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**E-FILE**

April 23, 2025

Matthew Homsher, 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, 2024  
Docket No.**

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Dear Secretary Homsher:

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, 2024. 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 23, 2025, 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 Katelyn Arnold, PPL Electric’s Manager – Regulatory Strategy and Rates, at (610) 774-5401.

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  
John Van Zant  
Allison Kaster, Esquire  
NazAarah Sabree  
Darryl Lawrence, Esquire

PPL ELECTRIC UTILITIES CORPORATION  
ANNUAL DEPRECIATION REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
DOCKET NO. M-2025-

PPL ELECTRIC UTILITIES CORPORATION  
ANNUAL DEPRECIATION REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024

DOCKET NO. M-2025-

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, 2022, December 31, 2023 and December 31, 2024; a calculation of remaining life depreciation accrual rates as of December 31, 2024; the 2024 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 2025, based on experience for the period 2020 through 2024, 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 2023.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function as of December 31, 2022, December 31, 2023 and December 31, 2024. 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, 2022 to December 31, 2023 due to the higher reserve to plant ratio and higher growth in the longer lived cloud software applications. The rate decreased slightly from December 31, 2023 to December 31, 2024 due to low growth and the resulting higher reserve to plant ratio. The composite rate for Transmission Plant from December 31, 2022 to December 31, 2023 is basically unchanged. The composite rate is basically unchanged from December 31, 2023 to December 31, 2024. The composite annual accrual rate for Distribution Plant is basically unchanged from December 31, 2022 to December 31, 2023. The composite rate is basically unchanged from December 31, 2023 to December 31, 2024. The composite rate for General Plant 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. The composite rate decreased from December 31, 2023 to December 31, 2024 due to low growth and the resulting higher reserve to plant ratio.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account as of December 31, 2024. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2024. A review of any unusual entries is set forth in the section "2024 Plant and Reserve Activity," beginning on page 7. Table 5 sets forth the net salvage accruals for 2025, as determined by the 5-year amortization of the experience during the prior 5-year period 2020 through 2024.

#### REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2024 and are based on the straight line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2024 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, 2024, 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, 2024

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1926	352.86	318	353			
1927	17,107.38	15,294	17,107			
1928	30,342.30	26,889	30,342			
1929	17,359.20	15,251	17,359			
1930	22,860.07	19,909	22,860			
1931	18,321.98	15,820	18,322			
1932	4,041.48	3,460	4,041			
1933	7,117.17	6,041	7,117			
1934	8,987.04	7,561	8,987			
1935	9,599.56	8,006	9,600			
1936	7,388,565.81	6,109,679	7,388,566			
1937	221,262.30	181,355	221,262			
1938	112,127.11	91,088	112,127			
1939	131,676.78	106,035	131,677			
1940	157,345.86	125,562	157,346			
1941	232,614.08	183,935	232,614			
1942	123,111.21	96,475	123,111			
1943	207,267.08	160,914	207,267			
1944	787,430.60	605,605	787,431			
1945	443,183.13	337,626	443,183			
1946	760,668.67	573,963	760,669			
1947	924,314.77	690,713	924,315			
1948	431,572.65	319,286	431,573			
1949	318,448.12	233,279	318,448			
1950	349,959.61	253,752	349,960			
1951	540,689.77	388,021	540,690			
1952	759,988.18	539,592	759,988			
1953	641,347.91	450,457	641,348			
1954	633,184.02	439,892	633,184			
1955	1,190,100.09	817,706	1,190,100			
1956	1,177,823.71	800,272	1,167,935	9,889	17.63	561
1957	1,093,886.68	734,698	1,072,234	21,653	18.06	1,199
1958	993,975.83	659,642	962,696	31,280	18.50	1,691
1959	1,494,250.83	979,960	1,430,175	64,076	18.93	3,385
1960	1,401,879.55	908,166	1,325,397	76,483	19.37	3,949
1961	1,593,897.78	1,019,521	1,487,911	105,987	19.82	5,347
1962	1,590,536.65	1,004,647	1,466,204	124,333	20.26	6,137
1963	2,319,818.22	1,445,873	2,110,139	209,679	20.72	10,120
1964	2,433,825.19	1,497,022	2,184,787	249,038	21.17	11,764
1965	2,927,905.84	1,776,448	2,592,587	335,319	21.63	15,502
1966	3,061,132.73	1,831,659	2,673,164	387,969	22.09	17,563

