

ATTACHMENT H-8G

**PPL Electric Utilities Corporation**

**Formula Rate -- Appendix A**

Notes

FERC Form 1 Page # or Instruction

2020 Data

Shaded cells are input cells

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>			
1	Transmission Wages Expense	p354.21.b	7,037,120
2	Total Wages Expense	p354.28.b	62,634,882
3	Less A&G Wages Expense	p354.27.b	1,073,678
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	61,561,204
5	<b>Wages &amp; Salary Allocator</b>	(Line 1 / Line 4)	<b>11.43%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	p207.104.g	13,864,789,646
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	3,020,554,941
8	Accumulated Amortization	(Note A) p200.21.c	166,090,217
9	Total Accumulated Depreciation	(Line 7 + 8)	3,186,645,158
10	Net Plant	(Line 6 - Line 9)	10,678,144,488
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	6,884,918,806
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 6)	<b>49.6576%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	6,080,418,023
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10)	<b>56.9426%</b>

**Plant Calculations**

<b>Plant In Service</b>			
15	Transmission Plant In Service	(Note B) p207.58.g	6,546,656,761
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	212,938,018
18	<b>Total Transmission Plant</b>	(Line 15 - Line 16 + Line 17)	<b>6,759,594,779</b>
19	General	p207.99.g	826,890,979
20	Intangible	p205.5.g	269,452,129
21	Total General and Intangible Plant	(Line 19 + Line 20)	1,096,343,108
22	Wage & Salary Allocator	(Line 5)	11.4311%
23	<b>Total General and Intangible Functionalized to Transmission</b>	(Line 21 * Line 22)	<b>125,324,027</b>
24	<b>Land Held for Future Use</b>	(Note C) (Note P) Attachment 5	<b>20,948,172</b>
25	<b>Total Plant In Rate Base</b>	(Line 18 + Line 23 + Line 24)	<b>6,905,866,978</b>
<b>Accumulated Depreciation</b>			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	744,631,364
27	Accumulated General Depreciation	(Note J) p219.28.c	357,651,528
28	Accumulated Amortization	(Line 8)	166,090,217
29	Total Accumulated Depreciation	(Line 27 + 28)	523,741,745
30	Wage & Salary Allocator	(Line 5)	11.4311%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	59,869,419
32	<b>Total Accumulated Depreciation</b>	(Sum Lines 26 + 31)	<b>804,500,783</b>
33	<b>Total Net Property, Plant &amp; Equipment</b>	(Line 25 - Line 32)	<b>6,101,366,195</b>

**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>			
34	ADIT net of FASB 106 and 109	Attachment 1	-970,316,282
<b>CWIP for Incentive Transmission Projects</b>			
35	CWIP Balances for Current Rate Year	(Note H) Attachment 6	0
<b>Prepayments</b>			
36	Prepayments	(Note A) (Note O) Attachment 5	1,160,453
<b>Materials and Supplies</b>			
37	Undistributed Stores Expense	(Note A) p227.16.c	5,958,590
38	Wage & Salary Allocator	(Line 5)	11,431,11%
39	Total Undistributed Stores Expense Allocated to Transmission	(Line 37 * Line 38)	681,132
40	Transmission Materials & Supplies	p227.8.c	21,789,262
41	<b>Total Materials &amp; Supplies Allocated to Transmission</b>	(Line 39 + Line 40)	<b>22,470,394</b>
<b>Cash Working Capital</b>			
42	Operation & Maintenance Expense	(Line 70)	65,472,142
43	1/8th Rule	1/8	12.5%
44	<b>Total Cash Working Capital Allocated to Transmission</b>	(Line 42 * Line 43)	<b>8,184,018</b>
45	<b>Total Adjustment to Rate Base</b>	(Lines 34 + 35 + 36 + 41 + 44)	<b>-938,501,417</b>
46	<b>Rate Base</b>	(Line 33 + Line 45)	<b>5,162,864,778</b>

**Operations & Maintenance Expense**

<b>Transmission O&amp;M</b>			
47	Transmission O&M	Attachment 5	256,297,898
48	Less Account 565	Attachment 5	211,318,384
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N) Attachment 5	0
50	<b>Transmission O&amp;M</b>	(Lines 47 - 48 + 49)	<b>44,979,514</b>
<b>Allocated Administrative &amp; General Expenses</b>			
51	Total A&G	323.197b	166,096,853
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O) Attachment 8	0
53	Plus: Fixed PBOP expense	(Note J) Attachment 5	1,518,585
54	Less: Actual PBOP expense	Attachment 5	1,053,098
55	Less Property Insurance Account 924	p323.185.b	2,245,084
56	Less Regulatory Commission Exp Account 928	(Note E) p323.189.b	8,488,766
57	Less General Advertising Exp Account 930.1	p323.191.b	17,089
58	Less EPRI Dues	(Note D) p352 & 353	0
59	Administrative & General Expenses	Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	155,811,401
60	Wage & Salary Allocator	(Line 5)	11,431,11%
61	<b>Administrative &amp; General Expenses Allocated to Transmission</b>	(Line 59 * Line 60)	<b>17,810,950</b>
<b>Directly Assigned A&amp;G</b>			
62	Regulatory Commission Exp Account 928	(Note G) Attachment 5	1,403,268
63	General Advertising Exp Account 930.1	(Note K) Attachment 5	0
64	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>	(Line 62 + Line 63)	<b>1,403,268</b>
65	Property Insurance Account 924	(Note G) Attachment 5	2,245,084
66	General Advertising Exp Account 930.1	(Note F) Attachment 5	0
67	Total Accounts 924 and 930.1 - General	(Line 65 + Line 66)	2,245,084
68	Net Plant Allocator	(Line 14)	56.9426%
69	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 67 * Line 68)	<b>1,278,410</b>
70	<b>Total Transmission O&amp;M</b>	(Lines 50 + 61 + 64 + 69)	<b>65,472,142</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>				
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	137,639,889
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	57,434,992
73	Intangible Amortization	(Note A)	p336.1.d&e	58,773,651
74	Total		(Line 72 + Line 73)	116,208,643
75	Wage & Salary Allocator		(Line 5)	11.4311%
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)	13,283,921
77	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Lines 71 + 76)</b>	<b>150,923,810</b>

**Taxes Other than Income Taxes**

78	<b>Taxes Other than Income Taxes</b>		Attachment 2	4,143,635
79	<b>Total Taxes Other than Income Taxes</b>		<b>(Line 78)</b>	<b>4,143,635</b>

**Return \ Capitalization Calculations**

<b>Long Term Interest</b>				
80	Long Term Interest		p117.62.c through 66.c	176,448,519
81	Less LTD Interest on Securitization Bonds	(Note O)	Attachment 8	0
82	<b>Long Term Interest</b>		<b>(Line 80 - Line 81)</b>	<b>176,448,519</b>
83	<b>Preferred Dividends</b>	enter positive	p118.29.c	-
<b>Common Stock</b>				
84	Proprietary Capital		p112.16.c	5,124,163,586
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
86	Less Preferred Stock		(Line 94)	0
87	Less Account 216.1		p112.12.c	56,954
88	<b>Common Stock</b>		<b>(Line 84 - 85 - 86 - 87)</b>	<b>5,124,106,632</b>
<b>Capitalization</b>				
89	Long Term Debt		p112.18.c, 19.c & 21.c	4,288,750,000
90	Less Loss on Reacquired Debt		p111.81.c	8,429,030
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)	4,280,320,970
94	Preferred Stock		p112.3.c	0
95	Common Stock		(Line 88)	5,124,106,632
96	<b>Total Capitalization</b>		<b>(Sum Lines 93 to 95)</b>	<b>9,404,427,602</b>
97	Debt %	Total Long Term Debt	(Line 93 / Line 96)	45.5%
98	Preferred %	Preferred Stock	(Line 94 / Line 96)	0.0%
99	Common %	Common Stock	(Line 95 / Line 96)	54.5%
100	Debt Cost	Total Long Term Debt	(Line 82 / Line 93)	0.0412
101	Preferred Cost	Preferred Stock	(Line 83 / Line 94)	0
102	Common Cost	Common Stock	(Note J) Fixed	0.1168
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 97 * Line 100)	0.0188
104	Weighted Cost of Preferred	Preferred Stock	(Line 98 * Line 101)	0.0000
105	Weighted Cost of Common	Common Stock	(Line 99 * Line 102)	0.0636
106	<b>Rate of Return on Rate Base ( ROR )</b>		<b>(Sum Lines 103 to 105)</b>	<b>0.0824</b>
107	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 106)</b>	<b>425,430,675</b>

