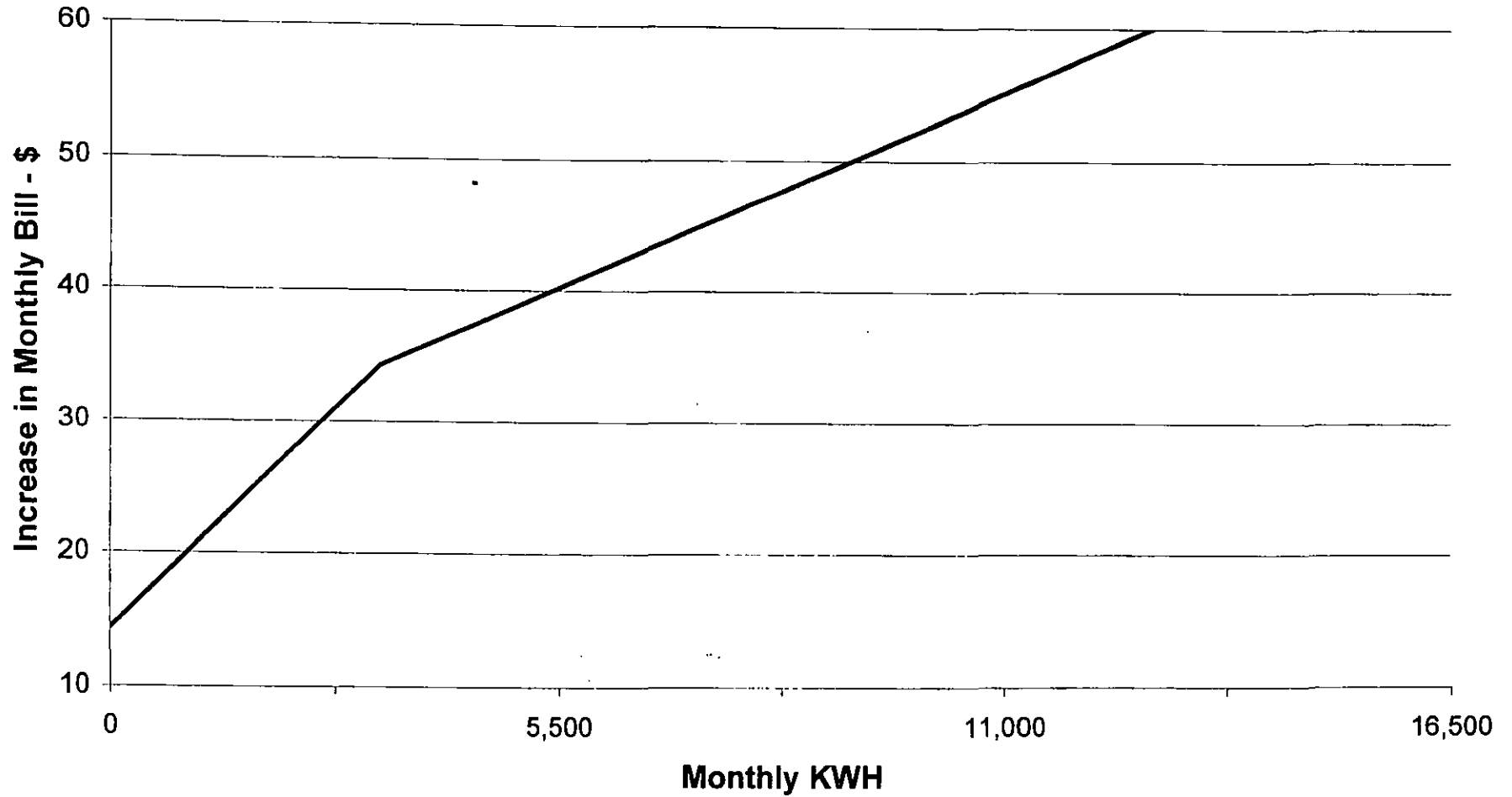
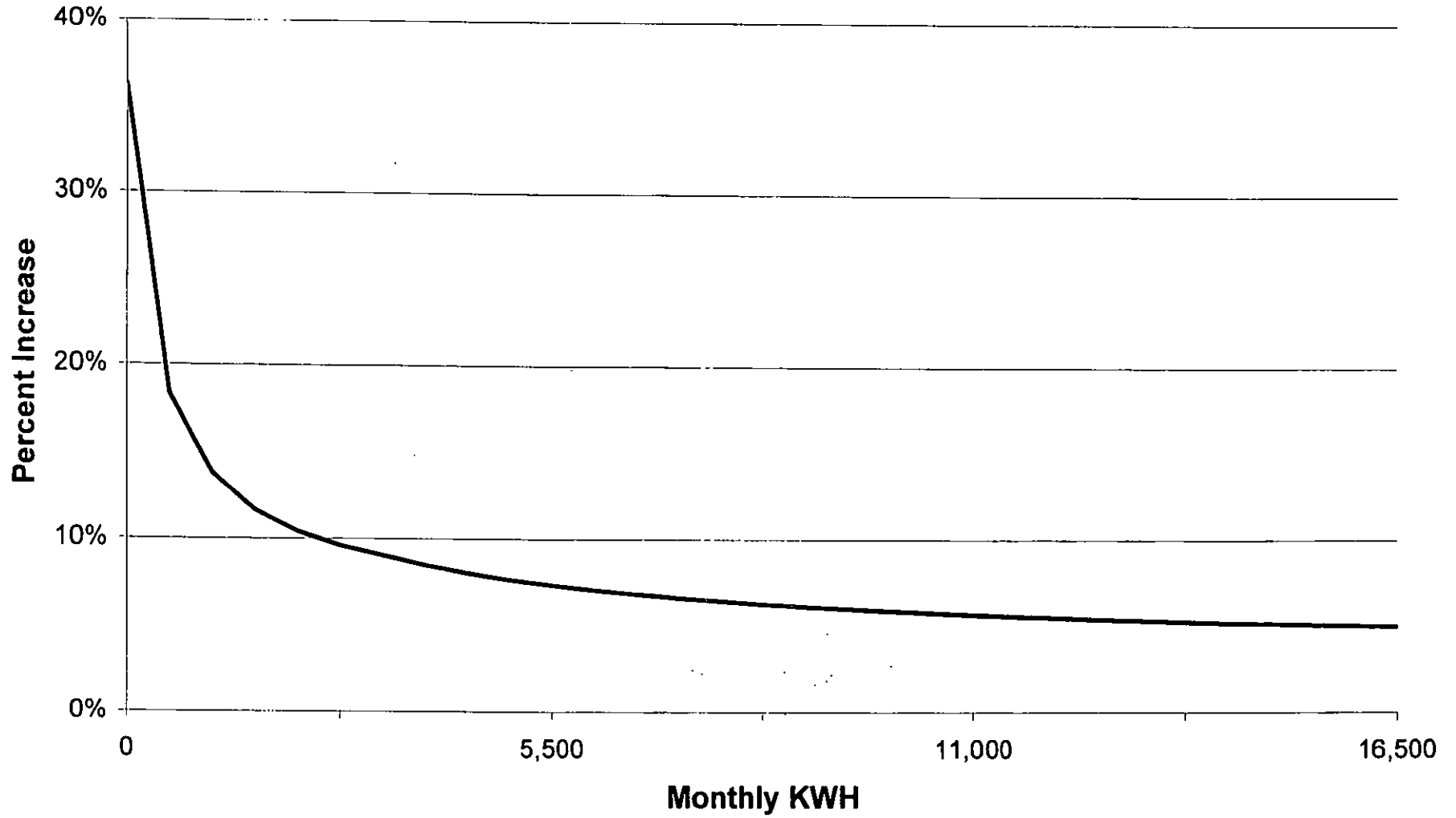


**Dollar Difference of Proposed GS1 vs Present GS1 Rate  
Average Demand 22 KW  
Base Rate Only**



**Percent Increase of Proposed GS1 vs Present GS1 Rate  
Average Demand 22 KW  
Base Rate Only**

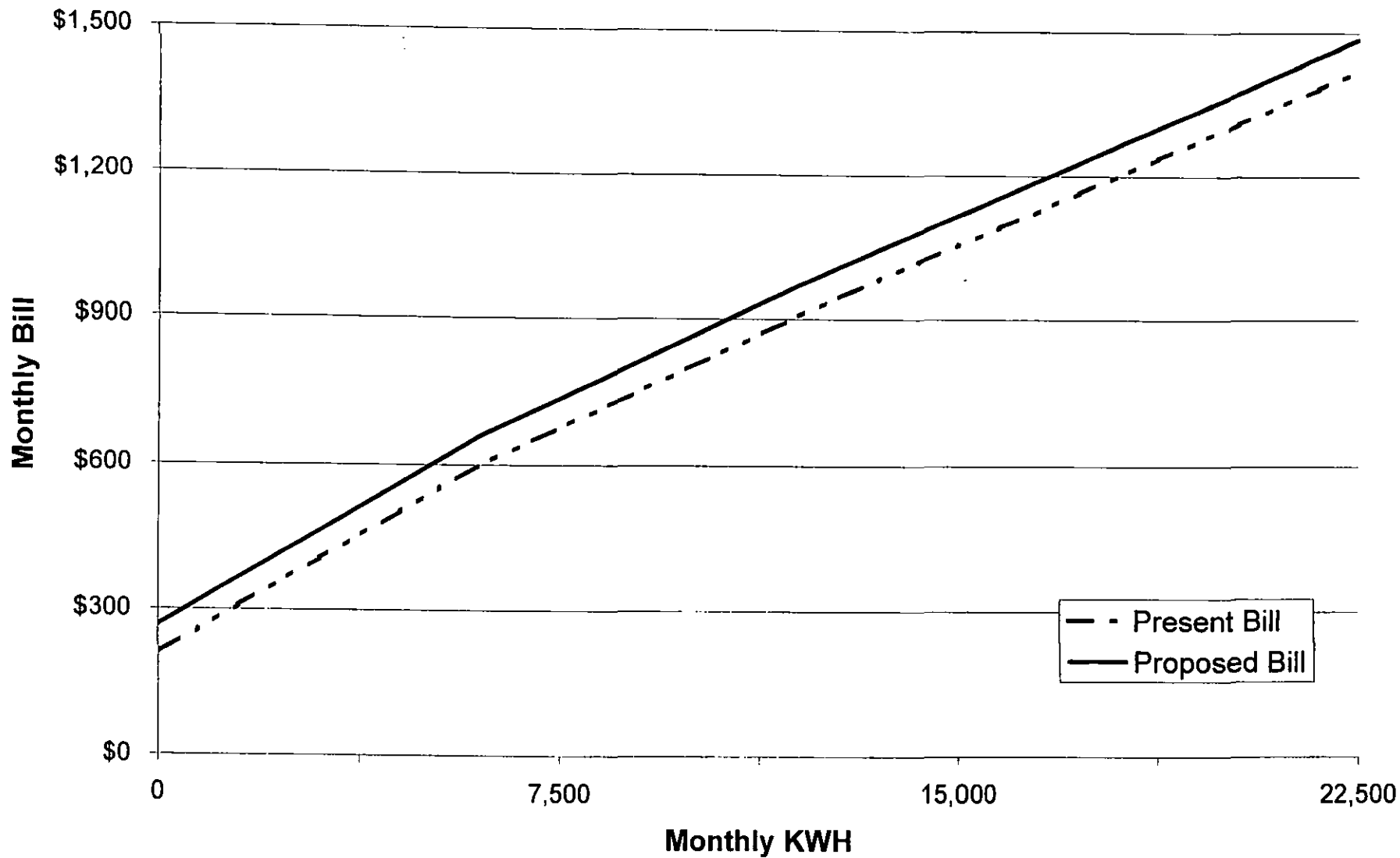


PPL Exhibit IV-D-1  
Rate Revenue Comparison  
Average Demand of 22 kW  
Base Rate Only

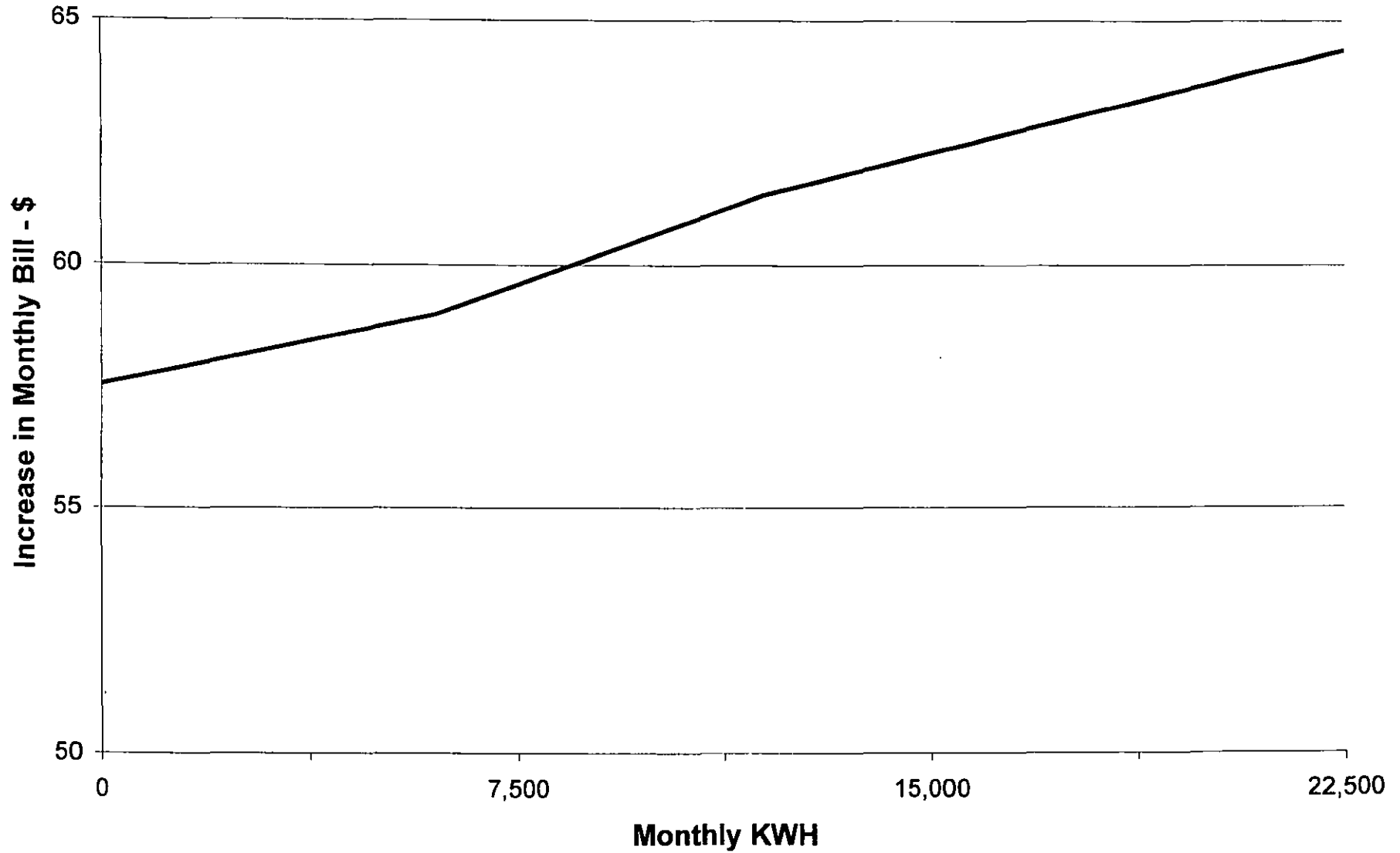
Present GS1 Rate and Proposed GS1 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent	Present T	Difference	Percent
KWH	(\$)	(\$)	(\$)	Difference	(\$)	(\$)	Difference
0	40	54	14	36.23%	54	0	0.00%
550	96	114	18	18.36%	114	0	-0.13%
1,100	153	174	21	13.74%	174	0	-0.17%
1,650	209	234	24	11.61%	234	0	-0.18%
2,200	266	293	28	10.39%	294	-1	-0.19%
2,750	322	353	31	9.60%	354	-1	-0.20%
3,300	379	413	34	9.05%	414	-1	-0.20%
3,850	422	457	36	8.49%	458	-1	-0.21%
4,400	464	501	37	8.03%	502	-1	-0.22%
4,950	507	545	39	7.65%	546	-1	-0.22%
5,500	549	589	40	7.33%	591	-1	-0.23%
6,050	592	633	42	7.05%	635	-1	-0.24%
6,600	634	677	43	6.81%	679	-2	-0.24%
7,150	677	721	45	6.60%	723	-2	-0.24%
7,700	719	765	46	6.42%	767	-2	-0.25%
8,250	762	809	48	6.26%	811	-2	-0.25%
8,800	804	853	49	6.11%	855	-2	-0.25%
9,350	847	897	51	5.98%	899	-2	-0.25%
9,900	889	941	52	5.86%	943	-2	-0.26%
10,450	932	985	54	5.75%	988	-2	-0.26%
11,000	974	1,029	55	5.65%	1,032	-3	-0.26%
11,550	1,017	1,073	57	5.56%	1,076	-3	-0.26%
12,100	1,059	1,117	58	5.48%	1,120	-3	-0.26%
12,650	1,102	1,161	50	5.40%	1,164	-3	-0.26%
13,200	1,144	1,205	61	5.33%	1,208	-3	-0.27%
13,750	1,187	1,249	63	5.27%	1,252	-3	-0.27%
14,300	1,229	1,293	64	5.21%	1,296	-3	-0.27%
14,850	1,272	1,337	65	5.15%	1,341	-3	-0.27%
15,400	1,314	1,381	67	5.09%	1,385	-4	-0.27%
15,950	1,357	1,425	68	5.04%	1,429	-4	-0.27%
16,500	1,399	1,469	70	5.00%	1,473	-4	-0.27%

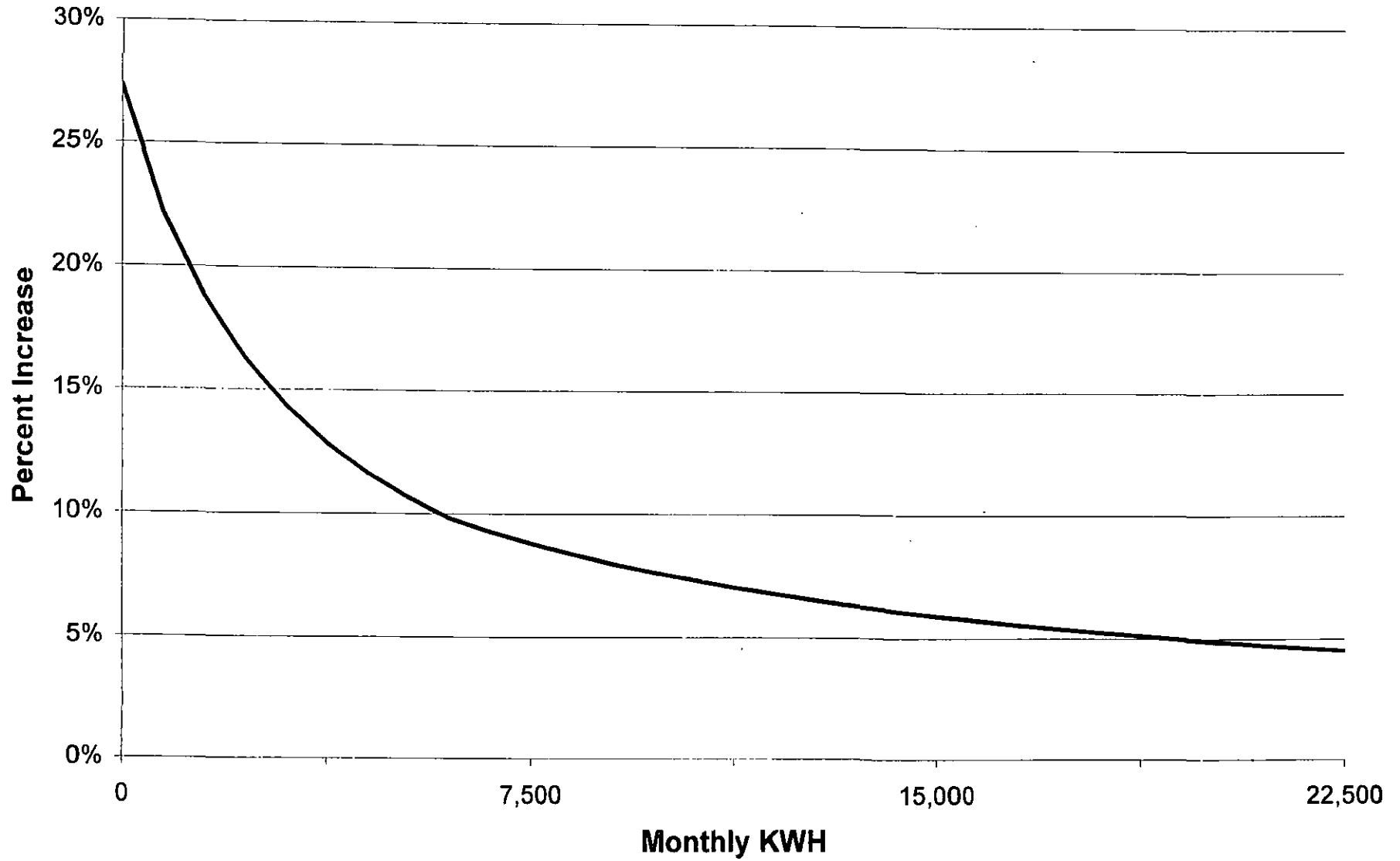
**Proposed GS3 vs Present GS3 Rate  
Average Demand 30 KW  
Base Rate Only**



**Dollar Difference of Proposed GS3 vs Present GS3 Rate  
Average Demand 30 KW  
Base Rate Only**



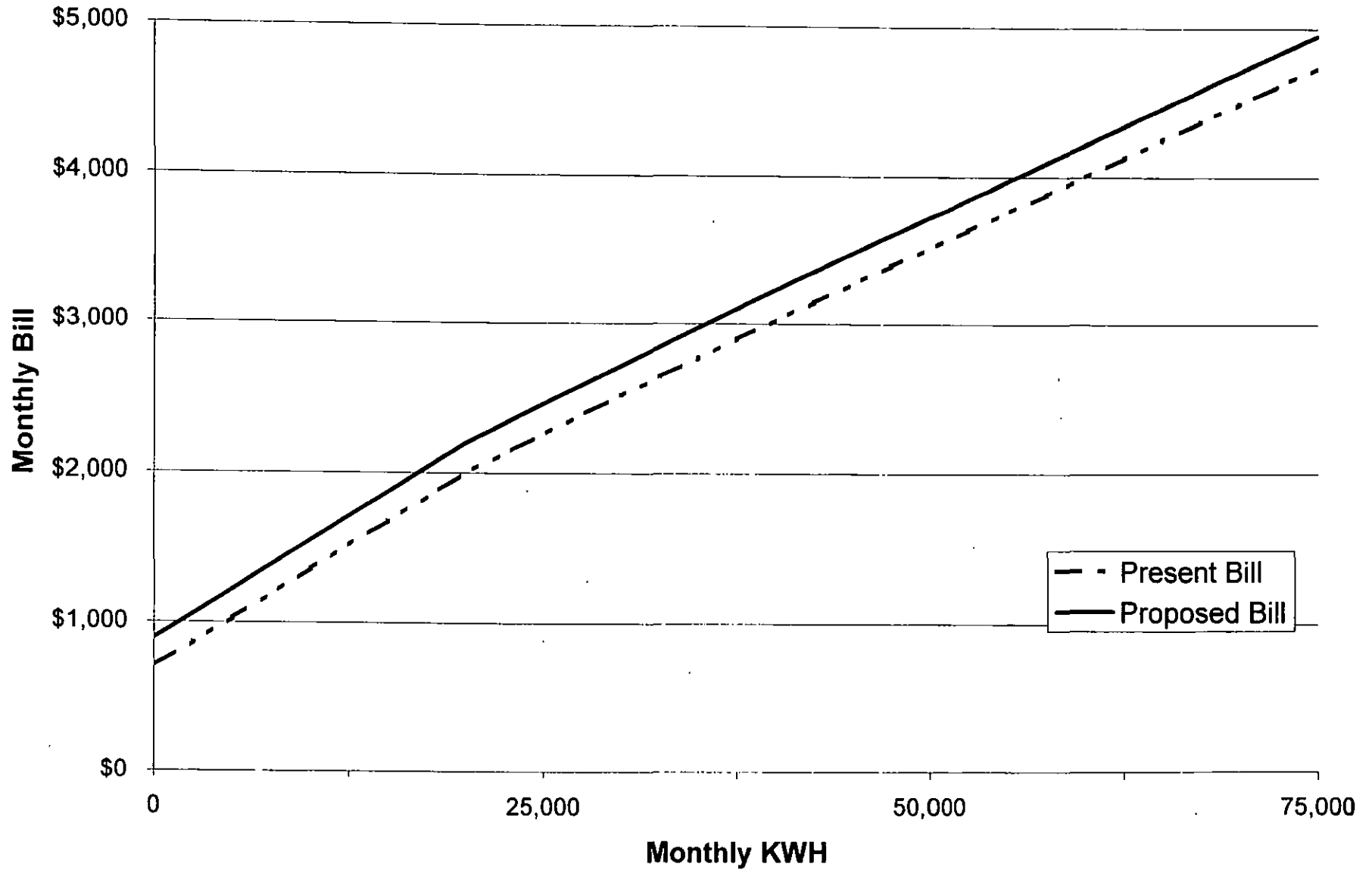
**Percent Increase of Proposed GS3 vs Present GS3P4 Rate  
Average Demand 30 KW  
Base Rate Only**



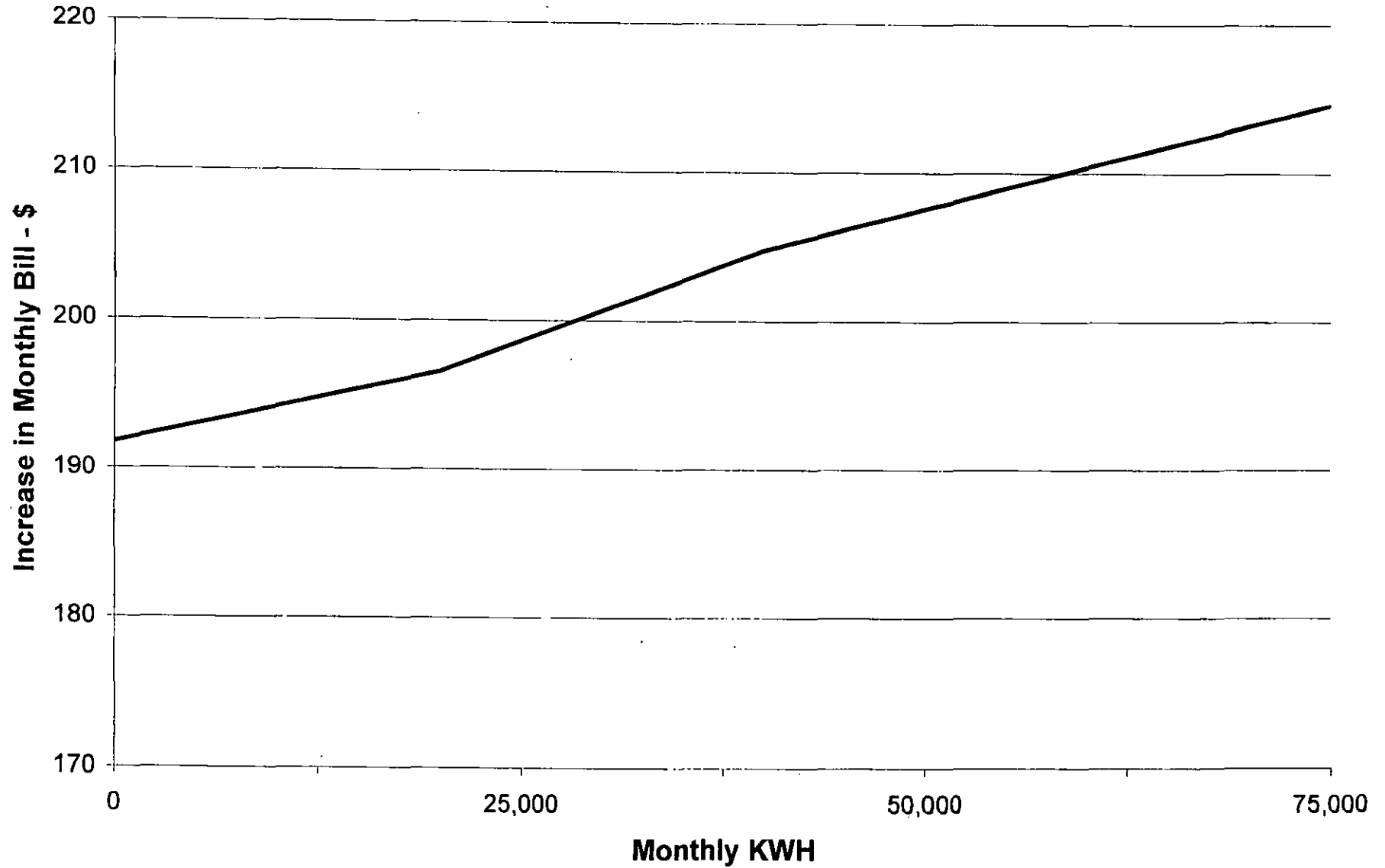
PPL Electric Utilities  
Rate Rate Comparison  
Average Demand of 30 kW  
Base Rate Only  
Present GS3 Rate and Proposed GS3 Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference (\$)	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference (\$)	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	211	268	58	27.33%	268	0	0.00%
750	259	317	58	22.25%	316	1	0.28%
1,500	308	366	58	18.79%	365	1	0.47%
2,250	357	415	58	16.27%	413	2	0.61%
3,000	406	464	58	14.35%	461	3	0.72%
3,750	455	513	58	12.85%	510	4	0.80%
4,500	504	562	59	11.64%	558	4	0.87%
5,250	552	611	59	10.64%	606	5	0.92%
6,000	601	660	59	9.81%	654	6	0.97%
6,750	640	699	59	9.27%	692	7	1.02%
7,500	678	737	60	8.79%	730	7	1.07%
8,250	716	776	60	8.37%	768	8	1.12%
9,000	754	814	60	7.98%	806	9	1.16%
9,750	793	853	61	7.64%	844	9	1.19%
10,500	831	892	61	7.32%	881	10	1.23%
11,250	869	930	61	7.03%	919	11	1.26%
12,000	907	969	61	6.77%	957	12	1.28%
12,750	944	1,006	62	6.53%	993	12	1.31%
13,500	981	1,043	62	6.31%	1,030	13	1.34%
14,250	1,018	1,080	62	6.10%	1,066	14	1.36%
15,000	1,054	1,117	62	5.91%	1,102	15	1.38%
15,750	1,091	1,154	62	5.73%	1,138	15	1.40%
16,500	1,128	1,190	63	5.56%	1,174	16	1.42%
17,250	1,165	1,227	63	5.40%	1,211	17	1.44%
18,000	1,201	1,264	63	5.25%	1,247	17	1.45%
18,750	1,238	1,301	63	5.12%	1,283	18	1.47%
19,500	1,275	1,338	64	4.98%	1,319	19	1.48%
20,250	1,312	1,375	64	4.86%	1,356	20	1.50%
21,000	1,348	1,412	64	4.74%	1,392	20	1.51%
21,750	1,385	1,449	64	4.63%	1,428	21	1.52%
22,500	1,422	1,486	64	4.53%	1,464	22	1.54%

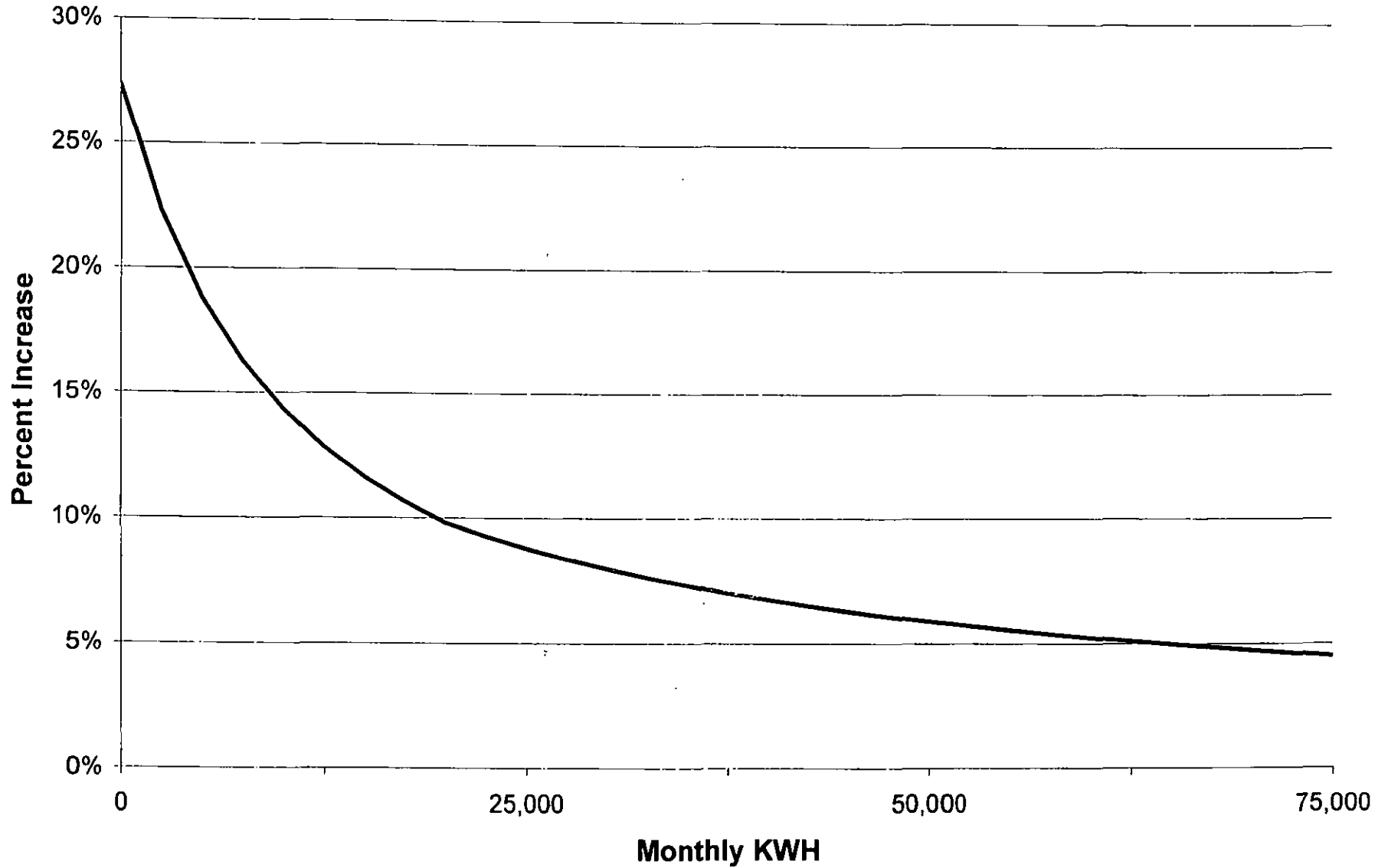
**Proposed GS3 vs Present GS3 Rate  
Average Demand 100 KW  
Base Rate Only**



**Dollar Difference of Proposed GS3 vs Present GS3 Rate  
Average Demand 100 KW  
Base Rate Only**



**Percent Increase of Proposed GS3 vs Present GS3 Rate  
Average Demand 100 KW  
Base Rate Only**

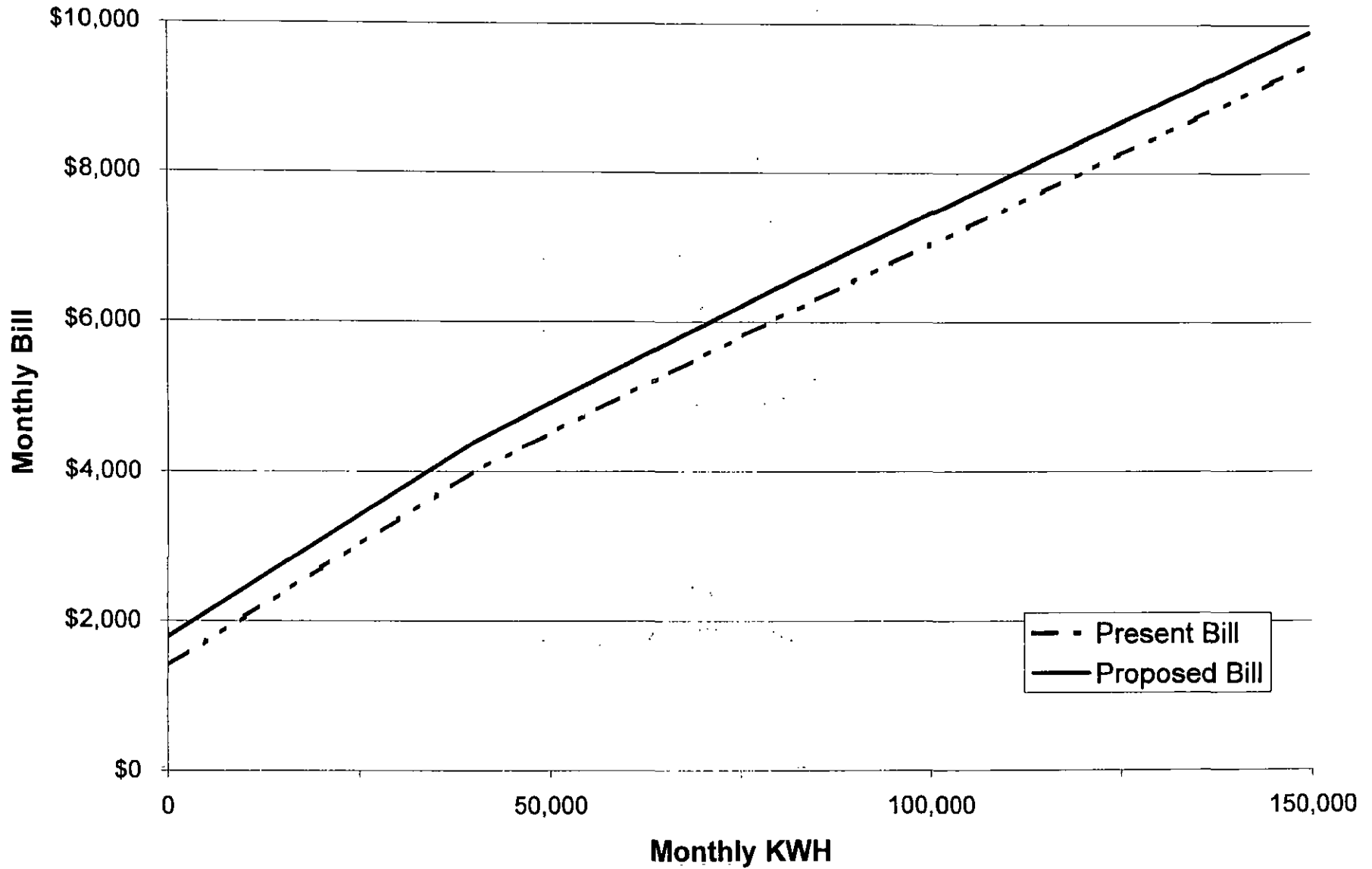


PPL Electric Utilities  
 Rate Review Comparison  
 Demand of 100 kW  
 Base Rate Only

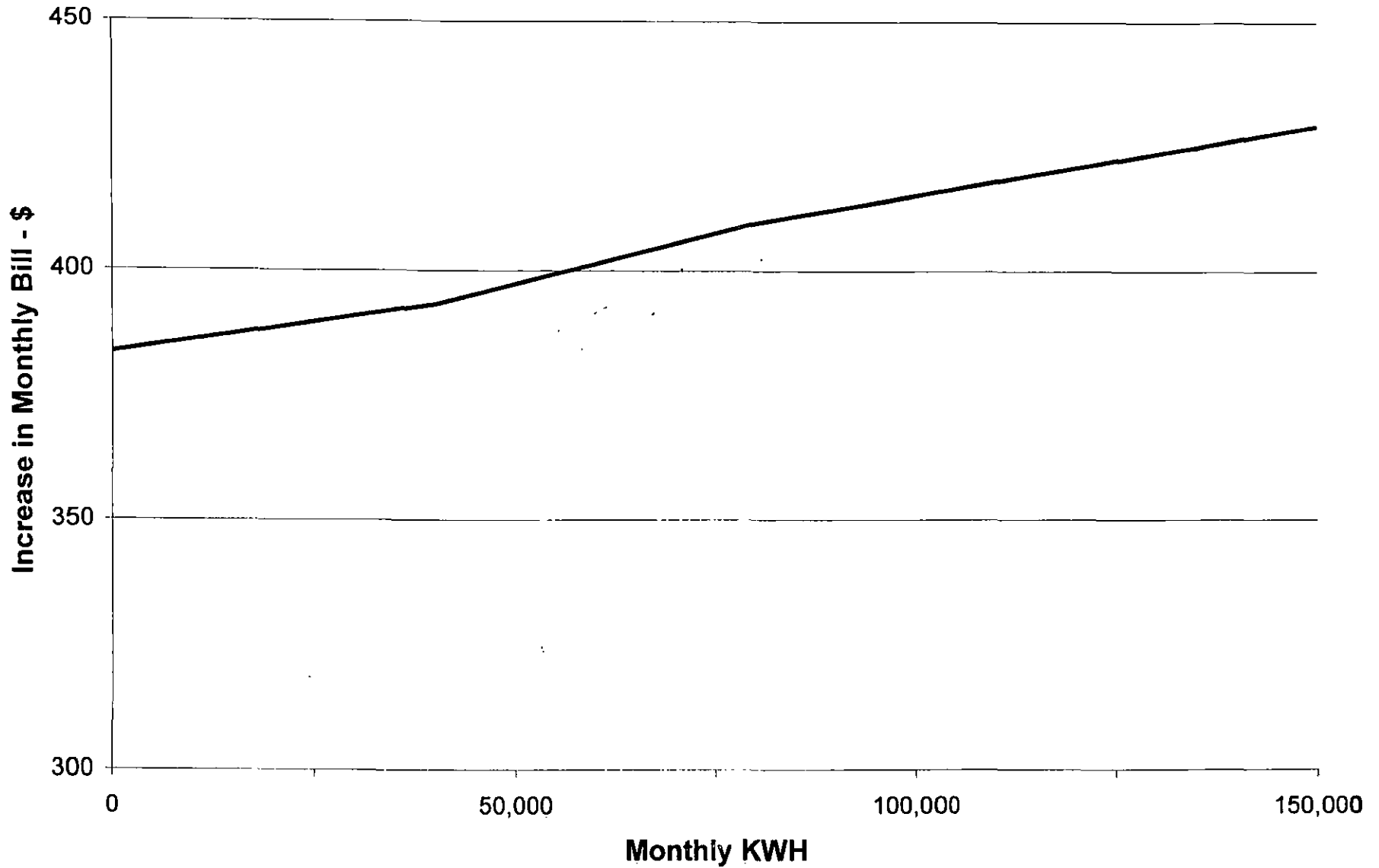
Present GS3 Rate and Proposed GS3 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent	Present T	Difference	Percent
KWH	(\$)	(\$)	(\$)	Difference	(\$)	(\$)	Difference
0	702	894	192	27.33%	894	0	0.00%
2,500	865	1,057	192	22.25%	1,055	2	0.28%
5,000	1,027	1,220	193	18.79%	1,216	5	0.47%
7,500	1,190	1,384	194	16.27%	1,377	7	0.61%
10,000	1,353	1,547	194	14.35%	1,538	10	0.72%
12,500	1,516	1,711	195	12.85%	1,698	12	0.80%
15,000	1,679	1,874	195	11.64%	1,859	15	0.87%
17,500	1,841	2,037	196	10.64%	2,020	17	0.92%
20,000	2,004	2,201	197	9.81%	2,181	19	0.97%
22,500	2,132	2,329	198	9.27%	2,308	22	1.02%
25,000	2,259	2,458	199	8.79%	2,434	24	1.07%
27,500	2,387	2,586	200	8.37%	2,560	27	1.12%
30,000	2,514	2,715	201	7.98%	2,686	29	1.16%
32,500	2,642	2,843	202	7.64%	2,812	32	1.19%
35,000	2,769	2,972	203	7.32%	2,938	34	1.23%
37,500	2,897	3,100	204	7.03%	3,064	36	1.26%
40,000	3,024	3,229	205	6.77%	3,190	39	1.28%
42,500	3,147	3,352	206	6.53%	3,311	41	1.31%
45,000	3,269	3,475	206	6.31%	3,432	44	1.34%
47,500	3,392	3,599	207	6.10%	3,553	46	1.36%
50,000	3,514	3,722	208	5.91%	3,673	49	1.38%
52,500	3,637	3,845	208	5.73%	3,794	51	1.40%
55,000	3,759	3,968	209	5.56%	3,915	53	1.42%
57,500	3,882	4,091	210	5.40%	4,036	56	1.44%
60,000	4,004	4,215	210	5.25%	4,156	58	1.45%
62,500	4,127	4,338	211	5.12%	4,277	61	1.47%
65,000	4,249	4,461	212	4.98%	4,398	63	1.48%
67,500	4,372	4,584	213	4.86%	4,519	65	1.50%
70,000	4,494	4,707	213	4.74%	4,640	68	1.51%
72,500	4,617	4,831	214	4.63%	4,760	70	1.52%
75,000	4,739	4,954	215	4.53%	4,881	73	1.54%

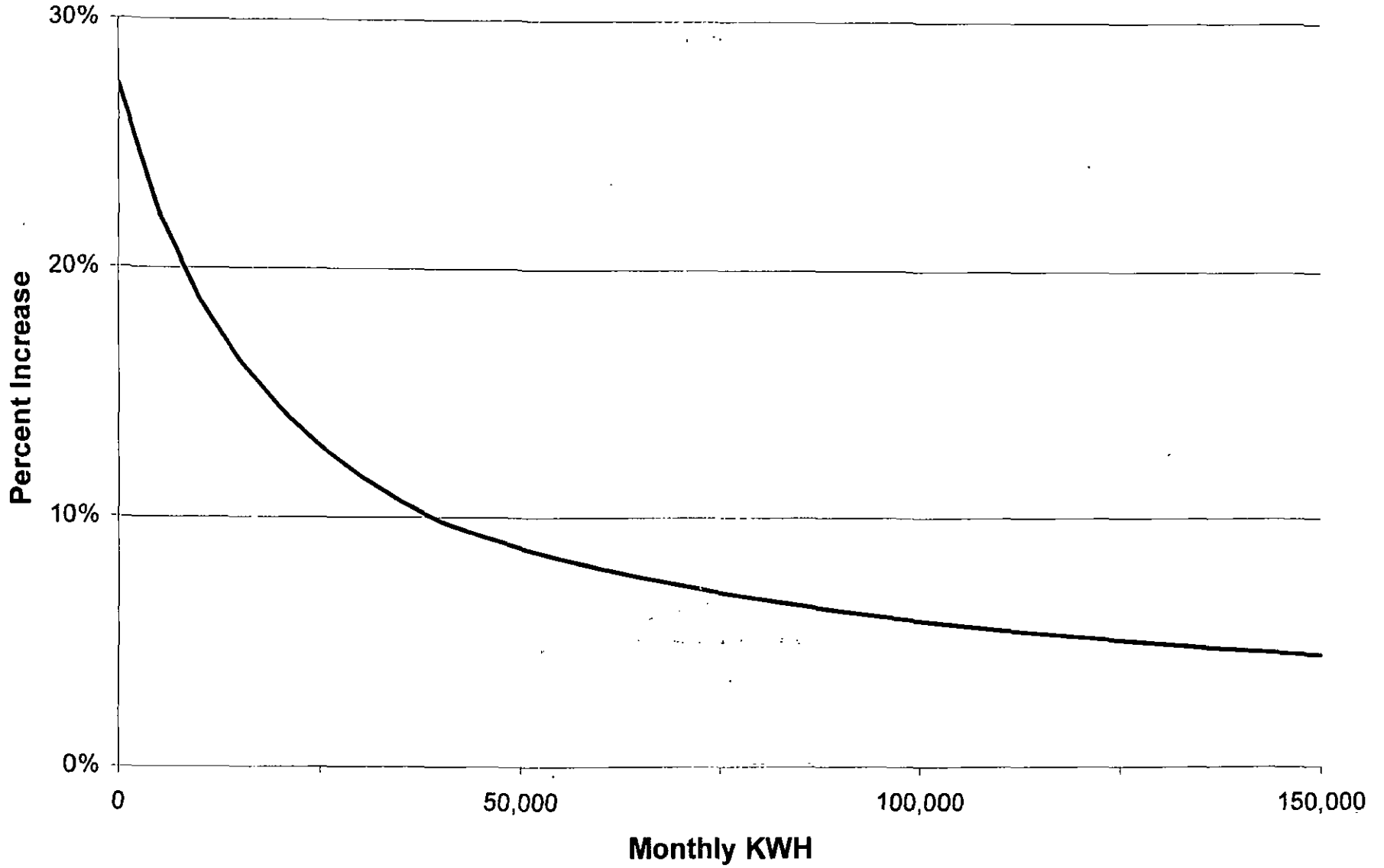
**Proposed GS3 vs Present GS3 Rate  
Average Demand 200 KW  
Base Rate Only**



**Dollar Difference of Proposed GS3 vs Present GS3 Rate  
Average Demand 200 KW  
Base Rate Only**



**Percent Increase of Proposed GS3 vs Present GS3 Rate  
Average Demand 200 KW  
Base Rate Only**

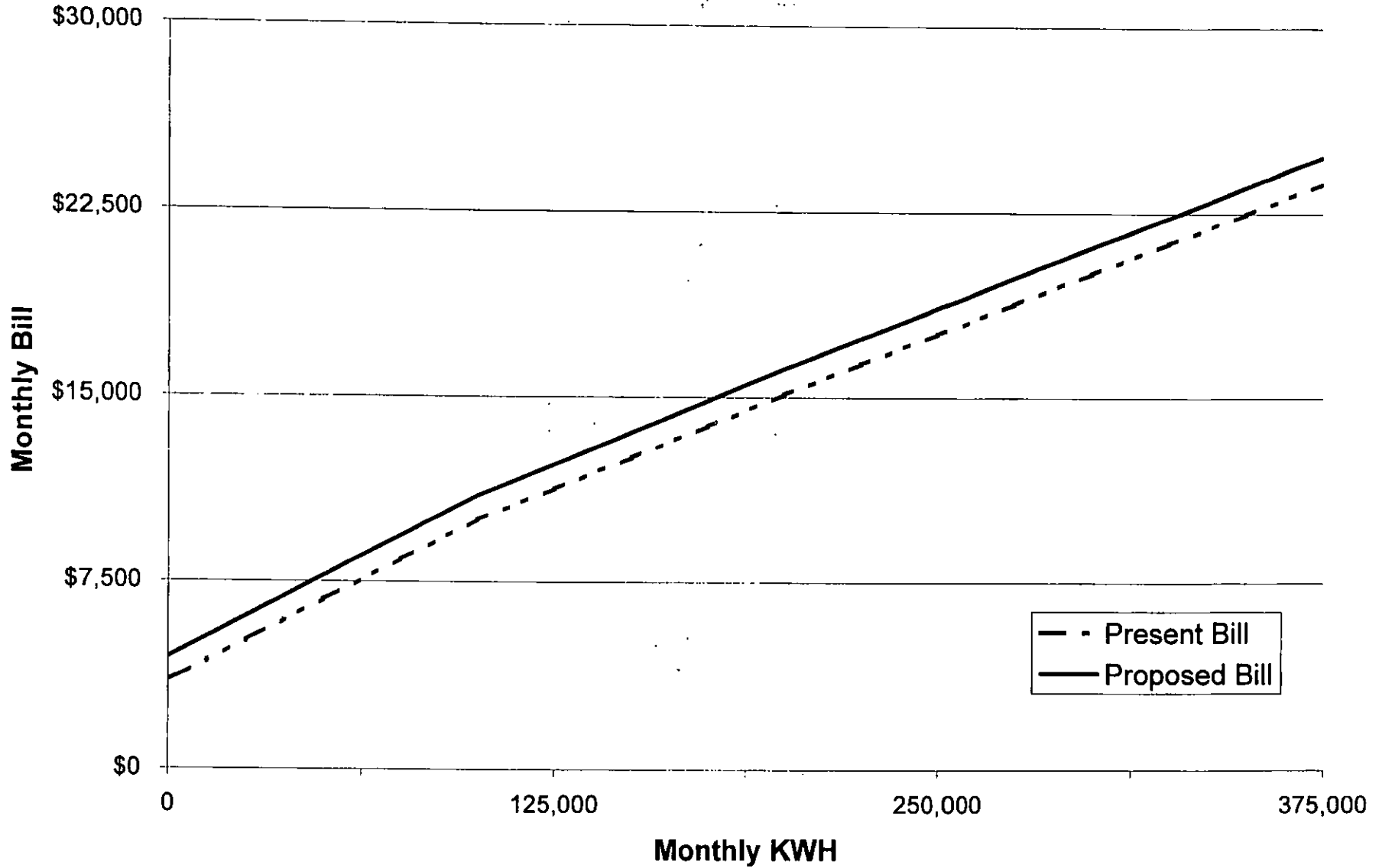


PPL Electric Utilities  
Rate Revenue Comparison  
Average Demand of 200 kW  
Base Rate Only

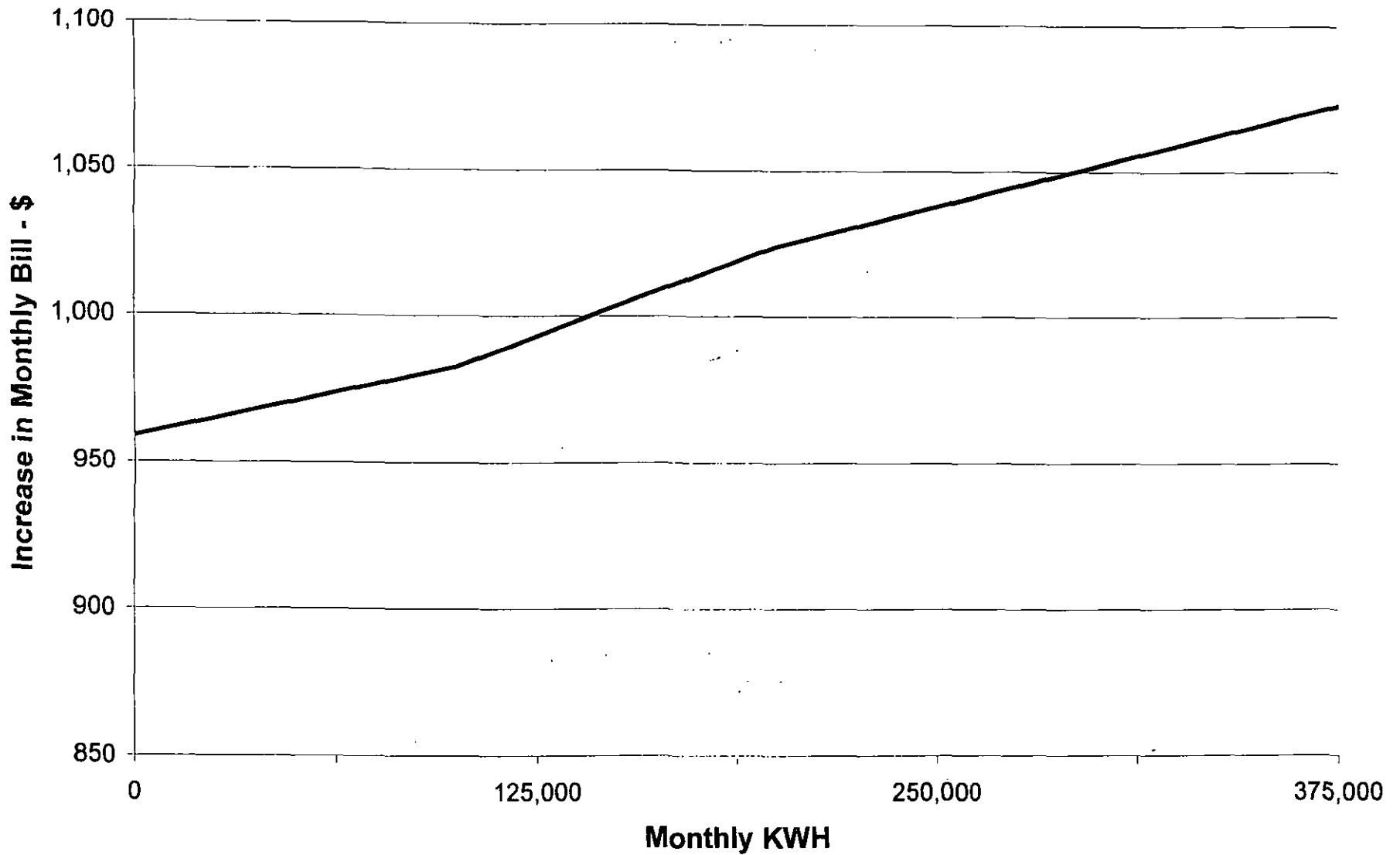
Present GS3 Rate and Proposed GS3 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent	Present T Proposed D	Difference	Percent
KWH	(\$)	(\$)	(\$)	Difference	(\$)	(\$)	Difference
0	1,404	1,787	384	27.33%	1,787	0	0.00%
5,000	1,729	2,114	385	22.25%	2,109	5	0.28%
10,000	2,055	2,441	386	18.79%	2,431	10	0.47%
15,000	2,380	2,768	387	16.27%	2,753	15	0.61%
20,000	2,706	3,094	388	14.35%	3,075	19	0.72%
25,000	3,032	3,421	390	12.85%	3,397	24	0.80%
30,000	3,357	3,748	391	11.64%	3,719	29	0.87%
35,000	3,683	4,075	392	10.64%	4,041	34	0.92%
40,000	4,008	4,402	393	9.81%	4,363	39	0.97%
45,000	4,263	4,659	395	9.27%	4,615	44	1.02%
50,000	4,518	4,916	397	8.79%	4,867	49	1.07%
55,000	4,773	5,173	399	8.37%	5,119	53	1.12%
60,000	5,028	5,430	401	7.98%	5,372	58	1.16%
65,000	5,283	5,687	403	7.64%	5,624	63	1.19%
70,000	5,538	5,944	406	7.32%	5,876	68	1.23%
75,000	5,793	6,201	408	7.03%	6,128	73	1.26%
80,000	6,048	6,458	410	6.77%	6,380	78	1.28%
85,000	6,293	6,704	411	6.53%	6,622	82	1.31%
90,000	6,538	6,951	412	6.31%	6,864	87	1.34%
95,000	6,783	7,197	414	6.10%	7,105	92	1.36%
100,000	7,028	7,444	415	5.91%	7,347	97	1.38%
105,000	7,273	7,690	417	5.73%	7,588	102	1.40%
110,000	7,518	7,936	418	5.56%	7,830	107	1.42%
115,000	7,763	8,183	419	5.40%	8,071	112	1.44%
120,000	8,008	8,429	421	5.25%	8,313	116	1.45%
125,000	8,253	8,676	422	5.12%	8,554	121	1.47%
130,000	8,498	8,922	424	4.98%	8,796	126	1.48%
135,000	8,743	9,168	425	4.86%	9,037	131	1.50%
140,000	8,988	9,415	426	4.74%	9,279	136	1.51%
145,000	9,233	9,661	428	4.63%	9,521	141	1.52%
150,000	9,478	9,908	429	4.53%	9,762	146	1.54%

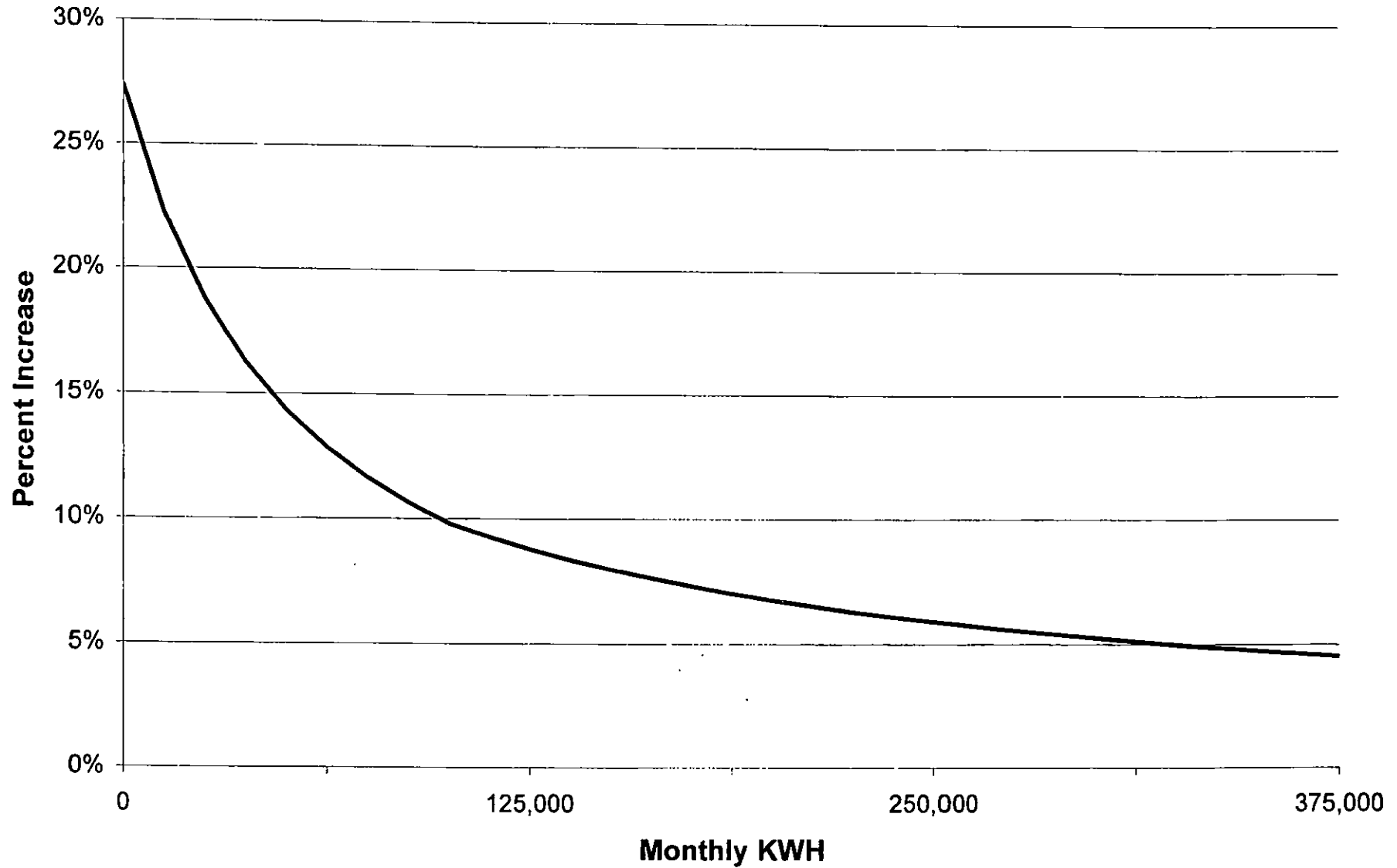
**Proposed GS3 vs Present GS3 Rate  
Average Demand 500 KW  
Base Rate Only**



Dollar Difference of Proposed GS3 vs Present GS3 Rate  
Average Demand 500 KW  
Base Rate Only



**Percent Increase of Proposed GS3 vs Present GS3 Rate  
Average Demand 500 KW  
Base Rate Only**

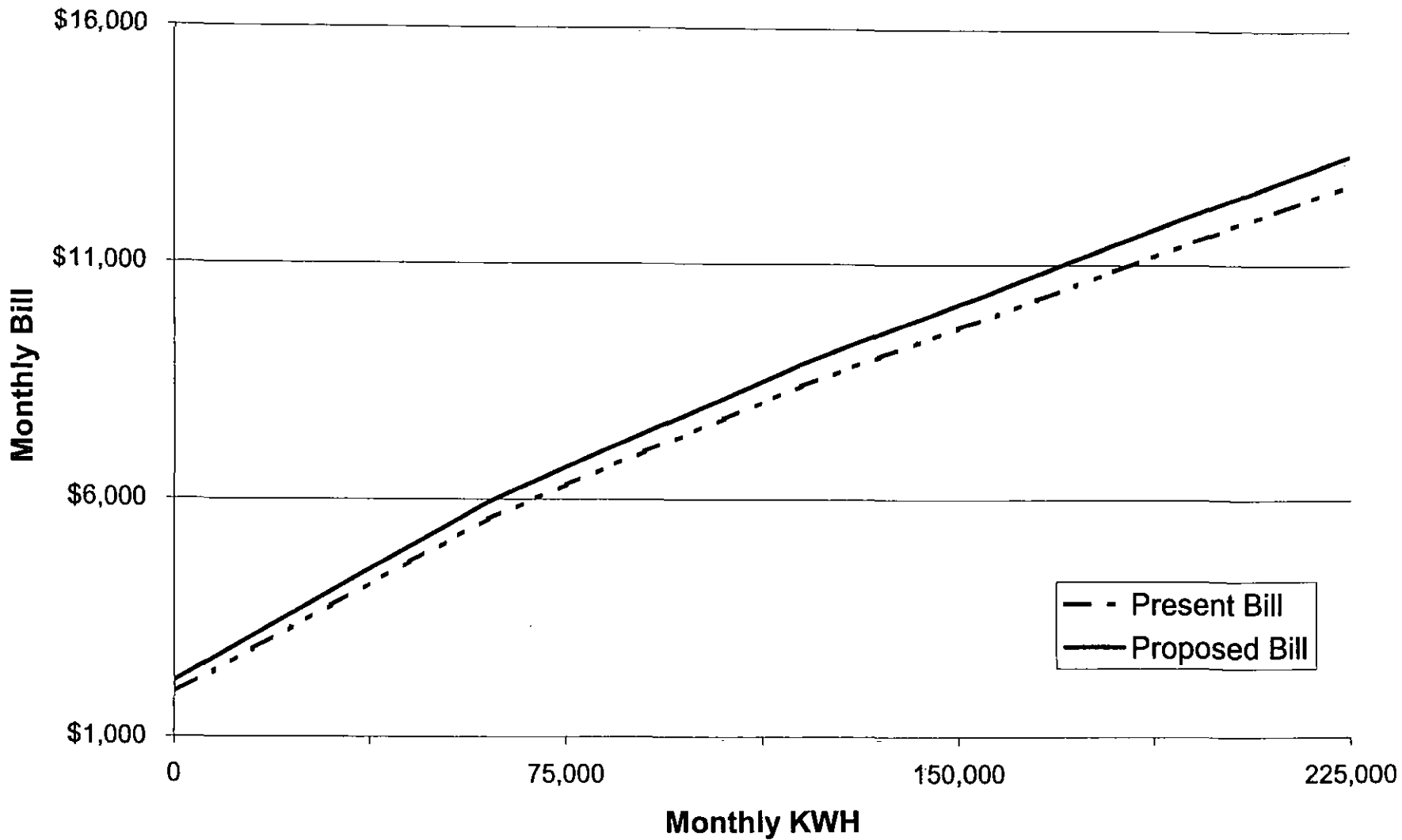


PPL Electric Utilities  
 Rate Revenue Comparison  
 Average Demand of 500 kW  
 Base Rate Only

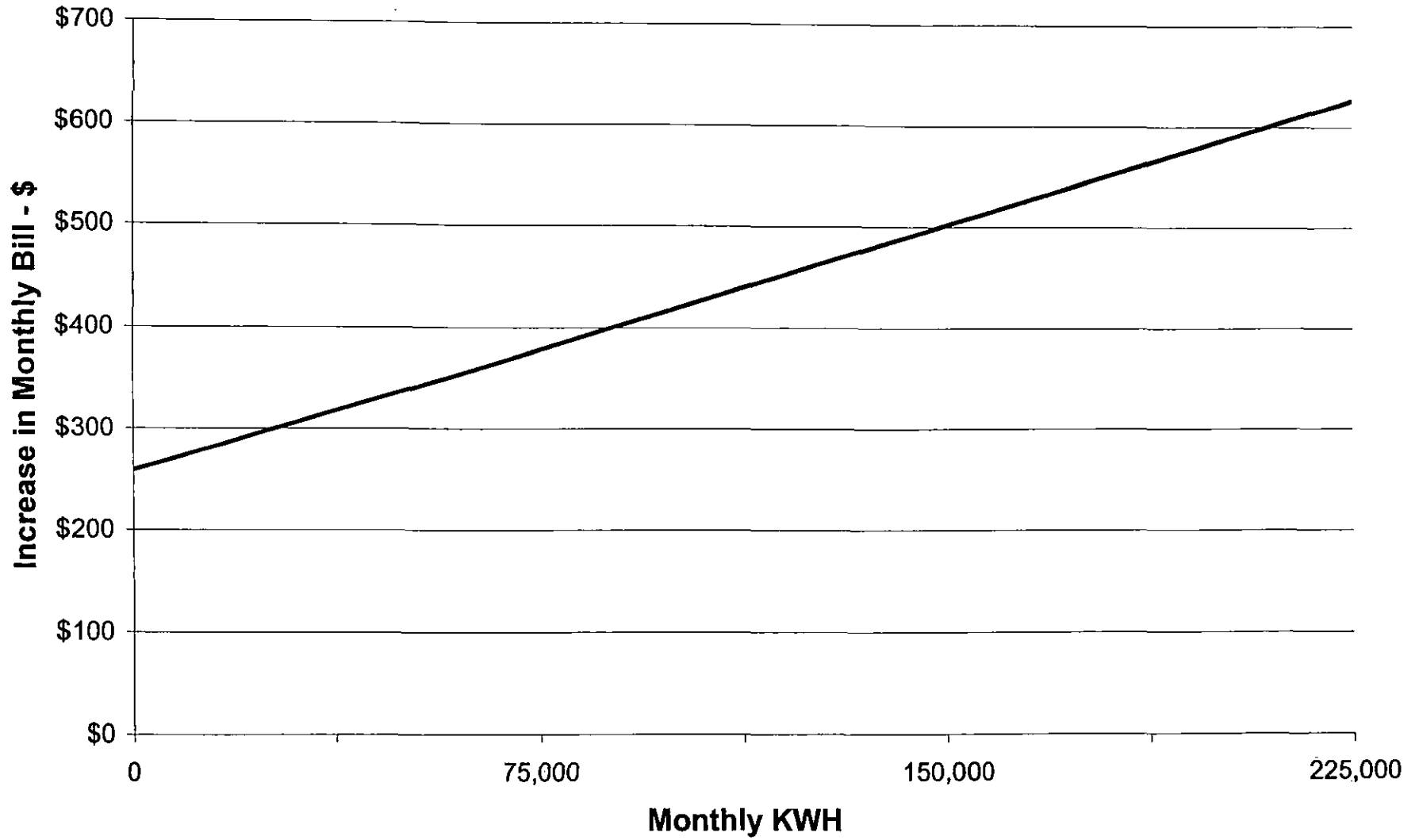
Present GS3 Rate and Proposed GS3 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent	Present T Proposed D	Difference	Percent
KWH	(\$)	(\$)	(\$)	Difference	(\$)	(\$)	Difference
0	3,509	4,468	959	27.33%	4,468	0	0.00%
12,500	4,323	5,285	962	22.25%	5,273	12	0.28%
25,000	5,137	6,102	965	18.79%	6,078	24	0.47%
37,500	5,951	6,919	968	16.27%	6,883	36	0.61%
50,000	6,765	7,736	971	14.35%	7,688	49	0.72%
62,500	7,579	8,553	974	12.85%	8,492	61	0.80%
75,000	8,393	9,370	977	11.64%	9,297	73	0.87%
87,500	9,207	10,187	980	10.64%	10,102	85	0.92%
100,000	10,021	11,004	983	9.81%	10,907	97	0.97%
112,500	10,659	11,647	988	9.27%	11,538	109	1.02%
125,000	11,296	12,289	993	8.79%	12,168	121	1.07%
137,500	11,934	12,932	998	8.37%	12,799	133	1.12%
150,000	12,571	13,575	1,004	7.98%	13,429	146	1.16%
162,500	13,209	14,217	1,009	7.64%	14,060	158	1.19%
175,000	13,846	14,860	1,014	7.32%	14,690	170	1.23%
187,500	14,484	15,502	1,019	7.03%	15,321	182	1.26%
200,000	15,121	16,145	1,024	6.77%	15,951	194	1.28%
212,500	15,734	16,761	1,028	6.53%	16,555	206	1.31%
225,000	16,346	17,377	1,031	6.31%	17,159	218	1.34%
237,500	16,959	17,993	1,035	6.10%	17,763	230	1.36%
250,000	17,571	18,609	1,038	5.91%	18,367	243	1.38%
262,500	18,184	19,225	1,042	5.73%	18,970	255	1.40%
275,000	18,796	19,841	1,045	5.56%	19,574	267	1.42%
287,500	19,409	20,457	1,049	5.40%	20,178	279	1.44%
300,000	20,021	21,073	1,052	5.25%	20,782	291	1.45%
312,500	20,634	21,689	1,056	5.12%	21,386	303	1.47%
325,000	21,246	22,305	1,059	4.98%	21,990	315	1.48%
337,500	21,859	22,921	1,063	4.86%	22,594	327	1.50%
350,000	22,471	23,537	1,066	4.74%	23,198	340	1.51%
362,500	23,084	24,153	1,070	4.63%	23,801	352	1.52%
375,000	23,696	24,769	1,073	4.53%	24,405	364	1.54%

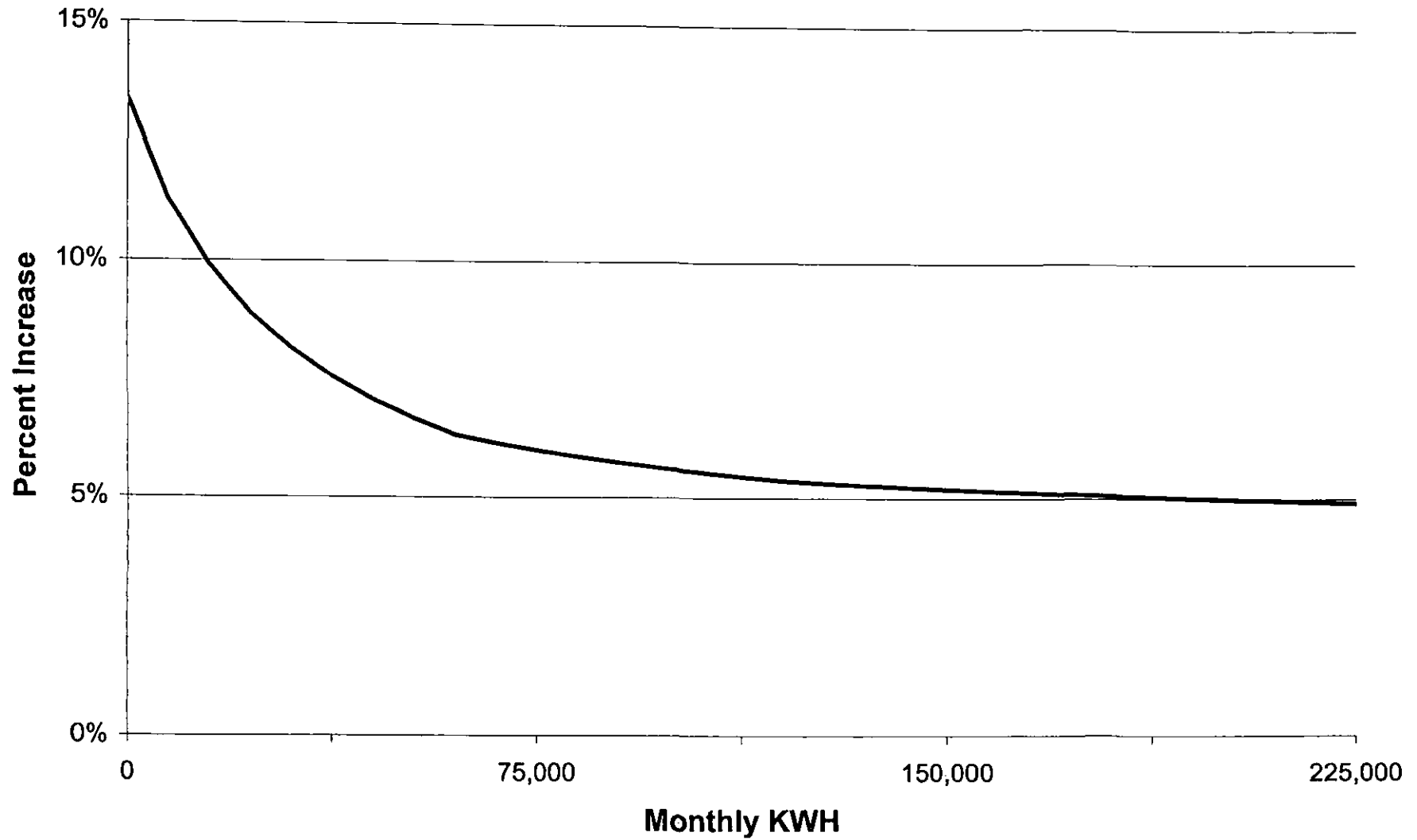
**Proposed LP4 vs Present LP4 Rate  
Average Demand 300 KW  
Base Rate Only**



**Dollar Difference of Proposed LP4 vs Present LP4 Rate  
Average Demand 300 KW  
Base Rate Only**



**Percent Increase of Proposed LP4 vs Present LP4 Rate  
Average Demand 300 KW  
Base Rate Only**

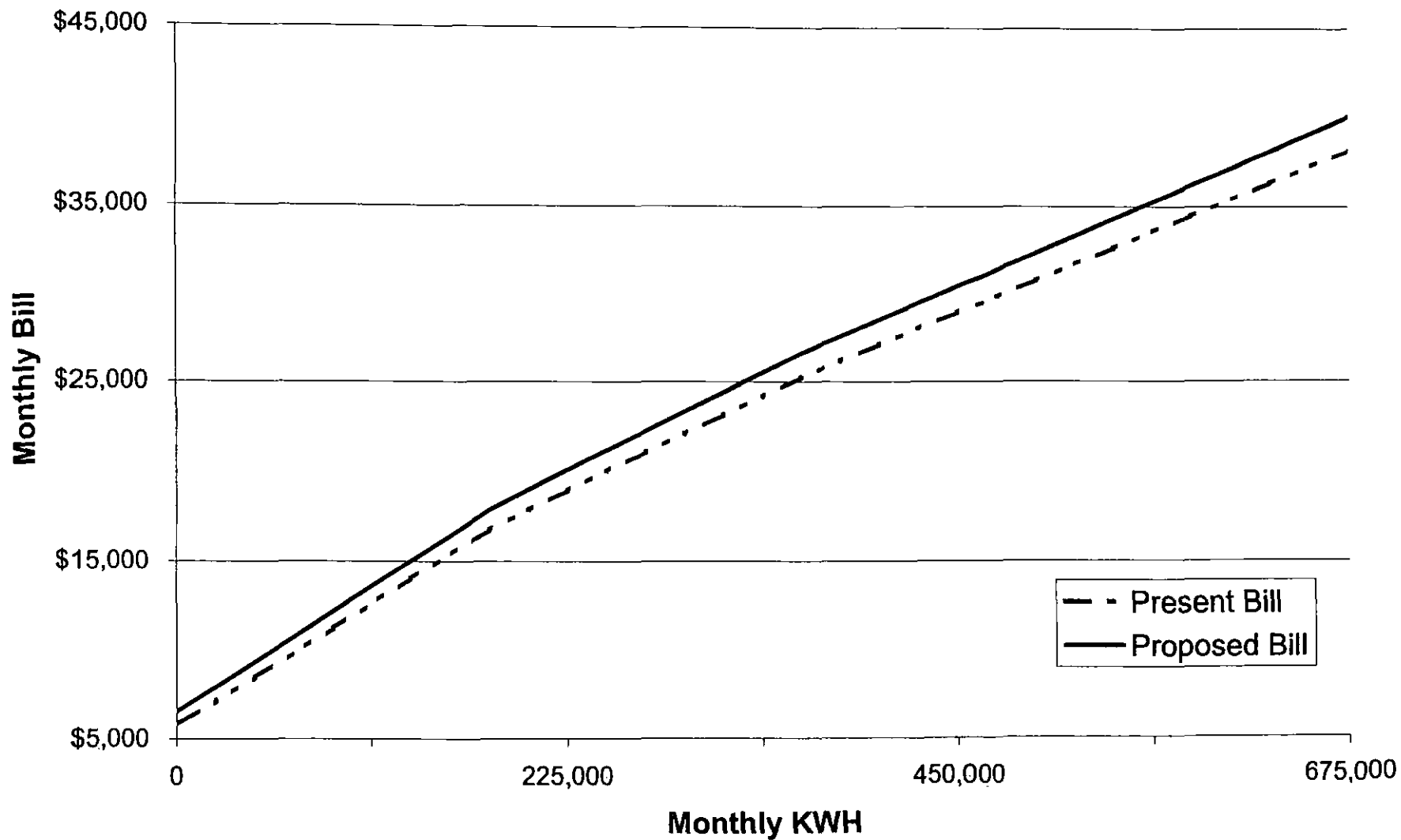


PPL - Electric Utilities  
Rate Review Comparison  
Average Demand of 300 kW  
Base Rate Only

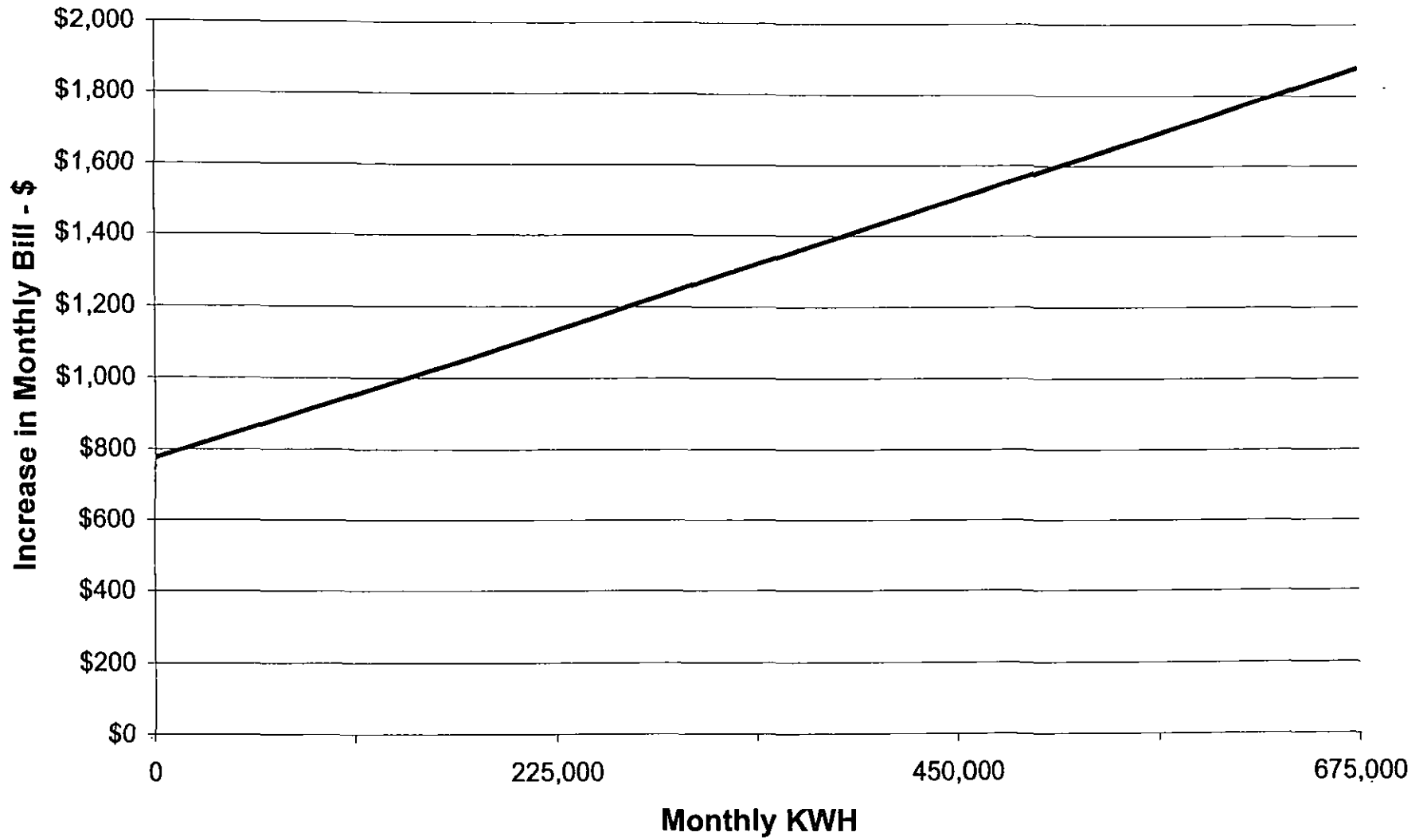
Present LP4 Rate and Proposed LP4 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent	Present T	Difference	Percent
KWH	(\$)	(\$)	(\$)	Difference	(\$)	(\$)	Difference
0	1,931	2,189	\$259	13.40%	2,189	\$0	0.00%
7,500	2,388	2,658	\$270	11.33%	2,645	\$14	0.57%
15,000	2,845	3,128	\$282	9.92%	3,100	\$27	0.96%
22,500	3,303	3,597	\$294	8.91%	3,556	\$41	1.25%
30,000	3,760	4,066	\$306	8.14%	4,011	\$55	1.46%
37,500	4,217	4,535	\$318	7.54%	4,466	\$69	1.63%
45,000	4,675	5,004	\$330	7.05%	4,922	\$82	1.76%
52,500	5,132	5,474	\$342	6.66%	5,377	\$96	1.87%
60,000	5,589	5,943	\$353	6.32%	5,833	\$110	1.96%
67,500	5,942	6,308	\$366	6.15%	6,185	\$124	2.08%
75,000	6,296	6,674	\$378	6.00%	6,536	\$137	2.18%
82,500	6,649	7,039	\$390	5.87%	6,888	\$151	2.27%
90,000	7,002	7,404	\$403	5.75%	7,240	\$165	2.35%
97,500	7,355	7,770	\$415	5.64%	7,591	\$178	2.43%
105,000	7,708	8,135	\$427	5.54%	7,943	\$192	2.49%
112,500	8,061	8,501	\$440	5.45%	8,295	\$206	2.55%
120,000	8,414	8,866	\$452	5.37%	8,646	\$220	2.61%
127,500	8,722	9,187	\$464	5.32%	8,953	\$233	2.68%
135,000	9,031	9,507	\$477	5.28%	9,260	\$247	2.74%
142,500	9,339	9,828	\$489	5.24%	9,567	\$261	2.79%
150,000	9,647	10,149	\$502	5.20%	9,874	\$275	2.85%
157,500	9,955	10,469	\$514	5.16%	10,181	\$288	2.90%
165,000	10,264	10,790	\$527	5.13%	10,488	\$302	2.94%
172,500	10,572	11,111	\$539	5.10%	10,795	\$316	2.99%
180,000	10,880	11,432	\$551	5.07%	11,102	\$329	3.03%
187,500	11,188	11,752	\$564	5.04%	11,409	\$343	3.07%
195,000	11,497	12,073	\$576	5.01%	11,716	\$357	3.10%
202,500	11,805	12,394	\$589	4.99%	12,023	\$371	3.14%
210,000	12,113	12,714	\$601	4.96%	12,330	\$384	3.17%
217,500	12,421	13,035	\$614	4.94%	12,637	\$398	3.20%
225,000	12,730	13,356	\$626	4.92%	12,944	\$412	3.23%

