

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	145										
S	146										
S	147										
S	148										
S	149										
S	150										
RBP	1	DEVELOPMENT OF RATE BASE									
RBP	2	ELECTRIC PLANT IN SERVICE									
RBP	3	INTANGIBLE PLANT									
RBP	4	302-303-Franchise and consents & Misc Int	TDPLT	91,924	45,947	11,079	19,101	580	12,550	790	1,877
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	83,726	61,107	8,800	11,509	330	1,951	28	0
RBP	8	TOTAL INTANGIBLE PLANT		175,650	107,054	19,880	30,610	910	14,501	818	1,877
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	42,884	16,217	4,887	8,640	380	11,747	747	267
RBP	17	361-Structures & Improvements	DDISPHT	139,261	52,664	15,870	28,056	1,233	38,147	2,425	866
RBP	18	362-Station Equipment	DDISPHT	1,163,133	439,858	132,546	234,330	10,302	318,614	20,253	7,232
RBP	19	364-Poles,Towers & Fixtures									
RBP	20	Primary HT	DDISPHT	333,905	126,272	38,050	67,270	2,957	91,466	5,814	2,076
RBP	21	Primary	DDISTPOL	210,305	112,226	33,818	59,787	2,628	0	0	1,845
RBP	22	Secondary	CDISTSOLC	209,812	161,397	23,243	18,834	0	0	0	6,338
RBP	23	Total Account 364		754,022	399,895	95,111	145,891	5,586	91,466	5,814	10,259
RBP	24	365-Overhead Conductors & Devices									
RBP	25	Primary HT	DDISPHT	594,249	224,725	67,718	119,720	5,263	162,781	10,347	3,695
RBP	26	Primary	DDISTPOL	374,278	199,728	60,185	106,403	4,678	0	0	3,284
RBP	27	Secondary	CDISTSULC	373,401	287,238	41,365	33,519	0	0	0	11,280
RBP	28	Total Account 365		1,341,927	711,690	169,269	259,641	9,941	162,781	10,347	18,259
RBP	29	366-Underground Conduit									
RBP	30	Primary HT	DDISPHT	269,392	101,875	30,699	54,273	2,386	73,794	4,691	1,675
RBP	31	Primary	DDISTPUL	82,541	44,047	13,273	23,466	1,032	0	0	724
RBP	32	Secondary	CDISTSOLC	112,290	86,378	12,439	10,080	0	0	0	3,392
RBP	33	Total Account 366		464,223	232,300	56,411	87,818	3,418	73,794	4,691	5,791
RBP	34	367-Underground Conductors & Devices									
RBP	35	Primary HT	DDISPHT	796,621	301,255	90,779	160,490	7,056	218,216	13,871	4,953
RBP	36	Primary	DDISTPUL	244,084	130,252	39,250	69,390	3,051	0	0	2,142
RBP	37	Secondary	CDISTSULC	332,053	255,430	36,785	29,807	0	0	0	10,031
RBP	38	Total Account 367		1,372,757	686,937	166,814	259,688	10,106	218,216	13,871	17,126
RBP	39	368-Line Transformers	DDISTSUT	634,209	342,720	103,274	182,580	0	0	0	5,635
RBP	40	369-Services	CSERVICE	433,534	242,431	34,913	153,053	454	2,684	0	0
RBP	41	370-Meters	CMETERS	346,878	253,168	36,459	47,684	1,367	8,083	118	0
RBP	42	371-Installation on Customer Premises	CUSTPREM	13,772	10,594	1,526	1,236	0	0	0	416

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	43	373-Street Lighting & Signal Systems	CLIGHT	72,548	0	0	0	0	0	0	72,548
RBP	44	374-Asset Retirement Costs for Distribution	PDISTPLTXAR	1,893	946	228	393	12	258	16	39
RBP	45	TOTAL DISTRIBUTION PLANT		6,781,042	3,389,420	817,306	1,409,010	42,798	925,789	58,280	138,437
RBP	46										
RBP	47										
RBP	48										
RBP	49										
RBP	50										
RBP	51	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	52										
RBP	53	GENERAL PLANT									
RBP	54	389-Land and Land Rights	SALWAGES	943	558	112	147	6	103	6	11
RBP	55	390-Structures and Improvements	SALWAGES	44,443	26,283	5,279	6,925	305	4,858	272	520
RBP	56	391-Office Furniture & Equipment	SALWAGES	14,402	8,517	1,711	2,244	99	1,574	88	169
RBP	57	393-Store Equipment	SALWAGES	35	21	4	5	0	4	0	0
RBP	58	394-Tools, Shop & Garage Equip.	SALWAGES	30,362	17,956	3,607	4,731	209	3,319	186	355
RBP	59	395-Laboratory Equipment	SALWAGES	372	220	44	58	3	41	2	4
RBP	60	397-Communication Equipment	SALWAGES	144,410	85,402	17,154	22,500	992	15,787	885	1,691
RBP	61	398-Miscellaneous Equipment / ARO	SALWAGES	485	287	58	76	3	53	3	6
RBP	62	399-Other Tangible Property	SALWAGES	1,483	877	176	231	10	162	9	17
RBP	63	TOTAL GENERAL PLANT		236,936	140,120	28,145	36,917	1,628	25,902	1,451	2,774
RBP	64										
RBP	65										
RBP	66	TOTAL ELECTRIC PLANT IN SERVICE		7,193,628	3,636,594	865,331	1,476,537	45,337	966,192	60,550	143,088
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										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	91										
RBP	92										
RBP	93										
RBP	94										
RBP	95										
RBP	96										
RBP	97										
RBP	98										
RBP	99										
RBP	100										
RBD	1	LESS: ACCUMULATED DEPRECIATION									
RBD	2										
RBD	3	INTANGIBLE PLANT ACCUMULATED DEPREINTPLT		118,520	72,235	13,414	20,654	614	9,785	552	1,266
RBD	4										
RBD	5	TRANSMISSION PLANT ACCUMULATED DETRANPLT		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	40,671	15,380	4,635	8,194	360	11,141	708	253
RBD	10	362-Station Equipment	PLT_362	465,114	175,891	53,002	93,704	4,119	127,407	8,099	2,892
RBD	11	364-Poles,Towers & Fixtures	PLT_364	157,920	83,753	19,920	30,555	1,170	19,156	1,218	2,149
RBD	12	365-Overhead Conductors & Devices	PLT_365	281,578	149,335	35,518	54,481	2,086	34,156	2,171	3,831
RBD	13	366-Underground Conduit	PLT_366	166,178	83,157	20,194	31,436	1,223	26,416	1,679	2,073
RBD	14	367-Underground Conductors & Devices	PLT_367	208,793	104,482	25,372	39,498	1,537	33,190	2,110	2,605
RBD	15	368-Line Transformers	PLT_368	196,182	106,014	31,946	56,478	0	0	0	1,743
RBD	16	369-Services	PLT_369	168,597	94,279	13,577	59,521	176	1,044	0	0
RBD	17	370-Meters	PLT_370	117,277	85,594	12,327	16,122	462	2,733	40	0
RBD	18	371-Installation on Customer Premises	PLT_371	7,907	6,083	876	710	0	0	0	239
RBD	19	373-Street Lighting & Signal Systems	PLT_373	35,370	0	0	0	0	0	0	35,370
RBD	20	374-Asset Retirement Costs for Distribution PDISTPLTXAR		1,990	995	240	414	13	272	17	41
RBD	21	TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIA		1,847,578	904,962	217,606	391,111	11,147	255,515	16,041	51,196
RBD	22										
RBD	23	GENERAL PLANT ACCUMULATED DEPRECENLPLT		75,435	44,611	8,961	11,753	518	8,247	462	883
RBD	24										
RBD	25	TOTAL ACCUMULATED DEPRECIATION		2,041,533	1,021,807	239,980	423,519	12,280	273,546	17,056	53,345
RBD	26										
RBD	27										
RBD	28										
RBD	29	NET ELECTRIC PLANT IN SERVICE		5,152,095	2,614,787	625,350	1,053,018	33,057	692,646	43,495	89,743
RBD	30										
RBD	31										
RBD	32										
RBD	33										
RBD	34										
RBD	35										
RBD	36										
RBD	37										
RBD	38										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	39											
RBD	40											
RBD	41											
RBD	42											
RBD	43											
RBD	44											
RBD	45											
RBD	46											
RBD	47											
RBD	48											
RBD	49											
RBD	50											
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE										
RBO	2											
RBO	3	PLUS: ADDITIONS TO RATE BASE										
RBO	4											
RBO	5	COMMON PLANT	SALWAGES	326,144	192,876	38,741	50,816	2,241	35,654	1,998	3,818	
RBO	6											
RBO	7	WORKING CAPITAL										
RBO	8	Purchased Power Cash Working Capital	CALCULATED	19,631	12,554	3,299	2,780	26	950	0	21	
RBO	9	Transmission Cash Working Capital	CALCULATED	6,141	2,676	387	1,167	55	1,778	75	4	
RBO	10	Distribution										
RBO	11	Cash Working Capital	CALCULATED	123,280	59,216	12,659	27,540	843	21,111	489	1,421	
RBO	12	Materials and Supplies	TOTPLT	15,876	8,026	1,910	3,259	100	2,132	134	316	
RBO	13	Total Distribution Working Capital		139,156	67,242	14,569	30,799	943	23,244	622	1,737	
RBO	14	TOTAL WORKING CAPITAL		164,928	82,473	18,255	34,746	1,024	25,971	697	1,763	
RBO	15	TOTAL ADDITIONS TO RATE BASE		491,072	275,348	56,996	85,562	3,265	61,625	2,695	5,581	
RBO	16											
RBO	17	LESS: DEDUCTIONS TO RATE BASE										
RBO	18	Customer Deposits	CUSTDEP	50,574	16,904	3,832	26,668	144	3,026	0	0	
RBO	19	Customer Advances for Construction	CUSTADV	959	495	119	184	7	133	8	13	
RBO	20	Deferred Income Taxes and Credits										
RBO	21	Plant	TOTPLT	986,701	498,807	118,692	202,527	6,219	132,526	8,305	19,626	
RBO	22	Common Plant	SALWAGES	22,489	13,300	2,671	3,504	155	2,458	138	263	
RBO	23	Pension Asset & OPEB Contribution	SALWAGES	(208,230)	(123,143)	(24,735)	(32,444)	(1,431)	(22,764)	(1,275)	(2,438)	
RBO	24	Unamortized AMR Investment	CMETERS	(11,551)	(8,430)	(1,214)	(1,588)	(46)	(269)	(4)	0	
RBO	25	Contributions in Aid of Construction (CIAC)	CUSTADV	(43,961)	(22,700)	(5,450)	(8,417)	(325)	(6,106)	(388)	(575)	
RBO	26	Total Deferred Income Taxes and Credits		745,448	357,833	89,964	163,581	4,572	105,846	6,776	16,877	
RBO	27	TOTAL DEDUCTIONS TO RATE BASE		796,981	375,232	93,915	190,433	4,723	109,005	6,784	16,889	
RBO	28											
RBO	29											
RBO	30	Total Distribution Additions to Rate Base		465,301	260,118	53,310	81,615	3,184	58,898	2,620	5,555	
RBO	31											
RBO	32	TOTAL PURCHASED POWER RATE BASE		19,631	12,554	3,299	2,780	26	950	0	21	
RBO	33	TOTAL TRANSMSSION RATE BASE		6,141	2,676	387	1,167	55	1,778	75	4	
RBO	34	TOTAL DISTRIBUTION RATE BASE		4,820,415	2,499,673	584,746	944,200	31,518	642,538	39,330	78,409	
RBO	35											
RBO	36	TOTAL RATE BASE		4,846,186	2,514,903	588,432	948,146	31,599	645,266	39,406	78,435	