**Composite Income Taxes**

Income Tax Rates			
108	FIT=Federal Income Tax Rate	(Note I)	21.00%
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	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	28.89%
112	T / (1-T)		40.63%
ITC Adjustment			
113	Amortized Investment Tax Credit - Transmission Related		Attachment 5 (14,212)
114	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T)	Line 113 * (1 / (1 - Line 111)) (19,986)
Income Tax Adjustments			
114a	Other Income Tax Adjustments	(Note Q, Note R)	Attachment 5 (2,481,487)
114b	Other Income Tax Adjustments - Grossed Up	Other Income Tax Adjustment x 1 / (1-T)	Line 114a * (1 / (1 - Line 111)) (3,489,749)
115	<b>Income Tax Component =</b>	$(T/1-T) * \text{Investment Return} * (1 - (WCLTD/ROR)) =$	[Line 112 * Line 107 * (1 - (Line 103 / Line 106))] 133,499,808
116	<b>Total Income Taxes</b>		(Line 114 + Line 114b + Line 115) 129,990,073

**Revenue Requirement**

Summary			
117	Net Property, Plant & Equipment	(Line 33)	6,101,366,195
118	Total Adjustment to Rate Base	(Line 45)	-938,501,417
119	Rate Base	(Line 46)	5,162,864,778
120	Total Transmission O&M	(Line 70)	65,472,142
121	Total Transmission Depreciation & Amortization	(Line 77)	150,923,810
122	Taxes Other than Income	(Line 79)	4,143,635
123	Investment Return	(Line 107)	425,430,675
124	Income Taxes	(Line 116)	129,990,073
<b>125</b>	<b>Gross Revenue Requirement</b>	(Sum Lines 120 to 124)	<b>775,960,335</b>
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126	Transmission Plant In Service	(Line 15)	6,546,656,761
127	Excluded Transmission Facilities	(Note M) Attachment 5	0
128	Included Transmission Facilities	(Line 126 - Line 127)	6,546,656,761
129	Inclusion Ratio	(Line 128 / Line 126)	100.00%
130	Gross Revenue Requirement	(Line 125)	775,960,335
131	<b>Adjusted Gross Revenue Requirement</b>	(Line 129 * Line 130)	<b>775,960,335</b>
Revenue Credits			
132	Revenue Credits	Attachment 3	103,289,112
<b>133</b>	<b>Net Revenue Requirement</b>	(Line 131 - Line 132)	<b>672,671,223</b>
Net Plant Carrying Charge			
134	Gross Revenue Requirement	(Line 130)	775,960,335
135	Net Transmission Plant	(Line 18 - Line 26 + Line 35)	6,014,963,415
136	Net Plant Carrying Charge	(Line 134 / Line 135)	12.9005%
137	Net Plant Carrying Charge without Depreciation	(Line 134 - Line 71) / Line 135	10.6122%
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	1.3782%
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)	220,539,588
140	Increased Return and Taxes	Attachment 4	594,980,967
141	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 139 + Line 140)	815,520,554
142	Net Transmission Plant	(Line 18 - Line 26 + Line 35)	6,014,963,415
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 141 / Line 142)	13.5582%
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 141 - Line 71) / Line 142	11.2699%
145	<b>Net Revenue Requirement</b>	(Line 133)	<b>672,671,223</b>
146	True-up amount	Attachment 6	24,267,564
147	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
148	<b>Net Zonal Revenue Requirement</b>	(Line 145 + 146 + 147)	<b>696,938,787</b>
Network Zonal Service Rate			
149	1 CP Peak	(Note L) PJM Data	7,260.0
150	Rate (\$/MW-Year)	(Line 148 / 149)	\$ 95.997
<b>151</b>	<b>Network Service Rate (\$/MW/Year)</b>	(Line 150)	<b>\$ 95.997</b>

## 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.
- Q Includes amounts associated with amortization of any deficient or excess deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority), and amounts associated with the tax effect of the AFUDC Equity permanent difference. See Attachment 5 for a detailed breakdown of these amounts.
- R The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in *PPL Electric Utilities Corporation*, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

**PPL Electric Utilities Corporation**  
**Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet**

Line No.		Transmission Related	Plant Related	Labor Related	Total Transmission ADIT	
1	ADIT- 282	(1,079,170,640)	0	(49,023,294)		From Acct. 282 total, below
2	ADIT-283	0	(2,435,324)	7,047,383		From Acct. 283 total, below
3	ADIT-190	114,577,188	0	4,043,480		From Acct. 190 total, below
4	Subtotal	(964,593,452)	(2,435,324)	(37,932,431)		Sum lines 1 through 3
5	Wages & Salary Allocator			55.9425%	11.4311%	
6	Net Plant Allocator	(964,593,452)	(1,386,738)	(4,336,002)	(970,316,282)	Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
7	ADIT	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.

Line No.	A	B	C	D	E	F	G
	Table 1: ADIT-190	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
1	Account 190						
1	Accumulated Deferred Investment Tax Credits	76,908		61,740		15,168	Basis difference between book plant and tax plant basis related to investment tax credits on transmission and general property. Removed as a FAS109 item below.
2	Regulatory Liability - Income Taxes Related to ITC	31,249		25,086		6,163	Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on transmission and general property. Removed as a FAS109 item below.
3	Regulatory Liability - Tax Gross-up Related to Plant net of NOLs	161,527,892	74,893,620	86,339,898		294,374	Deferred tax asset recorded for the income tax gross-up on the regulatory liability account 254 related to ASC 740 (FAS109) tax adjustments on plant related book and tax basis differences. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
4	Contributions in Aid of Construction (Non-Tx)	96,521,179	96,522,281			(101,102)	Distribution and General related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
5	Contributions in Aid of Construction (Tx-related)	24,403,528		24,403,528			Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
6	FAS109 regulatory assets/liabilities related to deficient ADIT on plant and NOLs	(87,320,007)	(43,468,903)		(44,351,104)		ASC740 (FAS109) adjustment to adjust deferred tax assets for the differences in regulatory versus GAAP treatment of ADIT on plant related book and tax differences with an offset to regulatory liability account 254. Removed as a FAS109 item below.
7	Pensions and Post-Retirement	25,714,155					Expense and equity(FAS156) adjustments for book purposes not deductible for tax purposes
8	FAS189 Regulatory Liability	83,825,248	83,825,248				Liability recorded for regulatory purposes for FAS 158 pension and post-retirement costs
9	Bad Debt	12,538,864	12,538,864				Retail related book expense not deductible for tax return purposes
10	Employer FICA Deferral	1,756,357				1,756,357	Book expense not deductible for tax return purposes
11	Vacation Pay	1,952,935				1,952,935	Book expense not deductible for tax return purposes - labor related to all functions
12	Deferred Compensation	435,290				435,290	Book expense not deductible for tax return purposes - labor related to all functions
13	Taxes Other Than Income Taxes	253,524	253,524				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes
14	Obsolete Inventory	887,053	887,053				Distribution related book expense not deductible for tax return purposes
15	Environmental Liability	2,865,304	2,865,304				Distribution related book expense for manufactured gas plants not deductible for tax return purposes
16	Past Employment Liabilities	1,391,237	1,391,237				Book expense not deductible for tax return purposes
17	Tax Credit Carryforward	5,085,889	3,751,708	1,334,181			Tax credits carryforward to a future period
18	Universal Service Rider overcollection	6,044,054	6,044,054				Distribution related expense deferred for book purposes and deducted for tax purposes.
19	Generation Service Charge overcollection	6,144,509	6,144,509				Distribution related expense deferred for book purposes and deducted for tax purposes.
20	Distribution TCRA Overcollection	3,290,405	3,290,405				Distribution related income that is taxable for tax return purposes, but deferred for book purposes.
21	Storm Damage overcollection	1,774,200	1,774,200				Distribution related expense deferred for book purposes and deducted for tax purposes.
22	Book Contingencies	374,918	374,918				Distribution related book expense not deductible for tax return purposes.
23	Charitable Contributions	53,913	53,913				Distribution related tax deduction carryforward to a future period.
24	Federal NOL Carryforward	52,079,111	374,875	51,704,236			Federal net operating loss carryforward
25	2017 Rate Change on NOL deferred taxes assets	57,889,529	20,754,286	37,135,243			Presentation adjustment to reverse the impact of the 2018 federal income tax rate change from 35% to 21% to reflect NOL deferred tax assets at the funded amount prior to the rate change. The related FAS 109 deferred tax adjustment is recorded in Account 190.
26	Conservation Program overcollection	2,036,798	2,036,798				Distribution related expense deferred for book purposes and deducted for tax purposes.
27	Transmission Service Charge overcollection	335,988	335,988				Distribution related expense deferred for book purposes and deducted for tax purposes.
28	Subtotal - p234	461,489,440	300,457,447	156,652,808	0	4,359,185	
29	Less FASB 199 Above if not separately removed	75,816,042		31,424,717	0	315,705	
30	Less FASB 199 Above if not separately removed	24,538,441		24,538,441			
31	Total	363,314,957	244,694,289	114,577,188	0	4,043,480	

