

ATTACHMENT H-8G

PPL Electric Utilities Corporation

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2009 Data

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	9,082,458
2	Total Wages Expense	p354.28.b	90,520,382
3	Less A&G Wages Expense	p354.27.b	3,749,631
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	86,770,751
5	Wages & Salary Allocator	(Line 1 / Line 4)	10.4672%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g	5,379,094,065
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	2,081,339,266
8	Accumulated Amortization	(Note A) p200.21.c	16,949,218
9	Total Accumulated Depreciation	(Line 7 + 8)	2,098,288,484
10	Net Plant	(Line 6 - Line 9)	3,280,805,581
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	1,253,238,499
12	Gross Plant Allocator	(Line 11 / Line 6)	23.2983%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	738,413,638
14	Net Plant Allocator	(Line 13 / Line 10)	22.5071%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	1,181,764,806
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	15,322,650
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	1,197,087,456
19	General	p207.99.g	497,780,433
20	Intangible	p205.5.g	38,667,760
21	Total General and Intangible Plant	(Line 19 + Line 20)	536,448,193
22	Wage & Salary Allocator	(Line 5)	10.4672%
23	Total General and Intangible Functionalized to Transmission	(Line 21 * Line 22)	56,151,043
24	Land Held for Future Use	(Note C) (Note P) Attachment 5	30,157,478
25	Total Plant In Rate Base	(Line 18 + Line 23 + Line 24)	1,283,395,977
Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	494,865,329
27	Accumulated General Depreciation	(Note J) p219.28.c	173,737,442
28	Accumulated Amortization	(Line 8)	16,949,218
29	Total Accumulated Depreciation	(Line 27 + 28)	190,686,660
30	Wage & Salary Allocator	(Line 5)	10.4672%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	19,959,532
32	Total Accumulated Depreciation	(Sum Lines 26 + 31)	514,824,861
33	Total Net Property, Plant & Equipment	(Line 25 - Line 32)	768,571,116

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109	Attachment 1	-67,508,635
CWIP for Incentive Transmission Projects			
35	CWIP Balances for Current Rate Year	(Note H) Attachment 6	34,170,663
Prepayments			
36	Prepayments	(Note A) (Note O) Attachment 5	2,260,619
Materials and Supplies			
37	Undistributed Stores Expense	(Note A) p227.16.c	2,617,108
38	Wage & Salary Allocator	(Line 5)	10,467.2%
39	Total Undistributed Stores Expense Allocated to Transmission	(Line 37 * Line 38)	273,938
40	Transmission Materials & Supplies	p227.8.c	11,772,128
41	Total Materials & Supplies Allocated to Transmission	(Line 39 + Line 40)	12,046,066
Cash Working Capital			
42	Operation & Maintenance Expense	(Line 70)	45,503,296
43	1/8th Rule	1/8	12.5%
44	Total Cash Working Capital Allocated to Transmission	(Line 42 * Line 43)	5,687,912
45	Total Adjustment to Rate Base	(Lines 34 + 35 + 36 + 41 + 44)	-13,343,375
46	Rate Base	(Line 33 + Line 45)	755,227,740

Operations & Maintenance Expense

Transmission O&M			
47	Transmission O&M	Attachment 5	164,886,059
48	Less Account 565	Attachment 5	136,881,044
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)	28,005,015
Allocated Administrative & General Expenses			
51	Total A&G	323.197b	160,377,268
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O) Attachment 8	-22,142
53	Plus: Fixed PBOP expense	(Note J) Attachment 5	10,028,618
54	Less: Actual PBOP expense	Attachment 5	10,547,352
55	Less Property Insurance Account 924	p323.185.b	6,183,066
56	Less Regulatory Commission Exp Account 928	(Note E) p323.189.b	5,075,146
57	Less General Advertising Exp Account 930.1	p323.191.b	0
58	Less EPRI Dues	(Note D) p352 & 353	156,459
59	Administrative & General Expenses	Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	148,466,005
60	Wage & Salary Allocator	(Line 5)	10,467.2%
61	Administrative & General Expenses Allocated to Transmission	(Line 59 * Line 60)	15,540,217
Directly Assigned A&G			
62	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	8,699,771
66	General Advertising Exp Account 930.1	(Note F) Attachment 5	0
67	Total Accounts 924 and 930.1 - General	(Line 65 + Line 66)	8,699,771
68	Net Plant Allocator	(Line 14)	22.5071%
69	A&G Directly Assigned to Transmission	(Line 67 * Line 68)	1,958,065
70	Total Transmission O&M	(Lines 50 + 61 + 64 + 69)	45,503,296