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	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										
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	146,785	86,806	17,436	22,870	1,009	16,047	899	1,719
RBC	5	Pension	SALWAGES	13,055	7,721	1,551	2,034	90	1,427	80	153
RBC	6	Other Expenses	OMXPPPP	533,238	293,768	65,473	91,312	3,269	69,901	3,761	5,753
RBC	7	TOTAL EXPENSES									
RBC	7			693,079	388,295	84,460	116,217	4,368	87,375	4,740	7,625
RBC	8	POR Working Capital	POR	1,062,743	337,427	87,289	336,728	7,805	286,508	0	6,987
RBC	9	TOTAL EXPENSES PER DAY									
RBC	9			4,810	1,988	471	1,241	33	1,024	13	40
RBC	10										
RBC	11	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		67,948	28,084	6,646	17,528	471	14,469	183	565
RBC	12										
RBC	13	AVERAGE PREPAYMENTS		7,018	4,145	811	1,182	39	704	37	101
RBC	14	DISTRIBUTION ACCRUED TAXES		59,644	32,715	6,564	11,155	405	7,461	364	980
RBC	15	INTEREST PAYMENTS	TOTPLT	(11,330)	(5,728)	(1,363)	(2,326)	(71)	(1,522)	(95)	(225)
RBC	16										
RBC	17										
RBC	18	NET DISTRIBUTION CASH WORKING CAPITAL REQUIREM		123,280	59,216	12,659	27,540	843	21,111	489	1,421
RBC	19										
RBC	20										
RBC	21	PURCHASED POWER									
RBC	22	O&M EXPENSE RELATED CASH WORKING CAPITAL									
RBC	23	Commodity Purchased - Contract Purchase	ENERGY1	605,850	387,462	101,825	85,798	798	29,311	0	656
RBC	24	Commodity Purchased - Spot Market Purchase	ENERGY1	4,968	3,177	835	704	7	240	0	5
RBC	25	TOTAL EXPENSES									
RBC	25			610,819	390,640	102,660	86,502	805	29,551	0	661
RBC	26										
RBC	27	TOTAL EXPENSES PER DAY									
RBC	27			1,673	1,070	281	237	2	81	0	2
RBC	28										
RBC	29	PP CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE I		19,631	12,554	3,299	2,780	26	950	0	21
RBC	30										
RBC	31	Energy ACCRUED TAXES	ENERGY1	0	0	0	0	0	0	0	0
RBC	32										
RBC	33	NET Energy CASH WORKING CAPITAL REQUIREMENT		19,631	12,554	3,299	2,780	26	950	0	21
RBC	34										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	35	TRANSMISSION									
RBC	36	O&M EXPENSE - PJM Transmission Purcha	DTRAN	64,504	28,108	4,060	12,254	574	18,674	789	45
RBC	37										
RBC	38	TOTAL EXPENSES PER DAY		177	77	11	34	2	51	2	0
RBC	39										
RBC	40	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG		6,141	2,676	387	1,167	55	1,778	75	4
RBC	41										
RBC	42	TRANSMISSION ACCRUED TAXES	DTRAN	0	0	0	0	0	0	0	0
RBC	43										
RBC	44	NET TRANSMISSION CASH WORKING CAPITAL REQUIRE		6,141	2,676	387	1,167	55	1,778	75	4
RBC	45										
RBC	46										
RBC	47	NET TOTAL CASH WORKING CAPITAL REQUIREMENT		149,052	74,447	16,345	31,487	924	23,839	564	1,447
RBC	48										
RBC	49										
RBC	50										
RBC	1	CASH WORKING CAPITAL (LEAD LAG) CONTINUED									
RBC	2										
RBC	3	LAG/LEAD DAYS		NET DAYS							
RBC	4	REVENUE LAG DAYS	47.25								
RBC	5	EXPENSE LEAD DAYS	33.17	14.08							
RBC	6	PURCHASED POWER REVENUE LAG DAYS	47.25								
RBC	7	PURCHASED POWER EXP LEAD DAYS	35.52	11.73							
RBC	8	TRANSMISSION REVENUE LAG DAYS	47.25								
RBC	9	TRANSMISSION EXP LEAD DAYS	12.50	34.75							
RBC	10	DISTRIBUTION REVENUE LAG DAYS	47.25								
RBC	11	DISTRIBUTION LEAD DAYS	33.13	14.13							
RBC	12										
RBC	13										
RBC	14										
RBC	15										
RBC	16	DISTRIBUTION ACCRUED TAXES									
RBC	17	Federal Income Tax	EBT	505,781	253,999	37,413	124,681	4,041	72,887	1,400	11,359
RBC	18	State Income Tax	EBT	400,288	201,021	29,609	98,675	3,198	57,685	1,108	8,990
RBC	19	PURTA Taxes	PLT_3601	566,909	214,386	64,602	114,212	5,021	155,292	9,871	3,525
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	336,616	170,170	40,492	69,093	2,121	45,212	2,833	6,696
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	19,960,466	11,101,475	2,223,869	3,665,049	133,303	2,392,080	117,466	327,225
RBC	27	Lag Day Weighted Accrued Taxes		21,770,060	11,941,050	2,395,985	4,071,709	147,685	2,723,156	132,679	357,795
RBC	28	Total Accrued Taxes CWC		59,644	32,715	6,564	11,155	405	7,461	364	980
RBC	29										
RBC	30	DISTRIBUTION AVERAGE PREPAYMENTS									
RBC	31	Call Center	CUST	20	16	2	2	0	0	0	0
RBC	32	EEl and EPRI Dues	CLAIMREV	438	251	59	74	2	46	2	4

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	33	PUC Assess - Electric	SALESREV	3,692	2,054	411	678	25	443	22	61
RBC	34	Prepaid Rents and Pole Attachment Fees	PLT_364	438	233	55	85	3	53	3	6
RBC	35	Prepaid Barrel Locks	CMETERS	0	0	0	0	0	0	0	0
RBC	36	SEPTA Duct Rentals	PLT_366	0	0	0	0	0	0	0	0
RBC	37	Philadelphia Work Permits	DISTPLT	0	0	0	0	0	0	0	0
RBC	38	Business Support System	CUST	334	262	38	31	0	1	0	2
RBC	39	VEBA Adjustment	SALWAGES	307	182	37	48	2	34	2	4
RBC	40	Facilities Contracts	DISTPLT	74	37	9	15	0	10	1	2
RBC	41	IT Service Contracts	TOTPLT	698	353	84	143	4	94	6	14
RBC	42	Fleet Activities	GENLPLT	208	123	25	32	1	23	1	2
RBC	43	Billing and Research	CUSTBILLS	345	271	39	32	0	1	0	3
RBC	44	Postage	CUSTBILLS	461	363	52	42	0	1	0	3
RBC	45	TOTAL AVERAGE PREPAYMENTS		7,018	4,145	811	1,182	39	704	37	101
RBC	46										
RBC	47										
RBC	48										
RBC	49										
RBC	50										
RBC	51	OPERATING REVENUES									
RBC	52										
RBC	53	SALES REVENUES									
RBC	54	Sales of Electricity Revenues - Base		1,224,574	681,075	136,434	224,851	8,178	146,754	7,207	20,075
RBC	55	Sales of Electricity Revenues - Nuclear Decor	ENERGY2	(3,860)	(1,085)	(281)	(832)	(42)	(1,535)	(65)	(21)
RBC	56	Transmission Revenues	DTRANR	185,615	86,438	22,449	38,019	1,136	35,728	1,754	91
RBC	57	Purchased Electric Revenues	ENERGY1	653,769	418,108	109,879	92,584	862	31,629	0	708
RBC	58	TOTAL SALES OF ELECTRICITY		2,060,099	1,184,537	268,482	354,622	10,133	212,576	8,896	20,853
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	9,406	6,865	1,556	768	10	206	0	1
RBC	63	454-Rent from Electric Property	PLT_364	17,832	9,457	2,249	3,450	132	2,163	137	243
RBC	64	456-Other Electric Revenues	DISTPLT	10,309	5,153	1,242	2,142	65	1,407	89	210
RBC	65	TOTAL OTHER OPERATING REV		37,547	21,475	5,048	6,360	207	3,777	226	454
RBC	66										
RBC	67	TOTAL OPERATING REVENUES		2,097,645	1,206,012	273,530	360,982	10,340	216,353	9,122	21,307
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										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	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										
E	1	OPERATION & MAINTENANCE EXPENSE									
E	2										
E	3	PRODUCTION EXPENSE									
E	4	Other Power Supply									
E	5	555 - Purchased Power - Capacity	ENERGY1	610,818	390,640	102,660	86,502	805	29,551	0	661
E	6	Total Other Power Supply		610,818	390,640	102,660	86,502	805	29,551	0	661
E	7	TOTAL PRODUCTION EXPENSE		610,818	390,640	102,660	86,502	805	29,551	0	661
E	8										
E	9	TRANSMISSION EXPENSES									
E	10	Operation Expense	DTRANR	172,218	80,200	20,829	35,275	1,054	33,149	1,628	84
E	11	Maintenance Expense	DTRAN	0	0	0	0	0	0	0	0
E	12	TOTAL TRANSMISSION EXPENSE		172,218	80,200	20,829	35,275	1,054	33,149	1,628	84
E	13										
E	14	DISTRIBUTION EXPENSES									
E	15	Operation									
E	16	580-Supervision	SALWAGDO	394	238	46	65	2	35	2	5
E	17	581-Load Dispatch	DISTPLT	46	23	6	10	0	6	0	1
E	18	582-Station Equipment	PLT_362	3,764	1,423	429	758	33	1,031	66	23
E	19	583-Overhead Lines	OHDIST	8,321	4,413	1,050	1,610	62	1,009	64	113
E	20	584-Underground Lines	UGDIST	7,521	3,764	914	1,423	55	1,196	76	94
E	21	585-Street Lighting	PLT_3713	0	0	0	0	0	0	0	0
E	22	586-Metering	CMETERS	10,978	8,012	1,154	1,509	43	256	4	0
E	23	587-Customer Installations	CUST	8,643	6,792	978	793	2	14	0	64
E	24	588-Miscellaneous	DISTPLT	52,563	26,273	6,335	10,922	332	7,176	452	1,073
E	25	589-Rents	DISTPLT	197	98	24	41	1	27	2	4
E	26	Total Distribution Operation		92,427	51,037	10,935	17,130	531	10,750	666	1,378
E	27										
E	28	Maintenance									

