ATTACHMENT H-8G

7	L Electric Utilities Corporation			
r	mula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2013 Data
	aded cells are input cells			
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1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21.b	11,907,492
2	Total Wages Expense		p354.28.b	96,334,68
3	Less A&G Wages Expense		p354.27.b	3,174,60
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	93,160,08
5	Wages & Salary Allocator		(Line 1 / Line 4)	12.7818
	Plant Allocation Factors			
6	Electric Plant in Service		p207.104.g	7,131,239,54
7	Accumulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	2,369,630,29
8	Accumulated Amortization	(Note A)	p200.21.c	51,520,39
9	Total Accumulated Depreciation		(Line 7 + 8)	2,421,150,69
10	Net Plant		(Line 6 - Line 9)	4,710,088,85
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 25 - Line 24)	2,158,545,15
12			(Line 11 / Line 6)	30.2689
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 33 - Line 24)	1,609,804,22
14	Net Plant Allocator		(Line 13 / Line 10)	34.1778
15	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g	1,884,733,40
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only		
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B)	Attachment 6	178,486,40
18	Total Transmission Plant		(Line 15 - Line 16 + Line 17)	2,063,219,81
19			p207.99.g	647,740,22
20	Intangible		p205.5.g	98,052,20
21	Total General and Intangible Plant		(Line 19 + Line 20)	745,792,42
22 23	Wage & Salary Allocator Total General and Intangible Functionalized to Transmission		(Line 5) (Line 21 * Line 22)	12.7818 ⁴ 95,325,34
	<u></u>			
24	Land Held for Future Use	(Note C) (Note P)	Attachment 5	39,993,43
25	Total Plant In Rate Base		(Line 18 + Line 23 + Line 24)	2,198,538,58
	Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J)	p219.25.c	514,801,42
~~	Accumulated General Depreciation	(Note J)	p219.28.c	214,010,50
21	Accumulated Amortization	· · ·	(Line 8)	
28	Total Accumulated Depreciation		(Line 27 + 28)	
28 29				265,530,89
28 29 30	Wage & Salary Allocator		(Line 5)	265,530,89 12.7818
28 29 30 31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 29 * Line 30)	51,520,39 265,530,89 12.7818' 33,939,50
28 29 30 31				265,530,89 12.7818
27 28 29 30 31 32	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Total Accumulated Depreciation		(Line 29 * Line 30)	265,530,89 12.7818 ⁶ 33,939,50

-	ccumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109		Attachment 1	-229,656,
	WIP for Incentive Transmission Projects			
15	CWIP Balances for Current Rate Year	(Note H)	Attachment 6	485,337
F	repayments			
3	Prepayments	(Note A) (Note O)	Attachment 5	1,029
	laterials and Supplies			
7 B	Undistributed Stores Expense Wage & Salary Allocator	(Note A)	p227.16.c (Line 5)	2,720 12.78
9	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	34
)	Transmission Materials & Supplies		p227.8.c	9,44
	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	9,79
	ash Working Capital			
2	Operation & Maintenance Expense		(Line 70)	68,87
3	1/8th Rule		1/8	1
1	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	8,60
<u> </u>	otal Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	275,110
5 F	ate Base		(Line 33 + Line 45)	1,924,90
	ns & Maintenance Expense			
,				
	ransmission O&M		Attachment 5	114 61
7	ransmission O&M Transmission O&M		Attachment 5 Attachment 5	
7 3	ransmission O&M	(Note N)	Attachment 5 Attachment 5 Attachment 5	
7 8 9	ransmission O&M Transmission O&M Less Account 565	(Note N)	Attachment 5	66,14
7 3 9	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	66,14
7 3 9) 1	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G	. ,	Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	66,14 48,46
7 3 9 9 9 1	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8	66,14 48,46 155,67
7 3 9 0 1 1 2 3	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense	. ,	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5	66,14 48,46 155,67 10,02
7 3 9 0 1 1 2 3 4	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note O)	Attachment 5 Attachment 6 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5	48,460 155,670 10,020 2,54
, , , , , , , , , , , , , , , , , , ,	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b	48,46 155,67 10,02 2,54 71
7 3 9 9 9 9 1 2 3 1 5 6	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.189.b	48,46 155,67 10,02 2,54 71
2 3 4 5 5 6 7	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b	66,14 48,46 155,67 10,02 2,54 71
, , , , , , , , , , , , , , , , , , ,	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352.8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	66,14 48,46 155,67 10,02 2,54 71, 4,71
77 88 99 90 11 12 22 33 44 55 66 77 88 99 00	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.189.b p323.189.b p323.189.b p323.199.b p325.2 8.353 333 We (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12,7
77 88 99 90 11 12 22 33 44 55 66 77 88 99 00	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352.8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12,7
7 8 9 9 0 1 1 1 2 3 3 4 4 5 5 6 6 7 8 8 9 9 0 0 1 1	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission iirectly Assigned A&G	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.189.b p323.189.b p323.189.b p323.189.b p325.2 8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60)	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12.7
77 33 39 30 31 11 22 33 34 44 55 56 77 77 77	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission irrectly Assigned A&G Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 8 Attachment 5 pa23.185.b pa23.185.b pa23.189.b pa323.191.b pa352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12,7
77 33 39 30 30 41 55 53 77 77 33 39 30 31 11	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission iirectly Assigned A&G	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.189.b p323.189.b p323.189.b p323.189.b p325.2 8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60)	66,144 48,46i 155,67: 10,02: 2,54: 71: 4,71: 157,73: 12,74:
77 33 39 39 30 41 12 22 33 34 14	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission irrectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.189.b p323.189.b p323.189.c y323.85 Um (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60)	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12.7 20,16
	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission irectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63)	66,144 48,46i 155,67: 10,02: 2,54 71: 4,71: 157,73: 12,7i 20,16i
7 3 3 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission irrectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.189.b p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12,7. 20,16
7 8 9 9 0 1 2 3 3 4 5 6 6 7 8 9 9 0 1	ransmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission irectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General Net Plant Allocator	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5 Attachment 5 Attachment 5 (Line 65 + Line 66) (Line 14)	114,61: 66,14(48,46(155,67; 10,02: 2,544 71(4,71: 157,73- 12,74 20,16:
77 33 39 99 90 11 12 23 33 44 44 55 56 66 77	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Illocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission irrectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.181.b p352.2 8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5	66,14 48,46 155,67 10,02 2,54 71 4,71 157,73 12.7: 20,16

	Depreciation Expense				
1	Transmission Depreciation Expense Including	Amortization of Limited Term Plant	(Note J)	Attachment 5	31,570,
7 2	General Depreciation Expense Including Amo	ortization of Limited Term Plant	(Note J)	Attachment 5	18,321,7
73	Intangible Amortization		(Note A)	p336.1.d&e	19,488,8
4 5	Total Wage & Salary Allocator			(Line 72 + Line 73)	37,810,9 12.781
'6	General Depreciation & Intangible Amortiz	ation Allocated to Transmission		(Line 5) (Line 74 * Line 75)	4,832,
7	Total Transmission Depreciation & Amortizati	on		(Lines 71 + 76)	36,402,
kes	Other than Income Taxes				
78	Taxes Other than Income Taxes			Attachment 2	2,812,9
79	Total Taxes Other than Income Taxes			(Line 78)	2,812,9
turr	Capitalization Calculations				
	Long Term Interest				
30	Long Term Interest			p117.62.c through 66.c	110,066,3
31	Less LTD Interest on Securitization Bonds		(Note O)	Attachment 8	
32	Long Term Interest			(Line 80 - Line 81)	110,066,
33	Preferred Dividends		enter positive	p118.29.c	
	Common Stock				
34	Proprietary Capital			p112.16.c	2,355,327,
35	Less Accumulated Other Comprehensive I	ncome Account 219		p112.15.c	7,
36	Less Preferred Stock			(Line 94)	0.045
37 38	Less Account 216.1 Common Stock			p112.12.c (Line 84 - 85 - 86 - 87)	9,915, 2,345,403,
	Capitalization			,	
39	Long Term Debt			p112.18.c, 19.c & 21.c	2,324,040,
90	Less Loss on Reacquired Debt			p111.81.c	56,594,
91	Plus Gain on Reacquired Debt			p113.61.c	30,334,
92	Less LTD on Securitization Bonds		(Note O)	Attachment 8	
93	Total Long Term Debt		((Line 89 - 90 + 91 - 92)	2,267,445,
94	Preferred Stock			p112.3.c	
95	Common Stock			(Line 88)	2,345,403,
96	Total Capitalization			(Sum Lines 93 to 95)	4,612,849,
97	Debt %	Total Long Term Debt		(Line 93 / Line 96)	49
8	Preferred %	Preferred Stock		(Line 94 / Line 96)	0
99	Common %	Common Stock		(Line 95 / Line 96)	50
00	Debt Cost	Total Long Term Debt		(Line 82 / Line 93)	0.0
01	Preferred Cost	Preferred Stock		(Line 83 / Line 94)	0.0
02	Common Cost	Common Stock	(Note J)	Fixed	0.1
03	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 97 * Line 100)	0.0
04	Weighted Cost of Preferred	Preferred Stock		(Line 98 * Line 101)	0.0
05	Weighted Cost of Common	Common Stock		(Line 99 * Line 102)	0.0
06	Rate of Return on Rate Base (ROR)			(Sum Lines 103 to 105)	0.0
	Investment Return = Rate Base * Rate of Retu			(Line 46 * Line 106)	160,244

