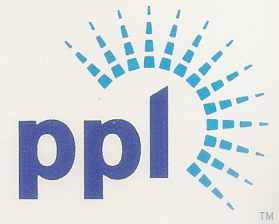


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E-File

April 20, 2020

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, 2019
Docket No. M-110500.F2020ADR**

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, 2019. 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 20, 2020, 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,

Kimberly A. Klock

Enclosures

cc via email: Mr. David Washko
Ms. Kathryn Sophy
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, 2019
DOCKET NO. M-110500.F2020ADR

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019
DOCKET NO. M-110500.F2020ADR

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, 2017, December 31, 2018 and December 31, 2019; a calculation of remaining life depreciation accrual rates as of December 31, 2019; the 2019 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 2020, based on experience for the period 2015 through 2019, 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 2016. The prior service life study was based on data through December 31, 2012. 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 2018.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2017, December 31, 2018

and December 31, 2019. 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, 2017 to December 2018 due to high growth with software applications. The rate increased slightly from December 31, 2018 to December 31, 2019 due to continued growth of software applications. The composite rate for Transmission Plant increased slightly from December 31, 2018 to December 31, 2019, due to high growth in many accounts. The composite rate continued to increase from December 31, 2017 to December 31, 2018 primarily due to high growth. The composite annual accrual rate for Distribution Plant from December 31, 2017 to December 31, 2018 is basically unchanged. The composite rate decreased from December 31, 2018 to December 31, 2019 primarily due to the replacement program in Account 370, Meters. The composite rate for General Plant increased from December 31, 2017 to December 31, 2018 due to high growth in the short-lived asset classes of Account 391 and 392. The composite rate continues to increase from December 31, 2018 to December 31, 2019 due to high growth in the short-lived asset classes.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account at December 31, 2019. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2019. A review of any unusual entries is set forth in the section “2019 Plant and Reserve Activity”, beginning on page 7. Table 5 sets forth the net salvage accruals for 2020, as determined by the 5-year amortization of the experience during the prior 5-year period 2015 through 2019.

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 AS OF DECEMBER 31, 2019

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 50-R0.5						
NET SALVAGE PERCENT.. 0						
1926	9,725.70	9,117	9,726			
1927	34,830.22	32,329	34,830			
1928	36,846.81	33,870	36,847			
1929	19,971.81	18,178	19,972			
1930	25,126.15	22,649	25,126			
1931	19,355.06	17,280	19,355			
1932	4,276.03	3,781	4,276			
1933	8,878.91	7,776	8,879			
1934	11,909.56	10,333	11,910			
1935	11,139.65	9,573	11,140			
1936	1,921,080.29	1,635,224	1,921,080			
1937	237,086.51	199,911	237,087			
1938	118,670.45	99,114	118,670			
1939	138,320.72	114,419	138,321			
1940	164,809.23	135,012	164,809			
1941	243,291.01	197,406	243,291			
1942	128,680.57	103,382	128,681			
1943	216,049.11	171,845	216,049			
1944	820,033.52	645,858	820,034			
1945	460,764.85	359,212	460,765			
1946	789,657.51	609,300	784,819	4,839	11.42	424
1947	958,576.42	731,969	942,824	15,752	11.82	1,333
1948	445,661.78	336,742	433,746	11,916	12.22	975
1949	328,453.99	245,552	316,287	12,167	12.62	964
1950	361,048.26	267,031	343,954	17,094	13.02	1,313
1951	557,822.68	407,992	525,521	32,302	13.43	2,405
1952	782,631.94	565,999	729,044	53,588	13.84	3,872
1953	660,322.08	472,130	608,135	52,187	14.25	3,662
1954	650,310.83	459,510	591,879	58,432	14.67	3,983
1955	1,220,971.05	852,482	1,098,053	122,918	15.09	8,146
1956	1,208,359.57	833,526	1,073,637	134,723	15.51	8,686
1957	1,121,604.35	764,261	984,419	137,185	15.93	8,612
1958	1,018,336.35	685,137	882,502	135,834	16.36	8,303
1959	1,529,212.02	1,015,397	1,307,899	221,313	16.80	13,173
1960	1,433,289.00	939,378	1,209,981	223,308	17.23	12,960
1961	1,628,846.52	1,053,212	1,356,607	272,240	17.67	15,407
1962	1,624,432.50	1,035,738	1,334,099	290,334	18.12	16,023
1963	2,369,010.80	1,489,160	1,918,137	450,874	18.57	24,280
1964	2,484,080.03	1,539,136	1,982,509	501,571	19.02	26,371
1965	2,953,472.55	1,802,800	2,322,126	631,347	19.48	32,410
1966	3,121,264.63	1,876,504	2,417,061	704,204	19.94	35,316