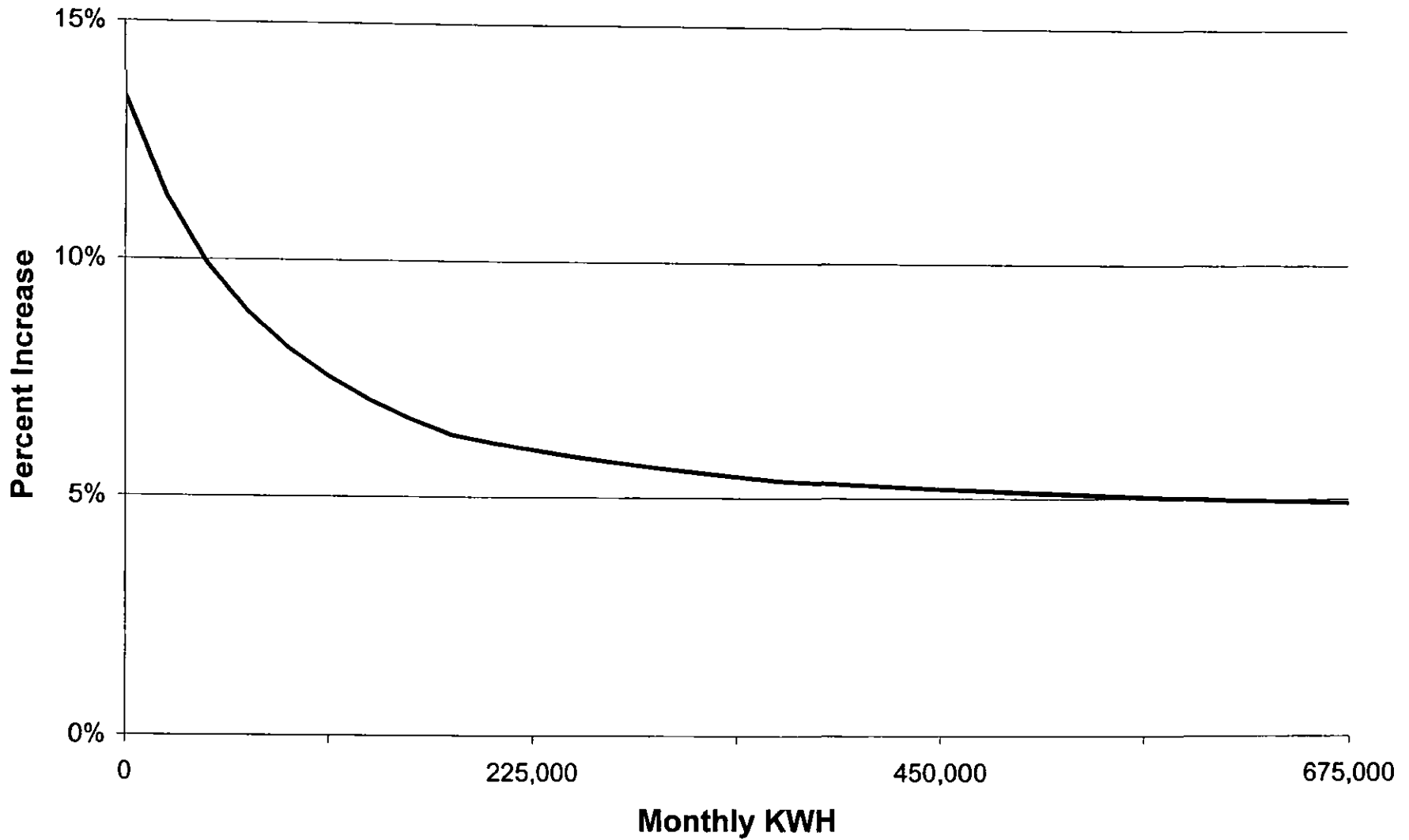
**Proposed LP4 vs Present LP4 Rate  
Average Demand 900 KW  
Base Rate Only**



**Dollar Difference of Proposed LP4 vs Present LP4 Rate  
Average Demand 900 KW  
Base Rate Only**



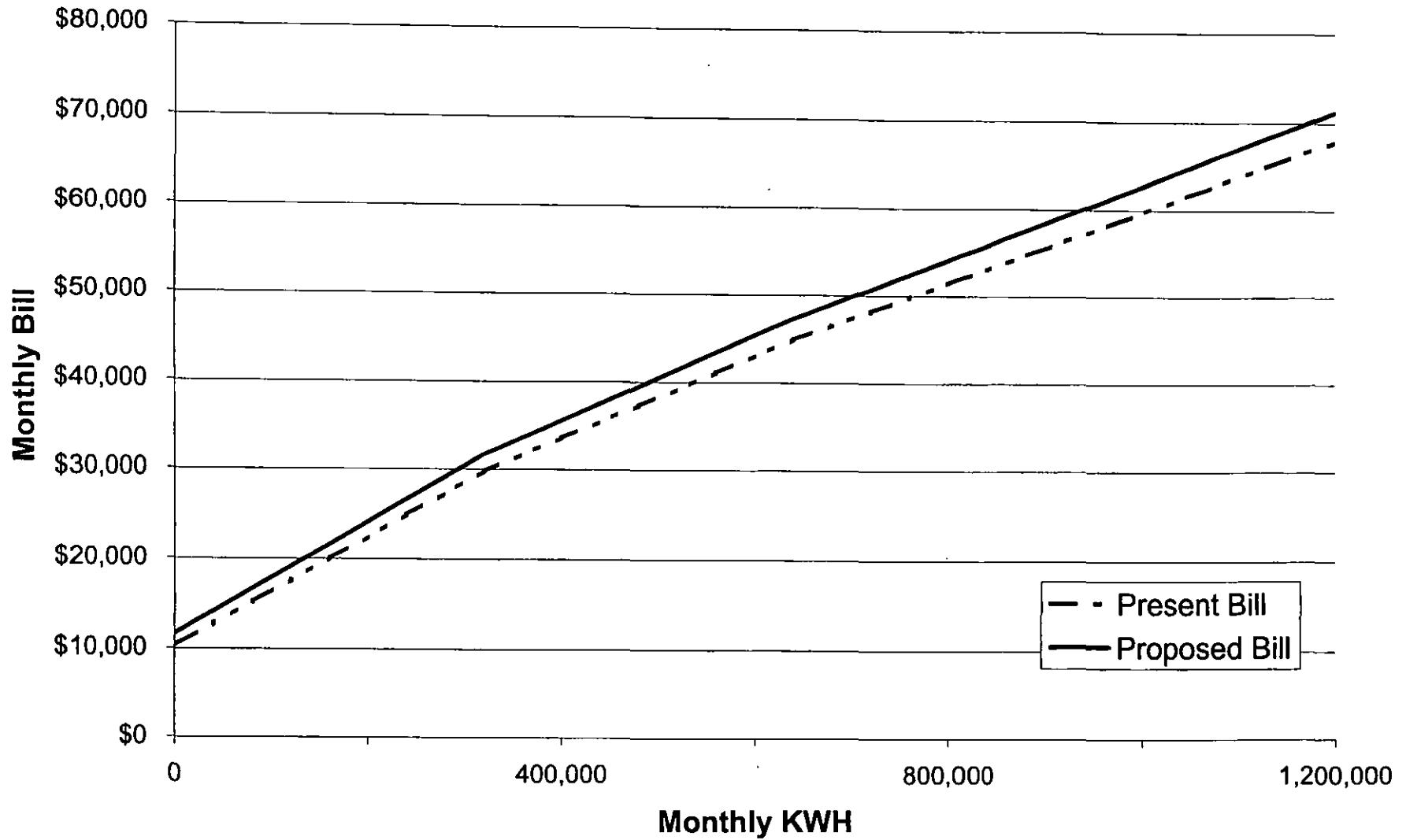
**Percent Increase of Proposed LP4 vs Present LP4 Rate  
Average Demand 900 KW  
Base Rate Only**



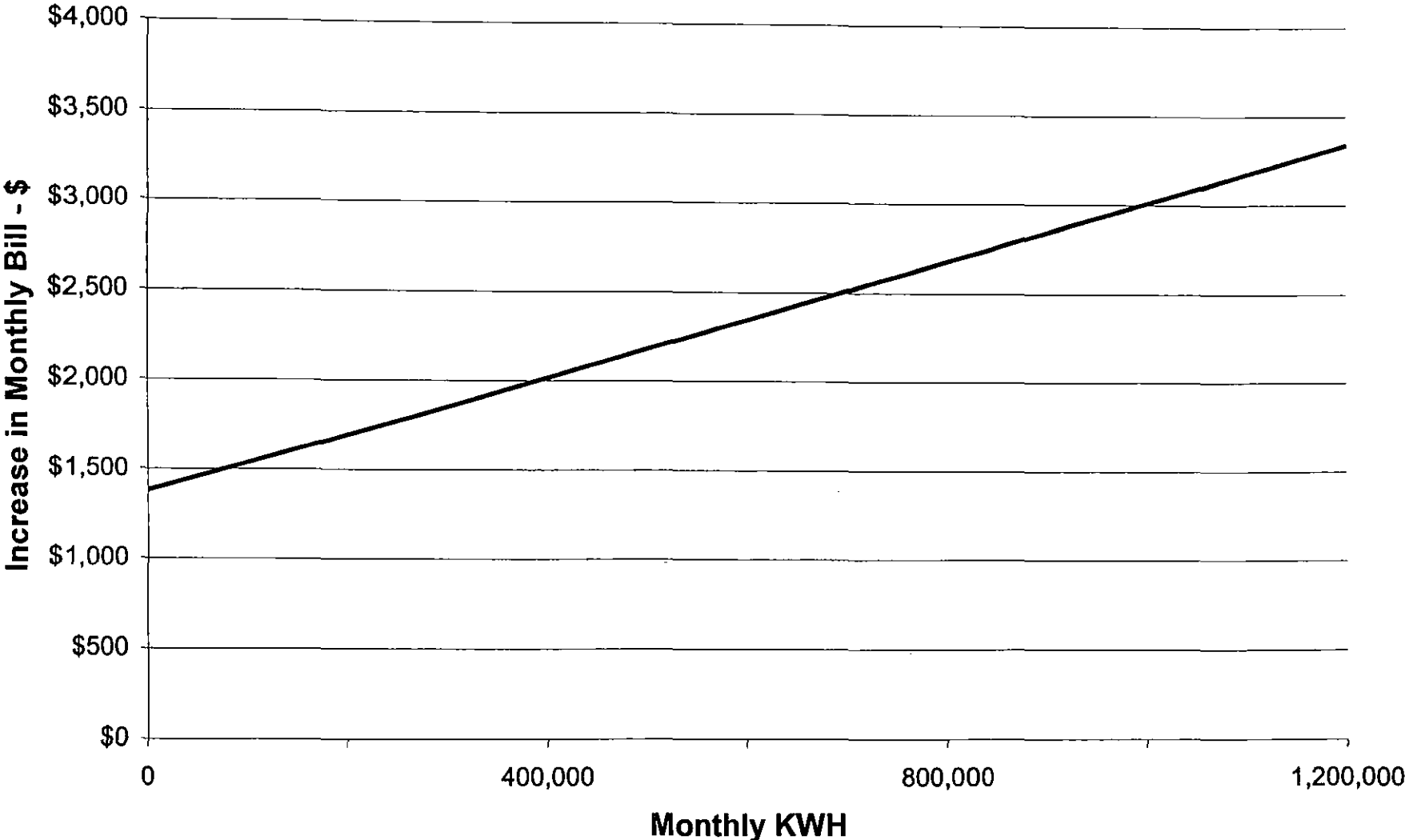
PPL - Electric Utilities  
Rate Revenue Comparison  
Demand of 900 kW  
Base Rate Only  
Present LP4 Rate and Proposed LP4 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent Difference	Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	5,792	6,567	\$776	13.40%	6,567	\$0	0.00%
22,500	7,164	7,975	\$811	11.33%	7,934	\$41	0.57%
45,000	8,536	9,383	\$847	9.92%	9,300	\$82	0.96%
67,500	9,908	10,790	\$882	8.91%	10,667	\$124	1.25%
90,000	11,280	12,198	\$918	8.14%	12,033	\$165	1.46%
112,500	12,652	13,605	\$954	7.54%	13,399	\$206	1.63%
135,000	14,024	15,013	\$989	7.05%	14,766	\$247	1.76%
157,500	15,396	16,421	\$1,025	6.66%	16,132	\$288	1.87%
180,000	16,768	17,828	\$1,060	6.32%	17,499	\$329	1.96%
202,500	17,827	18,924	\$1,097	6.15%	18,554	\$371	2.08%
225,000	18,887	20,021	\$1,134	6.00%	19,609	\$412	2.18%
247,500	19,946	21,117	\$1,171	5.87%	20,664	\$453	2.27%
270,000	21,005	22,213	\$1,208	5.75%	21,719	\$494	2.35%
292,500	22,064	23,309	\$1,245	5.64%	22,774	\$535	2.43%
315,000	23,124	24,405	\$1,282	5.54%	23,829	\$576	2.49%
337,500	24,183	25,502	\$1,319	5.45%	24,884	\$618	2.55%
360,000	25,242	26,598	\$1,355	5.37%	25,939	\$659	2.61%
382,500	26,167	27,560	\$1,393	5.32%	26,860	\$700	2.68%
405,000	27,092	28,522	\$1,430	5.28%	27,781	\$741	2.74%
427,500	28,017	29,484	\$1,467	5.24%	28,702	\$782	2.79%
450,000	28,941	30,446	\$1,505	5.20%	29,623	\$824	2.85%
472,500	29,866	31,408	\$1,542	5.16%	30,544	\$865	2.90%
495,000	30,791	32,370	\$1,580	5.13%	31,464	\$906	2.94%
517,500	31,716	33,332	\$1,617	5.10%	32,385	\$947	2.99%
540,000	32,640	34,295	\$1,654	5.07%	33,306	\$988	3.03%
562,500	33,565	35,257	\$1,692	5.04%	34,227	\$1,029	3.07%
585,000	34,490	36,219	\$1,729	5.01%	35,148	\$1,071	3.10%
607,500	35,415	37,181	\$1,766	4.99%	36,069	\$1,112	3.14%
630,000	36,339	38,143	\$1,804	4.96%	36,990	\$1,153	3.17%
652,500	37,264	39,105	\$1,841	4.94%	37,911	\$1,194	3.20%
675,000	38,189	40,067	\$1,878	4.92%	38,832	\$1,235	3.23%
697,500	39,114	41,029	\$1,916	4.90%	39,753	\$1,276	3.26%

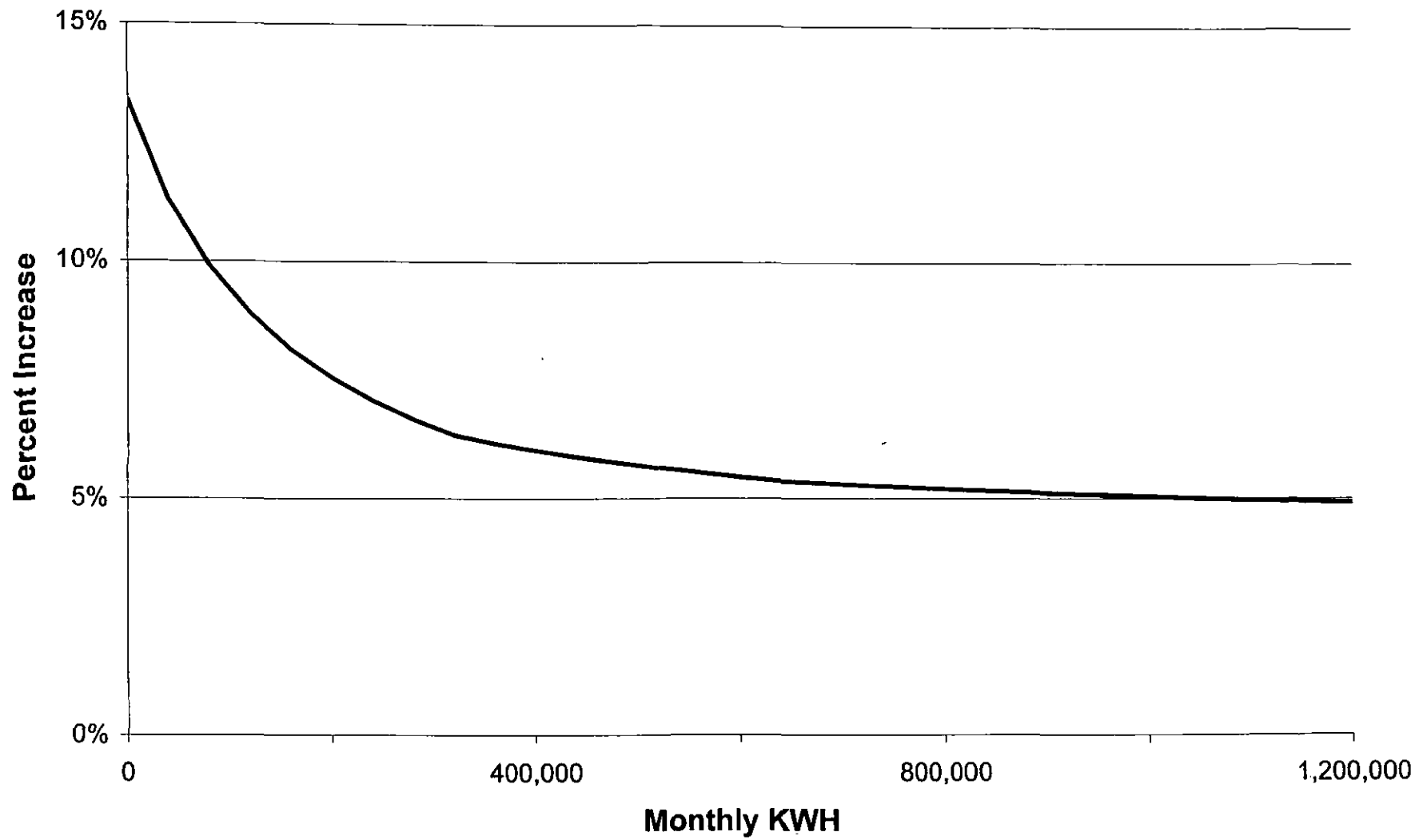
**Proposed LP4 vs Present LP4 Rate  
Average Demand 1600 KW  
Base Rate Only**



**Dollar Difference of Proposed LP4 vs Present LP4 Rate  
Average Demand 1600 KW  
Base Rate Only**



**Percent Increase of Proposed LP4 vs Present LP4 Rate  
Average Demand 1600 KW  
Base Rate Only**

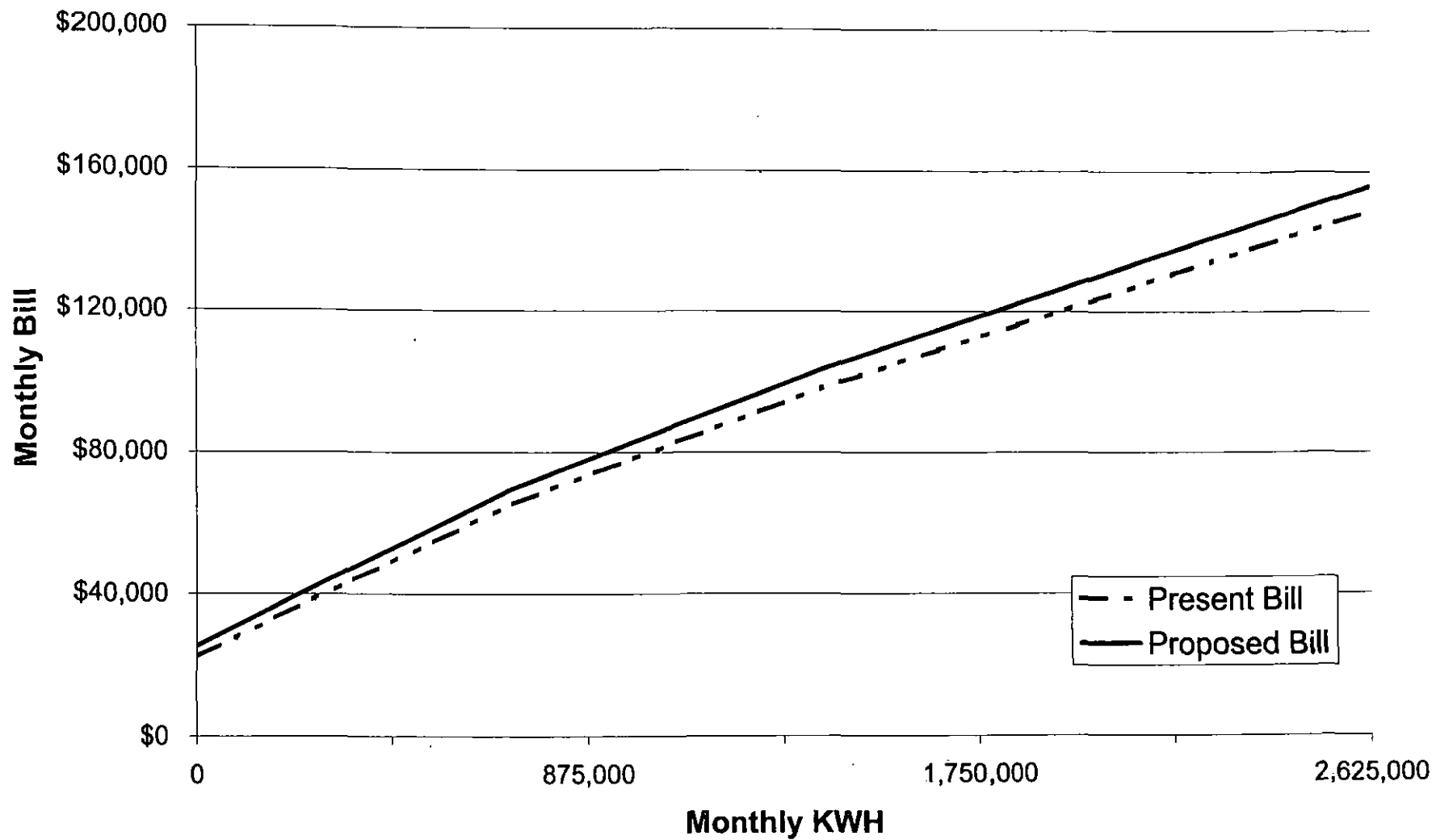


PPL - Electric Utilities  
Rate Revenue Comparison  
Average Demand of 1600 kW  
Base Rate Only

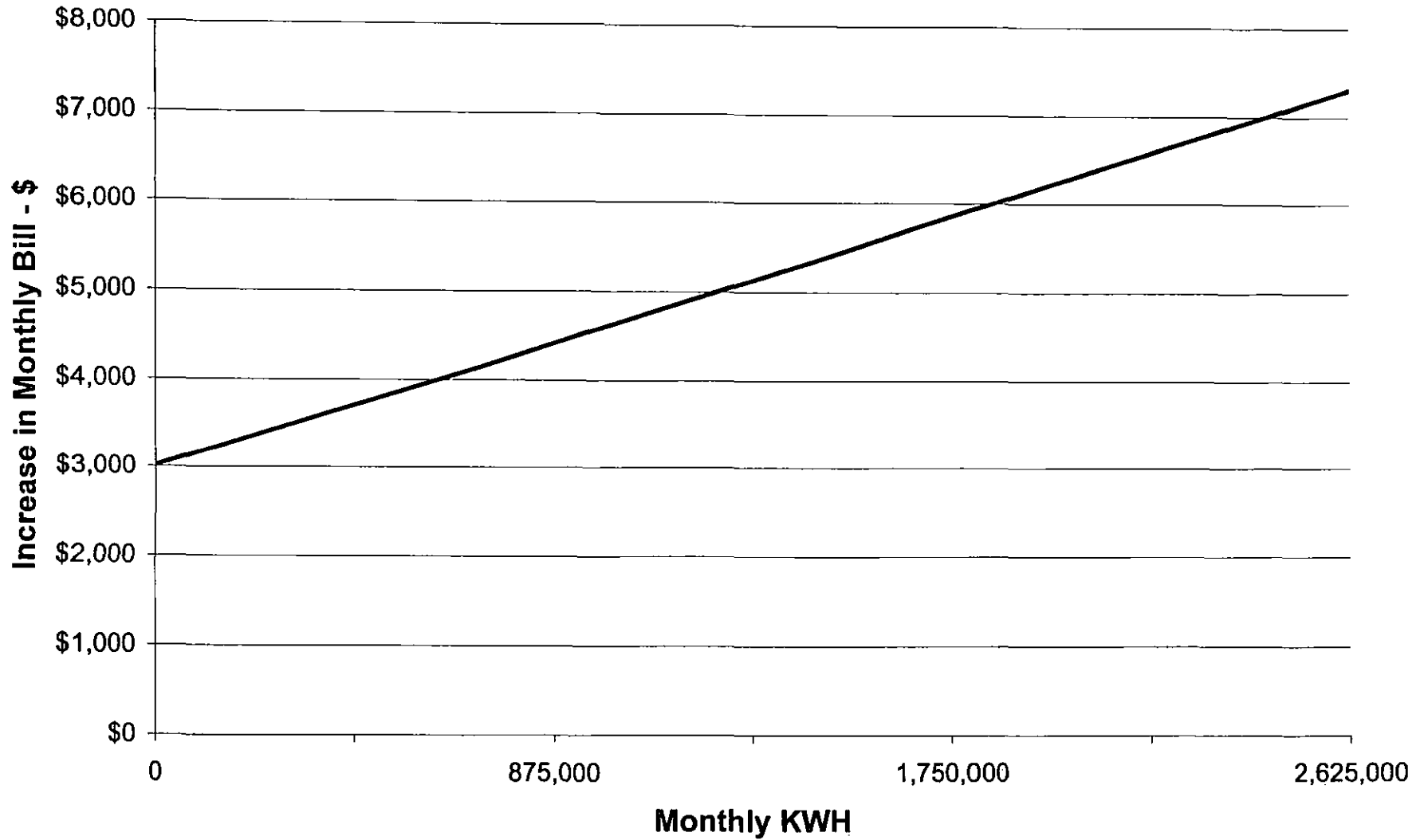
Present LP4 Rate and Proposed LP4 Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	10,296	11,675	\$1,379	13.40%	11,675	\$0	0.00%
40,000	12,735	14,178	\$1,442	11.33%	14,104	\$73	0.57%
80,000	15,174	16,680	\$1,506	9.92%	16,534	\$146	0.96%
120,000	17,614	19,182	\$1,569	8.91%	18,963	\$220	1.25%
160,000	20,053	21,685	\$1,632	8.14%	21,392	\$293	1.46%
200,000	22,492	24,187	\$1,695	7.54%	23,821	\$366	1.63%
240,000	24,931	26,690	\$1,758	7.05%	26,250	\$439	1.76%
280,000	27,370	29,192	\$1,822	6.66%	28,680	\$512	1.87%
320,000	29,810	31,694	\$1,885	6.32%	31,109	\$586	1.96%
360,000	31,693	33,643	\$1,950	6.15%	32,984	\$659	2.08%
400,000	33,576	35,592	\$2,016	6.00%	34,860	\$732	2.18%
440,000	35,459	37,541	\$2,082	5.87%	36,736	\$805	2.27%
480,000	37,342	39,490	\$2,147	5.75%	38,611	\$878	2.35%
520,000	39,226	41,438	\$2,213	5.64%	40,487	\$952	2.43%
560,000	41,109	43,387	\$2,278	5.54%	42,362	\$1,025	2.49%
600,000	42,992	45,336	\$2,344	5.45%	44,238	\$1,098	2.55%
640,000	44,875	47,285	\$2,410	5.37%	46,114	\$1,171	2.61%
680,000	46,519	48,995	\$2,476	5.32%	47,751	\$1,244	2.68%
720,000	48,163	50,706	\$2,542	5.28%	49,388	\$1,318	2.74%
760,000	49,807	52,416	\$2,609	5.24%	51,025	\$1,391	2.79%
800,000	51,451	54,126	\$2,675	5.20%	52,662	\$1,464	2.85%
840,000	53,095	55,837	\$2,742	5.16%	54,300	\$1,537	2.90%
880,000	54,739	57,547	\$2,808	5.13%	55,937	\$1,610	2.94%
920,000	56,383	59,258	\$2,874	5.10%	57,574	\$1,684	2.99%
960,000	58,027	60,968	\$2,941	5.07%	59,211	\$1,757	3.03%
1,000,000	59,671	62,678	\$3,007	5.04%	60,848	\$1,830	3.07%
1,040,000	61,315	64,389	\$3,074	5.01%	62,486	\$1,903	3.10%
1,080,000	62,959	66,099	\$3,140	4.99%	64,123	\$1,976	3.14%
1,120,000	64,603	67,810	\$3,206	4.96%	65,760	\$2,050	3.17%
1,160,000	66,247	69,520	\$3,273	4.94%	67,397	\$2,123	3.20%
1,200,000	67,891	71,230	\$3,339	4.92%	69,034	\$2,196	3.23%
1,240,000	69,535	72,941	\$3,406	4.90%	70,672	\$2,269	3.26%

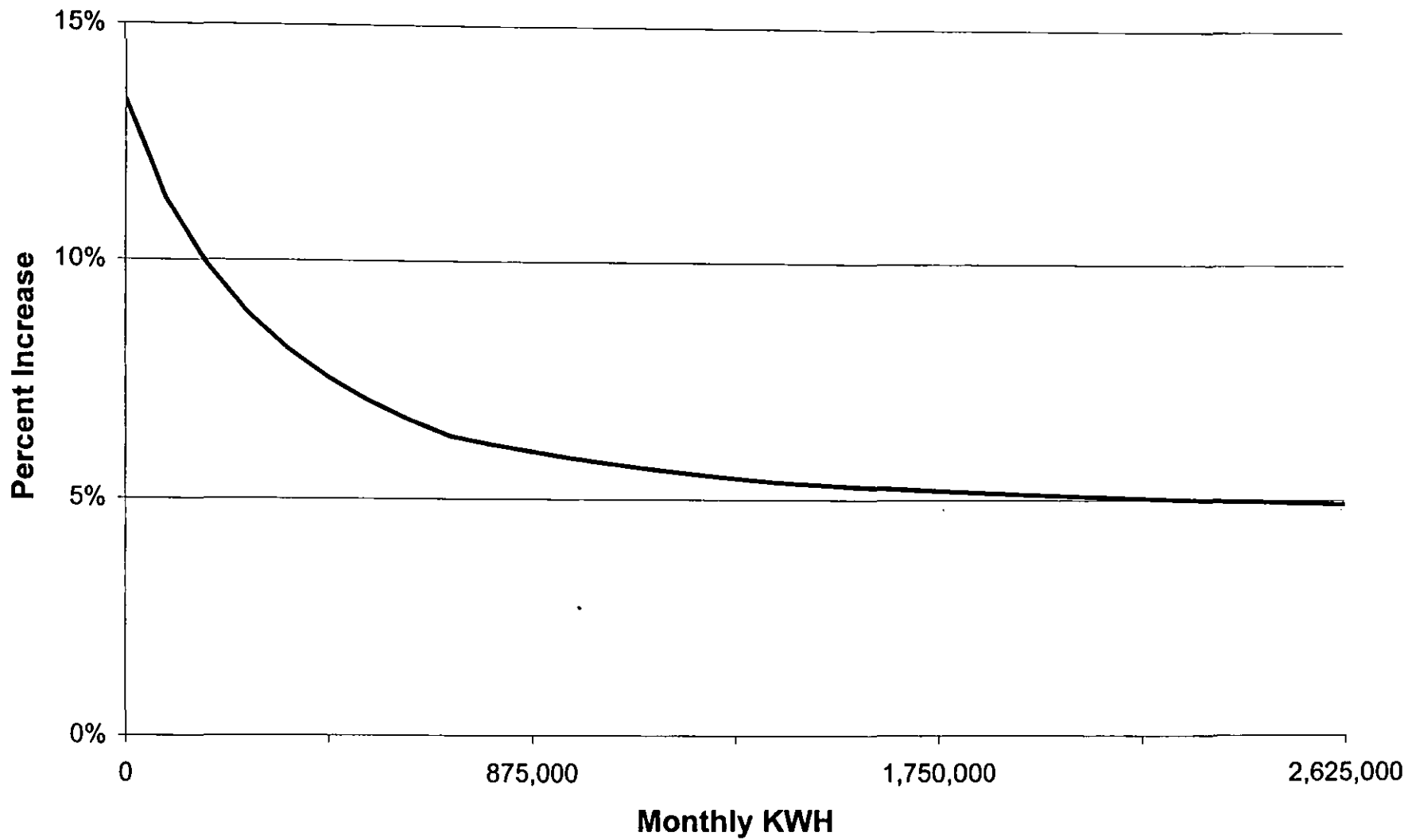
**Proposed LP4 vs Present LP4 Rate  
Average Demand 3500 KW  
Base Rate Only**



**Dollar Difference of Proposed LP4 vs Present LP4 Rate  
Average Demand 3500 KW  
Base Rate Only**



**Percent Increase of Proposed LP4 vs Present LP4 Rate  
Average Demand 3500 KW  
Base Rate Only**

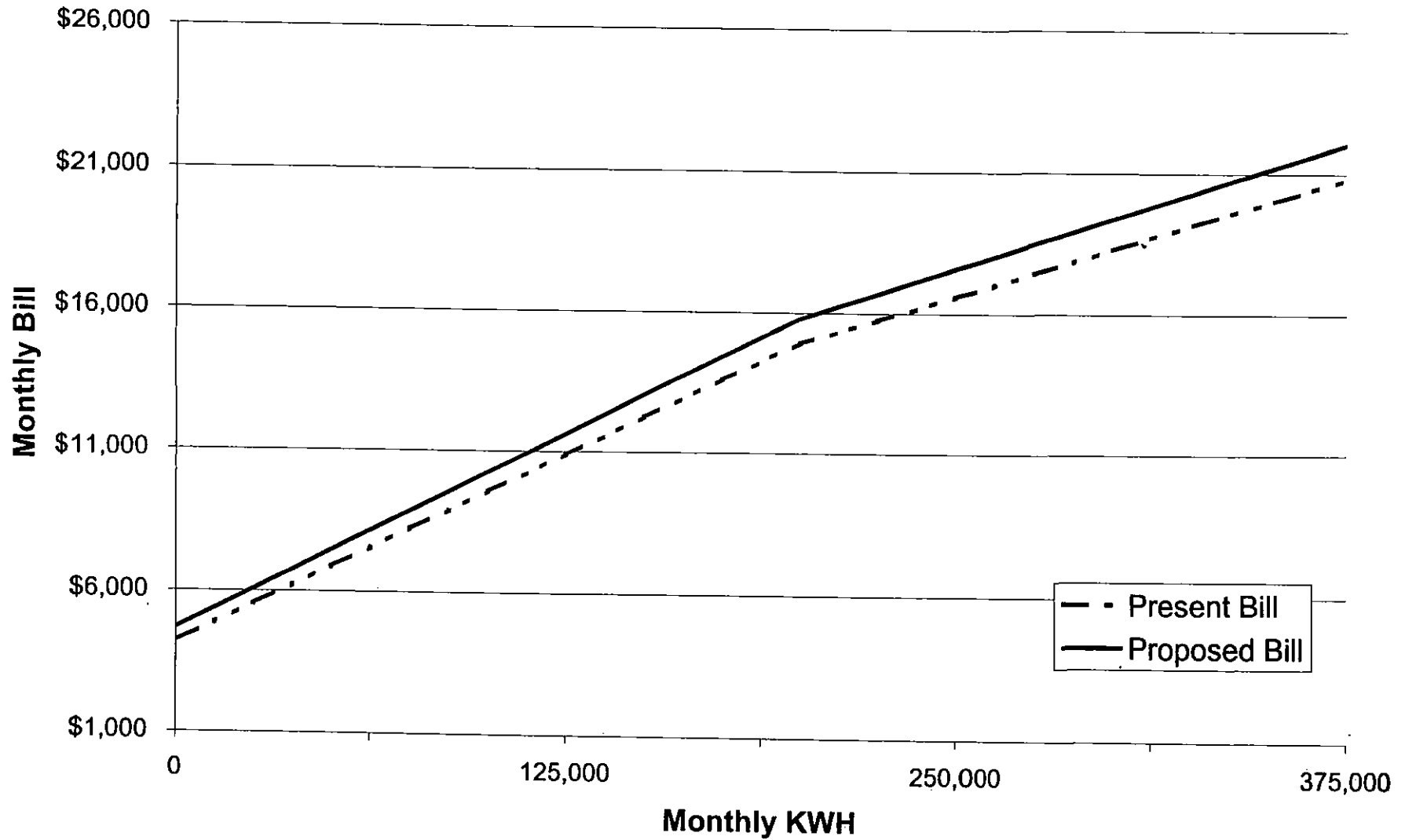


PPL - Public Utilities  
 Rate Revenue Comparison  
 Average Demand of 3500 kW  
 Base Rate Only

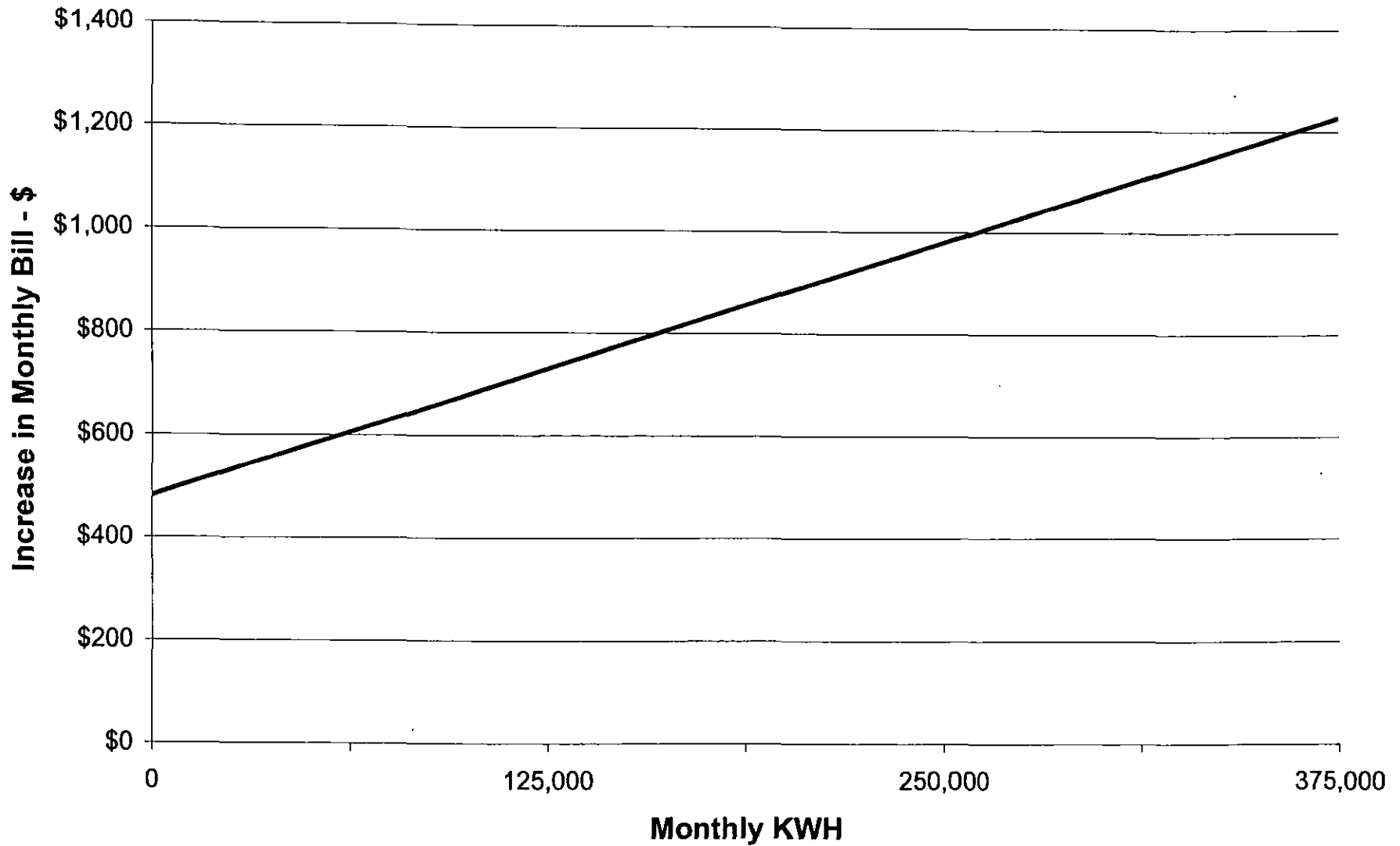
Present LP4 Rate and Proposed LP4 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent Difference	Present T Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	22,523	25,540	\$3,017	13.40%	25,540	\$0	0.00%
87,500	27,858	31,014	\$3,155	11.33%	30,853	\$160	0.57%
175,000	33,194	36,488	\$3,294	9.92%	36,167	\$320	0.96%
262,500	38,530	41,962	\$3,432	8.91%	41,481	\$480	1.25%
350,000	43,866	47,436	\$3,570	8.14%	46,795	\$641	1.46%
437,500	49,201	52,910	\$3,708	7.54%	52,109	\$801	1.63%
525,000	54,537	58,384	\$3,847	7.05%	57,423	\$961	1.76%
612,500	59,873	63,858	\$3,985	6.66%	62,737	\$1,121	1.87%
700,000	65,209	69,332	\$4,123	6.32%	68,051	\$1,281	1.96%
787,500	69,328	73,595	\$4,267	6.15%	72,153	\$1,441	2.08%
875,000	73,448	77,858	\$4,410	6.00%	76,256	\$1,601	2.18%
962,500	77,567	82,121	\$4,554	5.87%	80,359	\$1,761	2.27%
1,050,000	81,687	86,384	\$4,697	5.75%	84,462	\$1,922	2.35%
1,137,500	85,806	90,647	\$4,841	5.64%	88,565	\$2,082	2.43%
1,225,000	89,926	94,910	\$4,984	5.54%	92,668	\$2,242	2.49%
1,312,500	94,045	99,173	\$5,128	5.45%	96,771	\$2,402	2.55%
1,400,000	98,165	103,436	\$5,271	5.37%	100,874	\$2,562	2.61%
1,487,500	101,761	107,177	\$5,416	5.32%	104,455	\$2,722	2.68%
1,575,000	105,357	110,919	\$5,562	5.28%	108,036	\$2,882	2.74%
1,662,500	108,953	114,660	\$5,707	5.24%	111,618	\$3,042	2.79%
1,750,000	112,550	118,402	\$5,852	5.20%	115,199	\$3,203	2.85%
1,837,500	116,146	122,143	\$5,997	5.16%	118,780	\$3,363	2.90%
1,925,000	119,742	125,885	\$6,143	5.13%	122,362	\$3,523	2.94%
2,012,500	123,338	129,626	\$6,288	5.10%	125,943	\$3,683	2.99%
2,100,000	126,935	133,368	\$6,433	5.07%	129,525	\$3,843	3.03%
2,187,500	130,531	137,109	\$6,578	5.04%	133,106	\$4,003	3.07%
2,275,000	134,127	140,851	\$6,724	5.01%	136,687	\$4,163	3.10%
2,362,500	137,723	144,592	\$6,869	4.99%	140,269	\$4,323	3.14%
2,450,000	141,320	148,334	\$7,014	4.96%	143,850	\$4,484	3.17%
2,537,500	144,916	152,075	\$7,159	4.94%	147,431	\$4,644	3.20%
2,625,000	148,512	155,817	\$7,305	4.92%	151,013	\$4,804	3.23%

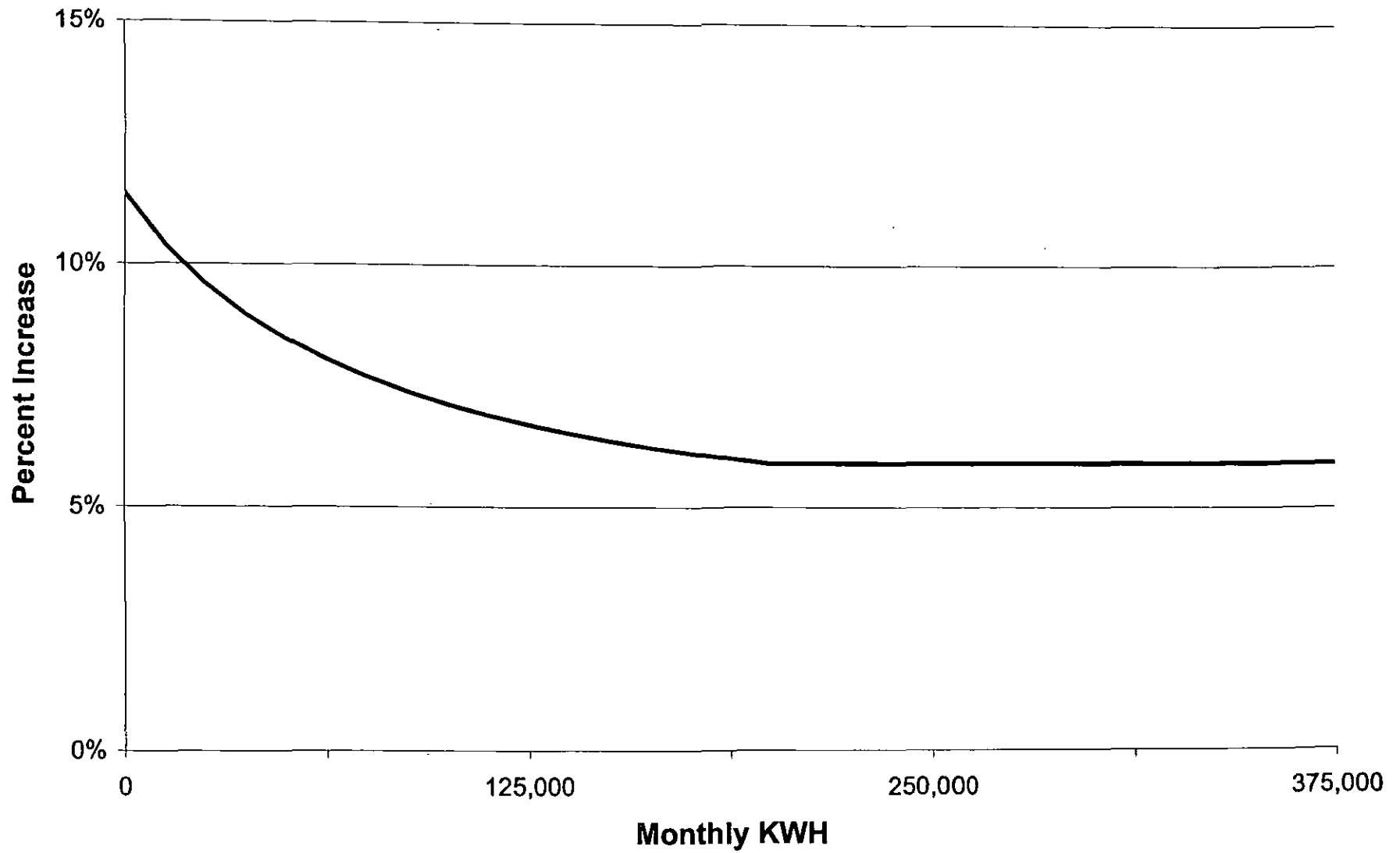
**Proposed ISP vs Present ISP Rate  
Average Demand 500 KW  
Base Rate Only**



**Dollar Difference of Proposed ISP vs Present ISP Rate  
Average Demand 500 KW  
Base Rate Only**



**Percent Increase of Proposed ISP vs Present ISP Rate  
Average Demand 500 KW  
Base Rate Only**

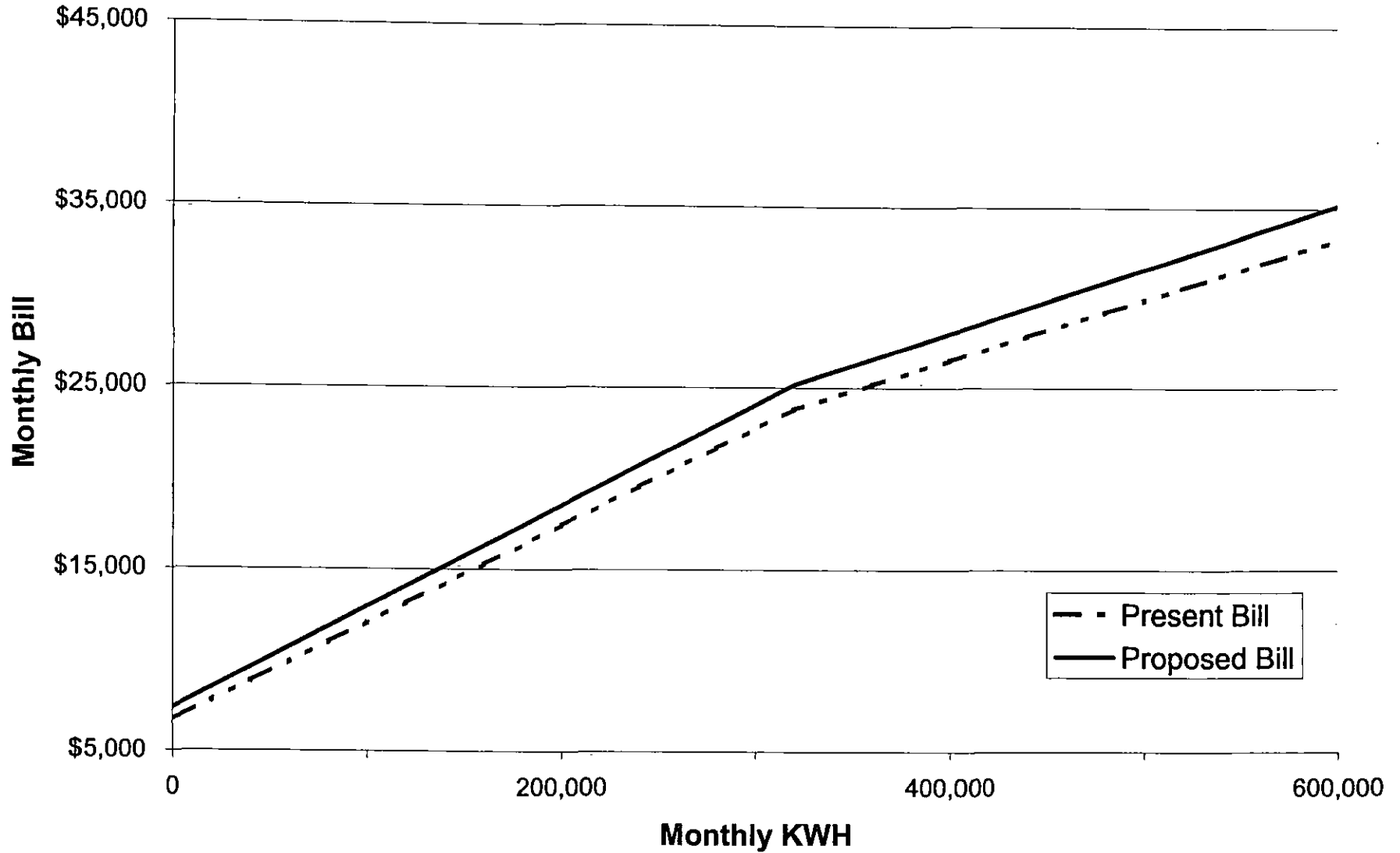


PPL - Electric Utilities  
Rate Review Comparison  
Average Demand of 500 kW  
Base Rate Only

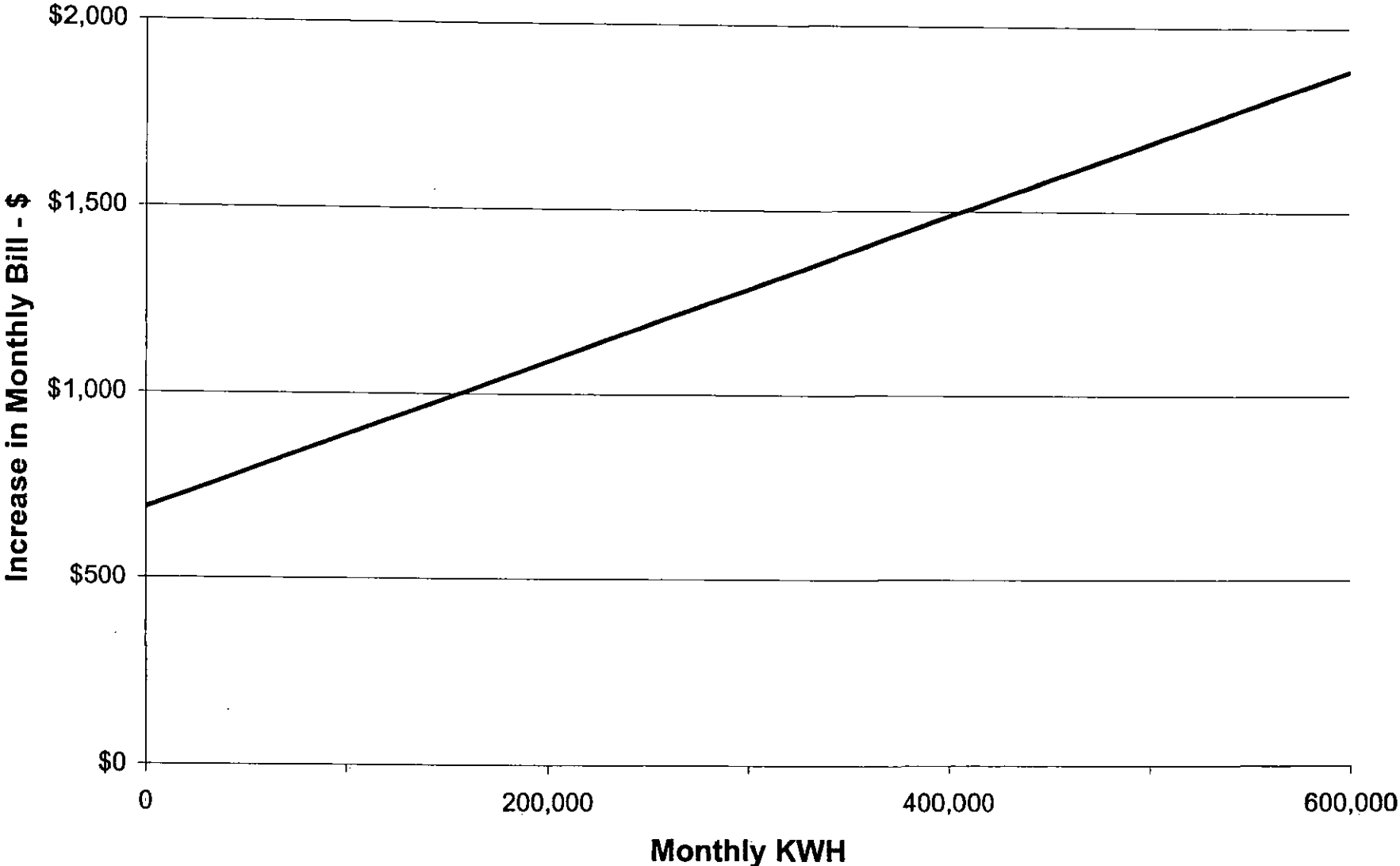
Present ISP Rate and Proposed ISP Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent Difference	Present T Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	4,203	4,685	\$482	11.46%	4,685	\$0	0.00%
12,500	4,872	5,379	\$507	10.40%	5,354	\$25	0.51%
25,000	5,541	6,072	\$532	9.59%	6,023	\$50	0.90%
37,500	6,209	6,766	\$556	8.96%	6,691	\$75	1.20%
50,000	6,878	7,460	\$581	8.45%	7,360	\$100	1.45%
62,500	7,547	8,153	\$606	8.03%	8,029	\$124	1.65%
75,000	8,216	8,847	\$631	7.68%	8,698	\$149	1.82%
87,500	8,884	9,540	\$656	7.38%	9,366	\$174	1.96%
100,000	9,553	10,234	\$681	7.13%	10,035	\$199	2.08%
112,500	10,222	10,928	\$706	6.90%	10,704	\$224	2.19%
125,000	10,891	11,621	\$731	6.71%	11,373	\$249	2.28%
137,500	11,559	12,315	\$755	6.54%	12,041	\$274	2.37%
150,000	12,228	13,009	\$780	6.38%	12,710	\$299	2.44%
162,500	12,897	13,702	\$805	6.24%	13,379	\$323	2.51%
175,000	13,566	14,396	\$830	6.12%	14,048	\$348	2.57%
187,500	14,234	15,089	\$855	6.01%	14,716	\$373	2.62%
200,000	14,903	15,783	\$880	5.90%	15,385	\$398	2.67%
212,500	15,325	16,229	\$905	5.90%	15,806	\$423	2.76%
225,000	15,746	16,676	\$930	5.90%	16,228	\$448	2.84%
237,500	16,167	17,122	\$954	5.90%	16,649	\$473	2.92%
250,000	16,589	17,568	\$979	5.90%	17,071	\$498	3.00%
262,500	17,010	18,014	\$1,004	5.90%	17,492	\$522	3.07%
275,000	17,431	18,461	\$1,029	5.90%	17,913	\$547	3.14%
287,500	17,853	18,907	\$1,054	5.90%	18,335	\$572	3.20%
300,000	18,274	19,353	\$1,079	5.90%	18,756	\$597	3.27%
312,500	18,696	19,799	\$1,104	5.90%	19,177	\$622	3.33%
325,000	19,117	20,246	\$1,129	5.90%	19,599	\$647	3.38%
337,500	19,538	20,692	\$1,153	5.90%	20,020	\$672	3.44%
350,000	19,960	21,138	\$1,178	5.90%	20,442	\$697	3.49%
362,500	20,381	21,584	\$1,203	5.90%	20,863	\$721	3.54%
375,000	20,802	22,031	\$1,228	5.90%	21,284	\$746	3.59%

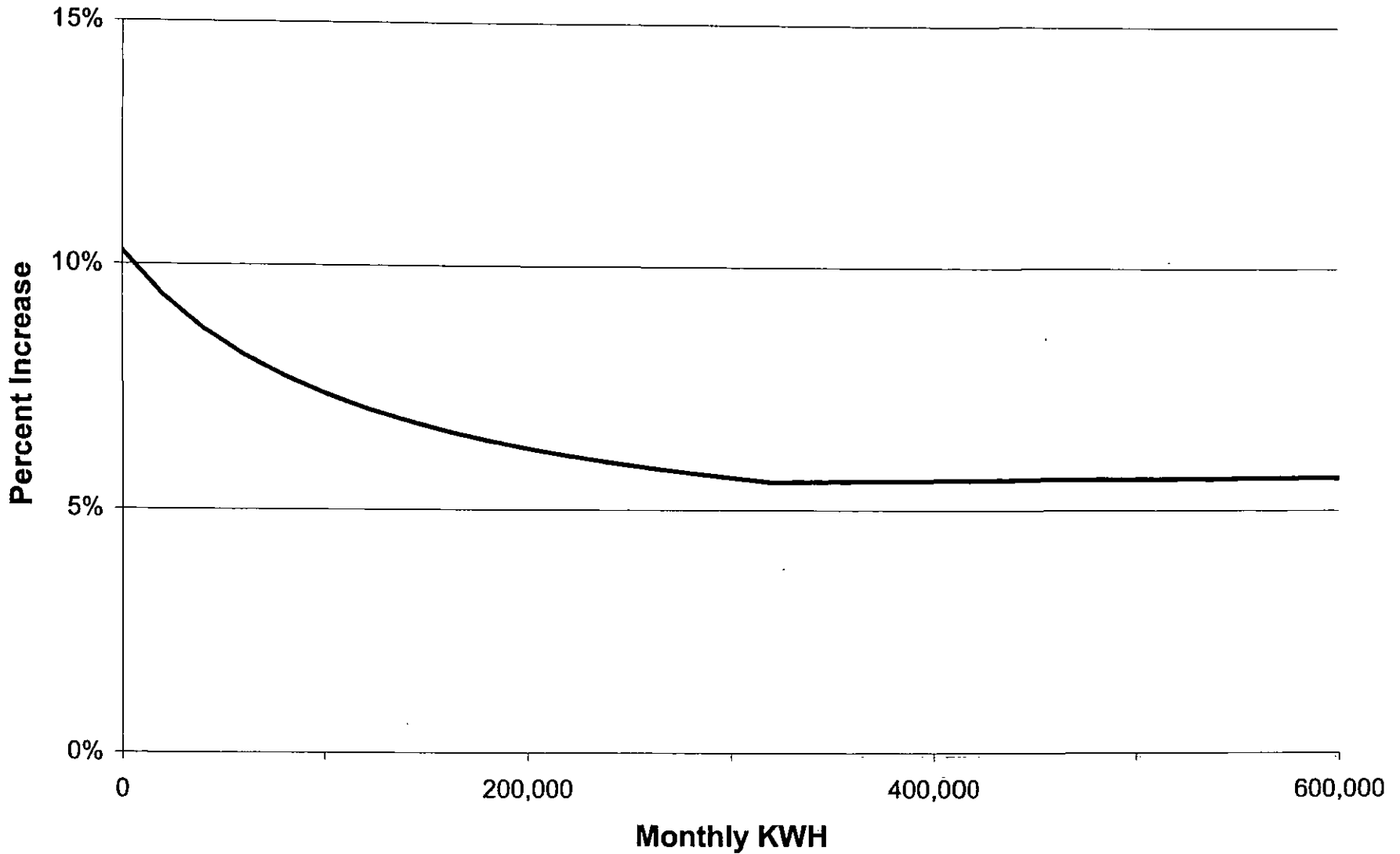
**Proposed ISP vs Present ISP Rate  
Average Demand 800 KW  
Base Rate Only**



**Dollar Difference of Proposed ISP vs Present ISP Rate  
Average Demand 800 KW  
Base Rate Only**



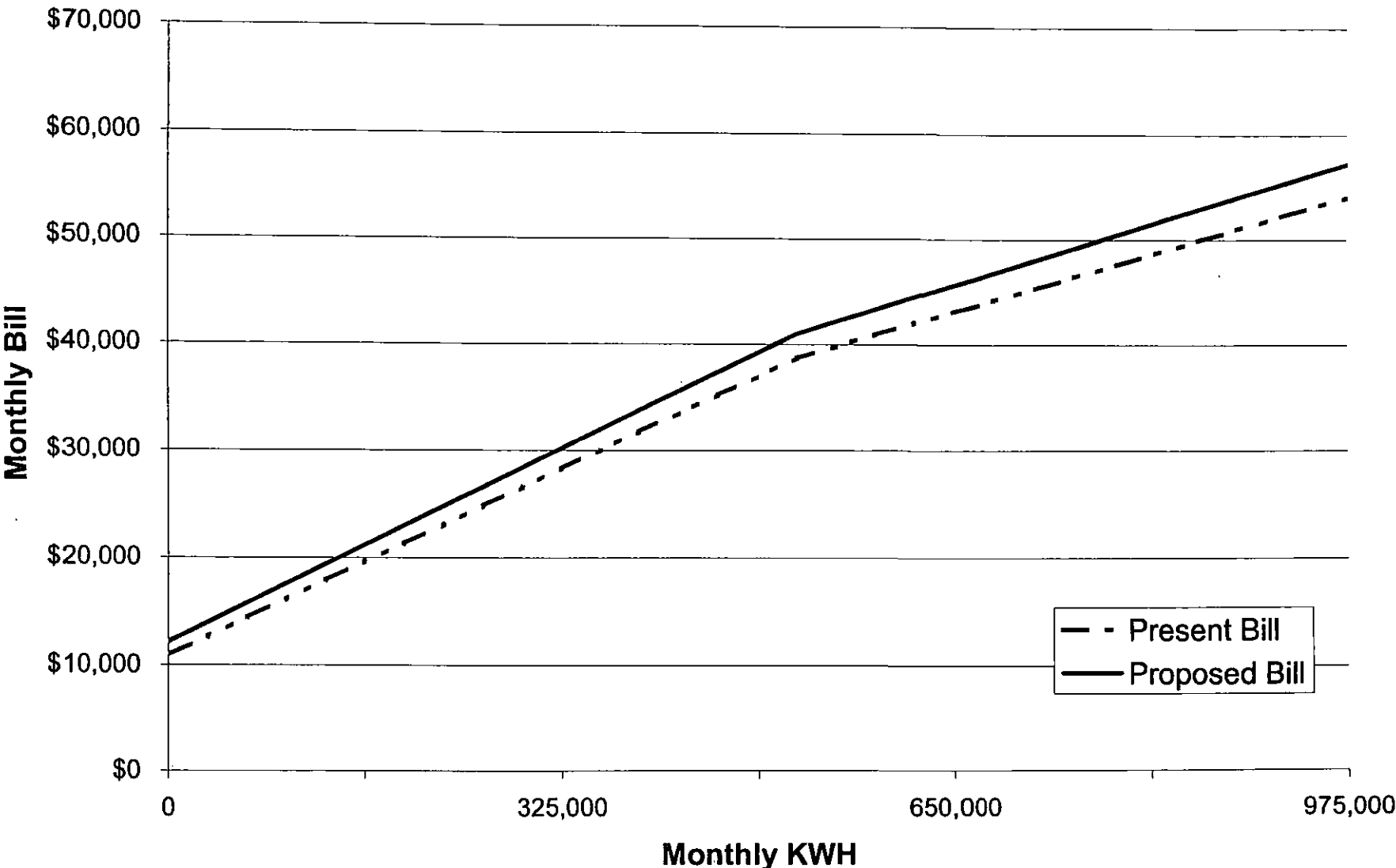
**Percent Increase of Proposed ISPs vs Present ISP Rate  
Average Demand 800 KW  
Base Rate Only**



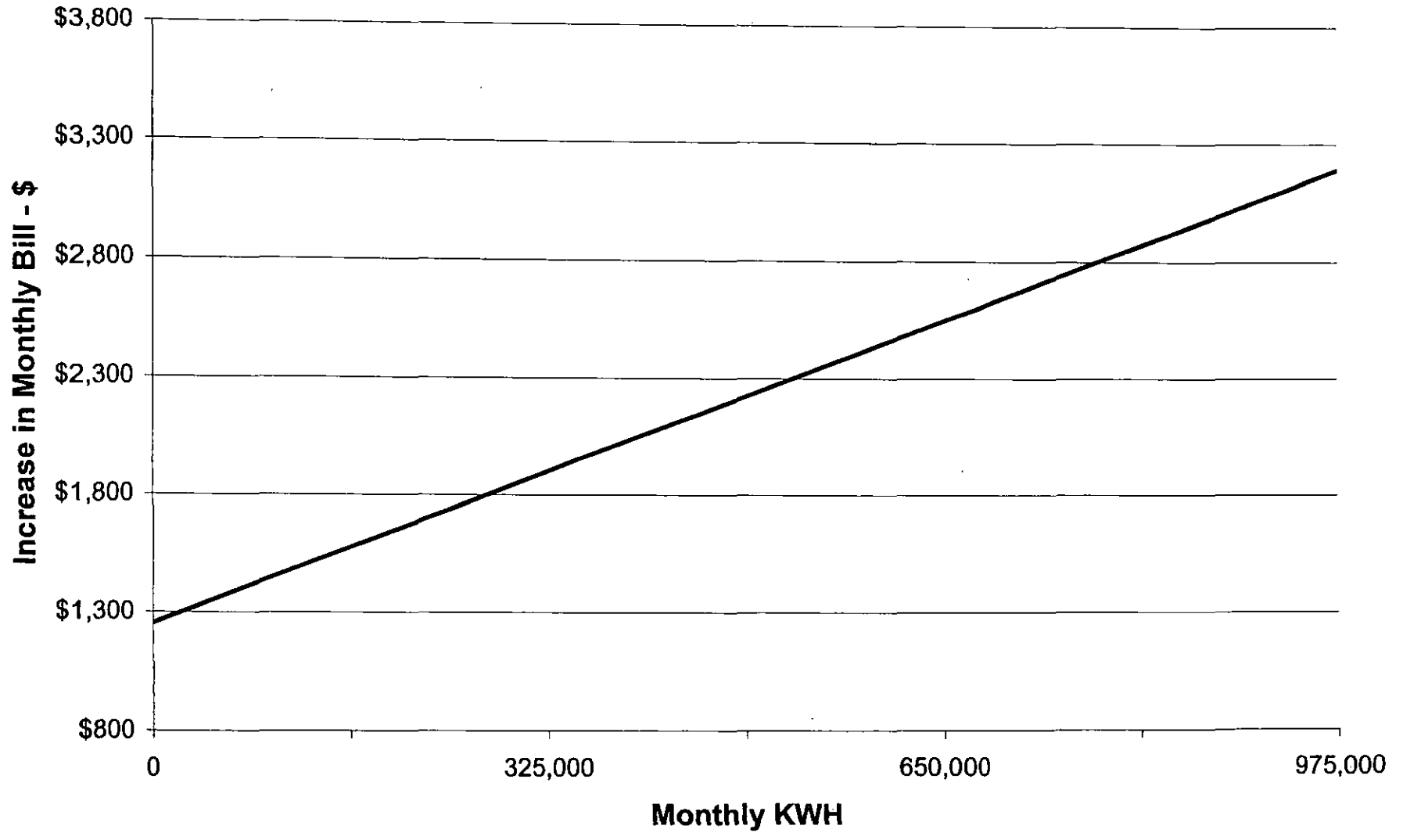
PPL - Electric Utilities  
Rate Revenue Comparison  
Demand of 800 kW  
Base Rate Only  
Present ISP Rate and Proposed ISP Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference (\$)	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference (\$)	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	6,716	7,406	\$690	10.27%	7,406	\$0	0.00%
20,000	7,786	8,516	\$730	9.37%	8,476	\$40	0.51%
40,000	8,856	9,625	\$769	8.69%	9,546	\$80	0.90%
60,000	9,926	10,735	\$809	8.15%	10,616	\$119	1.20%
80,000	10,996	11,845	\$849	7.72%	11,686	\$159	1.45%
100,000	12,066	12,955	\$889	7.37%	12,756	\$199	1.65%
120,000	13,136	14,065	\$929	7.07%	13,826	\$239	1.82%
140,000	14,206	15,174	\$968	6.82%	14,896	\$279	1.96%
160,000	15,276	16,284	\$1,008	6.60%	15,966	\$318	2.08%
180,000	16,346	17,394	\$1,048	6.41%	17,036	\$358	2.19%
200,000	17,416	18,504	\$1,088	6.25%	18,106	\$398	2.29%
220,000	18,486	19,614	\$1,128	6.10%	19,176	\$438	2.37%
240,000	19,556	20,723	\$1,167	5.97%	20,246	\$478	2.44%
260,000	20,626	21,833	\$1,207	5.85%	21,316	\$517	2.51%
280,000	21,696	22,943	\$1,247	5.75%	22,386	\$557	2.57%
300,000	22,766	24,053	\$1,287	5.65%	23,456	\$597	2.62%
320,000	23,836	25,163	\$1,327	5.57%	24,526	\$637	2.67%
340,000	24,510	25,877	\$1,366	5.58%	25,200	\$677	2.76%
360,000	25,184	26,591	\$1,406	5.58%	25,874	\$716	2.84%
380,000	25,859	27,305	\$1,446	5.59%	26,548	\$756	2.92%
400,000	26,533	28,019	\$1,486	5.60%	27,223	\$796	3.00%
420,000	27,207	28,733	\$1,526	5.61%	27,897	\$836	3.07%
440,000	27,881	29,447	\$1,565	5.61%	28,571	\$876	3.14%
460,000	28,555	30,161	\$1,605	5.62%	29,245	\$915	3.21%
480,000	29,230	30,875	\$1,645	5.63%	29,919	\$955	3.27%
500,000	29,904	31,589	\$1,685	5.63%	30,594	\$995	3.33%
520,000	30,578	32,303	\$1,725	5.64%	31,268	\$1,035	3.38%
540,000	31,252	33,017	\$1,764	5.65%	31,942	\$1,075	3.44%
560,000	31,926	33,731	\$1,804	5.65%	32,616	\$1,114	3.49%
580,000	32,601	34,445	\$1,844	5.66%	33,290	\$1,154	3.54%
600,000	33,275	35,159	\$1,884	5.66%	33,965	\$1,194	3.59%

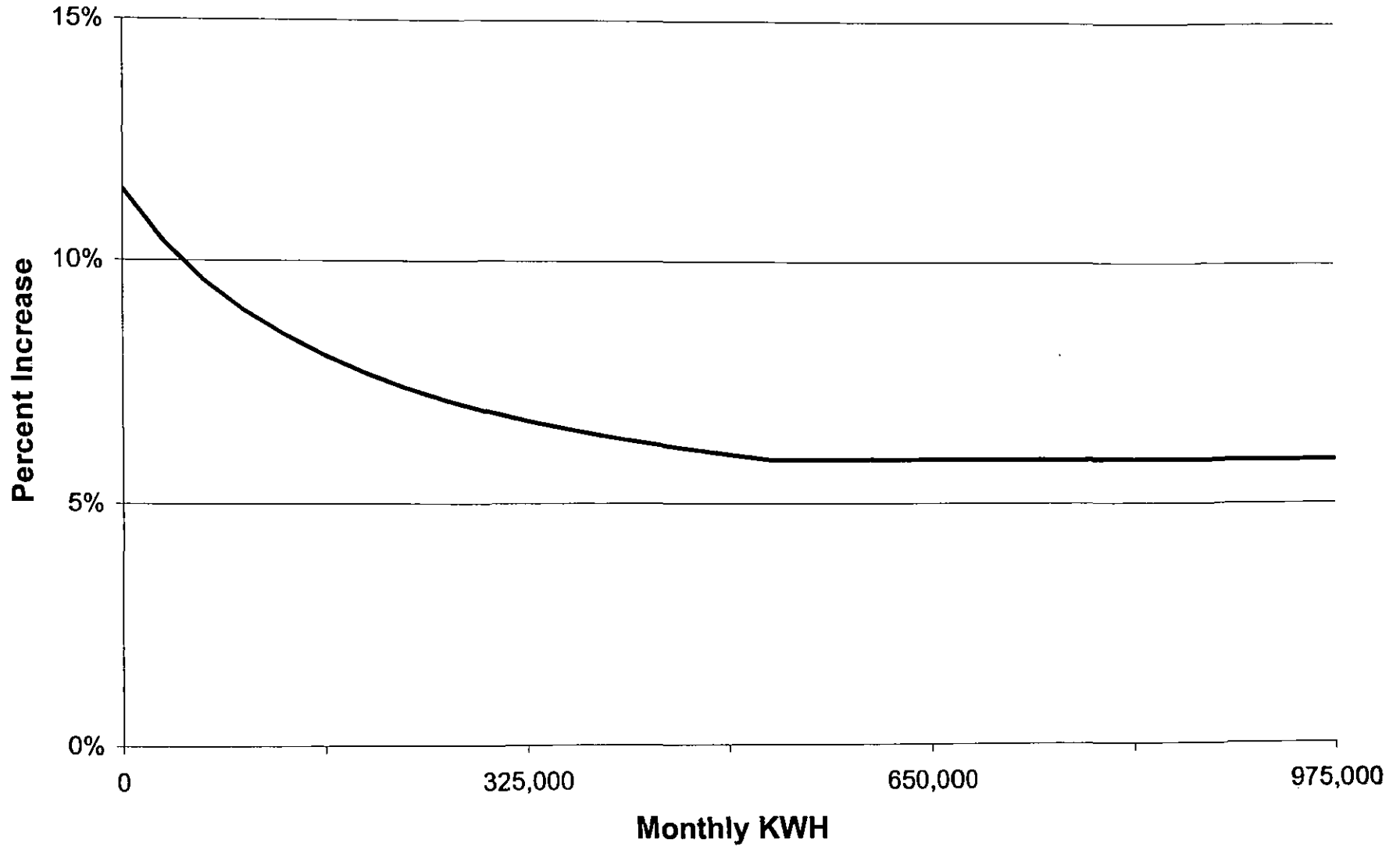
**Proposed ISP vs Present ISP Rate  
Average Demand 1300 KW  
Base Rate Only**



**Dollar Difference of Proposed ISP vs Present ISP Rate  
Average Demand 1300 KW  
Base Rate Only**



**Percent Increase of Proposed ISP vs Present ISP Rate  
Average Demand 1300 KW  
Base Rate Only**

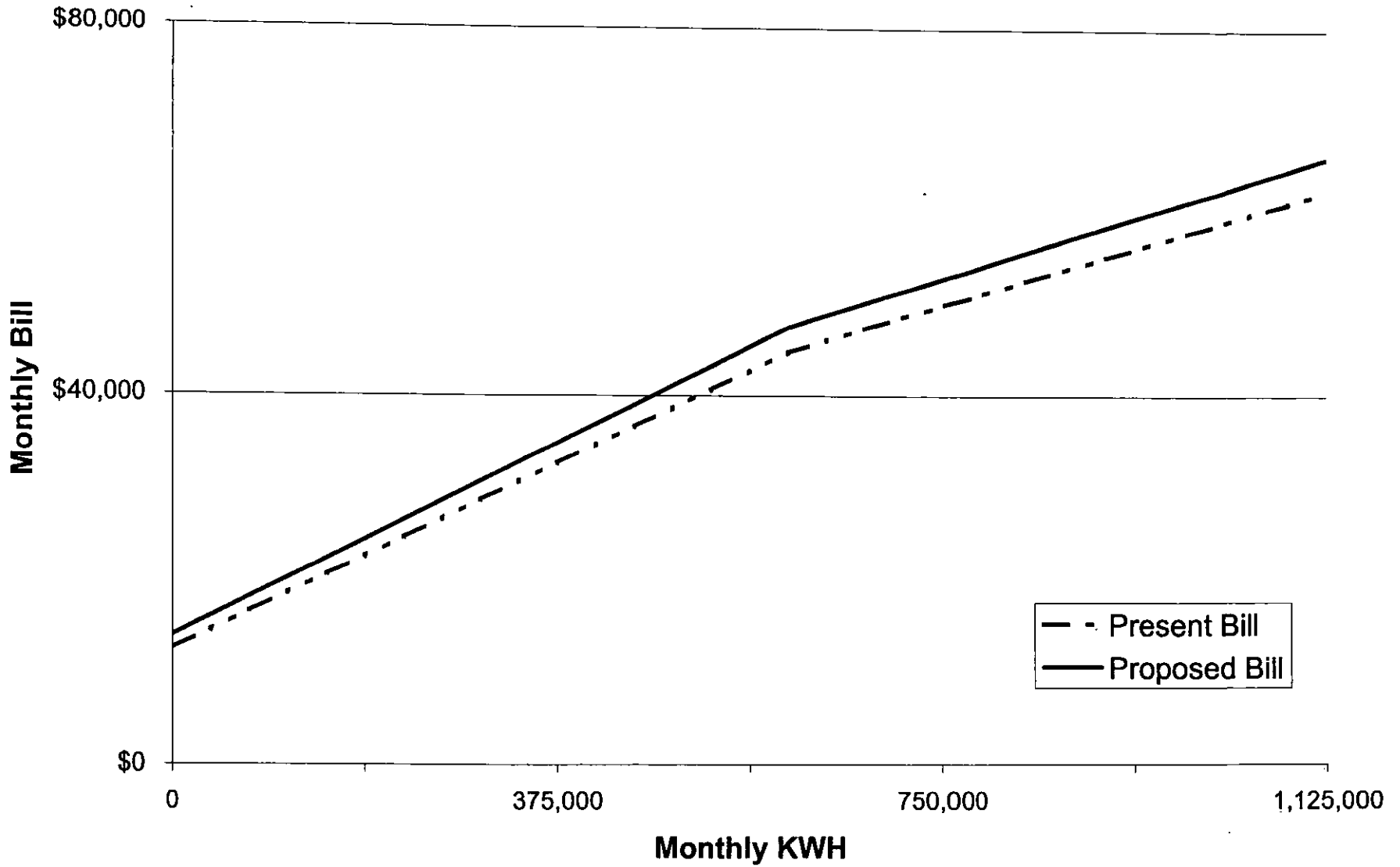


PPL - Electric Utilities  
Rate Revenue Comparison  
Average Demand of 1300 kW  
Base Rate Only

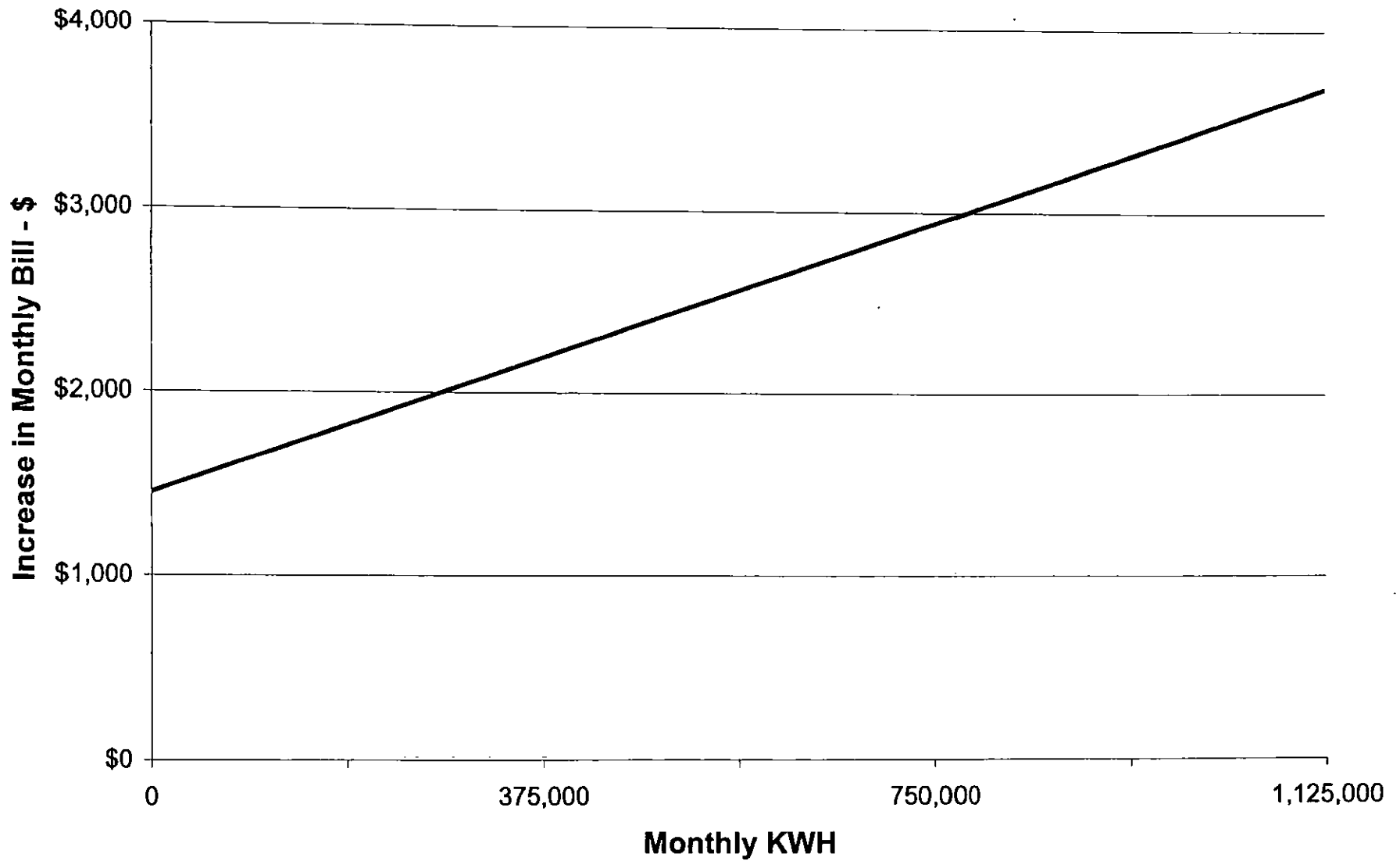
Present ISP Rate and Proposed ISP Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent Difference	Present T Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	10,904	12,157	\$1,253	11.49%	12,157	\$0	0.00%
32,500	12,643	13,960	\$1,318	10.42%	13,896	\$65	0.51%
65,000	14,381	15,764	\$1,382	9.61%	15,635	\$129	0.90%
97,500	16,120	17,567	\$1,447	8.98%	17,373	\$194	1.20%
130,000	17,859	19,371	\$1,512	8.47%	19,112	\$259	1.45%
162,500	19,598	21,174	\$1,576	8.04%	20,851	\$323	1.65%
195,000	21,336	22,978	\$1,641	7.69%	22,590	\$388	1.82%
227,500	23,075	24,781	\$1,706	7.39%	24,328	\$453	1.96%
260,000	24,814	26,584	\$1,770	7.13%	26,067	\$517	2.09%
292,500	26,553	28,388	\$1,835	6.91%	27,806	\$582	2.19%
325,000	28,291	30,191	\$1,900	6.72%	29,545	\$647	2.29%
357,500	30,030	31,995	\$1,964	6.54%	31,283	\$711	2.37%
390,000	31,769	33,798	\$2,029	6.39%	33,022	\$776	2.44%
422,500	33,508	35,602	\$2,094	6.25%	34,761	\$841	2.51%
455,000	35,246	37,405	\$2,159	6.12%	36,500	\$905	2.57%
487,500	36,985	39,208	\$2,223	6.01%	38,238	\$970	2.62%
520,000	38,724	41,012	\$2,288	5.91%	39,977	\$1,035	2.67%
552,500	39,820	42,172	\$2,353	5.91%	41,073	\$1,099	2.76%
585,000	40,915	43,332	\$2,417	5.91%	42,168	\$1,164	2.85%
617,500	42,011	44,493	\$2,482	5.91%	43,264	\$1,229	2.93%
650,000	43,106	45,653	\$2,547	5.91%	44,359	\$1,294	3.00%
682,500	44,202	46,813	\$2,611	5.91%	45,455	\$1,358	3.07%
715,000	45,297	47,973	\$2,676	5.91%	46,550	\$1,423	3.14%
747,500	46,393	49,134	\$2,741	5.91%	47,646	\$1,488	3.21%
780,000	47,489	50,294	\$2,805	5.91%	48,742	\$1,552	3.27%
812,500	48,584	51,454	\$2,870	5.91%	49,837	\$1,617	3.33%
845,000	49,680	52,614	\$2,935	5.91%	50,933	\$1,682	3.38%
877,500	50,775	53,775	\$2,999	5.91%	52,028	\$1,746	3.44%
910,000	51,871	54,935	\$3,064	5.91%	53,124	\$1,811	3.49%
942,500	52,966	56,095	\$3,129	5.91%	54,219	\$1,876	3.54%
975,000	54,062	57,255	\$3,193	5.91%	55,315	\$1,940	3.59%

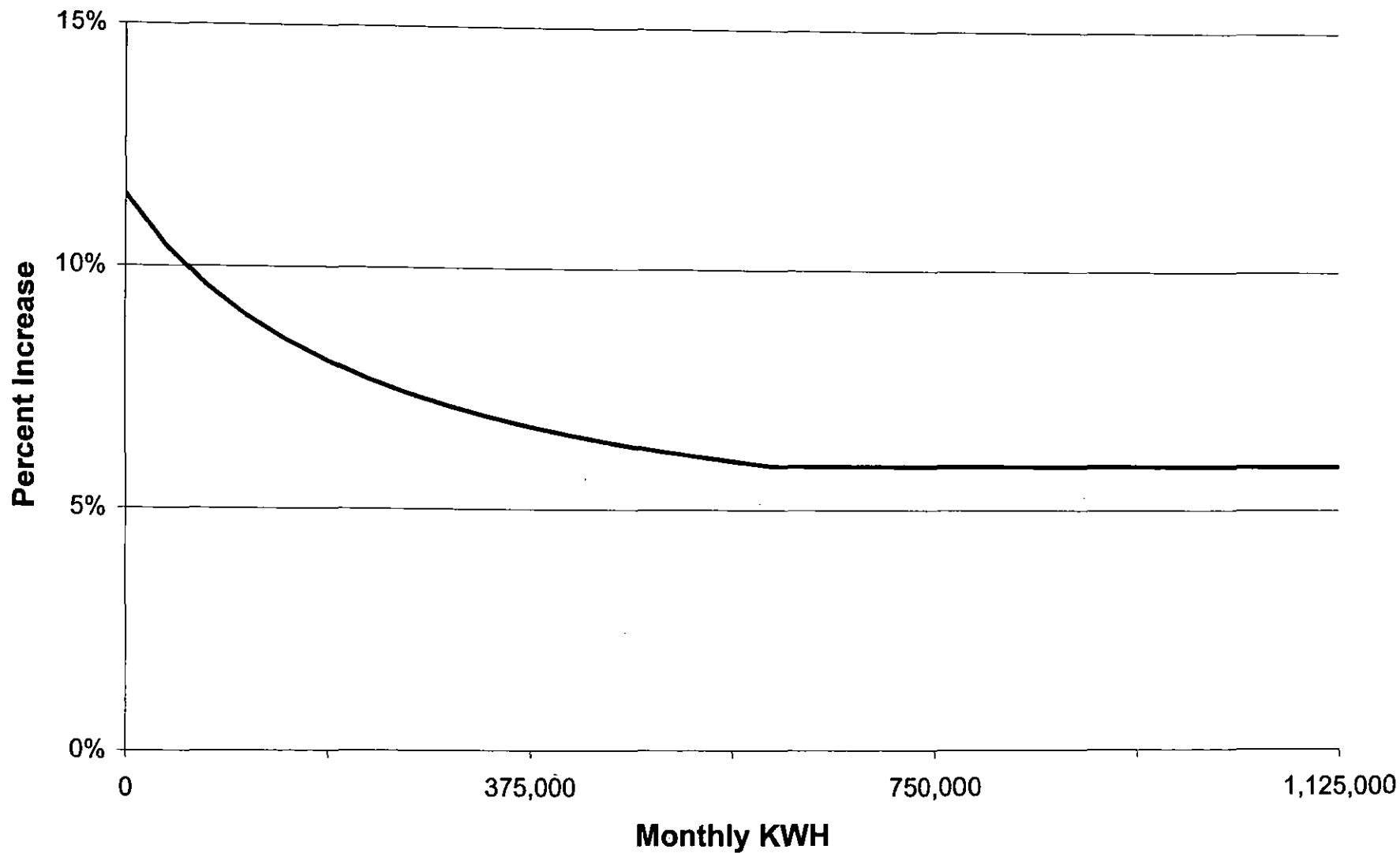
**Proposed ISP vs Present ISP Rate  
Average Demand 1500 KW  
Base Rate Only**