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, 2024

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	3,794,415.61	2,238,022	3,266,219	528,197	22.56	23,413
1968	3,864,220.61	2,246,156	3,278,090	586,131	23.03	25,451
1969	5,494,153.06	3,145,677	4,590,870	903,283	23.51	38,421
1970	4,985,797.93	2,811,093	4,102,571	883,227	23.99	36,816
1971	5,496,796.47	3,051,217	4,453,013	1,043,783	24.47	42,656
1972	7,501,289.36	4,097,054	5,979,331	1,521,958	24.96	60,976
1973	12,379,087.11	6,650,912	9,706,488	2,672,599	25.45	105,014
1974	9,716,766.39	5,132,202	7,490,049	2,226,717	25.95	85,808
1975	10,444,762.46	5,421,772	7,912,654	2,532,108	26.45	95,732
1976	11,645,952.11	5,939,436	8,668,144	2,977,808	26.95	110,494
1977	11,494,935.66	5,755,859	8,400,228	3,094,708	27.46	112,699
1978	12,430,758.06	6,106,859	8,912,485	3,518,273	27.98	125,742
1979	12,246,299.66	5,902,716	8,614,554	3,631,746	28.49	127,474
1980	11,964,614.77	5,653,879	8,251,396	3,713,219	29.01	127,998
1981	10,415,674.53	4,821,520	7,036,633	3,379,042	29.54	114,389
1982	10,313,703.35	4,674,892	6,822,640	3,491,063	30.07	116,098
1983	10,263,483.25	4,553,292	6,645,175	3,618,308	30.60	118,245
1984	13,341,413.48	5,787,772	8,446,802	4,894,611	31.14	157,181
1985	13,859,174.69	5,876,290	8,575,987	5,283,188	31.68	166,767
1986	16,041,638.14	6,641,238	9,692,369	6,349,269	32.23	196,999
1987	17,207,719.55	6,951,919	10,145,784	7,061,936	32.78	215,434
1988	15,971,295.95	6,292,691	9,183,692	6,787,604	33.33	203,648
1989	15,948,576.06	6,124,253	8,937,870	7,010,706	33.88	206,928
1990	17,371,517.79	6,493,821	9,477,226	7,894,292	34.44	229,219
1991	18,455,161.78	6,707,529	9,789,116	8,666,046	35.01	247,531
1992	17,682,006.03	6,246,522	9,116,312	8,565,694	35.57	240,812
1993	20,075,418.00	6,884,062	10,046,752	10,028,666	36.14	277,495
1994	19,462,426.55	6,472,230	9,445,715	10,016,712	36.71	272,861
1995	20,303,815.08	6,537,828	9,541,450	10,762,365	37.29	288,613
1996	15,867,291.39	4,944,883	7,216,671	8,650,620	37.86	228,490
1997	17,086,630.41	5,144,614	7,508,163	9,578,467	38.44	249,180
1998	15,675,628.13	4,551,575	6,642,669	9,032,959	39.03	231,436
1999	21,014,921.55	5,880,395	8,581,978	12,432,944	39.61	313,884
2000	22,980,013.47	6,183,692	9,024,616	13,955,397	40.20	347,149
2001	20,755,784.04	5,366,408	7,831,854	12,923,930	40.78	316,918
2002	29,032,499.33	7,194,834	10,500,299	18,532,200	41.37	447,962
2003	22,731,696.51	5,389,458	7,865,494	14,866,203	41.96	354,295
2004	22,156,946.82	5,011,458	7,313,832	14,843,115	42.56	348,757
2005	22,467,151.72	4,840,548	7,064,402	15,402,750	43.15	356,958
2006	31,467,076.13	6,436,590	9,393,701	22,073,375	43.75	504,534
2007	29,474,917.77	5,712,829	8,337,429	21,137,489	44.34	476,714

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, 2024

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	29,208,739.31	5,342,571	7,797,066	21,411,673	44.94	476,450
2009	31,383,060.68	5,397,886	7,877,794	23,505,267	45.54	516,146
2010	37,382,306.51	6,021,916	8,788,517	28,593,790	46.14	619,718
2011	54,609,476.15	8,201,251	11,969,087	42,640,389	46.74	912,289
2012	61,824,650.05	8,599,191	12,549,849	49,274,801	47.35	1,040,650
2013	54,660,367.16	7,006,366	10,225,245	44,435,122	47.95	926,697
2014	48,785,414.26	5,712,284	8,336,633	40,448,781	48.56	832,965
2015	47,360,667.66	5,028,756	7,339,077	40,021,591	49.16	814,109
2016	47,764,128.85	4,541,891	6,628,536	41,135,593	49.77	826,514
2017	45,055,923.73	3,784,698	5,523,472	39,532,452	50.38	784,685
2018	39,080,709.51	2,849,375	4,158,441	34,922,269	50.99	684,885
2019	67,863,143.20	4,195,300	6,122,713	61,740,430	51.60	1,196,520
2020	51,573,351.71	2,607,033	3,804,761	47,768,591	52.22	914,757
2021	30,883,296.84	1,218,346	1,778,081	29,105,216	52.83	550,922
2022	78,963,297.76	2,225,186	3,247,486	75,715,812	53.45	1,416,573
2023	43,747,756.63	739,775	1,079,644	42,668,113	54.07	789,127
2024	71,025,573.74	400,584	584,621	70,440,953	54.69	1,288,004
	1,508,635,174.31	321,229,798	466,585,922	1,042,049,252		23,015,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.53

## 2024 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 2024. Table 3 sets forth the original cost as of December 31, 2023, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2024; and the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software, and Account 355.00, Poles and Fixtures, were due to a large portion of these assets requiring upgrade or replacement. The high percentage retirements for Account 368.60, Line Transformers - Non-Network Housing, 391.10, Office Furniture and Equipment – RF Mesh AMR Computer Equipment, Account 391.60, Office Furniture and Equipment – Computers, Account 394.00, Tools, and Work Equipment – L&S Line Crews, and Account 397.00, Communication Equipment 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, 2024; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2024; and the book reserve as a percent of the plant balance as of December 31, 2024.

