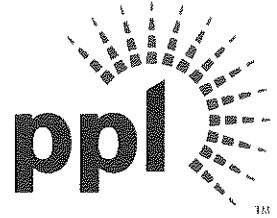


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E-File

April 19, 2016

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

**Re: PPL Electric Utilities Corporation
Annual Depreciation Report for the
Year Ended December 31, 2015
Docket No. M-110500.F2016ADR**

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is PPL Electric's Annual Depreciation Report ("ADR") for the year ended December 31, 2015. This report is being filed in compliance with the Commission's regulations at 52 Pa. Code § 73.1, et seq.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on April 19, 2016, which is the date it was filed electronically using the Commission's E-Filing System.

If you have any questions regarding the enclosed report, please call me or Bethany L. Johnson, PPL Electric's Manager-Regulatory Operations at (610) 774-7011.

Very truly yours,

A handwritten signature in black ink that reads "Paul E. Russell". The signature is written in a cursive, flowing style.

Paul E. Russell

Enclosures

cc: Ms. Cheryl Walker Davis
Mr. Paul Diskin
J. Edward Simms, Esquire
Tanya J. McCloskey, Esquire
John R. Evans, Esquire

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015
DOCKET NO. M-110500.F2016ADR

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015
DOCKET NO. M-110500.F2016ADR

EXECUTIVE SUMMARY

This report is prepared by PPL Electric Utilities Corporation ("PPL Electric") in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with these requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2013, December 31, 2014 and December 31, 2015; a calculation of remaining life depreciation accrual rates as of December 31, 2015; the 2015 retirements expressed as a percent of the original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2016, based on experience for the period 2011 through 2015, and an explanation of exclusions from the experienced net salvage.

The survivor curves presented herein were based on an updated service life study incorporating statistical analyses of data through 2012. The prior service life study was based on data through December 31, 2007. The same methods of depreciation are used in this report as were used in previous Annual Depreciation Reports submitted by PPL Electric during the period 2003 through 2014.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2013,

December 31, 2014 and December 31, 2015. The annual accrual amounts, as summarized, are presented as a percent of original cost for each function and for the total Company.

The composite annual depreciation accrual rate for Intangible Plant increased from December 31, 2013 to December 2014 due to growth in the shorter lived software systems. The rate increased from December 31, 2014 to December 31, 2015 due to high growth. The composite rate for Transmission Plant increased from December 31, 2013 through December 31, 2015, due to high growth and lower reserve to plant ratio. The composite annual accrual rate for Distribution Plant from December 31, 2013 to December 31, 2014 increased slightly due to a lower reserve to plant ratio. The rate continued to increase from December 31, 2014 to December 31, 2015 due to high growth in the shorter lived asset classes. The composite rate for General Plant increased from December 31, 2013 to December 31, 2014 due to high growth in the shorter lived accounts. The composite rate continued to increase from December 31, 2014 to December 31, 2015 due to high growth in the shorter lived asset classes such as Account 391.6, Office Furniture and Equipment - Computers and Account 397, Communication Equipment.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account at December 31, 2015. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2015. A review of any unusual entries is set forth in the section "2015 Plant and Reserve Activity", beginning on page 7. Table 5 sets forth the net salvage accruals for 2016, as determined by the 5-year amortization of the experience during the prior 5-year period 2011 through 2015.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2015 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2015 are set forth in column 8 of Table 2. The annual accrual rate equals the annual accrual amount in column 6 divided by the original cost in column 3 of Table 2.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2015, the book reserve by plant account is allocated among vintages in proportion to the calculated accrued depreciation. Descriptions of the derivation of remaining life accruals at a given point in time for all vintages calculated by the average service life (ASL) procedure follow. An example of the calculation is set forth on pages 4 through 6.

For all vintages, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life (expectancy) of the vintage. The average remaining life is derived directly from the estimated future survivor curve in accordance with the average service life procedure.

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
1923	13.28	13	13			
1924	2,453.42	2,291	2,453			
1925	8,551.34	7,897	8,551			
1926	16,686.36	15,239	16,686			
1927	45,583.87	41,165	45,584			
1928	47,232.66	42,172	47,233			
1929	30,755.38	27,146	30,755			
1930	52,889.29	46,143	52,889			
1931	24,480.34	21,108	24,480			
1932	8,915.32	7,596	8,915			
1933	11,804.92	9,938	11,805			
1934	12,498.86	10,394	12,499			
1935	11,947.92	9,814	11,948			
1936	2,143,571.12	1,738,908	2,143,571			
1937	260,056.63	208,311	260,057			
1938	127,069.54	100,489	127,070			
1939	147,409.21	115,069	147,409			
1940	175,033.50	134,848	175,034			
1941	259,887.17	197,566	259,887			
1942	135,694.80	101,771	135,695			
1943	228,039.40	168,704	228,039			
1944	863,330.25	629,877	863,330			
1945	485,598.77	349,335	485,599			
1946	829,064.46	587,956	829,064			
1947	1,005,696.57	702,962	1,005,697			
1948	465,009.88	320,290	465,010			
1949	344,765.58	233,948	344,766			
1950	377,917.34	252,589	377,917			
1951	583,357.10	383,942	583,357			
1952	812,562.15	526,508	812,562			
1953	687,871.49	438,697	687,871			
1954	684,077.28	429,293	684,077			
1955	1,265,826.34	781,458	1,255,342	10,484	18.75	559
1956	1,249,967.98	758,906	1,219,114	30,854	19.25	1,603
1957	1,164,980.91	695,424	1,117,136	47,845	19.75	2,423
1958	1,053,574.28	618,164	993,025	60,549	20.25	2,990
1959	1,579,867.85	910,841	1,463,184	116,684	20.75	5,623
1960	1,477,479.66	836,741	1,344,149	133,331	21.25	6,274
1961	1,679,667.61	934,097	1,500,543	179,125	21.75	8,236
1962	1,667,215.66	910,166	1,462,100	205,116	22.25	9,219
1963	2,438,467.38	1,306,311	2,098,471	339,996	22.75	14,945

