

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|------------------|---------------------|------------------|----------------------|----------------|---------------------|---------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| S | 1 | SUMMARY AT PRESENT RATES | | | | | | | | | |
| S | 2 | DEVELOPMENT OF DISTRIBUTION RETURN | | | | | | | | | |
| S | 3 | OPERATING REVENUE | | | | | | | | | |
| S | 4 | Sales of Electricity - Base | SCH RBC, LN 54 | 1,372,001 | 778,131 | 154,042 | 242,879 | 7,694 | 157,654 | 8,118 | 23,483 |
| S | 5 | Decommissioning Revenues | SCH RBC, LN 55 | (3,860) | (1,135) | (288) | (826) | (35) | (1,497) | (60) | (18) |
| S | 6 | Other Operating Revenue | SCH RBC, LN 65 | 52,337 | 31,344 | 6,511 | 8,264 | 252 | 5,139 | 228 | 598 |
| S | 7 | TOTAL OPERATING REVENUE | | 1,420,478 | 808,340 | 160,264 | 250,318 | 7,911 | 161,296 | 8,286 | 24,063 |
| S | 8 | | | | | | | | | | |
| S | 9 | OPERATING EXPENSES | | | | | | | | | |
| S | 10 | Operation and Maintenance Expense | SCH E, LN 92 | 704,927 | 432,822 | 81,845 | 106,150 | 3,624 | 69,105 | 3,039 | 8,343 |
| S | 11 | Depreciation and Amortization Expense | SCH D, LN 28 | 272,838 | 156,441 | 30,054 | 49,239 | 1,432 | 29,826 | 1,372 | 4,474 |
| S | 12 | Taxes Other Than Income Taxes-General | SCH TO, LN 11 | 25,274 | 14,192 | 2,774 | 4,187 | 148 | 3,538 | 166 | 269 |
| S | 13 | Taxes Other Than Income Taxes-Distribution GRT | SCH TO, LN 35 | 79,403 | 44,769 | 8,835 | 14,229 | 452 | 9,254 | 479 | 1,385 |
| S | 14 | Income Taxes | SCH TI, LN 49 | 17,276 | 2,102 | 1,749 | 6,891 | 203 | 4,379 | 461 | 1,492 |
| S | 15 | TOTAL OPERATING EXPENSES | | 1,099,718 | 650,326 | 125,257 | 180,696 | 5,859 | 116,102 | 5,517 | 15,962 |
| S | 16 | OPERATING INCOME (RETURN) | | 320,759 | 158,013 | 35,007 | 69,622 | 2,052 | 45,194 | 2,769 | 8,101 |
| S | 17 | | | | | | | | | | |
| S | 18 | DEVELOPMENT OF RATE BASE | | | | | | | | | |
| S | 19 | Electric Plant in Service | SCH RBP, LN 66 | 8,915,180 | 4,867,941 | 978,335 | 1,711,314 | 49,371 | 1,106,170 | 52,699 | 149,350 |
| S | 20 | Less: Accumulated Depreciation | SCH RBD, LN 25 | 2,251,728 | 1,225,781 | 240,864 | 435,106 | 11,769 | 278,081 | 13,026 | 47,102 |
| S | 21 | Plus: Rate Base Additions | SCH RBO, LN 30 | 565,741 | 336,602 | 62,939 | 91,128 | 3,010 | 63,465 | 2,413 | 6,185 |
| S | 22 | Less: Rate Base Deductions | SCH RBO, LN 27 | 877,416 | 460,121 | 94,180 | 189,153 | 4,742 | 109,422 | 5,062 | 14,735 |
| S | 23 | TOTAL DISTRIBUTION RATE BASE | SCH RBO, LN 34 | 6,351,776 | 3,518,641 | 706,229 | 1,178,183 | 35,869 | 782,132 | 37,024 | 93,698 |
| S | 24 | | | | | | | | | | |
| S | 25 | DISTRIBUTION RATE OF RETURN (PRESENT) | | 5.05% | 4.49% | 4.96% | 5.91% | 5.72% | 5.78% | 7.48% | 8.65% |
| S | 26 | DISTRIBUTION INDEX RATE OF RETURN (PRESENT) | | 1.00 | 0.89 | 0.98 | 1.17 | 1.13 | 1.14 | 1.48 | 1.71 |
| S | 27 | | | | | | | | | | |
| S | 28 | DEVELOPMENT OF PURCHASED POWER RETURN | | | | | | | | | |
| S | 29 | Purchased Electric Revenues | SCH RBC, LN 57 | 741,120 | 463,184 | 119,806 | 110,388 | 1,092 | 46,087 | 0 | 564 |
| S | 30 | Purchased Power O&M Expense | SCH E, LN 41 | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| S | 31 | Purchased Power GRT Expense | SCH TO, LN 21 | 43,726 | 27,328 | 7,069 | 6,513 | 64 | 2,719 | 0 | 33 |
| S | 32 | Purchased Power Income Taxes | | 2,029 | 1,268 | 328 | 302 | 3 | 126 | 0 | 2 |
| S | 33 | Purchased Power Operating Income | | 5,438 | 3,399 | 879 | 810 | 8 | 338 | 0 | 4 |
| S | 34 | Rate Base - Purchased Pwr Cash Working Capital | SCH RBC, LN 33 | 24,301 | 15,187 | 3,928 | 3,620 | 36 | 1,511 | 0 | 18 |
| S | 35 | PURCHASED POWER RATE OF RETURN (PRESENT) | | 22.38% | 22.38% | 22.38% | 22.38% | 22.38% | 22.38% | 0.00% | 22.38% |
| S | 36 | | | | | | | | | | |
| S | 37 | DEVELOPMENT OF TRANSMISSION RETURN | | | | | | | | | |
| S | 38 | Transmission Revenues | SCH RBC, LN 56 | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| S | 39 | Transmission O&M Expense | SCH E, LN 42 | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| S | 40 | Transmission GRT Expense | SCH TO, LN 28 | 10,153 | 4,751 | 1,212 | 2,190 | 51 | 1,853 | 91 | 4 |
| S | 41 | Transmission Income Taxes | | 161 | 75 | 22 | 37 | 1 | 26 | 1 | 0 |
| S | 42 | Transmission Operating Income | | 576 | 271 | 66 | 123 | 3 | 108 | 5 | 0 |
| S | 43 | Rate Base - Transmission Cash Working Capital | SCH RBO, LN 33 | 9,820 | 4,745 | 691 | 1,788 | 74 | 2,407 | 108 | 7 |
| S | 44 | TRANSMISSION RATE OF RETURN (PRESENT) | | 5.87% | 5.70% | 9.59% | 6.86% | 4.11% | 4.51% | 4.88% | 3.61% |
| S | 45 | | | | | | | | | | |
| S | 46 | TOTAL OPERATING INCOME (RETURN) | | 326,774 | 161,683 | 35,953 | 70,555 | 2,063 | 45,640 | 2,775 | 8,105 |
| S | 47 | TOTAL RATE BASE | | 6,385,897 | 3,538,573 | 710,849 | 1,183,590 | 35,979 | 786,050 | 37,132 | 93,724 |
| S | 48 | COMPOSITE RATE OF RETURN @ CURRENT RATES | | 5.12% | 4.57% | 5.06% | 5.96% | 5.73% | 5.81% | 7.47% | 8.65% |
| S | 49 | | | | | | | | | | |
| S | 50 | | | | | | | | | | |

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| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| S | 51 | EQUALIZED RETURN AT PROPOSED ROR OF 7.68% | | | | | | | | | |
| S | 52 | DEVELOPMENT OF DISTRIBUTION RETURN (EQUALIZED RATE) | | | | | | | | | |
| S | 53 | RATE BASE | SCH S, LN 23 | 6,351,776 | 3,518,641 | 706,229 | 1,178,183 | 35,869 | 782,132 | 37,024 | 93,698 |
| S | 54 | RETURN (RATE BASE * 7.68% ROR) | | 487,816 | 270,232 | 54,238 | 90,484 | 2,755 | 60,068 | 2,843 | 7,196 |
| S | 55 | PLUS: | | | | | | | | | |
| S | 56 | OPERATING EXPENSES | | | | | | | | | |
| S | 57 | Operation and Maintenance Expense | CALCULATED | 707,161 | 434,325 | 82,100 | 106,427 | 3,633 | 69,306 | 3,040 | 8,330 |
| S | 58 | Depreciation and Amortization Expense | SCH S, LN 11 | 272,838 | 156,441 | 30,054 | 49,239 | 1,432 | 29,826 | 1,372 | 4,474 |
| S | 59 | Taxes Other Than Income Taxes-General | SCH S, LN 12 | 25,274 | 14,192 | 2,774 | 4,187 | 148 | 3,538 | 166 | 269 |
| S | 60 | Taxes Other Than Income Taxes-Distribution GRT | CALCULATED | 94,215 | 54,720 | 10,540 | 16,079 | 514 | 10,573 | 486 | 1,305 |
| S | 61 | State and Federal Income Taxes | CALCULATED | 85,154 | 47,698 | 9,563 | 15,368 | 488 | 10,423 | 491 | 1,124 |
| S | 62 | TOTAL OPERATING EXPENSES | | 1,184,643 | 707,375 | 135,031 | 191,300 | 6,216 | 123,665 | 5,554 | 15,501 |
| S | 63 | | | | | | | | | | |
| S | 64 | EQUALS TOTAL COST OF SERVICE | | 1,672,459 | 977,607 | 189,269 | 281,784 | 8,971 | 183,733 | 8,398 | 22,697 |
| S | 65 | LESS: | | | | | | | | | |
| S | 66 | Decommissioning Revenues | SCH S, LN 5 | (3,860) | (1,135) | (288) | (826) | (35) | (1,497) | (60) | (18) |
| S | 67 | Other Operating Revenue | CALCULATED | 53,260 | 31,965 | 6,616 | 8,379 | 256 | 5,222 | 229 | 593 |
| S | 68 | EQUALS: | | | | | | | | | |
| S | 69 | DISTRIBUTION BASE RATE SALES @ EQUALIZED ROR 7.68% | | 1,623,059 | 946,776 | 182,941 | 274,231 | 8,750 | 180,008 | 8,229 | 22,123 |
| S | 70 | Distribution Cost Increase without Forfeited Discount | | 251,059 | 168,646 | 28,900 | 31,352 | 1,056 | 22,354 | 111 | (1,360) |
| S | 71 | TOTAL COST OF SERVICE DISTRIBUTION INCREASE/DECREASE | | 251,982 | 169,267 | 29,005 | 31,467 | 1,060 | 22,437 | 112 | (1,365) |
| S | 72 | REVENUE INCREASE TO DISTRIBUTION REVENUES W/O FORFEITED DISCOUNT(%) | | 18.30% | 21.67% | 18.76% | 12.91% | 13.72% | 14.18% | 1.37% | -5.79% |
| S | 73 | | | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% |
| S | 74 | DEVELOPMENT OF PURCH. POWER RETURN (EQUALIZED RATE) | | | | | | | | | |
| S | 75 | RATE BASE (CWC) | SCH S, LN 34 | 24,301 | 15,187 | 3,928 | 3,620 | 36 | 1,511 | 0 | 18 |
| S | 76 | RETURN (RATE BASE * 7.68% ROR) | | 1,866 | 1,166 | 302 | 278 | 3 | 116 | 0 | 1 |
| S | 77 | PLUS: | | | | | | | | | |
| S | 78 | OPERATING EXPENSES | | | | | | | | | |
| S | 79 | Purchased Power O&M Expense | SCH S, LN 30 | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| S | 80 | Purchased Power Income Taxes | CALCULATED | 578 | 361 | 93 | 86 | 1 | 36 | 0 | 0 |
| S | 81 | Purchased Power GRT Expense | CALCULATED | 43,411 | 27,131 | 7,018 | 6,466 | 64 | 2,700 | 0 | 33 |
| S | 82 | EQUALS TOTAL PURCHASED POWER COST OF SERVICE | | 735,782 | 459,847 | 118,943 | 109,593 | 1,084 | 45,755 | 0 | 560 |
| S | 83 | TOTAL COST OF SERVICE PURCH.POWER INCREASE/DECREASE | | (5,338) | (3,336) | (863) | (795) | (8) | (332) | 0 | (4) |
| S | 84 | REVENUE INCREASE TO DISTRIBUTION REVENUES (%) | | -0.72% | -0.72% | -0.72% | -0.72% | -0.72% | -0.72% | 0.00% | -0.72% |
| S | 85 | | | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 0.00% | 7.68% |
| S | 86 | DEVELOPMENT OF TRANSMISSION RETURN (EQUALIZED RATE) | | | | | | | | | |
| S | 87 | RATE BASE (CWC) | SCH S, LN 43 | 9,820 | 4,745 | 691 | 1,788 | 74 | 2,407 | 108 | 7 |
| S | 88 | RETURN (RATE BASE * 7.68% ROR) | | 754 | 364 | 53 | 137 | 6 | 185 | 8 | 1 |
| S | 89 | PLUS: | | | | | | | | | |
| S | 90 | OPERATING EXPENSES | | | | | | | | | |
| S | 91 | Transmission O&M Expense | SCH S, LN 39 | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| S | 92 | Transmission Income Taxes | CALCULATED | 233 | 113 | 16 | 43 | 2 | 57 | 3 | 0 |
| S | 93 | Transmission GRT Expense | CALCULATED | 10,169 | 4,759 | 1,211 | 2,192 | 51 | 1,860 | 91 | 4 |
| S | 94 | EQUALS TOTAL TRANSMISSION COST OF SERVICE | | 172,348 | 80,669 | 20,519 | 37,149 | 870 | 31,522 | 1,547 | 71 |
| S | 95 | TOTAL COST OF SERVICE TRANSMISSION INCREASE/DECREASE | | 266 | 140 | (20) | 22 | 4 | 114 | 5 | 0 |
| S | 96 | REVENUE INCREASE TO RETAIL DISTRIBUTION REVENUES (%) | | 0.15% | 0.17% | -0.10% | 0.06% | 0.45% | 0.36% | 0.29% | 0.60% |
| S | 97 | | | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% |
| S | 98 | TOTAL INCREASE (DECREASE) REQUIRED | | 246,909 | 166,071 | 28,122 | 30,693 | 1,056 | 22,220 | 116 | (1,369) |
| S | 99 | | | | | | | | | | |
| S | 100 | | | | | | | | | | |

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|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| S | 101 | EQUALIZED RETURN AT PROPOSED ROR OF 7.68% | | | | | | | | | |
| S | 102 | DEVELOPMENT OF OVERALL RETURN (EQUALIZED RATE) | | | | | | | | | |
| S | 103 | RATE BASE | CALCULATED | 6,385,897 | 3,538,573 | 710,849 | 1,183,590 | 35,979 | 786,050 | 37,132 | 93,724 |
| S | 104 | RETURN (RATE BASE * 7.68% ROR) | | 490,437 | 271,762 | 54,593 | 90,900 | 2,763 | 60,369 | 2,852 | 7,198 |
| S | 105 | PLUS: | | | | | | | | | |
| S | 106 | OPERATING EXPENSES | | | | | | | | | |
| S | 107 | Operation and Maintenance Expense | CALCULATED | 1,558,280 | 940,945 | 212,869 | 243,967 | 5,461 | 141,630 | 4,485 | 8,921 |
| S | 108 | Depreciation and Amortization Expense | SCH S, LN 58 | 272,838 | 156,441 | 30,054 | 49,239 | 1,432 | 29,826 | 1,372 | 4,474 |
| S | 109 | Taxes Other Than Income Taxes-General | SCH S, LN 59 | 25,274 | 14,192 | 2,774 | 4,187 | 148 | 3,538 | 166 | 269 |
| S | 110 | Taxes Other Than Income Taxes-GRT | CALCULATED | 147,795 | 86,610 | 18,768 | 24,736 | 630 | 15,132 | 577 | 1,342 |
| S | 111 | State and Federal Income Taxes | CALCULATED | 85,965 | 48,171 | 9,673 | 15,496 | 491 | 10,516 | 493 | 1,125 |
| S | 112 | TOTAL OPERATING EXPENSES | | 2,090,152 | 1,246,360 | 274,138 | 337,627 | 8,162 | 200,642 | 7,093 | 16,130 |
| S | 113 | | | | | | | | | | |
| S | 114 | EQUALS TOTAL COST OF SERVICE | | 2,580,589 | 1,518,122 | 328,732 | 428,526 | 10,925 | 261,010 | 9,945 | 23,328 |
| S | 115 | LESS: | | | | | | | | | |
| S | 116 | Decommissioning Revenues | SCH S, LN 66 | (3,860) | (1,135) | (288) | (826) | (35) | (1,497) | (60) | (18) |
| S | 117 | Other Operating Revenue | SCH S, LN 67 | 53,260 | 31,965 | 6,616 | 8,379 | 256 | 5,222 | 229 | 593 |
| S | 118 | EQUALS: | | | | | | | | | |
| S | 119 | OVERALL BASE RATES @ EQUALIZED ROR 7.68% | | 2,531,188 | 1,487,292 | 322,404 | 420,973 | 10,704 | 257,285 | 9,777 | 22,753 |
| S | 120 | COST OF SERVICE OVERALL INCREASE/DECREASE W/O FORFEITED DISCOUNT | | 245,985 | 165,450 | 28,017 | 30,579 | 1,052 | 22,137 | 116 | (1,364) |
| S | 121 | TOTAL COST OF SERVICE OVERALL INCREASE/DECREASE | | 246,909 | 166,071 | 28,122 | 30,693 | 1,056 | 22,220 | 116 | (1,369) |
| S | 122 | | | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% |
| S | 123 | | | | | | | | | | |
| S | 124 | | | | | | | | | | |
| S | 125 | | | | | | | | | | |
| S | 126 | | | | | | | | | | |
| S | 127 | | | | | | | | | | |
| S | 128 | | | | | | | | | | |
| S | 129 | | | | | | | | | | |
| S | 130 | | | | | | | | | | |
| S | 131 | | | | | | | | | | |
| S | 132 | | | | | | | | | | |
| S | 133 | | | | | | | | | | |
| S | 134 | | | | | | | | | | |
| S | 135 | | | | | | | | | | |
| S | 136 | | | | | | | | | | |
| S | 137 | | | | | | | | | | |
| S | 138 | | | | | | | | | | |
| S | 139 | | | | | | | | | | |
| S | 140 | | | | | | | | | | |
| S | 141 | | | | | | | | | | |
| S | 142 | | | | | | | | | | |
| S | 143 | | | | | | | | | | |
| S | 144 | | | | | | | | | | |
| S | 145 | | | | | | | | | | |
| S | 146 | | | | | | | | | | |
| S | 147 | | | | | | | | | | |
| S | 148 | | | | | | | | | | |
| S | 149 | | | | | | | | | | |
| S | 150 | | | | | | | | | | |

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|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RBP | 1 | DEVELOPMENT OF RATE BASE | | | | | | | | | |
| RBP | 2 | ELECTRIC PLANT IN SERVICE | | | | | | | | | |
| RBP | 3 | INTANGIBLE PLANT | | | | | | | | | |
| RBP | 4 | 302-303-Franchise and consents & Misc Intang. Plant | TDPLT | 146,780 | 79,516 | 16,092 | 28,482 | 818 | 18,476 | 884 | 2,513 |
| RBP | 5 | 302- | CUSTRES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP | 6 | 303- | CUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP | 7 | 303-AMI Plant | CMETERS | 85,972 | 61,038 | 9,202 | 12,033 | 313 | 3,346 | 40 | 0 |
| RBP | 8 | TOTAL INTANGIBLE PLANT | | 232,753 | 140,554 | 25,295 | 40,515 | 1,131 | 21,822 | 923 | 2,513 |
| RBP | 9 | | | | | | | | | | |
| RBP | 10 | TRANSMISSION PLANT | | | | | | | | | |
| RBP | 11 | 350-359 Accounts | DTRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP | 12 | 361- Transmission Related Plant | DTRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP | 13 | TOTAL TRANSMISSION PLANT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP | 14 | | | | | | | | | | |
| RBP | 15 | DISTRIBUTION PLANT | | | | | | | | | |
| RBP | 16 | 360-Land & Land Rights | DDISPHT | 45,126 | 19,485 | 4,512 | 8,618 | 352 | 11,353 | 550 | 256 |
