

PPL ELECTRIC UTILITIES CORPORATION

Exhibit Regs. § 53.53

Part V- Plant and Depreciation Supporting Data

**Part VI - Unadjusted Comparative Balance Sheets and
Operating Income Statements**

Docket No. R-2025-3057164

This book contains responses to each of the pertinent items contained in § 53.53, Part V (Plant and Depreciation Supporting Data, Including Related Depreciation Study Report) and § 53.53, Part VI Unadjusted Comparative Balance Sheets and Operating Income Statements) of the Commission's Regulations.

Pa. PUC v. PPL Electric Utilities Corp.

Docket No. R-2025-3057164

Index for Parts V and VI of Filing Requirements

No.	Witness
V-A-1	D. Urban
V-A-2	J.J. Spanos
V-A-3	J.J. Spanos S. Leskowsky
V-A-4	S. Leskowsky
V-B-1	J.J. Spanos
V-B-2	J.J. Spanos
V-C-1	J.J. Spanos
V-D-1	J.J. Spanos
V-D-2	J.J. Spanos
V-E-1	J.J. Spanos
VI-A	S. Leskowsky D. Urban
VI-B	S. Leskowsky D. Urban
VI-C	S. Leskowsky
VI-D	S. Leskowsky

- Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.
- A.1. Attachment V-A-1a provides PPL Electric's plant in service by account for the future test year ending June 30, 2026. Attachment V-A-1b provides PPL Electric's plant in service by account for the fully projected future test year ending June 30, 2027.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2026
(Thousands of Dollars)

		Amount
<u>Intangible</u>		
301.0	Organization	\$ 476
302.0	Franchises and Consents	147
303.2	Misc Intangible Plant - Computer Software	-
303.3	Misc Intangible	47
303.4	Misc Intangible Plant - Other	-
303.5	Smart Meter - Computer Software	-
	Subtotal - Intangible	670
<u>Transmission</u>		
350.2	Land	54,337
350.4	Land Rights	262,797
351.1	Computer Hardware	16,522
351.205	Computer Software (5 Year)	31,576
351.210	Computer Software (10 Year)	23,426
351.3	Communication Equipment	1,054
351.31	Communication Equipment OH	212,969
351.32	Communication Equipment SE	25,943
351.33	Communication Equipment UG	197
352.0	Structures and Improvements	298,845
353.0	Station Equipment	2,996,540
354.0	Towers and Fixtures	3,059,188
354.2	Clearing Land and R/W - Towers	11,304
355.0	Poles and Fixtures	371,682
355.2	Clearing Land and R/W - Poles	12,572
356.0	Overhead Conductors and Devices	1,904,553
357.0	Underground Conduit	31,718
358.0	Underground Conductor and Devices	112,343
359.0	Roads and Trails	6,572
	Subtotal - Transmission	9,434,139

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2026
(Thousands of Dollars)

		Amount
<u>Distribution</u>		
360.2	Land	27,761
360.4	Land Rights	80,698
361.0	Structures and Improvements	63,152
362.0	Station Equipment	968,741
363.0	Energy Storage Equipment	6
363.1	Computer Hardware	41,648
363.15	Computer Hardware SCADA	14,699
363.205	Computer Software (5 Yr)	78,867
363.210	Computer Software (10 Yr)	48,465
363.215	Computer Software (15 Yr)	76,955
363.225	Computer SW Cloud (5 Yr)	41,456
363.230	Computer SW Cloud (10 Yr)	6,897
363.3	363.3 - Communication Equipment	7,994
363.31	363.31 - Communication Equipment RF	1,700
363.32	Communication Equip Sub RF	15,033
363.33	363.33 - Communication Equipment SE	6,653
363.35	363.35 - Communication Equipment OH	11,883
363.36	363.36 - Communication Equipment UG	1,692
364.2	Towers and Fixtures	23,508
364.4	Poles and Fixtures	1,645,190
364.6	Clearing Land and R/W - Towers	154
364.8	Clearing Land and R/W - Poles	35,603
365.0	Overhead Conductors and Devices	1,733,504
365.1	Overhead Conductors-RF Mesh	14
366.0	Underground Conduit	320,902
367.0	Underground Conductor and Devices	881,081
368.2	Transformers - Overhead Type	407,708
368.4	Transformers - Submersible or Pad Mounted	302,517
368.6	Transformers - Non-Network Housing	53
369.0	Services	830,194
370.2	Meters- AMR	40,199
370.4	Smart Metering	11,990
370.5	RF Mesh AMRs	288,153
371.2	Installations on Customers Premises	319
371.4	Area Lighting Fixtures	13,890
373.2	Street Lighting and Signal Systems	209,568
	Subtotal - Distribution	8,238,848

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2026
(Thousands of Dollars)

	Amount
<u>General Plant</u>	
387.3 Energy storage equipment	622
389.2 Land	7,243
389.4 Land Rights	2
390.2 Structures and Improvements - Buildings	352,242
390.4 Structures and Improvements - Air Cond. Equip	37,844
391.1 RF Mesh AMR Comp Equip	-
391.2 Office Furniture and Equipment - Furniture	23,864
391.4 Office Furniture and Equipment - Mech Equip	6,183
391.6 Computer Equipment - General	-
392.1 Transportation Equipment - 5 years	5,370
392.2 Transportation Equipment - 8 years	21,436
392.3 Transportation Equipment - 10 years	145,228
392.4 Transportation Equipment - Trailers	10,385
392.5 Transportation Equipment - 15 years	3,026
392.6 Transportation Equipment - 20 years	474
393.0 Stores Equipment	2,493
394.0 Tools & Work Equipment - L&S Line Crews	2,086
394.2 Tools/EU	9,809
394.4 Tools & Work Equipment - Const Dept	1,084
394.6 Tools & Work Equipment - Other	30,563
394.8 Transportation Equipment - Garage Equipment	2,345
395.0 Laboratory Equipment	3,682
396.0 Power Operated Equipment	1,425
397.0 Communication Equipment	-
397.1 Computer Equipment	21,238
397.2 Software (5 Yr)	58,656
397.2 Software (10Yr)	11,351
397.2 Software (15 Yr)	46,786
397.3 Software Cloud (5Year)	42,408
397.3 Software Cloud(10Year)	59,364
397.3 Software Cloud(15Year)	108,574
397.3 Communication Equip	7,958
398.0 Miscellaneous Equipment	5,094
Subtotal - General Plant	1,028,834
Total - Electric Plant in Service	\$ 18,702,492
<u>RECAP - Electric Plant in Service</u>	
Intangible	\$ 670
Transmission	9,434,139
Distribution	8,238,848
General Plant	1,028,834
Total - Electric Plant in Service	\$ 18,702,492

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2027
(Thousands of Dollars)

		Amount
<u>Intangible</u>		
301.0	Organization	\$ 476
302.0	Franchises and Consents	147
303.2	Misc Intangible Plant - Computer Software	-
303.3	Misc Intangible	47
303.4	Misc Intangible Plant - Other	-
303.5	Smart Meter - Computer Software	-
Subtotal - Intangible		<u>670</u>
<u>Transmission</u>		
350.2	Land	58,655
350.4	Land Rights	268,355
351.1	Computer Hardware	17,667
351.205	Computer Software (5 Year)	35,805
351.210	Computer Software (10 Year)	23,426
351.3	Communication Equipment	1,054
351.31	Communication Equipment OH	214,446
351.32	Communication Equipment SE	26,214
351.33	Communication Equipment UG	197
352.0	Structures and Improvements	315,026
353.0	Station Equipment	3,242,970
354.0	Towers and Fixtures	3,295,605
354.2	Clearing Land and R/W - Towers	11,304
355.0	Poles and Fixtures	371,682
355.2	Clearing Land and R/W - Poles	12,572
356.0	Overhead Conductors and Devices	2,117,313
357.0	Underground Conduit	31,718
358.0	Underground Conductor and Devices	112,343
359.0	Roads and Trails	6,572
Subtotal - Transmission		<u>10,162,925</u>

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2027
(Thousands of Dollars)

		Amount
<u>Distribution</u>		
360.2	Land	32,784
360.4	Land Rights	80,709
361.0	Structures and Improvements	63,728
362.0	Station Equipment	1,071,978
363.0	Energy Storage Equipment	6
363.1	Computer Hardware	43,763
363.15	Computer Hardware SCADA	14,699
363.205	Computer Software (5 Yr)	127,444
363.210	Computer Software (10 Yr)	102,283
363.215	Computer Software (15 Yr)	76,955
363.225	Computer SW Cloud (5 Yr)	56,459
363.230	Computer SW Cloud (10 Yr)	6,897
363.3	363.3 - Communication Equipment	7,994
363.31	363.31 - Communication Equipment RF	1,700
363.32	Communication Equip Sub RF	15,033
363.33	363.33 - Communication Equipment SE	6,653
363.35	363.35 - Communication Equipment OH	11,886
363.36	363.36 - Communication Equipment UG	1,692
364.2	Towers and Fixtures	24,392
364.4	Poles and Fixtures	1,821,626
364.6	Clearing Land and R/W - Towers	154
364.8	Clearing Land and R/W - Poles	35,560
365.0	Overhead Conductors and Devices	1,947,221
365.1	Overhead Conductors-RF Mesh	14
366.0	Underground Conduit	377,894
367.0	Underground Conductor and Devices	994,823
368.2	Transformers - Overhead Type	452,029
368.4	Transformers - Submersible or Pad Mounted	316,674
368.6	Transformers - Non-Network Housing	46
369.0	Services	846,971
370.2	Meters- AMR	40,199
370.4	Smart Metering	11,990
370.5	RF Mesh AMRs	288,937
371.2	Installations on Customers Premises	319
371.4	Area Lighting Fixtures	14,710
373.2	Street Lighting and Signal Systems	230,576
	Subtotal - Distribution	9,126,800

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
At June 30, 2027
(Thousands of Dollars)

	Amount
<u>General Plant</u>	
387.3 Energy storage equipment	622
389.2 Land	7,243
389.4 Land Rights	2
390.2 Structures and Improvements - Buildings	357,537
390.4 Structures and Improvements - Air Cond. Equip	39,286
391.1 RF Mesh AMR Comp Equip	-
391.2 Office Furniture and Equipment - Furniture	24,534
391.4 Office Furniture and Equipment - Mech Equip	8,942
391.6 Computer Equipment - General	-
392.1 Transportation Equipment - 5 years	5,298
392.2 Transportation Equipment - 8 years	21,848
392.3 Transportation Equipment - 10 years	165,289
392.4 Transportation Equipment - Trailers	10,385
392.5 Transportation Equipment - 15 years	3,514
392.6 Transportation Equipment - 20 years	1,126
393.0 Stores Equipment	2,226
394.0 Tools & Work Equipment - L&S Line Crews	-
394.2 Tools/EU	9,972
394.4 Tools & Work Equipment - Const Dept	1,084
394.6 Tools & Work Equipment - Other	29,941
394.8 Transportation Equipment - Garage Equipment	2,344
395.0 Laboratory Equipment	2,910
396.0 Power Operated Equipment	1,425
397.0 Communication Equipment	-
397.1 Computer Equipment	21,238
397.2 Software (5 Yr)	58,656
397.2 Software (10Yr)	11,351
397.2 Software (15 Yr)	46,786
397.3 Software Cloud (5Year)	42,408
397.3 Software Cloud(10Year)	59,364
397.3 Software Cloud(15Year)	108,574
397.3 Communication Equip	7,958
398.0 Miscellaneous Equipment	4,650
Subtotal - General Plant	<u>1,056,512</u>
Total - Electric Plant in Service	<u>\$ 20,346,907</u>
<u>RECAP - Electric Plant in Service</u>	
Intangible	\$ 670
Transmission	10,162,925
Distribution	9,126,800
General Plant	<u>1,056,512</u>
Total - Electric Plant in Service	<u>\$ 20,346,907</u>

- Q. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
- A. Attachments V-A-2a and V-A-2b provide PPL Electric's calculated depreciation reserve versus book reserve by account for the future test year ending June 30, 2026 and the fully projected future test year ending June 30, 2027, respectively.

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
TRANSMISSION PLANT			
350.4	LAND RIGHTS	67,841	72,316
351.1	COMPUTER HARDWARE	10,194	9,059
351.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	20,488	20,712
	10-YEAR ASSETS	7,291	6,079
	TOTAL ACCOUNT 351.2	27,779	26,791
351.3	COMMUNICATION EQUIPMENT	827	1,043
351.31	COMMUNICATION EQUIPMENT - OH	91,583	49,141
351.32	COMMUNICATION EQUIPMENT - SE	10,529	7,053
351.33	COMMUNICATION EQUIPMENT - UG	63	38
352	STRUCTURES AND IMPROVEMENTS	42,108	41,837
353	STATION EQUIPMENT	503,297	501,294
354	TOWERS AND FIXTURES	426,218	364,521
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	6,171	7,883
355	POLES AND FIXTURES	42,244	21,661
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	4,450	5,513
356	OVERHEAD CONDUCTORS AND DEVICES	224,957	214,419
357	UNDERGROUND CONDUIT	6,482	7,606
358	UNDERGROUND CONDUCTORS AND DEVICES	26,654	29,699
359	ROADS AND TRAILS	3,373	3,916
	TOTAL TRANSMISSION PLANT	1,494,771	1,363,791
DISTRIBUTION PLANT			
360.4	LAND RIGHTS	31,763	40,838
361	STRUCTURES AND IMPROVEMENTS	17,512	20,526
362	STATION EQUIPMENT	213,064	225,578
363	ENERGY STORAGE EQUIPMENT	3	3
363.1	COMPUTER HARDWARE	21,250	17,725
363.15	COMPUTER HARDWARE - SCADA	11,175	6,326
363.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	24,157	20,477
	10-YEAR ASSETS	2,432	2,423
	15-YEAR ASSETS	2,572	4,698
	CLOUD - 5-YEAR ASSETS	7,095	4,912
	CLOUD - 10-YEAR ASSETS	862	345
	TOTAL ACCOUNT 363.2	37,118	32,856
363.3	COMMUNICATION EQUIPMENT	5,503	5,780
363.31	COMMUNICATION EQUIPMENT - RF	702	456
363.32	COMMUNICATION EQUIPMENT - SUB RF	5,712	2,836
363.33	COMMUNICATION EQUIPMENT - SE	3,523	2,532
363.35	COMMUNICATION EQUIPMENT - OH	4,616	2,637
363.36	COMMUNICATION EQUIPMENT - UG	487	217
364.2	POLES, TOWERS AND FIXTURES - TOWERS	8,193	9,987
364.4	POLES, TOWERS AND FIXTURES - POLES	345,098	491,738
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	66	83
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	16,458	20,995
365	OVERHEAD CONDUCTORS AND DEVICES	290,930	379,352
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1	1
366	UNDERGROUND CONDUIT	76,821	88,579
367	UNDERGROUND CONDUCTORS AND DEVICES	231,232	289,597
368.2	LINE TRANSFORMERS - OVERHEAD	144,014	139,149
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	115,570	114,680
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	34	34
369	SERVICES	276,834	421,561
370.2	METERS - AMR	27,702	13,485
370.4	METERS - SMART METERS	1,739	1,282

PPL ELECTRIC UTILITIES CORPORATION

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
370.5 METERS - RF MESH AMR	154,370	156,640
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES	242	225
371.4 AREA LIGHTING FIXTURES	5,074	7,874
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	57,725	76,943
TOTAL DISTRIBUTION PLANT	2,104,529	2,570,516
GENERAL PLANT		
387.3 ENERGY STORAGE EQUIPMENT	277	260
389.4 LAND RIGHTS	1	0
390.2 STRUCTURES AND IMPROVEMENTS		
BUILDINGS - MAJOR	156,114	103,455
BUILDINGS - MINOR	2,411	1,626
TOTAL ACCOUNT 390.2	158,525	105,080
390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	12,953	1,557
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	13,659	12,637
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,085	1,769
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,649	3,919
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10,856	11,336
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	86,101	89,929
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	4,587	5,576
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,921	2,089
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	435	472
393.0 STORES EQUIPMENT	1,379	1,377
394.0 TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	2,086	2,071
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	1,153	1,076
394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,029	1,004
394.6 TOOLS AND WORK EQUIPMENT - OTHER	19,101	19,365
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,529	1,510
395.0 LABORATORY EQUIPMENT	3,087	3,117
396.0 POWER OPERATED EQUIPMENT	1,151	1,178
397.1 COMPUTER EQUIPMENT	18,985	18,998
397.2 SOFTWARE		
5-YEAR ASSETS	48,517	49,783
10-YEAR ASSETS	7,409	7,931
15-YEAR ASSETS	14,162	15,249
TOTAL ACCOUNT 397.2	70,088	72,963
397.27 SOFTWARE - CLOUD		
5-YEAR ASSETS	29,653	31,223
10-YEAR ASSETS	27,200	29,985
15-YEAR ASSETS	29,419	32,593
TOTAL ACCOUNT 397.27	86,271	93,801
397.3 COMMUNICATION EQUIPMENT	5,440	5,826
398.0 MISCELLANEOUS EQUIPMENT	3,157	2,605
TOTAL GENERAL PLANT	509,507	459,516
TOTAL DEPRECIABLE PLANT	4,108,808	4,393,823

