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E-FILE

May 3, 2024

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, 2023
Docket No.**

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, 2023. 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 May 3, 2024, 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 Stephanie Briggs, PPL Electric's Director - Rates and Revenue Requirements, at (401) 799-7682

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: Kimberly Hafner
Paul Diskin
Allison Kaster
NazAarah Sabree
Patrick Cicero, Esquire

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
DOCKET NO. M-110500.F2024ADR

077626.000

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
DOCKET NO. M-110500.F2024ADR

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, 2021, December 31, 2022 and December 31, 2023; a calculation of remaining life depreciation accrual rates as of December 31, 2023; the 2023 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 2024, based on experience for the period 2019 through 2023, 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 2021. The prior service life study was based on data through December 31, 2016. 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 2022.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function as of December 31, 2021, December 31, 2022 and December 31, 2023. 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 decreased slightly from December 31, 2021 to December 31, 2022 as a result of high growth amounts with a longer remaining life. The rate decreased slightly from December 31, 2022 to December 31, 2023 due to the higher reserve to plant ratio and higher growth in the longer lived cloud software applications. The composite rate for Transmission Plant from December 31, 2021 to December 31, 2022 is basically unchanged. The composite rate is basically unchanged from December 31, 2022 to December 31, 2023. The composite annual accrual rate for Distribution Plant is basically unchanged from December 31, 2021 to December 31, 2022. The composite rate is basically unchanged from December 31, 2022 to December 31, 2023. The composite rate for General Plant increased from December 31, 2021 to December 31, 2022 due to high growth in the shorter lived asset classes such as transportation equipment. The composite rate increased from December 31, 2022 to December 31, 2023 due to high growth in the shorter lived asset classes such as Account 391.6, Office Furniture and Equipment - Computers.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account as of December 31, 2023. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2023. A review of any unusual entries is set forth in the section “2023 Plant and Reserve Activity”, beginning on page 7. Table 5 sets forth the net salvage accruals for 2024, as determined by the 5-year amortization of the experience during the prior 5-year period 2019 through 2023.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2023 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2023 are set forth in column 7 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, 2023, 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, 2023

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1926	529.71	474	530			
1927	22,708.11	20,123	22,708			
1928	31,981.40	28,097	31,981			
1929	18,058.78	15,728	18,059			
1930	23,248.58	20,074	23,249			
1931	18,570.50	15,896	18,570			
1932	4,109.50	3,488	4,110			
1933	7,221.48	6,075	7,221			
1934	9,068.15	7,563	9,068			
1935	9,689.86	8,013	9,690			
1936	7,478,133.26	6,129,377	7,478,133			
1937	224,913.42	182,711	224,913			
1938	113,304.39	91,241	113,304			
1939	133,062.30	106,184	133,062			
1940	158,767.45	125,542	158,767			
1941	234,764.21	183,971	234,764			
1942	124,154.39	96,389	124,154			
1943	209,041.16	160,771	209,041			
1944	793,785.77	604,722	793,786			
1945	446,528.09	336,928	446,528			
1946	766,400.93	572,708	766,401			
1947	931,062.42	688,819	931,062			
1948	434,466.78	318,269	434,467			
1949	320,606.87	232,469	320,607			
1950	352,121.78	252,697	352,122			
1951	544,226.31	386,401	544,226			
1952	764,689.05	537,087	764,689			
1953	645,186.61	448,230	645,187			
1954	636,999.36	437,676	636,999			
1955	1,196,691.48	813,092	1,194,765	1,926	17.63	109
1956	1,184,243.31	795,385	1,168,746	15,497	18.06	858
1957	1,099,708.33	729,810	1,072,390	27,318	18.50	1,477
1958	999,007.06	655,169	962,711	36,296	18.93	1,917
1959	1,501,925.45	972,977	1,429,701	72,224	19.37	3,729
1960	1,408,507.56	900,938	1,323,847	84,661	19.82	4,271
1961	1,601,331.00	1,011,465	1,486,256	115,075	20.26	5,680
1962	1,597,518.44	995,685	1,463,069	134,449	20.72	6,489
1963	2,330,064.39	1,433,199	2,105,956	224,108	21.17	10,586
1964	2,444,342.65	1,483,056	2,179,216	265,127	21.63	12,257
1965	2,940,068.10	1,759,219	2,585,013	355,055	22.09	16,073
1966	3,074,059.52	1,813,142	2,664,248	409,812	22.56	18,165

