BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2
Witness: Bickey Rimal

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2

DISTRIBUTION FUNCTIONALIZATION & CLASSIFICATION STUDIES

FUNCTIONAL AND ALLOCATION STUDIES – INDEX

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-2

SECTION I
FUNCTIONAL STUDIES

DISTRIBUTION PRIMARY SECONDARY SPLIT & MINIMUM SYSTEM STUDY

The below exhibit provide the results of special studies used to functionalize and classify PPL Electric's distribution plant.

Distribution plant is functionalized into the following categories:

- Substations
- Poles Towers & Fixtures – Primary and Secondary
- Overhead Lines – Primary and Secondary
- Underground Lines – Primary and Secondary
- Underground Conduits – Primary and Secondary
- Line transformers
- Services
- Meters
- Area Lighting
- Street Lighting

In order to split some accounts between primary and secondary, a primary secondary split study is conducted to sub-functionalize distribution plant between those two voltage categories.

The plant balances for both the primary and secondary system are then classified into demand and customer components based on a "minimum size system" study.

Distribution Plant - Functionalization

Land and Land Rights (Account 360)

Land and Land Rights is functionalized based on the total functionalization of distribution plant.

Structures and Improvements & Substations (Accounts 361 and 362)

The costs associated with Structures and Improvements (361) and Substations (362) are functionalized as primary distribution plant and allocated on a demand basis.

Poles, Towers and Fixtures (Account 364)

Account 364 is segmented into primary and secondary functions based on plant account retirement units. However, there are a few poles and associated attachments that cannot be categorized directly as primary or secondary. For example, there are investments in 40-foot poles that are categorized as "split", which can be assigned to either the primary or secondary function. The assignment for these types of poles is based on the ratio of investment in overhead conductors assigned to the primary and secondary functions. See details regarding the functionalization of Overhead Conductors and Devices (Account 365) for the development of this ratio. The attachments associated with wooden poles are assigned to the primary and secondary functions based on the number of poles assigned to each function. The number of poles used to segment the primary function is doubled to reflect the fact that primary poles require twice the investment in attachments.

The remaining investment in Account 364 (hardware and devices, guys, anchors, etc.) is assigned to the primary and secondary functions based on ratio developed from the steps above.

Overhead Conductors and Devices (Account 365)

Overhead conductors were functionalized between primary and secondary voltages by utilizing length of conductors and the replacement costs of conductors serving primary versus secondary distribution systems. Using PPL Electric's asset management system, the length of conductors carrying primary versus secondary voltage was obtained. For each conductor type, the length of the conductor was multiplied by the replacement cost of that conductor to obtain the total cost of that conductor type. For conductor types that are no longer used, a replacement conductor was identified, and the cost of that replacement conductor was used in the analysis. Using the total costs of all conductors by voltage, the ratio of primary conductors to secondary conductors was calculated.

Underground Conductors and Devices (Account 367)

Similar to Overhead conductors, underground conductors were functionalized between primary and secondary voltages by utilizing length of conductors and the replacement costs of conductors serving primary versus secondary distribution systems.

Underground Conduit (Account 366)

The functionalization of Underground Conduit (Account 366) is based on the

functionalization of underground conductor. Accordingly, the same percentages of primary and secondary was applied to underground conduits.

Line Transformers (Account 368)

The investment in Line Transformers (Account 368) is considered to be a 100% secondary function.

Services (Account 369)

The investment in Services (Account 369) is considered to be a 100% secondary function.

Area Lighting (Account 371)

The investment in area lighting is considered to be a 100% secondary function.

Street Lighting (Account 373)

The investment in street lighting is considered to be a 100% secondary function.

Distribution Plant - Classification Minimum Size System Study

A "minimum size system" study was conducted to determine the demand and customer components of the primary and secondary voltage level distribution plant accounts. The "minimum size" method, which is described in the NARUC Cost Allocation Manual, was used as a guide in the preparation of this study.

The study involved the determination of the current cost of the "minimum size" plant investment (poles, conductors, cables, and line transformers) that is necessary to provide reliable electric service to customers.