Depreciation & Amortization Expense

71	Depreciation Expense			
	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	19,772,965
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	15,657,077
73	Intangible Amortization	(Note A)	p336.1.d&e	5,730,601
74	Total		(Line 72 + Line 73)	21,387,678
75	Wage & Salary Allocator		(Line 5)	10.4672%
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)	2,238,689
77	Total Transmission Depreciation & Amortization		(Lines 71 + 76)	22,011,654

Taxes Other than Income Taxes

78	Taxes Other than Income Taxes		Attachment 2	2,627,907
79	Total Taxes Other than Income Taxes		(Line 78)	2,627,907

Return \ Capitalization Calculations

80	Long Term Interest			
	Long Term Interest		p117.62.c through 66.c	110,996,893
81	Less LTD Interest on Securitization Bonds	(Note O)	Attachment 8	0
82	Long Term Interest		(Line 80 - Line 81)	110,996,893
83	Preferred Dividends	enter positive	p118.29.c	18,069,981
	Common Stock			
84	Proprietary Capital		p112.16.c	1,894,686,318
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	50,604
86	Less Preferred Stock		(Line 94)	300,518,900
87	Less Account 216.1		p112.12.c	2,518,732
88	Common Stock		(Line 84 - 85 - 86 - 87)	1,591,598,082
	Capitalization			
89	Long Term Debt		p112.18.c, 19.c & 21.c	1,474,040,000
90	Less Loss on Reacquired Debt		p111.81.c	33,014,572
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)	1,441,025,428
94	Preferred Stock		p112.3.c	300,518,900
95	Common Stock		(Line 88)	1,591,598,082
96	Total Capitalization		(Sum Lines 93 to 95)	3,333,142,410
97	Debt %	Total Long Term Debt	(Line 93 / Line 96)	43.2%
98	Preferred %	Preferred Stock	(Line 94 / Line 96)	9.0%
99	Common %	Common Stock	(Line 95 / Line 96)	47.8%
100	Debt Cost	Total Long Term Debt	(Line 82 / Line 93)	0.0770
101	Preferred Cost	Preferred Stock	(Line 83 / Line 94)	0.0601
102	Common Cost	Common Stock	(Note J) Fixed	0.1168
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 97 * Line 100)	0.0333
104	Weighted Cost of Preferred	Preferred Stock	(Line 98 * Line 101)	0.0054
105	Weighted Cost of Common	Common Stock	(Line 99 * Line 102)	0.0558
106	Rate of Return on Rate Base (ROR)		(Sum Lines 103 to 105)	0.0945
107	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 106)	71,365,299

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)	32,776,563
			31,839,915

Revenue Requirement

Summary			
117	Net Property, Plant & Equipment	(Line 33)	768,571,116
118	Total Adjustment to Rate Base	(Line 45)	-13,343,375
119	Rate Base	(Line 46)	755,227,740
120	Total Transmission O&M	(Line 70)	45,503,296
121	Total Transmission Depreciation & Amortization	(Line 77)	22,011,654
122	Taxes Other than Income	(Line 79)	2,627,907
123	Investment Return	(Line 107)	71,365,299
124	Income Taxes	(Line 116)	31,839,915
125	Gross Revenue Requirement	(Sum Lines 120 to 124)	173,348,071

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities

126	Transmission Plant In Service	(Line 15)	1,181,764,806
127	Excluded Transmission Facilities	(Note M) Attachment 5	0
128	Included Transmission Facilities	(Line 126 - Line 127)	1,181,764,806
129	Inclusion Ratio	(Line 128 / Line 126)	100.00%
130	Gross Revenue Requirement	(Line 125)	173,348,071
131	Adjusted Gross Revenue Requirement	(Line 129 * Line 130)	173,348,071

