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August 29, 2025

VIA ETARIFF

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

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

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act (“FPA”),¹ 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.

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.”⁷ 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.”⁸ 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.”⁹ In accordance with its Protocols, PPL Electric plans to submit its next depreciation rate case filing on or before August 31, 2027.¹⁰ 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).

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 35.13 in 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).

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
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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

PPL Electric Utilities Corporation				
Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction
Shaded cells are input cells				Enter the Year
Allocators				
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)	-
Plant Allocation Factors				
6	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)	-
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note B)	p207.58.g	-
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6	-
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B)	Attachment 6	-
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)	-

Adjustment 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)	-
Operations & Maintenance Expense				
47	Transmission O&M		Attachment 5	0
48	Less Account 565		Attachment 5	-
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	Plus: Fixed PBOP expense	(Note J)	Attachment 5	1,518,585
54	Less: Actual PBOP expense		Attachment 5	-
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	Administrative & General Expenses		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	1,518,585
60	Wage & Salary Allocator		(Line 5)	-
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)	-

Depreciation & Amortization Expense					
Depreciation Expense					
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5		-
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5		-
73	Intangible Amortization	(Note A)	p336.1.d&e		-
74	Total		(Line 72 + Line 73)		-
75	Wage & Salary Allocator		(Line 5)		-
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)		-
77	Total Transmission Depreciation & Amortization		(Lines 71 + 76)		-
Taxes Other than Income Taxes					
78	Taxes Other than Income Taxes		Attachment 2		-
79	Total Taxes Other than Income Taxes		(Line 78)		-
Return \ 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		-
Common Stock					
84	Proprietary Capital		p112.16.c		-
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c		-
86	Less Preferred Stock		(Line 94)		-
87	Less Account 216.1		p112.12.c		-
88	Common Stock		(Line 84 - 85 - 86 - 87)		-
Capitalization					
89	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)		-
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)		-
Composite 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 deductible for state purposes)	Per State Tax Code		-
111	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			-
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))		-
Income Tax Adjustments					
114a	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)		-

Revenue Requirement				
Summary				
117	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)		-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
126	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)		-
Revenue Credits				
132	Revenue Credits	Attachment 3		-
133	Net Revenue Requirement	(Line 131 - Line 132)		-
Net Plant Carrying Charge				
134	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		-
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
139	Gross Revenue Requirement Less Return and Taxes	(Line 130 - Line 123 - Line 124)		-
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)		-
Network Zonal Service Rate				
149	1 CP Peak	(Note L) PJM Data		-
150	Rate (\$/MW-Year)	(Line 148 / 149)		-
151	Network Service Rate (\$/MW/Year)	(Line 150)		-

Notes

- A Electric portion only.
- B Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- C Includes Transmission portion only.
- D Includes all EPRI Annual Membership Dues.
- E Includes all Regulatory Commission Expenses.
- F Includes Safety-related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h. Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes.
The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- J 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.
- R The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in *PPL Electric Utilities Corporation*, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission	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.

Line No.	A	B	C	D	E	F	G
	Table1: ADIT-190	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	Account 190						
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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32							
33							
34							
35							
36							
37							
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:

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

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

	A	B	C	D	E	F	G
			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	
	Table 2: ADIT- 282	Total					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						

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.

PPL Electric Utilities Corporation						
A	B	C	D	E	F	G
Table 3: ADIT-283	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	Account 283					
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 - p277	-	-	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	
49	Total	-	-	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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.

	A	B	C	D	E	F	G
			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	
	Table 4: ADIT Related Regulatory Asset - Account 182.3	Total					Justification
Line No.	End of Year Sub-Totals						
1	Protected Plant Deficient/(Excess) ADIT	-					
2	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	-	-	-	-	-	
10	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 8-9 and is found on FERC Form 1 Page 232, Column f
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
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	FAS109 Deferred Tax Liability (Account 283)	-					
17	Regulatory Asset Balances and FAS109 ADIT Balances in 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	-					
23	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-					
24	Other Flow-Through Activity	-					
25	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 21-24
26	Gross-up of Line 25	-	-	-	-	-	
27	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 25-26 and is found on FERC Form 1 Page 232, Column b
28	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
29	Gross-up of Line 28	-					
30	Total Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 28-29 and is found on FERC Form 1 Page 232, Column b
31	FAS109 Deferred Tax Asset (Account 190)	-					
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-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 of Net (Deficient)/Excess Plant ADIT	-	-	-	-	-	Total amortization equals sum of Lines 35-37 and amounts recorded to 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 Amortization 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 Charge	-					
47	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 182.3)	-	-	-	-	-	Total equals sum of Lines 49-50 and 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