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 AS OF DECEMBER 31, 2019

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 50-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,845,586.51	2,276,587	2,932,395	913,192	20.40	44,764
1968	3,937,866.03	2,294,201	2,955,083	982,783	20.87	47,091
1969	5,589,248.38	3,202,639	4,125,211	1,464,037	21.35	68,573
1970	5,070,997.69	2,857,000	3,680,005	1,390,993	21.83	63,719
1971	5,588,212.74	3,094,752	3,986,245	1,601,968	22.31	71,805
1972	7,622,288.55	4,146,525	5,340,998	2,281,291	22.80	100,057
1973	12,571,845.69	6,715,880	8,650,498	3,921,348	23.29	168,370
1974	9,866,667.11	5,172,107	6,662,016	3,204,651	23.79	134,706
1975	10,599,556.53	5,448,172	7,017,606	3,581,951	24.30	147,405
1976	11,810,298.54	5,952,390	7,667,072	4,143,227	24.80	167,066
1977	11,655,375.54	5,753,093	7,410,364	4,245,012	25.32	167,655
1978	12,599,576.88	6,090,635	7,845,141	4,754,436	25.83	184,066
1979	12,409,381.96	5,869,638	7,560,482	4,848,900	26.35	184,019
1980	12,112,922.81	5,601,016	7,214,479	4,898,444	26.88	182,234
1981	10,545,887.70	4,764,632	6,137,161	4,408,727	27.41	160,844
1982	10,439,362.92	4,605,847	5,932,636	4,506,727	27.94	161,300
1983	10,384,164.55	4,469,344	5,756,811	4,627,354	28.48	162,477
1984	13,490,941.62	5,660,799	7,291,484	6,199,458	29.02	213,627
1985	14,011,530.14	5,725,111	7,374,322	6,637,208	29.57	224,457
1986	16,211,227.37	6,445,584	8,302,339	7,908,888	30.12	262,579
1987	17,384,893.85	6,717,523	8,652,614	8,732,280	30.68	284,625
1988	16,136,199.45	6,054,302	7,798,341	8,337,858	31.24	266,897
1989	16,104,204.20	5,861,930	7,550,554	8,553,650	31.80	268,983
1990	17,538,403.91	6,187,549	7,969,972	9,568,432	32.36	295,687
1991	18,624,352.26	6,358,354	8,189,981	10,434,371	32.93	316,865
1992	17,854,005.55	5,888,251	7,584,457	10,269,549	33.51	306,462
1993	20,252,410.07	6,448,367	8,305,923	11,946,487	34.08	350,542
1994	19,634,157.04	6,023,759	7,759,000	11,875,157	34.66	342,618
1995	20,472,639.65	6,043,523	7,784,457	12,688,183	35.24	360,051
1996	15,996,958.90	4,536,738	5,843,619	10,153,340	35.82	283,454
1997	17,244,572.22	4,687,075	6,037,263	11,207,309	36.41	307,809
1998	15,798,928.03	4,107,721	5,291,016	10,507,912	37.00	283,998
1999	21,173,235.50	5,255,197	6,769,041	14,404,194	37.59	383,192
2000	23,142,654.65	5,470,924	7,046,912	16,095,743	38.18	421,575
2001	20,912,257.54	4,696,893	6,049,909	14,862,349	38.77	383,347
2002	29,235,073.57	6,221,224	8,013,348	21,221,726	39.36	539,170
2003	22,878,974.57	4,594,098	5,917,502	16,961,473	39.96	424,461
2004	22,300,308.42	4,210,298	5,423,142	16,877,166	40.56	416,104
2005	22,606,952.53	3,996,909	5,148,283	17,458,670	41.16	424,166
2006	31,687,125.84	5,222,038	6,726,330	24,960,796	41.76	597,720
2007	29,667,407.27	4,533,180	5,839,036	23,828,371	42.36	562,521

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 AS OF DECEMBER 31, 2019

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 50-R0.5						
NET SALVAGE PERCENT.. 0						
2008	29,384,641.35	4,137,358	5,329,191	24,055,450	42.96	559,950
2009	31,591,543.58	4,068,991	5,241,130	26,350,414	43.56	604,922
2010	37,589,695.90	4,382,959	5,645,541	31,944,155	44.17	723,209
2011	55,155,722.05	5,758,257	7,417,016	47,738,706	44.78	1,066,072
2012	63,369,221.85	5,855,316	7,542,034	55,827,188	45.38	1,230,216
2013	55,914,730.41	4,484,361	5,776,154	50,138,576	45.99	1,090,206
2014	49,599,154.65	3,362,823	4,331,538	45,267,617	46.61	971,200
2015	47,972,808.48	2,667,288	3,435,643	44,537,165	47.22	943,184
2016	49,338,754.63	2,141,302	2,758,139	46,580,616	47.83	973,879
2017	45,943,264.17	1,424,241	1,834,517	44,108,747	48.45	910,397
2018	43,098,221.64	801,627	1,032,548	42,065,674	49.07	857,258
2019	77,041,030.08	477,654	615,250	76,425,780	49.69	1,538,052
	1,254,885,654.09	270,633,207	348,295,836	906,589,818		22,434,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.4 1.79

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2019 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2019 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, 2019, 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.

2019 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 2019. Table 3 sets forth the original cost as of December 31, 2018, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2019; and, the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software was due to the upgraded applications needed for the system. The high percentage of retirements in Account 303.50, Miscellaneous Intangible Plant – Smart Meter Software, was due to software applications reaching the full amortization period. The high percentage of retirements in Account 368.2, Line Transformers – Overhead and Account 368.6, Line Transformers – Non-Network Housing, was due to the scheduled elimination of these older assets. The high percentage of retirements in Account 370, Meters, was the continued conversion of standard meters to smart meters. The high percentage of retirements for Account 390.21, Structures and Improvements – Leaseholds, was due to the end of the lease of the assets and need for the assets. The high retirements for Account 392.3, Transportation Equipment – Heavy Duty Trucks and Account 392.5, Transportation Equipment – Large Tankers/Tractors were due to the need to upgrade older assets in the vehicle fleet. The retirements for Account 391.20, Office Furniture and Equipment – Furniture; Account 391.6, Office Furniture and Equipment – Computers; Account 393, Stores Equipment and Account 394.4, Tools and Work Equipment – Construction Department were high due to amortization accounting for years with a higher number

of installations. The high additions for many accounts were due to the continued expansion throughout the system.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2019; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2019; and the book reserve as a percent of the plant balance as of December 31, 2019.

