

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

DOCKET NO. M-110500.F2022ADR

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EXECUTIVE SUMMARY

This report is prepared by PPL Electric Utilities Corporation (“PPL Electric”) in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with these requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2019, December 31, 2020 and December 31, 2021; a calculation of remaining life depreciation accrual rates as of December 31, 2021; the 2021 retirements expressed as a percent of the original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2022, based on experience for the period 2017 through 2021, and an explanation of exclusions from the experienced net salvage.

The survivor curves presented herein were based on an updated service life study incorporating statistical analyses of data through 2016. The prior service life study was based on data through December 31, 2012. The same methods of depreciation are used in this report as were used in previous Annual Depreciation Reports submitted by PPL Electric during the period 2003 through 2020.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function as of December 31, 2019,

December 31, 2020 and December 31, 2021. The annual accrual amounts, as summarized, are presented as a percent of original cost for each function and for the total Company.

The composite annual depreciation accrual rate for Intangible Plant decreased from December 31, 2019 to December 31, 2020 due to higher reserve to plant ratio. The rate increased slightly from December 31, 2020 to December 31, 2021 as a result of a lower reserve to plant ratio. The composite rate for Transmission Plant is basically unchanged from December 31, 2019 to December 31, 2020. The composite rate continued to remain basically unchanged from December 31, 2020 to December 31, 2021. The composite annual accrual rate for Distribution Plant from December 31, 2019 to December 31, 2020 is basically unchanged. The composite rate is basically unchanged from December 31, 2020 to December 31, 2021 as well. The composite rate for General Plant decreased from December 31, 2019 to December 31, 2020 due to low growth and a higher reserve to plant ratio. The composite rate decreased from December 31, 2020 to December 31, 2021 due to a higher reserve to plant ratio.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account as of December 31, 2021. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2021. A review of any unusual entries is set forth in the section “2021 Plant and Reserve Activity”, beginning on page 7. Table 5 sets forth the net salvage accruals for 2022, as determined by the 5-year amortization of the experience during the prior 5-year period 2017 through 2021.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2021 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2021 are set forth in column 8 of Table 2. The annual accrual rate equals the annual accrual amount in column 6 divided by the original cost in column 3 of Table 2.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2021, the book reserve by plant account is allocated among vintages in proportion to the calculated accrued depreciation. Descriptions of the derivation of remaining life accruals at a given point in time for all vintages calculated by the average service life (ASL) procedure follow. An example of the calculation is set forth on pages 4 through 6.

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

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

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

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1926	6,984.61	6,679	6,985			
1927	33,234.78	31,467	33,235			
1928	35,167.82	32,966	35,168			
1929	19,151.10	17,776	19,151			
1930	23,908.52	21,977	23,909			
1931	18,819.02	17,129	18,819			
1932	4,197.84	3,784	4,198			
1933	7,331.61	6,546	7,332			
1934	9,155.15	8,095	9,155			
1935	9,834.24	8,613	9,834			
1936	1,855,513.14	1,609,843	1,855,513			
1937	229,878.47	197,558	229,878			
1938	115,262.63	98,112	115,263			
1939	134,480.62	113,394	134,481			
1940	160,466.30	134,021	160,466			
1941	237,054.23	196,091	237,054			
1942	125,300.92	102,647	125,301			
1943	210,954.78	171,169	210,955			
1944	800,637.18	643,232	800,637			
1945	450,492.04	358,321	450,492			
1946	772,494.14	608,416	772,494			
1947	938,304.25	731,502	938,304			
1948	437,503.23	337,577	437,503			
1949	322,769.80	246,467	322,770			
1950	354,312.65	267,719	354,135	178	12.22	15
1951	547,629.16	409,408	541,559	6,070	12.62	481
1952	769,271.12	568,953	752,602	16,669	13.02	1,280
1953	649,099.87	474,752	627,995	21,105	13.43	1,571
1954	640,620.70	463,297	612,842	27,779	13.84	2,007
1955	1,203,186.58	860,278	1,137,962	65,225	14.25	4,577
1956	1,190,607.72	841,283	1,112,836	77,772	14.67	5,301
1957	1,105,465.62	771,836	1,020,973	84,493	15.09	5,599
1958	1,004,125.54	692,646	916,221	87,905	15.51	5,668
1959	1,508,840.12	1,028,124	1,359,986	148,854	15.93	9,344
1960	1,415,269.17	952,193	1,259,546	155,723	16.36	9,519
1961	1,609,149.95	1,068,476	1,413,363	195,787	16.80	11,654
1962	1,604,277.08	1,051,443	1,390,832	213,445	17.23	12,388
1963	2,340,016.55	1,513,055	2,001,446	338,571	17.67	19,161
1964	2,454,840.48	1,565,206	2,070,430	384,410	18.12	21,215
1965	2,920,235.34	1,835,660	2,428,182	492,053	18.57	26,497
1966	3,086,240.64	1,912,235	2,529,475	556,766	19.02	29,273

