PPL ELECTRIC UTILITIES CORPORATION

Exhibit Future 1-Revised

**Summary of Measures of Value &
Rate of Return**

**Witness: Various
Docket No. R-00072155**

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PPL ELECTRIC UTILITIES CORPORATION

Exhibit Future 1-Revised
Docket No. R-00072155
Summary of Measures of Value & Rates of Return
Year Ended December 31, 2007

This book contains a series of schedules (see Table of Contents) which are grouped as follows:

A - Statement of Reasons

B - Financial Statements, Cost of Capital and Capital Structure

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A – Reasons for Proposed Increase
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A-1 Statement of Reasons

PPL ELECTRIC UTILITIES CORPORATION

Statement of Reasons
for the Proposed Increase
Docket No. R-00072155

PPL Electric Utilities Corporation
Statement of Reasons
for the Proposed Increase
Docket No. R-00072155

1. Introduction

In this filing, PPL Electric Utilities Corporation ("PPL Electric" or the "Company") requests that the Public Utility Commission ("PUC" or the "Commission") approve an overall annual net increase in distribution revenues of approximately $83.6 million, based on a future test year ending December 31, 2007.

The increase was allocated to customer classes based on the results of a class cost-of-service study. Specifically, the increase was allocated such that the rate of return for each rate schedule moved half-way from that rate schedule's return at present rates to the system average rate of return. This allocation was subject to the further constraint that, on a percentage basis, no rate schedule received a distribution rate increase greater than twice the system average distribution increase.

This request affects only the Company's distribution rates, not its generation or transmission rates. The timing of the request reflects PPL Electric's intent to seek smaller rate adjustments every few years as higher costs warrant, rather than waiting for an extended period and seeking a much larger increase. This approach aligns with customer preferences and provides them with more current cost-of-service information.

As described below, this filing includes a number of programs to assist the Company's customers and the communities that it serves. Three of those programs are: (1) energy efficiency and demand side management, (2) universal

service and (3) a sustainable development program. The filing also reflects the results of the Company's management effectiveness, which has allowed the Company to control costs while, at the same time, provide customers with high quality service and expanded service options.

2. Energy Efficiency and Demand Side Management

As the Customer Choice transition periods end and Pennsylvania moves to fully competitive retail electricity markets, customers will have more opportunities to make choices about their electricity supply. As a result, they will need more information on energy issues.

The goal of PPL Electric's energy efficiency and demand side management programs is to provide customers with additional information about their electricity use and opportunities to control that use. Importantly, these programs also will encourage development of a competitive retail electricity market in Pennsylvania.

The Company undertook an important first step in this area with the installation of Automated Meter Reading ("AMR") meters for all of its 1.4 million customers. In this filing, PPL Electric proposes the following new initiatives:

- A Meter Data Management System ("MDMS"), which will enhance the functionality of the Company's AMR system;
- Five new energy efficiency and energy conservation programs;
- Additional consumer education regarding the wise use of energy.

Each of these proposals is discussed below.

A. Meter Data Management System

The Company's AMR system provides a critical platform for obtaining detailed information regarding customers' use of electricity. The current AMR system, however, stores only limited amounts of data and does not include any mechanism to provide that information to customers. To expand and enhance the capabilities of its AMR system, the Company is installing a MDMS that includes: (1) a customer interface that will enable customers to analyze their electricity usage and bills, (2) a data repository that can store up to two years of hourly reads from all customers, (3) a billing system that can bill customers using hourly data, and (4) an energy settlement system that will permit suppliers to serve customers' actual hourly usage, rather than usage determined by a load profile. PPL Electric anticipates that the MDMS will help customers understand and manage their consumption of electricity in a competitive market environment. Moreover, providing data from the MDMS to customers and potential suppliers should facilitate development of competitive retail electricity markets in Pennsylvania.

B. Energy Efficiency and Conservation Programs

In this filing, the Company is introducing five new energy efficiency and energy conservation programs. The first is a Demand-Side Management Education Program. It is a multi-faceted consumer-based energy education program targeting residential and small business customers. The objectives of the program are to: (1) create awareness among customers of factors that influence their electricity

consumption, and (2) provide customers with individualized information on energy efficiency and conservation measures available to reduce their energy consumption.

The second is an Energy Efficient Equipment Rebate Program. It is a two-phase rebate program designed to lower residential and small business customer costs for specific energy efficient products. Phase 1 involves compact fluorescent lights, and Phase 2 involves programmable thermostats. The objective of the program is to promote increased use of these products in the Company's service territory.

The third is an Energy Alerts Program. Leveraging the Company's AMR and MDMS, this program will provide customers with tools for energy use analysis. Among other capabilities, the program will provide eligible customers with the option to receive proactive energy alerts customized to their individual energy usage characteristics. The objective of the program is to help participating customers reduce their energy costs by encouraging energy-conscious behaviors and decisions.

The fourth is a Time-of-Use Pricing Program. It is a demand-side response ("DSR") program that will provide information and a market-based pricing structure to participating residential and small business customers, encouraging them to reduce electric demand in response to price signals. The objectives of this program are to: (1) increase customers' awareness of market price volatility and opportunities to participate in competitive markets that utilize demand response mechanisms, (2) gather information about customers' demand response behaviors, and (3) identify technology and business process issues associated with DSR programs.

The fifth and final program is a Time-of-Use Pricing Program for customers currently served on Rate Schedule RTS (Residential Thermal Storage). It is a DSR program that will provide information and a market-based pricing structure to these customers to encourage them to shift system charging away from the hours when prices in the PJM market are at their highest. The target audience is customers currently served on Rate Schedule RTS. The objective of this program is to enable these customers to manage energy costs by responding to market price signals.

C. Consumer Education

The Company has included in its 2007 operating budget, and in the future test year in this proceeding, $4.4 million to provide consumers with information on the wise use of electricity, including the web-based interface being installed as part of the MDMS described above. That interface will permit customers to analyze and better understand their electricity usage and bills. The Company believes that its proposal constitutes an appropriate level of spending to address consumer education issues in coordination with the statewide effort recently proposed by the Commission in a Tentative Order, entered on February 13, 2007, at Docket No. M-00061957. The Company proposes to reflect that amount in rates with a commitment to develop consumer education plans for Commission review in accordance with the final order to be issued at Docket No. M-00061957.

3. Universal Service Programs

PPL Electric currently administers a family of universal service programs to assist customers who, for a variety of reasons, are not able to pay their electric utility bills. The Company's current programs include the following: OnTrack, WRAP, Operation HELP and CARES. In general terms, OnTrack offers reduced payment plans and arrearage forgiveness; WRAP provides free weatherization measures and energy conservation education; Operation HELP pays for any type of home heating bill; and CARES is an evaluation and referral service for customers with temporary hardships. PPL Electric also aggressively promotes the availability of LIHEAP, which provides energy assistance grants to low-income households, i.e., at or below 150 percent of the federal poverty level.

In this filing, the Company requests permission to increase funding for these programs by approximately $7 million, or almost 36 percent. Specifically, PPL Electric proposes to increase annual funding for OnTrack and WRAP by $5,800,000 and $1,000,000, respectively, from the levels approved by the Commission in the Company's previous distribution rate case at Docket No. R-00049255. The Company will increase its annual corporate contribution to Operation HELP by over 40 percent – to $1,000,000 of the total $1,425,000 shown on the chart below for 2008. The remaining funds are provided by donations from customers, employees and retirees, which may increase as the result of PPL Electric's annual solicitation efforts. Finally, PPL Electric proposes to slightly increase funding for CARES to reflect changes in wages for PPL Electric personnel who work on the program. The

following table shows funding for the universal service programs in 2005 and proposed funding in 2008.

Program	2005	2008	% Increase
OnTrack	$13,200,000	$19,000,000	43.9%
WRAP	6,250,000	7,250,000	16.0%
Operation HELP	912,000	1,425,000	57.3%
CARES	80,000	82,000	2.5%
Total	$20,442,000	$27,757,000	35.8%

The Company's proposals were specifically developed to make these programs more responsive to the needs of its customers. The proposed increase in the annual funding for OnTrack to $19 million will allow the Company to maintain enrollment between 22,000 to 24,000 customers in that program. PPL Electric believes that this level of enrollment will provide CAP benefits (reduced payment plans and arrearage forgiveness) to those customers most in need – low-income customers who are unable to make all of their utility payments. The proposed increase in annual funding for WRAP to $7.25 million will allow PPL Electric to assist an average of 3,100 customers annually. From 2000 through 2006, approximately 2,600 customers annually received WRAP benefits. The proposed increase in funding would allow PPL Electric to serve an estimated 500 more customers annually – an increase of 19 percent.

4. Sustainable Development Program

The goal of PPL Electric's sustainable development program is to promote community and economic development in its service territory. Currently, the

Company supports a variety of efforts ranging from databases for professional development to underwriting interest payments. PPL Electric maintains a searchable database of available properties on a web site, which it promotes nationally. The Company also provides funding for studies to identify new industrial sites and studies to determine the suitability and development cost of a specific industrial site, including the reuse of "Brownfield" sites. PPL Electric also helps to underwrite interest charges on funds borrowed by eligible economic development organizations to construct or acquire speculative industrial buildings.

In this filing, PPL Electric proposes to implement a new program called the Sustainable Development Program ("SDP"). The purpose of the SDP is to assist community development organizations by: (1) providing grant funds to encourage the construction of "green" buildings, (2) enhancing orderly development through promotion of various downtown improvements, and (3) leveraging state funding for regional marketing initiatives that will also improve regional cooperation. PPL Electric proposes funding the SDP at $1.25 million annually for a period of three years (2008 through 2010). The funding would be allocated to each of the three program elements associated with the SDP as follows:

Program Element	Proposed Annual Funding
LEED Certification	$ 150,000
Downtown Development	1,000,000
DCED Regional Marketing	100,000
Total	$ 1,250,000

PPL Electric proposes to revisit the SDP in mid-2010 to determine if the program should continue beyond the initial three-year commitment.

5. PPL Electric's Management Effectiveness

PPL Electric's management is effectively controlling costs while, at the same time, providing customers with high quality service and expanded service options. The Company owns a substantial number of facilities required to deliver electricity to its customers, and the costs associated with these facilities continues to increase. Specifically, PPL Electric owns approximately 896,000 distribution poles, more than 44,000 circuit miles of distribution lines and 321 distribution substations/switching stations. Since the Company filed its last distribution rate increase request in March 2004, the cost of transformers has increased by about 80 percent. The cost of wire used for power lines has increased by about 25 percent. Moreover, the Company must repair and replace those facilities as needed. PPL Electric has invested more than $450 million to maintain, improve or expand its distribution system over the past three years. The Company expects to invest an additional $1.1 billion to maintain, improve or expand the system over the next five years.

PPL Electric's operating expenses are also substantial and continue to increase. In an average year, PPL Electric connects or transfers service for over 35,000 customers, at an average cost of approximately $2,124 for each service request. In an average year, the Company also answers two million telephone calls, repairs or replaces approximately 12,000 street lights and trims trees along more

than 5,300 miles of distribution lines. Finally, PPL Electric processes approximately 18.5 million bills annually. The cost of labor, poles, wires, tools, vehicles and equipment has increased since the Company's current rates became effective on January 1, 2005. Costs for employee health care, bucket trucks, fuel and other materials have experienced double-digit percentage increases since 2004. The Company expects these cost increases to continue for the foreseeable future.

To address the earnings implications of those increasing capital and expense needs, PPL Electric has pursued an aggressive program of cost-effective operations. First, the Company has reduced its staffing levels while maintaining high quality service. Since 1999, PPL Electric has reduced its back office, support and management workforce by 1,600 positions, or 42 percent through a variety of effectiveness and efficiency improvements. The elimination of these positions, however, did not reduce the Company's field workforce. Since 2004, the Company has hired over 250 employees to replace linemen, ground-hands, electricians and engineers who retired. In fact, today the Company has the same number of front-line forces performing lineman and electrical work as it had in 1990.

Second, PPL Electric utilizes new technology to improve productivity and manage its costs. The Company has completed implementation of the Work Management System ("WMS") to manage workflow more effectively from the time jobs are identified until they are completed. WMS forecasts scheduling needs, identifies employee skills to match assignments and automatically creates scheduled work assignments in advance. The AMR system discussed above has helped PPL Electric reduce costs associated with manual meter reading processes, aid in the

outage restoration process and provide more detailed information to customers, which will be important as Pennsylvania's competitive electric market develops. The Company is installing a MDMS to leverage AMR data beyond monthly billing into areas such as Customer Service to provide all customers with tools to analyze their usage, find ways to save energy and participate in energy efficiency programs. Additionally, the MDMS will aid distribution planning and maintenance, enhance revenue protection efforts through identification of potential equipment failures and theft, increase the number and value of competitive options available to PPL Electric customers and improve load forecasting through the use of actual interval data.

The Company is upgrading computer software to improve the analytical capabilities and cost effectiveness of its substation and transmission maintenance management system. The ability to capture and analyze data for specific pieces of equipment will support a transition from traditional time-based maintenance cycles to more effective predictive maintenance cycles. The maintenance plan for equipment will be customized on the basis of diagnostic test results, equipment-specific loading or fault-clearing history and experience with other similar units. The upgraded software also will provide improved performance tracking to assist in major financial decisions such as the repair or replacement of critical devices.

The Mobile Operations Management project will install mobile dispatch terminals ("MDTs") in all construction vehicles. This system will use one application to dispatch all work to the Company's crews, including service, maintenance, capital improvement, revenue and emergency work. This project will be implemented in phases over the next 30 months, starting with the process of managing emergency

electric restoration work. The MDTs will be equipped with Global Positioning Satellite ("GPS") units to identify the location of each crew and enable the dispatcher to send the closest crew to respond to a customer outage.

In January of 2007, PPL Electric began a pilot program in the Harrisburg service area of its new Outage Management System, which will improve the Company's response to power outages. The new system has graphical displays that pinpoint trouble spots. It also helps to analyze the situation, prioritize jobs and manage crews. The pilot program will run approximately three months, and the Company expects to roll out the system to all of its Pennsylvania service areas in April. This new Outage Management System will replace a customer interruption analysis system that the Company has used since the 1970s.

The Company also is implementing programs to automate its distribution system. These programs use state-of-the-art technology to isolate problem areas and restore service quickly. In addition to having a positive effect on reliability, these programs reduce travel time and personnel involvement, thereby reducing the Company's cost of operations. Finally, the Company's self-service capability enables customers to transact business with PPL Electric during and after normal business hours, using the Web and the Interactive Voice Response ("IVR") telephone system. In addition to being more cost-effective and available after normal business hours, this capability also increases customer satisfaction for those customers who prefer not to deal directly with a Customer Service Representative. In 2003, 14 percent of all customer contacts were completed through these self-service applications; today 31 percent are completed in this manner.

Third, PPL Electric also reviews and, where appropriate, modifies business processes to manage costs. The Company has implemented a maintenance priority system to rank and eliminate lower priority work. It also is taking advantage of improved data availability and analytical techniques to increase the utilization of the existing infrastructure and defer discretionary equipment upgrades.

The Company's primary means of measuring the effectiveness of its reliability initiatives is the System Average Interruption Duration Index ("SAIDI"), which is the number of minutes an average customer is without electric service over the course of a year. PPL Electric aspires to be in the first quartile in SAIDI performance when compared with other comparative Edison Electric Institute ("EEI") companies. In order to reach this goal, the Company has established cost-effective strategies.

For example, about 20 percent of the Company's distribution circuits account for approximately 80 percent of SAIDI minutes. PPL Electric's engineers regularly review this minority population of circuits and recommend both capital and expense investment programs.

The Company also prioritizes its spending on the basis of dollar spent per SAIDI minute-reduction. In this way, investments are effectively directed to those circuits that contribute most to poor reliability.

Finally, the Company uses a customer information system that, among other things, allows PPL Electric to bill customers who choose an alternative generation supplier. This new and more robust information system provides

additional functionality and reliability for the Company to handle potentially hundreds of thousands of customer transactions every year.

These efforts to control costs through effective management, use of improved business processes and application of new technology have been highly successful. First, PPL Electric's residential electric rates are less than the average in both Pennsylvania and the Northeast and are expected to remain that way, even if the Commission grants this requested increase in full.

Second, PPL Electric has been able to mange its costs without adversely affecting the quality of service to its customers. PPL Electric's customers consistently rank the Company as one of the best electric utilities in the country for quality and service. Over the past nine years, PPL Electric has won numerous industry awards for quality of service and customer satisfaction.

This year, for the sixth time in eight years, PPL Electric has ranked highest among electric utilities in the eastern United States in J.D. Power and Associates' annual study of business customer satisfaction. The Company also won this award in 2000, 2001, and 2003-2005. In its 2007 study of business customer satisfaction, J.D. Power and Associates interviewed nearly 13,000 businesses served by the 58 largest electric utilities in the nation, based on the number of businesses served. In the study, PPL Electric ranked first in the East among 15 utilities and fourth in the country. The award is the Company's thirteenth overall – more than any other utility in the country – since J.D. Power and Associates began studying utility customer satisfaction. In addition to its six business customer satisfaction awards, PPL Electric has earned the top honor for residential customer satisfaction in the

East seven out of eight years. The Company won the residential award in 1999 and 2001-2006.

6. PPL Electric's Financial Condition

Although PPL Electric has been highly effective in the management of its business and its costs, there are limits on what this strategy can accomplish. The Company now is approaching those limits. In its last retail base rate proceeding at Docket No. R-00049255, PPL Electric was authorized to earn a return on equity of 10.70 percent. In calendar year 2006, the Company actually earned a return on equity of 7.32 percent, and expects its return on equity to be even lower in 2007. Such returns are inadequate by any standard and constitute one of the principal reasons that PPL Electric now is requesting an increase in its retail distribution rates.

7. PPL Electric's Filing

In this filing, PPL Electric is requesting an overall annual net distribution revenue increase of approximately $83.6 million, based on a future test year ending December 31, 2007, and a proposed rate of return on equity of 11.50 percent. If granted by the Commission, this request will produce an average increase in distribution rates of approximately 13 percent which equates to an average increase in total rates (distribution, transmission, generation and transition charges) of approximately 2.7 percent. PPL Electric is proposing that the new distribution rates become effective for service rendered on and after June 1, 2007.

PPL Electric's filing includes a number of innovative proposals. As discussed above, the Company is proposing the following energy efficiency and demand side management initiatives:

- A MDMS which will enhance the functionality of the Company's AMR system;
- Five new energy efficiency and energy conservation programs;
- Consumer education regarding the wise use of energy.

These proposals will provide customers with the tools to manage their energy use, and can facilitate their participation in the competitive electricity retail market.

PPL Electric also is proposing to increase funding for a number of customer assistance and sustainable community programs. Specifically, the Company is proposing almost a 36 percent increase in funding for programs designed to assist low-income customers. Annual funding for OnTrack, the Company's customer assistance program, is increased by $5.8 million and annual funding for its WRAP program is increased by $1.0 million. In addition, the Company is proposing a Sustainable Development Program to promote community and economic development in its service territory, with initial funding of $1.25 million annually.

In this filing, PPL Electric is proposing the creation and implementation of two automatic adjustment surcharges which would be reconciled on an annual basis. The first charge would recover all costs associated with the Company's universal service programs. Consistent with past Commission practice and policy, it would apply only to residential customers. The second charge would recover the

costs associated with the Company's proposed energy efficiency and demand side management programs. Because these programs will be offered only to residential and small commercial and industrial customers, this charge would apply only to those customers.

The Company is proposing to move its distribution rate design further toward a flat monthly fee for electric delivery services, rather than continue to charge rates based on consumption. PPL Electric's rates for service to general residential and small commercial customers, Rate Schedules RS and GS-1, currently include three usage steps with declining prices per kWh as usage increases. These rate designs do not accurately reflect how the Company incurs costs to provide service to its retail customers. Because it is a distribution company, most of PPL Electric's costs are fixed and do not vary with customers' consumption.

The Company believes that its rates should be modified over time to reflect this pattern. In this filing, the Company is proposing to increase the Rate Schedule RS customer charge to $10, with a corresponding reduction to 1.742 cents per kWh in the rate for usage in the last of three commodity blocks. The Company also is proposing similar rate design changes to Rate Schedule GS-1. Consistent with the principles of gradualism and to minimize customer rate dislocations, the Company is proposing only partial adjustments in this case and intends to continue these adjustments in future cases.

The Company also is proposing to eliminate or significantly modify the time-of-use features reflected in the distribution rate component of a number of residential rate schedules. These time-of-use features made sense for a vertically

integrated utility, but are not appropriate for a distribution-only company like PPL Electric. Moreover, these features do not reflect the weekday on-peak period of 7:00 AM to 11:00 PM, as defined by PJM, and they do not reflect the hourly variation of energy prices in the PJM market.

Accordingly, the Company is proposing to change the distribution pricing of Rate Schedule RTD be identical to the distribution pricing of Rate Schedule RS. It also is proposing to move the distribution pricing of Rate Schedule RTS toward, but not all the way to, the distribution pricing of Rate Schedule RS.

Finally, the Company is proposing to allocate the revenue increase in a way that will move the rate of return for each rate schedule toward the system average rate of return. Specifically, the increase was allocated to customer classes based on the results of a class cost-of-service study which was applied subject to the following two conditions. First, the rate of return for each rate schedule must move half-way from that rate schedule's return at present rates to the system average rate of return. Second, calculated on a percentage basis, no rate schedule can receive a distribution rate increase greater than twice the system average distribution rate increase. PPL Electric will apply a similar approach in future cases and plans to implement rates that are at or near full cost of service in one or two additional rate cases. The Company believes that this approach is appropriate under the long-established principles of cost of service and gradualism, and is fully consistent with the Commonwealth Court decision in *Lloyd v. Pa. Public Utility Commission*, 904 A.2d 1010 (Pa. Cmwlth. 2006).

8. Conclusion

In this filing, PPL Electric has proposed a distribution rate increase appropriate for the restructured electric utility industry now in place in Pennsylvania. It reflects PPL Electric's status as a distribution-only electric utility and is based on financial and operating data for that single business line. The requested rate increase will move PPL Electric's inadequate return on equity from only 7.32 percent to 11.50 percent. The proposed increase is the minimum required for the Company to attract capital on reasonable terms, provide safe and reliable service to its customers and to fully fund the various innovative programs described above. The return on equity proposed in this filing is particularly appropriate in view of PPL Electric's management effectiveness and award-winning customer service. For all of these reasons, PPL Electric's proposed distribution rate increase is just and reasonable and should be approved by the Commission.

PPL ELECTRIC UTILITIES CORPORATION

B – Book Statements
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Section B – Book Statements

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B-6 Historical (Embedded) Cost of Long-Term Debt Capital at December 31, 2007

B-7 Historical (Embedded) Cost of Preferred and Preference Stock Capital at December 31, 2007

B-8 Capital Structures – Years Ended 2002-2007

B-9 Rate of Return at December 31, 2007

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at December 31, 2007
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Utility Plant	
101	Plant in service	$ 4,946,337
105	Plant held for future use	23,328
106	Completed construction not classified	73,989
107	Construction work in progress	129,820
	Gross utility plant	5,173,474
108	Accumulated provision for depreciation	(1,989,883)
111	Accumulated provision for amortization	(18,885)
	Net utility plant	3,164,706
	Other Property and Investments	
121	Nonutility property	4,692
122	Accumulated provision for depreciation of nonutility property	(574)
	Net nonutility property	4,118
123	Investment in subsidiary companies	0
124	Other investments	1,987
128	Other special funds	0
	Total Other Property and Investments	6,105
	Current and Accrued Assets	
131	Cash	6,356
132	Interest special deposits	0
134	Other special deposits	0
135	Working funds	0
136	Temporary cash investments	30,136
	Notes and accounts receivable	
141	Notes receivable	0
142	Customer accounts receivable	229,668
143	Other accounts receivable	6,806
144	Accumulated provision for uncollectible accounts-credit	(19,017)
	Total notes and accounts receivable	217,457
145	Notes receivable from associated companies	0
146	Accounts receivable from associated companies	300,000
	Materials and supplies	
154	Plant materials and operating supplies	29,019
163	Stores expense undistributed	2,846
	Total materials and supplies	31,865

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
December 31, 2007
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Current and Accrued Assets (continued)	
165	Prepayments	$ 18,772
	Other current and accrued assets	
171	Interest and dividends receivable	803
172	Rents receivable	10,599
173	Accrued utility revenues	173,128
174	Miscellaneous current and accrued assets	42,667
190	Accumulated deferred income taxes (current)	37,080
	Total other current and accrued assets	264,277
	Total Current and Accrued Assets	868,863
	Deferred Debits	
181	Unamortized debt expense	8,193
182.3	Other regulatory assets	688,535
183	Preliminary survey and investigation charges	0
184	Clearing accounts	0
185	Temporary facilities	38
186	Miscellaneous deferred debits	14,638
189	Unamortized loss on reacquired debt	29,486
190	Accumulated deferred income taxes (noncurrent)	
	Contributions in aid of construction	88,764
	Pensions	18,968
	SFAS 109	9,076
	Other	45,195
	Total accumulated deferred income taxes (noncurrent)	162,003
	Total Deferred Debits	902,893
	Total Assets and Other Debits	$ 4,942,567

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
December 31, 2007
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Proprietary Capital	
201	Common stock issued	$ 363,833
204	Preferred stock issued	300,519
207	Premium on capital stock	41
211	Miscellaneous paid-in capital	436,263
214	Capital stock expense	(12,226)
215.1	Appropriated retained earnings - amortization reserve - Federal	0
216	Unappropriated retained earnings	435,572
216.1	Unappropriated undistributed subsidiary earnings	0
217	Reacquired capital stock	0
219	Other comprehensive income	(242)
	Total Proprietary Capital	1,523,760
	Long-Term Debt	
221	Bonds	1,350,150
224	Other long-term debt	9,475
226	Unamortized discount on long-term debt-debit	(815)
		1,358,810
	Less amount due within one year	
221	Bonds	(90,000)
	Total Long-Term Debt	1,268,810
	Other Noncurrent Liabilities	
227	Obligations under capital leases (noncurrent)	0
	Current and Accrued Liabilities	
224	Long-term debt due within one year-other	90,000
231	Notes payable	53,679
232	Accounts payable	39,299
234	Accounts payable to associated companies	238,754
235	Customer deposits	16,267
236	Taxes accrued	46,371
237	Interest accrued	20,548
238	Dividends declared	4,517
240	Matured interest	0
241	Tax collections payable	4,191
242	Miscellaneous current and accrued liabilities	406,534
243	Obligations under capital-leases - current	0
283	Accumulated deferred income taxes-other (current)	3,938
	Total Current and Accrued Liabilities	924,098

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at
December 31, 2007
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account		Amount
	Deferred Credits		
228.3	Accumulated provision for pensions and benefits	$	93,751
229	Accumulated provision for rate refunds		3,373
252	Customer advances for construction		269
253	Other deferred credits		139,756
254	Other regulatory liabilities		11,963
255	Accumulated deferred investment tax credits		12,069
281	Accumulated deferred income taxes - accelerated amortization property		0
282	Accumulated deferred income taxes - other property		
	Accelerated cost recovery system		463,747
	SFAS 109		154,008
	Other 263A Costs and Repair allowance		46,865
	Other		(140)
	Total accumulated deferred income-taxes - other property		664,480
283	Accumulated deferred income taxes - other (noncurrent)		300,238
	Total Deferred Credits		1,225,899
	Total Liabilities and Other Credits	$	4,942,567

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Net Utility Operating Income
Year Ended December 31, 2007
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
400	Operating Revenue (B-3)	$ 3,125,920
	Operating Expenses:	
401,402	Operation and Maintenance expenses (B-4)	
	Power production	1,952,225
	Transmission	177,811
	Regional market	4,224
	Distribution	135,052
	Customer accounts	50,625
	Customer service and informational expenses	17,247
	Sales	3,043
	Administrative and general	143,895
	Total Operation and Maintenance Expenses	2,484,122
403	Depreciation expense	126,989
404,405	Amortization of electric plant	5,073
407.3	Regulatory debits	1,502
407.4	Regulatory credits	0
	Taxes (B-5)	
408.1	Taxes other than income taxes	199,671
409.1	Income taxes	81,565
	Deferred income taxes	
410.1	Provision	21,894
411.1	Provision - Credit	(16,748)
411.4	Investment tax credit adjustments	(2,392)
	Total Taxes	283,990
411.6	Gains from disposition of utility plant	0
411.7	Losses from disposition of utility plant	0
	Total Operating Expenses	2,901,676
	Net Utility Operating Income	$ 224,244

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operating Revenue
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
	Sales of Electricity	
1	Residential	$ 1,203,629
2	Commercial	1,001,830
3	Industrial	552,490
4	Public authorities	17,964
5	Railroads	3,989
6	Sales for resale	145,734
7	Provision for rate refunds	(1,124)
8	Sales Revenue	2,924,512
	Other Operating Revenue	
9	Forfeited discounts	8,923
10	Miscellaneous service revenue	0
11	Rent from electric property	30,597
12	Unbilled revenue	10,196
13	Other electric revenue	151,692
14	Total Other Operating Revenue	201,408
15	Total Electric Operating Revenue	$ 3,125,920

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended December 31, 2007
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Power Production Expenses	
	Other Power Supply Expenses	
555	Purchased power	
	Affiliates	$ 1,763,218
	Non-utility generation	145,734
	PJM ancillary services	43,273
	Other	
556	System control and load dispatching	
	PJM ancillary services	-
	Other	-
557	Other expenses	-
	Total Other Power Supply Expenses	1,952,225
	Total Power Production Expenses	1,952,225
	Transmission Expenses	
	Operation	
560	Operation supervision and engineering	1,991
561	Load dispatching	13,091
562	Station expenses	1,038
563	Overhead line expenses	1,520
564	Underground line expenses	2
565	Transmission of electricity by others	141,595
566	Miscellaneous transmission expenses	2,218
567	Rents	365
	Total Transmission Operation Expenses	161,820
	Maintenance	
568	Maintenance supervision and engineering	373
569	Maintenance of structures	776
570	Maintenance of station equipment	4,805
571	Maintenance of overhead lines	10,178
572	Maintenance of underground lines	93
573	Maintenance of miscellaneous transmission plant	457
	Total Transmission Maintenance Expenses	16,682
	Total Transmission Expenses	178,502

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended December 31, 2007
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Regional Market Expenses	
	Operation	
575.7	Market Facilitation, Monitoring and Compliance Services	$ 4,224
	Total Regional Market Expenses	4,224
	Distribution Expenses	
	Operation	
580	Operation supervision and engineering	15,825
581	Load dispatching	5,005
582	Station expenses	623
583	Overhead line expenses	14,900
584	Underground line expenses	5,423
585	Street lighting and signal system expenses	552
586	Meter expenses	7,771
587	Customer installations expenses	5,043
588	Miscellaneous distribution expenses	4,792
589	Rents	7,889
	Total Distribution Operation Expenses	67,823
	Maintenance	
590	Maintenance supervision and engineering	1,361
591	Maintenance of structures	87
592	Maintenance of station equipment	8,281
593	Maintenance of overhead lines	46,555
594	Maintenance of underground lines	7,732
595	Maintenance of line transformers	2,154
596	Maintenance of street lighting and signal systems	2,581
597	Maintenance of meters	69
598	Maintenance of miscellaneous distribution plant	1,649
	Total Distribution Maintenance Expenses	70,469
	Total Distribution Expenses	138,292
	Customer Accounts Expenses	
	Operation	
901	Supervision	495
902	Meter reading expenses	3,223
903	Customer records and collection expenses	26,385
904	Uncollectible accounts	20,155
905	Miscellaneous customer accounts expenses	830
	Total Customer Accounts Expenses	51,088

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Operation and Maintenance Expenses
Year Ended December 31, 2007
(Thousands of Dollars)

Acct. No.	Title of Account	Amount
	Customer Service and Informational Expenses	
	Operation	
908	Customer assistance expenses	
	On-track uncollectible accounts	$ 4,500
	Other	8,398
909	Informational and instructional expense	4,400
910	Miscellaneous customer service and informational expenses	223
	Total Customer Service and Informational Expenses	17,521
	Sales Expenses	
	Operation	
911	Supervision	24
912	Demonstrating and selling expenses	1,360
913	Advertising expenses	200
916	Miscellaneous sales expenses	1,520
	Total Sales Expenses	3,104
	Administrative and General Expenses	
	Operation	
920	Administrative and general salaries	5,296
921	Office supplies and expenses	74,146
923	Outside services employed	228
924	Property insurance	7,560
925	Injuries and damages	1,186
926	Employee pensions and benefits	30,791
928	Regulatory commission expenses	4,732
930	Miscellaneous general expenses	576
		124,515
	Maintenance	
935	Maintenance of general plant	14,651
	Total Administrative and General Expenses	139,166
	Total Operation and Maintenance Expenses	$ 2,484,122

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail Taxes
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
	Taxes Other Than Income	
	State and Local	
1	Capital Stock	$ 3,021
2	Gross Receipts	184,602
3	Local property and Other	677
4	Public Utility Realty	4,549
5	State Unemployment Compensation	362
6	Sales and Use	0
7	Total State and Local	193,211
	Federal	
8	Unemployment Tax Act	61
9	Social Security and Hospital Insurance	6,399
10	Total Federal	6,460
11	Total Taxes Other Than Income	199,671
	Income Taxes	
12	State	18,833
13	Federal	62,732
14	Total Income Taxes	81,565
	Investment Tax Credit	
15	Deferred	0
16	Amortization of Deferral	(2,392)
17	Net Investment Tax Credit	(2,392)

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail Taxes
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Federal	State	Amount
	Deferred Income Taxes			
	Provision for Deferred Taxes			
18	ACRS & MACRS - General Property	$ 513	$ 0	$ 513
19	ACRS & MACRS - Transmission Property	4,209	0	4,209
20	ACRS & MACRS - Distribution Property	14,984	0	14,984
21	Environmental Cleanup	134	43	177
22	Bad Debts	516	164	680
23	Consumer Education	853	270	1,123
24	Deferred Compensation - Officers	6	2	8
25	PA NOL Carryforward Deferred Tax Asset	0	200	200
26	Total Provision	21,215	679	21,894
	Provision for Deferred Taxes - Credit			
27	Adjust Gross Receipts Tax - Cash Basis	(77)	(24)	(101)
28	Pension Expense - Book	(1,774)	(563)	(2,337)
29	SERP/DRP	(106)	(34)	(140)
30	Vacation Pay	(107)	(34)	(141)
31	Post-Employment Benefits	(13)	(4)	(17)
32	Post-Retirement Benefits	(587)	(186)	(773)
33	Other 263A & Repair Allowance - Transmission Property	(104)	(32)	(136)
34	Other 263A & Repair Allowance - Distribution Property	(789)	(255)	(1,044)
35	Other 263A & Repair Allowance - General Property	(661)	(210)	(871)
36	Contributions in Aid of Construction - Transmission Property	(2,207)	(700)	(2,907)
37	Contributions in Aid of Construction - Distribution Property	(4,484)	(1,418)	(5,902)
38	Loss on Reacquired Debt	(1,045)	(331)	(1,376)
39	Rate Refund	(708)	(225)	(933)
40	PA NOL Carryforward Deferred Tax Asset	(70)	0	(70)
41	Total Credits	$ (12,732)	$ (4,016)	(16,748)
42	Total Deferred Income Taxes			5,146
43	Total All Taxes			$ 283,990

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at December 31, 2007
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate
1	7.70 % Series due 2009	325	3.06 %	7.78	0.24 %
2	7-3/8 % Series due 2014	10,290	96.94	7.55	7.32
3	Total	$ 10,615	100.00 %		7.56 %
	Pollution Control Bonds				
4	3.125% Series due 2008	$ 90,000	28.69 %	3.74	1.07 %
5	4.75% Series B due 2027	108,250	34.50	4.88	1.68
6	4.70% Series A due 2029	115,500	36.81	4.83	1.78
7	Total	$ 313,750	100.00 %		4.53 %
	Senior Secured Bonds				
8	6.25% Series due 2009	485,785	47.36	6.53	3.09
9	4.30% Series due 2013	100,000	9.75	4.47	0.44
10	4.95% Series due 2015	100,000	9.75	5.01	0.49
11	5.15% Series due 2020	100,000	9.75	5.20	0.51
12	6.40% Series due 2037	240,000	23.39	6.40	1.50
		$ 1,025,785	100.00 %		6.03 %
	Conemaugh Scrubber Note				
13	Due 6/1/27	$ 9,475	100.00 %	4.04	4.04 %
14	Total First Mortgage Bonds	$ 10,615	0.78 %	7.56	0.06 %
15	Total Pollution Control Bonds	313,750	23.08	4.53	1.05
16	Total Senior Secured Bonds	1,025,785	75.45	6.03	4.55
17	Total Conemaugh Scrubber Note	9,475	0.69	4.04	0.03
18		$ 1,359,625	100.00 %		5.69 %
19	Long-Term Debt	$ 1,359,625			5.69 %
20	Loss on Reacquired Debt	(29,486)			
21	Gain on Reacquired Debt	-			
22	Adjusted Long-Term Debt	$ 1,330,139			6.07 %(e)

$	77,363	(b)
	3,337	(c)
	-	(d)
$	80,700	

(a) Effective interest rate from Schedule B-6, page 2.
(b) 5.69% * $1,359,625
(c) Annualized amortization of loss on reacquired debt
(d) Annualized amortization of gain on reacquired debt
(e) $80,700 / $1,330,139

PPL ELECTRIC UTILITIES CORPORATION

Schedule of Long-Term Debt and Calculation of Average Weighted Cost Rate at December 31, 2007

Line No	(1) Description of Issue	(2) Nominal Date of Issue	(3) Date of Maturity	(4) Amount Issued	(5) Amount Outstanding	(6) Amount Retired	(7) Coupon Rate - %	(8) Premium, Option or (Discount) at Issuance	(9) Issuance Expense	(10) Net Proceeds	(11) Annual Sinking Fund Requirement(a)	(12) Average Term in Years	(13) Net Proceeds Ratio (b)	(14) Effective Interest Rate - %
	First Mortgage Bonds													
1	7.70 % Series due 2009	10/1/1994	10/1/2009	$200,000,000	$325,000	$199,675,000	7.70	($2,031)	$254	322,715		15	99 30	7.78
2	7-3/8 % Series due 2014	3/1/1994	3/1/2014	100,000,000	10,290,000	89,710,000	7.375	(170,465)	14,877	10,104,658		20	98 20	7.55
	Pollution Control Bonds													
3	3 125% Series due 2008	2/12/2003	11/1/2008	90,000,000	90,000,000	-	3.125		2,810,269	87,189,731		5	96 88	3.74
4	4.75 % Series E due 2027	5/17/2005	2/15/2027	108,250,000	108,250,000	-	4.75		1,909,012	106,340,988		22	98.24	4.88
5	4 70 % Series F due 2029	2/23/2005	9/1/2029	115,500,000	115,500,000	-	4.70		2,130,296	113,369,704		24	98.16	4 83
	Senior Secured Bonds													
6	6 25% Series due 2009	8/1/2001	8/15/2009	500,000,000	485,785,000	14,215,000	6 25	(2,082,828) (c)	6,271,022 (c)	477,431,150		8	98 28	6 53
7	4.30% Series due 2013	5/23/2003	6/1/2013	100,000,000	100,000,000	-	4 30	(548,000)	849,971	98,602,029		10	98 60	4.47
8	4 95% Series due 2015	12/20/2005	12/15/2015	100,000,000	100,000,000	-	4 95		500,574	99,499,426		10	99 50	5 01
9	5 15% Series due 2020	12/20/2005	12/15/2020	100,000,000	100,000,000	-	5.15		500,574	99,499,426		15	99 50	5 20
10	6 40% Series due 2037	8/15/2007	8/15/2037	240,000,000	240,000,000	-	6 40			240,000,000		30	100 00	6 40
	Conemaugh Scrubber Note													
11	Due 6/1/27 (Variable rate)	6/4/1997	6/1/2027	9,475,000	9,475,000	-	3 97		110,606	9,364,394		30	98 83	4 04
12	TOTAL				$1,359,625,000									

(a) The sinking und requirements may be met with property additions or bonds.
(b) Approximates net proceeds ratio at time of issuance
(c) Includes adjustments of $(60,948) and $(183,502), respectively, for for the proportionate shares of the discount and issuance expense related to the retired debt.

NOTE. No bonds under any series outstanding have been reacquired or retired by the Company.

PPL ELECTRIC UTILITIES CORPORATION

Composite Cost Rate of Preferred and Preference Stock
December 31, 2007
(Thousands of Dollars)

Line No.		(1) Amount Outstanding	(2) Percent of Total	(3) Effective Cost Rate (a)	(4) Weighted Cost Rate	(5) Annual Cost
1	4-1/2 % Preferred	$ 24,752	8.23 %	5.03 %	0.41 %	$ 1,245
	Series Preferred					
2	3.35%	2,061	0.69	3.37	0.02	69
3	4.60%	2,861	0.95	4.79	0.05	137
4	4.40%	11,768	3.92	4.46	0.17	525
5	6.75%	9,077	3.02	6.82	0.21	619
6	6.25% Preference Stock	250,000	83.19	6.39	5.32	15,975
7	Total Preferred Stock	300,519	100.00 %		6.18 %	18,570
8	Unamortized Premiums and Unrecovered Original Issues Costs on Redeemed Stock (b)	(600)				141
9		$ 299,919			6.24 % (c)	$ 18,711

(a) Effective cost rate from Schedule B-7, Page 2.
(b) See Schedule B-7, Page 3 for determination of these amounts.
(c) $18,711 / $299,919

PPL ELECTRIC UTILITIES CORPORATION

Computation of Preferred and Preference Stock Effective Cost Rate by Series
December 31, 2007

Line No	Description of Issue	(1) Date of Issue	(2) Date of Maturity (a)	(3) Amount Issued	(4) Amount Outstanding (f)	(5) Amount Retired	(6) Gain on Reacquisition	(7) Issuance Expenses Net of Premium (f)	(8) Net Proceeds (b)	(9) Sinking Fund Requirements: Annual Requirements (Shares)	(10) Sinking Fund Requirements: Redemption Period	(11) Nominal Dividend Rate	(12) Average Term in Years (a)	(13) Net Proceeds Ratio	(14) Effective Cost Rate (c)
	Cumulative Preferred Stock														
1	3 35 % Series	5/2/1946		$ 4,178,300	$ 2,060,500	$ 2,117,800		$ 10,370	$ 2,050,130			3.35 %		99.50 %	3.37 %
2	4 60 % Series	10/21/1948		6,300,000	2,861,400	3,438,600		113,048	2,748,352			4 60		96.05	4.79
3	4 40 % Series	8/5/1952		22,877,300	11,767,600	11,109,700		162,966	11,604,634			4 40		98 62	4 46
4	4-1/2 % Series	12/10/1945		53,018,900	24,752,400	28,266,500		72,048 (d)	22,145,805 (e)			4 50		89.47	5 03
5		12/22/1954													
6	6 75 % Series	10/5/1993		85,000,000	9,077,000	75,923,000		90,879	8,986,121			6.75		99 00	6.82
7	6 25 % Preference Stock	4/6/2006		250,000,000	250,000,000	0		5,451,816	244,548,184			6 25		97.82	6.39
8				$ 421,374,500	$ 300,518,900	$ 120,855,600		$5,901,127	$ 292,083,226						

(a) None of the preferred stock has sinking fund requirements, therefore these fields are not applicable.

(b) Amount outstanding less issuance expenses net of premium

(c) For issues without sinking fund requirements the effective cost rate is computed by dividing the nominal dividend rate by the net proceeds ratio.

(d) Includes $40,639 premium.

(e) Net proceeds after deducting $2,534,547 (prorated portion of $5,428,900) attributable to cost of Company refinanced issues carried forward.

(f) Amount Outstanding and Issuance Expenses Net of Premium are net of reacquired stock.

PPL ELECTRIC UTILITIES CORPORATION

Determination of Unamortized Premiums and
Original Issue Costs on Reacquired Preferred and Preference Stock
December 31, 2007

Line No.		Date Redeemed	(1) Premium	(2) Unrecovered Original Issue Costs	(3) Average Remaining Life-Mos.	(4) Monthly Amortization(a)	(5) Amortization through 12/31/07-Mos.	(6) Amortization(b)	(7) Unamortized Premium/OIC 12/31/2007(c)	Jan. 1, 2008 Dec. 31, 2008 Amortization(e)
	Preferred Stock(di									
1	9.24% Series	2/1/1992	$ 258,900	$ 371,446	101	$ 6,241	101.00	$ 630,346	$0	$0
2	9.00% Series	2/1/1992	77,630	152,830	171	1,348	171.00	230,460	0	0
3	7.40% Series	7/1/1993	236,800	84,230	120	2,675	120.00	321,030	0	0
4	8.75% Series	7/1/1993	1,074,000	134,765	111	10,890	111.00	1,208,765	0	0
5	8.00% Series	7/1/1993	500,000	116,531	111	5,554	111.00	616,531	0	0
6	8.60% Series	7/15/1993	297,976	393,860	171	4,046	171.00	691,836	0	0
7	7.375% Series	11/1/1993	2,106,823	492,810	221	11,763	170.00	1,999,710	599,923	141,156
8	7.82% Series	11/1/1993	590,500	329,639	32	28,754	32.00	920,139	0	0
9	6.875% Series	5/1/1994	0	202,499	23	8,804	23.00	202,499	0	0
10	7.00% Series	5/1/1994	0	611,359	32	19,105	32.00	611,359	0	0
	Preference Stock									
11	$15.00 Series	2/19/1986	10,000,000	1,549,988	136	84,926	136.00	11,549,988	0	0
12	$13.68 Series	4/1/1986	7,000,000	1,755,915	163	53,717	163.00	8,755,915	0	0
13	$13.00 Second Series	6/13/1986	7,000,000	1,553,360	144	59,398	144.00	8,553,360	0	0
14	$11.60 Series	2/18/1987	7,000,000	1,443,951	141	59,886	141.00	8,443,951	0	0
15	$ 8.00 Series	9/15/1993	351,944	582,445	171	5,464	171.00	934,389	0	0
16	$ 8.40 Series	9/15/1993	401,333	678,905	171	6,317	171.00	1,080,238	0	0
17	$ 8.70 Series	9/15/1993	400,667	621,621	171	5,978	171.00	1,022,288	0	0
18			$ 37,296,573	$ 11,076,154		$ 374,866		$ 47,772,804	$ 599,923	$ 141,156

(a) ((1) + (2)) / (3) = (4)
(b) (5) x (4) =(6)
(c) (1) + (2) -(6) = (7)
(d) Unrecovered Original Issue Costs include litigation fees and settlements with former holders pro-rated based on principal amount at time of redemption.
(e) (4) x 12 months

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure as of December 31,
(Millions of Dollars)

Line No.		2002	2003	2004	2005	2006	2007
1	Long-Term Debt (a)	$ 1,479.2	$ 1,493.4	$ 1,358.1	$ 1,484.3	$ 1,341.6	$ 1,330.1
2	Preferred & Preference Stock	79.0	48.3	48.7	49.1	299.5	299.9
3	Common Equity (b)	1,142.6	1,216.8	1,262.5	1,304.3	1,219.2	1,236.3
4	Total	$ 2,700.8	$ 2,758.5	$ 2,669.3	$ 2,837.7	$ 2,860.3	$ 2,866.3
	Capitalization Ratios						
5	Long-Term Debt (a)	54.77%	54.14%	50.88%	52.31%	46.90%	46.41%
6	Preferred & Preference Stock	2.92%	1.75%	1.82%	1.73%	10.47%	10.46%
7	Common Equity (b)	42.31%	44.11%	47.30%	45.96%	42.63%	43.13%
8	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

(a) Long-term debt includes amount due within one year and the unamortized loss on reaquired debt.

(b) Common equity includes an adjustment for the unamortized premiums and unrecovered original issue costs on reacquired preferred and preference stock and an adjustment for the regulatory treatment of ice storm costs (per PUC Order at Docket No. P-00052148).

PPL ELECTRIC UTILITIES CORPORATION

Capital Structure
(Thousands of Dollars)

		2002	2003	2004	2005	2006	2007
	Computation of Long-Term Debt						
1	Long-term Debt	$ 1,504,890	$ 1,520,412	$ 1,389,925	$ 1,520,491	$ 1,374,491	$ 1,359,625
2	Unamortized Loss on Reacquired Debt	(25,649)	(26,971)	(31,780)	(36,242)	(32,848)	(29,486)
3	Adjusted Long-Term Debt	$ 1,479,241	$ 1,493,441	$ 1,358,145	$ 1,484,249	$ 1,341,643	$ 1,330,139
	Computation of Preferred & Preference Stock						
4	Preferred and Preference Stock	$ 81,619	$ 50,519	$ 50,519	$ 50,519	$ 300,519	$ 300,519
5	Adjustment for Unamortized Premiums and Unrecovered Original Issue Costs on Reacquired Preferred and Preference Stock	(2,665)	(2,230)	(1,811)	(1,392)	(984)	(600)
6	Preferred & Preference Stock	$ 78,954	$ 48,289	$ 48,708	$ 49,127	$ 299,535	$ 299,919
	Computation of Common Equity						
	Common Equity per Books						
7	Common Stock Issued	$ 1,476,048	$ 1,476,048	$ 1,476,048	$ 1,476,048	$ 363,833	$ 363,833
8	Treasury Stock	(912,215)	(912,215)	(912,215)	(912,215)	-	-
9	Misc Paid in Capital	281,943	360,258	360,679	361,263	436,263	436,263
10	Earnings Reinvested	294,140	290,457	336,165	375,911	417,124	435,572
11		1,139,916	1,214,548	1,260,677	1,301,007	1,217,220	1,235,668
	Adjustments for:						
12	Unamortized Premiums and Unrecovered Original Issue Costs on Reacquired Preferred and Preference Stock	2,665	2,230	1,811	1,392	984	600
13	Ice Storm Adjustment				1,885	942	0
14	Adjusted Common Equity	$ 1,142,581	$ 1,216,778	$ 1,262,488	$ 1,304,284	$ 1,219,146	$ 1,236,268

PPL ELECTRIC UTILITIES CORPORATION

Rate of Return at
December 31, 2007

Line No.	(1)	(2) Capitalization Ratio (B-8)	(3) Embedded Cost		(4) Return
1	Long-Term Debt	46.41 %	6.07 %	(B-6)	2.82 %
2	Preferred Stock	10.46	6.24	(B-7)	0.65
3	Common Equity	43.13	11.50		4.96
4		100.00 %			8.43 %

PPL ELECTRIC UTILITIES CORPORATION

C – Measures of Value
Index

Section C – Measures of Value

C-1 Measures of Value and Rates of Return

C-2 Electric Plant in Service

C-3 Electric Plant Held for Future Use

C-4 Working Capital

C-5 Plant Materials and Operating Supplies

C-6 Accumulated Deferred Taxes on Income

J.M. Kleha
D.A. Cunningham
Revised 7-27-07

PPL ELECTRIC UTILITIES CORPORATION

Measures of Value and Rates of Return
As of December 31, 2007
(Thousands of Dollars)

Line No.	Title of Account	Total T&D Operations	PPUC Jurisdictional (Exhibit JMK 2)
	Electric Plant		
1	Electric plant in service (C-2)	$ 4,977,485	$ 3,848,933
2	Reserve for depreciation (C-2)	1,952,259	1,464,244
3	Net electric plant in service	3,025,226	2,384,689
	Additions		
3	Plant held for future use (C-3)	0	0
4	Total electric plant	3,025,226	2,384,689
	Working Capital		
5	Cash working capital (C-4)	25,882	18,063
6	Materials and operating supplies (C-5)	31,865	24,250
7	Total working capital	57,747	42,313
	Deductions		
8	Accumulated deferred taxes on income (C-6)	421,848	390,455
9	Customer advances for construction (B-1)	269	269
10	Customer deposits (B-1)	16,267	15,950
11	Total deductions	438,384	406,674
12	Measures of Value (net)	$ 2,644,589	$ 2,020,328
	Pro forma return at present rates		
13	Amount (D-1, col. 6)		128,375
14	Percent		6.35%
	Pro forma return at proposed rates		
15	Amount (D-1, col. 8)		170,314
16	Percent		8.43%

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service - Original Cost
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
1	Transmission	$ 1,078,578
2	Distribution	3,445,507
3	General	419,820
4	Intangible	33,580
5	Total electric plant in service	$ 4,977,485

PPL ELECTRIC UTILITIES CORPORATION

Reserve for Depreciation - Original Cost
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
1	Transmission	$ 469,510
2	Distribution	1,316,327
3	General	144,989
4	Intangible	21,433
5	Total reserve for depreciation	$ 1,952,259

D. A. Krall
D. A. Cunningham
Revised 7-27-07

PPL ELECTRIC UTILITIES CORPORATION
Electric Plant Held For Future Use [1]
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
	Transmission	
1	Substations	$ 1,140
2	Lines	17,103
3	Total	18,243
	Distribution	
4	Area - Substations	1,712
5	Lines	34
6	Other	266
7	Total	2,012
8	Total plant held for future use (1)	20,255
9	Less: Plant held for future use- per books (2)	(20,255)
10	Adjusted plant held for future use	$ -

(1) Reflects only the future use property expected to be placed into service within 10 years.
(2) As discussed in Statement No. 5-R.

PPL ELECTRIC UTILITIES CORPORATION

Cash Working Capital
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
1	Operation and maintenance expense (C-4, page 2)	$ 15,302
2	Average prepayments (C-4, page 3)	2,470
3	Accrued taxes (C-4, page 4)	17,240
4	Interest payments (C-4, page 5)	(9,139)
5	Preferred dividend payments (C-4, page 6)	9
6	Total cash working capital requirement	$ 25,882

PPL Electric Utilities Corporation

Working Capital Required for Operation and Maintenance Expenses
As of December 31, 2007
(Thousands of Dollars)

The Company bills its customers every month. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity.

In many instances, the Company must pay its bills for payroll and other O&M expenses prior to the time it is able to collect the amount due for the service which requires the incurrance of such expenses. Thus, the Company has examined its records to determine, as to the major categories of expense, the average span of days which exists between the time an expense is incurred and the time it must be paid. Schedule C-4, page 2, of Exhibit Historic 1 sets forth the individual components which result in the days lag between payment of expenses and receipt of the related revenues used in the determination of the working capital required for the pro forma O&M expense for the test year ending December 31, 2007.

Line No.	Description	Amount
1	Net pro forma O&M expense (a)	553,118
2	O&M expense per day (line 1 divided by 365 days)	1,515
3	Average lag in days between payment of O&M expenses and receipt of revenue (b)	10.1
4	Working capital requirement (line 2 x line 3)	$ 15,302

(a)	Total pro forma operation and maintenance expense (D-1)	$ 579,384
	Less: Non-cash items	
	Uncollectible accounts expense per budget (B-4)	20,155
	On-Track customer assistance expense (B-4)	4,500
	Amortization of ice and snow storm costs (D-9)	1,611
	Net pro forma O&M expense	$ 553,118

(b) See Exhibit JMK 5.

PPL ELECTRIC UTILITIES CORPORATION

Average Prepayments
As of December 31, 2007
(Thousands of Dollars)

Line No.	Month	Insurance	PUC Annual Assessment	Postage	Total
1	December 2006	$0	$2,426	$16	$2,442
2	January 2007	12	1,847	24	1,883
3	February	45	1,522	65	1,632
4	March	41	1,142	47	1,230
5	April	36	761	37	834
6	May	32	(0)	29 0	441
7	June	27	4,275	59	4,361
8	July	23	3,919	49	3,991
9	August	18	3,563	38	3,619
10	September	13	3,062	22	3,097
11	October	8	3,235	23	3,266
12	November	4	2,831	34	2,869
13	December	0	2,426	16	2,442
14	Total Prepayments	$259	$31,009	$459	$32,107
15	Monthly Average	$20	$2,415	$35	$2,470

PPL ELECTRIC UTILITIES CORPORATION

Accrued Taxes
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount	12-Month Accrued Factor (c)	Accrued Taxes
1	Federal income tax (D-1, line 6, col. 5 + col. 7)	$77,090	-3.82%	($2,945)
2	PA income tax (D-1, line 7, col. 5 + col. 7)	23,707	-1.74%	(413)
3	PA gross receipts tax (a)	55,079	35.76%	19,696
4	PA capital stock tax (b)	2,167	-1.74%	(38)
5	PA public utility reality tax (D-12, page 4)	4,039	23.26%	939
6	Total accrued taxes			$17,240

(a) PA gross receipts tax

Amount per D-12, page 3	$50,536
Amount due to proposed increase (D-13, page 5)	4,543
TOTAL	$55,079

(b) PA capital stock tax

Amount applicable to electric operations (D-12, page 2)	$2,012
Amount applicable to proposed increase (D-13, page 5)	155
TOTAL	$2,167

(c) The 12-month average factor represents, in the case of Federal and State income tax and capital stock tax, the portion of the tax liability which is available to the Company for the payment of other costs. This situation exists because revenue is available from customers prior to payment dates of the tax. The factors for the other Pennsylvania taxes represent the portions of those tax liabilities which must be provided by the Company due to payment of the taxes before the revenue is available from customers. Exhibit Historic 1, Schedule C-4, pages 7 through 12 reflect the computation of such factors.

