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August 29, 2025

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VIA ETARIFF

The Honorable Debbie-Anne A. Reese, Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

PPL Electric Utilities Corporation Re: Docket No. ER25- -000 Order No. 898 Rate Filing

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act ("FPA"), and Part 35 of the regulations of the Federal Energy Regulatory Commission ("Commission")² PPL Electric Utilities Corporation ("PPL Electric") submits for filing proposed revisions to its formula transmission rate at Attachment H-8G of the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff ("OATT" or "Formula Rate").³ Specifically, the tariff revisions reflect minor modifications to the attachments used to calculate PPL Electric's Annual Transmission Revenue Requirements. These modifications serve to conform references in PPL Electric's Formula Rate to changes in the FERC Form No. 1 made by the Commission in Order No. 898.⁴ PPL Electric respectfully requests that the proposed tariff changes be made effective October 31, 2025, more than 60 days after the instant filing.



¹ 16 U.S.C. § 824d.

² 18 C.F.R. Pt. 35.

³ Pursuant to Order No. 714, this filing is submitted by PJM on behalf of PPL Electric, as part of an XML filing package that conforms to the Commission's regulations. PJM has agreed to make all filings on behalf of PJM Transmission Owners under the PJM Tariff in order to retain administrative control over the PJM Tariff. Thus, PPL Electric has requested that PJM to submit this filing in the eTariff system as part of PJM's electronic Intra PJM OATT.

⁴ Accounting and Reporting Treatment of Certain Renewable Energy Assets, Order No. 898, 183 FERC ¶ 61,205 (2023) ("Order No. 898").

I. BACKGROUND

A. PPL Electric

PPL Electric is a public utility organized under the laws of the Commonwealth of Pennsylvania, and a wholly owned subsidiary of PPL Corporation. PPL Electric owns and operates transmission and distribution facilities in eastern and central Pennsylvania and is a founding member of PJM. PPL Electric's transmission system consists of approximately 5,000 miles of electric transmission lines, which are integrated into the PJM Transmission System and comprise most of the transmission assets in the PJM PPL Zone. PPL Electric operates and maintains its transmission facilities under the direction of PJM and transmission service over PPL Electric's transmission facilities is provided by PJM under the PJM OATT.

B. PPL Electric's Formula Rate

PPL Electric's transmission formula rate template is set forth in Attachment H-8G and its formula rate implementation protocols are provided in Attachment H-8H to the PJM OATT.⁵ The formula rate template principally utilizes FERC Form No. 1 filed data from the most recent historical year to calculate PPL Electric's Annual Transmission Revenue Requirement ("ATRR"). The true-up reconciliation of the past year's rates occurs on or before May 31. The annual rate update process occurs thereafter on or before October 31 to be implemented in the next rate year (*i.e.*, January 1 to December 31).⁶

II. THE PROPOSED TARIFF CHANGES

On June 29, 2023, the Commission, in Order No. 898, revised its Uniform System of Accounts ("USofA") for public utilities. As relevant here, Order No. 898 creates new accounts within existing functional categories to separately track computer hardware, software and communication equipment. Order No. 898 also modified the associated FERC forms, including FERC Form No. 1, to reflect these changes.

As explained above, PPL Electric's ATRR is calculated pursuant to a formula that principally utilizes FERC Form No. 1 data. PPL Electric proposes to modify its formula rate to add references to the new accounts added to FERC Form 1 by Order No. 898.

The proposed revisions to Attachment H-8G, necessary to reflect changes to the FERC Form 1 references are limited to the insertion of new line items to Attachment 9 of Attachment H-8G to include the new FERC General Expense accounts (FERC Account 397.1 Computer Hardware, FERC Account 397.2 Computer Software, FERC Account 397.3 Communication Equipment).

The proposed changes will not impact the types of costs that are included in PPL Electric's formula rate. For example, FERC Account 397 (Communication Equipment) is a

⁵ PJM, Intra-PJM Tariffs, OATT Attachment H-8H-PPL, § III.A ("Protocols").

⁶ Protocols § I.M.

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general expense account that has been included in the Formula Rate and Communication Equipment will continue to be incorporated through the inclusion of the new FERC Account 397.1 (Computer Hardware), 397.2 (Computer Software) and 397.3 (Communication Equipment). Costs recorded in each account will be consistent with the descriptions and guidance provided in Order No. 898.

Order No. 898 provides that "utilities affected by this final rule may seek to update their rates on a single-issue basis given the limited scope of the requirements in this final rule." Therefore, the rule permits "jurisdictional utilities with formula rates to seek to update their formula rates to comply with this rule through either a single-issue filing under FPA section 205 or as part of a utility's section 205 filing to update formula rates involving other matters." The rule also notes that "existing depreciation rates should apply to the newly classified plant going forward, to be revised in a timely manner in the utility's next relevant depreciation rate case." In accordance with its Protocols, PPL Electric plans to submit its next depreciation rate case filing on or before August 31, 2027. Until PPL Electric updates its depreciation rates, PPL Electric will apply its existing depreciation rates to the newly classified plant.

III. ADDITIONAL FILING INFORMATION

A. Documents Submitted with this Filing

In accordance with the Commission's eTariff protocols, this filing includes the following documents:

- 1. This transmittal letter;
- 2. Attachment A: Clean Tariff Attachment; and
- 3. Attachment B: Marked Tariff Attachment.

B. Persons Receiving Notice

On behalf of PPL Electric, PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations, ¹¹ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: https://www.pjm.com/library/filing-order with a specific link to the new-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory

⁷ Order No. 898, at P 138.

⁸ *Id*.

⁹ *Id.* at P 137.

¹⁰ Protocols at II.D.

¹¹ See 18C.F.R §§ 35.2(e) and 385.2010(f)(3).

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commissions in the PJM Region¹² alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available through the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: http://www.ferc.gov/docs-filing/elibrary.asp in accordance with the Commission's regulations and Order No. 714.

C. Statement as to Expenses or Costs

No expenses or costs proposed in this filing and submitted herewith "have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices." ¹³

D. Cost of Service Information

The proposed changes in this filing do not change the rate charged, it only creates new accounts within existing functional categories. Costs recorded in each account will be consistent with the descriptions and guidance provided in Order No. 898.

E. Proposed Effective Date

PPL Electric requests that the proposed changes to Attachments H-8G be made effective on October 31, 2025, so that the company can reflect these changes in its Annual Update. This will allow the changes to be reflected in the rates for calendar year January 1, 2026, through December 31, 2026. In addition, the proposed changes in this filing do not change the rate charged, such that the modified formula rates do not result in unjust, unreasonable, or substantially excessive rates under the Commission's *West Texas* policy.¹⁴

F. Waiver

To the extent necessary, PPL Electric requests waiver of Section 35.13 of the Commission's regulations, including waiver of the full Period I and Period II data requirements, waiver of the requirement in Section 35.13(a)(2)(iv) to determine if and to what extent a proposed change constitutes a rate increase based on Period I-Period II rates and billing determinants, and the requirement for an attestation. Good cause exists to grant this waiver. The Commission generally grants requests for waiver for the full cost of service filing requirements prescribed by Section 35.13in formula rate filings. Waiver is also appropriate in this instance

¹² PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

¹³ 18 C.F.R. § 35.13(b)(7).

 $^{^{14}}$ W. Tex. Utils. Co., 18 FERC ¶ 61,189 at 61,375 (1982); see Tucson Electric Power Co., 168 FERC ¶ 61,068, at P 52 & n.69 (2019); Allegheny Power Sys. Operating Cos., 111 FERC ¶ 61,308 at P 51 (2005), reh'g denied, 115 FERC ¶ 61,156 (2006).

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based on the limited nature of the proposed changes to the formula rates to reflect changes made to FERC Form No. 1 by Order No. 898

IV. COMMUNICATIONS

PPL Electric requests that communications and correspondence concerning this filing be directed to the following persons:¹⁵

Steven M. Nadel
PPL Electric Utilities Corporation
645 Hamilton Street, Suite 700
Allentown, PA 18101
(610) 774-4775
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V. CONCLUSION

For the reasons set forth herein, PPL Electric respectfully requests that the Commission accept for filing its proposed amendments to Attachment H-8G of the PJM OATT, reflecting newly created USofA plant accounts set forth in Order No. 898, effective October 31, 2025, and grant all necessary waivers.

Steven M. Nadel PPL Services Corporation 645 Hamilton Street, Suite 700 Allentown, PA 18101 Respectfully submitted, Sincerely,

/s/ William M. Keyser
William M. Keyser
Michelle L. Castaline
Steptoe LLP
1330 Connecticut Avenue, N.W.
Washington, DC 20036

Attorneys for PPL Electric Utilities Corporation

¹⁵ PPL Electric respectfully requests a waiver of 18 C.F.R. § 385.203(b)(3) to permit service on more than two persons.

ATTACHMENT A

Attachment H-8G Clean Version

ATTACHMENT H-8G

	lectric Utilities Corporation ıla Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	Enter the Year
Shade Alloca	d cells are input cells t <mark>ors</mark>			
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21.b	
2	Total Wages Expense		p354.28.b	
3	Less A&G Wages Expense		p354.27.b	
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	
5	Wages & Salary Allocator		(Line 1 / Line 4)	
6	Plant Allocation Factors Electric Plant in Service		p207.104.g	
7	Accumulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	
8	Accumulated Amortization	(Note A)	p200.21.c	
9	Total Accumulated Depreciation		(Line 7 + 8)	
10	Net Plant		(Line 6 - Line 9)	
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 25 - Line 24)	
12	Gross Plant Allocator		(Line 11 / Line 6)	
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 33 - Line 24)	
14	Net Plant Allocator		(Line 13 / Line 10)	
ant (Calculations			
15	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g	
16 17	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	For Reconciliation Only (Note B)	Attachment 6 Attachment 6	
18	Total Transmission Plant		(Line 15 - Line 16 + Line 17)	
19	General		p207.99.g	
20	Intangible		p205.5.g	
21	Total General and Intangible Plant		(Line 19 + Line 20)	
22	Wage & Salary Allocator		(Line 5)	
23	Total General and Intangible Functionalized to Transmission		(Line 21 * Line 22)	
24	Land Held for Future Use	(Note C) (Note P)	Attachment 5	
25	Total Plant In Rate Base		(Line 18 + Line 23 + Line 24)	
	Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J)	p219.25.c	
27	Accumulated General Depreciation	(Note J)	p219.28.c	
28	Accumulated Amortization		(Line 8)	
29	Total Accumulated Depreciation		(Line 27 + 28)	
30	Wage & Salary Allocator		(Line 5)	
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 29 * Line 30)	
32	Total Accumulated Depreciation		(Sum Lines 26 + 31)	
32				

Adjust	ment To Rate Base			
34	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	
35	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note H)	Attachment 6	-
36	Prepayments Prepayments	(Note A) (Note O)	Attachment 5	-
37	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.16.c	
38	Wage & Salary Allocator		(Line 5)	-
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	
40	Transmission Materials & Supplies		p227.8.c	
41	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	-
42	Cash Working Capital Operation & Maintenance Expense		(Line 70)	•
43	1/8th Rule		1/8	12.5%
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	
46	Rate Base		(Line 33 + Line 45)	_
Operat	ions & Maintenance Expense Transmission O&M			
47 48	Transmission O&M Less Account 565		Attachment 5 Attachment 5	0
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5	-
50	Transmission O&M		(Lines 47 - 48 + 49)	-
51	Allocated Administrative & General Expenses Total A&G		323.197b	
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 8	
53 54	Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note J)	Attachment 5 Attachment 5	- 1,518,585
55	Less Property Insurance Account 924		p323.185.b	
56	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	-
57	Less General Advertising Exp Account 930.1	, ,	p323.191.b	-
58	Less EPRI Dues	(Note D)	p352 & 353	-
59 60	Administrative & General Expenses Wage & Salary Allocator		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	1,518,585
61	Administrative & General Expenses Allocated to Transmission		(Line 59 * Line 60)	-
	·		,	-
62	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	
63	General Advertising Exp Account 930.1	(Note K)	Attachment 5	-
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	
65	Property Insurance Account 924	(Note G)	Attachment 5	
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	-
67	Total Accounts 924 and 930.1 - General		(Line 65 + Line 66)	-
68	Net Plant Allocator		(Line 14)	-
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	-
70	Total Transmission O&M		(Lines 50 + 61 + 64 + 69)	-
			· ,	<u>-</u>

Denrec	ciation & Amortization Expense				
Deprec	Depreciation Expense Transmission Depreciation Expense Including Amortization	of Limited Term Plant	(Note J)	Attachment 5	
72	General Depreciation Expense Including Amortization of Lin		(Note J)	Attachment 5	-
73	Intangible Amortization	ined Territ lant	(Note A)	p336.1.d&e	-
	Total		(Note A)	(Line 72 + Line 73)	-
74					-
75	Wage & Salary Allocator			(Line 5)	<u>-</u>
76	General Depreciation & Intangible Amortization Allocate	d to Transmission		(Line 74 * Line 75)	-
77	Total Transmission Depreciation & Amortization			(Lines 71 + 76)	-
	Other than Income Taxes				
78	Taxes Other than Income Taxes			Attachment 2	
79	Total Taxes Other than Income Taxes			(Line 78)	-
	\ Capitalization Calculations Long Term Interest			_	
80	Long Term Interest			p117.62.c through 66.c	-
81	Less LTD Interest on Securitization Bonds		(Note O)	Attachment 8	-
82	Long Term Interest			(Line 80 - Line 81)	-
83	Preferred Dividends		enter positive	p118.29.c	-
84	Common Stock Proprietary Capital			p112.16.c	
85	Less Accumulated Other Comprehensive Income			p112.15.c	-
	Account 219				•
86	Less Preferred Stock			(Line 94)	-
87	Less Account 216.1			p112.12.c	-
88	Common Stock			(Line 84 - 85 - 86 - 87)	-
89	Capitalization Long Term Debt			p112.18.c, 19.c & 21.c	
90	Less Loss on Reacquired Debt			p111.81.c	-
91	Plus Gain on Reacquired Debt			p113.61.c	-
92	Less LTD on Securitization Bonds		(Note O)	Attachment 8	-
93	Total Long Term Debt			(Line 89 - 90 + 91 - 92)	<u> </u>
94	Preferred Stock			p112.3.c	-
95	Common Stock			(Line 88)	-
96	Total Capitalization			(Sum Lines 93 to 95)	<u> </u>
97	Debt %	Total Long Term Debt		(Line 93 / Line 96)	_
98	Preferred %	Preferred Stock		(Line 94 / Line 96)	
99	Common %	Common Stock		(Line 95 / Line 96)	_
100	Debt Cost	Total Long Term Debt		(Line 82 / Line 93)	_
101	Preferred Cost	Preferred Stock		(Line 83 / Line 94)	_
102	Common Cost	Common Stock	(Note J)	Fixed	0.1048
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 97 * Line 100)	-
104	Weighted Cost of Preferred	Preferred Stock		(Line 98 * Line 101)	-
105	Weighted Cost of Common	Common Stock		(Line 99 * Line 102)	_
106	Rate of Return on Rate Base (ROR)			(Sum Lines 103 to 105)	-
107	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 106)	
Compo	osite Income Taxes Income Tax Rates				
108	FIT=Federal Income Tax Rate		(Note I)		_
109	SIT=State Income Tax Rate or Composite				_
110	p	(percent of federal income tax deductil purposes)		Per State Tax Code	-
111	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SI	T * FIT * p)} =		-
112	T / (1-T)				-
	ITC Adjustment				
113	Amortized Investment Tax Credit - Transmission Related			Attachment 5	-
114	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 113 * (1 / (1 - Line 111))	-
114a	Income Tax Adjustments Other Income Tax Adjustments		(Note Q, Note R)	Attachment 5	
114b	Other Income Tax Adjustments – Grossed Up	Other Income Tax Adjustment x 1 / ((1-T)	Line 114a * (1 / (1 - Line 111))	
115	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	Line 112 * Line 107 * (1- (Line 103 / Line 106))	-
116	Total Income Taxes			(Line 114 + Line 114b + Line 115)	
:				*	-

	ue Requirement					
117	Summary Net Property, Plant & Equipment	(Line 33)				
118	Total Adjustment to Rate Base	(Line 45)				
119	Rate Base	(Line 46)				
120	Total Transmission O&M	(Line 70)				
121	Total Transmission Depreciation & Amortization	(Line 77)				
122	Taxes Other than Income	(Line 79)				
123	Investment Return	(Line 107)				
124	Income Taxes	(Line 116)				
125	Gross Revenue Requirement	(Sum Lines 120 to 124)				
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service	(Line 15)				
127	Excluded Transmission Facilities (Note M)	Attachment 5				
128	Included Transmission Facilities	(Line 126 - Line 127)				
129	Inclusion Ratio	(Line 128 / Line 126)				
130	Gross Revenue Requirement	(Line 125)				
131	Adjusted Gross Revenue Requirement	(Line 129 * Line 130)				
132	Revenue Credits Revenue Credits	Attachment 3				
133	Net Revenue Requirement	(Line 131 - Line 132)				
134	Net Plant Carrying Charge Gross Revenue Requirement	(Line 130)				
135	Net Transmission Plant	(Line 18 - Line 26 + Line 35)				
136	Net Plant Carrying Charge	(Line 134 / Line 135)				
137	Net Plant Carrying Charge without Depreciation	(Line 134 - Line 71) / Line 135				
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 134 - Line 71 - Line 107 - Line 116) / Line 135				
139	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes	(Line 130 - Line 123 - Line 124)				
140	Increased Return and Taxes	Attachment 4				
141	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 139 + Line 140)				
142	Net Transmission Plant	(Line 18 - Line 26 + Line 35)				
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 141 / Line 142)				
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 141 - Line 71) / Line 142				
145	Net Revenue Requirement	(Line 133)				
146	True-up amount	Attachment 6				
147	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5				
148	Net Zonal Revenue Requirement	(Line 145 + 146 + 147)				
149	Network Zonal Service Rate 1 CP Peak (Note L)	PJM Data				
150	Rate (\$/MW-Year)	(Line 148 / 149)				

Notes

- A Electric portion only.
- 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.
- 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.
- Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h.

 Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes.
 - The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- J Base ROE will be as follows: (i.) 9.90% for the period May 21, 2020 through May 31, 2022; (ii.) 9.95% for the period June 1, 2022 through May 31, 2023; (iii.) 10.00% on June 1, 2023 and thereafter. If PPL Electric transitions from a June 1 to May 31 Rate Year period to a projected rate year based on January 1 to December 31 period and the transition occurs during a year when the Base ROE would change on June 1 PPL Electric will use a blended Base ROE that reflects the number of months each ROE is in effect during the transition year. No change in ROE will be made absent a filing at FERC.
 - PBOP expense is fixed until changed as the result of a filing at FERC.
 - Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.
 - Upon request, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.
- As set forth in Attachment 5, added to the depreciation expense will be actual removal costs (net of salvage) amortized over five years.
- K Education and outreach expenses related to transmission (e.g., siting or billing).
- L As provided for in Section 34.1 of the PJM OATT, the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Includes only charges incurred for system integration, such as those under the EHV Agreement, and transmission costs paid to others that benefit transmission customers.
- O Amounts associated with transition bonds issued to securitize the recovery of retail stranded costs are removed from account balances, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.
- P Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- Q Includes amounts associated with the amortization of any deficient or excess deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority), and amounts associated with the tax effect of the AFUDC Equity permanent difference. See Attachment 5 for a detailed breakdown of these amounts.
- The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in PPL Electric Utilities Corporation, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission	Plant	Labor	Transmission	
		Related	Related	Related	ADIT	
1	ADIT- 282	0	0	0		From Acct. 282 total, below
2	ADIT-283	0	0	0		From Acct. 283 total, below
3	ADIT-190	0	0	0		From Acct. 190 total, below
4	Subtotal	0	0	0		Sum lines 1 through 3
5	Wages & Salary Allocator			0.0000%		
6	Net Plant Allocator		0.0000%			
7	ADIT	0	0	0	0	Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
		row 4	row 5 * row 4	row 5 * row 4		

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

siiiliai iteli	A Table1: ADIT-190	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
Line No.	Account 190		Related	Related	Related	Related	Justification
Line No.	Account 190						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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33							
34							
35							
36							
37							
38							
39 40							
40 41							
41							
43							
43							
45							
46	Subtotal - p234	_	-	-	-	_	
47	Less FASB 109 Above if not separately removed						
	Less FASB 106 Above if not separately removed	-	-	-	-	-	
48	2000 i NOD 100 ABOTO II ilot deparately reliioved	-	-	-	-	-	
49	Total	-	-	-	-	-	

Instructions for Account 190:

- $\textbf{1.} \ \ \textbf{ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column \textbf{C}}$
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C $\&\,D$ are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

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Gas, Prod, Table 2: ADIT- 282 Total Dist Or Other Transmission Plant Labor Related Related Related Related Justification Line No. Account 282 2 3 4 5 6 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43

Instructions for Account 282:

Less FASB 109 Above if not separately removed

Less FASB 106 Above if not separately removed

Subtotal - p275

Total

44 45 46

47

48

49

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D

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- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is
- not included in the formula, the associated ADIT amount shall be excluded.

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			Gas, Prod, Dist Or Other				
	Table 3: ADIT-283	Total		Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Line No.	Account 283						
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
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34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
	0.14441077						
46	Subtotal - p277	-	-	-	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	

Total

49

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

	Table 4: ADIT Related Regulatory Asset - Account 182.3	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	End of Year Sub-Totals						
1 2	Protected Plant Deficient/(Excess) ADIT Protected Plant Related Deficient/(Excess) NOL ADIT	-					
3	Unprotected Plant Deficient/(Excess) ADIT	-					
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment	-					
0	Charge	-					
<i>1</i> 8	Other Flow-Through Activity Plant ADIT Related Regulatory Asset excluding Gross-up	-		-		-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	Sull of Lines 4-7
10							Total equals sum of Lines 8-9 and is found on FERC Form 1 Page 232,
	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Column f
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
12	Gross-up of Line 11	-					Total equals sum of Lines 11-12 and
13	Total Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	is found on FERC Form 1 Page 232, Column f
14	FAS109 Deferred Tax Asset (Account 190)	-					
15	FAS109 Deferred Tax Liability (Account 282)	-					
16	FAS109 Deferred Tax Liability (Account 283) Regulatory Asset Balances and FAS109 ADIT Balances in Tables	-					
17	1-3 Net to Zero	-	-	-	-	-	Sum of Lines 10 and 13-16
	Designation of Very Cub. Totals						
18	Beginning of Year Sub-Totals Protected Plant Deficient/(Excess) ADIT	-					
19	Protected Plant Related Deficient/(Excess) NOL ADIT	-					
20	Unprotected Plant Deficient/(Excess) ADIT	-					
21	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 18-20
22	AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment	-					
23	Charge	-					
24	Other Flow-Through Activity	-					
25 26	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 21-24
	Gross-up of Line 25	-	-	-	-	-	Total equals sum of Lines 25-26 and
27	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	is found on FERC Form 1 Page 232, Column b
28	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
29	Gross-up of Line 28	-					Total equals sum of Lines 28-29 and
30	Total Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)				_	_	is found on FERC Form 1 Page 232, Column b
31	FAS109 Deferred Tax Asset (Account 190)	-					Column
32	FAS109 Deferred Tax Liability (Account 282)	•					
33	FAS109 Deferred Tax Liability (Account 283) Regulatory Asset Balances and FAS109 ADIT Balances in Tables	-					
34	1-3 Net to Zero	-	-	-	-	-	Sum of Lines 27 and 30-33
	Current Year Activity (End of Year Less Beginning of Year Sub-Total	ıls)					
35	Amortization of Protected Plant (Deficient)/Excess ADIT	-					
36	Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT	-					
37	Amortization of Unprotected Plant (Deficient)/Excess ADIT	-					
	, , ,						Total amortization equals sum of Lines 35-37 and amounts recorded to
38	Total Amortization of Net (Deficient)/Excess Plant ADIT	-	_	_	_	-	Accounts 410.1 and 411.1 are reflected on Lines 39 and 40.
39	Total Amortization of Deficient Plant ADIT recorded to Account 410.1						Account 410.1
40	Total Amoritization of Excess Plant ADIT recorded to						Account 411.1
41	Account 411.1 Impact of Tax Rate Changes on Protected Plant ADIT Balance	-					7.5000mt 711.1
42	Impact of Tax Rate Changes on Protected Plant-Related NOL ADIT Balance						
43	Impact of Tax Rate Changes on Unprotected Plant ADIT Balance						
44	Total Impact of Tax Rate Changes on Plant ADIT Balance						Sum of Lines 41-43
45	AFUDC Equity Incurred Net of Depreciation	-					
46	Amortization of Transmission Monthly Deferred Tax Adjustment Charge	-					
47	Other Flow-Through Activity Reclass balance to/from Regulatory Liability (Table 5) when	-					
48	Balance changes directions						
49	Total ADIT activity excluding Gross-up	-	-	-	-	-	Sum of Lines 38 and 44-48
50	Gross-up of Line 49	-	-	-	-	-	Total equals sum of Lines 49-50 and
51	Change in Plant ADIT Related Regulatory Asset (Account 182.3)	-	-				is found on FERC Form 1 Page 232, Columns c + e
52	Amortization of Unprotected Nonplant Deficient ADIT in a Regulatory Asset	-					
53	Total Amortization of Deficient Nonplant ADIT recorded to Account 410.1						Account 410.1
54	Impact of Tax Rate Changes on Unprotected Nonplant ADIT Balance						
55	Gross-up of Lines 52 and 54	-					

56	Change in Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)	-		-	-	-	Total equals sum of Lines 52 and 54-55 and is found on FERC Form 1 Page 232, Columns c + e
57	Change in FAS109 Deferred Tax Asset (Account 190)						
58	Change in FAS109 Deferred Tax Liability (Account 282)	-					
59	Change in FAS109 Deferred Tax Liability (Account 283)	-					
60	Change in Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3 net to Zero	-	-	-	-	-	Sum of Lines 51 and 56-59

Instructions for Account 182:

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

	Table 5: ADIT Related Regulatory Liability - Account 254	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	End of Year Sub-Totals						
1 2	Protected Plant Deficient/(Excess) ADIT Protected Plant Related Deficient/(Excess) NOL ADIT	-					
3	Unprotected Plant Deficient/(Excess) ADIT	-					
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment	-					
0	Charge	-					
8	Other Flow-Through Activity Plant ADIT Related Regulatory Liability excluding Gross-up	-	-	_	-	-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	Sull of Lines 4-7
10							Total equals sum of Lines 8-9 and is found on FERC Form 1 page 278,
	Total Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Column f
11 12	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
	Gross-up of Line 11						Total equals sum of Lines 11-12 and
13	Total Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	is found on FERC Form 1 page 278, Column f
14	FAS109 Deferred Tax Asset (Account 190)	-	-	-	-	-	
15	FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	
16	FAS109 Deferred Tax Liability (Account 283) Regulatory Liability Balances and FAS109 ADIT Balances in						
17	Tables 1-3 Net to Zero	-	-	-	-	-	Sum of Lines 10 and 13-16
	Beginning of Year Sub-Totals						
18	Protected Plant Deficient/(Excess) ADIT	-					
19	Protected Plant Related Deficient/(Excess) NOL ADIT	-					
20	Unprotected Plant Deficient/(Excess) ADIT	-					
21	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 18-20
22	AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment	-					
23	Charge	-					
24 25	Other Flow-Through Activity Plant ADIT Related Regulatory Liability excluding Gross-up	-	-		-	-	Sum of Lines 21-24
26	Gross-up of Line 25	-	-	-	- -	-	Sum of Lines 21-24
27	0.000 0.000 0.000						Total equals sum of Lines 25-26 and is found on FERC Form 1 page 278,
	Total Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Column b
28 29	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
	Gross-up of Line 28						Total equals sum of Lines 28-29 and
30	Total Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	is found on FERC Form 1 page 278, Column b
31	FAS109 Deferred Tax Asset (Account 190)	-	-	-	-	-	
32	FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	
33 34	FAS109 Deferred Tax Liability (Account 283) Regulatory Liability Balances and FAS109 ADIT Balances in						
34	Tables 1-3 Net to Zero	-	-	-	-	-	Sum of Lines 27 and 30-33
	Current Year Activity (End of Year Less Beginning of Year Sub-						
35	Totals) Amortization of Protected Plant (Deficient)/Excess ADIT	_					
36	Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT						
37	Amortization of Unprotected Plant (Deficient)/Excess ADIT	<u> </u>					
							Total amortization equals sum of Lines 35-37 and amounts recorded to
38	Total Amortization of Net (Deficient)/Excess Plant ADIT	-	-	-	<u>-</u>	<u>-</u>	Accounts 410.1 and 411.1 are reflected on Lines 39 and 40.
39	Total Amortization of Deficient Plant ADIT recorded to Account 410.1						Account 410.1
40	Total Amoritization of Excess Plant ADIT recorded to Account 411.1						Account 411.1
41	Impact of Tax Rate Changes on Protected Plant ADIT Balance	-					7.000dik 111.1
42	Impact of Tax Rate Changes on Protected Plant-Related NOL ADIT Balance						
43	Impact of Tax Rate Changes on Unprotected Plant ADIT Balance						
44	Total Impact of Tax Rate Changes on Plant ADIT Balance						Sum of Lines 41-43
45	AFUDC Equity Incurred Net of Depreciation Amortization of Transmission Monthly Deferred Tax Adjustment	-					
46	Charg	-					
47	Other Flow-Through Activity Reclass balance to/from Regulatory Asset (Table 4) when	-					
48	Balance changes directions						0 (11 00 111
49 50	Total ADIT activity excluding Gross-up Gross-up of Line 49	<u>-</u>	<u>-</u>	<u>-</u>	-	-	Sum of Lines 38 and 44-48.
	·						Total equals sum of Lines 49-50 and
51	Change in Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	is found on FERC Form 1 Page 278, Columns d + e
52	Amortization of Unprotected Nonplant Excess ADIT in a Regulatory Liability	-	-	-	-	-	
53	Total Amortization of Excess Nonplant ADIT recorded to Account 411.1						Account 411.1
54	Impact of Tax Rate Changes on Unprotected Nonplant ADIT Balance						
55	Gross-up of Lines 52 and 54						

56	Change in Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 52 and 54-55 and is found on FERC Form 1 Page 278, Columns d + e
57	Change in FAS109 Deferred Tax Asset (Account 190)		-		-	-	
58	Change in FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	
59	Change in FAS109 Deferred Tax Liability (Account 283)	-					
60	Change in Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3 net to Zero	-	-	-	-	-	Sum of Lines 51 and 56-59

Instructions for Account 254:

- 1. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulatory liabilities reflect the excluded ADIT balances that represent amounts to be refunded to customers through future rates.
- refunded to customers through future rates.

 2. Excess and deficient ADIT are computed in any year where the applicable federal, state, or local income tax rates are changed. The detailed ADIT balances in Tables 1-3 in this Attachment that impact rate base are re-measured in Table 6 using the new tax rates and the change in ADIT balance is recorded to a regulatory asset or regulatory liability with an offsetting ADIT FAS109 adjustment. Amortization periods for protected and unprotected ADIT balances will be identified in the Justification field in Column G.
- 3. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 4. ADIT items related only to Transmission are directly assigned to Column D
- 5. ADIT items related to Plant and not in Columns C & D are included in Column E
- 6. ADIT items related to labor and not in Columns C & D are included in Column F

	Α	В	C Gas, Prod,	D	E	F	G
Line No.	Table 6: Computations of Income Tax Rate Changes on Plant and Nonplant Temporary Differences	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	ADIT Net Liabilities on Protected Plant Federal Tax Rate Changes						
1	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					Relates to book verus tax plant federal depreciation differences due to method and/or life of asset
2	Statutory tax rate enacted - Federal		-	-	-	-	
3	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 1 x Line 2
4	ADIT Balance prior to date of enacted tax rate change - Federal	-					Line 3 less Line 4 - Account 282
5	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	(Reflects tax impact of federal tax rate changes on federal temporary differences)
	Federal plant-related NOL temporary difference (with ADIT in						Relates to federal NOLs allocated to
6	Account 190) on date of federal enacted tax rate change	-					protected plant differences.
7	Statutory tax rate enacted - Federal		-	-	-	-	
8	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 6 x Line 7
9	ADIT Balance prior to date of enacted tax rate change - Federal	-					Line 8 less Line 9 - Account 190
10	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	(Reflects tax impact of federal tax rate changes on federal temporary differences)
11							Sum of Lines 5 and 10. Offset is to Account 182 or 254 depending on the direction of the total plant- related FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant
	Total Impact of Tax Rate Change on Protected Plant ADIT Balance	_	_		_		flow-through items and AFUDC equity.
	ADIT Net Liabilities on Unprotected Plant Federal Tax Rate Changes						- cquity.
12	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					Relates to book versus federal tax plant basis differences. Exclude items reflected on lines 17 and 29.
13	Statutory tax rate enacted - Federal		-	-	-	-	
14	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 12 x Line 13
15	ADIT Balance prior to date of enacted tax rate change - Federal	-					
16	Change in ADIT Balance due to enacted tax rate change - Federal	-	-		-		Line 14 less Line 15 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)
47	Federal plant-related temporary difference (with ADIT in Account						Relates to book versus federal tax
17	190) on date of federal enacted tax rate change	-					plant basis differences with ADIT in Account 190.
18	Statutory tax rate enacted - Federal		-	-	-	-	
19	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 17 x Line 18
20	ADIT Balance prior to date of enacted tax rate change - Federal	-					
21	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 19 less Line 20 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)
							Relates to book versus state tax
22	State plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					depreciation differences and book versus state tax plant basis differences. Exclude items reflected on line 29
23	Statutory tax rate - State		-	-	-	-	
24	ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 22 x Line 23
25	Statutory tax rate enacted - Federal		-	-	-	-	
26	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	Subtract (Line 24 x Line 25)
27	ADIT Balance prior to date of enacted tax rate change - Fed-Offset						
28	Change in ADIT Balance due to enacted tax rate change – Fed- Offset	-	-	-	-	-	Line 26 less Line 27 - Account 282 (Reflects tax impact of federal tax rate changes on state temporary differences)
							Bilitian
29	State plant-related temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change	-					Relates to book versus state tax depreciation differences with ADIT in Account 190.
30	Statutory tax rate - State		-	-	-	-	
31	ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 29 x Line 30
32	Statutory tax rate enacted - Federal		-	-	-	-	
33	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	Subtract (Line 31 x Line 32)
34	ADIT Balance prior to date of enacted tax rate change - Fed-Offset						Line 33 less Line 34 - Account 190
35	Change in ADIT Balance due to enacted tax rate change – Fed- Offset	-	-	-	-	-	(Reflects tax impact of federal tax rate changes on state temporary differences)
	State Tax Rate Changes						
26							Relates to book versus state tax depreciation differences and book
36	State plant-related temporary difference (with ADIT in Account 282) on date of state enacted tax rate change	-					versus state tax plant basis differences. Exclude items reflected on line 43.
37	Statutory tax rate enacted - State		-	-	-	-	
38	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	Line 36 x Line 37
							Page 1