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, 2023

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,809,834.47	2,214,542	3,254,068	555,766	23.03	24,132
1968	3,879,466.64	2,221,189	3,263,836	615,631	23.51	26,186
1969	5,515,057.19	3,109,500	4,569,128	945,929	23.99	39,430
1970	5,004,390.46	2,777,887	4,081,853	922,537	24.47	37,701
1971	5,516,419.02	3,012,958	4,427,268	1,089,151	24.96	43,636
1972	7,527,716.58	4,044,416	5,942,902	1,584,815	25.45	62,272
1973	12,420,510.02	6,560,265	9,639,714	2,780,796	25.95	107,160
1974	9,748,249.76	5,060,219	7,435,533	2,312,717	26.45	87,437
1975	10,478,583.35	5,344,078	7,852,638	2,625,945	26.95	97,438
1976	11,681,955.05	5,849,505	8,595,317	3,086,638	27.46	112,405
1977	11,528,381.40	5,663,548	8,322,070	3,206,311	27.98	114,593
1978	12,466,240.65	6,008,728	8,829,280	3,636,961	28.49	127,657
1979	12,281,940.30	5,803,831	8,528,203	3,753,737	29.01	129,395
1980	11,996,890.70	5,553,481	8,160,336	3,836,555	29.54	129,877
1981	10,443,099.92	4,733,544	6,955,513	3,487,587	30.07	115,982
1982	10,340,646.68	4,587,524	6,740,950	3,599,697	30.60	117,637
1983	10,289,776.89	4,463,911	6,559,312	3,730,465	31.14	119,797
1984	13,373,232.34	5,670,251	8,331,919	5,041,313	31.68	159,132
1985	13,892,361.08	5,751,437	8,451,215	5,441,146	32.23	168,822
1986	16,080,303.84	6,496,443	9,545,933	6,534,371	32.78	199,340
1987	17,247,773.20	6,795,623	9,985,551	7,262,222	33.33	217,888
1988	16,008,294.61	6,147,185	9,032,731	6,975,564	33.88	205,890
1989	15,983,362.25	5,974,900	8,779,573	7,203,789	34.44	209,169
1990	17,409,505.38	6,327,485	9,297,665	8,111,840	35.01	231,701
1991	18,494,286.53	6,533,477	9,600,352	8,893,935	35.57	250,040
1992	17,717,356.87	6,075,459	8,927,336	8,790,021	36.14	243,221
1993	20,115,739.35	6,689,489	9,829,597	10,286,142	36.71	280,200
1994	19,502,570.07	6,279,828	9,227,637	10,274,933	37.29	275,541
1995	20,342,307.44	6,339,477	9,315,286	11,027,021	37.86	291,258
1996	15,897,511.85	4,786,582	7,033,448	8,864,064	38.44	230,595
1997	17,119,824.69	4,970,912	7,304,304	9,815,521	39.03	251,487
1998	15,701,893.31	4,393,704	6,456,149	9,245,744	39.61	233,419
1999	21,052,825.24	5,665,105	8,324,358	12,728,467	40.20	316,629
2000	23,018,908.97	5,951,539	8,745,246	14,273,663	40.78	350,016
2001	20,789,825.24	5,152,134	7,570,593	13,219,232	41.37	319,537
2002	29,077,909.62	6,894,082	10,130,228	18,947,682	41.96	451,565
2003	22,767,599.47	5,149,576	7,566,835	15,200,764	42.56	357,161
2004	22,186,606.50	4,780,104	7,023,929	15,162,678	43.15	351,395
2005	22,494,890.60	4,601,330	6,761,237	15,733,654	43.75	359,626
2006	31,511,584.31	6,107,575	8,974,527	22,537,057	44.34	508,278
2007	29,514,912.32	5,398,573	7,932,713	21,582,199	44.94	480,245

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, 2023

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
2008	29,252,115.91	5,031,364	7,393,133	21,858,983	45.54	479,995
2009	31,437,232.28	5,064,224	7,441,418	23,995,814	46.14	520,065
2010	37,419,554.47	5,619,669	8,257,594	29,161,960	46.74	623,919
2011	54,681,602.07	7,605,664	11,175,833	43,505,769	47.35	918,812
2012	61,892,658.00	7,933,401	11,657,413	50,235,245	47.95	1,047,659
2013	54,710,492.37	6,406,052	9,413,112	45,297,380	48.56	932,813
2014	48,810,033.77	5,182,649	7,615,432	41,194,602	49.16	837,970
2015	47,382,272.56	4,505,580	6,620,541	40,761,732	49.77	819,002
2016	47,802,051.29	4,015,372	5,900,225	41,901,826	50.38	831,715
2017	45,563,556.18	3,322,039	4,881,435	40,682,121	50.99	797,845
2018	39,180,138.20	2,422,116	3,559,080	35,621,058	51.60	690,331
2019	67,984,849.01	3,436,634	5,049,821	62,935,028	52.22	1,205,190
2020	51,604,365.50	2,035,792	2,991,412	48,612,954	52.83	920,177
2021	29,377,393.90	827,855	1,216,458	28,160,936	53.45	526,865
2022	77,317,450.36	1,307,438	1,921,161	75,396,289	54.07	1,394,420
2023	39,609,142.59	223,396	328,260	39,280,883	54.69	718,246
	1,433,090,320.53	306,261,501	447,821,927	985,268,394		21,781,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 1.52

