

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

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

* DIRECT ASSIGNMENT

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

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

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

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

* DIRECT ASSIGNMENT

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DEPRECIATION EXPENSE							
1	TRANSMISSION	GD20	SK401T	ED20	20,529	20,529	0
	DISTRIBUTION						0
	SUBSTATIONS						
2	PRIMARY	GD28	SP28	ED28	5,358	0	33
3	SECONDARY	GD29	SP29	ED29	75	0	0
4	TOTAL SUBSTATIONS			EDSS	5,433	0	33
	OVERHEAD LINES						5,400
5	PRIMARY	GD32	SP32	ED32	9,907	0	12
	SECONDARY						9,895
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	9,002	0	0
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	12,033	0	0
8	STREET LIGHTING	GD34	SP34	ED34	1,457	0	0
9	TOTAL OVERHEAD LINES			EDOL	32,399	0	12
	UNDERGROUND LINES						32,387
10	PRIMARY	GD36	SP36	ED36	1,824	0	3
	SECONDARY						1,821
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	2,861	0	0
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	5,997	0	0
13	TOTAL UNDERGROUND LINES			EDUG	10,682	0	3
	LINE TRANSFORMERS						
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	4,594	0	0
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	5,142	0	0
16	TOTAL LINE TRANSFORMERS			EDLT	9,736	0	0
	SERVICES						
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	2,777	0	0
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	9,186	0	0
19	TOTAL SERVICES			EDSV	11,963	0	0
20	METERS	GD43	SP43	ED43	15,813	7	4
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	238	0	0
22	STREET LIGHTING	GD47	SP47	ED47	2,276	0	0
23	TOTAL DISTRIBUTION			ED30	88,540	7	51
24	GENERAL	GD88	SK939	ED88	18,120	1,888	8
25	INTANGIBLE	GD95	SK939	ED95	4,871	508	2
26	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	132,060	22,931	62
	PROFORMA ADJUSTMENT TO DEPRECIATION EXPENSE						
27	TRANSMISSION & DISTRIBUTION		DAS		-503	(2,160)	1
28	GENERAL & INTANGIBLE		SK939		1,231	128	1
29	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	728	(2,032)	1
30	TOTAL PROFORMA ADJUSTMENTS			GD99	728	(2,032)	1
31	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00A	132,788	20,900	63

* DIRECT ASSIGNMENT

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

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

* DIRECT ASSIGNMENT

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

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

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

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

* DIRECT ASSIGNMENT

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

OPERATING EXPENSES

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATING EXPENSES							
1			EE20	225,307	225,307	0	0
2			EE30	135,050	6	101	134,943
3			EE56	50,625	0	1	50,624
4			EE64	17,247	0	0	17,247
5			EE65	2,843	0	0	2,843
6			EE79	143,895	14,552	90	129,254
7			EE99	4,322	(320)	(1)	4,644
8			EE00	579,290	239,545	190	339,555
9			ED00A	132,788	20,900	63	111,825
TAXES OTHER THAN INCOME							
10			ET01	14,259	2,302	7	11,950
11			TXG	50,174	12,278	0	37,896
12			TXTA	9,728	1,336	14	8,378
13			TX93	(2,392)	(718)	(1)	(1,673)
14			OEBT	783,847	275,643	273	507,931
PA AND FEDERAL INCOME TAXES BASED ON PRESENT REVENUES							
15			TSTX	15,966	6,292	(32)	9,705
16			TFTX	52,675	19,983	(96)	32,788
17			TX99	140,410	41,474	(109)	99,045
18			TOE	852,488	301,918	145	550,425

* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES
 DISTRIBUTION REVENUES INCLUDE EFFECT OF 2007 REMAND PROCEEDING SETTLEMENT
 \$1,000

OPERATING REVENUES

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
OPERATING REVENUES							
SALE OF ELECTRICITY							
1				211,231	211,231	0	0
2				631,715			631,715
3				(58)	0		(58)
4				631,657	0	0	631,657
5	S11		R11	8,923	0	0	8,923
6	ANN			(1,399)	(3,123)	0	1,724
7				850,412	208,108	0	642,304
OTHER OPERATING REVENUES							
8	S20	SK401	R20	0	0	0	0
RENT-ELECTRIC PROPERTY							
9	S23	SK401T	R23	903	903	0	0
10	S24	SK401	R24	29,693	0	0	29,693
OTHER ELECTRIC REVENUE							
11	S26	SK401T	R26	149,006	149,006	0	0
12	S27	SK401	R27	2,686	0	0	2,686
13	S37	SK939	R37	0	0	0	0
14			ROOT	182,289	149,909	0	32,380
15			ROT	1,032,701	358,017	0	674,684
16			RRBG	850,412	208,108	0	642,304
17			TXGR	50,174	12,278	0	37,896

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

INCOME TAX		Input Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
DERIVATION-							
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS							
1	OPERATING REVENUES		ROT	1,032,701	358,017	0	674,684
	MINUS: OPERATING EXPENSES						
2	OP EXPENSES PRIOR INCOME TAX		OEBT	783,847	275,643	273	507,931
3	EQUALS: TAXABLE INCOME		TAXI	248,853	82,374	(273)	166,752
	PLUS: ADJUSTMENTS TO						
4	TAXABLE INCOME		TAT	(79,079)	(17,760)	(39)	(61,281)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	169,774	64,614	(312)	105,471
PA INCOME TAX CALCULATION							
6	TAXABLE NET INCOME		TNI	169,774	64,614	(312)	105,471
7	TOTAL SPECIAL DEDUCTIONS		TASI	(9,959)	(1,634)	(5)	(8,320)
8	PA TAXABLE INCOME		TSTI	159,815	62,980	(317)	97,151
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	159,815	62,980	(317)	97,151
11	PA INCOME TAX @ 9.99%		GSIT	15,966	6,292	(32)	9,705
12	PA TAX CREDITS		TS20	0	0	0	0
	PA INCOME TAX						
13	ADJUSTMENTS		TSTA	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	15,966	6,292	(32)	9,705
FEDERAL INC TAX CALCULATION							
15	TAXABLE NET INCOME		TNI	169,774	64,614	(312)	105,471
DEDUCTIONS							
16	PA INCOME TAX		TSIT1	15,966	6,292	(32)	9,705
17	TOTAL DEDUCTIONS		TSFS	15,966	6,292	(32)	9,705
18	FEDERAL TAXABLE INCOME		TFTI	153,808	58,323	(280)	95,766
19	FEDERAL INCOME TAX @ 35.0%		GFIT	53,833	20,413	(98)	33,518
	FEDERAL INCOME TAX						
20	CREDITS & ADJUSTMENTS		TAFI	(1,158)	(430)	2	(730)
21	TOTAL FEDERAL INCOME TAX		TFIT1	52,675	19,983	(96)	32,788

* DIRECT ASSIGNMENT

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

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

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

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

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

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

* DIRECT ASSIGNMENT

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
1	BALANCE BROUGHT FORWARD						
	ADJUSTMENTS TO TAXABLE INCOME						
			TAST3	(97,708)	(25,234)	(37)	(72,438)
	CONTINUED						
2	SERP	ITA70	SK939 TA70	338	35	0	303
3	ESOP DIVIDEND	ITA72	SK939 TA72	(4,862)	(507)	(2)	(4,353)
	CONTRIBUTIONS IN AID OF CONSTRUCTION						
4	TRANSMISSION	ITA78	SK401T TA78	7,964	7,964	0	0
5	DISTRIBUTION	ITA80	SK401 TA80	18,023	0	0	18,023
6	TOTAL CIAC		TA81	25,987	7,964	0	18,023
7	ADJ G R TAX - CASH BASIS	ITA87	SRRBG TA87	243	60	0	183
8	CONSUMER EDUCATION	ITA90	SK401 TA90	(2,707)	0	0	(2,707)
9	PREFERRED DIV PD CREDIT	ITA95	SP01 TA95	(370)	(78)	(0)	(292)
10	TOTAL ADJ'S TO TAXABLE INCOME		TAT	(79,079)	(17,759)	(39)	(61,281)

* DIRECT ASSIGNMENT

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

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

* DIRECT ASSIGNMENT

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

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

* DIRECT ASSIGNMENT

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

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

* DIRECT ASSIGNMENT

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
					Transmission	Resale Primary*	Distribution - Primary/Secondary
PROGRAM GENERATED ALLOCATORS							
1							
			P01	3,025,226	639,045	1,493	2,384,689
2			SP01	100.000%	21.124%	0.049%	78.827%
3			P00	4,977,485	1,125,932	2,621	3,848,933
4			SP00	100.000%	22.620%	0.053%	77.327%
5			AT2	4,524,085	1,078,692	2,418	3,442,976
6			SAT2	100.000%	23.843%	0.053%	76.103%
WORKING CAPITAL ALLOCATOR							
O&M LESS UNCOLLECTIBLE ACCOUNTS							
7			WCAP	555,790	239,545	190	316,055
8			SWCAP	100.000%	43.100%	0.034%	56.866%
9		SWCAP	REQD	16,293	7,022	6	9,265
10			SREQD	100.000%	43.100%	0.034%	56.866%
11			RBX	2,674,887	644,127	1,221	2,029,539
12			SRBX	100.000%	24.081%	0.046%	75.874%
13			NOP	2,607,097	625,891	1,190	1,980,016
14			SNOP	100.000%	24.007%	0.046%	75.947%
15			RRBG	849,559	208,945	0	640,614
16			SRRBG	100.000%	24.595%	0.000%	75.405%

* DIRECT ASSIGNMENT

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

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

* DIRECT ASSIGNMENT

SECTION III

PART II

ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

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

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

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SJAL	L5-S	
ELECTRIC PLANT IN SERVICE											
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	
DISTRIBUTION PLANT SUBSTATIONS											
2	PRIMARY	Q28	RD20	P28	0	0	0	4,368	1,073	0	
3	SECONDARY	Q29	RD30	P29	0	0	0	77	19	0	
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	4,445	1,092	
OVERHEAD LINES											
6	PRIMARY	Q32	RD20	P32	0	0	0	6,847	1,682	0	
SECONDARY											
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	7,807	1,869	0	
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	1,307	520	0	
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	57,261	0	
10	TOTAL OVERHEAD LINES			POL	0	0	0	15,761	61,332	0	
UNDERGROUND LINES											
11	PRIMARY	Q36	RD20	P36	0	0	0	1,368	336	0	
SECONDARY											
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	2,551	627	0	
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	706	281	0	
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	4,625	1,244	0	
LINE TRANSFORMERS											
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	3,216	790	0	
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	657	180	0	
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	3,873	970	0	
SERVICES											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	2,312	0	0	
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	1,227	0	0	
20	TOTAL SERVICES			PSV	0	0	0	3,539	0	0	
21	METERS	Q43	RCW1	P43	1,308	474	80	304	4,636	0	149
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	0	0	0	0	6,292	0	
23	STREET LIGHTING	Q46	RK405	P46	0	0	0	0	87,979	0	
24	TOTAL DISTRIBUTION PLANT			P30	1,308	474	2,547	304	36,879	158,909	149
25	DEMAND COMPONENT			P30D	0	0	2,487	0	28,346	6,396	0
26	CUSTOMER COMPONENT			P30C	1,308	474	80	304	8,533	152,513	149
27	GENERAL PLANT	Q88	K939	P88	102	35	205	25	3,226	12,442	12
28	DEMAND COMPONENT		DK939	P88D	0	0	190	0	2,198	492	0
29	CUSTOMER COMPONENT		CK939	P88C	102	35	15	25	1,028	11,950	12
30	INTANGIBLE PLANT	Q95	K939	P95	8	3	16	2	258	995	1
31	DEMAND COMPONENT		DK939	P95D	0	0	15	0	176	39	0
32	CUSTOMER COMPONENT		CK939	P95C	8	3	1	2	82	956	1
33	TOTAL ELECTRIC PLANT IN SERVICE			P00	1,418	512	2,768	331	40,363	172,346	162
34	DEMAND COMPONENT			P00D	0	0	2,672	0	30,720	6,927	0
35	CUSTOMER COMPONENT			P00C	1,418	512	96	331	9,643	165,419	162

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

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

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S			
DEPRECIATION RESERVE													
1	TRANSMISSION FUNCTION			H20	RD10	A20	0	0	0	0	0		
DISTRIBUTION PLANT SUBSTATIONS													
2	PRIMARY			H28	RD20	A28	0	0	1,642	403	0		
3	SECONDARY			H29	RD30	A29	0	0	30	7	0		
4	DIRECTLY ASSIGNED SUBS			DAS	RK407	DAS	0	0	0	0	0		
5	TOTAL SUBSTATIONS					AST	0	0	1,672	410	0		
OVERHEAD LINES													
6	PRIMARY			H32	RD20	A32	0	0	2,399	589	0		
SECONDARY													
7	DEMAND COMPONENT			H33D	RD30	A33D	0	0	2,732	671	0		
8	CUSTOMER COMPONENT			H33C	RC30	A33C	0	0	459	182	0		
9	STREET LIGHTING			H34	RK405	A34	0	0	0	18,132	0		
10	TOTAL OVERHEAD LINES					AOL	0	0	5,590	19,574	0		
UNDERGROUND LINES													
11	PRIMARY			H36	RD20	A36	0	0	420	103	0		
SECONDARY													
12	DEMAND COMPONENT			H37D	RD30	A37D	0	0	783	192	0		
13	CUSTOMER COMPONENT			H37C	RC30	A37C	0	0	217	86	0		
14	TOTAL UNDERGROUND LINES					AUG	0	0	1,420	381	0		
LINE TRANSFORMERS													
15	DEMAND COMPONENT			H38D	RD30	A38D	0	0	1,340	329	0		
16	CUSTOMER COMPONENT			H38C	RCW8	A38C	0	0	274	75	0		
17	TOTAL LINE TRANSFORMERS					ALT	0	0	1,614	404	0		
SERVICES													
18	DEMAND COMPONENT			H39D	RD30K	A39D	0	0	1,174	0	0		
19	CUSTOMER COMPONENT			H39C	RCW9	A39C	0	0	623	0	0		
20	TOTAL SERVICES					ASV	0	0	1,797	0	0		
21	METERS			H43	RCW1	A43	430	156	26	100	1,524	49	
22	AREA LIGHTING FIXTURES			H44	RK403	A44	0	0	0	3,571	0		
23	STREET LIGHTING			H46	RK405	A46	0	0	0	49,334	0		
24	TOTAL DISTRIBUTION PLANT					A30	430	156	1,611	100	13,617	73,674	49
25	DEMAND COMPONENT					A30D	0	0	1,585	0	10,520	2,294	0
26	CUSTOMER COMPONENT					A30C	430	156	26	100	3,087	71,380	49
27	GENERAL PLANT			H88	K939	A88	35	12	70	9	1,114	4,297	4
28	DEMAND COMPONENT					DK939	0	0	65	0	759	170	0
29	CUSTOMER COMPONENT					CK939	35	12	5	9	355	4,127	4
30	INTANGIBLE PLANT			H95	K939	A95	5	2	11	1	164	635	1
31	DEMAND COMPONENT					DK939	0	0	10	0	112	25	0
32	CUSTOMER COMPONENT					CK939	5	2	1	1	52	610	1
TOTAL DEPRECIATION AND AMORTIZATION RESERVE													
33	DEMAND COMPONENT					A00	470	170	1,692	110	14,895	78,606	54
34	CUSTOMER COMPONENT					A00D	0	0	1,660	0	11,391	2,489	0
35	CUSTOMER COMPONENT					A00C	470	170	32	110	3,504	76,117	54

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

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

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ADDITIVE ADJUSTMENTS												
PLANT HELD FOR FUTURE USE												
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0	
2	DISTRIBUTION PLANT	QF30	P30	PF30	2,002	1,290	38	179	299	73	4	3
3	DEMAND COMPONENT		DP30	PF30D	948	490	26	74	264	69	4	0
4	CUSTOMER COMPONENT		CP30	PF30C	1,054	800	12	105	35	4	0	3
5	TOTAL ADDITIVE ADJUSTMENTS			PLADD	2,002	1,290	38	179	299	73	4	3
6	DEMAND COMPONENT			PLADDD	948	490	26	74	264	69	4	0
7	CUSTOMER COMPONENT			PLADDC	1,054	800	12	105	35	4	0	3
8	NET ORIG COST RATE BASE			NOP	1,980,010	1,293,366	37,949	175,663	292,443	74,141	3,760	3,011
9	DEMAND COMPONENT			NOPD	934,573	481,893	25,798	72,699	259,813	70,042	3,626	0
10	CUSTOMER COMPONENT			NOPC	1,045,437	811,473	12,151	102,964	32,630	4,099	134	3,011
WORKING CAPITAL												
PLANT MATERIALS & SUPPLIES												
11	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	24,250	15,615	460	2,170	3,626	889	45	34
12	DEMAND COMPONENT		DAT2	W14D	11,485	5,932	318	895	3,198	838	43	0
13	CUSTOMER COMPONENT		CAT2	W14C	12,765	9,683	142	1,275	428	51	2	34
14	TOTAL PLANT MAT & SUPPLIES			W20T	24,250	15,615	460	2,170	3,626	889	45	34
15	DEMAND COMPONENT			WCDD	11,485	5,932	318	895	3,198	838	43	0
16	CUSTOMER COMPONENT			WCDC	12,765	9,683	142	1,275	428	51	2	34
WORKING CASH												
17	WORKING CASH O & M	CASH	WCAP	WCA	9,219	6,439	154	763	1,085	285	14	12
18	DEMAND COMPONENT		DWCAP	WCAD	3,210	1,847	88	248	888	255	13	0
19	CUSTOMER COMPONENT		CWCAP	WCAC	6,009	4,792	66	515	197	30	1	12

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
WORKING CAPITAL CONTINUED												
WORKING CASH CONTINUED												
PREPAYMENTS												
1	PROPERTY INSURANCE	MCPD	AT2	WCPIID	15	10	0	2	2	1	0	0
2	DEMAND COMPONENT		DAT2	WCPIID	7	4	0	1	2	1	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIID	8	6	0	1	0	0	0	0
4	POSTAGE	MCPO	K939	WCPO	31	22	0	3	4	1	0	0
5	DEMAND COMPONENT		DK939	WCPOD	10	5	0	1	3	1	0	0
6	CUSTOMER COMPONENT		CK939	WCPOC	21	17	0	2	1	0	0	0
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	2,415	1,653	40	224	281	68	3	4
8	DEMAND COMPONENT		DP01	WCPRED	812	419	22	63	226	61	3	0
9	CUSTOMER COMPONENT		CP01	WCPREC	1,603	1,234	18	161	55	7	0	4
10	TOTAL PREPAYMENTS			WCPT	2,461	1,685	40	229	287	70	3	4
11	DEMAND COMPONENT			WCPTD	829	428	22	65	231	63	3	0
12	CUSTOMER COMPONENT			WCPTC	1,632	1,257	18	164	56	7	0	4
13	ACCRUED TAXES	MCT	NOP	WCT	13,594	8,880	260	1,206	2,008	509	26	21
14	DEMAND COMPONENT		TNOPD	WCTD	6,416	3,308	177	499	1,784	481	25	0
15	CUSTOMER COMPONENT		TNOPC	WCTC	7,178	5,572	83	707	224	28	1	21
16	SUBTOTAL WORKING CAPITAL			SUBWC	49,524	32,623	914	4,368	7,006	1,753	88	71
17	DEMAND COMPONENT			SUBWCD	21,940	11,315	605	1,707	6,101	1,637	84	0
18	CUSTOMER COMPONENT			SUBWCC	27,584	21,308	309	2,661	905	116	4	71
SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS												
19	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(6,579)	(4,298)	(126)	(583)	(971)	(246)	(12)	(10)
20	DEMAND COMPONENT		DRBX	EASD	(3,101)	(1,599)	(86)	(241)	(862)	(232)	(12)	0
21	CUSTOMER COMPONENT		CRBX	EASC	(3,478)	(2,699)	(40)	(342)	(109)	(14)	0	(10)
22	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	8	5	0	0	1	0	0	0
23	DEMAND COMPONENT		DRBX	FASD	4	2	0	0	1	0	0	0
24	CUSTOMER COMPONENT		CRBX	FASC	4	3	0	0	0	0	0	0
25	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(6,571)	(4,293)	(126)	(583)	(970)	(246)	(12)	(10)
26	TOTAL WORKING CASH			CWC	18,703	12,717	328	1,615	2,410	618	31	27
27	DEMAND COMPONENT			CWCO	7,358	3,786	201	571	2,042	587	29	0
28	CUSTOMER COMPONENT			CWCC	11,345	8,931	127	1,044	368	51	2	27
29	TOTAL WORKING CASH				18,703	12,717	328	1,615	2,410	618	31	27
30	DEMAND COMPONENT				7,358	3,786	201	571	2,042	587	29	0
31	CUSTOMER COMPONENT				11,345	8,931	127	1,044	368	51	2	27
32	TOTAL WORKING CAPITAL			W00	42,953	28,332	788	3,785	6,036	1,507	76	61
33	DEMAND COMPONENT			W00D	18,843	9,718	519	1,466	5,240	1,405	72	0
34	CUSTOMER COMPONENT			W00C	24,110	18,614	269	2,319	796	102	4	61
35	TOTAL RATE BASE			RBX	2,022,963	1,321,698	38,737	179,448	298,479	75,648	3,836	3,072
36	DEMAND COMPONENT			RBXD	953,416	491,611	26,317	74,165	265,053	71,447	3,698	0
37	CUSTOMER COMPONENT			RBXC	1,069,547	830,087	12,420	105,283	33,426	4,201	138	3,072

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

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

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

Line No.	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
RATE BASE										
PLANT IN SERVICE										
1	TRANSMISSION	P20	0	0	0	0	0	0	0	
2	DISTRIBUTION	P30	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
3	GENERAL & INTANGIBLE	P0T1	405,959	284,774	6,793	38,038	46,879	11,160	570	415
4	TOTAL-PLANT IN SERVICE	P00	3,848,928	2,501,674	72,032	346,069	561,633	137,330	6,981	5,309
DEPRECIATION RESERVE										
5	TRANSMISSION	A20	0	0	0	0	0	0	0	
6	DISTRIBUTION	A30	1,315,236	844,214	24,277	117,775	190,918	44,538	2,266	1,609
7	GENERAL PLANT	A88	129,818	91,066	2,172	12,164	14,991	3,569	182	133
8	INTANGIBLE PLANT	A95	19,190	13,461	321	1,798	2,216	528	27	20
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,464,244	948,744	26,770	131,737	208,125	48,635	2,475	1,762
10	TOTAL NET PLANT IN SERVICE	P01	2,384,684	1,552,930	45,262	214,332	353,508	88,695	4,506	3,547
11	SUBTRACTIVE ADJUSTMENTS	PLDED	406,676	260,854	7,351	38,848	61,364	14,627	750	539
12	ADDITIVE ADJUSTMENTS	PLADD	2,002	1,290	38	179	299	73	4	3
13	TOTAL NET ORIG COST RATE BASE	NOP	1,980,010	1,293,366	37,949	175,663	292,443	74,141	3,760	3,011
14	WORKING CAPITAL	W00	42,953	28,332	788	3,785	6,036	1,507	76	61
15	TOTAL RATE BASE	RBX	2,022,963	1,321,698	38,737	179,448	298,479	75,648	3,836	3,072

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	RATE BASE									
	PLANT IN SERVICE									
1	TRANSMISSION	P20	0	0	0	0	0	0	0	
2	DISTRIBUTION	P30	1,308	474	2,547	304	36,879	158,909	149	
3	GENERAL & INTANGIBLE	P0T1	110	38	221	27	3,484	13,437	13	
4	TOTAL-PLANT IN SERVICE	P00	1,418	512	2,768	331	40,363	172,346	162	
	DEPRECIATION RESERVE									
5	TRANSMISSION	A20	0	0	0	0	0	0	0	
6	DISTRIBUTION	A30	430	156	1,611	100	13,617	73,674	49	
7	GENERAL PLANT	A88	35	12	70	9	1,114	4,297	4	
8	INTANGIBLE PLANT	A95	5	2	11	1	164	635	1	
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	470	170	1,692	110	14,895	78,606	54	
10	TOTAL NET PLANT IN SERVICE	P01	948	342	1,076	221	25,468	93,740	108	
11	SUBTRACTIVE ADJUSTMENTS	PLDED	144	53	280	34	4,270	17,545	16	
12	ADDITIVE ADJUSTMENTS	PLADD	1	0	1	0	21	93	0	
13	TOTAL NET ORIG COST RATE BASE	NOP	805	289	797	187	21,219	76,288	92	
14	WORKING CAPITAL	W00	15	5	24	3	435	1,886	2	
15	TOTAL RATE BASE	RBX	820	294	821	190	21,654	78,174	94	

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

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

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATION & MAINTENANCE EXPENSES CONTINUED												
CUSTOMER ACCOUNTS												
1	METER READING	G50	RCW2	EE50	3,156	2,728	32	334	51	2	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	8,915	8,250	23	374	215	19	0	20
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1,154	743	22	103	173	42	2	2
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	19,000	17,582	49	798	459	40	0	42
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	9,895	8,543	101	1,046	161	7	0	1
6	TOTAL CUSTOMER ACCTS			EE56	42,120	37,850	227	2,655	1,059	110	2	65
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		669	619	2	28	16	1	0	1
CUSTOMER SERVICE & INFORMATIONAL												
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	R0TRK	EE61	4,500	4,453	47	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	R0TRK	EE63	21,250	21,028	221	0	0	0	0	0
10	TOTAL ON TRACK / WRAP			EE64	25,750	25,481	268	0	0	0	0	0
11	SALES	G65	DAT2	EE65	2,843	1,468	79	221	792	207	11	0
ADMINISTRATIVE & GENERAL EXPENSES												
12	PPUC REGULATORY	G70	P01	EE70	4,494	2,927	85	404	666	168	8	7
13	DEMAND COMPONENT		DP01	EE70D	2,098	1,082	58	163	583	157	8	0
14	CUSTOMER COMPONENT		CP01	EE70C	2,396	1,845	27	241	83	11	0	7
15	EMPLOYEE BENEFITS	G73	K929	EE73	27,476	19,273	459	2,574	3,173	756	38	28
16	DEMAND COMPONENT		DK929	EE73D	9,241	4,772	255	720	2,573	674	35	0
17	CUSTOMER COMPONENT		CK929	EE73C	18,235	14,501	204	1,854	600	82	3	28
18	OTHER A & G	G75	K929	EE75	97,285	68,245	1,627	9,115	11,235	2,675	136	100
19	DEMAND COMPONENT		DK929	EE75D	32,719	16,897	904	2,550	9,111	2,386	124	0
20	CUSTOMER COMPONENT		CK929	EE75C	64,566	51,345	723	6,565	2,124	289	12	100
21	TOT ADMIN & GENERAL EXPENSES			EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135
22	DEMAND COMPONENT			EE79D	44,058	22,754	1,217	3,433	12,267	3,217	167	0
23	CUSTOMER COMPONENT			EE79C	85,197	67,692	954	8,660	2,807	382	15	135
24	TOTAL OPER & MAINT EXPENSES			EE80	334,911	239,549	5,306	26,573	37,122	9,649	485	438
25	DEMAND COMPONENT			EE80D	108,440	55,644	2,977	8,393	29,997	8,599	445	0
26	CUSTOMER COMPONENT			EE80C	226,471	183,905	2,329	18,180	7,125	1,050	40	438

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATION & MAINTENANCE EXPENSES CONTINUED												
PROFORMA ADJUSTMENTS TO O & M EXPENSES												
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(2,886)	(2,024)	(48)	(271)	(333)	(80)	(4)	(3)
2	DEMAND COMPONENT		DK929	EE81D	(971)	(501)	(27)	(76)	(270)	(71)	(4)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1,915)	(1,523)	(21)	(195)	(63)	(9)	0	(3)
4	RATE CASE EXPENSES	G82	K929	EE82	700	491	11	65	80	19	1	1
5	DEMAND COMPONENT		DK929	EE82D	235	121	6	18	65	17	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	465	370	5	47	15	2	0	1
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	781	355	2	173	208	33	2	0
8	ICE STORM DEFERRAL				1,611	1,160	32	154	244	0	0	0
9	DEMAND COMPONENT		RD30		763	427	23	64	230	0	0	0
10	CUSTOMER COMPONENT		RC30		848	733	9	90	14	0	0	0
SOCIAL PROGRAMS												
11	ENERGY EFFICIENCY PROGRAMS			REER	2,688	2,298	24	366				
12	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS			RC10	1,250	1,080	13	132	20	1	0	0
13	ON TRACK/WRAP			R0TRK	500	495	5					
14	TOTAL SOCIAL PROGRAMS				4,438	3,873	42	498	20	1	0	0
15	TOTAL PROFORMA ADJUSTMENTS			EE99	4,644	3,855	39	619	219	(27)	(1)	(2)
16	DEMAND COMPONENT			EE99D	27	47	2	6	25	(54)	(3)	0
17	CUSTOMER COMPONENT			EE99C	4,617	3,808	37	613	194	27	2	(2)
18	ADJUSTED OPER & MAINT EXPENSES			EE00	339,555	243,404	5,345	27,192	37,341	9,622	484	436
19	DEMAND COMPONENT			EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0
20	CUSTOMER COMPONENT			EE00C	231,088	187,713	2,366	18,793	7,319	1,077	42	436

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

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

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

Line No	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEPRECIATION EXPENSE											
1	TRANSMISSION	GD20	RD10	ED20	0	0	0	0	0	0	0
DISTRIBUTION SUBSTATIONS											
2	DIRECTLY ASSIGNED SUBS		RK407		41	0	0	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	5,284	2,492	133	376	1,344	793	41
4	SECONDARY	GD29	RD30	ED29	75	42	2	6	23	0	0
5	TOTAL SUBSTATIONS			EDSS	5,400	2,534	135	382	1,367	793	41
OVERHEAD LINES											
6	PRIMARY	GD32	RD20	ED32	9,895	4,667	250	704	2,516	1,485	77
SECONDARY											
7	DEMAND COMPONENT	GD33D	RD30	ED33D	9,002	5,042	270	761	2,718	0	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	12,033	10,398	123	1,273	196	0	0
9	STREET LIGHTING	GD34	RK405	ED34	1,457	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			EDOL	32,387	20,107	643	2,738	5,430	1,485	77
UNDERGROUND LINES											
11	PRIMARY	GD36	RD20	ED36	1,821	859	46	130	463	273	14
SECONDARY											
12	DEMAND COMPONENT	GD37D	RD30	ED37D	2,861	1,602	86	242	864	0	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	5,997	5,182	61	635	98	0	0
14	TOTAL UNDERGROUND LINES			EDUG	10,679	7,643	193	1,007	1,425	273	14
LINE TRANSFORMERS											
15	DEMAND COMPONENT	GD38D	RD30	ED38D	4,594	2,573	138	388	1,387	0	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	5,142	4,271	49	636	163	0	0
17	TOTAL LINE TRANSFORMERS			EDLT	9,736	6,844	187	1,024	1,550	0	0
SERVICES											
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	2,777	1,563	84	236	842	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	9,186	7,759	89	1,076	233	0	0
20	TOTAL SERVICES			EDSV	11,963	9,322	173	1,312	1,075	0	0
21	METERS	GD43	RCW1	ED43	15,802	10,821	375	1,503	1,917	444	16
22	AREA LIGHTING FIXTURES	GD44	RK403	ED44	238	0	0	0	0	0	0
23	STREET LIGHTING	GD46	RK405	ED46	2,276	0	0	0	0	0	0
24	TOTAL DISTRIBUTION			ED30	88,481	57,271	1,706	7,966	12,764	2,995	148
25	DEMAND COMPONENT			ED30D	36,350	18,840	1,009	2,843	10,157	2,551	132
26	CUSTOMER COMPONENT			ED30C	52,131	38,431	697	5,123	2,607	444	16
27	GENERAL	GD88	K939	ED88	16,224	11,380	272	1,520	1,874	446	23
28	DEMAND COMPONENT		DK939	ED88D	5,457	2,818	151	425	1,520	398	21
29	CUSTOMER COMPONENT		CK939	ED88C	10,767	8,562	121	1,095	354	48	2
30	INTANGIBLE	GD95	K939	ED95	4,361	3,059	73	408	503	120	7
31	DEMAND COMPONENT		DK939	ED95D	1,467	758	41	114	408	107	6
32	CUSTOMER COMPONENT		CK939	ED95C	2,894	2,301	32	294	95	13	1
33	TOTAL DEPR & AMORT EXPENSE			ED00	109,086	71,710	2,051	9,894	15,141	3,561	178
34	DEMAND COMPONENT			ED00D	43,274	22,416	1,201	3,382	12,085	3,056	159
35	CUSTOMER COMPONENT			ED00C	65,792	49,294	850	6,512	3,056	505	19
ADJUSTMENT TO DEPRECIATION EXPENSE											
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	2,758	1,817	51	250	383	90	4
37	DEMAND COMPONENT		RED00D	ED99AD	1,094	567	30	85	306	77	4
38	CUSTOMER COMPONENT		RED00C	ED99AC	1,664	1,247	21	165	77	13	0
39	ADJUSTED DEPR & AMORT EXPENSE			ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182
40	DEMAND COMPONENT			ED00AD	44,368	22,984	1,231	3,467	12,391	3,133	163
41	CUSTOMER COMPONENT			ED00AC	67,456	50,543	871	6,677	3,133	518	19

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

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

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

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

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DEFERRED INCOME TAXES												
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	(76)	(47)	0	(9)	(14)	(3)	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	(26)	(16)	0	(3)	(5)	(1)	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	(50)	(31)	0	(6)	(9)	(2)	0	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(5,902)	(3,801)	(112)	(528)	(882)	(216)	(11)	(8)
5	DEMAND COMPONENT		DP30	TX06D	(2,795)	(1,444)	(77)	(218)	(778)	(204)	(11)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(3,107)	(2,357)	(35)	(310)	(104)	(12)	0	(8)
7	VACATION PAY	ITD08	K939	TX08	(126)	(89)	(2)	(12)	(15)	(3)	0	0
8	DEMAND COMPONENT		DK939	TX08D	(42)	(22)	(1)	(3)	(12)	(3)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	(84)	(67)	(1)	(9)	(3)	0	0	0
BALANCE CARRIED FORWARD												
10	DEFERRED INCOME TAXES			TXST	(6,104)	(3,937)	(114)	(549)	(911)	(222)	(11)	(8)
11	DEMAND COMPONENT			TXSTD	(2,863)	(1,482)	(78)	(224)	(795)	(208)	(11)	0
12	CUSTOMER COMPONENT			TXSTC	(3,241)	(2,455)	(36)	(325)	(116)	(14)	0	(8)

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEFERRED INCOME TAXES CONTINUED											
1	BALANCE BROUGHT FORWARD										
2	DEMAND COMPONENT			(6,104)	(3,937)	(114)	(549)	(911)	(222)	(11)	(8)
3	CUSTOMER COMPONENT			(2,863)	(1,482)	(78)	(224)	(795)	(208)	(11)	-
				(3,241)	(2,455)	(36)	(325)	(116)	(14)	-	(8)
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(2,918)	(2,047)	(49)	(273)	(337)	(81)	(3)
5	DEMAND COMPONENT		DK939	TX24D	(981)	(507)	(27)	(76)	(273)	(72)	0
6	CUSTOMER COMPONENT		CK939	TX24C	(1,937)	(1,540)	(22)	(197)	(64)	(9)	(3)
7	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	137	93	2	13	16	3	0
8	DEMAND COMPONENT		DP00	TX30D	46	24	1	4	13	3	0
9	CUSTOMER COMPONENT		CP00	TX30C	91	69	1	9	3	0	0
BALANCE CARRIED FORWARD											
10	DEFERRED INCOME TAXES			TXST	(8,885)	(5,891)	(161)	(809)	(1,232)	(300)	(15)
11	DEMAND COMPONENT			TXSTD	(3,798)	(1,965)	(104)	(296)	(1,055)	(277)	(15)
12	CUSTOMER COMPONENT			TXSTC	(5,087)	(3,926)	(57)	(513)	(177)	(23)	0

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEFERRED INCOME TAXES CONTINUED											
1	BALANCE BROUGHT FORWARD		TXST	(8,885)	(5,891)	(161)	(809)	(1,232)	(300)	(15)	(11)
2	DEMAND COMPONENT			(3,798)	(1,965)	(104)	(296)	(1,055)	(277)	(15)	-
3	CUSTOMER COMPONENT			(5,087)	(3,926)	(57)	(513)	(177)	(23)	-	(11)
ACRS AND MACRS											
4	DISTRIBUTION PROPERTY	P30	TX46F	14,973	9,641	284	1,339	2,238	548	28	21
5	DEMAND COMPONENT	DP30	TX46FD	7,091	3,662	196	552	1,974	517	27	0
6	CUSTOMER COMPONENT	CP30	TX46FC	7,882	5,979	88	787	264	31	1	21
7	GENERAL PROPERTY	K939	TX46G	459	323	7	43	53	12	1	0
8	DEMAND COMPONENT	DK939	TX46GD	154	80	4	12	43	11	1	0
9	CUSTOMER COMPONENT	CK939	TX46GC	305	243	3	31	10	1	0	0
10	TOTAL ACRS AND MACRS		TX46T	15,432	9,964	291	1,382	2,291	560	29	21
11	DEMAND COMPONENT		TX46TD	7,245	3,742	200	564	2,017	528	28	0
12	CUSTOMER COMPONENT		TX46TC	8,187	6,222	91	818	274	32	1	21
BALANCE CARRIED FORWARD											
13	DEFERRED INCOME TAXES		TXTA	6,547	4,076	130	573	1,059	260	14	10
14	DEMAND COMPONENT		TXTAD	3,447	1,778	96	268	962	251	13	0
15	CUSTOMER COMPONENT		TXTAC	3,100	2,298	34	305	97	9	1	10

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
DEFERRED INCOME TAXES											
CONTINUED											
1	BALANCE BROUGHT FORWARD			TXST	(3)	(1)	(5)	(1)	(90)	(368)	-
2	DEMAND COMPONENT				-	-	(5)	-	(66)	(16)	-
3	CUSTOMER COMPONENT				(3)	(1)	-	(1)	(24)	(352)	-
ACRS AND MACRS											
4	DISTRIBUTION PROPERTY	ITD46F	P30	TX46F	6	2	11	1	160	691	1
5	DEMAND COMPONENT		DP30	TX46FD	0	0	11	0	123	28	0
6	CUSTOMER COMPONENT		CP30	TX46FC	6	2	0	1	37	663	1
7	GENERAL PROPERTY	ITD46G	K939	TX46G	0	0	0	0	4	16	0
8	DEMAND COMPONENT		DK939	TX46GD	0	0	0	0	3	1	0
9	CUSTOMER COMPONENT		CK939	TX46GC	0	0	0	0	1	15	0
10	TOTAL ACRS AND MACRS			TX46T	6	2	11	1	164	707	1
11	DEMAND COMPONENT			TX46TD	0	0	11	0	126	29	0
12	CUSTOMER COMPONENT			TX46TC	6	2	0	1	38	678	1
BALANCE CARRIED FORWARD											
13	DEFERRED INCOME TAXES			TXTA	3	1	6	0	74	339	1
14	DEMAND COMPONENT			TXTAD	0	0	6	0	60	13	0
15	CUSTOMER COMPONENT			TXTAC	3	1	0	0	14	326	1

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
DEFERRED INCOME TAXES											
CONTINUED											
1	BALANCE BROUGHT FORWARD										
2			TXST	6,547	4,076	130	573	1,059	260	14	10
3				3,447	1,778	96	268	962	251	13	-
				3,100	2,298	34	305	97	9	1	10
OTHER 263A & REPAIR ALLOWANCE											
4	DISTRIBUTION PROPERTY										
5		P01		(1,043)	(678)	(20)	(93)	(156)	(39)	(2)	(2)
6		DP01		(494)	(255)	(14)	(38)	(137)	(37)	(2)	0
7		CP01		(549)	(423)	(6)	(55)	(19)	(2)	0	(2)
8		K939		(780)	(547)	(13)	(73)	(90)	(21)	(1)	(1)
9		DK939		(262)	(135)	(7)	(20)	(73)	(19)	(1)	0
10		CK939		(518)	(412)	(6)	(53)	(17)	(2)	0	(1)
11	ITD49	P01	TX49	1,123	731	21	101	167	42	2	2
12		DP01	TX49D	524	270	14	41	146	39	2	0
13		CP01	TX49C	599	461	7	60	21	3	0	2
14	ITD54	P00	TX54	(1,064)	(692)	(19)	(96)	(155)	(38)	(2)	(1)
15		DP00	TX54D	(488)	(252)	(13)	(38)	(136)	(36)	(2)	0
16		CP00	TX54C	(576)	(440)	(6)	(58)	(19)	(2)	0	(1)
17	ITD62	CW5	TX62	680	629	2	29	17	1	0	2
18		RCW5	TX62D	229	212	1	10	6	0	0	1
19		RCW5	TX62C	451	417	1	19	11	1	0	1
20		K939		102	72	2	10	11	2	0	0
21		DK939		34	18	1	3	9	2	-	-
22		CK939		68	54	1	7	2	-	-	-
23		K939		(933)	(656)	(16)	(87)	(107)	(26)	(1)	(1)
24		DK939		(314)	(164)	(9)	(24)	(87)	(23)	(1)	-
25		CK939		(619)	(492)	(7)	(63)	(20)	(3)	-	(1)
26			TXT	4,632	2,935	87	364	746	181	10	9
27			TXTD	2,676	1,472	69	202	690	177	9	1
28			TXTC	1,956	1,463	18	162	56	4	1	8
29	ITD71	K939	TX71	3,746	2,628	63	351	433	103	5	4
30		DK939	TX71D	1,260	651	35	98	351	92	5	0
31		CK939	TX71C	2,486	1,977	28	253	82	11	0	4
32			TXTA	8,378	5,563	150	715	1,179	284	15	13
33			TXTAD	3,936	2,123	104	300	1,041	269	14	1
34			TXTAC	4,442	3,440	46	415	138	15	1	12

