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E-File

April 25, 2017

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, 2016
Docket No. M-110500.F2017ADR**

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, 2016. 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 25, 2017, 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 Scott R. Koch, PPL Electric's Regulatory Operations Supervisor at (610) 774-2070.

Very truly yours,

A handwritten signature in blue ink that reads "Kimberly A. Klock". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Kimberly A. Klock

Enclosures

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

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016
DOCKET NO. M-110500.F2017ADR

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016
DOCKET NO. M-110500.F2017ADR

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, 2014, December 31, 2015 and December 31, 2016; a calculation of remaining life depreciation accrual rates as of December 31, 2016; the 2016 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 2017, based on experience for the period 2012 through 2016, 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 2015.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2014, December 31, 2015 and December 31, 2016. The annual accrual amounts, as

summarized, are presented as a percent of original cost for each function and for the total Company.

The annual composite depreciation rate for Intangible Plant increased from December 31, 2014 to December 31, 2015 due to high growth. The rate decreased slightly from December 31, 2015 to December 31, 2016 due to higher reserve to plant ratios in asset classes with higher composite ages. The composite rate for Transmission Plant increased slightly from December 31, 2014 through December 31, 2016, due to high growth and lower reserve to plant ratio. The composite annual accrual rate for Distribution Plant increased from December 31, 2014 through December 31, 2016 due to high growth in the shorter lived asset classes. The composite rate for General Plant increased 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. The composite rate continued to increase from December 31, 2015 through December 31, 2016 due to high growth in those same asset classes and the addition of Account 391.1, Office Furniture and Equipment - RF Mesh AMR Computer Equipment.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account at December 31, 2016. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2016. A review of any unusual entries is set forth in the section "2016 Plant and Reserve Activity", beginning on page 7. Table 5 sets forth the net salvage accruals for 2017, as determined by the 5-year amortization of the experience during the prior 5-year period 2012 through 2016.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2016 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2016 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, 2016, 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.

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

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, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
1923	6.93	7	7			
1924	2,083.47	1,967	2,083			
1925	8,077.91	7,542	8,078			
1926	15,977.21	14,754	15,977			
1927	42,409.38	38,731	42,409			
1928	46,069.41	41,603	46,069			
1929	29,100.06	25,982	29,100			
1930	50,452.41	44,532	50,452			
1931	24,066.37	20,997	24,066			
1932	8,838.14	7,621	8,838			
1933	11,804.92	10,058	11,805			
1934	12,492.95	10,517	12,493			
1935	11,839.46	9,846	11,839			
1936	2,106,091.31	1,730,007	2,106,091			
1937	255,651.55	207,390	255,652			
1938	125,190.45	100,280	125,190			
1939	145,379.82	114,969	145,380			
1940	172,938.43	134,997	172,938			
1941	254,819.22	196,315	254,819			
1942	134,389.45	102,163	134,389			
1943	225,578.98	169,184	225,579			
1944	853,208.42	631,204	853,208			
1945	480,103.61	350,279	480,104			
1946	820,251.44	590,081	820,251			
1947	994,541.02	705,309	994,541			
1948	460,474.13	321,862	460,474			
1949	341,189.35	235,004	341,189			
1950	373,656.96	253,552	373,657			
1951	576,360.58	385,222	576,361			
1952	805,735.56	530,303	805,736			
1953	681,505.81	441,589	681,506			
1954	674,548.96	430,200	663,763	10,786	18	608
1955	1,254,572.35	787,307	1,214,750	39,822	18	2,182
1956	1,240,101.45	765,577	1,181,222	58,879	19	3,140
1957	1,153,659.71	700,433	1,080,710	72,950	19	3,790
1958	1,045,096.64	623,860	962,564	82,533	20	4,179
1959	1,568,576.97	920,331	1,419,995	148,582	20	7,337
1960	1,467,355.26	845,974	1,305,268	162,087	21	7,811
1961	1,666,744.52	943,927	1,456,401	210,344	21	9,899
1962	1,654,921.19	920,335	1,420,001	234,920	22	10,801
1963	2,423,721.53	1,323,158	2,041,524	382,198	22	17,177