## AMORTIZATION OF NET SALVAGE

The 2025 amortization amounts for net negative salvage of \$56,744,564 based on the experienced net salvage during the 5-year period 2020 through 2024. 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 2024, 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, 2022, DECEMBER 31, 2023 AND DECEMBER 31, 2024**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>NONDEPRECIABLE PLANT</b>			
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	73,685,940.94	74,518,046.47	80,174,359.66
<b>INTANGIBLE PLANT</b>			
ORIGINAL COST (DEPRECIABLE)	339,460,445.43	399,838,339.36	406,217,392.63
BOOK ACCRUED DEPRECIATION	99,028,588	130,951,890	161,135,396
BOOK RESERVE % OF O.C.	29.17%	32.75%	39.67%
ORIGINAL COST DEPRECIATED	240,431,857	268,886,449	245,081,996
ANNUAL DEPRECIATION EXPENSE	34,493,447	40,477,774	40,934,155
ANNUAL % OF O.C.	10.16%	10.12%	10.08%
<b>TRANSMISSION PLANT</b>			
ORIGINAL COST (DEPRECIABLE)	7,361,002,441.09	7,862,256,483.09	8,339,191,092.03
BOOK ACCRUED DEPRECIATION	916,334,369	1,064,279,999	1,177,400,404
BOOK RESERVE % OF O.C.	12.45%	13.54%	14.12%
ORIGINAL COST DEPRECIATED	6,444,668,072	6,797,976,485	7,161,790,688
ANNUAL DEPRECIATION EXPENSE	130,609,423	138,092,274	146,000,162
ANNUAL % OF O.C.	1.77%	1.76%	1.75%
<b>DISTRIBUTION PLANT</b>			
ORIGINAL COST (DEPRECIABLE)	6,675,687,934.23	6,882,906,149.41	7,277,531,873.68
BOOK ACCRUED DEPRECIATION	2,123,552,520	2,249,578,727	2,359,090,224
BOOK RESERVE % OF O.C.	31.81%	32.68%	32.42%
ORIGINAL COST DEPRECIATED	4,552,135,415	4,633,327,423	4,918,441,649
ANNUAL DEPRECIATION EXPENSE	128,654,488	131,889,792	140,186,458
ANNUAL % OF O.C.	1.93%	1.92%	1.93%
<b>GENERAL PLANT</b>			
ORIGINAL COST (DEPRECIABLE)	806,324,331.06	830,844,202.29	837,410,906.87
BOOK ACCRUED DEPRECIATION	359,307,466	387,362,586	411,130,049
BOOK RESERVE % OF O.C.	44.56%	46.62%	49.10%
ORIGINAL COST DEPRECIATED	447,016,865	443,481,616	426,280,860
ANNUAL DEPRECIATION EXPENSE	47,209,074	50,615,473	45,839,808
ANNUAL % OF O.C.	5.85%	6.09%	5.47%
<b>TOTAL COMPANY</b>			
ORIGINAL COST	15,256,831,387.42	16,051,033,515.29	16,941,195,919.54
BOOK ACCRUED DEPRECIATION	3,498,222,943	3,832,173,202	4,108,756,073
BOOK RESERVE % OF O.C.	22.93%	23.87%	24.25%
ORIGINAL COST DEPRECIATED	11,684,252,209	12,143,671,973	12,751,595,193
ANNUAL DEPRECIATION EXPENSE	340,966,432	361,075,313	372,960,583
ANNUAL % OF O.C.	2.23%	2.25%	2.20%

