PPL ELECTRIC UTILITIES CORPORATION

ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

DOCKET NO. M-110500.F2026ADR

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EXECUTIVE SUMMARY

This report is prepared by PPL Electric Utilities Corporation ("PPL Electric") in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with these requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2023, December 31, 2024 and December 31, 2025; a calculation of remaining life depreciation accrual rates as of December 31, 2025; the 2025 retirements expressed as a percent of the original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2026, based on experience for the period 2021 through 2025, and an explanation of exclusions from the experienced net salvage.

The survivor curves presented herein were based on an updated service life study incorporating statistical analyses of data through 2021. The prior service life study was based on data through December 31, 2016. The same methods of depreciation are used in this report as were used in previous Annual Depreciation Reports submitted by PPL Electric during the period 2003 through 2024.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function as of December 31, 2023, December 31, 2024 and December 31, 2025. The annual accrual amounts, as summarized, are presented as a percent of original cost for each function and for the total Company.

The composite annual depreciation accrual rate for Intangible Plant decreased slightly from December 31, 2023 to December 31, 2024 due to low growth and the resulting higher reserve to plant ratio. During the period from December 31, 2024 to December 31, 2025, reclassification of the Intangible Plant assets was completed to comply with the requirements of FERC Order 898 so the plant value is zero. The composite rate for Transmission Plant from December 31, 2023 to December 31, 2024 is basically unchanged. The composite rate increased from December 31, 2024 to December 31, 2025 due to growth and the transfer in of some Intangible Plant assets. The composite annual accrual rate for Distribution Plant is basically unchanged from December 31, 2023 to December 31, 2024. The composite rate increased from December 31, 2024 to December 31, 2025 due to high growth and the transfer in of some Intangible Plant assets. The composite rate for General Plant decreased from December 31, 2023 to December 31, 2024 due to low growth and the resulting higher reserve to plant ratio. The composite rate decreased from December 31, 2024 to December 31, 2025 due to the transfer in of some Intangible Plant assets and retirements of the older assets which creates a lower reserve to plant ratio.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account as of December 31, 2025. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2025. A review of any unusual entries is set forth in the section “2025 Plant and Reserve Activity,” beginning on page 7. Table 5 sets forth the net salvage accruals for 2026, as determined by the 5-year amortization of the experience during the prior 5-year period 2021 through 2025.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2025 and are based on the straight line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2025 are set forth in column 7 of Table 2. The annual accrual rate equals the annual accrual amount in column 6 divided by the original cost in column 3 of Table 2.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2025, the book reserve by plant account is allocated among vintages in proportion to the calculated accrued depreciation. Descriptions of the derivation of remaining life accruals at a given point in time for all vintages calculated by the average service life (ASL) procedure follow. An example of the calculation is set forth on pages 5 through 7.

For all vintages, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life (expectancy) of the vintage. The average remaining life is derived directly from the estimated future survivor curve in accordance with the average service life procedure.

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

For certain General Plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 364.40 POLES, TOWERS AND FIXTURES - POLES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1926	87.58	80	88			
1927	17,015.02	15,344	17,015			
1928	29,571.60	26,437	29,572			
1929	17,003.26	15,068	17,003			
1930	22,252.34	19,550	22,252			
1931	17,870.00	15,563	17,870			
1932	3,968.94	3,427	3,969			
1933	6,989.58	5,983	6,990			
1934	8,813.02	7,480	8,813			
1935	9,373.93	7,886	9,374			
1936	7,265,638.70	6,059,543	7,265,639			
1937	217,604.91	179,940	217,605			
1938	110,419.98	90,505	110,420			
1939	129,817.19	105,458	129,817			
1940	155,027.94	124,839	155,028			
1941	229,273.94	182,961	229,274			
1942	121,477.79	96,056	121,478			
1943	204,648.63	160,371	204,649			
1944	777,550.86	603,659	777,551			
1945	437,701.79	336,632	437,702			
1946	751,713.34	572,670	751,713			
1947	913,628.47	689,378	913,628			
1948	426,642.42	318,817	426,642			
1949	314,766.47	232,871	314,766			
1950	346,183.57	253,597	346,184			
1951	534,995.27	387,920	534,995			
1952	752,303.11	539,883	752,303			
1953	635,008.45	450,856	629,756	5,252	15.96	329
1954	627,260.01	440,562	615,377	11,883	16.37	726
1955	1,179,419.13	819,378	1,144,508	34,911	16.79	2,079
1956	1,167,339.86	802,068	1,120,329	47,011	17.21	2,732
1957	1,084,439.89	736,823	1,029,195	55,245	17.63	3,134
1958	985,504.29	661,904	924,548	60,956	18.06	3,375
1959	1,482,272.32	983,695	1,374,026	108,246	18.50	5,851
1960	1,390,848.03	912,146	1,274,087	116,761	18.93	6,168
1961	1,581,306.10	1,024,402	1,430,886	150,420	19.37	7,766
1962	1,578,532.84	1,009,693	1,410,340	168,193	19.82	8,486
1963	2,302,827.38	1,454,558	2,031,728	271,099	20.26	13,381
1964	2,416,711.24	1,506,264	2,103,951	312,760	20.72	15,095
1965	2,908,226.33	1,788,821	2,498,627	409,599	21.17	19,348
1966	3,040,870.36	1,844,987	2,577,080	463,790	21.63	21,442
1967	3,770,033.96	2,255,838	3,150,957	619,077	22.09	28,025
1968	3,839,452.81	2,264,586	3,163,176	676,277	22.56	29,977
1969	5,460,137.19	3,173,814	4,433,187	1,026,950	23.03	44,592
1970	4,955,991.15	2,837,553	3,963,497	992,494	23.51	42,216
1971	5,464,505.39	3,080,997	4,303,540	1,160,965	23.99	48,394
1972	7,458,989.19	4,140,410	5,783,329	1,675,660	24.47	68,478
1973	12,312,089.07	6,724,617	9,392,952	2,919,137	24.96	116,953
1974	9,666,823.02	5,193,694	7,254,557	2,412,266	25.45	94,785
1975	10,392,294.01	5,489,002	7,667,044	2,725,250	25.95	105,019
1976	11,588,728.12	6,015,593	8,402,587	3,186,141	26.45	120,459
1977	11,439,691.98	5,834,243	8,149,277	3,290,415	26.95	122,093
1978	12,372,773.07	6,195,419	8,653,768	3,719,005	27.46	135,434
1979	12,190,164.09	5,988,662	8,364,970	3,825,194	27.98	136,712

