

ATTACHMENT H-8G

PPL Electric Utilities Corporation			2007
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction	

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	9,806,861
2	Total Wages Expense	p354.28.b	91,036,928
3	Less A&G Wages Expense	p354.27.b	1,791,343
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	89,245,585
5	Wages & Salary Allocator	(Line 1 / Line 4)	10.9886%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g	4,940,281,072
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	1,931,612,246
8	Accumulated Amortization	(Note A) p200.21.c	8,455,926
9	Total Accumulated Depreciation	(Line 7 + 8)	1,940,068,172
10	Net Plant	(Line 6 - Line 9)	3,000,212,900
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	1,167,639,693
12	Gross Plant Allocator	(Line 11 / Line 6)	23.6351%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	682,352,406
14	Net Plant Allocator	(Line 13 / Line 10)	22.7435%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	1,081,704,788
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	37,136,710
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	1,118,841,498
19	General	p207.99.g	432,546,207
20	Intangible	p205.5.g	11,533,043
21	Total General and Intangible Plant	(Line 19 + Line 20)	444,079,250
22	Wage & Salary Allocator	(Line 5)	10.9886%
23	Total General and Intangible Functionalized to Transmission	(Line 21 * Line 22)	48,798,195
24	Land Held for Future Use	(Note C) Attachment 5	27,107,710
25	Total Plant In Rate Base	(Line 18 + Line 23 + Line 24)	1,194,747,403
Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	468,600,364
27	Accumulated General Depreciation	(Note J) p219.28.c	143,400,427
28	Accumulated Amortization	(Line 8)	8,455,926
29	Total Accumulated Depreciation	(Line 27 + 28)	151,856,353
30	Wage & Salary Allocator	(Line 5)	10.9886%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	16,686,922
32	Total Accumulated Depreciation	(Sum Lines 26 + 31)	485,287,286
33	Total Net Property, Plant & Equipment	(Line 25 - Line 32)	709,460,116

Adjustment To Rate Base

34	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	-35,123,967
35	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note H)	Attachment 6	1,414,276
36	Prepayments Prepayments	(Note A) (Note O)	Attachment 5	3,062,776
37	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.16.c (Line 5)	2,949,303
38	Wage & Salary Allocator			10,9886%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	324,088
40	Transmission Materials & Supplies		p227.8.c	12,575,789
41	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	12,899,877
42	Cash Working Capital Operation & Maintenance Expense		(Line 70)	46,708,848
43	1/8th Rule		1/8	12.5%
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	5,838,606
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	-11,908,433
46	Rate Base		(Line 33 + Line 45)	697,551,684

Operations & Maintenance Expense

47	Transmission O&M Transmission O&M		Attachment 5	171,890,714
48	Less Account 565		Attachment 5	141,587,167
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)	30,303,547
51	Allocated Administrative & General Expenses Total A&G		323.197b	135,744,282
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 8	220,151
53	Plus: Fixed PBOP expense	(Note J)	Attachment 5	10,028,618
54	Less: Actual PBOP expense		Attachment 5	10,028,618
55	Less Property Insurance Account 924		p323.185.b	-3,238,954
56	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	4,874,982
57	Less General Advertising Exp Account 930.1		p323.191.b	0
58	Less EPRI Dues	(Note D)	p352 & 353	140,422
59	Administrative & General Expenses		Sum (Lines 51 to 53) - Sum (Lines 54 to 58)	133,747,681
60	Wage & Salary Allocator		(Line 5)	10,9886%
61	Administrative & General Expenses Allocated to Transmission		(Line 59 * Line 60)	14,697,029
62	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note K)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924	(Note G)	Attachment 5	7,511,046
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 924 and 930.1 - General		(Line 65 + Line 66)	7,511,046
68	Net Plant Allocator		(Line 14)	22,7435%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	1,708,272
70	Total Transmission O&M		(Lines 50 + 61 + 64 + 69)	46,708,848