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, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)	
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)		
<b>DEPRECIABLE PLANT</b>								
<b>INTANGIBLE PLANT</b>								
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE							
	5-YEAR ASSETS	5-SQ	110,952,302.25	64,554,775	46,397,527	16,858,867	15.19	2.8
	10-YEAR ASSETS	10-SQ	17,814,266.69	10,898,702	6,915,565	1,544,254	8.67	4.5
	15-YEAR ASSETS	15-SQ	59,647,967.27	11,846,633	47,801,334	3,886,829	6.52	12.3
	TOTAL ACCOUNT 303.2		188,414,536.21	87,300,110	101,114,426	22,289,950	11.83	4.5
303.8	CLOUD SOFTWARE							
	5-YEAR ASSETS	5-SQ	49,865,087.08	31,845,256	18,019,831	6,072,972	12.18	3.0
	10-YEAR ASSETS	10-SQ	59,364,148.13	20,843,637	38,520,511	5,547,859	9.35	6.9
	15-YEAR ASSETS	15-SQ	108,573,621.21	21,146,393	87,427,228	7,023,374	6.47	12.4
	TOTAL ACCOUNT 303.8		217,802,856.42	73,835,286	143,967,570	18,644,205	8.56	7.7
	<b>TOTAL INTANGIBLE PLANT</b>		<b>406,217,392.63</b>	<b>161,135,396</b>	<b>245,081,996</b>	<b>40,934,155</b>	<b>10.08</b>	<b>6.0</b>
<b>TRANSMISSION PLANT</b>								
350.4	LAND RIGHTS	80-S4	252,276,418.37	67,709,785	184,566,633	3,024,857	1.20	61.0
352	STRUCTURES AND IMPROVEMENTS	65-R2	277,172,515.45	35,641,266	241,531,249	4,280,627	1.54	56.4
353	STATION EQUIPMENT	44-R1.5	2,736,407,067.99	436,487,761	2,299,919,307	62,206,448	2.27	37.0
354	TOWERS AND FIXTURES	75-R3	2,785,680,285.62	356,810,733	2,428,869,553	37,588,862	1.35	64.6
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304,069.85	7,758,787	3,545,283	83,775	0.74	42.3
355	POLES AND FIXTURES	45-R0.5	348,664,947.39	7,651,160	341,013,787	9,002,185	2.58	37.9
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572,211.63	5,322,712	7,249,500	129,471	1.03	56.0
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,764,273,131.09	222,726,415	1,541,546,716	26,995,587	1.53	57.1
357	UNDERGROUND CONDUIT	60-S4	31,740,412.51	6,859,612	24,880,801	486,646	1.53	51.1
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,527,684.91	26,613,686	85,913,999	2,135,354	1.90	40.2
359	ROADS AND TRAILS	80-R4	6,572,347.22	3,818,487	2,753,860	66,350	1.01	41.5
	<b>TOTAL TRANSMISSION PLANT</b>		<b>8,339,191,092.03</b>	<b>1,177,400,404</b>	<b>7,161,790,688</b>	<b>146,000,162</b>	<b>1.75</b>	<b>49.1</b>
<b>DISTRIBUTION PLANT</b>								
360.4	LAND RIGHTS	80-R4	80,705,434.25	39,721,013	40,984,421	756,487	0.94	54.2
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	62,870,945.98	19,208,041	43,662,905	812,994	1.29	53.7
362	STATION EQUIPMENT	53-R2	869,101,347.97	218,461,193	650,640,155	15,585,616	1.79	41.7
362.1	STATION EQUIPMENT - RF MESH	53-R2	15,032,776.94	1,701,975	13,330,802	282,081	1.88	47.3
363	ENERGY STORAGE EQUIPMENT	15-L3	621,594.95	200,662	420,933	43,711	7.03	9.6
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3	22,881,307.99	9,544,406	13,336,902	281,126	1.23	47.4
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5	1,508,635,174.31	466,585,922	1,042,049,252	23,015,420	1.53	45.3
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3	153,513.71	80,712	72,802	1,768	1.15	41.2
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3	35,852,392.21	20,664,617	15,187,775	362,749	1.01	41.9
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	1,562,425,959.36	367,531,671	1,194,894,288	25,524,659	1.63	46.8
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2	1,700,126.22	334,443	1,365,683	105,161	6.19	13.0
366	UNDERGROUND CONDUIT	70-R3	294,514,083.11	83,077,199	211,436,884	3,869,612	1.31	54.6
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5	817,602,005.34	272,948,263	544,653,742	12,670,453	1.55	43.0
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	383,710,070.39	129,187,174	254,522,896	12,299,687	3.21	20.7
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	278,273,971.85	107,173,818	171,100,154	5,868,733	2.11	29.2
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	47,573.69	33,324	14,250	1,674	3.52	8.5
369	SERVICES	60-R2	806,982,957.89	409,811,583	397,171,375	8,865,513	1.10	44.8
370.2	METERS - AMR	15-SQ	40,199,492.47	6,312,173	33,887,319	5,570,414	13.86	6.1
370.4	METERS - SMART METERS	15-SQ	8,910,056.52	402,372	8,507,685	608,520	6.83	14.0
370.5	METERS - RF MESH AMR	15-SQ	288,866,416.73	127,383,890	161,482,527	19,041,388	6.59	8.5
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3	319,228.36	209,036	110,192	10,996	3.44	10.0
371.4	AREA LIGHTING FIXTURES	25-L0.5	12,697,633.57	7,304,426	5,393,208	307,592	2.42	17.5
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5	185,427,809.87	71,212,311	114,215,499	4,300,104	2.32	26.6
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>7,277,531,873.68</b>	<b>2,359,090,224</b>	<b>4,918,441,649</b>	<b>140,186,458</b>	<b>1.93</b>	<b>35.1</b>

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, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)	
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)		
<b>GENERAL PLANT</b>								
389.4	LAND RIGHTS	75-R4	1,993.78	119	1,875	117	5.87	16.0
390.2	STRUCTURES AND IMPROVEMENTS							
	BUILDINGS - MAJOR	50-S0.5 *	436,908,941.09	187,983,543	248,925,397	17,841,776	4.08	14.0
	BUILDINGS - MINOR	45-R3	6,211,826.20	1,960,116	4,251,710	163,453	2.63	26.0
	TOTAL ACCOUNT 390.2		443,120,767.29	189,943,659	253,177,107	18,005,229	4.06	14.1
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	57,522,552.55	22,280,835	35,241,718	1,866,536	3.24	18.9
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	5-SQ	2,407,654.39	2,407,347	307	307	0.01	1.0
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	26,136,755.80	14,009,301	12,127,455	1,374,871	5.26	8.8
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	4,570,553.63	2,053,923	2,516,631	412,383	9.02	6.1
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	59,841,738.74	32,027,908	27,813,831	11,644,497	19.46	2.4
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3	5,432,542.64	4,277,212	1,155,331	221,635	4.08	5.2
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5	21,210,487.98	13,238,257	7,972,231	1,525,926	7.19	5.2
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4	127,508,688.91	81,594,339	45,914,350	6,316,133	4.95	7.3
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	25-L2	10,385,115.79	5,075,472	5,309,644	350,725	3.38	15.1
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3	2,975,736.64	1,848,952	1,126,785	159,809	5.37	7.1
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3	473,896.77	464,949	8,948	6,129	1.29	1.5
393.0	STORES EQUIPMENT	25-SQ	2,708,417.76	1,433,436	1,274,982	106,406	3.93	12.0
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	2,833,439.54	2,569,865	263,575	190,029	6.71	1.4
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	8,150,367.71	502,972	7,647,396	414,489	5.09	18.5
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	1,083,675.27	898,071	185,604	74,242	6.85	2.5
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	31,172,446.56	17,632,858	13,539,589	1,472,073	4.72	9.2
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	2,301,897.79	1,345,370	956,528	119,587	5.20	8.0
395.0	LABORATORY EQUIPMENT	20-SQ	3,898,428.76	3,082,634	815,795	166,367	4.27	4.9
396.0	POWER OPERATED EQUIPMENT	15-S4	1,425,346.05	1,028,208	397,138	116,009	8.14	3.4
397.0	COMMUNICATION EQUIPMENT	15-SQ	17,051,448.37	11,289,918	5,761,530	860,411	5.05	6.7
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	5,196,954.15	2,124,444	3,072,510	435,898	8.39	7.0
	<b>TOTAL GENERAL PLANT</b>		<b>837,410,906.87</b>	<b>411,130,049</b>	<b>426,280,860</b>	<b>45,839,808</b>	<b>5.47</b>	<b>9.3</b>
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>16,860,351,265.21</b>	<b>4,108,756,073</b>	<b>12,751,595,193</b>	<b>372,960,583</b>	<b>2.21</b>	<b>34.2</b>
<b>NONDEPRECIABLE PLANT</b>								
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		48,614,805.92					
360.2	LAND		22,067,479.34					
389.2	LAND		9,492,074.40					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>80,844,654.33</b>					
	<b>TOTAL UTILITY PLANT</b>		<b>16,941,195,919.54</b>					

\* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.  
NOTE: NEW ASSETS ADDED IN ACCOUNT 303.6, RF MESH AMR SOFTWARE, WILL UTILIZE A 20.00 RATE BASED ON A 5-YEAR AMORTIZATION PERIOD.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2024

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)
<b>INTANGIBLE PLANT</b>							
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	190,981,591.18	15,015,428.63	17,582,483.60		188,414,536.21	9.21
303.6	RF MESH AMR SOFTWARE	16,831.31		16,831.31		0.00	100.00
303.8	CLOUD SOFTWARE	208,839,916.87	8,962,939.55			217,802,856.42	0.00
<b>TOTAL INTANGIBLE PLANT</b>		<b>399,838,339.36</b>	<b>23,978,368.18</b>	<b>17,599,314.91</b>	<b>0.00</b>	<b>406,217,392.63</b>	
<b>TRANSMISSION PLANT</b>							
350.4	LAND RIGHTS	242,011,460.41	10,181,753.14		83,204.82	252,276,418.37	0.00
352	STRUCTURES AND IMPROVEMENTS	260,590,966.99	16,644,234.41	62,685.95		277,172,515.45	0.02
353	STATION EQUIPMENT	2,591,057,831.97	147,508,287.34	2,159,051.32		2,736,407,067.99	0.08
354	TOWERS AND FIXTURES	2,693,199,442.84	115,042,206.37	22,561,363.59		2,785,680,285.62	0.84
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,069.85				11,304,069.85	0.00
355	POLES AND FIXTURES	296,444,008.90	66,116,970.05	13,896,031.56		348,664,947.39	4.69
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,211.63				12,572,211.63	0.00
356	OVERHEAD CONDUCTORS AND DEVICES	1,604,498,246.72	172,447,348.83	12,672,464.46		1,764,273,131.09	0.79
357	UNDERGROUND CONDUIT	31,718,639.95	21,772.56			31,740,412.51	0.00
358	UNDERGROUND CONDUCTORS AND DEVICES	112,287,256.61	490,395.11	249,966.81		112,527,684.91	0.22
359	ROADS AND TRAILS	6,572,347.22				6,572,347.22	0.00
<b>TOTAL TRANSMISSION PLANT</b>		<b>7,862,256,483.09</b>	<b>528,452,967.81</b>	<b>51,601,563.69</b>	<b>83,204.82</b>	<b>8,339,191,092.03</b>	
<b>DISTRIBUTION PLANT</b>							
360.4	LAND RIGHTS	80,692,596.54	12,837.71			80,705,434.25	0.00
361	STRUCTURES AND IMPROVEMENTS	59,847,270.79	3,023,675.19			62,870,945.98	0.00
362	STATION EQUIPMENT	802,455,977.15	67,172,995.13	527,624.31		869,101,347.97	0.07
362.1	STATION EQUIPMENT - RF MESH	15,032,776.94				15,032,776.94	0.00
363	ENERGY STORAGE EQUIPMENT	621,594.95				621,594.95	0.00
364.2	POLES, TOWERS AND FIXTURES - TOWERS	22,524,827.14	356,550.06	69.21		22,881,307.99	0.00
364.4	POLES, TOWERS AND FIXTURES - POLES	1,433,090,320.53	77,708,568.27	2,163,714.49		1,508,635,174.31	0.15
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,513.71				153,513.71	0.00
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	36,125,476.99	225,421.59	498,506.37		35,852,392.21	1.38
365	OVERHEAD CONDUCTORS AND DEVICES	1,451,300,501.78	114,278,476.09	3,153,018.51		1,562,425,959.36	0.22
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	2,021,558.26	17.88		(321,449.92)	1,700,126.22	0.00
366	UNDERGROUND CONDUIT	270,923,615.67	23,665,793.31	75,325.87		294,514,083.11	0.03
367	UNDERGROUND CONDUCTORS AND DEVICES	780,494,018.29	38,943,007.23	1,835,020.18		817,602,005.34	0.24
368.2	LINE TRANSFORMERS - OVERHEAD	371,291,438.04	19,542,834.94	7,124,202.59		383,710,070.39	1.92
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	261,227,531.60	18,776,908.52	1,730,468.27		278,273,971.85	0.66
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	43,881.16	11,453.03	7,760.50		47,573.69	17.69
369	SERVICES	787,836,248.10	19,592,153.35	445,443.56		806,982,957.89	0.06
370.2	METERS - AMR	40,199,492.47				40,199,492.47	0.00
370.4	METERS - SMART METERS	2,217,717.60	6,692,338.92			8,910,056.52	0.00
370.5	METERS - RF MESH AMR	280,799,273.42	8,067,143.31			288,866,416.73	0.00
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36				319,228.36	0.00
371.4	AREA LIGHTING FIXTURES	12,378,576.26	331,403.93	12,346.62		12,697,633.57	0.10
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	171,308,713.66	14,594,653.59	475,557.38		185,427,809.87	0.28
<b>TOTAL DISTRIBUTION PLANT</b>		<b>6,882,906,149.41</b>	<b>412,996,232.05</b>	<b>18,049,057.86</b>	<b>(321,449.92)</b>	<b>7,277,531,873.68</b>	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2024