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1967	3,804,344.20	2,322,172	3,071,733	732,611	19.48	37,608
1968	3,893,888.66	2,341,006	3,096,646	797,243	19.94	39,982
1969	5,534,942.96	3,276,686	4,334,349	1,200,594	20.40	58,853
1970	5,022,001.20	2,925,818	3,870,226	1,151,775	20.87	55,188
1971	5,534,724.59	3,171,397	4,195,074	1,339,651	21.35	62,747
1972	7,552,545.10	4,255,104	5,628,585	1,923,960	21.83	88,134
1973	12,460,098.59	6,900,403	9,127,745	3,332,354	22.31	149,366
1974	9,778,485.96	5,319,496	7,036,546	2,741,940	22.80	120,261
1975	10,509,661.17	5,614,261	7,426,457	3,083,204	23.29	132,383
1976	11,715,225.61	6,141,121	8,123,379	3,591,847	23.79	150,981
1977	11,559,442.40	5,941,553	7,859,394	3,700,048	24.30	152,265
1978	12,499,758.15	6,299,878	8,333,380	4,166,378	24.80	167,999
1979	12,314,714.86	6,078,543	8,040,602	4,274,113	25.32	168,804
1980	12,026,028.84	5,813,382	7,689,851	4,336,178	25.83	167,874
1981	10,468,720.93	4,951,705	6,550,038	3,918,683	26.35	148,717
1982	10,365,350.32	4,792,938	6,340,024	4,025,326	26.88	149,752
1983	10,313,327.24	4,659,561	6,163,595	4,149,732	27.41	151,395
1984	13,403,190.63	5,913,488	7,822,270	5,580,921	27.94	199,747
1985	13,922,293.40	5,992,155	7,926,329	5,995,964	28.48	210,532
1986	16,114,890.68	6,761,808	8,944,414	7,170,477	29.02	247,087
1987	17,283,333.61	7,061,970	9,341,464	7,941,870	29.57	268,579
1988	16,042,010.02	6,378,303	8,437,120	7,604,890	30.12	252,486
1989	16,015,954.58	6,188,565	8,186,137	7,829,818	30.68	255,209
1990	17,442,650.08	6,544,482	8,656,939	8,785,711	31.24	281,233
1991	18,528,559.56	6,744,396	8,921,382	9,607,178	31.80	302,113
1992	17,750,289.63	6,262,302	8,283,675	9,466,615	32.36	292,541
1993	20,151,064.34	6,879,573	9,100,192	11,050,872	32.93	335,587
1994	19,540,113.83	6,444,330	8,524,459	11,015,655	33.51	328,727
1995	20,377,131.68	6,488,079	8,582,330	11,794,802	34.08	346,092
1996	15,923,701.81	4,885,392	6,462,320	9,461,382	34.66	272,977
1997	17,169,808.06	5,068,527	6,704,569	10,465,239	35.24	296,970
1998	15,728,406.31	4,460,576	5,900,380	9,828,026	35.82	274,373
1999	21,086,572.38	5,731,330	7,581,314	13,505,258	36.41	370,922
2000	23,052,056.19	5,993,535	7,928,155	15,123,901	37.00	408,754
2001	20,817,859.00	5,166,993	6,834,818	13,983,041	37.59	371,988
2002	29,123,683.01	6,884,839	9,107,158	20,016,525	38.18	524,267
2003	22,795,405.45	5,119,848	6,772,455	16,022,950	38.77	413,282
2004	22,217,367.08	4,727,856	6,253,934	15,963,433	39.36	405,575
2005	22,521,340.26	4,522,285	5,982,008	16,539,332	39.96	413,897
2006	31,563,954.60	5,959,275	7,882,836	23,681,119	40.56	583,854
2007	29,566,248.89	5,227,313	6,914,608	22,651,641	41.16	550,331

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2008	29,284,890.64	4,826,150	6,383,956	22,900,935	41.76	548,394
2009	31,474,846.35	4,809,357	6,361,742	25,113,104	42.36	592,849
2010	37,460,061.83	5,274,377	6,976,864	30,483,198	42.96	709,572
2011	54,808,832.51	7,059,378	9,338,035	45,470,798	43.56	1,043,866
2012	62,296,714.07	7,263,797	9,608,437	52,688,277	44.17	1,192,852
2013	55,046,331.50	5,746,837	7,601,827	47,444,504	44.78	1,059,502
2014	49,220,545.92	4,547,978	6,015,994	43,204,552	45.38	952,062
2015	47,447,891.09	3,805,321	5,033,619	42,414,272	45.99	922,250
2016	48,897,423.57	3,315,245	4,385,355	44,512,069	46.61	954,990
2017	47,477,315.60	2,639,739	3,491,806	43,985,510	47.22	931,502
2018	42,366,209.33	1,838,693	2,432,194	39,934,015	47.83	834,916
2019	69,808,234.50	2,164,055	2,862,578	66,945,656	48.45	1,381,747
2020	57,875,523.32	1,076,485	1,423,958	56,451,565	49.07	1,150,429
2021	32,116,286.02	199,121	263,394	31,852,892	49.69	641,032
	1,330,434,336.82	298,758,723	394,607,931	935,826,406		23,290,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2 1.75						

2021 PLANT AND RESERVE ACTIVITY

Table 3 and Table 4, shown on pages 12 through 15 present summaries by account of the plant and reserve accounting activity for 2021. Table 3 sets forth the original cost as of December 31, 2020, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2021; and the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software, and Account 303.60, RF Mesh AMR Software, were due to the upgraded applications needed for the system. The high percentage of retirements in Account 364.8, Poles, Towers and Fixtures – Clearing Poles, was due to increased effort to clear the related pole assets. The high retirements for Account 391.1, Office Furniture and Equipment – RF Mesh AMR Computer Equipment, and Account 391.6, Office Furniture and Equipment – Computers, were due to the need to retire high levels of surviving vintages which are fully amortized. The high additions for many accounts were due to the continued expansion throughout the system.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2021; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2021; and the book reserve as a percent of the plant balance as of December 31, 2021.

AMORTIZATION OF NET SALVAGE

The 2022 amortization amounts for net negative salvage of \$71,163,065 based on the experienced net salvage during the 5-year period 2017 through 2021. The calculation of the amortization amount by function is set forth in Table 5 shown on

page 16. The tabulation sets forth the cost of removal, gross salvage, net salvage and the amortization amount, which is one-fifth of the total net salvage for the 5-year period.