| RBP | 17 | 361-Structures & Improvements | DDISPHT | 220,410 | 95,171 | 22,040 | 42,094 | 1,721 | 55,450 | 2,685 | 1,250 |
| RBP | 18 | 362-Station Equipment | DDISPHT | 1,179,459 | 509,277 | 117,939 | 225,254 | 9,207 | 296,725 | 14,366 | 6,691 |
| RBP | 19 | 364-Poles,Towers & Fixtures | | | | | | | | | |
| RBP | 20 | Primary HT | DDISPHT | 488,429 | 210,898 | 48,840 | 93,281 | 3,813 | 122,878 | 5,949 | 2,771 |
| RBP | 21 | Primary | DDISTPOL | 291,059 | 170,699 | 39,531 | 75,500 | 3,086 | 0 | 0 | 2,243 |
| RBP | 22 | Secondary | CDISTSOLC | 300,520 | 230,545 | 34,130 | 27,010 | 0 | 0 | 0 | 8,835 |
| RBP | 23 | Total Account 364 | | 1,080,008 | 612,142 | 122,501 | 195,791 | 6,899 | 122,878 | 5,949 | 13,849 |
| RBP | 24 | 365-Overhead Conductors & Devices | | | | | | | | | |
| RBP | 25 | Primary HT | DDISPHT | 893,625 | 385,857 | 89,357 | 170,665 | 6,976 | 224,816 | 10,884 | 5,069 |
| RBP | 26 | Primary | DDISTPOL | 532,518 | 312,309 | 72,325 | 138,135 | 5,646 | 0 | 0 | 4,103 |
| RBP | 27 | Secondary | CDISTSULC | 549,828 | 421,802 | 62,444 | 49,417 | 0 | 0 | 0 | 16,165 |
| RBP | 28 | Total Account 365 | | 1,975,971 | 1,119,968 | 224,126 | 358,216 | 12,622 | 224,816 | 10,884 | 25,338 |
| RBP | 29 | 366-Underground Conduit | | | | | | | | | |
| RBP | 30 | Primary HT | DDISPHT | 377,318 | 162,922 | 37,730 | 72,060 | 2,945 | 94,925 | 4,596 | 2,140 |
| RBP | 31 | Primary | DDISTPUL | 110,608 | 64,869 | 15,022 | 28,692 | 1,173 | 0 | 0 | 852 |
| RBP | 32 | Secondary | CDISTSOLC | 155,680 | 119,430 | 17,681 | 13,992 | 0 | 0 | 0 | 4,577 |
| RBP | 33 | Total Account 366 | | 643,607 | 347,221 | 70,433 | 114,744 | 4,118 | 94,925 | 4,596 | 7,570 |
| RBP | 34 | 367-Underground Conductors & Devices | | | | | | | | | |
| RBP | 35 | Primary HT | DDISPHT | 934,653 | 403,573 | 93,460 | 178,501 | 7,296 | 235,137 | 11,384 | 5,302 |
| RBP | 36 | Primary | DDISTPUL | 273,987 | 160,687 | 37,212 | 71,072 | 2,905 | 0 | 0 | 2,111 |
| RBP | 37 | Secondary | CDISTSULC | 385,635 | 295,841 | 43,797 | 34,660 | 0 | 0 | 0 | 11,338 |
| RBP | 38 | Total Account 367 | | 1,594,275 | 860,100 | 174,468 | 284,232 | 10,201 | 235,137 | 11,384 | 18,751 |
| RBP | 39 | 368-Line Transformers | DDISTSUT | 770,400 | 456,664 | 105,754 | 201,983 | 0 | 0 | 0 | 5,999 |
| RBP | 40 | 369-Services | CSERVICE | 462,459 | 270,602 | 40,060 | 148,838 | 390 | 2,569 | 0 | 0 |
| RBP | 41 | 370-Meters | CMETERS | 352,706 | 250,412 | 37,753 | 49,366 | 1,285 | 13,727 | 163 | 0 |
| RBP | 42 | 371-Installation on Customer Premises | CUSTPREM | 13,772 | 10,566 | 1,564 | 1,238 | 0 | 0 | 0 | 405 |
| RBP | 43 | 373-Street Lighting & Signal Systems | CLIGHT | 63,728 | 0 | 0 | 0 | 0 | 0 | 0 | 63,728 |
| RBP | 44 | 374-Asset Retirement Costs for Distribution Plant | DISTPLTXAR | 3,296 | 1,786 | 361 | 640 | 18 | 415 | 20 | 56 |
| RBP | 45 | TOTAL DISTRIBUTION PLANT | | 8,405,217 | 4,553,394 | 921,513 | 1,631,014 | 46,814 | 1,057,995 | 50,596 | 143,893 |
| RBP | 46 | | | | | | | | | | |
| RBP | 47 | | | | | | | | | | |
| RBP | 48 | | | | | | | | | | |
| RBP | 49 | | | | | | | | | | |
| RBP | 50 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|------------------|---------------------|------------------|----------------------|------------------|---------------------|----------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RBP | 51 | ELECTRIC PLANT IN SERVICE CONTINUED | | | | | | | | | |
| RBP | 52 | | | | | | | | | | |
| RBP | 53 | GENERAL PLANT | | | | | | | | | |
| RBP | 54 | 389-Land and Land Rights | SALWAGES | 963 | 604 | 110 | 138 | 5 | 92 | 4 | 10 |
| RBP | 55 | 390-Structures and Improvements | SALWAGES | 44,908 | 28,187 | 5,107 | 6,445 | 231 | 4,269 | 191 | 477 |
| RBP | 56 | 391-Office Furniture & Equipment | SALWAGES | 37,177 | 23,334 | 4,228 | 5,336 | 191 | 3,534 | 158 | 395 |
| RBP | 57 | 393-Store Equipment | SALWAGES | 42 | 26 | 5 | 6 | 0 | 4 | 0 | 0 |
| RBP | 58 | 394-Tools, Shop & Garage Equip. | SALWAGES | 39,401 | 24,730 | 4,481 | 5,655 | 203 | 3,746 | 168 | 418 |
| RBP | 59 | 395-Laboratory Equipment | SALWAGES | 369 | 232 | 42 | 53 | 2 | 35 | 2 | 4 |
| RBP | 60 | 397-Communication Equipment | SALWAGES | 152,645 | 95,809 | 17,361 | 21,908 | 785 | 14,512 | 650 | 1,621 |
| RBP | 61 | 398-Miscellaneous Equipment / ARO | SALWAGES | 163 | 102 | 18 | 23 | 1 | 15 | 1 | 2 |
| RBP | 62 | 399-Other Tangible Property | SALWAGES | 1,543 | 968 | 175 | 221 | 8 | 147 | 7 | 16 |
| RBP | 63 | TOTAL GENERAL PLANT | | 277,210 | 173,993 | 31,527 | 39,785 | 1,426 | 26,354 | 1,180 | 2,944 |
| RBP | 64 | | | | | | | | | | |
| RBP | 65 | | | | | | | | | | |
| RBP | 66 | TOTAL ELECTRIC PLANT IN SERVICE | | 8,915,180 | 4,867,941 | 978,335 | 1,711,314 | 49,371 | 1,106,170 | 52,699 | 149,350 |
| RBP | 67 | | | | | | | | | | |
| RBP | 68 | | | | | | | | | | |
| RBP | 69 | | | | | | | | | | |
| RBP | 70 | | | | | | | | | | |
| RBP | 71 | | | | | | | | | | |
| RBP | 72 | | | | | | | | | | |
| RBP | 73 | | | | | | | | | | |
| RBP | 74 | | | | | | | | | | |
| RBP | 75 | | | | | | | | | | |
| RBP | 76 | | | | | | | | | | |
| RBP | 77 | | | | | | | | | | |
| RBP | 78 | | | | | | | | | | |
| RBP | 79 | | | | | | | | | | |
| RBP | 80 | | | | | | | | | | |
| RBP | 81 | | | | | | | | | | |
| RBP | 82 | | | | | | | | | | |
| RBP | 83 | | | | | | | | | | |
| RBP | 84 | | | | | | | | | | |
| RBP | 85 | | | | | | | | | | |
| RBP | 86 | | | | | | | | | | |
| RBP | 87 | | | | | | | | | | |
| RBP | 88 | | | | | | | | | | |
| RBP | 89 | | | | | | | | | | |
| RBP | 90 | | | | | | | | | | |
| RBP | 91 | | | | | | | | | | |
| RBP | 92 | | | | | | | | | | |
| RBP | 93 | | | | | | | | | | |
| RBP | 94 | | | | | | | | | | |
| RBP | 95 | | | | | | | | | | |
| RBP | 96 | | | | | | | | | | |
| RBP | 97 | | | | | | | | | | |
| RBP | 98 | | | | | | | | | | |
| RBP | 99 | | | | | | | | | | |
| RBP | 100 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING | |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|--|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | |
| RBD | 1 | LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | |
| RBD | 2 | | | | | | | | | | | |
| RBD | 3 | INTANGIBLE PLANT ACCUMULATED DEPRECIATION | INTPLT | 165,969 | 100,225 | 18,037 | 28,890 | 806 | 15,560 | 658 | 1,792 | |
| RBD | 4 | | | | | | | | | | | |
| RBD | 5 | TRANSMISSION PLANT ACCUMULATED DEPRECIATION | TRANPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| RBD | 6 | | | | | | | | | | | |
| RBD | 7 | DISTRIBUTION PLANT ACCUMULATED DEPRECIATION | | | | | | | | | | |
| RBD | 8 | 360-Land & Land Rights | PLT_360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| RBD | 9 | 361-Structures & Improvements | PLT_361 | 45,247 | 19,537 | 4,524 | 8,641 | 353 | 11,383 | 551 | 257 | |
| RBD | 10 | 362-Station Equipment | PLT_362 | 485,873 | 209,795 | 48,584 | 92,792 | 3,793 | 122,235 | 5,918 | 2,756 | |
| RBD | 11 | 364-Poles, Towers & Fixtures | PLT_364 | 138,006 | 78,221 | 15,653 | 25,019 | 882 | 15,702 | 760 | 1,770 | |
| RBD | 12 | 365-Overhead Conductors & Devices | PLT_365 | 310,088 | 175,756 | 35,172 | 56,215 | 1,981 | 35,280 | 1,708 | 3,976 | |
| RBD | 13 | 366-Underground Conduit | PLT_366 | 177,967 | 96,012 | 19,476 | 31,729 | 1,139 | 26,248 | 1,271 | 2,093 | |
| RBD | 14 | 367-Underground Conductors & Devices | PLT_367 | 224,564 | 121,151 | 24,575 | 40,036 | 1,437 | 33,121 | 1,604 | 2,641 | |
| RBD | 15 | 368-Line Transformers | PLT_368 | 186,839 | 110,751 | 25,648 | 48,985 | 0 | 0 | 0 | 1,455 | |
| RBD | 16 | 369-Services | PLT_369 | 189,472 | 110,867 | 16,413 | 60,980 | 160 | 1,053 | 0 | 0 | |
| RBD | 17 | 370-Meters | PLT_370 | 178,397 | 126,657 | 19,095 | 24,969 | 650 | 6,943 | 82 | 0 | |
| RBD | 18 | 371-Installation on Customer Premises | PLT_371 | 10,075 | 7,729 | 1,144 | 906 | 0 | 0 | 0 | 296 | |
| RBD | 19 | 373-Street Lighting & Signal Systems | PLT_373 | 28,880 | 0 | 0 | 0 | 0 | 0 | 0 | 28,880 | |
| RBD | 20 | 374-Asset Retirement Costs for Distribution Plant | DISTPLTXAR | 2,116 | 1,146 | 232 | 411 | 12 | 266 | 13 | 36 | |
| RBD | 21 | TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION | | 1,977,526 | 1,057,623 | 210,518 | 390,682 | 10,406 | 252,230 | 11,907 | 44,161 | |
| RBD | 22 | | | | | | | | | | | |
| RBD | 23 | GENERAL PLANT ACCUMULATED DEPRECIATION | GENLPLT | 108,234 | 67,934 | 12,310 | 15,534 | 557 | 10,290 | 461 | 1,150 | |
| RBD | 24 | | | | | | | | | | | |
| RBD | 25 | TOTAL ACCUMULATED DEPRECIATION | | 2,251,728 | 1,225,781 | 240,864 | 435,106 | 11,769 | 278,081 | 13,026 | 47,102 | |
| RBD | 26 | | | | | | | | | | | |
| RBD | 27 | | | | | | | | | | | |
| RBD | 28 | | | | | | | | | | | |
| RBD | 29 | NET ELECTRIC PLANT IN SERVICE | | 6,663,451 | 3,642,160 | 737,471 | 1,276,208 | 37,602 | 828,090 | 39,673 | 102,247 | |
| RBD | 30 | | | | | | | | | | | |
| RBD | 31 | | | | | | | | | | | |
| RBD | 32 | | | | | | | | | | | |
| RBD | 33 | | | | | | | | | | | |
| RBD | 34 | | | | | | | | | | | |
| RBD | 35 | | | | | | | | | | | |
| RBD | 36 | | | | | | | | | | | |
| RBD | 37 | | | | | | | | | | | |
| RBD | 38 | | | | | | | | | | | |
| RBD | 39 | | | | | | | | | | | |
| RBD | 40 | | | | | | | | | | | |
| RBD | 41 | | | | | | | | | | | |
| RBD | 42 | | | | | | | | | | | |
| RBD | 43 | | | | | | | | | | | |
| RBD | 44 | | | | | | | | | | | |
| RBD | 45 | | | | | | | | | | | |
| RBD | 46 | | | | | | | | | | | |
| RBD | 47 | | | | | | | | | | | |
| RBD | 48 | | | | | | | | | | | |
| RBD | 49 | | | | | | | | | | | |
| RBD | 50 | | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|------------------|---------------------|------------------|----------------------|----------------|---------------------|---------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RBO | 1 | ADDITIONS AND DEDUCTIONS TO RATE BASE | | | | | | | | | |
| RBO | 2 | | | | | | | | | | |
| RBO | 3 | PLUS: ADDITIONS TO RATE BASE | | | | | | | | | |
| RBO | 4 | | | | | | | | | | |
| RBO | 5 | COMMON PLANT | SALWAGES | 424,369 | 266,359 | 48,264 | 60,905 | 2,183 | 40,344 | 1,806 | 4,507 |
| RBO | 6 | | | | | | | | | | |
| RBO | 7 | WORKING CAPITAL | | | | | | | | | |
| RBO | 8 | Purchased Power Cash Working Capital | SCH RBC, LN 33 | 24,301 | 15,187 | 3,928 | 3,620 | 36 | 1,511 | 0 | 18 |
| RBO | 9 | Transmission Cash Working Capital | SCH RBC, LN 44 | 9,820 | 4,745 | 691 | 1,788 | 74 | 2,407 | 108 | 7 |
| RBO | 10 | Distribution | | | | | | | | | |
| RBO | 11 | Cash Working Capital | SCH RBC, LN 18 | 121,428 | 59,353 | 12,486 | 26,394 | 716 | 20,646 | 489 | 1,344 |
| RBO | 12 | Materials and Supplies | TOTPLT | 19,944 | 10,890 | 2,189 | 3,828 | 110 | 2,475 | 118 | 334 |
| RBO | 13 | Total Distribution Working Capital | | 141,372 | 70,243 | 14,675 | 30,223 | 827 | 23,121 | 607 | 1,678 |
| RBO | 14 | TOTAL WORKING CAPITAL | | 175,492 | 90,175 | 19,294 | 35,630 | 936 | 27,039 | 715 | 1,704 |
| RBO | 15 | TOTAL ADDITIONS TO RATE BASE | | 599,862 | 356,534 | 67,558 | 96,535 | 3,119 | 67,383 | 2,521 | 6,211 |
| RBO | 16 | | | | | | | | | | |
| RBO | 17 | LESS: DEDUCTIONS TO RATE BASE | | | | | | | | | |
| RBO | 18 | Customer Deposits | CUSTDEP | 49,195 | 17,129 | 3,815 | 24,398 | 152 | 3,701 | 0 | 0 |
| RBO | 19 | Customer Advances for Construction | CUSTADV | 1,707 | 948 | 191 | 307 | 11 | 219 | 11 | 21 |
| RBO | 20 | Deferred Income Taxes and Credits | | | | | | | | | |
| RBO | 21 | Plant | TOTPLT | 981,389 | 535,866 | 107,696 | 188,383 | 5,435 | 121,768 | 5,801 | 16,441 |
| RBO | 22 | Common Plant | SALWAGES | 20,872 | 13,100 | 2,374 | 2,995 | 107 | 1,984 | 89 | 222 |
| RBO | 23 | Pension Asset & OPEB Contribution | SALWAGES | (128,977) | (80,953) | (14,669) | (18,511) | (664) | (12,262) | (549) | (1,370) |
| RBO | 24 | Unamortized AMR Investment | CMETERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO | 25 | Contributions in Aid of Construction (CIAC) | CUSTADV | (46,770) | (25,969) | (5,226) | (8,419) | (299) | (5,988) | (290) | (579) |
| RBO | 26 | Total Deferred Income Taxes and Credits | | 826,514 | 442,044 | 90,175 | 164,448 | 4,580 | 105,503 | 5,051 | 14,714 |
| RBO | 27 | TOTAL DEDUCTIONS TO RATE BASE | | 877,416 | 460,121 | 94,180 | 189,153 | 4,742 | 109,422 | 5,062 | 14,735 |
| RBO | 28 | | | | | | | | | | |
| RBO | 29 | | | | | | | | | | |
| RBO | 30 | Total Distribution Additions to Rate Base | | 565,741 | 336,602 | 62,939 | 91,128 | 3,010 | 63,465 | 2,413 | 6,185 |
| RBO | 31 | | | | | | | | | | |
| RBO | 32 | TOTAL PURCHASED POWER RATE BASE | | 24,301 | 15,187 | 3,928 | 3,620 | 36 | 1,511 | 0 | 18 |
| RBO | 33 | TOTAL TRANSMSSION RATE BASE | | 9,820 | 4,745 | 691 | 1,788 | 74 | 2,407 | 108 | 7 |
| RBO | 34 | TOTAL DISTRIBUTION RATE BASE | | 6,351,776 | 3,518,641 | 706,229 | 1,178,183 | 35,869 | 782,132 | 37,024 | 93,698 |
| RBO | 35 | | | | | | | | | | |
| RBO | 36 | TOTAL RATE BASE | | 6,385,897 | 3,538,573 | 710,849 | 1,183,590 | 35,979 | 786,050 | 37,132 | 93,724 |
| RBO | 37 | | | | | | | | | | |
| RBO | 38 | | | | | | | | | | |
| RBO | 39 | | | | | | | | | | |
| RBO | 40 | | | | | | | | | | |
| RBO | 41 | | | | | | | | | | |
| RBO | 42 | | | | | | | | | | |
| RBO | 43 | | | | | | | | | | |
| RBO | 44 | | | | | | | | | | |
| RBO | 45 | | | | | | | | | | |
| RBO | 46 | | | | | | | | | | |
| RBO | 47 | | | | | | | | | | |
| RBO | 48 | | | | | | | | | | |
| RBO | 49 | | | | | | | | | | |
| RBO | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RBC | 1 | CASH WORKING CAPITAL (LEAD LAG) | | | | | | | | | |
| RBC | 2 | DISTRIBUTION | | | | | | | | | |
| RBC | 3 | O&M EXPENSE RELATED CASH WORKING CAPITAL | | | | | | | | | |
| RBC | 4 | Payroll (Distribution Only) | SALWAGES | 171,625 | 107,722 | 19,519 | 24,632 | 883 | 16,316 | 730 | 1,823 |
| RBC | 5 | Pension | SALWAGES | 8,904 | 5,589 | 1,013 | 1,278 | 46 | 847 | 38 | 95 |
| RBC | 6 | Other Expenses | OMXPPPP | 562,564 | 323,889 | 66,348 | 94,576 | 2,861 | 66,492 | 3,080 | 5,318 |
| RBC | 7 | TOTAL EXPENSES | | | | | | | | | |
| RBC | 8 | POR Working Capital | POR | 1,017,444 | 317,436 | 80,624 | 320,266 | 6,847 | 289,023 | 0 | 3,248 |
| RBC | 9 | TOTAL EXPENSES PER DAY | | | | | | | | | |
| RBC | 10 | | | 4,823 | 2,067 | 459 | 1,208 | 29 | 1,021 | 11 | 29 |
| RBC | 11 | CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG) | | | | | | | | | |
| RBC | 12 | | | 67,218 | 28,812 | 6,395 | 16,828 | 406 | 14,229 | 147 | 400 |
| RBC | 13 | AVERAGE PREPAYMENTS | | | | | | | | | |
| RBC | 14 | DISTRIBUTION ACCRUED TAXES | | | | | | | | | |
| RBC | 15 | INTEREST PAYMENTS | TOTPLT | (13,749) | (7,507) | (1,509) | (2,639) | (76) | (1,706) | (81) | (230) |
| RBC | 16 | | | | | | | | | | |
| RBC | 17 | | | | | | | | | | |