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, 2016

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	2,537,609.44	1,359,423	2,097,476	440,133	23	19,347
1965	3,016,581.22	1,585,244	2,445,898	570,683	23	24,546
1966	3,186,840.44	1,642,211	2,533,796	653,044	24	27,497
1967	3,927,581.90	1,983,822	3,060,874	866,708	24	35,741
1968	4,021,962.64	1,990,469	3,071,129	950,834	25	38,418
1969	5,705,522.69	2,765,410	4,266,799	1,438,724	25	56,979
1970	5,168,147.18	2,452,234	3,783,595	1,384,552	26	53,769
1971	5,700,344.47	2,646,613	4,083,505	1,616,839	26	61,594
1972	7,770,451.13	3,528,406	5,444,039	2,326,412	27	86,969
1973	12,816,600.95	5,689,033	8,777,708	4,038,893	27	148,216
1974	10,047,532.33	4,357,313	6,722,975	3,324,557	28	119,804
1975	10,786,341.72	4,567,692	7,047,572	3,738,770	28	132,346
1976	12,024,636.13	4,969,421	7,667,406	4,357,230	29	151,556
1977	11,863,433.88	4,781,676	7,377,731	4,485,703	29	153,357
1978	12,823,371.34	5,037,790	7,772,894	5,050,477	30	169,764
1979	12,628,860.65	4,832,434	7,456,047	5,172,814	30	171,002
1980	12,319,873.14	4,588,537	7,079,734	5,240,139	31	170,411
1981	10,725,176.15	3,885,088	5,994,370	4,730,806	31	151,386
1982	10,600,949.79	3,731,958	5,758,103	4,842,847	32	152,531
1983	10,534,057.96	3,600,962	5,555,987	4,978,071	32	154,359
1984	13,679,263.06	4,536,454	6,999,375	6,679,888	33	203,966
1985	14,221,733.90	4,571,292	7,053,126	7,168,608	33	215,597
1986	16,470,325.05	5,125,895	7,908,833	8,561,492	34	253,674
1987	17,641,214.56	5,310,358	8,193,444	9,447,771	34	275,847
1988	16,423,566.30	4,776,302	7,369,440	9,054,126	35	260,550
1989	16,340,053.73	4,585,182	7,074,557	9,265,497	35	262,851
1990	17,787,795.05	4,809,998	7,421,430	10,366,365	36	289,968
1991	18,922,501.00	4,923,635	7,596,762	11,325,739	36	312,434
1992	18,090,098.32	4,522,525	6,977,883	11,112,215	37	302,373
1993	20,487,528.66	4,912,909	7,580,213	12,907,316	37	346,505
1994	19,897,481.65	4,568,263	7,048,454	12,849,028	38	340,372
1995	20,728,685.85	4,547,666	7,016,673	13,712,013	38	358,484
1996	16,205,052.00	3,389,773	5,230,140	10,974,912	39	283,224
1997	17,469,944.85	3,476,170	5,363,443	12,106,502	39	308,446
1998	15,978,688.94	3,016,457	4,654,144	11,324,545	40	284,894
1999	21,414,877.25	3,824,055	5,900,201	15,514,676	40	385,458
2000	23,427,830.25	3,944,544	6,086,106	17,341,724	41	425,564
2001	15,133,848.63	3,342,529	5,157,246	15,976,603	41	387,312
2002	29,587,579.52	4,377,778	6,754,550	22,833,030	42	546,899
2003	23,143,887.71	3,188,302	4,919,287	18,224,601	42	431,352
2004	22,547,649.30	2,875,953	4,437,359	18,110,290	43	423,633

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, 2016

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	22,841,004.84	2,680,392	4,135,624	18,705,381	43	432,494
2006	31,984,038.48	3,426,770	5,287,223	26,696,815	44	610,213
2007	29,938,115.03	2,902,201	4,477,856	25,460,259	44	575,373
2008	29,672,125.40	2,573,463	3,970,641	25,701,484	45	574,335
2009	30,835,344.00	2,359,829	3,641,021	27,194,323	45	600,980
2010	37,920,161.34	2,515,244	3,880,811	34,039,350	46	744,030
2011	55,635,201.43	3,122,248	4,817,371	50,817,830	46	1,098,764
2012	63,821,527.81	2,930,685	4,521,805	59,299,723	47	1,268,443
2013	56,337,678.96	2,011,819	3,104,071	53,233,608	47	1,126,637
2014	49,661,201.80	1,266,857	1,954,656	47,706,546	48	999,090
2015	48,319,582.24	739,773	1,141,409	47,178,173	48	977,786
2016	49,585,953.66	252,888	390,185	49,195,769	49	1,009,144
	1,100,576,999.01	201,098,914	308,879,460	791,697,539		19,063,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.5	1.73

2016 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 2016. Table 3 sets forth the original cost as of December 31, 2015, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2016; and, the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.2, Miscellaneous Intangible Plant - Software, Account 368.6, Line Transformers - Non-Network Housing, and Account 397.0, Communication Equipment, were due to amortization accounting for assets that reached their end of life. 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, 2016; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2016; and, the book reserve as a percent of the plant balance as of December 31, 2016.