In 2021, PPL Electric experienced no retirements that were incurred under unusual or extraordinary circumstances and, therefore, it submits no such retirements for Commission Staff review.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2019, DECEMBER 31, 2020 AND DECEMBER 31, 2021

	<u>2019</u>	<u>2020</u>	<u>2021</u>
NONDEPRECIABLE PLANT			
ORGANIZATION	476,251.80	476,251.80	476,251.80
FRANCHISES AND CONSENTS	147,083.87	147,083.87	147,083.87
INTANGIBLE PLANT - LICENSES	142,300.00	46,959.00	46,959.00
LAND	85,280,019.09	72,208,963.44	73,485,380.46
INTANGIBLE PLANT			
ORIGINAL COST (DEPRECIABLE)	238,481,045.63	268,781,833.11	222,558,786.59
BOOK ACCRUED DEPRECIATION	138,497,731	166,377,356	93,519,423
BOOK RESERVE % OF O.C.	58.07%	61.90%	42.02%
ORIGINAL COST DEPRECIATED	99,983,315	102,404,477	129,039,363
ANNUAL DEPRECIATION EXPENSE	51,266,810	46,410,296	38,450,196
ANNUAL % OF O.C.	21.50%	17.27%	17.28%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	5,826,983,221.27	6,502,191,742.31	6,910,422,892.52
BOOK ACCRUED DEPRECIATION	689,932,250	752,287,240	838,974,959
BOOK RESERVE % OF O.C.	11.84%	11.57%	12.14%
ORIGINAL COST DEPRECIATED	5,137,050,969	5,749,904,503	6,071,447,934
ANNUAL DEPRECIATION EXPENSE	99,865,864	111,481,937	118,033,005
ANNUAL % OF O.C.	1.71%	1.71%	1.71%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	5,963,574,035.70	6,203,477,604.16	6,442,718,857.57
BOOK ACCRUED DEPRECIATION	1,823,737,174	1,920,172,986	2,018,328,770
BOOK RESERVE % OF O.C.	30.58%	30.95%	31.33%
ORIGINAL COST DEPRECIATED	4,139,836,862	4,283,304,618	4,424,390,088
ANNUAL DEPRECIATION EXPENSE	124,611,460	129,649,731	134,568,944
ANNUAL % OF O.C.	2.09%	2.09%	2.09%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	817,834,810.17	817,352,910.01	798,357,238.67
BOOK ACCRUED DEPRECIATION	344,107,206	357,589,328	355,484,430
BOOK RESERVE % OF O.C.	42.08%	43.75%	44.53%
ORIGINAL COST DEPRECIATED	473,727,603	459,763,584	442,872,813
ANNUAL DEPRECIATION EXPENSE	61,696,841	56,564,733	44,131,633
ANNUAL % OF O.C.	7.54%	6.92%	5.53%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	12,932,918,767.53	13,864,683,347.70	14,448,213,450.48
BOOK ACCRUED DEPRECIATION	2,996,274,361	3,196,426,910	3,306,307,582
BOOK RESERVE % OF O.C.	23.17%	23.05%	22.88%
ORIGINAL COST DEPRECIATED	9,850,598,749	10,595,377,182	11,067,750,198
ANNUAL DEPRECIATION EXPENSE	337,440,975	344,106,697	335,183,778
ANNUAL % OF O.C.	2.61%	2.48%	2.32%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE PLANT	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
DEPRECIABLE PLANT								
INTANGIBLE PLANT								
303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE		5-SQ	166,781,049.14	77,546,988	89,234,061	28,049,569	3.2	16.82
303.6 RF MESH AMR SOFTWARE		5-SQ	3,535,866.34	3,430,057	105,809	74,686	1.4	2.11
303.8 CLOUD SOFTWARE		5-SQ	52,241,871.11	12,542,378	39,699,493	10,325,941	3.8	19.77
TOTAL INTANGIBLE PLANT			222,558,786.59	93,519,423	129,039,363	38,450,196	3.4	17.28
TRANSMISSION PLANT								
350.4 LAND RIGHTS		80-S4	236,854,952.07	59,334,834	177,520,118	2,822,693	62.9	1.19
352 STRUCTURES AND IMPROVEMENTS		65-R3	247,870,367.80	25,613,752	222,256,616	3,938,282	56.4	1.59
353 STATION EQUIPMENT		46-R1.5	2,206,572,819.53	304,467,964	1,902,104,856	48,173,985	39.5	2.18
354 TOWERS AND FIXTURES		75-R3	2,512,653,679.31	266,986,793	2,245,666,886	33,817,006	66.4	1.35
354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY		80-R4	11,017,034.86	7,548,230	3,468,805	79,886	43.4	0.73
355 POLES AND FIXTURES		53-R0.5	221,744,846.85	(18,480,452)	240,225,299	5,810,018	41.3	2.62
355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY		80-R4	12,594,405.69	4,976,781	7,617,625	128,955	59.1	1.02
356 OVERHEAD CONDUCTORS AND DEVICES		65-R2.5	1,310,370,097.66	159,578,720	1,150,791,378	20,221,213	56.9	1.54
357 UNDERGROUND CONDUIT		55-S4	32,683,849.22	5,153,971	27,529,878	563,286	48.9	1.72
358 UNDERGROUND CONDUCTORS AND DEVICES		45-S3	111,488,492.31	20,159,405	91,329,087	2,411,277	37.9	2.16
359 ROADS AND TRAILS		80-R4	6,572,347.22	3,634,961	2,937,386	66,404	44.2	1.01
TOTAL TRANSMISSION PLANT			6,910,422,892.52	838,974,959	6,071,447,934	118,033,005	51.4	1.71
DISTRIBUTION PLANT								
360.4 LAND RIGHTS		75-R4	80,108,689.11	37,484,141	42,624,548	825,296	51.6	1.03
361 STRUCTURES AND IMPROVEMENTS		70-R2.5	59,228,471.01	16,842,342	42,386,129	767,985	55.2	1.30
362 STATION EQUIPMENT		52-R2	747,830,687.98	179,079,950	568,750,738	13,793,146	41.2	1.84
362.1 STATION EQUIPMENT - RF MESH		52-R2	15,032,853.58	885,147	14,147,707	289,288	48.9	1.92
363 ENERGY STORAGE EQUIPMENT		15-L3	621,594.95	92,181	529,414	42,353	12.5	6.81
364.2 POLES, TOWERS AND FIXTURES - TOWERS		65-R3	22,101,636.61	8,636,654	13,464,983	304,437	44.2	1.38
364.4 POLES, TOWERS AND FIXTURES - POLES		50-R0.5	1,330,434,336.82	394,607,931	935,826,406	23,290,945	40.2	1.75
364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS		65-S3	153,513.71	75,572	77,942	1,994	39.1	1.30
364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES		70-R3	36,784,463.96	20,843,527	15,940,937	360,657	44.2	0.98
365 OVERHEAD CONDUCTORS AND DEVICES		50-R0.5	1,348,539,920.08	313,458,454	1,035,081,466	24,668,748	42.0	1.83
365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH		50-R0.5	1,699,261.18	118,135	1,581,126	33,360	47.4	1.96
366 UNDERGROUND CONDUIT		65-R3	235,378,220.68	72,064,264	163,313,957	3,379,796	48.3	1.44
367 UNDERGROUND CONDUCTORS AND DEVICES		51-R2.5	724,383,222.42	239,230,058	485,153,164	12,611,435	38.5	1.74
368.2 LINE TRANSFORMERS - OVERHEAD		34-SQ	353,244,866.53	123,321,444	229,923,423	11,579,289	19.9	3.28
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT		48-SQ	240,858,661.75	96,878,697	143,979,965	4,962,114	29.0	2.06
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING SERVICES		35-SQ	50,732.29	43,850	6,882	1,659	4.1	3.27
369 METERS - AMR		50-R1.5	763,763,809.46	383,513,479	380,240,330	10,216,176	37.2	1.34
370.5 METERS - RF MESH AMR		15-SQ	40,199,492.47	(1,727,077)	41,926,569	4,609,195	9.1	11.47
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES		15-SQ	275,644,198.91	66,398,240	209,245,959	18,670,974	11.2	6.77
371.4 AREA LIGHTING FIXTURES		35-S3	319,228.36	173,851	145,377	18,665	7.8	5.85
373.2 STREET LIGHTING AND SIGNAL SYSTEMS		23-L0.5	11,680,794.51	6,222,414	5,458,381	336,335	16.2	2.88
		33-L1.5	154,670,201.20	60,085,516	94,584,685	3,805,097	24.9	2.46
TOTAL DISTRIBUTION PLANT			6,442,718,857.57	2,018,328,770	4,424,390,088	134,568,944	32.9	2.09

