ATTACHMENT H-8G

'n	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2020 Data
	ded cells are input cells	Notes	TERO FORM F Fuge # of mondocion	2020 Data
	ueu cens are input cens			
	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21.b	7,037,
	Transmission wages Expense		p354.21.b	7,037,
	Total Wages Expense		p354.28.b	62,634
	Less A&G Wages Expense		p354.27.b	1,073
	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	61,561,
	Wages & Salary Allocator		(Line 1 / Line 4)	11.2
	Plant Allocation Factors			
	Electric Plant in Service		p207.104.g	13,864,789,
	Accumulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	3,020,554
	Accumulated Amortization Total Accumulated Depreciation	(Note A)	p200.21.c (Line 7 + 8)	166,090 3,186,645
	Total Accumulated Depreciation		(Line 1 + 0)	3,100,043,
	Net Plant		(Line 6 - Line 9)	10,678,144
	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 25 - Line 24)	6,884,918
2	Gross Plant Allocator		(Line 11 / Line 6)	49.65
	Transmission Net Plant (excluding Land Held for Future Use) Net Plant Allocator		(Line 33 - Line 24) (Line 13 / Line 10)	6,080,418 56.94
	Calculations			
	Plant In Service	(Note B)	p207.58.g	6.546.656
		(Note B) For Reconciliation Only	p207.58.g Attachment 6	6,546,656,
	Plant In Service Transmission Plant In Service		Attachment 6 Attachment 6	212,938,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6	212,938,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	For Reconciliation Only	Attachment 6 Attachment 6	212,938, 6,759,594 ,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant	For Reconciliation Only	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17)	212,938, 6,759,594 , 826,890, 269,452,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant	For Reconciliation Only	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207-9-9. p205.5.g (Line 19 + Line 20)	212,938, 6,759,594 , 826,890, 269,452, 1,096,343,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator	For Reconciliation Only	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5)	212,938 6,759,594 , 826,890 269,452 1,096,343, 11.43
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant	For Reconciliation Only	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207-9-9. p205.5.g (Line 19 + Line 20)	212,938 6,759,594 , 826,890 269,452 1,096,343, 11.43
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator	For Reconciliation Only	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5)	212,938 6,759,594 826,890 269,452 1,096,343 11,43 125,324
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission	For Reconciliation Only (Note B)	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22)	212,938 6,759,594 826,890 269,452 1,096,343 11,43 125,324
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use	For Reconciliation Only (Note B)	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5	212,938 6,759,594 826,890 269,452 1,096,343 11,43 125,324
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use	For Reconciliation Only (Note B)	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5	212,938 6,759,594 826,890 269,452 1,096,343 11.43 125,324 20,948 6,905,866
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant in Rate Base Accumulated Depreciation Transmission Accumulated Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	Attachment 6 Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24)	212,938 6,759,594, 826,890, 269,452 1,096,343 11.43 125,324, 20,948, 6,905,866,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation	For Reconciliation Only (Note B)	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24)	212,938, 6,759,594, 826,890, 269,452, 1,096,343, 11,43' 125,324, 20,948, 6,905,866,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant in Rate Base Accumulated Depreciation Transmission Accumulated Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	Attachment 6 Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24)	212,938 6,759,594 826,890, 269,452 1,096,343 11.43 125,324 20,948, 6,905,866, 744,631, 357,651, 166,090,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Amortization Total Accumulated Depreciation Wage & Salary Allocator	For Reconciliation Only (Note B) (Note C) (Note P)	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5 g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8) (Line 8) (Line 27 + 28) (Line 5)	212,938, 6,759,594, 826,890, 269,452, 1,096,343, 11.43, 125,324, 20,948, 6,905,866, 744,631, 357,651, 166,090, 523,741, 11.43
	Plant in Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General Intangible Functionalized to Transmission Land Held for Future Use Total Plant in Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Total Accumulated Depreciation Total Accumulated Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	Attachment 6 Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8) (Line 27 + 28)	6,546,656, 212,938, 6,759,594, 826,890, 269,452, 1,096,343, 11.43' 125,324, 20,948, 6,905,866, 744,631, 357,651, 166,090, 523,7741, 11.43' 59,869,
	Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Amortization Total Accumulated Depreciation Wage & Salary Allocator	For Reconciliation Only (Note B) (Note C) (Note P)	Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5 g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8) (Line 8) (Line 27 + 28) (Line 5)	212,938 6,759,594 826,890 269,452 1,096,343 11.43 125,324 20,948 6,905,866 744,631 357,651 166,090 523,741 11.43
5 5 7 3 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Plant in Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant in Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Amortization Total Accumulated Depreciation Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	For Reconciliation Only (Note B) (Note C) (Note P)	Attachment 6 Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.26.c (Line 8) (Line 27 + 28) (Line 29 * Line 30)	212,938 6,759,594 826,890 269,452 1,096,343 11.43 125,324 20,948 6,905,866 744,631 357,651 166,090 523,741 11.43 59,869

	Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109		Attachment 1	-970,316,28
	CWIP for Incentive Transmission Projects			
35	CWIP Balances for Current Rate Year	(Note H)	Attachment 6	
	Prepayments			
36	Prepayments	(Note A) (Note O)	Attachment 5	1,160,45
	Materials and Supplies			
37 38	Undistributed Stores Expense Wage & Salary Allocator	(Note A)	p227.16.c (Line 5)	5,958,59 11.4311
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	681,13
10	Transmission Materials & Supplies		p227.8.c	21,789,20
11	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	22,470,39
	Cash Working Capital			
2	Operation & Maintenance Expense		(Line 70)	65,472,14
3	1/8th Rule Total Cash Working Capital Allocated to Transmission		1/8 (Line 42 * Line 43)	12.5 8.184.01
			,	
5	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	-938,501,41
6	Rate Base		(Line 33 + Line 45)	5,162,864,7
oera				
	tions & Maintenance Expense			
	Transmission O&M			
7	Transmission O&M Transmission O&M		Attachment 5	,,
7	Transmission O&M Transmission O&M Less Account 565		Attachment 5	, . , .
17 18 19	Transmission O&M Transmission O&M	(Note N)		211,318,38
7 8 9	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M	(Note N)	Attachment 5 Attachment 5	211,318,3
7 8 9	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses	(Note N)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	211,318,3 44,979,5
7 8 9 0	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G		Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	211,318,3 44,979,5
7 8 9 0	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8	211,318,3 44,979,5 166,096,8
7 8 9 0	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense		Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5	211,318,3 44,979,5 166,096,8 1,518,5
7 8 9 0 1 2 3 4	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0
7 8 9 0 1 2 3 4 5	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0
7 8 9 60 61 62 63 64 65 66	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7
7 8 9 60 61 62 63 64 65 66 67	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7
7 8 9 0 1 2 3 4 5 6 7 8 9	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note J) (Note E)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.186.b p323.189.b p323.191.b p352.8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0
17 18 19 50 51 52 53 54 55 56 57 58 59 60	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.188.b p323.189.b p323.191.b p352 & 353	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0
47 48 49 50 51 52 53 54 55 56 57 58 59 60	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.189.b p323.89.b	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0
17 18 19 50 51 52 53 54 55 56 57 58 59 50 61	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.185.b p323.189.b p323.89 b p323.99 b p325.8 353 (Line 59 * Line 60)	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0 155,811,4 11,4311
17 18 19 10 11 12 13 14 15 15 16 16 17 18 19 19 10 10 11 11 11 11 11 11 11 11 11 11 11	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0 155,811,4 11,4311
17 18 19 50 51 52 53 54 55 56 57 58 59 50 51	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.185.b p323.189.b p323.89 b p323.99 b p325.8 353 (Line 59 * Line 60)	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0 155,811,4 11,4311 17,810,9
17 18 19 50 51 52 53 54 55 56 57 58 59 50 51	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Properly Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0 155,811,4 11,4311 17,810,9
7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 930.1	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63)	211,318,3 44,979,5 166,096,8 1,518,5 1,053,0 2,245,0 8,488,7 17,0 155,811,4 11,4311 17,810,9
17 18 19 10 11 12 13 14 15 16 16 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5	211,318,31 44,979,5* 166,096,8! 1,518,5i 1,053,0i 2,245,0i 8,488,7i 17,0i 155,811,4i 11,4311 17,810,9i 1,403,2i 2,245,0i
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 66 67 68	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General Net Plant Allocator	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5 Attachment 5 Attachment 5 (Line 65 + Line 66) (Line 14)	211,318,36 44,979,5' 166,096,8t 1,518,56 1,053,06 2,245,06 8,488,76 17,0t 155,811,4t 11,4311 17,810,9t 1,403,2t 2,245,06 56,9426
7 8 9 60 61 2 3 4 5 6 6 7 8 9 60 1 2 3 4 5 6 6 7 8	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 8 Attachment 5 Attachment 5 p323.186.b p323.186.b p323.191.b p352.8.363 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5 Attachment 5 Attachment 5 (Line 64 + Line 66)	211,318,31 44,979,5' 166,096,8! 1,518,5i 1,053,0i 2,245,0i 8,488,7i 17,0i 155,811,4i 11,4311 17,810,9: 1,403,2i 2,245,0i 56,9426
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General Net Plant Allocator	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5 Attachment 5 Attachment 5 (Line 65 + Line 66) (Line 14)	256,297,86 211,318,38 44,979,51 166,096,85 1,518,56 1,053,06 2,245,08 8,488,7c 17,06 155,811,40 11,4311' 17,810,95 1,403,26 2,245,08 2,245,08 56,9426' 1,278,41

	Depreciation Expense				
71	Transmission Depreciation Expense Including Amortization	on of Limited Term Plant	(Note J)	Attachment 5	137,639,
2	General Depreciation Expense Including Amortization of L	imited Term Plant	(Note J)	Attachment 5	57,434,
73	Intangible Amortization		(Note A)	p336.1.d&e	58,773,
74	Total		(*******)	(Line 72 + Line 73)	116,208,
75	Wage & Salary Allocator			(Line 5)	11.43
6	General Depreciation & Intangible Amortization Alloca	ated to Transmission		(Line 74 * Line 75)	13,283,
7	Total Transmission Depreciation & Amortization			(Lines 71 + 76)	150,923
(es	Other than Income Taxes				
78	Taxes Other than Income Taxes			Attachment 2	4,143,6
79	Total Taxes Other than Income Taxes			(Line 78)	4,143,
tur	n \ Capitalization Calculations				
	Long Term Interest				
0	Long Term Interest			p117.62.c through 66.c	176,448,
1	Less LTD Interest on Securitization Bonds		(Note O)	Attachment 8	
2	Long Term Interest			(Line 80 - Line 81)	176,448
3	Preferred Dividends		enter positive	p118.29.c	
	Common Stock				
4	Proprietary Capital			p112.16.c	5,124,163
5	Less Accumulated Other Comprehensive Income Acco	unt 219		p112.15.c	
6	Less Preferred Stock			(Line 94)	
37	Less Account 216.1			p112.12.c	56
38	Common Stock			(Line 84 - 85 - 86 - 87)	5,124,106
	Capitalization				
9	Long Term Debt			p112.18.c, 19.c & 21.c	4,288,750
0	Less Loss on Reacquired Debt			p111.81.c	8,429
1	Plus Gain on Reacquired Debt			p113.61.c	
2	Less LTD on Securitization Bonds		(Note O)	Attachment 8	
93	Total Long Term Debt			(Line 89 - 90 + 91 - 92)	4,280,320
94	Preferred Stock			p112.3.c	
95	Common Stock			(Line 88)	5,124,106
16	Total Capitalization			(Sum Lines 93 to 95)	9,404,427
7		otal Long Term Debt		(Line 93 / Line 96)	45
8		referred Stock		(Line 94 / Line 96)	(
9	Common % C	ommon Stock		(Line 95 / Line 96)	54
00		otal Long Term Debt		(Line 82 / Line 93)	0.0
01		referred Stock		(Line 83 / Line 94)	
2	Common Cost C	ommon Stock	(Note J)	Fixed	0.
)3		otal Long Term Debt (WCLTD)		(Line 97 * Line 100)	0.
)4		referred Stock		(Line 98 * Line 101)	0.0
)5	Weighted Cost of Common C	ommon Stock		(Line 99 * Line 102)	0.0
)6	Rate of Return on Rate Base (ROR)			(Sum Lines 103 to 105)	0.0
07	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 106)	425.430