Depreciation & Amortization Expense

Depreciation Expense				
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336.7.b&c&d	20,230,665
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336.10.b&c&d	19,184,502
73	Intangible Amortization	(Note A)	p336.1.d&e	4,281,294
74	Total		(Line 72 + Line 73)	23,465,796
75	Wage & Salary Allocator		(Line 5)	10.9886%
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)	2,578,568
77	Total Transmission Depreciation & Amortization		(Lines 71 + 76)	22,809,233

Taxes Other than Income Taxes

78	Taxes Other than Income Taxes		Attachment 2	2,644,099
79	Total Taxes Other than Income Taxes		(Line 78)	2,644,099

Return \ Capitalization Calculations

Long Term Interest				
80	Long Term Interest		p117.62.c through 66.c	116,337,100
81	Less LTD Interest on Securitization Bonds	(Note O)	Attachment 8	35,071,491
82	Long Term Interest		(Line 80 - Line 81)	81,265,609
83	Preferred Dividends	enter positive	p118.29.c	18,069,981
Common Stock				
84	Proprietary Capital		p112.16.c	1,585,161,999
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	48,871
86	Less Preferred Stock		(Line 94)	300,518,900
87	Less Account 216.1		p112.12.c	7,956,694
88	Common Stock		(Line 84 - 85 - 86 - 87)	1,276,637,534
Capitalization				
89	Long Term Debt		p112.18.c, 19.c & 21.c	1,674,594,223
90	Less Loss on Reacquired Debt		p111.81.c	29,486,268
91	Plus Gain on Reacquired Debt		p113.61.c	0
92	Less LTD on Securitization Bonds	(Note O)	Attachment 8	304,969,223
93	Total Long Term Debt		(Line 89 - 90 + 91 - 92)	1,340,138,732
94	Preferred Stock		p112.3.c	300,518,900
95	Common Stock		(Line 88)	1,276,637,534
96	Total Capitalization		(Sum Lines 93 to 95)	2,917,295,166
97	Debt %	Total Long Term Debt	(Line 93 / Line 96)	45.9%
98	Preferred %	Preferred Stock	(Line 94 / Line 96)	10.3%
99	Common %	Common Stock	(Line 95 / Line 96)	43.8%
100	Debt Cost	Total Long Term Debt	(Line 82 / Line 93)	0.0606
101	Preferred Cost	Preferred Stock	(Line 83 / Line 94)	0.0601
102	Common Cost	Common Stock	(Note J) Fixed	0.1284
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 97 * Line 100)	0.0279
104	Weighted Cost of Preferred	Preferred Stock	(Line 98 * Line 101)	0.0062
105	Weighted Cost of Common	Common Stock	(Line 99 * Line 102)	0.0562
106	Rate of Return on Rate Base (ROR)		(Sum Lines 103 to 105)	0.0902
107	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 106)	62,946,857

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	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	41.49%
112	T / (1-T)		70.92%
ITC Adjustment			
113	Amortized Investment Tax Credit - Transmission Related	Attachment 5	-718,000
114	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T) (Line 118 * (1 / (1-Line 113)))	-1,227,214
115	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$ [Line 112 * Line 107 * (1- (Line 103 / Line 106))]	30,861,716
116	Total Income Taxes	(Line 114 + Line 115)	29,634,502