	A	B	C	D	E	F	G
			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	
	Table 5: ADIT Related Regulatory Liability - Account 254		Total				Justification
Line No.	End of Year Sub-Totals						
1	Protected Plant Deficient/(Excess) ADIT	-					
2	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 Liability excluding Gross-up	-	-	-	-	-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	
10	Total Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 8-9 and is found on FERC Form 1 page 278, Column f
11	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
12	Gross-up of Line 11						
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)						
17	Regulatory Liability Balances and FAS109 ADIT Balances in 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	-					
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	-	-	-	-	-	
27	Total Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 25-26 and is found on FERC Form 1 page 278, Column b
28	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
29	Gross-up of Line 28						
30	Total Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 28-29 and 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	FAS109 Deferred Tax Liability (Account 283)						
34	Regulatory Liability 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-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 of Net (Deficient)/Excess Plant ADIT	-	-	-	-	-	Total amortization equals sum of Lines 35-37 and amounts recorded to 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 Amortization 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	-	-	-	-	-	
51	Change in Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 49-50 and 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.
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

Line No.	A	B	C	D	E	F	G
	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 versus 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	-					
5	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 3 less Line 4 - Account 282 (Reflects tax impact of <u>federal</u> tax rate changes on <u>federal</u> 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 <u>federal</u> tax rate changes on <u>federal</u> temporary differences)
11	Total Impact of Tax Rate Change on Protected Plant ADIT Balance	-	-	-	-	-	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 flow-through items and AFUDC 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 <u>federal</u> tax rate changes on <u>federal</u> 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		-	-	-	-	
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 <u>federal</u> tax rate changes on <u>federal</u> temporary differences)
22	State plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					Relates to book versus state tax 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 <u>federal</u> tax rate changes on <u>state</u> temporary differences)
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						
35	Change in ADIT Balance due to enacted tax rate change – Fed-Offset	-	-	-	-	-	Line 33 less Line 34 - Account 190 (Reflects tax impact of <u>federal</u> tax rate changes on <u>state</u> temporary differences)
State Tax Rate Changes							
36	State plant-related temporary difference (with ADIT in Account 282) on date of state enacted tax rate change	-					Relates to book versus state tax 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

39	ADIT Balance prior to date of enacted tax rate change - State	-					
40	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 38 less Line 39 - Account 282 (Reflects tax impact of state tax rate changes on <u>state</u> temporary differences)
41	Statutory tax rate - Federal	-	-	-	-	-	
42	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 40 x Line 41) - Account 282 (Reflects fed-offset of state tax rate changes on <u>state</u> temporary differences)
43	State plant temporary difference (with ADIT in Account 190) on date of state enacted tax rate change	-					Relates to book versus state tax plant basis differences with ADIT in Account 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	-					
47	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 45 less Line 46 - Account 190 (Reflects tax impact of state tax rate changes on <u>state</u> temporary differences)
48	Statutory tax rate - Federal	-	-	-	-	-	
49	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 47 x Line 48) - Account 190 -(Reflects fed-offset of state tax rate changes on <u>state</u> temporary differences)

50	Total Impact of Tax Rate Change on Unprotected Plant ADIT Balance	-	-	-	-	-	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 balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-through items and AFUDC equity.
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51	Total Impact of Tax Rate Change on Plant ADIT Balance	-	-	-	-	-	Sum of Lines 11 and 50. 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 flow-through items and AFUDC equity.
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ADIT Liabilities on Unprotected Nonplant Assets

Federal Tax Rate Changes

52	Federal nonplant temporary difference on date of federal enacted tax 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	-					
56	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 54 less Line 55 - Account 283 (Reflects tax impact of federal tax rate changes on <u>federal</u> temporary differences)
57	State nonplant temporary difference on date of federal enacted tax 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						
63	Change in ADIT Balance due to enacted tax rate change – Fed-Offset	-	-	-	-	-	Line 61 less Line 62 - Account 283 (Reflects tax impact of federal tax rate changes on <u>state</u> temporary 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 prior to date of enacted tax rate change - State	-					
68	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 66 less Line 67 - Account 283 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)
69	Statutory tax rate - Federal	-	-	-	-	-	
70	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 68 x Line 69) - Account 283 (Reflects fed-offset of <u>state</u> tax rate changes on <u>state</u> temporary differences)

71	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Assets	-	-	-	-	-	Sum of Lines 56, 63, 68 and 70. FAS109 adjustment recorded to Account 283 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.
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ADIT Assets on Unprotected Nonplant Liabilities

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

State Tax Rate Changes						
84	State nonplant temporary difference on date of state enacted tax rate change	-				Reflect as positive amounts
85	Statutory tax rate enacted - State		-	-	-	
86	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	Line 84 x Line 85
87	ADIT Balance prior to date of enacted tax rate change - State	-				
88	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)
89	Statutory tax rate - Federal	-	-	-	-	
90	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)

91	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 unprotected 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.						

