

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
S	1	SUMMARY AT PRESENT RATES									
S	2										
S	3	DEVELOPMENT OF RETURN EXCLUDING PURCHASED GAS									
S	4	OPERATING REVENUE									
S	5	Sales of Gas Revenue - Base	SCH RBC, LN 54	361,541	192,505	6,278	162,758	611	13,191	178,704	1,295
S	6	Other Operating Revenue	SCH RBC, LN 64	1,528	802	14	712	1	30	770	3
S	7	TOTAL OPERATING REVENUE		363,069	193,308	6,292	163,470	612	13,221	179,474	1,298
S	8										
S	9	OPERATING EXPENSES									
S	10	Operation and Maintenance Expense Excl Pur Gas	SCH E, LN 99	144,391	67,547	1,006	75,837	458	8,188	58,902	954
S	11	Depreciation and Amortization Expense	SCH D, LN 42	88,958	45,184	2,812	40,962	201	2,473	42,510	0
S	12	Taxes Other Than Income Taxes-General	SCH TO, LN 10	7,545	4,121	54	3,370	34	322	3,765	53
S	13	Taxes Other Than Income Taxes-Distribution GRT	SCH TO, LN 18	0	0	0	0	0	0	0	0
S	14	Income Taxes	SCH TI, LN 61	18,770	9,249	(386)	9,907	167	420	8,661	(59)
S	15	TOTAL OPERATING EXPENSES		222,125	107,604	4,258	110,263	526	10,563	96,515	1,065
S	16										
S	17	OPERATING INCOME (RETURN)		140,945	85,704	2,033	53,207	87	2,658	82,959	233
S	18										
S	19	DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS									
S	20	Gas Plant in Service	SCH RBP, LN 65	3,537,670	2,013,912	0	1,523,758	15,799	75,285	1,922,828	0
S	21	Less: Accumulated Depreciation	SCH RBD, LN 37	893,447	468,182	0	425,266	13,370	32,663	422,148	0
S	22	Plus: Rate Base Additions Excl Purchased Gas	SCH RBO, LN 13	167,673	72,001	31,526	64,146	620	8,856	62,525	628
S	23	Less: Rate Base Deductions	SCH RBO, LN 26	353,635	201,600	0	152,036	1,580	6,330	193,690	0
S	24	TOTAL RATE BASE EXCL PURCHASED GAS	SCH RBO, LN 29	2,458,261	1,416,132	31,526	1,010,602	1,469	45,148	1,369,515	628
S	25										
S	26	RATE OF RETURN EXCL PURCHASED GAS (PRESENT)		5.73%	6.05%	6.45%	5.26%	5.89%	5.89%	6.06%	37.09%
S	27	INDEX RATE OF RETURN EXCL PURCHASED GAS (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
S	28										
S	29										
S	30	DEVELOPMENT OF PURCHASED GAS RETURN									
S	31	Purchased Gas Revenues (PGC)	SCH RBC, LN 55	201,635	0	201,635	0	0	0	0	201,635
S	32	Other Sales of Gas Revenue (BSC)	SCH RBC, LN 56	25,075	0	25,075	0	0	0	0	25,075
S	33	Purchased Gas O&M Expense	SCH E, LN 98	226,710	0	226,710	0	0	0	0	226,710
S	34	Purchased Gas Income Taxes (Fed & State PP)		14	0	14	0	0	0	0	14
S	35	PURCHASED GAS OPERATING INCOME (RETURN)		14	0	14	0	0	0	0	14
S	36	RATE BASE - PURCHASED GAS CASH WORKING CAPITAL		3,679	0	3,679	0	0	0	0	3,679
S	37	PURCHASED GAS RATE OF RETURN (PRESENT)		0.39%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	0.39%
S	38										
S	39										
S	40	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)									
S	41	Total Distribution Sales Revenue at Current Rates		588,251	192,505	232,988	162,758	611	13,191	178,704	228,005
S	42	Total Distribution Operating Revenues		589,779	193,308	233,002	163,470	612	13,221	179,474	228,008
S	43	Total Distribution Operating Expenses Excl Federal & State Taxes		467,605	116,853	230,583	120,170	693	10,984	105,176	227,716
S	44	Plus: Total Federal & State Taxes		18,784	9,249	(371)	9,907	167	420	8,661	(45)
S	45	Total Operating Income (Return)		140,959	85,704	2,048	53,207	87	2,658	82,959	247