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	29	590-Supervision	SALWAGDM	0	0	0	0	0	0	0	0
E	30	591-Structures	PLT_361	7,342	2,776	837	1,479	65	2,011	128	46
E	31	592-Station Equipment	PLT_362	19,136	7,237	2,181	3,855	169	5,242	333	119
E	32	593-Overhead Lines	OHDIST	122,100	64,756	15,401	23,624	905	14,811	941	1,661
E	33	594-Underground Lines	UGDIST	34,939	17,484	4,246	6,610	257	5,554	353	436
E	34	595-Transformers	PLT_368	1,624	878	264	468	0	0	0	14
E	35	596-Street Lighting	PLT_373	1,830	0	0	0	0	0	0	1,830
E	36	597-Metering	CMETERS	0	0	0	0	0	0	0	0
E	37	598-Miscellaneous	DISTPLT	18,834	9,414	2,270	3,913	119	2,571	162	384
E	38	Total Distribution Maintenance		205,805	102,544	25,199	39,949	1,515	30,190	1,917	4,491
E	39										
E	40	TOTAL DISTRIBUTION PLANT O&M EXPENSES		298,232	153,581	36,134	57,079	2,046	40,940	2,583	5,868
E	41	TOTAL PURCHASED POWER O&M EXPENSES		610,818	390,640	102,660	86,502	805	29,551	0	661
E	42	TOTAL TRANSMISSION O&M EXPENSES		172,218	80,200	20,829	35,275	1,054	33,149	1,628	84
E	43										
E	44	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		1,081,268	624,420	159,623	178,856	3,905	103,640	4,211	6,614
E	45										
E	46										
E	47										
E	48										
E	49										
E	50										
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	572	417	60	79	2	13	0	0
E	56	903-Customer Records and Collection Expen	CUSTREC	71,133	52,892	7,949	5,970	533	3,330	14	444
E	57	904-Uncollectible Accounts	EXP_904	36,723	26,801	6,075	2,997	38	806	0	5
E	58	905-Miscellaneous CA	CUSTCAM	8,557	6,724	968	785	2	14	0	64
E	59	TOTAL CUSTOMER ACCTS EXPENSE		116,985	86,835	15,053	9,831	576	4,163	15	512
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	11,028	8,627	1,299	381	19	663	28	10
E	65	909-Informational Advertisement	CUSTADVT	885	696	100	81	0	1	0	7
E	66	910-Miscellaneous CS	CUSTCSM	149	117	17	14	0	0	0	1
E	67	TOTAL CUSTOMER SERVICE EXPENSE		12,062	9,441	1,417	476	19	665	28	17
E	68										
E	69	SALES EXPENSES TOTAL (ACCT 912 & 916 CUSTSALES)		883	694	100	81	0	1	0	7
E	70										
E	71	TOTAL OPER & MAINT EXCL A&G		1,211,198	721,389	176,192	189,244	4,500	108,469	4,253	7,150
E	72										
E	73	ADMINISTRATIVE & GENERAL EXPENSE									
E	74	920-Administrative Salaries	SALWAGES	40,687	24,062	4,833	6,339	280	4,448	249	476
E	75	921-Office Supplies & Expense	SALWAGES	8,660	5,122	1,029	1,349	60	947	53	101
E	76	923-Outside Service Employed	SALWAGES	78,835	46,621	9,364	12,283	542	8,618	483	923

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	77	924-Property Insurance	DGPLT	185	93	22	38	1	25	2	4
E	78	925-Injuries and Damages	SALWAGES	9,904	5,857	1,176	1,543	68	1,083	61	116
E	79	926-Employee Pensions & Benefits	SALWAGES	32,618	19,290	3,875	5,082	224	3,566	200	382
E	80	928-Regulatory Commission	CLAIMREV	12,684	7,265	1,708	2,134	62	1,326	66	124
E	81	929-Duplicate Charges-Credit	CLAIMREV	(1,496)	(857)	(201)	(252)	(7)	(156)	(8)	(15)
E	82	930-	CMETERS	0	0	0	0	0	0	0	0
E	83	930.2-Miscellaneous General	CLAIMREV	3,013	1,726	406	507	15	315	16	30
E	84	932-Maintenance of General Plant	GENLPLT	6,566	3,883	780	1,023	45	718	40	77
E	85	TOTAL A&G EXPENSE		191,655	113,060	22,991	30,047	1,289	20,889	1,161	2,219
E	86										
E	87	TOTAL DISTIBUTION OPERATION & MAINTENANCE EXPEN		619,817	363,611	75,695	97,515	3,930	66,658	3,786	8,623
E	88										
E	89	TOTAL OPERATION & MAINTENANCE EXPENSES		1,402,854	834,450	199,183	219,291	5,789	129,358	5,414	9,368
E	90										
E	91										
E	92										
E	93										
E	94										
E	95										
E	96										
E	97										
E	98										
E	99										
E	100										
D	1	DEPRECIATION / AMORTIZATION EXPENSE									
D	2										
D	3	INTANGIBLE PLANT EXPENSE	INTPLT	17,560	10,702	1,987	3,060	91	1,450	82	188
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	2,955	1,118	337	595	26	810	51	18
D	10	362-Station Equipment	PLT_362	22,856	8,643	2,605	4,605	202	6,261	398	142
D	11	364-Poles,Towers & Fixtures	PLT_364	16,268	8,628	2,052	3,148	121	1,973	125	221
D	12	365-Overhead Conductors & Devices	PLT_365	29,247	15,511	3,689	5,659	217	3,548	226	398
D	13	366-Underground Conduit	PLT_366	7,807	3,907	949	1,477	57	1,241	79	97
D	14	367-Underground Conductors & Devices	PLT_367	30,539	15,282	3,711	5,777	225	4,854	309	381
D	15	368-Line Transformers	PLT_368	14,280	7,717	2,325	4,111	0	0	0	127
D	16	369-Services	PLT_369	8,672	4,849	698	3,061	9	54	0	0
D	17	370-Meters and AMR Amortization	PLT_370	32,014	23,365	3,365	4,401	126	746	11	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	1,852	0	0	0	0	0	0	1,852
D	20	374-Asset Retirement Costs for Distribution	PDISTPLTXAR	0	0	0	0	0	0	0	0
D	21	TOTAL DISTRIBUTION PLANT EXPENSE		166,495	89,023	19,731	32,834	983	19,487	1,199	3,238
D	22										
D	23	GENERAL PLANT EXPENSE	GENLPLT	16,376	9,684	1,945	2,551	113	1,790	100	192
D	24										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	25	COMMON PLANT DEPRECIATION/AMORTIZ SALWAGES		34,633	20,481	4,114	5,396	238	3,786	212	405
D	26										
D	27										
D	28	TOTAL DEPRECIATION / AMORTIZATION EXPENSE		235,063	129,891	27,778	43,842	1,425	26,513	1,593	4,022
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										
TO	1	OTHER OPERATING EXPENSES									
TO	2										
TO	3	TAXES OTHER THAN INCOME TAXES									
TO	4	General Taxes									
TO	5	PURTA Taxes	PLT_3601	5,286	1,999	602	1,065	47	1,448	92	33
TO	6	Capital Stock	CAPSTOCK	0	0	0	0	0	0	0	0
TO	7	Payroll Related	SALWAGES	10,564	6,247	1,255	1,646	73	1,155	65	124
TO	8	PA & Local Use Tax	CLAIMREV	350	201	47	59	2	37	2	3
TO	9	PA Property Tax	TOTPLT	4,357	2,203	524	894	27	585	37	87
TO	10	PA Corporate LoanTax	TOTPLT	0	0	0	0	0	0	0	0
TO	11	Total General Taxes		20,557	10,650	2,429	3,664	149	3,225	195	247
TO	12										
TO	13										
TO	14	Gross Receipt Tax									
TO	15										
TO	16	Purchased Power									
TO	17	Retail Revenue	CALCULATED	653,769	418,108	109,879	92,584	862	31,629	0	708
TO	18	Forfeited Discounts		0							
TO	19	Less: Bad Debt		0							
TO	20	Total Purchased Power Revenue	CALCULATED	653,769	418,108	109,879	92,584	862	31,629	0	708
TO	21	Total Purchased Power @ GRT Rate 5.90%	CALCULATED	38,572	24,668	6,483	5,462	51	1,866	0	42
TO	22										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	23	Transmission									
TO	24	Retail Revenue	CALCULATED	185,615	86,438	22,449	38,019	1,136	35,728	1,754	91
TO	25	Forfeited Discounts		0							
TO	26	Less: Bad Debt		0							
TO	27	Total Transmission Revenue	CALCULATED	185,615	86,438	22,449	38,019	1,136	35,728	1,754	91
TO	28	Total Transmission @ GRT Rate 5.90%	CALCULATED	10,951	5,100	1,324	2,243	67	2,108	104	5
TO	29										
TO	30	Distribution									
TO	31	Retail Revenue		1,224,574	681,075	136,434	224,851	8,178	146,754	7,207	20,075
TO	32	Forfeited Discounts	CALCULATED	9,406	6,865	1,556	768	10	206	0	1
TO	33	Less: Bad Debt	CALCULATED	36,723	26,801	6,075	2,997	38	806	0	5
TO	34	Total Distribution Revenue	CALCULATED	1,197,258	661,139	131,915	222,621	8,150	146,155	7,207	20,072
TO	35	Total Distribution @ GRT Rate 5.90%	CALCULATED	70,638	39,007	7,783	13,135	481	8,623	425	1,184
TO	36										
TO	37	Total Gross Receipts Tax		120,162	68,775	15,590	20,840	599	12,597	529	1,231
TO	38										
TO	39	TOTAL PURCHASED POWER TOIT EXPENSES		38,572	24,668	6,483	5,462	51	1,866	0	42
TO	40	TOTAL TRANSMISSION TOIT EXPENSES		10,951	5,100	1,324	2,243	67	2,108	104	5
TO	41	TOTAL DISTRIBUTION TOIT EXPENSES		91,196	49,657	10,211	16,799	629	11,848	620	1,431
TO	42										
TO	43	TOTAL TAXES OTHER THAN INCOME		140,719	79,425	18,019	24,504	747	15,822	724	1,478
TO	44										
TO	45										
TO	46										
TO	47										
TO	48										
TO	49										
TO	50										
TI	1	DEVELOPMENT OF DISTRIBUTION INCOME TAXES									
TI	2										
TI	3	TOTAL DISTRIBUTION OPERATING REVENUES		1,258,261	701,465	141,202	230,378	8,343	148,996	7,368	20,508
TI	4	LESS:									
TI	5	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	619,817	363,611	75,695	97,515	3,930	66,658	3,786	8,623
TI	6	DEPRECIATION AND AMORTIZATION EXP	CALCULATED	235,063	129,891	27,778	43,842	1,425	26,513	1,593	4,022
TI	7	TAXES OTHER THAN INCOME TAXES	CALCULATED	91,196	49,657	10,211	16,799	629	11,848	620	1,431
TI	8	NET OPERATING INCOME BEFORE TAXES		312,185	158,307	27,518	72,223	2,359	43,978	1,368	6,432
TI	9	LESS:									
TI	10	INTEREST EXPENSE (Rate Base * 1.94% Weighted Cost of C		93,491	48,480	11,341	18,312	611	12,462	763	1,521
TI	11										
TI	12	BASE TAXABLE DISTRIBUTION INCOME		218,695	109,826	16,177	53,911	1,747	31,516	606	4,912
TI	13										
TI	14										
TI	15	CALCULATION OF PA STATE INCOME TAXES									
TI	16	BASE TAXABLE INCOME	CALCULATED	218,695	109,826	16,177	53,911	1,747	31,516	606	4,912
TI	17	LESS:									
TI	18	State Tax Depreciation (Over) Under Book	TOTPLT	(19,825)	(10,022)	(2,385)	(4,069)	(125)	(2,663)	(167)	(394)
TI	19	Other Adjustment	TOTPLT	38,056	19,238	4,578	7,811	240	5,111	320	757
TI	20	Repair Allowance Deduction	TOTPLT	96,900	48,986	11,656	19,889	611	13,015	816	1,927