AMORTIZATION OF NET SALVAGE

The 2020 amortization amounts for net negative salvage of \$63,045,682 based on the experienced net salvage during the 5-year period 2015 through 2019. 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 2019, 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, 2017, DECEMBER 31, 2018 AND DECEMBER 31, 2019

	<u>2017</u>	<u>2018</u>	<u>2019</u>
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
INTANGIBLE PLANT - LICENSES	142,300.00	142,300.00	142,300.00
LAND	85,752,549.00	84,983,232.80	85,280,019.09
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	209,436,006.79	224,822,795.02	238,481,045.63
BOOK ACCRUED DEPRECIATION	83,688,354	109,127,895	138,497,731
BOOK RESERVE % OF O.C.	39.96%	48.54%	58.07%
ORIGINAL COST DEPRECIATED	125,747,653	115,694,900	99,983,315
ANNUAL DEPRECIATION EXPENSE	41,179,294	45,744,818	51,266,810
ANNUAL % OF O.C.	19.66%	20.35%	21.50%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	4,554,694,823.16	5,153,733,289.75	5,826,983,221.27
BOOK ACCRUED DEPRECIATION	592,257,213	628,569,136	689,932,250
BOOK RESERVE % OF O.C.	13.00%	12.20%	11.84%
ORIGINAL COST DEPRECIATED	3,962,437,610	4,525,164,154	5,137,050,969
ANNUAL DEPRECIATION EXPENSE	76,419,553	87,333,480	99,865,864
ANNUAL % OF O.C.	1.68%	1.69%	1.71%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	5,493,811,636.83	5,733,477,918.39	5,963,574,035.70
BOOK ACCRUED DEPRECIATION	1,792,481,118	1,752,606,937	1,823,737,174
BOOK RESERVE % OF O.C.	32.63%	30.57%	30.58%
ORIGINAL COST DEPRECIATED	3,701,330,520	3,980,870,980	4,139,836,862
ANNUAL DEPRECIATION EXPENSE	132,044,900	137,651,081	124,611,460
ANNUAL % OF O.C.	2.40%	2.40%	2.09%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	780,514,910.91	784,428,466.58	817,834,810.17
BOOK ACCRUED DEPRECIATION	268,952,705	297,293,089	344,107,206
BOOK RESERVE % OF O.C.	34.46%	37.90%	42.08%
ORIGINAL COST DEPRECIATED	511,562,204	487,135,379	473,727,603
ANNUAL DEPRECIATION EXPENSE	52,577,755	56,882,930	61,696,841
ANNUAL % OF O.C.	6.74%	7.25%	7.54%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	11,124,975,562.36	11,982,211,338.21	12,932,918,767.53
BOOK ACCRUED DEPRECIATION	2,737,379,390	2,787,597,057	2,996,274,361
BOOK RESERVE % OF O.C.	24.61%	23.26%	23.17%
ORIGINAL COST DEPRECIATED	8,301,077,987	9,108,865,413	9,850,598,749
ANNUAL DEPRECIATION EXPENSE	302,221,502	327,612,309	337,440,975
ANNUAL % OF O.C.	2.72%	2.73%	2.61%