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)
<b>GENERAL PLANT</b>						
389.4	LAND RIGHTS	1,993.78			1,993.78	0.00
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	431,194,017.81	15,818,402.54	3,891,653.06	443,120,767.29	0.90
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	56,695,166.38	993,483.71	166,097.54	57,522,552.55	0.29
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	3,188,770.85		781,116.46	2,407,654.39	24.50
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	24,894,513.34	1,280,227.56	37,985.10	26,136,755.80	0.15
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,402,685.19	167,868.44		4,570,553.63	0.00
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	68,534,150.70	5,131,898.57	13,824,310.53	59,841,738.74	20.17
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6,679,617.81	63,261.67	125,092.00	5,432,542.64	1.87
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	20,764,520.61	4,455,226.62	380,646.63	21,210,487.98	1.83
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	127,689,622.91	39,702.06	(220,636.06)	127,508,688.91	0.00
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	10,357,604.79	241,077.57	(213,566.57)	10,385,115.79	0.00
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,214,511.64	761,225.00		2,975,736.64	0.00
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,896.77			473,896.77	0.00
393	STORES EQUIPMENT	2,661,900.99	46,516.77		2,708,417.76	0.00
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	3,255,214.23		421,774.69	2,833,439.54	12.96
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	5,122,000.43	3,028,367.28		8,150,367.71	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	30,076,910.62	1,095,535.94		31,172,446.56	0.00
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,278,978.46	26,150.47	3,231.14	2,301,897.79	0.14
395	LABORATORY EQUIPMENT	3,902,201.34		3,772.58	3,898,428.76	0.10
396	POWER OPERATED EQUIPMENT	1,471,862.82		(46,516.77)	1,425,346.05	0.00
397	COMMUNICATION EQUIPMENT	18,669,508.40	78,611.35	1,696,671.38	17,051,448.37	9.09
398	MISCELLANEOUS EQUIPMENT	5,230,877.15	19,954.50	53,877.50	5,196,954.15	1.03
	<b>TOTAL GENERAL PLANT</b>	<b>830,844,202.29</b>	<b>33,247,510.05</b>	<b>21,386,228.61</b>	<b>(5,294,576.86)</b>	<b>837,410,906.87</b>
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>15,975,845,174.15</b>	<b>998,675,078.09</b>	<b>108,636,165.07</b>	<b>(5,532,821.96)</b>	<b>16,860,351,265.21</b>
<b>INTANGIBLE AND NONPRECIABLE PLANT</b>						
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	45,573,794.25	2,637,232.88		48,211,027.13	0.00
360.2	LAND	19,452,177.82	2,615,301.52		22,067,479.34	0.00
389.2	LAND	9,492,074.40			9,492,074.40	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>75,188,341.14</b>	<b>5,252,534.40</b>	<b>0.00</b>	<b>403,778.79</b>	<b>80,844,654.33</b>
	<b>TOTAL PLANT IN SERVICE</b>	<b>16,051,033,515.29</b>	<b>1,003,927,612.49</b>	<b>108,636,165.07</b>	<b>(5,129,043.00)</b>	<b>16,941,195,919.54</b>

