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E-File

April 15, 2021

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, 2020
Docket No. M-110500.F2021ADR**

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, 2020. 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 15, 2021, 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 Rates and Revenue Manager at (610) 774-2070.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kimberly A. Klock". The signature is fluid and cursive, with the first name being the most prominent.

Kimberly A. Klock

Enclosures

cc via email: Mr. John VanZant
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, 2020
DOCKET NO. M-110500.F2021ADR

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020
DOCKET NO. M-110500.F2021ADR

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, 2018, December 31, 2019 and December 31, 2020; a calculation of remaining life depreciation accrual rates as of December 31, 2020; the 2020 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 2021, based on experience for the period 2016 through 2020, 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 2019.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2018, December 31, 2019

and December 31, 2020. 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 slightly from December 31, 2018 to December 31, 2019 due to continued growth of software applications. The rate decreased from December 31, 2019 to December 31, 2020 due to higher reserve to plant ratio. 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 is basically unchanged from December 31, 2019 to December 31, 2020. The composite annual accrual rate decreased for Distribution Plant from December 31, 2018 to December 31, 2019 primarily due to the replacement program in Account 370, Meters. The composite rate from December 31, 2019 to December 31, 2020 is basically unchanged. The composite rate for General Plant increased from December 31, 2018 to December 31, 2019 due to high growth in the short-lived asset classes. The composite rate decreased from December 31, 2019 to December 31, 2020 due to low growth and a higher reserve to plant ratio.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account as of December 31, 2020. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2020. A review of any unusual entries is set forth in the section “2020 Plant and Reserve Activity”, beginning on page 7. Table 5 sets forth the net salvage accruals for 2021, as determined by the 5-year amortization of the experience during the prior 5-year period 2016 through 2020.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2020 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2020 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, 2020, 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 AS OF DECEMBER 31, 2020

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	7,780.41	7,366	7,780			
1927	34,374.93	32,223	34,375			
1928	36,375.28	33,764	36,375			
1929	19,622.31	18,037	19,622			
1930	24,544.40	22,340	24,544			
1931	19,270.75	17,371	19,271			
1932	4,269.25	3,812	4,269			
1933	7,453.38	6,590	7,453			
1934	9,323.27	8,165	9,323			
1935	10,005.77	8,681	10,006			
1936	1,885,450.07	1,620,356	1,885,450			
1937	233,447.50	198,711	233,448			
1938	116,978.03	98,636	116,978			
1939	136,367.07	113,894	136,367			
1940	162,619.43	134,519	162,619			
1941	240,113.98	196,701	240,114			
1942	126,885.47	102,955	126,885			
1943	213,401.17	171,446	213,401			
1944	809,796.62	644,112	809,797			
1945	455,401.70	358,674	455,402			
1946	780,597.87	608,554	780,598			
1947	947,999.76	731,477	948,000			
1948	441,425.24	337,072	438,154	3,271	11.82	277
1949	325,641.26	246,055	319,843	5,798	12.22	474
1950	357,361.73	267,164	347,282	10,080	12.62	799
1951	552,227.28	408,427	530,907	21,320	13.02	1,637
1952	775,699.31	567,346	737,483	38,216	13.43	2,846
1953	654,126.81	473,065	614,929	39,198	13.84	2,832
1954	645,584.81	461,593	600,017	45,568	14.25	3,198
1955	1,211,950.38	856,364	1,113,173	98,777	14.67	6,733
1956	1,199,062.96	837,186	1,088,244	110,819	15.09	7,344
1957	1,113,229.04	767,905	998,187	115,042	15.51	7,417
1958	1,010,925.91	688,845	895,418	115,508	15.93	7,251
1959	1,519,097.15	1,022,049	1,328,544	190,553	16.36	11,647
1960	1,424,142.49	945,631	1,229,210	194,932	16.80	11,603
1961	1,618,849.13	1,060,994	1,379,168	239,681	17.23	13,911
1962	1,614,133.68	1,043,699	1,356,687	257,447	17.67	14,570
1963	2,353,676.51	1,500,704	1,950,740	402,937	18.12	22,237
1964	2,468,676.06	1,551,810	2,017,172	451,504	18.57	24,314
1965	2,936,156.95	1,819,243	2,364,803	571,354	19.02	30,040
1966	3,102,931.40	1,894,029	2,462,016	640,915	19.48	32,901