PPL ELECTRIC UTILITIES CORPORATION

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
350.4 LAND RIGHTS	71,090	75,519
351.1 COMPUTER HARDWARE	13,271	12,983
351.2 COMPUTER SOFTWARE		
5-YEAR ASSETS	26,694	26,435
10-YEAR ASSETS	9,634	8,892
TOTAL ACCOUNT 351.2	36,328	35,327
351.3 COMMUNICATION EQUIPMENT	885	1,044
351.31 COMMUNICATION EQUIPMENT - OH	99,667	66,555
351.32 COMMUNICATION EQUIPMENT - SE	11,279	8,409
351.33 COMMUNICATION EQUIPMENT - UG	72	50
352 STRUCTURES AND IMPROVEMENTS	46,079	45,613
353 STATION EQUIPMENT	552,931	540,202
354 TOWERS AND FIXTURES	463,311	371,910
354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	6,290	7,967
355 POLES AND FIXTURES	47,190	33,776
355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	4,596	5,643
356 OVERHEAD CONDUCTORS AND DEVICES	252,713	235,473
357 UNDERGROUND CONDUIT	6,997	8,106
358 UNDERGROUND CONDUCTORS AND DEVICES	28,816	31,847
359 ROADS AND TRAILS	3,445	3,982
TOTAL TRANSMISSION PLANT	1,644,959	1,484,404
DISTRIBUTION PLANT		
360.4 LAND RIGHTS	32,687	41,596
361 STRUCTURES AND IMPROVEMENTS	18,266	21,398
362 STATION EQUIPMENT	227,557	234,311
363 ENERGY STORAGE EQUIPMENT	3	3
363.1 COMPUTER HARDWARE	29,037	27,803
363.15 COMPUTER HARDWARE - SCADA	11,603	8,769
363.2 COMPUTER SOFTWARE		
5-YEAR ASSETS	47,376	44,321
10-YEAR ASSETS	10,098	10,025
15-YEAR ASSETS	7,703	9,654
CLOUD - 5-YEAR ASSETS	17,652	15,914
CLOUD - 10-YEAR ASSETS	1,552	1,094
TOTAL ACCOUNT 363.2	84,381	81,009
363.3 COMMUNICATION EQUIPMENT	6,036	6,245
363.31 COMMUNICATION EQUIPMENT - RF	770	563
363.32 COMMUNICATION EQUIPMENT - SUB RF	6,340	3,825
363.33 COMMUNICATION EQUIPMENT - SE	3,685	2,954
363.35 COMMUNICATION EQUIPMENT - OH	5,050	3,632
363.36 COMMUNICATION EQUIPMENT - UG	558	324
364.2 POLES, TOWERS AND FIXTURES - TOWERS	8,484	10,252
364.4 POLES, TOWERS AND FIXTURES - POLES	362,221	513,301
364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS	68	85
364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES	16,748	21,097
365 OVERHEAD CONDUCTORS AND DEVICES	309,123	394,639
365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH	2	2
366 UNDERGROUND CONDUIT	81,321	92,225
367 UNDERGROUND CONDUCTORS AND DEVICES	244,820	298,939
368.2 LINE TRANSFORMERS - OVERHEAD	148,947	144,913
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	120,027	119,213
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING	28	28
369 SERVICES	287,337	430,315
370.2 METERS - AMR	30,382	19,330
370.4 METERS - SMART METERS	2,538	2,119

PPL ELECTRIC UTILITIES CORPORATION

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
370.5 METERS - RF MESH AMR	173,606	176,040
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES	246	235
371.4 AREA LIGHTING FIXTURES	5,307	8,297
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	61,737	81,290
TOTAL DISTRIBUTION PLANT	2,278,915	2,744,752
GENERAL PLANT		
387.3 ENERGY STORAGE EQUIPMENT	311	303
389.4 LAND RIGHTS	1	0
390.2 STRUCTURES AND IMPROVEMENTS		
BUILDINGS - MAJOR	166,533	118,770
BUILDINGS - MINOR	2,523	1,840
TOTAL ACCOUNT 390.2	169,056	120,610
390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	13,479	2,482
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	13,812	13,242
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,585	2,353
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,368	3,439
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10,868	10,977
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	93,655	96,905
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	4,807	5,912
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	2,058	2,232
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	441	474
393.0 STORES EQUIPMENT	1,201	1,194
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	1,648	1,576
394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	1,084	1,084
394.6 TOOLS AND WORK EQUIPMENT - OTHER	19,976	20,133
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	1,646	1,633
395.0 LABORATORY EQUIPMENT	2,460	2,463
396.0 POWER OPERATED EQUIPMENT	1,194	1,256
397.1 COMPUTER EQUIPMENT	20,908	20,909
397.2 SOFTWARE		
5-YEAR ASSETS	55,596	55,790
10-YEAR ASSETS	8,544	8,911
15-YEAR ASSETS	17,281	18,262
TOTAL ACCOUNT 397.2	81,421	82,962
397.27 SOFTWARE - CLOUD		
5-YEAR ASSETS	36,555	37,041
10-YEAR ASSETS	33,136	35,375
15-YEAR ASSETS	36,656	39,531
TOTAL ACCOUNT 397.27	106,347	111,947
397.3 COMMUNICATION EQUIPMENT	5,901	6,182
398.0 MISCELLANEOUS EQUIPMENT	2,946	2,476
TOTAL GENERAL PLANT	561,173	512,745
TOTAL DEPRECIABLE PLANT	4,485,047	4,741,901

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3a provides PPL Electric's plant in service as of June 30, 2026 based on actual plant balances as of June 30, 2025, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of June 30, 2026 are based on actual reserves as of June 30, 2025, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Attachment V-A-3b provides PPL Electric's plant in service as of June 30, 2027 based on projected plant balances as of June 30, 2026, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of June 30, 2027 are based on projected reserves as of June 30, 2026, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Projected additions are based on PPL Electric's capital budget forecast for 2026 and 2027. Capital additions are identified by FERC plant account based on projects expected to be placed in service during the future and fully projected future test periods and retirements are estimated based on historical experience.

Projected depreciation provisions are based on projected plant balances and projected capital additions during the future and fully projected future test periods.

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2026
(Thousands of Dollars)

		Original Cost	Projected through 6/30/2026			Original Cost
		6/30/25	Additions	Retirements	Transfers	6/30/26
<u>Intangible</u>						
301.0	Organization	\$ 476	\$ -	\$ -	\$ -	\$ 476
302.0	Franchises and Consents	147	-	-	-	147
303.2	Misc Intangible Plant - Computer Software	-	-	-	-	-
303.3	Misc Intangible Plant - Computer Software	47	-	-	-	47
303.4	Misc Intangible Plant - Other	-	-	-	-	-
303.5	Smart Meter - Computer Software	-	-	-	-	-
	Subtotal - Intangible	670	-	-	-	670
<u>Transmission</u>						
350.2	Land	\$ 49,941	\$ 4,395	\$ -	\$ -	\$ 54,337
350.4	Land Rights	258,785	4,012	-	-	262,797
351.1	Computer Hardware	14,255	2,267	-	-	16,522
351.205	Computer Software (5 Year)	30,062	1,515	-	-	31,576
351.210	Computer Software (10 Year)	6,464	16,963	-	-	23,426
351.3	Communication Equipment	1,054	-	-	-	1,054
351.31	Communication Equipment OH	211,046	1,924	-	-	212,969
351.32	Communication Equipment SE	25,547	396	-	-	25,943
351.33	Communication Equipment UG	197	-	-	-	197
352.0	Structures and Improvements	286,776	12,704	(635)	-	298,845
353.0	Station Equipment	2,773,748	247,547	(24,755)	-	2,996,540
354.0	Towers and Fixtures	2,826,678	258,344	(25,834)	-	3,059,188
354.2	Clearing Land and R/W - Towers	11,304	-	-	-	11,304
355.0	Poles and Fixtures	371,682	-	-	-	371,682
355.2	Clearing Land and R/W - Poles	12,572	-	-	-	12,572
356.0	Overhead Conductors and Devices	1,667,300	244,591	(7,338)	-	1,904,553
357.0	Underground Conduit	31,718	-	-	-	31,718
358.0	Underground Conductor and Devices	112,343	-	-	-	112,343
359.0	Roads and Trails	6,572	-	-	-	6,572
	Subtotal - Transmission	8,698,044	794,657	(58,562)	-	9,434,139
<u>Distribution</u>						
360.2	Land	\$ 22,311	\$ 5,450	\$ -	\$ -	\$ 27,761
360.4	Land Rights	80,687	11	-	-	80,698
361.0	Structures and Improvements	62,832	326	(7)	-	63,152
362.0	Station Equipment	865,858	108,297	(5,415)	-	968,741
362.1	Station Equipment-RF Mesh	-	-	-	-	-
363.0	Energy Storage Equipment	6	-	-	-	6
363.1	Computer Hardware	21,343	20,305	-	-	41,648
363.15	Computer Hardware SCADA	14,699	-	-	-	14,699
363.205	Computer Software (5 Yr)	18,249	60,617	-	-	78,867
363.210	Computer Software (10 Yr)	-	48,465	-	-	48,465
363.215	Computer Software (15 Yr)	12,861	64,094	-	-	76,955
363.225	Computer SW Cloud (5 Yr)	1,497	39,959	-	-	41,456
363.230	Computer SW Cloud (10 Yr)	-	6,897	-	-	6,897
363.3	Communication Equipment	7,994	-	-	-	7,994
363.31	Communication Equipment RF	1,700	-	-	-	1,700
363.32	Communication Equip Sub RF	15,033	-	-	-	15,033
363.33	Communication Equipment SE	6,653	-	-	-	6,653
363.35	Communication Equipment OH	11,879	4	-	-	11,883
363.36	Communication Equipment UG	1,692	-	-	-	1,692
364.2	Towers and Fixtures	23,110	407	(8)	-	23,508
364.4	Poles and Fixtures	1,560,084	88,652	(3,546)	-	1,645,190
364.6	Clearing Land and R/W - Towers	154	-	-	-	154
364.8	Clearing Land and R/W - Poles	35,636	166	(200)	-	35,603
365.0	Overhead Conductors and Devices	1,596,500	144,215	(7,211)	-	1,733,504
365.1	Overhead Conductors-RF Mesh	14	-	-	-	14
366.0	Underground Conduit	300,258	20,852	(209)	-	320,902
367.0	Underground Conductor and Devices	832,020	50,578	(1,517)	-	881,081
368.2	Transformers - Overhead Type	395,675	20,405	(8,372)	-	407,708
368.4	Transformers - Submersible or Pad Mounted	290,712	13,461	(1,656)	-	302,517
368.6	Transformers - Non-Network Housing	56	-	(2)	-	53

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2026
(Thousands of Dollars)

		Original Cost	Projected through 6/30/2026			Original Cost
		6/30/25	Additions	Retirements	Transfers	6/30/26
<u>Distribution</u>						
369.0	Services	\$ 813,296	\$ 17,420	\$ (523)	\$ -	\$ 830,194
370.0	Meters	-	-	-	-	-
370.2	Meters - AMR	40,199	-	-	-	40,199
370.4	Smart Metering	11,990	-	-	-	11,990
370.5	RF Mesh AMRs	287,463	690	-	-	288,153
371.2	Installations on Customers Premises	319	-	-	-	319
371.4	Area Lighting Fixtures	13,129	777	(16)	-	13,890
373.2	Street Lighting and Signal Systems	192,199	18,092	(724)	-	209,568
Subtotal - Distribution		7,538,110	730,143	(29,404)	-	8,238,848
<u>General Plant</u>						
387.3	Energy storage equipment	\$ 622	\$ -	\$ -	-	\$ 622
389.2	Land	7,243	-	-	-	7,243
389.4	Land Rights	2	-	-	-	2
390.2	Structures and Improvements - Buildings	345,373	10,016	(3,147)	-	352,242
390.4	Structures and Improvements - Air Cond. Equip	36,672	2,092	(920)	-	37,844
391.1	RF Mesh AMR Comp Equip	1,535	-	(1,535)	-	-
391.2	Office Furniture and Equipment - Furniture	23,540	1,171	(848)	-	23,864
391.4	Office Furniture and Equipment - Mech Equip	4,276	2,416	(508)	-	6,183
391.6	Computer Equipment - General	-	-	-	-	-
391.7	Computer Equipment - Smart Meter Comp Eq	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-
392.1	Transportation Equipment - 5 yr.	5,432	613	(675)	-	5,370
392.2	Transportation Equipment - 8 yr.	20,793	4,287	(3,644)	-	21,436
392.3	Transportation Equipment - 10 yr.	127,507	18,082	(362)	-	145,228
392.4	Transportation Equipment - Trailers	10,385	-	-	-	10,385
392.5	Transportation Equipment - 15 yr.	2,976	50	-	-	3,026
392.6	Transportation Equipment - 20 yr.	474	-	-	-	474
393.0	Stores Equipment	2,543	-	(49)	-	2,493
394.0	Tools & Work Equipment - L&S Line Crews	2,471	-	(386)	-	2,086
394.2	Tools & Work Equipment - Tools	9,532	283	(6)	-	9,809
394.4	Tools & Work Equipment - Const Dept	1,084	-	-	-	1,084
394.6	Tools & Work Equipment - Other	30,647	13	(96)	-	30,563
394.8	Transportation Equipment - Garage Equipment	2,355	-	(10)	-	2,345
395.0	Laboratory Equipment	3,848	-	(166)	-	3,682
396.0	Power Operated Equipment	1,425	-	-	-	1,425
397.0	Communication Equipment	-	-	-	-	-
397.1	Computer Equipment	21,238	-	-	-	21,238
397.205	Software (5 Yr)	58,656	-	-	-	58,656
397.210	Software (10Yr)	11,351	-	-	-	11,351
397.215	Software (15 Yr)	46,786	-	-	-	46,786
397.2705	Software Cloud (5Year)	42,408	-	-	-	42,408
397.2710	Software Cloud(10Year)	59,364	-	-	-	59,364
397.2715	Software Cloud(15Year)	108,574	-	-	-	108,574
397.3	Communication Equip	7,958	-	-	-	7,958
398.0	Miscellaneous Equipment	5,192	-	(98)	-	5,094
Subtotal - General Plant		1,002,261	39,024	(12,451)	-	1,028,834
Total - Electric Plant in Service		\$ 17,239,085	\$ 1,563,824	\$ (100,417)	\$ -	\$ 18,702,492
		Original Cost	Projected through 06/30/2026			Original Cost
		6/30/25	Additions	Retirements	Transfers	06/30/2026
<u>RECAP</u>						
Intangible		\$ 670	\$ -	\$ -	\$ -	\$ 670
Transmission		8,698,044	794,657	(58,562)	-	9,434,139
Distribution		7,538,110	730,143	(29,404)	-	8,238,848
General Plant		1,002,261	39,024	(12,451)	-	1,028,834
Total - Electric Plant in Service		\$ 17,239,085	\$ 1,563,824	\$ (100,417)	\$ -	\$ 18,702,492

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2026
(Thousands of Dollars)