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 364.40 POLES, TOWERS AND FIXTURES - POLES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1980	11,911,896.79	5,741,534	8,019,781	3,892,116	28.49	136,613
1981	10,370,932.68	4,900,784	6,845,420	3,525,513	29.01	121,528
1982	10,269,213.98	4,753,722	6,640,004	3,629,210	29.54	122,857
1983	10,222,562.73	4,633,581	6,472,191	3,750,372	30.07	124,721
1984	13,287,110.35	5,894,694	8,233,715	5,053,395	30.60	165,144
1985	13,804,004.57	5,988,453	8,364,678	5,439,327	31.14	174,673
1986	15,980,150.18	6,775,584	9,464,143	6,516,007	31.68	205,682
1987	17,142,409.02	7,096,957	9,913,037	7,229,372	32.23	224,306
1988	15,914,288.65	6,429,373	8,980,555	6,933,734	32.78	211,523
1989	15,891,309.30	6,261,176	8,745,617	7,145,692	33.33	214,392
1990	17,310,294.45	6,647,153	9,284,750	8,025,544	33.88	236,881
1991	18,394,527.27	6,876,242	9,604,742	8,789,785	34.44	255,220
1992	17,621,538.94	6,404,548	8,945,880	8,675,659	35.01	247,805
1993	20,008,360.78	7,068,354	9,873,084	10,135,277	35.57	284,939
1994	19,401,380.96	6,652,928	9,292,817	10,108,564	36.14	279,706
1995	20,240,548.33	6,730,994	9,401,860	10,838,688	36.71	295,252
1996	15,820,693.55	5,094,263	7,115,672	8,705,022	37.29	233,441
1997	17,037,370.75	5,309,526	7,416,352	9,621,019	37.86	254,121
1998	15,627,532.00	4,705,294	6,572,360	9,055,172	38.44	235,566
1999	20,956,668.36	6,084,978	8,499,504	12,457,164	39.03	319,169
2000	22,918,057.15	6,412,931	8,957,589	13,960,468	39.61	352,448
2001	20,693,521.80	5,568,420	7,777,975	12,915,547	40.20	321,282
2002	28,947,988.80	7,484,503	10,454,362	18,493,627	40.78	453,497
2003	22,670,074.76	5,618,098	7,847,365	14,822,710	41.37	358,296
2004	22,099,601.58	5,239,595	7,318,672	14,780,930	41.96	352,262
2005	22,403,909.19	5,067,316	7,078,032	15,325,877	42.56	360,100
2006	31,384,864.16	6,761,869	9,444,986	21,939,878	43.15	508,456
2007	29,390,855.44	6,011,899	8,397,427	20,993,428	43.75	479,850
2008	29,143,552.99	5,648,603	7,889,975	21,253,578	44.34	479,332
2009	31,306,602.94	5,726,291	7,998,489	23,308,114	44.94	518,650
2010	37,275,769.00	6,411,432	8,955,495	28,320,274	45.54	621,877
2011	54,486,011.42	8,777,152	12,259,935	42,226,076	46.14	915,173
2012	61,741,288.53	9,272,307	12,951,568	48,789,721	46.74	1,043,854
2013	54,550,131.49	7,587,378	10,598,058	43,952,073	47.35	928,238
2014	48,734,607.38	6,246,802	8,725,540	40,009,067	47.95	834,391
2015	47,351,935.64	5,544,438	7,744,477	39,607,459	48.56	815,640
2016	47,682,046.31	5,062,880	7,071,836	40,610,210	49.16	826,082
2017	45,008,257.56	4,279,835	5,978,078	39,030,180	49.77	784,211
2018	39,015,397.93	3,277,293	4,577,726	34,437,672	50.38	683,558
2019	67,679,391.27	4,934,504	6,892,521	60,786,870	50.99	1,192,133
2020	52,176,144.15	3,225,529	4,505,422	47,670,722	51.60	923,851
2021	31,053,916.94	1,569,776	2,192,665	28,861,252	52.22	552,686
2022	77,537,911.43	3,058,871	4,272,635	73,265,276	52.83	1,386,812
2023	43,414,932.72	1,223,433	1,708,892	41,706,041	53.45	780,281
2024	77,430,619.72	1,309,352	1,828,905	75,601,715	54.07	1,398,219
2025	101,056,639.51	569,959	796,119	100,260,521	54.69	1,833,251
	1,611,481,402.38	336,623,107	468,580,525	1,142,900,877		25,251,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.30 1.57

2025 PLANT AND RESERVE ACTIVITY

Table 3 and Table 4, shown on pages 13 through 17 present summaries by account of the plant and reserve accounting activity for 2025. Table 3 sets forth the original cost as of December 31, 2024, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2025; and the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 390.20, Structures and Improvements, were due to a full retirement of the Allentown General Office complex. The high percentage retirements for Account 391.1, Office Furniture and Equipment – RF Mesh AMR Computer Equipment, Account 391.20, Office Furniture and Equipment – Furniture; Account 391.40, Office Furniture and Equipment – Equipment, Account 393.00, Stores Equipment, Account 394.00, Tools, and Work Equipment – L&S Line Crews and Account 395.00, Laboratory Equipment were due to the need to retire high levels of surviving vintages which are fully amortized. The high retirements in Account 392.30, Transportation Equipment – Heavy Duty Trucks, were due to the need to upgrade older assets. The plant balances in Account 391.60, Office Furniture and Equipment – Computers and Account 397.00, Communication Equipment were transferred to new FERC Order 898 accounts. The high additions for many accounts were due to the continued expansion throughout the system.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2025; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2025; and the book reserve as a percent of the plant balance as of December 31, 2025.

AMORTIZATION OF NET SALVAGE

The 2026 amortization amounts for net negative salvage of $57,856,155 based on the experienced net salvage during the 5-year period 2021 through 2025. The calculation of the amortization amount by function is set forth in Table 5 shown on page 18. The tabulation sets forth the cost of removal, gross salvage, net salvage and the amortization amount, which is one-fifth of the total net salvage for the 5-year period.

In 2025, PPL Electric experienced no retirements that were incurred under unusual or extraordinary circumstances and, therefore, it submits no such retirements for Commission Staff review.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2023, DECEMBER 31, 2024 AND DECEMBER 31, 2025