20	[
39	ADIT Balance prior to date of enacted tax rate change - State	-					Line 38 less Line 39 - Account 282 (Reflects tax impact of <u>state</u> tax rate
40	Change in ADIT Balance due to enacted tax rate change - State	_	_	_	_	_	changes on <u>state</u> temporary differences)
	g						amoronoccy
41	Statutory tax rate - Federal	-	-	-	-	-	Subtract (Line 40 x Line 41) - Account
42	Change in ADIT balance due to enacted state tax rate change -						282 (Reflects fed-offset of state tax rate changes on state temporary
	Fed-Offset	-	-	-	-	-	differences)
40	State plant temporary difference (with ADIT in Account 190) on date						Relates to book versus state tax plant basis differences with ADIT in Account
43	of state enacted tax rate change	-					190.
44 45	Statutory tax rate enacted - State ADIT Balance at new enacted statutory tax rate - State		-	-	-	-	Line 43 x Line 44
46	ADIT Balance at new enacted statutory tax rate - State ADIT Balance prior to date of enacted tax rate change - State	<u> </u>	-	-	-	-	LINE 43 X LINE 44
47							Line 45 less Line 46 - Account 190 (Reflects tax impact of state tax rate
47	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	changes on <u>state</u> temporary differences)
			<u> </u>				
48	Statutory tax rate - Federal	-	-	-	-	-	Subtract (Line 47 x Line 48) - Account
49	Change in ADIT balance due to enacted state tax rate change -						190 -(Reflects fed-offset of state tax rate changes on state temporary
	Fed-Offset	-	-	-	-	-	differences)
							Sum of Lines 16, 21, 28, 35, 40, 42, 47 and 49. Offset is to Account 182
							or 254 depending on the direction of the total plant-related FAS109 ADIT
50							balance at end of period, which includes impacts for excess and
	Total Impact of Tax Rate Change on Unprotected Plant ADIT Balance		-		-	-	deficient ADIT, plant flow-through items and AFUDC equity.
							Sum of Lines 11 and 50. Offset is to
							Account 182 or 254 depending on the direction of the total plant-
51							related FAS109 ADIT balance at end of period, which includes impacts
							for excess and deficient ADIT, plant flow-through items and AFUDC
	Total Impact of Tax Rate Change on Plant ADIT Balance	-	-	-	-	-	equity.
	ADIT Liabilities on Unprotected Nonplant Assets						
	Federal Tax Rate Changes Federal nonplant temporary difference on date of federal enacted tax						Г 1
52	rate change	-					Reflect as negative amounts
53 54	Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Federal	_	-	-	-	_	Line 52 x Line 53
55	ADIT Balance at new enacted statutory tax rate - receral ADIT Balance prior to date of enacted tax rate change - Federal	<u> </u>	-	-	-	-	Line 32 x Line 33
56							Line 54 less Line 55 - Account 283 (Reflects tax impact of federal tax rate
50	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	changes on <u>federal</u> temporary differences)
	State nonplant temporary difference on date of federal enacted tax						
57	rate change	-					Reflect as negative amounts
58 59	Statutory tax rate - State ADIT Balance at statutory tax rate - State		-	-	-	-	Line 57 x Line 58
60	Statutory tax rate enacted - Federal	<u> </u>	-	-	-	-	Line 37 X Line 30
61	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	Subtract (Line 59 x Line 60)
62	ADIT Balance prior to date of enacted tax rate change - Fed-Offset						Line 61 less Line 62 - Account 283
63	Change in ADIT Balance due to enacted tax rate change – Fed-						(Reflects tax impact of federal tax rate changes on state temporary
	Offset	-	-	-	-	-	differences)
	State Tax Rate Changes						
64	State nonplant temporary difference on date of state enacted tax rate change	-					Reflect as negative amounts
65	Statutory tax rate enacted - State		-	-	-	-	
66 67	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	Line 64 x Line 65
67	ADIT Balance prior to date of enacted tax rate change - State	-					Line 66 less Line 67 - Account 283
68	Change in ADIT Delenes due to secreta de constante de con						(Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary
	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	differences)
69	Statutory tax rate - Federal	-	-	-	-	-	
70	Change in ADIT belones due to specife details to the second						Subtract (Line 68 x Line 69) - Account 283 (Reflects fed-offset of <u>state</u> tax rate
-	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	changes on <u>state</u> temporary differences)
							Sum of Lines 56, 63, 68 and 70.
							FAS109 adjustment recorded to Account 283 with an offset to
71	Total Impact of Tay Data Change on ADIT Data						Account 182 or 254 depending on the direction of the total nonplant
	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Assets		-	-	-	-	FAS109 ADIT balance at end of period.

Endoral	Toy Doto	Changes

Federal nonplant temporary difference on date of federal enacted tax rate change	-					Reflect as positive amounts
Statutory tax rate enacted - Federal		-	-	-	-	
ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 72 x Line 73
ADIT Balance prior to date of enacted tax rate change - Federal	-					
Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 74 less Line 75 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)
State nonplant temporary difference on date of federal enacted tax rate change	-					Reflect as positive amounts
Statutory tax rate - State		-	-	-	-	
ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 77 x Line 78
Statutory tax rate enacted - Federal		1	1	-	ı	
ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-		-	-	Subtract (Line 79 x Line 80)
ADIT Balance prior to date of enacted tax rate change - Fed-Offset						
Change in ADIT Balance due to enacted tax rate change – Fed- Offset	-			-	-	Line 81 less Line 82 - Account 190 (Reflects tax impact of federal tax rate changes on state temporary differences)

State Tax Rate Changes

State row Nate Changes State nonplant temporary difference on date of state enacted tax rate change	-					Reflect as positive amounts
Statutory tax rate enacted - State		-	-	-	-	
ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	Line 84 x Line 85
ADIT Balance prior to date of enacted tax rate change - State	-					
Change in ADIT Balance due to enacted tax rate change - State		-	-	-	-	Line 86 less Line 87 - Account 190 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)
Statutory tax rate - Federal	-	-	-	-	-	
Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 88 x Line 89) - Account 190 (Reflects fed-offset of <u>state</u> tax rate changes on <u>state</u> temporary differences)

Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Liabilities						Sum of Lines 76, 83, 88 and 90. FAS109 adjustment recorded to Account 190 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.
---	--	--	--	--	--	---

Instructions for Income Tax Rate Changes:

- 1. Tax rate changes are calculated on 3 categories of temporary differences (plant, nonplant assets and nonplant liabilities) and by function (Distribution/Other, Transmission, Plant and Labor).
- 2. Tax rate changes on plant ADIT are further categorized by protected and unprotected plant, federal and state tax rate calculations, and ADIT FERC Accounts. The accounting of the tax rate change impact will be recorded to Account 182 or Account 254 depending on the direction of the offsetting ADIT FAS109 balance that reflects the difference between ADIT for ratemaking and ADIT for GAAP reporting at the end of the period.
- 3. Tax rate changes on ADIT related to nonplant assets are further categorized by federal and state tax rate calculations. The accounting of the tax rate change impact is recorded to Account 182 or Account 254 depending on whether the tax rate increased or decreased.
- 4. Tax rate changes on ADIT related to nonplant liabilities are further categorized by federal and state tax rate calculations. The accounting of the tax rate change impact is recorded to Account 182 or Account 254 depending if the tax rate increased or decreased.
- 5. The protected and unprotected plant amounts in the plant and labor columns (i.e., columns E and F) reflect cumulative balances of current and prior year annual activity allocated to Transmission at each year's respective allocation factors.
- 6. The uprotected nonplant asset and liability amounts in the plant and labor columns (i.e., columns E and F) reflect the current year's balance allocated to Transmission at the current year's respective allocation factors.

Attachment 2 - Taxes Other Than Income Worksheet

Other	rTaxes	Page 263 Col (i)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
1		-		
2		-		
3				
4 5				
6				
7				
8	Total Plant Related	-		
	Labor Related		Wages & Salary Allocator	
9		-		
10		-		
11				
12				
13 14	Total Labor Related	_		
14	Total Labor Related	•		· •
	Other Included		Net Plant Allocator	
15		-		
16		-		
17 18				
19	Total Other Included			
10	Total Other mediaded			
20	Total Included (Lines 8 + 14 + 19)			-
	Currently Excluded			
21		-		
22		-		
23		-		
24				
25 26		-		
26 27				
28	Subtotal, Excluded	-		
29	Total, Included and Excluded (Line 20 + Line 28)			
30	Total Other Taxes from p114.14.c less Tax on Securitization Bonds	-		
31	Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

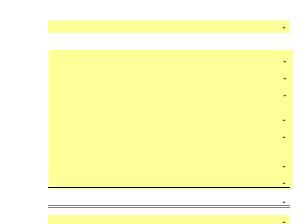
- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant 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.

Attachment 3 - Revenue Credit Worksheet

(Sum Lines 1-10)

Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related Account 456 - Other Electric Revenues (Note 1)

- 2 Transmission for Others (Note 3)
- 3 Schedule 12 Revenues (Note 3)
- 4 Schedule 1A
- 5 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)
 - Point-to-Point Service revenues for which the load is not included in the divisor received by
- 6 Transmission Owner (e.g. Schedule 8)
- 7 Professional Services provided to others
- 8 Facilities Charges including Interconnection Agreements (Note 2)
- 9 Gross Revenue Credits
- 10 Amount offset from Note 3 below
- 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.
- 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.
- 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.



PPL Electric Utilities Corporation Attachment 4 - Calculation of 100 Basis Point Increase in ROE

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 100 Basis Point increase in ROE 1.00% В Appendix A Line or Source Reference 1 Rate Base (Attachment A Line 46) Long Term Interest Long Term Interest (Attachment A Line 80) 3 Less LTD Interest on Securitization Bonds Attachment 8 (Line 2 - Line 3) 4 Long Term Interest 5 Preferred Dividends p118.29.c enter positive **Common Stock** 6 Proprietary Capital p112.16.c Less Accumulated Other Comprehensive Income Account 219 p112.15.c Less Preferred Stock Less Account 216.1 8 (Attachment A Line 86) p112.12.c Common Stock 10 (Line 6 - 7 - 8 - 9) Capitalization 11 Long Term Debt p112.18.c, 19.c & 21.c Less Loss on Reacquired Debt 12 p111.81.c Plus Gain on Reacquired Debt 13 p113.61.c Less LTD on Securitization Bonds Attachment 8 Total Long Term Debt 15 (Line 11 - 12 + 13 - 14) Preferred Stock p112.3.c (Line 10) 16 17 Common Stock (Sum Lines 15 to 17) (Line 15 / Line 18) Total Capitalization 18 Total Long Term Debt 19 Debt % 20 Preferred % Preferred Stock (Line 16 / Line 18) 21 22 23 24 Common % Common Stock (Line 17 / Line 18) **Debt Cost** Total Long Term Debt (Line 4 / Line 15) Preferred Cost Preferred Stock (Line 5 / Line 16) Common Cost Common Stock Èixed 25 26 27 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 19 * Line 22) Weighted Cost of Preferred Preferred Stock (Line 20 * Line 23) Weighted Cost of Common Common Stock (Line 21 * Line 24) Rate of Return on Rate Base (ROR) 28 (Sum Lines 25 to 27 Investment Return = Rate Base * Rate of Return (Line 1 * Line 28) 29 Com e Income Taxes Income Tax Rates 30 FIT=Federal Income Tax Rate 31 32 SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes Per State Tax Code T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 33 CIT = T / (1-T)34 35 1 / (1-T) ITC Adjustment 36 Amortized Investment Tax Credit Attachment 5 (Line 36 * (1 / (1 - Line 33) 37 ITC Adjust. Allocated to Trans. - Grossed Up Income Tax Adjustments Other Income Tax Adjustments
Other Income Tax Adjustments – Grossed Up 37a Attachment 5 Other Income Tax Adjustment x 1 / (1-T) Line 114a * (1 / (1 - Line 111)) 37b

CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =

38

39

Income Tax Component =

Total Income Taxes

Attachment 5 - Cost Support

	ment						
			Form No. 1	Transmission	Non- transmission		
113	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Amenical Investment Tay Could	Company Records	Amount	Related	Related	Enter Negative	Details
113	Amortized Investment Tax Credit	Company Records	-	-		- Enter Negative	
			•				
Transmissi	ion / Non-transmission Cost Support			Transmission	Transmission	Non-	
24	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Related Major Items	Related Minor Items	transmission Related	Details
24	Land Held for Future Use (Note C)		-	-	-	-	
	(Note P)	Company Records Company Records		-	-		Removal of land held for future use (if any) that is included in CWIP balance Gains from the sale of Land Held for Future Use
	(NOTE F)	Company Necords		-	-		Balance for Appendix A
Adjustment	nts to A & G Expense			Prior Period			
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Allocated Administrative & General Expenses		Total	Adjustment	Adjusted Total		<u>Details</u>
53 54	Fixed PBOP expense Actual PBOP expense	FERC Authorized Company Records	1,518,585			Current year actua	DROP expense
65	Property Insurance Account 924	p323.185.b		-	-	Annual Premium as (See FM 1 note to	sociated with storm insurance excluding recoveries related to prior periods.
Regulatory	y Expense Related to Transmission Cost Support					,	
J	· ·		Form N		Transmission	Non- transmission	
20	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Directly Assigned A&G		Amou		Related	Related	Details
62	Regulatory Commission Exp Account 928 (Note G) p350-151h			-	-	-	
	Safety Related Advertising Cost Support						
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form M Amou		Safety Related	Non-safety Related	Details
66	Directly Assigned A&G 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		PA		5.1.3V =		Petails
109	SIT=State Income Tax Rate or Composite (Note I)			-			
Education	and Out Reach Cost Support						
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Directly Assigned A&G		Form No. Amount		Education & Outreach	Other	Details
63	General Advertising Exp Account 930.1 (Note K) p323.191.b						
Excluded F	Plant Cost Support						
			Excluded Transmission				
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	.	Facilities			otion of the Facilities	
127	Excluded Transmission Facilities (Note M)		Enter \$		General De	scription of the Facili	ies
1	Instructions: Remove all investment below 69 kV or generator step-up transformers included in transmission place are not a result of the RTEP process.	lant in service that	Enter \$			None	
2		gher, as well as below 69 kV,	Or				
А	Example A Total investment in substation		Enter \$				
В							
С	C Identifiable investment in Distribution (provide workpapers) 400,000						
D							
Drene							
rrepaymen	nts and Prepaid Pension Asset					Add more lines if nec	essary
riepaymer	nts and Prepaid Pension Asset			repayments on		Add more lines if nec	essary
riepaymer			S Form No. 1	on ecuritization Bonds	POLR and Retail Related		W&S Functionalized
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments	Form 1 p111.57.c	S Form No. 1	on ecuritization	POLR and	Add more lines if nec	W&S Functionalized
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form 1 p111.57.c	S Form No. 1	on ecuritization Bonds	POLR and Retail Related		W&S Functionalized Allocator to TX Description of the Prepayments
36 Pı	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O)	Form 1 p111.57.c	S Form No. 1	on ecuritization Bonds	POLR and Retail Related		W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues
36 Pı	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M	Form 1 p111.57.c	Form No. 1 Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission		W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues
36 Pı	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O)	Form 1 p111.57.c	Form No. 1 Amount -	on ecuritization Bonds	POLR and Retail Related Adjustment - Transmission Related	Prepayments -	W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues and Bond Securitization. Details
36 Pi	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	· · ·	Form No. 1 Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments -	W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues and Bond Securitization.
36 Pi	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	· · ·	Form No. 1 Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments -	W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues and Bond Securitization. Details
36 Pi	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M	p.321.112.b	Form No. 1 Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments -	W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b.
Adjustment 47	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT	p.321.112.b	Form No. 1 Amount Total A -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar	W&S Functionalized Allocator to TX Description of the Prepayments Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None
Adjustment 47 48 Facility Cre	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565	p.321.112.b	Form No. 1 Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar	W&S Functionalized Allocator to TX Description of the Prepayment Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b.
Adjustment 47 48 Facility Cre	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions let Revenue Requirement	p.321.112.b	Form No. 1 Amount - Total Amount - Amount	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar	W&S Functionalized Allocator to TX Description of the Prepayment: Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None
36 Pi Adjustment 47 48 Facility Cre No. 147	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support	p.321.112.b	Form No. 1 Amount Total Amount Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar	W&S Functionalized Allocator to TX Description of the Prepayment
36 Pr Adjustment 47 48 Facility Cre 147 PJM Load O	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Notes Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Vector Revenue Requirement Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Vector Revenue Requirement Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Vector Revenue Requirement	p.321.112.b p.321.96.b	Form No. 1 Amount - Total Amount - Amount	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar	W&S Functionalized Allocator to TX Description of the Prepayment: Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None
Adjustment 47 48 Facility Cre 147 No. No. 149	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Net Revenue Requirement Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Network Zonal Service Rate 1 CP Peak (Note L)	p.321.112.b	Form No. 1 Amount Total Amount Amount -	on Gecuritization Bonds Adjustment	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar	W&S Functionalized Allocator to TX Description of the Prepayment
Adjustment 47 48 Facility Cre 147 No. No. 149	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Notes Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Vector Revenue Requirement Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Vector Revenue Requirement Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Vector Revenue Requirement	p.321.112.b p.321.96.b	Form No. 1 Amount Total Amount Amount -	ecuritization Bonds Adjustment - djustments - Actua	POLR and Retail Related - Transmission Related I Cost of Removal, No	Prepayments - Adjustment for Ancillar Description Description	W&S Functionalized Allocator to TX Description of the Prepayment Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None on & PJM Documentation None
Adjustment 47 48 Facility Cre N 147 PJM Load (149 Depreciatio	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Network Zonal Service Rate 1 CP Peak (Note L) on Expense Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	p.321.112.b p.321.96.b	Form No. 1 Amount Total Amount - Total Amount - 1 CP Peak -	on ecuritization Bonds Adjustment - djustments	POLR and Retail Related Adjustment - Transmission Related	Prepayments - Adjustment for Ancillar Description	W&S Functionalized Allocator to TX Description of the Prepayments
Adjustment 47 48 Facility Cre 147 No. No. 149	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Network Zonal Service Rate 1 CP Peak (Note L) on Expense Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission Depreciation Expense Including Amortization of Limited Term (Note J) Plant,	p.321.112.b p.321.96.b PJM Data Company Records	Form No. 1 Amount Total Amount - Total Amount - 1 CP Peak -	ecuritization Bonds Adjustment - djustments - Actua	POLR and Retail Related Adjustment Transmission Related	Prepayments - Adjustment for Ancillar Description Description Description	W&S Functionalized Allocator to TX Description of the Prepayments - Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None None PJM Documentation None Year 4 Year 5 5 - Year
Adjustment 47 48 Facility Cre N 147 PJM Load (149 Depreciation	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Network Zonal Service Rate 1 CP Peak (Note L) Ion Expense Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission Depreciation Expense Including Amortization of Limited Term Plant, Transmission Plant Cost of Removal Net of Salvage (Note J) Total Transmission Depreciation Expense Including Amortization of Limited (Note J) Total Transmission Depreciation Expense Including Amortization of Limited (Note J)	p.321.112.b p.321.96.b	Form No. 1 Amount Total Amount - Total Amount - 1 CP Peak -	ecuritization Bonds Adjustment - djustments - Actua	POLR and Retail Related Adjustment Transmission Related	Prepayments - Adjustment for Ancillar Description Description Description	W&S Functionalized Allocator to TX Description of the Prepayments - Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None None PJM Documentation None Year 4 Year 5 5 - Year
Adjustment 47 48 Facility Cre N 147 PJM Load (149 N Depreciation	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments Prepayments (Note A) (Note O) Ints to Transmission O&M Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission O&M Less Account 565 edits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Velt Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Network Zonal Service Rate 1 CP Peak (Note L) on Expense Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission Depreciation Expense Including Amortization of Limited Term Plant, Transmission Plant Cost of Removal Net of Salvage (Note J) Total Transmission Depreciation Expense Including Amortization of Limited Term (Note J)	p.321.112.b p.321.96.b PJM Data Company Records Company Records Company Records	Form No. 1 Amount Total Amount - Total Amount - 1 CP Peak -	ecuritization Bonds Adjustment - djustments - Actua	POLR and Retail Related Adjustment Transmission Related	Prepayments - Adjustment for Ancillar Description Description Description	W&S Functionalized Allocator to TX Description of the Prepayments - Less amounts related to POLR, Retail Issues and Bond Securitization. Details y Services p321.88b and p321.92b. None None PJM Documentation None Year 4 Year 5 5 - Year
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PPL Electric Utilities Corporation Attachment 6 – Estimate and Reconciliation Worksheet

Line No.			
	Summary of Formula Rate Process		
	Year	Month	Action
1	Year 2	October	TO populates the formula with data from FERC Form No. 1 (Year 1) and plant in service estimated data
2	Year 3	June	TO populates the formula with actual data from FERC Form 1 (Year 2) and calculates the True-Up Adjustment Before Interest
3	Year 3	October	TO calculates the Interest to include in the True-Up Adjustment
4	Year 3	October	TO populates the formula with data from FERC Form No. 1 (Year 2), plant in service estimated data and True-Up Adjustment
5	Year 4	June	TO populates the formula with actual data from FERC Form 1 (Year 3) and calculates the True-Up Adjustment Before Interest
6	Year 4	October	TO calculates the Interest to include in the True-Up Adjustment
7	Year 4	October	TO populates the formula with data from FERC Form No. 1 (Year 3), plant in service estimated data and True-Up Adjustment

True-up Adjustment for Network Integration Transmission Service

True-up Adjustment with Interest

8	Α	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment (20XX True-up. Line 133).	_
		ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment (20XX	
q	R	ATRK based on projected costs included for the previous calendar year but excludes the true-up adjustment (2000 ATRR. Line 133).	_
3	ь	1	
		Difference (A-B) is the true-up adjustment prior to interest	
10	С	collection.	-

Interest Calculation	Interest on Amount of Refunds or Surcharges						
11	Interest rate pursuant to 35.19a for March of the Current Y	ſr	0.0000%				
12	Month	Yr	1/12 of True-up Adj	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
13	Jan	Year 1	-	0.0000%	11.5	-	÷
14	Feb	Year 1	-	0.0000%	10.5	-	÷
15	Mar	Year 1	-	0.0000%	9.5	-	÷
16	Apr	Year 1	=	0.0000%	8.5	÷	÷
17	May	Year 1	-	0.0000%	7.5	-	÷
18	Jun	Year 1	=	0.0000%	6.5	÷	÷
19	Jul	Year 1	-	0.0000%	5.5	-	÷
20	Aug	Year 1	-	0.0000%	4.5	-	-
21	Sep	Year 1	=	0.0000%	3.5	÷	÷
22	Oct	Year 1	-	0.0000%	2.5	-	-
23	Nov	Year 1	=	0.0000%	1.5	÷	÷
24	Dec Total	Year 1	<u>-</u> -	0.0000%	0.5	-	-
25	Jan-Dec	Year 2		0.000%	12		-
26			Balance	Interest rate from above	Amortization over Rate Year	Balance	
27	Jan	Year 3	-	0.0000%	-	-	
28	Feb	Year 3	-	0.0000%	-	-	
29	Mar	Year 3	-	0.0000%	-	-	
30	Apr	Year 3	-	0.0000%	-	-	
31	May	Year 3	=	0.0000%	-	÷	
32	Jun	Year 3	-	0.0000%	<u>-</u>	-	
33	Jul	Year 3	=	0.0000%	-	÷	
34	Aug	Year 3	-	0.0000%	<u>-</u>	-	
35	Sep	Year 3	-	0.0000%	-	-	
36	Oct	Year 3	-	0.0000%	-	-	
38	Nov	Year 3	-	0.0000%	-	-	
39	Dec Total with interest	Year 3	-	0.0000%	· ·	-	

	W. C. L. IDI. (C. O. C.						
	Weighted Plant in Service Prior Year Forecast	ise	(A)	(B)	(C)	(D)	(E)
	Filor real Porecast		(A)	(b)	(6)	(D) Other Plant	(E)
			Monthly Additions		Other Plant In Service	In Service	Total
			Other Plant In Service	Weighting	Amount (A x B)	(H/ 12)	
41		CWIP Balance Dec (prior yr.)		12			
42		Jan	-	11.5	-	=	
43		Feb	-	10.5	·	-	
44		Mar	-	9.5	.	-	
45		Apr	-	8.5	-	-	
46 47		May	-	7.5	.	-	
48		Jun Jul	-	6.5 5.5	•	-	
49		Aug	_	4.5	· · · · · · · · · · · · · · · · · · ·	-	
50		Sep	_	3.5	·	_	
51		Oct	_	25	_	_	
52		Nov	-	1.5	_	=	
53		Dec	÷	0.5	<u>.</u>	-	
		Total	÷		-	=	-
54 55 56 57		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		-
57					Input to Line 35 of Appendix A		
	Prior Year Actual		(A)	(B)	(C)	(D) Other	(E)
						Plant In Service	
			Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)	Service (H/ 12)	Total
58		CWIP Balance Dec (prior yr.)		12			
59		Jan	-	11.5	-	-	
60		Feb	-	10.5	-	-	
61		Mar	-	9.5		-	
62		Apr	-	8.5	-	-	
63		May	-	7.5	-	-	
64		Jun	-	6.5	-	-	
65		Jul	-	5.5	-	-	
66		Aug	-	4.5	-	-	
67		Sep	-	3.5	-	-	
68		0 d	-	2.5		-	
69		Nov	-	1.5	-	-	
70		Dec	÷	0.5	-	-	
71 72		Total New Transmission Plant Additions and CWIP (weighted by months in service)	-		-	-	-
71 72 73 74 75					Input to Line 17 of Appendix A Input to Line 35 of Appendix A		=
75					Month In Service or Month for CWIP		-
	Current Year Forecast		(A)	(B)	(C)	(D)	(E)
	1 0.0000		(1)	(5)	G	Other Plant	(=)
			Monthly Additions		Other Plant In Service	In Service	Total
			Other Plant In Service	Weighting	Amount (A x B)	(H/ 12)	
76		CWIP Balance Dec (prior yr.)		12			
77		Jan	-	11.5	-	-	
78		Feb	-	10.5	-	-	
79		Mar	-	9.5	-	-	
80		Apr	-	8.5	-	-	
81		May	-	7.5	-	-	
82		Jun	-	6.5	-	-	
83 84		Jul Aug	-	5.5 4.5	-	-	
04		Aug	-	4.0	·	-	

Page 21
Business Use

85	Sep	-	3.5	-	-	
86	Oct	-	2.5	-	-	
87	Nov	-	1.5	-	-	
88	Dec	-	0.5	-	=	
89 90 91 92 93	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		

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Attachment 7 – Transmission Enhancement Charge Worksheet

1 2	New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC		
3 4 5	Formuli A 137 B 144 C	a Line Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A	- - -
6	FCR if a CIAC		
7	D 138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	-
8	The FCR resulting from Formula in a g	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						
"Yes" if a project under PJM OATT Schedule 12,							
otherwise "No"	Schedule 12 (Yes or No)	-	-	-	-	-	1
Useful life of the project	Life	-	-	-	-	-	
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise							
"No"	CIAC (Yes or No)	-	-	-	-	-	
Input the allowed increase in ROE	Increased ROE (Basis Points)	-	-	-	-	-	1
From line 3 above if "No" on line 13 and from line 7							
above if "Yes" on line 13	10.48% ROE	-	-	-	-	-	
	FCR for This Project	-	-	-	-	-	
Project subaccount of Plant in Service Account 101 or							
106 if not yet classified	Investment	-	-	-	-	-	
Line 17 divided by line 12	Annual Depreciation Exp	-	-	-	-	-	
Month in which project is placed in service (e.g. Jan=1)	Month In Service or Month for CWIP	-	-	-	-	-	

68 % ROE	Invest Yr 2008 2008	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Re C
eased ROE	2008							-	-								-					\$ -	\$ -	
68 % ROE	2009		_	_	_	_	_	_	_	_	-	-	-	_	_	_	_	_	-	_	_	\$ -	*	
ased ROE	2009			_			_	_	_		_	_	_	_	_	_	_	_	_	_	_	\$ -	¢ -	
8 % ROE	2010			-			-	-	-	-		-	-	_	-	-	-	-	-	-	-	\$ -	Ψ -	
ased ROE	2010		-	-		_	-	_	_	_	-	-	-	_	-	_	-	-	_	-	_	\$ -	\$ -	
8 % ROE	2011			-		-		-	-	-				-		-	-	-		-	-	\$ -	,	
sed ROE	2011																					\$ -	\$ -	
8 % ROE	2012			-		-		-	-	-				-		-	-	-		-	-	š -	*	
ased ROE	2012			-		-		-	-	-				-		-	-	-		-	-	\$ -	\$ -	
8 % ROE	2013			-		-	-	-	-	-		-	-	-		-	-	-		-	-	\$ -	·	
ased ROE	2013			_		_	-	_	_	_	-	_	-	_	_	_	_	_	-	_	_	s -	\$ -	
8 % ROE	2014			-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	š -	¥ -	
ased ROE	2014		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	_	\$ -	\$ -	
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AUGU INOL										-				·				I			-	, -	Ψ -	

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

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 times the difference of thirteen 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

PPL Electric Utilities Corporation Attachment 8 - Company Exhibit - Securitization Worksheet

Line#

Prepayments

Less Prepayments on Securitization Bonds Administrative and General Expenses	-	(See FM 1, note to page 110, line 57)
Less Administrative and General Expenses on Securitization Bonds Taxes Other Than Income		(See FM 1, note to page 114, line 4)
Less Taxes Other Than Income on Securitization Bonds		(See FM 1, note to page 114, line 14)
Long Term Interest Less LTD Interest on Securitization Bonds		(See FM 1, note to page 114, lines 62 + 63)
Capitalization Less LTD on Securitization Bonds Calculation of the above Securitization Adjustments	•	(See FM 1, note to page 112, line 18)

PPL Electric Utilities Corporation Attachment 9 - Depreciation Rates

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Plant \$	Depreciation \$	Balance \$	Expense \$
350.4	Transmission Land Rights	80	S4							
352	Structures and Improvements	65	R2							
353	Station Equipment	46	R1.5							
354	Towers and Fixtures	75	R3							
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4							
355	Poles and Fixtures	53	R0.5							
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R0.5							
356	Overhead Conductors and Devices	65	R2.5							
357	Underground Conduit	55	S4							
358	Underground Conductors and Devices	45	S3							
359	Roads and Trails	80	R4							
555	General	00	114							
389.4	Land Rights	75	R4							
390.2	Structures and Improvements - Buildings	73								
390.2	BUILDINGS – MAJOR	50	SO.5							
	BUILDINGS - MINOR	45	R3							
	TOTAL ACCOUNT 390.2	40	110							
390.21	Structures and Improvements - Leaseholds	10	SQ							
390.4	Structures and Improvements - Air Conditioning	30	S1							
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	SQ							
391.2	Office Furniture and Equipment - Furniture	20	SQ							
391.4	Office Furniture and Equipment - Equipment	15	SQ							
391.6	Office Furniture and Equipment - Computers	5	SQ							
392.1	Transportation Equipment - Automobiles	10	S3							
392.2	Transportation Equipment - Light Duty Trucks	10	R1.5							
392.3	Transportation Equipment - Heavy Duty Trucks	14	R4							
392.4	Transportation Equipment - Trailers	25	L2							
392.5	Transportation Equipment - Large Tankers/Tractors	15	R3							
392.6	Transportation Equipment - Large Crane Trucks	14	S3							
393	Stores Equipment	25	SQ							
394	Tools and Work Equipment - L&S Line Crews	20	SQ							
394.2	Tools and Work Equipment - Tools	20	SQ							
394.4	Tools and Work Equipment - Construction Dept	20	SQ							
394.6	Tools and Work Equipment - Other	20	SQ							
394.8	Tools and Work Equipment - Garage Equipment	20	SQ							
395	Laboratory Equipment	20	SQ							
396	Power Operated Equipment	15	S4							
397.1	Computer Hardware	15	SQ							
397.2	Computer Software	15	SQ							
397.3	Communication Equipment	15	SQ							
398	Miscellaneous Equipment	20	SQ							
	Intensible									
303.2	Intangible Miscellaneous Intangible Plant - Software									
303.2	5 – YEAR ASSETS	5	SQ							
	10 – YEAR ASSETS	10	SQ							
	15 – YEAR ASSETS	15	SQ							
	TOTAL ACCOUNT 303.2	10	OQ							
		_								
303.6	Smart Meter Software - RF Mesh	5	SQ							
303.8	CLOUD SOFTWARE	_	00							
	5-YEAR ASSETS	5 10	SQ							
	10-YEAR ASSETS 15-YEAR ASSETS	10 15	SQ SQ							
		15	SU							
	TOTAL ACCOUNT 303.8									

Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.

 Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which using a Mortality Curve is identified.

 Column (G) is the average remaining life of the assets in the account based on their vintage.

 Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).

 Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.

 Column (J) is the depreciable net plant in the account or subaccount.

 Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.

 Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).

 Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.

 Column (K) for Accounts Nos. 303.2, 303.6 and 303.8 are calculated using individual asset depreciation and, therefore, are not derived values.

 Column (K) for Account No. 392.3 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.

 For those General Plant accounts that do not have Mortality Curves as indicated by "SQ" in Column (D), additional detail is provided in Attachment 9 Supplemental General Plant Depreciation Details.

		General Plant Depreciation Deta	ails				
(A)	(B)	(C)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
Number	Plant Type	Estimated Life	Applied Depreciation Rate	Plant \$	Depreciation \$	Balance \$	Expense \$
	General						
391.1	Structures and Improvements – Leaseholds – Net Method	5					
391.2	Office Furniture and Equipment - Furniture - Gross Method	20					
391.4	Office Furniture and Equipment – Mechanical Equipment - Gross Method	15					
391.6	Office Furniture and Equipment – Computer Equipment – General - Gross Method	5					
393	Store Equipment - Gross Method	25					
393	Store Equipment - Net Method	25					
394	Tools Shop and Garage Equipment - Distribution Line Crews - Gross Method	20					
394	Tools Shop and Garage Equipment - Distribution Line Crews - Net Method	20					
394.2	Tools Shop and Garage Equipment - Tools - Gross Method	20					
394.2	Tools Shop and Garage Equipment - Tools - Net Method	20					
394.4	Tools Shop and Garage Equipment - Construction Dept - Gross Method	20					
394.6	Tools Shop and Garage Equipment - Gross Method	20					
394.8	Tools Shop and Garage Equipment - Garage Tools Support - Gross Method	20					
394.8	Tools Shop and Garage Equipment - Garage Tools Support - Net Method	20					
395	Laboratory Equipment - Gross Method	20					
395	Laboratory Equipment - Net Method	20					
397.1 397.1	Computer Hardware -Gross Method Computer Hardware – Net Method	15 15					
397.1	Computer Hardware – Net Method Computer Software – Gross Method	15					
397.2 397.3	Computer Software – Net Method Communication Equipment - Gross Method	15 15					
397.3	Communication Equipment - Gross Method Communication Equipment - Net Method	15					
398	Miscellaneous Equipment - Gross Method	20					
200							
398	Miscellaneous Equipment - Net Method	20					

This schedule shows additional detail for those General Plant accounts that do not have a Mortality Curve. The calculation of Depreciation Expense by the Gross Plant Method (i.e., Column (G) multiplied by Column (J)) is shown separately for the assets in each account subject to each such method. Assets purchased new are depreciated using the Gross Plant Method. Assets purchased used are depreciated using the Net Plant Method (i.e., over their remaining economic life).

Notes:

APPENDIX B

Attachment H-8G Redline Version

ATTACHMENT H-8G

Formu	ectric Utilities Corporation la Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	Enter the Year
Shade Alloca	d cells are input cells tors			
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21.b	
2	Total Wages Expense		p354.28.b	
3	Less A&G Wages Expense		p354.27.b	
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	
5	Wages & Salary Allocator		(Line 1 / Line 4)	
6	Plant Allocation Factors Electric Plant in Service		p207.104.g	
7	Accumulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	
8	Accumulated Amortization	(Note A)	p200.21.c	
9	Total Accumulated Depreciation		(Line 7 + 8)	
10	Net Plant		(Line 6 - Line 9)	
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 25 - Line 24)	
12	Gross Plant Allocator		(Line 11 / Line 6)	
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 33 - Line 24)	
14	Net Plant Allocator		(Line 13 / Line 10)	
ant (Calculations			
15	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g	
16 17	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	For Reconciliation Only (Note B)	Attachment 6 Attachment 6	
18	Total Transmission Plant		(Line 15 - Line 16 + Line 17)	
19	General		p207.99.g	
20	Intangible		p205.5.g	
21	Total General and Intangible Plant		(Line 19 + Line 20)	
22	Wage & Salary Allocator		(Line 5)	
23	Total General and Intangible Functionalized to Transmission		(Line 21 * Line 22)	
24	Land Held for Future Use	(Note C) (Note P)	Attachment 5	
25	Total Plant In Rate Base		(Line 18 + Line 23 + Line 24)	
	Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J)	p219.25.c	
27	Accumulated General Depreciation	(Note J)	p219.28.c	
28	Accumulated Amortization		(Line 8)	
29	Total Accumulated Depreciation		(Line 27 + 28)	
30	Wage & Salary Allocator		(Line 5)	
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 29 * Line 30)	,
32	Total Accumulated Depreciation		(Sum Lines 26 + 31)	
33	Total Net Property, Plant & Equipment		(Line 25 - Line 32)	

Adius	tment To Rate Base			
Aujus	Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109		Attachment 1	-
35	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note H)	Attachment 6	_
36	Prepayments Prepayments	(Note A) (Note O)	Attachment 5	
37	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.16.c	-
38	Wage & Salary Allocator		(Line 5)	-
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	
40	Transmission Materials & Supplies		p227.8.c	
41	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	-
42	Cash Working Capital Operation & Maintenance Expense		(Line 70)	-
43	1/8th Rule		1/8	- 12.5%
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	
46	Rate Base		(Line 33 + Line 45)	
Operat	tions & Maintenance Expense			
47 48	Transmission O&M Transmission O&M Less Account 565		Attachment 5 Attachment 5	0
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5	-
50	Transmission O&M		(Lines 47 - 48 + 49)	
51	Allocated Administrative & General Expenses Total A&G		323.197b	
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 8	-
53 54	Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note J)	Attachment 5 Attachment 5	1,518,585
55	Less Property Insurance Account 924		p323.185.b	
56	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	-
57	Less General Advertising Exp Account 930.1		p323.191.b	-
58	Less EPRI Dues	(Note D)	p352 & 353	
59 60	Administrative & General Expenses Wage & Salary Allocator		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	1,518,585
61	Administrative & General Expenses Allocated to Transmission		(Line 59 * Line 60)	-
				-
62	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	
63	General Advertising Exp Account 930.1	(Note K)	Attachment 5	-
64	Subtatal Assessmen 020 and 020 4 Transmission Polated		(Line C2 - Line C2)	<u> </u>
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	-
65	Property Insurance Account 924	(Note G)	Attachment 5	-
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	-
67	Total Accounts 924 and 930.1 - General		(Line 65 + Line 66)	
68	Net Plant Allocator		(Line 14)	-
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	_
70	Total Transmission O&M		(Lines 50 + 61 + 64 + 69)	

Depres	ciation & Amortization Expense				
	Depreciation Expense	of Limited Torm Dlant	(Note I)	Attachment F	
71	Transmission Depreciation Expense Including Amortization		(Note J)	Attachment 5 Attachment 5	-
72 73	General Depreciation Expense Including Amortization of Lim Intangible Amortization	illed Terrii Flant	(Note J) (Note A)	p336.1.d&e	-
	Total		(Note A)	•	-
74				(Line 72 + Line 73)	-
75 70	Wage & Salary Allocator			(Line 5)	
76	General Depreciation & Intangible Amortization Allocate	d to Transmission		(Line 74 * Line 75)	
77	Total Transmission Depreciation & Amortization			(Lines 71 + 76)	
	Other than Income Taxes			A# 1 40	
78	Taxes Other than Income Taxes			Attachment 2	<u> </u>
79	Total Taxes Other than Income Taxes			(Line 78)	
	Capitalization Calculations Long Term Interest				
80	Long Term Interest			p117.62.c through 66.c	
81	Less LTD Interest on Securitization Bonds		(Note O)	Attachment 8	
82	Long Term Interest			(Line 80 - Line 81)	
83	Preferred Dividends		enter positive	p118.29.c	
84	Common Stock Proprietary Capital			p112.16.c	
85	Less Accumulated Other Comprehensive Income			p112.15.c	-
86	Account 219 Less Preferred Stock			(Line 94)	
87	Less Account 216.1			p112.12.c	
88	Common Stock			(Line 84 - 85 - 86 - 87)	-
89	Capitalization Long Term Debt			p112.18.c, 19.c & 21.c	•
90	Less Loss on Reacquired Debt			p111.81.c	-
91	Plus Gain on Reacquired Debt			p113.61.c	-
92	Less LTD on Securitization Bonds		(Note O)	Attachment 8	-
93	Total Long Term Debt		(110.000)	(Line 89 - 90 + 91 - 92)	-
94	Preferred Stock			p112.3.c	-
95	Common Stock			(Line 88)	-
96	Total Capitalization			(Sum Lines 93 to 95)	-
97	Debt %	Total Long Term Debt		(Line 93 / Line 96)	-
98	Preferred %	Preferred Stock		(Line 94 / Line 96)	-
99	Common %	Common Stock		(Line 95 / Line 96)	-
100	Debt Cost	Total Long Term Debt		(Line 82 / Line 93)	-
101	Preferred Cost	Preferred Stock		(Line 83 / Line 94)	-
102	Common Cost	Common Stock	(Note J)	Fixed	0.1048
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 97 * Line 100)	
104	Weighted Cost of Preferred	Preferred Stock		(Line 98 * Line 101)	-
105	Weighted Cost of Common	Common Stock		(Line 99 * Line 102)	-
106	Rate of Return on Rate Base (ROR)			(Sum Lines 103 to 105)	-
107	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 106)	-
Compo	osite Income Taxes				-
108	Income Tax Rates FIT=Federal Income Tax Rate		(Note I)		
109	SIT=State Income Tax Rate or Composite				
110	p	(percent of federal income tax deduc	tible for state	Per State Tax Code	
111	Т	purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - S	SIT * FIT * p)} =		-
112	T / (1-T)				-
140	ITC Adjustment			Attachment 5	-
113 114	Amortized Investment Tax Credit - Transmission Related	ITC Adjustment v 1 / /1 TV		Attachment 5 Line 113 * (1 / (1 - Line 111))	-
114	ITC Adjust. Allocated to Trans Grossed Up Income Tax Adjustments	ITC Adjustment x 1 / (1-T)		LING 113 (17(1-LINE 111))	-
114a 114b	Other Income Tax Adjustments Other Income Tax Adjustments Other Income Tax Adjustments – Grossed Up	Other Income Tax Adjustment x 1 /	(Note Q, Note R)	Attachment 5 Line 114a * (1 / (1 - Line 111))	
1146	Income Tax Component =	(T/1-T) * Investment Return * (1-		Line 114a * (1 / (1 - Line 111)) Line 112 * Line 107 * (1- (Line 103 / Line 106))	
113	moone rax component =	(1/1-1) IIIVESUNEIR KERIII (1-	(MOLIDINON)) -	Line 112 Line 107 (1-(Line 103/Line 100))	-
116	Total Income Taxes			(Line 114 + Line 114b + Line 115)	

	Network Zonal Service Rate			
148	Net Zonal Revenue Requirement		(Line 145 + 146 + 147)	
147	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	•
146	True-up amount		Attachment 6	•
145	Net Revenue Requirement		(Line 133)	•
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 141 - Line 71) / Line 142	•
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 141 / Line 142)	•
142	Net Transmission Plant		(Line 18 - Line 26 + Line 35)	•
141	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 139 + Line 140)	•
140	Increased Return and Taxes		Attachment 4	
139	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes		(Line 130 - Line 123 - Line 124)	•
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	,
137	Net Plant Carrying Charge without Depreciation		(Line 134 - Line 71) / Line 135	
136	Net Plant Carrying Charge		(Line 134 / Line 135)	
135	Net Transmission Plant		(Line 18 - Line 26 + Line 35)	
134	Net Plant Carrying Charge Gross Revenue Requirement		(Line 130)	
133	Net Revenue Requirement		(Line 131 - Line 132)	
132	Revenue Credits Revenue Credits		Attachment 3	
131	Adjusted Gross Revenue Requirement		(Line 129 * Line 130)	
130	Gross Revenue Requirement		(Line 125)	
129	Inclusion Ratio		(Line 128 / Line 126)	
128	Included Transmission Facilities		(Line 126 - Line 127)	
127	Excluded Transmission Facilities (Note	e M)	Attachment 5	,
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Faci Transmission Plant In Service	lities	(Line 15)	
125	Gross Revenue Requirement	1:4:	(Sum Lines 120 to 124)	
124	Income Taxes		(Line 116)	•
123	Investment Return		(Line 107)	
122	Taxes Other than Income		(Line 79)	
121	Total Transmission Depreciation & Amortization		(Line 77)	
120	Total Transmission O&M		(Line 70)	
119	Rate Base		(Line 46)	
118	Total Adjustment to Rate Base		(Line 45)	
117	Summary Net Property, Plant & Equipment		(Line 33)	

Notes

- A Electric portion only.
- 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.
- 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.
- Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h.

 Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes.
 - The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- J Base ROE will be as follows: (i.) 9.90% for the period May 21, 2020 through May 31, 2022; (iii.) 9.95% for the period June 1, 2022 through May 31, 2023; (iii.) 10.00% on June 1, 2023 and thereafter. If PPL Electric transitions from a June 1 to May 31 Rate Year period to a projected rate year based on January 1 to December 31 period and the transition occurs during a year when the Base ROE would change on June 1 PPL Electric will use a blended Base ROE that reflects the number of months each ROE is in effect during the transition year. No change in ROE will be made absent a filing at FERC.
 - PBOP expense is fixed until changed as the result of a filing at FERC.
 - Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.
 - Upon request, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.
- As set forth in Attachment 5, added to the depreciation expense will be actual removal costs (net of salvage) amortized over five years.
- K Education and outreach expenses related to transmission (e.g., siting or billing).
- L As provided for in Section 34.1 of the PJM OATT, the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Includes only charges incurred for system integration, such as those under the EHV Agreement, and transmission costs paid to others that benefit transmission customers.
- O Amounts associated with transition bonds issued to securitize the recovery of retail stranded costs are removed from account balances, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.
- P Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- Q Includes amounts associated with the amortization of any deficient or excess deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority), and amounts associated with the tax effect of the AFUDC Equity permanent difference. See Attachment 5 for a detailed breakdown of these amounts.
- The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in PPL Electric Utilities Corporation, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission	Plant	Labor	Transmission	
		Related	Related	Related	ADIT	
1	ADIT- 282	0	0	0		From Acct. 282 total, below
2	ADIT-283	0	0	0		From Acct. 283 total, below
3	ADIT-190	0	0	0		From Acct. 190 total, below
4	Subtotal	0	0	0		Sum lines 1 through 3
5	Wages & Salary Allocator			0.0000%		
6	Net Plant Allocator		0.0000%			
7	ADIT	0	0	0	0	Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
		row 4	row 5 * row 4	row 5 * row 4		

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

ssiiillai iteil	A Table1: ADIT-190	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
Line No.	Account 190		Related	Related	Related	Related	Justification
1	Account 190						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11 12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24 25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36 37							
3 <i>1</i> 38							
39							
40							
41							
42							
43							
44							
45							
46	Subtotal - p234	-	-	-	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	_	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	
49	Total	-	-	-	-	-	

Instructions for Account 190:

- $\textbf{1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column \textbf{C}}\\$
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A B C D E F G
Gas, Prod,

	Table 2: ADIT- 282	Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Line No.	Account 282						
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	Subtotal - p275						
47	Less FASB 109 Above if not separately removed						
48	Less FASB 106 Above if not separately removed						
49	Total						
TJ	I Viai						

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is
- not included in the formula, the associated ADIT amount shall be excluded.