	Income Tax Rates			
108	FIT=Federal Income Tax Rate	(Note I)		35.00%
109	SIT=State Income Tax Rate or Composite	(**************************************		9.99%
110		percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
111	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		41.49%
112	T / (1-T)			70.92%
	ITC Adjustment			
113	Amortized Investment Tax Credit - Transmission Related		Attachment 5	-338,740
114	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	Line 113 * (1 / (1 - Line 111))	-578,978
115	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 112 * Line 107 * (1- (Line 103 / Line 106))]	81,073,156
116	Total Income Taxes		(Line 114 + Line 115)	80,494,178
lever	ue Requirement			
	Summary			
117	Net Property, Plant & Equipment		(Line 33)	1,649,797,65
118	Total Adjustment to Rate Base		(Line 45)	275,110,223
119	Rate Base		(Line 46)	1,924,907,88
120	Total Transmission O&M		(Line 70)	68,870,84
121	Total Transmission Depreciation & Amortization		(Line 77)	36,402,973
122	Taxes Other than Income		(Line 79)	2,812,98
123	Investment Return		(Line 107)	160,244,314
124	Income Taxes		(Line 116)	80,494,178
125	Gross Revenue Requirement		(Sum Lines 120 to 124)	348,825,291
126	Adjustment to Remove Revenue Requirements Associat Transmission Plant In Service	ed with Excluded Transmission Facilities	(Line 15)	1,884,733,404
127	Excluded Transmission Facilities	(Note M)	Attachment 5	1,004,700,404
128	Included Transmission Facilities	(Note III)	(Line 126 - Line 127)	1,884,733,404
129	Inclusion Ratio		(Line 128 / Line 126)	100.00%
			,	
130 131	Gross Revenue Requirement Adjusted Gross Revenue Requirement		(Line 125) (Line 129 * Line 130)	348,825,29 348,825,29
				,,
132	Revenue Credits Revenue Credits		Attachment 3	44,685,802
133	Net Revenue Requirement		(Line 131 - Line 132)	304,139,489
	Net Plant Carrying Charge			
134	Gross Revenue Requirement		(Line 130)	348,825,291
135	Net Transmission Plant		(Line 18 - Line 26 + Line 35)	2,033,756,135
136	Net Plant Carrying Charge		(Line 134 / Line 135)	17.1518%
137 138	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return,	nor Income Tayon	(Line 134 - Line 71) / Line 135 (Line 134 - Line 71 - Line 107 - Line 116) / Line 135	15.5995% 3.7623%
130			(Line 134 - Line 71 - Line 107 - Line 110) / Line 133	3.70237
400	Net Plant Carrying Charge Calculation per 100 Basis Poi	nt increase in ROE	(Use 400 Use 400 Use 404)	400 000 700
139	Gross Revenue Requirement Less Return and Taxes		(Line 130 - Line 123 - Line 124)	108,086,799
	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase	:- DOE	Attachment 4	257,466,883 365,553,682
			(Line 139 + Line 140) (Line 18 - Line 26 + Line 35)	2,033,756,135
141				
140 141 142 143	Net Transmission Plant			17 97439
141 142 143		in ROE	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142	
141 142 143 144	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w	in ROE	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142	16.4220%
141 142 143 144	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w Net Revenue Requirement	in ROE	(Line 141 / Line 142)	16.4220% 304,139,489
141 142 143 144 145 146	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w Net Revenue Requirement True-up amount	in ROE	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142 (Line 133)	16.4220% 304,139,489
141 142 143 144 145 146 147	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w Net Revenue Requirement	in ROE	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142 (Line 133) Attachment 6	16.4220° 304,139,489 (28,277,787
141 142 143 144 145 146 147	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w Net Revenue Requirement True-up amount Facility Credits under Section 30.9 of the PJM OATT	in ROE	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142 (Line 133) Attachment 6 Attachment 5	16.4220% 304,139,489 (28,277,787
141 142 143 144 145 146 147 148	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w Net Revenue Requirement True-up amount Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	in ROE	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142 (Line 133) Attachment 6 Attachment 5 (Line 145 + 146 + 147)	16.4220% 304,139,489 (28,277,787 - 275,861,702 7,392.2
141 142 143	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE w Net Revenue Requirement True-up amount Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate	in ROE ithout Depreciation	(Line 141 / Line 142) (Line 141 - Line 71) / Line 142 (Line 13) Attachment 6 Attachment 5 (Line 145 + 146 + 147)	\$ 17.9743% 16.4220% 304,139,489 (28,277,787 - 275,861,702 7,392.2 37,318

Notes

- A Electric portion only.
- B Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- C Includes Transmission portion only.
- D Includes all EPRI Annual Membership Dues.
- E Includes all Regulatory Commission Expenses.
- F Includes Safety-related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h. Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- the percentage of federal income tax deductible for state income taxes.

The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

J ROE will be as follows: (i.) 11.60% for the period November 1, 2008 through May 31, 2009; (ii.) 11.64% for the period June 1, 2009 through May 31, 2010; (iii.) 11.68% on June 1, 2010 through May 31, 2011 and thereafter. No change in ROE will be made absent a filing at FERC. PBOP expense is fixed until changed as the result of a filing at FERC.

Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.

Upon request, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.

As set forth in Attachment 5, added to the depreciation expense will be actual removal costs (net of salvage) amortized over five years.

- K Education and outreach expenses related to transmission (e.g., siting or billing).
- L As provided for in Section 34.1 of the PJM OATT, the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Includes only charges incurred for system integration, such as those under the EHV Agreement, and transmission costs paid to others that benefit transmission customers.
- O Amounts associated with transition bonds issued to securitize the recovery of retail stranded costs are removed from account balances, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.
- P Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

				Total	
	Transmission	Plant	Labor	Transmission	
	Related	Related	Related	ADIT	
ADIT- 282	(252,824,038)	0	(59,365,269)		From Acct. 282 total, below
ADIT-283	0	(23,483,003)	(590,440)		From Acct. 283 total, below
ADIT-190	35,373,476	0	27,252,200		From Acct. 190 total, below
Subtotal	(217,450,562)	(23,483,003)	(32,703,509)		Sum lines 1 through 3
Wages & Salary Allocator			12.7818%		
Net Plant Allocator		34.1778%			
ADIT	(217,450,562)	(8,025,971)	(4,180,082)	(229,656,615) Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
	row 4	row 5 * row 4	row 5 * row 4		•