	2023	2024	2025
NONDEPRECIABLE PLANT			
ORGANIZATION	476,251.80	476,251.80	476,251.80
FRANCHISES AND CONSENTS	147,083.87	147,083.87	147,083.87
INTANGIBLE PLANT - LICENSES	46,959.00	46,959.00	46,959.00
LAND	74,518,046.47	80,174,359.66	83,068,060.19
INTANGIBLE PLANT			
ORIGINAL COST (DEPRECIABLE)	399,838,339.36	406,217,392.63	0.00
BOOK ACCRUED DEPRECIATION	130,951,890	161,135,396	0
BOOK RESERVE % OF O.C.	32.75%	39.67%	0.00%
ORIGINAL COST DEPRECIATED	268,886,449	245,081,996	0
ANNUAL DEPRECIATION EXPENSE	40,477,774	40,934,155	0
ANNUAL % OF O.C.	10.12%	10.08%	0.00%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	7,862,256,483.09	8,339,191,092.03	9,081,332,780.96
BOOK ACCRUED DEPRECIATION	1,064,279,999	1,177,400,404	1,285,073,738
BOOK RESERVE % OF O.C.	13.54%	14.12%	14.15%
ORIGINAL COST DEPRECIATED	6,797,976,485	7,161,790,688	7,796,259,043
ANNUAL DEPRECIATION EXPENSE	138,092,274	146,000,162	187,136,187
ANNUAL % OF O.C.	1.76%	1.75%	2.06%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	6,882,906,149.41	7,277,531,873.68	7,787,796,294.93
BOOK ACCRUED DEPRECIATION	2,249,578,727	2,359,090,224	2,464,210,543
BOOK RESERVE % OF O.C.	32.68%	32.42%	31.64%
ORIGINAL COST DEPRECIATED	4,633,327,423	4,918,441,649	5,323,585,749
ANNUAL DEPRECIATION EXPENSE	131,889,792	140,186,458	166,561,907
ANNUAL % OF O.C.	1.92%	1.93%	2.14%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	830,844,202.29	837,410,906.87	998,614,638.90
BOOK ACCRUED DEPRECIATION	387,362,586	411,130,049	424,915,556
BOOK RESERVE % OF O.C.	46.62%	49.10%	42.55%
ORIGINAL COST DEPRECIATED	443,481,616	426,280,860	573,699,081
ANNUAL DEPRECIATION EXPENSE	50,615,473	45,839,808	71,830,463
ANNUAL % OF O.C.	6.09%	5.47%	7.19%
TOTAL COMPANY			
ORIGINAL COST	16,051,033,515.29	16,941,195,919.54	17,867,743,714.79
BOOK ACCRUED DEPRECIATION	3,832,173,202	4,108,756,073	4,174,199,837
BOOK RESERVE % OF O.C.	23.87%	24.25%	23.36%
ORIGINAL COST DEPRECIATED	12,143,671,973	12,751,595,193	13,693,543,873
ANNUAL DEPRECIATION EXPENSE	361,075,313	372,960,583	425,528,557
ANNUAL % OF O.C.	2.25%	2.20%	2.38%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	80-S4	260,803,212.54	69,895,136	190,908,077	3,142,413	1.20	60.8
351.1	COMPUTER HARDWARE	5-SQ	18,037,525.06	6,460,997	11,576,528	4,659,128	25.83	2.5
351.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	30,529,753.07	17,030,335	13,499,418	5,456,608	17.87	2.5
	10-YEAR ASSETS	10-SQ	6,463,654.54	6,417,738	45,917	18,367	0.28	2.5
	15-YEAR ASSETS	15-SQ	18,434,778.32	589,881	17,844,897	1,230,683	6.68	14.5
	TOTAL ACCOUNT 351.2		55,428,185.93	24,037,954	31,390,232	6,705,658	12.10	4.7
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,017,178.38	997,419	19,759	1,363	0.13	14.5
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	227,837,292.13	29,015,306	198,821,986	20,233,414	8.88	9.8
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	29,686,962.54	5,896,911	23,790,052	1,565,870	5.27	15.2
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196,680.34	28,286	168,394	12,184	6.19	13.8
352	STRUCTURES AND IMPROVEMENTS	65-R2	312,739,106.54	38,968,821	273,770,286	4,839,087	1.55	56.6
353	STATION EQUIPMENT	44-R1.5	2,895,948,296.85	492,827,074	2,403,121,223	65,257,305	2.25	36.8
354	TOWERS AND FIXTURES	75-R3	2,896,597,358.91	352,257,360	2,544,339,999	39,794,888	1.37	63.9
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,300,026.05	7,835,534	3,464,492	83,653	0.74	41.4
355	POLES AND FIXTURES	45-R0.5	379,091,684.58	7,728,768	371,362,917	9,665,997	2.55	38.4
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,571,548.92	5,443,825	7,127,724	129,631	1.03	55.0
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,828,740,027.37	203,933,524	1,624,806,503	28,340,613	1.55	57.3
357	UNDERGROUND CONDUIT	60-S4	32,422,242.36	7,334,938	25,087,304	499,653	1.54	50.2
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343,105.24	28,531,784	83,811,321	2,139,044	1.90	39.2
359	ROADS AND TRAILS	80-R4	6,572,347.22	3,880,101	2,692,246	66,286	1.01	40.6
	TOTAL TRANSMISSION PLANT		**9,081,332,780.96**	**1,285,073,738**	**7,796,259,043**	**187,136,187**	**2.06**	**41.7**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	80-R4	80,632,342.14	40,401,189	40,231,153	756,912	0.94	53.2
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	67,779,596.72	20,073,554	47,706,043	880,295	1.30	54.2
362	STATION EQUIPMENT	53-R2	920,212,081.76	225,475,971	694,736,111	16,605,879	1.80	41.8
363	ENERGY STORAGE EQUIPMENT	15-L3	6,302.11	2,344	3,958	453	7.19	8.7
363.1	COMPUTER HARDWARE	5-SQ	17,842,506.30	10,596,220	7,246,286	3,589,670	20.12	2.0
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698,698.88	3,544,425	11,154,274	3,074,025	20.91	3.6
363.2	COMPUTER SOFTWARE							
	5-YEAR ASSETS	5-SQ	25,139,090.97	16,109,817	9,029,274	4,476,408	17.81	2.0
	15-YEAR ASSETS	15-SQ	12,861,285.37	2,357,902	10,503,383	840,271	6.53	12.5
	CLOUD - 5-YEAR ASSETS	5-SQ	2,688,423.42	845,689	1,842,734	539,586	20.07	3.4
	TOTAL ACCOUNT 363.2		40,688,799.76	19,313,408	21,375,391	5,856,265	14.39	3.7