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

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING EXPENSES SUMMARY

Line No.	Output	Pa Jurisdict								
		Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
\$1,000										
OPERATING EXPENSES										
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
3	O & M CUSTOMER ACCOUNTS	EE56	42,120	37,850	227	2,655	1,059	110	2	65
4	O & M CUST SVC & INFO	EE64	25,750	25,481	268	0	0	0	0	0
5	O & M SALES	EE65	2,843	1,468	79	221	792	207	11	0
6	O & M ADMIN & GENERAL	EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135
7	ADJUSTS TO O & M EXPENSES	EE99	4,644	3,852	39	622	219	(27)	(1)	(2)
8	TOTAL OPER & MAINT EXPENSES	EE00	339,555	243,401	5,345	27,195	37,341	9,622	484	436
9	DEMAND COMPONENT	EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0
10	CUSTOMER COMPONENT	EE00C	231,088	187,710	2,366	18,796	7,319	1,077	42	436
11	DEPRECIATION & AMORTIZATION	ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182	329
12	DEMAND COMPONENT	ED00AD	44,368	22,984	1,231	3,467	12,391	3,133	163	0
13	CUSTOMER COMPONENT	ED00AC	67,456	50,543	871	6,677	3,133	518	19	329
TAXES OTHER THAN INCOME										
14	EXCLUDING GROSS RECEIPTS	ET01	11,949	8,081	213	1,097	1,577	387	19	15
15	DEMAND COMPONENT	ET01D	4,803	2,479	133	374	1,337	355	18	0
16	CUSTOMER COMPONENT	ET01C	7,146	5,602	80	723	240	32	1	15
17	GROSS RECEIPTS TAX	TXG	37,897	23,285	237	4,422	6,567	1,724	111	76
18	DEMAND COMPONENT	TXGD	15,478	6,184	108	1,603	5,574	1,581	105	0
19	CUSTOMER COMPONENT	TXGC	22,419	17,101	129	2,819	993	143	6	76
20	ADJUSTED DEFERRED INC TAXES	TXTA	8,378	5,563	150	715	1,179	284	15	13
21	DEMAND COMPONENT	TXTAD	3,936	2,123	104	300	1,041	269	14	1
22	CUSTOMER COMPONENT	TXTAC	4,442	3,440	46	415	138	15	1	12
23	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
24	DEMAND COMPONENT	TX93D	(768)	(397)	(21)	(60)	(214)	(56)	(3)	0
25	CUSTOMER COMPONENT	TX93C	(905)	(686)	(10)	(90)	(30)	(4)	0	(2)
26	OP EXPENSES PRIOR INCOME TAX	OEBT	507,930	352,774	8,016	43,423	61,944	15,608	808	867
27	DEMAND COMPONENT	OEBD	176,284	89,059	4,534	14,083	50,151	13,827	739	1
28	CUSTOMER COMPONENT	OEBC	331,646	263,710	3,482	29,340	11,793	1,781	69	866
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN										
29	TOTAL PA INCOME TAX	TSTX	9,706	1,703	(471)	2,825	4,413	1,231	100	30
30	DEMAND COMPONENT	TSTXD	7,039	739	(312)	1,187	4,002	1,182	98	(1)
31	CUSTOMER COMPONENT	TSTXC	2,666	964	(159)	1,638	412	49	3	30
32	TOTAL FED INC TAX	TFTX	32,788	7,165	(1,404)	8,999	13,970	3,893	315	97
33	DEMAND COMPONENT	TFTXD	22,966	2,892	(939)	3,755	12,777	3,773	310	(4)
34	CUSTOMER COMPONENT	TFTXC	9,822	4,274	(465)	5,244	1,193	120	6	100
35	TOTAL TAXES	TX99	99,045	44,714	(1,306)	17,908	27,462	7,459	557	229
36	DEMAND COMPONENT	TX99D	53,454	14,020	(927)	7,159	24,517	7,104	542	(4)
37	CUSTOMER COMPONENT	TX99C	45,590	30,695	(379)	10,749	2,946	355	17	231
38	TOTAL OPERATING EXPENSES	TOE	550,424	361,642	6,141	55,247	80,327	20,732	1,223	994
39	DEMAND COMPONENT	TOED	206,289	92,690	3,283	19,025	66,930	18,782	1,147	(4)
40	CUSTOMER COMPONENT	TOEC	344,134	268,948	2,858	36,222	13,398	1,950	78	996

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,466	8,427	8
3	O & M CUSTOMER ACCOUNTS	EE56	0	0	1	0	89	63	0
4	O & M CUST SVC & INFO	EE64	0	0	0	0	0	0	0
5	O & M SALES	EE65	0	0	4	0	49	11	0
6	O & M ADMIN & GENERAL	EE79	35	13	70	8	1,119	4,306	4
7	ADJUSTS TO O & M EXPENSES	EE99	(1)	0	(1)	0	8	(66)	0
8	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,731	12,741	12
9	DEMAND COMPONENT	EE00D	0	0	74	0	1,875	437	0
10	CUSTOMER COMPONENT	EE00C	98	36	14	22	856	12,304	12
11	DEPRECIATION & AMORTIZATION	ED00A	87	32	58	20	1,217	4,941	10
12	DEMAND COMPONENT	ED00AD	0	0	52	0	775	174	0
13	CUSTOMER COMPONENT	ED00AC	87	32	6	20	442	4,767	10
TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	116	433	0
15	DEMAND COMPONENT	ET01D	0	0	6	0	83	19	0
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	33	414	0
17	GROSS RECEIPTS TAX	TXG	36	3	20	34	381	1,000	1
18	DEMAND COMPONENT	TXGD	0	0	18	0	270	35	0
19	CUSTOMER COMPONENT	TXGC	36	3	2	34	111	965	1
20	ADJUSTED DEFERRED INC TAXES	TXTA	4	1	7	0	82	364	1
21	DEMAND COMPONENT	TXTAD	0	0	7	0	65	14	0
22	CUSTOMER COMPONENT	TXTAC	4	1	0	0	17	350	1
23	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(17)	(79)	0
24	DEMAND COMPONENT	TX93D	0	0	(1)	0	(13)	(3)	0
25	CUSTOMER COMPONENT	TX93C	(1)	0	0	0	(4)	(76)	0
26	OP EXPENSES PRIOR INCOME TAX	OEBT	229	74	178	76	4,510	19,400	24
27	DEMAND COMPONENT	OEBTD	0	0	156	0	3,055	676	0
28	CUSTOMER COMPONENT	OEBTC	229	74	22	76	1,455	18,724	24
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL									
29	TOTAL PA INCOME TAX	TSTX	34	(3)	16	49	153	(370)	0
30	DEMAND COMPONENT	TSTXD	0	0	15	0	124	(14)	#DIV/0!
31	CUSTOMER COMPONENT	TSTXC	35	(3)	1	49	29	(356)	#DIV/0!
32	TOTAL FED INC TAX	TFTX	107	(10)	51	152	497	(1,034)	(1)
33	DEMAND COMPONENT	TFTXD	(2)	0	48	(2)	406	(31)	0
34	CUSTOMER COMPONENT	TFTXC	108	(10)	3	154	91	(1,002)	0
35	TOTAL TAXES	TX99	185	(7)	99	235	1,212	314	1
36	DEMAND COMPONENT	TX99D	(2)	0	93	(2)	935	20	#DIV/0!
37	CUSTOMER COMPONENT	TX99C	187	(7)	6	237	277	295	#DIV/0!
38	TOTAL OPERATING EXPENSES	TOE	370	61	245	277	5,160	17,996	23
39	DEMAND COMPONENT	TOED	(2)	0	219	(2)	3,585	631	#DIV/0!
40	CUSTOMER COMPONENT	TOEC	372	61	26	279	1,575	17,366	#DIV/0!

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES
 PRESENT REVENUES INCLUDE EFFECT OF REMAND PROCEEDING SETTLEMENT
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdicl 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
	DISTRIBUTION RATE REVENUES			631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
	REMAND SETTLEMENT			(58)	9,813	286	(1,693)	(6,295)	(1,455)	(37)	(551)
2	REVISED DISTRIBUTION REVENUES	DREV		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
	ADJUSTED RATE REVENUES			631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	LATE PAYMENT CHARGES	RCW4	R11	8,923	5,825	46	1,182	1,137	417	21	165
4	SALE OF ELECTRICITY & LATE PAYMENTS		RRT	640,580	392,305	4,037	75,048	110,921	29,521	1,802	1,333
5	ANNUALIZATION	ANN		1,724	2,355	(18)	(92)	386	(298)	74	(51)
8	ADJUSTED ELECTRIC SALES & LATE PAYMENTS			642,304	394,660	4,019	74,956	111,307	29,223	1,876	1,282
OTHER OPERATING REVENUES											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	29,693	19,119	563	2,657	4,440	1,088	55
14	DEMAND COMPONENT		DP30	R23D	14,062	7,262	389	1,096	3,916	1,026	53
15	CUSTOMER COMPONENT		CP30	R23C	15,631	11,857	174	1,561	524	62	2
OTHER ELECTRIC REVENUE											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	2,686	1,730	51	240	401	99	5
18	DEMAND COMPONENT		DP30	R27D	1,272	657	35	99	354	93	5
19	CUSTOMER COMPONENT		CP30	R27C	1,414	1,073	16	141	47	6	0
20	TOTAL OTHER OPERATING REVS			ROOT	32,379	20,849	614	2,897	4,841	1,187	60
21	DEMAND COMPONENT			ROOTD	15,334	7,919	424	1,195	4,270	1,119	58
22	CUSTOMER COMPONENT			ROOTC	17,045	12,930	190	1,702	571	68	2
23	TOTAL OPERATING REVENUES			ROT	674,883	415,509	4,833	77,853	116,148	30,410	1,936
24	BASE FOR GROSS RECEIPTS TAX			RRBG	642,304	394,660	4,019	74,956	111,307	29,223	1,876
25	GROSS RECEIPTS TAX @ 5.9%			TXGR	37,897	23,285	237	4,422	6,567	1,724	111

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES
 PRESENT REVENUES INCLUDE EFFECT OF REMAND PROCEEDING SETTLEMENT
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES										
SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0
	DISTRIBUTION RATE REVENUES			739	139	332	538	7,109	16,707	45
	REMAND SETTLEMENT			(175)	(103)	1	0	(650)	811	(10)
2	REVISED DISTRIBUTION REVENUES	DREV		564	36	333	538	6,459	17,518	35
	ADJUSTED RATE REVENUES			564	36	333	538	6,459	17,518	35
3	LATE PAYMENT CHARGES	RCW4	R11	26	0	0	0	54	49	1
4	SALE OF ELECTRICITY & LATE PAYMENTS		RRT	590	36	333	538	6,513	17,567	36
5	ANNUALIZATION	ANN		12	16	3	36	(61)	(625)	(13)
8	ADJUSTED ELECTRIC SALES & LATE PAYMENTS			602	52	336	574	6,452	16,942	23
OTHER OPERATING REVENUES										
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY										
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	11	4	22	3	318	1,370
14	DEMAND COMPONENT		DP30	R23D	0	0	21	0	244	55
15	CUSTOMER COMPONENT		CP30	R23C	11	4	1	3	74	1,315
OTHER ELECTRIC REVENUE										
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	1	0	2	0	29	124
18	DEMAND COMPONENT		DP30	R27D	0	0	2	0	22	5
19	CUSTOMER COMPONENT		CP30	R27C	1	0	0	0	7	119
20	TOTAL OTHER OPERATING REVS		ROOT	12	4	24	3	347	1,494	1
21	DEMAND COMPONENT		ROOTD	0	0	23	0	266	60	0
22	CUSTOMER COMPONENT		ROOTC	12	4	1	3	81	1,434	1
23	TOTAL OPERATING REVENUES		ROT	614	56	360	577	6,799	18,436	24
24	BASE FOR GROSS RECEIPTS TAX		RRBG	602	52	336	574	6,452	16,942	23
25	GROSS RECEIPTS TAX @ 5.9%		TXGR	36	3	20	34	381	1,000	1

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

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
DERIVATION-										
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS										
1	OPERATING REVENUES	ROT	674,683	415,509	4,633	77,853	116,148	30,410	1,936	1,328
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	507,930	352,774	8,016	43,423	61,944	15,608	808	867
3	EQUALS: TAXABLE INCOME	TAXI	166,753	62,735	(3,383)	34,430	54,204	14,802	1,128	461
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(61,280)	(40,224)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIOI	TNI	105,473	22,511	(4,549)	29,034	45,346	12,596	1,016	321
PA INCOME TAX CALCULATION										
6	TAXABLE NET INCOME	TNI	105,473	22,511	(4,549)	29,034	45,346	12,596	1,016	321
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
8	PA TAXABLE INCOME	TSTI	97,153	17,046	(4,715)	28,277	44,175	12,321	1,006	305
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	97,153	17,046	(4,715)	28,277	44,175	12,321	1,006	305
11	PA INCOME TAX @ 9.99%	GSIT	9,706	1,703	(471)	2,825	4,413	1,231	100	30
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0	0
	PA INCOME TAX									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	9,706	1,703	(471)	2,825	4,413	1,231	100	30
FEDERAL INC TAX CALCULATION										
15	TAXABLE NET INCOME	TNI	105,473	22,511	(4,549)	29,034	45,346	12,596	1,016	321
DEDUCTIONS										
16	PA INCOME TAX	GSIT	9,706	1,703	(471)	2,825	4,413	1,231	100	30
17	TOTAL DEDUCTIONS	TSFS	9,706	1,703	(471)	2,825	4,413	1,231	100	30
18	FEDERAL TAXABLE INCOME	TFTI	95,767	20,808	(4,078)	26,209	40,933	11,365	916	291
19	FEDERAL INCOME TAX @ 35.0%	GFIT	33,518	7,283	(1,427)	9,173	14,327	3,978	321	102
	FEDERAL INCOME TAX									
20	CREDITS & ADJUSTMENTS		(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
21	TOTAL FEDERAL INCOME TAX	TFIT1	32,788	7,165	(1,404)	8,999	13,970	3,893	315	97

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
DERIVATION-									
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES MINUS OPERATING EXPENSES	ROT	614	56	360	577	6,799	18,436	24
2	OP EXPENSES PRIOR INCOME TAX	OEBT	229	74	178	76	4,510	19,400	24
3	EQUALS: TAXABLE INCOME	TAXI	385	(18)	182	501	2,289	(964)	0
4	PLUS: ADJUSTMENTS TO TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIOI	TNI	348	(32)	162	492	1,619	(3,373)	(3)
PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	348	(32)	162	492	1,619	(3,373)	(3)
7	TOTAL SPECIAL DEDUCTIONS	TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
8	PA TAXABLE INCOME	TSTI	344	(33)	160	491	1,528	(3,706)	(3)
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	344	(33)	160	491	1,528	(3,706)	(3)
11	PA INCOME TAX @ 9.99%	GSIT	34	(3)	16	49	153	(370)	0
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0
PA INCOME TAX ADJUSTMENTS									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	34	(3)	16	49	153	(370)	0
FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	348	(32)	162	492	1,619	(3,373)	(3)
DEDUCTIONS									
16	PA INCOME TAX	GSIT	34	(3)	16	49	153	(370)	0
17	TOTAL DEDUCTIONS	TSFS	34	(3)	16	49	153	(370)	0
18	FEDERAL TAXABLE INCOME	TFTI	314	(29)	146	443	1,466	(3,003)	(3)
19	FEDERAL INCOME TAX @ 35.0%	GFIT	110	(10)	51	155	513	(1,051)	(1)
FEDERAL INCOME TAX CREDITS & ADJUSTMENTS									
20	CREDITS & ADJUSTMENTS		(3)	0	0	(3)	(16)	17	0
21	TOTAL FEDERAL INCOME TAX	TFIT1	107	(10)	51	152	497	(1,034)	(1)

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
ADJUSTMENTS TO TAXABLE INCOME												
1	INTEREST EXPENSE	ITA1	RBX	TA1	(55,667)	(36,370)	(1,066)	(4,938)	(8,213)	(2,082)	(106)	(84)
2	DEMAND COMPONENT		DRBX	TA1D	(26,236)	(13,528)	(724)	(2,041)	(7,294)	(1,966)	(102)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(29,431)	(22,842)	(342)	(2,897)	(919)	(116)	(4)	(84)
4	DEFERRED INCOME TAXES			TXT	8,378	5,563	150	715	1,179	284	15	13
5	DEMAND COMPONENT			TXTD	3,936	2,123	104	300	1,041	269	14	1
6	CUSTOMER COMPONENT			TXTC	4,442	3,440	46	415	138	15	1	12
7	NET INVESTMENT TAX CREDIT			TX93	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
8	DEMAND COMPONENT			TX93D	(768)	(397)	(21)	(60)	(214)	(56)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(905)	(686)	(10)	(90)	(30)	(4)	0	(2)
BOOK DEPRECIATION & AMORTIZATION												
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	91,239	59,058	1,760	8,215	13,161	3,089	153	309
12	DEMAND COMPONENT		RED30D	TAE13D	37,483	19,426	1,041	2,932	10,473	2,631	136	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	53,756	39,632	719	5,283	2,688	458	17	309
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	20,585	14,438	345	1,929	2,377	566	30	21
15	DEMAND COMPONENT		RED88D	TAF13D	6,924	3,575	192	539	1,928	505	27	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	13,661	10,863	153	1,390	449	61	3	21
17	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	111,824	73,496	2,105	10,144	15,538	3,655	183	330
18	DEMAND COMPONENT			TA13D	44,407	23,001	1,233	3,471	12,401	3,136	163	0
19	CUSTOMER COMPONENT			TA13C	67,417	50,495	872	6,673	3,137	519	20	330
TAX DEPRECIATION & AMORTIZATION												
20	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
21	DISTRIBUTION	ITAE15	ED30	TAE15	(114,772)	(74,291)	(2,213)	(10,333)	(16,557)	(3,885)	(192)	(389)
22	DEMAND COMPONENT		RED30D	TAE15D	(47,151)	(24,437)	(1,309)	(3,688)	(13,175)	(3,309)	(171)	0
23	CUSTOMER COMPONENT		RED30C	TAE15C	(67,621)	(49,854)	(904)	(6,645)	(3,382)	(576)	(21)	(389)
24	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(20,168)	(14,145)	(338)	(1,890)	(2,329)	(555)	(29)	(21)
25	DEMAND COMPONENT		RED88D	TAF15D	(6,783)	(3,502)	(188)	(528)	(1,889)	(495)	(26)	0
26	CUSTOMER COMPONENT		RED88C	TAF15C	(13,385)	(10,643)	(150)	(1,362)	(440)	(60)	(3)	(21)
27	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(134,940)	(88,436)	(2,551)	(12,223)	(18,886)	(4,440)	(221)	(410)
28	DEMAND COMPONENT			TA15D	(53,934)	(27,939)	(1,497)	(4,216)	(15,064)	(3,804)	(197)	0
29	CUSTOMER COMPONENT			TA15C	(81,006)	(60,497)	(1,054)	(8,007)	(3,822)	(636)	(24)	(410)
30	POST RETIREMENT BENEFITS	ITA20	K939	TA20	501	352	9	47	58	13	1	1
31	DEMAND COMPONENT		DK939	TA20D	168	87	5	13	47	12	1	0
32	CUSTOMER COMPONENT		CK939	TA20C	333	265	4	34	11	1	0	1
BALANCE CARRIED FORWARD												
33	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(71,577)	(46,473)	(1,384)	(6,405)	(10,568)	(2,630)	(131)	(152)
34	DEMAND COMPONENT			TAST1D	(32,427)	(16,653)	(900)	(2,533)	(9,083)	(2,409)	(124)	1
35	CUSTOMER COMPONENT			TAST1C	(39,150)	(29,820)	(484)	(3,872)	(1,485)	(221)	(7)	(153)

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED		TAST1	(71,577)	(46,473)	(1,384)	(6,405)	(10,568)	(2,630)	(131)	(152)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939 TA27	394	277	7	37	46	11	1	0
3	DEMAND COMPONENT		DK939 TA27D	133	69	4	10	37	10	1	0
4	CUSTOMER COMPONENT		CK939 TA27C	261	208	3	27	9	1	0	0
5	VACATION PAY	ITA28	K939 TA28	304	214	5	29	35	8	0	0
6	DEMAND COMPONENT		DK939 TA28D	102	53	3	8	28	7	0	0
7	CUSTOMER COMPONENT		CK939 TA28C	202	161	2	21	7	1	0	0
8	PENSION EXPENSE	ITA30	K939 TA30	5,027	3,526	84	471	581	138	7	5
9	DEMAND COMPONENT		DK939 TA30D	1,691	873	47	132	471	123	6	0
10	CUSTOMER COMPONENT		CK939 TA30C	3,336	2,653	37	339	110	15	1	5
11	POST EMPL BENE/VERP	ITA37	K939 TA37	38	27	0	4	5	1	0	0
12	DEMAND COMPONENT		DK939 TA37D	13	7	0	1	4	1	0	0
13	CUSTOMER COMPONENT		CK939 TA37C	25	20	0	3	1	0	0	0
14	ENVIRONMENTAL CLEANUP	ITA45	P00 TA45	(329)	(223)	(5)	(31)	(38)	(9)	0	(1)
15	DEMAND COMPONENT		DP00 TA45D	(111)	(57)	(3)	(9)	(31)	(8)	0	0
16	CUSTOMER COMPONENT		CP00 TA45C	(218)	(166)	(2)	(22)	(7)	(1)	0	(1)
BALANCE CARRIED FORWARD											
17	ADJUSTMENTS TO TAXABLE INCOME		TAST2	(66,143)	(42,649)	(1,293)	(5,895)	(9,939)	(2,481)	(123)	(148)
18	DEMAND COMPONENT		TAST2D	(30,599)	(15,708)	(849)	(2,391)	(8,574)	(2,276)	(117)	1
19	CUSTOMER COMPONENT		TAST2C	(35,544)	(26,941)	(444)	(3,504)	(1,365)	(205)	(6)	(149)

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST2	(66,143)	(42,649)	(1,293)	(5,895)	(9,939)	(2,481)	(123)	(148)
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	2,564	1,667	48	231	374	92	4	4
3	DEMAND COMPONENT		DP00	TA48D	1,177	608	33	92	328	86	4	0
4	CUSTOMER COMPONENT		CP00	TA48C	1,387	1,059	15	139	46	6	0	4
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	(1,639)	(1,517)	(4)	(118)	(40)	(3)	0	(4)
6	DEMAND COMPONENT		RCW5		(752)	(696)	(2)	(32)	(18)	(2)	0	(2)
7	CUSTOMER COMPONENT		RCW5		(887)	(821)	(2)	(37)	(21)	(2)	0	(2)
	ADJUST SALES OF PROPERTY											
8	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
9	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(9)	(6)	0	0	(1)	0	0	0
10	DEMAND COMPONENT		DP30	TA84FD	(4)	(2)	0	0	(1)	0	0	0
11	CUSTOMER COMPONENT		CP30	TA84FC	(5)	(4)	0	0	0	0	0	0
12	GENERAL PROPERTY	ITA84G	K939	TA84	0	0	0	0	0	0	0	0
13	DEMAND COMPONENT		DK939	TA84GD	0	0	0	0	0	0	0	0
14	CUSTOMER COMPONENT		CK939	TA84GC	0	0	0	0	0	0	0	0
	REMOVAL COSTS											
15	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0	0
16	DISTRIBUTION	ITA62	P30	TA62	(10,104)	(6,506)	(191)	(904)	(1,510)	(370)	(19)	(14)
17	DEMAND COMPONENT		DP30	TA62D	(4,785)	(2,471)	(132)	(373)	(1,332)	(349)	(18)	0
18	CUSTOMER COMPONENT		CP30	TA62C	(5,319)	(4,035)	(59)	(531)	(178)	(21)	(1)	(14)
	OTHER 263A & REPAIR ALLOW											
19	DISTRIBUTION		P30		528	340	10	47	79	19	1	1
20	DEMAND COMPONENT		DP30		250	129	7	19	70	18	1	0
21	CUSTOMER COMPONENT		CP30		278	211	3	28	9	1	0	1
22	GENERAL PROPERTY		K939		116	81	2	11	14	3	0	0
23	DEMAND COMPONENT		DK939		39	20	1	3	11	3	0	0
24	CUSTOMER COMPONENT		CK939		77	61	1	8	3	0	0	0
25	RATE REFUND		K939		2,249	1,577	38	211	260	62	3	2
26	DEMAND COMPONENT		DK939		756	390	21	59	211	55	3	0
27	CUSTOMER COMPONENT		CK939		1,493	1,187	17	152	49	7	0	2
	BALANCE CARRIED FORWARD											
28	ADJUSTMENTS TO TAXABLE INCOME			TAST3	(72,438)	(47,013)	(1,390)	(6,368)	(10,762)	(2,679)	(134)	(159)
29	DEMAND COMPONENT			TAST3D	(33,918)	(17,730)	(921)	(2,623)	(9,305)	(2,465)	(127)	(1)
30	CUSTOMER COMPONENT			TAST3C	(38,520)	(29,283)	(469)	(3,745)	(1,457)	(214)	(7)	(158)

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	BALANCE BROUGHT FORWARD											
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(72,438)	(47,013)	(1,390)	(6,368)	(10,762)	(2,679)	(134)	(159)
2	SERP	ITA70	K939	TA70	303	213	5	28	35	8	0	0
3	DEMAND COMPONENT		DK939	TA70D	102	53	3	8	28	7	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	201	160	2	20	7	1	0	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,353)	(3,053)	(72)	(408)	(503)	(120)	(7)	(4)
6	DEMAND COMPONENT		DK939	TA72D	(1,464)	(756)	(40)	(114)	(408)	(107)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(2,889)	(2,297)	(32)	(294)	(95)	(13)	(1)	(4)
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	18,023	11,605	341	1,612	2,695	661	33	26
10	DEMAND COMPONENT		DP30	TA80D	8,536	4,409	236	665	2,377	623	32	0
11	CUSTOMER COMPONENT		CP30	TA80C	9,487	7,196	105	947	318	38	1	26
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	18,023	11,605	341	1,612	2,695	661	33	26
13	DEMAND COMPONENT			TA81D	8,536	4,409	236	665	2,377	623	32	0
14	CUSTOMER COMPONENT			TA81C	9,487	7,196	105	947	318	38	1	26
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	183	112	1	21	32	9	0	0
16	DEMAND COMPONENT		TRRBG	TA87D	62	38	0	7	11	3	0	0
17	CUSTOMER COMPONENT		TRRBG	TA87C	121	74	1	14	21	6	0	0
18	CONSUMER EDUCATION	ITA90	K939	TA90	(2,707)	(1,899)	(45)	(254)	(312)	(74)	(3)	(3)
19	DEMAND COMPONENT		DK939	TA90D	(910)	(470)	(25)	(71)	(253)	(66)	(3)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1,797)	(1,429)	(20)	(183)	(59)	(8)	0	(3)
21	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(292)	(190)	(6)	(27)	(43)	(11)	(1)	0
22	DEMAND COMPONENT		DP01	TA95D	(136)	(70)	(4)	(11)	(38)	(10)	(1)	0
23	CUSTOMER COMPONENT		CP01	TA95C	(156)	(120)	(2)	(16)	(5)	(1)	0	0
24	TOTAL ADJ'S TO TAXABLE INCOME			TAT	(61,281)	(40,225)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
25	DEMAND COMPONENT			TATD	(27,728)	(14,526)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
26	CUSTOMER COMPONENT			TATC	(33,553)	(25,699)	(415)	(3,257)	(1,270)	(191)	(7)	(139)

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

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

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

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

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

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

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

Line No.	Pa Jurisdic	Output Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES AT PRESENT RATE LEVELS									
SALES OF ELECTRICITY									
1									
2			0	0	0	0	0	0	0
3			631,657	386,480	3,991	73,866	109,784	29,104	1,781
4			8,923	5,825	46	1,182	1,137	417	21
5			640,580	392,305	4,037	75,048	110,921	29,521	1,802
6			1,724	2,355	(18)	(92)	388	(298)	74
7			642,304	394,660	4,019	74,956	111,307	29,223	1,876
8			32,379	20,849	614	2,897	4,841	1,187	60
9			674,683	415,509	4,633	77,853	116,148	30,410	1,936
OPERATING EXPENSES									
OPERATION AND MAINTENANCE EXPENSES									
9			0	0	0	0	0	0	0
10			134,943	84,304	2,561	11,804	20,197	5,733	290
11			204,612	159,097	2,784	15,591	17,144	3,889	194
12			339,555	243,401	5,345	27,195	37,341	9,622	484
DEPRECIATION EXPENSE									
13			0	0	0	0	0	0	0
14			88,481	57,271	1,706	7,966	12,764	2,995	148
15			23,343	16,256	396	2,178	2,760	656	34
16			111,824	73,527	2,102	10,144	15,524	3,651	182
TAXES									
17			2,295	1,495	43	206	340	86	4
18			9,654	6,586	170	891	1,237	301	15
19			8,378	5,563	150	715	1,179	284	15
20			(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)
21			37,897	23,285	237	4,422	6,567	1,724	111
22			9,706	1,703	(471)	2,825	4,413	1,231	100
23			32,788	7,165	(1,404)	8,999	13,970	3,893	315
24			99,045	44,714	(1,306)	17,908	27,462	7,459	557
25			550,424	361,642	6,141	55,247	80,327	20,732	1,223
26			124,259	53,867	(1,508)	22,606	35,821	9,678	713
27			2,022,963	1,321,698	38,737	179,448	298,479	75,648	3,836
28			6.14%	4.08%	-3.89%	12.60%	12.00%	12.79%	18.59%
29			100.00%	66.45%	-63.36%	205.21%	195.44%	208.31%	302.77%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SLIAL	L5-S	
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	
2	REVISED DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35	
3	LATE PAY CHARGES PRESENT RATES	R11	26	0	0	0	54	49	1	
4	SALE OF ELECTRICITY	RRT	590	36	333	538	6,513	17,567	36	
5	ANNUALIZATION PRESENT REVENUES	ANN	12	16	3	36	(81)	(825)	(13)	
6	ADJUSTED ELECTRIC SALES	0	602	52	336	574	6,452	16,942	23	
7	OTHER OPERATING REVENUES	ROOT	12	4	24	3	347	1,494	1	
8	TOTAL OPERATING REVENUES	ROT	614	56	360	577	6,799	18,436	24	
	OPERATING EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
9	TRANSMISSION	EE20	0	0	0	0	0	0	0	
10	DISTRIBUTION	EE30	64	23	14	14	1,466	8,427	8	
11	OTHER OPER & MAINT EXPENSES	EE0T	34	13	74	8	1,285	4,314	4	
12	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,731	12,741	12	
	DEPRECIATION EXPENSE									
13	TRANSMISSION	ED20	0	0	0	0	0	0	0	
14	DISTRIBUTION	ED30	80	29	46	19	1,010	4,137	9	
15	OTHER DEPREC EXP	ED0T	7	3	12	1	207	804	1	
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	87	32	58	20	1,217	4,941	10	
	TAXES									
17	CAPITAL STOCK PRESENT LEVEL	ET1	1	0	1	0	24	90	0	
18	OTHER OTHER TAXES	ET001	4	2	5	0	92	343	0	
19	DEFERRED INCOME TAXES	TXTA	4	1	7	0	82	364	1	
20	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(17)	(79)	0	
21	GROSS RECEIPTS TAX	TXG	36	3	20	34	381	1,000	1	
22	TOTAL PA INCOME TAX	TSIT1	34	(3)	16	49	153	(370)	0	
23	TOTAL FED INC TAX	TFTX	107	(10)	51	152	497	(1,034)	(1)	
24	TOTAL TAXES	TFIT1	185	(7)	99	235	1,212	314	1	
25	TOTAL OPERATING EXPENSES	TEXP1	370	61	245	277	5,160	17,999	23	
26	RETURN (LN 8 - 25)	PRERTM	244	(5)	115	300	1,639	440	1	
27	TOTAL RATE BASE	RBX	820	294	821	190	21,654	78,174	94	
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	29.76%	-1.70%	14.01%	157.89%	7.57%	0.56%	1.06%	
29	CLASS RATE IN % OF TOTAL	PRCLRT	484.69%	-27.69%	228.18%	2571.50%	123.29%	9.12%	17.26%	

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

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

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

\$1,000

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

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

Line No.	Pa Jurisdiction	Input	Alloc	Output	SUMMARY OF ALLOCATORS							
					Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
I CUSTOMERS, WEIGHTED												
A-EXPRESSED IN \$1,000												
1		METER INVESTMENT	CW1		257,568	176,387	6,115	24,494	31,241	7,231	254	4,894
2		ALLOCATOR		RCW1	100.00%	68.481%	2.374%	9.510%	12.130%	2.807%	0.099%	1.900%
3		METER READING EXPENSE	CW2		3,155,990	2,727,619	32,340	334,021	51,460	2,310	80	240
4		ALLOCATOR		RCW2	100.00%	86.424%	1.027%	10.584%	1.631%	0.073%	0.002%	0.008%
5		LATE PAYMENTS	CW4		8,922	5,824	46	1,182	1,137	417	21	165
6		ALLOCATOR		RCW4	100.00%	65.278%	0.516%	13.248%	12.744%	4.674%	0.235%	1.849%
7		UNCOLLECTIBLE ACCOUNTS	CW5		19,000	17,582	49	798	459	40	0	42
8		ALLOCATOR		RCW5	100.00%	92.536%	0.258%	4.200%	2.416%	0.211%	0.000%	0.221%
9		CUSTOMER DEPOSITS	CW6		15,950	7,253	39	3,524	4,240	667	40	0
10		ALLOCATOR		RCW6	100.00%	45.473%	0.245%	22.094%	26.583%	4.182%	0.251%	0.000%
11		CUSTOMER ADVANCES	CW7		168,731	0	0	146,207	22,524	0	0	0
12		ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.651%	13.349%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS												
13		LINE TRANSFORMERS, CUST COMP	CW8		1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14		ALLOCATOR		RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15		SERVICES CUSTOMER COMPONENT	CW9		1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16		ALLOCATOR		RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS												
17		END OF YEAR CUSTOMERS	C10		1,382,794	1,193,921	14,157	146,207	22,524	1,011	28	104
18		ALLOCATOR		RC10	100.00%	86.340%	1.024%	10.573%	1.630%	0.073%	0.002%	0.008%
19		SECONDARY CUSTOMERS	C30		1,381,615	1,193,921	14,157	146,207	22,524	0	0	0
20		ALLOCATOR		RC30	100.00%	86.415%	1.025%	10.582%	1.630%	0.000%	0.000%	0.000%
III DEMANDS (KW)												
21		TRANSMISSION LEVEL DEMANDS	D10		6,144,574	2,594,685	93,404	324,310	1,349,986	871,408	46,716	418,988
22		ALLOCATOR		RD10	100.00%	42.226%	1.520%	5.278%	21.971%	14.182%	0.760%	6.819%
23		PRIMARY LEVEL DEMANDS	D20		7,339,182	3,461,534	185,282	522,209	1,866,312	1,101,623	57,060	0
24		ALLOCATOR		RD20	100.00%	47.166%	2.525%	7.115%	25.429%	15.010%	0.777%	0.000%
25		SECONDARY LEVEL DEMANDS	D30		6,180,499	3,461,534	185,282	522,209	1,866,312	0	0	0
26		ALLOCATOR		RD30	100.00%	56.008%	2.998%	8.449%	30.197%	0.000%	0.000%	0.000%
27		SERVICES DEMAND ALLOCATOR	D30K		6,151,859	3,461,534	185,282	522,209	1,866,312	0	0	0
28		ALLOCATOR		RD30K	100.00%	56.268%	3.012%	8.489%	30.337%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT												
29		AREA LIGHTING ONLY	K403		1	0	0	0	0	0	0	0
30		ALLOCATOR		RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31		STREET LIGHTING ONLY	K405		1	0	0	0	0	0	0	0
32		ALLOCATOR		RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33		LPEP ONLY	K407		1	0	0	0	0	0	0	0
34		ALLOCATOR		RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35		TO RS ONLY	K409		1	1	0	0	0	0	0	0
36		ALLOCATOR		RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37		MWH SALES UNANNUALIZED	ES15		36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38		ALLOCATOR		RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
VI OTHER												
39		TAXABLE INCOME - FEDERAL			94,669	6,772	(3,791)	25,198	52,176	12,440	938	753
40		ALLOCATOR		FTX	100.00%	7.15%	-4.00%	26.62%	55.11%	13.14%	0.99%	0.80%

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
I CUSTOMERS, WEIGHTED										
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CW1		1,309	475	80	304	4,635	0	149
2	ALLOCATOR		RCW1	0.508%	0.184%	0.031%	0.118%	1.800%	0.000%	0.058%
3	METER READING EXPENSE	CW2		60	10	0	0	7,860	0	10
4	ALLOCATOR		RCW2	0.002%	0.000%	0.000%	0.000%	0.249%	0.000%	0.000%
5	LATE PAYMENTS	CW4		26	0	0	0	54	49	1
6	ALLOCATOR		RCW4	0.291%	0.000%	0.000%	0.000%	0.605%	0.549%	0.011%
7	UNCOLLECTIBLE ACCOUNTS	CW5		0	0	0	0	30	0	0
8	ALLOCATOR		RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6		0	0	0	0	168	19	0
10	ALLOCATOR		RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7		0	0	0	0	0	0	0
12	ALLOCATOR		RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	0	5,016	1,364	0
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	0	4,372	0	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10		25	3	1	1	3,439	1,367	6
18	ALLOCATOR		RC10	0.002%	0.000%	0.000%	0.000%	0.249%	0.099%	0.000%
19	SECONDARY CUSTOMERS	C30		0	0	0	0	3,439	1,367	0
20	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.000%	0.249%	0.099%	0.000%
III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10		232,544	55,946	23,338	59,884	59,278	13,254	823
22	ALLOCATOR		RD10	3.785%	0.910%	0.380%	0.975%	0.965%	0.216%	0.013%
23	PRIMARY LEVEL DEMANDS	D20		0	0	0	0	116,522	28,640	0
24	ALLOCATOR		RD20	0.000%	0.000%	0.000%	0.000%	1.588%	0.390%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		0	0	0	0	116,522	28,640	0
26	ALLOCATOR		RD30	0.000%	0.000%	0.000%	0.000%	1.885%	0.463%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		0	0	0	0	116,522	0	0
28	ALLOCATOR		RD30K	0.000%	0.000%	0.000%	0.000%	1.894%	0.000%	0.000%
IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403		0	0	0	0	0	1	0
30	ALLOCATOR		RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405		0	0	0	0	0	1	0
32	ALLOCATOR		RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407		0	0	1	0	0	0	0
34	ALLOCATOR		RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		0	0	0	0	0	0	0
36	ALLOCATOR		RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15		1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR		RES15	5.138%	1.164%	0.169%	1.184%	0.917%	0.306%	0.013%
VI OTHER										
39	TAXABLE INCOME - FEDERAL			459	60	145	442	2,321	(3,249)	5
40	ALLOCATOR		FTX	0.48%	0.06%	0.15%	0.47%	2.45%	-3.43%	0.01%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PROGRAM GENERATED ALLOCATORS												
1	TOTAL NET ELECTRIC PLANT			P01	2,384,692	1,552,938	45,262	214,332	353,508	88,695	4,506	3,547
2	DEMAND COMPONENT			P01D	1,113,344	574,227	30,740	86,626	309,591	83,080	4,301	0
3	CUSTOMER COMPONENT			P01C	1,271,348	978,711	14,522	127,706	43,917	5,615	205	3,547
4	ALLOCATOR			RP01	100.00%	65.121%	1.898%	8.988%	14.824%	3.719%	0.189%	0.149%
5	ALLOCATOR			DP01	100.00%	51.578%	2.761%	7.781%	27.807%	7.462%	0.386%	0.000%
6	ALLOCATOR			CP01	100.00%	76.983%	1.142%	10.045%	3.454%	0.442%	0.016%	0.279%
7	TOTAL ELECTRIC PLANT IN SVC			P00	3,848,936	2,501,682	72,032	346,069	561,633	137,330	6,981	5,309
8	DEMAND COMPONENT			P00D	1,767,102	912,642	48,855	137,676	492,042	128,896	6,672	0
9	CUSTOMER COMPONENT			P00C	2,081,834	1,589,040	23,177	208,393	69,591	8,434	309	5,309
10	ALLOCATOR			DP00	100.00%	51.646%	2.765%	7.791%	27.845%	7.294%	0.378%	0.000%
11	ALLOCATOR			CP00	100.00%	76.328%	1.113%	10.010%	3.343%	0.405%	0.015%	0.255%
12	TOTAL TRANS/DIST PLANT			AT2	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
13	DEMAND COMPONENT			AT2D	1,630,559	842,115	45,079	127,036	454,024	118,940	6,156	0
14	CUSTOMER COMPONENT			AT2C	1,812,410	1,374,785	20,160	180,995	60,730	7,230	255	4,894
15	ALLOCATOR			DAT2	100.00%	51.646%	2.765%	7.791%	27.845%	7.294%	0.378%	0.000%
16	ALLOCATOR			CAT2	100.00%	75.855%	1.112%	9.986%	3.351%	0.399%	0.014%	0.270%
WORKING CAPITAL ALLOCATOR												
O&M LESS UNCOLLECTIBLE ACCOUNTS												
17	TOTAL APPLICABLE EXPENSE			WCAP	311,411	217,514	5,210	25,775	36,663	9,609	485	396
18	DEMAND COMPONENT			WCAPD	108,440	55,644	2,977	8,393	29,997	8,599	445	0
19	CUSTOMER COMPONENT			WCAPC	202,971	161,870	2,233	17,382	6,666	1,010	40	396
20	ALLOCATOR			DWCAP	100.00%	51.321%	2.745%	7.740%	27.661%	7.930%	0.410%	0.000%
21	ALLOCATOR			CWCAP	100.00%	79.751%	1.100%	8.563%	3.283%	0.498%	0.020%	0.195%
22	TOTAL RATE BASE			RBX	2,029,534	1,325,989	38,863	180,030	299,448	75,894	3,848	3,082
23	DEMAND COMPONENT			RBXD	956,513	493,210	26,403	74,407	265,914	71,679	3,710	0
24	CUSTOMER COMPONENT			RBXC	1,073,021	832,779	12,460	105,623	33,534	4,215	138	3,082
25	ALLOCATOR			TRBX	100.00%	65.335%	1.915%	8.869%	14.753%	3.739%	0.190%	0.152%
26	ALLOCATOR			DRBX	100.00%	51.562%	2.760%	7.779%	27.800%	7.494%	0.388%	0.000%
27	ALLOCATOR			CRBX	100.00%	77.611%	1.161%	9.843%	3.124%	0.393%	0.013%	0.287%
28	NET ORIG COST RATE BASE			NOP	1,980,010	1,293,365	37,949	175,663	292,443	74,141	3,760	3,011
29	DEMAND COMPONENT			NOPD	934,573	481,893	25,798	72,699	259,813	70,042	3,626	0
30	CUSTOMER COMPONENT			NOPC	1,045,437	811,472	12,151	102,964	32,630	4,099	134	3,011
31	ALLOCATOR			TNOP	100.00%	65.322%	1.917%	8.871%	14.769%	3.744%	0.190%	0.151%
32	ALLOCATOR			TNOPD	100.00%	51.562%	2.760%	7.779%	27.800%	7.495%	0.388%	0.000%
33	ALLOCATOR			TNOPC	100.00%	77.621%	1.162%	9.848%	3.120%	0.392%	0.013%	0.288%
34	BASE FOR GROSS RECEIPTS TAX			RRBG	640,299	393,667	3,993	74,250	111,139	29,182	1,873	1,280
35	ALLOCATOR			TRRBG	100.00%	61.482%	0.623%	11.595%	17.356%	4.558%	0.293%	0.200%