Revenue Requirement

Summary			
117	Net Property, Plant & Equipment	(Line 33)	709,460,116
118	<u>Total Adjustment to Rate Base</u>	(Line 45)	<u>-11,908,433</u>
119	Rate Base	(Line 46)	697,551,684
120	Total Transmission O&M	(Line 70)	46,708,848
121	Total Transmission Depreciation & Amortization	(Line 77)	22,809,233
122	Taxes Other than Income	(Line 79)	2,644,099
123	Investment Return	(Line 107)	62,946,857
124	Income Taxes	(Line 116)	29,634,502
125	Gross Revenue Requirement	(Sum Lines 120 to 124)	164,743,538
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126	Transmission Plant In Service	(Line 15)	1,081,704,788
127	<u>Excluded Transmission Facilities</u>	(Note M) Attachment 5	<u>0</u>
128	Included Transmission Facilities	(Line 126 - Line 127)	1,081,704,788
129	Inclusion Ratio	(Line 128 / Line 126)	100.00%
130	<u>Gross Revenue Requirement</u>	(Line 125)	<u>164,743,538</u>
131	Adjusted Gross Revenue Requirement	(Line 129 * Line 130)	164,743,538
Revenue Credits			
132	Revenue Credits	Attachment 3	10,841,617
133	Net Revenue Requirement	(Line 131 - Line 132)	153,901,921
Net Plant Carrying Charge			
134	Gross Revenue Requirement	(Line 130)	164,743,538
135	Net Transmission Plant	(Line 15 - Line 26)	613,104,424
136	Net Plant Carrying Charge	(Line 134 / Line 135)	26.8704%
137	Net Plant Carrying Charge without Depreciation	(Line 134 - Line 71) / Line 135	23.5707%
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	8.4703%
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)	72,162,180
140	Increased Return and Taxes	Attachment 4	97,798,823
141	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 139 + Line 140)	169,961,003
142	Net Transmission Plant	(Line 15 - Line 26)	613,104,424
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 141 / Line 142)	27.7214%
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 141 - Line 71) / Line 142	24.4217%
145	Net Revenue Requirement	(Line 133)	153,901,921
146	True-up amount	Attachment 6	-
147	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
148	Net Zonal Revenue Requirement	(Line 145 + 146 + 147)	153,901,921
Network Zonal Service Rate			
149	1 CP Peak	(Note L) PJM Data	7,778.5
150	Rate (\$/MW-Year)	(Line 148 / 149)	\$ 19,786
151	Network Service Rate (\$/MW/Year)	(Line 150)	\$ 19,786

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.
- J ROE will be supported in the original filing and 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.
If book depreciation rates are different than the rates shown on Attachment 9, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.
- 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 Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (charges incurred for system integration such as the EHV Agreement)
- 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.

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)	649,318		
2 PURTA	4,350,000		
3			
4			
5			
6			
7			
8 Total Plant Related	4,999,318	22.7435%	1,137,018
Labor Related			
Wages & Salary Allocator			
9 Federal FICA	6,417,009		
10 Federal Unemployment	60,962		
11 State Unemployment	362,917		
12			
13			
14 Total Labor Related	6,840,888	10.9886%	751,719
Other Included			
Net Plant Allocator			
15 PA Capital Stock Tax	3,342,000		
16 PA Capital Stock Tax on Securitization Bonds (Source: Attachment 8)	(20,777)		
17			
18			
19 Total Other Included	3,321,223	22.7435%	755,361
20 Total Included (Lines 8 + 14 + 19)	15,161,429		2,644,099
Currently Excluded			
21 Gross Receipts	192,666,149		
22 Sales and Use	(1,170,339)		
23 Public Transportation Assistance Tax	9,907		
24 Miscellaneous	2,250		
25 PURTA (2006)	330,328		
26 PA Capital Stock Tax Prior Period Adjustments (p263 sum lines 33-36)	(239,772)		
27			
28 Subtotal, Excluded	191,598,523		
29 Total, Included and Excluded (Line 20 + Line 28)	206,759,952		
30 Total Other Taxes from p114.14.c less Tax on Securitization Bonds	206,759,952		
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	1,612,000
Account 456 - Other Electric Revenues (Note 1)		
2	Transmission for Others (Note 3)	-
3	Schedule 12 Revenues (Note 3)	-
4	Schedule 1A	2,730,936
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)	2,549,669
7	Professional Services provided to others	78,252
8	Facilities Charges including Interconnection Agreements (Note 2)	3,870,760
9	Gross Revenue Credits	(Sum Lines 1-10) 10,841,617
10	Amount offset from Note 3 below	-
11	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.	
12	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
13	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.	

