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External Allocator Values by Function

Schedule-2

Line	Accounts/Functional Allocation Factors	Total	Primary-HT	Primary	Secondary
1	Overhead Conductors & Devices (Acct 365)	100.00%	45.22%	26.95%	27.83%
2	Underground Conductors & Devices (Acct 367)	100.00%	58.63%	17.19%	24.19%

3

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Schedule-3 **Conductors - Functional**  
**As of December 31, 1999**

Line	Account By Region	Total Conductor Miles	Total Cost	Primary Cost	Secondary Cost
<b>Overhead Conductors and Devices- Acct 365</b>					
1	North Philadelphia	11,738	\$39,304,750	\$18,109,116	\$21,195,635
2	South Philadelphia	4,822	17,960,601	8,892,979	9,067,622
3	Chester	9,937	48,937,047	40,674,940	8,262,107
4	Montgomery	15,183	60,943,742	48,523,974	12,419,768
5	Bucks / some Montgomery	9,938	44,172,132	35,838,311	8,333,822
6	Delaware / some Chester	9,672	48,937,814	35,732,133	13,205,681
7	York	1,441	4,703,314	3,461,050	1,242,265
8	Total	62,731	\$264,959,401	\$191,232,501	\$73,726,900
9					
10	Cost		100.0%	72.2%	27.8%
11					
12					
13	<b>Underground Conductors- Acct 367</b>				
14	North Philadelphia	4,497	\$118,821,520	\$103,051,929	\$15,769,591
15	South Philadelphia	2,878	61,118,575	46,100,768	15,017,807
16	Chester	3,807	54,670,691	38,932,557	15,738,135
17	Montgomery	3,173	52,252,889	36,357,564	15,895,325
18	Bucks / some Montgomery	3,954	57,940,433	40,152,597	17,787,836
19	Delaware / some Chester	2,322	29,301,818	19,034,169	10,267,649
20	York	10	113,033	70,567	42,466
21	Total	20,640	\$374,218,959	\$283,700,149	\$90,518,810
22					
23	Cost		100.0%	75.8%	24.2%
24					

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Schedule-4 **Conductors - Primary**  
**As of November 30, 2020**

Line	System Voltage	Class	Overhead Conductor Wire_Miles	Underground Conductor Wire_Miles
1	2.4	Primary	126	224
2	4	Primary	10,898	3,453
3	13	HT	9,189	7,722
4	34	HT	9,311	4,824
5			<u>29,524</u>	<u>16,224</u>
6				
7		Primary	11,024	3,678
8		HT	18,500	12,546
9			<u>29,524</u>	<u>16,224</u>
10				
11		Primary	37.3%	22.7%
12		HT	62.7%	77.3%
13			<u>100.0%</u>	<u>100.0%</u>
14				

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**Service Costs**

Schedule-5

<b>Line</b>	<b>Rate Class</b>	<b>Customer Numbers</b>	<b>Average Services Cost</b>	<b>Total Services Cost</b>	<b>Ratio</b>
1	Residential	1,329,973	\$ 2,779	\$ 3,695,448,458	58.5%
2	Residential Heating	196,892	\$ 2,779	\$ 547,081,070	8.7%
3	General Service	155,814	\$ 13,045	\$ 2,032,592,528	32.2%
4	Primary Distribution	408	\$ 13,045	\$ 5,322,341	0.1%
5	High Tension	2,689	\$ 13,045	\$ 35,083,317	0.6%
6	Electric Propulsion	39			
7	Lighting	12,550			
8		<u>1,698,365</u>		<u>\$ 6,315,527,714</u>	<u>100%</u>

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Meter Costs

Schedule-6

Line	Rate Class	Average Cost (b)
1	Residential	\$ 174
2	Residential Heating	\$ 177
3	General Service	\$ 292
4	Primary Distribution	\$ 2,908
5	High Tension	\$ 4,711
6	Electric Propulsion	\$ 3,878
7	Lighting	
8	Total	

Customer Deposits

Schedule-7

Thirteen Months Ended December 31, 2020

		Total	Residential	Residential Heating	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
<b>Line</b>	<b>Activity</b>								
1	Customer Deposit	100.0%	34.8%	7.8%	49.6%	0.3%	7.5%	0.0%	0.0%
2		100.0%	34.8%	7.8%	49.6%	0.3%	7.5%	0.0%	0.0%



Schedule-8

**Customer Records and Collection Expenses (Account 903)  
 For Year 2019**

Line	Activity	Total	Allocator	Customer Records and Collection Expenses (Account 903)							
				Total	Residential	Residential Heating	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
1	Billing	14,971,484	Bills	14,971,484	11,724,020	1,735,646	1,373,541	3,597	23,708	342	110,631
2	CAP Rates	2,665,663	Customers-Res	2,665,663	2,321,921	343,742	-	-	-	-	-
3	Recoveries	6,035,654	AR Over60-Day	6,035,654	4,530,933	896,962	320,993	12,720	260,627	13,420	-
4	Call Center	15,471,852	Customers	15,471,852	12,115,853	1,793,653	1,419,446	3,717	24,500	353	114,329
5	C&MS	11,839,747	Customers	11,839,747	9,271,588	1,372,583	1,086,223	2,844	18,749	270	87,489
6	ESO Activities	1,677,288	Customers-Cl	1,677,288	-	-	-	220,937	1,456,351	-	-
7	Financial Calls	6,796,372	AR Over60-Day	6,796,372	5,102,000	1,010,013	361,450	14,323	293,476	15,111	-
8	Low Income	1,592,661	Customers-Res	1,592,661	1,387,284	205,376	-	-	-	-	-
9	Field Vendor	3,203,132	Customers	3,203,132	2,508,341	371,339	293,868	769	5,072	73	23,669
10	Care Center	3,248,416	Customers-Excl Ind	3,248,416	2,567,516	380,100	300,800	-	-	-	-
11	Other	630,028	Customers	630,028	493,369	73,039	57,801	151	998	14	4,656
12		<u>68,132,297</u>		<u>68,132,297</u>	<u>52,022,826</u>	<u>8,182,453</u>	<u>5,214,122</u>	<u>259,058</u>	<u>2,083,481</u>	<u>29,583</u>	<u>340,774</u>
13	<b>Acct903 Allocator</b>			<b>100.00%</b>	<b>76.36%</b>	<b>12.01%</b>	<b>7.65%</b>	<b>0.38%</b>	<b>3.06%</b>	<b>0.04%</b>	<b>0.50%</b>