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

Line No.	adjusted to 100% for allocations	Input Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PROGRAM GENERATED ALLOCATORS										
1	TOTAL NET ELECTRIC PLANT		P01	948	342	1,076	221	25,468	93,740	108
2	DEMAND COMPONENT		P01D	0	0	1,012	0	19,329	4,438	0
3	CUSTOMER COMPONENT		P01C	948	342	64	221	6,139	89,302	108
4	ALLOCATOR		RP01	0.040%	0.014%	0.045%	0.009%	1.068%	3.931%	0.005%
5	ALLOCATOR		DP01	0.000%	0.000%	0.091%	0.000%	1.736%	0.399%	0.000%
6	ALLOCATOR		CP01	0.075%	0.027%	0.005%	0.017%	0.483%	7.024%	0.008%
7	TOTAL ELECTRIC PLANT IN SVC		P00	1,418	512	2,768	331	40,363	172,346	162
8	DEMAND COMPONENT		P00D	0	0	2,672	0	30,720	8,927	0
9	CUSTOMER COMPONENT		P00C	1,418	512	96	331	9,643	165,419	162
10	ALLOCATOR		DP00	0.000%	0.000%	0.151%	0.000%	1.738%	0.392%	0.000%
11	ALLOCATOR		CP00	0.068%	0.025%	0.005%	0.016%	0.463%	7.946%	0.008%
12	TOTAL TRANS/DIST PLANT		AT2	1,308	474	2,547	304	36,879	158,909	149
13	DEMAND COMPONENT		AT2D	0	0	2,467	0	28,346	6,396	0
14	CUSTOMER COMPONENT		AT2C	1,308	474	80	304	8,533	152,513	149
15	ALLOCATOR		DAT2	0.000%	0.000%	0.151%	0.000%	1.738%	0.392%	0.000%
16	ALLOCATOR		CAT2	0.072%	0.026%	0.004%	0.017%	0.471%	8.415%	0.008%
WORKING CAPITAL ALLOCATOR										
O&M LESS UNCOLLECTIBLE ACCOUNTS										
17	TOTAL APPLICABLE EXPENSE		WCAP	99	36	89	22	2,693	12,807	12
18	DEMAND COMPONENT		WCAPD	0	0	75	0	1,874	436	0
19	CUSTOMER COMPONENT		WCAPC	99	36	14	22	819	12,371	12
20	ALLOCATOR		DWCAP	0.000%	0.000%	0.069%	0.000%	1.728%	0.402%	0.000%
21	ALLOCATOR		CWCAP	0.049%	0.018%	0.007%	0.011%	0.404%	6.095%	0.007%
22	TOTAL RATE BASE		RBX	823	295	823	191	21,725	78,428	94
23	DEMAND COMPONENT		RBXD	0	0	767	0	16,601	3,826	0
24	CUSTOMER COMPONENT		RBXC	823	295	56	191	5,124	74,602	94
25	ALLOCATOR		TRBX	0.041%	0.015%	0.041%	0.009%	1.070%	3.864%	0.007%
26	ALLOCATOR		DRBX	0.000%	0.000%	0.080%	0.000%	1.736%	0.400%	0.000%
27	ALLOCATOR		CRBX	0.077%	0.027%	0.005%	0.018%	0.478%	6.953%	0.011%
28	NET ORIG COST RATE BASE		NOP	805	289	797	187	21,219	76,288	92
29	DEMAND COMPONENT		NOPD	0	0	742	0	16,221	3,739	0
30	CUSTOMER COMPONENT		NOPC	805	289	55	187	4,998	72,549	92
31	ALLOCATOR		TNOP	0.040%	0.015%	0.040%	0.009%	1.072%	3.853%	0.007%
32	ALLOCATOR		TNOPD	0.000%	0.000%	0.079%	0.000%	1.736%	0.400%	0.000%
33	ALLOCATOR		TNOPC	0.076%	0.028%	0.005%	0.018%	0.478%	6.940%	0.011%
34	BASE FOR GROSS RECEIPTS TAX		RRBG	602	52	334	574	6,429	16,900	23
35	ALLOCATOR		TRRBG	0.094%	0.008%	0.052%	0.090%	1.004%	2.639%	0.006%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	\$1,000 Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PROGRAM GENERATED ALLOCATORS												
DEPRECIATION AND AMORTIZATION EXPENSE												
1	TOTAL DEPRECIATION EXPENSE			ED00	109,066	71,708	2,051	9,894	15,141	3,561	178	321
2	DEMAND COMPONENT			ED00D	43,274	22,416	1,201	3,382	12,085	3,056	159	0
3	CUSTOMER COMPONENT			ED00C	65,792	49,294	850	6,512	3,056	505	19	321
4	ALLOCATOR			RED00D	100.00%	51.791%	2.775%	7.815%	27.927%	7.062%	0.367%	0.000%
5	ALLOCATOR			RED00C	100.00%	74.929%	1.292%	9.898%	4.645%	0.768%	0.029%	0.488%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	88,481	57,271	1,706	7,966	12,764	2,995	148	300
7	DEMAND COMPONENT			ED30D	36,350	18,840	1,009	2,843	10,157	2,551	132	0
8	CUSTOMER COMPONENT			ED30C	52,131	38,431	697	5,123	2,607	444	16	300
9	ALLOCATOR			RED30D	100.00%	51.827%	2.776%	7.821%	27.942%	7.018%	0.363%	0.000%
10	ALLOCATOR			RED30C	100.00%	73.725%	1.337%	9.827%	5.001%	0.852%	0.031%	0.575%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	20,585	14,440	345	1,928	2,377	566	30	21
12	DEMAND COMPONENT			ED88D	6,924	3,576	192	539	1,928	505	27	0
13	CUSTOMER COMPONENT			ED88C	13,661	10,863	153	1,390	449	61	3	21
14	ALLOCATOR			RED88D	100.00%	51.632%	2.773%	7.785%	27.845%	7.293%	0.390%	0.000%
15	ALLOCATOR			RED88C	100.00%	79.517%	1.120%	10.175%	3.287%	0.447%	0.022%	0.154%
16	TOTAL DISTRIBUTION PLANT			P30	3,442,969	2,216,900	65,239	308,031	514,754	126,170	6,411	4,894
17	DEMAND COMPONENT			P30D	1,630,559	842,115	45,079	127,036	454,024	118,940	6,156	0
18	CUSTOMER COMPONENT			P30C	1,812,410	1,374,785	20,160	180,995	60,730	7,230	255	4,894
19	ALLOCATOR			RP30	100.00%	64.389%	1.895%	8.947%	14.951%	3.665%	0.186%	0.142%
20	ALLOCATOR			DP30	100.00%	51.646%	2.765%	7.791%	27.845%	7.294%	0.378%	0.000%
21	ALLOCATOR			CP30	100.00%	75.855%	1.112%	9.986%	3.351%	0.399%	0.014%	0.270%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	629,967	385,683	3,967	73,196	109,670	29,077	1,779	1,167
23	ALLOCATOR			RRRTT	100.00%	61.224%	0.630%	11.619%	17.409%	4.616%	0.282%	0.185%
REVENUES												
24	RS; RTS; GS-1				551,031	470,999	4,937	75,095				
25	ALLOCATOR			REER	100.01%	85.48%	0.90%	13.63%				
26	RS; RTS				475,936	470,999	4,937					
27	ALLOCATOR			ROTRK	100.00%	98.96%	1.04%					

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
PROGRAM GENERATED ALLOCATORS											
DEPRECIATION AND AMORTIZATION EXPENSE											
1	TOTAL DEPRECIATION EXPENSE			ED00	85	31	57	20	1,187	4,819	10
2	DEMAND COMPONENT			ED00D	0	0	51	0	756	170	0
3	CUSTOMER COMPONENT			ED00C	85	31	6	20	431	4,649	10
4	ALLOCATOR			RED00D	0.000%	0.000%	0.118%	0.000%	1.747%	0.393%	0.000%
5	ALLOCATOR			RED00C	0.129%	0.047%	0.009%	0.030%	0.655%	7.066%	0.015%
6	DISTRIBUTION DEPRECIATION EXPENSE			ED30	80	29	46	19	1,010	4,137	9
7	DEMAND COMPONENT			ED30D	0	0	41	0	635	143	0
8	CUSTOMER COMPONENT			ED30C	80	29	5	19	375	3,994	9
9	ALLOCATOR			RED30D	0.000%	0.000%	0.113%	0.000%	1.747%	0.393%	0.000%
10	ALLOCATOR			RED30C	0.153%	0.056%	0.010%	0.036%	0.719%	7.661%	0.017%
11	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	5	2	11	1	177	682	1
12	DEMAND COMPONENT			ED88D	0	0	10	0	121	27	0
13	CUSTOMER COMPONENT			ED88C	5	2	1	1	56	655	1
14	ALLOCATOR			RED88D	0.000%	0.000%	0.144%	0.000%	1.748%	0.390%	0.000%
15	ALLOCATOR			RED88C	0.037%	0.015%	0.007%	0.007%	0.410%	4.795%	0.007%
16	TOTAL DISTRIBUTION PLANT			P30	1,308	474	2,547	304	36,879	158,909	149
17	DEMAND COMPONENT			P30D	0	0	2,467	0	28,346	6,396	0
18	CUSTOMER COMPONENT			P30C	1,308	474	80	304	8,533	152,513	149
19	ALLOCATOR			RP30	0.038%	0.014%	0.074%	0.009%	1.071%	4.615%	0.004%
20	ALLOCATOR			DP30	0.000%	0.000%	0.151%	0.000%	1.738%	0.392%	0.000%
21	ALLOCATOR			CP30	0.072%	0.026%	0.004%	0.017%	0.471%	8.415%	0.008%
22	TOT ADJ'D SALE OF ELECTRICITY			RRTT	564	36	331	538	6,439	17,485	35
23	ALLOCATOR			RRRTT	0.090%	0.006%	0.053%	0.085%	1.022%	2.776%	0.006%
REVENUES											
24	RS; RTS; GS-1										
25	ALLOCATOR			REER							
26	RS; RTS										
27	ALLOCATOR			ROTRK							

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A

COST ALLOCATION STUDY – PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 PROPOSED REVENUES AND EXPENSES, RETURN, RATE OF RETURN AND CLASS RATE % OF TOTAL
 REVENUES INCLUDE EFFECT OF REMAND PROCEEDING SETTLEMENT

Line No.	Output	Pa Jurisdict Distribution	\$1,000 RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3			83,521	77,329	944	845	612	(391)	(107)	(135)
ADJUSTED RATE REVENUES										
4			715,178	463,809	4,935	74,711	110,396	28,713	1,674	1,033
	R11P		8,923	5,825	46	1,182	1,137	417	21	165
5	ANNUALIZATION ADJUSTMENT	ANNP	1,726	2,357	(18)	(92)	386	(298)	74	(51)
6	TOTAL SALE OF ELECTRICITY	R RTP	725,827	471,991	4,963	75,801	111,919	28,832	1,769	1,147
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	725,827	471,991	4,963	75,801	111,919	28,832	1,769	1,147
8	OTHER OPERATING REVENUES	ROOT	32,379	20,849	614	2,897	4,841	1,187	60	46
9	TOTAL OPERATING REVENUES	ROT P	758,206	492,840	5,577	78,698	116,760	30,019	1,829	1,193
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
10	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
12	OTHER OPER & MAINT EXPENSES	EEOT	205,281	159,716	2,786	15,619	17,160	3,890	194	199
13	TOTAL OPER & MAINT EXPENSES	EE00	340,224	244,020	5,347	27,223	37,357	9,623	484	437
DEPRECIATION EXPENSE										
14	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	88,481	57,271	1,706	7,966	12,764	2,995	148	300
16	OTHER DEPRECIATION EXPENSE	EDOT	23,343	16,256	396	2,178	2,760	656	34	29
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE										
17		ED00	111,824	73,527	2,102	10,144	15,524	3,651	182	329
TAXES										
18	CAPITAL STOCK PROP LEVEL	ET1P	2,517	1,640	47	226	373	95	4	4
19	OTHER-W/O CAP STOCK	ET001	9,654	6,583	170	891	1,237	301	15	11
20	DEFERRED INCOME TAXES	TXTA	8,378	5,563	150	715	1,179	284	15	13
21	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
22	GROSS RECEIPTS TAX	TXG	42,824	27,847	293	4,472	6,603	1,701	104	68
23	TOTAL PA INCOME TAX	TSIT1	17,468	8,893	(383)	2,899	4,466	1,193	91	18
24	TOTAL FED INC TAX	TFTX	57,272	29,849	(1,126)	9,235	14,135	3,774	283	56
25	TOTAL TAXES	TFIT1	136,440	79,288	(880)	18,288	27,749	7,288	509	168
26	TOTAL OPERATING EXPENSES	TEXP1	588,488	396,835	6,569	55,655	80,630	20,562	1,175	934
27	RETURN (LN 9 - 26)	PRERTN	169,718	96,005	(992)	23,043	36,130	9,457	654	259
28	TOTAL RATE BASE	RBX	2,022,963	1,321,694	38,737	179,448	298,479	75,648	3,836	3,072
29	RATE OF RETURN (LN 27 / LN 28)	PRRTR	8.39%	7.26%	-2.56%	12.84%	12.10%	12.50%	17.05%	8.43%
30	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	86.53%	-30.51%	153.04%	144.22%	148.99%	203.22%	100.48%

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S	
OPERATING REVENUES AT PROPOSED RATE LEVELS									
SALES OF ELECTRICITY									
1		0	0	0	0	0	0	0	
2		564	36	333	538	6,459	17,518	35	
3		(127)	(5)	(1)	6	542	4,007	2	
ADJUSTED RATE REVENUES									
4		437	31	332	544	7,001	21,525	37	
	R11P	26	0	0	0	54	49	1	
5	ANNUALIZATION ADJUSTMENT	12	16	3	36	(61)	(625)	(13)	
5	TOTAL SALE OF ELECTRICITY	475	47	335	580	6,994	20,949	25	
7	PROPOSED SALES & LATE PAYMENTS	475	47	335	580	6,994	20,949	25	
8	OTHER OPERATING REVENUES	12	4	24	3	347	1,494	1	
9	TOTAL OPERATING REVENUES	487	51	359	583	7,341	22,443	26	
OPERATING EXPENSES									
OPERATION AND MAINTENANCE EXPENSES									
10	TRANSMISSION	0	0	0	0	0	0	0	
11	DISTRIBUTION	64	23	14	14	1,466	8,427	8	
12	OTHER OPER & MAINT EXPENSES	34	13	74	8	1,266	4,314	4	
13	TOTAL OPER & MAINT EXPENSES	98	36	88	22	2,732	12,741	12	
DEPRECIATION EXPENSE									
14	TRANSMISSION	0	0	0	0	0	0	0	
15	DISTRIBUTION	80	29	46	19	1,010	4,137	9	
16	OTHER DEPRECIATION EXPENSE	7	3	12	1	207	804	1	
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE									
17		87	32	58	20	1,217	4,941	10	
TAXES									
18	CAPITAL STOCK PROP LEVEL	1	0	1	0	27	98	0	
19	OTHER-W/O CAP STOCK	4	2	5	0	92	343	0	
20	DEFERRED INCOME TAXES	4	1	7	0	82	364	1	
21	NET INVESTMENT TAX CREDIT	(1)	0	(1)	0	(17)	(79)	0	
22	GROSS RECEIPTS TAX	28	3	20	34	413	1,236	1	
23	TOTAL PA INCOME TAX	22	(4)	16	50	203	6	0	
24	TOTAL FED INC TAX	69	(12)	51	154	657	151	0	
25	TOTAL TAXES	127	(10)	99	238	1,457	2,119	2	
26	TOTAL OPERATING EXPENSES	312	58	245	280	5,406	19,801	24	
27	RETURN (LN 9 - 26)	175	(7)	114	303	1,935	2,642	2	
28	TOTAL RATE BASE	820	294	821	190	21,654	78,174	94	
29	RATE OF RETURN (LN 27 / LN 28)	PRRTR	21.34%	-2.38%	13.89%	159.47%	8.94%	3.38%	2.13%
30	CLASS RATE IN % OF TOTAL	PRCLRT	254.35%	-28.37%	165.55%	1900.72%	106.56%	40.29%	25.39%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES PROPOSED
 REVENUES INCLUDE EFFECT OF REMAND PROCEEDING SETTLEMENT
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING REVENUES											
SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	REVENUE INCREASE			83,521	77,329	944	845	612	(391)	(107)	(135)
4	ADJUSTED RATE REVENUES			715,178	463,809	4,935	74,711	110,396	28,713	1,674	1,033
5	LATE PAYMENT CHARGES	RCW4	R11P	8,923	5,825	46	1,182	1,137	417	21	165
6	ANNUALIZATION	ANNP		1,726	2,357	(18)	(92)	386	(298)	74	(51)
7	TOTAL SALE OF ELECTRICITY		RRTP	725,827	471,991	4,963	75,801	111,919	28,832	1,769	1,147
OTHER OPERATING REVENUES											
8	MISC SERVICE REVS (451)	S20	CW9	R20	0	0	0	0	0	0	0
9	DEMAND COMPONENT		DP30	R20D	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY											
11	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
12	DISTRIBUTION RELATED	S24	P30	R24	29,693	19,119	563	2,657	4,440	1,088	55
13	DEMAND COMPONENT		DP30	R23D	14,062	7,262	389	1,096	3,916	1,026	53
14	CUSTOMER COMPONENT		CP30	R23C	15,631	11,857	174	1,561	524	62	2
OTHER ELECTRIC REVENUE											
15	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
16	DISTRIBUTION RELATED	S27	P30	R27	2,686	1,730	51	240	401	99	5
17	DEMAND COMPONENT		DP30	R27D	1,272	657	35	99	354	93	5
18	CUSTOMER COMPONENT		CP30	R27C	1,414	1,073	16	141	47	6	0
19	OTHER	S37	K929	R37	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DK929	R37D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CK929	R37C	0	0	0	0	0	0	0
22	TOTAL OTHER OPERATING REVS			ROOT	32,379	20,849	614	2,897	4,841	1,187	60
23	DEMAND COMPONENT			ROOTD	15,334	7,919	424	1,195	4,270	1,119	58
24	CUSTOMER COMPONENT			ROOTC	17,045	12,930	190	1,702	571	68	2
25	TOTAL OPERATING REVENUES			ROTP	758,206	492,840	5,577	78,698	116,760	30,019	1,829
26	BASE FOR GROSS RECEIPTS TAX			RRBGP	725,827	471,991	4,963	75,801	111,919	28,832	1,769
27	GROSS RECEIPTS TAX @ 5.9%			TXGRP	42,824	27,847	293	4,472	6,603	1,701	104

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 OPERATING REVENUES PROPOSED
 REVENUES INCLUDE EFFECT OF REMAND PROCEEDING SETTLEMENT
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES										
SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		564	36	333	538	6,459	17,518	35
3	REVENUE INCREASE			(127)	(5)	(1)	6	542	4,007	2
4	ADJUSTED RATE REVENUES			437	31	332	544	7,001	21,525	37
5	LATE PAYMENT CHARGES	RCW4	R11P	26	0	0	0	54	49	1
6	ANNUALIZATION	ANNP		12	16	3	36	(61)	(625)	(13)
7	TOTAL SALE OF ELECTRICITY		RRTP	475	47	335	580	6,994	20,949	25
OTHER OPERATING REVENUES										
8	MISC SERVICE REVS (451)	S20	CW9 R20	0	0	0	0	0	0	0
9	DEMAND COMPONENT		DP30 R20D	0	0	0	0	0	0	0
10	CUSTOMER COMPONENT		CP30 R20C	0	0	0	0	0	0	0
RENT-ELECTRIC PROPERTY										
11	TRANSMISSION RELATED	S23	RD10 R23	0	0	0	0	0	0	0
12	DISTRIBUTION RELATED	S24	P30 R24	11	4	22	3	318	1,370	1
13	DEMAND COMPONENT		DP30 R23D	0	0	21	0	244	55	0
14	CUSTOMER COMPONENT		CP30 R23C	11	4	1	3	74	1,315	1
OTHER ELECTRIC REVENUE										
15	TRANSMISSION RELATED	S26	RD10 R26	0	0	0	0	0	0	0
16	DISTRIBUTION RELATED	S27	P30 R27	1	0	2	0	29	124	0
17	DEMAND COMPONENT		DP30 R27D	0	0	2	0	22	5	0
18	CUSTOMER COMPONENT		CP30 R27C	1	0	0	0	7	119	0
19	OTHER	S37	K929 R37	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DK929 R37D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CK929 R37C	0	0	0	0	0	0	0
22	TOTAL OTHER OPERATING REVS		ROOT	12	4	24	3	347	1,494	1
23	DEMAND COMPONENT		ROOTD	0	0	23	0	266	60	0
24	CUSTOMER COMPONENT		ROOTC	12	4	1	3	81	1,434	1
25	TOTAL OPERATING REVENUES		ROTP	487	51	359	583	7,341	22,443	26
26	BASE FOR GROSS RECEIPTS TAX		RRBGP	475	47	335	580	6,994	20,949	25
27	GROSS RECEIPTS TAX @ 5.9%		TXGRP	28	3	20	34	413	1,236	1

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
OPERATING EXPENSES										
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238
3	O & M CUSTOMER ACCOUNTS	EE56	42,789	38,469	229	2,683	1,075	111	2	66
4	O & M CUST SVC & INFO	EE60	25,750	25,481	268	0	0	0	0	0
5	O & M SALES	EE65	2,843	1,468	79	221	792	207	11	0
6	O & M ADMIN & GENERAL	EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135
7	ADJUSTS TO O & M EXPENSES	EE99	4,644	3,852	39	622	219	(27)	(1)	(2)
8	TOTAL OPER & MAINT EXPENSES	EE00	340,224	244,020	5,347	27,223	37,357	9,623	484	437
9	DEMAND COMPONENT	EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0
10	CUSTOMER COMPONENT	EE00C	231,757	188,329	2,368	18,824	7,335	1,078	42	437
11	DEPRECIATION & AMORTIZATION	ED00	111,824	73,527	2,102	10,144	15,524	3,651	182	329
12	DEMAND COMPONENT	ED00D	44,368	22,984	1,231	3,467	12,391	3,133	163	0
13	CUSTOMER COMPONENT	ED00C	67,456	50,543	871	6,677	3,133	518	19	329
TAXES OTHER THAN INCOME										
14	EXCLUDING GROSS RECEIPTS	ET01	12,171	8,226	217	1,117	1,610	396	19	15
15	DEMAND COMPONENT	ET01D	4,907	2,533	136	382	1,366	363	18	0
16	CUSTOMER COMPONENT	ET01C	7,264	5,693	81	735	244	33	1	15
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	42,824	27,847	293	4,472	6,603	1,701	104	68
19	DEMAND COMPONENT	TXGD	18,441	11,220	83	2,228	2,396	1,444	95	64
20	CUSTOMER COMPONENT	TXGC	24,382	16,627	210	2,244	4,207	257	9	4
21	TOT DEFERRED INC TAXES	TXTA	8,378	5,563	150	715	1,179	284	15	13
22	DEMAND COMPONENT	TXTAD	3,936	2,123	104	300	1,041	269	14	1
23	CUSTOMER COMPONENT	TXTAC	4,442	3,440	46	415	138	15	1	12
24	NET INVESTMENT TAX CREDIT	TX91	(1,673)	(1,083)	(31)	(150)	(244)	(60)	(3)	(2)
25	DEMAND COMPONENT	TX91D	(768)	(397)	(21)	(60)	(214)	(58)	(3)	0
26	CUSTOMER COMPONENT	TX91C	(905)	(686)	(10)	(90)	(30)	(4)	0	(2)
27	OP EXPENSES PRIOR INCOME TAX	OEBT	513,748	358,100	8,078	43,521	62,029	15,595	801	860
28	DEMAND COMPONENT	OEBTD	179,351	94,154	4,512	14,716	47,002	13,698	729	65
29	CUSTOMER COMPONENT	OEBTC	334,396	263,946	3,566	28,805	15,027	1,897	72	795
PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN										
30	TOTAL PA INCOME TAX	TSTX	17,468	8,896	(383)	2,899	4,466	1,193	91	18
31	DEMAND COMPONENT	TSTXD	9,860	3,410	(252)	1,218	4,049	1,147	88	(1)
32	CUSTOMER COMPONENT	TSTXC	7,612	5,486	(131)	1,681	417	47	2	18
33	TOTAL FED INC TAX	TFTX	57,272	29,849	(1,126)	9,235	14,135	3,774	283	56
34	DEMAND COMPONENT	TFTXD	31,889	11,328	(749)	3,852	12,923	3,660	279	(4)
35	CUSTOMER COMPONENT	TFTXC	25,387	18,521	(376)	5,383	1,212	114	5	60
36	TOTAL TAXES	TX99	136,440	79,298	(880)	18,288	27,749	7,288	509	168
37	DEMAND COMPONENT	TX99D	68,265	30,217	(699)	7,920	21,561	6,827	491	60
38	CUSTOMER COMPONENT	TX99C	68,182	49,081	(180)	10,368	6,188	462	18	107
39	TOTAL OPERATING EXPENSES	TOE	588,488	396,845	6,569	55,655	80,630	20,562	1,175	934
40	DEMAND COMPONENT	TOED	221,100	108,892	3,511	19,786	63,974	18,505	1,096	60
41	CUSTOMER COMPONENT	TOEC	367,395	287,953	3,059	35,869	16,656	2,058	79	873

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

Line No		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,466	8,427	8	
3	O & M CUSTOMER ACCOUNTS	EE56	0	0	1	0	90	63	0	
4	O & M CUST SVC & INFO	EE60	0	0	0	0	0	0	0	
5	O & M SALES	EE65	0	0	4	0	49	11	0	
6	O & M ADMIN & GENERAL	EE79	35	13	70	8	1,119	4,306	4	
7	ADJUSTS TO O & M EXPENSES	EE99	(1)	0	(1)	0	8	(66)	0	
8	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,732	12,741	12	
9	DEMAND COMPONENT	EE00D	0	0	74	0	1,875	437	0	
10	CUSTOMER COMPONENT	EE00C	98	36	14	22	857	12,304	12	
11	DEPRECIATION & AMORTIZATION	ED00	87	32	58	20	1,217	4,941	10	
12	DEMAND COMPONENT	ED00D	0	0	52	0	775	174	0	
13	CUSTOMER COMPONENT	ED00C	87	32	6	20	442	4,767	10	
	TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	119	441	0	
15	DEMAND COMPONENT	ET01D	0	0	6	0	85	19	0	
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	34	422	0	
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0	0	
18	GROSS RECEIPTS TAX	TXG	28	3	20	34	413	1,236	1	
19	DEMAND COMPONENT	TXGD	0	0	0	31	0	880	0	
20	CUSTOMER COMPONENT	TXGC	28	3	20	3	413	356	1	
21	TOT DEFERRED INC TAXES	TXTA	4	1	7	0	82	364	1	
22	DEMAND COMPONENT	TXTAD	0	0	7	0	65	14	0	
23	CUSTOMER COMPONENT	TXTAC	4	1	0	0	17	350	1	
24	NET INVESTMENT TAX CREDIT	TX91	(1)	0	(1)	0	(17)	(79)	0	
25	DEMAND COMPONENT	TX91D	0	0	(1)	0	(13)	(3)	0	
26	CUSTOMER COMPONENT	TX91C	(1)	0	0	0	(4)	(78)	0	
27	OP EXPENSES PRIOR INCOME TAX	OEBT	221	74	178	76	4,546	19,644	24	
28	DEMAND COMPONENT	OEBTD	0	0	138	31	2,787	1,521	0	
29	CUSTOMER COMPONENT	OEBTC	221	74	40	45	1,759	18,123	24	
	PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LI									
30	TOTAL PA INCOME TAX	TSTX	22	(4)	18	50	203	6	0	
31	DEMAND COMPONENT	TSTXD	0	0	15	0	162	24	0	
32	CUSTOMER COMPONENT	TSTXC	22	(4)	1	50	41	(18)	0	
33	TOTAL FED INC TAX	TFTX	69	(12)	51	154	657	151	0	
34	DEMAND COMPONENT	TFTXD	(2)	0	48	(2)	529	27	0	
35	CUSTOMER COMPONENT	TFTXC	70	(12)	3	155	128	124	0	
36	TOTAL TAXES	TX99	127	(10)	99	238	1,457	2,119	2	
37	DEMAND COMPONENT	TX99D	(2)	0	75	29	828	961	0	
38	CUSTOMER COMPONENT	TX99C	128	(10)	24	208	629	1,158	2	
39	TOTAL OPERATING EXPENSES	TOE	312	58	245	280	5,406	19,801	24	
40	DEMAND COMPONENT	TOED	(2)	0	201	29	3,478	1,572	0	
41	CUSTOMER COMPONENT	TOEC	313	58	44	250	1,928	18,229	24	

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

Line No.		Pa Jurisdict Output Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	DERIVATION-									
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROTP	758,206	492,840	5,577	78,698	116,760	30,019	1,829	1,193
	MINUS: OTHER OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	513,748	358,100	8,078	43,521	62,029	15,595	801	860
3	EQUALS: TAXABLE INCOME	TAXI	244,458	134,740	(2,501)	35,177	54,731	14,424	1,028	333
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(61,280)	(40,224)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU	TNI	183,178	94,516	(3,667)	29,781	45,873	12,218	916	193
	PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	183,178	94,516	(3,667)	29,781	45,873	12,218	916	193
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
8	PA TAXABLE INCOME	TSTI	174,858	89,051	(3,833)	29,024	44,702	11,943	906	177
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	174,858	89,051	(3,833)	29,024	44,702	11,943	906	177
11	PA INCOME TAX @ 9.99%	GSIT	17,468	8,896	(383)	2,899	4,466	1,193	91	18
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0	0
	PA INCOME TAX									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	17,468	8,896	(383)	2,899	4,466	1,193	91	18
	FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	183,178	94,516	(3,667)	29,781	45,873	12,218	916	193
	DEDUCTIONS									
16	PA INCOME TAX	GSIT	17,468	8,896	(383)	2,899	4,466	1,193	91	18
17	TOTAL DEDUCTIONS	TSFS	17,468	8,896	(383)	2,899	4,466	1,193	91	18
18	FEDERAL TAXABLE INCOME	TFTI	165,710	85,620	(3,284)	26,882	41,407	11,025	825	175
19	FEDERAL INCOME TAX @ 35.0%	GFIT	57,999	29,967	(1,149)	9,409	14,492	3,859	289	61
	FEDERAL INCOME TAX									
20	ADJUSTMENTS		(727)	(118)	23	(174)	(357)	(85)	(6)	(5)
21	TOTAL FEDERAL INCOME TAX	TFIT1	57,272	29,849	(1,126)	9,235	14,135	3,774	283	56

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
DERIVATION-									
TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROTP	487	51	359	583	7,341	22,443	26
	MINUS: OTHER OPERATING EXPENSES								
2	OP EXPENSES PRIOR INCOME TAX	OEBT	221	74	178	76	4,546	19,644	24
3	EQUALS: TAXABLE INCOME	TAXI	266	(23)	181	507	2,795	2,799	2
	PLUS: ADJUSTMENTS TO								
4	TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU	TNI	229	(37)	161	498	2,125	390	(1)
	PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME	TNI	229	(37)	161	498	2,125	390	(1)
7	TOTAL SPECIAL DEDUCTIONS	TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
8	PA TAXABLE INCOME	TSTI	225	(38)	159	497	2,034	57	(1)
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	225	(38)	159	497	2,034	57	(1)
11	PA INCOME TAX @ 9.99%	GSIT	22	(4)	16	50	203	6	0
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0
	PA INCOME TAX								
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	22	(4)	16	50	203	6	0
	FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME	TNI	229	(37)	161	498	2,125	390	(1)
	DEDUCTIONS								
16	PA INCOME TAX	GSIT	22	(4)	16	50	203	6	0
17	TOTAL DEDUCTIONS	TSFS	22	(4)	16	50	203	6	0
18	FEDERAL TAXABLE INCOME	TFTI	207	(33)	145	448	1,922	384	(1)
19	FEDERAL INCOME TAX @ 35.0%	GFIT	72	(12)	51	157	673	134	0
	FEDERAL INCOME TAX								
20	ADJUSTMENTS		(3)	0	0	(3)	(16)	17	0
21	TOTAL FEDERAL INCOME TAX	TFIT1	69	(12)	51	154	657	151	0

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

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

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

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
PRESENT RATES											
1	AT CLASS % RATE OF RETURN	RTRA		6.14%	4.08%	-3.89%	12.60%	12.00%	12.79%	18.59%	10.87%
2	TOTAL REVENUE REQUIREMENTS		RRA1	631,627	386,500	3,990	73,864	109,758	29,094	1,782	1,167
3	DEMAND COMPONENT		RRA1D	258,244	102,644	1,821	26,777	93,150	26,685	1,685	(3)
4	CUSTOMER COMPONENT		RRA1C	373,383	283,856	2,169	47,087	16,606	2,409	97	1,170
5	AT SYSTEM % RATE OF RETURN	RTRB		6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
6	TOTAL REVENUE REQUIREMENTS		RRA2	631,456	435,952	11,048	52,808	77,986	19,958	912	903
7	DEMAND COMPONENT		RRA2D	234,854	120,941	6,613	18,097	64,963	18,058	849	(3)
8	CUSTOMER COMPONENT		RRA2C	396,602	315,011	4,435	34,711	13,023	1,900	63	906
PROPOSED RATES											
9	AT CLASS % RATE OF RETURN	RTRC		8.39%	7.26%	-2.58%	12.84%	12.10%	12.50%	17.05%	8.43%
10	TOTAL REVENUE REQUIREMENTS		RRA3	714,975	463,679	4,933	74,696	110,350	28,707	1,676	1,032
11	DEMAND COMPONENT		RRA3D	288,176	130,958	2,460	27,107	93,662	26,317	1,583	(3)
12	CUSTOMER COMPONENT		RRA3C	426,799	332,721	2,473	47,589	16,688	2,390	93	1,035
13	AT SYSTEM % RATE OF RETURN	RTRD		8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%
14	TOTAL REVENUE REQUIREMENTS		RRA4	715,049	490,755	12,636	60,190	90,236	23,057	1,070	1,030
15	DEMAND COMPONENT		RRA4D	273,820	141,007	7,691	21,124	75,816	20,983	1,001	(3)
16	CUSTOMER COMPONENT		RRA4C	441,229	349,748	4,945	39,066	14,420	2,074	89	1,033
	Revenue Requirements			74	27,076	7,703	(14,506)	(20,114)	(5,650)	(606)	(2)

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
PRESENT RATES										
1	AT CLASS % RATE OF RETURN	RTRA		29.76%	-1.70%	14.01%	157.89%	7.57%	0.56%	1.06%
2	TOTAL REVENUE REQUIREMENTS		RRA1	564	36	333	538	6,460	17,508	35
3	DEMAND COMPONENT		RRA1D	(2)	0	300	(2)	4,577	612	0
4	CUSTOMER COMPONENT		RRA1C	566	36	33	540	1,883	16,896	35
5	AT SYSTEM % RATE OF RETURN	RTRB		6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
6	TOTAL REVENUE REQUIREMENTS		RRA2	211	78	214	15	5,895	25,431	45
7	DEMAND COMPONENT		RRA2D	(2)	0	191	0	4,146	1,001	0
8	CUSTOMER COMPONENT		RRA2C	213	78	23	15	1,749	24,430	45
PROPOSED RATES										
9	AT CLASS % RATE OF RETURN	RTRC		21.34%	-2.38%	13.89%	159.47%	8.94%	3.38%	2.13%
10	TOTAL REVENUE REQUIREMENTS		RRA3	438	32	332	543	7,001	21,520	36
11	DEMAND COMPONENT		RRA3D	(2)	0	299	(2)	4,989	808	0
12	CUSTOMER COMPONENT		RRA3C	440	32	33	545	2,012	20,712	36
13	AT SYSTEM % RATE OF RETURN	RTRD		8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%
14	TOTAL REVENUE REQUIREMENTS		RRA4	246	90	249	23	6,783	28,636	48
15	DEMAND COMPONENT		RRA4D	(2)	0	222	(1)	4,824	1,158	0
16	CUSTOMER COMPONENT		RRA4C	248	90	27	24	1,959	27,478	48
	Revenue Requirements			(192)	58	(83)	(520)	(218)	7,116	12

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX										
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION	EE30	134,943	84,304	2,561	11,604	20,197	5,733	290	238	
3	DEMAND COMPONENT	EE30D	64,382	32,890	1,760	4,960	17,730	5,382	278	0	
4	CUSTOMER COMPONENT	EE30C	70,561	51,414	801	6,644	2,467	351	12	238	
5	O & M CUSTOMER ACCTS	EE56	42,120	37,850	227	2,655	1,059	110	2	65	
6	O & M CUST SERV & INFO	EE60	25,750	25,481	268	0	0	0	0	0	
7	O & M SALES	EE65	2,843	1,468	79	221	792	207	11	0	
8	O & M ADMIN & GENERAL	EE79	129,255	90,446	2,171	12,093	15,074	3,599	182	135	
9	DEMAND COMPONENT	EE79D	44,058	22,754	1,217	3,433	12,267	3,217	167	0	
10	CUSTOMER COMPONENT	EE79C	85,197	67,692	954	8,660	2,807	382	15	135	
11	O & M ADJUSTMENTS	EE99	4,644	3,852	39	622	219	(27)	(1)	(2)	
12	DEMAND COMPONENT	EE99D	27	47	2	6	25	(54)	(3)	0	
13	CUSTOMER COMPONENT	EE99C	4,617	3,805	37	616	194	27	2	(2)	
14	TOTAL OPER & MAINT EXPENSES	EE00	339,555	243,401	5,345	27,195	37,341	9,822	484	436	
15	DEMAND COMPONENT	EE00D	108,467	55,691	2,979	8,399	30,022	8,545	442	0	
16	CUSTOMER COMPONENT	EE00C	231,088	187,710	2,366	18,796	7,319	1,077	42	436	
17	DEPRECIATION & AMORTIZATION	ED00A	111,824	73,527	2,102	10,144	15,524	3,651	182	329	
18	DEMAND COMPONENT	ED00AD	44,368	22,984	1,231	3,467	12,391	3,133	163	0	
19	CUSTOMER COMPONENT	ED00AC	67,456	50,543	871	6,677	3,133	518	19	329	
20	TAXES OTHER THAN INCOME & GR	TOTI	18,654	12,561	332	1,662	2,512	611	31	26	
21	DEMAND COMPONENT	TOTID	7,971	4,205	216	614	2,164	568	29	1	
22	CUSTOMER COMPONENT	TOTIC	10,683	8,356	116	1,048	348	43	2	25	
23	OTHER OPERATING REVS - CR	ROOT	32,379	20,849	614	2,897	4,841	1,187	60	46	
24	DEMAND COMPONENT	ROOTD	15,334	7,919	424	1,195	4,270	1,119	58	0	
25	CUSTOMER COMPONENT	ROOTC	17,045	12,930	190	1,702	571	68	2	46	
	TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX										
26	RETURN INCOME & GR REC TAX	TXDT	437,654	308,640	7,165	36,104	50,536	12,697	637	745	
27	DEMAND COMPONENT	TXDTD	145,472	74,961	4,002	11,285	40,307	11,127	576	1	
28	CUSTOMER COMPONENT	TXDTC	292,182	233,679	3,163	24,819	10,229	1,570	61	744	
29	TOTAL RATE BASE	RBX	2,022,963	1,321,698	38,737	179,448	298,479	75,648	3,836	3,072	
30	DEMAND COMPONENT	RBXD	953,416	491,611	26,317	74,165	265,053	71,447	3,698	0	
31	CUSTOMER COMPONENT	RBXC	1,069,547	830,087	12,420	105,283	33,426	4,201	138	3,072	