| RBC | 18 | NET DISTRIBUTION CASH WORKING CAPITAL REQUIREMENT | | | | | | | | | |
| RBC | 19 | | | 121,428 | 59,353 | 12,486 | 26,394 | 716 | 20,646 | 489 | 1,344 |
| RBC | 20 | | | | | | | | | | |
| RBC | 21 | PURCHASED POWER | | | | | | | | | |
| RBC | 22 | O&M EXPENSE RELATED CASH WORKING CAPITAL | | | | | | | | | |
| RBC | 23 | Commodity Purchased - Contract Purchases | ENERGY1 | 684,441 | 427,760 | 110,644 | 101,946 | 1,008 | 42,562 | 0 | 521 |
| RBC | 24 | Commodity Purchased - Spot Market Purchases | ENERGY1 | 5,486 | 3,429 | 887 | 817 | 8 | 341 | 0 | 4 |
| RBC | 25 | TOTAL EXPENSES | | | | | | | | | |
| RBC | 26 | | | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| RBC | 27 | TOTAL EXPENSES PER DAY | | | | | | | | | |
| RBC | 28 | | | 1,890 | 1,181 | 306 | 282 | 3 | 118 | 0 | 1 |
| RBC | 29 | PP CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG) | | | | | | | | | |
| RBC | 30 | | | 24,301 | 15,187 | 3,928 | 3,620 | 36 | 1,511 | 0 | 18 |
| RBC | 31 | Energy ACCRUED TAXES | ENERGY1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 32 | | | | | | | | | | |
| RBC | 33 | NET Energy CASH WORKING CAPITAL REQUIREMENT | | | | | | | | | |
| RBC | 34 | | | 24,301 | 15,187 | 3,928 | 3,620 | 36 | 1,511 | 0 | 18 |
| RBC | 35 | TRANSMISSION | | | | | | | | | |
| RBC | 36 | O&M EXPENSE - PJM Transmission Purchase | DTRAN | 100,124 | 48,377 | 7,047 | 18,232 | 751 | 24,543 | 1,102 | 71 |
| RBC | 37 | | | | | | | | | | |
| RBC | 38 | TOTAL EXPENSES PER DAY | | | | | | | | | |
| RBC | 39 | | | 274 | 133 | 19 | 50 | 2 | 67 | 3 | 0 |
| RBC | 40 | CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG) | | | | | | | | | |
| RBC | 41 | | | 9,820 | 4,745 | 691 | 1,788 | 74 | 2,407 | 108 | 7 |
| RBC | 42 | TRANSMISSION ACCRUED TAXES | DTRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 43 | | | | | | | | | | |
| RBC | 44 | NET TRANSMISSION CASH WORKING CAPITAL REQUIREMENT | | | | | | | | | |
| RBC | 45 | | | 9,820 | 4,745 | 691 | 1,788 | 74 | 2,407 | 108 | 7 |
| RBC | 46 | | | | | | | | | | |
| RBC | 47 | NET TOTAL CASH WORKING CAPITAL REQUIREMENT | | | | | | | | | |
| RBC | 48 | | | 155,548 | 79,285 | 17,106 | 31,802 | 826 | 24,564 | 597 | 1,370 |
| RBC | 49 | | | | | | | | | | |
| RBC | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RBC | 1 | CASH WORKING CAPITAL (LEAD LAG) CONTINUED | | | | | | | | | |
| RBC | 2 | | | | | | | | | | |
| RBC | 3 | LAG/LEAD DAYS | | | | | | | | | |
| | | | | NET DAYS | | | | | | | |
| RBC | 4 | REVENUE LAG DAYS | 48.30 | | | | | | | | |
| RBC | 5 | EXPENSE LAG DAYS | 33.80 | 14.50 | | | | | | | |
| RBC | 6 | PURCHASED POWER REVENUE LAG DAYS | 48.30 | | | | | | | | |
| RBC | 7 | PURCHASED POWER EXP LAG DAYS | 35.44 | 12.86 | | | | | | | |
| RBC | 8 | TRANSMISSION REVENUE LAG DAYS | 48.30 | | | | | | | | |
| RBC | 9 | TRANSMISSION EXP LAG DAYS | 12.50 | 35.80 | | | | | | | |
| RBC | 10 | DISTRIBUTION REVENUE LAG DAYS | 48.30 | | | | | | | | |
| RBC | 11 | DISTRIBUTION LAG DAYS | 34.36 | 13.94 | | | | | | | |
| RBC | 12 | | | | | | | | | | |
| RBC | 13 | | | | | | | | | | |
| RBC | 14 | | | | | | | | | | |
| RBC | 15 | | | | | | | | | | |
| RBC | 16 | DISTRIBUTION ACCRUED TAXES | | | | | | | | | |
| RBC | 17 | Federal Income Tax | EBT | 604,704 | 260,979 | 64,977 | 149,821 | 4,358 | 96,131 | 6,959 | 21,478 |
| RBC | 18 | State Income Tax | EBT | 285,646 | 123,280 | 30,693 | 70,772 | 2,058 | 45,410 | 3,287 | 10,146 |
| RBC | 19 | PURTA Taxes | PLT_3601 | 679,320 | 293,323 | 67,928 | 129,737 | 5,303 | 170,901 | 8,274 | 3,854 |
| RBC | 20 | Capital Stock | CAPSTOCK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 21 | PA & Local Use Taxes | CLAIMREV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 22 | PA Property tax | TOTPLT | 417,511 | 227,973 | 45,817 | 80,143 | 2,312 | 51,804 | 2,468 | 6,994 |
| RBC | 23 | PA Corp Loan Tax | TOTPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 24 | Philadelphia BPT | SALESREV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 25 | Local Privilege Tax | SALESREV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 26 | Gross Receipts Tax | SALESREV | 20,831,566 | 11,814,631 | 2,338,872 | 3,687,724 | 116,824 | 2,393,711 | 123,253 | 356,552 |
| RBC | 27 | Lag Day Weighted Accrued Taxes | | 22,818,747 | 12,720,186 | 2,548,287 | 4,118,197 | 130,855 | 2,757,957 | 144,241 | 399,024 |
| RBC | 28 | Total Accrued Taxes CWC | | 62,517 | 34,850 | 6,982 | 11,283 | 359 | 7,556 | 395 | 1,093 |
| RBC | 29 | | | | | | | | | | |
| RBC | 30 | DISTRIBUTION AVERAGE PREPAYMENTS | | | | | | | | | |
| RBC | 31 | Customer Experience | CUST | 45 | 35 | 5 | 4 | 0 | 0 | 0 | 0 |
| RBC | 32 | EEL and EPRI Dues | CLAIMREV | 420 | 247 | 53 | 70 | 2 | 43 | 2 | 4 |
| RBC | 33 | PUC Assess - Electric | SALESREV | 2,984 | 1,692 | 335 | 528 | 17 | 343 | 18 | 51 |
| RBC | 34 | Prepaid Rents and Pole Attachment Fees | PLT_364 | 468 | 265 | 53 | 85 | 3 | 53 | 3 | 6 |
| RBC | 35 | Land Leasing | DISTPLT | 107 | 58 | 12 | 21 | 1 | 13 | 1 | 2 |
| RBC | 36 | Equipment Maintenance | DISTPLT | 60 | 32 | 7 | 12 | 0 | 7 | 0 | 1 |
| RBC | 37 | Business Support System | CUST | 257 | 201 | 30 | 24 | 0 | 0 | 0 | 2 |
| RBC | 38 | VEBA Adjustment | SALWAGES | 213 | 134 | 24 | 31 | 1 | 20 | 1 | 2 |
| RBC | 39 | Facilities Contracts | DISTPLT | 19 | 10 | 2 | 4 | 0 | 2 | 0 | 0 |
| RBC | 40 | IT Service Contracts | TOTPLT | 615 | 336 | 67 | 118 | 3 | 76 | 4 | 10 |
| RBC | 41 | Fleet Activities | GENLPLT | 79 | 50 | 9 | 11 | 0 | 8 | 0 | 1 |
| RBC | 42 | Postage | CUSTBILLS | 176 | 138 | 20 | 16 | 0 | 0 | 0 | 1 |
| RBC | 43 | TOTAL AVERAGE PREPAYMENTS | | 5,442 | 3,198 | 618 | 923 | 28 | 567 | 28 | 81 |
| RBC | 44 | | | | | | | | | | |
| RBC | 45 | | | | | | | | | | |
| RBC | 46 | | | | | | | | | | |
| RBC | 47 | | | | | | | | | | |
| RBC | 48 | | | | | | | | | | |
| RBC | 49 | | | | | | | | | | |
| RBC | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|------------------|---------------------|-----------------|----------------------|----------------|---------------------|---------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RBC | 51 | OPERATING REVENUES | | | | | | | | | |
| RBC | 52 | | | | | | | | | | |
| RBC | 53 | SALES REVENUES | | | | | | | | | |
| RBC | 54 | Sales of Electricity Revenues - Base | | 1,372,001 | 778,131 | 154,042 | 242,879 | 7,694 | 157,654 | 8,118 | 23,483 |
| RBC | 55 | Sales of Electricity Revenues - Nuclear Decommissioning | ENERGY2 | (3,860) | (1,135) | (288) | (826) | (35) | (1,497) | (60) | (18) |
| RBC | 56 | Transmission Revenues | DTRANR | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| RBC | 57 | Purchased Electric Revenues | ENERGY1 | 741,120 | 463,184 | 119,806 | 110,388 | 1,092 | 46,087 | 0 | 564 |
| RBC | 58 | TOTAL SALES OF ELECTRICITY | | 2,281,343 | 1,320,708 | 294,099 | 389,569 | 9,617 | 233,652 | 9,601 | 24,099 |
| RBC | 59 | | | | | | | | | | |
| RBC | 60 | OTHER OPERATING REVENUES | | | | | | | | | |
| RBC | 61 | Unbilled and Cost Adjustment Revenue | SALESREV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC | 62 | 450-Forfeited Discounts | OX_904 | 12,795 | 9,441 | 2,103 | 836 | 16 | 394 | 0 | 4 |
| RBC | 63 | 454-Rent from Electric Property | PLT_364 | 19,219 | 10,893 | 2,180 | 3,484 | 123 | 2,187 | 106 | 246 |
| RBC | 64 | 456-Other Electric Revenues | DISTPLT | 20,323 | 11,009 | 2,228 | 3,944 | 113 | 2,558 | 122 | 348 |
| RBC | 65 | TOTAL OTHER OPERATING REV | | 52,337 | 31,344 | 6,511 | 8,264 | 252 | 5,139 | 228 | 598 |
| RBC | 66 | | | | | | | | | | |
| RBC | 67 | TOTAL OPERATING REVENUES | | 2,333,680 | 1,352,052 | 300,610 | 397,833 | 9,869 | 238,791 | 9,829 | 24,697 |
| RBC | 68 | | | | | | | | | | |
| RBC | 69 | | | | | | | | | | |
| RBC | 70 | | | | | | | | | | |
| RBC | 71 | | | | | | | | | | |
| RBC | 72 | | | | | | | | | | |
| RBC | 73 | | | | | | | | | | |
| RBC | 74 | | | | | | | | | | |
| RBC | 75 | | | | | | | | | | |
| RBC | 76 | | | | | | | | | | |
| RBC | 77 | | | | | | | | | | |
| RBC | 78 | | | | | | | | | | |
| RBC | 79 | | | | | | | | | | |
| RBC | 80 | | | | | | | | | | |
| RBC | 81 | | | | | | | | | | |
| RBC | 82 | | | | | | | | | | |
| RBC | 83 | | | | | | | | | | |
| RBC | 84 | | | | | | | | | | |
| RBC | 85 | | | | | | | | | | |
| RBC | 86 | | | | | | | | | | |
| RBC | 87 | | | | | | | | | | |
| RBC | 88 | | | | | | | | | | |
| RBC | 89 | | | | | | | | | | |
| RBC | 90 | | | | | | | | | | |
| RBC | 91 | | | | | | | | | | |
| RBC | 92 | | | | | | | | | | |
| RBC | 93 | | | | | | | | | | |
| RBC | 94 | | | | | | | | | | |
| RBC | 95 | | | | | | | | | | |
| RBC | 96 | | | | | | | | | | |
| RBC | 97 | | | | | | | | | | |
| RBC | 98 | | | | | | | | | | |
| RBC | 99 | | | | | | | | | | |
| RBC | 100 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| E | 1 | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | |
| E | 2 | | | | | | | | | | |
| E | 3 | PRODUCTION EXPENSE | | | | | | | | | |
| E | 4 | Other Power Supply | | | | | | | | | |
| E | 5 | 555 - Purchased Power - Capacity | ENERGY1 | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| E | 6 | Total Other Power Supply | | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| E | 7 | TOTAL PRODUCTION EXPENSE | | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| E | 8 | | | | | | | | | | |
| E | 9 | TRANSMISSION EXPENSES | | | | | | | | | |
| E | 10 | Operation Expense | DTRANR | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| E | 11 | Maintenance Expense | DTRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 12 | TOTAL TRANSMISSION EXPENSE | | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| E | 13 | | | | | | | | | | |
| E | 14 | DISTRIBUTION EXPENSES | | | | | | | | | |
| E | 15 | Operation | | | | | | | | | |
| E | 16 | 580-Supervision | SALWAGDO | 1,120 | 700 | 125 | 177 | 5 | 96 | 4 | 13 |
| E | 17 | 581-Load Dispatch | DISTPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 18 | 582-Station Equipment | PLT_362 | 640 | 276 | 64 | 122 | 5 | 161 | 8 | 4 |
| E | 19 | 583-Overhead Lines | OHDIST | 17,204 | 9,751 | 1,951 | 3,119 | 110 | 1,957 | 95 | 221 |
| E | 20 | 584-Underground Lines | UGDIST | 11,485 | 6,196 | 1,257 | 2,048 | 73 | 1,694 | 82 | 135 |
| E | 21 | 585-Street Lighting | PLT_3713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 22 | 586-Metering | CMETERS | 5,354 | 3,801 | 573 | 749 | 20 | 208 | 2 | 0 |
| E | 23 | 587-Customer Installations | CUST | 9,857 | 7,719 | 1,143 | 904 | 2 | 16 | 0 | 73 |
| E | 24 | 588-Miscellaneous | DISTPLT | 68,272 | 36,985 | 7,485 | 13,248 | 380 | 8,594 | 411 | 1,169 |
| E | 25 | 589-Rents | DISTPLT | 3,139 | 1,701 | 344 | 609 | 17 | 395 | 19 | 54 |
| E | 26 | Total Distribution Operation | | 117,072 | 67,130 | 12,942 | 20,977 | 613 | 13,121 | 622 | 1,668 |
| E | 27 | | | | | | | | | | |
| E | 28 | Maintenance | | | | | | | | | |
| E | 29 | 590-Supervision | SALWAGDM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 30 | 591-Structures | PLT_361 | 1,973 | 852 | 197 | 377 | 15 | 496 | 24 | 11 |
| E | 31 | 592-Station Equipment | PLT_362 | 16,530 | 7,138 | 1,653 | 3,157 | 129 | 4,159 | 201 | 94 |
| E | 32 | 593-Overhead Lines | OHDIST | 198,275 | 112,381 | 22,490 | 35,945 | 1,267 | 22,559 | 1,092 | 2,542 |
| E | 33 | 594-Underground Lines | UGDIST | 29,013 | 15,652 | 3,175 | 5,173 | 186 | 4,279 | 207 | 341 |
| E | 34 | 595-Transformers | PLT_368 | 1,500 | 889 | 206 | 393 | 0 | 0 | 0 | 12 |
| E | 35 | 596-Street Lighting | PLT_373 | 1,023 | 0 | 0 | 0 | 0 | 0 | 0 | 1,023 |
| E | 36 | 597-Metering | CMETERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 37 | 598-Miscellaneous | DISTPLT | 14,304 | 7,749 | 1,568 | 2,776 | 80 | 1,801 | 86 | 245 |
| E | 38 | Total Distribution Maintenance | | 262,619 | 144,661 | 29,289 | 47,820 | 1,676 | 33,293 | 1,611 | 4,269 |
| E | 39 | | | | | | | | | | |
| E | 40 | TOTAL DISTRIBUTION PLANT O&M EXPENSES | | 379,691 | 211,792 | 42,231 | 68,797 | 2,289 | 46,414 | 2,232 | 5,936 |
| E | 41 | TOTAL PURCHASED POWER O&M EXPENSES | | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| E | 42 | TOTAL TRANSMISSION O&M EXPENSES | | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| E | 43 | | | | | | | | | | |
| E | 44 | TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST) | | 1,230,810 | 718,413 | 173,001 | 206,337 | 4,117 | 118,738 | 3,678 | 6,527 |
| E | 45 | | | | | | | | | | |
| E | 46 | | | | | | | | | | |
| E | 47 | | | | | | | | | | |
| E | 48 | | | | | | | | | | |
| E | 49 | | | | | | | | | | |
| E | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| E | 51 | OPERATION & MAINTENANCE EXPENSE CONTINUED | | | | | | | | | |
| E | 52 | | | | | | | | | | |
| E | 53 | CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | |
| E | 54 | 901-Supervision | SALWAGCA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 55 | 902-Meter Reading | CMETERS | 338 | 240 | 36 | 47 | 1 | 13 | 0 | 0 |
| E | 56 | 903-Customer Records and Collection Expense | CUSTREC | 81,794 | 62,454 | 9,823 | 6,260 | 311 | 2,501 | 36 | 409 |
| E | 57 | 904-Uncollectible Accounts | EXP_904 | 38,985 | 28,767 | 6,407 | 2,549 | 49 | 1,201 | 0 | 12 |
| E | 58 | 905-Miscellaneous CA | CUSTCAM | 5,916 | 4,633 | 686 | 543 | 1 | 9 | 0 | 44 |
| E | 59 | TOTAL CUSTOMER ACCTS EXPENSE | | 127,033 | 96,094 | 16,952 | 9,398 | 363 | 3,725 | 36 | 465 |
| E | 60 | | | | | | | | | | |
| E | 61 | | | | | | | | | | |
| E | 62 | CUSTOMER SERVICE EXPENSES | | | | | | | | | |
| E | 63 | 907-Supervision | SALWAGCS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 64 | 908-Customer Assistance | CUSTASST | 10,255 | 8,679 | 1,285 | 230 | 2 | 42 | 0 | 17 |
| E | 65 | 909-Informational Advertisement | CUSTADVT | 1,351 | 1,058 | 157 | 124 | 0 | 2 | 0 | 10 |
| E | 66 | 910-Miscellaneous CS | CUSTCSM | 134 | 105 | 16 | 12 | 0 | 0 | 0 | 1 |
| E | 67 | TOTAL CUSTOMER SERVICE EXPENSE | | 11,740 | 9,842 | 1,457 | 367 | 2 | 45 | 0 | 28 |
| E | 68 | | | | | | | | | | |
| E | 69 | SALES EXPENSES TOTAL (ACCT 912 & 916) | CUSTSALES | 1,740 | 0 | 0 | 632 | 27 | 1,081 | 0 | 0 |
| E | 70 | | | | | | | | | | |
| E | 71 | TOTAL OPER & MAINT EXCL A&G | | 1,371,323 | 824,349 | 191,410 | 216,734 | 4,508 | 123,588 | 3,713 | 7,019 |
| E | 72 | | | | | | | | | | |
| E | 73 | ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | |
| E | 74 | 920-Administrative Salaries | SALWAGES | 43,926 | 27,570 | 4,996 | 6,304 | 226 | 4,176 | 187 | 467 |
| E | 75 | 921-Office Supplies & Expense | SALWAGES | 7,005 | 4,397 | 797 | 1,005 | 36 | 666 | 30 | 74 |