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
1964	2,554,648.24	1,342,493	2,156,595	398,053	23.25	17,121
1965	3,036,769.75	1,564,878	2,513,836	522,934	23.75	22,018
1966	3,208,097.01	1,620,410	2,603,043	605,054	24.25	24,951
1967	3,952,404.35	1,956,045	3,142,211	810,193	24.75	32,735
1968	4,051,025.35	1,963,491	3,154,172	896,853	25.25	35,519
1969	5,739,666.13	2,723,414	4,374,920	1,364,746	25.75	53,000
1970	5,197,225.33	2,413,020	3,876,300	1,320,925	26.25	50,321
1971	5,734,394.25	2,603,874	4,182,890	1,551,504	26.75	58,000
1972	7,816,971.40	3,469,797	5,573,917	2,243,054	27.25	82,314
1973	12,888,482.69	5,589,348	8,978,786	3,909,697	27.75	140,890
1974	10,105,588.72	4,279,414	6,874,495	3,231,094	28.25	114,375
1975	10,846,980.05	4,482,731	7,201,105	3,645,875	28.75	126,813
1976	12,086,116.54	4,871,430	7,825,515	4,260,602	29.25	145,662
1977	11,919,621.30	4,682,742	7,522,405	4,397,216	29.75	147,806
1978	12,886,719.75	4,931,103	7,921,374	4,965,346	30.25	164,144
1979	12,687,273.58	4,725,375	7,590,891	5,096,383	30.75	165,736
1980	12,379,978.56	4,484,523	7,203,984	5,175,995	31.25	165,632
1981	10,776,162.54	3,793,640	6,094,142	4,682,021	31.75	147,465
1982	10,645,042.41	3,638,901	5,845,568	4,799,474	32.25	148,821
1983	10,583,035.80	3,509,652	5,637,941	4,945,095	32.75	150,995
1984	13,740,867.42	4,416,727	7,095,076	6,645,791	33.25	199,873
1985	14,280,726.40	4,444,448	7,139,607	7,141,119	33.75	211,589
1986	16,545,384.35	4,980,492	8,000,713	8,544,671	34.25	249,479
1987	17,716,769.46	5,152,391	8,276,854	9,439,915	34.75	271,652
1988	16,494,228.75	4,628,446	7,435,183	9,059,046	35.25	256,994
1989	16,410,026.06	4,437,435	7,128,341	9,281,685	35.75	259,628
1990	17,873,996.89	4,650,814	7,471,115	10,402,882	36.25	286,976
1991	19,008,345.80	4,752,086	7,633,800	11,374,546	36.75	309,511
1992	18,169,751.21	4,357,106	6,999,300	11,170,451	37.25	299,878
1993	20,578,394.90	4,724,594	7,589,636	12,988,759	37.75	344,073
1994	19,976,598.89	4,382,666	7,040,360	12,936,239	38.25	338,202
1995	20,817,398.05	4,354,583	6,995,247	13,822,151	38.75	356,701
1996	16,260,937.17	3,235,601	5,197,703	11,063,234	39.25	281,866
1997	17,537,289.94	3,310,690	5,318,326	12,218,964	39.75	307,395
1998	16,021,359.26	2,860,934	4,595,834	11,425,525	40.25	283,864
1999	21,482,859.73	3,617,069	5,810,497	15,672,363	40.75	384,598
2000	23,499,077.62	3,716,614	5,970,407	17,528,671	41.25	424,937
2001	21,190,120.10	3,135,290	5,036,562	16,153,558	41.75	386,912
2002	29,685,287.28	4,089,445	6,569,326	23,115,961	42.25	547,123
2003	23,259,605.53	2,966,763	4,765,838	18,493,768	42.75	432,603
2004	22,649,899.84	2,657,966	4,269,784	18,380,116	43.25	424,974

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
2005	22,906,772.18	2,454,232	3,942,503	18,964,269	43.75	433,469
2006	32,064,753.17	3,108,357	4,993,296	27,071,457	44.25	611,784
2007	30,033,945.00	2,604,844	4,184,448	25,849,497	44.75	577,642
2008	29,763,525.11	2,277,803	3,659,086	26,104,439	45.25	576,894
2009	30,960,505.89	2,053,610	3,298,940	27,661,566	45.75	604,624
2010	38,001,644.89	2,132,652	3,425,914	34,575,731	46.25	747,583
2011	55,851,630.99	2,564,707	4,119,972	51,731,659	46.75	1,106,560
2012	63,875,868.13	2,281,007	3,664,233	60,211,635	47.25	1,274,320
2013	56,402,997.89	1,438,840	2,311,367	54,091,631	47.75	1,132,809
2014	49,237,880.21	753,832	1,210,964	48,026,916	48.25	995,376
2015	47,572,861.46	242,622	389,750	47,183,111	48.75	967,859
	1,053,434,386.19	191,045,034	305,156,959	748,277,427		17,933,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.7 1.70