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, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT							
INTANGIBLE PLANT							
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5-SQ	143,427,888.64	83,992,831	59,435,058	24,321,068	16.96
303.6	RF MESH AMR SOFTWARE	5-SQ	95,053,156.99	54,504,900	40,548,257	26,945,742	28.35
TOTAL INTANGIBLE PLANT			238,481,045.63	138,497,731	99,983,315	51,266,810	21.50
TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	223,533,564.19	54,026,046	169,507,518	2,648,517	1.18
352	STRUCTURES AND IMPROVEMENTS	65-R3	184,843,094.40	22,189,204	162,653,890	2,826,901	1.53
353	STATION EQUIPMENT	46-R1.5	2,011,436,197.99	251,968,701	1,759,467,497	43,793,385	2.18
354	TOWERS AND FIXTURES	75-R3	2,086,122,405.12	211,573,070	1,874,549,335	28,021,309	1.34
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,335,829.78	7,740,279	3,595,551	79,290	0.70
355	POLES AND FIXTURES	53-R0.5	148,539,267.13	(5,731,340)	154,270,607	3,960,996	2.67
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	13,063,333.24	4,744,899	8,318,434	134,239	1.03
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,057,650,488.42	120,295,790	937,354,698	16,598,161	1.57
357	UNDERGROUND CONDUIT	55-S4	11,847,460.31	4,432,175	7,415,285	173,314	1.46
358	UNDERGROUND CONDUCTORS AND DEVICES	45-S3	72,039,233.47	15,176,928	56,862,305	1,563,469	2.17
359	ROADS AND TRAILS	80-R4	6,572,347.22	3,516,498	3,055,849	66,283	1.01
TOTAL TRANSMISSION PLANT			5,826,983,221.27	689,932,250	5,137,050,969	99,865,864	1.71
DISTRIBUTION PLANT							
360.4	LAND RIGHTS	75-R4	78,826,266.88	35,962,221	42,864,046	805,365	1.02
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	39,466,462.70	15,832,799	23,633,664	461,421	1.17
362	STATION EQUIPMENT	52-R2	675,340,730.67	156,728,450	518,612,281	12,490,128	1.85
362.1	STATION EQUIPMENT - RF MESH	52-R2	10,249,009.03	381,595	9,867,414	197,733	1.93
363	ENERGY STORAGE EQUIPMENT	15-L3	621,594.95	15,544	606,051	41,797	6.72
364.2	POLES, TOWERS AND FIXTURES - TOWERS	65-R3	20,818,672.69	8,132,023	12,686,650	283,766	1.36
364.4	POLES, TOWERS AND FIXTURES - POLES	50-R0.5	1,254,885,654.09	348,295,836	906,589,818	22,434,224	1.79
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	65-S3	153,514.04	71,940	81,574	1,989	1.30
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3	38,590,767.19	22,115,549	16,475,218	359,184	0.93
365	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	1,213,873,380.36	284,846,851	929,026,529	21,991,665	1.81
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	50-R0.5	1,607,158.71	55,725	1,551,434	31,943	1.99
366	UNDERGROUND CONDUIT	65-R3	220,265,203.89	66,144,735	154,120,469	3,147,976	1.43
367	UNDERGROUND CONDUCTORS AND DEVICES	51-R2.5	643,667,246.41	221,218,767	422,448,479	10,930,514	1.70
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	314,797,269.61	119,430,786	195,366,484	10,250,247	3.26
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	229,492,090.82	92,407,517	137,084,574	4,651,699	2.03
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	72,183.20	61,632	10,551	2,340	3.24
369	SERVICES	50-R1.5	752,649,416.13	363,651,997	388,997,419	10,119,937	38.4
370.2	METERS - AMR	15-SQ	40,360,334.96	(1,325,752)	41,686,087	3,750,748	11.1
370.5	METERS - RF MESH AMR	15-SQ	280,201,635.13	29,737,120	250,464,515	19,014,739	6.79
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	319,228.36	141,586	177,642	20,608	8.6
371.4	AREA LIGHTING FIXTURES	23-L0.5	10,818,168.89	5,811,823	5,006,346	295,886	2.74
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	136,498,046.99	54,018,430	82,479,617	3,327,551	24.8
TOTAL DISTRIBUTION PLANT			5,963,574,035.70	1,823,737,174	4,139,836,862	124,611,460	2.09

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, 2019

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
GENERAL PLANT								
389.4	LAND RIGHTS	75-R4	4,398.53	2,090	2,309	78	1.77	
390.2	STRUCTURES AND IMPROVEMENTS							
	BUILDINGS - MAJOR	52-S0.5 *	398,639,709.13	129,565,775	269,073,935	15,534,617	3.90	
	BUILDINGS - MINOR	45-R3	4,021,597.03	1,507,616	2,513,981	116,366	2.89	
	TOTAL ACCOUNT 390.2		402,661,306.16	131,073,391	271,587,916	15,650,983	3.89	
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	52,802,255.31	16,690,138	36,112,117	1,761,656	3.34	
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	5-SQ	26,368,635.80	12,938,098	13,430,538	8,441,565	32.01	
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	24,357,924.29	11,534,171	12,823,753	1,293,156	5.31	
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	5,058,418.58	2,106,512	2,951,907	426,137	8.42	
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	105,175,118.28	61,696,496	43,478,622	23,553,597	22.39	
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	9-S3	9,078,002.04	6,901,987	2,176,015	345,204	3.80	
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	9-R1	19,283,531.24	10,182,543	9,100,988	1,552,171	8.05	
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	13-S3	88,918,292.93	55,174,588	33,743,705	4,362,708	4.91	
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	23-L2	8,863,859.88	3,290,539	5,573,321	361,024	4.07	
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-L4	2,751,351.26	1,197,660	1,553,691	209,283	7.61	
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-S3	526,575.09	456,625	69,950	30,172	5.73	
393.0	STORES EQUIPMENT	25-SQ	2,682,678.34	1,153,912	1,528,766	137,574	5.13	
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	4,421,111.43	3,098,566	1,322,545	266,932	6.04	
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	169,162.71	103,853	65,310	9,216	5.45	
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	1,083,675.27	627,151	456,524	60,870	5.62	
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	32,446,421.06	12,648,236	19,798,185	1,582,567	4.88	
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	2,297,454.84	871,991	1,425,464	118,737	5.17	
395.0	LABORATORY EQUIPMENT	20-SQ	4,513,449.28	2,616,622	1,896,827	221,563	4.91	
396.0	POWER OPERATED EQUIPMENT	16-R1	1,734,020.46	737,139	996,881	90,349	5.21	
397.0	COMMUNICATION EQUIPMENT	15-SQ	18,422,659.23	7,594,286	10,828,373	1,001,260	5.43	
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	4,214,508.16	1,410,612	2,803,896	220,039	5.22	
	TOTAL GENERAL PLANT		817,834,810.17	344,107,206	473,727,603	61,696,841	7.7	7.54
	TOTAL DEPRECIABLE PLANT		12,846,873,112.77	2,996,274,361	9,850,598,749	337,440,975	29.2	2.63
NONDEPRECIABLE PLANT								
301.0	ORGANIZATION		476,251.80					
302.0	FRANCHISES AND CONSENTS		147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		142,300.00					
350.2	LAND		56,953,918.69					
360.2	LAND		18,723,791.53					
389.2	LAND		9,602,308.87					
	TOTAL NONDEPRECIABLE PLANT		86,045,654.76					
	TOTAL UTILITY PLANT		12,932,918,767.53					