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	В	C Gas, Prod,	D	E	F	G
ADIT-190	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190						
						Basis difference between book plant and tax plant basis related to investment tax credits on distribution
Accumulated Deferred Investment Tax Credits (Non-Transmission)	807,779	807,779				property.
						Basis difference between book plant and tax plant basis related to investment tax credits on transmission
Accumulated Deferred Investment Tax Credits (Transmission)	138,931		138,931			property.
						Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax
Regulatory Liability - Income Taxes Related to ITC (Non-Tx)	572,889	572,889				basis difference on distribution property.
						Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax
Regulatory Liability - Income Taxes Related to ITC (Tx)	98,529		98,529			basis difference on transmission property.
						Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for
Contributions in Aid of Construction (Non-Tx)	85,947,986	85,947,986				book purposes.
						Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant
Contributions in Aid of Construction (Tx-related)	23,010,810		23,010,810			for book purposes.
Pensions and Post-Retirement	7,439,310	7,439,310				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes .
FAS158 Regulatory Liability	106,755,584	106,755,584				Liability recorded for regulatory purposes for FAS 158 pension and post-retirement costs.
Bad Debts	9,580,305	9,580,305				Retail related book expense not deductible for tax return purposes .
Service Company Labor Related Costs	22,527,302				22,527,302	Book expense not deductible for tax return purposes - labor related to all functions.
Service Company Other Related Costs	(13,715,895)	(13,715,895)				Book expense not deductible for tax return purposes.
Vacation Pay	4,439,239					Book expense not deductible for tax return purposes - labor related to all functions.
Deferred Compensation	285,659				285,659	Book expense not deductible for tax return purposes - labor related to all functions.
Taxes Other Than Income Taxes	7,366,901	7,366,901				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes.
RAR Adjustments	(3,874,725)	(3,874,725)				Distribution related IRS audit adjustments.
Environmental Liability	1,886,709	1,886,709				Distribution related book expense for manufactured gas plants not deductible for tax return purposes.
Post Employment Liabilities	3,131,278	3,131,278				Book expense not deductible for tax return purposes.
State NOL Carryforwards	34,748,688	34,748,688				State net operating loss carryforward.
Tax Credit Carryforward	115,901	115,901				Tax credits carryforward to a future period.
Conservation Program Regulatory Asset	6,226,953	6,226,953				Distribution related expense deferred for book purposes and deducted for tax purposes.
Universal Service Rider over/undercollection	3,986,569	3,986,569				Distribution related expense deferred for book purposes and deducted for tax purposes.
Generation Service Charge over/undercollection	9,742,598	9,742,598				Distribution related expense deferred for book purposes and deducted for tax purposes.
Transmission Formula Rate over/undercollection	8,363,106		8,363,106			Transmission related expense deferred for book purposes and deducted for tax purposes.
Transmission Service Charge over/undercollection	3,186,154	3,186,154				Distribution related expense deferred for book purposes and deducted for tax purposes.
Distribution System Improvement Charge over/undercollection	205,521	205,521				Distribution related expense deferred for book purposes and deducted for tax purposes.
Competitive Enhancement Rider over/undercollections	218,213	218,213				Distribution related expense deferred for book purposes and deducted for tax purposes.
Storm Damage over/undercollection	579,032	579,032				Distribution related expense deferred for book purposes and deducted for tax purposes.
Book Contingencies	1,524,886	1,524,886				Distribution related book expense not deductible for tax return purposes.
Federal NOL Carryforward	72,043,242	68,043,682	3,999,560			Federal net operating loss carryforward.
Deferred Intercompany Transactions	(1,515,733)	(1,515,733)				Retail related income recorded for book purposes not includable in taxable income - related to receivable factoring.
Subtotal - p234	395,823,721	332,960,585	35,610,936	0	27,252,200	
Less FASB 109 Above if not separately removed	1,618,128	1,380,668	237,460			
Less FASB 106 Above if not separately removed	6,010,170	6,010,170				
Total	388,195,423	325,569,747	35,373,476	0	27,252,200	

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Α	В	C Gas. Prod.	D	E	F	G
ADIT- 282	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
ACRS/MACRS Property (Non-Transmission)	(585,414,280)	(585,414,280)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate.
ACRS/MACRS Property (General Plant)	(54,861,705)					Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates.
ACRS/MACRS Property (Transmission)	(226,747,477)		(226,747,477)			Deductions for transmission related method/life, book and tax recovery differences on pre-ACRS/MACRS property, ACRS/MACRS property and unamortized net negative salvage at federal and state rates.
FAS109 regulatory assets/liabilities related to plant	(182,454,758)	(182,454,758)				Asset recorded for regulatory purposes to adjust plant related deferred taxes to current federal and state rates.
Basis adjustments between book and tax plant (Non-Tx)	(307,618,940)	(307,618,940)				Basis difference between Distribution related book plant and tax plant basis at federal & state rates.
Basis adjustments between book and tax plant (General Plant)	2,469,535					Basis difference between book plant and tax plant basis at federal & state rates.
Basis adjustments between book and tax plant (Tx-related)	(26,031,151)		(26,031,151)			Basis difference between Transmission related plant and tax plant basis at federal & state rates.
RAR adjustments related to plant (Non-Transmission)	13,605,820	13,605,820				Settled IRS audit adjustments related to Distribution plant.
RAR adjustments related to plant (Transmission)	(45,410)		(45,410)			Settled IRS audit adjustments related to Transmission plant.
RAR adjustments related to plant (General Plant)	(6,973,099)					Settled IRS audit adjustments related to General plant.
Effectively Settled Audit Adjustments	8,964,787	8,964,787				Agreed to IRS audit adjustments related to Distribution plant.
Non-Utility Property	(97.629)	(97.629)				Difference between net book plant and net tax plant resulting from deductions for non-utility related tax depreciation in excess of book depreciation and cost basis differences between book plant and tax plant at federal and state tax rates.
Non-Culty 1 reporty	(07,020)	(01,020)				arrough and state tax rates.
Subtotal - p275	(1,365,204,307)	(1,053,015,000)	(252,824,038)	0	(59,365,269)	
Less FASB 109 Above if not separately removed	(182,454,758)	(182,454,758)				
Less FASB 106 Above if not separately removed	0					
Total	(1,182,749,549)	(870,560,242)	(252,824,038)	0	(59,365,269)	

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C ADIT items related only to Transmission are directly assigned to Column D ADIT items related to Plant and not in Columns C & D are included in Column E ADIT items related to labor and not in Columns C & D are included in Column F

Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not

PPL Electric Utilities Corporation

A	В	С	D	E	F	G
		Gas, Prod,				
ADIT-283	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
Reacquired debt costs	(23,483,003)			(23,483,003)		Plant related expense deferred for book purposes and deducted for tax purposes.
FAS 109 regulatory assets/liabilities	(129,399,075)	(129,399,075)				Asset recorded for regulatory purposes related to book and tax basis plant and non-plant differences.
Pension and post-retirement	(65,943,862)	(65,943,862)				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes.
FAS158 Regulatory Asset	(106,755,585)	(106,755,585)				Asset recorded for regulatory purposes for FAS 158 pension and post-retirement costs.
Storms Deferrals	(21,879,358)	(21,879,358)				Distribution related expense deferred for book purposes and deducted for tax purposes.
RAR Adjustments	1,306,086	1,306,086				Distribution related IRS audit adjustments.
Clearing accounts	(590,440)				(590,440)	Expense deferred for book purposes and deducted for tax purposes.
Receivables Factoring	(5,074,543)	(5,074,543)				Retail related income recorded for book purposes not includable in taxable income.
Prepaid Insurance	(1,038,175)	(1,038,175)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Competitive Enhancement Rider over/undercollections	(168,833)	(168,833)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Unrealized gains/losses	(5,492)	(5,492)				Equity adjustment for book purposes not includable in taxable income.
Default Service Plan Regulatory Asset	(478,091)	(478,091)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Conservation Program Regulatory Asset	(1,889,049)	(1,889,049)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Deferred intercompany gain - trademark sale	(367,324)	(367,324)				Income recorded for book purposes not includable in taxable income.
Smart Meter Technology Regulatory Asset	(336,439)	(336,439)				Distribution related expense deferred for book purposes and deducted for tax purposes.
		• • •				
Subtotal - p277	(356,103,183)	(332,029,740)	0	(23.483.003)	(590.440)	
Less FASB 109 Above if not separately removed	(129.399.075)	(129.399.075)		(23,100,000)	(000,110)	
Less FASB 106 Above if not separately removed	0	0				
Total	(226 704 108)	(202 630 665)	0	(23.483.003)	(590.440)	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

ADIT items related only to Transmission are directly assigned to Column D
ADIT items related to Plant and not in Columns C & D are included in Column E
ADIT items related to labor and not in Columns C & D are included in Column F

Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not

cluded in the formula, the associated ADIT amount shall be excluded.