2023 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 2023. Table 3 sets forth the original cost as of December 31, 2022, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2023; and the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software, were due to a large portion of these assets requiring upgrade or replacement. The high percentage retirements for Account 392.1, Transportation Equipment – Automobiles and Account 392.2, Transportation Equipment – Light Duty Trucks, were due to the need for upgrades to older assets. The high percentage retirements for Account 391.1, Office Furniture and Equipment – RF Mesh AMR Computer Equipment, Account 391.4, Office Furniture and Equipment – Equipment, Account 391.6, Office Furniture and Equipment – Computers, and Account 394, Tools, and Work Equipment – L&S Line Crews, were due to the need to retire high levels of surviving vintages which are fully amortized. 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, 2023; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2023; and the book reserve as a percent of the plant balance as of December 31, 2023.

AMORTIZATION OF NET SALVAGE

The 2024 amortization amounts for net negative salvage of \$63,036,423 based on the experienced net salvage during the 5-year period 2019 through 2023. 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 2023, 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, 2021, DECEMBER 31, 2022 AND DECEMBER 31, 2023

	<u>2021</u>	<u>2022</u>	<u>2023</u>
NONDEPRECIABLE PLANT			
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	46,959.00	46,959.00	46,959.00
LAND	73,485,380.46	73,685,940.94	74,518,046.47
INTANGIBLE PLANT			
ORIGINAL COST (DEPRECIABLE)	222,558,786.59	339,460,445.43	399,838,339.36
BOOK ACCRUED DEPRECIATION	93,519,423	99,028,588	130,951,890
BOOK RESERVE % OF O.C.	42.02%	29.17%	32.75%
ORIGINAL COST DEPRECIATED	129,039,364	240,431,857	268,886,449
ANNUAL DEPRECIATION EXPENSE	23,507,271	34,493,447	40,477,774
ANNUAL % OF O.C.	10.56%	10.16%	10.12%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	6,910,422,892.52	7,361,002,441.09	7,862,256,483.09
BOOK ACCRUED DEPRECIATION	838,974,959	916,334,369	1,064,279,999
BOOK RESERVE % OF O.C.	12.14%	12.45%	13.54%
ORIGINAL COST DEPRECIATED	6,071,447,934	6,444,668,072	6,797,976,485
ANNUAL DEPRECIATION EXPENSE	121,887,253	130,609,423	138,092,274
ANNUAL % OF O.C.	1.76%	1.77%	1.76%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	6,442,718,857.57	6,675,687,934.23	6,882,906,149.41
BOOK ACCRUED DEPRECIATION	2,018,328,770	2,123,552,520	2,249,578,727
BOOK RESERVE % OF O.C.	31.33%	31.81%	32.68%
ORIGINAL COST DEPRECIATED	4,424,390,088	4,552,135,415	4,633,327,423
ANNUAL DEPRECIATION EXPENSE	124,678,160	128,654,488	131,889,792
ANNUAL % OF O.C.	1.94%	1.93%	1.92%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	798,357,238.67	806,324,331.06	830,844,202.29
BOOK ACCRUED DEPRECIATION	355,484,430	359,307,466	387,362,586
BOOK RESERVE % OF O.C.	44.53%	44.56%	46.62%
ORIGINAL COST DEPRECIATED	442,872,813	447,016,865	443,481,616
ANNUAL DEPRECIATION EXPENSE	43,014,341	47,209,074	50,615,473
ANNUAL % OF O.C.	5.39%	5.85%	6.09%
TOTAL COMPANY			
ORIGINAL COST	14,448,213,450.48	15,256,831,387.42	16,051,033,515.29
BOOK ACCRUED DEPRECIATION	3,306,307,582	3,498,222,943	3,832,173,202
BOOK RESERVE % OF O.C.	22.88%	22.93%	23.87%
ORIGINAL COST DEPRECIATED	11,067,750,199	11,684,252,209	12,143,671,973
ANNUAL DEPRECIATION EXPENSE	313,087,025	340,966,432	361,075,313
ANNUAL % OF O.C.	2.17%	2.23%	2.25%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
INTANGIBLE PLANT								
303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE								
5-YEAR ASSETS		5-SQ	115,189,270.43	61,113,496	54,075,774	16,944,654	14.71	3.2