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,466	8,427	8
3	DEMAND COMPONENT	EE30D	0	0	10	0	1,108	264	0
4	CUSTOMER COMPONENT	EE30C	64	23	4	14	358	8,163	8
5	O & M CUSTOMER ACCTS	EE56	0	0	1	0	89	63	0
6	O & M CUST SERV & INFO	EE60	0	0	0	0	0	0	0
7	O & M SALES	EE65	0	0	4	0	49	11	0
8	O & M ADMIN & GENERAL	EE79	35	13	70	8	1,119	4,306	4
9	DEMAND COMPONENT	EE79D	0	0	65	0	766	172	0
10	CUSTOMER COMPONENT	EE79C	35	13	5	8	353	4,134	4
11	O & M ADJUSTMENTS	EE99	(1)	0	(1)	0	8	(66)	0
12	DEMAND COMPONENT	EE99D	0	0	(1)	0	1	1	0
13	CUSTOMER COMPONENT	EE99C	(1)	0	0	0	7	(67)	0
14	TOTAL OPER & MAINT EXPENSES	EE00	98	36	88	22	2,731	12,741	12
15	DEMAND COMPONENT	EE00D	0	0	74	0	1,875	437	0
16	CUSTOMER COMPONENT	EE00C	98	36	14	22	856	12,304	12
17	DEPRECIATION & AMORTIZATION	ED00A	87	32	58	20	1,217	4,941	10
18	DEMAND COMPONENT	ED00AD	0	0	52	0	775	174	0
19	CUSTOMER COMPONENT	ED00AC	87	32	6	20	442	4,767	10
20	TAXES OTHER THAN INCOME & GR	TOTI	8	3	12	0	181	718	1
21	DEMAND COMPONENT	TOTID	0	0	12	0	135	30	0
22	CUSTOMER COMPONENT	TOTIC	8	3	0	0	46	688	1
23	OTHER OPERATING REVS - CR	ROOT	12	4	24	3	347	1,494	1
24	DEMAND COMPONENT	ROOTD	0	0	23	0	266	60	0
25	CUSTOMER COMPONENT	ROOTC	12	4	1	3	81	1,434	1
	TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX								
26	RETURN INCOME & GR REC TAX	TXDT	181	67	134	39	3,782	16,908	22
27	DEMAND COMPONENT	TXDTD	0	0	115	0	2,519	581	0
28	CUSTOMER COMPONENT	TXDTC	181	67	19	39	1,263	16,325	22
29	TOTAL RATE BASE	RBX	820	294	821	190	21,654	78,174	94
30	DEMAND COMPONENT	RBXD	0	0	765	0	16,547	3,814	0
31	CUSTOMER COMPONENT	RBXC	820	294	56	190	5,107	74,360	94

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

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
REVENUE REQUIREMENTS EXCLUDING									
1	TXDT	437,654	308,640	7,165	36,104	50,536	12,697	637	745
2	TXDTD	145,472	74,961	4,002	11,285	40,307	11,127	576	1
3	TXDTC	292,182	233,679	3,163	24,819	10,229	1,570	61	744
4	RTRA	6.14%	4.08%	-3.89%	12.60%	12.00%	12.79%	18.59%	10.87%
5	RTNA1	124,210	53,926	(1,507)	22,611	35,817	9,675	713	334
6	RTNAD	58,540	20,058	(1,024)	9,345	31,806	9,138	687	0
7	RTNAC	65,670	33,868	(483)	13,266	4,011	537	26	334
8	TSF1	42,414	8,828	(1,877)	11,817	18,361	5,117	416	126
9	TSF1D	29,947	3,613	(1,252)	4,939	16,758	4,948	407	(5)
10	TSF1C	12,467	5,215	(625)	6,878	1,603	169	9	131
11	SUB31	604,278	371,394	3,781	70,532	104,714	27,489	1,766	1,205
12	SUB31D	233,959	98,632	1,726	25,569	88,871	25,213	1,670	(4)
13	SUB31C	370,319	272,762	2,055	44,963	15,843	2,276	96	1,209
14	ANN	1,724	2,355	(18)	(92)	386	(298)	74	(51)
15	ANN1D	647	625	(8)	(33)	328	(273)	70	0
16	ANN1C	1,077	1,730	(10)	(59)	58	(25)	4	(51)
17	R11	8,923	5,825	46	1,182	1,137	417	21	165
18	R111D	3,402	1,547	21	428	965	382	20	(1)
19	R111C	5,521	4,278	25	754	172	35	1	166
20	RRBA	593,732	363,214	3,753	69,442	103,191	27,370	1,671	1,091
21	RRBAD	242,768	96,460	1,713	25,174	87,578	25,104	1,580	(3)
22	RRBAC	350,964	266,754	2,040	44,268	15,613	2,266	91	1,094
23	GRTA1	37,895	23,286	237	4,422	6,565	1,724	111	76
24	GRTA1D	15,476	6,184	108	1,603	5,572	1,581	105	0
25	GRTA1C	22,419	17,102	129	2,819	993	143	6	76
26	RRA1	631,627	386,500	3,990	73,864	109,756	29,094	1,782	1,167
27	RRA1D	258,244	102,644	1,821	26,777	93,150	26,685	1,685	(3)
28	RRA1C	373,383	283,856	2,169	47,087	16,606	2,409	97	1,170

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	REVENUE REQUIREMENTS EXCLUDING								
1	RETURN INCOME & GR REC TAX	TXDT	181	67	134	39	3,782	16,906	22
2	DEMAND COMPONENT	TXDTD	0	0	115	0	2,519	581	0
3	CUSTOMER COMPONENT	TXDTC	181	67	19	39	1,263	16,325	22
4	RATE OF RETURN-PERCENT	RTRA	29.76%	-1.70%	14.01%	157.89%	7.57%	0.56%	1.06%
5	RETURN ON RATE BASE	RTNA1	244	(5)	115	300	1,640	437	1
6	DEMAND COMPONENT	RTNAD	0	0	107	0	1,253	21	0
7	CUSTOMER COMPONENT	RTNAC	244	(5)	8	300	387	416	1
8	INCOME TAXES	TSF1	141	(13)	67	201	650	(1,410)	(1)
9	DEMAND COMPONENT	TSF1D	(2)	0	63	(2)	530	(45)	0
10	CUSTOMER COMPONENT	TSF1C	143	(13)	4	203	120	(1,365)	(1)
11	SUBTOTAL OF ABOVE	SUB31	566	49	316	540	6,072	15,933	22
12	DEMAND COMPONENT	SUB31D	(2)	0	285	(2)	4,302	557	0
13	CUSTOMER COMPONENT	SUB31C	568	49	31	542	1,770	15,376	22
14	ANNUALIZATION REVENUES	ANN	12	16	3	36	(61)	(625)	(13)
15	DEMAND COMPONENT	ANN1D	0	0	3	0	(43)	(22)	0
16	CUSTOMER COMPONENT	ANN1C	12	16	0	36	(18)	(603)	(13)
17	LATE PAY CHARGES	R11	26	0	0	0	54	49	1
18	DEMAND COMPONENT	R111D	0	0	0	0	38	2	0
19	CUSTOMER COMPONENT	R111C	26	0	0	0	16	47	1
20	REVENUE REQTS BEFORE GRT	RRBA	528	33	313	504	6,079	16,509	34
21	DEMAND COMPONENT	RRBAD	(2)	0	282	(2)	4,307	577	0
22	CUSTOMER COMPONENT	RRBAC	530	33	31	506	1,772	15,932	34
23	GROSS RECEIPTS TAX	GRTA1	36	3	20	34	381	999	1
24	DEMAND COMPONENT	GRTA1D	0	0	18	0	270	35	0
25	CUSTOMER COMPONENT	GRTA1C	36	3	2	34	111	964	1
26	TOTAL REVENUE REQUIREMENTS	RRA1	564	36	333	538	6,460	17,508	35
27	DEMAND COMPONENT	RRA1D	(2)	0	300	(2)	4,577	612	0
28	CUSTOMER COMPONENT	RRA1C	566	36	33	540	1,883	16,896	35

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

Line No.		Pa Jurisdict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	Output Distribution								
1	AT ACTUAL % RATE OF RETURN	RTRA 6.14%	4.08%	-3.89%	12.60%	12.00%	12.79%	18.59%	10.87%
2	RETURN ON RATE BASE	RTNA1 124,210	53,926	(1,507)	22,611	35,817	9,675	713	334
3	DEMAND COMPONENT	RTNAD 58,540	20,058	(1,024)	9,345	31,806	9,138	687	0
4	CUSTOMER COMPONENT	RTNAC 65,670	33,868	(483)	13,266	4,011	537	26	334
5	ADJUSTMENT TO TAXABLE INCOME	TAT (61,280)	(40,224)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
6	DEMAND COMPONENT	TATD (27,728)	(14,526)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT	TATC (33,552)	(25,698)	(415)	(3,257)	(1,270)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI (730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT	TAFID (341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT	TAFIC (389)	(70)	12	(93)	(184)	(43)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION								
11	(2)+(5)+(8)	TFTI1 62,310	13,584	(2,650)	17,041	26,602	7,384	595	189
12	DEMAND COMPONENT	TFTI1D 43,329	5,484	(1,764)	7,125	24,045	7,081	579	(3)
13	CUSTOMER COMPONENT	TFTI1C 18,981	8,100	(886)	9,916	2,557	303	16	192
	FEDERAL INCOME TAX								
14	.35 / .65 X (11)+(8)	TFIT1 32,822	7,196	(1,404)	9,002	13,967	3,891	314	97
15	DEMAND COMPONENT	TFIT1D 22,990	2,905	(939)	3,756	12,774	3,771	309	(4)
16	CUSTOMER COMPONENT	TFIT1C 9,832	4,292	(465)	5,246	1,193	120	6	100
17	ADJ TO PA TAXABLE INCOME	TASI (8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
18	DEMAND COMPONENT	TASID (3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
19	CUSTOMER COMPONENT	TASIC (4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
20	PA INCOME TAX ADJUSTMENT	TSTA (114)	(74)	(2)	(10)	(17)	(4)	0	0
21	DEMAND COMPONENT	TSTAD (53)	(27)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT	TSTAC (61)	(47)	(1)	(6)	(3)	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	TSTI1 87,458	15,359	(4,245)	25,450	39,738	11,081	905	275
24	DEMAND COMPONENT	TSTI1D 63,163	6,619	(2,808)	10,692	36,021	10,641	882	(5)
25	CUSTOMER COMPONENT	TSTI1C 24,295	8,741	(1,437)	14,758	3,717	440	24	279
	PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	TSIT1 9,593	1,631	(473)	2,815	4,393	1,226	100	31
27	DEMAND COMPONENT	TSIT1D 6,957	708	(313)	1,183	3,984	1,177	98	(1)
28	CUSTOMER COMPONENT	TSIT1C 2,635	923	(160)	1,632	410	49	3	31

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
1	AT ACTUAL % RATE OF RETURN	RTRA	29.76%	-1.70%	14.01%	157.89%	7.57%	0.56%	1.06%	
2	RETURN ON RATE BASE	RTNA1	244	(5)	115	300	1,640	437	1	
3	DEMAND COMPONENT	RTNAD	0	0	107	0	1,253	21	0	
4	CUSTOMER COMPONENT	RTNAC	244	(5)	8	300	387	416	1	
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)	
6	DEMAND COMPONENT	TATD	0	0	(17)	0	(474)	(108)	0	
7	CUSTOMER COMPONENT	TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)	
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(3)	0	0	(3)	(16)	17	0	
9	DEMAND COMPONENT	TAFID	(1)	0	0	(1)	(8)	10	0	
10	CUSTOMER COMPONENT	TAFIC	(2)	0	0	(2)	(8)	7	0	
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)	TFTI1	204	(19)	95	288	954	(1,955)	(2)	
12	DEMAND COMPONENT	TFTI1D	(1)	0	90	(1)	771	(77)	0	
13	CUSTOMER COMPONENT	TFTI1C	205	(19)	5	289	183	(1,878)	(2)	
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)	TFIT1	107	(10)	51	152	498	(1,036)	(1)	
15	DEMAND COMPONENT	TFIT1D	(2)	0	48	(2)	407	(31)	0	
16	CUSTOMER COMPONENT	TFIT1C	108	(10)	3	154	91	(1,004)	(1)	
17	ADJ TO PA TAXABLE INCOME	TASI	(4)	(1)	(2)	(1)	(91)	(333)	0	
18	DEMAND COMPONENT	TASID	0	0	(2)	0	(69)	(9)	0	
19	CUSTOMER COMPONENT	TASIC	(4)	(1)	0	(1)	(22)	(324)	0	
20	PA INCOME TAX ADJUSTMENT	TSTA	0	0	0	0	(1)	(4)	0	
21	DEMAND COMPONENT	TSTAD	0	0	0	0	(1)	0	0	
22	CUSTOMER COMPONENT	TSTAC	0	0	0	0	0	(4)	0	
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)	TSTI1	310	(30)	144	442	1,376	(3,345)	(3)	
24	DEMAND COMPONENT	TSTI1D	(2)	0	136	(2)	1,116	(127)	0	
25	CUSTOMER COMPONENT	TSTI1C	311	(30)	8	444	260	(3,217)	(3)	
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)	TSIT1	34	(3)	16	49	152	(375)	0	
27	DEMAND COMPONENT	TSIT1D	0	0	15	0	123	(14)	0	
28	CUSTOMER COMPONENT	TSIT1C	35	(3)	1	49	29	(361)	0	

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

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
REVENUE REQUIREMENTS EXCLUDING											
1	RETURN INCOME & GR REC TAX		TXDT	437,654	308,640	7,165	36,104	50,536	12,697	637	745
2	DEMAND COMPONENT		TXDTD	145,472	74,961	4,002	11,285	40,307	11,127	576	1
3	CUSTOMER COMPONENT		TXDTC	292,182	233,679	3,163	24,819	10,229	1,570	61	744
4	RATE OF RETURN-PERCENT		RTRB	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
5	RETURN ON RATE BASE		RTNB2	124,210	81,152	2,379	11,018	18,326	4,645	235	189
6	DEMAND COMPONENT		RTNBD	58,540	30,185	1,616	4,554	16,274	4,387	227	0
7	CUSTOMER COMPONENT		RTNBC	65,670	50,967	763	6,464	2,052	258	8	189
8	INCOME TAXES		TSF2	42,355	28,137	879	3,596	5,956	1,550	76	23
9	DEMAND COMPONENT		TSF2D	20,838	10,795	621	1,541	5,743	1,579	80	(5)
10	CUSTOMER COMPONENT		TSF2C	21,517	17,342	258	2,055	213	(29)	(4)	28
11	SUBTOTAL OF ABOVE		SUB32	604,219	417,929	10,423	50,718	74,818	18,892	948	957
12	DEMAND COMPONENT		SUB32D	224,850	115,941	6,239	17,380	62,324	17,093	883	(4)
13	CUSTOMER COMPONENT		SUB32C	379,369	301,988	4,184	33,338	12,494	1,799	65	961
14	ANNUALIZATION REVENUES		ANN	1,724	2,355	(18)	(92)	386	(298)	74	(51)
15	DEMAND COMPONENT		ANN1D	664	653	(11)	(32)	322	(270)	69	0
16	CUSTOMER COMPONENT		ANN1C	1,060	1,702	(7)	(60)	64	(28)	5	(51)
17	LATE PAY CHARGES		R11	8,923	5,825	46	1,182	1,137	417	21	165
18	DEMAND COMPONENT		R111D	3,432	1,616	28	405	947	377	20	(1)
19	CUSTOMER COMPONENT		R111C	5,491	4,209	18	777	190	40	1	166
20	REVENUE REQTS BEFORE GRT		RRBB	593,573	409,749	10,395	49,628	73,295	18,773	853	843
21	DEMAND COMPONENT		RRBBD	220,756	113,672	6,222	17,007	61,055	16,986	794	(3)
22	CUSTOMER COMPONENT		RRBBC	372,817	296,077	4,173	32,621	12,240	1,787	59	846
23	GROSS RECEIPTS TAX		GRTA2	37,883	26,203	653	3,180	4,691	1,185	59	60
24	DEMAND COMPONENT		GRTA2D	14,098	7,269	391	1,090	3,908	1,072	55	0
25	CUSTOMER COMPONENT		GRTA2C	23,785	18,934	262	2,090	783	113	4	60
26	TOTAL REVENUE REQUIREMENTS		RRA2	631,456	435,952	11,048	52,808	77,986	19,958	912	903
27	DEMAND COMPONENT		RRA2D	234,854	120,941	6,613	18,097	64,963	18,058	849	(3)
28	CUSTOMER COMPONENT		RRA2C	396,602	315,011	4,435	34,711	13,023	1,900	63	908

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
REVENUE REQUIREMENTS EXCLUDING										
1	RETURN INCOME & GR REC TAX		TXDT	181	67	134	39	3,782	16,906	22
2	DEMAND COMPONENT		TXDTD	0	0	115	0	2,519	581	0
3	CUSTOMER COMPONENT		TXDTC	181	67	19	39	1,263	16,325	22
4	RATE OF RETURN-PERCENT		RTRB	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
5	RETURN ON RATE BASE		RTNB2	50	18	50	12	1,330	4,800	6
6	DEMAND COMPONENT		RTNBD	0	0	47	0	1,016	234	0
7	CUSTOMER COMPONENT		RTNBC	50	18	3	12	314	4,566	6
8	INCOME TAXES		TSF2	3	3	21	(3)	429	1,682	3
9	DEMAND COMPONENT		TSF2D	(2)	0	21	(2)	362	105	0
10	CUSTOMER COMPONENT		TSF2C	5	3	0	(1)	67	1,577	3
11	SUBTOTAL OF ABOVE		SUB32	234	88	205	48	5,541	23,388	31
12	DEMAND COMPONENT		SUB32D	(2)	0	183	(2)	3,897	920	0
13	CUSTOMER COMPONENT		SUB32C	236	88	22	50	1,644	22,468	31
14	ANNUALIZATION REVENUES		ANN	12	16	3	36	(61)	(625)	(13)
15	DEMAND COMPONENT		ANN1D	0	0	3	(2)	(43)	(25)	0
16	CUSTOMER COMPONENT		ANN1C	12	16	0	38	(18)	(600)	(13)
17	LATE PAY CHARGES		R11	26	0	0	0	54	49	1
18	DEMAND COMPONENT		R111D	0	0	0	0	38	2	0
19	CUSTOMER COMPONENT		R111C	26	0	0	0	16	47	1
20	REVENUE REQTS BEFORE GRT		RRBB	196	72	202	12	5,548	23,964	43
21	DEMAND COMPONENT		RRBBD	(2)	0	180	0	3,902	943	0
22	CUSTOMER COMPONENT		RRBBC	198	72	22	12	1,646	23,021	43
23	GROSS RECEIPTS TAX		GRTA2	15	6	12	3	347	1,467	2
24	DEMAND COMPONENT		GRTA2D	0	0	11	0	244	58	0
25	CUSTOMER COMPONENT		GRTA2C	15	6	1	3	103	1,409	2
26	TOTAL REVENUE REQUIREMENTS		RRA2	211	78	214	15	5,895	25,431	45
27	DEMAND COMPONENT		RRA2D	(2)	0	191	0	4,146	1,001	0
28	CUSTOMER COMPONENT		RRA2C	213	78	23	15	1,749	24,430	45

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

Line No.	Input	Alloc	Pa Jurisdicl Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT SYSTEM % RATE OF RETURN		RTRB 6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
2	RETURN ON RATE BASE		RTNB2 124,210	81,152	2,379	11,018	18,326	4,645	235	189
3	DEMAND COMPONENT		RTNBD 58,540	30,185	1,816	4,554	16,274	4,387	227	0
4	CUSTOMER COMPONENT		RTNBC 65,670	50,967	763	6,464	2,052	258	8	189
5	ADJUSTMENT TO TAXABLE INCOME		TAT (61,280)	(40,224)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
6	DEMAND COMPONENT		TATD (27,728)	(14,526)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT		TATC (33,552)	(25,698)	(415)	(3,257)	(1,270)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI (730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT		TAFID (341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT		TAFIC (389)	(70)	12	(93)	(184)	(43)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFTI2 62,219	40,810	1,236	5,448	9,111	2,354	117	44
12	DEMAND COMPONENT		TFTI2D 30,478	15,611	876	2,334	8,513	2,330	119	(3)
13	CUSTOMER COMPONENT		TFTI2C 31,741	25,199	360	3,114	598	24	(2)	47
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT2 32,773	21,857	689	2,760	4,549	1,183	57	19
15	DEMAND COMPONENT		TFIT2D 16,070	8,358	483	1,176	4,411	1,213	61	(4)
16	CUSTOMER COMPONENT		TFIT2C 16,702	13,499	206	1,584	138	(30)	(4)	22
17	ADJ TO PA TAXABLE INCOME		TASI (8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
18	DEMAND COMPONENT		TASID (3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
19	CUSTOMER COMPONENT		TASIC (4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
20	PA INCOME TAX ADJUSTMENT		TSTA (114)	(74)	(2)	(10)	(17)	(4)	0	0
21	DEMAND COMPONENT		TSTAD (53)	(27)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT		TSTAC (61)	(47)	(1)	(6)	(3)	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TSTI2 87,318	57,246	1,734	7,615	12,829	3,343	170	52
24	DEMAND COMPONENT		TSTI2D 43,393	22,199	1,254	3,321	12,126	3,332	174	(5)
25	CUSTOMER COMPONENT		TSTI2C 43,925	35,047	480	4,294	703	11	(4)	58
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)		TSIT2 9,577	6,280	190	835	1,407	387	19	6
27	DEMAND COMPONENT		TSIT2D 4,763	2,437	138	365	1,332	366	19	(1)
28	CUSTOMER COMPONENT		TSIT2C 4,814	3,843	52	471	75	1	0	6

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT SYSTEM % RATE OF RETURN		RTRB	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
2	RETURN ON RATE BASE		RTNB2	50	18	50	12	1,330	4,800	6
3	DEMAND COMPONENT		RTNBD	0	0	47	0	1,016	234	0
4	CUSTOMER COMPONENT		RTNBC	50	18	3	12	314	4,566	6
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
6	DEMAND COMPONENT		TATD	0	0	(17)	0	(474)	(108)	0
7	CUSTOMER COMPONENT		TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	(3)	0	0	(3)	(16)	17	0
9	DEMAND COMPONENT		TAFID	(1)	0	0	(1)	(8)	10	0
10	CUSTOMER COMPONENT		TAFIC	(2)	0	0	(2)	(8)	7	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)		TFTI2	10	4	30	0	644	2,408	3
12	DEMAND COMPONENT		TFTI2D	(1)	0	30	(1)	534	136	0
13	CUSTOMER COMPONENT		TFTI2C	11	4	0	1	110	2,272	3
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)		TFIT2	2	2	16	(3)	331	1,314	2
15	DEMAND COMPONENT		TFIT2D	(2)	0	16	(2)	280	83	0
16	CUSTOMER COMPONENT		TFIT2C	4	2	0	(1)	51	1,230	2
17	ADJ TO PA TAXABLE INCOME		TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
18	DEMAND COMPONENT		TASID	0	0	(2)	0	(69)	(9)	0
19	CUSTOMER COMPONENT		TASIC	(4)	(1)	0	(1)	(22)	(324)	0
20	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	(1)	(4)	0
21	DEMAND COMPONENT		TSTAD	0	0	0	0	(1)	0	0
22	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	(4)	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)		TSTI2	11	5	44	(1)	899	3,368	5
24	DEMAND COMPONENT		TSTI2D	(2)	0	44	(2)	752	200	0
25	CUSTOMER COMPONENT		TSTI2C	13	5	0	1	147	3,167	5
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)		TSIT2	1	1	5	0	99	370	1
27	DEMAND COMPONENT		TSIT2D	0	0	5	0	82	22	0
28	CUSTOMER COMPONENT		TSIT2C	1	1	0	0	16	347	1

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

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING										
1	RETURN INCOME & GR REC TAX										
2	DEMAND COMPONENT		TXDTC	438,545	309,404	7,171	36,152	50,585	12,707	637	746
3	CUSTOMER COMPONENT		TXDTD	145,576	75,015	4,005	11,293	40,336	11,135	576	1
4	RATE OF RETURN-PERCENT		TXDTC	292,969	234,389	3,166	24,859	10,249	1,572	61	745
5	RETURN ON RATE BASE		RTRC	8.39%	7.26%	-2.56%	12.84%	12.10%	12.50%	17.05%	8.43%
6	DEMAND COMPONENT		RTNC1	169,671	95,971	(992)	23,041	36,116	9,456	655	259
7	CUSTOMER COMPONENT		RTNCD	87,887	35,691	(674)	9,523	32,071	8,931	631	0
8	INCOME TAXES		RTNCC	81,784	60,280	(318)	13,518	4,045	525	24	259
9	DEMAND COMPONENT		TSF1	74,595	38,646	(1,511)	12,121	18,572	4,962	374	73
10	CUSTOMER COMPONENT		TSF1D	41,650	14,700	(1,003)	5,064	16,946	4,801	367	(5)
11	SUBTOTAL OF ABOVE		TSF1C	32,945	23,946	(508)	7,057	1,626	161	7	78
12	DEMAND COMPONENT		SUB33	682,811	444,021	4,668	71,314	105,273	27,125	1,666	1,078
13	CUSTOMER COMPONENT		SUB33D	275,113	125,406	2,328	25,880	89,353	24,867	1,574	(4)
14	ANNUALIZATION REVENUES		SUB33C	407,698	318,615	2,340	45,434	15,920	2,258	92	1,082
15	DEMAND COMPONENT		ANNP	1,726	2,357	(18)	(92)	386	(298)	74	(51)
16	CUSTOMER COMPONENT		ANNPD	686	666	(9)	(33)	328	(273)	70	0
17	LATE PAY CHARGES		ANNPC	1,040	1,691	(9)	(59)	58	(25)	4	(51)
18	DEMAND COMPONENT		R11P	8,923	5,825	46	1,182	1,137	417	21	165
19	CUSTOMER COMPONENT		R111D	3,503	1,645	23	429	965	382	20	(1)
20	REVENUE REQTS BEFORE GRT		R111C	5,420	4,180	23	753	172	35	1	166
21	DEMAND COMPONENT		RRBC	672,162	435,839	4,640	70,224	103,750	27,006	1,571	984
22	CUSTOMER COMPONENT		RRBCD	270,926	123,095	2,314	25,484	88,060	24,758	1,484	(3)
23	GROSS RECEIPTS TAX		RRBCC	401,236	312,744	2,326	44,740	15,690	2,248	87	967
24	DEMAND COMPONENT		GRTA3	42,813	27,840	293	4,472	6,600	1,701	105	68
25	CUSTOMER COMPONENT		GRTA3D	17,250	7,863	146	1,623	5,602	1,559	99	0
26	TOTAL REVENUE REQUIREMENTS		GRTA3C	25,563	19,977	147	2,849	998	142	6	68
27	DEMAND COMPONENT		RRA3	714,975	463,679	4,933	74,696	110,350	28,707	1,676	1,032
28	CUSTOMER COMPONENT		RRA3D	288,176	130,958	2,460	27,107	93,662	26,317	1,583	(3)
			RRA3C	426,799	332,721	2,473	47,589	16,688	2,390	93	1,035

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
	REVENUE REQUIREMENTS EXCLUDING									
1	RETURN INCOME & GR REC TAX									
2	DEMAND COMPONENT		TXDT	181	67	134	39	3,786	16,914	22
3	CUSTOMER COMPONENT		TXDTD	0	0	115	0	2,521	581	0
4	RATE OF RETURN-PERCENT		TXDTC	181	67	19	39	1,265	16,333	22
5	RETURN ON RATE BASE		RTRC	21.34%	-2.38%	13.89%	159.47%	8.94%	3.38%	2.13%
6	DEMAND COMPONENT		RTNC1	175	(7)	114	303	1,936	2,642	2
7	CUSTOMER COMPONENT		RTNCD	0	0	106	0	1,479	129	0
8	INCOME TAXES		RTNCC	175	(7)	8	303	457	2,513	2
9	DEMAND COMPONENT		TSF1	92	(15)	67	203	859	153	(1)
10	CUSTOMER COMPONENT		TSF1D	(2)	0	63	(2)	690	31	0
11	SUBTOTAL OF ABOVE		TSF1C	94	(15)	4	205	169	122	(1)
12	DEMAND COMPONENT		SUB33	448	45	315	545	6,581	19,709	23
13	CUSTOMER COMPONENT		SUB33D	(2)	0	284	(2)	4,690	741	0
14	ANNUALIZATION REVENUES		SUB33C	450	45	31	547	1,891	18,968	23
15	DEMAND COMPONENT		ANNP	12	16	3	36	(61)	(625)	(13)
16	CUSTOMER COMPONENT		ANNPD	0	0	3	0	(43)	(23)	0
17	LATE PAY CHARGES		ANNPC	12	16	0	36	(18)	(602)	(13)
18	DEMAND COMPONENT		R11P	26	0	0	0	54	49	1
19	CUSTOMER COMPONENT		R111D	0	0	0	0	38	2	0
20	REVENUE REQTS BEFORE GRT		R111C	26	0	0	0	16	47	1
21	DEMAND COMPONENT		RRBC	410	29	312	509	6,588	20,285	35
22	CUSTOMER COMPONENT		RRBCD	(2)	0	281	(2)	4,695	762	0
23	GROSS RECEIPTS TAX		RRBCC	412	29	31	511	1,893	19,523	35
24	DEMAND COMPONENT		GRTA3	28	3	20	34	413	1,235	1
25	CUSTOMER COMPONENT		GRTA3D	0	0	18	0	294	46	0
26	TOTAL REVENUE REQUIREMENTS		GRTA3C	28	3	2	34	119	1,189	1
27	DEMAND COMPONENT		RRA3	438	32	332	543	7,001	21,520	36
28	CUSTOMER COMPONENT		RRA3D	(2)	0	299	(2)	4,989	808	0
			RRA3C	440	32	33	545	2,012	20,712	36

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1.000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT ACTUAL % RATE OF RETURN		RTRC	8.39%	7.26%	-2.56%	12.84%	12.10%	12.50%	17.05%	8.43%
2	RETURN ON RATE BASE		RTNC1	169,671	95,971	(992)	23,041	36,116	9,456	655	259
3	DEMAND COMPONENT		RTNCD	87,887	35,691	(674)	9,523	32,071	8,931	631	0
4	CUSTOMER COMPONENT		RTNCC	81,784	60,280	(318)	13,518	4,045	525	24	259
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(61,280)	(40,224)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
6	DEMAND COMPONENT		TATD	(27,728)	(14,526)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT		TATC	(33,552)	(25,698)	(415)	(3,257)	(1,270)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT		TAFID	(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT		TAFIC	(389)	(70)	12	(93)	(184)	(43)	(3)	(3)
11	SUMMARY FOR FEDERAL INCOME										
12	TAX CALCULATION										
13	(2)+(5)+(8)		TFTI3	107,680	55,629	(2,135)	17,471	26,901	7,165	537	114
14	DEMAND COMPONENT		TFTI3D	59,825	21,117	(1,414)	7,303	24,310	6,874	523	(3)
15	CUSTOMER COMPONENT		TFTI3C	47,855	34,512	(721)	10,168	2,591	291	14	117
16	FEDERAL INCOME TAX										
17	.35 / .65 X (11)+(8)		TFIT3	57,252	29,836	(1,127)	9,233	14,128	3,773	283	56
18	DEMAND COMPONENT		TFIT3D	31,872	11,323	(750)	3,851	12,917	3,659	279	(4)
19	CUSTOMER COMPONENT		TFIT3C	25,379	18,513	(376)	5,382	1,211	114	5	60
20	ADJ TO PA TAXABLE INCOME		TASI	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
21	DEMAND COMPONENT		TASID	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
22	CUSTOMER COMPONENT		TASIC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(16)
23	PA INCOME TAX ADJUSTMENT		TSTA	(114)	(74)	(2)	(10)	(17)	(4)	0	0
24	DEMAND COMPONENT		TSTAD	(53)	(27)	(1)	(4)	(14)	(4)	0	0
25	CUSTOMER COMPONENT		TSTAC	(61)	(47)	(1)	(6)	(3)	0	0	0
26	SUMMARY FOR PA INCOME										
27	TAX CALCULATION										
28	(2)+(5)+(14)+(17)+(20)		TSTI3	157,257	80,044	(3,453)	26,111	40,198	10,744	816	159
29	DEMAND COMPONENT		TSTI3D	88,542	30,670	(2,269)	10,965	36,429	10,322	796	(5)
30	CUSTOMER COMPONENT		TSTI3C	68,715	49,374	(1,183)	15,146	3,769	422	21	164
31	PA INCOME TAX										
32	.0999 / .9001 X (23)+(20)		TSIT3	17,340	8,810	(385)	2,888	4,444	1,188	91	18
33	DEMAND COMPONENT		TSIT3D	9,774	3,377	(253)	1,213	4,029	1,142	88	(1)
34	CUSTOMER COMPONENT		TSIT3C	7,566	5,433	(132)	1,675	415	47	2	18

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

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
1	AT ACTUAL % RATE OF RETURN		RTRC	21.34%	-2.38%	13.89%	159.47%	8.94%	3.38%	2.13%
2	RETURN ON RATE BASE		RTNC1	175	(7)	114	303	1,936	2,642	.2
3	DEMAND COMPONENT		RTNCD	0	0	106	0	1,479	129	0
4	CUSTOMER COMPONENT		RTNCC	175	(7)	8	303	457	2,513	2
5	ADJUSTMENT TO TAXABLE INCOME		TAT	(37)	(14)	(20)	(9)	(670)	(2,409)	(3)
6	DEMAND COMPONENT		TATD	0	0	(17)	0	(474)	(108)	0
7	CUSTOMER COMPONENT		TATC	(37)	(14)	(3)	(9)	(196)	(2,301)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN		TAFI	(3)	0	0	(3)	(16)	17	0
9	DEMAND COMPONENT		TAFID	(1)	0	0	(1)	(8)	10	0
10	CUSTOMER COMPONENT		TAFIC	(2)	0	0	(2)	(8)	7	0
11	SUMMARY FOR FEDERAL INCOME									
12	TAX CALCULATION									
13	(2)+(5)+(8)		TFTI3	135	(21)	94	291	1,250	250	(1)
14	DEMAND COMPONENT		TFTI3D	(1)	0	89	(1)	997	31	0
15	CUSTOMER COMPONENT		TFTI3C	136	(21)	5	292	253	219	(1)
16	FEDERAL INCOME TAX									
17	.35 / .65 X (11)+(8)		TFIT3	70	(11)	51	154	657	152	(1)
18	DEMAND COMPONENT		TFIT3D	(2)	0	48	(2)	529	27	0
19	CUSTOMER COMPONENT		TFIT3C	71	(11)	3	155	128	125	(1)
20	ADJ TO PA TAXABLE INCOME		TASI	(4)	(1)	(2)	(1)	(91)	(333)	0
21	DEMAND COMPONENT		TASID	0	0	(2)	0	(69)	(9)	0
22	CUSTOMER COMPONENT		TASIC	(4)	(1)	0	(1)	(22)	(324)	0
23	PA INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	(1)	(4)	0
24	DEMAND COMPONENT		TSTAD	0	0	0	0	(1)	0	0
25	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	(4)	0
26	SUMMARY FOR PA INCOME									
27	TAX CALCULATION									
28	(2)+(5)+(14)+(17)+(20)		TSTI3	204	(33)	143	447	1,831	48	(2)
29	DEMAND COMPONENT		TSTI3D	(2)	0	135	(2)	1,464	39	0
30	CUSTOMER COMPONENT		TSTI3C	205	(33)	8	448	367	9	(2)
31	PA INCOME TAX									
32	.0999 / .9001 X (23)+(20)		TSIT3	23	(4)	16	50	202	1	0
33	DEMAND COMPONENT		TSIT3D	0	0	15	0	161	4	0
34	CUSTOMER COMPONENT		TSIT3C	23	(4)	1	50	41	(3)	0

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

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
REVENUE REQUIREMENTS EXCLUDING									
1	RETURN INCOME & GR REC TAX								
2	TXDT	438,545	309,404	7,171	36,152	50,585	12,707	637	746
3	TXDTC	292,969	234,389	3,166	24,859	10,249	1,572	61	745
4	RTRD	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%
5	RTND2	169,713	110,878	3,250	15,055	25,042	6,346	322	258
6	RTNDD	79,990	41,246	2,208	6,222	22,238	5,994	310	0
7	RTNDC	89,723	69,632	1,042	8,833	2,804	352	12	258
8	TSF2	74,624	49,218	1,496	6,457	10,718	2,756	138	72
9	TSF2D	36,049	18,639	1,040	2,723	9,972	2,718	140	(5)
10	TSF2C	38,575	30,579	456	3,734	746	38	(2)	77
11	SUB34	682,882	469,500	11,917	57,664	86,345	21,809	1,097	1,076
12	SUB34D	261,615	134,900	7,253	20,238	72,546	19,847	1,026	(4)
13	SUB34C	421,267	334,600	4,664	37,426	13,799	1,962	71	1,080
14	ANNP	1,726	2,357	(18)	(92)	386	(298)	74	(51)
15	ANNPD	690	677	(11)	(32)	324	(271)	69	0
16	ANNPC	1,036	1,680	(7)	(60)	62	(27)	5	(51)
17	R11P	8,923	5,825	46	1,182	1,137	417	21	165
18	R111D	3,510	1,674	28	415	955	379	20	(1)
19	R111C	5,413	4,151	18	767	182	38	1	166
20	RRBD	672,233	461,318	11,889	56,574	84,822	21,690	1,002	962
21	RRBDD	257,417	132,549	7,236	19,855	71,267	19,739	937	(3)
22	RRBDC	414,816	328,769	4,653	36,719	13,555	1,951	65	965
23	GRTA4	42,816	29,437	747	3,616	5,414	1,367	68	68
24	GRTA4D	16,403	8,458	455	1,269	4,549	1,244	64	0
25	GRTA4C	26,413	20,979	292	2,347	865	123	4	68
26	RRA4	715,049	490,755	12,636	60,190	90,236	23,057	1,070	1,030
27	RRA4D	273,820	141,007	7,691	21,124	75,816	20,983	1,001	(3)
28	RRA4C	441,229	349,748	4,945	39,066	14,420	2,074	69	1,033

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
	REVENUE REQUIREMENTS EXCLUDING								
1	RETURN INCOME & GR REC TAX								
2	DEMAND COMPONENT	181	67	134	39	3,786	16,914	22	
3	CUSTOMER COMPONENT	0	0	115	0	2,521	581	0	
4	RATE OF RETURN-PERCENT	181	67	19	39	1,265	16,333	22	
5	RETURN ON RATE BASE	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	
6	DEMAND COMPONENT	69	25	69	16	1,816	6,559	8	
7	CUSTOMER COMPONENT	0	0	64	0	1,388	320	0	
8	INCOME TAXES	69	25	5	16	428	6,239	8	
9	DEMAND COMPONENT	17	8	34	0	775	2,931	4	
10	CUSTOMER COMPONENT	(2)	0	33	(2)	626	167	0	
11	SUBTOTAL OF ABOVE	19	8	1	2	149	2,764	4	
12	DEMAND COMPONENT	267	100	237	55	6,377	26,404	34	
13	CUSTOMER COMPONENT	(2)	0	212	(2)	4,535	1,068	0	
14	ANNUALIZATION REVENUES	269	100	25	57	1,842	25,336	34	
15	DEMAND COMPONENT	12	16	3	36	(61)	(625)	(13)	
16	CUSTOMER COMPONENT	0	0	3	(1)	(43)	(25)	0	
17	LATE PAY CHARGES	12	16	0	37	(18)	(600)	(13)	
18	DEMAND COMPONENT	26	0	0	0	54	49	1	
19	CUSTOMER COMPONENT	0	0	0	0	38	2	0	
20	REVENUE REQTS BEFORE GRT	26	0	0	0	16	47	1	
21	DEMAND COMPONENT	229	84	234	19	6,384	26,980	46	
22	CUSTOMER COMPONENT	(2)	0	209	(1)	4,540	1,091	0	
23	GROSS RECEIPTS TAX	231	84	25	20	1,844	25,889	46	
24	DEMAND COMPONENT	17	6	15	4	399	1,656	2	
25	CUSTOMER COMPONENT	0	0	13	0	284	67	0	
26	TOTAL REVENUE REQUIREMENTS	17	6	2	4	115	1,589	2	
27	DEMAND COMPONENT	246	90	249	23	6,783	28,636	48	
28	CUSTOMER COMPONENT	(2)	0	222	(1)	4,824	1,158	0	
		248	90	27	24	1,959	27,478	48	

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

Line No.		Pa Jurisdct								
	Output	Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
1	AT SYSTEM % RATE OF RETURN	RTRD	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%
2	RETURN ON RATE BASE	RTND2	169,713	110,878	3,250	15,055	25,042	6,346	322	258
3	DEMAND COMPONENT	RTNDD	79,990	41,246	2,208	6,222	22,238	5,994	310	0
4	CUSTOMER COMPONENT	RTNDC	89,723	69,632	1,042	8,833	2,804	352	12	258
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(61,280)	(40,224)	(1,166)	(5,396)	(8,858)	(2,206)	(112)	(140)
6	DEMAND COMPONENT	TATD	(27,728)	(14,526)	(751)	(2,139)	(7,588)	(2,015)	(105)	(1)
7	CUSTOMER COMPONENT	TATC	(33,552)	(25,698)	(415)	(3,257)	(1,270)	(191)	(7)	(139)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(730)	(118)	23	(174)	(357)	(85)	(6)	(5)
9	DEMAND COMPONENT	TAFID	(341)	(48)	11	(81)	(173)	(42)	(3)	(2)
10	CUSTOMER COMPONENT	TAFIC	(389)	(70)	12	(93)	(184)	(43)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME									
	TAX CALCULATION									
11	(2)+(5)+(8)	TFTI4	107,722	70,536	2,107	9,485	15,827	4,055	204	113
12	DEMAND COMPONENT	TFTI4D	51,928	26,672	1,468	4,002	14,477	3,937	202	(3)
13	CUSTOMER COMPONENT	TFTI4C	55,794	43,864	639	5,483	1,350	118	2	116
	FEDERAL INCOME TAX									
14	.35 / .65 X (11)+(8)	TFIT4	57,274	37,863	1,158	4,933	8,165	2,098	104	56
15	DEMAND COMPONENT	TFIT4D	27,620	14,314	801	2,074	7,622	2,078	108	(4)
16	CUSTOMER COMPONENT	TFIT4C	29,654	23,549	356	2,859	543	21	(2)	59
17	PA INCOME TAX ADJUSTMENT	TSTA	(8,320)	(5,465)	(166)	(757)	(1,171)	(275)	(10)	(16)
18	DEMAND COMPONENT	TSTAD	(3,473)	(1,791)	(93)	(266)	(957)	(249)	(9)	0
19	CUSTOMER COMPONENT	TSTAC	(4,847)	(3,674)	(73)	(491)	(214)	(26)	(1)	(18)
20	ADJ TO PA TAXABLE INCOME	TASI	(114)	(74)	(2)	(10)	(17)	(4)	0	0
21	DEMAND COMPONENT	TASID	(53)	(27)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT	TASIC	(61)	(47)	(1)	(6)	(3)	0	0	0
	SUMMARY FOR PA INCOME									
	TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)	TSTI4	157,321	102,978	3,074	13,825	23,161	5,959	304	158
24	DEMAND COMPONENT	TSTI4D	78,392	39,216	2,164	5,887	21,301	5,804	302	(5)
25	CUSTOMER COMPONENT	TSTI4C	80,929	63,762	909	7,938	1,860	156	2	162
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)	TSIT4	17,347	11,355	339	1,524	2,554	657	34	18
27	DEMAND COMPONENT	TSIT4D	8,426	4,325	239	649	2,350	640	34	(1)
28	CUSTOMER COMPONENT	TSIT4C	8,921	7,030	100	875	203	17	0	18

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT SYSTEM % RATE OF RETURN	RTRD	8.39%	8.39%	8.39%	8.39%	8.39%	8.39%
2	RETURN ON RATE BASE	RTND2	69	25	69	16	1,816	6,559
3	DEMAND COMPONENT	RTNDD	0	0	64	0	1,388	320
4	CUSTOMER COMPONENT	RTNDC	69	25	5	16	428	6,239
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(37)	(14)	(20)	(9)	(670)	(2,409)
6	DEMAND COMPONENT	TATD	0	0	(17)	0	(474)	(108)
7	CUSTOMER COMPONENT	TATC	(37)	(14)	(3)	(9)	(196)	(2,301)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(3)	0	0	(3)	(16)	17
9	DEMAND COMPONENT	TAFID	(1)	0	0	(1)	(8)	10
10	CUSTOMER COMPONENT	TAFIC	(2)	0	0	(2)	(8)	7
SUMMARY FOR FEDERAL INCOME TAX CALCULATION								
11	(2)+(5)+(8)	TFTI4	29	11	49	4	1,130	4,167
12	DEMAND COMPONENT	TFTI4D	(1)	0	47	(1)	906	222
13	CUSTOMER COMPONENT	TFTI4C	30	11	2	5	224	3,945
FEDERAL INCOME TAX								
14	.35 / .65 X (11)+(8)	TFIT4	13	6	26	(1)	592	2,261
15	DEMAND COMPONENT	TFIT4D	(2)	0	25	(2)	480	130
16	CUSTOMER COMPONENT	TFIT4C	14	6	1	1	113	2,131
17	PA INCOME TAX ADJUSTMENT	TSTA	(4)	(1)	(2)	(1)	(91)	(333)
18	DEMAND COMPONENT	TSTAD	0	0	(2)	0	(69)	(9)
19	CUSTOMER COMPONENT	TSTAC	(4)	(1)	0	(1)	(22)	(324)
20	ADJ TO PA TAXABLE INCOME	TASI	0	0	0	0	(1)	0
21	DEMAND COMPONENT	TASID	0	0	0	0	(1)	0
22	CUSTOMER COMPONENT	TASIC	0	0	0	0	0	(4)
SUMMARY FOR PA INCOME TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	TSTI4	41	16	73	5	1,648	6,074
24	DEMAND COMPONENT	TSTI4D	(2)	0	70	(2)	1,324	333
25	CUSTOMER COMPONENT	TSTI4C	42	16	3	7	323	5,741
PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	TSIT4	5	2	8	1	182	670
27	DEMAND COMPONENT	TSIT4D	0	0	8	0	146	37
28	CUSTOMER COMPONENT	TSIT4C	5	2	0	1	36	633

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A

**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, 2007

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 166.