S	46	Total Rate Base		2,461,939	1,416,132	35,205	1,010,602	1,469	45,148	1,369,515	4,307
S	47										
S	48	COMPOSITE RATE OF RETURN (PRESENT)		5.73%	6.05%	5.82%	5.26%	5.89%	5.89%	6.06%	5.74%
S	49	COMPOSITE INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
S	1	SUMMARY AT PRESENT RATES							
S	2								
S	3	DEVELOPMENT OF RETURN EXCLUDING PURCHASED GAS							
S	4	OPERATING REVENUE							
S	5	Sales of Gas Revenue - Base	SCH RBC, LN 54	4,983	78,964	31,727	12,105	12,614	27,347
S	6	Other Operating Revenue	SCH RBC, LN 64	11	425	152	32	33	71
S	7	TOTAL OPERATING REVENUE		4,993	79,389	31,879	12,137	12,647	27,418
S	8								
S	9	OPERATING EXPENSES							
S	10	Operation and Maintenance Expense Excl Pur Gas	SCH E, LN 99	53	18,529	10,644	9,836	12,241	24,588
S	11	Depreciation and Amortization Expense	SCH D, LN 42	2,812	27,101	11,352	878	147	1,484
S	12	Taxes Other Than Income Taxes-General	SCH TO, LN 10	1	1,594	607	408	71	691
S	13	Taxes Other Than Income Taxes-Distribution GRT	SCH TO, LN 18	0	0	0	0	0	0
S	14	Income Taxes	SCH TI, LN 61	(327)	7,158	2,672	(32)	(7)	117
S	15	TOTAL OPERATING EXPENSES		3,193	40,066	19,930	11,154	12,467	26,646
S	16								
S	17	OPERATING INCOME (RETURN)		1,800	39,323	11,949	983	180	773
S	18								
S	19	DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS							
S	20	Gas Plant in Service	SCH RBP, LN 65	0	1,122,271	389,751	4,106	689	6,939
S	21	Less: Accumulated Depreciation	SCH RBD, LN 37	0	269,909	150,410	1,731	291	2,926
S	22	Plus: Rate Base Additions Excl Purchased Gas	SCH RBO, LN 13	30,898	14,515	7,010	14,715	2,887	25,020
S	23	Less: Rate Base Deductions	SCH RBO, LN 26	0	106,890	39,092	(2,577)	(433)	9,063
S	24	TOTAL RATE BASE EXCL PURCHASED GAS	SCH RBO, LN 29	30,898	759,987	207,259	19,667	3,718	19,970
S	25								
S	26	RATE OF RETURN EXCL PURCHASED GAS (PRESENT)		5.83%	5.17%	5.77%	5.00%	4.85%	3.87%
S	27	INDEX RATE OF RETURN EXCL PURCHASED GAS (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00
S	28								
S	29								
S	30	DEVELOPMENT OF PURCHASED GAS RETURN							
S	31	Purchased Gas Revenues (PGC)	SCH RBC, LN 55	0	0	0	0	0	0
S	32	Other Sales of Gas Revenue (BSC)	SCH RBC, LN 56	0	0	0	0	0	0
S	33	Purchased Gas O&M Expense	SCH E, LN 98	0	0	0	0	0	0
S	34	Purchased Gas Income Taxes (Fed & State PP)		0	0	0	0	0	0
S	35	PURCHASED GAS OPERATING INCOME (RETURN)		0	0	0	0	0	0
S	36	RATE BASE - PURCHASED GAS CASH WORKING CAPITAL		0	0	0	0	0	0
S	37	PURCHASED GAS RATE OF RETURN (PRESENT)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S	38								
S	39								
S	40	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)							
S	41	Total Distribution Sales Revenue at Current Rates		4,983	78,964	31,727	12,105	12,614	27,347
S	42	Total Distribution Operating Revenues		4,993	79,389	31,879	12,137	12,647	27,418
S	43	Total Distribution Operating Expenses Excl Federal & State Taxes		2,866	47,224	22,602	11,122	12,459	26,763
S	44	Plus: Total Federal & State Taxes		(327)	7,158	2,672	(32)	(7)	117
S	45	Total Operating Income (Return)		1,800	39,323	11,949	983	180	773
S	46	Total Rate Base		30,898	759,987	207,259	19,667	3,718	19,970
S	47								
S	48	COMPOSITE RATE OF RETURN (PRESENT)		5.83%	5.17%	5.77%	5.00%	4.85%	3.87%