PPL Electric Utilities Corporation
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (j)	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	-		-
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	-		
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

Account 454 - Rent from Electric Property	
1	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)
6	Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (e.g. Schedule 8)
7	Professional Services provided to others
8	Facilities Charges including Interconnection Agreements (Note 2)
9	Gross Revenue Credits
(Sum Lines 1-10)	
10	Amount offset from Note 3 below
11	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.
12	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
13	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.

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

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

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
113	Amortized Investment Tax Credit		Company Records	-	-		- Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related Major Items	Transmission Related Minor Items	Non-transmission Related	Details
24	Land Held for Future Use	(Note C)	p.214.d - p214.6.d & Company Records	-	-	-	-	Removal of land held for future use (if any) that is included in CWIP balance Gains from the sale of Land Held for Future Use Balance for Appendix A
		(Note P)	Company Records		-	-		
					-	-		

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Prior Period Adjustment	Adjusted Total	Details
Allocated Administrative & General Expenses							
53	Fixed PBOP expense		FERC Authorized	1,518,585			Current year actual PBOP expense Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)
54	Actual PBOP expense		Company Records	-			
65	Property Insurance Account 924		p323.185.b	-	-	-	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
62	Directly Assigned A&G 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 No. 1 Amount	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					
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				Form No. 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned A&G 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 Facilities	Description of the Facilities
127	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note M)			General Description of the Facilities
	Instructions: 1 Remove all investment below 69 kV or generator step-up transformers included in transmission plant in service that are not a result of the RTEP process. 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used: <div>Example A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444</div>			Enter \$ - Or Enter \$	None
Add more lines if necessary					

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Prepayments on Securitization Bonds Adjustment	POLR and Retail Related Adjustment	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments	
36	Prepayments Prepayments	(Note A) (Note O)	Form 1 -- p111.57.c	-	-	-	-	-	-	-	Less amounts related to POLR, Retail Issues and Bond Securitization.

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Adjustments	Transmission Related	Details
47	Transmission O&M		p.321.112.b	-	-	-	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565		p.321.96.b	-	-	-	None

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & PJM Documentation
147	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT			-	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation
149	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	-	

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Year 1 Enter the Year	Actual Cost of Removal, Net of Salvage Costs Year 2 Enter the Year	Year 3 Enter the Year	Year 4 Enter the Year	Year 5 Enter the Year	Total	5 - Year Amortization
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant, Transmission Plant Cost of Removal Net of Salvage Total Transmission Depreciation Expense Including Amortization of Limited Term	(Note J) (Note J) (Note J)	Company Records Company Records Company Records	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
72	General Depreciation Expense Including Amortization of Limited Term Plant General Plant Cost of Removal, Net of Salvage Total General Depreciation Expense Including Amortization of Limited Term Plant	(Note J) (Note J) (Note J)	Company Records Company Records Company Records	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Details			
	Amortized Deficient / (Excess) Deferred Taxes Amortized Deficient / (Excess) Deferred Taxes Tax effect of AFUDC Equity Permanent Difference	(Note Q) (Note Q) (Note Q)	Attachment 1 Attachment 1 Company Records	- - -	Table 4 Table 5	Lines 38 and 52 Lines 38 and 52	Columns D, E and F Columns D, E and F	
114 a	Total Other Income Tax Adjustments			-				

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

8	A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment (20XX True-up, Line 133).	-
9	B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment (20XX ATRR, Line 133).	-
10	C	Difference (A-B) is the true-up adjustment prior to interest collection.	-

Interest Calculation								
Interest on Amount of Refunds or Surcharges								
11	Interest rate pursuant to 35.19a for March of the Current Yr			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	-	-	
26	Jan	Year 3	-	0.0000%	-	-	-	
27	Feb	Year 3	-	0.0000%	-	-	-	
28	Mar	Year 3	-	0.0000%	-	-	-	
29	Apr	Year 3	-	0.0000%	-	-	-	
30	May	Year 3	-	0.0000%	-	-	-	
31	Jun	Year 3	-	0.0000%	-	-	-	
32	Jul	Year 3	-	0.0000%	-	-	-	
33	Aug	Year 3	-	0.0000%	-	-	-	
34	Sep	Year 3	-	0.0000%	-	-	-	
35	Oct	Year 3	-	0.0000%	-	-	-	
36	Nov	Year 3	-	0.0000%	-	-	-	
38	Dec	Year 3	-	0.0000%	-	-	-	
39	Total with interest				-	-	-	
40	True-up Adjustment with Interest				-	-	-	