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

Line No.	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
OPERATING REVENUES AT PROPOSED RATE LEVELS										
SALES OF ELECTRICITY										
1			0	0	0	0	0	0	0	
2			631,657	386,480	3,991	73,868	109,784	29,104	1,781	1,168
3	R11P		8,923	5,825	46	1,182	1,137	417	21	165
4	ANNP		1,726	2,357	(18)	(92)	386	(298)	74	(51)
5	R RTP		642,306	394,662	4,019	74,956	111,307	29,223	1,876	1,282
6			83,521	77,329	944	845	612	(391)	(107)	(135)
7			725,827	471,991	4,963	75,801	111,919	28,832	1,769	1,147
8			0	0	0	0	0	0	0	0
9	ARTTP		725,827	471,991	4,963	75,801	111,919	28,832	1,769	1,147
10	ROOT		32,379	20,812	585	2,880	4,909	1,218	63	46
11	ROTP		758,206	492,803	5,548	78,681	116,828	30,050	1,832	1,193
OPERATING EXPENSES										
OPERATION AND MAINTENANCE EXPENSES										
12	EE20		0	0	0	0	0	0	0	0
13	EE30		134,943	84,136	2,440	11,531	20,473	5,886	303	238
14	EEOT		205,281	157,535	2,603	17,312	17,708	4,007	201	200
15	EE00		340,224	241,671	5,043	28,843	38,181	9,893	504	438
DEPRECIATION EXPENSE										
16	ED20		0	0	0	0	0	0	0	0
17	ED30		88,481	57,183	1,637	7,923	12,929	3,068	154	300
18	EDOT		23,343	16,235	380	2,170	2,798	673	34	29
19	ED00		111,824	73,418	2,017	10,093	15,727	3,741	188	329
TAXES										
20	ET1P		2,517	1,636	45	224	378	97	4	4
21	ET001		9,654	6,574	163	888	1,254	310	16	11
22	TXTA		8,378	5,554	142	709	1,194	293	16	13
23	TX93		(1,673)	(1,081)	(30)	(149)	(247)	(62)	(3)	(2)
24	TXG		42,824	27,847	293	4,472	6,603	1,701	104	68
25	TSIT1		17,468	9,144	(340)	2,745	4,351	1,153	88	18
26	TFTX		57,270	30,639	(993)	8,748	13,784	3,648	274	56
27	TFIT1		136,438	80,309	(720)	17,637	27,317	7,140	499	168
28	TEXP1		588,486	395,398	6,340	56,573	81,225	20,774	1,191	935
29	PRERTN		169,720	97,405	(792)	22,108	35,603	9,276	641	258
30	RBX		2,022,983	1,319,223	36,919	178,421	302,735	77,689	4,004	3,072
31	PRRTR		8.39%	7.38%	-2.15%	12.39%	11.76%	11.94%	16.01%	8.40%
32	PRCLRT		100.00%	87.96%	-25.63%	147.68%	140.17%	142.31%	190.82%	100.12%

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
OPERATING REVENUES AT PROPOSED RATE LEVELS								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	564	36	333	538	6,459	17,518	35
3	LATE PAYMENT CHARGES R11P	26	0	0	0	54	49	1
4	ANNUALIZATION ADJUSTMENT ANNP	12	16	3	36	(61)	(625)	(13)
5	TOTAL SALE OF ELECTRICITY RRTP	602	52	336	574	6,452	16,942	23
6	PROPOSED REVENUE INCREASE	(127)	(5)	(1)	6	542	4,007	2
7	ANNUAL ADJ'D SALE OF ELECT	475	47	335	580	6,994	20,949	25
8	ADJUSTMENT - RATE REFUND	0	0	0	0	0	0	0
9	ADJUSTED ELECTRIC SALES & LATE PAYMEN ARTTP	475	47	335	580	6,994	20,949	25
10	OTHER OPERATING REVENUES ROOT	12	4	24	3	336	1,487	1
11	TOTAL OPERATING REVENUES ROTP	487	51	359	583	7,330	22,436	26
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
12	TRANSMISSION EE20	0	0	0	0	0	0	0
13	DISTRIBUTION EE30	64	23	14	14	1,418	8,397	8
14	OTHER OPER & MAINT EXPENSES EEOT	34	13	74	8	1,281	4,311	4
15	TOTAL OPER & MAINT EXPENSES EE00	98	36	88	22	2,699	12,708	12
DEPRECIATION EXPENSE								
16	TRANSMISSION ED20	0	0	0	0	0	0	0
17	DISTRIBUTION ED30	80	29	46	19	983	4,120	9
18	OTHER DEPRECIATION EXPENSE EDOT	7	3	12	1	200	801	1
19	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE ED00	87	32	58	20	1,183	4,921	10
TAXES								
20	CAPITAL STOCK PROP LEVEL ET1P	1	0	1	0	27	98	0
21	OTHER-WO CAP STOCK ET001	4	2	5	0	89	341	0
22	DEFERRED INCOME TAXES TXTA	4	1	7	0	81	362	1
23	NET INVESTMENT TAX CREDIT TX93	(1)	0	(1)	0	(17)	(79)	0
24	GROSS RECEIPTS TAX TXG	28	3	20	34	413	1,236	1
25	TOTAL PA INCOME TAX TSIT1	22	(4)	16	50	212	12	0
26	TOTAL FED INC TAX TFTX	69	(12)	51	154	683	170	0
27	TOTAL TAXES TFIT1	127	(10)	99	238	1,488	2,140	2
28	TOTAL OPERATING EXPENSES TEXP1	312	58	245	280	5,370	19,789	24
29	RETURN (LN 11 - 28) PRERTN	175	(7)	114	303	1,960	2,867	2
30	TOTAL RATE BASE RBX	820	294	821	190	20,964	77,720	94
31	RATE OF RETURN (LN 29 / LN 30) PRRTR	21.34%	-2.38%	13.89%	159.47%	9.35%	3.43%	2.13%
32	CLASS RATE IN % OF TOTAL PRCLRT	254.35%	-28.37%	165.55%	1900.72%	111.44%	40.88%	25.39%

PPL ELECTRIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
REVENUES REFLECT REMAND SETTLEMENT

Line No.		Pa Jurisdict \$1,000								
		Output	Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	LATE PAY CHARGES PRESENT RATES	R11	8,923	5,825	46	1,182	1,137	417	21	165
4	SALE OF ELECTRICITY	RRT	640,580	392,305	4,037	75,048	110,921	29,521	1,802	1,333
5	ANNUALIZATION PRESENT REVENUES	ANN	1,724	2,357	(18)	(92)	386	(298)	74	(51)
6	ANNUAL ADJ'D SALE OF ELECT		642,304	394,662	4,019	74,956	111,307	29,223	1,876	1,282
7	ADJUSTMENT - RATE REFUND		0	0	0	0	0	0	0	0
8	ADJUSTED ELECTRIC SALES	0	642,304	394,662	4,019	74,956	111,307	29,223	1,876	1,282
9	OTHER OPERATING REVENUES	ROOT	32,379	20,812	585	2,880	4,909	1,218	63	46
10	TOTAL OPERATING REVENUES	ROT	674,683	415,474	4,604	77,836	116,216	30,441	1,939	1,328
	OPERATING EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
11	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION	EE30	134,943	84,136	2,440	11,531	20,473	5,886	303	238
13	OTHER OPER & MAINT EXPENSES	EEOT	204,612	156,916	2,601	17,284	17,692	4,006	201	199
14	TOTAL OPER & MAINT EXPENSES	EE00	339,555	241,052	5,041	28,815	38,165	9,892	504	437
	DEPRECIATION EXPENSE									
15	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION	ED30	88,481	57,183	1,637	7,923	12,929	3,068	154	300
17	OTHER DEPREC EXP	EDOT	23,343	16,235	380	2,170	2,798	673	34	29
	TOTAL DEPRECIATION AND									
18	AMORTIZATION EXPENSE	ED00A	111,824	73,418	2,017	10,093	15,727	3,741	188	329
	TAXES									
19	CAPITAL STOCK PRESENT LEVEL	ET1	2,295	1,492	41	204	345	88	4	4
20	OTHER OTHER TAXES	ET001	9,654	6,577	163	888	1,254	310	16	11
21	DEFERRED INCOME TAXES	TXTA	8,378	5,554	142	709	1,194	293	16	13
22	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,081)	(30)	(149)	(247)	(62)	(3)	(2)
23	GROSS RECEIPTS TAX	TXG	37,897	23,285	237	4,422	6,567	1,724	111	76
24	TOTAL PA INCOME TAX	TSIT1	9,706	1,954	(428)	2,671	4,298	1,190	98	30
25	TOTAL FED INC TAX	TFTX	32,788	7,955	(1,271)	8,512	13,618	3,767	305	97
26	TOTAL TAXES	TFIT1	99,045	45,736	(1,146)	17,257	27,029	7,310	547	229
27	TOTAL OPERATING EXPENSES	TEXP1	550,424	360,206	5,912	56,165	80,921	20,943	1,239	995
28	RETURN (LN 10 - 27)	PRERTM	124,259	55,268	(1,308)	21,671	35,295	9,498	700	333
29	TOTAL RATE BASE	RBX	2,022,983	1,319,227	36,919	178,421	302,735	77,689	4,004	3,072
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR	6.14%	4.19%	-3.54%	12.15%	11.66%	12.23%	17.48%	10.84%
31	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	68.24%	-57.65%	197.88%	189.90%	199.19%	284.69%	176.55%

PPL ELECTRIC UTILITIES CORPORATION
AVERAGE AND EXCESS DEMAND COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
REVENUES REFLECT REMAND SETTLEMENT

Line No.	Output	\$1,000						
		IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
OPERATING REVENUES AT PRESENT RATE LEVELS								
SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	564	36	333	538	6,459	17,518	35
3	LATE PAY CHARGES PRESENT RATES	R11 26	0	0	0	54	49	1
4	SALE OF ELECTRICITY	RRT 590	36	333	538	6,513	17,567	36
5	ANNUALIZATION PRESENT REVENUES	ANN 12	16	3	36	(61)	(625)	(13)
6	ANNUAL ADJ'D SALE OF ELECT	602	52	336	574	6,452	16,942	23
7	ADJUSTMENT - RATE REFUND	0	0	0	0	0	0	0
8	ADJUSTED ELECTRIC SALES	0 602	52	336	574	6,452	16,942	23
9	OTHER OPERATING REVENUES	ROOT 12	4	24	3	336	1,487	1
10	TOTAL OPERATING REVENUES	ROT 614	56	360	577	6,788	18,429	24
OPERATING EXPENSES								
OPERATION AND MAINTENANCE EXPENSES								
11	TRANSMISSION	EE20 0	0	0	0	0	0	0
12	DISTRIBUTION	EE30 64	23	14	14	1,418	8,397	8
13	OTHER OPER & MAINT EXPENSES	EEOT 34	13	74	8	1,280	4,311	4
14	TOTAL OPER & MAINT EXPENSES	EE00 98	36	88	22	2,698	12,708	12
DEPRECIATION EXPENSE								
15	TRANSMISSION	ED20 0	0	0	0	0	0	0
16	DISTRIBUTION	ED30 80	29	46	19	983	4,120	9
17	OTHER DEPREC EXP	EDOT 7	3	12	1	200	801	1
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A 87	32	58	20	1,183	4,921	10
TAXES								
19	CAPITAL STOCK PRESENT LEVEL	ET1 1	0	1	0	24	90	0
20	OTHER OTHER TAXES	ET001 4	2	5	0	89	341	0
21	DEFERRED INCOME TAXES	TXTA 4	1	7	0	81	362	1
22	NET INVESTMENT TAX CREDIT	TX93 (1)	0	(1)	0	(17)	(79)	0
23	GROSS RECEIPTS TAX	TXG 36	3	20	34	381	1,000	1
24	TOTAL PA INCOME TAX	TSIT1 34	(3)	16	49	181	(364)	0
25	TOTAL FED INC TAX	TFTX 107	(10)	51	152	523	(1,015)	(1)
26	TOTAL TAXES	TFIT1 185	(7)	99	235	1,242	335	1
27	TOTAL OPERATING EXPENSES	TEXP1 370	61	245	277	5,123	17,964	23
28	RETURN (LN 10 - 27)	PRERTN 244	(5)	115	300	1,665	465	1
29	TOTAL RATE BASE	RBX 820	294	821	190	20,964	77,720	94
30	RATE OF RETURN (LN 28 / LN 29)	PRRTR 29.76%	-1.70%	14.01%	157.89%	7.94%	0.60%	1.06%
31	CLASS RATE IN % OF TOTAL	PRCLRT 484.69%	-27.69%	228.18%	2571.50%	129.32%	9.77%	17.26%

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

Line No.	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
RATE BASE										
PLANT IN SERVICE										
1	TRANSMISSION	P20	0	0	0	0	0	0	0	
2	DISTRIBUTION	P30	3,442,990	2,212,866	62,137	306,180	522,033	129,552	6,696	4,894
3	GENERAL & INTANGIBLE	P0T1	405,959	284,426	6,524	37,874	47,518	11,466	591	415
4	TOTAL-PLANT IN SERVICE	P00	3,848,949	2,497,292	68,661	344,054	569,551	141,018	7,287	5,309
DEPRECIATION RESERVE										
5	TRANSMISSION	A20	0	0	0	0	0	0	0	
6	DISTRIBUTION	A30	1,315,236	842,747	23,128	117,094	193,637	45,738	2,368	1,609
7	GENERAL PLANT	A88	129,818	90,955	2,087	12,112	15,196	3,666	189	133
8	INTANGIBLE PLANT	A95	19,190	13,445	308	1,790	2,247	542	28	20
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,464,244	947,150	25,523	130,996	211,080	49,946	2,585	1,762
10	TOTAL NET PLANT IN SERVICE	P01	2,384,705	1,550,142	43,138	213,058	358,471	91,072	4,702	3,547
11	SUBTRACTIVE ADJUSTMENTS	PLDED	406,676	260,408	7,008	38,644	62,168	15,005	781	539
12	ADDITIVE ADJUSTMENTS	PLADD	2,001	1,287	36	178	303	75	4	3
13	TOTAL NET ORIG COST RATE BASE	NOP	1,980,030	1,291,021	36,166	174,592	296,606	76,142	3,925	3,011
14	WORKING CAPITAL	W00	42,953	28,206	753	3,829	6,129	1,547	79	61
15	TOTAL RATE BASE	RBX	2,022,983	1,319,227	36,919	178,421	302,735	77,689	4,004	3,072

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

Line No.	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
RATE BASE									
PLANT IN SERVICE									
1	TRANSMISSION	P20	0	0	0	0	0	0	
2	DISTRIBUTION	P30	1,308	474	2,547	304	35,698	158,152	149
3	GENERAL & INTANGIBLE	P0T1	110	38	221	27	3,379	13,374	13
4	TOTAL-PLANT IN SERVICE	P00	1,418	512	2,768	331	39,077	171,526	162
DEPRECIATION RESERVE									
5	TRANSMISSION	A20	0	0	0	0	0	0	
6	DISTRIBUTION	A30	430	156	1,611	100	13,179	73,404	49
7	GENERAL PLANT	A88	35	12	70	9	1,080	4,277	4
8	INTANGIBLE PLANT	A95	5	2	11	1	160	632	1
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	470	170	1,692	110	14,419	78,313	54
10	TOTAL NET PLANT IN SERVICE	P01	948	342	1,076	221	24,658	93,213	108
11	SUBTRACTIVE ADJUSTMENTS	PLDED	144	53	280	34	4,139	17,463	16
12	ADDITIVE ADJUSTMENTS	PLADD	1	0	1	0	21	92	0
13	TOTAL NET ORIG COST RATE BASE	NOP	805	289	797	187	20,540	75,842	92
14	WORKING CAPITAL	W00	15	5	24	3	424	1,878	2
15	TOTAL RATE BASE	RBX	820	294	821	190	20,964	77,720	94

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

Line No.	Input	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
I CUSTOMERS, WEIGHTED										
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CW1	257,568	176,387	6,115	24,494	31,241	7,231	254	4,894
2	ALLOCATOR	RCW1	100.00%	68.481%	2.374%	9.510%	12.130%	2.807%	0.099%	1.900%
3	METER READING EXPENSE	CW2	3,155,990	2,727,619	32,340	334,021	51,460	2,310	60	240
4	ALLOCATOR	RCW2	100.00%	86.424%	1.027%	10.584%	1.631%	0.073%	0.002%	0.008%
5	LATE PAYMENTS	CW4	8,922	5,824	48	1,182	1,137	417	21	165
6	ALLOCATOR	RCW4	100.00%	65.278%	0.516%	13.248%	12.744%	4.674%	0.235%	1.849%
7	UNCOLLECTIBLE ACCOUNTS	CW5	19,000	17,582	49	798	459	40	0	42
8	ALLOCATOR	RCW5	100.00%	92.536%	0.258%	4.200%	2.416%	0.211%	0.000%	0.221%
9	CUSTOMER DEPOSITS	CW6	15,950	7,253	39	3,524	4,240	667	40	0
10	ALLOCATOR	RCW6	100.00%	45.473%	0.245%	22.094%	28.583%	4.182%	0.251%	0.000%
11	CUSTOMER ADVANCES	CW7	168,731	0	0	146,207	22,524	0	0	0
12	ALLOCATOR	RCW7	100.00%	0.000%	0.000%	86.651%	13.349%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8	1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14	ALLOCATOR	RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9	1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16	ALLOCATOR	RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10	1,382,794	1,193,921	14,157	146,207	22,524	1,011	28	104
18	ALLOCATOR	RC10	100.00%	86.340%	1.024%	10.573%	1.630%	0.073%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30	1,381,615	1,193,921	14,157	146,207	22,524	0	0	0
20	ALLOCATOR	RC30	100.00%	86.415%	1.025%	10.582%	1.630%	0.000%	0.000%	0.000%
III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10	7,463,432	3,067,183	153,623	458,166	1,688,328	1,011,826	53,282	452,984
22	ALLOCATOR	RD10	100.00%	41.095%	2.058%	6.139%	22.621%	13.657%	0.714%	6.069%
23	PRIMARY LEVEL DEMANDS	D20	6,554,304	3,067,183	153,623	458,166	1,688,328	1,011,826	53,282	0
24	ALLOCATOR	RD20	100.00%	46.797%	2.344%	6.990%	25.759%	16.438%	0.813%	0.000%
25	SECONDARY LEVEL DEMANDS	D30	5,489,196	3,067,183	153,623	458,166	1,688,328	0	0	0
26	ALLOCATOR	RD30	100.00%	55.878%	2.799%	8.347%	30.757%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K	5,466,723	3,067,183	153,623	458,166	1,688,328	0	0	0
28	ALLOCATOR	RD30K	100.00%	56.106%	2.810%	8.381%	30.884%	0.000%	0.000%	0.000%
IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403	1	0	0	0	0	0	0	0
30	ALLOCATOR	RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405	1	0	0	0	0	0	0	0
32	ALLOCATOR	RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407	1	0	0	0	0	0	0	0
34	ALLOCATOR	RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409	1	1	0	0	0	0	0	0
36	ALLOCATOR	RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY										
37	MWH SALES UNANNUALIZED	ES15	36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38	ALLOCATOR	RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
VI OTHER										
39	TAXABLE INCOME - FEDERAL		94,669	6,772	(3,791)	25,198	52,176	12,440	938	753
40	ALLOCATOR	FTX	100.00%	7.15%	-4.00%	26.62%	55.11%	13.14%	0.99%	0.80%

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

Line No.		Input	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
I CUSTOMERS, WEIGHTED										
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CW1		1,309	475	80	304	4,635	0	149
2	ALLOCATOR		RCW1	0.508%	0.184%	0.031%	0.118%	1.800%	0.000%	0.058%
3	METER READING EXPENSE	CW2		60	10	0	0	7,860	0	10
4	ALLOCATOR		RCW2	0.002%	0.000%	0.000%	0.000%	0.249%	0.000%	0.000%
5	LATE PAYMENTS	CW4		26	0	0	0	54	49	1
6	ALLOCATOR		RCW4	0.291%	0.000%	0.000%	0.000%	0.605%	0.549%	0.011%
7	UNCOLLECTIBLE ACCOUNTS	CW5		0	0	0	0	30	0	0
8	ALLOCATOR		RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6		0	0	0	0	168	19	0
10	ALLOCATOR		RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7		0	0	0	0	0	0	0
12	ALLOCATOR		RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	0	5,016	1,364	0
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	0	4,372	0	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10		25	3	1	1	3,439	1,367	6
18	ALLOCATOR		RC10	0.002%	0.000%	0.000%	0.000%	0.249%	0.099%	0.000%
19	SECONDARY CUSTOMERS	C30		0	0	0	0	3,439	1,367	0
20	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.000%	0.249%	0.099%	0.000%
III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10		248,859	67,587	34,429	90,466	99,423	22,473	14,803
22	ALLOCATOR		RD10	3.334%	0.906%	0.481%	1.212%	1.332%	0.301%	0.198%
23	PRIMARY LEVEL DEMANDS	D20		0	0	0	0	99,423	22,473	0
24	ALLOCATOR		RD20	0.000%	0.000%	0.000%	0.000%	1.517%	0.343%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		0	0	0	0	99,423	22,473	0
26	ALLOCATOR		RD30	0.000%	0.000%	0.000%	0.000%	1.811%	0.409%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		0	0	0	0	99,423	0	0
28	ALLOCATOR		RD30K	0.000%	0.000%	0.000%	0.000%	1.819%	0.000%	0.000%
IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403		0	0	0	0	0	1	0
30	ALLOCATOR		RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405		0	0	0	0	0	1	0
32	ALLOCATOR		RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407		0	0	1	0	0	0	0
34	ALLOCATOR		RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409		0	0	0	0	0	0	0
36	ALLOCATOR		RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
V ENERGY										
37	MWH SALES UNANNUALIZED	ES15		1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR		RES15	5.138%	1.164%	0.169%	1.194%	0.917%	0.306%	0.013%
VI OTHER										
39	TAXABLE INCOME - FEDERAL			459	60	145	442	2,321	(3,249)	5
40	ALLOCATOR		FTX	0.48%	0.06%	0.15%	0.47%	2.45%	-3.43%	0.01%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY
FUNCTIONALIZATION OF PLANT IN SERVICE

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

(\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>PLANT IN SERVICE</u>
1	INTANGIBLE PLANT	Q95	301-303	33,580
	TRANSMISSION PLANT			
2	TRANSMISSION FUNCTION	Q20	350-359	1,078,578
	DISTRIBUTION PLANT			
3	LAND		360.2	11,140
4	LAND RIGHTS		360.4	61,386
5	STRUCTURES & IMPROVEMENTS		361	26,017
6	STATION EQUIPMENT		362	248,495
7	POLES, TOWERS AND FIXTURES		364.0	765,429
8	OVERHEAD CONDUCTORS & DEVICES		365	588,284
9	UNDERGROUND CONDUIT		366	141,047
10	UNDERGROUND CONDUCTORS & DEVICES		367	364,307
11	LINE TRANSFORMERS		368	361,554
12	SERVICES		369	525,828
13	METERS		370	257,749
14	AREA LIGHTING FIXTURES		371	6,292
15	STREET LIGHTING		373	87,979
16	TOTAL DISTRIBUTION PLANT			<u>3,445,507</u>
17	GENERAL PLANT	Q88	389-399	419,820
18	TOTAL ELECTRIC PLANT IN SERVICE			<u><u>4,977,485</u></u>

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2008

Line No.	SUBFUNCTION	LAND <u>Acct 380.2</u>	LAND RIGHTS <u>Acct 380.4</u>	STRUCTURES AND IMPROVEMENTS <u>Acct 361</u>	STATION EQUIPMENT <u>Acct 362</u>
	DISTRIBUTION PLANT				
	SUBSTATIONS				
1	PRIMARY	77.35	0.28	98.62	98.52
2	SECONDARY	0.46	0.00	1.38	1.48
3	TOTAL SUBSTATIONS	77.81	0.28	100.00	100.00
	OVERHEAD LINES				
4	PRIMARY	6.76	30.38		
5	SECONDARY DEMAND COMPONENT	6.31	28.35		
6	SECONDARY CUSTOMER COMPONENT	8.22	36.94		
7	STREET & AREA LIGHTING	0.90	4.06		
8	TOTAL OVERHEAD LINES	22.19	99.72		
	UNDERGROUND LINES				
9	PRIMARY				
10	SECONDARY DEMAND COMPONENT				
11	SECONDARY CUSTOMER COMPONENT				
12	TOTAL UNDERGROUND LINES				
	LINE TRANSFORMERS				
13	DEMAND COMPONENT				
14	CUSTOMER COMPONENT				
15	TOTAL LINE TRANSFORMERS				
	SERVICES				
16	DEMAND COMPONENT				
17	CUSTOMER COMPONENT				
18	TOTAL SERVICES				
19	METERS				
20	AREA LIGHTING FIXTURES				
21	STREET LIGHTING				
22	TOTAL	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2008

<u>SUBFUNCTION</u>	POLES, TOWERS & FIXTURES <u>Acct 364</u>	OVERHEAD CONDUCTORS & DEVICES <u>Acct 365</u>	UNDERGROUND CONDUIT <u>Acct 366</u>	UNDERGROUND CONDUCTORS & DEVICES <u>Acct 367</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
23	PRIMARY			
24	SECONDARY			
25	TOTAL SUBSTATIONS			
OVERHEAD LINES				
26	PRIMARY	31.29	29.36	
27	SECONDARY DEMAND COMPONENT	23.82	34.53	
28	SECONDARY CUSTOMER COMPONENT	37.74	36.11	
29	STREET & AREA LIGHTING	7.14	0.00	
30	TOTAL OVERHEAD LINES	100.00	100.00	
UNDERGROUND LINES				
31	PRIMARY		17.08	17.08
32	SECONDARY DEMAND COMPONENT		26.78	26.78
33	SECONDARY CUSTOMER COMPONENT		56.14	56.14
34	TOTAL UNDERGROUND LINES		100.00	100.00
LINE TRANSFORMERS				
35	DEMAND COMPONENT			
36	CUSTOMER COMPONENT			
37	TOTAL LINE TRANSFORMERS			
SERVICES				
38	DEMAND COMPONENT			
39	CUSTOMER COMPONENT			
40	TOTAL SERVICES			
41	METERS			
42	AREA LIGHTING FIXTURES			
43	STREET LIGHTING			
44	TOTAL	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

<u>SUBFUNCTION</u>	<u>LINE TRANSFORMER</u> <u>Acct 368</u>	<u>SERVICES</u> <u>Acct 369</u>	<u>METERS</u> <u>Acct 370</u>	<u>AREA LIGHTING FIXTURES</u> <u>Acct 371</u>	<u>STREET LIGHTING</u> <u>Acct 373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
46	PRIMARY				
47	SECONDARY				
48	TOTAL SUBSTATIONS				
OVERHEAD LINES					
49	PRIMARY				
50	SECONDARY DEMAND COMPONENT				
51	SECONDARY CUSTOMER COMPONENT				
52	STREET & AREA LIGHTING				
53	TOTAL OVERHEAD LINES				
UNDERGROUND LINES					
54	PRIMARY				
55	SECONDARY DEMAND COMPONENT				
56	SECONDARY CUSTOMER COMPONENT				
57	TOTAL UNDERGROUND LINES				
LINE TRANSFORMERS					
58	DEMAND COMPONENT	47.18			
59	CUSTOMER COMPONENT	52.82			
60	TOTAL LINE TRANSFORMERS	100.00			
SERVICES					
61	DEMAND COMPONENT		23.22		
62	CUSTOMER COMPONENT		76.78		
63	TOTAL SERVICES		100.00		
64	METERS		100.00		
65	AREA LIGHTING FIXTURES			100.00	
66	STREET LIGHTING				100.00
67	TOTAL	100.00	100.00	100.00	100.00

Line No.

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

FTY 2007 December 31, 2007
 (\$000)

SUBFUNCTION	TOTAL	LAND Acct 360.2	LAND RIGHTS Acct 360.4	STRUCTURES AND IMPROVEMENTS Acct 361	STATION EQUIPMENT Acct 362
DISTRIBUTION PLANT					
SUBSTATIONS					
1 PRIMARY	264,335	8,731	158	24,919	230,528
2 SECONDARY	3,874	52	-	349	3,473
3 TOTAL SUBSTATIONS	268,209	8,783	158	25,268	234,001
OVERHEAD LINES					
4 PRIMARY	427,529	758	17,315		
5 SECONDARY DEMAND COMPONENT	405,056	718	16,405		
6 SECONDARY CUSTOMER COMPONENT	527,522	935	21,365		
7 STREET & AREA LIGHTING	53,358	95	2,161		
8 TOTAL OVERHEAD LINES	1,413,464	2,505	57,247		
UNDERGROUND LINES					
9 PRIMARY	86,314				
10 SECONDARY DEMAND COMPONENT	135,350				
11 SECONDARY CUSTOMER COMPONENT	283,690				
12 TOTAL UNDERGROUND LINES	505,354				
LINE TRANSFORMERS					
13 DEMAND COMPONENT	170,586				
14 CUSTOMER COMPONENT	190,968				
15 TOTAL LINE TRANSFORMERS	361,554				
SERVICES					
16 DEMAND COMPONENT	122,079				
17 CUSTOMER COMPONENT	403,749				
18 TOTAL SERVICES	525,828				
19 METERS	257,749				
20 AREA LIGHTING FIXTURES	6,292				
21 STREET LIGHTING	87,979				
22 TOTAL	3,426,430	11,287	57,405	25,268	234,001

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

FTY 2007 December 31, 2007
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES <u>Acct 364</u>	OVERHEAD CONDUCTORS & DEVICES <u>Acct 365</u>	UNDERGROUND CONDUIT <u>Acct 366</u>	UNDERGROUND CONDUCTORS & DEVICES <u>Acct 367</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
23	PRIMARY			
24	SECONDARY			
25	TOTAL SUBSTATIONS			
OVERHEAD LINES				
26	PRIMARY	236,736	172,720	
27	SECONDARY DEMAND COMPONENT	184,807	203,127	
28	SECONDARY CUSTOMER COMPONENT	292,785	212,437	
29	STREET & AREA LIGHTING	51,102	-	
30	TOTAL OVERHEAD LINES	765,429	588,284	
UNDERGROUND LINES				
31	PRIMARY		24,091	62,224
32	SECONDARY DEMAND COMPONENT		37,777	97,573
33	SECONDARY CUSTOMER COMPONENT		79,179	204,510
34	TOTAL UNDERGROUND LINES		141,047	364,307
LINE TRANSFORMERS				
35	DEMAND COMPONENT			
36	CUSTOMER COMPONENT			
37	TOTAL LINE TRANSFORMERS			
SERVICES				
38	DEMAND COMPONENT			
39	CUSTOMER COMPONENT			
40	TOTAL SERVICES			
METERS				
41	METERS			
AREA LIGHTING FIXTURES				
42	AREA LIGHTING FIXTURES			
STREET LIGHTING				
43	STREET LIGHTING			
44	TOTAL	765,429	588,284	141,047
				364,307

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

FTY 2007 December 31, 2007
 (\$000)

<u>SUBFUNCTION</u>	<u>LINE TRANSFORMERS</u> <u>Acct 368</u>	<u>SERVICES</u> <u>Acct 369</u>	<u>METERS</u> <u>Acct 370</u>	<u>AREA LIGHTING FIXTURES</u> <u>Acct 371</u>	<u>STREET LIGHTING</u> <u>Acct 373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
45					
46					
47					
OVERHEAD LINES					
48					
49					
50					
51					
52					
UNDERGROUND LINES					
53					
54					
55					
56					
LINE TRANSFORMERS					
57					
	170,586				
58					
	<u>190,968</u>				
59	361,554				
SERVICES					
60					
		122,079			
61					
		<u>403,749</u>			
62		525,828			
63					
			257,749		
64					
				6,292	
65					
					87,979
66					
	<u>361,554</u>	<u>525,828</u>	<u>257,749</u>	<u>6,292</u>	<u>87,979</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY
 FUNCTIONALIZATION OF RESERVE FOR DEPRECIATION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>TOTAL</u>	<u>PLANT</u>	
1	INTANGIBLE PLANT	H95	301-303	21,433	21,433	
2	TRANSMISSION PLANT TRANSMISSION FUNCTION	H20	350-359	469,510	469,510	-
3	DISTRIBUTION PLANT LAND		360.2	-	-	-
4	LAND RIGHTS		360.4	25,659	25,659	-
5	STRUCTURES & IMPROVEMENTS		361	12,152	12,152	-
6	STATION EQUIPMENT		362	95,100	95,100	-
7	POLES, TOWERS & FIXTURES		364	239,292	239,292	-
8	OVERHEAD CONDUCTORS & DEVICES		365	233,655	233,655	-
9	UNDERGROUND CONDUIT		366	33,990	33,990	-
10	UNDERGROUND CONDUCTORS & DEVICES		367	121,094	121,094	-
11	LINE TRANSFORMERS		368	150,673	150,673	-
12	SERVICES		369	267,091	267,091	-
13	METERS		370	84,716	84,716	-
14	AREA LIGHTING FIXTURES		371	3,571	3,571	-
15	STREET LIGHTING		373	49,334	49,334	-
16	TOTAL DISTRIBUTION PLANT			<u>1,316,327</u>	<u>1,316,327</u>	0
17	GENERAL PLANT	H88	389-399	<u>144,989</u>	144,989	-
18	TOTAL DEPRECIATION & AMORTIZATION RESERVE			<u>1,952,259</u>	1,952,259	-

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No

				(\$000)			
	SUBFUNCTION	INPUT	TOTAL	LAND <u>390.2</u>	LAND RIGHTS <u>390.4</u>	STRUCTURES & IMPROVEMENTS <u>381</u>	STATION EQUIPMENT <u>362</u>
	DISTRIBUTION PLANT						
	SUBSTATIONS						
1	PRIMARY	H28	105,743	0	71	11,984	93,889
2	SECONDARY	H29	1,579	0	0	168	1,411
3	TOTAL SUBSTATIONS		<u>107,322</u>	0	71	12,152	95,100
	OVERHEAD						
4	PRIMARY	H32	151,281	0	7,795		
5	SECONDARY DEMAND COMPONENT	H33D	144,856	0	7,275		
6	SECONDARY CUSTOMER COMPONENT	H33C	184,164	0	9,478		
7	STREET LIGHTING	H34	18,132	0	1,041		
8	TOTAL OVERHEAD LINES		<u>498,533</u>	0	25,589		
	UNDERGROUND LINES						
9	PRIMARY	H36	28,488				
10	SECONDARY DEMAND COMPONENT	H37D	41,537				
11	SECONDARY COMPANY COMPONENT	H37C	87,059				
12	TOTAL UNDERGROUND LINES		<u>155,084</u>				
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	H38D	71,089				
14	CUSTOMER COMPONENT	H38C	79,584				
15	TOTAL LINE TRANSFORMERS		<u>150,673</u>				
	SERVICES						
16	DEMAND COMPONENT	H39D	82,009				
17	CUSTOMER COMPONENT	H39C	205,082				
18	TOTAL SERVICES		<u>267,091</u>				
19	METERS	H43	84,716				
20	AREA LIGHTING FIXTURES	H46	3,571				
21	STREET LIGHTING	H47	49,334				
22	TOTAL		<u>1,316,324</u>	0	25,859	12,152	95,100

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

FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES <u>384</u>	OVERHEAD CONDUCTORS & DEVICES <u>365</u>	UNDERGROUND CONDUIT <u>388</u>	U. G. CONDUCTORS & DEVICES <u>387</u>
DISTRIBUTION PLANT				
SUBSTATIONS				
23	PRIMARY			
24	SECONDARY			
25	TOTAL SUBSTATIONS			
OVERHEAD				
26	PRIMARY	74,888	68,601	
27	SECONDARY DEMAND COMPONENT	57,004	80,678	
28	SECONDARY CUSTOMER COMPONENT	90,311	84,376	
29	STREET LIGHTING	17,091	0	
30	TOTAL OVERHEAD LINES	<u>239,292</u>	<u>233,655</u>	
UNDERGROUND LINES				
31	PRIMARY		5,805	20,683
32	SECONDARY DEMAND COMPONENT		9,104	32,433
33	SECONDARY COMPANY COMPONENT		<u>19,081</u>	<u>87,978</u>
34	TOTAL UNDERGROUND LINES		33,990	121,094
LINE TRANSFORMERS				
35	DEMAND COMPONENT			
36	CUSTOMER COMPONENT			
37	TOTAL LINE TRANSFORMERS			
SERVICES				
38	DEMAND COMPONENT			
39	CUSTOMER COMPONENT			
40	TOTAL SERVICES			
41	METERS			
42	AREA LIGHTING FIXTURES			
43	STREET LIGHTING			
44	TOTAL DISTRIBUTION	<u>239,292</u>	<u>233,655</u>	<u>33,990</u> <u>121,094</u>

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS	SERVICES	METERS	AREA LIGHTING FIXTURES	STREET LIGHTING
	<u>368</u>	<u>369</u>	<u>370</u>	<u>371</u>	<u>373</u>
DISTRIBUTION PLANT					
SUBSTATIONS					
45 PRIMARY					
46 SECONDARY					
47 TOTAL SUBSTATIONS					
OVERHEAD					
48 PRIMARY					
49 SECONDARY DEMAND COMPONENT					
50 SECONDARY CUSTOMER COMPONENT					
51 STREET LIGHTING					
52 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
53 PRIMARY					
54 SECONDARY DEMAND COMPONENT					
55 SECONDARY COMPANY COMPONENT					
56 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
57 DEMAND COMPONENT	71,089				
58 CUSTOMER COMPONENT	<u>79,584</u>				
59 TOTAL LINE TRANSFORMERS	150,673				
SERVICES					
60 DEMAND COMPONENT		62,009			
61 CUSTOMER COMPONENT		<u>205,082</u>			
62 TOTAL SERVICES		267,091			
63 METERS			84,716		
64 AREA LIGHTING FIXTURES				3,571	
65 STREET LIGHTING					49,334
66 TOTAL DISTRIBUTION	<u>150,673</u>	<u>267,091</u>	<u>84,716</u>	<u>3,571</u>	<u>49,334</u>

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

OPERATION AND MAINTENANCE EXPENSES

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007
(\$000)

Line No.