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

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2019

DEPRECIABLE GROUP		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
(1)		(2)	(3)	(4)	(5)	(6)	(7)
INTANGIBLE PLANT							
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	143,270,509.37	21,146,191.14	20,988,811.87		143,427,888.64	14.65
303.5	SMART METER SOFTWARE	1,290,324.73		1,290,324.73		0.00	100.00
303.6	RF MESH AMR SOFTWARE	80,261,960.92	14,791,196.07			95,053,156.99	0.00
TOTAL INTANGIBLE PLANT		224,822,795.02	35,937,387.21	22,279,136.60	0.00	238,481,045.63	
TRANSMISSION PLANT							
350.4	LAND RIGHTS	218,904,891.26	4,587,960.78		40,712.15	223,533,564.19	0.00
352	STRUCTURES AND IMPROVEMENTS	134,629,038.92	50,190,102.11	(23,953.37)		184,843,094.40	(0.02)
353	STATION EQUIPMENT	1,708,526,312.82	305,165,454.32	2,255,924.45	355.30	2,011,436,197.99	0.13
354	TOWERS AND FIXTURES	1,852,507,369.61	239,488,523.40	5,751,952.55	(121,535.34)	2,086,122,405.12	0.31
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,335,283.97	545.81			11,335,829.78	0.00
355	POLES AND FIXTURES	130,811,040.25	23,015,157.04	5,145,477.39	(141,452.77)	148,539,267.13	3.93
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,465,210.91	598,122.33			13,063,333.24	0.00
356	OVERHEAD CONDUCTORS AND DEVICES	994,242,724.01	71,850,714.44	8,442,595.66	(354.37)	1,057,650,488.42	0.85
357	UNDERGROUND CONDUIT	19,688,060.02	(7,840,599.71)			11,847,460.31	0.00
358	UNDERGROUND CONDUCTORS AND DEVICES	64,051,010.76	7,992,348.14	4,125.43		72,039,233.47	0.01
359	ROADS AND TRAILS	6,572,347.22				6,572,347.22	0.00
TOTAL TRANSMISSION PLANT		5,153,733,289.75	695,048,328.66	21,576,122.11	(222,275.03)	5,826,983,221.27	
DISTRIBUTION PLANT							
360.4	LAND RIGHTS	79,011,555.36	(178,729.17)	6,559.31		78,826,266.88	0.01
361	STRUCTURES AND IMPROVEMENTS	39,292,833.59	643,781.83	470,152.72		39,466,462.70	1.20
362	STATION EQUIPMENT	641,243,924.59	37,507,493.00	3,091,212.96	(319,473.96)	675,340,730.67	0.48
362.1	STATION EQUIPMENT - RF MESH	9,225,066.10	806,585.31		217,357.62	10,249,009.03	0.00
363	ENERGY STORAGE EQUIPMENT	0.00	621,594.95			621,594.95	0.00
364.2	POLES, TOWERS AND FIXTURES - TOWERS	20,299,269.95	552,092.44	154,224.11	121,534.41	20,818,672.69	0.76
364.4	POLES, TOWERS AND FIXTURES - POLES	1,214,433,839.39	45,116,866.55	4,806,504.62	141,452.77	1,254,885,654.09	0.40
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514.04				153,514.04	0.00
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	38,757,685.48	(164,336.55)	2,581.74		38,590,767.19	0.01
365	OVERHEAD CONDUCTORS AND DEVICES	1,146,816,882.10	68,690,706.25	1,634,207.99		1,213,873,380.36	0.14
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1,027,614.55	796,901.78		(217,357.62)	1,607,158.71	0.00
366	UNDERGROUND CONDUIT	212,488,502.51	7,907,850.93	131,149.55		220,265,203.89	0.06
367	UNDERGROUND CONDUCTORS AND DEVICES	625,082,756.34	20,189,075.03	1,604,584.96		643,667,246.41	0.26
368.2	LINE TRANSFORMERS - OVERHEAD	298,237,728.12	24,962,547.83	8,722,480.30	319,473.96	314,797,269.61	2.92
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	223,034,742.39	8,196,828.21	1,739,479.78		229,492,090.82	0.78
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	78,174.32	2.52	5,993.64		72,183.20	7.67
369	SERVICES	732,940,286.43	20,386,479.00	677,349.30		752,649,416.13	0.09
370	METERS	306,717,841.64	40,818,597.98	26,974,469.53		320,561,970.09	8.79
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36				319,228.36	0.00
371.4	AREA LIGHTING FIXTURES	10,097,079.84	94,153.18	101,536.45	728,472.32	10,818,168.89	1.01
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	134,219,393.29	6,946,526.12	3,939,400.10	(728,472.32)	136,498,046.99	2.94
TOTAL DISTRIBUTION PLANT		5,733,477,918.39	283,895,017.19	54,061,887.06	262,987.18	5,963,574,035.70	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2019