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 29 + Line 39 from below	97,798,823
B	100 Basis Point increase in ROE		1.00%

Return Calculation

Appendix A Line or Source Reference

1	Rate Base		(Attachment A Line 46)	697,551,684
	Long Term Interest			
2	Long Term Interest		(Attachment A Line 80)	116,337,100
3	Less LTD Interest on Securitization Bonds		Attachment 8	35,071,491
4	Long Term Interest		(Line 2 - Line 3)	81,265,609
5	Preferred Dividends	enter positive	p118.29.c	18,069,981
	Common Stock			
6	Proprietary Capital		p112.16.c	1,585,161,999
7	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	48,871
8	Less Preferred Stock		(Attachment A Line 86)	300,518,900
9	Less Account 216.1		p112.12.c	7,956,694
10	Common Stock		(Line 6 - 7 - 8 - 9)	1,276,637,534
	Capitalization			
11	Long Term Debt		p112.18.c, 19.c & 21.c	1,674,594,223
12	Less Loss on Reacquired Debt		p111.81.c	29,486,268
13	Plus Gain on Reacquired Debt		p113.61.c	0
14	Less LTD on Securitization Bonds		Attachment 8	304,969,223
15	Total Long Term Debt		(Line 11 - 12 + 13 - 14)	1,340,138,732
16	Preferred Stock		p112.3.c	300,518,900
17	Common Stock		(Line 10)	1,276,637,534
18	Total Capitalization		(Sum Lines 15 to 17)	2,917,295,166
19	Debt %	Total Long Term Debt	(Line 15 / Line 18)	45.9%
20	Preferred %	Preferred Stock	(Line 16 / Line 18)	10.3%
21	Common %	Common Stock	(Line 17 / Line 18)	43.8%
22	Debt Cost	Total Long Term Debt	(Line 4 / Line 15)	0.0606
23	Preferred Cost	Preferred Stock	(Line 5 / Line 16)	0.0601
24	Common Cost	Common Stock	Fixed	0.1384
25	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 19 * Line 22)	0.0279
26	Weighted Cost of Preferred	Preferred Stock	(Line 20 * Line 23)	0.0062
27	Weighted Cost of Common	Common Stock	(Line 21 * Line 24)	0.0606
28	Rate of Return on Rate Base (ROR)		(Sum Lines 25 to 27)	0.0946
29	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 28)	65,999,413

Composite Income Taxes

	Income Tax Rates			
30	FIT=Federal Income Tax Rate			35.00%
31	SIT=State Income Tax Rate or Composite			9.99%
32	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
33	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		41.49%
34	CIT = T / (1-T)			70.92%
35	1 / (1-T)			170.92%
	ITC Adjustment			
36	Amortized Investment Tax Credit		Attachment 5	(718,000)
37	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 118 * (1 / (1-Line 34)))	-1,227,214
38	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		33,026,625
39	Total Income Taxes			31,799,410

Attachment 5 - Cost Support

ITC Adjustment

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	-2,391,640	-718,000	-1,673,640	Enter Negative

Transmission / Non-transmission Cost Support

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	30,343,913	22,628,255	4,479,455	3,236,203	Removal of land held for future use (if any) that is included in CWIP balance Balance for Appendix A
				0	0		
				22,628,255	4,479,455		

Adjustments to A & G Expense

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	Company Records	10,028,618			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	Company Records	10,028,618			
65	Property Insurance Account 924	p323.185.b	-3,238,954	10,750,000	7,511,046	

Regulatory Expense Related to Transmission 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
Directly Assigned A&G						
62	Regulatory Commission Exp Account 928	(Note G) p350-151h	4,874,982	0	4,874,982	