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
363.3	COMMUNICATION EQUIPMENT	15-SQ		7,999,756.25	5,588,152	2,411,604	457,804	5.72	5.3
363.31	COMMUNICATION EQUIPMENT - RF	20-S2		1,700,126.22	362,143	1,337,983	110,435	6.50	12.1
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2		15,033,420.04	1,966,663	13,066,757	1,025,494	6.82	12.7
363.33	COMMUNICATION EQUIPMENT - SE	25-R2		7,180,985.45	2,039,215	5,141,770	509,043	7.09	10.1
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5		17,418,756.58	1,687,792	15,730,965	1,434,329	8.23	11.0
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5		3,012,391.27	125,970	2,886,421	179,588	5.96	16.1
364.2	POLES, TOWERS AND FIXTURES - TOWERS	70-R3		23,393,359.73	9,834,272	13,559,088	287,918	1.23	47.1
364.4	POLES, TOWERS AND FIXTURES - POLES	55-R0.5		1,611,481,402.38	468,580,525	1,142,900,877	25,251,018	1.57	45.3
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3		153,513.71	82,347	71,167	1,769	1.15	40.2
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3		36,302,538.98	21,002,776	15,299,763	368,419	1.01	41.5
365	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5		1,656,778,249.90	362,681,606	1,294,096,644	27,784,414	1.68	46.6
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2		14,336.89	706	13,631	699	4.88	19.5
366	UNDERGROUND CONDUIT	70-R3		314,477,585.19	86,547,236	227,930,349	4,166,206	1.32	54.7
367	UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5		864,165,174.91	284,022,786	580,142,389	13,514,593	1.56	42.9
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ		401,972,346.37	132,704,185	269,268,161	13,777,845	3.43	19.5
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ		307,997,437.71	111,367,564	196,629,874	7,029,015	2.28	28.0
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ		53,164.34	32,437	20,727	1,825	3.43	11.4
369	SERVICES	60-R2		825,300,278.04	416,838,149	408,462,129	9,195,704	1.11	44.4
370.2	METERS - AMR	15-SQ		40,199,492.47	8,992,346	31,207,146	6,153,655	15.31	5.1
370.4	METERS - SMART METERS	15-SQ		7,116,854.14	709,116	6,407,738	498,632	7.01	12.9
370.5	METERS - RF MESH AMR	15-SQ		290,088,996.37	146,909,131	143,179,865	18,980,480	6.54	7.5
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3		319,228.36	218,312	100,916	10,528	3.30	9.6
371.4	AREA LIGHTING FIXTURES	25-L0.5		14,447,197.33	7,581,849	6,865,348	373,046	2.58	18.4
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5		199,329,374.63	74,928,154	124,401,221	4,685,949	2.35	26.5
	TOTAL DISTRIBUTION PLANT			**7,787,796,294.93**	**2,464,210,543**	**5,323,585,749**	**166,561,907**	**2.14**	**32.0**
	GENERAL PLANT								
387.3	ENERGY STORAGE EQUIPMENT	15-L3		621,594.95	231,271	390,324	44,659	7.18	8.7
389.4	LAND RIGHTS	75-R4		1,993.78	224	1,770	115	5.77	15.4
390.2	STRUCTURES AND IMPROVEMENTS								
	BUILDINGS - MAJOR	50-S0.5	*	340,546,544.49	97,277,160	243,269,384	16,821,192	4.94	14.5
	BUILDINGS - MINOR	45-R3		6,230,889.24	1,512,033	4,718,856	217,153	3.49	21.7
	TOTAL ACCOUNT 390.2			346,777,433.73	98,789,193	247,988,240	17,038,345	4.91	14.6
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1		37,273,118.69	1,347,027	35,926,092	2,018,007	5.41	17.8
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	5-SQ		4.49	4	0	0	0.00	0.0
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		23,539,899.67	12,393,035	11,146,865	1,682,834	7.15	6.6
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		4,130,967.92	1,877,644	2,253,324	331,395	8.02	6.8
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3		3,894,816.40	2,950,852	943,964	193,895	4.98	4.9
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5		18,296,240.45	11,591,257	6,704,983	1,400,609	7.66	4.8
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4		111,547,292.01	71,146,566	40,400,726	6,217,854	5.57	6.5
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	25-L2		10,384,998.11	5,376,142	5,008,856	344,301	3.32	14.5
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3		2,975,736.64	2,022,736	953,001	133,054	4.47	7.2
393.0	STORES EQUIPMENT	25-SQ		2,493,465.11	1,336,761	1,156,704	91,826	3.68	12.6
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ		2,371,042.68	2,249,991	121,052	121,051	5.11	1.0
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		10,506,736.46	846,022	9,660,714	528,951	5.03	18.3
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ		1,083,675.27	952,255	131,420	87,613	8.08	1.5
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		30,644,448.73	18,777,353	11,867,096	1,425,426	4.65	8.3
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		2,436,412.06	1,448,213	988,199	127,988	5.25	7.7
395.0	LABORATORY EQUIPMENT	20-SQ		3,682,135.42	3,062,325	619,810	131,986	3.58	4.7
396.0	POWER OPERATED EQUIPMENT	15-S4		1,425,346.05	1,098,086	327,260	109,113	7.66	3.0
397.1	COMPUTER EQUIPMENT	5-SQ		26,089,840.98	16,492,970	9,596,871	4,014,482	15.39	2.4

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
397.2	SOFTWARE							
	5-YEAR ASSETS	5-SQ	62,304,967.91	41,804,292	20,500,676	9,600,506	15.41	2.1
	10-YEAR ASSETS	10-SQ	11,350,612.15	8,981,886	2,368,726	582,092	5.13	4.1
	15-YEAR ASSETS	15-SQ	48,608,087.45	16,437,848	32,170,239	2,893,212	5.95	11.1
	TOTAL ACCOUNT 397.2		122,263,667.51	67,224,026	55,039,641	13,075,810	10.69	4.2
397.27	SOFTWARE - CLOUD							
	5-YEAR ASSETS	5-SQ	56,016,569.05	28,344,913	27,671,656	10,554,220	18.84	2.6
	10-YEAR ASSETS	10-SQ	59,364,148.13	26,211,443	33,152,705	5,582,382	9.40	5.9
	15-YEAR ASSETS	15-SQ	108,573,621.21	42,024,133	66,549,488	5,778,966	5.32	11.5
	TOTAL ACCOUNT 397.27		223,954,338.39	96,580,489	127,373,849	21,915,568	9.79	5.8
397.3	COMMUNICATION EQUIPMENT	15-SQ	7,077,110.67	4,845,137	2,231,974	341,862	4.83	6.5
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	5,142,322.73	2,275,977	2,866,346	453,719	8.82	6.3
	TOTAL GENERAL PLANT		**998,614,638.90**	**424,915,556**	**573,699,081**	**71,830,463**	**7.19**	**8.0**
TOTAL DEPRECIABLE PLANT			**17,867,743,714.79**	**4,174,199,837**	**13,693,543,873**	**425,528,557**	**2.38**	**32.2**
NONDEPRECIABLE PLANT								
301.0	ORGANIZATION		476,251.80					
302.0	FRANCHISES AND CONSENTS		147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46,959.00					
350.2	LAND		53,035,850.50					
360.2	LAND		22,788,755.89					
389.2	LAND		7,243,453.80					
TOTAL NONDEPRECIABLE PLANT			**83,738,354.86**					
TOTAL UTILITY PLANT			**17,951,482,069.65**					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