PPL ELECTRIC UTILITIES CORPORATION

Interest Payments
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
1	Measures of value at December 31, 2007 (C-1)		$ 2,644,589
2	Long-term debt ratio (B-9)		46.41%
3	Embedded cost of long-term debt (B-9)		6.07%
4	Pro forma interest (line 1 x line 2 x line 3)		74,500
5	Daily amount (line 4 ÷ 365)		$ 204
6	Days to mid-point of interest payments	90.0	
7	Less: Revenue lag days (Historic C-4, page 2)	45.2	
8	Interest payments lag days (line 6 - line 7)		44.8
9	Total interest payments (line 5 x line 8)		$ 9,139

PPL ELECTRIC UTILITIES CORPORATION

Preferred and Preference Dividend Payments
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
1	Measures of value at December 31, 2007 (C-1)		$ 2,644,589
2	Preferred and preference stock ratio (B-9)		10.46%
3	Embedded cost of preferred and preference stock (B-9)		6.24%
4	Pro forma dividends (line 1 x line 2 x line 3)		$ 17,261
5	Daily amount (line 4 ÷ 365)		$ 47
6	Days to mid-point of dividend payments	45.0	
7	Less: Revenue lag days (Historic C-4, page 2)	45.2	
8	Dividend payments lag days (line 6 - line 7)		(0.2)
9	Total preferred and preference dividend payments (line 5 x line 8)		$ (9)

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
1	Plant Materials and Operating Supplies (C-5, page 2)	$ 29,019
2	Stores expense undistributed (C-5, page 3)	2,846
3	Total materials and operating supplies	$ 31,865

PPL ELECTRIC UTILITIES CORPORATION

Plant Materials and Operating Supplies
As of December 31, 2007
(Thousands of Dollars)

Line No.	Month	Amount
1	December 2006	$ 28,009
2	January 2007	28,750
3	February	29,015
4	March	29,130
5	April	29,011
6	May	28,661
7	June	29,006
8	July	28,952
9	August	29,078
10	September	29,163
11	October	29,584
12	November	29,726
13	December	29,162
14	Total Plant Materials and Operating Supplies	$ 377,247
15	13-Month Average	$ 29,019

PPL ELECTRIC UTILITIES CORPORATION

Stores Expense Undistributed
As of December 31, 2007
(Thousands of Dollars)

Line No.	Month	Amount
1	December 2006	$ 3,943
2	January 2007	3,328
3	February	3,182
4	March	2,922
5	April	2,311
6	May	1,504
7	June	3,938
8	July	3,512
9	August	2,965
10	September	2,013
11	October	1,436
12	November	2,741
13	December	3,202
14	Total Plant Materials and Operating Supplies	$ 36,998
15	13-Month Average	$ 2,846

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Deferred Taxes on Income
As of December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
	Contributions In Aid Of Construction (B-1)		
1	Transmission	$ (23,403)	
2	Distribution	(65,361)	
3	Balance at December 31, 2007		$ (88,764)
	Accelerated Cost Recovery System (ACRS) (B-1)		
4	Transmission	50,867	
5	Distribution	377,542	
6	General	35,338	
7	Balance at December 31, 2007		463,747
	Other 263A Costs and Repair Allowance (B-1)		
8	Transmission	(807)	
9	Distribution	40,688	
10	General	6,984	
11	Balance at December 31, 2007		46,865
12	Total accumulated deferred taxes on income		$ 421,848

PPL ELECTRIC UTILITIES CORPORATION

D – Operating Income
Index

Section D – Operating Income

D-1 Operating Income Pro Forma at Present Rates and Proposed Rates

D-2 Adjustments to Income

D-3 Adjustments to Operating Revenue

D-4 Adjustment to Operating Revenues for Unbilled Revenue

D-5 Adjustment to Wages and Benefits

D-6 Adjustment for Rate Case Expense

D-7 Adjustment for Interest Expense on Customer Security Deposits

D-8 Adjustment for Increased Cost of Social Programs

D-9 Adjustment for 2005 Ice Storm Deferred Costs

D-10 Adjustment for Storm Insurance Expense

D-11 Adjustment to Annual Depreciation Expense

D-12 Adjustments to Taxes Other Than Income

D-13 Adjustment to Federal and State Income Taxes

D-14 Adjustment to Deferred Income Taxes

D-15 Adjustment to Amortization of Deferred Investment Tax Credit

PPL ELECTRIC UTILITIES CORPORATION

Operating Income
Pro Forma at Present and Proposed Rates
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.		(1) Total Amount Per Budget	(2) Less: CTC & POLR	(3) T&D Operations Per Budget	(4) Pro forma Adjustments D-2	(5) T&D Pro Forma at Present Rates	(6) PPUC Jurisdictional Pro Forma at Present Rates (Exhibit JMK 2)	(7) PPUC Jurisdictional Rate Increase (D-13, Pg 5)	(8) PPUC Jurisdictional Pro Forma at Proposed Rates
1	Operating Revenue	$ 3,125,920	$ (2,090,087)	$ 1,035,833	$ 3,370	$ 1,039,203	$ 676,584	$ 76,996	$ 753,580
	Operating Expenses								
2	Operations and Maintenance	2,484,122	(1,909,153)	574,969	4,415	579,384	339,648	616	340,264
3	Depreciation and amortization	132,062	0	132,062	(1,773)	130,289	109,643	0	109,643
4	Regulatory Debits/Credits	1,502	(1,502)	-	0	-	0	0	-
	Provision for Taxes								
5	Taxes Other Than Income	199,671	(134,177)	65,494	(1,599)	63,895	49,227	4,698	53,925
	Income Taxes								
6	Federal	62,732	(14,257)	48,475	6,033	54,508	33,162	22,582	55,744
7	State	18,833	(4,521)	14,312	2,234	16,546	9,824	7,161	16,985
8	Deferred Income Taxes	5,146	0	5,146	4,582	9,728	8,378	0	8,378
9	Investment Tax Credit	(2,392)	0	(2,392)	0	(2,392)	(1,673)	0	(1,673)
10	Total taxes	283,990	(152,955)	131,035	11,250	142,285	98,918	34,441	133,359
11	Gain/loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
12	Total Operating Expenses	2,901,676	(2,063,610)	838,066	13,892	851,958	548,209	35,057	583,266
13	Operating Income	$ 224,244	$ (26,477)	$ 197,767	$ (10,522)	$ 187,245	$ 128,375	$ 41,939	$ 170,314

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Income
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Reference	Description	Amount
		Operating Revenues	
1	D-3, page 1	Operating Revenue	$ 3,370
		Operation and Maintenance Expenses	
2	D-2a	Miscellaneous proposed adjustments	(40)
3	D-5	Employee wages and benefits	(3,223)
4	D-6	Rate case expense	833
5	D-7	Interest expense on customer deposits	796
6	D-8	Social programs	4,438
7	D-9	January 2005 ice storm deferred costs	1,611
8	D-10	Storm insurance	0
9		Total operation and maintenance expense	4,415
		Depreciation	
10	D-11	Annual depreciation expense	(1,773)
		Provision for Taxes	
		Taxes other than income	
11	D-12	Capital stock	(1,009)
12	D-12	Gross receipts	111
13	D-12	Public utility realty	(510)
14	D-5	Payroll taxes	(191)
		Income taxes	
15	D-13	Federal	6,033
16	D-13	State	2,234
17	D-14	Deferred income taxes	4,582
18	D-15	Investment tax credit - amortization	0
19		Total Taxes	11,250
20		Gain and losses on property dispositions	0
21		Total Operating Expenses	13,892
22		Total Adjustments to Income	$ (10,522)

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Operation and Maintenance Expense
Year Ended December 31, 2007
(Thousands of Dollars)

These adjustments to T & D operation and maintenance expense are discussed in Statement No. 2-F

Line No.	Description	Amount
1	Post retirement benefits other than pensions expense	$ 845
2	Pension expense	(470)
3	SERP expense	(15)
4	Telephone & Leased Wires	(400)
5	Net decrease in T & D operating expenses	$ (40)

PPL ELECTRIC UTILITIES CORPORATION

Adjustments to Operating Revenue
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Total Revenue Per Budget	Less: CTC and POLR	T&D Revenue Per Budget	Pro Forma Adjustments	Pro forma at Present Rates
	PPUC Jurisdictional					
1	Transmission revenue	$ 211,231	$ 0	$ 211,231	$ 1,478	$ 212,709
2	Distribution revenue	631,715	0	631,715	(17,811) (2)	613,904
3	USR revenue	0	0	-	20,670	20,670
4	CTC revenue	97,716	(97,716)	-	0	-
5	Capacity and energy revenue	1,839,671	(1,839,671)	-	0	-
6	Tax surcharge revenue	(431)	106	(325)	325	0
7	Sales to affiliate	145,734	(145,734)	-	0	-
8	Provision for Rate Refund - Isabel	(1,124)	0	(1,124)	1,124 (2)	(0)
9	Total Rate Revenue	2,924,512	(2,083,016)	841,497	5,786	847,283
	Other Electric Revenue					
10	Late Payment	8,923	0	8,923	339 (1)	9,262
11	Misc. Revenue	0	0	-	369 (1)	369
12	Rent	30,597	0	30,597	0	30,597
13	Other	151,692	0	151,692	0	151,692
14	Total Other	191,212	-	191,212	708	191,920
15	Operating Revenue (excl. unbilled)	3,115,724	(2,083,016)	1,032,708	6,494	1,039,202
16	Unbilled Revenue	10,196	(7,072)	3,124	(3,124)	-
17	Total Operating Revenue	$ 3,125,920	$ (2,090,088)	$ 1,035,833	$ 3,370	$ 1,039,202

(1) As discussed in Statement No. 2-R.
(2) As discussed in Statement No. 4-R and shown in Exhibit JMK 2A-Revised.

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2007 Budget

(1) Line Number	(2) Rate Schedule	(3) Number of Customers	(4) Sales (KWH)	(5) Distribution Present Rate Revenue	(6) USR (Universal Service Rider)	(7) EER (Energy Efficiency Rider)	(8) Transmission Present Rate Revenue	(9) CTC Present Rate Revenue	(10) ITC Present Rate Revenue	(11) E&C Present Rate Revenue	(12) Present Rate Revenue	(13) State Tax Adjustment Surcharge (STAS) Distribution	(14) State Tax Adjustment Surcharge (STAS) Other	(15) Total Revenue
1	RS	1,193,652	13,782,978,000	$ 375,738,309	$ -	$ -	$ 77,978,133	$ 26,849,832	$ 131,640,768	$ 688,169,807	$ 1,300,376,849	$ (200,456)	$ 29,439	$ 1,300,205,832
2	RTS	14,157	385,602,000	$ 3,683,000	$ -	$ -	$ 2,183,290	$ 627,715	$ 3,074,619	$ 16,895,636	$ 26,464,260	$ (1,892)	$ 839	$ 26,463,207
3	RTD	269	5,013,000	$ 132,691	$ -	$ -	$ 28,378	$ 12,504	$ 61,202	$ 225,437	$ 460,212	$ (71)	$ 12	$ 460,153
4	GS-1	146,161	1,968,887,000	$ 75,415,309	$ -	$ -	$ 11,019,603	$ 4,864,555	$ 23,829,428	$ 121,181,809	$ 236,310,704	$ (38,394)	$ 4,048	$ 236,276,358
5	GS-3	22,521	8,734,385,000	$ 115,677,144	$ -	$ -	$ 49,129,868	$ 18,475,321	$ 90,353,803	$ 466,734,879	$ 740,371,015	$ (59,186)	$ 15,490	$ 740,327,319
6	LP-4	1,011	5,824,347,220	$ 30,263,941	$ -	$ -	$ 33,008,249	$ 9,546,644	$ 46,737,611	$ 271,683,758	$ 391,240,200	$ (15,600)	$ 8,756	$ 391,233,356
7	IS-P	28	350,179,965	$ 1,800,382	$ -	$ -	$ 1,962,576	$ 615,832	$ 3,006,678	$ 13,247,870	$ 20,633,338	$ (928)	$ 433	$ 20,632,843
8	LP-5	104	3,203,609,537	$ 1,615,397	$ -	$ -	$ 18,057,516	$ 5,325,890	$ 26,024,214	$ 136,217,290	$ 187,240,308	$ (881)	$ 4,335	$ 187,243,762
9	IS-T	25	2,028,985,247	$ 713,399	$ -	$ -	$ 11,309,318	$ 2,838,172	$ 13,877,496	$ 63,869,215	$ 92,607,600	$ (379)	$ 2,057	$ 92,609,278
10	LP-6	3	363,650,000	$ 139,000	$ -	$ -	$ 2,055,141	$ 1,157,228	$ 5,655,761	$ 16,119,588	$ 25,126,718	$ (71)	$ 604	$ 25,127,251
11	LPEP	1	72,000,000	$ 331,000	$ -	$ -	$ 406,884	$ 328,789	$ 1,609,563	$ 2,787,456	$ 5,463,692	$ (169)	$ 122	$ 5,463,645
12	ISA	1	264,373,863	$ 526,600	$ -	$ -	$ 1,491,906	$ 501,308	$ 2,460,059	$ 11,449,120	$ 16,428,993	$ (275)	$ 596	$ 16,429,314
13	IS-1	3	1,447,000	$ 31,691	$ -	$ -	$ 8,179	$ 11,504	$ 56,381	$ 39,574	$ 147,329	$ (16)	$ 3	$ 147,316
14	BL	46	6,468,000	$ 280,856	$ -	$ -	$ 36,556	$ 12,400	$ 60,788	$ 264,432	$ 655,032	$ (144)	$ 9	$ 654,897
15	SA	0	23,015,000	$ 3,386,787	$ -	$ -	$ 129,397	$ 55,265	$ 260,737	$ 1,024,286	$ 4,856,472	$ (1,731)	$ 37	$ 4,854,778
16	SM	104	5,733,000	$ 688,622	$ -	$ -	$ 32,236	$ 14,478	$ 68,261	$ 284,007	$ 1,287,604	$ (454)	$ 10	$ 1,287,160
17	SHS	1,163	48,806,000	$ 10,968,285	$ -	$ -	$ 274,327	$ 126,294	$ 596,495	$ 3,735,967	$ 15,701,368	$ (5,602)	$ 116	$ 15,695,882
18	SE	88	35,699,000	$ 1,398,986	$ -	$ -	$ 201,942	$ 9,298	$ 104,435	$ 181,415	$ 1,894,076	$ (723)	$ 14	$ 1,893,367
19	TS	9	334,000	$ 20,748	$ -	$ -	$ 1,889	$ 1,036	$ 4,899	$ 16,203	$ 44,775	$ (11)	$ 1	$ 44,765
20	SI-1	3	87,000	$ 14,572	$ -	$ -	$ 492	$ 389	$ 1,838	$ 5,340	$ 22,631	$ (7)	$ -	$ 22,624
21	GH-1	957	299,775,000	$ 5,743,944	$ -	$ -	$ 1,570,988	$ 1,323,507	$ 6,487,607	$ 13,312,104	$ 28,438,150	$ (2,931)	$ 566	$ 28,435,785
22	GH-2	2,481	64,845,000	$ 1,356,056	$ -	$ -	$ 363,742	$ 289,954	$ 1,418,549	$ 3,007,900	$ 6,436,201	$ (688)	$ 131	$ 6,435,644
23	Standby(LPSS)	6	6,581,000	$ 45,000	$ -	$ -	$ 37,197	$ 51,223	$ 250,359	$ 712,050	$ 1,095,829	$ (23)	$ 27	$ 1,095,833
24	PRS	0	141,624,168	$ 421,281	$ -	$ -	$ (56,906)	$ -	$ -	$ 8,506,065	$ 8,870,440	$ -	$ -	$ 8,870,440
25	Rate Revenue	1,382,796	37,618,625,000	$ 630,591,000	$ -	$ -	$ 211,230,901	$ 73,039,138	$ 357,641,551	$ 1,839,671,206	$ 3,112,173,796	$ (330,632)	$ 67,645	$ 3,111,910,809
26														
27	Annualization Adjustment		0	0			0	0	0	0	$ -	$ -	$ -	$ -
28												$ -		
29	Total PUC Tariff Revenue		37,618,625,000	$ 630,591,000	$ -	$ -	$ 211,230,901	$ 73,039,138	$ 357,641,551	$ 1,839,671,206	$ 3,112,173,796	$ (330,632)	$ 67,645	$ 3,111,910,809
30														
31	Other Electric Revenues													
32	Late Payment			$ 9,262,000			$ -							$ 9,262,000
33	Misc Revenue			$ 369,000			$ -							$ 369,000
34	Rent			$ 29,693,492			$ 903,303							$ 30,596,795
35	Other			$ 2,686,087			$ -	(a)						$ 2,686,087
36	Total Other			$ 42,010,579			$ 903,303					$ -	$ -	$ 42,913,882
37														
38	Total Operating Revenue		$ 37,618,625,000	$ 672,601,579			$ 212,134,204	$ 73,039,138	$ 357,641,551	$ 1,839,671,206	$ 3,112,173,796	$ (330,632)	$ 67,645	$ 3,154,824,691

(a): $149,005,912 was removed from Page 1. This revenue is received from PJM and is not related to charges for retail service.

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O.G. Kasper

PPL Electric Utilities Corporation
Remand Adjustments to Budget at Present Rates
12 month Period Ended December 31, 2007

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line Number	Rate Schedule	Number of Customers	Sales (KWH)	Huricane Isabel adjustment	Distribution Present Rate Revenue (page 2 col. 5)	Distribution Remand rate change.	Adjusted Distribution Revenues	Transmission Present Rate Revenue (page 2 col. 8)	Transmission Remand Rate change	Adjusted Trans mission Revenue
1	RS	1,193,652	13,782,978,000	$ 795,709	$ 375,738,309	2.61%	$ 386,343,017	$ 77,978,133	14.44%	$ 89,235,540
2	RTS	14,157	385,602,000	$ 22,000	$ 3,683,000	7.71%	$ 3,990,636	$ 2,183,290	14.44%	$ 2,498,483
3	RTD	269	5,013,000	$ 291	$ 132,691	2.82%	$ 136,735	$ 28,378	14.44%	$ 32,475
4	GS-1	146,161	1,968,887,000	$ 111,582	$ 75,415,309	-2.57%	$ 73,585,280	$ 11,019,603	5.75%	$ 11,653,749
5	GS-3	22,521	8,734,385,000	$ 120,967	$ 115,677,144	-5.22%	$ 109,752,651	$ 49,129,868	5.63%	$ 51,897,747
*6	LP-4	1,011	5,824,347,220	$ 29,000	$ 30,263,941	-4.80%	$ 28,838,237	$ 33,008,249	-12.57%	$ 28,857,948
*7	IS-P	28	350,179,965	$ 2,000	$ 1,800,382	-2.06%	$ 1,765,281	$ 1,962,576	-7.97%	$ 1,806,132
*8	LP-5	104	3,203,809,537	$ 1,000	$ 1,615,397	-34.10%	$ 1,065,194	$ 18,057,516	-26.01%	$ 13,360,616
*9	IS-T	25	2,028,985,247	$ -	$ 713,399	-24.52%	$ 538,503	$ 11,309,318	-35.26%	$ 7,321,987
10	LP-6	3	363,650,000	$ -	$ 139,000	-74.39%	$ 35,596	$ 2,055,141	-25.71%	$ 1,526,702
11	LPEP	1	72,000,000	$ 1,000	$ 331,000	0.34%	$ 333,125	$ 406,884	54.98%	$ 630,589
*12	ISA	1	264,373,863	$ -	$ 526,600	0.00%	$ 526,600	$ 1,491,906	-64.51%	$ 529,528
13	IS-1	3	1,447,000	$ -	$ 31,691	0.00%	$ 31,691	$ 8,179	5.63%	$ 8,639
14	BL	46	6,468,000	$ -	$ 280,856	0.00%	$ 280,856	$ 36,556	5.63%	$ 38,615
15	SA	0	23,015,000	$ 6,296	$ 3,386,787	4.95%	$ 3,561,159	$ 129,397	5.63%	$ 136,682
16	SM	104	5,733,000	$ 1,652	$ 888,622	4.88%	$ 933,723	$ 32,236	5.71%	$ 34,076
17	SHS	1,163	48,806,000	$ 20,390	$ 10,968,285	5.10%	$ 11,548,813	$ 274,327	5.72%	$ 290,009
18	SE	88	35,699,000	$ 2,597	$ 1,396,986	2.64%	$ 1,436,561	$ 201,942	5.63%	$ 213,319
19	TS	9	334,000	$ 39	$ 20,748	5.98%	$ 22,029	$ 1,889	5.62%	$ 1,995
20	SI-1	3	87,000	$ 27	$ 14,572	5.06%	$ 15,337	$ 492	5.79%	$ 520
21	GH-1	957	299,775,000	$ 7,281	$ 5,743,944	-9.06%	$ 5,230,227	$ 1,570,988	5.63%	$ 1,659,493
22	GH-2	2,481	64,845,000	$ 1,719	$ 1,356,056	-9.47%	$ 1,229,243	$ 363,742	5.63%	$ 384,235
23	Standby(LP5-S)	6	6,581,000	$ -	$ 45,000	-22.32%	$ 34,955	$ 37,197	-78.87%	$ 7,859
24	PRS		141,624,168		$ 421,281			$ (56,906)	$ -	$ -
25	Rate Revenue	1,382,796	37,618,625,000		$ 630,591,000		$ 631,235,451	$ 211,230,901		$ 212,126,939
26										

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PPL Electric Utilities Corporation
12 month Period Ended December 31, 2007 Budget at Present Rates, Annualized

(1) Line Number	(2) Rate Schedule	(3) Number of Customers	(4) Sales (KWH)	(5) Distribution Present Rate Revenue	(6) USR (Universal Service Rider)	(7) EER (Energy Efficiency Rider)	(8) Transmission Present Rate Revenue	(9) CTC Present Rate Revenue	(10) ITC Present Rate Revenue	(11) E&C Present Rate Revenue	(12) Present Rate Revenue	(13) State Tax Adjustment Surcharge (STAS) Distribution -0.049%	(14) State Tax Adjustment Surcharge (STAS) Other 0.126%	(15) Total Revenue
1	RS	1,193,652	13,782,978,000	$ 386,343,017			$ 89,235,540	$ 26,849,832	$ 131,640,768	$ 688,169,807	$ 1,322,238,964	$ (195,629)	$ 1,179,229	$ 1,323,222,563
2	RTS	14,157	385,602,000	$ 3,990,636			$ 2,498,483	$ 627,715	$ 3,074,619	$ 16,895,636	$ 27,087,089	$ (1,955)	$ 29,102	$ 27,114,235
3	RTD	269	5,013,000	$ 136,735			$ 32,475	$ 12,504	$ 61,202	$ 225,437	$ 468,354	$ (67)	$ 418	$ 468,704
4	GS-1	146,161	1,968,887,000	$ 73,585,280			$ 11,653,749	$ 4,864,555	$ 23,829,428	$ 121,181,809	$ 235,114,821	$ (36,057)	$ 203,527	$ 235,282,292
5	GS-3	22,521	8,734,385,000	$ 109,752,651			$ 51,897,747	$ 18,475,321	$ 90,353,803	$ 466,734,879	$ 737,214,401	$ (53,779)	$ 790,602	$ 737,951,224
6	LP-4	1,011	5,824,347,220	$ 26,838,237			$ 28,857,948	$ 9,546,644	$ 46,737,611	$ 271,683,756	$ 385,664,196	$ (14,131)	$ 449,601	$ 386,099,666
7	IS-P	28	350,179,965	$ 1,765,281			$ 1,806,132	$ 615,832	$ 3,006,678	$ 13,247,870	$ 20,441,793	$ (865)	$ 23,532	$ 20,464,461
8	LP-5	104	3,203,809,537	$ 1,065,194			$ 13,360,616	$ 5,325,890	$ 26,024,214	$ 136,217,290	$ 181,993,204	$ (522)	$ 227,969	$ 182,220,651
9	IS-T	25	2,028,985,247	$ 538,503			$ 7,321,987	$ 2,838,172	$ 13,877,496	$ 63,869,215	$ 88,445,374	$ (264)	$ 110,763	$ 88,555,873
10	LP-6	3	363,650,000	$ 35,596			$ 1,526,702	$ 1,157,228	$ 5,655,761	$ 16,119,588	$ 24,494,875	$ (17)	$ 30,819	$ 24,525,676
11	LPEP	1	72,000,000	$ 333,125			$ 630,589	$ 328,789	$ 1,609,563	$ 2,787,456	$ 5,689,522	$ (163)	$ 6,749	$ 5,696,108
12	ISA	1	264,373,863	$ 526,600			$ 529,528	$ 501,308	$ 2,460,059	$ 11,449,120	$ 15,466,615	$ (258)	$ 18,824	$ 15,485,182
13	IS-1	3	1,447,000	$ 31,691			$ 8,639	$ 11,504	$ 56,381	$ 39,574	$ 147,789	$ (16)	$ 146	$ 147,920
14	BL	46	6,468,000	$ 280,856			$ 38,615	$ 12,400	$ 60,788	$ 264,432	$ 657,091	$ (138)	$ 474	$ 657,428
15	SA	0	23,015,000	$ 3,561,159			$ 136,682	$ 55,265	$ 260,737	$ 1,024,266	$ 5,038,129	$ (1,745)	$ 1,861	$ 5,038,245
16	SM	104	5,733,000	$ 933,723			$ 34,076	$ 14,478	$ 68,261	$ 264,007	$ 1,334,545	$ (458)	$ 505	$ 1,334,593
17	SHS	1,163	48,806,000	$ 11,548,813			$ 290,009	$ 126,294	$ 596,495	$ 3,735,967	$ 16,297,578	$ (5,659)	$ 5,983	$ 16,297,902
18	SE	88	35,699,000	$ 1,436,561			$ 213,319	$ 9,298	$ 104,435	$ 181,415	$ 1,945,028	$ (704)	$ 641	$ 1,944,965
19	TS	9	334,000	$ 22,029			$ 1,995	$ 1,036	$ 4,899	$ 16,203	$ 46,162	$ (11)	$ 30	$ 46,182
20	SI-1	3	87,000	$ 15,337			$ 520	$ 389	$ 1,838	$ 5,340	$ 23,425	$ (8)	$ 10	$ 23,427
21	GH-1	957	299,775,000	$ 5,230,227			$ 1,659,493	$ 1,323,507	$ 6,487,607	$ 13,312,104	$ 28,012,939	$ (2,563)	$ 28,706	$ 28,039,082
22	GH-2	2,481	64,845,000	$ 1,229,243			$ 384,235	$ 269,954	$ 1,418,549	$ 3,007,900	$ 6,329,881	$ (602)	$ 6,427	$ 6,335,705
23	Standby(LP5-S)	6	6,581,000	$ 34,955			$ 7,859	$ 51,223	$ 250,359	$ 712,050	$ 1,056,447	$ (17)	$ 1,287	$ 1,057,716
24	PRS		141,624,168	$ 421,281			$ (56,906)	$ -	$ -	$ 8,506,065	$ 8,870,440	$ (206)	$ 10,646	$ 8,880,879
25	Rate Revenue	1,182,796	37,618,625,000	$ 631,656,732	$ -	$ -	$ 212,070,034	$ 73,039,138	$ 357,641,551	$ 1,839,671,206	$ 3,114,078,661	$ (315,833)	$ 3,127,852	$ 3,116,890,880
26														
27	Annualization Adjustment		255,002,796	$ 2,916,897	$ -	$ -	$ 1,478,192	$ 432,439	$ 2,124,401	$ 10,875,885	$ 17,827,814	$ -	$ -	$ 17,827,814
28														
29	Total PUC Tariff Revenue		37,873,627,796	$ 634,573,629	$ -	$ -	$ 213,548,226	$ 73,471,577	$ 359,765,952	$ 1,850,547,091	$ 3,131,906,475	$ (315,833)	$ 3,127,852	$ 3,134,718,494
30														
31	Other Electric Revenues													
32	Late Payment			$ 9,262,000			$ -				$ 9,262,000			$ 9,262,000
33	Misc. Revenue			$ 369,000			$ -				$ 369,000			$ 369,000
34	Rent			$ 29,693,492			$ 903,303				$ 30,596,795			$ 30,596,795
35	Other			$ 2,686,087			$ -				$ 2,686,087			$ 2,686,087
36	Total Other			$ 42,010,579			$ 903,303	$ -	$ -	$ -	$ 42,913,882	$ -	$ -	$ 42,913,882
37														
38	Total Operating Revenue			$ 676,584,208			$ 214,451,529	$ 73,471,577	$ 359,765,952	$ 1,850,547,091	$ 3,174,820,358	$ (315,833)	$ 3,127,852	$ 3,177,632,376

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PPL Electric Utilities Corporation
12 month Period Ended December 31, 2007 Pro Forma Budget at Present Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line Number	Rate Schedule	Distribution Present Rate Revenue	USR (Universal Service Rider)	EER (Energy Efficiency Rider)	Transmission Rate Revenue	CTCRate Revenue	ITC Rate Revenue	E&CRate Revenue	Present Rate Revenue	State Tax Adjustment Surcharge (STAS) Distribution -0.049%	State Tax Adjustment Surcharge (STAS) Other 0.126%	Total Revenue
		(Note 1)	(Note 2)		(Note 3)	(Note4)	(Note 5)	(Note 6)				
1	RS	$ 355,875,461	$ 20,467,556		$ 89,235,540	$ 26,849,832	$ 131,640,768	$ 688,169,807	$ 1,322,238,964	$ (195,629)	$ 1,179,229	$ 1,323,222,563
2	RTS	$ 3,795,919	$ 194,717		$ 2,498,483	$ 627,715	$ 3,074,619	$ 16,895,636	$ 27,087,089	$ (1,955)	$ 29,102	$ 27,114,235
3	RTD	$ 129,507	$ 7,228		$ 32,475	$ 12,504	$ 61,202	$ 225,437	$ 468,354	$ (67)	$ 418	$ 468,704
4	GS-1	$ 73,585,280	$ -		$ 11,653,749	$ 4,864,555	$ 23,829,428	$ 121,181,809	$ 235,114,821	$ (36,057)	$ 203,527	$ 235,282,292
5	GS-3	$ 109,752,651	$ -		$ 51,897,747	$ 18,475,321	$ 90,353,803	$ 466,734,879	$ 737,214,401	$ (53,779)	$ 790,602	$ 737,951,224
6	LP-4	$ 28,838,237	$ -		$ 28,857,948	$ 9,546,644	$ 46,737,611	$ 271,683,756	$ 385,664,196	$ (14,131)	$ 449,601	$ 386,099,666
7	IS-P	$ 1,765,281	$ -		$ 1,806,132	$ 615,832	$ 3,006,678	$ 13,247,870	$ 20,441,793	$ (865)	$ 23,532	$ 20,464,461
8	LP-5	$ 1,065,194	$ -		$ 13,360,616	$ 5,325,890	$ 26,024,214	$ 136,217,290	$ 181,993,204	$ (522)	$ 227,969	$ 182,220,651
9	IS-T	$ 538,503	$ -		$ 7,321,987	$ 2,838,172	$ 13,877,496	$ 63,869,215	$ 88,445,374	$ (264)	$ 110,763	$ 88,555,873
10	LP-6	$ 35,596	$ -		$ 1,526,702	$ 1,157,228	$ 5,655,761	$ 16,119,588	$ 24,494,875	$ (17)	$ 30,819	$ 24,525,676
11	LPEP	$ 333,125	$ -		$ 630,589	$ 328,789	$ 1,609,563	$ 2,787,456	$ 5,689,522	$ (163)	$ 6,749	$ 5,696,108
12	ISA	$ 526,600	$ -		$ 529,528	$ 501,308	$ 2,460,059	$ 11,449,120	$ 15,466,615	$ (258)	$ 18,824	$ 15,485,182
13	IS-1	$ 31,691	$ -		$ 8,639	$ 11,504	$ 56,381	$ 39,574	$ 147,789	$ (16)	$ 146	$ 147,920
14	BL	$ 280,856	$ -		$ 38,615	$ 12,400	$ 60,788	$ 264,432	$ 657,091	$ (138)	$ 474	$ 657,428
15	SA	$ 3,561,159	$ -		$ 136,682	$ 55,265	$ 260,737	$ 1,024,286	$ 5,038,129	$ (1,745)	$ 1,861	$ 5,038,245
16	SM	$ 933,723	$ -		$ 34,076	$ 14,478	$ 68,261	$ 284,007	$ 1,334,545	$ (458)	$ 505	$ 1,334,593
17	SHS	$ 11,548,813	$ -		$ 290,009	$ 126,294	$ 596,495	$ 3,735,967	$ 16,297,578	$ (5,659)	$ 5,983	$ 16,297,902
18	SE	$ 1,436,561	$ -		$ 213,319	$ 9,298	$ 104,435	$ 181,415	$ 1,945,028	$ (704)	$ 641	$ 1,944,965
19	TS	$ 22,029	$ -		$ 1,995	$ 1,036	$ 4,899	$ 16,203	$ 46,162	$ (11)	$ 30	$ 46,182
20	SI-1	$ 15,337	$ -		$ 520	$ 389	$ 1,838	$ 5,340	$ 23,425	$ (8)	$ 10	$ 23,427
21	GH-1	$ 5,230,227	$ -		$ 1,659,493	$ 1,323,507	$ 6,487,607	$ 13,312,104	$ 28,012,939	$ (2,563)	$ 28,706	$ 28,039,082
22	GH-2	$ 1,229,243	$ -		$ 384,235	$ 289,954	$ 1,418,549	$ 3,007,900	$ 6,329,881	$ (602)	$ 6,427	$ 6,335,705
23	Standby(LP5-S)	$ 34,955	$ -		$ 7,859	$ 51,223	$ 250,359	$ 712,050	$ 1,056,447	$ (17)	$ 1,287	$ 1,057,716
24	PRS	$ 421,281	$ -		$ (56,906)	$ -	$ -	$ 8,506,065	$ 8,870,440	$ (206)	$ 10,646	$ 8,880,879
25	Rate Revenue	$ 610,987,231	$ 20,669,501	$ -	$ 212,070,034	$ 73,039,138	$ 357,641,551	$ 1,839,671,206	$ 3,114,078,661	$ (315,833)	$ 3,127,852	$ 3,116,890,680
26												
27	Annualization Adjustment	$ 2,916,897			$ 1,478,192	$ 432,439	$ 2,124,401	$ 10,875,885	$ 17,827,814	$ -	$ -	$ 17,827,814
28												
29	Total PUC Tariff Revenue	$ 613,904,128	$ 20,669,501	$ -	$ 213,548,226	$ 73,471,577	$ 359,765,952	$ 1,850,547,091	$ 3,131,906,475	$ (315,833)	$ 3,127,852	$ 3,134,718,494
30												
31	Other Electric Revenues											
32	Late Payment	$ 9,262,000			$ -				$ 9,262,000			$ 9,262,000
33	Misc. Revenue	$ 369,000			$ -				$ 369,000			$ 369,000
34	Rent	$ 29,693,492			$ 903,303				$ 30,596,795			$ 30,596,795
35	Other	$ 2,686,087			$ -				$ 2,686,087			$ 2,686,087
36	Total Other	$ 42,010,579	$ -	$ -	$ 903,303				$ 42,913,882	$ -	$ -	$ 42,913,882
37												
38	Total Operating Revenue	$ 655,914,707	$ 20,669,501	$ -	$ 214,451,529	$ 73,471,577	$ 359,765,952	$ 1,850,547,091	$ 3,174,820,358	$ (315,833)	$ 3,127,852	$ 3,177,632,376

Note 1: Col 5, page 3- Column 4 and Column5
Note 2: USR Current Budget
Note 3: Col 8, page 3
Note 4: Col 9, page 3
Note 5: Col 10, page 3
Note 6: Col 11, page 3

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O.G. Kasper

PPL Electric Utilities Corporation
12 month Period Ended December 31, 2007 Pro Forma Budget at Present Rates, Without Shopping

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line Number	Rate Schedule	Distribution Present Rate Revenue	USR (Universal Service Rider)	EER (Energy Efficiency Rider)	Transmission Rate Revenue	CTC Rate Revenue	ITC Rate Revenue	E&C Rate Revenue	Present Rate Revenue	State Tax Adjustment Surcharge (STAS) -0.049% Distribution	State Tax Adjustment Surcharge (STAS) 0.126% Other	Total Revenue	Shopping Factor
		(Note 1)	(Note 2)		(Note 3)	(Note 4)	(Note 5)	(Note 6)					(Note 7)
1	RS	$ 365,875,461	$ 20,467,556	$ -	$ 69,235,540	$ 26,849,832	$ 131,640,768	$ 688,169,807	$ 1,322,238,964	$ (195,629)	$ 1,179,229	$ 1,323,222,563	0.000%
2	RTS	$ 3,795,919	$ 194,717	$ -	$ 2,498,483	$ 627,715	$ 3,074,619	$ 16,895,638	$ 27,087,089	$ (1,955)	$ 29,102	$ 27,114,235	0.000%
3	RTD	$ 129,507	$ 7,228	$ -	$ 32,475	$ 12,504	$ 61,202	$ 225,437	$ 468,354	$ (67)	$ 418	$ 468,704	0.000%
4	GS-1	$ 73,585,280	$ -	$ -	$ 11,653,749	$ 4,864,555	$ 23,829,428	$ 121,181,809	$ 235,114,821	$ (36,057)	$ 203,527	$ 235,282,292	0.000%
5	GS-3	$ 109,752,651	$ -	$ -	$ 51,908,128	$ 18,475,321	$ 90,353,803	$ 466,828,245	$ 737,318,148	$ (53,779)	$ 790,733	$ 738,055,102	0.020%
6	LP-4	$ 26,838,237	$ -	$ -	$ 28,681,053	$ 9,546,644	$ 46,737,611	$ 271,901,277	$ 385,904,822	$ (14,131)	$ 449,904	$ 386,340,595	0.080%
7	IS-P	$ 1,765,281	$ -	$ -	$ 1,806,132	$ 615,832	$ 3,006,676	$ 13,247,870	$ 20,441,793	$ (885)	$ 23,532	$ 20,464,461	0.000%
8	LP-5	$ 1,065,184	$ -	$ -	$ 13,383,368	$ 5,325,890	$ 26,024,214	$ 136,449,254	$ 182,247,920	$ (522)	$ 228,290	$ 182,475,688	0.170%
9	IS-T	$ 538,503	$ -	$ -	$ 7,330,784	$ 2,838,172	$ 13,877,496	$ 63,945,950	$ 88,530,906	$ (264)	$ 110,870	$ 88,641,513	0.120%
10	LP-6	$ 35,598	$ -	$ -	$ 1,526,702	$ 1,157,228	$ 5,655,761	$ 16,119,588	$ 24,494,875	$ (17)	$ 30,819	$ 24,525,678	0.000%
11	LPEP	$ 333,125	$ -	$ -	$ 630,589	$ 328,789	$ 1,609,563	$ 2,787,456	$ 5,689,522	$ (163)	$ 6,749	$ 5,696,108	0.000%
12	ISA	$ 526,600	$ -	$ -	$ 529,528	$ 501,308	$ 2,460,059	$ 11,449,120	$ 15,466,615	$ (258)	$ 18,824	$ 15,485,182	0.000%
13	IS-1	$ 31,691	$ -	$ -	$ 8,639	$ 11,504	$ 56,381	$ 39,574	$ 147,789	$ (16)	$ 146	$ 147,920	0.000%
14	BL	$ 280,856	$ -	$ -	$ 38,815	$ 12,400	$ 60,788	$ 264,432	$ 657,091	$ (138)	$ 474	$ 657,428	0.000%
15	SA	$ 3,561,159	$ -	$ -	$ 136,682	$ 55,265	$ 260,737	$ 1,024,286	$ 5,038,129	$ (1,745)	$ 1,861	$ 5,038,245	0.000%
16	SM	$ 933,723	$ -	$ -	$ 34,078	$ 14,478	$ 68,261	$ 284,007	$ 1,334,545	$ (458)	$ 505	$ 1,334,593	0.000%
17	SHS	$ 11,546,813	$ -	$ -	$ 290,009	$ 126,294	$ 596,495	$ 3,735,967	$ 16,297,578	$ (5,659)	$ 5,983	$ 16,297,902	0.000%
18	SE	$ 1,436,561	$ -	$ -	$ 213,319	$ 9,298	$ 104,435	$ 181,415	$ 1,945,028	$ (704)	$ 841	$ 1,944,965	0.000%
19	TS	$ 22,029	$ -	$ -	$ 1,995	$ 1,036	$ 4,899	$ 16,203	$ 46,162	$ (11)	$ 30	$ 46,182	0.000%
20	SI-1	$ 15,337	$ -	$ -	$ 520	$ 389	$ 1,838	$ 5,340	$ 23,425	$ (8)	$ 10	$ 23,427	0.000%
21	GH-1	$ 5,230,227	$ -	$ -	$ 1,659,493	$ 1,323,507	$ 6,487,607	$ 13,312,104	$ 28,012,939	$ (2,563)	$ 28,706	$ 28,039,082	0.000%
22	GH-2	$ 1,229,243	$ -	$ -	$ 384,235	$ 289,954	$ 1,418,549	$ 3,007,900	$ 6,329,881	$ (602)	$ 6,427	$ 6,335,705	0.000%
23	Standby(LP5-S)	$ 34,955	$ -	$ -	$ 7,859	$ 51,223	$ 250,359	$ 712,050	$ 1,056,447	$ (17)	$ 1,287	$ 1,057,716	0.000%
24	PRS	$ 421,261	$ -	$ -	$ (56,906)	$ -	$ -	$ 8,506,065	$ 8,870,440	$ (206)	$ 10,646	$ 8,880,879	
25	Rate Revenue	$ 810,987,231	$ 20,669,501	$ -	$ 212,135,069	$ 73,039,138	$ 357,641,551	$ 1,640,290,792	$ 3,114,763,281	$ (315,833)	$ 3,128,714	$ 3,117,576,163	
26													
$ 27	Annualization Adjustment	$ 2,916,897			$ 1,478,769	$ 432,439	$ 2,124,401	$ 10,879,523	$ 17,832,029	$ (1,429)	$ 18,793	$ 17,849,393	
28													
29	Total PUC Tariff Revenue	$ 813,904,128	$ 20,669,501	$ -	$ 213,613,838	$ 73,471,577	$ 359,765,952	$ 1,651,170,315	$ 3,132,595,311	$ (317,262)	$ 3,147,507	$ 3,135,425,556	
30													
31	Other Electric Revenues												
32	Late Payment	$ 9,262,000			$ -				$ 9,262,000			$ 9,262,000	
33	Misc. Revenue	$ 369,000			$ -				$ 369,000			$ 369,000	
34	Rent	$ 29,693,492			$ 903,303				$ 30,596,795			$ 30,596,795	
35	Other	$ 2,686,087			$ -				$ 2,686,087			$ 2,686,087	
36	Total Other	$ 42,010,579			$ 903,303	$ -	$ -	$ -	$ 42,913,882	$ -	$ -	$ 42,913,882	
37													
38	Total Operating Revenue	$ 855,914,707			$ 214,517,141	$ 73,471,577	$ 359,765,952	$ 1,651,170,315	$ 3,175,509,193	$ (317,262)	$ 3,147,507	$ 3,178,339,438	

Note 1: Col 3, page 4
Note 2: Col 4, page 4
Note 3: Col 6, page 4 / (1-Col 14)
Note 4: Col 7, page 4
Note 5: Col 8, page 4
Note 6: Col 9, page 4 / (1-Col 14)
Note 7: Percent customer shopping usage.

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PPL Electric Utilities Corporation
12 month Period Ended December 31, 2007 Proforma Budget at Proposed Rates, Without Shopping

(1) Line Number	(2) Rate Schedule	(3) Proposed Distribution Rate Revenue	(4) USR (Universal Service Rider) (Note 1)	(5) EER (Energy Efficiency Rider) (Note 2)	(6) Transmission Rate Revenue (Note 3)	(7) CTC Rate Revenue (Note4)	(8) ITCRate Revenue (Note 5)	(9) E&CRate Revenue (Note 6)	(10) Total Proposed Rate Revenue	(11)	(11) State Tax Adjustment Surcharge (STAS) Distribution -0.049%	(12) State Tax Adjustment Surcharge (STAS) Other 0.126%	(13) Total Revenue	(14) Total Revenue $ Change (Note 7)	(15) Total Revenue % Change (Note 8)
1	RS	$ 428,241,490	$ 27,619,246	$ 2,362,166	$ 69,235,540	$ 26,849,832	$ 131,640,768	$ 688,169,807	$ 1,394,118,848	$ 1,394,118,848	$ (224,529)	$ 1,179,229	$ 1,395,073,548	$ 71,850,985	5.43%
2	RTS	$ 4,698,929	$ 267,000	$ 23,000	$ 2,498,483	$ 627,715	$ 3,074,619	$ 16,895,636	$ 28,085,382	$ 28,085,382	$ (2,445)	$ 29,102	$ 28,112,039	$ 997,804	3.68%
3	RTD	$ 151,844	$ 9,754	$ 834	$ 32,475	$ 12,504	$ 61,202	$ 225,437	$ 494,051	$ 494,051	$ (80)	$ 418	$ 494,389	$ 25,685	5.48%
4	GS-1	$ 73,279,059	$ -	$ 471,000	$ 11,653,749	$ 4,864,555	$ 23,829,428	$ 121,181,809	$ 235,279,600	$ 235,279,600	$ (36,138)	$ 203,527	$ 235,445,990	$ 164,698	0.07%
5	GS-3	$ 108,792,709	$ -		$ 51,908,128	$ 18,475,321	$ 90,353,803	$ 466,828,245	$ 736,358,206	$ 736,358,206	$ (53,308)	$ 790,733	$ 737,095,630	$ (959,472)	-0.13%
6	LP-4	$ 28,490,359	$ -		$ 28,881,053	$ 9,546,644	$ 46,737,611	$ 271,901,277	$ 385,556,944	$ 385,556,944	$ (13,960)	$ 449,904	$ 385,992,888	$ (347,707)	-0.09%
7	IS-P	$ 1,640,387	$ -		$ 1,606,132	$ 615,832	$ 3,006,678	$ 13,247,870	$ 20,316,899	$ 20,316,899	$ (804)	$ 23,532	$ 20,339,628	$ (124,833)	-0.61%
8	LP-5	$ 1,065,194	$ -		$ 13,383,368	$ 5,325,890	$ 26,024,214	$ 136,449,254	$ 182,247,920	$ 182,247,920	$ (522)	$ 228,290	$ 182,475,688	$ -	0.00%
9	IS-T	$ 449,818	$ -		$ 7,330,784	$ 2,838,172	$ 13,877,496	$ 63,945,950	$ 88,442,221	$ 88,442,221	$ (220)	$ 110,870	$ 88,552,871	$ (88,642)	-0.10%
10	LP-6	$ 45,411	$ -		$ 1,526,702	$ 1,157,228	$ 5,655,761	$ 16,119,588	$ 24,504,690	$ 24,504,690	$ (22)	$ 30,819	$ 24,535,486	$ 9,810	0.04%
11	LPEP	$ 326,287	$ -		$ 630,589	$ 328,789	$ 1,609,563	$ 2,787,456	$ 5,682,684	$ 5,682,684	$ (160)	$ 8,749	$ 5,689,273	$ (8,835)	-0.12%
12	ISA	$ 526,600	$ -		$ 529,528	$ 501,308	$ 2,460,059	$ 11,449,120	$ 15,466,615	$ 15,466,615	$ (258)	$ 18,824	$ 15,485,182	$ -	0.00%
13	IS-1	$ 31,425	$ -		$ 8,639	$ 11,504	$ 56,381	$ 39,574	$ 147,523	$ 147,523	$ (15)	$ 146	$ 147,654	$ (266)	-0.18%
14	BL	$ 281,383	$ -		$ 38,615	$ 12,400	$ 60,788	$ 264,432	$ 657,618	$ 657,618	$ (138)	$ 474	$ 657,954	$ 526	0.08%
15	SA	$ 4,451,802	$ -		$ 136,682	$ 55,265	$ 260,737	$ 1,024,286	$ 5,928,772	$ 5,928,772	$ (2,181)	$ 1,881	$ 5,928,452	$ 890,207	17.67%
16	SM	$ 1,107,217	$ -		$ 34,076	$ 14,478	$ 68,261	$ 284,007	$ 1,508,040	$ 1,508,040	$ (543)	$ 505	$ 1,508,002	$ 173,409	12.99%
17	SHS	$ 14,437,164	$ -		$ 290,009	$ 126,294	$ 596,495	$ 3,735,987	$ 19,185,929	$ 19,185,929	$ (7,074)	$ 5,983	$ 19,184,838	$ 2,886,936	17.71%
18	SE	$ 1,795,844	$ -		$ 213,319	$ 9,298	$ 104,435	$ 181,415	$ 2,304,311	$ 2,304,311	$ (880)	$ 641	$ 2,304,072	$ 359,107	18.46%
19	TS	$ 27,539	$ -		$ 1,995	$ 1,036	$ 4,899	$ 16,203	$ 51,672	$ 51,672	$ (13)	$ 30	$ 51,689	$ 5,507	11.92%
20	SI-1	$ 19,173	$ -		$ 520	$ 389	$ 1,838	$ 5,340	$ 27,260	$ 27,260	$ (9)	$ 10	$ 27,261	$ 3,834	16.36%
21	GH-1	$ 5,670,657	$ -		$ 1,659,493	$ 1,323,507	$ 6,487,607	$ 13,312,104	$ 28,453,368	$ 28,453,368	$ (2,779)	$ 28,706	$ 28,479,296	$ 440,214	1.57%
22	GH-2	$ 1,335,735	$ -		$ 384,235	$ 289,954	$ 1,418,549	$ 3,007,900	$ 6,436,373	$ 6,436,373	$ (655)	$ 6,427	$ 6,442,145	$ 106,440	1.68%
23	Standby(LP5-S)	$ 34,955	$ -		$ 7,859	$ 51,223	$ 250,359	$ 712,050	$ 1,056,446	$ 1,056,446	$ (17)	$ 1,287	$ 1,057,716	$ -	0.00%
24	PRS	$ 421,281	$ -	$ -	$ (56,906)	$ -	$ -	$ 8,506,065	$ 8,870,440		$ (206)	$ 10,646	$ 8,880,879	$ -	0.00%
25	Rate Revenue	$ 677,322,263	$ 27,896,000	$ 2,857,000	$ 212,135,069	$ 73,039,138	$ 357,641,551	$ 1,840,290,792	$ 3,191,181,812		$ (346,957)	$ 3,128,714	$ 3,193,963,570	$ 76,387,407	2.45%
26															
27	Annualization Adjustment	$ 3,263,369			$ 1,478,769	$ 432,439	$ 2,124,401	$ 10,679,523	$ 18,178,501		$ (1,599)	$ 18,793	$ 18,195,695	$ 346,302	
28															
29	Total PUC Tariff Revenue	$ 680,585,632	$ 27,896,000	$ 2,857,000	$ 213,613,838	$ 73,471,577	$ 359,765,952	$ 1,851,170,315	$ 3,209,360,314		$ (348,556)	$ 3,147,507	$ 3,212,159,265	$ 76,733,709	2.45%
30															
31	Other Electric Revenues														
32	Late Payment	$ 9,507,443			$ -				$ 9,507,443				$ 9,507,443	$ 245,443	2.65%
33	Misc. Revenue	$ 369,000			$ -				$ 369,000				$ 369,000	$ -	0.00%
34	Rent	$ 29,693,492			$ 903,303				$ 30,596,795				$ 30,596,795	$ -	0.00%
35	Other	$ 2,686,087							$ 2,686,087				$ 2,686,087	$ -	0.00%
36	Total Other	$ 42,256,022			$ 903,303	$ -	$ -	$ -	$ 43,159,325		$ -	$ -	$ 43,159,325	$ 245,443	0.57%
37															
38	Total Operating Revenue	$ 722,841,654			$ 214,517,141	$ 73,471,577	$ 359,765,952	$ 1,851,170,315	$ 3,252,519,639		$ (348,556)	$ 3,147,507	$ 3,255,318,590	$ 76,979,152	2.42%

Note 1: USR As Proposed with GRT
Note 2: EER As Proposed with GRT
Note 3: Col 6, page 5
Note 4: Col 7, page 4
Note 5: Col 8, page 4
Note 6: Col 9, page 5
Note 7: Col 13 - Col 13, page 5
Note 8: Col 14 / Col 13, page 5 (%)
Note 9: Percent customer shopping usage.

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PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Operating Revenues for Unbilled Revenue
Year Ended December 31, 2007
(Thousands of Dollars)

This adjustment was made to normalize distribution and transmission operating revenue for the test period by eliminating unbilled revenue.

Line No.	Description	Amount
1	Unbilled revenue- transmission	$ 771
2	Unbilled revenue- distribution	2,353
3	Total decrease in transmission and distribution operating revenue	$ (3,124)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Wages and Benefits
Year Ended December 31, 2007
(Thousands of Dollars)

This adjustment was made to reflect the average number of transmission and distribution (T&D)-related employees and level of wages and benefits in effect at the end of the year.

Line No.	Description	Amount
1	T&D-related personnel to be employed at the end of the year	$ 2,135
2	Average monthly T&D-related wages to expense per employee	3,267
3	Annualized T&D-related total wages to expense (line 1 x line 2 x 12)	83,701
4	Less: Budgeted T&D-related wages to expense for the year ended December 31, 2007	86,118
5	Decrease in wages to expense (line 3 - line 4)	(2,417)
6	Decrease in benefits expense (line 5 x 33.36%)	(806)
7	Decrease in payroll taxes (line 5 x 7.92%)	(191)
8	Total decrease in T&D-related wages, taxes and benefits (line 5 + line 6 + line	$ (3,414)

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Rate Case Expense
Year Ended December 31, 2007
(Thousands of Dollars)

Rate case expenditures are charged to expense when incurred. The Company's claim for distribution rate case expense is based on a normalized amount as shown below.

Line No.	Description		Amount
1	Total distribution rate case expense	$	2,100
2	Add: Adjustment for telephone and leased wires (1)		400
3	Total Adjusted distribution rate case expense	$	2,500
4	Normalized amount (line 1 / 3 years)	$	833
5	Less: Distribution rate case expense per budget		0
6	Net increase in distribution operating expense	$	833

(1) As discussed in Statement No. 2-R.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Interest Expense on Customer Security Deposits
Year Ended December 31, 2007
(Thousands of Dollars)

The Commission, in its Final Order at Docket No. R-80031114, determined that it was appropriate to include the interest expense on customer deposits in PPL Electric's operation and maintenance expense when the deposits are used as a reduction to rate base. The interest on customer security deposits is computed at an interest rate calculated in accordance with 66 Pa. C.S. § 1404 (c) (6) and the Company's Tariff - Electric Pa. P.U.C. No. 201.

Line No.	Description	Amount
1	Customer security deposits	$ 13,269
2	Interest rate	6.000%
3	Total increase in transmission and distribution expense (line 1 x line 2)	$ 796

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Social Programs
Year Ended December 31, 2007
(Thousands of Dollars)

This adjustment was made to increase distribution operating expense to reflect the proposed level of spending for social programs. The costs associated with the OnTrack and WRAP programs will be recovered through the Company's proposed Universal Service Rider. Energy efficiency programs will be recovered through the Energy Efficiency Rider. The remainder will be recovered through distribution service base rates.

Line No.	Description	Amount	
1	On Track	$ 19,000	(1)
2	WRAP	7,250	
3	Community and Economic Development Initiatives	1,250	
4	Energy Efficiency Programs	2,688	
5	Total amount of distribution expense	30,188	
6	Less: Amount per budget	25,750	(1)
7	Net increase in distribution operating expense	$ 4,438	

(1) Includes Ontrack uncollectible expense of $4,500.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Deferred Costs for 2005 Ice and Snow Storms
Year Ended December 31, 2007
(Thousands of Dollars)

On August 26, 2005, the PUC granted PPL Electric's petition to defer the costs incurred in January 2005 as a result of a series of ice and snow storms. As part of the order, the PUC required the amortization of these deferred costs to begin in 2005. In accordance with Generally Accepted Accounting Principles (GAAP), the Company established a regulatory asset of $12.3 million for the portion of the costs that the Company believed would be recoverable from customers pursuant to its next base rate case filing. The difference was charged to expense in 2005. This adjustment reflects the annual amortization that would have been recorded in 2007 had the Company not taken the required write-off in 2005.

Line No.	Description	Amount
1	Total cost of ice and snow storms approved at Docket No. P-0052148	$ 16,111
2	Increase in distribution operating expense (Line 1/ 10 years)	$ 1,611
3	Less: Amount per budget	0
4	Net increase in distribution operating expense	$ 1,611

PPL ELECTRIC UTILITIES CORPORATION

Adjustment for Storm Insurance
Year Ended December 31, 2007
(Thousands of Dollars)

This adjustment was made to annualize the transmission and distribution storm insurance expense. This adjustment was made to the historic test year only. This page is included for consistency of schedule numbering between Exhibits Historic 1 and Future 1.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Annual Depreciation Expense
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Depreciation - Electric Plant In Service (1)	Amount
1	Intangible Plant	$ 3,314
2	Transmission Plant	18,369
3	Distribution Plant	90,197
4	General Plant	20,910
5	Total	132,790
6	Less: Adjustment for Amortization of Negative Net Salvage (2)	(2,501)
7	Adjusted Total	130,289
8	Less: depreciation expense per budget	132,062
9	Net decrease in depreciation expense	$ (1,773)

(1) Includes negative net salvage of $9,504.
(2) As discussed in Statement No. 2-R.

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Taxes Other Than Income
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
	PA Capital Stock Tax		
	Adjustment to reflect current taxable value		
1	Estimated Tax applicable to T&D operations at 2.89 mills (D-12, page 2) (1)	$	2,012
2	Less: Capital stock tax on T&D operations per budget		3,021
3	Net decrease in expense	$	(1,009)
	PA Gross Receipts Tax		
	Adjustment to provide for gross receipts tax on pro forma revenue at present rates		
4	Gross receipts tax recoverable through base rates (D-12, page 3)	$	50,536
5	Less: Gross receipts tax on T&D operations per budget		50,425
6	Net increase in expense	$	111
	PA Public Utility Realty		
	Adjustment to reflect current taxable value		
7	Public utility realty tax recoverable through base rates (D-12, page 4)	$	4,039
8	Less: Public utility realty tax on T&D operations per budget		4,549
9	Net decrease in expense	$	(510)

(1) As discussed in Statement No. 6-R.

PPL ELECTRIC UTILITIES CORPORATION

Capital Stock Tax at Present Rates
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
1	PA Capital Stock Tax=50%((5 Year Average Net Income/0.095)+(75%(Net Worth))		
	Net Income		
2	2003	$ 28,470	
3	2004	60,302	
4	2005	92,437	
5	2006	85,102	
6	2007	50,350 (1)	
7	Total	$ 316,661	
8	Average	$ 63,332	
9	Net worth at December 31, 2007	$ 1,332,576 (1)	
10	PA Capital stock value = 0.5(($63,332/0.095) + (0.75 x $1,332,576)) =		$ 833,042
11	Statutory Exemption		150
12	Value of Capital Stock less Statutory Exemption		832,892
13	Apportionment Percentage		0.895720
14	PA Capital Stock Taxable Value		$ 746,038
15	PA Capital Stock Tax at 2.89 mills		$ 2,156
16	Less: PA Education tax credit		(144)
17	Pa Capital Stock Tax		$ 2,012

(1) As discussed in Statement No. 6-R.

PPL ELECTRIC UTILITIES CORPORATION

Gross Receipts Tax (GRT) at Present Rates
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Pro Forma Revenue	Applicable GRT Rate (Mills)	Amount
	Tariff Revenue			
1	Total Tariff Revenue (D-3, page 1, line 9)	$ 847,283	59	$ 49,990
	Other Electric Revenue			
2	Late payment (D-3, page 1, line 10)	9,262	59	546
3	Other electric revenue (D-3, page 1, line 11-13)	182,658	-	
4	Total Other	$ 191,920		
5	Total gross receipts tax on pro forma revenue at present rates			$ 50,536

PPL ELECTRIC UTILITIES CORPORATION

Public Utility Realty Tax (PURTA) at Present Rates
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
1	State Taxable Value (per Notice of Determination dated August 1, 2006)	$	145,049
2	Rate @ 27.8472 mills (per Notice of Determination dated August 1, 2006)		0.0278472
3	Tax Amount	$	4,039

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: CTC and POLR	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
1	Operating Revenues	$ 3,125,920	$ (2,090,087)	$ 1,035,833	$ 3,370	$ 1,039,203
	Operating Expenses					
2	Operation and maintenance	2,484,122	(1,909,153)	574,969	4,415	579,384
3	Depreciation and amortization	132,062	0	132,062	(1,773)	130,289
4	Regulatory Debits and Credits	1,502	(1,502)	0	0	0
5	Taxes Other than Income	199,671	(134,177)	65,494	(1,599)	63,895
6	Income Taxes - Federal	62,732	(14,257)	48,475	6,033	54,508
7	Income Taxes - State	18,833	(4,521)	14,312	2,234	16,546
8	Deferred Income Taxes	5,146	0	5,146	4,582	9,728
9	Investment Tax Credit - Amortization	(2,392)	0	(2,392)	0	(2,392)
10	Gains and Losses on Property Dispositions	0	0	0	0	0
11	Total Operating Expense	2,901,676	(2,063,610)	838,066	13,892	851,958
12	Operating Income	224,244	(26,477)	197,767	(10,522)	187,245
13	Less: Interest Expense	96,310	0	96,310	(21,810)	74,500
14	Net Operating Income	127,934	(26,477)	101,457	11,288	112,745
	Income Tax Adjustments					
15	Federal Income Tax	62,732	(14,257)	48,475	6,033	54,508
16	State Income Tax	18,833	(4,521)	14,312	2,234	16,546
17	Deferred Income Taxes	5,146	0	5,146	4,582	9,728
18	Pension and supplemental retirements	5,971	0	5,971	0	5,971
19	Contributions in aid of construction - Trans.	7,964	0	7,964	0	7,964
20	Contributions in aid of construction - Dist.	18,024	0	18,024	0	18,024
21	Environmental Clean-up	(426)	0	(426)	0	(426)
22	Book Depreciation	132,062	0	132,062	(1,773)	130,289
23	Tax Depreciation	(163,820)	0	(163,820)	0	(163,820)
24	Investment tax credit amortization	(2,392)	0	(2,392)	0	(2,392)
25	Removal costs - Transmission	(1,288)	0	(1,288)	0	(1,288)
26	Removal costs - Distribution	(10,111)	0	(10,111)	0	(10,111)
27	Tax Gains/(Losses) on Plant Dispositions-Trans.	(731)	0	(731)	0	(731)
28	Tax Gains/(Losses) on Plant Dispositions-Dist.	(9)	0	(9)	0	(9)
29	ESOP dividend paid in cash	(4,862)	0	(4,862)	0	(4,862)
30	Reacquired debt costs	3,316	0	3,316	0	3,316
31	Post - retirement/employment benefits	602	0	602	0	602
32	Business Meals Not Deductible	440	0	440	0	440
33	Adjust Gross receipts Tax- Cash basis	243	0	243	0	243
34	Vacation Pay	340	0	340	0	340
35	Bad debts & Property damage	(1,639)	0	(1,639)	0	(1,639)
36	Consumer Education	(2,707)	0	(2,707)	0	(2,707)
37	Deferred Compensation - Officers	(19)	0	(19)	0	(19)
38	Ice Storm Deferral	0	0	0	0	0
39	Other 263A & Repair Allowance - Trans.	342	0	342	0	342
40	Other 263A & Repair Allowance - General	129	0	129	0	129
41	Other 263A & Repair Allowance - Dist.	528	0	528	0	528
42	Rate Refund	2,249	0	2,249	0	2,249
43	Income Tax Adjustments	70,917	(18,778)	52,139	11,076	63,215
44	Taxable Net Income Before Special Deductions	$ 198,851	$ (45,255)	$ 153,596	$ 22,364	$ 175,960

PPL ELECTRIC UTILITIES CORPORATION
Computation of Income Taxes - Electric
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Total Amount Per Budget	Less: CTC and POLR	T&D Operations Per Budget	Pro forma Adjustments	T&D Pro forma at Present Rates
	PA Corporate Net Income Tax Calculation					
1	Taxable Net Income Before Special Deductions	$ 198,851	$ (45,255)	$ 153,596	$ 22,364	$ 175,960
	PA Special Deductions					
2	Tax Preference Income	(112)	0	(112)	0	(112)
3	Dividends Paid Credit	(370)	0	(370)	0	(370)
4	Bonus Depreciation Adjustment	(6,847)	0	(6,847)	0	(6,847)
5	State Intercompany Tax Gain	0	0	0	0	0
6	State NOL Carryforward	(3,000)	0	(3,000)	0	(3,000)
7	PA Taxable Income	188,522	(45,255)	143,267	22,364	165,631
8	PA Tax @ 9.99%	18,833	(4,521)	14,312	2,234	16,546
9	PA Tax Credits	0	0	0	0	0
10	Accrual for Potential Deficiency	0	0	0	0	0
11	Prior Period Tax Return Adjustments	0	0	0	0	0
12	Total PA Income Tax	$ 18,833	$ (4,521)	$ 14,312	$ 2,234	$ 16,546
	Federal Income Tax Calculation					
13	Taxable Net Income Before Special Deductions	$ 198,851	$ (45,255)	$ 153,596	$ 22,364	$ 175,960
	Federal Special Deductions					
14	PA Income Tax Less Tax Credits	(18,833)	4,521	(14,312)	(2,234)	(16,546)
15	Dividends Paid Credit	(370)	0	(370)	0	(370)
16	State Income Tax Adjustment for Prior Year	0	0	0	0	0
17	Federal Taxable Income	179,648	(40,734)	138,914	20,130	159,044
18	Federal Tax @ 35%	62,877	(14,257)	48,620	7,045	55,665
19	Federal Tax Credits	(145)	0	(145)	0	(145)
20	Accrual for Potential Deficiency	0	0	0	0	0
21	Prior Period Tax Return Adjustments	0	0	0	0	0
22	Consolidated Income Tax Adjustment (D-13, page 4)	0	0	0	(1,012)	(1,012)
23	Total Federal Income Tax	$ 62,732	$ (14,257)	$ 48,475	$ 6,033	$ 54,508

PPL ELECTRIC UTILITIES CORPORATION
Adjustment to Interest Deduction for Income Tax Purposes
Year Ended December 31, 2007
(Thousands of Dollars)

This adjustment provides for the annualized interest on claimed measures of value at December 31, 2007.