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
GENERAL PLANT									
389.4	LAND RIGHTS								
390.2	STRUCTURES AND IMPROVEMENTS		75-R4	1,993.78	(174)	2,168	125	17.3	6.27
	BUILDINGS - MAJOR		52-S0.5 *	410,559,388.97	148,509,597	262,049,793	16,721,376	15.7	4.07
	BUILDINGS - MINOR		45-R3	4,077,122.96	1,690,441	2,386,682	115,050	20.7	2.82
	TOTAL ACCOUNT 390.2			414,636,511.93	150,200,038	264,436,475	16,836,426	15.7	4.06
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING		30-S1	55,229,567.05	17,911,793	37,317,774	1,853,416	20.1	3.36
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.		5-SQ	6,031,954.89	5,649,475	382,480	109,280	3.5	1.81
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	25,942,284.78	12,223,654	13,718,631	1,322,200	10.4	5.10
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		15-SQ	5,747,437.55	2,627,006	3,120,432	508,163	6.1	8.84
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		5-SQ	70,015,982.08	43,587,757	26,428,225	10,874,898	2.4	15.53
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES		9-S3	7,365,613.25	6,386,023	979,590	246,446	4.0	3.35
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS		9-R1	21,733,945.99	12,532,828	9,201,118	1,762,236	5.2	8.11
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS		13-S3	105,049,986.53	62,820,596	42,229,391	6,328,339	6.7	6.02
392.4	TRANSPORTATION EQUIPMENT -TRAILERS		23-L2	10,651,534.43	3,977,138	6,674,396	436,199	15.3	4.10
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS		15-L4	2,214,511.64	1,528,950	685,562	131,602	5.2	5.94
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS		13-S3	473,896.77	442,145	31,752	18,041	1.8	3.81
393.0	STORES EQUIPMENT		25-SQ	2,364,272.93	1,083,500	1,280,773	104,189	12.3	4.41
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS		20-SQ	4,191,569.52	3,341,516	850,054	259,359	3.3	6.19
394.2	TOOLS AND WORK EQUIPMENT - TOOLS		20-SQ	172,801.51	83,089	89,713	10,738	8.4	6.21
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT		20-SQ	1,083,675.27	735,519	348,156	63,301	5.5	5.84
394.6	TOOLS AND WORK EQUIPMENT - OTHER		20-SQ	33,750,332.98	13,794,603	19,955,730	1,680,015	11.9	4.98
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT		20-SQ	2,328,132.84	1,067,703	1,260,430	119,962	10.5	5.15
395.0	LABORATORY EQUIPMENT		20-SQ	4,345,694.53	2,913,248	1,432,447	194,761	7.4	4.48
396.0	POWER OPERATED EQUIPMENT		16-R1	1,425,346.05	773,366	651,980	66,299	9.8	4.65
397.0	COMMUNICATION EQUIPMENT		15-SQ	18,918,227.58	9,959,913	8,958,315	982,704	9.3	5.09
398.0	MISCELLANEOUS EQUIPMENT		20-SQ	4,681,964.79	1,844,744	2,837,221	242,934	11.7	5.19
TOTAL GENERAL PLANT				798,357,238.67	355,484,430	442,872,813	44,131,633	10.0	5.53
TOTAL DEPRECIABLE PLANT				14,374,057,775.35	3,306,307,582	11,067,750,198	335,183,778	33.0	2.33
NONDEPRECIABLE PLANT									
301.0	ORGANIZATION			476,251.80					
302.0	FRANCHISES AND CONSENTS			147,083.87					
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES			46,959.00					
350.2	LAND			44,541,086.96					
360.2	LAND			19,452,219.10					
389.2	LAND			9,492,074.40					
TOTAL NONDEPRECIABLE PLANT				74,155,675.13					
TOTAL UTILITY PLANT				14,448,213,450.48					