	DEPRECIABLE GROUP	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	INTANGIBLE PLANT						
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	188,414,536.21			(188,414,536.21)	0.00	0.00
303.8	CLOUD SOFTWARE	217,802,856.42			(217,802,856.42)	0.00	0.00
	TOTAL INTANGIBLE PLANT	**406,217,392.63**	**0.00**	**0.00**	**(406,217,392.63)**	**0.00**	
	TRANSMISSION PLANT						
350.4	LAND RIGHTS	252,276,418.37	9,287,300.89	804,339.17	43,832.45	260,803,212.54	0.32
351.1	COMPUTER HARDWARE	0.00	5,780,964.29	748,548.98	13,005,109.75	18,037,525.06	0.00
351.2	COMPUTER SOFTWARE						
	5-YEAR ASSETS	0.00	1,919,857.80	224,601.39	28,834,496.66	30,529,753.07	0.00
	10-YEAR ASSETS	0.00	17,897,221.51		(11,433,566.97)	6,463,654.54	0.00
	15-YEAR ASSETS	0.00	537,556.81		17,897,221.51	18,434,778.32	0.00
	TOTAL ACCOUNT 351.2	0.00	20,354,636.12	224,601.39	35,298,151.20	55,428,185.93	
351.3	COMMUNICATION EQUIPMENT	0.00	33,130.50	73,303.83	1,057,351.71	1,017,178.38	0.00
351.31	COMMUNICATION EQUIPMENT - OH	0.00	23,537,211.10	1,462,223.93	205,762,304.96	227,837,292.13	0.00
351.32	COMMUNICATION EQUIPMENT - SE	0.00	4,369,295.39	33,993.94	25,351,661.09	29,686,962.54	0.00
351.33	COMMUNICATION EQUIPMENT - UG	0.00			196,680.34	196,680.34	0.00
352	STRUCTURES AND IMPROVEMENTS	277,172,515.45	35,800,087.81	233,496.72		312,739,106.54	0.08
353	STATION EQUIPMENT	2,736,407,067.99	190,069,080.03	5,297,133.76	(25,230,717.41)	2,895,948,296.85	0.19
354	TOWERS AND FIXTURES	2,785,680,285.62	149,350,368.66	38,433,295.37		2,896,597,358.91	1.38
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,304,069.85		4,043.80		11,300,026.05	0.04
355	POLES AND FIXTURES	348,664,947.39	46,135,744.02	15,709,006.83		379,091,684.58	4.51
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	12,572,211.63		662.71		12,571,548.92	0.01
356	OVERHEAD CONDUCTORS AND DEVICES	1,764,273,131.09	281,413,690.46	11,184,489.22	(205,762,304.96)	1,828,740,027.37	0.63
357	UNDERGROUND CONDUIT	31,740,412.51	681,829.85			32,422,242.36	0.00
358	UNDERGROUND CONDUCTORS AND DEVICES	112,527,684.91	12,100.67		(196,680.34)	112,343,105.24	0.00
359	ROADS AND TRAILS	6,572,347.22				6,572,347.22	0.00
	TOTAL TRANSMISSION PLANT	**8,339,191,092.03**	**766,825,439.79**	**74,209,139.65**	**49,525,388.79**	**9,081,332,780.96**	
	DISTRIBUTION PLANT						
360.4	LAND RIGHTS	80,705,434.25	1,259.91	29,854.05	(44,497.97)	80,632,342.14	0.04
361	STRUCTURES AND IMPROVEMENTS	62,870,945.98	4,909,345.10	694.36		67,779,596.72	0.00
362	STATION EQUIPMENT	869,101,347.97	73,203,320.11	851,817.71	(21,240,768.61)	920,212,081.76	0.10
362.1	STATION EQUIPMENT - RF MESH	15,032,776.94			(15,032,776.94)	0.00	0.00
363	ENERGY STORAGE EQUIPMENT	621,594.95			(615,292.84)	6,302.11	0.00
363.1	COMPUTER HARDWARE	0.00	2,064,177.02	5,652,922.68	21,431,251.96	17,842,506.30	0.00
363.15	COMPUTER HARDWARE - SCADA	0.00			14,698,698.88	14,698,698.88	0.00
363.2	COMPUTER SOFTWARE						
	5-YEAR ASSETS	0.00	8,391,241.15	1,240,688.91	17,988,538.73	25,139,090.97	0.00
	15-YEAR ASSETS	0.00	12,861,285.37			12,861,285.37	0.00
	RF MESH - 5-YEAR	0.00		16,831.31	16,831.31	0.00	0.00
	CLOUD - 5-YEAR ASSETS	0.00	1,191,747.94		1,496,675.48	2,688,423.42	0.00
	TOTAL ACCOUNT 363.2	0.00	22,444,274.46	1,257,520.22	19,502,045.52	40,688,799.76	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

	DEPRECIABLE GROUP	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
363.3	COMMUNICATION EQUIPMENT	0.00	7,806.61		7,991,949.64	7,999,756.25	0.00
363.31	COMMUNICATION EQUIPMENT - RF	0.00			1,700,126.22	1,700,126.22	0.00
363.32	COMMUNICATION EQUIPMENT - SUB RF	0.00	643.10		15,032,776.94	15,033,420.04	0.00
363.33	COMMUNICATION EQUIPMENT - SE	0.00	759,859.40		6,421,126.05	7,180,985.45	0.00
363.35	COMMUNICATION EQUIPMENT - OH	0.00	9,333,514.07		8,085,242.51	17,418,756.58	0.00
363.36	COMMUNICATION EQUIPMENT - UG	0.00	1,322,266.48	92,259.08	1,782,383.87	3,012,391.27	0.00
364.2	POLES, TOWERS AND FIXTURES - TOWERS	22,881,307.99	513,247.04	1,195.30		23,393,359.73	0.01
364.4	POLES, TOWERS AND FIXTURES - POLES	1,508,635,174.31	106,990,658.89	4,144,430.82		1,611,481,402.38	0.27
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,513.71				153,513.71	0.00
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	35,852,392.21	450,146.77			36,302,538.98	0.00
365	OVERHEAD CONDUCTORS AND DEVICES	1,562,425,959.36	114,494,750.70	12,057,217.65	(8,085,242.51)	1,656,778,249.90	0.77
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1,700,126.22	14,336.89		(1,700,126.22)	14,336.89	0.00
366	UNDERGROUND CONDUIT	294,514,083.11	19,987,915.12	24,413.04		314,477,585.19	0.01
367	UNDERGROUND CONDUCTORS AND DEVICES	817,602,005.34	49,465,563.15	1,120,009.71	(1,782,383.87)	864,165,174.91	0.14
368.2	LINE TRANSFORMERS - OVERHEAD	383,710,070.39	26,634,462.31	8,372,186.33		401,972,346.37	2.18
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	278,273,971.85	31,379,026.44	1,655,560.58		307,997,437.71	0.59
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	47,573.69	8,074.88	2,484.23		53,164.34	5.22
369	SERVICES	806,982,957.89	18,827,853.86	510,533.71		825,300,278.04	0.06
370.2	METERS - AMR	40,199,492.47				40,199,492.47	0.00
370.4	METERS - SMART METERS	8,910,056.52			(1,793,202.38)	7,116,854.14	0.00
370.5	METERS - RF MESH AMR	288,866,416.73	1,222,579.64			290,088,996.37	0.00
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36				319,228.36	0.00
371.4	AREA LIGHTING FIXTURES	12,697,633.57	1,761,501.96	11,938.20		14,447,197.33	0.09
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	185,427,809.87	14,331,452.08	429,887.32		199,329,374.63	0.23
	TOTAL DISTRIBUTION PLANT	**7,277,531,873.68**	**500,128,035.99**	**36,214,924.99**	**46,351,310.25**	**7,787,796,294.93**	
	GENERAL PLANT						
387.3	ENERGY STORAGE EQUIPMENT	0.00			621,594.95	621,594.95	0.00
389.4	LAND RIGHTS	1,993.78				1,993.78	0.00
390.2	STRUCTURES AND IMPROVEMENTS	443,120,767.29	12,662,478.35	109,005,811.91		346,777,433.73	24.60
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	57,522,552.55	2,608,871.67	22,858,305.53		37,273,118.69	39.74
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	2,407,654.39		2,407,649.90		4.49	100.00
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	26,136,755.80	221,019.50	2,817,875.63		23,539,899.67	10.78
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,570,553.63	21,967.41	461,553.12		4,130,967.92	10.10
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	59,841,738.74			(59,841,738.74)	0.00	0.00
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,432,542.64		1,536,872.96	(853.28)	3,894,816.40	28.29
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	21,210,487.98		2,913,394.27	(853.26)	18,296,240.45	13.74
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	127,508,688.91	313.80	15,959,663.45	(2,047.25)	111,547,292.01	12.52
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	10,385,115.79			(117.68)	10,384,998.11	0.00
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,975,736.64				2,975,736.64	0.00
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,896.77		473,896.77		0.00	100.00
393	STORES EQUIPMENT	2,708,417.76		214,952.65		2,493,465.11	7.94
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,833,439.54		462,396.86		2,371,042.68	16.32
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	8,150,367.71	2,483,767.28	127,398.53		10,506,736.46	1.56
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675.27				1,083,675.27	0.00
394.6	TOOLS AND WORK EQUIPMENT - OTHER	31,172,446.56	97,611.39	390,995.96	(234,613.26)	30,644,448.73	1.25
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,301,897.79	150,031.55	15,517.28		2,436,412.06	0.67
395	LABORATORY EQUIPMENT	3,898,428.76	635.80	216,929.14		3,682,135.42	5.56
396	POWER OPERATED EQUIPMENT	1,425,346.05				1,425,346.05	0.00