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	21	PA STATE TAXALBE DISTRIBUTION INCOME		103,564	51,625	2,328	30,279	1,022	16,052	(364)	2,622
TI	22	PA STATE INCOME TAXES @ Tax Rate 9.99%		10,346	5,157	233	3,025	102	1,604	(36)	262
TI	23										
TI	24			0							
TI	25	CALCULATION OF FEDERAL INCOME TAXES									
TI	26	BASE TAXABLE INCOME	CALCULATED	218,695	109,826	16,177	53,911	1,747	31,516	606	4,912
TI	27	LESS:									
TI	28	PA State Income Taxes		10,346	5,157	233	3,025	102	1,604	(36)	262
TI	29	Federal Tax Depreciation (Over) Under Book	TOTPLT	(76,499)	(38,672)	(9,202)	(15,702)	(482)	(10,275)	(644)	(1,522)
TI	30	Other Adjustment	TOTPLT	38,056	19,238	4,578	7,811	240	5,111	320	757
TI	31	Repair Allowance Deduction	TOTPLT	96,900	48,986	11,656	19,889	611	13,015	816	1,927
TI	32	FEDERAL TAXALBE DISTRIBUTION INCOME		149,891	75,117	8,913	38,887	1,277	22,061	150	3,487
TI	33	FEDERAL INCOME TAXES @ Tax Rate 21.00%		31,477	15,775	1,872	8,166	268	4,633	31	732
TI	34										
TI	35	PLUS:									
TI	36	DEFERRED FEDERAL INCOME TAXES									
TI	37	Federal Accelerated Depreciation (Over) Und	TOTPLT	(35,189)	(17,789)	(4,233)	(7,223)	(222)	(4,726)	(296)	(700)
TI	38	DEFERRED FEDERAL INCOME TAXES @ Tax Rate 21.00%		(7,390)	(3,736)	(889)	(1,517)	(47)	(993)	(62)	(147)
TI	39										
TI	40	LESS:									
TI	41	OTHER TAX ADJUSTMENTS									
TI	42	Electric Plant	TOTPLT	16	8	2	3	0	2	0	0
TI	43	Common Plant	SALWAGES	12	7	1	2	0	1	0	0
TI	44	Consolidated Income Tax Adjustment	EBT	0	0	0	0	0	0	0	0
TI	45	TOTAL DISTRIBUTION FEDERAL INCOME TAX EXPENSE		24,059	12,024	979	6,644	221	3,637	(31)	585
TI	46										
TI	47	TOTAL DISTRIBUTION INCOME TAX EXPENSE		34,406	17,181	1,212	9,669	323	5,240	(67)	847
TI	48										
TI	49										
TI	50										
TI	51	DEVELOPMENT OF INCOME TAXES CONTINUED									
TI	52										
TI	53	DEVELOPMENT OF PURCHASED POWER TAXES									
TI	54	PURCHASED POWER OPERATING REVENICALCULATED		653,769	418,108	109,879	92,584	862	31,629	0	708
TI	55	LESS:									
TI	56	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	610,818	390,640	102,660	86,502	805	29,551	0	661
TI	57	TAXES OTHER THAN INCOME TAXES	CALCULATED	38,572	24,668	6,483	5,462	51	1,866	0	42
TI	58	NET OPERATING INCOME BEFORE TAXES		4,379	2,800	736	620	6	212	0	5
TI	59	LESS:									
TI	60	INTEREST EXPENSE (Rate Base * 1.94% Weighted Cost of D		381	243	64	54	1	18	0	0
TI	61	BASE TAXABLE PURCHASED POWER INCOME		3,998	2,557	672	566	5	193	0	4
TI	62	LESS:									
TI	63	PA STATE PURCHASED PWR INCOME TAXES @ Tax Rate		399	255	67	57	1	19	0	0
TI	64	EQUALS:									
TI	65	FEDERAL PURCHASED PWR INCOME TAXES @ Tax Rate		756	483	127	107	1	37	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									

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	69	TRANSMISSION OPERATING REVENUES	CALCULATED	185,615	86,438	22,449	38,019	1,136	35,728	1,754	91
TI	70	LESS:									
TI	71	OPERATION & MAINTAINENCE EXPENSE	CALCULATED	172,218	80,200	20,829	35,275	1,054	33,149	1,628	84
TI	72	TAXES OTHER THAN INCOME TAXES	CALCULATED	10,951	5,100	1,324	2,243	67	2,108	104	5
TI	73	NET OPERATING INCOME BEFORE TAXES		2,445	1,139	296	501	15	471	23	1
TI	74	LESS:									
TI	75	INTEREST EXPENSE (Rate Base * 1.94% Weighted Cost of C		119	52	7	23	1	34	1	0
TI	76	BASE TAXABLE TRANSMISSION INCOME		2,326	1,087	288	478	14	436	22	1
TI	77	LESS:									
TI	78	PA STATE PURCHASED PWR INCOME TAXES @ Tax Rate		232	109	29	48	1	44	2	0
TI	79	EQUALS:									
TI	80	FEDERAL PURCHASED PWR INCOME TAXES @ Tax Rate		440	205	54	90	3	82	4	0
TI	81										
TI	82	TOTAL PA INCOME TAX EXPENSE		10,978	5,521	328	3,129	104	1,667	(34)	262
TI	83	TOTAL FEDERAL INCOME TAX EXPENSE		25,255	12,712	1,161	6,842	225	3,756	(27)	586
TI	84	TOTAL INCOME TAX EXPENSE		36,233	18,234	1,489	9,971	329	5,422	(61)	848
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	0.00886								
TI	93	FEDERAL TAX RATE - CURRENT	21.00%								
TI	94	PUC / OCA & SBA ASSESSMENT RATE	0.0036								
TI	95	EFFECTIVE TAX RATE	28.8921%								
TI	96	LPC RATE	0.004319								
TI	97	GROSS REVENUE CONVERSION FACTOR	1.507458								
TI	98	WEIGHTED COST OF DEBT	1.9395%								
TI	99										
TI	100										
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	1,543	819	195	299	11	187	12	21
SW	15	584-Underground Lines	OX_584	2,041	1,021	248	386	15	324	21	25
SW	16	586-Metering	OX_586	2,111	1,540	222	290	8	49	1	0