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263 Col (i)	Allocator	Allocated Amount
	Plant Related	N	et Plant Allocato	r
1 2 3 4 5 6 7	Real Property (State, Municipal or Local) PURTA	2,488,506 1,893,429		
8	Total Plant Related	4,381,935	34.1778%	1,497,648
	Labor Related	Wage	es & Salary Alloc	ator
9 10 11 12 13	Federal FICA Federal Unemployment State Unemployment	7,058,883 46,035 338,747		
	Total Labor Related	7,443,665	12.7818%	951,431
	Other Included	N	et Plant Allocato	r
	PA Capital Stock Tax Local Business License Tax	1,064,709 35		
19	Total Other Included	1,064,744	34.1778%	363,906
20	Total Included (Lines 8 + 14 + 19)	12,890,344		2,812,985
	Currently Excluded			
	Gross Receipts Sales and Use	97,751,705 (202,836)		
28	Subtotal, Excluded	97,548,869		
29	Total, Included and Excluded (Line 20 + Line 28)	110,439,213		
30	Total Other Taxes from p114.14.c less Tax on Securitization Bonds	110,439,213		
31	Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

34,537,114

2,676,865

3,268,430

1,222,680

646,644

PPL Electric Utilities Corporation

Attachment 3 - Revenue Credit Worksheet

Account 454 - Rent from Electric Property

1 Rent from Electric Property - Transmission Related 2,334,069

Account 456 - Other Electric Revenues (Note 1)

- 2 Transmission for Others (Note 3)
- 3 Schedule 12 Revenues (Note 3)
- 4 Schedule 1A
- 5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)
- 6 Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (e.g. Schedule 8)
- 7 Professional Services provided to others
- 8 Facilities Charges including Interconnection Agreements (Note 2)
- 9 Gross Revenue Credits (Sum Lines 1-10) <u>44,685,802</u>
- 10 Amount offset from Note 3 below
- 11 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.
- 12 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 13 Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

Line 29 + Line 39 from below

257,466,883

B 100 Basis Point increase in ROE

Α

1.00%

	lculation		Appendix A Line or Source Refere	nce
	Rate Base		(Attachment A Line 46)	1,924,907,88
	Long Term Interest			
	Long Term Interest		(Attachment A Line 80)	110,066,32
	Less LTD Interest on Securitization Bonds		Attachment 8	
	Long Term Interest		(Line 2 - Line 3)	110,066,32
	Preferred Dividends	enter positive	p118.29.c	
	Common Stock			
	Proprietary Capital		p112.16.c	2,355,327,07
	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	7,74
	Less Preferred Stock		(Attachment A Line 86)	,,,
	Less Account 216.1		p112.12.c	9,915,60
	Common Stock		(Line 6 - 7 - 8 - 9)	2,345,403,60
	Capitalization			
	Long Term Debt		p112.18.c, 19.c & 21.c	2.324.040.0
	Less Loss on Reacquired Debt		p111.81.c	56,594,4
	Plus Gain on Reacquired Debt		p113.61.c	30,394,4
	Less LTD on Securitization Bonds		Attachment 8	
	Total Long Term Debt		(Line 11 - 12 + 13 - 14)	2,267,445,58
			,	2,207,443,30
	Preferred Stock		p112.3.c	0.045.400.00
	Common Stock Total Capitalization		(Line 10)	2,345,403,66
	Total Capitalization		(Sum Lines 15 to 17)	4,612,849,24
	Debt %	Total Long Term Debt	(Line 15 / Line 18)	49.2
	Preferred %	Preferred Stock	(Line 16 / Line 18)	0.0
	Common %	Common Stock	(Line 17 / Line 18)	50.89
	Debt Cost	Total Long Term Debt	(Line 4 / Line 15)	0.048
	Preferred Cost	Preferred Stock	(Line 5 / Line 16)	0.000
	Common Cost	Common Stock	Fixed	0.126
	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 19 * Line 22)	0.023
	Weighted Cost of Debt Weighted Cost of Preferred	Preferred Stock	(Line 19 Line 22) (Line 20 * Line 23)	0.000
	Weighted Cost of Preferred Weighted Cost of Common	Common Stock		0.000
	Rate of Return on Rate Base (ROR)	Common Stock	(Line 21 * Line 24) (Sum Lines 25 to 27)	0.064
	. ,		,	
	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 28)	170,031,51
osit	e Income Taxes			
	Income Tax Rates			
	FIT=Federal Income Tax Rate			35.00
	SIT=State Income Tax Rate or Composite			9.99
	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00
	T T=1 - {[(1 - SIT) * (1 - F	IT)] / (1 - SIT * FIT * p)} =		41.49
	CIT = T/(1-T)			70.92
	1 / (1-T)			170.92
	ITC Adjustment			(000 = 4
	ITC Adjustment Amortized Investment Tax Credit		Attachment 5	(338.74
	ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed Up		Attachment 5 (Line 36 * (1 / (1 - Line 33)	
	Amortized Investment Tax Credit			
	Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed Up	nt Return * (1-(WCLTD/R)) =		(338,74(-578,97 88,014,35

Attachment 5 - Cost Support

	Ш	С	Ad	Jus	tm	en
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Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Transmission Related		
113 Amortized Investment Tax Credit	Company Records	-1,094,983	-338,740	-756,243	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Pr	age #s and Instructi	ons	Form No. 1 Amount	Transmission Related Major Items			Details
24 Land Held for Future Use	(Note C)	p.214.d - p214.6.d & Company Records	42,908,419	35,657,563 0	4,335,868 0	2,914,988	Removal of land held for future use (if any) that is included in CWIP balance
	(Note P)	Company Records		0 35,657,563	0 4,335,868		Gains from the sale of Land Held for Future Use Balance for Appendix A

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Allocated Administrative & General Expenses			Prior Period Adjustment	Adjusted Total	Details
53 Fixed PBOP expense FERC Auth 54 Actual PBOP expense Company R 65 Property Insurance Account 924 p323.18	ecords	10,028,618 2,544,321 710,108	0	710,108	Current year actual PBOP expense 3 Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)

Regulatory Expense Related to Transmission Cost Support

			Form No. 1	Transmission	Non- transmission	
	Appendix A Line #s, Descriptions, Notes, Form No.	Page #s and Instructions	Amount	Related	Related	Details Details
	Directly Assigned A&G					
62	Regulatory Commission Exp Account 928	(Note G) p350-151h	4,713,028	0	4,713,028	

Safety Related Advertising Cost Support

		Form No. 1		Non-safety	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page	#s and Instructions	Amount	Safety Related	Related	Details
Directly Assigned A&G					
66 General Advertising Exp Account 930.1	(Note F) p323.191.b	-	-	-	

MultiState Workpaper

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s ar	d Instructions	State 1	State 2	State 3	State 4	State 5	Details
	Income Tax Rates							
			PA					
109	SIT=State Income Tax Rate or Composite	(Note I)	9.99%					

Education and Out Reach Cost Support

		Form No. 1	Education &			
Appendix A Line #s, Descriptions, Notes, Form N	lo. 1 Page #s and Instructions	Amount	Outreach	Other	Details	/
Directly Assigned A&G						
63 General Advertising Exp Account 930.1	(Note K) p323.191.b	-		-		-

Attachment 5 - Cost Support

Exc	luded	Plant	Cost	Su	opor

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 127 Excluded Transmission Facilities (Note M)		General Description of the Facilities
Instructions: Remove all investment below 69 kV or generator step-up transformers included in transmission plant in service that are not a result of the RTEP process	Enter \$	None
If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used: A Total investment in substation 1,000,000	Or Enter \$	
B Identifiable investment in Transmission (provide workpaper 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444		
		Add more lines if necessary

Prepayments and Prepaid Pension Asset

r ropaymonto ana r ropara								
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1	Bonds	POLR and Retail Related Adjustment		W&S Allocator	Functionalized to TX	Description of the Prepayments
36 Prepayments Prepayments	(Note A) (Note O) Form 1 p111.57.c	40,070,906	0	32,019,041	8,051,865	12.7818%	1,029,170	Less amounts related to POLR, Retail Issues
								and Bond Securitization.

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Pa	o #e and Instructions	Total	Adjustments	Transmission	Details
47	Transmission O&M	p.321.112.b	115.258.861	645,580		djustment for Ancillary Services p321.88b and p321.92b.
		F-10-111-15	,,	2.10,000	,,	
48	Less Account 565	p.321.96.b	66,146,409	0	66,146,409	None

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement	i	
147 Facility Credits under Section 30.9 of the PJM OATT	-	None

PJM Load Cost Support

c Zonal Service Rate	
P Peak (Note L) PJM Data	7,392.2

Depreciation Expense

					Actual Co	ost of Removal, N	et of Salvage Co:	sts			
				Year 1	Year 2	Year 3	Year 4	Year 5		5 - Year	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s	and Instructions	•	Total	2008	2009	2010	2011	2012	Total	Amortization	
71 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	28,653,543								
Transmission Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	2,916,582	1,433,010	2,342,429	1,932,133	3,323,131	5,552,205	14,582,908	2,916,582	
Total Transmission Depreciation Expense Including Amortization of Limited Term	(Note J)	Company Records	31,570,125								
72 General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	19,501,892								
				-937.714	-2.236.807	-1.205.818	-563,798	-956.740	-5.900.877	1 100 175	
General Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	-1,180,175	-937,714	-2,230,807	-1,205,616	-303,798	-956,740	-5,900,877	-1,180,175	
Total General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	18,321,717								

Attachment 6 - Estimate and Reconciliation Worksheet

Stop Month Year Action

Lack Summary
102 17 Opposites the tornate with Ver 1 data from 1 feet. From 1 to 1 data for Ver 1 fee, 2007
2 Age 1 Vers 2 To contend a few townstance (a.p. Ada and 000 Feet Ver 2 weighted based on Nordes expected to be in connect in Year 2 (e.g. 2008)
3 Age 1 Vers 2 Townstance of Summary (a.p. Age 1 and a data and a feet of Summary (a.p. 2008)
4 May 1 Vers 2 Port count, and year 1 feet on data
5 May 1 Vers 2 Port count, and year 1 feet on data.
6 May 1 Vers 2 Port count, and you feet of Summary (a.p. 2008)
8 June 1 Vers 2 (e.g. 2008)
9 June 2 Vers 2 (e.g.