| E | 76 | 923-Outside Service Employed | SALWAGES | 66,461 | 41,715 | 7,559 | 9,538 | 342 | 6,318 | 283 | 706 |
| E | 77 | 924-Property Insurance | DGPLT | 499 | 272 | 55 | 96 | 3 | 62 | 3 | 8 |
| E | 78 | 925-Injuries and Damages | SALWAGES | 9,963 | 6,253 | 1,133 | 1,430 | 51 | 947 | 42 | 106 |
| E | 79 | 926-Employee Pensions & Benefits | SALWAGES | 32,503 | 20,401 | 3,697 | 4,665 | 167 | 3,090 | 138 | 345 |
| E | 80 | 928-Regulatory Commission | CLAIMREV | 8,376 | 4,922 | 1,067 | 1,393 | 35 | 851 | 32 | 75 |
| E | 81 | 929-Duplicate Charges-Credit | CLAIMREV | (675) | (397) | (86) | (112) | (3) | (69) | (3) | (6) |
| E | 82 | 930.2-Miscellaneous General | | | | | | | | | |
| E | 83 | R/RH | SREVRRH | 1,586 | 1,324 | 262 | 0 | 0 | 0 | 0 | 0 |
| E | 84 | GS | SREVGS | 300 | 0 | 0 | 300 | 0 | 0 | 0 | 0 |
| E | 85 | GS/PD/HT | SREVGSPDHT | 192 | 0 | 0 | 114 | 4 | 74 | 0 | 0 |
| E | 86 | HT/PD | SREVPDHT | 333 | 0 | 0 | 0 | 16 | 318 | 0 | 0 |
| E | 87 | All Other | CLAIMREV | 7,726 | 4,540 | 984 | 1,285 | 33 | 785 | 30 | 69 |
| E | 88 | Total 930.2-Miscellaneous General | | 10,137 | 5,864 | 1,246 | 1,699 | 52 | 1,177 | 30 | 69 |
| E | 89 | 935-Maintenance of General Plant | GENLPLT | 6,529 | 4,098 | 743 | 937 | 34 | 621 | 28 | 69 |
| E | 90 | TOTAL A&G EXPENSE | | 184,723 | 115,094 | 21,205 | 26,956 | 943 | 17,840 | 771 | 1,914 |
| E | 91 | | | | | | | | | | |
| E | 92 | TOTAL DISTIBUTION OPERATION & MAINTENANCE EXPENSES | | 704,927 | 432,822 | 81,845 | 106,150 | 3,624 | 69,105 | 3,039 | 8,343 |
| E | 93 | | | | | | | | | | |
| E | 94 | TOTAL OPERATION & MAINTENANCE EXPENSES | | 1,556,046 | 939,443 | 212,615 | 243,690 | 5,451 | 141,429 | 4,484 | 8,934 |
| E | 95 | | | | | | | | | | |
| E | 96 | | | | | | | | | | |
| E | 97 | | | | | | | | | | |
| E | 98 | | | | | | | | | | |
| E | 99 | | | | | | | | | | |
| E | 100 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|----------------|---------------------|-----------------|----------------------|---------------|---------------------|--------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| D | 1 | DEPRECIATION / AMORTIZATION EXPENSE | | | | | | | | | |
| D | 2 | | | | | | | | | | |
| D | 3 | INTANGIBLE PLANT EXPENSE | INTPLT | 46,293 | 27,955 | 5,031 | 8,058 | 225 | 4,340 | 184 | 500 |
| D | 4 | | | | | | | | | | |
| D | 5 | TRANSMISSION PLANT EXPENSE | TRANPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 6 | | | | | | | | | | |
| D | 7 | DISTRIBUTION PLANT EXPENSE | | | | | | | | | |
| D | 8 | 360-Land & Land Rights | PLT_360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 9 | 361-Structures & Improvements | PLT_361 | 4,803 | 2,074 | 480 | 917 | 37 | 1,208 | 59 | 27 |
| D | 10 | 362-Station Equipment | PLT_362 | 21,476 | 9,273 | 2,147 | 4,102 | 168 | 5,403 | 262 | 122 |
| D | 11 | 364-Poles, Towers & Fixtures | PLT_364 | 24,299 | 13,773 | 2,756 | 4,405 | 155 | 2,765 | 134 | 312 |
| D | 12 | 365-Overhead Conductors & Devices | PLT_365 | 43,461 | 24,633 | 4,930 | 7,879 | 278 | 4,945 | 239 | 557 |
| D | 13 | 366-Underground Conduit | PLT_366 | 10,513 | 5,671 | 1,150 | 1,874 | 67 | 1,550 | 75 | 124 |
| D | 14 | 367-Underground Conductors & Devices | PLT_367 | 34,519 | 18,623 | 3,778 | 6,154 | 221 | 5,091 | 246 | 406 |
| D | 15 | 368-Line Transformers | PLT_368 | 17,743 | 10,517 | 2,436 | 4,652 | 0 | 0 | 0 | 138 |
| D | 16 | 369-Services | PLT_369 | 8,597 | 5,030 | 745 | 2,767 | 7 | 48 | 0 | 0 |
| D | 17 | 370-Meters | PLT_370 | 20,619 | 14,639 | 2,207 | 2,886 | 75 | 803 | 10 | 0 |
| D | 18 | 371-Installation on Customer Premises | PLT_371 | 5 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| D | 19 | 373-Street Lighting & Signal Systems | PLT_373 | 1,878 | 0 | 0 | 0 | 0 | 0 | 0 | 1,878 |
| D | 20 | 374-Asset Retirement Costs for Distribution Plant | DISTPLTXAR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 21 | TOTAL DISTRIBUTION PLANT EXPENSE | | 187,912 | 104,237 | 20,629 | 35,636 | 1,009 | 21,813 | 1,024 | 3,564 |
| D | 22 | | | | | | | | | | |
| D | 23 | GENERAL PLANT EXPENSE | GENLPLT | 19,927 | 12,507 | 2,266 | 2,860 | 103 | 1,894 | 85 | 212 |
| D | 24 | | | | | | | | | | |
| D | 25 | COMMON PLANT DEPRECIATION AND AMORTIZATION SALWAGES | | 18,707 | 11,741 | 2,128 | 2,685 | 96 | 1,778 | 80 | 199 |
| D | 26 | | | | | | | | | | |
| D | 27 | | | | | | | | | | |
| D | 28 | TOTAL DEPRECIATION / AMORTIZATION EXPENSE | | 272,838 | 156,441 | 30,054 | 49,239 | 1,432 | 29,826 | 1,372 | 4,474 |
| D | 29 | | | | | | | | | | |
| D | 30 | | | | | | | | | | |
| D | 31 | | | | | | | | | | |
| D | 32 | | | | | | | | | | |
| D | 33 | | | | | | | | | | |
| D | 34 | | | | | | | | | | |
| D | 35 | | | | | | | | | | |
| D | 36 | | | | | | | | | | |
| D | 37 | | | | | | | | | | |
| D | 38 | | | | | | | | | | |
| D | 39 | | | | | | | | | | |
| D | 40 | | | | | | | | | | |
| D | 41 | | | | | | | | | | |
| D | 42 | | | | | | | | | | |
| D | 43 | | | | | | | | | | |
| D | 44 | | | | | | | | | | |
| D | 45 | | | | | | | | | | |
| D | 46 | | | | | | | | | | |
| D | 47 | | | | | | | | | | |
| D | 48 | | | | | | | | | | |
| D | 49 | | | | | | | | | | |
| D | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| TO | 1 | OTHER OPERATING EXPENSES | | | | | | | | | |
| TO | 2 | | | | | | | | | | |
| TO | 3 | TAXES OTHER THAN INCOME TAXES | | | | | | | | | |
| TO | 4 | General Taxes | | | | | | | | | |
| TO | 5 | PURTA Taxes | PLT_3601 | 6,273 | 2,708 | 627 | 1,198 | 49 | 1,578 | 76 | 36 |
| TO | 6 | Capital Stock | CAPSTOCK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 7 | Payroll Related | SALWAGES | 13,342 | 8,374 | 1,517 | 1,915 | 69 | 1,268 | 57 | 142 |
| TO | 8 | PA & Local Use Tax | CLAIMREV | 460 | 270 | 59 | 77 | 2 | 47 | 2 | 4 |
| TO | 9 | PA Property Tax | TOTPLT | 5,200 | 2,839 | 571 | 998 | 29 | 645 | 31 | 87 |
| TO | 10 | PA Corporate LoanTax | TOTPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 11 | Total General Taxes | | 25,274 | 14,192 | 2,774 | 4,187 | 148 | 3,538 | 166 | 269 |
| TO | 12 | | | | | | | | | | |
| TO | 13 | | | | | | | | | | |
| TO | 14 | Gross Receipt Tax | | | | | | | | | |
| TO | 15 | | | | | | | | | | |
| TO | 16 | Purchased Power | | | | | | | | | |
| TO | 17 | Retail Revenue | SCH RBC, LN 57 | 741,120 | 463,184 | 119,806 | 110,388 | 1,092 | 46,087 | 0 | 564 |
| TO | 18 | Forfeited Discounts | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 19 | Less: Bad Debt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 20 | Total Purchased Power Revenue | CALCULATED | 741,120 | 463,184 | 119,806 | 110,388 | 1,092 | 46,087 | 0 | 564 |
| TO | 21 | Total Purchased Power @ GRT Rate 5.90% | CALCULATED | 43,726 | 27,328 | 7,069 | 6,513 | 64 | 2,719 | 0 | 33 |
| TO | 22 | | | | | | | | | | |
| TO | 23 | Transmission | | | | | | | | | |
| TO | 24 | Retail Revenue | SCH RBC, LN 56 | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| TO | 25 | Forfeited Discounts | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 26 | Less: Bad Debt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 27 | Total Transmission Revenue | CALCULATED | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| TO | 28 | Total Transmission @ GRT Rate 5.90% | CALCULATED | 10,153 | 4,751 | 1,212 | 2,190 | 51 | 1,853 | 91 | 4 |
| TO | 29 | | | | | | | | | | |
| TO | 30 | Distribution | | | | | | | | | |
| TO | 31 | Retail Revenue | | 1,372,001 | 778,131 | 154,042 | 242,879 | 7,694 | 157,654 | 8,118 | 23,483 |
| TO | 32 | Forfeited Discounts | SCH RBC, LN 62 | 12,795 | 9,441 | 2,103 | 836 | 16 | 394 | 0 | 4 |
| TO | 33 | Less: Bad Debt | SCH E, LN 57 | 38,985 | 28,767 | 6,407 | 2,549 | 49 | 1,201 | 0 | 12 |
| TO | 34 | Total Distribution Revenue | CALCULATED | 1,345,810 | 758,805 | 149,738 | 241,167 | 7,661 | 156,846 | 8,118 | 23,475 |
| TO | 35 | Total Distribution @ GRT Rate 5.90% | CALCULATED | 79,403 | 44,769 | 8,835 | 14,229 | 452 | 9,254 | 479 | 1,385 |
| TO | 36 | | | | | | | | | | |
| TO | 37 | Total Gross Receipts Tax | | 133,282 | 76,848 | 17,115 | 22,932 | 568 | 13,826 | 570 | 1,422 |
| TO | 38 | | | | | | | | | | |
| TO | 39 | TOTAL PURCHASED POWER TOIT EXPENSES | | 43,726 | 27,328 | 7,069 | 6,513 | 64 | 2,719 | 0 | 33 |
| TO | 40 | TOTAL TRANSMISSION TOIT EXPENSES | | 10,153 | 4,751 | 1,212 | 2,190 | 51 | 1,853 | 91 | 4 |
| TO | 41 | TOTAL DISTRIBUTION TOIT EXPENSES | | 104,677 | 58,961 | 11,608 | 18,416 | 600 | 12,792 | 645 | 1,654 |
| TO | 42 | | | | | | | | | | |
| TO | 43 | TOTAL TAXES OTHER THAN INCOME | | 158,556 | 91,040 | 19,889 | 27,120 | 716 | 17,365 | 736 | 1,691 |
| TO | 44 | | | | | | | | | | |
| TO | 45 | | | | | | | | | | |
| TO | 46 | | | | | | | | | | |
| TO | 47 | | | | | | | | | | |
| TO | 48 | | | | | | | | | | |
| TO | 49 | | | | | | | | | | |
| TO | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| TI | 1 | DEVELOPMENT OF DISTRIBUTION INCOME TAXES | | | | | | | | | |
| TI | 2 | | | | | | | | | | |
| TI | 3 | TOTAL DISTRIBUTION OPERATING REVENUES | | 1,420,478 | 808,340 | 160,264 | 250,318 | 7,911 | 161,296 | 8,286 | 24,063 |
| TI | 4 | LESS: | | | | | | | | | |
| TI | 5 | OPERATION & MAINTAINENCE EXPENSE | SCH E, LN 92 | 704,927 | 432,822 | 81,845 | 106,150 | 3,624 | 69,105 | 3,039 | 8,343 |
| TI | 6 | DEPRECIATION AND AMORTIZATION EXPENSE | SCH D, LN 28 | 272,838 | 156,441 | 30,054 | 49,239 | 1,432 | 29,826 | 1,372 | 4,474 |
| TI | 7 | TAXES OTHER THAN INCOME TAXES | SCH TO, LN 41 | 104,677 | 58,961 | 11,608 | 18,416 | 600 | 12,792 | 645 | 1,654 |
| TI | 8 | NET OPERATING INCOME BEFORE TAXES | | 338,035 | 160,115 | 36,757 | 76,513 | 2,255 | 49,573 | 3,230 | 9,593 |
| TI | 9 | LESS: | | | | | | | | | |
| TI | 10 | INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt) | | 116,238 | 64,391 | 12,924 | 21,561 | 656 | 14,313 | 678 | 1,715 |
| TI | 11 | | | | | | | | | | |
| TI | 12 | BASE TAXABLE DISTRIBUTION INCOME | | 221,798 | 95,724 | 23,833 | 54,953 | 1,598 | 35,260 | 2,552 | 7,878 |
| TI | 13 | | | | | | | | | | |
| TI | 14 | | | | | | | | | | |
| TI | 15 | CALCULATION OF PA STATE INCOME TAXES | | | | | | | | | |
| TI | 16 | BASE TAXABLE INCOME | SCH TI, LN 12 | 221,798 | 95,724 | 23,833 | 54,953 | 1,598 | 35,260 | 2,552 | 7,878 |
| TI | 17 | LESS: | | | | | | | | | |
| TI | 18 | State Tax Depreciation (Over) Under Book | TOTPLT | 313 | 171 | 34 | 60 | 2 | 39 | 2 | 5 |
| TI | 19 | Other Adjustment | TOTPLT | 74,287 | 40,563 | 8,152 | 14,260 | 411 | 9,217 | 439 | 1,244 |
| TI | 20 | Repair Allowance Deduction | TOTPLT | 128,000 | 69,892 | 14,046 | 24,570 | 709 | 15,882 | 757 | 2,144 |
| TI | 21 | PA STATE TAXABLE DISTRIBUTION INCOME | | 19,198 | (14,901) | 1,600 | 16,063 | 476 | 10,122 | 1,355 | 4,484 |
| TI | 22 | NOL Utilization | TOTPLT | (10,711) | (5,849) | (1,175) | (2,056) | (59) | (1,329) | (63) | (179) |
| TI | 23 | PA STATE INCOME TAXES @ Tax Rate 9.99% | | 848 | (2,073) | 42 | 1,399 | 42 | 878 | 129 | 430 |
| TI | 24 | PLUS: | | | | | | | | | |
| TI | 25 | DEFERRED STATE INCOME TAXES | | | | | | | | | |
| TI | 26 | State Deferred Taxes | TOTPLT | 53,123 | 29,007 | 5,830 | 10,197 | 294 | 6,591 | 314 | 890 |
| TI | 27 | DEFERRED STATE INCOME TAXES @ Tax Rate 9.99% | | 5,307 | 2,898 | 582 | 1,019 | 29 | 658 | 31 | 89 |
| TI | 28 | TOTAL DISTRIBUTION STATE INCOME TAX EXPENSE | | 6,155 | 825 | 625 | 2,418 | 71 | 1,537 | 160 | 519 |
| TI | 29 | | | | | | | | | | |
| TI | 30 | CALCULATION OF FEDERAL INCOME TAXES | | | | | | | | | |
| TI | 31 | BASE TAXABLE INCOME | SCH TI, LN 12 | 221,798 | 95,724 | 23,833 | 54,953 | 1,598 | 35,260 | 2,552 | 7,878 |
| TI | 32 | LESS: | | | | | | | | | |
| TI | 33 | PA State Income Taxes | | 848 | (2,073) | 42 | 1,399 | 42 | 878 | 129 | 430 |
| TI | 34 | Federal Tax Depreciation (Over) Under Book | TOTPLT | (24,840) | (13,564) | (2,726) | (4,768) | (138) | (3,082) | (147) | (416) |
| TI | 35 | Other Adjustment | TOTPLT | 74,287 | 40,563 | 8,152 | 14,260 | 411 | 9,217 | 439 | 1,244 |
| TI | 36 | Repair Allowance Deduction | TOTPLT | 128,000 | 69,892 | 14,046 | 24,570 | 709 | 15,882 | 757 | 2,144 |
| TI | 37 | FEDERAL TAXABLE DISTRIBUTION INCOME | | 43,504 | 906 | 4,318 | 19,492 | 574 | 12,364 | 1,374 | 4,475 |
| TI | 38 | FEDERAL INCOME TAXES @ Tax Rate 21.00% | | 9,136 | 190 | 907 | 4,093 | 121 | 2,597 | 289 | 940 |
| TI | 39 | PLUS: | | | | | | | | | |
| TI | 40 | DEFERRED FEDERAL INCOME TAXES | | | | | | | | | |
| TI | 41 | Federal Deferred Taxes | TOTPLT | 9,550 | 5,214 | 1,048 | 1,833 | 53 | 1,185 | 56 | 160 |
| TI | 42 | DEFERRED FEDERAL INCOME TAXES @ Tax Rate 21.00% | | 2,005 | 1,095 | 220 | 385 | 11 | 249 | 12 | 34 |
| TI | 43 | LESS: | | | | | | | | | |
| TI | 44 | OTHER TAX ADJUSTMENTS | | | | | | | | | |
| TI | 45 | Electric Plant | TOTPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI | 46 | Common Plant | SALWAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI | 47 | Consolidated Income Tax Adjustment | EBT | 20 | 9 | 2 | 5 | 0 | 3 | 0 | 1 |
| TI | 48 | TOTAL DISTRIBUTION FEDERAL INCOME TAX EXPENSE | | 11,121 | 1,277 | 1,125 | 4,473 | 132 | 2,842 | 300 | 973 |
| TI | 49 | TOTAL DISTRIBUTION INCOME TAX EXPENSE | | 17,276 | 2,102 | 1,749 | 6,891 | 203 | 4,379 | 461 | 1,492 |
| TI | 50 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| TI | 51 | DEVELOPMENT OF INCOME TAXES CONTINUED | | | | | | | | | |
| TI | 52 | | | | | | | | | | |
| TI | 53 | DEVELOPMENT OF PURCHASED POWER TAXES | | | | | | | | | |
| TI | 54 | PURCHASED POWER OPERATING REVENUES | SCH RBC, LN 57 | 741,120 | 463,184 | 119,806 | 110,388 | 1,092 | 46,087 | 0 | 564 |
| TI | 55 | LESS: | | | | | | | | | |
| TI | 56 | OPERATION & MAINTAINENCE EXPENSE | SCH E, LN 41 | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| TI | 57 | TAXES OTHER THAN INCOME TAXES | SCH TO, LN 39 | 43,726 | 27,328 | 7,069 | 6,513 | 64 | 2,719 | 0 | 33 |
| TI | 58 | NET OPERATING INCOME BEFORE TAXES | | 7,467 | 4,667 | 1,207 | 1,112 | 11 | 464 | 0 | 6 |
| TI | 59 | LESS: | | | | | | | | | |
| TI | 60 | INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt) | | 445 | 278 | 72 | 66 | 1 | 28 | 0 | 0 |
| TI | 61 | BASE TAXABLE PURCHASED POWER INCOME | | 7,022 | 4,389 | 1,135 | 1,046 | 10 | 437 | 0 | 5 |
| TI | 62 | LESS: | | | | | | | | | |
| TI | 63 | PA STATE PURCHASED PWR INCOME TAXES @ Tax Rate 9.99% | | 702 | 438 | 113 | 104 | 1 | 44 | 0 | 1 |
| TI | 64 | EQUALS: | | | | | | | | | |
| TI | 65 | FEDERAL PURCHASED PWR INCOME TAXES @ Tax Rate 21.00% | | 1,327 | 830 | 215 | 198 | 2 | 83 | 0 | 1 |
| TI | 66 | Additional Purchase Power Expense NOL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI | 67 | | | | | | | | | | |
| TI | 68 | DEVELOPMENT OF TRANSMISSION TAXES | | | | | | | | | |