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

	DEPRECIABLE GROUP	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
397	COMMUNICATION EQUIPMENT	17,051,448.37			(17,051,448.37)	0.00	0.00
397.1	COMPUTER EQUIPMENT	0.00	4,833,328.11	4,128,628.28	25,385,141.15	26,089,840.98	0.00
397.2	SOFTWARE						
	5-YEAR ASSETS	0.00	3,919,149.07	4,715,174.93	63,100,993.77	62,304,967.91	0.00
	10-YEAR ASSETS	0.00			11,350,612.15	11,350,612.15	0.00
	15-YEAR ASSETS	0.00			48,608,087.45	48,608,087.45	0.00
	TOTAL ACCOUNT 397.2	0.00	3,919,149.07	4,715,174.93	123,059,693.37	122,263,667.51	
397.27	SOFTWARE - CLOUD						
	5-YEAR ASSETS	0.00	17,026,860.82	8,557,170.27	47,546,878.50	56,016,569.05	0.00
	10-YEAR ASSETS	0.00			59,364,148.13	59,364,148.13	0.00
	15-YEAR ASSETS	0.00			108,573,621.21	108,573,621.21	0.00
	TOTAL ACCOUNT 397.27	0.00	17,026,860.82	8,557,170.27	215,484,647.84	223,954,338.39	
397.3	COMMUNICATION EQUIPMENT	0.00		925,036.35	8,002,147.02	7,077,110.67	0.00
398	MISCELLANEOUS EQUIPMENT	5,196,954.15	48,848.50	103,479.92		5,142,322.73	1.99
	TOTAL GENERAL PLANT	**837,410,906.87**	**44,074,883.25**	**178,292,703.71**	**295,421,552.49**	**998,614,638.90**	
	TOTAL DEPRECIABLE PLANT	**16,860,351,265.21**	**1,311,028,359.03**	**288,716,768.35**	**(14,919,141.10)**	**17,867,743,714.79**	
	INTANGIBLE AND NONPRECIABLE PLANT						
301	ORGANIZATION	476,251.80				476,251.80	0.00
302	FRANCHISES AND CONSENTS	147,083.87				147,083.87	0.00
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES	46,959.00				46,959.00	0.00
350.2	LAND	48,614,805.92	4,273,221.35		147,823.23	53,035,850.50	0.00
360.2	LAND	22,067,479.34	477,077.66		244,198.89	22,788,755.89	0.00
389.2	LAND	9,492,074.40		2,248,620.60		7,243,453.80	23.69
	TOTAL INTANGIBLE PLANT	**80,844,654.33**	**4,750,299.01**	**2,248,620.60**	**392,022.12**	**83,738,354.86**	
	TOTAL PLANT IN SERVICE	**16,941,195,919.54**	**1,315,778,658.04**	**290,965,388.95**	**(14,527,118.98)**	**17,951,482,069.65**	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUALS	RETIREMENTS	AMORTIZATION OF NET SALVAGE	GROSS SALVAGE	COST OF REMOVAL	MISCELLANEOUS DEBITS AND CREDITS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	INTANGIBLE PLANT									
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	87,300,110	5,007					(87,305,118)	0	0.00
303.8	CLOUD SOFTWARE	73,835,286						(73,835,286)	0	0.00
	TOTAL INTANGIBLE PLANT	**161,135,396**	**5,007**	**0**	**0**	**0**	**0**	**(161,140,404)**	**0**	
	TRANSMISSION PLANT									
350.4	LAND RIGHTS	67,709,785	2,989,691	804,339					69,895,136	26.80
351.1	COMPUTER HARDWARE	0	2,946,897	748,549				4,262,649	6,460,997	35.82
351.2	COMPUTER SOFTWARE									
	5-YEAR ASSETS	0	6,012,620	224,601				11,242,317	17,030,335	55.78
	10-YEAR ASSETS	0	457,238					5,960,500	6,417,738	99.29
	15-YEAR ASSETS	0	153,835					436,046	589,881	3.20
	TOTAL ACCOUNT 351.2	0	6,623,693	224,601	0	0	0	17,638,862	24,037,954	
351.3	COMMUNICATION EQUIPMENT	0	63,904	73,304				1,006,819	997,419	98.06
351.31	COMMUNICATION EQUIPMENT - OH	0	3,207,716	1,462,224		67,532	2,029,449	29,231,730	29,015,306	12.74
351.32	COMMUNICATION EQUIPMENT - SE	0	545,014	33,994			26,116	5,412,007	5,896,911	19.86
351.33	COMMUNICATION EQUIPMENT - UG	0	3,948					24,338	28,286	14.38
352	STRUCTURES AND IMPROVEMENTS	35,641,266	4,297,106	233,497	359,745	16,826	1,112,626		38,968,821	12.46
353	STATION EQUIPMENT	436,487,761	61,544,905	5,297,134	7,766,919	1,366,011	3,630,748	(5,410,640)	492,827,074	17.02
354	TOWERS AND FIXTURES	356,810,733	37,121,500	38,433,295	4,126,274	600,385	7,968,237		352,257,360	12.16
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,758,787	80,791	4,044					7,835,534	69.34
355	POLES AND FIXTURES	7,651,160	10,733,609	15,709,007	8,122,725	525,214	3,594,933		7,728,768	2.04
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	5,322,712	121,775	663					5,443,825	43.30
356	OVERHEAD CONDUCTORS AND DEVICES	222,726,415	25,527,093	11,184,489	7,852,741	2,624,926	14,381,431	(29,231,730)	203,933,524	11.15
357	UNDERGROUND CONDUIT	6,859,612	455,024		20,303		1		7,334,938	22.62
358	UNDERGROUND CONDUCTORS AND DEVICES	26,613,686	1,963,855		12,049		33,467	(24,338)	28,531,784	25.40
359	ROADS AND TRAILS	3,818,487	61,614						3,880,101	59.04
	TOTAL TRANSMISSION PLANT	**1,177,400,404**	**158,288,135**	**74,209,140**	**28,260,757**	**5,200,894**	**32,777,008**	**22,909,697**	**1,285,073,738**	
	DISTRIBUTION PLANT									
360.4	LAND RIGHTS	39,721,013	712,992	29,854	(112)		2,850		40,401,189	50.11
361	STRUCTURES AND IMPROVEMENTS	19,208,041	784,213	694	85,805	2,185	5,994		20,073,554	29.62
362	STATION EQUIPMENT	218,461,193	15,218,144	851,818	2,119,156	203,335	4,392,651	(5,281,389)	225,475,971	24.50
362.1	STATION EQUIPMENT - RF MESH	1,701,975	0					(1,701,976)	0	0.00
363	ENERGY STORAGE EQUIPMENT	200,662	331					(198,648)	2,344	37.19
363.1	COMPUTER HARDWARE	0	4,212,661	5,652,923				12,036,482	10,596,220	59.39
363.15	COMPUTER HARDWARE - SCADA	0	267,017					3,277,409	3,544,425	24.11
363.2	COMPUTER SOFTWARE									
	5-YEAR ASSETS	0	7,037,584	1,240,689				10,312,921	16,109,817	64.08
	15-YEAR ASSETS	0	859,279					1,498,624	2,357,902	18.33
	RF MESH - 5-YEAR	0	308	16,831				16,524	0	0.00
	CLOUD - 5-YEAR ASSETS	0	277,747					567,942	845,689	31.46
	TOTAL ACCOUNT 363.2	0	8,174,918	1,257,520	0	0	0	12,396,011	19,313,408	
363.3	COMMUNICATION EQUIPMENT	0	533,224				540	5,055,468	5,588,152	69.85
363.31	COMMUNICATION EQUIPMENT - RF	0	27,104					335,040	362,143	21.30
363.32	COMMUNICATION EQUIPMENT - SUB RF	0	264,687					1,701,976	1,966,663	13.08
363.33	COMMUNICATION EQUIPMENT - SE	0	108,352				71,750	2,002,613	2,039,215	28.40
363.35	COMMUNICATION EQUIPMENT - OH	0	205,466			(5)	588	1,482,918	1,687,792	9.69
363.36	COMMUNICATION EQUIPMENT - UG	0	37,579	92,259				180,651	125,970	4.18
364.2	POLES, TOWERS AND FIXTURES - TOWERS	9,544,406	270,817	1,195	23,399		3,155		9,834,272	42.04
364.4	POLES, TOWERS AND FIXTURES - POLES	466,585,922	23,112,284	4,144,431	12,036,769	556	29,010,575		468,580,525	29.08
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	80,712	1,635						82,347	53.64
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	20,664,617	341,990		(0)		3,831		21,002,776	57.85
365	OVERHEAD CONDUCTORS AND DEVICES	367,531,671	25,487,329	12,057,218	8,844,630	1,426	25,643,315	(1,482,918)	362,681,606	21.89
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	334,443	704		598			(335,040)	706	4.92
366	UNDERGROUND CONDUIT	83,077,199	4,029,644	24,413	334,805	20,107	890,107		86,547,236	27.52
367	UNDERGROUND CONDUCTORS AND DEVICES	272,948,263	12,685,172	1,120,010	993,157	1,152	1,304,298	(180,651)	284,022,786	32.87
368.2	LINE TRANSFORMERS - OVERHEAD	129,187,174	11,671,242	8,372,186	2,196,354	251,463	2,229,862		132,704,185	33.01
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	107,173,818	5,911,341	1,655,561	376,091	179	438,304		111,367,564	36.16
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	33,324	1,598	2,484					32,437	61.01