S	49	COMPOSITE INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
S	50										
S	51	EQUALIZED RETURN AT PROPOSED ROR OF 7.70%									
S	52										
S	53	DEVELOPMENT OF RETURN EXCL PURCHASED GAS (EQUALIZED RATE)									
S	54										
S	55	Rate Base Excluding Purchased Gas	SCH S, LN 24	2,458,261	1,416,132	31,526	1,010,602	1,469	45,148	1,369,515	628
S	56	Change in Operating Income (Rate Base * 1.97%)	1.97%	48,538	27,961	622	19,954	29	891	27,041	12
S	57										
S	58	OPERATING REVENUES									
S	59	Change in Revenue (Change in Return * 1.414)		68,621	39,530	880	28,210	41	1,260	38,229	18
S	60	Distribution Base Rate Revenue (Present Rates)	SCH S, LN 5	361,541	192,505	6,278	162,758	611	13,191	178,704	1,295
S	61	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	430,162	232,036	7,158	190,968	652	14,451	216,933	1,313
S	62										
S	63	Forfeited Discounts Revenues	REV_487	88	44	1	43	0	3	41	0
S	64	Other Operating Revenue (Present Rates)	SCH S, LN 6	1,528	802	14	712	1	30	770	3
S	65	TOTAL OPERATING REVENUES		431,779	232,882	7,173	191,723	653	14,485	217,744	1,316
S	66										
S	67	OPERATING EXPENSES									
S	68	Operation and Maintenance Expense Excl Pur Gas	SCH S, LN 10	144,391	67,547	1,006	75,837	458	8,188	58,902	954
S	69	Depreciation and Amortization Expense	SCH S, LN 11	88,958	45,184	2,812	40,962	201	2,473	42,510	0
S	70	Additional Bad Debt Expense	CALCULATED	238	137	3	98	0	4	133	0
S	71	Additional PUC / OTS & SBA Fee Expense	CALCULATED	211	122	3	87	0	4	118	0
S	72	Taxes Other Than Income Taxes-General	SCH S, LN 12	7,545	4,121	54	3,370	34	322	3,765	53
S	73	Taxes Other Than Income Taxes-Distribution GRT	SCH S, LN 13	0	0	0	0	0	0	0	0
S	74	TOTAL OPERATING EXPENSES BEFORE TAXES		241,344	117,112	3,878	120,354	693	10,992	105,427	1,006
S	75	State and Federal Income Taxes @ Effective Tax Ra	SCH S, LN 14	18,770	9,249	(386)	9,907	167	420	8,661	(59)
S	76	State and Federal Income Taxes @ Statutory Rates	CALCULATED	(19,722)	(11,359)	(253)	(8,110)	(12)	(363)	(10,985)	(5)
S	77	TOTAL OPERATING EXPENSES		240,393	115,001	3,240	122,152	848	11,049	103,104	942
S	78										
S	79	NET OPERATING INCOME EXCL PURCHASED GAS		191,386	117,881	3,933	69,572	(195)	3,435	114,640	374
S	80										
S	81	BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.70%		430,162	232,036	7,158	190,968	652	14,451	216,933	1,313
S	82										
S	83	TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE		68,709	39,574	881	28,253	41	1,263	38,270	18
S	84	REVENUE INCREASE TO RETAIL EXCL PUR GAS REVENUES (%)		19.00%	20.56%	14.04%	17.36%	6.74%	9.58%	21.42%	1.38%
S	85										
S	86										
S	87										
S	88										
S	89										
S	90										
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S	92										
S	93										
S	94										
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S	96										
S	97										
S	98										

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
S	50								
S	51	EQUALIZED RETURN AT PROPOSED ROR OF 7.70%							
S	52								
S	53	DEVELOPMENT OF RETURN EXCL PURCHASED GAS (EQUALIZED F							
S	54								
S	55	Rate Base Excluding Purchased Gas	SCH S, LN 24	30,898	759,987	207,259	19,667	3,718	19,970
S	56	Change in Operating Income (Rate Base * 1.97%)	1.97%	610	15,006	4,092	388	73	394