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

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)
INTANGIBLE PLANT							
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	160,925,032.68	75,522,417.12	36,293,329.46	(33,374,071.20)	166,781,049.14	22.55
303.6	RF MESH AMR SOFTWARE	107,855,800.43	506,866.55	96,920,317.70	(7,906,482.94)	3,535,866.34	89.86
303.8	CLOUD SOFTWARE	0.00	10,961,316.97		41,280,554.14	52,241,871.11	0.00
	TOTAL INTANGIBLE PLANT	268,781,833.11	86,990,600.64	133,213,647.16	0.00	222,558,786.69	
TRANSMISSION PLANT							
350.4	LAND RIGHTS	231,534,942.60	3,173,519.03		2,146,490.44	236,854,952.07	0.00
352	STRUCTURES AND IMPROVEMENTS	218,247,353.28	30,803,351.65	1,180,337.13		247,870,367.80	0.54
353	STATION EQUIPMENT	2,121,604,005.21	111,538,118.41	26,385,733.72	(183,570.37)	2,206,572,819.53	1.24
354	TOWERS AND FIXTURES	2,330,311,908.65	185,323,461.15	2,981,690.49		2,512,653,679.31	0.13
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	11,469,409.81	1,342,665.10	318,249.11	(1,476,790.94)	11,017,034.86	2.77
355	POLES AND FIXTURES	188,141,428.79	37,853,814.44	4,250,368.70	(27.68)	221,744,846.85	2.26
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	13,272,325.69	1,137.36	9,357.86	(669,699.50)	12,594,405.69	0.07
356	OVERHEAD CONDUCTORS AND DEVICES	1,250,818,138.83	62,012,823.70	2,460,864.87		1,310,370,097.66	0.20
357	UNDERGROUND CONDUIT	19,372,850.79	13,310,998.43			32,683,849.22	0.00
358	UNDERGROUND CONDUCTORS AND DEVICES	110,842,644.42	645,847.89			111,488,492.31	0.00
359	ROADS AND TRAILS	6,576,734.25			(4,387.03)	6,572,347.22	0.00
	TOTAL TRANSMISSION PLANT	6,502,191,742.32	446,005,737.16	37,586,601.88	(187,985.08)	6,910,422,892.52	
DISTRIBUTION PLANT							
360.4	LAND RIGHTS	78,771,006.92	1,174,930.03		162,750.16	80,108,689.11	0.00
361	STRUCTURES AND IMPROVEMENTS	46,362,816.89	13,067,432.01	201,777.89		59,228,471.01	0.44
362	STATION EQUIPMENT	711,893,661.27	36,374,483.50	606,931.08	169,474.29	747,830,687.98	0.09
362.1	STATION EQUIPMENT - RF MESH	14,782,905.59	249,947.99			15,032,853.58	0.00
363	ENERGY STORAGE EQUIPMENT	621,594.95				621,594.95	0.00
364.2	POLES, TOWERS AND FIXTURES - TOWERS	21,837,681.05	263,955.56			22,101,636.61	0.00
364.4	POLES, TOWERS AND FIXTURES - POLES	1,296,151,762.83	37,144,709.02	2,862,162.71	27.68	1,330,434,336.82	0.22
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	153,514.04		0.33		153,513.71	0.00
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	38,861,419.40	65,058.12	1,942,013.56		36,784,463.96	5.02
365	OVERHEAD CONDUCTORS AND DEVICES	1,279,811,958.62		1,942,013.56		1,348,539,920.08	0.41
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1,699,472.80	74,009,361.12	5,281,399.66	(211.62)	1,699,261.18	0.00
366	UNDERGROUND CONDUIT	227,329,601.56	8,080,725.94	32,106.82		235,378,220.68	0.01
367	UNDERGROUND CONDUCTORS AND DEVICES	680,395,118.41	45,091,258.56	1,103,154.55		724,383,222.42	0.16
368.2	LINE TRANSFORMERS - OVERHEAD	335,891,295.32	25,685,685.44	8,346,210.31	14,096.08	353,244,866.53	2.48
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	235,050,521.26	8,943,841.72	3,135,701.23		240,858,661.75	1.33
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	52,968.31		2,233.50	(2.52)	50,732.29	4.22
369	SERVICES	760,536,808.78	3,387,170.11	170,169.43		763,753,809.46	0.02
370	METERS	320,505,307.09	1,858,045.27	6,519,660.98		315,843,691.38	2.03
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36				319,228.36	0.00
371.4	AREA LIGHTING FIXTURES	11,320,611.87	370,703.35	10,520.71		11,690,794.51	0.09
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	141,328,346.84	13,713,922.29	372,067.93		154,670,201.20	0.26
	TOTAL DISTRIBUTION PLANT	6,203,477,604.16	269,481,230.03	30,586,110.69	346,134.07	6,442,718,857.57	