10-YEAR ASSETS		10-SQ	17,814,266.69	9,271,070	8,543,197	1,560,426	8.76	5.5
15-YEAR ASSETS		15-SQ	57,978,054.06	7,686,409	50,291,645	3,791,440	6.54	13.3
TOTAL ACCOUNT 303.2			190,981,591.18	78,070,975	112,910,616	22,296,520	11.67	5.1
303.6 RF MESH AMR SOFTWARE								
5-YEAR ASSETS		5-SQ	16,831.31	9,447	7,384	0	0.00	0.0
303.8 CLOUD SOFTWARE								
5-YEAR ASSETS		5-SQ	41,851,320.93	22,481,586	19,369,735	5,792,348	13.84	3.3
10-YEAR ASSETS		10-SQ	59,364,148.13	15,881,181	43,482,967	5,464,623	9.21	8.0
15-YEAR ASSETS		15-SQ	107,624,447.81	14,508,701	93,115,747	6,924,283	6.43	13.4
TOTAL ACCOUNT 303.8			208,839,916.87	52,871,468	155,968,449	18,181,254	8.71	8.6
TOTAL INTANGIBLE PLANT			399,838,339.36	130,951,890	268,886,449	40,477,774	10.12	6.6
TRANSMISSION PLANT								
350.4 LAND RIGHTS		80-S4	242,011,460.41	64,834,139	177,177,321	2,893,771	1.20	61.2
352 STRUCTURES AND IMPROVEMENTS		65-R2	260,590,966.99	31,181,720	229,409,247	4,048,140	1.55	56.7
353 STATION EQUIPMENT		44-R1.5	2,591,057,831.97	373,395,532	2,217,662,300	59,559,342	2.30	37.2
354 TOWERS AND FIXTURES		75-R3	2,693,199,442.84	338,008,072	2,355,191,371	36,066,215	1.34	65.3
354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY		80-R4	11,304,069.85	7,676,112	3,627,958	83,926	0.74	43.2
355 POLES AND FIXTURES		45-R0.5	296,444,008.90	4,068,472	292,375,537	8,118,475	2.74	36.0
355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY		80-R4	12,572,211.63	5,198,856	7,373,356	129,347	1.03	57.0
356 OVERHEAD CONDUCTORS AND DEVICES		65-R2.5	1,604,498,246.72	204,939,688	1,399,558,579	24,521,536	1.53	57.1
357 UNDERGROUND CONDUIT		60-S4	31,718,639.95	6,376,743	25,341,897	484,967	1.53	52.3
358 UNDERGROUND CONDUCTORS AND DEVICES		50-S3	112,287,256.61	24,845,222	87,442,035	2,120,120	1.89	41.2
359 ROADS AND TRAILS		80-R4	6,572,347.22	3,755,463	2,816,884	66,435	1.01	42.4
TOTAL TRANSMISSION PLANT			7,862,256,483.09	1,064,279,999	6,797,976,485	138,092,274	1.76	49.2
DISTRIBUTION PLANT								
360.4 LAND RIGHTS		80-R4	80,692,596.54	38,995,184	41,697,413	755,589	0.94	55.2
361 STRUCTURES AND IMPROVEMENTS		70-R2.5	59,847,270.79	18,274,091	41,573,180	775,668	1.30	53.6
362 STATION EQUIPMENT		53-R2	802,455,977.15	203,351,694	599,104,283	14,406,806	1.80	41.6
362.1 STATION EQUIPMENT - RF MESH		53-R2	15,032,776.94	1,431,933	13,600,844	282,548	1.88	48.1
363 ENERGY STORAGE EQUIPMENT		15-L3	621,594.95	164,955	456,640	43,242	6.96	10.6
364.2 POLES, TOWERS AND FIXTURES - TOWERS		70-R3	22,524,827.14	9,251,587	13,273,240	276,659	1.23	48.0
364.4 POLES, TOWERS AND FIXTURES - POLES		55-R0.5	1,433,090,320.53	447,821,927	985,268,394	21,781,525	1.52	45.2
364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS		70-S3	153,513.71	79,039	74,475	1,768	1.15	42.1
364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES		70-R3	36,125,476.99	20,818,703	15,306,774	360,296	1.00	42.5
365 OVERHEAD CONDUCTORS AND DEVICES		55-R0.5	1,451,300,501.78	349,647,612	1,101,652,890	23,577,357	1.62	46.7
365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH		20-S2	2,021,558.26	244,488	1,777,070	121,438	6.01	14.6
366 UNDERGROUND CONDUIT		70-R3	270,923,615.67	79,331,118	191,592,498	3,533,972	1.30	54.2
367 UNDERGROUND CONDUCTORS AND DEVICES		56-R2.5	780,494,018.29	262,155,539	518,338,479	12,016,166	1.54	43.1
368.2 LINE TRANSFORMERS - OVERHEAD		34-SQ	371,291,438.04	126,050,654	245,240,784	11,793,857	3.18	20.8
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT		48-SQ	261,227,531.60	103,747,216	157,480,316	5,448,215	2.09	28.9
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING		35-SQ	43,881.16	39,793	4,088	1,464	3.34	2.8
369 SERVICES		60-R2	787,836,248.10	402,002,244	385,834,004	8,550,709	1.09	45.1
370.2 METERS - AMR		15-SQ	40,199,492.47	3,698,560	36,500,932	5,147,454	12.80	7.1