	<u>EXPENSES</u>	<u>INPUT</u>	<u>ACCOUNTS</u>	<u>EXPENSE</u>
1	TRANSMISSION		560-573	172,855
2	ANCILLARIES			52,452
3	TOTAL	G20		225,307
	DISTRIBUTION			
4	SUPERVISION & ENGINEERING		580,590	16,942
5	LOAD DISPATCHING		581	4,927
6	SUBSTATIONS		582,591,592	8,804
7	OVERHEAD LINES		583,593	58,116
8	UNDERGROUND LINES		584,594	9,994
9	SERVICES		593,594	4,498
10	LINE TRANSFORMERS		595	2,119
11	MISCELLANEOUS & RENTS		588,589	12,322
12	METERS		586,597	7,734
13	STREET LIGHTING		585,596,598	4,650
14	CUSTOMER INSTALLATIONS		587	4,946
15	TOTAL DISTRIBUTION			135,053
16	CUSTOMER ACCOUNTS		901-905	50,625
17	CUSTOMER SERVICE AND INFORMATIONAL	G84	908-910	17,247
18	SALES	G65	911-916	2,843
19	ADMINISTRATIVE AND GENERAL		920-935	143,895
20	TOTAL OPERATION AND MAINTENANCE EXPENSES			<u>574,971</u>

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 ASSIGNMENT OF WAGES AND SALARIES
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

	<u>Account</u>	<u>DESCRIPTION</u>	<u>TOTAL AMOUNT</u>	<u>INPUT</u>
1	560-567	TRANSMISSION EXPENSE TRANSMISSION OPERATION	4,263	
2	568-573	TRANSMISSION MAINTENANCE	4,237	
3		TOTAL TRANSMISSION EXPENSE	8,501	K904
4	580-589	DISTRIBUTION EXPENSE DISTRIBUTION OPERATION	34,053	
5	590-598	DISTRIBUTION MAINTENANCE	17,874	
6		TOTAL DISTRIBUTION EXPENSE	51,928	K906
7	901-905	CUSTOMER ACCOUNTS EXPENSE	18,576	K920
8	907-910	CUSTOMER SERVICE & INFORMATIONAL EXP	1,327	K922
9	911-916	SALES EXPENSE	1,275	K924
10		TOTAL EXCLUDING A & G	81,606	K929
11	920-930	ADMINISTRATIVE AND GENERAL EXPENSE ADMIN AND GENERAL - OPERATION	4,486	
12	935	ADMIN AND GENERAL - MAINTENANCE	46	
13		TOTAL ADMIN AND GENERAL EXPENSE	4,512	K930
14		TOTAL WAGES AND SALARIES	86,118	K939,K433

PPL ELECTRIC UTILITIES CORPORATION
 DISTRIBUTION EXPENSE ACCOUNTS AMOUNTS
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION OF ACCOUNT</u>	<u>AMOUNT</u>
	DISTRIBUTION OPERATON	
1	580 SUPERVISION & ENGINEERING	15,601
2	581 LOAD DISPATCHING	4,927
3	582 STATION EXPENSE	614
4	583 OVERHEAD LINES EXPENSE	14,590
5	584 UNDERGROUND LINES EXPENSE	5,356
6	585 STREET LIGHTING & SIGNAL SYSTEMS	533
7	586 METER EXPENSE	7,667
8	587 CUSTOMER INSTALLATION EXPENSE	4,946
9	588 MISCELLANEOUS DISTRIBUTION EXPENSE	4,728
10	589 RENTS	7,594
11	TOTAL OPERATION	<u>66,557</u>
	DISTRIBUTION MAINTENANCE	
12	590 SUPERVISION & ENGINEERING	1,341
13	591 MAINTENANCE OF STRUCTURES	85
14	592 MAINTENANCE OF STATION EQUIPMENT	8,104
15	593 MAINTENANCE OF SERVICES	43,518
16	593.5 MAINTENANCE OF OVERHEAD SERVICES	1,609
17	594 MAINTENANCE OF UNDERGROUND LINES	4,651
18	594.3 MAINTENANCE OF UNDERGROUND SERVICES	39
19	594.6 MAINTENANCE OF UNDERGROUND OTHER SERVICES	2,845
20	595 MAINTENANCE OF LINE TRANSFORMERS	2,119
21	596 MAINTENANCE OF STREET LIGHTING	2,513
22	597 MAINTENANCE OF METERS	67
23	598 MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT	1,604
24	TOTAL MAINTENANCE	<u>68,495</u>
25	TOTAL DISTRIBUTION EXPENSE	<u>135,052</u>

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

12 MONTHS ENDED 12/31/2007
 (\$000)

		<u>DISTRIBUTION OPERATION</u>			<u>ACCOUNT 580 PRORATION</u>																																																																																																																	
<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL</u>																																																																																																																
						<u>ASSIGNMENT</u>																																																																																																																
	580	15,601																																																																																																																				
1	582	614	391	223	287	SUBSTATIONS																																																																																																																
2	583	14,590	8,635	7,955	4,870	OVERHEAD LINES																																																																																																																
3	584	5,356	3,644	1,712	2,675	UNDERGROUND LINES																																																																																																																
4	585	533	25	508	18	STREET LIGHTING																																																																																																																
5	586	7,667	5,006	2,661	3,675	METERS																																																																																																																
6	587	4,946	2,463	2,484	1,807	CUST INSTALLATIONS																																																																																																																
7	588,589	12,322	3,092	9,230	2,269	MISCELLANEOUS																																																																																																																
8	TOTAL(EXCL. 580,581)	46,028	21,256	24,772	15,601																																																																																																																	
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="3" style="text-align: center;"><u>DISTRIBUTION MAINTENANCE</u></th> <th colspan="2" style="text-align: center;"><u>ACCOUNT 590 PRORATION</u></th> </tr> <tr> <th style="text-align: left;"><u>ACCOUNT</u></th> <th style="text-align: center;"><u>ACCOUNT</u></th> <th style="text-align: center;"><u>TOTAL</u></th> <th style="text-align: center;"><u>LABOR</u></th> <th style="text-align: center;"><u>MATERIAL</u></th> <th style="text-align: center;"><u>TOTAL</u></th> <th style="text-align: left;"><u>FUNCTIONAL</u></th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th style="text-align: left;"><u>ASSIGNMENT</u></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">590</td> <td style="text-align: right;">1,341</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>9</td> <td style="text-align: center;">591</td> <td style="text-align: right;">85</td> <td style="text-align: right;">46</td> <td style="text-align: right;">39</td> <td style="text-align: right;">4</td> <td>SUBSTATIONS</td> </tr> <tr> <td>10</td> <td style="text-align: center;">592</td> <td style="text-align: right;">8,104</td> <td style="text-align: right;">3,577</td> <td style="text-align: right;">4,528</td> <td style="text-align: right;">282</td> <td>SUBSTATIONS</td> </tr> <tr> <td>11</td> <td style="text-align: center;">593</td> <td style="text-align: right;">43,518</td> <td style="text-align: right;">7,942</td> <td style="text-align: right;">35,578</td> <td style="text-align: right;">626</td> <td>OVERHEAD LINES</td> </tr> <tr> <td>12</td> <td style="text-align: center;">593.5</td> <td style="text-align: right;">1,609</td> <td style="text-align: right;">540</td> <td style="text-align: right;">1,068</td> <td style="text-align: right;">43</td> <td>OVERHEAD SERVICES</td> </tr> <tr> <td>13</td> <td style="text-align: center;">594</td> <td style="text-align: right;">4,651</td> <td style="text-align: right;">1,931</td> <td style="text-align: right;">2,720</td> <td style="text-align: right;">152</td> <td>UNDERGROUND LINES</td> </tr> <tr> <td>14</td> <td style="text-align: center;">594.3</td> <td style="text-align: right;">39</td> <td style="text-align: right;">3</td> <td style="text-align: right;">35</td> <td style="text-align: right;">-</td> <td>UNDERGROUND SERVICES</td> </tr> <tr> <td>15</td> <td style="text-align: center;">594.6</td> <td style="text-align: right;">2,845</td> <td style="text-align: right;">524</td> <td style="text-align: right;">2,321</td> <td style="text-align: right;">41</td> <td>UG. OTHER SERVICES</td> </tr> <tr> <td>16</td> <td style="text-align: center;">595</td> <td style="text-align: right;">2,119</td> <td style="text-align: right;">1,215</td> <td style="text-align: right;">904</td> <td style="text-align: right;">96</td> <td>LINE TRANSFORMERS</td> </tr> <tr> <td>17</td> <td style="text-align: center;">596</td> <td style="text-align: right;">2,513</td> <td style="text-align: right;">771</td> <td style="text-align: right;">1,742</td> <td style="text-align: right;">61</td> <td>STREET LIGHTING</td> </tr> <tr> <td>18</td> <td style="text-align: center;">597</td> <td style="text-align: right;">67</td> <td style="text-align: right;">26</td> <td style="text-align: right;">41</td> <td style="text-align: right;">2</td> <td>METERS</td> </tr> <tr> <td>19</td> <td style="text-align: center;">598</td> <td style="text-align: right;">1,604</td> <td style="text-align: right;">450</td> <td style="text-align: right;">1,154</td> <td style="text-align: right;">35</td> <td>STREET LIGHTING</td> </tr> <tr> <td>20</td> <td style="text-align: center;">TOTAL(EXCL. 590)</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">87,154</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">17,025</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">50,129</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,341</td> <td></td> </tr> </tbody> </table>									<u>DISTRIBUTION MAINTENANCE</u>			<u>ACCOUNT 590 PRORATION</u>		<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL</u>							<u>ASSIGNMENT</u>		590	1,341					9	591	85	46	39	4	SUBSTATIONS	10	592	8,104	3,577	4,528	282	SUBSTATIONS	11	593	43,518	7,942	35,578	626	OVERHEAD LINES	12	593.5	1,609	540	1,068	43	OVERHEAD SERVICES	13	594	4,651	1,931	2,720	152	UNDERGROUND LINES	14	594.3	39	3	35	-	UNDERGROUND SERVICES	15	594.6	2,845	524	2,321	41	UG. OTHER SERVICES	16	595	2,119	1,215	904	96	LINE TRANSFORMERS	17	596	2,513	771	1,742	61	STREET LIGHTING	18	597	67	26	41	2	METERS	19	598	1,604	450	1,154	35	STREET LIGHTING	20	TOTAL(EXCL. 590)	87,154	17,025	50,129	1,341	
		<u>DISTRIBUTION MAINTENANCE</u>			<u>ACCOUNT 590 PRORATION</u>																																																																																																																	
<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>LABOR</u>	<u>MATERIAL</u>	<u>TOTAL</u>	<u>FUNCTIONAL</u>																																																																																																																
						<u>ASSIGNMENT</u>																																																																																																																
	590	1,341																																																																																																																				
9	591	85	46	39	4	SUBSTATIONS																																																																																																																
10	592	8,104	3,577	4,528	282	SUBSTATIONS																																																																																																																
11	593	43,518	7,942	35,578	626	OVERHEAD LINES																																																																																																																
12	593.5	1,609	540	1,068	43	OVERHEAD SERVICES																																																																																																																
13	594	4,651	1,931	2,720	152	UNDERGROUND LINES																																																																																																																
14	594.3	39	3	35	-	UNDERGROUND SERVICES																																																																																																																
15	594.6	2,845	524	2,321	41	UG. OTHER SERVICES																																																																																																																
16	595	2,119	1,215	904	96	LINE TRANSFORMERS																																																																																																																
17	596	2,513	771	1,742	61	STREET LIGHTING																																																																																																																
18	597	67	26	41	2	METERS																																																																																																																
19	598	1,604	450	1,154	35	STREET LIGHTING																																																																																																																
20	TOTAL(EXCL. 590)	87,154	17,025	50,129	1,341																																																																																																																	
	DISTRIBUTION MAINTENANCE	---	---	---	286	SUBSTATIONS																																																																																																																
	SUBSTATION TOTAL	---	---	---	96	STREET LIGHTING																																																																																																																
	STREET LIGHTING TOTAL	---	---	---	84	SERVICES																																																																																																																
	SERVICES TOTAL	---	---	---																																																																																																																		

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

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE
 BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

SUBFUNCTION	TOTAL	ACCOUNT				
		560	591	592	593	594
SUBSTATIONS						
1 PRIMARY	9,837	283	596	605		
2 SECONDARY	144	4	9	9		
3 TOTAL SUBSTATIONS	9,981	287	604	614		
OVERHEAD LINES						
4 PRIMARY	20,202	1,473	963		4,413	
5 SECONDARY-DEMAND COMP.	19,140	1,396	913		4,181	
6 SECONDARY-CUSTOMER COMP	24,926	1,818	1,189		5,445	
7 STREET LIGHTING	2,521	184	120		551	
8 TOTAL OVERHEAD LINES	66,789	4,870	3,185		14,590	
UNDERGROUND LINES						
9 PRIMARY	2,387	457	194			915
10 SECONDARY-DEMAND COMP.	3,742	716	305			1,435
11 SECONDARY-CUSTOMER COMP	7,844	1,502	839			3,007
12 TOTAL UNDERGROUND LINES	13,973	2,675	1,139			5,356
SERVICES						
13 DEMAND COMPONENT	1,063					
14 CUSTOMER COMPONENT	3,514					
15 TOTAL SERVICES	4,577					
16 TOTAL			4,927	614	14,590	5,356
SUBFUNCTION						
			595	596	597	598,599
LINE TRANSFORMERS						
17 DEMAND COMPONENT	1,045					
18 CUSTOMER COMPONENT	1,170					
19 TOTAL LINE TRANSFORMERS	2,215					
20 MISC. DIST. EXPENSE & RENTS	14,591	2,289				12,322
21 METERS	11,411	3,875		7,667		
22 STREET LIGHTING	4,783	18	533			
23 CUSTOMER INSTALLATIONS	6,753	1,807			4,946	
24 TOTAL	135,052	15,601	533	7,667	4,946	12,322

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE
 BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

	ACCOUNT				
	590	591	592	593	594
SUBFUNCTION					
SUBSTATIONS					
25 PRIMARY			7,987		
26 SECONDARY	282	84	117		
	4	1			
27 TOTAL SUBSTATIONS	286	85	8,104		
OVERHEAD LINES					
28 PRIMARY	189			13,183	
29 SECONDARY-DEMAND COMP.	179			12,471	
30 SECONDARY-CUSTOMER COMP.	234			18,241	
31 STREET LIGHTING	24			1,643	
32 TOTAL OVERHEAD LINES	626			43,518	
UNDERGROUND LINES					
33 PRIMARY	26				794
34 SECONDARY-DEMAND COMP.	41				1,248
35 SECONDARY-CUSTOMER COMP.	85				2,611
36 TOTAL UNDERGROUND LINES	152				4,651
SERVICES					
37 DEMAND COMPONENT	20			374	869
38 CUSTOMER COMPONENT	64			1,235	2,214
39 TOTAL SERVICES	84			1,609	2,884
40 TOTAL		85	8,104	45,127	7,534

	ACCOUNT				
	595	596	597	598	
SUBFUNCTION					
LINE TRANSFORMERS					
41 DEMAND COMPONENT	45	1,000			
42 CUSTOMER COMPONENT	51	1,119			
43 TOTAL LINE TRANSFORMERS	96	2,119			
MISC. DIST. EXPENSE & RENTS					
45 METERS	2			67	
46 STREET LIGHTING	85		2,513		1,804
47 CUSTOMER INSTALLATIONS					
48 TOTAL	1,341	2,119	2,513	67	1,604

49 SUM DIST PLANT SUBS, OVERHEAD 2,187,028
 50 AND UNDERGROUND LINES (auto) 23C22+23C30+23C37

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE

% OF ACCOUNT TOTAL
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2008

SUBFUNCTION	ACCOUNT				
	580	581	582	583	584
SUBSTATIONS					
1 PRIMARY	1.81	12.86	98.56		
2 SECONDARY	0.03	0.19	1.44		
3 TOTAL SUBSTATIONS	1.84	12.85	100.00		
OVERHEAD LINES					
4 PRIMARY	9.51	19.78		30.46	
5 SECONDARY-DEMAND COMP.	8.87	18.46		28.43	
6 SECONDARY-CUSTOMER COMP.	11.56	24.05		37.04	
7 STREET LIGHTING	1.27	2.64		4.07	
8 TOTAL OVERHEAD LINES	31.21	64.93		100.00	
UNDERGROUND LINES					
9 PRIMARY	2.93	3.80			17.08
10 SECONDARY-DEMAND COMP.	4.59	5.95			26.78
11 SECONDARY-CUSTOMER COMP.	9.62	12.47			56.14
12 TOTAL UNDERGROUND LINES	17.14	22.22			100.00
SERVICES					
13 DEMAND COMPONENT					
14 CUSTOMER COMPONENT					
15 TOTAL SERVICES					
16 TOTAL		100.00	100.00	100.00	100.00

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

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

	SUBFUNCTION	ACCOUNT				
		590	591	592	593	594
	SUBSTATIONS					
25	PRIMARY	20.99	98.56	98.56		
26	SECONDARY	0.31	1.44	1.44		
27	TOTAL SUBSTATIONS	21.30	100.00	100.00		
	OVERHEAD LINES					
28	PRIMARY	14.22			29.38	
29	SECONDARY-DEMAND COMP.	13.27			27.42	
30	SECONDARY-CUSTOMER COMP.	17.29			35.72	
31	STREET LIGHTING	1.90			3.92	
32	TOTAL OVERHEAD LINES	46.68			96.45	
	UNDERGROUND LINES					
33	PRIMARY	1.94				10.51
34	SECONDARY-DEMAND COMP.	3.04				16.49
35	SECONDARY-CUSTOMER COMP.	8.38				34.56
36	TOTAL UNDERGROUND LINES	11.37				61.56
	SERVICES					
37	DEMAND COMPONENT	1.44			0.82	8.92
38	CUSTOMER COMPONENT	4.78			2.73	29.51
39	TOTAL SERVICES	8.22			3.55	38.44
40	TOTAL	100.00	100.00	100.00	100.00	100.00
	SUBFUNCTION					
		595	596	597	598	
	LINE TRANSFORMERS					
41	DEMAND COMPONENT	3.37	47.18			
42	CUSTOMER COMPONENT	3.78	52.82			
43	TOTAL LINE TRANSFORMERS	7.15	100.00			
44	MISC. DIST. EXPENSE & RENTS					
45	METERS	0.14		100.00		
46	STREET LIGHTING	7.15	100.00		100.00	
47	CUSTOMER INSTALLATIONS					
48	TOTAL	100.00	100.00	100.00	100.00	100.00

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE
 BASED ON O & M % BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

SUBFUNCTION	INPUT	TOTAL	ACCOUNT				
			580	581	582	583	584
SUBSTATIONS							
1	PRIMARY	G28	9,883	282	824	605	
2	SECONDARY	G29	144	4	9	9	
3	TOTAL SUBSTATIONS		10,007	288	833	614	
OVERHEAD LINES							
4	PRIMARY	G32	20,351	1,483	975		4,444
5	SECONDARY-DEMAND COMP.	G33D	18,995	1,385	910		4,148
6	SECONDARY-CUSTOMER COMP	G33C	24,745	1,804	1,185		5,404
7	STREET LIGHTING	G34	2,718	198	130		594
8	TOTAL OVERHEAD LINES		66,809	4,870	3,200		14,590
UNDERGROUND LINES							
9	PRIMARY	G36	2,377	457	187		915
10	SECONDARY-DEMAND COMP.	G37D	3,727	716	293		1,435
11	SECONDARY-CUSTOMER COMP	G37C	7,813	1,501	615		3,007
12	TOTAL UNDERGROUND LINES		13,917	2,674	1,095		5,357
SERVICES							
13	DEMAND COMPONENT	G39D	1,063				
14	CUSTOMER COMPONENT	G39C	3,518				
15	TOTAL SERVICES		4,581				
16	TOTAL			4,927	614	14,590	5,358
SUBFUNCTION							
				585	586	587	588,589
LINE TRANSFORMERS							
17	DEMAND COMPONENT	G38D	1,045				
18	CUSTOMER COMPONENT	G38C	1,170				
19	TOTAL LINE TRANSFORMERS		2,215				
20	MISC. DIST. EXPENSE & RENTS	G42	14,581	2,289			12,322
21	METERS	G43	11,410	3,674		7,667	
22	STREET LIGHTING	G46	4,766	20	533		
23	CUSTOMER INSTALLATIONS	G47	6,753	1,807			4,946
24	TOTAL		135,049	15,601	533	7,667	4,946
							12,322

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE
BASED ON O & M % BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2007
(\$000)

SUBFUNCTION	ACCOUNT				
	580	581	592	593	594
SUBSTATIONS					
25 PRIMARY		84	7,987		
26 SECONDARY	282	1	117		
27 TOTAL SUBSTATIONS	286	85	8,104		
OVERHEAD LINES					
28 PRIMARY	191			13,259	
29 SECONDARY-DEMAND COMP.	178			12,375	
30 SECONDARY-CUSTOMER COMP	232			16,121	
31 STREET LIGHTING	25			1,771	
32 TOTAL OVERHEAD LINES	626			43,526	
UNDERGROUND LINES					
33 PRIMARY	26				792
34 SECONDARY-DEMAND COMP.	41				1,242
35 SECONDARY-CUSTOMER COMP	86				2,604
36 TOTAL UNDERGROUND LINES	153				4,638
SERVICES					
37 DEMAND COMPONENT	19			372	672
38 CUSTOMER COMPONENT	64			1,230	2,224
39 TOTAL SERVICES	83			1,602	2,896
40 TOTAL		85	8,104	45,127	7,534

SUBFUNCTION	ACCOUNT				
	595	596	597	598	
LINE TRANSFORMERS					
41 DEMAND COMPONENT	45	1,000			
42 CUSTOMER COMPONENT	51	1,118			
43 TOTAL LINE TRANSFORMERS	96	2,119			
MISC. DIST. EXPENSE & RENTS					
44 MISC. DIST. EXPENSE & RENTS					
45 METERS	2			67	
46 STREET LIGHTING	96		2,513		1,604
CUSTOMER INSTALLATIONS					
47 CUSTOMER INSTALLATIONS					
48 TOTAL	1,341	2,119	2,513	67	1,604

Line No.

PPL ELECTRIC UTILITIES CORPORATION
 ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>METER READING</u>	<u>COLLECTION</u>	<u>UNCOLLECTIBLE ACCTS - TRANS</u>	<u>PROPERTY DAMAGE DISTRIBUTION</u>	<u>UNCOLLECTIBLE ACCTS - OTHER</u>	<u>BALANCE</u>
1 901	SUPERVISION	486	-	-	-	-	-	486
2 902.4	METER READING EXPENSES - LARGE POWER	108	108	-	-	-	-	-
3 902.5	METER READING EXPENSES - OTHER	3,048	3,048	-	-	-	-	-
4 903CR	CUSTOMER RECORDS	17,094	-	-	-	-	-	17,094
5 903CE	COLLECTION EXPENSES	8,915	-	8,915	-	-	-	-
6 904T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	0	-	-	-	-	-	-
7 904D	PROPERTY DAMAGE DISTRIBUTION	1,155	-	-	-	1,155	-	-
8 904 by RATE	UNCOLLECTIBLE ACCOUNTS	19,000	-	-	-	-	19,000	-
9 905	MISC. CUSTOMER ACCOUNTS EXPENSES	819	-	-	-	-	-	819
10 901-905	TOTAL	50,625	3,156	8,915	-	1,155	19,000	18,399
	INPUT LABELS		G50	G51	G52	G53	G54	G55

Line No.

PPL ELECTRIC UTILITIES CORPORATION
ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2007
(\$000)

	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>INPUT</u>
1	928	REGULATORY COMMISSION EXPENSE - PPUC	4,494	G70
2		REGULATORY COMMISSION EXPENSE - FERC	61	G71
3		TOTAL REGULATORY COMMISSION EXPENSE	4,555	
4	926	EMPLOYEE BENEFITS	30,687	G73
5	920-935	OTHER ADMINISTRATIVE AND GENERAL	108,654	G75
6		SUBTOTAL	139,341	
7		TOTAL ADMINISTRATIVE AND GENERAL	143,895	

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

FUNCTIONALIZATION OF DEPRECIATION EXPENSE

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

(\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>TOTAL</u>	<u>PER BOOKS</u>	<u>MISC ADJ.</u>
1	<u>INTANGIBLE PLANT</u>	<u>GD95</u>		4,871	4,871	-
2	TRANSMISSION PLANT	GD20	350-359	20,529	20,529	-
	DISTRIBUTION PLANT					
3	LAND		360.2	0	0	-
4	LAND RIGHTS		360.4	766	766	-
5	STRUCTURES & IMPROVEMENTS		361	394	394	-
6	STATION EQUIPMENT		362	5,037	5,037	-
7	POLES, TOWERS & FIXTURES		364	19,965	19,965	-
8	OVERHEAD CONDUCTORS & DEVICES		365	11,670	11,670	-
9	UNDERGROUND CONDUIT		366	2,485	2,485	-
10	UNDERGROUND CONDUCTORS & DEVICES		367	8,197	8,197	-
11	LINE TRANSFORMERS		368	9,736	9,736	-
12	SERVICES		369	11,963	11,963	-
13	METERS		370	15,813	15,813	-
14	AREA LIGHTING FIXTURES		371	238	238	-
15	STREET LIGHTING		373	2,276	2,276	-
16	TOTAL DISTRIBUTION PLANT			88,540	88,540	-
17	GENERAL PLANT	GD88	389-399	18,120	18,120	-
18	TOTAL DEPRECIATION EXPENSE			132,060	132,060	-

PPL ELECTRIC UTILITIES CORPORATION
SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
FOR COST ALLOCATION PURPOSES
12 MONTHS ENDED 12/31/2007
(\$000)

Line No.

	<u>SUBFUNCTION</u>	<u>INPUT</u>	<u>TOTAL</u>	<u>LAND</u> <u>380.2</u>	<u>LAND RIGHTS</u> <u>380.4</u>	<u>STRUCTURES AND</u> <u>IMPROVEMENTS</u> <u>361</u>	<u>STATION EQUIPMENT</u> <u>362</u>
	SUBSTATIONS						
1	PRIMARY	GD28	5,358	-	2	389	4,967
2	SECONDARY	GD29	75	-	-	5	70
3	TOTAL SUBSTATIONS		5,433	-	2	394	5,037
	OVERHEAD LINES						
4	PRIMARY	GD32	9,907	-	233		
5	SECONDARY DEMAND COMPONENT	GD33D	9,002	-	217		
6	SECONDARY CUSTOMER COMPONENT	GD33C	12,032	-	283		
7	STREET LIGHTING	GD34	1,457	-	31		
8	TOTAL OVERHEAD LINES		32,398	-	764		
	UNDERGROUND LINES						
9	PRIMARY	GD36	1,824	-	-		
10	SECONDARY DEMAND COMPONENT	GD37D	2,881	-	-		
11	SECONDARY CUSTOMER COMPONENT	GD37C	5,997	-	-		
12	TOTAL UNDERGROUND LINES		10,682	-	-		
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	GD38D	4,594				
14	CUSTOMER COMPONENT	GD38C	5,142				
15	TOTAL LINE TRANSFORMERS		9,736				
	SERVICES						
16	DEMAND COMPONENT	GD39D	2,777				
17	CUSTOMER COMPONENT	GD39C	9,186				
18	TOTAL SERVICES		11,963				
19	METERS	GD43	15,813				
20	AREA LIGHTING FIXTURES	GD46	238				
21	STREET LIGHTING	GD47	2,276				
22	TOTAL		88,539	-	766	394	5,037

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

12 MONTHS ENDED 12/31/2007
(\$000)

<u>SUBFUNCTION</u>	<u>POLES, TOWERS & FIXTURES</u> 364	<u>OVERHEAD CONDUCTORS AND DEVICES</u> 385	<u>UNDERGROUND CONDUIT</u> 366	<u>UNDERGROUND CONDUCTORS & DEVICES</u> 387
SUBSTATIONS				
23	PRIMARY			
24	SECONDARY			
25	TOTAL SUBSTATIONS			
OVERHEAD LINES				
26	PRIMARY	6,248	3,428	
27	SECONDARY DEMAND COMPONENT	4,756	4,029	
28	SECONDARY CUSTOMER COMPONENT	7,535	4,214	
29	STREET LIGHTING	1,426	-	
30	TOTAL OVERHEAD LINES	19,965	11,669	
UNDERGROUND LINES				
31	PRIMARY		424	1,400
32	SECONDARY DEMAND COMPONENT		866	2,195
33	SECONDARY CUSTOMER COMPONENT		1,395	4,602
34	TOTAL UNDERGROUND LINES		2,485	8,197
LINE TRANSFORMERS				
35	DEMAND COMPONENT			
36	CUSTOMER COMPONENT			
37	TOTAL LINE TRANSFORMERS			
SERVICES				
38	DEMAND COMPONENT			
39	CUSTOMER COMPONENT			
40	TOTAL SERVICES			
41	METERS			
42	AREA LIGHTING FIXTURES			
43	STREET LIGHTING			
44	TOTAL	19,965	11,670	2,485
				8,197

PPL ELECTRIC UTILITIES CORPORATION
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

<u>SUBFUNCTION</u>	<u>LINE TRANSFORMERS</u> 368	<u>SERVICES</u> 369	<u>METERS</u> 370	<u>AREA LIGHTING</u> <u>FIXTURES</u> 371	<u>STREET LIGHTING</u> 373
SUBSTATIONS					
45					
46					
47					
OVERHEAD LINES					
48					
49					
50					
51					
52					
UNDERGROUND LINES					
53					
54					
55					
56					
LINE TRANSFORMERS					
57					
	4,594				
58					
	5,142				
59	9,736				
SERVICES					
60					
		2,777			
61					
		9,186			
62		11,963			
METERS					
63			15,813		
AREA LIGHTING FIXTURES					
64				238	
STREET LIGHTING					
65					2,276
66	9,736	11,963	15,813	238	2,276

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A

ALLOCATION FACTORS

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A

CUSTOMER CLASS DESIGNATIONS & ABBREVIATIONS

FUTURE PERIOD – YEAR ENDING DECEMBER 31, 2007

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

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF CUSTOMER ALLOCATORS
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	ALLOCATOR LABEL	END OF YEAR	SECONDARY
			CUSTOMERS	CUSTOMERS
			C10	C30
1	RS		1,193,921	1,193,921
2	RTS		14,157	14,157
3	GS-1,BL		146,207	146,207
4	GS-3,IS-1		22,524	22,524
5	LP-4		1,011	0
6	IS-P		28	0
7	LP-5		104	0
8	IS-T		25	0
9	LP-6		3	0
10	LPEP		1	0
11	ISA		1	0
12	GH		3,439	3,439
13	SL/AL		1,367	1,367
14	L5-S		6	0
15	TOTAL PPUC		1,382,796	1,381,615
16	66 KV RESALE		10	0
17	12 KV RESALE		8	0
18	TOTAL SYSTEM		1,382,814	1,381,615

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007
 (\$000)

	<u>RATE CLASS</u>	<u>RATE DESIGNATION</u>	<u>METERING TYPE</u>	<u>ESTIMATED METER COST</u>	<u>CUSTOMERS</u>	<u>ESTIMATED METER INVESTMENT</u>	<u>SUMMARY (\$000)</u>
1	RS,RTD	RSO	A	113	1,201,190	135,630,806	
2		RWO(R)	B	452	472	213,428	
3		RW1	C	339	101	34,266	
4		RTD	C	339	264	89,566	
5		RTS	C	339	13,895	4,714,075	
6	TOTAL				1,215,922	140,682,140	140,682
7	GS-1,BL	GS-1	A	113	2,710	305,996	
8		G1-D	D	126	143,527	18,036,190	
9		G1-T	C	339	898	304,659	
10		G1-F	E	4,933	22	108,531	
11		G1-V	A	113	780	88,073	
12		G1-C	B	452	83	37,531	
13		BL	-	-	12	-	
14	TOTAL				148,032	18,880,980	18,881
15	GS-3,IS-1	GS-3	F	1,031	19,997	20,626,865	
16		G3-T	G	1,349	2,403	3,241,126	
17		G3-V	A	113	65	7,339	
18		G3-C	H	2,348	87	204,242	
19		IS-1	F	1,031	3	3,094	
20	TOTAL				22,555	24,082,667	24,083
21	LP-4	LP-4	I	4,933	633	3,122,737	
22		L4-T	I	4,933	490	2,417,285	
23		IS-P	J	6,749	29	195,709	
24		L4-C	K	3,770	9	33,931	
25	TOTAL				1,161	5,769,661	5,770
26	LP-5,6	LP-5	J	19,152	72	1,378,944	
27		L5-T	J	19,152	125	2,393,999	
28		L5-S	J	19,152	6	114,912	
29		LP-6	J	36,636	2	73,271	
30		L6-T	J	36,636	8	293,085	
31		IS-T	J	21,466	47	1,008,887	
32		LPEP	J	61,321	1	61,321	
33		ISA	J	234,485	1	234,485	
34	TOTAL				262	5,558,904	5,559
35	GH	GH-1	F	1,031	889	917,002	
36		H1-T	G	1,349	78	105,205	
37		H1-P	E	4,933	-	-	
38		H1-Q	I	4,933	-	-	
39		GH-2	F	1,031	1,610	1,660,712	
40		H2-R	F	1,031	863	890,183	
41	TOTAL				3,440	3,573,101	3,573
42	SL/AL	SL/AL	NONE	-	1,367	-	-
43	TOTAL				1,392,739	198,547,453	198,548

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007
 (\$000)

Line No.	RATE CLASS	INVESTMENT		INDICATED METER COST	CUSTOMERS	AVERAGE METER COST \$/CUSTOMER
		PP&L STUDY	PRORATED			
1	RS	135,968	178,385	178,385	1,193,921	147.74
2	RTS	4,714	6,115	6,115	14,157	431.93
3	GS-1	18,881	24,494	24,494	146,207	167.53
4	GS-3	24,083	31,242	31,242	22,524	1,387.07
5	LP-4	5,574	7,231	7,231	1,011	7,149.28
6	IS-P	196	254	254	28	8,950.35
7	LP-5	3,773	4,894	4,894	104	48,898.29
8	IS-T	1,009	1,309	1,309	25	53,064.28
9	LP-6	368	475	475	3	140,764.34
10	LPEP	61	80	80	1	78,950.49
11	ISA	234	304	304	1	224,448.86
12	GH	3,573	4,635	4,635	3,439	1,347.87
13	SU/AL	0	0	0	1,367	0
14	L5-S	115	149	149	6	23,205.49
15	TOTAL PPUC	198,548	257,566	257,566	1,382,796	
16	RES 69	114		114	10	
17	RES 12	67		67	9	
18	TOTAL RESALE	181		181	19	
19	TOTAL INCLUDING RESALE	198,729		257,749	1,382,815	

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER ALLOCATION FACTOR CW1
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007
 (\$000)

Line No.	<u>RATE CLASS</u>	AVERAGE METER COST \$/CUSTOMER	<u>CUSTOMERS</u>	INDICATED METER INVESTMENT	ALLOCATOR CW1
1	RS	147.74	1,193,921	176,390	176,387
2	RTS	431.93	14,157	6,115	6,115
3	GS-1.BL	167.53	146,207	24,494	24,494
4	GS-3.IS-1	1,387.07	22,524	31,242	31,241
5	LP-4	7,149.28	1,011	7,231	7,231
6	IS-P	8,950.35	28	254	254
7	LP-5	46,898.29	104	4,894	4,894
8	IS-T	53,064.26	25	1,309	1,309
9	LP-6	140,764.34	3	475	475
10	LPEP	78,950.49	1	80	80
11	ISA	224,448.88	1	304	304
12	GH	1,347.87	3,439	4,635	4,635
13	SL/AL	0	1,367	0	0
14	L5-S	23,205.49	6	149	149
15	TOTAL PPUC		1,382,798	257,572	257,568
16	RES 69		10	114	114
17	RES 12		8	67	67
18	TOTAL RESALE		18	181	181
19	TOTAL SYSTEM		1,382,814	257,753	257,749

PPL ELECTRIC UTILITIES CORPORATION

ALLOCATION OF METERING COSTS

METER READING EXPENSE (CW2)

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

METER READING EXPENSE 3,156,030

Line No.	RATE CLASS	PRORATION OF EXPENSE				AVERAGE METER READING EXPENSE \$/CUSTOMER/YEAR
		CUSTOMERS	PRORATED EXPENSE	INDICATED COSTS	CUSTOMERS	
1	RS	1,193,921	2,727,612	2,727,612	1,193,921	2.28
2	RTS	14,157	32,343	32,343	14,157	2.28
3	GS-1,BL	146,207	334,022	334,022	146,207	2.28
4	GS-3,IS-1	22,524	51,457	51,457	22,524	2.28
5	LP-4	1,011	2,311	2,311	1,011	2.28
6	ISP	28	65	65	28	2.28
7	LP-5	104	238	238	104	2.28
8	IST	25	56	56	25	2.28
9	LP-6	3	8	8	3	2.28
10	LPEP	1	2	2	1	2.28
11	ISA	1	3	3	1	2.28
12	GH	3,439	7,856	7,856	3,439	2.28
13	SL/AL	0	0	0	0	0.00
14	L5-S	6	15	15	6	2.28
15	TOTAL PPUC	1,381,429	3,155,989	3,155,989	1,381,429	
16	RES 69	10	23	23	10	2.28
17	RES 12	8	18	18	8	2.28
18	TOTAL RESALE	18	41	41	18	
19	TOTAL SYSTEM	1,381,447	3,156,030	3,156,030	1,381,447	

PPL ELECTRIC UTILITIES CORPORATION
 DETERMINATION OF METER READING ALLOCATOR (CW2)
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007

Line No.	<u>RATE CLASS</u>	<u>AVERAGE METER READING EXPENSE \$/CUST/YEAR</u>	<u>CUSTOMERS</u>	<u>INDICATED METER READING EXPENSE</u>	<u>ALLOCATOR CW2</u>
1	RS	2.28	1,193,921	2,727.61	2,727,619
2	RTS	2.28	14,157	32.34	32,340
3	GS-1.BL	2.28	146,207	334.02	334,021
4	GS-3.IS-1	2.28	22,524	51.46	51,460
5	LP-4	2.28	1,011	2.31	2,310
6	IS-P	2.28	28	0.06	60
7	LP-5	2.28	104	0.24	240
8	IS-T	2.28	25	0.06	60
9	LP-6	2.28	3	0.01	10
10	LPEP	2.28	1	-	0
11	ISA	2.28	1	-	0
12	GH	2.28	3,439	7.86	7,860
13	SL/AL	0.00	0	0	0
14	L5-S	2.28	6	0.01	10
15	TOTAL PPUC		<u>1,381,429</u>	<u>3,156</u>	<u>3,155,990</u>
16	RES 66	2.28	10	0.02	20
17	RES 12	2.28	8	0.02	20
18	TOTAL RESALE		<u>18</u>	<u>0.04</u>	<u>40</u>
19	TOTAL SYSTEM		<u>1,381,447</u>	<u>3,156</u>	<u>3,156,030</u>

PPL ELECTRIC UTILITIES CORPORATION
 ALLOCATOR CW4 FOR USE WITH LATE PAYMENTS (ACCOUNT 450)
 ALLOCATOR CW5 FOR USE WITH UNCOLLECTIBLE ACCOUNTS (ACCOUNT 904)
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007
 (\$000)

Line No.	<u>RATE CLASS</u>	LATE PAYMENTS <u>CW4</u>	LATE PAYMENTS <u>PROPOSED LEVEL</u>	ALLOCATOR <u>CW5</u>
1	RS/RTD	5,824	5,979	17,582
2	RTS	46	47	49
3	GS-1,BL	1,182	1,213	798
4	GS-3,JS-1	1,137	1,167	459
5	LP-4	417	428	40
6	ISP	21	22	-
7	LP-5	165	169	42
8	IST	26	27	0
9	LP-6	0	-	0
10	LPEP	0	-	0
11	ISA	0	-	0
12	GH	54	55	30
13	SL/AL	49	50	0
14	L5-S	<u>1</u>	<u>1</u>	<u>0</u>
15	TOTAL PPUC	<u>8,923</u>	<u>9,159</u>	<u>19,000</u>
16	RES66	0	0	
17	RES12	<u>0</u>	<u>0</u>	
18	TOTAL RESALE	<u>0</u>	<u>0</u>	
19	TOTAL	<u><u>8,923</u></u>	<u><u>9,159</u></u>	

PPL ELECTRIC UTILITIES CORPORATION
 CUSTOMER DEPOSITS ALLOCATORS CW6 AND CW6A
 CUSTOMER ADVANCES FOR CONSTRUCTION ALLOCATOR CW7
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007
 (\$000)

Line No.	<u>RATE CLASS</u>	TRANSMISSION RELATED CUSTOMER DEPOSITS <u>CW6A (1)</u>	DISTRIBUTION RELATED CUSTOMER DEPOSITS <u>CW6 (1)</u>	CUSTOMER ADVANCES <u>CW7 (2)</u>
1	RS,RTD	0	7,253	0
2	RTS	0	39	0
3	GS-1,BL	0	3,524	146,207
4	GS-3,IS-1	0	4,240	22,524
5	LP-4	0	667	0
6	IS-P	0	40	0
7	LP-5	0	0	0
8	IS-T	0	0	0
9	LP-6	0	0	0
10	LPEP	0	0	0
11	ISA	317	0	0
12	GH	0	168	0
13	SL/AL	0	19	0
14	L5-S	0	0	0
15	TOTAL PPUC	317	15,950	168,731
16	RES 66	0	0	0
17	RES 12	0	0	0
18	TOTAL RESALE	0	0	0
19	TOTAL SYSTEM	317	15,950	16,267
		168,731		168,731