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, 2020

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 50-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,823,562.23	2,298,726	2,988,075	835,487	19.94	41,900
1968	3,913,518.15	2,316,803	3,011,573	901,945	20.40	44,213
1969	5,561,428.48	3,240,088	4,211,736	1,349,692	20.87	64,671
1970	5,045,863.25	2,891,280	3,758,326	1,287,537	21.35	60,306
1971	5,560,492.54	3,132,781	4,072,249	1,488,244	21.83	68,174
1972	7,585,294.00	4,200,736	5,460,466	2,124,828	22.31	95,241
1973	12,512,804.93	6,806,966	8,848,260	3,664,545	22.80	160,726
1974	9,818,755.13	5,245,179	6,818,120	3,000,635	23.29	128,838
1975	10,552,193.89	5,531,460	7,190,251	3,361,943	23.79	141,317
1976	11,761,359.95	6,045,339	7,858,234	3,903,126	24.30	160,622
1977	11,603,525.21	5,848,177	7,601,946	4,001,579	24.80	161,354
1978	12,545,558.23	6,192,488	8,049,511	4,496,047	25.32	177,569
1979	12,358,899.40	5,974,292	7,765,881	4,593,018	25.83	177,817
1980	12,067,656.01	5,708,001	7,419,734	4,647,922	26.35	176,392
1981	10,502,267.92	4,856,249	6,312,556	4,189,712	26.88	155,867
1982	10,400,089.53	4,698,760	6,107,839	4,292,251	27.41	156,594
1983	10,346,398.38	4,564,831	5,933,747	4,412,651	27.94	157,933
1984	13,444,361.15	5,786,453	7,521,712	5,922,649	28.48	207,958
1985	13,964,842.42	5,859,648	7,616,857	6,347,985	29.02	218,745
1986	16,163,325.94	6,604,335	8,584,864	7,578,462	29.57	256,289
1987	17,334,253.74	6,892,099	8,958,923	8,375,331	30.12	278,065
1988	16,086,799.95	6,215,940	8,079,995	8,006,805	30.68	260,978
1989	16,058,178.36	6,025,029	7,831,833	8,226,345	31.24	263,327
1990	17,489,522.72	6,366,186	8,275,298	9,214,225	31.80	289,756
1991	18,575,856.30	6,553,562	8,518,865	10,056,991	32.36	310,785
1992	17,803,791.51	6,078,214	7,900,968	9,902,824	32.93	300,723
1993	20,200,649.79	6,662,174	8,660,047	11,540,603	33.51	344,393
1994	19,585,800.58	6,236,119	8,106,226	11,479,575	34.08	336,842
1995	20,424,502.15	6,266,237	8,145,376	12,279,126	34.66	354,274
1996	15,960,758.64	4,711,616	6,124,550	9,836,209	35.24	279,121
1997	17,207,773.34	4,880,125	6,343,592	10,864,181	35.82	303,299
1998	15,762,264.50	4,284,183	5,568,937	10,193,328	36.41	279,960
1999	21,132,502.66	5,494,451	7,142,144	13,990,359	37.00	378,118
2000	23,100,039.55	5,733,430	7,452,789	15,647,251	37.59	416,261
2001	20,862,473.58	4,931,889	6,410,879	14,451,595	38.18	378,512
2002	29,184,050.73	6,554,738	8,520,393	20,663,658	38.77	532,981
2003	22,839,698.17	4,860,288	6,317,806	16,521,892	39.36	419,764
2004	22,255,709.58	4,468,946	5,809,107	16,446,603	39.96	411,577
2005	22,569,304.14	4,261,085	5,538,912	17,030,392	40.56	419,881
2006	31,619,317.82	5,590,295	7,266,730	24,352,588	41.16	591,657
2007	29,617,138.04	4,880,904	6,344,605	23,272,533	41.76	557,292

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, 2020

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	29,338,068.21	4,482,857	5,827,190	23,510,878	42.36	555,025
2009	31,538,849.06	4,440,670	5,772,352	25,766,497	42.96	599,779
2010	37,539,926.37	4,835,143	6,285,121	31,254,805	43.56	717,512
2011	54,893,533.20	6,400,586	8,320,014	46,573,519	44.17	1,054,415
2012	62,409,270.19	6,515,528	8,469,425	53,939,845	44.78	1,204,552
2013	55,123,750.05	5,093,435	6,620,870	48,502,880	45.38	1,068,816
2014	49,309,495.00	3,954,621	5,140,545	44,168,950	45.99	960,403
2015	47,529,151.11	3,222,476	4,188,842	43,340,309	46.61	929,850
2016	48,933,738.43	2,720,716	3,536,613	45,397,125	47.22	961,396
2017	46,163,146.55	2,003,481	2,604,291	43,558,856	47.83	910,702
2018	41,907,933.07	1,299,146	1,688,738	40,219,195	48.45	830,118
2019	73,389,324.24	1,365,041	1,774,394	71,614,930	49.07	1,459,444
2020	51,266,018.24	317,849	413,166	50,852,852	49.69	1,023,402
	1,296,151,762.83	284,289,216	369,145,527	927,006,236		22,997,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 1.77

2020 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 2020. Table 3 sets forth the original cost as of December 31, 2019, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2020; 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 368.6, Line Transformers – Non-Network Housing, was due to the scheduled elimination of these older assets. The high percentage of retirements for Account 390.2, Structures and Improvements, was due to the need to upgrade service centers to meet operational needs. The high retirements for Account 392.1, Transportation Equipment – Automobiles; Account 392.6, Transportation Equipment – Large Crane Trucks; and Account 396, Power Operated Equipment were due to the need to upgrade older assets. The retirements for Account 391.6, Office Furniture and Equipment – Computers; Account 393, Stores Equipment; Account 394.2, Tools and Work Equipment – Tools; 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, 2020; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31,

2020; and the book reserve as a percent of the plant balance as of December 31, 2020.