Weighted Plant in Service						
Prior Year Forecast		(A)	(B)	(C)	(D) Other Plant In Service (H/ 12)	(E)
		Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)		Total
41	CWIP Balance Dec (prior yr.)		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	Total	-		-	-	-
55	New Transmission Plant Additions and CWIP (weighted by months in service)			Input to Line 17 of Appendix A		-
56				Input to Line 35 of Appendix A		-
57						
Prior Year Actual		(A)	(B)	(C)	(D) Other Plant In Service (H/ 12)	(E)
		Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)		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	-	2.5	-	-	
69	Nov	-	1.5	-	-	
70	Dec	-	0.5	-	-	
71	Total	-		-	-	-
72	New Transmission Plant Additions and CWIP (weighted by months in service)			Input to Line 17 of Appendix A		-
73				Input to Line 35 of Appendix A		-
74				Month In Service or Month for CWIP		-
75						
Current Year Forecast		(A)	(B)	(C)	(D) Other Plant In Service (H/ 12)	(E)
		Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)		Total
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	Jul	-	5.5	-	-	
84	Aug	-	4.5	-	-	

85	Sep	-	3.5	-	-	
86	Oct	-	2.5	-	-	
87	Nov	-	1.5	-	-	
88	Dec	-	0.5	-	-	
89	Total	-		-	-	-
90	New Transmission Plant Additions and CWIP (weighted by months in service)					
91				Input to Line 17 of Appendix A		-
92				Input to Line 35 of Appendix A		-
93				Month In Service or Month for CWIP		-

New Plant Carrying Charge		
Fixed Charge Rate (FCR) if not a CIAC		
	Formula Line	
A	137	Net Plant Carrying Charge without Depreciation
B	144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation
C		Line B less Line A

D 138 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

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

[illegible][illegible]

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

Revenue is Ending times line 16 for the current year

Line

Prepayments

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

PPL Electric Utilities Corporation Attachment 9 - Depreciation Rates										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Gross Depreciable Plant \$	Accumulated Depreciation \$	Depreciable Balance \$	Depreciation Expense \$
Transmission										
350.4	Land Rights	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	S0.5							
	BUILDINGS – MINOR	45	R3							
	TOTAL ACCOUNT 390.2									
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							
Intangible										
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									
	5-YEAR ASSETS	5	SQ							
	10-YEAR ASSETS	10	SQ							
	15-YEAR ASSETS	15	SQ							
	TOTAL ACCOUNT 303.8									

Notes:

1

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

2

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.

3

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

4

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

5

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

6

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

7

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

8

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).

9

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.

10

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

11

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

12

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.

PPL Electric Utilities Corporation
Attachment 9 - Supplemental
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 \$
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	Computer Hardware -Gross Method	15					
397.1	Computer Hardware – Net Method	15					
397.2	Computer Software – Gross Method	15					
397.2	Computer Software – Net Method	15					
397.3	Communication Equipment - Gross Method	15					
397.3	Communication Equipment – Net Method	15					
398	Miscellaneous Equipment - Gross Method	20					
398	Miscellaneous Equipment - Net Method	20					
Notes:							

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

APPENDIX B

Attachment H-8G Redline Version

PPL Electric Utilities Corporation				
Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction
Shaded cells are input cells				Enter the Year
Allocators				
Wages & Salary Allocation Factor				
1	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)	-
Plant Allocation Factors				
6	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)	-
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note B)	p207.58.g	-
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6	-
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B)	Attachment 6	-
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)	-

Adjustment 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)	-
Operations & Maintenance Expense				
47	Transmission O&M		Attachment 5	0
48	Less Account 565		Attachment 5	-
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	Plus: Fixed PBOP expense	(Note J)	Attachment 5	1,518,585
54	Less: Actual PBOP expense		Attachment 5	-
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	Administrative & General Expenses		Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	1,518,585
60	Wage & Salary Allocator		(Line 5)	-
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)	-