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

PPL ELECTRIC UTILITIES CORPORATION
 SECONDARY CUSTOMER COMPONENT STUDY
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007

Line No.	BASIC DATA	TOTAL SYSTEM	RS	RTS	GS-1.BL	GS-3.IS-1	GH	SLAL
1	SINGLE PHASE EQUIVALENT CUSTOMERS	1,326,782	1,186,099	13,780	119,994	3,391	2,154	1,364
2	NETWORK EQUIVALENT CUSTOMERS	19,475	15,747	115	3,516	71	26	-
3	THREE PHASE EQUIVALENT CUSTOMERS	45,056	181	-	24,522	19,093	1,260	-
4	TOTAL EQUIVALENT CUSTOMERS	1,391,313	1,202,027	13,895	148,032	22,555	3,440	1,364

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

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

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

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

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF ENERGY ALLOCATORS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	ANNUAL SALES	ANNUALIZATION	ANNUALIZED SALES	GENERATION LEVEL
		MWH ES15	ADJUSTMENT MWH	CUSTOMER LEVEL MWH ES15A	MWH EG10
1	RS	13,344,145	383,432	13,727,577	15,020,018
2	RTS	363,492	(2,928)	360,563	394,510
3	GS-1,BL	1,924,499	(14,966)	1,909,533	2,089,314
4	GS-3,IS-1	8,566,841	62,794	8,629,635	9,442,108
5	LP-4	5,849,945	(48,478)	5,801,467	6,165,602
6	ISP	320,341	12,038	332,380	353,242
7	LP-5	3,053,220	(8,297)	3,044,923	3,140,483
8	IST	1,885,144	1,952	1,887,096	1,946,319
9	LP-6	427,174	2,603	429,777	443,265
10	LPEP	62,010	488	62,498	64,459
11	ISA	438,228	5,856	444,084	458,021
12	GH	336,399	(9,923)	326,476	357,213
13	SL/AL	112,250	(101,674)	10,576	11,572
14	L5-S	4,639	(2,115)	2,524	2,603
15	TOTAL PPUC	36,688,327	280,782	36,969,109	39,888,730

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW
GENERATION LEVEL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	12-CP DEMANDS	DEMAND ALLOCATOR AT	RATE CLASS MAXIMUM	DEMAND ALLOCATOR AT
		TRANSMISSION LEVEL	THE PRIMARY LEVEL	DEMANDS	THE SECONDARY LEVEL
		D10	D20		D30
1	RS	2,594,685	3,461,534	3,461,534	3,461,534
2	RTS	93,404	185,282	185,282	185,282
3	GS-1,BL	324,310	522,209	522,209	522,209
4	GS-3,IS-1	1,349,996	1,866,312	1,866,312	1,866,312
5	LP-4	871,408	1,101,623	1,101,623	0
6	ISP	46,716	57,060	57,060	0
7	LP-5	418,988	0	480,531	0
8	IST	232,544	0	256,637	0
9	LP-6	55,946	0	72,539	0
10	LPEP	23,338	0	42,322	0
11	ISA	59,884	0	101,598	0
12	GH	59,278	116,522	116,522	116,522
13	SL/AL	13,254	28,640	28,640	28,640
14	L5-S	823	0	19,032	0
15	TOTAL PPUC	6,144,573	7,339,182	8,311,841	6,180,499
16	RES 66	138,618	0	176,722	
17	RES 12	26,363	36,358	36,358	
18	TOTAL RESALE	164,981	36,358	213,080	
19	TOTAL SYSTEM	6,309,554	7,375,540	8,524,921	

PPL ELECTRIC UTILITIES CORPORATION
 DEMAND ALLOCATORS - MW
 AVERAGE & EXCESS RESPONSIBILITY METHOD
 FOR COST ALLOCATION PURPOSES
 12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	ALLOCATOR	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			GENERATION LEVEL ANNUAL ENERGY MWH	AVERAGE ANNUAL DEMAND	CLASS MAXIMUM DEMANDS(NCD)	CLASS EXCESS (3) - (2)	ADJUSTED CLASS EXCESS 1/	AVERAGE & EXCESS (2) + (5)	PRIMARY LEVEL
								D10	D20
1	RS,RTD		15,020,018	1,714,614	3,461,534	1,746,920	1,352,569	3,067,183	3,067,183
2	RTS		394,510	45,035	185,282	140,247	108,588	153,623	153,623
3	GS-1,BL		2,089,314	238,506	522,209	283,703	219,660	458,166	458,166
4	GS-3,IS-1		9,442,108	1,077,866	1,866,312	788,446	610,462	1,688,328	1,688,328
5	LP-4		6,165,602	703,836	1,101,623	397,787	307,990	1,011,826	1,011,826
6	IS-P		353,242	40,324	57,060	16,736	12,958	53,282	53,282
7	LP-5		3,140,483	358,503	480,531	122,028	94,481	452,984	0
8	IS-T		1,946,319	222,183	256,637	34,454	26,676	248,859	0
9	LP-6		443,265	50,601	72,539	21,938	16,986	67,587	0
10	LPEP		64,459	7,358	42,322	34,964	27,071	34,429	0
11	ISA		458,021	52,285	101,598	49,313	38,181	90,466	0
12	GH		357,213	40,778	116,522	75,744	58,645	99,423	99,423
13	SL/AL		11,572	1,321	28,640	27,319	21,152	22,473	22,473
14	L5-S		2,603	297	19,032	18,735	14,506	14,803	0
15	TOTAL PPUC		39,888,730	4,553,507	8,311,841	3,758,334	2,909,925	7,463,432	8,554,304

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

2007 VALUES

7,463,432	PEAK MONTH
4,553,507	AVERAGE DEMAND
2,909,925	EXCESS

16
17
18

PPL ELECTRIC UTILITIES CORPORATION

Exhibit JMK 2B

**Present 2007 Rates By Rate Class
Adjusted for Effect of Remand Proceeding Settlement**

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

**DOCUMENT
FOLDER**

DOCKETED
OCT 24 2007

Appendix F DOE - SEF Refund Adjustments

Rate	Component	Remand Rate	DIST DOE SEF CHANGE	DOE SEF RATE
RS	Customer	\$8.00	\$0.04000	\$7.96
	First 200 KWH	\$0.02275	\$0.00010	\$0.02265
	Next 600 KWH	\$0.02057	\$0.00009	\$0.02048
	Excess KWH	\$0.01931	\$0.00007	\$0.01924
RWO	Customer	\$15.52	\$0.03000	\$15.45
	All KWH	\$0.01984	\$0.00129	\$0.01855
RW1	Customer	\$15.52	\$0.07000	\$15.45
	First 200 KWH	\$0.02275	\$0.00010	\$0.02265
	Next 400 KWH	\$0.02057	\$0.00009	\$0.02048
	Next 600 KWH	\$0.02057	\$0.00009	\$0.02048
	Excess KWH	\$0.01931	\$0.00007	\$0.01924
RTS	Customer	\$16.59	\$0.14	\$16.45000
	First 2 on-peak KW	\$0.00	\$0.00	\$0.00000
	Excess on-peak KW	\$1.452	\$0.010	\$1.44200
	Allkwh			
RTD	Customer	\$15.96	\$0.07	\$15.89
	On-peak KWH	\$0.04061	\$0.00018	\$0.04043
	Off-peak KWH	\$0.01220	\$0.00005	\$0.01215
GS1	Customer	\$11.07	\$0.04	\$11.03
	First 5 KW	\$0.00	\$0.00	\$0.00
	Excess KW	\$2.28	\$0.01	\$2.27
	First 150 Hours	0.02379	\$0.00008	\$0.02371
	Excess KWH	0.01641	\$0.00003	\$0.01638
	T. O. D. Metering	\$14.50	\$0.05	\$14.45
	Unmetered Credit	(\$5.88000)	\$0.00000	-\$5.88
G1V	Customer	\$8.00	\$0.04	\$7.96
	First 200 KWH	\$0.02275	\$0.00010	\$0.02265
	Next 600 KWH	\$0.02057	\$0.00009	\$0.02048
	Excess KWH	\$0.01931	\$0.00007	\$0.01924
G1C	Excess KW	\$ 20.20	\$0.06	\$ 20.14
	All KWH	\$0.01220	\$0.00004	\$ 0.01216
	T. O. D. Metering	\$ 15.00	\$0.05	\$ 14.95

Appendix F DOE - SEF Refund Adjustments

Rate	Component	Remand Rate	DIST DOE SEF CHANGE	DOE SEF RATE
GS3	All KW	\$4.234	\$0.041	\$4.193
	First 200 Hours	\$0.00087	\$0.00001	\$0.00086
	Next 200 Hours	\$0.00069	\$0.00001	\$0.00068
	Excess KWH	\$0.00057	\$0.00000	\$0.00057
	T. O. D. Metering	\$14.22	\$0.14	\$14.08
G3V	Customer	\$8.00	\$0.04	\$7.96
	First 200 KWH	\$0.02275	\$0.00010	\$0.02265
	Next 600 KWH	\$0.02057	\$0.00009	\$0.02048
	Excess KWH	\$0.01931	\$0.00007	\$0.01924
G3C	Excess KW	\$20.20	\$0.19	\$20.01
	All KWH	\$0.01220	\$0.00011	\$0.01209
		\$15.00	\$0.14000	\$14.86
LP4	All KW	\$2.369	\$0.057	2.312
	First 200 Hours	\$0.00000	\$0.00000	\$0.00000
	Next 200 Hours	\$0.00000	\$0.00000	\$0.00000
	Excess KWH	\$0.00000	\$0.00000	\$0.00000
	T. O. D. Metering	\$14.30	\$0.350	13.950
L4C	All KW	\$2.486	\$0.057	\$2.429
	All KWH	\$0.00396	\$0.00009	\$0.00387
	T. O. D. Metering	\$15.00	\$0.35	\$14.65
ISP	All KW	4.879	\$0.121	4.758
	First 400 KWH	\$0.00000	\$0.00000	\$0.00000
	Excess KWH	\$0.00000	\$0.00000	\$0.00000
		\$14.70	\$0.370	14.33
LP5	All KW	\$0.230	\$0.058	\$0.172
	First 200 Hours	\$0.00000	\$0.00000	\$0.00000
	Next 200 Hours	\$0.00000	\$0.00000	\$0.00000
	Excess KWH	\$0.00000	\$0.00000	\$0.00000
	T. O. D. Metering	\$10.80	\$2.750	\$8.05
IST	All KW	\$0.836	\$0.251	\$0.585
	First 400 KWH	\$0.00000	\$0.00000	0.00000
	Excess KWH	\$0.00000	\$0.00000	0.00000
	T. O. D. Metering	\$12.23	\$3.670	\$8.560

Appendix F DOE - SEF Refund Adjustments

Rate	Component	Remand Rate	DIST DOE SEF CHANGE	DOE SEF RATE
LP6	All KW	\$0.109	\$0.067	\$0.042
	First 400 Hours	\$0.00000	\$0.00000	\$0.00000
	Next 200 Hours	\$0.00000	\$0.00000	\$0.00000
	Excess KWH	\$0.00000	\$0.00000	\$0.00000
	T. O. D. Metering	\$7.05	\$4.37	\$2.68
LEP	Facility Charge	\$3,410.00	\$80.89	\$3,329.11
	All KW	\$1.378	\$0.033	\$1.345
	First 60 Hours	\$0.00000	\$0.000	\$0.00
	Next 250 Hours	\$0.00000	\$0.000	\$0.00
	Excess KWH	\$0.00000	\$0.000	\$0.00
	T. O. D. Metering	\$15.00	\$0.36	\$14.64
	230 KV Credit	\$0.00	\$0.00	\$0.00
ISA	Customer Charge	\$21,340.00	\$1,517.27	\$19,822.73
	All KW	\$3.28	\$0.230	\$3.05
	Firm KWH	\$0.00019	\$0.00001	\$0.00018
	Interruptible KWH	\$0.00000	\$0.00	\$0.00000
IS1	Customer	\$850.00	\$4.61	\$845.39
	All KW	\$0.000	\$0.000	\$0.000
	First 730 Hours	\$0.00000	\$0.00000	\$0.00000
	Excess KWH	\$0.00000	\$0.00000	\$0.00000
BL	All KWH	\$0.04037	\$0.00012	\$0.04025
GH1	Customer	\$18.34	\$0.12	\$18.22
	All KW	\$2.22	\$0.01	\$2.21
	First 150 Hours	\$0.01539	\$0.00010	\$0.01529
	Excess KWH	\$0.00835	\$0.00005	\$0.00830
	T. O. D. Metering	\$13.62	\$0.05	\$13.57
GH2	Customer	\$18.30	\$0.12	\$18.18
	First 200 KWH	\$0.00000	\$0.00000	\$0.00000
	Excess KWH	\$0.01203	\$0.00008	\$0.01195

Appendix F DOE - SEF Refund Adjustments

Rate	Component	Remand Rate	DIST DOE SEF CHANGE	DOE SEF RATE
Standby	<u>Back-Up Power Distribution Charge:</u>			
	Service at 480 Volts or Less - All KW	1.495	\$0.0000	1.495
	Service at 480 Volts or Less - All KWH	\$0.00232	\$0.0000	0.00232
	Service at 12 KV - All KW	0.968	\$0.0000	0.968
	Service at 12 KV - All KWH	\$0.00042	\$0.0000	0.00042
	Service at 69 KV or Higher - All KW	\$0.089	\$0.0020	0.087
	Service at 69 KV or Higher - All KWH	\$0.00000	\$0.0000	0.00000
	<u>Maintenance Power Distribution Charge:</u>			
	Service at 480 Volts or Less - All KWH	\$0.00232	\$0.00000	\$0.00232
	Service at 12 KV - All KWH	\$0.00042	\$0.00000	\$0.00042
	Service at 69 KV or Higher - All KWH	\$0.00000	\$0.00000	\$0.00000

Appendix F DOE - SEF Refund Adjustments

RATE SCHEDULE SA

<u>TYPE OF SERVICE</u>	<u>LUMEN</u>	<u>NUMBER</u>	<u>ANNUAL</u> <u>KWH</u>	<u>MONTHLY RATE</u>		
				<u>DIST RMD</u> <u>CHARGE</u>	<u>DIST DOE SEF</u> <u>CHANGE</u>	<u>DOE SEF</u> <u>RATE</u>
OVERHEAD						
WOOD POLE	6650	19,690	15,499,968	\$ 10.390	\$ 0.008	\$ 10.382
	9500	9,305	7,324,896	\$ 10.390	\$ 0.008	\$ 10.382
			22,824,864			

Appendix F DOE - SEF Refund Adjustments

RATE SCHEDULE SM

TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE		
				DIST RMD CHARGE	DIST DOE SEF CHANGE	DOE SEF RATE
OVERHEAD						
WOOD POLE	3350	1,598	941,222	\$ 8.487	\$	0.006 \$ 8.481
	6650	1,570	1,444,400	\$ 10.516	\$	0.008 \$ 10.508
	10500	23	29,578	\$ 13.541	\$	0.010 \$ 13.531
	20000	67	136,546	\$ 17.356	\$	0.013 \$ 17.343
	34000	3	10,422	\$ 28.475	\$	0.021 \$ 28.454
	51000	10	48,010	\$ 36.216	\$	0.027 \$ 36.189
METAL POLE	6650	4	3,680	\$ 16.444	\$	0.012 \$ 16.432
	10500	8	10,288	\$ 19.320	\$	0.015 \$ 19.305
	20000	11	22,418	\$ 23.238	\$	0.018 \$ 23.220
	34000	0	0	\$ 34.540	\$	0.026 \$ 34.514
	51000	0	0	\$ 42.577	\$	0.032 \$ 42.545
UNDERGROUND						
WOOD POLE	3350	13	7,657	\$ 13.758	\$	0.010 \$ 13.748
	6650	301	276,920	\$ 16.097	\$	0.012 \$ 16.085
LOW MOUNT	3350	412	242,668	\$ 15.078	\$	0.011 \$ 15.067
	6650	335	308,200	\$ 17.374	\$	0.013 \$ 17.361
HIGH MOUNT	6650	12	11,040	\$ 19.400	\$	0.007 \$ 19.393
	10500	0	0	\$ 22.106	\$	0.017 \$ 22.089
	20000	362	737,756	\$ 26.230	\$	0.020 \$ 26.210
	34000	9	31,266	\$ 38.420	\$	0.029 \$ 38.391
	51000	10	48,010	\$ 46.437	\$	0.035 \$ 46.402
MULTIPLE UNIT	6650	5	4,600	\$ 8.791	\$	0.007 \$ 8.784
	10500	0	0	\$ 12.343	\$	0.009 \$ 12.334
	20000	10	20,380	\$ 15.450	\$	0.012 \$ 15.438
	34000	0	0	\$ 26.728	\$	0.020 \$ 26.708
	51000	0	0	\$ 34.474	\$	0.026 \$ 34.448
CUSTOMER OWNI	3350	95	55,955	\$ 4.901	\$	0.004 \$ 4.897
	6650	31	28,520	\$ 7.024	\$	0.005 \$ 7.019
	10500	0	0	\$ 9.444	\$	0.007 \$ 9.437
	20000	7	14,266	\$ 13.569	\$	0.010 \$ 13.559

Appendix F
DOE - SEF Refund Adjustments
 RATE SCHEDULE SHS

TYPE OF SERVICE	LUMEN NUMBER	ANNUAL KWH	MONTHLY RATE			
			DIST RMD CHARGE	DIST DOE SEF CHANGE	DOE SEF	
					DOE SEF RATE	
OVERHEAD						
WOOD POLE	5800	26,505	9,462,285	\$ 8.364	\$ 0.004	\$ 8.360
	9500	31,149	15,948,288	\$ 9.389	\$ 0.005	\$ 9.384
	16000	7,267	5,472,051	\$ 10.570	\$ 0.005	\$ 10.565
	25500	2,724	3,701,916	\$ 14.847	\$ 0.007	\$ 14.840
	50000	542	1,156,086	\$ 19.542	\$ 0.010	\$ 19.532
METAL POLE	5800	148	52,836	\$ 11.792	\$ 0.006	\$ 11.786
	9500	499	255,488	\$ 12.574	\$ 0.006	\$ 12.568
	16000	194	146,082	\$ 13.608	\$ 0.007	\$ 13.601
	25500	126	171,234	\$ 17.495	\$ 0.009	\$ 17.486
	50000	6	12,798	\$ 21.833	\$ 0.011	\$ 21.822
UNDERGROUND						
WOOD POLE	5800	1,163	415,191	\$ 13.726	\$ 0.007	\$ 13.719
	9500	3,286	1,682,432	\$ 14.908	\$ 0.008	\$ 14.900
LOW MOUNT	5800	4,822	1,721,454	\$ 13.853	\$ 0.007	\$ 13.846
	9500	10,562	5,407,744	\$ 14.995	\$ 0.008	\$ 14.987
HIGH MOUNT	9500	1,270	650,240	\$ 18.144	\$ 0.009	\$ 18.135
	16000	1,112	837,336	\$ 19.161	\$ 0.010	\$ 19.151
	25500	913	1,240,767	\$ 26.580	\$ 0.013	\$ 26.567
	50000	345	735,885	\$ 31.057	\$ 0.016	\$ 31.041
MULTIPLE UNIT	5800	61	21,777	\$ 7.487	\$ 0.004	\$ 7.483
	9500	225	115,200	\$ 8.470	\$ 0.004	\$ 8.466
	16000	146	109,938	\$ 8.888	\$ 0.004	\$ 8.884
	25500	140	190,260	\$ 12.245	\$ 0.006	\$ 12.239
	50000	85	181,305	\$ 15.047	\$ 0.008	\$ 15.039
			49,688,593			

Appendix F
DOE - SEF Refund Adjustments
RATE SCHEDULE SE

TYPE OF SERVICE	LUMEN	NUMBER	ANNUAL KWH	MONTHLY RATE		
				DIST RMD CHARGE	DIST DOE SEF CHANGE	PROPOSED
						DOE SEF RATE
UTILITY POLE	3350	115	67,735	\$ 0.06680	\$ 0.00018	\$ 0.06662
	6650	63	57,960	\$ 0.06680	\$ 0.00018	\$ 0.06662
	5800	6,691	2,388,687	\$ 0.06680	\$ 0.00018	\$ 0.06662
	9500	13,172	6,744,064	\$ 0.06680	\$ 0.00018	\$ 0.06662
	10500	40	51,440	\$ 0.06680	\$ 0.00018	\$ 0.06662
	16000	5,296	3,987,888	\$ 0.06680	\$ 0.00018	\$ 0.06662
	20000	256	521,728	\$ 0.06680	\$ 0.00018	\$ 0.06662
	25500	1,628	2,212,452	\$ 0.06680	\$ 0.00018	\$ 0.06662
	34000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	50000	90	191,970	\$ 0.06680	\$ 0.00018	\$ 0.06662
	51000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	7900	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	21000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	22000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	14000	3	2,709	\$ 0.06680	\$ 0.00018	\$ 0.06662
	19000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	36000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	37000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	3500	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	6500	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	8000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
	12000	0	0	\$ 0.06680	\$ 0.00018	\$ 0.06662
CUSTOMER POLE	3350	28	16,492	\$ 0.02977	\$ 0.00008	\$ 0.02969
	6650	758	697,360	\$ 0.02977	\$ 0.00008	\$ 0.02969
	10500	703	904,058	\$ 0.02977	\$ 0.00008	\$ 0.02969
	20000	477	972,126	\$ 0.02977	\$ 0.00008	\$ 0.02969
	34000	1	3,474	\$ 0.02977	\$ 0.00008	\$ 0.02969
	51000	137	657,737	\$ 0.02977	\$ 0.00008	\$ 0.02969
	5800	1,937	691,509	\$ 0.02977	\$ 0.00008	\$ 0.02969
	9500	4,160	2,129,920	\$ 0.02977	\$ 0.00008	\$ 0.02969
	16000	3,474	2,615,922	\$ 0.02977	\$ 0.00008	\$ 0.02969
	25500	2,453	3,333,627	\$ 0.02977	\$ 0.00008	\$ 0.02969
	50000	2,411	5,142,663	\$ 0.02977	\$ 0.00008	\$ 0.02969
	21000	20	24,940	\$ 0.02977	\$ 0.00008	\$ 0.02969
	22000	1,767	1,747,563	\$ 0.02977	\$ 0.00008	\$ 0.02969
	7900	478	265,290	\$ 0.02977	\$ 0.00008	\$ 0.02969
	14000	306	276,318	\$ 0.02977	\$ 0.00008	\$ 0.02969
	19000	54	53,784	\$ 0.02977	\$ 0.00008	\$ 0.02969
	36000	42	82,362	\$ 0.02977	\$ 0.00008	\$ 0.02969
	37000	28	43,960	\$ 0.02977	\$ 0.00008	\$ 0.02969
	3500	0	0	\$ 0.02977	\$ 0.00008	\$ 0.02969

Appendix F
DOE - SEF Refund Adjustments

RATE SCHEDULE TS(R)

TYPE OF SERVICE	WATTS	NUMBER	ANNUAL KWH	MONTHLY RATE		
				DIST RMD CHARGE	DIST DOE SEF CHANGE	PROPOSED
						DOE SEF RATE
TRAFFIC SIGNAL						
	25	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	50	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	60	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	67	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	69	417	252,202	\$ 0.05471	\$ 0.00009	\$ 0.05462
	100	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	104	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	107	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	116	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	125	0	0	\$ 0.05471	\$ 0.00009	\$ 0.05462
	134	59	69,242	\$ 0.05471	\$ 0.00009	\$ 0.05462
			321,444			

Appendix F
DOE - SEF Refund Adjustments
 RATE SCHEDULE SI-1(R)

<u>TYPE OF SERVICE</u>	<u>LUMEN</u>	<u>NUMBER</u>	<u>ANNUAL</u> <u>KWH</u>	<u>MONTHLY RATE</u>		
				<u>DIST RMD</u> <u>CHARGE</u>	<u>DIST DOE SEF</u> <u>CHANGE</u>	<u>DOE SEF</u> <u>RATE</u>
OVERHEAD						
WOOD POLE	600	195	48,555	\$ 4.723	\$ 0.003	\$ 4.720
	1000	17	7,531	\$ 5.854	\$ 0.004	\$ 5.850
UNDERGROUND						
LOW MOUNT	4000	19	26,714	\$ 17.437	\$ 0.011	\$ 17.426
			82,800			

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

CERTIFICATION OF SERVICE

Via FedEx

I hereby certify that I have this day served a true copy of the foregoing documents upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Administrative Law Judge
Susan D. Colwell
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

Lafayette Morgan
Richard Galligan
Exeter Associates Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Peter Q. Nyce, Jr., Esquire
U.S. Army Legal Services Agency
901 North Stuart Street
Arlington, VA 22203-1837

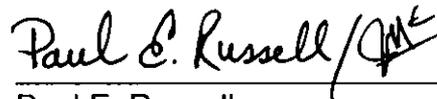
Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

Kenneth L. Kincel
38 (611) Fawn Ridge Drive
Wintergreen, VA 22958

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Dated: June 26, 2007



Paul E. Russell

OALJ Hearing Report

Please Check Those Blocks Which Apply

Docket No.:	R-00072155		YES	NO
		Prehearing Held:	<input type="checkbox"/>	<input type="checkbox"/>
Case Name:	Pa PUC v. PPL Electric Utilities Corporation	Hearing Held:	<input type="checkbox"/>	<input type="checkbox"/>
	Public Input Hearing	Testimony Taken:	<input type="checkbox"/>	<input type="checkbox"/>
		Transcript Due:	<input type="checkbox"/>	<input type="checkbox"/>
		Hearing Concluded:	<input type="checkbox"/>	<input type="checkbox"/>
Location:	Harrisburg	Further Hearing Needed:	<input type="checkbox"/>	<input type="checkbox"/>
		Estimated Add'l Days:		
Date:	Wednesday, June 27, 2007			
		RECORD CLOSED:	<input type="checkbox"/>	<input type="checkbox"/>
ALJ:	Susan D. Colwell	DATE:		
		Briefs to be Filed:	<input type="checkbox"/>	<input type="checkbox"/>
Reporting Firm:	Commonwealth Reporting	DATE:		
		Bench Decision:	<input type="checkbox"/>	<input type="checkbox"/>
		REMARKS:		

DOCUMENT
FOLDER

RECEIVED

JUN 29 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PLEASE PRINT CLEARLY – Incomplete information may result in delay of processing.

Name and Telephone Number	Address	Who are you representing?
<div style="text-align: center; font-size: 2em;">✓</div> Paul E. Russell, Esq.	Two North Ninth Street <small>City: Allentown State: PA Zip: 18101-1179</small>	PPL Electric Utilities Corporation
Telephone:	E-mail Address:	Fax Number:
Aron Beatty	555 Walnut Street Forum Place <small>City: Harrisburg State: PA Zip: 17101-1923</small>	Office of Consumer Advocate
Telephone: 717-783-5048	E-mail Address: abeatt@pa.pucca.org	Fax Number: 717-783-7152
Steven C. Gray	Commerce Building 300 North Second Street, Suite 1102 <small>City: Harrisburg State: PA Zip: 17101</small>	Office of Small Business Advocate
Telephone: 717-783-2525	E-mail Address: sgray@pa.pucca.org	Fax Number: 717-783-2831

Check this box if additional parties or attendees appear on back of form.


 Reporter's Signature

Name and Telephone Number	Address			Who are you representing?
Kenneth L. Mickens	P.O. Box 3265			Office of Trial Staff
	City Harrisburg	State PA	17105-3265	
Telephone: (717) 287-1474	E-mail Address:			Fax Number:
Eric J. Epstein	4100 Hillside Drive			Pro se
	City Harrisburg	State PA	Zip 17112	
Telephone: (717) 541-1101	E-mail Address: ericepstein@comcast.net			Fax Number: (717) 5487
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City			
Telephone:	E-mail Address:			Fax Number: (
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:

Note: Completion of this form does not constitute an entry of appearance, see 52 Pa. Code §§1.24 and 1.25.

ORIGINAL

Paul E. Russell
Associate General Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.4254 Fax 610.774.6726
perussell@pplweb.com



FEDERAL EXPRESS

June 28, 2007

**DOCUMENT
FOLDER**

RECEIVED

James J. McNulty, Esquire
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

JUN 28 2007

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

**Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Mr. McNulty:

Attached for filing, pursuant to the Commission's regulations, 52 Pa. Code § 5.342(d), is a Certificate of Service identifying responses to interrogatories that PPL Electric Utilities Corporation served today on the active participants in this proceeding.

If you have any questions regarding these responses, please call.

Very truly yours,

Paul E. Russell
Paul E. Russell

Attachment

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

RECEIVED

JUN 28 2007

CERTIFICATION OF SERVICE

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

Via FedEx

I hereby certify that I have this day served a true copy of the responses of PPL Electric Utilities Corporation to the Office of Consumer Advocate's Interrogatories, Set VI, Question 15, Set XI, Questions 1 through 47, Set XII, Questions 1 through 19, and an update to Set VIII, Question 1, upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Lafayette Morgan
Richard Galligan
Exeter Associates, Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Roger Colton
Fisher, Sheehan and Colton
34 Warwick Road
Belmont, MA 02478

Dated: June 28, 2007


Paul E. Russell

OALJ Hearing Report

Please Check Those Blocks Which Apply

Docket No.:	R-00072155		YES	NO
		Prehearing Held:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Case Name:	Pa PUC v. PPL Electric Utilities Corporation	Hearing Held:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Public Input Hearing	Testimony Taken:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Transcript Due:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Hearing Concluded:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Location:	Wilkes-Barre	Further Hearing Needed:	<input type="checkbox"/>	<input type="checkbox"/>
		Estimated Add'l Days:		
Date:	Thursday, June 28, 2007			
		RECORD CLOSED:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ALJ:	Susan D. Colwell	DATE:		
		Briefs to be Filed:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reporting Firm:	Commonwealth Reporting	DATE:		
		Bench Decision:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
RECEIVED		REMARKS:		
JUL " 3 2007		PUBLIC INPUT HRG.		
PA PUBLIC UTILITY COMMISSION SECRETARY'S BUREAU				

PLEASE PRINT CLEARLY - Incomplete information may result in delay of processing.

Name and Telephone Number	Address	Who are you representing?	
<p><i>PAUL E. RUSSELL</i></p> <p>Paul E. Russell, Esq.</p> <p>Telephone:</p>	Two North Ninth Street	<p>PPL Electric Utilities Corporation</p> <p style="font-size: 2em; text-align: center;">DOCUMENT FOLDER</p>	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">City Allentown</td> <td style="width: 33%;">State PA</td> <td style="width: 33%;">Zip 18101-1179</td> </tr> </table>		City Allentown
City Allentown	State PA	Zip 18101-1179	
<p><i>Jennedy E. Santolla</i></p> <p>Telephone: (717) 783-5048</p>	555 Walnut Street Forum Place	<p>Office of Consumer Advocate</p>	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">City Harrisburg</td> <td style="width: 33%;">State PA</td> <td style="width: 33%;">Zip 17101-1923</td> </tr> </table>		City Harrisburg
City Harrisburg	State PA	Zip 17101-1923	
E-mail Address: <i>j.santolla@puc.pa.gov</i>		Fax Number: (717) 783-7152	
<p><i>Steven C. Gray</i></p> <p>Telephone: (717) 783-2525</p>	Commerce Building 300 North Second Street, Suite 1102	<p>Office of Small Business Advocate</p>	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">City Harrisburg</td> <td style="width: 33%;">State PA</td> <td style="width: 33%;">Zip 17101</td> </tr> </table>		City Harrisburg
City Harrisburg	State PA	Zip 17101	
E-mail Address: <i>SARAH@STATE.PA.US</i>		Fax Number:	

Check this box if additional parties or attendees appear on back of form.

Reporter's Signature

Name and Telephone Number	Address			Who are you representing?
Charles Daniel Shields	P.O. Box 3265			Office of Trial Staff
	City Harrisburg	State PA	17105-3265	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number: (
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:

Note: Completion of this form does not constitute an entry of appearance, see 52 Pa. Code §§1.24 and 1.25.

OALJ Hearing Report

Please Check Those Blocks Which Apply

Docket No.:	R-00072155	Prehearing Held:	YES	NO
Case Name:	Pa PUC v. PPL Electric Utilities Corporation	Hearing Held:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Public Input Hearing	Testimony Taken:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Transcript Due:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Hearing Concluded:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Location:	Scranton	Further Hearing Needed:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Estimated Add'l Days:		
Date:	Thursday, June 28, 2007	RECORD CLOSED:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ALJ:	Susan D. Colwell	DATE:		
		Briefs to be Filed:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reporting Firm:	Commonwealth Reporting	DATE:		
		Bench Decision:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<div style="font-size: 2em; font-weight: bold; margin-bottom: 10px;">RECEIVED</div> <div style="font-size: 1.2em; margin-bottom: 5px;">JUL " 3 2007</div> <div style="font-size: 0.8em; margin-bottom: 5px;">PA PUBLIC UTILITY COMMISSION</div> <div style="font-size: 0.8em; margin-bottom: 5px;">SECRETARY'S BUREAU</div> <div style="font-size: 0.8em;">PLEASE PRINT CLEARLY - Incomplete Information may result in delay of processing.</div>		REMARKS:		
		PUBLIC INPUT HRG.		
		DOCUMENT		
		FOLDER		

Name and Telephone Number	Address	Who are you representing?
Paul E. Russell, Esq.	Two North Ninth Street <small>City: Allentown State: PA Zip: 18101-1179</small>	PPL Electric Utilities Corporation
Jennedy E. Santolla	555 Walnut Street Forum Place <small>City: Harrisburg State: PA Zip: 17101-1923</small>	Office of Consumer Advocate 717-783-5048
Steven C. Gonyea	Commerce Building 300 North Second Street, Suite 1102 <small>City: Harrisburg State: PA Zip: 17101</small>	Office of Small Business Advocate
	E-mail Address: <i>jsantolla@pauca.org</i>	Fax Number: <i>717-783-7152</i>
	E-mail Address: <i>SRAN@STATE.PA.US</i>	Fax Number:

Check this box if additional parties or attendees appear on back of form.



Reporter's Signature

Name and Telephone Number	Address			Who are you representing?
Charles Daniel Shields	P.O. Box 3265			Office of Trial Staff
	City Harrisburg	State PA	17105-3265	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City			
Telephone:	E-mail Address:			Fax Number: (
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:
	City	State	Zip	
Telephone:	E-mail Address:			Fax Number:

Note: Completion of this form does not constitute an entry of appearance, see 52 Pa. Code §§1.24 and 1.25.

Paul E. Russell
Associate General Counsel

DOCUMENT
FOLDER

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.4254 Fax 610.774.6726
perussell@pplweb.com



FEDERAL EXPRESS

June 29, 2007

James J. McNulty, Esquire
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

ORIGINAL

RECEIVED

JUN 29 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

**Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Mr. McNulty:

Attached for filing, pursuant to the Commission's regulations, 52 Pa. Code § 5.342(d), is a Certificate of Service identifying responses to interrogatories that PPL Electric Utilities Corporation served today on the active participants in this proceeding.

If you have any questions regarding these responses, please call.

Very truly yours,

Paul E. Russell

Paul E. Russell

Attachment

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

CERTIFICATION OF SERVICE

Via FedEx

I hereby certify that I have this day served a true copy of the responses of PPL Electric Utilities Corporation to the Office of Consumer Advocate's Interrogatories, Set XIII, Questions 1 through 14, upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

RECEIVED

JUN 29 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

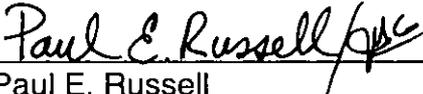
David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Lafayette Morgan
Richard Galligan
Exeter Associates, Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Roger Colton
Fisher, Sheehan and Colton
34 Warwick Road
Belmont, MA 02478

Dated: June 29, 2007


Paul E. Russell

Paul E. Russell
Associate General Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.4254 Fax 610.774.6726
perussell@pplweb.com



FEDERAL EXPRESS

RECEIVED

**DOCUMENT
FOLDER**

July 2, 2007

JUL - 2 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

RECEIVED

JUL - 3 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

James J. McNulty, Esquire
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

**Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Mr. McNulty:

Attached for filing, pursuant to the Commission's regulations, 52 Pa. Code § 5.342(d), is a Certificate of Service identifying responses to interrogatories that PPL Electric Utilities Corporation served today on the active participants in this proceeding.

If you have any questions regarding these responses, please call.

Very truly yours,

Paul E. Russell

Attachment

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

CERTIFICATION OF SERVICE

RECEIVED

JUL - 2 2007

Via FedEx

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

I hereby certify that I have this day served a true copy of the responses of PPL Electric Utilities Corporation to the PP&L Industrial Customer Alliance's Interrogatories, Set II, Questions 1 through 19, upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Lafayette Morgan
Exeter Associates, Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Dated: July 2, 2007



Paul E. Russell



DEPARTMENT OF THE ARMY
UNITED STATES ARMY LEGAL SERVICES AGENCY
901 NORTH STUART STREET
ARLINGTON VA 22202-1837

DOCUMENT
FOLDER
ORIGINAL

REPLY TO
ATTENTION OF

July 5, 2007

JALS-RL
U-4176

SUBJECT: Pennsylvania Public Utility Commission v PPL Electric Utilities Corp.
Pa. PUC Docket No. R-00072155 C 0020

Hon. James J. McNulty
Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

RECEIVED

JUL 05 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Dear Secretary McNulty:

Enclosed for filing in the above captioned case please find an Original and three copies of a Certificate indicating that the Direct Testimony of Kenneth L. Kincel on behalf of the consumer interest of the U.S. Department of Defense and All Federal Executive Agencies was served on the Parties to the subject proceeding, pursuant to paragraph No. 7 of ALJ Colwell's May 11, 2007 Scheduling Order.

Copies of this filing have been served in accordance with the attached Certificate of Service. If there are any questions concerning this matter please call me at (703) 696-1644.

Sincerely,

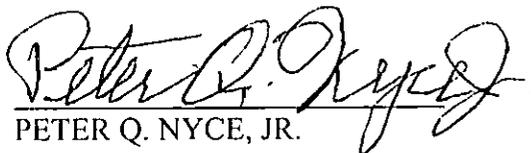
Peter Q. Nyce, Jr.
General Attorney
Regulatory Law Office

Enclosures
cc:
Service list

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing documents filed on behalf of the consumer interests of the United States Department of Defense and All Federal Executive Agencies were sent to the parties on the attached service list by UPS Overnight or first class mail, postage prepaid on July 5, 2007.

Dated at Arlington County, Virginia, this 5th day of July 2007.


PETER Q. NYCE, JR.

RECEIVED

JUL 05 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

R-00072155 PENNSYLVANIA PUBLIC UTILITY COMMISSION v. PPL
ELECTRIC UTILITIES CORPORATION

KENNETH MICKENS ESQ
CHARLES DANIEL SHIELDS ESQ PA
PUBLIC UTILITY COMMISSION
OFFICE OF TRIAL STAFF
PO BOX 3265
HARRISBURG PA 17101-3265
717.787.4886

STEVEN C GRAY ESQUIRE
OFFICE OF- SMALL BUSINESS ADV
SUITE 1102 COMMERCE BUILDING
300 NORTH SECOND STREET
HARRISBURG PA 17101
717.783.2525

DAVID B MACGREGOR ESQUIRE
POST & SCHELL PC
FOUR PENN CENTER
1608 JOHN F KENNEDY BOULEVARD
PHILADELPHIA PA 19103

CHARLES MCPHEDRAN, SR ATTORNEY
PENN FUTURE
1518 WALNUT STREET
SUITE 1100
PHILADELPHIA PA 19102

MICHAEL W GANG ESQUIRE
MICHAEL W HASSELL ESQUIRE
JOHN H ISOM ESQUIRE
POST & SCHELL PC
17 NORTH SECOND ST 12TH FL
HARRISBURG PA 17101-1601

PAMELA C POLACEK ESQUIRE
VASILIKE KARANDRIKAS ESQ, MCNEES
WALLACE & NURICK
PO BOX 1166
100 PINE STREET
HARRISBURG PA 17108-1166

PAUL E RUSSELL ESQUIRE
PPL SERVICES CORPORATION
TWO NORTH NINTH STREET
ALLENTOWN PA 18101-1179

CRAIG A DOLL ESQUIRE
25 WEST SECOND STREET
PO BOX 403
HUMMELSTOWN PA 17036-0403

TANYA J MCCLOSKY ESQ
ARON J BEATTY ESQ
JENNEDY C SANTOLLA ESQ
OFFICE OF CONSUMER ADVOCATE
555 WALNUT STREET
5TH FLOOR FORUM PLACE
HARRISBURG PA 17101-1923
717.783.5848

ANDREW T BOSAK
343 S SECOND STREET
STEELTON PA 17113

DANIEL D GRAHAM
217 N SECOND STREET
HARRISBURG PA 17181

STEPHANIE CRAYTON
460 E CENTRAL AVENUE
SOUTH WILLIAMSPORT PA 17782

JUDITH A LEWIS-WALTON
777 WALNUT STREET
POTTSVILLE PA 17901

MARGARET GAY
23 W BERGH STREET
PLAINS PA 18705

ERIC JOSEPH EPSTEIN
4100 HILLSDALE ROAD
HARRISBURG PA 17112

MR FRANK RICHARDS
RICHARDS ENERGY GROUP
3901 NOLT ROAD BUILDING #1
LANDISVILLE PA 17538

GREGORY B CLEMENS
126 EAST 6TH STREET
BERWICK PA 18603

FRANK TOKARZ
RD-2
BOX 117
OLYPHANT PA 18447

DEB EASTMAN
418 BLOOM STREET
DANVILLE PA 17821

STEPHEN J BARON
J KENNEDY AND ASSOCIATES INC
570 COLONIAL PARK DRIVE
SUITE 305
ROSWELL GA 30075

PETER Q. NYCE JR.
REGULATORY LAW OFFICE
US ARMY LEGAL SERVICES
AGENCY
901 N. STUART ST.
SUITE 713.
ARLINGTON, VA 22203

KENNETH L. KINCEL
DECISION ANALYSIS
CORPORATION OF VA
8009 SNOWPINE WAY
SUITE 100
MCLEAN, VA 22102

ALJ SUSAN D. COLWELL
PENNSYLVANIA PUBLIC UTILITY
COMMISSION
COMMONWEALTH KEYSTONE
BUILDING
400 NORTH STREET
HARRISBURG, PA 17120



OFFICE OF SMALL BUSINESS ADVOCATE
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, Pennsylvania 17101

DOCUMENT
FOLDER

William R. Lloyd, Jr.
Small Business Advocate

(717) 783-2525
(717) 783-2831 (FAX)

July 6, 2007

E-mail and Hand Delivery

Hon. Susan Colwell
Administrative Law Judge
Pa. Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

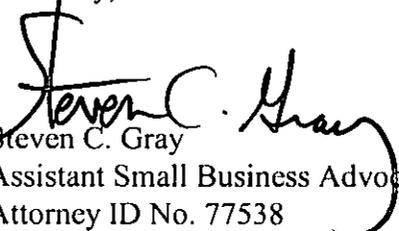
**Re: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Judge Colwell:

Enclosed are two copies of the Direct Testimony and Exhibits of Robert D. Knecht, labeled OSBA Statement No. 1, on behalf of the Office of Small Business Advocate.