Line No.	Description	Amount
1	Measures of value at December 31, 2007 (C-1)	$ 2,644,589
2	Long-term debt ratio (B-9)	46.41%
3	Embedded cost of long-term debt (B-9)	6.07%
4	Annualized interest (line 1 x line 2 x line 3)	74,500
5	Less: Interest expense on T&D operations (D-13, page 1)	96,310
6	Net decrease in interest deduction (line 4 - line 5)	$ (21,810)

PPL Electric Utilities Corporation
Consolidated Income Tax Adjustment
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.		2004 (1)	2005 (2)	2006 (3)	Three Year Average (4)=((1)+(2)+(3))/3	
	Non-Regulated Company Taxable Losses					
1	Burns Mechanical, Inc.	$ 0	$ (4)	$ 0	$ (1)	
2	Gas-Oil Products Inc. of Delaware	(74)	0	0	(25)	
3	H.T. Lyons, Inc.	0	(848)	0	(283)	
4	Lady Jane Collieries, Inc.	(359)	0	0	(120)	
5	Ninth Street and Hamilton Corporation	(4)	0	(4)	(3)	
6	PPL Capital Funding, Inc.	(2,367)	(2,524)	0	(1,630)	
7	PPL Corporation	0	0	(19,971)	(6,657)	
8	PPL Energy Funding Corporation (Note 1)	(53,366)	(140,230)	0	(64,532)	
9	PPL Spectrum, Inc.	0	0	(856)	(285)	
10	**Total Taxable Losses (a)**	$ (56,170)	$ (143,606)	$ (20,831)	$ (73,536)	(a)
11	**Taxable Income Companies (b)**	$ 748,060	$ 976,810	$ 1,149,850	958,240	(b)
	Taxable Income - PA Utilities					
12	PPL Electric Utilities Corporation (Note 2)	$ 0	$ 95,321	$ 63,260	$ 52,860	
13	**Total Taxable Income - PA Utilities (c)**	$ 0	$ 95,321	$ 63,260	$ 52,860	(c)
14	% Taxable Income Pa. Utilities to Total Taxable Income Companies (d)=(c)/(b)	0.0000%	9.7584%	5.5016%	5.0867%	(d)
15	Adjustment for Consolidated Tax Savings Applicable to PA Utilities (e)=(a)*(d)				$ (3,741)	(e)
16	Adjustment to Federal Income Taxes (e) * 35%				$ (1,309)	(f)
17	% T&D Taxable Income to Total Taxable Income (D-13, page 2, Line 17)				77.3257%	(g)
18	T&D pro forma adjustment to Federal Income Taxes (f)*(g)				$ (1,012)	(h)
	Note 1:					
19	**Taxable (Loss)**	$ (368,923)	$ (339,923)	$ 6,733	$ (234,038)	
	Adjustment for Non-recurring Items:					
20	Losses from Synfuel Operations	$ 57,171	$ 80,718	$ 60,985	$ 66,291	
21	Bonus Depreciation	164,551	7,874	0	57,475	
22	Extraordinary Sales/Dispositions	41,366	8,862	17,959	22,729	
23	Discontinued Operations	52,469	102,239	13,980	56,229	
24	Total adjustments	$ 315,557	$ 199,693	$ 92,924	$ 202,724	
25	**Adjusted Taxable Income/(Loss)**	$ (53,366)	$ (140,230)	$ 99,657	$ (31,314)	
	Note 2:					
26	**Consolidated Taxable Income/(Loss)**	$ (87,505)	$ 94,984	$ 63,693	$ 23,724	
	Adjustment for Non-regulated LLC's disregarded for income tax purposes:					
27	CEP Commerce, LLC	$ 0	$ 0	$ (34)	$ (11)	
28	PPL Transition Bond Company, LLC	(158)	(11)	(399)	(189)	
	Adjustment for Non-recurring Items:					
29	Bonus Depreciation	$ 68,969	$ 348	$ 0	$ 23,106	
30	Total Adjustments	$ 68,811	$ 337	$ (433)	$ 22,906	
31	**Adjusted Taxable Income/(Loss)**	$ (18,694)	$ 95,321	$ 63,260	$ 46,630	

PPL ELECTRIC UTILITIES CORPORATION
Operating Revenue and Applicable Tax
Related to Proposed Rate Increase
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	Amount
1	Additional operating revenue from proposed rate increase	$ 76,996
	Less:	
2	Provision for uncollectible accounts expense (line 1 x 0.8%) Note 1	616
3	PA gross receipts tax (line 1 x 59 mills)	4,543
4	PA Capital stock tax (D-13, page 6, line 19)	155
5	Taxable income for PA Corporate net income tax	71,682
6	PA corporate net income tax (line 5 x 9.99%)	7,161
7	Taxable income for Federal income tax	64,521
8	Federal income tax (line 7 x 35%)	22,582
9	Operating income	$ 41,939

Note 1: Excludes the provision for uncollectible accounts expense associated with the OnTrack program.

PPL ELECTRIC UTILITIES CORPORATION

Capital Stock Tax at Proposed Rates
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description		Amount
1	PA Capital Stock Tax=50%((5 Year Average Net Income/0.095)+(75%(Net Worth))		
	Net Income		
2	2003	$ 28,470	
3	2004	60,302	
4	2005	92,437	
5	2006	85,102	
6	2007 (Note 1)	92,289	
7	Total	$ 358,600	
8	Average	$ 71,720	
9	Net worth at December 31, 2007 (Note 2)	$ 1,374,515	
10	PA Capital stock value = 0.5(($71,720/0.095) + (0.75 x $1,374,515)) =		$ 892,917
11	Statutory Exemption		150
12	Value of Capital Stock less Statutory Exemption		892,767
13	Apportionment Percentage		0.895720
14	PA Capital Stock Taxable Value		$799,669
15	PA Capital Stock Tax at 2.89 mills		$ 2,311
16	Less: PA Education tax credit		(144)
17	Pa Capital Stock Tax at Proposed Rates		$ 2,167
18	Less: PA Capital Stock Tax at Present Rates (D-12, page 1, line 1)		2,012
19	Additional PA Capital Stock Tax due to Proposed Rate Increase		$ 155
	Note 1:		
20	Net Income at Present Rates (D-12, page 2, line 6)		$ 50,350
21	Net Income from Proposed Rate Increase (D-13, page 5, line 9)		41,939
22	Total 2007 Net Income		$ 92,289
	Note 2:		
23	Net Worth at Present Rates (D-12, page 2, line 9)		$ 1,332,576
24	Net Worth from Proposed Rate Increase (D-13, page 5, line 9)		41,939
25	Total 2007 Net Worth		$ 1,374,515

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Deferred Income Taxes
As of December 31, 2007
(Thousands of Dollars)

	Debit	Credit	Net	Adjustment	Adjusted
Provision					
ACRS & MACRS:					
Transmission Property	$ 4,209		$ 4,209	$ 506	$ 4,715
Distribution Property	14,984		14,984	468	15,452
General Property	513		513	(18)	495
Prior Year Tax Return Adjustments			0		0
Other 263A & Repair Allowance:					
Transmission Property		(136)	(136)	(1)	(137)
Distribution Property		(1,044)	(1,044)	19	(1,025)
General Property		(871)	(871)	5	(866)
Contributions in Aid Of Construction:					
Transmission Property		(2,907)	(2,907)	(59)	(2,966)
Distribution Property		(5,902)	(5,902)	(38)	(5,940)
Prior Year Tax Return Adjustments			0		0
Total					
Transmission Property	4,209	(3,043)	1,166	446	1,612
Distribution Property	14,984	(6,946)	8,038	449	8,487
General Property	513	(871)	(358)	(13)	(371)
Prior Year Tax Return Adjustments	0	0	0	0	0
Total	$ 19,706	$ (10,860)	$ 8,846	$ 882	9,728
Less: Deferred income taxes on T&D operations per budget					5,146
Net increase in deferred income taxes					$ 4,582

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Provision For Deferred Income Taxes
As of December 31, 2007
(Thousands of Dollars)

This adjustment provides for the annual provision for deferred income taxes due to the (1) Accelerated Cost Recovery System (ACRS) of the Economic Recovery Act of 1981 and (2) Modified Accelerated Cost Recovery System (MACRS) of the Tax Reform Act of 1986.

Line No.	Description	Amount
	Transmission Property	
1	Tax depreciation computed under ACRS and MACRS	$ 26,095
2	Book Depreciation allocated to ACRS and MACRS property	12,328
3	Excess ACRS and MACRS tax depreciation	13,767
	Distribution Property	
4	Tax depreciation computed under ACRS and MACRS	114,162
5	Book Depreciation allocated to ACRS and MACRS property	68,959
6	Excess ACRS and MACRS tax depreciation	45,203
	General Property	
7	Tax depreciation computed under ACRS and MACRS	21,698
8	Book Depreciation allocated to ACRS and MACRS property	20,212
9	Excess ACRS and MACRS/(straight-line) tax depreciation	1,486
10	Excess ACRS and MACRS tax depreciation	$ 60,456
11	Tax Rate Provisions - 35% Reversals - Average Rate Assumption Method	
12	Net annual deferred tax debit / (credit)	$ 20,662
	Less: Net provision per T&D operations per budget	
13	Provision for deferred taxes - debit	19,706
14	Provision for deferred taxes - credit	
15		19,706
16	Net increase in deferred income tax provision	$ 956

PPL ELECTRIC UTILITIES CORPORATION

Adjustment to Amortization of
Deferred Investment Tax Credit
Year Ended December 31, 2007
(Thousands of Dollars)

Line No.	Description	4% Investment Tax Credit	10% Investment Tax Credit	Total
	Transmission Property:			
1	1975	$ 37	$ 24	$ 61
2	1976	19	89	108
3	1977	0	33	33
4	1978	0	26	26
5	1979	0	33	33
6	1980	0	118	118
7	1981	0	211	211
8	1982	0	61	61
9	1983	0	2	2
10	1984	0	24	24
11	1985	0	17	17
12	1986	0	13	13
13	1987	0	9	9
14	1988	0	2	2
15	1989	0	0	0
16	1990	0	0	0
	Total Transmission Property			718
	Distribution Property:			
17	1975	87	57	144
18	1976	39	180	219
19	1977	0	118	118
20	1978	0	114	114
21	1979	0	163	163
22	1980	0	160	160
23	1981	0	161	161
24	1982	0	147	147
25	1983	0	79	79
26	1984	0	84	84
27	1985	0	117	117
28	1986	0	120	120
29	1987	0	28	28
30	1988	0	12	12
31	1989	0	3	3
32	1990	0	5	5
	Total Distribution Property			1,674
33	Total amount of amortization			2,392
34	Less: Amortization on T&D operations per budget			2,392
35	Net decrease in amortization			$ 0

PPL ELECTRIC UTILITIES CORPORATION

Exhibit JMK 2A-REVISED
Cost Allocation Study
Test Year Ending December 31, 2007

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

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PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

COST ALLOCATION STUDY

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PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

COST ALLOCATION STUDY

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

PREFACE

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

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

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

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

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

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

1. High voltage transmission facilities which are necessary to serve all customer classes;

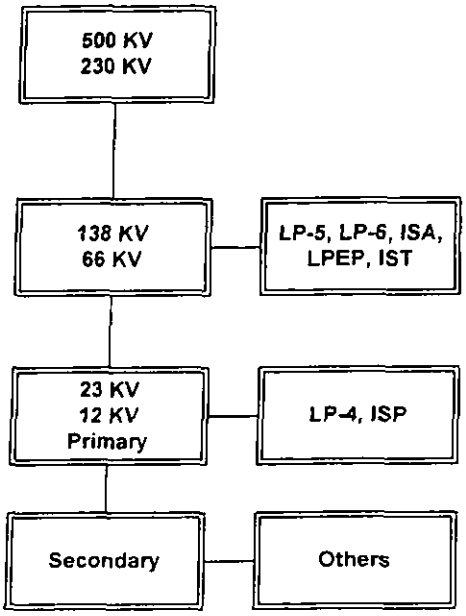
2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, LP-6, IST, LPEP, ISA and L5-S) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;

3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedules LP-4 and ISP) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and

4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

The following block diagram illustrates this functional breakdown:

SYSTEM SUPPLY



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

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of secondary facilities' investment; and

2. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments.

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

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

(1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes

(2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.

(3) Direct assignment. In a few cases, the US of A makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An

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

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

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

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

SUMMARY OF COST ALLOCATION STUDY

PRESENT AND PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

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

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	REVISED DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	LATE PAY CHARGES PRESENT RATES	R11	9,262	6,046	48	1,227	1,180	433	22	171
4	SALE OF ELECTRICITY	RRT	640,919	392,526	4,039	75,093	110,964	29,537	1,803	1,339
5	ANNUALIZATION PRESENT REVENUES	ANN	2,917	2,762	(2)	(27)	394	250	16	3
6	ADJUSTED ELECTRIC SALES	0	643,835	395,288	4,037	75,066	111,358	29,787	1,819	1,342
7	OTHER OPERATING REVENUES	ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
8	TOTAL OPERATING REVENUES	ROT	676,583	416,704	4,630	78,035	115,930	30,988	1,880	1,389
	OPERATING EXPENSES									
	OPERATION AND MAINTENENCE EXPENSES									
9	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
10	DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
11	OTHER OPER & MAINT EXPENSES	EEOT	204,705	160,239	2,695	15,735	16,072	3,881	193	199
12	TOTAL OPER & MAINT EXPENSES	EE00	339,648	245,002	5,213	27,397	35,825	9,614	483	437
	DEPRECIATION EXPENSE									
13	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
14	DISTRIBUTION	ED30	88,481	58,062	1,645	8,059	11,990	2,995	148	300
15	OTHER DEPREC EXP	EDOT	21,162	14,976	342	2,000	2,306	587	31	23
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	109,643	73,038	1,987	10,059	14,296	3,582	179	323
	TAXES									
17	CAPITAL STOCK PRESENT LEVEL	ET1	1,586	1,046	29	144	223	59	3	3
18	OTHER OTHER TAXES	ET001	9,654	6,657	164	899	1,165	303	15	11
19	DEFERRED INCOME TAXES	TXTA	8,378	5,640	143	722	1,102	287	15	12
20	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
21	GROSS RECEIPTS TAX	TXG	37,986	23,322	238	4,429	6,570	1,757	107	79
22	TOTAL PA INCOME TAX	TSIT1	9,824	1,458	(447)	2,798	4,692	1,284	95	36
23	TOTAL FED INC TAX	TFTX	33,163	6,427	(1,329)	8,916	14,832	4,060	298	114
24	TOTAL TAXES	TFIT1	98,918	43,450	(1,232)	17,756	28,355	7,690	530	253
25	TOTAL OPERATING EXPENSES	TEXP1	548,209	361,490	5,968	55,212	78,476	20,886	1,192	1,013
26	RETURN (LN 8 - 25)	PRERTN	128,374	55,214	(1,338)	22,823	37,454	10,102	688	376
27	TOTAL RATE BASE	RBX	2,020,330	1,335,498	37,413	181,070	282,895	75,577	3,830	3,070
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	6.35%	4.13%	-3.58%	12.60%	13.24%	13.37%	17.96%	12.25%
29	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	65.04%	-56.38%	198.43%	208.50%	210.55%	282.83%	192.91%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PRESENT RATE LEVELS								
	SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0
2	REVISED DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35
3	LATE PAY CHARGES PRESENT RATES	R11	27	0	0	0	56	51	1
4	SALE OF ELECTRICITY	RRT	591	36	333	538	6,515	17,569	36
5	ANNUALIZATION PRESENT REVENUES	ANN	12	(4)	3	6	(74)	(423)	0
6	ADJUSTED ELECTRIC SALES	0	603	32	336	544	6,441	17,146	36
7	OTHER OPERATING REVENUES	ROOT	12	4	24	3	332	1,512	1
8	TOTAL OPERATING REVENUES	ROT	615	36	360	547	6,773	18,658	37
	OPERATING EXPENSES								
	OPERATION AND MAINTENENCE EXPENSES								
9	TRANSMISSION	EE20	0	0	0	0	0	0	0
10	DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
11	OTHER OPER & MAINT EXPENSES	EEOT	36	13	74	9	1,196	4,357	4
12	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,633	12,785	12
	DEPRECIATION EXPENSE								
13	TRANSMISSION	ED20	0	0	0	0	0	0	0
14	DISTRIBUTION	ED30	80	29	46	19	963	4,137	9
15	OTHER DEPREC EXP	EDOT	5	1	11	1	173	708	1
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	85	30	57	20	1,136	4,845	10
	TAXES								
17	CAPITAL STOCK PRESENT LEVEL	ET1	1	0	1	0	16	62	0
18	OTHER OTHER TAXES	ET001	4	2	5	0	87	343	0
19	DEFERRED INCOME TAXES	TXTA	4	1	7	0	77	364	1
20	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(16)	(79)	0
21	GROSS RECEIPTS TAX	TXG	36	2	20	32	380	1,012	2
22	TOTAL PA INCOME TAX	TSIT1	34	(5)	16	46	169	(356)	1
23	TOTAL FED INC TAX	TFTX	107	(15)	50	143	549	(990)	3
24	TOTAL TAXES	TFIT1	185	(15)	98	221	1,262	356	7
25	TOTAL OPERATING EXPENSES	TEXP1	370	51	243	264	5,031	17,986	29
26	RETURN (LN 8 - 25)	PRERTN	245	(15)	117	283	1,742	672	8
27	TOTAL RATE BASE	RBX	818	292	819	189	20,699	78,063	94
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	29.95%	-5.14%	14.29%	149.74%	8.42%	0.86%	8.51%
29	CLASS RATE IN % OF TOTAL	PRCLRT	471.65%	-80.94%	225.04%	2358.11%	132.60%	13.54%	134.02%

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PROPOSED RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	PROPOSED REVENUE INCREASE		76,980	72,507	999	198	(932)	(339)	(125)	5
	ADJUSTED RATE REVENUES		708,637	458,987	4,990	74,064	108,852	28,765	1,656	1,173
4	LATE PAYMENT CHARGES	R11P	9,262	6,046	48	1,227	1,180	433	22	171
5	ANNUALIZATION ADJUSTMENT	ANNP	2,916	2,762	(2)	(27)	394	250	16	3
6	TOTAL SALE OF ELECTRICITY	RRTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
8	OTHER OPERATING REVENUES	ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
9	TOTAL OPERATING REVENUES	ROTP	753,563	489,211	5,629	78,233	114,998	30,649	1,755	1,394
	OPERATING EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
10	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
12	OTHER OPER & MAINT EXPENSES	EEOT	205,321	160,809	2,697	15,761	16,087	3,882	193	200
13	TOTAL OPER & MAINT EXPENSES	EE00	340,264	245,572	5,215	27,423	35,840	9,615	483	438
	DEPRECIATION EXPENSE									
14	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	88,481	58,062	1,645	8,059	11,990	2,995	148	300
16	OTHER DEPRECIATION EXPENSE	EDOT	21,162	14,976	342	2,000	2,306	587	31	23
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	109,643	73,038	1,987	10,059	14,296	3,582	179	323
	TAXES									
18	CAPITAL STOCK PROP LEVEL	ET1P	1,741	1,148	32	158	245	64	3	3
19	OTHER-W/O CAP STOCK	ET001	9,654	6,654	164	899	1,165	303	15	11
20	DEFERRED INCOME TAXES	TXTA	8,378	5,640	143	722	1,102	287	15	12
21	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
22	GROSS RECEIPTS TAX	TXG	42,528	27,600	297	4,441	6,515	1,737	100	79
23	TOTAL PA INCOME TAX	TSIT1	16,984	8,206	(353)	2,813	4,601	1,251	83	36
24	TOTAL FED INC TAX	TFTX	55,740	27,708	(1,035)	8,962	14,544	3,958	261	115
25	TOTAL TAXES	TFIT1	133,352	75,862	(782)	17,843	27,943	7,540	474	254
26	TOTAL OPERATING EXPENSES	TEXP1	583,259	394,472	6,420	55,325	78,079	20,737	1,136	1,015
27	**RETURN (LN 9 - 26)**	PRERTN	170,304	94,739	(791)	22,908	36,919	9,912	619	379
28	**TOTAL RATE BASE**	RBX	2,020,330	1,335,501	37,413	181,070	282,895	75,577	3,830	3,070
29	**RATE OF RETURN (LN 27 / LN 28)**	PRRTR	8.43%	7.09%	-2.11%	12.65%	13.05%	13.12%	16.16%	12.35%
30	**CLASS RATE IN % OF TOTAL**	PRCLRT	100.00%	84.10%	-25.03%	150.06%	154.80%	155.63%	191.70%	146.50%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PROPOSED RATE LEVELS								
	SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35
3	PROPOSED REVENUE INCREASE		(89)	9	(7)	0	541	4,213	0
	ADJUSTED RATE REVENUES		475	45	326	538	7,000	21,731	35
4	LATE PAYMENT CHARGES	R11P	27	0	0	0	56	51	1
5	ANNUALIZATION ADJUSTMENT	ANNP	12	(4)	3	6	(74)	(423)	0
6	TOTAL SALE OF ELECTRICITY	RRTP	514	41	329	544	6,982	21,359	36
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	514	41	329	544	6,982	21,359	36
8	OTHER OPERATING REVENUES	ROOT	12	4	24	3	332	1,512	1
9	TOTAL OPERATING REVENUES	ROTP	526	45	353	547	7,314	22,871	37
	OPERATING EXPENSES								
	OPERATION AND MAINTENANCE EXPENSES								
10	TRANSMISSION	EE20	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
12	OTHER OPER & MAINT EXPENSES	EEOT	36	13	74	9	1,197	4,357	4
13	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,634	12,785	12
	DEPRECIATION EXPENSE								
14	TRANSMISSION	ED20	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	80	29	46	19	963	4,137	9
16	OTHER DEPRECIATION EXPENSE	EDOT	5	1	11	1	173	708	1
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	85	30	57	20	1,136	4,845	10
	TAXES								
18	CAPITAL STOCK PROP LEVEL	ET1P	1	0	1	0	17	68	0
19	OTHER-W/O CAP STOCK	ET001	4	2	5	0	87	343	0
20	DEFERRED INCOME TAXES	TXTA	4	1	7	0	77	364	1
21	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(16)	(79)	0
22	GROSS RECEIPTS TAX	TXG	30	2	19	32	412	1,260	2
23	TOTAL PA INCOME TAX	TSIT1	26	(4)	15	46	220	39	1
24	TOTAL FED INC TAX	TFTX	80	(13)	48	143	708	257	3
25	TOTAL TAXES	TFIT1	144	(12)	94	221	1,505	2,252	7
26	TOTAL OPERATING EXPENSES	TEXP1	329	54	239	264	5,275	19,882	29
27	**RETURN (LN 9 - 26)**	PRERTN	197	(9)	114	283	2,039	2,989	8
28	**TOTAL RATE BASE**	RBX	818	292	819	189	20,699	78,063	94
29	**RATE OF RETURN (LN 27 / LN 28)**	PRRTR	24.08%	-3.08%	13.92%	149.74%	9.85%	3.83%	8.51%
30	**CLASS RATE IN % OF TOTAL**	PRCLRT	285.65%	-36.54%	165.12%	1776.28%	116.84%	45.43%	100.95%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

COST ALLOCATION STUDY – PRESENT RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

SECTION III

PART I

ASSIGNMENT TO WHOLESALE SERVICE CUSTOMERS

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	ELECTRIC PLANT IN SERVICE							
1	**TRANSMISSION FUNCTION**	Q20	SK401T	P20	1,078,578	1,078,578	0	0
	DISTRIBUTION PLANT							
	SUBSTATIONS							
2	PRIMARY	Q28	SD20	P28	276,783	0	1,694	275,089
3	SECONDARY	Q29	SD30	P29	4,099	0	0	4,099
4	DIRECTLY ASSIGNED SUBS	DAS	SK401	DAS	2,467	0	0	2,467
5	TOTAL SUBSTATIONS			PSS	283,349	0	1,694	281,655
	OVERHEAD LINES							
6	PRIMARY	Q32	SD20	P32	431,659	0	501	431,158
	SECONDARY							
7	DEMAND COMPONENT	Q33D	SD30	P33D	403,576	0	0	403,576
8	CUSTOMER COMPONENT	Q33C	SC30	P33C	524,906	0	0	524,906
9	STREET LIGHTING	Q34	SK401	P34	57,261	0	0	57,261
10	TOTAL OVERHEAD LINES			POL	1,417,402	0	501	1,416,901
	UNDERGROUND LINES							
11	PRIMARY	Q36	SD20	P36	86,315	0	162	86,153
	SECONDARY							
12	DEMAND COMPONENT	Q37D	SD30	P37D	135,350	0	0	135,350
13	CUSTOMER COMPONENT	Q37C	SC30	P37C	283,689	0	0	283,689
14	TOTAL UNDERGROUND LINES			PUG	505,354	0	162	505,192
	LINE TRANSFORMERS							
15	DEMAND COMPONENT	Q38D	SD30	P38D	170,586	0	0	170,586
16	CUSTOMER COMPONENT	Q38C	SK401	P38C	190,968	0	0	190,968
17	TOTAL LINE TRANSFORMERS			PLT	361,554	0	0	361,554
	SERVICES							
18	DEMAND COMPONENT	Q39D	SD30	P39D	-	0	0	0
19	CUSTOMER COMPONENT	Q39C	SK401	P39C	525,828	0	0	525,828
20	TOTAL SERVICES			PSV	525,828	0	0	525,828
21	**METERS**	Q43	SCW1	P43	257,749	114	60	257,575
22	**AREA LIGHTING FIXTURES**	Q46	SK401	P46	6,292	0	0	6,292
23	**STREET LIGHTING**	Q47	SK401	P47	87,979	0	0	87,979
24	**TOTAL DISTRIBUTION PLANT**			P30	3,445,507	114	2,418	3,442,976
25	**GENERAL PLANT**	Q88	SK939	P88	419,820	43,741	188	375,891
26	**INTANGIBLE PLANT**	Q95	SK939	P95	33,580	3,499	15	30,066
27	**TOTAL ELECTRIC PLANT IN SERVICE**			P00	4,977,485	1,125,932	2,621	3,848,933

* DIRECT ASIGNMENT

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

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

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	SUBTRACTIVE ADJUSTMENTS							
	ACCUM DEFERRED INCOME TAXES							
	REPAIR ALLOWANCE ELECTION							
	CONTRIBUTIONS IN AID OF CONSTRUCTION							
1	TRANSMISSION	TC45E	SK401T	DF45E	(23,403)	(23,403)	0	0
2	DISTRIBUTION	TC45F	SK401	DF45F	(65,361)	0	0	(65,361)
3	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			DF45T	(88,764)	(23,403)	0	(65,361)
	ACRS AND MACRS							
4	TRANSMISSION PROPERTY	TC46E	SK401T	DF46E	50,867	50,867	0	0
5	DISTRIBUTION PROPERTY	TC46F	SP30	DF46F	377,542	12	265	377,265
6	GENERAL PROPERTY	TC46G	SK939	DF46G	35,338	3,682	16	31,640
7	TOTAL ACRS AND MACRS			DF46T	463,747	54,561	281	408,905
	OTHER 263A & REPAIR ALLOWANCE							
8	TRANSMISSION PROPERTY		SK401T		(807)	(807)	0	0
9	DISTRIBUTION PROPERTY		SP30		40,688	1	29	40,658
10	GENERAL PROPERTY		SK939		6,984	728	3	6,253
11	TOTAL 263A & REPAIR ALLOWANCE				46,865	(78)	32	46,911
12	**TOTAL ACCUM DEFERRED INCOME TAXES**			DFT	421,848	31,080	312	390,455
13	CUSTOMER ADVANCES	AC	SK401	CA00	269	0	0	269
14	CUSTOMER DEPOSITS	AD	SCW6	DA00	16,267	317	0	15,950
15	**TOTAL SUBTRACTIVE ADJUSTMENTS**			PLDED	438,384	31,397	312	406,674
	ADJUSTED SUBTRACTIVE ADJUSTMENTS(4)				438,384	31,397	312	406,674

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	ADDITIVE ADJUSTMENTS							
	PLANT HELD FOR FUTURE USE							
1	TRANSMISSION PLANT	QF20	SK401T	PF20	18,243	18,243	0	0
2	DISTRIBUTION PLANT	QF30	SD20	PF30	2,012	0	10	2,002
3	GENERAL PLANT	QF88	SK939	PF88	0	0	0	0
4	TOTAL PLANT FUTURE USE			PF00	20,255	18,243	10	2,002
	PROFORMA ADJUSTMENT							
	DISTRIBUTION PLANT				(20,255)	(18,243)	(10)	(2,002)
5	**TOTAL ADDITIVE ADJUSTMENTS**			PLADD	0	0	0	0
6	**NET ORIG COST RATE BASE**			NOP	2,586,842	607,648	1,180	1,978,015
	WORKING CAPITAL							
	PLANT MATERIALS & SUPPLIES							
7	TRANSMISSION/DISTRIBUTION	M14	SAT2	W14	31,865	7,598	17	24,250
8	TOTAL MATERIALS & SUPPLIES			WCD	31,865	7,598	17	24,250
	WORKING CASH							
9	WORKING CASH - O & M	CASH	SWCAP	WCA	15,302	6,594	5	8,703

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	WORKING CAPITAL CONTINUED							
	WORKING CASH CONTINUED							
	PREPAYMENTS							
1	PROPERTY INSURANCE	MCPD	SAT2	WCPID	20	5	0	15
2	POSTAGE	MCPO	SK939	WCPO	35	4	0	31
3	PPUC ANNUAL ASSESS	MCPRE	SK401	WCPRE	2,415	0	0	2,415
4	**TOTAL PREPAYMENTS**			WCPT	2,470	8	0	2,462
5	ACCRUED TAXES	MCT	SP01	WCT	17,240	3,642	9	13,590
6	SUBTOTAL WORKING CAPITAL			SUBWC	66,877	17,842	31	49,004
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS							
7	SEMI ANNUAL INTEREST		SWCAP	EAS	(9,139)	(2,438)	(4)	(6,697)
8	PREFERRED DIVIDEND PAYMENT		SP01	FAS	9	2	0	7
9	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(9,130)	(2,436)	(4)	(6,690)
10	**TOTAL WORKING CASH**			CWC	25,882	7,808	10	18,063
11	**TOTAL WORKING CAPITAL**			W00	57,747	15,406	27	42,315
12	**TOTAL RATE BASE**				2,644,589	623,054	1,207	2,020,329

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	RATE BASE							
	PLANT IN SERVICE							
1	TRANSMISSION				0	0	0	0
2	DISTRIBUTION			P20	1,078,578	1,078,578	0	0
3	GENERAL & INTANGIBLE			P30	3,445,507	114	2,418	3,442,976
4	TOTAL-PLANT IN SERVICE			P0T1	453,400	47,240	203	405,957
				P00	4,977,485	1,125,932	2,621	3,848,933
	DEPRECIATION RESERVE							
5	TRANSMISSION			A20	469,510	469,510	0	0
6	DISTRIBUTION			A30	1,316,327	37	1,054	1,315,236
7	GENERAL PLANT			A88	144,989	15,106	65	129,818
8	INTANGIBLE PLANT			A95	21,433	2,233	10	19,190
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE			A00	1,952,259	486,887	1,128	1,464,244
10	**TOTAL NET PLANT IN SERVICE**			P01	3,025,226	639,045	1,493	2,384,689
11	SUBTRACTIVE ADJUSTMENTS			PLDED	438,384	31,397	312	406,674
12	ADDITIVE ADJUSTMENTS			PLADD	0	0	0	0
13	**TOTAL NET ORIG COST RATE BASE**			NOP	2,586,842	607,648	1,180	1,978,015
14	WORKING CAPITAL			W00	57,747	15,406	27	42,315
15	**TOTAL RATE BASE**			RBX	2,644,589	623,054	1,207	2,020,330

* DIRECT ASIGNMENT

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

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

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	OPERATION & MAINTENANCE EXPENSES CONTINUED							
	ADMINISTRATIVE & GENERAL EXPENSES							
1	PPUC REGULATORY	G70	SK401	EE70	4,494	0	0	4,494
2	FERC REGULATORY	G71	SC11	EE71	61	34	27	0
3	EMPLOYEE BENEFITS	G73	SK929	EE73	30,687	3,197	14	27,476
4	OTHER A & G	G75	SK929	EE75	108,654	11,321	49	97,285
5	TOT ADMIN & GENERAL EXPENSES			EE79	143,895	14,552	90	129,254
6	**TOTAL O & M BEFORE ADJUST**			EE80	574,968	239,865	192	334,911
	PROFORMA ADJUSTMENTS TO O & M EXPENSES							
7	EMPLOYEE WAGES AND BENEFITS	G81	SK929	EE81	(3,223)	(336)	(1)	(2,886)
8	RATE CASE EXPENSES	G82	SK401	EE82	833	0	0	833
9	ADJUSTMENT-INT EXP-CUST DEPOSITS		SCW6		796	15	0	781
10	SOCIAL PROGRAMS	G84	SK401	EE84	4,438	0	0	4,438
	MISC PROPOSED ADJUSTMENTS				(40)			(40)
11	ADJUSTMENT-ICE STORM DEFERRAL		SK401		1,611	0	0	1,611
12	TOTAL PROFORMA ADJUSTMENTS			EE99	4,415	(320)	(1)	4,737
13	**TOTAL OPER & MAINT EXPENSES**			EE00	579,383	239,545	190	339,648

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	DEPRECIATION EXPENSE							
1	TRANSMISSION	GD20	SK401T	ED20	20,529	20,529	0	0
	DISTRIBUTION							
	SUBSTATIONS							
2	PRIMARY	GD28	SP28	ED28	5,358	0	33	5,325
3	SECONDARY	GD29	SP29	ED29	75	0	0	75
4	TOTAL SUBSTATIONS			EDSS	5,433	0	33	5,400
	OVERHEAD LINES							
5	PRIMARY	GD32	SP32	ED32	9,907	0	12	9,895
	SECONDARY							
6	DEMAND COMPONENT	GD33D	SP33D	ED33D	9,002	0	0	9,002
7	CUSTOMER COMPONENT	GD33C	SP33C	ED33C	12,033	0	0	12,033
8	STREET LIGHTING	GD34	SP34	ED34	1,457	0	0	1,457
9	TOTAL OVERHEAD LINES			EDOL	32,399	0	12	32,387
	UNDERGROUND LINES							
10	PRIMARY	GD36	SP36	ED36	1,824	0	3	1,821
	SECONDARY							
11	DEMAND COMPONENT	GD37D	SP37D	ED37D	2,861	0	0	2,861
12	CUSTOMER COMPONENT	GD37C	SP37C	ED37C	5,997	0	0	5,997
13	TOTAL UNDERGROUND LINES			EDUG	10,682	0	3	10,679
	LINE TRANSFORMERS							
14	DEMAND COMPONENT	GD38D	SP38D	ED38D	4,594	0	0	4,594
15	CUSTOMER COMPONENT	GD38C	SP38C	ED38C	5,142	0	0	5,142
16	TOTAL LINE TRANSFORMERS			EDLT	9,736	0	0	9,736
	SERVICES							
17	DEMAND COMPONENT	GD39D	SP39D	ED39D	0	0	0	0
18	CUSTOMER COMPONENT	GD39C	SP39C	ED39C	11,963	0	0	11,963
19	TOTAL SERVICES			EDSV	11,963	0	0	11,963
20	METERS	GD43	SP43	ED43	15,813	7	4	15,802
21	AREA LIGHTING FIXTURES	GD46	SP46	ED46	238	0	0	238
22	STREET LIGHTING	GD47	SP47	ED47	2,276	0	0	2,276
23	TOTAL DISTRIBUTION			ED30	88,540	7	51	88,482
24	GENERAL	GD88	SK939	ED88	18,120	1,888	8	16,224
25	INTANGIBLE	GD95	SK939	ED95	4,871	508	2	4,361
26	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	132,060	22,931	62	109,067
	PROFORMA ADJUSTMENT TO DEPRECIATION EXPENSE							
27	TRANSMISSION & DISTRIBUTION		DAS		(2,805)	(2,457)	1	(349)
28	GENERAL & INTANGIBLE		SK939		1,033	108	0	925
29	ANNUAL DEPRECIATION EXP	GD99A	SED00	GD99A	(1,771)	(2,349)	1	577
30	TOTAL PROFORMA ADJUSTMENTS			GD99	(1,771)	(2,349)	1	577
31	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00A	130,289	20,582	63	109,643

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	TAXES							
	TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS							
1	CAPITAL STOCK	GT1	SP01	ET1	3,021	638	1	2,381
2	CAPITAL STOCK ADJUSTMENT	GT1A	SP01	ET1A	(1,009)	(213)	(0)	(795)
3	PUBLIC UTILITY REALTY	GT3	SP01	ET3	5,226	1,104	3	4,119
4	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	SP01	ET3A	(510)	(108)	(0)	(402)
5	PAYROLL TAXES	GP01	SK939	EP01	6,822	711	3	6,108
6	PAYROLL TAXES ADJUSTMENT	GP01A	SK939	EP01A	(191)	(20)	(0)	(171)
7	**TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS**			**ET01**	**13,359**	**2,112**	**6**	**11,241**
8	TOTAL AT PROPOSED LEVEL			ET01P	13,359	2,112	6	11,241
	INVESTMENT TAX CREDIT AMORTIZATION							
9	TRANSMISSION	ITDA91	SK401T	TXA91	(718)	(718)	0	0
10	DISTRIBUTION	ITDA92	SP30	TXA92	(1,674)	(0)	(1)	(1,673)
11	TOTAL INVESTMENT TAX CREDIT			TX93	(2,392)	(718)	(1)	(1,673)

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	DEFERRED INCOME TAXES							
1	ADJUST GROSS RECEIPTS TAX	ITD02	SRRBG	TX02	(101)	(25)	0	(76)
	CONTRIBUTIONS IN AID OF CONSTRUCTION							
2	TRANSMISSION	ITD04	SK401T	TX04	(2,907)	(2,907)	0	0
3	DISTRIBUTION	ITD06	SK401	TX06	(5,902)	0	0	(5,902)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TX11	(8,809)	(2,907)	0	(5,902)
5	VACATION PAY	ITD08	SK939	TX08	(141)	(15)	(0)	(126)
6	PENSION/POST EMPL/SEVERENCE	ITD24	SK939	TX24	(3,259)	(340)	(1)	(2,918)
7	ENVIRONMENTAL CLEANUP	ITD30	SP00	TX30	177	40	0	137
8	**BALANCE CARRIED FORWARD DEFERRED INCOME TAXES**			TXST	(12,133)	(3,246)	(1)	(8,885)

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	BALANCE BROUGHT FORWARD							
1	**DEFERRED INCOME TAXES CONTINUED**			TXST	(12,133)	(3,246)	(1)	(8,885)
	ACRS AND MACRS							
2	TRANSMISSION PROPERTY	ITD46E	SK401T	TX46E	4,209	4,209	0	0
3	DISTRIBUTION PROPERTY	ITD46F	SP30	TX46F	14,984	0	11	14,973
4	GENERAL PROPERTY	ITD46G	SK939	TX46G	513	53	0	459
5	TOTAL ACRS AND MACRS			TX46T	19,706	4,263	11	15,432
	OTHER 263A & REPAIR ALLOWANCE							
6	TRANSMISSION PROPERTY		SK401T		(136)	(136)	0	0
7	DISTRIBUTION PROPERTY		SP30		(1,044)	(0)	(1)	(1,043)
8	GENERAL PROPERTY		SK939		(871)	(91)	(0)	(780)
9	TOTAL OTHER 263A & REPAIR ALLOWANCE				(2,051)	(227)	(1)	(1,823)
10	CONSUMER EDUCATION	ITD49	SK401	TX49	1,123	0	0	1,123
11	LOSS ON REACQUIRED DEBT	ITD54	SP00	TX54	(1,376)	(311)	(1)	(1,064)
12	BAD DEBTS	ITD62	SK401	TX62	680	0	0	680
13	PA NOL DEF TAX ASSET	ITD47	SP01		130	27	0	102
14	RATE REFUND	ITD48	SK401		(933)	0	0	(933)
15	**TOTAL DEFERRED INCOME TAXES**			TXT	5,146	506	8	4,632
	PROFORMA ADJUSTMENTS DEFERRED TAXES							
16	DEFERRED INCOME TAX ADJUSTMENT	ITD71	DAS	TX71	4,582	830	6	3,746
17	TOTAL PROFORMA ADJUSTMENTS DEFERRED TAXES				4,582	830	6	3,746
18	**TOTAL ADJUST DEFERRED INC TAXES**			TXTA	9,728	1,336	14	8,378

* DIRECT ASIGNMENT

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

OPERATING EXPENSES

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	OPERATING EXPENSES							
1	O & M TRANSMISSION			EE20	225,307	225,307	0	0
2	O & M DISTRIBUTION			EE30	135,050	6	101	134,943
3	O & M CUSTOMER ACCOUNTS			EE56	50,625	0	1	50,624
4	O & M CUST SVC & INFO			EE64	17,247	0	0	17,247
5	O & M SALES			EE65	2,843	0	0	2,843
6	O & M ADMIN & GENERAL			EE79	143,895	14,552	90	129,254
7	ADJUSTS TO O & M EXPENSES			EE99	4,415	(320)	(1)	4,737
8	TOTAL OPER & MAINT EXPENSES			EE00	579,383	239,545	190	339,648
9	DEPRECIATION & AMORTIZATION			ED00A	130,289	20,582	63	109,643
10	TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	13,359	2,112	6	11,241
11	GROSS RECEIPTS TAX			TXG	50,536	12,550	0	37,986
12	TOTAL ADJUST DEFERRED INC TAXES			TXTA	9,728	1,336	14	8,378
13	NET INVESTMENT TAX CREDIT			TX93	(2,392)	(718)	(1)	(1,673)
14	**OP EXPENSES PRIOR INCOME TAX**			OEBT	780,903	275,407	272	505,224
	PA AND FEDERAL INCOME TAXES BASED ON PRESENT REVENUES							
15	**TOTAL PA INCOME TAX**			TSTX	16,546	6,754	(32)	9,824
16	**TOTAL FED INC TAX**			TFTX	54,507	21,441	(96)	33,162
17	**TOTAL TAXES**			TX99	142,285	43,475	(109)	98,919
18	**TOTAL OPERATING EXPENSES**			TOE	851,956	303,602	144	548,210

* DIRECT ASIGNMENT

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

OPERATING REVENUES

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	OPERATING REVENUES							
	SALE OF ELECTRICITY							
1	TRANSMISSION REVENUES	TREV			211,231	211,231	0	0
2	DISTRIBUTION REVENUES				631,715			631,715
3	REMAND SETTLEMENT				(58)	0		(58)
4	REVISED DISTRIBUTION REVENUES	DREV			631,657	0	0	631,657
5	LATE PAYMENT CHARGES	S11		R11	8,923	0	0	8,923
	PROFORMA ADJUSTMENT				339			339
6	ANNUALIZATION	ANN			4,395	1,478	0	2,917
7	ADJ'D ELECT REVENUES				856,545	212,709	0	643,836
	OTHER OPERATING REVENUES							
8	MISCELLANEOUS SERVICE REVS	S20	SK401	R20	0	0	0	0
	PROFORMA ADJUSTMENT				369			369
	RENT-ELECTRIC PROPERTY							
9	TRANSMISSION RELATED	S23	SK401T	R23	903	903	0	0
10	DISTRIBUTION RELATED	S24	SK401	R24	29,693	0	0	29,693
	OTHER ELECTRIC REVENUE							
11	TRANSMISSION RELATED	S26	SK401T	R26	149,006	149,006	0	0
12	DISTRIBUTION RELATED	S27	SK401	R27	2,686	0	0	2,686
13	OTHER	S37	SK939	R37	0	0	0	0
14	TOTAL OTHER OPERATING REVS			ROOT	182,658	149,909	0	32,749
15	TOTAL OPERATING REVENUES			ROT	1,039,203	362,618	0	676,584
16	**BASE FOR GROSS RECEIPTS TAX**			RRBG	856,545	212,709	0	643,836
17	GROSS RECEIPTS TAX @ 5.9%			TXGR	50,536	12,550	0	37,986

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

INCOME TAX

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	DERIVATION-							
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS							
1	OPERATING REVENUES			ROT	1,039,203	362,618	0	676,584
	MINUS:OPERATING EXPENSES							
2	OP EXPENSES PRIOR INCOME TAX			OEBT	780,903	275,407	272	505,224
3	EQUALS: TAXABLE INCOME			TAXI	258,300	87,211	(272)	171,360
	PLUS: ADJUSTMENTS TO							
4	TAXABLE INCOME			TAT	(82,710)	(17,969)	(39)	(64,702)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS			TNI	175,589	69,243	(312)	106,658
	PA INCOME TAX CALCULATION							
6	TAXABLE NET INCOME			TNI	175,589	69,243	(312)	106,658
7	**TOTAL SPECIAL DEDUCTIONS**			TASI	(9,959)	(1,634)	(5)	(8,320)
8	PA TAXABLE INCOME			TSTI	165,630	67,609	(317)	98,338
9	PA APPORTIONMENT PERCENTAGE				100%	100%	100%	100%
10	PA TAXABLE INCOME			TSTIF	165,630	67,609	(317)	98,338
11	PA INCOME TAX @ 9.99%			GSIT	16,546	6,754	(32)	9,824
12	PA TAX CREDITS			TS20	0	0	0	0
13	PA INCOME TAX ADJUSTMENTS			TSTA	0	0	0	0
14	**TOTAL PA INCOME TAX**			TSIT1	16,546	6,754	(32)	9,824
	FEDERAL INC TAX CALCULATION							
15	TAXABLE NET INCOME			TNI	175,589	69,243	(312)	106,658
	DEDUCTIONS							
16	PA INCOME TAX			TSIT1	16,546	6,754	(32)	9,824
17	TOTAL DEDUCTIONS			TSFS	16,546	6,754	(32)	9,824
18	FEDERAL TAXABLE INCOME			TFTI	159,043	62,488	(280)	96,834
19	FEDERAL INCOME TAX @ 35.0%			GFIT	55,665	21,871	(98)	33,892
20	FEDERAL INCOME TAX CREDITS & ADJUSTMENTS			TAFI	(1,158)	(430)	2	(730)
21	**TOTAL FEDERAL INCOME TAX**			TFIT1	54,507	21,441	(96)	33,162

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	ADJUSTMENTS TO TAXABLE INCOME							
1	INTEREST EXPENSE	ITA1	SRBX	TA1	(74,500)	(17,560)	(34)	(56,906)
2	DEFERRED INCOME TAXES			TXTA	9,728	1,336	14	8,378
3	NET INVESTMENT TAX CREDIT			TX93	(2,392)	(718)	(1)	(1,673)
	BOOK DEPRECIATION & AMORTIZATION							
4	TRANSMISSION	ITAD13	SK401T	TAD13	20,529	20,529	0	0
5	DISTRIBUTION	ITAE13	SED30	TAE13	88,540	7	51	88,482
6	GENERAL & INTANGIBLE	ITAF13	SED88	TAF13	22,991	2,395	10	20,585
7	ANNUAL DEPRECIATION EXP	GD99A	DAS	GD99A	(1,771)	(2,349)	1	577
8	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	130,289	20,582	63	109,643
	TAX DEPRECIATION & AMORTIZATION							
9	TRANSMISSION	ITAD15	SK401T	TAD15	(26,447)	(26,447)	0	0
10	DISTRIBUTION	ITAE15	SED30	TAE15	(114,848)	(9)	(67)	(114,772)
11	GENERAL & INTANGIBLE	ITAF15	SED88	TAF15	(22,525)	(2,347)	(10)	(20,168)
12	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(163,820)	(28,803)	(77)	(134,940)
13	POST RETIREMENT BENEFITS	ITA20	SK939	TA20	560	58	0	501
	BALANCE CARRIED FORWARD							
14	**ADJUSTMENTS TO TAXABLE INCOME**			TAST1	(100,135)	(25,104)	(35)	(74,996)

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
1	**BALANCE BROUGHT FORWARD ADJUSTMENTS TO TAXABLE INCOME CONTINUED**			TAST1	(100,135)	(25,104)	(35)	(74,996)
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	SK939	TA27	440	46	0	394
3	VACATION PAY	ITA28	SK939	TA28	340	35	0	304
4	PENSION EXPENSE	ITA30	SK939	TA30	5,614	585	3	5,027
5	POST EMPL BENE/VERP	ITA37	SK939	TA37	42	4	0	38
6	ENVIRONMENTAL CLEANUP	ITA45	SP00	TA45	(426)	(96)	(0)	(329)
7	**BALANCE CARRIED FORWARD ADJUSTMENTS TO TAXABLE INCOME**			TAST2	(94,125)	(24,530)	(32)	(69,563)

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
1	**BALANCE BROUGHT FORWARD ADJUSTMENTS TO TAXABLE INCOME CONTINUED**			TAST2	(94,125)	(24,530)	(32)	(69,563)
2	REACQUIRED DEBT COSTS	ITA48	SP00	TA48	3,316	750	2	2,564
3	BAD DEBTS & PROPERTY DAMAGE	ITA54	SK401	TA54	(1,639)	0	0	(1,639)
	ADJUST SALES OF PROPERTY							
4	TRANSMISSION PROPERTY	ITA84E	SK401T	TA84E	(731)	(731)	0	0
5	DISTRIBUTION PROPERTY	ITA84F	SP30	TA84F	(9)	(0)	(0)	(9)
6	GENERAL PROPERTY	ITA84G	SK939	TA84G	0	0	0	0
7	TOTAL ADJUST OF SALES PROPERTY			TA84	(740)	(731)	(0)	(9)
	REMOVAL COSTS							
8	TRANSMISSION PROPERTY	ITA60	SK401T	TA60	(1,288)	(1,288)	0	0
9	DISTRIBUTION PROPERTY	ITA62	SP30	TA62	(10,111)	(0)	(7)	(10,104)
10	TOTAL REMOVAL COSTS			TA64	(11,399)	(1,288)	(7)	(10,104)
	OTHER 263A & REPAIR ALLOWANCE							
11	TRANSMISSION PROPERTY	ITA101	SK401T		342	342	0	0
12	DISTRIBUTION PROPERTY	ITA103	SP30		528	0	0	528
13	GENERAL PROPERTY	ITA102	SK939		129	13	0	116
14	TOTAL OTHER 263A & REPAIR ALLOW				999	355	0	643
15	RATE REFUND	ITA105	SK401		2,249	0	0	2,249
16	**BALANCE CARRIED FORWARD ADJUSTMENTS TO TAXABLE INCOME**			TAST3	(101,339)	(25,444)	(37)	(75,859)

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
1	**BALANCE BROUGHT FORWARD**							
	ADJUSTMENTS TO TAXABLE INCOME CONTINUED			TAST3	(101,339)	(25,444)	(37)	(75,859)
2	SERP	ITA70	SK939	TA70	338	35	0	303
3	ESOP DIVIDEND	ITA72	SK939	TA72	(4,862)	(507)	(2)	(4,353)
	CONTRIBUTIONS IN AID OF CONSTRUCTION							
4	TRANSMISSION	ITA78	SK401T	TA78	7,964	7,964	0	0
5	DISTRIBUTION	ITA80	SK401	TA80	18,023	0	0	18,023
6	TOTAL CIAC			TA81	25,987	7,964	0	18,023
7	ADJ G R TAX - CASH BASIS	ITA87	SRRBG	TA87	243	60	0	183
8	CONSUMER EDUCATION	ITA90	SK401	TA90	(2,707)	0	0	(2,707)
9	PREFERRED DIV PD CREDIT	ITA95	SP01	TA95	(370)	(78)	(0)	(292)
10	**TOTAL ADJ'S TO TAXABLE INCOME**			TAT	(82,710)	(17,969)	(39)	(64,702)

* DIRECT ASIGNMENT

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

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

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	WAGES AND SALARIES ALLOCATOR							
	CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL							
1	TRANSMISSION	K904	SK401T	K905	8,501	8,501	0	0
2	DISTRIBUTION	K906	SP30	K907	51,928	2	36	51,889
3	CUSTOMER ACCTS	K920	SC10	K921	18,576	0	0	18,576
4	CUSTOMER SERV & INFO	K922	SC10	K923	1,327	0	0	1,327
5	SALES	K924	SK401	K925	1,275	0	0	1,275
6	**TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL**			K929	81,606	8,503	37	73,067
7	ALLOCATOR			SK929	100.000%	10.419%	0.045%	89.536%
8	ADMIN & GENERAL	K930	SK929	K931	4,512	470	2	4,040
9	**TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL**			K939	86,118	8,973	39	77,107
10	ALLOCATOR			SK939	100.000%	10.419%	0.045%	89.536%

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	CUSTOMERS, WEIGHTED							
	A - EXPRESSED IN $1,000							
1	METER INVESTMENT	CW1			257,749	114	67	257,568
2	ALLOCATOR			SCW1	100.000%	0.044%	0.026%	99.930%
3	METER READING EXPENSE	CW2			3,156	0	0.02	3,156
4	ALLOCATOR			SCW2	100.000%	0.000%	0.001%	99.999%
5	LATE PAYMENTS	CW4			8,923	0	0	8,923
6	ALLOCATOR			SCW4	100.000%	0.000%	0.000%	100.000%
7	CUSTOMER DEPOSITS	CW6			16,267	317	0	15,950
8	ALLOCATOR			SCW6	100.000%	1.947%	0.000%	98.053%
	B - EXPRESSED IN UNITS							
	C-CUSTOMERS, UNITS							
9	END OF YEAR CUSTOMERS	C10			1,388,917	10	8	1,388,899
10	ALLOCATOR			SC10	100.000%	0.001%	0.001%	99.999%
11	FERC SYSTEM CUSTOMERS	C11			18	10	8	0
12	ALLOCATOR			SC11	100.000%	55.556%	44.444%	0.000%
13	SECONDARY CUSTOMERS	C30			1,387,675	0	0	1,387,675
14	ALLOCATOR			SC30	100.000%	0.000%	0.000%	100.000%
	D-DEMANDS (KW)							
15	TRANSMISSION LEVEL DEMANDS	D10			6,309,554	138,618	26,363	6,144,573
16	ALLOCATOR			SD10	100.000%	2.197%	0.418%	97.385%
17	PRIMARY LEVEL DEMANDS	D20			7,375,540	0	36,358	7,339,182
18	ALLOCATOR			SD20	100.000%	0.000%	0.493%	99.507%
19	SECONDARY LEVEL DEMANDS	D30			6,180,499	0	0	6,180,499
20	ALLOCATOR			SD30	100.000%	0.000%	0.000%	100.000%
	E-DIRECT ASSIGNMENT							
21	100% TO PENNA JURISDICTION	K401			1	0	0	1
22	ALLOCATOR			SK401	100.000%	0.000%	0.000%	100.000%
23	100% TO TRANSMISSION	K401T			1	1	0	0
24	ALLOCATOR			SK401T	100.000%	100.000%	0.000%	0.000%
	OTHER							
25	TAXABLE INCOME - FEDERAL				146,491	57,741	(262)	89,012
26	ALLOCATOR			FIT	100.000%	39.416%	-0.179%	60.762%
27	TAXES			TTX	140,025	40,483	(107)	99,649
28	ALLOCATOR				100.000%	28.911%	-0.076%	71.165%

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	PROGRAM GENERATED ALLOCATORS							
1	**TOTAL NET ELECTRIC PLANT**			P01	3,025,226	639,045	1,493	2,384,689
2	ALLOCATOR			SP01	100.000%	21.124%	0.049%	78.827%
3	**TOTAL ELECTRIC PLANT IN SVC**			P00	4,977,485	1,125,932	2,621	3,848,933
4	ALLOCATOR			SP00	100.000%	22.620%	0.053%	77.327%
5	**TOTAL TRANS/DIST PLANT**			AT2	4,524,085	1,078,692	2,418	3,442,976
6	ALLOCATOR			SAT2	100.000%	23.843%	0.053%	76.103%
	WORKING CAPITAL ALLOCATOR							
	O&M LESS UNCOLLECTIBLE ACCOUNTS							
7	**TOTAL APPLICABLE EXPENSE**			WCAP	555,883	239,545	190	316,148
8	ALLOCATOR			SWCAP	100.000%	43.093%	0.034%	56.873%
9	**WORKING CAPITAL REQUIRED**		SWCAP	REQD	16,296	7,022	6	9,268
10	ALLOCATOR			SREQD	100.000%	43.093%	0.034%	56.873%
11	**TOTAL RATE BASE EXCL INT & DIV**			RBX	2,653,719	625,490	1,211	2,027,019
12	ALLOCATOR			SRBX	100.000%	23.570%	0.046%	76.384%
13	**NET ORIGINAL COST RATE BASE**			NOP	2,586,842	607,648	1,180	1,978,015
14	ALLOCATOR			SNOP	100.000%	23.490%	0.046%	76.464%
15	**BASE FOR GROSS RECEIPTS TAX**			RRBG	856,545	212,709	0	643,836
16	ALLOCATOR			SRRBG	100.000%	24.833%	0.000%	75.167%

* DIRECT ASIGNMENT

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

		Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
	PROGRAM GENERATED ALLOCATORS							
	DEPRECIATION AND AMORTIZATION EXPENSE							
1	TOTAL DEPRECIATION EXPENSE			ED00	132,060	22,931	62	109,067
2	ALLOCATOR			SED00	100.000%	17.364%	0.047%	82.589%
3	DISTRIBUTION DEPRECIATION EXPENSE			ED30	88,540	7	51	88,482
4	ALLOCATOR			SED30	100.000%	0.008%	0.058%	99.934%
5	GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	22,991	2,395	10	20,585
6	ALLOCATOR			SED88	100.000%	10.419%	0.045%	89.536%
7	TOTAL DISTRIBUTION PLANT			P30	3,445,507	114	2,418	3,442,976
8	ALLOCATOR			SP30	100.000%	0.003%	0.070%	99.927%
9	PRIMARY SUBSTATIONS PLANT			P28	276,783	0	1,694	275,089
10	ALLOCATOR			SP28	100.000%	0.000%	0.612%	99.388%
11	SECONDARY SUBSTATIONS PLANT			P29	4,099	0	0	4,099
12	ALLOCATOR			SP29	100.000%	0.000%	0.000%	100.000%
13	PRIMARY OHL PLANT			P32	431,659	0	501	431,158
14	ALLOCATOR			SP32	100.000%	0.000%	0.116%	99.884%
15	SECONDARY OHL DEMAND COMP			P33D	403,576	0	0	403,576
16	ALLOCATOR			SP33D	100.000%	0.000%	0.000%	100.000%
17	SECONDARY OHL CUSTOMER COMP			P33C	524,906	0	0	524,906
18	ALLOCATOR			SP33C	100.000%	0.000%	0.000%	100.000%
19	STREET LIGHTING OHL PLANT			P34	57,261	0	0	57,261
20	ALLOCATOR			SP34	100.000%	0.000%	0.000%	100.000%
21	PRIMARY UGL PLANT			P36	86,315	0	162	86,153
22	ALLOCATOR			SP36	100.000%	0.000%	0.188%	99.812%
23	SECONDARY UGL DEMAND COMP			P37D	135,350	0	0	135,350
24	ALLOCATOR			SP37D	100.000%	0.000%	0.000%	100.000%
25	SECONDARY UGL CUSTOMER COMP			P37C	283,689	0	0	283,689
26	ALLOCATOR			SP37C	100.000%	0.000%	0.000%	100.000%
27	LINE TRANSFORMERS DEMAND COMP			P38D	170,586	0	0	170,586
28	ALLOCATOR			SP38D	100.000%	0.000%	0.000%	100.000%
29	LINE TRANSFORMERS CUSTOMER COMP			P38C	190,968	0	0	190,968
30	ALLOCATOR			SP38C	100.000%	0.000%	0.000%	100.000%
31	SERVICES DEMAND COMPONENT			P39D	0	0	0	0
32	ALLOCATOR			SP39D	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
33	SERVICES CUSTOMER COMPONENT			P39C	525,828	0	0	525,828
34	ALLOCATOR			SP39C	100.000%	0.000%	0.000%	100.000%
35	METER PLANT			P43	257,749	114	60	257,575
36	ALLOCATOR			SP43	100.000%	0.044%	0.023%	99.932%
37	AREA LIGHTING FIXTURES			P46	6,292	0	0	6,292
38	ALLOCATOR			SP46	100.000%	0.000%	0.000%	100.000%
39	STREET LIGHTING PLANT			P47	87,979	0	0	87,979
40	ALLOCATOR			SP47	100.000%	0.000%	0.000%	100.000%