Depreciation & Amortization Expense					
Depreciation Expense					
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5		-
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5		-
73	Intangible Amortization	(Note A)	p336.1.d&e		-
74	Total		(Line 72 + Line 73)		-
75	Wage & Salary Allocator		(Line 5)		-
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)		-
77	Total Transmission Depreciation & Amortization		(Lines 71 + 76)		-
Taxes Other than Income Taxes					
78	Taxes Other than Income Taxes		Attachment 2		-
79	Total Taxes Other than Income Taxes		(Line 78)		-
Return \ 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		-
Common Stock					
84	Proprietary Capital		p112.16.c		-
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c		-
86	Less Preferred Stock		(Line 94)		-
87	Less Account 216.1		p112.12.c		-
88	Common Stock		(Line 84 - 85 - 86 - 87)		-
Capitalization					
89	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)		-
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)		-
Composite 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 deductible for state purposes)	Per State Tax Code		-
111	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			-
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))		-
Income Tax Adjustments					
114a	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)		-

Revenue Requirement				
Summary				
117	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)		-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
126	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)		-
Revenue Credits				
132	Revenue Credits	Attachment 3		-
133	Net Revenue Requirement	(Line 131 - Line 132)		-
Net Plant Carrying Charge				
134	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		-
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
139	Gross Revenue Requirement Less Return and Taxes	(Line 130 - Line 123 - Line 124)		-
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)		-
Network Zonal Service Rate				
149	1 CP Peak	(Note L) PJM Data		-
150	Rate (\$/MW-Year)	(Line 148 / 149)		-
151	Network Service Rate (\$/MW/Year)	(Line 150)		-

Notes

- A Electric portion only.
- B Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- C Includes Transmission portion only.
- D Includes all EPRI Annual Membership Dues.
- E Includes all Regulatory Commission Expenses.
- F Includes Safety-related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h. Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes.
The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- J 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.
- R The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in *PPL Electric Utilities Corporation*, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission	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.

Line No.	A	B	C	D	E	F	G
	Table1: ADIT-190	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	Account 190						
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 - 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:

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

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

	A	B	C	D	E	F	G
			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	
	Table 2: ADIT- 282	Total					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						

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.

PPL Electric Utilities Corporation						
A	B	C	D	E	F	G
Table 3: ADIT-283	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	Account 283					
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 - p277	-	-	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	
49	Total	-	-	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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.

	A	B	C	D	E	F	G
			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	
	Table 4: ADIT Related Regulatory Asset - Account 182.3	Total					Justification
Line No.	End of Year Sub-Totals						
1	Protected Plant Deficient/(Excess) ADIT	-					
2	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	-	-	-	-	-	
10	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 8-9 and is found on FERC Form 1 Page 232, Column f
11	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
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	FAS109 Deferred Tax Liability (Account 283)	-					
17	Regulatory Asset Balances and FAS109 ADIT Balances in 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	-					
23	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-					
24	Other Flow-Through Activity	-					
25	Plant ADIT Related Regulatory Asset excluding Gross-up	-	-	-	-	-	Sum of Lines 21-24
26	Gross-up of Line 25	-	-	-	-	-	
27	Total Plant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 25-26 and is found on FERC Form 1 Page 232, Column b
28	Unprotected Nonplant Deficient ADIT excluding Gross-up	-					
29	Gross-up of Line 28	-					
30	Total Unprotected Nonplant ADIT Related Regulatory Asset (Account 182.3)	-	-	-	-	-	Total equals sum of Lines 28-29 and is found on FERC Form 1 Page 232, Column b
31	FAS109 Deferred Tax Asset (Account 190)	-					
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-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 of Net (Deficient)/Excess Plant ADIT	-	-	-	-	-	Total amortization equals sum of Lines 35-37 and amounts recorded to 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 Amortization 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 Charge	-					
47	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 182.3)	-	-	-	-	-	Total equals sum of Lines 49-50 and 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

	A	B	C	D	E	F	G
			Gas, Prod,				
	Table 5: ADIT Related Regulatory Liability - Account 254	Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Line No.	End of Year Sub-Totals						
1	Protected Plant Deficient/(Excess) ADIT	-					
2	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 Liability excluding Gross-up	-	-	-	-	-	Sum of Lines 4-7
9	Gross-up of Line 8	-	-	-	-	-	
10	Total Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 8-9 and is found on FERC Form 1 page 278, Column f
11	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
12	Gross-up of Line 11						
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)						
17	Regulatory Liability Balances and FAS109 ADIT Balances in 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	-					
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	-	-	-	-	-	
27	Total Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 25-26 and is found on FERC Form 1 page 278, Column b
28	Unprotected Nonplant Excess ADIT excluding Gross-up	-					
29	Gross-up of Line 28						
30	Total Unprotected Nonplant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 28-29 and 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	FAS109 Deferred Tax Liability (Account 283)						
34	Regulatory Liability 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-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 of Net (Deficient)/Excess Plant ADIT	-	-	-	-	-	Total amortization equals sum of Lines 35-37 and amounts recorded to 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 Amortization 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	-	-	-	-	-	
51	Change in Plant ADIT Related Regulatory Liability (Account 254)	-	-	-	-	-	Total equals sum of Lines 49-50 and 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.