AMORTIZATION OF NET SALVAGE

The 2017 amortization amounts for net negative salvage of \$37,447,886, based on the experienced net salvage during the 5-year period 2012 through 2016. The calculation of the amortization amount for each plant account 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 2016, 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, 2014, DECEMBER 31, 2015 AND DECEMBER 31, 2016

	2014	2015	2016
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	43,546,677.26	45,643,740.91	62,944,729.27
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	106,618,226.99	111,874,707.07	188,401,934.36
BOOK ACCRUED DEPRECIATION	55,883,858	55,459,025	77,341,964
BOOK RESERVE % OF O.C.	52.41%	49.57%	41.05%
ORIGINAL COST DEPRECIATED	50,734,369	56,415,682	111,059,971
ANNUAL DEPRECIATION EXPENSE	18,582,249	20,332,004	33,295,339
ANNUAL % OF O.C.	17.43%	18.17%	17.67%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	2,342,619,163.51	3,282,042,307.47	3,777,967,539.32
BOOK ACCRUED DEPRECIATION	543,918,641	564,734,134	557,431,006
BOOK RESERVE % OF O.C.	23.22%	17.21%	14.75%
ORIGINAL COST DEPRECIATED	1,798,700,523	2,717,308,173	3,220,536,533
ANNUAL DEPRECIATION EXPENSE	37,547,724	53,243,610	63,839,573
ANNUAL % OF O.C.	1.60%	1.62%	1.69%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	4,714,619,515.51	4,936,671,164.83	5,209,849,547.29
BOOK ACCRUED DEPRECIATION	1,719,623,240	1,772,438,602	1,820,310,451
BOOK RESERVE % OF O.C.	36.47%	35.90%	34.94%
ORIGINAL COST DEPRECIATED	2,994,996,275	3,164,232,563	3,389,539,094
ANNUAL DEPRECIATION EXPENSE	99,114,909	107,438,023	114,362,222
ANNUAL % OF O.C.	2.10%	2.18%	2.20%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	657,783,496.06	652,156,255.99	736,218,166.20
BOOK ACCRUED DEPRECIATION	232,144,455	210,681,767	234,524,583
BOOK RESERVE % OF O.C.	35.29%	32.31%	31.86%
ORIGINAL COST DEPRECIATED	425,639,045	441,474,490	501,693,587
ANNUAL DEPRECIATION EXPENSE	33,695,592	38,616,392	52,056,275
ANNUAL % OF O.C.	5.12%	5.92%	7.07%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	7,865,810,415.00	9,029,011,511.94	9,976,005,252.11
BOOK ACCRUED DEPRECIATION	2,551,570,194	2,603,313,528	2,689,608,004
BOOK RESERVE % OF O.C.	32.44%	28.83%	26.96%
ORIGINAL COST DEPRECIATED	5,270,070,212	6,379,430,908	7,222,829,185
ANNUAL DEPRECIATION EXPENSE	188,940,474	219,630,029	263,553,409
ANNUAL % OF O.C.	2.40%	2.43%	2.64%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2016	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) ANNUAL ACCRUAL AMOUNT	(7) COMPOSITE REMAINING LIFE	(8) ANNUAL ACCRUAL RATE, PERCENT
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5-SQ	138,921,803.81	71,517,811	67,403,993	23,171,333	2.9	16.68
303.5	SMART METER SOFTWARE	5-SQ	3,693,410.84	2,390,179	1,303,232	693,925	1.9	18.79
303.6	RF MESH AMR SOFTWARE	5-SQ	45,786,719.71	3,433,974	42,352,746	9,430,081	4.5	20.60
	TOTAL INTANGIBLE PLANT		188,401,934.36	77,341,964	111,059,971	33,295,339	3.3	17.67
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	75-S4	194,437,168.01	46,326,342	148,110,826	2,450,896	60.4	1.26
352	STRUCTURES AND IMPROVEMENTS	60-R4	87,340,756.43	19,306,224	68,032,532	1,335,618	50.9	1.53
353	STATION EQUIPMENT	48-R1	1,150,635,468.87	139,394,210	961,241,259	23,073,758	41.7	2.01
354	TOWERS AND FIXTURES	70-R3	1,307,744,046.21	152,213,080	1,155,530,966	18,405,022	62.8	1.41
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	15,055,762.16	7,419,823	7,635,939	143,288	53.3	0.95
355	POLES AND FIXTURES	55-R0.5	115,664,292.01	33,084,385	82,579,907	1,925,472	42.8	1.67
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	12,465,698.78	4,349,112	8,116,587	136,011	58.8	1.11
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	818,226,788.83	87,064,679	731,162,110	14,590,893	50.1	1.78
357	UNDERGROUND CONDUIT	55-S4	32,345,036.32	4,124,913	28,220,123	575,281	49.1	1.78
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	36,993,344.15	10,840,904	26,152,440	1,115,740	23.4	3.02
359	ROADS AND TRAILS	75-R4	7,059,177.55	3,305,334	3,753,844	81,594	46.0	1.16
	TOTAL TRANSMISSION PLANT		3,777,967,539.32	557,431,006	3,220,536,533	63,839,573	50.4	1.69
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	70-R4	74,951,139.11	33,438,805	41,512,334	837,368	49.6	1.12
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	38,006,870.00	15,144,312	22,862,558	457,715	49.9	1.20
362	STATION EQUIPMENT	54-S0.5	544,827,471.11	134,761,093	410,066,378	9,289,260	44.1	1.70
362.1	STATION EQUIPMENT - RF MESH	54-S0.5	860,711.28	8,560	852,151	15,925	53.5	1.85
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	19,529,462.78	7,456,761	12,072,702	295,043	40.9	1.51
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1,100,576,999.01	308,879,460	791,697,539	19,063,208	41.5	1.73
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	153,514.04	65,841	87,673	2,249	39.0	1.47
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	38,241,406.15	20,954,132	17,287,274	401,086	43.1	1.05
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	981,824,684.24	249,682,516	732,142,168	17,864,843	41.0	1.82
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	49-R0.5	306,143.09	2,018	304,125	6,246	48.7	2.04
366	UNDERGROUND CONDUIT	60-R3	186,201,410.74	57,667,006	128,534,405	2,956,366	43.4	1.59
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	591,335,567.09	192,004,368	399,331,199	10,870,412	36.7	1.84
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	270,888,268.34	114,189,630	156,698,638	9,365,704	16.7	3.46
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	209,925,134.72	83,426,018	126,499,117	4,184,058	30.2	1.99
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	88,237.34	70,224	18,013	2,933	6.1	3.32
369	SERVICES	45-R1.5	689,371,618.90	334,610,300	354,761,319	10,425,514	34.0	1.51
370.1	METERS	28-SQ	57,549,436.36	40,344,506	17,204,930	2,925,328	5.9	5.08
370.2	METERS - AMR	15-SQ	243,402,462.39	169,579,546	73,822,916	19,878,089	3.7	8.17
370.4	METERS - SMART METERS	15-SQ	3,676,828.42	1,080,042	2,596,786	288,532	9.0	7.85
370.5	METERS - RF MESH AMR	15-SQ	35,680,036.37	469,727	35,210,309	2,432,271	14.5	6.82
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	319,228.36	81,368	237,860	23,739	10.0	7.44
371.4	AREA LIGHTING FIXTURES	21-L0.5	8,933,994.78	5,503,562	3,430,433	209,887	16.3	2.35
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	113,198,922.67	50,890,656	62,308,267	2,564,446	24.3	2.27
	TOTAL DISTRIBUTION PLANT		5,209,849,547.29	1,820,310,451	3,389,539,094	114,362,222	29.6	2.20