**Dollar Difference of Proposed ISP vs Present ISP Rate  
Average Demand 1500 KW  
Base Rate Only**



**Percent Increase of Proposed ISP vs Present ISP Rate  
Average Demand 1500 KW  
Base Rate Only**

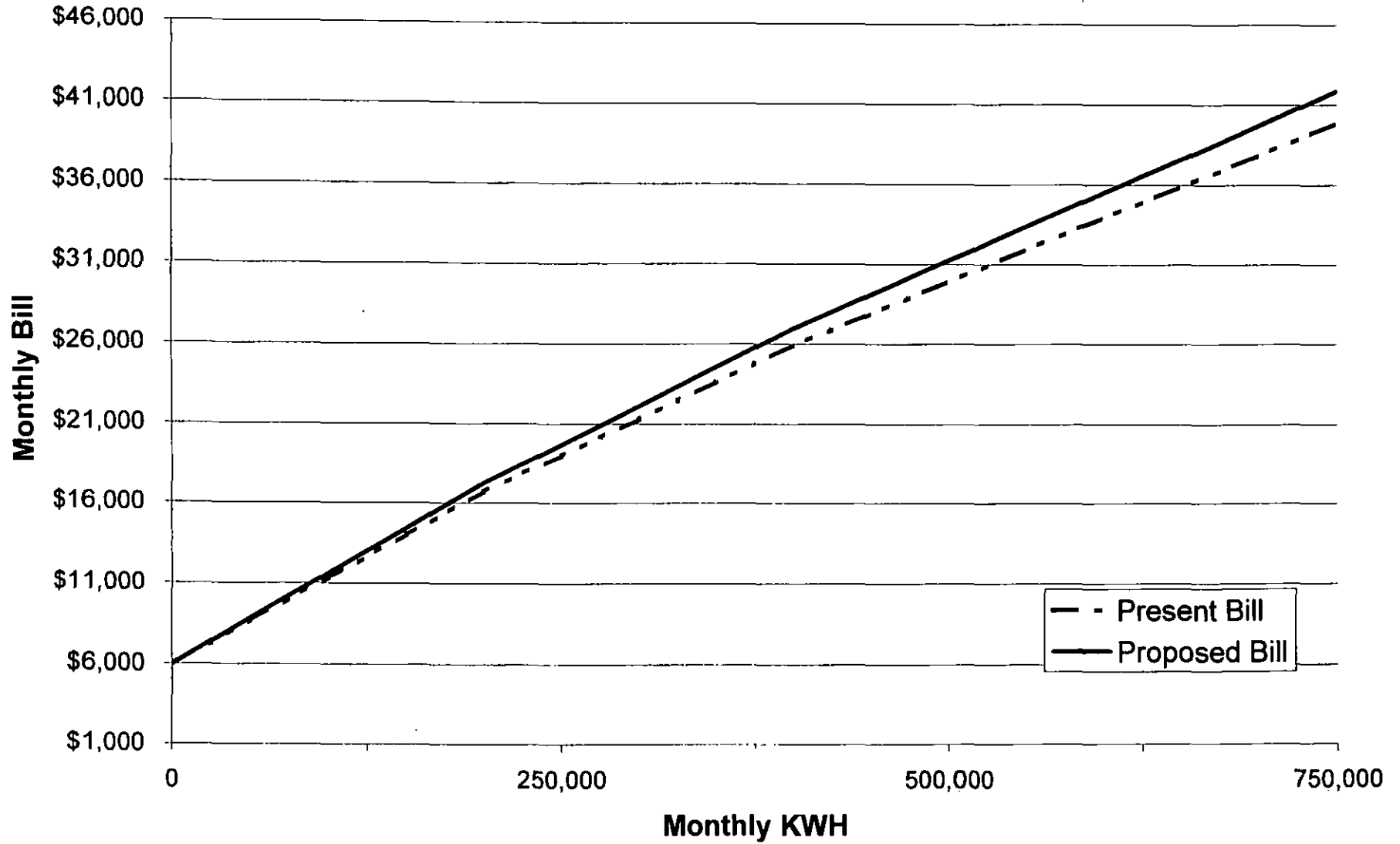


PPL - Electric Utilities  
Rate Revenue Comparison  
Average Demand of 1500 kW  
Base Rate Only

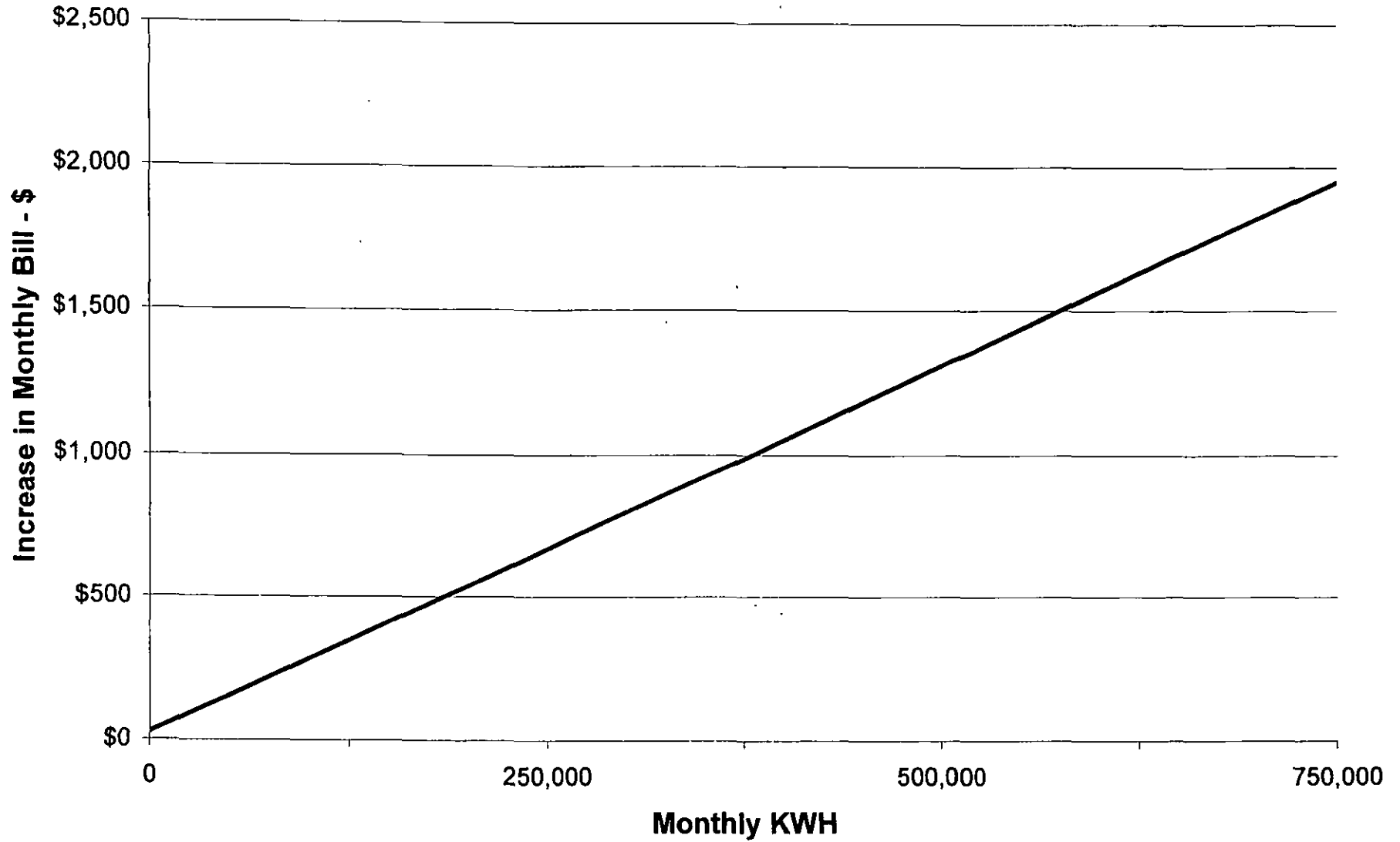
Present ISP Rate and Proposed ISP Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	12,579	14,025	\$1,446	11.49%	14,025	\$0	0.00%
37,500	14,585	16,106	\$1,520	10.42%	16,031	\$75	0.51%
75,000	16,592	18,187	\$1,595	9.61%	18,038	\$149	0.90%
112,500	18,598	20,268	\$1,670	8.98%	20,044	\$224	1.20%
150,000	20,604	22,349	\$1,744	8.47%	22,050	\$299	1.45%
187,500	22,610	24,429	\$1,819	8.04%	24,056	\$373	1.65%
225,000	24,617	26,510	\$1,894	7.69%	26,063	\$448	1.82%
262,500	26,623	28,591	\$1,968	7.39%	28,069	\$522	1.96%
300,000	28,629	30,672	\$2,043	7.14%	30,075	\$597	2.09%
337,500	30,635	32,753	\$2,117	6.91%	32,081	\$672	2.19%
375,000	32,642	34,834	\$2,192	6.72%	34,088	\$746	2.29%
412,500	34,648	36,915	\$2,267	6.54%	36,094	\$821	2.37%
450,000	36,654	38,996	\$2,341	6.39%	38,100	\$896	2.44%
487,500	38,660	41,076	\$2,416	6.25%	40,106	\$970	2.51%
525,000	40,667	43,157	\$2,491	6.12%	42,113	\$1,045	2.57%
562,500	42,673	45,238	\$2,565	6.01%	44,119	\$1,119	2.62%
600,000	44,679	47,319	\$2,640	5.91%	46,125	\$1,194	2.67%
637,500	45,943	48,658	\$2,714	5.91%	47,389	\$1,269	2.76%
675,000	47,207	49,997	\$2,789	5.91%	48,653	\$1,343	2.85%
712,500	48,472	51,335	\$2,864	5.91%	49,917	\$1,418	2.93%
750,000	49,736	52,674	\$2,938	5.91%	51,182	\$1,493	3.00%
787,500	51,000	54,013	\$3,013	5.91%	52,446	\$1,567	3.07%
825,000	52,264	55,352	\$3,088	5.91%	53,710	\$1,642	3.14%
862,500	53,528	56,690	\$3,162	5.91%	54,974	\$1,716	3.21%
900,000	54,792	58,029	\$3,237	5.91%	56,238	\$1,791	3.27%
937,500	56,056	59,368	\$3,311	5.91%	57,502	\$1,866	3.33%
975,000	57,320	60,707	\$3,386	5.91%	58,766	\$1,940	3.38%
1,012,500	58,585	62,045	\$3,461	5.91%	60,030	\$2,015	3.44%
1,050,000	59,849	63,384	\$3,535	5.91%	61,295	\$2,090	3.49%
1,087,500	61,113	64,723	\$3,610	5.91%	62,559	\$2,164	3.54%
1,125,000	62,377	66,062	\$3,685	5.91%	63,823	\$2,239	3.59%

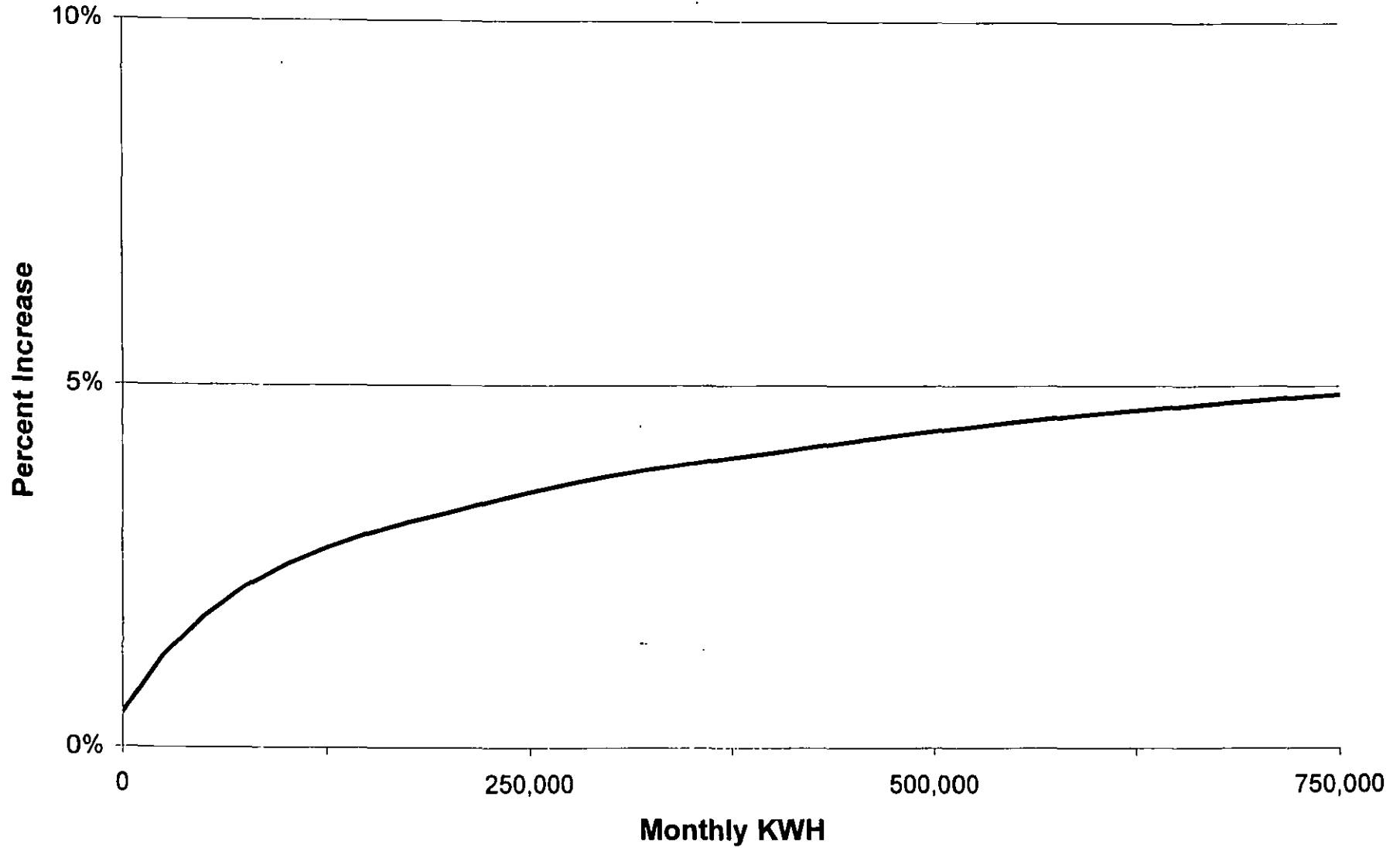
**Proposed LP5 vs Present LP5 Rate  
Average Demand 1000 KW  
Base Rate Only**



**Dollar Difference of Proposed LP5 vs Present LP5 Rate  
Average Demand 1000 KW  
Base Rate Only**



**Percent Increase of Proposed LP5 vs Present LP5 Rate  
Average Demand 1000 KW  
Base Rate Only**

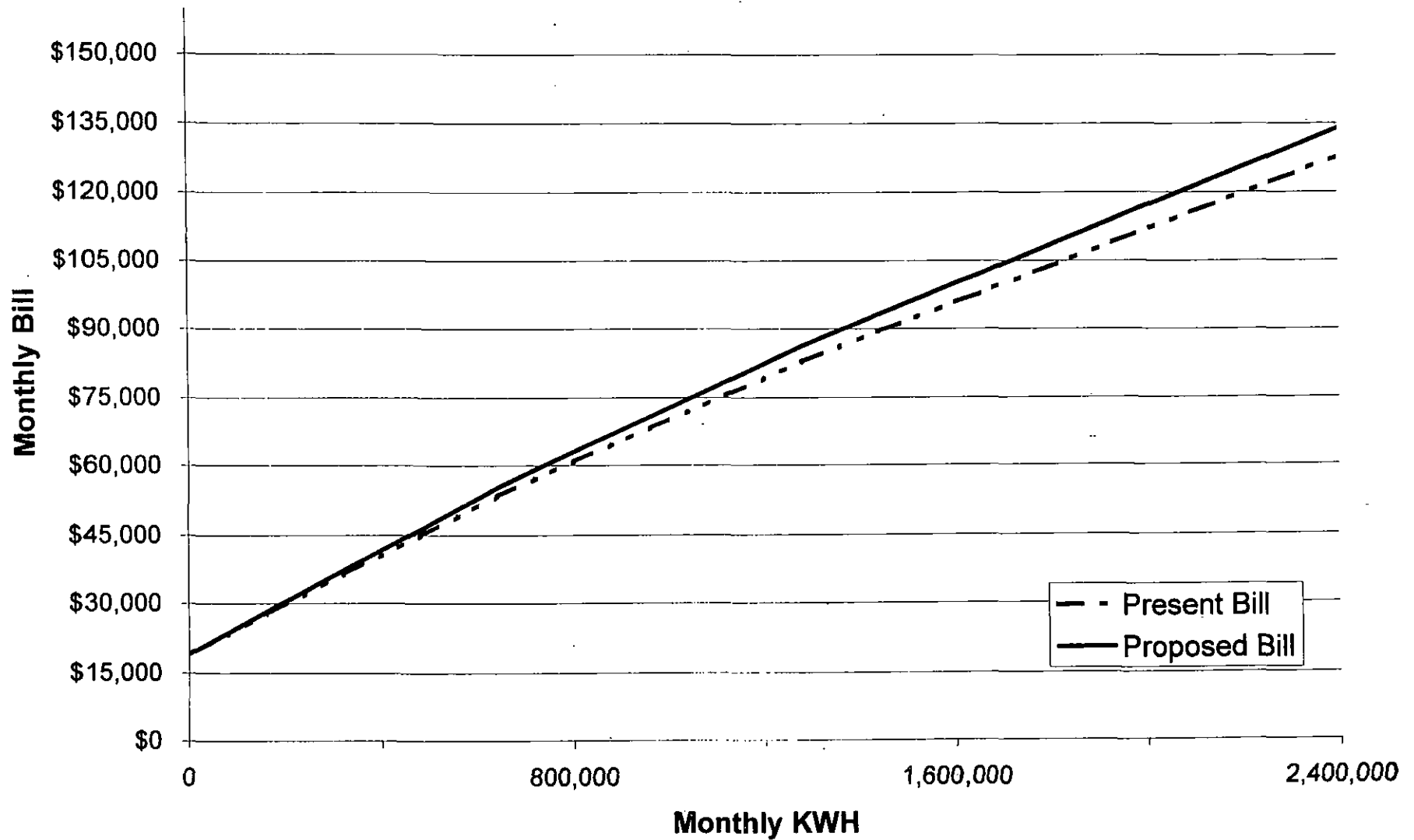


PPL Electric Utilities  
 Rate Review Comparison  
 Average Demand of 1000 kW  
 Base Rate Only

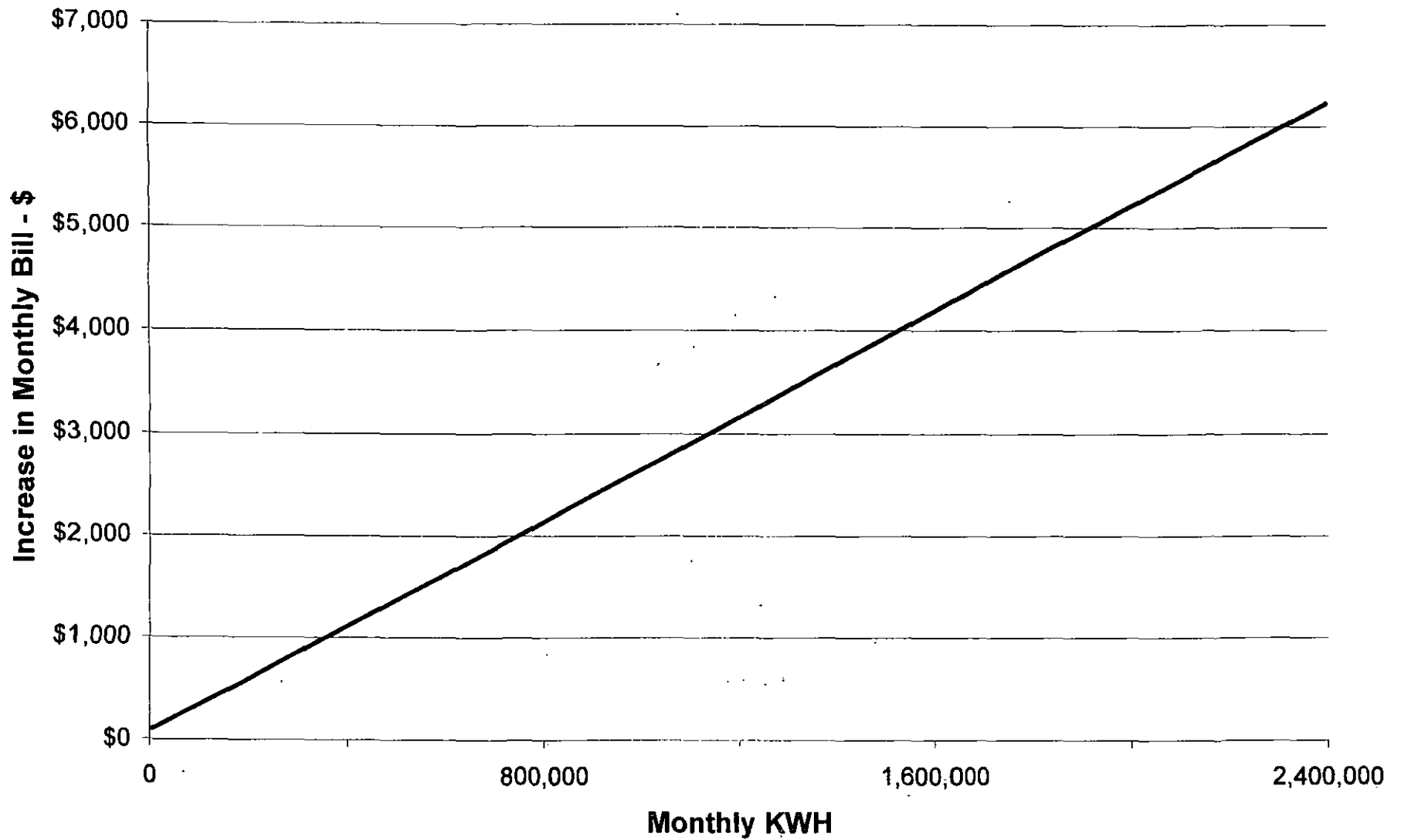
Present LP5 Rate and Proposed LP5 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent Difference	Present T Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	\$5,959	\$5,987	\$28	0.47%	\$5,987	\$0	0.00%
25,000	\$7,305	\$7,397	\$92	1.26%	\$7,333	\$64	0.88%
50,000	\$8,652	\$8,808	\$156	1.80%	\$8,680	\$128	1.48%
75,000	\$9,998	\$10,218	\$220	2.20%	\$10,026	\$192	1.92%
100,000	\$11,344	\$11,628	\$284	2.50%	\$11,372	\$256	2.26%
125,000	\$12,690	\$13,038	\$348	2.74%	\$12,718	\$320	2.52%
150,000	\$14,037	\$14,449	\$412	2.94%	\$14,065	\$384	2.74%
175,000	\$15,383	\$15,859	\$476	3.09%	\$15,411	\$448	2.91%
200,000	\$16,729	\$17,269	\$540	3.23%	\$16,757	\$512	3.06%
225,000	\$17,877	\$18,481	\$604	3.38%	\$17,905	\$576	3.22%
250,000	\$19,025	\$19,693	\$668	3.51%	\$19,053	\$640	3.36%
275,000	\$20,173	\$20,905	\$732	3.63%	\$20,201	\$704	3.49%
300,000	\$21,321	\$22,117	\$796	3.73%	\$21,349	\$768	3.60%
325,000	\$22,469	\$23,329	\$860	3.83%	\$22,497	\$832	3.70%
350,000	\$23,617	\$24,541	\$924	3.91%	\$23,645	\$896	3.79%
375,000	\$24,765	\$25,753	\$988	3.99%	\$24,793	\$960	3.88%
400,000	\$25,913	\$26,965	\$1,052	4.06%	\$25,941	\$1,024	3.95%
425,000	\$26,912	\$28,028	\$1,116	4.15%	\$26,940	\$1,088	4.04%
450,000	\$27,912	\$29,092	\$1,180	4.23%	\$27,940	\$1,152	4.13%
475,000	\$28,911	\$30,155	\$1,244	4.30%	\$28,939	\$1,216	4.21%
500,000	\$29,910	\$31,218	\$1,308	4.37%	\$29,938	\$1,280	4.28%
525,000	\$30,909	\$32,281	\$1,372	4.44%	\$30,937	\$1,344	4.35%
550,000	\$31,909	\$33,345	\$1,436	4.50%	\$31,937	\$1,408	4.41%
575,000	\$32,908	\$34,408	\$1,500	4.56%	\$32,936	\$1,472	4.47%
600,000	\$33,907	\$35,471	\$1,564	4.61%	\$33,935	\$1,536	4.53%
625,000	\$34,906	\$36,534	\$1,628	4.66%	\$34,934	\$1,600	4.58%
650,000	\$35,906	\$37,598	\$1,692	4.71%	\$35,934	\$1,664	4.63%
675,000	\$36,905	\$38,661	\$1,756	4.76%	\$36,933	\$1,728	4.68%
700,000	\$37,904	\$39,724	\$1,820	4.80%	\$37,932	\$1,792	4.73%
725,000	\$38,903	\$40,787	\$1,884	4.84%	\$38,931	\$1,856	4.77%
750,000	\$39,903	\$41,851	\$1,948	4.88%	\$39,931	\$1,920	4.81%

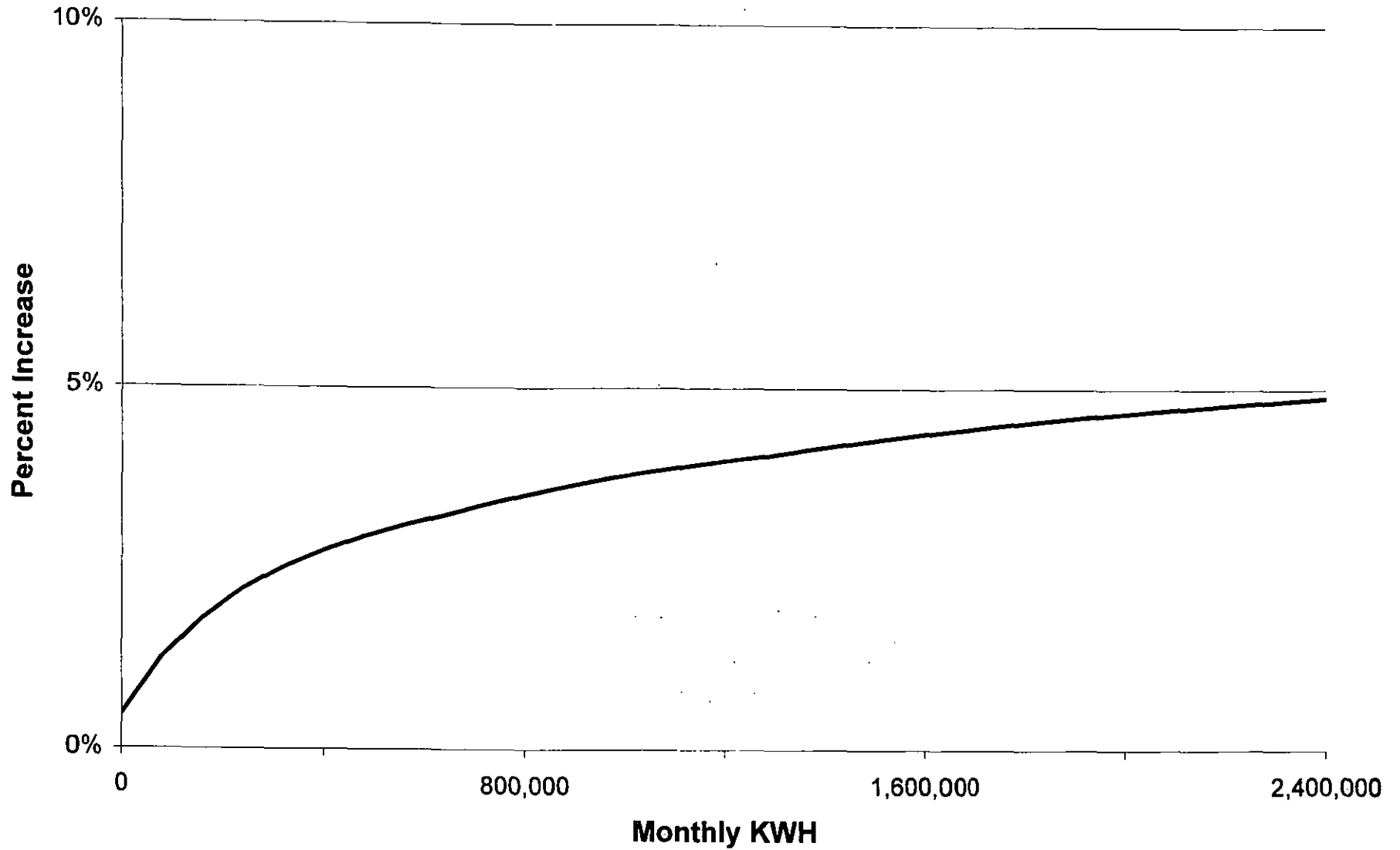
**Proposed LP5 vs Present LP5 Rate  
Average Demand 3200 KW  
Base Rate Only**



**Dollar Difference of Proposed LP5 vs Present LP5 Rate  
Average Demand 3200 KW  
Base Rate Only**



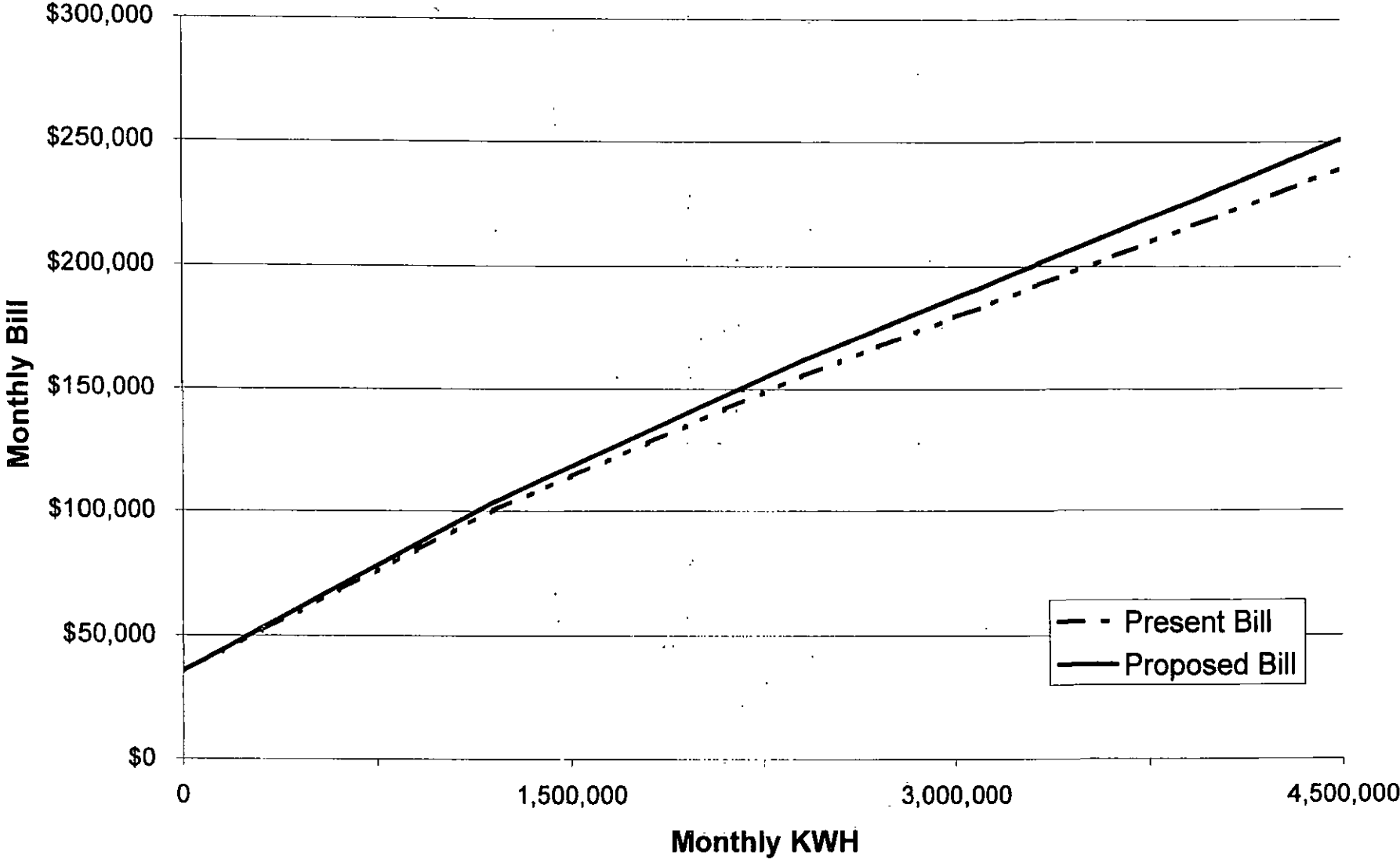
**Percent Increase of Proposed LP5 vs Present LP5 Rate  
Average Demand 3200 KW  
Base Rate Only**



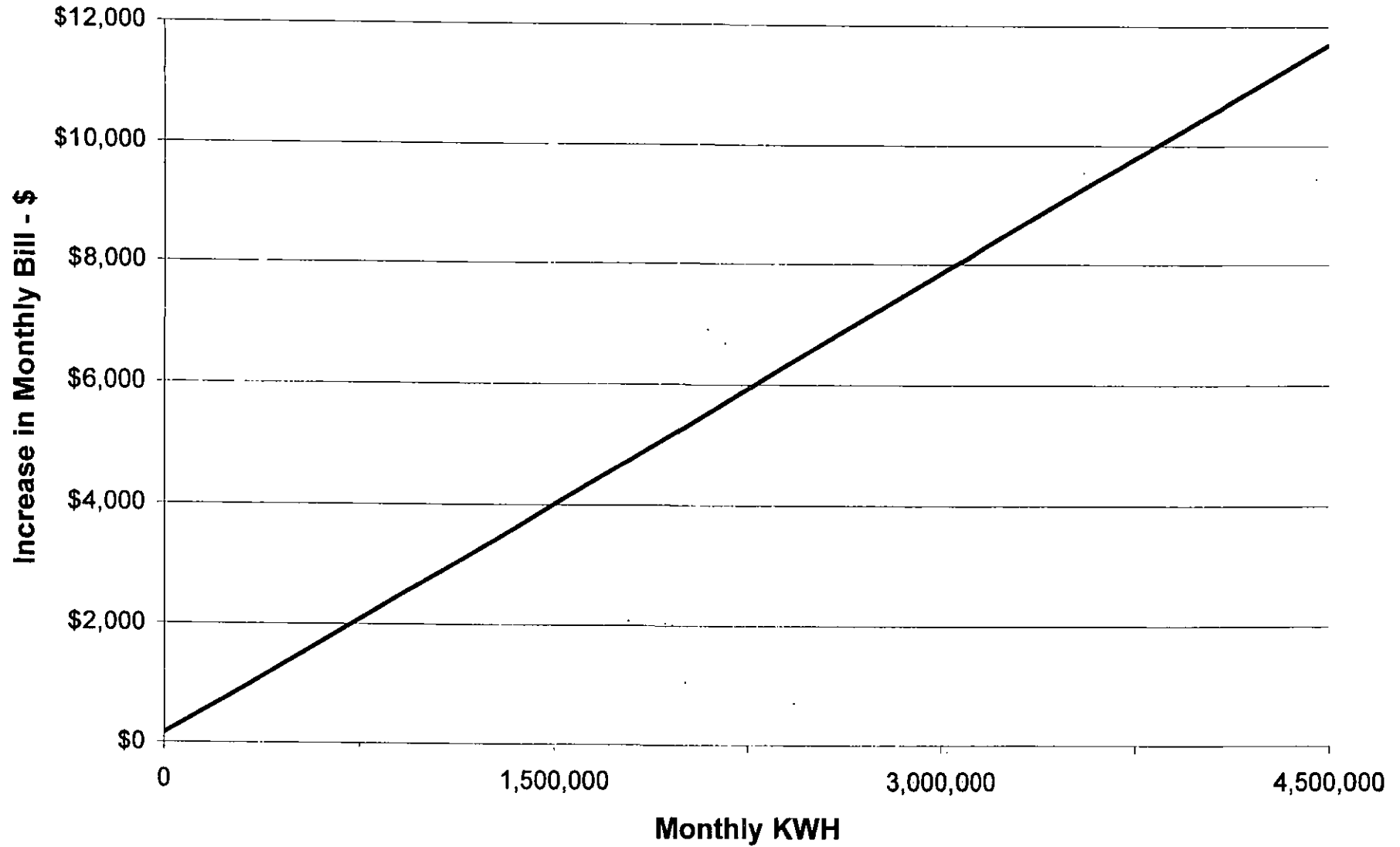
PPL Electric Utilities  
 Rate Revenue Comparison  
 Average Demand of 3200 kW  
 Base Rate Only  
Present LP5 Rate and Proposed LP5 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent	Present T Proposed D	Difference	Percent
KWH	(\$)	(\$)	(\$)	Difference	(\$)	(\$)	Difference
0	\$19,069	\$19,158	\$90	0.47%	\$19,158	\$0	0.00%
80,000	\$23,377	\$23,671	\$294	1.26%	\$23,466	\$205	0.88%
160,000	\$27,685	\$28,184	\$499	1.80%	\$27,774	\$410	1.48%
240,000	\$31,993	\$32,697	\$704	2.20%	\$32,082	\$614	1.92%
320,000	\$36,301	\$37,210	\$909	2.50%	\$36,390	\$819	2.26%
400,000	\$40,609	\$41,722	\$1,114	2.74%	\$40,698	\$1,024	2.52%
480,000	\$44,917	\$46,235	\$1,318	2.94%	\$45,006	\$1,229	2.74%
560,000	\$49,225	\$50,748	\$1,523	3.09%	\$49,314	\$1,434	2.91%
640,000	\$53,533	\$55,261	\$1,728	3.23%	\$53,622	\$1,638	3.06%
720,000	\$57,206	\$59,139	\$1,933	3.38%	\$57,296	\$1,843	3.22%
800,000	\$60,880	\$63,018	\$2,138	3.51%	\$60,970	\$2,048	3.36%
880,000	\$64,554	\$66,896	\$2,342	3.63%	\$64,643	\$2,253	3.49%
960,000	\$68,227	\$70,774	\$2,547	3.73%	\$68,317	\$2,458	3.60%
1,040,000	\$71,901	\$74,653	\$2,752	3.83%	\$71,990	\$2,662	3.70%
1,120,000	\$75,574	\$78,531	\$2,957	3.91%	\$75,664	\$2,867	3.79%
1,200,000	\$79,248	\$82,410	\$3,162	3.99%	\$79,338	\$3,072	3.88%
1,280,000	\$82,922	\$86,288	\$3,366	4.06%	\$83,011	\$3,277	3.95%
1,360,000	\$86,119	\$89,690	\$3,571	4.15%	\$86,209	\$3,482	4.04%
1,440,000	\$89,317	\$93,093	\$3,776	4.23%	\$89,406	\$3,686	4.13%
1,520,000	\$92,514	\$96,495	\$3,981	4.30%	\$92,604	\$3,891	4.21%
1,600,000	\$95,712	\$99,898	\$4,186	4.37%	\$95,802	\$4,096	4.28%
1,680,000	\$98,910	\$103,300	\$4,390	4.44%	\$98,999	\$4,301	4.35%
1,760,000	\$102,107	\$106,702	\$4,595	4.50%	\$102,197	\$4,506	4.41%
1,840,000	\$105,305	\$110,105	\$4,800	4.56%	\$105,394	\$4,710	4.47%
1,920,000	\$108,502	\$113,507	\$5,005	4.61%	\$108,592	\$4,915	4.53%
2,000,000	\$111,700	\$116,910	\$5,210	4.66%	\$111,790	\$5,120	4.58%
2,080,000	\$114,898	\$120,312	\$5,414	4.71%	\$114,987	\$5,325	4.63%
2,160,000	\$118,095	\$123,714	\$5,619	4.76%	\$118,185	\$5,530	4.68%
2,240,000	\$121,293	\$127,117	\$5,824	4.80%	\$121,382	\$5,734	4.73%
2,320,000	\$124,490	\$130,519	\$6,029	4.84%	\$124,580	\$5,939	4.77%
2,400,000	\$127,688	\$133,922	\$6,234	4.88%	\$127,778	\$6,144	4.81%

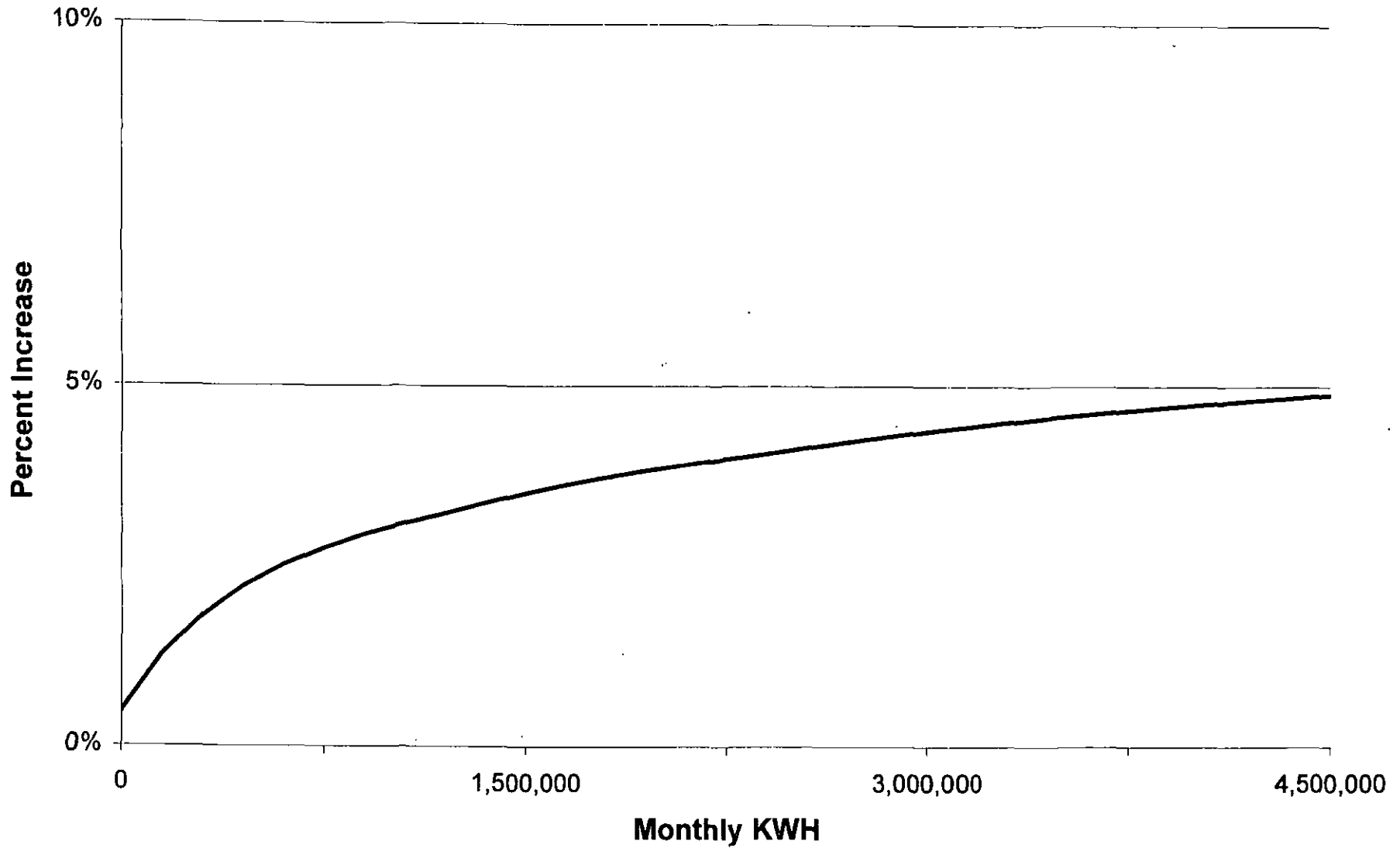
**Proposed LP5 vs Present LP5 Rate  
Average Demand 6000 KW  
Base Rate Only**



**Dollar Difference of Proposed LP5 vs Present LP5 Rate  
Average Demand 6000 KW  
Base Rate Only**



**Percent Increase of Proposed LP5 vs Present LP5 Rate  
Average Demand 6000 KW  
Base Rate Only**

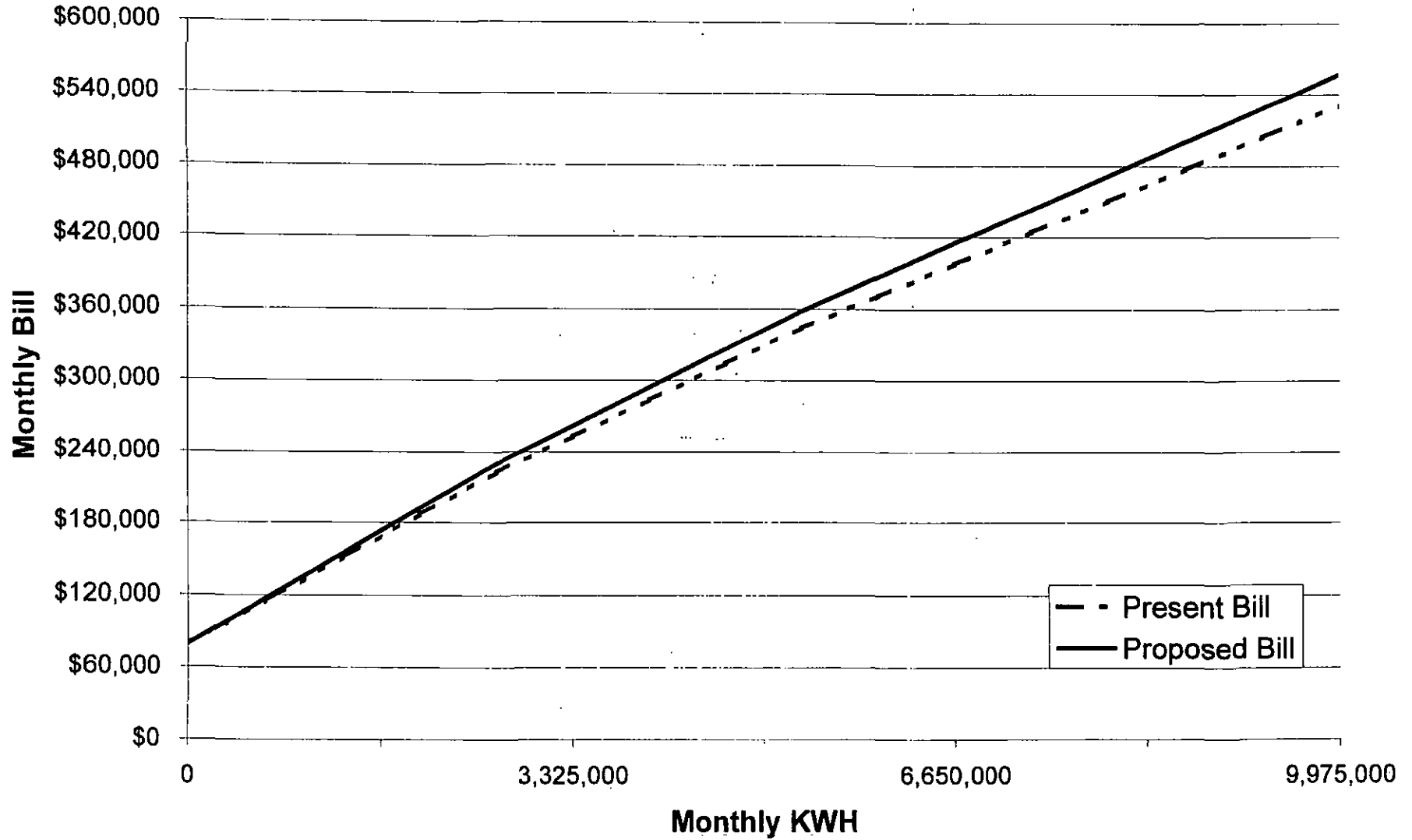


PPL Electric Utilities  
 Rate Revenue Comparison  
 Average Demand of 6000 kW  
 Base Rate Only

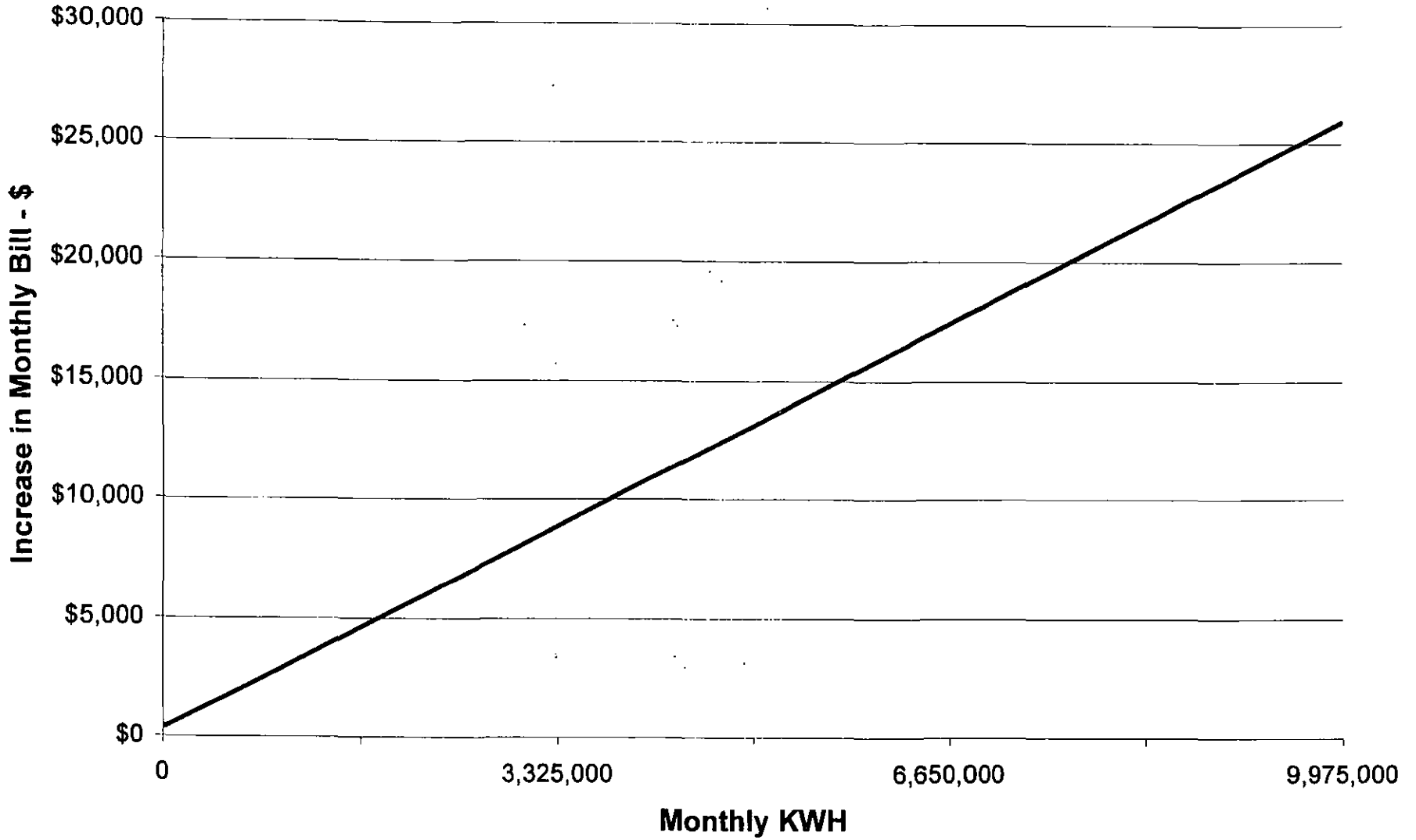
Present LP5 Rate and Proposed LP5 Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	\$35,754	\$35,922	\$168	0.47%	\$35,922	\$0	0.00%
150,000	\$43,832	\$44,384	\$552	1.26%	\$44,000	\$384	0.88%
300,000	\$51,909	\$52,845	\$936	1.80%	\$52,077	\$768	1.48%
450,000	\$59,987	\$61,307	\$1,320	2.20%	\$60,155	\$1,152	1.92%
600,000	\$68,064	\$69,768	\$1,704	2.50%	\$68,232	\$1,536	2.26%
750,000	\$76,142	\$78,230	\$2,088	2.74%	\$76,310	\$1,920	2.52%
900,000	\$84,219	\$86,691	\$2,472	2.94%	\$84,387	\$2,304	2.74%
1,050,000	\$92,297	\$95,153	\$2,856	3.09%	\$92,465	\$2,688	2.91%
1,200,000	\$100,374	\$103,614	\$3,240	3.23%	\$100,542	\$3,072	3.06%
1,350,000	\$107,262	\$110,886	\$3,624	3.38%	\$107,430	\$3,456	3.22%
1,500,000	\$114,150	\$118,158	\$4,008	3.51%	\$114,318	\$3,840	3.36%
1,650,000	\$121,038	\$125,430	\$4,392	3.63%	\$121,206	\$4,224	3.49%
1,800,000	\$127,926	\$132,702	\$4,776	3.73%	\$128,094	\$4,608	3.60%
1,950,000	\$134,814	\$139,974	\$5,160	3.83%	\$134,982	\$4,992	3.70%
2,100,000	\$141,702	\$147,246	\$5,544	3.91%	\$141,870	\$5,376	3.79%
2,250,000	\$148,590	\$154,518	\$5,928	3.99%	\$148,758	\$5,760	3.88%
2,400,000	\$155,478	\$161,790	\$6,312	4.06%	\$155,646	\$6,144	3.95%
2,550,000	\$161,474	\$168,170	\$6,696	4.15%	\$161,642	\$6,528	4.04%
2,700,000	\$167,469	\$174,549	\$7,080	4.23%	\$167,637	\$6,912	4.13%
2,850,000	\$173,465	\$180,929	\$7,464	4.30%	\$173,633	\$7,296	4.21%
3,000,000	\$179,460	\$187,308	\$7,848	4.37%	\$179,628	\$7,680	4.28%
3,150,000	\$185,456	\$193,688	\$8,232	4.44%	\$185,624	\$8,064	4.35%
3,300,000	\$191,451	\$200,067	\$8,616	4.50%	\$191,619	\$8,448	4.41%
3,450,000	\$197,447	\$206,447	\$9,000	4.56%	\$197,615	\$8,832	4.47%
3,600,000	\$203,442	\$212,826	\$9,384	4.61%	\$203,610	\$9,216	4.53%
3,750,000	\$209,438	\$219,206	\$9,768	4.66%	\$209,606	\$9,600	4.58%
3,900,000	\$215,433	\$225,585	\$10,152	4.71%	\$215,601	\$9,984	4.63%
4,050,000	\$221,429	\$231,965	\$10,536	4.76%	\$221,597	\$10,368	4.68%
4,200,000	\$227,424	\$238,344	\$10,920	4.80%	\$227,592	\$10,752	4.73%
4,350,000	\$233,420	\$244,724	\$11,304	4.84%	\$233,588	\$11,136	4.77%
4,500,000	\$239,415	\$251,103	\$11,688	4.88%	\$239,583	\$11,520	4.81%

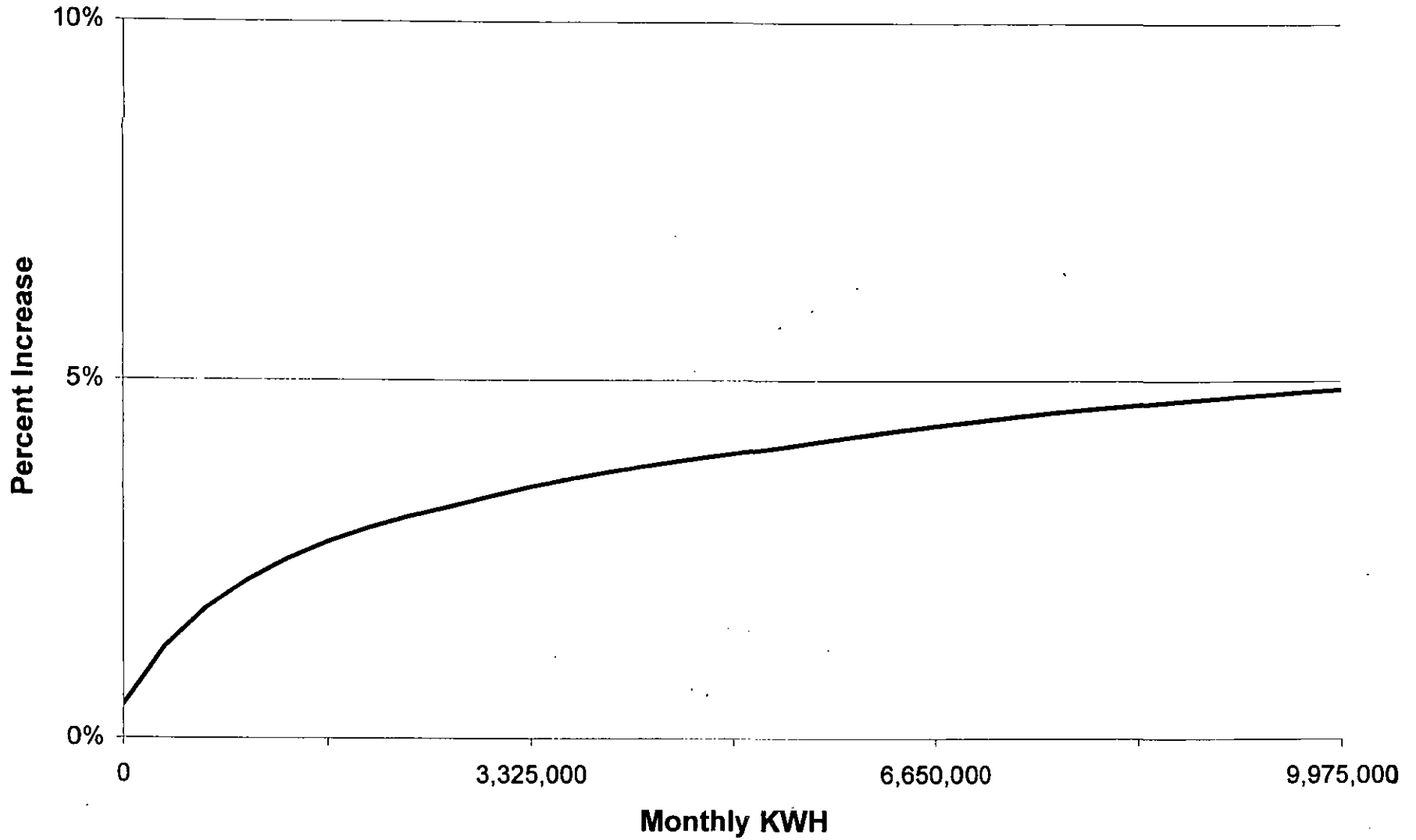
**Proposed LP5 vs Present LP5 Rate  
Average Demand 13300 KW  
Base Rate Only**



**Dollar Difference of Proposed LP5 vs Present LP5 Rate  
Average Demand 13300 KW  
Base Rate Only**



**Percent Increase of Proposed LP5 vs Present LP5 Rate  
Average Demand 13300 KW  
Base Rate Only**

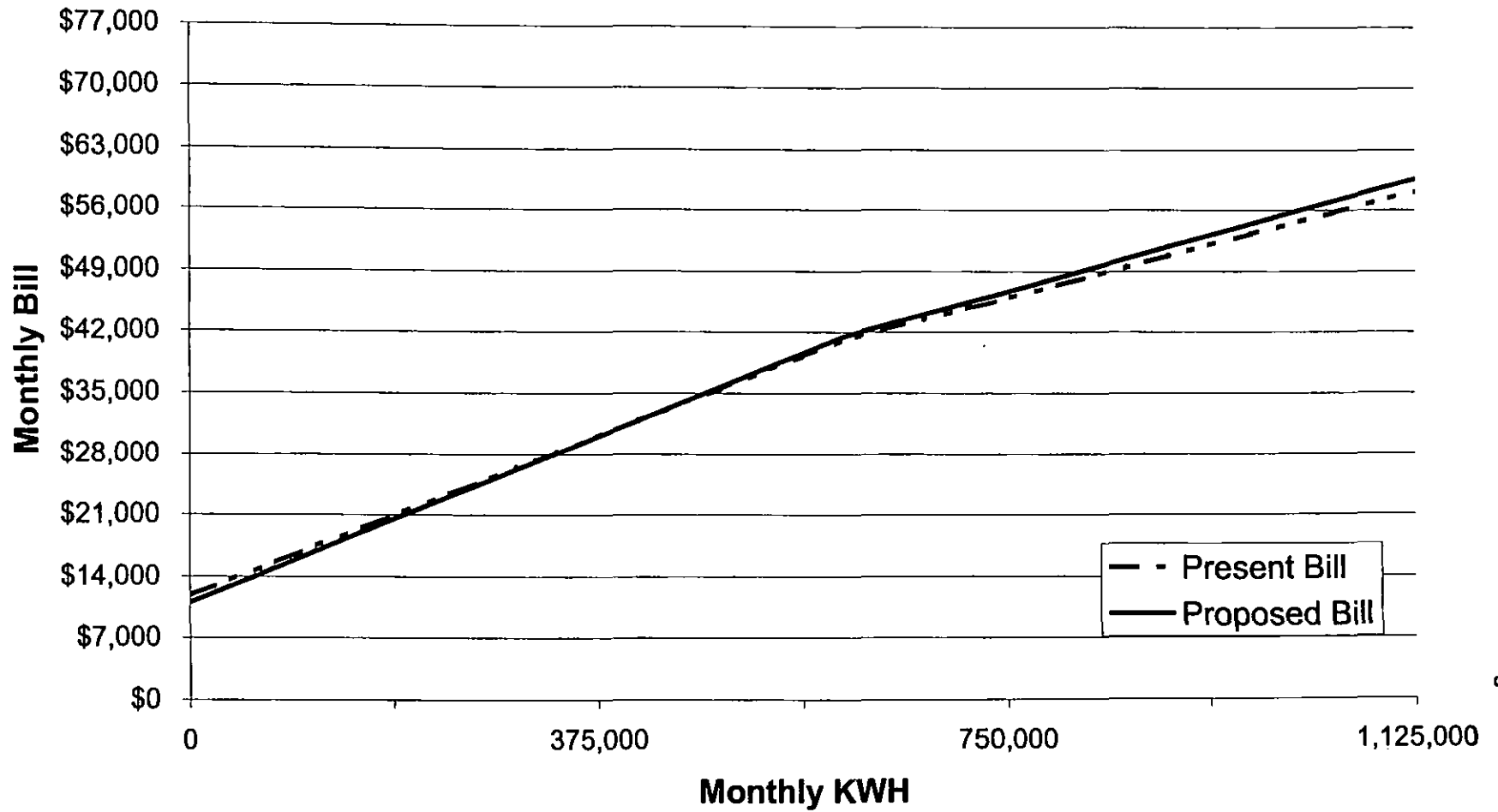


PPL Electric Utilities  
 Rate Revenue Comparison  
 Avg. Demand of 13300 kW  
 Base Rate Only

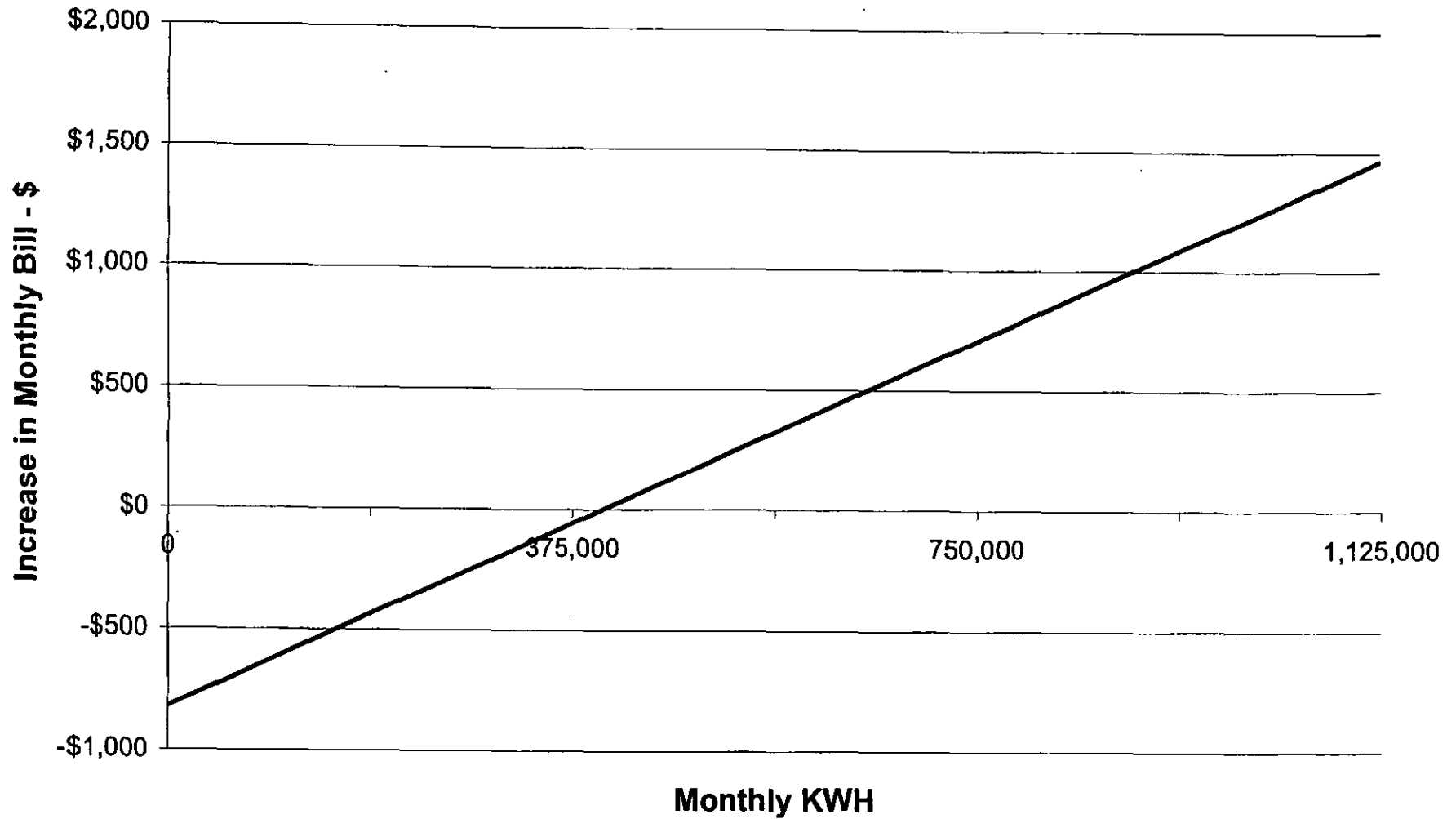
Present LP5 Rate and Proposed LP5 Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill Present T		
	Present T & D	Proposed T & D	Difference	Percent Difference	Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	\$79,255	\$79,627	\$372	0.47%	\$79,627	\$0	0.00%
332,500	\$97,160	\$98,383	\$1,224	1.26%	\$97,532	\$851	0.88%
665,000	\$115,065	\$117,140	\$2,075	1.80%	\$115,437	\$1,702	1.48%
997,500	\$132,970	\$135,896	\$2,926	2.20%	\$133,342	\$2,554	1.92%
1,330,000	\$150,875	\$154,652	\$3,777	2.50%	\$151,248	\$3,405	2.26%
1,662,500	\$168,780	\$173,409	\$4,628	2.74%	\$169,153	\$4,256	2.52%
1,995,000	\$186,685	\$192,165	\$5,480	2.94%	\$187,058	\$5,107	2.74%
2,327,500	\$204,591	\$210,921	\$6,331	3.09%	\$204,963	\$5,958	2.91%
2,660,000	\$222,496	\$229,678	\$7,182	3.23%	\$222,868	\$6,810	3.06%
2,992,500	\$237,764	\$245,797	\$8,033	3.38%	\$238,137	\$7,661	3.22%
3,325,000	\$253,033	\$261,917	\$8,884	3.51%	\$253,405	\$8,512	3.36%
3,657,500	\$268,301	\$278,037	\$9,736	3.63%	\$268,673	\$9,363	3.49%
3,990,000	\$283,569	\$294,156	\$10,587	3.73%	\$283,942	\$10,214	3.60%
4,322,500	\$298,838	\$310,276	\$11,438	3.83%	\$299,210	\$11,066	3.70%
4,655,000	\$314,106	\$326,395	\$12,289	3.91%	\$314,479	\$11,917	3.79%
4,987,500	\$329,375	\$342,515	\$13,140	3.99%	\$329,747	\$12,768	3.88%
5,320,000	\$344,643	\$358,635	\$13,992	4.06%	\$345,015	\$13,619	3.95%
5,652,500	\$357,933	\$372,776	\$14,843	4.15%	\$358,305	\$14,470	4.04%
5,985,000	\$371,223	\$386,917	\$15,694	4.23%	\$371,595	\$15,322	4.13%
6,317,500	\$384,513	\$401,058	\$16,545	4.30%	\$384,885	\$16,173	4.21%
6,650,000	\$397,803	\$415,199	\$17,396	4.37%	\$398,175	\$17,024	4.28%
6,982,500	\$411,093	\$429,341	\$18,248	4.44%	\$411,465	\$17,875	4.35%
7,315,000	\$424,383	\$443,482	\$19,099	4.50%	\$424,755	\$18,726	4.41%
7,647,500	\$437,673	\$457,623	\$19,950	4.56%	\$438,045	\$19,578	4.47%
7,980,000	\$450,963	\$471,764	\$20,801	4.61%	\$451,336	\$20,429	4.53%
8,312,500	\$464,253	\$485,906	\$21,652	4.66%	\$464,626	\$21,280	4.58%
8,645,000	\$477,543	\$500,047	\$22,504	4.71%	\$477,916	\$22,131	4.63%
8,977,500	\$490,833	\$514,188	\$23,355	4.76%	\$491,206	\$22,982	4.68%
9,310,000	\$504,123	\$528,329	\$24,206	4.80%	\$504,496	\$23,834	4.73%
9,642,500	\$517,413	\$542,470	\$25,057	4.84%	\$517,786	\$24,685	4.77%
9,975,000	\$530,703	\$556,612	\$25,908	4.88%	\$531,076	\$25,536	4.81%

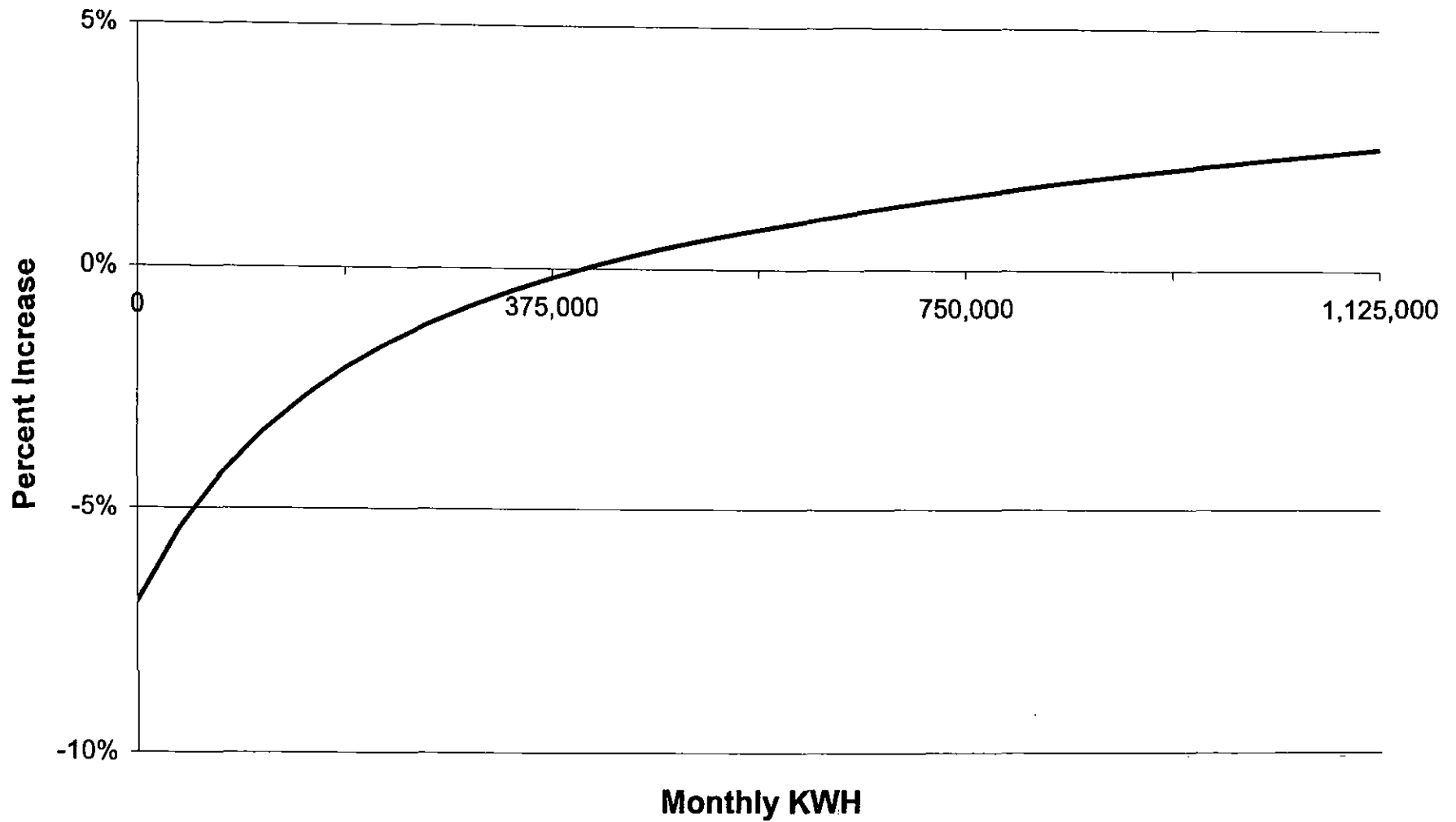
**Proposed IST vs Present IST Rate  
Average Demand 1500 KW  
Base Rate Only**



**Dollar Difference of Proposed IST vs Present IST Rate  
Average Demand 1500 KW  
Base Rate Only**



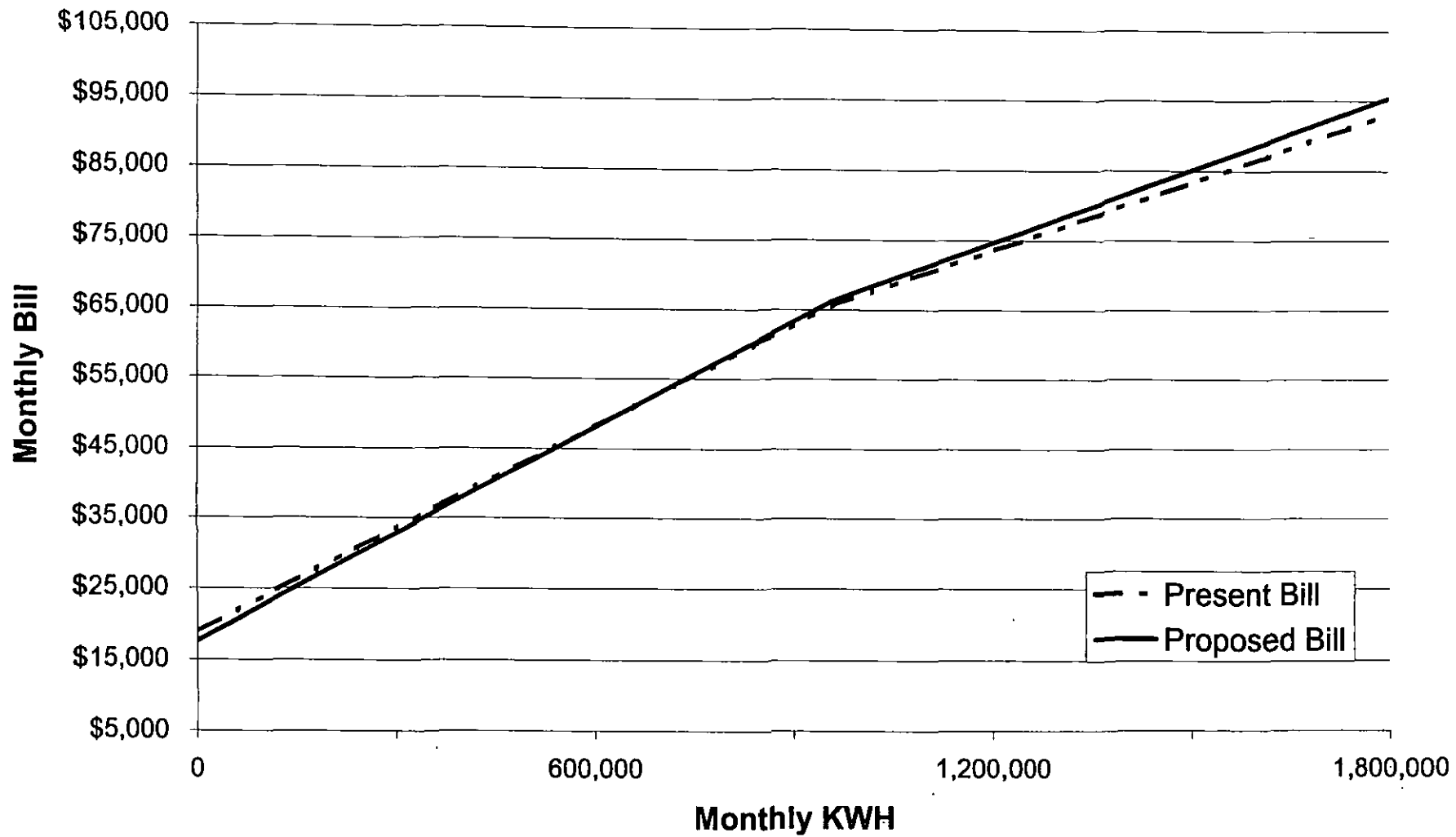
**Percent Increase of Proposed IST vs Present IST Rate  
Average Demand 1500 KW  
Base Rate Only**



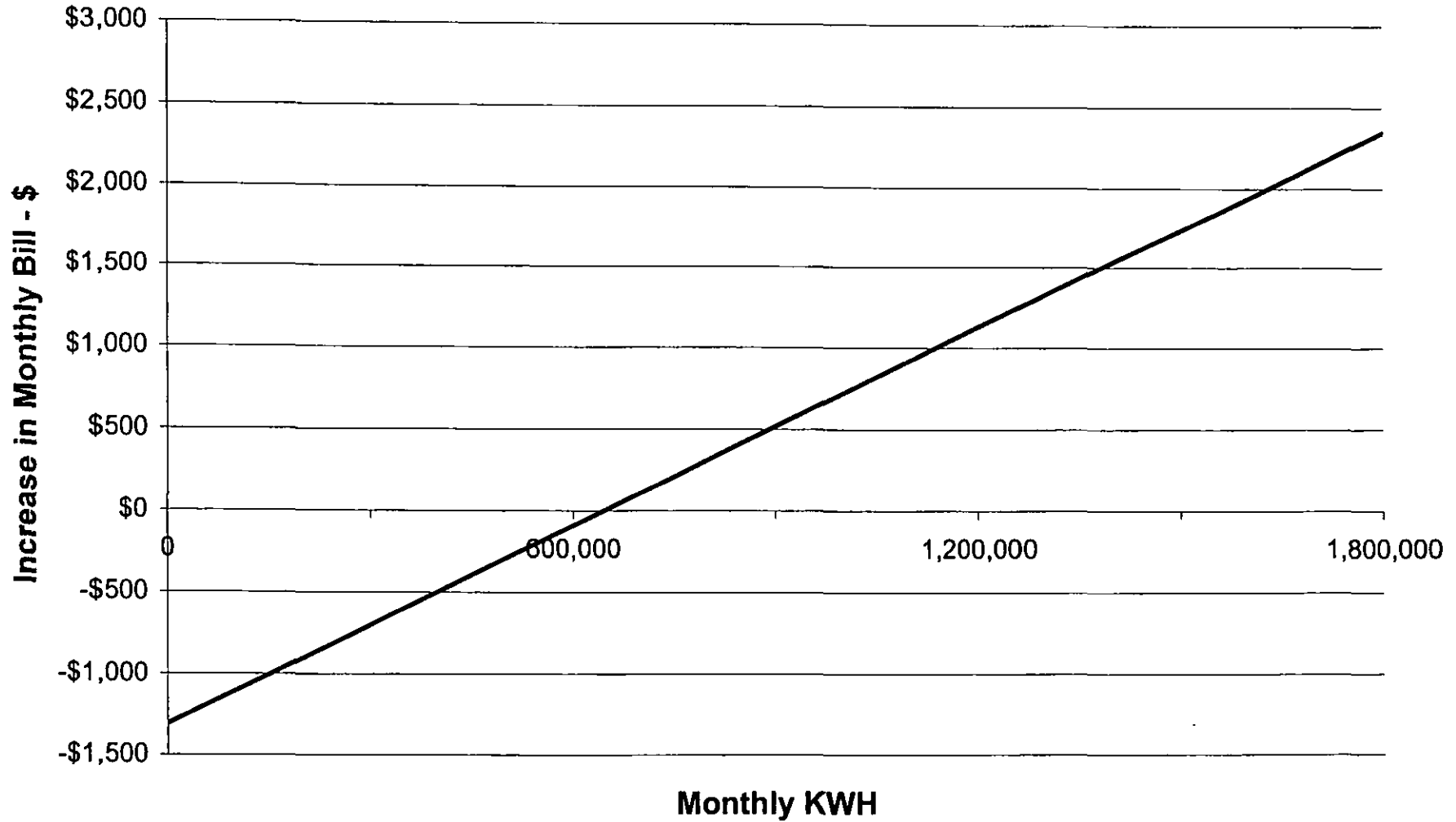
PPL - Electric Utilities  
Rate Revenue Comparison  
Average Demand of 1500 kW  
Base Rate Only  
Present IST Rate and Proposed IST Rate.