For certain General Plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

2015 PLANT AND RESERVE ACTIVITY

Table 3 and Table 4, shown on pages 12 through 15 present summaries by account of the plant and reserve accounting activity for 2015. Table 3 sets forth the original cost as of December 31, 2014, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2015; and, the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software is due to the upgraded applications needed for the system. The high percentage of retirements in Account 303.4, Miscellaneous Intangible Plant - Fiber Optics and Account 391.8, Office Furniture and Equipment - Power Management System was to eliminate the unneeded software for other applications. The retirements for Account 368.6, Line Transformers - Non-Network Housing, were due to the change in older style transformers. The retirements for Account 394.6, Tools and Work Equipment - Other and Account 394.8, Tools and Work Equipment – Garage Equipment were high due to amortization accounting for years with higher number of installations. The high additions in most Transmission accounts are due to the expansion throughout the system.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2015; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31,

2015; and, the book reserve as a percent of the plant balance as of December 31, 2015.

AMORTIZATION OF NET SALVAGE

The 2016 amortization amounts for net negative salvage of \$23,556,670, based on the experienced net salvage during the 5-year period 2011 through 2015. The calculation of the amortization amount by function is set forth in Table 5 shown on page 16. The tabulation sets forth the cost of removal, gross salvage, net salvage and the amortization amount, which is one-fifth of the total net salvage for the 5-year period.

In 2015, PPL Electric experienced no retirements that were incurred under unusual or extraordinary circumstances and, therefore, it submits no such retirements for Commission Staff review.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2013, DECEMBER 31, 2014 AND DECEMBER 31, 2015

	2013	2014	2015
INTANGIBLE AND NONDEPRECIABLE			
ORGANIZATION	476,251.80	476,251.80	476,251.80
FRANCHISES AND CONSENTS	147,083.87	147,083.87	147,083.87
LAND	39,500,396.41	43,546,677.26	45,643,740.91
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	97,428,868.33	106,618,226.99	111,874,707.07
BOOK ACCRUED DEPRECIATION	51,433,118	55,883,858	55,459,025
BOOK RESERVE % OF O.C.	52.79%	52.41%	49.57%
ORIGINAL COST DEPRECIATED	45,995,750	50,734,369	56,415,682
ANNUAL DEPRECIATION EXPENSE	16,611,776	18,582,249	20,332,004
ANNUAL % OF O.C.	17.05%	17.43%	18.17%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	1,872,409,048.92	2,342,619,163.51	3,282,042,307.47
BOOK ACCRUED DEPRECIATION	542,024,383	543,918,641	564,734,134
BOOK RESERVE % OF O.C.	28.95%	23.22%	17.21%
ORIGINAL COST DEPRECIATED	1,330,384,666	1,798,700,523	2,717,308,173
ANNUAL DEPRECIATION EXPENSE	28,822,136	37,547,724	53,243,610
ANNUAL % OF O.C.	1.54%	1.60%	1.62%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	4,484,052,309.19	4,714,619,515.51	4,936,671,164.83
BOOK ACCRUED DEPRECIATION	1,655,505,845	1,719,623,240	1,772,438,602
BOOK RESERVE % OF O.C.	36.92%	36.47%	35.90%
ORIGINAL COST DEPRECIATED	2,828,546,466	2,994,996,275	3,164,232,563
ANNUAL DEPRECIATION EXPENSE	93,558,914	99,114,909	107,438,023
ANNUAL % OF O.C.	2.09%	2.10%	2.18%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	637,225,584.02	657,783,496.06	652,156,255.99
BOOK ACCRUED DEPRECIATION	214,637,899	232,144,455	210,681,767
BOOK RESERVE % OF O.C.	33.68%	35.29%	32.31%
ORIGINAL COST DEPRECIATED	422,587,686	425,639,045	441,474,490
ANNUAL DEPRECIATION EXPENSE	31,722,739	33,695,592	38,616,392
ANNUAL % OF O.C.	4.98%	5.12%	5.92%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	7,131,239,542.54	7,865,810,415.00	9,029,011,511.94
BOOK ACCRUED DEPRECIATION	2,463,601,245	2,551,570,194	2,603,313,528
BOOK RESERVE % OF O.C.	34.55%	32.44%	28.83%
ORIGINAL COST DEPRECIATED	4,627,514,568	5,270,070,212	6,379,430,908
ANNUAL DEPRECIATION EXPENSE	170,715,565	188,940,474	219,630,029
ANNUAL % OF O.C.	2.39%	2.40%	2.43%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2015