Comp	osite Income Taxes					
	Income Tax Rates					
108 109	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite		(Note I)			21.00% 9.99%
110	p	(percent of federal income tax deductible for s	tate purposes)	Per State Tax Code		0.00%
111	Ť	" T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *				28.89%
112	T / (1-T)					40.63%
	ITC Adjustment					
113 114	Amortized Investment Tax Credit - Transmission Re ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 113 * (1 / (1 - Line 111))		(14,212) (19,986)
		, , ,		,		
114a	Income Tax Adjustments Other Income Tax Adjustments		(Note Q, Note R)	Attachment 5		(2.481.487)
114b	Other Income Tax Adjustments - Grossed Up	Other Income Tax Adjustment x 1 / (1-T)		Line 114a * (1 / (1 - Line 111))		(3,489,749)
115	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/F	ROR)) =	[Line 112 * Line 107 * (1- (Line 103 / Line 106))]		133,499,808
116	Total Income Taxes			(Line 114 + Line 114b + Line 115)		129,990,073
Povon	ue Requirement					
Keven	•					
117	Summary Net Property, Plant & Equipment			(Line 33)		6,101,366,195
118	Total Adjustment to Rate Base			(Line 45)		-938,501,417
119	Rate Base			(Line 46)		5,162,864,778
120	Total Transmission O&M			(Line 70)		65,472,142
121	Total Transmission Depreciation & Amortization			(Line 77)		150,923,810
122	Taxes Other than Income			(Line 79)		4,143,635
123 124	Investment Return Income Taxes			(Line 107) (Line 116)		425,430,675 129,990,073
	income raxes					
125	Gross Revenue Requirement			(Sum Lines 120 to 124)		775,960,335
	Adjustment to Remove Revenue Requirements Ass	saciated with Evaluded Transmission Escilities				
126	Transmission Plant In Service	octated with Excluded Transmission Facilities		(Line 15)		6,546,656,761
127	Excluded Transmission Facilities		(Note M)	Attachment 5		0
128	Included Transmission Facilities			(Line 126 - Line 127)		6,546,656,761
129	Inclusion Ratio			(Line 128 / Line 126)		100.00%
130	Gross Revenue Requirement			(Line 125)		775,960,335
131	Adjusted Gross Revenue Requirement			(Line 129 * Line 130)		775,960,335
	Revenue Credits					
132	Revenue Credits			Attachment 3		103,289,112
133	Net Revenue Requirement			(Line 131 - Line 132)		672,671,223
	Net Plant Carrying Charge					
134	Gross Revenue Requirement			(Line 130)		775,960,335
135	Net Transmission Plant			(Line 18 - Line 26 + Line 35)		6,014,963,415
136	Net Plant Carrying Charge			(Line 134 / Line 135)		12.9005%
137 138	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Re	eturn, nor Income Taxes		(Line 134 - Line 71) / Line 135 (Line 134 - Line 71 - Line 107 - Line 116) / Line 135		10.6122% 1.3782%
	Net Plant Carrying Charge Calculation per 100 Basi	s Point increase in ROE				
139	Gross Revenue Requirement Less Return and Taxe			(Line 130 - Line 123 - Line 124)		220,539,588
140	Increased Return and Taxes			Attachment 4		594,980,967
141 142	Net Revenue Requirement per 100 Basis Point incr Net Transmission Plant	ease in ROE		(Line 139 + Line 140) (Line 18 - Line 26 + Line 35)		815,520,554 6,014,963,415
143	Net Plant Carrying Charge per 100 Basis Point incre	ease in ROE		(Line 141 / Line 142)		13.5582%
144	Net Plant Carrying Charge per 100 Basis Point in R			(Line 141 - Line 71) / Line 142		11.2699%
145	Net Revenue Requirement			(Line 133)		672,671,223
146	True-up amount	_		Attachment 6		24,267,564
147 148	Facility Credits under Section 30.9 of the PJM OAT Net Zonal Revenue Requirement	1		Attachment 5 (Line 145 + 146 + 147)		- 696,938,787
	·			,		,
149	Network Zonal Service Rate 1 CP Peak		(Note L)	PJM Data		7,260.0
150	Rate (\$/MW-Year)		(140te L)	(Line 148 / 149)	\$	95,997
151	Network Service Rate (\$/MW/Year)			(Line 150)	\$	95,997
131	Network Service Rate (\$/MW/Tear)			(Line 150)	ð	95,997

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 x 120) + (.4000 x 245))/365 = .3836.
- J ROE will be as follows: (i.) 11.60% for the period November 1, 2008 through May 31, 2009; (ii.) 11.64% for the period June 1, 2009 through May 31, 2010; (iii.) 11.68% on June 1, 2010 through May 31, 2011 and thereafter. 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 amortizaiton 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.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
1	ADIT- 282	(1,079,170,640	0	(49,023,294)	From Acct. 282 total, below
2	ADIT-283	0	(2,435,324)	7,047,383	From Acct. 283 total, below
3	ADIT-190	114,577,188	0	4,043,480	From Acct. 190 total, below
4	Subtotal	(964,593,452	(2,435,324)	(37,932,431)	Sum lines 1 through 3
5	Wages & Salary Allocator			11.4311%	
6	Net Plant Allocator		56.9426%		
7	ADIT	(964,593,452	(1,386,738)	(4,336,092)	(970,316,282) Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
		row 4	rous E * rous 4	rous E * rous 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, disalimilar items with amounts exceeding \$100,000 will be listed separately.

	A Table 1: ADIT-190	B Total	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Line No.	Account 190						
	Accumulated Deferred Investment Tax Credits	76 908		61 740			Basis difference between book plant and tax plant basis related to investment tax credits on transmission and general property. Removed as a FAS109 item below.
	Accumulated Deferred Investment Tax Credits	70,900		01,740			Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax
2	Regulatory Liability - Income Taxes Related to ITC	31.249		25.086			basis difference on transmission and general property. Removed as a FAS109 item below.
3	Regulatory Liability - Tax Gross-up Related to Plant net of NOLs	161,527,892	74 893 620	86.339.898			Deferred tax asset recorded for the income tax gross-up on the regulatory liability account 254 related to ASC 740 (FAS109) tax adjustments on plant related book and tax basis differences. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 tem below.
3	Regulatory Labrity - Tax Gross-up Related to Frank flet of No.Ls	101,327,032	74,053,020	00,009,000			Distribution and General related income that is taxable for tax return purposes, but recorded as a
4	Contributions in Aid of Construction (Non-Tx)	96,521,179	96,622,281				reduction to plant for book purposes.
							Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant
5	Contributions in Aid of Construction (Tx-related)	24,403,528		24,403,528			for book purposes.
6	FAS109 regulatory assets/liabilities related to deficient ADIT on plant and NOLs	(87.820.007)	(43.468.903)	(44.351.104)			ASC740 (FAS109) adjustment to adjust deferred tax assets for the differences in regulatory versus GAAP treatment of ADIT on plant related book and tax differences with an offset to regulatory liability account 254. Removed as a FAS109 item below.
7	Pensions and Post-Retirement	25,714,155	25,714,155	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes
8	FAS158 Regulatory Liability	83,825,248	83,825,248				Liability recorded for regulatory purposes for FAS 158 pension and post-retirement costs
9	Bad Debts	12,538,864	12,538,864				Retail related book expense not deductible for tax return purposes
10	Employer FICA Deferral	1,756,357				1,756,357	Book expense not deductible for tax return purposes
11	Vacation Pay	1,952,935				1,952,935	Book expense not deductible for tax return purposes - labor related to all functions
12	Deferred Compensation	435,290				435,290	Book expense not deductible for tax return purposes - labor related to all functions
13	Taxes Other Than Income Taxes	253,524	253,524				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes
14	Obsolete Inventory	887,053	887,053				Distribution related book expense not deductible for tax return purposes
15	Environmental Liability	2,865,304	2,865,304				Distribution related book expense for manufactured gas plants not deductible for tax return purposes
16	Post Employment Liabilities	1,391,237	1,391,237				Book expense not deductible for tax return purposes
17	Tax Credit Carryforward	5,085,889	3,751,708	1,334,181			Tax credits carryforward to a future period.
18	Universal Service Rider overcollection	6,044,054	6,044,054				Distribution related expense deferred for book purposes and deducted for tax purposes.
19	Generation Service Charge overcollection	6,144,509	6,144,509				Distribution related expense deferred for book purposes and deducted for tax purposes.
20	Distribution TCJA Overcollection	3,290,405	3,290,405				Distribution related income that is taxable for tax return purposes, but deferred for book purposes.
21	Storm Damage overcollection	1,774,200	1,774,200				Distribution related expense deferred for book purposes and deducted for tax purposes.
22 23	Book Contingencies	374,918	374,918				Distribution related book expense not deductible for tax return purposes.
23	Charitable Contributions	53,913 52,079,111	53,913 374,875	51 704 236			Distribution related tax deduction carryforward to a future period.
24	Federal NOL Carryforward 2017 Rate Change on NOL deferred taxes assets	52,079,111	20.754.286	37.135.243			Federal net operating loss cam/forward Presentation adjustment to reverse the impact of the 2018 federal income tax rate change from 35% to 21% to reflect NDL deferred tax assets at the funded amount prior to the rate change. The related FAS 109 deferred tax adjustment is recorded in Account 190.
				37,133,243			
26	Conservation Program overcollection	2,036,798	2,036,798				Distribution related expense deferred for book purposes and deducted for tax purposes.
27 28	Transmission Service Charge overcollection Subtotal - p234	335,398 461,469,440	335,398 300.457.447	156,652,808			Distribution related expense deferred for book purposes and deducted for tax purposes.
	Subtotal - p234 Less FASB 109 Above if not separately removed			156,652,808 42,075,620	0	4,359,185 315,705	
	Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	73,816,042 24.338.441	31,424,717 24.338.441	42,075,620	U	315,705	
	Less FASB 106 Above if not separately removed	24,338,441 363.314.957	24,338,441	114,577,188	0	4.043.480	
31	I OTAL	363,314,957	244,694,289	114,5//,188	0	4,043,480	

Non-Electric Operations (e.g., Gas. Water, Sewer) or Production are directly assigned to Column C
Transmission are directly assigned to Column D
and not in Columns C 8 O are included in Column E
and not in Columns C 3 on are included in Column E
and not in Columns C 3 on are included in Column F
so when it is not included in transition in the formula, the associated ADIT and
when it is included in transition in circums 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 and

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	A	В	c .	D	E	F	G
	Table 2: ADIT- 282	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	Account 282						
1	ACRS/MACRS Property (Non-Transmission)	(815,481,247)	(815,481,247)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate
2	ACRS/MACRS Property (General Plant)	(50,445,034)					Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates
3	ACRS/MACRS Property (Transmission)	(1,016,935,365)		(1,016,935,365)			Deductions for transmission related method/life, book and tax recovery differences on pre-ACRS/MACRS property, ACRS/MACRS property and unamortized net negative salvage at federal and state rates.
4	FAS109 regulatory assets/liabilities related to excess ADIT on plant	717.878.319	406.792.427	309.394.614			ASCT40 (FAS109) adjustment to adjust deferred tax liabilities for income tax rate changes on plant related book and tax differences with an offset to regulatory liability account 254. The labor related balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 tem below.
	FAS109 regulatory assets/liabilities related to plant	(232.513.336)	(178.998.810)	(52.547.747)			ASC740 (FAS109) adjustment adjust deferred fax liabiles for the differences in regulatory versus and ASC740 (FAS109) adjustment and state deferred fax liabilities for the differences in regulatory versus and ASC740 (ASAP treatment ASP) and a first for regulatory liability account 254. The labor removed as fax for the reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 ket melow.
5	Basis adjustments between book and tax plant (Non-Tx)	(232,513,336)	(376.859.670)	(52,547,747)			Basis difference between Distribution related book plant and tax plant basis at federal & state rates
	Basis adjustments between book and tax plant (Non-1X) Basis adjustments between book and tax plant (General Plant)	(3/6,659,670)	(376,659,670)				Basis difference between book plant and tax plant basis at federal & state rates
/				(00.000.000)			
8	Basis adjustments between book and tax plant (Tx-related)	(62,235,275)		(62,235,275)			Basis difference between Transmission related plant and tax plant basis at federal & state rates
9	Non-Utility Property	18,681	18,681				Difference between net book plant and net tax plant resulting from deductions for non-utility related tax
10	Subtotal - p275	(1,835,151,187)	(964,528,619)	(822,323,773)	-	(48,298,795)	
11	Less FASB 109 Above if not separately removed	485,364,983	227,793,617	256,846,867		724,499	
12	Total	(2 320 516 170)	(1 102 322 236)	(1.079.170.640)		(49 023 204)	