Schedule-9

**Customer Assistance Expenses (Account 908)  
 For Year 2019**

Line	Activity	Total	Allocator	Total	Residential	Residential Heating	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
1	Residential Marketing	913,930	Customers-Res	913,930	796,077	117,853	-	-	-	-	-
2	C&I Marketing	71,331	Energy @ Generation-CI	71,331	-	-	25,929	1,095	44,308	-	-
3	Marketing - General	2,508,484	Customers	2,508,484	1,964,369	290,809	230,138	603	3,972	57	18,536
4	LIURP	8,151,926	Customers-Res	8,151,926	7,100,722	1,051,204	-	-	-	-	-
5	Other	80,129	Customers	80,129	62,748	9,289	7,351	19	127	2	592
6		<u>11,725,800</u>		<u>11,725,800</u>	<u>9,923,916</u>	<u>1,469,155</u>	<u>263,418</u>	<u>1,716</u>	<u>48,407</u>	<u>59</u>	<u>19,128</u>
7	<b>Acct908 Allocator</b>			<b>100.00%</b>	<b>84.63%</b>	<b>12.53%</b>	<b>2.25%</b>	<b>0.01%</b>	<b>0.41%</b>	<b>0.00%</b>	<b>0.16%</b>

Schedule-10

**Demonstrating and Selling Expense / Miscellaneous Sales Expense  
 For Year 2019**

Line	Activity	Total	Allocator	Total	Residential	Residential Heating	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
1	C&I Expense	709,150	Energy @ Generation-CI	709,150	-	-	257,773	10,881	440,496	-	-
2		<u>709,150</u>		<u>709,150</u>	-	-	257,773	10,881	440,496	-	-
3	<b>Acct912 and 916 Allocator</b>			<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>36.35%</b>	<b>1.53%</b>	<b>62.12%</b>	<b>0.00%</b>	<b>0.00%</b>

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Write-Offs

Schedule-11

Net Write-Offs from 2018 to 2020

Line	Rate Class	Net Write-Offs
1	Residential	\$ 41,088,466
2	Residential Heating	9,150,800
3	General Service	3,640,314
4	Primary Distribution	70,441
5	High Tension	1,716,078
6	Electric Propulsion	-
7	Lighting	16,703
8		<u>\$ 55,682,802</u>

PECO Energy Company (Electric)  
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 Cost of Service Study

Accounts Receivable Over 60-Day  
 January 2019 to December 2019

Schedule-12

	Rate Class	Average Over 60-Day	Over 60-Day Allocator	Residential	% Residential Revenue	LC&I Revenue	% LC&I Revenue
1	Residential	\$ 47,454,195	75.1%	\$ 778,130,690	83.5%		
2	Residential Heating	9,394,226	14.9%	154,041,920	16.5%		
3	General Service	3,361,881	5.3%				
4	Primary Distribution	133,219	0.2%			\$ 7,694,222	4.4%
5	High Tension	2,729,645	4.3%			157,653,660	90.9%
6	Electric Propulsion	140,550	0.2%			8,117,629	4.7%
7	Lighting	0	0.0%				
8	<b>Total</b>	<u>\$ 63,213,716</u>	<u>100.0%</u>	<u>\$ 932,172,611</u>	<u>100.0%</u>	<u>\$ 173,465,511</u>	<u>100.0%</u>

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Purchase of Receivables  
 For Test Year 2022

Schedule-13

		Total	Residential	Residential Heating	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
Line									
1	Sales (MWh)	36,890,017	10,847,126	2,755,013	7,891,837	338,978	14,308,308	573,028	175,727
2	% R and RH		79.7%	20.3%					
3	% PD and HT					2.3%	97.7%		
4	Total Amount (\$)	\$ 1,017,443,627	317,436,044	80,624,162	320,265,743	6,847,240	289,022,539	-	3,247,900
5	<b>POR Allocator</b>	<b>100%</b>	<b>31.20%</b>	<b>7.92%</b>	<b>31.48%</b>	<b>0.67%</b>	<b>28.41%</b>	<b>0.00%</b>	<b>0.32%</b>



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Schedule-15

Energy Allocator  
 FPFTY 2022

Line	Rate Class	Function	MWh Deliveries at Meter	MWh Deliveries at Generation
1	Residential	Secondary	10,847,126	11,965,464
2	Residential Heating	Secondary	2,755,013	3,039,055
3	General Service	Secondary	7,891,837	8,705,485
4	Primary Distribution	Primary	338,978	367,487
5	High Tension	HT	14,308,308	14,876,348
6	Electric Propulsion	HT	573,028	595,777
7	Lighting	Secondary	175,727	193,844
8	<b>Total</b>		36,890,017	39,743,460