Instructions for Account 190:  
 1. ADIT items related only to Non-Electric Operations (e.g. Gas, Water, Sewer) or Production are directly assigned to Column C  
 2. ADIT items related only to Transmission are directly assigned to Column D  
 3. ADIT items related to Plant and not in Columns C & D are included in Column E  
 4. 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet**

Table 2: ADIT-282		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	Account 282							
1	ACRS/MACRS Property (Non-Transmission)		(815,481,247)	(815,481,247)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate.
2	ACRS/MACRS Property (General Plant)		(50,445,034)				(50,445,034)	Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates.
3	ACRS/MACRS Property (Transmission)		(1,016,935,365)		(1,016,935,365)			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.
4	FAS109 regulatory assets/liabilities related to excess ADIT on plant		717,878,319	406,792,427	309,384,614		1,691,278	ASC740 (FAS109) adjustment to adjust deferred tax liabilities for income tax rate changes on plant related book and tax differences with an offset to regulatory liability account 254. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
5	FAS109 regulatory assets/liabilities related to plant		(232,513,336)	(178,998,810)	(52,547,747)		(966,779)	ASC740 (FAS109) adjustment to adjust deferred tax liabilities for the differences in regulatory versus GAAP treatment of ADIT on plant related book and tax differences with an offset to regulatory liability account 254. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
6	Basis adjustments between book and tax plant (Non-Tx)		(376,859,670)	(376,859,670)				Basis difference between Distribution related book plant and tax plant basis at federal & state rates
7	Basis adjustments between book and tax plant (General Plant)		1,421,740					Basis difference between book plant and tax plant basis at federal & state rates
8	Basis adjustments between book and tax plant (Tx-related)		(62,235,275)		(62,235,275)			Basis difference between Transmission related plant and tax plant basis at federal & state rates
9	Non-Utility Property		18,681	18,681				Difference between net book plant and net tax plant resulting from deductions for non-utility related tax
10	Subtotal - 4278		(1,856,151,197)	(964,528,919)	(822,323,773)		(48,298,795)	
11	Less FASB 106 Above if not separately removed		485,364,983	227,793,617	256,846,867			724,499
12	Total		(2,320,516,170)	(1,192,322,236)	(1,079,170,640)		(49,023,294)	

**Instructions for Account 282:**

- 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**

Table 3: ADIT-283		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	Account 283							
1	Reacquired debt costs		(2,435,324)				(2,435,324)	Plant related expense deferred for book purposes and deducted for tax purposes
2	Pension and post-retirement		(90,415,147)	(90,415,147)				Expense and equity/FAS150 adjustments for book purposes not deductible for tax purposes
3	FAS158 Regulatory Asset		(83,825,249)	(83,825,249)				Asset recorded for regulatory purposes for FAS 158 pension and post-retirement costs
4	Storms Deferrals		(2,090,837)	(2,090,837)		(822,323,773)		Distribution related expense deferred for book purposes and deducted for tax purposes
5	Cleaning accounts		(733,066)				(733,066)	Expense deferred for book purposes and deducted for tax purposes
6	Prepaid Insurance		(1,452,837)	(926,375)			(526,462)	Distribution related expense deferred for book purposes and deducted for tax purposes
7	IRC Section 481(a) Non-Plant Adjustment		(3,996,963)	(3,996,963)				Distribution related expense deferred for book purposes and deducted for tax purposes
8	Smart Meter Technology undercollection		(16,904)	(16,904)				Distribution related expense deferred for book purposes and deducted for tax purposes
9	Service Company Labor Related Costs		8,306,911				8,306,911	Distribution related expense deferred for book purposes and deducted for tax purposes
10	Service Company Other Related Costs		(8,445,543)	(8,445,543)				Distribution related expense deferred for book purposes and deducted for tax purposes
11	Subtotal - 6277		(185,104,960)	(189,717,018)		(2,435,324)	7,047,383	
12	Less FASB 106 Above if not separately removed		-	-		-	-	
13	Less FASB 106 Above if not separately removed		-	-		-	-	
14	Total		(185,104,960)	(189,717,018)		(2,435,324)	7,047,383	