S	57								
S	58	OPERATING REVENUES							
S	59	Change in Revenue (Change in Return * 1.414)		862	21,215	5,786	549	104	557
S	60	Distribution Base Rate Revenue (Present Rates)	SCH S, LN 5	4,983	78,964	31,727	12,105	12,614	27,347
S	61	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	5,845	100,179	37,513	12,654	12,718	27,905
S	62								
S	63	Forfeited Discounts Revenues	REV_487	1	21	8	3	3	8
S	64	Other Operating Revenue (Present Rates)	SCH S, LN 6	11	425	152	32	33	71
S	65	TOTAL OPERATING REVENUES		5,857	100,625	37,672	12,689	12,754	27,983
S	66								
S	67	OPERATING EXPENSES							
S	68	Operation and Maintenance Expense Excl Pur Gas	SCH S, LN 10	53	18,529	10,644	9,836	12,241	24,588
S	69	Depreciation and Amortization Expense	SCH S, LN 11	2,812	27,101	11,352	878	147	1,484
S	70	Additional Bad Debt Expense	CALCULATED	3	74	20	2	0	2
S	71	Additional PUC / OTS & SBA Fee Expense	CALCULATED	3	65	18	2	0	2
S	72	Taxes Other Than Income Taxes-General	SCH S, LN 12	1	1,594	607	408	71	691
S	73	Taxes Other Than Income Taxes-Distribution GRT	SCH S, LN 13	0	0	0	0	0	0
S	74	TOTAL OPERATING EXPENSES BEFORE TAXES		2,872	47,363	22,640	11,126	12,460	26,766
S	75	State and Federal Income Taxes @ Effective Tax Ra	SCH S, LN 14	(327)	7,158	2,672	(32)	(7)	117
S	76	State and Federal Income Taxes @ Statutory Rates	CALCULATED	(248)	(6,095)	(1,663)	(159)	(31)	(162)
S	77	TOTAL OPERATING EXPENSES		2,297	48,425	23,649	10,935	12,422	26,721
S	78								
S	79	NET OPERATING INCOME EXCL PURCHASED GAS		3,559	52,199	14,024	1,754	332	1,262
S	80								
S	81	BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.70%		5,845	100,179	37,513	12,654	12,718	27,905
S	82								
S	83	TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE		864	21,235	5,793	552	107	565
S	84	REVENUE INCREASE TO RETAIL EXCL PUR GAS REVENUES (%)		17.33%	26.89%	18.26%	4.56%	0.85%	2.07%
S	85								
S	86								
S	87								
S	88								
S	89								
S	90								
S	91								
S	92								
S	93								
S	94								
S	95								
S	96								
S	97								
S	98								

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
S	99										
S	100										
S	101	EQUALIZED RETURN AT PROPOSED ROR OF 7.70%									
S	102										
S	103	DEVELOPMENT OF PURCHASED GAS RETURN (EQUALIZED RATE)									
S	104										
S	105	Rate Base for Purchased Gas	SCH S, LN 36	3,679	0	3,679	0	0	0	0	3,679
S	106	Change in Operating Income (Rate Base * 1.97%)		73	0	73	0	0	0	0	73
S	107										
S	108	OPERATING REVENUES									
S	109	Change in Revenue (Change in Return * 1.414)		103	0	103	0	0	0	0	103
S	110	Distribution Base Rate Revenue (Present Rates)	CALCULATED	226,710	0	226,710	0	0	0	0	226,710
S	111	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	226,813	0	226,813	0	0	0	0	226,813
S	112										
S	113	OPERATING EXPENSES									
S	114	Purchased Gas O&M Expense	SCH S, LN 33	226,710	0	226,710	0	0	0	0	226,710
S	115	Additional Bad Debt Expense	CALCULATED	0	0	0	0	0	0	0	0
S	116	Additional PUC / OTS & SBA Fee Expense	CALCULATED	0	0	0	0	0	0	0	0
S	117	TOTAL OPERATING EXPENSES BEFORE TAXES		226,710	0	226,710	0	0	0	0	226,710
S	118	State and Federal Inc Taxes @ Effective Tax Rate	SCH S, LN 34	14	0	14	0	0	0	0	14