AMORTIZATION OF NET SALVAGE

The 2021 amortization amounts for net negative salvage of \$75,153,887 based on the experienced net salvage during the 5-year period 2016 through 2020. 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 2020, 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, 2018, DECEMBER 31, 2019 AND DECEMBER 31, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</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	46,959.00
LAND	84,983,232.80	85,280,019.09	72,208,963.44
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	224,822,795.02	238,481,045.63	268,781,833.11
BOOK ACCRUED DEPRECIATION	109,127,895	138,497,731	166,377,356
BOOK RESERVE % OF O.C.	48.54%	58.07%	61.90%
ORIGINAL COST DEPRECIATED	115,694,900	99,983,315	102,404,477
ANNUAL DEPRECIATION EXPENSE	45,744,818	51,266,810	46,410,296
ANNUAL % OF O.C.	20.35%	21.50%	17.27%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	5,153,733,289.75	5,826,983,221.27	6,502,191,742.31
BOOK ACCRUED DEPRECIATION	628,569,136	689,932,250	752,287,240
BOOK RESERVE % OF O.C.	12.20%	11.84%	11.57%
ORIGINAL COST DEPRECIATED	4,525,164,154	5,137,050,969	5,749,904,503
ANNUAL DEPRECIATION EXPENSE	87,333,480	99,865,864	111,481,937
ANNUAL % OF O.C.	1.69%	1.71%	1.71%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	5,733,477,918.39	5,963,574,035.70	6,203,477,604.16
BOOK ACCRUED DEPRECIATION	1,752,606,937	1,823,737,174	1,920,172,986
BOOK RESERVE % OF O.C.	30.57%	30.58%	30.95%
ORIGINAL COST DEPRECIATED	3,980,870,980	4,139,836,862	4,283,304,618
ANNUAL DEPRECIATION EXPENSE	137,651,081	124,611,460	129,649,731
ANNUAL % OF O.C.	2.40%	2.09%	2.09%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	784,428,466.58	817,834,810.17	817,352,910.01
BOOK ACCRUED DEPRECIATION	297,293,089	344,107,206	357,589,328
BOOK RESERVE % OF O.C.	37.90%	42.08%	43.75%
ORIGINAL COST DEPRECIATED	487,135,379	473,727,603	459,763,584
ANNUAL DEPRECIATION EXPENSE	56,882,930	61,696,841	56,576,953
ANNUAL % OF O.C.	7.25%	7.54%	6.92%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	11,982,211,338.21	12,932,918,767.53	13,864,683,347.70
BOOK ACCRUED DEPRECIATION	2,787,597,057	2,996,274,361	3,196,426,910
BOOK RESERVE % OF O.C.	23.26%	23.17%	23.05%
ORIGINAL COST DEPRECIATED	9,108,865,413	9,850,598,749	10,595,377,182
ANNUAL DEPRECIATION EXPENSE	327,612,309	337,440,975	344,118,917
ANNUAL % OF O.C.	2.73%	2.61%	2.48%