**Instructions for Account 283:**

- 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

**Table 4: ADIT Related Regulatory Asset - Account 182.3**

Line No.	A	B	C	D	E	F	G
End of Year Sub-Totals	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
1	Protected Plant Deficient/Excess ADIT	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
2	Protected Plant Related Deficient/Excess NOL ADIT	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
3	Unprotected Plant Deficient/Excess ADIT	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
4	Total Unamortized Net Deficient/Excess Plant ADIT	-	-	-	-	-	Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation	-	-	-	-	-	Sum of Lines 1-3
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-	-	-	-	-	Sum of Lines 1-3
7	Other Flow-Through Activity	-	-	-	-	-	Primarily related to state tax on methiodlife book and tax temporary differences, cost of removal and salvage on distribution assets.
8	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	Sum of Lines 4-7
10	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 8-9 and ties to FERC Form 1 Page 232, Column f, Line x
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-	-	-	-	-	Sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
12	Gross-up of Line 11	-	-	-	-	-	Sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
13	Total Unprotected Nonplant ADIT Related Regulatory Asset	-	-	-	-	-	Total equals sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
14	FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	Sum of Lines 14-15
15	FAS109 Deferred Tax Liability (Account 283)	-	-	-	-	-	Sum of Lines 14-15
16	Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3	-	-	-	-	-	Sum of Lines 10 and 13-15
<b>Beginning of Year Sub-Totals</b>							
17	Protected Plant Deficient/Excess ADIT	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
18	Protected Plant Related Deficient/Excess NOL ADIT	-	-	-	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
19	Unprotected Plant Deficient/Excess ADIT	-	-	-	-	-	Unamortized balance to be amortized over the book life of plant using ARAM.
20	Total Unamortized Net Deficient/Excess Plant ADIT	-	-	-	-	-	Sum of Lines 17-19
21	AFUDC Equity Incurred Net of Depreciation	-	-	-	-	-	Sum of Lines 17-19
22	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-	-	-	-	-	Sum of Lines 17-19
23	Other Flow-Through Activity	-	-	-	-	-	Primarily related to state tax on methiodlife book and tax temporary differences, cost of removal and salvage on distribution assets.
24	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 20-23
25	Gross-up of Line 24	-	-	-	-	-	Sum of Lines 20-23
26	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 24-25 and ties to FERC Form 1 Page 232, Column b, Line x
27	Unprotected Nonplant Deficient ADIT excluding Gross-up	-	-	-	-	-	Sum of Lines 27-28 and ties to FERC Form 1 Page 232, Column b, Line x
28	Gross-up of Line 27	-	-	-	-	-	Sum of Lines 27-28 and ties to FERC Form 1 Page 232, Column b, Line x
29	Total Unprotected Nonplant ADIT Related Regulatory Asset	-	-	-	-	-	Total equals sum of Lines 27-28 and ties to FERC Form 1 Page 232, Column b, Line x
30	FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	Sum of Lines 30-31
31	FAS109 Deferred Tax Liability (Account 283)	-	-	-	-	-	Sum of Lines 30-31
32	Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3	-	-	-	-	-	Sum of Lines 26 and 29-31
<b>Current Year Activity (End of Year Less Beginning of Year Sub-Totals)</b>							
33	Amortization of Protected Plant Deficient/Excess ADIT	-	-	-	-	-	Amortized over the book life of plant using ARAM.
34	Amortization of Protected Plant Related Deficient/Excess NOL ADIT	-	-	-	-	-	Amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
35	Amortization of Unprotected Plant Deficient/Excess ADIT	-	-	-	-	-	Amortized over the book life of plant using ARAM.
36	Total Amortization of Net Deficient/Excess Plant ADIT	-	-	-	-	-	Sum of Lines 33-35
37	AFUDC Equity Incurred Net of Depreciation	-	-	-	-	-	Total amortization equals sum of Lines 33-35 and is recorded to Accounts 410.1 and 411.1
38	Amortization of Transmission Monthly Deferred Tax Adjustment Charge	-	-	-	-	-	Sum of Lines 33-35
39	Other Flow-Through Activity	-	-	-	-	-	Primarily related to state tax on methiodlife book and tax temporary differences, cost of removal and salvage on distribution assets.
40	Total ADIT activity excluding Gross-up	-	-	-	-	-	Sum of Lines 36-39
41	Gross-up of Line 40	-	-	-	-	-	Sum of Lines 36-39
42	Change in Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 40-41 and ties to FERC Form 1 Page 232, Columns c + e, Line x
43	Amortization of Unprotected Nonplant Deficient ADIT in a Regulatory Asset	-	-	-	-	-	Sum of Lines 43-44 and ties to FERC Form 1 Page 232, Columns c + e, Line x
44	Gross-up of Line 43	-	-	-	-	-	Sum of Lines 43-44 and ties to FERC Form 1 Page 232, Columns c + e, Line x
45	Change in Unprotected Nonplant ADIT Related Regulatory Asset	-	-	-	-	-	Total equals sum of Lines 43-44 and ties to FERC Form 1 Page 232, Columns c + e, Line x
46	Change in FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	Sum of Lines 46-47
47	Change in FAS109 Deferred Tax Liability (Account 283)	-	-	-	-	-	Sum of Lines 46-47
48	Change in Regulatory Asset Balances and FAS109 ADIT Balances	-	-	-	-	-	Sum of Lines 42 and 45-47

**Instructions for Account 182:**

- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulatory assets reflect the excluded ADIT balances that represent amounts to be collected by customers through future rates.
- Excess and deficient ADIT are computed in any year where the applicable federal, state, or local income rates are changed. The detailed ADIT balances in Tables 1-3 in this Attachment that impact rate base are remeasured using the new tax rates and the change in ADIT balance is recorded to a regulatory asset or liability with an offsetting ADIT 182.3 adjustment. Amortization periods for protected and unprotected ADIT balances will be identified in the Justification filed in Column G.
- 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.