D

Ε

G

Martin 100 1		Table 2: ADIT 202	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor		
New New		Table 3: ADIT-283	iotai				Labor Polated	lustification	
1	Line No.	Account 283		Neiateu	Nerateu	Nerateu	Nelateu	Justinication	
		7.000uit.200							
	2								
	4								
	5								
	6								
	7								
	8								
1									
14									
1									
1									
18									
19									
	25								
28	26								
29 30 31 31 32 33 34 35 36 37 38 39 40 40 41 41 42 43 55 5 5 5 5 6 6 7 7 8 8 8 8 8 9 9 9 1 9 1 8 8 8 8 8 9 9 1 9 1	27								
1									
31									
32									
33									
34									
35									
36									
37									
38									
19									
40									
41 42 42 43 44 44 44 45 44 45 46 5 5 47 48 48 48 48 49 4									
42 43 43 44 44 45 45 46 Subtotal - p277 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
43 44 44 45 46 45 46 <td< th=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
44 45 9									
45 Subtotal - p277 -									
46 Subtotal - p277 -									
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed		Subtotal - p277	-	-	-	-	-		
48 Less FASB 106 Above if not separately removed			-	-	-	-	-		
	48			-			-		
	49	Total	-	-	-	-	-		

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

	Table 4: ADIT Related Regulatory Asset - Account 182.3	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	End of Year Sub-Totals						
1 2	Protected Plant Deficient/(Excess) ADIT Protected Plant Related Deficient/(Excess) NOL ADIT	-					
3	Unprotected Plant Deficient/(Excess) ADIT	-					
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	•	-	Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation	-					
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-					
7	Other Flow-Through Activity	-					
8	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	Total equals sum of Lines 8-9 and is
10	Total Plant ADIT Related Regulatory Asset (Account 182.3)						found on FERC Form 1 Page 232, Column f
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					Coldinii
12	Gross-up of Line 11	-					
13	Total Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)	-	-			-	Total equals sum of Lines 11-12 and is found on FERC Form 1 Page 232, Column f
14	FAS109 Deferred Tax Asset (Account 190)	-					
15	FAS109 Deferred Tax Liability (Account 282)	-					
16 17	FAS109 Deferred Tax Liability (Account 283) Regulatory Asset Balances and FAS109 ADIT Balances in Tables	-					0 (1/2 40 140 40
	1-3 Net to Zero	-	-	-	-	-	Sum of Lines 10 and 13-16
	Beginning of Year Sub-Totals						
18	Protected Plant Deficient/(Excess) ADIT	-					
19	Protected Plant Related Deficient/(Excess) NOL ADIT	-					
20	Unprotected Plant Deficient/(Excess) ADIT	-					
21	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 18-20
22	AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment	-					
23	Charge	-					
24 25	Other Flow-Through Activity	-					0 (11 0101
25 26	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 21-24
20	Gross-up of Line 25	-	-	-	-	-	Total equals sum of Lines 25-26 and
27	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-		-	-	is found on FERC Form 1 Page 232, Column b
28	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
29	Gross-up of Line 28	-					Total annual annual lines 20 20 and
30	Total Unprotected Nonplant ADIT Related Regulatory Asset						Total equals sum of Lines 28-29 and is found on FERC Form 1 Page 232,
31	(Account 182.3) FAS109 Deferred Tax Asset (Account 190)	-	-	-	-	-	Column b
32	FAS109 Deferred Tax Liability (Account 282)	-					
33	FAS109 Deferred Tax Liability (Account 283)	-					
34	Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3 Net to Zero	-	-		-	-	Sum of Lines 27 and 30-33
	Current Year Activity (End of Year Less Beginning of Year Sub-Tota	als)					
35	Amortization of Protected Plant (Deficient)/Excess ADIT	_					
36	Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT	_					
37	Amortization of Unprotected Plant (Deficient)/Excess ADIT	-					
							Total amortization equals sum of Lines 35-37 and amounts recorded to
38	Total Amortization of Net (Deficient)/Excess Plant ADIT						Accounts 410.1 and 411.1 are
39	Total Amortization of Deficient Plant ADIT recorded to	-	-	-	•	•	reflected on Lines 39 and 40.
40	Account 410.1 Total Amoritization of Excess Plant ADIT recorded to						Account 410.1
41	Account 411.1						Account 411.1
42	Impact of Tax Rate Changes on Protected Plant ADIT Balance Impact of Tax Rate Changes on Protected Plant-Related NOL	-					
43	ADIT Balance						
44	Impact of Tax Rate Changes on Unprotected Plant ADIT Balance Total Impact of Tax Rate Changes on Plant ADIT Balance						Sum of Lines 41-43
45	AFUDC Equity Incurred Net of Depreciation	-					Outif of Lines 41-40
46	Amortization of Transmission Monthly Deferred Tax Adjustment	-					
47	Charge Other Flow-Through Activity	_					
48	Reclass balance to/from Regulatory Liability (Table 5) when Balance changes directions						
49	Total ADIT activity excluding Gross-up	-	-	-	-	-	Sum of Lines 38 and 44-48
50	Gross-up of Line 49	-	-	-	-	-	
51	Change in Plant ADIT Related Regulatory Asset (Account						Total equals sum of Lines 49-50 and is found on FERC Form 1 Page 232,
	182.3) Amortization of Unprotected Nonplant Deficient ADIT in a	-	-	-	-	-	Columns c + e
52	Regulatory Asset Total Amortization of Deficient Nonplant ADIT recorded to	-					
53	Account 410.1						Account 410.1
54	Impact of Tax Rate Changes on Unprotected Nonplant ADIT Balance						
55	Gross-up of Lines 52 and 54	-					

56	Change in Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)	-	-	•		-	Total equals sum of Lines 52 and 54-55 and is found on FERC Form 1 Page 232, Columns c + e
57	Change in FAS109 Deferred Tax Asset (Account 190)	-					
58	Change in FAS109 Deferred Tax Liability (Account 282)	-					
59	Change in FAS109 Deferred Tax Liability (Account 283)	-					
60	Change in Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3 net to Zero	-	-	-	-	-	Sum of Lines 51 and 56-59

Instructions for Account 182:

- 1. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulatory assets reflect the excluded ADIT balances that represent amounts to be collected by customers through future rates.
- represent amounts to be collected by customers through future rates.

 2. Excess and deficient ADIT are computed in any year where the applicable federal, state, or local income tax rates are changed. The detailed ADIT balances in Tables 1-3 in this Attachment that impact rate base are re-measured in Table 6 using the new tax rates and the change in ADIT balance is recorded to a regulatory asset or regulatory liability with an offsetting ADIT FAS109 adjustment. Amortization periods for protected and unprotected ADIT balances will be identified in the Justification field in Column G.
- 3. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 4. ADIT items related only to Transmission are directly assigned to Column D
- 5. ADIT items related to Plant and not in Columns C & D are included in Column E
- 6. ADIT items related to labor and not in Columns C & D are included in Column F

	Table 5: ADIT Related Regulatory Liability - Account 254	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	End of Year Sub-Totals						
1 2	Protected Plant Deficient/(Excess) ADIT Protected Plant Related Deficient/(Excess) NOL ADIT	-					
3	Unprotected Plant Deficient/(Excess) ADIT	-					
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment	-					
6	Charge	-					
7	Other Flow-Through Activity	-					
٥	Plant ADIT Related Regulatory Liability excluding Gross-up	-	-	-	-	-	Sum of Lines 4-7
J	Gross-up of Line 8	-	-	-	-	-	Total equals sum of Lines 8-9 and is
10	Total Plant ADIT Related Regulatory Liability (Account 254)		-			-	found on FERC Form 1 page 278, Column f
11	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
12	Gross-up of Line 11						Tribunal and the second of the second
13	Total Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 11-12 and is found on FERC Form 1 page 278, Column f
14	FAS109 Deferred Tax Asset (Account 190)	-	-	-	-	-	
15	FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	
16	FAS109 Deferred Tax Liability (Account 283) Regulatory Liability Balances and FAS109 ADIT Balances in						
17	Tables 1-3 Net to Zero	-	-	-	-	-	Sum of Lines 10 and 13-16
	5						
18	Beginning of Year Sub-Totals Protected Plant Deficient/(Excess) ADIT	_					
19	Protected Plant Deficient/(Excess) AUTI Protected Plant Related Deficient/(Excess) NOL ADIT	-					
20	Unprotected Plant Deficient/(Excess) ADIT	-					
21	Total Unamortized Net Deficient/(Excess) Plant ADIT	-	-	-	-	-	Sum of Lines 18-20
22	AFUDC Equity Incurred Net of Depreciation	-					
23	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-					
24	Other Flow-Through Activity	-					
25	Plant ADIT Related Regulatory Liability excluding Gross-up	-	-	-	-	-	Sum of Lines 21-24
26	Gross-up of Line 25	-	-	-	-	-	Total equals sum of Lines 25-26 and
27	Total Plant ADIT Related Regulatory Liability (Account 254)				_	_	is found on FERC Form 1 page 278, Column b
28	Unprotected Nonplant Excess ADIT excluding Gross-up	-					Column
29	Gross-up of Line 28						
30	Total Unprotected Nonplant ADIT Related Regulatory Liability						Total equals sum of Lines 28-29 and is found on FERC Form 1 page 278,
31	(Account 254)	-	-	-	-	-	Column b
32	FAS109 Deferred Tax Asset (Account 190) FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	
33	FAS109 Deferred Tax Liability (Account 283)	<u> </u>	-	<u> </u>		-	
34	Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3 Net to Zero	_	-	-	-	_	Sum of Lines 27 and 30-33
	Tables 1-5 Net to 2ero						Cum of Emod En and Go Go
	Current Year Activity (End of Year Less Beginning of Year Sub- Totals)						
35	Amortization of Protected Plant (Deficient)/Excess ADIT	-					
36	Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT						
37	Amortization of Unprotected Plant (Deficient)/Excess ADIT	-					
38							Total amortization equals sum of Lines 35-37 and amounts recorded to
30	Total Amortization of Net (Deficient)/Excess Plant ADIT	-	-	-	-	-	Accounts 410.1 and 411.1 are reflected on Lines 39 and 40.
39	Total Amortization of Deficient Plant ADIT recorded to Account 410.1						Account 410.1
40	Total Amoritization of Excess Plant ADIT recorded to Account 411.1						Account 411.1
41	Impact of Tax Rate Changes on Protected Plant ADIT Balance	-					
42	Impact of Tax Rate Changes on Protected Plant-Related NOL ADIT Balance						
43	Impact of Tax Rate Changes on Unprotected Plant ADIT Balance						
44	Total Impact of Tax Rate Changes on Plant ADIT Balance						Sum of Lines 41-43
45	AFUDC Equity Incurred Net of Depreciation	-					
46	Amortization of Transmission Monthly Deferred Tax Adjustment Charg	-					
47	Other Flow-Through Activity	,					
48	Reclass balance to/from Regulatory Asset (Table 4) when Balance changes directions						
49	Total ADIT activity excluding Gross-up	-	-	-	-	-	Sum of Lines 38 and 44-48.
50	Gross-up of Line 49	-	-	-	-	-	Total equals sum of Lines 49-50 and
51	Change in Plant ADIT Related Regulatory Liability (Account 254)			_			is found on FERC Form 1 Page 278, Columns d + e
52	Amortization of Unprotected Nonplant Excess ADIT in a	_				_	Columno d 1 C
53	Regulatory Liability Total Amortization of Excess Nonplant ADIT recorded to Account 411.1	•	-	•	-	_	Account 444.4
54	Impact of Tax Rate Changes on Unprotected Nonplant ADIT						Account 411.1
55	Balance Gross-up of Lines 52 and 54						
	2.000 Sp 3. 2000 VZ GIA VT						

56	Change in Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-		-	-	Total equals sum of Lines 52 and 54-55 and is found on FERC Form 1 Page 278, Columns d + e
57	Change in FAS109 Deferred Tax Asset (Account 190)		-	-	-	-	
58	Change in FAS109 Deferred Tax Liability (Account 282)	-	-	-	-	-	
59	Change in FAS109 Deferred Tax Liability (Account 283)	-					
60	Change in Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3 net to Zero		-	-	-	-	Sum of Lines 51 and 56-59

Instructions for Account 254:

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

	Α	В	С	D	E	F	G
Line No.	Table 6: Computations of Income Tax Rate Changes on Plant and Nonplant Temporary Differences	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	ADIT Net Liabilities on Protected Plant Federal Tax Rate Changes						
1	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					Relates to book verus tax plant federal depreciation differences due to method and/or life of asset
2	Statutory tax rate enacted - Federal		-	-	-	-	
3 4	ADIT Balance at new enacted statutory tax rate - Federal ADIT Balance prior to date of enacted tax rate change - Federal	-	-	-	-	-	Line 1 x Line 2
5	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 3 less Line 4 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)
6	Federal plant-related NOL temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change	-					Relates to federal NOLs allocated to protected plant differences.
7	Statutory tax rate enacted - Federal		-	-	-	-	
8	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 6 x Line 7
9	ADIT Balance prior to date of enacted tax rate change - Federal	-					
10	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 8 less Line 9 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences) Sum of Lines 5 and 10. Offset is to
11	Total Impact of Tax Rate Change on Protected Plant ADIT Balance						Account 182 or 254 depending on the direction of the total plant- related FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-through items and AFUDC
	Dalatice	-	-	-	-	-	equity.
	ADIT Net Liabilities on Unprotected Plant Federal Tax Rate Changes						
12	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	_					Relates to book versus federal tax plant basis differences. Exclude items reflected on lines 17 and 29.
13	Statutory tax rate enacted - Federal		-	-	-	-	
14	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 12 x Line 13
15	ADIT Balance prior to date of enacted tax rate change - Federal	-					
16	Change in ADIT Balance due to enacted tax rate change - Federal		-	-		-	Line 14 less Line 15 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)
17	Federal plant-related temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change						Relates to book versus federal tax plant basis differences with ADIT in Account 190.
18	Statutory tax rate enacted - Federal	<u> </u>	-	-	-	-	Account 190.
19	ADIT Balance at new enacted statutory tax rate - Federal		-	_	-	_	Line 17 x Line 18
20	ADIT Balance prior to date of enacted tax rate change - Federal	-					
21	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 19 less Line 20 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)
							Relates to book versus state tax depreciation differences and book
22	State plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					versus state tax plant basis differences. Exclude items reflected on line 29
23	Statutory tax rate - State		-	-	-	-	
24	ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 22 x Line 23
25 26	Statutory tax rate enacted - Federal		-	-	-	-	
27	ADIT Balance at new enacted statutory tax rate - Fed-Offset ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 24 x Line 25)
28	Change in ADIT Balance due to enacted tax rate change – Fed-Offset	_	_				Line 26 less Line 27 - Account 282 (Reflects tax impact of federal tax rate changes on state temporary differences)
							unicronocoj
29	State plant-related temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change	-					Relates to book versus state tax depreciation differences with ADIT in Account 190.
30	Statutory tax rate - State		-	-	-	-	
31	ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 29 x Line 30
32 33	Statutory tax rate enacted - Federal		-	-	-	-	Outstand (1) and 11 and
33 34	ADIT Balance at new enacted statutory tax rate - Fed-Offset ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 31 x Line 32)
35	Change in ADIT Balance due to enacted tax rate change – Fed-Offset	_	-	-	-	-	Line 33 less Line 34 - Account 190 (Reflects tax impact of federal tax rate changes on state temporary differences)
	State Tax Rate Changes						Relates to book versus state tax
36	State plant-related temporary difference (with ADIT in Account 282) on date of state enacted tax rate change	-					depreciation differences and book versus state tax plant basis differences. Exclude items reflected on line 43.
37	Statutory tax rate enacted - State		-	-	-	-	
38	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	Line 36 x Line 37

							1
39	ADIT Balance prior to date of enacted tax rate change - State	-					L' 20 L L' 20 A 4000
40							Line 38 less Line 39 - Account 282 (Reflects tax impact of state tax rate
40	Change in ADIT Balance due to enacted tax rate change - State	_	-	-	-	_	changes on <u>state</u> temporary differences)
	g						umore:1999)
41	Statutory tax rate - Federal	-	-	-	-	_	
							Subtract (Line 40 x Line 41) - Account
42	Change in ADIT balance due to enacted state tax rate change -						282 (Reflects fed-offset of <u>state</u> tax rate changes on <u>state</u> temporary
	Fed-Offset	-	-	-	-	-	differences)
43	State plant temporary difference (with ADIT in Account 190) on date						Relates to book versus state tax plant basis differences with ADIT in Account
	of state enacted tax rate change	-					190.
44	Statutory tax rate enacted - State		-	-	-	-	
45	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	Line 43 x Line 44
46	ADIT Balance prior to date of enacted tax rate change - State	-					
							Line 45 less Line 46 - Account 190 (Reflects tax impact of state tax rate
47	Character ADIT Deliver de la Constantina del Constantina de la Con						changes on state temporary
	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	differences)
48	S						
40	Statutory tax rate - Federal	-	-	-	-	-	Subtract (Line 47 x Line 48) - Account
49	Charges in ADIT halouse due to arrested at the transfer about						190 -(Reflects fed-offset of state tax
	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	rate changes on <u>state</u> temporary differences)
							,
							Sum of Lines 16, 21, 28, 35, 40, 42,
							47 and 49. Offset is to Account 182 or 254 depending on the direction of
50							the total plant-related FAS109 ADIT
							balance at end of period, which includes impacts for excess and
	Total Impact of Tax Rate Change on Unprotected Plant ADIT Balance		_		_	_	deficient ADIT, plant flow-through items and AFUDC equity.
	Datatice		-	-	_	-	items and APODC equity.
							Sum of Lines 11 and 50. Offset is to
							Account 182 or 254 depending on the direction of the total plant-
51							related FAS109 ADIT balance at end
31							of period, which includes impacts for excess and deficient ADIT, plant
	Tatalan and of Tan Data Oleman and District ADIT Data						flow-through items and AFUDC
	Total Impact of Tax Rate Change on Plant ADIT Balance	-	-	-	-	-	equity.
	ABITILITIES III						
	ADIT Liabilities on Unprotected Nonplant Assets						
EO.	Federal Tax Rate Changes Federal nonplant temporary difference on date of federal enacted tax						
52	rate change	-					Reflect as negative amounts
53	Statutory tax rate enacted - Federal		-	-	-	-	
54	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 52 x Line 53
55	ADIT Balance prior to date of enacted tax rate change - Federal	-					
							Line 54 less Line 55 - Account 283 (Reflects tax impact of <u>federal</u> tax rate
56	Change in ADIT Balance due to enacted tax rate change -						changes on federal temporary
	Federal	•	-	-	-	•	differences)
	State nonplant temporary difference on date of federal enacted tax						
57	rate change	-					Reflect as negative amounts
58	Statutory tax rate - State		-	-	-	-	
59	ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 57 x Line 58
60	Statutory tax rate enacted - Federal		-	-	-	-	
61	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	Subtract (Line 59 x Line 60)
62	ADIT Balance prior to date of enacted tax rate change - Fed-Offset						,
	, and the state of						Line 61 less Line 62 - Account 283
63	Change in ADIT Balance due to enacted tax rate change – Fed-						(Reflects tax impact of <u>federal</u> tax rate changes on <u>state</u> temporary
	Offset	-	-		-	-	differences)
	State Tax Rate Changes						
64	State nonplant temporary difference on date of state enacted tax rate change	-					Reflect as negative amounts
65	Statutory tax rate enacted - State		-	-	-	-	• • • • • • • • • • • • • • • • • • • •
66	ADIT Balance at new enacted statutory tax rate - State	_	_	_	_	_	Line 64 x Line 65
67	ADIT Balance at new enacted statutory tax rate - State ADIT Balance prior to date of enacted tax rate change - State	-	-	-	-	-	LING O I A LING OU
	7.211 Dalamoc prior to date or enacted tax rate challige - State						Line 66 less Line 67 - Account 283
68							(Reflects tax impact of state tax rate changes on state temporary
	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	differences)
69	Statutory tax rate - Federal	-	-	-	-		
							Subtract (Line 68 x Line 69) - Account
70	Change in ADIT balance due to enacted state tax rate change -						283 (Reflects fed-offset of state tax rate changes on state temporary
	Fed-Offset	-	-	-	-	-	differences)
							Com of 1 FO 00 00 170
							Sum of Lines 56, 63, 68 and 70. FAS109 adjustment recorded to
71							Account 283 with an offset to Account 182 or 254 depending on
• •	Total Impact of Tay Date Of Assessment April Date						the direction of the total nonplant
	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Assets		_		-	-	FAS109 ADIT balance at end of period.