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	17	587-Customer Installations	OX_587	4,194	3,296	475	385	1	7	0	31
SW	18	588-Miscellaneous	OX_588	6,545	3,271	789	1,360	41	894	56	134
SW	19	Total Operation		16,433	9,947	1,928	2,719	77	1,461	90	211
SW	20	Maintenance									
SW	21	591-Structures	MX_591	1,232	466	140	248	11	337	21	8
SW	22	592-Station Equipment	MX_592	5,859	2,216	668	1,180	52	1,605	102	36
SW	23	593-Overhead Lines	MX_593	29,733	15,769	3,750	5,753	220	3,607	229	405
SW	24	594-Underground Lines	MX_594	14,345	7,178	1,743	2,714	106	2,280	145	179
SW	25	595-Transformers	MX_595	293	158	48	84	0	0	0	3
SW	26	596-Street Lighting	MX_596	99	0	0	0	0	0	0	99
SW	27	598-Miscellaneous	MX_598	3,616	1,808	436	751	23	494	31	74
SW	28	Total Maintenance		55,177	27,594	6,785	10,731	411	8,323	529	804
SW	29	TOTAL DISTRIBUTION		71,610	37,541	8,713	13,450	489	9,784	618	1,015
SW	30										
SW	31	CUSTOMER ACCOUNTS SAL & WAGES EXP									
SW	32	903-Customer Records and Collection Expen	CUSTREC	28,416	21,129	3,175	2,385	213	1,330	6	177
SW	33	905-Miscellaneous CA	CUSTCAM	918	721	104	84	0	1	0	7
SW	34	TOTAL CUSTOMER ACCOUNTS SAL & WAGES EXP		29,334	21,851	3,279	2,469	213	1,332	6	184
SW	35										
SW	36	CUSTOMER SERVICE SAL & WAGES EXP									
SW	37	908-Customer Assistance	CUSTASST	1,213	949	143	42	2	73	3	1
SW	38	909-Advertisement	CUSTADVT	0	0	0	0	0	0	0	0
SW	39	910-Miscellaneous CS	CUSTCSM	7	5	1	1	0	0	0	0
SW	40	TOTAL CUSTOMER SERVICE SAL & WAGES EXP		1,219	954	144	43	2	73	3	1
SW	41										
SW	42	SALES EXPENSE (ACCT 912&916)	OX_CS	537	420	63	21	1	30	1	1
SW	43										
SW	44	ADMINISTRATIVE & GENERAL SALARIES & SALWAGXAG		44,085	26,040	5,237	6,888	304	4,828	271	518
SW	45	TOT OPER & MAINTENANCE LABOR		146,785	86,806	17,436	22,870	1,009	16,047	899	1,719
SW	46										
SW	47										
SW	48										
SW	49										
SW	50										
AF	1	ALLOCATION FACTOR TABLE									
AF	2	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
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	8,141,078	3,547,555	512,386	1,546,608	72,427	2,356,885	99,550	5,668
AF	13										
AF	14	Demand Transmission (Revenue)	DTRANR	185,615	86,438	22,449	38,019	1,136	35,728	1,754	91

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	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	9,380,936	3,547,555	1,069,010	1,889,922	83,086	2,569,692	163,341	58,330
AF	22	Demand Distribution Primary Overhead Lines	DDISTPOL	6,647,903	3,547,555	1,069,010	1,889,922	83,086	0	0	58,330
AF	23	Demand Distribution Primary Underground Lines	DDISTPUL	6,647,903	3,547,555	1,069,010	1,889,922	83,086	0	0	58,330
AF	24										
AF	25	Demand Distribution Secondary Overhead Lines	DDISTSOL	6,564,817	3,547,555	1,069,010	1,889,922	0	0	0	58,330
AF	26	Demand Distribution Secondary Underground Lines	DDISTSUL	6,564,817	3,547,555	1,069,010	1,889,922	0	0	0	58,330
AF	27	Demand Distribution Overhead Line Transformer	DDISTSOT	6,564,817	3,547,555	1,069,010	1,889,922	0	0	0	58,330
AF	28	Demand Distribution Underground Line Transformer	DDISTSUT	6,564,817	3,547,555	1,069,010	1,889,922	0	0	0	58,330
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										
AF	51	ALLOCATION FACTOR TABLE CONTINUED									
AF	52	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AF	53										
AF	54	<u>ENERGY</u>									
AF	55	Energy Revenue at pro-forma adjusted level	ENERGY1	653,769	418,108	109,879	92,584	862	31,629	0	708
AF	56	Energy @ Meter MWh Sales)	ENERGY2	37,430,876	10,518,755	2,721,100	8,068,875	405,542	14,887,392	625,635	203,577
AF	57										
AF	58										
AF	59										
AF	60										
AF	61										
AF	62										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	63										
AF	64										
AF	65	CUSTOMER									
AF	66	364 & 365 - Cust. Dist. Secondary OH Lines (NCDISTSOL		6,564,817	3,547,555	1,069,010	1,889,922	0	0	0	58,330
AF	67	366 & 367 - Cust. Dist. Secondary UG Lines (NCDISTSUL		6,564,817	3,547,555	1,069,010	1,889,922	0	0	0	58,330
AF	66	364 & 366 - Cust. Dist. Secondary Poles, Tower CDISTSOLC		1,690,712	1,300,575	187,297	151,768	0	0	0	51,073
AF	67	365 & 367 - Cust. Dist. Secondary Conductors CDISTSULC		1,690,712	1,300,575	187,297	151,768	0	0	0	51,073
AF	68				231	33	44	1	7	0	0
AF	69	369-Services	CSERVICE	5,159,430	2,885,140	415,492	1,821,461	5,401	31,936	0	0
AF	70	370-Meters	CMETERS	316,854	231,254	33,303	43,557	1,249	7,384	108	0
AF	71	371-Installation on Customer Premises	CUSTPREM	1,690,712	1,300,575	187,297	151,768	0	0	0	51,073
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	0.3342	0.0758	0.5273	0.0028	0.0598	0.0000	0.0000
AF	75										
AF	76										
AF	77	903-Customer Records and Collections	CUSTREC	1.0000	0.7436	0.1117	0.0839	0.0075	0.0468	0.0002	0.0062
AF	78	905-Miscellaneous Customer Accounts	CUSTCAM	1,655,077	1,300,575	187,297	151,768	450	2,661	39	12,288
AF	79	908-Customer Assistance	CUSTASST	1.0000	0.7824	0.1178	0.0346	0.0017	0.0601	0.0025	0.0009
AF	80	909-Informational and Instructional Advertising	CUSTADVT	1,655,077	1,300,575	187,297	151,768	450	2,661	39	12,288
AF	81	910-Miscellaneous Customer Service	CUSTCSM	1,655,077	1,300,575	187,297	151,768	450	2,661	39	12,288
AF	82	916-Miscellaneous Sales Expense	CUSTSALES	1,655,077	1,300,575	187,297	151,768	450	2,661	39	12,288
AF	83										
AF	84	Number of Bills	CUSTBILLS	19,860,923	15,606,895	2,247,564	1,821,211	5,400	31,932	465	147,456
AF	85	Number of Customers	CUST	1,655,077	1,300,575	187,297	151,768	450	2,661	39	12,288
AF	86	Number of Residential Customers	CUSTRES	1,487,872	1,300,575	187,297	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										
AF	101	ALLOCATION FACTOR TABLE CONTINUED									
AF	102	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	103										
AF	104	Plant Related									
AF	105	Intangible Plant	INTPLT	175,650	107,054	19,880	30,610	910	14,501	818	1,877
AF	106	Transmission Plant in Service	TRANPLT	0	0	0	0	0	0	0	0
AF	107	Distribution Plant in Service	DISTPLT	6,781,042	3,389,420	817,306	1,409,010	42,798	925,789	58,280	138,437
AF	108	General Plant in Service	GENLPLT	236,936	140,120	28,145	36,917	1,628	25,902	1,451	2,774
AF	109	Total Electric Plant In Service	TOTPLT	7,193,628	3,636,594	865,331	1,476,537	45,337	966,192	60,550	143,088
AF	110										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	111	Distribution Plant Excl Asset Retirement	DISPLTXAR	6,779,149	3,388,474	817,078	1,408,616	42,786	925,531	58,264	138,399
AF	112	Total Transmission and Distribution Plant	TDPLT	6,781,042	3,389,420	817,306	1,409,010	42,798	925,789	58,280	138,437
AF	113	Total Distribution and General Plant	DGPLT	7,017,978	3,529,540	845,451	1,445,926	44,427	951,691	59,732	141,211
AF	114	Rate Base	RATEBASE	4,846,186	2,514,903	588,432	948,146	31,599	645,266	39,406	78,435
AF	115										
AF	116	Account 360	PLT_360	42,884	16,217	4,887	8,640	380	11,747	747	267
AF	117	Account 361	PLT_361	139,261	52,664	15,870	28,056	1,233	38,147	2,425	866
AF	118	Account 362	PLT_362	1,163,133	439,858	132,546	234,330	10,302	318,614	20,253	7,232
AF	119	Account 364	PLT_364	754,022	399,895	95,111	145,891	5,586	91,466	5,814	10,259
AF	120	Account 365	PLT_365	1,341,927	711,690	169,269	259,641	9,941	162,781	10,347	18,259
AF	121	Account 366	PLT_366	464,223	232,300	56,411	87,818	3,418	73,794	4,691	5,791
AF	122	Account 367	PLT_367	1,372,757	686,937	166,814	259,688	10,106	218,216	13,871	17,126
AF	123	Account 368	PLT_368	634,209	342,720	103,274	182,580	0	0	0	5,635
AF	124	Account 369	PLT_369	433,534	242,431	34,913	153,053	454	2,684	0	0
AF	125	Account 370	PLT_370	346,878	253,168	36,459	47,684	1,367	8,083	118	0
AF	126	Account 371	PLT_371	13,772	10,594	1,526	1,236	0	0	0	416
AF	127	Account 373	PLT_373	72,548	0	0	0	0	0	0	72,548
AF	128	Distribution Overhead Plant in Service	OHDIST	2,095,949	1,111,585	264,380	405,532	15,527	254,246	16,161	28,518
AF	129	Distribution Underground Plant in Service	UGDIST	1,836,980	919,238	223,225	347,506	13,524	292,010	18,561	22,917
AF	130	Accounts 360 & 361	PLT_3601	182,145	68,881	20,756	36,696	1,613	49,894	3,172	1,133
AF	131	Accounts 371 & 373	PLT_3713	86,320	10,594	1,526	1,236	0	0	0	72,964
AF	132										
AF	133	Residential	DPLTRES	2,030,823	2,030,823	0	0	0	0	0	0
AF	134	Residential Heating	DPLTRH	487,605	0	487,605	0	0	0	0	0
AF	135	General Service	DPLTGS	753,038	0	0	753,038	0	0	0	0
AF	136	Primary Distribution	DPLTPRID	29,051	0	0	0	29,051	0	0	0
AF	137	High Tension	DPLTHT	546,256	0	0	0	0	546,256	0	0
AF	138	Electric Propulsion	DPLTEP	34,722	0	0	0	0	0	34,722	0
AF	139	Lighting	DPLTLUST	51,435	0	0	0	0	0	0	51,435
AF	140										
AF	141										
AF	142										
AF	143										
AF	144										
AF	145										
AF	146										
AF	147										
AF	148										
AF	149										
AF	150										
AF	151	ALLOCATION FACTOR TABLE CONTINUED									
AF	152	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AF	153										
AF	154	<u>Production Expense Related</u>									
AF	155	Account 555	OX_555	610,818	390,640	102,660	86,502	805	29,551	0	661
AF	156	O&M Expense Production Other	OX_PROD	610,818	390,640	102,660	86,502	805	29,551	0	661
AF	157	Salaries and Wages Production Operation	SALWAGPO	0	0	0	0	0	0	0	0
AF	158										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	159										
AF	160	<u>Transmission Expense Related</u>									
AF	161	Transmission Operation Expense	OX_TRAN	172,218	80,200	20,829	35,275	1,054	33,149	1,628	84
AF	162	Transmission Maintenance Expense	MX_TRAN	0	0	0	0	0	0	0	0
AF	163	Transmission Salaries & Wages Accounts 511 SALWAGTO		0	0	0	0	0	0	0	0
AF	164	Transmission Salaries & Wages Accounts 569 SALWAGTM		0	0	0	0	0	0	0	0
AF	165										
AF	166										
AF	167	<u>Distribution Expense Related</u>									
AF	168	Account 580	OX_580	394	238	46	65	2	35	2	5
AF	169	Account 581	OX_581	46	23	6	10	0	6	0	1
AF	170	Account 582	OX_582	3,764	1,423	429	758	33	1,031	66	23
AF	171	Account 583	OX_583	8,321	4,413	1,050	1,610	62	1,009	64	113
AF	172	Account 584	OX_584	7,521	3,764	914	1,423	55	1,196	76	94
AF	173	Account 585	OX_585	0	0	0	0	0	0	0	0
AF	174	Account 586	OX_586	10,978	8,012	1,154	1,509	43	256	4	0
AF	175	Account 587	OX_587	8,643	6,792	978	793	2	14	0	64
AF	176	Account 588	OX_588	52,563	26,273	6,335	10,922	332	7,176	452	1,073
AF	177	Account 589	OX_589	197	98	24	41	1	27	2	4
AF	178	Account 591	MX_591	7,342	2,776	837	1,479	65	2,011	128	46
AF	179	Account 592	MX_592	19,136	7,237	2,181	3,855	169	5,242	333	119
AF	180	Account 593	MX_593	122,100	64,756	15,401	23,624	905	14,811	941	1,661
AF	181	Account 594	MX_594	34,939	17,484	4,246	6,610	257	5,554	353	436
AF	182	Account 595	MX_595	1,624	878	264	468	0	0	0	14
AF	183	Account 596	MX_596	1,830	0	0	0	0	0	0	1,830
AF	184	Account 597	MX_597	0	0	0	0	0	0	0	0
AF	185	Account 598	MX_598	18,834	9,414	2,270	3,913	119	2,571	162	384
AF	186	O&M Accounts 581-589	OX_DIST	92,033	50,798	10,889	17,065	529	10,715	663	1,373
AF	187	O&M Accounts 591-598	MX_DIST	205,805	102,544	25,199	39,949	1,515	30,190	1,917	4,491
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										
AF	201	<u>ALLOCATION FACTOR TABLE CONTINUED</u>									
AF	202	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AF	203										
AF	204	<u>Customer Distribution Expense Related</u>									
AF	205	Account 902	OX_902	572	417	60	79	2	13	0	0
AF	206	Account 903	OX_903	71,133	52,892	7,949	5,970	533	3,330	14	444