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, 2020

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2020	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	160,926,032.68	85,387,805	75,538,228	25,522,934	3.0	15.86
303.6	RF MESH AMR SOFTWARE	5-SQ	107,855,800.43	80,989,551	26,866,249	20,887,362	1.3	19.37
TOTAL INTANGIBLE PLANT			268,781,833.11	166,377,356	102,404,477	46,410,296	2.2	17.27
TRANSMISSION PLANT								
350.4	LAND RIGHTS	80-S4	231,534,942.60	56,636,988	174,897,955	2,752,309	63.5	1.19
352	STRUCTURES AND IMPROVEMENTS	65-R3	218,247,353.28	23,676,611	194,570,742	3,422,991	56.8	1.57
353	STATION EQUIPMENT	46-R1.5	2,121,604,005.20	282,786,948	1,838,817,057	46,143,490	39.8	2.17
354	TOWERS AND FIXTURES	75-R3	2,330,311,908.65	234,183,333	2,096,128,576	31,420,115	66.7	1.35
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,469,409.81	7,801,702	3,667,708	81,330	45.1	0.71
355	POLES AND FIXTURES	53-R0.5	188,141,428.79	(18,683,478)	206,824,907	5,170,489	40.0	2.75
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	13,272,325.69	4,875,938	8,396,388	137,085	61.2	1.03
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,250,818,138.83	135,344,561	1,115,473,578	19,562,198	57.0	1.56
357	UNDERGROUND CONDUIT	55-S4	19,372,850.79	4,730,294	14,642,557	308,473	47.5	1.59
358	UNDERGROUND CONDUCTORS AND DEVICES	45-S3	110,842,644.42	17,358,039	93,484,605	2,417,066	38.7	2.18
359	ROADS AND TRAILS	80-R4	6,576,734.25	3,576,304	3,000,430	66,391	45.2	1.01
TOTAL TRANSMISSION PLANT			6,502,191,742.31	752,287,240	5,749,904,503	111,481,937	51.6	1.71
DISTRIBUTION PLANT								
360.4	LAND RIGHTS	75-R4	78,771,008.92	36,720,072	42,050,937	805,825	52.2	1.02
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	46,362,816.89	16,278,962	30,083,855	558,807	53.8	1.21
362	STATION EQUIPMENT	52-R2	711,893,661.27	166,907,652	544,986,009	13,183,418	41.3	1.85
362.1	STATION EQUIPMENT - RF MESH	52-R2	14,782,905.59	613,179	14,169,727	284,823	49.7	1.93
363	ENERGY STORAGE EQUIPMENT	15-L3	621,594.95	55,143	566,452	41,959	13.5	6.75
364.2	POLES, TOWERS AND FIXTURES - TOWERS	65-R3	21,837,681.05	8,424,955	13,412,726	298,797	44.9	1.37
364.4	POLES, TOWERS AND FIXTURES - POLES	50-R0.5	1,296,151,762.83	369,145,527	927,006,236	22,997,537	40.3	1.77
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	65-S3	153,514.04	73,777	79,737	1,991	40.0	1.30
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3	38,661,419.40	22,451,700	16,209,719	359,965	45.0	0.93
365	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	1,279,811,958.62	300,344,911	979,467,048	23,251,045	42.1	1.82
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	50-R0.5	1,699,472.80	85,418	1,614,055	33,618	48.0	1.98
366	UNDERGROUND CONDUIT	65-R3	227,329,601.56	68,964,616	158,364,986	3,256,510	48.6	1.43
367	UNDERGROUND CONDUCTORS AND DEVICES	51-R2.5	680,395,118.41	229,641,574	450,753,544	11,711,675	38.5	1.72
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	335,891,295.32	121,805,295	214,086,000	11,014,253	19.4	3.28
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	235,050,521.26	95,338,264	139,712,257	4,784,753	29.2	2.04
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	52,968.31	44,537	8,431	1,735	4.9	3.28
369	SERVICES	50-R1.5	760,536,808.78	373,443,682	387,093,127	10,213,676	37.9	1.34
370.2	METERS - AMR	15-SQ	40,360,334.96	1,841,476	38,518,859	3,806,253	10.1	9.43
370.5	METERS - RF MESH AMR	15-SQ	280,144,972.13	45,609,906	234,535,066	19,240,213	12.2	6.87
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	319,228.36	158,526	160,702	19,603	8.2	6.14
371.4	AREA LIGHTING FIXTURES	23-L0.5	11,320,611.87	5,966,270	5,354,342	322,042	16.6	2.84
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	141,328,346.84	56,257,544	85,070,803	3,461,233	24.6	2.45
TOTAL DISTRIBUTION PLANT			6,203,477,604.16	1,920,172,986	4,283,304,618	129,649,731	33.0	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, 2020

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2020	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	1,993.78	(243)	2,237	124	18.0	6.22
390.2	STRUCTURES AND IMPROVEMENTS							
	BUILDINGS - MAJOR	52-S0.5 *	407,731,292.44	137,509,753	270,221,544	16,726,341	16.2	4.10
	BUILDINGS - MINOR	45-R3	4,026,265.26	1,591,183	2,435,082	115,371	21.1	2.87
	TOTAL ACCOUNT 390.2		<u>411,757,557.70</u>	<u>139,100,936</u>	<u>272,656,626</u>	<u>16,841,712</u>	16.2	4.09
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	53,402,362.64	18,289,048	35,113,315	1,755,584	20.0	3.29
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	5-SQ	30,358,264.26	19,779,111	10,579,153	8,213,822	1.3	27.06
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	25,423,326.48	11,822,858	13,600,468	1,336,358	10.2	5.26
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	4,952,915.95	2,333,235	2,619,681	441,014	5.9	8.90
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	83,948,761.34	51,962,751	31,986,010	16,732,203	1.9	19.93
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	9-S3	8,457,338.22	6,217,711	2,239,627	444,623	5.0	5.26
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	9-R1	18,939,255.64	11,237,529	7,701,727	1,454,032	5.3	7.68
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	13-S3	93,154,043.66	58,762,390	34,391,654	4,901,112	7.0	5.26
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	23-L2	8,992,255.90	3,594,229	5,398,027	361,949	14.9	4.03
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-L4	2,366,975.08	1,421,920	945,055	152,795	6.2	6.46
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-S3	473,896.77	428,028	45,869	22,375	2.1	4.72
393.0	STORES EQUIPMENT	25-SQ	2,364,283.47	959,711	1,404,572	106,884	13.1	4.52
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	4,315,607.21	3,232,685	1,082,922	266,579	4.1	6.18
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	149,939.39	79,358	70,581	8,897	7.9	5.93
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	1,083,675.27	681,335	402,340	61,898	6.5	5.71
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	32,547,837.39	12,818,492	19,729,345	1,613,383	12.2	4.96
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	2,288,026.41	949,965	1,338,061	118,848	11.3	5.19
395.0	LABORATORY EQUIPMENT	20-SQ	4,496,631.51	2,833,847	1,662,785	213,674	7.8	4.75
396.0	POWER OPERATED EQUIPMENT	16-R1	1,695,455.08	704,427	991,028	91,525	10.8	5.40
397.0	COMMUNICATION EQUIPMENT	15-SQ	21,386,726.40	8,750,181	12,636,545	1,189,928	10.6	5.56
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	4,795,780.46	1,629,824	3,165,956	247,634	12.8	5.16
	TOTAL GENERAL PLANT		817,352,910.02	357,589,328	459,763,584	56,576,953	8.1	6.92
	TOTAL DEPRECIABLE PLANT		13,791,804,089.60	3,196,426,910	10,595,377,182	344,118,917	30.8	2.50
NONDEPRECIABLE PLANT								
301.0	ORGANIZATION		476,251.80					
302.0	FRANCHISES AND CONSENTS		147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46,959.00					
350.2	LAND		44,365,018.51					
360.2	LAND		18,305,874.23					
389.2	LAND		9,538,070.70					
	TOTAL NONDEPRECIABLE PLANT		72,879,258.11					
	TOTAL UTILITY PLANT		13,864,683,347.71					