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

Line No.	A	B	C	D	E	F	G
	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 versus 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	-					
5	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 3 less Line 4 - Account 282 (Reflects tax impact of <u>federal</u> tax rate changes on <u>federal</u> 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 <u>federal</u> tax rate changes on <u>federal</u> temporary differences)
11	Total Impact of Tax Rate Change on Protected Plant ADIT Balance	-	-	-	-	-	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 flow-through items and AFUDC 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 <u>federal</u> tax rate changes on <u>federal</u> 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		-	-	-	-	
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 <u>federal</u> tax rate changes on <u>federal</u> temporary differences)
22	State plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change	-					Relates to book versus state tax 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 <u>federal</u> tax rate changes on <u>state</u> temporary differences)
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						
35	Change in ADIT Balance due to enacted tax rate change – Fed-Offset	-	-	-	-	-	Line 33 less Line 34 - Account 190 (Reflects tax impact of <u>federal</u> tax rate changes on <u>state</u> temporary differences)
State Tax Rate Changes							
36	State plant-related temporary difference (with ADIT in Account 282) on date of state enacted tax rate change	-					Relates to book versus state tax 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

39	ADIT Balance prior to date of enacted tax rate change - State	-					
40	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 38 less Line 39 - Account 282 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)
41	Statutory tax rate - Federal	-	-	-	-	-	
42	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 40 x Line 41) - Account 282 (Reflects fed-offset of <u>state</u> tax rate changes on <u>state</u> temporary differences)
43	State plant temporary difference (with ADIT in Account 190) on date of state enacted tax rate change	-					Relates to book versus state tax plant basis differences with ADIT in Account 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	-					
47	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 45 less Line 46 - Account 190 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)
48	Statutory tax rate - Federal	-	-	-	-	-	
49	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 47 x Line 48) - Account 190 -(Reflects fed-offset of <u>state</u> tax rate changes on <u>state</u> temporary differences)

50	Total Impact of Tax Rate Change on Unprotected Plant ADIT Balance	-	-	-	-	-	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 balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-through items and AFUDC equity.
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51	Total Impact of Tax Rate Change on Plant ADIT Balance	-	-	-	-	-	Sum of Lines 11 and 50. 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 flow-through items and AFUDC equity.
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ADIT Liabilities on Unprotected Nonplant Assets

Federal Tax Rate Changes

52	Federal nonplant temporary difference on date of federal enacted tax 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	-					
56	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-	-	Line 54 less Line 55 - Account 283 (Reflects tax impact of <u>federal</u> tax rate changes on <u>federal</u> temporary differences)
57	State nonplant temporary difference on date of federal enacted tax 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						
63	Change in ADIT Balance due to enacted tax rate change – Fed-Offset	-	-	-	-	-	Line 61 less Line 62 - Account 283 (Reflects tax impact of <u>federal</u> tax rate changes on <u>state</u> temporary 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 prior to date of enacted tax rate change - State	-					
68	Change in ADIT Balance due to enacted tax rate change - State	-	-	-	-	-	Line 66 less Line 67 - Account 283 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)
69	Statutory tax rate - Federal	-	-	-	-	-	
70	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 68 x Line 69) - Account 283 (Reflects fed-offset of <u>state</u> tax rate changes on <u>state</u> temporary differences)

71	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Assets	-	-	-	-	-	Sum of Lines 56, 63, 68 and 70. FAS109 adjustment recorded to Account 283 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.
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ADIT Assets on Unprotected Nonplant Liabilities