		Book Reserve 6/30/25	Projected through 6/30/2026				Book Reserve 6/30/26
			Provisions	Retirements	Transfers	COR/Salvage	
Intangible							
301.0	Organization	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	-	-	-	-	Non-Depreciable
303.2	Misc Intangible Plant Computer Software	-	-	-	-	-	-
303.4	Misc Intangible Plant - Other	-	-	-	-	-	-
303.5	Misc Intangible Plant Smart Meter Software	-	-	-	-	-	-
	Subtotal - Intangible	-	-	-	-	-	-
Transmission							
350.2	Land	Non-Depreciable		\$ -		-	Non-Depreciable
350.4	Land Rights	69,186	\$ 3,129	-	-	-	72,316
351.1	Computer Hardware	5,052	4,007	-	-	-	9,059
351.205	Computer Software (5 Year)	15,799	4,913	-	-	-	20,712
351.210	Computer Software (10 Year)	4,785	1,294	-	-	-	6,079
351.3	Communication Equipment	1,042	1	-	-	-	1,043
351.31	Communication Equipment OH	30,585	18,556	-	-	-	49,141
351.32	Communication Equipment SE	5,666	1,388	-	-	-	7,053
351.33	Communication Equipment UG	26	12	-	-	-	38
352.0	Structures and Improvements	37,907	4,822	635	-	(257)	41,837
353.0	Station Equipment	464,885	73,151	24,755	-	(11,987)	501,294
354.0	Towers and Fixtures	361,749	44,073	25,834	-	(15,467)	364,521
354.2	Clearing Land and R/W - Towers	7,799	84	-	-	-	7,883
355.0	Poles and Fixtures	5,986	15,675	-	-	-	21,661
355.2	Clearing Land and R/W - Poles	5,384	129	-	-	-	5,513
356.0	Overhead Conductors and Devices	199,750	35,151	7,338	-	(13,144)	214,419
357.0	Underground Conduit	7,097	509	-	-	-	7,606
358.0	Underground Conductor and Devices	27,549	2,150	-	-	-	29,699
359.0	Roads and Trails	3,849	66	-	-	-	3,916
	Subtotal - Transmission	1,254,097	209,111	58,562	-	(40,854)	1,363,791
Distribution							
360.2	Land	Non-Depreciable		-	\$ -	\$ -	Non-Depreciable
360.4	Land Rights	40,079	\$ 758	-	-	-	40,838
361.0	Structures and Improvements	19,639	900	7	-	(6)	20,526
362.0	Station Equipment	220,093	19,182	5,415	-	(8,283)	225,578
363.0	Energy Storage Equipment	2	-	-	-	-	2
363.1	Computer Hardware	12,103	5,622	-	-	-	17,725
363.15	Computer Hardware SCADA	3,412	2,915	-	-	-	6,326
363.205	Computer Software (5 Yr)	11,397	9,080	-	-	-	20,477
363.210	Computer Software (10 Yr)	-	2,423	-	-	-	2,423
363.215	Computer Software (15 Yr)	1,698	3,000	-	-	-	4,698
363.225	Computer SW Cloud (5 Yr)	583	4,330	-	-	-	4,912
363.230	Computer SW Cloud (10 Yr)	-	345	-	-	-	345
363.3	Communication Equipment	5,314	466	-	-	-	5,780
363.31	Communication Equipment RF	349	108	-	-	-	456
363.32	Communication Equip Sub RF	1,835	1,001	-	-	-	2,836
363.33	Communication Equipment SE	2,054	478	-	-	-	2,532
363.35	Communication Equipment OH	1,530	1,107	-	-	-	2,637
363.36	Communication Equipment UG	107	110	-	-	-	217
364.2	Towers and Fixtures	9,697	310	8	-	(12)	9,987
364.4	Poles and Fixtures	462,946	37,625	3,546	-	(5,287)	491,738
364.5	Poles - Insurance Proceeds	-	-	-	-	-	-
364.6	Clearing Land and R/W - Towers	82	2	-	-	-	83
364.8	Clearing Land and R/W - Poles	20,834	360	200	-	-	20,995
365.0	Overhead Conductors and Devices	359,334	37,982	7,211	-	(10,754)	379,352
365.1	Overhead Conductors-RF Mesh	-	1	-	-	-	1
366.0	Underground Conduit	84,647	4,453	209	-	(313)	88,579
367.0	Underground Conductor and Devices	278,170	14,260	1,517	-	(1,315)	289,597
368.2	Transformers - Overhead Type	134,892	14,894	8,372	-	(2,266)	139,149
368.4	Transformers - Submersible or Pad Mounted	110,035	6,631	1,656	-	(330)	114,680
368.6	Transformers - Non-Network Housing	34	2	2	-	-	33
369.0	Services	413,103	9,371	523	-	(389)	421,561

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2026
(Thousands of Dollars)

		Book Reserve	Projected through 6/30/2026				Book Reserve
		6/30/25	Provisions	Retirements	Transfers	COR/Salvage	6/30/26
Distribution							
370.0	Meters	-	-	-	-	-	-
370.2	Meters - AMR	7,652	5,833	-	-	-	13,485
370.4	Smart Meter Assets	444	838	-	-	-	1,282
370.5	RF Mesh AMRs	136,817	19,823	-	-	-	156,640
371.2	Installations on Customers Premises	214	11	-	-	-	225
371.4	Area Lighting Fixtures	7,434	475	16	-	(19)	7,874
373.2	Street Lighting and Signal Systems	72,971	4,709	724	-	(13)	76,943
Subtotal - Distribution		2,419,501	209,406	29,404	-	(28,987)	2,570,516
General Plant							
387.3	Energy storage equipment	\$ 215	44	-	\$ -	- #	260
389.4	Land and Land Rights	-	-	-	-	-	-
390.2	Structures and Improvements - Buildings	90,747	17,947	3,147	-	(466)	105,080
390.4	Structures and Improvements - Air Cond. Equip	431	2,093	920	-	(47)	1,557
391.1	RF Mesh AMR Comp Equip	1,535	0	1,535	-	-	(0)
391.2	Office Furniture and Equipment - Furniture	11,803	1,682	848	-	-	12,637
391.4	Office Furniture and Equipment - Mech Equip	1,880	397	508	-	-	1,769
391.6	Computer Equipment - General	-	-	-	-	-	-
391.7	Computer Equipment - Smart Meters	-	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-	-
392.1	Vehicles- 5 years	4,388	206	675	-	-	3,919
392.2	Vehicles- 8 years	13,482	1,497	3,644	-	-	11,336
392.3	Vehicles- 10 years	84,589	5,593	362	-	108	89,929
392.4	Transportation Equipment - Trailers	5,228	348	-	-	-	5,576
392.5	Vehicles- 15 years	1,943	146	-	-	-	2,089
392.6	Vehicles- 20 years	467	5	-	-	-	472
393.0	Stores Equipment	1,328	99	49	-	-	1,377
394.0	Tools & Work Equipment - L&S Line Crews	2,279	177	386	-	-	2,071
394.2	Tools/Support	594	489	6	-	-	1,076
394.4	Tools & Work Equipment - Const Dept	925	79	-	-	-	1,004
394.6	Tools & Work Equipment - Other	18,014	1,448	96	-	-	19,365
394.8	Transportation Equipment - Garage Equipment	1,398	122	10	-	-	1,510
395.0	Laboratory Equipment	3,130	153	166	-	-	3,117
396.0	Power Operated Equip	1,065	113	-	-	-	1,178
397.0	Communication Equipment	-	-	-	-	-	-
397.1	Computer Equipment	15,884	3,114	-	-	-	18,998
397.205	Software (5 Yr)	42,052	7,731	-	-	-	49,783
397.210	Software (10Yr)	6,952	980	-	-	-	7,931
397.215	Software (15 Yr)	12,236	3,013	-	-	-	15,249
397.2705	Software Cloud (5Year)	25,070	6,153	-	-	-	31,223
397.2710	Software Cloud(10Year)	24,595	5,390	-	-	-	29,985
397.2715	Software Cloud(15Year)	25,655	6,938	-	-	-	32,593
397.3	Communication Equip	5,463	362	-	-	-	5,826
398.0	Miscellaneous Equipment	2,251	453	98	-	-	2,605
Subtotal - General Plant		405,597	66,774	12,451	-	(404)	459,516
Total - Accumulated Depreciation - Electric Plant in Service		\$ 4,079,195	\$ 485,290	\$ 100,417	\$ -	\$ (70,246)	\$ 4,393,823

		Book Reserve	Projected through 06/30/2026				Book Reserve
		6/30/25	Provisions	Retirements	Transfers	COR/Salvage	6/30/26
RECAP - Accumulated Depreciation and Amortization							
Intangible		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission		1,254,097	209,111	58,562	-	(40,854)	1,363,791
Distribution		2,419,501	209,406	29,404	-	(28,987)	2,570,516
General Plant		405,597	66,774	12,451	-	(404)	459,516
Total - Accumulated Depreciation and Amortization		\$ 4,079,195	\$ 485,290	\$ 100,417	\$ -	\$ (70,246)	\$ 4,393,823

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2027
(Thousands of Dollars)

		Original Cost	Projected through 6/30/2027			Original Cost
		6/30/26	Additions	Retirements	Transfers	6/30/27
Intangible						
301.0	Organization	\$ 476	\$ -	-	\$ -	\$ 476
302.0	Franchises and Consents	147	-	-	-	147
303.2	Misc Intangible Plant - Computer Software	-	-	-	-	-
303.3	Misc Intangible Plant - Computer Software	47	-	-	-	47
303.4	Misc Intangible Plant - Other	-	-	-	-	-
303.5	Smart Meter - Computer Software	-	-	-	-	-
	Subtotal - Intangible	670	-	-	-	670
Transmission						
350.2	Land	\$ 54,337	\$ 4,318	\$ -	\$ -	\$ 58,655
350.4	Land Rights	262,797	5,558	-	-	268,355
351.1	Computer Hardware	16,522	1,146	-	-	17,667
351.205	Computer Software (5 Year)	31,576	4,228	-	-	35,805
351.210	Computer Software (10 Year)	23,426	-	-	-	23,426
351.3	Communication Equipment	1,054	-	-	-	1,054
351.31	Communication Equipment OH	212,969	1,477	-	-	214,446
351.32	Communication Equipment SE	25,943	272	-	-	26,214
351.33	Communication Equipment UG	197	-	-	-	197
352.0	Structures and Improvements	298,845	17,032	(852)	-	315,026
353.0	Station Equipment	2,996,540	273,811	(27,381)	-	3,242,970
354.0	Towers and Fixtures	3,059,188	262,685	(26,269)	-	3,295,605
354.2	Clearing Land and R/W - Towers	11,304	-	-	-	11,304
355.0	Poles and Fixtures	371,682	-	-	-	371,682
355.2	Clearing Land and R/W - Poles	12,572	-	-	-	12,572
356.0	Overhead Conductors and Devices	1,904,553	219,340	(6,580)	-	2,117,313
357.0	Underground Conduit	31,718	-	-	-	31,718
358.0	Underground Conductor and Devices	112,343	-	-	-	112,343
359.0	Roads and Trails	6,572	-	-	-	6,572
	Subtotal - Transmission	9,434,139	789,867	(61,081)	-	10,162,925
Distribution						
360.2	Land	\$ 27,761	\$ 5,022	\$ -	\$ -	\$ 32,784
360.4	Land Rights	80,698	11	-	-	80,709
361.0	Structures and Improvements	63,152	588	(12)	-	63,728
362.0	Station Equipment	968,741	108,670	(5,434)	-	1,071,978
362.1	Station Equipment-RF Mesh	-	-	-	-	-
363.0	Energy Storage Equipment	6	-	-	-	6
363.1	Computer Hardware	41,648	2,115	-	-	43,763
363.15	Computer Hardware SCADA	14,699	-	-	-	14,699
363.205	Computer Software (5 Yr)	78,867	48,577	-	-	127,444
363.210	Computer Software (10 Yr)	48,465	53,818	-	-	102,283
363.215	Computer Software (15 Yr)	76,955	-	-	-	76,955
363.225	Computer SW Cloud (5 Yr)	41,456	15,003	-	-	56,459
363.230	Computer SW Cloud (10 Yr)	6,897	-	-	-	6,897
363.3	Communication Equipment	7,994	-	-	-	7,994
363.31	Communication Equipment RF	1,700	-	-	-	1,700
363.32	Communication Equip Sub RF	15,033	-	-	-	15,033
363.33	Communication Equipment SE	6,653	-	-	-	6,653
363.35	Communication Equipment OH	11,883	3	-	-	11,886
363.36	Communication Equipment UG	1,692	-	-	-	1,692
364.2	Towers and Fixtures	23,508	901	(18)	-	24,392
364.4	Poles and Fixtures	1,645,190	183,788	(7,352)	-	1,821,626
364.6	Clearing Land and R/W - Towers	154	-	-	-	154
364.8	Clearing Land and R/W - Poles	35,603	214	(257)	-	35,560
365.0	Overhead Conductors and Devices	1,733,504	224,965	(11,248)	-	1,947,221
365.1	Overhead Conductors-RF Mesh	14	-	-	-	14
366.0	Underground Conduit	320,902	57,568	(576)	-	377,894
367.0	Underground Conductor and Devices	881,081	117,260	(3,518)	-	994,823
368.2	Transformers - Overhead Type	407,708	52,118	(7,797)	-	452,029
368.4	Transformers - Submersible or Pad Mounted	302,517	16,141	(1,984)	-	316,674
368.6	Transformers - Non-Network Housing	53	-	(7)	-	46

PPL ELECTRIC UTILITIES CORPORATION

Original Plant Costs
Balances As of June 30, 2027
(Thousands of Dollars)

		Original Cost	Projected through 6/30/2027			Original Cost
		6/30/26	Additions	Retirements	Transfers	6/30/27
<u>Distribution</u>						
369.0	Services	\$ 830,194	\$ 17,296	\$ (519)	\$ -	\$ 846,971
370.0	Meters	-	-	-	-	-
370.2	Meters - AMR	40,199	-	-	-	40,199
370.4	Smart Metering	11,990	-	-	-	11,990
370.5	RF Mesh AMRs	288,153	784	-	-	288,937
371.2	Installations on Customers Premises	319	-	-	-	319
371.4	Area Lighting Fixtures	13,890	837	(17)	-	14,710
373.2	Street Lighting and Signal Systems	209,568	21,883	(875)	-	230,576
	Subtotal - Distribution	8,238,848	927,564	(39,612)	-	9,126,800
<u>General Plant</u>						
387.3	Energy storage equipment	\$ 622	\$ -	\$ -	-	\$ 622
389.2	Land	7,243	-	-	-	7,243
389.4	Land Rights	2	-	-	-	2
390.2	Structures and Improvements - Buildings	352,242	7,695	(2,400)	-	357,537
390.4	Structures and Improvements - Air Cond. Equip	37,844	2,575	(1,133)	-	39,286
391.1	RF Mesh AMR Comp Equip	-	-	-	-	-
391.2	Office Furniture and Equipment - Furniture	23,864	1,719	(1,048)	-	24,534
391.4	Office Furniture and Equipment - Mech Equip	6,183	2,763	(4)	-	8,942
391.6	Computer Equipment - General	-	-	-	-	-
391.7	Computer Equipment - Smart Meter Comp Eq	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-
392.1	Transportation Equipment - 5 yr.	5,370	723	(796)	-	5,298
392.2	Transportation Equipment - 8 yr.	21,436	2,751	(2,338)	-	21,848
392.3	Transportation Equipment - 10 yr.	145,228	20,471	(409)	-	165,289
392.4	Transportation Equipment - Trailers	10,385	-	-	-	10,385
392.5	Transportation Equipment - 15 yr.	3,026	488	-	-	3,514
392.6	Transportation Equipment - 20 yr.	474	652	-	-	1,126
393.0	Stores Equipment	2,493	-	(267)	-	2,226
394.0	Tools & Work Equipment - L&S Line Crews	2,086	-	(2,086)	-	-
394.2	Tools & Work Equipment - Tools	9,809	163	-	-	9,972
394.4	Tools & Work Equipment - Const Dept	1,084	-	-	-	1,084
394.6	Tools & Work Equipment - Other	30,563	-	(622)	-	29,941
394.8	Transportation Equipment - Garage Equipment	2,345	-	(1)	-	2,344
395.0	Laboratory Equipment	3,682	-	(772)	-	2,910
396.0	Power Operated Equipment	1,425	-	-	-	1,425
397.0	Communication Equipment	-	-	-	-	-
397.1	Computer Equipment	21,238	-	-	-	21,238
397.205	Software (5 Yr)	58,656	-	-	-	58,656
397.210	Software (10Yr)	11,351	-	-	-	11,351
397.215	Software (15 Yr)	46,786	-	-	-	46,786
397.2705	Software Cloud (5Year)	42,408	-	-	-	42,408
397.2710	Software Cloud(10Year)	59,364	-	-	-	59,364
397.2715	Software Cloud(15Year)	108,574	-	-	-	108,574
397.3	Communication Equip	7,958	-	-	-	7,958
398.0	Miscellaneous Equipment	5,094	-	(443)	-	4,650
	Subtotal - General Plant	1,028,834	39,999	(12,321)	-	1,056,512
Total - Electric Plant in Service		\$ 18,702,492	\$ 1,757,430	\$ (113,015)	\$ -	\$ 20,346,907
		Original Cost	Projected through 06/30/2027			Original Cost
		6/30/26	Additions	Retirements	Transfers	06/30/2027
<u>RECAP</u>						
Intangible		\$ 670	\$ -	\$ -	\$ -	\$ 670
Transmission		9,434,139	789,867	(61,081)	-	10,162,925
Distribution		8,238,848	927,564	(39,612)	-	9,126,800
General Plant		1,028,834	39,999	(12,321)	-	1,056,512
Total - Electric Plant in Service		\$ 18,702,492	\$ 1,757,430	\$ (113,015)	\$ -	\$ 20,346,907

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2027
(Thousands of Dollars)

