	0	0	0	0	0	0
16	DISTRIBUTION	TC43F	P30 DF43F	0	0	0	0	0	2	0
17	DEMAND COMPONENT		DP30 DF43FD	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP30 DF43FC	0	0	0	0	0	2	0
19	TOTAL REMOVAL COSTS		DF43T	0	0	0	0	0	2	0
20	DEMAND COMPONENT		DF43TD	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		DF43TC	0	0	0	0	0	2	0
CONTRIBUTIONS IN AID OF CONSTRUCTION										
22	TRANSMISSION	TC45E	RD10 DF45E	0	0	0	0	0	0	0
23	DISTRIBUTION	TC45F	P30 DF45F	(14)	(3)	(43)	(6)	(568)	(2,172)	(4)
24	DEMAND COMPONENT		DP30 DF45FD	0	0	(42)	0	(423)	(103)	0
25	CUSTOMER COMPONENT		CP30 DF45FC	(14)	(3)	(1)	(6)	(145)	(2,069)	(4)
26	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		DF45T	(14)	(3)	(43)	(6)	(568)	(2,172)	(4)
27	DEMAND COMPONENT		DF45TD	0	0	(42)	0	(423)	(103)	0
28	CUSTOMER COMPONENT		DF45TC	(14)	(3)	(1)	(6)	(145)	(2,069)	(4)
ACRS AND MACRS										
29	TRANSMISSION PROPERTY	TC46E	RD10 DF46E	0	0	0	0	0	0	0
30	DISTRIBUTION PROPERTY	TC46F	P30 DF46F	91	19	272	37	3,569	13,647	22
31	DEMAND COMPONENT		DP30 DF46FD	0	0	263	0	2,658	648	0
32	CUSTOMER COMPONENT		CP30 DF46FC	91	19	9	37	911	12,999	22
33	GENERAL PROPERTY	TC46G	K939 DF46G	8	1	24	3	350	1,153	2
34	DEMAND COMPONENT		DK939 DF46GD	0	0	22	0	222	54	0
35	CUSTOMER COMPONENT		CK939 DF46GC	8	1	2	3	128	1,099	2
36	TOTAL ACRS AND MACRS		DF46T	99	20	296	40	3,919	14,800	24
37	DEMAND COMPONENT		DF46TD	0	0	285	0	2,880	702	0
38	CUSTOMER COMPONENT		DF46TC	99	20	11	40	1,039	14,098	24
39	TOTAL ACCUM DEFERRED INC TAX		DFT	87	17	259	35	3,430	12,934	20
40	DEMAND COMPONENT		DFTD	0	0	249	0	2,516	613	0
41	CUSTOMER COMPONENT		DFTC	87	17	10	35	914	12,321	20
42	CUSTOMER ADVANCES	AC	RCW7 CA00	0	0	0	0	0	0	0
43	CUSTOMER DEPOSITS	AD	RCW6 DA00	0	0	0	1,000	80	22	0
44	TOTAL SUBTRACTIVE ADJUSTMENTS (1)		PLDED	87	17	259	1,035	3,490	12,956	20
45	DEMAND COMPONENT		PLDEDD	0	0	249	0	2,516	613	0
46	CUSTOMER COMPONENT		PLDEDC	87	17	10	1,035	974	12,343	20
47	ADJUSTMENT - CUSTOMER DEPOSITS (2)		RCW6	0	0	0	0	18	6	0
48	ADJUSTMENT - CUSTOMER DEPOSITS (2)						(1,000)			
49	ADJUSTED SUBTRACTIVE ADJUSTMENTS (4)			87	17	259	35	3,508	12,962	20
50	DEMAND COMPONENT			0	0	249	0	2,516	613	0
51	CUSTOMER COMPONENT			87	17	10	35	992	12,349	20

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	ADDITIVE ADJUSTMENTS											
	COMPLIANCE FILING ADJUSTED											
	PLANT HELD FOR FUTURE USE											
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	2,200	1,411	51	214	320	79	5	2
3	DEMAND COMPONENT		DP30	PF30D	958	449	35	90	280	75	5	0
4	CUSTOMER COMPONENT		CP30	PF30C	1,242	962	16	124	40	4	0	2
5	GENERAL PLANT	QF88	K939	PF88	0	0	0	0	0	0	0	0
6	DEMAND COMPONENT		DK939	PF88D	0	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT		CK939	PF88C	0	0	0	0	0	0	0	0
8	TOTAL PLANT FUTURE USE			PF00	2,200	1,411	51	214	320	79	5	2
9	DEMAND COMPONENT			PF00D	958	449	35	90	280	75	5	0
10	CUSTOMER COMPONENT			PF00C	1,242	962	16	124	40	4	0	2
11	TOTAL ADDITIVE ADJUSTMENTS (1)			PLADD	2,200	1,411	51	214	320	79	5	2
12	DEMAND COMPONENT			PLADDD	958	449	35	90	280	75	5	0
13	CUSTOMER COMPONENT			PLADDC	1,242	962	16	124	40	4	0	2
14	ADJUSTMENTS - PLANT FUTURE USE (2)				(2,200)	(1,411)	(51)	(214)	(320)	(79)	(5)	(2)
15	DEMAND COMPONENT				(958)	(449)	(35)	(90)	(280)	(75)	(5)	0
16	CUSTOMER COMPONENT				(1,242)	(962)	(16)	(124)	(40)	(4)	0	(2)
17	TOTAL ADDITIVE ADJUSTMENTS (4)				0	0	0	0	0	0	0	0
18	DEMAND COMPONENT				0	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT				0	0	0	0	0	0	0	0
20	NET ORIG COST RATE BASE (1)			NOP	1,801,658	1,163,977	42,501	174,952	266,950	66,646	4,111	1,878
21	DEMAND COMPONENT			NOPD	792,781	371,828	28,626	74,706	232,093	62,385	3,886	0
22	CUSTOMER COMPONENT			NOPC	1,008,877	792,149	13,875	100,246	34,857	4,261	225	1,878
23	NET ORIGINAL RATE BASE (2) & (4)				1,796,454	1,159,886	42,433	174,196	265,943	66,477	4,107	1,896
24	DEMAND COMPONENT				791,926	371,427	28,594	74,626	231,843	62,318	3,882	0
25	CUSTOMER COMPONENT				1,004,528	788,459	13,839	99,570	34,100	4,159	225	1,896
	WORKING CAPITAL											
	PLANT MATERIALS & SUPPLIES											
26	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	22,698	14,556	517	2,214	3,305	814	50	18
27	DEMAND COMPONENT		DAT2	W14D	9,879	4,632	357	931	2,891	773	48	0
28	CUSTOMER COMPONENT		CAT2	W14C	12,819	9,924	160	1,283	414	41	2	18
29	TOTAL PLANT MAT & SUPPLIES			W20T	22,698	14,556	517	2,214	3,305	814	50	18
30	DEMAND COMPONENT			WCDD	9,879	4,632	357	931	2,891	773	48	0
31	CUSTOMER COMPONENT			WCDC	12,819	9,924	160	1,283	414	41	2	18
	WORKING CASH											
32	WORKING CASH O & M	CASH	WCAP	WCA	10,426	8,908	52	440	534	121	64	52
33	DEMAND COMPONENT		DWCAP	WCAD	231	108	8	22	68	18	1	0
34	CUSTOMER COMPONENT		CWCAP	WCAC	10,195	8,800	44	418	466	103	63	52

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIAT	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
ADDITIVE ADJUSTMENTS											
PLANT HELD FOR FUTURE USE											
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	1	0	2	0	24	91	0
3	DEMAND COMPONENT		DP30	PF30D	0	0	2	0	18	4	0
4	CUSTOMER COMPONENT		CP30	PF30C	1	0	0	0	6	87	0
5	GENERAL PLANT	QF88	K939	PF88	0	0	0	0	0	0	0
6	DEMAND COMPONENT		DK939	PF88D	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT		CK939	PF88C	0	0	0	0	0	0	0
8	TOTAL PLANT FUTURE USE			PF00	1	0	2	0	24	91	0
9	DEMAND COMPONENT			PF00D	0	0	2	0	18	4	0
10	CUSTOMER COMPONENT			PF00C	1	0	0	0	6	87	0
11	TOTAL ADDITIVE ADJUSTMENTS (1)			PLADD	1	0	2	0	24	91	0
12	DEMAND COMPONENT			PLADD D	0	0	2	0	18	4	0
13	CUSTOMER COMPONENT			PLADD C	1	0	0	0	6	87	0
14	ADJUSTMENTS - PLANT FUTURE USE (2)				(1)	0	(2)	0	(24)	(91)	0
15	DEMAND COMPONENT				0	0	(2)	0	(18)	(4)	0
16	CUSTOMER COMPONENT				(1)	0	0	0	(6)	(87)	0
17	TOTAL ADDITIVE ADJUSTMENTS (4)				0	0	0	0	0	0	0
18	DEMAND COMPONENT				0	0	0	0	0	0	0
19	CUSTOMER COMPONENT				0	0	0	0	0	0	0
20	NET ORIG COST RATE BASE (1)			NOP	658	133	954	-737	20,440	59,033	163
21	DEMAND COMPONENT			NOPD	0	0	881	0	14,773	3,603	0
22	CUSTOMER COMPONENT			NOPC	658	133	73	-737	5,667	55,430	163
23	NET ORIGINAL RATE BASE (2) & (4)				857	133	952	263	20,402	58,948	163
24	DEMAND COMPONENT				0	0	879	0	14,757	3,600	0
25	CUSTOMER COMPONENT				657	133	73	263	5,645	55,348	163
WORKING CAPITAL											
PLANT MATERIALS & SUPPLIES											
26	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	6	1	19	3	247	945	2
27	DEMAND COMPONENT		DAT2	W14D	0	0	18	0	184	45	0
28	CUSTOMER COMPONENT		CAT2	W14C	6	1	1	3	63	900	2
29	TOTAL PLANT MAT & SUPPLIES			W20T	6	1	19	3	247	945	2
30	DEMAND COMPONENT			WCDD	0	0	18	0	184	45	0
31	CUSTOMER COMPONENT			WCDC	6	1	1	3	63	900	2
WORKING CASH											
32	WORKING CASH O & M	CASH	WCAP	WCA	85	0	0	0	24	144	0
33	DEMAND COMPONENT		DWCAP	WCAD	0	0	0	0	4	1	0
34	CUSTOMER COMPONENT		CWCAP	WCAC	85	0	0	0	20	143	0

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	WORKING CAPITAL CONTINUED				COMPLIANCE FILING ADJUSTED							
	WORKING CASH CONTINUED											
	PREPAYMENTS											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	(31)	(20)	0	(3)	(5)	(1)	0	0
2	DEMAND COMPONENT		DAT2	WCPIDD	(13)	(6)	0	(1)	(4)	(1)	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	(18)	(14)	0	(2)	(1)	0	0	0
4	RENTS	MCPR	AT2	WCPR	0	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DAT2	WCPRO	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CAT2	WCPRC	0	0	0	0	0	0	0	0
7	POSTAGE	MCPO	K939	WCPO	381	256	7	36	38	9	1	0
8	DEMAND COMPONENT		DK939	WCPOD	104	49	4	10	30	8	1	0
9	CUSTOMER COMPONENT		CK939	WCPOC	257	207	3	26	6	1	0	0
10	PPUC ANNUAL ASSESS	MCPRE	.P01	WCPRE	1,812	1,253	36	178	199	47	3	2
11	DEMAND COMPONENT		DP01	WCPRED	523	245	19	49	153	41	3	0
12	CUSTOMER COMPONENT		CP01	WCPREC	1,289	1,008	17	129	46	6	0	2
13	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0	0
14	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS			WCPT	2,142	1,489	43	211	232	55	4	2
17	DEMAND COMPONENT			WCPTD	614	288	23	58	179	48	4	0
18	CUSTOMER COMPONENT			WCPTC	1,528	1,201	20	153	53	7	0	2
19	ACCRUED TAXES	MCT	NOP	WCT	13,250	8,560	313	1,286	1,963	490	31	14
20	DEMAND COMPONENT		TNOPO	WCTD	5,830	2,734	211	549	1,707	459	29	0
21	CUSTOMER COMPONENT		TNOPC	WCTC	7,420	5,826	102	737	256	31	2	14
22	SUBTOTAL WORKING CAPITAL			SUBWC	48,516	33,513	925	4,151	6,034	1,480	149	88
23	DEMAND COMPONENT			SUBWCD	16,554	7,782	599	1,560	4,845	1,288	82	0
24	CUSTOMER COMPONENT			SUBWCC	31,962	25,731	326	2,591	1,189	182	67	88
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS											
25	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(7,431)	(4,810)	(174)	(719)	(1,097)	(274)	(17)	(8)
26	DEMAND COMPONENT		DRBX	EASD	(3,251)	(1,523)	(117)	(308)	(952)	(258)	(16)	0
27	CUSTOMER COMPONENT		CRBX	EASC	(4,180)	(3,285)	(57)	(413)	(145)	(18)	(1)	(8)
28	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	3	3	0	0	0	0	0	0
29	DEMAND COMPONENT		DRBX	FASD	1	1	0	0	0	0	0	0
30	CUSTOMER COMPONENT		CRBX	FASC	2	2	0	0	0	0	0	0
31	TOT INTEREST & PREF DIV PAYMS			EAFAT	(7,428)	(4,807)	(174)	(719)	(1,097)	(274)	(17)	(8)
32	TOTAL WORKING CASH (1)			CWC	18,390	14,150	234	1,218	1,632	392	82	60
33	DEMAND COMPONENT			CWCD	3,425	1,808	125	323	1,002	269	18	0
34	CUSTOMER COMPONENT			CWCC	14,965	12,344	109	895	630	123	64	60
35	PROFORMA ADJUSTMENTS (2)				(536)	(348)	(12)	(52)	(80)	(20)	(1)	(1)
36	DEMAND COMPONENT		DRBX		(235)	(110)	(8)	(22)	(69)	(19)	(1)	0
37	CUSTOMER COMPONENT		CRBX		(303)	(238)	(4)	(30)	(11)	(1)	0	(1)
38	PUC ADJUSTMENTS (3)				(40)	(26)	(1)	(4)	(6)	(1)	0	0
39	DEMAND COMPONENT		DRBX		(17)	(8)	(1)	(2)	(5)	(1)	0	0
40	CUSTOMER COMPONENT		CRBX		(23)	(18)	0	(2)	(1)	0	0	0
41	TOTAL WORKING CASH (2) & (4)				17,812	13,776	221	1,162	1,546	371	81	59
42	DEMAND COMPONENT				3,173	1,488	116	299	928	249	17	0
43	CUSTOMER COMPONENT				14,639	12,288	105	863	618	122	64	59
44	TOTAL WORKING CAPITAL (4)			W00	40,510	28,332	738	3,376	4,851	1,185	131	77
45	DEMAND COMPONENT			W00D	13,052	8,120	473	1,230	3,819	1,022	85	0
46	CUSTOMER COMPONENT			W00C	27,458	22,212	265	2,146	1,032	163	86	77
47	TOTAL RATE BASE (1)			RBX	1,842,746	1,192,683	43,252	178,384	271,887	67,852	4,243	1,956
48	DEMAND COMPONENT			RBXD	806,085	378,066	29,108	75,960	235,986	63,427	3,952	0
49	CUSTOMER COMPONENT			RBXC	1,036,661	814,617	14,144	102,424	35,901	4,425	291	1,956
50	ADJUSTED RATE BASE (2) & (4)				1,836,984	1,188,218	43,171	177,572	270,794	67,662	4,238	1,973
51	DEMAND COMPONENT				804,978	377,547	29,067	75,856	235,662	63,340	3,947	0
52	CUSTOMER COMPONENT				1,031,986	810,671	14,104	101,716	35,132	4,322	291	1,973

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.		Input	Ailoc	Output COMPLAI	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	WORKING CAPITAL CONTINUED										
	WORKING CASH CONTINUED										
	PREPAYMENTS										
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	0	0	0	0	0	(1)	0
2	DEMAND COMPONENT		DAT2	WCPIDD	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	0	0	0	0	0	(1)	0
4	RENTS	MCPR	AT2	WCPR	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DAT2	WCPRD	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CAT2	WCPRC	0	0	0	0	0	0	0
7	POSTAGE	MCPO	K939	WCPO	0	0	0	0	3	10	0
8	DEMAND COMPONENT		DK939	WCPOD	0	0	0	0	2	0	0
9	CUSTOMER COMPONENT		CK939	WCPOC	0	0	0	0	1	10	0
10	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1	0	1	0	17	74	0
11	DEMAND COMPONENT		DP01	WCPRED	0	0	1	0	10	2	0
12	CUSTOMER COMPONENT		CP01	WCPREC	1	0	0	0	7	72	0
13	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0
14	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS			WCPT	1	0	1	0	20	83	0
17	DEMAND COMPONENT			WCPTD	0	0	1	0	12	2	0
18	CUSTOMER COMPONENT			WCPTC	1	0	0	0	8	81	0
19	ACCURED TAXES	MCT	NOP	WCT	5	1	7	(5)	151	434	2
20	DEMAND COMPONENT		TNOD	WCTD	0	0	6	0	109	26	0
21	CUSTOMER COMPONENT		TNOC	WCTC	5	1	1	(5)	42	408	2
22	SUBTOTAL WORKING CAPITAL			SUBWC	97	2	27	(2)	442	1,806	4
23	DEMAND COMPONENT			SUBWCD	0	0	25	0	309	74	0
24	CUSTOMER COMPONENT			SUBWCC	97	2	2	(2)	133	1,532	4
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS										
25	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(3)	(1)	(4)	3	(84)	(244)	(1)
26	DEMAND COMPONENT		DRBX	EASD	0	0	(4)	0	(61)	(15)	0
27	CUSTOMER COMPONENT		CRBX	EASC	(3)	(1)	0	3	(23)	(229)	(1)
28	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	0	0	0	0	0	0	0
29	DEMAND COMPONENT		DRBX	FASD	0	0	0	0	0	0	0
30	CUSTOMER COMPONENT		CRBX	FASC	0	0	0	0	0	0	0
31	TOT INTEREST & PREF DIV PAYMTS			EAFAT	(3)	(1)	(4)	3	(84)	(244)	(1)
32	TOTAL WORKING CASH (1)			CWC	88	0	4	(2)	111	417	1
33	DEMAND COMPONENT			CWCD	0	0	3	0	64	14	0
34	CUSTOMER COMPONENT			CWCC	88	0	1	(2)	47	403	1
35	PROFORMA ADJUSTMENTS (2)				0	0	0	0	(6)	(18)	0
36	DEMAND COMPONENT		DRBX		0	0	0	0	(4)	(1)	0
37	CUSTOMER COMPONENT		CRBX		0	0	0	0	(2)	(17)	0
38	PUC ADJUSTMENTS (3)				0	0	0	0	0	(1)	0
39	DEMAND COMPONENT		DRBX		0	0	0	0	0	0	0
40	CUSTOMER COMPONENT		CRBX		0	0	0	0	0	(1)	0
41	TOTAL WORKING CASH (2) & (4)				88	0	4	(2)	105	398	1
42	DEMAND COMPONENT				0	0	3	0	60	13	0
43	CUSTOMER COMPONENT				88	0	1	(2)	45	385	1
44	TOTAL WORKING CAPITAL (4)			W00	94	1	23	1	352	1,343	3
45	DEMAND COMPONENT			W00D	0	0	21	0	244	58	0
46	CUSTOMER COMPONENT			W00C	94	1	2	1	108	1,285	3
47	TOTAL RATE BASE (1)			RBX	752	134	977	(736)	20,798	60,395	166
48	DEMAND COMPONENT			RBXD	0	0	902	0	15,021	3,662	0
49	CUSTOMER COMPONENT			RBXC	752	134	75	(736)	5,777	56,733	166
50	ADJUSTED RATE BASE (2) & (4)				751	134	975	264	20,754	60,291	166
51	DEMAND COMPONENT				0	0	900	0	15,001	3,658	0
52	CUSTOMER COMPONENT				751	134	75	264	5,753	56,633	166

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04

(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	RATE BASE - ADJUSTED - COMPLIANCE										
	PLANT IN SERVICE										
1	TRANSMISSION		P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	3,088,522	1,980,753	70,327	301,236	449,839	110,740	6,816	2,477
3	GENERAL & INTANGIBLE		P0T1	338,291	239,655	6,521	33,561	36,496	8,670	535	190
4	TOTAL-PLANT IN SERVICE		P00	3,426,813	2,220,408	76,848	334,797	486,335	119,410	7,351	2,667
	DEPRECIATION RESERVE										
5	TRANSMISSION		A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	1,158,243	745,907	24,802	113,474	157,665	38,002	2,352	448
7	GENERAL PLANT		A88	120,391	85,285	2,321	11,944	12,990	3,085	191	68
8	INTANGIBLE PLANT		A95	7,956	5,636	154	789	859	204	12	5
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,286,590	836,831	27,077	126,207	171,514	41,291	2,555	521
10	TOTAL NET PLANT IN SERVICE		P01	2,140,223	1,383,577	49,771	208,590	314,821	78,119	4,796	2,146
11	SUBTRACTIVE ADJUSTMENTS		PLDED	343,769	223,687	7,338	34,394	48,878	11,642	689	250
12	ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0	0	0
13	TOTAL NET ORIG COST RATE BASE		NOP	1,796,454	1,159,886	42,433	174,196	265,943	66,477	4,107	1,896
14	WORKING CAPITAL		W00	40,510	28,332	738	3,376	4,851	1,185	131	77
15	TOTAL RATE BASE		RBX	1,836,964	1,188,218	43,171	177,572	270,794	67,662	4,238	1,973

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	RATE BASE - ADJUSTED - COMPLIANCE										
	PLANT IN SERVICE										
1	TRANSMISSION			P20	0	0	0	0	0	0	0
2	DISTRIBUTION			P30	861	174	2,555	346	33,619	128,568	211
3	GENERAL & INTANGIBLE			P0T1	63	12	199	25	2,872	9,480	15
4	TOTAL-PLANT IN SERVICE			P00	924	186	2,754	371	36,491	138,048	226
	DEPRECIATION RESERVE										
5	TRANSMISSION			A20	0	0	0	0	0	0	0
6	DISTRIBUTION			A30	156	32	1,467	63	11,492	62,541	38
7	GENERAL PLANT			A88	22	4	71	9	1,022	3,374	5
8	INTANGIBLE PLANT			A95	2	0	5	1	67	223	0
	TOTAL DEPRECIATION AND										
9	AMORTIZATION RESERVE			A00	180	36	1,543	73	12,581	66,138	43
10	TOTAL NET PLANT IN SERVICE			P01	744	150	1,211	298	23,910	71,910	183
11	SUBTRACTIVE ADJUSTMENTS			PLDED	87	17	259	35	3,508	12,962	20
12	ADDITIVE ADJUSTMENTS			PLADD	0	0	0	0	0	0	0
13	TOTAL NET ORIG COST RATE BASE			NOP	657	133	952	263	20,402	58,948	163
14	WORKING CAPITAL			W00	94	1	23	1	352	1,343	3
15	TOTAL RATE BASE			RBX	751	134	975	264	20,754	60,291	166

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES											
	COMPLIANCE FILING ADJUSTED											
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0	0	0
	DISTRIBUTION											
	SUBSTATIONS											
2	PRIMARY	G28	RD20	EE28	10,946	4,748	365	954	2,963	1,582	99	0
3	SECONDARY	G29	RD30	EE29	182	93	7	19	58	0	0	0
4	TOTAL SUBSTATIONS			EESS	11,128	4,841	372	973	3,021	1,582	99	0
	OVERHEAD LINES											
5	PRIMARY	G32	RD20	EE32	13,344	5,788	446	1,163	3,613	1,929	120	0
	SECONDARY											
6	DEMAND COMPONENT	G33D	RD30	EE33D	11,678	5,984	461	1,202	3,735	0	0	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	18,410	15,950	199	1,898	296	0	0	0
8	STREET LIGHTING	G34	RK405	EE34	1,312	0	0	0	0	0	0	0
9	TOTAL OVERHEAD LINES			EEOL	44,744	27,722	1,106	4,263	7,644	1,929	120	0
	UNDERGROUND LINES											
10	PRIMARY	G36	RD20	EE36	2,303	999	77	201	623	333	21	0
	SECONDARY											
11	DEMAND COMPONENT	G37D	RD30	EE37D	5,018	2,571	198	517	1,605	0	0	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	4,718	4,088	51	486	76	0	0	0
13	TOTAL UNDERGROUND LINES			EEUG	12,039	7,658	326	1,204	2,304	333	21	0
	LINE TRANSFORMERS											
14	DEMAND COMPONENT	G38D	RD30	EE38D	935	479	37	96	299	0	0	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	2,169	1,801	22	266	69	0	0	0
16	TOTAL LINE TRANSFORMERS			EELT	3,104	2,280	59	362	368	0	0	0
	SERVICES											
17	DEMAND COMPONENT	G39D	RD30K	EE39D	100	51	4	10	32	0	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	6,214	5,247	64	724	159	0	0	0
19	TOTAL SERVICES			EE3V	6,314	5,298	68	734	191	0	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	23,626	15,153	538	2,305	3,441	847	52	19
21	DEMAND COMPONENT		DP30	EE42D	10,284	4,822	371	969	3,010	804	50	0
22	CUSTOMER COMPONENT		CP30	EE42C	13,344	10,331	167	1,336	431	43	2	19
23	METERS	G43	RCW1	EE43	11,780	8,434	351	1,049	1,256	270	13	119
24	STREET LIGHTING	G46	RK405	EE46	5,975	0	0	0	0	0	0	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	8,995	7,595	93	1,048	230	0	0	0
26	TOTAL DISTRIBUTION			EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
27	DEMAND COMPONENT			EE30D	54,790	25,534	1,966	5,131	15,938	4,648	290	0
28	CUSTOMER COMPONENT			EE30C	72,917	53,442	947	6,807	2,517	313	15	138
	CUSTOMER ACCOUNTS											
29	METER READING	G50	RCW2	EE50	10,418	9,028	113	1,074	167	7	0	1
30	COLLECTION EXPENSES	G51	RCW5	EE51	6,240	5,327	20	257	308	68	52	43
31	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1,268	813	29	124	185	45	3	1
32	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	16,231	13,857	52	669	801	176	136	112
33	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	20,052	17,359	216	2,066	322	13	1	1
34	TOTAL CUSTOMER ACCTS			EE56	54,209	46,388	430	4,190	1,783	309	192	158
	CUSTOMER SERVICE & INFORMATIONAL											
35	908 - ON TRACK	G60	RK409	EE60	1,839	1,839	0	0	0	0	0	0
36	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	RK409	EE61	3,700	3,700	0	0	0	0	0	0
37	908 - WRAP	G62	RK409	EE62	5,585	5,585	0	0	0	0	0	0
38	OTHER 908 - 910	G63	RC10	EE63	2,473	2,141	27	255	40	2	0	0
39	TOTAL CUSTOMER SVC & INFORMATIONAL			EE64	13,597	13,265	27	255	40	2	0	0
40	SALES	G65	DAT2	EE65	6,591	3,091	238	621	1,929	515	32	0

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES			COMPLIA							
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0	0
	DISTRIBUTION										
	SUBSTATIONS										
2	PRIMARY	G28	RD20	EE28	0	0	0	0	189	46	0
3	SECONDARY	G29	RD30	EE29	0	0	0	0	4	1	0
4	TOTAL SUBSTATIONS			EESS	0	0	0	0	193	47	0
	OVERHEAD LINES										
5	PRIMARY	G32	RD20	EE32	0	0	0	0	230	56	0
	SECONDARY										
6	DEMAND COMPONENT	G33D	RD30	EE33D	0	0	0	0	238	58	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	0	0	0	0	50	18	0
8	STREET LIGHTING	G34	RK405	EE34	0	0	0	0	0	1,312	0
9	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	518	1,444	0
	UNDERGROUND LINES										
10	PRIMARY	G36	RD20	EE36	0	0	0	0	40	10	0
	SECONDARY										
11	DEMAND COMPONENT	G37D	RD30	EE37D	0	0	0	0	102	25	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	0	0	0	0	13	5	0
13	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	155	40	0
	LINE TRANSFORMERS										
14	DEMAND COMPONENT	G38D	RD30	EE38D	0	0	0	0	19	5	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	0	0	0	0	8	2	0
16	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	27	7	0
	SERVICES										
17	DEMAND COMPONENT	G39D	RD30K	EE39D	0	0	0	0	2	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	0	0	0	0	21	0	0
19	TOTAL SERVICES			EESV	0	0	0	0	23	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	7	1	20	3	258	984	2
21	DEMAND COMPONENT		DP30	EE42D	0	0	19	0	192	47	0
22	CUSTOMER COMPONENT		CP30	EE42C	7	1	1	3	66	937	2
23	METERS	G43	RCW1	EE43	41	8	4	17	207	0	10
24	STREET LIGHTING	G46	RK405	EE46	0	0	0	0	0	5,975	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	0	0	0	0	30	0	0
26	TOTAL DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12
27	DEMAND COMPONENT			EE30D	0	0	19	0	1,016	248	0
28	CUSTOMER COMPONENT			EE30C	48	9	5	20	395	8,249	12
	CUSTOMER ACCOUNTS										
29	METER READING	G50	RCW2	EE50	0	0	0	0	28	0	0
30	COLLECTION EXPENSES	G51	RCW5	EE51	72	0	0	0	9	83	0
31	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	0	0	1	0	14	53	0
32	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	187	0	0	0	24	215	0
33	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	0	0	0	0	54	19	0
34	TOTAL CUSTOMER ACCTS			EE56	259	0	1	0	129	370	0
	CUSTOMER SERVICE & INFORMATIONAL										
35	908 - ON TRACK	G60	RK409	EE60	0	0	0	0	0	0	0
36	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	RK409	EE61	0	0	0	0	0	0	0
37	908 - WRAP	G62	RK409	EE62	0	0	0	0	0	0	0
38	OTHER 908 - 910	G63	RC10	EE63	0	0	0	0	7	2	0
39	TOTAL CUSTOMER SVC & INFORMATIONAL			EE64	0	0	0	0	7	2	0
40	SALES	G65	DAT2	EE65	0	0	12	0	123	30	0

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES CONTINUED				COMPLIANCE FILING ADJUSTED							
	ADMINISTRATIVE & GENERAL EXPENSES											
1	PPUC REGULATORY	G70	P01	EE70	4,155	2,686	97	405	611	152	9	4
2	DEMAND COMPONENT		DP01	EE70D	1,800	844	65	170	527	142	9	0
3	CUSTOMER COMPONENT		CP01	EE70C	2,355	1,842	32	235	84	10	0	4
4	FERC REGULATORY EXPENSE	G71	P01	EE71	0	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DP01	EE71D	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	EE71C	0	0	0	0	0	0	0	0
7	EMPLOYEE BENEFITS	G73	K929	EE73	25,743	18,238	496	2,553	2,777	660	40	14
8	DEMAND COMPONENT		DK929	EE73D	7,432	3,485	268	700	2,175	581	36	0
9	CUSTOMER COMPONENT		CK929	EE73C	18,311	14,753	228	1,853	602	79	4	14
10	SUSTAINABLE ENERGY FUND	G74	RES15	EE74	3,689	1,297	40	205	878	560	41	337
11	DEMAND COMPONENT			EE74D	3,690	1,297	40	205	878	560	41	337
12	CUSTOMER COMPONENT			EE74C	0	0	0	0	0	0	0	0
13	OTHER A & G	G75	K929	EE75	69,722	49,398	1,344	6,917	7,522	1,787	109	39
14	DEMAND COMPONENT		DK929	EE75D	20,129	9,438	727	1,897	5,892	1,574	98	0
15	CUSTOMER COMPONENT		CK929	EE75C	49,593	39,957	617	5,020	1,630	213	11	39
16	TOT ADMIN & GENERAL EXPENSES			EE79	103,310	71,620	1,977	10,080	11,788	3,159	199	394
17	DEMAND COMPONENT			EE79D	33,051	15,063	1,100	2,972	9,472	2,857	184	337
18	CUSTOMER COMPONENT			EE79C	70,259	56,557	877	7,108	2,316	302	15	57
19	TOTAL O & M BEFORE ADJUST (1)			EE80	305,414	213,340	5,585	27,084	33,995	8,946	728	690
20	DEMAND COMPONENT			EE80D	94,432	43,688	3,304	8,724	27,339	8,020	506	337
21	CUSTOMER COMPONENT			EE80C	210,982	169,652	2,281	18,360	6,656	926	222	353