PPL Electric Utilities Corporation

	A	В	C Gas, Prod,	D	E	F	G
	Table 3: ADIT-283	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line Me	Account 283		Related	Related	Related	Related	Justinication
1	Reacquired debt costs	(2.435.324)			(2.435.324)		Plant related expense deferred for book purposes and deducted for tax purposes
2	Pension and post-retirement	(90.415.147)	(90.415.147)		(2)100)221)		Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes
3	FAS158 Regulatory Asset	(83.825.249)	(83.825.249)				Asset recorded for regulatory purposes for FAS 158 pension and post-retirement costs
4	Storms Deferrals	(2,090,837)	(2,090,837)				Distribution related expense deferred for book purposes and deducted for tax purposes
5	Clearing accounts	(733,066)					Expense deferred for book purposes and deducted for tax purposes
6	Prepaid Insurance	(1,452,837)	(926,375)			(526,462)	Distribution related expense deferred for book purposes and deducted for tax purposes.
7	IRC Section 481(a) NonPlant Adjustment	(3,996,963)	(3,996,963)				Distribution related expense deferred for book purposes and deducted for tax purposes.
8	Smart Meter Technology undercollecction	(16,904)	(16,904)				Distribution related expense deferred for book purposes and deducted for tax purposes.
9	Service Company Labor Related Costs	8,306,911	-				Distribution related expense deferred for book purposes and deducted for tax purposes.
10	Service Company Other Related Costs	(8,445,543)	(8,445,543)				Distribution related expense deferred for book purposes and deducted for tax purposes.
11	Subtotal - p277	(185,104,960)	(189,717,018)	-	(2,435,324)	7,047,383	
12	Less FASB 109 Above if not separately removed	-			-	-	
13	Less FASB 106 Above if not separately removed	-					
14	Total	(185,104,960)	(189,717,018)		(2,435,324)	7,047,383	

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only to Knoellectric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C only to Transmission are directly assigned to Column D

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Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

			Attaciment 1 - Accur	manated Deserved incom	e ruxes (ABIT) Fromo		
	A	В	C	D	E	F	G
	Table 4: ADIT Related Regulatory Asset - Account 182.3	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
ino Mo	End of Year Sub-Totals		Related	Related	Related	Related	Justification
ne No.	Protected Plant Deficient/(Excess) ADIT						Unamortized balance to be amortized over the book life of plant using ARAM.
							Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization
2	Protected Plant Related Deficient/(Excess) NOL ADIT Unprotected Plant Deficient/(Excess) ADIT	-					over the total original protected excess plant ADIT balance. Unamortized balance to be amortized over the book life of plant using ARAM.
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	-					Sum of Lines 1-3
5	AFUDC Equity Incurred Net of Depreciation						Juli of Lines 1-5
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge						
7	Other Flow-Through Activity						Primarily related to state tax on method/life book and tax temporary differences, cost of removal and salvage on distribution assets.
8	Plant ADIT Related Regulatory Asset excluding Gross-up					_	Sum of Lines 4-7
9	Gross-up of Line 8	-					Out of Lines 4-1
10	Total Plant ADIT Related Regulatory Asset (Account 182.3)						Total equals sum of Lines 8-9 and ties to FERC Form 1 Page 232, Column f, Line x
11	Unprotected Nonplant Deficient ADIT excluding Gross-up						
12	Gross-up of Line 11	-					
13	Total Unprotected Nonplant ADIT Related Regulatory Asset	-		-	<u> </u>	-	Total equals sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x
14	FAS109 Deferred Tax Liability (Account 282)	-					
15	FAS109 Deferred Tax Liability (Account 283) Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3	-					Sum of Lines 10 and 13-15
16	Regulatory Asset Balances and FAS109 AUTI Balances in Tables 1-3		-		•	-	Sum of Lines 10 and 13-15
	Beginning of Year Sub-Totals						
17	Protected Plant Deficient/(Excess) ADIT	1					Unamortized balance to be amortized over the book life of plant using ARAM.
	riouded run believely for						Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization
18	Protected Plant Related Deficient/(Excess) NOL ADIT						over the total original protected excess plant ADIT balance.
19	Unprotected Plant Deficient/(Excess) ADIT						Unamortized balance to be amortized over the book life of plant using ARAM.
20	Total Unamortized Net Deficient/(Excess) Plant ADIT	-		-		-	Sum of Lines 17-19
21	AFUDC Equity Incurred Net of Depreciation	-					
22	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	-					
							Primarily related to state tax on method/life book and tax temporary differences, cost of removal and
23	Other Flow-Through Activity	-					salvage on distribution assets.
24 25	Plant ADIT Related Regulatory Asset excluding Gross-up Gross-up of Line 24				<u>-</u>	-	Sum of Lines 20-23
26	Total Plant ADIT Related Regulatory Asset (Account 182.3)					-	Total equals sum of Lines 24-25 and ties to FERC Form 1 Page 232, Column b, Line x
27	Unprotected Nonplant Deficient ADIT excluding Gross-up			-		-	Total equals sull of Lines 24-25 and des to FERC Form 1 Fage 232, Column b, Line x
28	Gross-up of Line 27						
29	Total Unprotected Nonplant ADIT Related Regulatory Asset						Total equals sum of Lines 27-28 and ties to FERC Form 1 Page 232, Column b, Line x
30	FAS109 Deferred Tax Liability (Account 282)	-					•
31	FAS109 Deferred Tax Liability (Account 283)						
32	Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3			-			Sum of Lines 26 and 29-31
	Current Year Activity (End of Year Less Beginning of Year Sub-Totals)						
33	Amortization of Protected Plant (Deficient)/Excess ADIT	-					Amortized over the book life of plant using ARAM. Amortized using the percentage of excess protected plant ADIT amortization over the total original
34	Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT						protected excess plant ADIT balance.
35	Amortization of Protected Plant (Deficient)/Excess NOL ADIT Amortization of Unprotected Plant (Deficient)/Excess ADIT	-				-	Amortized over the book life of plant using ARAM.
36	Total Amortization of Net (Deficient)/Excess Plant ADIT				-		Total amortization equals sum of Lines 33-35 and is recorded to Accounts 410.1 and 411.1
37	AFUDC Equity Incurred Net of Depreciation						
38	Amortization of Transmission Monthly Deferred Tax Adjustment Charge		٠				
							Primarily related to state tax on method/life book and tax temporary differences, cost of removal and
39	Other Flow-Through Activity						salvage on distribution assets.
40	Total ADIT activity excluding Gross-up						Sum of Lines 36-39
41 42	Gross-up of Line 40						Table
42	Change in Plant ADIT Related Regulatory Asset (Account 182.3) Amortization of Unprotected Nonplant Deficient ADIT in a Regulatory Asset						Total equals sum of Lines 40-41 and ties to FERC Form 1 Page 232, Columns c + e, Line x
44	Amortization of Unprotected Nonplant Delicient ADTT in a Regulatory Asset Gross-up of Line 43		-				
45	Change in Unprotected Nonplant ADIT Related Regulatory Asset						Total equals sum of Lines 43-44 and ties to FERC Form 1 Page 232, Columns c + e, Line x
46	Change in FAS109 Deferred Tax Liability (Account 282)						The same of the sa
47	Change in FAS109 Deferred Tax Liability (Account 283)						
48	Change in Regulatory Asset Balances and FAS109 ADIT Balances						Sum of Lines 42 and 45-47
	Instructions for Account 182:						
	1. Deferred income taxes arise when items are included in taxable income in different periods the	han they are included in rates. If the	e item giving rise to the ADIT is n	not included in the formula, the as	sociated ADIT amount likewise sl	hall not be included. Regulatory	
	assets reflect the excluded ADIT balances that represent amounts to be collected by customers	through future rates.	- •				
	Excess and deficient ADIT are computed in any year where the applicable federal, state, or lo	cal income rates are changed. The	detailed ADIT balances in Tobles	s 1-3 in this Attachment that imner	f rate hase are remeasured uplor	the new tax rates and the	
	E. Excess and demonstrators are computed in any year where the applicable lederal, state, or to	con moonic roles are clianged. The	occurred ment adiatives ill Tables	a no m una reconstituent mat impat	riore peaching reliterationed result	g une mem tax reses alla tile	II