* DIRECT ASIGNMENT

SECTION III

PART II

ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	ELECTRIC PLANT IN SERVICE											
1	**TRANSMISSION FUNCTION**	Q20	RD10	P20	0	0	0	0	0	0	0	0
	DISTRIBUTION PLANT											
	SUBSTATIONS											
2	PRIMARY	Q28	RD20	P28	275,089	129,748	6,946	19,573	69,952	41,291	2,137	0
3	SECONDARY	Q29	RD30	P29	4,099	2,296	123	346	1,238	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	2,467	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	281,655	132,045	7,069	19,919	71,190	41,291	2,137	0
	OVERHEAD LINES											
6	PRIMARY	Q32	RD20	P32	431,158	203,360	10,887	30,677	109,639	64,717	3,350	0
	SECONDARY											
7	DEMAND COMPONENT	Q33D	RD30	P33D	403,576	226,035	12,099	34,098	121,868	0	0	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	524,906	453,802	5,223	55,640	8,472	0	0	0
9	STREET LIGHTING	Q34	RK405	P34	57,261	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			POL	1,416,901	883,195	28,209	120,415	239,979	64,717	3,350	0
	UNDERGROUND LINES											
11	PRIMARY	Q36	RD20	P36	86,153	40,635	2,175	6,130	21,908	12,932	669	0
	SECONDARY											
12	DEMAND COMPONENT	Q37D	RD30	P37D	135,350	75,807	4,058	11,436	40,872	0	0	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	283,689	245,260	2,823	30,071	4,579	0	0	0
14	TOTAL UNDERGROUND LINES			PUG	505,192	361,702	9,056	47,637	67,359	12,932	669	0
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	Q38D	RD30	P38D	170,586	95,542	5,114	14,413	51,512	0	0	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	190,968	158,616	1,829	23,623	6,063	0	0	0
17	TOTAL LINE TRANSFORMERS			PLT	361,554	254,158	6,943	38,036	57,575	0	0	0
	SERVICES											
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	525,828	444,156	5,116	61,617	13,340	0	0	0
20	TOTAL SERVICES			PSV	525,828	444,156	5,116	61,617	13,340	0	0	0
21	**METERS**	Q43	RCW1	P43	257,575	176,387	6,115	24,495	31,246	7,230	255	4,894
22	**AREA LIGHTING FIXTURES**	Q44	RK403	P44	6,292	0	0	0	0	0	0	0
23	**STREET LIGHTING**	Q46	RK405	P46	87,979	0	0	0	0	0	0	0
24	**TOTAL DISTRIBUTION PLANT**			P30	3,442,977	2,251,637	62,508	312,119	480,689	126,170	6,411	4,894
25	DEMAND COMPONENT			P30D	1,508,481	773,424	41,402	116,673	416,989	118,940	6,156	0
26	CUSTOMER COMPONENT			P30C	1,934,496	1,478,213	21,106	195,446	63,700	7,230	255	4,894
27	**GENERAL PLANT**	Q88	K939	P88	375,891	266,383	6,046	35,553	40,726	10,378	526	386
28	DEMAND COMPONENT		DK939	P88D	116,954	59,966	3,213	9,043	32,326	9,223	477	0
29	CUSTOMER COMPONENT		CK939	P88C	258,937	206,417	2,833	26,510	8,400	1,155	49	386
30	**INTANGIBLE PLANT**	Q95	K939	P95	30,066	21,307	484	2,843	3,258	830	42	31
31	DEMAND COMPONENT		DK939	P95D	9,355	4,797	257	723	2,586	738	38	0
32	CUSTOMER COMPONENT		CK939	P95C	20,711	16,510	227	2,120	672	92	4	31
33	**TOTAL ELECTRIC PLANT IN SERVICE**			P00	3,848,936	2,539,341	69,038	350,515	524,673	137,378	6,979	5,311
34	DEMAND COMPONENT			P00D	1,634,795	838,197	44,872	126,439	451,901	128,901	6,671	0
35	CUSTOMER COMPONENT			P00C	2,214,141	1,701,144	24,166	224,076	72,772	8,477	308	5,311

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	ELECTRIC PLANT IN SERVICE										
1	**TRANSMISSION FUNCTION**	Q20	RD10	P20	0	0	0	0	0	0	0
	DISTRIBUTION PLANT										
	SUBSTATIONS										
2	PRIMARY	Q28	RD20	P28	0	0	0	0	4,368	1,073	0
3	SECONDARY	Q29	RD30	P29	0	0	0	0	77	19	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	2,467	0	0	0	0
5	TOTAL SUBSTATIONS			PSS	0	0	2,467	0	4,445	1,092	0
	OVERHEAD LINES										
6	PRIMARY	Q32	RD20	P32	0	0	0	0	6,847	1,682	0
	SECONDARY										
7	DEMAND COMPONENT	Q33D	RD30	P33D	0	0	0	0	7,607	1,869	0
8	CUSTOMER COMPONENT	Q33C	RC30	P33C	0	0	0	0	1,244	530	0
9	STREET LIGHTING	Q34	RK405	P34	0	0	0	0	0	57,261	0
10	TOTAL OVERHEAD LINES			POL	0	0	0	0	15,698	61,342	0
	UNDERGROUND LINES										
11	PRIMARY	Q36	RD20	P36	0	0	0	0	1,368	336	0
	SECONDARY										
12	DEMAND COMPONENT	Q37D	RD30	P37D	0	0	0	0	2,551	627	0
13	CUSTOMER COMPONENT	Q37C	RC30	P37C	0	0	0	0	672	287	0
14	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	4,591	1,250	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	Q38D	RD30	P38D	0	0	0	0	3,216	790	0
16	CUSTOMER COMPONENT	Q38C	RCW8	P38C	0	0	0	0	657	180	0
17	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	3,873	970	0
	SERVICES										
18	DEMAND COMPONENT	Q39D	RD30K	P39D	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT	Q39C	RCW9	P39C	0	0	0	0	1,599	0	0
20	TOTAL SERVICES			PSV	0	0	0	0	1,599	0	0
21	**METERS**	Q43	RCW1	P43	1,308	474	80	304	4,636	0	149
22	**AREA LIGHTING FIXTURES**	Q44	RK403	P44	0	0	0	0	0	6,292	0
23	**STREET LIGHTING**	Q46	RK405	P46	0	0	0	0	0	87,979	0
24	**TOTAL DISTRIBUTION PLANT**			P30	1,308	474	2,547	304	34,842	158,925	149
25	DEMAND COMPONENT			P30D	0	0	2,467	0	26,034	6,396	0
26	CUSTOMER COMPONENT			P30C	1,308	474	80	304	8,808	152,529	149
27	**GENERAL PLANT**	Q88	K939	P88	104	34	207	23	3,057	12,445	13
28	DEMAND COMPONENT		DK939	P88D	0	0	191	0	2,019	492	0
29	CUSTOMER COMPONENT		CK939	P88C	104	34	16	23	1,038	11,953	13
30	**INTANGIBLE PLANT**	Q95	K939	P95	8	3	16	2	244	995	1
31	DEMAND COMPONENT		DK939	P95D	0	0	15	0	161	39	0
32	CUSTOMER COMPONENT		CK939	P95C	8	3	1	2	83	956	1
33	**TOTAL ELECTRIC PLANT IN SERVICE**			P00	1,420	511	2,770	329	38,143	172,365	163
34	DEMAND COMPONENT			P00D	0	0	2,673	0	28,214	6,927	0
35	CUSTOMER COMPONENT			P00C	1,420	511	97	329	9,929	165,438	163

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DEPRECIATION RESERVE											
1	**TRANSMISSION FUNCTION**	H20	RD10	A20	0	0	0	0	0	0	0	0
	DISTRIBUTION PLANT											
	SUBSTATIONS											
2	PRIMARY	H28	RD20	A28	103,399	48,769	2,611	7,357	26,293	15,520	803	0
3	SECONDARY	H29	RD30	A29	1,579	884	47	133	477	0	0	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	1,585	0	0	0	0	0	0	0
5	TOTAL SUBSTATIONS			AST	106,563	49,655	2,658	7,490	26,770	15,520	803	0
	OVERHEAD LINES											
6	PRIMARY	H32	RD20	A32	151,046	71,242	3,814	10,747	38,409	22,672	1,174	0
	SECONDARY											
7	DEMAND COMPONENT	H33D	RD30	A33D	144,956	81,187	4,346	12,247	43,772	0	0	0
8	CUSTOMER COMPONENT	H33C	RC30	A33C	184,167	159,220	1,832	19,522	2,972	0	0	0
9	STREET LIGHTING	H34	RK405	A34	18,132	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			AOL	498,301	311,649	9,992	42,516	85,153	22,672	1,174	0
	UNDERGROUND LINES											
11	PRIMARY	H36	RD20	A36	26,443	12,472	668	1,881	6,724	3,969	205	0
	SECONDARY											
12	DEMAND COMPONENT	H37D	RD30	A37D	41,537	23,264	1,245	3,509	12,543	0	0	0
13	CUSTOMER COMPONENT	H37C	RC30	A37C	87,059	75,266	866	9,228	1,405	0	0	0
14	TOTAL UNDERGROUND LINES			AUG	155,039	111,004	2,779	14,618	20,672	3,969	205	0
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	H38D	RD30	A38D	71,089	39,816	2,131	6,006	21,467	0	0	0
16	CUSTOMER COMPONENT	H38C	RCW8	A38C	79,584	66,102	762	9,845	2,527	0	0	0
17	TOTAL LINE TRANSFORMERS			ALT	150,673	105,918	2,893	15,851	23,994	0	0	0
	SERVICES											
18	DEMAND COMPONENT	H39D	RD30K	A39D	0	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT	H39C	RCW9	A39C	267,091	225,606	2,599	31,298	6,776	0	0	0
20	TOTAL SERVICES			ASV	267,091	225,606	2,599	31,298	6,776	0	0	0
21	**METERS**	H43	RCW1	A43	84,664	57,978	2,010	8,052	10,271	2,377	84	1,609
22	**AREA LIGHTING FIXTURES**	H44	RK403	A44	3,571	0	0	0	0	0	0	0
23	**STREET LIGHTING**	H46	RK405	A46	49,334	0	0	0	0	0	0	0
24	**TOTAL DISTRIBUTION PLANT**			A30	1,315,236	861,809	22,931	119,825	173,636	44,538	2,266	1,609
25	DEMAND COMPONENT			A30D	541,634	277,639	14,862	41,880	149,685	42,161	2,182	0
26	CUSTOMER COMPONENT			A30C	773,602	584,170	8,069	77,945	23,951	2,377	84	1,609
27	**GENERAL PLANT**	H88	K939	A88	129,818	91,999	2,088	12,279	14,065	3,584	182	133
28	DEMAND COMPONENT		DK939	A88D	40,391	20,710	1,110	3,123	11,164	3,185	165	0
29	CUSTOMER COMPONENT		CK939	A88C	89,427	71,289	978	9,156	2,901	399	17	133
30	**INTANGIBLE PLANT**	H95	K939	A95	19,190	13,600	309	1,815	2,079	530	27	20
31	DEMAND COMPONENT		DK939	P95D	5,971	3,062	164	462	1,650	471	24	0
32	CUSTOMER COMPONENT		CK939	P95C	13,219	10,538	145	1,353	429	59	3	20
	TOTAL DEPRECIATION AND											
33	**AMORTIZATION RESERVE**			A00	1,464,244	967,409	25,328	133,919	189,780	48,652	2,475	1,762
34	DEMAND COMPONENT			A00D	587,996	301,413	16,136	45,465	162,499	45,817	2,371	0
35	CUSTOMER COMPONENT			A00C	876,248	665,996	9,192	88,454	27,281	2,835	104	1,762

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEPRECIATION RESERVE										
1	**TRANSMISSION FUNCTION**	H20	RD10	A20	0	0	0	0	0	0	0
	DISTRIBUTION PLANT										
	SUBSTATIONS										
2	PRIMARY	H28	RD20	A28	0	0	0	0	1,642	403	0
3	SECONDARY	H29	RD30	A29	0	0	0	0	30	7	0
4	DIRECTLY ASSIGNED SUBS	DAS	RK407	DAS	0	0	1,585	0	0	0	0
5	TOTAL SUBSTATIONS			AST	0	0	1,585	0	1,672	410	0
	OVERHEAD LINES										
6	PRIMARY	H32	RD20	A32	0	0	0	0	2,399	589	0
	SECONDARY										
7	DEMAND COMPONENT	H33D	RD30	A33D	0	0	0	0	2,732	671	0
8	CUSTOMER COMPONENT	H33C	RC30	A33C	0	0	0	0	436	186	0
9	STREET LIGHTING	H34	RK405	A34	0	0	0	0	0	18,132	0
10	TOTAL OVERHEAD LINES			AOL	0	0	0	0	5,567	19,578	0
	UNDERGROUND LINES										
11	PRIMARY	H36	RD20	A36	0	0	0	0	420	103	0
	SECONDARY										
12	DEMAND COMPONENT	H37D	RD30	A37D	0	0	0	0	783	192	0
13	CUSTOMER COMPONENT	H37C	RC30	A37C	0	0	0	0	206	88	0
14	TOTAL UNDERGROUND LINES			AUG	0	0	0	0	1,409	383	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	H38D	RD30	A38D	0	0	0	0	1,340	329	0
16	CUSTOMER COMPONENT	H38C	RCW8	A38C	0	0	0	0	274	75	0
17	TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	1,614	404	0
	SERVICES										
18	DEMAND COMPONENT	H39D	RD30K	A39D	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT	H39C	RCW9	A39C	0	0	0	0	812	0	0
20	TOTAL SERVICES			ASV	0	0	0	0	812	0	0
21	**METERS**	H43	RCW1	A43	430	156	26	100	1,524	0	49
22	**AREA LIGHTING FIXTURES**	H44	RK403	A44	0	0	0	0	0	3,571	0
23	**STREET LIGHTING**	H46	RK405	A46	0	0	0	0	0	49,334	0
24	**TOTAL DISTRIBUTION PLANT**			A30	430	156	1,611	100	12,598	73,680	49
25	DEMAND COMPONENT			A30D	0	0	1,585	0	9,346	2,294	0
26	CUSTOMER COMPONENT			A30C	430	156	26	100	3,252	71,386	49
27	**GENERAL PLANT**	H88	K939	A88	36	12	71	8	1,056	4,298	4
28	DEMAND COMPONENT		DK939	A88D	0	0	66	0	697	170	0
29	CUSTOMER COMPONENT		CK939	A88C	36	12	5	8	359	4,128	4
30	**INTANGIBLE PLANT**	H95	K939	A95	5	2	11	1	156	635	1
31	DEMAND COMPONENT		DK939	P95D	0	0	10	0	103	25	0
32	CUSTOMER COMPONENT		CK939	P95C	5	2	1	1	53	610	1
33	**TOTAL DEPRECIATION AND AMORTIZATION RESERVE**			A00	471	170	1,693	109	13,810	78,613	54
34	DEMAND COMPONENT			A00D	0	0	1,661	0	10,146	2,489	0
35	CUSTOMER COMPONENT			A00C	471	170	32	109	3,664	76,124	54

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	SUBTRACTIVE ADJUSTMENTS											
	ACCUM DEFERRED INCOME TAXES (CONT'D)											
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
1	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0	0
2	DISTRIBUTION	TC45F	P30	DF45F	(65,361)	(42,745)	(1,187)	(5,925)	(9,125)	(2,395)	(122)	(93)
3	DEMAND COMPONENT		DP30	DF45FD	(28,637)	(14,683)	(786)	(2,215)	(7,916)	(2,258)	(117)	0
4	CUSTOMER COMPONENT		CP30	DF45FC	(36,724)	(28,062)	(401)	(3,710)	(1,209)	(137)	(5)	(93)
	ACRS AND MACRS											
5	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0	0
6	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	377,265	246,726	6,850	34,200	52,672	13,826	702	536
7	DEMAND COMPONENT		DP30	DF46FD	165,292	84,749	4,537	12,784	45,692	13,033	674	0
8	CUSTOMER COMPONENT		CP30	DF46FC	211,973	161,977	2,313	21,416	6,980	793	28	536
9	GENERAL PROPERTY	TC46G	K939	DF46G	31,640	22,422	508	2,992	3,428	873	44	32
10	DEMAND COMPONENT		DK939	DF46GD	9,844	5,047	270	761	2,721	776	40	0
11	CUSTOMER COMPONENT		CK939	DF46GC	21,796	17,375	238	2,231	707	97	4	32
12	TOTAL ACRS AND MACRS			DF46T	408,906	269,149	7,358	37,192	56,100	14,699	746	568
13	DEMAND COMPONENT			DF46TD	175,136	89,796	4,807	13,545	48,413	13,809	714	0
14	CUSTOMER COMPONENT			DF46TC	233,770	179,353	2,551	23,647	7,687	890	32	568
	SECTION 263A & REPAIR ALLOWANCE											
15	TRANSMISSION PROPERTY				0	0	0	0	0	0	0	0
16	DISTRIBUTION PROPERTY		P30		40,658	26,590	738	3,686	5,676	1,490	76	58
17	DEMAND COMPONENT		DP30		17,814	9,134	489	1,378	4,924	1,405	73	0
18	CUSTOMER COMPONENT		CP30		22,844	17,456	249	2,308	752	85	3	58
19	GENERAL PROPERTY		K939		6,253	4,431	100	591	678	172	9	6
20	DEMAND COMPONENT		DK939		1,946	998	53	150	538	153	8	0
21	CUSTOMER COMPONENT		CK939		4,307	3,433	47	441	140	19	1	6
22	TOTAL SECT 263A & REPAIR ALLOW				46,911	31,021	838	4,277	6,354	1,662	85	64
23	DEMAND COMPONENT				19,760	10,132	542	1,528	5,462	1,558	81	0
24	CUSTOMER COMPONENT				27,151	20,889	296	2,749	892	104	4	64
25	**TOTAL ACCUM DEFERRED INC TAX**			DFT	390,456	257,430	7,009	35,544	53,329	13,966	709	539
26	DEMAND COMPONENT			DFTD	166,259	85,250	4,563	12,858	45,959	13,109	678	0
27	CUSTOMER COMPONENT			DFTC	224,197	172,180	2,446	22,686	7,370	857	31	539
28	CUSTOMER ADVANCES	AC	RCW7	CA00	269	0	0	233	36	0	0	0
29	CUSTOMER DEPOSITS	AD	RCW6	DA00	15,950	7,253	39	3,524	4,240	667	40	0
30	**TOTAL SUBTRACTIVE ADJUSTMENTS**			PLDED	406,676	264,684	7,048	39,301	57,605	14,633	749	539
31	DEMAND COMPONENT			PLDEDD	166,259	85,250	4,563	12,858	45,959	13,109	678	0
32	CUSTOMER COMPONENT			PLDEDC	240,417	179,434	2,485	26,443	11,646	1,524	71	539

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	SUBTRACTIVE ADJUSTMENTS										
	ACCUM DEFERRED INCOME TAXES (CONT'D)										
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
1	TRANSMISSION	TC45E	RD10	DF45E	0	0	0	0	0	0	0
2	DISTRIBUTION	TC45F	P30	DF45F	(25)	(9)	(48)	(6)	(661)	(3,017)	(3)
3	DEMAND COMPONENT		DP30	DF45FD	0	0	(47)	0	(494)	(121)	0
4	CUSTOMER COMPONENT		CP30	DF45FC	(25)	(9)	(1)	(6)	(167)	(2,896)	(3)
	ACRS AND MACRS										
5	TRANSMISSION PROPERTY	TC46E	RD10	DF46E	0	0	0	0	0	0	0
6	DISTRIBUTION PROPERTY	TC46F	P30	DF46F	144	53	279	34	3,817	17,415	17
7	DEMAND COMPONENT		DP30	DF46FD	0	0	271	0	2,853	701	0
8	CUSTOMER COMPONENT		CP30	DF46FC	144	53	8	34	964	16,714	17
9	GENERAL PROPERTY	TC46G	K939	DF46G	9	3	17	2	257	1,047	1
10	DEMAND COMPONENT		DK939	DF46GD	0	0	16	0	170	41	0
11	CUSTOMER COMPONENT		CK939	DF46GC	9	3	1	2	87	1,006	1
12	TOTAL ACRS AND MACRS			DF46T	153	56	296	36	4,074	18,462	18
13	DEMAND COMPONENT			DF46TD	0	0	287	0	3,023	742	0
14	CUSTOMER COMPONENT			DF46TC	153	56	9	36	1,051	17,720	18
	SECTION 263A & REPAIR ALLOWANCE										
15	TRANSMISSION PROPERTY				0	0	0	0	0	0	0
16	DISTRIBUTION PROPERTY		P30		16	6	30	4	411	1,877	2
17	DEMAND COMPONENT		DP30		0	0	29	0	307	76	0
18	CUSTOMER COMPONENT		CP30		16	6	1	4	104	1,801	2
19	GENERAL PROPERTY		K939		2	1	3	0	51	207	0
20	DEMAND COMPONENT		DK939		0	0	3	0	34	8	0
21	CUSTOMER COMPONENT		CK939		2	1	0	0	17	199	0
22	TOTAL SECT 263A & REPAIR ALLOW				18	7	33	4	462	2,084	2
23	DEMAND COMPONENT				0	0	32	0	341	84	0
24	CUSTOMER COMPONENT				18	7	1	4	121	2,000	2
25	**TOTAL ACCUM DEFERRED INC TAX**			DFT	146	54	281	34	3,875	17,529	17
26	DEMAND COMPONENT			DFTD	0	0	272	0	2,870	705	0
27	CUSTOMER COMPONENT			DFTC	146	54	9	34	1,005	16,824	17
28	CUSTOMER ADVANCES	AC	RCW7	CA00	0	0	0	0	0	0	0
29	CUSTOMER DEPOSITS	AD	RCW6	DA00	0	0	0	0	168	19	0
30	**TOTAL SUBTRACTIVE ADJUSTMENTS**			PLDED	146	54	281	34	4,043	17,548	17
31	DEMAND COMPONENT			PLDEDD	0	0	272	0	2,870	705	0
32	CUSTOMER COMPONENT			PLDEDC	146	54	9	34	1,173	16,843	17

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	ADDITIVE ADJUSTMENTS											
	PLANT HELD FOR FUTURE USE											
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	0	0	0	0	0	0	0	0
3	DEMAND COMPONENT		DP30	PF30D	0	0	0	0	0	0	0	0
4	CUSTOMER COMPONENT		CP30	PF30C	0	0	0	0	0	0	0	0
5	**TOTAL ADDITIVE ADJUSTMENTS**			PLADD	0	0	0	0	0	0	0	0
6	DEMAND COMPONENT			PLADDD	0	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0	0	0
8	**NET ORIG COST RATE BASE**			NOP	1,978,016	1,307,248	36,662	177,295	277,288	74,093	3,755	3,010
9	DEMAND COMPONENT			NOPD	880,540	451,534	24,173	68,116	243,443	69,975	3,622	0
10	CUSTOMER COMPONENT			NOPC	1,097,476	855,714	12,489	109,179	33,845	4,118	133	3,010
	WORKING CAPITAL											
	PLANT MATERIALS & SUPPLIES											
11	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	24,250	15,859	441	2,199	3,386	889	45	34
12	DEMAND COMPONENT		DAT2	W14D	10,625	5,448	292	822	2,937	838	43	0
13	CUSTOMER COMPONENT		CAT2	W14C	13,625	10,411	149	1,377	449	51	2	34
14	TOTAL PLANT MAT & SUPPLIES			W20T	24,250	15,859	441	2,199	3,386	889	45	34
15	DEMAND COMPONENT			WCDD	10,625	5,448	292	822	2,937	838	43	0
16	CUSTOMER COMPONENT			WCDC	13,625	10,411	149	1,377	449	51	2	34
	WORKING CASH											
17	WORKING CASH O & M	CASH	WCAP	WCA	8,703	6,122	142	726	982	268	13	11
18	DEMAND COMPONENT		DWCAP	WCAD	2,879	1,471	79	222	793	239	12	0
19	CUSTOMER COMPONENT		CWCAP	WCAC	5,824	4,651	63	504	189	29	1	11

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	ADDITIVE ADJUSTMENTS										
	PLANT HELD FOR FUTURE USE										
1	TRANSMISSION PLANT	QF20	RD10	PF20	0	0	0	0	0	0	0
2	DISTRIBUTION PLANT	QF30	P30	PF30	0	0	0	0	0	0	0
3	DEMAND COMPONENT		DP30	PF30D	0	0	0	0	0	0	0
4	CUSTOMER COMPONENT		CP30	PF30C	0	0	0	0	0	0	0
5	**TOTAL ADDITIVE ADJUSTMENTS**			PLADD	0	0	0	0	0	0	0
6	DEMAND COMPONENT			PLADDD	0	0	0	0	0	0	0
7	CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0	0
8	**NET ORIG COST RATE BASE**			NOP	803	287	796	186	20,290	76,204	92
9	DEMAND COMPONENT			NOPD	0	0	740	0	15,198	3,733	0
10	CUSTOMER COMPONENT			NOPC	803	287	56	186	5,092	72,471	92
	WORKING CAPITAL										
	PLANT MATERIALS & SUPPLIES										
11	TRANSMISSION/DISTRIBUTION	M14	AT2	W14	9	3	18	2	245	1,119	1
12	DEMAND COMPONENT		DAT2	W14D	0	0	17	0	183	45	0
13	CUSTOMER COMPONENT		CAT2	W14C	9	3	1	2	62	1,074	1
14	TOTAL PLANT MAT & SUPPLIES			W20T	9	3	18	2	245	1,119	1
15	DEMAND COMPONENT			WCDD	0	0	17	0	183	45	0
16	CUSTOMER COMPONENT			WCDC	9	3	1	2	62	1,074	1
	WORKING CASH										
17	WORKING CASH O & M	CASH	WCAP	WCA	3	1	2	1	72	359	0
18	DEMAND COMPONENT		DWCAP	WCAD	0	0	2	0	49	12	0
19	CUSTOMER COMPONENT		CWCAP	WCAC	3	1	0	1	23	347	0

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	WORKING CAPITAL CONTINUED											
	WORKING CASH CONTINUED											
	PREPAYMENTS											
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	15	10	0	2	2	1	0	0
2	DEMAND COMPONENT		DAT2	WCPIDD	7	4	0	1	2	1	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	8	6	0	1	0	0	0	0
4	POSTAGE	MCPO	K939	WCPO	31	22	0	3	4	1	0	0
5	DEMAND COMPONENT		DK939	WCPOD	10	5	0	1	3	1	0	0
6	CUSTOMER COMPONENT		CK939	WCPOC	21	17	0	2	1	0	0	0
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	2,415	1,672	40	227	265	67	3	4
8	DEMAND COMPONENT		DP01	WCPRED	751	385	21	58	208	60	3	0
9	CUSTOMER COMPONENT		CP01	WCPREC	1,664	1,287	19	169	57	7	0	4
10	TOTAL PREPAYMENTS			WCPT	2,461	1,704	40	232	271	69	3	4
11	DEMAND COMPONENT			WCPTD	768	394	21	60	213	62	3	0
12	CUSTOMER COMPONENT			WCPTC	1,693	1,310	19	172	58	7	0	4
13	ACCRUED TAXES	MCT	NOP	WCT	13,590	8,981	252	1,218	1,905	509	26	21
14	DEMAND COMPONENT		TNOPD	WCTD	6,050	3,102	166	468	1,673	481	25	0
15	CUSTOMER COMPONENT		TNOPC	WCTC	7,540	5,879	86	750	232	28	1	21
16	SUBTOTAL WORKING CAPITAL			SUBWC	49,004	32,670	875	4,375	6,544	1,735	87	70
17	DEMAND COMPONENT			SUBWCD	20,322	10,415	558	1,572	5,616	1,620	83	0
18	CUSTOMER COMPONENT			SUBWCC	28,682	22,255	317	2,803	928	115	4	70
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS											
19	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(6,697)	(4,427)	(124)	(600)	(938)	(251)	(12)	(10)
20	DEMAND COMPONENT		DRBX	EASD	(2,976)	(1,526)	(82)	(230)	(823)	(237)	(12)	0
21	CUSTOMER COMPONENT		CRBX	EASC	(3,721)	(2,901)	(42)	(370)	(115)	(14)	0	(10)
22	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	7	5	0	0	1	0	0	0
23	DEMAND COMPONENT		DRBX	FASD	3	2	0	0	1	0	0	0
24	CUSTOMER COMPONENT		CRBX	FASC	4	3	0	0	0	0	0	0
25	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(6,690)	(4,422)	(124)	(600)	(937)	(251)	(12)	(10)
26	**TOTAL WORKING CASH**			CWC	18,064	12,391	310	1,576	2,221	595	30	26
27	DEMAND COMPONENT			CWCD	6,724	3,443	184	520	1,857	545	28	0
28	CUSTOMER COMPONENT			CWCC	11,340	8,948	126	1,056	364	50	2	26
29	**TOTAL WORKING CASH**				18,064	12,391	310	1,576	2,221	595	30	26
30	DEMAND COMPONENT				6,724	3,443	184	520	1,857	545	28	0
31	CUSTOMER COMPONENT				11,340	8,948	126	1,056	364	50	2	26
32	**TOTAL WORKING CAPITAL**			W00	42,314	28,250	751	3,775	5,607	1,484	75	60
33	DEMAND COMPONENT			W00D	17,349	8,891	476	1,342	4,794	1,383	71	0
34	CUSTOMER COMPONENT			W00C	24,965	19,359	275	2,433	813	101	4	60
35	**TOTAL RATE BASE**			RBX	2,020,330	1,335,498	37,413	181,070	282,895	75,577	3,830	3,070
36	DEMAND COMPONENT			RBXD	897,889	460,425	24,649	69,458	248,237	71,358	3,693	0
37	CUSTOMER COMPONENT			RBXC	1,122,441	875,073	12,764	111,612	34,658	4,219	137	3,070

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	WORKING CAPITAL CONTINUED										
	WORKING CASH CONTINUED										
	PREPAYMENTS										
1	PROPERTY INSURANCE	MCPD	AT2	WCPID	0	0	0	0	0	1	0
2	DEMAND COMPONENT		DAT2	WCPIDD	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		CAT2	WCPIDC	0	0	0	0	0	1	0
4	POSTAGE	MCPO	K939	WCPO	0	0	0	0	0	1	0
5	DEMAND COMPONENT		DK939	WCPOD	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		CK939	WCPOC	0	0	0	0	0	1	0
7	PPUC ANNUAL ASSESS	MCPRE	P01	WCPRE	1	0	1	0	21	114	0
8	DEMAND COMPONENT		DP01	WCPRED	0	0	1	0	13	3	0
9	CUSTOMER COMPONENT		CP01	WCPREC	1	0	0	0	8	111	0
10	TOTAL PREPAYMENTS			WCPT	1	0	1	0	21	116	0
11	DEMAND COMPONENT			WCPTD	0	0	1	0	13	3	0
12	CUSTOMER COMPONENT			WCPTC	1	0	0	0	8	113	0
13	ACCRUED TAXES	MCT	NOP	WCT	5	2	5	1	139	524	1
14	DEMAND COMPONENT		TNOPD	WCTD	0	0	5	0	104	26	0
15	CUSTOMER COMPONENT		TNOPC	WCTC	5	2	0	1	35	498	1
16	SUBTOTAL WORKING CAPITAL			SUBWC	18	6	26	4	477	2,118	2
17	DEMAND COMPONENT			SUBWCD	0	0	25	0	349	86	0
18	CUSTOMER COMPONENT			SUBWCC	18	6	1	4	128	2,032	2
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS										
19	SEMI ANNUAL INTEREST	AES	TRBX	EAS	(3)	(1)	(3)	(1)	(68)	(259)	0
20	DEMAND COMPONENT		DRBX	EASD	0	0	(3)	0	(51)	(13)	0
21	CUSTOMER COMPONENT		CRBX	EASC	(3)	(1)	0	(1)	(17)	(246)	0
22	PREFERRED DIVIDEND PAYMENT	AFS	TRBX	FAS	0	0	0	0	0	0	0
23	DEMAND COMPONENT		DRBX	FASD	0	0	0	0	0	0	0
24	CUSTOMER COMPONENT		CRBX	FASC	0	0	0	0	0	0	0
25	TOT INTEREST & PREF DIV PAYM'S			EAFAT	(3)	(1)	(3)	(1)	(68)	(259)	0
26	**TOTAL WORKING CASH**			CWC	6	2	5	1	164	740	1
27	DEMAND COMPONENT			CWCD	0	0	5	0	115	28	0
28	CUSTOMER COMPONENT			CWCC	6	2	0	1	49	712	1
29	**TOTAL WORKING CASH**				6	2	5	1	164	740	1
30	DEMAND COMPONENT				0	0	5	0	115	28	0
31	CUSTOMER COMPONENT				6	2	0	1	49	712	1
32	**TOTAL WORKING CAPITAL**			W00	15	5	23	3	409	1,859	2
33	DEMAND COMPONENT			W00D	0	0	22	0	298	73	0
34	CUSTOMER COMPONENT			W00C	15	5	1	3	111	1,786	2
35	**TOTAL RATE BASE**			RBX	818	292	819	189	20,699	78,063	94
36	DEMAND COMPONENT			RBXD	0	0	762	0	15,496	3,806	0
37	CUSTOMER COMPONENT			RBXC	818	292	57	189	5,203	74,257	94

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	RATE BASE									
	PLANT IN SERVICE									
1	TRANSMISSION	P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	3,442,977	2,251,637	62,508	312,119	480,689	126,170	6,411	4,894
3	GENERAL & INTANGIBLE	P0T1	405,959	287,704	6,530	38,396	43,984	11,208	568	417
4	TOTAL-PLANT IN SERVICE	P00	3,848,936	2,539,341	69,038	350,515	524,673	137,378	6,979	5,311
	DEPRECIATION RESERVE									
5	TRANSMISSION	A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	1,315,236	861,805	22,931	119,825	173,636	44,538	2,266	1,609
7	GENERAL PLANT	A88	129,818	92,001	2,088	12,279	14,065	3,584	182	133
8	INTANGIBLE PLANT	A95	19,190	13,600	309	1,815	2,079	530	27	20
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,464,244	967,409	25,328	133,919	189,780	48,652	2,475	1,762
10	**TOTAL NET PLANT IN SERVICE**	P01	2,384,692	1,571,932	43,710	216,596	334,893	88,726	4,504	3,549
11	SUBTRACTIVE ADJUSTMENTS	PLDED	406,676	264,684	7,048	39,301	57,605	14,633	749	539
12	ADDITIVE ADJUSTMENTS	PLADD	0	0	0	0	0	0	0	0
13	**TOTAL NET ORIG COST RATE BASE**	NOP	1,978,016	1,307,248	36,662	177,295	277,288	74,093	3,755	3,010
14	WORKING CAPITAL	W00	42,314	28,250	751	3,775	5,607	1,484	75	60
15	**TOTAL RATE BASE**	RBX	2,020,330	1,335,498	37,413	181,070	282,895	75,577	3,830	3,070

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	RATE BASE								
	PLANT IN SERVICE								
1	TRANSMISSION	P20	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	1,308	474	2,547	304	34,842	158,925	149
3	GENERAL & INTANGIBLE	P0T1	112	37	223	25	3,301	13,440	14
4	TOTAL-PLANT IN SERVICE	P00	1,420	511	2,770	329	38,143	172,365	163
	DEPRECIATION RESERVE								
5	TRANSMISSION	A20	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	430	156	1,611	100	12,598	73,680	49
7	GENERAL PLANT	A88	36	12	71	8	1,056	4,298	4
8	INTANGIBLE PLANT	A95	5	2	11	1	156	635	1
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	471	170	1,693	109	13,810	78,613	54
10	**TOTAL NET PLANT IN SERVICE**	P01	949	341	1,077	220	24,333	93,752	109
11	SUBTRACTIVE ADJUSTMENTS	PLDED	146	54	281	34	4,043	17,548	17
12	ADDITIVE ADJUSTMENTS	PLADD	0	0	0	0	0	0	0
13	**TOTAL NET ORIG COST RATE BASE**	NOP	803	287	796	186	20,290	76,204	92
14	WORKING CAPITAL	W00	15	5	23	3	409	1,859	2
15	**TOTAL RATE BASE**	RBX	818	292	819	189	20,699	78,063	94

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES											
1	**TRANSMISSION**	G20	RD10	EE20	0	0	0	0	0	0	0	0
	DISTRIBUTION											
	SUBSTATIONS											
2	PRIMARY	G28	RD20	EE28	9,803	4,624	248	697	2,493	1,471	76	0
3	SECONDARY	G29	RD30	EE29	144	81	4	12	43	0	0	0
4	TOTAL SUBSTATIONS			EESS	9,947	4,705	252	709	2,536	1,471	76	0
	OVERHEAD LINES											
5	PRIMARY	G32	RD20	EE32	20,327	9,587	513	1,446	5,169	3,051	158	0
	SECONDARY											
6	DEMAND COMPONENT	G33D	RD30	EE33D	18,995	10,639	569	1,605	5,736	0	0	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	24,746	21,394	246	2,623	399	0	0	0
8	STREET LIGHTING	G34	RK405	EE34	2,718	0	0	0	0	0	0	0
9	TOTAL OVERHEAD LINES			EEOL	66,786	41,620	1,328	5,674	11,304	3,051	158	0
	UNDERGROUND LINES											
10	PRIMARY	G36	RD20	EE36	2,373	1,119	60	169	603	356	18	0
	SECONDARY											
11	DEMAND COMPONENT	G37D	RD30	EE37D	3,727	2,087	112	315	1,125	0	0	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	7,813	6,755	78	828	126	0	0	0
13	TOTAL UNDERGROUND LINES			EEUG	13,913	9,961	250	1,312	1,854	356	18	0
	LINE TRANSFORMERS											
14	DEMAND COMPONENT	G38D	RD30	EE38D	1,045	585	31	88	316	0	0	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	1,170	972	11	145	37	0	0	0
16	TOTAL LINE TRANSFORMERS			EELT	2,215	1,557	42	233	353	0	0	0
	SERVICES											
17	DEMAND COMPONENT	G39D	RD30K	EE39D	0	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	4,581	3,869	45	537	116	0	0	0
19	TOTAL SERVICES			EESV	4,581	3,869	45	537	116	0	0	0
20	**MISC DISTRIBUTION EXPENSE & RENTS**	G42	P30	EE42	14,580	9,535	264	1,322	2,036	535	27	21
21	DEMAND COMPONENT		DP30	EE42D	6,388	3,275	175	494	1,766	504	26	0
22	CUSTOMER COMPONENT		CP30	EE42C	8,192	6,260	89	828	270	31	1	21
23	**METERS**	G43	RCW1	EE43	11,402	7,808	271	1,084	1,383	320	11	217
24	**STREET LIGHTING**	G46	RK405	EE46	4,766	0	0	0	0	0	0	0
25	**CUSTOMER INSTALLATIONS**	G47	RCW9	EE47	6,753	5,704	66	791	171	0	0	0
26	TOTAL DISTRIBUTION			EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
27	DEMAND COMPONENT			EE30D	62,802	32,001	1,712	4,826	17,251	5,382	278	0
28	CUSTOMER COMPONENT			EE30C	72,141	52,762	806	6,836	2,502	351	12	238

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES										
1	**TRANSMISSION**	G20	RD10	EE20	0	0	0	0	0	0	0
	DISTRIBUTION										
	SUBSTATIONS										
2	PRIMARY	G28	RD20	EE28	0	0	0	0	156	38	0
3	SECONDARY	G29	RD30	EE29	0	0	0	0	3	1	0
4	TOTAL SUBSTATIONS			EESS	0	0	0	0	159	39	0
	OVERHEAD LINES										
5	PRIMARY	G32	RD20	EE32	0	0	0	0	323	79	0
	SECONDARY										
6	DEMAND COMPONENT	G33D	RD30	EE33D	0	0	0	0	358	88	0
7	CUSTOMER COMPONENT	G33C	RC30	EE33C	0	0	0	0	59	25	0
8	STREET LIGHTING	G34	RK405	EE34	0	0	0	0	0	2,718	0
9	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	740	2,910	0
	UNDERGROUND LINES										
10	PRIMARY	G36	RD20	EE36	0	0	0	0	38	9	0
	SECONDARY										
11	DEMAND COMPONENT	G37D	RD30	EE37D	0	0	0	0	70	17	0
12	CUSTOMER COMPONENT	G37C	RC30	EE37C	0	0	0	0	19	8	0
13	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	127	34	0
	LINE TRANSFORMERS										
14	DEMAND COMPONENT	G38D	RD30	EE38D	0	0	0	0	20	5	0
15	CUSTOMER COMPONENT	G38C	RCW8	EE38C	0	0	0	0	4	1	0
16	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	24	6	0
	SERVICES										
17	DEMAND COMPONENT	G39D	RD30K	EE39D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT	G39C	RCW9	EE39C	0	0	0	0	14	0	0
19	TOTAL SERVICES			EESV	0	0	0	0	14	0	0
20	**MISC DISTRIBUTION EXPENSE & RENTS**	G42	P30	EE42	6	2	10	1	147	673	1
21	DEMAND COMPONENT		DP30	EE42D	0	0	10	0	110	27	0
22	CUSTOMER COMPONENT		CP30	EE42C	6	2	0	1	37	646	1
23	**METERS**	G43	RCW1	EE43	58	21	4	13	205	0	7
24	**STREET LIGHTING**	G46	RK405	EE46	0	0	0	0	0	4,766	0
25	**CUSTOMER INSTALLATIONS**	G47	RCW9	EE47	0	0	0	0	21	0	0
26	TOTAL DISTRIBUTION			EE30	64	23	14	14	1,437	8,428	8
27	DEMAND COMPONENT			EE30D	0	0	10	0	1,078	264	0
28	CUSTOMER COMPONENT			EE30C	64	23	4	14	359	8,164	8

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES CONTINUED											
	CUSTOMER ACCOUNTS											
1	METER READING	G50	RCW2	EE50	3,156	2,729	31	335	51	2	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	8,915	8,250	23	374	215	19	0	20
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	1,154	755	21	105	161	42	2	2
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	19,000	17,582	49	798	459	40	0	42
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	9,895	8,547	98	1,048	160	8	0	1
6	TOTAL CUSTOMER ACCTS			EE56	42,120	37,867	222	2,660	1,046	111	2	65
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		616	570	2	26	15	1	0	1
	CUSTOMER SERVICE & INFORMATIONAL											
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	R0TRK	EE61	4,500	4,452	48	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	R0TRK	EE63	21,250	21,022	227	0	0	0	0	0
10	TOTAL ON TRACK / WRAP			EE64	25,750	25,474	275	0	0	0	0	0
11	**SALES**	G65	DAT2	EE65	2,843	1,458	78	220	786	224	12	0
	ADMINISTRATIVE & GENERAL EXPENSES											
12	PPUC REGULATORY	G70	P01	EE70	4,494	3,112	73	422	491	124	6	8
13	DEMAND COMPONENT		DP01	EE70D	1,398	717	38	108	386	111	6	0
14	CUSTOMER COMPONENT		CP01	EE70C	3,096	2,395	35	314	105	13	0	8
15	EMPLOYEE BENEFITS	G73	K929	EE73	27,476	19,471	442	2,599	2,977	759	38	28
16	DEMAND COMPONENT		DK929	EE73D	8,549	4,383	235	661	2,363	674	35	0
17	CUSTOMER COMPONENT		CK929	EE73C	18,927	15,088	207	1,938	614	85	3	28
18	OTHER A & G	G75	K929	EE75	97,285	68,946	1,565	9,202	10,541	2,687	136	100
19	DEMAND COMPONENT		DK929	EE75D	30,269	15,519	831	2,341	8,367	2,387	124	0
20	CUSTOMER COMPONENT		CK929	EE75C	67,016	53,424	734	6,861	2,174	300	12	100
21	TOT ADMIN & GENERAL EXPENSES			EE79	129,255	91,530	2,080	12,223	14,009	3,570	180	136
22	DEMAND COMPONENT			EE79D	40,216	20,622	1,104	3,110	11,116	3,172	165	0
23	CUSTOMER COMPONENT			EE79C	89,039	70,908	976	9,113	2,893	398	15	136
24	**TOTAL OPER & MAINT EXPENSES**			EE80	334,911	241,092	5,173	26,765	35,594	9,638	484	439
25	DEMAND COMPONENT			EE80D	103,018	52,623	2,816	7,936	28,367	8,554	443	0
26	CUSTOMER COMPONENT			EE80C	231,893	188,469	2,357	18,829	7,227	1,084	41	439

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES CONTINUED										
	CUSTOMER ACCOUNTS										
1	METER READING	G50	RCW2	EE50	0	0	0	0	7	0	0
2	COLLECTION EXPENSES	G51	RCW5	EE51	0	0	0	0	14	0	0
3	PROPERTY DAMAGE DISTRIBUTION	G53	RP30	EE53	0	0	1	0	12	53	0
4	UNCOLLECTIBLE ACCOUNTS	G54	RCW5	EE54	0	0	0	0	30	0	0
5	OTHER CUSTOMER ACCTS EXPENSE	G55	RC10	EE55	0	0	0	0	23	10	0
6	TOTAL CUSTOMER ACCTS			EE56	0	0	1	0	86	63	0
7	PROPOSED UNCOLLECTIBLE ACCTS EXP		RCW5		0	0	0	0	1	0	0
	CUSTOMER SERVICE & INFORMATIONAL										
8	908 - ON TRACK UNCOLLECTIBLE ACCTS	G61	R0TRK	EE61	0	0	0	0	0	0	0
9	OTHER ON TRACK / WRAP	G63	R0TRK	EE63	0	0	0	0	0	0	0
10	TOTAL ON TRACK / WRAP			EE64	0	0	0	0	0	0	0
11	**SALES**	G65	DAT2	EE65	0	0	5	0	49	12	0
	ADMINISTRATIVE & GENERAL EXPENSES										
12	PPUC REGULATORY	G70	P01	EE70	2	1	1	0	38	213	0
13	DEMAND COMPONENT		DP01	EE70D	0	0	1	0	24	6	0
14	CUSTOMER COMPONENT		CP01	EE70C	2	1	0	0	14	207	0
15	EMPLOYEE BENEFITS	G73	K929	EE73	8	3	15	2	223	910	1
16	DEMAND COMPONENT		DK929	EE73D	0	0	14	0	147	36	0
17	CUSTOMER COMPONENT		CK929	EE73C	8	3	1	2	76	874	1
18	OTHER A & G	G75	K929	EE75	27	9	53	7	791	3,222	3
19	DEMAND COMPONENT		DK929	EE75D	0	0	49	0	522	128	0
20	CUSTOMER COMPONENT		CK929	EE75C	27	9	4	7	269	3,094	3
21	TOT ADMIN & GENERAL EXPENSES			EE79	37	13	69	9	1,052	4,345	4
22	DEMAND COMPONENT			EE79D	0	0	64	0	693	170	0
23	CUSTOMER COMPONENT			EE79C	37	13	5	9	359	4,175	4
24	**TOTAL OPER & MAINT EXPENSES**			EE80	101	36	89	23	2,624	12,848	12
25	DEMAND COMPONENT			EE80D	0	0	74	0	1,771	434	0
26	CUSTOMER COMPONENT			EE80C	101	36	15	23	853	12,414	12

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATION & MAINTENANCE EXPENSES CONTINUED											
	PROFORMA ADJUSTMENTS TO O & M EXPENSES											
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(2,886)	(2,045)	(47)	(273)	(312)	(80)	(4)	(3)
2	DEMAND COMPONENT		DK929	EE81D	(898)	(460)	(25)	(69)	(248)	(71)	(4)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1,988)	(1,585)	(22)	(204)	(64)	(9)	0	(3)
4	RATE CASE EXPENSES	G82	K929	EE82	833	591	13	79	91	23	1	1
5	DEMAND COMPONENT		DK929	EE82D	259	133	7	20	72	20	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	574	458	6	59	19	3	0	1
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	781	355	2	173	208	33	2	0
8	ICE STORM DEFERRAL				1,611	1,177	30	156	228	0	0	0
9	DEMAND COMPONENT		RD30		706	395	21	60	213	0	0	0
10	CUSTOMER COMPONENT		RC30		905	782	9	96	15	0	0	0
	SOCIAL PROGRAMS											
11	ENERGY EFFICIENCY PROGRAMS		REER		2,688	2,294	25	369				
12	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS		RC10		1,250	1,081	12	132	20	1	0	0
13	ON TRACK/WRAP		R0TRK		500	495	5					
14	TOTAL SOCIAL PROGRAMS				4,438	3,870	42	501	20	1	0	0
	MISC PROPOSED ADJUSTMENT		K929		(40)	(30)	0	(4)	(4)	(1)	0	0
	DEMAND COMPONENT		DK929		(12)	(7)	0	(1)	(3)	(1)	0	0
	CUSTOMER COMPONENT		CK929		(28)	(23)	0	(3)	(1)	0	0	0
15	TOTAL PROFORMA ADJUSTMENTS			EE99	4,737	3,916	40	632	231	(24)	(1)	(2)
16	DEMAND COMPONENT			EE99D	55	61	3	10	34	(52)	(3)	0
17	CUSTOMER COMPONENT			EE99C	4,682	3,855	37	622	197	28	2	(2)
18	**ADJUSTED OPER & MAINT EXPENSES**			EE00	339,648	245,002	5,213	27,397	35,825	9,614	483	437
19	DEMAND COMPONENT			EE00D	103,073	52,685	2,819	7,946	28,401	8,502	440	0
20	CUSTOMER COMPONENT			EE00C	236,575	192,317	2,394	19,451	7,424	1,112	43	437

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATION & MAINTENANCE EXPENSES CONTINUED										
	PROFORMA ADJUSTMENTS TO O & M EXPENSES										
1	EMPLOYEE WAGES AND BENEFITS	G81	K929	EE81	(1)	0	(1)	0	(23)	(96)	0
2	DEMAND COMPONENT		DK929	EE81D	0	0	(1)	0	(15)	(4)	0
3	CUSTOMER COMPONENT		CK929	EE81C	(1)	0	0	0	(8)	(92)	0
4	RATE CASE EXPENSES	G82	K929	EE82	0	0	0	0	6	28	0
5	DEMAND COMPONENT		DK929	EE82D	0	0	0	0	4	1	0
6	CUSTOMER COMPONENT		CK929	EE82C	0	0	0	0	2	27	0
7	INTEREST EXPENSE ON CUST DEPOSITS	G83	RCW6	EE83	0	0	0	0	8	1	0
8	ICE STORM DEFERRAL				0	0	0	0	15	4	0
9	DEMAND COMPONENT		RD30		0	0	0	0	13	3	0
10	CUSTOMER COMPONENT		RC30		0	0	0	0	2	1	0
	SOCIAL PROGRAMS										
11	ENERGY EFFICIENCY PROGRAMS		REER								
12	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAMS		RC10		0	0	0	0	3	1	0
13	ON TRACK/WRAP		R0TRK								
14	TOTAL SOCIAL PROGRAMS				0	0	0	0	3	1	0
	MISC PROPOSED ADJUSTMENT		K929		0	0	0	0	0	(1)	0
	DEMAND COMPONENT		DK929		0	0	0	0	0	0	0
	CUSTOMER COMPONENT		CK929		0	0	0	0	0	(1)	0
15	TOTAL PROFORMA ADJUSTMENTS			EE99	(1)	0	(1)	0	9	(63)	0
16	DEMAND COMPONENT			EE99D	0	0	(1)	0	2	0	0
17	CUSTOMER COMPONENT			EE99C	(1)	0	0	0	7	(63)	0
18	**ADJUSTED OPER & MAINT EXPENSES**			EE00	100	36	88	23	2,633	12,785	12
19	DEMAND COMPONENT			EE00D	0	0	73	0	1,773	434	0
20	CUSTOMER COMPONENT			EE00C	100	36	15	23	860	12,351	12

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DEPRECIATION EXPENSE											
1	**TRANSMISSION**	GD20	RD10	ED20	0	0	0	0	0	0	0	0
	DISTRIBUTION											
	SUBSTATIONS											
2	DIRECTLY ASSIGNED SUBS		RK407		41	0	0	0	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	5,284	2,492	133	376	1,344	793	41	0
4	SECONDARY	GD29	RD30	ED29	75	42	2	6	23	0	0	0
5	TOTAL SUBSTATIONS			EDSS	5,400	2,534	135	382	1,367	793	41	0
	OVERHEAD LINES											
6	PRIMARY	GD32	RD20	ED32	9,895	4,667	250	704	2,518	1,485	77	0
	SECONDARY											
7	DEMAND COMPONENT	GD33D	RD30	ED33D	9,002	5,042	270	761	2,718	0	0	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	12,033	10,403	120	1,275	194	0	0	0
9	STREET LIGHTING	GD34	RK405	ED34	1,457	0	0	0	0	0	0	0
10	TOTAL OVERHEAD LINES			EDOL	32,387	20,112	640	2,740	5,428	1,485	77	0
	UNDERGROUND LINES											
11	PRIMARY	GD36	RD20	ED36	1,821	859	46	130	463	273	14	0
	SECONDARY											
12	DEMAND COMPONENT	GD37D	RD30	ED37D	2,861	1,602	86	242	864	0	0	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	5,997	5,185	60	636	97	0	0	0
14	TOTAL UNDERGROUND LINES			EDUG	10,679	7,646	192	1,008	1,424	273	14	0
	LINE TRANSFORMERS											
15	DEMAND COMPONENT	GD38D	RD30	ED38D	4,594	2,573	138	388	1,387	0	0	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	5,142	4,271	49	636	163	0	0	0
17	TOTAL LINE TRANSFORMERS			EDLT	9,736	6,844	187	1,024	1,550	0	0	0
	SERVICES											
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	0	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	11,963	10,105	116	1,402	304	0	0	0
20	TOTAL SERVICES			EDSV	11,963	10,105	116	1,402	304	0	0	0
21	**METERS**	GD43	RCW1	ED43	15,802	10,821	375	1,503	1,917	444	16	300
22	**AREA LIGHTING FIXTURES**	GD44	RK403	ED44	238	0	0	0	0	0	0	0
23	**STREET LIGHTING**	GD46	RK405	ED46	2,276	0	0	0	0	0	0	0
24	TOTAL DISTRIBUTION			ED30	88,481	58,062	1,645	8,059	11,990	2,995	148	300
25	DEMAND COMPONENT			ED30D	33,573	17,277	925	2,607	9,315	2,551	132	0
26	CUSTOMER COMPONENT			ED30C	54,908	40,785	720	5,452	2,675	444	16	300
27	GENERAL	GD88	K939	ED88	16,224	11,497	261	1,534	1,758	448	23	17
28	DEMAND COMPONENT		DK939	ED88D	5,048	2,588	139	390	1,395	398	21	0
29	CUSTOMER COMPONENT		CK939	ED88C	11,176	8,909	122	1,144	363	50	2	17
30	INTANGIBLE	GD95	K939	ED95	4,361	3,091	70	413	472	120	7	4
31	DEMAND COMPONENT		DK939	ED95D	1,357	698	37	105	375	107	6	0
32	CUSTOMER COMPONENT		CK939	ED95C	3,004	2,395	33	308	97	13	1	4
33	TOTAL DEPR & AMORT EXPENSE			ED00	109,068	72,650	1,976	10,006	14,220	3,563	178	321
34	DEMAND COMPONENT			ED00D	39,978	20,561	1,101	3,102	11,085	3,056	159	0
35	CUSTOMER COMPONENT			ED00C	69,088	52,089	875	6,904	3,135	507	19	321
	ADJUSTMENT TO DEPRECIATION EXPENSE											
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	577	388	11	53	76	19	1	2
37	DEMAND COMPONENT		RED00D	ED99AD	211	109	6	16	59	18	1	0
38	CUSTOMER COMPONENT		RED00C	ED99AC	366	276	5	37	17	3	0	2
39	**ADJUSTED DEPR & AMORT EXPENSE**			ED00A	109,643	73,038	1,987	10,059	14,296	3,582	179	323
40	DEMAND COMPONENT			ED00AD	40,189	20,671	1,107	3,118	11,144	3,072	160	0
41	CUSTOMER COMPONENT			ED00AC	69,454	52,367	880	6,941	3,152	510	19	323

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEPRECIATION EXPENSE										
1	**TRANSMISSION**	GD20	RD10	ED20	0	0	0	0	0	0	0
	DISTRIBUTION										
	SUBSTATIONS										
2	DIRECTLY ASSIGNED SUBS		RK407		0	0	41	0	0	0	0
3	PRIMARY	GD28	RD20	ED28	0	0	0	0	84	21	0
4	SECONDARY	GD29	RD30	ED29	0	0	0	0	1	0	0
5	TOTAL SUBSTATIONS			EDSS	0	0	41	0	85	21	0
	OVERHEAD LINES										
6	PRIMARY	GD32	RD20	ED32	0	0	0	0	157	39	0
	SECONDARY										
7	DEMAND COMPONENT	GD33D	RD30	ED33D	0	0	0	0	170	42	0
8	CUSTOMER COMPONENT	GD33C	RC30	ED33C	0	0	0	0	29	12	0
9	STREET LIGHTING	GD34	RK405	ED34	0	0	0	0	0	1,457	0
10	TOTAL OVERHEAD LINES			EDOL	0	0	0	0	356	1,550	0
	UNDERGROUND LINES										
11	PRIMARY	GD36	RD20	ED36	0	0	0	0	29	7	0
	SECONDARY										
12	DEMAND COMPONENT	GD37D	RD30	ED37D	0	0	0	0	54	13	0
13	CUSTOMER COMPONENT	GD37C	RC30	ED37C	0	0	0	0	14	6	0
14	TOTAL UNDERGROUND LINES			EDUG	0	0	0	0	97	26	0
	LINE TRANSFORMERS										
15	DEMAND COMPONENT	GD38D	RD30	ED38D	0	0	0	0	87	21	0
16	CUSTOMER COMPONENT	GD38C	RCW8	ED38C	0	0	0	0	18	5	0
17	TOTAL LINE TRANSFORMERS			EDLT	0	0	0	0	105	26	0
	SERVICES										
18	DEMAND COMPONENT	GD39D	RD30K	ED39D	0	0	0	0	0	0	0
19	CUSTOMER COMPONENT	GD39C	RCW9	ED39C	0	0	0	0	36	0	0
20	TOTAL SERVICES			EDSV	0	0	0	0	36	0	0
21	**METERS**	GD43	RCW1	ED43	80	29	5	19	284	0	9
22	**AREA LIGHTING FIXTURES**	GD44	RK403	ED44	0	0	0	0	0	238	0
23	**STREET LIGHTING**	GD46	RK405	ED46	0	0	0	0	0	2,276	0
24	TOTAL DISTRIBUTION			ED30	80	29	46	19	963	4,137	9
25	DEMAND COMPONENT			ED30D	0	0	41	0	582	143	0
26	CUSTOMER COMPONENT			ED30C	80	29	5	19	381	3,994	9
27	GENERAL	GD88	K939	ED88	4	1	9	1	132	537	1
28	DEMAND COMPONENT		DK939	ED88D	0	0	8	0	87	21	0
29	CUSTOMER COMPONENT		CK939	ED88C	4	1	1	1	45	516	1
30	INTANGIBLE	GD95	K939	ED95	1	0	2	0	35	145	0
31	DEMAND COMPONENT		DK939	ED95D	0	0	2	0	23	6	0
32	CUSTOMER COMPONENT		CK939	ED95C	1	0	0	0	12	139	0
33	TOTAL DEPR & AMORT EXPENSE			ED00	85	30	57	20	1,130	4,619	10
34	DEMAND COMPONENT			ED00D	0	0	51	0	692	170	0
35	CUSTOMER COMPONENT			ED00C	85	30	6	20	438	4,649	10
	ADJUSTMENT TO DEPRECIATION EXPENSE										
36	ANNUAL DEPRECIATION EXP	GD99A	ED00	ED99A	0	0	0	0	6	26	0
37	DEMAND COMPONENT		RED00D	ED99AD	0	0	0	0	4	1	0
38	CUSTOMER COMPONENT		RED00C	ED99AC	0	0	0	0	2	25	0
39	**ADJUSTED DEPR & AMORT EXPENSE**			ED00A	85	30	57	20	1,136	4,845	10
40	DEMAND COMPONENT			ED00AD	0	0	51	0	696	171	0
41	CUSTOMER COMPONENT			ED00AC	85	30	6	20	440	4,674	10