DEPRECIABLE GROUP		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
(1)		(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT							
389.4	LAND RIGHTS	4,398.53				4,398.53	0.00
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	396,813,404.48	9,723,435.21	3,498,964.15	(376,569.38)	402,661,306.16	0.88
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	931,820.60		931,820.60		0.00	100.00
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	51,774,094.05	1,077,223.57	425,631.69	376,569.38	52,802,255.31	0.82
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	23,122,338.29	3,246,297.51			26,368,635.80	0.00
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	23,371,274.32	2,558,601.47	1,571,951.50		24,357,924.29	6.73
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,115,098.02	966,318.39	22,997.83		5,058,418.58	0.56
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	93,320,990.84	15,098,866.67	3,244,739.23		105,175,118.28	3.48
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	8,044,796.93	1,033,205.11			9,078,002.04	0.00
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	17,842,894.67	1,466,147.12	25,510.55		19,283,531.24	0.14
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	86,824,496.77	3,173,858.22	1,080,062.06		88,918,292.93	1.24
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	8,270,185.58	806,124.95	212,450.65		8,863,859.88	2.57
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,706,373.13	324,870.12	279,891.99		2,751,351.26	10.34
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	526,575.09				526,575.09	0.00
393	STORES EQUIPMENT	2,308,537.55	468,087.04	93,946.25		2,682,678.34	4.07
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	4,542,464.24		121,352.81		4,421,111.43	2.67
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	169,162.71				169,162.71	0.00
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,253,451.20		169,775.93		1,083,675.27	13.54
394.6	TOOLS AND WORK EQUIPMENT - OTHER	30,003,804.26	2,163,865.26	(278,751.54)		32,446,421.06	(0.93)
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,235,659.73	67,195.46	5,400.35		2,297,454.84	0.24
395	LABORATORY EQUIPMENT	4,513,449.28				4,513,449.28	0.00
396	POWER OPERATED EQUIPMENT	1,734,020.46				1,734,020.46	0.00
397	COMMUNICATION EQUIPMENT	16,089,069.74	2,374,185.48	40,595.99		18,422,659.23	0.25
398	MISCELLANEOUS EQUIPMENT	3,910,106.11	304,402.05			4,214,508.16	0.00
TOTAL GENERAL PLANT		784,428,466.58	44,852,683.63	11,446,340.04	0.00	817,834,810.17	
TOTAL DEPRECIABLE PLANT		11,896,462,469.74	1,059,733,416.69	109,363,485.81	40,712.15	12,846,873,112.77	
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
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES	142,300.00				142,300.00	0.00
350.2	LAND	56,630,968.99	19,330.03		303,619.67	56,953,918.69	0.00
360.2	LAND	18,749,954.94	(43.65)	26,119.76		18,723,791.53	0.14
389.2	LAND	9,602,308.87				9,602,308.87	0.00
TOTAL INTANGIBLE PLANT		85,748,868.47	19,286.38	26,119.76	303,619.67	86,045,654.76	
TOTAL PLANT IN SERVICE		11,982,211,338.21	1,059,752,703.07	109,389,605.57	344,332.00	12,932,918,767.53	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2019