- (1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04
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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATION & MAINTENANCE EXPENSES CONTINUED											
ADMINISTRATIVE & GENERAL EXPENSES											
1	PPUC REGULATORY	G70	P01	EE70	1	0	2	1	47	139	0
2	DEMAND COMPONENT		DP01	EE70D	0	0	2	0	34	8	0
3	CUSTOMER COMPONENT		CP01	EE70C	1	0	0	1	13	131	0
4	FERC REGULATORY EXPENSE	G71	P01	EE71	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DP01	EE71D	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	EE71C	0	0	0	0	0	0	0
7	EMPLOYEE BENEFITS	G73	K929	EE73	5	1	15	2	219	722	1
8	DEMAND COMPONENT		DK929	EE73D	0	0	14	0	139	34	0
9	CUSTOMER COMPONENT		CK929	EE73C	5	1	1	2	80	688	1
10	SUSTAINABLE ENERGY FUND	G74	RES15	EE74	196	51	7	24	42	11	1
11	DEMAND COMPONENT			EE74D	196	51	7	24	42	11	1
12	CUSTOMER COMPONENT			EE74C	0	0	0	0	0	0	0
13	OTHER A & G	G75	K929	EE75	12	2	40	5	591	1,953	3
14	DEMAND COMPONENT		DK929	EE75D	0	0	37	0	375	91	0
15	CUSTOMER COMPONENT		CK929	EE75C	12	2	3	5	216	1,862	3
16	TOT ADMIN & GENERAL EXPENSES			EE79	214	54	64	32	899	2,825	5
17	DEMAND COMPONENT			EE79D	196	51	60	24	590	144	1
18	CUSTOMER COMPONENT			EE79C	18	3	4	8	309	2,681	4
19	TOTAL O & M BEFORE ADJUST (1)			EE80	521	63	101	52	2,569	11,724	17
20	DEMAND COMPONENT			EE80D	196	51	91	24	1,729	422	1
21	CUSTOMER COMPONENT			EE80C	325	12	10	28	840	11,302	16

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES CONTINUED											
	PROFORMA ADJUSTMENTS TO O & M EXPENSES (2)											
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(5,554)	(3,935)	(107)	(551)	(599)	(142)	(9)	(3)
2	DEMAND COMPONENT		DK929	EE81D	(1,603)	(752)	(58)	(151)	(469)	(125)	(8)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(3,951)	(3,183)	(49)	(400)	(130)	(17)	(1)	(3)
4	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	262	165	1	32	40	6	0	0
5	SOCIAL PROGRAMS	G84	RK409	EE84	4,476	4,476	0	0	0	0	0	0
6	AUTOMATED METER READING SEVERENCE	G85	K929	EE85	1,764	1,250	34	175	190	45	2	1
7	DEMAND COMPONENT		DK929	EE85D	509	239	18	48	149	40	2	0
8	CUSTOMER COMPONENT		CK929	EE85C	1,255	1,011	16	127	41	5	0	1
9	STORM EXPENSE (HURRICANE ISABEL)	G86	K929	EE86	0	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DK929	EE86D	0	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CK929	EE86C	0	0	0	0	0	0	0	0
12	ENVIRONMENTAL REMEDIATION	G87	K929	EE87	(2,346)	(1,662)	(45)	(233)	(253)	(60)	(3)	(1)
13	DEMAND COMPONENT		DK929	EE87D	(677)	(317)	(24)	(64)	(198)	(53)	(3)	0
14	CUSTOMER COMPONENT		CK929	EE87C	(1,669)	(1,345)	(21)	(169)	(55)	(7)	0	(1)
15	TOTAL PROFORMA ADJUSTMENTS (2)			EE99	(1,398)	294	(117)	(577)	(622)	(151)	(10)	(3)
16	DEMAND COMPONENT			EE99D	(1,771)	(830)	(64)	(167)	(518)	(138)	(9)	0
17	CUSTOMER COMPONENT			EE99C	373	1,124	(53)	(410)	(104)	(13)	(1)	(3)
18	ADJUSTED OPER & MAINT EXPENSES - PROFORMA (2)				304,016	213,634	5,468	26,507	33,373	8,795	718	687
19	DEMAND COMPONENT				92,661	42,858	3,240	8,557	26,821	7,882	497	337
20	CUSTOMER COMPONENT				211,355	170,776	2,228	17,950	6,552	913	221	350

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(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised

(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES CONTINUED										
	PROFORMA ADJUSTMENTS TO O & M EXPENSES (2).										
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(1)	0	(3)	0	(47)	(155)	0
2	DEMAND COMPONENT		DK929	EE81D	0	0	(3)	0	(30)	(7)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1)	0	0	0	(17)	(148)	0
4	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	0	0	0	16	1	0	0
5	SOCIAL PROGRAMS	G84	RK409	EE84	0	0	0	0	0	0	0
6	AUTOMATED METER READING SEVERENCE	G85	K929	EE85	0	0	1	0	14	49	0
7	DEMAND COMPONENT		DK929	EE85D	0	0	1	0	9	2	0
8	CUSTOMER COMPONENT		CK929	EE85C	0	0	0	0	5	47	0
9	STORM EXPENSE (HURRICANE ISABEL)	G86	K929	EE86	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DK929	EE86D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CK929	EE86C	0	0	0	0	0	0	0
12	ENVIRONMENTAL REMEDIATION	G87	K929	EE87	0	0	(1)	0	(20)	(66)	0
13	DEMAND COMPONENT		DK929	EE87D	0	0	(1)	0	(13)	(3)	0
14	CUSTOMER COMPONENT		CK929	EE87C	0	0	0	0	(7)	(63)	0
15	TOTAL PROFORMA ADJUSTMENTS (2)			EE99	(1)	0	(3)	16	(52)	(172)	0
16	DEMAND COMPONENT			EE99D	0	0	(3)	0	(34)	(8)	0
17	CUSTOMER COMPONENT			EE99C	(1)	0	0	16	(18)	(164)	0
18	ADJUSTED OPER & MAINT EXPENSES - PROFORMA (2)				520	63	98	68	2,517	11,552	17
19	DEMAND COMPONENT				196	51	88	24	1,695	414	1
20	CUSTOMER COMPONENT				324	12	10	44	822	11,138	16

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATION & MAINTENANCE EXPENSES CONTINUED				COMPLIANCE FILING ADJUSTED								
PUC ADJUSTMENTS (3)												
1	PPUC ADJUST-SVC CORP CHARGES		P00		(130)	(86)	(3)	(13)	(18)	(4)	0	0
2	DEMAND COMPONENT		DP00		(55)	(27)	(2)	(5)	(16)	(4)	0	0
3	CUSTOMER COMPONENT		CP00		(75)	(59)	(1)	(8)	(2)	0	0	0
4	PPUC ADJUST-WRAP/ON TRACK		RK409		(1,900)	(1,900)	0	0	0	0	0	0
5	PPUC ADJUST-COMMUNITY BETTERMENT		RK409		(1,000)	(1,000)	0	0	0	0	0	0
6	PPUC ADJUST-AMR SEVERANCE		K929		(1,764)	(1,253)	(34)	(175)	(190)	(45)	(2)	(1)
7	DEMAND COMPONENT		DK929		(509)	(240)	(18)	(48)	(149)	(40)	(2)	0
8	CUSTOMER COMPONENT		CK929		(1,255)	(1,013)	(16)	(127)	(41)	(5)	0	(1)
9	PPUC ADJUST-SEF		RES15		(922)	(325)	(10)	(51)	(219)	(140)	(10)	(84)
10	PPUC ADJUST-STORM EXP		K929		0	0	0	0	0	0	0	0
11	DEMAND COMPONENT		DK929		0	0	0	0	0	0	0	0
12	CUSTOMER COMPONENT		CK929		0	0	0	0	0	0	0	0
13	PUC ADJUSTMENTS (3)				(5,716)	(4,564)	(47)	(239)	(427)	(189)	(12)	(85)
14	DEMAND COMPONENT				(1,486)	(592)	(30)	(104)	(384)	(184)	(12)	(84)
15	CUSTOMER COMPONENT				(4,230)	(3,972)	(17)	(135)	(43)	(5)	0	(1)
16	ADJUSTED OPER & MAINT EXPENSES (4)		EE00	298,300	209,070	5,421	26,268	32,946	8,606	706	602	
17	DEMAND COMPONENT		EE00D	91,175	42,266	3,210	8,453	26,437	7,698	485	253	
18	CUSTOMER COMPONENT		EE00C	207,125	166,804	2,211	17,815	6,509	908	221	349	
19	REVENUE INCREASE - O&M EFFECT			1,081	758	20	96	120	31	3	2	
20	DEMAND COMPONENT			330	153	12	31	96	28	2	1	
21	CUSTOMER COMPONENT			751	605	8	65	24	3	1	1	
22	FINAL OPERATING & MAINTENANCE EXPENSES WITH INCREASE			299,381	209,828	5,441	26,364	33,066	8,637	709	604	
23	DEMAND COMPONENT			91,505	42,419	3,222	8,484	26,533	7,726	487	254	
24	CUSTOMER COMPONENT			207,876	167,409	2,219	17,880	6,533	911	222	350	

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES CONTINUED										
	PUC ADJUSTMENTS (3)										
1	PPUC ADJUST-SVC CORP CHARGES		P00		0	0	0	0	(1)	(5)	0
2	DEMAND COMPONENT		DP00		0	0	0	0	(1)	0	0
3	CUSTOMER COMPONENT		CP00		0	0	0	0	0	(5)	0
4	PPUC ADJUST-WRAP/ON TRACK		RK409		0	0	0	0	0	0	0
5	PPUC ADJUST-COMMUNITY BETTERMENT		RK409		0	0	0	0	0	0	0
6	PPUC ADJUST-AMR SEVERANCE		K929		0	0	(1)	0	(14)	(49)	0
7	DEMAND COMPONENT		DK929		0	0	(1)	0	(9)	(2)	0
8	CUSTOMER COMPONENT		CK929		0	0	0	0	(5)	(47)	0
9	PPUC ADJUST-SEF		RES15		(49)	(13)	(2)	(6)	(10)	(3)	0
10	PPUC ADJUST-STORM EXP		K929		0	0	0	0	0	0	0
11	DEMAND COMPONENT		DK929		0	0	0	0	0	0	0
12	CUSTOMER COMPONENT		CK929		0	0	0	0	0	0	0
13	PUC ADJUSTMENTS (3)				(49)	(13)	(3)	(6)	(25)	(57)	0
14	DEMAND COMPONENT				(49)	(13)	(3)	(6)	(20)	(5)	0
15	CUSTOMER COMPONENT				0	0	0	0	(5)	(52)	0
16	ADJUSTED OPER & MAINT EXPENSES (4)		EE00		471	50	95	62	2,492	11,495	17
17	DEMAND COMPONENT		EE00D		147	38	85	18	1,675	409	1
18	CUSTOMER COMPONENT		EE00C		324	12	10	44	817	11,086	16
19	REVENUE INCREASE - O&M EFFECT				.2	0	0	0	9	41	0
20	DEMAND COMPONENT				1	0	0	0	6	1	0
21	CUSTOMER COMPONENT				1	0	0	0	3	40	0
22	FINAL OPERATING & MAINTENANCE EXPENSES WITH INCREASE				473	50	95	62	2,501	11,536	17
23	DEMAND COMPONENT				148	38	85	18	1,681	410	1
24	CUSTOMER COMPONENT				325	12	10	44	820	11,126	16

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(4) Adjusted Results for Compliance

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	COMPLIANCE FILING ADJUSTED										
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0	0
	DISTRIBUTION SUBSTATIONS										
2	DIRECTLY ASSIGNED SUBS		RK407		42	0	0	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	4,544	1,971	152	396	1,230	657	41
4	SECONDARY	GD29	RD30	ED29	112	57	4	12	36	0	0
5	TOTAL SUBSTATIONS			EDSS	4,698	2,028	156	408	1,266	657	41
	OVERHEAD LINES										
6	PRIMARY	GD32	RD20	ED32	8,760	3,800	292	763	2,372	1,266	79
	SECONDARY										
7	DEMAND COMPONENT	GD33D	RD30	ED33D	7,666	3,928	302	789	2,452	0	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	12,077	10,463	130	1,245	194	0	0
9	STREET LIGHTING	GD34	RK405	ED34	864	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			EDOL	29,367	18,191	724	2,787	5,018	1,266	79
	UNDERGROUND LINES										
11	PRIMARY	GD36	RD20	ED36	1,974	856	66	172	534	285	18
	SECONDARY										
12	DEMAND COMPONENT	GD37D	RD30	ED37D	4,302	2,204	170	443	1,376	0	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	4,046	3,505	44	417	65	0	0
14	TOTAL UNDERGROUND LINES			EDUG	10,322	6,565	280	1,032	1,975	285	18
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	GD38D	RD30	ED38D	2,664	1,365	105	274	852	0	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	6,178	5,131	63	758	198	0	0
17	TOTAL LINE TRANSFORMERS			EDLT	8,842	6,496	168	1,032	1,050	0	0
	SERVICES										
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	192	99	8	20	62	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	11,909	10,055	123	1,387	305	0	0
20	TOTAL SERVICES			EDSV	12,101	10,154	131	1,407	367	0	0
21	METERS	GD43	RCW1	ED43	8,766	6,276	261	781	935	201	10
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	225	0	0	0	0	0	0
23	STREET LIGHTING	GD46	RK405	ED46	4,085	0	0	0	0	0	0
24	TOTAL DISTRIBUTION			ED30	78,406	49,710	1,720	7,457	10,611	2,409	148
25	DEMAND COMPONENT			ED30D	30,256	14,280	1,099	2,869	8,914	2,208	138
26	CUSTOMER COMPONENT			ED30C	48,150	35,430	621	4,588	1,697	201	10
27	GENERAL	GD88	K939	ED88	7,511	5,321	145	745	811	193	12
28	DEMAND COMPONENT		DK939	ED88D	2,169	1,017	78	204	635	170	11
29	CUSTOMER COMPONENT		CK939	ED88C	5,342	4,304	67	541	176	23	1
30	INTANGIBLE	GD95	K939	ED95	4,506	3,192	87	447	486	116	7
31	DEMAND COMPONENT		DK939	ED95D	1,301	610	47	123	381	102	6
32	CUSTOMER COMPONENT		CK939	ED95C	3,205	2,582	40	324	105	14	1
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE (1)										
33	DEMAND COMPONENT			ED00	90,423	58,225	1,952	8,649	11,908	2,718	167
34	CUSTOMER COMPONENT			ED00D	33,726	15,909	1,224	3,196	9,930	2,480	155
35				ED00C	56,697	42,316	728	5,453	1,978	238	12
	ADJUSTMENT TO DEPRECIATION EXPENSE (2)										
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	3,041	1,961	65	290	401	91	5
37	DEMAND COMPONENT		RED00D	ED99AD	1,134	535	41	107	334	83	5
38	CUSTOMER COMPONENT		RED00C	ED99AC	1,907	1,423	24	183	67	8	0
39	TOTAL PROFORMA ADJUSTMENTS (2)			ED99	3,041	1,961	65	290	401	91	5
40	DEMAND COMPONENT			ED99D	1,134	535	41	107	334	83	5
41	CUSTOMER COMPONENT			ED99C	1,907	1,423	24	183	67	8	0
	TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE (4)										
42	DEMAND COMPONENT			ED00A	93,464	60,186	2,017	8,939	12,309	2,809	172
43	CUSTOMER COMPONENT			ED00AD	34,860	16,445	1,265	3,303	10,264	2,563	160
44				ED00AC	58,604	43,741	752	5,636	2,045	246	12

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(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIAT	IST	LP-6	LPEP.	ISA	GH	SU'AL	L5-S
	DEPRECIATION EXPENSE										
1	TRANSMISSION DISTRIBUTION SUBSTATIONS	GD20	RD10	ED20	0	0	0	0	0	0	0
2	DIRECTLY ASSIGNED SUBS		RK407		0	0	42	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	0	0	0	0	78	19	0
4	SECONDARY	GD29	RD30	ED29	0	0	0	0	2	1	0
5	TOTAL SUBSTATIONS			EDSS	0	0	42	0	80	20	0
6	OVERHEAD LINES										
	PRIMARY	GD32	RD20	ED32	0	0	0	0	151	37	0
	SECONDARY										
7	DEMAND COMPONENT	GD33D	RD30	ED33D	0	0	0	0	156	38	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	0	0	0	0	33	12	0
9	STREET LIGHTING	GD34	RK405	ED34	0	0	0	0	0	864	0
10	TOTAL OVERHEAD LINES			EDOL	0	0	0	0	340	951	0
	UNDERGROUND LINES										
11	PRIMARY	GD36	RD20	ED36	0	0	0	0	34	8	0
	SECONDARY										
12	DEMAND COMPONENT	GD37D	RD30	ED37D	0	0	0	0	88	21	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	0	0	0	0	11	4	0
14	TOTAL UNDERGROUND LINES			EDUG	0	0	0	0	133	33	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	GD38D	RD30	ED38D	0	0	0	0	54	13	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	0	0	0	0	23	5	0
17	TOTAL LINE TRANSFORMERS			EDLT	0	0	0	0	77	18	0
	SERVICES										
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	0	0	0	0	4	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	0	0	0	0	39	0	0
20	TOTAL SERVICES			EDSV	0	0	0	0	43	0	0
21	METERS	GD43	RCW1	ED43	31	6	3	12	154	0	8
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	0	0	0	0	0	225	0
23	STREET LIGHTING	GD46	RK405	ED46	0	0	0	0	0	4,085	0
24	TOTAL DISTRIBUTION			ED30	31	6	45	12	827	5,332	8
25	DEMAND COMPONENT			ED30D	0	0	42	0	567	137	0
26	CUSTOMER COMPONENT			ED30C	31	6	3	12	260	5,195	8
27	GENERAL	GD88	K939	ED88	1	0	4	1	63	211	0
28	DEMAND COMPONENT		DK939	ED88D	0	0	4	0	40	10	0
29	CUSTOMER COMPONENT		CK939	ED88C	1	0	0	1	23	201	0
30	INTANGIBLE	GD95	K939	ED95	1	0	2	0	38	126	0
31	DEMAND COMPONENT		DK939	ED95D	0	0	2	0	24	6	0
32	CUSTOMER COMPONENT		CK939	ED95C	1	0	0	0	14	120	0
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE (1)			ED00	33	6	51	13	928	5,669	8
33	DEMAND COMPONENT			ED00D	0	0	48	0	631	153	0
34	CUSTOMER COMPONENT			ED00C	33	6	3	13	297	5,516	8
	ADJUSTMENT TO DEPRECIATION EXPENSE (2)										
35	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	1	0	2	0	31	191	0
36	DEMAND COMPONENT		RED00D	ED99AD	0	0	2	0	21	5	0
37	CUSTOMER COMPONENT		RED00C	ED99AC	1	0	0	0	10	186	0
38	TOTAL PROFORMA ADJUSTMENTS (2)			ED99	1	0	2	0	31	191	0
39	DEMAND COMPONENT			ED99D	0	0	2	0	21	5	0
40	CUSTOMER COMPONENT			ED99C	1	0	0	0	10	186	0
	TOTAL ADJUSTED DEPREC & AMORTIZATION EXPENSE (4)			ED00A	34	6	53	13	959	5,860	8
41	DEMAND COMPONENT			ED00AD	0	0	50	0	652	158	0
42	CUSTOMER COMPONENT			ED00AC	34	6	3	13	307	5,702	8

(1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04
(2) ProForma Adjustments Exhibits Future 1 & Future 1: Revised
(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
TAXES												
TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS												
1	CAPITAL STOCK	GT1	P01	ET1	5,267	3,405	122	513	775	192	12	5
2	DEMAND COMPONENT		DP01	ET1D	2,281	1,070	82	215	668	179	11	0
3	CUSTOMER COMPONENT		CP01	ET1C	2,986	2,335	40	298	107	13	1	5
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	300	194	7	29	44	11	1	0
5	DEMAND COMPONENT		DP01	ET1AD	130	61	5	12	38	10	1	0
6	CUSTOMER COMPONENT		CP01	ET1AC	170	133	2	17	6	1	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	3,154	2,039	73	308	464	115	7	3
8	DEMAND COMPONENT		DP01	ET3D	1,366	641	49	129	400	107	7	0
9	CUSTOMER COMPONENT		CP01	ET3C	1,788	1,398	24	179	64	8	0	3
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	(591)	(382)	(14)	(57)	(87)	(21)	(1)	(1)
11	DEMAND COMPONENT		DP01	ET3AD	(256)	(120)	(9)	(24)	(75)	(20)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	(335)	(262)	(5)	(33)	(12)	(1)	0	(1)
13	LOCAL PROPERTY TAXES	GT4	P01	ET4	724	468	17	71	107	27	2	1
14	DEMAND COMPONENT		DP01	ET4D	314	147	11	30	92	25	2	0
15	CUSTOMER COMPONENT		CP01	ET4C	410	321	6	41	15	2	0	1
16	OTHER TAXES	GT6	P01	ET6	0	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01	ET6D	0	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01	ET6C	0	0	0	0	0	0	0	0
19	PAYROLL TAXES	GP01	K939	EP01	6,217	4,408	120	617	670	159	10	3
20	DEMAND COMPONENT		DK939	EP01D	1,795	841	65	169	525	140	9	0
21	CUSTOMER COMPONENT		CK939	EP01C	4,422	3,563	55	448	145	19	1	3
22	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	(304)	(215)	(6)	(30)	(33)	(8)	0	0
23	DEMAND COMPONENT		DK939	EP01AD	(88)	(41)	(3)	(8)	(26)	(7)	0	0
24	CUSTOMER COMPONENT		CK939	EP01AC	(216)	(174)	(3)	(22)	(7)	(1)	0	0
TOTAL TAXES OTHER THAN INCOME (2)												
25	EXCLUDING GROSS RECEIPTS			ET01	14,767	9,918	319	1,451	1,940	475	31	11
26	DEMAND COMPONENT			ET01D	5,542	2,600	200	523	1,622	434	29	0
27	CUSTOMER COMPONENT			ET01C	9,225	7,318	119	928	318	41	2	11
28	PUC ADJUSTMENT CAP STOCK (3)				(1,268)	(820)	(30)	(124)	(187)	(46)	(3)	(1)
29	DEMAND COMPONENT				(549)	(258)	(20)	(52)	(161)	(43)	(3)	0
30	CUSTOMER COMPONENT				(719)	(562)	(10)	(72)	(26)	(3)	0	(1)
ADJUSTED TAXES OTHER THAN INCOME (4)												
31	EXCLUDING GROSS RECEIPTS				13,499	9,098	289	1,327	1,753	429	28	10
32	DEMAND COMPONENT				4,993	2,342	180	471	1,461	391	26	0
33	CUSTOMER COMPONENT				8,506	6,756	109	856	292	38	2	10
34	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	0	0	0	0	0	0	0	0
35	DEMAND COMPONENT		DP01	ET1PD	0	0	0	0	0	0	0	0
36	CUSTOMER COMPONENT		CP01	ET1PC	0	0	0	0	0	0	0	0
TOTAL TAXES OTHER THAN INCOME - PROPOSED RATES												
37	EXCLUDING GROSS RECEIPTS			ET01P	13,499	9,098	289	1,327	1,753	429	28	10
38	DEMAND COMPONENT			ET01PD	4,993	2,342	180	471	1,461	391	26	0
39	CUSTOMER COMPONENT			ET01PC	8,506	6,756	109	856	292	38	2	10
INVESTMENT TAX CREDIT AMORTIZATION												
40	TRANSMISSION	ITDA91	RD10	TXA91	0	0	0	0	0	0	0	0
41	DISTRIBUTION	ITDA92	P30	TXA92	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
42	DEMAND COMPONENT		DP30	TXA92D	(805)	(377)	(29)	(76)	(236)	(63)	(4)	0
43	CUSTOMER COMPONENT		CP30	TXA92C	(1,108)	(858)	(14)	(111)	(36)	(4)	0	(2)
44	TOTAL INVESTMENT TAX CREDIT			TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
45	DEMAND COMPONENT			TX93D	(805)	(377)	(29)	(76)	(236)	(63)	(4)	0
46	CUSTOMER COMPONENT			TX93C	(1,108)	(858)	(14)	(111)	(36)	(4)	0	(2)

PPL ELECTRIC UTILITIES CORPORATION
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Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	TAXES										
	TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS										
1	CAPITAL STOCK	GT1	P01	ET1	2	0	3	1	58	177	0
2	DEMAND COMPONENT		DP01	ET1D	0	0	3	0	42	10	0
3	CUSTOMER COMPONENT		CP01	ET1C	2	0	0	1	16	167	0
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	0	0	0	0	3	10	0
5	DEMAND COMPONENT		DP01	ET1AD	0	0	0	0	2	1	0
6	CUSTOMER COMPONENT		CP01	ET1AC	0	0	0	0	1	9	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	1	0	2	0	35	106	0
8	DEMAND COMPONENT		DP01	ET3D	0	0	2	0	25	6	0
9	CUSTOMER COMPONENT		CP01	ET3C	1	0	0	0	10	100	0
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	0	0	0	0	(7)	(20)	0
11	DEMAND COMPONENT		DP01	ET3AD	0	0	0	0	(5)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	0	0	0	0	(2)	(19)	0
13	LOCAL PROPERTY TAXES	GT4	P01	ET4	0	0	0	0	8	24	0
14	DEMAND COMPONENT		DP01	ET4D	0	0	0	0	6	1	0
15	CUSTOMER COMPONENT		CP01	ET4C	0	0	0	0	2	23	0
16	OTHER TAXES	GT6	P01	ET6	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01	ET6D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01	ET6C	0	0	0	0	0	0	0
19	PAYROLL TAXES	GP01	K939	EP01	1	0	3	0	52	174	0
20	DEMAND COMPONENT		DK939	EP01D	0	0	3	0	33	8	0
21	CUSTOMER COMPONENT		CK939	EP01C	1	0	0	0	19	166	0
22	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	0	0	0	0	(3)	(8)	0
23	DEMAND COMPONENT		DK939	EP01AD	0	0	0	0	(2)	0	0
24	CUSTOMER COMPONENT		CK939	EP01AC	0	0	0	0	(1)	(8)	0
	TOTAL TAXES OTHER THAN INCOME (2)										
25	EXCLUDING GROSS RECEIPTS			ET01	4	0	8	1	146	463	0
26	DEMAND COMPONENT			ET01D	0	0	8	0	101	25	0
27	CUSTOMER COMPONENT			ET01C	4	0	0	1	45	438	0
28	PUC ADJUSTMENT CAP STOCK (3)				0	0	(1)	0	(14)	(42)	0
29	DEMAND COMPONENT				0	0	(1)	0	(10)	(2)	0
30	CUSTOMER COMPONENT				0	0	0	0	(4)	(40)	0
	ADJUSTED TAXES OTHER THAN INCOME (4)										
31	EXCLUDING GROSS RECEIPTS				4	0	7	1	132	421	0
32	DEMAND COMPONENT				0	0	7	0	91	23	0
33	CUSTOMER COMPONENT				4	0	0	1	41	398	0
34	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	0	0	0	0	0	0	0
35	DEMAND COMPONENT		DP01	ET1PD	0	0	0	0	0	0	0
36	CUSTOMER COMPONENT		CP01	ET1PC	0	0	0	0	0	0	0
	TOTAL TAXES OTHER THAN INCOME - PROPOSED RATES										
37	EXCLUDING GROSS RECEIPTS			ET01P	4	0	7	1	132	421	0
38	DEMAND COMPONENT			ET01PD	0	0	7	0	91	23	0
39	CUSTOMER COMPONENT			ET01PC	4	0	0	1	41	398	0
	INVESTMENT TAX CREDIT AMORTIZATION										
40	TRANSMISSION	ITDA91	RD10	TXA91	0	0	0	0	0	0	0
41	DISTRIBUTION	ITDA92	P30	TXA92	(1)	0	(1)	0	(20)	(82)	0
42	DEMAND COMPONENT		DP30	TXA92D	0	0	(1)	0	(15)	(4)	0
43	CUSTOMER COMPONENT		CP30	TXA92C	(1)	0	0	0	(5)	(78)	0
44	TOTAL INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
45	DEMAND COMPONENT			TX93D	0	0	(1)	0	(15)	(4)	0
46	CUSTOMER COMPONENT			TX93C	(1)	0	0	0	(5)	(78)	0

PPL ELECTRIC UTILITIES CORPORATION
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OPERATING EXPENSES
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Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
					COMPLIANCE FILING ADJUSTED							
	DEFERRED INCOME TAXES											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	0	0	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	0	0	0	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
4	TRANSMISSION	ITD04	RD10	TX04	0	0	0	0	0	0	0	0
5	DISTRIBUTION	ITD06	P30	TX06	(5,516)	(3,538)	(126)	(538)	(804)	(198)	(12)	(4)
6	DEMAND COMPONENT		DP30	TX06D	(2,401)	(1,126)	(87)	(226)	(703)	(188)	(12)	0
7	CUSTOMER COMPONENT		CP30	TX06C	(3,115)	(2,412)	(39)	(312)	(101)	(10)	0	(4)
8	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(5,516)	(3,538)	(126)	(538)	(804)	(198)	(12)	(4)
9	DEMAND COMPONENT			TX11D	(2,401)	(1,126)	(87)	(226)	(703)	(188)	(12)	0
10	CUSTOMER COMPONENT			TX11C	(3,115)	(2,412)	(39)	(312)	(101)	(10)	0	(4)
11	VACATION PAY	ITD08	K939	TX08	(332)	(235)	(6)	(33)	(36)	(9)	0	0
12	DEMAND COMPONENT		DK939	TX08D	(96)	(45)	(3)	(9)	(28)	(8)	0	0
13	CUSTOMER COMPONENT		CK939	TX08C	(236)	(190)	(3)	(24)	(8)	(1)	0	0
14	TAXES CAPITALIZED	ITD12	P01	TX12	267	172	6	26	39	10	1	0
15	DEMAND COMPONENT		DP01	TX12D	116	54	4	11	34	9	1	0
16	CUSTOMER COMPONENT		CP01	TX12C	151	118	2	15	5	1	0	0
17	A & G CAPITALIZED	ITD15	K929	TX15	(380)	(270)	(7)	(37)	(41)	(10)	(1)	0
18	DEMAND COMPONENT		DK929	TX15D	(110)	(52)	(4)	(10)	(32)	(9)	(1)	0
19	CUSTOMER COMPONENT		CK929	TX15C	(270)	(218)	(3)	(27)	(9)	(1)	0	0
20	IRC 263A AMORTIZATION	ITD22	K939	TX22	543	385	11	54	59	14	1	0
21	DEMAND COMPONENT		DK939	TX22D	157	74	6	15	46	12	1	0
22	CUSTOMER COMPONENT		CK939	TX22C	386	311	5	39	13	2	0	0
23	OBSOLETE INVENTORY	ITD23	P30	TX23	37	24	1	4	6	1	0	0
24	DEMAND COMPONENT		DP30	TX23D	16	8	1	2	5	1	0	0
25	CUSTOMER COMPONENT		CP30	TX23C	21	16	0	2	1	0	0	0
26	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	0	0	0	0	0	0	0	0
27	DEMAND COMPONENT		DK939	TX25D	0	0	0	0	0	0	0	0
28	CUSTOMER COMPONENT		CK939	TX25C	0	0	0	0	0	0	0	0
29	FIN45 RENT AMORTIZATION	ITD26	K939	TX26	(316)	(224)	(6)	(32)	(34)	(8)	0	0
30	DEMAND COMPONENT		DK939	TX26D	(91)	(43)	(3)	(9)	(27)	(7)	0	0
31	CUSTOMER COMPONENT		CK939	TX26C	(225)	(181)	(3)	(23)	(7)	(1)	0	0
32	SOFTWARE AMORTIZATION	ITD27	K939	TX27	0	0	0	0	0	0	0	0
33	DEMAND COMPONENT		DK939	TX27D	0	0	0	0	0	0	0	0
34	CUSTOMER COMPONENT		CK939	TX27C	0	0	0	0	0	0	0	0
35	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(110)	(78)	(2)	(11)	(12)	(3)	0	0
36	DEMAND COMPONENT		DK939	TX24D	(32)	(15)	(1)	(3)	(9)	(3)	0	0
37	CUSTOMER COMPONENT		CK939	TX24C	(78)	(63)	(1)	(8)	(3)	0	0	0
38	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	323	223	6	32	34	8	0	0
39	DEMAND COMPONENT		DP00	TX30D	93	44	3	9	27	7	0	0
40	CUSTOMER COMPONENT		CP00	TX30C	230	179	3	23	7	1	0	0
41	CLEARING ACCOUNTS	ITD39	K939	TX39	0	0	0	0	0	0	0	0
42	DEMAND COMPONENT		DK939	TX39D	0	0	0	0	0	0	0	0
43	CUSTOMER COMPONENT		CK939	TX39C	0	0	0	0	0	0	0	0
	BALANCE CARRIED FORWARD											
44	DEFERRED INCOME TAXES			TXST	(5,484)	(3,541)	(123)	(535)	(789)	(195)	(11)	(4)
45	DEMAND COMPONENT			TXSTD	(2,348)	(1,101)	(84)	(220)	(687)	(186)	(11)	0
46	CUSTOMER COMPONENT			TXSTC	(3,136)	(2,440)	(39)	(315)	(102)	(9)	0	(4)