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	TAXES											
	TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS											
1	CAPITAL STOCK	GT1	P01	ET1	2,381	1,570	44	216	334	89	4	4
2	DEMAND COMPONENT		DP01	ET1D	1,045	536	29	81	289	83	4	0
3	CUSTOMER COMPONENT		CP01	ET1C	1,336	1,034	15	135	45	6	0	4
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	(795)	(524)	(15)	(72)	(111)	(30)	(1)	(1)
5	DEMAND COMPONENT		DP01	ET1AD	(349)	(179)	(10)	(27)	(96)	(28)	(1)	0
6	CUSTOMER COMPONENT		CP01	ET1AC	(446)	(345)	(5)	(45)	(15)	(2)	0	(1)
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	4,119	2,715	76	374	579	154	7	6
8	DEMAND COMPONENT		DP01	ET3D	1,808	927	50	140	500	144	7	0
9	CUSTOMER COMPONENT		CP01	ET3C	2,311	1,788	26	234	79	10	0	6
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	(402)	(265)	(8)	(37)	(57)	(15)	(1)	(1)
11	DEMAND COMPONENT		DP01	ET3AD	(176)	(90)	(5)	(14)	(49)	(14)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	(226)	(175)	(3)	(23)	(8)	(1)	0	(1)
13	PAYROLL TAXES	GP01	K939	EP01	6,108	4,328	98	578	662	169	9	6
14	DEMAND COMPONENT		DK939	EP01D	1,900	974	52	147	525	150	8	0
15	CUSTOMER COMPONENT		CK939	EP01C	4,208	3,354	46	431	137	19	1	6
16	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	(171)	(121)	(2)	(16)	(19)	(5)	0	0
17	DEMAND COMPONENT		DK939	EP01AD	(53)	(27)	(1)	(4)	(15)	(4)	0	0
18	CUSTOMER COMPONENT		CK939	EP01AC	(118)	(94)	(1)	(12)	(4)	(1)	0	0
19	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	11,240	7,703	193	1,043	1,388	362	18	14
20	DEMAND COMPONENT			ET01D	4,175	2,141	115	323	1,154	331	17	0
21	CUSTOMER COMPONENT			ET01C	7,065	5,562	78	720	234	31	1	14
22	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	155	102	3	14	22	5	0	0
23	DEMAND COMPONENT		DP01	ET1PD	68	35	2	5	19	5	0	0
24	CUSTOMER COMPONENT		CP01	ET1PC	87	67	1	9	3	0	0	0
25	TOTAL AT PROPOSED RATES			ET01P	11,395	7,805	196	1,057	1,410	367	18	14
26	DEMAND COMPONENT			ET01PD	4,243	2,176	117	328	1,173	336	17	0
27	CUSTOMER COMPONENT			ET01PC	7,152	5,629	79	729	237	31	1	14
28	**INVESTMENT TAX CREDIT AMORT**	ITDA92	P30	TXA92	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
29	DEMAND COMPONENT		DP30	TXA92D	(711)	(365)	(20)	(55)	(197)	(56)	(3)	0
30	CUSTOMER COMPONENT		CP30	TXA92C	(962)	(735)	(10)	(97)	(32)	(4)	0	(2)

PPL ELECTRIC UTILITIES CORPORATION
COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
OPERATING EXPENSES
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Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	TAXES										
	TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS										
1	CAPITAL STOCK	GT1	P01	ET1	1	0	1	0	24	93	0
2	DEMAND COMPONENT		DP01	ET1D	0	0	1	0	18	4	0
3	CUSTOMER COMPONENT		CP01	ET1C	1	0	0	0	6	89	0
4	CAPITAL STOCK ADJUSTMENT	GT1A	P01	ET1A	0	0	0	0	(8)	(31)	0
5	DEMAND COMPONENT		DP01	ET1AD	0	0	0	0	(6)	(1)	0
6	CUSTOMER COMPONENT		CP01	ET1AC	0	0	0	0	(2)	(30)	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	2	1	2	0	42	162	0
8	DEMAND COMPONENT		DP01	ET3D	0	0	2	0	31	8	0
9	CUSTOMER COMPONENT		CP01	ET3C	2	1	0	0	11	154	0
10	PUBLIC UTILITY REALTY ADJUSTMENT	GT3A	P01	ET3A	0	0	0	0	(4)	(16)	0
11	DEMAND COMPONENT		DP01	ET3AD	0	0	0	0	(3)	(1)	0
12	CUSTOMER COMPONENT		CP01	ET3AC	0	0	0	0	(1)	(15)	0
13	PAYROLL TAXES	GP01	K939	EP01	2	1	3	0	50	202	0
14	DEMAND COMPONENT		DK939	EP01D	0	0	3	0	33	8	0
15	CUSTOMER COMPONENT		CK939	EP01C	2	1	0	0	17	194	0
16	PAYROLL TAXES ADJUSTMENT	GP01A	K939	EP01A	0	0	0	0	(1)	(5)	0
17	DEMAND COMPONENT		DK939	EP01AD	0	0	0	0	(1)	0	0
18	CUSTOMER COMPONENT		CK939	EP01AC	0	0	0	0	0	(5)	0
19	TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS			ET01	5	2	6	0	103	405	0
20	DEMAND COMPONENT			ET01D	0	0	6	0	72	18	0
21	CUSTOMER COMPONENT			ET01C	5	2	0	0	31	387	0
22	CAPITAL STOCK PROPOSED ONLY	GT1P	P01	ET1P	0	0	0	0	1	6	0
23	DEMAND COMPONENT		DP01	ET1PD	0	0	0	0	1	0	0
24	CUSTOMER COMPONENT		CP01	ET1PC	0	0	0	0	0	6	0
25	TOTAL AT PROPOSED RATES			ET01P	5	2	6	0	104	411	0
26	DEMAND COMPONENT			ET01PD	0	0	6	0	73	18	0
27	CUSTOMER COMPONENT			ET01PC	5	2	0	0	31	393	0
28	**INVESTMENT TAX CREDIT AMORT**	ITDA92	P30	TXA92	(1)	0	(1)	0	(16)	(79)	0
29	DEMAND COMPONENT		DP30	TXA92D	0	0	(1)	0	(12)	(3)	0
30	CUSTOMER COMPONENT		CP30	TXA92C	(1)	0	0	0	(4)	(76)	0

PPL ELECTRIC UTILITIES CORPORATION
COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2007
OPERATING EXPENSES
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Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DEFERRED INCOME TAXES											
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	(76)	(47)	0	(9)	(13)	(3)	0	0
2	DEMAND COMPONENT		TRRBG	TX02D	(24)	(15)	0	(3)	(4)	(1)	0	0
3	CUSTOMER COMPONENT		TRRBG	TX02C	(52)	(32)	0	(6)	(9)	(2)	0	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(5,902)	(3,860)	(107)	(535)	(824)	(216)	(11)	(8)
5	DEMAND COMPONENT		DP30	TX06D	(2,586)	(1,326)	(71)	(200)	(715)	(204)	(11)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(3,316)	(2,534)	(36)	(335)	(109)	(12)	0	(8)
7	VACATION PAY	ITD08	K939	TX08	(126)	(89)	(2)	(12)	(14)	(3)	0	0
8	DEMAND COMPONENT		DK939	TX08D	(39)	(20)	(1)	(3)	(11)	(3)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	(87)	(69)	(1)	(9)	(3)	0	0	0
	BALANCE CARRIED FORWARD											
10	**DEFERRED INCOME TAXES**			TXST	(6,104)	(3,996)	(109)	(556)	(851)	(222)	(11)	(8)
11	DEMAND COMPONENT			TXSTD	(2,649)	(1,361)	(72)	(206)	(730)	(208)	(11)	0
12	CUSTOMER COMPONENT			TXSTC	(3,455)	(2,635)	(37)	(350)	(121)	(14)	0	(8)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEFERRED INCOME TAXES										
1	ADJUST GROSS RECEIPTS TAX	ITD02	RRBG	TX02	0	0	0	0	(1)	(2)	0
2	*DEMAND COMPONENT*		*TRRBG*	*TX02D*	*0*	*0*	*0*	*0*	*0*	*(1)*	*0*
3	CUSTOMER COMPONENT		TRRBG	TX02C	0	0	0	0	(1)	(1)	0
4	CONTRIB IN AID OF CONSTRUCTION	ITD06	P30	TX06	(2)	(1)	(4)	(1)	(60)	(272)	0
5	DEMAND COMPONENT		DP30	TX06D	0	0	(4)	0	(45)	(11)	0
6	CUSTOMER COMPONENT		CP30	TX06C	(2)	(1)	0	(1)	(15)	(261)	0
7	VACATION PAY	ITD08	K939	TX08	0	0	0	0	(1)	(4)	0
8	DEMAND COMPONENT		DK939	TX08D	0	0	0	0	(1)	0	0
9	CUSTOMER COMPONENT		CK939	TX08C	0	0	0	0	0	(4)	0
	BALANCE CARRIED FORWARD										
10	**DEFERRED INCOME TAXES**			TXST	(2)	(1)	(4)	(1)	(62)	(278)	0
11	DEMAND COMPONENT			TXSTD	0	0	(4)	0	(46)	(12)	0
12	CUSTOMER COMPONENT			TXSTC	(2)	(1)	0	(1)	(16)	(266)	0

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DEFERRED INCOME TAXES CONTINUED											
1	BALANCE BROUGHT FORWARD				(6,104)	(3,996)	(109)	(556)	(851)	(222)	(11)	(8)
2	DEMAND COMPONENT				(2,649)	(1,361)	(72)	(206)	(730)	(208)	(11)	-
3	CUSTOMER COMPONENT				(3,455)	(2,635)	(37)	(350)	(121)	(14)	-	(8)
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(2,918)	(2,068)	(47)	(276)	(316)	(81)	(4)	(3)
5	DEMAND COMPONENT		DK939	TX24D	(908)	(466)	(25)	(70)	(251)	(72)	(4)	0
6	CUSTOMER COMPONENT		CK939	TX24C	(2,010)	(1,602)	(22)	(206)	(65)	(9)	0	(3)
7	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	137	94	2	13	15	3	0	0
8	DEMAND COMPONENT		DP00	TX30D	43	22	1	3	12	3	0	0
9	CUSTOMER COMPONENT		CP00	TX30C	94	72	1	10	3	0	0	0
	BALANCE CARRIED FORWARD											
10	**DEFERRED INCOME TAXES**			TXST	(8,885)	(5,970)	(154)	(819)	(1,152)	(300)	(15)	(11)
11	DEMAND COMPONENT			TXSTD	(3,514)	(1,805)	(96)	(273)	(969)	(277)	(15)	0
12	CUSTOMER COMPONENT			TXSTC	(5,371)	(4,165)	(58)	(546)	(183)	(23)	0	(11)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEFERRED INCOME TAXES CONTINUED										
1	BALANCE BROUGHT FORWARD				(2)	(1)	(4)	(1)	(62)	(278)	-
2	DEMAND COMPONENT				-	-	(4)	-	(46)	(12)	-
3	CUSTOMER COMPONENT				(2)	(1)	-	(1)	(16)	(266)	-
4	PENSION/POST EMPL/SEVERENCE	ITD24	K939	TX24	(1)	0	(1)	0	(24)	(97)	0
5	DEMAND COMPONENT		DK939	TX24D	0	0	(1)	0	(16)	(4)	0
6	CUSTOMER COMPONENT		CK939	TX24C	(1)	0	0	0	(8)	(93)	0
7	ENVIRONMENTAL CLEANUP	ITD30	P00	TX30	0	0	0	0	1	7	0
8	DEMAND COMPONENT		DP00	TX30D	0	0	0	0	1	0	0
9	CUSTOMER COMPONENT		CP00	TX30C	0	0	0	0	0	7	0
	BALANCE CARRIED FORWARD										
10	**DEFERRED INCOME TAXES**			TXST	(3)	(1)	(5)	(1)	(85)	(368)	0
11	DEMAND COMPONENT			TXSTD	0	0	(5)	0	(61)	(16)	0
12	CUSTOMER COMPONENT			TXSTC	(3)	(1)	0	(1)	(24)	(352)	0

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DEFERRED INCOME TAXES CONTINUED											
1	BALANCE BROUGHT FORWARD			TXST	(8,885)	(5,970)	(154)	(819)	(1,152)	(300)	(15)	(11)
2	DEMAND COMPONENT				(3,514)	(1,805)	(96)	(273)	(969)	(277)	(15)	-
3	CUSTOMER COMPONENT				(5,371)	(4,165)	(58)	(546)	(183)	(23)	-	(11)
	ACRS AND MACRS											
4	DISTRIBUTION PROPERTY	ITD46F	P30	TX46F	14,973	9,792	272	1,357	2,090	548	28	21
5	DEMAND COMPONENT		DP30	TX46FD	6,560	3,363	180	507	1,813	517	27	0
6	CUSTOMER COMPONENT		CP30	TX46FC	8,413	6,429	92	850	277	31	1	21
7	GENERAL PROPERTY	ITD46G	K939	TX46G	459	325	7	43	50	12	1	0
8	DEMAND COMPONENT		DK939	TX46GD	143	73	4	11	40	11	1	0
9	CUSTOMER COMPONENT		CK939	TX46GC	316	252	3	32	10	1	0	0
10	TOTAL ACRS AND MACRS			TX46T	15,432	10,117	279	1,400	2,140	560	29	21
11	DEMAND COMPONENT			TX46TD	6,703	3,436	184	518	1,853	528	28	0
12	CUSTOMER COMPONENT			TX46TC	8,729	6,681	95	882	287	32	1	21
	BALANCE CARRIED FORWARD											
13	**DEFERRED INCOME TAXES**			TXTA	6,547	4,150	125	581	988	260	14	10
14	DEMAND COMPONENT			TXTAD	3,189	1,632	88	245	884	251	13	0
15	CUSTOMER COMPONENT			TXTAC	3,358	2,518	37	336	104	9	1	10

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEFERRED INCOME TAXES CONTINUED										
1	BALANCE BROUGHT FORWARD			TXST	(3)	(1)	(5)	(1)	(85)	(368)	-
2	DEMAND COMPONENT				-	-	(5)	-	(61)	(16)	-
3	CUSTOMER COMPONENT				(3)	(1)	-	(1)	(24)	(352)	-
	ACRS AND MACRS										
4	DISTRIBUTION PROPERTY	ITD46F	P30	TX46F	6	2	11	1	151	691	1
5	DEMAND COMPONENT		DP30	TX46FD	0	0	11	0	113	28	0
6	CUSTOMER COMPONENT		CP30	TX46FC	6	2	0	1	38	663	1
7	GENERAL PROPERTY	ITD46G	K939	TX46G	0	0	0	0	3	16	0
8	DEMAND COMPONENT		DK939	TX46GD	0	0	0	0	2	1	0
9	CUSTOMER COMPONENT		CK939	TX46GC	0	0	0	0	1	15	0
10	TOTAL ACRS AND MACRS			TX46T	6	2	11	1	154	707	1
11	DEMAND COMPONENT			TX46TD	0	0	11	0	115	29	0
12	CUSTOMER COMPONENT			TX46TC	6	2	0	1	39	678	1
	BALANCE CARRIED FORWARD										
13	**DEFERRED INCOME TAXES**			TXTA	3	1	6	0	69	339	1
14	DEMAND COMPONENT			TXTAD	0	0	6	0	54	13	0
15	CUSTOMER COMPONENT			TXTAC	3	1	0	0	15	326	1

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DEFERRED INCOME TAXES CONTINUED											
1	BALANCE BROUGHT FORWARD			TXST	6,547	4,150	125	581	988	260	14	10
2	DEMAND COMPONENT				3,189	1,632	88	245	884	251	13	-
3	CUSTOMER COMPONENT				3,358	2,518	37	336	104	9	1	10
	OTHER 263A & REPAIR ALLOWANCE											
4	DISTRIBUTION PROPERTY		P01		(1,043)	(687)	(20)	(94)	(146)	(38)	(2)	(2)
5	DEMAND COMPONENT		DP01		(457)	(234)	(13)	(35)	(126)	(38)	(2)	0
6	CUSTOMER COMPONENT		CP01		(586)	(453)	(7)	(59)	(20)	(2)	0	(2)
7	GENERAL PROPERTY		K939		(780)	(553)	(13)	(74)	(84)	(21)	(1)	(1)
8	DEMAND COMPONENT		DK939		(243)	(125)	(7)	(19)	(67)	(19)	(1)	0
9	CUSTOMER COMPONENT		CK939		(537)	(428)	(6)	(55)	(17)	(2)	0	(1)
10	**CONSUMER EDUCATION**	ITD49	P01	TX49	1,123	740	21	102	157	42	2	2
11	DEMAND COMPONENT		DP01	TX49D	493	253	14	38	136	39	2	0
12	CUSTOMER COMPONENT		CP01	TX49C	630	487	7	64	21	3	0	2
13	**LOSS ON REACQUIRED DEBT**	ITD54	P00	TX54	(1,064)	(702)	(19)	(97)	(145)	(38)	(2)	(1)
14	DEMAND COMPONENT		DP00	TX54D	(452)	(232)	(12)	(35)	(125)	(36)	(2)	0
15	CUSTOMER COMPONENT		CP00	TX54C	(612)	(470)	(7)	(62)	(20)	(2)	0	(1)
16	**BAD DEBTS**	ITD62	CW5	TX62	680	629	2	29	16	1	0	1
17	DEMAND COMPONENT		RCW5	TX62D	212	196	1	9	5	0	0	0
18	CUSTOMER COMPONENT		RCW5	TX62C	468	433	1	20	11	1	0	1
19	**PA NOL DEF TAX ASSET**		K939		102	72	2	9	11	3	0	0
20	DEMAND COMPONENT		DK939		32	16	1	2	9	3	-	-
21	CUSTOMER COMPONENT		CK939		70	56	1	7	2	-	-	-
22	**RATE REFUND**		K939		(933)	(664)	(15)	(88)	(101)	(26)	(1)	(1)
23	DEMAND COMPONENT		DK939		(290)	(151)	(8)	(22)	(80)	(23)	(1)	-
24	CUSTOMER COMPONENT		CK939		(643)	(513)	(7)	(66)	(21)	(3)	-	(1)
25	**TOTAL DEFERRED INCOME TAXES**			TXT	4,632	2,985	83	368	696	183	10	8
26	DEMAND COMPONENT			TXTD	2,484	1,355	64	183	636	179	9	0
27	CUSTOMER COMPONENT			TXTC	2,148	1,630	19	185	60	4	1	8
28	**DEFERRED INCOME TAX ADJUSTMENT**	ITD71	K939	TX71	3,746	2,655	60	354	406	104	5	4
29	DEMAND COMPONENT		DK939	TX71D	1,166	598	32	90	322	92	5	0
30	CUSTOMER COMPONENT		CK939	TX71C	2,580	2,057	28	264	84	12	0	4
31	**ADJUSTED DEFERRED INC TAXES**			TXTA	8,378	5,640	143	722	1,102	287	15	12
32	DEMAND COMPONENT			TXTAD	3,650	1,953	96	273	958	271	14	0
33	CUSTOMER COMPONENT			TXTAC	4,728	3,687	47	449	144	16	1	12

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DEFERRED INCOME TAXES CONTINUED										
1	BALANCE BROUGHT FORWARD			TXST	3	1	6	-	69	339	1
2	DEMAND COMPONENT				-	-	6	-	54	13	-
3	CUSTOMER COMPONENT				3	1	-	-	15	326	1
	OTHER 263A & REPAIR ALLOWANCE										
4	DISTRIBUTION PROPERTY		P01		0	0	0	0	(11)	(41)	0
5	DEMAND COMPONENT		DP01		0	0	0	0	(8)	(2)	0
6	CUSTOMER COMPONENT		CP01		0	0	0	0	(3)	(39)	0
7	GENERAL PROPERTY		K939		0	0	0	0	(6)	(26)	0
8	DEMAND COMPONENT		DK939		0	0	0	0	(4)	(1)	0
9	CUSTOMER COMPONENT		CK939		0	0	0	0	(2)	(25)	0
10	**CONSUMER EDUCATION**	ITD49	P01	TX49	0	0	0	0	12	44	0
11	DEMAND COMPONENT		DP01	TX49D	0	0	0	0	9	2	0
12	CUSTOMER COMPONENT		CP01	TX49C	0	0	0	0	3	42	0
13	**LOSS ON REACQUIRED DEBT**	ITD54	P00	TX54	0	0	(1)	0	(11)	(48)	0
14	DEMAND COMPONENT		DP00	TX54D	0	0	(1)	0	(8)	(2)	0
15	CUSTOMER COMPONENT		CP00	TX54C	0	0	0	0	(3)	(46)	0
16	**BAD DEBTS**	ITD62	CW5	TX62	0	0	0	0	1	0	0
17	DEMAND COMPONENT		RCW5	TX62D	0	0	0	0	0	0	0
18	CUSTOMER COMPONENT		RCW5	TX62C	0	0	0	0	1	0	0
19	**PA NOL DEF TAX ASSET**		K939		0	0	0	0	1	3	0
20	DEMAND COMPONENT		DK939		-	-	-	-	1	-	-
21	CUSTOMER COMPONENT		CK939		-	-	-	-	-	3	-
22	**RATE REFUND**		K939		0	0	0	0	(8)	(31)	0
23	DEMAND COMPONENT		DK939		-	-	-	-	(5)	(1)	-
24	CUSTOMER COMPONENT		CK939		-	-	-	-	(3)	(30)	-
25	**TOTAL DEFERRED INCOME TAXES**			TXT	3	1	5	0	47	240	1
26	DEMAND COMPONENT			TXTD	0	0	5	0	39	9	0
27	CUSTOMER COMPONENT			TXTC	3	1	0	0	8	231	1
28	**DEFERRED INCOME TAX ADJUSTMENT**	ITD71	K939	TX71	1	0	2	0	30	124	0
29	DEMAND COMPONENT		DK939	TX71D	0	0	2	0	20	5	0
30	CUSTOMER COMPONENT		CK939	TX71C	1	0	0	0	10	119	0
31	**ADJUSTED DEFERRED INC TAXES**			TXTA	4	1	7	0	77	364	1
32	DEMAND COMPONENT			TXTAD	0	0	7	0	59	14	0
33	CUSTOMER COMPONENT			TXTAC	4	1	0	0	18	350	1

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
3	O & M CUSTOMER ACCOUNTS	EE56	42,120	37,867	222	2,660	1,046	111	2	65
4	O & M CUST SVC & INFO	EE64	25,750	25,474	275	0	0	0	0	0
5	O & M SALES	EE65	2,843	1,458	78	220	786	224	12	0
6	O & M ADMIN & GENERAL	EE79	129,255	91,530	2,080	12,223	14,009	3,570	180	136
7	ADJUSTS TO O & M EXPENSES	EE99	4,737	3,916	40	632	231	(24)	(1)	(2)
8	TOTAL OPER & MAINT EXPENSES	EE00	339,648	245,002	5,213	27,397	35,825	9,614	483	437
9	DEMAND COMPONENT	EE00D	103,073	52,685	2,819	7,946	28,401	8,502	440	0
10	CUSTOMER COMPONENT	EE00C	236,575	192,317	2,394	19,451	7,424	1,112	43	437
11	DEPRECIATION & AMORTIZATION	ED00A	109,643	73,038	1,987	10,059	14,296	3,582	179	323
12	DEMAND COMPONENT	ED00AD	40,189	20,671	1,107	3,118	11,144	3,072	160	0
13	CUSTOMER COMPONENT	ED00AC	69,454	52,367	880	6,941	3,152	510	19	323
	TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	11,240	7,703	193	1,043	1,388	362	18	14
15	DEMAND COMPONENT	ET01D	4,175	2,141	115	323	1,154	331	17	0
16	CUSTOMER COMPONENT	ET01C	7,065	5,562	78	720	234	31	1	14
17	GROSS RECEIPTS TAX	TXG	37,986	23,322	238	4,429	6,570	1,757	107	79
18	DEMAND COMPONENT	TXGD	14,901	5,758	106	1,492	5,516	1,611	101	0
19	CUSTOMER COMPONENT	TXGC	23,085	17,564	132	2,937	1,054	146	6	79
20	ADJUSTED DEFERRED INC TAXES	TXTA	8,378	5,640	143	722	1,102	287	15	12
21	DEMAND COMPONENT	TXTAD	3,650	1,953	96	273	958	271	14	0
22	CUSTOMER COMPONENT	TXTAC	4,728	3,687	47	449	144	16	1	12
23	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
24	DEMAND COMPONENT	TX93D	(711)	(365)	(20)	(55)	(197)	(56)	(3)	0
25	CUSTOMER COMPONENT	TX93C	(962)	(735)	(10)	(97)	(32)	(4)	0	(2)
26	OP EXPENSES PRIOR INCOME TAX	OEBT	505,222	353,605	7,744	43,498	58,952	15,542	799	863
27	DEMAND COMPONENT	OEBTD	165,277	82,838	4,223	13,097	46,976	13,731	729	0
28	CUSTOMER COMPONENT	OEBTC	339,945	270,762	3,521	30,401	11,976	1,811	70	863
	PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN									
29	TOTAL PA INCOME TAX	TSTX	9,824	1,458	(447)	2,798	4,692	1,284	95	36
30	DEMAND COMPONENT	TSTXD	7,095	616	(286)	1,093	4,205	1,233	93	(1)
31	CUSTOMER COMPONENT	TSTXC	2,729	843	(161)	1,705	487	51	2	37
32	TOTAL FED INC TAX	TFTX	33,163	6,427	(1,329)	8,916	14,832	4,060	298	114
33	DEMAND COMPONENT	TFTXD	23,183	2,479	(860)	3,461	13,413	3,934	293	(4)
34	CUSTOMER COMPONENT	TFTXC	9,980	3,948	(469)	5,455	1,419	125	5	118
35	TOTAL TAXES	TX99	98,918	43,450	(1,232)	17,756	28,355	7,690	530	253
36	DEMAND COMPONENT	TX99D	52,293	12,582	(849)	6,587	25,049	7,324	515	(5)
37	CUSTOMER COMPONENT	TX99C	46,625	30,869	(383)	11,169	3,306	365	15	258
38	TOTAL OPERATING EXPENSES	TOE	548,209	361,490	5,968	55,212	78,476	20,886	1,192	1,013
39	DEMAND COMPONENT	TOED	195,555	85,933	3,077	17,651	64,594	18,898	1,115	(5)
40	CUSTOMER COMPONENT	TOEC	352,654	275,553	2,891	37,561	13,882	1,987	77	1,018

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING EXPENSES								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
3	O & M CUSTOMER ACCOUNTS	EE56	0	0	1	0	86	63	0
4	O & M CUST SVC & INFO	EE64	0	0	0	0	0	0	0
5	O & M SALES	EE65	0	0	5	0	49	12	0
6	O & M ADMIN & GENERAL	EE79	37	13	69	9	1,052	4,345	4
7	ADJUSTS TO O & M EXPENSES	EE99	(1)	0	(1)	0	9	(63)	0
8	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,633	12,785	12
9	DEMAND COMPONENT	EE00D	0	0	73	0	1,773	434	0
10	CUSTOMER COMPONENT	EE00C	100	36	15	23	860	12,351	12
11	DEPRECIATION & AMORTIZATION	ED00A	85	30	57	20	1,136	4,845	10
12	DEMAND COMPONENT	ED00AD	0	0	51	0	696	171	0
13	CUSTOMER COMPONENT	ED00AC	85	30	6	20	440	4,674	10
	TAXES OTHER THAN INCOME								
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	103	405	0
15	DEMAND COMPONENT	ET01D	0	0	6	0	72	18	0
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	31	387	0
17	GROSS RECEIPTS TAX	TXG	36	2	20	32	380	1,012	2
18	DEMAND COMPONENT	TXGD	0	0	18	0	264	35	0
19	CUSTOMER COMPONENT	TXGC	36	2	2	32	116	977	2
20	ADJUSTED DEFERRED INC TAXES	TXTA	4	1	7	0	77	364	1
21	DEMAND COMPONENT	TXTAD	0	0	7	0	59	14	0
22	CUSTOMER COMPONENT	TXTAC	4	1	0	0	18	350	1
23	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(16)	(79)	0
24	DEMAND COMPONENT	TX93D	0	0	(1)	0	(12)	(3)	0
25	CUSTOMER COMPONENT	TX93C	(1)	0	0	0	(4)	(76)	0
26	OP EXPENSES PRIOR INCOME TAX	OEBT	229	71	177	75	4,313	19,332	25
27	DEMAND COMPONENT	OEBTD	0	0	154	0	2,852	669	0
28	CUSTOMER COMPONENT	OEBTC	229	71	23	75	1,461	18,663	25
	PA AND FEDERAL INCOME TAXES BASED ON								
	PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL								
29	TOTAL PA INCOME TAX	TSTX	34	(5)	16	46	169	(356)	1
30	DEMAND COMPONENT	TSTXD	0	0	15	0	135	(13)	0
31	CUSTOMER COMPONENT	TSTXC	34	(5)	1	46	35	(343)	1
32	TOTAL FED INC TAX	TFTX	107	(15)	50	143	549	(990)	3
33	DEMAND COMPONENT	TFTXD	(2)	0	49	(2)	439	(30)	0
34	CUSTOMER COMPONENT	TFTXC	109	(15)	1	145	110	(960)	0
35	TOTAL TAXES	TX99	185	(15)	98	221	1,262	356	7
36	DEMAND COMPONENT	TX99D	(2)	0	94	(2)	957	21	0
37	CUSTOMER COMPONENT	TX99C	187	(15)	4	223	306	335	4
38	TOTAL OPERATING EXPENSES	TOE	370	51	243	264	5,031	17,986	29
39	DEMAND COMPONENT	TOED	(2)	0	218	(2)	3,426	626	0
40	CUSTOMER COMPONENT	TOEC	372	51	25	266	1,606	17,360	26

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES											
	SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0	0
	DISTRIBUTION RATE REVENUES				631,715	376,667	3,705	75,559	116,079	30,559	1,818	1,719
	REMAND SETTLEMENT				(58)	9,813	286	(1,693)	(6,295)	(1,455)	(37)	(551)
2	REVISED DISTRIBUTION REVENUES	DREV			631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
	ADJUSTED RATE REVENUES				631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	LATE PAYMENT CHARGES		RCW4	R11	8,923	5,825	46	1,182	1,137	417	21	165
	LATE PAYMENT CHGS ADJUST				339	221	2	45	43	16	1	6
4	SALE OF ELECTRICITY & LATE PAYMENTS			RRT	640,919	392,526	4,039	75,093	110,964	29,537	1,803	1,339
5	ANNUALIZATION	ANN			2,917	2,762	(2)	(27)	394	250	16	3
8	ADJUSTED ELECTRIC SALES & LATE PAYMENTS				643,835	395,288	4,037	75,066	111,358	29,787	1,819	1,342
	OTHER OPERATING REVENUES											
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	369	241	6	34	52	14	1	1
10	DEMAND COMPONENT		DP30	R20D	162	83	4	13	45	13	1	0
11	CUSTOMER COMPONENT		CP30	R20C	207	158	2	21	7	1	0	1
	RENT-ELECTRIC PROPERTY											
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	29,693	19,419	539	2,692	4,145	1,088	55	42
14	DEMAND COMPONENT		DP30	R23D	13,009	6,670	357	1,006	3,596	1,026	53	0
15	CUSTOMER COMPONENT		CP30	R23C	16,684	12,749	182	1,686	549	62	2	42
	OTHER ELECTRIC REVENUE											
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	2,686	1,758	48	243	375	99	5	4
18	DEMAND COMPONENT		DP30	R27D	1,177	603	32	91	325	93	5	0
19	CUSTOMER COMPONENT		CP30	R27C	1,509	1,153	16	152	50	6	0	4
20	TOTAL OTHER OPERATING REVS			ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
21	DEMAND COMPONENT			ROOTD	14,348	7,356	393	1,110	3,966	1,132	59	0
22	CUSTOMER COMPONENT			ROOTC	18,400	14,060	200	1,859	606	69	2	47
23	TOTAL OPERATING REVENUES			ROT	676,583	416,704	4,630	78,035	115,930	30,988	1,880	1,389
24	**BASE FOR GROSS RECEIPTS TAX**			RRBG	643,835	395,288	4,037	75,066	111,358	29,787	1,819	1,342
25	GROSS RECEIPTS TAX @ 5.9%			TXGR	37,986	23,322	238	4,429	6,570	1,757	107	79

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES										
	SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREV			0	0	0	0	0	0	0
	DISTRIBUTION RATE REVENUES				739	139	332	538	7,109	16,707	45
	REMAND SETTLEMENT				(175)	(103)	1	0	(650)	811	(10)
2	REVISED DISTRIBUTION REVENUES	DREV			564	36	333	538	6,459	17,518	35
	ADJUSTED RATE REVENUES				564	36	333	538	6,459	17,518	35
3	LATE PAYMENT CHARGES		RCW4	R11	26	0	0	0	54	49	1
	LATE PAYMENT CHGS ADJUST				1	0	0	0	2	2	0
4	SALE OF ELECTRICITY & LATE PAYMENTS			RRT	591	36	333	538	6,515	17,569	36
5	ANNUALIZATION	ANN			12	(4)	3	6	(74)	(423)	0
8	ADJUSTED ELECTRIC SALES & LATE PAYMENTS				603	32	336	544	6,441	17,146	36
	OTHER OPERATING REVENUES										
9	MISCELLANEOUS SERVICE REVS	S20	P30	R20	0	0	0	0	4	17	0
10	DEMAND COMPONENT		DP30	R20D	0	0	0	0	3	1	0
11	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	1	16	0
	RENT-ELECTRIC PROPERTY										
12	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
13	DISTRIBUTION RELATED	S24	P30	R24	11	4	22	3	301	1,371	1
14	DEMAND COMPONENT		DP30	R23D	0	0	21	0	225	55	0
15	CUSTOMER COMPONENT		CP30	R23C	11	4	1	3	76	1,316	1
	OTHER ELECTRIC REVENUE										
16	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
17	DISTRIBUTION RELATED	S27	P30	R27	1	0	2	0	27	124	0
18	DEMAND COMPONENT		DP30	R27D	0	0	2	0	20	5	0
19	CUSTOMER COMPONENT		CP30	R27C	1	0	0	0	7	119	0
20	TOTAL OTHER OPERATING REVS			ROOT	12	4	24	3	332	1,512	1
21	DEMAND COMPONENT			ROOTD	0	0	23	0	248	61	0
22	CUSTOMER COMPONENT			ROOTC	12	4	1	3	84	1,451	1
23	TOTAL OPERATING REVENUES			ROT	615	36	360	547	6,773	18,658	37
24	**BASE FOR GROSS RECEIPTS TAX**			RRBG	603	32	336	544	6,441	17,146	36
25	GROSS RECEIPTS TAX @ 5.9%			TXGR	36	2	20	32	380	1,012	2

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DERIVATION-									
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROT	676,583	416,705	4,630	78,035	115,930	30,988	1,880	1,389
	MINUS OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	505,222	353,602	7,744	43,498	58,952	15,542	799	863
3	EQUALS: TAXABLE INCOME	TAXI	171,361	63,103	(3,114)	34,537	56,978	15,446	1,081	526
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIOI	TNI	106,660	20,165	(4,311)	28,773	48,089	13,124	963	376
	PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	106,660	20,165	(4,311)	28,773	48,089	13,124	963	376
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,320)	(5,548)	(161)	(762)	(1,119)	(274)	(10)	(16)
8	PA TAXABLE INCOME	TSTI	98,340	14,617	(4,472)	28,011	46,970	12,850	953	360
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	98,340	14,617	(4,472)	28,011	46,970	12,850	953	360
11	PA INCOME TAX @ 9.99%	GSIT	9,824	1,458	(447)	2,798	4,692	1,284	95	36
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0	0
13	PA INCOME TAX ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	9,824	1,458	(447)	2,798	4,692	1,284	95	36
	FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	106,660	20,165	(4,311)	28,773	48,089	13,124	963	376
	DEDUCTIONS									
16	PA INCOME TAX	GSIT	9,824	1,458	(447)	2,798	4,692	1,284	95	36
17	TOTAL DEDUCTIONS	TSFS	9,824	1,458	(447)	2,798	4,692	1,284	95	36
18	FEDERAL TAXABLE INCOME	TFTI	96,836	18,707	(3,864)	25,975	43,397	11,840	868	340
19	FEDERAL INCOME TAX @ 35.0%	GFIT	33,893	6,547	(1,352)	9,091	15,189	4,144	304	119
20	FEDERAL INCOME TAX CREDITS & ADJUSTMENTS		(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
21	TOTAL FEDERAL INCOME TAX	TFIT1	33,163	6,427	(1,329)	8,916	14,832	4,060	298	114

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DERIVATION-								
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS								
1	OPERATING REVENUES	ROT	615	36	360	547	6,773	18,658	37
	MINUS OPERATING EXPENSES								
2	OP EXPENSES PRIOR INCOME TAX	OEBT	229	71	177	75	4,313	19,332	25
3	EQUALS: TAXABLE INCOME	TAXI	386	(35)	183	472	2,460	(674)	12
	PLUS: ADJUSTMENTS TO								
4	TAXABLE INCOME	TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIOI	TNI	347	(49)	162	462	1,782	(3,233)	9
	PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME	TNI	347	(49)	162	462	1,782	(3,233)	9
7	**TOTAL SPECIAL DEDUCTIONS**	TASI	(4)	(1)	(2)	(1)	(88)	(334)	0
8	PA TAXABLE INCOME	TSTI	343	(50)	160	461	1,694	(3,567)	9
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	343	(50)	160	461	1,694	(3,567)	9
11	PA INCOME TAX @ 9.99%	GSIT	34	(5)	16	46	169	(356)	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	34	(5)	16	46	169	(356)	1
	FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME	TNI	347	(49)	162	462	1,782	(3,233)	9
	DEDUCTIONS								
16	PA INCOME TAX	GSIT	34	(5)	16	46	169	(356)	1
17	TOTAL DEDUCTIONS	TSFS	34	(5)	16	46	169	(356)	1
18	FEDERAL TAXABLE INCOME	TFTI	313	(44)	146	416	1,613	(2,877)	8
19	FEDERAL INCOME TAX @ 35.0%	GFIT	110	(15)	51	146	565	(1,007)	3
	FEDERAL INCOME TAX								
20	CREDITS & ADJUSTMENTS		(3)	0	(1)	(3)	(16)	17	0
21	**TOTAL FEDERAL INCOME TAX**	TFIT1	107	(15)	50	143	549	(990)	3

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	ADJUSTMENTS TO TAXABLE INCOME											
1	INTEREST EXPENSE	ITA1	RBX	TA1	(56,906)	(37,615)	(1,053)	(5,100)	(7,968)	(2,129)	(108)	(86)
2	DEMAND COMPONENT		DRBX	TA1D	(25,291)	(12,969)	(694)	(1,957)	(6,992)	(2,010)	(104)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(31,615)	(24,647)	(359)	(3,143)	(976)	(119)	(4)	(86)
4	DEFERRED INCOME TAXES			TXT	8,378	5,643	143	722	1,102	287	15	12
5	DEMAND COMPONENT			TXTD	3,650	1,958	96	273	958	271	14	0
6	CUSTOMER COMPONENT			TXTC	4,728	3,685	47	449	144	16	1	12
7	NET INVESTMENT TAX CREDIT			TX93	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
8	DEMAND COMPONENT			TX93D	(711)	(365)	(20)	(55)	(197)	(56)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(962)	(735)	(10)	(97)	(32)	(4)	0	(2)
	BOOK DEPRECIATION & AMORTIZATION											
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	89,058	58,438	1,656	8,111	12,069	3,015	149	302
12	DEMAND COMPONENT		RED30D	TAE13D	33,792	17,389	931	2,624	9,376	2,568	133	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	55,266	41,049	725	5,487	2,693	447	16	302
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	20,585	14,587	331	1,948	2,230	568	30	21
15	DEMAND COMPONENT		RED88D	TAF13D	6,405	3,283	176	495	1,770	505	27	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	14,180	11,304	155	1,453	460	63	3	21
17	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	109,643	73,025	1,987	10,059	14,299	3,583	179	323
18	DEMAND COMPONENT			TA13D	40,197	20,672	1,107	3,119	11,146	3,073	160	0
19	CUSTOMER COMPONENT			TA13C	69,446	52,353	880	6,940	3,153	510	19	323
	TAX DEPRECIATION & AMORTIZATION											
20	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0	0
21	DISTRIBUTION	ITAE15	ED30	TAE15	(114,772)	(75,312)	(2,134)	(10,454)	(15,553)	(3,885)	(192)	(389)
22	DEMAND COMPONENT		RED30D	TAE15D	(43,549)	(22,410)	(1,200)	(3,382)	(12,083)	(3,309)	(171)	0
23	CUSTOMER COMPONENT		RED30C	TAE15C	(71,223)	(52,902)	(934)	(7,072)	(3,470)	(576)	(21)	(389)
24	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(20,168)	(14,292)	(324)	(1,909)	(2,185)	(557)	(29)	(21)
25	DEMAND COMPONENT		RED88D	TAF15D	(6,275)	(3,219)	(172)	(485)	(1,734)	(495)	(26)	0
26	CUSTOMER COMPONENT		RED88C	TAF15C	(13,893)	(11,073)	(152)	(1,424)	(451)	(62)	(3)	(21)
27	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(134,940)	(89,604)	(2,458)	(12,363)	(17,738)	(4,442)	(221)	(410)
28	DEMAND COMPONENT			TA15D	(49,824)	(25,629)	(1,372)	(3,867)	(13,817)	(3,804)	(197)	0
29	CUSTOMER COMPONENT			TA15C	(85,116)	(63,975)	(1,086)	(8,496)	(3,921)	(638)	(24)	(410)
30	POST RETIREMENT BENEFITS	ITA20	K939	TA20	501	355	8	47	54	14	1	1
31	DEMAND COMPONENT		DK939	TA20D	156	80	4	12	43	12	1	0
32	CUSTOMER COMPONENT		CK939	TA20C	345	275	4	35	11	2	0	1
	BALANCE CARRIED FORWARD											
33	**ADJUSTMENTS TO TAXABLE INCOME**			TAST1	(74,997)	(49,294)	(1,403)	(6,787)	(10,480)	(2,747)	(137)	(162)
34	DEMAND COMPONENT			TAST1D	(31,823)	(16,250)	(879)	(2,475)	(8,859)	(2,514)	(129)	0
35	CUSTOMER COMPONENT			TAST1C	(43,174)	(33,044)	(524)	(4,312)	(1,621)	(233)	(8)	(162)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	ADJUSTMENTS TO TAXABLE INCOME										
1	INTEREST EXPENSE	ITA1	RBX	TA1	(23)	(8)	(23)	(5)	(584)	(2,199)	(3)
2	DEMAND COMPONENT		DRBX	TA1D	0	0	(21)	0	(437)	(107)	0
3	CUSTOMER COMPONENT		CRBX	TA1C	(23)	(8)	(2)	(5)	(147)	(2,092)	(3)
4	DEFERRED INCOME TAXES			TXT	4	1	7	0	77	364	1
5	DEMAND COMPONENT			TXTD	0	0	7	0	59	14	0
6	CUSTOMER COMPONENT			TXTC	4	1	0	0	18	350	1
7	NET INVESTMENT TAX CREDIT			TX93	(1)	0	(1)	0	(16)	(79)	0
8	DEMAND COMPONENT			TX93D	0	0	(1)	0	(12)	(3)	0
9	CUSTOMER COMPONENT			TX93C	(1)	0	0	0	(4)	(76)	0
	BOOK DEPRECIATION & AMORTIZATION										
10	TRANSMISSION	ITAD13	RD10	TAD13	0	0	0	0	0	0	0
11	DISTRIBUTION	ITAE13	ED30	TAE13	81	29	46	19	970	4,164	9
12	DEMAND COMPONENT		RED30D	TAE13D	0	0	41	0	586	144	0
13	CUSTOMER COMPONENT		RED30C	TAE13C	81	29	5	19	384	4,020	9
14	GENERAL & INTANGIBLE	ITAF13	ED88	TAF13	5	1	11	1	167	682	1
15	DEMAND COMPONENT		RED88D	TAF13D	0	0	10	0	110	27	0
16	CUSTOMER COMPONENT		RED88C	TAF13C	5	1	1	1	57	655	1
17	TOTAL BOOK DEPRECIATION & AMORTIZATION			TA13	86	30	57	20	1,137	4,846	10
18	DEMAND COMPONENT			TA13D	0	0	51	0	696	171	0
19	CUSTOMER COMPONENT			TA13C	86	30	6	20	441	4,675	10
	TAX DEPRECIATION & AMORTIZATION										
20	TRANSMISSION	ITAD15	RD10	TAD15	0	0	0	0	0	0	0
21	DISTRIBUTION	ITAE15	ED30	TAE15	(104)	(38)	(59)	(25)	(1,249)	(5,367)	(11)
22	DEMAND COMPONENT		RED30D	TAE15D	0	0	(53)	0	(755)	(186)	0
23	CUSTOMER COMPONENT		RED30C	TAE15C	(104)	(38)	(6)	(25)	(494)	(5,181)	(11)
24	GENERAL & INTANGIBLE	ITAF15	ED88	TAF15	(5)	(1)	(11)	(1)	(164)	(668)	(1)
25	DEMAND COMPONENT		RED88D	TAF15D	0	0	(10)	0	(108)	(26)	0
26	CUSTOMER COMPONENT		RED88C	TAF15C	(5)	(1)	(1)	(1)	(56)	(642)	(1)
27	TOTAL TAX DEPRECIATION & AMORTIZATION			TA15	(109)	(39)	(70)	(26)	(1,413)	(6,035)	(12)
28	DEMAND COMPONENT			TA15D	0	0	(63)	0	(863)	(212)	0
29	CUSTOMER COMPONENT			TA15C	(109)	(39)	(7)	(26)	(550)	(5,823)	(12)
30	POST RETIREMENT BENEFITS	ITA20	K939	TA20	0	0	0	0	4	17	0
31	DEMAND COMPONENT		DK939	TA20D	0	0	0	0	3	1	0
32	CUSTOMER COMPONENT		CK939	TA20C	0	0	0	0	1	16	0
	BALANCE CARRIED FORWARD										
33	**ADJUSTMENTS TO TAXABLE INCOME**			TAST1	(43)	(16)	(30)	(11)	(795)	(3,086)	(4)
34	DEMAND COMPONENT			TAST1D	0	0	(27)	0	(554)	(136)	0
35	CUSTOMER COMPONENT			TAST1C	(43)	(16)	(3)	(11)	(241)	(2,950)	(4)

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	BALANCE BROUGHT FORWARD											
1	**ADJUSTMENTS TO TAXABLE INCOME**			TAST1	(74,997)	(49,294)	(1,403)	(6,787)	(10,480)	(2,747)	(137)	(162)
	CONTINUED											
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	394	279	6	38	43	11	1	0
3	DEMAND COMPONENT		DK939	TA27D	123	63	3	10	34	10	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	271	216	3	28	9	1	0	0
5	VACATION PAY	ITA28	K939	TA28	304	216	5	28	33	8	0	0
6	DEMAND COMPONENT		DK939	TA28D	95	49	3	7	26	7	0	0
7	CUSTOMER COMPONENT		CK939	TA28C	209	167	2	21	7	1	0	0
8	PENSION EXPENSE	ITA30	K939	TA30	5,027	3,563	81	476	544	138	7	5
9	DEMAND COMPONENT		DK939	TA30D	1,564	802	43	121	432	123	6	0
10	CUSTOMER COMPONENT		CK939	TA30C	3,463	2,761	38	355	112	15	1	5
11	POST EMPL BENE/VERP	ITA37	K939	TA37	38	27	0	4	4	1	0	0
12	DEMAND COMPONENT		DK939	TA37D	12	6	0	1	3	1	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	26	21	0	3	1	0	0	0
14	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	(329)	(226)	(5)	(31)	(35)	(9)	0	(1)
15	DEMAND COMPONENT		DP00	TA45D	(102)	(52)	(3)	(8)	(28)	(8)	0	0
16	CUSTOMER COMPONENT		CP00	TA45C	(227)	(174)	(2)	(23)	(7)	(1)	0	(1)
	BALANCE CARRIED FORWARD											
17	**ADJUSTMENTS TO TAXABLE INCOME**			TAST2	(69,563)	(45,435)	(1,316)	(6,272)	(9,891)	(2,598)	(129)	(158)
18	DEMAND COMPONENT			TAST2D	(30,131)	(15,382)	(833)	(2,344)	(8,392)	(2,381)	(122)	0
19	CUSTOMER COMPONENT			TAST2C	(39,432)	(30,053)	(483)	(3,928)	(1,499)	(217)	(7)	(158)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	BALANCE BROUGHT FORWARD										
1	**ADJUSTMENTS TO TAXABLE INCOME**			TAST1	(43)	(16)	(30)	(11)	(795)	(3,086)	(4)
	CONTINUED										
2	BUSINESS MEALS NOT DEDUCTIBLE	ITA27	K939	TA27	0	0	0	0	3	14	0
3	DEMAND COMPONENT		DK939	TA27D	0	0	0	0	2	1	0
4	CUSTOMER COMPONENT		CK939	TA27C	0	0	0	0	1	13	0
5	VACATION PAY	ITA28	K939	TA28	0	0	0	0	3	10	0
6	DEMAND COMPONENT		DK939	TA28D	0	0	0	0	2	0	0
7	CUSTOMER COMPONENT		CK939	TA28C	0	0	0	0	1	10	0
8	PENSION EXPENSE	ITA30	K939	TA30	1	0	3	0	41	167	0
9	DEMAND COMPONENT		DK939	TA30D	0	0	3	0	27	7	0
10	CUSTOMER COMPONENT		CK939	TA30C	1	0	0	0	14	160	0
11	POST EMPL BENE/VERP	ITA37	K939	TA37	0	0	0	0	0	1	0
12	DEMAND COMPONENT		DK939	TA37D	0	0	0	0	0	0	0
13	CUSTOMER COMPONENT		CK939	TA37C	0	0	0	0	0	1	0
14	ENVIRONMENTAL CLEANUP	ITA45	P00	TA45	0	0	0	0	(3)	(17)	0
15	DEMAND COMPONENT		DP00	TA45D	0	0	0	0	(2)	0	0
16	CUSTOMER COMPONENT		CP00	TA45C	0	0	0	0	(1)	(17)	0
	BALANCE CARRIED FORWARD										
17	**ADJUSTMENTS TO TAXABLE INCOME**			TAST2	(42)	(16)	(27)	(11)	(751)	(2,911)	(4)
18	DEMAND COMPONENT			TAST2D	0	0	(24)	0	(525)	(128)	0
19	CUSTOMER COMPONENT			TAST2C	(42)	(16)	(3)	(11)	(226)	(2,783)	(4)

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	BALANCE BROUGHT FORWARD											
1	**ADJUSTMENTS TO TAXABLE INCOME**			TAST2	(69,563)	(45,435)	(1,316)	(6,272)	(9,891)	(2,598)	(129)	(158)
	CONTINUED											
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	2,564	1,691	46	233	349	92	4	4
3	DEMAND COMPONENT		DP00	TA48D	1,089	558	30	84	301	86	4	0
4	CUSTOMER COMPONENT		CP00	TA48C	1,475	1,133	16	149	48	6	0	4
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	(1,639)	(1,517)	(4)	(118)	(40)	(3)	0	(4)
6	DEMAND COMPONENT		RCW5		(696)	(644)	(2)	(29)	(17)	(1)	0	(2)
7	CUSTOMER COMPONENT		RCW5		(943)	(873)	(2)	(40)	(23)	(2)	0	(2)
	ADJUST SALES OF PROPERTY											
8	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0	0
9	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	(9)	(6)	0	(1)	(1)	0	0	0
10	DEMAND COMPONENT		DP30	TA84FD	(4)	(2)	0	0	(1)	0	0	0
11	CUSTOMER COMPONENT		CP30	TA84FC	(5)	(4)	0	(1)	0	0	0	0
12	GENERAL PROPERTY	ITA84G	K939	TA84	0	0	0	0	0	0	0	0
13	DEMAND COMPONENT		DK939	TA84GD	0	0	0	0	0	0	0	0
14	CUSTOMER COMPONENT		CK939	TA84GC	0	0	0	0	0	0	0	0
	REMOVAL COSTS											
15	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0	0
16	DISTRIBUTION	ITA62	P30	TA62	(10,104)	(6,608)	(184)	(916)	(1,411)	(370)	(19)	(14)
17	DEMAND COMPONENT		DP30	TA62D	(4,427)	(2,270)	(122)	(342)	(1,224)	(349)	(18)	0
18	CUSTOMER COMPONENT		CP30	TA62C	(5,677)	(4,338)	(62)	(574)	(187)	(21)	(1)	(14)
	OTHER 263A & REPAIR ALLOW											
19	DISTRIBUTION		P30		528	345	9	48	74	19	1	1
20	DEMAND COMPONENT		DP30		231	118	6	18	64	18	1	0
21	CUSTOMER COMPONENT		CP30		297	227	3	30	10	1	0	1
22	GENERAL PROPERTY		K939		116	82	2	11	13	3	0	0
23	DEMAND COMPONENT		DK939		36	18	1	3	10	3	0	0
24	CUSTOMER COMPONENT		CK939		80	64	1	8	3	0	0	0
25	RATE REFUND		K939		2,249	1,594	36	213	243	62	3	2
26	DEMAND COMPONENT		DK939		700	359	19	54	193	55	3	0
27	CUSTOMER COMPONENT		CK939		1,549	1,235	17	159	50	7	0	2
	BALANCE CARRIED FORWARD											
28	**ADJUSTMENTS TO TAXABLE INCOME**			TAST3	(75,858)	(49,854)	(1,411)	(6,753)	(10,664)	(2,795)	(140)	(169)
29	DEMAND COMPONENT			TAST3D	(33,202)	(17,245)	(901)	(2,556)	(9,066)	(2,569)	(132)	(2)
30	CUSTOMER COMPONENT			TAST3C	(42,656)	(32,609)	(510)	(4,197)	(1,598)	(226)	(8)	(167)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	BALANCE BROUGHT FORWARD										
1	**ADJUSTMENTS TO TAXABLE INCOME**			TAST2	(42)	(16)	(27)	(11)	(751)	(2,911)	(4)
	CONTINUED										
2	REACQUIRED DEBT COSTS	ITA48	P00	TA48	1	0	2	0	26	115	0
3	DEMAND COMPONENT		DP00	TA48D	0	0	2	0	19	5	0
4	CUSTOMER COMPONENT		CP00	TA48C	1	0	0	0	7	110	0
5	BAD DEBTS & PROPERTY DAMAGE	ITA54	RCW5	TA54	0	0	0	0	(3)	0	0
6	DEMAND COMPONENT		RCW5		0	0	0	0	(1)	0	0
7	CUSTOMER COMPONENT		RCW5		0	0	0	0	(1)	0	0
	ADJUST SALES OF PROPERTY										
8	TRANSMISSION PROPERTY	ITA84E	RD10	TA84E	0	0	0	0	0	0	0
9	DISTRIBUTION PROPERTY	ITA84F	P30	TA84F	0	0	0	0	0	0	0
10	DEMAND COMPONENT		DP30	TA84FD	0	0	0	0	0	0	0
11	CUSTOMER COMPONENT		CP30	TA84FC	0	0	0	0	0	0	0
12	GENERAL PROPERTY	ITA84G	K939	TA84	0	0	0	0	0	0	0
13	DEMAND COMPONENT		DK939	TA84GD	0	0	0	0	0	0	0
14	CUSTOMER COMPONENT		CK939	TA84GC	0	0	0	0	0	0	0
	REMOVAL COSTS										
15	TRANSMISSION	ITA60	RD10	TA60	0	0	0	0	0	0	0
16	DISTRIBUTION	ITA62	P30	TA62	(4)	(1)	(7)	(1)	(102)	(467)	0
17	DEMAND COMPONENT		DP30	TA62D	0	0	(7)	0	(76)	(19)	0
18	CUSTOMER COMPONENT		CP30	TA62C	(4)	(1)	0	(1)	(26)	(448)	0
	OTHER 263A & REPAIR ALLOW										
19	DISTRIBUTION		P30		0	0	0	0	5	24	0
20	DEMAND COMPONENT		DP30		0	0	0	0	4	1	0
21	CUSTOMER COMPONENT		CP30		0	0	0	0	1	23	0
22	GENERAL PROPERTY		K939		0	0	0	0	1	4	0
23	DEMAND COMPONENT		DK939		0	0	0	0	1	0	0
24	CUSTOMER COMPONENT		CK939		0	0	0	0	0	4	0
25	RATE REFUND		K939		1	0	1	0	18	75	0
26	DEMAND COMPONENT		DK939		0	0	1	0	12	3	0
27	CUSTOMER COMPONENT		CK939		1	0	0	0	6	72	0
	BALANCE CARRIED FORWARD										
28	**ADJUSTMENTS TO TAXABLE INCOME**			TAST3	(44)	(17)	(31)	(12)	(805)	(3,160)	(4)
29	DEMAND COMPONENT			TAST3D	0	0	(28)	0	(566)	(138)	0
30	CUSTOMER COMPONENT			TAST3C	(44)	(17)	(3)	(12)	(239)	(3,022)	(4)

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	BALANCE BROUGHT FORWARD											
1	**ADJUSTMENTS TO TAXABLE INCOME CONTINUED**			TAST3	(75,858)	(49,854)	(1,411)	(6,753)	(10,664)	(2,795)	(140)	(169)
2	SERP	ITA70	K939	TA70	303	215	5	28	33	8	0	0
3	DEMAND COMPONENT		DK939	TA70D	94	48	3	7	26	7	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	209	167	2	21	7	1	0	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(4,353)	(3,085)	(70)	(412)	(471)	(120)	(7)	(4)
6	DEMAND COMPONENT		DK939	TA72D	(1,354)	(694)	(37)	(105)	(374)	(107)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(2,999)	(2,391)	(33)	(307)	(97)	(13)	(1)	(4)
	CONTRIBUTIONS IN AID OF CONSTRUCTION											
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	18,023	11,786	327	1,634	2,516	661	33	26
10	DEMAND COMPONENT		DP30	TA80D	7,896	4,048	217	611	2,183	623	32	0
11	CUSTOMER COMPONENT		CP30	TA80C	10,127	7,738	110	1,023	333	38	1	26
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	18,023	11,786	327	1,634	2,516	661	33	26
13	DEMAND COMPONENT			TA81D	7,896	4,048	217	611	2,183	623	32	0
14	CUSTOMER COMPONENT			TA81C	10,127	7,738	110	1,023	333	38	1	26
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	183	112	1	22	32	9	0	0
16	DEMAND COMPONENT		TRRBG	TA87D	57	35	0	7	10	3	0	0
17	CUSTOMER COMPONENT		TRRBG	TA87C	126	77	1	15	22	6	0	0
18	CONSUMER EDUCATION	ITA90	K939	TA90	(2,707)	(1,919)	(43)	(256)	(294)	(74)	(3)	(3)
19	DEMAND COMPONENT		DK939	TA90D	(842)	(432)	(23)	(65)	(233)	(66)	(3)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1,865)	(1,487)	(20)	(191)	(61)	(8)	0	(3)
21	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	(292)	(193)	(6)	(27)	(41)	(11)	(1)	0
22	DEMAND COMPONENT		DP01	TA95D	(128)	(66)	(4)	(10)	(35)	(10)	(1)	0
23	CUSTOMER COMPONENT		CP01	TA95C	(164)	(127)	(2)	(17)	(6)	(1)	0	0
24	**TOTAL ADJ'S TO TAXABLE INCOME**			TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
25	DEMAND COMPONENT			TATD	(27,479)	(14,306)	(745)	(2,111)	(7,489)	(2,119)	(110)	(2)
26	CUSTOMER COMPONENT			TATC	(37,222)	(28,632)	(452)	(3,653)	(1,400)	(203)	(8)	(148)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	BALANCE BROUGHT FORWARD										
1	**ADJUSTMENTS TO TAXABLE INCOME CONTINUED**			TAST3	(44)	(17)	(31)	(12)	(805)	(3,160)	(4)
2	SERP	ITA70	K939	TA70	0	0	0	0	3	10	0
3	DEMAND COMPONENT		DK939	TA70D	0	0	0	0	2	0	0
4	CUSTOMER COMPONENT		CK939	TA70C	0	0	0	0	1	10	0
5	ESOP DIVIDEND	ITA72	K939	TA72	(1)	0	(2)	0	(35)	(144)	0
6	DEMAND COMPONENT		DK939	TA72D	0	0	(2)	0	(23)	(6)	0
7	CUSTOMER COMPONENT		CK939	TA72C	(1)	0	0	0	(12)	(138)	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION										
8	TRANSMISSION	ITA78	RD10	TA78	0	0	0	0	0	0	0
9	DISTRIBUTION	ITA80	P30	TA80	7	3	13	2	182	832	1
10	DEMAND COMPONENT		DP30	TA80D	0	0	13	0	136	33	0
11	CUSTOMER COMPONENT		CP30	TA80C	7	3	0	2	46	799	1
12	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			TA81	7	3	13	2	182	832	1
13	DEMAND COMPONENT			TA81D	0	0	13	0	136	33	0
14	CUSTOMER COMPONENT			TA81C	7	3	0	2	46	799	1
15	ADJ G R TAX - CASH BASIS	ITA87	RRBG	TA87	0	0	0	0	2	5	0
16	DEMAND COMPONENT		TRRBG	TA87D	0	0	0	0	1	2	0
17	CUSTOMER COMPONENT		TRRBG	TA87C	0	0	0	0	1	3	0
18	CONSUMER EDUCATION	ITA90	K939	TA90	(1)	0	(1)	0	(22)	(90)	0
19	DEMAND COMPONENT		DK939	TA90D	0	0	(1)	0	(15)	(4)	0
20	CUSTOMER COMPONENT		CK939	TA90C	(1)	0	0	0	(7)	(86)	0
21	PREFERRED DIV PD CREDIT	ITA95	P01	TA95	0	0	0	0	(3)	(12)	0
22	DEMAND COMPONENT		DP01	TA95D	0	0	0	0	(2)	(1)	0
23	CUSTOMER COMPONENT		CP01	TA95C	0	0	0	0	(1)	(11)	0
24	**TOTAL ADJ'S TO TAXABLE INCOME**			TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
25	DEMAND COMPONENT			TATD	0	0	(18)	0	(467)	(114)	0
26	CUSTOMER COMPONENT			TATC	(39)	(14)	(3)	(10)	(211)	(2,445)	(3)