	A	В	C Gas. Prod.	D	E	F	G
	Table 5: ADIT Related Regulatory Liability - Account 254	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
	Table 6. Abit reduced regulatory Enabling - Account 204	10141	Related	Related	Related	Related	Justification
	End of Year Sub-Totals						
Line No.	Protected Plant Deficient/(Excess) ADIT	(616,274,128)	(326,533,247)	(288,069,547)		(1 671 334)	Unamortized balance to be amortized over the book life of plant using ARAM.
						(1,011,001,	Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization
2	Protected Plant Related Deficient/(Excess) NOL ADIT	57,889,529	20,754,286	37,135,243			over the total original protected excess plant ADIT balance.
3	Unprotected Plant Deficient/(Excess) ADIT	(71,673,711)	(57,544,561)	(14,109,208)		(19,942)	Unamortized balance to be amortized over the book life of plant using ARAM. Sum of Lines 1-3. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes"
4	Total Unamortized Net Deficient/(Excess) Plant ADIT	(630.058.310)	(363.323.522)	(265.043.512)		(1.601.276)	summarized on Exhibit B and detailed on Exhibit D of Exhibit 6 for the ending period.
5	AFUDC Equity Incurred Net of Depreciation	40.121.193	9,935,676	30.049.258		136,259	Summarized on Exhibit 5 and detailed on Exhibit 5 or Exhibit 6 for the entiring period.
6	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	23,329,009		22,498,491		830,518	
							Primarily related to state tax on method/life book and tax temporary differences, cost of removal and
7 8	Other Flow-Through Activity Plant ADIT Related Regulatory Liability excluding Gross-up	169,063,132 (397,544,976)	169,063,132 (184,324,714)	(212,495,763)		(704.400)	salvage on distribution assets. Sum of Lines 4-7
9	Gross-up of Line 8	(161,527,892)	(74,893,620)	(86,339,898)		(294,374)	Gross-up recorded to ADIT Account 190
10	Total Plant ADIT Related Regulatory Liability (Account 254)	(559,072,868)	(259,218,334)	(298,835,661)		(1,018,873)	Total equals sum of Lines 8-9 and ties to FERC Form 1 page 278, Column f, Line 6
11	Unprotected Nonplant Excess ADIT excluding Gross-up						
12 13	Gross-up of Line 11 Total Unprotected Nonplant ADIT Related Regulatory Liability			-			Gross-up recorded to ADIT Account 190
13	Total Unprotected Nonplant ADTT Related Regulatory Liability		-		-		Sum of Lines 3 and 6 on Table 1 ties to sum of FERC Form I page 234, Line 6 and page 450.1 (Page
14	FAS109 Deferred Tax Asset (Account 190)	73,707,885	31,424,717	41,988,794		294,374	234), ASC740 adjustment for plant related items
							Sum of Lines 4 and 5 on Table 2 ties to FERC Form I page 450.1 (Page 274), ASC740 Deferred Tax
15	FAS109 Deferred Tax Liability (Account 282) Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3	485,364,983	227,793,617	256,846,867	-	724,499	
16	Regulatory Liability Balances and FAS109 ADTI Balances in Tables 1-3	•	•		•		Sum of Lines 10 and 13-15
	Beginning of Year Sub-Totals						
17	Protected Plant Deficient/(Excess) ADIT	(627,500,060)	(336,685,713)	(288,528,079)		(2,286,268)	Unamortized balance to be amortized over the book life of plant using ARAM.
							Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization
18	Protected Plant Related Deficient/(Excess) NOL ADIT	59,106,538 (77,230,073)	21,460,622	37,349,959 (16.931,344)			over the total original protected excess plant ADIT balance.
19	Unprotected Plant Deficient/(Excess) ADIT	(77,230,073)	(60,256,495)	(16,931,344)		(42,234)	Unamortized balance to be amortized over the book life of plant using ARAM. Sum of Lines 17-19. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes"
20	Total Unamortized Net Deficient/(Excess) Plant ADIT	(645,623,595)	(375,481,586)	(268, 109, 464)		(2.032.545)	summarized on Exhibit B and detailed on Exhibits C and D of Exhibit 6 for the beginning period.
21	AFUDC Equity Incurred Net of Depreciation	35,424,211	8,743,401	26,545,602		135,208	
22	Unamortized Transmission Monthly Deferred Tax Adjustment Charge	24,246,751		23,383,563		863,188	
23	Other Flow-Through Activity	167.693.355	167.693.355				Primarily related to state tax on method/life book and tax temporary differences, cost of removal and salvage on distribution assets.
24	Plant ADIT Related Regulatory Liability excluding Gross-up	(418.259.278)	(199.044.830)	(218.180.299)		(1.034.149)	Sum of Lines 20-23
25	Gross-up of Line 24	(169,944,392)	(80,874,602)	(88,649,601)		(420,189)	Gross-up recorded to ADIT Account 190
26	Total Plant ADIT Related Regulatory Liability (Account 254)	(588,203,670)	(279,919,432)	(306,829,900)		(1,454,338)	Total equals sum of Lines 24-25 and ties to FERC Form 1 page 278, Column b, Line 6
27 28	Unprotected Nonplant Excess ADIT excluding Gross-up Gross-up of Line 27						Gross-up recorded to ADIT Account 190
29	Total Unprotected Nonplant ADIT Related Regulatory Liability						Gross-up recorded to AD11 Account 180
							Refer to 2020 Formula Rate Update, Attachment 1, Account 190, lines "Regulatory Liability - Tax Gross-
							up Related to Plant Net of NOLs" and "FAS109 regulatory assets/liabilities related to deficient ADIT on
							plant and NOLs*. The total balance should reflect the sum of the amounts in FERC Form 1 page 234,
30	FAS109 Deferred Tax Asset (Account 190)	79,400,803	35,362,509	43,914,062		124,232	Line 6 and page 450.1 (Page 234), line item "ASC740 adjustment for plant related items". Refer to 2020 Formula Rate Update, Attachment 1, Account 282, FAS109 Sub-total or to FERC Form I
31	FAS109 Deferred Tax Liability (Account 282)	508,802,867	244,556,923	262,915,838		1,330,106	page 450.1 (Page 274), ASC740 Deferred Tax Balance.
32	Regulatory Liability Balances and FAS109 ADIT Balances in Tables 1-3						Sum of Lines 26 and 29-31
33	Current Year Activity (End of Year Less Beginning of Year Sub-Totals) Amortization of Protected Plant (Deficient)/Excess ADIT	11.225.932	10.152.466	458.532		044.004	Amortized over the book life of plant using ARAM.
33	Amortization of Protected Plant (Delicienty/Excess ADT)	11,225,932	10, 152,400	450,532		014,934	Amortized using the percentage of excess protected plant ADIT amortization over the total original
34	Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT	(1,217,009)	(706.336)	(214.716)		(295.957)	
35	Amortization of Unprotected Plant (Deficient)/Excess ADIT	5,556,362	2,711,934	2,822,136		22,292	Amortized over the book life of plant using ARAM.
							Total amortization equals sum of Lines 33-35 and is recorded to Accounts 410.1 and 411.1. Sum of
							amounts in Columns D and F equal "Excess Deferred Income Taxes to be Flowed Back to Transmission Customers" prior to tax gross-up, which is summarized on Exhibits A and B of Exhibit 6 and detailed on
36	Total Amortization of Net (Deficient)/Excess Plant ADIT	15.565.285	12.158.064	3.065.952		341 260	Exhibit D of Exhibit 6.
37	AFUDC Equity Incurred Net of Depreciation	4,696,982	1,192,275	3,503,656	-	1,051	
38	Amortization of Transmission Monthly Deferred Tax Adjustment Charge	(917,742)		(885,072)		(32,670)	
20	Other Flow Thomas Andrew	4 000	4 200				Primarily related to state tax on method/life book and tax temporary differences, cost of removal and
39 40	Other Flow-Through Activity Total ADIT activity excluding Gross-up	1,369,777 20,714,302	1,369,777 14,720,116	5,684,536	-	300 050	salvage on distribution assets. Total activity equals sum of Lines 36-39 and is recorded to Accounts 410.1 and 411.1
41	Gross-up of Line 40	8,416,500	5,980,982	2,309,703		125.815	Gross-up recorded to ADIT Account 190
42	Change in Plant ADIT Related Regulatory Liability (Account 254)	29,130,802	20,701,098	7,994,239		435,465	Total equals sum of Lines 40-41 and ties to FERC Form 1 Page 278, Columns d + e, Line 6
43	Amortization of Unprotected Nonplant Excess ADIT in a Regulatory Liability			-			
44 45	Gross-up of Line 43		-	-			Gross-up recorded to ADIT Account 190
45 46	Change in Unprotected Nonplant ADIT Related Regulatory Liability Change in FAS109 Deferred Tax Asset (Account 190)	(5,692,918)	(3,937,792)	(1,925,268)		170,142	
47	Change in FAS109 Deferred Tax Liability (Account 180)	(23,437,884)	(16,763,306)	(6,068,971)		(605,607)	
48	Change in Regulatory Liability Balances and FAS109 ADIT Balances	-	-	(5,555,57.1)			Sum of Lines 42 and 45-47

Instructions for Account 25

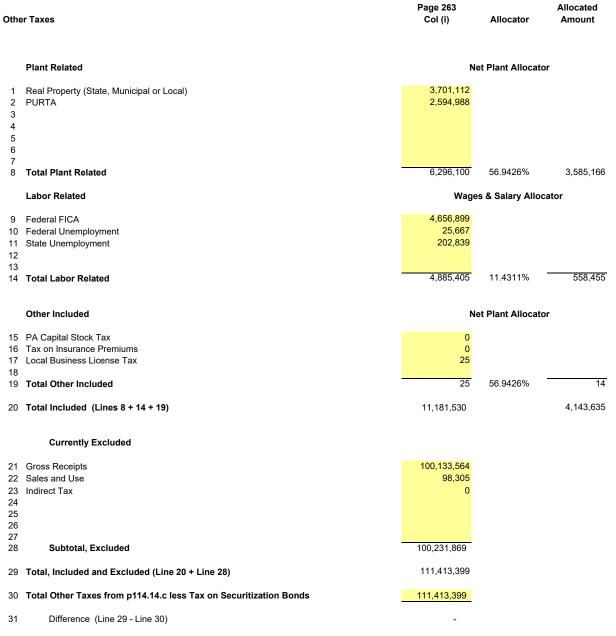
1. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount likewise shall not be included. Regulator labilities reflect the excluded ADIT bilances 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 rates are changed. The detailed ADIT bulances in Tables 1-3 in this Attachment that impact rate base are remeasured using the new tax rates and the change in ADIT bulances in recorded to a regulatory sead or regulatory facility with an officient poll Tris Adjustances. Amortisation periods for protected and unprotected ADIT bulances will be identified in the Justification filed in Column G. J. ADIT illes resisted only Note-Detectic Operations (e.g., Gas, Willes, every or Production on sed feetly assigned to Column G. ADIT illes resisted only Note-Detectic Operations (e.g., Gas, Willes, every or Production on a defeatly assigned to Column G.

ADIT items related only to Transmission are directly assigned to Column D

6. ADIT items related to labor and not in Columns C & D are included in Column F

Attachment 2 - Taxes Other Than Income Worksheet



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.

614,058

319,140

PPL Electric Utilities Corporation

Attachment 3 - Revenue Credit Worksheet

Account 454 - Rent from Electric Property

1 Rent from Electric Property - Transmission Related 5,726,641

Account 456 - Other Electric Revenues (Note 1)

- 2 Transmission for Others (Note 3)
 3 Schedule 12 Revenues (Note 3)
 86,527,673
- 4 Schedule 1A 2,636,369
- 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)
 7,465,231
- 7 Professional Services provided to others
- 8 Facilities Charges including Interconnection Agreements (Note 2)
- 9 Gross Revenue Credits (Sum Lines 1-10) 103,289,112
- 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.
- Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

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

594,980,966.76

1.00%

B 100 Basis Point increase in ROE

			Appendix A Line or Source Refer	ence
1	Rate Base		(Attachment A Line 46)	5,162,864,77
	Long Term Interest			
2	Long Term Interest		(Attachment A Line 80)	176,448,519
3	Less LTD Interest on Securitization Bonds		Attachment 8	-
4	Long Term Interest		(Line 2 - Line 3)	176,448,519
5	Preferred Dividends	enter positive	p118.29.c	
	Common Stock			
6	Proprietary Capital		p112.16.c	5,124,163,58
7	Less Accumulated Other Comprehensive Income Acc	ount 219	p112.15.c	
8	Less Preferred Stock		(Attachment A Line 86)	
9	Less Account 216.1		p112.12.c	56,95
10	Common Stock		(Line 6 - 7 - 8 - 9)	5,124,106,63
	Capitalization			
11	Long Term Debt		p112.18.c, 19.c & 21.c	4,288,750,00
12	Less Loss on Reacquired Debt		p111.81.c	8,429,03
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)	4,280,320,97
16	Preferred Stock		p112.3.c	
17	Common Stock		(Line 10)	5,124,106,63
18	Total Capitalization		(Sum Lines 15 to 17)	9,404,427,60
19	Debt %	Total Long Term Debt	(Line 15 / Line 18)	45.5%
20	Preferred %	Preferred Stock	(Line 16 / Line 18)	0.09
21	Common %	Common Stock	(Line 17 / Line 18)	54.5%
22	Debt Cost	Total Long Term Debt	(Line 4 / Line 15)	0.041
23	Preferred Cost	Preferred Stock	(Line 5 / Line 16)	0.000
24	Common Cost	Common Stock	Fixed	0.1268
25	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 19 * Line 22)	0.018
26	Weighted Cost of Preferred	Preferred Stock	(Line 20 * Line 23)	0.000
27	Weighted Cost of Common	Common Stock	(Line 21 * Line 24)	0.069
28	Rate of Return on Rate Base (ROR)		(Sum Lines 25 to 27)	0.087
29	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 28)	453,561,11

Composite	Income Taxes			
	Income Tax Rates			
30	FIT=Federal Income Tax Rate			21.00%
31	SIT=State Income Tax Rate or Composite			9.99%
32	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
33	Ť	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		28.89%
34	CIT = T / (1-T)			40.63%
35	1 / (1-T)			140.63%
	ITC Adjustment			
36	Amortized Investment Tax Credit		Attachment 5	(14,212)
37	ITC Adjust. Allocated to Trans Grossed Up		(Line 36 * (1 / (1 - Line 33)	-19,986
	Income Tax Adjustments			
37a	Other Income Tax Adjustments		Attachment 5	-2,481,487
37b	Other Income Tax Adjustments - Gross Up	Other Income Tax Adjustment * 1 / (1-T)	Line 37a * (1 / (1 - Line 33))	-3,489,749
38	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) + L	ine 37b =	141,439,837
39	Total Income Taxes			141,419,851