Poles, Towers & Fixtures (Account 364)

The Primary and Secondary Analysis for poles described above provided the total cost and total count of primary and secondary poles. This total count of primary poles was multiplied by the embedded cost of a minimum sized primary pole to calculate the minimum system cost of primary poles. This was then compared to the total embedded cost of primary poles to determine the portion of primary poles that is customer related and demand related. A similar analysis was conducted for secondary poles.

Overhead Conductors and Devices (Account 365)

The Primary and Secondary Analysis for overhead conductors described above provided the total cost and total circuit miles of primary and secondary conductors. A hypothetical minimum system replacement cost was calculated by taking the total circuit feet of overhead conductor associated with the primary system and multiplying it by the replacement cost of the minimum sized primary overhead conductor. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and demand related costs for primary overhead conductors. A similar analysis was conducted for secondary overhead conductors.

Underground Conduit (Account 366)

This account is assigned the same customer/demand ratio as Underground Conductors (Account 367).

Underground Conductors (Account 367)

The Primary and Secondary Analysis for underground conductors described above provided the total cost and total circuit miles of primary and secondary conductors. A hypothetical minimum system replacement cost was calculated by taking the total

circuit feet of underground conductor associated with the primary system and multiplying it by the replacement cost of the minimum sized primary underground conductor. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and demand related costs for primary underground conductors. A similar analysis was conducted for secondary underground conductors.

Line Transformers (Account 368)

Using PPL Electric's asset management system, the count of line transformer by type (overhead, pad-mounted, sub-surface, etc.) was obtained. For each transformer type, the number of transformers was multiplied by the replacement cost of that transformer type to obtain the total cost associated with that transformer type. For transformer types that are no longer used, a replacement transformer was identified, and the cost of that replacement transformer was used in the analysis. A hypothetical minimum system replacement cost was calculated by multiplying the total count of line transformers by the replacement cost of the minimum sized transformer. The minimum system replacement cost was then compared to the total system replacement costs to arrive at the customer related and demand related costs for line transformers.

Operation & Maintenance Expense

The process of functionalizing distribution operation & maintenance ("O&M") expense begins with the proration of Supervision and Engineering (Accounts 580 and 590) expense to the other distribution O&M accounts based on the ratio of the labor component of each account to the total distribution labor cost. After prorating the Supervision and Engineering expense, the other O&M accounts are functionalized and classified based on the functionalization of the corresponding distribution plant accounts.

The following tables provide details on this process, first showing the split of distribution accounts between primary and secondary and then the development of the minimum system study.

PPL Electric Utilities
Allocated Cost of Service Study
Primary Secondary Sub-Functionalization Study
Pole Analysis

Line No.			
1	**Poles - Account 364**		
2	Primary Cost	$	855,108,408
3	Secondary Cost	$	312,278,958
4	Total Cost	$	1,167,387,366
5	Primary (%)		73%
6	Secondary (%)		27%

PPL Electric Utilities
Allocated Cost of Service Study
Primary Secondary Sub-Functionalization Study
Conductor Analysis

Line No.			
1	**Overhead Conductors - Account 365**		
2	Primary Cost	$	679,057,269
3	Secondary Cost	$	269,635,555
4	Total Cost	$	948,692,824
5	Primary (%)		72%
6	Secondary (%)		28%

7	**Underground Conductors & Conduit - Account 367 & 366**		
8	Primary Cost	$	858,088,751
9	Secondary Cost	$	39,338,181
10	Total Cost	$	897,426,932
11	Primary (%)		96%
12	Secondary (%)		4%

PPL Electric Utilities
Allocated Cost of Service Study
Minimum System Study
Pole Minimum System Analysis

Line No.	Poles - Account 364		
1	Total Pole Cost	$	1,167,387,366
2	Primary Poles	$	855,108,408
3	Primary Poles (# of poles)		558,055
4	Minimum Cost (Cost of 40 foot pole)	$	934
5	Minimum Cost to Provide Primary (line 4 * line 5)	$	521,359,795
6	Customer - Poles (line 6 / line 2)		60.97%
7	Demand - Poles		39.03%
8	Secondary Poles	$	312,278,958
9	Secondary Poles (# of poles)		346,894
10	Minimum Cost (Cost of 35 foot pole)	$	720
11	Minimum Cost to Provide Secondary (line 11 * line 12)	$	249,684,941
12	Customer - Poles (line 13 / line 9)		79.96%
13	Demand - Poles		20.04%