Revenue Credits

132	Revenue Credits	Attachment 3	12,952,766
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133	Net Revenue Requirement	(Line 131 - Line 132)	160,395,305
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Net Plant Carrying Charge

134	Gross Revenue Requirement	(Line 130)	173,348,071
135	Net Transmission Plant	(Line 18 - Line 26 + Line 35)	736,392,790
136	Net Plant Carrying Charge	(Line 134 / Line 135)	23.5402%
137	Net Plant Carrying Charge without Depreciation	(Line 134 - Line 71) / Line 135	20.8551%
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	6.8401%

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)	70,142,857
140	Increased Return and Taxes	Attachment 4	109,369,082
141	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 139 + Line 140)	179,511,939
142	Net Transmission Plant	(Line 18 - Line 26 + Line 35)	736,392,790
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 141 / Line 142)	24.3772%
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 141 - Line 71) / Line 142	21.6921%

Net Revenue Requirement

145	Net Revenue Requirement	(Line 133)	160,395,305
146	True-up amount	Attachment 6	17,485,975
147	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
148	Net Zonal Revenue Requirement	(Line 145 + 146 + 147)	177,881,280

Network Zonal Service Rate

149	1 CP Peak	(Note L) PJM Data	7,608.7
150	Rate (\$/MW-Year)	(Line 148 / 149)	\$ 23,379

151	Network Service Rate (\$/MW/Year)	(Line 150)	\$ 23,379
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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 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)	761,458		
2 PURTA	4,967,215		
3			
4			
5			
6			
7			
8 Total Plant Related	5,728,673	22.5071%	1,289,357
Labor Related			
Wages & Salary Allocator			
9 Federal FICA	6,464,469		
10 Federal Unemployment	69,696		
11 State Unemployment	224,907		
12			
13			
14 Total Labor Related	6,759,072	10.4672%	707,485
Other Included			
Net Plant Allocator			
15 PA Capital Stock Tax	2,808,849		
16 Local Franchise & Liscense Tax	250		
17 PA Capital Stock Tax on Securitization Bonds (Source: Attachment 8)	(5,248)		
18			
19 Total Other Included	2,803,851	22.5071%	631,065
20 Total Included (Lines 8 + 14 + 19)	15,291,596		2,627,907
Currently Excluded			
21 Gross Receipts	186,382,738		
22 Sales and Use	(929,053)		
23 1997 PURTA Settlement	(10,041,667)		
24			
25			
26			
27			
28 Subtotal, Excluded	175,412,018		
29 Total, Included and Excluded (Line 20 + Line 28)	190,703,614		
30 Total Other Taxes from p114.14.c less Tax on Securitization Bonds	190,703,614		
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	1,021,666
Account 456 - Other Electric Revenues (Note 1)		
2	Transmission for Others (Note 3)	-
3	Schedule 12 Revenues (Note 3)	4,711,764
4	Schedule 1A	2,582,922
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)	2,274,569
7	Professional Services provided to others	579,281
8	Facilities Charges including Interconnection Agreements (Note 2)	1,782,564
9	Gross Revenue Credits (Sum Lines 1-10)	12,952,766
10	Amount offset from Note 3 below	-
11	<p>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.</p>	
12	<p>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.</p>	
13	<p>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.</p>	

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	-1,858,013	-548,000	-1,310,013	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	33,615,133	25,894,257 0 25,894,257	4,263,221 0 4,263,221	3,457,655	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	10,547,352			Current year actual PBOP expense
65	Property Insurance Account 924	p323.185.b	6,183,066	2,516,705	8,699,771	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	5,075,146	0	5,075,146	

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)			General Description of the Facilities
	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		Enter \$ 0 Or Enter \$	None
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		24,023,866	0	2,426,674	21,597,192	10.4672%	2,260,619	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		169,611,401	4,725,342	164,886,059	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565 p.321.96.b		136,881,044	0	136,881,044	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	7,608.7	