Attachment 5 - Cost Support

- 17	C.	Δd	inet	tmer

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related	Non- transmission Related	n Details
113 Amortized Investment Tax Credit	Company Records	-19,131	-14,212	-4,919	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Fo	orm No. 1 Page #s and Instruction	ons	Form No. 1 Amount	Transmission Related Major Items			Details
24 Land Held for Future Use	(Note C)	p.214.d - p214.6.d & Company Records	23,539,067	18,020,801 0	2,927,371 0	2,590,895	Removal of land held for future use (if any) that is included in CWIP balance
	(Note P)	Company Records		18,020,801	2,927,371		Gains from the sale of Land Held for Future Use Balance for Appendix A

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruct	ions	Total	Prior Period Adjustment	Adjusted Total	Details
Allocated Administrative & General Expenses					
53 Fixed PBOP expense 54 Actual PBOP expense 65 Property Insurance Account 924	FERC Authorized Company Records p323.185.b	1,518,585 1,053,098 2,245,084	0	2,245,08	Current year actual PBOP expense 4 Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)

Regulatory Expense Related to Transmission Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No	. 1 Page #s and Instructions	Form No. 1 Amount	Transmission Related	Non- transmission Related	Details
	Directly Assigned A&G					
62	Regulatory Commission Exp Account 928	(Note G) p350-46h	8,488,766	1,403,268	7,085,498	

Safety Related Advertising Cost Support

		Form No. 1	Non-safety	
Appendix A Line #s, Descriptions, Notes, For	m No. 1 Page #s and Instructions	Amount Safety Relate	d Related	Details
Directly Assigned A&G				
66 General Advertising Exp Account 930.1	(Note F) p323.191.b	17,089 -	17,089	

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)	9.99%					

Education and Out Reach Cost Support

		Form No. 1	Education &		
Appendix A Line #s, Descriptions, Notes, Form No	o. 1 Page #s and Instructions	Amount	Outreach	Other	Details
Directly Assigned A&G					
63 General Advertising Exp Account 930.1	(Note K) p323.191.b	17,089	-	17,089	-

Attachment 5 - Cost Support

Exclu	ded l	Plant	Cost S	Sup	por
-------	-------	-------	--------	-----	-----

Excluded Flain Cost Support		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 127 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	Enter \$	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,	Or	
the following formula will be used: Example A Total investment in substation 1.000.000	Enter \$	
B Identifiable investment in Transmission (provide workpaper 500,000		
C Identifiable investment in Distribution (provide workpapers) 400,000		
D Amount to be excluded (A x (C / (B + C))) 444,444		
		Add more lines if necessary

Prepayments and Prepaid Pension Asset

r ropaymonto ana r ropare								
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1	Bonds	POLR and Retail Related Adjustment			Functionalized to TX	Description of the Prepayments
36 Prepayments		10.050.051			40 454 505			
Prepayments	(Note A) (Note O) Form 1 p111.57.c	13,358,051	0	3,206,326	10,151,725	11.4311%	1,160,453	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			Adjustments	Transmission Related	Details
47	Transmission O&M	p.321.112.b	256,421,197	123,299	256,297,898 A	udjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565	p.321.96.b	211,318,384	0	211,318,384	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
Net Revenue Requirement		
147 Facility Credits under Section 30.9 of the PJM OATT	_	None

PJM Load Cost Support

	Notes, Form No. 1 Page #s and Instructions	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
149 1 CP Peak	(Note L) PJM Data	7,260.0	

Depreciation Expense

					Actual C	ost of Removal, N	let of Salvage Co	sts		
				Year 1	Year 2	Year 3	Year 4	Year 5		5 - Year
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s	and Instructions		Total	2014	2015	2016	2017	2018	Total	Amortization
71 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	103,694,236							
Transmission Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	33,945,652	8,276,939	49,254,536	30,130,454	44,126,058	37,940,099	169,728,086	33,945,652
Total Transmission Depreciation Expense Including Amortization of Limited Term	(Note J)	Company Records	137,639,889							
72 General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	57,716,786							
General Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	-281,794	1,119	-962,228	16,883	-558,224	93,482	-1,408,968	-281,794
Total General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	57,434,992							

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form	No. 1 Page #s and Instructions		Total
Amortized Excess Deferred Taxes Amortized Deficient Deferred Taxes Tax effect of AFUDC Equity Permanent Difference	(Note Q) (Note Q) (Note Q)	Company Records Company Records Company Records	-3,407,221 0 925,734

PPL Electric Utilities Corporation Exhibit 1
Page 15 of 23

Attachment 5 - Cost Support -2,481,487

114a Total Other Income Tax Adjustments

Attachment 6 - Estimate and Reconciliation Worksheet

- Exec Summary

 1. April Year 2 TO populates the formula with Year 1 data from PERC Form No. 1 data for Year 1 (e.g., 2007)

 2. April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

 3. April Year 2 TO adds weighted Cap Adds to plant in service in Formula

 4. ***** **Vew** 2 Poet results of Stee 3 on PJM web site
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 May 31, 2009)
- 6 April Year 3 TO populates the formula with Year 2 data from ERC Form No. 1 for Year 2 (e.g., 2008)
 7 April Year 3 Reconciliation TO calculates Reconciliation by removing from Year 2 data the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIIP in Reconciliation (adjusted to include any Reconciliation arount from prior year)
 8 April Year 3 TO estimates Cap Adds and CWIP during Year's Weighted tassed or Months expected to be in service in Year 3 (e.g., 2009)
 9 April Year 3 Reconciliation TO adds the difference between the Reconciliation in Step 7 and the Sorecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
 10 May Year 3 Rescults of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 Mey 31, 2010)

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)

 \$ 557,159,311 Rev Req based on Year 1 data
- Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)
- 2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G)	(H) Other Plant In Service	(I) NPR CWIP	(J) Susq-Rose CWIP	(K) Susq-Rose PIS	(L) Susa-Rose CWIP	(M) Susq-Rose PIS	(N) Other Plant In Service	(O) NPR CWIP	(P) Susq-Rose CWIP	(Q) Susa-Rose PIS	(R) Susa-Rose CWIP	(S) Susq-Rose PIS	Total
	Other Plant In Service	Northeast Pocono	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Weighting	Amount (A x G)	Amount (B x G)	Amount (C x G)	Amount (D x G)	Amount (E x G)	Amount (F x G)	(H/ 12)	(1/12)	(J / 12)	(K / 12)	(L / 12)	(M / 12)	10121
		Reliability Project CWIP	< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)				< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)			< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)) >= 500kV (b0487)	
CWIP Balance Dec (prior yr.)							12								-			-		
Jan	26,335,741						11.5	302,861,022					-	25,238,418	-			-		
Feb	54,701,563						10.5	574,366,412					-	47,863,868	-			-		
Mar	25,673,571						9.5	243,898,923					-	20,324,910	-			-		
Apr	16,451,951		-		-	-	8.5	139,841,582	-	-	-	-	-	11,653,465	-	-	-	-	-	
May	28,143,781						7.5	211,078,360					-	17,589,863	-			-		
Jun	58,362,191						6.5	379,354,242					-	31,612,853	-			-		
Jul	63,177,292						5.5	347,475,106					-	28,956,259	-			-		
Aug	45,254,144						4.5	203,643,650					-	16,970,304	-			-		
Sep	57,926,606		-		-	-	3.5	202,743,122	-	-	-	-	-	16,895,260	-	-	-	-	-	
Oct	37,758,962		-			-	2.5	94,397,405	-	-	-	-	-	7,866,450	-	-	-	-	-	
Nov	58,458,445		-			-	1.5	87,687,668	-	-	-	-	-	7,307,306	-	-	-	-	-	
Dec	113,781,146		-			-	0.5	56,890,573	-	-	-	-	-	4,740,881	-	-	-	-	-	
Total	586,025,393		-	-	-	-		2,844,238,063	-	-	-	-	-	237,019,839	-	-	-	-	-	-
New Transmission Plant Additions and	CWIP (weighted by months in se	ervice)																		
												Input to Line 17 of App		237,019,839			-		-	237,019,839
												Input to Line 35 of App			-	-		-		-
												Month In Service or Mo	onth for CWIP	7.15	-	#DIV/0!		#DIV/0!		

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

4 May Year 2 Post results of Step 3 on PJM web site

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009)

\$ 583,021,155

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)

Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2

For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 696,148,907 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP >= 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS >= 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) >= 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) >= 500kV (b0487	(N) Other Plant In Service (H/ 12)	(0) NPR CWIP (1/12)	(P) Susq-Rose CWII (J / 12) < 500kV (b0487.	(Q) Susq-Rose PIS (K / 12) I) < 500kV (b0487.1	(R) Susq-Rose CWIF (L / 12) 1) >= 500kV (b0487	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
CWIP Balance Dec (prior yr.)					-		12		-	-		-			-					
Jan	26,335,741						11.5	302,861,027			-			25,238,419	-	-	-	-	-	
Feb	54,701,563						10.5	574,366,412	-		-	-		47,863,868	-	-	-	-	-	
Mar	38,262,471	-			-	-	9.5	363,493,475	-	-	-	-	-	30,291,123	-	-	-	-	-	
Apr	43,109,776						8.5	366,433,093			-			30,536,091	-	-	-	-	-	
May	64,363,655						7.5	482,727,415			-			40,227,285	-	-	-	-	-	
Jun	98,955,697						6.5	643,212,032			-			53,601,003	-	-	-	-	-	
Jul	48,499,869	-			-	-	5.5	266,749,279	-	-	-	-	-	22,229,107	-	-	-	-	-	
Aug	35,149,867	-			-	-	4.5	158,174,403	-	-	-	-	-	13,181,200	-	-	-	-	-	
Sep	58,726,975	-			-	-	3.5	205,544,413	-	-	-	-	-	17,128,701	-	-	-	-	-	
Oct	41,603,771	-			-	-	2.5	104,009,428	-	-	-	-	-	8,667,452	-	-	-	-	-	
Nov	66,826,326	-			-	-	1.5	100,239,489	-	-	-	-	-	8,353,291	-	-	-	-	-	
Dec	119,613,194	-			-	-	0.5	59,806,597	-	-	-	-	-	4,983,883	-	-	-	-	-	
Total	696,148,907	-			-	-		3,627,617,063	-	-	-	-	-	302,301,422	-	-	-	-	-	
New Transmission Plant Additions as	nd CWIP (weighted by months in se	ervice)																		
												Input to Line 17 of Ap	pendix A	302,301,422			-		-	302,301,422
												Input to Line 35 of App	endix A		-	-		-		-
												Month In Service or Mo	onth for CWIP	6.79	-	-	-	-	-	

\$ 606,508,673 Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)
(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