		Book Reserve 6/30/26	Projected through 6/30/2027				Book Reserve 6/30/27
			Provisions	Retirements	Transfers	COR/Salvage	
<u>Intangible</u>							
301.0	Organization	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	-	-	-	-	Non-Depreciable
303.2	Misc Intangible Plant Computer Software	-	-	-	-	-	-
303.4	Misc Intangible Plant - Other	-	-	-	-	-	-
303.5	Misc Intangible Plant Smart Meter Software	-	-	-	-	-	-
	Subtotal - Intangible	-	-	-	-	-	-
<u>Transmission</u>							
350.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable
350.4	Land Rights	72,316	3,203	-	-	-	75,519
351.1	Computer Hardware	9,059	3,923	-	-	-	12,983
351.205	Computer Software (5 Year)	20,712	5,723	-	-	-	26,435
351.210	Computer Software (10 Year)	6,079	2,813	-	-	-	8,892
351.3	Communication Equipment	1,043	1	-	-	-	1,044
351.31	Communication Equipment OH	49,141	17,414	-	-	-	66,555
351.32	Communication Equipment SE	7,053	1,355	-	-	-	8,409
351.33	Communication Equipment UG	38	12	-	-	-	50
352.0	Structures and Improvements	41,837	4,971	852	-	(344)	45,613
353.0	Station Equipment	501,294	79,548	27,381	-	(13,259)	540,202
354.0	Towers and Fixtures	364,521	49,384	26,269	-	(15,727)	371,910
354.2	Clearing Land and R/W - Towers	7,883	84	-	-	-	7,967
355.0	Poles and Fixtures	21,661	12,115	-	-	-	33,776
355.2	Clearing Land and R/W - Poles	5,513	129	-	-	-	5,643
356.0	Overhead Conductors and Devices	214,419	39,421	6,580	-	(11,787)	235,473
357.0	Underground Conduit	7,606	499	-	-	-	8,106
358.0	Underground Conductor and Devices	29,699	2,147	-	-	-	31,847
359.0	Roads and Trails	3,916	66	-	-	-	3,982
	Subtotal - Transmission	1,363,791	222,811	61,081	-	(41,117)	1,484,404
<u>Distribution</u>							
360.2	Land	Non-Depreciable	-	-	\$ -	-	Non-Depreciable
360.4	Land Rights	40,838	759	-	-	-	41,596
361.0	Structures and Improvements	20,526	894	12	-	(11)	21,398
362.0	Station Equipment	225,578	22,477	5,434	-	(8,311)	234,311
363.0	Energy Storage Equipment	2	-	-	-	-	2
363.1	Computer Hardware	17,725	10,077	-	-	-	27,803
363.15	Computer Hardware SCADA	6,326	2,443	-	-	-	8,769
363.205	Computer Software (5 Yr)	20,477	23,844	-	-	-	44,321
363.210	Computer Software (10 Yr)	2,423	7,602	-	-	-	10,025
363.215	Computer Software (15 Yr)	4,698	4,956	-	-	-	9,654
363.225	Computer SW Cloud (5 Yr)	4,912	11,002	-	-	-	15,914
363.230	Computer SW Cloud (10 Yr)	345	749	-	-	-	1,094
363.3	Communication Equipment	5,780	465	-	-	-	6,245
363.31	Communication Equipment RF	456	106	-	-	-	563
363.32	Communication Equip Sub RF	2,836	989	-	-	-	3,825
363.33	Communication Equipment SE	2,532	422	-	-	-	2,954
363.35	Communication Equipment OH	2,637	995	-	-	-	3,632
363.36	Communication Equipment UG	217	108	-	-	-	324
364.2	Towers and Fixtures	9,987	310	18	-	(27)	10,252
364.4	Poles and Fixtures	491,738	39,874	7,352	-	(10,960)	513,301
364.5	Poles - Insurance Proceeds	-	-	-	-	-	-
364.6	Clearing Land and R/W - Towers	83	2	-	-	-	85
364.8	Clearing Land and R/W - Poles	20,995	360	257	-	-	21,097
365.0	Overhead Conductors and Devices	379,352	43,311	11,248	-	(16,776)	394,639
365.1	Overhead Conductors-RF Mesh	1	1	-	-	-	2
366.0	Underground Conduit	88,579	5,085	576	-	(864)	92,225
367.0	Underground Conductor and Devices	289,597	15,909	3,518	-	(3,049)	298,939
368.2	Transformers - Overhead Type	139,149	15,671	7,797	-	(2,110)	144,913
368.4	Transformers - Submersible or Pad Mounted	114,680	6,912	1,984	-	(396)	119,213
368.6	Transformers - Non-Network Housing	33	2	7	-	-	28
369.0	Services	421,561	9,659	519	-	(387)	430,315

PPL ELECTRIC UTILITIES CORPORATION

Balances As of June 30, 2027
(Thousands of Dollars)

		Book Reserve 6/30/26	Projected through 6/30/2027				Book Reserve 6/30/27
			Provisions	Retirements	Transfers	COR/Salvage	
Distribution							
370.0	Meters	-	-	-	-	-	-
370.2	Meters - AMR	13,485	5,845	-	-	-	19,330
370.4	Smart Meter Assets	1,282	837	-	-	-	2,119
370.5	RF Mesh AMRs	156,640	19,400	-	-	-	176,040
371.2	Installations on Customers Premises	225	10	-	-	-	235
371.4	Area Lighting Fixtures	7,874	460	17	-	(20)	8,297
373.2	Street Lighting and Signal Systems	76,943	5,239	875	-	(16)	81,290
	Subtotal - Distribution	2,570,515	256,774	39,612	-	(42,927)	2,744,751
General Plant							
387.3	Energy storage equipment	\$ 260	44	\$ -	\$ -	\$ -	303
389.4	Land and Land Rights	-	-	-	-	-	-
390.2	Structures and Improvements - Buildings	105,080	18,285	2,400	-	(356)	120,610
390.4	Structures and Improvements - Air Cond. Equip	1,557	2,115	1,133	-	(57)	2,482
391.1	RF Mesh AMR Comp Equip	(0)	-	-	-	-	(0)
391.2	Office Furniture and Equipment - Furniture	12,637	1,653	1,048	-	-	13,242
391.4	Office Furniture and Equipment - Mech Equip	1,769	588	4	-	-	2,353
391.6	Computer Equipment - General	-	-	-	-	-	-
391.7	Computer Equipment - Smart Meters	-	-	-	-	-	-
391.8	Computer Equipment - Power Mgmt System	-	-	-	-	-	-
392.1	Vehicles- 5 years	3,919	316	796	-	-	3,439
392.2	Vehicles- 8 years	11,336	1,979	2,338	-	-	10,977
392.3	Vehicles- 10 years	89,929	7,263	409	-	123	96,905
392.4	Transportation Equipment - Trailers	5,576	336	-	-	-	5,912
392.5	Vehicles- 15 years	2,089	143	-	-	-	2,232
392.6	Vehicles- 20 years	472	2	-	-	-	474
393.0	Stores Equipment	1,377	84	267	-	-	1,194
394.0	Tools & Work Equipment - L&S Line Crews	2,071	-	2,086	-	-	(15)
394.2	Tools/Support	1,076	500	-	-	-	1,576
394.4	Tools & Work Equipment - Const Dept	1,004	79	-	-	-	1,084
394.6	Tools & Work Equipment - Other	19,365	1,405	622	-	-	20,148
394.8	Transportation Equipment - Garage Equipment	1,510	123	1	-	-	1,633
395.0	Laboratory Equipment	3,117	118	772	-	-	2,463
396.0	Power Operated Equip	1,178	78	-	-	-	1,256
397.0	Communication Equipment	-	-	-	-	-	-
397.1	Computer Equipment	18,998	1,911	-	-	-	20,909
397.205	Software (5 Yr)	49,783	6,006	-	-	-	55,790
397.210	Software (10Yr)	7,931	980	-	-	-	8,911
397.215	Software (15 Yr)	15,249	3,013	-	-	-	18,262
397.2705	Software Cloud (5Year)	31,223	5,818	-	-	-	37,041
397.2710	Software Cloud(10Year)	29,985	5,390	-	-	-	35,375
397.2715	Software Cloud(15Year)	32,593	6,938	-	-	-	39,531
397.3	Communication Equip	5,826	357	-	-	-	6,182
398.0	Miscellaneous Equipment	2,605	314	443	-	-	2,476
	Subtotal - General Plant	459,516	65,840	12,321	-	(290)	512,745
Total - Accumulated Depreciation - Electric Plant in Service		\$ 4,393,823	\$ 545,425	\$ 113,015	\$ -	\$ (84,333)	\$ 4,741,900

	Book Reserve 6/30/26	Projected through 6/30/2027				Book Reserve 6/30/27
		Provisions	Retirements	Transfers	COR/Salvage	
RECAP - Accumulated Depreciation and Amortization						
Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	1,363,791	222,811	61,081	-	(41,117)	1,484,404
Distribution	2,570,515	256,774	39,612	-	(42,927)	2,744,751
General Plant	459,516	65,840	12,321	-	(290)	512,745
Total - Accumulated Depreciation and Amortization	\$ 4,393,823	\$ 545,425	\$ 113,015	\$ -	\$ (84,333)	\$ 4,741,900

Q.4. Provide a schedule showing details of rate case adjustments.

A.4. The following adjustments have been made in the Fully Projected Future Test Year:

Original Cost Electric Plant in Service (in \$000):

	Original Cost as of <u>June 30. 2027</u>
Distribution	
363.205 Computer Software (5 Yr)	\$3,085
363.210 Computer Software (10 Yr)	\$3,782
363.215 Computer Software (15 Yr)	<u>\$5,596</u>
	\$12,463
General	
397.210 Computer Software (10 Yr)	\$327
397.215 Computer Software (15 Yr)	<u>\$13,090</u>
	\$13,417
Total	\$25,880

Accumulated Book Depreciation and Depreciation Expense (in \$000):

	<u>Book Depreciation Reserve</u>	<u>Calculated Annual Accrual Amount</u>
Distribution		
363.205 Computer Software (5 Yr)	\$806	\$806
363.210 Computer Software (10 Yr)	\$303	\$303
363.215 Computer Software (15 Yr)	<u>\$306</u>	<u>\$306</u>
	\$1,415	\$1,415
General		
397.210 Computer Software (10 Yr)	\$3	\$3
397.215 Computer Software (15 Yr)	<u>\$408</u>	<u>\$408</u>
	\$411	\$411
Total	\$1,826	\$1,826

- Q. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
- A. Attachments V-B-1a and V-B-1b provide PPL Electric's calculated and book accruals by function and by account for the future test year ending June 30, 2026 and the fully projected future test year ending June 30, 2027, respectively.

PPL ELECTRIC UTILITIES CORPORATION
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
350.4 LAND RIGHTS	3,285	3,159
351.1 COMPUTER HARDWARE	2,927	3,771
351.2 COMPUTER SOFTWARE		
5-YEAR ASSETS	5,360	5,202
10-YEAR ASSETS	2,343	2,813
TOTAL ACCOUNT 351.2	7,703	8,015
351.3 COMMUNICATION EQUIPMENT	58	1
351.31 COMMUNICATION EQUIPMENT - OH	10,632	17,330
351.32 COMMUNICATION EQUIPMENT - SE	1,033	1,350
351.33 COMMUNICATION EQUIPMENT - UG	10	12
352 STRUCTURES AND IMPROVEMENTS	4,602	4,604
353 STATION EQUIPMENT	68,019	68,178
354 TOWERS AND FIXTURES	40,687	42,142
354.2 TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	141	83
355 POLES AND FIXTURES	8,251	9,094
355.2 POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	157	130
356 OVERHEAD CONDUCTORS AND DEVICES	29,330	29,591
357 UNDERGROUND CONDUIT	530	487
358 UNDERGROUND CONDUCTORS AND DEVICES	2,247	2,135
359 ROADS AND TRAILS	82	66
TOTAL TRANSMISSION PLANT	179,695	190,148
DISTRIBUTION PLANT		
360.4 LAND RIGHTS	1,009	757
361 STRUCTURES AND IMPROVEMENTS	903	811
362 STATION EQUIPMENT	18,302	17,783
363 ENERGY STORAGE EQUIPMENT	0	0
363.1 COMPUTER HARDWARE	7,372	9,713
363.15 COMPUTER HARDWARE - SCADA	980	2,442
363.2 COMPUTER SOFTWARE		
5-YEAR ASSETS	14,592	16,704
10-YEAR ASSETS	4,846	4,847
15-YEAR ASSETS	5,133	4,953
CLOUD - 5-YEAR ASSETS	8,284	8,964
CLOUD - 10-YEAR ASSETS	690	749
TOTAL ACCOUNT 363.2	33,546	36,218
363.3 COMMUNICATION EQUIPMENT	533	465
363.31 COMMUNICATION EQUIPMENT - RF	85	106
363.32 COMMUNICATION EQUIPMENT - SUB RF	752	990
363.33 COMMUNICATION EQUIPMENT - SE	255	422
363.35 COMMUNICATION EQUIPMENT - OH	594	995
363.36 COMMUNICATION EQUIPMENT - UG	85	108
364.2 POLES, TOWERS AND FIXTURES - TOWERS	336	289
364.4 POLES, TOWERS AND FIXTURES - POLES	29,942	25,414
364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS	2	2
364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES	509	361
365 OVERHEAD CONDUCTORS AND DEVICES	31,547	28,947
365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1	1
366 UNDERGROUND CONDUIT	4,588	4,253
367 UNDERGROUND CONDUCTORS AND DEVICES	15,771	13,824
368.2 LINE TRANSFORMERS - OVERHEAD	11,757	12,567
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	6,251	6,348
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING	1	2
369 SERVICES	13,864	9,254
370.2 METERS - AMR	2,681	5,844
370.4 METERS - SMART METERS	800	837

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
370.5	METERS - RF MESH AMR	19,220	18,864
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	8	10
371.4	AREA LIGHTING FIXTURES	556	334
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	5,994	4,967
TOTAL DISTRIBUTION PLANT		208,246	202,924
GENERAL PLANT			
387.3	ENERGY STORAGE EQUIPMENT	41	44
389.4	LAND RIGHTS	0	0
390.2	STRUCTURES AND IMPROVEMENTS		
	BUILDINGS - MAJOR	12,595	17,122
	BUILDINGS - MINOR	141	215
	TOTAL ACCOUNT 390.2	12,736	17,337
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	1,260	2,043
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,141	1,594
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	412	499
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	537	318
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	2,144	1,959
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	10,369	7,611
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	415	337
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	202	130
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	34	2
393.0	STORES EQUIPMENT	89	89
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	-	-
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	490	495
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	54	79
394.6	TOOLS AND WORK EQUIPMENT - OTHER	1,497	1,425
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	117	123
395.0	LABORATORY EQUIPMENT	145	133
396.0	POWER OPERATED EQUIPMENT	95	78
397.1	COMPUTER EQUIPMENT	1,923	1,911
397.2	SOFTWARE		
	5-YEAR ASSETS	7,079	6,007
	10-YEAR ASSETS	1,135	980
	15-YEAR ASSETS	3,121	3,014
	TOTAL ACCOUNT 397.2	11,335	10,001
397.27	SOFTWARE - CLOUD		
	5-YEAR ASSETS	6,902	5,820
	10-YEAR ASSETS	5,936	5,390
	15-YEAR ASSETS	7,242	6,940
	TOTAL ACCOUNT 397.27	20,080	18,150
397.3	COMMUNICATION EQUIPMENT	461	357
398.0	MISCELLANEOUS EQUIPMENT	233	327
TOTAL GENERAL PLANT		65,811	65,042
TOTAL DEPRECIABLE PLANT		453,752	458,114

PPL ELECTRIC UTILITIES CORPORATION

**COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)**

DEPRECIABLE GROUP		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
DEPRECIABLE PLANT			
TRANSMISSION PLANT			
350.4	LAND RIGHTS	3,354	3,228
351.1	COMPUTER HARDWARE	1,997	2,206
351.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	4,237	4,417
	10-YEAR ASSETS	2,343	2,828
	TOTAL ACCOUNT 351.2	6,580	7,245
351.3	COMMUNICATION EQUIPMENT	58	1
351.31	COMMUNICATION EQUIPMENT - OH	10,705	16,179
351.32	COMMUNICATION EQUIPMENT - SE	1,044	1,317
351.33	COMMUNICATION EQUIPMENT - UG	10	12
352	STRUCTURES AND IMPROVEMENTS	4,851	4,858
353	STATION EQUIPMENT	73,613	74,191
354	TOWERS AND FIXTURES	43,832	45,939
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	141	83
355	POLES AND FIXTURES	8,251	8,796
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	157	129
356	OVERHEAD CONDUCTORS AND DEVICES	32,607	33,041
357	UNDERGROUND CONDUIT	530	487
358	UNDERGROUND CONDUCTORS AND DEVICES	2,247	2,134
359	ROADS AND TRAILS	82	66
	TOTAL TRANSMISSION PLANT	190,060	199,912
DISTRIBUTION PLANT			
360.4	LAND RIGHTS	1,009	756
361	STRUCTURES AND IMPROVEMENTS	911	815
362	STATION EQUIPMENT	20,252	19,951
363	ENERGY STORAGE EQUIPMENT	0	0
363.1	COMPUTER HARDWARE	5,754	6,372
363.15	COMPUTER HARDWARE - SCADA	980	1,950
363.2	COMPUTER SOFTWARE		
	5-YEAR ASSETS	22,501	23,574
	10-YEAR ASSETS	10,228	10,237
	15-YEAR ASSETS	5,133	4,974
	CLOUD - 5-YEAR ASSETS	11,211	11,817
	CLOUD - 10-YEAR ASSETS	690	749
	TOTAL ACCOUNT 363.2	49,763	51,351
363.3	COMMUNICATION EQUIPMENT	533	463
363.31	COMMUNICATION EQUIPMENT - RF	85	104
363.32	COMMUNICATION EQUIPMENT - SUB RF	752	975
363.33	COMMUNICATION EQUIPMENT - SE	254	380
363.35	COMMUNICATION EQUIPMENT - OH	594	899
363.36	COMMUNICATION EQUIPMENT - UG	85	106
364.2	POLES, TOWERS AND FIXTURES - TOWERS	349	301
364.4	POLES, TOWERS AND FIXTURES - POLES	33,154	28,464
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	2	2
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	509	363
365	OVERHEAD CONDUCTORS AND DEVICES	35,437	32,911
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	1	1
366	UNDERGROUND CONDUIT	5,403	5,088
367	UNDERGROUND CONDUCTORS AND DEVICES	17,807	15,972
368.2	LINE TRANSFORMERS - OVERHEAD	13,039	13,649
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	6,536	6,623
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	1	1
369	SERVICES	14,144	9,514
370.2	METERS - AMR	2,681	5,865
370.4	METERS - SMART METERS	800	836