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	11,820	11,003	-\$818	-6.92%	11,003	\$0	0.00%
37,500	13,647	12,906	-\$742	-5.43%	12,830	\$76	0.56%
75,000	15,474	14,809	-\$665	-4.30%	14,657	\$152	0.98%
112,500	17,301	16,712	-\$589	-3.41%	16,484	\$228	1.32%
150,000	19,128	18,615	-\$513	-2.68%	18,311	\$305	1.59%
187,500	20,955	20,518	-\$437	-2.09%	20,138	\$381	1.82%
225,000	22,782	22,421	-\$361	-1.58%	21,965	\$457	2.00%
262,500	24,609	24,324	-\$285	-1.16%	23,792	\$533	2.17%
300,000	26,436	26,228	-\$209	-0.79%	25,619	\$609	2.30%
337,500	28,263	28,131	-\$133	-0.47%	27,446	\$685	2.42%
375,000	30,090	30,034	-\$56	-0.19%	29,273	\$761	2.53%
412,500	31,917	31,937	\$20	0.06%	31,100	\$837	2.62%
450,000	33,744	33,840	\$96	0.28%	32,927	\$914	2.71%
487,500	35,571	35,743	\$172	0.48%	34,754	\$990	2.78%
525,000	37,398	37,646	\$248	0.66%	36,581	\$1,066	2.85%
562,500	39,225	39,549	\$324	0.83%	38,408	\$1,142	2.91%
600,000	41,052	41,453	\$400	0.98%	40,235	\$1,218	2.97%
637,500	42,274	42,751	\$476	1.13%	41,457	\$1,294	3.06%
675,000	43,496	44,049	\$553	1.27%	42,679	\$1,370	3.15%
712,500	44,719	45,347	\$629	1.41%	43,901	\$1,446	3.23%
750,000	45,941	46,646	\$705	1.53%	45,123	\$1,523	3.31%
787,500	47,163	47,944	\$781	1.66%	46,345	\$1,599	3.39%
825,000	48,385	49,242	\$857	1.77%	47,567	\$1,675	3.46%
862,500	49,607	50,540	\$933	1.88%	48,789	\$1,751	3.53%
900,000	50,829	51,839	\$1,009	1.99%	50,012	\$1,827	3.59%
937,500	52,051	53,137	\$1,085	2.09%	51,234	\$1,903	3.66%
975,000	53,273	54,435	\$1,162	2.18%	52,456	\$1,979	3.72%
1,012,500	54,496	55,733	\$1,238	2.27%	53,678	\$2,055	3.77%
1,050,000	55,718	57,032	\$1,314	2.36%	54,900	\$2,132	3.83%
1,087,500	56,940	58,330	\$1,390	2.44%	56,122	\$2,208	3.88%
1,125,000	58,162	59,628	\$1,466	2.52%	57,344	\$2,284	3.93%

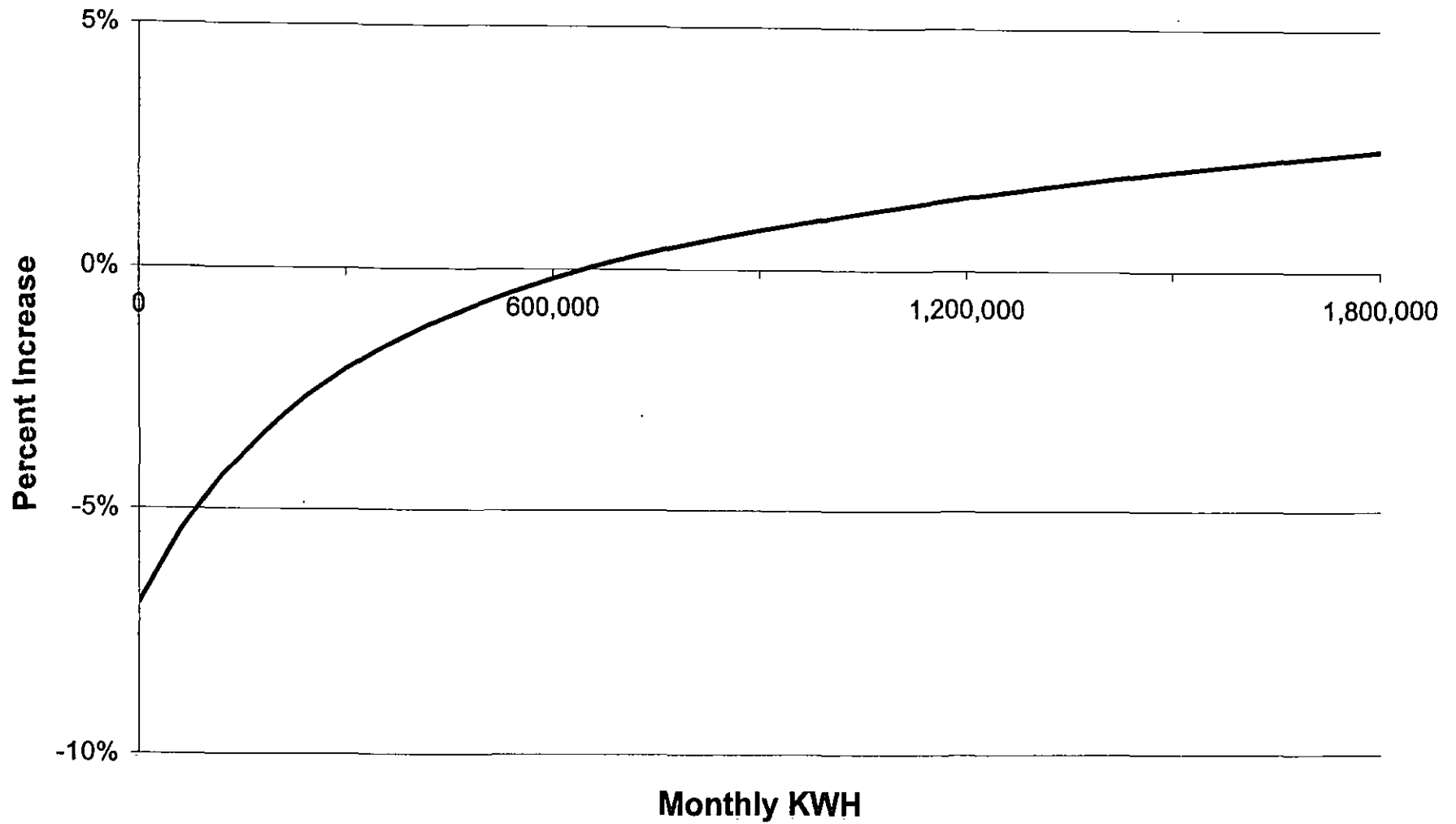
**Proposed IST vs Present IST Rate  
Average Demand 2400 KW  
Base Rate Only**



**Dollar Difference of Proposed IST vs Present IST Rate  
Average Demand 2400 KW  
Base Rate Only**



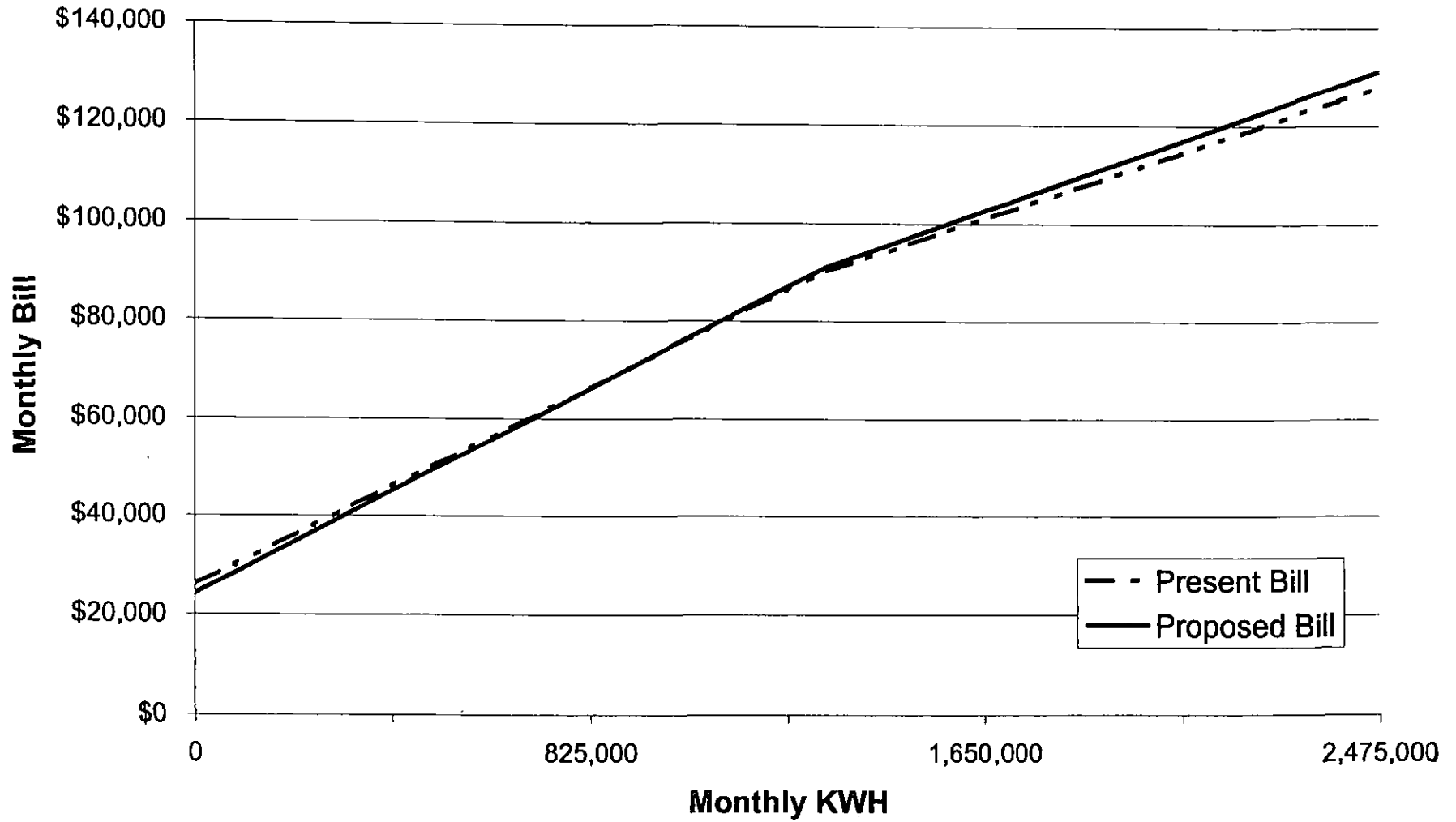
**Percent Increase of Proposed IST vs Present IST Rate  
Average Demand 2400 KW  
Base Rate Only**



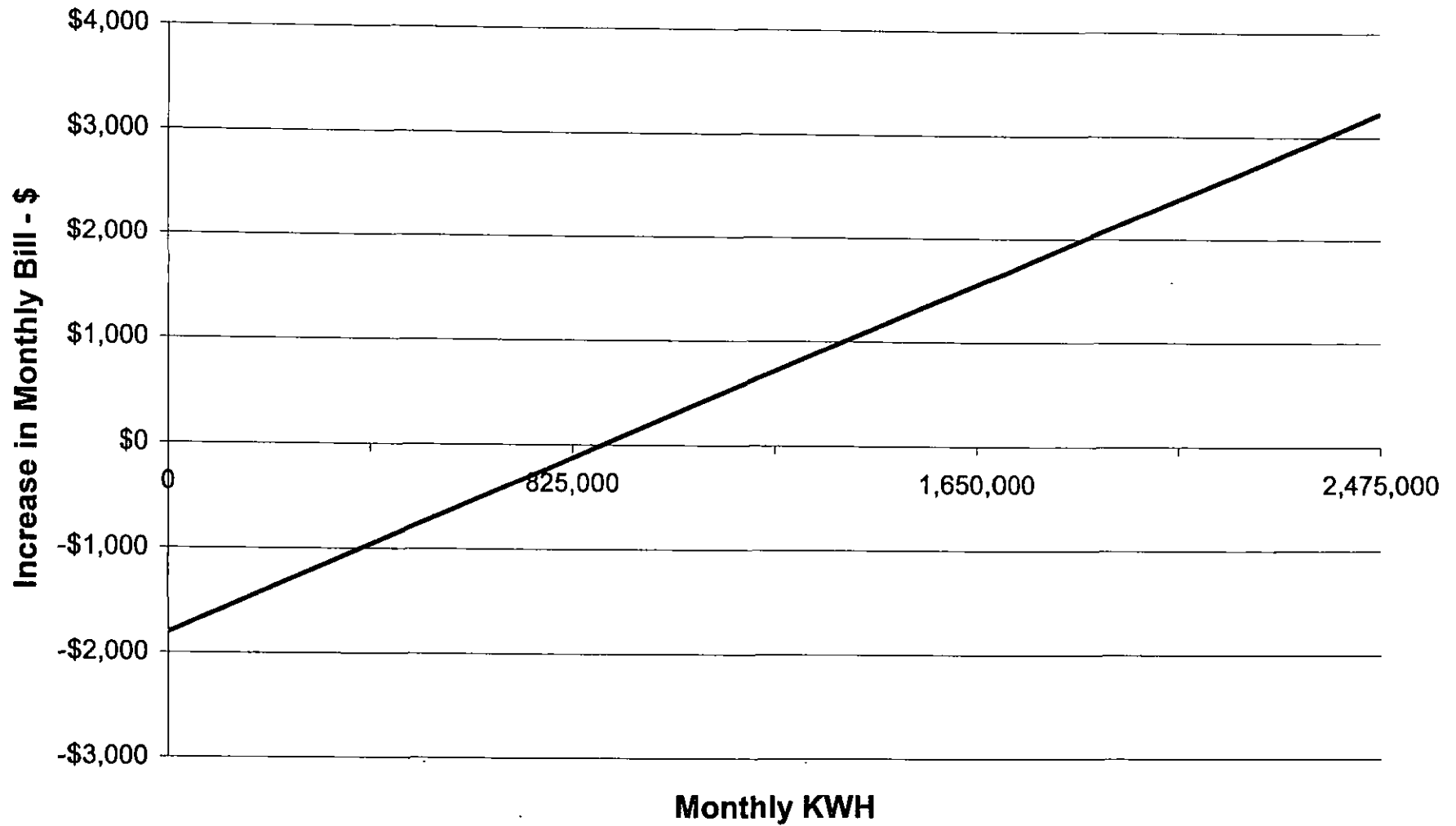
PPL - Electric Utilities  
Rate Review Comparison  
Demand of 2400 kW  
Base Rate Only  
Present IST Rate and Proposed IST Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	18,903	17,595	-\$1,308	-6.92%	17,595	\$0	0.00%
60,000	21,826	20,640	-\$1,186	-5.44%	20,518	\$122	0.56%
120,000	24,750	23,685	-\$1,065	-4.30%	23,441	\$244	0.98%
180,000	27,673	26,730	-\$943	-3.41%	26,365	\$365	1.32%
240,000	30,596	29,775	-\$821	-2.68%	29,288	\$487	1.59%
300,000	33,519	32,820	-\$699	-2.09%	32,211	\$609	1.82%
360,000	36,442	35,865	-\$577	-1.58%	35,134	\$731	2.01%
420,000	39,366	38,910	-\$456	-1.16%	38,057	\$853	2.17%
480,000	42,289	41,955	-\$334	-0.79%	40,981	\$974	2.30%
540,000	45,212	45,000	-\$212	-0.47%	43,904	\$1,096	2.42%
600,000	48,135	48,045	-\$90	-0.19%	46,827	\$1,218	2.53%
660,000	51,058	51,090	\$32	0.06%	49,750	\$1,340	2.62%
720,000	53,982	54,135	\$153	0.28%	52,673	\$1,462	2.71%
780,000	56,905	57,180	\$275	0.48%	55,597	\$1,583	2.78%
840,000	59,828	60,225	\$397	0.66%	58,520	\$1,705	2.85%
900,000	62,751	63,270	\$519	0.83%	61,443	\$1,827	2.91%
960,000	65,674	66,315	\$641	0.98%	64,366	\$1,949	2.97%
1,020,000	67,630	68,392	\$762	1.13%	66,322	\$2,071	3.06%
1,080,000	69,585	70,469	\$884	1.27%	68,277	\$2,192	3.15%
1,140,000	71,541	72,547	\$1,006	1.41%	70,232	\$2,314	3.23%
1,200,000	73,496	74,624	\$1,128	1.53%	72,188	\$2,436	3.31%
1,260,000	75,451	76,701	\$1,250	1.66%	74,143	\$2,558	3.39%
1,320,000	77,407	78,778	\$1,371	1.77%	76,099	\$2,680	3.46%
1,380,000	79,362	80,855	\$1,493	1.88%	78,054	\$2,801	3.53%
1,440,000	81,318	82,933	\$1,615	1.99%	80,009	\$2,923	3.59%
1,500,000	83,273	85,010	\$1,737	2.09%	81,965	\$3,045	3.66%
1,560,000	85,228	87,087	\$1,859	2.18%	83,920	\$3,167	3.72%
1,620,000	87,184	89,164	\$1,980	2.27%	85,876	\$3,289	3.77%
1,680,000	89,139	91,241	\$2,102	2.36%	87,831	\$3,410	3.83%
1,740,000	91,095	93,319	\$2,224	2.44%	89,786	\$3,532	3.88%
1,800,000	93,050	95,396	\$2,346	2.52%	91,742	\$3,654	3.93%

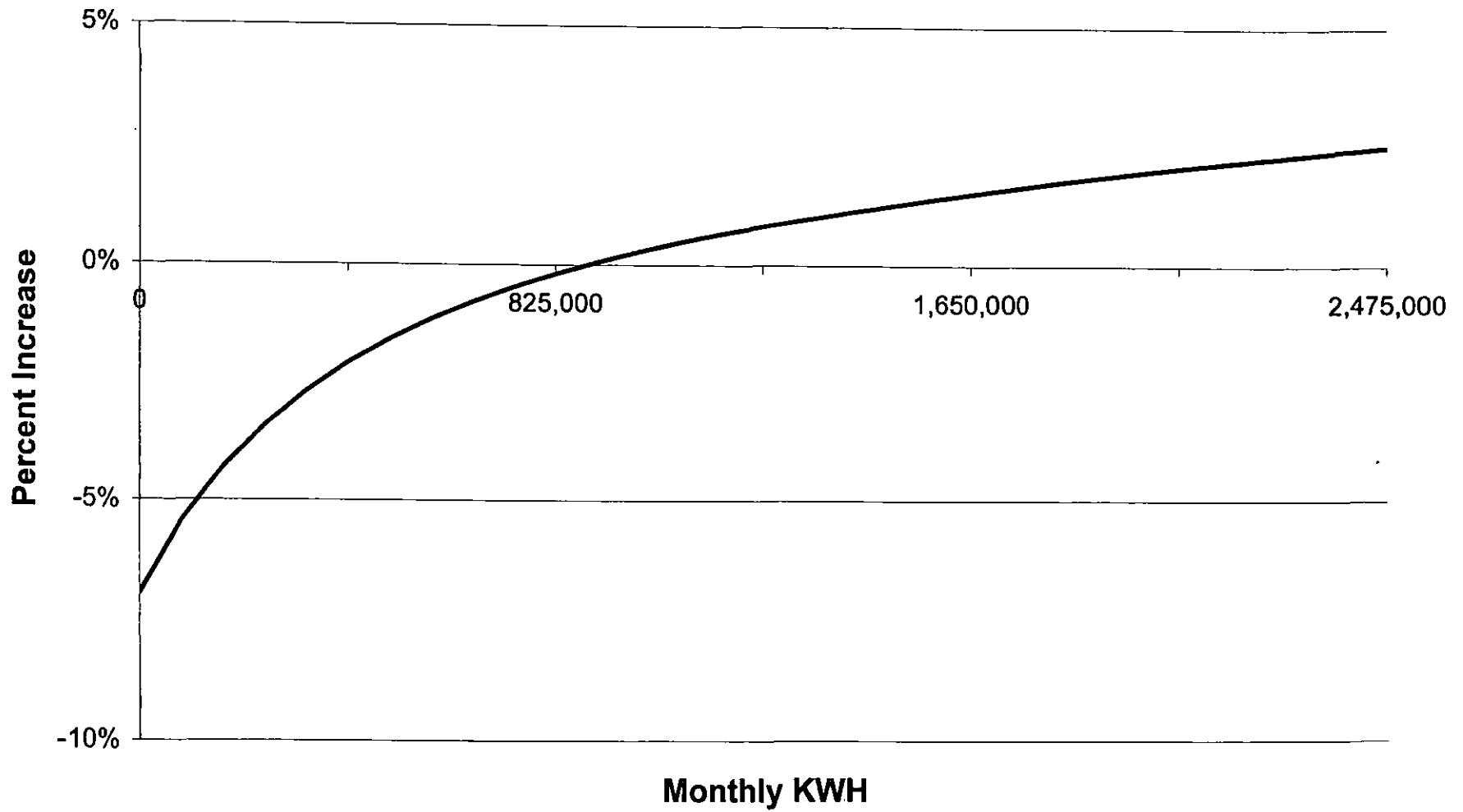
**Proposed IST vs Present IST Rate  
Average Demand 3300 KW  
Base Rate Only**



**Dollar Difference of Proposed IST vs Present IST Rate  
Average Demand 3300 KW  
Base Rate Only**



**Percent Increase of Proposed IST vs Present IST Rate  
Average Demand 3300 KW  
Base Rate Only**

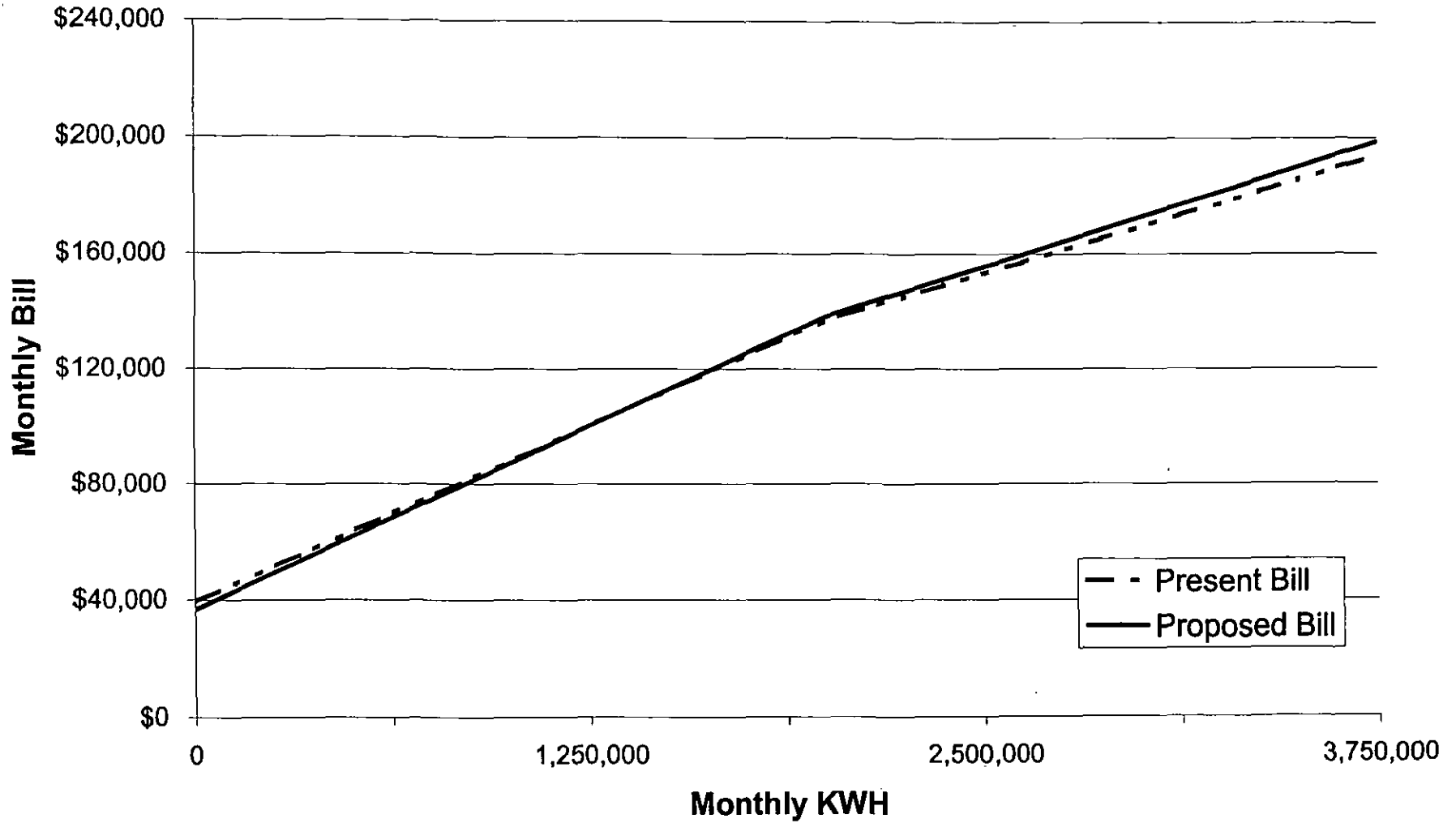


PPL Electric Utilities  
Rate Revenue Comparison  
Average Demand of 3300 kW  
Base Rate Only

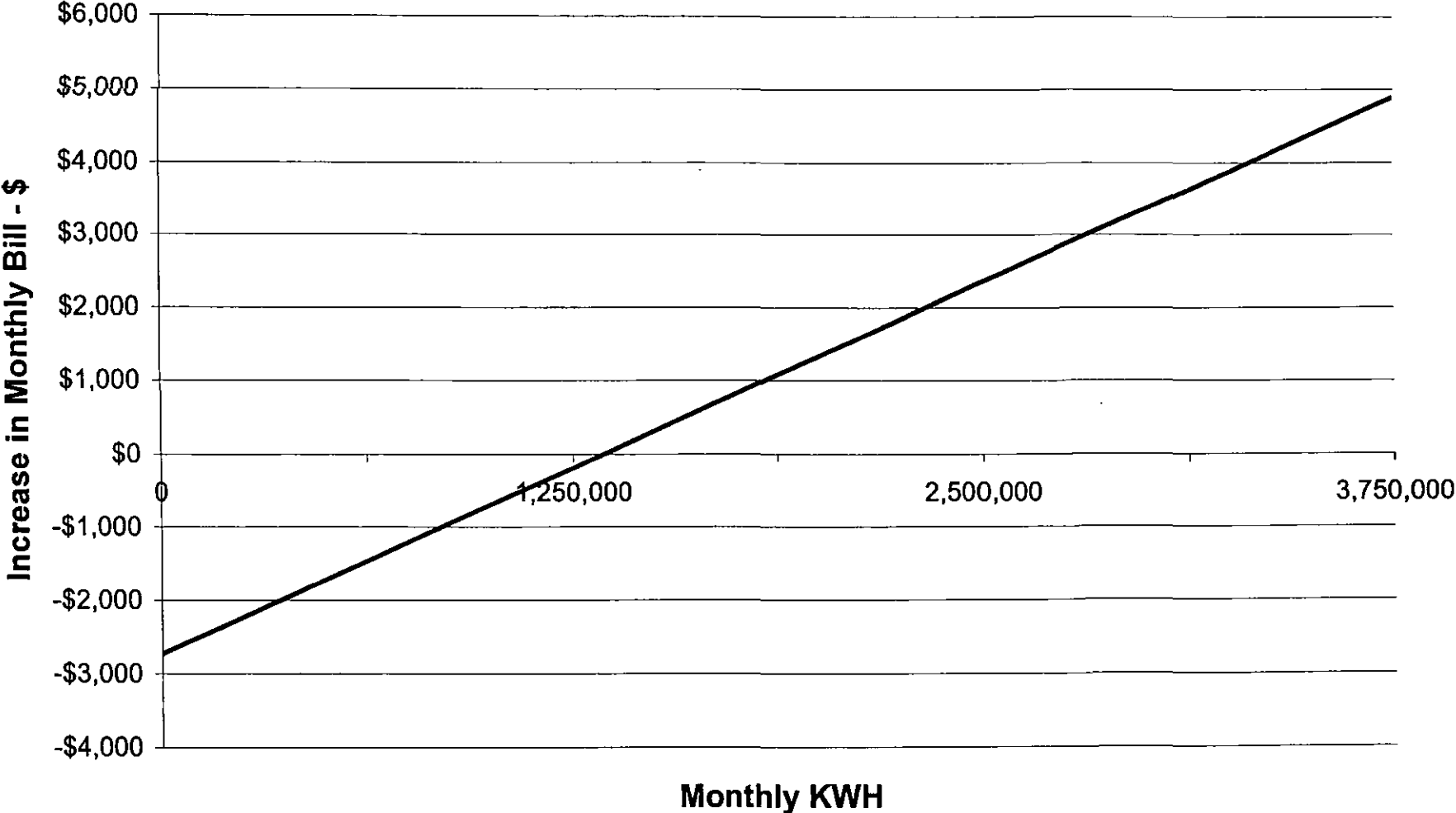
Present IST Rate and Proposed IST Rate

A	B Present Bill Present T & D	C Proposed Bill Proposed T & D	D = C - B Difference	E = D/B Percent Difference	F Proposed Bill Present T Proposed D	G = C - F Difference	H = G/B Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	25,986	24,188	-\$1,799	-6.92%	24,188	\$0	0.00%
82,500	30,006	28,374	-\$1,631	-5.44%	28,207	\$167	0.56%
165,000	34,025	32,561	-\$1,464	-4.30%	32,226	\$335	0.98%
247,500	38,044	36,748	-\$1,296	-3.41%	36,246	\$502	1.32%
330,000	42,064	40,935	-\$1,129	-2.68%	40,265	\$670	1.59%
412,500	46,083	45,122	-\$961	-2.09%	44,285	\$837	1.82%
495,000	50,103	49,309	-\$794	-1.58%	48,304	\$1,005	2.01%
577,500	54,122	53,496	-\$626	-1.16%	52,323	\$1,172	2.17%
660,000	58,141	57,683	-\$459	-0.79%	56,343	\$1,340	2.30%
742,500	62,161	61,869	-\$291	-0.47%	60,362	\$1,507	2.42%
825,000	66,180	66,056	-\$124	-0.19%	64,382	\$1,675	2.53%
907,500	70,200	70,243	\$44	0.06%	68,401	\$1,842	2.62%
990,000	74,219	74,430	\$211	0.28%	72,420	\$2,010	2.71%
1,072,500	78,238	78,617	\$379	0.48%	76,440	\$2,177	2.78%
1,155,000	82,258	82,804	\$546	0.66%	80,459	\$2,345	2.85%
1,237,500	86,277	86,991	\$713	0.83%	84,479	\$2,512	2.91%
1,320,000	90,297	91,178	\$881	0.98%	88,498	\$2,680	2.97%
1,402,500	92,985	94,034	\$1,048	1.13%	91,187	\$2,847	3.06%
1,485,000	95,674	96,890	\$1,216	1.27%	93,875	\$3,015	3.15%
1,567,500	98,363	99,746	\$1,383	1.41%	96,564	\$3,182	3.23%
1,650,000	101,051	102,602	\$1,551	1.53%	99,253	\$3,350	3.31%
1,732,500	103,740	105,458	\$1,718	1.66%	101,941	\$3,517	3.39%
1,815,000	106,429	108,314	\$1,886	1.77%	104,630	\$3,684	3.46%
1,897,500	109,117	111,171	\$2,053	1.88%	107,319	\$3,852	3.53%
1,980,000	111,806	114,027	\$2,221	1.99%	110,007	\$4,019	3.59%
2,062,500	114,495	116,883	\$2,388	2.09%	112,696	\$4,187	3.66%
2,145,000	117,183	119,739	\$2,556	2.18%	115,385	\$4,354	3.72%
2,227,500	119,872	122,595	\$2,723	2.27%	118,073	\$4,522	3.77%
2,310,000	122,561	125,451	\$2,891	2.36%	120,762	\$4,689	3.83%
2,392,500	125,249	128,307	\$3,058	2.44%	123,451	\$4,857	3.88%
2,475,000	127,938	131,164	\$3,226	2.52%	126,139	\$5,024	3.93%

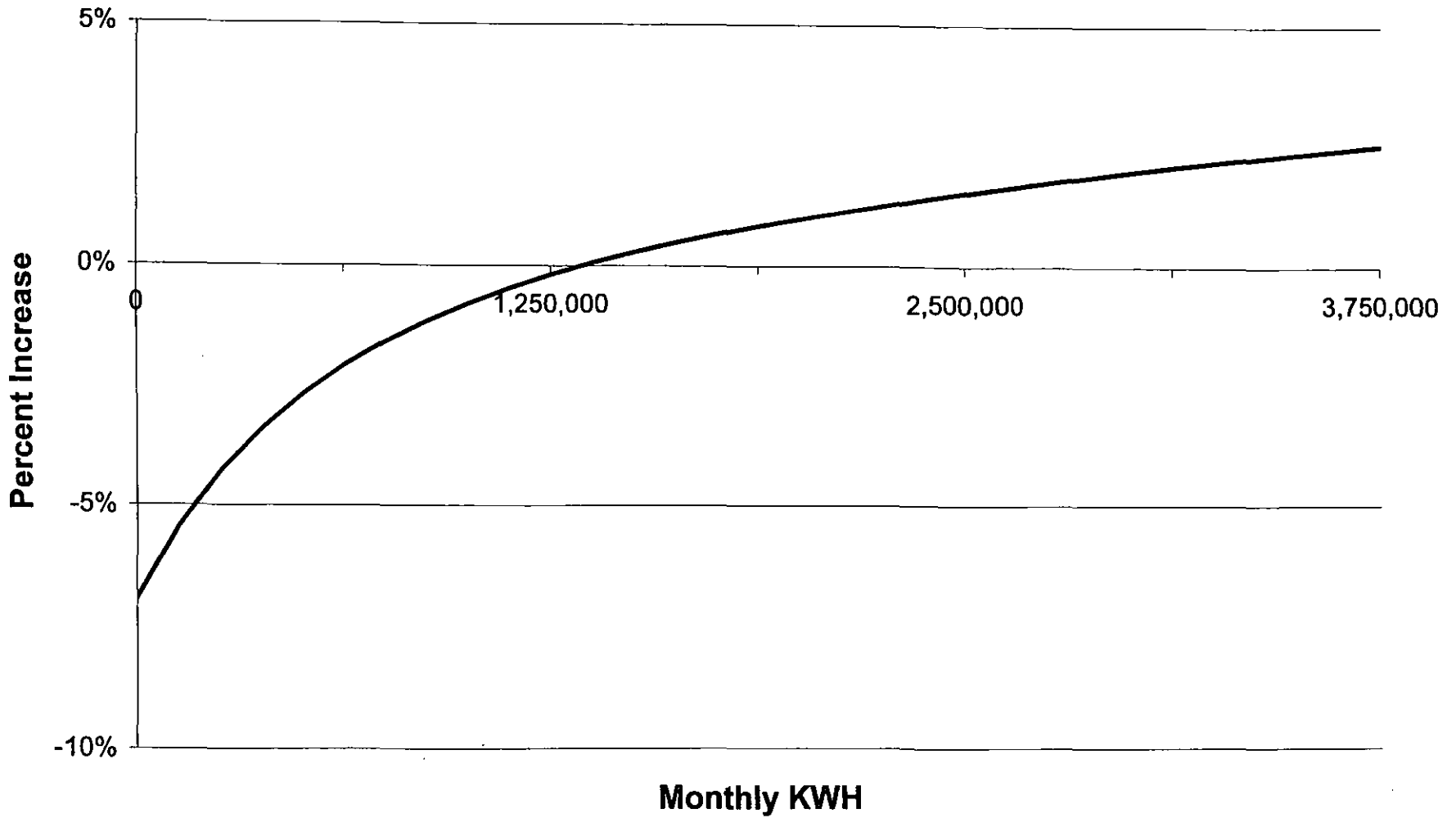
**Proposed ISTvs Present IST Rate  
Average Demand 5000 KW  
Base Rate Only**



**Dollar Difference of Proposed IST vs Present IST Rate  
Average Demand 5000 KW  
Base Rate Only**



**Percent Increase of Proposed IST vs Present IST Rate  
Average Demand 5000 KW  
Base Rate Only**



PPL - Electric Utilities  
Rate Revenue Comparison  
Average Demand of 5000 kW  
Base Rate Only

Present LIST Rate and Proposed IST Rate

A	B	C	D = C - B	E = D/B	F	G = C - F	H = G/B
	Present Bill	Proposed Bill			Proposed Bill		
	Present T & D	Proposed T & D	Difference	Percent Difference	Present T Proposed D	Difference	Percent Difference
KWH	(\$)	(\$)	(\$)		(\$)	(\$)	
0	39,365	36,640	-\$2,725	-6.92%	36,640	\$0	0.00%
125,000	45,455	42,984	-\$2,471	-5.44%	42,730	\$254	0.56%
250,000	51,545	49,328	-\$2,218	-4.30%	48,820	\$508	0.98%
375,000	57,635	55,671	-\$1,964	-3.41%	54,910	\$761	1.32%
500,000	63,725	62,015	-\$1,710	-2.68%	61,000	\$1,015	1.59%
625,000	69,815	68,359	-\$1,456	-2.09%	67,090	\$1,269	1.82%
750,000	75,905	74,703	-\$1,203	-1.58%	73,180	\$1,523	2.01%
875,000	81,995	81,046	-\$949	-1.16%	79,270	\$1,776	2.17%
1,000,000	88,085	87,390	-\$695	-0.79%	85,360	\$2,030	2.30%
1,125,000	94,175	93,734	-\$441	-0.47%	91,450	\$2,284	2.43%
1,250,000	100,265	100,078	-\$188	-0.19%	97,540	\$2,538	2.53%
1,375,000	106,355	106,421	\$66	0.06%	103,630	\$2,791	2.62%
1,500,000	112,445	112,765	\$320	0.28%	109,720	\$3,045	2.71%
1,625,000	118,535	119,109	\$574	0.48%	115,810	\$3,299	2.78%
1,750,000	124,625	125,453	\$827	0.66%	121,900	\$3,553	2.85%
1,875,000	130,715	131,796	\$1,081	0.83%	127,990	\$3,806	2.91%
2,000,000	136,805	138,140	\$1,335	0.98%	134,080	\$4,060	2.97%
2,125,000	140,879	142,468	\$1,589	1.13%	138,154	\$4,314	3.06%
2,250,000	144,953	146,795	\$1,842	1.27%	142,228	\$4,568	3.15%
2,375,000	149,026	151,123	\$2,096	1.41%	146,301	\$4,821	3.24%
2,500,000	153,100	155,450	\$2,350	1.53%	150,375	\$5,075	3.31%
2,625,000	157,174	159,778	\$2,604	1.66%	154,449	\$5,329	3.39%
2,750,000	161,248	164,105	\$2,857	1.77%	158,523	\$5,583	3.46%
2,875,000	165,321	168,433	\$3,111	1.88%	162,596	\$5,836	3.53%
3,000,000	169,395	172,760	\$3,365	1.99%	166,670	\$6,090	3.60%
3,125,000	173,469	177,088	\$3,619	2.09%	170,744	\$6,344	3.66%
3,250,000	177,543	181,415	\$3,872	2.18%	174,818	\$6,598	3.72%
3,375,000	181,616	185,743	\$4,126	2.27%	178,891	\$6,851	3.77%
3,500,000	185,690	190,070	\$4,380	2.36%	182,965	\$7,105	3.83%
3,625,000	189,764	194,398	\$4,634	2.44%	187,039	\$7,359	3.88%
3,750,000	193,838	198,725	\$4,887	2.52%	191,113	\$7,613	3.93%

- Q.1. Provide a cost study which allocates the total cost of service to each proposed tariff rate schedule. Tariff rate schedules may be combined for this purpose provided they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefor should be submitted.

The rates of return for each tariff rate schedule as defined above should be determined at both the present and proposed rate levels. Base rate revenues should be used for this purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefor should accompany the cost allocation study.

The method selected for use in allocating costs to rate classes should include cost analyses based on:

- a. Peak responsibility.
- b. Average and excess, on a non-coincident demand basis.
- c. Company preferred method if different from the above-referenced methods, with rationale behind the selection.

This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study.

The cost data used in the allocation study may be based on the test year.

- A.1. Exhibit JMK2 provides the requested information.

- Q.2. Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.
- A.2. Attachment IV-E-2 provides cost comparison curves for Rate Schedule RTS and specific general service rate schedules. The following tabulation shows representative KW loads used for each rate schedule.

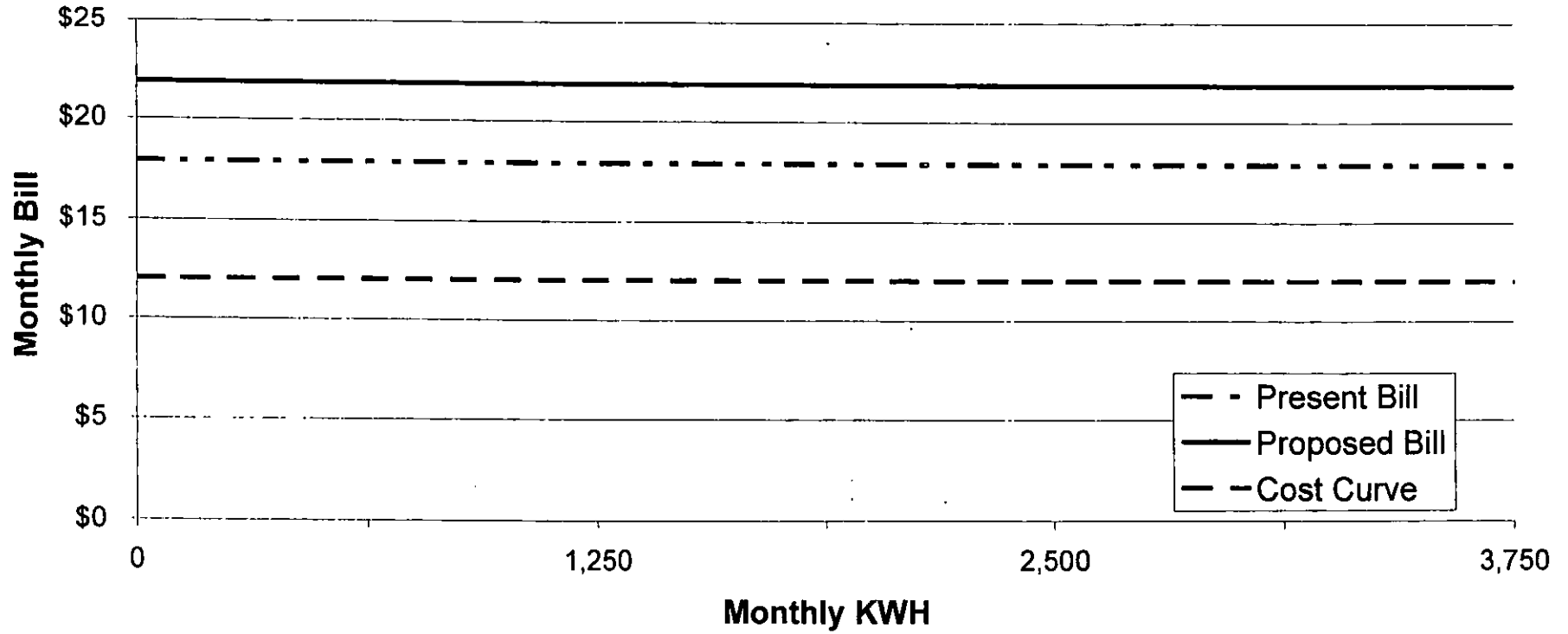
Present Rate Schedule	KW Values			
	5 KW	5 KW	6 KW	8 KW
RTS				
GH-1	2	15	105	603
GS-1	5	8	13	22
GS-3	30	100	200	500
LP-4	300	900	1,600	3,500
ISP	500	800	1,300	1,500
LP-5	1,000	3,200	6,000	13,300
IST	1,500	2,400	3,300	5,000

Cost data for other rate schedules which contain both a demand and energy charge, are not available.

The curves shown in Attachment IV-E-2 use load research, factorial relationships, and unit cost information. The cost portion of the curves should be viewed as an approximation of the cost trends developed from limited data and observations. Curves for Rate Schedules RS and RTD are not available due to insufficient load research and cost data.

The curves in Attachment IV-E-2 are based on present rates with STAS at 1.16% and proposed rates with STAS at 0.0%.

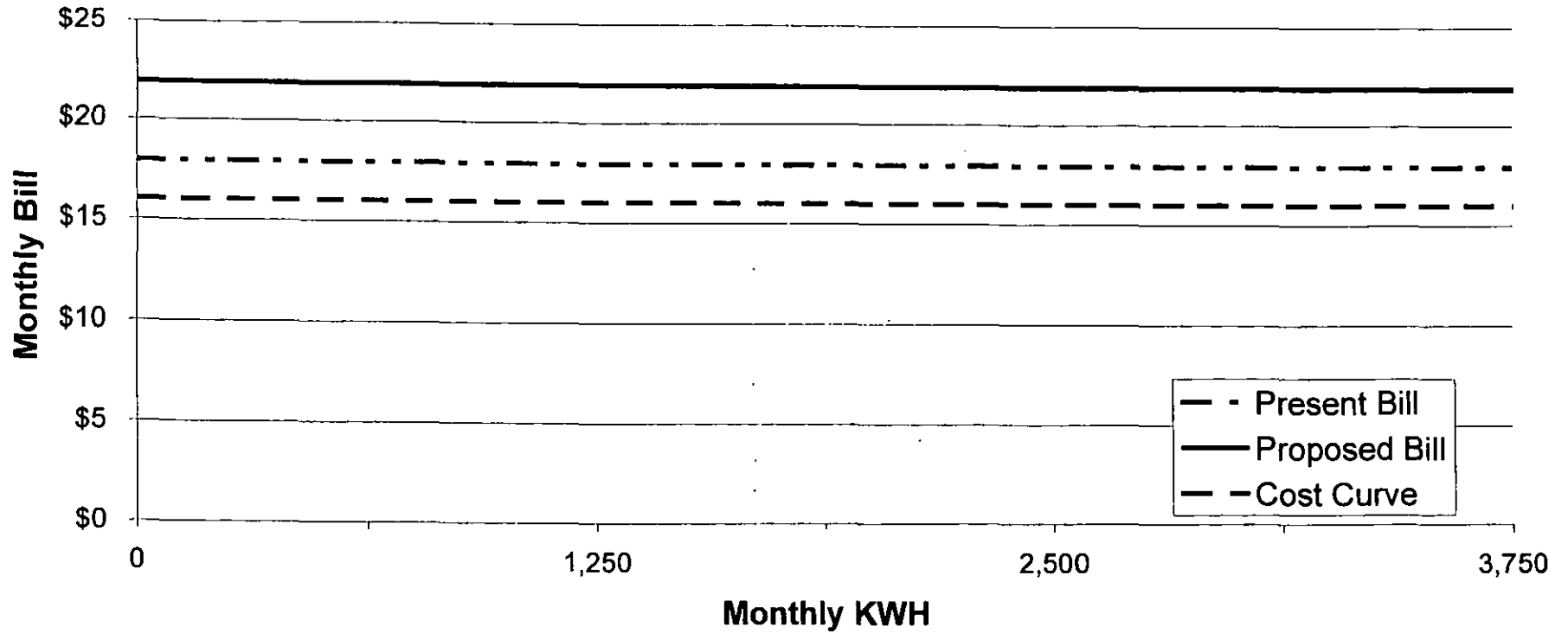
**Proposed RTS vs Present RTS Rate  
Average Demand 5 KW  
Base Rate Only**



<u>Present Rate</u>
\$15.21 Customer Charge
\$0.0000 FIRST 2 KW \$/kW
\$0.9000 Excess kW \$/kW

<u>Proposed Rate</u>
\$20.20 Customer Charge
\$0.0000 FIRST 2 KW \$/kW
\$0.5630 Excess kW \$/kW

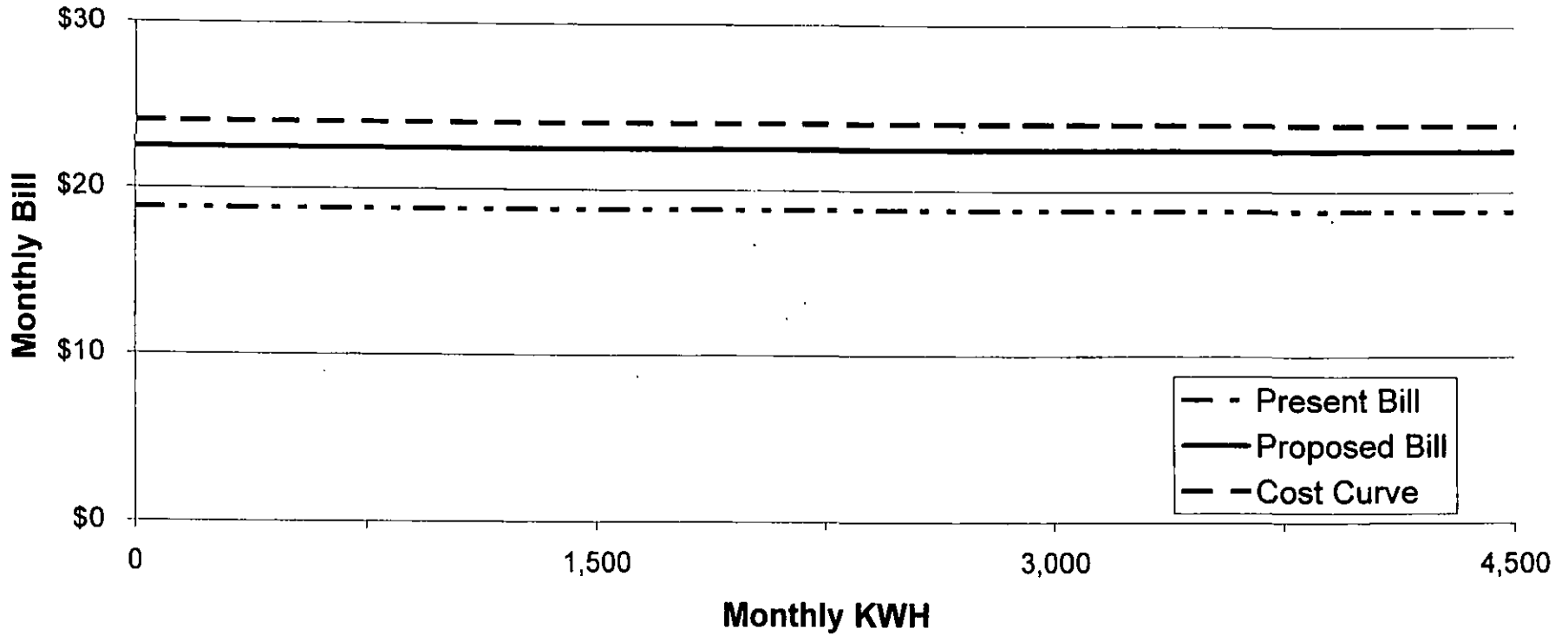
**Proposed RTS vs Present RTS Rate  
Average Demand 5 KW  
Base Rate Only**



<u>Present Rate</u>
\$15.21 Customer Charge
\$0.0000 FIRST 2 KW \$/kW
\$0.9000 Excess kW \$/kW

<u>Proposed Rate</u>
\$20.20 Customer Charge
\$0.0000 FIRST 2 KW \$/kW
\$0.5630 Excess kW \$/kW

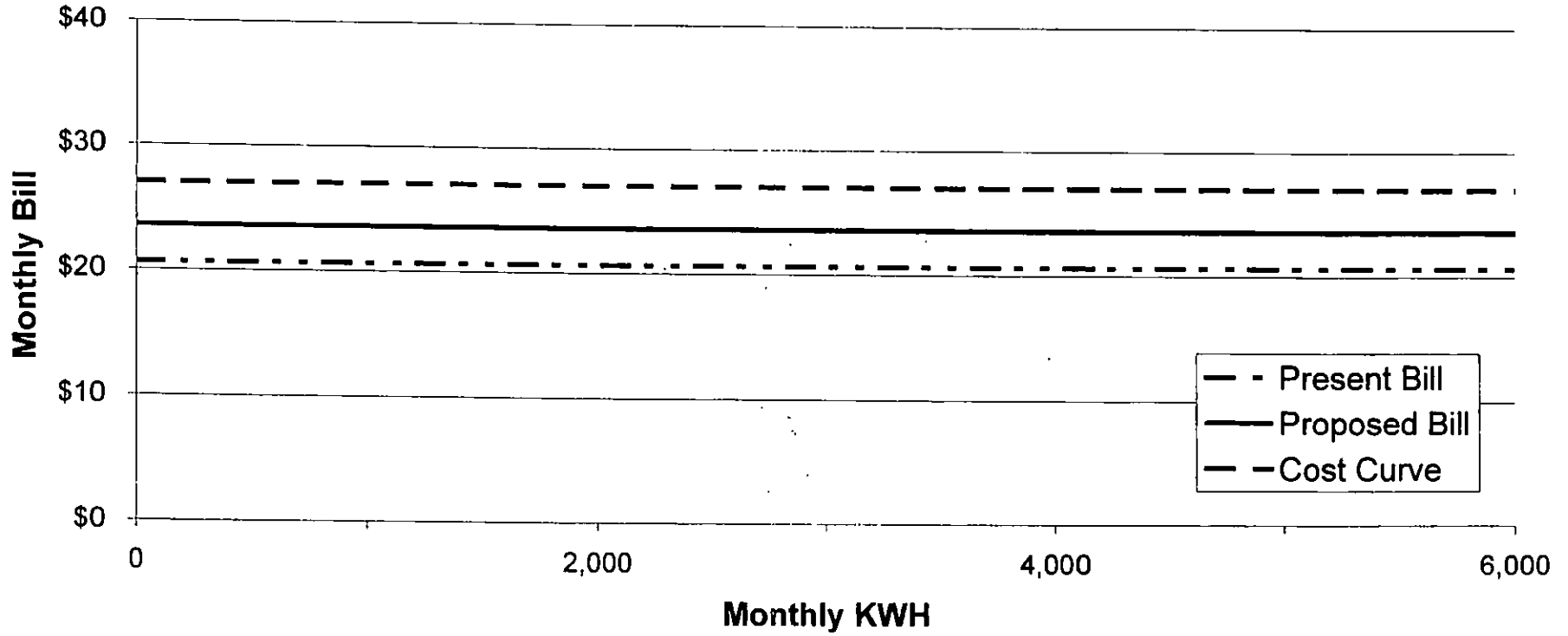
**Proposed RTS vs Present RTS Rate  
Average Demand 6 KW  
Base Rate Only**



<u>Present Rate</u>
\$15.21 Customer Charge
\$0.0000 FIRST 2 KW \$/kW
\$0.9000 Excess kW \$/kW

<u>Proposed Rate</u>
\$20.20 Customer Charge
\$0.0000 FIRST 2 KW \$/kW
\$0.5630 Excess kW \$/kW

**Proposed RTS vs Present RTS Rate  
Average Demand 8 KW  
Base Rate Only**



**Present Rate**

\$15.21 Customer Charge

\$0.0000 FIRST 2 KW \$/kW

\$0.9000 Excess kW \$/kW

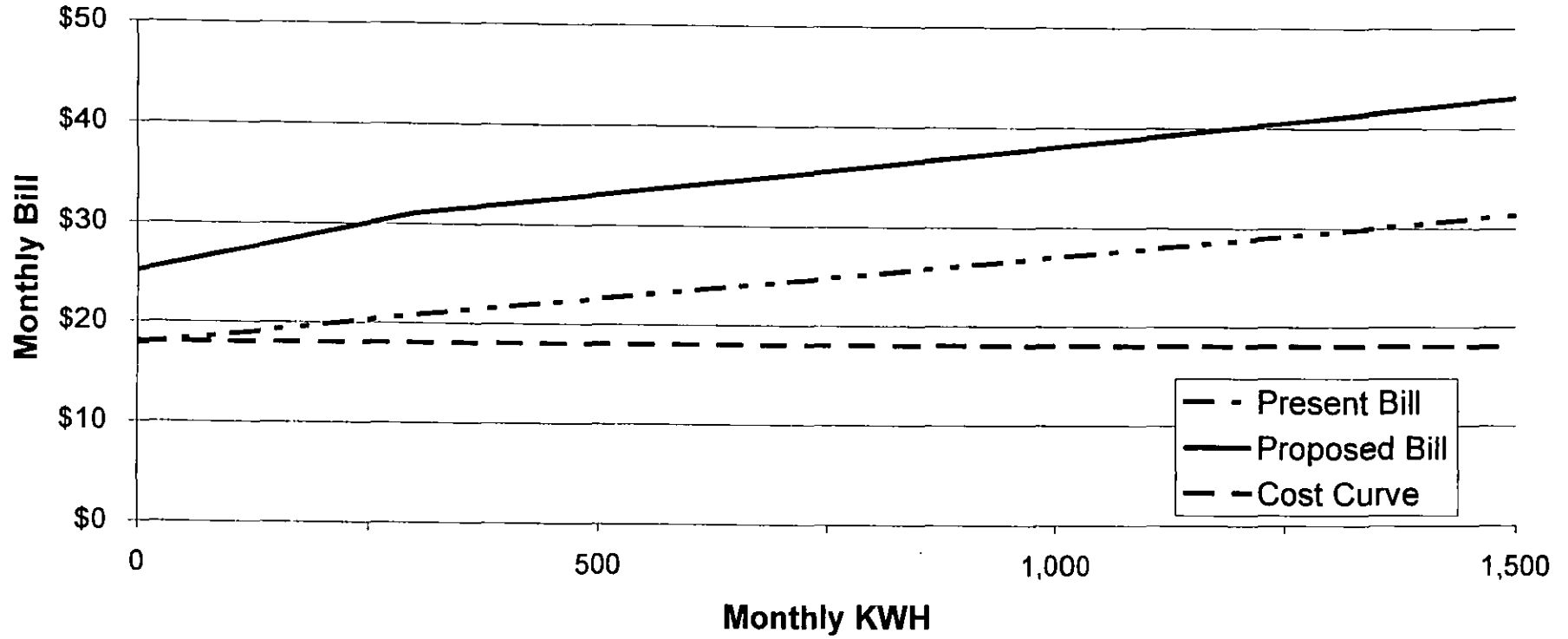
**Proposed Rate**

\$20.20 Customer Charge

\$0.0000 FIRST 2 KW \$/kW

\$0.5630 Excess kW \$/kW

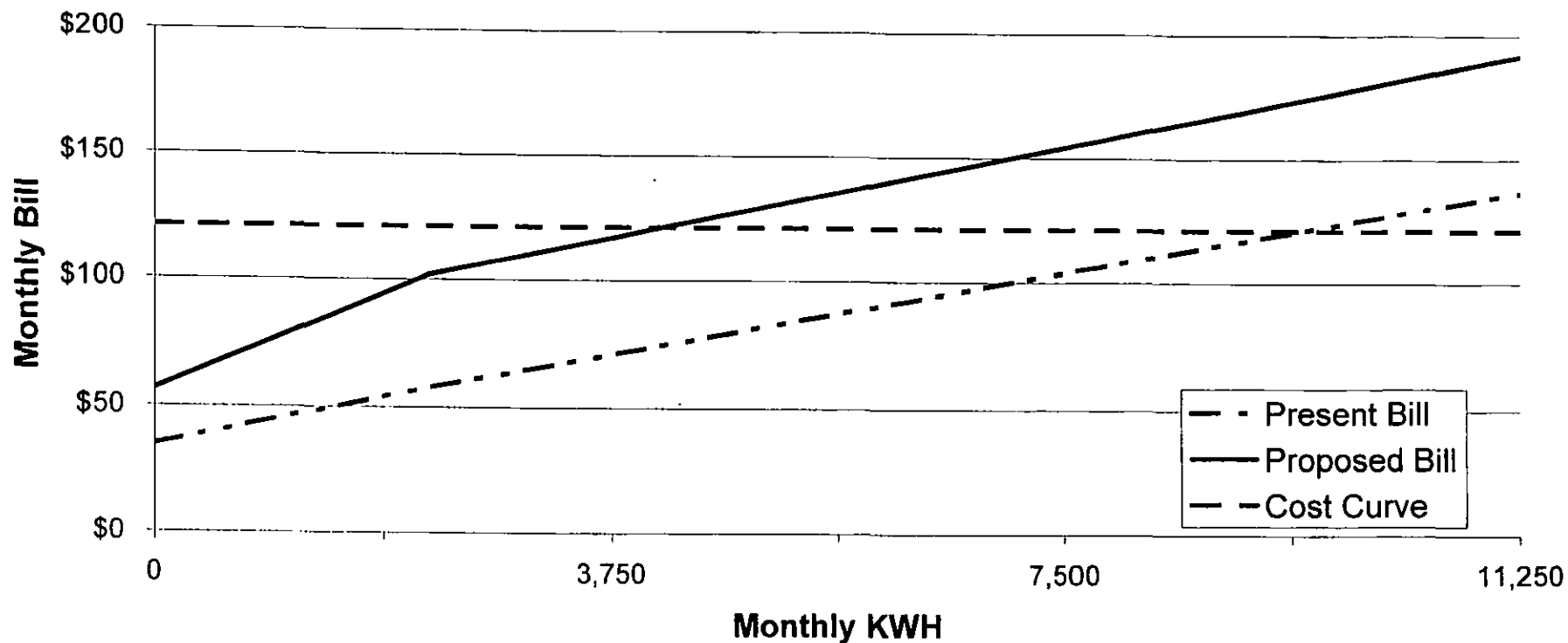
**Proposed GH1 vs Present GH1 Rate  
Average Demand 2 KW  
Base Rate Only**



<b>Present Rate</b>	
15.14	Customer Charge
1.32	\$/kW All kW
1.0170 ¢/kWh	150 kWh/kW
0.8770 ¢/kWh	Excess

<b>Proposed Rate</b>	
20.20	Customer Charge
2.45	\$/kW All kW
1.9960 ¢/kWh	150 kWh/kW
1.0010 ¢/kWh	Excess

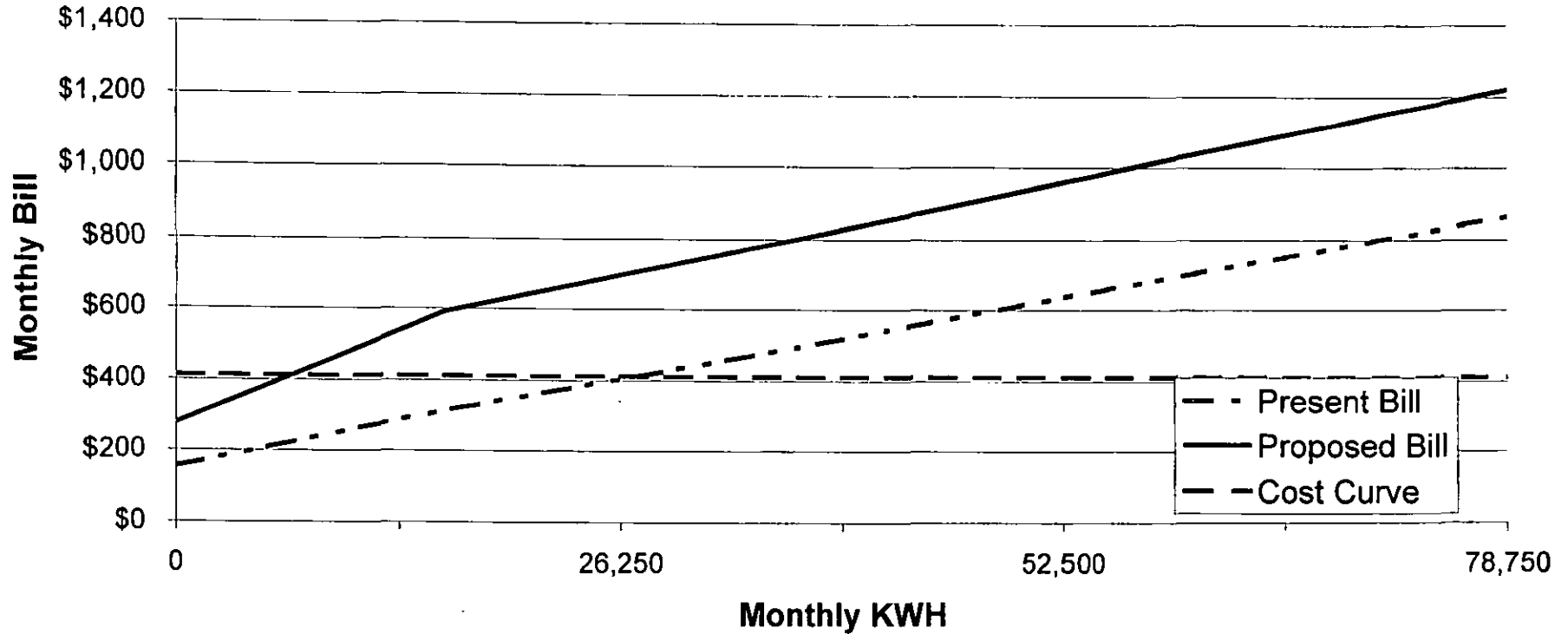
**Proposed GH1 vs Present GH1 Rate  
Average Demand 15 KW  
Base Rate Only**



<u>Present Rate</u>	
15.14	Customer Charge
1.32	\$/kW All kW
1.0170	¢/kWh 150 kWh/kW
0.8770	¢/kWh Excess

<u>Proposed Rate</u>	
20.20	Customer Charge
2.45	\$/kW All kW
1.9960	¢/kWh 150 kWh/kW
1.0010	¢/kWh Excess

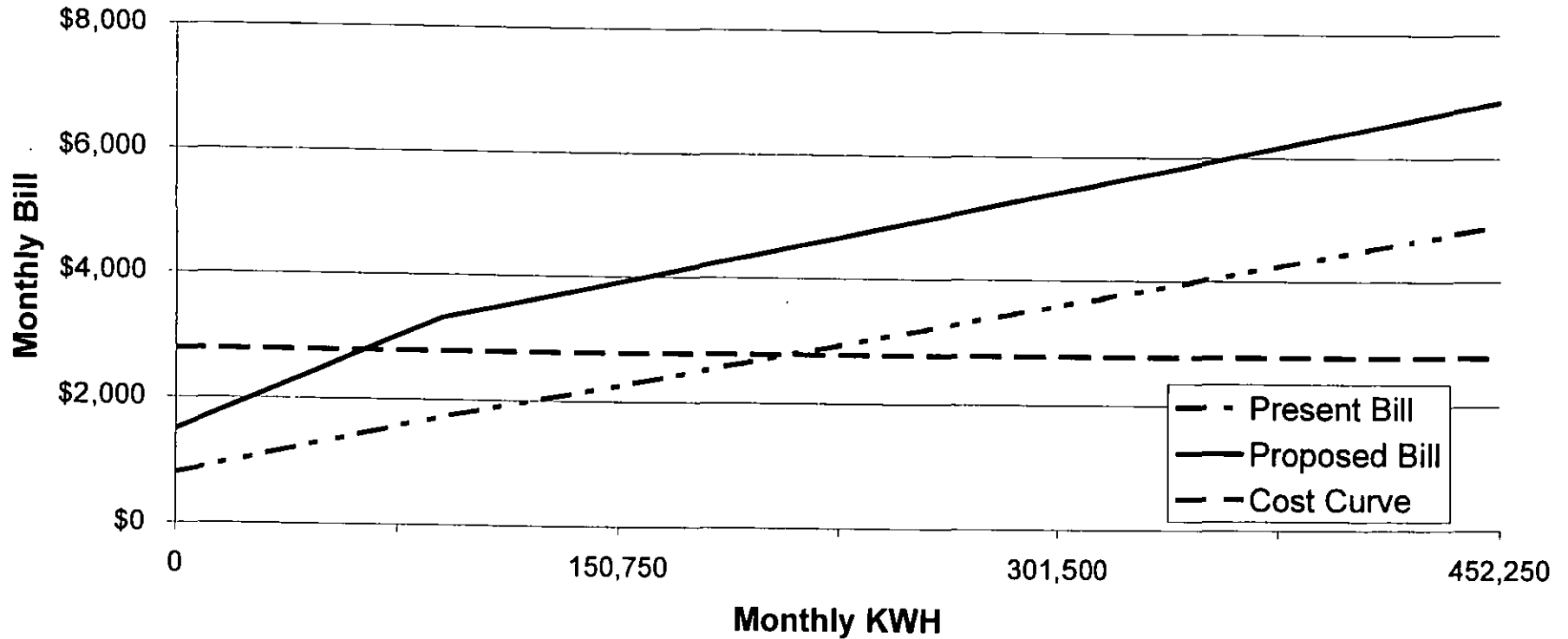
**Proposed GH1 vs Present GH1 Rate  
Average Demand 105 KW  
Base Rate Only**



<b>Present Rate</b>	
15.14	Customer Charge
1.32	\$/kW All kW
1.0170	¢/kWh 150 kWh/kW
0.8770	¢/kWh Excess

<b>Proposed Rate</b>	
20.20	Customer Charge
2.45	\$/kW All kW
1.9960	¢/kWh 150 kWh/kW
1.0010	¢/kWh Excess

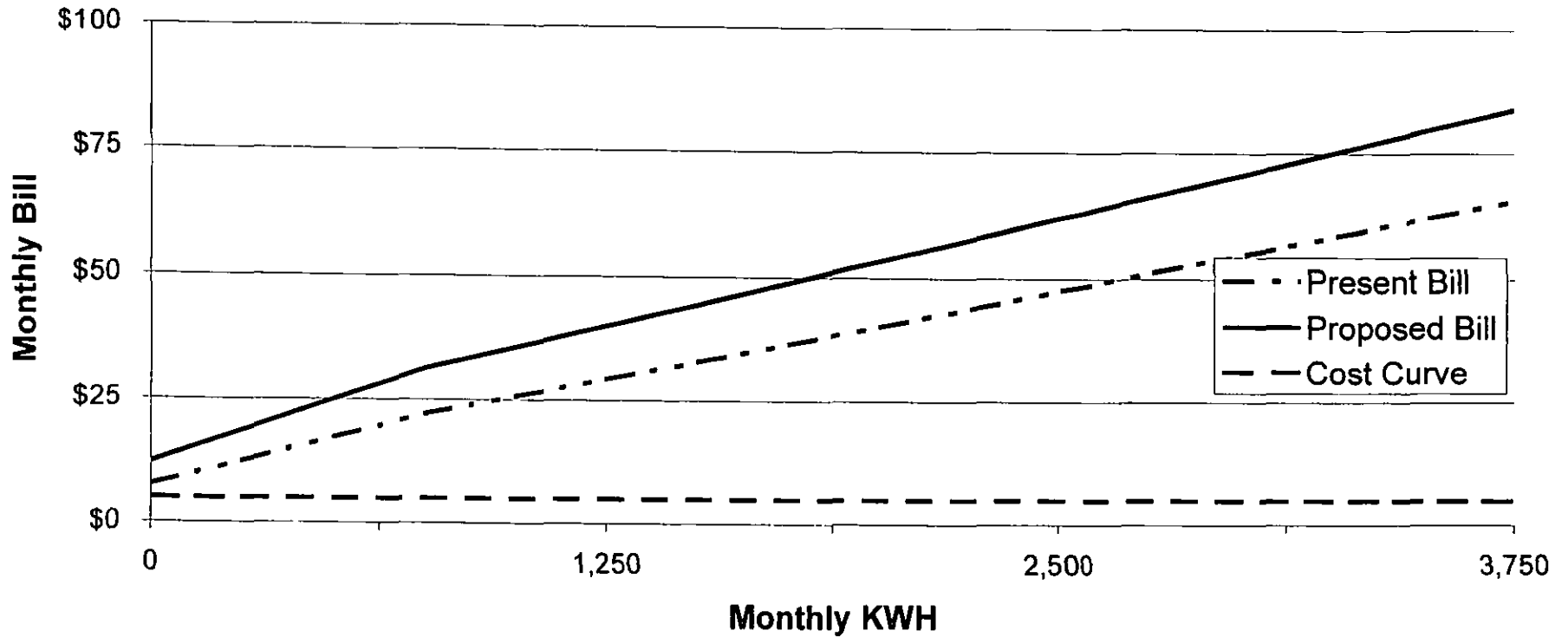
**Proposed GH1 vs Present GH1 Rate  
Average Demand 603 KW  
Base Rate Only**



<u>Present Rate</u>	
15.14	Customer Charge
1.32	\$/kW All kW
1.0170	¢/kWh 150 kWh/kW
0.8770	¢/kWh Excess

<u>Proposed Rate</u>	
20.20	Customer Charge
2.45	\$/kW All kW
1.9960	¢/kWh 150 kWh/kW
1.0010	¢/kWh Excess

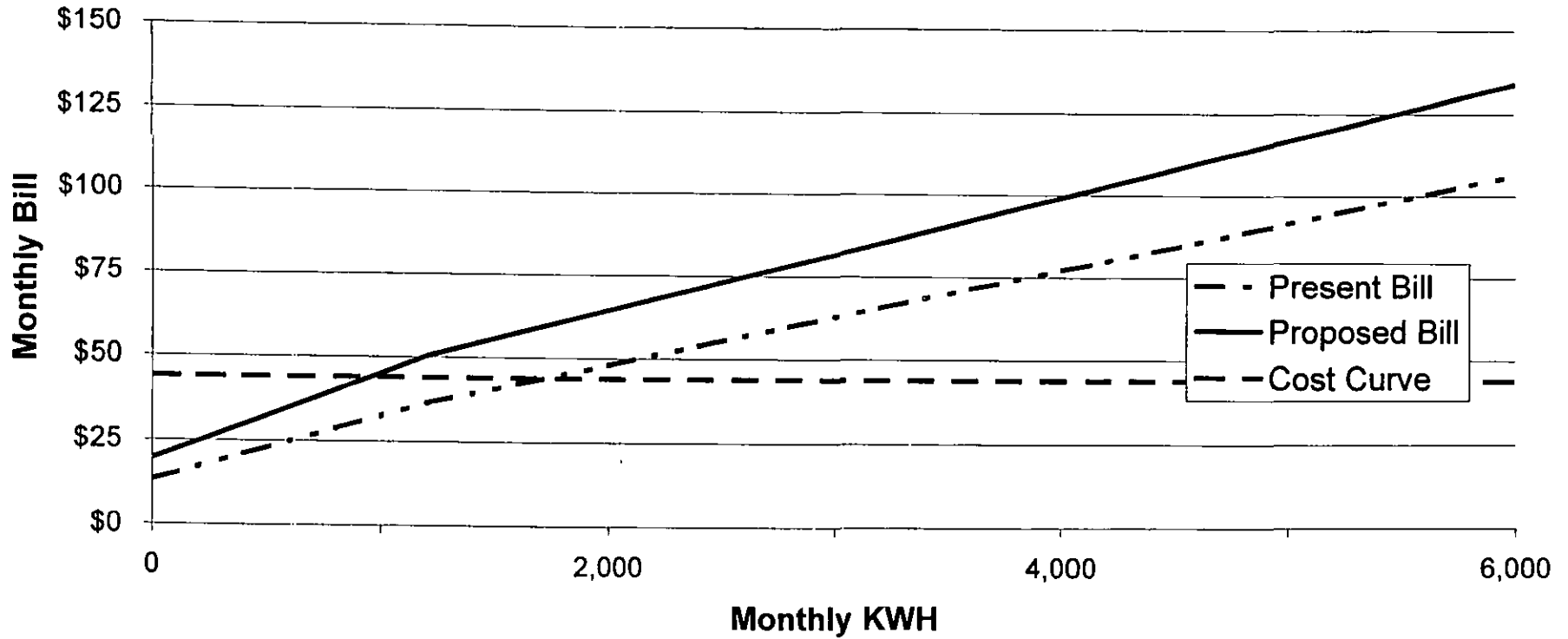
**Proposed GS1 vs Present GS1 Rate  
Average Demand 5 KW  
Base Rate Only**



<b>Present Rate</b>	
7.57	Customer Charge
0.00	\$/kW 5 kW
1.88	\$/kW Excess
1.93500	¢/kWh 150 kWh/kW
1.45400	¢/kWh Excess

<b>Proposed Rate</b>	
12.20	Customer Charge
0.00	\$/kW 5 kW
2.45	\$/kW Excess
2.56300	¢/kWh 150 kWh/kW
1.74700	¢/kWh Excess

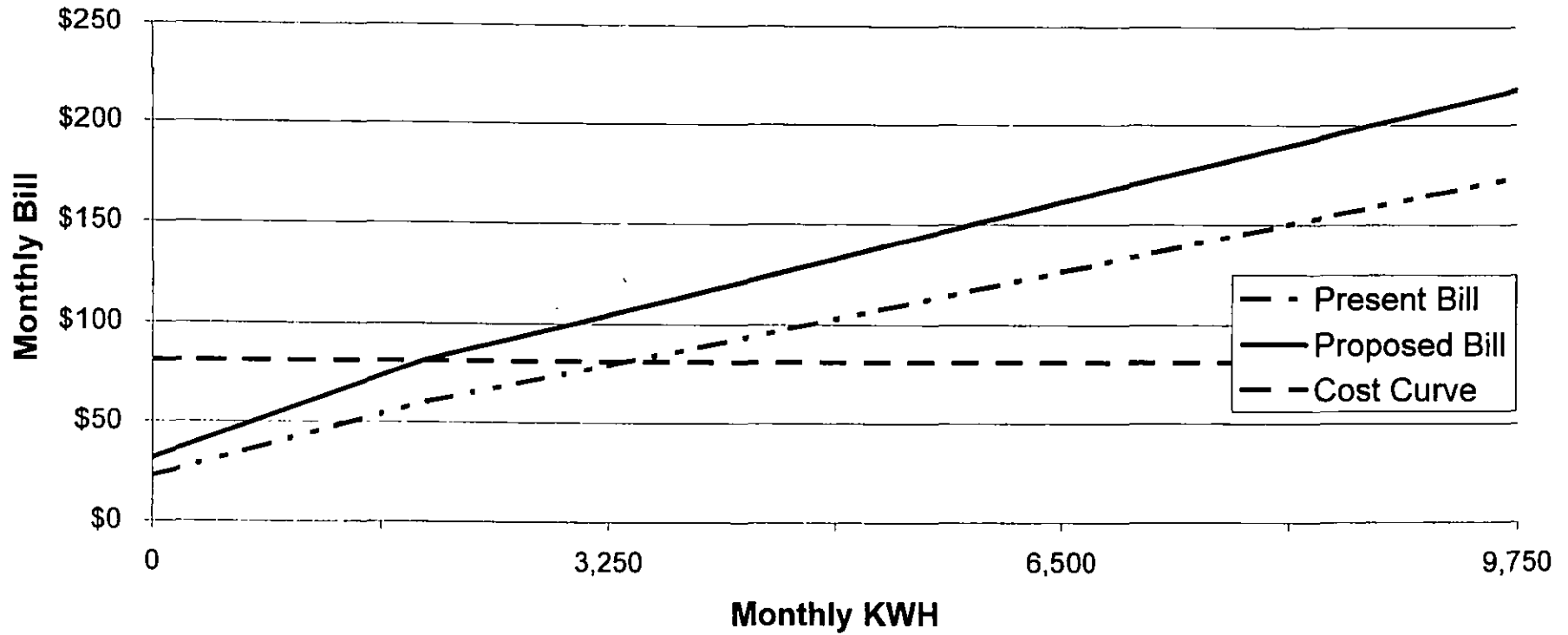
**Proposed GS1 vs Present GS1 Rate  
Average Demand 8 KW  
Base Rate Only**



<b>Present Rate</b>	
7.57	Customer Charge
0.00	\$/kW 5 kW
1.88	\$/kW Excess
1.93500	¢/kWh 150 kWh/kW
1.45400	¢/kWh Excess

<b>Proposed Rate</b>	
12.20	Customer Charge
0.00	\$/kW 5 kW
2.45	\$/kW Excess
2.56300	¢/kWh 150 kWh/kW
1.74700	¢/kWh Excess

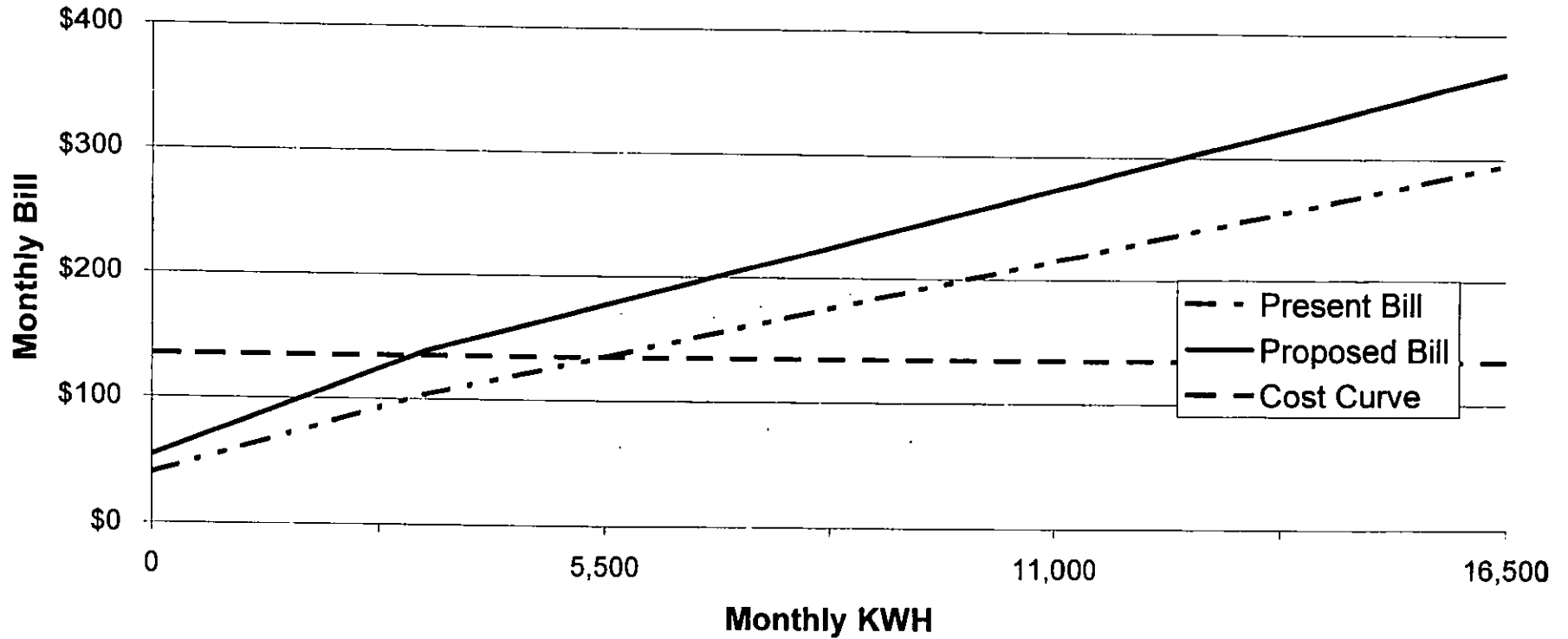
**Proposed GS1 vs Present GS1 Rate  
Average Demand 13 KW  
Base Rate Only**



<b>Present Rate</b>	
7.57	Customer Charge
0.00	\$/kW 5 kW
1.88	\$/kW Excess
1.93500	¢/kWh 150 kWh/kW
1.45400	¢/kWh Excess

<b>Proposed Rate</b>	
12.20	Customer Charge
0.00	\$/kW 5 kW
2.45	\$/kW Excess
2.56300	¢/kWh 150 kWh/kW
1.74700	¢/kWh Excess

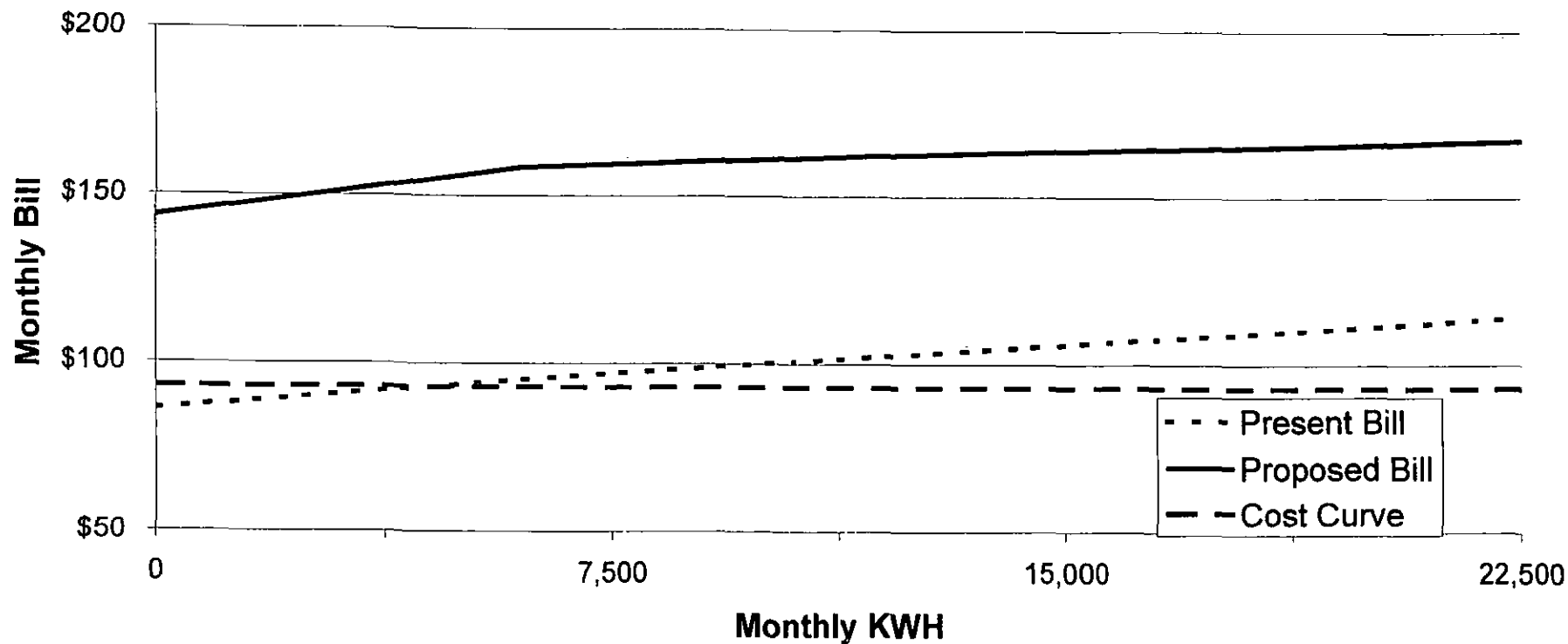
**Proposed GS1 vs Present GS1 Rate  
Average Demand 22 KW  
Base Rate Only**



<b>Present Rate</b>	
7.57	Customer Charge
0.00	\$/kW 5 kW
1.88	\$/kW Excess
1.93500	¢/kWh 150 kWh/kW
1.45400	¢/kWh Excess

<b>Proposed Rate</b>	
12.20	Customer Charge
0.00	\$/kW 5 kW
2.45	\$/kW Excess
2.56300	¢/kWh 150 kWh/kW
1.74700	¢/kWh Excess

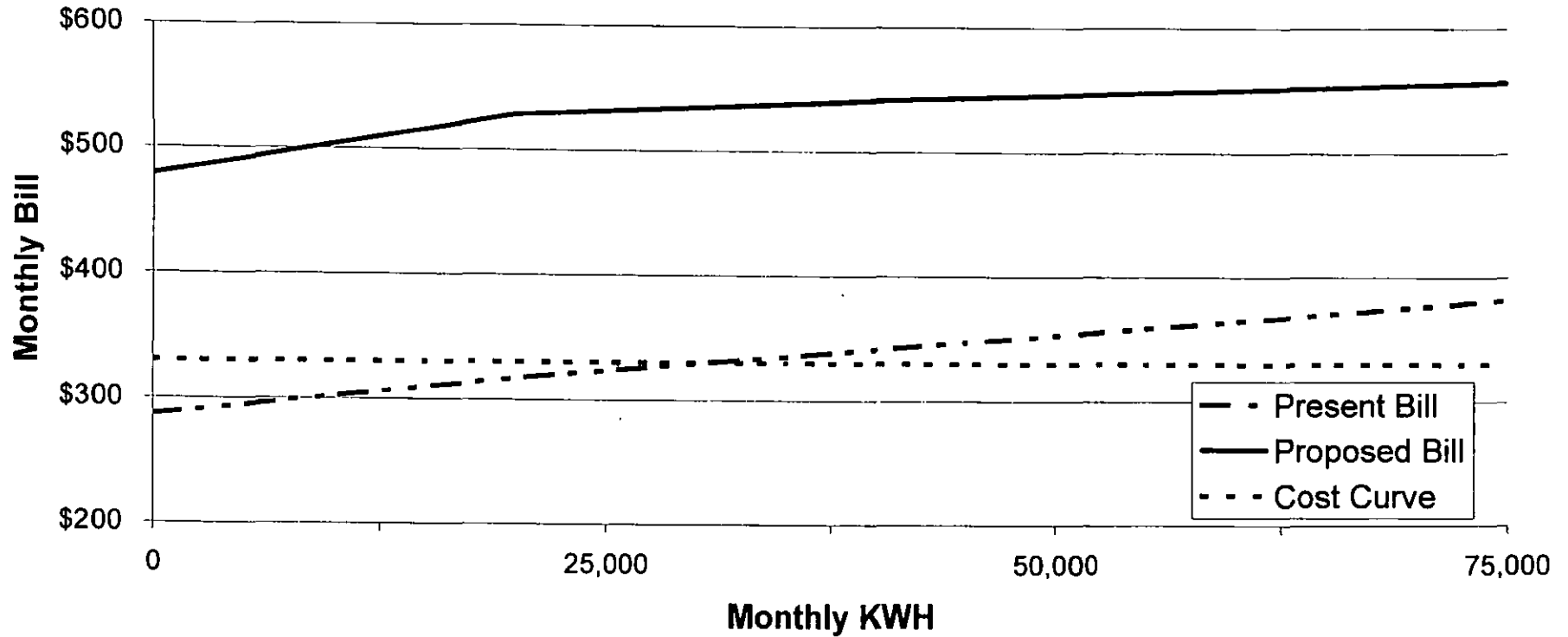
**Proposed GS3 vs Present GS3 Rate  
Average Demand 30 KW  
Base Rate Only**



<b>Present Rate</b>	
2.87 \$/kW	200 kW 25 kW minimum
0.15300 ¢/kWh	200 kWh/kW
0.12000 ¢/kWh	200 kWh/kW
0.11500 ¢/kWh	Excess

<b>Proposed Rate</b>	
4.79 \$/kW	200 kW 25 kW minimum
0.25000 ¢/kWh	200 kWh/kW
0.06400 ¢/kWh	200 kWh/kW
0.04600 ¢/kWh	Excess

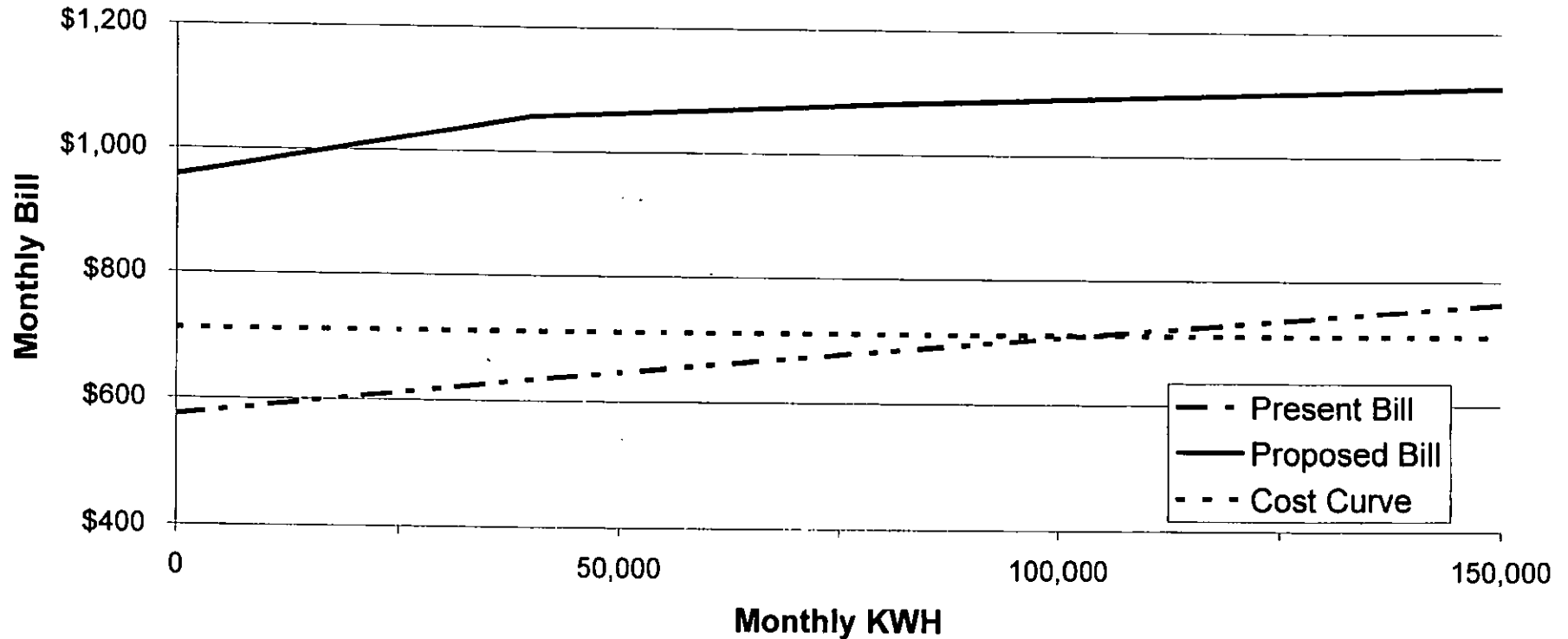
**Proposed GS3 vs Present GS3 Rate  
Average Demand 100 KW  
Base Rate Only**