Safety Related Advertising Cost Support

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	-	-	-	

MultiState Workpaper

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%					

Education and Out Reach Cost Support

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	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments
36	Prepayments Prepayments (Note A) (Note O) Form 1 -- p111.57.c	27,885,952	13,708	27,872,244	10.9886%	3,062,776	Less amount associated with 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	178,957,253	7,066,539	171,890,714	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565 p.321.96.b	141,587,167	0	141,587,167	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	7,778.5	

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)
\$ 148,540,324 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)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Hosensack Wavetrap	Alburis Wavetrap	S. Akron - Berks Rebuild	Susq-Rose CWIP	Susq-Rose PIS	Other Plant In Service
	Other Plant In Service	Hosensack Wavetrap	Alburis Wavetrap	S. Akron - Berks Rebuild	Susq-Rose CWIP	Susq-Rose PIS	Weighting	Amount (A x G)	Amount (B x G)	Amount (C x G)	Amount (D x G)	Amount (E x G)	Amount (F x G)	Amount (H / I2)
		(b0171.2)	(b0172.1)	(b0074)	(b0487)	(b0487)			(b0171.2)	(b0172.1)	(b0074)	(b0487)	(b0487)	
CWIP Balance Dec (prior yr.)					250,168		12					3,002,016		
Jan	3,014,338			8,938	48,962		11.5	34,664,883	-	-	102,785	563,063	-	2,888,740
Feb	849,762			5,021	90,356		10.5	8,922,503	-	-	52,721	948,738	-	743,542
Mar	(161,966)			17,382,111	255,692		9.5	(1,538,682)	-	-	165,130,055	2,429,074	-	(128,223)
Apr	1,709,242			(78,486)	167,610		8.5	14,528,555	-	-	(667,133)	1,424,685	-	1,210,713
May	2,608,644	85,555	53,657	17,333,182	240,528		7.5	19,564,832	641,660	402,425	129,998,861	1,803,960	-	1,630,403
Jun	3,112,150	670	568	278,668	242,017		6.5	20,228,976	4,357	3,692	1,811,339	1,573,111	-	1,685,748
Jul	6,466,642	1	1,344	98,786	296,039		5.5	35,566,528	8	7,392	543,323	1,628,215	-	2,963,877
Aug	380,000				287,876		4.5	1,710,000	-	-	-	1,295,442	-	142,500
Sep	2,910,317				287,876		3.5	10,186,110	-	-	-	1,007,566	-	848,842
Oct	1,102,130				287,876		2.5	2,755,325	-	-	-	719,690	-	229,610
Nov	286,000				287,876		1.5	429,000	-	-	-	431,814	-	35,750
Dec	1,182,000				287,876		0.5	591,000	-	-	-	143,938	-	49,250
Total	23,459,258	86,227	55,569	35,028,219	3,030,752	-		147,609,030	646,026	413,509	296,971,951	16,971,310	-	12,300,752
New Transmission Plant Additions and CWIP (weighted by months in service)														
													Input to Line 17 of Appendix A	12,300,752
													Input to Line 35 of Appendix A	
													Month In Service or Month for CWIP	5.71

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
\$ 153,901,921 **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
\$ 153,901,921 **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)
\$ 153,901,921