The Reconciliation in Step 8 The forecast in Prior Year

The Reconciliation in Step 8		The forecast in Prior Year					
606,508,673	-	583,021,155	=	23,466,818	Includes interest adjusts	ment on prior period item	
Interest on Amount of Refunds or Su	urcharges						
Interest rate pursuant to 35.19a for I	March of the Current Yr	0.2700%					
Month	Yr	1/12 of Step 8	Interest rate for		Interest	Surcharge (Refund) Owed	
Moriei	"	(See Note #1)	March of the Current Yr	Months	111(01030	Sururiarge (resultu) Owed	Note #1: For the initial rate year, enter zero for the first five months,
Jun	Year 1	1.955.568.21	0.2700%	11.5	60.720	2,016,289	June Year 1 through October Year 1. Enter 1/12 of Step 8
	Year 1	1.955.568	0.2700%	10.5	55.440	2.011.009	for the months Nov Year 1 through May Year 2.
	Year 1	1.955.568	0.2700%	9.5	50.160	2.005.729	io de monde for real randagi may real 2.
	Year 1	1.955.568	0.2700%	8.5	44,880	2.000,448	
	Year 1	1.955.568	0.2700%	7.5	39,600	1,995,168	
	Year 1	1.955.568	0.2700%	6.5	34,320	1.989.888	
	Year 1	1,955,568	0.2700%	5.5	29,040	1,984,608	
	Year 2	1,955,568	0.2700%	4.5	23,760	1,979,328	
	Year 2	1.955.568	0.2700%	3.5	18,480	1,974,048	
	Year 2	1.955.568	0.2700%	2.5	13.200	1,968,768	
	Year 2	1.955.568	0.2700%	1.5	7.920	1,963,488	
	Year 2	1.955.568	0.2700%	0.5	2.640	1.958.208	
Total		23.466.818				23,846,981	
		Balance	Interest rate from above	Amortization over Rate Year	Balance		
Jun	Year 2	23,846,981	0.2700%	2,022,297	21,889,071		
Jul	Year 2	21,889,071	0.2700%	2,022,297	19,925,874		
Aug	Year 2	19,925,874	0.2700%	2,022,297	17,957,377		
Sep	Year 2	17,957,377	0.2700%	2,022,297	15,983,565		
Oct	Year 2	15,983,565	0.2700%	2,022,297	14,004,424		
Nov	Year 2	14,004,424	0.2700%	2,022,297	12,019,938		
Dec	Year 2	12,019,938	0.2700%	2,022,297	10,030,095		
Jan	Year 3	10,030,095	0.2700%	2,022,297	8,034,880		
Feb	Year 3	8,034,880	0.2700%	2,022,297	6,034,277		
Mar	Year 3	6,034,277	0.2700%	2,022,297	4,028,272		
Apr	Year 3	4,028,272	0.2700%	2,022,297	2,016,852		
May	Year 3	2,016,852	0.2700%	2,022,297	(0)		
Total with interest				24,267,564			
The difference between the Reconci				24,267,564			
Rev Req based on Year 2 data with	estimated Cap Adds and CWIP for Y	ear 3 (Step 9)		\$ -			
Revenue Requirement for Year 3				24,267,564			

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

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono	(C) Monthly Additions Susq-Rose CWIP	(D) Monthly Additions Susq-Rose PIS	(E) Monthly Additions Susq-Rose CWIP	(F) Monthly Additions Susq-Rose PIS	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G)	(K) Susq-Rose PIS Amount (D x G)	(L) Susq-Rose CWIP Amount (E x G)	(M) Susq-Rose PIS Amount (F x G)	(N) Other Plant In Service (H/ 12)	(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12)	(Q) Susq-Rose PIS (K / 12)	(R) Susq-Rose CWI (L / 12)	(S) Susq-Rose PIS (M / 12)	Total
		Reliability Project CWIP	< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)				< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)			< 500kV (b0487.1)	< 500kV (b0487.1) >= 500kV (b0487	') >= 500kV (b0487)	
CWIP Balance Dec (prior yr.)							12		-	-		-			-	-		-		
Jan	29,525,604		-	-			11.5	339,544,446	-	-	-	-	-	28,295,371	-	-	-	-	-	
Feb	53,449,417						10.5	561,218,875	-	-	-	-	-	46,768,240	-	-		-	-	
Mar	42,082,302						9.5	399,781,872					-	33,315,156		-		-	-	
Apr	49,147,474						8.5	417,753,532					-	34,812,794		-		-	-	
May	38,706,214						7.5	290,296,601	-		-	-	-	24,191,383	-	-		-		
Jun	30,140,579	-	-			-	6.5	195,913,763	-	-	-	-	-	16,326,147	-	-	-	-	-	
Jul	17,850,931						5.5	98,180,119						8,181,677	-			-		
Aug	19,080,194						4.5	85,860,873						7,155,073						
Sep	10,318,358						3.5	36,114,253						3,009,521						
Oct	24,177,553						2.5	60,443,882				-	_	5,036,990	-	-		-		
Nov	20,442,656						1.5	30,663,984				-	_	2,555,332	-	-		-		
Dec	78,968,026						0.5	39,484,013				-	_	3,290,334	-	-		-		
Total	413,889,308							2,555,256,215				-	_	212,938,018	-	-		-		
New Transmission Plant Additions ar																				
	, , , , , , , , , , , , , , , , , , , ,									Input to Line 17 of Appe	ndix A			212,938,018						212,938,018
										Input to Line 35 of Apper					-	-		-		-
10 May Year 3 Post results of Step 9 on PJM web sit	B									Month In Service or Mon				5.83	-	-		-		
	Post results of Step 3 on PJM web :	site																		

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010) \$ 696,938,787

Attachment 7 - Transmission Enhancement Charge Workshi

New Plant Carrying Charge FCR If a CIAC Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 1.3782%

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

10 "Yes" if a project under PJM OATT Schedule 12, otherw	Details		Susqu	ehanna - Roseland C	CWIP (60487) >= 5008	kV	Actual Sus	quehanna - Roselani	d PIS (b0487) >= 500kV			Hosensack Wavetrap	(60171.2)			Alburtis Wavetrap (bil	1172.1)			Juniata Wavetrap	b0284.2)		Susque	hanna - Roseland Cl	MP (50487.1) < 500	٧V	Actual Susq	uehanna - Roseland Pl	S (b0487.1) < 500kV			Stanton 4th Transfo	rmer (b0791)
"Yes" if a project under PJM OATT Schedule 12, otherw 11 "No"	Schedule 12	(Yes or No)	Yes				Yes				Yes				Yes				Yes				Yes				Yes				Yes		
12 Useful life of the project	Schedule 12	(Yes or No)	42.00				42.00				42.00				42.00				42.00				42.00				42.00				42.00		
"Yes" if the customer has paid a lumpsum payment in the	, ["		42.00				42.00				42.00				42.00				42.00				42.00				42.00				42.00		
13 amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No				No				No				No				No				No				No				No		
14 Input the allowed increase in ROE	Increased ROE (Basis Pol	nts)	125				125				0				0				0				125				125				0		
From line 3 above if "No" on line 13 and from line 7 above																																	
15 If "Yes" on line 13 16 Line 14 plus (line 5 times line 15)/100	11.68% ROE FOR for This Project		10.6122%				10.6122%				10.6122%				10.6122%				10.6122%				10.6122%				10.6122%				10.6122%		
16 Line 14 plus (line 5 times line 15)/100	FCR for This Project		11.4343%				11.4343%				10.6122%				10.6122%				10.6122%				11.4343%				11.4343%				10.6122%		
Project subaccount of Plant in Service Account 101 or 1	ne																																
17 If not yet classified	Investment						618.969.594				86.626				62.067				123.504								14,971,615				3.733.895		
18 Line 17 divided by line 12	Annual Depreciation Exp						14.737.371				2.063				1.478				2.941							· ·	356,467				88.902		
19 Month in which project is placed in service (e.g. Jan=1)	Month In Service or Month	for CWIP	-																														
20		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending Rev	venue	Beginning	Depreciation	Ending	Revenue	Beginning			evenue 1	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending
21	W 11.68 % ROE	2008	5,534,456		5,534,456	433,646				-	86,626	1,454	85,172	12,921	62,067	991	61,076	8,811	-		-		-	-	-	-			-	-	-		
22	W Increased ROE	2008	5,534,456		5,534,456	453,742				-	86,626	1,454	85,172	12,921	62,067	991	61,076	8,811								43.820				-	-		
23	W 11.68 % ROE W Increased ROE	2009 2009	25,703,638 25,703,638		25,703,638 25,703,638	3,744,759				-	85,172 85,172	2,063 2,063	83,109 83,109	19,836 19.836	61,076 61,076	1,478	59,598 59,598	14,223	123,504 123,504	2,941	120,563 120,563	28,723 28,723	395,068 395,068		395,068 395,068	45,969				-			
25	W 11.68 % ROE	2010	32,334,326		32,334,326	7.002.386	1.707.870	17.350	1.690.519	173.557	83,109	2,063	81.047	19,614	59.598	1,478	58.121	14,223	120,563	2,941	117.623	28,413	983.014		983.014	212.883	2.138.193	15.476	2.122.717	155.221			
26	W Increased RCE	2010	32,334,326		32.334.326	7.346.302	1,707,870	17.350	1,690,519	181.229	83,109	2.063	81,047	19.614	59.598	1,478	58.121	14.054	120,563	2.941	117.623	28,413	983.014		983.014	223.339	2.138.193	15.476	2.122.717	162.084			
27	W 11.68 % ROE	2011	41,267,823		41,267,823	8,153,565	1,690,519	40,664	1,649,856	366,637	81,047	2,063	78,984	17,668	58,121	1,478	56,643	12,669	117,623	2,941	114,682	25,599	338,809		338,809	66,941	2,122,717	50,909	2,071,807	460,250	3,733,895	25,673	3,708,222
28	W Increased ROE	2011	41,267,823		41,267,823	8,573,934	1,690,519	40,664	1,649,856	383,443	81,047	2,063	78,984	17,668	58,121	1,478	56,643	12,669	117,623	2,941	114,682	25,599	338,809		338,809	70,392	2,122,717	50,909	2,071,807	481,355	3,733,895	25,673	3,708,222
29	W 11.68 % ROE	2012	49,100,120		49,100,120	10,122,908	6,771,105	164,250	6,606,855	1,526,377	78,984	2,063	76,922	17,921	56,643	1,478	55,165	12,851	114,682	2,941	111,742	25,978	362,626		362,626	74,762	2,547,287	62,474	2,484,814	574,764	3,708,222	88,902	3,619,320
30	W Increased ROE W 11.68 % ROE	2012	49,100,120 188,668,692		49,100,120	10,644,117	6,771,105	164,250	6,606,855	1,596,510	78,984	2,063 2,063	76,922	17,921	56,643	1,478	55,165	12,851	114,682	2,941	111,742	25,978	362,626		362,626 1.447.083	78,611	2,547,287 2,703,748	62,474	2,484,814	601,141	3,708,222	88,902	3,619,320
31	W 11.68% NOE W Increased ROE	2013 2013	188,668,692		188,668,692 188,668,692	32,050,437	24,904,453 24,904,453		24,301,628 24,301,628	4,731,108 4,974,829	76,922 76,922	2,063	74,859 74,859	14,779	55,165 55,165	1,478 1,478	53,687 53.687	10,598	111,742	2,941 2,941	108,801	21,423	1,447,083		1,447,083	245,826 260.339	2,703,748	67,702 67,702	2,636,046 2,636,046	515,505 541,942	3,619,320	88,902 88,902	3,530,418 3,530,418
22	W 11.68 % ROE	2014	387.890.524		387.890.524	57,604,085	49.338.189		48.132.338	8.353.794	74.859	2.063	72,797	12.873	53.687	1,478	52.209	9.221	108,801	2,941	105,861	18,662	4,345,118		4.346.118	645.425	3.018.143	77.022	2,941,121	513,796	3,530,418	88.902	3.441.515
34	W Increased RCE	2014	387,890,524	- 1	387.890.524	61,557,021	49,338,189		48.132.338	8.844.304	74,859	2.063	72,797	12.873	53,687	1,478	52.209	9.231	108,801	2,941	105,861	18,662	4,345,118		4.346.118	689.715	3.018.143	77.022	2,941,121	543,769	3,530,418	88,902	3,441,515
35	W 11.68 % ROE	2015	148,924,599		148,924,599	20,708,388	225,656,515	5,474,192	220,182,322	36,091,169	72,797	2,063	70,734	11,898	52,209	1,478	50,732	8,532	105,861	2,941	102,920	17,252	1,232,451		1,232,451	171,376	8,694,885	214,806	8,480,079	1,393,985	3,441,515	88,902	3,352,613
36	W Increased ROE	2015	148,924,599		148,924,599	22,160,463	225,656,515			38,238,035	72,797	2,063	70,734	11,898	52,209	1,478	50,732	8,532	105,861	2,941	102,920	17,252	1,232,451		1,232,451	183,393	8,694,885	214,806	8,480,079	1,476,670	3,441,515	88,902	3,352,613
37	W 11.68 % ROE	2016	-			-	602,372,114			87,109,696	70,734	2,063	68,672	10,522	50,732	1,478	49,254	7,545	102,920	2,941	99,979	15,257	-	-	-	-	14,328,346	356,796	13,971,549	2,077,966	3,352,613	88,902	3,263,711
38	W Increased ROE W 11.68 % ROE	2016 2017	-			-	602,372,114 587,656,448			92,694,374 85,315,888	70,734 68,672	2,063	68,672 66,609	10,522 10,268	50,732 49,254	1,478	49,254 47,776	7,545	102,920 99.979	2,941 2,941	99,979	15,257 14,895	-			-	14,328,346 13,971,550	356,796 356,467	13,971,549	2,077,966	3,352,613 3,263,711	88,902 88,902	3,263,711
39	W 11.68 % RUE W Increased ROE	2017					587,656,448			90.760.513	68,672	2,063 2,063	66,609	10,268	49,254	1,478	47,776	7,363	99,979	2,941	97,039 97,039	14,895	-			-	13,971,550	356,467	13,615,083	2,033,724	3,263,711	88,902 88,902	3,174,809
41	W 11.68 % ROE	2018					572,919,077			73.641.188	66,609	2,063	64.547	8.874	47,776	1,478	46.298	6.364	97.039	2,941	94,098	12.871				: 1	13,615,083	356,467	13,258,616	1.755.623	3,174,809	88.902	3,085,906
42	W Increased ROE	2018				-	572,919,077			78,053,318	66,609	2,063	64,547	8,874	47,776	1,478	46,298	6,364	97,039	2,941	94,098	12,871				-	13,615,083	356,467	13,258,616	1,860,425	3,174,809	88,902	3,085,906
43	W 11.68 % ROE	2019				-	558,181,706	14,737,371	543,444,334	71,112,079	64,547	2,063	62,484	8,544	46,298	1,478	44,821	6,127	94,098	2,941	91,158	12,397	-			-	13,258,616	356,467	12,902,149	1,694,884	3,085,905	88,902	2,997,004
44	W Increased ROE	2019				-	558,181,706			75,445,530	64,547	2,063	62,484	8,544	46,298	1,478	44,821	6,127	94,098	2,941	91,158	12,397				-	13,258,616	356,467	12,902,149	1,797,766	3,085,905	88,902	2,997,004
45	W 11.68 % ROE	2020 2020				-	543,444,334			70,671,220	62,484 62,484	2,063 2,063	60,422 60,422	8,455	44,821 44,821	1,478	43,343	6,063	91,158	2,941	88,217 88,217	12,273				-	12,902,149	356,467	12,545,682	1,683,721	2,997,004	88,902	2,908,102
40	W Increased ROE W 11.68 % ROE	2020					543,444,334 528,706,963			74,937,457 69.280.895	60,422	2,063	58,359	8,455	43,343	1,478	43,343 41,865	6,063	91,158 88.217	2,941 2,941	85,277	12,273	-			-	12,902,149 12,545,682	356,467 356,467	12,545,682	1,784,954	2,997,004	88,902 88,902	2,908,102 2,819,200
40	W Increased ROE	2021				- 1	528,706,963			73.506.347	60,422	2,063	58,359	8,256	43,343	1,478	41,865	5,021	88.217	2,941	85.277	11,990		- 1			12,545,682	356,467	12,189,215	1,750,222	2,908,102	88.902	2,819,200
49	W 11.68 % ROE	2022						14,131,311	-	75,500,541		2,000	30,333	0,230	-0,545	1,410	41,000	3,321	00,217	2,241	00,211	11,220					12,040,002	330,401	12,100,210	1,700,222	2,200,102		2,012,200
50	W Increased ROE	2022				-				-	-		-	-	-		-		-							-				-			
51	W 11.68 % ROE	2023				-				-			-	-	-		-		-			-	-			-			-	-	-		
52	W Increased ROE	2023	-	-		-				-				-	-		-	-	-			-	-			-			-	-	-		
53	W 11.68 % ROE	2024 2024				-				-				-				-								-				-			
54	W Increased ROE W 11.68 % ROE	2024																- 1				- 1				- 1				- 1			
56	W Increased ROE	2025		- :							- 1		- :	- 1			-					- :			- :	- :							
57	W 11.68 % ROE	2026				-											-																
58	W Increased ROE	2026				-		-					-	-			-	-	-			-	-	-	-				-		-	-	
59	W 11.68 % ROE	2027				-				-	-						-	-	-	-		-				-				-	-		
60	W Increased ROE	2027			-	-				-	-	-	-	-			-	-	-		-	-	-							-	-		-
61			I									-		- -								-		-		- 1						-	-
wa.														-				-				-			-								