* 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, 2020

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	143,427,888.64	48,727,734.49	31,229,590.45		160,926,032.68	21.77
303.6	RF MESH AMR SOFTWARE	95,053,156.99	13,174,029.31	371,385.87		107,855,800.43	0.39
TOTAL INTANGIBLE PLANT		238,481,045.63	61,901,763.80	31,600,976.32	0.00	268,781,833.11	
TRANSMISSION PLANT							
350.4	LAND RIGHTS	223,533,564.19	7,673,290.70		328,087.71	231,534,942.60	0.00
352	STRUCTURES AND IMPROVEMENTS	184,843,094.40	34,167,863.94	763,605.06		218,247,353.28	0.41
353	STATION EQUIPMENT	2,011,436,197.99	125,824,971.64	15,796,306.47	139,142.05	2,121,604,005.21	0.79
354	TOWERS AND FIXTURES	2,086,122,405.12	244,988,824.62	798,952.00	(369.09)	2,330,311,908.65	0.04
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,335,829.78	133,580.03			11,469,409.81	0.00
355	POLES AND FIXTURES	148,539,267.13	42,311,964.53	2,709,245.00	(557.87)	188,141,428.79	1.82
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	13,063,333.24	537,080.16		(328,087.71)	13,272,325.69	0.00
356	OVERHEAD CONDUCTORS AND DEVICES	1,057,650,488.42	194,178,012.81	1,007,744.13	(2,618.27)	1,250,818,138.83	0.10
357	UNDERGROUND CONDUIT	11,847,460.31	7,525,390.48			19,372,850.79	0.00
358	UNDERGROUND CONDUCTORS AND DEVICES	72,039,233.47	38,803,540.56		(129.61)	110,842,644.42	0.00
359	ROADS AND TRAILS	6,572,347.22	4,387.03			6,576,734.25	0.00
TOTAL TRANSMISSION PLANT		5,826,983,221.27	696,148,906.50	21,075,852.66	135,467.21	6,502,191,742.32	
DISTRIBUTION PLANT							
360.4	LAND RIGHTS	78,826,266.88	110,317.18	2,824.98	(162,750.16)	78,771,008.92	0.00
361	STRUCTURES AND IMPROVEMENTS	39,466,462.70	7,131,723.94	235,369.75		46,362,816.89	0.60
362	STATION EQUIPMENT	675,340,730.67	39,505,889.39	2,817,491.58	(135,467.21)	711,893,661.27	0.42
362.1	STATION EQUIPMENT - RF MESH	10,249,009.03	4,533,896.56			14,782,905.59	0.00
363	ENERGY STORAGE EQUIPMENT	621,594.95				621,594.95	0.00
364.2	POLES, TOWERS AND FIXTURES - TOWERS	20,818,672.69	1,019,097.86	89.50		21,837,681.05	0.00
364.4	POLES, TOWERS AND FIXTURES - POLES	1,254,885,654.09	44,111,243.15	2,845,134.41		1,296,151,762.83	0.23
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514.04				153,514.04	0.00
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	38,590,767.19	71,495.74	843.53		38,661,419.40	0.00
365	OVERHEAD CONDUCTORS AND DEVICES	1,213,873,380.36	69,087,931.10	3,149,352.84		1,279,811,958.62	0.26
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1,607,158.71	92,314.09			1,699,472.80	0.00
366	UNDERGROUND CONDUIT	220,265,203.89	7,222,648.51	158,250.84		227,329,601.56	0.07
367	UNDERGROUND CONDUCTORS AND DEVICES	643,667,246.41	38,322,322.52	1,594,450.52		680,395,118.41	0.25
368.2	LINE TRANSFORMERS - OVERHEAD	314,797,269.61	27,625,345.21	6,531,319.50		335,891,295.32	2.07
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	229,492,090.82	7,141,273.22	1,582,842.78		235,050,521.26	0.69
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	72,183.20		19,214.89		52,968.31	26.62
369	SERVICES	752,649,416.13	8,298,174.63	410,781.98		760,536,808.78	0.05
370	METERS	320,561,970.09	5,572,116.47		(5,628,779.47)	320,505,307.09	0.00
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36				319,228.36	0.00
371.4	AREA LIGHTING FIXTURES	10,818,168.89	520,987.18	18,544.20		11,320,611.87	0.17
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	136,498,046.99	5,970,939.27	1,140,639.42		141,328,346.84	0.84
TOTAL DISTRIBUTION PLANT		5,963,574,035.70	266,337,716.02	20,507,150.72	(5,926,996.84)	6,203,477,604.16	