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

	(1)		(2)	(3)		(4)		(5)		(6)		(7)		(8)	
	DEPRECIABLE GROUP			ORIGINAL COST AS OF DECEMBER 31, 2016	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT						
389.4	GENERAL PLANT														
390.2	LAND RIGHTS														
	STRUCTURES AND IMPROVEMENTS														
	- BUILDINGS - MAJOR														
	- BUILDINGS - MINOR														
	TOTAL ACCOUNT 390.2														
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS														
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING														
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.														
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE														
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT														
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS														
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES														
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS														
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS														
392.4	TRANSPORTATION EQUIPMENT - TRAILERS														
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS														
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS														
393.0	STORES EQUIPMENT														
394.0	TOOLS AND WORK EQUIPMENT - L AND S LINE CREWS														
394.4	TOOLS AND WORK EQUIPMENT - TOOLS														
394.6	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT														
394.8	TOOLS AND WORK EQUIPMENT - OTHER														
395.0	LABORATORY EQUIPMENT														
397.0	POWER OPERATED EQUIPMENT														
398.0	COMMUNICATION EQUIPMENT														
398.2	MISCELLANEOUS EQUIPMENT														
	TOTAL GENERAL PLANT														
	TOTAL DEPRECIABLE PLANT														
	NONDEPRECIABLE PLANT														
301.0	ORGANIZATION														
302.0	FRANCHISES AND CONSENTS														
350.2	LAND														
360.2	LAND														
389.2	LAND														
	TOTAL NONDEPRECIABLE PLANT														
	TOTAL UTILITY PLANT														