As evidenced by the enclosed certificate of service, all parties have been served as indicated.

Sincerely,


Steven C. Gray
Assistant Small Business Advocate
Attorney ID No. 77538

Enclosures

cc: Parties of Record

Robert D. Knecht

RECEIVED
PA PUC
07 JUL -9 AM 8:15

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PPL Electric Utilities Corporation :
Notice of Anticipated Filing of a General : Docket No. R-00072155
Rate Increase :

CERTIFICATE OF SERVICE

I certify that I am serving two copies of the Direct Testimony and Exhibits of Robert D. Knecht, labeled OSBA Statement No. 1, on behalf of the Office of Small Business Advocate, by e-mail and first class mail (unless otherwise indicated) upon the persons addressed below:

Hon. Susan D. Colwell
Administrative Law Judge
Pa. Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265
(717) 787-1191
(717) 787-0481 (fax)
scolwell@state.pa.us
(Hand Delivery only)

Paul E. Russell, Esquire
Corporate Counsel
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179
(610) 774-4254
(610) 774-6726 (fax)
perussell@pplweb.com

Charles McPhedran
PennFuture
1518 Walnut Street - #1100
Philadelphia, PA 19102
(215) 545-9692
(215) 545-9637 (fax)
mephedran@pennfuture.org

David B. MacGregor, Esquire
Post & Schell, PC
Four Penn Center
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808
(215) 587-1197
(215) 320-4879 (fax)
dmacgregor@postschell.com

Tanya McCloskey, Esquire
Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office of Consumer Advocate
555 Walnut Street - Fifth Floor
Harrisburg, PA 17101-1923
(717) 783-5048
(717) 783-7152 (fax)
tmccloskey@paoca.org
abeatty@paoca.org
jsantolla@paoca.org
(E-mail and Hand Delivery)

Kenneth L. Mickens, Esquire
Charles Daniel Shields, Esquire
Office of Trial Staff
Pa. Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105
(717) 787-1976
(717) 772-2677 (fax)
Kmickens@state.pa.us
chshields@state.pa.us
(E-mail and Hand Delivery)

John H. Isom, Esquire
Michael W. Gang, Esquire
Michael W. Hassell, Esquire
Post & Schell
17 North Second Street - 12th Floor
Harrisburg, PA 17101-1601
(717) 612-6032
(717) 731-1985 (fax)
jisom@postschell.com
mgang@postschell.com
mhassell@postschell.com

Frank Richards
Richards Energy Group
3901 Nolt Road - Bldg. #1
Landisville, PA 17538
(First class mail only)

Joseph L. Vullo, Esquire
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18704
(570) 288-6441
(570) 288-4598 (fax)
jlvullo@aol.com

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113
(First class mail only)

Daniel D. Graham
217 N. Second Street
Apt. B (2RR)
Harrisburg, PA 17101
(First class mail only)

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702
(First class mail only)

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901
(First class mail only)

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees Wallace & Nurick
P. O. Box 1166
Harrisburg, PA 17108-1166
(717) 232-8000
(717) 237-5300 (fax)
dkleppinger@mwn.com
ppolacek@mwn.com
vkandrikas@mwn.com

Stephen J. Baron
J. Kennedy and Associates, Inc.
570 Colonial Park Drive - #305
Roswell, GA 30075
(First class mail only)

Craig A. Doll, Esquire
25 West Second Street
P. O. Box 403
Hummelstown, PA 17036-0403
(717) 566-9000
(717) 566-9901 (fax)
cdoll76342@aol.com

Thomas T. Niesen, Esquire
Thomas Thomas Armstrong & Niesen
212 Locust Street - Suite 500
P. O. Box 9500
Harrisburg, PA 17108-9500
(717) 255-7641
(717) 236-8278 (fax)
tniesen@ttanlaw.com

Margaret Gay
23 W. Bergh Street
Plains, PA 18705
(First class mail only)

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112
ericepstein@comcast.net

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106
(First class mail only)

Deb Eastman
418 Bloom Street
Danville, PA 17821
(First class mail only)

Frank Tokarz
R. D. 2
Box 117
Olyphant, PA 18447
(First class mail only)

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603
(First class mail only)

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551
(First class mail only)

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944
(First class mail only)

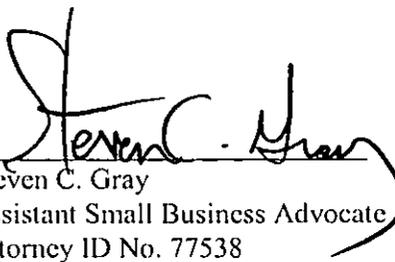
Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543
(First class mail only)

James Hronich
305 Union Street
Taylor, PA 18517
(First class mail only)

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111
(First class mail only)

Anthony E. Gay, Esquire
Exelon Business Services Company
2301 Market Street - S23-1
Philadelphia, PA 19103
(215) 841-4635
(215) 568-3389 (fax)
Anthony.E.Gay@exeloncorp.com

July 6, 2007


Steven C. Gray
Assistant Small Business Advocate
Attorney ID No. 77538



OFFICE OF CONSUMER ADVOCATE
555 Walnut Street, 5th Floor, Forum Place
Harrisburg, Pennsylvania 17101-1923
(717) 783-5048
800-684-6560 (in PA only)

DOCUMENT
FOLDER

IRWINA. POPOWSKY
Consumer Advocate

FAX (717) 783-7152
consumer@paoca.org

July 6, 2007

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Honorable Susan D. Colwell
Administrative Law Judge
PA Public Utility Commission
Commonwealth Keystone Bldg.
400 North Street
Harrisburg, PA 17120

RE: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Base Rate Proceeding
Docket No. R-00072155

Dear Judge Colwell:

Enclosed please find the Office of Consumer Advocate's Direct Testimony of Lafayette Morgan, David Parcell, Richard Galligan and Roger Colton in the above-captioned proceeding.

Copies have been served upon all parties of record as shown on the attached Certificate of Service.

Sincerely,

Aron J. Beatty
Assistant Consumer Advocate
PA Attorney I.D. # 86625

Enclosures

cc: All parties of record
*94168

07 JUL -9 11 58 AM
PA PUC

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission :
 :
 v. : Docket No. R-00072155
 :
 PPL Electric Utilities Corporation :
 Base Rate Proceeding :

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Direct Testimony, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 6th day of July 2007.

SERVICE BY E-MAIL AND INTEROFFICE MAIL

Kenneth L. Mickens, Esquire
Charles D. Shields, Esquire
Office of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

SERVICE BY E-MAIL and FIRST CLASS MAIL,

Paul E. Russell
Associate General Counsel
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179
Counsel for: *PPL Electric Utilities Corporation*

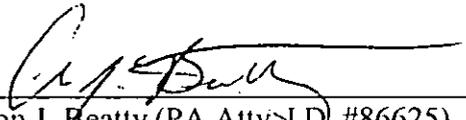
Michael W. Gang, Esquire
Michael W. Hassell, Esquire
John H. Isom, Esquire
Post & Schell, P.C.
17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
Counsel for: *PPL Electric Utilities Corporation*

David B. MacGregor, Esquire
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Boulevard
Philadelphia, PA 19103
Counsel for: *PPL Electric Utilities Corporation*

Steven C. Gray
Assistant Small Business Advocate
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101
Counsel for: *Office of Small Business Advocate*

Craig A. Doll, Esquire
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403
Counsel for: *Richards' Energy Group*

Peter Q. Nyce Jr., General Attorney
US Army Legal Services Agency (JALS-RL)
901 North Stuart St., Room 713
Arlington, VA 22203-1837


Aron J. Beatty (PA Atty. I.D. #86625)
Assistant Consumer Advocate
E-Mail: ABeatty@paoca.org
Jennedy E. Santolla (PA Atty. I.D. #203098)
Assistant Consumer Advocate
E-Mail: JSantolla@paoca.org
Darlene R. Wong (PA Atty. I.D. #87381)
Assistant Consumer Advocate
E-Mail: DWong@paoca.org
Counsel for:
Irwin A. Popowsky
Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
Fax: (717) 783-7152 00093436

Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace, & Nurick, LLP
P.O. Box 1166
100 Pine Street
Harrisburg, PA 17108
Counsel for: *PPL Industrial Customer Alliance*

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building #1
Landisville, PA 17538

Eric J. Epstein, Esq.
4100 Hillsdale Road
Harrisburg, PA 17112

Thomas T. Niesen, Esq.
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE

July 6, 2007

Honorable Susan D. Colwell
Pennsylvania Public Utility Commission
Office of Administrative Law Judge
400 North Street
PO Box 3265
Harrisburg, PA 17105-3265

**DOCUMENT
FOLDER**

Re: Pennsylvania Public Utility Commission v.
PPL Electric Utilities Corporation

Docket No. R-00072155

Dear Judge:

Enclosed please find a copy of the prepared **Direct Testimony** of Office of Trial Staff (OTS) witness:

Kevan L. Deardorff	OTS Statement No. 1, Exhibit No. 1
Janet Markovich	OTS Statement No. 2, Exhibit No. 2
Joseph Kubas	OTS Statement No. 3, Exhibit No. 3
Amanda Gordon	OTS Statement No. 4, Exhibit No. 4
Debra J. Backer	OTS Statement No. 5, Exhibit No. 5

Copies of this testimony are being served upon all active parties of record.

Sincerely,

Kenneth L. Mickens
Senior Prosecutor
Office of Trial Staff
Attorney I.D. #31255

RECEIVED

JUL 6 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Enclosure
KLM:nhd
cc: Parties of Record

07 JUL - 5 11:23:20
A PUC

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
 :
 v. : Docket No. R-00072155
 :
 PPL Electric Utilities Corporation :

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing Direct **Testimony and Exhibits**, dated July 6, 2007, either personally, by first class mail, electronic mail, express mail and/or by fax upon the persons listed below:

Tanya J. McClosky, Esquire
Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office of Consumer Advocate
555 Walnut Street
Harrisburg, Pa 17101

Paul E. Russell
Associate General Counsel
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick, LLP
PO Box 1166
100 Pine Street
Harrisburg, PA 17108

Steve Gray, Esquire
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

David B. MacGregor, Esquire
Post & Schell PC
Four Penn Center 1600 JFK Blvd
Philadelphia, PA 19103

Michael W. Hassell, Esquire
Michael W. Gang, Esquire
Post & Schell PC
17 N 2nd Street 12th Floor
Harrisburg, PA 17101-1601

Craig A. Doll, Esquire
25 West Second Street
PO Box 403
Hummelstown, Pa 17036-0403

Eric J. Epstein, Esquire
4100 Hillsdale Road
Harrisburg, PA 17112

Thomas T. Niesen, Esquire
Thomas Thomas Armstrong
212 Locust Street Ste 500
PO Box 9500
Harrisburg, PA 17108-9500

Andrew T. Bosak
343 S Second Street
Steelton, PA 17113

Daniel D. Graham
217 N Second Street Apt B 2RR
Harrisburg, PA 17101

Stephanie Crayton
460 E Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2 Box 117
Olyphany, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W Charlotte Street
Millersville, PA 17551

Richard & Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

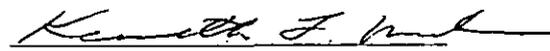
James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Peter Q. Nyce, Jr., Esquire
US Army Legal Services
Agency (JALS-RL)
901 N Stuart St Rm 713
Arlington, VA 22203-1837

Joseph McAndrew
85 W Chestnut Street
Macungie, PA 18062

Anthony E. Gay, Esquire
PECO Energy Company
2301 Market Street/S23-1
Philadelphia, PA 19103



Kenneth L. Mickens
Senior Prosecutor
Office of Trial Staff
PA Attorney I.D. #31255

Dated: July 6, 2007
Docket No. R-00072155

BURKE VULLO REILLY ROBERTS

ATTORNEYS AT LAW

1460 Wyoming Avenue
Forty Fort, PA 18704
Phone (570) 288-6441 ♦ Fax (570) 288-4598

*Formerly Burke & Burke
Thomas F. Burke, Sr. (1932-1972)*

JOSEPH L. VULLO
jlvullo@bvrrlaw.com

www.bvrrlaw.com

July 6, 2007

Mr. James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, Second Floor
Harrisburg, PA 17120

ORIGINAL

2007 JUL -9 AM 9:09
COMMUNICATIONS SECTION

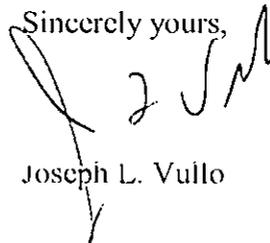
RE: In Re: PPL Electric Utilities Corporation for Rate Increase
Docket No: R-00072155

Dear Secretary McNulty:

Enclosed please find an original and two copies of a Certificate of Service indicating service of Commission on Economic Opportunity's Statement No. 1, the Direct Testimony of Eugene M. Brady, on the presiding officer and all parties of record.

If you need anything further in order to effect filing, please do not hesitate to contact me.

Sincerely yours,



Joseph L. Vullo

**DOCUMENT
FOLDER**

JLV/jar
encls.

cc: ALJ Susan D. Colwell
All Parties of Record

Charles McPhedran, Senior Attorney
Penn Future
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Roger Colton
Fisher, Sheehan and Colton
34 Warwick Road
Belmont, MA 02478

A handwritten signature in black ink, appearing to read 'J. Vullo', is written over a horizontal line.

JOSEPH L. VULLO, ESQUIRE
I.D. No. 41279
1460 Wyoming Avenue
Forty Fort, PA 18704
(570) 288-0700
Attorney for Commission on Economic
Opportunity

Paul E. Russell
Associate General Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.4254 Fax 610.774.6726
perussell@pplweb.com



FEDERAL EXPRESS

July 6, 2007

ORIGINAL

James J. McNulty, Esquire
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

**DOCUMENT
FOLDER**

**Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Mr. McNulty:

Attached for filing, pursuant to the Commission's regulations, 52 Pa. Code § 5.342(d), is a Certificate of Service identifying responses to interrogatories that PPL Electric Utilities Corporation served today on the active participants in this proceeding.

If you have any questions regarding these responses, please call.

Very truly yours,

Paul E. Russell/dlw

Paul E. Russell

Attachment

RECEIVED

JUL - 6 2007

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

CERTIFICATION OF SERVICE

Via FedEx

I hereby certify that I have this day served a true copy of the responses of PPL Electric Utilities Corporation to the Office of Consumer Advocate's Interrogatories, a revision to Set VIII, Question 1, upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Lafayette Morgan
Richard Galligan
Exeter Associates, Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Roger Colton
Fisher, Sheehan and Colton
34 Warwick Road
Belmont, MA 02478

Dated: July 6, 2007

Paul E. Russell/dlw
Paul E. Russell

RECEIVED
JUL - 6 2007
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

COMMONWEALTH OF PENNSYLVANIA



OFFICE OF CONSUMER ADVOCATE

555 Walnut Street, 5th Floor, Forum Place
Harrisburg, Pennsylvania 17101-1923
(717) 783-5048
800-684-6560 (in PA only)

IRWINA, POPOWSKY
Consumer Advocate

DOCUMENT
FOLDER

FAX (717) 783-7152
consumer@paoca.org

July 10, 2007

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Honorable Susan D. Colwell
Administrative Law Judge
PA Public Utility Commission
Commonwealth Keystone Bldg.
400 North Street
Harrisburg, PA 17120

RE: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Base Rate Proceeding
Docket No. R-00072155

Dear Judge Colwell:

Enclosed please find the Supplemental Direct Testimony of Richard A. Galligan, on behalf of the Office of Consumer Advocate, in the above-captioned proceeding. As indicated in Mr. Galligan's Direct Testimony filed on Friday, July 6, the cost of service study calculations initially performed by PPL at Mr. Galligan's request did not accurately reflect his intended methodology. Once notified of the problem, the Company was able to provide an updated study that reflected Mr. Galligan's methodology on Friday, July 6. The enclosed Supplemental Direct Testimony incorporates those results, while applying the principles that Mr. Galligan detailed in his Direct Testimony.

If you have any questions, please do not hesitate to contact me. Copies of Mr. Galligan's Supplemental Testimony have been served upon all parties of record as shown on the attached Certificate of Service.

Sincerely,

Aron J. Beatty
Assistant Consumer Advocate
PA Attorney I.D. # 86625

Enclosures

cc: All parties of record *94168

JUL 13 11:20 AM
PA PUC

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission :
 :
 v. : Docket No. R-00072155
 :
 PPL Electric Utilities Corporation :
 Base Rate Proceeding :

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Supplemental Direct Testimony of Richard Galligan, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 10th day of July 2007.

SERVICE BY E-MAIL AND INTEROFFICE MAIL

Kenneth L. Mickens, Esquire
Charles D. Shields, Esquire
Office of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

SERVICE BY E-MAIL and FIRST CLASS MAIL,

Paul E. Russell
Associate General Counsel
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179
Counsel for: *PPL Electric Utilities Corporation*

Michael W. Gang, Esquire
Michael W. Hassell, Esquire
John H. Isom, Esquire
Post & Schell, P.C.
17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
Counsel for: *PPL Electric Utilities Corporation*

David B. MacGregor, Esquire
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Boulevard
Philadelphia, PA 19103
Counsel for: *PPL Electric Utilities Corporation*

Steven C. Gray
Assistant Small Business Advocate
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101
Counsel for: *Office of Small Business Advocate*

Craig A. Doll, Esquire
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403
Counsel for: *Richards' Energy Group*

Peter Q. Nycck Jr., General Attorney
US Army Legal Services Agency (JALS-RL)
901 North Stuart St., Room 713
Arlington, VA 22203-1837


Aron J. Beatty (PA Atty. I.D. #86625)
Assistant Consumer Advocate
E-Mail: ABeatty@paoca.org
Jennedy E. Santolla (PA Atty. I.D. #203098)
Assistant Consumer Advocate
E-Mail: JSantolla@paoca.org
Darlene R. Wong (PA Atty. I.D. #87381)
Assistant Consumer Advocate
E-Mail: DWong@paoca.org
Counsel for:
Irwin A. Popowsky
Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
Fax: (717) 783-7152 00093436

Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace, & Nurick, LLP
P.O. Box 1166
100 Pine Street
Harrisburg, PA 17108
Counsel for: *PPL Industrial Customer Alliance*

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building #1
Landisville, PA 17538

Eric J. Epstein, Esq.
4100 Hillsdale Road
Harrisburg, PA 17112

Thomas T. Niesen, Esq.
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

COMMONWEALTH OF PENNSYLVANIA



OFFICE OF CONSUMER ADVOCATE

555 Walnut Street, 5th Floor, Forum Place
Harrisburg, Pennsylvania 17101-1923
(717) 783-5048
800-684-6560 (in PA only)

DOCUMENT
FOLDER

FAX (717) 783-7152
consumer@paoca.org

IRWINA. POPOWSKY
Consumer Advocate

July 10, 2007

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Honorable Wayne L. Weismandel
Administrative Law Judge
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
P. O. Box 3265
Harrisburg, PA 17105-3265

Re: Pennsylvania Public Utility Commission
v.
UGI Utilities, Inc. – Gas Division
Docket No. R-00072335

Dear Judge Weismandel:

Enclosed please find the Office of Consumer Advocate's Direct Testimony in the above referenced proceeding.

Copies have been served upon all parties of record this date as evidenced by the attached Certificate of Service.

Very truly yours,

David T. Evrard
Assistant Consumer Advocate
PA Attorney I.D. # 33870

Enclosure

cc: All parties of record
94279

07 JUL 2007 2:02
PA PUC

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission :
 :
 v. : Docket No. R-00072335
 :
 UGI Utilities, Inc. - Gas Division :
 :

I hereby certify that I have this day served a true copy of the foregoing, Office of Consumer Advocate's Direct Testimony, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 10th day of July 2007.

SERVICE BY INTER-OFFICE MAIL

Robert V. Eckenrod
Office of Trial Staff
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

SERVICE BY E-MAIL AND FIRST CLASS MAIL

Mark C. Morrow
Associate General Counsel
UGI Utilities, Inc.
P.O. Box 858
Valley Forge, PA 19482-0858
Counsel For: *UGI Utilities, Inc.*

Steven Gray
Office of Small Business Advocate
Suite 1102, Commerce Bldg.
300 North Second Street
Harrisburg, PA 17101

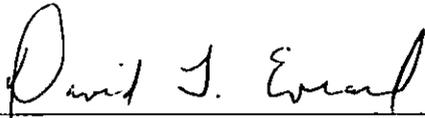
Paul L. Zeigler, Esq.
300 Bridge Street, 2nd Fl.
P.O. Box B
New Cumberland, PA 17070

Pamela C. Polacek, Esq.
Vasiliki Karandrikas, Esq.
Barry A. Naum, Esq.
McNees Wallace & Nurick LLC
100 Pine Street
P.O. Box 1166
Harrisburg, PA 17108-1166

Michael W. Hassell, Esq.
Anthony D. Kanagy, Esq.
Post & Schell, P.C.
17 North Second St., 12th
Harrisburg, PA 17101

David B. MacGregor, Esq.
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808

Michelle Bimson Camburn
460 North Gulph Road
King of Prussia, PA 19406



David T. Evrard
Assistant Consumer Advocate
PA Attorney I.D. # 33870
E-Mail: devrard@paoca.org

Counsel for
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
(717) 783-5048
*93951

COMMONWEALTH OF PENNSYLVANIA



OFFICE OF CONSUMER ADVOCATE

555 Walnut Street, 5th Floor, Forum Place
Harrisburg, Pennsylvania 17101-1923
(717) 783-5048
800-684-6560 (in PA only)

IRWINA. POPOWSKY
Consumer Advocate

FAX (717) 783-7152
consumer@paoca.org

July 10, 2007

DOCUMENT
FOLDER

ORIGINAL

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Bldg.
400 North Street
P.O. Box 3265
Harrisburg, PA 17120

Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Secretary McNulty:

Attached please find the certificates of service for the direct testimony and supplemental direct testimony that were submitted in the above captioned proceeding on July 6 and July 10, 2007, respectively.

Please contact our office directly if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Jennedy E. Santolla".

Jennedy E. Santolla
Assistant Consumer Advocate
PA Attorney I.D. #203098

Enclosures
94778.doc

2007 JUL 10 PM 4:17
SECRETARY'S BUREAU

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-00072155
	:	
PPL Electric Utilities Corporation	:	
Base Rate Proceeding	:	

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Direct Testimony, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 6th day of July 2007.

SERVICE BY E-MAIL AND INTEROFFICE MAIL

Kenneth L. Mickens, Esquire
 Charles D. Shields, Esquire
 Office of Trial Staff
 Pennsylvania Public Utility Commission
 Commonwealth Keystone Building
 400 North Street
 Harrisburg, PA 17105-3265

2007 JUL 10 PM 4:17
 SEC... ..

SERVICE BY E-MAIL and FIRST CLASS MAIL

Paul E. Russell
 Associate General Counsel
 PPL Electric Utilities Corporation
 Two North Ninth Street
 Allentown, PA 18101-1179
 Counsel for: *PPL Electric Utilities Corporation*

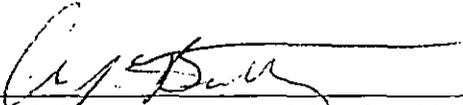
Michael W. Gang, Esquire
 Michael W. Hassell, Esquire
 John H. Isom, Esquire
 Post & Schell, P.C.
 17 North Second Street
 12th Floor
 Harrisburg, PA 17101-1601
 Counsel for: *PPL Electric Utilities Corporation*

David B. MacGregor, Esquire
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Boulevard
Philadelphia, PA 19103
Counsel for: *PPL Electric Utilities Corporation*

Steven C. Gray
Assistant Small Business Advocate
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101
Counsel for: *Office of Small Business Advocate*

Craig A. Doll, Esquire
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403
Counsel for: *Richards' Energy Group*

Peter Q. Nyce Jr., General Attorney
US Army Legal Services Agency (JALS-RL)
901 North Stuart St., Room 713
Arlington, VA 22203-1837


Aron J. Beatty (PA Atty. I.D. #86625)
Assistant Consumer Advocate
E-Mail: ABeatty@paoca.org
Jennedy E. Santolla (PA Atty. I.D. #203098)
Assistant Consumer Advocate
E-Mail: JSantolla@paoca.org
Darlene R. Wong (PA Atty. I.D. #87381)
Assistant Consumer Advocate
E-Mail: DWong@paoca.org
Counsel for:
Irwin A. Popowsky
Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
Fax: (717) 783-7152 00093436

Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace, & Nurick, LLP
P.O. Box 1166
100 Pine Street
Harrisburg, PA 17108
Counsel for: *PPL Industrial Customer Alliance*

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building #1
Landisville, PA 17538

Eric J. Epstein, Esq.
4100 Hillsdale Road
Harrisburg, PA 17112

Thomas T. Niesen, Esq.
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission :
 :
 v. : Docket No. R-00072155
 :
 PPL Electric Utilities Corporation :
 Base Rate Proceeding :

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Supplemental Direct Testimony of Richard Galligan, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 10th day of July 2007.

SERVICE BY E-MAIL AND INTEROFFICE MAIL

Kenneth L. Mickens, Esquire
Charles D. Shields, Esquire
Office of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

SERVICE BY E-MAIL and FIRST CLASS MAIL

Paul E. Russell
Associate General Counsel
PPL Electric Utilities Corporation
Two North Ninth Street
Allentown, PA 18101-1179
Counsel for: *PPL Electric Utilities Corporation*

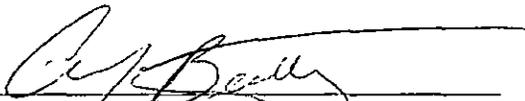
Michael W. Gang, Esquire
Michael W. Hassell, Esquire
John H. Isom, Esquire
Post & Schell, P.C.
17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
Counsel for: *PPL Electric Utilities Corporation*

David B. MacGregor, Esquire
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Boulevard
Philadelphia, PA 19103
Counsel for: *PPL Electric Utilities Corporation*

Steven C. Gray
Assistant Small Business Advocate
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101
Counsel for: *Office of Small Business Advocate*

Craig A. Doll, Esquire
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403
Counsel for: *Richards' Energy Group*

Peter Q. Nyce Jr., General Attorney
US Army Legal Services Agency (JALS-RL)
901 North Stuart St., Room 713
Arlington, VA 22203-1837



Aron J. Beatty (PA Atty. I.D. #86625)

Assistant Consumer Advocate
E-Mail: ABeatty@paoca.org
Jennedy E. Santolla (PA Atty. I.D. #203098)
Assistant Consumer Advocate
E-Mail: JSantolla@paoca.org
Darlene R. Wong (PA Atty. I.D. #87381)
Assistant Consumer Advocate
E-Mail: DWong@paoca.org

Counsel for:

Irwin A. Popowsky
Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
Fax: (717) 783-7152

00093436

Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace, & Nurick, LLP
P.O. Box 1166
100 Pine Street
Harrisburg, PA 17108
Counsel for: *PPL Industrial Customer Alliance*

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building #1
Landisville, PA 17538

Eric J. Epstein, Esq.
4100 Hillsdale Road
Harrisburg, PA 17112

Thomas T. Niesen, Esq.
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Anthony D. Kanagy

akanagy@postschell.com
717-612-6034 Direct
File #: 2270/132986

July 11, 2007

Darryl Lawrence
Assistant Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

**DOCUMENT
FOLDER**

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

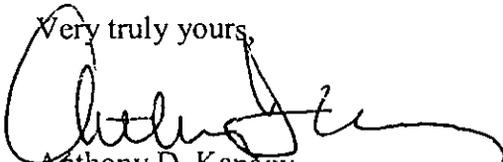
**RE: Pennsylvania Public Utility Commission v. UGI Penn Natural Gas, Inc.
Docket No. R-00072334**

**Pennsylvania Public Utility Commission v. UGI Utilities, Inc. – Gas Division
Docket No. R-00072335**

Dear Mr. Lawrence:

Enclosed please find two copies of UGI Penn Natural Gas's and UGI Utilities, Inc. – Gas Division's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set I, in the above-referenced proceeding.

Very truly yours,



Anthony D. Kanagy

ADK:skr

Enclosures

cc: Certificate of Service
James J. McNulty (letter and certificate of service only)
Mark Morrow
Michelle Bimson Camburn

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **UGI Penn Natural Gas, Inc.'s and UGI Utilities Inc. – Gas Divison's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set I** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Pamela C. Polacek, Esquire
Susan Bruce, Esquire
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Robert D. Knecht
Industrial Economics, Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Irwin A. Popowsky, Esquire
James A. Mullins, Esquire
Christy M. Appleby, Esquire
Darryl Lawrence, Esquire
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

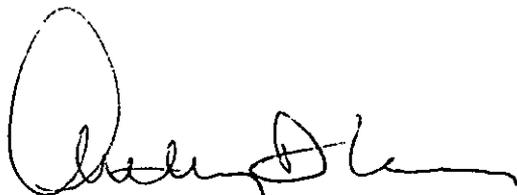
Jerry Mierzwa
Exeter Associates, Inc.
5565 Sterrett Place, Suite 310
Columbia, MD 21044

William R. Lloyd, Esquire
Steven C. Gray, Esquire
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Date: July 11, 2007

Robert V. Eckenrod, Esquire
Richard Kanaskie, Esquire
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Paul L. Zeigler, Esquire
300 Bridge Street, 2nd Floor
New Cumberland, PA 17070



Anthony D. Kanagy



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

John H. Isom

jisom@postschell.com
717-612-6032 Direct
File #: 2507/131149

July 11, 2007

DOCUMENT
FOLDER

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Tanya J. McCloskey
Assistant Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

RE: PA Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Ms. McCloskey:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set I, in the above-referenced proceeding.

Very truly yours,

John H. Isom

JHI:skr

cc: Certificate of Service
James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set I** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

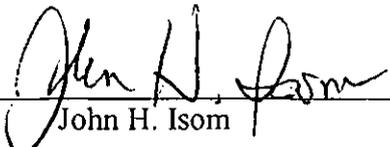
James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007


John H. Isom



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

Michael W. Hassell

mhassell@postschell.com
717-612-6029 Direct
File #: 2507/131149

July 11, 2007

RECEIVED

JUL 11 2007

Tanya J. McCloskey
Assistant Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

DOCUMENT
FOLDER

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

RE: PA Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Ms. McCloskey:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set II, in the above-referenced proceeding.

Very truly yours,

Michael W. Hassell

MWH:skr

Enclosures

cc: Certificate of Service

James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set II** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007



Michael W. Hassell



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

Michael W. Hassell

mhassell@postschell.com
717-612-6029 Direct
File #: 2507/131149

July 11, 2007

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

DOCUMENT
FOLDER

Steven C. Gray, Esquire
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

RE: PA Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Mr. Gray:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Small Business Advocate – Set I, in the above-referenced proceeding.

Very truly yours,

Michael W. Hassell

MWH:skr
Enclosures

cc: Certificate of Service
James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Small Business Advocate – Set I** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

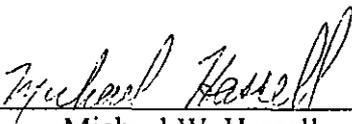
James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007



Michael W. Hassell



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

Michael W. Hassell

mhassell@postschell.com
717-612-6029 Direct
File #: 2507/131149

July 11, 2007

DOCUMENT
FOLDER

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Pamela C. Polacek
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

RE: PA Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Ms. Polacek:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to PP&L Industrial Customer Alliance – Set I, in the above-referenced proceeding.

Very truly yours,

Michael W. Hassell

MWH:skr

Enclosures

cc: Certificate of Service

James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the PP&L Industrial Customer Alliance – Set II** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport; PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007



Michael W. Hassell



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

John H. Isom

jisom@postschell.com
717-612-6032 Direct
File #: 2507/131149

July 11, 2007

Kenneth L. Mickens
Office of Trial Staff
PO Box 3265
PA Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

**DOCUMENT
FOLDER**

RECEIVED

JUL 11 2007

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

RE: PA Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Mr. Mickens:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Trial Staff – Set I, in the above-referenced proceeding.

Very truly yours,

John H. Isom

JHI:skr

Enclosures

cc: Certificate of Service
James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Trial Staff – Set I** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillside Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

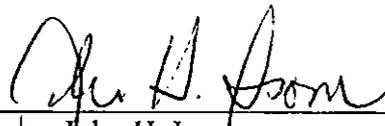
James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007



John H. Isom



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

Michael W. Hassell

mhassell@postschell.com
717-612-6029 Direct
File #: 2507/131149

July 11, 2007

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
PO Box 9500
212 Locust Street, Suite 500
Harrisburg, PA 17108-9500

DOCUMENT
FOLDER

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

RE: PA Public Utility Commission v. PPL Electric Utilities Commission
Docket No. R-00072155

Dear Mr. Niesen:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the City of Scranton – Set I, in the above-referenced proceeding.

Very truly yours,

Michael W. Hassell

MWH:skr

Enclosures

cc: Certificate of Service
James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of PPL Electric Utilities Corporation's **Interrogatories and Requests for Production of Documents to the City of Scranton – Set I** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007



Michael W. Hassell



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

John H. Isom

jisom@postschell.com
717-612-6032 Direct
File #: 20071031119

RECEIVED

JUL 11 2007

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

DOCUMENT
FOLDER

July 11, 2007

Tanya J. McCloskey
Assistant Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

RE: PA Public Utility Commission v. PPL Electric Utilities Corporation
Docket No. R-00072155

Dear Ms. McCloskey:

Enclosed please find two copies of PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate - Set III, in the above-referenced proceeding.

Very truly yours,

John H. Isom

JHI:jl

cc: Certificate of Service
James J. McNulty (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of **PPL Electric Utilities Corporation's Interrogatories and Requests for Production of Documents to the Office of Consumer Advocate – Set III** has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA EMAIL AND FIRST CLASS MAIL

Tanya J. McCloskey
Aron J. Beatty
Jennedy C. Santolla
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray
Office of Small Business Advocate
Commerce Building
300 North Second Street, Suite 1102
Harrisburg, PA 17101

Kenneth Mickens
Charles Daniel Shields
Office of Trial Staff
PO Box 3265
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

Pamela C. Polacek
Vasiliki Karandrikas
McNees, Wallace & Nurick
PO Box 1166
100 Pine Street
Harrisburg, PA 17108-1166

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18702

Thomas T. Niesen
Thomas, Thomas, Armstrong & Niesen
212 Locust Street, Suite 500
P.O. Box 9500
Harrisburg, PA 17108-9500

Peter Q. Nyce, Jr. Esquire
US Army Legal Services Agency (JALS-RL)
901 North Stuart Street, Room 713
Arlington, VA 22203-1837

Ken Kincel
President
Decision Analysis Corporation of Virginia
8009 Snowpine Way
Suite 100
McLean, VA 22102-2420

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

Craig A. Doll
25 West Second Street
P.O. Box 403
Hummelstown, PA 17036-0403

Mr. Frank Richards
Richards Energy Group
3901 Nolt Road, Building # 1
Landisville, PA 17538

VIA FIRST CLASS MAIL

Andrew T. Bosak
343 S. Second Street
Steelton, PA 17113

Daniel D. Graham
217 N. Second Street
Harrisburg, PA 17101

Stephanie Crayton
460 E. Central Avenue
South Williamsport, PA 17702

Judith A. Lewis-Walton
777 Walnut Street
Pottsville, PA 17901

Margaret Gay
23 W. Bergh Street
Plains, PA 18705

Barbara Hyman
1415 Mashie Drive
Wescosville, PA 18106

Deb Eastman
418 Bloom Street
Danville, PA 17821

Frank Tokarz
RD 2, Box 117
Olyphant, PA 18447

Gregory B. Clemens
126 East 6th Street
Berwick, PA 18603

William J. Vigilante, Jr.
422 W. Charlotte Street
Millersville, PA 17551

Richard and Eleanor Cobb
2300 Rickert Road
Perkasie, PA 18944

Denise M. Sater
16 Strawberry Lane
Lititz, PA 17543

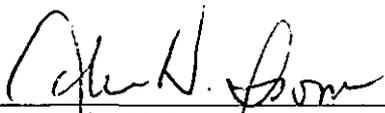
James Hronich
305 Union Street
Taylor, PA 18517

Fred Charles
7220 Huntingdon Street
Harrisburg, PA 17111

Joseph McAndrew
85 West Chestnut Street
Macungie, PA 18062

Malcolm Nelson & Belinda Ortiz
1573 Black Birch Way
Tobyhanna, PA 18466

Date: July 11, 2007



John H. Isom

ORIGINAL

Paul E. Russell
Associate General Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.4254 Fax 610.774.6726
perussell@pplweb.com



FEDERAL EXPRESS

July 12, 2007

**DOCUMENT
FOLDER**

RECEIVED

JUL 12 2007

James J. McNulty, Esquire
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

**Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Mr. McNulty:

Attached for filing, pursuant to the Commission's regulations, 52 Pa. Code § 5.342(d), is a Certificate of Service identifying responses to interrogatories that PPL Electric Utilities Corporation served today on the active participants in this proceeding.

If you have any questions regarding these responses, please call.

Very truly yours,

Paul E. Russell

Attachment

BA

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

RECEIVED

JUL 12 2007

CERTIFICATION OF SERVICE

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Via FedEx

I hereby certify that I have this day served a true copy of the responses of PPL Electric Utilities Corporation to the Office of Small Business Advocate's Interrogatories, Set I, Questions 1 through 9, upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

Eric Joseph Epstein
4100 Hillside Road
Harrisburg, PA 17112

David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Lafayette Morgan
Richard Galligan
Exeter Associates, Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Dated: July 12, 2007



Paul E. Russell

ORIGINAL

Paul E. Russell
Associate General Counsel

PPL
Two North Ninth Street
Allentown, PA 18101-1179
Tel. 610.774.4254 Fax 610.774.6726
perussell@pplweb.com



FEDERAL EXPRESS

July 12, 2007

**DOCUMENT
FOLDER**

RECEIVED

JUL 12 2007

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

James J. McNulty, Esquire
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

**Re: Pennsylvania Public Utility Commission
v.
PPL Electric Utilities Corporation
Docket No. R-00072155**

Dear Mr. McNulty:

Attached for filing, pursuant to the Commission's regulations, 52 Pa. Code § 5.342(d), is a Certificate of Service identifying responses to interrogatories that PPL Electric Utilities Corporation served today on the active participants in this proceeding.

If you have any questions regarding these responses, please call.

Very truly yours,

Paul E. Russell

Attachment

BA

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission :
v. : Docket No. R-00072155
PPL Electric Utilities Corporation :

CERTIFICATION OF SERVICE

RECEIVED

JUL 12 2007

Via FedEx

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

I hereby certify that I have this day served a true copy of the supplemental response of PPL Electric Utilities Corporation to the Office of Trial Staff's Interrogatories, Set XIII, Question OTS-RE-115-D, upon the active participants listed below, in accordance with the requirements of § 1.54 (relating to service by a participant):

Aron J. Beatty, Esquire
Jennedy E. Santolla, Esquire
Office Of Consumer Advocate
555 Walnut Street
5th Floor Forum Place
Harrisburg, Pennsylvania 17101-1923

David Parcell
Technical Associates, Inc.
1051 East Cary Street, Suite 601
James Center III
Richmond, VA 23219

Charles McPhedran, Senior Attorney
PennFuture
1518 Walnut Street, Suite 1100
Philadelphia, PA 19102

Eric Joseph Epstein
4100 Hillsdale Road
Harrisburg, PA 17112

David M. Kleppinger, Esquire
Pamela C. Polacek, Esquire
Vasiliki Karandrikas, Esquire
McNees, Wallace & Nurick
100 Pine Street
Harrisburg, Pennsylvania 17108

Eugene M. Brady
Commission on Economic Opportunity
165 Amber Lane
Wilkes-Barre, PA 18703-1127

Joseph L. Vullo, Esquire
1460 Wyoming Avenue
Forty Fort, PA 18704

Lafayette Morgan
Exeter Associates, Inc.
Suite 310
5565 Sterrett Place
Columbia, MD 21044

Stephen J. Baron, President
J. Kennedy and Associates, Inc.
570 Colonial Park Drive
Suite 305
Roswell, GA 30075

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Charles Daniel Shield, Esquire
Office Of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 3rd Floor West
Harrisburg, PA 17120

Steven Gray, Esquire
Office Of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Dated: July 12, 2007



Paul E. Russell