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2024

	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)
<b>INTANGIBLE PLANT</b>										
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	78,070,975	26,811,618	17,582,484					87,300,110	46.33
303.6	RF MESH AMR SOFTWARE	9,447	3,692	16,831				3,693	0	0.00
303.8	CLOUD SOFTWARE	52,871,468	20,963,818						73,835,286	33.90
	<b>TOTAL INTANGIBLE PLANT</b>	<b>130,951,890</b>	<b>47,779,128</b>	<b>17,599,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,693</b>	<b>161,135,396</b>	
<b>TRANSMISSION PLANT</b>										
350.4	LAND RIGHTS	64,834,139	2,875,646						67,709,785	26.84
352	STRUCTURES AND IMPROVEMENTS	31,181,720	4,009,852	62,686	429,359	125,219	42,198		35,641,266	12.86
353	STATION EQUIPMENT	373,395,532	59,422,810	2,159,051	8,778,804	315,682	3,266,015		436,487,761	15.95
354	TOWERS AND FIXTURES	338,008,072	35,762,445	22,561,364	5,687,893	1,249	87,563		356,810,733	12.81
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,676,112	82,675						7,758,787	68.64
355	POLES AND FIXTURES	4,068,472	9,233,721	13,896,032	9,991,986	327,788	2,074,775		7,651,160	2.19
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	5,198,856	123,856						5,322,712	42.34
356	OVERHEAD CONDUCTORS AND DEVICES	204,939,668	25,229,363	12,672,464	9,195,192	970,796	4,936,140		222,726,415	12.62
357	UNDERGROUND CONDUIT	6,376,743	462,566		20,303				6,859,612	21.61
358	UNDERGROUND CONDUCTORS AND DEVICES	24,845,222	2,006,381	249,967	12,049				26,613,686	23.65
359	ROADS AND TRAILS	3,755,463	63,024						3,818,487	58.10
	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,064,279,999</b>	<b>139,272,339</b>	<b>51,601,564</b>	<b>34,115,586</b>	<b>1,740,734</b>	<b>10,406,690</b>	<b>0</b>	<b>1,177,400,404</b>	
<b>DISTRIBUTION PLANT</b>										
360.4	LAND RIGHTS	38,995,184	726,085		(256)				39,721,013	49.22
361	STRUCTURES AND IMPROVEMENTS	18,274,091	764,945		178,255		9,250		19,208,041	30.55
362	STATION EQUIPMENT	203,351,694	14,514,747	527,624	2,338,226	47,328	1,263,178		218,461,193	25.14
362.1	STATION EQUIPMENT - RF MESH	1,431,933	270,042						1,701,975	11.32
363	ENERGY STORAGE EQUIPMENT	164,955	35,707						200,662	32.28
364.2	POLES, TOWERS AND FIXTURES - TOWERS	9,251,587	269,541	69	23,478		131		9,544,406	41.71
364.4	POLES, TOWERS AND FIXTURES - POLES	447,821,927	21,497,918	2,163,714	12,536,965	3,765	13,110,938		466,585,922	30.93
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	79,039	1,673						80,712	52.58
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	20,818,703	344,451	498,506	(31)				20,664,617	57.64
365	OVERHEAD CONDUCTORS AND DEVICES	349,647,612	23,743,086	3,153,019	7,657,065	3,984	10,367,057		367,531,671	23.52
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	244,488	89,356		599				334,443	19.67
366	UNDERGROUND CONDUIT	79,331,118	3,740,482	75,326	352,293	5	271,373		83,077,199	28.21
367	UNDERGROUND CONDUCTORS AND DEVICES	262,155,539	12,066,119	1,835,020	998,814		437,189		272,948,263	33.38
368.2	LINE TRANSFORMERS - OVERHEAD	126,050,654	11,222,355	7,124,203	1,901,975	336,942	3,200,550		129,187,174	33.67
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	103,747,216	5,412,546	1,730,468	321,875		577,350		107,173,818	38.51
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	39,793	1,292	7,761					33,324	70.05
369	SERVICES	402,002,244	8,474,979	445,444	184,537		404,733		409,811,583	50.78
370.2	METERS - AMR	3,698,560	2,679,966		(66,353)				6,312,173	15.70
370.4	METERS - SMART METERS	214,190	188,182						402,372	4.52
370.5	METERS - RF MESH AMR	107,449,614	18,927,574		2,295,444		1,288,741		127,383,890	44.10
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	198,908	10,128						209,036	65.48
371.4	AREA LIGHTING FIXTURES	6,909,843	274,354	12,347	256,089		123,513		7,304,426	57.53
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	67,699,835	4,046,364	475,557	5,899	740	64,968		71,212,311	38.40
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,249,578,727</b>	<b>129,301,893</b>	<b>18,049,058</b>	<b>28,984,871</b>	<b>392,765</b>	<b>31,118,973</b>	<b>0</b>	<b>2,359,090,224</b>	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2024

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)
<b>GENERAL PLANT</b>									
389.4 LAND RIGHTS	7	112						119	0.35
390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS	177,550,965	16,268,069	3,891,653	865,496		849,218		189,943,659	41.18
390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	20,635,641	1,764,242	166,098	54,161		7,112		22,280,835	36.40
391.1 OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	3,188,311		781,116	152				2,407,347	99.99
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	12,766,210	1,276,095	37,985	4,981				14,009,301	51.28
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,759,943	293,980						2,053,923	39.97
391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	32,967,368	12,876,885	13,824,311	29,133	(4,224)	16,944		32,027,908	48.10
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,022,941	267,849	125,092				(888,486)	4,277,212	75.20
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	11,217,719	1,500,845	380,647	(3,742)			904,082	13,238,257	54.02
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	75,236,325	6,639,409		(1,009,188)	778,145		(50,351)	81,594,339	58.92
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	4,721,710	319,007					34,755	5,075,472	45.59
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,710,506	138,446						1,848,952	77.24
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	459,823	5,126						464,949	97.03
393 STORES EQUIPMENT	1,308,630	124,806						1,433,436	49.16
394 TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,826,058	165,582	421,775					2,569,865	86.82
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	167,801	333,790		1,381				502,972	3.28
394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	843,887	54,184						898,071	77.87
394.6 TOOLS AND WORK EQUIPMENT - OTHER	16,153,615	1,506,039		(24,402)		2,395		17,632,858	53.71
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,230,735	118,130	3,231	(3,463)			3,199	1,345,370	54.00
395 LABORATORY EQUIPMENT	2,889,604	196,802	3,773					3,082,634	74.05
396 POWER OPERATED EQUIPMENT	939,093	89,115						1,028,208	63.80
397 COMMUNICATION EQUIPMENT	11,852,746	1,116,264	1,696,671	18,805		1,226		11,289,918	63.49
398 MISCELLANEOUS EQUIPMENT	1,912,948	262,718	53,878	2,655				2,124,444	36.57
<b>TOTAL GENERAL PLANT</b>	<b>387,362,586</b>	<b>45,317,496</b>	<b>21,386,229</b>	<b>(64,030)</b>	<b>773,920</b>	<b>876,895</b>	<b>3,199</b>	<b>411,130,049</b>	
<b>TOTAL DEPRECIABLE PLANT</b>	<b>3,832,173,202</b>	<b>361,670,856</b>	<b>108,636,165</b>	<b>63,036,428</b>	<b>2,907,419</b>	<b>42,402,558</b>	<b>6,892</b>	<b>4,108,756,073</b>	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2025