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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
370.4 METERS - SMART METERS	15-SQ	2,217,717.60	214,190	2,003,528	148,299	6.69	13.5
370.5 METERS - RF MESH AMR	15-SQ	280,799,273.42	107,449,614	173,349,659	18,631,840	6.64	9.3
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3	319,228.36	198,908	120,320	11,491	3.60	10.5
371.4 AREA LIGHTING FIXTURES	25-L0.5	12,378,576.26	6,909,843	5,468,733	309,814	2.50	17.7
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5	171,308,713.66	67,699,835	103,608,879	3,913,615	2.28	26.5
TOTAL DISTRIBUTION PLANT		6,882,906,149.41	2,249,578,727	4,633,327,423	131,889,792	1.92	35.1
GENERAL PLANT							
389.4 LAND RIGHTS	75-R4	1,993.78	7	1,987	122	6.12	16.3
390.2 STRUCTURES AND IMPROVEMENTS							
BUILDINGS - MAJOR	50-S0.5 *	426,934,169.11	175,695,566	251,238,603	20,686,465	4.85	12.1
BUILDINGS - MINOR	45-R3	4,259,848.70	1,855,399	2,404,450	117,102	2.75	20.5
TOTAL ACCOUNT 390.2		431,194,017.81	177,550,965	253,643,053	20,803,567	4.82	12.2
390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	56,695,166.38	20,635,641	36,059,525	1,865,599	3.29	19.3
391.1 OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	5-SQ	3,188,311	3,188,311	460	306	0.01	1.5
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	24,894,513.34	12,766,210	12,128,303	1,337,721	5.37	9.1
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	4,402,685.19	1,759,943	2,642,742	386,810	8.79	6.8
391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	68,534,150.70	32,967,368	35,566,783	13,384,601	19.53	2.7
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3	6,679,617.81	5,022,941	1,656,677	318,034	4.76	5.2
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5	20,764,520.61	11,217,719	9,546,802	1,669,659	8.04	5.7
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4	127,689,622.91	75,236,325	52,453,298	6,555,140	5.13	8.0
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	25-L2	10,357,604.79	4,721,710	5,635,895	357,743	3.45	15.8
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3	2,214,511.64	1,710,506	504,006	108,339	4.89	4.7
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3	473,896.77	459,823	14,074	8,328	1.76	1.7
393.0 STORES AND EQUIPMENT	25-SQ	2,661,900.99	1,308,630	1,353,271	111,192	4.18	12.2
394.0 TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	3,255,214.23	2,826,058	429,156	207,933	6.39	2.1
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	5,122,000.43	167,801	4,954,199	266,899	5.19	18.6
394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	1,083,675.27	843,887	239,788	68,511	6.32	3.5
394.6 TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	30,076,910.62	16,153,615	13,923,296	1,428,208	4.75	9.7
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	2,278,978.46	1,230,735	1,048,243	118,433	5.20	8.9
395.0 LABORATORY EQUIPMENT	20-SQ	3,902,201.34	2,889,604	1,012,597	179,363	4.60	5.6
396.0 POWER OPERATED EQUIPMENT	15-S4	1,471,862.82	939,083	532,770	130,451	8.86	4.1
397.0 COMMUNICATION EQUIPMENT	15-SQ	18,669,508.40	11,852,746	6,816,762	903,154	4.84	7.5
398.0 MISCELLANEOUS EQUIPMENT	20-SQ	5,230,877.15	1,912,948	3,317,929	406,366	7.77	8.2
TOTAL GENERAL PLANT		830,844,202.29	387,362,586	443,481,616	50,615,473	6.09	8.8
TOTAL DEPRECIABLE PLANT		15,975,845,174.15	3,832,173,202	12,143,671,973	361,075,313	2.26	33.6
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		45,573,794.25					
360.2 LAND		19,452,177.82					
389.2 LAND		9,492,074.40					
TOTAL NONDEPRECIABLE PLANT		75,188,341.14					
TOTAL UTILITY PLANT		16,051,033,515.29					

