

ATTACHMENT H-8G

PPL Electric Utilities Corporation

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2013 Data

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	11,907,492
2	Total Wages Expense	p354.28.b	96,334,689
3	Less A&G Wages Expense	p354.27.b	3,174,605
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	93,160,084
5	Wages & Salary Allocator	(Line 1 / Line 4)	12.7818%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g	7,131,239,542
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	2,369,630,299
8	Accumulated Amortization	(Note A) p200.21.c	51,520,392
9	Total Accumulated Depreciation	(Line 7 + 8)	2,421,150,691
10	Net Plant	(Line 6 - Line 9)	4,710,088,851
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	2,158,545,157
12	Gross Plant Allocator	(Line 11 / Line 6)	30.2689%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	1,609,804,226
14	Net Plant Allocator	(Line 13 / Line 10)	34.1778%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	1,884,733,404
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only Attachment 6	
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B) Attachment 6	178,486,406
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	2,063,219,810
19	General	p207.99.g	647,740,222
20	Intangible	p205.5.g	98,052,203
21	Total General and Intangible Plant	(Line 19 + Line 20)	745,792,425
22	Wage & Salary Allocator	(Line 5)	12.7818%
23	Total General and Intangible Functionalized to Transmission	(Line 21 * Line 22)	95,325,347
24	Land Held for Future Use	(Note C) (Note P) Attachment 5	39,993,431
25	Total Plant In Rate Base	(Line 18 + Line 23 + Line 24)	2,198,538,588
Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	514,801,428
27	Accumulated General Depreciation	(Note J) p219.28.c	214,010,501
28	Accumulated Amortization	(Line 8)	51,520,392
29	Total Accumulated Depreciation	(Line 27 + 28)	265,530,893
30	Wage & Salary Allocator	(Line 5)	12.7818%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	33,939,503
32	Total Accumulated Depreciation	(Sum Lines 26 + 31)	548,740,931
33	Total Net Property, Plant & Equipment	(Line 25 - Line 32)	1,649,797,657

Adjustment To Rate Base

34	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	-229,656,615
35	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note H)	Attachment 6	485,337,753
36	Prepayments Prepayments	(Note A) (Note O)	Attachment 5	1,029,170
37	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.16.c (Line 5)	2,720,786
38	Wage & Salary Allocator		(Line 5)	12.7818%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	347,764
40	Transmission Materials & Supplies		p227.8.c	9,443,296
41	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	9,791,060
42	Cash Working Capital Operation & Maintenance Expense		(Line 70)	68,870,841
43	1/8th Rule		1/8	12.5%
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	8,608,855
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	275,110,223
46	Rate Base		(Line 33 + Line 45)	1,924,907,880

Operations & Maintenance Expense

47	Transmission O&M Transmission O&M		Attachment 5	114,613,281
48	Less Account 565		Attachment 5	66,146,409
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5	0
50	Transmission O&M		(Lines 47 - 48 + 49)	48,466,872
51	Allocated Administrative & General Expenses Total A&G		323.197b	155,673,612
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 8	0
53	Plus: Fixed PBOP expense	(Note J)	Attachment 5	10,028,618
54	Less: Actual PBOP expense		Attachment 5	2,544,321
55	Less Property Insurance Account 924		p323.185.b	710,108
56	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	4,713,028
57	Less General Advertising Exp Account 930.1		p323.191.b	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	Administrative & General Expenses		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	157,734,773
60	Wage & Salary Allocator		(Line 5)	12.7818%
61	Administrative & General Expenses Allocated to Transmission		(Line 59 * Line 60)	20,161,269
62	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note K)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924	(Note G)	Attachment 5	710,108
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 924 and 930.1 - General		(Line 65 + Line 66)	710,108
68	Net Plant Allocator		(Line 14)	34.1778%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	242,699
70	Total Transmission O&M		(Lines 50 + 61 + 64 + 69)	68,870,841

Depreciation & Amortization Expense

Depreciation Expense				
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	31,570,125
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	18,321,717
73	Intangible Amortization	(Note A)	p336.1.d&e	19,488,811
74	Total		(Line 72 + Line 73)	37,810,528
75	Wage & Salary Allocator		(Line 5)	12.7818%
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)	4,832,848
77	Total Transmission Depreciation & Amortization		(Lines 71 + 76)	36,402,973