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2020

DEPRECIABLE GROUP		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIRESMENTS	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		2,404.75		1,993.78	54.67
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	402,661,306.16	20,490,447.04	11,377,649.94	(16,545.56)	411,757,557.70	2.83
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	52,802,255.31	882,013.69	281,906.36		53,402,362.64	0.53
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	26,368,635.80	3,989,628.46			30,358,264.26	0.00
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	24,357,924.29	2,015,541.68	950,139.49		25,423,326.48	3.90
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,058,418.58	0.00	105,502.63		4,952,915.95	2.09
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	105,175,118.28	9,550,011.81	30,776,368.75		83,948,761.34	29.26
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	9,078,002.04	341,548.32	962,212.14		8,457,338.22	10.60
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	19,283,531.24	390,002.19	297,261.33	(437,016.46)	18,939,255.64	1.54
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	88,918,292.93	4,625,901.74	390,151.01		93,154,043.66	0.44
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	8,863,859.88	168,799.24	40,403.22		8,992,255.90	0.46
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,751,351.26			(384,376.18)	2,366,975.08	0.00
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	526,575.09		52,678.32		473,896.77	10.00
393	STORES EQUIPMENT	2,682,678.34	642.22	319,037.09		2,364,283.47	11.89
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	4,421,111.43		105,504.22		4,315,607.21	2.39
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	169,162.71	8,658.53	44,427.41	16,545.56	149,939.39	26.26
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675.27				1,083,675.27	0.00
394.6	TOOLS AND WORK EQUIPMENT - OTHER	32,446,421.06	1,504,718.17	1,403,301.84		32,547,837.39	4.32
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,297,454.84	25,484.63	34,913.06		2,288,026.41	1.52
395	LABORATORY EQUIPMENT	4,513,449.28		16,817.77		4,496,631.51	0.37
396	POWER OPERATED EQUIPMENT	1,734,020.46	85,668.15	124,233.53		1,695,455.08	7.16
397	COMMUNICATION EQUIPMENT	18,422,659.23	2,994,469.40	30,402.23		21,386,726.40	0.17
398	MISCELLANEOUS EQUIPMENT	4,214,508.16	605,926.45	24,654.15		4,795,780.46	0.58
TOTAL GENERAL PLANT		817,834,810.17	47,679,461.72	47,339,969.24	(821,392.64)	817,352,910.01	
TOTAL DEPRECIABLE PLANT		12,846,873,112.77	1,072,067,848.04	120,523,948.94	(6,612,922.27)	13,791,804,089.60	
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		95,341.00		46,959.00	67.00
350.2	LAND	56,953,918.69			(12,588,900.18)	44,365,018.51	0.00
360.2	LAND	18,723,791.53			(417,917.30)	18,305,874.23	0.00
389.2	LAND	9,602,308.87		64,238.17		9,538,070.70	0.67
TOTAL INTANGIBLE PLANT		86,045,654.76	0.00	159,579.17	(13,006,817.48)	72,879,258.11	
TOTAL PLANT IN SERVICE		12,932,918,767.53	1,072,067,848.04	120,683,528.11	(19,619,740.00)	13,864,683,347.71	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2020