| TI | 69 | TRANSMISSION OPERATING REVENUES | SCH RBC, LN 56 | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| TI | 70 | LESS: | | | | | | | | | |
| TI | 71 | OPERATION & MAINTAINENCE EXPENSE | SCH E, LN 42 | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| TI | 72 | TAXES OTHER THAN INCOME TAXES | SCH TO, LN 40 | 10,153 | 4,751 | 1,212 | 2,190 | 51 | 1,853 | 91 | 4 |
| TI | 73 | NET OPERATING INCOME BEFORE TAXES | | 738 | 345 | 88 | 159 | 4 | 135 | 7 | 0 |
| TI | 74 | LESS: | | | | | | | | | |
| TI | 75 | INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt) | | 180 | 87 | 13 | 33 | 1 | 44 | 2 | 0 |
| TI | 76 | BASE TAXABLE TRANSMISSION INCOME | | 558 | 258 | 75 | 126 | 2 | 91 | 5 | 0 |
| TI | 77 | LESS: | | | | | | | | | |
| TI | 78 | PA STATE TRANSMISSION INCOME TAXES @ Tax Rate 9.99% | | 56 | 26 | 8 | 13 | 0 | 9 | 0 | 0 |
| TI | 79 | EQUALS: | | | | | | | | | |
| TI | 80 | FEDERAL TRANSMISSION INCOME TAXES @ Tax Rate 21.00% | | 105 | 49 | 14 | 24 | 0 | 17 | 1 | 0 |
| TI | 81 | | | | | | | | | | |
| TI | 82 | TOTAL PA INCOME TAX EXPENSE | | 6,912 | 1,289 | 746 | 2,535 | 72 | 1,590 | 161 | 519 |
| TI | 83 | TOTAL FEDERAL INCOME TAX EXPENSE | | 12,554 | 2,155 | 1,353 | 4,695 | 134 | 2,942 | 301 | 974 |
| TI | 84 | TOTAL INCOME TAX EXPENSE | | 19,466 | 3,444 | 2,099 | 7,230 | 206 | 4,531 | 462 | 1,493 |
| TI | 85 | | | | | | | | | | |
| TI | 86 | | | | | | | | | | |
| TI | 87 | | | | | | | | | | |
| TI | 88 | | | | | | | | | | |
| TI | 89 | TAX RATES | | | | | | | | | |
| TI | 90 | GROSS RECEIPTS TAX RATE | 5.90% | | | | | | | | |
| TI | 91 | STATE TAX RATE | 9.99% | | | | | | | | |
| TI | 92 | UNCOLLECTIBLE EXPENSES | 0.00562 | | | | | | | | |
| TI | 93 | FEDERAL TAX RATE - CURRENT | 21.00% | | | | | | | | |
| TI | 94 | PUC / OCA & SBA ASSESSMENT RATE | 0.0035 | | | | | | | | |
| TI | 95 | EFFECTIVE TAX RATE | 28.8921% | | | | | | | | |
| TI | 96 | LPC RATE | 0.003755 | | | | | | | | |
| TI | 97 | GROSS REVENUE CONVERSION FACTOR | 1.502995 | | | | | | | | |
| TI | 98 | WEIGHTED COST OF DEBT | 1.8300% | | | | | | | | |
| TI | 99 | | | | | | | | | | |
| TI | 100 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| SW | 1 | DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR | | | | | | | | | |
| SW | 2 | | | | | | | | | | |
| SW | 3 | PRODUCTION OTHER SALARIES & WAGES EXPENSE | | | | | | | | | |
| SW | 4 | 555-Purchased Power | OX_PROD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SW | 5 | TOTAL PRODUCTION OTHER SAL & WAG EXP | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SW | 6 | | | | | | | | | | |
| SW | 7 | TRANSMISSION SALARIES & WAGES EXPENSE | | | | | | | | | |
| SW | 8 | Operation | OX_TRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SW | 9 | Maintenance | MX_TRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SW | 10 | TOTAL TRANSMISSION | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SW | 11 | | | | | | | | | | |
| SW | 12 | DISTRIBUTION SALARIES & WAGES EXPENSE | | | | | | | | | |
| SW | 13 | Operation | | | | | | | | | |
| SW | 14 | 583-Overhead Lines | OX_583 | 2,490 | 1,412 | 282 | 451 | 16 | 283 | 14 | 32 |
| SW | 15 | 584-Underground Lines | OX_584 | 2,472 | 1,333 | 270 | 441 | 16 | 365 | 18 | 29 |
| SW | 16 | 586-Metering | OX_586 | 2,221 | 1,577 | 238 | 311 | 8 | 86 | 1 | 0 |
| SW | 17 | 587-Customer Installations | OX_587 | 5,126 | 4,014 | 594 | 470 | 1 | 8 | 0 | 38 |
| SW | 18 | 588-Miscellaneous | OX_588 | 7,633 | 4,135 | 837 | 1,481 | 43 | 961 | 46 | 131 |
| SW | 19 | Total Operation | | 19,942 | 12,471 | 2,222 | 3,155 | 84 | 1,703 | 78 | 230 |
| SW | 20 | Maintenance | | | | | | | | | |
| SW | 21 | 591-Structures | MX_591 | 1,171 | 506 | 117 | 224 | 9 | 295 | 14 | 7 |
| SW | 22 | 592-Station Equipment | MX_592 | 7,980 | 3,445 | 798 | 1,524 | 62 | 2,007 | 97 | 45 |
| SW | 23 | 593-Overhead Lines | MX_593 | 37,814 | 21,433 | 4,289 | 6,855 | 242 | 4,302 | 208 | 485 |
| SW | 24 | 594-Underground Lines | MX_594 | 14,267 | 7,697 | 1,561 | 2,544 | 91 | 2,104 | 102 | 168 |
| SW | 25 | 595-Transformers | MX_595 | 343 | 204 | 47 | 90 | 0 | 0 | 0 | 3 |
| SW | 26 | 596-Street Lighting | MX_596 | 141 | 0 | 0 | 0 | 0 | 0 | 0 | 141 |
| SW | 27 | 598-Miscellaneous | MX_598 | 4,050 | 2,194 | 444 | 786 | 23 | 510 | 24 | 69 |
| SW | 28 | Total Maintenance | | 65,765 | 35,478 | 7,256 | 12,022 | 427 | 9,218 | 446 | 918 |
| SW | 29 | TOTAL DISTRIBUTION | | 85,708 | 47,949 | 9,478 | 15,177 | 510 | 10,922 | 524 | 1,147 |
| SW | 30 | | | | | | | | | | |
| SW | 31 | CUSTOMER ACCOUNTS SAL & WAGES EXP | | | | | | | | | |
| SW | 32 | 903-Customer Records and Collection Expense | CUSTREC | 37,518 | 28,647 | 4,506 | 2,871 | 143 | 1,147 | 16 | 188 |
| SW | 33 | 905-Miscellaneous CA | CUSTCAM | 1,411 | 1,105 | 164 | 129 | 0 | 2 | 0 | 10 |
| SW | 34 | TOTAL CUSTOMER ACCOUNTS SAL & WAGES EXP | | 38,928 | 29,752 | 4,669 | 3,001 | 143 | 1,150 | 16 | 198 |
| SW | 35 | | | | | | | | | | |
| SW | 36 | CUSTOMER SERVICE SAL & WAGES EXP | | | | | | | | | |
| SW | 37 | 908-Customer Assistance | CUSTASST | 1,764 | 1,493 | 221 | 40 | 0 | 7 | 0 | 3 |
| SW | 38 | 909-Advertisement | CUSTADVT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SW | 39 | 910-Miscellaneous CS | CUSTCSM | (2) | (1) | (0) | (0) | (0) | (0) | (0) | (0) |
| SW | 40 | TOTAL CUSTOMER SERVICE SAL & WAGES EXP | | 1,763 | 1,492 | 221 | 39 | 0 | 7 | 0 | 3 |
| SW | 41 | | | | | | | | | | |
| SW | 42 | SALES EXPENSE (ACCT 912&916) | OX_CS | 915 | 767 | 114 | 29 | 0 | 3 | 0 | 2 |
| SW | 43 | | | | | | | | | | |
| SW | 44 | ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP | SALWAGXAG | 44,311 | 27,762 | 5,037 | 6,386 | 229 | 4,234 | 190 | 473 |
| SW | 45 | TOT OPER & MAINTENANCE LABOR | | 171,625 | 107,722 | 19,519 | 24,632 | 883 | 16,316 | 730 | 1,823 |
| SW | 46 | | | | | | | | | | |
| SW | 47 | | | | | | | | | | |
| SW | 48 | | | | | | | | | | |
| SW | 49 | | | | | | | | | | |
| SW | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AF | 1 | ALLOCATION FACTOR TABLE | | | | | | | | | |
| AF | 2 | EXTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AF | 3 | | | | | | | | | | |
| AF | 4 | DEMAND | | | | | | | | | |
| AF | 5 | <u>DEMAND - PRODUCTION RELATED</u> | | | | | | | | | |
| AF | 6 | Demand Production | DPROD | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| AF | 7 | | | | | | | | | | |
| AF | 8 | | | | | | | | | | |
| AF | 9 | | | | | | | | | | |
| AF | 10 | | | | | | | | | | |
| AF | 11 | <u>DEMAND - TRANSMISSION RELATED</u> | | | | | | | | | |
| AF | 12 | Demand Transmission (1 Coincident Peak) | DTRAN | 8,147,905 | 3,936,848 | 573,449 | 1,483,729 | 61,105 | 1,997,280 | 89,696 | 5,798 |
| AF | 13 | | | | | | | | | | |
| AF | 14 | Demand Transmission (Revenue) | DTRANR | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| AF | 15 | | | | | | | | | | |
| AF | 16 | | | | | | | | | | |
| AF | 17 | | | | | | | | | | |
| AF | 18 | | | | | | | | | | |
| AF | 19 | | | | | | | | | | |
| AF | 20 | <u>DEMAND - DISTRIBUTION RELATED (Non-Coincident Peak Demand)</u> | | | | | | | | | |
| AF | 21 | Demand Distribution Primary High Tension | DDISPHT | 9,161,816 | 3,955,972 | 916,127 | 1,749,730 | 71,520 | 2,304,905 | 111,591 | 51,972 |
| AF | 22 | Demand Distribution Primary Overhead Lines | DDISTPOL | 6,745,320 | 3,955,972 | 916,127 | 1,749,730 | 71,520 | 0 | 0 | 51,972 |
| AF | 23 | Demand Distribution Primary Underground Lines | DDISTPUL | 6,745,320 | 3,955,972 | 916,127 | 1,749,730 | 71,520 | 0 | 0 | 51,972 |
| AF | 24 | | | | | | | | | | |
| AF | 25 | Demand Distribution Secondary Overhead Lines | DDISTSOL | 6,673,800 | 3,955,972 | 916,127 | 1,749,730 | 0 | 0 | 0 | 51,972 |
| AF | 26 | Demand Distribution Secondary Underground Lines | DDISTSUL | 6,673,800 | 3,955,972 | 916,127 | 1,749,730 | 0 | 0 | 0 | 51,972 |
| AF | 27 | Demand Distribution Overhead Line Transformers | DDISTSOT | 6,673,800 | 3,955,972 | 916,127 | 1,749,730 | 0 | 0 | 0 | 51,972 |
| AF | 28 | Demand Distribution Underground Line Transformers | DDISTSUT | 6,673,800 | 3,955,972 | 916,127 | 1,749,730 | 0 | 0 | 0 | 51,972 |
| AF | 29 | | | | | | | | | | |
| AF | 30 | | | | | | | | | | |
| AF | 31 | | | | | | | | | | |
| AF | 32 | | | | | | | | | | |
| AF | 33 | | | | | | | | | | |
| AF | 34 | | | | | | | | | | |
| AF | 35 | | | | | | | | | | |
| AF | 36 | | | | | | | | | | |
| AF | 37 | | | | | | | | | | |
| AF | 38 | | | | | | | | | | |
| AF | 39 | | | | | | | | | | |
| AF | 40 | | | | | | | | | | |
| AF | 41 | | | | | | | | | | |
| AF | 42 | | | | | | | | | | |
| AF | 43 | | | | | | | | | | |
| AF | 44 | | | | | | | | | | |
| AF | 45 | | | | | | | | | | |
| AF | 46 | | | | | | | | | | |
| AF | 47 | | | | | | | | | | |
| AF | 48 | | | | | | | | | | |
| AF | 49 | | | | | | | | | | |
| AF | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AF | 51 | ALLOCATION FACTOR TABLE CONTINUED | | | | | | | | | |
| AF | 52 | EXTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AF | 53 | | | | | | | | | | |
| AF | 54 | ENERGY | | | | | | | | | |
| AF | 55 | Energy Revenue at pro-forma adjusted level | ENERGY1 | 741,120 | 463,184 | 119,806 | 110,388 | 1,092 | 46,087 | 0 | 564 |
| AF | 56 | Energy @ Meter (MWh Sales) | ENERGY2 | 36,890,017 | 10,847,126 | 2,755,013 | 7,891,837 | 338,978 | 14,308,308 | 573,028 | 175,727 |
| AF | 57 | | | | | | | | | | |
| AF | 58 | | | | | | | | | | |
| AF | 59 | | | | | | | | | | |
| AF | 60 | | | | | | | | | | |
| AF | 61 | | | | | | | | | | |
| AF | 62 | | | | | | | | | | |
| AF | 63 | | | | | | | | | | |
| AF | 64 | | | | | | | | | | |
| AF | 65 | CUSTOMER | | | | | | | | | |
| AF | 66 | 364 & 365 - Cust. Dist. Secondary OH Lines (NCP) | CDISTSOL | 6,673,800 | 3,955,972 | 916,127 | 1,749,730 | 0 | 0 | 0 | 51,972 |
| AF | 67 | 366 & 367 - Cust. Dist. Secondary UG Lines (NCP) | CDISTSUL | 6,673,800 | 3,955,972 | 916,127 | 1,749,730 | 0 | 0 | 0 | 51,972 |
| AF | 66 | 364 & 366 - Cust. Dist. Secondary Poles, Towers, Fixtures | CDISTSOLC | 1,733,649 | 1,329,973 | 196,892 | 155,814 | 0 | 0 | 0 | 50,970 |
| AF | 67 | 365 & 367 - Cust. Dist. Secondary Conductors & Devices (I | CDISTSULC | 1,733,649 | 1,329,973 | 196,892 | 155,814 | 0 | 0 | 0 | 50,970 |
| AF | 68 | | | | | | | | | | |
| AF | 69 | 369-Services | CSERVICE | 6,315,528 | 3,695,448 | 547,081 | 2,032,593 | 5,322 | 35,083 | 0 | 0 |
| AF | 70 | 370-Meters | CMETERS | 325,535 | 231,120 | 34,845 | 45,563 | 1,186 | 12,670 | 150 | 0 |
| AF | 71 | 371-Installation on Customer Premises | CUSTPREM | 1,733,649 | 1,329,973 | 196,892 | 155,814 | 0 | 0 | 0 | 50,970 |
| AF | 72 | 373-Street Lighting & Signal Systems | CLIGHT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| AF | 73 | | | | | | | | | | |
| AF | 74 | Customer Deposits | CUSTDEP | 1.0000 | 0.3482 | 0.0775 | 0.4959 | 0.0031 | 0.0752 | 0.0000 | 0.0000 |
| AF | 75 | | | | | | | | | | |
| AF | 76 | | | | | | | | | | |
| AF | 77 | 903-Customer Records and Collections | CUSTREC | 1.0000 | 0.7636 | 0.1201 | 0.0765 | 0.0038 | 0.0306 | 0.0004 | 0.0050 |
| AF | 78 | 905-Miscellaneous Customer Accounts | CUSTCAM | 1,698,365 | 1,329,973 | 196,892 | 155,814 | 408 | 2,689 | 39 | 12,550 |
| AF | 79 | 908-Customer Assistance | CUSTASST | 1.0000 | 0.8463 | 0.1253 | 0.0225 | 0.0001 | 0.0041 | 0.0000 | 0.0016 |
| AF | 80 | 909-Informational and Instructional Advertising | CUSTADVT | 1,698,365 | 1,329,973 | 196,892 | 155,814 | 408 | 2,689 | 39 | 12,550 |
| AF | 81 | 910-Miscellaneous Customer Service | CUSTCSM | 1,698,365 | 1,329,973 | 196,892 | 155,814 | 408 | 2,689 | 39 | 12,550 |
| AF | 82 | 912/916-Miscellaneous Sales Expense | CUSTSALES | 1 | 0 | 0 | 0.3635 | 0.0153 | 0.6212 | 0 | 0 |
| AF | 83 | | | | | | | | | | |
| AF | 84 | Number of Bills | CUSTBILLS | 20,380,381 | 15,959,674 | 2,362,700 | 1,869,774 | 4,896 | 32,273 | 465 | 150,600 |
| AF | 85 | Number of Customers | CUST | 1,698,365 | 1,329,973 | 196,892 | 155,814 | 408 | 2,689 | 39 | 12,550 |
| AF | 86 | Number of Residential Customers | CUSTRES | 1,526,864 | 1,329,973 | 196,892 | 0 | 0 | 0 | 0 | 0 |
| AF | 87 | | | | | | | | | | |
| AF | 90 | | | | | | | | | | |
| AF | 91 | | | | | | | | | | |
| AF | 92 | | | | | | | | | | |
| AF | 93 | | | | | | | | | | |
| AF | 94 | | | | | | | | | | |
| AF | 95 | | | | | | | | | | |
| AF | 96 | | | | | | | | | | |
| AF | 97 | | | | | | | | | | |
| AF | 98 | | | | | | | | | | |
| AF | 99 | | | | | | | | | | |
| AF | 100 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AF | 101 | ALLOCATION FACTOR TABLE CONTINUED | | | | | | | | | |
| AF | 102 | INTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AF | 103 | | | | | | | | | | |
| AF | 104 | Plant Related | | | | | | | | | |
| AF | 105 | Intangible Plant | INTPLT | 232,753 | 140,554 | 25,295 | 40,515 | 1,131 | 21,822 | 923 | 2,513 |
| AF | 106 | Transmission Plant in Service | TRANPLT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 107 | Distribution Plant in Service | DISTPLT | 8,405,217 | 4,553,394 | 921,513 | 1,631,014 | 46,814 | 1,057,995 | 50,596 | 143,893 |
| AF | 108 | General Plant in Service | GENLPLT | 277,210 | 173,993 | 31,527 | 39,785 | 1,426 | 26,354 | 1,180 | 2,944 |
| AF | 109 | Total Electric Plant In Service | TOTPLT | 8,915,180 | 4,867,941 | 978,335 | 1,711,314 | 49,371 | 1,106,170 | 52,699 | 149,350 |
| AF | 110 | | | | | | | | | | |
| AF | 111 | Distribution Plant Excl Asset Retirement | DISTPLTXAR | 8,401,921 | 4,551,608 | 921,151 | 1,630,374 | 46,796 | 1,057,580 | 50,576 | 143,836 |
| AF | 112 | Total Transmission and Distribution Plant | TDPLT | 8,405,217 | 4,553,394 | 921,513 | 1,631,014 | 46,814 | 1,057,995 | 50,596 | 143,893 |
| AF | 113 | Total Distribution and General Plant | DGPLT | 8,682,427 | 4,727,387 | 953,040 | 1,670,799 | 48,240 | 1,084,349 | 51,776 | 146,837 |
| AF | 114 | Rate Base | RATEBASE | 6,385,897 | 3,538,573 | 710,849 | 1,183,590 | 35,979 | 786,050 | 37,132 | 93,724 |
| AF | 115 | | | | | | | | | | |
| AF | 116 | Account 360 | PLT_360 | 45,126 | 19,485 | 4,512 | 8,618 | 352 | 11,353 | 550 | 256 |
| AF | 117 | Account 361 | PLT_361 | 220,410 | 95,171 | 22,040 | 42,094 | 1,721 | 55,450 | 2,685 | 1,250 |
| AF | 118 | Account 362 | PLT_362 | 1,179,459 | 509,277 | 117,939 | 225,254 | 9,207 | 296,725 | 14,366 | 6,691 |
| AF | 119 | Account 364 | PLT_364 | 1,080,008 | 612,142 | 122,501 | 195,791 | 6,899 | 122,878 | 5,949 | 13,849 |
| AF | 120 | Account 365 | PLT_365 | 1,975,971 | 1,119,968 | 224,126 | 358,216 | 12,622 | 224,816 | 10,884 | 25,338 |
| AF | 121 | Account 366 | PLT_366 | 643,607 | 347,221 | 70,433 | 114,744 | 4,118 | 94,925 | 4,596 | 7,570 |