PPL ELECTRIC UTILITIES CORPORATION

**COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)**

DEPRECIABLE GROUP		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
370.5	METERS - RF MESH AMR	19,272	18,824
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	8	9
371.4	AREA LIGHTING FIXTURES	588	350
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	6,594	5,546
TOTAL DISTRIBUTION PLANT		237,299	228,441
GENERAL PLANT			
387.3	ENERGY STORAGE EQUIPMENT	41	43
389.4	LAND RIGHTS	0	0
390.2	STRUCTURES AND IMPROVEMENTS		
	BUILDINGS - MAJOR	13,023	17,448
	BUILDINGS - MINOR	143	209
	TOTAL ACCOUNT 390.2	13,166	17,657
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	1,308	2,084
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,023	1,185
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	585	658
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	530	428
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	2,170	2,127
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11,802	8,845
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	415	325
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	234	150
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	80	47
393.0	STORES EQUIPMENT	88	89
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	499	503
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	-	-
394.6	TOOLS AND WORK EQUIPMENT - OTHER	1,423	1,374
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	106	110
395.0	LABORATORY EQUIPMENT	120	119
396.0	POWER OPERATED EQUIPMENT	95	53
397.1	COMPUTER EQUIPMENT	293	292
397.2	SOFTWARE		
	5-YEAR ASSETS	2,634	2,452
	10-YEAR ASSETS	1,135	979
	15-YEAR ASSETS	3,121	3,014
	TOTAL ACCOUNT 397.2	6,889	6,445
397.27	SOFTWARE - CLOUD		
	5-YEAR ASSETS	4,727	4,270
	10-YEAR ASSETS	5,936	5,388
	15-YEAR ASSETS	7,242	6,941
	TOTAL ACCOUNT 397.27	17,905	16,599
397.3	COMMUNICATION EQUIPMENT	437	353
398.0	MISCELLANEOUS EQUIPMENT	232	336
TOTAL GENERAL PLANT		59,442	59,822
TOTAL DEPRECIABLE PLANT		486,801	488,176

- Q. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.
- a) Attachment V-B-2a, columns 4 and 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the future test year. Attachment V-B-2b, columns 4 and 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the fully projected future test year.
 - b) Attachments V-B-2a and V-B-2b, columns 2 and 3, provide PPL Electric's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachments V-B-2a and V-B-2b, column 6, provide an explanation for any change in annual accrual rate by account. Changes reflect plant and reserve activity, life characteristics and amortization of certain accounts.
 - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS-2 in the section titled, "Estimation of Survivor Curves," beginning on page II-2.

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2026

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING		REASON FOR
		SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE	ACCRUAL CHANGE
(1)		(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT						
TRANSMISSION PLANT						
350.4	LAND RIGHTS	75-S4	1.23	80-S4	1.20	a
351.1	COMPUTER HARDWARE	-	-	5-SQ	22.83	b
351.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	16.47	b
	10-YEAR ASSETS	-	-	10-SQ	12.01	b
351.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	0.08	b
351.31	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	8.14	a
351.32	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	5.20	a
351.33	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	6.00	a
352	STRUCTURES AND IMPROVEMENTS	60-R4	1.55	65-R2	1.54	a
353	STATION EQUIPMENT	48-R1	1.97	44-R1.5	2.28	a
354	TOWERS AND FIXTURES	70-R3	1.33	75-R3	1.38	a
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	0.96	80-R4	0.74	a
355	POLES AND FIXTURES	55-R0.5	1.80	45-R0.5	2.45	a
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	1.10	80-R4	1.03	a
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	1.68	65-R2.5	1.55	a
357	UNDERGROUND CONDUIT	55-S4	1.81	60-S4	1.54	a
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	2.88	50-S3	1.90	a
359	ROADS AND TRAILS	75-R4	1.23	80-R4	1.01	a
DISTRIBUTION PLANT						
360.4	LAND RIGHTS	70-R4	1.12	80-R4	0.94	a
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	1.19	70-R2.5	1.28	a
362	STATION EQUIPMENT	54-S0.5	1.68	53-R2	1.84	a
363	ENERGY STORAGE EQUIPMENT	-	-	15-L3	7.01	a
363.1	COMPUTER HARDWARE	-	-	5-SQ	23.32	b
363.15	COMPUTER HARDWARE - SCADA	-	-	15-S3	16.62	a
363.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	21.18	b
	10-YEAR ASSETS	-	-	10-SQ	10.00	b
	15-YEAR ASSETS	-	-	15-SQ	6.44	b
	CLOUD - 5-YEAR ASSETS	-	-	5-SQ	21.62	b
	CLOUD - 10-YEAR ASSETS	-	-	10-SQ	10.86	b
363.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	5.82	b
363.31	COMMUNICATION EQUIPMENT - RF	-	-	20-S2	6.25	a
363.32	COMMUNICATION EQUIPMENT - SUB RF	-	-	20-S2	6.58	a
363.33	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	6.34	a
363.35	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	8.37	a
363.36	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	6.37	a
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	1.51	70-R3	1.23	a
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1.68	55-R0.5	1.54	a
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	1.47	70-S3	1.15	a
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	1.07	70-R3	1.01	a
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	1.73	55-R0.5	1.67	a
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	-	-	20-S2	4.97	a
366	UNDERGROUND CONDUIT	60-R3	1.59	70-R3	1.33	a
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	1.82	56-R2.5	1.57	a
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	3.54	34-SQ	3.08	b, c
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	1.99	48-SQ	2.10	b, c
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	3.29	35-SQ	3.06	b, c
369	SERVICES	45-R1.5	1.51	60-R2	1.11	a
370.2	METERS - AMR	15-SQ	7.81	15-SQ	14.54	b, c
370.4	METERS - SMART METERS	15-SQ	6.64	15-SQ	6.98	b, c
370.5	METERS - RF MESH AMR	-	-	15-SQ	6.55	b
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	7.61	40-S3	3.16	a
371.4	AREA LIGHTING FIXTURES	21-L0.5	2.44	25-L0.5	2.40	a
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	2.10	35-L1.5	2.37	a
GENERAL PLANT						
387.3	ENERGY STORAGE EQUIPMENT	-	-	15-L3	7.01	a
389.4	LAND RIGHTS	70-R4	2.18	75-R4	5.67	a
390.2	STRUCTURES AND IMPROVEMENTS					
	BUILDINGS - MAJOR	55-S0	4.83	50-S0.5	4.95	a
	BUILDINGS - MINOR	45-R3	3.05	45-R3	3.37	a
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	3.26	30-S1	5.40	a
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	5.31	20-SQ	6.68	b, c
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	7.21	15-SQ	8.07	b, c
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5-L4	12.03	10-S3	5.93	a
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1	6.11	10-R1.5	9.14	a
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4	7.27	14-R4	5.24	a
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	24-L1.5	3.44	25-L2	3.24	a
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4	5.64	15-R3	4.29	a

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2026

DEPRECIABLE GROUP (1)		MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)
		SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3	11.29	14-S3	0.34	a
393.0	STORES EQUIPMENT	25-SQ	5.28	25-SQ	3.58	b, c
394.0	TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	5.88	20-SQ	0.00	b, c
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	7.66	20-SQ	5.05	b, c
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	5.84	20-SQ	7.32	b, c
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	5.14	20-SQ	4.66	b, c
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	5.29	20-SQ	5.26	b, c
395.0	LABORATORY EQUIPMENT	20-SQ	5.00	20-SQ	3.62	b, c
396.0	POWER OPERATED EQUIPMENT	13-S0	4.38	15-S4	5.44	a
397.1	COMPUTER EQUIPMENT	-	-	5-SQ	9.00	b
397.2	SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	10.24	b
	10-YEAR ASSETS	-	-	10-SQ	8.63	b
	15-YEAR ASSETS	-	-	15-SQ	6.44	b
397.27	SOFTWARE - CLOUD					
	5-YEAR ASSETS	-	-	5-SQ	13.72	b
	10-YEAR ASSETS	-	-	10-SQ	9.08	b
	15-YEAR ASSETS	-	-	15-SQ	6.39	b
397.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	4.48	b
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	5.31	20-SQ	6.42	b, c

LEGEND:

- a - NEW LIFE STUDY CHARACTERISTICS
- b - AMORTIZATION ACCOUNT
- c - PLANT AND RESERVE ACTIVITY

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2027

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE
		SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE	
(1)		(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT						
TRANSMISSION PLANT						
350.4	LAND RIGHTS	75-S4	1.23	80-S4	1.20	a
351.1	COMPUTER HARDWARE	-	-	5-SQ	12.48	b
351.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	12.34	b
	10-YEAR ASSETS	-	-	10-SQ	12.07	b
351.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	0.08	b
351.31	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	7.54	a
351.32	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	5.02	a
351.33	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	5.91	a
352	STRUCTURES AND IMPROVEMENTS	60-R4	1.59	65-R2	1.54	a
353	STATION EQUIPMENT	48-R1	1.98	44-R1.5	2.29	a
354	TOWERS AND FIXTURES	70-R3	1.33	75-R3	1.39	a
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	0.96	80-R4	0.74	a
355	POLES AND FIXTURES	55-R0.5	1.79	45-R0.5	2.37	a
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	75-R4	1.10	80-R4	1.03	a
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	1.69	65-R2.5	1.56	a
357	UNDERGROUND CONDUIT	55-S4	1.81	60-S4	1.54	a
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	2.82	50-S3	1.90	a
359	ROADS AND TRAILS	75-R4	1.23	80-R4	1.00	a
DISTRIBUTION PLANT						
360.4	LAND RIGHTS	70-R4	1.13	80-R4	0.94	a
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	1.19	70-R2.5	1.28	a
362	STATION EQUIPMENT	54-S0.5	1.71	53-R2	1.86	a
363	ENERGY STORAGE EQUIPMENT	-	-	15-L3	6.84	a
363.1	COMPUTER HARDWARE	-	-	5-SQ	14.56	b
363.15	COMPUTER HARDWARE - SCADA	-	-	15-S3	13.27	a
363.2	COMPUTER SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	18.50	b
	10-YEAR ASSETS	-	-	10-SQ	10.01	b
	15-YEAR ASSETS	-	-	15-SQ	6.46	b
	CLOUD - 5-YEAR ASSETS	-	-	5-SQ	20.93	b
	CLOUD - 10-YEAR ASSETS	-	-	10-SQ	10.86	b
363.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	5.79	b
363.31	COMMUNICATION EQUIPMENT - RF	-	-	20-S2	6.13	a
363.32	COMMUNICATION EQUIPMENT - SUB RF	-	-	20-S2	6.48	a
363.33	COMMUNICATION EQUIPMENT - SE	-	-	25-R2	5.71	a
363.35	COMMUNICATION EQUIPMENT - OH	-	-	20-R2.5	7.56	a
363.36	COMMUNICATION EQUIPMENT - UG	-	-	20-R2.5	6.24	a
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	1.51	70-R3	1.24	a
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1.69	55-R0.5	1.56	a
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	1.47	70-S3	1.15	a
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	1.07	70-R3	1.02	a
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	1.76	55-R0.5	1.69	a
365.1	OVERHEAD CONDUCTORS AND DEVICES - RF MESH	-	-	20-S2	4.97	a
366	UNDERGROUND CONDUIT	60-R3	1.59	70-R3	1.35	a
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	1.84	56-R2.5	1.61	a
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	3.42	34-SQ	3.02	b, c
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	2.00	48-SQ	2.09	b, c
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	3.27	35-SQ	1.21	b, c
369	SERVICES	45-R1.5	1.53	60-R2	1.12	a
370.2	METERS - AMR	15-SQ	6.50	15-SQ	14.59	b, c
370.4	METERS - SMART METERS	15-SQ	6.65	15-SQ	6.97	b, c
370.5	METERS - RF MESH AMR	-	-	15-SQ	6.51	b
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	7.24	40-S3	2.94	a
371.4	AREA LIGHTING FIXTURES	21-L0.5	2.48	25-L0.5	2.38	a
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	2.11	35-L1.5	2.41	a
GENERAL PLANT						
387.3	ENERGY STORAGE EQUIPMENT	-	-	15-L3	6.84	a
389.4	LAND RIGHTS	70-R4	2.11	75-R4	5.47	a
390.2	STRUCTURES AND IMPROVEMENTS					
	BUILDINGS - MAJOR	55-S0	4.93	50-S0.5	4.97	a
	BUILDINGS - MINOR	45-R3	2.89	45-R3	3.22	a
390.4	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	3.23	30-S1	5.30	a
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	5.29	20-SQ	4.83	b, c
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	7.11	15-SQ	7.36	b, c
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5-L4	10.91	10-S3	8.08	a
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1	6.40	10-R1.5	9.74	a
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4	7.25	14-R4	5.35	a
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	24-L1.5	3.44	25-L2	3.13	a
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4	5.77	15-R3	4.27	a

PPL ELECTRIC UTILITIES CORPORATION

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF JUNE 30, 2027

DEPRECIABLE GROUP (1)		MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)
		SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3	9.41	14-S3	4.13	a
393.0	STORES EQUIPMENT	25-SQ	5.16	25-SQ	4.00	b, c
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	6.29	20-SQ	5.04	b, c
394.4	TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	5.72	20-SQ	0.00	b, c
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	5.11	20-SQ	4.59	b, c
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	5.39	20-SQ	4.71	b, c
395.0	LABORATORY EQUIPMENT	20-SQ	5.06	20-SQ	4.10	b, c
396.0	POWER OPERATED EQUIPMENT	13-S0	4.12	15-S4	3.74	a
397.1	COMPUTER EQUIPMENT	-	-	5-SQ	1.37	b
397.2	SOFTWARE					
	5-YEAR ASSETS	-	-	5-SQ	4.18	b
	10-YEAR ASSETS	-	-	10-SQ	8.62	b
	15-YEAR ASSETS	-	-	15-SQ	6.44	b
397.27	SOFTWARE - CLOUD					
	5-YEAR ASSETS	-	-	5-SQ	10.07	b
	10-YEAR ASSETS	-	-	10-SQ	9.08	b
	15-YEAR ASSETS	-	-	15-SQ	6.39	b
397.3	COMMUNICATION EQUIPMENT	-	-	15-SQ	4.44	b
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	5.17	20-SQ	7.22	b, c

LEGEND:

- a - NEW LIFE STUDY CHARACTERISTICS
- b - AMORTIZATION ACCOUNT
- c - PLANT AND RESERVE ACTIVITY

- Q. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A. Exhibit JJS 2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

- Q. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A. Attachments V-D-1a and V-D-1b provide PPL Electric's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life for the future test year as of June 30, 2026 and the fully projected future test year as of June 30, 2027. No claim is being made in this rate case filing for contributions in aid of construction or customer advances.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