* 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, 2016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	DEPRECIABLE GROUP	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
	INTANGIBLE PLANT						
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	107,520,310.05	40,016,408.37	8,614,914.61		138,921,803.81	8.01
303.5	SMART METER SOFTWARE	3,983,011.15		289,600.31		3,693,410.84	7.27
303.6	RF MESH AMR SOFTWARE	371,385.87	45,415,333.84			45,786,719.71	0.00
	TOTAL INTANGIBLE PLANT	111,874,707.07	85,431,742.21	8,904,514.92	0.00	188,401,934.36	
	TRANSMISSION PLANT						
350.4	LAND RIGHTS	175,445,085.99	6,112,696.39		12,879,375.63	194,437,168.01	0.00
352	STRUCTURES AND IMPROVEMENTS	74,460,699.53	13,532,160.15	644,465.57	(7,637.68)	87,340,756.43	0.87
353	STATION EQUIPMENT	981,597,556.25	176,279,610.37	9,530,067.93	2,288,370.18	1,150,635,468.87	0.97
354	TOWERS AND FIXTURES	1,191,079,049.52	109,797,450.98	3,614,254.29	10,481,800.00	1,307,744,046.21	0.30
354.2	TOWERS AND FIXTURES - CLEARING R/W	16,041,963.23	(977,720.45)	14,275.00	5,794.38	15,055,762.16	0.09
355	POLES AND FIXTURES	121,538,619.33	(3,064,166.88)	2,696,821.61	(113,338.83)	115,664,292.01	2.22
355.2	POLES AND FIXTURES - CLEARING R/W	11,195,171.29	651,252.90		619,274.59	12,465,698.78	0.00
356	OVERHEAD CONDUCTORS AND DEVICES	635,355,306.42	199,808,124.24	6,491,988.10	(10,444,653.73)	818,226,788.83	1.02
357	UNDERGROUND CONDUIT	36,252,635.17	(3,906,604.24)		(994.61)	32,345,036.32	0.12
358	UNDERGROUND CONDUCTORS AND DEVICES	30,219,684.00	6,922,951.82	37,718.37	(111,573.30)	36,993,344.15	0.00
359	ROADS AND TRAILS	8,856,526.74	(1,797,349.19)			7,059,177.55	0.00
	TOTAL TRANSMISSION PLANT	3,282,042,307.47	503,358,406.09	23,029,590.87	15,596,416.63	3,777,967,539.32	
	DISTRIBUTION PLANT						
360.4	LAND RIGHTS	73,842,734.60	(742,656.58)	6,664.63	1,857,725.72	74,951,139.11	0.01
361	STRUCTURES AND IMPROVEMENTS	37,813,001.08	225,642.64	34,398.51	2,624.79	38,006,870.00	0.09
362	STATION EQUIPMENT	497,678,851.64	50,603,984.42	2,662,244.79	(793,120.16)	544,827,471.11	0.53
362.1	STATION EQUIPMENT - RF MESH	0.00	98,211.08	0.00	762,500.20	860,711.28	0.00
364.2	TOWERS AND FIXTURES	19,281,922.46	248,089.65	549.33		19,529,462.78	0.00
364.4	POLES AND FIXTURES	1,053,434,386.19	51,381,305.88	3,820,070.86	(418,622.20)	1,100,576,999.01	0.36
364.6	TOWERS AND FIXTURES - CLEARING R/W	154,121.26	(607.22)	0.00		153,514.04	0.00
364.8	POLES AND FIXTURES - CLEARING R/W	37,911,178.70	133,665.35	2,497.41	199,059.51	38,241,406.15	0.01
365	OVERHEAD CONDUCTORS AND DEVICES	918,611,213.59	81,800,455.26	18,588,988.06	2,013.45	981,824,684.24	2.02
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	0.00	217,793.31	0.00	88,409.78	306,143.09	0.00
366	UNDERGROUND CONDUIT	181,094,877.56	5,967,054.46	842,306.27	(18,215.01)	186,201,410.74	0.47
367	UNDERGROUND CONDUCTORS AND DEVICES	561,599,471.65	31,280,637.35	1,307,147.95	(237,393.96)	591,335,567.09	0.23
368.2	LINE TRANSFORMERS - OVERHEAD	262,095,661.98	13,402,064.27	4,606,251.94	(3,205.97)	270,888,268.34	1.76
368.4	LINE TRANSFORMERS - SUBMERSIBLE AND PAD MOUNT	201,911,954.11	8,541,264.12	528,083.51		209,925,134.72	0.26
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	100,829.57	(54.06)	12,538.17		88,237.34	12.44
369	METERS	671,768,924.00	19,274,821.63	634,635.01	(1,057,491.72)	689,371,618.90	0.09
370	INSTALLATIONS ON CUSTOMERS' PREMISES	298,346,747.55	46,819,808.78	4,881,505.79	23,713.00	340,308,763.54	1.64
371.2	AREA LIGHTING FIXTURES	319,228.36	473,790.60	18,184.62	(6,643.40)	8,933,994.78	0.00
371.4	STREET LIGHTING AND SIGNAL SYSTEMS	8,485,032.20	7,505,405.57	6,495,979.91	(11,531.32)	113,198,922.67	0.21
373.2	TOTAL DISTRIBUTION PLANT	4,936,671,164.83	317,230,616.51	44,442,056.76	389,822.71	5,209,849,547.29	5.79