**Table 5: ADIT Related Regulatory Liability - Account 254**

Line No.	A	B	C	D	E	F	G
End of Year Sub-Totals	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
1	Protected Plant Deficient/Excess ADIT	(616,274,128)	(326,533,247)	(288,069,547)	-	(1,671,334)	Unamortized balance to be amortized over the book life of plant using ARAM.
2	Protected Plant Related Deficient/Excess NOL ADIT	57,889,529	20,754,286	37,135,243	-	-	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
3	Unprotected Plant Deficient/Excess ADIT	(71,673,711)	(57,544,561)	(14,109,208)	-	(19,942)	Unamortized balance to be amortized over the book life of plant using ARAM.
4	Total Unamortized Net Deficient/Excess Plant ADIT	(630,058,310)	(363,323,522)	(265,043,512)	-	(1,691,276)	Sum of Lines 1-3. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes" summarized on Exhibit B and detailed on Exhibit D of Exhibit 6 for the ending period.
5	AFUDC Equity Incurred Net of Depreciation	40,121,193	9,935,676	30,049,258	-	136,259	Sum of Lines 1-3
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	23,329,009	-	22,498,491	-	830,518	Sum of Lines 1-3
7	Other Flow-Through Activity	169,063,132	169,063,132	-	-	-	Primarily related to state tax on methiodlife book and tax temporary differences, cost of removal and salvage on distribution assets.
8	Plant ADIT Related Regulatory Liability excluding Gross-up	(397,544,976)	(184,324,714)	(212,495,763)	-	(724,499)	Sum of Lines 4-7
9	Gross-up of Line 8	(161,627,893)	(174,893,020)	(66,339,898)	-	(294,374)	Sum of Lines 4-7
10	Total Plant ADIT Related Regulatory Liability (Account 254)	(559,072,869)	(259,218,334)	(278,835,661)	-	(1,018,873)	Total equals sum of Lines 8-9 and ties to FERC Form 1 page 278, Column f, Line 6
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-	-	-	-	-	Sum of Lines 11-12 and ties to FERC Form 1 page 278, Column f, Line 6
12	Gross-up of Line 11	-	-	-	-	-	Sum of Lines 11-12 and ties to FERC Form 1 page 278, Column f, Line 6
13	Total Unprotected Nonplant ADIT Related Regulatory Liability	-	-	-	-	-	Gross-up recorded to ADIT Account 190
14	FAS109 Deferred Tax Asset (Account 190)	73,707,885	31,424,717	41,988,794	-	294,374	Sum of Lines 3 and 6 on Table 1 ties to sum of FERC Form 1 page 234, Line 6 and page 450.1 (Page 234), ASC740 adjustment for plant related items
15	FAS109 Deferred Tax Liability (Account 282)	485,364,983	227,793,617	256,846,867	-	724,499	Sum of Lines 4 and 5 on Table 2 ties to FERC Form 1 page 450.1 (Page 274), ASC740 Deferred Tax Balance
16	Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3	-	-	-	-	-	Sum of Lines 10 and 13-15
<b>Beginning of Year Sub-Totals</b>							
17	Protected Plant Deficient/Excess ADIT	(627,500,060)	(336,685,713)	(288,528,079)	-	(2,286,268)	Unamortized balance to be amortized over the book life of plant using ARAM.
18	Protected Plant Related Deficient/Excess NOL ADIT	59,106,538	21,460,622	37,349,959	-	295,957	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
19	Unprotected Plant Deficient/Excess ADIT	(77,230,073)	(60,256,495)	(16,931,344)	-	(42,234)	Unamortized balance to be amortized over the book life of plant using ARAM.
20	Total Unamortized Net Deficient/Excess Plant ADIT	(645,623,595)	(375,481,586)	(268,109,464)	-	(2,032,545)	Sum of Lines 17-19. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes" summarized on Exhibit B and detailed on Exhibits C and D of Exhibit 6 for the beginning period.
21	AFUDC Equity Incurred Net of Depreciation	35,424,211	8,743,401	26,545,602	-	135,208	Sum of Lines 17-19
22	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	24,246,751	-	23,383,563	-	863,188	Sum of Lines 17-19
23	Other Flow-Through Activity	167,693,355	167,693,355	-	-	-	Primarily related to state tax on methiodlife book and tax temporary differences, cost of removal and salvage on distribution assets.
24	Plant ADIT Related Regulatory Liability excluding Gross-up	(418,259,478)	(199,044,870)	(218,180,299)	-	(1,034,149)	Sum of Lines 20-23
25	Gross-up of Line 24	(169,384,392)	(180,874,602)	(68,649,601)	-	(420,189)	Sum of Lines 20-23
26	Total Plant ADIT Related Regulatory Liability (Account 254)	(588,203,870)	(279,919,472)	(286,829,900)	-	(1,454,338)	Total equals sum of Lines 24-25 and ties to FERC Form 1 page 278, Column b, Line 6
27	Unprotected Nonplant Deficient ADIT excluding Gross-up	-	-	-	-	-	Sum of Lines 27-28 and ties to FERC Form 1 page 278, Column b, Line 6
28	Gross-up of Line 27	-	-	-	-	-	Gross-up recorded to ADIT Account 190
29	Total Unprotected Nonplant ADIT Related Regulatory Liability	-	-	-	-	-	Gross-up recorded to ADIT Account 190
30	FAS109 Deferred Tax Asset (Account 190)	79,400,803	35,362,509	43,914,062	-	124,232	Refer to 2020 Formula Rate Update, Attachment 1, Account 190, lines "Regulatory Liability - Tax Gross-up Related to Plant Net of NOLs" and "FAS109 regulatory assets/liabilities related to deficient ADIT on plant and NOLs". The total balance should reflect the sum of the amounts in FERC Form 1 page 234, Line 6 and page 450.1 (Page 234), line item "ASC740 adjustment for plant related items".
31	FAS109 Deferred Tax Liability (Account 282)	508,802,867	244,556,923	262,915,838	-	1,330,106	Refer to 2020 Formula Rate Update, Attachment 1, Account 282, FAS109 Sub-total or to FERC Form 1 page 450.1 (Page 274), ASC740 Deferred Tax Balance.
32	Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3	-	-	-	-	-	Sum of Lines 25 and 29-31
<b>Current Year Activity (End of Year Less Beginning of Year Sub-Totals)</b>							
33	Amortization of Protected Plant Deficient/Excess ADIT	11,225,932	10,152,466	458,532	-	614,934	Amortized over the book life of plant using ARAM.
34	Amortization of Protected Plant Related Deficient/Excess NOL ADIT	(1,217,009)	(706,336)	(214,116)	-	(295,957)	Amortized using the percentage of excess protected plant ADIT amortization over the total original protected excess plant ADIT balance.
35	Amortization of Unprotected Plant Deficient/Excess ADIT	5,556,362	2,711,834	2,822,136	-	22,292	Amortized over the book life of plant using ARAM.
36	Total Amortization of Net Deficient/Excess Plant ADIT	15,565,285	12,158,064	3,065,952	-	341,269	Sum of Lines 33-35 and is recorded to Accounts 410.1 and 411.1. Sum of amounts in Columns D and F equal "Excess Deferred Income Taxes to be Flowed Back to Transmission Customers" prior to tax gross-up, which is summarized on Exhibits A and B of Exhibit 6 and detailed on Exhibit D of Exhibit 6.
37	AFUDC Equity Incurred Net of Depreciation	4,696,982	1,192,275	3,503,666	-	1,051	Sum of Lines 33-35
38	Amortization of Transmission Monthly Deferred Tax Adjustment Charge	(917,742)	-	(885,072)	-	(32,670)	Sum of Lines 33-35
39	Other Flow-Through Activity	1,369,777	1,369,777	-	-	-	Primarily related to state tax on methiodlife book and tax temporary differences, cost of removal and salvage on distribution assets.
40	Total ADIT activity excluding Gross-up	20,714,302	14,710,116	5,684,536	-	309,650	Total activity equals sum of Lines 36-39 and is recorded to Accounts 410.1 and 411.1
41	Gross-up of Line 40	8,416,500	5,960,962	2,399,703	-	125,815	Sum of Lines 40-41 and ties to FERC Form 1 page 278, Columns d + e, Line 6
42	Change in Plant ADIT Related Regulatory Liability (Account 254)	(28,130,892)	(20,701,098)	(23,486,293)	-	(1,454,338)	Total equals sum of Lines 40-41 and ties to FERC Form 1 page 278, Columns d + e, Line 6
43	Amortization of Unprotected Nonplant Deficient ADIT in a Regulatory Liability	-	-	-	-	-	Sum of Lines 43-44 and ties to FERC Form 1 page 278, Columns d + e, Line 6
44	Gross-up of Line 43	-	-	-	-	-	Sum of Lines 43-44 and ties to FERC Form 1 page 278, Columns d + e, Line 6
45	Change in Unprotected Nonplant ADIT Related Regulatory Liability	-	-	-	-	-	Gross-up recorded to ADIT Account 190
46	Change in FAS109 Deferred Tax Asset (Account 190)	(5,692,918)	(3,597,792)	(1,925,268)	-	170,142	Sum of Lines 46-47 and ties to FERC Form 1 page 278, Columns d + e, Line 6
47	Change in FAS109 Deferred Tax Liability (Account 282)	(23,437,884)	(16,783,306)	(6,068,871)	-	(605,607)	Sum of Lines 46-47 and ties to FERC Form 1 page 278, Columns d + e, Line 6
48	Change in Regulatory Liability Balances and FAS109 ADIT Balances	-	-	-	-	-	Sum of Lines 42 and 45-47



Instructions for Account 254:

1. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulatory liabilities reflect the excluded ADIT balances that represent amounts to be refunded to customers through future rates.
2. Excess and deficient ADIT are computed in any year where the applicable federal, state, or local income rates are changed. The detailed ADIT balances in Tables 1-3 in this Attachment that impact rate base are remeasured using the new tax rates and the change in ADIT balance is recorded to a regulatory asset or regulatory liability with an offsetting ADIT FAS109 adjustment. Amortization periods for protected and unprotected ADIT balances will be identified in the Justification filed in Column G.
3. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C.
4. ADIT items related only to Transmission are directly assigned to Column D.
5. ADIT items related to Fleet and not in Columns C & D are included in Column E.
6. ADIT items related to labor and not in Columns C & D are included in Column F.

**PPL Electric Utilities Corporation**

**Attachment 2 - Taxes Other Than Income Worksheet**

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
<b>Plant Related</b>			
<b>Net Plant Allocator</b>			
1 Real Property (State, Municipal or Local)	3,701,112		
2 PURTA	2,594,988		
3			
4			
5			
6			
7			
8 <b>Total Plant Related</b>	6,296,100	56.9426%	3,585,166
<b>Labor Related</b>			
<b>Wages &amp; Salary Allocator</b>			
9 Federal FICA	4,656,899		
10 Federal Unemployment	25,667		
11 State Unemployment	202,839		
12			
13			
14 <b>Total Labor Related</b>	4,885,405	11.4311%	558,455
<b>Other Included</b>			
<b>Net Plant Allocator</b>			
15 PA Capital Stock Tax	0		
16 Tax on Insurance Premiums	0		
17 Local Business License Tax	25		
18			
19 <b>Total Other Included</b>	25	56.9426%	14
20 <b>Total Included (Lines 8 + 14 + 19)</b>	11,181,530		4,143,635
<b>Currently Excluded</b>			
21 Gross Receipts	100,133,564		
22 Sales and Use	98,305		
23 Indirect Tax	0		
24			
25			
26			
27			
28 <b>Subtotal, Excluded</b>	100,231,869		
29 <b>Total, Included and Excluded (Line 20 + Line 28)</b>	111,413,399		
30 <b>Total Other Taxes from p114.14.c less Tax on Securitization Bonds</b>	111,413,399		
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**