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Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
DEFERRED INCOME TAXES											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	0	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	0	0	0
CONTRIBUTIONS IN AID OF CONSTRUCTION											
4	TRANSMISSION	ITD04	RD10	TX04	0	0	0	0	0	0	0
5	DISTRIBUTION	ITD06	P30	TX06	(2)	0	(4)	(1)	(60)	(230)	0
6	DEMAND COMPONENT		DP30	TX06D	0	0	(4)	0	(45)	(11)	0
7	CUSTOMER COMPONENT		CP30	TX06C	(2)	0	0	(1)	(15)	(219)	0
8	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(2)	0	(4)	(1)	(60)	(230)	0
9	DEMAND COMPONENT			TX11D	0	0	(4)	0	(45)	(11)	0
10	CUSTOMER COMPONENT			TX11C	(2)	0	0	(1)	(15)	(219)	0
11	VACATION PAY	ITD08	K939	TX08	0	0	0	0	(3)	(9)	0
12	DEMAND COMPONENT		DK939	TX08D	0	0	0	0	(2)	0	0
13	CUSTOMER COMPONENT		CK939	TX08C	0	0	0	0	(1)	(9)	0
14	TAXES CAPITALIZED	ITD12	P01	TX12	0	0	0	0	3	9	0
15	DEMAND COMPONENT		DP01	TX12D	0	0	0	0	2	1	0
16	CUSTOMER COMPONENT		CP01	TX12C	0	0	0	0	1	8	0
17	A & G CAPITALIZED	ITD15	K929	TX15	0	0	0	0	(3)	(10)	0
18	DEMAND COMPONENT		DK929	TX15D	0	0	0	0	(2)	0	0
19	CUSTOMER COMPONENT		CK929	TX15C	0	0	0	0	(1)	(10)	0
20	IRC 263A AMORTIZATION	ITD22	K939	TX22	0	0	0	0	5	15	0
21	DEMAND COMPONENT		DK939	TX22D	0	0	0	0	3	1	0
22	CUSTOMER COMPONENT		CK939	TX22C	0	0	0	0	2	14	0
23	OBSOLETE INVENTORY	ITD23	P30	TX23	0	0	0	0	0	1	0
24	DEMAND COMPONENT		DP30	TX23D	0	0	0	0	0	0	0
25	CUSTOMER COMPONENT		CP30	TX23C	0	0	0	0	0	1	0
26	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	0	0	0	0	0	0	0
27	DEMAND COMPONENT		DK939	TX25D	0	0	0	0	0	0	0
28	CUSTOMER COMPONENT		CK939	TX25C	0	0	0	0	0	0	0
29	FIN45 RENT AMORTIZATION	ITD26	K939	TX26	0	0	0	0	(3)	(8)	0
30	DEMAND COMPONENT		DK939	TX26D	0	0	0	0	(2)	0	0
31	CUSTOMER COMPONENT		CK939	TX26C	0	0	0	0	(1)	(8)	0
32	SOFTWARE AMORTIZATION	ITD27	K939	TX27	0	0	0	0	0	0	0
33	DEMAND COMPONENT		DK939	TX27D	0	0	0	0	0	0	0
34	CUSTOMER COMPONENT		CK939	TX27C	0	0	0	0	0	0	0
35	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	0	0	0	0	(1)	(3)	0
36	DEMAND COMPONENT		DK939	TX24D	0	0	0	0	(1)	0	0
37	CUSTOMER COMPONENT		CK939	TX24C	0	0	0	0	0	(3)	0
38	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	0	0	0	0	3	15	0
39	DEMAND COMPONENT		DP00	TX30D	0	0	0	0	2	0	0
40	CUSTOMER COMPONENT		CP00	TX30C	0	0	0	0	1	15	0
41	CLEARING ACCOUNTS	ITD39	K939	TX39	0	0	0	0	0	0	0
42	DEMAND COMPONENT		DK939	TX39D	0	0	0	0	0	0	0
43	CUSTOMER COMPONENT		CK939	TX39C	0	0	0	0	0	0	0
BALANCE CARRIED FORWARD											
44	DEFERRED INCOME TAXES			TXST	(2)	0	(4)	(1)	(59)	(220)	0
45	DEMAND COMPONENT			TXSTD	0	0	(4)	0	(45)	(9)	0
46	CUSTOMER COMPONENT			TXSTC	(2)	0	0	(1)	(14)	(211)	0

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS COMPLIANCE FILING ADJUSTED	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	BALANCE BROUGHT FORWARD											
1	DEFERRED INCOME TAXES CONTINUED			TXST	(5,484)	(3,541)	(123)	(535)	(789)	(195)	(11)	(4)
	CLASS LIFE											
2	TRANSMISSION PROPERTY	ITD42E	RD10	TX42E	0	0	0	0	0	0	0	0
3	DISTRIBUTION PROPERTY	ITD42F	P30	TX42F	(1,008)	(647)	(23)	(98)	(146)	(36)	(2)	(1)
4	DEMAND COMPONENT		DP30	TX42D	(439)	(206)	(16)	(41)	(128)	(34)	(2)	0
5	CUSTOMER COMPONENT		CP30	TX42C	(569)	(441)	(7)	(57)	(18)	(2)	0	(1)
6	TOTAL CLASS LIFE			TX42T	(1,008)	(647)	(23)	(98)	(146)	(36)	(2)	(1)
7	DEMAND COMPONENT			TX42TD	(439)	(206)	(16)	(41)	(128)	(34)	(2)	0
8	CUSTOMER COMPONENT			TX42TC	(569)	(441)	(7)	(57)	(18)	(2)	0	(1)
	REMOVAL COSTS											
9	TRANSMISSION PROPERTY	ITD43E	RD10	TX43E	0	0	0	0	0	0	0	0
10	DISTRIBUTION PROPERTY	ITD43F	P30	TX43F	(116)	(74)	(3)	(12)	(17)	(4)	0	0
11	DEMAND COMPONENT		DP30	TX43D	(50)	(23)	(2)	(5)	(15)	(4)	0	0
12	CUSTOMER COMPONENT		CP30	TX43C	(66)	(51)	(1)	(7)	(2)	0	0	0
13	TOTAL REMOVAL COSTS			TX43T	(116)	(74)	(3)	(12)	(17)	(4)	0	0
14	DEMAND COMPONENT			TX43TD	(50)	(23)	(2)	(5)	(15)	(4)	0	0
15	CUSTOMER COMPONENT			TX43TC	(66)	(51)	(1)	(7)	(2)	0	0	0
	ACRS AND MACRS											
16	TRANSMISSION PROPERTY	ITD46E	RD10	TX46E	0	0	0	0	0	0	0	0
17	DISTRIBUTION PROPERTY	ITD46F	P30	TX46F	35,450	22,734	807	3,458	5,163	1,271	78	28
18	DEMAND COMPONENT		DP30	TX46FD	15,430	7,235	557	1,454	4,516	1,207	75	0
19	CUSTOMER COMPONENT		CP30	TX46FC	20,020	15,499	250	2,004	647	64	3	28
20	GENERAL PROPERTY	ITD46G	K939	TX46G	2,350	1,665	45	233	253	60	3	1
21	DEMAND COMPONENT		DK939	TX46GD	678	318	24	64	198	53	3	0
22	CUSTOMER COMPONENT		CK939	TX46GC	1,672	1,347	21	169	55	7	0	1
23	TOTAL ACRS AND MACRS			TX46T	37,800	24,399	852	3,691	5,416	1,331	81	29
24	DEMAND COMPONENT			TX46TD	16,108	7,553	581	1,518	4,714	1,260	78	0
25	CUSTOMER COMPONENT			TX46TC	21,692	16,846	271	2,173	702	71	3	29
	REPAIR ALLOWANCE ELECTION											
26	TRANSMISSION PROPERTY	ITD48E	RD10	TX48E	0	0	0	0	0	0	0	0
27	DISTRIBUTION PROPERTY	ITD48F	P01	TX48F	(591)	(382)	(14)	(57)	(87)	(21)	(1)	(1)
28	DEMAND COMPONENT		DP01	TX48FD	(256)	(120)	(9)	(24)	(75)	(20)	(1)	0
29	CUSTOMER COMPONENT		CP01	TX48FC	(335)	(262)	(5)	(33)	(12)	(1)	0	(1)
30	TOTAL REPAIR ALLOWANCE ELECTION			TX48	(591)	(382)	(14)	(57)	(87)	(21)	(1)	(1)
31	DEMAND COMPONENT			TX48D	(256)	(120)	(9)	(24)	(75)	(20)	(1)	0
32	CUSTOMER COMPONENT			TX48C	(335)	(262)	(5)	(33)	(12)	(1)	0	(1)
33	CONSUMER EDUCATION	ITD49	P01	TX49	103	66	3	10	15	4	0	0
34	DEMAND COMPONENT		DP01	TX49D	45	21	2	4	13	4	0	0
35	CUSTOMER COMPONENT		CP01	TX49C	58	45	1	8	2	0	0	0
36	LOSS ON REACQUIRED DEBT	ITD54	P00	TX54	95	62	2	10	14	3	0	0
37	DEMAND COMPONENT		DP00	TX54D	40	19	1	4	12	3	0	0
38	CUSTOMER COMPONENT		CP00	TX54C	55	43	1	6	2	0	0	0
39	BAD DEBTS	ITD62	CW5	TX62	774	660	3	32	38	8	7	6
40	DEMAND COMPONENT		RCW5	TX62D	223	190	1	9	11	2	2	2
41	CUSTOMER COMPONENT		RCW5	TX62C	551	470	2	23	27	6	5	4
42	TOTAL DEFERRED INCOME TAXES (1)			TXT	31,573	20,546	697	3,041	4,444	1,090	74	29
43	DEMAND COMPONENT			TXTD	13,323	8,333	474	1,245	3,845	1,025	66	2
44	CUSTOMER COMPONENT			TXTC	18,250	14,213	223	1,796	599	65	8	27
45	DEFERRED INCOME TAX ADJUSTMENT (2)	ITD71	K939	TX71	(1,149)	(814)	(22)	(114)	(124)	(30)	(2)	(1)
46	DEMAND COMPONENT		DK939	TX71D	(332)	(156)	(12)	(31)	(97)	(26)	(2)	0
47	CUSTOMER COMPONENT		CK939	TX71C	(817)	(658)	(10)	(83)	(27)	(4)	0	(1)
48	ADJUSTED DEFERRED INC TAXES (4)			TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
49	DEMAND COMPONENT			TXTAD	12,991	6,177	462	1,214	3,748	999	64	2
50	CUSTOMER COMPONENT			TXTAC	17,433	13,558	213	1,713	572	61	8	26

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

Line No.	Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	BALANCE BROUGHT FORWARD									
	DEFERRED INCOME TAXES									
	CONTINUED									
	CLASS LIFE									
2	TRANSMISSION PROPERTY	ITD42E RD10	TX42E	0	0	0	0	0	0	0
3	DISTRIBUTION PROPERTY	ITD42F P30	TX42F	0	0	(1)	0	(11)	(42)	0
4	DEMAND COMPONENT	DP30	TX42D	0	0	(1)	0	(8)	(2)	0
5	CUSTOMER COMPONENT	CP30	TX42C	0	0	0	0	(3)	(40)	0
6	TOTAL CLASS LIFE		TX42T	0	0	(1)	0	(11)	(42)	0
7	DEMAND COMPONENT		TX42TD	0	0	(1)	0	(8)	(2)	0
8	CUSTOMER COMPONENT		TX42TC	0	0	0	0	(3)	(40)	0
	REMOVAL COSTS									
9	TRANSMISSION PROPERTY	ITD43E RD10	TX43E	0	0	0	0	0	0	0
10	DISTRIBUTION PROPERTY	ITD43F P30	TX43F	0	0	0	0	(1)	(5)	0
11	DEMAND COMPONENT	DP30	TX43D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT	CP30	TX43C	0	0	0	0	0	(5)	0
13	TOTAL REMOVAL COSTS		TX43T	0	0	0	0	(1)	(5)	0
14	DEMAND COMPONENT		TX43TD	0	0	0	0	(1)	0	0
15	CUSTOMER COMPONENT		TX43TC	0	0	0	0	0	(5)	0
	ACRS AND MACRS									
16	TRANSMISSION PROPERTY	ITD46E RD10	TX46E	0	0	0	0	0	0	0
17	DISTRIBUTION PROPERTY	ITD46F P30	TX46F	10	2	29	4	385	1,476	2
18	DEMAND COMPONENT	DP30	TX46FD	0	0	28	0	287	70	0
19	CUSTOMER COMPONENT	CP30	TX46FC	10	2	1	4	98	1,406	2
20	GENERAL PROPERTY	ITD46G K939	TX46G	0	0	1	0	20	66	0
21	DEMAND COMPONENT	DK939	TX46GD	0	0	1	0	13	3	0
22	CUSTOMER COMPONENT	CK939	TX46GC	0	0	0	0	7	63	0
23	TOTAL ACRS AND MACRS		TX46T	10	2	30	4	405	1,542	2
24	DEMAND COMPONENT		TX46TD	0	0	29	0	300	73	0
25	CUSTOMER COMPONENT		TX46TC	10	2	1	4	105	1,469	2
	REPAIR ALLOWANCE ELECTION									
26	TRANSMISSION PROPERTY	ITD48E RD10	TX48E	0	0	0	0	0	0	0
27	DISTRIBUTION PROPERTY	ITD48F P01	TX48F	0	0	0	0	(7)	(20)	0
28	DEMAND COMPONENT	DP01	TX48FD	0	0	0	0	(5)	(1)	0
29	CUSTOMER COMPONENT	CP01	TX48FC	0	0	0	0	(2)	(19)	0
30	TOTAL REPAIR ALLOWANCE ELECTION		TX48	0	0	0	0	(7)	(20)	0
31	DEMAND COMPONENT		TX48D	0	0	0	0	(5)	(1)	0
32	CUSTOMER COMPONENT		TX48C	0	0	0	0	(2)	(19)	0
33	CONSUMER EDUCATION	ITD49 P01	TX49	0	0	0	0	1	3	0
34	DEMAND COMPONENT	DP01	TX49D	0	0	0	0	1	0	0
35	CUSTOMER COMPONENT	CP01	TX49C	0	0	0	0	0	3	0
36	LOSS ON REACQUIRED DEBT	ITD54 P00	TX54	0	0	0	0	1	4	0
37	DEMAND COMPONENT	DP00	TX54D	0	0	0	0	1	0	0
38	CUSTOMER COMPONENT	CP00	TX54C	0	0	0	0	0	4	0
39	BAD DEBTS	ITD62 CW5	TX62	9	0	0	0	1	10	0
40	DEMAND COMPONENT	RCW5	TX62D	3	0	0	0	0	3	0
41	CUSTOMER COMPONENT	RCW5	TX62C	6	0	0	0	1	7	0
42	TOTAL DEFERRED INCOME TAXES (1)		TX7	17	2	25	3	330	1,272	2
43	DEMAND COMPONENT		TX7D	3	0	24	0	243	64	0
44	CUSTOMER COMPONENT		TX7C	14	2	1	3	87	1,208	2
45	DEFERRED INCOME TAX ADJUSTMENT (2)	ITD71 K939	TX71	0	0	(1)	0	(10)	(33)	0
46	DEMAND COMPONENT	DK939	TX71D	0	0	(1)	0	(6)	(2)	0
47	CUSTOMER COMPONENT	CK939	TX71C	0	0	0	0	(4)	(31)	0
48	ADJUSTED DEFERRED INC TAXES (4)		TX7A	17	2	24	3	320	1,239	2
49	DEMAND COMPONENT		TX7AD	3	0	23	0	237	62	0
50	CUSTOMER COMPONENT		TX7AC	14	2	1	3	83	1,177	2

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING EXPENSES - ADJUSTED : COMPLIANCE											
	COMPLIANCE FILING ADJUSTED										
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION		EE30	127,707	78,971	2,913	11,938	18,455	4,961	305	138
3	O & M CUSTOMER ACCOUNTS		EE56	54,209	46,392	430	4,190	1,783	309	192	158
4	O & M CUST SVC & INFO		EE64	13,597	13,265	27	255	40	2	0	0
5	O & M SALES		EE65	6,591	3,091	238	621	1,929	515	32	0
6	O & M ADMIN & GENERAL		EE79	103,310	71,620	1,977	10,080	11,788	3,159	199	394
7	ADJUSTS TO O & M EXPENSES		EE99	(6,033)	(3,515)	(144)	(720)	(929)	(309)	(19)	(86)
8	TOTAL OPER & MAINT EXPENSES		EE00	298,300	209,067	5,421	26,268	32,946	8,606	706	602
9	DEMAND COMPONENT		EE00D	91,175	42,265	3,210	8,453	26,437	7,698	485	253
10	CUSTOMER COMPONENT		EE00C	207,125	166,802	2,211	17,815	6,509	908	221	349
11	DEPRECIATION & AMORTIZATION		ED00A	93,464	60,186	2,017	8,939	12,309	2,809	172	99
12	DEMAND COMPONENT		ED00AD	34,860	16,445	1,265	3,303	10,264	2,563	160	0
13	CUSTOMER COMPONENT		ED00AC	58,604	43,741	752	5,636	2,045	246	12	99
TAXES OTHER THAN INCOME											
14	EXCLUDING GROSS RECEIPTS		ET01	13,499	9,098	289	1,327	1,753	429	28	10
15	DEMAND COMPONENT		ET01D	4,993	2,342	180	471	1,461	391	26	0
16	CUSTOMER COMPONENT		ET01C	8,506	6,756	109	856	292	38	2	10
17	GROSS RECEIPTS TAX		TXG	29,886	17,747	211	3,753	5,088	1,285	106	98
18	DEMAND COMPONENT		TXGD	11,401	3,988	112	1,409	4,268	1,178	88	20
19	CUSTOMER COMPONENT		TXGC	18,485	13,759	99	2,344	820	107	18	78
20	ADJUSTED DEFERRED INC TAXES		TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
21	DEMAND COMPONENT		TXTAD	12,991	6,177	462	1,214	3,748	999	64	2
22	CUSTOMER COMPONENT		TXTAC	17,433	13,558	213	1,713	572	61	8	26
23	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
24	DEMAND COMPONENT		TX93D	(805)	(377)	(29)	(76)	(236)	(63)	(4)	0
25	CUSTOMER COMPONENT		TX93C	(1,108)	(858)	(14)	(111)	(36)	(4)	0	(2)
26	OP EXPENSES PRIOR INCOME TAX		OEBT	463,660	314,598	8,570	43,027	56,144	14,122	1,080	835
27	DEMAND COMPONENT		OEBTD	154,615	70,840	5,200	14,774	45,942	12,766	819	275
28	CUSTOMER COMPONENT		OEBTC	309,045	243,758	3,370	28,253	10,202	1,356	261	560
PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN											
29	TOTAL PA INCOME TAX		TSTX	1,239	(3,403)	(575)	1,787	2,601	666	64	78
30	DEMAND COMPONENT		TSTXD	3,009	(897)	(378)	792	2,291	630	60	0
31	CUSTOMER COMPONENT		TSTXC	(1,770)	(2,506)	(197)	995	311	37	4	77
32	TOTAL FED INC TAX		TFTX	(21,061)	(26,673)	(2,329)	3,195	4,834	1,332	154	215
33	DEMAND COMPONENT		TFTXD	(940)	(7,184)	(1,514)	1,592	4,408	1,282	144	1
34	CUSTOMER COMPONENT		TFTXC	(20,121)	(19,489)	(815)	1,603	427	50	11	214
35	TOTAL TAXES		TX99	52,074	15,269	(1,772)	12,802	18,324	4,705	420	427
36	DEMAND COMPONENT		TX99D	30,649	4,049	(1,167)	5,402	15,940	4,417	378	23
37	CUSTOMER COMPONENT		TX99C	21,425	11,220	(605)	7,400	2,386	289	43	403
38	TOTAL OPERATING EXPENSES		TOE	443,836	284,522	5,666	48,009	63,579	16,120	1,298	1,128
39	DEMAND COMPONENT		TOED	156,684	62,759	3,308	17,158	52,641	14,678	1,023	276
40	CUSTOMER COMPONENT		TOEC	287,154	221,763	2,358	30,851	10,940	1,443	276	851

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING EXPENSES - ADJUSTED - COMPLIANCE										
				COMPLIA							
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION :			EE30	48	9	24	20	1,411	8,497	12
3	O & M CUSTOMER ACCOUNTS			EE56	259	0	1	0	129	370	0
4	O & M CUST SVC & INFO			EE64	0	0	0	0	7	2	0
5	O & M SALES			EE65	0	0	12	0	123	30	0
6	O & M ADMIN & GENERAL			EE79	214	54	64	32	899	2,825	5
7	ADJUSTS TO O & M EXPENSES			EE99	(48)	(13)	(6)	10	(68)	(188)	0
8	TOTAL OPER & MAINT EXPENSES			EE00	471	50	95	62	2,492	11,495	17
9	DEMAND COMPONENT			EE00D	147	38	85	18	1,675	409	1
10	CUSTOMER COMPONENT			EE00C	324	12	10	44	817	11,086	16
11	DEPRECIATION & AMORTIZATION			ED00A	34	6	53	13	959	5,860	8
12	DEMAND COMPONENT			ED00AD	0	0	50	0	652	158	0
13	CUSTOMER COMPONENT			ED00AC	34	6	3	13	307	5,702	8
	TAXES OTHER THAN INCOME										
14	EXCLUDING GROSS RECEIPTS			ET01	4	0	7	1	132	421	0
15	DEMAND COMPONENT			ET01D	0	0	7	0	91	23	0
16	CUSTOMER COMPONENT			ET01C	4	0	0	1	41	398	0
17	GROSS RECEIPTS TAX			TXG	101	17	17	37	382	1,042	2
18	DEMAND COMPONENT			TXGD	13	3	16	(1)	268	39	0
19	CUSTOMER COMPONENT			TXGC	88	14	1	38	114	1,003	2
20	ADJUSTED DEFERRED INC TAXES			TXTA	17	2	24	3	320	1,239	2
21	DEMAND COMPONENT			TXTAD	3	0	23	0	237	62	0
22	CUSTOMER COMPONENT			TXTAC	14	2	1	3	83	1,177	2
23	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
24	DEMAND COMPONENT			TX93D	0	0	(1)	0	(15)	(4)	0
25	CUSTOMER COMPONENT			TX93C	(1)	0	0	0	(5)	(78)	0
26	OP EXPENSES PRIOR INCOME TAX			OEBT	626	75	195	116	4,265	19,975	29
27	DEMAND COMPONENT			OEBTD	163	41	180	17	2,908	687	1
28	CUSTOMER COMPONENT			OEBTC	463	34	15	99	1,357	19,288	28
	PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES (										
29	TOTAL PA INCOME TAX			TSTX	106	21	9	53	189	(356)	0
30	DEMAND COMPONENT			TSTXD	1	0	8	0	140	(7)	0
31	CUSTOMER COMPONENT			TSTXC	105	21	1	53	49	(348)	0
32	TOTAL FED INC TAX			TFTX	321	63	13	164	330	(2,675)	(1)
33	DEMAND COMPONENT			TFTXD	2	0	12	0	263	(65)	0
34	CUSTOMER COMPONENT			TFTXC	319	63	2	164	67	(2,609)	0
35	TOTAL TAXES			TX99	548	103	68	258	1,333	(411)	3
36	DEMAND COMPONENT			TX99D	19	3	65	(1)	984	48	0
37	CUSTOMER COMPONENT			TX99C	529	100	5	259	349	(457)	4
38	TOTAL OPERATING EXPENSES			TOE	1,053	159	217	333	4,784	16,944	28
39	DEMAND COMPONENT			TOED	166	41	200	17	3,311	615	1
40	CUSTOMER COMPONENT			TOEC	887	118	18	316	1,473	16,331	28

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES											
	SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV			495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAYMENT CHARGES		RCW4	R11	5,886	3,486	32	994	1,004	271	7	0
6	TOT ADJ'D SALE OF ELECTRICITY			RRTT	501,304	297,406	3,545	62,454	85,186	22,144	1,764	1,774
7	ANNUALIZATION	ANN			4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT (1)			ARTT	505,432	300,160	3,566	63,426	86,060	21,730	1,789	1,659
9	PROFORMA ADJUSTMENT LATE PAYMENTS (2)		RCW4		336	199	2	57	57	15	0	0
10	ADJUSTED SALE OF ELECTRICITY (4)				505,768	300,359	3,568	63,483	86,117	21,745	1,789	1,659
	OTHER OPERATING REVENUES											
11	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0	0
12	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0	0
13	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0	0
	RENT-ELECTRIC PROPERTY											
14	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0	0
15	DISTRIBUTION RELATED	S24	P30	R24	16,892	10,833	384	1,648	2,460	606	37	14
16	DEMAND COMPONENT		DP30	R23D	7,352	3,447	265	693	2,152	575	36	0
17	CUSTOMER COMPONENT		CP30	R23C	9,540	7,386	119	955	308	31	1	14
	OTHER ELECTRIC REVENUE											
18	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0	0
19	DISTRIBUTION RELATED	S27	P30	R27	884	567	20	86	129	32	2	1
20	DEMAND COMPONENT		DP30	R27D	385	181	14	36	113	30	2	0
21	CUSTOMER COMPONENT		CP30	R27C	499	386	6	50	16	2	0	1
22	OTHER	S37	K939	R37	0	0	0	0	0	0	0	0
23	DEMAND COMPONENT		DK939	R37D	0	0	0	0	0	0	0	0
24	CUSTOMER COMPONENT		CK939	R37C	0	0	0	0	0	0	0	0
25	TOTAL OTHER OPERATING REVS			ROOT	17,776	11,400	404	1,734	2,589	638	39	15
26	DEMAND COMPONENT			ROOTD	7,737	3,628	279	729	2,265	605	38	0
27	CUSTOMER COMPONENT			ROOTC	10,039	7,772	125	1,005	324	33	1	15
28	TOTAL OPERATING REVENUES (2)				523,544	311,759	3,972	65,217	88,706	22,383	1,828	1,674
29	PUC ADJUSTMENT LATE PAYMENTS (3)				739	438	4	125	126	34	1	0
30	TOTAL OPERATING REVENUES (4)			ROT	524,283	312,197	3,976	65,342	88,832	22,417	1,829	1,674
31	BASE FOR GROSS RECEIPTS TAX			RRBG	506,507	300,797	3,572	63,608	86,243	21,779	1,790	1,659
32	GROSS RECEIPTS TAX @ 5.9%			TXGR	29,886	17,747	211	3,753	5,088	1,285	106	98

- (1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04
(2) ProForma Adjustments Exhibits Future 1 & Future 1 Revised
(3) PUC Adjustments Final Order
(4) Adjusted Results for Compliance

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES										
	SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV			1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAYMENT CHARGES		RCW4	R11	0	0	0	0	52	40	0
6	TOT ADJ'D SALE OF ELECTRICITY			RRTT	1,717	283	314	662	6,274	17,745	36
7	ANNUALIZATION	ANN			(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT (1)			ARTT	1,706	281	281	621	6,464	17,652	37
9	PROFORMA ADJUSTMENT LATE PAYMENTS (2)		RCW4		0	0	0	0	3	2	0
10	ADJUSTED SALE OF ELECTRICITY (4)				1,706	281	281	621	6,467	17,654	37
	OTHER OPERATING REVENUES										
11	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0
12	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
13	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
	RENT-ELECTRIC PROPERTY										
14	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
15	DISTRIBUTION RELATED	S24	P30	R24	5	1	14	2	184	703	1
16	DEMAND COMPONENT		DP30	R23D	0	0	14	0	137	33	0
17	CUSTOMER COMPONENT		CP30	R23C	5	1	0	2	47	670	1
	OTHER ELECTRIC REVENUE										
18	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
19	DISTRIBUTION RELATED	S27	P30	R27	0	0	1	0	9	37	0
20	DEMAND COMPONENT		DP30	R27D	0	0	1	0	7	2	0
21	CUSTOMER COMPONENT		CP30	R27C	0	0	0	0	2	35	0
22	OTHER	S37	K939	R37	0	0	0	0	0	0	0
23	DEMAND COMPONENT		DK939	R37D	0	0	0	0	0	0	0
24	CUSTOMER COMPONENT		CK939	R37C	0	0	0	0	0	0	0
25	TOTAL OTHER OPERATING REVS			ROOT	5	1	15	2	193	740	1
26	DEMAND COMPONENT			ROOTD	0	0	15	0	144	35	0
27	CUSTOMER COMPONENT			ROOTC	5	1	0	2	49	705	1
28	TOTAL OPERATING REVENUES (2)				1,711	282	296	623	6,660	18,394	38
29	PUC ADJUSTMENT LATE PAYMENTS (3)				0	0	0	0	7	5	0
30	TOTAL OPERATING REVENUES (4)			ROT	1,711	282	296	623	6,667	18,399	38
31	BASE FOR GROSS RECEIPTS TAX			RRBG	1,706	281	281	621	6,474	17,659	37
32	GROSS RECEIPTS TAX @ 5.9%			TXGR	101	17	17	37	382	1,042	2

- (1) Budgeted Results from Exhibit JMK2 as filed on 3-29-04
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(4) Adjusted Results for Compliance

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DERIVATION-										
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS										
	ADJUSTED - COMPLIANCE										
1	OPERATING REVENUES		ROT	524,283	312,197	3,976	65,342	88,832	22,417	1,829	1,674
	MINUS OPERATING EXPENSES										
2	OP EXPENSES PRIOR INCOME TAX		OEBT	463,660	314,598	8,570	43,027	56,144	14,122	1,080	835
3	EQUALS: TAXABLE INCOME		TAXI	60,623	(2,401)	(4,594)	22,315	32,688	8,295	749	839
	PLUS: ADJUSTMENTS TO										
4	TAXABLE INCOME		TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)	(146)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	(59,027)	(79,728)	(7,241)	10,929	16,433	4,476	503	693
	PA INCOME TAX CALCULATION										
6	TAXABLE NET INCOME		TNI	(59,027)	(79,728)	(7,241)	10,929	16,433	4,476	503	693
7	TOTAL SPECIAL DEDUCTIONS		TASI	71,329	45,930	1,539	6,822	9,392	2,144	132	75
8	PA TAXABLE INCOME		TSTI	12,302	(33,798)	(5,702)	17,751	25,825	6,620	635	768
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	12,302	(33,798)	(5,702)	17,751	25,825	6,620	635	768
11	PA INCOME TAX @ 9.99%		GSIT	1,229	(3,376)	(570)	1,773	2,580	661	63	77
12	PA TAX CREDITS		TS20	0	0	0	0	0	0	0	0
	PA INCOME TAX ADJUSTMENTS		TSTA	10	(27)	(5)	14	21	5	1	1
14	TOTAL PA INCOME TAX		TSIT1	1,239	(3,403)	(575)	1,787	2,601	666	64	78
	FEDERAL INC TAX CALCULATION										
15	TAXABLE NET INCOME		TNI	(59,027)	(79,728)	(7,241)	10,929	16,433	4,476	503	693
	DEDUCTIONS										
16	PA INCOME TAX		GSIT	1,239	(3,403)	(575)	1,787	2,601	666	64	78
17	TOTAL DEDUCTIONS		TSFS	1,239	(3,403)	(575)	1,787	2,601	666	64	78
18	FEDERAL TAXABLE INCOME		TFTI	(60,266)	(76,325)	(6,666)	9,142	13,832	3,810	439	615
19	FEDERAL INCOME TAX @ 35.0%		GFIT	(21,093)	(26,714)	(2,333)	3,200	4,841	1,334	154	215
	FEDERAL INCOME TAX ADJUSTMENTS			32	41	4	(5)	(7)	(2)	0	0
21	TOTAL FEDERAL INCOME TAX		TFIT1	(21,061)	(26,673)	(2,329)	3,195	4,834	1,332	154	215