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

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2023

	(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
		(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT							
389.4	LAND RIGHTS	1,993.78				1,993.78	0.00
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	424,777,796.71	8,687,735.24	2,226,013.55	(45,500.59)	431,194,017.81	0.52
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	56,560,862.41	435,437.55	346,634.17	45,500.59	56,695,166.38	0.61
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	3,515,677.53	1.98	326,565.74	(342.92)	3,188,770.85	9.29
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25,366,171.04	116,354.71	588,012.41		24,894,513.34	2.32
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,874,604.66	78,555.42	550,474.89		4,402,685.19	11.29
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	63,070,046.75	16,456,129.34	6,438,230.41	(4,553,794.98)	68,534,150.70	10.21
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6,761,917.71	962,099.32	1,044,399.22		6,679,617.81	15.45
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,050,968.11	1,757,745.31	2,044,192.81		20,764,520.61	9.71
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	112,798,867.25	14,933,452.46	42,686.80		127,689,622.91	0.04
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	10,776,815.12	179,727.36	22,247.07	(576,690.62)	10,357,604.79	0.21
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,214,511.64				2,214,511.64	0.00
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,896.77				473,896.77	0.00
393	STORES EQUIPMENT	2,355,195.17	315,548.48	8,842.66		2,661,900.99	0.38
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	3,725,407.12		470,192.89		3,255,214.23	12.62
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	232,295.35	4,889,745.08			5,122,000.43	0.00
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	34,857,106.25	42,017.49	951,155.23	(3,871,057.89)	30,076,910.62	2.73
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,302,503.79	8,058.62	31,583.95		2,278,978.46	1.37
395	LABORATORY EQUIPMENT	3,902,201.34				3,902,201.34	0.00
396	POWER OPERATED EQUIPMENT	1,475,163.51			(3,300.69)	1,471,862.82	0.00
397	COMMUNICATION EQUIPMENT	18,862,739.36		193,230.96		18,669,508.40	1.02
398	MISCELLANEOUS EQUIPMENT	5,283,954.42	2,110.85	55,188.12		5,230,877.15	1.04
TOTAL GENERAL PLANT		806,324,331.06	48,864,719.21	15,339,660.88	(9,005,187.10)	830,844,202.29	
TOTAL DEPRECIABLE PLANT		15,182,475,151.81	859,611,158.06	49,718,414.91	(16,522,720.81)	15,975,845,174.15	
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	46,959.00				46,959.00	0.00
350.2	LAND	44,741,688.72	832,105.53			45,573,794.25	0.00
360.2	LAND	19,452,177.82				19,452,177.82	0.00
389.2	LAND	9,492,074.40				9,492,074.40	0.00
TOTAL INTANGIBLE PLANT		74,356,235.61	832,105.53	0.00	0.00	75,188,341.14	
TOTAL PLANT IN SERVICE		15,256,831,387.42	860,443,263.59	49,718,414.91	(16,522,721.00)	16,051,033,515.29	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	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
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
303.2	INTANGIBLE PLANT									
303.6	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	69,231,357	27,510,173	14,793,339				(3,877,217)	78,070,975	40.88
303.8	RF MESH AMR SOFTWARE	329,128	8,730	328,411					9,447	56.13
303.8	CLOUD SOFTWARE	29,486,103	19,090,462					4,312,903	52,871,468	25.32
	TOTAL INTANGIBLE PLANT	99,028,588	46,609,366	15,121,750	0	0	0	435,686	130,951,890	
350.4	TRANSMISSION PLANT									
350.4	LAND RIGHTS	62,030,245	2,803,894						64,834,139	26.79
352	STRUCTURES AND IMPROVEMENTS	27,858,387	3,872,977	580,610	376,332	63,510	408,876		31,181,720	11.97
353	STATION EQUIPMENT	315,848,699	57,024,851	5,092,889	9,723,761	1,502,571	5,804,734	193,273	373,395,532	14.41
354	TOWERS AND FIXTURES	297,747,151	34,717,883	1,735,800	7,505,638	25,836	218,094	(34,542)	338,008,072	12.55
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,600,984	79,165	4,037					7,676,112	67.91
355	POLES AND FIXTURES	(11,979,872)	7,272,420	421,456	11,844,352	51,353	2,688,451	(9,874)	4,068,472	1.37
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	5,090,170	125,141	16,455					5,198,856	41.35
356	OVERHEAD CONDUCTORS AND DEVICES	179,808,509	22,461,396	668,196	10,527,995	746,895	7,924,473	(12,458)	204,939,668	12.77
357	UNDERGROUND CONDUIT	5,866,215	490,483		20,179		134		6,376,743	20.10
358	UNDERGROUND CONDUCTORS AND DEVICES	22,772,138	2,061,463	11,621			(0)		24,845,222	22.13
359	ROADS AND TRAILS	3,691,743	63,720						3,755,463	57.14
	TOTAL TRANSMISSION PLANT	916,334,369	130,973,393	8,519,443	40,009,878	2,390,165	17,044,761	136,398	1,064,279,999	
360.4	DISTRIBUTION PLANT									
360.4	LAND RIGHTS	38,255,021	740,420		(256)				38,995,184	48.33