<u>Present Rate</u>	
2.87 \$/kW	200 kW 25 kW minimum
0.15300 ¢/kWh	200 kWh/kW
0.12000 ¢/kWh	200 kWh/kW
0.11500 ¢/kWh	Excess

<u>Proposed Rate</u>	
4.79 \$/kW	200 kW 25 kW minimum
0.25000 ¢/kWh	200 kWh/kW
0.06400 ¢/kWh	200 kWh/kW
0.04600 ¢/kWh	Excess

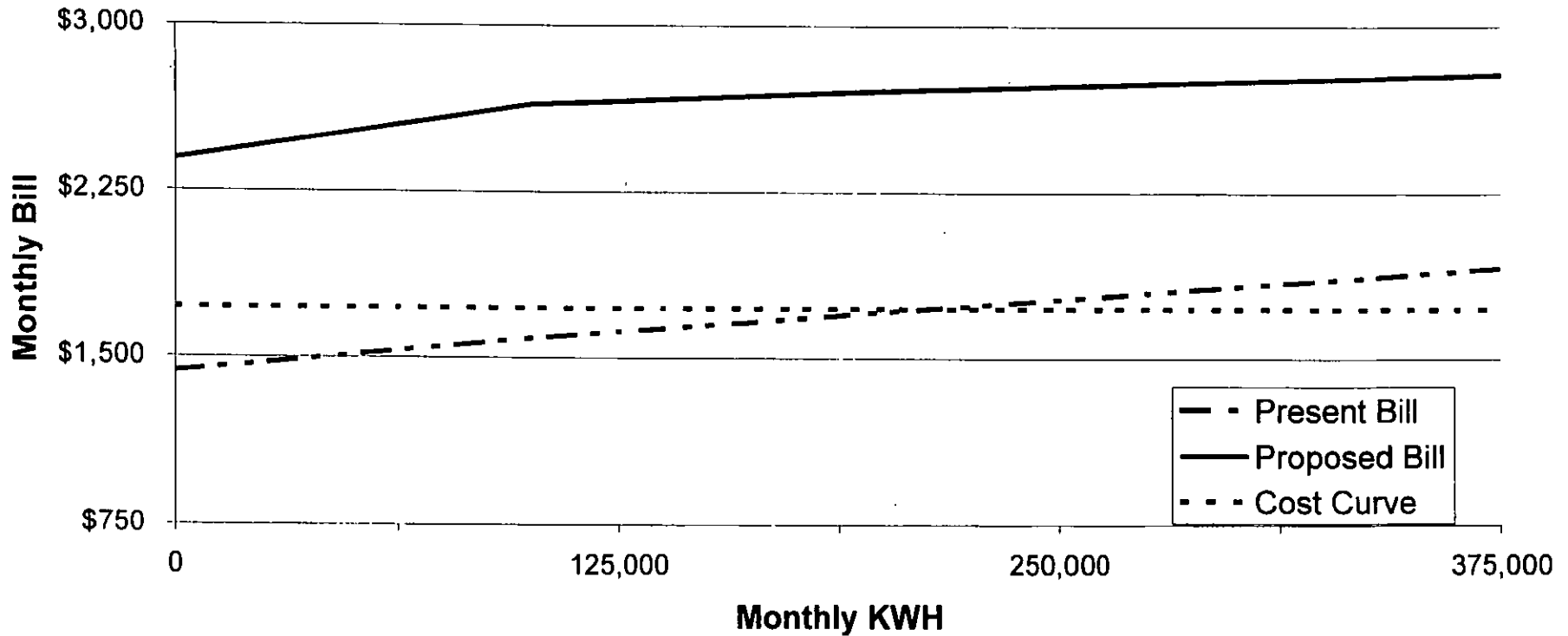
**Proposed GS3 vs Present GS3 Rate  
Average Demand 200 KW  
Base Rate Only**



<u>Present Rate</u>	
2.87 \$/kW	200 kW 25 kW minimum
0.15300 ¢/kWh	200 kWh/kW
0.12000 ¢/kWh	200 kWh/kW
0.11500 ¢/kWh	Excess

<u>Proposed Rate</u>	
4.79 \$/kW	200 kW 25 kW minimum
0.25000 ¢/kWh	200 kWh/kW
0.06400 ¢/kWh	200 kWh/kW
0.04600 ¢/kWh	Excess

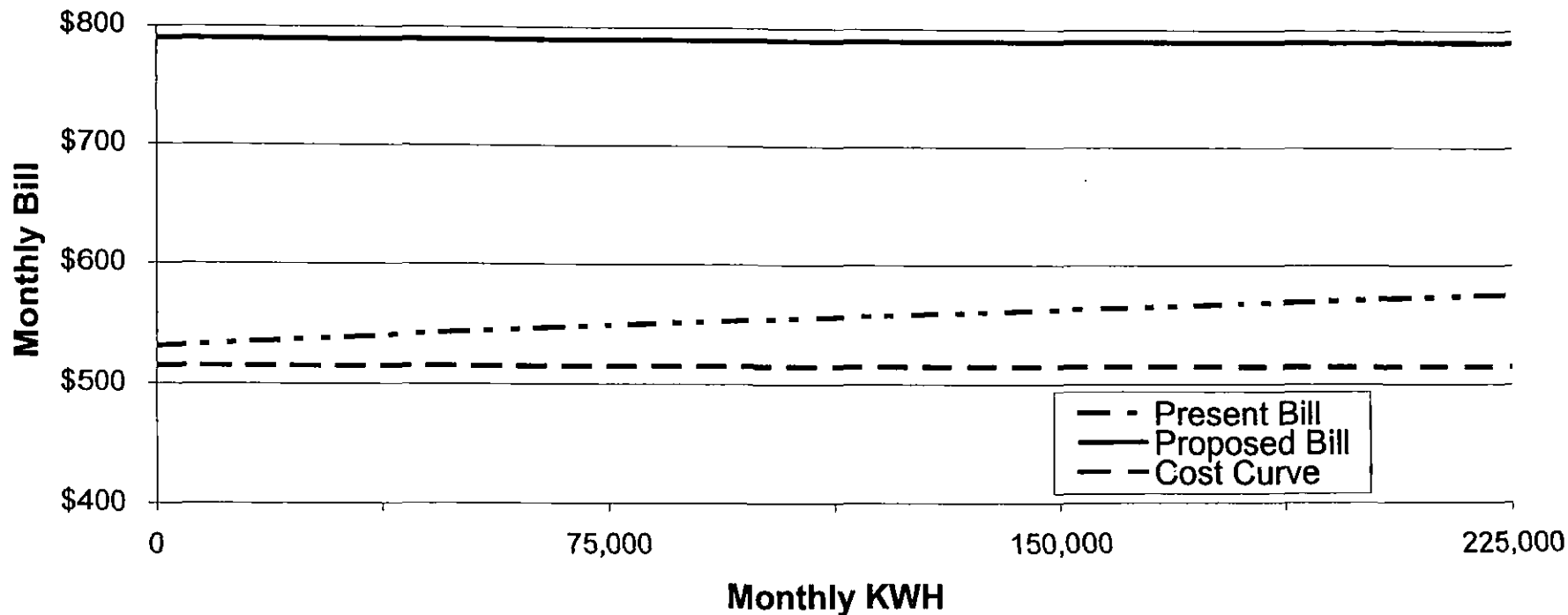
**Proposed GS3 vs Present GS3 Rate  
Average Demand 500 KW  
Base Rate Only**



<b>Present Rate</b>	
2.87 \$/kW	200 kW 25 kW minimum
0.15300 ¢/kWh	200 kWh/kW
0.12000 ¢/kWh	200 kWh/kW
0.11500 ¢/kWh	Excess

<b>Proposed Rate</b>	
4.79 \$/kW	200 kW 25 kW minimum
0.25000 ¢/kWh	200 kWh/kW
0.06400 ¢/kWh	200 kWh/kW
0.04600 ¢/kWh	Excess

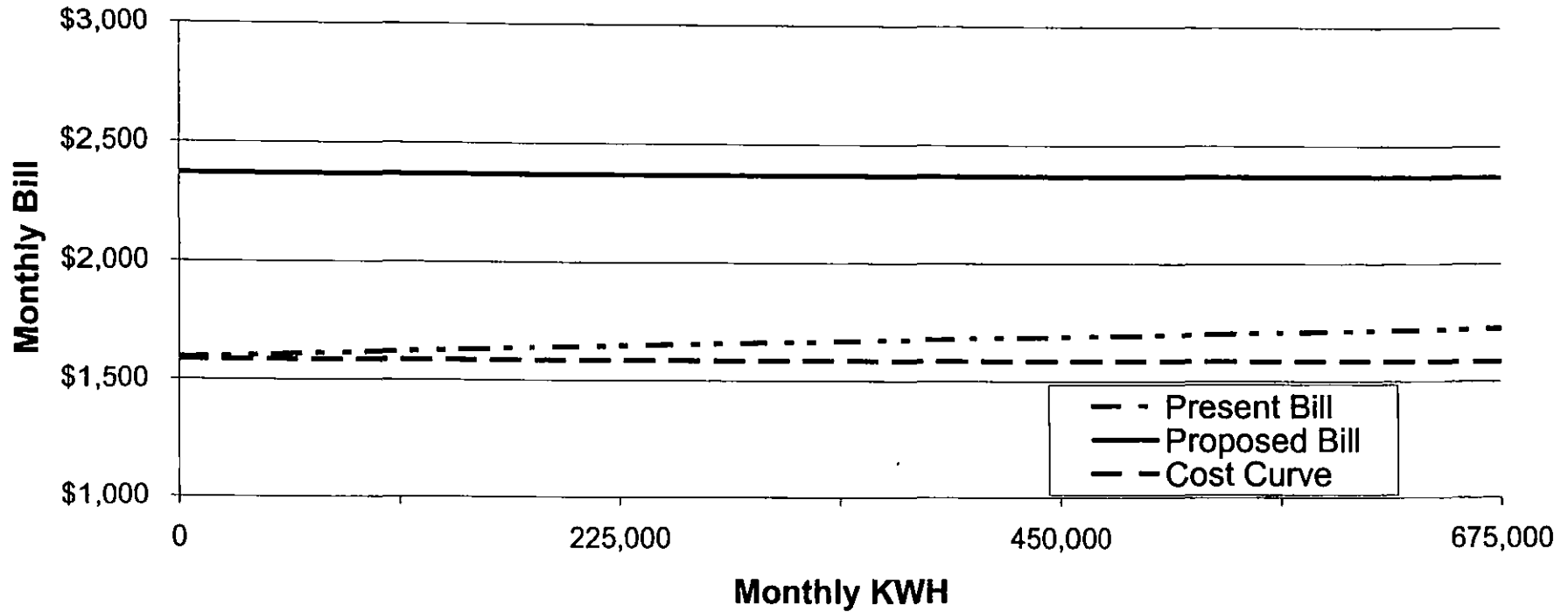
**Proposed LP4 vs Present LP4 Rate  
Average Demand 300 KW  
Base Rate Only**



<b>Present Rate</b>	
1.77 \$/kW	200 kW 25 kW minimum
1.77 \$/kW	Excess
0.02500 ¢/kWh	200 kWh/kW
0.01900 ¢/kWh	200 kWh/kW
0.01700 ¢/kWh	Excess

<b>Proposed Rate</b>	
2.63 \$/kW	200 kW 25 kW minimum
2.63 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

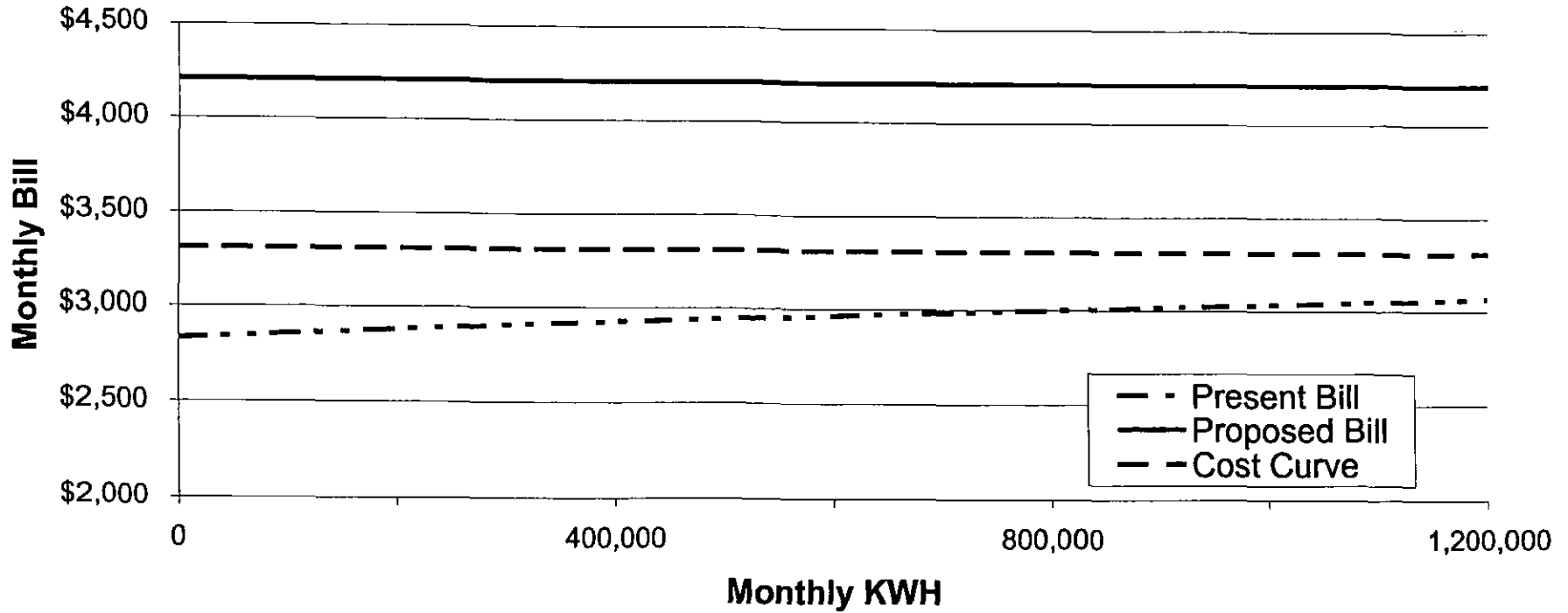
**Proposed LP4 vs Present LP4 Rate  
Average Demand 900 KW  
Base Rate Only**



<u>Present Rate</u>	
1.77 \$/kW	200 kW 25 kW minimum
1.77 \$/kW	Excess
0.02500 ¢/kWh	200 kWh/kW
0.01900 ¢/kWh	200 kWh/kW
0.01700 ¢/kWh	Excess

<u>Proposed Rate</u>	
2.63 \$/kW	200 kW 25 kW minimum
2.63 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

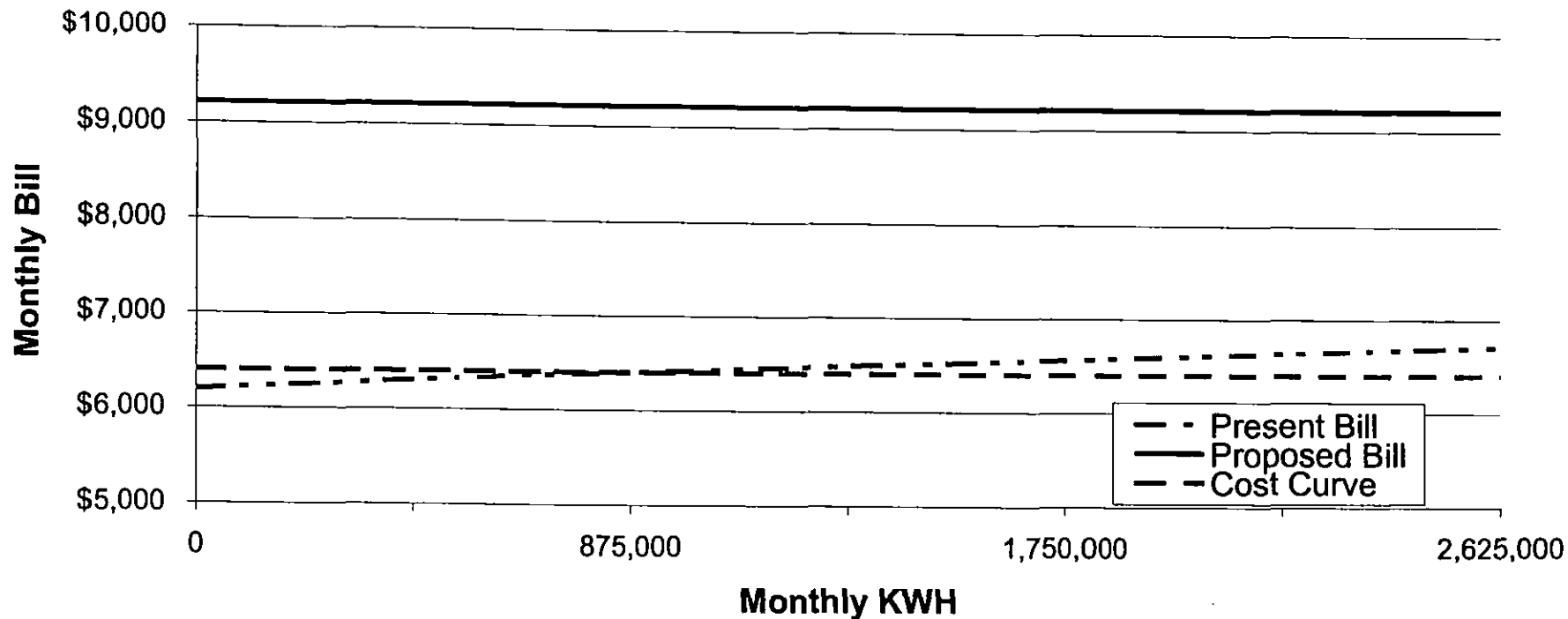
**Proposed LP4 vs Present LP4 Rate  
Average Demand 1600 KW  
Base Rate Only**



<b>Present Rate</b>	
1.77 \$/kW	200 kW 25 kW minimum
1.77 \$/kW	Excess
0.02500 ¢/kWh	200 kWh/kW
0.01900 ¢/kWh	200 kWh/kW
0.01700 ¢/kWh	Excess

<b>Proposed Rate</b>	
2.63 \$/kW	200 kW 25 kW minimum
2.63 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

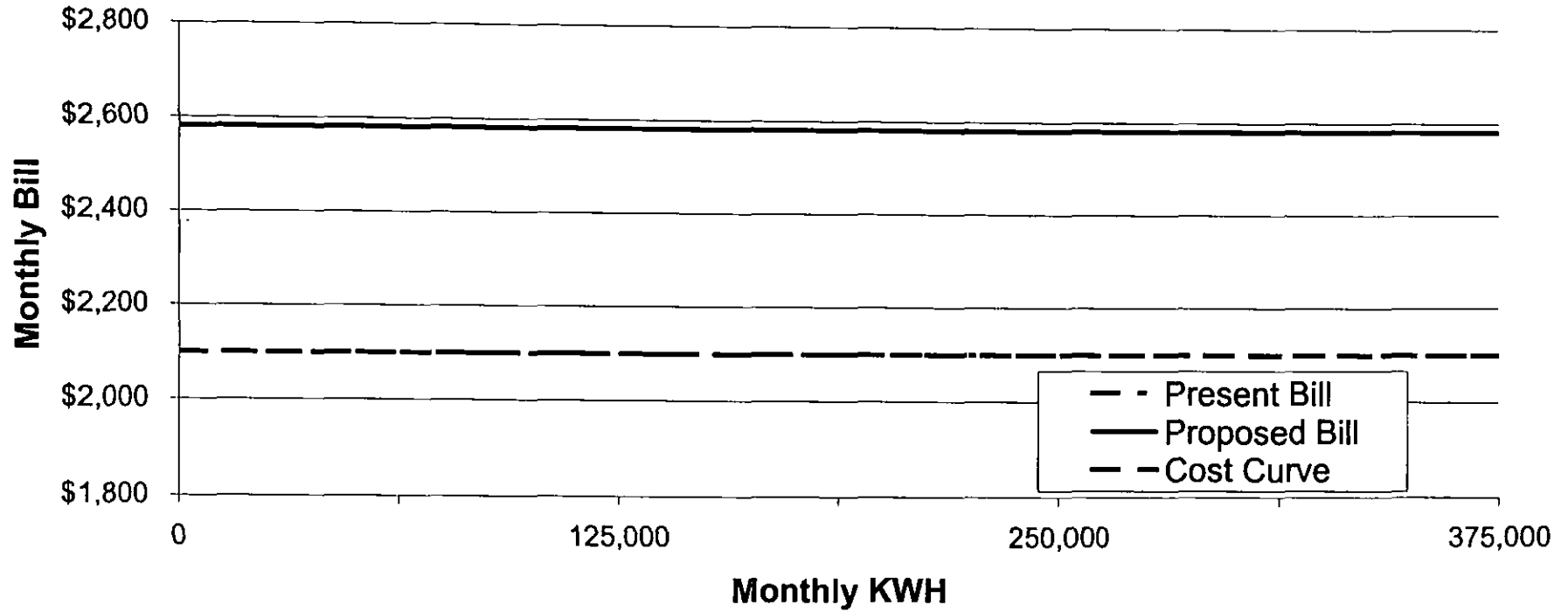
**Proposed LP4 vs Present LP4 Rate  
Average Demand 3500 KW  
Base Rate Only**



<b>Present Rate</b>	
1.77 \$/kW	200 kW 25 kW minimum
1.77 \$/kW	Excess
0.02500 ¢/kWh	200 kWh/kW
0.01900 ¢/kWh	200 kWh/kW
0.01700 ¢/kWh	Excess

<b>Proposed Rate</b>	
2.63 \$/kW	200 kW 25 kW minimum
2.63 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

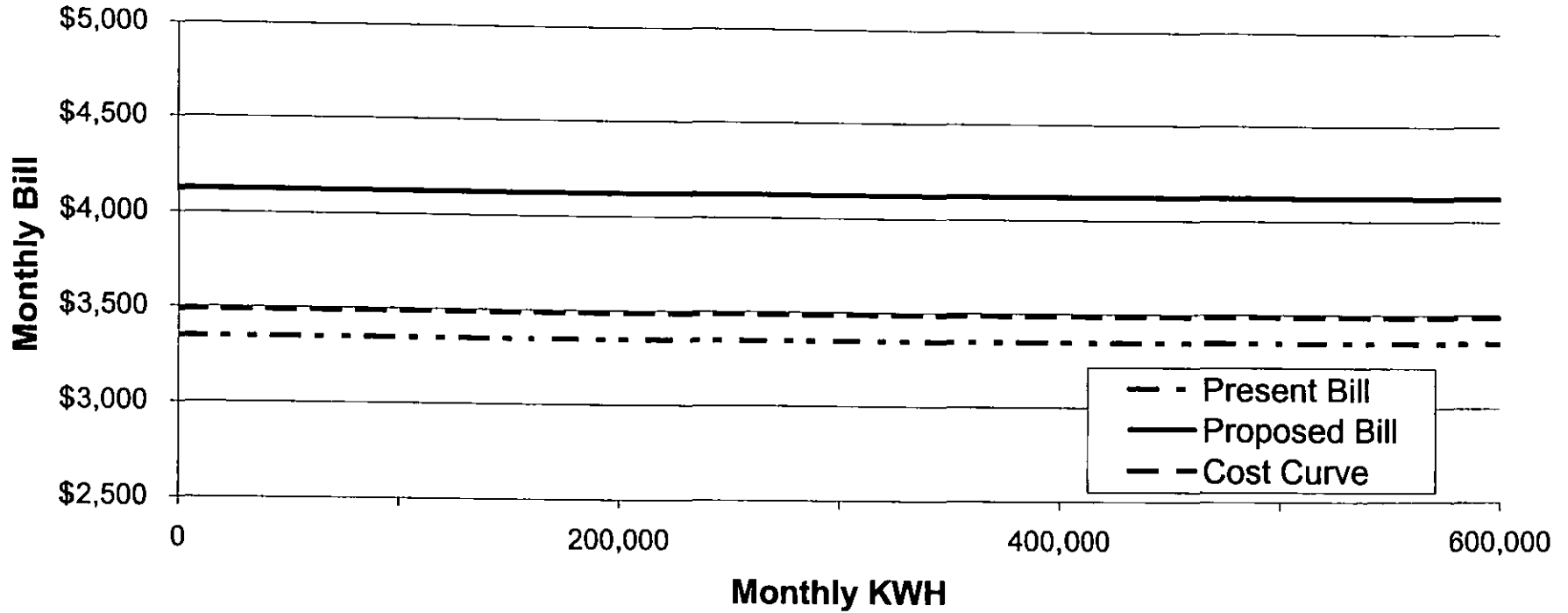
**Proposed ISP vs Present ISP Rate  
Average Demand 500 KW  
Base Rate Only**



**Present Rate**  
0.00 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

**Proposed Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

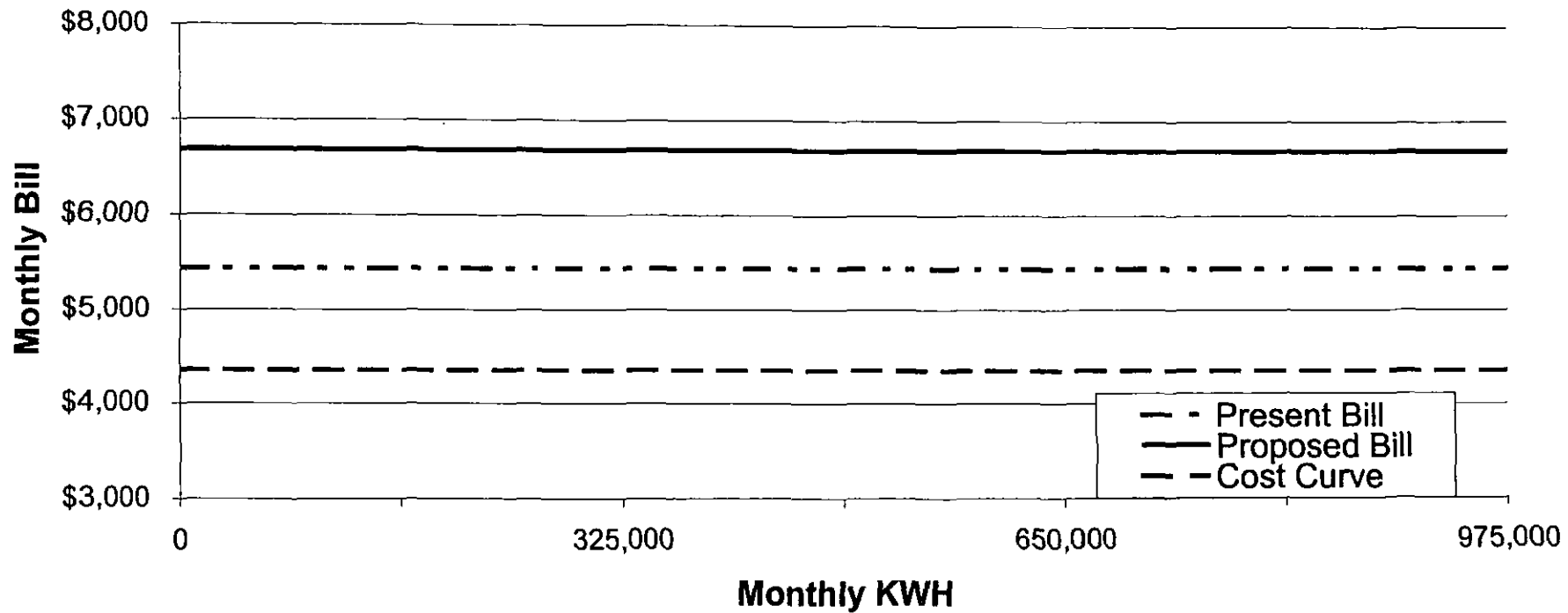
**Proposed ISP vs Present ISP Rate  
Average Demand 800 KW  
Base Rate Only**



**Present Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

**Proposed Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

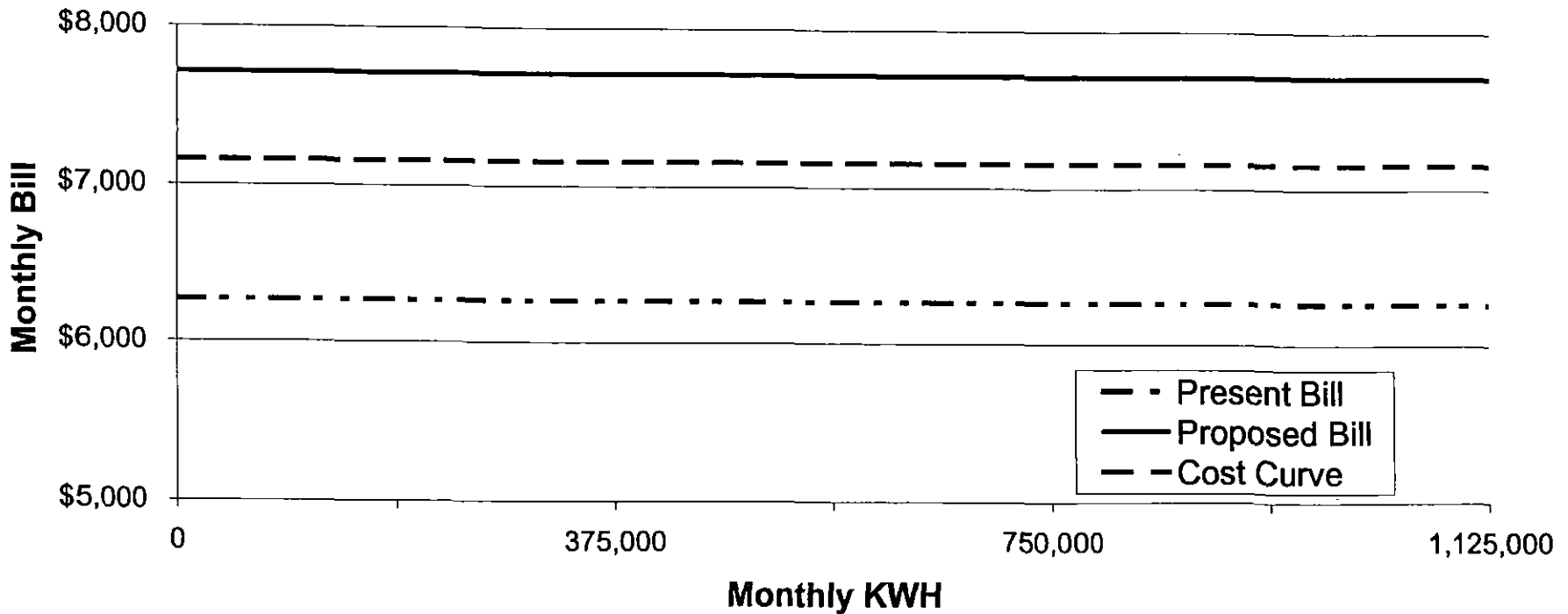
**Proposed ISP vs Present ISP Rate  
Average Demand 1300 KW  
Base Rate Only**



**Present Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

**Proposed Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

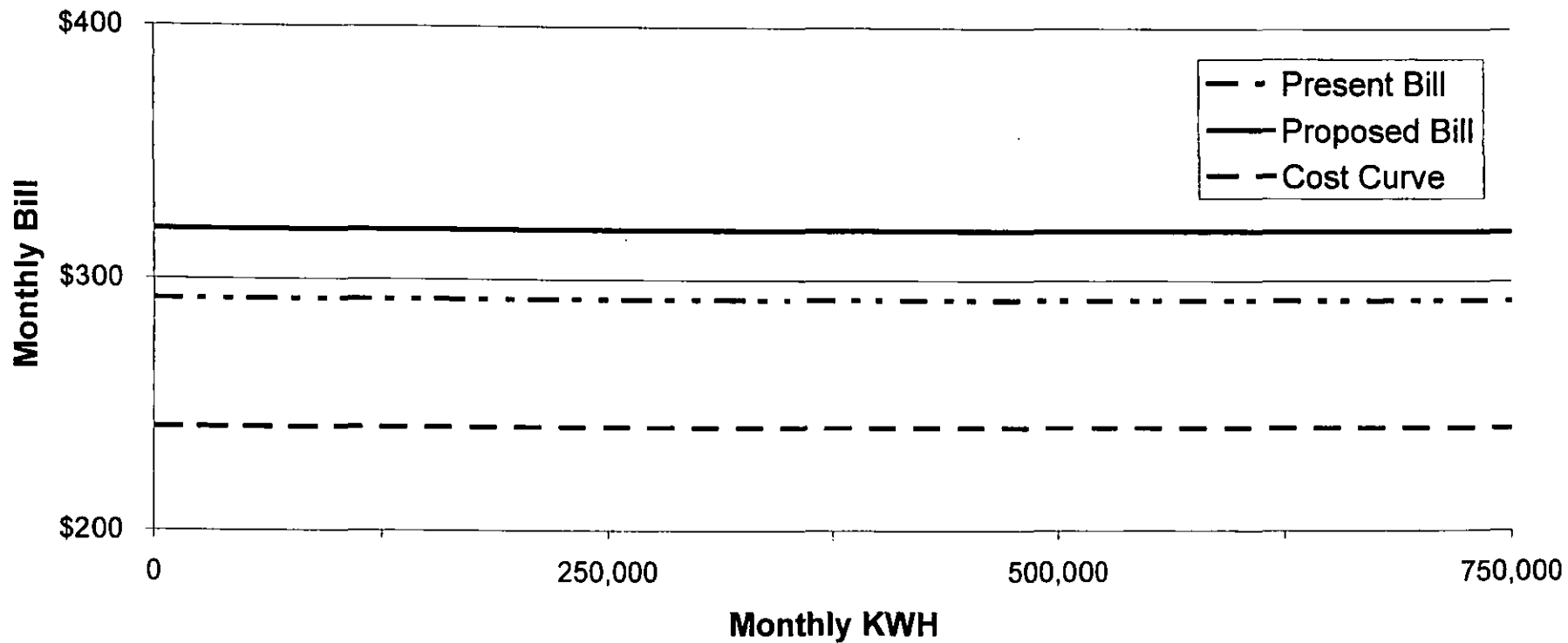
**Proposed ISP vs Present ISP Rate  
Average Demand 1500 KW  
Base Rate Only**



**Present Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

**Proposed Rate**  
4.12 \$/kW 200 kW 25 kW minimum  
4.12 \$/kW Excess

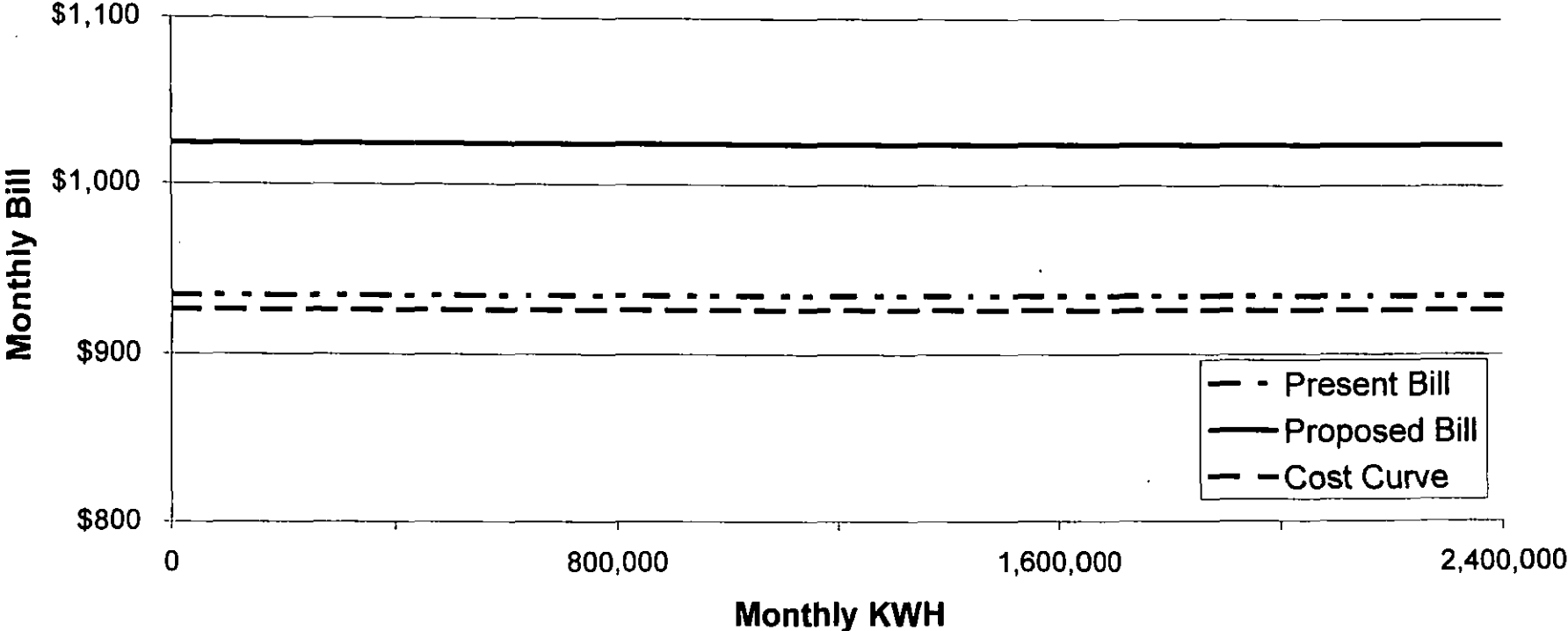
**Proposed LP5 vs Present LP5 Rate  
Average Demand 1000 KW  
Base Rate Only**



<u>Present Rate</u>	
0.29 \$/kW	200 kW 300 kW minimum
0.29 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

<u>Proposed Rate</u>	
0.32 \$/kW	200 kW 300 kW minimum
0.32 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

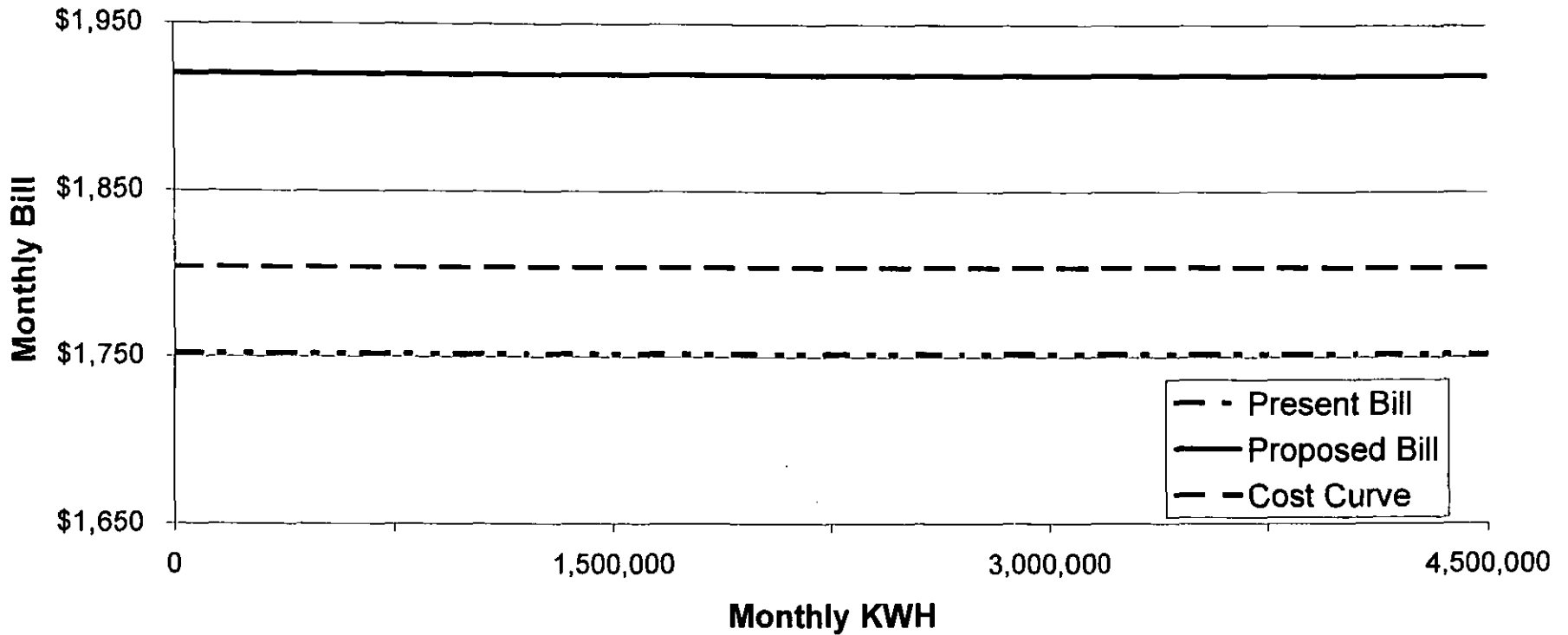
**Proposed LP5 vs Present LP5 Rate  
Average Demand 3200 KW  
Base Rate Only**



<b>Present Rate</b>	
0.29 \$/kW	200 kW 300 kW minimum
0.29 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

<b>Proposed Rate</b>	
0.32 \$/kW	200 kW 300 kW minimum
0.32 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

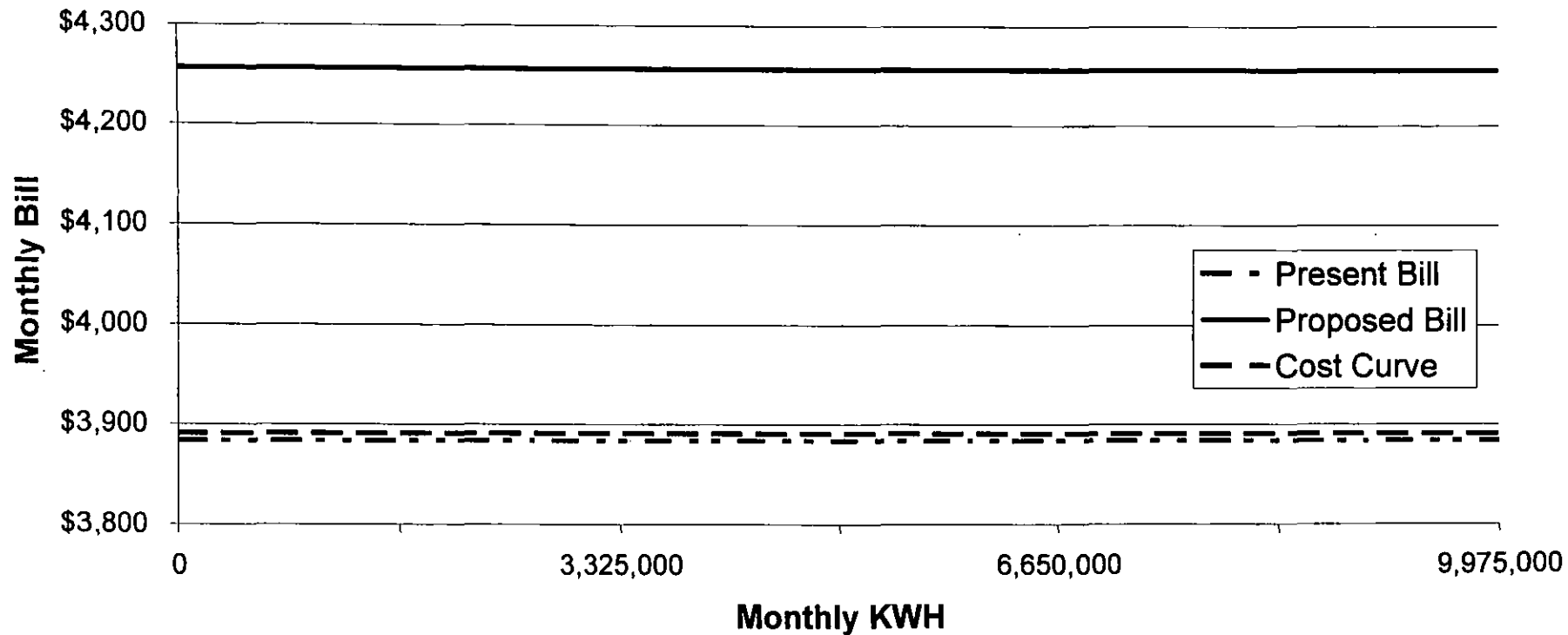
**Proposed LP5 vs Present LP5 Rate  
Average Demand 6000 KW  
Base Rate Only**



<u>Present Rate</u>	
0.29 \$/kW	200 kW 300 kW minimum
0.29 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

<u>Proposed Rate</u>	
0.32 \$/kW	200 kW 300 kW minimum
0.32 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

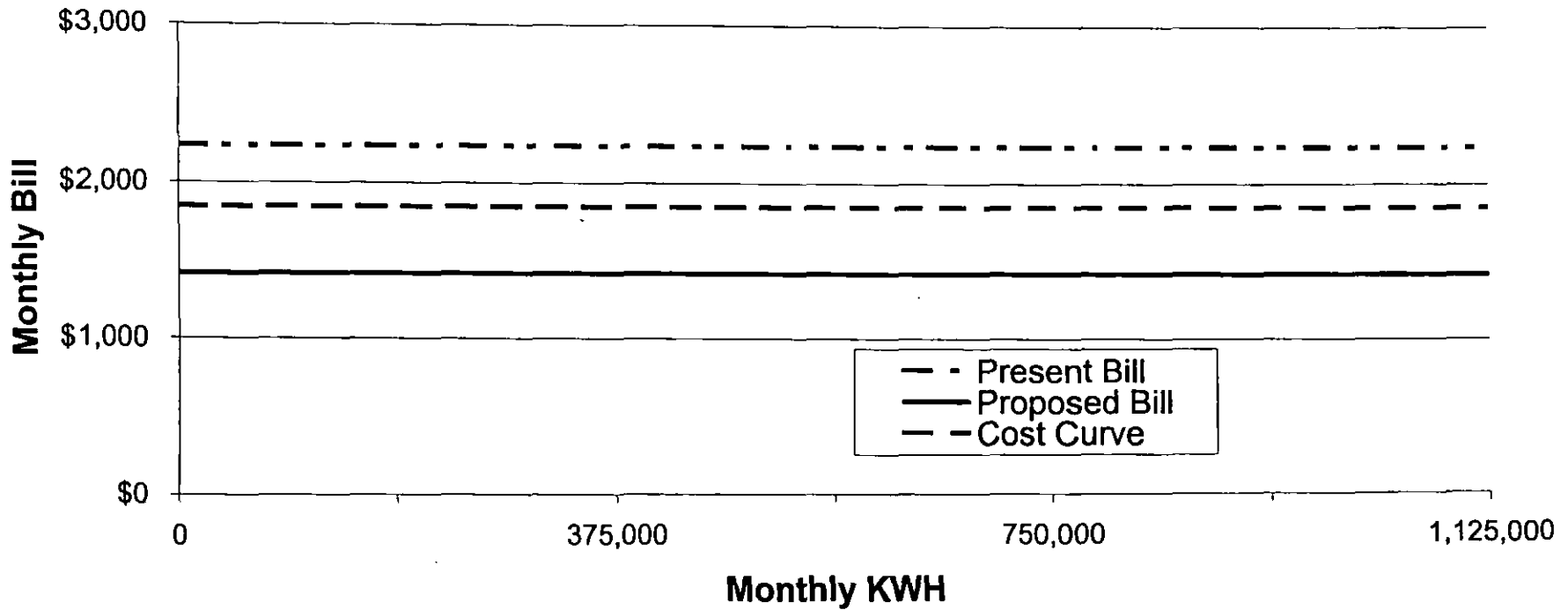
**Proposed LP5 vs Present LP5 Rate  
Average Demand 13300 KW  
Base Rate Only**



<b>Present Rate</b>	
0.29 \$/kW	200 kW 300 kW minimum
0.29 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

<b>Proposed Rate</b>	
0.32 \$/kW	200 kW 300 kW minimum
0.32 \$/kW	Excess
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	200 kWh/kW
0.00000 ¢/kWh	Excess

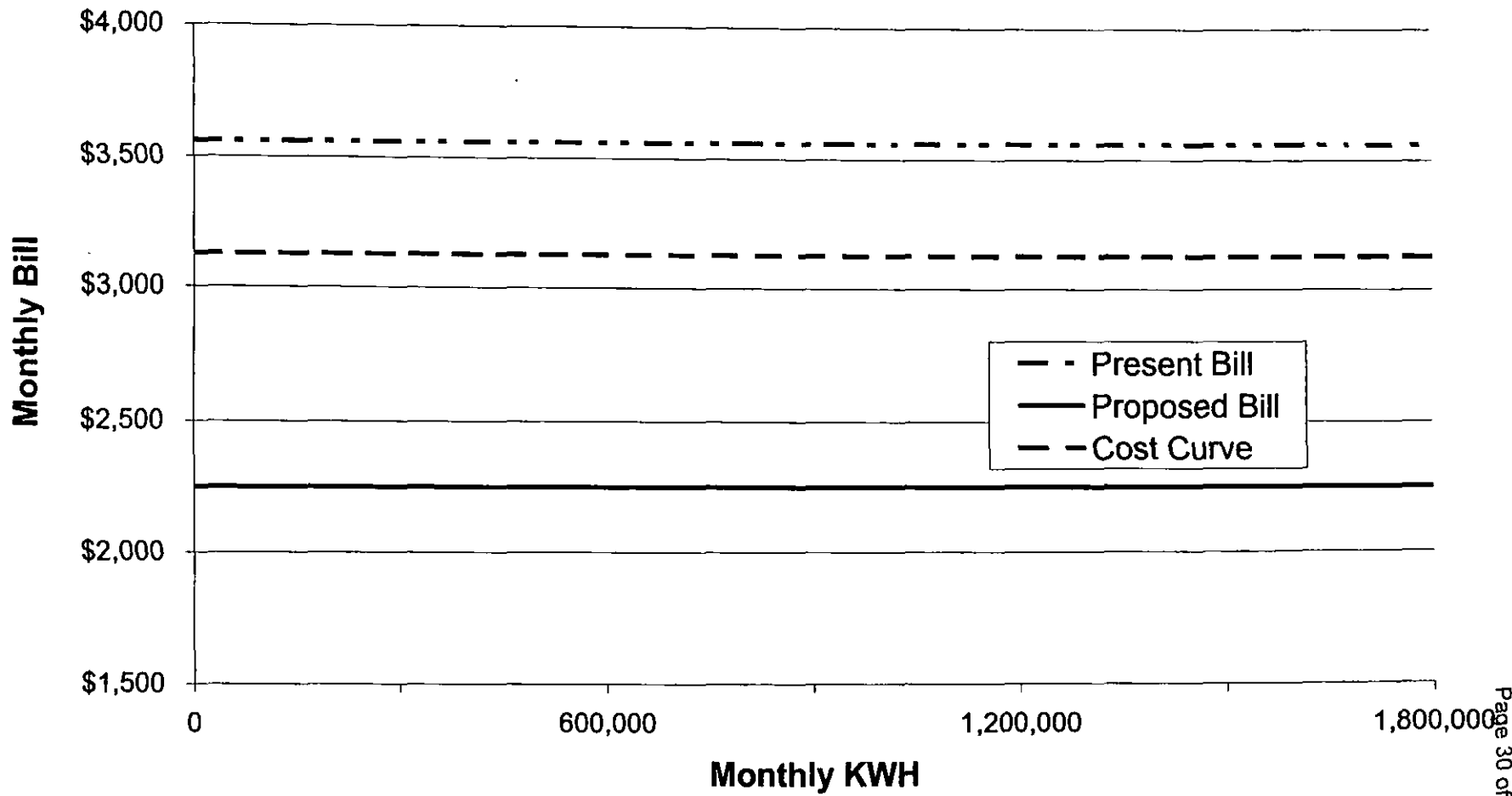
**Proposed IST vs Present IST Rate  
Average Demand 1500 KW  
Base Rate Only**



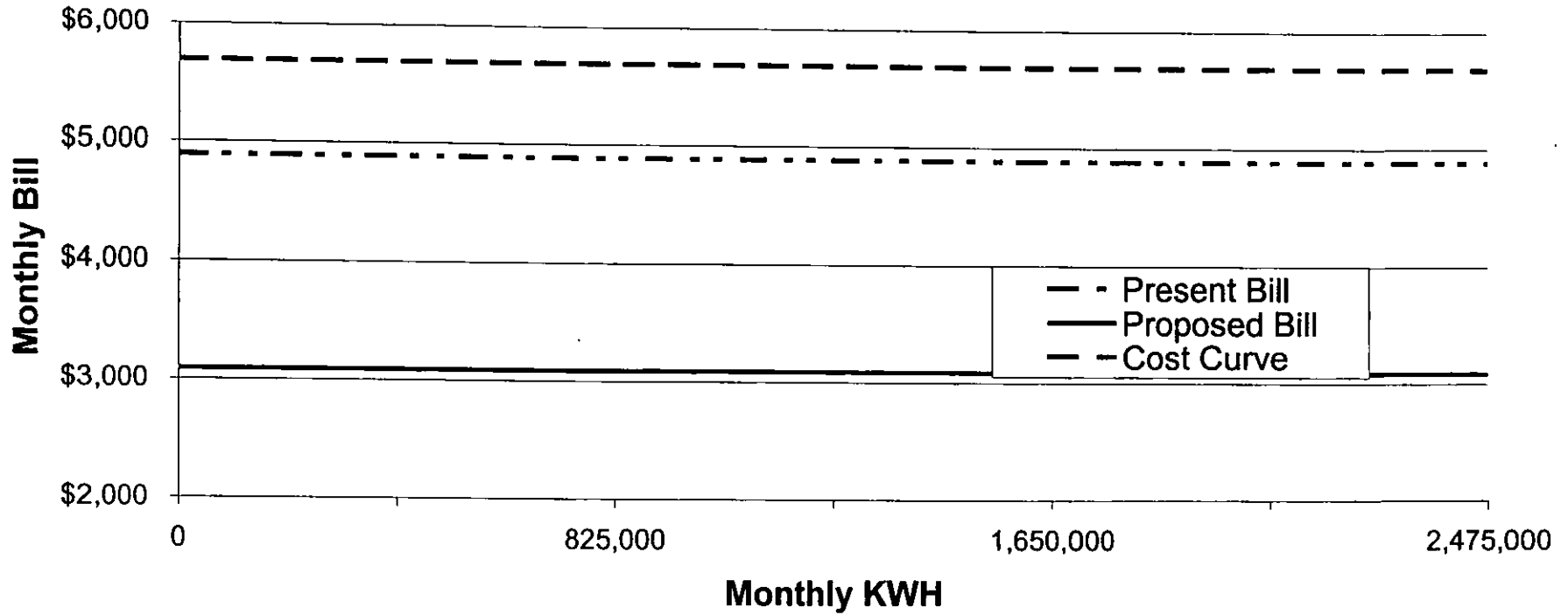
**Present Rate**  
1.48 \$/kW 300 kW minimum  
1.48 \$/kW Excess

**Proposed Rate**  
0.93 \$/kW 300 kW minimum  
0.93 \$/kW Excess

**Proposed IST vs Present IST Rate  
Average Demand 2400 KW  
Base Rate Only**



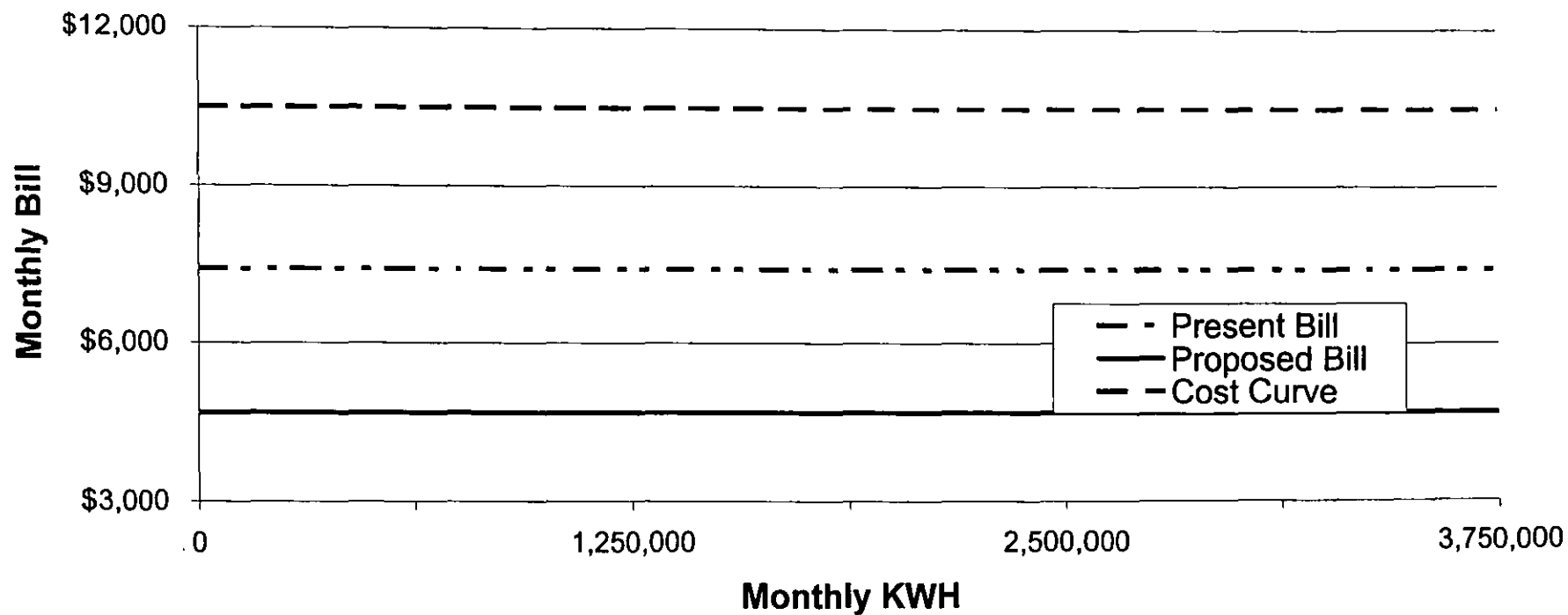
**Proposed IST vs Present IST Rate  
Average Demand 3300 KW  
Base Rate Only**



**Present Rate**  
1.48 \$/kW 300 kW minimum  
1.48 \$/kW Excess

**Proposed Rate**  
0.93 \$/kW 300 kW minimum  
0.93 \$/kW Excess

**Proposed ISTvs Present IST Rate  
Average Demand 5000 KW  
Base Rate Only**



**Present Rate**  
1.48 \$/kW 300 kW minimum  
1.48 \$/kW Excess

**Proposed Rate**  
0.93 \$/kW 300 kW minimum  
0.93 \$/kW Excess

DOCUMENT

**PPL ELECTRIC UTILITIES CORPORATION**

**Exhibit Regs. § 53.53**

**Part V – Plant and Depreciation  
Supporting Data**

**Part VI – Unadjusted Comparative  
Balance Sheets and Operating Income Statements**

**Docket No. R-00049255**

DOCKETED  
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**This book contains responses to each of the pertinent items contained in § 53.53, Part V (Plant and Depreciation Supporting Data, Including Related Depreciation Study Report) and § 53.53, Part VI (Unadjusted Comparative Balance Sheets and Operating Income Statements) of the Commission's Regulations.**

Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

A.1. Attachment V-A-1 provides PPL Electric's plant in service by account for the future test year ending December 31, 2004.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service  
At December 31, 2004  
(Thousands of Dollars)

		<u>Amount</u>
<u>Intangible</u>		
301.0	Organization	\$ 476
302.0	Franchises and Consents	147
303.4	Misc Intang Plt - Other	1,035
303.2	Misc Intang Plt - Computer Software	20,734
	Subtotal - Intangible	<u>22,392</u>
<u>Transmission</u>		
350.2	Land	4,923
350.4	Land Rights	70,684
352.0	Structures and Improvements	28,792
353.0	Station Equipment	339,848
354.0	Towers and Fixtures	222,157
354.2	Clearing Land and R/W - Towers	11,225
355.0	Poles and Fixtures	85,073
355.2	Clearing Land and R/W - Poles	7,346
356.0	Overhead Conductors and Devices	182,362
357.0	Underground Conduit	4,232
358.0	Underground Conductor and Devices	12,902
359.0	Roads and Trails	5,783
	Subtotal - Transmission	<u>975,327</u>
<u>Distribution</u>		
360.2	Land	10,983
360.4	Land Rights	56,890
361.0	Structures and Improvements	24,499
362.0	Station Equipment	243,642
364.2	Towers and Fixtures	18,815
364.4	Poles and Fixtures	632,082
364.6	Clearing Land and R/W - Towers	222
364.8	Clearing Land and R/W - Poles	34,253
365.0	Overhead Conductors and Devices	536,719
366.0	Underground Conduit	114,911
367.0	Underground Conductor and Devices	286,456
368.2	Transformers - Overhead Type	199,981
368.4	Transformers - Submersible or Pad Mounted	134,469
368.6	Transformers - Non-Network Housing	1,452
369.0	Services	466,085
370.0	Meters	245,495
371.2	Installations on Customers Premises	319
371.4	Area Lighting Fixtures	5,271
373.2	Street Lighting and Signal Systems	78,593
	Subtotal - Distribution	<u>3,091,137</u>

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service  
At December 31, 2004  
(Thousands of Dollars)

Amount

General Plant

389.0	Land and Land Rights	9,316
390.2	Structures and Improvements - Buildings	212,821
390.4	Structures and Improvements - Air Cond. Equip	23,777
391.2	Office Furniture and Equipment - Furniture	14,207
391.4	Office Furniture and Equipment - Mech Equip	585
391.6	Computer Equipment - General	199
391.8	Computer Equipment - Power Mgmt System	37,963
392.4	Transportation Equipment - Trailers	102
393.0	Stores Equipment	3,388
394.0	Tools & Work Equipment - L&S Line Crews	1,517
394.4	Tools & Work Equipment - Const Dept	3,039
394.6	Tools & Work Equipment - Other	7,537
394.8	Transportation Equipment - Garage Equipment	6,344
395.0	Laboratory Equipment	1,168
397.0	Communication Equipment	9,107
398.0	Miscellaneous Equipment	2,791
	Subtotal - General Plant	<u>333,861</u>

Total - Electric Plant in Service \$4,422,717

General Plant - Leasehold Improvements

390.2	Structures and Improvements - Buildings	\$579
390.4	Structures and Improvements - Air Cond. Equip	494
394.4	Tools & Work Equipment - Const Dept	68
397.0	Communication Equipment	344
	Subtotal - General Plant	<u>1,485</u>

Total - Electric Plant in Service - Leasehold Improvements \$1,485

RECAP - Electric Plant in Service

Intangible	\$22,392
Transmission	975,327
Distribution	3,091,137
General Plant	<u>335,346</u>
Total - Electric Plant in Service	<u>\$ 4,424,202</u>

- Q.2. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
- A.2. Attachment V-A-2 provides PPL Electric's calculated depreciation reserve versus book reserve by account for the future test year ending December 31, 2004.

PPL ELECTRIC UTILITIES CORPORATION

**Comparison of Calculated Accrued Depreciation  
and Book Reserve as of December 31, 2004  
(Thousands of Dollars)**

<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)	
<b>Depreciable Plant</b>			
<b>Intangible Plant</b>			
303.2	Miscellaneous Intangible Plant - Software	\$ 8,671	\$ 8,391
303.4	Miscellaneous Intangible Plant - Fiber Optic	540	549
	<b>Total Intangible Plant</b>	9,211	8,940
<b>Transmission Plant</b>			
350.4	Land Rights	25,034	30,562
352	Structures and Improvements	11,414	12,279
353	Station Equipment	107,238	117,296
354	Towers and Fixtures	79,798	101,749
354.2	Towers and Fixtures - Clearing R/W	4,237	5,587
355	Poles and Fixtures	31,706	37,811
355.2	Poles and Fixtures - Clearing R/W	2,096	3,236
356	Overhead Conductors and Devices	75,428	96,826
357	Underground Conduit	1,645	1,355
358	Underground Conductors and Devices	5,189	6,069
359	Roads and Trails	2,072	2,102
	<b>Total Transmission Plant</b>	345,857	414,872
<b>Distribution Plant</b>			
360.4	Land Rights	17,136	23,296
361	Structures and Improvements	8,176	11,348
362	Station Equipment	77,374	89,132
364.2	Poles, Towers and Fixtures - Towers	3,259	3,549
364.4	Poles, Towers and Fixtures - Poles	133,937	197,846
364.6	Poles, Towers and Fixtures - Clearing Towers	39	35
364.8	Poles, Towers and Fixtures - Clearing Poles	11,029	15,538
365	Overhead Conductors and Devices	148,400	212,170
366	Underground Conduit	28,765	27,670
367	Underground Conductors and Devices	78,282	101,488
368.2	Line Transformers - Overhead	97,084	92,099
368.4	Line Transformers - Submersible & Pad Mount	41,456	49,152
368.6	Line Transformers - Non-Network Housing	1,260	1,214
369	Services	154,571	242,087
370.1	Meters	40,936	34,284
370.2	Meters - AMR	19,894	10,178
371.2	Installations on Customers' Premises	145	(229)
371.4	Area Lighting Fixtures	1,919	3,272
373.2	Street Lighting and Signal Systems	29,281	45,036
	<b>Total Distribution Plant</b>	892,943	1,159,165

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Calculated Accrued Depreciation  
and Book Reserve as of December 31, 2004  
(Thousands of Dollars)

Depreciable Group (1)	Calculated Accrued Depreciation (2)	Book Reserve (3)
<b>General Plant</b>		
389.4 Land Rights	\$ 2	\$ 1
390.2 Structures and Improvements - Buildings- Major	66,550	53,773
390.2 Structures and Improvements - Buildings - Minor	1,154	932
390.21 Structures and Improvements - Leaseholds	579	579
390.4 Structures and Improvements - Air Cond.	6,664	8,164
390.41 Structures and Improvements - Leaseholds	494	493
391.2 Office Furniture and Equipment - Furniture	5,959	5,312
391.4 Office Furniture and Equipment - Equipment	388	370
391.6 Office Furniture and Equipment - Computers	17	(33)
391.8 Office Furniture and Equipment - Power Mgmt. Sys.	37,259	37,906
392.4 Transportation Equipment -Trallers	69	92
393 Stores Equipment	2,390	2,040
394 Tools and Work Equipment - L&S Line Crews	1,092	972
394.4 Tools and Work Equipment - Const. Dept.	2,299	2,172
394.41 Tools and Work Equipment - Leaseholds	68	68
394.6 Tools and Work Equipment - Other	3,356	2,810
394.8 Tools and Work Equipment - Garage Equipment	3,823	3,383
395 Laboratory Equipment	661	805
397 Communication Equipment	7,593	5,500
397.1 Communication Equipment - Leaseholds	344	344
398 Miscellaneous Equipment	1,996	1,591
<b>Total General Plant</b>	<b>142,757</b>	<b>127,274</b>
<b>Total Depreciable Plant</b>	<b>\$ 1,390,768</b>	<b>\$ 1,710,251</b>

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3 provides PPL Electric's plant in service as of December 31, 2004 based on actual plant balances as of December 31, 2003, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of December 31, 2004 are based on actual reserves as of December 31, 2003, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Projected additions are based on PPL Electric's capital budget forecast for 2004. Capital additions are identified by FERC plant account based on projects expected to be completed during the future test period and retirements are estimated based on historical experience.

Projected depreciation provisions are based on projected plant balances and projected capital additions during the future test period.

PPL ELECTRIC UTILITIES CORPORATION  
Original Plant Costs  
Balances As of December 31, 2004  
(Thousands of Dollars)

	Original Cost 12/31/03	Projected through 12/31/04			Original Cost 12/31/04
		Additions	Retirements	Transfers	
<u>Intangible</u>					
301.0	Organization	\$ 476	\$ 0	\$ 0	\$ 476
302.0	Franchises and Consents	147	0	0	147
303.2	Misc Intang Plt - Computer Software	20,139	595	0	20,734
303.4	Misc Intang Plt - Fiber Optic	1,035	0	0	1,035
	Subtotal - Intangible	<u>21,797</u>	<u>595</u>	<u>0</u>	<u>22,392</u>
<u>Transmission</u>					
350.2	Land	4,850	82	(9)	4,923
350.4	Land Rights	70,519	165	0	70,684
352.0	Structures and Improvements	28,812	2	(22)	28,792
353.0	Station Equipment	340,583	3,164	(3,899)	339,848
354.0	Towers and Fixtures	218,477	3,801	(121)	222,157
354.2	Clearing Land and R/W - Towers	11,215	10	0	11,225
355.0	Poles and Fixtures	80,089	5,251	(267)	85,073
355.2	Clearing Land and R/W - Poles	7,346	0	0	7,346
356.0	Overhead Conductors and Devices	178,815	4,060	(513)	182,362
357.0	Underground Conduit	4,186	46	0	4,232
358.0	Underground Conductor and Devices	12,790	112	0	12,902
359.0	Roads and Trails	5,780	3	0	5,783
	Subtotal - Transmission	<u>963,462</u>	<u>16,696</u>	<u>(4,831)</u>	<u>975,327</u>
<u>Distribution</u>					
360.2	Land	10,986	0	(3)	10,983
360.4	Land Rights	53,243	3,655	(8)	56,890
361.0	Structures and Improvements	24,232	294	(27)	24,499
362.0	Station Equipment	234,533	11,132	(2,023)	243,642
364.2	Towers and Fixtures	18,757	58	0	18,815
364.4	Poles and Fixtures	606,965	27,826	(2,709)	632,082
364.6	Clearing Land and R/W - Towers	222	0	0	222
364.8	Clearing Land and R/W - Poles	31,583	2,672	(2)	34,253
365.0	Overhead Conductors and Devices	510,040	30,714	(4,035)	536,719
366.0	Underground Conduit	110,789	4,212	(90)	114,911
367.0	Underground Conductor and Devices	275,921	11,416	(881)	286,456
368.2	Transformers - Overhead Type	198,101	5,348	(3,468)	199,981
368.4	Transformers - Submersible or Pad Mounted	129,645	4,834	(10)	134,469
368.6	Transformers - Non-Network Housing	1,537	0	(85)	1,452

PPL ELECTRIC UTILITIES CORPORATION  
Original Plant Costs  
Balances As of December 31, 2004  
(Thousands of Dollars)

	Original Cost 12/31/03	Projected through 12/31/04			Original Cost 12/31/04	
		Additions	Retirements	Transfers		
<b>Distribution</b>						
369.0	Services	451,261	15,262	(438)	0	466,085
370.0	Meters	227,475	18,895	(875)	0	245,495
371.2	Installations on Customers Premises	319	0	0	0	319
371.4	Area Lighting Fixtures	4,962	334	(25)	0	5,271
373.2	Street Lighting and Signal Systems	75,512	3,482	(401)	0	78,593
	Subtotal - Distribution	<u>2,966,083</u>	<u>140,134</u>	<u>(15,080)</u>	<u>0</u>	<u>3,091,137</u>
<b>General Plant</b>						
389.0	Land and Land Rights	9,316	0	0	0	9,316
390.2	Structures and Improvements - Buildings	207,343	6,940	(1,462)	0	212,821
390.4	Structures and Improvements - Air Cond. Equip	25,089	0	(1,312)	0	23,777
391.2	Office Furniture and Equipment - Furniture	13,205	1,614	(612)	0	14,207
391.4	Office Furniture and Equipment - Mech Equip	693	0	(108)	0	585
391.6	Computer Equipment - General	199	0	0	0	199
391.8	Computer Equipment - Power Mgmt System	38,104	0	(141)	0	37,963
392.4	Transportation Equipment - Trailers	102	0	0	0	102
393.0	Stores Equipment	3,388	0	0	0	3,388
394.0	Tools & Work Equipment - L&S Line Crews	1,599	0	(82)	0	1,517
394.4	Tools & Work Equipment - Const Dept	3,167	0	(128)	0	3,039
394.6	Tools & Work Equipment - Other	7,680	0	(143)	0	7,537
394.8	Transportation Equipment - Garage Equipment	6,438	0	(94)	0	6,344
395.0	Laboratory Equipment	1,516	0	(348)	0	1,168
397.0	Communication Equipment	9,076	31	0	0	9,107
398.0	Miscellaneous Equipment	2,827	0	(36)	0	2,791
	Subtotal - General Plant	<u>329,742</u>	<u>8,585</u>	<u>(4,466)</u>	<u>0</u>	<u>333,861</u>
	Total - Electric Plant in Service	<u>4,281,084</u>	<u>166,010</u>	<u>(24,377)</u>	<u>0</u>	<u>4,422,717</u>

PPL ELECTRIC UTILITIES CORPORATION  
Original Plant Costs  
Balances As of December 31, 2004  
(Thousands of Dollars)

	Original Cost 12/31/03	Projected through 12/31/04			Original Cost 12/31/04
		Additions	Retirements	Transfers	
<b>General Plant - Leasehold Improvements</b>					
390.2 Structures and Improvements - Buildings	579	0	0	0	579
390.4 Structures and Improvements - Air Cond. Equip	494	0	0	0	494
394.4 Tools & Work Equipment - Const Dept	68	0	0	0	68
397.0 Communication Equipment	344	0	0	0	344
Subtotal - General Plant	<u>1,485</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,485</u>
<b>Total - Electric Plant in Service - Leasehold Improvements</b>	<u>1,485</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,485</u>
	Original Cost 12/31/03	Projected through 12/31/04			Original Cost 12/31/04
		Additions	Retirements	Transfers	
<b>RECAP</b>					
Intangible	21,797	595	0	0	22,392
Transmission	963,462	16,696	(4,831)	0	975,327
Distribution	2,966,083	140,134	(15,080)	0	3,091,137
General Plant	331,227	8,585	(4,466)	0	335,346
<b>Total - Electric Plant in Service</b>	<u>\$ 4,282,569</u>	<u>\$ 166,010</u>	<u>\$ (24,377)</u>	<u>\$ 0</u>	<u>\$ 4,424,202</u>

PPL ELECTRIC UTILITIES CORPORATION

Reserve Balances As of December 31, 2004

(Thousands of Dollars)

		Book Reserve	Projected through 12/31/04			Book Reserve
		12/31/03	Provisions	Retirements	Transfers	12/31/04
<u>Intangible</u>						
301.0	Organization	Non-Depreciable				Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable				Non-Depreciable
303.2	Misc Intang Pit Computer Software	\$3,695	\$4,626	\$0	\$0	\$8,321
303.4	Misc Intang Pit - Other	482	137	0	0	619
	Subtotal - Intangible	<u>4,177</u>	<u>4,763</u>	<u>0</u>	<u>0</u>	<u>8,940</u>
<u>Transmission</u>						
350.2	Land	Non-Depreciable				Non-Depreciable
350.4	Land Rights	29,759	716	(9)	0	30,466
352.0	Structures and Improvements	11,685	544	(22)	0	12,207
353.0	Station Equipment	112,705	8,266	(3,899)	0	117,072
354.0	Towers and Fixtures	98,762	3,095	(121)	0	101,736
354.2	Clearing Land and R/W - Towers	5,480	104	0	0	5,584
355.0	Poles and Fixtures	36,793	1,477	(267)	0	38,003
355.2	Clearing Land and R/W - Poles	3,163	67	0	0	3,230
356.0	Overhead Conductors and Devices	94,942	2,700	(513)	0	97,129
357.0	Underground Conduit	1,267	79	0	0	1,346
358.0	Underground Conductor and Devices	5,660	345	0	0	6,005
359.0	Roads and Trails	2,030	64	0	0	2,094
	Subtotal - Transmission	<u>402,246</u>	<u>17,457</u>	<u>(4,831)</u>	<u>0</u>	<u>414,872</u>
<u>Distribution</u>						
360.2	Land	Non-Depreciable			0	Non-Depreciable
360.4	Land Rights	22,244	1,060	(8)	0	23,296
361.0	Structures and Improvements	11,063	312	(27)	0	11,348
362.0	Station Equipment	86,747	4,408	(2,023)	0	89,132
364.2	Towers and Fixtures	3,117	432	0	0	3,549
364.4	Poles and Fixtures	185,490	15,065	(2,709)	0	197,846
364.6	Clearing Land and R/W - Towers	31	4	0	0	35
364.8	Clearing Land and R/W - Poles	15,061	479	(2)	0	15,538
365.0	Overhead Conductors and Devices	203,863	12,345	(4,038)	0	212,170
366.0	Underground Conduit	25,654	2,106	(90)	0	27,670
367.0	Underground Conductor and Devices	94,181	8,188	(881)	0	101,488
368.2	Transformers - Overhead Type	89,096	6,471	(3,468)	0	92,099
368.4	Transformers - Submersible or Pad Mounted	46,843	2,319	(10)	0	49,152
368.6	Transformers - Non-Network Housing	1,246	53	(85)	0	1,214
369.0	Services	230,424	12,101	(438)	0	242,087

PPL ELECTRIC UTILITIES CORPORATION

Reserve Balances As of December 31, 2004

(Thousands of Dollars)

		Book Reserve	Projected through 12/31/04			Book Reserve
		12/31/03	Provisions	Retirements	Transfers	12/31/04
<u>Distribution</u>						
370.0	Meters	36,530	8,807	(875)	0	44,462
371.2	Installations on Customers Premises	(243)	14	0	0	(229)
371.4	Area Lighting Fixtures	3,087	210	(25)	0	3,272
373.2	Street Lighting and Signal Systems	41,352	4,085	(401)	0	45,036
	Subtotal - Distribution	1,095,786	78,459	(15,080)	0	1,159,165
<u>General Plant</u>						
389.0	Land and Land Rights	1	0	0	0	1
390.2	Structures and Improvements - Buildings	51,556	4,001	(2,773)	0	52,784
390.4	Structures and Improvements - Air Cond. Equip	8,462	1,210	0	0	9,672
391.2	Office Furniture and Equipment - Furniture	5,277	752	(860)	0	5,169
391.4	Office Furniture and Equipment - Mech Equip	428	46	0	0	474
391.6	Computer Equipment - General	89	21	0	0	110
391.8	Computer Equipment - Power Mgmt System	37,876	216	0	0	38,092
392.4	Transportation Equipment - Trailers	90	4	0	0	94
393.0	Stores Equipment	1,925	146	0	0	2,071
394.0	Tools & Work Equipment - L&S Line Crews	940	109	0	0	1,049
394.4	Tools & Work Equipment - Const Dept	2,100	161	(447)	0	1,814
394.6	Tools & Work Equipment - Other	2,572	424	(2)	0	2,994
394.8	Transportation Equipment - Garage Equipment	3,160	356	0	0	3,516
395.0	Laboratory Equipment	1,032	116	(348)	0	800
397.0	Communication Equipment	5,296	256	0	0	5,552
398.0	Miscellaneous Equipment	1,512	122	(37)	0	1,597
	Subtotal - General Plant	122,316	7,940	(4,467)	0	125,789
Total - Accumulated Depreciation - Electric Plant in Service		1,624,524	108,619	(24,378)	0	1,708,765
<u>General Plant - Leasehold Improvements</u>						
390.2	Structures and Improvements - Buildings	579	0	0	0	579
390.4	Structures and Improvements - Air Cond. Equip	494	0	0	0	494
394.4	Tools & Work Equipment - Const Dept	68	0	0	0	68
397.0	Communication Equipment	344	0	0	0	344
	Subtotal - General Plant	1,485	0	0	0	1,485
Total - Accumulated Amortization - Leasehold Improvements		1,485				1,485

PPL ELECTRIC UTILITIES CORPORATION

Reserve Balances As of December 31, 2004

*(Thousands of Dollars)*

	Book Reserve	Projected through 12/31/04			Book Reserve
	<u>12/31/03</u>	<u>Provisions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/04</u>
<u>RECAP - Accumulated Depreciation and Amortization</u>					
Intangible	4,177	4,763	0	0	8,940
Transmission	402,246	17,457	(4,831)	0	414,872
Distribution	1,095,786	78,459	(15,080)	0	1,159,165
General Plant	123,801	7,940	(4,467)	0	127,274
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total - Accumulated Depreciation and Amortization	<u>\$ 1,626,010</u>	<u>\$ 108,619</u>	<u>\$ (24,378)</u>	<u>\$ 0</u>	<u>\$ 1,710,251</u>

Q.4. Provide a schedule showing details of rate case adjustments.

A.4. No adjustments have been made to PPL Electric's Original Cost Electric Plant in Service, Accumulated Book Depreciation Reserve or its Calculated Annual Depreciation Expense as a result of this rate case filing.

- Q.1. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
- A.1. Attachment V-B-1 provides PPL Electric's calculated and book accruals by function and by account for the future test year ending December 31, 2004.

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Calculated VS. Book  
Depreciation Accruals as of December 31, 2004  
(Thousands of Dollars)

Depreciable Group		Calculated Depreciation Accruals	Book Depreciation Accruals
(1)		(2)	(3)
<b>Depreciable Plant</b>			
<b>Intangible Plant</b>			
303.2	Miscellaneous Intangible Plant - Software	\$ 4,147	\$ 4,250
303.4	Miscellaneous Intangible Plant - Fiber Optic	69	68
<b>Total Intangible Plant</b>		4,216	4,318
<b>Transmission Plant</b>			
350.4	Land Rights	1,011	857
352	Structures and Improvements	576	530
353	Station Equipment	8,495	7,999
354	Towers and Fixtures	3,710	2,961
354.2	Towers and Fixtures - Clearing R/W	160	119
355	Poles and Fixtures	1,931	1,641
355.2	Poles and Fixtures - Clearing R/W	105	78
356	Overhead Conductors and Devices	3,647	2,679
357	Underground Conduit	85	96
358	Underground Conductors and Devices	368	308
359	Roads and Trails	83	82
<b>Total Transmission Plant</b>		20,171	17,350
<b>Distribution Plant</b>			
360.4	Land Rights	950	753
361	Structures and Improvements	409	303
362	Station Equipment	5,189	4,624
364.2	Poles, Towers and Fixtures - Towers	342	331
364.4	Poles, Towers and Fixtures - Poles	15,800	13,221
364.6	Poles, Towers and Fixtures - Clearing Towers	5	5
364.8	Poles, Towers and Fixtures - Clearing Poles	572	408
365	Overhead Conductors and Devices	13,087	10,151
366	Underground Conduit	2,091	2,126
367	Underground Conductors and Devices	7,333	6,296
368.2	Line Transformers - Overhead	5,857	6,662
368.4	Line Transformers - Submersible & Pad Mount	2,795	2,470
368.6	Line Transformers - Non-Network Housing	39	55
369	Services	13,697	8,538
370.1	Meters	2,829	3,916
370.2	Meters - AMR	11,062	11,807
371.2	Installations on Customers' Premises	11	43
371.4	Area Lighting Fixtures	310	153
373.2	Street Lighting and Signal Systems	3,002	1,773
<b>Total Distribution Plant</b>		85,380	73,635

PPL ELECTRIC UTILITIES CORPORATION

**Comparison of Calculated VS. Book  
Depreciation Accruals as of December 31, 2004**  
(Thousands of Dollars)

	Depreciable Group (1)	Calculated Depreciation Accruals (2)	Book Depreciation Accruals (3)
	<b>General Plant</b>		
389.4	Land Rights	\$ 0	\$ 0
390.2	Structures and Improvements - Buildings - Major	6,421	7,067
390.2	Structures and Improvements - Buildings - Minor	53	67
390.21	Structures and Improvements - Leaseholds	0	0
390.4	Structures and Improvements - Air Cond.	792	672
390.41	Structures and Improvements - Leaseholds	0	0
391.2	Office Furniture and Equipment - Furniture	710	849
391.4	Office Furniture and Equipment - Equipment	39	46
391.6	Office Furniture and Equipment - Computers	12	26
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	154	36
392.4	Transportation Equipment -Trailers	7	1
393	Stores Equipment	94	176
394	Tools and Work Equipment - L&S Line Crews	72	107
394.4	Tools and Work Equipment - Const. Dept.	151	195
394.41	Tools and Work Equipment - Leaseholds	0	0
394.6	Tools and Work Equipment - Other	377	481
394.8	Tools and Work Equipment - Garage Equipment	316	384
395	Laboratory Equipment	58	40
397	Communication Equipment	282	1,041
397.1	Communication Equipment - Leaseholds	0	0
398	Miscellaneous Equipment	103	245
	<b>Total General Plant</b>	<b>9,641</b>	<b>11,433</b>
	<b>Total Depreciable Plant</b>	<b>\$ 119,408</b>	<b>\$ 106,736</b>

- Q.2. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
  - b) For the purpose of the most recent rate filing prior to the current proceeding.
  - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
  - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.2.
- a) Attachment V-B-2, columns 4 & 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the future test year.
  - b) Attachment V-B-2, columns 2 & 3, provides PPL Electric's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
  - c) Attachment V-B-2, column 6, provides an explanation for any major change in annual accrual rate by account. Changes reflect new life study characteristics and amortization of certain accounts.
  - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS1 in the section titled, "Estimation of Survivor Curves," beginning on page 111-4.

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Existing Survivor Curve and Depreciation Rate  
As of December 31, 2004

Depreciable Group (1)	-----Most recent filing-----		-----Current filing-----		Reason for accrual change (6)
	Curve (2)	Rate (3)	Curve (4)	Rate (5)	
<b>Depreciable Plant</b>					
<b>Intangible Plant</b>					
303.2	Miscellaneous Intangible Plant - Software	15-SQ		5-SQ	20.5
303.4	Miscellaneous Intangible Plant - Fiber Optic	15-SQ		15-SQ	6.53
<b>Transmission Plant</b>					
350.4	Land Rights	80-S3	1.00	70-R4	1.21 a
352	Structures and Improvements	51-L3	1.83	50-R3	1.84 a
353	Station Equipment	41-R1	2.28	40-R1	2.35 a
354	Towers and Fixtures	60-R3	1.33	60-R3	1.33 a
354.2	Towers and Fixtures - Clearing R/W	80-R3	0.86	70-R4	1.06 a
355	Poles and Fixtures	49-R1	1.54	44-R1.5	1.93 a
355.2	Poles and Fixtures - Clearing R/W	80-R3	0.89	70-R4	1.06 a
356	Overhead Conductors and Devices	49-R1	1.28	50-S2	1.47 a
357	Underground Conduit	56-R4	1.89	50-R4	2.27 a
358	Underground Conductors and Devices	34-R3	2.57	35-R3	2.39 a
359	Roads and Trails	80-R3	1.14	70-R4	1.42 a
<b>Distribution Plant</b>					
360.4	Land Rights	52-R4	1.67	60-R3	1.32 a
361	Structures and Improvements	65-R2	1.08	60-R2.5	1.24 a
362	Station Equipment	49-R1	1.64	47-R2	1.9 a
364.2	Poles, Towers and Fixtures - Towers	60-R3	1.60	55-R3	1.76 a
364.4	Poles, Towers and Fixtures - Poles	49-R1	1.80	40-O1	2.09 a
364.6	Poles, Towers and Fixtures - Clearing Towers	60-R3	1.65	50-S3	2.05 a
364.8	Poles, Towers and Fixtures - Clearing Poles	60-R3	1.16	60-R3	1.19 a
365	Overhead Conductors and Devices	37-R2	2.24	41-R1.5	1.89 a
366	Underground Conduit	56-R4	1.90	55-S1.5	1.85 a
367	Underground Conductors and Devices	34-R3	2.71	39-S1.5	2.2 a
368.2	Line Transformers - Overhead	34-SQ	3.40	34-SQ	3.33 b
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	1.82	48-SQ	1.84 b

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Existing Survivor Curve and Depreciation Rate  
As of December 31, 2004

Depreciable Group (1)	Most recent filing		Current filing		Reason for accrual change (6)	
	Curve (2)	Rate (3)	Curve (4)	Rate (5)		
368.6	Line Transformers - Non-Network Housing	35-SQ	4.14	35-SQ	3.75	b
369	Services	30-R3	2.28	34-R2	1.83	a
370.1	Meters	28-SQ	4.02	28-SQ	4.91	b
370.2	Meters - AMR	28-SQ	4.02	15-SQ	7.12	b
371.2	Installations on Customers' Premises	49-R1	4.71	30-R3	13.33	a
371.4	Area Lighting Fixtures	17-L1	3.08	17-L0.5	2.91	a
373.2	Street Lighting and Signal Systems	20-S2	3.75	26-S1	2.26	a
<b>General Plant</b>						
389.4	Land Rights	80-R3		65-R4	2.77	a
390.2	Structures and Improvements - Buildings Major	60-S0	1.56	60-S0	3.36	a
	Structures and Improvements - Buildings Minor			45-R3	2.77	a
390.21	Structures and Improvements - Leaseholds	10-SQ		Fully Accrued		
390.4	Structures and Improvements - Air Cond.	22-L2	4.52	30-R2	2.83	a
390.41	Structures and Improvements - Leaseholds	10-SQ		Fully Accrued		
391.2	Office Furniture and Equipment - Furniture	20-SQ	6.03	20-SQ	5.97	b
391.4	Office Furniture and Equipment - Equipment	15-SQ	7.80	15-SQ	7.83	b
391.6	Office Furniture and Equipment - Computers	10-SQ	9.34	5-SQ	44.96	b
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-L4	0.09	7-SQ	0.09	a
392.4	Transportation Equipment -Trailers	18-R2	2.02	14-L0	1.27	a
393	Stores Equipment	30-SQ	3.71	25-SQ	5.19	b
394	Tools and Work Equipment - L&S Line Crews	20-SQ	7.83	20-SQ	7.06	b
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	6.63	20-SQ	6.43	b
394.41	Tools and Work Equipment - Leaseholds	Fully Accrued		Fully Accrued		
394.6	Tools and Work Equipment - Other	20-SQ	6.29	20-SQ	6.37	b
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	6.01	20-SQ	6.05	b
395	Laboratory Equipment	15-SQ	9.31	20-SQ	3.39	b
397	Communication Equipment	25-R1	2.47	15-SQ	11.43	b
397.1	Communication Equipment - Leaseholds	Fully Accrued		Fully Accrued		
398	Miscellaneous Equipment	25-SQ	4.77	20-SQ	8.76	b

Legend: a - New Life Study Characteristics

b - Amortization Account

- Q. 1. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A. 1. Exhibit JJS1 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

- Q.1. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A.1.
- a) Attachment V-D-1a provides PPL Electric's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life.
  - b) No claim is being made in this rate case filing for contributions in aid of construction
  - c) Attachment V-D-1b provides the calculation of customers' advances for construction.
  - d) No claim is being made in this rate case filing for pollution control construction work in progress.