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
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 \$ - Input to Formula Line 16
Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Hosensack Wavetrup (b0171.2)	(C) Monthly Additions Alburis Wavetrup (b0172.1)	(D) Monthly Additions S. Akron - Berks Rebuild (b0074)	(E) Monthly Additions Susq-Rose CWIP (b0487)	(F) Monthly Additions Susq-Rose PIS (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) Hosensack Wavetrup Amount (B x G)	(J) Alburis Wavetrup Amount (C x G)	(K) S. Akron - Berks Rebuild Amount (D x G) (b0074)	(L) Susq-Rose CWIP Amount (E x G) (b0487)	(M) Susq-Rose PIS Amount (F x G) (b0487)	(N) Other Plant In Service (H / 12)
CWIP Balance Dec (prior yr.)							12							
Jan							11.5	-	-	-	-	-	-	-
Feb							10.5	-	-	-	-	-	-	-
Mar							9.5	-	-	-	-	-	-	-
Apr							8.5	-	-	-	-	-	-	-
May							7.5	-	-	-	-	-	-	-
Jun							6.5	-	-	-	-	-	-	-
Jul							5.5	-	-	-	-	-	-	-
Aug							4.5	-	-	-	-	-	-	-
Sep							3.5	-	-	-	-	-	-	-
Oct							2.5	-	-	-	-	-	-	-
Nov							1.5	-	-	-	-	-	-	-
Dec							0.5	-	-	-	-	-	-	-
Total														
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

Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)
(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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
- - = - <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges

Yr	Month	Yr	1/12 of Step 9	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	-	-	0.0000%	11.5	-	-
Jul	Year 1	-	-	0.0000%	10.5	-	-
Aug	Year 1	-	-	0.0000%	9.5	-	-
Sep	Year 1	-	-	0.0000%	8.5	-	-
Oct	Year 1	-	-	0.0000%	7.5	-	-
Nov	Year 1	-	-	0.0000%	6.5	-	-
Dec	Year 1	-	-	0.0000%	5.5	-	-
Jan	Year 2	-	-	0.0000%	4.5	-	-
Feb	Year 2	-	-	0.0000%	3.5	-	-
Mar	Year 2	-	-	0.0000%	2.5	-	-
Apr	Year 2	-	-	0.0000%	1.5	-	-
May	Year 2	-	-	0.0000%	0.5	-	-
Total							
			Balance	Interest rate from above	Amortization over Rate Year	Balance	
Jun	Year 2	-	-	0.0000%	-	-	-
Jul	Year 2	-	-	0.0000%	-	-	-
Aug	Year 2	-	-	0.0000%	-	-	-
Sep	Year 2	-	-	0.0000%	-	-	-
Oct	Year 2	-	-	0.0000%	-	-	-
Nov	Year 2	-	-	0.0000%	-	-	-
Dec	Year 2	-	-	0.0000%	-	-	-
Jan	Year 3	-	-	0.0000%	-	-	-
Feb	Year 3	-	-	0.0000%	-	-	-
Mar	Year 3	-	-	0.0000%	-	-	-
Apr	Year 3	-	-	0.0000%	-	-	-
May	Year 3	-	-	0.0000%	-	-	-
Total with interest							

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest
Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 9) \$
Revenue Requirement for Year 3

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

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Hosensack Wavetrap (b0171.2)	(C) Monthly Additions Alburts Wavetrap (b0172.1)	(D) Monthly Additions S. Akron - Berks Rebuild (b0074)	(E) Monthly Additions Susq-Rose CWIP (b0487)	(F) Monthly Additions Susq-Rose PIS (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) Hosensack Wavetrap Amount (B x G)	(J) Alburts Wavetrap Amount (C x G)	(K) S. Akron - Berks Rebuild Amount (D x G) (b0074)	(L) Susq-Rose CWIP Amount (E x G) (b0487)	(M) Susq-Rose PIS Amount (F x G) (b0487)	(N) Other Plant In Service (H / 12)
CWIP Balance Dec (prior yr.)							12							
Jan							11.5	-	-	-	-	-	-	-
Feb							10.5	-	-	-	-	-	-	-
Mar							9.5	-	-	-	-	-	-	-
Apr							8.5	-	-	-	-	-	-	-
May							7.5	-	-	-	-	-	-	-
Jun							6.5	-	-	-	-	-	-	-
Jul							5.5	-	-	-	-	-	-	-
Aug							4.5	-	-	-	-	-	-	-
Sep							3.5	-	-	-	-	-	-	-
Oct							2.5	-	-	-	-	-	-	-
Nov							1.5	-	-	-	-	-	-	-
Dec							0.5	-	-	-	-	-	-	-
Total														
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