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	207	Account 904	OX_904	36,723	26,801	6,075	2,997	38	806	0	5
AF	208	O&M Accounts 902-905	OX_CA	116,985	86,835	15,053	9,831	576	4,163	15	512
AF	209										
AF	210	Account908	OX_908	11,028	8,627	1,299	381	19	663	28	10
AF	211	Account909	OX_909	885	696	100	81	0	1	0	7
AF	212	Account910	OX_910	149	117	17	14	0	0	0	1
AF	213	O&M Accounts 908-910	OX_CS	12,062	9,441	1,417	476	19	665	28	17
AF	214	Accounts 901-910	X_CACS	129,047	96,276	16,469	10,307	595	4,828	43	529
AF	215										
AF	216	Total O&M less Purchased Power	OMXPP	791,152	443,116	96,423	132,709	4,984	99,805	5,414	8,701
AF	217	Total O&M less PP less Payroll less Pension	OMXPPPP	611,750	337,021	75,113	104,756	3,751	80,193	4,315	6,600
AF	218										
AF	219	Salaries and Wages Expense Related									
AF	220	Salaries & Wages Accounts 581-589	SALWAGDO	16,433	9,947	1,928	2,719	77	1,461	90	211
AF	221	Salaries & Wages Accounts 591-598	SALWAGDM	55,177	27,594	6,785	10,731	411	8,323	529	804
AF	222	Salaries & Wages Accounts 902-905	SALWAGCA	29,334	21,851	3,279	2,469	213	1,332	6	184
AF	223	Salaries & Wages Accounts 908-910	SALWAGCS	1,219	954	144	43	2	73	3	1
AF	224	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	102,164	60,346	12,136	15,962	704	11,189	627	1,200
AF	225	Total Salaries and Wages Expense	SALWAGES	146,785	86,806	17,436	22,870	1,009	16,047	899	1,719
AF	226										
AF	227	Base Taxable Income	EBT	218,695	109,826	16,177	53,911	1,747	31,516	606	4,912
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										
AF	251	REVENUES AND BILLING DETERMINANTS									
AF	252										
AF	253	Base Rate Sales Revenue	SALESREV	1,224,574	681,075	136,434	224,851	8,178	146,754	7,207	20,075
AF	254										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	255	Residential	SREVRES	681,075	681,075	0	0	0	0	0	0
AF	256	Residential Heating	SREVRH	136,434	0	136,434	0	0	0	0	0
AF	257	General Service	SREVGS	224,851	0	0	224,851	0	0	0	0
AF	258	Primary Distribution	SREVPRID	8,178	0	0	0	8,178	0	0	0
AF	259	High Tension	SREVHT	146,754	0	0	0	0	146,754	0	0
AF	260	Electric Propulsion	SREVPEP	7,207	0	0	0	0	0	7,207	0
AF	261	Lighting	SREVLCAST	20,075	0	0	0	0	0	0	20,075
AF	262										
AF	263										
AF	264										
AF	265										
AF	266	Claimed Rate Sales Revenue	CLAIMREV	2,206,473	1,263,699	297,033	371,204	10,793	230,695	11,396	21,653
AF	267										
AF	268	Capital Stock	CAPSTOCK	4,700,051	2,450,147	581,182	923,870	28,065	598,444	35,973	82,370
AF	269										
AF	270										
AF	271										
AF	272	<u>PRESENT REVENUES/EXPENSES FROM SALES INPUT</u>									
AF	273										
AF	274	Total Sales of Electricity Revenues		1,220,714	679,991	136,154	224,019	8,136	145,219	7,142	20,054
AF	275	Sales of Electricity Revenues - Distribution		1,224,574	681,075	136,434	224,851	8,178	146,754	7,207	20,075
AF	276	Sales of Electricity Revenues - Nuclear Decommissioning		(3,860)	(1,085)	(281)	(832)	(42)	(1,535)	(65)	(21)
AF	277										
AF	278										
AF	279										
AF	280	Sales of Electricity Revenues - Transmission		185,615	86,438	22,449	38,019	1,136	35,728	1,754	91
AF	281										
AF	282										
AF	283	<u>BILLING DETERMINATE INPUTS</u>									
AF	284	Number of Customer Bills	CALCULATED	19,860,923	15,606,895	2,247,564	1,821,211	5,400	31,932	465	147,456
AF	285	Annual MWh Sales @ Meter	CALCULATED	37,430,876	10,518,755	2,721,100	8,068,875	405,542	14,887,392	625,635	203,577
AF	286	Annual MW - Billed		63,105	0	0	26,760	1,043	33,557	1,746	0
AF	287										
AF	288										
AF	289	<u>RATE OF RETURN</u>									
AF	290	Rate of Return (Equalized)	CALCULATED	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%
AF	291										
AF	292										
AF	293										
AF	294										
AF	295										
AF	296										
AF	297										
AF	298										
AF	299										
AF	300										
AP	1	<u>ALLOCATION PROPORTIONS TABLE</u>									
AP	2	<u>EXTERNALLY DEVELOPED ALLOCATION F</u>									