Taxes Other than Income Taxes

78	Taxes Other than Income Taxes		Attachment 2	2,812,985
79	Total Taxes Other than Income Taxes		(Line 78)	2,812,985

Return \ Capitalization Calculations

Long Term Interest				
80	Long Term Interest		p117.62.c through 66.c	110,066,328
81	Less LTD Interest on Securitization Bonds	(Note O)	Attachment 8	0
82	Long Term Interest		(Line 80 - Line 81)	110,066,328
83	Preferred Dividends	enter positive	p118.29.c	-
Common Stock				
84	Proprietary Capital		p112.16.c	2,355,327,070
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	7,745
86	Less Preferred Stock		(Line 94)	0
87	Less Account 216.1		p112.12.c	9,915,664
88	Common Stock		(Line 84 - 85 - 86 - 87)	2,345,403,661
Capitalization				
89	Long Term Debt		p112.18.c, 19.c & 21.c	2,324,040,000
90	Less Loss on Reacquired Debt		p111.81.c	56,594,413
91	Plus Gain on Reacquired Debt		p113.61.c	0
92	Less LTD on Securitization Bonds	(Note O)	Attachment 8	0
93	Total Long Term Debt		(Line 89 - 90 + 91 - 92)	2,267,445,587
94	Preferred Stock		p112.3.c	0
95	Common Stock		(Line 88)	2,345,403,661
96	Total Capitalization		(Sum Lines 93 to 95)	4,612,849,248
97	Debt %	Total Long Term Debt	(Line 93 / Line 96)	49.2%
98	Preferred %	Preferred Stock	(Line 94 / Line 96)	0.0%
99	Common %	Common Stock	(Line 95 / Line 96)	50.8%
100	Debt Cost	Total Long Term Debt	(Line 82 / Line 93)	0.0485
101	Preferred Cost	Preferred Stock	(Line 83 / Line 94)	0.0000
102	Common Cost	Common Stock	(Note J) Fixed	0.1168
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 97 * Line 100)	0.0239
104	Weighted Cost of Preferred	Preferred Stock	(Line 98 * Line 101)	0.0000
105	Weighted Cost of Common	Common Stock	(Line 99 * Line 102)	0.0594
106	Rate of Return on Rate Base (ROR)		(Sum Lines 103 to 105)	0.0832
107	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 106)	160,244,314

Composite Income Taxes

Income Tax Rates			
108	FIT=Federal Income Tax Rate	(Note I)	35.00%
109	SIT=State Income Tax Rate or Composite		9.99%
110	p	(percent of federal income tax deductible for state purposes)	0.00%
111	T	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	41.49%
112	T / (1-T)		70.92%
ITC Adjustment			
113	Amortized Investment Tax Credit - Transmission Related		Attachment 5
114	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	Line 113 * (1 / (1 - Line 111))
115	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$	[Line 112 * Line 107 * (1- (Line 103 / Line 106))]
116	Total Income Taxes		(Line 114 + Line 115)

Revenue Requirement

Summary			
117	Net Property, Plant & Equipment		(Line 33)
118	Total Adjustment to Rate Base		(Line 45)
119	Rate Base		(Line 46)
120	Total Transmission O&M		(Line 70)
121	Total Transmission Depreciation & Amortization		(Line 77)
122	Taxes Other than Income		(Line 79)
123	Investment Return		(Line 107)
124	Income Taxes		(Line 116)
125	Gross Revenue Requirement		(Sum Lines 120 to 124)

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126	Transmission Plant In Service		(Line 15)
127	Excluded Transmission Facilities	(Note M)	Attachment 5
128	Included Transmission Facilities		(Line 126 - Line 127)
129	Inclusion Ratio		(Line 128 / Line 126)
130	Gross Revenue Requirement		(Line 125)
131	Adjusted Gross Revenue Requirement		(Line 129 * Line 130)

Revenue Credits			
132	Revenue Credits		Attachment 3
133	Net Revenue Requirement		(Line 131 - Line 132)

Net Plant Carrying Charge			
134	Gross Revenue Requirement		(Line 130)
135	Net Transmission Plant		(Line 18 - Line 26 + Line 35)
136	Net Plant Carrying Charge		(Line 134 / Line 135)
137	Net Plant Carrying Charge without Depreciation		(Line 134 - Line 71) / Line 135
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 134 - Line 71 - Line 107 - Line 116) / Line 135
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
139	Gross Revenue Requirement Less Return and Taxes		(Line 130 - Line 123 - Line 124)
140	Increased Return and Taxes		Attachment 4
141	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 139 + Line 140)
142	Net Transmission Plant		(Line 18 - Line 26 + Line 35)
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 141 / Line 142)
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 141 - Line 71) / Line 142
145	Net Revenue Requirement		(Line 133)
146	True-up amount		Attachment 6
147	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5
148	Net Zonal Revenue Requirement		(Line 145 + 146 + 147)