Age 1 Value 2 Toolseck stopp is president in these has 1 years, and 1, a

1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (s.g., 2007)

5 207,960,288. Rev Rosp based on Year 1 data
Must run Appendia A to get 1his number (without inputs in lines 16, 17 or 25 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

	(A) Monthly Additions Other Plant in Service	(B) Monthly Additions Coppersione Substation	(C) Monthly Additions Northeast Pocono	(D.) Monthly Additions Susq-Rose CWIP	(E) Monthly Additions Susq-Rose PIS	(F) Monthly Additions Susq-Rose CWIP	(G) Monthly Additions Susq-Rose PIS	(H) Weighting	(f) Other Plant In Service Amount (A x H)	(J) Coppersione Substation Amount (B x H)	(K) NPR CMIP Amount (C x H)	(L) Susq-Rose CWIP Amount (D x H)	(M) Susq-Rose PIS Amount (E x H)	(N) Susq-Rose CWIP Amount (F x H)	(D) Susq-Rose PIS Amount (G x H)	(P) Other Plant In Service (I / 12)	(Q) Coppersione Substation (J / 12)	(R) NPR CWIP (K / 12)	(S) Susq-Rose CWIP (L / 12)	(T) Susq-Rose PIS (M / 12)	(U) Susq-Rose CWIP (N / 12)	(V) Susq-Rose PIS (O / 12)	Total
CWIP Balance Dec (prior yr.)		(b0468)	Reliability Project CWIP	< 500kV (b0487.1) 763.531	< 500kV (b0487.1)	>= 500kV (b0487) 78.249.508	>= 500kV (b0487)	12		(b0468)		< 500kV (b0487.1) 9.162.374	< 500kV (b0487.1)	>= 500kV (b0487) 938.994.099	>= 500kV (b0487)		(b0171.2)		< 500kV (b0487.1) 763.531	< 500kV (b0487.1)	>= 500kV (b0487) 78.249.508	>= 500kV (b0487)	
Jan	13,118,042	23.639	0	(115,211)	272.202	12,615,433	1.881.343	11.5	150.857.486	271.852		(1,324,927)	3.130.323	145,077,480	21,635,444,50	12.571.457	22.654		(110.411)	260.860	12.089.790	1.802.954	
Feb	7,939,606	366	0	274,967	109,843	12,160,827	104,399	10.5	83,365,867	3,847		2,887,154	1,153,352	127,688,684	1,096,190	6,947,156	321		240,596	96,113	10,640,724	91,349	
Mar	33,162,755	3,686	0	(7,883)	259	22,710,120	174,590	9.5	315,046,173	35,017		(74,889)	2,461	215,746,140	1,658,605	26,253,848	2,918		(6,241)	205	17,978,845	138,217	
Apr	28,805,462	20,415	0	(247,138)	492,020	17,169,176	192,431	8.5	244,846,431	173,528		(2,100,673)	4,182,170	145,937,996	1,635,664		14,461		(175,056)	348,514	12,161,500	136,305	
May	13,207,095		0	44,897		16,958,018	11,673	7.5	99,053,210			336,728		127,185,135	87,548				28,061		10,598,761	7,296	
Jun	50,222,188		30,423,848	44,897		15,963,850	2,400,220	6.5	326,444,220		197,755,014	291,831		103,765,025	15,601,430			16,479,585	24,319		8,647,085	1,300,119	
Jul	18,078,755		8,678,100	44,897		19,652,382	50,216	5.5	99,433,150		47,729,550	246,934		108,088,101	276,188			3,977,463	20,578		9,007,342	23,016	
Aug	7,307,471		6,202,400	44,897		22,157,288	50,216	4.5	32,883,621		27,910,800	202,037		99,707,796	225,972			2,325,900	16,836		8,308,983	18,831	
Sep	4,160,607		6,225,962	186,032		18,581,523	50,216	3.5	14,562,125		21,790,868	651,112		65,035,331	175,756			1,815,906	54,259		5,419,611	14,646	
Oct	34,252,711		5,398,500	102,596	179,404	14,102,372	20,066,429	2.5	85,631,778		13,496,250	256,490	448,510	35,255,930	50,166,073			1,124,688	21,374	37,376	2,937,994	4,180,506	
Nov	38,376,383		-1,952,301	35,118		20,816,591	50,216	1.5	57,564,575		(2,928,452)	52,677		31,224,887	75,324			(244,038)	4,390		2,602,074	6,277	
Dec	72,349,142		2,890,000			17,987,599	50,216	0.5	36,174,571		1,445,000			8,993,800	25,108			120,417			749,483	2,092	
Total	320,980,217	48,107	57,866,509	1,171,600	1,053,728	289,124,687	25,082,165		1,545,863,205	484,244	307,199,030	10,586,846	8,916,815	2,152,700,401	92,659,301	128,821,934	40,354	25,599,919	882,237	743,068	179,391,700	7,721,608	
New Transmission Plant Additions and	CWP (weighted by months in service)																						
														Input to Line 17 of Appendix A		128,821,934	40,354			743,068		7,721,608	137,326,964
														Input to Line 35 of Appendix A				25,599,919	882,237		179,391,700		205,873,856
V														Month In Service or Month for	CWIP	7.18	1.93	6.69	2.96	3.54	4.55	8.31	

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula \$ 252,535,502

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

4 May Year 2 Post results of Stop 3 on PJM web site \$ 252,535,502

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009) \$ 252,535,502

6 April Year 3 TO population the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
5 220,796.532 Rev Ring based on Prior Year data
Mact run Appendix A to get this number (without inputs in bins 16, 17 or 25 of Appendix A)