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	BALANCE		ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)
		AT BEGINNING OF YEAR (2)	AT END OF YEAR (6)					
	GENERAL PLANT							
389.4	LAND RIGHTS	4,388.53					4,388.53	0.00
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	381,060,295.32	16,312,861.47	3,512,614.85		81,388.23	393,941,930.17	0.92
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	909,523.61					909,523.61	0.00
390.4	STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	45,770,095.11	4,839,834.41	847,445.71			49,762,483.81	1.85
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	0.00	10,035,051.73	0.00		22,986.18	10,058,037.91	0.00
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	22,514,546.48	(385,176.85)	95,891.98			22,033,477.65	0.43
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,952,747.93	108,948.17	22,521.52			3,039,174.58	0.76
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	19,723,557.74	47,215,242.84	1,145,369.51			65,793,431.07	5.81
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10,259,043.49	(1,984,971.10)	71,452.00			8,202,620.39	0.70
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	23,012,865.36	163,886.34	886,504.50			22,290,257.20	3.85
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	74,164,274.94	11,880,231.70	1,601,423.63			84,443,083.01	2.16
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	7,538,288.68	146,980.93	158,966.82			7,526,312.79	2.11
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,672,713.96	(67,527.91)	583,469.76			3,021,716.29	15.89
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	653,798.58					653,798.58	0.00
393	STORES EQUIPMENT	2,688,528.57	(238,087.67)	57,979.79			2,362,461.11	2.18
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	4,761,532.47		14,322.24			4,747,210.23	0.30
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	274,669.06		20,754.91			253,914.15	7.56
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	24,459,097.08	2,786,615.11	300,765.91			26,944,946.28	1.23
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,871,087.46	82,524.28				1,953,611.74	0.00
395	LABORATORY EQUIPMENT	4,694,055.02	9,171.86	175,603.91			4,527,622.97	3.74
396	POWER OPERATED EQUIPMENT	2,238,834.57					2,238,834.57	0.00
397	COMMUNICATION EQUIPMENT	14,504,494.32	3,394,907.08	1,201,199.03			16,698,202.37	8.28
398	MISCELLANEOUS EQUIPMENT	3,104,394.02	418,107.12	64,797.64			3,457,703.50	2.09
	TOTAL GENERAL PLANT	652,156,255.99	94,718,619.51	10,761,083.71	104,374.41		736,218,166.20	
	TOTAL DEPRECIABLE PLANT	8,982,744,435.36	1,000,739,384.32	87,137,246.26	16,090,613.75		9,912,437,187.17	
	INTANGIBLE AND NONPRECIABLE PLANT							
301	ORGANIZATION	476,251.80					476,251.80	0.00
302	FRANCHISES AND CONSENTS	147,083.87					147,083.87	0.00
360.2	LAND	17,939,871.32	14,718,634.11		2,393,166.67		35,051,672.10	0.00
360.2	LAND	17,338,449.69	547,585.97		1,733.38		17,887,769.04	0.00
389.2	LAND	10,365,419.90		360,131.77			10,005,288.13	3.47
	TOTAL INTANGIBLE PLANT	46,267,076.58	15,266,220.08	360,131.77	2,394,900.05		63,568,064.94	
	TOTAL PLANT IN SERVICE	9,029,011,511.94	1,016,005,604.40	87,497,378.03	18,485,513.80		9,976,005,252.11	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT			ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS & CREDITS (8)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST	
		BEGINNING OF YEAR (2)	END OF YEAR (9)	(10)								
303.2	INTANGIBLE PLANT											
303.5	MISC. INTANGIBLE PLANT - SOFTWARE	53,486,315	26,627,699	8,614,915	0	0	0	0	18,712	18,712	71,517,811	51.48
303.6	SMART METER SOFTWARE	1,899,354	776,104	289,600					4,322	4,322	2,390,179	64.71
303.6	RF MESH - AMR SOFTWARE	73,356	3,360,618								3,433,974	7.50
	TOTAL INTANGIBLE PLANT	55,459,025	30,764,421	8,904,515	0	0	0	0	23,033	23,033	77,341,964	
350.4	TRANSMISSION PLANT											
352	LAND RIGHTS	43,970,445	2,389,784						(13,887)	(13,887)	46,326,342	23.83
353	STRUCTURES AND IMPROVEMENTS	19,233,542	1,294,184	644,466	7,798	939,758	521,235	9,593,579	6,938	(1,357)	19,308,224	22.11
354	STATION EQUIPMENT	183,379,424	21,148,030	9,530,068	1,264,307	2,719,159	9,593,579	12,881,588	219,967	6,938	189,394,210	16.46
354.2	TOWERS AND FIXTURES	150,061,740	17,106,379	3,614,254	974,868	346,069	12,881,588		58		152,213,060	11.64
355	TOWERS AND FIXTURES - CLEARING R/W	7,264,036	170,006	14,275	(2)	53,058	2,545,188		(5,138)	58	7,419,823	49.28
355.2	POLES AND FIXTURES	34,560,590	1,874,182	2,696,822	1,843,713	53,058	2,545,188		6,231	6,231	33,084,385	28.60
355.2	POLES AND FIXTURES - CLEARING R/W	4,201,916	140,964		3,266,381	1,042,961	28,842,364		(224,196)	(224,196)	87,054,679	34.89
356	OVERHEAD CONDUCTORS AND DEVICES	106,485,613	11,828,273	6,491,988	2,549	27,986	20		(71)	(71)	4,124,913	10.64
357	UNDERGROUND CONDUIT	3,439,085	665,412	37,718	44,091	3,989	3,551		(12,614)	(12,614)	10,840,904	12.75
358	UNDERGROUND CONDUCTORS AND DEVICES	9,933,481	104,576		7						3,305,334	29.31
359	ROADS AND TRAILS											46.82
	TOTAL TRANSMISSION PLANT	564,734,134	57,601,464	23,029,591	7,403,705	5,132,990	54,387,526	(24,169)	14,050	(24,169)	557,431,006	
360.4	DISTRIBUTION PLANT											
361	LAND RIGHTS	32,533,787	899,439	6,665	(1,806)	14,050	33,438,805		14,050	14,050	33,438,805	44.61
362	STRUCTURES AND IMPROVEMENTS	14,962,217	483,538	34,399	3,393	27	271,783		15,144,312	15,144,312	15,144,312	39.85
362.2	STATION EQUIPMENT	131,332,719	8,801,317	2,662,245	901,026	176,383	3,773,984		(14,124)	(14,124)	134,761,092	24.70
362.1	STATION EQUIPMENT - RF MESH	0	2,656				8,560		5,903	5,903	8,560	0.00
364.2	TOWERS AND FIXTURES	7,192,462	296,788	549	945	32,865	32,865		2,992	2,992	7,456,761	38.18
364.4	POLES AND FIXTURES	305,156,959	18,161,734	3,820,071	11,083,382	187,291	21,892,828		65,841	65,841	308,879,460	28.07
364.6	TOWERS AND FIXTURES - CLEARING R/W	63,569	2,272		(4,003)				983	983	20,954,132	54.79
364.8	POLES AND FIXTURES - CLEARING R/W	20,504,568	455,081	2,497	692,835	199,322	3,633,550		475	475	249,662,516	25.42
365	OVERHEAD CONDUCTORS AND DEVICES	253,422,000	17,574,958	18,588,998	100,614	493,176	57,667,006		(51)	(51)	192,004,368	30.97
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	0	1,544		354,148	6,770	1,281,120		(1,518)	(1,518)	114,189,630	42.15
366	UNDERGROUND CONDUIT	55,995,630	2,942,532	842,306	2,002,893	1,544,025	340,620		(59)	(59)	83,426,018	39.74
367	UNDERGROUND CONDUCTORS AND DEVICES	183,344,548	10,898,688	1,307,148	210,315	880,473	334,610,300		(8,900)	(8,900)	40,344,506	70.10
368.2	LINE TRANSFORMERS - OVERHEAD	110,434,773	7,951,261	4,606,252	2,002,893	(46,962)	1,544,025		1,311	1,311	169,579,546	69.67
368.4	LINE TRANSFORMERS - SUBMERSIBLE AND PAD MOUNT	80,118,788	3,965,619	528,084	210,315	340,620	70,224				1,080,042	29.37
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING SERVICES	79,775	2,987	12,538							469,727	1.32
369	METERS	324,332,787	11,356,290	534,535	443,788	(557)	860,473				334,610,300	48.54
370.1	METERS - AMR	42,046,655	2,923,883	4,881,506	255,474	476,560	736,020				40,344,506	70.10
370.4	METERS - SMART METERS	150,052,086	18,795,609								169,579,546	69.67
370.5	METERS - RF MESH AMR	803,716	276,326								1,080,042	29.37
371.2	INSTALLATIONS ON CUSTOMERS PREMISES	10,464	459,263								469,727	1.32
371.4	AREA LIGHTING FIXTURES	58,751	21,617								81,368	25.49
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	5,267,260	250,347	18,185	4,983	664	664		(176)	(176)	5,503,562	61.60
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	54,760,088	2,651,440	6,495,980	140,675	(4,206)	161,169		(192)	(192)	50,890,656	44.96
	TOTAL DISTRIBUTION PLANT	1,772,438,602	110,157,168	44,442,057	16,665,222	515,831	35,048,287	23,971	1,820,310,450	23,971		