Network Zonal Service Rate			
149	1 CP Peak	(Note L)	PJM Data
150	Rate (\$/MW-Year)		(Line 148 / 149)
151	Network Service Rate (\$/MW/Year)		(Line 150)

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: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- 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.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Transmission Related	Plant Related	Labor Related	Total Transmission 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	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190						
Accumulated Deferred Investment Tax Credits (Non-Transmission)	807,779	807,779				Basis difference between book plant and tax plant basis related to investment tax credits on distribution property.
Accumulated Deferred Investment Tax Credits (Transmission)	138,931		138,931			Basis difference between book plant and tax plant basis related to investment tax credits on transmission property.
Regulatory Liability - Income Taxes Related to ITC (Non-Tx)	572,889	572,889				Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on distribution property.
Regulatory Liability - Income Taxes Related to ITC (Tx)	98,529		98,529			Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on transmission property.
Contributions in Aid of Construction (Non-Tx)	85,947,986	85,947,986				Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
Contributions in Aid of Construction (Tx-related)	23,010,810		23,010,810			Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant 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				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 receivables 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	

Instructions for Account 190:

- 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.

PPL Electric Utilities Corporation

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related			
Net Plant Allocator			
1 Real Property (State, Municipal or Local)	2,488,506		
2 PURTA	1,893,429		
3			
4			
5			
6			
7			
8 Total Plant Related	4,381,935	34.1778%	1,497,648
Labor Related			
Wages & Salary Allocator			
9 Federal FICA	7,058,883		
10 Federal Unemployment	46,035		
11 State Unemployment	338,747		
12			
13			
14 Total Labor Related	7,443,665	12.7818%	951,431
Other Included			
Net Plant Allocator			
15 PA Capital Stock Tax	1,064,709		
16 Local Business License Tax	35		
17			
18			
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			
21 Gross Receipts	97,751,705		
22 Sales and Use	(202,836)		
23			
24			
25			
26			
27			
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.

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)	34,537,114
4	Schedule 1A	2,676,865
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)	3,268,430
7	Professional Services provided to others	1,222,680
8	Facilities Charges including Interconnection Agreements (Note 2)	646,644
9	Gross Revenue Credits	(Sum Lines 1-10) 44,685,802
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

A	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		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Attachment A Line 46)	1,924,907,880
Long Term Interest			
2	Long Term Interest	(Attachment A Line 80)	110,066,328
3	Less LTD Interest on Securitization Bonds	Attachment 8	-
4	Long Term Interest	(Line 2 - Line 3)	110,066,328
5	Preferred Dividends	enter positive	0
Common Stock			
6	Proprietary Capital	p112.16.c	2,355,327,070
7	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	7,745
8	Less Preferred Stock	(Attachment A Line 86)	0
9	Less Account 216.1	p112.12.c	9,915,664
10	Common Stock	(Line 6 - 7 - 8 - 9)	2,345,403,661
Capitalization			
11	Long Term Debt	p112.18.c, 19.c & 21.c	2,324,040,000
12	Less Loss on Reacquired Debt	p111.81.c	56,594,413
13	Plus Gain on Reacquired Debt	p113.61.c	0
14	Less LTD on Securitization Bonds	Attachment 8	0
15	Total Long Term Debt	(Line 11 - 12 + 13 - 14)	2,267,445,587
16	Preferred Stock	p112.3.c	0
17	Common Stock	(Line 10)	2,345,403,661
18	Total Capitalization	(Sum Lines 15 to 17)	4,612,849,248
19	Debt %	Total Long Term Debt (Line 15 / Line 18)	49.2%
20	Preferred %	Preferred Stock (Line 16 / Line 18)	0.0%
21	Common %	Common Stock (Line 17 / Line 18)	50.8%
22	Debt Cost	Total Long Term Debt (Line 4 / Line 15)	0.0485
23	Preferred Cost	Preferred Stock (Line 5 / Line 16)	0.0000
24	Common Cost	Common Stock Fixed	0.1268
25	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 19 * Line 22)	0.0239
26	Weighted Cost of Preferred	Preferred Stock (Line 20 * Line 23)	0.0000
27	Weighted Cost of Common	Common Stock (Line 21 * Line 24)	0.0645
28	Rate of Return on Rate Base (ROR)	(Sum Lines 25 to 27)	0.0883
29	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 28)	170,031,511