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)
GENERAL PLANT							
389.4	LAND RIGHTS	1,993.78				1,993.78	0.00
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	411,757,557.70	10,751,326.34	7,739,886.68	(132,487.43)	414,636,511.93	1.88
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	53,402,362.64	3,874,437.63	2,179,720.65	132,487.43	55,229,567.05	4.08
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIP.	30,358,264.26	18,485,172.85	23,862,816.11	(18,948,666.11)	6,031,954.89	78.60
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25,423,326.48	1,386,720.96	867,762.66		25,942,284.78	3.41
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,952,915.95	859,440.06	64,918.46		5,747,437.55	1.31
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	83,948,761.34	10,995,354.41	24,928,133.67		70,015,982.08	29.69
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	8,457,338.22	239,657.74		(1,331,382.71)	7,365,613.25	0.00
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	18,939,255.64	2,794,690.35			21,733,945.99	0.00
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	93,154,043.66	12,049,858.57	153,915.70		105,049,986.53	0.17
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	8,992,255.90	1,659,278.53			10,651,534.43	0.00
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,366,975.08	184,802.10		(337,265.54)	2,214,511.64	0.00
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	473,896.77				473,896.77	0.00
393	STORES EQUIPMENT	2,364,283.47		124,037.69	(10.54)	2,364,272.93	0.00
394	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	4,315,607.21		1,593.68		4,191,569.52	2.87
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	149,939.39	24,455.80			172,801.51	1.06
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,083,675.27				1,083,675.27	0.00
394.6	TOOLS AND WORK EQUIPMENT - OTHER	32,547,837.39	1,851,107.09	648,611.50		33,750,332.98	1.99
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	2,288,026.41	43,400.24	3,293.81		2,328,132.84	0.14
395	LABORATORY EQUIPMENT	4,496,631.51	2,314.35	153,251.33		4,345,694.53	3.41
396	POWER OPERATED EQUIPMENT	1,695,455.08			(270,109.03)	1,425,346.05	0.00
397	COMMUNICATION EQUIPMENT	21,386,726.40	679,975.55	70,924.12	(3,077,550.25)	18,918,227.58	0.33
398	MISCELLANEOUS EQUIPMENT	4,795,780.46	96,176.68	21,085.00	(188,907.35)	4,681,964.79	0.44
TOTAL GENERAL PLANT		817,352,910.01	65,978,171.25	60,819,951.06	(24,153,891.53)	798,357,238.67	
TOTAL DEPRECIABLE PLANT		13,791,804,089.60	868,455,739.08	262,206,310.79	(23,995,742.54)	14,374,057,775.35	
INTANGIBLE AND NONPRECIABLE PLANT							
301	ORGANIZATION	476,251.80				476,251.80	0.00
302	FRANCHISES AND CONSENTS	147,083.87				147,083.87	0.00
303.3	MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES	46,959.00				46,959.00	0.00
350.2	LAND	44,365,018.51	190,656.06	14,587.61		44,541,086.96	0.03
360.2	LAND	18,305,874.23	728,820.23		417,524.64	19,452,219.10	0.00
389.2	LAND	9,538,070.70		45,996.30		9,492,074.40	0.48
TOTAL INTANGIBLE PLANT		72,879,258.11	919,476.29	60,583.91	417,524.64	74,155,675.13	
TOTAL PLANT IN SERVICE		13,864,683,347.71	869,375,215.37	262,266,894.70	(23,578,218.00)	14,448,213,450.48	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
303.2	INTANGIBLE PLANT									
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	85,387,805	34,155,262	36,293,329				(5,702,750)	77,546,988	46.50
303.6	RF MESH AMR SOFTWARE	80,989,551	20,546,797	96,920,318				(1,185,974)	3,430,057	97.01
303.8	CLOUD SOFTWARE	0	5,653,654					5,888,724	12,542,378	24.01
	TOTAL INTANGIBLE PLANT	166,377,356	60,385,713	133,213,647	0	0	0	0	93,519,423	
350.4	TRANSMISSION PLANT									
352	LAND RIGHTS	56,636,988	2,676,710					21,136	59,334,834	25.05
353	STRUCTURES AND IMPROVEMENTS	23,676,611	3,704,571	1,180,337	178,621	783	766,496		25,613,752	10.33
354	STATION EQUIPMENT	282,786,948	47,741,497	26,385,734	7,727,292	54,838	8,857,830	1,400,952	304,467,964	13.80
354.2	TOWERS AND FIXTURES	234,183,333	31,571,624	2,981,690	9,072,331	641,909	5,500,713		266,986,793	10.63
355	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	7,801,702	70,730	318,249				(5,953)	7,548,230	68.51
355.2	POLES AND FIXTURES	(18,683,478)	4,548,546	4,250,369	11,055,601	332,022	11,482,758		(18,480,452)	(8.33)
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	4,875,938	125,384	9,358				(16)	4,976,781	39.52
356	OVERHEAD CONDUCTORS AND DEVICES	135,344,561	19,589,173	2,460,865	14,854,728	106,697	7,855,574	(15,183)	159,578,720	12.18
357	UNDERGROUND CONDUIT	4,730,284	367,799		148,567		92,769		5,165,971	15.77
358	UNDERGROUND CONDUCTORS AND DEVICES	17,358,039	2,767,702		93,840	(60,099)	77		20,159,405	18.08
359	ROADS AND TRAILS	3,576,304	57,945		712				3,634,961	55.31
	TOTAL TRANSMISSION PLANT	752,287,240	113,221,691	37,586,602	43,131,712	1,076,150	34,556,158	1,400,936	838,974,959	