PPL Electric Utilities
Allocated Cost of Service Study
Minimum System Study
Conductor Minimum System Analysis

Line No.			
1	**Overhead Conductors - Account 365**		
2	Total Cost of Overhead Conductors	$	948,692,824
3	Primary Conductor	$	679,057,269
4	Total Circuit Feet of OH Primary Conductors		148,832,142
5	Minimum Conductor Cost Per 100 Feet - OH (1/0 AL + Neutral)	$	206
6	Minimum Cost to Provide Primary (line 4 * line 5)	$	306,415,614
7	Customer - O/H		45.1%
8	Demand - O/H		54.9%
9	Secondary Conductor	$	269,635,555
10	Total Circuit Feet of OH Secondary Conductors		44,308,348
11	Minimum Conductor Cost Per 100 Feet - OH (1/0 TPX)	$	128
12	Minimum Cost to Provide Secondary (line 10 * line 11)	$	56,927,365
13	Customer - O/H		21.1%
14	Demand - O/H		78.9%
15	**Underground Conductors & Conduit - Account 367 & 366**		
16	Total Cost of Underground Conductors	$	897,426,932
17	Primary Conductor	$	858,088,751
18	Total Circuit Feet of UG Primary Conductors		43,108,664
19	Minimum Conductor Cost Per 100 Feet - OH (3-#2 AL XLPE)	$	641
20	Minimum Cost to Provide Primary (line 18 * line 19)	$	276,309,292
21	Customer - U/G		32.2%
22	Demand - U/G		67.8%
23	Secondary Conductor	$	39,338,181
24	Total Circuit Feet of UG Secondary Conductors		4,609,962
25	Minimum Conductor Cost Per 100 Feet - OH (4/0 AL TPX)	$	238
26	Minimum Cost to Provide Secondary (line 24 * line 25)	$	10,958,340
27	Customer - U/G		27.9%
28	Demand - U/G		72.1%

PPL Electric Utilities
Allocated Cost of Service Study
Minimum System Study
Transformer Minimum System Analysis

Line No.	Line Transformer - Account 368		
1	Total Cost	$	2,151,238,508
2	Total Count		670,741
3	Minimum Transformer Size		10 KVA
4	Minimum Transformer Cost (per Transformer)	$	1,191
5	Minimum Transformer Cost (All Transformers)	$	798,900,408
6	Customer		37%
7	Demand		63%

PPL ELECTRIC UTILITIES CORPORATION
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SECTION II
DEVELOPMENT OF ALLOCATORS FOR PENNSYLCANIA RETAIL CUSTOMERS

The first part of this section provides a listing of all the allocators used in the ACOSS. Details are then provided for the development of the allocation of meter costs, transformers and services. A summary of the methods employed to develop these allocators is provided below.

Meters (Account 370)

A meter study was conducted to develop the meters allocator. Meter weights were developed for each customer class based on the number and type(s) of meters installed for each rate class and the associated costs of each type of meter. The analysis also accounted for the incremental cost associated with transformer rated meters. The total meter cost along with necessary equipment provided an estimate of the relative cost of providing metering service for each rate class. The relative-weight factor was then multiplied by the number of customers in the class to develop the meter allocation factors for each test year.

Services (Account 369)

The service allocator is used to allocate the service-related cost contained in FERC Account 369. The service allocator was developed based on a sample of recent service installations. For each rate class, the length and type of service installed using recent installation data was obtained from the Company. The total cost of service installation for each rate class was calculated by multiplying the length of each service installation by the replacement cost of that service type. A cost per installation was calculated by each class and this information was used to develop a weighting factor for each class. This weighting factor was ultimately used to develop the service allocator for each of the three test years.

Demand Allocators

The non-coincident peak (NCP) demand method was utilized to allocate demand-related distribution system costs. NCP refers to the highest level of demand that an individual class experienced during the year or month. The NCP information was based on the AMI meter reading for each customer class for the historical test year. The historical NCP was divided by the number of customers to calculate the NCP per customer for each class. This value was then multiplied by the forecasted number of customers in

FPFTY to estimate the NCP for FPFTY. For the LP-5 class, which is forecasted to have significant growth in load, NCP per MWh was used to estimate the NCP for FPFTY.

An Average and Excess (A&E) demand allocator was also calculated and is provided for reference within this Exhibit.