<b>Account 454 - Rent from Electric Property</b>		
1	Rent from Electric Property - Transmission Related	5,726,641
<b>Account 456 - Other Electric Revenues (Note 1)</b>		
2	Transmission for Others (Note 3)	-
3	Schedule 12 Revenues (Note 3)	86,527,673
4	Schedule 1A	2,636,369
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)	7,465,231
7	Professional Services provided to others	614,058
8	Facilities Charges including Interconnection Agreements (Note 2)	319,140
9	Gross Revenue Credits	(Sum Lines 1-10) <u>103,289,112</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 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	-19,131	-14,212	-4,919	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	23,539,067	18,020,801 0 18,020,801	2,927,371 0 2,927,371	2,590,895	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
<b>Allocated Administrative &amp; General Expenses</b>						
53	Fixed PBOP expense	FERC Authorized Company Records p323.185.b	1,518,585			Current year actual PBOP expense Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)
54	Actual PBOP expense		1,053,098			
65	Property Insurance Account 924		2,245,084	0	2,245,084	

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
<b>Directly Assigned A&amp;G</b>						
62	Regulatory Commission Exp Account 928	(Note G) p350-46h	8,488,766	1,403,268	7,085,498	

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Safety Related	Non-safety Related	Details
<b>Directly Assigned A&amp;G</b>						
66	General Advertising Exp Account 930.1	(Note F) p323.191.b	17,089	-	17,089	

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			State 1	State 2	State 3	State 4	State 5	Details
<b>Income Tax Rates</b>								
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
<b>Directly Assigned A&amp;G</b>						
63	General Advertising Exp Account 930.1	(Note K) p323.191.b	17,089	-	17,089	-

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	<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> Excluded Transmission Facilities (Note M)			<b>General Description of the Facilities</b>
	Instructions:		Enter \$	None
	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		0	
	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:	<b>Example</b>	Or	
	A Total investment in substation	1,000,000	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

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	<b>Prepayments</b> Prepayments (Note A) (Note O) Form 1 -- p111.57.c		13,358,051	0	3,206,326	10,151,725	11.4311%	1,160,453	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		256,421,197	123,299	256,297,898	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565 p.321.96.b		211,318,384	0	211,318,384	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	<b>Net Revenue Requirement</b> 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	<b>Network Zonal Service Rate</b> 1 CP Peak (Note L) PJM Data		7,260.0	

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Year 1 2014	Year 2 2015	Year 3 2016	Year 4 2017	Year 5 2018	Total	5 - Year Amortization
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		103,694,236							
	Transmission Plant Cost of Removal, Net of Salvage (Note J) Company Records		33,945,652	8,276,939	49,254,536	30,130,454	44,126,058	37,940,099	169,728,086	33,945,652
	Total Transmission Depreciation Expense Including Amortization of Limited Term (Note J) Company Records		137,639,889							
72	General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		57,716,786							
	General Plant Cost of Removal, Net of Salvage (Note J) Company Records		-281,794	1,119	-962,228	16,883	-558,224	93,482	-1,408,968	-281,794
	Total General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		57,434,992							

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
	Amortized Excess Deferred Taxes (Note Q) Company Records		-3,407,221
	Amortized Deficient Deferred Taxes (Note Q) Company Records		0
	Tax effect of AFUDC Equity Permanent Difference (Note Q) Company Records		925,734

Attachment 5 - Cost Support

114a Total Other Income Tax Adjustments

-2,481,487

**PPL Electric Utilities Corporation**  
**Attachment 6 - Estimate and Reconciliation Worksheet**

Step Month Year Action

**Exec Summary**

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)
- 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)
- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
- 4 May Year 2 Post results of Step 3 on PJM web site
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009)
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
- 7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8 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)
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation 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)
- 10 May Year 3 Post results of Step 9 on PJM web site
- 11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)  
\$ 557,159,311 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 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)	(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 Northeast Pocono Reliability Project CWIP	Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	Monthly Additions Susq-Rose CWIP ≥ 500kV (b0487)	Monthly Additions Susq-Rose PIS ≥ 500kV (b0487)	Weighting	Other Plant In Service Amount (A x G)	NPR CWIP Amount (B x G)	Susq-Rose CWIP Amount (C x G)	Susq-Rose PIS Amount (D x G)	Susq-Rose CWIP Amount (E x G)	Susq-Rose PIS Amount (F x G)	Other Plant In Service (H / 12)	NPR CWIP (I / 12)	Susq-Rose CWIP (J / 12)	Susq-Rose PIS (K / 12)	Susq-Rose CWIP (L / 12)	Susq-Rose PIS (M / 12)	
CWIP Balance Dec (prior yr.)							12													
Jan	26,335,741	-	-	-	-	-	11.5	302,861,022	-	-	-	-	-	-	-	-	-	-	-	25,238,418
Feb	54,701,563	-	-	-	-	-	10.5	574,366,412	-	-	-	-	-	-	-	-	-	-	-	47,863,868
Mar	25,673,371	-	-	-	-	-	9.5	243,898,923	-	-	-	-	-	-	-	-	-	-	-	20,324,910
Apr	16,451,351	-	-	-	-	-	8.5	139,841,582	-	-	-	-	-	-	-	-	-	-	-	11,853,465
May	28,143,781	-	-	-	-	-	7.5	211,078,360	-	-	-	-	-	-	-	-	-	-	-	17,589,863
Jun	58,362,191	-	-	-	-	-	6.5	379,354,242	-	-	-	-	-	-	-	-	-	-	-	31,612,853
Jul	63,177,292	-	-	-	-	-	5.5	347,475,106	-	-	-	-	-	-	-	-	-	-	-	28,956,259
Aug	45,254,144	-	-	-	-	-	4.5	203,643,650	-	-	-	-	-	-	-	-	-	-	-	16,970,304
Sep	57,926,606	-	-	-	-	-	3.5	202,743,122	-	-	-	-	-	-	-	-	-	-	-	16,895,260
Oct	37,758,962	-	-	-	-	-	2.5	94,397,405	-	-	-	-	-	-	-	-	-	-	-	7,866,450
Nov	58,458,445	-	-	-	-	-	1.5	87,687,668	-	-	-	-	-	-	-	-	-	-	-	7,307,306
Dec	113,781,146	-	-	-	-	-	0.5	56,890,573	-	-	-	-	-	-	-	-	-	-	-	4,740,861
Total	586,025,353	-	-	-	-	-		2,844,238,863	-	-	-	-	-	-	-	-	-	-	-	237,019,839
New Transmission Plant Additions and CWIP (weighted by months in service)																				
														Input to Line 17 of Appendix A	237,019,839					237,019,839
														Input to Line 35 of Appendix A						
														Month In Service or Month for CWIP	7.15	#DIV/0!		#DIV/0!		

- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula  
\$ 583,021,155 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 Step 3 on PJM web site  
\$ 583,021,155 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)  
\$ 583,021,155



6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)  
\$ 696,148,907 Rev Req based on Prior Year data

Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to 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