PPL ELECTRIC UTILITIES CORPORATION

Estimated Survivor Curves, Original Cost, Book Reserve and Calculated  
Annual Depreciation Accruals Related to Utility Plant at December 31, 2004  
(Thousands of Dollars)

Depreciable Group		Survivor Curve	Original Cost at December 31, 2004	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Depreciable Plant</b>								
<i>Intangible Plant</i>								
303.2	Miscellaneous Intangible Plant - Software	5-SQ	\$ 20,734	\$ 8,391	\$ 12,343	\$ 4,250	2.9	20.50
303.4	Miscellaneous Intangible Plant - Fiber Optic	15-SQ	1,035	549	485	68	7.2	6.53
<b>Total Intangible Plant</b>			<b>21,769</b>	<b>8,940</b>	<b>12,828</b>	<b>4,318</b>	<b>3.0</b>	<b>19.84</b>
<b>Transmission Plant</b>								
350.4	Land Rights	70-R4	70,684	30,562	40,123	857	46.8	1.21
352	Structures and Improvements	50-R3	28,792	12,279	16,513	530	31.2	1.84
353	Station Equipment	40-R1	339,848	117,296	222,552	7,999	27.8	2.35
354	Towers and Fixtures	60-R3	222,157	101,749	120,409	2,961	40.7	1.33
354.2	Towers and Fixtures - Clearing R/W	70-R4	11,225	5,587	5,639	119	47.5	1.06
355	Poles and Fixtures	44-R1.5	85,073	37,811	47,262	1,641	28.8	1.93
355.2	Poles and Fixtures - Clearing R/W	70-R4	7,346	3,236	4,109	78	52.5	1.06
356	Overhead Conductors and Devices	50-S2	182,362	96,826	85,535	2,679	31.9	1.47
357	Underground Conduit	50-R4	4,232	1,355	2,877	96	29.9	2.27
358	Underground Conductors and Devices	35-R3	12,902	6,069	6,833	308	22.2	2.39
359	Roads and Trails	70-R4	5,783	2,102	3,681	82	44.9	1.42
<b>Total Transmission Plant</b>			<b>970,404</b>	<b>414,872</b>	<b>555,533</b>	<b>17,350</b>	<b>32.0</b>	<b>1.79</b>
<b>Distribution Plant</b>								
360.4	Land Rights	60-R3	56,890	23,296	33,593	753	44.6	1.32
361	Structures and Improvements	60-R2.5	24,499	11,348	13,151	303	43.4	1.24
362	Station Equipment	47-R2	243,642	89,132	154,510	4,630	33.4	1.90
364.2	Poles, Towers and Fixtures - Towers	55-R3	18,815	3,549	15,265	331	46.1	1.76
364.4	Poles, Towers and Fixtures - Poles	40-O1	632,082	197,846	434,236	13,221	32.8	2.09
364.6	Poles, Towers and Fixtures - Clearing Towers	50-S3	222	35	188	5	41.1	2.05
364.8	Poles, Towers and Fixtures - Clearing Poles	60-R3	34,253	15,538	18,716	408	45.9	1.19
365	Overhead Conductors and Devices	41-R1.5	536,719	212,170	324,545	10,151	32.0	1.89
366	Underground Conduit	55-S1.5	114,911	27,670	87,241	2,126	41.0	1.85
367	Underground Conductors and Devices	39-S1.5	286,456	101,488	184,967	6,297	29.4	2.20
368.2	Line Transformers - Overhead	34-SQ	199,981	92,099	107,882	6,662	16.2	3.33
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	134,469	49,152	85,318	2,470	34.5	1.84
368.6	Line Transformers - Non-Network Housing	35-SQ	1,452	1,214	238	54	4.4	3.75
369	Services	34-R2	466,085	242,087	223,998	8,538	26.2	1.83
370.1	Meters	28-SQ	79,650	34,284	45,365	3,910	11.6	4.91
370.2	Meters - AMR	15-SQ	165,845	10,178	155,667	11,807	13.2	7.12
371.2	Installations on Customers' Premises	30-R3	319	(229)	548	43	12.9	13.33
371.4	Area Lighting Fixtures	17-L0.5	5,271	3,272	1,998	153	13.0	2.91
373.2	Street Lighting and Signal Systems	26-S1	78,593	45,036	33,558	1,773	18.9	2.26
<b>Total Distribution Plant</b>			<b>\$ 3,080,154</b>	<b>\$ 1,159,165</b>	<b>\$ 1,920,984</b>	<b>\$ 73,635</b>	<b>26.1</b>	<b>2.39</b>

PPL ELECTRIC UTILITIES CORPORATION

Estimated Survivor Curves, Original Cost, Book Reserve and Calculated  
Annual Depreciation Accruals Related to Utility Plant at December 31, 2004  
(Thousands of Dollars)

Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2004 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
<b>General Plant</b>							
389.4 Land Rights	65-R4	\$ 4	\$ 1	\$ 4	\$ 0	30.5	2.77
390.2 Structures and Improvements							
- Buildings - Major	60-S0	210,404	53,773	156,633	7,068	22.2	3.36
- Buildings - Minor	45-R3	2,418	932	1,485	67	22.1	2.77
<i>Total Account 390.2</i>		212,822	54,705	158,118	7,135	22.2	3.35
390.21 Structures and Improvements - Leaseholds	Fully Accrued	579	579				
390.4 Structures and Improvements - Air Cond.	30-R2	23,777	8,164	15,613	672	23.2	2.83
390.41 Structures and Improvements - Leaseholds	Fully Accrued	493	493				
391.2 Office Furniture and Equipment - Furniture	20-SQ	14,208	5,312	8,896	849	10.5	5.97
391.4 Office Furniture and Equipment - Equipment	15-SQ	584	370	215	46	4.7	7.83
391.6 Office Furniture and Equipment - Computers	5-SQ	58	(34)	91	26	3.5	44.83
391.8 Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	38,105	37,906	199	36	5.5	0.09
392.4 Transportation Equipment - Trailers	14-L0	102	92	9	1	7.4	1.27
393 Stores Equipment	25-SQ	3,388	2,041	1,348	176	7.7	5.19
394 Tools and Work Equipment - L&S Line Crews	20-SQ	1,517	972	545	107	5.1	7.06
394.4 Tools and Work Equipment - Const. Dept.	20-SQ	3,039	2,172	867	195	4.4	6.43
394.41 Tools and Work Equipment - Leaseholds	Fully Accrued	68	68				
394.6 Tools and Work Equipment - Other	20-SQ	7,537	2,810	4,726	480	9.8	6.37
394.8 Tools and Work Equipment - Garage Equipment	20-SQ	6,344	3,383	2,961	384	7.7	6.05
395 Laboratory Equipment	20-SQ	1,168	805	362	40	9.2	3.39
397 Communication Equipment	15-SQ	9,107	5,500	3,607	1,041	3.5	11.43
397.1 Communication Equipment - Leaseholds	Fully Accrued	344	344				
398 Miscellaneous Equipment	20-SQ	2,791	1,591	1,200	245	4.9	8.76
<b>Total General Plant</b>		<u>326,035</u>	<u>127,274</u>	<u>198,761</u>	<u>11,433</u>	17.4	3.51
<b>Total Depreciable Plant</b>		<u>\$ 4,398,362</u>	<u>\$ 1,710,251</u>	<u>\$ 2,688,106</u>	<u>\$ 106,736</u>		
<b>Nondepreciable Plant</b>							
301 Organization		\$ 476					
302 Franchises and Consents		147					
350.2 Land		4,923					
360.2 Land		10,983					
389.2 Land		9,311					
<b>Total Nondepreciable Plant</b>		<u>25,840</u>					
<b>Total Utility Plant</b>		<u>\$ 4,424,202</u>					

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

PPL Electric Utilities Corporation

Customer Advances for Construction  
(Thousands of Dollars)

Line No.

1	Balance -- Account #252.10 - 12/31/2004	\$174
2	Total Distribution Plant Annual Accrual	\$73,635
3	Total Depreciable Distribution Plant	\$3,080,153
4	Composite Distribution Plant Annual Accrual Rate (2)/(3)	2.391%
5	Adjustment to Total Annual Depreciation Expense (1)*(4)	\$4

- Q.2. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A.2. Examples of detailed depreciation calculations by vintage within account at December 31, 2004 are set forth on pages 97 through 207 of Exhibit JJS1.

- Q.1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A.1. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Methods Used in the Study," beginning on page 11-2 of Exhibit JJS1.

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Balance sheet, in the form available.

A.1. Attachments VI-A provides the requested information.

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,  
Assets and Other Debits  
(Thousands of Dollars)

Acct. No.	Title of Account	2001	2002	2003	2004
	Utility Plant				
101	Plant in service	\$ 3,555,418	\$ 3,812,045	\$ 3,993,381	\$ 4,125,450
105	Plant held for future use	21,864	22,106	21,706	20,674
106	Completed construction not classified	344,868	268,418	289,188	298,752
107	Construction work in progress	30,952	43,332	28,437	30,709
	Gross utility plant	3,952,902	4,145,901	4,332,712	4,475,585
108	Accumulated provision for depreciation	(1,499,428)	(1,562,860)	(1,626,785)	(1,714,096)
111	Accumulated provision for amortization	(12,310)	(13,653)	(5,662)	(2,383)
	Net utility plant	2,441,164	2,569,388	2,700,265	2,759,106
	Other Property and Investments				
121	Nonutility property	3,919	4,519	5,160	5,160
122	Accumulated provision for depreciation of nonutility property	(355)	(388)	(439)	(439)
	Net nonutility property	3,564	4,131	4,721	4,721
123	Investment in subsidiary companies	20,215	12,503	12,463	12,463
124	Other investments	3,085	4,243	3,960	3,960
128	Other special funds	0	0	0	0
	Total Other Property and Investments	26,864	20,877	21,144	21,144
	Current and Accrued Assets				
131	Cash	19	4,792	5,150	1,199
132	Interest special deposits	0	0	0	0
134	Other special deposits	0	0	0	0
135	Working funds	0	0	0	0
136	Temporary cash investments	78,236	23,370	157,150	36,581
	Notes and accounts receivable				
141	Notes receivable	0	0	0	0
142	Customer accounts receivable	177,429	212,379	197,889	202,440
143	Other accounts receivable	55,603	50,089	65,303	64,659
144	Accumulated provision for uncollectible accounts-credit	(19,196)	(23,011)	(23,525)	(24,065)
	Total notes and accounts receivable	213,836	239,457	239,667	243,034
145	Notes receivable from associated companies	350,000	90,000	0	0
146	Accounts receivable from associated companies	18,458	44,502	26,925	26,925
	Materials and supplies				
154	Plant materials and operating supplies	25,194	27,021	25,236	24,599
163	Stores expense undistributed	1,797	3,734	5,154	5,024
	Total materials and supplies	26,991	30,755	30,390	29,623
165	Prepayments	15,315	62,704	16,220	16,220
	Other current and accrued assets				
171	Interest and dividends receivable	227	28	134	134
172	Rents receivable	6,653	8,221	7,331	7,331
173	Accrued utility revenues	130,603	112,904	122,689	120,880
174	Miscellaneous current and accrued assets	1,055	4,556	23,346	23,002
190	Accumulated deferred income taxes (current)	45,830	47,557	49,697	49,250
	Total other current and accrued assets	184,368	173,266	203,197	200,597
	Total Current and Accrued Assets	887,223	668,846	678,699	554,179

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,  
Assets and Other Debits (Continued)  
(Thousands of Dollars)

<u>Acct. No.</u>	<u>Title of Account</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
	Deferred Debits				
181	Unamortized debt expense	\$ 15,452	\$ 13,878	\$ 14,323	\$ 11,947
182.3	Other regulatory assets	606,934	609,565	620,972	616,222
183	Preliminary survey and investigation charges	0	0	0	0
184	Clearing accounts	1,839	49	(594)	(594)
185	Temporary facilities	5	19	16	16
186	Miscellaneous deferred debits	84,510	74,136	61,358	36,947
189	Unamortized loss on reacquired debt	27,607	25,649	26,971	27,291
190	Accumulated deferred income taxes (noncurrent)	116,946	127,589	134,843	147,097
	Total Deferred Debits	<u>853,293</u>	<u>850,885</u>	<u>857,889</u>	<u>838,926</u>
	Total Assets and Other Debits	<u>\$ 4,208,544</u>	<u>\$ 4,109,996</u>	<u>\$ 4,257,997</u>	<u>\$ 4,173,355</u>

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31,  
Liabilities and Other Credits  
(Thousands of Dollars)

Acct. No.	Title of Account	2001	2002	2003	2004
<b>Proprietary Capital</b>					
201	Common stock issued	\$ 1,476,048	\$ 1,476,048	\$ 1,476,048	\$ 1,476,048
204	Preferred stock issued	81,619	81,619	50,519	50,519
207	Premium on capital stock	41	41	41	41
211	Miscellaneous paid-in capital	50,777	281,944	360,258	360,258
214	Capital stock expense	(15,927)	(7,072)	(6,773)	(6,773)
216	Unappropriated retained earnings	332,360	307,809	303,728	318,800
216.1	Unappropriated undistributed subsidiary earnings	(35)	(37)	(37)	(37)
217	Reacquired capital stock	(912,215)	(912,215)	(912,215)	(912,215)
219	Other comprehensive income	0	662	473	473
	Total Proprietary Capital	<u>1,012,668</u>	<u>1,228,799</u>	<u>1,272,042</u>	<u>1,287,114</u>
<b>Long-Term Debt</b>					
221	Bonds	1,792,446	1,495,415	1,510,937	1,380,365
224	Other long-term debt	9,475	9,475	9,475	9,475
226	Unamortized discount on long-term debt-debit	(8,763)	(7,912)	(5,819)	(4,811)
		<u>1,793,158</u>	<u>1,496,978</u>	<u>1,514,593</u>	<u>1,385,029</u>
	Less amount due within one year				
221	Bonds	(28,388)	(18,768)	(24,767)	(60,000)
	Total Long-Term Debt	<u>1,764,770</u>	<u>1,478,210</u>	<u>1,489,826</u>	<u>1,325,029</u>
<b>Other Noncurrent Liabilities</b>					
227	Obligations under capital leases (noncurrent)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Current and Accrued Liabilities</b>					
224	Long-term debt due within one year-other	28,388	18,768	24,767	60,000
231	Notes payable	0	14,707	22	2,001
232	Accounts payable	30,940	39,453	42,122	48,181
234	Accounts payable to associated companies	147,651	44,414	115,114	131,672
235	Customer deposits	4,659	11,674	16,039	16,039
236	Taxes accrued	73,855	95,618	86,605	99,062
237	Interest accrued	32,567	32,941	30,453	34,833
238	Dividends declared	1,310	1,091	611	611
240	Matured interest	0	0	0	0
241	Tax collections payable	4,042	3,389	3,490	3,992
242	Miscellaneous current and accrued liabilities	33,061	44,722	64,278	73,524
243	Obligations under capital-leases - current	0	0	0	0
283	Accumulated deferred income taxes-other (current)	5,057	4,798	4,684	4,740
	Total Current and Accrued Liabilities	<u>361,530</u>	<u>311,575</u>	<u>388,185</u>	<u>474,655</u>

**PPL ELECTRIC UTILITIES CORPORATION**

**Balance Sheet at December 31,  
Liabilities and Other Credits (Continued)  
(Thousands of Dollars)**

<u>Acct. No.</u>	<u>Title of Account</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Deferred Credits					
228.3	Accumulated provision for pensions and benefits	\$ 2,474	\$ 736	\$ 0	\$ 0
252	Customer advances for construction	105	198	174	174
253	Other deferred credits	250,877	242,989	229,313	173,780
254	Other regulatory liabilities	19,780	17,746	15,783	12,010
255	Accumulated deferred investment tax credits	27,791	25,023	22,255	19,510
281	Accumulated deferred income taxes - accelerated amortization property	0	0	0	0
282	Accumulated deferred income taxes - other property	499,709	535,050	564,402	606,199
283	Accumulated deferred income taxes - other (noncurrent)	268,840	269,670	276,017	274,884
	Total Deferred Credits	<u>1,069,576</u>	<u>1,091,412</u>	<u>1,107,944</u>	<u>1,086,557</u>
	Total Liabilities and Other Credits	<u>\$ 4,208,544</u>	<u>\$ 4,109,996</u>	<u>\$ 4,257,997</u>	<u>\$ 4,173,355</u>

Q. 1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Statement of income, in the form available.

A. 1. Attachment VI-B provides the requested statements of income for the twelve months ended December 31, 2001, 2002, 2003 and 2004.

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income  
Twelve Months Ended December 31  
(Thousands of Dollars)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>OPERATING REVENUES</u>	\$ 2,276,256	\$ 2,376,649	\$ 2,419,693	\$ 2,515,735
<u>OPERATING EXPENSE</u>				
401 - 402 Total Operation & Maintenance Expense	1,768,898	1,978,748	2,000,151	2,072,084
403 - 405 Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments	90,856	93,877	102,604	108,619
407 Regulatory Debits (Credits), net	8,219	(4,127)	6,997	4,750
408.1 Taxes Other Than Income Taxes	126,994	163,345	170,668	176,974
411.6/411.7 (Gain)/Loss From Disposition of Emission Allowances	147	84	(19)	0
Total Operating Expenses Prior to Federal & State Income Taxes	<u>1,995,114</u>	<u>2,231,927</u>	<u>2,280,401</u>	<u>2,362,427</u>
Operating Income Prior to Federal & State Income Taxes	<u>281,142</u>	<u>144,722</u>	<u>139,292</u>	<u>153,308</u>
<u>FEDERAL AND STATE INCOME TAXES</u>				
409.1 Federal Income Taxes	36,817	(13,009)	(3,859)	(9,086)
State Income Taxes	7,492	3,024	2,471	5,678
410.1 & 411.1				
Deferred Federal Income Taxes - Net	27,598	27,579	21,323	32,314
Deferred State Income Taxes - Net	3,957	(2,830)	(1,892)	(3,401)
411.4				
Investment Tax Credit Adjustments				
Deferrals	0	0	0	0
Amortization - Credit	(2,768)	(2,768)	(2,768)	(2,745)
Total Federal & State Income Taxes	<u>73,096</u>	<u>11,996</u>	<u>15,275</u>	<u>22,760</u>
Operating Income After Federal & State Income Taxes	<u>208,046</u>	<u>132,726</u>	<u>124,017</u>	<u>130,548</u>

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income  
Twelve Months Ended December 31  
(Thousands of Dollars)

		<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>OTHER INCOME AND DEDUCTIONS</u>					
Other Income					
415	Merchandising Income	\$ 28,196	\$ 9,967	\$ 1,691	\$ 572
416,417	Merchandising Expense	(27,293)	(9,325)	(1,488)	(386)
418.0	Non-Utility Operating Income (Loss)	(31)	(34)	(45)	0
418.1	Equity in Earnings of Subsidiary Companies	755	574	(39)	0
419.0	Interest & Dividend Income	11,333	17,033	6,791	5,254
419.1	Allowance for Other Funds Used	0	538	188	0
	<i>During Construction</i>				
421.1	Gain on Disposition of Property	106	177	8	3,250
421	Other Misc. Non-Operating Income	7,166	229	417	0
	Total Other Income	<u>20,232</u>	<u>19,159</u>	<u>7,523</u>	<u>8,690</u>
Other Income Deductions					
421.2	Loss on Disposition of Property	315	278	3	0
426	Miscellaneous	2,605	1,597	1,347	1,339
	Total Other Income Deductions	<u>2,920</u>	<u>1,875</u>	<u>1,350</u>	<u>1,339</u>
Taxes Applicable to Other Income Deductions					
408.2	Taxes Other Than Income Taxes	324	98	94	0
409.2	Federal Income Tax	(4,851)	4,123	1,704	2,573
	State Income Tax	(2,699)	1,899	546	734
410.2 & 411.2	Deferred Federal Income Taxes - Net	1,786	(419)	24	0
	Deferred State Income Taxes - Net	566	(133)	8	0
	Total Taxes Applicable to Other Income Deduction	<u>(4,874)</u>	<u>5,568</u>	<u>2,376</u>	<u>3,307</u>
	Income Before Interest Charges	<u>230,232</u>	<u>144,442</u>	<u>127,814</u>	<u>134,592</u>
<u>INTEREST CHARGES</u>					
427	Interest on Long-term Debt	99,282	94,456	91,115	83,339
428	Amortization of Debt Discount & Expense	3,035	4,859	5,952	4,699
428.1	Amortization of Loss on Reacquired Debt	1,993	2,047	2,447	2,734
429	Amortization of Premium on Debt-Credit	0	0	0	0
430	Interest on Debt to Associated Companies	0	0	0	0
431	Other Interest Expense	2,537	568	552	(234)
432	Allowance for Borrowed Funds Used				
	<i>During Construction</i>	(1,023)	(1,178)	(683)	(1,454)
	Net Interest Charges	<u>105,824</u>	<u>100,752</u>	<u>99,383</u>	<u>89,084</u>
	NET INCOME	<u>\$ 124,408</u>	<u>\$ 43,690</u>	<u>\$ 28,431</u>	<u>\$ 45,508</u>

- Q. 1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Plant in service

- A. 1. Attachment VI-C provides PPL Electric's plant in service balances by account as of December 31, 2001 and December 31, 2002. Plant in service as of December 31, 2003 and 2004 is provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service  
December 31,  
(Thousands of Dollars)

<u>Intangible</u>		2001	2002
301.0	Organization	\$ 476	\$ 476
302.0	Franchises and Consents	147	147
303.2	Misc Intang Plt - Computer Software	12,696	24,957
303.4	Misc Intang Plt - Other	1,035	1,035
	Subtotal - Intangible	<u>14,354</u>	<u>26,615</u>
<u>Transmission</u>			
350.2	Land	4,507	4,893
350.4	Land Rights	21,607	68,642
352.0	Structures and Improvements	28,362	28,438
353.0	Station Equipment	328,723	331,686
354.0	Towers and Fixtures	108,807	214,539
354.2	Clearing Land and R/W - Towers	6,090	11,214
355.0	Poles and Fixtures	2,085	77,548
355.2	Clearing Land and R/W - Poles	212	7,315
356.0	Overhead Conductors and Devices	79,094	176,434
357.0	Underground Conduit	0	4,176
358.0	Underground Conductor and Devices	0	12,787
359.0	Roads and Trails	5,596	5,614
	Subtotal - Transmission	<u>585,083</u>	<u>943,286</u>
<u>Distribution</u>			
360.2	Land	11,564	10,981
360.4	Land Rights	103,810	54,272
361.0	Structures and Improvements	24,704	24,520
362.0	Station Equipment	238,315	242,543
364.2	Towers and Fixtures	123,663	19,020
364.4	Poles and Fixtures	623,220	567,242
364.6	Clearing Land and R/W - Towers	5,297	219
364.8	Clearing Land and R/W - Poles	40,835	31,555
365.0	Overhead Conductors and Devices	586,544	494,094
366.0	Underground Conduit	106,067	107,231
367.0	Underground Conductor and Devices	255,351	269,393
368.2	Transformers - Overhead Type	195,174	196,167
368.4	Transformers - Submersible or Pad Mounted	121,371	124,907
368.6	Transformers - Non-Network Housing	1,682	1,621
369.0	Services	411,564	426,662
370.0	Meters	81,968	149,572
371.2	Installations on Customers Premises	319	319
371.4	Area Lighting Fixtures	4,829	4,863
373.2	Street Lighting and Signal Systems	67,363	80,610
	Subtotal - Distribution	<u>3,003,640</u>	<u>2,805,791</u>

PPL ELECTRIC UTILITIES CORPORATION

**Electric Plant in Service**  
**Year Ended December 31,**  
**(Thousands of Dollars)**

<u>General Plant</u>		2001	2002
389.0	Land and Land Rights	\$ 9,805	\$ 9,805
390.2	Structures and Improvements - Buildings	174,377	181,143
390.4	Structures and Improvements - Air Cond. Equip	22,779	25,151
391.2	Office Furniture and Equipment - Furniture	12,731	13,313
391.4	Office Furniture and Equipment - Mech Equip	778	786
391.6	Computer Equipment - General	1,709	235
391.8	Computer Equipment - Power Mgmt System	37,028	37,028
392.4	Transportation Equipment - Trailers	102	102
393.0	Stores Equipment	3,337	3,321
394.0	Tools & Work Equipment - L&S Line Crews	1,732	1,682
394.4	Tools & Work Equipment - Const Dept	3,390	3,294
394.6	Tools & Work Equipment - Other	7,631	7,126
394.8	Transportation Equipment - Garage Equipment	6,864	6,532
395.0	Laboratory Equipment	2,132	1,858
397.0	Communication Equipment	8,401	9,039
398.0	Miscellaneous Equipment	2,928	2,871
	Subtotal - General Plant	<u>295,724</u>	<u>303,286</u>
	Total	<u>\$ 3,898,801</u>	<u>\$ 4,078,978</u>

<u>General Plant - Leasehold Improvements</u>			
390.2	Structures and Improvements - Buildings	\$ 557	\$ 557
390.4	Structures and Improvements - Air Cond. Equip	494	494
394.4	Tools & Work Equipment - Const Dept	68	68
397.0	Communication Equipment	344	344
398.0	Miscellaneous Equipment	22	22
	Subtotal - General Plant	<u>1,485</u>	<u>1,485</u>
	Total - Leasehold Improvements	<u>\$ 1,485</u>	<u>\$ 1,485</u>

**SUMMARY:**

Intangible	\$ 14,354	\$ 26,615
Transmission	585,083	943,286
Distribution	3,003,640	2,805,791
General Plant	<u>297,209</u>	<u>304,771</u>
Total	<u>\$ 3,900,286</u>	<u>\$ 4,080,463</u>

- Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Accumulated depreciation

- A.1. Attachment VI-D provides PPL Electric's accumulated depreciation by account as of December 31, 2001 and December 31, 2002. Accumulated depreciation as of December 31, 2003 and 2004 are provided in Attachment V-A-3.

**PPL ELECTRIC UTILITIES CORPORATION**

**Accumulated Depreciation and Amortization  
December 31,  
(Thousands of Dollars)**

<u>Intangible</u>		2001	2002
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	\$ 10,486	\$ 11,755
303.4	Misc Intang Plt - Fiber Optic	344	413
	Subtotal - Intangible	10,830	12,168
<u>Transmission</u>			
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	7,992	29,059
352.0	Structures and Improvements	10,940	11,438
353.0	Station Equipment	103,126	109,533
354.0	Towers and Fixtures	60,068	95,841
354.2	Clearing Land and R/W - Towers	3,373	5,377
355.0	Poles and Fixtures	891	36,017
355.2	Clearing Land and R/W - Poles	94	3,096
356.0	Overhead Conductors and Devices	41,465	93,309
357.0	Underground Conduit	0	1,188
358.0	Underground Conductor and Devices	0	5,314
359.0	Roads and Trails	1,902	1,965
	Subtotal - Transmission	229,851	392,137
<u>Distribution</u>			
360.2	Land	Non-Depreciable	Non-Depreciable
360.4	Land Rights	40,697	21,291
361.0	Structures and Improvements	10,335	10,577
362.0	Station Equipment	81,259	84,734
364.2	Towers and Fixtures	35,982	2,733
364.4	Poles and Fixtures	222,914	186,711
364.6	Clearing Land and R/W - Towers	1,932	27
364.8	Clearing Land and R/W - Poles	17,142	14,647
365.0	Overhead Conductors and Devices	237,820	195,473
366.0	Underground Conduit	23,132	23,729
367.0	Underground Conductor and Devices	85,982	87,398
368.2	Transformers - Overhead Type	84,041	86,212
368.4	Transformers - Submersible or Pad Mounted	42,413	44,633
368.6	Transformers - Non-Network Housing	1,274	1,273
369.0	Services	209,590	219,496
370.0	Meters	26,341	29,617
371.2	Installations on Customers Premises	(272)	(258)
371.4	Area Lighting Fixtures	2,816	2,924
373.2	Street Lighting and Signal Systems	34,992	37,769
	Subtotal - Distribution	1,158,390	1,048,986

## PPL ELECTRIC UTILITIES CORPORATION

**Accumulated Depreciation and Amortization**  
**December 31,**  
**(Thousands of Dollars)**

<u>General Plant</u>		2001	2002
		Non-Depreciable	Non-Depreciable
389.0	Land and Land Rights		
390.2	Structures and Improvements - Buildings	\$ 48,137	\$ 49,837
390.4	Structures and Improvements - Air Cond. Equip	8,715	9,253
391.2	Office Furniture and Equipment - Furniture	5,014	5,147
391.4	Office Furniture and Equipment - Mech Equip	499	482
391.6	Computer Equipment - General	1,437	192
391.8	Computer Equipment - Power Mgmt System	37,028	37,028
392.4	Transportation Equipment - Trailers	77	85
393.0	Stores Equipment	1,812	1,775
394.0	Tools & Work Equipment - L&S Line Crews	834	906
394.4	Tools & Work Equipment - Const Dept	1,991	2,063
394.6	Tools & Work Equipment - Other	2,192	2,401
394.8	Transportation Equipment - Garage Equipment	2,831	2,896
395.0	Laboratory Equipment	1,332	1,231
397.0	Communication Equipment	4,847	5,034
398.0	Miscellaneous Equipment	1,400	1,423
	Subtotal - General Plant	<u>118,146</u>	<u>119,753</u>
	Total - Accumulated Depreciation	<u>\$ 1,517,217</u>	<u>\$ 1,573,044</u>

<u>General Plant - Leasehold Improvements</u>			
390.2	Structures and Improvements - Buildings	\$ 554	\$ 557
390.4	Structures and Improvements - Air Cond. Equip	491	494
394.4	Tools & Work Equipment - Const Dept	68	68
397.0	Communication Equipment	344	344
398.0	Miscellaneous Equipment	22	22
	Subtotal - General Plant	<u>1,479</u>	<u>1,485</u>
	Total - Accumulated Amortization - Leasehold Improvements	<u>\$ 1,479</u>	<u>\$ 1,485</u>

SUMMARY - Accumulated Depreciation and Amortization

Intangible	\$ 10,830	\$ 12,168
Transmission	229,851	392,137
Distribution	1,158,390	1,048,986
General Plant	<u>119,625</u>	<u>121,238</u>
Total - Accumulated Depreciation and Amortization	<u>\$ 1,518,696</u>	<u>\$ 1,574,529</u>

**PPL ELECTRIC UTILITIES CORPORATION**

**Exhibit JMK 1  
Cost Allocation Study  
Test Year Ended December 31, 2003**

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

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PPL ELECTRIC UTILITIES CORPORATION

Exhibit JMK 1  
Cost Allocation Study  
Test Year Ended December 31, 2003

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

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**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

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**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

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**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

**PREFACE**

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

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

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

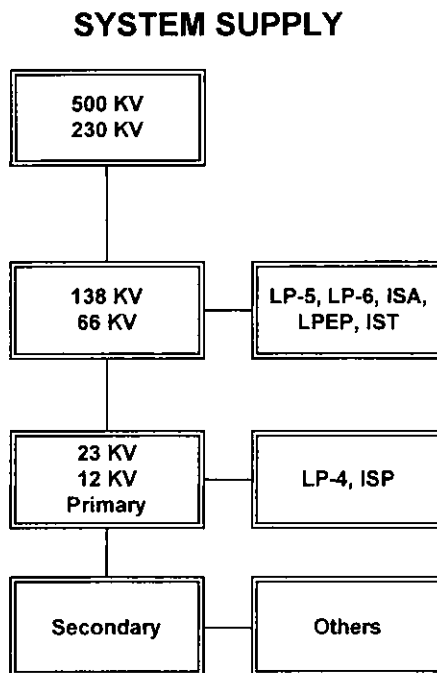
1. Operation and maintenance expenses
2. Depreciation and amortization expenses associated with the investment of utility facilities
3. Taxes, including income taxes
4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called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

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

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

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

The following block diagram illustrates this functional breakdown:



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

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

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

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

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

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

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

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

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**SUMMARY OF COST ALLOCATION STUDY**

**PRESENT AND PROPOSED RATES**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

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

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

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

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc P21	Output	Pa Jurisdct Distribution Only F85 03/17/04 HTY123103	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		477,098	288,095	3,350	56,687	78,217	21,377	1,629	1,876
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	477,098	288,095	3,350	56,687	78,217	21,377	1,629	1,876
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	7,572	4,483	42	1,278	1,292	349	8
6	TOTAL ADJUSTED SALES OF ELECTRICITY		RRTT	484,670	292,578	3,392	57,965	79,509	21,726	1,637	1,876
7	ANNUALIZATION PRESENT REVENUES		ANN	5,894	5,170	35	785	641	153	(77)	(8)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	490,564	297,748	3,427	58,730	80,050	21,879	1,560	1,870
9	OTHER OPERATING REVENUES		ROOT	21,286	12,760	617	1,802	3,955	1,118	73	10
	TOTAL OPERATING REVENUES		ROT	511,850	310,508	4,044	60,532	84,005	22,997	1,633	1,880
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENENCE EXPENSES</b>											
10	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
11	DISTRIBUTION		EE30	122,840	78,120	2,887	10,651	16,461	4,746	307	147
12	OTHER OPER & MAINT EXPENSES		EEOT	185,833	149,017	2,927	15,805	15,575	4,170	459	588
13	TOTAL OPER & MAINT EXPENSES		EE00	318,673	227,137	5,814	26,456	32,036	8,916	766	735
<b>DEPRECIATION EXPENSE</b>											
14	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
15	DISTRIBUTION		ED30	73,522	47,677	1,633	6,548	9,102	2,225	143	86
16	OTHER DEPREC EXP		EDOT	15,702	11,056	318	1,464	1,648	419	27	11
	TOTAL DEPRECIATION AND										
17	AMORTIZATION EXPENSE		ED00	89,224	58,733	1,951	8,012	10,750	2,644	170	97
<b>TAXES</b>											
18	CAPITAL STOCK PRESENT LEVEL		ET1	8,220	5,451	195	743	1,106	296	19	9
19	OTHER-W/O CAP STOCK		ET001	8,597	6,027	182	800	963	252	16	6
20	DEFERRED INCOME TAXES		TXTA	24,874	16,591	549	2,297	3,066	799	51	24
21	NET INVESTMENT TAX CREDIT		TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
22	GROSS RECEIPTS TAX		TXG	28,943	17,567	202	3,485	4,723	1,291	92	110
23	TOTAL PA INCOME TAX		TSIT1	(4,820)	(7,490)	(681)	1,141	2,009	580	33	82
24	TOTAL FED INC TAX		TFTX	(32,702)	(34,841)	(2,555)	2,053	3,990	1,244	66	240
25	TOTAL TAXES		TFIT1	30,575	1,801	(2,184)	10,285	15,371	4,324	268	470
26	TOTAL OPERATING EXPENSES		TEXP1	438,472	287,671	5,581	44,753	58,157	15,884	1,204	1,302
	<b>RETURN (LN 11 - 36)</b>		PRERTN	73,378	22,837	(1,537)	15,779	25,848	7,113	429	578
27	<b>TOTAL RATE BASE</b>		RBX	1,814,993	1,223,795	41,488	165,257	226,608	60,200	3,904	2,150
	<b>RATE OF RETURN (LN 47 / LN 48)</b>		PRRTR	4.04%	1.87%	-3.70%	9.55%	11.41%	11.82%	10.99%	26.88%
	<b>CLASS RATE IN % OF TOTAL</b>		PRCLRT	100.00%	46.16%	-91.63%	236.17%	282.14%	292.26%	271.80%	664.96%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc P21	Output	IST	LP-6	LPEP	ISA	GH	SLAL	L5-S
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TREV			0	0	0	0	0	0	0
2	DREV			1,888	243	371	660	4,924	17,755	28
3	STAS			0	0	0	0	0	0	0
4			RRT	1,888	243	371	660	4,924	17,755	28
5	S11	RCW4	R11	0	0	0	0	67	52	1
6			RRTT	1,888	243	371	660	4,991	17,807	29
7			ANN	(140)	54	(43)	(97)	(236)	(224)	(1)
8			ARTT	1,746	297	328	563	4,755	17,583	0
9			ROOT	4	1	27	1	366	551	1
			ROT	1,750	298	355	564	5,121	18,134	1
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENANCE EXPENSES</b>										
10			EE20	0	0	0	0	0	0	0
11			EE30	51	10	23	20	1,630	7,772	12
12			EEOT	504	48	88	35	1,466	5,140	10
13			EE00	555	58	111	55	3,096	12,912	22
<b>DÉPRECIATION EXPENSE</b>										
14			ED20	0	0	0	0	0	0	0
15			ED30	30	6	3	12	910	5,139	7
16			EDOT	3	0	7	1	165	584	0
<b>TOTAL DÉPRECIATION AND AMORTIZATION EXPENSE</b>										
17			ED00	33	6	10	13	1,075	5,723	7
<b>TAXES</b>										
18			ET1	3	1	5	1	109	282	1
19			ET001	1	0	5	0	95	246	0
20			TXTA	7	2	20	3	304	1,156	2
21			TX93	0	0	(3)	0	(34)	(48)	0
22			TXG	103	18	19	33	281	1,037	2
23			TSIT1	102	21	16	45	(94)	(582)	(1)
24			TFTX	316	65	48	139	(526)	(2,933)	(5)
25			TFIT1	532	107	109	221	124	(855)	(1)
26			TEXP1	1,120	171	230	289	4,295	17,780	28
			PRRTN	630	127	125	275	826	354	(27)
27			RBX	759	153	859	300	22,912	68,432	181
			PRRTR	83.00%	83.01%	14.55%	91.67%	3.61%	0.53%	-14.92%
			PRCLRT	2053.09%	2053.15%	359.94%	2287.36%	89.17%	13.18%	-368.97%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc P23	Output	Pa Jurisdct Distribution Only F65 03/17/04 HTY123103	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		627,527	389,204	3,887	77,147	114,715	29,724	1,999	1,502
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRTP	627,527	389,204	3,887	77,147	114,715	29,724	1,999	1,502
5	LATE PAY CHARGES PROPOSED		R11P	8,302	4,916	46	1,402	1,416	382	10	0
6	TOT ADJUSTED SALE OF ELECTRICITY		RRTTP	635,829	374,120	3,933	78,549	116,131	30,106	2,009	1,502
7	ANNUALIZATION PROPOSED REVS		ANNP	7,924	6,709	41	1,056	798	203	(95)	(4)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	643,753	380,829	3,974	79,605	116,929	30,309	1,914	1,498
9	OTHER OPERATING REVENUES		ROOT	21,286	12,729	619	1,799	3,976	1,125	73	10
10	TOTAL OPERATING REVENUES		ROTP	665,039	393,558	4,593	81,404	120,905	31,434	1,987	1,508
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
11	TRANSMISSION		EE20	0	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	122,840	78,120	2,887	10,651	16,461	4,746	307	147
13	OTHER OPER & MAINT EXPENSES		EE0T	195,833	149,017	2,927	15,805	15,575	4,170	459	588
14	TOTAL OPER & MAINT EXPENSES		EE00	318,673	227,137	5,814	26,456	32,036	8,916	766	735
<b>DEPRECIATION EXPENSE</b>											
15	TRANSMISSION		ED20	0	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	73,522	47,677	1,633	6,548	9,102	2,225	143	86
17	OTHER DEPRECIATION EXPENSE		ED0T	15,702	11,056	318	1,464	1,648	419	27	11
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		ED00	89,224	58,733	1,951	8,012	10,750	2,644	170	97
<b>TAXES</b>											
19	CAPITAL STOCK PROP LEVEL		ET1P	8,220	5,451	195	743	1,106	296	19	9
20	OTHER-W/O CAP STOCK		ET001	8,597	6,027	182	800	963	252	16	6
21	DEFERRED INCOME TAXES		TXTA	24,874	16,591	549	2,297	3,066	799	51	24
22	NET INVESTMENT TAX CREDIT		TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
23	GROSS RECEIPTS TAX		TXG	37,981	22,469	234	4,697	6,899	1,788	113	88
24	TOTAL PA INCOME TAX		TSIT1	9,520	280	(631)	3,098	5,466	1,370	66	47
25	TOTAL FED INC TAX		TFTX	12,518	(10,336)	(2,398)	8,224	14,893	3,735	170	130
26	TOTAL TAXES		TFIT1	99,784	39,342	(1,926)	19,697	32,024	8,135	428	303
27	TOTAL OPERATING EXPENSES		TEXP1	507,681	325,212	5,839	54,165	74,810	18,695	1,364	1,135
28	RETURN (LN 11 - 38)		PRERTN	157,358	68,346	(1,246)	27,239	46,095	11,739	623	373
29	TOTAL RATE BASE		RBX	1,814,993	1,223,795	41,488	165,257	226,608	60,200	3,904	2,150
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	8.67%	5.58%	-3.00%	16.48%	20.34%	19.50%	15.96%	17.35%
31	CLASS RATE IN % OF TOTAL		PRCLRT	100.00%	46.29%	-91.58%	236.39%	282.43%	292.57%	272.03%	665.35%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES AT PROPOSED RATE LEVELS  
 \$1,000

Line No.	Input	Alloc P23	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>										
<b>SALES OF ELECTRICITY</b>										
1	TRANSMISSION REVENUES	TREVP		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP		1,355	167	463	661	6,778	19,864	61
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		R RTP	1,355	167	463	661	6,778	19,864	61
5	LATE PAY CHARGES PROPOSED		R11P	0	0	0	0	73	57	0
6	TOT ADJUSTED SALE OF ELECTRICITY		R RTP	1,355	167	463	661	6,851	19,921	61
7	ANNUALIZATION PROPOSED REVS		ANNP	(96)	38	(55)	(98)	(316)	(256)	(1)
8	TOT ADJUSTED SALE OF ELECTRICITY		ARTTP	1,259	205	408	563	6,535	19,665	60
9	OTHER OPERATING REVENUES		ROOT	4	1	27	1	368	554	1
10	TOTAL OPERATING REVENUES		ROTP	1,263	206	435	564	6,903	20,219	61
<b>OPERATING EXPENSES</b>										
<b>OPERATING AND MAINTENANCE EXPENSES</b>										
11	TRANSMISSION		EE20	0	0	0	0	0	0	0
12	DISTRIBUTION		EE30	51	10	23	20	1,630	7,772	12
13	OTHER OPER & MAINT EXPENSES		EEOT	504	48	88	35	1,466	5,140	10
14	TOTAL OPER & MAINT EXPENSES		EE00	555	58	111	55	3,096	12,912	22
<b>DEPRECIATION EXPENSE</b>										
15	TRANSMISSION		ED20	0	0	0	0	0	0	0
16	DISTRIBUTION		ED30	30	6	3	12	910	5,139	7
17	OTHER DEPRECIATION EXPENSE		EDOT	3	0	7	1	165	584	0
<b>TOTAL DEPRECIATION AND</b>										
18	AMORTIZATION EXPENSE		ED00	33	6	10	13	1,075	5,723	7
<b>TAXES</b>										
19	CAPITAL STOCK PROP LEVEL		ET1P	3	1	5	1	109	282	1
20	OTHER-W/O CAP STOCK		ET001	1	0	5	0	95	246	0
21	DEFERRED INCOME TAXES		TXTA	7	2	20	3	304	1,156	2
22	NET INVESTMENT TAX CREDIT		TX93	0	0	(3)	0	(34)	(48)	0
23	GROSS RECEIPTS TAX		TXG	74	12	24	33	366	1,160	4
24	TOTAL PA INCOME TAX		TSIT1	57	12	23	45	73	(387)	2
25	TOTAL FED INC TAX		TFTX	172	38	71	139	(1)	(2,319)	5
26	TOTAL TAXES		TFIT1	314	65	145	221	932	90	14
27	TOTAL OPERATING EXPENSES		TEXP1	902	129	266	269	5,103	18,725	43
28	RETURN (LN 11 - 36)		PRRTN	361	77	169	275	1,800	1,494	18
29	TOTAL RATE BASE		RBX	759	153	859	300	22,912	66,432	181
30	RATE OF RETURN (LN 47 / LN 48)		PRRTR	47.56%	50.33%	19.67%	91.67%	7.86%	2.25%	9.84%
31	CLASS RATE IN % OF TOTAL		PRCLRT	2054.46%	2054.70%	360.15%	2269.06%	89.36%	13.12%	-369.31%

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY – PRESENT RATES**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2003**

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

**SECTION III**

**PART I**

**ASSIGNMENT TO WHOLESALE SERVICES**

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>ELECTRIC PLANT IN SERVICE</b>								
1	TRANSMISSION FUNCTION	Q20	SK401T	P20	963,462	963,462	0	0
<b>DISTRIBUTION PLANT SUBSTATIONS</b>								
2	PRIMARY	Q28	SD20	P28	261,225	0	1,694	259,531
3	SECONDARY	Q29	SD30	P29	4,380	0	0	4,380
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	2,487	0	0	2,487
5	TOTAL SUBSTATIONS			PSS	268,072	0	1,694	266,378
<b>OVERHEAD LINES</b>								
6	PRIMARY	Q32	SD20	P32	364,973	0	501	364,472
<b>SECONDARY</b>								
7	DEMAND COMPONENT	Q33D	SD30	P33D	319,004	0	0	319,004
8	CUSTOMER COMPONENT	Q33C	SC30	P33C	502,658	0	0	502,658
9	STREET LIGHTING	Q34	SK401	P34	35,853	0	0	35,853
10	TOTAL OVERHEAD LINES			POL	1,222,488	0	501	1,221,987
<b>UNDERGROUND LINES</b>								
11	PRIMARY	Q36	SD20	P36	74,093	0	162	73,931
<b>SECONDARY</b>								
12	DEMAND COMPONENT	Q37D	SD30	P37D	161,112	0	0	161,112
13	CUSTOMER COMPONENT	Q37C	SC30	P37C	151,505	0	0	151,505
14	TOTAL UNDERGROUND LINES			PUG	386,710	0	162	386,548
<b>LINE TRANSFORMERS</b>								
15	DEMAND COMPONENT	Q38D	SD30	P38D	99,209	0	0	99,209
16	CUSTOMER COMPONENT	Q38C	SCW8	P38C	230,074	0	0	230,074
17	TOTAL LINE TRANSFORMERS			PLT	329,283	0	0	329,283
<b>SERVICES</b>								
18	DEMAND COMPONENT	Q39D	SD30	P39D	7,194	0	0	7,194
19	CUSTOMER COMPONENT	Q39C	SCW9	P39C	444,067	0	0	444,067
20	TOTAL SERVICES			PSV	451,261	0	0	451,261
21	METERS	Q43	SCW1	P43	227,475	196	60	227,219
22	AREA LIGHTING FIXTURES	Q46	SK401	P46	5,281	0	0	5,281
23	STREET LIGHTING	Q47	SK401	P47	75,512	0	0	75,512
24	TOTAL DISTRIBUTION PLANT			P30	2,966,082	196	2,417	2,963,469
25	GENERAL PLANT	Q88	SK939	P88	331,228	17,419	172	313,837
26	INTANGIBLE PLANT	Q95	SK939	P95	21,797	1,146	11	20,640
27	TOTAL ELECTRIC PLANT IN SERVICE			P00	4,282,569	982,223	2,600	3,297,746

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DEPRECIATION RESERVE</b>							
1	TRANSMISSION FUNCTION	H20	SK401T	A20	402,246	402,246	0
<b>DISTRIBUTION PLANT SUBSTATIONS</b>							
3	PRIMARY	H28	SD20	A28	94,908	0	660
4	SECONDARY	H29	SD30	A29	1,595	0	0
5	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	1,451	0	0
6	TOTAL SUBSTATIONS			AST	97,954	0	660
<b>OVERHEAD LINES</b>							
7	PRIMARY	H32	SD20	A32	127,686	0	189
<b>SECONDARY</b>							
8	DEMAND COMPONENT	H33D	SD30	A33D	112,468	0	0
9	CUSTOMER COMPONENT	H33C	SC30	A33C	178,251	0	0
10	STREET LIGHTING	H34	SK401	A34	11,256	0	0
11	TOTAL OVERHEAD LINES			AOL	429,661	0	189
<b>UNDERGROUND LINES</b>							
12	PRIMARY	H36	SD20	A36	22,960	0	25
<b>SECONDARY</b>							
13	DEMAND COMPONENT	H37D	SD30	A37D	49,926	0	0
14	CUSTOMER COMPONENT	H37C	SC30	A37C	46,949	0	0
15	TOTAL UNDERGROUND LINES			AUG	119,835	0	25
<b>LINE TRANSFORMERS</b>							
16	DEMAND COMPONENT	H38D	SD30	A38D	41,332	0	0
17	CUSTOMER COMPONENT	H38C	SCW8	A38C	95,853	0	0
18	TOTAL LINE TRANSFORMERS			ALT	137,185	0	0
<b>SERVICES</b>							
19	DEMAND COMPONENT	H39D	SD30	A39D	3,674	0	0
20	CUSTOMER COMPONENT	H39C	SCW9	A39C	226,751	0	0
21	TOTAL SERVICES			ASV	230,425	0	0
22	METERS	H43	SCW1	A43	36,530	31	12
23	AREA LIGHTING FIXTURES	H46	SK401	A46	2,843	0	0
24	STREET LIGHTING	H47	SK401	A47	41,352	0	0
25	TOTAL DISTRIBUTION PLANT			A30	1,095,785	31	886
26	GENERAL PLANT	H88	SK939	A88	123,802	6,511	64
27	INTANGIBLE PLANT	H95	SK939	A95	4,177	220	2
28	TOTAL DEPRECIATION AND AMORTIZATION RESERVE			A00	1,626,010	409,008	952
* DIRECT ASSIGNMENT							

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>SUBTRACTIVE ADJUSTMENTS</b>							
<b>ACCUM DEFERRED INCOME TAXES</b>							
<b>REPAIR ALLOWANCE ELECTION</b>							
1	TRANSMISSION PROPERTY	TC41E	SK401T	DF41E	490	490	0
2	DISTRIBUTION PROPERTY	TC41F	SP30	DF41F	7,879	1	6
3	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	8,369	491	6
<b>CLASS LIFE</b>							
4	TRANSMISSION	TC42E	SK401T	DF42E	358	358	0
5	DISTRIBUTION	TC42F	SP30	DF42F	1,038	0	1
6	TOTAL CLASS LIFE			DF42T	1,396	358	1
<b>REMOVAL COSTS</b>							
7	TRANSMISSION	TC43E	SK401T	DF43E	109	109	0
8	DISTRIBUTION	TC43F	SP30	DF43F	175	0	0
9	TOTAL REMOVAL COSTS			DF43T	284	109	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
10	TRANSMISSION	TC45E	SK401T	DF45E	(14,663)	(14,663)	0
11	DISTRIBUTION	TC45F	SK401	DF45F	(47,031)	0	0
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(61,694)	(14,663)	0
<b>ACRS AND MACRS</b>							
13	TRANSMISSION PROPERTY	TC46E	SK401T	DF46E	35,192	35,192	0
14	DISTRIBUTION PROPERTY	TC46F	SP30	DF46F	292,628	20	237
15	GENERAL PROPERTY	TC46G	SK939	DF46G	41,001	2,156	21
16	TOTAL ACRS AND MACRS			DF46T	368,821	37,368	258
17	TOTAL ACCUM DEFERRED INCOME TAXES			DFT	317,176	23,663	265
18	CUSTOMER ADVANCES	AC	SK401	CA00	174	0	0
19	CUSTOMER DEPOSITS	AD	SK401	DA00	16,039	0	0
20	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	333,389	23,663	265

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>ADDITIVE ADJUSTMENTS</b>								
<b>PLANT HELD FOR FUTURE USE</b>								
1	TRANSMISSION PLANT	QF20	SK401T	PF20	13,157	13,157	0	0
2	DISTRIBUTION PLANT	QF30	SD20	PF30	2,213	0	12	2,201
3	GENERAL PLANT	QF88	SK938	PF88	0	0	0	0
4	TOTAL PLANT FUTURE USE			PF00	15,370	13,157	12	2,201
5	<b>TOTAL ADDITIVE ADJUSTMENTS</b>			PLADD	15,370	13,157	12	2,201
6	<b>NET ORIG COST RATE BASE</b>			NOP	2,338,540	562,709	1,395	1,774,436
<b>WORKING CAPITAL</b>								
<b>PLANT MATERIALS &amp; SUPPLIES</b>								
7	TRANSMISSION/DISTRIBUTION	M14	SAT2	W14	29,674	7,277	18	22,379
8	TOTAL MATERIALS & SUPPLIES			WCD	29,674	7,277	18	22,379
<b>WORKING CASH</b>								
9	WORKING CASH - O & M	CASH	SWCAP	WCA	14,164	3,404	9	10,751

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>WORKING CAPITAL CONTINUED</b>								
<b>WORKING CASH CONTINUED</b>								
<b>PREPAYMENTS</b>								
1	PROPERTY INSURANCE	MCPD	SAT2	WCPID	(41)	(10)	0	(31)
2	RENTS	MCPR	SAT2	WCPR	0	0	0	0
3	POSTAGE	MCPO	SK939	WCPO	381	20	0	381
4	PPUC ANNUAL ASSESS	MCPRE	SK401	WCPRE	1,812	0	0	1,812
5	MISCELLANEOUS	MCPM	SK939	WCPM	0	0	0	0
6	TOTAL PREPAYMENTS			WCPT	2,152	10	0	2,142
7	ACCRUED TAXES	MCT	SP01	WCT	16,566	3,574	10	12,982
8	SUBTOTAL WORKING CAPITAL			SUBWC	62,558	14,265	37	48,254
<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>								
9	SEMI ANNUAL INTEREST		SRBX	EAS	(10,146)	(2,438)	(6)	(7,702)
10	PREFERRED DIVIDEND PAYMENT		SRBX	FAS	4	1	0	3
11	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(10,142)	(2,437)	(6)	(7,699)
12	TOTAL WORKING CASH			CWC	22,740	4,551	13	18,176
13	TOTAL WORKING CAPITAL			W00	52,414	11,828	31	40,555
14	TOTAL RATE BASE			RBX	2,390,954	574,537	1,428	1,814,991

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
1	TRANSMISSION	G20	SK401T	EE20	71,900	71,900	0
<b>DISTRIBUTION SUBSTATIONS</b>							
2	PRIMARY	G28	SP28	EE28	10,163	0	68
3	SECONDARY	G29	SP29	EE29	188	0	0
4	TOTAL SUBSTATIONS			EESS	10,331	0	68
<b>OVERHEAD LINES</b>							
5	PRIMARY	G32	SP32	EE32	13,628	0	19
6	SECONDARY						
6	DEMAND COMPONENT	G33D	SP33D	EE33D	11,911	0	0
7	CUSTOMER COMPONENT	G33C	SP33C	EE33C	18,776	0	0
8	STREET LIGHTING	G34	SP34	EE34	1,339	0	0
9	TOTAL OVERHEAD LINES			EEOL	45,654	0	19
<b>UNDERGROUND LINES</b>							
10	PRIMARY	G36	SP36	EE36	2,404	0	5
11	SECONDARY						
11	DEMAND COMPONENT	G37D	SP37D	EE37D	5,226	0	0
12	CUSTOMER COMPONENT	G37C	SP37C	EE37C	4,914	0	0
13	TOTAL UNDERGROUND LINES			EEUG	12,544	0	5
<b>LINE TRANSFORMERS</b>							
14	DEMAND COMPONENT	G38D	SP38D	EE38D	868	0	0
15	CUSTOMER COMPONENT	G38C	SP38C	EE38C	2,014	0	0
16	TOTAL LINE TRANSFORMERS			EELT	2,882	0	0
<b>SERVICES</b>							
17	DEMAND COMPONENT	G39D	SP39D	EE39D	90	0	0
18	CUSTOMER COMPONENT	G39C	SP39C	EE39C	5,592	0	0
19	TOTAL SERVICES			EESV	5,682	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	SP30	EE42	20,372	1	17
21	METERS	G43	SP43	EE43	11,696	10	3
22	STREET LIGHTING	G46	SP46	EE46	5,365	0	0
23	CUSTOMER INSTALLATIONS	G47	SP47	EE47	8,435	0	0
24	TOTAL DISTRIBUTION			EE30	122,961	11	110
<b>CUSTOMER ACCOUNTS</b>							
25	METER READING	G50	SCW2	EE50	9,766	0	1
26	COLLECTION EXPENSES	G51	SCW5	EE51	5,918	0	0
27	PROPERTY DAMAGE DISTRIBUTION	G53	SP30	EE53	1,485	0	1
28	UNCOLLECTIBLE ACCOUNTS	G54	SCW5	EE54	18,999	0	0
29	OTHER CUSTOMER ACCTS EXPENSE	G55	SC10	EE55	18,591	0	0
30	TOTAL CUSTOMER ACCTS			EE56	54,759	0	2
<b>CUSTOMER SERVICE &amp; INFORMATION</b>							
31	908 - ON TRACK	G60	SK401	EE60	1,741	0	0
32	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	SK401	EE61	2,700	0	0
33	908 - WRAP	G62	SK401	EE62	5,843	0	0
34	OTHER 908 - 910	G63	SK401	EE63	1,044	0	0
35	TOTAL CUST. SERVICE & INFORMATION			EE64	11,328	0	0
36	SALES	G65	SK401	EE65	3,638	0	0
	* DIRECT ASSIGNMENT						

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>								
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
1	PPUC REGULATORY	G70	SK401	EE70	3,534	0	0	3,534
2	FERC REGULATORY	G71	SC11	EE71	92	46	46	0
3	EMPLOYEE BENEFITS	G73	SK929	EE73	41,925	2,205	22	39,698
4	SUSTAINABLE ENERGY FUND	G74	SK401	EE74	3,392	0	0	3,392
5	OTHER A & G	G75	SP00	EE75	87,727	20,120	54	67,553
6	TOT ADMIN & GENERAL EXPENSES			EE79	138,670	22,371	122	114,177
7	TOTAL O & M BEFORE ADJUST			EE80	401,256	94,282	234	306,740
<b>ADJUSTMENTS TO O &amp; M EXPENSES</b>								
8	EMPLOYEE WAGES AND BENEFITS	G81	SK929	EE81	10,748	565	6	10,177
9	RATE CASE EXPENSES	G82	SK401	EE82	1,000	0	0	1,000
10	INTEREST EXPENSE ON CUST DEPOSITS	G83	SK401	EE83	187	0	0	187
11	SOCIAL PROGRAMS	G84	SK401	EE84	4,618	0	0	4,618
12	AUTOMATED METER READING SEVERENCE	G85	SK401	EE85	(7,054)	0	0	(7,054)
13	STORM EXPENSE (HURRICANE ISABEL)	G88	SK401	EE86	3,002	0	0	3,002
14	ENVIRONMENTAL REMEDIATION	G87	SK929	EE87	0	0	0	0
15	TOTAL ADJUSTMENTS			EE99	12,501	565	6	11,930
16	TOTAL OPER & MAINT EXPENSES * DIRECT ASIGNMENT			EE00	413,757	94,847	240	318,670

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>DEPRECIATION EXPENSE</b>								
1	TRANSMISSION	GD20	SK401T	ED20	16,576	16,576	0	0
<b>DISTRIBUTION</b>								
<b>SUBSTATIONS</b>								
2	PRIMARY	GD28	SP28	ED28	4,485	0	29	4,436
3	SECONDARY	GD29	SP29	ED29	108	0	0	108
4	TOTAL SUBSTATIONS			EDSS	4,573	0	29	4,544
<b>OVERHEAD LINES</b>								
5	PRIMARY	GD32	SP32	ED32	7,879	0	11	7,868
<b>SECONDARY</b>								
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	6,913	0	0	6,913
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	10,927	0	0	10,927
8	STREET LIGHTING	GD34	SP34	ED34	733	0	0	733
9	TOTAL OVERHEAD LINES			EDOL	26,452	0	11	26,441
<b>UNDERGROUND LINES</b>								
10	PRIMARY	GD36	SP36	ED36	1,916	0	4	1,912
<b>SECONDARY</b>								
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	4,165	0	0	4,165
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	3,917	0	0	3,917
13	TOTAL UNDERGROUND LINES			EDUG	9,998	0	4	9,994
<b>LINE TRANSFORMERS</b>								
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	2,625	0	0	2,625
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	6,087	0	0	6,087
16	TOTAL LINE TRANSFORMERS			EDLT	8,712	0	0	8,712
<b>SERVICES</b>								
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	189	0	0	189
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	11,647	0	0	11,647
19	TOTAL SERVICES			EDSV	11,836	0	0	11,836
20	METERS	GD43	SP43	ED43	7,744	7	2	7,735
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	205	0	0	205
22	STREET LIGHTING	GD47	SP47	ED47	4,055	0	0	4,055
23	TOTAL DISTRIBUTION			ED30	73,575	7	48	73,522
24	GENERAL	GD88	SK939	ED88	7,367	387	4	6,976
25	INTANGIBLE	GD96	SK939	ED96	5,087	268	3	4,816
26	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	102,605	17,238	53	85,314
<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>								
27	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	4,706	791	2	3,913
28	TOTAL ADJUSTMENTS			GD99	4,706	791	2	3,913
29	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00A	107,311	18,029	55	89,227

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>TAXES TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS</b>								
1	CAPITAL STOCK	GT1	SP01	ET1	10,491	2,264	7	8,220
2	CAPITAL STOCK ADJUSTMENT	GT1A	SP01	ET1A	58	13	0	45
3	PUBLIC UTILITY REALTY	GT3	SP01	ET3	3,562	769	2	2,791
4	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	SP01	ET3A	(311)	(67)	0	(244)
5	LOCAL PROPERTY TAXES	GT4	SP01	ET4	935	202	1	732
6	OTHER TAXES	GT6	SP01	ET6	(2,395)	(617)	(1)	(1,877)
7	PAYROLL TAXES	GP01	SK939	EP01	6,326	333	3	5,990
8	PAYROLL TAXES ADJUSTMENT	GP01A	SK939	EP01A	579	30	0	549
9	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	19,245	3,027	12	16,206
10	CAPITAL STOCK PROPOSED ONLY	GT1P	SK401	ET1P	611	0	0	611
11	TOTAL AT PROPOSED LEVEL			ET01P	19,856	3,027	12	16,817
<b>INVESTMENT TAX CREDIT AMORTIZATION</b>								
12	TRANSMISSION	ITDA91	SK401T	TXA91	(841)	(841)	0	0
13	DISTRIBUTION	ITDA92	SP30	TXA92	(1,927)	0	(2)	(1,925)
14	TOTAL INVESTMENT TAX CREDIT			TX93	(2,768)	(841)	(2)	(1,925)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>TAXES</b>								
<b>DEFERRED INCOME TAXES</b>								
1	ADJUST GROSS RECEIPTS TAX	ITD02	SRRBG	TX02	336	73	0	263
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>								
2	TRANSMISSION	ITD04	SK401T	TX04	(4,035)	(4,035)	0	0
3	DISTRIBUTION	ITD06	SK401	TX06	(5,516)	0	0	(5,516)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(9,551)	(4,035)	0	(5,516)
5	VACATION PAY	ITD08	SK939	TX08	(351)	(18)	0	(333)
6	TAXES CAPITALIZED	ITD12	SP01	TX12	0	0	0	0
7	A & G CAPITALIZED	ITD15	SK929	TX15	(402)	(21)	0	(381)
8	IRC 263A AMORTIZATION	ITD22	SK939	TX22	574	30	0	544
9	OBSOLETE INVENTORY	ITD23	SP30	TX23	(88)	0	0	(88)
10	HURRICANE ISABEL DEFERRAL	ITD25	SK939	TX25	6,229	328	3	5,898
11	FIN45 RENT AMORTIZATION	ITD26	SK939	TX26	(334)	(18)	0	(316)
12	SOFTWARE AMORTIZATION	ITD27	SK401	TX27	65	0	0	65
13	PENSION/POST EMPL/SEVERENCE	ITD24	SK939	TX24	200	11	0	189
14	ENVIRONMENTAL CLEANUP	ITD30	SP00	TX30	418	96	0	322
15	CLEARING ACCOUNTS	ITD39	SK939	TX39	207	11	0	196
16	<b>BALANCE CARRIED FORWARD DEFERRED INCOME TAXES</b>			TXST	(2,697)	(3,543)	3	843

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>	<b>BALANCE BROUGHT FORWARD</b>						
	<b>DEFERRED INCOME TAXES</b>						
			TXST	(2,697)	(3,543)	3	843
	<b>CONTINUED</b>						
	<b>CLASS LIFE</b>						
<b>2</b>	ITD42E	SK401T	TX42E	(491)	(491)	0	0
<b>3</b>	ITD42F	SP30	TX42F	(1,521)	0	(1)	(1,520)
<b>4</b>			TX42T	(2,012)	(491)	(1)	(1,520)
	<b>REMOVAL COSTS</b>						
<b>5</b>	ITD43E	SK401T	TX43E	(77)	(77)	0	0
<b>6</b>	ITD43F	SP30	TX43F	(184)	0	0	(184)
<b>7</b>			TX43T	(261)	(77)	0	(184)
	<b>ACRS AND MACRS</b>						
<b>8</b>	ITD48E	SK401T	TX48E	5,432	5,432	0	0
<b>9</b>	ITD48F	SP30	TX48F	33,738	2	27	33,709
<b>10</b>	ITD46G	SK939	TX46G	2,424	127	1	2,296
<b>11</b>			TX46T	41,594	5,561	28	36,005
	<b>REPAIR ALLOWANCE ELECTION</b>						
<b>12</b>	ITD48E	SK401T	TX48E	(40)	(40)	0	0
<b>13</b>	ITD48F	SP30	TX48F	(638)	0	(1)	(638)
<b>14</b>			TX48	(679)	(40)	(1)	(638)
<b>15</b>	ITD49	SP01	TX49	131	28	0	103
<b>16</b>	ITD54	SP00	TX54	518	119	0	399
<b>17</b>	ITD62	SCW5	TX62	(213)	0	0	(213)
<b>18</b>			TXT	36,381	1,557	29	34,795
<b>19</b>	ITD71	SK939	TX71	(10,480)	(551)	(5)	(9,924)
<b>20</b>			TXTA	25,901	1,006	24	24,871

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES SUMMARY  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
					Transmission	Resale Primary*	Distribution - Primary/Secondary
<b>OPERATING EXPENSES</b>							
1			EE20	71,900	71,900	0	0
2			EE30	122,961	11	110	122,840
3			EE56	54,759	0	2	54,757
4			EE64	11,328	0	0	11,328
5			EE65	3,638	0	0	3,638
6			EE79	136,670	22,371	122	114,177
7			EE99	12,501	565	6	11,930
8			EE00	413,757	94,847	240	318,670
9			ED00A	107,311	18,029	55	89,227
<b>TAXES OTHER THAN INCOME</b>							
10			ET01	19,245	3,027	12	16,206
<b>MISC ALLOWABLE EXPENSES</b>							
11			TXG	37,061	8,092	26	28,943
12			TXTA	25,901	1,006	24	24,871
13			TX93	(2,768)	(841)	(2)	(1,925)
14			OEBT	600,507	124,160	355	475,992
<b>PA AND FEDERAL INCOME TAXES FROM PAGE 18 AND NOT PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN</b>							
15			TSTX	(3,600)	1,218	2	(4,820)
16			TFTX	(30,626)	2,082	(5)	(32,703)
17			TX99	45,213	14,584	57	30,572
18			TOE	566,281	127,460	352	438,469

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATING REVENUES</b>							
<b>SALE OF ELECTRICITY</b>							
1	TRANSMISSION REVENUES	TREV		135,423	135,423	0	0
2	DISTRIBUTION REVENUES	DREV		477,529	0	431	477,098
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	612,952	135,423	431	477,098
5	LATE PAYMENT CHARGES		R11	7,717	144	2	7,571
6	TOT ADJ'D SALE OF ELECTRICITY		RRTT	620,669	135,567	433	484,669
7	ANNUALIZATION		ANN	7,483	1,589	0	5,894
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	628,152	137,156	433	490,563
<b>OTHER OPERATING REVENUES</b>							
9	MISCELLANEOUS SERVICE REVS	S20	SK401 R20	(125)	0	0	(125)
<b>RENT-ELECTRIC PROPERTY</b>							
10	TRANSMISSION RELATED	S23	SK401T R23	199	199	0	0
11	DISTRIBUTION RELATED	S24	SP30 R24	18,790	1	15	18,774
<b>OTHER ELECTRIC REVENUE</b>							
12	TRANSMISSION RELATED	S26	SK401T R26	18,455	18,455	0	0
13	DISTRIBUTION RELATED	S27	SP30 R27	1,989	0	2	1,987
14	OTHER	S37	SK939 R37	686	36	0	650
15	TOTAL OTHER OPERATING REVS		ROOT	39,994	18,691	17	21,286
16	TOTAL OPERATING REVENUES		ROT	668,146	155,847	450	511,849
17	BASE FOR GROSS RECEIPTS TAX		RRBG	628,152	137,156	433	490,563
18	GROSS RECEIPTS TAX @ 5.9%		TXGR	37,061	8,092	26	28,943

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DERIVATION-</b>							
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>							
1	OPERATING REVENUES		ROT	668,146	155,847	450	511,849
	MINUS: OPERATING EXPENSES						
2	OP EXPENSES PRIOR INCOME TAX		OEBT	600,507	124,160	355	475,992
3	EQUALS: TAXABLE INCOME		TAXI	67,639	31,687	95	35,857
	PLUS: ADJUSTMENTS TO						
4	TAXABLE INCOME		TAT	(158,742)	(24,521)	(108)	(134,113)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	(91,103)	7,166	(13)	(98,256)
<b>PA INCOME TAX CALCULATION</b>							
6	TAXABLE NET INCOME		TNI	(91,103)	7,166	(13)	(98,256)
7	TOTAL SPECIAL DEDUCTIONS		TASI	55,070	5,030	31	50,009
8	PA TAXABLE INCOME		TSTI	(36,033)	12,196	18	(48,247)
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	(36,033)	12,196	18	(48,247)
11	PA INCOME TAX @ 9.99%		GSIT	(3,600)	1,218	2	(4,820)
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	(3,600)	1,218	2	(4,820)
<b>FEDERAL INC TAX CALCULATION</b>							
15	TAXABLE NET INCOME		TNI	(91,103)	7,166	(13)	(98,256)
<b>DEDUCTIONS</b>							
16	PA INCOME TAX		TSIT1	(3,600)	1,218	2	(4,820)
17	TOTAL DEDUCTIONS		TSFS	(3,600)	1,218	2	(4,820)
18	FEDERAL TAXABLE INCOME		TFTI	(87,503)	5,948	(15)	(93,436)
19	FEDERAL INCOME TAX @ 35.0%		GFIT	(30,626)	2,082	(5)	(32,703)
	FEDERAL INCOME TAX						
20	ADJUSTMENTS		TAFI	0	0	0	0
21	TOTAL FEDERAL INCOME TAX		TFIT1	(30,626)	2,082	(5)	(32,703)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>ADJUSTMENTS TO TAXABLE INCOME</b>							
1	INTEREST EXPENSE	ITA1	SRBX TA1	(83,092)	(19,967)	(50)	(83,075)
2	DEFERRED INCOME TAXES		TXT	25,901	1,006	24	24,871
3	NET INVESTMENT TAX CREDIT		TX93	(2,768)	(841)	(2)	(1,925)
4	SEVERENCE PAY	ITA20	SK939 TA20	(97)	(5)	0	(92)
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>							
5	TRANSMISSION	ITAD13	SK401T TAD13	16,576	16,576	0	0
6	DISTRIBUTION	ITAE13	SED30 TAE13	73,575	7	46	73,522
7	GENERAL & INTANGIBLE	ITAF13	SED88 TAF13	12,454	655	7	11,792
8	ANNUAL DEPRECIATION EXP ADJUST	GD99A	SED00 GD99A	0	0	0	0
9	TOTAL BOOK DEPRECIATION & AMORTIZATION		TA13	102,605	17,238	53	85,314
10	DEPRECIATION CHARGED TO CLEARING	ITA14	SED88 TA14	574	30	0	544
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>							
11	TRANSMISSION	ITAD15	SK401T TAD15	(26,248)	(26,248)	0	0
12	DISTRIBUTION	ITAE15	SED30 TAE15	(140,631)	(14)	(87)	(140,530)
13	GENERAL & INTANGIBLE	ITAF15	SED88 TAF15	(35,993)	(1,893)	(21)	(34,079)
14	TOTAL TAX DEPRECIATION & AMORTIZATION		TA15	(202,872)	(28,155)	(108)	(174,609)
16	POST RETIREMENT BENEFITS	ITA20	SK939 TA20	(2,353)	(124)	(1)	(2,228)
17	BALANCE CARRIED FORWARD ADJUSTMENTS TO TAXABLE INCOME		TAST1	(162,102)	(30,818)	(84)	(131,200)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>1</b>	<b>BALANCE BROUGHT FORWARD ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST1	(162,102)	(30,818)	(84)	(131,200)
<b>2</b>	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	SK401	TA27	487	0	0	487
<b>3</b>	VACATION PAY	ITA28	SK939	TA28	846	44	0	802
<b>4</b>	PENSION EXPENSE	ITA30	SK939	TA30	1,413	74	1	1,338
<b>5</b>	POST EMPL BENE/VERP	ITA37	SK939	TA37	309	16	0	293
<b>6</b>	AMORTIZ LEASED EQUIPMENT	ITA44	SK401	TA44	16,281	0	0	16,281
<b>7</b>	ENVIRONMENTAL CLEANUP	ITA45	SP00	TA45	(1,006)	(231)	(1)	(774)
<b>8</b>	<b>BALANCE CARRIED FORWARD ADJUSTMENTS TO TAXABLE INCOME</b>			TAST2	(143,772)	(30,915)	(84)	(112,773)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>	<b>BALANCE BROUGHT FORWARD</b>						
	<b>ADJUSTMENTS TO TAXABLE INCOME</b>						
			TAST2	(143,772)	(30,915)	(84)	(112,773)
	<b>CONTINUED</b>						
<b>2</b>	REACQUIRED DEBT COSTS	ITA48	SP00 TA48	(1,314)	(301)	(1)	(1,012)
<b>3</b>	BAD DEBTS & PROPERTY DAMAGE	ITA54	SCW5 TA54	514	0	0	514
<b>4</b>	TAXES CAPITALIZED	ITA57	SK939 TA57	(814)	(43)	0	(771)
	<b>ADJUST SALES OF PROPERTY</b>						
<b>5</b>	TRANSMISSION PROPERTY	ITA84E	SK401T TA84E	(493)	(493)	0	0
<b>6</b>	DISTRIBUTION PROPERTY	ITA84F	SP30 TA84F	(4,337)	0	(4)	(4,333)
<b>7</b>	GENERAL PROPERTY	ITA84G	SK939 TA84G	(307)	(16)	0	(291)
<b>8</b>	TOTAL ADJUST OF SALES PROPERTY		TA84	(5,137)	(509)	(4)	(4,624)
	<b>REMOVAL COSTS</b>						
<b>9</b>	TRANSMISSION PROPERTY	ITA60	SK401T TA60	(1,240)	(1,240)	0	0
<b>10</b>	DISTRIBUTION PROPERTY	ITA62	SP30 TA62	(10,498)	(1)	(9)	(10,488)
<b>11</b>	TOTAL REMOVAL COSTS		TA64	(11,738)	(1,241)	(9)	(10,488)
<b>12</b>	CLEARING ACCOUNTS	ITA66	SK939 TA66	(499)	(26)	0	(473)
<b>13</b>	<b>BALANCE CARRIED FORWARD</b>						
	<b>ADJUSTMENTS TO TAXABLE INCOME</b>						
			TAST3	(162,760)	(33,035)	(98)	(129,627)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>BALANCE BROUGHT FORWARD</b>							
1 <b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST3	(162,760)	(33,035)	(98)	(129,627)
2 SERP	ITA70	SK939	TA70	246	13	0	233
3 ESOP DIVIDEND	ITA72	SK939	TA72	(4,533)	(238)	(2)	(4,293)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
4 TRANSMISSION	ITA78	SK401T	TA78	9,724	9,724	0	0
5 DISTRIBUTION	ITA80	SK401	TA80	13,293	0	0	13,293
6 TOTAL CIAC			TA81	23,017	9,724	0	13,293
7 A & G CAPITALIZED	ITA82	SK929	TA82	970	51	1	918
8 ADJ G R TAX - CASH BASIS	ITA87	SRRBG	TA87	(808)	(176)	(1)	(631)
9 SOFTWARE AMORTIZATION	ITA89	SK939	TA89	(157)	(8)	0	(149)
10 CONSUMER EDUCATION	ITA90	SK939	TA90	(315)	(17)	0	(298)
11 HURRICANE ISABEL DEFERRAL	ITA91	SK939	TA91	(15,012)	(789)	(8)	(14,215)
12 FIN45 RENT AMORTIZATION	ITA92	SK939	TA92	806	42	0	764
13 OBSOLETE INVENTORY	ITA94	SP30	TA94	212	0	0	212
14 PREFERRED DIV PD CREDIT	ITA95	SP01	TA95	(408)	(88)	0	(320)
15 <b>TOTAL ADJ'S TO TAXABLE INCOME</b>			TAT	(158,742)	(24,521)	(108)	(134,113)

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$'1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary	
<b>INCOME TAX ADJUSTMENTS</b>								
<b>PA SPECIAL DEDUCTIONS</b>								
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	SK401T	TAS1	4,934	4,934	0	0
2	BONUS DEPRECIATION DISTRIBUTION	ITAS2	SED30	TAS2	47,828	5	30	47,793
3	BONUS DEPRECIATION GENERAL PLANT	ITAS3	SED88	TAS3	2,492	131	1	2,360
4	TAX PREFERENCE INCOME	ITAS4	SP01	TAS4	(184)	(40)	0	(144)
5	TOTAL SPECIAL DEDUCTIONS			TASI	55,070	5,030	31	50,009
6	PA TAX CREDITS	ITS1	SP01	TS1	0	0	0	0
7	PA TAX CREDITS			TS20	0	0	0	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>							
1	TRANSMISSION	K904	SK401T	K905	4,349	4,349	0
2	DISTRIBUTION	K906	SP30	K907	52,558	4	43
3	CUSTOMER ACCTS	K920	SC10	K921	22,678	0	0
4	CUSTOMER SERV & INFO	K922	SC10	K923	1,566	0	0
5	SALES	K924	SK401	K925	1,626	0	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>				K929	82,777	4,353	43
6				SK929	100.000%	5.259%	0.052%
7	ALLOCATOR						78,381
8	ADMIN & GENERAL	K930	SK929	K931	3,609	190	2
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>				K939	86,386	4,543	45
9				SK939	100.000%	5.259%	0.052%
10	ALLOCATOR						81,798

\* DIRECT ASIGNMENT

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

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>CUSTOMERS, WEIGHTED</b>							
<b>A - EXPRESSED IN \$1,000</b>							
1	METER INVESTMENT	CW1		227,475	196	72	227,207
2	ALLOCATOR		SCW1	100.000%	0.086%	0.032%	99.882%
3	METER READING EXPENSE	CW2		9,769	0	0.88	9,768
4	ALLOCATOR		SCW2	100.000%	0.000%	0.010%	99.990%
5	LATE PAYMENTS	CW4		7,717	0	2	7,715
6	ALLOCATOR		SCW4	100.000%	0.000%	0.026%	99.974%
7	UNCOLLECTIBLE ACCOUNTS	CW5		18,999	0	0	18,999
8	ALLOCATOR		SCW5	100.000%	0.000%	0.000%	100.000%
9	CUSTOMER DEPOSITS	CW6A		1,000	0	0	1,000
10	ALLOCATOR		SCW6A	100.000%	0.000%	0.000%	100.000%
11	CUSTOMER ADVANCES	CW7		1,000	0	0	1,000
12	ALLOCATOR		SCW7	100.000%	0.000%	0.000%	100.000%
<b>B - EXPRESSED IN UNITS</b>							
13	LINE TRANSFORMERS, CUST COMP	CW8		1	0	0	1
14	ALLOCATOR		SCW8	100.000%	0.000%	0.000%	100.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1	0	0	1
16	ALLOCATOR		SCW9	100.000%	0.000%	0.000%	100.000%
<b>C-CUSTOMERS, UNITS</b>							
17	END OF YEAR CUSTOMERS	C10		1,329,799	9	9	1,329,781
18	ALLOCATOR		SC10	100.000%	0.001%	0.001%	99.998%
19	FERC SYSTEM CUSTOMERS	C11		18	9	9	0
20	ALLOCATOR		SC11	100.000%	50.000%	50.000%	0.000%
21	SECONDARY CUSTOMERS	C30		1,328,660	0	0	1,328,660
22	ALLOCATOR		SC30	100.000%	0.000%	0.000%	100.000%
<b>D-DEMANDS (MW)</b>							
23	TRANSMISSION LEVEL DEMANDS	D10		5,898,516	136,783	31,538	5,730,195
24	ALLOCATOR		SD10	100.000%	2.319%	0.535%	97.146%
25	PRIMARY LEVEL DEMANDS	D20		6,929,200	0	38,396	6,890,804
26	ALLOCATOR		SD20	100.000%	0.000%	0.554%	99.446%
27	SECONDARY LEVEL DEMANDS	D30		5,839,841	0	0	5,839,841
28	ALLOCATOR		SD30	100.000%	0.000%	0.000%	100.000%
<b>E-DIRECT ASSIGNMENT</b>							
29	100% TO PENNA JURISDICTION	K401		1	0	0	1
30	ALLOCATOR		SK401	100.000%	0.000%	0.000%	100.000%
31	100% TO TRANSMISSION	K401T		1	1	0	0
32	ALLOCATOR		SK401T	100.000%	100.000%	0.000%	0.000%
CASH - WORKING CASH				4,071	1,776	2	5,345

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>PROGRAM GENERATED ALLOCATORS</b>							
1			P01	2,656,559	573,215	1,648	2,081,696
2			SP01	100.000%	21.577%	0.062%	78.361%
3			P00	4,282,569	982,223	2,600	3,297,746
4			SP00	100.000%	22.935%	0.061%	77.004%
5			AT2	3,929,544	963,658	2,417	2,963,469
6			SAT2	100.000%	24.523%	0.062%	75.415%
<b>WORKING CAPITAL ALLOCATOR O&amp;M LESS UNCOLLECTIBLE ACCOUNTS</b>							
7			WCAP	394,625	94,847	239	299,539
8			SWCAP	100.001%	24.035%	0.061%	75.905%
9		SWCAP	REQD	14,164	3,404	9	10,751
10			SREQD	100.001%	24.033%	0.064%	75.904%
11			RBX	2,401,096	576,974	1,432	1,822,690
12			SRBX	100.001%	24.030%	0.060%	75.911%
13			NOP	2,338,540	562,709	1,395	1,774,436
14			SNOP	100.000%	24.062%	0.060%	75.878%
15			RRBG	628,152	137,156	433	490,563
			SRRBG	100.000%	21.835%	0.069%	78.096%

\* DIRECT ASIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>PROGRAM GENERATED ALLOCATORS</b>							
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>							
1	TOTAL DEPRECIATION EXPENSE		ED00	102,605	17,238	53	85,314
2	ALLOCATOR		SED00	100.000%	16.800%	0.052%	83.148%
3	DISTRIBUTION DEPRECIATION EXPENSE		ED30	73,576	7	46	73,522
4	ALLOCATOR		SED30	100.000%	0.010%	0.062%	99.928%
5	GENERAL & INTANGIBLE DEPREC EXPENSE		ED88	12,454	655	7	11,792
6	ALLOCATOR		SED88	100.000%	5.259%	0.057%	94.684%
7	TOTAL DISTRIBUTION PLANT		P30	2,966,082	196	2,417	2,963,469
8	ALLOCATOR		SP30	100.000%	0.007%	0.081%	99.912%
9	PRIMARY SUBSTATIONS PLANT		P28	261,225	0	1,894	259,531
10	ALLOCATOR		SP28	100.000%	0.000%	0.648%	99.352%
11	SECONDARY SUBSTATIONS PLANT		P29	4,380	0	0	4,380
12	ALLOCATOR		SP29	100.000%	0.000%	0.000%	100.000%
13	PRIMARY OHL PLANT		P32	364,973	0	501	364,472
14	ALLOCATOR		SP32	100.000%	0.000%	0.137%	99.863%
15	SECONDARY OHL DEMAND COMP		P33D	319,004	0	0	319,004
16	ALLOCATOR		SP33D	100.000%	0.000%	0.000%	100.000%
17	SECONDARY OHL CUSTOMER COMP		P33C	502,658	0	0	502,658
18	ALLOCATOR		SP33C	100.000%	0.000%	0.000%	100.000%
19	STREET LIGHTING OHL PLANT		P34	35,853	0	0	35,853
20	ALLOCATOR		SP34	100.000%	0.000%	0.000%	100.000%
21	PRIMARY UGL PLANT		P36	74,093	0	162	73,931
22	ALLOCATOR		SP36	100.000%	0.000%	0.219%	99.781%
23	SECONDARY UGL DEMAND COMP		P37D	161,112	0	0	161,112
24	ALLOCATOR		SP37D	100.000%	0.000%	0.000%	100.000%
25	SECONDARY UGL CUSTOMER COMP		P37C	151,505	0	0	151,505
26	ALLOCATOR		SP37C	100.000%	0.000%	0.000%	100.000%
27	LINE TRANSFORMERS DEMAND COMP		P38D	99,209	0	0	99,209
28	ALLOCATOR		SP38D	100.000%	0.000%	0.000%	100.000%
29	LINE TRANSFORMERS CUSTOMER COMP		P38C	230,074	0	0	230,074
30	ALLOCATOR		SP38C	100.000%	0.000%	0.000%	100.000%
31	SERVICES DEMAND COMPONENT		P38D	7,194	0	0	7,194
32	ALLOCATOR		SP38D	100.000%	0.000%	0.000%	100.000%
33	SERVICES CUSTOMER COMPONENT		P38C	444,067	0	0	444,067
34	ALLOCATOR		SP38C	100.000%	0.000%	0.000%	100.000%
35	METER PLANT		P43	227,475	196	60	227,219
36	ALLOCATOR		SP43	100.000%	0.086%	0.027%	99.887%
37	AREA LIGHTING FIXTURES		P46	5,281	0	0	5,281
38	ALLOCATOR		SP46	100.000%	0.000%	0.000%	100.000%
39	STREET LIGHTING PLANT		P47	75,512	0	0	75,512
40	ALLOCATOR		SP47	100.000%	0.000%	0.000%	100.000%