360.4	DISTRIBUTION PLANT									
361	LAND RIGHTS	36,720,072	764,313		(257)			13	37,484,141	46.79
362	STRUCTURES AND IMPROVEMENTS	16,278,962	684,924	201,778	148,521		68,287		16,842,342	28.44
362.1	STATION EQUIPMENT	166,907,652	13,119,251	606,931	2,457,346	18,745	2,818,300	2,187	179,079,950	23.95
363	ENERGY STORAGE EQUIPMENT	613,179	271,968						885,147	5.89
364.2	POLES, TOWERS AND FIXTURES - TOWERS	55,143	37,038						92,181	14.83
364.4	POLES, TOWERS AND FIXTURES - POLES	8,424,955	290,866	2,862,163	11,982	(9,164)	91,250		8,636,654	38.08
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	369,145,527	21,698,496		18,342,636		11,707,417	16	394,607,951	29.66
365	POLES, TOWERS AND FIXTURES - CLEARING POLES	73,777	1,796	0	(31)				75,572	49.23
365.1	OVERHEAD CONDUCTORS AND DEVICES	22,451,700	333,872	1,942,014	5,063,785	3,797	10,069,639		20,843,527	56.66
366	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	300,344,911	23,397,000	5,281,400					313,458,454	23.24
367	UNDERGROUND CONDUIT	85,418	32,118		599				118,135	6.95
368.2	UNDERGROUND CONDUCTORS AND DEVICES	68,964,616	3,249,603	32,107	371,030	0	488,878		72,064,264	30.62
368.4	LINE TRANSFORMERS - OVERHEAD	229,641,574	11,423,149	1,103,155	819,917		1,551,341		239,230,058	33.03
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	121,805,295	10,247,209	8,346,210	1,593,346	37,465	2,019,792	4,121	123,321,444	34.91
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	95,338,264	4,722,888	3,135,701	243,287		290,040		96,878,697	40.22
369	SERVICES	44,537	1,547	2,234					43,850	86.43
370.2	METERS - AMR	373,443,682	9,777,764	170,169	551,833	(282)	89,349		383,513,479	50.21
370.5	METERS - RF MESH AMR	1,841,476	2,725,569	6,519,661	225,539				(1,727,077)	(4.30)
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	45,609,906	18,675,207		2,222,473		109,346		66,596,240	28.20
371.4	AREA LIGHTING FIXTURES	158,526	15,325						173,851	54.46
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	5,966,270	257,817	10,521	169,893	1	161,046		6,222,414	53.27
		56,257,544	3,670,805	372,068	143,258	1,017,950	631,972		60,085,516	38.85
	TOTAL DISTRIBUTION PLANT	1,920,172,886	125,398,623	30,586,111	32,365,158	1,066,426	30,096,648	6,337	2,018,328,770	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
389.4	GENERAL PLANT									
390.2	LAND RIGHTS	(243)	69						(174)	(8.73)
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	139,100,936	19,274,802	7,739,887	574,576		1,010,155	(236)	150,200,037	36.22
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	18,289,048	1,676,175	2,179,721	258,809		132,754	236	17,911,793	32.43
391.1	OFFICE FURNITURE AND EQUIPMENT - RF MESH AIR COMPUTER EQUIPMENT	13,779,111	9,733,941	23,682,816			761		5,649,475	93.66
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	11,822,658	1,289,626	867,763	(2,419)	4,848	3,496		12,223,654	47.12
391.4	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	2,333,235	16,572,373	64,918	449				2,627,006	45.71
391.6	OFFICE FURNITURE AND EQUIPMENT - AUTOMOBILES	51,962,751	16,572,373	24,928,134	4,080		23,314		43,587,757	62.25
392.1	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	6,217,711	188,329		(17)				6,386,023	86.70
392.2	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11,237,529	1,285,502		(8,914)	18,710			12,532,828	57.66
392.3	TRANSPORTATION EQUIPMENT - TRAILERS	58,762,390	4,597,356	153,916	(1,169,744)	784,510			62,820,596	59.80
392.4	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,594,229	383,162		(253)				3,977,138	37.34
392.5	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	1,421,920	107,030						1,528,950	69.04
392.6	STORES EQUIPMENT	959,711	123,789						1,083,500	45.83
393	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	3,232,685	232,869	124,038			2,741		3,341,516	79.72
394	TOOLS AND WORK EQUIPMENT - TOOLS	79,358	8,066	1,594					83,069	48.08
394.2	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	681,335	54,184						735,519	67.87
394.4	TOOLS AND WORK EQUIPMENT - OTHER	12,818,492	1,645,557	648,612	(20,834)				13,794,603	40.87
394.6	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	949,965	117,569	3,284	3,463				1,067,703	45.86
394.8	LABORATORY EQUIPMENT	2,833,847	232,653	153,251					2,913,248	67.04
395	POWER OPERATED EQUIPMENT	704,427	68,939						773,366	54.26
396	COMMUNICATION EQUIPMENT	8,750,181	1,258,374	70,924	19,546		(2,737)		9,959,913	52.65
397	MISCELLANEOUS EQUIPMENT	1,629,824	230,804	21,085	5,201				1,844,744	39.40
398										
	TOTAL GENERAL PLANT	357,589,328	59,413,526	60,819,951	(336,057)	808,068	1,170,484	0	355,484,429	
	TOTAL DEPRECIABLE PLANT	3,196,426,910	358,389,543	262,206,311	75,160,813	2,952,644	65,823,290	1,407,273	3,306,307,581	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2022