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

Line No.	Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
	DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
	ADJUSTED - COMPLIANCE									
1	OPERATING REVENUES		ROT	1,711	282	296	623	6,667	18,399	38
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX		OEBT	626	75	195	116	4,265	19,975	29
3	EQUALS: TAXABLE INCOME		TAXI	1,085	207	101	507	2,402	(1,576)	9
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME		TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	1,022	201	47	521	1,135	(8,011)	(4)
	PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME		TNI	1,022	201	47	521	1,135	(8,011)	(4)
7	TOTAL SPECIAL DEDUCTIONS		TASI	26	5	40	10	733	4,476	6
8	PA TAXABLE INCOME		TSTI	1,048	206	87	531	1,868	(3,535)	2
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	1,048	206	87	531	1,868	(3,535)	2
11	PA INCOME TAX @ 9.99%		GSIT	105	21	9	53	187	(353)	0
12	PA TAX CREDITS		TS20	0	0	0	0	0	0	0
	PA INCOME TAX ADJUSTMENTS									
13	ADJUSTMENTS		TSTA	1	0	0	0	2	(3)	0
14	TOTAL PA INCOME TAX		TSIT1	106	21	9	53	189	(356)	0
	FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME		TNI	1,022	201	47	521	1,135	(8,011)	(4)
	DEDUCTIONS									
16	PA INCOME TAX		GSIT	106	21	9	53	189	(356)	0
17	TOTAL DEDUCTIONS		TSFS	106	21	9	53	189	(356)	0
18	FEDERAL TAXABLE INCOME		TFTI	916	180	38	468	946	(7,655)	(4)
19	FEDERAL INCOME TAX @ 35.0%		GFIT	321	63	13	164	331	(2,679)	(1)
	FEDERAL INCOME TAX ADJUSTMENTS									
20	ADJUSTMENTS			0	0	0	0	(1)	4	0
21	TOTAL FEDERAL INCOME TAX		TFIT1	321	63	13	164	330	(2,675)	(1)

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	ADJUSTMENTS TO TAXABLE INCOME											
					COMPLIANCE FILING ADJUSTED							
1	INTEREST EXPENSE	ITA1	RBX	TA1	(60,689)	(39,280)	(1,425)	(5,875)	(8,954)	(2,235)	(140)	(65)
2	DEMAND COMPONENT		DRBX	TA1D	(26,548)	(12,452)	(959)	(2,502)	(7,772)	(2,089)	(130)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(34,141)	(26,828)	(466)	(3,373)	(1,182)	(146)	(10)	(65)
4	DEFERRED INCOME TAXES			TXT	30,424	19,735	675	2,927	4,320	1,060	72	28
5	DEMAND COMPONENT			TXTD	12,991	6,177	462	1,214	3,748	999	64	2
6	CUSTOMER COMPONENT			TXTC	17,433	13,558	213	1,713	572	61	8	26
7	NET INVESTMENT TAX CREDIT			TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
8	DEMAND COMPONENT			TX93D	(805)	(377)	(29)	(76)	(236)	(63)	(4)	0
9	CUSTOMER COMPONENT			TX93C	(1,108)	(858)	(14)	(111)	(36)	(4)	0	(2)
10	SEVERENCE PAY	ITA20	K939	TA20	(128)	(90)	(2)	(12)	(14)	(3)	0	0
11	DEMAND COMPONENT		DK939	TA20D	(37)	(17)	(1)	(3)	(11)	(3)	0	0
12	CUSTOMER COMPONENT		CK939	TA20C	(91)	(73)	(1)	(9)	(3)	0	0	0
	BOOK DEPRECIATION & AMORTIZATION											
13	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
14	DISTRIBUTION	ITAE13	ED30	TAE13	78,406	49,713	1,720	7,457	10,611	2,409	148	89
15	DEMAND COMPONENT		RED30D	TAE13D	30,256	14,282	1,099	2,869	8,914	2,208	138	0
16	CUSTOMER COMPONENT		RED30C	TAE13C	48,150	35,431	621	4,588	1,697	201	10	89
17	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	12,017	8,513	232	1,193	1,297	309	19	7
18	DEMAND COMPONENT		RED88D	TAF13D	3,470	1,627	125	327	1,016	272	17	0
19	CUSTOMER COMPONENT		RED88C	TAF13C	8,547	6,886	107	866	281	37	2	7
20	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	3,041	1,958	65	290	401	91	5	3
21	DEMAND COMPONENT		RED00D	ED99AD	1,134	535	41	107	334	83	5	0
22	CUSTOMER COMPONENT		RED00C	ED99AC	1,907	1,423	24	183	67	8	0	3
23	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	93,464	60,184	2,017	8,940	12,309	2,809	172	99
24	DEMAND COMPONENT			TA13D	34,860	16,444	1,265	3,303	10,264	2,563	160	0
25	CUSTOMER COMPONENT			TA13C	58,604	43,740	752	5,637	2,045	246	12	99
26	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	543	385	11	54	59	14	1	0
27	DEMAND COMPONENT		RED88D	TA14D	157	74	6	15	46	12	1	0
28	CUSTOMER COMPONENT		RED88C	TA14C	386	311	5	39	13	2	0	0
	TAX DEPRECIATION & AMORTIZATION											
29	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
30	DISTRIBUTION	ITAE15	ED30	TAE15	(161,924)	(102,666)	(3,552)	(15,401)	(21,913)	(4,975)	(306)	(184)
31	DEMAND COMPONENT		RED30D	TAE15D	(62,485)	(29,495)	(2,269)	(5,925)	(18,409)	(4,560)	(285)	0
32	CUSTOMER COMPONENT		RED30C	TAE15C	(99,439)	(73,171)	(1,283)	(9,476)	(3,504)	(415)	(21)	(184)
33	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(36,223)	(25,661)	(700)	(3,597)	(3,909)	(932)	(57)	(21)
34	DEMAND COMPONENT		RED88D	TAF15D	(10,458)	(4,903)	(377)	(986)	(3,062)	(820)	(51)	0
35	CUSTOMER COMPONENT		RED88C	TAF15C	(25,765)	(20,758)	(323)	(2,611)	(847)	(112)	(6)	(21)
36	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(198,147)	(128,327)	(4,252)	(18,998)	(25,822)	(5,907)	(363)	(205)
37	DEMAND COMPONENT			TA15D	(72,943)	(34,398)	(2,646)	(6,911)	(21,471)	(5,380)	(336)	0
38	CUSTOMER COMPONENT			TA15C	(125,204)	(93,929)	(1,606)	(12,087)	(4,351)	(527)	(27)	(205)
39	POST RETIREMENT BENEFITS	ITA20	K939	TA20	(2,226)	(1,576)	(43)	(221)	(240)	(57)	(3)	(1)
40	DEMAND COMPONENT		DK939	TA20D	(643)	(301)	(23)	(61)	(188)	(50)	(3)	0
41	CUSTOMER COMPONENT		CK939	TA20C	(1,583)	(1,275)	(20)	(160)	(52)	(7)	0	(1)
	BALANCE CARRIED FORWARD											
42	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(138,672)	(90,199)	(3,062)	(13,372)	(18,614)	(4,386)	(265)	(146)
43	DEMAND COMPONENT			TAST1D	(52,968)	(24,850)	(1,925)	(5,021)	(15,620)	(4,011)	(248)	2
44	CUSTOMER COMPONENT			TAST1C	(85,704)	(65,349)	(1,137)	(8,351)	(2,994)	(375)	(17)	(148)

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
ADJUSTMENTS TO TAXABLE INCOME											
1	INTEREST EXPENSE	ITA1	RBX	TA1	(25)	(4)	(32)	24	(685)	(1,990)	(7)
2	DEMAND COMPONENT		DRBX	TA1D	0	0	(30)	0	(495)	(121)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(25)	(4)	(2)	24	(190)	(1,869)	(7)
4	DEFERRED INCOME TAXES			TXT	17	2	24	3	320	1,239	2
5	DEMAND COMPONENT			TXTD	3	0	23	0	237	62	0
6	CUSTOMER COMPONENT			TXTC	14	2	1	3	83	1,177	2
7	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
8	DEMAND COMPONENT			TX93D	0	0	(1)	0	(15)	(4)	0
9	CUSTOMER COMPONENT			TX93C	(1)	0	0	0	(5)	(78)	0
10	SEVERENCE PAY	ITA20	K939	TA20	0	0	0	0	(1)	(3)	0
11	DEMAND COMPONENT		DK939	TA20D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	0	(3)	0
BOOK DEPRECIATION & AMORTIZATION											
13	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0
14	DISTRIBUTION	ITAE13	ED30	TAE13	31	6	45	12	827	5,332	8
15	DEMAND COMPONENT		RED30D	TAE13D	0	0	42	0	567	137	0
16	CUSTOMER COMPONENT		RED30C	TAE13C	31	6	3	12	260	5,195	8
17	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	2	0	6	1	101	337	0
18	DEMAND COMPONENT		RED88D	TAF13D	0	0	6	0	64	16	0
19	CUSTOMER COMPONENT		RED88C	TAF13C	2	0	0	1	37	321	0
20	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	1	0	2	0	31	191	0
21	DEMAND COMPONENT		RED00D	ED99AD	0	0	2	0	21	5	0
22	CUSTOMER COMPONENT		RED00C	ED99AC	1	0	0	0	10	186	0
23	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	34	6	53	13	959	5,860	8
24	DEMAND COMPONENT			TA13D	0	0	50	0	652	158	0
25	CUSTOMER COMPONENT			TA13C	34	6	3	13	307	5,702	8
26	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	0	0	0	0	5	15	0
27	DEMAND COMPONENT		RED88D	TA14D	0	0	0	0	3	1	0
28	CUSTOMER COMPONENT		RED88C	TA14C	0	0	0	0	2	14	0
TAX DEPRECIATION & AMORTIZATION											
29	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0
30	DISTRIBUTION	ITAE15	ED30	TAE15	(64)	(12)	(93)	(25)	(1,708)	(11,011)	(17)
31	DEMAND COMPONENT		RED30D	TAE15D	0	0	(87)	0	(1,171)	(283)	0
32	CUSTOMER COMPONENT		RED30C	TAE15C	(64)	(12)	(6)	(25)	(537)	(10,728)	(17)
33	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(6)	0	(18)	(3)	(305)	(1,016)	0
34	DEMAND COMPONENT		RED88D	TAF15D	0	0	(18)	0	(193)	(48)	0
35	CUSTOMER COMPONENT		RED88C	TAF15C	(6)	0	0	(3)	(112)	(968)	0
36	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(70)	(12)	(111)	(28)	(2,013)	(12,027)	(17)
37	DEMAND COMPONENT			TA15D	0	0	(105)	0	(1,364)	(331)	0
38	CUSTOMER COMPONENT			TA15C	(70)	(12)	(6)	(28)	(649)	(11,696)	(17)
39	POST RETIREMENT BENEFITS	ITA20	K939	TA20	0	0	(1)	0	(19)	(62)	0
40	DEMAND COMPONENT		DK939	TA20D	0	0	(1)	0	(12)	(3)	0
41	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	(7)	(59)	0
BALANCE CARRIED FORWARD											
42	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(45)	(8)	(68)	12	(1,454)	(7,050)	(14)
43	DEMAND COMPONENT			TAST1D	3	0	(64)	0	(995)	(238)	0
44	CUSTOMER COMPONENT			TAST1C	(48)	(8)	(4)	12	(459)	(6,812)	(14)

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME											
	CONTINUED											
				TAST1	(138,672)	(90,199)	(3,062)	(13,372)	(18,614)	(4,386)	(265)	(146)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	487	345	9	48	52	12	1	0
3	DEMAND COMPONENT		DK939	TA27D	141	66	5	13	41	11	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	346	279	4	35	11	1	0	0
5	VACATION PAY	ITA28	K939	TA28	800	566	15	80	87	20	1	0
6	DEMAND COMPONENT		DK939	TA28D	231	108	8	22	68	18	1	0
7	CUSTOMER COMPONENT		CK939	TA28C	569	458	7	58	19	2	0	0
8	PENSION EXPENSE	ITA30	K939	TA30	2,092	1,482	41	208	226	53	3	1
9	DEMAND COMPONENT		DK939	TA30D	604	283	22	57	177	47	3	0
10	CUSTOMER COMPONENT		CK939	TA30C	1,488	1,199	19	151	49	6	0	1
11	POST EMPL BENE/VERP	ITA37	K939	TA37	292	207	6	29	32	8	0	0
12	DEMAND COMPONENT		DK939	TA37D	84	39	3	8	25	7	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	208	168	3	21	7	1	0	0
14	AMORTIZ LEASEDEQUIPMENT	ITA44	K939	TA44	16,281	11,534	314	1,615	1,757	417	26	9
15	DEMAND COMPONENT		DK939	TA44D	4,700	2,203	170	443	1,376	367	23	0
16	CUSTOMER COMPONENT		CK939	TA44C	11,581	9,331	144	1,172	381	50	3	9
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	(779)	(537)	(15)	(77)	(84)	(20)	(1)	(1)
18	DEMAND COMPONENT		DP00	TA45D	(225)	(106)	(8)	(21)	(66)	(18)	(1)	0
19	CUSTOMER COMPONENT		CP00	TA45C	(554)	(431)	(7)	(56)	(18)	(2)	0	(1)
	BALANCE CARRIED FORWARD											
20	ADJUSTMENTS TO TAXABLE INCOME											
				TAST2	(119,499)	(76,599)	(2,692)	(11,469)	(16,544)	(3,896)	(235)	(137)
21	DEMAND COMPONENT			TAST2D	(47,433)	(22,257)	(1,725)	(4,499)	(13,999)	(3,579)	(221)	2
22	CUSTOMER COMPONENT			TAST2C	(72,066)	(54,342)	(967)	(6,970)	(2,545)	(317)	(14)	(139)

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(45)	(8)	(68)	12	(1,454)	(7,050)	(14)
	CONTINUED										
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	0	0	0	0	5	14	0
3	DEMAND COMPONENT		DK939	TA27D	0	0	0	0	3	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	0	0	0	0	2	13	0
5	VACATION PAY	ITA28	K939	TA28	0	0	0	0	6	22	0
6	DEMAND COMPONENT		DK939	TA28D	0	0	0	0	4	1	0
7	CUSTOMER COMPONENT		CK939	TA28C	0	0	0	0	2	21	0
8	PENSION EXPENSE	ITA30	K939	TA30	0	0	1	0	17	59	0
9	DEMAND COMPONENT		DK939	TA30D	0	0	1	0	11	3	0
10	CUSTOMER COMPONENT		CK939	TA30C	0	0	0	0	6	56	0
11	POST EMPL BENE/VERP	ITA37	K939	TA37	0	0	0	0	3	8	0
12	DEMAND COMPONENT		DK939	TA37D	0	0	0	0	2	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	0	0	0	0	1	8	0
14	AMORTIZ LEASEDEQUIPMENT	ITA44	K939	TA44	3	1	10	1	138	456	1
15	DEMAND COMPONENT		DK939	TA44D	0	0	9	0	88	21	0
16	CUSTOMER COMPONENT		CK939	TA44C	3	1	1	1	50	435	1
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	0	0	0	0	(7)	(38)	0
18	DEMAND COMPONENT		DP00	TA45D	0	0	0	0	(4)	(1)	0
19	CUSTOMER COMPONENT		CP00	TA45C	0	0	0	0	(3)	(37)	0
	BALANCE CARRIED FORWARD										
20	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(42)	(7)	(57)	13	(1,292)	(6,529)	(13)
21	DEMAND COMPONENT			TAST2D	3	0	(54)	0	(891)	(213)	0
22	CUSTOMER COMPONENT			TAST2C	(45)	(7)	(3)	13	(401)	(6,316)	(13)

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	BALANCE BROUGHT FORWARD				COMPLIANCE FILING ADJUSTED							
1	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(119,499)	(76,599)	(2,692)	(11,469)	(16,544)	(3,896)	(235)	(137)
	CONTINUED											
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	(153)	(99)	(3)	(15)	(22)	(5)	0	0
3	DEMAND COMPONENT		DP00	TA48D	(64)	(30)	(2)	(6)	(19)	(5)	0	0
4	CUSTOMER COMPONENT		CP00	TA48C	(89)	(69)	(1)	(9)	(3)	0	0	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	(1,865)	(1,592)	(6)	(77)	(92)	(20)	(16)	(13)
6	DEMAND COMPONENT		P00D	TA54D	(637)	(485)	(4)	(31)	(80)	(19)	(15)	0
7	CUSTOMER COMPONENT		P00C	TA54C	(1,229)	(1,107)	(2)	(46)	(12)	(1)	(1)	(13)
8	TAXES CAPITALIZED	ITA57	K939	TA57	(770)	(546)	(15)	(76)	(83)	(19)	(1)	0
9	DEMAND COMPONENT		DK939	TA57D	(222)	(104)	(8)	(21)	(65)	(17)	(1)	0
10	CUSTOMER COMPONENT		CK939	TA57C	(548)	(442)	(7)	(55)	(18)	(2)	0	0
	ADJUST SALES OF PROPERTY											
11	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
12	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(97)	(63)	(3)	(10)	(14)	(3)	0	0
13	DEMAND COMPONENT		DP30	TA84FD	(42)	(20)	(2)	(4)	(12)	(3)	0	0
14	CUSTOMER COMPONENT		CP30	TA84FC	(55)	(43)	(1)	(6)	(2)	0	0	0
15	GENERAL PROPERTY	ITA84G	K939	TA84	(39)	(28)	0	(4)	(4)	(1)	0	0
16	DEMAND COMPONENT		DK939	TA84GD	(11)	(5)	0	(1)	(3)	(1)	0	0
17	CUSTOMER COMPONENT		CK939	TA84GC	(28)	(23)	0	(3)	(1)	0	0	0
18	TOTAL ADJUST SALES OF PROPERTY			TA84	(136)	(91)	(3)	(14)	(18)	(4)	0	0
19	DEMAND COMPONENT			TA84D	(53)	(25)	(2)	(5)	(15)	(4)	0	0
20	CUSTOMER COMPONENT			TA84C	(83)	(66)	(1)	(9)	(3)	0	0	0
21	REMOVAL COSTS											
22	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0	0
23	DISTRIBUTION	ITA62	P30	TA62	(7,440)	(4,771)	(170)	(726)	(1,084)	(267)	(17)	(6)
24	DEMAND COMPONENT		DP30	TA62D	(3,238)	(1,518)	(117)	(305)	(948)	(253)	(16)	0
25	CUSTOMER COMPONENT		CP30	TA62C	(4,202)	(3,253)	(53)	(421)	(136)	(14)	(1)	(6)
26	TOTAL REMOVAL COSTS			TA64	(7,440)	(4,771)	(170)	(726)	(1,084)	(267)	(17)	(6)
27	DEMAND COMPONENT			TA64D	(3,238)	(1,518)	(117)	(305)	(948)	(253)	(16)	0
28	CUSTOMER COMPONENT			TA64C	(4,202)	(3,253)	(53)	(421)	(136)	(14)	(1)	(6)
29	CLEARING ACCOUNTS	ITA66	K939	TA66	0	0	0	0	0	0	0	0
30	DEMAND COMPONENT		DK939	TA66D	0	0	0	0	0	0	0	0
31	CUSTOMER COMPONENT		CK939	TA66C	0	0	0	0	0	0	0	0
	BALANCE CARRIED FORWARD											
32	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(129,861)	(83,698)	(2,889)	(12,377)	(17,843)	(4,211)	(269)	(156)
33	DEMAND COMPONENT			TAST3D	(51,644)	(24,419)	(1,858)	(4,867)	(15,126)	(3,877)	(253)	2
34	CUSTOMER COMPONENT			TAST3C	(78,217)	(59,279)	(1,031)	(7,510)	(2,717)	(334)	(16)	(158)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	BALANCE BROUGHT FORWARD			COMPLIA							
1	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(42)	(7)	(57)	13	(1,292)	(6,529)	(13)
	CONTINUED										
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	0	0	0	0	(1)	(6)	0
3	DEMAND COMPONENT		DP00	TA48D	0	0	0	0	(1)	0	0
4	CUSTOMER COMPONENT		CP00	TA48C	0	0	0	0	0	(6)	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	(22)	0	0	0	(3)	(25)	0
6	DEMAND COMPONENT		P00D	TA54D	0	0	0	0	(2)	(1)	0
7	CUSTOMER COMPONENT		P00C	TA54C	(22)	0	0	0	(1)	(24)	0
8	TAXES CAPITALIZED	ITA57	K939	TA57	0	0	0	0	(6)	(22)	0
9	DEMAND COMPONENT		DK939	TA57D	0	0	0	0	(4)	(1)	0
10	CUSTOMER COMPONENT		CK939	TA57C	0	0	0	0	(2)	(21)	0
	ADJUST SALES OF PROPERTY										
11	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0
12	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	0	0	0	0	(1)	(4)	0
13	DEMAND COMPONENT		DP30	TA84FD	0	0	0	0	(1)	0	0
14	CUSTOMER COMPONENT		CP30	TA84FC	0	0	0	0	0	(4)	0
15	GENERAL PROPERTY	ITA84G	K939	TA84	0	0	0	0	0	(1)	0
16	DEMAND COMPONENT		DK939	TA84GD	0	0	0	0	0	0	0
17	CUSTOMER COMPONENT		CK939	TA84GC	0	0	0	0	0	(1)	0
18	TOTAL ADJUST SALES OF PROPERTY			TA84	0	0	0	0	(1)	(5)	0
19	DEMAND COMPONENT			TA84D	0	0	0	0	(1)	0	0
20	CUSTOMER COMPONENT			TA84C	0	0	0	0	0	(5)	0
21	REMOVAL COSTS										
22	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0
23	DISTRIBUTION	ITA62	P30	TA62	(2)	0	(6)	(1)	(81)	(310)	(1)
24	DEMAND COMPONENT		DP30	TA62D	0	0	(6)	0	(60)	(15)	0
25	CUSTOMER COMPONENT		CP30	TA62C	(2)	0	0	(1)	(21)	(295)	(1)
26	TOTAL REMOVAL COSTS			TA64	(2)	0	(6)	(1)	(81)	(310)	(1)
27	DEMAND COMPONENT			TA64D	0	0	(6)	0	(60)	(15)	0
28	CUSTOMER COMPONENT			TA64C	(2)	0	0	(1)	(21)	(295)	(1)
29	CLEARING ACCOUNTS	ITA66	K939	TA66	0	0	0	0	0	0	0
30	DEMAND COMPONENT		DK939	TA66D	0	0	0	0	0	0	0
31	CUSTOMER COMPONENT		CK939	TA66C	0	0	0	0	0	0	0
	BALANCE CARRIED FORWARD										
32	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(66)	(7)	(63)	12	(1,384)	(6,897)	(14)
33	DEMAND COMPONENT			TAST3D	3	0	(60)	0	(959)	(230)	0
34	CUSTOMER COMPONENT			TAST3C	(69)	(7)	(3)	12	(425)	(6,667)	(14)

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	\$1,000										
	COMPLIANCE FILING ADJUSTED										
1	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME										
	CONTINUED										
2	SERP	ITA70	K939	TA70	233	165	4	23	25	6	0
3	DEMAND COMPONENT		DK939	TA70D	67	31	2	6	20	5	0
4	CUSTOMER COMPONENT		CK939	TA70C	166	134	2	17	5	1	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,288)	(3,037)	(83)	(426)	(462)	(110)	(7)
6	DEMAND COMPONENT		DK939	TA72D	(1,238)	(580)	(45)	(117)	(362)	(97)	(6)
7	CUSTOMER COMPONENT		CK939	TA72C	(3,050)	(2,457)	(38)	(309)	(100)	(13)	(1)
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	13,293	8,525	303	1,296	1,937	476	29
10	DEMAND COMPONENT		DP30	TA80D	5,786	2,713	209	545	1,694	452	28
11	CUSTOMER COMPONENT		CP30	TA80C	7,507	5,812	94	751	243	24	1
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	13,293	8,525	303	1,296	1,937	476	29
13	DEMAND COMPONENT			TA81D	5,786	2,713	209	545	1,694	452	28
14	CUSTOMER COMPONENT			TA81C	7,507	5,812	94	751	243	24	1
15	A & G CAPITALIZED	ITA82	K929	TA82	918	650	18	91	99	24	1
16	DEMAND COMPONENT		DK929	TA82D	265	124	10	25	78	21	1
17	CUSTOMER COMPONENT		CK929	TA82C	653	526	8	66	21	3	0
18	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	0	0	0	0	0	0	0
19	DEMAND COMPONENT		TRRBG	TA87D	0	0	0	0	0	0	0
20	CUSTOMER COMPONENT		TRRBG	TA87C	0	0	0	0	0	0	0
21	SOFTWARE AMORTIZATION	ITA89	K939	TA89	0	0	0	0	0	0	0
22	DEMAND COMPONENT		DK939	TA89D	0	0	0	0	0	0	0
23	CUSTOMER COMPONENT		CK939	TA89C	0	0	0	0	0	0	0
24	CONSUMER EDUCATION	ITA90	K939	TA90	(298)	(211)	(6)	(29)	(32)	(8)	0
25	DEMAND COMPONENT		DK939	TA90D	(86)	(40)	(3)	(8)	(25)	(7)	0
26	CUSTOMER COMPONENT		CK939	TA90C	(212)	(171)	(3)	(21)	(7)	(1)	0
27	HURRICANE ISABEL DEFERRAL	ITA91	K939	TA91	0	0	0	0	0	0	0
28	DEMAND COMPONENT		DK939	TA91D	0	0	0	0	0	0	0
29	CUSTOMER COMPONENT		CK939	TA91C	0	0	0	0	0	0	0
30	FIN45 RENT AMORTIZATION	ITA92	K939	TA92	762	540	15	76	82	19	1
31	DEMAND COMPONENT		DK939	TA92D	220	103	8	21	64	17	1
32	CUSTOMER COMPONENT		CK939	TA92C	542	437	7	55	18	2	0
33	OBSOLETE INVENTORY	ITA94	P30	TA94	(88)	(57)	(2)	(9)	(13)	(3)	0
34	DEMAND COMPONENT		DP30	TA94D	(38)	(18)	(1)	(4)	(11)	(3)	0
35	CUSTOMER COMPONENT		CP30	TA94C	(50)	(39)	(1)	(5)	(2)	0	0
36	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(322)	(208)	(7)	(31)	(48)	(12)	(1)
37	DEMAND COMPONENT		DP01	TA95D	(139)	(65)	(5)	(13)	(41)	(11)	(1)
38	CUSTOMER COMPONENT		CP01	TA95C	(183)	(143)	(2)	(18)	(7)	(1)	0
39	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)
40	DEMAND COMPONENT			TATD	(46,810)	(22,151)	(1,683)	(4,412)	(13,709)	(3,500)	(230)
41	CUSTOMER COMPONENT			TATC	(72,840)	(55,176)	(964)	(6,974)	(2,546)	(319)	(16)

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	BALANCE BROUGHT FORWARD										
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(66)	(7)	(63)	12	(1,384)	(6,897)	(14)
2	SERP	ITA70	K939	TA70	0	0	0	0	2	6	0
3	DEMAND COMPONENT		DK939	TA70D	0	0	0	0	1	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	0	0	0	0	1	6	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(1)	0	(2)	0	(36)	(121)	0
6	DEMAND COMPONENT		DK939	TA72D	0	0	(2)	0	(23)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(1)	0	0	0	(13)	(115)	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	4	1	11	2	145	553	1
10	DEMAND COMPONENT		DP30	TA80D	0	0	11	0	108	26	0
11	CUSTOMER COMPONENT		CP30	TA80C	4	1	0	2	37	527	1
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	4	1	11	2	145	553	1
13	DEMAND COMPONENT			TA81D	0	0	11	0	108	26	0
14	CUSTOMER COMPONENT			TA81C	4	1	0	2	37	527	1
15	A & G CAPITALIZED	ITA82	K929	TA82	0	0	0	0	8	26	0
16	DEMAND COMPONENT		DK929	TA82D	0	0	0	0	5	1	0
17	CUSTOMER COMPONENT		CK929	TA82C	0	0	0	0	3	25	0
18	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	0	0	0	0	0	0	0
19	DEMAND COMPONENT		TRRBG	TA87D	0	0	0	0	0	0	0
20	CUSTOMER COMPONENT		TRRBG	TA87C	0	0	0	0	0	0	0
21	SOFTWARE AMORTIZATION	ITA89	K939	TA89	0	0	0	0	0	0	0
22	DEMAND COMPONENT		DK939	TA89D	0	0	0	0	0	0	0
23	CUSTOMER COMPONENT		CK939	TA89C	0	0	0	0	0	0	0
24	CONSUMER EDUCATION	ITA90	K939	TA90	0	0	0	0	(3)	(8)	0
25	DEMAND COMPONENT		DK939	TA90D	0	0	0	0	(2)	0	0
26	CUSTOMER COMPONENT		CK939	TA90C	0	0	0	0	(1)	(8)	0
27	HURRICANE ISABEL DEFERRAL	ITA91	K939	TA91	0	0	0	0	0	0	0
28	DEMAND COMPONENT		DK939	TA91D	0	0	0	0	0	0	0
29	CUSTOMER COMPONENT		CK939	TA91C	0	0	0	0	0	0	0
30	FIN45 RENT AMORTIZATION	ITA92	K939	TA92	0	0	0	0	6	21	0
31	DEMAND COMPONENT		DK939	TA92D	0	0	0	0	4	1	0
32	CUSTOMER COMPONENT		CK939	TA92C	0	0	0	0	2	20	0
33	OBSOLETE INVENTORY	ITA94	P30	TA94	0	0	0	0	(1)	(4)	0
34	DEMAND COMPONENT		DP30	TA94D	0	0	0	0	(1)	0	0
35	CUSTOMER COMPONENT		CP30	TA94C	0	0	0	0	0	(4)	0
36	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	0	0	0	0	(4)	(11)	0
37	DEMAND COMPONENT		DP01	TA95D	0	0	0	0	(3)	(1)	0
38	CUSTOMER COMPONENT		CP01	TA95C	0	0	0	0	(1)	(10)	0
39	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
40	DEMAND COMPONENT			TATD	3	0	(51)	0	(870)	(209)	0
41	CUSTOMER COMPONENT			TATC	(66)	(6)	(3)	14	(397)	(6,226)	(13)

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
INCOME TAX ADJUSTMENTS												
COMPLIANCE FILING ADJUSTED												
PA SPECIAL ADJUSTMENTS												
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	68,192	43,911	1,472	6,522	8,981	2,050	126	72
5	DEMAND COMPONENT		RED00D	TAS2D	25,434	11,999	923	2,410	7,489	1,870	117	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	42,758	31,912	549	4,112	1,492	180	9	72
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED00	TAS3	3,282	2,113	70	314	432	99	6	3
8	DEMAND COMPONENT		RED00D	TAS3D	1,224	577	44	116	360	90	6	0
9	CUSTOMER COMPONENT		RED00C	TAS3C	2,058	1,536	26	198	72	9	0	3
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	(145)	(94)	(3)	(14)	(21)	(5)	0	0
11	DEMAND COMPONENT		DP01	TAS4D	(63)	(30)	(2)	(6)	(18)	(5)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	(82)	(64)	(1)	(8)	(3)	0	0	0
13	TOTAL SPECIAL DEDUCTIONS			TASI	71,329	45,930	1,539	6,822	9,392	2,144	132	75
14	DEMAND COMPONENT			TASID	26,595	12,546	965	2,520	7,831	1,955	123	0
15	CUSTOMER COMPONENT			TASIC	44,734	33,384	574	4,302	1,561	189	9	75
16	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0	0
19	PA TAX CREDITS			TS20	0	0	0	0	0	0	0	0
20	DEMAND COMPONENT			TS20D	0	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT			TS20C	0	0	0	0	0	0	0	0