Endoral	Tav	Data	Changes

76

83

88

90

91

Federal Tax Rate Changes						
Federal nonplant temporary difference on date of federal enacted tax rate change	-					Reflect as positive amounts
Statutory tax rate enacted - Federal		-	-	-	-	
ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	-	Line 72 x Line 73
ADIT Balance prior to date of enacted tax rate change - Federal	-					
Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 74 less Line 75 - Account 190 (Reflects tax impact of <u>federal</u> tax ra changes on <u>federal</u> temporary differences)
State nonplant temporary difference on date of federal enacted tax						
State nonplant temporary difference on date of rederal enacted tax rate change	-					Reflect as positive amounts
Statutory tax rate - State		-	-	-	-	
ADIT Balance at statutory tax rate - State	-	-	-	-	-	Line 77 x Line 78
Statutory tax rate enacted - Federal		-	-	-	-	
ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	-	Subtract (Line 79 x Line 80)
ADIT Balance prior to date of enacted tax rate change - Fed-Offset						
Change in ADIT Balance due to enacted tax rate change – Fed- Offset	-	-	-	-		Line 81 less Line 82 - Account 190 (Reflects tax impact of federal tax ra changes on state temporary differences)
State Tax Rate Changes State nonplant temporary difference on date of state enacted tax rate change						Reflect as positive amounts
Statutory tax rate enacted - State		-	-	-	-	,
ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	-	Line 84 x Line 85
ADIT Balance prior to date of enacted tax rate change - State	-					
Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 86 less Line 87 - Account 190 (Reflects tax impact of state tax rate changes on state temporary differences)
Statutory tax rate - Federal	_	_	_	_	_	

Fed-Offset	-	-	-	-	- differences)
Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Liabilities	-	-	-	-	Sum of Lines 76, 83, 88 and 90. FAS109 adjustment recorded to Account 190 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.

Instructions for Income Tax Rate Changes:

Change in ADIT balance due to enacted state tax rate change -

- 1. Tax rate changes are calculated on 3 categories of temporary differences (plant, nonplant assets and nonplant liabilities) and by function (Distribution/Other, Transmission, Plant and Labor).
- 2. Tax rate changes on plant ADIT are further categorized by protected and unprotected plant, federal and state tax rate calculations, and ADIT FERC Accounts. The accounting of the tax rate change impact will be recorded to Account 182 or Account 254 depending on the direction of the offsetting ADIT FAS109 balance that reflects the difference between ADIT for ratemaking and ADIT for GAAP reporting at the end of the period.
- 3. Tax rate changes on ADIT related to nonplant assets are further categorized by federal and state tax rate calculations. The accounting of the tax rate change impact is recorded to Account 182 or Account 254 depending on whether the tax rate increased or decreased.
- 4. Tax rate changes on ADIT related to nonplant liabilities are further categorized by federal and state tax rate calculations. The accounting of the tax rate change impact is recorded to Account 182 or Account 254 depending if the tax rate increased or decreased.
- 5. The protected and unprotected plant amounts in the plant and labor columns (i.e., columns E and F) reflect cumulative balances of current and prior year annual activity allocated to Transmission at each year's respective allocation factors.
- 6. The uprotected nonplant asset and liability amounts in the plant and labor columns (i.e., columns E and F) reflect the current year's balance allocated to Transmission at the current year's respective allocation factors.

Subtract (Line 88 x Line 89) - Account 190 (Reflects fed-offset of state tax rate

changes on state temporary

Attachment 2 - Taxes Other Than Income Worksheet

Other	Taxes	Page 263 Col (i)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
1		-		
2		-		
3				
4				
5				
6 7				
8	Total Plant Related			_
Ü	Total Flair Related			
	Labor Related		Wages & Salary Allocator	
9		-		
10		-		
11		-		
12				
13				
14	Total Labor Related	-		-
	Other Included		Net Plant Allocator	
15		-		
16		-		
17				
18				
19	Total Other Included	-		-
20	Total Included (Lines 8 + 14 + 19)	-		-
	Currently Excluded			
21		-		
22		-		
23		-		
24		-		
25		-		
26 27				
28	Subtotal, Excluded			
20 29	Total, Included and Excluded (Line 20 + Line 28)	-		
30	Total Other Taxes from p114.14.c less Tax on Securitization Bonds	-		
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.

Attachment 3 - Revenue Credit Worksheet

(Sum Lines 1-10)

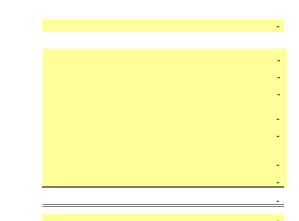
Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related

- Account 456 Other Electric Revenues (Note 1)
- 2 Transmission for Others (Note 3)

Schedule 12 Revenues (Note 3)

3

- Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)
 - Point-to-Point Service revenues for which the load is not included in the divisor received by
- 6 Transmission Owner (e.g. Schedule 8)
- Professional Services provided to others
- 8 Facilities Charges including Interconnection Agreements (Note 2)
- 9 Gross Revenue Credits
- 10 Amount offset from Note 3 below
- Note 1: All revenues related to transmission that are received as a transmission owner 11 (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
- 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 12 associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 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.



PPL Electric Utilities Corporation Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE Line 29 + Line 39 from below 100 Basis Point increase in ROE and Income Taxes 100 Basis Point increase in ROE 1.00% В Appendix A Line or Source Reference 1 Rate Base (Attachment A Line 46) Long Term Interest (Attachment A Line 80) Long Term Interest Less LTD Interest on Securitization Bonds Attachment 8 (Line 2 - Line 3) 4 Long Term Interest 5 Preferred Dividends enter positive p118.29.c Common Stock 6 Proprietary Capital p112.16.c Less Accumulated Other Comprehensive Income Account 219 p112.15.c Less Preferred Stock Less Account 216.1 8 (Attachment A Line 86) 9 p112.12.c 10 Common Stock (Line 6 - 7 - 8 - 9) Capitalization 11 Long Term Debt p112.18.c, 19.c & 21.c Less Loss on Reacquired Debt 12 p111.81.c 13 Plus Gain on Reacquired Debt p113.61.c Less LTD on Securitization Bonds Attachment 8 15 Total Long Term Debt (Line 11 - 12 + 13 - 14) p112.3.c (Line 10) Preferred Stock 16 17 Common Stock (Sum Lines 15 to 17) (Line 15 / Line 18) Total Capitalization 18 Total Long Term Debt 19 Debt % Preferred % 20 Preferred Stock (Line 16 / Line 18) 21 22 23 24 Common % Common Stock (Line 17 / Line 18) Debt Cost Total Long Term Debt (Line 4 / Line 15) Preferred Cost Preferred Stock (Line 5 / Line 16) Common Cost Common Stock Fixed 0.1148 25 26 27 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 19 * Line 22) Weighted Cost of Preferred Preferred Stock (Line 20 * Line 23) Weighted Cost of Common Common Stock (Line 21 * Line 24) Rate of Return on Rate Base (ROR) 28 (Sum Lines 25 to 27 Investment Return = Rate Base * Rate of Return (Line 1 * Line 28) 29 Com e Income Taxes Income Tax Rates 30 FIT=Federal Income Tax Rate 31 32 SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes Per State Tax Code 33 T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 34 35 CIT = T / (1-T)1 / (1-T) ITC Adjustment 36 Amortized Investment Tax Credit Attachment 5 37 ITC Adjust. Allocated to Trans. - Grossed Up (Line 36 * (1 / (1 - Line 33) Income Tax Adjustments Other Income Tax Adjustments
Other Income Tax Adjustments – Grossed Up 37a Attachment 5 Other Income Tax Adjustment x 1 / (1-T) Line 114a * (1 / (1 - Line 111)) 37b Income Tax Component = 38 CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 39 Total Income Taxes

Attachment 5 - Cost Support

ITC Adjust	tment		Attachment 5 - Cost Su	upport			
,			Form No. 1	Transmission	Non- transmission		Dateila
113	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Amortized Investment Tax Credit	Company Records	Amount	Related	Related	- Enter Negative	Details Details
110	Allorized investment tax oreas	company records	-	-		- Litter Negative	
Transmiss	sion / Non-transmission Cost Support		Form No. 1	Transmission Related Major	Transmission Related Minor	Non- transmission	
24	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Land Held for Future Use (Note C)		Amount	Items	Items	Related	Details
-	(,	Company Records	-	-	-	-	Removal of land held for future use (if any) that is included in CWIP balance
	(Note P)	Company Records		-	-		Gains from the sale of Land Held for Future Use
						_	Balance for Appendix A
Adjustmer	nts to A & G Expense						
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Prior Period Adjustment	Adjusted Total		Details
53	Allocated Administrative & General Expenses Fixed PBOP expense	FERC Authorized	1,518,585				
54 65	Actual PBOP expense Actual PBOP expense Property Insurance Account 924	Company Records p323.185.b				Current year actua Annual Premium a	al PBOP expense associated with storm insurance excluding recoveries related to prior periods.
		·				(See FM 1 note to	page 320 line 185)
Regulator	y Expense Related to Transmission Cost Support		Farm	1 No. 1	Transmission	Non-	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Directly Assigned A&G			iount	Transmission Related	transmission Related	Details
62	Regulatory Commission Exp Account 928 (Note G) p350-151h			-	-	-	
	Safety Related Advertising Cost Support Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			n No. 1	Safety Related	Non-safety Related	Details .
66	Directly Assigned A&G General Advertising Exp Account 930.1 (Note F) p323.191.b		Am	-	Oursey Neidled	Neialeu	Details
	, , , , , , , , , , , , , , ,				-	-	
MultiState	Workpaper		State	1	State 2	State 3	State 4 State 5 Details
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Income Tax Rates		State PA		State Z	Glate 3	State 9 Details
109	SIT=State Income Tax Rate or Composite (Note I)			-			
Education	and Out Reach Cost Support						
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Directly Assigned A&G		Form No Amour		Education & Outreach	Other	Details
63	General Advertising Exp Account 930.1 (Note K) p323.191.b			•			
Excluded	Plant Cost Support						
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Excluded Transmission Excilition		Present	ption of the Facilities	
127	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities (Note M)	3	Facilities			ption of the Facilities escription of the Facil	ities
	Instructions:		Enter \$		General De	·	
1	are not a result of the RTEP process.					None	
1	If unable to determine the investment below 69kV in a substation with investment of 69 kV and hi the following formula will be used: Example	yner, as well as below 69 kV,	Or Enter \$				
,	A Total investment in substation 1,000,000		Zinter \$				
	B Identifiable investment in Transmission (provide workpapers) 500,000						
	C Identifiable investment in Distribution (provide workpapers) 400,000 Amount to be excluded (A x (C / (B + C)))						
	444,444					Add more lines if ne	cessary
Prepayme	ents and Prepaid Pension Asset			Prepayments			
			Form No. 1	on Securitization Bonds	POLR and Retail Related		W&S Functionalized
36 F	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Prepayments		Amount	Adjustment	Adjustment	Prepayments	Allocator to TX Description of the Prepayments
	Prepayments (Note A) (Note O)	Form 1 p111.57.c	-	-	-	-	Less amounts related to POLR, Retail - Issues and Bond Securitization.
			1				and build decantization.
Adjustmer	nts to Transmission O&M				Transmission		
AT	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	n 201 110 k	Total	Adjustments	Related	Adjustment for Armin	Details
47	Transmission O&M	p.321.112.b		-	-	Aujustillerit för Ancilla	ry Services p321.88b and p321.92b.
48	Less Account 565	p.321.96.b					None
				-	-		
Facility Cr	redits under Section 30.9 of the PJM OATT Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount			Descripti	on & 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			- Docarinti	ion & PJM Documentation
149	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Network Zonal Service Rate 1 CP Peak (Note L)	PJM Data	1 CP Peak			Descripti	on a rom Documentation
	ion Expense						
				Year 1	al Cost of Removal, No.	Year 3	Year 4 Year 5 5 - Year
71	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Transmission Depreciation Expense Including Amortization of Limited Term (Note J)	Company Bookeds	Total	Enter the Year	Enter the Year	Enter the Year	Enter the Year
/ 1	Transmission Depreciation Expense Including Amortization of Limited Term (Note J) Plant, Transmission Plant Cost of Removal Net of Salvage (Note J)	Company Records Company Records		-	-	-	
	Total Transmission Depreciation Expense Including Amortization of Limited (Note J) Tem	Company Records	-				
72	General Depreciation Expense Including Amortization of Limited Term Plant (Note J)	Company Records	-				
	General Plant Cost of Removal, Net of Salvage (Note J) Total General Depreciation Expense Including Amortization of Limited Term (Note J) Plant	Company Records Company Records	-	-	-	-	
	i sant						
Other Inco	ome Tax Adjustments						
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total		Details		
	Amortized Deficient / (Excess) Deferred Taxes (Note Q) Amortized Deficient / (Excess) Deferred Taxes (Note Q)	Attachment 1 Attachment 1		Table 4 Li Table 5 Li	nes 38 and 52 nes 38 and 52	Columns D, E and F Columns D, E and F	
	Tax effect of AFUDC Equity Permanent Difference (Note Q)	Company Records		. 30.0 0	<u> </u>	3, E dilu 1	
114	Total Other Income Tax Adjustments		-				
а							

		Att	PPL Electric Utilities Cor achment 6 – Estimate and Recond			
Line I 1 2 3 4 5 6 7		rmula Rate Process Year Year 2 Year 3 Year 3 Year 3 Year 4 Year 4 Year 4	June TO p October TO c October TO p June TO p October TO c	opulates the formula with data from FERC Forpulates the formula with actual data from FE alculates the Interest to include in the True-Up opulates the formula with data from FERC Forpulates the formula with actual data from FE alculates the Interest to include in the True-Up	m No. 1 (Year 2), plant in service estimated data and True-Up RC Form 1 (Year 3) and calculates the True-Up Adjustment B	Adjustment efore Interest
True-	-up Adjustment for Network II	ntegration Transmission Service				
8	А	ATRR based on actual costs included for the prev True-up, Line 133).	•		-	
9	В	ATRR based on projected costs included for the p ATRR, Line 133).	•	tne true-up adjustment (20XX		
10	С	Difference (A-B) is the true-up adjustment prior to collection.	interest		-	
	Interest Calculation	Interest on Amount of Refunds or Surcharges				
11		Interest rate pursuant to 35.19a for March of the	Current Yr	0.0000%		
12		Month	Yr	1/12 of True-up Adj	Interest rate for March of the Current Yr	
12		l	V1		0.00000/	