\* DIRECT ASIGNMENT

**SECTION III**

**PART II**

**PENNSYLVANIA JURISDICTIONAL ALLOCATION**

PPL UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003

RATE BASE ITEMS

\$1,000

Pa Jurisdiction

Distribution

Line No.	Input	Alloc	Output	Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>ELECTRIC PLANT IN SERVICE</b>												
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0	
<b>DISTRIBUTION PLANT SUBSTATIONS</b>												
2	PRIMARY	Q28	RD20	P28	259,531	122,766	8,985	18,310	63,201	37,139	2,442	0
3	SECONDARY	Q29	RD30	P29	4,380	2,445	179	385	1,259	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	2,487	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	266,378	125,211	9,164	18,675	64,460	37,139	2,442	0
<b>OVERHEAD LINES</b>												
6	PRIMARY	Q32	RD20	P32	384,472	172,406	12,618	25,713	88,756	52,156	3,430	0
<b>SECONDARY</b>												
7	DEMAND COMPONENT	Q33D	RD30	P33D	319,004	178,046	13,031	26,557	91,666	0	0	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	502,658	435,040	5,283	52,432	8,108	0	0	0
9	STREET LIGHTING	Q34	RK405	P34	35,853	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			POL	1,221,987	785,492	30,932	104,702	188,530	52,156	3,430	0
<b>UNDERGROUND LINES</b>												
11	PRIMARY	Q36	RD20	P36	73,931	34,972	2,559	5,216	18,004	10,580	696	0
<b>SECONDARY</b>												
12	DEMAND COMPONENT	Q37D	RD30	P37D	161,112	89,921	6,581	13,413	46,296	0	0	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	151,505	131,125	1,592	15,803	2,444	0	0	0
14	TOTAL UNDERGROUND LINES			PUG	386,548	256,018	10,732	34,432	66,744	10,580	696	0
<b>LINE TRANSFORMERS</b>												
15	DEMAND COMPONENT	Q38D	RD30	P38D	99,209	55,372	4,053	8,259	28,508	0	0	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	230,074	191,072	2,333	28,242	7,362	0	0	0
17	TOTAL LINE TRANSFORMERS			PLT	329,283	246,444	6,386	36,501	35,870	0	0	0
<b>SERVICES</b>												
18	DEMAND COMPONENT	Q39D	RD30K	P39D	7,194	4,035	295	602	2,077	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	444,067	374,952	4,574	51,716	11,355	0	0	0
20	TOTAL SERVICES			PSV	451,261	378,987	4,869	52,318	13,432	0	0	0
21	METERS	Q43	RCW1	P43	227,219	158,701	6,801	21,336	25,998	5,583	275	2,531
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	5,281	0	0	0	0	0	0	0
23	STREET LIGHTING	Q46	RK405	P46	75,512	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION PLANT			P30	2,963,469	1,950,853	88,884	267,964	395,034	105,458	6,843	2,531
25	DEMAND COMPONENT			P30D	1,291,300	659,963	48,301	98,435	339,767	99,875	6,568	0
26	CUSTOMER COMPONENT			P30C	1,672,169	1,290,890	20,583	169,529	55,267	5,583	275	2,531
<b>GENERAL PLANT</b>												
27	GENERAL PLANT	Q88	K939	P88	313,637	225,546	6,147	29,608	31,280	8,052	517	189
28	DEMAND COMPONENT		DK939	P88D	91,555	46,797	3,424	6,978	24,087	7,082	464	0
29	CUSTOMER COMPONENT		CK939	P88C	222,082	178,749	2,723	22,630	7,193	970	53	189
<b>INTANGIBLE PLANT</b>												
30	INTANGIBLE PLANT	Q95	K939	P95	20,840	14,843	404	1,948	2,058	530	35	12
31	DEMAND COMPONENT		DK939	P95D	8,025	3,080	225	459	1,585	466	31	0
32	CUSTOMER COMPONENT		CK939	P95C	14,815	11,763	179	1,489	473	64	4	12
33	TOTAL ELECTRIC PLANT IN SVC			P00	3,297,746	2,191,242	75,435	299,520	428,372	114,040	7,395	2,732
34	DEMAND COMPONENT			P00D	1,388,880	709,840	51,850	105,872	365,439	107,423	7,063	0
35	CUSTOMER COMPONENT			P00C	1,908,866	1,481,402	23,485	193,648	62,933	6,617	332	2,732

PPL UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>ELECTRIC PLANT IN SERVICE</b>										
1	TRANSMISSION FUNCTION	Q20	RD10	P20	0	0	0	0	0	0	0
	<b>DISTRIBUTION PLANT SUBSTATIONS</b>										
2	PRIMARY	Q28	RD20	P28	0	0	0	0	5,616	1,072	0
3	SECONDARY	Q29	RD30	P29	0	0	0	0	112	21	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	5,728	1,093	0
	<b>OVERHEAD LINES</b>										
6	PRIMARY	Q32	RD20	P32	0	0	0	0	7,887	1,505	0
	<b>SECONDARY</b>										
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	0	8,147	1,557	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	0	1,302	493	0
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	0	35,853	0
10	TOTAL OVERHEAD LINES			POL	0	0	0	0	17,336	38,408	0
	<b>UNDERGROUND LINES</b>										
11	PRIMARY	Q36	RD20	P36	0	0	0	0	1,600	305	0
	<b>SECONDARY</b>										
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	0	4,115	786	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	0	392	148	0
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	6,107	1,239	0
	<b>LINE TRANSFORMERS</b>										
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	0	2,534	484	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	0	863	202	0
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	3,397	686	0
	<b>SERVICES</b>										
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	185	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	0	1,470	0	0
20	TOTAL SERVICES			PSV	0	0	0	0	1,655	0	0
21	METERS	Q43	RCW1	P43	882	180	91	354	4,272	0	216
22	AREA LIGHTING FIXTURES	Q44	RK403	P44	0	0	0	0	0	5,281	0
23	STREET LIGHTING	Q46	RK405	P46	0	0	0	0	0	75,512	0
24	TOTAL DISTRIBUTION PLANT			P30	882	180	2,558	354	38,495	123,219	216
25	DEMAND COMPONENT			P30D	0	0	2,467	0	30,196	5,730	0
26	CUSTOMER COMPONENT			P30C	882	180	91	354	8,299	117,489	216
27	GENERAL PLANT	Q88	K939	P88	64	11	193	22	3,133	8,862	13
28	DEMAND COMPONENT		DK939	P88D	0	0	177	0	2,140	407	0
29	CUSTOMER COMPONENT		CK939	P88C	64	11	16	22	993	8,455	13
30	INTANGIBLE PLANT	Q95	K939	P95	4	1	13	1	206	583	1
31	DEMAND COMPONENT		DK939	P95D	0	0	12	0	141	27	0
32	CUSTOMER COMPONENT		CK939	P95C	4	1	1	1	65	556	1
33	TOTAL ELECTRIC PLANT IN SVC			P00	950	192	2,764	377	41,834	132,664	230
34	DEMAND COMPONENT			P00D	0	0	2,656	0	32,477	6,164	0
35	CUSTOMER COMPONENT			P00C	950	192	108	377	9,357	126,500	230

PPL UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Juridict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>DEPRECIATION RESERVE</b>											
1	<b>TRANSMISSION FUNCTION</b>										
	H20	RD10	A20	0	0	0	0	0	0	0	0
<b>DISTRIBUTION PLANT SUBSTATIONS</b>											
2	<b>PRIMARY</b>										
	H28	RD20	A28	94,248	44,582	3,263	6,649	22,951	13,487	887	0
3	<b>SECONDARY</b>										
	H29	RD30	A29	1,595	690	65	133	458	0	0	0
4	<b>DIRECTLY ASSIGNED SUBS</b>										
	DAS	RK407	DAS	1,451	0	0	0	0	0	0	0
5	<b>TOTAL SUBSTATIONS OVERHEAD LINES</b>										
			AST	97,294	45,472	3,328	6,782	23,409	13,487	887	0
6	<b>PRIMARY</b>										
	H32	RD20	A32	127,497	60,310	4,414	8,995	31,048	18,245	1,200	0
	<b>SECONDARY</b>										
7	<b>DEMAND COMPONENT</b>										
	H33D	RD30	A33D	112,468	62,772	4,594	9,363	32,318	0	0	0
8	<b>CUSTOMER COMPONENT</b>										
	H33C	RC30	A33C	178,251	154,273	1,873	18,593	2,875	0	0	0
9	<b>STREET LIGHTING</b>										
	H34	RK405	A34	11,256	0	0	0	0	0	0	0
10	<b>TOTAL OVERHEAD LINES UNDERGROUND LINES</b>										
			AOL	429,472	277,355	10,881	36,951	66,241	18,245	1,200	0
11	<b>PRIMARY</b>										
	H36	RD20	A36	22,935	10,849	794	1,618	5,585	3,282	218	0
	<b>SECONDARY</b>										
12	<b>DEMAND COMPONENT</b>										
	H37D	RD30	A37D	49,926	27,865	2,039	4,156	14,346	0	0	0
13	<b>CUSTOMER COMPONENT</b>										
	H37C	RC30	A37C	46,949	40,633	493	4,897	757	0	0	0
14	<b>TOTAL UNDERGROUND LINES</b>										
			AUG	119,810	79,347	3,326	10,671	20,888	3,282	218	0
<b>LINE TRANSFORMERS</b>											
15	<b>DEMAND COMPONENT</b>										
	H38D	RD30	A38D	41,332	23,069	1,688	3,441	11,877	0	0	0
16	<b>CUSTOMER COMPONENT</b>										
	H38C	RCW8	A38C	95,853	79,604	972	11,766	3,067	0	0	0
17	<b>TOTAL LINE TRANSFORMERS</b>										
			ALT	137,185	102,673	2,660	15,207	14,944	0	0	0
<b>SERVICES</b>											
18	<b>DEMAND COMPONENT</b>										
	H39D	RD30K	A39D	3,674	2,061	151	307	1,061	0	0	0
19	<b>CUSTOMER COMPONENT</b>										
	H39C	RCW9	A39C	228,751	191,459	2,336	26,407	5,798	0	0	0
20	<b>TOTAL SERVICES</b>										
			ASV	230,425	193,520	2,487	26,714	6,859	0	0	0
21	<b>METERS</b>										
	H43	RCW1	A43	36,487	25,484	1,092	3,426	4,175	896	44	406
22	<b>AREA LIGHTING FIXTURES</b>										
	H44	RK403	A44	2,843	0	0	0	0	0	0	0
23	<b>STREET LIGHTING</b>										
	H46	RK405	A46	41,352	0	0	0	0	0	0	0
24	<b>TOTAL DISTRIBUTION PLANT</b>										
			A30	1,094,868	723,851	23,774	99,751	136,316	35,910	2,347	406
25	<b>DEMAND COMPONENT</b>										
			A30D	455,126	232,398	17,008	34,662	119,644	35,014	2,303	0
26	<b>CUSTOMER COMPONENT</b>										
			A30C	639,742	491,453	6,766	65,089	16,672	896	44	406
27	<b>GENERAL PLANT</b>										
	H88	K939	A88	117,227	84,302	2,298	11,066	11,692	3,010	193	71
28	<b>DEMAND COMPONENT</b>										
		DK939	A88D	34,220	17,491	1,280	2,608	9,003	2,647	173	0
29	<b>CUSTOMER COMPONENT</b>										
		CK939	A88C	83,007	66,811	1,018	8,458	2,689	363	20	71
30	<b>INTANGIBLE PLANT</b>										
	H95	K939	A95	3,955	2,844	77	373	395	101	7	2
31	<b>DEMAND COMPONENT</b>										
		DK939	P95D	1,155	590	43	88	304	89	6	0
32	<b>CUSTOMER COMPONENT</b>										
		CK939	P95C	2,800	2,254	34	285	91	12	1	2
<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>											
33			A00	1,216,050	810,997	26,149	111,190	148,403	39,021	2,547	479
34	<b>DEMAND COMPONENT</b>										
			A00D	490,501	250,479	18,331	37,358	128,951	37,750	2,482	0
35	<b>CUSTOMER COMPONENT</b>										
			A00C	725,549	560,518	7,818	73,832	19,452	1,271	65	479

PPL UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>DEPRECIATION RESERVE</b>										
1	<b>TRANSMISSION FUNCTION</b>			H20	RD10	A20	0	0	0	0
<b>DISTRIBUTION PLANT</b>										
<b>SUBSTATIONS</b>										
2	PRIMARY			H28	RD20	A28	0	0	2,040	389
3	SECONDARY			H29	RD30	A29	0	0	41	8
4	DIRECTLY ASSIGNED SUBS			DAS	RK407	DAS	0	0	0	0
5	TOTAL SUBSTATIONS				AST		0	0	2,081	397
<b>OVERHEAD LINES</b>										
6	PRIMARY			H32	RD20	A32	0	0	2,759	527
<b>SECONDARY</b>										
7	DEMAND COMPONENT			H33D	RD30	A33D	0	0	2,872	549
8	CUSTOMER COMPONENT			H33C	RC30	A33C	0	0	462	175
9	STREET LIGHTING			H34	RK405	A34	0	0	0	11,256
10	TOTAL OVERHEAD LINES				AOL		0	0	6,093	12,507
<b>UNDERGROUND LINES</b>										
11	PRIMARY			H36	RD20	A36	0	0	496	95
<b>SECONDARY</b>										
12	DEMAND COMPONENT			H37D	RD30	A37D	0	0	1,275	244
13	CUSTOMER COMPONENT			H37C	RC30	A37C	0	0	122	46
14	TOTAL UNDERGROUND LINES				AUG		0	0	1,893	385
<b>LINE TRANSFORMERS</b>										
15	DEMAND COMPONENT			H38D	RD30	A38D	0	0	1,056	202
16	CUSTOMER COMPONENT			H38C	RCW8	A38C	0	0	359	84
17	TOTAL LINE TRANSFORMERS				ALT		0	0	1,415	286
<b>SERVICES</b>										
18	DEMAND COMPONENT			H39D	RD30K	A39D	0	0	94	0
19	CUSTOMER COMPONENT			H39C	RCW0	A39C	0	0	751	0
20	TOTAL SERVICES				ASV		0	0	845	0
21	<b>METERS</b>			H43	RCW1	A43	142	29	15	57
22	AREA LIGHTING FIXTURES			H44	RK403	A44	0	0	0	2,843
23	STREET LIGHTING			H46	RK405	A46	0	0	0	41,352
24	TOTAL DISTRIBUTION PLANT				A30		142	29	1,486	57
25	DEMAND COMPONENT				A30D		0	0	1,451	0
26	CUSTOMER COMPONENT				A30C		142	29	15	57
27	<b>GENERAL PLANT</b>			H88	K939	A88	24	4	72	8
28	DEMAND COMPONENT				DK939	A88D	0	0	66	0
29	CUSTOMER COMPONENT				CK939	A88C	24	4	6	8
30	<b>INTANGIBLE PLANT</b>			H95	K939	A95	1	0	2	0
31	DEMAND COMPONENT				DK939	P95D	0	0	2	0
32	CUSTOMER COMPONENT				CK939	P95C	1	0	0	0
<b>TOTAL DEPRECIATION AND</b>										
33	<b>AMORTIZATION RESERVE</b>				A00		167	33	1,540	65
34	DEMAND COMPONENT				A00D		0	0	1,519	0
35	CUSTOMER COMPONENT				A00C		167	33	21	65

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS

Line No.			\$1,000 Jurisdiction		RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	Input	Alloc	Output	Distribution Only							
<b>SUBTRACTIVE ADJUSTMENTS</b>											
<b>ACCUM DEFERRED INCOME TAXES</b>											
<b>REPAIR ALLOWANCE ELECTION</b>											
1	TRANSMISSION	TC41E	RD10	DF41E	0	0	0	0	0	0	0
2	DISTRIBUTION	TC41F	P30	DF41F	7,872	5,182	183	711	1,050	280	18
3	DEMAND COMPONENT		DP30	DF41FD	3,430	1,753	128	281	903	265	17
4	CUSTOMER COMPONENT		CP30	DF41FC	4,442	3,428	55	450	147	15	1
5	TOTAL REPAIR ALLOWANCE ELECTION			DF41T	7,872	5,182	183	711	1,050	280	18
6	DEMAND COMPONENT			DF41TD	3,430	1,753	128	281	903	265	17
7	CUSTOMER COMPONENT			DF41TC	4,442	3,428	55	450	147	15	1
<b>CLASS LIFE</b>											
8	TRANSMISSION	TC42E	RD10	DF42E	0	0	0	0	0	0	0
9	DISTRIBUTION	TC42F	P30	DF42F	1,037	683	24	93	138	37	2
10	DEMAND COMPONENT		DP30	DF42FD	452	231	17	34	119	35	2
11	CUSTOMER COMPONENT		CP30	DF42FC	585	452	7	59	19	2	0
12	TOTAL CLASS LIFE			DF42T	1,037	683	24	93	138	37	2
13	DEMAND COMPONENT			DF42TD	452	231	17	34	119	35	2
14	CUSTOMER COMPONENT			DF42TC	585	452	7	59	19	2	0
<b>REMOVAL COSTS</b>											
15	TRANSMISSION	TC43E	RD10	DF43E	0	0	0	0	0	0	0
16	DISTRIBUTION	TC43F	P30	DF43F	175	115	4	16	23	6	0
17	DEMAND COMPONENT		DP30	DF43FD	76	39	3	6	20	6	0
18	CUSTOMER COMPONENT		CP30	DF43FC	99	76	1	10	3	0	0
19	TOTAL REMOVAL COSTS			DF43T	175	115	4	16	23	6	0
20	DEMAND COMPONENT			DF43TD	76	39	3	6	20	6	0
21	CUSTOMER COMPONENT			DF43TC	99	76	1	10	3	0	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>											
22	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0
23	DISTRIBUTION	TC45F	P30	DF45F	(47,031)	(30,961)	(1,093)	(4,252)	(6,269)	(1,674)	(108)
24	DEMAND COMPONENT		DP30	DF45FD	(20,493)	(10,474)	(766)	(1,562)	(5,392)	(1,585)	(104)
25	CUSTOMER COMPONENT		CP30	DF45FC	(26,538)	(20,487)	(327)	(2,690)	(877)	(89)	(4)
26	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(47,031)	(30,961)	(1,093)	(4,252)	(6,269)	(1,674)	(108)
27	DEMAND COMPONENT			DF45TD	(20,493)	(10,474)	(766)	(1,562)	(5,392)	(1,585)	(104)
28	CUSTOMER COMPONENT			DF45TC	(26,538)	(20,487)	(327)	(2,690)	(877)	(89)	(4)
<b>ACRS AND MACRS</b>											
29	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0
30	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	292,371	172,221	8,742	24,485	56,829	16,147	1,057
31	DEMAND COMPONENT		DP30	DF46FD	205,009	104,778	7,667	15,628	53,942	15,855	1,043
32	CUSTOMER COMPONENT		CP30	DF46FC	87,362	67,443	1,075	8,857	2,887	292	14
33	GENERAL PROPERTY	TC46G	K939	DF46G	36,824	24,896	1,020	3,400	6,247	1,748	114
34	DEMAND COMPONENT		DK939	DF46GD	21,628	11,055	809	1,648	5,690	1,673	110
35	CUSTOMER COMPONENT		CK939	DF46GC	17,196	13,841	211	1,752	557	75	4
36	TOTAL ACRS AND MACRS			DF46T	331,195	197,117	8,762	27,885	63,076	17,895	1,171
37	DEMAND COMPONENT			DF46TD	226,637	115,833	8,476	17,276	59,632	17,528	1,153
38	CUSTOMER COMPONENT			DF46TC	104,558	81,284	1,286	10,609	3,444	367	18
39	TOTAL ACCUM DEFERRED INC TAX			DFT	293,248	172,136	8,880	24,453	58,018	16,544	1,083
40	DEMAND COMPONENT			DFTD	210,102	107,382	7,858	16,015	55,282	16,249	1,068
41	CUSTOMER COMPONENT			DFTC	83,146	64,754	1,022	8,438	2,736	295	15
42	CUSTOMER ADVANCES	AC	RCW7	CA00	174	0	0	151	23	0	0
43	CUSTOMER DEPOSITS	AD	RCW6	DA00	16,039	10,743	84	2,108	2,631	364	0
44	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	309,461	182,879	8,964	26,712	60,672	16,908	1,083
45	DEMAND COMPONENT			PLDEDD	210,102	107,382	7,858	16,015	55,282	16,249	1,068
46	CUSTOMER COMPONENT			PLDEDC	99,359	75,497	1,106	10,697	5,390	659	15

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>SUBTRACTIVE ADJUSTMENTS</b>										
<b>ACCUM DEFERRED INCOME TAXES</b>										
<b>REPAIR ALLOWANCE ELECTION</b>										
1	TC41E	RD10	DF41E	0	0	0	0	0	0	0
2	TC41F	P30	DF41F	2	0	7	1	102	327	1
3		DP30	DF41FD	0	0	7	0	80	15	0
4		CP30	DF41FC	2	0	0	1	22	312	1
5			DF41T	2	0	7	1	102	327	1
6			DF41TD	0	0	7	0	80	15	0
7			DF41TC	2	0	0	1	22	312	1
<b>CLASS LIFE</b>										
8	TC42E	RD10	DF42E	0	0	0	0	0	0	0
9	TC42F	P30	DF42F	0	0	1	0	14	43	0
10		DP30	DF42FD	0	0	1	0	11	2	0
11		CP30	DF42FC	0	0	0	0	3	41	0
12			DF42T	0	0	1	0	14	43	0
13			DF42TD	0	0	1	0	11	2	0
14			DF42TC	0	0	0	0	3	41	0
<b>REMOVAL COSTS</b>										
15	TC43E	RD10	DF43E	0	0	0	0	0	0	0
16	TC43F	P30	DF43F	0	0	0	0	2	7	0
17		DP30	DF43FD	0	0	0	0	2	0	0
18		CP30	DF43FC	0	0	0	0	0	7	0
19			DF43T	0	0	0	0	2	7	0
20			DF43TD	0	0	0	0	2	0	0
21			DF43TC	0	0	0	0	0	7	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>										
22	TC45E	RD10	DF45E	0	0	0	0	0	0	0
23	TC45F	P30	DF45F	(14)	(3)	(40)	(6)	(611)	(1,956)	(3)
24		DP30	DF45FD	0	0	(39)	0	(479)	(91)	0
25		CP30	DF45FC	(14)	(3)	(1)	(6)	(132)	(1,865)	(3)
26			DF45T	(14)	(3)	(40)	(6)	(611)	(1,956)	(3)
27			DF45TD	0	0	(39)	0	(479)	(91)	0
28			DF45TC	(14)	(3)	(1)	(6)	(132)	(1,865)	(3)
<b>ACRS AND MACRS</b>										
29	TC46E	RD10	DF46E	0	0	0	0	0	0	0
30	TC46F	P30	DF46F	46	10	396	18	5,226	7,048	11
31		DP30	DF46FD	0	0	392	0	4,793	910	0
32		CP30	DF46FC	46	10	4	18	433	6,138	11
33	TC46G	K939	DF46G	5	1	43	2	562	751	1
34		DK939	DF46GD	0	0	42	0	505	96	0
35		CK939	DF46GC	5	1	1	2	77	655	1
36			DF46T	51	11	439	20	5,808	7,799	12
37			DF46TD	0	0	434	0	5,298	1,006	0
38			DF46TC	51	11	5	20	510	6,793	12
39			DFT	39	8	407	15	5,315	6,220	10
40			DFTD	0	0	403	0	4,912	932	0
41			DFTC	39	8	4	15	403	5,288	10
42	AC	RCW7	CA00	0	0	0	0	0	0	0
43	AD	RCW8	DA00	0	0	0	0	64	23	0
44			PLDED	39	8	407	15	5,379	6,243	10
45			PLDEDD	0	0	403	0	4,912	932	0
46			PLDEDC	39	8	4	15	467	5,311	10

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
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Line No.	Input	Alloc	Output	Pa Jurisdic Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>ADDITIVE ADJUSTMENTS</b>												
<b>PLANT HELD FOR FUTURE USE</b>												
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0	
2	DISTRIBUTION PLANT	QF30	P30	PF30	2,201	1,449	51	199	293	78	5	2
3	DEMAND COMPONENT		DP30	PF30D	959	490	36	73	252	74	5	0
4	CUSTOMER COMPONENT		CP30	PF30C	1,242	959	15	126	41	4	0	2
5	GENERAL PLANT	QF88	K939	PF88	0	0	0	0	0	0	0	0
6	DEMAND COMPONENT		DK939	PF88D	0	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT		CK939	PF88C	0	0	0	0	0	0	0	0
8	TOTAL PLANT FUTURE USE			PF00	2,201	1,449	51	199	293	78	5	2
9	DEMAND COMPONENT			PF00D	959	490	36	73	252	74	5	0
10	CUSTOMER COMPONENT			PF00C	1,242	959	15	126	41	4	0	2
11	TOTAL ADDITIVE ADJUSTMENTS			PLADD	2,201	1,449	51	199	293	78	5	2
12	DEMAND COMPONENT			PLADD	959	490	36	73	252	74	5	0
13	CUSTOMER COMPONENT			PLADD	1,242	959	15	126	41	4	0	2
14	NET ORIG COST RATE BASE			NOP	1,774,438	1,198,815	40,373	161,817	219,590	58,189	3,770	2,119
15	DEMAND COMPONENT			NOPD	689,236	352,469	25,797	52,572	181,458	53,498	3,518	0
16	CUSTOMER COMPONENT			NOPC	1,085,200	846,346	14,576	109,245	38,132	4,691	252	2,119
<b>WORKING CAPITAL</b>												
<b>PLANT MATERIALS &amp; SUPPLIES</b>												
17	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	22,379	13,182	669	1,874	4,350	1,236	81	10
18	DEMAND COMPONENT		DAT2	W14D	15,692	8,020	587	1,196	4,129	1,214	80	0
19	CUSTOMER COMPONENT		CAT2	W14C	6,687	5,162	82	678	221	22	1	10
20	TOTAL PLANT MAT & SUPPLIES			W20T	22,379	13,182	669	1,874	4,350	1,236	81	10
21	DEMAND COMPONENT			WCDD	15,692	8,020	587	1,196	4,129	1,214	80	0
22	CUSTOMER COMPONENT			WCDC	6,687	5,162	82	678	221	22	1	10
<b>WORKING CASH</b>												
23	WORKING CASH O & M	CASH	WCAP	WCA	10,752	6,705	283	882	1,805	550	37	13
24	DEMAND COMPONENT		DWCAP	WCAD	6,222	3,138	230	468	1,647	528	35	0
25	CUSTOMER COMPONENT		CWCAP	WCAC	4,530	3,567	53	414	158	24	2	13

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 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>ADDITIVE ADJUSTMENTS</b>										
<b>PLANT HELD FOR FUTURE USE</b>										
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	1	0	2	0	28	91
3	DEMAND COMPONENT		DP30	PF30D	0	0	2	0	22	4
4	CUSTOMER COMPONENT		CP30	PF30C	1	0	0	0	6	87
5	GENERAL PLANT	QF88	K939	PF88	0	0	0	0	0	0
6	DEMAND COMPONENT		DK939	PF88D	0	0	0	0	0	0
7	CUSTOMER COMPONENT		CK939	PF88C	0	0	0	0	0	0
8	TOTAL PLANT FUTURE USE			PF00	1	0	2	0	28	91
9	DEMAND COMPONENT			PF00D	0	0	2	0	22	4
10	CUSTOMER COMPONENT			PF00C	1	0	0	0	6	87
11	TOTAL ADDITIVE ADJUSTMENTS			PLADD	1	0	2	0	28	91
12	DEMAND COMPONENT			PLADD	0	0	2	0	22	4
13	CUSTOMER COMPONENT			PLADD	1	0	0	0	6	87
14	NET ORIG COST RATE BASE			NOP	745	151	819	297	22,259	65,318
15	DEMAND COMPONENT			NOPD	0	0	738	0	16,127	3,065
16	CUSTOMER COMPONENT			NOPC	745	151	83	297	6,132	62,253
<b>WORKING CAPITAL</b>										
<b>PLANT MATERIALS &amp; SUPPLIES</b>										
17	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	4	1	30	1	400	540
18	DEMAND COMPONENT		DAT2	W14D	0	0	30	0	367	70
19	CUSTOMER COMPONENT		CAT2	W14C	4	1	0	1	33	470
20	TOTAL PLANT MAT & SUPPLIES			W20T	4	1	30	1	400	540
21	DEMAND COMPONENT			WCDD	0	0	30	0	367	70
22	CUSTOMER COMPONENT			WCDC	4	1	0	1	33	470
<b>WORKING CASH</b>										
23	WORKING CASH O & M	CASH	WCAP	WCA	7	1	6	1	165	294
24	DEMAND COMPONENT		DWCAP	WCAD	0	0	6	0	144	27
25	CUSTOMER COMPONENT		CWCAP	WCAC	7	1	0	1	21	267

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	<b>WORKING CAPITAL CONTINUED</b>											
	<b>WORKING CASH CONTINUED</b>											
	<b>PREPAYMENTS</b>											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	(31)	(19)	(1)	(3)	(5)	(1)	0	0
2	DEMAND COMPONENT		DAT2	WCPIDD	(14)	(6)	(1)	(1)	(4)	(1)	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	(17)	(13)	0	(2)	(1)	0	0	0
4	RENTS	MCPR	AT2	WCPR	0	0	0	0	0	0	0	0
6	DEMAND COMPONENT		DAT2	WCPRD	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CAT2	WCPRC	0	0	0	0	0	0	0	0
7	POSTAGE	MCPO	K939	WCPO	361	282	7	34	36	9	1	0
8	DEMAND COMPONENT		DK939	WCPOD	105	55	4	8	28	8	1	0
9	CUSTOMER COMPONENT		CK939	WCPOC	256	207	3	26	8	1	0	0
10	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1,812	1,268	37	170	186	47	3	2
11	DEMAND COMPONENT		DP01	WCPRED	529	270	20	40	139	41	3	0
12	CUSTOMER COMPONENT		CP01	WCPREC	1,283	998	17	130	47	6	0	2
13	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0	0
14	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS			WCPT	2,142	1,511	43	201	217	55	4	2
17	DEMAND COMPONENT			WCPTD	620	319	23	47	163	48	4	0
18	CUSTOMER COMPONENT			WCPTC	1,522	1,192	20	154	54	7	0	2
19	ACCRUED TAXES	MCT	NOP	WCT	12,982	8,771	296	1,184	1,607	425	28	15
20	DEMAND COMPONENT		TNOPD	WCTD	5,043	2,579	189	385	1,328	391	26	0
21	CUSTOMER COMPONENT		TNOPC	WCTC	7,939	6,192	107	799	279	34	2	15
22	SUBTOTAL WORKING CAPITAL			SUBWC	48,255	30,169	1,291	4,141	7,979	2,266	150	40
23	DEMAND COMPONENT			SUBWCD	27,577	14,056	1,029	2,096	7,267	2,179	145	0
24	CUSTOMER COMPONENT			SUBWCC	20,678	16,113	262	2,045	712	87	5	40
	<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>											
25	SEMI ANNUAL INTEREST	AES	RBX	EAS	(7,702)	(5,193)	(176)	(701)	(961)	(255)	(16)	(9)
26	DEMAND COMPONENT		DRBX	EASD	(3,029)	(1,549)	(113)	(231)	(797)	(235)	(15)	0
27	CUSTOMER COMPONENT		CRBX	EASC	(4,673)	(3,644)	(63)	(470)	(164)	(20)	(1)	(9)
28	PREFERRED DIVIDEND PAYMENT	AFS	RBX	FAS	3	3	0	0	0	0	0	0
29	DEMAND COMPONENT		DRBX	FASD	1	1	0	0	0	0	0	0
30	CUSTOMER COMPONENT		CRBX	FASC	2	2	0	0	0	0	0	0
31	TOT INTEREST & PEF DIV PAYM'S			EAFAT	(7,699)	(5,190)	(176)	(701)	(961)	(255)	(16)	(9)
32	TOTAL WORKING CASH			CWC	18,177	11,797	446	1,566	2,668	775	53	21
33	DEMAND COMPONENT			CWCD	8,857	4,488	329	669	2,341	730	50	0
34	CUSTOMER COMPONENT			CWCC	9,320	7,309	117	897	327	45	3	21
35	TOTAL WORKING CAPITAL			W00	40,557	24,979	1,115	3,440	7,018	2,011	134	31
36	DEMAND COMPONENT			W00D	24,550	12,508	916	1,865	6,470	1,944	130	0
37	CUSTOMER COMPONENT			W00C	16,007	12,471	199	1,575	548	67	4	31
38	TOTAL RATE BASE			RBX	1,814,993	1,223,794	41,488	165,257	226,608	60,200	3,904	2,150
39	DEMAND COMPONENT			RBXD	713,786	364,977	26,713	54,437	187,928	55,442	3,648	0
40	CUSTOMER COMPONENT			RBXC	1,101,207	858,817	14,775	110,820	38,680	4,758	256	2,150

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE ITEMS

\$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SU/L	L5-S
	<b>WORKING CAPITAL CONTINUED</b>										
	<b>WORKING CASH CONTINUED</b>										
	<b>PREPAYMENTS</b>										
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	0	0	0	0	0	(1)	0
2	DEMAND COMPONENT		DAT2	WCPIDD	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	0	0	0	0	0	(1)	0
4	RENTS	MCPR	AT2	WCPR	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DAT2	WCPRD	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CAT2	WCPRC	0	0	0	0	0	0	0
7	POSTAGE	MCPO	K939	WCPO	0	0	0	0	3	10	0
8	DEMAND COMPONENT		DK939	WCPOD	0	0	0	0	2	0	0
9	CUSTOMER COMPONENT		CK939	WCPOC	0	0	0	0	1	10	0
10	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1	0	1	0	19	75	0
11	DEMAND COMPONENT		DP01	WCPRED	0	0	1	0	12	2	0
12	CUSTOMER COMPONENT		CP01	WCPREC	1	0	0	0	7	73	0
13	MISCELLANEOUS	MCPM	K939	WCPM	0	0	0	0	0	0	0
14	DEMAND COMPONENT		DK939	WCPMD	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT		CK939	WCPMC	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS			WCPT	1	0	1	0	22	84	0
17	DEMAND COMPONENT			WCPTD	0	0	1	0	14	2	0
18	CUSTOMER COMPONENT			WCPTC	1	0	0	0	8	82	0
19	ACCRUED TAXES	MCT	NOP	WCT	5	1	6	2	163	477	1
20	DEMAND COMPONENT		TNOPD	WCTD	0	0	5	0	118	22	0
21	CUSTOMER COMPONENT		TNOPC	WCTC	5	1	1	2	45	455	1
22	SUBTOTAL WORKING CAPITAL			SUBWC	17	3	43	4	750	1,395	2
23	DEMAND COMPONENT			SUBWCD	0	0	42	0	643	121	0
24	CUSTOMER COMPONENT			SUBWCC	17	3	1	4	107	1,274	2
	<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>										
25	SEMI ANNUAL INTEREST	AES	RBX	EAS	(3)	(1)	(3)	(1)	(97)	(281)	(1)
26	DEMAND COMPONENT		DRBX	EASD	0	0	(3)	0	(71)	(13)	0
27	CUSTOMER COMPONENT		CRBX	EASC	(3)	(1)	0	(1)	(26)	(268)	(1)
28	PREFERRED DIVIDEND PAYMENT	AFS	RBX	FAS	0	0	0	0	0	0	0
29	DEMAND COMPONENT		DRBX	FASD	0	0	0	0	0	0	0
30	CUSTOMER COMPONENT		CRBX	FASC	0	0	0	0	0	0	0
31	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(3)	(1)	(3)	(1)	(97)	(281)	(1)
32	TOTAL WORKING CASH			CWC	10	1	10	2	253	574	0
33	DEMAND COMPONENT			CWCD	0	0	9	0	205	38	0
34	CUSTOMER COMPONENT			CWCC	10	1	1	2	48	536	0
35	TOTAL WORKING CAPITAL			W00	14	2	40	3	653	1,114	1
36	DEMAND COMPONENT			W00D	0	0	39	0	572	108	0
37	CUSTOMER COMPONENT			W00C	14	2	1	3	81	1,006	1
38	TOTAL RATE BASE			RBX	759	153	859	300	22,912	66,432	181
39	DEMAND COMPONENT			RBXD	0	0	775	0	16,699	3,173	0
40	CUSTOMER COMPONENT			RBXC	759	153	84	300	6,213	63,259	181

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>PLANT IN SERVICE</b>											
1	TRANSMISSION		P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	2,863,469	1,950,853	68,884	267,964	395,034	105,458	6,843	2,531
3	GENERAL & INTANGIBLE		P0T1	334,277	240,389	6,551	31,556	33,336	8,582	552	201
4	TOTAL-PLANT IN SERVICE		P00	3,297,746	2,191,242	75,435	299,520	428,372	114,040	7,395	2,732
<b>DEPRECIATION RESERVE</b>											
5	TRANSMISSION		A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	1,094,868	723,851	23,774	99,751	136,316	35,910	2,347	406
7	GENERAL PLANT		A88	117,227	84,302	2,298	11,066	11,692	3,010	193	71
8	INTANGIBLE PLANT		A95	3,955	2,844	77	373	395	101	7	2
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	1,216,050	810,997	26,149	111,190	148,403	39,021	2,547	479
10	TOTAL NET PLANT IN SERVICE		P01	2,081,696	1,380,245	49,286	188,330	279,969	75,019	4,848	2,253
11	SUBTRACTION ADJUSTMENTS		PLDED	309,461	182,879	8,964	26,712	60,672	16,908	1,083	136
12	ADDITIVE ADJUSTMENTS		PLADD	2,201	1,449	51	199	293	78	5	2
13	TOTAL NET ORIG COST RATE BASE		NOP	1,774,436	1,198,815	40,373	161,817	219,590	58,189	3,770	2,119
14	WORKING CAPITAL		W00	40,557	24,980	1,115	3,440	7,018	2,011	134	31
15	TOTAL RATE BASE		RBX	1,814,993	1,223,795	41,488	165,257	226,608	60,200	3,904	2,150

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 RATE BASE SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-8	LPEP	ISA	GH	SL/AL	L5-S
<b>PLANT IN SERVICE</b>										
1	TRANSMISSION		P20	0	0	0	0	0	0	0
2	DISTRIBUTION		P30	882	180	2,558	354	38,495	123,219	216
3	GENERAL & INTANGIBLE		POT1	68	12	206	23	3,339	9,445	14
4	TOTAL-PLANT IN SERVICE		P00	950	192	2,764	377	41,834	132,664	230
<b>DEPRECIATION RESERVE</b>										
5	TRANSMISSION		A20	0	0	0	0	0	0	0
6	DISTRIBUTION		A30	142	29	1,468	57	13,013	57,770	35
7	GENERAL PLANT		A88	24	4	72	8	1,171	3,312	5
8	INTANGIBLE PLANT		A85	1	0	2	0	40	112	0
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE		A00	167	33	1,540	65	14,224	61,194	40
10	TOTAL NET PLANT IN SERVICE		P01	783	159	1,224	312	27,610	71,470	190
11	SUBTRACTIVE ADJUSTMENTS		PLDED	39	8	407	15	5,379	6,243	10
12	ADDITIVE ADJUSTMENTS		PLADD	1	0	2	0	28	91	0
13	TOTAL NET ORIG COST RATE BASE		NOP	745	151	819	297	22,259	65,318	180
14	WORKING CAPITAL		W00	14	2	40	3	653	1,114	1
15	TOTAL RATE BASE		RBX	759	153	859	300	22,912	66,432	181

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>												
1	<b>TRANSMISSION</b>			G20 RD10 EE20	0	0	0	0	0	0	0	
<b>DISTRIBUTION SUBSTATIONS</b>												
2	PRIMARY			G28 RD20 EE28	10,097	4,776	350	712	2,459	1,445	95	0
3	SECONDARY			G29 RD30 EE29	188	94	7	14	48	0	0	0
4	<b>TOTAL SUBSTATIONS OVERHEAD LINES</b>			EESS	10,265	4,870	357	726	2,507	1,445	95	0
5	PRIMARY			G32 RD20 EE32	13,609	6,437	471	960	3,314	1,947	128	0
SECONDARY												
6	DEMAND COMPONENT			G33D RD30 EE33D	11,911	6,648	487	992	3,423	0	0	0
7	CUSTOMER COMPONENT			G33C RC30 EE33C	18,776	16,250	197	1,959	303	0	0	0
8	STREET LIGHTING			G34 RK405 EE34	1,339	0	0	0	0	0	0	0
9	<b>TOTAL OVERHEAD LINES UNDERGROUND LINES</b>			EEOL	45,635	29,335	1,155	3,911	7,040	1,947	128	0
10	PRIMARY			G36 RD20 EE36	2,399	1,135	83	169	584	343	23	0
SECONDARY												
11	DEMAND COMPONENT			G37D RD30 EE37D	5,226	2,917	213	435	1,502	0	0	0
12	CUSTOMER COMPONENT			G37C RC30 EE37C	4,914	4,253	52	513	79	0	0	0
13	<b>TOTAL UNDERGROUND LINES</b>			EEUG	12,539	8,305	348	1,117	2,165	343	23	0
<b>LINE TRANSFORMERS</b>												
14	DEMAND COMPONENT			G38D RD30 EE38D	868	484	35	72	249	0	0	0
15	CUSTOMER COMPONENT			G38C RCW8 EE38C	2,014	1,673	20	247	64	0	0	0
16	<b>TOTAL LINE TRANSFORMERS</b>			EELT	2,882	2,157	55	319	313	0	0	0
<b>SERVICES</b>												
17	DEMAND COMPONENT			G39D RD30K EE39D	90	50	4	8	26	0	0	0
18	CUSTOMER COMPONENT			G39C RCW9 EE39C	5,592	4,722	58	651	143	0	0	0
19	<b>TOTAL SERVICES</b>			EESV	5,682	4,772	62	659	169	0	0	0
20	<b>MISC DISTRIBUTION EXPENSE &amp; RENTS</b>			G42 P30 EE42	20,354	13,399	473	1,840	2,714	724	47	17
21	DEMAND COMPONENT			DP30 EE42D	8,889	4,533	332	676	2,334	666	45	0
22	CUSTOMER COMPONENT			CP30 EE42C	11,465	8,866	141	1,164	380	38	2	17
23	<b>METERS</b>			G43 RCW1 EE43	11,683	8,160	350	1,097	1,337	287	14	130
24	STREET LIGHTING			G46 RK405 EE46	5,365	0	0	0	0	0	0	0
25	CUSTOMER INSTALLATIONS			G47 RCW9 EE47	8,435	7,122	87	982	216	0	0	0
26	<b>TOTAL DISTRIBUTION</b>			EE30	122,840	78,120	2,887	10,651	16,461	4,746	307	147
27	DEMAND COMPONENT			EE30D	53,237	27,074	1,982	4,038	13,939	4,421	291	0
28	CUSTOMER COMPONENT			EE30C	69,603	51,046	905	6,613	2,522	325	16	147
<b>CUSTOMER ACCOUNTS</b>												
29	METER READING			G50 RCW2 EE50	9,768	8,453	103	1,019	158	7	0	1
30	COLLECTION EXPENSES			G51 RCW5 EE51	5,918	5,052	19	244	292	64	50	41
32	PROPERTY DAMAGE DISTRIBUTION			G53 RP30 EE53	1,484	977	34	134	198	53	3	1
33	UNCOLLECTIBLE ACCOUNTS			G54 RCW5 EE54	18,999	16,220	61	784	938	206	159	131
34	OTHER CUSTOMER ACCTS EXPENSE			G55 RC10 EE55	18,591	16,077	195	1,938	300	13	0	1
35	<b>TOTAL CUSTOMER ACCTS</b>			EE56	54,758	48,779	412	4,119	1,888	343	212	175
<b>CUSTOMER SERVICE &amp; INFORMATION</b>												
36	908 - ON TRACK			G60 RK409 EE60	1,741	1,741	0	0	0	0	0	0
37	908 - ON TRACK UNCOLLECTIBLE ACCTS			G61 RK409 EE61	2,700	2,700	0	0	0	0	0	0
38	908 - WRAP			G62 RK409 EE62	5,843	5,843	0	0	0	0	0	0
39	OTHER 908 - 910			G63 RC10 EE63	1,044	903	11	109	17	1	0	0
40	<b>TOTAL CUST SERVICE &amp; INFORMATION</b>			EE64	11,328	11,187	11	109	17	1	0	0
41	<b>SALES</b>			G65 DAT2 EE65	3,638	1,859	136	277	957	281	19	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>										
1	TRANSMISSION	G20	RD10	EE20	0	0	0	0	0	0
<b>DISTRIBUTION SUBSTATIONS</b>										
2	PRIMARY	G28	RD20	EE28	0	0	0	218	42	0
3	SECONDARY	G29	RD30	EE29	0	0	0	4	1	0
4	TOTAL SUBSTATIONS OVERHEAD LINES			EESS	0	0	0	222	43	0
5	PRIMARY	G32	RD20	EE32	0	0	0	294	56	0
<b>SECONDARY</b>										
6	DEMAND COMPONENT	G33D	RD30	EE33D	0	0	0	304	58	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	0	0	0	49	18	0
8	STREET LIGHTING	G34	RK405	EE34	0	0	0	0	1,339	0
9	TOTAL OVERHEAD LINES UNDERGROUND LINES			EEOL	0	0	0	647	1,471	0
10	PRIMARY	G36	RD20	EE36	0	0	0	52	10	0
<b>SECONDARY</b>										
11	DEMAND COMPONENT	G37D	RD30	EE37D	0	0	0	133	26	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	0	0	0	13	5	0
13	TOTAL UNDERGROUND LINES			EEUG	0	0	0	198	41	0
<b>LINE TRANSFORMERS</b>										
14	DEMAND COMPONENT	G38D	RD30	EE38D	0	0	0	22	4	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	0	0	0	8	2	0
16	TOTAL LINE TRANSFORMERS			EELT	0	0	0	30	6	0
<b>SERVICES</b>										
17	DEMAND COMPONENT	G39D	RD30K	EE39D	0	0	0	2	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	0	0	0	19	0	0
19	TOTAL SERVICES			EESV	0	0	0	21	0	0
20	MISC DISTRIBUTION EXPENSE & RENTS	G42	P30	EE42	6	1	18	2	264	846
21	DEMAND COMPONENT		DP30	EE42D	0	0	17	0	207	39
22	CUSTOMER COMPONENT		CP30	EE42C	6	1	1	2	57	807
23	METERS	G43	RCW1	EE43	45	9	5	18	220	0
24	STREET LIGHTING	G46	RK405	EE46	0	0	0	0	5,365	0
25	CUSTOMER INSTALLATIONS	G47	RCW9	EE47	0	0	0	0	28	0
26	TOTAL DISTRIBUTION			EE30	51	10	23	20	1,630	7,772
27	DEMAND COMPONENT			EE30D	0	0	17	0	1,236	236
28	CUSTOMER COMPONENT			EE30C	51	10	6	20	394	7,536
<b>CUSTOMER ACCOUNTS</b>										
29	METER READING	G50	RCW2	EE50	0	0	0	25	0	0
30	COLLECTION EXPENSES	G51	RCW5	EE51	69	0	0	9	78	0
32	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	0	0	1	19	62	0
33	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	220	0	0	29	251	0
34	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	0	0	0	48	16	0
35	TOTAL CUSTOMER ACCTS			EE56	289	0	1	130	409	0
<b>CUSTOMER SERVICE &amp; INFORMATION</b>										
36	908 - ON TRACK	G60	RK409	EE60	0	0	0	0	0	0
37	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	RK409	EE61	0	0	0	0	0	0
38	908 - WRAP	G62	RK409	EE62	0	0	0	0	0	0
39	OTHER 908 - 910	G63	RC10	EE63	0	0	0	3	1	0
40	TOTAL CUST SERVICE & INFORMATION			EE64	0	0	0	3	1	0
41	SALES	G65	DAT2	EE65	0	0	7	0	85	16

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>												
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>												
1	PPUC REGULATORY	G70	P01	EE70	3,534	2,343	84	319	475	127	8	4
2	DEMAND COMPONENT		DP01	EE70D	1,525	780	57	116	401	118	8	0
3	CUSTOMER COMPONENT		CP01	EE70C	2,009	1,563	27	203	74	9	0	4
4	FERC REGULATORY EXPENSE	G71	P01	EE71	0	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DP01	EE71D	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	EE71C	0	0	0	0	0	0	0	0
7	EMPLOYEE BENEFITS	G73	K929	EE73	39,898	28,548	778	3,747	3,960	1,020	65	24
8	DEMAND COMPONENT		DK929	EE73D	11,589	5,923	434	883	3,049	897	59	0
9	CUSTOMER COMPONENT		CK929	EE73C	28,109	22,625	344	2,864	911	123	6	24
10	SUSTAINABLE ENERGY FUND	G74	RES15	EE74	3,382	1,234	39	181	773	520	38	312
11	DEMAND COMPONENT		DK929	EE74D	1,437	256	22	43	595	457	32	0
12	CUSTOMER COMPONENT		CK929	EE74C	1,957	978	17	138	178	63	4	312
13	OTHER A & G	G75	P00	EE75	67,553	47,200	1,326	6,356	6,766	1,691	108	68
14	DEMAND COMPONENT		DP00	EE75D	19,720	10,079	738	1,503	5,189	1,525	100	0
15	CUSTOMER COMPONENT		CP00	EE75C	47,833	37,121	588	4,853	1,577	166	8	68
16	TOT ADMIN & GENERAL EXPENSES			EE79	114,179	79,325	2,227	10,603	11,974	3,358	217	408
17	DEMAND COMPONENT			EE79D	34,271	17,038	1,251	2,545	9,234	2,997	199	0
18	CUSTOMER COMPONENT			EE79C	79,908	62,287	976	8,058	2,740	361	18	408
19	TOTAL O & M BEFORE ADJUST			EE80	306,743	217,270	6,873	25,759	31,295	8,729	755	730
20	DEMAND COMPONENT			EE80D	87,508	44,112	3,233	6,583	23,173	7,418	490	0
21	CUSTOMER COMPONENT			EE80C	219,235	173,158	2,440	19,176	8,122	1,311	265	730
<b>ADJUSTMENTS TO O &amp; M EXPENSES</b>												
22	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	10,177	7,318	199	960	1,015	261	17	6
23	DEMAND COMPONENT		DK929	EE81D	2,971	1,518	111	226	782	230	15	0
24	CUSTOMER COMPONENT		CK929	EE81C	7,206	5,800	88	734	233	31	2	6
25	RATE CASE EXPENSES	G82	K929	EE82	1,000	719	20	94	100	26	1	1
26	DEMAND COMPONENT		DK929	EE82D	292	149	11	22	77	23	1	0
27	CUSTOMER COMPONENT		CK929	EE82C	708	570	9	72	23	3	0	1
28	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	187	125	1	25	31	4	0	0
29	SOCIAL PROGRAMS	G84	RK409	EE84	4,618	4,618	0	0	0	0	0	0
30	AUTOMATED METER READING SEVERENCE	G85	K929	EE85	(7,054)	(5,072)	(138)	(666)	(704)	(181)	(11)	(4)
31	DEMAND COMPONENT		DK929	EE85D	(2,059)	(1,052)	(77)	(157)	(542)	(159)	(10)	0
32	CUSTOMER COMPONENT		CK929	EE85C	(4,995)	(4,020)	(61)	(509)	(162)	(22)	(1)	(4)
33	STORM EXPENSE (HURRICANE ISABEL)	G86	K929	EE86	3,002	2,159	59	284	299	77	4	2
34	DEMAND COMPONENT		DK929	EE86D	876	448	33	67	230	68	4	0
35	CUSTOMER COMPONENT		CK929	EE86C	2,126	1,711	26	217	69	9	0	2
36	ENVIRONMENTAL REMEDIATION	G87	K929	EE87	0	0	0	0	0	0	0	0
37	DEMAND COMPONENT		DK929	EE87D	0	0	0	0	0	0	0	0
38	CUSTOMER COMPONENT		CK929	EE87C	0	0	0	0	0	0	0	0
39	TOTAL ADJUSTMENTS			EE89	11,930	9,867	141	697	741	187	11	5
40	DEMAND COMPONENT			EE89D	2,080	1,063	78	158	547	162	10	0
41	CUSTOMER COMPONENT			EE89C	9,850	8,804	63	539	194	25	1	5
42	TOTAL OPER & MAINT EXPENSES			EE00	318,873	227,137	5,814	26,456	32,036	8,916	766	735
43	DEMAND COMPONENT			EE00D	89,588	45,175	3,311	6,741	23,720	7,580	500	0
44	CUSTOMER COMPONENT			EE00C	229,085	181,962	2,503	19,715	8,316	1,336	266	735

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>											
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>											
1	PPUC REGULATORY	G70	P01	EE70	1	0	2	1	47	122	0
2	DEMAND COMPONENT		DP01	EE70D	0	0	2	0	36	7	0
3	CUSTOMER COMPONENT		CP01	EE70C	1	0	0	1	11	116	0
4	FERC REGULATORY EXPENSE	G71	P01	EE71	0	0	0	0	0	0	0
5	DEMAND COMPONENT		DP01	EE71D	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	EE71C	0	0	0	0	0	0	0
7	EMPLOYEE BENEFITS	G73	K929	EE73	8	1	24	3	397	1,122	2
8	DEMAND COMPONENT		DK929	EE73D	0	0	22	0	271	52	0
9	CUSTOMER COMPONENT		CK929	EE73C	8	1	2	3	126	1,070	2
10	SUSTAINABLE ENERGY FUND	G74	RES15	EE74	180	42	6	21	37	11	1
11	DEMAND COMPONENT		DK929	EE74D	0	0	6	0	25	1	0
12	CUSTOMER COMPONENT		CK929	EE74C	180	42	1	21	12	10	1
13	OTHER A & G	G75	P00	EE75	24	5	41	10	695	3,258	6
14	DEMAND COMPONENT		DP00	EE75D	0	0	38	0	461	88	0
15	CUSTOMER COMPONENT		CP00	EE75C	24	5	3	10	234	3,170	6
16	TOT ADMIN & GENERAL EXPENSES			EE79	213	48	74	35	1,176	4,513	9
17	DEMAND COMPONENT			EE79D	0	0	68	0	793	148	0
18	CUSTOMER COMPONENT			EE79C	213	48	6	35	383	4,365	9
19	TOTAL O & M BEFORE ADJUST			EE80	553	58	105	55	3,024	12,711	21
20	DEMAND COMPONENT			EE80D	0	0	85	0	2,029	384	0
21	CUSTOMER COMPONENT			EE80C	553	58	20	55	995	12,327	21
<b>ADJUSTMENTS TO O &amp; M EXPENSES</b>											
22	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	2	0	7	1	101	287	1
23	DEMAND COMPONENT		DK929	EE81D	0	0	6	0	69	13	0
24	CUSTOMER COMPONENT		CK929	EE81C	2	0	1	1	32	274	1
25	RATE CASE EXPENSES	G82	K929	EE82	0	0	1	0	10	28	0
26	DEMAND COMPONENT		DK929	EE82D	0	0	1	0	7	1	0
27	CUSTOMER COMPONENT		CK929	EE82C	0	0	0	0	3	27	0
28	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	0	0	0	0	1	0	0
29	SOCIAL PROGRAMS	G84	RK409	EE84	0	0	0	0	0	0	0
30	AUTOMATED METER READING SEVERENCE	G85	K929	EE85	(1)	0	(4)	(1)	(70)	(189)	0
31	DEMAND COMPONENT		DK929	EE85D	0	0	(4)	0	(48)	(9)	0
32	CUSTOMER COMPONENT		CK929	EE85C	(1)	0	0	(1)	(22)	(190)	0
33	STORM EXPENSE (HURRICANE ISABEL)	G86	K929	EE86	1	0	2	0	30	85	0
34	DEMAND COMPONENT		DK929	EE86D	0	0	2	0	20	4	0
35	CUSTOMER COMPONENT		CK929	EE86C	1	0	0	0	10	81	0
36	ENVIRONMENTAL REMEDIATION	G87	K929	EE87	0	0	0	0	0	0	0
37	DEMAND COMPONENT		DK929	EE87D	0	0	0	0	0	0	0
38	CUSTOMER COMPONENT		CK929	EE87C	0	0	0	0	0	0	0
39	TOTAL ADJUSTMENTS			EE99	2	0	6	0	72	201	1
40	DEMAND COMPONENT			EE99D	0	0	5	0	48	9	0
41	CUSTOMER COMPONENT			EE99C	2	0	1	0	24	192	1
42	TOTAL OPER & MAINT EXPENSES			EE00	555	58	111	55	3,096	12,912	22
43	DEMAND COMPONENT			EE00D	0	0	90	0	2,077	393	0
44	CUSTOMER COMPONENT			EE00C	555	58	21	55	1,019	12,519	22

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Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-6	
1	<b>DEPRECIATION EXPENSE TRANSMISSION</b>											
	GD20	RD10	ED20	0	0	0	0	0	0	0	0	
	<b>DISTRIBUTION SUBSTATIONS</b>											
2	GD28	RD20	ED28	4,438	2,098	154	313	1,080	635	42	0	
3	GD28	RD30	ED28	108	60	4	9	31	0	0	0	
4	<b>TOTAL SUBSTATIONS OVERHEAD LINES</b>			4,544	2,158	158	322	1,111	635	42	0	
5	GD32	RD20	ED32	7,888	3,722	272	555	1,916	1,126	74	0	
6	GD33D	RD30	ED33D	6,913	3,858	282	576	1,986	0	0	0	
7	GD33C	RC30	ED33C	10,927	9,457	115	1,140	176	0	0	0	
8	GD34	RK405	ED34	733	0	0	0	0	0	0	0	
9	<b>TOTAL OVERHEAD LINES UNDERGROUND LINES</b>			26,441	17,037	669	2,271	4,078	1,126	74	0	
10	GD36	RD20	ED36	1,912	904	86	135	466	274	18	0	
11	GD37D	RD30	ED37D	4,165	2,325	170	347	1,197	0	0	0	
12	GD37C	RC30	ED37C	3,917	3,390	41	409	83	0	0	0	
13	<b>TOTAL UNDERGROUND LINES LINE TRANSFORMERS</b>			9,994	6,619	277	891	1,726	274	18	0	
14	GD38D	RD30	ED38D	2,826	1,466	107	219	754	0	0	0	
15	GD38C	RCW8	ED38C	6,087	5,055	62	747	195	0	0	0	
16	<b>TOTAL LINE TRANSFORMERS SERVICES</b>			8,712	6,520	169	968	949	0	0	0	
17	GD39D	RD30K	ED39D	189	106	8	16	55	0	0	0	
18	GD39C	RCW9	ED39C	11,847	9,834	120	1,356	298	0	0	0	
19	<b>TOTAL SERVICES</b>			11,836	9,940	128	1,372	353	0	0	0	
20	GD43	RCW1	ED43	7,736	5,403	232	726	885	190	9	86	
21	GD44	RK403	ED44	205	0	0	0	0	0	0	0	
22	GD46	RK405	ED46	4,055	0	0	0	0	0	0	0	
23	<b>TOTAL DISTRIBUTION</b>			73,522	47,877	1,633	6,548	9,102	2,225	143	86	
24	<b>DEMAND COMPONENT</b>			28,218	14,538	1,063	2,170	7,485	2,035	134	0	
25	<b>CUSTOMER COMPONENT</b>			45,306	33,139	570	4,378	1,617	190	9	86	
26	GD88	K939	ED88	6,976	5,017	137	658	696	179	11	4	
27		DK939	ED88D	2,036	1,041	76	155	536	157	10	0	
28		CK939	ED88C	4,940	3,976	61	503	160	22	1	4	
29	GD95	K939	ED95	4,816	3,464	95	454	480	124	8	3	
30		DK939	ED95D	1,406	719	53	107	370	109	7	0	
31		CK939	ED95C	3,410	2,745	42	347	110	15	1	3	
32	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>			85,314	56,168	1,865	7,660	10,278	2,528	162	93	
33	<b>DEMAND COMPONENT</b>			31,658	16,298	1,192	2,432	8,391	2,301	151	0	
34	<b>CUSTOMER COMPONENT</b>			53,656	39,860	673	5,228	1,887	227	11	93	
	<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>											
35	GD99A	ED00	ED99A	3,913	2,575	86	352	472	116	8	4	
36		RED00D	ED99AD	1,452	747	55	112	385	106	7	0	
37		RED00C	ED99AC	2,461	1,828	31	240	87	10	1	4	
38	<b>TOTAL ADJUSTMENTS</b>			3,913	2,575	86	352	472	116	8	4	
39	<b>DEMAND COMPONENT</b>			1,452	747	55	112	385	106	7	0	
40	<b>CUSTOMER COMPONENT</b>			2,461	1,828	31	240	87	10	1	4	
41	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>			89,224	58,733	1,951	8,012	10,750	2,644	170	97	
42	<b>DEMAND COMPONENT</b>			33,111	17,045	1,247	2,544	8,776	2,407	158	0	
43	<b>CUSTOMER COMPONENT</b>			56,113	41,688	704	5,468	1,974	237	12	97	

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Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>DEPRECIATION EXPENSE</b>										
1	<b>TRANSMISSION</b>										
	GD20	RD10	ED20	0	0	0	0	0	0	0	
	<b>DISTRIBUTION</b>										
	<b>SUBSTATIONS</b>										
2	<b>PRIMARY</b>										
	GD28	RD20	ED28	0	0	0	0	96	18	0	
3	<b>SECONDARY</b>										
	GD29	RD30	ED29	0	0	0	0	3	1	0	
4	<b>TOTAL SUBSTATIONS</b>										
			EDSS	0	0	0	0	99	19	0	
	<b>OVERHEAD LINES</b>										
5	<b>PRIMARY</b>										
	GD32	RD20	ED32	0	0	0	0	170	32	0	
	<b>SECONDARY</b>										
6	<b>DEMAND COMPONENT</b>										
	GD33D	RD30	ED33D	0	0	0	0	177	34	0	
7	<b>CUSTOMER COMPONENT</b>										
	GD33C	RC30	ED33C	0	0	0	0	28	11	0	
8	<b>STREET LIGHTING</b>										
	GD34	RK406	ED34	0	0	0	0	0	733	0	
9	<b>TOTAL OVERHEAD LINES</b>										
			EDOL	0	0	0	0	375	810	0	
	<b>UNDERGROUND LINES</b>										
10	<b>PRIMARY</b>										
	GD36	RD20	ED36	0	0	0	0	41	8	0	
	<b>SECONDARY</b>										
11	<b>DEMAND COMPONENT</b>										
	GD37D	RD30	ED37D	0	0	0	0	108	20	0	
12	<b>CUSTOMER COMPONENT</b>										
	GD37C	RC30	ED37C	0	0	0	0	10	4	0	
13	<b>TOTAL UNDERGROUND LINES</b>										
			EDUG	0	0	0	0	167	32	0	
	<b>LINE TRANSFORMERS</b>										
14	<b>DEMAND COMPONENT</b>										
	GD38D	RD30	ED38D	0	0	0	0	67	13	0	
15	<b>CUSTOMER COMPONENT</b>										
	GD38C	RCW8	ED38C	0	0	0	0	23	5	0	
16	<b>TOTAL LINE TRANSFORMERS</b>										
			EDLT	0	0	0	0	90	18	0	
	<b>SERVICES</b>										
17	<b>DEMAND COMPONENT</b>										
	GD39D	RD30K	ED39D	0	0	0	0	5	0	0	
18	<b>CUSTOMER COMPONENT</b>										
	GD39C	RCW9	ED39C	0	0	0	0	39	0	0	
19	<b>TOTAL SERVICES</b>										
			EDSV	0	0	0	0	44	0	0	
20	<b>METERS</b>										
	GD43	RCW1	ED43	30	6	3	12	145	0	7	
21	<b>AREA LIGHTING FIXTURES</b>										
	GD44	RK403	ED44	0	0	0	0	0	205	0	
22	<b>STREET LIGHTING</b>										
	GD46	RK405	ED46	0	0	0	0	0	4,055	0	
23	<b>TOTAL DISTRIBUTION</b>										
			ED30	30	6	3	12	910	5,139	7	
24	<b>DEMAND COMPONENT</b>										
			ED30D	0	0	0	0	665	126	0	
25	<b>CUSTOMER COMPONENT</b>										
			ED30C	30	6	3	12	245	5,013	7	
28	<b>GENERAL</b>										
	GD88	K939	ED88	1	0	4	0	70	197	0	
27	<b>DEMAND COMPONENT</b>										
		DK939	ED88D	0	0	4	0	48	9	0	
28	<b>CUSTOMER COMPONENT</b>										
		CK939	ED88C	1	0	0	0	22	188	0	
29	<b>INTANGIBLE</b>										
	GD95	K939	ED95	1	0	3	0	48	136	0	
30	<b>DEMAND COMPONENT</b>										
		DK939	ED95D	0	0	3	0	33	6	0	
31	<b>CUSTOMER COMPONENT</b>										
		CK939	ED95C	1	0	0	0	15	130	0	
	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>										
32			ED00	32	6	10	12	1,028	5,472	7	
33	<b>DEMAND COMPONENT</b>										
			ED00D	0	0	7	0	746	141	0	
34	<b>CUSTOMER COMPONENT</b>										
			ED00C	32	6	3	12	282	5,331	7	
	<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>										
35	<b>ANNUAL DEPRECIATION EXP</b>										
	GD99A	ED00	ED99A	1	0	0	1	47	251	0	
36	<b>DEMAND COMPONENT</b>										
		RED00D	ED99AD	0	0	0	0	34	6	0	
37	<b>CUSTOMER COMPONENT</b>										
		RED00C	ED99AC	1	0	0	1	13	245	0	
38	<b>TOTAL ADJUSTMENTS</b>										
			ED99	1	0	0	1	47	251	0	
39	<b>DEMAND COMPONENT</b>										
			ED99D	0	0	0	0	34	6	0	
40	<b>CUSTOMER COMPONENT</b>										
			ED99C	1	0	0	1	13	245	0	
	<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>										
41			ED00	33	6	10	13	1,075	5,723	7	
42	<b>DEMAND COMPONENT</b>										
			ED00D	0	0	7	0	780	147	0	
43	<b>CUSTOMER COMPONENT</b>										
			ED00C	33	6	3	13	295	5,576	7	

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Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
<b>TAXES</b>												
<b>TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS</b>												
1	CAPITAL STOCK	GT1	P01	ET1	3,220	5,451	195	743	1,106	296	19	9
2	DEMAND COMPONENT		DP01	ET1D	3,547	1,814	133	270	934	275	18	0
3	CUSTOMER COMPONENT		CP01	ET1C	4,673	3,637	82	473	172	21	1	9
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	45	30	1	4	8	1	0	0
5	DEMAND COMPONENT		DP01	ET1AD	19	10	1	1	5	1	0	0
6	CUSTOMER COMPONENT		CP01	ET1AC	26	20	0	3	1	0	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	2,791	1,851	66	253	375	100	6	3
8	DEMAND COMPONENT		DP01	ET3D	1,204	816	45	92	317	93	6	0
9	CUSTOMER COMPONENT		CP01	ET3C	1,587	1,235	21	161	58	7	0	3
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	(244)	(162)	(6)	(22)	(33)	(9)	(1)	0
11	DEMAND COMPONENT		DP01	ET3AD	(105)	(54)	(4)	(8)	(28)	(8)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	(139)	(108)	(2)	(14)	(5)	(1)	0	0
13	OTHER TAXES	GT4	P01	ET4	732	486	18	66	98	27	2	1
14	DEMAND COMPONENT		DP01	ET4D	316	182	12	24	83	25	2	0
15	CUSTOMER COMPONENT		CP01	ET4C	416	324	6	42	15	2	0	1
13	OTHER TAXES	GT8	P01	ET8	(1,877)	(1,244)	(44)	(170)	(252)	(68)	(4)	(2)
14	DEMAND COMPONENT		DP01	ET8D	(810)	(414)	(30)	(62)	(213)	(83)	(4)	0
15	CUSTOMER COMPONENT		CP01	ET8C	(1,067)	(830)	(14)	(108)	(39)	(5)	0	(2)
16	PAYROLL TAXES	GP01	K939	EP01	5,990	4,307	117	565	597	154	10	4
17	DEMAND COMPONENT		DK939	EP01D	1,749	894	65	133	460	135	9	0
18	CUSTOMER COMPONENT		CK939	EP01C	4,241	3,413	52	432	137	19	1	4
19	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	549	395	11	52	55	14	1	0
20	DEMAND COMPONENT		DK939	EP01AD	160	82	6	12	42	12	1	0
21	CUSTOMER COMPONENT		CK939	EP01AC	389	313	5	40	13	2	0	0
<b>TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS</b>												
22	EXCLUDING GROSS RECEIPTS			ET01	16,206	11,114	358	1,491	1,952	515	33	15
23	DEMAND COMPONENT			ET01D	8,080	3,110	228	462	1,600	470	31	0
24	CUSTOMER COMPONENT			ET01C	10,126	8,004	130	1,029	352	45	2	15
25	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	611	384	19	52	117	33	2	0
26	DEMAND COMPONENT		DP01	ET1PD	417	213	16	32	110	32	2	0
27	CUSTOMER COMPONENT		CP01	ET1PC	194	151	3	20	7	1	0	0
28	TOTAL AT PROPOSED RATES			ET01P	18,817	11,478	377	1,543	2,069	548	35	15
29	DEMAND COMPONENT			ET01PD	6,497	3,323	244	494	1,710	502	33	0
30	CUSTOMER COMPONENT			ET01PC	10,320	8,155	133	1,049	359	46	2	15
<b>INVESTMENT TAX CREDIT AMORTIZATION</b>												
31	TRANSMISSION	ITDA91	RD10	TXA91	0	0	0	0	0	0	0	0
32	DISTRIBUTION	ITDA92	P30	TXA92	(1,925)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
33	DEMAND COMPONENT		DP30	TXA92D	(1,326)	(678)	(50)	(101)	(349)	(103)	(7)	0
34	CUSTOMER COMPONENT		CP30	TXA92C	(599)	(462)	(7)	(61)	(20)	(2)	0	(1)
35	TOTAL INVESTMENT TAX CREDIT			TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
36	DEMAND COMPONENT			TX93D	(1,328)	(678)	(50)	(101)	(349)	(103)	(7)	0
37	CUSTOMER COMPONENT			TX93C	(598)	(462)	(7)	(61)	(20)	(2)	0	(1)

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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>TAXES</b>											
<b>TAXES OTHER THAN INCOME,</b>											
<b>EXCLUDING GROSS RECEIPTS</b>											
1	CAPITAL STOCK	GT1	P01	ET1	3	1	5	1	109	282	1
2	DEMAND COMPONENT		DP01	ET1D	0	0	5	0	83	16	0
3	CUSTOMER COMPONENT		CP01	ET1C	3	1	0	1	26	266	1
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	0	0	0	0	0	1	0
5	DEMAND COMPONENT		DP01	ET1AD	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CP01	ET1AC	0	0	0	0	0	1	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	1	0	2	0	37	95	0
8	DEMAND COMPONENT		DP01	ET3D	0	0	2	0	28	5	0
9	CUSTOMER COMPONENT		CP01	ET3C	1	0	0	0	9	90	0
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	0	0	0	0	(3)	(8)	0
11	DEMAND COMPONENT		DP01	ET3AD	0	0	0	0	(2)	0	0
12	CUSTOMER COMPONENT		CP01	ET3AC	0	0	0	0	(1)	(8)	0
13	OTHER TAXES	GT4	P01	ET4	0	0	0	0	9	25	0
14	DEMAND COMPONENT		DP01	ET4D	0	0	0	0	7	1	0
15	CUSTOMER COMPONENT		CP01	ET4C	0	0	0	0	2	24	0
13	OTHER TAXES	GT6	P01	ET6	(1)	0	(1)	0	(25)	(65)	0
14	DEMAND COMPONENT		DP01	ET6D	0	0	(1)	0	(19)	(4)	0
15	CUSTOMER COMPONENT		CP01	ET6C	(1)	0	0	0	(6)	(61)	0
16	PAYROLL TAXES	GP01	K939	EP01	1	0	3	0	60	169	0
17	DEMAND COMPONENT		DK939	EP01D	0	0	3	0	41	8	0
18	CUSTOMER COMPONENT		CK939	EP01C	1	0	0	0	19	161	0
19	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	0	0	0	0	6	16	0
20	DEMAND COMPONENT		DK939	EP01AD	0	0	0	0	4	1	0
21	CUSTOMER COMPONENT		CK939	EP01AC	0	0	0	0	2	15	0
<b>TOTAL TAXES OTHER THAN INCOME</b>											
22	EXCLUDING GROSS RECEIPTS			ET01	4	1	9	1	193	515	1
23	DEMAND COMPONENT			ET01D	0	0	9	0	142	27	0
24	CUSTOMER COMPONENT			ET01C	4	1	0	1	51	488	1
25	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	0	0	1	0	11	13	0
26	DEMAND COMPONENT		DP01	ET1PD	0	0	1	0	10	2	0
27	CUSTOMER COMPONENT		CP01	ET1PC	0	0	0	0	1	11	0
28	TOTAL AT PROPOSED RATES			ET01P	4	1	10	1	204	528	1
29	DEMAND COMPONENT			ET01PD	0	0	10	0	152	29	0
30	CUSTOMER COMPONENT			ET01PC	4	1	0	1	52	499	1
<b>INVESTMENT TAX CREDIT AMORTIZATION</b>											
31	TRANSMISSION	ITDA91	RD10	TXA91	0	0	0	0	0	0	0
32	DISTRIBUTION	ITDA92	P30	TXA92	0	0	(3)	0	(34)	(48)	0
33	DEMAND COMPONENT		DP30	TXA92D	0	0	(3)	0	(31)	(6)	0
34	CUSTOMER COMPONENT		CP30	TXA92C	0	0	0	0	(3)	(42)	0
35	TOTAL INVESTMENT TAX CREDIT			TX93	0	0	(3)	0	(34)	(48)	0
36	DEMAND COMPONENT			TX93D	0	0	(3)	0	(31)	(6)	0
37	CUSTOMER COMPONENT			TX93C	0	0	0	0	(3)	(42)	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>TAXES</b>												
<b>DEFERRED INCOME TAXES</b>												
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	263	160	2	31	43	11	1	1
2	DEMAND COMPONENT		TRRBG	TX02D	77	47	1	9	13	3	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	186	113	1	22	30	8	1	1
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>												
4	TRANSMISSION	ITD04	RD10	TX04	0	0	0	0	0	0	0	0
5	DISTRIBUTION	ITD06	P30	TX06	(5,516)	(3,249)	(165)	(462)	(1,072)	(305)	(20)	(2)
6	DEMAND COMPONENT		DP30	TX06D	(3,868)	(1,977)	(145)	(295)	(1,018)	(299)	(20)	0
7	CUSTOMER COMPONENT		CP30	TX06C	(1,648)	(1,272)	(20)	(167)	(54)	(6)	0	(2)
8	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(5,516)	(3,249)	(165)	(462)	(1,072)	(305)	(20)	(2)
9	DEMAND COMPONENT			TX11D	(3,868)	(1,977)	(145)	(295)	(1,018)	(299)	(20)	0
10	CUSTOMER COMPONENT			TX11C	(1,648)	(1,272)	(20)	(167)	(54)	(6)	0	(2)
11	VACATION PAY	ITD08	K939	TX08	(333)	(213)	(9)	(29)	(54)	(15)	(1)	0
12	DEMAND COMPONENT		DK939	TX08D	(186)	(95)	(7)	(14)	(49)	(14)	(1)	0
13	CUSTOMER COMPONENT		CK939	TX08C	(147)	(118)	(2)	(15)	(5)	(1)	0	0
14	TAXES CAPITALIZED	ITD12	P01	TX12	0	0	0	0	0	0	0	0
15	DEMAND COMPONENT		DP01	TX12D	0	0	0	0	0	0	0	0
16	CUSTOMER COMPONENT		CP01	TX12C	0	0	0	0	0	0	0	0
17	A & G CAPITALIZED	ITD15	K929	TX15	(381)	(244)	(10)	(33)	(61)	(17)	(1)	0
18	DEMAND COMPONENT		DK929	TX15D	(212)	(108)	(8)	(16)	(56)	(16)	(1)	0
19	CUSTOMER COMPONENT		CK929	TX15C	(169)	(136)	(2)	(17)	(5)	(1)	0	0
20	IRC 263A AMORTIZATION	ITD22	K939	TX22	544	349	14	48	88	24	2	0
21	DEMAND COMPONENT		DK939	TX22D	303	155	11	23	80	23	2	0
22	CUSTOMER COMPONENT		CK939	TX22C	241	194	3	25	8	1	0	0
23	OBSOLETE INVENTORY	ITD23	P30	TX23	(88)	(58)	(2)	(8)	(12)	(3)	0	0
24	DEMAND COMPONENT		DP30	TX23D	(38)	(19)	(1)	(3)	(10)	(3)	0	0
25	CUSTOMER COMPONENT		CP30	TX23C	(50)	(39)	(1)	(5)	(2)	0	0	0
26	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	5,898	4,241	115	557	588	151	10	4
27	DEMAND COMPONENT		DK939	TX25D	1,722	880	64	131	453	133	9	0
28	CUSTOMER COMPONENT		CK939	TX25C	4,176	3,361	51	426	135	18	1	4
29	FIN45 RENT AMORTIZATION	ITD26	K939	TX26	(316)	(227)	(6)	(30)	(31)	(8)	0	0
30	DEMAND COMPONENT		DK939	TX26D	(92)	(47)	(3)	(7)	(24)	(7)	0	0
31	CUSTOMER COMPONENT		CK939	TX26C	(224)	(180)	(3)	(23)	(7)	(1)	0	0
32	SOFTWARE AMORTIZATION	ITD27	K939	TX27	65	47	2	6	6	1	0	0
33	DEMAND COMPONENT		DK939	TX27D	19	10	1	1	5	1	0	0
34	CUSTOMER COMPONENT		CK939	TX27C	46	37	1	5	1	0	0	0
35	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	189	136	4	18	18	5	0	0
36	DEMAND COMPONENT		DK939	TX24D	55	28	2	4	14	4	0	0
37	CUSTOMER COMPONENT		CK939	TX24C	134	108	2	14	4	1	0	0
38	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	322	202	9	29	52	14	1	0
39	DEMAND COMPONENT		DP00	TX30D	179	91	7	14	47	14	1	0
40	CUSTOMER COMPONENT		CP00	TX30C	143	111	2	15	5	0	0	0
41	CLEARING ACCOUNTS	ITD39	K939	TX39	196	126	5	17	32	8	1	0
42	DEMAND COMPONENT		DK939	TX39D	109	56	4	8	29	6	1	0
43	CUSTOMER COMPONENT		CK939	TX39C	87	70	1	9	3	0	0	0
<b>BALANCE CARRIED FORWARD</b>												
44	DEFERRED INCOME TAXES			TXST	843	1,270	(41)	144	(403)	(134)	(7)	3
45	DEMAND COMPONENT			TXSTD	(1,832)	(979)	(74)	(145)	(516)	(153)	(9)	0
46	CUSTOMER COMPONENT			TXSTC	2,775	2,249	33	289	113	19	2	3

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>TAXES</b>										
	<b>DEFERRED INCOME TAXES</b>										
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	1	0	0	0	3	10	0
2	DEMAND COMPONENT		TRRBG	TX02D	0	0	0	0	1	3	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	1	0	0	0	2	7	0
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>										
4	TRANSMISSION	ITD04	RD10	TX04	0	0	0	0	0	0	0
5	DISTRIBUTION	ITD06	P30	TX06	(1)	0	(7)	0	(98)	(133)	0
8	DEMAND COMPONENT		DP30	TX06D	0	0	(7)	0	(90)	(17)	0
7	CUSTOMER COMPONENT		CP30	TX06C	(1)	0	0	0	(8)	(116)	0
8	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(1)	0	(7)	0	(98)	(133)	0
9	DEMAND COMPONENT			TX11D	0	0	(7)	0	(90)	(17)	0
10	CUSTOMER COMPONENT			TX11C	(1)	0	0	0	(8)	(116)	0
11	VACATION PAY	ITD08	K939	TX08	0	0	0	0	(5)	(7)	0
12	DEMAND COMPONENT		DK939	TX08D	0	0	0	0	(4)	(1)	0
13	CUSTOMER COMPONENT		CK939	TX08C	0	0	0	0	(1)	(6)	0
14	TAXES CAPITALIZED	ITD12	P01	TX12	0	0	0	0	0	0	0
15	DEMAND COMPONENT		DP01	TX12D	0	0	0	0	0	0	0
16	CUSTOMER COMPONENT		CP01	TX12C	0	0	0	0	0	0	0
17	A & G CAPITALIZED	ITD15	K929	TX15	0	0	0	0	(6)	(7)	0
18	DEMAND COMPONENT		DK929	TX15D	0	0	0	0	(5)	(1)	0
19	CUSTOMER COMPONENT		CK929	TX15C	0	0	0	0	(1)	(6)	0
20	IRC 263A AMORTIZATION	ITD22	K939	TX22	0	0	1	0	8	10	0
21	DEMAND COMPONENT		DK939	TX22D	0	0	1	0	7	1	0
22	CUSTOMER COMPONENT		CK939	TX22C	0	0	0	0	1	9	0
23	OBSOLETE INVENTORY	ITD23	P30	TX23	0	0	0	0	(1)	(4)	0
24	DEMAND COMPONENT		DP30	TX23D	0	0	0	0	(1)	0	0
25	CUSTOMER COMPONENT		CP30	TX23C	0	0	0	0	0	(4)	0
26	HURRICANE ISABEL DEFERRAL	ITD25	K939	TX25	1	0	3	0	59	167	0
27	DEMAND COMPONENT		DK939	TX25D	0	0	3	0	40	8	0
28	CUSTOMER COMPONENT		CK939	TX25C	1	0	0	0	19	159	0
29	FIN45 RENT AMORTIZATION	ITD26	K939	TX26	0	0	0	0	(3)	(9)	0
30	DEMAND COMPONENT		DK939	TX26D	0	0	0	0	(2)	0	0
31	CUSTOMER COMPONENT		CK939	TX26C	0	0	0	0	(1)	(9)	0
32	SOFTWARE AMORTIZATION	ITD27	K939	TX27	0	0	0	0	0	2	0
33	DEMAND COMPONENT		DK939	TX27D	0	0	0	0	0	0	0
34	CUSTOMER COMPONENT		CK939	TX27C	0	0	0	0	0	2	0
35	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	0	0	0	0	2	5	0
36	DEMAND COMPONENT		DK939	TX24D	0	0	0	0	1	0	0
37	CUSTOMER COMPONENT		CK939	TX24C	0	0	0	0	1	5	0
38	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	0	0	0	0	5	10	0
39	DEMAND COMPONENT		DP00	TX30D	0	0	0	0	4	1	0
40	CUSTOMER COMPONENT		CP00	TX30C	0	0	0	0	1	9	0
41	CLEARING ACCOUNTS	ITD39	K939	TX39	0	0	0	0	3	3	0
42	DEMAND COMPONENT		DK939	TX39D	0	0	0	0	3	0	0
43	CUSTOMER COMPONENT		CK939	TX39C	0	0	0	0	0	3	0
	<b>BALANCE CARRIED FORWARD</b>										
44	DEFERRED INCOME TAXES			TXST	1	0	(3)	0	(33)	47	0
45	DEMAND COMPONENT			TXSTD	0	0	(3)	0	(46)	(6)	0
46	CUSTOMER COMPONENT			TXSTC	1	0	0	0	13	53	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES

Line No.	\$1,000 Pa Jurisdiction Distribution Only											
	Input	Alloc	Output	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5		
1	<b>BALANCE BROUGHT FORWARD</b>											
	<b>DEFERRED INCOME TAXES CONTINUED</b>			TXST	843	1,270	(41)	144	(403)	(134)	(7)	3
	<b>CLASS LIFE</b>											
2	ITD42E	RD10	TX42E	0	0	0	0	0	0	0	0	0
3	ITD42F	P30	TX42F	(1,520)	(1,000)	(38)	(137)	(202)	(54)	(3)	(3)	(1)
4		DP30	TX42D	(682)	(338)	(25)	(50)	(174)	(51)	(3)	0	0
6		CP30	TX42C	(858)	(882)	(11)	(87)	(28)	(3)	0	(1)	0
8			TX42T	(1,516)	(1,000)	(38)	(137)	(202)	(54)	(3)	(3)	(1)
7			TX42TD	(660)	(338)	(25)	(50)	(174)	(51)	(3)	0	0
8			TX42TC	(856)	(862)	(11)	(87)	(28)	(3)	0	(1)	0
	<b>REMOVAL COSTS</b>											
9	ITD43E	RD10	TX43E	0	0	0	0	0	0	0	0	0
10	ITD43F	P30	TX43F	(184)	(121)	(4)	(17)	(24)	(6)	0	0	0
11		DP30	TX43D	(80)	(41)	(3)	(6)	(21)	(6)	0	0	0
12		CP30	TX43C	(104)	(80)	(1)	(11)	(3)	0	0	0	0
13			TX43T	(182)	(121)	(4)	(17)	(24)	(6)	0	0	0
14			TX43TD	(79)	(41)	(3)	(6)	(21)	(6)	0	0	0
15			TX43TC	(103)	(80)	(1)	(11)	(3)	0	0	0	0
	<b>ACRS AND MACRS</b>											
16	ITD46E	RD10	TX46E	0	0	0	0	0	0	0	0	0
17	ITD46F	P30	TX46F	33,709	22,191	783	3,048	4,494	1,200	78	29	29
18		DP30	TX46FD	14,888	7,507	549	1,120	3,865	1,138	75	0	0
19		CP30	TX46FC	19,021	14,684	234	1,928	629	64	3	29	29
20	ITD46G	K939	TX46G	2,296	1,651	45	217	229	59	3	1	1
21		DK939	TX46GD	670	342	25	51	176	52	3	0	0
22		CK939	TX46GC	1,626	1,309	20	166	53	7	0	1	1
23			TX46T	38,002	23,842	828	3,285	4,723	1,259	81	30	30
24			TX46TD	15,357	7,849	574	1,171	4,041	1,188	78	0	0
25			TX46TC	20,645	15,993	254	2,094	682	71	3	30	30
	<b>REPAIR ALLOWANCE ELECTION</b>											
26	ITD48E	RD10	TX48E	0	0	0	0	0	0	0	0	0
27	ITD48F	P01	TX48F	(638)	(380)	(19)	(54)	(122)	(35)	(2)	0	0
28		DP01	TX48FD	(435)	(222)	(16)	(33)	(115)	(34)	(2)	0	0
29		CP01	TX48FC	(203)	(158)	(3)	(21)	(7)	(1)	0	0	0
30			TX48	(638)	(380)	(19)	(54)	(122)	(35)	(2)	0	0
31			TX48D	(435)	(222)	(16)	(33)	(115)	(34)	(2)	0	0
32			TX48C	(203)	(158)	(3)	(21)	(7)	(1)	0	0	0
33	ITD49	P01	TX49	103	62	3	8	19	5	0	0	0
34		DP01	TX49D	70	36	3	5	18	5	0	0	0
35		CP01	TX49C	33	26	0	3	1	0	0	0	0
36	ITD54	P00	TX54	399	237	12	34	76	21	1	0	0
37		DP00	TX64D	275	141	10	21	72	21	1	0	0
38		CP00	TX64C	124	96	2	13	4	0	0	0	0
39	ITD62	CW5	TX62	(213)	(182)	0	(9)	(11)	(2)	(2)	(2)	(2)
40		RCW5	TX62D	(119)	(102)	0	(5)	(6)	(1)	(1)	(1)	(1)
41		RCW5	TX62C	(94)	(80)	0	(4)	(5)	(1)	(1)	(1)	(1)
42			TXT	34,798	23,728	743	3,234	4,056	1,054	88	30	30
43			TXTD	12,477	6,344	469	958	3,299	989	64	(1)	(1)
44			TXTC	22,321	17,384	274	2,276	757	85	4	31	31
45	ITD71	K939	TX71	(9,924)	(7,137)	(194)	(937)	(990)	(255)	(17)	(6)	(6)
46		DK939	TX71D	(2,897)	(1,481)	(108)	(221)	(762)	(224)	(15)	0	0
47		CK939	TX71C	(7,027)	(5,656)	(86)	(716)	(228)	(31)	(2)	(6)	(6)
48			TXTA	24,874	16,591	549	2,297	3,066	799	51	24	24
49			TXTAD	9,580	4,863	361	737	2,537	745	49	(1)	(1)
50			TXTAC	15,294	11,728	188	1,560	529	54	2	25	25