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2015 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5-SQ	107,520,310.05	53,466,315	54,033,995	19,496,023	2.8	18.13
303.5	SMART METER SOFTWARE	5-SQ	3,983,011.15	1,899,354	2,083,657	769,752	2.7	19.33
303.6	RF MESH AMR SOFTWARE	5-SQ	371,395.87	73,356	298,030	66,229	4.5	17.83
	TOTAL INTANGIBLE PLANT		111,874,707.07	55,459,025	56,415,682	20,332,004	2.8	18.17
350.4	TRANSMISSION PLANT							
352	LAND RIGHTS	75-S4	175,445,095.99	43,970,445	131,474,651	2,183,066	60.2	1.24
353	STRUCTURES AND IMPROVEMENTS	60-R4	74,460,688.53	18,233,542	56,227,158	1,134,858	49.5	1.52
354	STATION EQUIPMENT	48-R1	981,597,556.25	183,379,424	798,218,132	19,331,916	41.3	1.97
354.2	TOWERS AND FIXTURES - CLEARING ROW	70-R3	1,191,079,049.52	150,061,740	1,041,017,310	16,334,587	63.7	1.37
355	TOWERS AND FIXTURES	75-R4	16,041,963.23	7,264,036	8,777,927	157,373	55.8	0.98
355.2	POLES AND FIXTURES - CLEARING ROW	55-R0.5	121,538,619.33	34,560,580	86,978,039	1,993,972	43.6	1.64
356	POLES AND FIXTURES	75-R4	11,195,171.29	4,201,916	6,993,255	120,910	37.8	1.08
357	OVERHEAD CONDUCTORS AND DEVICES	60-R3	635,355,306.42	106,485,613	528,869,693	10,345,966	51.1	1.63
358	UNDERGROUND CONDUIT	55-S4	36,252,635.17	3,439,055	32,813,580	657,731	49.9	1.81
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	30,219,694.00	9,933,481	20,286,203	876,035	23.2	2.90
359	ROADS AND TRAILS	75-R4	8,856,526.74	3,204,302	5,652,225	107,176	52.7	1.21
	TOTAL TRANSMISSION PLANT		3,282,042,307.47	564,734,134	2,717,308,173	53,243,610	51.0	1.62
360.4	DISTRIBUTION PLANT							
361	LAND RIGHTS	70-R4	73,842,734.60	32,533,787	41,308,948	823,739	50.1	1.12
362	STRUCTURES AND IMPROVEMENTS	67-R2.5	37,613,001.08	14,962,217	22,650,784	448,169	51.0	1.19
364.2	STATION EQUIPMENT	54-S0.5	497,678,851.64	131,332,719	366,346,133	8,317,395	44.0	1.67
364.4	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	19,281,922.46	7,192,462	12,089,460	290,874	41.6	1.51
364.6	POLES, TOWERS AND FIXTURES - POLES	49-O1	1,053,434,356.19	305,156,959	748,277,427	17,933,938	41.7	1.70
364.8	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	154,121.26	63,569	90,552	2,261	40.0	1.47
365	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	37,911,176.70	20,504,568	17,406,611	398,437	43.7	1.05
366	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	918,611,213.59	253,422,000	665,189,214	16,160,492	41.2	1.76
367	UNDERGROUND CONDUIT	60-R3	181,094,877.56	55,959,630	125,135,248	2,856,481	43.8	1.58
368.2	LINE TRANSFORMERS - OVERHEAD	48-S1.5	561,599,471.65	183,344,548	378,254,924	10,222,507	37.0	1.82
368.4	LINE TRANSFORMERS - SUBMERSIBLE & PAD MOUNT	34-SQ	262,095,661.98	110,434,773	151,660,889	9,124,320	16.5	3.48
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	48-SQ	201,911,954.11	80,118,788	121,793,166	3,992,537	30.5	1.98
369	SERVICES	35-SQ	100,829.57	79,775	21,055	3,334	6.3	3.31
370.1	METERS	45-R1.5	671,788,924.00	324,332,787	347,456,137	10,120,691	34.3	1.51
370.2	METERS - AMR	28-SQ	62,414,217.12	42,046,655	20,367,562	3,302,463	6.2	5.29
370.4	METERS - SMART METERS	15-SQ	231,459,264.26	150,052,086	81,407,178	20,506,177	4.0	6.86
370.5	METERS - RF MESH AMR	15-SQ	3,676,828.42	803,716	2,873,112	287,311	10.0	7.81
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	15-SQ	796,437.75	10,464	785,974	54,205	14.5	6.81
371.4	AREA LIGHTING FIXTURES	35-S3	319,228.36	59,751	259,477	24,631	10.5	7.72
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	21-L0.5	8,485,032.20	5,267,260	3,217,772	186,974	16.3	2.52
	TOTAL DISTRIBUTION PLANT	33-L1.5	112,201,028.33	54,760,088	57,440,940	2,371,177	24.2	2.11
	TOTAL DISTRIBUTION PLANT		4,936,671,164.83	1,772,438,602	3,164,232,563	107,438,023	29.5	2.18