DEPRECIABLE PLANT	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT								
TRANSMISSION PLANT								
350.4	LAND RIGHTS	80-S4	262,796.73	72,316	190,481	3,159	1.20	60.3
351.1	COMPUTER HARDWARE	5-SQ	16,521.80	9,059	7,462	3,771	22.83	2.0
351.2	COMPUTER SOFTWARE							
5-YEAR ASSETS		5-SQ	31,576.46	20,712	10,865	5,202	16.47	2.1
10-YEAR ASSETS		10-SQ	23,426.30	6,079	17,347	2,813	12.01	6.2
TOTAL ACCOUNT 351.2			55,002.76	26,791	28,212	8,015	14.57	3.5
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054.06	1,043	11	1	0.08	13.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	212,969.25	49,141	163,828	17,330	8.14	9.5
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	25,942.77	7,053	18,890	1,350	5.20	14.0
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196.68	38	158	12	6.00	13.4
352	STRUCTURES AND IMPROVEMENTS	65-R2	298,845.40	41,837	257,008	4,604	1.54	55.8
353	STATION EQUIPMENT	44-R1.5	2,996,540.01	501,294	2,495,246	68,178	2.28	36.6
354	TOWERS AND FIXTURES	75-R3	3,059,187.81	364,521	2,694,667	42,142	1.38	63.9
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304.07	7,883	3,421	83	0.74	41.0
355	POLES AND FIXTURES	45-R0.5	371,682.17	21,661	350,021	9,094	2.45	38.5
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572.21	5,513	7,059	130	1.03	54.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	1,904,552.97	214,419	1,690,133	29,591	1.55	57.1
357	UNDERGROUND CONDUIT	60-S4	31,718.32	7,606	24,112	487	1.54	49.5
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343.11	29,699	82,644	2,135	1.90	38.7
359	ROADS AND TRAILS	80-R4	6,572.35	3,916	2,657	66	1.01	40.2
TOTAL TRANSMISSION PLANT			9,379,802.47	1,363,791	8,016,011	190,148	2.03	42.2
DISTRIBUTION PLANT								
360.4	LAND RIGHTS	80-R4	80,697.99	40,838	39,860	757	0.94	52.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	63,151.59	20,526	42,625	811	1.28	52.6
362	STATION EQUIPMENT	53-R2	968,740.82	225,578	743,163	17,783	1.84	41.8
363	ENERGY STORAGE EQUIPMENT	15-L3	6.30	3	4	0	7.01	8.3
363.1	COMPUTER HARDWARE	5-SQ	41,647.80	17,725	23,923	9,713	23.32	2.5
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698.70	6,326	8,372	2,442	16.62	3.4
363.2	COMPUTER SOFTWARE							
5-YEAR ASSETS		5-SQ	78,866.58	20,477	58,390	16,704	21.18	3.5
10-YEAR ASSETS		10-SQ	48,464.92	2,423	46,042	4,847	10.00	9.5
15-YEAR ASSETS		15-SQ	76,955.24	4,698	72,257	4,953	6.44	14.6
CLOUD - 5-YEAR ASSETS		5-SQ	41,456.11	4,912	36,544	8,964	21.62	4.1
CLOUD - 10-YEAR ASSETS		10-SQ	6,897.49	345	6,553	749	10.86	8.8
TOTAL ACCOUNT 363.2			252,640.34	32,856	219,785	36,218	14.34	6.1
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994.29	5,780	2,214	465	5.82	4.8
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700.13	456	1,244	106	6.25	11.7
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033.42	2,836	12,197	990	6.58	12.3
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652.87	2,532	4,121	422	6.34	9.8
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,883.25	2,637	9,246	995	8.37	9.3
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692.22	217	1,476	108	6.37	13.7

PPL ELECTRIC UTILITIES CORPORATION
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
364.2 POLES, TOWERS AND FIXTURES - TOWERS	70-R3	23,508.49	9,987	13,522	289	1.23	46.8
364.4 POLES, TOWERS AND FIXTURES - POLES	55-R0.5	1,645,189.84	491,738	1,153,452	25,414	1.54	45.4
364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3	153.51	83	70	2	1.15	39.8
364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3	35,603.16	20,995	14,608	361	1.01	40.5
365 OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	1,733,504.08	379,352	1,354,152	28,947	1.67	46.8
365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2	14.34	1	13	1	4.97	18.7
366 UNDERGROUND CONDUIT	70-R3	320,901.81	88,579	232,323	4,253	1.33	54.6
367 UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5	881,080.79	289,597	591,483	13,824	1.57	42.8
368.2 LINE TRANSFORMERS - OVERHEAD	34-SQ	139,149	139,149	268,559	12,567	3.08	21.4
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	302,516.98	114,680	187,837	6,348	2.10	29.6
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	53.16	34	20	2	3.06	12.1
369 SERVICES	60-R2	830,193.95	421,561	408,632	9,254	1.11	44.2
370.2 METERS - AMR	15-SQ	40,199.49	13,485	26,714	5,844	14.54	4.6
370.4 METERS - SMART METERS	15-SQ	11,989.99	1,282	10,708	837	6.98	12.8
370.5 METERS - RF MESH AMR	15-SQ	288,152.85	156,640	131,513	18,864	6.55	7.0
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3	319.23	225	95	10	3.16	9.4
371.4 AREA LIGHTING FIXTURES	25-L0.5	13,889.92	7,874	6,016	334	2.40	18.0
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5	209,567.71	76,943	132,625	4,967	2.37	26.7
TOTAL DISTRIBUTION PLANT		8,211,087.04	2,570,516	5,640,571	202,924	2.47	27.8
GENERAL PLANT							
387.3 ENERGY STORAGE EQUIPMENT	15-L3	621.59	260	362	44	7.01	8.3
389.4 LAND RIGHTS	75-R4	1.99	0	2	0	5.67	15.1
390.2 STRUCTURES AND IMPROVEMENTS							
BUILDINGS - MAJOR	50-S0.5	345,860.64	103,455	242,406	17,122	4.95	14.2
BUILDINGS - MINOR	45-R3	6,381.16	1,626	4,755	215	3.37	22.1
TOTAL ACCOUNT 390.2		352,241.80	105,080	247,161	17,337	4.92	14.3
390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	37,843.63	1,557	36,286	2,043	5.40	17.8
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	23,863.74	12,637	11,227	1,594	6.68	7.0
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	6,183.42	1,769	4,414	499	8.07	8.8
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3	5,370.35	3,919	1,452	318	5.93	4.6
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5	21,435.84	11,336	10,100	1,959	9.14	5.2
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4	145,227.76	89,929	55,299	7,611	5.24	7.3
392.4 TRANSPORTATION EQUIPMENT -TRAILERS	25-L2	10,385.00	5,576	4,809	337	3.24	14.3
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3	3,025.93	2,089	937	130	4.29	7.2
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3	473.90	472	2	2	0.34	1.1
393 STORES EQUIPMENT	25-SQ	2,493.47	1,377	1,116	89	3.58	12.5
394 TOOLS AND WORK EQUIPMENT - L & S LINE CREWS	20-SQ	2,085.87	2,071	15	0	0.00	0.0
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	9,808.92	1,076	8,733	495	5.05	17.6
394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	1,083.68	1,004	79	79	7.32	1.0
394.6 TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	30,563.27	19,365	11,198	1,425	4.66	7.9
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	2,345.27	1,510	835	123	5.26	6.8
395 LABORATORY EQUIPMENT	20-SQ	3,682.10	3,117	565	133	3.62	4.2
396 POWER OPERATED EQUIPMENT	15-S4	1,425.35	1,178	247	78	5.44	3.2
397.1 COMPUTER EQUIPMENT	5-SQ	21,237.53	18,998	2,240	1,911	9.00	1.2

PPL ELECTRIC UTILITIES CORPORATION
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2026
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
397.2 SOFTWARE							
5-YEAR ASSETS	5-SQ	58,655.89	49,783	8,873	6,007	10.24	1.5
10-YEAR ASSETS	10-SQ	11,350.61	7,931	3,419	980	8.63	3.5
15-YEAR ASSETS	15-SQ	46,786.14	15,249	31,537	3,014	6.44	10.5
TOTAL ACCOUNT 397.2		116,792.64	72,963	43,829	10,001	8.56	4.4
397.27 SOFTWARE - CLOUD							
5-YEAR ASSETS	5-SQ	42,407.84	31,223	11,185	5,820	13.72	1.9
10-YEAR ASSETS	10-SQ	59,364.15	29,985	29,379	5,390	9.08	5.5
15-YEAR ASSETS	15-SQ	108,573.62	32,593	75,981	6,940	6.39	10.9
TOTAL ACCOUNT 397.27		210,345.61	93,801	116,545	18,150	8.63	6.4
397.3 COMMUNICATION EQUIPMENT	15-SQ	7,958.29	5,826	2,133	357	4.48	6.0
398 MISCELLANEOUS EQUIPMENT	20-SQ	5,093.64	2,605	2,489	327	6.42	7.6
TOTAL GENERAL PLANT		1,021,590.59	459,516	562,075	65,042	6.37	8.6
TOTAL DEPRECIABLE PLANT		18,612,480.10	4,393,823	14,218,657	458,114	2.46	31.0
NONDEPRECIABLE PLANT							
301 ORGANIZATION		476.25					
302 FRANCHISES AND CONSENTS		147.08					
303.3 MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES		46.96					
350.2 LAND		54,336.76					
360.2 LAND		27,761.46					
389.2 LAND		7,243.45					
TOTAL NONDEPRECIABLE PLANT		90,011.96					
TOTAL UTILITY PLANT		18,702,492.06					

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

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

DEPRECIABLE PLANT	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2027 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)
						ACCRUAL AMOUNT (6)	ACCURAL RATE (7)	
TRANSMISSION PLANT								
350.4	LAND RIGHTS	80-S4	288,355.02	75,519	192,836	3,228	1.20	59.7
351.1	COMPUTER HARDWARE	5-SQ	17,667.38	12,983	4,685	2,206	12.48	2.1
351.2	COMPUTER SOFTWARE							
5-YEAR ASSETS		5-SQ	35,804.66	26,435	9,370	4,417	12.34	2.1
10-YEAR ASSETS		10-SQ	23,426.30	8,892	14,534	2,828	12.07	5.1
TOTAL ACCOUNT 351.2			59,230.96	35,327	23,904	7,245	12.23	3.3
351.3	COMMUNICATION EQUIPMENT	15-SQ	1,054.06	1,044	10	1	0.08	12.0
351.31	COMMUNICATION EQUIPMENT - OH	20-R2.5	214,445.77	66,555	147,890	16,179	7.54	9.1
351.32	COMMUNICATION EQUIPMENT - SE	25-R2	26,214.35	8,409	17,806	1,317	5.02	13.5
351.33	COMMUNICATION EQUIPMENT - UG	20-R2.5	196.68	50	147	12	5.91	12.6
352	STRUCTURES AND IMPROVEMENTS	65-R2	315,026.12	45,613	269,414	4,858	1.54	55.5
353	STATION EQUIPMENT	44-R1.5	3,242,970.04	540,202	2,702,768	74,191	2.29	36.4
354	TOWERS AND FIXTURES	75-R3	3,295,604.69	371,910	2,923,695	45,939	1.39	63.6
354.2	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	11,304.07	7,967	3,337	83	0.74	40.1
355	POLES AND FIXTURES	45-R0.5	371,682.17	33,776	337,906	8,796	2.37	38.4
355.2	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80-R4	12,572.21	5,643	6,929	129	1.03	53.5
356	OVERHEAD CONDUCTORS AND DEVICES	65-R2.5	2,117,312.82	235,473	1,881,840	33,041	1.56	57.0
357	UNDERGROUND CONDUIT	60-S4	31,718.32	8,106	23,613	487	1.54	48.5
358	UNDERGROUND CONDUCTORS AND DEVICES	50-S3	112,343.11	31,847	80,496	2,134	1.90	37.7
359	ROADS AND TRAILS	80-R4	6,572.35	3,982	2,590	66	1.00	39.3
TOTAL TRANSMISSION PLANT			10,104,270.12	1,484,404	8,619,866	199,912	1.98	43.1
DISTRIBUTION PLANT								
360.4	LAND RIGHTS	80-R4	80,709.44	41,596	39,113	756	0.94	51.7
361	STRUCTURES AND IMPROVEMENTS	70-R2.5	63,727.94	21,398	42,330	815	1.28	52.0
362	STATION EQUIPMENT	53-R2	1,071,977.54	234,311	837,667	19,951	1.86	42.0
363	ENERGY STORAGE EQUIPMENT	15-L3	6.30	3	3	0	6.84	7.5
363.1	COMPUTER HARDWARE	5-SQ	43,762.63	27,803	15,960	6,372	14.56	2.5
363.15	COMPUTER HARDWARE - SCADA	15-S3	14,698.70	8,769	5,929	1,950	13.27	3.0
363.2	COMPUTER SOFTWARE							
5-YEAR ASSETS		5-SQ	127,443.90	44,321	83,123	23,574	18.50	3.5
10-YEAR ASSETS		10-SQ	102,282.87	10,025	92,258	10,237	10.01	9.0
15-YEAR ASSETS		15-SQ	76,955.24	9,654	67,301	4,974	6.46	13.5
CLOUD - 5-YEAR ASSETS		5-SQ	56,458.62	15,914	40,544	11,817	20.93	3.4
CLOUD - 10-YEAR ASSETS		10-SQ	6,897.49	1,094	5,804	749	10.86	7.7
TOTAL ACCOUNT 363.2			370,038.12	81,009	289,030	51,351	13.88	5.6
363.3	COMMUNICATION EQUIPMENT	15-SQ	7,994.29	6,245	1,749	463	5.79	3.8
363.31	COMMUNICATION EQUIPMENT - RF	20-S2	1,700.13	563	1,137	104	6.13	10.9
363.32	COMMUNICATION EQUIPMENT - SUB RF	20-S2	15,033.42	3,825	11,208	975	6.48	11.5
363.33	COMMUNICATION EQUIPMENT - SE	25-R2	6,652.87	2,954	3,699	380	5.71	9.7
363.35	COMMUNICATION EQUIPMENT - OH	20-R2.5	11,886.38	3,632	8,254	899	7.56	9.2
363.36	COMMUNICATION EQUIPMENT - UG	20-R2.5	1,692.22	324	1,368	106	6.24	12.9

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2027 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)	COMPOSITE REMAINING LIFE (8)
364.2 POLES, TOWERS AND FIXTURES - TOWERS	70-R3	24,391.78	10,252	14,140	301	1.24	46.9
364.4 POLES, TOWERS AND FIXTURES - POLES	55-R0.5	1,821,625.96	513,301	1,308,325	28,464	1.56	46.0
364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS	70-S3	153.51	85	68	2	1.15	38.8
364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES	70-R3	35,560.35	21,097	14,463	363	1.02	39.9
365 OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	1,947,221.21	394,639	1,552,582	32,911	1.69	47.2
365.1 OVERHEAD CONDUCTORS AND DEVICES - RF MESH	20-S2	14.34	2	13	1	4.97	17.7
366 UNDERGROUND CONDUIT	70-R3	377,893.80	92,225	285,669	5,088	1.35	56.1
367 UNDERGROUND CONDUCTORS AND DEVICES	56-R2.5	994,823.28	298,939	695,884	15,972	1.61	43.6
368.2 LINE TRANSFORMERS - OVERHEAD	34-SQ	452,029.45	144,913	307,117	13,649	3.02	22.5
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	316,674.34	119,213	197,462	6,623	2.09	29.8
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	46.48	28	18	1	1.21	32.3
369 SERVICES	60-R2	846,971.07	430,315	416,656	9,514	1.12	43.8
370.2 METERS - AMR	15-SQ	40,199.49	19,330	20,869	5,865	14.59	3.6
370.4 METERS - SMART METERS	15-SQ	11,989.99	2,119	9,871	836	6.97	11.8
370.5 METERS - RF MESH AMR	15-SQ	288,937.04	176,040	112,897	18,824	6.51	6.0
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES	40-S3	319.23	235	85	9	2.94	9.0
371.4 AREA LIGHTING FIXTURES	25-L0.5	14,709.81	8,297	6,412	350	2.38	18.3
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	35-L1.5	230,575.61	81,290	149,286	5,546	2.41	26.9
TOTAL DISTRIBUTION PLANT		9,094,016.72	2,744,752	6,349,265	228,441	2.51	27.8
GENERAL PLANT							
387.3 ENERGY STORAGE EQUIPMENT	15-L3	621.59	303	318	43	6.84	7.5
389.4 LAND RIGHTS	75-R4	1.99	0	2	0	5.47	14.6
390.2 STRUCTURES AND IMPROVEMENTS							
BUILDINGS - MAJOR	50-S0.5	351,037.71	118,770	232,268	17,448	4.97	13.3
BUILDINGS - MINOR	45-R3	6,498.85	1,840	4,659	209	3.22	22.3
TOTAL ACCOUNT 390.2		357,536.56	120,610	236,927	17,657	4.94	13.4
390.4 STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30-S1	39,285.63	2,482	36,804	2,084	5.30	17.7
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	24,534.14	13,242	11,292	1,185	4.83	9.5
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	8,942.21	2,353	6,589	668	7.36	10.0
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	10-S3	5,298.01	3,439	1,859	428	8.08	4.3
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10-R1.5	21,848.43	10,977	10,872	2,127	9.74	5.1
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	14-R4	165,289.11	96,905	68,384	8,845	5.35	7.7
392.4 TRANSPORTATION EQUIPMENT -TRAILERS	25-L2	10,385.00	5,912	4,473	325	3.13	13.8
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	15-R3	3,513.76	2,232	1,282	150	4.27	8.5
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	14-S3	1,125.51	474	651	47	4.13	14.0
393 STORES EQUIPMENT	25-SQ	2,226.02	1,194	1,032	89	4.00	11.6
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	9,971.83	1,576	8,396	503	5.04	16.7
394.4 TOOLS AND WORK EQUIPMENT - CONSTRUCTION DEPARTMENT	20-SQ	1,083.68	1,084	0	0	0.00	0.0
394.6 TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	29,940.88	20,133	9,808	1,374	4.59	7.1
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	2,344.35	1,633	712	110	4.71	6.4
395 LABORATORY EQUIPMENT	20-SQ	2,909.88	2,463	447	119	4.10	3.7
396 POWER OPERATED EQUIPMENT	15-S4	1,425.35	1,256	170	53	3.74	3.2
397.1 COMPUTER EQUIPMENT	5-SQ	21,237.53	20,909	328	292	1.1	1.1