Other Allocators

This section also provides summary of other allocators used with the study:

- Customer Counts by Class
- Revenue by Class
- Usage by Class
- Uncollectible Expense by Class
- Customer Deposits by Class
- Late Payments by Class
- System Loss Factors

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending June 30, 2027

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		DEMAND ALLOCATORS										
		NCPs @ Primary										
1	FPFTY	PRI_DEM_FPFTY	NCP @ Primary	7,297,925	3,947,776	95,710	411,368	1,746,651	1,067,014	-	12,068	17,337
		NCPs @ Secondary										
2	FPFTY	SEC_DEM_FPFTY	NCP @ Secondary	6,076,221	3,849,767	93,334	401,156	1,703,288	-	-	11,769	16,906
		NCPs @ Secondary for Services										
			Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
3	FPFTY	SRV_DEM_FPFTY	NCP @ Secondary for Services	6,059,314	3,849,767	93,334	401,156	1,703,288	-	-	11,769	-
		Billing Demand										
4	FPFTY	BILL_KW_FPFTY	KW Billing Determinants	48,977,538	-	-	9,138,797	25,219,929	14,316,117	70,926	231,768	-

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending June 30, 2027

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		CUSTOMER ALLOCATORS										
		Average Customer Count										
5	FPFTY	CUST_FPFTY	No. of Customers	1,503,765	1,300,277	11,564	147,424	39,839	1,237	166	1,477	1,781
		Number of Customers Using Primary System										
6	FPFTY	PRI_CUST_FPFTY	No. of Customers	1,503,599	1,300,277	11,564	147,424	39,839	1,237	-	1,477	1,781
		Number of Customers Using Secondary System										
7	FPFTY	SEC_CUST_FPFTY	No. of Customers	1,502,362	1,300,277	11,564	147,424	39,839	-	-	1,477	1,781
		Allocation of Meter Investments										
8			Meter Costs Per Customer		144	161	230	1,304	11,377	41,467	502	-
9			Weighting Factor		1.00	1.12	1.60	9.07	79.15	288.49	3.50	-
10	FPFTY	METERS_FPFTY	Meters (Wtd Cust)	2,061,903	1,300,277	12,955	236,184	361,520	97,882	47,921	5,164	-
		Allocation of Services										
			Weighting Factor		1	1	1	3	-	-	1	-
11	FPFTY	SERV_FPFTY	Services (Wtd Cust)	1,589,673	1,300,277	11,564	151,922	124,387	-	-	1,522	-
		Gross Write-Offs										
12	FPFTY	GRSWRTOFF_FPFT\	Uncollectibles (Account 904)	33,659,175	30,642,166	103,951	1,261,953	1,415,506	219,686	8,976	6,937	-
		Customer Deposits										
13	FPFTY	DEPOSIT_FPFTY	Customer Deposits	5,933,674	1,792,042	11,255	1,387,352	2,588,203	98,939	-	13,142	42,741
		Meter Reading										
14			Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
15	FPFTY	MTREAD_FPFTY	Customer Count w/o SL/AL	1,501,984	1,300,277	11,564	147,424	39,839	1,237	166	1,477	-
		Direct Assignment of Area Lighting										
16	FPFTY	AREALGT_FPFTY		1	-	-	-	-	-	-	-	1
		Direct Assignment of Street Lighting										
17	FPFTY	STTRLGT_FPFTY		1	-	-	-	-	-	-	-	1
		Customer Charge Billing Determinants										
18	FPFTY	CC_BILLDET_FPFTY		18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	1,993	17,726	21,377