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	INCOME TAX ADJUSTMENTS										
	PA SPECIAL ADJUSTMENTS										
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	25	5	38	10	700	4,275	6
5	DEMAND COMPONENT		RED00D	TAS2D	0	0	36	0	476	115	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	25	5	2	10	224	4,160	6
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED00	TAS3	1	0	2	0	34	206	0
8	DEMAND COMPONENT		RED00D	TAS3D	0	0	2	0	23	6	0
9	CUSTOMER COMPONENT		RED00C	TAS3C	1	0	0	0	11	200	0
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	0	0	0	0	(1)	(5)	0
11	DEMAND COMPONENT		DP01	TAS4D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	0	0	0	0	0	(5)	0
13	TOTAL SPECIAL DEDUCTIONS			TAS1	26	5	40	10	733	4,476	6
14	DEMAND COMPONENT			TAS1D	0	0	38	0	498	121	0
15	CUSTOMER COMPONENT			TAS1C	26	5	2	10	235	4,355	6
16	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0
19	PA TAX CREDITS			TS20	0	0	0	0	0	0	0
20	DEMAND COMPONENT			TS20D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT			TS20C	0	0	0	0	0	0	0

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS			COMPLIANCE FILING ADJUSTED							
	ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	6,961	4,123	38	1,176	1,187	320	8
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	502,379	298,043	3,551	62,636	85,369	22,193	1,765	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	506,507	300,797	3,572	63,608	86,243	21,779	1,790	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	11,400	404	1,734	2,589	638	39	15
10	TOTAL OPERATING REVENUES		ROT	524,283	312,197	3,976	65,342	88,832	22,417	1,829	1,674
	OPERATION EXPENSES										
	OPERATION AND MAINTENANCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EE0T	170,593	130,091	2,508	14,330	14,491	3,645	401	464
14	TOTAL OPER & MAINT EXPENSES		EE00	298,300	209,067	5,421	26,268	32,946	8,606	706	602
	DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,710	1,720	7,457	10,611	2,409	148	89
17	OTHER DEPREC EXP		ED0T	15,058	10,476	297	1,482	1,698	400	24	10
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE		ED00A	93,464	60,186	2,017	8,939	12,309	2,809	172	99
	TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	4,299	2,782	99	418	632	157	10	4
20	OTHER OTHER TAXES		ET001	9,200	6,316	190	909	1,121	272	18	6
21	DEFERRED INCOME TAXES		TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
23	GROSS RECEIPTS TAX		TXG	29,886	17,747	211	3,753	5,088	1,285	106	98
24	TOTAL PA INCOME TAX		TSIT1	1,239	(3,408)	(575)	1,787	2,601	666	64	78
25	TOTAL FED INC TAX		TFTX	(21,061)	(26,673)	(2,329)	3,195	4,834	1,332	154	215
26	TOTAL TAXES		TFIT1	52,074	15,266	(1,772)	12,802	18,324	4,705	420	427
27	TOTAL OPERATION EXPENSES		TEXP1	443,838	284,519	5,666	48,009	63,579	16,120	1,298	1,128
28	RETURN (LN 11 - 36)		PRERTN	80,445	27,678	(1,690)	17,333	25,253	6,297	531	546
29	TOTAL RATE BASE		RBX	1,836,964	1,188,218	43,171	177,572	270,794	67,662	4,238	1,973
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	4.38%	2.33%	-3.91%	9.76%	9.33%	9.31%	12.53%	27.67%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	53.20%	-89.27%	222.83%	213.01%	212.56%	286.07%	631.74%

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

Line No.	Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	ADJUSTED - COMPLIANCE									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4 R11	0	0	0	0	62	47	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	1,717	283	314	662	6,284	17,752	36
7	ANNUALIZATION PRESENT REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,706	281	281	621	6,474	17,659	37
9	OTHER OPERATING REVENUES		ROOT	5	1	15	2	193	740	1
10	TOTAL OPERATING REVENUES		ROT	1,711	282	296	623	6,667	18,399	38
	OPERATION EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,411	8,497	12
13	OTHER OPER & MAINT EXPENSES		EE0T	423	41	71	42	1,081	2,998	5
14	TOTAL OPER & MAINT EXPENSES		EE00	471	50	95	62	2,492	11,495	17
	DEPRECIATION EXPENSE									
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	45	12	827	5,332	8
17	OTHER DEPREC EXP		ED0T	3	0	8	1	132	528	0
	TOTAL DEPRECIATION AND									
18	AMORTIZATION EXPENSE		ED00A	34	6	53	13	959	5,860	8
	TAXES									
19	CAPITAL STOCK PRESENT LEVEL		ET1	2	0	2	1	47	145	0
20	OTHER OTHER TAXES		ET001	2	0	5	0	85	276	0
21	DEFERRED INCOME TAXES		TXTA	17	2	24	3	320	1,239	2
22	NET INVESTMENT TAX CREDIT		TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX		TXG	101	17	17	37	382	1,042	2
24	TOTAL PA INCOME TAX		TSIT1	106	21	9	53	189	(356)	0
25	TOTAL FED INC TAX		TFTX	321	63	13	164	330	(2,675)	(1)
26	TOTAL TAXES		TFIT1	548	103	69	258	1,333	(411)	3
27	TOTAL OPERATION EXPENSES		TEXP1	1,053	159	217	333	4,784	16,944	28
28	RETURN (LN 11 - 36)		PRERTN	658	123	79	290	1,883	1,455	10
29	TOTAL RATE BASE		RBX	751	134	975	264	20,754	60,291	166
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	87.62%	91.79%	8.10%	109.85%	9.07%	2.41%	6.02%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2000.46%	2095.66%	184.93%	2507.99%	207.08%	55.02%	137.44%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	WAGES AND SALARIES ALLOCATOR				COMPLIANCE FILING ADJUSTED							
	CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL											
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	51,860	33,259	1,181	5,059	7,554	1,859	114	42
3	DEMAND COMPONENT		DP30	K907D	22,572	10,584	815	2,127	6,607	1,765	110	0
4	CUSTOMER COMPONENT		CP30	K907C	29,288	22,675	366	2,932	947	94	4	42
5	CUSTOMER ACCTS	K920	RC10	K921	23,075	19,976	249	2,377	371	15	1	2
6	CUSTOMER SERV & INFO	K922	RC10	K923	1,594	1,380	17	164	26	1	0	0
7	SALES	K924	DAT2	K925	1,654	776	60	156	484	129	8	0
	TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL											
8	ALLOCATOR			K929	78,183	55,391	1,507	7,756	8,435	2,004	123	44
9	ALLOCATOR			RK929	100.00%	70.845%	1.928%	9.920%	10.788%	2.563%	0.157%	0.056%
10	DEMAND COMPONENT			K929D	22,572	10,584	815	2,127	6,607	1,765	110	0
11	ALLOCATOR			DK929	100.00%	46.886%	3.611%	9.423%	29.271%	7.819%	0.487%	0.000%
12	CUSTOMER COMPONENT			K929C	55,611	44,807	692	5,629	1,828	239	13	44
13	ALLOCATOR			CK929	100.00%	80.570%	1.244%	10.122%	3.287%	0.430%	0.023%	0.079%
14	ADMIN & GENERAL	K930	K929	K931	3,473	2,460	67	345	375	89	6	2
15	DEMAND COMPONENT		DK929	K931D	1,003	470	36	95	294	78	5	0
16	CUSTOMER COMPONENT		CK929	K931C	2,470	1,990	31	250	81	11	1	2
	TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL											
17	ALLOCATOR			K939	81,856	57,849	1,574	8,101	8,810	2,093	129	46
18	ALLOCATOR			RK939	100.00%	70.842%	1.928%	9.921%	10.788%	2.563%	0.158%	0.056%
19	DEMAND COMPONENT			K939D	23,575	11,053	851	2,222	6,901	1,843	115	0
20	ALLOCATOR			DK939	100.00%	46.879%	3.610%	9.425%	29.273%	7.818%	0.488%	0.000%
21	CUSTOMER COMPONENT			K939C	58,081	46,796	723	5,879	1,909	250	14	46
22	ALLOCATOR			CK939	100.00%	80.568%	1.245%	10.122%	3.287%	0.430%	0.024%	0.079%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output COMPLI	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	WAGES AND SALARIES ALLOCATOR										
	CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL										
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	14	3	43	6	565	2,158	3
3	DEMAND COMPONENT		DP30	K907D	0	0	42	0	421	102	0
4	CUSTOMER COMPONENT		CP30	K907C	14	3	1	6	144	2,056	3
5	CUSTOMER ACCTS	K920	RC10	K921	0	0	0	0	63	22	0
6	CUSTOMER SERV & INFO	K922	RC10	K923	0	0	0	0	4	2	0
7	SALES	K924	DAT2	K925	0	0	3	0	31	8	0
	TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL										
8	EXCLUDING ADMIN & GENERAL			K929	14	3	46	6	663	2,190	3
9	ALLOCATOR			RK929	0.018%	0.004%	0.059%	0.008%	0.848%	2.801%	0.005%
10	DEMAND COMPONENT			K929D	0	0	42	0	421	102	0
11	ALLOCATOR			DK929	0.000%	0.000%	0.186%	0.000%	1.865%	0.452%	0.000%
12	CUSTOMER COMPONENT			K929C	14	3	4	6	242	2,088	3
13	ALLOCATOR			CK929	0.025%	0.005%	0.007%	0.011%	0.435%	3.755%	0.007%
14	ADMIN & GENERAL	K930	K929	K931	1	0	2	0	30	98	0
15	DEMAND COMPONENT		DK929	K931D	0	0	2	0	19	5	0
16	CUSTOMER COMPONENT		CK929	K931C	1	0	0	0	11	93	0
	TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL										
17	INCLUDING ADMIN & GENERAL			K939	15	3	48	6	693	2,288	3
18	ALLOCATOR			RK939	0.018%	0.004%	0.059%	0.007%	0.849%	2.802%	0.005%
19	DEMAND COMPONENT			K939D	0	0	44	0	440	107	0
20	ALLOCATOR			DK939	0.000%	0.000%	0.187%	0.000%	1.866%	0.454%	0.000%
21	CUSTOMER COMPONENT			K939C	15	3	4	6	253	2,181	3
22	ALLOCATOR			CK939	0.026%	0.005%	0.007%	0.010%	0.436%	3.755%	0.006%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
COMPLIANCE FILING ADJUSTED											
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1		244,958	175,371	7,305	21,824	26,114	5,608	269	2,474
2	ALLOCATOR		RCW1	100.00%	71.593%	2.982%	8.909%	10.662%	2.289%	0.110%	1.010%
3	METER READING EXPENSE	CW2		10,417,861	9,027,502	112,400	1,074,169	167,330	6,790	270	740
4	ALLOCATOR		RCW2	100.00%	86.653%	1.081%	10.311%	1.606%	0.065%	0.003%	0.007%
5	LATE PAYMENTS	CW4		5,886	3,486	32	994	1,004	271	7	0
6	ALLOCATOR		RCW4	100.00%	59.225%	0.544%	16.888%	17.057%	4.804%	0.119%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5		19,325	16,499	62	797	954	210	162	133
8	ALLOCATOR		RCW5	100.00%	85.376%	0.321%	4.124%	4.937%	1.087%	0.838%	0.688%
9	CUSTOMER DEPOSITS	CW6		16,040	10,074	79	1,977	2,467	341	0	20
10	ALLOCATOR		RCW6	100.00%	62.806%	0.493%	12.325%	15.380%	2.126%	0.000%	0.125%
11	CUSTOMER ADVANCES	CW7		158,416	0	0	137,064	21,352	0	0	0
12	ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.522%	13.478%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8		1,405,153	1,166,954	14,244	172,481	44,964	0	0	0
14	ALLOCATOR		RCW8	100.00%	83.048%	1.014%	12.275%	3.200%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1,385,635	1,169,970	14,268	161,373	35,433	0	0	0
16	ALLOCATOR		RCW9	100.00%	84.436%	1.030%	11.646%	2.557%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10		1,330,589	1,151,910	14,342	137,064	21,352	866	34	95
18	ALLOCATOR		RC10	100.00%	86.572%	1.078%	10.301%	1.606%	0.065%	0.003%	0.007%
19	SECONDARY CUSTOMERS	C30		1,329,549	1,151,910	14,342	137,064	21,352	0	0	0
20	ALLOCATOR		RC30	100.00%	86.638%	1.079%	10.309%	1.606%	0.000%	0.000%	0.000%
III DEMANDS (1,000 KWH)											
21	TRANSMISSION LEVEL DEMANDS	D10		6,029,613	2,320,941	80,283	377,743	1,465,094	829,643	50,183	491,779
22	ALLOCATOR		RD10	100.00%	38.493%	1.331%	6.265%	24.299%	13.759%	0.832%	8.156%
23	PRIMARY LEVEL DEMANDS	D20		6,501,174	2,819,810	217,071	566,500	1,760,092	939,736	58,511	0
24	ALLOCATOR		RD20	100.00%	43.374%	3.339%	8.714%	27.073%	14.455%	0.900%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		5,502,927	2,819,810	217,071	566,500	1,760,092	0	0	0
26	ALLOCATOR		RD30	100.00%	51.241%	3.945%	10.295%	31.984%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		5,475,486	2,819,810	217,071	566,500	1,760,092	0	0	0
28	ALLOCATOR		RD30K	100.00%	51.499%	3.964%	10.346%	32.145%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403		1	0	0	0	0	0	0	0
30	ALLOCATOR		RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405		1	0	0	0	0	0	0	0
32	ALLOCATOR		RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407		1	0	0	0	0	0	0	0
34	ALLOCATOR		RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		1	0	0	0	0	0	0	0
36	ALLOCATOR		RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY											
37	MWH SALES UNANNUALIZED	ES15		36,689,129	12,889,883	399,999	2,034,025	8,732,335	5,567,372	404,108	3,348,588
38	ALLOCATOR		RES15	100.00%	35.161%	1.090%	5.544%	23.802%	15.174%	1.101%	9.127%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1			861	175	89	346	4,312	0	210
2	ALLOCATOR			RCW1	0.351%	0.071%	0.036%	0.141%	1.780%	0.000%	0.086%
3	METER READING EXPENSE	CW2			260	30	10	10	28,300	0	50
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.272%	0.000%	0.000%
5	LATE PAYMENTS	CW4			0	0	0	0	52	40	0
6	ALLOCATOR			RCW4	0.000%	0.000%	0.000%	0.000%	0.883%	0.680%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			223	0	0	0	29	256	0
8	ALLOCATOR			RCW5	1.154%	0.000%	0.000%	0.000%	0.150%	1.325%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	1,000	60	22	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	6.234%	0.374%	0.137%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,267	1,243	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.375%	0.088%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,591	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.331%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10			33	4	1	1	3,611	1,270	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.271%	0.095%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,611	1,270	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.272%	0.096%	0.000%
III DEMANDS (1,000 KWH)											
21	TRANSMISSION LEVEL DEMANDS	D10			219,103	71,650	15,237	35,568	58,982	12,782	625
22	ALLOCATOR			RD10	3.634%	1.188%	0.253%	0.590%	0.978%	0.212%	0.010%
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	112,013	27,441	0
24	ALLOCATOR			RD20	0.000%	0.000%	0.000%	0.000%	1.723%	0.422%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	112,013	27,441	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	2.036%	0.499%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	112,013	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	2.046%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY											
37	MWH SALES UNANNUALIZED	ES15			1,944,598	511,847	72,000	242,640	413,115	111,595	7,024
38	ALLOCATOR			RES15	5.300%	1.395%	0.196%	0.661%	1.126%	0.304%	0.019%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PROGRAM GENERATED ALLOCATORS				COMPLIANCE FILING ADJUSTED								
1	TOTAL NET ELECTRIC PLANT	P01		2,140,223	1,383,577	49,771	208,590	314,821	78,119	4,796	2,146	
2	DEMAND COMPONENT	P01D		928,987	434,762	33,469	87,350	271,375	72,879	4,539	0	
3	CUSTOMER COMPONENT	P01C		1,213,236	948,815	16,302	121,240	43,446	5,240	257	2,146	
4	ALLOCATOR	RP01		100.00%	64.645%	2.326%	9.746%	14.710%	3.650%	0.224%	0.100%	
5	ALLOCATOR	DP01		100.00%	46.901%	3.611%	9.423%	29.275%	7.862%	0.490%	0.000%	
6	ALLOCATOR	CP01		100.00%	78.205%	1.344%	9.993%	3.581%	0.432%	0.021%	0.177%	
7	TOTAL ELECTRIC PLANT IN SVC	P00		3,426,813	2,220,408	76,848	334,797	486,335	119,410	7,351	2,667	
8	DEMAND COMPONENT	P00D		1,441,959	676,156	52,054	135,852	422,055	112,762	7,023	0	
9	CUSTOMER COMPONENT	P00C		1,984,854	1,544,252	24,794	198,945	64,280	6,648	328	2,667	
10	ALLOCATOR	DP00		100.00%	46.891%	3.610%	9.421%	29.270%	7.820%	0.487%	0.000%	
11	ALLOCATOR	CP00		100.00%	77.802%	1.249%	10.023%	3.239%	0.335%	0.017%	0.134%	
12	TOTAL TRANS/DIST PLANT	AT2		3,088,522	1,980,753	70,327	301,236	449,839	110,740	6,816	2,477	
13	DEMAND COMPONENT	AT2D		1,344,304	630,376	48,529	126,648	393,468	105,127	6,546	0	
14	CUSTOMER COMPONENT	AT2C		1,744,218	1,350,377	21,798	174,588	56,371	5,613	270	2,477	
15	ALLOCATOR	DAT2		100.00%	46.892%	3.610%	9.421%	29.269%	7.820%	0.487%	0.000%	
16	ALLOCATOR	CAT2		100.00%	77.420%	1.250%	10.010%	3.232%	0.322%	0.015%	0.142%	
WORKING CAPITAL ALLOCATOR												
O&M LESS UNCOLLECTIBLE ACCOUNTS												
17	TOTAL APPLICABLE EXPENSE	WCAP		-22,963	-19,620	-115	-968	-1,176	-266	-141	-114	
18	DEMAND COMPONENT	WCAPD		-509	-239	-18	-48	-149	-40	-2	0	
19	CUSTOMER COMPONENT	WCAPC		-22,454	-19,381	-97	-920	-1,027	-226	-139	-114	
20	ALLOCATOR	DWCAP		100.00%	46.956%	3.536%	9.430%	29.272%	7.859%	0.393%	0.000%	
21	ALLOCATOR	CWCAP		100.00%	86.313%	0.432%	4.096%	4.573%	1.007%	0.619%	0.508%	
22	TOTAL RATE BASE	RBX		1,850,174	1,197,490	43,426	179,102	272,983	68,126	4,260	1,964	
23	DEMAND COMPONENT	RBXD		809,335	379,592	29,225	76,267	236,938	63,683	3,968	0	
24	CUSTOMER COMPONENT	RBXC		1,040,839	817,898	14,201	102,835	36,045	4,443	292	1,964	
25	ALLOCATOR	TRBX		100.00%	64.723%	2.347%	9.678%	14.752%	3.682%	0.230%	0.106%	
26	ALLOCATOR	DRBX		100.00%	46.904%	3.611%	9.423%	29.276%	7.869%	0.490%	0.000%	
27	ALLOCATOR	CRBX		100.00%	78.580%	1.364%	9.879%	3.462%	0.427%	0.028%	0.189%	
28	NET ORIG COST RATE BASE	NOP		1,801,658	1,163,976	42,501	174,952	266,950	66,646	4,111	1,878	
29	DEMAND COMPONENT	NOPD		792,781	371,828	28,626	74,706	232,093	62,385	3,886	0	
30	CUSTOMER COMPONENT	NOPC		1,008,877	792,148	13,875	100,246	34,857	4,261	225	1,878	
31	ALLOCATOR	TNOP		100.00%	64.604%	2.359%	9.710%	14.816%	3.699%	0.228%	0.103%	
32	ALLOCATOR	TNOPD		100.00%	46.903%	3.611%	9.423%	29.276%	7.869%	0.490%	0.000%	
33	ALLOCATOR	TNOPC		100.00%	78.517%	1.375%	9.935%	3.454%	0.422%	0.022%	0.186%	
34	BASE FOR GROSS RECEIPTS TAX	RRBG		506,507	300,796	3,572	63,608	86,243	21,779	1,790	1,659	
35	ALLOCATOR	TRRBG		100.00%	59.383%	0.704%	12.557%	17.026%	4.300%	0.353%	0.328%	

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

Line No.	adjusted to 100% for allocations	Input Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLIAL	L5-S
PROGRAM GENERATED ALLOCATORS			COMPLIA							
1	TOTAL NET ELECTRIC PLANT		P01	744	150	1,211	298	23,910	71,910	183
2	DEMAND COMPONENT		P01D	0	0	1,128	0	17,273	4,213	0
3	CUSTOMER COMPONENT		P01C	744	150	83	298	6,637	67,697	183
4	ALLOCATOR		RP01	0.035%	0.007%	0.057%	0.014%	1.117%	3.360%	0.009%
5	ALLOCATOR		DP01	0.000%	0.000%	0.122%	0.000%	1.863%	0.454%	0.000%
6	ALLOCATOR		CP01	0.061%	0.012%	0.007%	0.025%	0.547%	5.580%	0.015%
7	TOTAL ELECTRIC PLANT IN SVC		P00	924	186	2,754	371	36,491	138,048	226
8	DEMAND COMPONENT		P00D	0	0	2,649	0	26,866	6,543	0
9	CUSTOMER COMPONENT		P00C	924	186	105	371	9,825	131,505	226
10	ALLOCATOR		DP00	0.000%	0.000%	0.184%	0.000%	1.863%	0.454%	0.000%
11	ALLOCATOR		CP00	0.047%	0.009%	0.005%	0.019%	0.485%	6.625%	0.011%
12	TOTAL TRANS/DIST PLANT		AT2	861	174	2,555	346	33,619	128,568	211
13	DEMAND COMPONENT		AT2D	0	0	2,467	0	25,044	6,099	0
14	CUSTOMER COMPONENT		AT2C	861	174	88	346	8,575	122,469	211
15	ALLOCATOR		DAT2	0.000%	0.000%	0.184%	0.000%	1.863%	0.454%	0.000%
16	ALLOCATOR		CAT2	0.049%	0.010%	0.005%	0.020%	0.492%	7.021%	0.012%
WORKING CAPITAL ALLOCATOR										
O&M LESS UNCOLLECTIBLE ACCOUNTS										
17	TOTAL APPLICABLE EXPENSE		WCAP	-187	0	-2	0	-52	-317	0
18	DEMAND COMPONENT		WCAPD	0	0	-1	0	-9	-2	0
19	CUSTOMER COMPONENT		WCAPC	-187	0	-1	0	-43	-315	0
20	ALLOCATOR		DWCAP	0.000%	0.000%	0.196%	0.000%	1.768%	0.393%	0.000%
21	ALLOCATOR		CWCAP	0.833%	0.000%	0.004%	0.000%	0.192%	1.403%	0.000%
22	TOTAL RATE BASE		RBX	755	135	981	(739)	20,882	60,639	167
23	DEMAND COMPONENT		RBXD	0	0	906	0	15,082	3,677	0
24	CUSTOMER COMPONENT		RBXC	755	135	75	(739)	5,800	56,962	167
25	ALLOCATOR		TRBX	0.041%	0.007%	0.053%	-0.040%	1.129%	3.277%	0.014%
26	ALLOCATOR		DRBX	0.000%	0.000%	0.112%	0.000%	1.864%	0.454%	0.000%
27	ALLOCATOR		CRBX	0.073%	0.013%	0.007%	-0.071%	0.557%	5.473%	0.020%
28	NET ORIG COST RATE BASE		NOP	658	133	954	-737	20,440	59,033	163
29	DEMAND COMPONENT		NOPD	0	0	881	0	14,773	3,603	0
30	CUSTOMER COMPONENT		NOPC	658	133	73	-737	5,667	55,430	163
31	ALLOCATOR		TNOP	0.036%	0.007%	0.053%	-0.041%	1.135%	3.277%	0.014%
32	ALLOCATOR		TNORD	0.000%	0.000%	0.111%	0.000%	1.863%	0.454%	0.000%
33	ALLOCATOR		TNOPC	0.064%	0.013%	0.007%	-0.073%	0.562%	5.494%	0.021%
34	BASE FOR GROSS RECEIPTS TAX		RRBG	1,706	281	281	621	6,474	17,859	37
35	ALLOCATOR		TRRBG	0.337%	0.055%	0.055%	0.123%	1.278%	3.486%	0.012%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
				COMPLIANCE FILING ADJUSTED								
PROGRAM GENERATED ALLOCATORS												
DEPRECIATION AND AMORTIZATION EXPENSE												
1	TOTAL DEPRECIATION EXPENSE			ED00	90,423	58,225	1,952	8,649	11,908	2,718	167	96
2	DEMAND COMPONENT			ED00D	33,726	15,909	1,224	3,196	9,930	2,480	155	0
3	CUSTOMER COMPONENT			ED00C	56,697	42,316	728	5,453	1,978	238	12	96
4	ALLOCATOR			RED00D	100.00%	47.178%	3.629%	9.476%	29.443%	7.353%	0.460%	0.000%
5	ALLOCATOR			RED00C	100.00%	74.635%	1.284%	9.618%	3.489%	0.420%	0.021%	0.169%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	78,406	49,710	1,720	7,457	10,611	2,409	148	89
7	DEMAND COMPONENT			ED30D	30,256	14,280	1,099	2,869	8,914	2,208	138	0
8	CUSTOMER COMPONENT			ED30C	48,150	35,430	621	4,588	1,697	201	10	89
9	ALLOCATOR			RED30D	100.00%	47.204%	3.632%	9.482%	29.462%	7.298%	0.456%	0.000%
10	ALLOCATOR			RED30C	100.00%	73.584%	1.290%	9.529%	3.524%	0.417%	0.021%	0.185%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	12,017	8,514	232	1,192	1,297	309	19	7
12	DEMAND COMPONENT			ED88D	3,470	1,627	125	327	1,016	272	17	0
13	CUSTOMER COMPONENT			ED88C	8,547	6,886	107	866	281	37	2	7
14	ALLOCATOR			RED88D	100.00%	46.887%	3.602%	9.424%	29.280%	7.839%	0.490%	0.000%
15	ALLOCATOR			RED88C	100.00%	80.566%	1.252%	10.132%	3.288%	0.433%	0.023%	0.082%
16	TOTAL DISTRIBUTION PLANT			P30	3,088,522	1,980,753	70,327	301,236	449,839	110,740	6,816	2,477
17	DEMAND COMPONENT			P30D	1,344,304	830,376	48,529	126,648	393,468	105,127	6,546	0
18	CUSTOMER COMPONENT			P30C	1,744,218	1,350,377	21,798	174,588	56,371	5,613	270	2,477
19	ALLOCATOR			RP30	100.00%	64.131%	2.277%	9.753%	14.565%	3.586%	0.221%	0.080%
20	ALLOCATOR			DP30	100.00%	46.892%	3.610%	9.421%	29.269%	7.820%	0.487%	0.000%
21	ALLOCATOR			CP30	100.00%	77.420%	1.250%	10.010%	3.232%	0.322%	0.015%	0.142%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	501,304	297,405	3,545	62,454	85,186	22,144	1,764	1,774
23	ALLOCATOR			RRRTT	100.00%	59.326%	0.707%	12.458%	16.993%	4.417%	0.352%	0.354%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PROGRAM GENERATED ALLOCATORS											
DEPRECIATION AND AMORTIZATION EXPENSE											
1	TOTAL DEPRECIATION EXPENSE			ED00	33	6	51	13	928	5,669	8
2	DEMAND COMPONENT			ED00D	0	0	48	0	631	153	0
3	CUSTOMER COMPONENT			ED00C	33	6	3	13	297	5,516	8
4	ALLOCATOR			RED00D	0.000%	0.000%	0.142%	0.000%	1.871%	0.454%	0.000%
5	ALLOCATOR			RED00C	0.058%	0.011%	0.005%	0.023%	0.524%	9.729%	0.014%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	31	6	45	12	827	5,332	8
7	DEMAND COMPONENT			ED30D	0	0	42	0	567	137	0
8	CUSTOMER COMPONENT			ED30C	31	6	3	12	260	5,195	8
9	ALLOCATOR			RED30D	0.000%	0.000%	0.139%	0.000%	1.874%	0.453%	0.000%
10	ALLOCATOR			RED30C	0.064%	0.012%	0.006%	0.025%	0.540%	10.789%	0.017%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	2	0	6	1	101	337	0
12	DEMAND COMPONENT			ED88D	0	0	6	0	64	16	0
13	CUSTOMER COMPONENT			ED88C	2	0	0	1	37	321	0
14	ALLOCATOR			RED88D	0.000%	0.000%	0.173%	0.000%	1.844%	0.461%	0.000%
15	ALLOCATOR			RED88C	0.023%	0.000%	0.000%	0.012%	0.433%	3.756%	0.000%
16	TOTAL DISTRIBUTION PLANT			P30	861	174	2,555	346	33,619	128,588	211
17	DEMAND COMPONENT			P30D	0	0	2,467	0	25,044	6,099	0
18	CUSTOMER COMPONENT			P30C	861	174	88	346	8,575	122,469	211
19	ALLOCATOR			RP30	0.028%	0.006%	0.083%	0.011%	1.089%	4.163%	0.007%
20	ALLOCATOR			DP30	0.000%	0.000%	0.184%	0.000%	1.863%	0.454%	0.000%
21	ALLOCATOR			CP30	0.049%	0.010%	0.005%	0.020%	0.492%	7.021%	0.012%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	1,717	283	314	662	6,274	17,745	36
23	ALLOCATOR			RRRTT	0.343%	0.056%	0.063%	0.132%	1.252%	3.540%	0.007%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY – PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2004

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	COMPLIANCE FILING ADJUSTED										
	OPERATING REVENUES - ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP		631,261	361,790	3,982	79,858	120,140	30,855	2,078	1,793
3	REVENUE ADJUSTMENT - Hurricane Isabel			(1,194)	0	0	(388)	(586)	(149)	(10)	(8)
4	TOTAL DISTRIBUTION REVENUES		RRTP	630,067	361,790	3,982	79,470	119,554	30,706	2,068	1,785
5	ANNUALIZATION ADJUSTMENT		ANNP	5,386	3,389	24	1,283	1,237	(536)	29	(95)
6	TOT ADJ'D SALE OF ELECTRICITY		ARTTP	635,453	365,179	4,006	80,733	120,791	30,170	2,097	1,690
7	LATE PAY CHARGES		R11P	7,361	4,359	41	1,243	1,256	323	8	16
8	TOTAL REVENUES - ELECTRIC SALES			642,814	369,538	4,047	81,976	122,047	30,493	2,105	1,706
9	OTHER OPERATING REVENUES		ROOT	17,776	11,400	404	1,734	2,589	638	39	15
10	TOTAL OPERATING REVENUES		ROTP	660,590	380,938	4,451	83,710	124,636	31,131	2,144	1,721
	OPERATION EXPENSES										
	OPERATING AND MAINTENANCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
13	OTHER OPER & MAINT EXPENSES		EE0T	171,674	130,852	2,528	14,426	14,611	3,676	404	466
14	TOTAL OPER & MAINT EXPENSES		EE00	299,381	209,828	5,441	26,364	33,066	8,637	709	604
	DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,710	1,720	7,457	10,611	2,409	148	89
17	OTHER DEPRECIATION EXPENSE		ED0T	15,058	10,476	297	1,482	1,698	400	24	10
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	93,464	60,186	2,017	8,939	12,309	2,809	172	99
	TAXES										
19	CAPITAL STOCK PROP LEVEL		ET1P	5,267	3,407	122	513	775	192	12	5
20	OTHER-W/O CAP STOCK		ET001	8,232	5,691	167	814	978	237	16	5
21	DEFERRED INCOME TAXES		TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
23	GROSS RECEIPTS TAX		TXG	37,926	21,803	239	4,837	7,201	1,799	124	101
24	TOTAL PA INCOME TAX		TSIT1	13,945	3,010	(527)	3,493	5,938	1,478	93	81
25	TOTAL FED INC TAX		TFTX	19,009	(6,598)	(2,204)	8,633	15,451	3,915	246	229
26	TOTAL TAXES		TFIT1	112,890	45,813	(1,571)	21,030	34,391	8,614	559	447
27	TOTAL OPERATING EXPENSES		TEXP1	505,735	315,827	5,887	56,333	79,766	20,060	1,440	1,150
28	RETURN (LN 11 - 36) PPUC Approved - Final Order		PRERTN	154,855	65,111	(1,436)	27,377	44,870	11,071	704	571
29	TOTAL RATE BASE		RBX	1,836,964	1,188,218	43,171	177,572	270,794	67,862	4,238	1,973
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.43%	5.48%	-3.33%	15.42%	16.57%	16.36%	16.61%	28.94%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	65.01%	-39.50%	182.92%	196.56%	194.07%	197.03%	343.30%