\$ 696,148,907 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(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 Northeast Pocono Reliability Project CWIP	Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	Monthly Additions Susq-Rose CWIP ≥ 500kV (b0487)	Monthly Additions Susq-Rose PIS ≥ 500kV (b0487)	Weighting	Other Plant In Service Amount (A x G)	NPR CWIP Amount (B x G)	Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	Susq-Rose CWIP Amount (E x G) ≥ 500kV (b0487)	Susq-Rose PIS Amount (F x G) ≥ 500kV (b0487)	Other Plant In Service Amount (H / 12)	NPR CWIP Amount (I / 12)	Susq-Rose CWIP Amount (J / 12) < 500kV (b0487.1)	Susq-Rose PIS Amount (K / 12) < 500kV (b0487.1)	Susq-Rose CWIP Amount (L / 12) ≥ 500kV (b0487)	Susq-Rose PIS Amount (M / 12) ≥ 500kV (b0487)	
CWIP Balance Dec (prior yr.)							12													
Jan	26,335,741	-	-	-	-	-	11.5	302,861,027	-	-	-	-	-	-	-	-	-	-	-	25,238,419
Feb	54,701,563	-	-	-	-	-	10.5	574,366,412	-	-	-	-	-	-	-	-	-	-	-	47,263,868
Mar	38,262,471	-	-	-	-	-	9.5	363,493,475	-	-	-	-	-	-	-	-	-	-	-	30,291,123
Apr	43,109,776	-	-	-	-	-	8.5	366,433,093	-	-	-	-	-	-	-	-	-	-	-	30,536,091
May	64,363,655	-	-	-	-	-	7.5	482,727,415	-	-	-	-	-	-	-	-	-	-	-	40,227,285
Jun	98,955,697	-	-	-	-	-	6.5	643,212,032	-	-	-	-	-	-	-	-	-	-	-	53,601,003
Jul	48,499,869	-	-	-	-	-	5.5	266,749,279	-	-	-	-	-	-	-	-	-	-	-	22,229,107
Aug	35,149,867	-	-	-	-	-	4.5	158,174,403	-	-	-	-	-	-	-	-	-	-	-	13,181,200
Sep	58,726,975	-	-	-	-	-	3.5	205,544,413	-	-	-	-	-	-	-	-	-	-	-	17,128,701
Oct	41,603,771	-	-	-	-	-	2.5	104,009,428	-	-	-	-	-	-	-	-	-	-	-	8,067,452
Nov	66,326,326	-	-	-	-	-	1.5	100,239,489	-	-	-	-	-	-	-	-	-	-	-	8,353,291
Dec	119,613,194	-	-	-	-	-	0.5	59,806,597	-	-	-	-	-	-	-	-	-	-	-	4,983,883
Total	696,148,907	-	-	-	-	-		3,627,617,063	-	-	-	-	-	-	-	-	-	-	-	302,301,422
New Transmission Plant Additions and CWIP (weighted by months in service)																				
														Input to Line 17 of Appendix A	302,301,422					
														Input to Line 35 of Appendix A						
														Month In Service or Month for CWIP	6.79					
\$ 606,508,673	Result of Formula for Reconciliation																			
	(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)																			

Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation 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	=	23,466,818	Includes interest adjustment on prior period item
606,508,673	583,021,155			

Interest on Amount of Refunds or Surcharges

Month	Yr	1/12 of Step 8 (See Note #1)	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed	Note #1: For the initial rate year, enter zero for the first five months, June Year 1 through October Year 1. Enter 1/12 of Step 8 for the months Nov Year 1 through May Year 2.
Jun	Year 1	1,955,568.21	0.2700%	11.5	60,720	2,016,289	
Jul	Year 1	1,955,568	0.2700%	10.5	55,440	2,011,009	
Aug	Year 1	1,955,568	0.2700%	9.5	50,160	2,005,729	
Sep	Year 1	1,955,568	0.2700%	8.5	44,880	2,000,448	
Oct	Year 1	1,955,568	0.2700%	7.5	39,600	1,995,168	
Nov	Year 1	1,955,568	0.2700%	6.5	34,320	1,989,888	
Dec	Year 1	1,955,568	0.2700%	5.5	29,040	1,984,608	
Jan	Year 2	1,955,568	0.2700%	4.5	23,760	1,979,328	
Feb	Year 2	1,955,568	0.2700%	3.5	18,480	1,974,048	
Mar	Year 2	1,955,568	0.2700%	2.5	13,200	1,968,768	
Apr	Year 2	1,955,568	0.2700%	1.5	7,920	1,963,488	
May	Year 2	1,955,568	0.2700%	0.5	2,640	1,958,208	
Total		23,466,818				23,846,981	
Jun	Year 2	23,846,981	Interest rate from above	Amortization over Rate Year	Balance	21,889,071	
Jul	Year 2	21,889,071	0.2700%	2,022,297	19,925,874		
Aug	Year 2	19,925,874	0.2700%	2,022,297	17,957,377		
Sep	Year 2	17,957,377	0.2700%	2,022,297	15,983,565		
Oct	Year 2	15,983,565	0.2700%	2,022,297	14,004,424		
Nov	Year 2	14,004,424	0.2700%	2,022,297	12,019,938		
Dec	Year 2	12,019,938	0.2700%	2,022,297	10,030,095		
Jan	Year 3	10,030,095	0.2700%	2,022,297	8,034,880		
Feb	Year 3	8,034,880	0.2700%	2,022,297	6,034,277		
Mar	Year 3	6,034,277	0.2700%	2,022,297	4,028,272		
Apr	Year 3	4,028,272	0.2700%	2,022,297	2,016,852		
May	Year 3	2,016,852	0.2700%	2,022,297	(0)		
Total with interest					24,267,564		

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest

\$ 24,267,564

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

Revenue Requirement for Year 3

24,267,564



Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge	
2	Formula Line	
3	A	Net Plant Carrying Charge without Depreciation
4	B	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation
5	C	Line B less Line A
6	FCR # if a CIAC	
7	D	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

10.6122%  
11.2699%  
0.6577%

1.3762%

The FCR resulting from Formula in a given year is used for that year only.  
Therefore actual revenue collected in a year do not change based on cost data for subsequent years

Year	Month	Project	Susquehanna - Rosebud CWP (0487) ** 000V				Actual Susquehanna - Rosebud FIS (0487) ** 000V				Housatonic Weavertop (0471.2)				Albion Weavertop (0471.2)				Janata Weavertop (0484.4)				Susquehanna - Rosebud CWP (0487-1) ** 000V				Actual Susquehanna - Rosebud FIS (0487-1) ** 000V				Benton 4th Transformer (0479)				
			Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	
2008	1	1	5,534,456	-	5,534,456	433,742	-	-	-	5,534,456	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2009	1	1	5,534,456	-	5,534,456	433,742	-	-	-	5,534,456	433,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2010	1	1	25,703,038	-	25,703,038	3,744,759	-	-	-	25,703,038	3,744,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2011	1	1	25,703,038	-	25,703,038	3,744,759	-	-	-	25,703,038	3,744,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2012	1	1	41,267,823	-	41,267,823	8,153,369	-	-	-	41,267,823	8,153,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2013	1	1	41,267,823	-	41,267,823	8,153,369	-	-	-	41,267,823	8,153,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2014	1	1	49,105,100	-	49,105,100	10,122,308	-	-	-	49,105,100	10,122,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	1	1	49,105,100	-	49,105,100	10,122,308	-	-	-	49,105,100	10,122,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	1	1	188,669,692	-	188,669,692	33,942,491	-	-	-	188,669,692	33,942,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	1	1	188,669,692	-	188,669,692	33,942,491	-	-	-	188,669,692	33,942,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	1	1	387,890,524	-	387,890,524	61,557,521	-	-	-	387,890,524	61,557,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	1	1	148,924,499	-	148,924,499	22,160,483	-	-	-	148,924,499	22,160,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	1	1	148,924,499	-	148,924,499	22,160,483	-	-	-	148,924,499	22,160,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	1	1	602,372,114	-	602,372,114	104,715,666	-	-	-	602,372,114	104,715,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	1	1	587,656,448	-	587,656,448	97,595,448	-	-	-	587,656,448	97,595,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	1	1	587,656,448	-	587,656,448	97,595,448	-	-	-	587,656,448	97,595,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	1	1	572,919,077	-	572,919,077	96,760,513	-	-	-	572,919,077	96,760,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	1	1	508,181,706	-	508,181,706	84,444,324	-	-	-	508,181,706	84,444,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	1	1	508,181,706	-	508,181,706	84,444,324	-	-	-	508,181,706	84,444,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	1	1	543,444,324	-	543,444,324	94,727,371	-	-	-	543,444,324	94,727,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2041	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2042	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2043	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2044	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2045	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2046	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2047	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,369,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2048	1	1	528,706,963	-	528,706,963	91,369,592	-	-	-	528,706,963	91,3																								