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2015 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCURUAL RATE, PERCENT (8)
GENERAL PLANT							
388.4 LAND RIGHTS	70-R4	4,398.53	1,769	2,630	95	27.4	2.18
390.2 STRUCTURES AND IMPROVEMENTS							
- BUILDINGS - MAJOR	55-S0	376,432,733.76	88,049,334	288,383,400	19,097,684	15.1	5.07
- BUILDINGS - MINOR	45-R3	4,627,561.56	1,141,769	3,485,793	152,162	22.9	3.29
TOTAL ACCOUNT 390.2		381,060,295.32	89,191,103	291,869,193	19,249,846	15.2	5.05
390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	10-SQ	909,523.61	528,790	380,734	80,123	4.8	6.61
390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.	30-S1	45,770,095.11	14,292,734	31,477,361	1,446,950	21.8	3.16
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	22,514,546.48	9,245,711	13,268,835	1,207,112	11.0	5.36
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	2,952,747.93	1,296,273	1,656,475	216,005	7.7	7.32
391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	19,723,557.74	3,459,486	16,264,072	4,554,571	3.6	23.09
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	5-L4	10,259,043.49	6,305,049	3,953,994	1,403,319	2.8	13.68
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1	23,012,865.36	14,176,237	8,836,628	1,615,918	5.5	7.02
392.3 TRANSPORTATION EQUIPMENT - TRAILERS	11-R4	74,164,274.94	46,094,626	28,069,649	5,238,031	5.4	7.06
392.4 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	24-L1.5	7,538,288.68	2,868,083	4,670,206	259,857	18.0	3.45
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	16-L4	3,672,713.96	1,778,314	1,894,400	207,461	9.1	5.65
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3	653,798.58	320,550	333,249	76,188	4.4	11.65
393.0 STORES EQUIPMENT	25-SQ	2,658,528.57	1,158,303	1,500,226	141,487	10.5	5.32
394.0 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	20-SQ	4,761,532.47	2,405,159	2,356,333	282,122	8.4	5.93
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	274,669.06	159,450	115,179	21,898	5.3	7.97
394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.	20-SQ	1,353,413.69	641,663	711,751	81,270	8.8	6.00
394.6 TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	24,459,097.08	7,121,533	17,337,564	1,232,617	14.1	5.04
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	1,871,087.46	504,289	1,366,798	99,138	13.9	5.30
395.0 LABORATORY EQUIPMENT	20-SQ	4,694,055.02	1,869,947	2,824,108	235,660	12.0	5.02
396.0 POWER OPERATED EQUIPMENT	13-S0	2,238,834.57	1,409,044	829,791	96,711	8.6	4.32
397.0 COMMUNICATION EQUIPMENT	15-SQ	14,504,494.32	5,140,395	9,364,099	698,365	13.4	4.81
398.0 MISCELLANEOUS EQUIPMENT	20-SQ	3,104,394.02	713,179	2,391,215	171,647	13.9	5.53
TOTAL GENERAL PLANT		652,156,255.99	210,681,767	441,474,450	38,616,392	11.4	5.92
TOTAL DEPRECIABLE PLANT		8,982,744,435.36	2,603,313,528	6,379,430,908	219,630,029		
NONDEPRECIABLE PLANT							
301.0 ORGANIZATION		476,251.80					
302.0 FRANCHISES AND CONSENTS		147,083.87					
350.2 LAND		17,989,871.32					
360.2 LAND		17,338,449.69					
389.2 LAND		10,365,419.90					
TOTAL NONDEPRECIABLE PLANT		46,267,076.58					
TOTAL UTILITY PLANT		9,029,011,511.94					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN AS INTERIM SURVIVOR CURVES.

** REPRESENTS ACCELERATED RECOVERY OF ALL EXISTING METERS WITHIN THE NEXT FEW YEARS. TRUNCATION BASED ON PERCENTAGE OF RETIREMENTS IN FIRST YEAR.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2015

	(1) DEPRECIABLE GROUP	(2) BALANCE AT BEGINNING OF YEAR	(3) ADDITIONS	(4) RETIREMENTS AND ADJUSTMENTS	(5) BALANCE AT END OF YEAR	(7) PERCENT OF ORIGINAL COST RETIRED
	INTANGIBLE PLANT					
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	101,544,997.92	28,895,521.96	22,548,823.96	107,520,310.05	22.21
303.4	MISC INTANGIBLE PLANT - FIBER OPTICS	1,035,137.10		1,035,137.10	0.00	100.00
303.5	SMART METER SOFTWARE	4,038,091.97		55,080.82	3,983,011.15	1.36
303.6	RF MESH AMR SOFTWARE	0.00			371,385.87	0.00
	TOTAL INTANGIBLE PLANT	106,618,226.99	28,895,521.96	23,639,041.88	111,874,707.87	
	TRANSMISSION PLANT					
350.4	LAND RIGHTS	161,558,411.23	13,319,332.41		175,445,095.99	0.00
352	STRUCTURES AND IMPROVEMENTS	49,560,625.07	25,261,587.89	361,513.43	74,460,699.53	0.73
353	STATION EQUIPMENT	763,543,577.78	210,972,714.95	12,931,395.10	961,597,556.25	1.65
354	TOWERS AND FIXTURES	724,202,116.76	469,557,232.45	2,780,299.69	1,191,079,049.52	0.38
354.2	TOWERS AND FIXTURES - CLEARING ROW	12,581,591.51	3,460,371.72		16,041,963.23	0.00
355	POLES AND FIXTURES	119,727,108.33	4,072,315.19	2,260,804.19	121,538,619.33	1.89
355.2	POLES AND FIXTURES - CLEARING ROW	10,399,528.53	795,642.76		11,195,171.29	0.00
356	OVERHEAD CONDUCTORS AND DEVICES	409,755,496.14	229,843,383.78	4,230,914.99	635,355,306.42	1.03
357	UNDERGROUND CONDUIT	31,408,117.66	4,870,357.23	17,838.72	36,252,635.17	0.56
358	UNDERGROUND CONDUCTORS AND DEVICES	30,224,004.04	207,950.11	212,280.15	30,219,684.00	0.70
359	ROADS AND TRAILS	9,656,586.46	(810,059.72)		8,856,526.74	0.00
	TOTAL TRANSMISSION PLANT	2,342,619,163.61	961,650,838.78	22,795,047.17	3,262,042,307.47	
	DISTRIBUTION PLANT					
360.4	LAND RIGHTS	73,082,260.04	(222,205.03)	7,162.24	73,842,734.60	0.01
361	STRUCTURES AND IMPROVEMENTS	36,347,162.97	1,498,010.69	32,172.58	37,813,001.08	0.09
362	STATION EQUIPMENT	462,865,860.71	36,777,707.26	1,885,317.52	497,678,851.64	0.41
364.2	TOWERS AND FIXTURES	19,422,913.66	(140,951.20)		19,281,922.46	0.00
364.4	POLES AND FIXTURES	1,010,026,561.53	50,174,188.04	6,499,693.79	1,053,434,366.19	0.64
364.5	TOWERS AND FIXTURES - CLEARING ROW	153,514.04	607.22		154,121.26	0.00
364.8	POLES AND FIXTURES - CLEARING ROW	38,468,108.24	(874,138.20)	2,685.94	37,911,178.70	0.01
365	OVERHEAD CONDUCTORS AND DEVICES	869,915,336.70	71,708,852.80	22,098,293.15	918,611,213.59	2.54
366	UNDERGROUND CONDUIT	176,022,069.20	5,259,897.90	181,039.35	181,094,877.56	0.10
367	UNDERGROUND CONDUCTORS AND DEVICES	528,733,008.33	35,109,419.05	1,774,821.66	561,599,471.65	0.34
368.2	LINE TRANSFORMERS - OVERHEAD	253,804,560.36	14,440,942.09	6,143,355.59	262,095,661.98	2.42
368.4	LINE TRANSFORMERS - SUBMERSIBLE AND PAD MOUNT	193,066,489.12	9,393,279.36	547,818.37	202,911,954.11	0.28
368.5	LINE TRANSFORMERS - NON-NETWORK HOUSING	129,784.23	(978.16)	27,976.48	100,829.57	21.56
369	SERVICES	649,185,403.68	23,913,282.98	757,042.62	671,786,924.00	0.12
370	METERS	287,239,150.31	14,927,459.62	3,819,862.36	298,346,747.55	1.33
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36			319,228.36	0.00
371.4	AREA LIGHTING FIXTURES	8,415,078.08	125,117.20	38,590.44	8,485,032.20	0.46
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	108,423,001.95	4,842,814.25	1,063,684.42	112,201,028.33	0.98
	TOTAL DISTRIBUTION PLANT	4,714,619,515.51	286,931,215.65	44,879,626.53	4,936,671,164.83	