	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)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
INTANGIBLE PLANT										
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	83,992,831	31,917,614	31,229,590				706,950	85,387,805	53.06
303.6	RF MESH AMR SOFTWARE	54,504,900	26,856,037	371,386					80,989,551	75.09
	TOTAL INTANGIBLE PLANT	138,497,731	58,773,651	31,600,976	0	0	0	706,950	166,377,356	
TRANSMISSION PLANT										
350.4	LAND RIGHTS	54,026,046	2,609,568					1,374	56,636,988	24.46
352	STRUCTURES AND IMPROVEMENTS	22,189,204	2,952,056	763,605	32,725	55	733,824		23,676,611	10.85
353	STATION EQUIPMENT	251,968,701	46,200,729	15,796,306	6,601,416	135,532	6,391,209	68,086	282,786,948	13.33
354	TOWERS AND FIXTURES	211,573,070	28,409,804	798,952	6,948,309	137,466	12,086,355	(9)	234,183,333	10.05
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,740,279	61,423						7,801,702	68.02
355	POLES AND FIXTURES	(5,731,340)	3,478,122	2,709,245	7,240,464	145,476	21,106,943	(12)	(18,683,478)	(9.93)
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	4,744,899	132,413					(1,374)	4,875,938	36.74
356	OVERHEAD CONDUCTORS AND DEVICES	120,295,790	17,487,323	1,007,744	12,877,025	124,766	14,432,324	(275)	135,344,561	10.82
357	UNDERGROUND CONDUIT	4,432,175	146,982		151,137				4,730,294	24.42
358	UNDERGROUND CONDUCTORS AND DEVICES	15,176,928	2,087,339		93,829		53	(5)	17,358,039	15.66
359	ROADS AND TRAILS	3,516,498	59,095		711				3,576,304	54.38
	TOTAL TRANSMISSION PLANT	689,932,250	103,624,854	21,075,853	33,945,616	543,295	54,750,708	67,785	752,287,240	
DISTRIBUTION PLANT										
360.4	LAND RIGHTS	35,962,221	775,110	2,825	(2,132)	0	(562)	(12,864)	36,720,072	46.62
361	STRUCTURES AND IMPROVEMENTS	15,832,799	524,140	235,370	151,449		(5,944)		16,278,962	35.11
362	STATION EQUIPMENT	156,728,450	12,554,731	2,817,492	2,333,604	8,411	1,832,268	(67,785)	166,907,652	23.45
362.1	STATION EQUIPMENT - RF MESH	381,595	231,584						613,179	4.15
363	ENERGY STORAGE EQUIPMENT	15,544	39,599						55,143	8.87
364.2	POLES, TOWERS AND FIXTURES - TOWERS	8,132,023	278,944	90	13,366		(712)		8,424,955	38.58
364.4	POLES, TOWERS AND FIXTURES - POLES	348,295,836	21,189,581	2,845,134	17,919,611	96,129	15,510,495		369,145,527	28.48
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	71,940	1,837						73,777	48.06
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	22,115,549	339,014	844	(2,019)				22,451,700	58.07
365	OVERHEAD CONDUCTORS AND DEVICES	284,846,851	22,277,833	3,149,353	3,813,268	140,408	7,584,096		300,344,911	23.47
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	55,725	32,686				2,993		85,418	5.03
366	UNDERGROUND CONDUIT	66,144,735	3,165,782	158,251	291,245	936	479,830		68,964,616	30.34
367	UNDERGROUND CONDUCTORS AND DEVICES	221,218,767	10,697,194	1,594,451	628,775	18,165	1,326,876		229,641,574	33.75
368.2	LINE TRANSFORMERS - OVERHEAD	119,430,786	9,709,887	6,531,320	1,345,924	(43,515)	2,106,467		121,805,295	36.26
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	92,407,517	4,581,632	1,582,843	196,369		264,412		95,338,264	40.56
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	61,632	2,120	19,215					44,537	84.08
369	SERVICES	363,651,997	9,916,867	410,782	551,455	19,522	285,377		373,443,682	49.10
370.2	METERS - AMR	(1,325,752)	2,690,689		477,574		1,035		1,841,476	4.56
370.5	METERS - RF MESH AMR	29,737,120	18,638,192		1,391,160	(644)	4,155,923		45,609,906	16.28
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	141,586	16,940						158,526	49.66
371.4	AREA LIGHTING FIXTURES	5,811,823	247,066	18,544	130,539		204,613		5,966,270	52.70
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	54,018,430	3,432,960	1,140,639	136,333	(224)	189,315		56,257,544	39.81
	TOTAL DISTRIBUTION PLANT	1,823,737,174	121,344,387	20,507,151	29,376,521	239,188	33,936,483	(80,649)	1,920,172,986	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2020

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	2,090	72	2,405				(243)	(12.19)
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	131,073,391	19,242,403	11,377,650	507,899	(69)	334,440	139,100,936	33.78
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	16,690,138	1,628,367	281,906	257,749		5,300	18,289,048	34.25
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIPMENT	12,938,098	6,841,013					19,779,111	65.15
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	11,534,171	1,223,365	950,139	561	4,132	(10,768)	11,822,858	46.50
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,106,512	331,777	105,503	449			2,333,235	47.11
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	61,696,496	20,725,269	30,776,369	194		19,434	51,962,751	61.90
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6,901,987	277,954	962,212	(17)			6,217,711	73.52
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10,182,543	1,361,161	297,261	(8,914)			11,237,529	59.33
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	55,174,588	4,278,252	390,151	(1,024,837)	724,538		58,762,390	63.08
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	3,290,539	344,346	40,403	(253)			3,594,229	39.97
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,197,660	224,260					1,421,920	60.07
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	456,625	24,082	52,678				428,028	90.32
393	STORES EQUIPMENT	1,153,912	124,836	319,037				959,711	40.59
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	3,098,566	239,623	105,504				3,232,685	74.91
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	103,853	9,335	44,427				79,358	52.93
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	627,151	54,184				10,598	681,335	62.87
394.6	TOOLS AND WORK EQUIPMENT - OTHER	12,648,236	1,596,403	1,403,302	(21,169)		1,676	12,818,492	39.38
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	871,991	116,350	34,913	(3,463)			949,965	41.52
395	LABORATORY EQUIPMENT	2,616,622	234,043	16,818				2,833,847	63.02
396	POWER OPERATED EQUIPMENT	737,139	91,521	124,234				704,427	41.55
397	COMMUNICATION EQUIPMENT	7,594,286	1,255,189	30,402	4,806		73,698	8,750,181	40.91
398	MISCELLANEOUS EQUIPMENT	1,410,612	238,665	24,654	5,201			1,629,824	33.98
TOTAL GENERAL PLANT									
		344,107,206	60,462,468	47,339,969	(281,794)	728,601	423,780	336,595	357,589,328
TOTAL DEPRECIABLE PLANT									
		2,996,274,361	344,205,360	120,523,949	63,040,343	1,511,084	89,110,971	1,030,681	3,196,426,910