7 April Year 3 Reconciliation - 10 calculates Reconciliation by removing from Year 2 data - the total Cup Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cup Adds and CNIP in Reconciliation (adjoint or include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 360,786,270 input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(A)	(8)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	CO CO	(K)	(L)	(M)	00	(0)	(P)	(0)	(R)	(S)	m	(U)	(V)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Coppersione Substation	NPR CWIP	Susq-Rose CMP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Other Plant In Service	Coppersione Substation	NPR CWIP	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PtS	Total
	Other Plant In Service	Coppersione Substation	Northeast Pocono	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Weighting	Amount (A x H)	Amount (B x H)	Amount (C x H)	Amount (D x H)	Amount (E x H)	Amount (F x H)	Amount (G x H)	(1/12)	(1/12)	(K / 12)	(L / 12)	(M / 12)	(N / 12)	(O / 12)	
		(b0468)	Reliability Project CWIP	< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)			(b0468)		< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)		(b0171.2)		< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)	
CWIP Balance Dec (prior yr.)				763,531		78,249,508		12				9,162,374		938,994,099					763,531		78,249,508		
Jan	13,118,042	23,639		-96,422		12,596,644	1,881,343	11.5	150,857,486	271,852		(1,108,853)	3,130,323	144,861,406	21,635,445		22,654		(92,404)	260,860	12,071,784	1,802,954	
Feb	7,939,606	366		384,885		12,050,909	104,399	10.5	83,365,867	3,847		4,041,293	1,153,352	126,534,545	1,096,190		321		336,774	96,113	10,544,545	91,349	
Mar	33,162,755	3,686		-47,449		22,749,686	174,590	9.5	315,046,173	35,017		(450,766)	2,461	216,122,017	1,658,605.00		2,918		(37,564)	205	18,010,168	138,217	
Apr	28,805,463	20,415		245,996		17,170,290	192,431	8.5	244,846,435	173,532		2,090,966		145,947,465	1,635,664		14,461		174,247		12,162,289	136,305	
May	61,682,403	0		52,823		27,396,834	160,818	7.5	462,618,024			396,173	690		1,206,135				33,014	58	17,123,021	100,511	
Jun	38,623,783	12,385		57,004		17,754,222	235,568	6.5	251,054,593	80,502	155,713,877			115,402,443	1,531,192		6,708	12,976,156	30,877		9,616,870	127,599	
Jul	26,578,147	8,797		61,127		16,725,913	2,557,696	5.5	146,179,809	48,383	48,910,736			91,992,522	14,067,328		4,032	4,075,895	28,017		7,666,043	1,172,277	
Aug	15,554,200	3,062		101,547		24,415,639	14,966,237	4.5	69,993,900	13,780	26,110,346			109,870,376	67,348,067		1,148	2,175,862	38,080		9,155,865	5,612,339	
Sep	38,064,307	0	4,077,929	259,190		18,225,869	82,098	3.5	133,225,074		14,272,752		26,268	63,790,542	287,343			1,189,396	75,597	2,189	5,315,878	23,945	
Oct	13,803,159	0	6,370,561	346,884		23,568,645	3,281,622	2.5	34,507,897		15,926,403		3,845	58,921,613	8,204,055			1,327,200	72,268	320	4,910,134	683,671	
Nov	22,650,333	0	2,281,675	126,246		22,726,630	1,585,355	1.5	33,975,500		3,422,513			34,089,945	2,378,033			285,209	15,781		2,840,829	198,169	
Dec	35,013,189	0	2,414,496	212,755		24,042,166	104,935	0.5	17,506,594	(0)	1,207,248			12,021,083	52,468		(0)	100,604	8,865		1,001,757	4,372	
Total	334,995,388	72,351	53,795,802	2,468,121	391,439	317,672,955	25,327,092		1,943,177,351	626,913	265,563,872	17,364,996	4,316,938	2,264,024,308	121,100,522	161,931,446	52,243	22,130,323	1,447,083	359,745	188,668,692	10,091,710	
New Transmission Plant Additions and	d CWIP (weighted by months in service	2)																					
														Input to Line 17 of Appendix A		161,931,446	52,243			359,745		10,091,710	172,435,144
														Input to Line 35 of Appendix A				22,130,323	1,447,083		188,668,692		212,246,098
														Month In Service or Month for	CWIP	6.20	3.34	7.06	4.96	0.97	4.87	7.22	

5 223,643,211 Result of Formula for Reconcilation Meet run Appondix A to get this number (with inputs in lines 16, 17 and 35 of Appondix A.)

(Your 2 data with total of Your 2 Cap Adds removed and monthly excipted average of Your 2 actual Cap Adds added in)

8 April Year 3 Reconcilation - TO adds the difference between the Reconcilation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

The Reconciliation in Step 8 The forecast in Prior Year

225,224,540		252,535,502	-	(27,310,962)			
Interest on Amount of Relunds or Surc	tharges						
Interest rate pursuant to 35.19a for Ma	ech of the Current Yr	0.2800%					
Month	W.	1/12 of Slep 8	Interest rate for		Interest	Surcharge (Refund) Owed	
		(See Note #1)	March of the Current Yr	Months			Note #1: For the initial rate year, enter zero for the first five months,
Jun	Year 1	(2,275,913)	0.2800%	11.5	(73,284)	(2,349,198)	June Year 1 through October Year 1. Enter 1/12 of Step 8
Jul	Year 1	(2,275,913)	0.2800%	10.5	(66,912)	(2,342,825)	for the months Nov Year 1 through May Year 2.
Aug	Year 1	(2,275,913)	0.2800%	9.5	(60,539)	(2,336,453)	
Sep	Year 1	(2,275,913)	0.2800%	8.5	(54,167)	(2,330,080)	
Oct	Year 1	(2,275,913)	0.2800%	7.5	(47,794)	(2,323,708)	
	Year 1	(2,275,913)	0.2800%	6.5	(41,422)	(2,317,335)	
Dec	Year 1	(2,275,913)	0.2800%	5.5	(35,049)	(2,310,963)	
	Year 2	(2,275,913)	0.2800%	4.5	(28,677)	(2,304,590)	
	Year 2	(2,275,913)	0.2800%	3.5	(22,304)	(2,298,217)	
Mar	Year 2	(2,275,913)	0.2800%	2.5	(15,931)	(2,291,845)	
	Year 2	(2,275,913)	0.2800%	1.5	(9,559)	(2,285,472)	
	Year 2	(2,275,913)	0.2800%	0.5	(3,186)	(2,279,100)	
Total		(27,310,962)				(27,769,786)	
		Balance	Interest rate from above	Amortization over Rate Year	Balance		
	Year 2	(27,769,786)	0.2800%	(2,356,482)	(25,491,059)		
	Year 2	(25,491,059)	0.2800%	(2,356,482)	(23,205,952)		
	Year 2	(23,205,952)	0.2800%	(2,356,482)	(20,914,446)		
	Year 2	(20,914,446)	0.2800%	(2,356,482)	(18,616,525)		
	Year 2	(18,616,525)	0.2800%	(2,356,482)	(16,312,169)		
	Year 2	(16,312,169)	0.2800%	(2,356,482)	(14,001,360)		
	Year 2	(14,001,360)	0.2800%	(2,356,482)	(11,684,082)		
	Year 3	(11,684,082)	0.2800%	(2,356,482)	(9,360,315)		
	Year 3	(9,360,315)	0.2800%	(2,356,482)	(7,030,042)		
	Year 3	(7,030,042)	0.2800%	(2,356,482)	(4,693,244)		
	Year 3	(4,693,244)	0.2800%	(2,356,482)	(2,349,903)		
	Year 3	(2,349,903)	0.2800%	(2,356,482)	(2)		
Total with interest				(28,277,787)			
The difference below to the December 1	dion in Step 7 and the forecast in Prior Y	Construction Continues to		(28.277.787)			
	HOT IT SHIP 7 AND THE IDECUSE IT PHOT I Smooth of Care Addit and CAMP for Your S			(20,211,101)			

The difference between the Reconcilation in Step 7 and the forecast in Prior Year with interest (28.277,787)

Roy Req based on Year 2 data with estimated Cap Adds and CNMP for Year 3 (Step 9)

Sevenue Requirement for Year 3

(28.277,787)

(29.277,787)

9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)

	(A) Monthly Additions Other Plant In Service	(B.) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP >= 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS >= 500NV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(f) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) >= 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) >= 500kV (b0487)	(N) Other Plant In Service (H/ 12)	(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(D) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L./ 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
CWIP Balance Dec (prior yr.)		53,795,802	2,468,121		317,672,955		12		645,549,624	29,617,454		3,812,075,463			53,795,802	2,468,121		317,672,955		
Jan	11,989,158	4,291,137	107,907		30,317,794	292,205	11.5	137,875,316	49,348,076	1,240,931		348,654,631	3,360,354	11,489,610	4,112,340	103,411		29,054,553	280,029	
Feb	7,438,508	1,955,056	164,141		24,851,064	317,599	10.5	78,104,333	20,528,088	1,723,481		260,936,172	3,334,793	6,508,694	1,710,674	143,623		21,744,681	277,899	
Mar	33,762,897	4,794,455	228,240		23,758,793	138,840	9.5	320,747,526	45,547,323	2,168,280		225,708,534	1,318,979	26,728,960	3,795,610	180,690		18,809,044	109,915	
Apr	11,875,708	6,483,552	254,449		17,317,183	14,679,448	8.5	100,943,519	55,110,192	2,162,817		147,196,056	124,775,310	8,411,960	4,592,516	180,235		12,266,338	10,397,943	
May	34,091,815	10,841,732	(326,329)	526,329	15,491,830	643,895	7.5	255,688,614	81,312,990	(2,447,468)	3,947,468	116,188,725	4,829,213	21,307,385	6,776,083	(203,956)	328,956	9,682,394	402,434	
Jun	20,675,379	22,736,919	(125,459)	480,187	12,019,037	3,209,140	6.5	134,389,965	147,789,974	(815,484)	3,121,216	78,123,741	20,859,410	11,199,164	12,315,831	(67,957)	260,101	6,510,312	1,738,284	
Jul	22,021,878	9,290,735	461,158		10,140,413	758,837	5.5	121,120,328	51,099,043	2,536,369		55,772,272	4,173,604	10,093,361	4,258,254	211,364		4,647,689	347,800	
Aug	10,538,936	9,917,474	550,000		9,395,219	75,216	4.5	47,425,214	44,628,633	2,475,000		42,278,486	338,472	3,952,101	3,719,053	206,250		3,523,207	28,206	
Sep	13,951,522	5,986,623	700,000		(134,203,424)	148,511,752	3.5	48,830,326	20,953,181	2,450,000		(469,711,984)	519,791,132	4,069,194	1,746,098	204,167		(39,142,665)	43,315,928	
0d	47,633,686	-21,096,888	850,000		11,076,427	75,216	2.5	119,084,215	(52,742,220)	2,125,000		27,691,068	188,040	9,923,685	(4,395,185)	177,083		2,307,589	15,670	
Nov	46,300,454	4,453,927	770,908		9,203,433	75,216	1.5	69,450,681	6,680,891	1,156,362		13,805,150	112,824	5,787,557	556,741	96,364		1,150,429	9,402	
Dec	33,233,228	4,250,029	(2,537,335)	2,743,613	8,559,692	75,216	0.5	16,616,614	2,125,015	(1,268,668)	1,371,807	4,279,846	37,608	1,384,718	177,085	(105,722)	114,317	356,654	3,134	
Total	293,513,170	117,700,553	3,565,801	3,750,129	355,600,416	168,852,580		1,450,276,650	1,117,930,807	43,124,074	8,440,490	4,662,998,156	683,119,738	120,856,388	93,160,901	3,593,673	703,374	388,583,180	56,926,645	
New Transmission Plant Additions and	I CWIP (weighted by months in service)																			
										Input to Line 17 of Appendix A				120,856,388			703,374		56,926,645	178,486,406
										nput to Line 35 of Appendix A					93,160,901	3,593,673		388,583,180		485,337,753
10 May Year 3 Post results of Step 9 on PJM web site \$ 304,139,489	Post results of Step 3 on PJM web site								Α.	fonth in Service or Month for C	MP			7.06	2.50	(0.09)	9.75	(1.11)	7.95	