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending June 30, 2027

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		ENERGY ALLOCATORS										
		MWh Sales @ Generation										
19	FPFTY	ENRGYSRC_FPFTY	Energy at Source (line loss adjusted)	45,406,935	15,359,919	249,522	1,998,926	8,900,397	6,355,685	12,425,021	38,132	79,334
		REVENUE ALLOCATORS										
		Late Payment Charge										
20	FPFTY	LT_FEES_FPFTY	Late Payment Charge	15,294,546	11,420,504	83,834	1,362,554	1,784,316	542,187	81,903	19,248	-
		Distribution Revenue										
21	FPFTY	REV_DIST_FPFTY	Late Payment Charge	1,004,890,414	722,241,788	7,972,439	78,763,076	129,185,676	38,982,979	1,980,048	1,306,593	24,457,815
		State Tax Adj Surcharge to Revenue										
22	FPFTY	REV_STAS_FPFTY	State Tax Adj Surcharge	(4,717,995)	(3,453,606)	(41,958)	(327,401)	(567,361)	(190,981)	(39,687)	(5,416)	(91,585)
		Annualization Adjustments to Revenue										
23	FPFTY	REV_ANNL_FPFTY	Annualization Adjustments to Revenue	4,929,729	3,863,271	(91,877)	20,256	890,656	220,882	8,182	(5,137)	23,494
		FUEL ALLOCATORS										
		MWh Sales @ Generation										
24	FPFTY	FUL_ENRGYSRC_FP	Energy at Source (line loss adjusted)	45,406,935	15,359,919	249,522	1,998,926	8,900,397	6,355,685	12,425,021	38,132	79,334
		OTHER ALLOCATORS										
		Rate of Return										
25	FPFTY	ROR_FPFTY			8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%
		Cost of Debt										
26	FPFTY	ROD_FPFTY			2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%	2.23%
		Cost of Equity										
27	FPFTY	ROE_FPFTY			6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%

Demand Allocators

FPFTY
Demand at Primary and Secondary Voltage (KW)

Rate Class	NCP @ Meter	Measured at	NCP@ Generation	NCP@ Primary	NCP@ Secondary	Served At
RS	3,849,767	Meter	4,159,567	3,947,776	3,849,767	Secondary
RTS	93,334	Meter	100,845	95,710	93,334	Secondary
GS-1	401,156	Meter	433,438	411,368	401,156	Secondary
GS-3	1,703,288	Meter	1,840,356	1,746,651	1,703,288	Secondary
LP-4	1,067,014	Meter	1,124,258	1,067,014		Primary
LP-5	1,932,014	Meter	1,983,838			Transmission
GH-2	11,769	Meter	12,716	12,068	11,769	Secondary
SL/AL	16,906	Meter	18,267	17,337	16,906	Secondary

	Transmission	Primary	Secondary
Loss Factors from Generation	1.02682410	1.05364821	1.08047231
Loss from Primary to Secondary		1.02545831	

Average And Excess Demand Allocators

FPFTY

Rate Class	Energy @ Generation (KWH)	Average Demand @ Generation (KW)	Class Maximum Demand @ Generation (KW)	Class Excess	Average Allocator Component	Excess Allocator Component	Average & Excess Allocator
RS	15,359,918,501	1,753,415	4,159,567	2,406,151	21.40%	19.69%	41.09%
RTS	249,522,147	28,484	100,845	72,361	0.35%	0.59%	0.94%
GS-1	1,998,925,951	228,188	433,438	205,250	2.78%	1.68%	4.46%
GS-3	8,900,396,977	1,016,027	1,840,356	824,329	12.40%	6.75%	19.15%
LP-4	6,355,685,370	725,535	1,124,258	398,723	8.85%	3.26%	12.12%
LP-5	12,425,021,008	1,418,381	1,983,838	565,457	17.31%	4.63%	21.94%
GH-2	38,131,548	4,353	12,716	8,363	0.05%	0.07%	0.12%
SL/AL	79,333,594	9,056	18,267	9,211	0.11%	0.08%	0.19%
Total	45,406,935,096	5,183,440	9,673,284	4,489,844	63.25%	36.75%	100.00%

Meters Allocator

Meter Costs by Rate Class

	Total Costs	Customers	Cost Per Customer	Scaling
RS	185,140,893	1,288,046	143.74	1.00
RTS	1,876,116	11,651	161.03	1.12
GS-1	34,024,939	147,755	230.28	1.60
GS-3	51,205,122	39,257	1,304.35	9.07
LP-4	13,862,147	1,218	11,377.18	79.15
LP-5	6,728,042	162	41,467.13	288.49
GH-2	761,857	1,516	502.46	3.50
SL/AL	-	1,764	0.00	0.00
Total	**293,599,116**	**1,491,370**		