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2027
(THOUSANDS OF DOLLARS)

DEPRECIABLE GROUP	(1)	(2)	ORIGINAL COST AS OF JUNE 30, 2027	(3)	BOOK DEPRECIATION RESERVE	(4)	FUTURE ACCRUALS	(5)	CALCULATED ANNUAL ACCRUAL AMOUNT	(6)	ANNUAL ACCRUAL RATE	(7)	COMPOSITE REMAINING LIFE	(8)
397.2 SOFTWARE														
5-YEAR ASSETS		5-SQ	58,655.89		55,790		2,866		2,452		4.18		1.2	
10-YEAR ASSETS		10-SQ	11,350.61		8,911		2,440		979		8.62		2.5	
15-YEAR ASSETS		15-SQ	46,786.14		18,262		28,524		3,014		6.44		9.5	
TOTAL ACCOUNT 397.2			116,792.64		82,962		33,830		6,445		5.52		5.2	
397.27 SOFTWARE - CLOUD														
5-YEAR ASSETS		5-SQ	42,407.84		37,041		5,366		4,270		10.07		1.3	
10-YEAR ASSETS		10-SQ	59,364.15		35,375		23,989		5,388		9.08		4.5	
15-YEAR ASSETS		15-SQ	108,573.62		39,531		69,043		6,941		6.39		9.9	
TOTAL ACCOUNT 397.27			210,345.61		111,947		98,398		16,599		7.89		5.9	
397.3 COMMUNICATION EQUIPMENT		15-SQ	7,958.29		6,182		1,776		353		4.44		5.0	
398 MISCELLANEOUS EQUIPMENT		20-SQ	4,650.14		2,476		2,174		336		7.22		6.5	
TOTAL GENERAL PLANT			1,049,268.14		512,745		536,523		59,822		5.70		9.0	
TOTAL DEPRECIABLE PLANT			20,247,554.98		4,741,901		15,505,654		488,176		2.41		31.8	
NONDEPRECIABLE PLANT														
301 ORGANIZATION			476.25											
302 FRANCHISES AND CONSENTS			147.08											
303.3 MISCELLANEOUS INTANGIBLE PLANT - RF LICENSES			46.96											
350.2 LAND			58,654.69											
360.2 LAND			32,783.66											
389.2 LAND			7,243.45											
TOTAL NONDEPRECIABLE PLANT			99,352.09											
TOTAL UTILITY PLANT			20,346,907.07											
* LIFE SPAN PROCEDURE USED. CURVES SHOWN ARE INTERIM SURVIVOR CURVES.														
** NEW ADDITIONS IN THE FOLLOWING ACCOUNTS WILL USE THE RATE INDICATED.														
														20.00
														20.00
														5.00

OFFICE FURNITURE AND EQUIPMENT - RF MESH AMR COMPUTER EQUIPMENT
OFFICE FURNITURE AND EQUIPMENT - COMPUTERS
TOOLS AND WORK EQUIPMENT - L & S LINE CREWS

- Q. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A. Examples of detailed depreciation calculations by vintage within account at June 30, 2025 are set forth on pages II-7 through II-147 of Exhibit JJS 1; at June 30, 2026 are set forth on pages VII-7 through VII-148 of Exhibit JJS 2; and at June 30, 2027 are set forth on pages II-7 through II-148 of Exhibit JJS 3.

- Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Calculation of Annual and Accrued Depreciation," beginning on page IV-2 of Exhibit JJS 2.

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Balance sheet, in the form available.

A.1. Attachment VI-A provides the requested information.

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at June 30,
Assets and Other Debits
(Thousands of Dollars)

Acct. No.	Title of Account	2022	2023	2024	2025	2026	2027
Utility Plant							
101	Plant in service	\$ 12,319,943	\$ 12,446,732	\$ 12,891,450	\$ 12,998,086	\$ 14,481,259	\$ 16,240,465
103	Experimental Electric Plant Unclassified	6	6	6		0	0
105	Plant held for future use	24,121	24,175	24,132	19,928	19,928	19,928
106	Completed construction not classified	2,437,202	3,170,090	3,527,447	4,240,999	4,207,989	4,207,989
107	Construction work in progress	709,105	649,700	821,103	1,182,193	1,432,102	1,705,443
	Gross utility plant	15,490,377	16,290,703	17,264,138	18,441,206	20,141,278	22,173,825
108	Accumulated provision for depreciation	(3,272,374)	(3,544,659)	(3,801,934)	(4,077,462)	(4,603,527)	(5,071,802)
111	Accumulated provision for amortization	(83,901)	(113,306)	(148,279)	277	(37,671)	(69,173)
	Net utility plant	12,134,102	12,632,738	13,313,925	14,364,021	15,500,080	17,032,850
Other Property and Investments							
121	Nonutility property	16,491	16,493	16,493	20,249	18,556	18,556
122	Accumulated provision for depreciation of nonutility property	(819)	(841)	(863)	(886)	(20)	(20)
	Net nonutility property	15,672	15,652	15,630	19,363	18,536	18,536
123	Investment in associated companies	1	0	0	0	0	0
123.1	Investment in subsidiary companies	169,527	3,942	501,980	447	0	0
124	Other investments	0	0	0	0	0	0
128	Other special funds	76,395	0	0	0	0	0
	Total Other Property and Investments	261,595	19,594	517,610	19,810	18,536	18,536
Current and Accrued Assets							
131	Cash	2,681	2,280	4,501	13,580	0	0
132	Interest special deposits	0	0	0	0	0	0
134	Other special deposits	270	270	270	0	0	0
135	Working funds	0	0	0	4	0	0
136	Temporary cash investments	24,039	20,027	8,014	917	28,624	33,922
	Notes and accounts receivable						
141	Notes receivable	0	0	0	0	0	0
142	Customer accounts receivable	349,188	484,010	426,769	441,012	415,616	457,442
143	Other accounts receivable	48,169	58,466	52,738	45,886	21,269	36,739
144	Accumulated provision for uncollectible accounts-credit	(36,570)	(43,195)	(50,162)	(43,590)	(39,303)	(39,303)
	Total notes and accounts receivable	360,787	499,281	429,345	443,308	397,582	454,878
145	Notes receivable from associated companies	0	0	0	0	629,448	56,068
146	Accounts receivable from associated companies	779	11,688	151	7,591	0	0
	Materials and supplies						
154	Plant materials and operating supplies	58,334	78,319	99,145	108,384	100,823	100,823
158	Allowances and Environmental Credits	0	0	2,192	3	3	3
163	Stores expense undistributed	7,411	11,634	11,203	7,437	8,466	8,466
	Total materials and supplies	65,745	89,953	112,540	115,824	109,292	109,292
165	Prepayments	\$ 53,541	\$ 56,025	\$ 94,470	\$ 82,600	\$ 108,369	\$ 103,510
	Other current and accrued assets						
171	Interest and dividends receivable	49	79	82	157	157	157
172	Rents receivable	12,689	12,188	13,820	11,479	11,479	11,479
173	Accrued utility revenues	126,148	108,669	112,856	130,423	126,846	127,474
174	Miscellaneous current and accrued assets	21,310	17,468	20,148	33,489	33,592	33,592
190	Accumulated deferred income taxes (current)						
	Total other current and accrued assets	160,196	138,404	146,906	175,548	172,074	172,702
	Total Current and Accrued Assets	668,038	817,928	796,197	839,372	1,445,389	930,372
Deferred Debits							
181	Unamortized debt expense	31,039	40,908	44,627	42,585	\$ 51,530	\$ 54,551
182.3	Other regulatory assets	252,402	413,455	533,751	611,614	817,426	862,825
183	Preliminary survey and investigation charges	73	153	153	153	153	153
184	Clearing accounts	133	1,327	2,648	359	359	359
185	Temporary facilities	339	405	270	330	0	0
186	Miscellaneous deferred debits	2,252	2,542	7,364	3,024	103,059	103,059
189	Unamortized loss on reacquired debt	3,074	3,968	3,287	2,748	2,209	1,745
190	Accumulated deferred income taxes (noncurrent)	374,880	352,140	371,775	372,863	370,618	372,338
	Total Deferred Debits	664,192	814,898	963,875	1,033,676	1,345,354	1,395,030
	Total Assets and Other Debits	\$ 13,727,927	\$ 14,285,158	\$ 15,591,607	\$ 16,256,879	\$ 18,309,359	\$ 19,376,788

PPL ELECTRIC UTILITIES CORPORATION

Balance Sheet at June 30,
Liabilities and Other Credits
(Thousands of Dollars)

Acct. No.	Title of Account	2022	2023	2024	2025	2026	2027
Proprietary Capital							
201	Common stock issued	\$ 363,833	\$ 363,833	\$ 363,833	\$ 363,833	\$ 365,678	\$ 367,509
204	Preferred stock issued	0	0	0	0	0	0
207	Premium on capital stock	0	0	0	0	0	0
211	Miscellaneous paid-in capital	4,194,897	4,264,897	4,726,659	4,574,251	5,617,960	5,817,960
214	Capital stock expense	(6,283)	(6,283)	(6,283)	(6,283)	0	0
215.1	Appropriated retained earnings - amortization reserve - Fede	0	0	0	0	0	0
216	Unappropriated retained earnings	1,222,000	1,398,468	1,626,893	1,835,170	2,045,931	2,346,500
216.1	Unappropriated undistributed subsidiary earnings	3,831	4,667	20,205	32,672	0	0
217	Reacquired capital stock	0	0	0	0	0	0
219	Other comprehensive income	0	0	0	0	0	0
	Total Proprietary Capital	<u>\$ 5,778,278</u>	<u>\$ 6,025,582</u>	<u>\$ 6,731,307</u>	<u>\$ 6,799,643</u>	<u>\$ 8,029,569</u>	<u>\$ 8,531,969</u>
Long-Term Debt							
221	Bonds	4,538,750	4,738,750	5,298,750	5,298,750	6,298,750	6,690,500
224	Other long-term debt	0	0	0	0	0	0
225	Unamortized premium on long-term debt	0	0	0	0	0	0
226	Unamortized discount on long-term debt-debit	<u>(21,984)</u>	<u>(42,432)</u>	<u>(42,308)</u>	<u>(40,869)</u>	<u>(39,362)</u>	<u>(37,781)</u>
		4,516,766	4,696,318	5,256,442	5,257,881	6,259,388	6,652,719
	Less amount due within one year						
221	Bonds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Long-Term Debt	<u>4,516,766</u>	<u>4,696,318</u>	<u>5,256,442</u>	<u>5,257,881</u>	<u>6,259,388</u>	<u>6,652,719</u>
Other Noncurrent Liabilities							
227	Obligations under capital leases (noncurrent)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current and Accrued Liabilities							
224	Long-term debt due within one year-other	0	0	0	0	0	0
231	Notes payable	0	129,827	0	384,350	0	0
232	Accounts payable	427,592	388,837	467,500	501,545	487,285	498,400
234	Accounts payable to associated companies	27,332	28,065	26,211	58,358	0	0
235	Customer deposits	3,769	3,844	5,897	6,554	58,490	58,414
236	Taxes accrued	8,053	0	10,227	698	6,554	6,554
237	Interest accrued	35,422	57,004	58,278	54,839	(7,520)	(3,656)
238	Dividends declared	0	0	0	0	71,318	80,260
240	Matured interest	0	0	0	0	0	0
241	Tax collections payable	5,520	1,007	878	1,229	0	0
242	Miscellaneous current and accrued liabilities	117,069	64,813	60,338	51,156	1,330	1,332
243	Obligations under capital-leases - current	0	0	0	0	102,611	102,621
283	Accumulated deferred income taxes-other (current)	0	0	0	0	0	0
	Total Current and Accrued Liabilities	<u>624,757</u>	<u>673,397</u>	<u>629,329</u>	<u>1,058,729</u>	<u>720,068</u>	<u>743,925</u>
Deferred Credits							
228.3	Accumulated provision for pensions and benefits	\$ 70,659	\$ 83,302	\$ 87,705	\$ 113,454	\$ 45,800	\$ 45,800
229	Accumulated provision for rate refunds	0	0	0	0	0	0
252	Customer advances for construction	118	118	118	0	0	0
253	Other deferred credits	31,038	27,156	25,454	64,729	72,582	74,701
254	Other regulatory liabilities	582,942	857,281	838,835	782,831	876,443	872,615
255	Accumulated deferred investment tax credits	241	223	266	325	295	265
281	Accumulated deferred income taxes - accelerated amortization property	0	0	0	0	0	0
282	Accumulated deferred income taxes - other property	1,963,949	1,811,910	1,883,894	2,019,115	2,146,502	2,298,553
	Total accumulated deferred income-taxes - other property	<u>1,963,949</u>	<u>1,811,910</u>	<u>1,883,894</u>	<u>2,019,115</u>	<u>2,146,502</u>	<u>2,298,553</u>
283	Accumulated deferred income taxes - other (noncurrent)	159,179	109,871	138,257	160,172	158,712	156,241
	Total Deferred Credits	<u>2,808,126</u>	<u>2,889,861</u>	<u>2,974,529</u>	<u>3,140,626</u>	<u>3,300,334</u>	<u>3,448,175</u>
	Total Liabilities and Other Credits	<u>\$ 13,727,927</u>	<u>\$ 14,285,158</u>	<u>\$ 15,591,607</u>	<u>\$ 16,256,879</u>	<u>\$ 18,309,359</u>	<u>\$ 19,376,788</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Statement of income, in the form available.

A.1. Attachment VI-B provides the requested statements of income for the twelve months ended June 30, 2022, 2023, 2024, 2025, 2026, and 2027.

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income
Twelve Months Ended June 30,
(Thousands of Dollars)

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>OPERATING REVENUES</u>	\$ 2,896,942	\$ 3,382,020	\$ 3,141,323	\$ 3,233,934	\$ 3,402,590	\$ 3,463,885
<u>OPERATING EXPENSE</u>						
401 - 402 Total Operation & Maintenance Expense	1,581,316	1,940,357	1,610,479	1,663,841	1,693,699	1,778,304
403 - 405 Depreciation Expense and Amortization of Electric Plant Acquisition Adjustments	411,513	416,984	415,515	415,992	426,017	468,275
407 Regulatory Debits (Credits), net	(47,419)	0	0	2,094	7,565	11,007
408.1 Taxes Other Than Income Taxes	135,716	159,050	148,247	148,875	161,814	162,324
411.6/411.7 (Gains)/Losses From Disposition of Utility Plant	0	0	0	0	0	0
Total Operating Expenses Prior to Federal & State Income Taxes	<u>2,081,126</u>	<u>2,516,391</u>	<u>2,174,241</u>	<u>2,230,802</u>	<u>2,289,095</u>	<u>2,419,910</u>
Operating Income Prior to Federal & State Income Taxes	<u>815,816</u>	<u>865,629</u>	<u>967,082</u>	<u>1,003,132</u>	<u>1,113,495</u>	<u>1,043,975</u>
<u>FEDERAL AND STATE INCOME TAXES</u>						
409.1 Federal Income Taxes	76,252	66,242	90,484	45,828	61,394	23,698
State Income Taxes	27,615	21,341	30,959	11,718	16,727	223
410.1 & 411.1 Deferred Federal Income Taxes - Net	309,468	404,024	360,425	425,577	91,170	109,938
Deferred State Income Taxes - Net	(235,905)	(325,356)	(298,580)	(300,213)	33,341	36,227
411.4 Investment Tax Credit Adjustments						
Deferrals						
Amortization - Credit	(17)	(18)	43	60	(31)	(31)
Total Federal & State Income Taxes	<u>177,413</u>	<u>166,233</u>	<u>183,331</u>	<u>182,970</u>	<u>202,601</u>	<u>170,055</u>
Operating Income After Federal & State Income Taxes	<u>\$ 638,403</u>	<u>\$ 699,396</u>	<u>\$ 783,751</u>	<u>\$ 820,162</u>	<u>\$ 910,894</u>	<u>\$ 873,920</u>

PPL ELECTRIC UTILITIES CORPORATION

Statement of Income
Twelve Months Ended June 30,
(Thousands of Dollars)