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

For Part is restrict. (first year more first part the project is placed in service)

For Part is restrict. (first year more first year the project is placed in service)

For Part is restrict. (first year more first year more year first year year year first year more first year year year.

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

eet

New Plant Carrying Charge

Fixed Charge Rate (FCR) if not a CIAC Formula Line A 137 B 144 C

FCR if a CIAC

The FCR resulting from Formula in a given Therefore actual revenues collected in a

Post-1				auschtown 500/230	F (LOME)			auschtown 500/230 ky	E-A-D-200E-EI		Lackawanna 500/2				ickawanna 500/230	h. 6.4 0.2526		Lock	iawanna 230 kV	Vand (harra to			Alburtis 500kv (b2	222			I Copperstone Sub-					
Details				Lauschtown 500/239	KV SUD (02006)		_	auschtown 500/230 KV	Sub (02006.1)	_	Lackawanna 500/2	10 KV SUD (02/16)			ckawanna 500/230	KV SUD (02524)		Lack	iawanna 230 KV	Tard (02002.2)			Alburtis SUUKV (62	23/)	_	Actua	ii Copperstone Sub-	Kation (66463)				
Schedule 12 Life	(Yes or No)		Yes 42.00				Yes 42.00			Yes 42.00				Yes 42.00				Yes 42.00				Yes 42.00				Yes 42.00						
CIAC Increased ROE (Basis Po	(Yes or No)		No 0				No n			No 0				No 0				No 0				No 0				No 0						
11.68% ROE			10.6122%				10.6122%			10.6122	%			10.6122%				10.6122%				10.6122%				10.6122%						
FOR for This Project			10.6122%				10.6122%			10.6122	×			10.6122%				10.6122%				10.6122%				10.6122%						
Investment Annual Depreciation Exp Month in Service or Mont			9,576,147 228,004				40,234,724 957,970			13,294,3 316,5				16,132,444 384,106				628,575 14,966				14,879,545 354,275				22,735,783 541,328						
	Invest Yr	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending Revo	nue Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning D	Depreciation	Ending Re	evenue E	Seginning De	preciation	Ending R	evenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged Revenue	
W 11.68 % ROE	2008													-	-	-		-				-	-	-		-	-	-		\$ 455,377		455,377
W Increased ROE	2008													-	-	-		-				-	-	-		-	-	-	- 1	\$ 475,473	\$ 475,473	
W 11.68 % ROE	2009																								-				- 1	\$ 3,851,361		,851,361
W Increased ROE	2009									- 1 -				-	-	-	-	-			-			-	- 1	-	-		- 13	\$ 4,037,148	\$ 4,037,148	
W 11.68 % ROE	2010					-				- 1 -				-			-				-								- 1	\$ 7,605,140		,606,140
W Increased ROE W 11.68 % ROE	2010 2011	237.250				-				- 1 -				-			-				-					918.555	11.846	906.709	108.883	\$ 7,975,046 \$ 9,449,462	\$ 7,975,046	449,462
W 11.68 % RUE W Increased ROE	2011	237,250	-				-						-	-	-			-			-			-		918,555	11,846	906,709	108,883	\$ 9,449,462 \$ 9,911,193	\$ 9.911.193	449,462
W 11.68 % ROE	2012	835.093				-											-	-			-				-	906,709	21,870	884.838	204.296	5 13.394.951		394,951
W 11.68 % RUE W Increased ROE	2012	835,093	-				-						-	-	-			-			-			-		906,709	21,870	884,838 884.838	204,296	\$ 13,394,951 \$ 14,016,520	\$ 13,3 \$ 14,016,520	334,351
W 11.68 % ROE	2012	688,638	-				-						-	-	-			-			-			-		22.244.731	21,870 539,606	21,705,126	4.226.803	\$ 14,016,520 \$ 42,505,119		,505,119
W Increased ROE	2013	688.638								: 1				-		- 1			- 1		- 1		- 1	- 1		22,244,731	539,606	21,705,126	4,226,803	\$ 44,681,943	\$ 44,681,943	300,119
W 11.68 % ROE	2014	599,988				-							-	-			-				-				-	21,776,090	541,328	21,234,762	3,694,818	\$ 71.452.672		452,672
W 11.68 % RUE W Increased ROE	2014	599,988			- 1	- 1	1			1 1							- 1				- 1				- :	21,776,090	541,328 541,328	21,234,762	3,694,818	\$ 75,970,381	\$ 75.970.381	*32,672
W 11.68 % ROE	2014	555.093	1 :		- :					: 1 :				1 :				1 :							: 1	21,234,762	541,328	20,693,433	3,418,809	\$ 62,376,501		376.501
W Increased ROE	2015	555,093								. 1								1			_					21,234,762	541,328	20,693,433	3,418,809	\$ 66,070,144	\$ 66,070,144	
W 11.68 % ROE	2016	490.962	1 :		- :					: 1 :				1 :				1 :				11.860.165	216.799	11.643.366	1.405.168	20,693,433	541,328	20,003,433	3,023,888	\$ 94.141.004	\$ 94.1-	141 004
W Increased ROE	2016	490,962	1 :		- :					: 1 :				1 :				1 :				11.860.165			1,405,168	20,693,433	541,328	20,152,105	3,023,888	\$ 99.725.683	\$ 99.725.683	141,004
W 11.68 % ROE	2017	480,010	9,576,147	232,538	9.343.609	1.406.477	37,979,941	634.438	37.345.503 3.8	2 201												11,673,366			1,686,278	20,152,105	541,328	19,610,777	2,957,201	\$ 97.774.306	\$ 97.7	774 306
W Increased ROE	2017	480,010	9,576,147	232,538	9.343.609	1,406,477	37,979,941	634.438	37.345.503 3.8													11,673,366			1,686,278	20,152,105	541,328	19,610,777	2,957,201	\$ 103.348.319	\$ 103.348.319	,300
W 11.68 % ROE	2017	414,552	9,343,609	228.004	9,115,606	1,189,955	39,483,203	955.182	38,528,021 5.0		4 202.90	2 12.481.972	1.087.814	13.700.811	93.878	13.606.933	507 112	1 :				14.413.048			1.838.581	19,610,777	541,328	19,069,449	2,553.851	\$ 88.037.751		.037.751
W Increased ROE	2018	414,552	9.343,609	228.004	9.115.606	1,189,955	39.483.203	955.182	38.528.021 5.0				1,087,814	13,700,811	93.878		507,112					14.413.048			1.838.581	19,610,777	541,328	19,069,449	2,553,851	\$ 92,554,684	\$ 92.554.684	,
W 11.68 % ROE	2019	399,799	9,115,606	228.004	8.887.602	1.149.967	38,598,855	956.868	37,641,987 4.8				1,641,615	16.038.362	384,101		2.008.010	615.673	8.642	607.031		14.024.570			1.772.376	19.069.449	541,328	18,528,121	2.463.360	\$ 87,176,620	\$ 87.1	.176.620
W Increased ROE	2019	399,799	9.115.606	228.004	8.887.602	1.149.967	38,598,855	956.868	37.641.987 4.8				1,641,615	16.038.362	384,101		2.008.010	615.673	8.642	607.031		14.024.570			1,772,376	19.069.449	541,328	18,528,121	2.463.360	\$ 91,612,953	\$ 91.612.953	
W 11.68 % ROE	2020	396,561	8,887,602	228,004	8,659,599	1,144,134	37,688,235	957,970	36,730,265 4,8				1,634,553	15,654,465	384,106		1,999,613	619,933	14,966	604,967	78,968	13,670,302	354,275	13,316,027	1,763,026	18,528,121	541,328	17,986,793	2,444,217	\$ 86,686,604	\$ 85,6	,686,604
W Increased ROE	2020	396,561	8,887,602	228,004	8,659,599	1,144,134	37,688,235	957,970	36,730,265 4,8				1,634,553	15,654,465	384,106		1,999,613	619,933	14,966	604,967		13,670,302			1,763,026	18,528,121	541,328	17,986,793	2,444,217	\$ 91,054,075	\$ 91,054,075	
W 11.68 % ROE	2021	388,062	8,659,599	228,004	8,431,595	1,122,782	36,730,265	957,970	35,772,295 4,75	4,201 12,458,4	3 316,53	2 12,141,882	1,605,053	15,270,359	384,106	14,885,253	1,963,866	604,967	14,966	590,001	77,578	13,316,027	354,275	12,961,752	1,729,803	17,986,793	541,328	17,445,464	2,392,677	\$ 84,991,115	\$ 84,9	,991,116
W Increased ROE	2021	388,062	8,659,599	228,004	8,431,595	1,122,782	36,730,265	957,970	35,772,295 4,75	4,201 12,458,4	3 316,53	2 12,141,882	1,605,053	15,270,359	384,106	14,886,253	1,963,866	604,967	14,966	590,001	77,578	13,316,027	354,275	12,961,752	1,729,803	17,986,793	541,328	17,445,464	2,352,677	\$ 89,316,777	\$ 89,316,777	
W 11.68 % ROE	2022	-		-						- -				-		-	-	-			-			-		-			- 1	\$ -	\$	-
W Increased ROE	2022												-	-				-	-		-			-		-			- 1	\$ -	\$ -	
W 11.68 % ROE	2023					-				- -				-			-	-			-			-		-			- 1	\$ -	\$	-
W Increased ROE	2023					-				- -				-			-	-			-			-		-			- 1	\$ -	\$ -	
W 11.68 % ROE	2024												-	-				-	-		-			-		-			- 1	\$ -	\$	
W Increased ROE	2024					-				- -				-			-	-			-			-		-			- 1	\$ -	\$ -	
W 11.68 % ROE	2025					-								-	-	-	-	-			-		-	-		-	-	-	- 1	\$ -	\$	
W Increased ROE	2025					-								-	-	-	-	-			-		-	-		-	-	-	- 1	\$ -	\$ -	
W 11.68 % ROE	2026					-								-	-	-	-	-			-		-	-		-	-	-	- 1	\$ -	\$	
W Increased ROE	2026												-	-				-	-		-			-		-			- 1	\$ -	\$ -	
W 11.68 % ROE	2027					-								-	-	-	-	-			-		-	-		-	-	-	- 1	\$ -	\$	
W Increased ROE	2027													-			-	-	-		-				-				- 1	\$ -	\$ -	
1	-	I-						_														_	-		-						. \$	-
		-																													\$ -	