| AF | 122 | Account 367 | PLT_367 | 1,594,275 | 860,100 | 174,468 | 284,232 | 10,201 | 235,137 | 11,384 | 18,751 |
| AF | 123 | Account 368 | PLT_368 | 770,400 | 456,664 | 105,754 | 201,983 | 0 | 0 | 0 | 5,999 |
| AF | 124 | Account 369 | PLT_369 | 462,459 | 270,602 | 40,060 | 148,838 | 390 | 2,569 | 0 | 0 |
| AF | 125 | Account 370 | PLT_370 | 352,706 | 250,412 | 37,753 | 49,366 | 1,285 | 13,727 | 163 | 0 |
| AF | 126 | Account 371 | PLT_371 | 13,772 | 10,566 | 1,564 | 1,238 | 0 | 0 | 0 | 405 |
| AF | 127 | Account 373 | PLT_373 | 63,728 | 0 | 0 | 0 | 0 | 0 | 0 | 63,728 |
| AF | 128 | Distribution Overhead Plant in Service | OHDIST | 3,055,979 | 1,732,111 | 346,627 | 554,007 | 19,521 | 347,693 | 16,833 | 39,186 |
| AF | 129 | Distribution Underground Plant in Service | UGDIST | 2,237,881 | 1,207,322 | 244,901 | 398,976 | 14,319 | 330,062 | 15,980 | 26,321 |
| AF | 130 | Accounts 360 & 361 | PLT_3601 | 265,536 | 114,655 | 26,552 | 50,712 | 2,073 | 66,803 | 3,234 | 1,506 |
| AF | 131 | Accounts 371 & 373 | PLT_3713 | 77,500 | 10,566 | 1,564 | 1,238 | 0 | 0 | 0 | 64,132 |
| AF | 132 | | | | | | | | | | |
| AF | 133 | Residential | DPLTRES | 2,939,433 | 2,939,433 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 134 | Residential Heating | DPLTRH | 591,528 | 0 | 591,528 | 0 | 0 | 0 | 0 | 0 |
| AF | 135 | General Service | DPLTGS | 952,983 | 0 | 0 | 952,983 | 0 | 0 | 0 | 0 |
| AF | 136 | Primary Distribution | DPLTPRID | 33,840 | 0 | 0 | 0 | 33,840 | 0 | 0 | 0 |
| AF | 137 | High Tension | DPLTHT | 677,756 | 0 | 0 | 0 | 0 | 677,756 | 0 | 0 |
| AF | 138 | Electric Propulsion | DPLTEP | 32,813 | 0 | 0 | 0 | 0 | 0 | 32,813 | 0 |
| AF | 139 | Lighting | DPLTLCUST | 65,507 | 0 | 0 | 0 | 0 | 0 | 0 | 65,507 |
| AF | 140 | | | | | | | | | | |
| AF | 141 | | | | | | | | | | |
| AF | 142 | | | | | | | | | | |
| AF | 143 | | | | | | | | | | |
| AF | 144 | | | | | | | | | | |
| AF | 145 | | | | | | | | | | |
| AF | 146 | | | | | | | | | | |
| AF | 147 | | | | | | | | | | |
| AF | 148 | | | | | | | | | | |
| AF | 149 | | | | | | | | | | |
| AF | 150 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
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| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AF | 151 | ALLOCATION FACTOR TABLE CONTINUED | | | | | | | | | |
| AF | 152 | INTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AF | 153 | | | | | | | | | | |
| AF | 154 | Production Expense Related | | | | | | | | | |
| AF | 155 | Account 555 | OX_555 | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| AF | 156 | O&M Expense Production Other | OX_PROD | 689,927 | 431,189 | 111,530 | 102,763 | 1,016 | 42,904 | 0 | 525 |
| AF | 157 | Salaries and Wages Production Operation | SALWAGPO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 158 | | | | | | | | | | |
| AF | 159 | | | | | | | | | | |
| AF | 160 | Transmission Expense Related | | | | | | | | | |
| AF | 161 | Transmission Operation Expense | OX_TRAN | 161,192 | 75,432 | 19,239 | 34,777 | 811 | 29,420 | 1,445 | 66 |
| AF | 162 | Transmission Maintenance Expense | MX_TRAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 163 | Transmission Salaries & Wages Accounts 511-567 | SALWAGTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 164 | Transmission Salaries & Wages Accounts 569-574 | SALWAGTM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 165 | | | | | | | | | | |
| AF | 166 | | | | | | | | | | |
| AF | 167 | Distribution Expense Related | | | | | | | | | |
| AF | 168 | Account 580 | OX_580 | 1,120 | 700 | 125 | 177 | 5 | 96 | 4 | 13 |
| AF | 169 | Account 581 | OX_581 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 170 | Account 582 | OX_582 | 640 | 276 | 64 | 122 | 5 | 161 | 8 | 4 |
| AF | 171 | Account 583 | OX_583 | 17,204 | 9,751 | 1,951 | 3,119 | 110 | 1,957 | 95 | 221 |
| AF | 172 | Account 584 | OX_584 | 11,485 | 6,196 | 1,257 | 2,048 | 73 | 1,694 | 82 | 135 |
| AF | 173 | Account 585 | OX_585 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 174 | Account 586 | OX_586 | 5,354 | 3,801 | 573 | 749 | 20 | 208 | 2 | 0 |
| AF | 175 | Account 587 | OX_587 | 9,857 | 7,719 | 1,143 | 904 | 2 | 16 | 0 | 73 |
| AF | 176 | Account 588 | OX_588 | 68,272 | 36,985 | 7,485 | 13,248 | 380 | 8,594 | 411 | 1,169 |
| AF | 177 | Account 589 | OX_589 | 3,139 | 1,701 | 344 | 609 | 17 | 395 | 19 | 54 |
| AF | 178 | Account 591 | MX_591 | 1,973 | 852 | 197 | 377 | 15 | 496 | 24 | 11 |
| AF | 179 | Account 592 | MX_592 | 16,530 | 7,138 | 1,653 | 3,157 | 129 | 4,159 | 201 | 94 |
| AF | 180 | Account 593 | MX_593 | 198,275 | 112,381 | 22,490 | 35,945 | 1,267 | 22,559 | 1,092 | 2,542 |
| AF | 181 | Account 594 | MX_594 | 29,013 | 15,652 | 3,175 | 5,173 | 186 | 4,279 | 207 | 341 |
| AF | 182 | Account 595 | MX_595 | 1,500 | 889 | 206 | 393 | 0 | 0 | 0 | 12 |
| AF | 183 | Account 596 | MX_596 | 1,023 | 0 | 0 | 0 | 0 | 0 | 0 | 1,023 |
| AF | 184 | Account 597 | MX_597 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 185 | Account 598 | MX_598 | 14,304 | 7,749 | 1,568 | 2,776 | 80 | 1,801 | 86 | 245 |
| AF | 186 | O&M Accounts 581-589 | OX_DIST | 115,952 | 66,430 | 12,817 | 20,800 | 608 | 13,025 | 617 | 1,655 |
| AF | 187 | O&M Accounts 591-598 | MX_DIST | 262,619 | 144,661 | 29,289 | 47,820 | 1,676 | 33,293 | 1,611 | 4,269 |
| AF | 188 | | | | | | | | | | |
| AF | 189 | | | | | | | | | | |
| AF | 190 | | | | | | | | | | |
| AF | 191 | | | | | | | | | | |
| AF | 192 | | | | | | | | | | |
| AF | 193 | | | | | | | | | | |
| AF | 194 | | | | | | | | | | |
| AF | 195 | | | | | | | | | | |
| AF | 196 | | | | | | | | | | |
| AF | 197 | | | | | | | | | | |
| AF | 198 | | | | | | | | | | |
| AF | 199 | | | | | | | | | | |
| AF | 200 | | | | | | | | | | |

PECO Energy Company
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 For Future Test Year Ended December 31, 2022

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|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AF | 201 | ALLOCATION FACTOR TABLE CONTINUED | | | | | | | | | |
| AF | 202 | INTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AF | 203 | | | | | | | | | | |
| AF | 204 | Customer Distribution Expense Related | | | | | | | | | |
| AF | 205 | Account 902 | OX_902 | 338 | 240 | 36 | 47 | 1 | 13 | 0 | 0 |
| AF | 206 | Account 903 | OX_903 | 81,794 | 62,454 | 9,823 | 6,260 | 311 | 2,501 | 36 | 409 |
| AF | 207 | Account 904 | OX_904 | 38,985 | 28,767 | 6,407 | 2,549 | 49 | 1,201 | 0 | 12 |
| AF | 208 | O&M Accounts 902-905 | OX_CA | 127,033 | 96,094 | 16,952 | 9,398 | 363 | 3,725 | 36 | 465 |
| AF | 209 | | | | | | | | | | |
| AF | 210 | Account908 | OX_908 | 10,255 | 8,679 | 1,285 | 230 | 2 | 42 | 0 | 17 |
| AF | 211 | Account909 | OX_909 | 1,351 | 1,058 | 157 | 124 | 0 | 2 | 0 | 10 |
| AF | 212 | Account910 | OX_910 | 134 | 105 | 16 | 12 | 0 | 0 | 0 | 1 |
| AF | 213 | O&M Accounts 908-910 | OX_CS | 11,740 | 9,842 | 1,457 | 367 | 2 | 45 | 0 | 28 |
| AF | 214 | Accounts 901-910 | X_CACS | 138,773 | 105,936 | 18,409 | 9,765 | 365 | 3,770 | 36 | 492 |
| AF | 215 | | | | | | | | | | |
| AF | 216 | Total O&M less Purchased Power | OMXPP | 864,379 | 508,254 | 101,084 | 140,295 | 4,408 | 97,445 | 4,484 | 8,409 |
| AF | 217 | Total O&M less PP less Payroll less Pension | OMXPPP | 660,251 | 380,131 | 77,869 | 110,998 | 3,358 | 78,039 | 3,615 | 6,241 |
| AF | 218 | | | | | | | | | | |
| AF | 219 | Salaries and Wages Expense Related | | | | | | | | | |
| AF | 220 | Salaries & Wages Accounts 581-589 | SALWAGDO | 19,942 | 12,471 | 2,222 | 3,155 | 84 | 1,703 | 78 | 230 |
| AF | 221 | Salaries & Wages Accounts 591-598 | SALWAGDM | 65,765 | 35,478 | 7,256 | 12,022 | 427 | 9,218 | 446 | 918 |
| AF | 222 | Salaries & Wages Accounts 902-905 | SALWAGCA | 38,928 | 29,752 | 4,669 | 3,001 | 143 | 1,150 | 16 | 198 |
| AF | 223 | Salaries & Wages Accounts 908-910 | SALWAGCS | 1,763 | 1,492 | 221 | 39 | 0 | 7 | 0 | 3 |
| AF | 224 | Salaries & Wages Excluding Admin & Gen | SALWAGXAG | 126,399 | 79,193 | 14,368 | 18,217 | 654 | 12,078 | 541 | 1,348 |
| AF | 225 | Total Salaries and Wages Expense | SALWAGES | 171,625 | 107,722 | 19,519 | 24,632 | 883 | 16,316 | 730 | 1,823 |
| AF | 226 | | | | | | | | | | |
| AF | 227 | Base Taxable Income | EBT | 221,798 | 95,724 | 23,833 | 54,953 | 1,598 | 35,260 | 2,552 | 7,878 |
| AF | 228 | | | | | | | | | | |
| AF | 229 | | | | | | | | | | |
| AF | 230 | | | | | | | | | | |
| AF | 231 | | | | | | | | | | |
| AF | 232 | | | | | | | | | | |
| AF | 233 | | | | | | | | | | |
| AF | 234 | | | | | | | | | | |
| AF | 235 | | | | | | | | | | |
| AF | 236 | | | | | | | | | | |
| AF | 237 | | | | | | | | | | |
| AF | 238 | | | | | | | | | | |
| AF | 239 | | | | | | | | | | |
| AF | 240 | | | | | | | | | | |
| AF | 241 | | | | | | | | | | |
| AF | 242 | | | | | | | | | | |
| AF | 243 | | | | | | | | | | |
| AF | 244 | | | | | | | | | | |
| AF | 245 | | | | | | | | | | |
| AF | 246 | | | | | | | | | | |
| AF | 247 | | | | | | | | | | |
| AF | 248 | | | | | | | | | | |
| AF | 249 | | | | | | | | | | |
| AF | 250 | | | | | | | | | | |

PECO Energy Company
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|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AF | 251 | <u>REVENUES AND BILLING DETERMINANTS</u> | | | | | | | | | |
| AF | 252 | | | | | | | | | | |
| AF | 253 | Base Rate Sales Revenue | SALESREV | 1,372,001 | 778,131 | 154,042 | 242,879 | 7,694 | 157,654 | 8,118 | 23,483 |
| AF | 254 | | | | | | | | | | |
| AF | 255 | Residential | SREVRES | 778,131 | 778,131 | 0 | 0 | 0 | 0 | 0 | 0 |
| AF | 256 | Residential Heating | SREVRH | 154,042 | 0 | 154,042 | 0 | 0 | 0 | 0 | 0 |
| AF | 257 | General Service | SREVGS | 242,879 | 0 | 0 | 242,879 | 0 | 0 | 0 | 0 |
| AF | 258 | Primary Distribution | SREVPRID | 7,694 | 0 | 0 | 0 | 7,694 | 0 | 0 | 0 |
| AF | 259 | High Tension | SREVHT | 157,654 | 0 | 0 | 0 | 0 | 157,654 | 0 | 0 |
| AF | 260 | Electric Propulsion | SREVEP | 8,118 | 0 | 0 | 0 | 0 | 0 | 8,118 | 0 |
| AF | 261 | Lighting | SREVLCAST | 23,483 | 0 | 0 | 0 | 0 | 0 | 0 | 23,483 |
| AF | 262 | | | | | | | | | | |
| AF | 263 | R/RH | SREVRRH | 932,173 | 778,131 | 154,042 | 0 | 0 | 0 | 0 | 0 |
| AF | 264 | GS/PD/HT | SREVGSPDHT | 408,227 | 0 | 0 | 242,879 | 7,694 | 157,654 | 0 | 0 |
| AF | 265 | PD/HT | SREVPDHT | 165,348 | 0 | 0 | 0 | 7,694 | 157,654 | 0 | 0 |
| AF | 266 | | | | | | | | | | |
| AF | 267 | Claimed Rate Sales Revenue | CLAIMREV | 2,531,188 | 1,487,292 | 322,404 | 420,973 | 10,704 | 257,285 | 9,777 | 22,753 |
| AF | 268 | | | | | | | | | | |
| AF | 269 | Capital Stock | CAPSTOCK | 5,723,184 | 3,177,617 | 650,369 | 1,066,144 | 30,038 | 681,728 | 31,238 | 86,052 |
| AF | 270 | | | | | | | | | | |
| AF | 271 | | | | | | | | | | |
| AF | 272 | <u>PRESENT REVENUES/EXPENSES FROM SALES INPUT</u> | | | | | | | | | |
| AF | 273 | | | | | | | | | | |
| AF | 274 | Total Sales of Electricity Revenues | | 1,368,141 | 776,996 | 153,754 | 242,054 | 7,659 | 156,157 | 8,058 | 23,465 |
| AF | 275 | Sales of Electricity Revenues - Distribution | | 1,372,001 | 778,131 | 154,042 | 242,879 | 7,694 | 157,654 | 8,118 | 23,483 |
| AF | 276 | Sales of Electricity Revenues - Nuclear Decommissioning | | (3,860) | (1,135) | (288) | (826) | (35) | (1,497) | (60) | (18) |
| AF | 277 | | | | | | | | | | |
| AF | 278 | | | | | | | | | | |
| AF | 279 | | | | | | | | | | |
| AF | 280 | Sales of Electricity Revenues - Transmission | | 172,082 | 80,528 | 20,539 | 37,127 | 866 | 31,408 | 1,543 | 71 |
| AF | 281 | | | | | | | | | | |
| AF | 282 | | | | | | | | | | |
| AF | 283 | <u>BILLING DETERMINATE INPUTS</u> | | | | | | | | | |
| AF | 284 | Number of Customer Bills | SCH AF, LN 84 | 20,380,381 | 15,959,674 | 2,362,700 | 1,869,774 | 4,896 | 32,273 | 465 | 150,600 |
| AF | 285 | Annual MWh Sales @ Meter | SCH AF, LN 56 | 36,890,017 | 10,847,126 | 2,755,013 | 7,891,837 | 338,978 | 14,308,308 | 573,028 | 175,727 |
| AF | 286 | Annual MW - Billed | | 61,041 | 0 | 0 | 26,178 | 864 | 32,251 | 1,748 | 0 |
| AF | 287 | | | | | | | | | | |
| AF | 288 | | | | | | | | | | |
| AF | 289 | <u>RATE OF RETURN</u> | | | | | | | | | |
| AF | 290 | Rate of Return (Equalized) | SCH AF, LN 290 | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% |
| AF | 291 | | | | | | | | | | |
| AF | 292 | | | | | | | | | | |
| AF | 293 | | | | | | | | | | |
| AF | 294 | | | | | | | | | | |
| AF | 295 | | | | | | | | | | |
| AF | 296 | | | | | | | | | | |
| AF | 297 | | | | | | | | | | |
| AF | 298 | | | | | | | | | | |
| AF | 299 | | | | | | | | | | |
| AF | 300 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AP | 1 | ALLOCATION PROPORTIONS TABLE | | | | | | | | | |
| AP | 2 | EXTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AP | 3 | | | | | | | | | | |
| AP | 4 | | | | | | | | | | |
| AP | 5 | <u>DEMAND - PRODUCTION RELATED</u> | | | | | | | | | |
| AP | 6 | Demand Production | DPROD | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 7 | | | | | | | | | | |
| AP | 8 | | | | | | | | | | |
| AP | 9 | | | | | | | | | | |
| AP | 10 | | | | | | | | | | |
| AP | 11 | <u>DEMAND - TRANSMISSION RELATED</u> | | | | | | | | | |
| AP | 12 | Demand Transmission (1 Coincident Peak) | DTRAN | 1.00000 | 0.48317 | 0.07038 | 0.18210 | 0.00750 | 0.24513 | 0.01101 | 0.00071 |
| AP | 13 | | | | | | | | | | |
| AP | 14 | Demand Transmission (Revenue) | DTRANR | 1.00000 | 0.46796 | 0.11936 | 0.21575 | 0.00503 | 0.18252 | 0.00897 | 0.00041 |
| AP | 15 | | | | | | | | | | |
| AP | 16 | | | | | | | | | | |
| AP | 17 | | | | | | | | | | |
| AP | 18 | | | | | | | | | | |
| AP | 19 | | | | | | | | | | |
| AP | 20 | <u>DEMAND - DISTRIBUTION RELATED (Non-Coincident Pe</u> | | | | | | | | | |
| AP | 21 | Demand Distribution Primary High Tension | DDISPHT | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 22 | Demand Distribution Primary Overhead Lines | DDISTPOL | 1.00000 | 0.58648 | 0.13582 | 0.25940 | 0.01060 | 0.00000 | 0.00000 | 0.00770 |
| AP | 23 | Demand Distribution Primary Underground Lines | DDISTPUL | 1.00000 | 0.58648 | 0.13582 | 0.25940 | 0.01060 | 0.00000 | 0.00000 | 0.00770 |
| AP | 24 | | | | | | | | | | |
| AP | 25 | Demand Distribution Secondary Overhead Lines | DDISTSOL | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 26 | Demand Distribution Secondary Underground Lines | DDISTSUL | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 27 | Demand Distribution Overhead Line Transformers | DDISTSOT | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 28 | Demand Distribution Underground Line Transformers | DDISTSUT | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 29 | | | | | | | | | | |