	BOOK RESERVE	ANNUAL	RETIREMENTS	AMORTIZATION	GROSS	COST OF	MISCELLANEOUS	BOOK RESERVE	BOOK RESERVE
DEPRECIABLE GROUP	AT	ACCRUALS		OF NET SALVAGE	SALVAGE	REMOVAL	DEBITS AND	AT	AS A PERCENT
(1)	BEGINNING OF YEAR	(3)	(4)	(5)	(6)	(7)	CREDITS	END OF YEAR	OF ORIGINAL
	(2)						(8)	(9)	COST
									(10)
INTANGIBLE PLANT									
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	75,236,137	29,727,378	20,988,812			18,128	83,992,831	58.56
303.5	SMART METER SOFTWARE	1,230,360	59,963	1,290,325			2	0	-
303.6	RF MESH AMR SOFTWARE	32,661,398	21,843,502					54,504,900	57.34
	TOTAL INTANGIBLE PLANT	109,127,895	51,630,843	22,279,137	0	0	18,130	138,497,731	
TRANSMISSION PLANT									
350.4	LAND RIGHTS	51,487,670	2,538,376					54,026,046	24.17
352	STRUCTURES AND IMPROVEMENTS	20,148,743	2,299,667	(23,953)	(18,115)	60,917	325,961	22,189,204	12.00
353	STATION EQUIPMENT	215,910,513	41,183,122	2,255,924	5,140,742	172,175	8,181,930	251,968,701	12.53
354	TOWERS AND FIXTURES	193,800,318	25,544,475	5,751,953	5,892,728	99,072	7,993,477	211,573,070	10.14
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY		61,807					7,740,279	68.28
355	POLES AND FIXTURES	2,062,274	2,818,431	5,145,477	5,704,845	84,613	11,177,907	(5,731,340)	(3.86)
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY		4,620,699					4,744,899	36.32
356	OVERHEAD CONDUCTORS AND DEVICES	111,770,660	15,030,951	8,442,596	12,614,378	207,989	10,885,590	120,295,790	11.37
357	UNDERGROUND CONDUIT	4,113,210	167,829		151,137			4,432,175	37.41
358	UNDERGROUND CONDUCTORS AND DEVICES	13,520,996	1,562,596	4,125	97,461			15,176,928	21.07
359	ROADS AND TRAILS	3,455,581	60,205		711			3,516,498	53.50
	TOTAL TRANSMISSION PLANT	628,569,136	91,391,659	21,576,122	29,583,887	624,766	38,564,864	(96,212)	689,932,250
DISTRIBUTION PLANT									
360.4	LAND RIGHTS	35,178,426	791,572	6,559	(1,937)		(719)	35,962,221	45.62
361	STRUCTURES AND IMPROVEMENTS	16,130,221	433,725	470,153	57,563		471,505	15,832,799	40.12
362	STATION EQUIPMENT	147,460,053	11,997,084	3,091,213	1,958,738	(7,366)	2,303,835	156,728,450	23.21
362.1	STATION EQUIPMENT - RF MESH		186,215					381,595	3.72
363	ENERGY STORAGE EQUIPMENT	0	15,544					15,544	2.50
364.2	POLES, TOWERS AND FIXTURES - TOWERS	7,987,624	267,794	154,224	13,261	0	525	8,132,023	39.06
364.4	POLES, TOWERS AND FIXTURES - POLES	330,408,090	20,716,750	4,806,505	17,507,531	339,707	15,947,856	348,295,836	27.76
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS		1,879					71,940	46.86
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	21,772,222	347,690	2,582	(1,937)		(156)	22,115,549	57.31
365	OVERHEAD CONDUCTORS AND DEVICES	267,087,619	21,274,453	1,634,208	2,544,230	38,471	4,463,714	284,846,851	23.47
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH		26,547					55,725	3.47
366	UNDERGROUND CONDUIT	63,316,020	3,089,064	131,150	229,607	(75)	358,732	66,144,735	30.03
367	UNDERGROUND CONDUCTORS AND DEVICES	212,402,451	10,307,065	1,604,585	579,309	(1,053)	464,421	221,218,767	34.37
368.2	LINE TRANSFORMERS - OVERHEAD	118,849,679	9,184,781	8,722,480	1,496,322	(35,919)	1,355,793	119,430,786	37.94
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	89,878,500	4,430,044	1,739,480	157,984		306,266	92,407,517	40.27
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING		65,326	2,300	5,994			61,632	85.38
369	SERVICES	354,432,690	9,784,260	677,349	554,832	3,955	446,390	363,651,997	48.32
370.2	METERS - AMR	7,662,541	17,283,946	26,974,470	654,059	392,040	68,616	(1,325,752)	(3.28)
370.5	METERS - RF MESH AMR	18,705,736	17,508,859		33,845	158,400	6,944,974	29,737,120	10.61
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	122,860	18,726					141,586	44.35
371.4	AREA LIGHTING FIXTURES	5,938,634	227,944	101,536	5,981		632,883	5,811,823	53.72
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	54,913,626	3,336,434	3,939,400	135,191	8,915	62,654	54,018,430	39.57
	TOTAL DISTRIBUTION PLANT	1,752,606,937	131,232,677	54,061,887	25,924,580	897,076	33,827,289	965,078	1,823,737,174

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2019

DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUALS	RETIREMENTS	AMORTIZATION OF NET SALVAGE	GROSS SALVAGE	COST OF REMOVAL	MISCELLANEOUS DEBITS AND CREDITS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PLANT									
389.4	LAND RIGHTS	2,016	74					2,090	47.52
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	114,998,572	19,970,003	3,498,964	413,987	738,043	(72,163)	131,073,391	32.55
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	879,258	52,564	931,821			(1)	0	-
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	15,253,144	1,647,493	425,632	238,869	95,900	72,163	16,690,138	31.61
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIPM	7,877,001	5,061,097					12,938,098	49.07
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	11,907,817	1,202,085	1,571,952	(163)	3,617		11,534,171	47.35
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,849,473	279,588	22,998	449			2,106,512	41.64
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	44,529,015	20,412,675	3,244,739	86	540		61,696,496	58.66
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6,704,412	197,592		(17)			6,901,987	76.03
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8,764,661	1,452,306	25,511	(8,914)			10,182,543	52.80
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	52,542,779	4,154,571	1,080,062	(1,087,221)	644,521		55,174,588	62.05
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	3,148,343	354,900	212,451	(253)			3,290,539	37.12
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,204,683	272,869	279,892				1,197,660	43.53
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	398,433	58,192					456,625	86.72
393	STORES EQUIPMENT	1,129,452	118,406	93,946				1,153,912	43.01
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,971,165	248,754	121,353				3,098,566	70.09
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	94,803	9,050					103,853	61.39
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	740,459	56,468	169,776				627,151	57.87
394.6	TOOLS AND WORK EQUIPMENT - OTHER	10,725,611	1,538,029	(278,752)	(0)	105,844		12,648,236	38.98
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	761,638	115,754	5,400				871,991	37.95
395	LABORATORY EQUIPMENT	2,382,448	234,174					2,616,622	57.97
396	POWER OPERATED EQUIPMENT	642,773	94,366					737,139	42.51
397	COMMUNICATION EQUIPMENT	6,586,149	1,071,605	40,596	193	23,065		7,594,286	41.22
398	MISCELLANEOUS EQUIPMENT	1,198,984	206,426		5,201			1,410,612	33.47
	TOTAL GENERAL PLANT	297,293,089	58,809,039	11,446,340	(437,782)	750,366	861,164	(1)	344,107,206
	TOTAL DEPRECIABLE PLANT	2,787,597,057	333,064,218	109,363,486	55,070,686	2,272,207	73,253,317	886,995	2,996,274,361