llows s placed in service) f is the "Ending" for the prior year after the y twelve times the difference of thirteen mi

the quotient line 19 divided by 13 plus "De

Attachment 8 - Company Exhibit - Securitization Worksheet

Line#	Drawarenta				
36	Prepayments Less Prepayments on Securitization Bonds		0	(See FM 1, note to pag	e 110, line 57)
	Administrative and General Expenses				
52	Less Administrative and General Expenses on Securitization Bonds		0	(See FM 1, note to pag	e 114, line 4)
	Taxes Other Than Income				
78	Less Taxes Other Than Income on Securitization Bonds		0	(See FM 1, note to pag	e 114, line 14)
	Long Term Interest				
81	Less LTD Interest on Securitization Bonds		0	(See FM 1, note to pag	e 114, lines 62 + 63)
	Capitalization				
92	Less LTD on Securitization Bonds		0	(See FM 1, note to pag	e 112, line 18)
	Calculation of the above Securitization Adjustments				
	The amounts above are associated with transition bonds issued to securitize t	•			
	stranded costs, pursuant to an Order entered by the Pennsylvania Public Utilit	•			
	May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Customer Choice and Competition Act.	Electric Generation			
	oustomer online and competition Act.				

Attachment 9 - Depreciation Rates											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation	
		Estimated	Mortality	Current	Remaining	Applied	Plant	Depreciation	Balance	Expense	
Number	Plant Type	Life	Curve	Age	Life	Depreciation Rate	\$	\$	\$	\$	
	Transmission										
350.4	Land Rights	80	S4	16.5	63.50	1.4921	231,534,943	56,636,986	174,897,957	2,609,568	
352	Structures and Improvements	65	R3	8.2	56.80	1.5172	218,247,353	23,676,612	194,570,741	2,952,056	
353	Station Equipment	46	R1.5	6.2	39.80	2.5162	2,121,704,005	282,786,975	1,838,917,030	46,270,113	
354	Towers and Fixtures	75	R3	8.3	66.70	1.3553	2,330,311,909	234,183,334	2,096,128,575	28,409,804	
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4	34.9	45.10	1.6747	11,469,410	7,801,703	3,667,707	61,423	
355	Poles and Fixtures	53	R0.5	13.0	40.00	1.6817	188,141,429	-18,683,478	206,824,907	3,478,122	
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4	18.8	61.20	1.5770	13,272,326	4,875,938	8,396,388	132,413	
356	Overhead Conductors and Devices	65	R2.5	8.0	57.00	1.5677	1,250,818,139	135,344,666	1,115,473,473	17,487,323	
357	Underground Conduit	55	S4	7.5	47.50	1.0038	19,372,851	4,730,295	14,642,556	146,982	
358	Underground Conductors and Devices	45	S3	6.3	38.70	2.2328	110,842,644	17,358,038	93,484,606	2,087,339	
359	Roads and Trails	80	R4	34.8	45.20	1.9695	6,576,733	3,576,302	3,000,431	59,095	
	General									103,694,237	
389.4	Land Rights	75	R4	57.0	18.00	3.1966	1,994	(244)	2,238	72	
390.2	Structures and Improvements - Buildings	73 52	S0.5	35.8	16.20	7.0574	411,757,557	139,100,937	272,656,620	19,242,403	
390.4	Structures and Improvements - Buildings Structures and Improvements - Air Conditioning	30	S1	10.0	20.00	4.6375	53,402,363	18,289,047	35,113,316	1,628,367	
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	N/A	N/A	1.30	22.5343	30,358,264	19,779,110	10,579,154	6,841,013	
391.2	Office Furniture and Equipment - Furniture	20	N/A	N/A	10.20	4.8120	25,423,326	11,822,858	13,600,468	1,223,365	
391.4	Office Furniture and Equipment - Equipment	15	N/A	N/A	5.90	6.6986	4,952,916	2,333,235	2,619,681	331,777	
391.6	Office Furniture and Equipment - Computers	5	N/A	N/A	1.90	25.0890	83,948,761	51,962,752	31.986.009	21,061,864	
392.1	Transportation Equipment - Automobiles	9	S3	4.00	5.00	6.5347	8,457,338	6,217,711	2,239,627	146,353	
392.2	Transportation Equipment - Light Duty Trucks	9	R1	3.7	5.30	9.3057	18,939,256	11,237,529	7,701,727	716,700	
392.3	Transportation Equipment - Heavy Duty Trucks	13	S3	6.0	7.00	6.5500	93,154,044	58,762,391	34,391,653	2,252,653	
392.4	Transportation Equipment - Trailers	23	L2	8.1	14.90	3.3588	8,992,256	3,594,228	5,398,028	181,311	
392.5	Transportation Equipment - Large Tankers/Tractors	15	L4	8.8	6.20	12.4946	2,366,975	1,421,920	945,055	118,081	
392.6	Transportation Equipment - Large Crane Trucks	13	S3	10.9	2.10	27.6439	473,897	428,029	45,868	12,680	
393	Stores Equipment	25	N/A	N/A	13.10	5.2801	2,364,283	959,712	1,404,571	124,836	
394	Tools and Work Equipment - L&S Line Crews	20	N/A	N/A	4.10	5.5525	4,315,607	3,232,686	1,082,921	239,623	
394.2	Tools and Work Equipment - Tools	20	N/A	N/A	7.90	6.2255	149,939	79,358	70,581	9,335	
394.4	Tools and Work Equipment - Construction Dept.	20	N/A	N/A	6.50	5.0000	1,083,675	681,334	402,341	54,184	
394.6	Tools and Work Equipment - Other	20	N/A	N/A	12.20	4.9048	32,547,837	12,818,493	19,729,344	1,596,403	
394.8	Tools and Work Equipment - Garage Equipment	20	N/A	N/A	11.30	5.0852	2,288,026	949,965	1,338,061	116,350	
395	Laboratory Equipment	20	N/A	N/A	7.80	5.2048	4,496,632	2,833,847	1,662,785	234,043	
396	Power Operated Equipment	16	R1	5.20	10.80	F 0000	1,695,455	704,426	991,029	91,521	
397 398	Communication Equipment	15 20	N/A N/A	N/A N/A	10.60	5.8690	21,386,726	8,750,179	12,636,547	1,255,189	
398	Miscellaneous Equipment	20	N/A	N/A	12.80	4.9766	4,795,781	1,629,823	3,165,958	238,665 57,716,786	
	Intangible									07,710,700	
303.2	Miscellaneous Intangible Plant - Software	5	N/A	N/A	3.00	20.00	160,926,034	85,387,804	75,538,230	31,917,614	
303.6	Smart Meter Software - RF Mesh	5	N/A	N/A	1.30	20.00	107,855,800	80,989,552	26,866,248	26,856,037	

26.856.037 58,773,651

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 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 and 303.6 are calculated using individual asset depreciation and, therefore, are not derived values.
- 11 Column (K) for Account No. 392 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 "N/A" in Column (D), additional detail is provided in Attachment 9 Supplemental General Plant Depreciation Details.

Attachment 9 - Supplemental General Plant Depreciation Details

(A)	(B)	(C)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
		Estimated	Applied	Plant	Depreciation	Balance	Expense
Number	Plant Type	Life	Depreciation Rate	\$	\$	\$	\$
	General						
391.1	Structures and Improvements - Leaseholds - Net Method	5	22.5343	30,358,264	19,779,110	10,579,154	6,841,013
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.8120	25,423,326	11,822,858	13,600,468	1,223,365
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.6958	4,952,916	2,333,235	2,619,681	331,639
391.4	Office Furniture and Equipment - Mechanical Equipment - Net Method	15	-	0	0	0	138
				4,952,916	2,333,235	2,619,681	331,777
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	25.0890	83,948,761	51,962,752	31,986,009	21,061,864
393	Store Equipment - Gross Method	25	3.9995	2,161,895	919,776	1,242,119	86,465
393	Store Equipment - Net Method	25	23.6201	202,388	39,936	162,452	38,371
				2,364,283	959,712	1,404,571	124,836
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,371,042	1,657,232	713,810	118,552
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	32.8008	1,944,565	1,575,454	369,111	121,071
				4,315,607	3,232,686	1,082,921	239,623
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	4.8997	147,476	77,106	70,370	7,226
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	999.3412	2,463	2,252	211	2,109
				149,939	79,358	70,581	9,335
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.0000	1,083,675	681,334	402,341	54,184
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.9048	32,547,837	12,818,493	19,729,344	1,596,403
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	4.9769	2,199,154	879,344	1,319,810	109,449
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	37.8112	88,872	70,621	18,251	6,901
				2,288,026	949,965	1,338,061	116,350
395	Laboratory Equipment - Gross Method	20	5.0101	3,163,873	1,794,327	1,369,546	158,513
395	Laboratory Equipment - Net Method	20	25.7570	1,332,759	1,039,520	293,239	75,530
				4,496,632	2,833,847	1,662,785	234,043
397	Communication Equipment - Gross Method	15	5.8591	21,386,726	8,750,179	12,636,547	1,253,061
397	Communication Equipment - Net Method	15	-	0	0	0	2,129
				21,386,726	8,750,179	12,636,547	1,255,189
398	Miscellaneous Equipment - Gross Method	20	4.7805	4,240,414	1,223,055	3,017,359	202,714
398	Miscellaneous Equipment - Net Method	20	24.1934	555,367	406,768	148,599	35,951
				4,795,781	1,629,823	3,165,958	238,665

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).