ACCOUNT	2020		2021		2022		2023		2024		NET SALVAGE	SALVAGE ACCRUAL
	GROSS SALVAGE	COST OF REMOVAL										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)*	(13)=(12)/5
352	55.45	733,824.02	782.50	766,496.48	6,085.07	42,985.43	63,509.70	408,875.92	125,218.69	42,197.61	(1,798,728.05)	(359,746)
353	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	315,681.60	3,266,014.89	(38,834,596.00)	(7,766,919)
354	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	1,249.41	87,562.59	(20,631,370.96)	(4,126,274)
355	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	327,788.14	2,074,774.63	(40,613,623.05)	(8,122,725)
356	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	970,795.79	4,936,140.23	(39,263,705.68)	(7,852,741)
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	0.08	(562.04)			0.12						562.24	112
361		(5,943.96)		68,287.49		353,549.95		3,878.86		9,250.05	(429,022.39)	(85,804)
362	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	47,328.15	1,263,178.36	(10,595,779.47)	(2,119,156)
364.2		(712.37)		91,250.11		28,124.54		(1,797.67)		130.79	(116,995.40)	(23,399)
364.4	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	3,765.16	13,110,937.85	(60,183,845.71)	(12,036,769)
365	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	3,984.27	10,367,057.06	(44,223,152.24)	(8,844,630)
365.1		2,993.20									(2,993.20)	(599)
366	935.72	479,830.37	0.21	488,878.05	(1,512.72)	405,451.26	85.92	28,006.79	5.28	271,373.45	(1,674,025.51)	(334,805)
367	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		437,189.36	(4,965,786.08)	(993,157)
368.2	(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	336,942.38	3,200,549.93	(10,981,770.80)	(2,196,354)
368.4		264,411.93		290,040.05		418,341.83		330,312.71		577,350.27	(1,880,456.79)	(376,091)
369	19,521.64	285,376.79	(282.33)	89,348.52	(2.76)	62,002.63	41.15	62,800.07		404,733.04	(884,983.35)	(176,997)
370.2		1,035.00									(1,035.00)	(207)
370.5	(643.53)	4,155,923.06		109,346.30		125,822.14		298,909.17		1,288,741.41	(5,979,385.61)	(1,195,877)
371.4		204,613.05	0.73	161,045.87	0.01	146,624.26	(0.03)	135,279.55		123,513.45	(771,075.47)	(154,215)
373.2	(223.91)	189,314.95	1,017,950.25	631,972.42	(166.95)	110,159.15	88.46	61,956.76	739.63	64,968.45	(39,984.25)	(7,997)
390.2	(68.95)	334,439.69		1,010,154.77		325,334.74	(2,400.00)	1,917,036.67		849,217.95	(4,438,652.77)	(887,731)
390.4		5,300.00		132,754.00		10,978.72		25,873.24		7,111.85	(182,017.81)	(36,404)
391.1		760.93		760.93							(760.93)	(152)
391.2	4,132.17	(10,768.00)	4,847.85	3,495.88	574.00	38,117.58					(21,291.44)	(4,258)
391.6		19,433.68		23,313.52	(964.10)	240,826.95		(139,446.95)	(4,224.36)	16,944.35	(166,260.01)	(33,252)
392.2			18,710.47								18,710.47	3,742
392.3	724,538.00		784,510.00		1,728,763.66		1,163,607.33		778,144.77		5,179,563.76	1,035,913
394.2				2,741.48				4,162.35			(6,903.83)	(1,381)
394.6		1,676.08			18,389.48			550.14		2,394.54	13,768.72	2,754
397		73,698.49		(2,736.70)						1,225.93	(72,187.72)	(14,438)
398						2,626.68		10,648.76			(13,275.44)	(2,655)
<b>TOTAL</b>	<b>1,511,084.46</b>	<b>89,110,970.87</b>	<b>2,952,644.43</b>	<b>65,823,290.10</b>	<b>3,341,790.55</b>	<b>61,712,567.82</b>	<b>3,786,327.54</b>	<b>39,172,700.53</b>	<b>2,907,418.91</b>	<b>42,402,558.04</b>	<b>(283,722,821.47)</b>	<b>(56,744,564)</b>

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