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
1	<b>BALANCE BROUGHT FORWARD</b>									
	<b>DEFERRED INCOME TAXES</b>									
	<b>CONTINUED</b>									
			TXST	1	0	(3)	0	(33)	47	0
	<b>CLASS LIFE</b>									
2	ITD42E	RD10	TX42E	0	0	0	0	0	0	0
3	ITD42F	P30	TX42F	0	0	(1)	0	(19)	(63)	0
4		DP30	TX42D	0	0	(1)	0	(15)	(3)	0
5		CP30	TX42C	0	0	0	0	(4)	(60)	0
6			TX42T	0	0	(1)	0	(19)	(63)	0
7			TX42TD	0	0	(1)	0	(15)	(3)	0
8			TX42TC	0	0	0	0	(4)	(60)	0
	<b>REMOVAL COSTS</b>									
9	ITD43E	RD10	TX43E	0	0	0	0	0	0	0
10	ITD43F	P30	TX43F	0	0	0	0	(3)	(7)	0
11		DP30	TX43D	0	0	0	0	(2)	0	0
12		CP30	TX43C	0	0	0	0	(1)	(7)	0
13			TX43T	0	0	0	0	(3)	(7)	0
14			TX43TD	0	0	0	0	(2)	0	0
15			TX43TC	0	0	0	0	(1)	(7)	0
	<b>ACRS AND MACRS</b>									
16	ITD46E	RD10	TX46E	0	0	0	0	0	0	0
17	ITD46F	P30	TX46F	10	2	29	4	437	1,401	2
18		DP30	TX46FD	0	0	28	0	343	65	0
19		CP30	TX46FC	10	2	1	4	94	1,336	2
20	ITD46G	K939	TX46G	0	0	1	0	23	65	0
21		DK939	TX46GD	0	0	1	0	16	3	0
22		CK939	TX46GC	0	0	0	0	7	62	0
23			TX46T	10	2	30	4	480	1,488	2
24			TX46TD	0	0	29	0	359	68	0
25			TX46TC	10	2	1	4	101	1,398	2
	<b>REPAIR ALLOWANCE ELECTION</b>									
26	ITD48E	RD10	TX48E	0	0	0	0	0	0	0
27	ITD48F	P01	TX48F	0	0	(1)	0	(11)	(14)	0
28		DP01	TX48FD	0	0	(1)	0	(10)	(2)	0
29		CP01	TX48FC	0	0	0	0	(1)	(12)	0
30			TX48	0	0	(1)	0	(11)	(14)	0
31			TX48D	0	0	(1)	0	(10)	(2)	0
32			TX48C	0	0	0	0	(1)	(12)	0
33	ITD49	P01	TX49	0	0	0	0	2	2	0
34		DP01	TX49D	0	0	0	0	2	0	0
35		CP01	TX49C	0	0	0	0	0	2	0
36	ITD54	P00	TX54	0	0	1	0	7	9	0
37		DP00	TX54D	0	0	1	0	6	1	0
38		CP00	TX54C	0	0	0	0	1	8	0
39	ITD62	CW5	TX62	(2)	0	0	0	0	(3)	0
40		RCW5	TX62D	(1)	0	0	0	0	(2)	0
41		RCW5	TX62C	(1)	0	0	0	0	(1)	0
42			TXT	9	2	26	4	403	1,437	2
43			TXTD	(1)	0	25	0	294	56	0
44			TXTC	10	2	1	4	109	1,381	2
45	ITD71	K939	TX71	(2)	0	(6)	(1)	(99)	(281)	0
46		DK939	TX71D	0	0	(6)	0	(68)	(13)	0
47		CK939	TX71C	(2)	0	0	(1)	(31)	(268)	0
48			TXTA	7	2	20	3	304	1,156	2
49			TXTAD	(1)	0	19	0	226	43	0
50			TXTAC	8	2	1	3	78	1,113	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES SUMMARY  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING EXPENSES</b>											
1	O & M TRANSMISSION		EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION		EE30	122,840	78,120	2,887	10,651	16,461	4,748	307	147
3	O & M CUSTOMER ACCOUNTS		EE58	54,758	48,779	412	4,119	1,886	343	212	176
4	O & M CUST SVC & INFO		EE64	11,328	11,187	11	109	17	1	0	0
5	O & M SALES		EE65	3,838	1,859	138	277	957	281	19	0
6	O & M ADMIN & GENERAL		EE78	114,179	79,325	2,227	10,603	11,974	3,358	217	408
7	ADJUSTS TO O & M EXPENSES		EE99	11,930	9,887	141	697	741	187	11	5
8	TOTAL OPER & MAINT EXPENSES		EE00	318,673	227,137	5,814	26,456	32,036	8,916	786	735
9	DEMAND COMPONENT		EE00D	89,588	45,175	3,311	6,741	23,720	7,580	500	0
10	CUSTOMER COMPONENT		EE00C	229,085	181,962	2,503	19,716	8,316	1,336	286	735
11	DEPRECIATION & AMORTIZATION		ED00	89,224	58,733	1,951	8,012	10,750	2,644	170	97
12	DEMAND COMPONENT		ED00D	33,111	17,045	1,247	2,544	8,776	2,407	158	0
13	CUSTOMER COMPONENT		ED00C	56,113	41,688	704	5,468	1,974	237	12	97
<b>TAXES OTHER THAN INCOME</b>											
14	EXCLUDING GROSS RECEIPTS		ET01	16,208	11,114	358	1,491	1,952	515	33	15
15	DEMAND COMPONENT		ET01D	6,080	3,110	228	462	1,600	470	31	0
16	CUSTOMER COMPONENT		ET01C	10,126	8,004	130	1,029	352	45	2	15
17	GROSS RECEIPTS TAX		TXG	28,943	17,567	202	3,465	4,723	1,291	92	110
18	DEMAND COMPONENT		TXGD	9,516	3,380	87	950	3,678	1,142	72	0
19	CUSTOMER COMPONENT		TXGC	19,427	14,207	115	2,515	1,045	149	20	110
20	TOT DEFERRED INC TAXES		TXTA	24,874	16,591	549	2,297	3,066	799	51	24
21	DEMAND COMPONENT		TXTAD	9,580	4,863	361	737	2,537	745	49	(1)
22	CUSTOMER COMPONENT		TXTAC	15,294	11,728	188	1,560	529	54	2	25
23	NET INVESTMENT TAX CREDIT		TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
24	DEMAND COMPONENT		TX93D	(1,328)	(678)	(50)	(101)	(349)	(103)	(7)	0
25	CUSTOMER COMPONENT		TX93C	(598)	(462)	(7)	(61)	(20)	(2)	0	(1)
26	OP EXPENSES PRIOR INCOME TAX		OEBT	475,994	330,002	8,817	41,559	52,158	14,060	1,105	980
27	DEMAND COMPONENT		OEBTD	146,547	72,875	5,184	11,333	39,962	12,241	803	(1)
28	CUSTOMER COMPONENT		OEBTC	329,447	257,127	3,633	30,226	12,196	1,819	302	981
PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN											
29	TOTAL PA INCOME TAX		TSTX	(4,820)	(7,490)	(681)	1,141	2,009	580	33	82
30	DEMAND COMPONENT		TSTXD	(958)	(2,840)	(462)	289	1,595	530	30	0
31	CUSTOMER COMPONENT		TSTXC	(3,862)	(4,650)	(219)	852	414	50	3	82
32	TOTAL FED INC TAX		TFTX	(32,702)	(34,841)	(2,555)	2,053	3,990	1,244	66	240
33	DEMAND COMPONENT		TFTXD	(10,526)	(12,825)	(1,739)	333	3,041	1,128	59	(1)
34	CUSTOMER COMPONENT		TFTXC	(22,173)	(22,016)	(816)	1,721	949	116	6	241
35	TOTAL TAXES		TX99	30,575	1,801	(2,184)	10,285	15,371	4,324	268	470
36	DEMAND COMPONENT		TX99D	12,363	(5,010)	(1,575)	2,670	12,102	3,912	234	(2)
37	CUSTOMER COMPONENT		TX99C	18,210	6,811	(609)	7,616	3,269	412	33	472
38	TOTAL OPERATING EXPENSES		TOE	438,472	287,671	5,581	44,753	58,157	15,884	1,204	1,302
39	DEMAND COMPONENT		TOED	135,061	57,210	2,983	11,955	44,598	13,899	892	(2)
40	CUSTOMER COMPONENT		TOEC	303,405	230,461	2,598	32,799	13,559	1,985	311	1,304

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING EXPENSES SUMMARY  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
	<b>OPERATING EXPENSES</b>											
1	O & M TRANSMISSION			EE20	0	0	0	0	0	0	0	
2	O & M DISTRIBUTION			EE30	51	10	23	20	1,630	7,772	12	
3	O & M CUSTOMER ACCOUNTS			EE56	289	0	1	0	130	409	0	
4	O & M CUST SVC & INFO			EE64	0	0	0	0	3	1	0	
5	O & M SALES			EE65	0	0	7	0	85	16	0	
6	O & M ADMIN & GENERAL			EE78	213	48	74	35	1,176	4,513	9	
7	ADJUSTS TO O & M EXPENSES			EE99	2	0	6	0	72	201	1	
8	TOTAL OPER & MAINT EXPENSES			EE00	555	58	111	55	3,096	12,912	22	
9	DEMAND COMPONENT			EE00D	0	0	90	0	2,077	393	0	
10	CUSTOMER COMPONENT			EE00C	555	58	21	55	1,019	12,519	22	
11	DEPRECIATION & AMORTIZATION			ED00	33	6	10	13	1,075	5,723	7	
12	DEMAND COMPONENT			ED00D	0	0	7	0	780	147	0	
13	CUSTOMER COMPONENT			ED00C	33	6	3	13	295	5,576	7	
	<b>TAXES OTHER THAN INCOME</b>											
14	EXCLUDING GROSS RECEIPTS			ET01	4	1	9	1	193	516	1	
15	DEMAND COMPONENT			ET01D	0	0	9	0	142	27	0	
16	CUSTOMER COMPONENT			ET01C	4	1	0	1	51	488	1	
17	GROSS RECEIPTS TAX			TXG	103	18	19	33	281	1,037	2	
18	DEMAND COMPONENT			TXGD	0	0	16	0	186	25	0	
19	CUSTOMER COMPONENT			TXGC	103	18	3	33	95	1,012	2	
20	TOT DEFERRED INC TAXES			TXTA	7	2	20	3	304	1,156	2	
21	DEMAND COMPONENT			TXTAD	(1)	0	19	0	226	43	0	
22	CUSTOMER COMPONENT			TXTAC	8	2	1	3	78	1,113	2	
23	NET INVESTMENT TAX CREDIT			TX93	0	0	(3)	0	(34)	(48)	0	
24	DEMAND COMPONENT			TX93D	0	0	(3)	0	(31)	(6)	0	
25	CUSTOMER COMPONENT			TX93C	0	0	0	0	(3)	(42)	0	
26	OP EXPENSES PRIOR INCOME TAX			OEBT	702	85	166	105	4,915	21,295	34	
27	DEMAND COMPONENT			OEBTD	(1)	0	138	0	3,380	629	0	
28	CUSTOMER COMPONENT			OEBTC	703	85	28	105	1,535	20,666	34	
	<b>PA AND FEDERAL INCOME TAXES FROM PAGE 18 BUT ARE CLASSIFIED AS PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASSIFICATION</b>											
29	TOTAL PA INCOME TAX			TSTX	102	21	16	45	(94)	(582)	(1)	
30	DEMAND COMPONENT			TSTXD	0	0	14	0	(80)	(32)	0	
31	CUSTOMER COMPONENT			TSTXC	102	21	1	45	(13)	(550)	0	
32	TOTAL FED INC TAX			TFTX	316	65	48	139	(526)	(2,933)	(5)	
33	DEMAND COMPONENT			TFTXD	1	0	44	0	(431)	(136)	0	
34	CUSTOMER COMPONENT			TFTXC	315	65	4	139	(95)	(2,797)	(5)	
35	TOTAL TAXES			TX99	532	107	109	221	124	(855)	(1)	
36	DEMAND COMPONENT			TX99D	0	0	99	0	12	(79)	0	
37	CUSTOMER COMPONENT			TX99C	532	107	9	221	113	(776)	0	
38	TOTAL OPERATING EXPENSES			TOE	1,120	171	230	289	4,295	17,780	28	
39	DEMAND COMPONENT			TOED	0	0	196	0	2,869	461	0	
40	CUSTOMER COMPONENT			TOEC	1,120	171	33	289	1,427	17,319	28	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES</b>											
<b>SALE OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREV		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV		477,098	288,095	3,350	56,687	78,217	21,377	1,829	1,878
3	STATE TAX ADJ SURCHARGE	STAS		0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY		RRT	477,098	288,095	3,350	56,687	78,217	21,377	1,829	1,878
5	LATE PAYMENT CHARGES		R11	7,572	4,483	42	1,278	1,292	349	8	0
6	TOT ADJ'D SALE OF ELECTRICITY		RRTT	484,670	292,578	3,392	57,965	79,509	21,726	1,837	1,878
7	ANNUALIZATION		ANN	5,894	5,170	35	765	541	153	(77)	(6)
8	ANNUAL ADJ'D SALE OF ELECT		ARTT	490,564	297,748	3,427	58,730	80,050	21,879	1,560	1,870
<b>OTHER OPERATING REVENUES</b>											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	(125)	(74)	(3)	(11)	(24)	(7)	0
10	DEMAND COMPONENT		DP30	R20D	(88)	(45)	(3)	(7)	(23)	(7)	0
11	CUSTOMER COMPONENT		CP30	R20C	(37)	(29)	0	(4)	(1)	0	0
<b>RENT-ELECTRIC PROPERTY</b>											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	18,774	11,059	561	1,572	3,649	1,037	88
14	DEMAND COMPONENT		DP30	R23D	13,164	6,728	492	1,003	3,464	1,018	67
15	CUSTOMER COMPONENT		CP30	R23C	5,610	4,331	89	569	185	19	1
<b>OTHER ELECTRIC REVENUE</b>											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	1,987	1,308	46	180	265	71	4
18	DEMAND COMPONENT		DP30	R27D	866	443	32	66	228	67	4
19	CUSTOMER COMPONENT		CP30	R27C	1,121	865	14	114	37	4	0
20	OTHER	S37	K839	R37	650	467	13	61	65	17	1
21	DEMAND COMPONENT		OK839	R37D	190	97	7	14	50	15	1
22	CUSTOMER COMPONENT		CK839	R37C	480	370	6	47	15	2	0
23	TOTAL OTHER OPERATING REVS		ROOT		21,286	12,760	617	1,802	3,955	1,118	73
24	DEMAND COMPONENT		ROOTD		14,132	7,223	528	1,076	3,719	1,093	72
25	CUSTOMER COMPONENT		ROOTC		7,154	5,537	89	726	236	25	1
26	TOTAL OPERATING REVENUES		ROT		511,850	310,508	4,044	60,532	84,005	22,997	1,633
27	BASE FOR GROSS RECEIPTS TAX		RRBG		490,564	297,748	3,427	58,730	80,050	21,879	1,560
28	GROSS RECEIPTS TAX @ 5.9%		TXGR		28,943	17,567	202	3,465	4,723	1,291	92

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 OPERATING REVENUES  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES</b>											
<b>SALE OF ELECTRICITY</b>											
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREV			1,886	243	371	660	4,924	17,755	28
3	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			RRT	1,886	243	371	660	4,924	17,755	28
5	LATE PAYMENT CHARGES			R11	0	0	0	0	67	52	1
6	TOT ADJ'D SALE OF ELECTRICITY			RRTT	1,886	243	371	660	4,991	17,807	29
7	ANNUALIZATION			ANN	(140)	54	(43)	(97)	(236)	(224)	(1)
8	ANNUAL ADJ'D SALE OF ELECT			ARTT	1,746	297	328	563	4,755	17,583	28
<b>OTHER OPERATING REVENUES</b>											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	(2)	(3)	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	(2)	0	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	0	(3)	0
<b>RENT-ELECTRIC PROPERTY</b>											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	3	1	25	1	336	452	1
14	DEMAND COMPONENT		DP30	R23D	0	0	25	0	308	58	0
15	CUSTOMER COMPONENT		CP30	R23C	3	1	0	1	28	394	1
<b>OTHER ELECTRIC REVENUE</b>											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	1	0	2	0	26	83	0
18	DEMAND COMPONENT		DP30	R27D	0	0	2	0	20	4	0
19	CUSTOMER COMPONENT		CP30	R27C	1	0	0	0	6	79	0
20	OTHER	S37	K939	R37	0	0	0	0	6	19	0
21	DEMAND COMPONENT		DK939	R37D	0	0	0	0	4	1	0
22	CUSTOMER COMPONENT		CK939	R37C	0	0	0	0	2	18	0
23	TOTAL OTHER OPERATING REVS			ROOT	4	1	27	1	366	551	1
24	DEMAND COMPONENT			ROOTD	0	0	27	0	330	63	0
25	CUSTOMER COMPONENT			ROOTC	4	1	0	1	36	488	1
26	TOTAL OPERATING REVENUES			ROT	1,750	298	355	564	5,121	18,134	29
27	BASE FOR GROSS RECEIPTS TAX			RRBG	1,746	297	328	563	4,755	17,583	28
28	GROSS RECEIPTS TAX @ 5.9%			TXGR	103	18	19	33	281	1,037	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-6
<b>DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>											
1	OPERATING REVENUES		ROT	511,850	310,508	4,044	60,532	84,005	22,997	1,633	1,880
	MINUS OPERATING EXPENSES										
2	OP EXPENSES PRIOR INCOME TAX		OEBT	475,994	330,002	8,817	41,559	52,158	14,060	1,105	980
3	EQUALS: TAXABLE INCOME		TAXI	36,858	(19,494)	(4,773)	18,973	31,847	8,937	528	900
	PLUS: ADJUSTMENTS TO										
4	TAXABLE INCOME		TAT	(134,111)	(87,541)	(3,208)	(11,965)	(18,438)	(4,802)	(307)	(132)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	(98,255)	(107,035)	(7,981)	7,008	13,409	4,135	221	768
<b>PA INCOME TAX CALCULATION</b>											
6	TAXABLE NET INCOME		TNI	(98,255)	(107,035)	(7,981)	7,008	13,409	4,135	221	768
7	TOTAL SPECIAL DEDUCTIONS		TASI	50,007	32,057	1,167	4,417	6,703	1,670	107	52
8	PA TAXABLE INCOME		TSTI	(48,248)	(74,978)	(6,814)	11,425	20,112	5,805	328	820
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	(48,248)	(74,978)	(6,814)	11,425	20,112	5,805	328	820
11	PA INCOME TAX @ 9.99%		GSIT	(4,820)	(7,490)	(681)	1,141	2,009	580	33	82
12	PA TAX CREDITS		TS20	0	0	0	0	0	0	0	0
<b>PA INCOME TAX ADJUSTMENTS</b>											
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	(4,820)	(7,490)	(681)	1,141	2,009	580	33	82
<b>FEDERAL INC TAX CALCULATION</b>											
15	TAXABLE NET INCOME		TNI	(98,255)	(107,035)	(7,981)	7,008	13,409	4,135	221	768
<b>DEDUCTIONS</b>											
16	PA INCOME TAX		GSIT	(4,820)	(7,490)	(681)	1,141	2,009	580	33	82
17	TOTAL DEDUCTIONS		TSFS	(4,820)	(7,490)	(681)	1,141	2,009	580	33	82
18	FEDERAL TAXABLE INCOME		TFTI	(93,435)	(99,545)	(7,300)	5,867	11,400	3,555	188	686
19	FEDERAL INCOME TAX @ 35.0%		GFIT	(32,702)	(34,841)	(2,555)	2,053	3,990	1,244	66	240
<b>FEDERAL INCOME TAX ADJUSTMENTS</b>											
	TOTAL FEDERAL INCOME TAX		TFIT1	(32,702)	(34,841)	(2,555)	2,053	3,990	1,244	66	240

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
<b>DERIVATION-</b>										
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>										
1	OPERATING REVENUES		ROT	1,750	298	355	564	5,121	18,134	29
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX		OEBT	702	85	166	105	4,915	21,295	34
3	EQUALS: TAXABLE INCOME		TAXI	1,048	213	189	459	206	(3,161)	(5)
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME		TAT	(42)	(7)	(36)	(17)	(1,803)	(5,801)	(9)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		TNI	1,006	206	153	442	(1,597)	(8,962)	(14)
<b>PA INCOME TAX CALCULATION</b>										
6	TAXABLE NET INCOME		TNI	1,006	206	153	442	(1,597)	(8,962)	(14)
7	TOTAL SPECIAL DEDUCTIONS		TASI	18	4	3	7	659	3,139	4
8	PA TAXABLE INCOME		TSTI	1,024	210	156	449	(938)	(5,823)	(10)
9	PA APPORTIONMENT PERCENTAGE			100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME		TSTIF	1,024	210	156	449	(938)	(5,823)	(10)
11	PA INCOME TAX @ 9.99%		GSIT	102	21	16	45	(94)	(582)	(1)
12	PA TAX CREDITS		TS20	0	0	0	0	0	0	0
	PA INCOME TAX									
13	ADJUSTMENTS		TSTA	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX		TSIT1	102	21	16	45	(94)	(582)	(1)
<b>FEDERAL INC TAX CALCULATION</b>										
15	TAXABLE NET INCOME		TNI	1,006	206	153	442	(1,597)	(8,962)	(14)
<b>DEDUCTIONS</b>										
16	PA INCOME TAX		GSIT	102	21	16	45	(94)	(582)	(1)
17	TOTAL DEDUCTIONS		TSFS	102	21	16	45	(94)	(582)	(1)
18	FEDERAL TAXABLE INCOME		TFTI	904	185	137	397	(1,503)	(8,380)	(13)
19	FEDERAL INCOME TAX @ 35.0%		GFIT	316	65	48	139	(526)	(2,933)	(5)
	FEDERAL INCOME TAX									
	ADJUSTMENTS									
	TOTAL FEDERAL INCOME TAX		TFIT1	316	65	48	139	(526)	(2,933)	(5)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdiction Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>ADJUSTMENTS TO TAXABLE INCOME</b>												
1	INTEREST EXPENSE	ITA1	RBX	TA1	(83,075)	(42,530)	(1,442)	(5,743)	(7,875)	(2,092)	(138)	(75)
2	DEMAND COMPONENT		DRBX	TA1D	(24,808)	(12,684)	(928)	(1,892)	(6,531)	(1,927)	(127)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(38,269)	(29,848)	(514)	(3,851)	(1,344)	(185)	(9)	(75)
4	DEFERRED INCOME TAXES			TXT	24,874	16,591	549	2,297	3,066	799	51	24
5	DEMAND COMPONENT			TXTD	9,580	4,863	381	737	2,537	745	49	(1)
6	CUSTOMER COMPONENT			TXTC	15,294	11,728	188	1,560	529	54	2	25
7	NET INVESTMENT TAX CREDIT			TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)	(1)
8	DEMAND COMPONENT			TX93D	(1,328)	(878)	(50)	(101)	(349)	(103)	(7)	0
9	CUSTOMER COMPONENT			TX93C	(598)	(462)	(7)	(61)	(20)	(2)	0	(1)
10	SEVERENCE PAY	ITA20	K939	TA20	(92)	(66)	(2)	(9)	(9)	(2)	0	0
11	DEMAND COMPONENT		DK939	TA20D	(27)	(14)	(1)	(2)	(7)	(2)	0	0
12	CUSTOMER COMPONENT		CK939	TA20C	(65)	(52)	(1)	(7)	(2)	0	0	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>												
13	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
14	DISTRIBUTION	ITAE13	ED30	TAE13	73,522	47,678	1,633	6,548	9,102	2,225	143	88
15	DEMAND COMPONENT		RED30D	TAE13D	28,216	14,538	1,063	2,170	7,485	2,035	134	0
16	CUSTOMER COMPONENT		RED30C	TAE13C	45,306	33,140	570	4,378	1,617	190	9	88
17	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	11,792	8,482	232	1,113	1,176	303	19	7
18	DEMAND COMPONENT		RED88D	TAF13D	3,442	1,759	129	282	906	266	17	0
19	CUSTOMER COMPONENT		RED88C	TAF13C	8,350	6,723	103	851	270	37	2	7
20	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	3,913	2,575	86	352	472	116	8	4
21	DEMAND COMPONENT		RED00D	ED99AD	1,452	747	55	112	385	108	7	0
22	CUSTOMER COMPONENT		RED00C	ED99AC	2,461	1,828	31	240	87	10	1	4
23	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	85,314	58,160	1,865	7,881	10,278	2,528	162	93
24	DEMAND COMPONENT			TA13D	31,658	16,297	1,192	2,432	8,391	2,301	151	0
25	CUSTOMER COMPONENT			TA13C	53,656	39,863	673	5,229	1,887	227	11	93
26	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	544	391	11	51	54	14	1	0
27	DEMAND COMPONENT		RED88D	TA14D	159	81	6	12	42	12	1	0
28	CUSTOMER COMPONENT		RED88C	TA14C	385	310	5	39	12	2	0	0
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>												
29	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
30	DISTRIBUTION	ITAE15	ED30	TAE15	(140,530)	(89,552)	(3,305)	(12,372)	(19,075)	(4,749)	(307)	(151)
31	DEMAND COMPONENT		RED30D	TAE15D	(61,234)	(31,550)	(2,307)	(4,710)	(16,244)	(4,416)	(291)	0
32	CUSTOMER COMPONENT		RED30C	TAE15C	(79,296)	(58,002)	(998)	(7,662)	(2,831)	(333)	(18)	(151)
33	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(34,079)	(24,513)	(671)	(3,216)	(3,399)	(876)	(55)	(20)
34	DEMAND COMPONENT		RED88D	TAF15D	(9,948)	(5,084)	(373)	(757)	(2,619)	(769)	(49)	0
35	CUSTOMER COMPONENT		RED88C	TAF15C	(24,131)	(19,429)	(298)	(2,459)	(780)	(107)	(6)	(20)
36	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(174,609)	(114,065)	(3,976)	(15,588)	(22,474)	(5,625)	(362)	(171)
37	DEMAND COMPONENT			TA15D	(71,182)	(36,634)	(2,680)	(5,467)	(18,863)	(5,185)	(340)	0
38	CUSTOMER COMPONENT			TA15C	(103,427)	(77,431)	(1,296)	(10,121)	(3,611)	(440)	(22)	(171)
39	POST RETIREMENT BENEFITS	ITA20	K939	TA20	(2,228)	(1,602)	(43)	(211)	(222)	(57)	(3)	(1)
40	DEMAND COMPONENT		DK939	TA20D	(650)	(332)	(24)	(50)	(171)	(50)	(3)	0
41	CUSTOMER COMPONENT		CK939	TA20C	(1,578)	(1,270)	(19)	(161)	(51)	(7)	0	(1)
<b>BALANCE CARRIED FORWARD</b>												
42	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(131,198)	(86,281)	(3,095)	(11,704)	(17,551)	(4,540)	(294)	(131)
43	DEMAND COMPONENT			TAST1D	(56,598)	(29,101)	(2,124)	(4,331)	(14,951)	(4,209)	(276)	(1)
44	CUSTOMER COMPONENT			TAST1C	(74,602)	(57,180)	(971)	(7,373)	(2,600)	(331)	(18)	(130)

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 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLAL	L5-S
<b>ADJUSTMENTS TO TAXABLE INCOME</b>											
1	INTEREST EXPENSE	ITA1	RBX	TA1	(26)	(5)	(30)	(10)	(798)	(2,308)	(8)
2	DEMAND COMPONENT		DRBX	TA1D	0	0	(27)	0	(580)	(110)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(26)	(5)	(3)	(10)	(216)	(2,198)	(8)
4	DEFERRED INCOME TAXES			TXT	7	2	20	3	304	1,156	2
5	DEMAND COMPONENT			TXTD	(1)	0	19	0	228	43	0
6	CUSTOMER COMPONENT			TXTC	8	2	1	3	78	1,113	2
7	NET INVESTMENT TAX CREDIT			TX93	0	0	(3)	0	(34)	(48)	0
8	DEMAND COMPONENT			TX93D	0	0	(3)	0	(31)	(6)	0
9	CUSTOMER COMPONENT			TX93C	0	0	0	0	(3)	(42)	0
10	SEVERENCE PAY	ITA20	K939	TA20	0	0	0	0	(1)	(2)	0
11	DEMAND COMPONENT		DK939	TA20D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	0	(2)	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>											
13	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0
14	DISTRIBUTION	ITAE13	ED30	TAE13	30	6	3	12	910	5,139	7
15	DEMAND COMPONENT		RED30D	TAE13D	0	0	0	0	665	126	0
16	CUSTOMER COMPONENT		RED30C	TAE13C	30	6	3	12	245	5,013	7
17	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	2	0	7	0	118	333	0
18	DEMAND COMPONENT		RED88D	TAF13D	0	0	7	0	81	15	0
19	CUSTOMER COMPONENT		RED88C	TAF13C	2	0	0	0	37	318	0
20	ANNUAL DEPRECIATION EXP ADJUST	GD99A	ED00	ED99A	1	0	0	1	47	251	0
21	DEMAND COMPONENT		RED00D	ED99AD	0	0	0	0	34	6	0
22	CUSTOMER COMPONENT		RED00C	ED99AC	1	0	0	1	13	245	0
23	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	32	6	10	12	1,028	5,472	7
24	DEMAND COMPONENT			TA13D	0	0	7	0	746	141	0
25	CUSTOMER COMPONENT			TA13C	32	6	3	12	282	5,331	7
26	DEPRECIATION CHARGED TO CLEARING	ITA14	ED88	TA14	0	0	0	0	6	16	0
27	DEMAND COMPONENT		RED88D	TA14D	0	0	0	0	4	1	0
28	CUSTOMER COMPONENT		RED88C	TA14C	0	0	0	0	2	15	0
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>											
29	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0
30	DISTRIBUTION	ITAE15	ED30	TAE15	(52)	(10)	(6)	(21)	(1,872)	(9,048)	(12)
31	DEMAND COMPONENT		RED30D	TAE15D	0	0	0	0	(1,443)	(274)	0
32	CUSTOMER COMPONENT		RED30C	TAE15C	(52)	(10)	(6)	(21)	(429)	(8,774)	(12)
33	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(6)	0	(20)	0	(341)	(962)	0
34	DEMAND COMPONENT		RED88D	TAF15D	0	0	(20)	0	(234)	(43)	0
35	CUSTOMER COMPONENT		RED88C	TAF15C	(6)	0	0	0	(107)	(919)	0
36	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(58)	(10)	(26)	(21)	(2,213)	(10,010)	(12)
37	DEMAND COMPONENT			TA15D	0	0	(20)	0	(1,677)	(317)	0
38	CUSTOMER COMPONENT			TA15C	(58)	(10)	(6)	(21)	(536)	(9,693)	(12)
39	POST RETIREMENT BENEFITS	ITA20	K939	TA20	0	0	(1)	0	(22)	(63)	0
40	DEMAND COMPONENT		DK939	TA20D	0	0	(1)	0	(15)	(3)	0
41	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	(7)	(60)	0
<b>BALANCE CARRIED FORWARD</b>											
42	ADJUSTMENTS TO TAXABLE INCOME			TAST1	(45)	(7)	(30)	(16)	(1,728)	(5,787)	(9)
43	DEMAND COMPONENT			TAST1D	(1)	0	(25)	0	(1,328)	(251)	0
44	CUSTOMER COMPONENT			TAST1C	(44)	(7)	(5)	(16)	(400)	(5,536)	(9)

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Line No.	Input	Alloc	Output	Pa Jurisdict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
				Distribution Only								
	<b>BALANCE BROUGHT FORWARD</b>											
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST1	(131,198)	(86,281)	(3,085)	(11,704)	(17,551)	(4,540)	(294)	(131)
2	BUSINESS MEALS DISALLOWED	ITA27	K939	TA27	487	351	9	46	48	13	1	0
3	DEMAND COMPONENT		DK939	TA27D	142	73	5	11	37	11	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	345	278	4	35	11	2	0	0
5	VACATION PAY	ITA28	K939	TA28	802	577	16	76	80	20	1	0
6	DEMAND COMPONENT		DK939	TA28D	234	120	9	18	62	18	1	0
7	CUSTOMER COMPONENT		CK939	TA28C	568	457	7	58	18	2	0	0
8	PENSION EXPENSE	ITA30	K939	TA30	1,338	962	27	126	134	34	2	1
9	DEMAND COMPONENT		DK939	TA30D	391	200	15	30	103	30	2	0
10	CUSTOMER COMPONENT		CK939	TA30C	947	762	12	96	31	4	0	1
11	POST EMPL BENE/VERP	ITA37	K939	TA37	293	211	6	28	30	8	0	0
12	DEMAND COMPONENT		DK939	TA37D	86	44	3	7	23	7	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	207	167	3	21	7	1	0	0
14	AMORTIZ LEASEEQUIPMENT	ITA44	K939	TA44	16,281	11,708	319	1,537	1,623	418	27	10
15	DEMAND COMPONENT		DK939	TA44D	4,753	2,429	178	362	1,250	388	24	0
16	CUSTOMER COMPONENT		CK939	TA44C	11,528	9,279	141	1,175	373	50	3	10
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	(774)	(541)	(15)	(73)	(77)	(19)	(1)	(1)
18	DEMAND COMPONENT		DP00	TA45D	(226)	(116)	(8)	(17)	(59)	(17)	(1)	0
19	CUSTOMER COMPONENT		CP00	TA45C	(548)	(425)	(7)	(56)	(18)	(2)	0	(1)
	<b>BALANCE CARRIED FORWARD</b>											
20	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST2	(112,771)	(72,993)	(2,733)	(9,964)	(15,713)	(4,066)	(264)	(121)
21	DEMAND COMPONENT			TAST2D	(51,216)	(26,351)	(1,922)	(3,920)	(13,535)	(3,792)	(249)	(1)
22	CUSTOMER COMPONENT			TAST2C	(61,555)	(46,642)	(811)	(6,044)	(2,178)	(274)	(15)	(120)

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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>BALANCE BROUGHT FORWARD</b>										
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST1	(45)	(7)	(30)	(16)	(1,728)	(5,787)	(9)
2	BUSINESS MEALS DISALLOWED	ITA27	K939	TA27	0	0	0	0	5	14	0
3	DEMAND COMPONENT		DK939	TA27D	0	0	0	0	3	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	0	0	0	0	2	13	0
5	VACATION PAY	ITA28	K939	TA28	0	0	0	0	8	23	0
6	DEMAND COMPONENT		DK939	TA28D	0	0	0	0	5	1	0
7	CUSTOMER COMPONENT		CK939	TA28C	0	0	0	0	3	22	0
8	PENSION EXPENSE	ITA30	K939	TA30	0	0	1	0	13	38	0
9	DEMAND COMPONENT		DK939	TA30D	0	0	1	0	9	2	0
10	CUSTOMER COMPONENT		CK939	TA30C	0	0	0	0	4	36	0
11	POST EMPL BENE/VERP	ITA37	K939	TA37	0	0	0	0	3	8	0
12	DEMAND COMPONENT		DK939	TA37D	0	0	0	0	2	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	0	0	0	0	1	8	0
14	AMORTIZ LEASEEQUIPMENT	ITA44	K939	TA44	3	1	10	1	163	460	1
15	DEMAND COMPONENT		DK939	TA44D	0	0	9	0	111	21	0
16	CUSTOMER COMPONENT		CK939	TA44C	3	1	1	1	52	439	1
17	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	0	0	0	0	(8)	(37)	0
18	DEMAND COMPONENT		DP00	TA45D	0	0	0	0	(5)	(1)	0
19	CUSTOMER COMPONENT		CP00	TA45C	0	0	0	0	(3)	(36)	0
	<b>BALANCE CARRIED FORWARD</b>										
20	ADJUSTMENTS TO TAXABLE INCOME			TAST2	(42)	(6)	(19)	(15)	(1,544)	(5,281)	(8)
21	DEMAND COMPONENT			TAST2D	(1)	0	(15)	0	(1,203)	(227)	0
22	CUSTOMER COMPONENT			TAST2C	(41)	(6)	(4)	(15)	(341)	(5,054)	(8)

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Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	
	<b>BALANCE BROUGHT FORWARD</b>											
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST2	(112,771)	(72,893)	(2,733)	(9,964)	(15,713)	(4,066)	(264)	(121)
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	(1,012)	(673)	(23)	(91)	(131)	(35)	(2)	(1)
3	DEMAND COMPONENT		DP00	TA48D	(426)	(218)	(16)	(32)	(112)	(33)	(2)	0
4	CUSTOMER COMPONENT		CP00	TA48C	(586)	(455)	(7)	(59)	(19)	(2)	0	(1)
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	CW5	TA54	514	438	2	21	26	5	4	3
6	DEMAND COMPONENT		RCW5	TA54D	216	184	1	9	11	2	2	1
7	CUSTOMER COMPONENT		RCW5	TA54C	298	254	1	12	15	3	2	2
8	TAXES CAPITALIZED	ITA57	K939	TA57	(771)	(554)	(15)	(73)	(77)	(19)	(1)	0
9	DEMAND COMPONENT		DK939	TA57D	(225)	(115)	(8)	(17)	(59)	(17)	(1)	0
10	CUSTOMER COMPONENT		CK939	TA57C	(546)	(439)	(7)	(56)	(18)	(2)	0	0
11	<b>ADJUST SALES OF PROPERTY</b>											
12	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
13	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(4,333)	(2,853)	(101)	(392)	(578)	(154)	(10)	(4)
14	DEMAND COMPONENT		DP30	TA84FD	(1,888)	(965)	(71)	(144)	(497)	(146)	(10)	0
15	CUSTOMER COMPONENT		CP30	TA84FC	(2,445)	(1,888)	(30)	(248)	(81)	(8)	0	(4)
16	GENERAL PROPERTY	ITA84G	K939	TA84G	(291)	(209)	(6)	(27)	(29)	(8)	0	0
17	DEMAND COMPONENT		DK939	TA84GD	(85)	(43)	(3)	(6)	(22)	(7)	0	0
18	CUSTOMER COMPONENT		CK939	TA84GC	(206)	(166)	(3)	(21)	(7)	(1)	0	0
19	TOTAL ADJUST SALES OF PROPERTY			TA84	(4,624)	(3,062)	(107)	(419)	(607)	(162)	(10)	(4)
20	DEMAND COMPONENT			TA84D	(1,973)	(1,008)	(74)	(150)	(519)	(153)	(10)	0
21	CUSTOMER COMPONENT			TA84C	(2,651)	(2,054)	(33)	(269)	(88)	(9)	0	(4)
22	<b>REMOVAL COSTS</b>											
23	TRANSMISSION	ITA80	RD10	TA80	0	0	0	0	0	0	0	0
24	DISTRIBUTION	ITA82	P30	TA82	(10,488)	(6,905)	(244)	(948)	(1,398)	(373)	(24)	(9)
25	DEMAND COMPONENT		DP30	TA82D	(4,570)	(2,336)	(171)	(348)	(1,202)	(353)	(23)	0
26	CUSTOMER COMPONENT		CP30	TA82C	(5,918)	(4,569)	(73)	(600)	(196)	(20)	(1)	(9)
27	TOTAL REMOVAL COSTS			TA84	(10,488)	(6,905)	(244)	(948)	(1,398)	(373)	(24)	(9)
28	DEMAND COMPONENT			TA84D	(4,570)	(2,336)	(171)	(348)	(1,202)	(353)	(23)	0
29	CUSTOMER COMPONENT			TA84C	(5,918)	(4,569)	(73)	(600)	(196)	(20)	(1)	(9)
30	CLEARING ACCOUNTS	ITA86	K939	TA86	(473)	(341)	(9)	(45)	(47)	(12)	(1)	0
31	DEMAND COMPONENT		DK939	TA86D	(138)	(71)	(5)	(11)	(36)	(11)	(1)	0
32	CUSTOMER COMPONENT		CK939	TA86C	(335)	(270)	(4)	(34)	(11)	(1)	0	0
	<b>BALANCE CARRIED FORWARD</b>											
33	<b>ADJUSTMENTS TO TAXABLE INCOME</b>			TAST3	(129,625)	(84,090)	(3,129)	(11,519)	(17,947)	(4,662)	(298)	(132)
34	DEMAND COMPONENT			TAST3D	(58,332)	(29,915)	(2,195)	(4,469)	(15,452)	(4,357)	(284)	0
35	CUSTOMER COMPONENT			TAST3C	(71,293)	(54,175)	(934)	(7,050)	(2,495)	(305)	(14)	(132)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>BALANCE BROUGHT FORWARD</b>									
1			TAST2	(42)	(6)	(19)	(15)	(1,544)	(5,281)	(8)
	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>									
2	REACQUIRED DEBT COSTS	ITA48	P00 TA48	0	0	(1)	0	(13)	(41)	0
3	DEMAND COMPONENT		DP00 TA48D	0	0	(1)	0	(10)	(2)	0
4	CUSTOMER COMPONENT		CP00 TA48C	0	0	0	0	(3)	(39)	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	CW5 TA54	6	0	0	0	0	7	0
6	DEMAND COMPONENT		RCW5 TA54D	3	0	0	0	0	3	0
7	CUSTOMER COMPONENT		RCW5 TA54C	3	0	0	0	0	4	0
8	TAXES CAPITALIZED	ITA57	K939 TA57	0	0	0	0	(7)	(22)	0
9	DEMAND COMPONENT		DK939 TA57D	0	0	0	0	(5)	(1)	0
10	CUSTOMER COMPONENT		CK939 TA57C	0	0	0	0	(2)	(21)	0
11	<b>ADJUST SALES OF PROPERTY</b>									
12	TRANSMISSION PROPERTY	ITA84E	RD10 TA84E	0	0	0	0	0	0	0
13	DISTRIBUTION PROPERTY	ITA84F	P30 TA84F	(1)	0	(4)	(1)	(56)	(180)	0
14	DEMAND COMPONENT		DP30 TA84FD	0	0	(4)	0	(44)	(8)	0
15	CUSTOMER COMPONENT		CP30 TA84FC	(1)	0	0	(1)	(12)	(172)	0
16	GENERAL PROPERTY	ITA84G	K939 TA84G	0	0	0	0	(3)	(8)	0
17	DEMAND COMPONENT		DK939 TA84GD	0	0	0	0	(2)	0	0
18	CUSTOMER COMPONENT		CK939 TA84GC	0	0	0	0	(1)	(8)	0
19	TOTAL ADJUST SALES OF PROPERTY		TA84	(1)	0	(4)	(1)	(58)	(188)	0
20	DEMAND COMPONENT		TA84D	0	0	(4)	0	(46)	(8)	0
21	CUSTOMER COMPONENT		TA84C	(1)	0	0	(1)	(13)	(180)	0
22	<b>REMOVAL COSTS</b>									
23	TRANSMISSION	ITA60	RD10 TA60	0	0	0	0	0	0	0
24	DISTRIBUTION	ITA62	P30 TA62	(3)	(1)	(9)	(1)	(136)	(436)	(1)
25	DEMAND COMPONENT		DP30 TA62D	0	0	(9)	0	(107)	(20)	0
26	CUSTOMER COMPONENT		CP30 TA62C	(3)	(1)	0	(1)	(29)	(416)	(1)
27	TOTAL REMOVAL COSTS		TA64	(3)	(1)	(9)	(1)	(136)	(436)	(1)
28	DEMAND COMPONENT		TA64D	0	0	(9)	0	(107)	(20)	0
29	CUSTOMER COMPONENT		TA64C	(3)	(1)	0	(1)	(29)	(416)	(1)
30	CLEARING ACCOUNTS	ITA66	K939 TA66	0	0	0	0	(4)	(14)	0
31	DEMAND COMPONENT		DK939 TA66D	0	0	0	0	(3)	(1)	0
32	CUSTOMER COMPONENT		CK939 TA66C	0	0	0	0	(1)	(13)	0
	<b>BALANCE CARRIED FORWARD</b>									
33	ADJUSTMENTS TO TAXABLE INCOME		TAST3	(40)	(7)	(33)	(17)	(1,763)	(5,975)	(9)
34	DEMAND COMPONENT		TAST3D	2	0	(29)	0	(1,374)	(256)	0
35	CUSTOMER COMPONENT		TAST3C	(42)	(7)	(4)	(17)	(389)	(5,719)	(9)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-6		
1	<b>BALANCE BROUGHT FORWARD</b>												
1	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>			TAST3	(129,825)	(84,090)	(3,129)	(11,519)	(17,947)	(4,662)	(298)	(132)	
2	SERP	ITA70	K939	TA70	233	168	5	22	23	6	0	0	
3	DEMAND COMPONENT		DK939	TA70D	68	35	3	5	18	5	0	0	
4	CUSTOMER COMPONENT		CK939	TA70C	165	133	2	17	5	1	0	0	
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,293)	(3,087)	(84)	(406)	(428)	(110)	(7)	(3)	
6	DEMAND COMPONENT		DK939	TA72D	(1,253)	(640)	(47)	(96)	(330)	(97)	(6)	0	
7	CUSTOMER COMPONENT		CK939	TA72C	(3,040)	(2,447)	(37)	(310)	(98)	(13)	(1)	(3)	
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>												
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0	0	
9	DISTRIBUTION	ITA80	P30	TA80	13,293	9,250	261	1,250	1,332	331	22	14	
10	DEMAND COMPONENT		DP30	TA80D	3,880	1,983	145	296	1,021	300	20	0	
11	CUSTOMER COMPONENT		CP30	TA80C	9,413	7,267	116	954	311	31	2	14	
12	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				TA81	13,293	9,250	261	1,250	1,332	331	22	14
13	DEMAND COMPONENT			TA81D	3,880	1,983	145	296	1,021	300	20	0	
14	CUSTOMER COMPONENT			TA81C	9,413	7,267	116	954	311	31	2	14	
15	A & G CAPITALIZED	ITA82	K929	TA82	918	660	18	86	92	24	1	1	
16	DEMAND COMPONENT		DK929	TA82D	268	137	10	20	71	21	1	0	
17	CUSTOMER COMPONENT		CK929	TA82C	650	523	8	66	21	3	0	1	
18	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	(631)	(383)	(4)	(76)	(103)	(28)	(2)	(3)	
19	DEMAND COMPONENT		TRRBG	TA87D	(184)	(112)	(1)	(22)	(30)	(8)	(1)	(1)	
20	CUSTOMER COMPONENT		TRRBG	TA87C	(447)	(271)	(3)	(54)	(73)	(20)	(1)	(2)	
21	SOFTWARE AMORTIZATION	ITA89	K939	TA89	(149)	(107)	(3)	(14)	(14)	(3)	0	0	
22	DEMAND COMPONENT		DK939	TA89D	(43)	(22)	(2)	(3)	(11)	(3)	0	0	
23	CUSTOMER COMPONENT		CK939	TA89C	(106)	(85)	(1)	(11)	(3)	0	0	0	
24	CONSUMER EDUCATION	ITA90	K939	TA90	(298)	(214)	(6)	(29)	(30)	(8)	0	0	
25	DEMAND COMPONENT		DK939	TA90D	(87)	(44)	(3)	(7)	(23)	(7)	0	0	
26	CUSTOMER COMPONENT		CK939	TA90C	(211)	(170)	(3)	(22)	(7)	(1)	0	0	
27	HURRICANE ISABEL DEFERRAL	ITA91	K939	TA91	(14,215)	(10,222)	(278)	(1,342)	(1,418)	(365)	(23)	(9)	
28	DEMAND COMPONENT		DK939	TA91D	(4,150)	(2,121)	(155)	(316)	(1,092)	(321)	(21)	0	
29	CUSTOMER COMPONENT		CK939	TA91C	(10,065)	(8,101)	(123)	(1,026)	(326)	(44)	(2)	(9)	
30	FIN45 RENT AMORTIZATION	ITA92	K939	TA92	764	549	15	72	77	19	1	0	
31	DEMAND COMPONENT		DK939	TA92D	223	114	8	17	59	17	1	0	
32	CUSTOMER COMPONENT		CK939	TA92C	541	435	7	55	18	2	0	0	
33	OBSOLETE INVENTORY	ITA94	P30	TA94	212	148	4	20	21	6	0	0	
34	DEMAND COMPONENT		DP30	TA94D	62	32	2	5	16	5	0	0	
35	CUSTOMER COMPONENT		CP30	TA94C	150	116	2	15	6	1	0	0	
36	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(320)	(213)	(7)	(29)	(43)	(12)	(1)	0	
37	DEMAND COMPONENT		DP01	TA95D	(138)	(71)	(5)	(11)	(36)	(11)	(1)	0	
38	CUSTOMER COMPONENT		CP01	TA95C	(182)	(142)	(2)	(18)	(7)	(1)	0	0	
39	<b>TOTAL ADJ'S TO TAXABLE INCOME</b>			TAT	(134,111)	(87,541)	(3,208)	(11,965)	(18,438)	(4,802)	(307)	(132)	
40	DEMAND COMPONENT			TATD	(59,686)	(30,624)	(2,240)	(4,581)	(15,789)	(4,456)	(291)	(1)	
41	CUSTOMER COMPONENT			TATC	(74,425)	(56,917)	(968)	(7,384)	(2,649)	(346)	(16)	(131)	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>BALANCE BROUGHT FORWARD</b>									
1			TAST3	(40)	(7)	(33)	(17)	(1,763)	(5,875)	(9)
	<b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>									
2	SERP	ITA70	K939 TA70	0	0	0	0	3	6	0
3	DEMAND COMPONENT		DK939 TA70D	0	0	0	0	2	0	0
4	CUSTOMER COMPONENT		CK939 TA70C	0	0	0	0	1	6	0
5	ESOP DIVIDEND	ITA72	K939 TA72	(1)	0	(2)	0	(43)	(122)	0
6	DEMAND COMPONENT		DK939 TA72D	0	0	(2)	0	(29)	(8)	0
7	CUSTOMER COMPONENT		CK939 TA72C	(1)	0	0	0	(14)	(118)	0
	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>									
8	TRANSMISSION	ITA78	RD10 TA78	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30 TA80	5	1	7	2	138	678	1
10	DEMAND COMPONENT		DP30 TA80D	0	0	7	0	91	17	0
11	CUSTOMER COMPONENT		CP30 TA80C	5	1	0	2	47	661	1
12	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>									
13	DEMAND COMPONENT		TA81	5	1	7	2	138	678	1
14	CUSTOMER COMPONENT		TA81D	0	0	7	0	91	17	0
15	A & G CAPITALIZED	ITA82	K929 TA82	0	0	1	0	9	26	0
16	DEMAND COMPONENT		DK929 TA82D	0	0	1	0	6	1	0
17	CUSTOMER COMPONENT		CK929 TA82C	0	0	0	0	3	25	0
18	ADJ G R TAX - CASH BASIS	ITA87	RRBG TA87	(3)	0	0	(1)	(6)	(23)	0
19	DEMAND COMPONENT		TRRBG TA87D	(1)	0	0	0	(2)	(7)	0
20	CUSTOMER COMPONENT		TRRBG TA87C	(2)	0	0	(1)	(4)	(16)	0
21	SOFTWARE AMORTIZATION	ITA89	K939 TA89	0	0	0	0	(1)	(4)	0
22	DEMAND COMPONENT		DK939 TA89D	0	0	0	0	(1)	0	0
23	CUSTOMER COMPONENT		CK939 TA89C	0	0	0	0	0	(4)	0
24	CONSUMER EDUCATION	ITA90	K939 TA90	0	0	0	0	(3)	(8)	0
25	DEMAND COMPONENT		DK939 TA90D	0	0	0	0	(2)	0	0
26	CUSTOMER COMPONENT		CK939 TA90C	0	0	0	0	(1)	(8)	0
27	HURRICANE ISABEL DEFERRAL	ITA91	K939 TA91	(3)	(1)	(9)	(1)	(142)	(401)	(1)
28	DEMAND COMPONENT		DK939 TA91D	0	0	(8)	0	(97)	(18)	0
29	CUSTOMER COMPONENT		CK939 TA91C	(3)	(1)	(1)	(1)	(45)	(383)	(1)
30	FIN45 RENT AMORTIZATION	ITA92	K939 TA92	0	0	0	0	7	22	0
31	DEMAND COMPONENT		DK939 TA92D	0	0	0	0	5	1	0
32	CUSTOMER COMPONENT		CK939 TA92C	0	0	0	0	2	21	0
33	OBSOLETE INVENTORY	ITA94	P30 TA94	0	0	0	0	2	11	0
34	DEMAND COMPONENT		DP30 TA94D	0	0	0	0	1	0	0
35	CUSTOMER COMPONENT		CP30 TA94C	0	0	0	0	1	11	0
36	PREFERRED DIV PD CREDIT	ITA95	P01 TA95	0	0	0	0	(4)	(11)	0
37	DEMAND COMPONENT		DP01 TA95D	0	0	0	0	(3)	(1)	0
38	CUSTOMER COMPONENT		CP01 TA95C	0	0	0	0	(1)	(10)	0
39			TAT	(42)	(7)	(36)	(17)	(1,803)	(5,801)	(9)
40			TATD	1	0	(31)	0	(1,403)	(269)	0
41			TATC	(43)	(7)	(5)	(17)	(400)	(5,532)	(9)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.				Pa Jurisdict	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	Input	Alloc	Output	Distribution Only							
<b>INCOME TAX ADJUSTMENTS</b>											
<b>PA SPECIAL ADJUSTMENTS</b>											
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10 TAS1	0	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10 TAS1D	0	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10 TAS1C	0	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED30 TAS2	47,793	30,456	1,123	4,208	6,487	1,615	104	51
5	DEMAND COMPONENT		RED30D TAS2D	20,825	10,730	784	1,602	5,524	1,502	99	0
6	CUSTOMER COMPONENT		RED30C TAS2C	26,968	19,726	339	2,606	983	113	5	51
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88 TAS3	2,360	1,697	47	222	235	60	3	1
8	DEMAND COMPONENT		RED88D TAS3D	689	352	26	52	181	53	3	0
9	CUSTOMER COMPONENT		RED88C TAS3C	1,671	1,345	21	170	54	7	0	1
10	TAX PREFERENCE INCOME	ITAS4	P01 TAS4	(144)	(98)	(3)	(13)	(19)	(5)	0	0
11	DEMAND COMPONENT		DP01 TAS4D	(62)	(32)	(2)	(5)	(16)	(5)	0	0
12	CUSTOMER COMPONENT		CP01 TAS4C	(82)	(64)	(1)	(8)	(3)	0	0	0
13	TOTAL SPECIAL DEDUCTIONS		TASI	50,007	32,057	1,167	4,417	6,703	1,670	107	52
14	DEMAND COMPONENT		TASID	21,451	11,050	808	1,649	5,889	1,550	102	0
15	CUSTOMER COMPONENT		TASIC	28,556	21,007	359	2,768	1,014	120	5	52
16	PA TAX CREDITS	ITS1	P01 TS1	0	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01 TS1D	0	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01 TS1C	0	0	0	0	0	0	0	0
19	PA TAX CREDITS		TS20	0	0	0	0	0	0	0	0
20	DEMAND COMPONENT		TS20D	0	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		TS20C	0	0	0	0	0	0	0	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 CALCULATION OF INCOME TAXES  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>INCOME TAX ADJUSTMENTS</b>										
<b>PA SPECIAL ADJUSTMENTS</b>										
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	ED30 TAS2	18	4	2	7	637	3,077	4
5	DEMAND COMPONENT		RED30D TAS2D	0	0	0	0	491	93	0
6	CUSTOMER COMPONENT		RED30C TAS2C	18	4	2	7	146	2,984	4
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88 TAS3	0	0	1	0	23	67	0
8	DEMAND COMPONENT		RED88D TAS3D	0	0	1	0	16	3	0
9	CUSTOMER COMPONENT		RED88C TAS3C	0	0	0	0	7	64	0
10	TAX PREFERENCE INCOME	ITAS4	P01 TAS4	0	0	0	0	(1)	(5)	0
11	DEMAND COMPONENT		DP01 TAS4D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01 TAS4C	0	0	0	0	0	(5)	0
13	TOTAL SPECIAL DEDUCTIONS		TASI	18	4	3	7	659	3,139	4
14	DEMAND COMPONENT		TASID	0	0	1	0	506	96	0
15	CUSTOMER COMPONENT		TASIC	18	4	2	7	153	3,043	4
16	PA TAX CREDITS	ITS1	P01 TS1	0	0	0	0	0	0	0
17	DEMAND COMPONENT		DP01 TS1D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		CP01 TS1C	0	0	0	0	0	0	0
19	PA TAX CREDITS		TS20	0	0	0	0	0	0	0
20	DEMAND COMPONENT		TS20D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		TS20C	0	0	0	0	0	0	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TREV			0	0	0	0	0	0	0	0
2	DREV			477,098	288,095	3,350	56,687	78,217	21,377	1,629	1,876
3	STAS			0	0	0	0	0	0	0	0
4	TOTAL SALE OF ELECTRICITY			477,098	288,095	3,350	56,687	78,217	21,377	1,629	1,876
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	R11	7,572	4,483	42	1,278	1,292	349	8
6	TOTAL ADJUSTED SALES OF ELECTRICITY			RRTT	484,670	292,578	3,392	57,965	79,509	21,726	1,837
7	ANNUALIZATION PRESENT REVENUES			ANN	5,894	5,170	35	765	541	153	(77)
8	ANNUAL ADJ'D SALE OF ELECT			ARTT	490,564	297,748	3,427	58,730	80,050	21,879	1,560
9	OTHER OPERATING REVENUES			ROOT	21,286	12,760	617	1,802	3,955	1,118	73
	TOTAL OPERATING REVENUES			ROT	511,850	310,508	4,044	60,532	84,005	22,997	1,833
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENENCE EXPENSES</b>											
10	TRANSMISSION			EE20	0	0	0	0	0	0	0
11	DISTRIBUTION			EE30	122,840	78,120	2,887	10,651	16,461	4,746	307
12	OTHER OPER & MAINT EXPENSES			EEOT	195,833	149,017	2,927	15,805	15,575	4,170	459
13	TOTAL OPER & MAINT EXPENSES			EE00	318,673	227,137	5,814	26,456	32,036	8,916	766
<b>DEPRECIATION EXPENSE</b>											
14	TRANSMISSION			ED20	0	0	0	0	0	0	0
15	DISTRIBUTION			ED30	73,522	47,877	1,633	6,548	9,102	2,225	143
16	OTHER DEPREC EXP			EDOT	15,702	11,056	318	1,484	1,648	419	27
<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>											
17	AMORTIZATION EXPENSE			ED00	89,224	58,733	1,951	8,012	10,750	2,644	170
<b>TAXES</b>											
18	CAPITAL STOCK PRESENT LEVEL			ET1	8,220	5,451	195	743	1,106	296	19
19	OTHER-W/O CAP STOCK			ET001	8,597	6,027	182	800	983	252	16
20	DEFERRED INCOME TAXES			TXTA	24,874	16,591	549	2,297	3,088	799	51
21	NET INVESTMENT TAX CREDIT			TX93	(1,926)	(1,140)	(57)	(162)	(369)	(105)	(7)
22	GROSS RECEIPTS TAX			TXG	28,943	17,567	202	3,465	4,723	1,291	92
23	TOTAL PA INCOME TAX			TSIT1	(4,820)	(7,490)	(681)	1,141	2,009	580	33
24	TOTAL FED INC TAX			TFTX	(32,702)	(34,841)	(2,555)	2,053	3,990	1,244	66
25	TOTAL TAXES			TFIT1	30,575	1,801	(2,184)	10,285	15,371	4,324	268
26	TOTAL OPERATING EXPENSES			TEXP1	438,472	287,671	5,581	44,753	58,157	15,884	1,204
	RETURN (LN 11 - 36)			PRERTM	73,376	22,837	(1,537)	15,779	25,848	7,113	429
27	TOTAL RATE BASE			RBX	1,814,993	1,223,795	41,488	165,257	226,608	60,200	3,904
	RATE OF RETURN (LN 47 / LN 48)			PRRTR	4.04%	1.87%	-3.70%	9.55%	11.41%	11.82%	10.99%
	CLASS RATE IN % OF TOTAL			PRCLRT	100.00%	46.29%	-91.58%	236.39%	282.43%	292.57%	272.03%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 COMPONENTS OF OPERATING EXPENSES WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S	
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>											
<b>SALES OF ELECTRICITY</b>											
1	TREV			0	0	0	0	0	0	0	
2	DREV			1,886	243	371	660	4,924	17,755	28	
3	STAS			0	0	0	0	0	0	0	
4	TOTAL SALE OF ELECTRICITY			1,886	243	371	660	4,924	17,755	28	
5	LATE PAY CHARGES PRESENT RATES	S11	RCW4	0	0	0	0	67	52	1	
6	TOTAL ADJUSTED SALES OF ELECTRICITY			1,886	243	371	660	4,991	17,807	29	
7	ANNUALIZATION PRESENT REVENUES			(140)	54	(43)	(97)	(236)	(224)	(1)	
8	ANNUAL ADJ'D SALE OF ELECT			1,746	297	328	563	4,755	17,583	0	
9	OTHER OPERATING REVENUES			4	1	27	1	366	551	1	
	TOTAL OPERATING REVENUES			1,750	298	355	564	5,121	18,134	1	
<b>OPERATING EXPENSES</b>											
<b>OPERATING AND MAINTENANCE EXPENSES</b>											
10	TRANSMISSION			0	0	0	0	0	0	0	
11	DISTRIBUTION			51	10	23	20	1,830	7,772	12	
12	OTHER OPER & MAINT EXPENSES			504	48	88	35	1,466	5,140	10	
13	TOTAL OPER & MAINT EXPENSES			555	58	111	55	3,096	12,912	22	
<b>DEPRECIATION EXPENSE</b>											
14	TRANSMISSION			0	0	0	0	0	0	0	
15	DISTRIBUTION			30	6	3	12	910	5,139	7	
16	OTHER DEPREC EXP			3	0	7	1	165	584	0	
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			33	6	10	13	1,075	5,723	7	
<b>TAXES</b>											
18	CAPITAL STOCK PRESENT LEVEL			3	1	5	1	109	282	1	
19	OTHER-W/O CAP STOCK			1	0	5	0	95	246	0	
20	DEFERRED INCOME TAXES			7	2	20	3	304	1,158	2	
21	NET INVESTMENT TAX CREDIT			0	0	(3)	0	(34)	(48)	0	
22	GROSS RECEIPTS TAX			103	18	19	33	281	1,037	2	
23	TOTAL PA INCOME TAX			102	21	16	45	(94)	(582)	(1)	
24	TOTAL FED INC TAX			316	65	48	139	(526)	(2,933)	(5)	
25	TOTAL TAXES			532	107	109	221	124	(855)	(1)	
26	TOTAL OPERATING EXPENSES			1,120	171	230	289	4,295	17,780	28	
	<b>RETURN (LN 11 - 36)</b>			PRRTR	630	127	125	275	826	354	(27)
27	<b>TOTAL RATE BASE</b>			RBX	759	153	859	300	22,912	66,432	181
	<b>RATE OF RETURN (LN 47 / LN 48)</b>			PRRTR	83.00%	83.01%	14.55%	91.67%	3.61%	0.53%	-14.92%
	<b>CLASS RATE IN % OF TOTAL</b>			PRCLRT	2054.46%	2054.70%	360.15%	2269.08%	89.36%	13.12%	-369.31%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 WAGES AND SALARIES ALLOCATOR  
 \$1,000

Line No.		Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>WAGES AND SALARIES ALLOCATOR</b>												
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>												
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	52,511	34,568	1,221	4,748	6,999	1,869	121	45
3	DEMAND COMPONENT		DP30	K907D	22,881	11,694	856	1,744	6,020	1,770	116	0
4	CUSTOMER COMPONENT		CP30	K907C	29,630	22,874	365	3,004	979	99	5	46
5	CUSTOMER ACCTS	K920	RC10	K921	22,678	19,611	238	2,364	366	16	0	2
6	CUSTOMER SERV & INFO	K922	RC10	K923	1,586	1,354	16	163	25	1	0	0
7	SALES	K924	DAT2	K925	1,626	831	61	124	428	126	8	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>												
8	EXCLUDING ADMIN & GENERAL			K929	78,381	56,366	1,536	7,399	7,818	2,012	129	47
9	ALLOCATOR			RK929	100.00%	71.912%	1.960%	9.440%	9.973%	2.567%	0.165%	0.060%
10	DEMAND COMPONENT			K929D	22,881	11,694	856	1,744	6,020	1,770	116	0
11	ALLOCATOR			DK929	100.00%	51.108%	3.741%	7.622%	26.310%	7.738%	0.507%	0.000%
12	CUSTOMER COMPONENT			K929C	55,500	44,672	680	5,655	1,798	242	13	47
13	ALLOCATOR			CK929	100.00%	80.489%	1.225%	10.189%	3.240%	0.436%	0.023%	0.085%
14	ADMIN & GENERAL	K930	K929	K931	3,417	2,458	67	323	340	88	6	2
15	DEMAND COMPONENT		DK929	K931D	997	510	37	76	262	77	5	0
16	CUSTOMER COMPONENT		CK929	K931C	2,420	1,948	30	247	78	11	1	2
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>												
17	INCLUDING ADMIN & GENERAL			K939	81,798	58,824	1,603	7,722	8,158	2,100	135	49
18	ALLOCATOR			RK939	100.00%	71.913%	1.960%	9.440%	9.973%	2.567%	0.165%	0.060%
19	DEMAND COMPONENT			K939D	23,878	12,205	893	1,820	6,282	1,847	121	0
20	ALLOCATOR			DK939	100.00%	51.113%	3.740%	7.622%	26.309%	7.735%	0.507%	0.000%
21	CUSTOMER COMPONENT			K939C	57,920	46,619	710	5,902	1,876	253	14	49
22	ALLOCATOR			CK939	100.00%	80.488%	1.226%	10.190%	3.239%	0.437%	0.024%	0.085%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 WAGES AND SALARIES ALLOCATOR  
 \$1,000

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S	
	<b>WAGES AND SALARIES ALLOCATOR</b>											
	<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>											
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	
2	DISTRIBUTION	K906	P30	K907	16	3	45	6	682	2,184	3	
3	DEMAND COMPONENT		DP30	K907D	0	0	44	0	535	102	0	
4	CUSTOMER COMPONENT		CP30	K907C	16	3	1	6	147	2,082	3	
5	CUSTOMER ACCTS	K920	RC10	K921	0	0	0	0	59	22	0	
6	CUSTOMER SERV & INFO	K922	RC10	K923	0	0	0	0	4	2	0	
7	SALES	K924	DAT2	K925	0	0	3	0	38	7	0	
	<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>											
8	ALLOCATOR			K929	16	3	48	6	783	2,215	3	
9	DEMAND COMPONENT			RK929	0.020%	0.004%	0.061%	0.008%	0.999%	2.826%	0.005%	
10	ALLOCATOR			K929D	0	0	44	0	535	102	0	
11	CUSTOMER COMPONENT			DK929	0.000%	0.000%	0.192%	0.000%	2.338%	0.448%	0.000%	
12	ALLOCATOR			K929C	16	3	4	6	248	2,113	3	
13	ADMIN & GENERAL			CK929	0.029%	0.005%	0.007%	0.011%	0.447%	3.807%	0.007%	
14	ADMIN & GENERAL	K930	K929	K931	1	0	2	0	34	96	0	
15	DEMAND COMPONENT		DK929	K931D	0	0	2	0	23	4	0	
16	CUSTOMER COMPONENT		CK929	K931C	1	0	0	0	11	92	0	
	<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>											
17	ALLOCATOR			K939	17	3	50	6	817	2,311	3	
18	DEMAND COMPONENT			RK939	0.021%	0.004%	0.061%	0.007%	0.999%	2.825%	0.005%	
19	ALLOCATOR			K939D	0	0	46	0	558	106	0	
20	CUSTOMER COMPONENT			DK939	0.000%	0.000%	0.193%	0.000%	2.337%	0.444%	0.000%	
21	ALLOCATOR			K939C	17	3	4	6	259	2,205	3	
22	ADMIN & GENERAL			CK939	0.029%	0.005%	0.007%	0.010%	0.447%	3.807%	0.006%	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 SUMMARY OF ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdict Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>I CUSTOMERS, WEIGHTED</b>											
<b>A-EXPRESSED IN \$1,000</b>											
1	METER INVESTMENT	CW1		227,206	158,662	6,800	21,335	25,997	5,582	274	2,532
2	ALLOCATOR		RCW1	100.00%	69.845%	2.993%	9.390%	11.442%	2.457%	0.121%	1.114%
3	METER READING EXPENSE	CW2		9,765,620	8,453,050	102,690	1,018,770	157,540	6,960	240	760
4	ALLOCATOR		RCW2	100.00%	86.560%	1.052%	10.432%	1.613%	0.071%	0.002%	0.008%
5	LATE PAYMENTS	CW4		7,571	4,483	42	1,278	1,292	349	8	0
6	ALLOCATOR		RCW4	100.00%	59.213%	0.555%	16.880%	17.065%	4.610%	0.106%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5		18,998	16,219	61	784	938	206	159	131
8	ALLOCATOR		RCW5	100.00%	85.372%	0.321%	4.127%	4.937%	1.084%	0.837%	0.690%
9	CUSTOMER DEPOSITS	CW6		15,040	10,074	79	1,977	2,467	341	0	20
10	ALLOCATOR		RCW6	100.00%	66.982%	0.525%	13.145%	18.403%	2.267%	0.000%	0.133%
11	CUSTOMER ADVANCES	CW7		180,021	0	0	138,590	21,431	0	0	0
12	ALLOCATOR		RCW7	100.00%	0.000%	0.000%	86.607%	13.393%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>											
13	LINE TRANSFORMERS, CUST COMP	CW8		1,405,153	1,166,954	14,244	172,481	44,964	0	0	0
14	ALLOCATOR		RCW8	100.00%	83.048%	1.014%	12.275%	3.200%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		1,385,835	1,169,970	14,268	161,373	35,433	0	0	0
16	ALLOCATOR		RCW9	100.00%	84.436%	1.030%	11.646%	2.557%	0.000%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>											
17	END OF YEAR CUSTOMERS	C10		1,329,781	1,149,925	13,969	138,590	21,431	947	32	102
18	ALLOCATOR		RC10	100.00%	86.476%	1.050%	10.422%	1.612%	0.071%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30		1,328,860	1,149,925	13,969	138,590	21,431	0	0	0
20	ALLOCATOR		RC30	100.00%	86.548%	1.051%	10.431%	1.613%	0.000%	0.000%	0.000%
<b>III DEMANDS (1,000 KWH)</b>											
21	TRANSMISSION LEVEL DEMANDS	D10		5,730,195	2,291,593	65,248	334,756	1,289,980	803,215	55,799	434,845
22	ALLOCATOR		RD10	100.00%	39.991%	1.488%	5.842%	22.512%	14.017%	0.974%	7.589%
23	PRIMARY LEVEL DEMANDS	D20		6,890,804	3,259,454	238,549	486,157	1,678,055	986,107	64,858	0
24	ALLOCATOR		RD20	100.00%	47.303%	3.462%	7.055%	24.352%	14.310%	0.941%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		5,839,841	3,259,454	238,549	486,157	1,678,055	0	0	0
26	ALLOCATOR		RD30	100.00%	55.813%	4.085%	8.325%	28.735%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		5,811,360	3,259,454	238,549	486,157	1,678,055	0	0	0
28	ALLOCATOR		RD30K	100.00%	56.088%	4.105%	8.366%	28.875%	0.000%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>											
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%
<b>V ENERGY</b>											
37	MWH SALES UNANNUALIZED	ES15		35,339,320	12,855,642	402,851	1,883,688	8,058,340	5,418,356	371,689	3,254,650
38	ALLOCATOR		RES15	100.00%	36.376%	1.140%	5.330%	22.803%	15.332%	1.052%	9.210%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 SUMMARY OF ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>I CUSTOMERS, WEIGHTED</b>										
<b>A-EXPRESSED IN \$1,000</b>										
1	METER INVESTMENT	CW1		882	179	91	355	4,272	0	215
2	ALLOCATOR		RCW1	0.388%	0.079%	0.040%	0.156%	1.880%	0.000%	0.095%
3	METER READING EXPENSE	CW2		210	30	10	10	25,320	0	40
4	ALLOCATOR		RCW2	0.002%	0.000%	0.000%	0.000%	0.259%	0.000%	0.000%
5	LATE PAYMENTS	CW4		0	0	0	0	67	52	0
6	ALLOCATOR		RCW4	0.000%	0.000%	0.000%	0.000%	0.885%	0.687%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5		220	0	0	0	29	251	0
8	ALLOCATOR		RCW5	1.158%	0.000%	0.000%	0.000%	0.153%	1.321%	0.000%
9	CUSTOMER DEPOSITS	CW6		0	0	0	0	60	22	0
10	ALLOCATOR		RCW6	0.000%	0.000%	0.000%	0.000%	0.399%	0.146%	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>B-EXPRESSED IN UNITS</b>										
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	0	5,267	1,243	0
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.000%	0.375%	0.088%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	0	4,591	0	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.000%	0.331%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>										
17	END OF YEAR CUSTOMERS	C10		28	4	1	1	3,445	1,300	6
18	ALLOCATOR		RC10	0.002%	0.000%	0.000%	0.000%	0.259%	0.098%	0.000%
19	SECONDARY CUSTOMERS	C30		0	0	0	0	3,445	1,300	0
20	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.000%	0.259%	0.098%	0.000%
<b>III DEMANDS (1,000 KWH)</b>										
21	TRANSMISSION LEVEL DEMANDS	D10		226,900	56,417	15,880	48,539	78,108	8,270	645
22	ALLOCATOR		RD10	3.960%	0.985%	0.277%	0.847%	1.363%	0.144%	0.011%
23	PRIMARY LEVEL DEMANDS	D20		0	0	0	0	149,145	28,481	0
24	ALLOCATOR		RD20	0.000%	0.000%	0.000%	0.000%	2.164%	0.413%	0.000%
25	SECONDARY LEVEL DEMANDS	D30		0	0	0	0	149,145	28,481	0
26	ALLOCATOR		RD30	0.000%	0.000%	0.000%	0.000%	2.554%	0.488%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K		0	0	0	0	149,145	0	0
28	ALLOCATOR		RD30K	0.000%	0.000%	0.000%	0.000%	2.566%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>										
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%
<b>V ENERGY</b>										
37	MWH SALES UNANNUALIZED	ES15		1,879,968	439,554	59,922	215,131	381,585	110,981	6,963
38	ALLOCATOR		RES15	5.320%	1.244%	0.170%	0.609%	1.080%	0.314%	0.020%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>PROGRAM GENERATED ALLOCATORS</b>											
1	TOTAL NET ELECTRIC PLANT		P01	2,081,698	1,380,245	49,288	188,330	279,989	75,019	4,848	2,253
2	DEMAND COMPONENT		P01D	898,379	459,361	33,819	88,514	236,488	69,673	4,581	0
3	CUSTOMER COMPONENT		P01C	1,183,317	920,884	15,667	119,816	43,481	5,346	267	2,253
4	ALLOCATOR		RP01	100.00%	88.303%	2.368%	9.047%	13.449%	3.604%	0.233%	0.108%
5	ALLOCATOR		DP01	100.00%	51.133%	3.742%	7.626%	26.324%	7.755%	0.510%	0.000%
6	ALLOCATOR		CP01	100.00%	77.824%	1.324%	10.125%	3.675%	0.452%	0.023%	0.190%
7	TOTAL ELECTRIC PLANT IN SVC		P00	3,297,746	2,191,242	75,435	299,520	428,372	114,040	7,395	2,732
8	DEMAND COMPONENT		P00D	1,388,880	709,840	51,950	105,872	365,439	107,423	7,063	0
9	CUSTOMER COMPONENT		P00C	1,908,866	1,481,402	23,485	193,648	62,933	6,617	332	2,732
10	ALLOCATOR		DP00	100.00%	51.109%	3.740%	7.623%	26.312%	7.735%	0.509%	0.000%
11	ALLOCATOR		CP00	100.00%	77.605%	1.230%	10.145%	3.297%	0.347%	0.017%	0.143%
12	TOTAL TRANS/DIST PLANT		AT2	2,963,469	1,950,853	68,884	267,964	395,034	105,458	6,843	2,531
13	DEMAND COMPONENT		AT2D	1,291,300	659,963	48,301	98,435	339,767	99,875	6,568	0
14	CUSTOMER COMPONENT		AT2C	1,672,169	1,290,890	20,583	169,529	55,267	5,583	275	2,531
15	ALLOCATOR		DAT2	100.00%	51.109%	3.740%	7.623%	26.312%	7.734%	0.509%	0.000%
16	ALLOCATOR		CAT2	100.00%	77.200%	1.231%	10.138%	3.305%	0.334%	0.016%	0.151%
<b>WORKING CAPITAL ALLOCATOR</b>											
<b>O&amp;M LESS UNCOLLECTIBLE ACCOUNTS</b>											
17	TOTAL APPLICABLE EXPENSE		WCAP	299,542	210,154	5,798	25,920	31,305	8,761	611	605
18	DEMAND COMPONENT		WCAPD	90,771	45,780	3,355	6,831	24,032	7,671	506	0
19	CUSTOMER COMPONENT		WCAPC	208,771	164,374	2,443	19,089	7,273	1,090	105	605
20	ALLOCATOR		DWCAP	100.00%	50.435%	3.696%	7.526%	26.475%	8.451%	0.557%	0.000%
21	ALLOCATOR		CWCAP	100.00%	78.735%	1.170%	9.144%	3.484%	0.522%	0.050%	0.290%
22	TOTAL RATE BASE		RBX	1,822,691	1,228,984	41,664	165,958	227,569	60,455	3,920	2,159
23	DEMAND COMPONENT		RBXD	716,813	366,525	26,826	54,668	188,725	55,677	3,863	0
24	CUSTOMER COMPONENT		RBXC	1,105,878	862,459	14,838	111,290	38,844	4,778	257	2,159
25	ALLOCATOR		TRBX	100.00%	67.428%	2.286%	9.105%	12.485%	3.317%	0.215%	0.118%
26	ALLOCATOR		DRBX	100.00%	51.134%	3.742%	7.627%	26.328%	7.767%	0.511%	0.000%
27	ALLOCATOR		CRBX	100.00%	77.990%	1.342%	10.063%	3.513%	0.432%	0.023%	0.185%
28	NET ORIG COST RATE BASE		NOP	1,774,436	1,198,815	40,373	161,817	219,590	58,189	3,770	2,119
29	DEMAND COMPONENT		NOPD	689,236	352,469	25,797	52,572	181,458	53,498	3,518	0
30	CUSTOMER COMPONENT		NOPC	1,085,200	846,346	14,576	109,245	38,132	4,691	252	2,119
31	ALLOCATOR		TNOP	100.00%	67.561%	2.275%	9.119%	12.376%	3.279%	0.212%	0.119%
32	ALLOCATOR		TNOPD	100.00%	51.138%	3.743%	7.628%	26.327%	7.762%	0.510%	0.000%
33	ALLOCATOR		TNOPC	100.00%	77.989%	1.343%	10.067%	3.514%	0.432%	0.023%	0.185%
34	BASE FOR GROSS RECEIPTS TAX		RRBG	490,564	297,748	3,427	58,730	80,050	21,879	1,560	1,870
35	ALLOCATOR		TRRBG	100.00%	60.694%	0.699%	11.971%	16.317%	4.460%	0.318%	0.381%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2003  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
<b>PROGRAM GENERATED ALLOCATORS</b>										
1	<b>TOTAL NET ELECTRIC PLANT</b>		P01	783	159	1,224	312	27,610	71,470	190
2	DEMAND COMPONENT		P01D	0	0	1,137	0	21,017	3,993	0
3	CUSTOMER COMPONENT		P01C	783	159	87	312	6,593	67,477	190
4	ALLOCATOR		RP01	0.038%	0.008%	0.059%	0.015%	1.326%	3.433%	0.009%
5	ALLOCATOR		DP01	0.000%	0.000%	0.127%	0.000%	2.339%	0.444%	0.000%
6	ALLOCATOR		CP01	0.066%	0.013%	0.007%	0.026%	0.557%	5.702%	0.016%
7	<b>TOTAL ELECTRIC PLANT IN SVC</b>		P00	950	192	2,764	377	41,834	132,664	230
8	DEMAND COMPONENT		P00D	0	0	2,656	0	32,477	6,164	0
9	CUSTOMER COMPONENT		P00C	950	192	108	377	9,357	126,500	230
10	ALLOCATOR		DP00	0.000%	0.000%	0.191%	0.000%	2.338%	0.444%	0.000%
11	ALLOCATOR		CP00	0.050%	0.010%	0.006%	0.020%	0.490%	6.627%	0.012%
12	<b>TOTAL TRANS/DIST PLANT</b>		AT2	882	180	2,558	354	38,495	123,219	216
13	DEMAND COMPONENT		AT2D	0	0	2,467	0	30,196	5,730	0
14	CUSTOMER COMPONENT		AT2C	882	180	91	354	8,299	117,489	216
15	ALLOCATOR		DAT2	0.000%	0.000%	0.191%	0.000%	2.338%	0.444%	0.000%
16	ALLOCATOR		CAT2	0.053%	0.011%	0.005%	0.021%	0.486%	7.026%	0.013%
<b>WORKING CAPITAL ALLOCATOR</b>										
<b>O&amp;M LESS UNCOLLECTIBLE ACCOUNTS</b>										
17	<b>TOTAL APPLICABLE EXPENSE</b>		WCAP	335	58	112	56	3,088	12,713	22
18	DEMAND COMPONENT		WCAPD	0	0	92	0	2,105	398	0
19	CUSTOMER COMPONENT		WCAPC	335	58	20	56	983	12,315	22
20	ALLOCATOR		DWCAP	0.000%	0.000%	0.101%	0.000%	2.319%	0.438%	0.000%
21	ALLOCATOR		CWCAP	0.160%	0.028%	0.010%	0.027%	0.471%	5.899%	0.011%
22	<b>TOTAL RATE BASE</b>		RBX	762	154	862	301	23,009	66,713	182
23	DEMAND COMPONENT		RBXD	0	0	778	0	16,770	3,186	0
24	CUSTOMER COMPONENT		RBXC	762	154	84	301	6,239	63,527	182
25	ALLOCATOR		TRBX	0.042%	0.008%	0.047%	0.017%	1.262%	3.660%	0.010%
26	ALLOCATOR		DRBX	0.000%	0.000%	0.109%	0.000%	2.340%	0.444%	0.000%
27	ALLOCATOR		CRBX	0.069%	0.014%	0.008%	0.027%	0.564%	5.744%	0.016%
28	<b>NET ORIG COST RATE BASE</b>		NOP	745	151	819	297	22,259	65,318	180
29	DEMAND COMPONENT		NOPD	0	0	736	0	16,127	3,065	0
30	CUSTOMER COMPONENT		NOPC	745	151	83	297	6,132	62,253	180
31	ALLOCATOR		TNOP	0.042%	0.009%	0.046%	0.017%	1.254%	3.681%	0.010%
32	ALLOCATOR		TNOPD	0.000%	0.000%	0.107%	0.000%	2.340%	0.445%	0.000%
33	ALLOCATOR		TNOPC	0.069%	0.014%	0.008%	0.027%	0.565%	5.737%	0.017%
34	<b>BASE FOR GROSS RECEIPTS TAX</b>		RRBG	1,746	297	328	563	4,755	17,583	28
35	ALLOCATOR		TRRBG	0.356%	0.061%	0.067%	0.115%	0.969%	3.584%	0.009%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2003  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdct Distribution Only	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
<b>PROGRAM GENERATED ALLOCATORS</b>											
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>											
1	TOTAL DEPRECIATION EXPENSE		ED00	85,314	56,158	1,865	7,660	10,278	2,528	182	93
2	DEMAND COMPONENT		ED00D	31,858	16,298	1,192	2,432	8,391	2,301	151	0
3	CUSTOMER COMPONENT		ED00C	53,656	39,860	673	5,228	1,887	227	11	93
4	ALLOCATOR		RED00D	100.00%	51.480%	3.765%	7.682%	26.505%	7.268%	0.477%	0.000%
5	ALLOCATOR		RED00C	100.00%	74.290%	1.254%	9.744%	3.518%	0.424%	0.021%	0.173%
6	DISTRIBUTION DEPRECIATION EXPENSE		ED30	73,522	47,677	1,633	6,548	9,102	2,225	143	86
7	DEMAND COMPONENT		ED30D	28,216	14,538	1,063	2,170	7,485	2,035	134	0
8	CUSTOMER COMPONENT		ED30C	45,306	33,139	570	4,378	1,617	190	9	86
9	ALLOCATOR		RED30D	100.00%	51.523%	3.767%	7.691%	26.528%	7.212%	0.476%	0.000%
10	ALLOCATOR		RED30C	100.00%	73.146%	1.258%	9.663%	3.570%	0.420%	0.020%	0.190%
11	GENERAL & INTANGIBLE DEPREC EXPENSE		ED88	11,792	8,481	232	1,112	1,176	303	19	7
12	DEMAND COMPONENT		ED88D	3,442	1,759	129	262	906	266	17	0
13	CUSTOMER COMPONENT		ED88C	8,350	6,723	103	851	270	37	2	7
14	ALLOCATOR		RED88D	100.00%	51.104%	3.748%	7.612%	26.322%	7.728%	0.494%	0.000%
15	ALLOCATOR		RED88C	100.00%	80.514%	1.234%	10.192%	3.234%	0.443%	0.024%	0.084%
16	TOTAL DISTRIBUTION PLANT		P30	2,863,469	1,950,853	68,884	267,964	385,034	105,458	6,843	2,531
17	DEMAND COMPONENT		P30D	1,291,300	659,963	48,301	98,435	339,767	99,875	6,568	0
18	CUSTOMER COMPONENT		P30C	1,672,169	1,290,890	20,583	169,529	55,267	5,583	275	2,531
19	ALLOCATOR		RP30	100.00%	65.831%	2.324%	9.042%	13.330%	3.559%	0.231%	0.085%
20	ALLOCATOR		DP30	100.00%	51.109%	3.740%	7.623%	26.312%	7.734%	0.509%	0.000%
21	ALLOCATOR		CP30	100.00%	77.200%	1.231%	10.138%	3.305%	0.334%	0.016%	0.151%
22	TOT ADJ'D SALE OF ELECTRICITY		RRTT	484,670	292,579	3,392	57,965	79,509	21,726	1,637	1,876
23	ALLOCATOR		RRRTT	100.00%	60.387%	0.700%	11.960%	16.405%	4.483%	0.338%	0.387%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTH ENDED 12/31/2003  
 PROGRAM GENERATED ALLOCATORS  
 \$1,000

Line No.	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L6-S
<b>PROGRAM GENERATED ALLOCATORS DEPRECIATION AND AMORTIZATION EXPENSE</b>										
1	TOTAL DEPRECIATION EXPENSE		ED00	32	6	10	12	1,028	6,472	7
2	DEMAND COMPONENT		ED00D	0	0	7	0	748	141	0
3	CUSTOMER COMPONENT		ED00C	32	6	3	12	282	5,331	7
4	ALLOCATOR		RED00D	0.000%	0.000%	0.022%	0.000%	2.366%	0.445%	0.000%
5	ALLOCATOR		RED00C	0.060%	0.011%	0.006%	0.022%	0.527%	9.937%	0.013%
6	DISTRIBUTION DEPRECIATION EXPENSE		ED30	30	6	3	12	910	5,139	7
7	DEMAND COMPONENT		ED30D	0	0	0	0	665	128	0
8	CUSTOMER COMPONENT		ED30C	30	6	3	12	245	5,013	7
9	ALLOCATOR		RED30D	0.000%	0.000%	0.000%	0.000%	2.357%	0.447%	0.000%
10	ALLOCATOR		RED30C	0.066%	0.013%	0.007%	0.026%	0.541%	11.065%	0.015%
11	GENERAL & INTANGIBLE DEPREC EXPENSE		ED88	2	0	7	0	118	333	0
12	DEMAND COMPONENT		ED88D	0	0	7	0	81	15	0
13	CUSTOMER COMPONENT		ED88C	2	0	0	0	37	318	0
14	ALLOCATOR		RED88D	0.000%	0.000%	0.203%	0.000%	2.353%	0.436%	0.000%
15	ALLOCATOR		RED88C	0.024%	0.000%	0.000%	0.000%	0.443%	3.808%	0.000%
16	TOTAL DISTRIBUTION PLANT		P30	882	180	2,558	354	38,495	123,210	216
17	DEMAND COMPONENT		P30D	0	0	2,467	0	30,196	5,730	0
18	CUSTOMER COMPONENT		P30C	882	180	91	354	8,299	117,480	216
19	ALLOCATOR		RP30	0.030%	0.006%	0.068%	0.012%	1.289%	4.158%	0.007%
20	ALLOCATOR		DP30	0.000%	0.000%	0.191%	0.000%	2.338%	0.444%	0.000%
21	ALLOCATOR		CP30	0.053%	0.011%	0.005%	0.021%	0.496%	7.026%	0.013%
22	TOT ADJ'D SALE OF ELECTRICITY		RRTT	1,886	243	371	660	4,991	17,807	29
23	ALLOCATOR		RRRTT	0.389%	0.050%	0.077%	0.136%	1.030%	3.674%	0.006%