Composite Income Taxes

Income Tax Rates			
30	FIT=Federal Income Tax Rate		35.00%
31	SIT=State Income Tax Rate or Composite		9.99%
32	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
33	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	41.49%
34	CIT = T / (1-T)		70.92%
35	1 / (1-T)		170.92%
ITC Adjustment			
36	Amortized Investment Tax Credit	Attachment 5	(338,740)
37	ITC Adjust. Allocated to Trans. - Grossed Up	(Line 36 * (1 / (1 - Line 33)))	-578,978
38	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$	88,014,351
39	Total Income Taxes		87,435,373

Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
113	Amortized Investment Tax Credit	Company Records	-1,094,983	-338,740	-756,243	Enter Negative

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

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

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

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

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

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

Attachment 5 - Cost Support

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
127	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities (Note M)		Enter \$ 0	General Description of the Facilities None
Instructions: 1 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 2 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: Example A Total investment in substation 1,000,000 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			Or Enter \$	
Add more lines if necessary				

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Prepayments on Securitization Bonds Adjustment	POLR and Retail Related Adjustment	Prepayments	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 Page #s and Instructions			Total	Adjustments	Transmission Related	Details
47	Transmission O&M p.321.112.b		115,258,861	645,580	114,613,281	Adjustment for Ancillary Services p321.88b and p321.92b.
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
147	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		-	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
149	Network Zonal Service Rate 1 CP Peak (Note L) PJM Data		7,392.2	

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Actual Cost of Removal, Net of Salvage Costs					Total	5 - Year Amortization
				Year 1 2008	Year 2 2009	Year 3 2010	Year 4 2011	Year 5 2012		
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 I (Note J) Company Records		31,570,125							
72	General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		19,501,892							
	General Plant Cost of Removal, Net of Salvage (Note J) Company Records		-1,180,175	-937,714	-2,236,807	-1,205,818	-563,798	-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							