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES - ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP			1,249	202	389	662	8,709	19,478	76
3	REVENUE ADJUSTMENT - Hurricane Isabel				(5)	(1)	(2)	(3)	(42)	0	0
4	TOTAL DISTRIBUTION REVENUES			RRTP	1,244	201	387	659	8,667	19,478	76
5	ANNUALIZATION ADJUSTMENT			ANNP	(7)	(1)	(41)	(41)	266	(103)	2
6	TOT ADJ'D SALE OF ELECTRICITY			ARTTP	1,237	200	346	618	8,933	19,375	78
7	LATE PAY CHARGES			R11P	0	0	0	0	65	50	0
8	TOTAL REVENUES - ELECTRIC SALES				1,237	200	346	618	8,998	19,425	78
9	OTHER OPERATING REVENUES			ROOT	5	1	15	2	193	740	1
10	TOTAL OPERATING REVENUES			ROTP	1,242	201	361	620	9,191	20,165	79
	OPERATION EXPENSES										
	OPERATING AND MAINTENANCE EXPENSES										
11	TRANSMISSION			EE20	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	48	9	24	20	1,411	8,487	12
13	OTHER OPER & MAINT EXPENSES			EE0T	425	41	71	42	1,090	3,039	5
14	TOTAL OPER & MAINT EXPENSES			EE00	473	50	95	62	2,501	11,536	17
	DEPRECIATION EXPENSE										
15	TRANSMISSION			ED20	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	31	6	45	12	827	5,332	8
17	OTHER DEPRECIATION EXPENSE			ED0T	3	0	8	1	132	528	0
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	34	6	53	13	959	5,860	8
	TAXES										
19	CAPITAL STOCK PROP LEVEL			ET1P	2	0	3	1	58	177	0
20	OTHER-W/O CAP STOCK			ET001	2	0	4	0	74	244	0
21	DEFERRED INCOME TAXES			TXTA	17	2	24	3	320	1,239	2
22	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX			TXG	73	12	20	36	531	1,146	5
24	TOTAL PA INCOME TAX			TSIT1	60	13	15	53	423	(191)	4
25	TOTAL FED INC TAX			TFTX	182	39	33	163	1,079	(2,174)	11
26	TOTAL TAXES			TFIT1	335	66	98	256	2,465	359	22
27	TOTAL OPERATING EXPENSES			TEXP1	842	122	246	331	5,925	17,755	47
28	RETURN (LN 11 - 36) PPUC Approved - Final Order			PRRTN	400	79	115	289	3,266	2,410	32
29	TOTAL RATE BASE			RBX	751	134	975	264	20,754	60,291	166
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	53.26%	58.96%	11.79%	109.47%	15.74%	4.00%	19.28%
31	CLASS RATE IN % OF TOTAL			PRCLRT	631.79%	699.41%	139.86%	1298.58%	186.71%	47.45%	228.71%

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING EXPENSES - ADJUSTED - COMPLIANCE			COMPLIANCE FILING ADJUSTED								
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION			EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
3	O & M CUSTOMER ACCOUNTS			EE56	54,209	46,388	430	4,190	1,783	309	192	158
4	O & M CUST SVC & INFO			EE60	13,597	13,265	27	255	40	2	0	0
5	O & M SALES			EE65	6,591	3,091	238	621	1,929	515	32	0
6	O & M ADMIN & GENERAL			EE79	103,310	71,620	1,977	10,080	11,788	3,159	199	394
7	ADJUSTS TO O & M EXPENSES			EE99	(6,033)	(3,512)	(144)	(720)	(929)	(309)	(19)	(86)
8	TOTAL OPER & MAINT EXPENSES			EE00	299,381	209,828	5,441	26,364	33,066	8,637	709	604
9	DEMAND COMPONENT			EE00D	91,505	42,419	3,222	8,484	26,533	7,726	487	254
10	CUSTOMER COMPONENT			EE00C	207,876	167,409	2,219	17,880	6,533	911	222	350
11	DEPRECIATION & AMORTIZATION			ED00	93,464	60,186	2,017	8,939	12,309	2,809	172	99
12	DEMAND COMPONENT			ED00D	34,860	16,445	1,265	3,303	10,264	2,563	160	0
13	CUSTOMER COMPONENT			ED00C	58,604	43,741	752	5,636	2,045	246	12	99
	TAXES OTHER THAN INCOME											
14	EXCLUDING GROSS RECEIPTS			ET01	13,499	9,098	289	1,327	1,753	429	28	10
15	DEMAND COMPONENT			ET01D	4,993	2,342	180	471	1,461	391	26	0
16	CUSTOMER COMPONENT			ET01C	8,506	6,756	109	856	292	38	2	10
17	MISC ALLOWABLE EXPENSES			TX89	0	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX			TXG	37,926	21,803	239	4,837	7,201	1,799	124	101
19	DEMAND COMPONENT			TXGD	17,104	8,981	58	2,655	2,790	1,527	114	85
20	CUSTOMER COMPONENT			TXGC	20,823	12,822	181	2,182	4,411	272	10	16
21	TOT DEFERRED INC TAXES			TXTA	30,424	19,735	675	2,927	4,320	1,060	72	28
22	DEMAND COMPONENT			TXTAD	12,991	6,177	462	1,214	3,748	999	64	2
23	CUSTOMER COMPONENT			TXTAC	17,433	13,558	213	1,713	572	61	8	26
24	NET INVESTMENT TAX CREDIT			TX91	(1,913)	(1,235)	(43)	(187)	(272)	(67)	(4)	(2)
25	DEMAND COMPONENT			TX91D	(805)	(377)	(29)	(76)	(236)	(63)	(4)	0
26	CUSTOMER COMPONENT			TX91C	(1,108)	(858)	(14)	(111)	(36)	(4)	0	(2)
27	OP EXPENSES PRIOR INCOME TAX			OEBT	472,781	319,415	8,618	44,207	58,377	14,667	1,101	840
28	DEMAND COMPONENT			OEBTD	160,648	75,987	5,158	16,051	44,560	13,143	847	341
29	CUSTOMER COMPONENT			OEBTC	312,134	243,428	3,460	28,156	13,817	1,524	254	499
	PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN											
30	TOTAL PA INCOME TAX			TSTX	13,945	3,012	(527)	3,493	5,938	1,478	93	81
31	DEMAND COMPONENT			TSTXD	9,333	1,143	(346)	1,526	5,205	1,391	86	0
32	CUSTOMER COMPONENT			TSTXC	4,613	1,869	(181)	1,968	733	87	6	81
33	TOTAL FED INC TAX			TFTX	19,009	(6,598)	(2,204)	8,633	15,451	3,915	246	229
34	DEMAND COMPONENT			TFTXD	20,131	(790)	(1,430)	3,932	13,683	3,705	228	1
35	CUSTOMER COMPONENT			TFTXC	(1,124)	(5,808)	(773)	4,702	1,768	210	17	228
36	TOTAL TAXES			TX99	112,890	45,815	(1,571)	21,030	34,391	8,614	559	447
37	DEMAND COMPONENT			TX99D	63,747	17,476	(1,105)	9,722	26,651	7,950	514	88
38	CUSTOMER COMPONENT			TX99C	49,143	28,339	(465)	11,310	7,740	664	43	359
39	TOTAL OPERATING EXPENSES			TOE	505,735	315,829	5,887	56,333	79,766	20,060	1,440	1,150
40	DEMAND COMPONENT			TOED	190,112	76,340	3,382	21,509	63,448	18,239	1,161	342
41	CUSTOMER COMPONENT			TOEC	315,623	239,489	2,505	34,826	16,318	1,821	277	808

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING EXPENSES - ADJUSTED - COMPLIANCE									
			COMPLIA							
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION		EE30	48	9	24	20	1,411	8,497	12
3	O & M CUSTOMER ACCOUNTS		EE56	259	0	1	0	129	370	0
4	O & M CUST SVC & INFO		EE60	0	0	0	0	7	2	0
5	O & M SALES		EE65	0	0	12	0	123	30	0
6	O & M ADMIN & GENERAL		EE79	214	54	64	32	899	2,825	5
7	ADJUSTS TO O & M EXPENSES		EE99	(48)	(13)	(6)	10	(68)	(188)	0
8	TOTAL OPER & MAINT EXPENSES		EE00	473	50	95	62	2,501	11,536	17
9	DEMAND COMPONENT		EE00D	148	38	85	18	1,681	410	1
10	CUSTOMER COMPONENT		EE00C	325	12	10	44	820	11,126	16
11	DEPRECIATION & AMORTIZATION		ED00	34	6	53	13	959	5,860	8
12	DEMAND COMPONENT		ED00D	0	0	50	0	652	158	0
13	CUSTOMER COMPONENT		ED00C	34	6	3	13	307	5,702	8
	TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS		ET01	4	0	7	1	132	421	0
15	DEMAND COMPONENT		ET01D	0	0	7	0	91	23	0
16	CUSTOMER COMPONENT		ET01C	4	0	0	1	41	398	0
17	MISC ALLOWABLE EXPENSES		TX89	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX		TXG	73	12	20	36	531	1,146	5
19	DEMAND COMPONENT		TXGD	15	2	5	33	29	810	0
20	CUSTOMER COMPONENT		TXGC	58	10	15	3	502	336	5
21	TOT DEFERRED INC TAXES		TXTA	17	2	24	3	320	1,239	2
22	DEMAND COMPONENT		TXTAD	3	0	23	0	237	62	0
23	CUSTOMER COMPONENT		TXTAC	14	2	1	3	83	1,177	2
24	NET INVESTMENT TAX CREDIT		TX91	(1)	0	(1)	0	(20)	(82)	0
25	DEMAND COMPONENT		TX91D	0	0	(1)	0	(15)	(4)	0
26	CUSTOMER COMPONENT		TX91C	(1)	0	0	0	(5)	(78)	0
27	OP EXPENSES PRIOR INCOME TAX		OEBT	600	70	198	115	4,423	20,120	32
28	DEMAND COMPONENT		OE8TD	166	40	169	51	2,675	1,459	1
29	CUSTOMER COMPONENT		OE8TC	434	30	29	64	1,748	18,661	31
	PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED I PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES C									
30	TOTAL PA INCOME TAX		TSTX	60	13	15	53	423	(191)	4
31	DEMAND COMPONENT		TSTXD	1	0	14	0	310	3	0
32	CUSTOMER COMPONENT		TSTXC	60	13	1	53	113	(194)	4
33	TOTAL FED INC TAX		TFTX	182	39	33	163	1,079	(2,174)	11
34	DEMAND COMPONENT		TFTXD	2	0	30	0	804	(34)	0
35	CUSTOMER COMPONENT		TFTXC	181	39	3	163	275	(2,140)	11
36	TOTAL TAXES		TX99	335	66	98	256	2,465	359	22
37	DEMAND COMPONENT		TX99D	21	2	78	33	1,456	860	0
38	CUSTOMER COMPONENT		TX99C	316	64	20	223	1,009	(501)	22
39	TOTAL OPERATING EXPENSES		TOE	842	122	246	331	5,925	17,755	47
40	DEMAND COMPONENT		TOED	189	40	213	51	3,789	1,428	1
41	CUSTOMER COMPONENT		TOEC	675	82	33	280	2,136	16,327	46

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES - ADJUSTED - COMPLIANCE											
COMPLIANCE FILING ADJUSTED											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793
3	REVENUE ADJUSTMENT-PUC ADJUSTMENT	STASP		(26,502)	(13,093)	(99)	(3,618)	(7,143)	(1,768)	(63)	0
4	TOTAL SALE OF ELECTRICITY - COMPLIANCE FILING		R RTP	631,261	361,790	3,982	79,858	120,140	30,855	2,078	1,793
	REVENUE ADJUSTMENT - Hurricane Isabel			(1,194)	0	0	(388)	(586)	(149)	(10)	(8)
5	ANNUALIZATION - PRESENT RATES			4,128	2,754	21	972	874	(414)	25	(115)
6	ANNUALIZATION - PUC ADJUSTMENT			1,258	635	3	291	363	(122)	4	20
7	ANNUALIZATION - COMPLIANCE FILING	ANNP		5,386	3,389	24	1,263	1,237	(536)	29	(95)
8	TOT ADJD SALE OF ELECTRICITY		ARTTP	635,453	365,179	4,006	80,733	120,791	30,170	2,097	1,690
9	LATE PAYMENT CHARGES - PRESENT RATES			6,961	4,123	38	1,176	1,187	320	8	0
10	LATE PAYMENT CHARGES - PUC ADJUSTMENT			400	236	3	67	69	3	0	16
11	LATE PAYMENT CHARGES - COMPLIANCE FILING		R11P	7,361	4,359	41	1,243	1,256	323	8	16
12	TOTAL REVENUES - ELECTRIC SALES			642,814	369,538	4,047	81,976	122,047	30,493	2,105	1,706
OTHER OPERATING REVENUES											
13	MISC SERVICE REVS (451)	S20	CW9	R20	0	0	0	0	0	0	0
14	DEMAND COMPONENT		RCW9	R20D	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		RCW9	R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
16	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S24	P30	R24	16,892	10,833	384	1,648	2,460	606	37
18	DEMAND COMPONENT		DP30	R23D	7,352	3,447	265	693	2,152	575	36
19	CUSTOMER COMPONENT		CP30	R23C	9,540	7,386	119	955	308	31	1
OTHER ELECTRIC REVENUE											
20	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
21	DISTRIBUTION RELATED	S27	P30	R27	884	567	20	86	129	32	2
22	DEMAND COMPONENT		DP30	R27D	385	181	14	36	113	30	2
23	CUSTOMER COMPONENT		CP30	R27C	499	386	6	50	16	2	0
24	OTHER	S37	K929	R37	0	0	0	0	0	0	0
25	DEMAND COMPONENT		DK929	R37D	0	0	0	0	0	0	0
26	CUSTOMER COMPONENT		CK929	R37C	0	0	0	0	0	0	0
27	TOTAL OTHER OPERATING REVS			ROOT	17,776	11,400	404	1,734	2,589	638	39
28	DEMAND COMPONENT			ROOTD	7,737	3,628	279	729	2,265	605	38
29	CUSTOMER COMPONENT			ROOTC	10,039	7,772	125	1,005	324	33	1
30	TOTAL OPERATING REVENUES			ROTP	660,590	380,938	4,451	83,710	124,636	31,131	2,144
31	BASE FOR GROSS RECEIPTS TAX			RRBGP	642,814	369,538	4,047	81,976	122,047	30,493	2,105
32	GROSS RECEIPTS TAX @ 5.9%			TXGRP	37,926	21,803	239	4,837	7,201	1,799	101

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES - ADJUSTED - COMPLIANCE										
	SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP			1,152	185	404	661	9,193	19,805	83
3	REVENUE ADJUSTMENT-PUC ADJUSTMENT	STASP			97	17	(15)	1	(484)	(327)	(7)
4	TOTAL SALE OF ELECTRICITY - COMPLIANCE FILING			RRTP	1,249	202	389	662	8,709	19,478	76
	REVENUE ADJUSTMENT - Hurricane Isabel										
5	ANNUALIZATION - PRESENT RATES				(5)	(1)	(2)	(3)	(42)	0	0
6	ANNUALIZATION - PUC ADJUSTMENT				(11)	(2)	(33)	(41)	190	(93)	1
7	ANNUALIZATION - COMPLIANCE FILING	ANNP			4	1	(8)	0	76	(10)	1
8	TOT ADJ'D SALE OF ELECTRICITY			ARTTP	(7)	(1)	(41)	(41)	266	(103)	2
9	LATE PAYMENT CHARGES - PRESENT RATES				1,237	200	346	618	8,933	19,375	78
10	LATE PAYMENT CHARGES - PUC ADJUSTMENT				0	0	0	0	62	47	0
11	LATE PAYMENT CHARGES - COMPLIANCE FILING			R11P	0	0	0	0	3	3	0
12	TOTAL REVENUES - ELECTRIC SALES				0	0	0	0	65	50	0
					1,237	200	346	618	8,998	19,425	78
	OTHER OPERATING REVENUES										
13	MISC SERVICE REVS (451)	S20	CW9	R20	0	0	0	0	0	0	0
14	DEMAND COMPONENT		RCW9	R20D	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		RCW9	R20C	0	0	0	0	0	0	0
	RENT-ELECTRIC PROPERTY										
16	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S24	P30	R24	5	1	14	2	184	703	1
18	DEMAND COMPONENT		DP30	R23D	0	0	14	0	137	33	0
19	CUSTOMER COMPONENT		CP30	R23C	5	1	0	2	47	670	1
	OTHER ELECTRIC REVENUE										
20	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
21	DISTRIBUTION RELATED	S27	P30	R27	0	0	1	0	9	37	0
22	DEMAND COMPONENT		DP30	R27D	0	0	1	0	7	2	0
23	CUSTOMER COMPONENT		CP30	R27C	0	0	0	0	2	35	0
24	OTHER	S37	K929	R37	0	0	0	0	0	0	0
25	DEMAND COMPONENT		DK929	R37D	0	0	0	0	0	0	0
26	CUSTOMER COMPONENT		CK929	R37C	0	0	0	0	0	0	0
27	TOTAL OTHER OPERATING REVS			ROOT	5	1	15	2	193	740	1
28	DEMAND COMPONENT			ROOTD	0	0	15	0	144	35	0
29	CUSTOMER COMPONENT			ROOTC	5	1	0	2	49	705	1
30	TOTAL OPERATING REVENUES			ROTP	1,242	201	361	620	9,191	20,165	79
31	BASE FOR GROSS RECEIPTS TAX			RRBGP	1,237	200	346	618	8,998	19,425	78
32	GROSS RECEIPTS TAX @ 5.9%			TXGRP	73	12	20	36	531	1,146	5

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

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DERIVATION-											
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS											
ADJUSTED - COMPLIANCE											
1	OPERATING REVENUES		ROTP	660,590	380,938	4,451	83,710	124,636	31,131	2,144	1,721
2	MINUS: OTHER OPERATING EXPENSES		OEBT	472,781	319,415	8,618	44,207	58,377	14,867	1,101	840
3	OP EXPENSES PRIOR INCOME TAX		TAXI	187,809	61,523	(4,167)	39,503	66,259	16,464	1,043	881
EQUALS: TAXABLE INCOME											
PLUS: ADJUSTMENTS TO											
4	TAXABLE INCOME		TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)	(146)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	68,159	(15,804)	(6,814)	28,117	50,004	12,645	797	735
PA INCOME TAX CALCULATION											
6	TAXABLE NET INCOME		TNI	68,159	(15,804)	(6,814)	28,117	50,004	12,645	797	735
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01	TASI	71,329	45,930	1,539	6,822	9,392	2,144	75
8	PA TAXABLE INCOME		TSTI	139,488	30,126	(5,275)	34,939	59,396	14,789	929	810
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	139,488	30,126	(5,275)	34,939	59,396	14,789	929	810
11	PA INCOME TAX @ 9.99%		GSIT	13,935	3,010	(527)	3,490	5,934	1,477	93	81
12	PA TAX CREDITS	ITS20	RP01	TS20	0	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS											
13	ADJUSTMENTS		TSTA	10	2	0	3	4	1	0	0
14	TOTAL PA INCOME TAX		TSIT1	13,945	3,012	(527)	3,493	5,938	1,478	93	81
FEDERAL INC TAX CALCULATION											
15	TAXABLE NET INCOME		TNI	68,159	(15,804)	(6,814)	28,117	50,004	12,645	797	735
DEDUCTIONS											
16	PA INCOME TAX		GSIT	13,945	3,012	(527)	3,493	5,938	1,478	93	81
17	TOTAL DEDUCTIONS		TSFS	13,945	3,012	(527)	3,493	5,938	1,478	93	81
18	FEDERAL TAXABLE INCOME		TFTI	54,214	(18,816)	(6,287)	24,624	44,066	11,167	704	654
19	FEDERAL INCOME TAX @ 35.0%		GFIT	18,975	(6,586)	(2,200)	8,618	15,423	3,908	246	229
FEDERAL INCOME TAX ADJUSTMENTS											
20	TOTAL FEDERAL INCOME TAX		TFIT1	19,009	(6,598)	(2,204)	8,633	15,451	3,915	246	229

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DERIVATION-										
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS										
	ADJUSTED - COMPLIANCE										
1	OPERATING REVENUES			ROTP	1,242	201	361	620	9,191	20,165	79
	MINUS: OTHER OPERATING EXPENSES										
2	OP EXPENSES PRIOR INCOME TAX			OEBT	600	70	198	115	4,423	20,120	32
3	EQUALS: TAXABLE INCOME			TAXI	642	131	163	505	4,768	45	47
	PLUS: ADJUSTMENTS TO										
4	TAXABLE INCOME			TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS			TNI	579	125	109	519	3,501	(6,390)	34
	PA INCOME TAX CALCULATION										
6	TAXABLE NET INCOME			TNI	579	125	109	519	3,501	(6,390)	34
7	TOTAL SPECIAL DEDUCTIONS	ITASI	RP01	TASI	26	5	40	10	733	4,476	6
8	PA TAXABLE INCOME			TSTI	605	130	149	529	4,234	(1,914)	40
9	PA APPORTIONMENT PERCENTAGE				100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME			TSTIF	605	130	149	529	4,234	(1,914)	40
11	PA INCOME TAX @ 9.99%			GSIT	60	13	15	53	423	(191)	4
12	PA TAX CREDITS	ITS20	RP01	TS20	0	0	0	0	0	0	0
	PA INCOME TAX ADJUSTMENTS										
13	ADJUSTMENTS			TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX			TSIT1	60	13	15	53	423	(191)	4
	FEDERAL INC TAX CALCULATION										
15	TAXABLE NET INCOME			TNI	579	125	109	519	3,501	(6,390)	34
	DEDUCTIONS										
16	PA INCOME TAX			GSIT	60	13	15	53	423	(191)	4
17	TOTAL DEDUCTIONS			TSFS	60	13	15	53	423	(191)	4
18	FEDERAL TAXABLE INCOME			TFTI	519	112	94	466	3,078	(6,199)	30
19	FEDERAL INCOME TAX @ 35.0%			GFIT	182	39	33	163	1,077	(2,170)	11
	FEDERAL INCOME TAX ADJUSTMENTS										
					0	0	0	0	2	(4)	0
20	TOTAL FEDERAL INCOME TAX			TFIT1	182	39	33	163	1,079	(2,174)	11

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2004

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

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

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

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
COMPLIANCE FILING ADJUSTED												
PRESENT RATES												
1	AT CLASS % RATE OF RETURN	RTRA			4.38%	2.33%	-3.91%	9.76%	9.33%	9.31%	12.53%	27.67%
2	TOTAL REVENUE REQUIREMENTS			RRA1	497,653	295,924	3,479	61,400	84,303	21,999	1,763	1,861
3	DEMAND COMPONENT			RRA1D	189,919	66,516	1,847	23,087	70,826	20,192	1,457	385
4	CUSTOMER COMPONENT			RRA1C	307,734	229,408	1,632	38,313	13,477	1,807	306	1,476
5	AT SYSTEM % RATE OF RETURN	RTRB			4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
6	TOTAL REVENUE REQUIREMENTS			RRA2	497,639	340,169	9,979	44,045	59,956	15,939	1,135	1,026
7	DEMAND COMPONENT			RRA2D	172,301	80,502	6,218	15,709	49,660	14,518	874	407
8	CUSTOMER COMPONENT			RRA2C	325,338	259,667	3,761	28,336	10,296	1,421	261	619
PROPOSED RATES												
9	AT CLASS % RATE OF RETURN	RTRC			8.43%	5.48%	-3.33%	15.42%	16.57%	16.36%	16.61%	28.94%
10	TOTAL REVENUE REQUIREMENTS			RRA3	630,058	362,402	3,920	79,117	119,297	30,733	2,071	1,871
11	DEMAND COMPONENT			RRA3D	259,751	87,648	2,146	30,653	101,279	28,368	1,744	377
12	CUSTOMER COMPONENT			RRA3C	370,307	274,754	1,774	48,464	18,018	2,365	327	1,494
13	AT SYSTEM % RATE OF RETURN	RTRD			8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
14	TOTAL REVENUE REQUIREMENTS			RRA4	630,037	426,070	13,141	56,571	79,260	20,988	1,443	1,135
15	DEMAND COMPONENT			RRA4D	230,245	107,791	8,348	21,060	66,460	19,244	1,159	388
16	CUSTOMER COMPONENT			RRA4C	399,792	318,279	4,793	35,511	12,800	1,744	284	747

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SU/AL	L5-S
PRESENT RATES											
1	AT CLASS % RATE OF RETURN	RTRA			87.62%	91.79%	8.10%	109.85%	9.07%	2.41%	6.02%
2	TOTAL REVENUE REQUIREMENTS			RRA1	1,769	296	316	668	6,214	17,626	35
3	DEMAND COMPONENT			RRA1D	216	54	289	28	4,352	669	1
4	CUSTOMER COMPONENT			RRA1C	1,553	242	27	640	1,862	16,957	34
5	AT SYSTEM % RATE OF RETURN	RTRB			4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
6	TOTAL REVENUE REQUIREMENTS			RRA2	633	84	249	164	4,445	19,784	31
7	DEMAND COMPONENT			RRA2D	219	55	228	35	3,075	800	1
8	CUSTOMER COMPONENT			RRA2C	414	29	21	129	1,370	18,984	30
PROPOSED RATES											
9	AT CLASS % RATE OF RETURN	RTRC			53.26%	58.96%	11.79%	109.47%	15.74%	4.00%	19.28%
10	TOTAL REVENUE REQUIREMENTS			RRA3	1,296	214	390	666	8,640	19,367	74
11	DEMAND COMPONENT			RRA3D	216	54	358	28	6,104	775	1
12	CUSTOMER COMPONENT			RRA3C	1,080	160	32	638	2,536	18,592	73
13	AT SYSTEM % RATE OF RETURN	RTRD			8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
14	TOTAL REVENUE REQUIREMENTS			RRA4	683	91	329	181	5,885	24,217	43
15	DEMAND COMPONENT			RRA4D	217	55	302	34	4,117	1,069	1
16	CUSTOMER COMPONENT			RRA4C	466	36	27	147	1,768	23,148	42

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX		COMPLIANCE FILING ADJUSTED								
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION		EE30	127,707	78,976	2,913	11,938	18,455	4,961	305	138
3	DEMAND COMPONENT		EE30D	54,790	25,534	1,966	5,131	15,938	4,648	290	0
4	CUSTOMER COMPONENT		EE30C	72,917	53,442	947	6,807	2,517	313	15	138
5	O & M CUSTOMER ACCTS		EE56	54,209	46,388	430	4,190	1,783	309	192	158
6	O & M CUST SERV & INFO		EE60	1,839	1,839	0	0	0	0	0	0
7	O & M SALES		EE65	6,591	3,091	238	621	1,929	515	32	0
8	O & M ADMIN & GENERAL		EE79	103,310	71,620	1,977	10,080	11,788	3,159	199	394
9	DEMAND COMPONENT		EE79D	33,051	15,063	1,100	2,972	9,472	2,857	184	337
10	CUSTOMER COMPONENT		EE79C	70,259	56,557	877	7,108	2,316	302	15	57
11	O & M ADJUSTMENTS		EE99	1,577	2,402	(60)	(282)	(301)	(75)	(6)	(1)
12	DEMAND COMPONENT		EE99D	(912)	(427)	(33)	(86)	(267)	(71)	(5)	0
13	CUSTOMER COMPONENT		EE99C	2,489	2,829	(27)	(196)	(34)	(4)	(1)	(1)
14	TOTAL OPER & MAINT EXPENSES		EE00	299,424	210,376	5,380	26,050	32,878	8,677	712	686
15	DEMAND COMPONENT		EE00D	91,335	42,235	3,194	8,431	26,433	7,778	491	337
16	CUSTOMER COMPONENT		EE00C	208,089	168,141	2,186	17,619	6,445	899	221	349
17	DEPRECIATION & AMORTIZATION		ED00A	93,464	60,186	2,017	8,939	12,309	2,809	172	99
18	DEMAND COMPONENT		ED00AD	34,860	16,445	1,265	3,303	10,264	2,563	160	0
19	CUSTOMER COMPONENT		ED00AC	58,604	43,741	752	5,636	2,045	246	12	99
20	TAXES OTHER THAN INCOME & GR		TOTI	42,010	27,598	921	4,067	5,801	1,422	96	36
21	DEMAND COMPONENT		TOTID	17,179	8,142	613	1,609	4,973	1,327	86	2
22	CUSTOMER COMPONENT		TOTIC	24,831	19,456	308	2,458	828	95	10	34
23	OTHER OPERATING REVS - CR		ROOT	17,776	11,400	404	1,734	2,589	638	39	15
24	DEMAND COMPONENT		ROOTD	7,737	3,628	279	729	2,265	605	38	0
25	CUSTOMER COMPONENT		ROOTC	10,039	7,772	125	1,005	324	33	1	15
26	TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX		TXDT	417,122	286,760	7,914	37,322	48,399	12,270	941	806
27	DEMAND COMPONENT		TXDTD	135,637	63,194	4,793	12,614	39,405	11,063	699	339
28	CUSTOMER COMPONENT		TXDTC	281,485	223,566	3,121	24,708	8,994	1,207	242	467
29	TOTAL RATE BASE		RBX	1,836,964	1,188,218	43,171	177,572	270,794	67,662	4,238	1,973
30	DEMAND COMPONENT		RBXD	804,978	377,547	29,067	75,856	235,662	63,340	3,947	0
31	CUSTOMER COMPONENT		RBXC	1,031,986	810,671	14,104	101,716	35,132	4,322	291	1,973

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

Line No.		Input	Alloc	Output COMPLIA	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX											
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION			EE30	48	9	24	20	1,411	8,497	12
3	DEMAND COMPONENT			EE30D	0	0	19	0	1,016	248	0
4	CUSTOMER COMPONENT			EE30C	48	9	5	20	395	8,249	12
5	O & M CUSTOMER ACCTS			EE56	259	0	1	0	129	370	0
6	O & M CUST SERV & INFO			EE60	0	0	0	0	0	0	0
7	O & M SALES			EE65	0	0	12	0	123	30	0
8	O & M ADMIN & GENERAL			EE79	214	54	64	32	899	2,825	5
9	DEMAND COMPONENT			EE79D	196	51	60	24	590	144	1
10	CUSTOMER COMPONENT			EE79C	18	3	4	8	309	2,681	4
11	O & M ADJUSTMENTS			EE99	0	0	(1)	16	(27)	(89)	0
12	DEMAND COMPONENT			EE99D	0	0	(1)	0	(18)	(4)	0
13	CUSTOMER COMPONENT			EE99C	0	0	0	16	(9)	(85)	0
14	TOTAL OPER & MAINT EXPENSES			EE00	521	63	97	68	2,477	11,422	17
15	DEMAND COMPONENT			EE00D	196	51	87	24	1,669	408	1
16	CUSTOMER COMPONENT			EE00C	325	12	10	44	808	11,014	16
17	DEPRECIATION & AMORTIZATION			ED00A	34	6	53	13	959	5,860	8
18	DEMAND COMPONENT			ED00AD	0	0	50	0	652	158	0
19	CUSTOMER COMPONENT			ED00AC	34	6	3	13	307	5,702	8
20	TAXES OTHER THAN INCOME & GR			TOTI	20	2	30	4	432	1,578	2
21	DEMAND COMPONENT			TOTID	3	0	29	0	313	81	0
22	CUSTOMER COMPONENT			TOTIC	17	2	1	4	119	1,497	2
23	OTHER OPERATING REVS - CR			ROOT	5	1	15	2	193	740	1
24	DEMAND COMPONENT			ROOTD	0	0	15	0	144	35	0
25	CUSTOMER COMPONENT			ROOTC	5	1	0	2	49	705	1
TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX											
26	DEMAND COMPONENT			TXDT	570	70	165	83	3,675	18,120	26
27	CUSTOMER COMPONENT			TXDTD	199	51	151	24	2,490	612	1
28				TXDTC	371	19	14	59	1,185	17,508	25
TOTAL RATE BASE											
29	DEMAND COMPONENT			RBX	751	134	975	264	20,754	60,291	166
30	CUSTOMER COMPONENT			RBXD	0	0	900	0	15,001	3,658	0
31				RBXC	751	134	75	264	5,753	56,633	166