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	INCOME TAX ADJUSTMENTS											
	PA SPECIAL ADJUSTMENTS											
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	(5,153)	(3,432)	(93)	(473)	(672)	(168)	(9)	(15)
5	DEMAND COMPONENT		RED00D	TAS2D	(1,889)	(971)	(52)	(147)	(524)	(144)	(8)	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	(3,264)	(2,461)	(41)	(326)	(148)	(24)	(1)	(15)
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	(714)	(494)	(12)	(66)	(87)	(23)	(1)	(1)
8	DEMAND COMPONENT		RED88D	TAS3D	(262)	(134)	(7)	(20)	(72)	(21)	(1)	0
9	CUSTOMER COMPONENT		RED88C	TAS3C	(452)	(360)	(5)	(46)	(15)	(2)	0	(1)
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	(88)	(58)	(2)	(8)	(13)	(3)	0	0
11	DEMAND COMPONENT		DP01	TAS4D	(39)	(20)	(1)	(3)	(11)	(3)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	(49)	(38)	(1)	(5)	(2)	0	0	0
13	PA NET OPERATING LOSS DEDUCTION		P01		(2,365)	(1,561)	(54)	(215)	(347)	(80)	0	0
14	DEMAND COMPONENT		DP01		(1,038)	(532)	(27)	(80)	(293)	(80)	0	0
15	CUSTOMER COMPONENT		CP01		(1,327)	(1,029)	(27)	(135)	(54)	0	0	0
16	TOTAL SPECIAL DEDUCTIONS			TASI	(8,320)	(5,545)	(161)	(762)	(1,119)	(274)	(10)	(16)
17	DEMAND COMPONENT			TASID	(3,228)	(1,657)	(87)	(250)	(900)	(248)	(9)	0
18	CUSTOMER COMPONENT			TASIC	(5,092)	(3,888)	(74)	(512)	(219)	(26)	(1)	(16)
19	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0	0
22	FEDERAL TAX CREDITS		P01	TS20	(114)	(76)	(2)	(11)	(17)	(4)	0	0
23	DEMAND COMPONENT		DP01	TS20D	(50)	(26)	(1)	(4)	(14)	(4)	0	0
24	CUSTOMER COMPONENT		CP01	TS20C	(64)	(50)	(1)	(7)	(3)	0	0	0
25	CONSOLIDATED INCOME TAX ADJUSTMENTS				(616)	(44)	25	(164)	(340)	(80)	(6)	(5)
26	DEMAND COMPONENT		FTX		(270)	(19)	11	(72)	(149)	(35)	(3)	(2)
27	CUSTOMER COMPONENT		FTX		(346)	(25)	14	(92)	(191)	(45)	(3)	(3)
28	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS				(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
29	DEMAND COMPONENT				(320)	(45)	10	(76)	(163)	(39)	(3)	(2)
30	CUSTOMER COMPONENT				(410)	(75)	13	(99)	(194)	(45)	(3)	(3)

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	INCOME TAX ADJUSTMENTS										
	PA SPECIAL ADJUSTMENTS										
1	BONUS DEPRECIATION TRANSMISSION	ITAS1	D10	TAS1	0	0	0	0	0	0	0
2	DEMAND COMPONENT		RD10	TAS1D	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT		RD10	TAS1C	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	ITAS2	ED00	TAS2	(4)	(1)	(2)	(1)	(54)	(228)	0
5	DEMAND COMPONENT		RED00D	TAS2D	0	0	(2)	0	(33)	(8)	0
6	CUSTOMER COMPONENT		RED00C	TAS2C	(4)	(1)	0	(1)	(21)	(220)	0
7	BONUS DEPRECIATION GENERAL PLANT	ITAS3	ED88	TAS3	0	0	0	0	(6)	(22)	0
8	DEMAND COMPONENT		RED88D	TAS3D	0	0	0	0	(4)	(1)	0
9	CUSTOMER COMPONENT		RED88C	TAS3C	0	0	0	0	(2)	(21)	0
10	TAX PREFERENCE INCOME	ITAS4	P01	TAS4	0	0	0	0	(1)	(3)	0
11	DEMAND COMPONENT		DP01	TAS4D	0	0	0	0	(1)	0	0
12	CUSTOMER COMPONENT		CP01	TAS4C	0	0	0	0	0	(3)	0
13	PA NET OPERATING LOSS DEDUCTION		P01		0	0	0	0	(27)	(81)	0
14	DEMAND COMPONENT		DP01		0	0	0	0	(27)	0	0
15	CUSTOMER COMPONENT		CP01		0	0	0	0	0	(81)	0
16	TOTAL SPECIAL DEDUCTIONS			TASI	(4)	(1)	(2)	(1)	(88)	(334)	0
17	DEMAND COMPONENT			TASID	0	0	(2)	0	(65)	(9)	0
18	CUSTOMER COMPONENT			TASIC	(4)	(1)	0	(1)	(23)	(325)	0
19	PA TAX CREDITS	ITS1	P01	TS1	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DP01	TS1D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CP01	TS1C	0	0	0	0	0	0	0
22	FEDERAL TAX CREDITS		P01	TS20	0	0	0	0	(1)	(4)	0
23	DEMAND COMPONENT		DP01	TS20D	0	0	0	0	(1)	0	0
24	CUSTOMER COMPONENT		CP01	TS20C	0	0	0	0	0	(4)	0
25	CONSOLIDATED INCOME TAX ADJUSTMENTS				(3)	0	(1)	(3)	(15)	21	0
26	DEMAND COMPONENT		FTX		(1)	0	0	(1)	(7)	9	0
27	CUSTOMER COMPONENT		FTX		(2)	0	(1)	(2)	(8)	12	0
28	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS				(3)	0	(1)	(3)	(16)	17	0
29	DEMAND COMPONENT				(1)	0	0	(1)	(8)	9	0
30	CUSTOMER COMPONENT				(2)	0	(1)	(2)	(8)	8	0

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	REVISED DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	LATE PAY CHARGES PRESENT RATES	R11	9,262	6,046	48	1,227	1,180	433	22	171
4	SALE OF ELECTRICITY	RRT	640,919	392,526	4,039	75,093	110,964	29,537	1,803	1,339
5	ANNUALIZATION PRESENT REVENUES	ANN	2,917	2,762	(2)	(27)	394	250	16	3
6	ADJUSTED ELECTRIC SALES	0	643,835	395,288	4,037	75,066	111,358	29,787	1,819	1,342
7	OTHER OPERATING REVENUES	ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
8	TOTAL OPERATING REVENUES	ROT	676,583	416,704	4,630	78,035	115,930	30,988	1,880	1,389
	OPERATING EXPENSES									
	OPERATION AND MAINTENENCE EXPENSES									
9	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
10	DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
11	OTHER OPER & MAINT EXPENSES	EEOT	204,705	160,239	2,695	15,735	16,072	3,881	193	199
12	TOTAL OPER & MAINT EXPENSES	EE00	339,648	245,002	5,213	27,397	35,825	9,614	483	437
	DEPRECIATION EXPENSE									
13	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
14	DISTRIBUTION	ED30	88,481	58,062	1,645	8,059	11,990	2,995	148	300
15	OTHER DEPREC EXP	EDOT	21,162	14,976	342	2,000	2,306	587	31	23
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	109,643	73,038	1,987	10,059	14,296	3,582	179	323
	TAXES									
17	CAPITAL STOCK PRESENT LEVEL	ET1	1,586	1,046	29	144	223	59	3	3
18	OTHER OTHER TAXES	ET001	9,654	6,657	164	899	1,165	303	15	11
19	DEFERRED INCOME TAXES	TXTA	8,378	5,640	143	722	1,102	287	15	12
20	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
21	GROSS RECEIPTS TAX	TXG	37,986	23,322	238	4,429	6,570	1,757	107	79
22	TOTAL PA INCOME TAX	TSIT1	9,824	1,458	(447)	2,798	4,692	1,284	95	36
23	TOTAL FED INC TAX	TFTX	33,163	6,427	(1,329)	8,916	14,832	4,060	298	114
24	TOTAL TAXES	TFIT1	98,918	43,450	(1,232)	17,756	28,355	7,690	530	253
25	TOTAL OPERATING EXPENSES	TEXP1	548,209	361,490	5,968	55,212	78,476	20,886	1,192	1,013
26	RETURN (LN 8 - 25)	PRERTN	128,374	55,214	(1,338)	22,823	37,454	10,102	688	376
27	TOTAL RATE BASE	RBX	2,020,330	1,335,498	37,413	181,070	282,895	75,577	3,830	3,070
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	6.35%	4.13%	-3.58%	12.60%	13.24%	13.37%	17.96%	12.25%
29	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	65.04%	-56.38%	198.43%	208.50%	210.55%	282.83%	192.91%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PRESENT RATE LEVELS								
	SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0
2	REVISED DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35
3	LATE PAY CHARGES PRESENT RATES	R11	27	0	0	0	56	51	1
4	SALE OF ELECTRICITY	RRT	591	36	333	538	6,515	17,569	36
5	ANNUALIZATION PRESENT REVENUES	ANN	12	(4)	3	6	(74)	(423)	0
6	ADJUSTED ELECTRIC SALES	0	603	32	336	544	6,441	17,146	36
7	OTHER OPERATING REVENUES	ROOT	12	4	24	3	332	1,512	1
8	TOTAL OPERATING REVENUES	ROT	615	36	360	547	6,773	18,658	37
	OPERATING EXPENSES								
	OPERATION AND MAINTENENCE EXPENSES								
9	TRANSMISSION	EE20	0	0	0	0	0	0	0
10	DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
11	OTHER OPER & MAINT EXPENSES	EEOT	36	13	74	9	1,196	4,357	4
12	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,633	12,785	12
	DEPRECIATION EXPENSE								
13	TRANSMISSION	ED20	0	0	0	0	0	0	0
14	DISTRIBUTION	ED30	80	29	46	19	963	4,137	9
15	OTHER DEPREC EXP	EDOT	5	1	11	1	173	708	1
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	85	30	57	20	1,136	4,845	10
	TAXES								
17	CAPITAL STOCK PRESENT LEVEL	ET1	1	0	1	0	16	62	0
18	OTHER OTHER TAXES	ET001	4	2	5	0	87	343	0
19	DEFERRED INCOME TAXES	TXTA	4	1	7	0	77	364	1
20	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(16)	(79)	0
21	GROSS RECEIPTS TAX	TXG	36	2	20	32	380	1,012	2
22	TOTAL PA INCOME TAX	TSIT1	34	(5)	16	46	169	(356)	1
23	TOTAL FED INC TAX	TFTX	107	(15)	50	143	549	(990)	3
24	TOTAL TAXES	TFIT1	185	(15)	98	221	1,262	356	7
25	TOTAL OPERATING EXPENSES	TEXP1	370	51	243	264	5,031	17,986	29
26	RETURN (LN 8 - 25)	PRERTN	245	(15)	117	283	1,742	672	8
27	TOTAL RATE BASE	RBX	818	292	819	189	20,699	78,063	94
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	29.95%	-5.14%	14.29%	149.74%	8.42%	0.86%	8.51%
29	CLASS RATE IN % OF TOTAL	PRCLRT	471.65%	-80.94%	225.04%	2358.11%	132.60%	13.54%	134.02%

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

Line No.	adjusted to 100% for allocations WAGES AND SALARIES ALLOCATOR	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL											
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	51,889	33,935	942	4,704	7,244	1,902	97	74
3	DEMAND COMPONENT		DP30	K907D	22,734	11,656	624	1,758	6,284	1,793	93	0
4	CUSTOMER COMPONENT		CP30	K907C	29,155	22,279	318	2,946	960	109	4	74
5	CUSTOMER ACCTS	K920	RC10	K921	18,576	16,045	185	1,967	300	14	0	1
6	CUSTOMER SERV & INFO	K922	RC10	K923	1,327	1,146	13	141	21	1	0	0
7	SALES	K924	DAT2	K925	1,275	654	35	99	352	101	5	0
	TOTAL WAGES AND SALARIES ALLOCATOR											
8	**EXCLUDING ADMIN & GENERAL**			K929	73,067	51,780	1,175	6,911	7,917	2,018	102	75
9	ALLOCATOR			RK929	100.00%	70.865%	1.608%	9.458%	10.834%	2.762%	0.140%	0.103%
10	DEMAND COMPONENT			K929D	22,734	11,656	624	1,758	6,284	1,793	93	0
11	ALLOCATOR			DK929	100.00%	51.270%	2.745%	7.733%	27.641%	7.887%	0.409%	0.000%
12	CUSTOMER COMPONENT			K929C	50,333	40,124	551	5,153	1,633	225	9	75
13	ALLOCATOR			CK929	100.00%	79.718%	1.095%	10.238%	3.244%	0.447%	0.018%	0.149%
14	ADMIN & GENERAL	K930	K929	K931	4,040	2,863	65	382	437	111	6	4
15	DEMAND COMPONENT		DK929	K931D	1,257	644	35	97	347	99	5	0
16	CUSTOMER COMPONENT		CK929	K931C	2,783	2,219	30	285	90	12	1	4
	TOTAL WAGES AND SALARIES ALLOCATOR											
17	**INCLUDING ADMIN & GENERAL**			K939	77,107	54,642	1,240	7,293	8,354	2,129	108	79
18	ALLOCATOR			RK939	100.00%	70.868%	1.608%	9.458%	10.834%	2.761%	0.140%	0.102%
19	DEMAND COMPONENT			K939D	23,991	12,300	659	1,855	6,631	1,892	98	0
20	ALLOCATOR			DK939	100.00%	51.273%	2.747%	7.732%	27.640%	7.886%	0.408%	0.000%
21	CUSTOMER COMPONENT			K939C	53,116	42,342	581	5,438	1,723	237	10	79
22	ALLOCATOR			CK939	100.00%	79.717%	1.094%	10.238%	3.244%	0.446%	0.019%	0.149%

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

Line No.	adjusted to 100% for allocations WAGES AND SALARIES ALLOCATOR	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENEI										
1	TRANSMISSION	K904	RD10	K905	0	0	0	0	0	0	0
2	DISTRIBUTION	K906	P30	K907	20	7	38	5	525	2,395	2
3	DEMAND COMPONENT		DP30	K907D	0	0	37	0	392	96	0
4	CUSTOMER COMPONENT		CP30	K907C	20	7	1	5	133	2,299	2
5	CUSTOMER ACCTS	K920	RC10	K921	0	0	0	0	44	19	0
6	CUSTOMER SERV & INFO	K922	RC10	K923	0	0	0	0	3	1	0
7	SALES	K924	DAT2	K925	0	0	2	0	22	5	0
	TOTAL WAGES AND SALARIES ALLOCATOR										
8	**EXCLUDING ADMIN & GENERAL**			K929	20	7	40	5	594	2,420	2
9	ALLOCATOR			RK929	0.027%	0.010%	0.055%	0.007%	0.813%	3.312%	0.004%
10	DEMAND COMPONENT			K929D	0	0	37	0	392	96	0
11	ALLOCATOR			DK929	0.000%	0.000%	0.163%	0.000%	1.724%	0.422%	0.000%
12	CUSTOMER COMPONENT			K929C	20	7	3	5	202	2,324	2
13	ALLOCATOR			CK929	0.040%	0.014%	0.006%	0.010%	0.401%	4.617%	0.005%
14	ADMIN & GENERAL	K930	K929	K931	1	0	2	0	33	133	0
15	DEMAND COMPONENT		DK929	K931D	0	0	2	0	22	5	0
16	CUSTOMER COMPONENT		CK929	K931C	1	0	0	0	11	128	0
	TOTAL WAGES AND SALARIES ALLOCATOR										
17	**INCLUDING ADMIN & GENERAL**			K939	21	7	42	5	627	2,553	2
18	ALLOCATOR			RK939	0.027%	0.009%	0.054%	0.006%	0.813%	3.311%	0.004%
19	DEMAND COMPONENT			K939D	0	0	39	0	414	101	0
20	ALLOCATOR			DK939	0.000%	0.000%	0.163%	0.000%	1.726%	0.421%	0.000%
21	CUSTOMER COMPONENT			K939C	21	7	3	5	213	2,452	2
22	ALLOCATOR			CK939	0.040%	0.013%	0.006%	0.009%	0.401%	4.616%	0.005%

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	I CUSTOMERS, WEIGHTED											
	A-EXPRESSED IN $1,000											
1	METER INVESTMENT	CW1			257,568	176,384	6,115	24,495	31,243	7,231	254	4,894
2	ALLOCATOR			RCW1	100.00%	68.480%	2.374%	9.510%	12.131%	2.807%	0.099%	1.900%
3	METER READING EXPENSE	CW2			3,155,990	2,728,829	31,390	334,581	50,930	2,390	60	250
4	ALLOCATOR			RCW2	100.00%	86.462%	0.997%	10.601%	1.614%	0.076%	0.002%	0.008%
5	LATE PAYMENTS	CW4			8,922	5,824	46	1,182	1,137	417	21	165
6	ALLOCATOR			RCW4	100.00%	65.278%	0.516%	13.248%	12.744%	4.674%	0.235%	1.849%
7	UNCOLLECTIBLE ACCOUNTS	CW5			19,000	17,582	49	798	459	40	0	42
8	ALLOCATOR			RCW5	100.00%	92.536%	0.258%	4.200%	2.416%	0.211%	0.000%	0.221%
9	CUSTOMER DEPOSITS	CW6			15,950	7,253	39	3,524	4,240	667	40	0
10	ALLOCATOR			RCW6	100.00%	45.473%	0.245%	22.094%	26.583%	4.182%	0.251%	0.000%
11	CUSTOMER ADVANCES	CW7			169,487	0	0	147,096	22,391	0	0	0
12	ALLOCATOR			RCW7	100.00%	0.000%	0.000%	86.789%	13.211%	0.000%	0.000%	0.000%
	B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8			1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14	ALLOCATOR			RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16	ALLOCATOR			RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
	II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10			1,388,899	1,199,704	13,801	147,096	22,391	1,051	27	108
18	ALLOCATOR			RC10	100.00%	86.377%	0.994%	10.591%	1.613%	0.076%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30			1,387,675	1,199,704	13,801	147,096	22,391	0	0	0
20	ALLOCATOR			RC30	100.00%	86.454%	0.995%	10.600%	1.614%	0.000%	0.000%	0.000%
	III DEMANDS (KW)											
21	TRANSMISSION LEVEL DEMANDS	D10			6,144,574	2,594,685	93,404	324,310	1,349,996	871,408	46,716	418,988
22	*ALLOCATOR*			*RD10*	100.00%	**42.226%**	**1.520%**	**5.278%**	**21.971%**	**14.182%**	**0.760%**	**6.819%**
23	PRIMARY LEVEL DEMANDS	D20			7,339,182	3,461,534	185,282	522,209	1,866,312	1,101,623	57,060	0
24	ALLOCATOR			RD20	100.00%	**47.166%**	**2.525%**	**7.115%**	**25.429%**	**15.010%**	**0.777%**	**0.000%**
25	SECONDARY LEVEL DEMANDS	D30			6,180,499	3,461,534	185,282	522,209	1,866,312	0	0	0
26	ALLOCATOR			RD30	100.00%	56.008%	2.998%	8.449%	30.197%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			6,151,859	3,461,534	185,282	522,209	1,866,312	0	0	0
28	ALLOCATOR			RD30K	100.00%	56.268%	3.012%	8.489%	30.337%	0.000%	0.000%	0.000%
	IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403			1	0	0	0	0	0	0	0
30	ALLOCATOR			RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	*STREET LIGHTING ONLY*	*K405*			1	0	0	0	0	0	0	0
32	ALLOCATOR			RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407			1	0	0	0	0	0	0	0
34	ALLOCATOR			RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			1	1	0	0	0	0	0	0
36	ALLOCATOR			RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15			36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38	ALLOCATOR			RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
	VI OTHER											
39	TAXABLE INCOME - FEDERAL				94,669	6,772	(3,791)	25,198	52,176	12,440	938	753
40	ALLOCATOR			FTX	100.00%	7.15%	-4.00%	26.62%	55.11%	13.14%	0.99%	0.80%

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	LS-S
	I CUSTOMERS, WEIGHTED										
	A-EXPRESSED IN $1,000										
1	METER INVESTMENT	CW1			1,309	475	80	304	4,635	0	149
2	ALLOCATOR			RCW1	0.508%	0.184%	0.031%	0.118%	1.800%	0.000%	0.058%
3	METER READING EXPENSE	CW2			60	10	0	0	7,480	0	10
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.237%	0.000%	0.000%
5	LATE PAYMENTS	CW4			26	0	0	0	54	49	1
6	ALLOCATOR			RCW4	0.291%	0.000%	0.000%	0.000%	0.605%	0.549%	0.011%
7	UNCOLLECTIBLE ACCOUNTS	CW5			0	0	0	0	30	0	0
8	ALLOCATOR			RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	0	168	19	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,016	1,364	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,372	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
	II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10			26	4	1	1	3,288	1,395	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.237%	0.100%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,288	1,395	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.237%	0.101%	0.000%
	III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10			232,544	55,946	23,338	59,884	59,278	13,254	823
22	ALLOCATOR			RD10	3.785%	0.910%	0.380%	0.975%	0.965%	0.216%	0.013%
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	116,522	28,640	0
24	ALLOCATOR			RD20	0.000%	0.000%	0.000%	0.000%	1.588%	0.390%	0.000%
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	116,522	28,640	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	1.885%	0.463%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	116,522	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	1.894%	0.000%	0.000%
	IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15			1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR			RES15	5.138%	1.164%	0.169%	1.194%	0.917%	0.306%	0.013%
	VI OTHER										
39	TAXABLE INCOME - FEDERAL				459	60	145	442	2,321	(3,249)	5
40	ALLOCATOR			FTX	0.48%	0.06%	0.15%	0.47%	2.45%	-3.43%	0.01%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	PROGRAM GENERATED ALLOCATORS											
1	**TOTAL NET ELECTRIC PLANT**			P01	2,384,700	1,571,940	43,710	216,596	334,893	88,726	4,504	3,549
2	DEMAND COMPONENT			P01D	1,046,804	536,789	28,736	80,974	289,402	83,084	4,300	0
3	CUSTOMER COMPONENT			P01C	1,337,896	1,035,151	14,974	135,622	45,491	5,642	204	3,549
4	ALLOCATOR			RP01	100.00%	65.918%	1.833%	9.083%	14.043%	3.721%	0.189%	0.149%
5	ALLOCATOR			DP01	100.00%	51.280%	2.745%	7.735%	27.646%	7.937%	0.411%	0.000%
6	ALLOCATOR			CP01	100.00%	77.373%	1.119%	10.137%	3.400%	0.422%	0.015%	0.265%
7	**TOTAL ELECTRIC PLANT IN SVC**			P00	3,848,944	2,539,349	69,038	350,515	524,673	137,378	6,979	5,311
8	DEMAND COMPONENT			P00D	1,634,800	838,202	44,872	126,439	451,901	128,901	6,671	0
9	CUSTOMER COMPONENT			P00C	2,214,144	1,701,147	24,166	224,076	72,772	8,477	308	5,311
10	ALLOCATOR			DP00	100.00%	51.272%	2.745%	7.734%	27.643%	7.885%	0.408%	0.000%
11	ALLOCATOR			CP00	100.00%	76.830%	1.091%	10.120%	3.287%	0.383%	0.014%	0.240%
12	**TOTAL TRANS/DIST PLANT**			AT2	3,442,977	2,251,637	62,508	312,119	480,689	126,170	6,411	4,894
13	DEMAND COMPONENT			AT2D	1,508,481	773,424	41,402	116,673	416,989	118,940	6,156	0
14	CUSTOMER COMPONENT			AT2C	1,934,496	1,478,213	21,106	195,446	63,700	7,230	255	4,894
15	ALLOCATOR			DAT2	100.00%	51.272%	2.745%	7.734%	27.643%	7.885%	0.408%	0.000%
16	ALLOCATOR			CAT2	100.00%	76.414%	1.091%	10.103%	3.293%	0.374%	0.013%	0.253%
	WORKING CAPITAL ALLOCATOR											
	O&M LESS UNCOLLECTIBLE ACCOUNTS											
17	TOTAL APPLICABLE EXPENSE			WCAP	311,411	219,058	5,076	25,967	35,135	9,598	484	397
18	DEMAND COMPONENT			WCAPD	103,018	52,623	2,816	7,936	28,367	8,554	443	0
19	CUSTOMER COMPONENT			WCAPC	208,393	166,435	2,260	18,031	6,768	1,044	41	397
20	ALLOCATOR			DWCAP	100.00%	51.089%	2.734%	7.704%	27.535%	8.303%	0.430%	0.000%
21	ALLOCATOR			CWCAP	100.00%	79.867%	1.084%	8.651%	3.247%	0.501%	0.020%	0.191%
22	**TOTAL RATE BASE**			RBX	2,027,020	1,339,918	37,537	181,669	283,831	75,828	3,842	3,080
23	DEMAND COMPONENT			RBXD	900,862	461,951	24,731	69,689	249,059	71,595	3,705	0
24	*CUSTOMER COMPONENT*			*RBXC*	1,126,158	877,967	12,806	111,980	34,772	4,233	137	3,080
25	ALLOCATOR			TRBX	100.00%	66.103%	1.852%	8.960%	14.000%	3.741%	0.190%	0.152%
26	ALLOCATOR			DRBX	100.00%	51.278%	2.745%	7.736%	27.647%	7.947%	0.411%	0.000%
27	ALLOCATOR			CRBX	100.00%	77.961%	1.137%	9.943%	3.087%	0.376%	0.012%	0.273%
28	**NET ORIG COST RATE BASE**			NOP	1,978,016	1,307,247	36,662	177,295	277,288	74,093	3,755	3,010
29	DEMAND COMPONENT			NOPD	880,540	451,534	24,173	68,116	243,443	69,975	3,622	0
30	CUSTOMER COMPONENT			NOPC	1,097,476	855,713	12,489	109,179	33,845	4,118	133	3,010
31	ALLOCATOR			TNOP	100.00%	66.090%	1.853%	8.962%	14.017%	3.746%	0.190%	0.151%
32	ALLOCATOR			TNOPD	100.00%	51.278%	2.745%	7.736%	27.647%	7.947%	0.411%	0.000%
33	ALLOCATOR			TNOPC	100.00%	77.972%	1.138%	9.947%	3.083%	0.375%	0.012%	0.274%
34	**BASE FOR GROSS RECEIPTS TAX**			RRBG	643,835	395,287	4,037	75,066	111,358	29,787	1,819	1,342
35	ALLOCATOR			TRRBG	100.00%	61.396%	0.626%	11.658%	17.295%	4.626%	0.283%	0.208%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	PROGRAM GENERATED ALLOCATORS										
1	**TOTAL NET ELECTRIC PLANT**			P01	949	341	1,077	220	24,333	93,752	109
2	DEMAND COMPONENT			P01D	0	0	1,012	0	18,068	4,438	0
3	CUSTOMER COMPONENT			P01C	949	341	65	220	6,265	89,314	109
4	ALLOCATOR			RP01	0.040%	0.014%	0.045%	0.009%	1.020%	3.931%	0.005%
5	ALLOCATOR			DP01	0.000%	0.000%	0.097%	0.000%	1.726%	0.424%	0.000%
6	ALLOCATOR			CP01	0.071%	0.025%	0.005%	0.016%	0.468%	6.676%	0.008%
7	**TOTAL ELECTRIC PLANT IN SVC**			P00	1,420	511	2,770	329	38,143	172,365	163
8	DEMAND COMPONENT			P00D	0	0	2,673	0	28,214	6,927	0
9	CUSTOMER COMPONENT			P00C	1,420	511	97	329	9,929	165,438	163
10	ALLOCATOR			DP00	0.000%	0.000%	0.164%	0.000%	1.726%	0.424%	0.000%
11	ALLOCATOR			CP00	0.064%	0.023%	0.004%	0.015%	0.448%	7.472%	0.007%
12	**TOTAL TRANS/DIST PLANT**			AT2	1,308	474	2,547	304	34,842	158,925	149
13	DEMAND COMPONENT			AT2D	0	0	2,467	0	26,034	6,396	0
14	CUSTOMER COMPONENT			AT2C	1,308	474	80	304	8,808	152,529	149
15	ALLOCATOR			DAT2	0.000%	0.000%	0.164%	0.000%	1.726%	0.424%	0.000%
16	ALLOCATOR			CAT2	0.068%	0.025%	0.004%	0.016%	0.455%	7.885%	0.008%
	WORKING CAPITAL ALLOCATOR										
	O&M LESS UNCOLLECTIBLE ACCOUNTS										
17	TOTAL APPLICABLE EXPENSE			WCAP	101	36	89	23	2,594	12,848	12
18	DEMAND COMPONENT			WCAPD	0	0	74	0	1,771	434	0
19	CUSTOMER COMPONENT			WCAPC	101	36	15	23	823	12,414	12
20	ALLOCATOR			DWCAP	0.000%	0.000%	0.072%	0.000%	1.719%	0.421%	0.000%
21	ALLOCATOR			CWCAP	0.048%	0.017%	0.007%	0.011%	0.395%	5.957%	0.007%
22	**TOTAL RATE BASE**			RBX	821	293	822	190	20,767	78,322	94
23	DEMAND COMPONENT			RBXD	0	0	765	0	15,547	3,819	0
24	CUSTOMER COMPONENT			RBXC	821	293	57	190	5,220	74,503	94
25	ALLOCATOR			TRBX	0.041%	0.014%	0.041%	0.009%	1.025%	3.864%	0.007%
26	ALLOCATOR			DRBX	0.000%	0.000%	0.085%	0.000%	1.726%	0.424%	0.000%
27	ALLOCATOR			CRBX	0.073%	0.026%	0.005%	0.017%	0.464%	6.616%	0.011%
28	**NET ORIG COST RATE BASE**			NOP	803	287	796	186	20,290	76,204	92
29	DEMAND COMPONENT			NOPD	0	0	740	0	15,198	3,733	0
30	CUSTOMER COMPONENT			NOPC	803	287	56	186	5,092	72,471	92
31	ALLOCATOR			TNOP	0.040%	0.015%	0.040%	0.009%	1.026%	3.853%	0.007%
32	ALLOCATOR			TNOPD	0.000%	0.000%	0.084%	0.000%	1.726%	0.424%	0.000%
33	ALLOCATOR			TNOPC	0.072%	0.026%	0.005%	0.017%	0.464%	6.603%	0.011%
34	**BASE FOR GROSS RECEIPTS TAX**			RRBG	603	32	336	544	6,441	17,146	36
35	ALLOCATOR			TRRBG	0.094%	0.005%	0.052%	0.084%	1.000%	2.663%	0.009%

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

Line No.	adjusted to 100% for allocations	Input	Alloc	Output	$1,000 Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	PROGRAM GENERATED ALLOCATORS											
	DEPRECIATION AND AMORTIZATION EXPENSE											
1	**TOTAL DEPRECIATION EXPENSE**			ED00	109,066	72,648	1,976	10,006	14,220	3,563	178	321
2	DEMAND COMPONENT			ED00D	39,978	20,561	1,101	3,102	11,085	3,056	159	0
3	CUSTOMER COMPONENT			ED00C	69,088	52,089	875	6,904	3,135	507	19	321
4	ALLOCATOR			RED00D	100.00%	51.422%	2.754%	7.759%	27.728%	7.644%	0.398%	0.000%
5	ALLOCATOR			RED00C	100.00%	75.400%	1.267%	9.993%	4.538%	0.734%	0.028%	0.465%
6	**DISTRIBUTION DEPRECIATION EXPENSE**			ED30	88,481	58,062	1,645	8,059	11,990	2,995	148	300
7	DEMAND COMPONENT			ED30D	33,573	17,277	925	2,607	9,315	2,551	132	0
8	CUSTOMER COMPONENT			ED30C	54,908	40,785	720	5,452	2,675	444	16	300
9	ALLOCATOR			RED30D	100.00%	51.459%	2.755%	7.765%	27.746%	7.598%	0.393%	0.000%
10	ALLOCATOR			RED30C	100.00%	74.284%	1.311%	9.929%	4.872%	0.809%	0.029%	0.546%
11	**GENERAL & INTANGIBLE DEPREC EXPENSE**			ED88	20,585	14,589	331	1,947	2,230	568	30	21
12	DEMAND COMPONENT			ED88D	6,405	3,284	176	495	1,770	505	27	0
13	CUSTOMER COMPONENT			ED88C	14,180	11,304	155	1,453	460	63	3	21
14	ALLOCATOR			RED88D	100.00%	51.258%	2.748%	7.728%	27.635%	7.884%	0.422%	0.000%
15	ALLOCATOR			RED88C	100.00%	79.717%	1.093%	10.247%	3.244%	0.444%	0.021%	0.148%
16	**TOTAL DISTRIBUTION PLANT**			P30	3,442,977	2,251,637	62,508	312,119	480,689	126,170	6,411	4,894
17	DEMAND COMPONENT			P30D	1,508,481	773,424	41,402	116,673	416,989	118,940	6,156	0
18	CUSTOMER COMPONENT			P30C	1,934,496	1,478,213	21,106	195,446	63,700	7,230	255	4,894
19	ALLOCATOR			RP30	100.00%	65.398%	1.816%	9.065%	13.961%	3.665%	0.186%	0.142%
20	ALLOCATOR			DP30	100.00%	51.272%	2.745%	7.734%	27.643%	7.885%	0.408%	0.000%
21	ALLOCATOR			CP30	100.00%	76.414%	1.091%	10.103%	3.293%	0.374%	0.013%	0.253%
22	***TOT ADJ'D SALE OF ELECTRICITY***			RRTT	631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
23	ALLOCATOR			RRRTT	100.00%	61.186%	0.632%	11.694%	17.380%	4.608%	0.282%	0.185%
	REVENUES											
24	RS; RTS; GS-1				548,095	467,795	5,036	75,264				
25	ALLOCATOR			REER	100.00%	85.35%	0.92%	13.73%				
26	RS; RTS				472,831	467,795	5,036					
27	ALLOCATOR			ROTRK	100.00%	98.93%	1.07%					

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

Line No.	*adjusted to 100% for allocations*	*Input*	*Alloc*	*Output*	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	PROGRAM GENERATED ALLOCATORS										
	DEPRECIATION AND AMORTIZATION EXPENSE										
1	**TOTAL DEPRECIATION EXPENSE**			ED00	85	30	57	20	1,130	4,819	10
2	DEMAND COMPONENT			ED00D	0	0	51	0	692	170	0
3	CUSTOMER COMPONENT			ED00C	85	30	6	20	438	4,649	10
4	ALLOCATOR			RED00D	0.000%	0.000%	0.128%	0.000%	1.731%	0.425%	0.000%
5	ALLOCATOR			RED00C	0.123%	0.043%	0.009%	0.029%	0.634%	6.729%	0.014%
6	**DISTRIBUTION DEPRECIATION EXPENSE**			ED30	80	29	46	19	963	4,137	9
7	DEMAND COMPONENT			ED30D	0	0	41	0	582	143	0
8	CUSTOMER COMPONENT			ED30C	80	29	5	19	381	3,994	9
9	ALLOCATOR			RED30D	0.000%	0.000%	0.122%	0.000%	1.734%	0.426%	0.000%
10	ALLOCATOR			RED30C	0.146%	0.053%	0.009%	0.035%	0.694%	7.274%	0.016%
11	**GENERAL & INTANGIBLE DEPREC EXPENSE**			ED88	5	1	11	1	167	682	1
12	DEMAND COMPONENT			ED88D	0	0	10	0	110	27	0
13	CUSTOMER COMPONENT			ED88C	5	1	1	1	57	655	1
14	ALLOCATOR			RED88D	0.000%	0.000%	0.156%	0.000%	1.717%	0.422%	0.000%
15	ALLOCATOR			RED88C	0.035%	0.007%	0.007%	0.007%	0.402%	4.619%	0.007%
16	**TOTAL DISTRIBUTION PLANT**			P30	1,308	474	2,547	304	34,842	158,925	149
17	DEMAND COMPONENT			P30D	0	0	2,467	0	26,034	6,396	0
18	CUSTOMER COMPONENT			P30C	1,308	474	80	304	8,808	152,529	149
19	ALLOCATOR			RP30	0.038%	0.014%	0.074%	0.009%	1.012%	4.616%	0.004%
20	ALLOCATOR			DP30	0.000%	0.000%	0.164%	0.000%	1.726%	0.424%	0.000%
21	ALLOCATOR			CP30	0.068%	0.025%	0.004%	0.016%	0.455%	7.885%	0.008%
22	**TOT ADJ'D SALE OF ELECTRICITY**			RRTT	564	36	333	538	6,459	17,518	35
23	ALLOCATOR			RRRTT	0.089%	0.006%	0.053%	0.085%	1.023%	2.773%	0.006%
	REVENUES										
24	RS; RTS; GS-1										
25	ALLOCATOR			REER							
26	RS; RTS										
27	ALLOCATOR			ROTRK							

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

COST ALLOCATION STUDY – PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PROPOSED RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	PROPOSED REVENUE INCREASE		76,980	72,507	999	198	(932)	(339)	(125)	5
	ADJUSTED RATE REVENUES		708,637	458,987	4,990	74,064	108,852	28,765	1,656	1,173
4	LATE PAYMENT CHARGES	*R11P*	*9,262*	*6,046*	*48*	*1,227*	*1,180*	*433*	*22*	*171*
5	ANNUALIZATION ADJUSTMENT	ANNP	2,916	2,762	(2)	(27)	394	250	16	3
6	TOTAL SALE OF ELECTRICITY	RRTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
8	OTHER OPERATING REVENUES	ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
9	TOTAL OPERATING REVENUES	ROTP	753,563	489,211	5,629	78,233	114,998	30,649	1,755	1,394
	OPERATING EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
10	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
12	OTHER OPER & MAINT EXPENSES	EEOT	205,321	160,809	2,697	15,761	16,087	3,882	193	200
13	TOTAL OPER & MAINT EXPENSES	EE00	340,264	245,572	5,215	27,423	35,840	9,615	483	438
	DEPRECIATION EXPENSE									
14	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	88,481	58,062	1,645	8,059	11,990	2,995	148	300
16	OTHER DEPRECIATION EXPENSE	EDOT	21,162	14,976	342	2,000	2,306	587	31	23
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	109,643	73,038	1,987	10,059	14,296	3,582	179	323
	TAXES									
18	CAPITAL STOCK PROP LEVEL	ET1P	1,741	1,148	32	158	245	64	3	3
19	OTHER-W/O CAP STOCK	ET001	9,654	6,654	164	899	1,165	303	15	11
20	DEFERRED INCOME TAXES	TXTA	8,378	5,640	143	722	1,102	287	15	12
21	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
22	GROSS RECEIPTS TAX	TXG	42,528	27,600	297	4,441	6,515	1,737	100	79
23	TOTAL PA INCOME TAX	TSIT1	16,984	8,206	(353)	2,813	4,601	1,251	83	36
24	TOTAL FED INC TAX	TFTX	55,740	27,708	(1,035)	8,962	14,544	3,958	261	115
25	TOTAL TAXES	TFIT1	133,352	75,862	(782)	17,843	27,943	7,540	474	254
26	TOTAL OPERATING EXPENSES	TEXP1	583,259	394,472	6,420	55,325	78,079	20,737	1,136	1,015
27	**RETURN (LN 9 - 26)**	PRERTN	170,304	94,739	(791)	22,908	36,919	9,912	619	379
28	**TOTAL RATE BASE**	RBX	2,020,330	1,335,501	37,413	181,070	282,895	75,577	3,830	3,070
29	**RATE OF RETURN (LN 27 / LN 28)**	PRRTR	8.43%	7.09%	-2.11%	12.65%	13.05%	13.12%	16.16%	12.35%
30	**CLASS RATE IN % OF TOTAL**	PRCLRT	100.00%	84.10%	-25.03%	150.06%	154.80%	155.63%	191.70%	146.50%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PROPOSED RATE LEVELS								
	SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35
3	PROPOSED REVENUE INCREASE		(89)	9	(7)	0	541	4,213	0
	ADJUSTED RATE REVENUES		475	45	326	538	7,000	21,731	35
4	LATE PAYMENT CHARGES	R11P	27	0	0	0	56	51	1
5	ANNUALIZATION ADJUSTMENT	ANNP	12	(4)	3	6	(74)	(423)	0
6	TOTAL SALE OF ELECTRICITY	RRTP	514	41	329	544	6,982	21,359	36
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	514	41	329	544	6,982	21,359	36
8	OTHER OPERATING REVENUES	ROOT	12	4	24	3	332	1,512	1
9	TOTAL OPERATING REVENUES	ROTP	526	45	353	547	7,314	22,871	37
	OPERATING EXPENSES								
	OPERATION AND MAINTENANCE EXPENSES								
10	TRANSMISSION	EE20	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
12	OTHER OPER & MAINT EXPENSES	EEOT	36	13	74	9	1,197	4,357	4
13	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,634	12,785	12
	DEPRECIATION EXPENSE								
14	TRANSMISSION	ED20	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	80	29	46	19	963	4,137	9
16	OTHER DEPRECIATION EXPENSE	EDOT	5	1	11	1	173	708	1
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	85	30	57	20	1,136	4,845	10
	TAXES								
18	CAPITAL STOCK PROP LEVEL	ET1P	1	0	1	0	17	68	0
19	OTHER-W/O CAP STOCK	ET001	4	2	5	0	87	343	0
20	DEFERRED INCOME TAXES	TXTA	4	1	7	0	77	364	1
21	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(16)	(79)	0
22	GROSS RECEIPTS TAX	TXG	30	2	19	32	412	1,260	2
23	TOTAL PA INCOME TAX	TSIT1	26	(4)	15	46	220	39	1
24	TOTAL FED INC TAX	TFTX	80	(13)	48	143	708	257	3
25	TOTAL TAXES	TFIT1	144	(12)	94	221	1,505	2,252	7
26	TOTAL OPERATING EXPENSES	TEXP1	329	54	239	264	5,275	19,882	29
27	**RETURN (LN 9 - 26)**	PRERTN	197	(9)	114	283	2,039	2,989	8
28	**TOTAL RATE BASE**	RBX	818	292	819	189	20,699	78,063	94
29	**RATE OF RETURN (LN 27 / LN 28)**	PRRTR	24.08%	-3.08%	13.92%	149.74%	9.85%	3.83%	8.51%
30	**CLASS RATE IN % OF TOTAL**	PRCLRT	285.65%	-36.54%	165.12%	1776.28%	116.84%	45.43%	100.95%

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES											
	SALE OF ELECTRICITY											
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP			631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	REVENUE INCREASE				76,980	72,507	999	198	(932)	(339)	(125)	5
4	ADJUSTED RATE REVENUES				708,637	458,987	4,990	74,064	108,852	28,765	1,656	1,173
5	LATE PAYMENT CHARGES		RCW4	R11P	9,262	6,046	48	1,227	1,180	433	22	171
6	ANNUALIZATION	ANNP			2,916	2,762	(2)	(27)	394	250	16	3
7	TOTAL SALE OF ELECTRICITY			RRTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
	OTHER OPERATING REVENUES											
8	MISC SERVICE REVS (451)	S20	CW9	R20	369	241	6	34	52	14	1	1
9	DEMAND COMPONENT		DP30	R20D	162	83	4	13	45	13	1	0
10	CUSTOMER COMPONENT		CP30	R20C	207	158	2	21	7	1	0	1
	RENT-ELECTRIC PROPERTY											
11	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0	0
12	DISTRIBUTION RELATED	S24	P30	R24	29,693	19,419	539	2,692	4,145	1,088	55	42
13	DEMAND COMPONENT		DP30	R23D	13,009	6,670	357	1,006	3,596	1,026	53	0
14	CUSTOMER COMPONENT		CP30	R23C	16,684	12,749	182	1,686	549	62	2	42
	OTHER ELECTRIC REVENUE											
15	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0	0
16	DISTRIBUTION RELATED	S27	P30	R27	2,686	1,756	48	243	375	99	5	4
17	DEMAND COMPONENT		DP30	R27D	1,177	603	32	91	325	93	5	0
18	CUSTOMER COMPONENT		CP30	R27C	1,509	1,153	16	152	50	6	0	4
19	OTHER	S37	K929	R37	0	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DK929	R37D	0	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CK929	R37C	0	0	0	0	0	0	0	0
22	TOTAL OTHER OPERATING REVS			ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
23	DEMAND COMPONENT			ROOTD	14,348	7,356	393	1,110	3,966	1,132	59	0
24	CUSTOMER COMPONENT			ROOTC	18,400	14,060	200	1,859	606	69	2	47
25	TOTAL OPERATING REVENUES			ROTP	753,563	489,211	5,629	78,233	114,998	30,649	1,755	1,394
26	BASE FOR GROSS RECEIPTS TAX			RRBGP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
27	GROSS RECEIPTS TAX @ 5.9%			TXGRP	42,528	27,600	297	4,441	6,515	1,737	100	79

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES										
	SALE OF ELECTRICITY										
1	TRANSMISSION REVENUES	TREVP			0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES	DREVP			564	36	333	538	6,459	17,518	35
3	REVENUE INCREASE				(89)	9	(7)	0	541	4,213	0
4	ADJUSTED RATE REVENUES				475	45	326	538	7,000	21,731	35
5	LATE PAYMENT CHARGES		RCW4	R11P	27	0	0	0	56	51	1
6	ANNUALIZATION	ANNP			12	(4)	3	6	(74)	(423)	0
7	TOTAL SALE OF ELECTRICITY			RRTP	514	41	329	544	6,982	21,359	36
	OTHER OPERATING REVENUES										
8	MISC SERVICE REVS (451)	S20	CW9	R20	0	0	0	0	4	17	0
9	DEMAND COMPONENT		DP30	R20D	0	0	0	0	3	1	0
10	CUSTOMER COMPONENT		CP30	R20C	0	0	0	0	1	16	0
	RENT-ELECTRIC PROPERTY										
11	TRANSMISSION RELATED	S23	RD10	R23	0	0	0	0	0	0	0
12	DISTRIBUTION RELATED	S24	P30	R24	11	4	22	3	301	1,371	1
13	DEMAND COMPONENT		DP30	R23D	0	0	21	0	225	55	0
14	CUSTOMER COMPONENT		CP30	R23C	11	4	1	3	76	1,316	1
	OTHER ELECTRIC REVENUE										
15	TRANSMISSION RELATED	S26	RD10	R26	0	0	0	0	0	0	0
16	DISTRIBUTION RELATED	S27	P30	R27	1	0	2	0	27	124	0
17	DEMAND COMPONENT		DP30	R27D	0	0	2	0	20	5	0
18	CUSTOMER COMPONENT		CP30	R27C	1	0	0	0	7	119	0
19	OTHER	S37	K929	R37	0	0	0	0	0	0	0
20	DEMAND COMPONENT		DK929	R37D	0	0	0	0	0	0	0
21	CUSTOMER COMPONENT		CK929	R37C	0	0	0	0	0	0	0
22	TOTAL OTHER OPERATING REVS			ROOT	12	4	24	3	332	1,512	1
23	DEMAND COMPONENT			ROOTD	0	0	23	0	248	61	0
24	CUSTOMER COMPONENT			ROOTC	12	4	1	3	84	1,451	1
25	TOTAL OPERATING REVENUES			ROTP	526	45	353	547	7,314	22,871	37
26	BASE FOR GROSS RECEIPTS TAX			RRBGP	514	41	329	544	6,982	21,359	36
27	GROSS RECEIPTS TAX @ 5.9%			TXGRP	30	2	19	32	412	1,260	2

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING EXPENSES									
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
3	O & M CUSTOMER ACCOUNTS	EE56	42,736	38,437	224	2,686	1,061	112	2	66
4	O & M CUST SVC & INFO	EE60	25,750	25,474	275	0	0	0	0	0
5	O & M SALES	EE65	2,843	1,458	78	220	786	224	12	0
6	O & M ADMIN & GENERAL	EE79	129,255	91,530	2,080	12,223	14,009	3,570	180	136
7	ADJUSTS TO O & M EXPENSES	EE99	4,737	3,916	40	632	231	(24)	(1)	(2)
8	TOTAL OPER & MAINT EXPENSES	EE00	340,264	245,572	5,215	27,423	35,840	9,615	483	438
9	DEMAND COMPONENT	EE00D	103,073	52,685	2,819	7,946	28,401	8,502	440	0
10	CUSTOMER COMPONENT	EE00C	237,191	192,887	2,396	19,477	7,439	1,113	43	438
11	DEPRECIATION & AMORTIZATION	ED00	109,643	73,038	1,987	10,059	14,296	3,582	179	323
12	DEMAND COMPONENT	ED00D	40,189	20,671	1,107	3,118	11,144	3,072	160	0
13	CUSTOMER COMPONENT	ED00C	69,454	52,367	880	6,941	3,152	510	19	323
	TAXES OTHER THAN INCOME									
14	EXCLUDING GROSS RECEIPTS	ET01	11,395	7,805	196	1,057	1,410	367	18	14
15	DEMAND COMPONENT	ET01D	4,243	2,176	117	328	1,173	336	17	0
16	CUSTOMER COMPONENT	ET01C	7,152	5,629	79	729	237	31	1	14
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	42,528	27,600	297	4,441	6,515	1,737	100	79
19	DEMAND COMPONENT	TXGD	17,597	10,622	78	2,168	2,195	1,458	92	74
20	CUSTOMER COMPONENT	TXGC	24,929	16,978	219	2,273	4,320	279	8	5
21	TOT DEFERRED INC TAXES	TXTA	8,378	5,640	143	722	1,102	287	15	12
22	DEMAND COMPONENT	TXTAD	3,650	1,953	96	273	958	271	14	0
23	CUSTOMER COMPONENT	TXTAC	4,728	3,687	47	449	144	16	1	12
24	NET INVESTMENT TAX CREDIT	TX91	(1,673)	(1,100)	(30)	(152)	(229)	(60)	(3)	(2)
25	DEMAND COMPONENT	TX91D	(711)	(365)	(20)	(55)	(197)	(56)	(3)	0
26	CUSTOMER COMPONENT	TX91C	(962)	(735)	(10)	(97)	(32)	(4)	0	(2)
27	OP EXPENSES PRIOR INCOME TAX	OEBT	510,535	358,555	7,808	43,550	58,934	15,528	792	864
28	DEMAND COMPONENT	OEBTD	168,041	87,742	4,197	13,778	43,674	13,583	720	74
29	CUSTOMER COMPONENT	OEBTC	342,492	270,813	3,611	29,772	15,260	1,945	72	790
	PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN									
30	TOTAL PA INCOME TAX	TSTX	16,984	8,209	(353)	2,813	4,601	1,251	83	36
31	DEMAND COMPONENT	TSTXD	9,421	2,943	(224)	1,100	4,126	1,202	82	(1)
32	CUSTOMER COMPONENT	TSTXC	7,561	5,266	(129)	1,714	474	49	2	36
33	TOTAL FED INC TAX	TFTX	55,740	27,708	(1,035)	8,962	14,544	3,958	261	115
34	DEMAND COMPONENT	TFTXD	30,506	9,812	(667)	3,477	13,161	3,838	258	(4)
35	CUSTOMER COMPONENT	TFTXC	25,231	17,896	(368)	5,484	1,383	120	3	119
36	TOTAL TAXES	TX99	133,352	75,862	(782)	17,843	27,943	7,540	474	254
37	DEMAND COMPONENT	TX99D	64,706	27,141	(620)	7,291	21,416	7,049	460	69
38	CUSTOMER COMPONENT	TX99C	68,639	48,721	(162)	10,552	6,526	491	15	184
39	TOTAL OPERATING EXPENSES	TOE	583,259	394,472	6,420	55,325	78,079	20,737	1,136	1,015
40	DEMAND COMPONENT	TOED	207,968	100,497	3,306	18,355	60,961	18,623	1,060	69
41	CUSTOMER COMPONENT	TOEC	375,284	293,975	3,114	36,970	17,117	2,114	77	945

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING EXPENSES								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
3	O & M CUSTOMER ACCOUNTS	EE56	0	0	1	0	87	63	0
4	O & M CUST SVC & INFO	EE60	0	0	0	0	0	0	0
5	O & M SALES	EE65	0	0	5	0	49	12	0
6	O & M ADMIN & GENERAL	EE79	37	13	69	9	1,052	4,345	4
7	ADJUSTS TO O & M EXPENSES	EE99	(1)	0	(1)	0	9	(63)	0
8	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,634	12,785	12
9	DEMAND COMPONENT	EE00D	0	0	73	0	1,773	434	0
10	CUSTOMER COMPONENT	EE00C	100	36	15	23	861	12,351	12
11	DEPRECIATION & AMORTIZATION	ED00	85	30	57	20	1,136	4,845	10
12	DEMAND COMPONENT	ED00D	0	0	51	0	696	171	0
13	CUSTOMER COMPONENT	ED00C	85	30	6	20	440	4,674	10
	TAXES OTHER THAN INCOME								
14	EXCLUDING GROSS RECEIPTS	ET01	5	2	6	0	104	411	0
15	DEMAND COMPONENT	ET01D	0	0	6	0	73	18	0
16	CUSTOMER COMPONENT	ET01C	5	2	0	0	31	393	0
17	MISC ALLOWABLE EXPENSES	TX89	0	0	0	0	0	0	0
18	GROSS RECEIPTS TAX	TXG	30	2	19	32	412	1,260	2
19	DEMAND COMPONENT	TXGD	0	0	0	29	0	881	0
20	CUSTOMER COMPONENT	TXGC	30	2	19	3	412	379	2
21	TOT DEFERRED INC TAXES	TXTA	4	1	7	0	77	364	1
22	DEMAND COMPONENT	TXTAD	0	0	7	0	59	14	0
23	CUSTOMER COMPONENT	TXTAC	4	1	0	0	18	350	1
24	NET INVESTMENT TAX CREDIT	TX91	(1)	0	(1)	0	(16)	(79)	0
25	DEMAND COMPONENT	TX91D	0	0	(1)	0	(12)	(3)	0
26	CUSTOMER COMPONENT	TX91C	(1)	0	0	0	(4)	(76)	0
27	OP EXPENSES PRIOR INCOME TAX	OEBT	223	71	176	75	4,347	19,586	25
28	DEMAND COMPONENT	OEBTD	0	0	136	29	2,589	1,515	0
29	CUSTOMER COMPONENT	OEBTC	223	71	40	46	1,758	18,071	25
	PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LI								
30	TOTAL PA INCOME TAX	TSTX	26	(4)	15	46	220	39	1
31	DEMAND COMPONENT	TSTXD	0	0	14	0	172	7	0
32	CUSTOMER COMPONENT	TSTXC	26	(4)	1	46	48	32	0
33	TOTAL FED INC TAX	TFTX	80	(13)	48	143	708	257	3
34	DEMAND COMPONENT	TFTXD	(2)	0	46	(2)	558	31	0
35	CUSTOMER COMPONENT	TFTXC	82	(13)	1	145	150	226	3
36	TOTAL TAXES	TX99	144	(12)	94	221	1,505	2,252	7
37	DEMAND COMPONENT	TX99D	(2)	0	72	27	850	948	0
38	CUSTOMER COMPONENT	TX99C	146	(12)	21	194	655	1,304	6
39	TOTAL OPERATING EXPENSES	TOE	329	54	239	264	5,275	19,882	29
40	DEMAND COMPONENT	TOED	(2)	0	196	27	3,319	1,553	0
41	CUSTOMER COMPONENT	TOEC	331	54	42	237	1,956	18,329	28

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	DERIVATION-									
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS									
1	OPERATING REVENUES	ROTP	753,563	489,211	5,629	78,233	114,998	30,649	1,755	1,394
	MINUS: OTHER OPERATING EXPENSES									
2	OP EXPENSES PRIOR INCOME TAX	OEBT	510,535	358,555	7,808	43,550	58,934	15,528	792	864
3	EQUALS: TAXABLE INCOME	TAXI	243,028	130,656	(2,179)	34,683	56,064	15,121	963	530
	PLUS: ADJUSTMENTS TO									
4	TAXABLE INCOME	TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU	TNI	178,327	87,718	(3,376)	28,919	47,175	12,799	845	380
	PA INCOME TAX CALCULATION									
6	TAXABLE NET INCOME	TNI	178,327	87,718	(3,376)	28,919	47,175	12,799	845	380
7	TOTAL SPECIAL DEDUCTIONS	TASI	(8,320)	(5,545)	(161)	(762)	(1,119)	(274)	(10)	(16)
8	PA TAXABLE INCOME	TSTI	170,007	82,173	(3,537)	28,157	46,056	12,525	835	364
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	170,007	82,173	(3,537)	28,157	46,056	12,525	835	364
11	PA INCOME TAX @ 9.99%	GSIT	16,984	8,209	(353)	2,813	4,601	1,251	83	36
12	PA TAX CREDITS	TS20	0	0	0	0	0	0	0	0
	PA INCOME TAX									
13	ADJUSTMENTS	TSTA	0	0	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	TSIT1	16,984	8,209	(353)	2,813	4,601	1,251	83	36
	FEDERAL INC TAX CALCULATION									
15	TAXABLE NET INCOME	TNI	178,327	87,718	(3,376)	28,919	47,175	12,799	845	380
	DEDUCTIONS									
16	PA INCOME TAX	GSIT	16,984	8,209	(353)	2,813	4,601	1,251	83	36
17	TOTAL DEDUCTIONS	TSFS	16,984	8,209	(353)	2,813	4,601	1,251	83	36
18	FEDERAL TAXABLE INCOME	TFTI	161,343	79,509	(3,023)	26,106	42,574	11,548	762	344
19	FEDERAL INCOME TAX @ 35.0%	GFIT	56,470	27,828	(1,058)	9,137	14,901	4,042	267	120
	FEDERAL INCOME TAX									
20	ADJUSTMENTS		(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
21	TOTAL FEDERAL INCOME TAX	TFIT1	55,740	27,708	(1,035)	8,962	14,544	3,958	261	115

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	DERIVATION-								
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS								
1	OPERATING REVENUES	ROTP	526	45	353	547	7,314	22,871	37
	MINUS: OTHER OPERATING EXPENSES								
2	OP EXPENSES PRIOR INCOME TAX	OEBT	223	71	176	75	4,347	19,586	25
3	EQUALS: TAXABLE INCOME	TAXI	303	(26)	177	472	2,967	3,285	12
	PLUS: ADJUSTMENTS TO								
4	TAXABLE INCOME	TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU	TNI	264	(40)	156	462	2,289	726	9
	PA INCOME TAX CALCULATION								
6	TAXABLE NET INCOME	TNI	264	(40)	156	462	2,289	726	9
7	TOTAL SPECIAL DEDUCTIONS	TASI	(4)	(1)	(2)	(1)	(88)	(334)	0
8	PA TAXABLE INCOME	TSTI	260	(41)	154	461	2,201	392	9
9	PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	TSTIF	260	(41)	154	461	2,201	392	9
11	PA INCOME TAX @ 9.99%	GSIT	26	(4)	15	46	220	39	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	26	(4)	15	46	220	39	1
	FEDERAL INC TAX CALCULATION								
15	TAXABLE NET INCOME	TNI	264	(40)	156	462	2,289	726	9
	DEDUCTIONS								
16	PA INCOME TAX	GSIT	26	(4)	15	46	220	39	1
17	TOTAL DEDUCTIONS	TSFS	26	(4)	15	46	220	39	1
18	FEDERAL TAXABLE INCOME	TFTI	238	(36)	141	416	2,069	687	8
19	FEDERAL INCOME TAX @ 35.0%	GFIT	83	(13)	49	146	724	240	3
	FEDERAL INCOME TAX								
20	ADJUSTMENTS		(3)	0	(1)	(3)	(16)	17	0
21	TOTAL FEDERAL INCOME TAX	TFIT1	80	(13)	48	143	708	257	3