Interest Calculation	Interest on Amount of Refunds or Surcharges						
44			0.00000/				
11	Interest rate pursuant to 35.19a for March of the Curren		0.0000%				
	Month	Yr	1/12 of True-up Adj	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
12	Jan	Year 1	-	0.0000%	11.5	-	-
13	Feb	Year 1	-	0.0000%	10.5	-	-
14	Mar	Year 1	-	0.0000%	9.5	-	-
15	Apr	Year 1	-	0.0000%	8.5	-	-
16	May	Year 1	-	0.0000%	7.5	-	-
17	Jun	Year 1	-	0.0000%	6.5	-	-
18	Jul	Year 1	-	0.0000%	5.5	-	-
19	Aug	Year 1	-	0.0000%	4.5	-	-
20	Sep	Year 1	-	0.0000%	3.5	-	-
21	Oct	Year 1	-	0.0000%	2.5	-	-
22	Nov	Year 1	-	0.0000%	1.5	-	-
23	Dec	Year 1	-	0.0000%	0.5	-	-
24	Total		÷				-
25	Jan-Dec	Year 2		0.0000%	12		_
	Jan-Dec	rear z	-	0.0000%	ız	-	-
			Balance	Interest rate from above	Amortization over Rate Year	Balance	
26	Jan	Year 3	-	0.0000%	Allottization over Nate Teal	- Dalai ice	
27	Feb	Year 3	-	0.0000%		- -	
28	Mar	Year 3	-	0.0000%	-	-	
29		Year 3		0.0000%	-	- -	
30	Apr	Year 3	-	0.0000%	-	-	
31	May				-		
32	Jun	Year 3	-	0.0000%	-	-	
33	Jul	Year 3	-	0.0000%	-	-	
34	Aug	Year 3	-	0.0000%	•	-	
35	Sep	Year 3	-	0.0000%	- -	-	
36	Oct	Year 3	-	0.0000%	-	-	
38	Nov	Year 3	=	0.0000%	-	=	
39	Dec Total with interest	Year 3	-	0.0000%	- -	-	
40	True-up Adjustment with Interest				-		

Page 20 **Business Use**

	Weighted Plant in Servi	се						
	Prior Year Forecast		(A)	(B)	(C)	(D) Other	(E)	
						Plant		
			Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)	In Service (H/ 12)	Total	
41		CWIP Balance Dec (prior yr.)	Other Figure 11 Service	12	Alliquit (A X D)	(11/12)		
42		Jan	_	11.5		_		
43		Feb	-	10.5	-	-		
44		Mar	-	9.5	-	-		
45		Apr	-	8.5		-		
46		May	-	7.5		-		
47		Jun	-	6.5		-		
48		Jul	-	5.5	-	-		
49		Aug	-	4.5	-	-		
50		Sep	-	3.5	÷	-		
51		Oct	-	2.5	-	-		
52		Nov	-	1.5	-	-		
53		Dec	-	0.5		-		
54 55		Total New Transmission Plant Additions and CWIP (weighted by months in service)	÷		-	-		-
54 55 56 57		,			Input to Line 17 of Appendix A Input to Line 35 of Appendix A			-
						_	_	
	Prior Year Actual		(A)	(B)	(C)	(D) Other Plant	(E)	
			Monthly Additions		Other Plant In Service	Plant In Service	Total	
			Other Plant In Service	Weighting	Amount (A x B)	(H/ 12)	Total	
58		CWIP Balance Dec (prior yr.)		12				
59		Jan	-	11.5		-		
60		Feb	-	10.5		-		
61		Mar	÷	9.5	-	=		
62		Apr	-	8.5	-	-		
63		May	-	7.5	-	-		
64		Jun	-	6.5	÷	-		
65		Jul	-	5.5	•	-		
66		Aug	-	4.5	-	-		
67		Sep	-	3.5	•	-		
68		Oct	-	25	•	-		
69 70		Nov Dec		1.5 0.5	-	-		
		Total	-	0.5	-	-		_
71 72 73 74 75		New Transmission Plant Additions and CWIP (weighted by months in service)			Input to Line 17 of Appendix A			_
74 75					Input to Line 35 of Appendix A Month In Service or Month for CWIP			_
	Current Year Forecast		(A)	(B)	(C)	(D) Other	(E)	
						Plant		
			Monthly Additions		Other Plant In Service	In Service	Total	
			Other Plant In Service	Weighting	Amount (A x B)	(H/ 12)		
76		CWIP Balance Dec (prior yr.)		12				
77		Jan	÷	11.5	•	=		
78		Feb	-	10.5	-	-		
79		Mar	•	9.5	•	-		
80		Apr	-	8.5	÷	-		
81		May	•	7.5 6.5	-	-		
82		Jun	•	6.5	-	-		
83 84		Jul Aug	•	5.5 4.5	-	-		
-		•		***				

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Business Use

85	Sep	-	3.5	-	-
86	Oct	-	2.5	-	-
87	Nov	-	1.5	-	-
88	Dec	-	0.5	-	-
89 90 91 92 93	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	-

Attachment 7 – Transmission Enhancement Charge Worksheet

1 2	New Plant Carrying Charg Fixed Charge Rate (FCR			•	
3 4 5	A B C	Formula Line 137 144	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A	:	
6	FCR if a CIAC				
7	D	138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	-	
8			ar is used for that year only.		

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

10	Details						
"Yes" if a project under PJM OATT Schedule 12,							
11 otherwise "No"	Schedule 12 (Yes or No)		-	-	-	-	
2 Useful life of the project	Life	-	-	· ·	-	-	
"Yes" if the customer has paid a lumpsum payment in							
the amount of the investment on line 29, Otherwise							
3 "No"	CIAC (Yes or No)	-	· ·	· ·	· · · · · · · · · · · · · · · · · · ·		
Input the allowed increase in ROE	Increased ROE (Basis Points)	-			· ·	-	1
From line 3 above if "No" on line 13 and from line 7	, ,						
above if "Yes" on line 13	10.48% ROE	-		-	-	-	
Line 14 plus (line 5 times line 15)/100	FCR for This Project	-		-	-	-	
Project subaccount of Plant in Service Account 101 or	·						
7 106 if not yet classified	Investment	-	-	-	- Company of the Comp	-	
Line 17 divided by line 12	Annual Depreciation Exp	-	-	-	-	-	
9 Month in which project is placed in service (e.g. Jan=1)	Month In Service or Month for CWIP	· ·	-	-	-	-	

W 11.68 % ROE	Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged																	
W Increased ROE	2008 2008			_			_	_				_							_	_		φ - \$ -	\$ -	
W 11.68 % ROE	2009	_						-	-	1.		-	-	1.		-				-		\$ -	Ψ -	
W Increased ROE	2009																					¢	e	
W 11.68 % ROE	2010			-				-	-			-				-	-	-		-	-	\$ -	\$ -	
W Increased ROE	2010		_	-		_	_	_	-	_	-	_	_	_	_	_	_	-	_	_	-	\$ -	\$ -	
W 11.68 % ROE	2011		_	-		_	-	_	-	_	-	_	_	_	_	_	_	-	_	_	-	\$ -	Ψ	
W Increased ROE	2011			_		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	\$ -	\$ -	
W 11.68 % ROE	2012			-			-	-	-		-	-	-		-	-	-	-	-	-	-	\$ -	φ -	
W Increased ROE	2012		-	_		_	-	-	-	_	-	-	-	_	-	_	_	-	-	_	_	\$ -	\$ -	
W 11.68 % ROE	2013																					\$ -	•	
W Increased ROE	2013			_		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	\$ -	\$ -	
W 11.68 % ROE	2014			-		-	-	-	-		-	-	-	-	-	-	_	-	-	-	-	\$ -	Ψ -	
W Increased ROE	2014		-	_		_	-	-	-	_	-	-	-	_	-	_	_	-	-	_	_	\$ -	\$ -	
W 11.68 % ROE	2015		-	-		_	-	-	-	_	-	-	-	_	-	_	_	-	-	-	_	\$ -	*	
W Increased ROE	2015			_		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	\$ -	\$ -	
W 11.68 % ROE	2016						-	-	-		-	-	-	1 -	-	-	-	-	-	-	-	\$ -	Ψ -	
W Increased ROE	2016		_	-		_	-	_	_	_	_	_	_	_	_	_	_	-	_	-	_	\$ -	\$ -	
W 11.68 % ROE	2017		-	-		_	-	-	-	_	-	-	-	_	-	_	_	-	-	_	_	\$ -	•	
W Increased ROE	2017																					\$ -	\$ -	
W 11.68 % ROE	2018		-	_		_	_	_	_	-	-	-	-	-	_	_	_	_	-	_	_	\$ -	Ÿ	
W Increased ROE	2018		_	_		_	_	-	_	-	-	-	-	-	_	_	_	_	-	_	_	\$ -	\$ -	
W 11.68 % ROE	2019		_	-		_	_	_	_	-	-	-	-	-	_	_	_	_	-	_	_	\$ -	*	
W Increased ROE	2019		_	_		_	-	_	_	_	_	_	-	_	_	_	_	-	_	-	_	\$ -	\$ -	
W 11.68 % ROE	2020		-	_		_	_	_	_	-	-	-	-	-	_	_	_	_	-	_	_	\$ -	Ÿ	
W Increased ROE	2020		-	-		-		-	-	-	-	-	-	-		-	-		-	-	-	\$ -	\$ -	
W 10.40 % ROE	2021		-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
W Increased ROE																						\$ -	\$ -	
W 10.45 % ROE	2021 2022		-	-		-		-	-	-	-	-		-		-	-		-	-	-	\$ -	Ÿ	
W Increased ROE	2022		-	-		-		-	-	-	-	-	-	-		-	-		-	-	-	\$ -	\$ -	
W 10.48 % ROE	2023		_	_		_	-	-	-	_	-	-	-	_	-	_	_	-	-	_	_	\$ -		
W Increased ROE	2023		-	-		-		-	-	-	-	-		-		-	-		-	-	-	\$ -	\$ -	
W 10.50 % ROE	2024		-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
W Increased ROE	2024		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
W 10.50 % ROE	2025		_	-		-	_	-	-	I -	-	-	-	l -	-	_	_	-	-	-	_	\$ -		
W Increased ROE	2025	I	-	-		-	-	-	-	l -	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
W 10.50 % ROE	2026		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
W Increased ROE	2026	I	-	-	-	-	-	-	-	l -	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
W 10.50 % ROE	2027		_	-		-	_	-	-	I -	-	-	-	l -	-	_	_	-	-	-	_	\$ -		
W Increased ROE	2027		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
		I								1												'	•	

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

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 times the difference of thirteen 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

Line#

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PPL Electric Utilities Corporation Attachment 8 - Company Exhibit - Securitization Worksheet

Prepayments Less Prepayments on Securitization Bonds Administrative and General Expenses Less Administrative and General Expenses on Securitization Bonds Taxes Other Than Income Less Taxes Other Than Income on Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Capitalization Less LTD on Securitization Bonds Calculation of the above Securitization Adjustments	(See FM 1, note to page 110, line 57) (See FM 1, note to page 114, line 4) (See FM 1, note to page 114, line 14) (See FM 1, note to page 114, lines 62 + 63) (See FM 1, note to page 112, line 18)

PPL Electric Utilities Corporation Attachment 9 - Depreciation Rates (D) (E) (F)

(A)	(B)	(C)	(D)	· (E)	(F)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Plant \$	Depreciation \$	Balance \$	Expense \$
	Transmission			·		•				
350.4	Land Rights	80	S4							
352	Structures and Improvements	65	R2							
353	Station Equipment	46	R1.5							
354	Towers and Fixtures	75	R3							
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4							
355	Poles and Fixtures	53	R0.5							
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4							
356	Overhead Conductors and Devices	65	R2.5							
357	Underground Conduit	55	S4							
358	Underground Conductors and Devices	45	S3							
359	Roads and Trails	80	R4							
	General									
389.4	Land Rights	75	R4							
390.2	Structures and Improvements - Buildings									
	BUILDINGS – MAJOR	50	SO.5							
	BUILDINGS – MINOR	45	R3							
222.24	TOTAL ACCOUNT 390.2	40								
390.21	Structures and Improvements - Leaseholds	10	SQ							
390.4	Structures and Improvements - Air Conditioning	30	S1							
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	SQ							
391.2	Office Furniture and Equipment - Furniture	20	SQ							
391.4	Office Furniture and Equipment - Equipment	15	SQ							
391.6	Office Furniture and Equipment - Computers	5	SQ							
392.1 392.2	Transportation Equipment - Automobiles Transportation Equipment - Light Duty Trucks	10	S3							
392.2 392.3	Transportation Equipment - Light Duty Trucks Transportation Equipment - Heavy Duty Trucks	10 14	R1.5 R4							
392.3	Transportation Equipment - Heavy Duty Trucks Transportation Equipment - Trailers	25	L2							
392.4	Transportation Equipment - Trailers Transportation Equipment - Large Tankers/Tractors	25 15	R3							
392.6	Transportation Equipment - Large Crane Trucks	14	S3							
393	Stores Equipment	25	SQ							
394	Tools and Work Equipment - L&S Line Crews	20	SQ							
394.2	Tools and Work Equipment - Tools	20	SQ							
394.4	Tools and Work Equipment - Construction Dept	20	SQ							
394.6	Tools and Work Equipment - Other	20	SQ							
394.8	Tools and Work Equipment - Garage Equipment	20	SQ							
395	Laboratory Equipment	20	SQ							
396	Power Operated Equipment	15	S4							
397	Communication Equipment	15	SQ							
397.1	Computer Hardware	15	SQ							
397.2 397.3	Computer Software Communication Equipment	15 15	SQ SQ							
398	Miscellaneous Equipment	20	SQ							
000	Intangible	20	OQ							
303.2	Miscellaneous Intangible Plant - Software									
	5 – YEAR ASSETS	5	SQ							
	10 – YEAR ASSETS	10	SQ							
	15 – YEAR ASSETS	15	SQ							
	TOTAL ACCOUNT 303.2									
303.6	Smart Meter Software - RF Mesh	5	SQ							
303.8	CLOUD SOFTWARE	-	00							
	5-YEAR ASSETS	5	SQ							
	10-YEAR ASSETS 15-YEAR ASSETS	10 15	SQ SQ							
		13	SU							
	TOTAL ACCOUNT 303.8									

Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.
 Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which using a Mortality Curve is identified.
 Column (G) is the average remaining life of the assets in the account based on their vintage.
 Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).
 Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.
 Column (J) is the depreciable net plant in the account or subaccount.
 Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.
 Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).
 Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
 Column (K) for Accounts Nos. 303.2, 303.6 and 303.8 are calculated using individual asset depreciation and, therefore, are not derived values.
 Column (K) for Account No. 392.3 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.
 For those General Plant accounts that do not have Mortality Curves as indicated by "SQ" in Column (D), additional detail is provided in Attachment 9 Supplemental General Plant Depreciation Details.

	General Plant Depreciation Details										
(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)				
Number	Plant Type	Estimated Life	Applied Depreciation Rate	Gross Depreciable Plant \$	Accumulated Depreciation \$	Depreciable Balance \$	Depreciation Expense \$				
	7		'	·	·	·	· · · · · · · · · · · · · · · · · · ·				
	General										
391.1	Structures and Improvements – Leaseholds – Net Method	5									
391.2	Office Furniture and Equipment - Furniture - Gross Method	20									
391.4	Office Furniture and Equipment – Mechanical Equipment - Gross Method	15									
391.6	Office Furniture and Equipment – Computer Equipment – General - Gross Method	5									
393	Store Equipment - Gross Method	25									
393	Store Equipment - Net Method	25									
394	Tools Shop and Garage Equipment - Distribution Line Crews - Gross Method	20									
394 394	Tools Shop and Garage Equipment - Distribution Line Crews - Gross Method Tools Shop and Garage Equipment - Distribution Line Crews - Net Method	20									
394.2	Tools Shop and Garage Equipment - Tools - Gross Method	20									
JJ4.2	10013 Onop and Garage Equipment 10013 - Gloss Method	20									
394.2	Tools Shop and Garage Equipment - Tools - Net Method	20									
394.4	Tools Shop and Garage Equipment - Construction Dept - Gross Method	20									
394.6	Tools Shop and Garage Equipment - Gross Method	20									
394.8	Tools Shop and Garage Equipment - Garage Tools Support - Gross Method	20									
394.8	Tools Shop and Garage Equipment - Garage Tools Support - Olds Method Tools Shop and Garage Equipment - Garage Tools Support - Net Method	20									
395 395	Laboratory Equipment - Gross Method	20 20									
393	Laboratory Equipment - Net Method	20									
007	0	45									
397 397	Communication Equipment — Gross Method Communication Equipment — Net Method	15 15									
397.1	Computer Hardware - Gross Method	15									
397.1	Computer Hardware – Net Method	15									
397.2 397.2	Computer Software – Gross Method Computer Software – Net Method	15 15									
397.2	Communication Equipment - Gross Method	15									
397.3	Communication Equipment – Net Method	15									
398	Miscellaneous Equipment - Gross Method	20									
000	micromanous Equipment Oroso motilos	20									

This schedule shows additional detail for those General Plant accounts that do not have a Mortality Curve. The calculation of Depreciation Expense by the Gross Plant Method (i.e., Column (G) multiplied by Column (H)) and the Net Plant Method (i.e., Column (G) multiplied by Column (J)) is shown separately for the assets in each account subject to each such method. Assets purchased new are depreciated using the Gross Plant Method. Assets purchased used are depreciated using the Net Plant Method (i.e., over their remaining economic life).

20

398 Notes:

Miscellaneous Equipment - Net Method