361	STRUCTURES AND IMPROVEMENTS	17,348,717	755,531	3,757	177,480		3,879		18,274,091	30.53
362	STATION EQUIPMENT	190,061,409	13,891,360	1,413,263	2,261,415	1,223	1,440,305	(10,147)	203,351,894	25.34
362.1	STATION EQUIPMENT - RF MESH	1,157,166	274,767						1,431,933	9.53
363	ENERGY STORAGE EQUIPMENT	126,824	38,131						164,955	26.54
364.2	POLES, TOWERS AND FIXTURES - TOWERS	8,926,650	273,163	263	29,276		(1,798)	20,963	9,251,587	41.07
364.4	POLES, TOWERS AND FIXTURES - POLES	419,224,790	20,941,847	75,596	15,320,208	1,959	7,614,733	23,453	447,621,927	31.25
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	77,327	1,712						79,039	51.49
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	20,725,062	348,120	254,448	(31)				20,818,703	57.63
365	OVERHEAD CONDUCTORS AND DEVICES	328,368,311	22,750,982	526,782	7,256,621	24,214	8,238,191	12,458	349,647,612	24.09
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	150,213	93,676		599				244,488	12.09
366	UNDERGROUND CONDUIT	75,486,521	3,441,702	287	432,169	86	28,007	(3,066)	79,331,118	28.28
368.2	UNDERGROUND CONDUCTORS AND DEVICES	249,733,481	11,703,779	5,361	1,043,613	879	323,917	3,066	262,195,539	33.59
368.4	LINE TRANSFORMERS - OVERHEAD	121,725,229	10,946,410	6,891,448	1,836,620	206,465	1,772,622		126,050,854	33.95
368.6	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	100,179,425	5,151,096	1,552,495	299,504		330,313		103,747,216	39.72
369	LINE TRANSFORMERS - NON-NETWORK HOUSING	40,428	1,314	1,949					39,793	90.68
369	SERVICES	393,325,309	8,414,248	2,717	328,163	41	62,800		402,002,244	51.03
370.2	METERS - AMR	1,031,224	2,679,966		(12,630)				3,698,560	9.20
370.4	METERS - SMART METERS	96,176	118,014						214,190	13.89
370.5	METERS - RF MESH AMR	86,875,398	18,603,618		2,269,507		298,909		107,449,614	38.67
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	187,714	11,194	182	231,170	(0)	135,280		198,908	62.31
371.4	AREA LIGHTING FIXTURES	6,542,160	271,974						6,909,843	55.82
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	63,905,965	3,855,873	9,013	28,878	86	61,957		67,689,555	39.52
	TOTAL DISTRIBUTION PLANT	2,123,552,520	125,288,895	10,737,561	31,502,303	234,955	20,309,115	46,728	2,249,578,727	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	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
		(107)								
389.4	GENERAL PLANT									
	LAND RIGHTS		114						7	0.35
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	164,680,357	16,541,666	2,226,014	495,394	(2,400)	1,917,037	(1,001)	177,550,965	41.18
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	19,100,659	1,817,043	346,634	89,445		25,873	1,001	20,635,641	36.40
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	3,515,066	(341)	326,566	152				3,188,311	99.99
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	12,098,434	1,250,969	588,012	4,819				12,766,210	51.28
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,986,349	313,630	550,475	439				1,789,943	39.97
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	26,603,145	12,789,031	6,438,230	57,101		(139,447)	(183,126)	32,967,368	48.10
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	196,416	196,416	1,044,399					5,022,941	75.20
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	11,686,225	1,579,429	2,044,193	(3,742)				11,217,719	54.02
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	69,147,615	5,910,710	42,697	(942,911)	1,163,607			75,236,325	58.92
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	4,390,193	353,764	22,247					4,721,710	45.59
392.5	TRANSPORTATION EQUIPMENT - TRARGE TANKERS/TRACTORS	1,616,831	93,675						1,710,506	77.24
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	451,917	7,906						459,823	97.03
393	STORES EQUIPMENT	1,186,231	121,241	8,843					1,308,630	49.16
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	3,100,109	196,142	470,193					2,826,058	86.82
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	91,544	79,871		548		4,162		167,801	3.28
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	789,703	54,184						843,887	77.87
394.6	TOOLS AND WORK EQUIPMENT - OTHER	15,473,501	1,696,331	951,155	(24,512)		550		16,183,615	53.71
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,149,954	112,365	31,584					1,230,735	54.00
395	LABORATORY EQUIPMENT	2,692,802	196,802						2,889,604	74.05
396	POWER OPERATED EQUIPMENT	830,306	108,787						939,093	63.80
397	COMMUNICATION EQUIPMENT	11,125,907	901,071	193,231	18,998				11,852,746	63.49
398	MISCELLANEOUS EQUIPMENT	1,719,800	258,460	55,188	525		10,649		1,912,948	36.57
	TOTAL GENERAL PLANT	359,307,466	44,539,265	15,339,661	(903,742)	1,161,207	1,818,824	(183,126)	387,362,686	
	TOTAL DEPRECIABLE PLANT	3,498,222,943	347,410,919	49,718,415	71,208,440	3,766,328	39,172,701	435,686	3,832,173,202	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2024