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 2004	Year 2 2005	Year 3 2006	Year 4 2007	Year 5 2008		
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		18,086,370							
	Transmission Plant Cost of Removal, Net of Salvage (Note J) Company Records		1,686,595	1,923,848	1,490,638	2,065,421	1,843,165	1,109,904	8,432,976	1,686,595
	Total Transmission Depreciation Expense Including Amortization of Limited Term I (Note J) Company Records		19,772,965							
72	General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		15,399,964							
	General Plant Cost of Removal, Net of Salvage (Note J) Company Records		257,113	489,561	36,146	2,853,554	-1,106,726	-986,970	1,285,565	257,113
	Total General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records		15,657,077							

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)
 \$ 131,953,494 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)
	Monthly Additions Other Plant In Service	Monthly Additions Juniata Wavetrup (b0284.2)	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)	Juniata Wavetrup 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)
CWIP Balance Dec (prior yr.)					5,534,456		12					66,413,472	
Jan	1,721,241	1,321	32,622		950,127		11.5	19,794,272	15,192	375,153	-	10,926,461	-
Feb	(300,718)	504	32,183		1,181,951		10.5	(3,157,539)	5,292	337,922	-	12,410,486	-
Mar	820,437	163	5,921		1,570,489		9.5	7,794,152	1,549	56,250	-	14,919,646	-
Apr	930,076		74,445		1,830,075		8.5	7,905,646	-	632,783	-	15,555,638	-
May	1,021,920	106,006	114,869		1,734,600		7.5	7,664,400	795,045	861,518	-	13,009,500	-
Jun	12,962,358		126,355		2,148,646		6.5	84,255,327	-	821,308	-	13,966,199	-
Jul	456,089		126,355		2,668,378		5.5	2,508,490	-	694,953	-	14,676,079	-
Aug	520,125		120,612		2,090,125		4.5	2,340,563	-	542,754	-	9,405,563	-
Sep	1,772,409		120,612		2,069,147		3.5	6,203,432	-	422,142	-	7,242,015	-
Oct	1,508,620		36,691		2,110,983		2.5	3,771,550	-	91,728	-	5,277,458	-
Nov	4,892,313		19,460		1,802,601		1.5	7,338,470	-	29,190	-	2,703,902	-
Dec	8,998,480		21,509		2,111,246		0.5	4,499,240	-	10,755	-	1,055,623	-
Total	35,303,350	107,994	831,634	-	27,802,824	-		150,918,000	817,077	4,876,452	-	187,562,038	-
New Transmission Plant Additions and CWIP (weighted by months in service)													

Input to Line 17 of Appendix A
Input to Line 35 of Appendix A
Month In Service or Month for CWIP

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
 \$ 135,271,777 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
 \$ 135,271,777 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)
 \$ 135,271,777

Exhibit 1
ATTACHMENT H-8G
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9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Monthly Additions Other Plant In Service	Monthly Additions	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)	0 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)
CWIP Balance Dec (prior yr.)			395,068		25,703,638		12			4,740,816		308,443,656	
Jan	934,689		52,662		1,012,913		11.5	10,748,924	-	605,613	-	11,648,500	-
Feb	1,377,045		108,808		748,032		10.5	14,458,976	-	1,142,484	-	7,854,336	-
Mar	1,309,997		104,055		927,878		9.5	12,444,975	-	988,523	-	8,814,841	-
Apr	355,110		84,496		1,058,325		8.5	3,018,432	-	718,216	-	8,995,763	-
May	3,085,919		72,279		1,141,985		7.5	23,144,392	-	542,095	-	8,564,890	-
Jun	5,706,826		281,847		1,348,287		6.5	37,094,368	-	1,832,004	-	8,763,865	-
Jul	7,974,811		64,972		1,314,019		5.5	43,861,462	-	357,348	-	7,227,105	-
Aug	589,184		482,036		2,277,626		4.5	2,651,329	-	2,169,160	-	10,249,317	-
Sep	355,110		215,668		1,646,630		3.5	1,242,884	-	754,836	-	5,763,206	-
Oct	1,166,639		443,181		1,575,859		2.5	2,916,596	-	1,107,953	-	3,939,646	-
Nov	14,475,343		224,182		2,680,318		1.5	21,713,014	-	336,273	-	4,020,477	-
Dec	21,152,889		76,941		857,137		0.5	10,576,444	-	38,471	-	428,568	-
Total	58,483,561		2,606,195		42,292,647			183,871,796	-	15,333,791	-	394,714,169	-
New Transmission Plant Additions and CWIP (weighted by months in service)													