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2025

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUALS	RETIREMENTS	AMORTIZATION OF NET SALVAGE	GROSS SALVAGE	COST OF REMOVAL	MISCELLANEOUS DEBITS AND CREDITS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
369	SERVICES	409,811,583	8,680,185	510,534	176,997	(276)	1,319,806		416,838,149	50.51
370.2	METERS - AMR	6,312,173	2,679,966		207				8,992,346	22.37
370.4	METERS - SMART METERS	402,372	306,744						709,116	9.96
370.5	METERS - RF MESH AMR	127,383,890	19,235,430		1,195,877		906,066		146,909,131	50.64
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	209,036	9,276						218,312	68.39
371.4	AREA LIGHTING FIXTURES	7,304,426	302,114	11,938	154,215	642	167,610		7,581,849	52.48
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	71,212,311	4,438,377	429,887	7,997	2,567	303,210		74,928,154	37.59
	TOTAL DISTRIBUTION PLANT	**2,359,090,224**	**149,712,534**	**36,214,925**	**28,545,946**	**483,331**	**66,694,512**	**29,287,946**	**2,464,210,543**	
	GENERAL PLANT									
387.3	ENERGY STORAGE EQUIPMENT	0	32,622					198,648	231,271	37.21
389.4	LAND RIGHTS	119	105						224	11.23
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	189,943,659	16,137,952	109,005,812	887,731	43,216	120,410	902,857	98,789,193	28.49
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	22,280,835	1,803,461	22,858,306	36,404	1,000	20,299	103,932	1,347,027	3.61
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	2,407,347		2,407,650	152			155	4	89.09
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	14,009,301	1,197,446	2,817,876	4,319			(155)	12,393,035	52.65
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,053,923	287,632	461,553			2,358		1,877,644	45.45
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	32,027,908	995		33,261	1	738	(32,061,427)	0	0.00
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	4,277,212	210,513	1,536,873					2,950,852	75.76
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	13,238,257	1,270,136	2,913,394	(3,742)				11,591,257	63.35
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	81,594,339	5,810,670	15,959,663	(1,035,913)	737,134			71,146,566	63.78
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	5,075,472	300,670						5,376,142	51.77
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,848,952	179,473					(5,689)	2,022,736	67.97
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	464,949	3,259	473,897				5,689	0	0.00
393	STORES EQUIPMENT	1,433,436	118,277	214,953					1,336,761	53.61
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,569,865	142,523	462,397					2,249,991	94.89
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	502,972	469,068	127,399	1,381				846,022	8.05
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	898,071	54,184						952,255	87.87
394.6	TOOLS AND WORK EQUIPMENT - OTHER	17,632,858	1,538,245	390,996	(2,754)				18,777,353	61.27
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,345,370	118,361	15,517					1,448,213	59.44
395	LABORATORY EQUIPMENT	3,082,634	196,620	216,929					3,062,325	83.17
396	POWER OPERATED EQUIPMENT	1,028,208	69,878						1,098,086	77.04
397	COMMUNICATION EQUIPMENT	11,289,918			14,437			(11,304,356)	0	0.00
397.1	COMPUTER EQUIPMENT	0	4,859,302	4,128,628				15,762,296	16,492,970	63.22
397.2	SOFTWARE									
	5-YEAR ASSETS	0	10,250,080	4,715,175				36,269,387	41,804,292	67.10
	10-YEAR ASSETS	0	600,673					8,381,213	8,981,886	79.13
	15-YEAR ASSETS	0	2,707,008					13,730,840	16,437,848	33.82
	TOTAL ACCOUNT 397.2	0	13,557,761	4,715,175	0	0	0	58,381,439	67,224,026	
397.27	SOFTWARE - CLOUD									
	5-YEAR ASSETS	0	8,095,923	8,557,170				28,806,161	28,344,913	50.60
	10-YEAR ASSETS	0	4,674,574					21,536,869	26,211,443	44.15
	15-YEAR ASSETS	0	12,779,385					29,244,748	42,024,133	38.71
	TOTAL ACCOUNT 397.27	0	25,549,882	8,557,170	0	0	0	79,587,778	96,580,489	
397.3	COMMUNICATION EQUIPMENT	0	528,105	925,036				5,242,068	4,845,137	68.46
398	MISCELLANEOUS EQUIPMENT	2,124,444	260,440	103,480	2,655		8,083		2,275,977	44.26
	TOTAL GENERAL PLANT	**411,130,049**	**74,697,581**	**178,292,704**	**(62,069)**	**781,351**	**151,888**	**116,813,236**	**424,915,556**	
TOTAL DEPRECIABLE PLANT		**4,108,756,073**	**382,703,257**	**288,716,768**	**56,744,634**	**6,465,576**	**99,623,409**	**7,870,475**	**4,174,199,837**	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2025