Federal Tax Rate Changes						
72	Federal nonplant temporary difference on date of federal enacted tax rate change	-				Reflect as positive amounts
73	Statutory tax rate enacted - Federal		-	-	-	
74	ADIT Balance at new enacted statutory tax rate - Federal	-	-	-	-	Line 72 x Line 73
75	ADIT Balance prior to date of enacted tax rate change - Federal	-				
76	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)
77	State nonplant temporary difference on date of federal enacted tax rate change	-				Reflect as positive amounts
78	Statutory tax rate - State		-	-	-	
79	ADIT Balance at statutory tax rate - State	-	-	-	-	Line 77 x Line 78
80	Statutory tax rate enacted - Federal		-	-	-	
81	ADIT Balance at new enacted statutory tax rate - Fed-Offset	-	-	-	-	Subtract (Line 79 x Line 80)
82	ADIT Balance prior to date of enacted tax rate change - Fed-Offset					
83	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						
84	State nonplant temporary difference on date of state enacted tax rate change	-				Reflect as positive amounts
85	Statutory tax rate enacted - State		-	-	-	
86	ADIT Balance at new enacted statutory tax rate - State	-	-	-	-	Line 84 x Line 85
87	ADIT Balance prior to date of enacted tax rate change - State	-				
88	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)
89	Statutory tax rate - Federal	-	-	-	-	
90	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 state tax rate changes on state temporary differences)

91	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.
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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 unprotected 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.						

PPL Electric Utilities Corporation
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (j)	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	-		-
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	-		
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.

PPL Electric Utilities Corporation		
Attachment 3 - Revenue Credit Worksheet		
Account 454 - Rent from Electric Property		
1	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)	-
6	Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (e.g. Schedule 8)	-
7	Professional Services provided to others	-
8	Facilities Charges including Interconnection Agreements (Note 2)	-
9	Gross Revenue Credits	(Sum Lines 1-10)-
10	Amount offset from Note 3 below	-
11	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.	-
12	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
13	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.	

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

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

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
113	Amortized Investment Tax Credit		Company Records	-	-		- Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related Major Items	Transmission Related Minor Items	Non-transmission Related	Details
24	Land Held for Future Use	(Note C)	p.214.d - p214.6.d &	-	-	-	-	Removal of land held for future use (if any) that is included in CWIP balance Gains from the sale of Land Held for Future Use Balance for Appendix A
			Company Records		-	-		
		(Note P)	Company Records		-	-		
					-	-		

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Prior Period Adjustment	Adjusted Total	Details
Allocated Administrative & General Expenses							
53	Fixed PBOP expense		FERC Authorized	1,518,585			Current year actual PBOP expense Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)
54	Actual PBOP expense		Company Records	-			
65	Property Insurance Account 924		p323.185.b	-	-	-	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
62	Directly Assigned A&G 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 No. 1 Amount	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					
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				Form No. 1 Amount	Education & Outreach	Other	Details
63	Directly Assigned A&G 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 Facilities	Description of the Facilities
127	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note M)			General Description of the Facilities
	Excluded Transmission Facilities			Enter \$	
1	Instructions: Remove all investment below 69 kV or generator step-up transformers included in transmission plant in service that are not a result of the RTEP process.			-	None
2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used:			Or Enter \$	
	Example				
A	Total investment in substation	1,000,000			
B	Identifiable investment in Transmission (provide workpapers)	500,000			
C	Identifiable investment in Distribution (provide workpapers)	400,000			
D	Amount to be excluded (A x (C / (B + C)))	444,444			
Add more lines if necessary					

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Prepayments on Securitization Bonds Adjustment	POLR and Retail Related Adjustment	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments	
36	Prepayments Prepayments	(Note A) (Note O)	Form 1 -- p111.57.c	-	-	-	-	-	-	-	Less amounts related to POLR, Retail Issues and Bond Securitization.

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Adjustments	Transmission Related	Details
47	Transmission O&M		p.321.112.b	-	-	-	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565		p.321.96.b	-	-	-	None

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & PJM Documentation
147	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT			-	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation
149	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	-	

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Year 1 Enter the Year	Actual Cost of Removal, Net of Salvage Costs Year 2 Enter the Year	Year 3 Enter the Year	Year 4 Enter the Year	Year 5 Enter the Year	Total	5 - Year Amortization	
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant.	(Note J)	Company Records	-								
	Transmission Plant Cost of Removal Net of Salvage	(Note J)	Company Records	-	-	-	-	-	-	-	-	-
	Total Transmission Depreciation Expense Including Amortization of Limited Term	(Note J)	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)	Company Records	-	-	-	-	-	-	-	-	-
	Total General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	-								

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Details			
	Amortized Deficient / (Excess) Deferred Taxes	(Note Q)	Attachment 1	-	Table 4	Lines 38 and 52	Columns D, E and F	
	Amortized Deficient / (Excess) Deferred Taxes	(Note Q)	Attachment 1	-	Table 5	Lines 38 and 52	Columns D, E and F	
	Tax effect of AFUDC Equity Permanent Difference	(Note Q)	Company Records	-				
114 a	Total Other Income Tax Adjustments			-				