Input to Line 17 of Appendix A
Input to Line 35 of Appendix A
Month In Service or Month for CWIP

10 May Year 3 Post results of Step 9 on PJM web site
\$ 160,395,305 Post results of Step 3 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)
\$ 160,395,305

(N) Other Plant In Service (H / I 2)	(O) Junata Wavetrap (I / I 2) (b0171.2)	(P) Susq-Rose CWIP (J / I 2) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / I 2) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / I 2) >= 500kV (b0487)	(S) Susq-Rose PIS (M / I 2) >= 500kV (b0487)	Total
				5,534,456		
1,649,523	1,266	31,263	-	910,538	-	
(263,128)	441	28,160	-	1,034,207	-	
649,513	129	4,687	-	1,243,304	-	
658,804	-	52,732	-	1,296,303	-	
638,700	66,254	71,793	-	1,084,125	-	
7,021,277	-	68,442	-	1,163,850	-	
209,041	-	57,913	-	1,223,007	-	
195,047	-	45,230	-	783,797	-	
516,953	-	35,179	-	603,501	-	
314,296	-	7,644	-	439,788	-	
611,539	-	2,433	-	225,325	-	
374,937	-	896	-	87,969	-	
12,576,500	68,090	406,371	-	15,630,170	-	-
12,576,500	68,090	406,371	-	15,630,170	-	12,644,590
7.73	4.43	6.14	-	5.25	-	16,036,541

(N) Other Plant In Service (H / I2)	(O) Juniata Wavetrap (I / I2) (b0171.2)	(P) Susq-Rose CWIP (J / I2) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / I2) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / I2) >= 500kV (b0487)	(S) Susq-Rose PIS (M / I2) >= 500kV (b0487)	Total
				5,608,097		
1,649,523	1,266	31,263	-	910,539	-	
(126,102)	441	28,160	-	1,034,206	-	
607,301	129	3,682	-	1,244,311	-	
454,641	269	11,744	-	1,134,059	-	
1,875,436	105	20,015	-	1,762,329	-	
2,460,383	-	20,117	-	1,060,727	-	
3,464,428	(293)	13,116	-	947,807	-	
222,692	-	19,259	-	582,192	-	
854,210	-	10,369	-	499,357	-	
542,086	-	7,761	-	350,354	-	
1,009,761	-	4,309	-	165,259	-	
131,774	(1)	2,193	-	69,849	-	
13,146,132	1,916	171,987	-	15,369,087	-	
13,146,132	1,916	171,987	-	15,369,087	-	13,148,048
7.55	(0.22)	6.78	-	4.82	-	15,541,074

(N) Other Plant In Service (H / I 2)	(O) 0 (I / I 2) 0	(P) Susq-Rose CWIP (J / I 2) < 500kV (b0487.1) 395,068	(Q) Susq-Rose PIS (K / I 2) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / I 2) >= 500kV (b0487) 25,703,638	(S) Susq-Rose PIS (M / I 2) >= 500kV (b0487)	Total
895,744	-	50,468	-	970,708	-	
1,204,915	-	95,207	-	654,528	-	
1,037,081	-	82,377	-	734,570	-	
251,536	-	59,851	-	749,647	-	
1,928,699	-	45,175	-	713,741	-	
3,091,197	-	152,667	-	730,322	-	
3,655,122	-	29,779	-	602,259	-	
220,944	-	180,763	-	854,110	-	
103,574	-	62,903	-	480,267	-	
243,050	-	92,329	-	328,304	-	
1,809,418	-	28,023	-	335,040	-	
881,370	-	3,206	-	35,714	-	
15,322,650	-	1,277,816	-	32,892,847	-	
15,322,650	-	1,277,816	-	32,892,847	-	15,322,650
8.86	-	6.12	-	2.67	-	34,170,663