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

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING				COMPLIANCE FILING ADJUSTED							
1	RETURN INCOME & GR REC TAX			TXDT	417,122	288,760	7,914	37,322	48,399	12,270	941	806
2	DEMAND COMPONENT			TXDTD	135,637	63,194	4,793	12,614	39,405	11,063	699	339
3	CUSTOMER COMPONENT			TXDTC	281,485	223,566	3,121	24,708	8,994	1,207	242	467
4	RATE OF RETURN-PERCENT			RTRA	4.38%	2.33%	-3.91%	9.76%	9.33%	9.31%	12.53%	27.67%
5	RETURN ON RATE BASE			RTNA1	80,459	27,686	(1,688)	17,331	25,265	6,299	531	546
6	DEMAND COMPONENT			RTNAD	35,258	8,787	(1,137)	7,404	21,987	5,897	495	0
7	CUSTOMER COMPONENT			RTNAC	45,201	18,889	(551)	9,927	3,278	402	36	546
8	INCOME TAXES			TSF1	(19,873)	(30,109)	(2,903)	4,974	7,432	1,997	217	291
9	DEMAND COMPONENT			TSF1D	1,644	(8,079)	(1,892)	2,402	6,740	1,917	202	1
10	CUSTOMER COMPONENT			TSF1C	(21,517)	(22,030)	(1,011)	2,572	692	80	15	290
11	SUBTOTAL OF ABOVE			SUB31	477,708	284,337	3,323	59,627	81,096	20,566	1,689	1,643
12	DEMAND COMPONENT			SUB31D	172,539	63,912	1,764	22,420	68,132	18,877	1,396	340
13	CUSTOMER COMPONENT			SUB31C	305,169	220,425	1,559	37,207	12,964	1,689	293	1,303
14	ANNUALIZATION REVENUES			ANN	4,128	2,754	21	972	874	(414)	25	(115)
15	DEMAND COMPONENT			ANN1D	1,442	618	11	365	734	(380)	21	(24)
16	CUSTOMER COMPONENT			ANN1C	2,686	2,135	10	607	140	(34)	4	(91)
17	LATE PAY CHARGES			R11	5,886	3,486	32	994	1,004	271	7	0
18	DEMAND COMPONENT			R111D	2,312	784	17	374	844	249	6	0
19	CUSTOMER COMPONENT			R111C	3,574	2,702	15	620	160	22	1	0
20	REVENUE REQTS BEFORE GRT			RRBA	467,701	278,097	3,270	57,661	79,218	20,709	1,657	1,758
21	DEMAND COMPONENT			RRBAD	178,491	62,509	1,736	21,681	66,554	19,008	1,369	364
22	CUSTOMER COMPONENT			RRBAC	289,210	215,588	1,534	35,980	12,664	1,701	288	1,394
23	GROSS RECEIPTS TAX			GRTA1	29,952	17,827	209	3,739	5,085	1,290	106	103
24	DEMAND COMPONENT			GRTA1D	11,428	4,007	111	1,406	4,272	1,184	88	21
25	CUSTOMER COMPONENT			GRTA1C	18,524	13,820	.98	2,333	813	106	18	82
26	TOTAL REVENUE REQUIREMENTS			RRA1	497,653	295,924	3,479	61,400	84,303	21,999	1,763	1,861
27	DEMAND COMPONENT			RRA1D	189,919	66,516	1,847	23,087	70,826	20,192	1,457	385
28	CUSTOMER COMPONENT			RRA1C	307,734	229,408	1,632	38,313	13,477	1,807	306	1,476

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING			COMPLIA						
1	RETURN INCOME & GR REC TAX		TXDT	570	70	165	83	3,675	18,120	26
2	DEMAND COMPONENT		TXDTD	199	51	151	24	2,490	612	1
3	CUSTOMER COMPONENT		TXDTC	371	19	14	59	1,185	17,508	25
4	RATE OF RETURN-PERCENT		RTRA	87.62%	91.79%	8.10%	109.85%	9.07%	2.41%	8.02%
5	RETURN ON RATE BASE		RTNA1	658	123	79	290	1,883	1,453	10
6	DEMAND COMPONENT		RTNAD	0	0	73	0	1,361	88	0
7	CUSTOMER COMPONENT		RTNAC	658	123	6	290	522	1,365	10
8	INCOME TAXES		TSF1	426	84	23	217	517	(3,036)	(2)
9	DEMAND COMPONENT		TSF1D	3	0	20	0	403	(72)	0
10	CUSTOMER COMPONENT		TSF1C	423	84	3	217	114	(2,964)	(2)
11	SUBTOTAL OF ABOVE		SUB31	1,654	277	267	590	6,075	16,537	34
12	DEMAND COMPONENT		SUB31D	202	51	244	24	4,254	628	1
13	CUSTOMER COMPONENT		SUB31C	1,452	226	23	566	1,821	15,909	33
14	ANNUALIZATION REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
15	DEMAND COMPONENT		ANN1D	(1)	0	(30)	(2)	133	(4)	0
16	CUSTOMER COMPONENT		ANN1C	(10)	(2)	(3)	(39)	57	(89)	1
17	LATE PAY CHARGES		R11	0	0	0	0	52	40	0
18	DEMAND COMPONENT		R111D	0	0	0	0	36	2	0
19	CUSTOMER COMPONENT		R111C	0	0	0	0	16	38	0
20	REVENUE REQTS BEFORE GRT		RRBA	1,665	279	300	631	5,833	16,590	33
21	DEMAND COMPONENT		RRBAD	203	51	274	26	4,085	630	1
22	CUSTOMER COMPONENT		RRBAC	1,462	228	26	605	1,748	15,960	32
23	GROSS RECEIPTS TAX		GRTA1	104	17	16	37	381	1,036	2
24	DEMAND COMPONENT		GRTA1D	13	3	15	2	267	39	0
25	CUSTOMER COMPONENT		GRTA1C	91	14	1	35	114	997	2
26	TOTAL REVENUE REQUIREMENTS		RRA1	1,769	296	316	668	6,214	17,626	35
27	DEMAND COMPONENT		RRA1D	216	54	289	28	4,352	669	1
28	CUSTOMER COMPONENT		RRA1C	1,553	242	27	640	1,862	16,957	34

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT ACTUAL % RATE OF RETURN	COMPLIANCE	RTRA	4.38%	2.33%	-3.91%	9.76%	9.33%	9.31%	12.53%	27.67%
2	RETURN ON RATE BASE		RTNA1	80,459	27,686	(1,688)	17,331	25,265	6,299	531	546
3	DEMAND COMPONENT		RTNAD	35,258	8,797	(1,137)	7,404	21,987	5,897	495	0
4	CUSTOMER COMPONENT		RTNAC	45,201	18,889	(551)	9,927	3,278	402	36	546
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)	(146)
6	DEMAND COMPONENT		TATD	(46,810)	(22,151)	(1,683)	(4,412)	(13,709)	(3,500)	(230)	2
7	CUSTOMER COMPONENT		TATC	(72,840)	(55,176)	(964)	(6,974)	(2,546)	(319)	(16)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI1	(39,184)	(49,641)	(4,335)	5,945	9,010	2,480	285	400
12	DEMAND COMPONENT		TFTI1D	(1,845)	(13,354)	(2,820)	2,992	8,278	2,397	265	2
13	CUSTOMER COMPONENT		TFTI1C	(37,339)	(36,287)	(1,515)	2,953	732	83	20	398
	FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)		TFIT1	(21,099)	(26,730)	(2,334)	3,201	4,852	1,335	153	215
15	DEMAND COMPONENT		TFIT1D	(993)	(7,191)	(1,518)	1,611	4,457	1,291	143	1
16	CUSTOMER COMPONENT		TFIT1C	(20,106)	(19,539)	(816)	1,590	394	45	11	214
17	ADJ TO PA TAXABLE INCOME		TASI	71,329	45,930	1,539	6,822	9,392	2,144	132	75
18	DEMAND COMPONENT		TASID	26,595	12,546	965	2,520	7,831	1,955	123	0
19	CUSTOMER COMPONENT		TASIC	44,734	33,384	574	4,302	1,561	189	9	75
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI1	11,048	(30,441)	(5,130)	15,968	23,254	5,959	570	690
24	DEMAND COMPONENT		TSTI1D	23,759	(7,999)	(3,373)	7,123	20,566	5,643	531	3
25	CUSTOMER COMPONENT		TSTI1C	(12,711)	(22,442)	(1,757)	8,845	2,687	317	40	687
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT1	1,226	(3,379)	(569)	1,772	2,581	661	63	77
27	DEMAND COMPONENT		TSIT1D	2,637	(888)	(374)	791	2,283	626	59	0
28	CUSTOMER COMPONENT		TSIT1C	(1,411)	(2,491)	(195)	982	298	35	4	76

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT ACTUAL % RATE OF RETURN	COMPLIANCE	RTRA	87.62%	91.79%	8.10%	109.85%	9.07%	2.41%	6.02%
2	RETURN ON RATE BASE		RTNA1	658	123	79	290	1,883	1,453	10
3	DEMAND COMPONENT		RTNAD	0	0	73	0	1,361	88	0
4	CUSTOMER COMPONENT		RTNAC	658	123	6	290	522	1,365	10
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
6	DEMAND COMPONENT		TATD	3	0	(51)	0	(870)	(209)	0
7	CUSTOMER COMPONENT		TATC	(66)	(6)	(3)	14	(397)	(6,226)	(13)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFTI1	595	117	25	304	616	(4,982)	(3)
12	DEMAND COMPONENT		TFTI1D	3	0	22	0	491	(121)	0
13	CUSTOMER COMPONENT		TFTI1C	592	117	3	304	125	(4,861)	(3)
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT1	320	63	13	164	332	(2,683)	(2)
15	DEMAND COMPONENT		TFIT1D	2	0	12	0	264	(65)	0
16	CUSTOMER COMPONENT		TFIT1C	319	63	2	164	67	(2,617)	(2)
17	ADJ TO PA TAXABLE INCOME		TASI	26	5	40	10	733	4,476	6
18	DEMAND COMPONENT		TASID	0	0	38	0	498	121	0
19	CUSTOMER COMPONENT		TASIC	26	5	2	10	235	4,355	6
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TSTI1	941	185	78	478	1,681	(3,189)	1
24	DEMAND COMPONENT		TSTI1D	5	0	72	0	1,253	(65)	0
25	CUSTOMER COMPONENT		TSTI1C	937	185	7	478	427	(3,123)	1
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)		TSIT1	104	21	9	53	187	(354)	0
27	DEMAND COMPONENT		TSIT1D	1	0	8	0	139	(7)	0
28	CUSTOMER COMPONENT		TSIT1C	104	21	1	53	47	(347)	0

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING		COMPLIANCE FILING ADJUSTED								
1	RETURN INCOME & GR REC TAX		TXDT	417,122	286,760	7,914	37,322	48,399	12,270	941	806
2	DEMAND COMPONENT		TXDTD	135,637	63,194	4,793	12,614	39,405	11,063	699	339
3	CUSTOMER COMPONENT		TXDTC	281,485	223,566	3,121	24,708	8,994	1,207	242	467
4	RATE OF RETURN-PERCENT		RTRB	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
5	RETURN ON RATE BASE		RTNB2	80,458	52,044	1,891	7,777	11,861	2,963	186	86
6	DEMAND COMPONENT		RTNBD	35,257	16,537	1,273	3,322	10,322	2,774	173	0
7	CUSTOMER COMPONENT		RTNBC	45,201	35,507	618	4,455	1,539	189	13	86
8	INCOME TAXES		TSF2	(19,877)	(12,833)	(365)	(1,802)	(2,074)	(369)	(29)	(34)
9	DEMAND COMPONENT		TSF2D	(5,241)	(2,589)	(184)	(493)	(1,533)	(298)	(27)	1
10	CUSTOMER COMPONENT		TSF2C	(14,636)	(10,244)	(181)	(1,309)	(541)	(71)	(2)	(35)
11	SUBTOTAL OF ABOVE		SUB32	477,703	325,971	9,440	43,297	58,186	14,864	1,098	858
12	DEMAND COMPONENT		SUB32D	165,653	77,142	5,882	15,443	48,194	13,539	845	340
13	CUSTOMER COMPONENT		SUB32C	312,050	248,829	3,558	27,854	9,992	1,325	253	518
14	ANNUALIZATION REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
15	DEMAND COMPONENT		ANN1D	1,415	652	13	347	724	(377)	19	(46)
16	CUSTOMER COMPONENT		ANN1C	2,713	2,102	8	625	150	(37)	6	(69)
17	LATE PAY CHARGES		R11	5,886	3,486	32	994	1,004	271	7	0
18	DEMAND COMPONENT		R111D	2,322	825	20	355	832	247	5	0
19	CUSTOMER COMPONENT		R111C	3,564	2,661	12	639	172	24	2	0
20	REVENUE REQTS BEFORE GRT		RRBB	467,688	319,731	9,387	41,331	56,308	15,007	1,066	973
21	DEMAND COMPONENT		RRBBD	161,914	75,665	5,849	14,741	46,638	13,669	821	386
22	CUSTOMER COMPONENT		RRBBC	305,774	244,066	3,538	26,590	9,670	1,338	245	587
23	GROSS RECEIPTS TAX		GRTA2	29,951	20,438	592	2,714	3,648	932	69	53
24	DEMAND COMPONENT		GRTA2D	10,387	4,837	369	968	3,022	849	53	21
25	CUSTOMER COMPONENT		GRTA2C	19,564	15,601	223	1,746	626	83	16	32
26	TOTAL REVENUE REQUIREMENTS		RRA2	497,639	340,169	9,979	44,045	59,956	15,939	1,135	1,026
27	DEMAND COMPONENT		RRA2D	172,301	80,502	6,218	15,709	49,660	14,518	874	407
28	CUSTOMER COMPONENT		RRA2C	325,338	259,667	3,761	28,336	10,296	1,421	261	619

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING			COMPLIA							
1	RETURN INCOME & GR REC TAX			TXDT	570	70	165	83	3,675	18,120	26
2	DEMAND COMPONENT			TXDTD	199	51	151	24	2,490	612	1
3	CUSTOMER COMPONENT			TXDTC	371	19	14	59	1,185	17,508	25
4	RATE OF RETURN-PERCENT			RTRB	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
5	RETURN ON RATE BASE			RTNB2	33	6	42	12	909	2,641	7
6	DEMAND COMPONENT			RTNBD	0	0	39	0	657	160	0
7	CUSTOMER COMPONENT			RTNBC	33	6	3	12	252	2,481	7
8	INCOME TAXES			TSF2	(18)	1	(4)	20	(173)	(2,194)	(3)
9	DEMAND COMPONENT			TSF2D	3	0	(4)	0	(96)	(21)	0
10	CUSTOMER COMPONENT			TSF2C	(21)	1	0	20	(77)	(2,173)	(3)
11	SUBTOTAL OF ABOVE			SUB32	585	77	203	115	4,411	18,567	30
12	DEMAND COMPONENT			SUB32D	202	51	186	24	3,051	751	1
13	CUSTOMER COMPONENT			SUB32C	383	26	17	91	1,360	17,816	29
14	ANNUALIZATION REVENUES			ANN	(11)	(2)	(33)	(41)	190	(93)	1
15	DEMAND COMPONENT			ANN1D	(4)	(1)	(30)	(9)	131	(4)	0
16	CUSTOMER COMPONENT			ANN1C	(7)	(1)	(3)	(32)	59	(89)	1
17	LATE PAY CHARGES			R11	0	0	0	0	52	40	0
18	DEMAND COMPONENT			R111D	0	0	0	0	36	2	0
19	CUSTOMER COMPONENT			R111C	0	0	0	0	16	38	0
20	REVENUE REQTS BEFORE GRT			RRBB	596	79	236	156	4,169	18,620	29
21	DEMAND COMPONENT			RRBBD	206	52	216	33	2,884	753	1
22	CUSTOMER COMPONENT			RRBBC	390	27	20	123	1,285	17,867	28
23	GROSS RECEIPTS TAX			GRTA2	37	5	13	8	276	1,164	2
24	DEMAND COMPONENT			GRTA2D	13	3	12	2	191	47	0
25	CUSTOMER COMPONENT			GRTA2C	24	2	1	6	85	1,117	2
26	TOTAL REVENUE REQUIREMENTS			RRA2	633	84	249	164	4,445	19,784	31
27	DEMAND COMPONENT			RRA2D	219	55	228	35	3,075	800	1
28	CUSTOMER COMPONENT			RRA2C	414	29	21	129	1,370	18,984	30

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT SYSTEM % RATE OF RETURN	COMPLIANCE	RTRB	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
2	RETURN ON RATE BASE		RTNB2	80,458	52,044	1,891	7,777	11,861	2,963	186	86
3	DEMAND COMPONENT		RTNBD	35,257	16,537	1,273	3,322	10,322	2,774	173	0
4	CUSTOMER COMPONENT		RTNBC	45,201	35,507	618	4,455	1,539	189	13	86
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)	(146)
6	DEMAND COMPONENT		TATD	(46,810)	(22,151)	(1,683)	(4,412)	(13,709)	(3,500)	(230)	2
7	CUSTOMER COMPONENT		TATC	(72,840)	(55,176)	(964)	(6,974)	(2,546)	(319)	(16)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI2	(39,192)	(25,283)	(756)	(3,609)	(4,394)	(856)	(60)	(60)
12	DEMAND COMPONENT		TFTI2D	(11,553)	(5,614)	(410)	(1,090)	(3,387)	(726)	(57)	2
13	CUSTOMER COMPONENT		TFTI2C	(27,639)	(19,669)	(346)	(2,519)	(1,007)	(130)	(3)	(62)
	FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)		TFIT2	(21,103)	(13,614)	(407)	(1,943)	(2,366)	(461)	(32)	(32)
15	DEMAND COMPONENT		TFIT2D	(6,221)	(3,023)	(221)	(587)	(1,824)	(391)	(31)	1
16	CUSTOMER COMPONENT		TFIT2C	(14,883)	(10,591)	(186)	(1,356)	(542)	(70)	(2)	(33)
17	ADJ TO PA TAXABLE INCOME		TASI	71,329	45,930	1,539	6,822	9,392	2,144	132	75
18	DEMAND COMPONENT		TASID	26,595	12,546	965	2,520	7,831	1,955	123	0
19	CUSTOMER COMPONENT		TASIC	44,734	33,384	574	4,302	1,561	189	9	75
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI2	11,035	7,033	376	1,270	2,632	827	40	(17)
24	DEMAND COMPONENT		TSTI2D	8,823	3,909	334	843	2,620	838	35	3
25	CUSTOMER COMPONENT		TSTI2C	2,212	3,124	42	427	12	(11)	4	(20)
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT2	1,225	781	42	141	292	92	4	(2)
27	DEMAND COMPONENT		TSIT2D	979	434	37	94	291	93	4	0
28	CUSTOMER COMPONENT		TSIT2C	246	347	5	47	1	(1)	0	(2)

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT SYSTEM % RATE OF RETURN	COMPLIANCE	RTRB	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
2	RETURN ON RATE BASE		RTNB2	33	6	42	12	909	2,641	7
3	DEMAND COMPONENT		RTNBD	0	0	39	0	657	160	0
4	CUSTOMER COMPONENT		RTNBC	33	6	3	12	252	2,481	7
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
6	DEMAND COMPONENT		TATD	3	0	(51)	0	(870)	(209)	0
7	CUSTOMER COMPONENT		TATC	(66)	(6)	(3)	14	(397)	(6,226)	(13)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFTI2	(30)	0	(12)	26	(358)	(3,794)	(6)
12	DEMAND COMPONENT		TFTI2D	3	0	(12)	0	(213)	(49)	0
13	CUSTOMER COMPONENT		TFTI2C	(33)	0	0	26	(145)	(3,745)	(6)
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT2	(16)	0	(6)	14	(193)	(2,043)	(3)
15	DEMAND COMPONENT		TFIT2D	2	0	(6)	0	(115)	(26)	0
16	CUSTOMER COMPONENT		TFIT2C	(18)	0	0	14	(78)	(2,017)	(3)
17	ADJ TO PA TAXABLE INCOME		TASI	26	5	40	10	733	4,476	6
18	DEMAND COMPONENT		TASID	0	0	38	0	498	121	0
19	CUSTOMER COMPONENT		TASIC	26	5	2	10	235	4,355	6
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TSTI2	(20)	5	22	50	182	(1,361)	(3)
24	DEMAND COMPONENT		TSTI2D	5	0	20	0	170	46	0
25	CUSTOMER COMPONENT		TSTI2C	(25)	5	2	50	12	(1,407)	(3)
	PA INCOME TAX									
26	.0899 / .9001 X (23)+(20)		TSIT2	(2)	1	2	6	20	(151)	0
27	DEMAND COMPONENT		TSIT2D	1	0	2	0	19	5	0
28	CUSTOMER COMPONENT		TSIT2C	(3)	1	0	6	1	(156)	0

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING			COMPLIANCE FILING ADJUSTED							
1	RETURN INCOME & GR REC TAX		TXDT	417,122	286,780	7,914	37,322	48,399	12,270	941	806
2	DEMAND COMPONENT		TXDTC	135,637	63,194	4,793	12,614	39,405	11,063	699	339
3	CUSTOMER COMPONENT		TXDTC	281,485	223,566	3,121	24,708	8,994	1,207	242	467
4	RATE OF RETURN-PERCENT		RTRC	8.43%	5.48%	-3.33%	15.42%	16.57%	16.36%	16.61%	28.94%
5	RETURN ON RATE BASE		RTNC1	154,866	65,115	(1,438)	27,382	44,870	11,069	704	571
6	DEMAND COMPONENT		RTNCD	84,099	20,690	(968)	11,697	39,049	10,362	656	0
7	CUSTOMER COMPONENT		RTNCC	70,767	44,425	(470)	15,685	5,821	707	48	571
8	INCOME TAXES		TSF1	32,893	(3,564)	(2,726)	12,103	21,336	5,380	338	310
9	DEMAND COMPONENT		TSF1D	29,400	356	(1,773)	5,447	18,841	5,084	315	1
10	CUSTOMER COMPONENT		TSF1C	3,493	(3,920)	(953)	6,656	2,495	296	23	309
11	SUBTOTAL OF ABOVE		SUB33	604,880	348,311	3,750	76,807	114,605	28,719	1,983	1,687
12	DEMAND COMPONENT		SUB33D	249,136	84,240	2,052	29,758	97,295	26,509	1,670	340
13	CUSTOMER COMPONENT		SUB33C	355,745	264,071	1,698	47,049	17,310	2,210	313	1,347
14	ANNUALIZATION REVENUES		ANNP	5,386	3,389	24	1,263	1,237	(536)	29	(95)
15	DEMAND COMPONENT		ANNP	2,025	820	13	489	1,050	(495)	24	(19)
16	CUSTOMER COMPONENT		ANNPC	3,361	2,569	11	774	187	(41)	5	(76)
17	LATE PAY CHARGES		R11P	7,361	4,359	41	1,243	1,256	323	8	16
18	DEMAND COMPONENT		R111D	2,980	1,054	22	482	1,066	298	7	3
19	CUSTOMER COMPONENT		R111C	4,381	3,305	19	761	190	25	1	13
20	REVENUE REQTS BEFORE GRT		RRBC	592,133	340,563	3,685	74,301	112,112	28,932	1,946	1,766
21	DEMAND COMPONENT		RRBCD	244,129	82,366	2,017	28,787	95,179	26,706	1,639	356
22	CUSTOMER COMPONENT		RRBCC	348,004	258,197	1,668	45,514	16,933	2,226	307	1,410
23	GROSS RECEIPTS TAX		GRTA3	37,925	21,839	235	4,816	7,185	1,801	125	105
24	DEMAND COMPONENT		GRTA3D	15,622	5,282	129	1,866	6,100	1,662	105	21
25	CUSTOMER COMPONENT		GRTA3C	22,303	16,557	106	2,950	1,085	139	20	84
26	TOTAL REVENUE REQUIREMENTS		RRA3	630,058	362,402	3,920	79,117	119,297	30,733	2,071	1,871
27	DEMAND COMPONENT		RRA3D	259,751	87,648	2,146	30,653	101,279	28,368	1,744	377
28	CUSTOMER COMPONENT		RRA3C	370,307	274,754	1,774	48,464	18,018	2,365	327	1,494

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING			COMPLIA							
1	RETURN INCOME & GR REC TAX			TXDT	570	70	165	83	3,675	18,120	26
2	DEMAND COMPONENT			TXDTD	199	51	151	24	2,490	612	1
3	CUSTOMER COMPONENT			TXDTC	371	19	14	59	1,185	17,508	25
4	RATE OF RETURN-PERCENT			RTRC	53.26%	58.96%	11.79%	109.47%	15.74%	4.00%	19.28%
5	RETURN ON RATE BASE			RTNC1	400	79	115	289	3,267	2,411	32
6	DEMAND COMPONENT			RTNCD	0	0	106	0	2,361	146	0
7	CUSTOMER COMPONENT			RTNCC	400	79	9	289	906	2,265	32
8	INCOME TAXES			TSF1	243	52	48	216	1,500	(2,357)	14
9	DEMAND COMPONENT			TSF1D	3	0	44	0	1,113	(31)	0
10	CUSTOMER COMPONENT			TSF1C	240	52	4	216	387	(2,326)	14
11	SUBTOTAL OF ABOVE			SUB33	1,213	201	328	588	8,442	18,174	72
12	DEMAND COMPONENT			SUB33D	202	51	301	24	5,964	727	1
13	CUSTOMER COMPONENT			SUB33C	1,011	150	27	564	2,478	17,447	71
14	ANNUALIZATION REVENUES			ANNP	(7)	(1)	(41)	(41)	266	(103)	2
15	DEMAND COMPONENT			ANNPD	(1)	0	(38)	(2)	188	(4)	0
16	CUSTOMER COMPONENT			ANNPC	(6)	(1)	(3)	(39)	78	(99)	2
17	LATE PAY CHARGES			R11P	0	0	0	0	65	50	0
18	DEMAND COMPONENT			R111D	0	0	0	0	46	2	0
19	CUSTOMER COMPONENT			R111C	0	0	0	0	19	48	0
20	REVENUE REQTS BEFORE GRT			RRBC	1,220	202	369	629	8,111	18,227	70
21	DEMAND COMPONENT			RRBCD	203	51	339	26	5,730	729	1
22	CUSTOMER COMPONENT			RRBCC	1,017	151	30	603	2,381	17,498	69
23	GROSS RECEIPTS TAX			GRTA3	76	12	21	37	529	1,140	4
24	DEMAND COMPONENT			GRTA3D	13	3	19	2	374	46	0
25	CUSTOMER COMPONENT			GRTA3C	63	9	2	35	155	1,094	4
26	TOTAL REVENUE REQUIREMENTS			RRA3	1,296	214	390	666	8,640	19,367	74
27	DEMAND COMPONENT			RRA3D	216	54	358	28	6,104	775	1
28	CUSTOMER COMPONENT			RRA3C	1,080	160	32	638	2,536	18,592	73

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT ACTUAL % RATE OF RETURN	COMPLIANCE	RTRC	8.43%	5.48%	-3.33%	15.42%	16.57%	16.36%	16.61%	28.94%
2	RETURN ON RATE BASE		RTNC1	154,866	65,115	(1,438)	27,382	44,870	11,069	704	571
3	DEMAND COMPONENT		RTNCD	84,099	20,890	(968)	11,697	39,049	10,362	656	0
4	CUSTOMER COMPONENT		RTNCC	70,767	44,425	(470)	15,685	5,821	707	48	571
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)	(146)
6	DEMAND COMPONENT		TATD	(46,810)	(22,151)	(1,683)	(4,412)	(13,709)	(3,500)	(230)	2
7	CUSTOMER COMPONENT		TATC	(72,840)	(55,176)	(964)	(6,974)	(2,546)	(319)	(16)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
11	SUMMARY FOR FEDERAL INCOME										
12	TAX CALCULATION										
13	(2)+(5)+(8)		TFTI3	35,216	(12,212)	(4,085)	15,996	28,615	7,250	458	425
14	DEMAND COMPONENT		TFTI3D	37,289	(1,461)	(2,651)	7,285	25,340	6,862	426	2
15	CUSTOMER COMPONENT		TFTI3C	(2,073)	(10,751)	(1,434)	8,711	3,275	388	32	423
16	FEDERAL INCOME TAX										
17	.35 / .65 X (11)+(8)		TFIT3	18,962	(6,576)	(2,200)	8,613	15,408	3,904	247	229
18	DEMAND COMPONENT		TFIT3D	20,079	(787)	(1,427)	3,923	13,645	3,695	229	1
19	CUSTOMER COMPONENT		TFIT3C	(1,116)	(5,789)	(772)	4,691	1,763	209	17	228
20	ADJ TO PA TAXABLE INCOME		TASI	71,329	45,930	1,539	6,822	9,392	2,144	132	75
21	DEMAND COMPONENT		TASID	26,595	12,546	965	2,520	7,831	1,955	123	0
22	CUSTOMER COMPONENT		TASIC	44,734	33,384	574	4,302	1,561	189	9	75
23	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0	0	0
24	DEMAND COMPONENT		TSTAD	0	0	0	0	0	0	0	0
25	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0	0	0
26	SUMMARY FOR PA INCOME										
27	TAX CALCULATION										
28	(2)+(5)+(14)+(17)+(20)		TSTI3	125,509	27,142	(4,746)	31,431	53,415	13,298	837	729
29	DEMAND COMPONENT		TSTI3D	83,966	10,298	(3,113)	13,728	46,816	12,512	778	3
30	CUSTOMER COMPONENT		TSTI3C	41,543	16,844	(1,632)	17,704	6,599	786	58	726
31	PA INCOME TAX										
32	.0999 / .9001 X (23)+(20)		TSIT3	13,930	3,012	(527)	3,488	5,928	1,476	93	81
33	DEMAND COMPONENT		TSIT3D	9,319	1,143	(346)	1,524	5,196	1,389	86	0
34	CUSTOMER COMPONENT		TSIT3C	4,611	1,869	(181)	1,965	732	87	6	81

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT ACTUAL % RATE OF RETURN	COMPLIANCE		RTRC	53.26%	58.96%	11.79%	109.47%	15.74%	4.00%	19.28%
2	RETURN ON RATE BASE			RTNC1	400	79	115	289	3,267	2,411	32
3	DEMAND COMPONENT			RTNCD	0	0	106	0	2,361	146	0
4	CUSTOMER COMPONENT			RTNCC	400	79	9	289	906	2,265	32
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
6	DEMAND COMPONENT			TATD	3	0	(51)	0	(870)	(209)	0
7	CUSTOMER COMPONENT			TATC	(66)	(6)	(3)	14	(397)	(6,226)	(13)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT			TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT			TAFIC	0	0	0	0	0	0	0
11	SUMMARY FOR FEDERAL INCOME										
12	TAX CALCULATION										
13	(2)+(5)+(8)			TFTI3	337	73	61	303	2,000	(4,024)	19
14	DEMAND COMPONENT			TFTI3D	3	0	55	0	1,491	(63)	0
15	CUSTOMER COMPONENT			TFTI3C	334	73	6	303	509	(3,961)	19
16	FEDERAL INCOME TAX										
17	.35 / .85 X (11)+(8)			TFIT3	181	39	33	163	1,077	(2,167)	10
18	DEMAND COMPONENT			TFIT3D	2	0	30	0	803	(34)	0
19	CUSTOMER COMPONENT			TFIT3C	180	39	3	163	274	(2,133)	10
20	ADJ TO PA TAXABLE INCOME			TASI	26	5	40	10	733	4,476	6
21	DEMAND COMPONENT			TASID	0	0	38	0	498	121	0
22	CUSTOMER COMPONENT			TASIC	26	5	2	10	235	4,355	6
23	PA INCOME TAX ADJUSTMENT			TSTA	0	0	0	0	0	0	0
24	DEMAND COMPONENT			TSTAD	0	0	0	0	0	0	0
25	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	0	0
26	SUMMARY FOR PA INCOME										
27	TAX CALCULATION										
28	(2)+(5)+(14)+(17)+(20)			TSTI3	544	117	134	476	3,810	(1,715)	35
29	DEMAND COMPONENT			TSTI3D	5	0	123	0	2,792	24	0
30	CUSTOMER COMPONENT			TSTI3C	540	117	11	476	1,018	(1,739)	35
31	PA INCOME TAX										
32	.0999 / .9001 X (23)+(20)			TSIT3	60	13	15	53	423	(190)	4
33	DEMAND COMPONENT			TSIT3D	1	0	14	0	310	3	0
34	CUSTOMER COMPONENT			TSIT3C	60	13	1	53	113	(193)	4