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010) \$ 304,139,469

15,59695, 96,42295, 0,42295,

Therefore actual	revenues collected in a year do	not change based on cost data for sul	àsequent year

9 The	enfore actual revenues collected	given year is used for that year only. In a year do not change based on cost data for subsequent y	ears.									
10	talk	Susquehanna - Rosebind CMIP (b8487) >= S88KV	Actual Susquitanna - Roseland PIS (\$6907) >= \$690.V	Projected Susquebanna - Roseband PLS (\$6467) >= \$60kV	Houseack Wavetap (66171.2)	Alburtis Wavetrap (bill 172.1)	Juniora Wavetrap (NOSH 2)	Susquebanna - Roseland CWP (b8687 t) ~ S866V	Actual Sunquehanna - Rowland PKS (bbits) 1) < 500kV	Projected Susquihanna - Rosuland PG (billist 1) < S886V	Stanton eth Transformer (b8791)	Actual Copperators Substation (604ab)
12 Useful life of the project Life	tedale 12 (Yes or No)	Yes 42:00	Yes 12 00	Yes. 62 00	Yes. 4200	Visc. GI 00	Yes, 43.00	Yes e2 80	Yes. 42.00	Yes 62:00	Yes 62:00	Tins. 42.00
From line 3 above if "No" on line 13 and from line 7 above 15 if "Nes" on line 13	AC (Yes or No) misroid ROS (Rasis Polent) alth ROS R for This Project	No. 105 15 50001. 16 50001.	500 125 55 (1995) 56 (1995)	No. 105 15.5940N 16.5784N	No. 0 15.5990(h. 15.5990(h.	No. 0 15.5945N 15.5945N	No 0 1 15 GMOCN 15 GMOCN	No. 125 125 1559005. 1642705.	No. 125 125 25-00-15 16-02-2-15	No. 125 15. 5040h 16. 4270h	No. 6 15.0040% 15.0040%	No 0 15 509005 15 509005
Project subaccount of Plant in Service Account 101 or 10 17 if not yet classified and the 12 18 Line 17 divided by line 12	edined nuil Depociation Exp oth in Service or Month for CMMF	200,502,100	50,445,750 1,205,951	% (200 200 4,000 200 3,000 200	96.426 2,063	6260 (68	123,504 2,94	1500,00	3.20(49) 77,622	2,700,104 94,28 9,35	1711895 68 HZ	207K788 54128
	THAT MAD NOT THE WAY TO SHARE THE WAY	Sept. Sept	1,20,200 12,56 1,404,200 121, 1,20,200 12,56 1,404,200 121, 1,60,510 13,56 144,56 244, 1,60,510 65,44 148,56 244, 1,60,510 65,44 148,56 244, 4,71,65 144,25 446,85 15, 4,71,65 144,25 446,85 15, 1,60,64 142,55 146,85 166,85	1.327 1822 1.327 1.528 1.538 1.548 1.5		10 42007 991 41005 9 8 41005 1,000 9598 15 8 41005 1,000 9598 15 4 9998 1,000 95121 15 4 9998 1,000 95121 15 4 9998 1,000 95121 15 4 9998 1,000 95121 15 4 95121 1,000 95121 15 8	1	202 205 (abs) 205 (abs) 4.1 kg	60 81 2 138,190 15,635 2,122,707 16 80 81 2 138,190 15,635 2,122,707 16 80 81 2 138,190 15,635 2,122,707 16 80 81 2 138,190 15,635 2,122,707 16 80 81 2 138,190 15,635 2,122,707 16 80 81 2 127,190 15 80 8	5,221 3,084 3,084 3,054 4,744 5,054	Special Spec	Segretion Segr

On the following countries of Content for the Law on the Market (Section 1 and Law Office 1

For CWP: Biggining is the line 17 for that year Departation is not used. Ending in the same as Beginning Revenue is Ending times line 16 for the current year

Attachment 8 - Company Exhibit - Securitization Worksheet

ine #	-	Prepayments				
3		Less Prepayments on Securitization Bonds		0	(See FM 1, note to page	ge 110, line 57)
	A	Administrative and General Expenses				
5	2	Less Administrative and General Expenses on Securitization Bonds		0	(See FM 1, note to page	ge 114, line 4)
	Т	Taxes Other Than Income				
7	8	Less Taxes Other Than Income on Securitization Bonds		0	(See FM 1, note to page	ge 114, line 14)
		Long Term Interest				
8	1	Less LTD Interest on Securitization Bonds		0	(See FM 1, note to page	ge 114, lines 62 + 63
		Capitalization				
9	2	Less LTD on Securitization Bonds		0	(See FM 1, note to page	ge 112, line 18)
		Only left and the selection of the selec				
		Calculation of the above Securitization Adjustments The amounts above are associated with transition bonds issued to securitize the	an recovery of retail			
		stranded costs, pursuant to an Order entered by the Pennsylvania Public Utilit				
		May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's E				
		Customer Choice and Competition Act.				