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	(22,142)	(See FM 1, note to page 114, line 4)
	Taxes Other Than Income		
78	Less Taxes Other Than Income on Securitization Bonds	5,248	(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	26.8	43.20	2.4074	75,345,822	35,125,432	40,220,390	968,257
352	Structures and Improvements	55	R4	21.8	33.20	3.1637	31,572,760	14,831,790	16,740,970	529,640
353	Station Equipment	47	R1	12.0	35.00	2.9343	424,289,654	162,310,590	261,979,064	7,687,129
354	Towers and Fixtures	65	R3	16.8	48.20	2.0940	303,171,235	118,412,354	184,758,881	3,868,834
354.2	Towers and Fixtures - Clearing Land and Rights of Way	70	R4	25.7	44.30	2.6290	11,739,902	6,271,301	5,468,601	143,771
355	Poles and Fixtures	55	R1.5	14.3	40.70	2.4119	96,302,004	37,509,174	58,792,830	1,418,001
355.2	Poles and Fixtures - Clearing Land and Rights of Way	70	R4	22.5	47.50	2.2118	7,345,535	3,641,739	3,703,796	81,920
356	Overhead Conductors and Devices	55	R3	19.5	35.50	3.2171	197,633,671	108,814,995	88,818,676	2,857,418
357	Underground Conduit	50	R4	17.5	32.50	2.3716	6,161,364	1,815,474	4,345,890	103,066
358	Underground Conductors and Devices	40	R3	11.3	28.70	3.3544	16,499,821	6,677,830	9,821,991	329,466
359	Roads and Trails	70	R4	26.2	43.80	2.4520	6,578,494	2,546,353	4,032,141	98,870
General										
389.4	Land Rights	65	R4	38.5	26.50	3.2110	4,399	1,190	3,209	103
390.2	Structures and Improvements - Buildings	55	S0	35.6	19.40	2.2468	266,011,880	63,926,007	202,085,873	4,540,550
390.21	Structures and Improvements - Leaseholds	10	NA		9.50	-	741,658	70,355	671,303	0
390.4	Structures and Improvements - Air Conditioning	30	R2	8.9	21.10	5.1365	28,026,976	11,687,220	16,339,756	839,290
391.2	Office Furniture and Equipment - Furniture	20	NA		10.60	5.1833	19,305,963	7,581,007	11,724,956	1,000,684
391.4	Office Furniture and Equipment - Mechanical Equipment	15	NA		11.20	6.8581	1,922,578	329,592	1,592,986	131,853
391.6	Office Furniture and Equipment - Computer Equipment - General	5	NA		3.50	19.9507	568,012	84,336	483,676	113,323
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	1.6	3.40	30.9700	2,615,383	1,193,235	1,422,148	440,439
392.2	Transportation Equipment - 8 Years	8	S3	2.6	5.40	25.9091	14,635,814	6,547,631	8,088,183	2,095,573
392.3	Transportation Equipment - 10 Years	11	R2.5	4.9	6.10	7.9363	60,053,651	21,596,984	38,456,667	3,052,024
392.4	Transportation Equipment - Trailers	16	L1	(0.1)	16.10	8.1622	4,923,640	1,004,633	3,919,007	319,876
392.5	Transportation Equipment - 15 Years	14	L2	4.2	9.80	10.2644	2,863,975	618,211	2,245,764	230,513
392.6	Transportation Equipment - 20 Years	18	L1.5	4.4	13.60	9.1598	766,939	99,361	667,578	61,149
393	Store Equipment	25	NA		9.20	4.3634	2,911,704	1,135,979	1,775,725	127,050
394	Tools, Shop and Garage Equipment - Distribution Line Crews	20	NA		10.50	5.7031	5,568,679	1,507,410	4,061,269	317,586
394.2	Tools, Shop and Garage Equipment - Tools	20	NA		11.10	7.0416	293,480	55,029	238,451	20,666
394.4	Tools, Shop and Garage Equipment - Construction Department	20	NA		6.80	5.5823	2,379,751	1,127,492	1,252,259	132,845
394.6	Tools, Shop and Garage Equipment - Other	20	NA		12.10	4.5391	13,707,920	4,490,919	9,217,001	622,222
394.8	Tools, Shop and Garage Equipment - Garage Tools Support	20	NA		4.10	5.3775	6,658,049	4,870,653	1,787,396	358,034
395	Laboratory Equipment	20	NA		13.20	4.4212	3,366,563	1,204,196	2,162,367	148,842
396	Power Operated Equipment	15	NA		10.70	10.2926	1,505,479	572,149	933,330	154,953
397	Communication Equipment	15	NA		9.70	5.5347	10,668,306	8,150,786	2,517,520	590,462
398	Miscellaneous Equipment	20	NA		6.20	5.9234	1,720,768	604,249	1,116,519	101,928
Intangible										
303.2	Intangible Computer Software	5	NA		3.90	20.00	37,009,288	15,368,056	21,641,232	5,438,660
303.4	Other Amortized Property	15	NA		2.40	6.67	1,035,137	896,213	138,924	291,941