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>OTHER INCOME AND DEDUCTIONS</u>						
Other Income						
415 Merchandising Income	\$ -	\$ -	\$ -	\$ -	0	0
416,417 Merchandising Expense	-	-	-	-	0	0
418.0 Non-Utility Operating Income (Loss)	(24)	(24)	(24)	(24)	0	0
418.1 Equity in Earnings of Subsidiary Companies	6,976	836	15,538	12,467	0	0
419.0 Interest & Dividend Income	1,197	7,041	5,218	8,114	11,293	15,411
419.1 Allowance for Other Funds Used					28,890	33,548
During Construction	20,192	18,809	19,491	27,747		
421.1 Gain on Disposition of Property	143	-	-	-	0	0
421 Other Misc. Non-Operating Income	101	52	2,559	-	12316	5420
Total Other Income	<u>28,585</u>	<u>26,714</u>	<u>42,782</u>	<u>48,304</u>	<u>52,499</u>	<u>54,379</u>
Other Income Deductions						
421.2 Loss on Disposition of Property	0	638	0	1,960	0	0
426 Miscellaneous	7,754	11,746	6,550	5,667	2,648	2,625
Total Other Income Deductions	<u>7,754</u>	<u>12,384</u>	<u>6,550</u>	<u>7,627</u>	<u>2,648</u>	<u>2,625</u>
Taxes Applicable to Other Income Deductions						
408.2 Taxes Other Than Income Taxes	75	27	82	201	0	0
409.2 Federal Income Tax	124	(610)	1,745	2,203	4,570	4,053
State Income Tax	(2,886)	(1,458)	671	(1,976)	1,847	1,529
410.2 & 411.2						
Deferred Federal Income Taxes - Net	800	1,742	3,316	1,556	0	0
Deferred State Income Taxes - Net	(806)	(1,853)	(6,957)	(2,901)	0	0
Total Taxes Applicable to Other Income Deduction	<u>(2,693)</u>	<u>(2,152)</u>	<u>(1,143)</u>	<u>(917)</u>	<u>6,417</u>	<u>5,582</u>
Income Before Interest Charges	<u>661,927</u>	<u>715,878</u>	<u>821,126</u>	<u>861,756</u>	<u>954,328</u>	<u>920,092</u>
<u>INTEREST CHARGES</u>						
427 Interest on Long-term Debt	155,156	200,074	229,946	245,969	277,721	312,043
428 Amortization of Debt Discount & Expense	1,634	3,617	3,289	3,481	3,811	4,185
428.1 Amortization of Loss on Reacquired Debt	2,087	797	681	539	539	465
429 Amortization of Premium on Debt-Credit	0	0	0	0	0	0
430 Interest on Debt to Associated Companies	141	0	0	0	0	0
431 Other Interest Expense	1,878	3,935	7,619	4,224	2,772	0
432 Allowance for Borrowed Funds Used					(13,270)	(13,444)
During Construction	(6,318)	(6,850)	(9,073)	(11,302)	0	0
Net Interest Charges	<u>154,578</u>	<u>201,573</u>	<u>232,462</u>	<u>242,911</u>	<u>271,573</u>	<u>303,249</u>
NET INCOME	<u>\$ 507,349</u>	<u>\$ 514,305</u>	<u>\$ 588,664</u>	<u>\$ 618,845</u>	<u>\$ 682,755</u>	<u>\$ 616,843</u>

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Plant in service

A.1. Attachment VI-C provides PPL Electric's plant in service balances by account as of June 30, 2024 and June 30, 2025. Plant in service balances by account as of June 30, 2026 and June 30, 2027 are provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service

June 30

(Thousands of Dollars)

<u>Intangible</u>		2024	2025
301.0	Organization	\$ 476	\$ 476
302.0	Franchises and Consents	147	147
303.2	Misc Intangible Plant - Computer Software	112,618	(28)
303.210	Intang Comp SW (10 Year)	17,814	-
303.215	Intang Comp SW (15 Year)	59,645	-
303.3	Misc Intangible	47	47
303.6	RF Mesh AMR SW (5 Year)	17	-
303.8	Intang SW Cloud (5 Year)	49,068	-
303.810	Intang SW Cloud (10 Year)	59,364	-
303.815	Intang SW Cloud (15 Year)	108,574	-
Subtotal - Intangible		<u>407,771</u>	<u>642</u>
<u>Transmission</u>			
350.2	Land	45,891	49,941
350.4	Land Rights	247,877	258,785
351.1	351.1 Computer Hardware	-	14,255
351.205	351.205 Computer Software (5 Year)	-	30,062
351.210	351.210 Computer Software (10 Year)	-	6,464
351.3	351.3 Communication Equipment	-	1,054
351.31	351.31 Communication Equipment OH	-	211,046
351.32	351.32 Communication Equipment SE	-	25,547
351.33	351.33 Communication Equipment UG	-	197
352.0	Structures and Improvements	260,983	286,776
353.0	Station Equipment	2,641,184	2,773,748
354.0	Towers and Fixtures	2,717,271	2,826,678
354.2	Clearing Land and R/W - Towers	11,304	11,304
355.0	Poles and Fixtures	331,006	371,682
355.2	Clearing Land and R/W - Poles	12,572	12,572
356.0	Overhead Conductors and Devices	1,671,210	1,667,300
357.0	Underground Conduit	31,802	31,718
358.0	Underground Conductor and Devices	112,051	112,343
359.0	Roads and Trails	6,572	6,572
Subtotal - Transmission		<u>8,089,723</u>	<u>8,698,044</u>

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
June 30
(Thousands of Dollars)

<u>Distribution</u>		<u>2024</u>	<u>2025</u>
360.2	Land	19,452	22,311
360.4	Land Rights	80,705	80,687
361.0	Structures and Improvements	62,330	62,832
362.0	Station Equipment	833,763	865,858
362.1	Station Equipment-RF Mesh	15,033	-
363.0	Energy Storage Equipment	622	6
363.1	Computer Hardware	-	21,343
363.15	Computer Hardware SCADA	-	14,699
363.205	Computer Software (5 Yr)	-	18,249
363.205	Computer Software (5 Yr) IT proforma	-	-
363.210	Computer Software (10 Yr)	-	-
363.210	Computer Software (10 Yr) IT proforma	-	-
363.215	Computer Software (15 Yr)	-	12,861
363.215	Computer Software (15 Yr) IT proforma	-	-
363.225	Computer SW Cloud (5 Yr)	-	1,497
363.230	Computer SW Cloud (10 Yr)	-	-
363.3	Communication Equipment	-	7,994
363.31	Communication Equipment RF	-	1,700
363.32	Communication Equip Sub RF	-	15,033
363.33	Communication Equipment SE	-	6,653
363.35	Communication Equipment OH	-	11,879
363.36	Communication Equipment UG	-	1,692
364.2	Towers and Fixtures	22,754	23,110
364.4	Poles and Fixtures	1,464,155	1,560,084
364.6	Clearing Land and R/W - Towers	154	154
364.8	Clearing Land and R/W - Poles	36,143	35,636
365.0	Overhead Conductors and Devices	1,500,633	1,596,500
365.1	Overhead Conductors-RF Mesh	1,714	14
366.0	Underground Conduit	281,847	300,258
367.0	Underground Conductor and Devices	794,665	832,020
368.2	Transformers - Overhead Type	381,061	395,675
368.4	Transformers - Submersible or Pad Mounted	268,958	290,712
368.6	Transformers - Non-Network Housing	44	56
369.0	Services	796,685	813,296
370.2	Meters - AMR	40,199	40,199
370.4	Meters - Smart Meters	2,691	11,990
370.5	RF Mesh AMRs	283,188	287,463
371.2	Installations on Customers Premises	319	319
371.4	Area Lighting Fixtures	12,569	13,129
373.2	Street Lighting and Signal Systems	178,675	192,199
	Subtotal - Distribution	<u>7,078,358</u>	<u>7,538,110</u>

PPL ELECTRIC UTILITIES CORPORATION

Electric Plant in Service
June 30
(Thousands of Dollars)

General Plant	2024	2025
387.3 Energy storage equipment	-	622
389.2 Land	9,492	7,243
389.4 Land Rights	2	2
390.2 Buildings	440,438	345,373
390.4 Air Conditioning Equip	57,036	36,672
391.1 RF Mesh AMR Comp Equip	2,408	1,535
391.2 Office Furniture	25,518	23,540
391.4 Mechanical Equip	4,403	4,276
391.6 Computer Equipment - General	62,060	-
392.1 Automobiles	5,410	5,432
392.2 Light Trucks	21,138	20,793
392.3 Heavy Trucks	128,441	127,507
392.4 Trailers	10,382	10,385
392.5 Large Tankers/Tractors	2,215	2,976
392.6 Large Crane Trucks	474	474
393.0 Stores Equipment	2,708	2,543
394.0 Tools - Dist Line Crews	3,024	2,471
394.2 Tools	6,942	9,532
394.4 Construction Department	1,084	1,084
394.6 Tools - Other	30,043	30,647
394.8 Tools - Garage	2,296	2,355
395.0 Laboratory Equipment	3,898	3,848
396.0 Power Operated Equipment	1,425	1,425
397.0 Communication Equipment	16,973	-
397.1 Computer Equipment	-	21,238
397.205 Software (5 Yr)	-	58,684
397.205 Software (5 Yr) IT proforma	-	-
397.210 Software (10Yr)	-	11,351
397.210 Software (10Yr) IT proforma	-	-
397.215 Software (15 Yr)	-	46,786
397.215 Software (15 Yr) IT proforma	-	-
397.2705 Software Cloud (5Year)	-	42,408
397.2710 Software Cloud(10Year)	-	59,364
397.2715 Software Cloud(15Year)	-	108,574
397.3 Communication Equip	-	7,958
398.0 Miscellaneous Equipment	5,234	5,192
Subtotal - General Plant	843,045	1,002,288
Total	\$ 16,418,897	\$ 17,239,085
 <u>SUMMARY</u>		
Intangible	\$ 407,771	\$ 642
Transmission	8,089,723	8,698,044
Distribution	7,078,358	7,538,110
General Plant	843,045	1,002,288
	\$ 16,418,897	\$ 17,239,085

Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Accumulated depreciation

A.1. Attachment VI-D provides PPL Electric's accumulated depreciation by account as of June 30, 2024 and June 30, 2025. Accumulated depreciation as of June 30, 2026 and June 30, 2027 are provided in Attachment V-A-3.

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization

June 30

(Thousands of Dollars)

<u>Intangible</u>		2024	2025
		Non-Depreciable	Non-Depreciable
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.2	Misc Intangible Plant - Computer Software	\$ 57,562	\$ -
303.210	Intang Comp SW (10 Year)	14,467	\$ -
303.215	Intang Comp SW (15 Year)	13,367	\$ -
303.3	Misc Intangible	-	\$ -
303.4	Misc Intangible Plant - Other	-	\$ -
303.5	Misc Intangible Plant - Computer Software - SM	-	\$ -
303.6	RF Mesh AMR SW (5 Year)	11	\$ -
303.8	Intang SW Cloud (5 Year)	1,213	\$ -
303.810	Intang SW Cloud (10 Year)	445	\$ -
303.815	Intang SW Cloud (15 Year)	5,060	\$ -
	Subtotal - Intangible	92,126	-
<u>Transmission</u>			
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	\$ 66,267	\$ 69,186
351.1	Computer Hardware	-	5,052
351.205	Computer Software (5 Year)	-	15,799
351.210	Computer Software (10 Year)	-	4,785
351.3	Communication Equipment	-	1,042
351.31	Communication Equipment OH	-	30,585
351.32	Communication Equipment SE	-	5,666
351.33	Communication Equipment UG	-	26
352.0	Structures and Improvements	33,401	37,907
353.0	Station Equipment	405,374	464,885
354.0	Towers and Fixtures	347,027	361,749
354.2	Clearing Land and R/W - Towers	7,718	7,799
355.0	Poles and Fixtures	1,520	5,986
355.2	Clearing Land and R/W - Poles	5,261	5,384
356.0	Overhead Conductors and Devices	214,123	199,750
357.0	Underground Conduit	6,619	7,097
358.0	Underground Conductor and Devices	25,608	27,549
359.0	Roads and Trails	3,787	3,849
	Subtotal - Transmission	1,116,706	1,254,097

PPL ELECTRIC UTILITIES CORPORATION

Accumulated Depreciation and Amortization
June 30
(Thousands of Dollars)

<u>Distribution</u>		2024	2025
		Non-Depreciable	Non-Depreciable
360.2	Land		
360.4	Land Rights	\$ 39,360	\$ 40,079
361.0	Structures and Improvements	18,737	19,639
362.0	Station Equipment	211,047	220,093
362.1	Station Equipment-RF	1,568	-
363.0	Energy Storage Equipment	183	2
363.1	Computer Hardware	-	12,103
363.15	Computer Hardware SCADA	-	3,412
363.205	Computer Software (5 Yr)	-	11,397
363.215	Computer Software (15 Yr)	-	1,698
363.225	Computer SW Cloud (5 Yr)	-	583
363.3	Communication Equipment	-	5,314
363.31	Communication Equipment RF	-	349
363.32	Communication Equip Sub RF	-	1,835
363.33	Communication Equipment SE	-	2,054
363.35	Communication Equipment OH	-	1,530
363.36	Communication Equipment UG	-	107
364.2	Towers and Fixtures	9,398	9,697
364.4	Poles and Fixtures	456,042	462,946
364.6	Clearing Land and R/W - Towers	80	82
364.8	Clearing Land and R/W - Poles	20,991	20,834
365.0	Overhead Conductors and Devices	356,200	359,334
365.1	Overhead Conductors-RF Mesh	289	-
366.0	Underground Conduit	81,107	84,647
367.0	Underground Conductor and Devices	267,030	278,170
368.2	Transformers - Overhead Type	131,027	134,892
368.4	Transformers - Submersible or Pad Mounted	106,273	110,035
368.6	Transformers - Non-Network Housing	40	34
369.0	Services	406,170	413,103
370.0	Meters	(10)	-
370.2	AMR Meters	5,015	7,652
370.4	Meters - Smart Grid	295	444
370.5	RF Mesh AMRs	117,214	136,817
371.2	Installations on Customers Premises	204	214
371.4	Area Lighting Fixtures	7,109	7,434
373.2	Street Lighting and Signal Systems	69,475	72,971
387.3	Energy storage equipment	-	215
	Subtotal - Distribution	\$ 2,304,844	\$ 2,419,716

PPL ELECTRIC UTILITIES CORPORATION

Attachment VI-D

Page 3 of 3

Accumulated Depreciation and Amortization

June 30

(Thousands of Dollars)

<u>General Plant</u>		2024	2025
389.4	Land and Land Rights	\$ -	\$ 0
390.2	Structures and Improvements - Buildings	183,400	90,747
390.4	Structures and Improvements - Air Cond. Equip	21,541	431
391.1	RF Mesh AMR Comp Equip	2,407	1,535
391.2	Office Furniture and Equipment - Furniture	13,368	11,803
391.4	Office Furniture and Equipment - Mech Equip	1,907	1,880
391.6	Computer Equipment - General	29,353	-
392.1	Transportation Equipment - 5 years	4,155	4,388
392.2	Transportation Equipment - 8 years	12,630	13,482
392.3	Transportation Equipment - 10 years	78,430	84,589
392.4	Transportation Equipment - Trailers	4,918	5,228
392.5	Transportation Equipment - 15 years	1,752	1,943
392.6	Transportation Equipment - 20 years	463	467
393.0	Stores Equipment	1,371	1,328
394.0	Tools & Work Equipment - L&S Line Crews	2,678	2,279
394.2	Tools/EU	314	594
394.4	Tools & Work Equipment - Const Dept	871	925
394.6	Tools & Work Equipment - Other	16,892	18,014
394.8	Transportation Equipment - Garage Equipment	1,289	1,398
395.0	Laboratory Equipment	2,984	3,130
396.0	Power Operated Equipment	988	1,065
397.0	Communication Equipment	10,721	-
397.1	Computer Equipment	-	15,884
397.205	Software (5 Yr)	-	42,052
397.210	Software (10Yr)	-	6,952
397.215	Software (15 Yr)	-	12,236
397.2705	Software Cloud (5Year)	-	25,070
397.2710	Software Cloud(10Year)	-	24,595
397.2715	Software Cloud(15Year)	-	25,655
397.3	Communication Equip	-	5,463
398.0	Miscellaneous Equipment	2,025	2,251
Subtotal - General Plant		<u>394,457</u>	<u>405,382</u>
Total - Accumulated Depreciation		<u>\$ 3,908,132</u>	<u>\$ 4,079,195</u>
 <u>SUMMARY - Accumulated Depreciation and Amortization</u>			
Intangible		\$ 92,126	\$ -
Transmission		1,116,706	1,254,097
Distribution		2,304,844	2,419,716
General Plant		<u>394,457</u>	<u>405,382</u>
Total - Accumulated Depreciation and Amortization		<u>\$ 3,908,132</u>	<u>\$ 4,079,195</u>