		Attachm	ent 9 - De	preciatio	n Rates					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
			, ,	, ,			Gross Depreciable	Accumulated	Depreciable	Depreciation
		Estimated	Mortality	Current	Remaining	Applied	Plant	Depreciation	Balance	Expense
Number	Plant Type	Life	Curve	Age	Life	Depreciation Rate	\$	\$	\$	\$
	Transmission									
350.4	Land Rights	70	S4	11.9	58.10	1.7722	130,617,954	39,900,055	90,717,899	1,607,682
352	Structures and Improvements	55	R4	13.7	41.30	2.8312	39,408,219	17,017,096	22,391,123	633,938
353	Station Equipment	47	R1	8.2	38.80	2.5732	651,945,487	172,715,967	479,229,520	12,331,566
354	Towers and Fixtures	65	R3	6.1	58.90	1.6667	530,270,259	136,822,481	393,447,778	6,557,676
354.2	Towers and Fixtures - Clearing Land and Rights of Way	70	R4	9.3	60.70	1.7075	20,004,500	6,914,758	13,089,742	223,510
355	Poles and Fixtures	55	R1.5	12.6	42.40	2.6192	104,406,634	42,621,671	61,784,963	1,618,277
355.2	Poles and Fixtures - Clearing Land and Rights of Way	70	R4	15.9	54.10	1.7904	8,730,844	3,973,328	4,757,516	85,180
356	Overhead Conductors and Devices	55	R3	6.8	48.20	2.1493	337,031,700	120,159,829	216,871,871	4,661,192
357	Underground Conduit	50	R4	5.5	44.50	2.1904	12,329,210	2,442,897	9,886,313	216,545
358	Underground Conductors and Devices	40	R3	16.8	23.20	3.1687	27,220,574	8,562,172	18,658,402	591,226
359	Roads and Trails	70	R4	13.0	57.00	1.6931	10,443,672	2,957,266	7,486,406	126,751
	General									
389.4	Land Rights	65	R4	36.1	28.90	3.5971	4,399	1,597	2,802	101
390.2	Structures and Improvements - Buildings	55	S0	37.5	17.50	2.2111	364,805,034	76,126,524	288,678,510	6,383,027
390.21	Structures and Improvements - Leaseholds	10	NA	00	5.50	-	741,658	374,439	367,219	0,000,027
390.4	Structures and Improvements - Air Conditioning	30	R2	7.8	22.20	4.1556	41,541,771	12,144,478	29,397,293	1,221,645
391.2	Office Furniture and Equipment - Furniture	20	NA		11.30	4.9275	22,000,591	8,396,898	13,603,693	1,084,087
391.4	Office Furniture and Equipment - Mechanical Equipment	15	NA		9.50	6.6705	2,851,312	918,118	1,933,194	190,195
391.6	Office Furniture and Equipment - Computer Equipment - General	5	NA		3.10	18.9374	4,853,681	604,866	4,248,816	919,161
391.8	Office Furniture and Equipment - Computer Equipment - Power Mgt System	7	NA		-	14.2800	38,155,394	38,155,394	0	0
392.1	Transportation Equipment - 5 Years	5	R4	2.2	2.80	42.2609	6,432,789	3,917,411	2,515,378	1,063,021
392.2	Transportation Equipment - 8 Years	8	S3	2.4	5.60	38.0222	18,898,886	12,725,518	6,173,368	2,347,253
392.3	Transportation Equipment - 10 Years	11	R2.5	4.7	6.30	6.5158	75,252,903	38,828,749	36,424,154	2,373,335
392.4	Transportation Equipment - Trailers	16	L1	(3.0)	19.00	8.9256	6,848,729	2,477,888	4,370,841	390,124
392.5	Transportation Equipment - 15 Years	14	L2	3.6	10.40	13.2955	3,703,120	1,501,824	2,201,296	292,674
392.6	Transportation Equipment - 20 Years	18	L1.5	12.8	5.20	11.4298	653,799	165,698	488,101	55,789
393	Store Equipment	25	NA	12.0	11.60	5.1104	2,807,016	1,104,407	1,702,609	143,449
394	Tools, Shop and Garage Equipment - Distribution Line Crews	20	NA		10.00	5.6735	4,845,263	1,956,855	2,888,408	274,894
394.2	Tools, Shop and Garage Equipment - Distribution Line Crews Tools, Shop and Garage Equipment - Tools	20	NA		7.10	7.2446	285,256	128,938	156,318	20,666
394.4	Tools, Shop and Garage Equipment - Construction Department	20	NA		11.10	5.8264	1,353,414	572,586	780,828	78,855
394.6	Tools, Shop and Garage Equipment - Other	20	NA		12.30	4.8968	22,345,920	7,074,004	15,271,916	1,094,237
394.8	Tools, Shop and Garage Equipment - Garage Tools Support	20	NA		6.80	8.4276	3.349.049	1,932,232	1.416.817	282,246
395	Laboratory Equipment	20	NA		13.30	4.9502	4,574,077	1,481,523	3,092,554	226,425
396	Power Operated Equipment	15	NA		9.70	7.0898	2,238,835	1,155,482	1,083,353	158,729
397	Communication Equipment	15	NA		11.80	12.2378	5,729,518	4,136,871	1,592,647	701,166
398	Miscellaneous Equipment	20	NA		13.00	6.7999	2,953,171	587,468	2,365,703	200,814
000	тооопалоодо Едирион	20	1471		10.00	0.1333	2,000,171	337,400	2,000,700	200,014
	Intangible									
303.2	Intangible Computer Software	5	NA		2.80	20.00	96,393,731	50,397,981	45,995,750	19,488,811
303.4	Other Amortized Property	15	NA		-	-	1,035,137	1,035,137	-	-

Notes:

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.
- 2 Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which using a Mortality Curve is identified.
- 3 Column (F) is the average remaining life of the assets in the account based on their vintage.
- 4 Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).
- 5 Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.
- 6 Column (J) is the depreciable net plant in the account or subaccount.
- 7 Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.
- 8 Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).
- 9 Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 10 Column (K) for Accounts Nos. 303.2 and 303.4 are calculated using individual asset depreciation and, therefore, are not derived values.
- 11 Column (K) for Account No. 392.3 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.
- 12 For those General Plant accounts that do not have Mortality Curves as indicated by "NA" in Column (D), additional detail is provided in Attachment 9 Supplemental General Plant Depreciation Details.

Attachment 9 - Supplemental General Plant Depreciation Details

(A)	(B)	(C)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
Number	Plant Type	Estimated Life	Applied Depreciation Rate	Plant \$	Depreciation \$	Balance \$	Expense \$
390.21	General Structures and Improvements - Leaseholds - Net Method	10		741,658	374,439	367,219	0
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.6897	18,297,909	5,425,836	12,872,073	858,123
391.2	Office Furniture and Equipment - Furniture - Net Method	20	30.8854	3,702,682	2,971,062	731,620	225,964
				22,000,591	8,396,898	13,603,693	1,084,087
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.5754	2,846,396	915,498	1,930,898	187,163
391.4	Office Furniture and Equipment - Mechanical Equipment - Net Method	15	132.0567	4,916	2,620	2,296	3,032
				2,851,312	918,118	1,933,194	190,195
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	18.9374	4,853,681	604,866	4,248,815	919,161
391.8	Office Furniture and Equipment - Computer Equipment - Power Mgt System- Gross Method	7	14.2800	38,155,394	38,155,394	0	0
393	Store Equipment - Gross Method	25	3.2312	1,697,736	469,131	1,228,605	54,857
393	Store Equipment - Net Method	25	18.6902	1,109,280	635,276	474,004	88,592
	• •			2,807,016	1,104,407	1,702,609	143,449
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,371,043	827,368	1,543,675	118,552
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	11.6262	2,474,221	1,129,488	1,344,733	156,342
				4,845,264	1,956,856	2,888,408	274,894
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	5.0000	133,692	35,258	98,434	6,685
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	24.1534	151,564	93,680	57,884	13,981
				285,256	128,938	156,318	20,666
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.8163	1,345,463	568,227	777,236	78,257
394.4	Tools, Shop and Garage Equipment - Construction Department - Net Method	20	16.6667	7,951	4,359	3,592	599
				1,353,414	572,586	780,828	78,855
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.7280	19,565,411	4,552,978	15,012,433	925,058
394.6	Tools, Shop and Garage Equipment - Net Method	20	65.1988	2,780,509	2,521,026	259,483	169,180
				22,345,920	7,074,004	15,271,916	1,094,238
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	4.8755	1,464,256	232,911	1,231,345	71,389
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	113.6865	1,884,792	1,699,320	185,472	210,857
				3,349,048	1,932,231	1,416,817	282,246
395	Laboratory Equipment - Gross Method	20	4.9757	2,965,369	698,991	2,266,378	147,548
395	Laboratory Equipment - Net Method	20	9.5473	1,608,708	782,533	826,175	78,877
				4,574,077	1,481,524	3,092,553	226,425
396	Power Operated Equipment - Gross Method	15	4.9855	1,264,202	315,705	948,497	63,027
396	Power Operated Equipment - Net Method	15	70.9662	974,633	839,777	134,856	95,702
				2,238,835	1,155,482	1,083,353	158,729
397	Communication Equipment - Gross Method	15	12.5412	5,048,939	3,671,858	1,377,081	633,196
397	Communication Equipment - Net Method	15	31.5309	680,579	465,013	215,566	67,970
				5,729,518	4,136,871	1,592,647	701,166
398	Miscellaneous Equipment - Gross Method	20	4.1292	2,155,956	262,446	1,893,510	89,025
398	Miscellaneous Equipment - Net Method	20	23.6745	797,215	325,021	472,194	111,789
Notes:				2,953,171	587,467	2,365,704	200,814

Notes:

¹ This schedule shows additional detail for those General Plant accounts that do not have a Mortality Curve. The calculation of Depreciation Expense by the Gross Plant Method (i.e., Column (G) multiplied by Column (H)) and the Net Plant Method (i.e., Column (G) multiplied by Column (J)) is shown separately for the assets in each account subject to each such method. Assets purchased new are depreciated using the Gross Plant Method. Assets purchased used are depreciated using the Net Plant Method (i.e., over their remaining economic life).