ACCOUNT (1)	2019		2020		2021		2022		2023		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	60,916.58	325,960.53	55.45	733,824.02	782.50	766,496.48	6,085.07	42,985.43	63,509.70	408,875.92	(2,146,793.08)	(429,359)
353	172,175.02	8,181,930.05	135,531.65	6,391,209.07	54,837.72	8,857,829.61	454,897.24	16,978,328.04	1,502,571.07	5,804,733.67	(43,894,017.74)	(8,778,804)
354	99,071.53	7,993,477.34	137,466.17	12,086,355.11	641,908.87	5,500,713.43	62,643.56	3,607,749.61	25,836.23	218,094.46	(28,439,463.59)	(5,687,893)
355	84,613.28	11,177,906.64	145,475.73	21,106,943.19	332,022.48	11,482,758.26	171,877.14	4,289,212.41	51,353.21	2,688,451.26	(49,959,929.92)	(9,991,986)
356	207,989.15	10,885,589.55	124,766.37	14,432,324.00	106,697.29	7,855,574.06	705,219.24	6,769,568.60	746,895.15	7,924,472.63	(45,975,961.64)	(9,195,192)
357						92,708.89	8,673.48		133.52		(101,515.89)	(20,303)
358				52.78	(60,098.74)	77.44		16.92		(0.07)	(60,245.81)	(12,049)
360.4		(719.49)	0.08	(562.04)							1,281.73	256
361		471,504.96		(5,943.96)		68,287.49		353,549.95		3,878.86	(891,277.30)	(178,255)
362	(7,365.72)	2,303,835.28	8,410.77	1,832,268.20	18,745.43	2,818,300.18	151,532.34	3,468,967.74	1,222.88	1,440,304.56	(11,691,130.26)	(2,338,226)
364.2	0.04	524.85		(712.37)		91,250.11		28,124.54		(1,797.67)	(117,389.42)	(23,478)
364.4	339,706.74	15,947,856.41	96,129.04	15,510,495.22	(9,163.52)	11,707,417.43	(3,313.19)	12,329,638.14	1,958.83	7,614,733.39	(62,684,822.69)	(12,536,965)
364.8		(156.23)									156.23	31
365	38,471.17	4,463,714.35	140,408.09	7,584,095.64	3,796.95	10,069,638.97	(2,132.05)	8,134,440.03	24,213.61	8,238,191.41	(38,285,322.63)	(7,657,065)
365.1				2,983.20							(2,983.20)	(599)
366	(74.70)	358,731.71	935.72	479,830.37	0.21	488,878.05	(1,512.72)	405,451.26	85.92	28,006.79	(1,761,463.75)	(352,293)
367	(1,052.59)	464,420.79	18,164.54	1,326,876.38	(87.11)	1,551,340.93	(15,449.64)	1,329,969.24	878.89	323,916.85	(4,994,070.10)	(998,814)
368.2	(35,918.94)	1,355,793.22	(43,514.57)	2,106,467.34	37,465.38	2,019,781.73	65,350.10	2,485,057.75	206,465.14	1,772,622.48	(9,509,875.41)	(1,901,975)
368.4		308,266.46		284,411.93		290,040.05		418,341.83		330,312.71	(1,609,372.98)	(321,875)
369	3,955.13	446,390.45	19,521.64	285,376.79	(282.33)	89,348.52	(2.76)	62,002.63	41.15	62,800.07	(922,685.63)	(184,537)
370.2	392,040.00	59,239.36		1,035.00							331,765.64	66,353
370.5	158,400.00	6,944,973.67	(643.53)	4,155,923.06		109,346.30		125,822.14		298,909.17	(11,477,217.87)	(2,295,444)
371.4		632,882.54		204,613.05		161,045.87		146,624.26	(0.03)	135,279.55	(1,280,444.56)	(256,089)
371.4	8,915.00	62,663.57	(223.91)	189,314.95	0.73	631,972.42	(166.95)	110,159.15	88.46	61,956.76	(29,494.00)	(5,899)
390.2		738,043.01	(68.95)	334,439.69		1,010,154.77		325,334.74	(2,400.00)	1,917,036.67	(4,327,477.83)	(865,496)
390.4		95,900.00		5,300.00		132,754.00		10,978.72		25,873.24	(270,805.96)	(54,161)
391.1						760.93					(760.93)	(152)
391.2		3,616.72	4,132.17	(10,768.00)		3,495.88		38,117.58		(139,446.95)	(24,908.16)	(4,982)
391.4				19,433.68				240,826.95			(145,631.23)	(29,126)
391.6		539.93				23,313.52	(964.10)				18,710.47	3,742
392.2	644,521.40		724,538.00		18,710.47		1,728,763.66		1,163,607.33		5,045,940.39	1,009,188
394.2						2,741.48				4,162.35	(6,903.83)	(1,381)
394.6	105,844.31			1,676.08			18,389.48			550.14	122,007.57	24,402
394.8	17,316.40					(2,736.70)					17,316.40	3,463
397		23,064.50		73,698.49				2,626.68		10,648.76	(94,026.29)	(18,805)
398											(13,275.44)	(2,655)
TOTAL	2,289,523.80	73,243,940.17	1,511,084.46	89,110,970.87	2,952,644.43	65,823,290.10	3,341,790.55	61,712,567.82	3,786,327.54	39,172,700.53	(315,182,098.71)	(63,036,423)

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