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (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)
GENERAL PLANT										
389.4	LAND RIGHTS	1,769	85						1,854	42.15
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	89,191,103	8,670,020	3,512,615	263,750		633,226	8,760	93,987,793	23.86
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	78,898						55,932	663,620	72.96
390.4	STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	14,292,734	1,551,508	847,446	106,186		867,863		14,235,099	26.61
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	0	705,909					156	706,065	0.00
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	9,245,711	1,100,462	95,892					10,290,301	46.52
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,296,273	198,395	22,522					1,472,146	48.44
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	3,459,486	9,151,949	1,145,370					11,465,066	15.12
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6,305,049	627,234	71,452	(3,875)	85			6,857,042	83.60
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	14,176,237	1,572,648	886,505	(231,677)	44,568			14,687,271	65.84
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	45,094,626	6,245,134	1,601,424	(605,740)	2,440,824			52,573,420	62.26
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	2,868,083	266,669	158,967	(37,660)	1,265			2,939,391	39.05
392.5	TRANSPORTATION EQUIPMENT - LG. TANKERS/TRACTORS	1,778,314	210,124	583,470	(4,284)				1,400,684	46.35
392.6	TRANSPORTATION EQUIPMENT - LG. CRANE TRUCKS	320,550	70,581						391,131	59.82
393	STORES EQUIPMENT	1,158,303	106,644	57,980					1,206,967	51.09
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	2,405,199	263,113	14,322					2,653,990	55.91
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	159,490	19,430	20,755					158,165	62.29
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	641,663	67,872		349				709,884	52.45
394.6	TOOLS AND WORK EQUIPMENT - OTHER	7,121,533	1,301,948	300,766	(5,078)				8,117,637	30.13
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIP.	504,289	99,276						603,565	30.89
395	LABORATORY EQUIPMENT	1,869,947	233,930	175,604					1,928,273	42.59
396	POWER OPERATED EQUIPMENT	1,409,044	53,660						1,462,704	65.33
397	COMMUNICATION EQUIPMENT	5,140,395	1,315,427	1,201,199	107				5,254,730	31.47
398	MISCELLANEOUS EQUIPMENT	713,179	183,867	64,798	(59)	1,465	24,869		808,785	23.39
	TOTAL GENERAL PLANT	210,681,767	34,094,803	10,761,084	(517,981)	2,488,227	1,525,988	64,848	234,524,584	
	TOTAL DEPRECIABLE PLANT	2,603,313,528	232,617,856	87,137,246	23,550,946	8,137,047	90,951,811	87,683	2,689,608,004	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. SUMMARY OF NET SALVAGE BY FUNCTION AND AMORTIZATION FOR THE PERIOD, 2012-2016