**PPL Electric Utilities Corporation**

**Attachment 8 - Company Exhibit - Securitization Worksheet**

Line #			
	Prepayments		
36	<b>Less Prepayments on Securitization Bonds</b>	0	(See FM 1, note to page 110, line 57)
	Administrative and General Expenses		
52	<b>Less Administrative and General Expenses on Securitization Bonds</b>	0	(See FM 1, note to page 114, line 4)
	Taxes Other Than Income		
78	<b>Less Taxes Other Than Income on Securitization Bonds</b>	0	(See FM 1, note to page 114, line 14)
	Long Term Interest		
81	<b>Less LTD Interest on Securitization Bonds</b>	0	(See FM 1, note to page 114, lines 62 + 63)
	Capitalization		
92	<b>Less LTD on Securitization Bonds</b>	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 \$
<b>Transmission</b>										
350.4	Land Rights	80	S4	16.5	63.50	1.4921	231,534,943	56,636,986	174,897,957	2,609,568
352	Structures and Improvements	65	R3	8.2	56.80	1.5172	218,247,353	23,676,612	194,570,741	2,952,056
353	Station Equipment	46	R1.5	6.2	39.80	2.5162	2,121,704,005	282,786,975	1,838,917,030	46,270,113
354	Towers and Fixtures	75	R3	8.3	66.70	1.3553	2,330,311,909	234,183,334	2,096,128,575	28,409,804
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4	34.9	45.10	1.6747	11,469,410	7,801,703	3,667,707	61,423
355	Poles and Fixtures	53	R0.5	13.0	40.00	1.6817	188,141,429	-18,683,478	206,824,907	3,478,122
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4	18.8	61.20	1.5770	13,272,326	4,875,938	8,396,388	132,413
356	Overhead Conductors and Devices	65	R2.5	8.0	57.00	1.5677	1,250,818,139	135,344,666	1,115,473,473	17,487,323
357	Underground Conduit	55	S4	7.5	47.50	1.0038	19,372,851	4,730,295	14,642,556	146,982
358	Underground Conductors and Devices	45	S3	6.3	38.70	2.2328	110,842,644	17,358,038	93,484,606	2,087,339
359	Roads and Trails	80	R4	34.8	45.20	1.9695	6,576,733	3,576,302	3,000,431	59,095
										103,694,237
<b>General</b>										
389.4	Land Rights	75	R4	57.0	18.00	3.1966	1,994	(244)	2,238	72
390.2	Structures and Improvements - Buildings	52	S0.5	35.8	16.20	7.0574	411,757,557	139,100,937	272,656,620	19,242,403
390.4	Structures and Improvements - Air Conditioning	30	S1	10.0	20.00	4.6375	53,402,363	18,289,047	35,113,316	1,628,367
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	N/A	N/A	1.30	22.5343	30,358,264	19,779,110	10,579,154	6,841,013
391.2	Office Furniture and Equipment - Furniture	20	N/A	N/A	10.20	4.8120	25,423,326	11,822,858	13,600,468	1,223,365
391.4	Office Furniture and Equipment - Equipment	15	N/A	N/A	5.90	6.6986	4,952,916	2,333,235	2,619,681	331,777
391.6	Office Furniture and Equipment - Computers	5	N/A	N/A	1.90	25.0890	83,948,761	51,962,752	31,986,009	21,061,864
392.1	Transportation Equipment - Automobiles	9	S3	4.00	5.00	6.5347	8,457,338	6,217,711	2,239,627	146,353
392.2	Transportation Equipment - Light Duty Trucks	9	R1	3.7	5.30	9.3057	18,939,256	11,237,529	7,701,727	716,700
392.3	Transportation Equipment - Heavy Duty Trucks	13	S3	6.0	7.00	6.5500	93,154,044	58,762,391	34,391,653	2,252,653
392.4	Transportation Equipment - Trailers	23	L2	8.1	14.90	3.3588	8,992,256	3,594,228	5,398,028	181,311
392.5	Transportation Equipment - Large Tankers/Tractors	15	L4	8.8	6.20	12.4946	2,366,975	1,421,920	945,055	118,081
392.6	Transportation Equipment - Large Crane Trucks	13	S3	10.9	2.10	27.6439	473,897	428,029	45,868	12,680
393	Stores Equipment	25	N/A	N/A	13.10	5.2801	2,364,283	959,712	1,404,571	124,836
394	Tools and Work Equipment - L&S Line Crews	20	N/A	N/A	4.10	5.5525	4,315,607	3,232,686	1,082,921	239,623
394.2	Tools and Work Equipment - Tools	20	N/A	N/A	7.90	6.2255	149,939	79,358	70,581	9,335
394.4	Tools and Work Equipment - Construction Dept.	20	N/A	N/A	6.50	5.0000	1,083,675	681,334	402,341	54,184
394.6	Tools and Work Equipment - Other	20	N/A	N/A	12.20	4.9048	32,547,837	12,818,493	19,729,344	1,596,403
394.8	Tools and Work Equipment - Garage Equipment	20	N/A	N/A	11.30	5.0852	2,288,026	949,965	1,338,061	116,350
395	Laboratory Equipment	20	N/A	N/A	7.80	5.2048	4,496,632	2,833,847	1,662,785	234,043
396	Power Operated Equipment	16	R1	5.20	10.80		1,695,455	704,426	991,029	91,521
397	Communication Equipment	15	N/A	N/A	10.60	5.8690	21,386,726	8,750,179	12,636,547	1,255,189
398	Miscellaneous Equipment	20	N/A	N/A	12.80	4.9766	4,795,781	1,629,823	3,165,958	238,665
										57,716,786
<b>Intangible</b>										
303.2	Miscellaneous Intangible Plant - Software	5	N/A	N/A	3.00	20.00	160,926,034	85,387,804	75,538,230	31,917,614
303.6	Smart Meter Software - RF Mesh	5	N/A	N/A	1.30	20.00	107,855,800	80,989,552	26,866,248	26,856,037
										58,773,651

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 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 303.6 are calculated using individual asset depreciation and, therefore, are not derived values.
- Column (K) for Account No. 392 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 "N/A" 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 \$
<b>General</b>							
391.1	Structures and Improvements - Leaseholds - Net Method	5	22.5343	30,358,264	19,779,110	10,579,154	6,841,013
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.8120	25,423,326	11,822,858	13,600,468	1,223,365
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.6958	4,952,916	2,333,235	2,619,681	331,639
391.4	Office Furniture and Equipment - Mechanical Equipment - Net Method	15	-	0	0	0	138
				4,952,916	2,333,235	2,619,681	331,777
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	25.0890	83,948,761	51,962,752	31,986,009	21,061,864
393	Store Equipment - Gross Method	25	3.9995	2,161,895	919,776	1,242,119	86,465
393	Store Equipment - Net Method	25	23.6201	202,388	39,936	162,452	38,371
				2,364,283	959,712	1,404,571	124,836
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,371,042	1,657,232	713,810	118,552
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	32.8008	1,944,565	1,575,454	369,111	121,071
				4,315,607	3,232,686	1,082,921	239,623
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	4.8997	147,476	77,106	70,370	7,226
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	999.3412	2,463	2,252	211	2,109
				149,939	79,358	70,581	9,335
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.0000	1,083,675	681,334	402,341	54,184
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.9048	32,547,837	12,818,493	19,729,344	1,596,403
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	4.9769	2,199,154	879,344	1,319,810	109,449
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	37.8112	88,872	70,621	18,251	6,901
				2,288,026	949,965	1,338,061	116,350
395	Laboratory Equipment - Gross Method	20	5.0101	3,163,873	1,794,327	1,369,546	158,513
395	Laboratory Equipment - Net Method	20	25.7570	1,332,759	1,039,520	293,239	75,530
				4,496,632	2,833,847	1,662,785	234,043
397	Communication Equipment - Gross Method	15	5.8591	21,386,726	8,750,179	12,636,547	1,253,061
397	Communication Equipment - Net Method	15	-	0	0	0	2,129
				21,386,726	8,750,179	12,636,547	1,255,189
398	Miscellaneous Equipment - Gross Method	20	4.7805	4,240,414	1,223,055	3,017,359	202,714
398	Miscellaneous Equipment - Net Method	20	24.1934	555,367	406,768	148,599	35,951
				4,795,781	1,629,823	3,165,958	238,665

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).