Services Allocator

Estimated Service Costs by Rate Class

	Total Length (ft)	Total Cost ($)	Avg Cost ($/ft per Service)	Scaling
RS	1,087,520	14,062,462	12.93	1.00
RTS				1.00
GS-1	382,776	5,100,631	13.33	1.03
GS-3	161,258	6,510,445	40.37	3.12
LP-4	-	-		0.00
LP-5	-	-		0.00
GH-2	-	-	13.33	1.03
SL/AL	-	-		0.00

Customer Count by Rate Class

Total Customer Count by Rate Class

	FPFTY	Voltage
RS	1,300,277	Secondary
RTS	11,564	Secondary
GS-1	147,424	Secondary
GS-3	39,839	Secondary
LP-4	1,237	Primary
LP-5	166	Transmission
GH-2	1,477	Secondary
SL/AL	1,781	Secondary
Grand Total	1,503,765	
Total	**1,503,765**	

Primary/Secondary Customer Count by Rate Class

	FPFTY
RS	1,300,277
RTS	11,564
GS-1	147,424
GS-3	39,839
LP-4	1,237
LP-5	-
GH-2	1,477
SL/AL	1,781
Total	**1,503,599**

Secondary Customer Count by Rate Class

	FPFTY
RS	1,300,277
RTS	11,564
GS-1	147,424
GS-3	39,839
LP-4	-
LP-5	-
GH-2	1,477
SL/AL	1,781
Total	**1,502,362**

Annual Revenue ($) By Rate Code

	FPFTY	
Rate Code	**Unadjusted Revenue ($)**	**Annualization Adjustments**
RS	723,522,983	3,863,271
RTS	7,210,947	(91,877)
GS-1	77,988,150	20,256
GS-3	126,302,233	890,656
LP-4	40,702,597	220,882
LP-5	1,892,576	8,182
LPEP	-	-
GH-2	1,351,205	(5,137)
SL/AL	24,741,294	23,494
Total	**$1,003,711,985**	**$4,929,729**

Distribution Revenue By Rate Class

Rate Code	FPFTY (w/ Riders)	FPFTY (Rider)	FPFTY
RS	762,996,323	40,754,535	722,241,788
RTS	8,448,674	476,235	7,972,439
GS-1	84,595,764	5,832,688	78,763,076
GS-3	133,293,534	4,107,858	129,185,676
LP-4	40,988,303	2,005,324	38,982,979
LP-5	1,959,078	(20,970)	1,980,048
GH-2	1,373,487	66,894	1,306,593
SL/AL	24,698,899	241,084	24,457,815
Total	**1,058,354,062**	**53,463,648**	**1,004,890,414**

Annual Sales (MWh) By Rate Class

Rate Code	FPFTY	Voltage Level	Loss Factor Adjustment	FPFTY Annualized Sales @ Generation (MWh) By Rate Class
RS	14,215,930	Secondary	1.08	15,359,919
RTS	230,938	Secondary	1.08	249,522
GS-1	1,850,048	Secondary	1.08	1,998,926
GS-3	8,237,506	Secondary	1.08	8,900,397
LP-4	6,032,075	Primary	1.05	6,355,685
LP-5	12,100,438	Transmission	1.03	12,425,021
GH-2	35,292	Secondary	1.08	38,132
SL/AL	73,425	Secondary	1.08	79,334
Total	**42,775,651**			**45,406,935**

Uncollectibles (Account 904) By Rate Class

Rate Code	FPFTY
RS	30,642,166
RTS	103,951
GS-1	1,261,953
GS-3	1,415,506
LP-4	219,686
LP-5	8,976
GH-2	6,937
SL/AL	-
Total	**33,659,175**

Customer Deposits By Rate Class

Rate Code	FPFTY
GH-2	13,142
GS-1	1,387,352
GS-3	2,588,203
LP-4	98,939
LP-5	-
RS	1,792,042
RTS	11,255
SL/AL	42,741
Total	**5,933,674**

Late Payments By Rate Class

Rate Code	FPFTY
GH-2	19,248
GS-1	1,362,554
GS-3	1,784,316
LP-4	542,187
LP-5	81,903
RS	11,420,504
RTS	83,834
SL/AL	-
Total	**15,294,546**

System Loss Factors

VOLTAGE LEVEL	LOSS FACTOR
SECONDARY	1.08047231
PRIMARY	1.05364821
TRANSMISSION	1.02682410
Loss from Primary to Secondary	1.02545831