| AP | 30 | | | | | | | | | | |
| AP | 31 | | | | | | | | | | |
| AP | 32 | | | | | | | | | | |
| AP | 33 | | | | | | | | | | |
| AP | 34 | | | | | | | | | | |
| AP | 35 | | | | | | | | | | |
| AP | 36 | | | | | | | | | | |
| AP | 37 | | | | | | | | | | |
| AP | 38 | | | | | | | | | | |
| AP | 39 | | | | | | | | | | |
| AP | 40 | | | | | | | | | | |
| AP | 41 | | | | | | | | | | |
| AP | 42 | | | | | | | | | | |
| AP | 43 | | | | | | | | | | |
| AP | 44 | | | | | | | | | | |
| AP | 45 | | | | | | | | | | |
| AP | 46 | | | | | | | | | | |
| AP | 47 | | | | | | | | | | |
| AP | 48 | | | | | | | | | | |
| AP | 49 | | | | | | | | | | |
| AP | 50 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AP | 51 | ALLOCATION PROPORTIONS TABLE CONTINUED | | | | | | | | | |
| AP | 52 | EXTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AP | 53 | | | | | | | | | | |
| AP | 54 | ENERGY | | | | | | | | | |
| AP | 55 | Energy Revenue at pro-forma adjusted level | ENERGY1 | 1.00000 | 0.62498 | 0.16166 | 0.14895 | 0.00147 | 0.06219 | 0.00000 | 0.00076 |
| AP | 56 | Energy @ Meter (MWh Sales) | ENERGY2 | 1.00000 | 0.29404 | 0.07468 | 0.21393 | 0.00919 | 0.38786 | 0.01553 | 0.00476 |
| AP | 57 | | | | | | | | | | |
| AP | 58 | | | | | | | | | | |
| AP | 59 | | | | | | | | | | |
| AP | 60 | | | | | | | | | | |
| AP | 61 | | | | | | | | | | |
| AP | 62 | | | | | | | | | | |
| AP | 63 | | | | | | | | | | |
| AP | 64 | | | | | | | | | | |
| AP | 65 | CUSTOMER | | | | | | | | | |
| AP | 66 | 364 & 365 - Cust. Dist. Secondary OH Lines (NCP) | CDISTSOL | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 67 | 366 & 367 - Cust. Dist. Secondary UG Lines (NCP) | CDISTSUL | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 66 | 364 & 366 - Cust. Dist. Secondary Poles, Towers, Fixtures | CDISTSOLC | 1.00000 | 0.76715 | 0.11357 | 0.08988 | 0.00000 | 0.00000 | 0.00000 | 0.02940 |
| AP | 67 | 365 & 367 - Cust. Dist. Secondary Conductors & Devices (I | CDISTSULC | 1.00000 | 0.76715 | 0.11357 | 0.08988 | 0.00000 | 0.00000 | 0.00000 | 0.02940 |
| AP | 68 | | | | | | | | | | |
| AP | 69 | 369-Services | CSERVICE | 1.00000 | 0.58514 | 0.08662 | 0.32184 | 0.00084 | 0.00556 | 0.00000 | 0.00000 |
| AP | 70 | 370-Meters | CMETERS | 1.00000 | 0.70997 | 0.10704 | 0.13996 | 0.00364 | 0.03892 | 0.00046 | 0.00000 |
| AP | 71 | 371-Installation on Customer Premises | CUSTPREM | 1.00000 | 0.76715 | 0.11357 | 0.08988 | 0.00000 | 0.00000 | 0.00000 | 0.02940 |
| AP | 72 | 373-Street Lighting & Signal Systems | CLIGHT | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| AP | 73 | | | | | | | | | | |
| AP | 74 | Customer Deposits | CUSTDEP | 1.00000 | 0.34819 | 0.07755 | 0.49594 | 0.00309 | 0.07523 | 0.00000 | 0.00000 |
| AP | 75 | | | | | | | | | | |
| AP | 76 | | | | | | | | | | |
| AP | 77 | 903-Customer Records and Collections | CUSTREC | 1.00000 | 0.76356 | 0.12010 | 0.07653 | 0.00380 | 0.03058 | 0.00043 | 0.00500 |
| AP | 78 | 905-Miscellaneous Customer Accounts | CUSTCAM | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 79 | 908-Customer Assistance | CUSTASST | 1.00000 | 0.84633 | 0.12529 | 0.02246 | 0.00015 | 0.00413 | 0.00001 | 0.00163 |
| AP | 80 | 909-Informational and Instructional Advertising | CUSTADVT | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 81 | 910-Miscellaneous Customer Service | CUSTCSM | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 82 | 912/916-Miscellaneous Sales Expense | CUSTSALES | 1.00000 | 0.00000 | 0.00000 | 0.36350 | 0.01534 | 0.62116 | 0.00000 | 0.00000 |
| AP | 83 | | | | | | | | | | |
| AP | 84 | Number of Bills | CUSTBILLS | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 85 | Number of Customers | CUST | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 86 | Number of Residential Customers | CUSTRES | 1.00000 | 0.87105 | 0.12895 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 87 | | | | | | | | | | |
| AP | 90 | | | | | | | | | | |
| AP | 91 | | | | | | | | | | |
| AP | 92 | | | | | | | | | | |
| AP | 93 | | | | | | | | | | |
| AP | 94 | | | | | | | | | | |
| AP | 95 | | | | | | | | | | |
| AP | 96 | | | | | | | | | | |
| AP | 97 | | | | | | | | | | |
| AP | 98 | | | | | | | | | | |
| AP | 99 | | | | | | | | | | |
| AP | 100 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AP | 101 | ALLOCATION PROPORTIONS TABLE CONTINUED | | | | | | | | | |
| AP | 102 | INTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AP | 103 | | | | | | | | | | |
| AP | 104 | Plant Related | | | | | | | | | |
| AP | 105 | Intangible Plant | INTPLT | 1.00000 | 0.60388 | 0.10868 | 0.17407 | 0.00486 | 0.09376 | 0.00397 | 0.01080 |
| AP | 106 | Transmission Plant in Service | TRANPLT | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 107 | Distribution Plant in Service | DISTPLT | 1.00000 | 0.54173 | 0.10964 | 0.19405 | 0.00557 | 0.12587 | 0.00602 | 0.01712 |
| AP | 108 | General Plant in Service | GENLPLT | 1.00000 | 0.62766 | 0.11373 | 0.14352 | 0.00514 | 0.09507 | 0.00426 | 0.01062 |
| AP | 109 | Total Electric Plant In Service | TOTPLT | 1.00000 | 0.54603 | 0.10974 | 0.19196 | 0.00554 | 0.12408 | 0.00591 | 0.01675 |
| AP | 110 | | | | | | | | | | |
| AP | 111 | Distribution Plant Excl Asset Retirement | DISTPLTXAR | 1.00000 | 0.54173 | 0.10964 | 0.19405 | 0.00557 | 0.12587 | 0.00602 | 0.01712 |
| AP | 112 | Total Transmission and Distribution Plant | TDPLT | 1.00000 | 0.54173 | 0.10964 | 0.19405 | 0.00557 | 0.12587 | 0.00602 | 0.01712 |
| AP | 113 | Total Distribution and General Plant | DGPLT | 1.00000 | 0.54448 | 0.10977 | 0.19243 | 0.00556 | 0.12489 | 0.00596 | 0.01691 |
| AP | 114 | Rate Base | RATEBASE | 1.00000 | 0.55412 | 0.11132 | 0.18534 | 0.00563 | 0.12309 | 0.00581 | 0.01468 |
| AP | 115 | | | | | | | | | | |
| AP | 116 | Account 360 | PLT_360 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 117 | Account 361 | PLT_361 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 118 | Account 362 | PLT_362 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 119 | Account 364 | PLT_364 | 1.00000 | 0.56679 | 0.11343 | 0.18129 | 0.00639 | 0.11377 | 0.00551 | 0.01282 |
| AP | 120 | Account 365 | PLT_365 | 1.00000 | 0.56679 | 0.11343 | 0.18129 | 0.00639 | 0.11377 | 0.00551 | 0.01282 |
| AP | 121 | Account 366 | PLT_366 | 1.00000 | 0.53949 | 0.10943 | 0.17828 | 0.00640 | 0.14749 | 0.00714 | 0.01176 |
| AP | 122 | Account 367 | PLT_367 | 1.00000 | 0.53949 | 0.10943 | 0.17828 | 0.00640 | 0.14749 | 0.00714 | 0.01176 |
| AP | 123 | Account 368 | PLT_368 | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 124 | Account 369 | PLT_369 | 1.00000 | 0.58514 | 0.08662 | 0.32184 | 0.00084 | 0.00556 | 0.00000 | 0.00000 |
| AP | 125 | Account 370 | PLT_370 | 1.00000 | 0.70997 | 0.10704 | 0.13996 | 0.00364 | 0.03892 | 0.00046 | 0.00000 |
| AP | 126 | Account 371 | PLT_371 | 1.00000 | 0.76715 | 0.11357 | 0.08988 | 0.00000 | 0.00000 | 0.00000 | 0.02940 |
| AP | 127 | Account 373 | PLT_373 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| AP | 128 | Distribution Overhead Plant in Service | OHDIST | 1.00000 | 0.56679 | 0.11343 | 0.18129 | 0.00639 | 0.11377 | 0.00551 | 0.01282 |
| AP | 129 | Distribution Underground Plant in Service | UGDIST | 1.00000 | 0.53949 | 0.10943 | 0.17828 | 0.00640 | 0.14749 | 0.00714 | 0.01176 |
| AP | 130 | Accounts 360 & 361 | PLT_3601 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 131 | Accounts 371 & 373 | PLT_3713 | 1.00000 | 0.13633 | 0.02018 | 0.01597 | 0.00000 | 0.00000 | 0.00000 | 0.82752 |
| AP | 132 | | | | | | | | | | |
| AP | 133 | Residential | DPLTRES | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 134 | Residential Heating | DPLTRH | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 135 | General Service | DPLTGS | 1.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 136 | Primary Distribution | DPLTPRID | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 137 | High Tension | DPLTHT | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 |
| AP | 138 | Electric Propulsion | DPLTEP | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| AP | 139 | Lighting | DPLTLCUST | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| AP | 140 | | | | | | | | | | |
| AP | 141 | | | | | | | | | | |
| AP | 142 | | | | | | | | | | |
| AP | 143 | | | | | | | | | | |
| AP | 144 | | | | | | | | | | |
| AP | 145 | | | | | | | | | | |
| AP | 146 | | | | | | | | | | |
| AP | 147 | | | | | | | | | | |
| AP | 148 | | | | | | | | | | |
| AP | 149 | | | | | | | | | | |
| AP | 150 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AP | 151 | ALLOCATION PROPORTIONS TABLE CONTINUED | | | | | | | | | |
| AP | 152 | INTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AP | 153 | | | | | | | | | | |
| AP | 154 | Production Expense Related | | | | | | | | | |
| AP | 155 | Account 555 | OX_555 | 1.00000 | 0.62498 | 0.16166 | 0.14895 | 0.00147 | 0.06219 | 0.00000 | 0.00076 |
| AP | 156 | O&M Expense Production Other | OX_PROD | 1.00000 | 0.62498 | 0.16166 | 0.14895 | 0.00147 | 0.06219 | 0.00000 | 0.00076 |
| AP | 157 | Salaries and Wages Production Operation | SALWAGPO | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 158 | | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 159 | | | | | | | | | | |
| AP | 160 | Transmission Expense Related | | | | | | | | | |
| AP | 161 | Transmission Operation Expense | OX_TRAN | 1.00000 | 0.46796 | 0.11936 | 0.21575 | 0.00503 | 0.18252 | 0.00897 | 0.00041 |
| AP | 162 | Transmission Maintenance Expense | MX_TRAN | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 163 | Transmission Salaries & Wages Accounts 511-567 | SALWAGTO | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 164 | Transmission Salaries & Wages Accounts 569-574 | SALWAGTM | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 165 | | | | | | | | | | |
| AP | 166 | | | | | | | | | | |
| AP | 167 | Distribution Expense Related | | | | | | | | | |
| AP | 168 | Account 580 | OX_580 | 1.00000 | 0.62536 | 0.11141 | 0.15818 | 0.00419 | 0.08541 | 0.00393 | 0.01151 |
| AP | 169 | Account 581 | OX_581 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 170 | Account 582 | OX_582 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 171 | Account 583 | OX_583 | 1.00000 | 0.56679 | 0.11343 | 0.18129 | 0.00639 | 0.11377 | 0.00551 | 0.01282 |
| AP | 172 | Account 584 | OX_584 | 1.00000 | 0.53949 | 0.10943 | 0.17828 | 0.00640 | 0.14749 | 0.00714 | 0.01176 |
| AP | 173 | Account 585 | OX_585 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 174 | Account 586 | OX_586 | 1.00000 | 0.70997 | 0.10704 | 0.13996 | 0.00364 | 0.03892 | 0.00046 | 0.00000 |
| AP | 175 | Account 587 | OX_587 | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 176 | Account 588 | OX_588 | 1.00000 | 0.54173 | 0.10964 | 0.19405 | 0.00557 | 0.12587 | 0.00602 | 0.01712 |
| AP | 177 | Account 589 | OX_589 | 1.00000 | 0.54173 | 0.10964 | 0.19405 | 0.00557 | 0.12587 | 0.00602 | 0.01712 |
| AP | 178 | Account 591 | MX_591 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 179 | Account 592 | MX_592 | 1.00000 | 0.43179 | 0.09999 | 0.19098 | 0.00781 | 0.25158 | 0.01218 | 0.00567 |
| AP | 180 | Account 593 | MX_593 | 1.00000 | 0.56679 | 0.11343 | 0.18129 | 0.00639 | 0.11377 | 0.00551 | 0.01282 |
| AP | 181 | Account 594 | MX_594 | 1.00000 | 0.53949 | 0.10943 | 0.17828 | 0.00640 | 0.14749 | 0.00714 | 0.01176 |
| AP | 182 | Account 595 | MX_595 | 1.00000 | 0.59276 | 0.13727 | 0.26218 | 0.00000 | 0.00000 | 0.00000 | 0.00779 |
| AP | 183 | Account 596 | MX_596 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| AP | 184 | Account 597 | MX_597 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 185 | Account 598 | MX_598 | 1.00000 | 0.54173 | 0.10964 | 0.19405 | 0.00557 | 0.12587 | 0.00602 | 0.01712 |
| AP | 186 | O&M Accounts 581-589 | OX_DIST | 1.00000 | 0.57291 | 0.11054 | 0.17938 | 0.00524 | 0.11233 | 0.00532 | 0.01427 |
| AP | 187 | O&M Accounts 591-598 | MX_DIST | 1.00000 | 0.55084 | 0.11153 | 0.18209 | 0.00638 | 0.12677 | 0.00613 | 0.01625 |
| AP | 188 | | | | | | | | | | |
| AP | 189 | | | | | | | | | | |
| AP | 190 | | | | | | | | | | |
| AP | 191 | | | | | | | | | | |
| AP | 192 | | | | | | | | | | |
| AP | 193 | | | | | | | | | | |
| AP | 194 | | | | | | | | | | |
| AP | 195 | | | | | | | | | | |
| AP | 196 | | | | | | | | | | |
| AP | 197 | | | | | | | | | | |
| AP | 198 | | | | | | | | | | |
| AP | 199 | | | | | | | | | | |
| AP | 200 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AP | 201 | ALLOCATION PROPORTIONS TABLE CONTINUED | | | | | | | | | |
| AP | 202 | INTERNALLY DEVELOPED ALLOCATION FACTORS | | | | | | | | | |
| AP | 203 | | | | | | | | | | |
| AP | 204 | Customer Distribution Expense Related | | | | | | | | | |
| AP | 205 | Account 902 | OX_902 | 1.00000 | 0.70997 | 0.10704 | 0.13996 | 0.00364 | 0.03892 | 0.00046 | 0.00000 |
| AP | 206 | Account 903 | OX_903 | 1.00000 | 0.76356 | 0.12010 | 0.07653 | 0.00380 | 0.03058 | 0.00043 | 0.00500 |
| AP | 207 | Account 904 | OX_904 | 1.00000 | 0.73790 | 0.16434 | 0.06538 | 0.00127 | 0.03082 | 0.00000 | 0.00030 |
| AP | 208 | O&M Accounts 902-905 | OX_CA | 1.00000 | 0.75645 | 0.13345 | 0.07398 | 0.00286 | 0.02933 | 0.00028 | 0.00366 |
| AP | 209 | | | | | | | | | | |
| AP | 210 | Account908 | OX_908 | 1.00000 | 0.84633 | 0.12529 | 0.02246 | 0.00015 | 0.00413 | 0.00001 | 0.00163 |
| AP | 211 | Account909 | OX_909 | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 212 | Account910 | OX_910 | 1.00000 | 0.78309 | 0.11593 | 0.09174 | 0.00024 | 0.00158 | 0.00002 | 0.00739 |
| AP | 213 | O&M Accounts 908-910 | OX_CS | 1.00000 | 0.83833 | 0.12411 | 0.03123 | 0.00016 | 0.00381 | 0.00001 | 0.00236 |
| AP | 214 | Accounts 901-910 | X_CACS | 1.00000 | 0.76338 | 0.13266 | 0.07037 | 0.00263 | 0.02717 | 0.00026 | 0.00355 |
| AP | 215 | | | | | | | | | | |
| AP | 216 | Total O&M less Purchased Power | OMXPP | 1.00000 | 0.58800 | 0.11694 | 0.16231 | 0.00510 | 0.11273 | 0.00519 | 0.00973 |
| AP | 217 | Total O&M less PP less Payroll less Pension | OMXPPP | 1.00000 | 0.57574 | 0.11794 | 0.16812 | 0.00509 | 0.11820 | 0.00548 | 0.00945 |
| AP | 218 | | | | | | | | | | |
| AP | 219 | Salaries and Wages Expense Related | | | | | | | | | |
| AP | 220 | Salaries & Wages Accounts 581-589 | SALWAGDO | 1.00000 | 0.62536 | 0.11141 | 0.15818 | 0.00419 | 0.08541 | 0.00393 | 0.01151 |