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2020

ACCOUNT	2015		2016		2017		2018		2019		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
352		4,289.28	939,758.37	521,235.04	337,547.56	570,126.12	(68,925.18)	11,310.17	60,916.58	325,960.53	(163,623.81)	(32,725)
353	(11,180.20)	615,114.63	2,719,158.60	9,593,579.12	985,647.64	9,455,306.48	(38,689.32)	8,988,261.47	172,175.02	8,181,930.05	(33,007,080.01)	(6,601,416)
354	23,280.60	1,352,063.35	346,068.68	12,881,587.84	54,297.41	3,756,150.75	163,998.02	9,444,984.21	99,071.53	7,993,477.34	(34,741,547.25)	(6,948,309)
355	2,475.48	1,888,255.08	53,058.24	2,545,188.30	59,382.11	8,891,569.11	81,715.97	11,980,645.23	84,613.28	11,177,906.64	(36,202,319.28)	(7,240,464)
356	20,373.56	4,439,419.02	1,042,961.01	28,842,364.48	229,442.19	7,876,930.03	195,235.59	14,036,825.40	207,989.15	10,885,589.55	(64,385,126.98)	(12,877,025)
357		12,746.68	27,988.90	20.25	86,554.16	857,949.16		(489.57)			(755,683.46)	(151,137)
358			3,988.98		160,182.10	635,461.87		(2,143.61)			(469,147.18)	(93,829)
359			7.00	3,550.96		13.57					(3,557.53)	(712)
360.4		(9,938.61)								(719.49)	10,658.10	2,132
361		8,694.13	26.90	271,793.34	98.37	5,376.49		(0.38)		471,504.96	(757,243.27)	(151,449)
362	(2,879.35)	1,202,271.55	176,382.88	3,773,984.13	225,649.07	3,724,689.37	(1,874.13)	1,053,155.41	(7,365.72)	2,303,835.28	(11,668,022.99)	(2,333,605)
364.2		6,205.36		32,864.72		41.66	0.06	27,193.45	0.04	524.85	(66,829.94)	(13,366)
364.4	552,411.23	13,851,656.07	187,290.92	21,892,827.54	496,662.76	17,952,794.81	150,565.20	21,679,557.23	339,706.74	15,947,856.41	(89,598,055.21)	(17,919,611)
364.8		(9,938.61)								(156.23)	10,094.84	2,019
365	19,237.85	1,210,340.21	199,321.75	3,639,549.83	43,788.33	3,841,796.82	9,281.76	6,221,040.90	38,471.17	4,463,714.35	(19,066,341.25)	(3,813,268)
366	1,640.07	81,606.30	(236.39)	493,175.61	160.51	96,901.38	17,864.78	445,163.52	(74.70)	358,731.71	(1,456,224.25)	(291,245)
367	3,462.10	356,465.06	6,770.23	1,281,119.61	836.88	504,858.03	4,107.43	551,138.06	(1,052.59)	464,420.79	(3,143,877.50)	(628,776)
368.2	(81,234.24)	831,632.00	(48,962.11)	1,544,025.34	(82,995.25)	1,509,671.23	(50,717.28)	1,188,665.72	(35,918.94)	1,355,793.22	(6,729,615.33)	(1,345,923)
368.4	5,521.90	35,343.35	340,620.15		86,681.67			218,456.49		306,266.46	(981,846.22)	(196,369)
369	3,224.36	267,189.74	(557.39)	880,473.07	411.15	389,369.56	(5,652.65)	775,233.03	3,955.13	446,390.45	(2,757,275.25)	(551,455)
370.2		1,261,210.70		736,020.00	(634.10)	454,192.51	309,002.89	577,616.40	392,040.00	68,616.26	(2,397,247.08)	(479,449)
370.5								169,226.78	158,400.00	6,944,973.67	(6,955,800.45)	(1,391,160)
371.4		7,844.00		664.22		619.27		10,683.04		632,882.54	(652,693.07)	(130,539)
373.2	63,255.36	218,167.84	(4,206.16)	161,169.18	344.64	131,208.76	4,508.07	181,275.29	8,915.00	62,653.57	(681,657.73)	(136,332)
390.2		1,118.50		633,225.80		1,098,175.18	382,825.38	451,753.10		738,043.01	(2,539,490.21)	(507,898)
390.4				867,883.14		122,671.09		202,292.59		95,900.00	(1,288,746.82)	(257,749)
391.2							813.00			3,616.72	(2,803.72)	(561)
391.4						49.84		2,196.00			(2,245.84)	(449)
391.6								427.98		539.93	(967.91)	(194)
392.1			85.12					85.12			85.12	17
392.2			44,568.06					44,568.06			44,568.06	8,914
392.3			2,440,823.58		1,206,619.00		832,220.00		644,521.40		5,124,183.98	1,024,837
392.4			1,265.00					1,265.00			1,265.00	253
394.6									105,844.31		105,844.31	21,169
397								965.05		23,064.50	(24,029.55)	(4,806)
398			1,485.00	24,889.47		2,605.99					(26,010.46)	(5,202)
TOTAL	599,588.72	27,631,755.63	8,137,047.17	90,961,811.14	3,803,994.53	61,965,210.75	1,986,279.59	78,215,432.96	2,272,207.40	73,253,317.07	(315,228,410.14)	(63,045,682)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).