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
352	337,547.56	570,125.12	(68,925.18)	11,310.17	60,916.58	325,960.53	55.45	733,824.02	782.50	766,496.48	(2,077,340.41)	(415,468)
353	985,647.64	9,455,306.48	(38,689.32)	8,988,261.47	172,175.02	8,181,930.05	135,531.65	6,391,209.07	54,837.72	8,857,829.61	(8,113,007)	(8,113,007)
354	54,297.41	3,756,150.75	163,998.02	9,444,984.21	99,071.53	7,993,477.34	137,466.17	12,086,355.11	641,908.87	5,500,113.43	(37,684,938.84)	(7,536,988)
355	59,382.11	8,891,569.11	81,715.97	11,980,645.23	84,613.28	11,177,906.64	145,475.73	21,106,943.19	332,022.48	11,482,756.26	(63,936,612.86)	(12,787,323)
356	229,442.19	7,876,930.03	195,235.59	14,036,825.40	207,989.15	10,885,589.55	124,766.37	14,432,324.00	106,697.29	7,855,574.06	(54,223,112.45)	(10,844,622)
357	86,554.16	857,949.16	(489.57)	(2,143.61)				52.78	(60,098.74)	77.44	(863,614.32)	(172,723)
358	160,182.10	635,461.87									(533,365.12)	(106,673)
359		13.57									(13.57)	(3)
360.4												
361	98.37	5,376.49		(0.38)		(719.49)	0.08	(562.04)			1,281.61	256
362	225,649.07	3,724,689.37	(1,874.13)	1,053,155.41	(7,365.72)	471,504.96	8,410.77	(5,943.96)			(539,126.23)	(107,825)
364.2		41.66	0.06	27,193.45		524.85		(712.37)	18,745.43	2,616,300.18	(11,488,663.02)	(2,297,737)
364.4	496,662.76	17,952,794.81	150,565.20	21,679,557.23	339,706.74	15,947,866.41	96,129.04	15,510,495.22	(9,163.52)	91,250.11	(118,297.60)	(23,660)
364.8						(156.23)				11,707,417.43	(81,724,220.88)	(16,344,844)
365	43,788.33	3,841,796.82	9,281.76	6,221,040.90	38,471.17	4,463,714.35	140,408.09	7,584,095.64	3,796.95	10,069,636.97	156.23	31
365.1								2,993.20			(2,993.20)	(599)
366	160.51	96,901.38	17,864.78	445,163.52	(74.70)	358,731.71	935.72	479,830.37	0.21	488,878.05	(1,850,618.51)	(370,124)
367	836.88	504,858.03	4,107.43	551,138.06	(1,052.59)	464,420.79	18,164.54	1,326,876.38	(87.11)	1,551,340.93	(4,376,665.04)	(875,333)
368.2	(82,995.25)	1,509,671.23	(50,717.28)	1,188,665.72	(35,918.94)	1,355,793.22	(43,514.57)	2,106,467.34	37,465.38	2,019,781.73	(8,356,059.90)	(1,671,212)
368.4		86,681.67		218,456.49		306,266.46		264,411.93		290,040.05	(1,165,856.60)	(233,171)
369	411.15	389,369.56	(5,652.65)	775,233.03	3,955.13	446,390.45	19,521.64	285,376.79	(282.33)	89,348.52	(1,967,765.41)	(393,553)
370.2	(634.10)	454,192.51	309,002.89	577,616.40	392,040.00	59,239.36		1,035.00			(391,674.48)	(78,335)
370.5				169,226.78	158,400.00	6,944,973.67	(643.53)	4,155,923.06		109,346.30	(11,221,713.34)	(2,244,343)
371.4		619.27		10,683.04		632,882.54		204,613.05	0.73	161,045.87	(1,009,843.04)	(201,969)
373.2	344.64	131,208.76	4,508.07	181,275.29	8,915.00	632,853.57	(223.91)	189,314.95	1,017,950.25	631,972.42	(164,930.94)	(32,986)
380.2		1,098,175.18	382,825.38	451,753.10		738,043.01	(68.95)	334,439.69		1,010,154.77	(3,249,809.32)	(649,962)
380.4		122,671.09		202,292.59		95,900.00		5,300.00		132,754.00	(558,917.66)	(111,784)
391.1										760.93	(760.93)	(152)
391.2			813.00			3,616.72	4,132.17	(10,768.00)	4,847.85	3,495.88	13,448.42	2,690
391.4		49.84		2,196.00							(2,245.84)	(449)
391.6				427.98		539.93		19,433.68		23,313.52	(43,715.11)	(8,743)
392.2									18,710.47		18,710.47	3,742
392.3	1,206,619.00		832,220.00		644,521.40		724,538.00		784,510.00		4,192,408.40	838,482
394.2					105,844.31			1,676.08		2,741.48	(2,741.48)	(548)
394.6					17,316.40						104,168.23	20,834
394.8											17,316.40	3,463
397				965.05		23,064.50		73,698.49		(2,736.70)	(94,991.34)	(18,998)
398		2,605.99									(2,605.99)	(521)
TOTAL	3,803,994.53	61,965,210.75	1,986,279.59	78,215,432.96	2,289,523.80	73,243,940.17	1,511,084.46	89,110,970.87	2,952,644.43	65,823,290.10	(355,815,318.04)	(71,163,065)

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