| AP | 221 | Salaries & Wages Accounts 591-598 | SALWAGDM | 1.00000 | 0.53946 | 0.11034 | 0.18280 | 0.00649 | 0.14017 | 0.00678 | 0.01395 |
| AP | 222 | Salaries & Wages Accounts 902-905 | SALWAGCA | 1.00000 | 0.76426 | 0.11995 | 0.07708 | 0.00367 | 0.02953 | 0.00042 | 0.00509 |
| AP | 223 | Salaries & Wages Accounts 908-910 | SALWAGCS | 1.00000 | 0.84639 | 0.12530 | 0.02240 | 0.00015 | 0.00413 | 0.00001 | 0.00163 |
| AP | 224 | Salaries & Wages Excluding Admin & Gen | SALWAGXAG | 1.00000 | 0.62653 | 0.11368 | 0.14412 | 0.00517 | 0.09556 | 0.00428 | 0.01067 |
| AP | 225 | Total Salaries and Wages Expense | SALWAGES | 1.00000 | 0.62766 | 0.11373 | 0.14352 | 0.00514 | 0.09507 | 0.00426 | 0.01062 |
| AP | 226 | | | | | | | | | | |
| AP | 227 | Base Taxable Income | EBT | 1.00000 | 0.43158 | 0.10745 | 0.24776 | 0.00721 | 0.15897 | 0.01151 | 0.03552 |
| AP | 228 | | | | | | | | | | |
| AP | 229 | | | | | | | | | | |
| AP | 230 | | | | | | | | | | |
| AP | 231 | | | | | | | | | | |
| AP | 232 | | | | | | | | | | |
| AP | 233 | | | | | | | | | | |
| AP | 234 | | | | | | | | | | |
| AP | 235 | | | | | | | | | | |
| AP | 236 | | | | | | | | | | |
| AP | 237 | | | | | | | | | | |
| AP | 238 | | | | | | | | | | |
| AP | 239 | | | | | | | | | | |
| AP | 240 | | | | | | | | | | |
| AP | 241 | | | | | | | | | | |
| AP | 242 | | | | | | | | | | |
| AP | 243 | | | | | | | | | | |
| AP | 244 | | | | | | | | | | |
| AP | 245 | | | | | | | | | | |
| AP | 246 | | | | | | | | | | |
| AP | 247 | | | | | | | | | | |
| AP | 248 | | | | | | | | | | |
| AP | 249 | | | | | | | | | | |
| AP | 250 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| AP | 251 | REVENUES AND BILLING DETERMINANTS | | | | | | | | | |
| AP | 252 | | | | | | | | | | |
| AP | 253 | Base Rate Sales Revenue | SALESREV | 1.00000 | 0.56715 | 0.11228 | 0.17703 | 0.00561 | 0.11491 | 0.00592 | 0.01712 |
| AP | 254 | | | | | | | | | | |
| AP | 255 | Residential | SREVRES | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 256 | Residential Heating | SREVRH | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 257 | General Service | SREVGS | 1.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 258 | Primary Distribution | SREVPRID | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 259 | High Tension | SREVHT | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 |
| AP | 260 | Electric Propulsion | SREVEP | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| AP | 261 | Lighting | SREVLCAST | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| AP | 262 | | | | | | | | | | |
| AP | 263 | R/RH | SREVRRH | 1.00000 | 0.83475 | 0.16525 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| AP | 264 | GS/PD/HT | SREVGSPDHT | 1.00000 | 0.00000 | 0.00000 | 0.59496 | 0.01885 | 0.38619 | 0.00000 | 0.00000 |
| AP | 265 | PD/HT | SREVPDHT | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.04653 | 0.95347 | 0.00000 | 0.00000 |
| AP | 266 | | | | | | | | | | |
| AP | 267 | Claimed Rate Sales Revenue | CLAIMREV | 1.00000 | 0.58759 | 0.12737 | 0.16631 | 0.00423 | 0.10165 | 0.00386 | 0.00899 |
| AP | 268 | | | | | | | | | | |
| AP | 269 | Capital Stock | CAPSTOCK | 1.00000 | 0.55522 | 0.11364 | 0.18629 | 0.00525 | 0.11912 | 0.00546 | 0.01504 |
| AP | 270 | | | | | | | | | | |
| AP | 271 | | | | | | | | | | |
| AP | 272 | <u>PRESENT REVENUES/EXPENSES FROM SALES INPUT</u> | | | | | | | | | |
| AP | 273 | | | | | | | | | | |
| AP | 274 | Total Sales of Electricity Revenues | | 1.00000 | 0.56792 | 0.11238 | 0.17692 | 0.00560 | 0.11414 | 0.00589 | 0.01715 |
| AP | 275 | Sales of Electricity Revenues - Distribution | | 1.00000 | 0.56715 | 0.11228 | 0.17703 | 0.00561 | 0.11491 | 0.00592 | 0.01712 |
| AP | 276 | Sales of Electricity Revenues - Nuclear Decommissioning | | 1.00000 | 0.29404 | 0.07468 | 0.21393 | 0.00919 | 0.38786 | 0.01553 | 0.00476 |
| AP | 277 | | | | | | | | | | |
| AP | 278 | | | | | | | | | | |
| AP | 279 | | | | | | | | | | |
| AP | 280 | Sales of Electricity Revenues - Transmission | | 1.00000 | 0.46796 | 0.11936 | 0.21575 | 0.00503 | 0.18252 | 0.00897 | 0.00041 |
| AP | 281 | | | | | | | | | | |
| AP | 282 | | | | | | | | | | |
| AP | 283 | | | | | | | | | | |
| AP | 284 | | | | | | | | | | |
| AP | 285 | | | | | | | | | | |
| AP | 286 | | | | | | | | | | |
| AP | 287 | | | | | | | | | | |
| AP | 288 | | | | | | | | | | |
| AP | 289 | | | | | | | | | | |
| AP | 290 | | | | | | | | | | |
| AP | 291 | | | | | | | | | | |
| AP | 292 | | | | | | | | | | |
| AP | 293 | | | | | | | | | | |
| AP | 294 | | | | | | | | | | |
| AP | 295 | | | | | | | | | | |
| AP | 296 | | | | | | | | | | |
| AP | 297 | | | | | | | | | | |
| AP | 298 | | | | | | | | | | |
| AP | 299 | | | | | | | | | | |
| AP | 300 | | | | | | | | | | |

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| ADA | 1 | ALLOCATED DIRECT ASSIGNMENTS | | | | | | | | | |
| ADA | 2 | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS | | | | | | | | | |
| ADA | 3 | | | | | | | | | | |
| ADA | 4 | Net Write-Offs | | | | | | | | | |
| ADA | 5 | Residential | SREVRES | 41,088,466 | 41,088,466 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 6 | Residential Heating | SREVRH | 9,150,800 | 0 | 9,150,800 | 0 | 0 | 0 | 0 | 0 |
| ADA | 7 | General Service | SREVGS | 3,640,314 | 0 | 0 | 3,640,314 | 0 | 0 | 0 | 0 |
| ADA | 8 | Primary Distribution | SREVPRID | 70,441 | 0 | 0 | 0 | 70,441 | 0 | 0 | 0 |
| ADA | 9 | High Tension | SREVHT | 1,716,078 | 0 | 0 | 0 | 0 | 1,716,078 | 0 | 0 |
| ADA | 10 | Electric Propulsion | SREVEP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 11 | Lighting | SREVLUCST | 16,703 | 0 | 0 | 0 | 0 | 0 | 0 | 16,703 |
| ADA | 12 | | | | | | | | | | |
| ADA | 13 | | | | | | | | | | |
| ADA | 14 | Total Write-Offs | EXP_904 | 55,682,802 | 41,088,466 | 9,150,800 | 3,640,314 | 70,441 | 1,716,078 | 0 | 16,703 |
| ADA | 15 | | | | | | | | | | |
| ADA | 16 | Total Write-Offs | EXP_904 | 1.00000 | 0.73790 | 0.16434 | 0.06538 | 0.00127 | 0.03082 | 0.00000 | 0.00030 |
| ADA | 17 | | | | | | | | | | |
| ADA | 18 | Additional Net Write-Offs at Claimed Rate | EXP_904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 19 | | | | | | | | | | |
| ADA | 20 | | | | | | | | | | |
| ADA | 21 | | | | | | | | | | |
| ADA | 22 | Customer Advances for Construction | | | | | | | | | |
| ADA | 23 | Residential | DPLTRES | 2,939,433 | 2,939,433 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 24 | Residential Heating | DPLTRH | 591,528 | 0 | 591,528 | 0 | 0 | 0 | 0 | 0 |
| ADA | 25 | General Service | DPLTGS | 952,983 | 0 | 0 | 952,983 | 0 | 0 | 0 | 0 |
| ADA | 26 | Primary Distribution | DPLTPRID | 33,840 | 0 | 0 | 0 | 33,840 | 0 | 0 | 0 |
| ADA | 27 | High Tension | DPLTHT | 677,756 | 0 | 0 | 0 | 0 | 677,756 | 0 | 0 |
| ADA | 28 | Electric Propulsion | DPLTEP | 32,813 | 0 | 0 | 0 | 0 | 0 | 32,813 | 0 |
| ADA | 29 | Lighting | DPLTLCUST | 65,507 | 0 | 0 | 0 | 0 | 0 | 0 | 65,507 |
| ADA | 30 | | | | | | | | | | |
| ADA | 31 | | | | | | | | | | |
| ADA | 32 | Customer Advances for Construction | CUSTADV | 5,293,860 | 2,939,433 | 591,528 | 952,983 | 33,840 | 677,756 | 32,813 | 65,507 |
| ADA | 33 | | | | | | | | | | |
| ADA | 34 | Customer Advances for Construction | CUSTADV | 1.00000 | 0.55525 | 0.11174 | 0.18002 | 0.00639 | 0.12803 | 0.00620 | 0.01237 |
| ADA | 35 | | | | | | | | | | |
| ADA | 36 | | | | | | | | | | |
| ADA | 37 | Purchase of Receivables | | | | | | | | | |
| ADA | 38 | Residential | SREVRES | 317,436 | 317,436 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 39 | Residential Heating | SREVRH | 80,624 | 0 | 80,624 | 0 | 0 | 0 | 0 | 0 |
| ADA | 40 | General Service | SREVGS | 320,266 | 0 | 0 | 320,266 | 0 | 0 | 0 | 0 |
| ADA | 41 | Primary Distribution | SREVPRID | 6,847 | 0 | 0 | 0 | 6,847 | 0 | 0 | 0 |
| ADA | 42 | High Tension | SREVHT | 289,023 | 0 | 0 | 0 | 0 | 289,023 | 0 | 0 |
| ADA | 43 | Electric Propulsion | SREVEP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 44 | Lighting | SREVLUCST | 3,248 | 0 | 0 | 0 | 0 | 0 | 0 | 3,248 |
| ADA | 45 | | | | | | | | | | |
| ADA | 46 | | | | | | | | | | |
| ADA | 47 | Total POR | POR | 1,017,444 | 317,436 | 80,624 | 320,266 | 6,847 | 289,023 | 0 | 3,248 |
| ADA | 48 | | | | | | | | | | |
| ADA | 49 | Total POR | POR | 1.00000 | 0.31199 | 0.07924 | 0.31477 | 0.00673 | 0.28407 | 0.00000 | 0.00319 |
| ADA | 50 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|---|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|----------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| ADA | 1 | ALLOCATED DIRECT ASSIGNMENTS | | | | | | | | | |
| ADA | 2 | DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS | | | | | | | | | |
| ADA | 3 | | | | | | | | | | |
| ADA | 4 | AVAILABLE | | | | | | | | | |
| ADA | 5 | Residential | SREVRES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 6 | Residential Heating | SREVRH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 7 | General Service | SREVGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 8 | Primary Distribution | SREVPRID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 9 | High Tension | SREVHT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 10 | Electric Propulsion | SREVEP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 11 | Lighting | SREVLCAST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 12 | | | | | | | | | | |
| ADA | 13 | | | | | | | | | | |
| ADA | 14 | | | | | | | | | | |
| ADA | 15 | Total Available | SREVAVAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADA | 16 | | | | | | | | | | |
| ADA | 17 | Total Available | SREVAVAIL | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| ADA | 18 | | | | | | | | | | |
| ADA | 19 | | | | | | | | | | |
| ADA | 20 | | | | | | | | | | |
| ADA | 21 | | | | | | | | | | |
| ADA | 22 | | | | | | | | | | |
| ADA | 23 | | | | | | | | | | |
| ADA | 24 | | | | | | | | | | |
| ADA | 25 | | | | | | | | | | |
| ADA | 26 | | | | | | | | | | |
| ADA | 27 | | | | | | | | | | |
| ADA | 28 | | | | | | | | | | |
| ADA | 29 | | | | | | | | | | |
| ADA | 30 | | | | | | | | | | |
| ADA | 31 | | | | | | | | | | |
| ADA | 32 | | | | | | | | | | |
| ADA | 33 | | | | | | | | | | |
| ADA | 34 | | | | | | | | | | |
| ADA | 35 | | | | | | | | | | |
| ADA | 36 | | | | | | | | | | |
| ADA | 37 | | | | | | | | | | |
| ADA | 38 | | | | | | | | | | |
| ADA | 39 | | | | | | | | | | |
| ADA | 40 | | | | | | | | | | |
| ADA | 41 | | | | | | | | | | |
| ADA | 42 | | | | | | | | | | |
| ADA | 43 | | | | | | | | | | |
| ADA | 44 | | | | | | | | | | |
| ADA | 45 | | | | | | | | | | |
| ADA | 46 | | | | | | | | | | |
| ADA | 47 | | | | | | | | | | |
| ADA | 48 | | | | | | | | | | |
| ADA | 49 | | | | | | | | | | |
| ADA | 50 | | | | | | | | | | |

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2022

| SCH NO. | LINE NO. | DESCRIPTION | ALLOCATION BASIS | TOTAL ELECTRIC DIVISION | RESIDENTIAL | RESIDENTIAL HEATING | GENERAL SERVICE | PRIMARY DISTRIBUTION | HIGH TENSION | ELECTRIC PROPULSION | LIGHTING |
|---------|----------|--|------------------|-------------------------|-------------|---------------------|-----------------|----------------------|--------------|---------------------|------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| RRW | 1 | DISTRIBUTION REVENUE REQUIREMENTS | | | | | | | | | |
| RRW | 2 | | | | | | | | | | |
| RRW | 3 | PRESENT RATES | | | | | | | | | |
| RRW | 4 | ----- | | | | | | | | | |
| RRW | 5 | RATE BASE | | 6,351,776 | 3,518,641 | 706,229 | 1,178,183 | 35,869 | 782,132 | 37,024 | 93,698 |
| RRW | 6 | NET OPER INC (PRESENT RATES) | | 320,759 | 158,013 | 35,007 | 69,622 | 2,052 | 45,194 | 2,769 | 8,101 |
| RRW | 7 | RATE OF RETURN (PRES RATES) | | 5.05% | 4.49% | 4.96% | 5.91% | 5.72% | 5.78% | 7.48% | 8.65% |
| RRW | 8 | RELATIVE RATE OF RETURN | | 1.00 | 0.89 | 0.98 | 1.17 | 1.13 | 1.14 | 1.48 | 1.71 |
| RRW | 9 | SALES REVENUE (PRE RATES) | | 1,372,001 | 778,131 | 154,042 | 242,879 | 7,694 | 157,654 | 8,118 | 23,483 |
| RRW | 10 | REVENUE PRES RATES \$/KWH | | \$0.0372 | \$0.0717 | \$0.0559 | \$0.0308 | \$0.0227 | \$0.0110 | \$0.0142 | \$0.1336 |
| RRW | 11 | REVENUE REQUIRED - \$/MO/CUST | | \$67.32 | \$48.76 | \$65.20 | \$129.90 | \$1,571.53 | \$4,885.00 | \$17,457.27 | \$155.93 |
| RRW | 12 | SALES REV REQUIRED \$/KW | | \$22.48 | \$0.00 | \$0.00 | \$9.28 | \$8.90 | \$4.89 | \$4.64 | \$0.00 |
| RRW | 13 | | | | | | | | | | |
| RRW | 14 | CLAIMED RATE OF RETURN | | | | | | | | | |
| RRW | 15 | ----- | | | | | | | | | |
| RRW | 16 | CLAIMED RATE OF RETURN | | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% | 7.68% |
| RRW | 17 | RETURN REQ FOR CLAIMED ROR | | 487,816 | 270,232 | 54,238 | 90,484 | 2,755 | 60,068 | 2,843 | 7,196 |
| RRW | 18 | SALES REVENUE REQ CLAIMED ROR - Distribution | | 1,623,059 | 946,776 | 182,941 | 274,231 | 8,750 | 180,008 | 8,229 | 22,123 |
| RRW | 19 | REVENUE DEFICIENCY SALES REV | | 251,058 | 168,646 | 28,899 | 31,352 | 1,056 | 22,354 | 112 | (1,360) |
| RRW | 20 | PERCENT INCREASE REQUIRED | | 18.30% | 21.67% | 18.76% | 12.91% | 13.72% | 14.18% | 1.37% | -5.79% |
| RRW | 21 | ANNUAL BOOKED KWH SALES | | 36,890,017 | 10,847,126 | 2,755,013 | 7,891,837 | 338,978 | 14,308,308 | 573,028 | 175,727 |
| RRW | 22 | SALES REV REQUIRED \$/KWH | | \$0.0440 | \$0.0873 | \$0.0664 | \$0.0347 | \$0.0258 | \$0.0126 | \$0.0144 | \$0.1259 |
| RRW | 23 | REVENUE DEFICIENCY \$/KWH | | \$0.0068 | \$0.0155 | \$0.0105 | \$0.0040 | \$0.0031 | \$0.0016 | \$0.0002 | (\$0.0077) |
| RRW | 24 | SALES REVENUE REQ CLAIMED ROR - Energy | | 735,782 | 459,847 | 118,943 | 109,593 | 1,084 | 45,755 | 0 | 560 |
| RRW | 25 | SALES REVENUE REQ CLAIMED ROR - Transmission | | 172,348 | 80,669 | 20,519 | 37,149 | 870 | 31,522 | 1,547 | 71 |
| RRW | 26 | | | | | | | | | | |
| RRW | 27 | | | | | | | | | | |
| RRW | 28 | | | | | | | | | | |
| RRW | 29 | | | | | | | | | | |
| RRW | 30 | | | | | | | | | | |
| RRW | 31 | | | | | | | | | | |
| RRW | 32 | | | | | | | | | | |
| RRW | 33 | | | | | | | | | | |
| RRW | 34 | | | | | | | | | | |
| RRW | 35 | | | | | | | | | | |
| RRW | 36 | | | | | | | | | | |
| RRW | 37 | | | | | | | | | | |
| RRW | 38 | | | | | | | | | | |
| RRW | 39 | | | | | | | | | | |
| RRW | 40 | | | | | | | | | | |
| RRW | 41 | | | | | | | | | | |
| RRW | 42 | | | | | | | | | | |
| RRW | 43 | | | | | | | | | | |
| RRW | 44 | | | | | | | | | | |
| RRW | 45 | | | | | | | | | | |
| RRW | 46 | | | | | | | | | | |
| RRW | 47 | | | | | | | | | | |
| RRW | 48 | | | | | | | | | | |
| RRW | 49 | | | | | | | | | | |
| RRW | 50 | | | | | | | | | | |