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	Total
	Monthly Additions Other Plant In Service	Monthly Additions Northland Picoas Reliability Project CWP	Monthly Additions Seq-Rise CWP < 500KV (20487 T)	Monthly Additions Seq-Rise PIS < 500KV (20487 T)	Monthly Additions Seq-Rise CWP => 500KV (20487)	Monthly Additions Seq-Rise PIS => 500KV (20487)	Weighting	Other Plant In Service Amount (A + C)	MPV CWP Amount (B + G)	Seq-Rise CWP Amount (D + I)	Seq-Rise PIS Amount (E + J)	Seq-Rise CWP Amount (F + K)	Seq-Rise PIS Amount (L + M)	Other Plant In Service (N)	MPV CWP (O)	Seq-Rise CWP (P)	Seq-Rise PIS (Q)	Seq-Rise CWP (R)	Seq-Rise PIS (S)	
CWP Balance Dec (prior yr.)		53,996,802	2,468,121		377,632,965		12	445,549,624	294,174,624		1,815,075,463		3,362,354	11,489,410	53,796,802	2,468,121		377,632,965		
Jan	11,989,158	4,291,117	107,907		30,317,794	292,226	11.5	137,875,316	49,348,074	1,240,931		348,654,631	3,362,354	11,489,410	4,112,240	103,471		29,954,633	280,229	
Feb	7,428,208	3,955,284	144,141		24,851,064	313,599	10.5	78,924,322	26,526,288	1,722,481		266,924,172	3,224,791	11,703,474	1,614,253			21,344,681	277,899	
Mar	32,736,897	4,794,655	225,240		21,738,793	138,840	9.5	305,193,526	45,527,323	2,340,280		225,788,534	1,318,979	26,726,260	3,795,410	386,495		18,808,644	109,915	
Apr	11,475,708	6,483,352	254,449		17,317,183	14,879,448	8.5	100,943,319	36,110,192	2,742,817		147,194,056	124,779,210	8,411,940	4,992,516	188,225		12,246,138	10,397,943	
May	34,491,493	10,841,152	374,370		16,491,480	443,895	7.5	205,448,434	81,219,960	2,647,468	1,947,468	134,168,275	4,829,213	21,397,385	4,776,883	201,160		9,682,214	402,144	
Jun	20,475,279	22,726,919	(125,419)		485,187	3,208,140	6.5	134,388,946	147,389,974	871,484	3,121,216	78,123,141	20,899,410	11,799,144	12,315,831	84,927		4,515,312	1,738,344	
Jul	22,021,870	9,290,225	441,156		10,140,413	798,837	5.5	92,128,228	51,899,243	2,526,349		59,772,272	4,173,604	4,226,224	211,344			4,447,681	347,850	
Aug	10,528,906	9,917,474	500,000		9,295,219	75,216	4.5	47,425,214	44,628,623	2,475,000		42,278,486	328,472	3,952,101	1,779,263	206,260		3,323,207	28,206	
Sep	13,951,522	5,986,623	700,000		(134,203,620)	148,511,752	3.5	48,830,326	20,933,181	2,490,000		(449,711,864)	519,791,132	4,048,194	1,746,098	254,147		(29,142,448)	43,375,028	
Oct	47,433,446	23,096,888	800,000		11,024,427	75,216	2.5	119,842,375	52,342,228	2,125,000		21,841,048	188,440	9,933,645	(4,195,145)	117,883		2,303,549	16,410	
Nov	46,300,454	4,632,607	770,908		9,203,423	75,216	1.5	49,450,881	4,480,891	1,154,262		11,892,150	112,824	5,281,557	556,141	96,364		1,150,429	9,402	
Dec	33,233,226	4,208,029	(2,337,383)		(2,742,813)	8,509,492	0.5	16,414,414	2,125,075	(1,248,448)		1,279,046	23,685	1,771,885	(815,720)			114,317	56,464	
Total	295,513,179	117,700,253	3,545,891	3,755,129	355,460,416	144,852,580		1,456,270,650	1,117,658,807	43,124,074		6,642,968,156	483,119,738		93,160,901	3,970,673		388,583,180	54,926,445	178,486,496
New Transmission Plant Additions and CWP (weighted by months in service)														120,856,388			703,374			485,337,753

10 May Year 3 Post results of Step 9 on PJM web site
364,139,489 Post results of Step 9 on PJM web site
5

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)
364,139,489
5

Input to Line 17 of Appendix A
Input to Line 35 of Appendix A
Month in Service or Month for CWP

PPL Electric Utilities Corporation

Attachment 8 - Company Exhibit - Securitization Worksheet

Line #	Prepayments		
36	Less Prepayments on Securitization Bonds	0	(See FM 1, note to page 110, line 57)
	Administrative and General Expenses		
52	Less Administrative and General Expenses on Securitization Bonds	0	(See FM 1, note to page 114, line 4)
	Taxes Other Than Income		
78	Less Taxes Other Than Income on Securitization Bonds	0	(See FM 1, note to page 114, line 14)
	Long Term Interest		
81	Less LTD Interest on Securitization Bonds	0	(See FM 1, note to page 114, lines 62 + 63)
	Capitalization		
92	Less LTD on Securitization Bonds	0	(See FM 1, note to page 112, line 18)

Calculation of the above Securitization Adjustments

The amounts above are associated with transition bonds issued to securitize the recovery of retail stranded costs, 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.

PPL Electric Utilities Corporation

Attachment 9 - Depreciation Rates

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Gross Depreciable Plant \$	Accumulated Depreciation \$	Depreciable Balance \$	Depreciation Expense \$
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		5.50	-	741,658	374,439	367,219	0
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		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 - 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
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:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.
- 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.
- Column (F) is the average remaining life of the assets in the account based on their vintage.
- Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).
- Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.
- Column (J) is the depreciable net plant in the account or subaccount.
- Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.
- 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).
- 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.
- Column (K) for Accounts Nos. 303.2 and 303.4 are calculated using individual asset depreciation and, therefore, are not derived values.
- Column (K) for Account No. 392.3 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.
- 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.

PPL Electric Utilities Corporation

Attachment 9 - Supplemental
General Plant Depreciation Details

(A) Number	(B) Plant Type	(C) Estimated Life	(G) Applied Depreciation Rate	(H) Gross Depreciable Plant \$	(I) Accumulated Depreciation \$	(J) Depreciable Balance \$	(K) Depreciation Expense \$
General							
390.21	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
				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).