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2015

	(1) DEPRECIABLE GROUP	(2) BALANCE AT BEGINNING OF YEAR	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFERS AND ADJUSTMENTS	(6) BALANCE AT END OF YEAR	(7) PERCENT OF ORIGINAL COST RETIRED
	GENERAL PLANT						
389.4	LAND RIGHTS	4,398.53				4,398.53	0.00
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	376,300,728.18	6,451,411.00	1,691,843.86		381,050,295.32	0.45
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	741,657.92	167,865.69			909,523.61	0.00
390.4	STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	42,677,455.87	3,478,265.19	385,625.95		45,770,095.11	0.80
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	22,511,852.61	452,708.21	625,463.94	175,449.60	22,514,546.48	2.78
391.4	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,888,810.25	64,573.63	635.95		2,952,747.93	0.02
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	9,122,015.98	11,574,301.24	972,759.48		19,723,557.74	10.66
391.8	OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394.44		38,155,394.44		0.00	100.00
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	7,154,025.04	3,330,194.34	225,176.89		10,259,043.49	3.15
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	19,721,788.90	4,144,243.22	853,166.66		23,012,865.36	4.33
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	74,388,586.77	1,909,639.68	2,133,951.51		74,164,274.94	2.87
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	7,365,737.08	220,444.67	47,893.07		7,538,288.68	0.65
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,585,082.51	143,465.48	55,834.03		3,672,713.96	1.56
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	653,798.58				653,798.58	0.00
393	STORES EQUIPMENT	2,294,976.82	425,577.99	62,026.24		2,658,528.57	2.70
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	4,762,273.30		740.83		4,761,532.47	0.62
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	285,256.40		10,587.34		274,669.06	3.71
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	1,353,413.69				1,353,413.69	0.00
394.6	TOOLS AND WORK EQUIPMENT - OTHER	24,965,299.92	1,710,984.21	2,061,737.45	(175,449.60)	24,459,097.08	8.25
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,993,100.94	81,365.74	203,399.22		1,871,067.46	10.21
395	LABORATORY EQUIPMENT	4,717,745.08	24,122.32	47,812.38		4,694,055.02	1.01
396	POWER OPERATED EQUIPMENT	2,238,834.57				2,238,834.57	0.00
387	COMMUNICATION EQUIPMENT	7,106,551.13	7,397,943.19			14,504,494.32	0.00
398	MISCELLANEOUS EQUIPMENT	2,774,710.65	484,922.13	155,308.76		3,104,394.02	5.60
	TOTAL GENERAL PLANT	657,783,495.05	42,062,117.93	47,689,358.00	0.00	652,156,255.99	
	TOTAL DEPRECIABLE PLANT	7,821,640,402.07	1,299,539,754.52	139,003,073.58	567,352.35	8,982,744,435.35	
	INTANGIBLE AND NONDEPRECIABLE PLANT						
301	ORGANIZATION	476,251.80				476,251.80	0.00
302	FRANCHISES AND CONSENTS	147,083.87				147,083.87	0.00
350.2	LAND	15,889,002.04	1,856.50		2,049,012.78	17,939,871.32	0.00
360.2	LAND	17,292,255.32	46,194.37			17,338,449.69	0.00
389.2	LAND	10,365,419.90				10,365,419.90	0.00
	TOTAL INTANGIBLE PLANT	44,170,012.93	48,050.87	0.00	2,049,012.78	46,267,076.58	
	TOTAL PLANT IN SERVICE	7,865,810,415.00	1,299,587,805.39	139,003,073.58	2,616,365.13	9,029,011,511.94	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2015

DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETRIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS & CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
INTANGIBLE PLANT									
303.2 MISC. INTANGIBLE PLANT - SOFTWARE	53,705,857	22,211,521	22,548,824				117,761	53,486,315	49.75
303.4 MISC. INTANGIBLE PLANT - FIBER OPTICS	1,035,137	1,035,137						0	0.00
303.5 SMART METER SOFTWARE	1,142,864	811,571	55,081					1,895,354	47.69
303.6 RF MESH AMR SOFTWARE	0	31,045						73,356	19.75
TOTAL INTANGIBLE PLANT	55,883,858	23,054,137	23,639,042	0	0	0	160,073	55,459,025	
TRANSMISSION PLANT									
350.4 LAND RIGHTS	41,797,727	2,173,052		(334)				43,970,445	25.06
352 STRUCTURES AND IMPROVEMENTS	17,640,702	951,001	361,513	7,642		4,289		18,233,542	24.49
353 STATION EQUIPMENT	178,186,689	17,468,629	12,991,285	1,261,346	(11,180)	615,115	489	183,379,424	18.68
354 TOWERS AND FIXTURES	140,161,157	13,270,590	2,780,300	738,735	23,281	1,352,063		150,051,740	12.60
354.2 TOWERS AND FIXTURES - CLEARING RAW	7,118,915	145,123		(2)				7,264,036	45.28
355 POLES AND FIXTURES	35,229,597	1,851,141	2,260,804	1,626,426	2,475	1,888,255		34,560,580	28.44
355.2 POLES AND FIXTURES - CLEARING RAW	4,073,107	128,809						4,201,916	37.53
356 OVERHEAD CONDUCTORS AND DEVICES	104,512,737	8,186,467	4,250,915	2,436,038	20,374	4,439,419	(469)	106,485,613	16.76
357 UNDERGROUND CONDUIT	2,873,933	595,708	17,840			12,747		3,439,055	9.49
358 UNDERGROUND CONDUCTORS AND DEVICES	9,233,460	868,189	212,280	44,091				9,933,481	32.87
359 ROADS AND TRAILS	3,090,617	113,685						3,204,302	36.18
TOTAL TRANSMISSION PLANT	543,918,641	45,752,733	22,795,047	6,134,744	34,949	9,311,886	0	556,734,134	
DISTRIBUTION PLANT									
360.4 LAND RIGHTS	31,639,910	883,227	7,162	181		(9,939)	7,691	32,653,787	44.06
361 STRUCTURES AND IMPROVEMENTS	14,526,677	474,319	32,173	2,087		8,694		14,962,217	39.57
362 STATION EQUIPMENT	125,524,714	8,187,679	1,885,318	715,605	(2,879)	1,202,272	(4,810)	131,332,719	26.39
364.2 TOWERS AND FIXTURES	6,900,150	298,812		(295)		6,205		7,192,462	37.30
364.4 TOWERS AND FIXTURES - CLEARING RAW	297,568,690	17,374,936	6,499,694	10,011,250	552,411	13,851,656	1,121	305,156,959	28.97
364.6 TOWERS AND FIXTURES - CLEARING RAW	61,268	2,281						63,559	41.25
364.8 POLES AND FIXTURES - CLEARING RAW	20,041,660	455,525	2,695	(2,015)		(9,539)	2,156	20,504,568	54.09
365 OVERHEAD CONDUCTORS AND DEVICES	260,001,810	16,244,284	22,088,293	457,370	19,238	1,210,340	7,932	253,422,000	27.59
366 UNDERGROUND CONDUIT	53,244,624	2,866,210	181,039	109,650	1,640	81,606	(49)	55,959,630	30.90
367 LINE TRANSFORMERS - OVERHEAD	175,033,678	10,156,094	1,774,922	291,559	3,462	356,465	(8,899)	183,344,546	32.65
368.2 LINE TRANSFORMERS - SUBMERSIBLE	107,164,665	7,775,708	6,143,385	2,549,856	(61,234)	531,632	(134)	110,494,773	42.14
368.4 LINE TRANSFORMERS - SUBMERSIBLE AND PAD MOUNT	76,737,860	3,754,477	547,818	194,071	5,522	35,343		80,118,788	39.68
368.6 SERVICES	103,869	3,852	27,976					79,775	79.12
369 METERS	313,896,189	10,977,254	757,043	495,029	3,224	267,190	(4,677)	324,332,757	48.28
370.1 METERS - AMR	43,110,554	2,589,322	3,819,862	244,043		77,402		42,046,655	67.37
370.4 METERS - SMART METERS	155,051,244	15,894,751		289,900		1,183,809		150,052,086	64.83
370.5 METERS - RF MESH AMR	556,670	247,946						803,716	21.86
371.2 INSTALLATIONS ON CUSTOMERS PREMISES	0	10,464						10,464	1.31
371.4 AREA LIGHTING FIXTURES	37,464	22,287						59,751	18.72
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	5,069,395	241,194	96,580	3,414		7,844	(308)	5,267,260	62.08
	55,352,278	2,495,409	1,063,664	121,020	63,255	218,168	(22)	54,760,098	48.81
TOTAL DISTRIBUTION PLANT	1,719,623,240	100,956,131	44,879,627	15,462,966	554,639	19,318,749	(9)	1,772,438,602	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2015