	2021		2022		2023		2024		2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
351.31									67,532.00	2,029,448.55	(1,961,916.55)	(392,383)
351.32										26,115.50	(26,115.50)	(5,223)
352	782.50	766,496.48	6,085.07	42,985.43	63,509.70	408,875.92	125,218.69	42,197.61	16,825.99	1,112,625.62	(2,160,759.11)	(432,152)
353	54,837.72	8,857,829.61	454,897.24	16,978,328.04	1,502,571.07	5,804,733.67	315,681.60	3,266,014.89	1,366,011.28	3,630,748.36	(34,843,655.66)	(6,968,731)
354	641,908.87	5,500,713.43	62,643.56	3,607,749.61	25,836.23	218,094.46	1,249.41	87,562.59	600,385.24	7,968,237.25	(16,050,334.03)	(3,210,067)
355	332,022.48	11,482,758.26	171,877.14	4,289,212.41	51,353.21	2,688,451.26	327,788.14	2,074,774.63	525,213.63	3,594,932.98	(22,721,874.94)	(4,544,375)
356	106,697.29	7,855,574.06	705,219.24	6,769,568.60	746,895.15	7,924,472.63	970,795.79	4,936,140.23	2,624,925.88	14,381,431.31	(36,712,653.48)	(7,342,531)
357		92,708.89		8,673.48		133.52				1.07	(101,516.96)	(20,303)
358	(60,098.74)	77.44		16.92		(0.07)				33,467.41	(93,660.44)	(18,732)
360.4			0.12							2,850.23	(2,850.11)	(570)
361		68,287.49		353,549.95		3,878.86		9,250.05	2,184.51	5,993.90	(438,775.74)	(87,755)
362	18,745.43	2,818,300.18	151,532.34	3,468,967.74	1,222.88	1,440,304.56	47,328.15	1,263,178.36	203,334.50	4,392,650.72	(12,961,238.26)	(2,592,248)
363.3										540.36	(540.36)	(108)
363.33										71,750.13	(71,750.13)	(14,350)
363.35									(4.78)	587.57	(592.35)	(118)
364.2		91,250.11		28,124.54		(1,797.67)		130.79		3,155.09	(120,862.86)	(24,173)
364.4	(9,163.52)	11,707,417.43	(3,313.19)	12,329,638.14	1,958.83	7,614,733.39	3,765.16	13,110,937.85	555.86	29,010,574.51	(73,779,498.18)	(14,755,900)
364.8										3,831.36	(3,831.36)	(766)
365	3,796.95	10,069,638.97	(2,132.05)	8,134,440.03	24,213.61	8,238,191.41	3,984.27	10,367,057.06	1,426.31	25,643,315.25	(62,421,353.63)	(12,484,271)
366	0.21	488,878.05	(1,512.72)	405,451.26	85.92	28,006.79	5.28	271,373.45	20,107.34	890,106.78	(2,065,130.30)	(413,026)
367	(87.11)	1,551,340.93	(15,449.64)	1,329,969.24	878.89	323,916.85		437,189.36	1,152.07	1,304,297.86	(4,960,220.03)	(992,044)
368.2	37,465.38	2,019,781.73	65,350.10	2,485,057.75	206,465.14	1,772,622.48	336,942.38	3,200,549.93	251,463.17	2,229,862.02	(10,810,187.74)	(2,162,038)
368.4		290,040.05		418,341.83		330,312.71		577,350.27	178.94	438,303.72	(2,054,169.64)	(410,834)
369	(282.33)	89,348.52	(2.76)	62,002.63	41.15	62,800.07		404,733.04	(275.51)	1,319,806.46	(1,939,210.17)	(387,842)
370.5		109,346.30		125,822.14		298,909.17		1,288,741.41		906,066.13	(2,728,885.15)	(545,777)
371.4	0.73	161,045.87	0.01	146,624.26	(0.03)	135,279.55		123,513.45	641.70	167,609.90	(733,430.62)	(146,686)
373.2	1,017,950.25	631,972.42	(166.95)	110,159.15	88.46	61,956.76	739.63	64,968.45	2,567.26	303,210.48	(151,088.61)	(30,218)
390.2		1,010,154.77		325,334.74	(2,400.00)	1,917,036.67		849,217.95	43,215.93	120,410.22	(4,181,338.42)	(836,268)
390.4		132,754.00		10,978.72		25,873.24		7,111.85	1,000.00	20,298.90	(196,016.71)	(39,203)
391.1		760.93									(760.93)	(152)
391.2	4,847.85	26,809.40	(390.10)	278,944.53	0.00	(139,446.95)	(4,224.36)	16,944.35			(183,017.94)	(36,604)
391.4										2,357.99	(2,357.99)	(472)
391.6									0.57	737.92	(737.35)	(147)
392.2	18,710.47										18,710.47	3,742
392.3	784,510.00		1,728,763.66		1,163,607.33		778,144.77		737,134.00		5,192,159.76	1,038,432
394.2		2,741.48				4,162.35					(6,903.83)	(1,381)
394.6			18,389.48			550.14		2,394.54			15,444.80	3,089
397.1		(2,736.70)						1,225.93			1,510.77	302
398				2,626.68		10,648.76				8,083.16	(21,358.60)	(4,272)
TOTAL	**2,952,644.43**	**65,823,290.10**	**3,341,790.55**	**61,712,567.82**	**3,786,327.54**	**39,172,700.53**	**2,907,418.91**	**42,402,558.04**	**6,465,575.89**	**99,623,408.71**	**(289,280,767.88)**	**(57,856,155)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).