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

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING			COMPLIANCE FILING ADJUSTED							
1	RETURN INCOME & GR REC TAX		TXDT	417,122	286,760	7,914	37,322	48,399	12,270	941	806
2	DEMAND COMPONENT		TXDTD	135,637	63,194	4,793	12,614	39,405	11,063	699	339
3	CUSTOMER COMPONENT		TXDTC	281,485	223,566	3,121	24,708	8,994	1,207	242	467
4	RATE OF RETURN-PERCENT		RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
5	RETURN ON RATE BASE		RTND2	154,856	100,167	3,639	14,970	22,828	5,704	358	166
6	DEMAND COMPONENT		RTNDD	67,860	31,827	2,450	6,395	19,866	5,340	333	0
7	CUSTOMER COMPONENT		RTNDC	86,996	68,340	1,189	8,575	2,962	364	25	166
8	INCOME TAXES		TSF2	32,882	21,298	874	3,299	5,703	1,575	94	22
9	DEMAND COMPONENT		TSF2D	17,879	8,255	651	1,686	5,235	1,522	86	1
10	CUSTOMER COMPONENT		TSF2C	15,003	13,041	223	1,613	468	53	8	21
11	SUBTOTAL OF ABOVE		SUB34	604,859	408,223	12,427	55,591	76,930	19,549	1,393	994
12	DEMAND COMPONENT		SUB34D	221,376	103,276	7,894	20,695	64,506	17,925	1,118	340
13	CUSTOMER COMPONENT		SUB34C	383,484	304,947	4,533	34,896	12,424	1,624	275	654
14	ANNUALIZATION REVENUES		ANNP	5,386	3,389	24	1,263	1,237	(536)	29	(95)
15	DEMAND COMPONENT		ANNPD	2,011	857	15	470	1,037	(491)	23	(32)
16	CUSTOMER COMPONENT		ANNPC	3,375	2,532	9	793	200	(45)	6	(63)
17	LATE PAY CHARGES		R11P	7,361	4,359	41	1,243	1,256	323	8	16
18	DEMAND COMPONENT		R111D	2,999	1,103	26	463	1,053	296	6	5
19	CUSTOMER COMPONENT		R111C	4,362	3,256	15	780	203	27	2	11
20	REVENUE REQTS BEFORE GRT		RRBD	592,112	400,475	12,362	53,085	74,437	19,762	1,356	1,073
21	DEMAND COMPONENT		RRBDD	216,364	101,316	7,853	19,762	62,416	18,120	1,089	367
22	CUSTOMER COMPONENT		RRBDC	375,748	299,159	4,509	33,323	12,021	1,642	267	706
23	GROSS RECEIPTS TAX		GRTA4	37,925	25,595	779	3,486	4,823	1,226	87	62
24	DEMAND COMPONENT		GRTA4D	13,881	6,475	495	1,298	4,044	1,124	70	21
25	CUSTOMER COMPONENT		GRTA4C	24,044	19,120	284	2,188	779	102	17	41
26	TOTAL REVENUE REQUIREMENTS		RRA4	630,037	426,070	13,141	56,571	79,260	20,988	1,443	1,135
27	DEMAND COMPONENT		RRA4D	230,245	107,791	8,348	21,060	66,460	19,244	1,159	388
28	CUSTOMER COMPONENT		RRA4C	399,792	318,279	4,793	35,511	12,800	1,744	284	747

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING			COMPLIA							
1	RETURN INCOME & GR REC TAX			TXDT	570	70	165	83	3,675	18,120	26
2	DEMAND COMPONENT			TXDTD	199	51	151	24	2,490	612	1
3	CUSTOMER COMPONENT			TXDTC	371	19	14	59	1,185	17,508	25
4	RATE OF RETURN-PERCENT			RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
5	RETURN ON RATE BASE			RTND2	63	11	82	22	1,750	5,082	14
6	DEMAND COMPONENT			RTNDD	0	0	76	0	1,265	308	0
7	CUSTOMER COMPONENT			RTNDC	63	11	6	22	485	4,774	14
8	INCOME TAXES			TSF2	3	4	24	26	424	(464)	2
9	DEMAND COMPONENT			TSF2D	3	0	21	0	336	83	0
10	CUSTOMER COMPONENT			TSF2C	0	4	3	26	88	(547)	2
11	SUBTOTAL OF ABOVE			SUB34	636	85	271	131	5,849	22,738	42
12	DEMAND COMPONENT			SUB34D	202	51	248	24	4,091	1,003	1
13	CUSTOMER COMPONENT			SUB34C	434	34	23	107	1,758	21,735	41
14	ANNUALIZATION REVENUES			ANNP	(7)	(1)	(41)	(41)	266	(103)	2
15	DEMAND COMPONENT			ANNPD	(2)	(1)	(38)	(8)	186	(5)	0
16	CUSTOMER COMPONENT			ANNPC	(5)	0	(3)	(33)	80	(98)	2
17	LATE PAY CHARGES			R11P	0	0	0	0	65	50	0
18	DEMAND COMPONENT			R111D	0	0	0	0	45	2	0
19	CUSTOMER COMPONENT			R111C	0	0	0	0	20	48	0
20	REVENUE REQTS BEFORE GRT			RR8D	643	86	312	172	5,518	22,791	40
21	DEMAND COMPONENT			RR8DD	204	52	286	32	3,860	1,006	1
22	CUSTOMER COMPONENT			RR8DC	439	34	26	140	1,658	21,785	39
23	GROSS RECEIPTS TAX			GRTA4	40	5	17	9	367	1,426	3
24	DEMAND COMPONENT			GRTA4D	13	3	16	2	257	63	0
25	CUSTOMER COMPONENT			GRTA4C	27	2	1	7	110	1,363	3
26	TOTAL REVENUE REQUIREMENTS			RRA4	683	91	329	181	5,885	24,217	43
27	DEMAND COMPONENT			RRA4D	217	55	302	34	4,117	1,069	1
28	CUSTOMER COMPONENT			RRA4C	466	36	27	147	1,768	23,148	42

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT SYSTEM % RATE OF RETURN	COMPLIANCE	RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
2	RETURN ON RATE BASE		RTND2	154,856	100,167	3,639	14,970	22,828	5,704	358	166
3	DEMAND COMPONENT		RTNDD	67,860	31,827	2,450	6,395	19,866	5,340	333	0
4	CUSTOMER COMPONENT		RTNDC	86,996	68,340	1,189	8,575	2,962	364	25	166
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(119,650)	(77,327)	(2,647)	(11,386)	(16,255)	(3,819)	(246)	(146)
6	DEMAND COMPONENT		TATD	(46,810)	(22,151)	(1,883)	(4,412)	(13,709)	(3,500)	(230)	2
7	CUSTOMER COMPONENT		TATC	(72,840)	(55,176)	(964)	(6,974)	(2,546)	(319)	(16)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)		TFTI4	35,206	22,840	992	3,584	6,573	1,885	112	20
12	DEMAND COMPONENT		TFTI4D	21,050	9,676	767	1,983	6,157	1,840	103	2
13	CUSTOMER COMPONENT		TFTI4C	14,156	13,164	225	1,601	416	45	9	18
	FEDERAL INCOME TAX										
14	.35 / .65 X (11)+(8)		TFIT4	18,957	12,298	534	1,930	3,539	1,015	60	11
15	DEMAND COMPONENT		TFIT4D	11,335	5,210	413	1,068	3,315	991	55	1
16	CUSTOMER COMPONENT		TFIT4C	7,622	7,088	121	862	224	24	5	10
17	PA INCOME TAX ADJUSTMENT		TSTA	71,329	45,930	1,539	6,822	9,392	2,144	132	75
18	DEMAND COMPONENT		TSTAD	26,595	12,546	965	2,520	7,831	1,955	123	0
19	CUSTOMER COMPONENT		TSTAC	44,734	33,384	574	4,302	1,561	189	9	75
20	ADJ TO PA TAXABLE INCOME		TASI	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TASID	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)		TSTI4	125,492	81,068	3,065	12,336	19,504	5,044	304	108
24	DEMAND COMPONENT		TSTI4D	58,981	27,432	2,145	5,571	17,303	4,786	281	3
25	CUSTOMER COMPONENT		TSTI4C	66,511	53,636	920	6,765	2,201	258	23	103
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)		TSIT4	13,928	8,998	340	1,369	2,165	560	34	12
27	DEMAND COMPONENT		TSIT4D	6,546	3,045	238	618	1,920	531	31	0
28	CUSTOMER COMPONENT		TSIT4C	7,382	5,953	102	751	244	29	3	11

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT SYSTEM % RATE OF RETURN	COMPLIANCE	RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
2	RETURN ON RATE BASE		RTND2	63	11	82	22	1,750	5,082	14
3	DEMAND COMPONENT		RTNDD	0	0	76	0	1,265	308	0
4	CUSTOMER COMPONENT		RTNDC	63	11	6	22	485	4,774	14
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(63)	(6)	(54)	14	(1,267)	(6,435)	(13)
6	DEMAND COMPONENT		TATD	3	0	(51)	0	(870)	(209)	0
7	CUSTOMER COMPONENT		TATC	(66)	(6)	(3)	14	(397)	(6,226)	(13)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0	0
9	DEMAND COMPONENT		TAFID	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFTI4	0	5	28	36	483	(1,353)	1
12	DEMAND COMPONENT		TFTI4D	3	0	25	0	395	99	0
13	CUSTOMER COMPONENT		TFTI4C	(3)	5	3	36	88	(1,452)	1
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT4	0	3	15	19	260	(729)	1
15	DEMAND COMPONENT		TFIT4D	2	0	13	0	213	53	0
16	CUSTOMER COMPONENT		TFIT4C	(2)	3	2	19	47	(782)	1
17	PA INCOME TAX ADJUSTMENT		TSTA	26	5	40	10	733	4,476	6
18	DEMAND COMPONENT		TSTAD	0	0	38	0	498	121	0
19	CUSTOMER COMPONENT		TSTAC	26	5	2	10	235	4,355	6
20	ADJ TO PA TAXABLE INCOME		TASI	0	0	0	0	0	0	0
21	DEMAND COMPONENT		TASID	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TSTI4	26	13	83	65	1,476	2,394	8
24	DEMAND COMPONENT		TSTI4D	5	0	76	0	1,106	273	0
25	CUSTOMER COMPONENT		TSTI4C	21	13	7	65	370	2,121	8
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)		TSIT4	3	1	9	7	164	266	1
27	DEMAND COMPONENT		TSIT4D	1	0	8	0	123	30	0
28	CUSTOMER COMPONENT		TSIT4C	2	1	1	7	41	235	1

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2004

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

In response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, PPL Electric has prepared a cost allocation study at present and proposed rate levels, in addition to the Section III and IV studies. The results of these studies using the average and excess demand allocation method are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit on page 171.

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS			COMPLIANCE FILING							
	ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	495,418	293,920	3,513	61,460	84,182	21,873	1,757	1,774
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	6,961	4,123	38	1,176	1,187	320	8
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	502,379	298,043	3,551	62,636	85,369	22,193	1,765	1,774
7	ANNUALIZATION PRESENT REVENUES		ANN	4,128	2,754	21	972	874	(414)	25	(115)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	506,507	300,797	3,572	63,608	86,243	21,779	1,790	1,659
9	OTHER OPERATING REVENUES		ROOT	17,776	11,402	380	1,711	2,618	655	41	15
10	TOTAL OPERATING REVENUES		ROT	524,283	312,199	3,952	65,319	88,861	22,434	1,831	1,674
	OPERATION EXPENSES										
	OPERATION AND MAINTENANCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	127,707	78,986	2,743	11,778	18,659	5,092	325	138
13	OTHER OPER & MAINT EXPENSES		EE0T	170,593	130,099	2,392	14,224	14,630	3,728	414	464
14	TOTAL OPER & MAINT EXPENSES		EE00	298,300	209,085	5,135	26,002	33,289	8,820	739	602
	DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	78,406	49,721	1,624	7,369	10,730	2,471	157	89
17	OTHER DEPREC EXP		ED0T	15,058	10,476	282	1,468	1,716	410	26	10
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE		ED00A	93,464	60,197	1,906	8,837	12,446	2,881	183	99
	TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	4,299	2,782	93	413	639	162	11	4
20	OTHER OTHER TAXES		ET001	9,200	6,317	181	899	1,134	278	18	6
21	DEFERRED INCOME TAXES		TXTA	30,424	19,739	635	2,888	4,370	1,089	76	28
22	NET INVESTMENT TAX CREDIT		TX93	(1,913)	(1,236)	(41)	(184)	(275)	(69)	(4)	(2)
23	GROSS RECEIPTS TAX		TXG	29,886	17,747	211	3,753	5,088	1,285	106	98
24	TOTAL PA INCOME TAX		TSIT1	1,239	(3,411)	(525)	1,833	2,541	632	58	78
25	TOTAL FED INC TAX		TFTX	(21,061)	(26,687)	(2,146)	3,364	4,611	1,204	135	215
26	TOTAL TAXES		TFIT1	52,074	15,251	(1,592)	12,966	18,108	4,581	400	427
27	TOTAL OPERATION EXPENSES		TEXP1	443,838	284,533	5,449	47,805	63,843	16,282	1,322	1,128
28	RETURN (LN 11 - 36)		PRERTN	80,445	27,666	(1,497)	17,514	25,018	6,152	509	546
29	TOTAL RATE BASE		RBX	1,836,945	1,188,403	40,621	175,211	273,865	69,455	4,514	1,973
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	4.38%	2.33%	-3.69%	10.00%	9.14%	8.86%	11.28%	27.67%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	53.20%	-84.25%	228.31%	208.68%	202.28%	257.53%	631.74%

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

Line No.	Input	Alloc	Output CO	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PRESENT RATE LEVELS										
ADJUSTED - COMPLIANCE										
SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		1,717	283	314	662	6,222	17,705	36
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	1,717	283	314	662	6,222	17,705	36
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4 R11	0	0	0	0	62	47	0
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	1,717	283	314	662	6,284	17,752	36
7	ANNUALIZATION PRESENT REVENUES		ANN	(11)	(2)	(33)	(41)	190	(93)	1
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	1,706	281	281	621	6,474	17,659	37
9	OTHER OPERATING REVENUES		ROOT	5	1	15	2	190	740	1
10	TOTAL OPERATING REVENUES		ROT	1,711	282	296	623	6,664	18,399	38
OPERATION EXPENSES										
OPERATION AND MAINTENENCE EXPENSES										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	48	9	24	20	1,387	8,493	12
13	OTHER OPER & MAINT EXPENSES		EE0T	423	41	71	42	1,064	2,993	5
14	TOTAL OPER & MAINT EXPENSES		EE00	471	50	95	62	2,451	11,486	17
DEPRECIATION EXPENSE										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	31	6	45	12	814	5,331	8
17	OTHER DEPREC EXP		ED0T	3	0	8	1	131	526	0
TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE		ED00A	34	6	53	13	945	5,857	8
TAXES										
19	CAPITAL STOCK PRESENT LEVEL		ET1	2	0	2	1	46	145	0
20	OTHER OTHER TAXES		ET001	2	0	5	0	85	276	0
21	DEFERRED INCOME TAXES		TXTA	17	2	24	3	314	1,239	2
22	NET INVESTMENT TAX CREDIT		TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX		TXG	101	17	17	37	382	1,042	2
24	TOTAL PA INCOME TAX		TSIT1	106	21	9	53	195	(354)	0
25	TOTAL FED INC TAX		TFTX	321	63	13	164	355	(2,669)	(1)
26	TOTAL TAXES		TFT1	548	103	69	258	1,357	(403)	3
27	TOTAL OPERATION EXPENSES		TEXP1	1,053	159	217	333	4,753	16,940	28
28	RETURN (LN 11 - 36)		PRRTN	658	123	79	290	1,911	1,459	10
29	TOTAL RATE BASE		RBX	751	134	975	264	20,384	60,226	166
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	87.62%	91.79%	8.10%	109.85%	9.38%	2.42%	6.02%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2000.46%	2095.66%	184.93%	2507.99%	214.16%	55.25%	137.44%

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES - ADJUSTED - COMPLIANCE											
	SALES OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP		657,763	374,883	4,081	83,476	127,283	32,623	2,141	1,793	
3	REVENUE ADJUSTMENTS			(26,502)	(13,093)	(99)	(3,618)	(7,143)	(1,788)	(63)	0	
4	TOTAL DISTRIBUTION REVENUES			RRTP	631,261	361,790	3,982	79,858	120,140	30,855	2,078	1,793
5	ANNUALIZATION ADJUSTMENT			ANNP	5,386	3,389	24	1,263	1,237	(536)	29	(95)
6	TOT ADJD SALE OF ELECTRICITY			ARTTP	636,647	365,179	4,006	81,121	121,377	30,319	2,107	1,698
7	LATE PAY CHARGES			R11P	7,361	4,359	41	1,243	1,256	323	8	16
8	TOTAL REVENUES - ELECTRIC SALES				644,008	369,538	4,047	82,364	122,633	30,642	2,115	1,714
9	OTHER OPERATING REVENUES			ROOT	17,776	11,402	380	1,711	2,618	655	41	15
10	TOTAL OPERATING REVENUES			ROTP	661,784	380,940	4,427	84,075	125,251	31,297	2,156	1,729
	OPERATION EXPENSES											
	OPERATING AND MAINTENANCE EXPENSES											
11	TRANSMISSION			EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	127,707	78,986	2,743	11,778	18,659	5,092	325	138
13	OTHER OPER & MAINT EXPENSES			EEOT	171,674	130,857	2,411	14,319	14,751	3,760	417	466
14	TOTAL OPER & MAINT EXPENSES			EE00	299,381	209,843	5,154	26,097	33,410	8,852	742	604
	DEPRECIATION EXPENSE											
15	TRANSMISSION			ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	78,406	49,721	1,624	7,369	10,730	2,471	157	89
17	OTHER DEPRECIATION EXPENSE			EDOT	15,058	10,476	282	1,468	1,716	410	26	10
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	93,464	60,197	1,906	8,837	12,446	2,881	183	99
	TAXES											
19	CAPITAL STOCK PROP LEVEL			ET1P	5,267	3,407	115	506	783	197	13	5
20	OTHER-W/O CAP STOCK			ET001	8,232	5,692	159	806	990	243	16	5
21	DEFERRED INCOME TAXES			TXTA	30,424	19,739	635	2,888	4,370	1,089	76	28
22	NET INVESTMENT TAX CREDIT			TX93	(1,913)	(1,236)	(41)	(184)	(275)	(69)	(4)	(2)
23	GROSS RECEIPTS TAX			TXG	37,996	21,803	239	4,859	7,235	1,808	125	101
24	TOTAL PA INCOME TAX			TSIT1	14,057	3,006	(478)	3,575	5,933	1,458	88	82
25	TOTAL FED INC TAX			TFTX	19,363	(6,612)	(2,020)	8,920	15,400	3,832	230	231
26	TOTAL TAXES			TFIT1	113,426	45,799	(1,391)	21,370	34,436	8,558	544	450
27	TOTAL OPERATING EXPENSES			TEXP1	506,271	315,839	5,669	56,304	80,292	20,291	1,469	1,153
28	RETURN (LN 11 - 36) PPUC Approved - Final Order			PRERTN	155,513	65,101	(1,242)	27,771	44,959	11,006	687	576
29	TOTAL RATE BASE			RBX	1,836,945	1,188,403	40,621	175,211	273,865	69,455	4,514	1,973
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	8.47%	5.48%	-3.06%	15.85%	16.42%	15.85%	15.22%	29.19%
31	CLASS RATE IN % OF TOTAL			PRCLRT	100.00%	64.70%	-36.13%	187.13%	193.86%	187.13%	179.69%	344.63%

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

Line No.		Input	Alloc	Output COI	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES - ADJUSTED - COMPLIANCE										
	SALES OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES Proposed	DREVP			1,152	185	404	661	9,193	19,805	83
3	REVENUE ADJUSTMENTS				97	17	(15)	1	(484)	(327)	(7)
4	TOTAL DISTRIBUTION REVENUES			RRTP	1,249	202	389	662	8,708	19,478	76
5	ANNUALIZATION ADJUSTMENT			ANNP	(7)	(1)	(41)	(41)	266	(103)	2
6	TOT ADJ'D SALE OF ELECTRICITY			ARTTP	1,242	201	348	621	8,975	19,375	78
7	LATE PAY CHARGES			R11P	0	0	0	0	65	50	0
8	TOTAL REVENUES - ELECTRIC SALES				1,242	201	348	621	9,040	19,425	78
9	OTHER OPERATING REVENUES			ROOT	5	1	15	2	190	740	1
10	TOTAL OPERATING REVENUES			ROTP	1,247	202	363	623	9,230	20,165	79
	OPERATION EXPENSES										
	OPERATING AND MAINTENANCE EXPENSES										
11	TRANSMISSION			EE20	0	0	0	0	0	0	0
12	DISTRIBUTION			EE30	48	9	24	20	1,387	8,493	12
13	OTHER OPER & MAINT EXPENSES			EE0T	425	41	71	42	1,073	3,034	5
14	TOTAL OPER & MAINT EXPENSES			EE00	473	50	95	62	2,460	11,527	17
	DEPRECIATION EXPENSE										
15	TRANSMISSION			ED20	0	0	0	0	0	0	0
16	DISTRIBUTION			ED30	31	6	45	12	814	5,331	8
17	OTHER DEPRECIATION EXPENSE			ED0T	3	0	8	1	131	526	0
	TOTAL DEPRECIATION AND										
18	AMORTIZATION EXPENSE			ED00	34	6	53	13	945	5,857	8
	TAXES										
19	CAPITAL STOCK PROP LEVEL			ET1P	2	0	3	1	57	177	0
20	OTHER-W/O CAP STOCK			ET001	2	0	4	0	74	244	0
21	DEFERRED INCOME TAXES			TXTA	17	2	24	3	314	1,239	2
22	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(20)	(82)	0
23	GROSS RECEIPTS TAX			TXG	73	12	21	37	533	1,146	5
24	TOTAL PA INCOME TAX			TSIT1	61	13	15	53	433	(189)	4
25	TOTAL FED INC TAX			TFTX	183	40	33	164	1,117	(2,168)	11
26	TOTAL TAXES			TFIT1	337	67	99	258	2,508	367	22
27	TOTAL OPERATING EXPENSES			TEXP1	844	123	247	333	5,913	17,751	47
28	RETURN (LN 11 - 36) PPUC Approved - Final Order			PRERTN	403	79	116	290	3,317	2,414	32
29	TOTAL RATE BASE			RBX	751	134	975	264	20,384	60,226	166
30	RATE OF RETURN (LN 47 / LN 48)			PRRTR	53.66%	58.96%	11.90%	109.85%	16.27%	4.01%	19.28%
31	CLASS RATE IN % OF TOTAL			PRCLRT	633.53%	696.10%	140.50%	1296.93%	192.09%	47.34%	227.63%

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
RATE BASE - ADJUSTED - COMPLIANCE PLANT IN SERVICE											
				COMPLIANCE FILING							
1	TRANSMISSION		P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	3,088,505	1,981,072	66,094	297,317	454,952	113,699	7,273	2,477
3	GENERAL & INTANGIBLE		P0T1	338,291	239,683	6,187	33,254	36,889	8,906	573	190
4	TOTAL-PLANT IN SERVICE		P00	3,426,796	2,220,755	72,281	330,571	491,841	122,605	7,846	2,667
DEPRECIATION RESERVE											
5	TRANSMISSION		A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	1,158,243	746,027	23,097	112,080	159,487	39,045	2,513	448
7	GENERAL PLANT		A88	120,391	85,296	2,202	11,834	13,129	3,169	203	68
8	INTANGIBLE PLANT		A95	7,956	5,637	145	782	867	208	14	5
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,286,590	836,963	25,444	124,696	173,483	42,422	2,730	521
10	TOTAL NET PLANT IN SERVICE		P01	2,140,206	1,383,792	46,837	205,875	318,358	80,183	5,116	2,146
11	SUBTRACTIVE ADJUSTMENTS		PLDED	343,771	223,721	6,910	34,000	49,396	11,942	737	250
12	ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0	0	0
13	TOTAL NET ORIG COST RATE BASE		NOP	1,796,435	1,160,067	39,927	171,875	268,962	68,241	4,379	1,896
14	WORKING CAPITAL		W00	40,510	28,336	694	3,336	4,903	1,214	135	77
15	TOTAL RATE BASE		RBX	1,836,945	1,188,403	40,621	175,211	273,865	69,455	4,514	1,973

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

Line No.	Input	Alloc	Output COI	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
RATE BASE - ADJUSTED - COMPLIANCE										
PLANT IN SERVICE										
1	TRANSMISSION		P20	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	861	174	2,555	346	33,013	128,461	211
3	GENERAL & INTANGIBLE		POT1	63	12	199	25	2,816	9,466	15
4	TOTAL-PLANT IN SERVICE		P00	924	186	2,754	371	35,829	137,927	226
DEPRECIATION RESERVE										
5	TRANSMISSION		A20	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	156	32	1,467	63	11,278	62,502	38
7	GENERAL PLANT		A88	22	4	71	9	1,003	3,369	5
8	INTANGIBLE PLANT		A95	2	0	5	1	65	223	0
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	180	36	1,543	73	12,346	66,094	43
10	TOTAL NET PLANT IN SERVICE		P01	744	150	1,211	298	23,483	71,833	183
11	SUBTRACTIVE ADJUSTMENTS		PLDED	87	17	259	35	3,446	12,950	20
12	ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0	0
13	TOTAL NET ORIG COST RATE BASE		NOP	657	133	952	263	20,037	58,883	163
14	WORKING CAPITAL		W00	94	1	23	1	347	1,343	3
15	TOTAL RATE BASE		RBX	751	134	975	264	20,384	60,226	166

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdct Distribution COMPLIANCE FILING	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
I CUSTOMERS, WEIGHTED A-EXPRESSED IN \$1,000												
1	METER INVESTMENT	CW1			244,958	175,371	7,305	21,824	26,114	5,608	269	2,474
2	ALLOCATOR			RCW1	100.00%	71.593%	2.982%	8.909%	10.862%	2.289%	0.110%	1.010%
3	METER READING EXPENSE	CW2			10,417,861	9,027,502	112,400	1,074,169	167,330	6,790	270	740
4	ALLOCATOR			RCW2	100.00%	86.653%	1.081%	10.311%	1.606%	0.065%	0.003%	0.007%
5	LATE PAYMENTS	CW4			5,886	3,486	32	994	1,004	271	7	0
6	ALLOCATOR			RCW4	100.00%	59.225%	0.544%	16.888%	17.057%	4.604%	0.119%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			19,325	16,499	62	797	954	210	162	133
8	ALLOCATOR			RCW5	100.00%	85.376%	0.321%	4.124%	4.937%	1.087%	0.838%	0.688%
9	CUSTOMER DEPOSITS	CW6			16,040	10,074	79	1,977	2,467	341	0	20
10	ALLOCATOR			RCW6	100.00%	62.806%	0.493%	12.325%	15.380%	2.126%	0.000%	0.125%
11	CUSTOMER ADVANCES	CW7			158,416	0	0	137,064	21,352	0	0	0
12	ALLOCATOR			RCW7	100.00%	0.000%	0.000%	86.522%	13.478%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS												
13	LINE TRANSFORMERS, CUST COMP	CW8			1,405,153	1,166,954	14,244	172,481	44,964	0	0	0
14	ALLOCATOR			RCW8	100.00%	83.048%	1.014%	12.275%	3.200%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			1,385,635	1,169,970	14,268	161,373	35,433	0	0	0
16	ALLOCATOR			RCW9	100.00%	84.436%	1.030%	11.646%	2.557%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS												
17	END OF YEAR CUSTOMERS	C10			1,330,589	1,151,910	14,342	137,064	21,352	866	34	95
18	ALLOCATOR			RC10	100.00%	86.572%	1.078%	10.301%	1.606%	0.065%	0.003%	0.007%
19	SECONDARY CUSTOMERS	C30			1,329,549	1,151,910	14,342	137,064	21,352	0	0	0
20	ALLOCATOR			RC30	100.00%	86.638%	1.079%	10.309%	1.606%	0.000%	0.000%	0.000%
III DEMANDS (1,000 KWH)												
21	TRANSMISSION LEVEL DEMANDS	D10			6,884,001	2,544,614	178,723	495,168	1,608,135	873,911	56,649	531,240
22	ALLOCATOR			RD10	100.00%	36.965%	2.596%	7.193%	23.361%	12.695%	0.823%	7.717%
23	PRIMARY LEVEL DEMANDS	D20			5,880,129	2,544,614	178,723	495,168	1,608,135	873,911	56,649	0
24	ALLOCATOR			RD20	100.00%	43.275%	3.039%	8.421%	27.349%	14.862%	0.963%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			4,949,569	2,544,614	178,723	495,168	1,608,135	0	0	0
26	ALLOCATOR			RD30	100.00%	51.410%	3.811%	10.004%	32.489%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			4,925,251	2,544,614	178,723	495,168	1,608,135	0	0	0
28	ALLOCATOR			RD30K	100.00%	51.865%	3.629%	10.054%	32.651%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT												
29	AREA LIGHTING ONLY	K403			1	0	0	0	0	0	0	0
30	ALLOCATOR			RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405			1	0	0	0	0	0	0	0
32	ALLOCATOR			RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407			1	0	0	0	0	0	0	0
34	ALLOCATOR			RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			1	1	0	0	0	0	0	0
36	ALLOCATOR			RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY												
37	MWH SALES UNANNUALIZED	ES15			36,689,129	12,899,883	399,999	2,034,025	8,732,335	5,567,372	404,108	3,348,588
38	ALLOCATOR			RES15	100.00%	35.161%	1.090%	5.544%	23.802%	15.174%	1.101%	9.127%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output COI	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
I CUSTOMERS, WEIGHTED											
A-EXPRESSED IN \$1,000											
1	METER INVESTMENT	CW1			861	175	89	346	4,312	0	210
2	ALLOCATOR			RCW1	0.351%	0.071%	0.036%	0.141%	1.760%	0.000%	0.086%
3	METER READING EXPENSE	CW2			260	30	10	10	28,300	0	50
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.272%	0.000%	0.000%
5	LATE PAYMENTS	CW4			0	0	0	0	52	40	0
6	ALLOCATOR			RCW4	0.000%	0.000%	0.000%	0.000%	0.883%	0.680%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			223	0	0	0	29	256	0
8	ALLOCATOR			RCW5	1.154%	0.000%	0.000%	0.000%	0.150%	1.325%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	1,000	60	22	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	6.234%	0.374%	0.137%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,267	1,243	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.375%	0.088%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,591	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.331%	0.000%	0.000%
II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10			33	4	1	1	3,611	1,270	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.271%	0.095%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,611	1,270	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.272%	0.096%	0.000%
III DEMANDS (1,000 KWH)											
21	TRANSMISSION LEVEL DEMANDS	D10			281,896	79,897	25,769	75,766	98,611	24,318	9,304
22	ALLOCATOR			RD10	4.095%	1.161%	0.374%	1.101%	1.432%	0.353%	0.135%
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	98,611	24,318	0
24	ALLOCATOR			RD20	0.000%	0.000%	0.000%	0.000%	1.677%	0.414%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	98,611	24,318	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	1.992%	0.491%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	98,611	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	2.002%	0.000%	0.000%
IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY											
37	MWH SALES UNANNUALIZED	ES15			1,944,598	511,847	72,000	242,640	413,115	111,595	7,024
38	ALLOCATOR			RES15	5.300%	1.395%	0.196%	0.661%	1.126%	0.304%	0.019%