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

8	A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment (20XX True-up, Line 133).	-
9	B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment (20XX ATRR, Line 133).	-
10	C	Difference (A-B) is the true-up adjustment prior to interest collection.	-

Interest Calculation		Interest on Amount of Refunds or Surcharges						
11	Interest rate pursuant to 35.19a for March of the Current Yr		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	-	-	
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%	-	-		
33	Jul	Year 3	-	0.0000%	-	-		
34	Aug	Year 3	-	0.0000%	-	-		
35	Sep	Year 3	-	0.0000%	-	-		
36	Oct	Year 3	-	0.0000%	-	-		
37	Nov	Year 3	-	0.0000%	-	-		
38	Dec	Year 3	-	0.0000%	-	-		
39	Total with interest				-			
40	True-up Adjustment with Interest				-			

Weighted Plant in Service						
Prior Year Forecast		(A)	(B)	(C)	(D) Other Plant In Service (H/ 12)	(E)
		Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)		Total
41	CWIP Balance Dec (prior yr.)		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	Total	-		-	-	
55	New Transmission Plant Additions and CWIP (weighted by months in service)			Input to Line 17 of Appendix A		
56				Input to Line 35 of Appendix A		
57						
Prior Year Actual		(A)	(B)	(C)	(D) Other Plant In Service (H/ 12)	(E)
		Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)		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	-	2.5	-	-	
69	Nov	-	1.5	-	-	
70	Dec	-	0.5	-	-	
71	Total	-		-	-	
72	New Transmission Plant Additions and CWIP (weighted by months in service)			Input to Line 17 of Appendix A		
73				Input to Line 35 of Appendix A		
74				Month In Service or Month for CWIP		
75						
Current Year Forecast		(A)	(B)	(C)	(D) Other Plant In Service (H/ 12)	(E)
		Monthly Additions Other Plant In Service	Weighting	Other Plant In Service Amount (A x B)		Total
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	Jul	-	5.5	-	-	
84	Aug	-	4.5	-	-	

85	Sep	-	35	-	-	
86	Oct	-	25	-	-	
87	Nov	-	15	-	-	
88	Dec	-	05	-	-	
89	Total	-		-	-	-
90	New Transmission Plant Additions and CWIP (weighted by months in service)					
91				Input to Line 17 of Appendix A		-
92				Input to Line 35 of Appendix A		-
93				Month In Service or Month for CWIP		-

New Plant Carrying Charge		
Fixed Charge Rate (FCR) if not a CIAC		
	Formula Line	
A	137	Net Plant Carrying Charge without Depreciation
B	144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation
C		Line B less Line A

D	138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes
---	-----	--

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

[illegible][illegible]

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.

Revenue is Ending times line 16 for the current year

Line

PPL Electric Utilities Corporation
Attachment 9 - Depreciation Rates

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Gross Depreciable Plant \$	Accumulated Depreciation \$	Depreciable Balance \$	Depreciation Expense \$
Transmission										
350.4	Land Rights	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	S0.5							
	BUILDINGS – MINOR	45	R3							
	TOTAL ACCOUNT 390.2									
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	Communication Equipment	45	SQ							
397.1	Computer Hardware	15	SQ							
397.2	Computer Software	15	SQ							
397.3	Communication Equipment	15	SQ							
398	Miscellaneous Equipment	20	SQ							
Intangible										
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									
	5-YEAR ASSETS	5	SQ							
	10-YEAR ASSETS	10	SQ							
	15-YEAR ASSETS	15	SQ							
	TOTAL ACCOUNT 303.8									

Notes:

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

2 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.

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

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

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

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

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

8 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).

9 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.

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

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

12 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.

PPL Electric Utilities Corporation
Attachment 9 - Supplemental
General Plant Depreciation Details

(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)
		Estimated	Applied	Gross Depreciable	Accumulated	Depreciable	Depreciation
Number	Plant Type	Life	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	Communication Equipment – Gross Method	45					
397	Communication Equipment – Net Method	45					
397.1	Computer Hardware -Gross Method	15					
397.1	Computer Hardware – Net Method	15					
397.2	Computer Software – Gross Method	15					
397.2	Computer Software – Net Method	15					
397.3	Communication Equipment - Gross Method	15					
397.3	Communication Equipment – Net Method	15					
398	Miscellaneous Equipment - Gross Method	20					
398	Miscellaneous Equipment - Net Method	20					
Notes:							

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