FUNCTION (1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	TOTAL SALVAGE (7)	5-YEAR AMORTIZATION (8)=(7)/5
TRANSMISSION							
COST OF REMOVAL	8,056,670	1,715,721	16,947,230	8,311,888	54,387,526	89,419,036	
GROSS SALVAGE	(329,737)	(155,653)	(815,778)	(34,949)	(5,132,990)	(6,469,107)	
NET SALVAGE	7,726,933	1,560,069	16,131,452	8,276,939	49,254,536	82,949,929	16,589,986
DISTRIBUTION							
COST OF REMOVAL	25,611,280	21,435,402	18,695,565	19,318,749	35,048,287	120,109,282	
GROSS SALVAGE	(8,425,847)	(294,672)	(3,034,429)	(564,639)	(515,831)	(12,835,418)	
NET SALVAGE	17,185,432	21,140,730	15,661,136	18,754,110	34,532,456	107,273,864	21,454,773
GENERAL							
COST OF REMOVAL	313,961	797,412	246,108	1,119	1,525,998	2,884,598	
GROSS SALVAGE	(1,266,676)	(1,181,493)	(932,563)	0	(2,488,227)	(5,868,958)	
NET SALVAGE	(952,715)	(384,081)	(686,454)	1,119	(962,228)	(2,984,360)	(596,872)
TOTAL							
COST OF REMOVAL	33,981,910	23,948,536	35,888,903	27,631,756	90,961,811	212,412,916	
GROSS SALVAGE	(10,022,260)	(1,631,818)	(4,782,770)	(599,589)	(8,137,047)	(25,173,484)	
NET SALVAGE	23,959,650	22,316,718	31,106,134	27,032,167	82,824,764	187,239,432	37,447,886