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TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2021

ACCOUNT (1)	2016		2017		2018		2019		2020		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	939,758.37	521,235.04	337,547.56	570,126.12	(68,925.18)	11,310.17	60,916.58	325,960.53	55.45	733,824.02	(893,103.10)	(178,621)
353	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	135,531.65	6,391,209.07	(38,636,462.60)	(7,727,293)
354	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	137,466.17	12,086,355.11	(45,361,653.44)	(9,072,331)
355	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	145,475.73	21,106,943.19	(55,278,007.14)	(11,055,601)
356	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	124,766.37	14,432,324.00	(74,273,639.15)	(14,854,728)
357	27,988.90	20.25	86,554.16	857,949.16		(489.57)					(742,936.78)	(148,587)
358	3,988.98		160,182.10	635,461.87		(2,143.61)				52.78	(469,199.96)	(93,840)
359	7.00	3,550.96		13.57							(3,557.53)	(712)
360.4								(719.49)	0.08	(562.04)	1,281.61	256
361	26.90	271,793.34	98.37	5,376.49		(0.38)		471,504.96		(5,943.96)	(742,605.18)	(148,521)
362	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	8,410.77	1,832,268.20	(12,286,729.52)	(2,457,346)
364.2		32,864.72		41.66	0.06	27,193.45	0.04	524.85		(712.37)	(59,912.21)	(11,982)
364.4	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	96,129.04	15,510,495.22	(91,713,176.55)	(18,342,635)
364.8								(156.23)			156.23	31
365	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	140,408.09	7,584,095.64	(25,318,926.44)	(5,063,785)
365.1											2,993.20	(599)
366	(236.39)	493,175.61	160.51	96,901.38	17,864.78	445,163.52	(74.70)	358,731.71	935.72	479,830.37	(1,855,152.67)	(371,031)
367	6,770.23	1,281,119.61	836.88	504,858.03	4,107.43	551,138.06	(1,052.59)	464,420.79	18,164.54	1,326,876.38	(4,099,586.38)	(819,917)
368.2	(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	(43,514.57)	2,106,467.34	(7,966,731.00)	(1,593,346)
368.4		340,620.15		86,681.67		218,456.49		306,266.46		264,411.93	(1,216,436.70)	(243,287)
369	(557.39)	880,473.07	411.15	389,369.56	(5,652.65)	775,233.03	3,955.13	446,390.45	19,521.64	285,376.79	(2,759,165.02)	(551,833)
370.2		736,020.00	(634.10)	454,192.51	309,002.89	577,616.40	392,040.00	59,239.36		1,035.00	(1,127,694.48)	(225,539)
370.5						169,226.78	158,400.00	6,944,973.67	(643.53)	4,155,923.06	(11,112,367.04)	(2,222,473)
371.4		664.22		619.27		10,683.04		632,882.54		204,613.05	(849,462.12)	(169,892)
373.2	(4,206.16)	161,169.18	344.64	131,208.76	4,508.07	181,275.29	8,915.00	62,653.57	(223.91)	189,314.95	(716,284.11)	(143,257)
390.2		633,225.80		1,098,175.18	382,825.38	451,753.10		738,043.01	(68.95)	334,439.69	(2,872,880.35)	(574,576)
390.4		867,883.14		122,671.09		202,292.59		95,900.00		5,300.00	(1,294,046.82)	(258,809)
391.2					813.00			3,616.72	4,132.17	(10,768.00)	12,096.45	2,419
391.4				49.84		2,196.00					(2,245.84)	(449)
391.6						427.98		539.93		19,433.68	(20,401.59)	(4,080)
392.1	85.12									85.12		17
392.2	44,568.06									44,568.06		8,914
392.3	2,440,823.58		1,206,619.00		832,220.00		644,521.40		724,538.00	5,848,721.98		1,169,744
392.4	1,265.00									1,265.00		253
394.6							105,844.31			1,676.08	104,168.23	20,834
394.8							17,316.40				17,316.40	3,463
397						965.05		23,064.50		73,698.49	(97,728.04)	(19,546)
398	1,485.00	24,889.47		2,605.99							(26,010.46)	(5,202)
TOTAL	8,137,047.17	90,961,811.14	3,803,994.53	61,965,210.75	1,986,279.59	78,215,432.96	2,289,523.80	73,243,940.17	1,511,084.46	89,110,970.87	(375,769,436.34)	(75,153,887)

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