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

DEMAND AND CUSTOMER COMPONENTS OF REVENUE REQUIREMENTS PRESENT AND PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

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

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	PRESENT RATES											
1	**AT CLASS % RATEOF RETURN**	RTRA			6.35%	4.13%	-3.58%	12.60%	13.24%	13.37%	17.96%	12.25%
2	TOTAL REVENUE REQUIREMENTS			RRA1	631,886	386,599	3,991	73,897	109,831	29,124	1,782	1,175
3	DEMAND COMPONENT			RRA1D	248,139	95,462	1,781	24,902	92,211	26,698	1,684	(4)
4	CUSTOMER COMPONENT			RRA1C	383,747	291,137	2,210	48,995	17,620	2,426	98	1,179
5	**AT SYSTEM % RATE OF RETURN**	RTRB			6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%
6	TOTAL REVENUE REQUIREMENTS			RRA2	631,855	440,449	10,739	53,342	74,425	19,489	977	846
7	DEMAND COMPONENT			RRA2D	221,960	113,927	6,221	17,038	61,170	17,607	908	(4)
8	CUSTOMER COMPONENT			RRA2C	409,895	326,522	4,518	36,304	13,255	1,882	69	850
	PROPOSED RATES											
9	**AT CLASS % RATEOF RETURN**	RTRC			8.43%	7.09%	-2.11%	12.65%	13.05%	13.12%	16.16%	12.35%
10	TOTAL REVENUE REQUIREMENTS			RRA3	708,447	458,833	4,991	74,046	108,829	28,767	1,657	1,175
11	DEMAND COMPONENT			RRA3D	272,672	120,037	2,438	24,950	91,322	26,359	1,564	(4)
12	CUSTOMER COMPONENT			RRA3C	435,775	338,796	2,553	49,096	17,507	2,408	93	1,179
13	**AT SYSTEM % RATE OF RETURN**	RTRD			8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
14	TOTAL REVENUE REQUIREMENTS			RRA4	708,504	491,286	12,153	60,166	85,090	22,329	1,120	957
15	DEMAND COMPONENT			RRA4D	255,671	131,195	7,153	19,639	70,508	20,286	1,045	(4)
16	CUSTOMER COMPONENT			RRA4C	452,833	360,091	5,000	40,527	14,582	2,043	75	961

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	PRESENT RATES										
1	**AT CLASS % RATEOF RETURN**	RTRA			29.95%	-5.14%	14.29%	149.74%	8.42%	0.86%	8.51%
2	TOTAL REVENUE REQUIREMENTS			RRA1	564	35	333	537	6,464	17,519	35
3	DEMAND COMPONENT			RRA1D	(2)	0	301	(2)	4,497	611	0
4	CUSTOMER COMPONENT			RRA1C	566	35	32	539	1,967	16,908	35
5	**AT SYSTEM % RATE OF RETURN**	RTRB			6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%
6	TOTAL REVENUE REQUIREMENTS			RRA2	213	98	214	45	5,683	25,303	32
7	DEMAND COMPONENT			RRA2D	(2)	0	190	(2)	3,914	993	0
8	CUSTOMER COMPONENT			RRA2C	215	98	24	47	1,769	24,310	32
	PROPOSED RATES										
9	**AT CLASS % RATEOF RETURN**	RTRC			24.08%	-3.08%	13.92%	149.74%	9.85%	3.83%	8.51%
10	TOTAL REVENUE REQUIREMENTS			RRA3	475	47	328	537	6,998	21,729	35
11	DEMAND COMPONENT			RRA3D	(2)	0	296	(2)	4,897	817	0
12	CUSTOMER COMPONENT			RRA3C	477	47	32	539	2,101	20,912	35
13	**AT SYSTEM % RATE OF RETURN**	RTRD			8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
14	TOTAL REVENUE REQUIREMENTS			RRA4	243	108	247	53	6,465	28,252	35
15	DEMAND COMPONENT			RRA4D	(2)	0	220	(2)	4,497	1,136	0
16	CUSTOMER COMPONENT			RRA4C	245	108	27	55	1,968	27,116	35

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

Line No.	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	134,943	84,763	2,518	11,662	19,753	5,733	290	238
3	DEMAND COMPONENT	EE30D	62,802	32,001	1,712	4,826	17,251	5,382	278	0
4	CUSTOMER COMPONENT	EE30C	72,141	52,762	806	6,836	2,502	351	12	238
5	O & M CUSTOMER ACCTS	EE56	42,120	37,867	222	2,660	1,046	111	2	65
6	O & M CUST SERV & INFO	EE60	25,750	25,474	275	0	0	0	0	0
7	O & M SALES	EE65	2,843	1,458	78	220	786	224	12	0
8	O & M ADMIN & GENERAL	EE79	129,255	91,530	2,080	12,223	14,009	3,570	180	136
9	DEMAND COMPONENT	EE79D	40,216	20,622	1,104	3,110	11,116	3,172	165	0
10	CUSTOMER COMPONENT	EE79C	89,039	70,908	976	9,113	2,893	398	15	136
11	O & M ADJUSTMENTS	EE99	4,737	3,916	40	632	231	(24)	(1)	(2)
12	DEMAND COMPONENT	EE99D	55	61	3	10	34	(52)	(3)	0
13	CUSTOMER COMPONENT	EE99C	4,682	3,855	37	622	197	28	2	(2)
14	TOTAL OPER & MAINT EXPENSES	EE00	339,648	245,002	5,213	27,397	35,825	9,614	483	437
15	DEMAND COMPONENT	EE00D	103,073	52,685	2,819	7,946	28,401	8,502	440	0
16	CUSTOMER COMPONENT	EE00C	236,575	192,317	2,394	19,451	7,424	1,112	43	437
17	DEPRECIATION & AMORTIZATION	ED00A	109,643	73,038	1,987	10,059	14,296	3,582	179	323
18	DEMAND COMPONENT	ED00AD	40,189	20,671	1,107	3,118	11,144	3,072	160	0
19	CUSTOMER COMPONENT	ED00AC	69,454	52,367	880	6,941	3,152	510	19	323
20	TAXES OTHER THAN INCOME & GR	TOTI	17,945	12,243	306	1,613	2,261	589	30	24
21	DEMAND COMPONENT	TOTID	7,114	3,729	191	541	1,915	546	28	0
22	CUSTOMER COMPONENT	TOTIC	10,831	8,514	115	1,072	346	43	2	24
23	OTHER OPERATING REVS - CR	ROOT	32,748	21,416	593	2,969	4,572	1,201	61	47
24	DEMAND COMPONENT	ROOTD	14,348	7,356	393	1,110	3,966	1,132	59	0
25	CUSTOMER COMPONENT	ROOTC	18,400	14,060	200	1,859	606	69	2	47
26	TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX	TXDT	434,488	308,867	6,913	36,100	47,810	12,584	631	737
27	DEMAND COMPONENT	TXDTD	136,028	69,729	3,724	10,495	37,494	10,988	569	0
28	CUSTOMER COMPONENT	TXDTC	298,460	239,138	3,189	25,605	10,316	1,596	62	737
29	TOTAL RATE BASE	RBX	2,020,330	1,335,498	37,413	181,070	282,895	75,577	3,830	3,070
30	DEMAND COMPONENT	RBXD	897,889	460,425	24,649	69,458	248,237	71,358	3,693	0
31	CUSTOMER COMPONENT	RBXC	1,122,441	875,073	12,764	111,612	34,658	4,219	137	3,070

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX								
1	O & M TRANSMISSION	EE20	0	0	0	0	0	0	0
2	O & M DISTRIBUTION	EE30	64	23	14	14	1,437	8,428	8
3	DEMAND COMPONENT	EE30D	0	0	10	0	1,078	264	0
4	CUSTOMER COMPONENT	EE30C	64	23	4	14	359	8,164	8
5	O & M CUSTOMER ACCTS	EE56	0	0	1	0	86	63	0
6	O & M CUST SERV & INFO	EE60	0	0	0	0	0	0	0
7	O & M SALES	EE65	0	0	5	0	49	12	0
8	O & M ADMIN & GENERAL	EE79	37	13	69	9	1,052	4,345	4
9	DEMAND COMPONENT	EE79D	0	0	64	0	693	170	0
10	CUSTOMER COMPONENT	EE79C	37	13	5	9	359	4,175	4
11	O & M ADJUSTMENTS	EE99	(1)	0	(1)	0	9	(63)	0
12	DEMAND COMPONENT	EE99D	0	0	(1)	0	2	0	0
13	CUSTOMER COMPONENT	EE99C	(1)	0	0	0	7	(63)	0
14	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,633	12,785	12
15	DEMAND COMPONENT	EE00D	0	0	73	0	1,773	434	0
16	CUSTOMER COMPONENT	EE00C	100	36	15	23	860	12,351	12
17	DEPRECIATION & AMORTIZATION	ED00A	85	30	57	20	1,136	4,845	10
18	DEMAND COMPONENT	ED00AD	0	0	51	0	696	171	0
19	CUSTOMER COMPONENT	ED00AC	85	30	6	20	440	4,674	10
20	TAXES OTHER THAN INCOME & GR	TOTI	8	3	12	0	164	690	1
21	DEMAND COMPONENT	TOTID	0	0	12	0	119	29	0
22	CUSTOMER COMPONENT	TOTIC	8	3	0	0	45	661	1
23	OTHER OPERATING REVS - CR	ROOT	12	4	24	3	332	1,512	1
24	DEMAND COMPONENT	ROOTD	0	0	23	0	248	61	0
25	CUSTOMER COMPONENT	ROOTC	12	4	1	3	84	1,451	1
	TOTAL REVENUE REQMTS EXCLUDING								
26	RETURN INCOME & GR REC TAX	TXDT	181	65	133	40	3,601	16,808	22
27	DEMAND COMPONENT	TXDTD	0	0	113	0	2,340	573	0
28	CUSTOMER COMPONENT	TXDTC	181	65	20	40	1,261	16,235	22
29	TOTAL RATE BASE	RBX	818	292	819	189	20,699	78,063	94
30	DEMAND COMPONENT	RBXD	0	0	762	0	15,496	3,806	0
31	CUSTOMER COMPONENT	RBXC	818	292	57	189	5,203	74,257	94

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	TXDT	434,488	308,867	6,913	36,100	47,810	12,584	631	737
2	DEMAND COMPONENT	TXDTD	136,028	69,729	3,724	10,495	37,494	10,988	569	0
3	CUSTOMER COMPONENT	TXDTC	298,460	239,138	3,189	25,605	10,316	1,596	62	737
4	RATE OF RETURN-PERCENT	RTRA	6.35%	4.13%	-3.58%	12.60%	13.24%	13.37%	17.96%	12.25%
5	RETURN ON RATE BASE	RTNA1	128,291	55,157	(1,339)	22,815	37,456	10,105	688	376
6	DEMAND COMPONENT	RTNAD	57,016	19,016	(882)	8,752	32,867	9,541	663	0
7	CUSTOMER COMPONENT	RTNAC	71,275	36,141	(457)	14,063	4,589	564	25	376
8	INCOME TAXES	TSF1	42,941	7,846	(1,777)	11,709	19,526	5,345	393	150
9	DEMAND COMPONENT	TSF1D	30,246	3,080	(1,147)	4,552	17,620	5,169	386	(5)
10	CUSTOMER COMPONENT	TSF1C	12,695	4,766	(630)	7,157	1,906	176	7	155
11	SUBTOTAL OF ABOVE	SUB31	605,720	371,870	3,797	70,624	104,792	28,034	1,712	1,263
12	DEMAND COMPONENT	SUB31D	223,290	91,825	1,695	23,799	87,981	25,698	1,618	(5)
13	CUSTOMER COMPONENT	SUB31C	382,430	280,045	2,102	46,825	16,811	2,336	94	1,268
14	ANNUALIZATION REVENUES	ANN	2,917	2,762	(2)	(27)	394	250	16	3
15	DEMAND COMPONENT	ANN1D	1,184	682	(1)	(9)	331	229	15	0
16	CUSTOMER COMPONENT	ANN1C	1,732	2,080	(1)	(18)	63	21	1	3
17	LATE PAY CHARGES	R11	8,923	5,825	46	1,182	1,137	417	21	165
18	DEMAND COMPONENT	R111D	3,253	1,438	21	398	955	382	20	(1)
19	CUSTOMER COMPONENT	R111C	5,670	4,387	25	784	182	35	1	166
20	REVENUE REQTS BEFORE GRT	RRBA	593,906	363,283	3,753	69,469	103,261	27,367	1,675	1,095
21	DEMAND COMPONENT	RRBAD	233,236	89,705	1,675	23,410	86,695	25,087	1,583	(4)
22	CUSTOMER COMPONENT	RRBAC	360,668	273,578	2,078	46,059	16,566	2,280	92	1,099
23	GROSS RECEIPTS TAX	GRTA1	37,980	23,316	238	4,428	6,570	1,757	107	80
24	DEMAND COMPONENT	GRTA1D	14,901	5,757	106	1,492	5,516	1,611	101	0
25	CUSTOMER COMPONENT	GRTA1C	23,079	17,559	132	2,936	1,054	146	6	80
26	TOTAL REVENUE REQUIREMENTS	RRA1	631,886	386,599	3,991	73,897	109,831	29,124	1,782	1,175
27	DEMAND COMPONENT	RRA1D	248,139	95,462	1,781	24,902	92,211	26,698	1,684	(4)
28	CUSTOMER COMPONENT	RRA1C	383,747	291,137	2,210	48,995	17,620	2,426	98	1,179

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING								
1	**RETURN INCOME & GR REC TAX**	TXDT	181	65	133	40	3,601	16,808	22
2	DEMAND COMPONENT	TXDTD	0	0	113	0	2,340	573	0
3	CUSTOMER COMPONENT	TXDTC	181	65	20	40	1,261	16,235	22
4	**RATE OF RETURN-PERCENT**	RTRA	29.95%	-5.14%	14.29%	149.74%	8.42%	0.86%	8.51%
5	RETURN ON RATE BASE	RTNA1	245	(15)	117	283	1,743	672	8
6	DEMAND COMPONENT	RTNAD	0	0	109	0	1,305	33	0
7	CUSTOMER COMPONENT	RTNAC	245	(15)	8	283	438	639	8
8	INCOME TAXES	TSF1	140	(21)	66	188	719	(1,346)	4
9	DEMAND COMPONENT	TSF1D	(2)	0	64	(2)	574	(43)	0
10	CUSTOMER COMPONENT	TSF1C	142	(21)	2	190	145	(1,303)	4
11	SUBTOTAL OF ABOVE	SUB31	566	29	316	511	6,063	16,134	34
12	DEMAND COMPONENT	SUB31D	(2)	0	286	(2)	4,219	563	0
13	CUSTOMER COMPONENT	SUB31C	568	29	30	513	1,844	15,571	34
14	ANNUALIZATION REVENUES	ANN	12	(4)	3	6	(74)	(423)	0
15	DEMAND COMPONENT	ANN1D	0	0	3	0	(51)	(15)	0
16	CUSTOMER COMPONENT	ANN1C	12	(4)	0	6	(23)	(408)	0
17	LATE PAY CHARGES	R11	26	0	0	0	54	49	1
18	DEMAND COMPONENT	R111D	0	0	0	0	38	2	0
19	CUSTOMER COMPONENT	R111C	26	0	0	0	16	47	1
20	REVENUE REQTS BEFORE GRT	RRBA	528	33	313	505	6,083	16,508	33
21	DEMAND COMPONENT	RRBAD	(2)	0	283	(2)	4,232	576	0
22	CUSTOMER COMPONENT	RRBAC	530	33	30	507	1,851	15,932	33
23	GROSS RECEIPTS TAX	GRTA1	36	2	20	32	381	1,011	2
24	DEMAND COMPONENT	GRTA1D	0	0	18	0	265	35	0
25	CUSTOMER COMPONENT	GRTA1C	36	2	2	32	116	976	2
26	TOTAL REVENUE REQUIREMENTS	RRA1	564	35	333	537	6,464	17,519	35
27	DEMAND COMPONENT	RRA1D	(2)	0	301	(2)	4,497	611	0
28	*CUSTOMER COMPONENT*	*RRA1C*	566	35	32	539	1,967	16,908	35

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	**AT ACTUAL % RATE OF RETURN**	RTRA	6.35%	4.13%	-3.58%	12.60%	13.24%	13.37%	17.96%	12.25%
2	RETURN ON RATE BASE	RTNA1	128,291	55,157	(1,339)	22,815	37,456	10,105	688	376
3	DEMAND COMPONENT	RTNAD	57,016	19,016	(882)	8,752	32,867	9,541	663	0
4	CUSTOMER COMPONENT	RTNAC	71,275	36,141	(457)	14,063	4,589	564	25	376
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
6	DEMAND COMPONENT	TATD	(27,479)	(14,306)	(745)	(2,111)	(7,489)	(2,119)	(110)	(2)
7	CUSTOMER COMPONENT	TATC	(37,222)	(28,632)	(452)	(3,653)	(1,400)	(203)	(8)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
9	DEMAND COMPONENT	TAFID	(320)	(45)	10	(76)	(163)	(39)	(3)	(2)
10	CUSTOMER COMPONENT	TAFIC	(410)	(75)	13	(99)	(194)	(45)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)	TFTI1	62,879	12,099	(2,513)	16,876	28,210	7,699	564	221
12	DEMAND COMPONENT	TFTI1D	43,604	4,665	(1,617)	6,565	25,215	7,383	550	(4)
13	CUSTOMER COMPONENT	TFTI1C	19,275	7,434	(896)	10,311	2,995	316	14	225
	FEDERAL INCOME TAX									
14	.35 /.65 X (11)+(8)	TFIT1	33,128	6,395	(1,330)	8,912	14,833	4,062	298	114
15	DEMAND COMPONENT	TFIT1D	23,159	2,467	(861)	3,459	13,414	3,936	293	(4)
16	CUSTOMER COMPONENT	TFIT1C	9,969	3,928	(469)	5,453	1,419	125	5	118
17	ADJ TO PA TAXABLE INCOME	TASI	(8,320)	(5,545)	(161)	(762)	(1,119)	(274)	(10)	(16)
18	DEMAND COMPONENT	TASID	(3,228)	(1,657)	(87)	(250)	(900)	(248)	(9)	0
19	CUSTOMER COMPONENT	TASIC	(5,092)	(3,888)	(74)	(512)	(219)	(26)	(1)	(16)
20	PA INCOME TAX ADJUSTMENT	TSTA	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT	TSTAD	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT	TSTAC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)	TSTI1	88,419	13,069	(4,027)	25,201	42,281	11,571	858	324
24	DEMAND COMPONENT	TSTI1D	63,854	5,520	(2,575)	9,850	37,892	11,110	837	(6)
25	CUSTOMER COMPONENT	TSTI1C	24,565	7,549	(1,452)	15,351	4,389	460	21	330
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)	TSIT1	9,813	1,450	(447)	2,797	4,693	1,284	95	36
27	DEMAND COMPONENT	TSIT1D	7,087	613	(286)	1,093	4,206	1,233	93	(1)
28	CUSTOMER COMPONENT	TSIT1C	2,726	838	(161)	1,704	487	51	2	37

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	**AT ACTUAL % RATE OF RETURN**	RTRA	29.95%	-5.14%	14.29%	149.74%	8.42%	0.86%	8.51%
2	RETURN ON RATE BASE	RTNA1	245	(15)	117	283	1,743	672	8
3	DEMAND COMPONENT	RTNAD	0	0	109	0	1,305	33	0
4	CUSTOMER COMPONENT	RTNAC	245	(15)	8	283	438	639	8
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
6	DEMAND COMPONENT	TATD	0	0	(18)	0	(467)	(114)	0
7	CUSTOMER COMPONENT	TATC	(39)	(14)	(3)	(10)	(211)	(2,445)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(3)	0	(1)	(3)	(16)	17	0
9	DEMAND COMPONENT	TAFID	(1)	0	0	(1)	(8)	9	0
10	CUSTOMER COMPONENT	TAFIC	(2)	0	(1)	(2)	(8)	8	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION								
11	(2)+(5)+(8)	TFTI1	203	(29)	95	270	1,049	(1,870)	5
12	DEMAND COMPONENT	TFTI1D	(1)	0	91	(1)	830	(72)	0
13	CUSTOMER COMPONENT	TFTI1C	204	(29)	4	271	219	(1,798)	5
	FEDERAL INCOME TAX								
14	.35 /.65 X (11)+(8)	TFIT1	106	(16)	50	142	549	(990)	3
15	DEMAND COMPONENT	TFIT1D	(2)	0	49	(2)	439	(30)	0
16	CUSTOMER COMPONENT	TFIT1C	108	(16)	1	144	110	(960)	3
17	ADJ TO PA TAXABLE INCOME	TASI	(4)	(1)	(2)	(1)	(88)	(334)	0
18	DEMAND COMPONENT	TASID	0	0	(2)	0	(65)	(9)	0
19	CUSTOMER COMPONENT	TASIC	(4)	(1)	0	(1)	(23)	(325)	0
20	PA INCOME TAX ADJUSTMENT	TSTA	0	0	0	0	0	0	0
21	DEMAND COMPONENT	TSTAD	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT	TSTAC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	TSTI1	308	(46)	144	414	1,526	(3,211)	8
24	DEMAND COMPONENT	TSTI1D	(2)	0	138	(2)	1,212	(120)	0
25	CUSTOMER COMPONENT	TSTI1C	310	(46)	6	416	314	(3,091)	8
	PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	TSIT1	34	(5)	16	46	169	(356)	1
27	DEMAND COMPONENT	TSIT1D	0	0	15	0	135	(13)	0
28	CUSTOMER COMPONENT	TSIT1C	34	(5)	1	46	35	(343)	1

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING											
1	**RETURN INCOME & GR REC TAX**			TXDT	434,488	308,867	6,913	36,100	47,810	12,584	631	737
2	DEMAND COMPONENT			TXDTD	136,028	69,729	3,724	10,495	37,494	10,988	569	0
3	CUSTOMER COMPONENT			TXDTC	298,460	239,138	3,189	25,605	10,316	1,596	62	737
4	**RATE OF RETURN-PERCENT**			RTRB	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%
5	RETURN ON RATE BASE			RTNB2	128,292	84,804	2,376	11,498	17,964	4,799	244	195
6	DEMAND COMPONENT			RTNBD	57,016	29,237	1,565	4,411	15,763	4,531	235	0
7	CUSTOMER COMPONENT			RTNBC	71,276	55,567	811	7,087	2,201	268	9	195
8	INCOME TAXES			TSF2	42,932	28,872	857	3,684	5,701	1,584	79	22
9	DEMAND COMPONENT			TSF2D	20,044	10,329	589	1,474	5,489	1,617	83	(5)
10	CUSTOMER COMPONENT			TSF2C	22,888	18,543	268	2,210	212	(33)	(4)	27
11	SUBTOTAL OF ABOVE			SUB32	605,712	422,543	10,146	51,282	71,475	18,967	954	954
12	DEMAND COMPONENT			SUB32D	213,088	109,295	5,878	16,380	58,746	17,136	887	(5)
13	CUSTOMER COMPONENT			SUB32C	392,624	313,248	4,268	34,902	12,729	1,831	67	959
14	ANNUALIZATION REVENUES			ANN	2,917	2,762	(2)	(27)	394	250	16	3
15	DEMAND COMPONENT			ANN1D	1,204	714	(1)	(9)	324	226	15	0
16	CUSTOMER COMPONENT			ANN1C	1,712	2,048	(1)	(18)	70	24	1	3
17	LATE PAY CHARGES			R11	8,923	5,825	46	1,182	1,137	417	21	165
18	DEMAND COMPONENT			R111D	3,282	1,507	27	378	935	377	20	(1)
19	CUSTOMER COMPONENT			R111C	5,641	4,318	19	804	202	40	1	166
20	REVENUE REQTS BEFORE GRT			RRBB	593,877	413,956	10,102	50,127	69,944	18,300	917	786
21	DEMAND COMPONENT			RRBBD	208,599	107,074	5,852	16,011	57,487	16,533	852	(4)
22	CUSTOMER COMPONENT			RRBBC	385,278	306,882	4,250	34,116	12,457	1,767	65	790
23	GROSS RECEIPTS TAX			GRTA2	37,978	26,493	637	3,215	4,481	1,189	60	60
24	DEMAND COMPONENT			GRTA2D	13,361	6,853	369	1,027	3,683	1,074	56	0
25	CUSTOMER COMPONENT			GRTA2C	24,617	19,640	268	2,188	798	115	4	60
26	TOTAL REVENUE REQUIREMENTS			RRA2	631,855	440,449	10,739	53,342	74,425	19,489	977	846
27	DEMAND COMPONENT			RRA2D	221,960	113,927	6,221	17,038	61,170	17,607	908	(4)
28	CUSTOMER COMPONENT			RRA2C	409,895	326,522	4,518	36,304	13,255	1,882	69	850

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING										
1	**RETURN INCOME & GR REC TAX**			TXDT	181	65	133	40	3,601	16,808	22
2	DEMAND COMPONENT			TXDTD	0	0	113	0	2,340	573	0
3	CUSTOMER COMPONENT			TXDTC	181	65	20	40	1,261	16,235	22
4	**RATE OF RETURN-PERCENT**			RTRB	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%
5	RETURN ON RATE BASE			RTNB2	52	19	52	12	1,314	4,957	6
6	DEMAND COMPONENT			RTNBD	0	0	48	0	984	242	0
7	CUSTOMER COMPONENT			RTNBC	52	19	4	12	330	4,715	6
8	INCOME TAXES			TSF2	3	4	20	(4)	414	1,693	3
9	DEMAND COMPONENT			TSF2D	(2)	0	21	(2)	346	105	0
10	CUSTOMER COMPONENT			TSF2C	5	4	(1)	(2)	68	1,588	3
11	SUBTOTAL OF ABOVE			SUB32	236	88	205	48	5,329	23,458	31
12	DEMAND COMPONENT			SUB32D	(2)	0	182	(2)	3,670	920	0
13	CUSTOMER COMPONENT			SUB32C	238	88	23	50	1,659	22,538	31
14	ANNUALIZATION REVENUES			ANN	12	(4)	3	6	(74)	(423)	0
15	DEMAND COMPONENT			ANN1D	0	0	3	0	(51)	(17)	0
16	CUSTOMER COMPONENT			ANN1C	12	(4)	0	6	(23)	(406)	0
17	LATE PAY CHARGES			R11	26	0	0	0	54	49	1
18	DEMAND COMPONENT			R111D	0	0	0	0	37	2	0
19	CUSTOMER COMPONENT			R111C	26	0	0	0	17	47	1
20	REVENUE REQTS BEFORE GRT			RRBB	198	92	202	42	5,349	23,832	30
21	DEMAND COMPONENT			RRBBD	(2)	0	179	(2)	3,684	935	0
22	CUSTOMER COMPONENT			RRBBC	200	92	23	44	1,665	22,897	30
23	GROSS RECEIPTS TAX			GRTA2	15	6	12	3	334	1,471	2
24	DEMAND COMPONENT			GRTA2D	0	0	11	0	230	58	0
25	CUSTOMER COMPONENT			GRTA2C	15	6	1	3	104	1,413	2
26	TOTAL REVENUE REQUIREMENTS			RRA2	213	98	214	45	5,683	25,303	32
27	DEMAND COMPONENT			RRA2D	(2)	0	190	(2)	3,914	993	0
28	CUSTOMER COMPONENT			RRA2C	215	98	24	47	1,769	24,310	32

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	**AT SYSTEM % RATE OF RETURN**			RTRB	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%
2	RETURN ON RATE BASE			RTNB2	128,292	84,804	2,376	11,498	17,964	4,799	244	195
3	DEMAND COMPONENT			RTNBD	57,016	29,237	1,565	4,411	15,763	4,531	235	0
4	CUSTOMER COMPONENT			RTNBC	71,276	55,567	811	7,087	2,201	268	9	195
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
6	DEMAND COMPONENT			TATD	(27,479)	(14,306)	(745)	(2,111)	(7,489)	(2,119)	(110)	(2)
7	CUSTOMER COMPONENT			TATC	(37,222)	(28,632)	(452)	(3,653)	(1,400)	(203)	(8)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
9	DEMAND COMPONENT			TAFID	(320)	(45)	10	(76)	(163)	(39)	(3)	(2)
10	CUSTOMER COMPONENT			TAFIC	(410)	(75)	13	(99)	(194)	(45)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION											
11	(2)+(5)+(8)			TFTI2	62,860	41,746	1,202	5,559	8,718	2,393	120	40
12	DEMAND COMPONENT			TFTI2D	29,216	14,886	830	2,224	8,111	2,373	122	(4)
13	CUSTOMER COMPONENT			TFTI2C	33,644	26,860	372	3,335	607	20	(2)	44
	FEDERAL INCOME TAX											
14	.35 /.65 X (11)+(8)			TFIT2	33,118	22,359	670	2,818	4,337	1,205	59	17
15	DEMAND COMPONENT			TFIT2D	15,412	7,971	457	1,122	4,204	1,239	63	(4)
16	CUSTOMER COMPONENT			TFIT2C	17,706	14,388	213	1,697	133	(34)	(4)	21
17	ADJ TO PA TAXABLE INCOME			TASI	(8,320)	(5,545)	(161)	(762)	(1,119)	(274)	(10)	(16)
18	DEMAND COMPONENT			TASID	(3,228)	(1,657)	(87)	(250)	(900)	(248)	(9)	0
19	CUSTOMER COMPONENT			TASIC	(5,092)	(3,888)	(74)	(512)	(219)	(26)	(1)	(16)
20	PA INCOME TAX ADJUSTMENT			TSTA	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT			TSTAD	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION											
23	(2)+(5)+(14)+(17)+(20)			TSTI2	88,393	58,680	1,688	7,790	12,293	3,408	175	46
24	DEMAND COMPONENT			TSTI2D	41,721	21,245	1,190	3,172	11,578	3,403	179	(6)
25	CUSTOMER COMPONENT			TSTI2C	46,672	37,435	498	4,619	715	5	(4)	52
	PA INCOME TAX											
26	.0999 / .9001 X (23)+(20)			TSIT2	9,811	6,513	187	865	1,364	378	19	5
27	DEMAND COMPONENT			TSIT2D	4,631	2,358	132	352	1,285	378	20	(1)
28	CUSTOMER COMPONENT			TSIT2C	5,180	4,155	55	513	79	1	0	6

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	**AT SYSTEM % RATE OF RETURN**			RTRB	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%	6.35%
2	RETURN ON RATE BASE			RTNB2	52	19	52	12	1,314	4,957	6
3	DEMAND COMPONENT			RTNBD	0	0	48	0	984	242	0
4	CUSTOMER COMPONENT			RTNBC	52	19	4	12	330	4,715	6
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
6	DEMAND COMPONENT			TATD	0	0	(18)	0	(467)	(114)	0
7	CUSTOMER COMPONENT			TATC	(39)	(14)	(3)	(10)	(211)	(2,445)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	(3)	0	(1)	(3)	(16)	17	0
9	DEMAND COMPONENT			TAFID	(1)	0	0	(1)	(8)	9	0
10	CUSTOMER COMPONENT			TAFIC	(2)	0	(1)	(2)	(8)	8	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION										
11	(2)+(5)+(8)			TFTI2	10	5	30	(1)	620	2,415	3
12	DEMAND COMPONENT			TFTI2D	(1)	0	30	(1)	509	137	0
13	CUSTOMER COMPONENT			TFTI2C	11	5	0	0	111	2,278	3
	FEDERAL INCOME TAX										
14	.35 /.65 X (11)+(8)			TFIT2	2	3	15	(4)	318	1,317	2
15	DEMAND COMPONENT			TFIT2D	(2)	0	16	(2)	266	83	0
16	CUSTOMER COMPONENT			TFIT2C	4	3	(1)	(2)	52	1,235	2
17	ADJ TO PA TAXABLE INCOME			TASI	(4)	(1)	(2)	(1)	(88)	(334)	0
18	DEMAND COMPONENT			TASID	0	0	(2)	0	(65)	(9)	0
19	CUSTOMER COMPONENT			TASIC	(4)	(1)	0	(1)	(23)	(325)	0
20	PA INCOME TAX ADJUSTMENT			TSTA	0	0	0	0	0	0	0
21	DEMAND COMPONENT			TSTAD	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION										
23	(2)+(5)+(14)+(17)+(20)			TSTI2	11	7	44	(3)	866	3,381	5
24	DEMAND COMPONENT			TSTI2D	(2)	0	44	(2)	718	202	0
25	CUSTOMER COMPONENT			TSTI2C	13	7	0	(1)	148	3,180	5
	PA INCOME TAX										
26	.0999 / .9001 X (23)+(20)			TSIT2	1	1	5	0	96	375	1
27	DEMAND COMPONENT			TSIT2D	0	0	5	0	80	22	0
28	CUSTOMER COMPONENT			TSIT2C	1	1	0	0	16	353	1

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	REVENUE REQUIREMENTS EXCLUDING											
1	**RETURN INCOME & GR REC TAX**			TXDT	435,259	309,539	6,918	36,140	47,847	12,590	631	738
2	DEMAND COMPONENT			TXDTD	136,096	69,764	3,726	10,500	37,513	10,993	569	0
3	CUSTOMER COMPONENT			TXDTC	299,163	239,775	3,192	25,640	10,334	1,597	62	738
4	**RATE OF RETURN-PERCENT**			RTRC	8.43%	7.09%	-2.11%	12.65%	13.05%	13.12%	16.16%	12.35%
5	RETURN ON RATE BASE			RTNC1	170,272	94,703	(789)	22,905	36,918	9,916	619	379
6	DEMAND COMPONENT			RTNCD	85,042	32,644	(520)	8,786	32,395	9,362	597	0
7	CUSTOMER COMPONENT			RTNCC	85,230	62,059	(269)	14,119	4,523	554	22	379
8	INCOME TAXES			TSF1	72,574	35,808	(1,389)	11,761	19,124	5,207	345	152
9	DEMAND COMPONENT			TSF1D	39,863	12,716	(891)	4,572	17,269	5,038	340	(5)
10	CUSTOMER COMPONENT			TSF1C	32,711	23,092	(498)	7,189	1,855	169	5	157
11	SUBTOTAL OF ABOVE			SUB33	678,107	440,050	4,740	70,806	103,889	27,713	1,595	1,269
12	DEMAND COMPONENT			SUB33D	261,001	115,124	2,315	23,858	87,177	25,393	1,506	(5)
13	CUSTOMER COMPONENT			SUB33C	417,104	324,926	2,425	46,948	16,712	2,320	89	1,274
14	ANNUALIZATION REVENUES			ANNP	2,916	2,762	(2)	(27)	394	250	16	3
15	DEMAND COMPONENT			ANNPD	1,223	723	(1)	(9)	331	229	15	0
16	CUSTOMER COMPONENT			ANNPC	1,693	2,039	(1)	(18)	63	21	1	3
17	LATE PAY CHARGES			R11P	9,262	6,046	48	1,227	1,180	433	22	171
18	DEMAND COMPONENT			R111D	3,466	1,582	23	413	990	397	21	(1)
19	CUSTOMER COMPONENT			R111C	5,796	4,464	25	814	190	36	1	172
20	REVENUE REQTS BEFORE GRT			RRBC	665,929	431,242	4,694	69,606	102,315	27,030	1,557	1,095
21	DEMAND COMPONENT			RRBCD	256,308	112,819	2,293	23,454	85,856	24,767	1,470	(4)
22	CUSTOMER COMPONENT			RRBCC	409,621	318,423	2,401	46,152	16,459	2,263	87	1,099
23	GROSS RECEIPTS TAX			GRTA3	42,518	27,591	297	4,440	6,514	1,737	100	80
24	DEMAND COMPONENT			GRTA3D	16,364	7,218	145	1,496	5,466	1,592	94	0
25	CUSTOMER COMPONENT			GRTA3C	26,154	20,373	152	2,944	1,048	145	6	80
26	TOTAL REVENUE REQUIREMENTS			RRA3	708,447	458,833	4,991	74,046	108,829	28,767	1,657	1,175
27	DEMAND COMPONENT			RRA3D	272,672	120,037	2,438	24,950	91,322	26,359	1,564	(4)
28	CUSTOMER COMPONENT			RRA3C	435,775	338,796	2,553	49,096	17,507	2,408	93	1,179

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	REVENUE REQUIREMENTS EXCLUDING										
1	**RETURN INCOME & GR REC TAX**			TXDT	181	65	133	40	3,603	16,814	22
2	DEMAND COMPONENT			TXDTD	0	0	113	0	2,341	573	0
3	CUSTOMER COMPONENT			TXDTC	181	65	20	40	1,262	16,241	22
4	**RATE OF RETURN-PERCENT**			RTRC	24.08%	-3.08%	13.92%	149.74%	9.85%	3.83%	8.51%
5	RETURN ON RATE BASE			RTNC1	197	(9)	114	283	2,038	2,990	8
6	DEMAND COMPONENT			RTNCD	0	0	106	0	1,526	146	0
7	CUSTOMER COMPONENT			RTNCC	197	(9)	8	283	512	2,844	8
8	INCOME TAXES			TSF1	106	(16)	64	188	927	293	4
9	DEMAND COMPONENT			TSF1D	(2)	0	62	(2)	729	37	0
10	CUSTOMER COMPONENT			TSF1C	108	(16)	2	190	198	256	4
11	SUBTOTAL OF ABOVE			SUB33	484	40	311	511	6,568	20,097	34
12	DEMAND COMPONENT			SUB33D	(2)	0	281	(2)	4,596	756	0
13	CUSTOMER COMPONENT			SUB33C	486	40	30	513	1,972	19,341	34
14	ANNUALIZATION REVENUES			ANNP	12	(4)	3	6	(74)	(423)	0
15	DEMAND COMPONENT			ANNPD	0	0	3	0	(52)	(16)	0
16	CUSTOMER COMPONENT			ANNPC	12	(4)	0	6	(22)	(407)	0
17	LATE PAY CHARGES			R11P	27	0	0	0	56	51	1
18	DEMAND COMPONENT			R111D	0	0	0	0	39	2	0
19	CUSTOMER COMPONENT			R111C	27	0	0	0	17	49	1
20	REVENUE REQTS BEFORE GRT			RRBC	445	44	308	505	6,586	20,469	33
21	DEMAND COMPONENT			RRBCD	(2)	0	278	(2)	4,609	770	0
22	CUSTOMER COMPONENT			RRBCC	447	44	30	507	1,977	19,699	33
23	GROSS RECEIPTS TAX			GRTA3	30	3	20	32	412	1,260	2
24	DEMAND COMPONENT			GRTA3D	0	0	18	0	288	47	0
25	CUSTOMER COMPONENT			GRTA3C	30	3	2	32	124	1,213	2
26	TOTAL REVENUE REQUIREMENTS			RRA3	475	47	328	537	6,998	21,729	35
27	DEMAND COMPONENT			RRA3D	(2)	0	296	(2)	4,897	817	0
28	CUSTOMER COMPONENT			RRA3C	477	47	32	539	2,101	20,912	35

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	AT ACTUAL % RATE OF RETURN			RTRC	8.43%	7.09%	-2.11%	12.65%	13.05%	13.12%	16.16%	12.35%
2	RETURN ON RATE BASE			RTNC1	170,272	94,703	(789)	22,905	36,918	9,916	619	379
3	DEMAND COMPONENT			RTNCD	85,042	32,644	(520)	8,786	32,395	9,362	597	0
4	CUSTOMER COMPONENT			RTNCC	85,230	62,059	(269)	14,119	4,523	554	22	379
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
6	DEMAND COMPONENT			TATD	(27,479)	(14,306)	(745)	(2,111)	(7,489)	(2,119)	(110)	(2)
7	CUSTOMER COMPONENT			TATC	(37,222)	(28,632)	(452)	(3,653)	(1,400)	(203)	(8)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
9	DEMAND COMPONENT			TAFID	(320)	(45)	10	(76)	(163)	(39)	(3)	(2)
10	CUSTOMER COMPONENT			TAFIC	(410)	(75)	13	(99)	(194)	(45)	(3)	(3)
11	SUMMARY FOR FEDERAL INCOME											
12	TAX CALCULATION											
13	(2)+(5)+(8)			TFTI3	104,840	51,645	(1,963)	16,966	27,672	7,510	495	224
14	DEMAND COMPONENT			TFTI3D	57,242	18,293	(1,255)	6,599	24,743	7,204	484	(4)
15	CUSTOMER COMPONENT			TFTI3C	47,598	33,352	(708)	10,367	2,929	306	11	228
16	FEDERAL INCOME TAX											
17	.35 /.65 X (11)+(8)			TFIT3	55,722	27,689	(1,034)	8,961	14,543	3,960	261	116
18	DEMAND COMPONENT			TFIT3D	30,503	9,805	(666)	3,477	13,160	3,840	258	(4)
19	CUSTOMER COMPONENT			TFIT3C	25,220	17,884	(368)	5,483	1,383	120	3	120
20	ADJ TO PA TAXABLE INCOME			TASI	(8,320)	(5,545)	(161)	(762)	(1,119)	(274)	(10)	(16)
21	DEMAND COMPONENT			TASID	(3,228)	(1,657)	(87)	(250)	(900)	(248)	(9)	0
22	CUSTOMER COMPONENT			TASIC	(5,092)	(3,888)	(74)	(512)	(219)	(26)	(1)	(16)
23	PA INCOME TAX ADJUSTMENT			TSTA	(114)	(76)	(2)	(11)	(17)	(4)	0	0
24	DEMAND COMPONENT			TSTAD	(50)	(26)	(1)	(4)	(14)	(4)	0	0
25	CUSTOMER COMPONENT			TSTAC	(64)	(50)	(1)	(7)	(3)	0	0	0
26	SUMMARY FOR PA INCOME											
27	TAX CALCULATION											
28	(2)+(5)+(14)+(17)+(20)			TSTI3	152,860	73,833	(3,183)	25,329	41,436	11,276	752	329
29	DEMAND COMPONENT			TSTI3D	84,786	26,460	(2,019)	9,898	37,152	10,831	736	(6)
30	CUSTOMER COMPONENT			TSTI3C	68,074	47,373	(1,164)	15,430	4,284	445	16	335
31	PA INCOME TAX											
32	.0999 / .9001 X (23)+(20)			TSIT3	16,852	8,119	(355)	2,800	4,582	1,247	83	37
33	DEMAND COMPONENT			TSIT3D	9,360	2,911	(225)	1,095	4,109	1,198	82	(1)
34	CUSTOMER COMPONENT			TSIT3C	7,491	5,208	(130)	1,706	472	49	2	37

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	AT ACTUAL % RATE OF RETURN			RTRC	24.08%	-3.08%	13.92%	149.74%	9.85%	3.83%	8.51%
2	RETURN ON RATE BASE			RTNC1	197	(9)	114	283	2,038	2,990	8
3	DEMAND COMPONENT			RTNCD	0	0	106	0	1,526	146	0
4	CUSTOMER COMPONENT			RTNCC	197	(9)	8	283	512	2,844	8
5	ADJUSTMENT TO TAXABLE INCOME			TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
6	DEMAND COMPONENT			TATD	0	0	(18)	0	(467)	(114)	0
7	CUSTOMER COMPONENT			TATC	(39)	(14)	(3)	(10)	(211)	(2,445)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN			TAFI	(3)	0	(1)	(3)	(16)	17	0
9	DEMAND COMPONENT			TAFID	(1)	0	0	(1)	(8)	9	0
10	CUSTOMER COMPONENT			TAFIC	(2)	0	(1)	(2)	(8)	8	0
11	SUMMARY FOR FEDERAL INCOME										
12	TAX CALCULATION										
13	(2)+(5)+(8)			TFTI3	155	(23)	92	270	1,344	448	5
14	DEMAND COMPONENT			TFTI3D	(1)	0	88	(1)	1,051	41	0
15	CUSTOMER COMPONENT			TFTI3C	156	(23)	4	271	293	407	5
16	FEDERAL INCOME TAX										
17	.35 /.65 X (11)+(8)			TFIT3	80	(12)	49	142	708	258	3
18	DEMAND COMPONENT			TFIT3D	(2)	0	47	(2)	558	31	0
19	CUSTOMER COMPONENT			TFIT3C	82	(12)	1	144	150	227	3
20	ADJ TO PA TAXABLE INCOME			TASI	(4)	(1)	(2)	(1)	(88)	(334)	0
21	DEMAND COMPONENT			TASID	0	0	(2)	0	(65)	(9)	0
22	CUSTOMER COMPONENT			TASIC	(4)	(1)	0	(1)	(23)	(325)	0
23	PA INCOME TAX ADJUSTMENT			TSTA	0	0	0	0	(1)	(4)	0
24	DEMAND COMPONENT			TSTAD	0	0	0	0	(1)	0	0
25	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	(4)	0
26	SUMMARY FOR PA INCOME										
27	TAX CALCULATION										
28	(2)+(5)+(14)+(17)+(20)			TSTI3	234	(36)	140	414	1,979	351	8
29	DEMAND COMPONENT			TSTI3D	(2)	0	133	(2)	1,551	54	0
30	CUSTOMER COMPONENT			TSTI3C	236	(36)	6	416	428	297	8
31	PA INCOME TAX										
32	.0999 / .9001 X (23)+(20)			TSIT3	26	(4)	16	46	219	35	1
33	DEMAND COMPONENT			TSIT3D	0	0	15	0	171	6	0
34	CUSTOMER COMPONENT			TSIT3C	26	(4)	1	46	48	29	1

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	**REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX**	TXDT	435,259	309,539	6,918	36,140	47,847	12,590	631	738
2	DEMAND COMPONENT	TXDTD	136,096	69,764	3,726	10,500	37,513	10,993	569	0
3	CUSTOMER COMPONENT	TXDTC	299,163	239,775	3,192	25,640	10,334	1,597	62	738
4	**RATE OF RETURN-PERCENT**	RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
5	RETURN ON RATE BASE	RTND2	170,303	112,571	3,154	15,264	23,848	6,371	323	259
6	DEMAND COMPONENT	RTNDD	75,690	38,814	2,078	5,855	20,926	6,015	311	0
7	CUSTOMER COMPONENT	RTNDC	94,613	73,757	1,076	9,409	2,922	356	12	259
8	INCOME TAXES	TSF2	72,596	48,479	1,407	6,341	9,856	2,694	135	67
9	DEMAND COMPONENT	TSF2D	33,232	17,091	952	2,493	9,136	2,665	137	(5)
10	CUSTOMER COMPONENT	TSF2C	39,364	31,388	455	3,848	720	29	(2)	72
11	SUBTOTAL OF ABOVE	SUB34	678,160	470,589	11,479	57,745	81,551	21,655	1,089	1,064
12	DEMAND COMPONENT	SUB34D	245,018	125,669	6,756	18,848	67,575	19,673	1,017	(5)
13	CUSTOMER COMPONENT	SUB34C	433,140	344,920	4,723	38,897	13,976	1,982	72	1,069
14	ANNUALIZATION REVENUES	ANNP	2,916	2,762	(2)	(27)	394	250	16	3
15	DEMAND COMPONENT	ANNPD	1,231	738	(1)	(9)	326	227	15	0
16	CUSTOMER COMPONENT	ANNPC	1,685	2,024	(1)	(18)	68	23	1	3
17	LATE PAY CHARGES	R11P	9,262	6,046	48	1,227	1,180	433	22	171
18	DEMAND COMPONENT	R111D	3,475	1,615	28	400	978	393	21	(1)
19	CUSTOMER COMPONENT	R111C	5,787	4,431	20	827	202	40	1	172
20	REVENUE REQTS BEFORE GRT	RRBD	665,982	461,781	11,433	56,545	79,977	20,972	1,051	890
21	DEMAND COMPONENT	RRBDD	240,308	123,316	6,729	18,457	66,271	19,053	981	(4)
22	CUSTOMER COMPONENT	RRBDC	425,674	338,465	4,704	38,088	13,706	1,919	70	894
23	GROSS RECEIPTS TAX	GRTA4	42,522	29,505	720	3,621	5,113	1,357	69	67
24	DEMAND COMPONENT	GRTA4D	15,363	7,879	424	1,182	4,237	1,233	64	0
25	CUSTOMER COMPONENT	GRTA4C	27,159	21,626	296	2,439	876	124	5	67
26	TOTAL REVENUE REQUIREMENTS	RRA4	708,504	491,286	12,153	60,166	85,090	22,329	1,120	957
27	DEMAND COMPONENT	RRA4D	255,671	131,195	7,153	19,639	70,508	20,286	1,045	(4)
28	CUSTOMER COMPONENT	RRA4C	452,833	360,091	5,000	40,527	14,582	2,043	75	961

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	**REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX**	TXDT	181	65	133	40	3,603	16,814	22
2	DEMAND COMPONENT	TXDTD	0	0	113	0	2,341	573	0
3	CUSTOMER COMPONENT	TXDTC	181	65	20	40	1,262	16,241	22
4	**RATE OF RETURN-PERCENT**	RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
5	RETURN ON RATE BASE	RTND2	69	25	69	16	1,745	6,581	8
6	DEMAND COMPONENT	RTNDD	0	0	64	0	1,306	321	0
7	CUSTOMER COMPONENT	RTNDC	69	25	5	16	439	6,260	8
8	INCOME TAXES	TSF2	15	8	33	(1)	718	2,840	4
9	DEMAND COMPONENT	TSF2D	(2)	0	33	(2)	573	161	0
10	CUSTOMER COMPONENT	TSF2C	17	8	0	1	145	2,679	4
11	SUBTOTAL OF ABOVE	SUB34	265	98	235	55	6,066	26,235	34
12	DEMAND COMPONENT	SUB34D	(2)	0	210	(2)	4,220	1,055	0
13	CUSTOMER COMPONENT	SUB34C	267	98	25	57	1,846	25,180	34
14	ANNUALIZATION REVENUES	ANNP	12	(4)	3	6	(74)	(423)	0
15	DEMAND COMPONENT	ANNPD	0	0	3	0	(51)	(17)	0
16	CUSTOMER COMPONENT	ANNPC	12	(4)	0	6	(23)	(406)	0
17	LATE PAY CHARGES	R11P	27	0	0	0	56	51	1
18	DEMAND COMPONENT	R111D	0	0	0	0	39	2	0
19	CUSTOMER COMPONENT	R111C	27	0	0	0	17	49	1
20	REVENUE REQTS BEFORE GRT	RRBD	226	102	232	49	6,084	26,607	33
21	DEMAND COMPONENT	RRBDD	(2)	0	207	(2)	4,232	1,070	0
22	CUSTOMER COMPONENT	RRBDC	228	102	25	51	1,852	25,537	33
23	GROSS RECEIPTS TAX	GRTA4	17	6	15	4	381	1,645	2
24	DEMAND COMPONENT	GRTA4D	0	0	13	0	265	66	0
25	CUSTOMER COMPONENT	GRTA4C	17	6	2	4	116	1,579	2
26	TOTAL REVENUE REQUIREMENTS	RRA4	243	108	247	53	6,465	28,252	35
27	DEMAND COMPONENT	RRA4D	(2)	0	220	(2)	4,497	1,136	0
28	CUSTOMER COMPONENT	RRA4C	245	108	27	55	1,968	27,116	35

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
1	**AT SYSTEM % RATE OF RETURN**	RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
2	RETURN ON RATE BASE	RTND2	170,303	112,571	3,154	15,264	23,848	6,371	323	259
3	DEMAND COMPONENT	RTNDD	75,690	38,814	2,078	5,855	20,926	6,015	311	0
4	CUSTOMER COMPONENT	RTNDC	94,613	73,757	1,076	9,409	2,922	356	12	259
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(64,701)	(42,938)	(1,197)	(5,764)	(8,889)	(2,322)	(118)	(150)
6	DEMAND COMPONENT	TATD	(27,479)	(14,306)	(745)	(2,111)	(7,489)	(2,119)	(110)	(2)
7	CUSTOMER COMPONENT	TATC	(37,222)	(28,632)	(452)	(3,653)	(1,400)	(203)	(8)	(148)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(730)	(120)	23	(175)	(357)	(84)	(6)	(5)
9	DEMAND COMPONENT	TAFID	(320)	(45)	10	(76)	(163)	(39)	(3)	(2)
10	CUSTOMER COMPONENT	TAFIC	(410)	(75)	13	(99)	(194)	(45)	(3)	(3)
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION									
11	(2)+(5)+(8)	TFTI4	104,871	69,513	1,980	9,325	14,602	3,965	199	104
12	DEMAND COMPONENT	TFTI4D	47,890	24,463	1,343	3,668	13,274	3,857	198	(4)
13	CUSTOMER COMPONENT	TFTI4C	56,981	45,050	637	5,657	1,328	108	1	108
	FEDERAL INCOME TAX									
14	.35 /.65 X (11)+(8)	TFIT4	55,739	37,310	1,089	4,846	7,506	2,051	101	51
15	DEMAND COMPONENT	TFIT4D	25,467	13,127	733	1,899	6,985	2,038	104	(4)
16	CUSTOMER COMPONENT	TFIT4C	30,272	24,183	356	2,947	521	13	(2)	55
17	PA INCOME TAX ADJUSTMENT	TSTA	(8,320)	(5,545)	(161)	(762)	(1,119)	(274)	(10)	(16)
18	DEMAND COMPONENT	TSTAD	(3,228)	(1,657)	(87)	(250)	(900)	(248)	(9)	0
19	CUSTOMER COMPONENT	TSTAC	(5,092)	(3,888)	(74)	(512)	(219)	(26)	(1)	(16)
20	ADJ TO PA TAXABLE INCOME	TASI	(114)	(76)	(2)	(11)	(17)	(4)	0	0
21	DEMAND COMPONENT	TASID	(50)	(26)	(1)	(4)	(14)	(4)	0	0
22	CUSTOMER COMPONENT	TASIC	(64)	(50)	(1)	(7)	(3)	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION									
23	(2)+(5)+(14)+(17)+(20)	TSTI4	152,908	101,322	2,883	13,573	21,329	5,822	296	144
24	DEMAND COMPONENT	TSTI4D	70,399	35,952	1,978	5,389	19,508	5,682	296	(6)
25	CUSTOMER COMPONENT	TSTI4C	82,509	65,370	905	8,184	1,821	140	1	150
	PA INCOME TAX									
26	.0999 / .9001 X (23)+(20)	TSIT4	16,857	11,169	318	1,495	2,350	642	33	16
27	DEMAND COMPONENT	TSIT4D	7,763	3,964	219	594	2,151	627	33	(1)
28	CUSTOMER COMPONENT	TSIT4C	9,093	7,205	99	901	199	16	0	17

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	**AT SYSTEM % RATE OF RETURN**	RTRD	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%	8.43%
2	RETURN ON RATE BASE	RTND2	69	25	69	16	1,745	6,581	8
3	DEMAND COMPONENT	RTNDD	0	0	64	0	1,306	321	0
4	CUSTOMER COMPONENT	RTNDC	69	25	5	16	439	6,260	8
5	ADJUSTMENT TO TAXABLE INCOME	TAT	(39)	(14)	(21)	(10)	(678)	(2,559)	(3)
6	DEMAND COMPONENT	TATD	0	0	(18)	0	(467)	(114)	0
7	CUSTOMER COMPONENT	TATC	(39)	(14)	(3)	(10)	(211)	(2,445)	(3)
8	FEDERAL INCOME TAX ADJUSTMEN	TAFI	(3)	0	(1)	(3)	(16)	17	0
9	DEMAND COMPONENT	TAFID	(1)	0	0	(1)	(8)	9	0
10	CUSTOMER COMPONENT	TAFIC	(2)	0	(1)	(2)	(8)	8	0
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION								
11	(2)+(5)+(8)	TFTI4	27	11	47	3	1,051	4,039	5
12	DEMAND COMPONENT	TFTI4D	(1)	0	46	(1)	831	216	0
13	CUSTOMER COMPONENT	TFTI4C	28	11	1	4	220	3,823	5
	FEDERAL INCOME TAX								
14	.35 /.65 X (11)+(8)	TFIT4	12	6	24	(1)	550	2,192	3
15	DEMAND COMPONENT	TFIT4D	(2)	0	25	(2)	439	125	0
16	CUSTOMER COMPONENT	TFIT4C	13	6	0	0	110	2,067	3
17	PA INCOME TAX ADJUSTMENT	TSTA	(4)	(1)	(2)	(1)	(88)	(334)	0
18	DEMAND COMPONENT	TSTAD	0	0	(2)	0	(65)	(9)	0
19	CUSTOMER COMPONENT	TSTAC	(4)	(1)	0	(1)	(23)	(325)	0
20	ADJ TO PA TAXABLE INCOME	TASI	0	0	0	0	(1)	(4)	0
21	DEMAND COMPONENT	TASID	0	0	0	0	(1)	0	0
22	CUSTOMER COMPONENT	TASIC	0	0	0	0	0	(4)	0
	SUMMARY FOR PA INCOME TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	TSTI4	38	16	70	4	1,528	5,876	8
24	DEMAND COMPONENT	TSTI4D	(2)	0	69	(2)	1,212	323	0
25	CUSTOMER COMPONENT	TSTI4C	39	16	2	5	315	5,553	8
	PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	TSIT4	4	2	8	0	169	648	1
27	DEMAND COMPONENT	TSIT4D	0	0	8	0	134	36	0
28	CUSTOMER COMPONENT	TSIT4C	4	2	0	1	35	612	1

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

In response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, PPL Electric has prepared a cost allocation study at present and proposed rate levels, in addition to the Section III and IV studies. The results of these studies using the average and excess demand allocation method are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit on page 166.