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	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	0.43576	0.06294	0.18998	0.00890	0.28951	0.01223	0.00070
AP	13										
AP	14	Demand Transmission (Revenue)	DTRANR	1.00000	0.46569	0.12094	0.20483	0.00612	0.19248	0.00945	0.00049
AP	15										
AP	16										
AP	17										
AP	18										
AP	19										
AP	20	<u>DEMAND - DISTRIBUTION RELATED (Non-C</u>									
AP	21	Demand Distribution Primary High Tension	DDISPHT	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	22	Demand Distribution Primary Overhead Lines	DDISTPOL	1.00000	0.53364	0.16080	0.28429	0.01250	0.00000	0.00000	0.00877
AP	23	Demand Distribution Primary Underground Line	DDISTPUL	1.00000	0.53364	0.16080	0.28429	0.01250	0.00000	0.00000	0.00877
AP	24										
AP	25	Demand Distribution Secondary Overhead Line	DDISTSOL	1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
AP	26	Demand Distribution Secondary Underground	DDISTSUL	1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
AP	27	Demand Distribution Overhead Line Transform	DDISTSOT	1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
AP	28	Demand Distribution Undergrnd Line Transform	DDISTSUT	1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
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, 2019

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	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AP	53										
AP	54	<u>ENERGY</u>									
AP	55	Energy Revenue at pro-forma adjusted level	ENERGY1	1.00000	0.63953	0.16807	0.14162	0.00132	0.04838	0.00000	0.00108
AP	56	Energy @ Meter MWh Sales)	ENERGY2	1.00000	0.28102	0.07270	0.21557	0.01083	0.39773	0.01671	0.00544
AP	57										
AP	58										
AP	59										
AP	60										
AP	61										
AP	62										
AP	63										
AP	64										
AP	65	<u>CUSTOMER</u>									
AP	66	364 & 365 - Cust. Dist. Secondary OH Lines (NCDISTSOL		1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
AP	67	366 & 367 - Cust. Dist. Secondary UG Lines (NCDISTSUL		1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
AP	66	364 & 366 - Cust. Dist. Secondary Poles, TowerCDISTSOLC		1.00000	0.76925	0.11078	0.08977	0.00000	0.00000	0.00000	0.03021
AP	67	365 & 367 - Cust. Dist. Secondary Conductors CDISTSULC		1.00000	0.76925	0.11078	0.08977	0.00000	0.00000	0.00000	0.03021
AP	68										
AP	69	369-Services	CSERVICE	1.00000	0.55920	0.08053	0.35304	0.00105	0.00619	0.00000	0.00000
AP	70	370-Meters	CMETERS	1.00000	0.72985	0.10511	0.13747	0.00394	0.02330	0.00034	0.00000
AP	71	371-Installation on Customer Premises	CUSTPREM	1.00000	0.76925	0.11078	0.08977	0.00000	0.00000	0.00000	0.03021
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	0.33424	0.07577	0.52732	0.00284	0.05984	0.00000	0.00000
AP	75										
AP	76										
AP	77	903-Customer Records and Collections	CUSTREC	1.00000	0.74357	0.11175	0.08393	0.00749	0.04681	0.00020	0.00624
AP	78	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	79	908-Customer Assistance	CUSTASST	1.00000	0.78236	0.11784	0.03457	0.00171	0.06012	0.00253	0.00087
AP	80	909-Informational and Instructional Advertising	CUSTADVT	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	81	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	82	916-Miscellaneous Sales Expense	CUSTSALES	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	83										
AP	84	Number of Bills	CUSTBILLS	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	85	Number of Customers	CUST	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	86	Number of Residential Customers	CUSTRES	1.00000	0.87412	0.12588	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										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	99										
AP	100										
AP	101	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	102	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AP	103										
AP	104	<u>Plant Related</u>									
AP	105	Intangible Plant	INTPLT	1.00000	0.60947	0.11318	0.17427	0.00518	0.08256	0.00466	0.01068
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	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	108	General Plant in Service	GENLPLT	1.00000	0.59138	0.11879	0.15581	0.00687	0.10932	0.00612	0.01171
AP	109	Total Electric Plant In Service	TOTPLT	1.00000	0.50553	0.12029	0.20526	0.00630	0.13431	0.00842	0.01989
AP	110										
AP	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	1.00000	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	112	Total Transmission and Distribution Plant	TDPLT	1.00000	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	113	Total Distribution and General Plant	DGPLT	1.00000	0.50293	0.12047	0.20603	0.00633	0.13561	0.00851	0.02012
AP	114	Rate Base	RATEBASE	1.00000	0.51894	0.12142	0.19565	0.00652	0.13315	0.00813	0.01618
AP	115										
AP	116	Account 360	PLT_360	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	117	Account 361	PLT_361	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	118	Account 362	PLT_362	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	119	Account 364	PLT_364	1.00000	0.53035	0.12614	0.19348	0.00741	0.12130	0.00771	0.01361
AP	120	Account 365	PLT_365	1.00000	0.53035	0.12614	0.19348	0.00741	0.12130	0.00771	0.01361
AP	121	Account 366	PLT_366	1.00000	0.50041	0.12152	0.18917	0.00736	0.15896	0.01010	0.01248
AP	122	Account 367	PLT_367	1.00000	0.50041	0.12152	0.18917	0.00736	0.15896	0.01010	0.01248
AP	123	Account 368	PLT_368	1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
AP	124	Account 369	PLT_369	1.00000	0.55920	0.08053	0.35304	0.00105	0.00619	0.00000	0.00000
AP	125	Account 370	PLT_370	1.00000	0.72985	0.10511	0.13747	0.00394	0.02330	0.00034	0.00000
AP	126	Account 371	PLT_371	1.00000	0.76925	0.11078	0.08977	0.00000	0.00000	0.00000	0.03021
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	0.53035	0.12614	0.19348	0.00741	0.12130	0.00771	0.01361
AP	129	Distribution Underground Plant in Service	UGDIST	1.00000	0.50041	0.12152	0.18917	0.00736	0.15896	0.01010	0.01248
AP	130	Accounts 360 & 361	PLT_3601	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	131	Accounts 371 & 373	PLT_3713	1.00000	0.12273	0.01767	0.01432	0.00000	0.00000	0.00000	0.84527
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										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	147										
AP	148										
AP	149										
AP	150										
AP	151	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	152	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AP	153										
AP	154	<u>Production Expense Related</u>									
AP	155	Account 555	OX_555	1.00000	0.63953	0.16807	0.14162	0.00132	0.04838	0.00000	0.00108
AP	156	O&M Expense Production Other	OX_PROD	1.00000	0.63953	0.16807	0.14162	0.00132	0.04838	0.00000	0.00108
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	<u>Transmission Expense Related</u>									
AP	161	Transmission Operation Expense	OX_TRAN	1.00000	0.46569	0.12094	0.20483	0.00612	0.19248	0.00945	0.00049
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	SALWAGTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	164	Transmission Salaries & Wages Accounts 569	SALWAGTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	165										
AP	166										
AP	167	<u>Distribution Expense Related</u>									
AP	168	Account 580	OX_580	1.00000	0.60529	0.11732	0.16547	0.00470	0.08891	0.00545	0.01285
AP	169	Account 581	OX_581	1.00000	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	170	Account 582	OX_582	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	171	Account 583	OX_583	1.00000	0.53035	0.12614	0.19348	0.00741	0.12130	0.00771	0.01361
AP	172	Account 584	OX_584	1.00000	0.50041	0.12152	0.18917	0.00736	0.15896	0.01010	0.01248
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	0.72985	0.10511	0.13747	0.00394	0.02330	0.00034	0.00000
AP	175	Account 587	OX_587	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	176	Account 588	OX_588	1.00000	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	177	Account 589	OX_589	1.00000	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	178	Account 591	MX_591	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	179	Account 592	MX_592	1.00000	0.37817	0.11396	0.20146	0.00886	0.27393	0.01741	0.00622
AP	180	Account 593	MX_593	1.00000	0.53035	0.12614	0.19348	0.00741	0.12130	0.00771	0.01361
AP	181	Account 594	MX_594	1.00000	0.50041	0.12152	0.18917	0.00736	0.15896	0.01010	0.01248
AP	182	Account 595	MX_595	1.00000	0.54039	0.16284	0.28789	0.00000	0.00000	0.00000	0.00889
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	0.49984	0.12053	0.20779	0.00631	0.13653	0.00859	0.02042
AP	186	O&M Accounts 581-589	OX_DIST	1.00000	0.55196	0.11832	0.18542	0.00575	0.11643	0.00721	0.01492
AP	187	O&M Accounts 591-598	MX_DIST	1.00000	0.49826	0.12244	0.19411	0.00736	0.14669	0.00932	0.02182
AP	188										
AP	189										
AP	190										
AP	191										
AP	192										
AP	193										
AP	194										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	195										
AP	196										
AP	197										
AP	198										
AP	199										
AP	200										
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	0.72985	0.10511	0.13747	0.00394	0.02330	0.00034	0.00000
AP	206	Account 903	OX_903	1.00000	0.74357	0.11175	0.08393	0.00749	0.04681	0.00020	0.00624
AP	207	Account 904	OX_904	1.00000	0.72983	0.16544	0.08162	0.00104	0.02194	0.00000	0.00012
AP	208	O&M Accounts 902-905	OX_CA	1.00000	0.74228	0.12867	0.08403	0.00492	0.03558	0.00013	0.00438
AP	209										
AP	210	Account908	OX_908	1.00000	0.78236	0.11784	0.03457	0.00171	0.06012	0.00253	0.00087
AP	211	Account909	OX_909	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	212	Account910	OX_910	1.00000	0.78581	0.11317	0.09170	0.00027	0.00161	0.00002	0.00742
AP	213	O&M Accounts 908-910	OX_CS	1.00000	0.78265	0.11744	0.03947	0.00158	0.05510	0.00231	0.00143
AP	214	Accounts 901-910	X_CACS	1.00000	0.74605	0.12762	0.07987	0.00461	0.03741	0.00033	0.00410
AP	215										
AP	216	Total O&M less Purchased Power	OMXPP	1.00000	0.56009	0.12188	0.16774	0.00630	0.12615	0.00684	0.01100
AP	217	Total O&M less PP less Payroll less Pension	OMXPPPP	1.00000	0.55091	0.12278	0.17124	0.00613	0.13109	0.00705	0.01079
AP	218										
AP	219	Salaries and Wages Expense Related									
AP	220	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.60529	0.11732	0.16547	0.00470	0.08891	0.00545	0.01285
AP	221	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.50011	0.12297	0.19448	0.00746	0.15084	0.00958	0.01456
AP	222	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.74489	0.11179	0.08417	0.00727	0.04540	0.00020	0.00628
AP	223	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.78238	0.11781	0.03488	0.00170	0.05981	0.00251	0.00091
AP	224	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.59068	0.11879	0.15624	0.00689	0.10952	0.00614	0.01175
AP	225	Total Salaries and Wages Expense	SALWAGES	1.00000	0.59138	0.11879	0.15581	0.00687	0.10932	0.00612	0.01171
AP	226										
AP	227	Base Taxable Income	EBT	1.00000	0.50219	0.07397	0.24651	0.00799	0.14411	0.00277	0.02246
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										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	243										
AP	244										
AP	245										
AP	246										
AP	247										
AP	248										
AP	249										
AP	250										
AP	251	REVENUES AND BILLING DETERMINANTS									
AP	252										
AP	253	Base Rate Sales Revenue	SALESREV	1.00000	0.55617	0.11141	0.18362	0.00668	0.11984	0.00588	0.01639
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	SREVPEP	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										
AP	264										
AP	265										
AP	266	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.57272	0.13462	0.16823	0.00489	0.10455	0.00516	0.00981
AP	267										
AP	268	Capital Stock	CAPSTOCK	1.00000	0.52130	0.12365	0.19657	0.00597	0.12733	0.00765	0.01753
AP	269										
AP	270										
AP	271										
AP	272	<u>PRESENT REVENUES/EXPENSES FROM S.</u>									
AP	273										
AP	274	Total Sales of Electricity Revenues		1.00000	0.55704	0.11154	0.18351	0.00667	0.11896	0.00585	0.01643
AP	275	Sales of Electricity Revenues - Distribution		1.00000	0.55617	0.11141	0.18362	0.00668	0.11984	0.00588	0.01639
AP	276	Sales of Electricity Revenues - Nuclear Decom		1.00000	0.28102	0.07270	0.21557	0.01083	0.39773	0.01671	0.00544
AP	277										
AP	278										
AP	279										
AP	280	Sales of Electricity Revenues - Transmission		1.00000	0.46569	0.12094	0.20483	0.00612	0.19248	0.00945	0.00049
AP	281										
AP	282										
AP	283										
AP	284										
AP	285										
AP	286										
AP	287										
AP	288										
AP	289										
AP	290										