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	70,355	671,303	0
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.9030	12,273,097	2,478,521	9,794,577	601,744
391.2	Office Furniture and Equipment - Furniture - Net Method	20	20.6664	7,032,866	5,102,486	1,930,379	398,940
				19,305,963	7,581,007	11,724,956	1,000,684
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.6661	1,831,581	271,720	1,559,861	122,096
391.4	Office Furniture and Equipment - Mechanical Equipment - Net Method	15	29.4545	90,997	57,871	33,125	9,757
				1,922,578	329,592	1,592,986	131,853
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	19.9507	568,012	84,336	483,676	113,323
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	3.9374	1,270,821	257,574	1,013,247	50,037
393	Store Equipment - Net Method	25	10.1003	1,640,883	878,405	762,478	77,013
				2,911,704	1,135,979	1,775,725	127,050
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,375,017	356,993	2,018,024	118,751
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	9.7314	3,193,662	1,150,417	2,043,245	198,835
				5,568,679	1,507,410	4,061,269	317,586
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	5.0000	133,692	9,050	124,642	6,685
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	12.2848	159,788	45,979	113,809	13,981
				293,480	55,029	238,451	20,666
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.5758	2,371,800	1,125,527	1,246,273	132,246
394.4	Tools, Shop and Garage Equipment - Construction Department - Net Method	20	10.0007	7,951	1,965	5,986	599
				2,379,751	1,127,492	1,252,259	132,845
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.1007	9,794,027	1,601,703	8,192,324	401,620
394.6	Tools, Shop and Garage Equipment - Net Method	20	21.5289	3,913,893	2,889,215	1,024,678	220,602
				13,707,920	4,490,919	9,217,002	622,222
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	3.9602	475,760	23,313	452,447	18,841
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	25.4087	6,182,289	4,847,340	1,334,949	339,193
				6,658,049	4,870,653	1,787,396	358,034
395	Laboratory Equipment - Gross Method	20	4.3288	1,177,059	190,453	986,607	50,953
395	Laboratory Equipment - Net Method	20	8.3256	2,189,504	1,013,743	1,175,760	97,889
				3,366,563	1,204,196	2,162,367	148,842
396	Power Operated Equipment - Gross Method	15	6.6667	478,248	125,265	352,983	31,883
396	Power Operated Equipment - Net Method	15	21.2061	1,027,231	446,883	580,348	123,069
				1,505,479	572,149	933,330	154,953
397	Communication Equipment - Gross Method	15	5.2410	9,987,727	7,957,652	2,030,075	523,461
397	Communication Equipment - Net Method	15	13.7454	680,579	193,133	487,446	67,001
				10,668,306	8,150,786	2,517,520	590,462
398	Miscellaneous Equipment - Gross Method	20	4.7155	374,159	94,003	280,156	17,644
398	Miscellaneous Equipment - Net Method	20	10.0775	1,346,609	510,246	836,363	84,284
				1,720,768	604,249	1,116,519	101,928

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).