DEPRECIABLE GROUP (1)	BOOK RESERVE	ANNUAL	RETIREMENTS	AMORTIZATION	GROSS	COST OF	MISC.	BOOK RESERVE	BOOK RESERVE
	AT							AT	
	BEGINNING OF YEAR	ACCRUALS	(4)	OF NET SALVAGE	SALVAGE	REMOVAL	DEBITS &	END OF YEAR	OF ORIGINAL
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PLANT									
389.4 LAND RIGHTS	1,693	86						1,769	40.22
390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS	82,078,242	8,455,560	1,681,844	348,263				89,191,103	23.41
390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	450,414	78,378				1,119		528,790	58.14
390.4 STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	13,134,532	1,437,542	385,626	106,166				14,292,734	31.23
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,731,354	1,137,263	625,464	(187)			2,625	9,245,711	41.07
391.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,103,288	193,623	636					1,296,273	43.90
391.6 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	1,768,086	2,664,160	972,759					3,459,486	17.54
391.8 OFFICE FURNITURE AND EQUIPMENT - AUTOMOBILES	38,155,394	38,155,394						0	0.00
392.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	4,847,590	1,592,921	225,177	(10,286)				6,305,049	51.46
392.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	13,820,652	1,553,130	853,167	(344,379)				14,176,237	51.60
392.3 TRANSPORTATION EQUIPMENT - TRAILERS	42,852,650	6,174,769	2,133,952	(799,041)				46,094,628	62.15
392.4 TRANSPORTATION EQUIPMENT - LG. CRANE TRUCKS	2,687,265	372,291	47,893	(49,570)				2,868,083	38.05
392.5 TRANSPORTATION EQUIPMENT - LG. CRANE TRUCKS	1,631,832	205,600	55,834	(4,284)				1,778,314	48.42
393 STORES EQUIPMENT	244,988	75,562						320,550	49.03
394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	1,112,774	108,242	62,026	(687)				1,158,303	49.57
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	2,142,747	283,193	741					2,405,199	50.51
394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.	149,508	20,570	10,587					159,499	58.07
394.5 TOOLS AND WORK EQUIPMENT - OTHER	573,441	67,872						541,563	47.41
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIP.	7,897,877	1,298,824	2,061,737	350			(2,625)	7,121,533	28.12
395 LABORATORY EQUIPMENT	604,185	103,504	203,399	(10,805)				504,289	28.55
396 POWER OPERATED EQUIPMENT	1,682,757	234,993	47,812					1,969,947	38.84
397 COMMUNICATION EQUIPMENT	1,296,455	112,569						1,409,044	62.94
398 MISCELLANEOUS EQUIPMENT	4,361,812	778,475		107				5,140,395	35.44
	713,631	155,921	155,309	(2,064)				713,179	22.97
TOTAL GENERAL PLANT	232,144,455	26,987,166	47,659,258	(759,377)	0	1,119	0	210,651,767	
TOTAL DEPRECIABLE PLANT	2,551,570,194	196,780,163	139,093,074	20,558,333	588,589	27,651,756	160,073	2,603,315,528	

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TABLE 5. SUMMARY OF NET SALVAGE BY FUNCTION AND AMORTIZATION FOR THE PERIOD, 2011-2015

FUNCTION (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	TOTAL SALVAGE (7)	5-YEAR AMORTIZATION (8)=(7)/5
TRANSMISSION							
COST OF REMOVAL	3,496,954	8,056,670	1,715,721	16,947,230	8,311,888	38,528,463	
GROSS SALVAGE	(173,823)	(329,737)	(155,653)	(815,778)	(34,949)	(1,509,940)	
NET SALVAGE	3,323,131	7,726,933	1,560,069	16,131,452	8,276,939	37,018,523	7,403,705
DISTRIBUTION							
COST OF REMOVAL	21,414,948	25,611,280	21,435,402	18,695,565	19,318,749	106,475,944	
GROSS SALVAGE	(10,805,598)	(8,425,847)	(294,672)	(3,034,429)	(564,639)	(23,125,185)	
NET SALVAGE	10,609,350	17,185,432	21,140,730	15,661,136	18,754,110	83,350,758	16,670,152
GENERAL							
COST OF REMOVAL	477,944	313,961	797,412	246,108	1,119	1,836,544	
GROSS SALVAGE	(1,041,743)	(1,266,676)	(1,181,493)	(932,563)	0	(4,422,474)	
NET SALVAGE	(563,798)	(952,715)	(384,081)	(686,454)	1,119	(2,585,930)	(517,186)
TOTAL							
COST OF REMOVAL	25,389,846	33,981,910	23,948,536	35,888,903	27,631,756	146,840,951	
GROSS SALVAGE	(12,021,163)	(10,022,260)	(1,631,818)	(4,782,770)	(599,589)	(29,057,600)	
NET SALVAGE	13,368,683	23,959,650	22,316,718	31,106,134	27,032,167	117,783,351	23,556,670