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	291										
AP	292										
AP	293										
AP	294										
AP	295										
AP	296										
AP	297										
AP	298										
AP	299										
AP	300										
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	67,155,611	67,155,611	0	0	0	0	0	0
ADA	6	Residential Heating	SREVRH	15,223,148	0	15,223,148	0	0	0	0	0
ADA	7	General Service	SREVGS	7,510,106	0	0	7,510,106	0	0	0	0
ADA	8	Primary Distribution	SREVPRID	95,948	0	0	0	95,948	0	0	0
ADA	9	High Tension	SREVHT	2,018,968	0	0	0	0	2,018,968	0	0
ADA	10	Electric Propulsion	SREVPEP	0	0	0	0	0	0	0	0
ADA	11	Lighting	SREVLFCUST	11,428	0	0	0	0	0	0	11,428
ADA	12										
ADA	13										
ADA	14	Total Write-Offs	EXP_904	92,015,208	67,155,611	15,223,148	7,510,106	95,948	2,018,968	0	11,428
ADA	15										
ADA	16	Total Write-Offs	EXP_904	1.00000	0.72983	0.16544	0.08162	0.00104	0.02194	0.00000	0.00012
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	2,030,823	2,030,823	0	0	0	0	0	0
ADA	24	Residential Heating	DPLTRH	487,605	0	487,605	0	0	0	0	0
ADA	25	General Service	DPLTGS	753,038	0	0	753,038	0	0	0	0
ADA	26	Primary Distribution	DPLTPRID	29,051	0	0	0	29,051	0	0	0
ADA	27	High Tension	DPLTHT	546,256	0	0	0	0	546,256	0	0
ADA	28	Electric Propulsion	DPLTEP	34,722	0	0	0	0	0	34,722	0
ADA	29	Lighting	DPLTLCUST	51,435	0	0	0	0	0	0	51,435
ADA	30										
ADA	31										
ADA	32	Customer Advances for Construction	CUSTADV	3,932,929	2,030,823	487,605	753,038	29,051	546,256	34,722	51,435
ADA	33										
ADA	34	Customer Advances for Construction	CUSTADV	1.00000	0.51636	0.12398	0.19147	0.00739	0.13889	0.00883	0.01308
ADA	35										
ADA	36										
ADA	37	Purchase of Receivables									
ADA	38	Residential	SREVRES	337,427	337,427	0	0	0	0	0	0

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2019

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	39	Residential Heating	SREVRH	87,289	0	87,289	0	0	0	0	0	
ADA	40	General Service	SREVGS	336,728	0	0	336,728	0	0	0	0	
ADA	41	Primary Distribution	SREVPRID	7,805	0	0	0	7,805	0	0	0	
ADA	42	High Tension	SREVHT	286,508	0	0	0	0	286,508	0	0	
ADA	43	Electric Propulsion	SREVPEP	0	0	0	0	0	0	0	0	
ADA	44	Lighting	SREVLCAST	6,987	0	0	0	0	0	0	6,987	
ADA	45											
ADA	46											
ADA	47	Total POR	POR	1,062,743	337,427	87,289	336,728	7,805	286,508	0	6,987	
ADA	48											
ADA	49	Total POR	POR	1.00000	0.31751	0.08214	0.31685	0.00734	0.26959	0.00000	0.00657	
ADA	50											
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	SREVPEP	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											

PECO Energy Company
Electric Class Cost of Service Study (\$000)
For Future Test Year Ended December 31, 2019

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	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											
RRW	1	DISTRIBUTION REVENUE REQUIREMENTS										
RRW	2											
RRW	3	PRESENT RATES										
RRW	4	-----										
RRW	5	RATE BASE		4,820,415	2,499,673	584,746	944,200	31,518	642,538	39,330	78,409	
RRW	6	NET OPER INC (PRESENT RATES)		277,780	141,126	26,306	62,554	2,035	38,737	1,436	5,586	
RRW	7	RATE OF RETURN (PRES RATES)		5.76%	5.65%	4.50%	6.63%	6.46%	6.03%	3.65%	7.12%	
RRW	8	RELATIVE RATE OF RETURN		1.00	0.98	0.78	1.15	1.12	1.05	0.63	1.24	
RRW	9	SALES REVENUE (PRE RATES)		1,224,574	681,075	136,434	224,851	8,178	146,754	7,207	20,075	
RRW	10	REVENUE PRES RATES \$/KWH		\$0.0327	\$0.0647	\$0.0501	\$0.0279	\$0.0202	\$0.0099	\$0.0115	\$0.0986	
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$61.66	\$43.64	\$60.70	\$123.46	\$1,514.47	\$4,595.83	\$15,497.94	\$136.14	
RRW	12	SALES REV REQUIRED \$/KW		\$19.41	\$0.00	\$0.00	\$8.40	\$7.84	\$4.37	\$4.13	\$0.00	
RRW	13											
RRW	14	CLAIMED RATE OF RETURN										
RRW	15	-----										
RRW	16	CLAIMED RATE OF RETURN		7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	
RRW	17	RETURN REQ FOR CLAIMED ROR		375,309	194,620	45,527	73,514	2,454	50,027	3,062	6,105	
RRW	18	SALES REVENUE REQ CLAIMED ROR - Distribution		1,371,557	761,694	165,404	241,366	8,809	163,769	9,658	20,858	
RRW	19	REVENUE DEFICIENCY SALES REV		146,983	80,619	28,969	16,515	631	17,015	2,452	782	
RRW	20	PERCENT INCREASE REQUIRED		12.00%	11.84%	21.23%	7.34%	7.72%	11.59%	34.02%	3.90%	
RRW	21	ANNUAL BOOKED KWH SALES		37,430,876	10,518,755	2,721,100	8,068,875	405,542	14,887,392	625,635	203,577	
RRW	22	SALES REV REQUIRED \$/KWH		\$0.0366	\$0.0724	\$0.0608	\$0.0299	\$0.0217	\$0.0110	\$0.0154	\$0.1025	
RRW	23	REVENUE DEFICIENCY \$/KWH		\$0.0039	\$0.0077	\$0.0106	\$0.0020	\$0.0016	\$0.0011	\$0.0039	\$0.0038	
RRW	24	SALES REVENUE REQ CLAIMED ROR - Energy		651,236	416,488	109,453	92,225	858	31,506	0	705	
RRW	25	SALES REVENUE REQ CLAIMED ROR - Transmission		183,679	85,517	22,177	37,613	1,126	35,420	1,738	90	
RRW	26											
RRW	27											
RRW	28											
RRW	29											
RRW	30											
RRW	31											
RRW	32											
RRW	33											
RRW	34											

PECO Energy Company
 Electric Class Cost of Service Study (\$000)
 For Future Test Year Ended December 31, 2019

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	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										