10 May Year 3 Post results of Step 9 on PJM web site
 \$ - 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)
 \$ -

(O) Hosensack Wavetrap (I / 12) (b0171.2)	(P) Alburis Wavetrap (J / 12) (b0172.1)	(Q) S. Akron - Berks Rebuild (K / 12) (b0074)	(R) Susq-Rose CWIP (L / 12) (b0487)	(S) Susq-Rose PIS (M / 12) (b0487)	Total
-	-	8,565	250,168	46,922	-
-	-	4,393	79,062	-	-
-	-	13,760,838	202,423	-	-
-	-	(55,594)	118,724	-	-
53,472	33,535	10,833,238	150,330	-	-
363	308	150,945	131,093	-	-
1	616	45,277	135,685	-	-
-	-	-	107,953	-	-
-	-	-	83,964	-	-
-	-	-	59,974	-	-
-	-	-	35,984	-	-
-	-	-	11,995	-	-
53,835	34,459	24,747,663	1,414,276	-	-
53,835	34,459	24,747,663	-	-	37,136,710
4.51	4.56	3.52	1,414,276	-	1,414,276
			6.40	-	

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
3	A	Formula Line		
4	B	144	Net Plant Carrying Charge without Depreciation	23.5707%
5	C		Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A	24.4217% 0.8510%
6	FCR if a CIAC			
7	D	138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	8.4703%

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

Details		Susquehanna - Roseland CWP (b0487)				Susquehanna - Roseland PIS (b0487)				Rosessack Wevetran (b0717.2)				Alburia Wevetran (b072.1)				S. Akron - Berks Rebuild (b0074)						
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes	42.00		Yes	42.00		Yes	42.00		Yes	42.00		Yes	42.00								
12	Useful life of the project	Life																						
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	156		No	156		No	156		No	156		No	156								
14	Input the allowed increase in ROE	Increased ROE (Basis Points)																						
15	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	12.84% ROE	23.5707%			23.5707%			23.5707%			23.5707%			23.5707%									
16	Line 14 plus (line 5 times line 15)/100	FCR for this Project	24.6344%			24.6344%			23.5707%			23.5707%			23.5707%									
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified	Investment	3,030,752						86,227			55,569			35,028,219									
18	Line 17 divided by line 12	Annual Depreciation Exp	72,161						2,053			1,323			834,005									
19	Month in which project is placed in service (e.g. Jan=1)	Month in Service or Month for CWP	6.49						4.51			4.56			3.52									
20	W 12.84 % ROE	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit			
21	W increased ROE	2008	3,030,752		3,030,752	392,855					86,227	1,463	84,774	15,594	55,569	931	54,638	9,990	35,028,219	599,230	34,438,989	7,000,757	7,419,226	
22	W 12.84 % ROE	2009																						
23	W 12.84 % ROE	2009																						
24	W increased ROE	2009																						
25	W 12.84 % ROE	2010																						
26	W increased ROE	2010																						
27	W 12.84 % ROE	2011																						
28	W increased ROE	2011																						
29	W 12.84 % ROE	2012																						
30	W increased ROE	2012																						
31	W 12.84 % ROE	2013																						
32	W increased ROE	2013																						
33	W 12.84 % ROE	2014																						
34	W increased ROE	2014																						
35	W 12.84 % ROE	2015																						
36	W increased ROE	2015																						
37	W 12.84 % ROE	2016																						
38	W increased ROE	2016																						
39	W 12.84 % ROE	2017																						
40	W increased ROE	2017																						
41	W 12.84 % ROE	2018																						
42	W increased ROE	2018																						
43	W 12.84 % ROE	2019																						
44	W increased ROE	2019																						
45	W 12.84 % ROE	2020																						
46	W increased ROE	2020																						
47	W 12.84 % ROE	2021																						
48	W increased ROE	2021																						
49	W 12.84 % ROE	2022																						
50	W increased ROE	2022																						
51	W 12.84 % ROE	2023																						
52	W increased ROE	2023																						
53	W 12.84 % ROE	2024																						
54	W increased ROE	2024																						
55	W 12.84 % ROE	2025																						
56	W increased ROE	2025																						
57	W 12.84 % ROE	2026																						
58	W increased ROE	2026																						
59	W 12.84 % ROE	2027																						
60	W increased ROE	2027																						
61																								
62																								