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PRESENT RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	REVISED DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	LATE PAY CHARGES PRESENT RATES	R11	9,262	6,046	48	1,227	1,180	433	22	171
4	SALE OF ELECTRICITY	RRT	640,919	392,526	4,039	75,093	110,964	29,537	1,803	1,339
5	ANNUALIZATION PRESENT REVENUES	ANN	2,917	2,762	(2)	(27)	394	250	16	3
6	ADJUSTED ELECTRIC SALES	0	643,835	395,288	4,037	75,066	111,358	29,787	1,819	1,342
7	OTHER OPERATING REVENUES	ROOT	32,748	20,999	389	2,859	5,061	1,467	78	47
8	TOTAL OPERATING REVENUES	ROT	676,583	416,287	4,426	77,925	116,419	31,254	1,897	1,389
	OPERATING EXPENSES									
	OPERATION AND MAINTENENCE EXPENSES									
9	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
10	DISTRIBUTION	EE30	134,943	82,895	1,626	11,182	21,844	7,000	376	238
11	OTHER OPER & MAINT EXPENSES	EEOT	204,705	158,914	2,038	15,388	17,639	4,717	249	199
12	TOTAL OPER & MAINT EXPENSES	EE00	339,648	241,809	3,664	26,570	39,483	11,717	625	437
	DEPRECIATION EXPENSE									
13	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
14	DISTRIBUTION	ED30	88,481	57,096	1,164	7,805	13,147	3,597	188	300
15	OTHER DEPREC EXP	EDOT	21,162	14,773	242	1,948	2,543	717	39	23
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	109,643	71,869	1,406	9,753	15,690	4,314	227	323
	TAXES									
17	CAPITAL STOCK PRESENT LEVEL	ET1	1,586	1,025	19	139	247	72	4	3
18	OTHER OTHER TAXES	ET001	9,654	6,553	113	872	1,287	369	20	11
19	DEFERRED INCOME TAXES	TXTA	8,378	5,540	92	697	1,220	351	21	12
20	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,079)	(19)	(147)	(253)	(73)	(4)	(2)
21	GROSS RECEIPTS TAX	TXG	37,986	23,322	238	4,429	6,570	1,757	107	79
22	TOTAL PA INCOME TAX	TSIT1	9,824	1,960	(203)	2,928	4,110	957	74	36
23	TOTAL FED INC TAX	TFTX	33,163	7,982	(570)	9,320	13,030	3,053	230	114
24	TOTAL TAXES	TFIT1	98,918	45,303	(330)	18,238	26,211	6,486	452	253
25	TOTAL OPERATING EXPENSES	TEXP1	548,209	358,981	4,740	54,561	81,384	22,517	1,304	1,013
26	RETURN (LN 8 - 25)	PRERTN	128,374	57,306	(314)	23,364	35,035	8,737	593	376
27	TOTAL RATE BASE	RBX	2,020,335	1,309,247	24,533	174,210	313,600	92,450	4,971	3,070
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	6.35%	4.38%	-1.28%	13.41%	11.17%	9.45%	11.93%	12.25%
29	CLASS RATE IN % OF TOTAL	PRCLRT	100.00%	68.98%	-20.16%	211.18%	175.91%	148.82%	187.87%	192.91%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PRESENT RATE LEVELS								
	SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0
2	REVISED DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35
3	LATE PAY CHARGES PRESENT RATES	R11	27	0	0	0	56	51	1
4	SALE OF ELECTRICITY	RRT	591	36	333	538	6,515	17,569	36
5	ANNUALIZATION PRESENT REVENUES	ANN	12	(4)	3	6	(74)	(423)	0
6	ADJUSTED ELECTRIC SALES	0	603	32	336	544	6,441	17,146	36
7	OTHER OPERATING REVENUES	ROOT	12	4	24	3	259	1,540	1
8	TOTAL OPERATING REVENUES	ROT	615	36	360	547	6,700	18,686	37
	OPERATING EXPENSES								
	OPERATION AND MAINTENENCE EXPENSES								
9	TRANSMISSION	EE20	0	0	0	0	0	0	0
10	DISTRIBUTION	EE30	64	23	14	14	1,119	8,545	8
11	OTHER OPER & MAINT EXPENSES	EEOT	36	13	74	9	966	4,455	4
12	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,085	13,000	12
	DEPRECIATION EXPENSE								
13	TRANSMISSION	ED20	0	0	0	0	0	0	0
14	DISTRIBUTION	ED30	80	29	46	19	792	4,209	9
15	OTHER DEPREC EXP	EDOT	5	1	11	1	139	723	1
16	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00A	85	30	57	20	931	4,932	10
	TAXES								
17	CAPITAL STOCK PRESENT LEVEL	ET1	1	0	1	0	13	64	0
18	OTHER OTHER TAXES	ET001	4	2	5	0	68	351	0
19	DEFERRED INCOME TAXES	TXTA	4	1	7	0	59	369	1
20	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(13)	(80)	0
21	GROSS RECEIPTS TAX	TXG	36	2	20	32	380	1,012	2
22	TOTAL PA INCOME TAX	TSIT1	34	(5)	16	46	258	(392)	1
23	TOTAL FED INC TAX	TFTX	107	(15)	50	143	817	(1,099)	3
24	TOTAL TAXES	TFIT1	185	(15)	98	221	1,582	225	7
25	TOTAL OPERATING EXPENSES	TEXP1	370	51	243	264	4,598	18,157	29
26	RETURN (LN 8 - 25)	PRERTN	245	(15)	117	283	2,102	529	8
27	TOTAL RATE BASE	RBX	818	292	819	189	16,132	79,914	94
28	RATE OF RETURN (LN 26 / LN 27)	PRRTR	29.95%	-5.14%	14.29%	149.74%	13.03%	0.66%	8.51%
29	CLASS RATE IN % OF TOTAL	PRCLRT	471.65%	-80.94%	225.04%	2358.11%	205.20%	10.39%	134.02%

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	OPERATING REVENUES AT PROPOSED RATE LEVELS									
	SALES OF ELECTRICITY									
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		631,657	386,480	3,991	73,866	109,784	29,104	1,781	1,168
3	PROPOSED REVENUE INCREASE		76,980	72,507	999	198	(932)	(339)	(125)	5
	ADJUSTED RATE REVENUES		708,637	458,987	4,990	74,064	108,852	28,765	1,656	1,173
4	LATE PAYMENT CHARGES	R11P	9,262	6,046	48	1,227	1,180	433	22	171
5	ANNUALIZATION ADJUSTMENT	ANNP	2,916	2,762	(2)	(27)	394	250	16	3
6	TOTAL SALE OF ELECTRICITY	RRTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	720,815	467,795	5,036	75,264	110,426	29,448	1,694	1,347
8	OTHER OPERATING REVENUES	ROOT	32,748	20,999	389	2,859	5,061	1,467	78	47
9	TOTAL OPERATING REVENUES	ROTP	753,563	488,794	5,425	78,123	115,487	30,915	1,772	1,394
	OPERATING EXPENSES									
	OPERATION AND MAINTENANCE EXPENSES									
10	TRANSMISSION	EE20	0	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	134,943	82,895	1,626	11,182	21,844	7,000	376	238
12	OTHER OPER & MAINT EXPENSES	EEOT	205,321	159,484	2,040	15,414	17,654	4,718	249	200
13	*TOTAL OPER & MAINT EXPENSES*	EE00	340,264	242,379	3,666	26,596	39,498	11,718	625	438
	DEPRECIATION EXPENSE									
14	TRANSMISSION	ED20	0	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	88,481	57,096	1,164	7,805	13,147	3,597	188	300
16	OTHER DEPRECIATION EXPENSE	EDOT	21,162	14,773	242	1,948	2,543	717	39	23
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	109,643	71,869	1,406	9,753	15,690	4,314	227	323
	TAXES									
18	CAPITAL STOCK PROP LEVEL	ET1P	1,741	1,125	21	153	271	79	4	3
19	OTHER-W/O CAP STOCK	ET001	9,654	6,550	113	872	1,287	369	20	11
20	DEFERRED INCOME TAXES	TXTA	8,378	5,540	92	697	1,220	351	21	12
21	NET INVESTMENT TAX CREDIT	TX93	(1,673)	(1,079)	(19)	(147)	(253)	(73)	(4)	(2)
22	GROSS RECEIPTS TAX	TXG	42,528	27,600	297	4,441	6,515	1,737	100	79
23	TOTAL PA INCOME TAX	TSIT1	16,984	8,708	(109)	2,943	4,018	925	62	36
24	TOTAL FED INC TAX	TFTX	55,741	29,263	(276)	9,366	12,741	2,950	193	115
25	TOTAL TAXES	TFIT1	133,353	77,713	119	18,325	25,799	6,338	396	254
26	TOTAL OPERATING EXPENSES	TEXP1	583,260	391,961	5,191	54,674	80,987	22,370	1,248	1,015
27	**RETURN (LN 9 - 26)**	PRERTN	170,303	96,833	234	23,449	34,500	8,545	524	379
28	**TOTAL RATE BASE**	RBX	2,020,335	1,309,250	24,533	174,210	313,600	92,450	4,971	3,070
29	***RATE OF RETURN (LN 27 / LN 28)***	*PRRTR*	*8.43%*	*7.40%*	*0.95%*	*13.46%*	*11.00%*	*9.24%*	*10.54%*	*12.35%*
30	**CLASS RATE IN % OF TOTAL**	PRCLRT	100.00%	87.78%	11.27%	159.67%	130.49%	109.61%	125.03%	146.50%

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	OPERATING REVENUES AT PROPOSED RATE LEVELS								
	SALES OF ELECTRICITY								
1	TRANSMISSION REVENUES		0	0	0	0	0	0	0
2	DISTRIBUTION REVENUES		564	36	333	538	6,459	17,518	35
3	PROPOSED REVENUE INCREASE		(89)	9	(7)	0	541	4,213	0
	ADJUSTED RATE REVENUES		475	45	326	538	7,000	21,731	35
4	LATE PAYMENT CHARGES	R11P	27	0	0	0	56	51	1
5	ANNUALIZATION ADJUSTMENT	ANNP	12	(4)	3	6	(74)	(423)	0
6	TOTAL SALE OF ELECTRICITY	RRTP	514	41	329	544	6,982	21,359	36
7	PROPOSED SALES & LATE PAYMENTS	ARTTP	514	41	329	544	6,982	21,359	36
8	OTHER OPERATING REVENUES	ROOT	12	4	24	3	259	1,540	1
9	TOTAL OPERATING REVENUES	ROTP	526	45	353	547	7,241	22,899	37
	OPERATING EXPENSES								
	OPERATION AND MAINTENANCE EXPENSES								
10	TRANSMISSION	EE20	0	0	0	0	0	0	0
11	DISTRIBUTION	EE30	64	23	14	14	1,119	8,545	8
12	OTHER OPER & MAINT EXPENSES	EEOT	36	13	74	9	967	4,455	4
13	TOTAL OPER & MAINT EXPENSES	EE00	100	36	88	23	2,086	13,000	12
	DEPRECIATION EXPENSE								
14	TRANSMISSION	ED20	0	0	0	0	0	0	0
15	DISTRIBUTION	ED30	80	29	46	19	792	4,209	9
16	OTHER DEPRECIATION EXPENSE	EDOT	5	1	11	1	139	723	1
17	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	ED00	85	30	57	20	931	4,932	10
	TAXES								
18	CAPITAL STOCK PROP LEVEL	ET1P	1	0	1	0	14	70	0
19	OTHER-W/O CAP STOCK	ET001	4	2	5	0	68	351	0
20	DEFERRED INCOME TAXES	TXTA	4	1	7	0	59	369	1
21	NET INVESTMENT TAX CREDIT	TX93	(1)	0	(1)	0	(13)	(80)	0
22	GROSS RECEIPTS TAX	TXG	30	2	19	32	412	1,260	2
23	TOTAL PA INCOME TAX	TSIT1	26	(4)	15	46	309	4	1
24	TOTAL FED INC TAX	TFTX	80	(13)	48	143	977	148	3
25	TOTAL TAXES	TFIT1	144	(12)	94	221	1,826	2,122	7
26	TOTAL OPERATING EXPENSES	TEXP1	329	54	239	264	4,843	20,054	29
27	**RETURN (LN 9 - 26)**	PRERTN	197	(9)	114	283	2,398	2,845	8
28	**TOTAL RATE BASE**	RBX	818	292	819	189	16,132	79,914	94
29	**RATE OF RETURN (LN 27 / LN 28)**	PRRTR	24.08%	-3.08%	13.92%	149.74%	14.86%	3.56%	8.51%
30	**CLASS RATE IN % OF TOTAL**	PRCLRT	285.65%	-36.54%	165.12%	1776.28%	176.28%	42.23%	100.95%

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

Line No.		Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	RATE BASE									
	PLANT IN SERVICE									
1	TRANSMISSION	P20	0	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	3,442,982	2,207,841	40,980	300,671	532,107	154,173	8,297	4,894
3	GENERAL & INTANGIBLE	P0T1	405,959	283,835	4,622	37,386	48,536	13,682	740	417
4	TOTAL-PLANT IN SERVICE	P00	3,848,941	2,491,676	45,602	338,057	580,643	167,855	9,037	5,311
	DEPRECIATION RESERVE									
5	TRANSMISSION	A20	0	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	1,315,236	846,149	15,205	115,727	192,136	54,465	2,934	1,609
7	GENERAL PLANT	A88	129,818	90,763	1,478	11,955	15,521	4,375	237	133
8	INTANGIBLE PLANT	A95	19,190	13,416	219	1,768	2,294	647	35	20
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	1,464,244	950,331	16,902	129,450	209,951	59,487	3,206	1,762
10	**TOTAL NET PLANT IN SERVICE**	P01	2,384,697	1,541,345	28,700	208,607	370,692	108,368	5,831	3,549
11	SUBTRACTIVE ADJUSTMENTS	PLDED	406,676	259,836	4,668	38,037	63,293	17,731	958	539
12	ADDITIVE ADJUSTMENTS	PLADD	0	0	0	0	0	0	0	0
13	**TOTAL NET ORIG COST RATE BASE**	NOP	1,978,021	1,281,509	24,032	170,570	307,399	90,637	4,873	3,010
14	WORKING CAPITAL	W00	42,314	27,738	501	3,640	6,201	1,813	98	60
15	**TOTAL RATE BASE**	RBX	2,020,335	1,309,247	24,533	174,210	313,600	92,450	4,971	3,070

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

Line No.		Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	RATE BASE								
	PLANT IN SERVICE								
1	TRANSMISSION	P20	0	0	0	0	0	0	0
2	DISTRIBUTION	P30	1,308	474	2,547	304	27,200	162,037	149
3	GENERAL & INTANGIBLE	P0T1	112	37	223	25	2,628	13,726	14
4	TOTAL-PLANT IN SERVICE	P00	1,420	511	2,770	329	29,828	175,763	163
	DEPRECIATION RESERVE								
5	TRANSMISSION	A20	0	0	0	0	0	0	0
6	DISTRIBUTION	A30	430	156	1,611	100	9,854	74,814	49
7	GENERAL PLANT	A88	36	12	71	8	841	4,389	4
8	INTANGIBLE PLANT	A95	5	2	11	1	125	649	1
9	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	A00	471	170	1,693	109	10,820	79,852	54
10	**TOTAL NET PLANT IN SERVICE**	P01	949	341	1,077	220	19,008	95,911	109
11	SUBTRACTIVE ADJUSTMENTS	PLDED	146	54	281	34	3,198	17,892	17
12	ADDITIVE ADJUSTMENTS	PLADD	0	0	0	0	0	0	0
13	**TOTAL NET ORIG COST RATE BASE**	NOP	803	287	796	186	15,810	78,019	92
14	WORKING CAPITAL	W00	15	5	23	3	322	1,895	2
15	**TOTAL RATE BASE**	RBX	818	292	819	189	16,132	79,914	94

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

Line No.		Input	Alloc	Output	Pa Jurisdict Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5
	I CUSTOMERS, WEIGHTED											
	A-EXPRESSED IN $1,000											
1	METER INVESTMENT	CW1			257,568	176,384	6,115	24,495	31,243	7,231	254	4,894
2	ALLOCATOR			RCW1	100.00%	68.480%	2.374%	9.510%	12.131%	2.807%	0.099%	1.900%
3	METER READING EXPENSE	CW2			3,155,990	2,728,829	31,390	334,581	50,930	2,390	60	250
4	ALLOCATOR			RCW2	100.00%	86.462%	0.997%	10.601%	1.614%	0.076%	0.002%	0.008%
5	LATE PAYMENTS	CW4			8,922	5,824	46	1,182	1,137	417	21	165
6	ALLOCATOR			RCW4	100.00%	65.278%	0.516%	13.248%	12.744%	4.674%	0.235%	1.849%
7	UNCOLLECTIBLE ACCOUNTS	CW5			19,000	17,582	49	798	459	40	0	42
8	ALLOCATOR			RCW5	100.00%	92.536%	0.258%	4.200%	2.416%	0.211%	0.000%	0.221%
9	CUSTOMER DEPOSITS	CW6			15,950	7,253	39	3,524	4,240	667	40	0
10	ALLOCATOR			RCW6	100.00%	45.473%	0.245%	22.094%	26.583%	4.182%	0.251%	0.000%
11	CUSTOMER ADVANCES	CW7			169,487	0	0	147,096	22,391	0	0	0
12	ALLOCATOR			RCW7	100.00%	0.000%	0.000%	86.789%	13.211%	0.000%	0.000%	0.000%
	B-EXPRESSED IN UNITS											
13	LINE TRANSFORMERS, CUST COMP	CW8			1,457,310	1,210,440	13,955	180,268	46,267	0	0	0
14	ALLOCATOR			RCW8	100.00%	83.059%	0.958%	12.370%	3.175%	0.000%	0.000%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			1,436,734	1,213,575	13,978	168,360	36,449	0	0	0
16	ALLOCATOR			RCW9	100.00%	84.468%	0.973%	11.718%	2.537%	0.000%	0.000%	0.000%
	II CUSTOMERS, UNITS											
17	END OF YEAR CUSTOMERS	C10			1,388,899	1,199,704	13,801	147,096	22,391	1,051	27	108
18	ALLOCATOR			RC10	100.00%	86.377%	0.994%	10.591%	1.613%	0.076%	0.002%	0.008%
19	SECONDARY CUSTOMERS	C30			1,387,675	1,199,704	13,801	147,096	22,391	0	0	0
20	ALLOCATOR			RC30	100.00%	86.454%	0.995%	10.600%	1.614%	0.000%	0.000%	0.000%
	III DEMANDS (KW)											
21	TRANSMISSION LEVEL DEMANDS	D10			6,144,574	2,594,685	93,404	324,310	1,349,996	871,408	46,716	418,988
22	ALLOCATOR			RD10	100.00%	**42.226%**	**1.520%**	**5.278%**	**21.971%**	**14.182%**	**0.760%**	**6.819%**
23	PRIMARY LEVEL DEMANDS	D20			3,827,139	1,666,722	45,401	240,375	1,070,023	709,717	38,864	0
24	ALLOCATOR			RD20	100.00%	**43.551%**	**1.186%**	**6.281%**	**27.959%**	**18.544%**	**1.015%**	**0.000%**
25	SECONDARY LEVEL DEMANDS	D30			3,093,178	1,666,722	45,401	240,375	1,070,023	0	0	0
26	ALLOCATOR			RD30	100.00%	53.885%	1.468%	7.771%	34.593%	0.000%	0.000%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			3,064,538	1,666,722	45,401	240,375	1,070,023	0	0	0
28	ALLOCATOR			RD30K	100.00%	54.387%	1.481%	7.844%	34.916%	0.000%	0.000%	0.000%
	IV DIRECT ASSIGNMENT											
29	AREA LIGHTING ONLY	K403			1	0	0	0	0	0	0	0
30	ALLOCATOR			RK403	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	STREET LIGHTING ONLY	K405			1	0	0	0	0	0	0	0
32	ALLOCATOR			RK405	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	LPEP ONLY	K407			1	0	0	0	0	0	0	0
34	ALLOCATOR			RK407	100.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			1	1	0	0	0	0	0	0
36	ALLOCATOR			RK409	100.00%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15			36,688,327	13,344,145	363,492	1,924,499	8,566,841	5,849,945	320,341	3,053,220
38	ALLOCATOR			RES15	100.00%	36.371%	0.991%	5.246%	23.351%	15.945%	0.873%	8.322%
	VI OTHER											
39	TAXABLE INCOME - FEDERAL				94,669	6,772	(3,791)	25,198	52,176	12,440	938	753
40	ALLOCATOR			FTX	100.00%	7.15%	-4.00%	26.62%	55.11%	13.14%	0.99%	0.80%

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

Line No.		Input	Alloc	Output	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	I CUSTOMERS, WEIGHTED										
	A-EXPRESSED IN $1,000										
1	METER INVESTMENT	CW1			1,309	475	80	304	4,635	0	149
2	ALLOCATOR			RCW1	0.508%	0.184%	0.031%	0.118%	1.800%	0.000%	0.058%
3	METER READING EXPENSE	CW2			60	10	0	0	7,480	0	10
4	ALLOCATOR			RCW2	0.002%	0.000%	0.000%	0.000%	0.237%	0.000%	0.000%
5	LATE PAYMENTS	CW4			26	0	0	0	54	49	1
6	ALLOCATOR			RCW4	0.291%	0.000%	0.000%	0.000%	0.605%	0.549%	0.011%
7	UNCOLLECTIBLE ACCOUNTS	CW5			0	0	0	0	30	0	0
8	ALLOCATOR			RCW5	0.000%	0.000%	0.000%	0.000%	0.158%	0.000%	0.000%
9	CUSTOMER DEPOSITS	CW6			0	0	0	0	168	19	0
10	ALLOCATOR			RCW6	0.000%	0.000%	0.000%	0.000%	1.053%	0.119%	0.000%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	B-EXPRESSED IN UNITS										
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	5,016	1,364	0
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.000%	0.344%	0.094%	0.000%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	4,372	0	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.000%	0.304%	0.000%	0.000%
	II CUSTOMERS, UNITS										
17	END OF YEAR CUSTOMERS	C10			26	4	1	1	3,288	1,395	6
18	ALLOCATOR			RC10	0.002%	0.000%	0.000%	0.000%	0.237%	0.100%	0.000%
19	SECONDARY CUSTOMERS	C30			0	0	0	0	3,288	1,395	0
20	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.000%	0.237%	0.101%	0.000%
	III DEMANDS (KW)										
21	TRANSMISSION LEVEL DEMANDS	D10			232,544	55,946	23,338	59,884	59,278	13,254	823
22	ALLOCATOR			RD10	**3.785%**	**0.910%**	**0.380%**	**0.975%**	**0.965%**	**0.216%**	**0.013%**
23	PRIMARY LEVEL DEMANDS	D20			0	0	0	0	42,017	14,020	0
24	ALLOCATOR			RD20	**0.000%**	**0.000%**	**0.000%**	**0.000%**	**1.098%**	**0.366%**	**0.000%**
25	SECONDARY LEVEL DEMANDS	D30			0	0	0	0	42,017	28,640	0
26	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.000%	1.358%	0.926%	0.000%
27	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	0	42,017	0	0
28	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.000%	1.371%	0.000%	0.000%
	IV DIRECT ASSIGNMENT										
29	AREA LIGHTING ONLY	K403			0	0	0	0	0	1	0
30	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
31	STREET LIGHTING ONLY	K405			0	0	0	0	0	1	0
32	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	LPEP ONLY	K407			0	0	1	0	0	0	0
34	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
35	TO RS ONLY	K409			0	0	0	0	0	0	0
36	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37	MWH SALES UNANNUALIZED	ES15			1,885,144	427,174	62,010	438,228	336,399	112,250	4,639
38	ALLOCATOR			RES15	5.138%	1.164%	0.169%	1.194%	0.917%	0.306%	0.013%
	VI OTHER										
39	TAXABLE INCOME - FEDERAL				459	60	145	442	2,321	(3,249)	5
40	ALLOCATOR			FTX	0.48%	0.06%	0.15%	0.47%	2.45%	-3.43%	0.01%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

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

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

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

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY
FUNCTIONALIZATION OF PLANT IN SERVICE

FOR COST ALLOCATION PURPOSES

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

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

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

Line No.	SUBFUNCTION	LAND Acct 360.2	LAND RIGHTS Acct 360.4	STRUCTURES AND IMPROVEMENTS Acct 361	STATION EQUIPMENT Acct 362
	DISTRIBUTION PLANT				
	SUBSTATIONS				
1	PRIMARY	77.35	0.28	98.62	98.52
2	SECONDARY	0.46	0.00	1.38	1.48
3	TOTAL SUBSTATIONS	77.81	0.28	100.00	100.00
	OVERHEAD LINES				
4	PRIMARY	6.76	30.38		
5	SECONDARY DEMAND COMPONENT	6.31	28.35		
6	SECONDARY CUSTOMER COMPONENT	8.22	36.94		
7	STREET & AREA LIGHTING	0.90	4.06		
8	TOTAL OVERHEAD LINES	22.19	99.72		
	UNDERGROUND LINES				
9	PRIMARY				
10	SECONDARY DEMAND COMPONENT				
11	SECONDARY CUSTOMER COMPONENT				
12	TOTAL UNDERGROUND LINES				
	LINE TRANSFORMERS				
13	DEMAND COMPONENT				
14	CUSTOMER COMPONENT				
15	TOTAL LINE TRANSFORMERS				
	SERVICES				
16	DEMAND COMPONENT				
17	CUSTOMER COMPONENT				
18	TOTAL SERVICES				
19	METERS				
20	AREA LIGHTING FIXTURES				
21	STREET LIGHTING				
22	TOTAL	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

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

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

	SUBFUNCTION	LINE TRANSFORMEF Acct 368	SERVICES Acct 369	METERS Acct 370	AREA LIGHTING FIXTURES Acct 371	STREET LIGHTING Acct 373
	DISTRIBUTION PLANT					
	SUBSTATIONS					
46	PRIMARY					
47	SECONDARY					
48	TOTAL SUBSTATIONS					
	OVERHEAD LINES					
49	PRIMARY					
50	SECONDARY DEMAND COMPONENT					
51	SECONDARY CUSTOMER COMPONENT					
52	STREET & AREA LIGHTING					
53	TOTAL OVERHEAD LINES					
	UNDERGROUND LINES					
54	PRIMARY					
55	SECONDARY DEMAND COMPONENT					
56	SECONDARY CUSTOMER COMPONENT					
57	TOTAL UNDERGROUND LINES					
	LINE TRANSFORMERS					
58	DEMAND COMPONENT	47.18				
59	CUSTOMER COMPONENT	52.82				
60	TOTAL LINE TRANSFORMERS	100.00				
	SERVICES					
61	DEMAND COMPONENT		0.00			
62	CUSTOMER COMPONENT		100.00			
63	TOTAL SERVICES		100.00			
64	METERS			100.00		
65	AREA LIGHTING FIXTURES				100.00	
66	STREET LIGHTING					100.00
67	TOTAL	100.00	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

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

Line No.	SUBFUNCTION	TOTAL	LAND Acct 360.2	LAND RIGHTS Acct 360.4	STRUCTURES AND IMPROVEMENTS Acct 361	STATION EQUIPMENT Acct 362
	DISTRIBUTION PLANT					
	SUBSTATIONS					
1	PRIMARY	264,335	8,731	158	24,919	230,528
2	SECONDARY	3,874	52	-	349	3,473
3	TOTAL SUBSTATIONS	268,209	8,783	158	25,268	234,001
	OVERHEAD LINES					
4	PRIMARY	427,529	758	17,315		
5	SECONDARY DEMAND COMPONENT	405,056	718	16,405		
6	SECONDARY CUSTOMER COMPONENT	527,522	935	21,365		
7	STREET & AREA LIGHTING	53,358	95	2,161		
8	TOTAL OVERHEAD LINES	1,413,464	2,505	57,247		
	UNDERGROUND LINES					
9	PRIMARY	86,314				
10	SECONDARY DEMAND COMPONENT	135,350				
11	SECONDARY CUSTOMER COMPONENT	283,690				
12	TOTAL UNDERGROUND LINES	505,354				
	LINE TRANSFORMERS					
13	DEMAND COMPONENT	170,586				
14	CUSTOMER COMPONENT	190,968				
15	TOTAL LINE TRANSFORMERS	361,554				
	SERVICES					
16	DEMAND COMPONENT	-				
17	CUSTOMER COMPONENT	525,828				
18	TOTAL SERVICES	525,828				
19	METERS	257,749				
20	AREA LIGHTING FIXTURES	6,292				
21	STREET LIGHTING	87,979				
22	TOTAL	3,426,430	11,287	57,405	25,268	234,001

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

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

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

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

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

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY
FUNCTIONALIZATION OF RESERVE FOR DEPRECIATION

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

Line No.	FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PLANT
1	INTANGIBLE PLANT	H95	301-303	21,433	21,433
	TRANSMISSION PLANT				
2	TRANSMISSION FUNCTION	H20	350-359	469,510	469,510
	DISTRIBUTION PLANT				
3	LAND		360.2	-	-
4	LAND RIGHTS		360.4	25,659	25,659
5	STRUCTURES & IMPROVEMENTS		361	12,152	12,152
6	STATION EQUIPMENT		362	95,100	95,100
7	POLES, TOWERS & FIXTURES		364	239,292	239,292
8	OVERHEAD CONDUCTORS & DEVICES		365	233,655	233,655
9	UNDERGROUND CONDUIT		366	33,990	33,990
10	UNDERGROUND CONDUCTORS & DEVICES		367	121,094	121,094
11	LINE TRANSFORMERS		368	150,673	150,673
12	SERVICES		369	267,091	267,091
13	METERS		370	84,716	84,716
14	AREA LIGHTING FIXTURES		371	3,571	3,571
15	STREET LIGHTING		373	49,334	49,334
16	TOTAL DISTRIBUTION PLANT			1,316,327	1,316,327
17	GENERAL PLANT	H88	389-399	144,989	144,989
18	TOTAL DEPRECIATION & AMORTIZATION RESERVE			1,952,259	1,952,259

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

Line No.	SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES & IMPROVEMENTS 361	STATION EQUIPMENT 362
	DISTRIBUTION PLANT						
	SUBSTATIONS						
1	PRIMARY	H28	105,743	0	71	11,984	93,689
2	SECONDARY	H29	1,579	0	0	168	1,411
3	TOTAL SUBSTATIONS		107,322	0	71	12,152	95,100
	OVERHEAD						
4	PRIMARY	H32	151,281	0	7,795		
5	SECONDARY DEMAND COMPONENT	H33D	144,956	0	7,275		
6	SECONDARY CUSTOMER COMPONENT	H33C	184,164	0	9,478		
7	STREET LIGHTING	H34	18,132	0	1,041		
8	TOTAL OVERHEAD LINES		498,533	0	25,589		
	UNDERGROUND LINES						
9	PRIMARY	H36	26,488				
10	SECONDARY DEMAND COMPONENT	H37D	41,537				
11	SECONDARY COMPANY COMPONENT	H37C	87,059				
12	TOTAL UNDERGROUND LINES		155,084				
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	H38D	71,089				
14	CUSTOMER COMPONENT	H38C	79,584				
15	TOTAL LINE TRANSFORMERS		150,673				
	SERVICES						
16	DEMAND COMPONENT	H39D	-				
17	CUSTOMER COMPONENT	H39C	267,091				
18	TOTAL SERVICES		267,091				
19	METERS	H43	84,716				
20	AREA LIGHTING FIXTURES	H46	3,571				
21	STREET LIGHTING	H47	49,334				
22	TOTAL		1,316,324	0	25,659	12,152	95,100

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

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

	SUBFUNCTION	POLES, TOWERS & FIXTURES 364	OVERHEAD CONDUCTORS & DEVICES 365	UNDERGROUND CONDUIT 366	U. G. CONDUCTORS & DEVICES 367
	DISTRIBUTION PLANT				
	SUBSTATIONS				
23	PRIMARY				
24	SECONDARY				
25	TOTAL SUBSTATIONS				
	OVERHEAD				
26	PRIMARY	74,886	68,601		
27	SECONDARY DEMAND COMPONENT	57,004	80,678		
28	SECONDARY CUSTOMER COMPONENT	90,311	84,376		
29	STREET LIGHTING	17,091	0		
30	TOTAL OVERHEAD LINES	239,292	233,655		
	UNDERGROUND LINES				
31	PRIMARY			5,805	20,683
32	SECONDARY DEMAND COMPONENT			9,104	32,433
33	SECONDARY COMPANY COMPONENT			19,081	67,978
34	TOTAL UNDERGROUND LINES			33,990	121,094
	LINE TRANSFORMERS				
35	DEMAND COMPONENT				
36	CUSTOMER COMPONENT				
37	TOTAL LINE TRANSFORMERS				
	SERVICES				
38	DEMAND COMPONENT				
39	CUSTOMER COMPONENT				
40	TOTAL SERVICES				
41	METERS				
42	AREA LIGHTING FIXTURES				
43	STREET LIGHTING				
44	TOTAL DISTRIBUTION	239,292	233,655	33,990	121,094

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

OPERATION AND MAINTENANCE EXPENSES

FOR COST ALLOCATION PURPOSES

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

Line No.	EXPENSES	INPUT	ACCOUNTS	EXPENSE		Advertising Budget
1	TRANSMISSION		560-573		172,855	
2	ANCILLARIES				52,452	
3	TOTAL	G20			225,307	
	DISTRIBUTION					
4	SUPERVISION & ENGINEERING		580,590	16,942		
5	LOAD DISPATCHING		581	4,927		
6	SUBSTATIONS		582,591,592	8,804		
7	OVERHEAD LINES		583,593	58,116		
8	UNDERGROUND LINES		584,594	9,994		
9	SERVICES		593,594	4,498		
10	LINE TRANSFORMERS		595	2,119		
11	MISCELLANEOUS & RENTS		588,589	12,322		
12	METERS		586,597	7,734		
13	STREET LIGHTING		585,596,598	4,650		
14	CUSTOMER INSTALLATIONS		587	4,946		
15	TOTAL DISTRIBUTION				135,053	
16	CUSTOMER ACCOUNTS		901-905		50,625	
17	CUSTOMER SERVICE AND INFORMATIONAL	G64	908-910		17,247	4,400
18	SALES	G65	911-916		2,843	200
19	ADMINISTRATIVE AND GENERAL		920-935		143,895	
20	TOTAL OPERATION AND MAINTENANCE EXPENSES				574,971	

PPL ELECTRIC UTILITIES CORPORATION

ASSIGNMENT OF WAGES AND SALARIES

FOR COST ALLOCATION PURPOSES

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

Line No.	Account	DESCRIPTION	TOTAL AMOUNT	INPUT
		TRANSMISSION EXPENSE		
1	560-567	TRANSMISSION OPERATION	4,263	
2	568-573	TRANSMISSION MAINTENENCE	4,237	
3		TOTAL TRANSMISSION EXPENSE	8,501	K904
		DISTRIBUTION EXPENSE		
4	580-589	DISTRIBUTION OPERATION	34,053	
5	590-598	DISTRIBUTION MAINTENANCE	17,874	
6		TOTAL DISTRIBUTION EXPENSE	51,928	K906
7	901-905	CUSTOMER ACCOUNTS EXPENSE	18,576	K920
8	907-910	CUSTOMER SERVICE & INFORMATIONAL EXP	1,327	K922
9	911-916	SALES EXPENSE	1,275	K924
10		TOTAL EXCLUDING A & G	81,606	K929
		ADMINISTRATIVE AND GENERAL EXPENSE		
11	920-930	ADMIN AND GENERAL - OPERATION	4,466	
12	935	ADMIN AND GENERAL - MAINTENANCE	46	
13		TOTAL ADMIN AND GENERAL EXPENSE	4,512	K930
14		TOTAL WAGES AND SALARIES	86,118	K939,K433

Line No.

PPL ELECTRIC UTILITIES CORPORATION

DISTRIBUTION EXPENSE ACCOUNTS AMOUNTS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

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

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSES ACCOUNTS

PRORATION OF SUPERVISION AND ENGINEEERING ACCOUNTS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

		DISTRIBUTION OPERATION			ACCOUNT 580 PRORATION	
	ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL	TOTAL	FUNCTIONAL ASSIGNMENT
	580	15,601				
1	582	614	391	223	287	SUBSTATIONS
2	583	14,590	6,635	7,955	4,870	OVERHEAD LINES
3	584	5,356	3,644	1,712	2,675	UNDERGROUND LINES
4	585	533	25	508	18	STREET LIGHTING
5	586	7,667	5,006	2,661	3,675	METERS
6	587	4,946	2,463	2,484	1,807	CUST INSTALLATIONS
7	588,589	12,322	3,092	9,230	2,269	MISCELLANEOUS
8	TOTAL(EXCL. 580,581)	46,028	21,256	24,772	15,601	

		DISTRIBUTION MAINTENANCE			ACCOUNT 590 PRORATION	
	ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL	TOTAL	FUNCTIONAL ASSIGNMENT
	590	1,341				
9	591	85	46	39	4	SUBSTATIONS
10	592	8,104	3,577	4,528	282	SUBSTATIONS
11	593	43,518	7,942	35,576	626	OVERHEAD LINES
12	593.5	1,609	540	1,068	43	OVERHEAD SERVICES
13	594	4,651	1,931	2,720	152	UNDERGROUND LINES
14	594.3	39	3	35	-	UNDERGROUND SERVICES
15	594.6	2,845	524	2,321	41	UG. OTHER SERVICES
16	595	2,119	1,215	904	96	LINE TRANSFORMERS
17	596	2,513	771	1,742	61	STREET LIGHTING
18	597	67	26	41	2	METERS
19	598	1,604	450	1,154	35	STREET LIGHTING
20	TOTAL(EXCL. 590)	67,154	17,025	50,129	1,341	

DISTRIBUTION MAINTENANCE					
SUBSTATION TOTAL	---	---	---	286	SUBSTATIONS
STREET LIGHTING TOTAL	---	---	---	96	STREET LIGHTING
SERVICES TOTAL	---	---	---	84	SERVICES

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

Line No.

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE

BY ACCOUNT BASED ON TOTAL PLANT $ BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

	SUBFUNCTION	TOTAL	ACCOUNT 580	581	582	583	584
	SUBSTATIONS						
1	PRIMARY	9,837	283	596	605		
2	SECONDARY	144	4	9	9		
3	TOTAL SUBSTATIONS	9,981	287	604	614		
	OVERHEAD LINES	-					
4	PRIMARY	20,202	1,473	953		4,413	
5	SECONDARY-DEMAND COMP.	19,140	1,396	913		4,181	
6	SECONDARY-CUSTOMER COMP	24,926	1,818	1,189		5,445	
7	STREET LIGHTING	2,521	184	120		551	
8	TOTAL OVERHEAD LINES	66,789	4,870	3,185		14,590	
	UNDERGROUND LINES						
9	PRIMARY	2,387	457	194			915
10	SECONDARY-DEMAND COMP.	3,742	716	305			1,435
11	SECONDARY-CUSTOMER COMP	7,844	1,502	639			3,007
12	TOTAL UNDERGROUND LINES	13,973	2,675	1,139			5,356
	SERVICES						
13	DEMAND COMPONENT	-					
14	CUSTOMER COMPONENT	4,577					
15	TOTAL SERVICES	4,577					
16	TOTAL			4,927	614	14,590	5,356

	SUBFUNCTION		ACCOUNT 585	586	587	588,589
	LINE TRANSFORMERS					
17	DEMAND COMPONENT	1,045				
18	CUSTOMER COMPONENT	1,170				
19	TOTAL LINE TRANSFORMERS	2,215				
20	MISC. DIST. EXPENSE & RENTS	14,591	2,269			12,322
21	METERS	11,411	3,675	7,667		
22	STREET LIGHTING	4,763	18	533		
23	CUSTOMER INSTALLATIONS	6,753	1,807		4,946	
24	TOTAL	135,052	15,601	533	7,667	4,946	12,322

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE

BY ACCOUNT BASED ON TOTAL PLANT $ BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

	SUBFUNCTION	ACCOUNT 590	591	592	593	594
	SUBSTATIONS					
25	PRIMARY	282	84	7,987		
26	SECONDARY	4	1	117		
27	TOTAL SUBSTATIONS	286	85	8,104		
	OVERHEAD LINES					
28	PRIMARY	189			13,163	
29	SECONDARY-DEMAND COMP.	179			12,471	
30	SECONDARY-CUSTOMER COMP	234			16,241	
31	STREET LIGHTING	24			1,643	
32	TOTAL OVERHEAD LINES	626			43,518	
	UNDERGROUND LINES					
33	PRIMARY	26				794
34	SECONDARY-DEMAND COMP.	41				1,246
35	SECONDARY-CUSTOMER COMP	85				2,611
36	TOTAL UNDERGROUND LINES	152				4,651
	SERVICES					
37	DEMAND COMPONENT	-			-	-
38	CUSTOMER COMPONENT	84			1,609	2,884
39	TOTAL SERVICES	84			1,609	2,884
40	TOTAL		85	8,104	45,127	7,534

	SUBFUNCTION	ACCOUNT 595	596	597	598
	LINE TRANSFORMERS				
41	DEMAND COMPONENT	45	1,000		
42	CUSTOMER COMPONENT	51	1,119		
43	TOTAL LINE TRANSFORMERS	96	2,119		
44	MISC. DIST. EXPENSE & RENTS				
45	METERS	2		67	
46	STREET LIGHTING	95	2,513		1,604
47	CUSTOMER INSTALLATIONS				
48	TOTAL	1,341	2,119	2,513	67	1,604

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

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

Line No.	SUBFUNCTION	ACCOUNT 580	581	582	583	584
	SUBSTATIONS					
1	PRIMARY	1.81	12.66	98.56		
2	SECONDARY	0.03	0.19	1.44		
3	TOTAL SUBSTATIONS	1.84	12.85	100.00		
	OVERHEAD LINES					
4	PRIMARY	9.51	19.78		30.46	
5	SECONDARY-DEMAND COMP.	8.87	18.46		28.43	
6	SECONDARY-CUSTOMER COMP	11.56	24.05		37.04	
7	STREET LIGHTING	1.27	2.64		4.07	
8	TOTAL OVERHEAD LINES	31.21	64.93		100.00	
	UNDERGROUND LINES					
9	PRIMARY	2.93	3.80			17.08
10	SECONDARY-DEMAND COMP.	4.59	5.95			26.78
11	SECONDARY-CUSTOMER COMP	9.62	12.47			56.14
12	TOTAL UNDERGROUND LINES	17.14	22.22			100.00
	SERVICES					
13	DEMAND COMPONENT					
14	CUSTOMER COMPONENT					
15	TOTAL SERVICES					
16	TOTAL		100.00	100.00	100.00	100.00

Line No.	SUBFUNCTION	ACCOUNT 585	586	587	588,589
	LINE TRANSFORMERS				
17	DEMAND COMPONENT				
18	CUSTOMER COMPONENT				
19	TOTAL LINE TRANSFORMERS				
20	MISC. DIST. EXPENSE & RENTS	14.54			100.00
21	METERS	23.55	100.00		
22	STREET LIGHTING	0.13	100.00		
23	CUSTOMER INSTALLATIONS	11.58		100.00	
24	TOTAL	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2006

	SUBFUNCTION	ACCOUNT				
		590	591	592	593	594
	SUBSTATIONS					
25	PRIMARY	20.99	98.56	98.56		
26	SECONDARY	0.31	1.44	1.44		
27	TOTAL SUBSTATIONS	21.30	100.00	100.00		
	OVERHEAD LINES					
28	PRIMARY	14.22			29.38	
29	SECONDARY-DEMAND COMP.	13.27			27.42	
30	SECONDARY-CUSTOMER COMP	17.29			35.72	
31	STREET LIGHTING	1.90			3.92	
32	TOTAL OVERHEAD LINES	46.68			96.45	
	UNDERGROUND LINES					
33	PRIMARY	1.94				10.51
34	SECONDARY-DEMAND COMP.	3.04				16.49
35	SECONDARY-CUSTOMER COMP	6.38				34.56
36	TOTAL UNDERGROUND LINES	11.37				61.56
	SERVICES					
37	DEMAND COMPONENT	0.00			0.00	0.00
38	CUSTOMER COMPONENT	6.22			3.55	38.44
39	TOTAL SERVICES	6.22			3.55	38.44
40	TOTAL		100.00	100.00	100.00	100.00

	SUBFUNCTION	ACCOUNT				
			595	596	597	598
	LINE TRANSFORMERS					
41	DEMAND COMPONENT	3.37	47.18			
42	CUSTOMER COMPONENT	3.78	52.82			
43	TOTAL LINE TRANSFORMERS	7.15	100.00			
44	MISC. DIST. EXPENSE & RENTS					
45	METERS	0.14			100.00	
46	STREET LIGHTING	7.15		100.00		100.00
47	CUSTOMER INSTALLATIONS					
48	TOTAL	100.00	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE

BASED ON O & M % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

Line No.	SUBFUNCTION	INPUT	TOTAL	ACCOUNT 580	581	582	583	584
	SUBSTATIONS							
1	PRIMARY	G28	9,863	282	624	605		
2	SECONDARY	G29	144	4	9	9		
3	TOTAL SUBSTATIONS		10,007	286	633	614		
	OVERHEAD LINES							
4	PRIMARY	G32	20,351	1,483	975		4,444	
5	SECONDARY-DEMAND COMP.	G33D	18,995	1,385	910		4,148	
6	SECONDARY-CUSTOMER COMP	G33C	24,745	1,804	1,185		5,404	
7	STREET LIGHTING	G34	2,718	198	130		594	
8	TOTAL OVERHEAD LINES		66,809	4,870	3,200		14,590	
	UNDERGROUND LINES							
9	PRIMARY	G36	2,377	457	187			915
10	SECONDARY-DEMAND COMP.	G37D	3,727	716	293			1,435
11	SECONDARY-CUSTOMER COMP	G37C	7,813	1,501	615			3,007
12	TOTAL UNDERGROUND LINES		13,917	2,674	1,095			5,357
	SERVICES							
13	DEMAND COMPONENT	G39D	-					
14	CUSTOMER COMPONENT	G39C	4,581					
15	TOTAL SERVICES		4,581					
16	TOTAL				4,927	614	14,590	5,356

Line No.	SUBFUNCTION	INPUT	TOTAL	580	ACCOUNT 585	586	587	588,589
	LINE TRANSFORMERS							
17	DEMAND COMPONENT	G38D	1,045					
18	CUSTOMER COMPONENT	G38C	1,170					
19	TOTAL LINE TRANSFORMERS		2,215					
20	MISC. DIST. EXPENSE & RENTS	G42	14,591	2,269				12,322
21	METERS	G43	11,410	3,674		7,667		
22	STREET LIGHTING	G46	4,766	20	533			
23	CUSTOMER INSTALLATIONS	G47	6,753	1,807			4,946	
24	TOTAL		135,049	15,601	533	7,667	4,946	12,322

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE

BASED ON O & M % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

	SUBFUNCTION	ACCOUNT				
		590	591	592	593	594
	SUBSTATIONS					
25	PRIMARY	282	84	7,987		
26	SECONDARY	4	1	117		
27	TOTAL SUBSTATIONS	286	85	8,104		
	OVERHEAD LINES					
28	PRIMARY	191			13,259	
29	SECONDARY-DEMAND COMP.	178			12,375	
30	SECONDARY-CUSTOMER COMP	232			16,121	
31	STREET LIGHTING	25			1,771	
32	TOTAL OVERHEAD LINES	626			43,526	
	UNDERGROUND LINES					
33	PRIMARY	26				792
34	SECONDARY-DEMAND COMP.	41				1,242
35	SECONDARY-CUSTOMER COMP	86				2,604
36	TOTAL UNDERGROUND LINES	153				4,638
	SERVICES					
37	DEMAND COMPONENT	-			-	-
38	CUSTOMER COMPONENT	83			1,602	2,896
39	TOTAL SERVICES	83			1,602	2,896
40	TOTAL		85	8,104	45,127	7,534

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

Line No.

PPL ELECTRIC UTILITIES CORPORATION

ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

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

Line No.

PPL ELECTRIC UTILITIES CORPORATION

ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES

FOR COST ALLOCATION PURPOSES

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

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

FUNCTIONALIZATION OF DEPRECIATION EXPENSE

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

Line No.	FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PER BOOKS	MISC ADJ.
1	INTANGIBLE PLANT	GD95		4,871	4,871	-
2	TRANSMISSION PLANT	GD20	350-359	20,529	20,529	-
	DISTRIBUTION PLANT					
3	LAND		360.2	0	0	-
4	LAND RIGHTS		360.4	766	766	-
5	STRUCTURES & IMPROVEMENTS		361	394	394	-
6	STATION EQUIPMENT		362	5,037	5,037	-
7	POLES, TOWERS & FIXTURES		364	19,965	19,965	-
8	OVERHEAD CONDUCTORS & DEVICES		365	11,670	11,670	-
9	UNDERGROUND CONDUIT		366	2,485	2,485	-
10	UNDERGROUND CONDUCTORS & DEVICES		367	8,197	8,197	-
11	LINE TRANSFORMERS		368	9,736	9,736	-
12	SERVICES		369	11,963	11,963	-
13	METERS		370	15,813	15,813	-
14	AREA LIGHTING FIXTURES		371	238	238	-
15	STREET LIGHTING		373	2,276	2,276	-
16	TOTAL DISTRIBUTION PLANT			88,540	88,540	-
17	GENERAL PLANT	GD88	389-399	18,120	18,120	-
18	TOTAL DEPRECIATION EXPENSE			132,060	132,060	-

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

Line No.	SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES AND IMPROVEMENTS 361	STATION EQUIPMENT 362
	SUBSTATIONS						
1	PRIMARY	GD28	5,358	-	2	389	4,967
2	SECONDARY	GD29	75	-	-	5	70
3	TOTAL SUBSTATIONS		5,433	-	2	394	5,037
	OVERHEAD LINES						
4	PRIMARY	GD32	9,907	-	233		
5	SECONDARY DEMAND COMPONENT	GD33D	9,002	-	217		
6	SECONDARY CUSTOMER COMPONE	GD33C	12,032	-	283		
7	STREET LIGHTING	GD34	1,457	-	31		
8	TOTAL OVERHEAD LINES		32,398	-	764		
	UNDERGROUND LINES						
9	PRIMARY	GD36	1,824		-		
10	SECONDARY DEMAND COMPONENT	GD37D	2,861		-		
11	SECONDARY CUSTOMER COMPONE	GD37C	5,997		-		
12	TOTAL UNDERGROUND LINES		10,682		-		
	LINE TRANSFORMERS						
13	DEMAND COMPONENT	GD38D	4,594				
14	CUSTOMER COMPONENT	GD38C	5,142				
15	TOTAL LINE TRANSFORMERS		9,736				
	SERVICES						
16	DEMAND COMPONENT	GD39D	-				
17	CUSTOMER COMPONENT	GD39C	11,963				
18	TOTAL SERVICES		11,963				
19	METERS	GD43	15,813				
20	AREA LIGHTING FIXTURES	GD46	238				
21	STREET LIGHTING	GD47	2,276				
22	TOTAL		88,539	-	766	394	5,037

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

	SUBFUNCTION	POLES,TOWERS & FIXTURES 364	OVERHEAD CONDUCTORS AND DEVICES 365	UNDERGROUND CONDUIT 366	UNDERGROUND CONDUCTORS & DEVICES 367
	SUBSTATIONS				
23	PRIMARY				
24	SECONDARY				
25	TOTAL SUBSTATIONS				
	OVERHEAD LINES				
26	PRIMARY	6,248	3,426		
27	SECONDARY DEMAND COMPONENT	4,756	4,029		
28	SECONDARY CUSTOMER COMPONENT	7,535	4,214		
29	STREET LIGHTING	1,426	-		
30	TOTAL OVERHEAD LINES	19,965	11,669		
	UNDERGROUND LINES				
31	PRIMARY			424	1,400
32	SECONDARY DEMAND COMPONENT			666	2,195
33	SECONDARY CUSTOMER COMPONENT			1,395	4,602
34	TOTAL UNDERGROUND LINES			2,485	8,197
	LINE TRANSFORMERS				
35	DEMAND COMPONENT				
36	CUSTOMER COMPONENT				
37	TOTAL LINE TRANSFORMERS				
	SERVICES				
38	DEMAND COMPONENT				
39	CUSTOMER COMPONENT				
40	TOTAL SERVICES				
41	METERS				
42	AREA LIGHTING FIXTURES				
43	STREET LIGHTING				
44	TOTAL	19,965	11,670	2,485	8,197

:PL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

($000)

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

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

ALLOCATION FACTORS

FUTURE TEST YEAR ENDING DECEMBER 31, 2007

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

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2A-REVISED

CUSTOMER CLASS DESIGNATIONS & ABBREVIATIONS

FUTURE PERIOD – YEAR ENDING DECEMBER 31, 2007

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

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF CUSTOMER ALLOCATORS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	ALLOCATOR LABEL	END OF YEAR CUSTOMERS C10	SECONDARY CUSTOMERS C30
1	RS		1,199,704	1,199,704
2	RTS		13,801	13,801
3	GS-1,BL		147,096	147,096
4	GS-3,IS-1		22,391	22,391
5	LP-4		1,051	0
6	IS-P		27	0
7	LP-5		108	0
8	IS-T		26	0
9	LP-6		4	0
10	LPEP		1	0
11	ISA		1	0
12	GH		3,288	3,288
13	SL/AL		1,395	1,395
14	L5-S		6	0
15	TOTAL PPUC		1,388,899	1,387,675
16	66 KV RESALE		10	0
17	12 KV RESALE		8	0
18	TOTAL SYSTEM		1,388,917	1,387,675

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

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

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

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

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

Line No.	RATE CLASS	INVESTMENT PP&L STUDY	INVESTMENT PRORATED	INDICATED METER COST	CUSTOMERS	AVERAGE METER COST $/CUSTOMER
1	RS	135,968	176,385	176,385	1,199,704	147.02
2	RTS	4,714	6,115	6,115	13,801	443.08
3	GS-1	18,881	24,494	24,494	147,096	166.52
4	GS-3	24,083	31,242	31,242	22,391	1,395.29
5	LP-4	5,574	7,231	7,231	1,051	6,880.11
6	IS-P	196	254	254	27	9,407.41
7	LP-5	3,773	4,894	4,894	108	45,314.81
8	IS-T	1,009	1,309	1,309	26	50,346.15
9	LP-6	366	475	475	4	118,750.00
10	LPEP	61	80	80	1	80,000.00
11	ISA	234	304	304	1	304,000.00
12	GH	3,573	4,635	4,635	3,288	1,409.67
13	SL/AL	0	0	0	1,395	0
14	L5-S	115	149	149	6	24,833.33
15	TOTAL PPUC	198,548	257,568	257,568	1,388,899	
16	RES 69	114		114	10	
17	RES 12	67		67	9	
18	TOTAL RESALE	181		181	19	
19	TOTAL INCLUDING RESALE	198,729		257,749	1,388,918	

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

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

Line No.	RATE CLASS	AVERAGE METER COST $ /CUSTOMER	CUSTOMERS	INDICATED METER INVESTMENT	ALLOCATOR CW1
1	RS	147.02	1,199,704	176,380	176,384
2	RTS	443.08	13,801	6,115	6,115
3	GS-1,BL	166.52	147,096	24,494	24,495
4	GS-3,IS-1	1,395.29	22,391	31,242	31,243
5	LP-4	6,880.11	1,051	7,231	7,231
6	IS-P	9,407.41	27	254	254
7	LP-5	45,314.81	108	4,894	4,894
8	IS-T	50,346.15	26	1,309	1,309
9	LP-6	118,750.00	4	475	475
10	LPEP	80,000.00	1	80	80
11	ISA	304,000.00	1	304	304
12	GH	1,409.87	3,288	4,635	4,635
13	SL/AL	0	1,395	0	0
14	L5-S	24,833.33	6	149	149
15	TOTAL PPUC		1,388,899	257,562	257,568
16	RES 69		10	114	114
17	RES 12		8	67	67
18	TOTAL RESALE		18	181	181
19	TOTAL SYSTEM		1,388,917	257,743	257,749

PPL ELECTRIC UTILITIES CORPORATION

ALLOCATION OF METERING COSTS

METER READING EXPENSE (CW2)

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

METER READING EXPENSE 3,156,030

Line No.	RATE CLASS	PRORATION OF EXPENSE CUSTOMERS	PRORATED EXPENSE	INDICATED COSTS	CUSTOMERS	AVERAGE METER READING EXPENSE $/CUSTOMER/YEAR
1	RS	1,199,704	2,728,823	2,728,823	1,199,704	2.27
2	RTS	13,801	31,391	31,391	13,801	2.27
3	GS-1,BL	147,096	334,582	334,582	147,096	2.27
4	GS-3,IS-1	22,391	50,930	50,930	22,391	2.27
5	LP-4	1,051	2,391	2,391	1,051	2.27
6	ISP	27	61	61	27	2.27
7	LP-5	108	246	246	108	2.27
8	IST	26	59	59	26	2.27
9	LP-6	4	9	9	4	2.27
10	LPEP	1	2	2	1	2.27
11	ISA	1	2	2	1	2.27
12	GH	3,288	7,479	7,479	3,288	2.27
13	SL/AL	0	0	0	0	0.00
14	L5-S	6	14	14	6	2.27
15	TOTAL PPUC	1,387,504	3,155,989	3,155,989	1,387,504	
16	RES 69	10	23	23	10	2.27
17	RES 12	8	18	18	8	2.27
18	TOTAL RESALE	18	41	41	18	
19	TOTAL SYSTEM	1,387,522	3,156,030	3,156,030	1,387,522	

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF METER READING ALLOCATOR (CW2)

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	AVERAGE METER READING EXPENSE $/CUST/YEAR	CUSTOMERS	INDICATED METER READING EXPENSE	ALLOCATOR CW2
1	RS	2.27	1,199,704	2,728.82	2,728,829
2	RTS	2.27	13,801	31.39	31,390
3	GS-1,BL	2.27	147,096	334.58	334,581
4	GS-3,IS-1	2.27	22,391	50.93	50,930
5	LP-4	2.27	1,051	2.39	2,390
6	IS-P	2.27	27	0.06	60
7	LP-5	2.27	108	0.25	250
8	IS-T	2.27	26	0.06	60
9	LP-6	2.27	4	0.01	10
10	LPEP	2.27	1	-	0
11	ISA	2.27	1	-	0
12	GH	2.27	3,288	7.48	7,480
13	SL/AL	0.00	0	0	0
14	L5-S	2.27	6	0.01	10
15	TOTAL PPUC		1,387,504	3,156	3,155,990
16	RES 66	2.27	10	0.02	20
17	RES 12	2.27	8	0.02	20
18	TOTAL RESALE		18	0.04	40
19	TOTAL SYSTEM		1,387,522	3,156	3,156,030

PPL ELECTRIC UTILITIES CORPORATION

ALLOCATOR CW4 FOR USE WITH LATE PAYMENTS (ACCOUNT 450)

ALLOCATOR CW5 FOR USE WITH UNCOLLECTIBLE ACCOUNTS (ACCOUNT 904)

FOR COST ALLOCATION PURPOSES

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

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

PPL ELECTRIC UTILITIES CORPORATION

CUSTOMER DEPOSITS ALLOCATORS CW6 AND CW6A

CUSTOMER ADVANCES FOR CONSTRUCTION ALLOCATOR CW7

FOR COST ALLOCATION PURPOSES

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

Line No.	RATE CLASS	TRANSMISSION RELATED CUSTOMER DEPOSITS CW6A (1)	DISTRIBUTION RELATED CUSTOMER DEPOSITS CW6 (1)		CUSTOMER ADVANCES CW7 (2)
1	RS,RTD	0	7,253		0
2	RTS	0	39		0
3	GS-1,BL	0	3,524		147,096
4	GS-3,IS-1	0	4,240		22,391
5	LP-4	0	667		0
6	IS-P	0	40		0
7	LP-5	0	0		0
8	IS-T	0	0		0
9	LP-6	0	0		0
10	LPEP	0	0		0
11	ISA	317	0		0
12	GH	0	168		0
13	SL/AL	0	19		0
14	LS-S	0	0		0
15	TOTAL PPUC	317	15,950		169,487
16	RES 66	0	0		0
17	RES 12	0	0		0
18	TOTAL RESALE	0	0		0
19	TOTAL SYSTEM	317	15,950	16,267	169,487

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

PPL ELECTRIC UTILITIES CORPORATION

SECONDARY CUSTOMER COMPONENT STUDY

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

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

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

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

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

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

PPL ELECTRIC UTILITIES CORPORATION

DETERMINATION OF ENERGY ALLOCATORS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	ANNUAL SALES MWH ES15	ANNUALIZATION ADJUSTMENT MWH	ANNUALIZED SALES CUSTOMER LEVEL MWH ES15A	GENERATION LEVEL MWH EG10
1	RS	13,344,145	-	13,344,145	14,600,486
2	RTS	363,492	-	363,492	397,714
3	GS-1,BL	1,924,499	-	1,924,499	2,105,689
4	GS-3,IS-1	8,566,841	-	8,566,841	9,373,403
5	LP-4	5,849,945	-	5,849,945	6,217,123
6	ISP	320,341	-	320,341	340,448
7	LP-5	3,053,220	-	3,053,220	3,149,040
8	IST	1,885,144	-	1,885,144	1,944,306
9	LP-6	427,174	-	427,174	440,580
10	LPEP	62,010	-	62,010	63,956
11	ISA	438,228	-	438,228	451,981
12	GH	336,399	-	336,399	368,071
13	SL/AL	112,250	-	112,250	122,818
14	L5-S	4,639	-	4,639	4,785
15	TOTAL PPUC	36,688,327	0	36,688,327	39,580,399

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW
GENERATION LEVEL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

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

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW

AVERAGE & EXCESS RESPONSIBILITY METHOD

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2007

Line No.	RATE CLASS	ALLOCATOR	(1) GENERATION LEVEL ANNUAL ENERGY MWH	(2) AVERAGE ANNUAL DEMAND	(3) CLASS MAXIMUM DEMANDS(NCD)	(4) CLASS EXCESS (3) - (2)	(5) ADJUSTED CLASS EXCESS 1/	(6) AVERAGE & EXCESS (2) + (5) D10	(7) PRIMARY LEVEL D20
1	RS,RTD		14,600,486	1,666,722	3,461,534	1,794,812	1,393,409	3,060,131	3,060,131
2	RTS		397,714	45,401	185,282	139,881	108,597	153,998	153,998
3	GS-1,BL		2,105,689	240,375	522,209	281,834	218,803	459,178	459,178
4	GS-3,IS-1		9,373,403	1,070,023	1,866,312	796,289	618,202	1,688,225	1,688,225
5	LP-4		6,217,123	709,717	1,101,623	391,906	304,258	1,013,975	1,013,975
6	IS-P		340,448	38,864	57,060	18,196	14,127	52,991	52,991
7	LP-5		3,149,040	359,479	480,531	121,052	93,979	453,458	0
8	IS-T		1,944,306	221,953	256,637	34,684	26,927	248,880	0
9	LP-6		440,580	50,295	72,539	22,244	17,269	67,564	0
10	LPEP		63,956	7,301	42,322	35,021	27,189	34,490	0
11	ISA		451,981	51,596	101,598	50,002	38,819	90,415	0
12	GH		368,071	42,017	116,522	74,505	57,842	99,859	99,859
13	SL/AL		122,818	14,020	28,640	14,620	11,350	25,370	25,370
14	L5-S		4,785	546	19,032	18,486	14,352	14,898	0
15	TOTAL PPUC		39,580,399	4,518,309	8,311,841	3,793,532	2,945,123	7,463,432	6,553,727

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

	2007 VALUES	
16	7,463,432	PEAK MONTH
17	4,518,309	AVERAGE DEMAND
18	2,945,123	EXCESS

PPL ELECTRIC UTILITIES CORPORATION

Exhibit JMK 2B

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

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

Appendix F
DOE - SEF Refund Adjustments

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

Appendix F
DOE - SEF Refund Adjustments

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

Appendix F
DOE - SEF Refund Adjustments

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

Appendix F
DOE - SEF Refund Adjustments

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

Appendix F
DOE - SEF Refund Adjustments

RATE SCHEDULE SA

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

Appendix F
DOE - SEF Refund Adjustments

RATE SCHEDULE SM

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

Appendix F
DOE - SEF Refund Adjustments
RATE SCHEDULE SHS

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

Appendix F
DOE - SEF Refund Adjustments
RATE SCHEDULE SE

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

Appendix F
DOE - SEF Refund Adjustments

6500	0	0	$ 0.02977	$ 0.00008	$ 0.02969	
8000	0	0	$ 0.02977	$ 0.00008	$ 0.02969	
12000	0	0	$ 0.02977	$ 0.00008	$ 0.02969	
		35,885,738				

Appendix F
DOE - SEF Refund Adjustments

RATE SCHEDULE TS(R)

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

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

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