On the formulas used in the Columns for lines 22+ are as follows

For Plant in service: (first year means first year the project is placed in service)
 "Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year
 "Depreciation" is the annual depreciation in line 18 divided by twelve minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13
 "Ending" is "Beginning" less "Depreciation"
 Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

For CWIP:
 Beginning is the line 17 for that year
 Depreciation is not used
 Ending is the same as Beginning
 Revenue is Ending times line 16 for the current year

PPL Electric Utilities Corporation

Attachment 8 - Company Exhibit - Securitization Worksheet

Line #				
	Prepayments			
36	Less Prepayments on Securitization Bonds	13,708	(See FM 1, note to page 110, line 57)	
	Administrative and General Expenses			
52	Less Administrative and General Expenses on Securitization Bonds	220,151	(See FM 1, note to page 114, line 4)	
	Taxes Other Than Income			
78	Less Taxes Other Than Income on Securitization Bonds	20,777	(See FM 1, note to page 114, line 14)	
	Long Term Interest			
81	Less LTD Interest on Securitization Bonds	35,071,491	(See FM 1, note to page 114, lines 62 + 63)	
	Capitalization			
92	Less LTD on Securitization Bonds	304,969,223	(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

Account Number	Plant Type	Applied Deprec. Rate (%)
Transmission		
350.4	Land Rights	1.22
352	Structures and Improvements	1.62
353	Station Equipment	1.88
354	Towers and Fixtures	1.37
354.2	Towers and Fixtures - Clearing Land and Rights of Way	1.07
355	Poles and Fixtures	1.77
355.2	Poles and Fixtures - Clearing Land and Rights of Way	1.06
356	Overhead Conductors and Devices	1.24
357	Underground Conduit	2.26
358	Underground Conductors and Devices	2.40
359	Roads and Trails	1.41
General		
389.4	Land Rights	2.75
390.2	Structures and Improvements - Buildings	3.27
390.4	Structures and Improvements - Air Conditioning	2.87
391.2	Office Furniture and Equipment - Furniture	5.71
391.4	Office Furniture and Equipment - Mechanical Equipment	8.75
391.6	Office Furniture and Equipment - Computer Equipment - General	51.54
391.8	Office Furniture and Equipment - Computer Equipment - Power Mgt System	
392.1	Transportation Equipment - 5 Years	22.31
392.2	Transportation Equipment - 8 Years	16.31
392.3	Transportation Equipment - 10 Years	13.61
392.4	Transportation Equipment - Trailers	7.54
392.5	Transportation Equipment - 15 Years	8.94
392.6	Transportation Equipment - 20 Years	6.81
393	Store Equipment	7.35
394	Tools, Shop and Garage Equipment - Distribution Line Crews	7.31
394.2	Tools, Shop and Garage Equipment - Tools	9.04
394.4	Tools, Shop and Garage Equipment - Construction Department	6.44
394.6	Tools, Shop and Garage Equipment - Other	5.97
394.8	Tools, Shop and Garage Equipment - Garage Tools Support	6.11
395	Laboratory Equipment	4.89
396	Power Operated Equipment	6.74
397	Communication Equipment	11.87
398	Miscellaneous Equipment	9.79

Source: 2007 Form No. 1, page 337, column e.