S	119	State and Federal Income Taxes @ Statutory Rates	CALCULATED	(46)	(13)	(21)	(12)	(0)	(1)	(12)	(21)
S	120	TOTAL OPERATING EXPENSES		226,678	(13)	226,704	(12)	(0)	(1)	(12)	226,704
S	121										
S	122	NET OPERATING INCOME FOR PURCHASED GAS		134	13	109	12	0	1	12	109
S	123										
S	124	EQUALS TOTAL PURCHASED GAS COST OF SERVICE @ ROR		226,813	0	226,813	0	0	0	0	226,813
S	125										
S	126	TOTAL SALES PURCH GAS INCREASE/DECREASE		103	0	103	0	0	0	0	103
S	127	SALES REVENUE INCREASE TO OURCHASED GAS REVENUES (%)		0.05%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.05%
S	128										
S	129										
S	130										
S	131										
S	132	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)									
S	133	TOTAL COMPOSITE BASE RATE SALES REVENUE REQUIREMENT		656,974	232,036	233,971	190,968	652	14,451	216,933	228,125
S	134	TOTAL INCREASE (DECREASE) BASE SALES REQUIRED		68,723	39,530	983	28,210	41	1,260	38,229	120
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										

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
S	99								
S	100								
S	101	EQUALIZED RETURN AT PROPOSED ROR OF 7.70%							
S	102								
S	103	DEVELOPMENT OF PURCHASED GAS RETURN (EQUALIZED RATE)							
S	104								
S	105	Rate Base for Purchased Gas	SCH S, LN 36	0	0	0	0	0	0
S	106	Change in Operating Income (Rate Base * 1.97%)		0	0	0	0	0	0
S	107								
S	108	OPERATING REVENUES							
S	109	Change in Revenue (Change in Return * 1.414)		0	0	0	0	0	0
S	110	Distribution Base Rate Revenue (Present Rates)	CALCULATED	0	0	0	0	0	0
S	111	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	0	0	0	0	0	0
S	112								
S	113	OPERATING EXPENSES							
S	114	Purchased Gas O&M Expense	SCH S, LN 33	0	0	0	0	0	0
S	115	Additional Bad Debt Expense	CALCULATED	0	0	0	0	0	0
S	116	Additional PUC / OTS & SBA Fee Expense	CALCULATED	0	0	0	0	0	0
S	117	TOTAL OPERATING EXPENSES BEFORE TAXES		0	0	0	0	0	0
S	118	State and Federal Inc Taxes @ Effective Tax Rate	SCH S, LN 34	0	0	0	0	0	0
S	119	State and Federal Income Taxes @ Statutory Rates	CALCULATED	(0)	(6)	(2)	(1)	(1)	(2)
S	120	TOTAL OPERATING EXPENSES		(0)	(6)	(2)	(1)	(1)	(2)
S	121								
S	122	NET OPERATING INCOME FOR PURCHASED GAS		0	6	2	1	1	2
S	123								
S	124	EQUALS TOTAL PURCHASED GAS COST OF SERVICE @ ROR		0	0	0	0	0	0
S	125								
S	126	TOTAL SALES PURCH GAS INCREASE/DECREASE		0	0	0	0	0	0
S	127	SALES REVENUE INCREASE TO OURCHASED GAS REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S	128								
S	129								
S	130								
S	131								
S	132	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)							
S	133	TOTAL COMPOSITE BASE RATE SALES REVENUE REQUIREMENT		5,845	100,179	37,513	12,654	12,718	27,905
S	134	TOTAL INCREASE (DECREASE) BASE SALES REQUIRED		862	21,215	5,786	549	104	557
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								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
S	148										
S	149										
S	150										
RBP	1	DEVELOPMENT OF RATE BASE									
RBP	2										
RBP	3	GAS PLANT IN SERVICE									
RBP	4	INTANGIBLE PLANT									
RBP	5	301-Organization	TOTPLT	18,229	10,377	0	7,852	81	388	9,908	0
RBP	6	303-Miscellaneous Intangible Plant	TOTPLT	0	0	0	0	0	0	0	0
RBP	7	TOTAL INTANGIBLE PLANT		18,229	10,377	0	7,852	81	388	9,908	0
RBP	8										
RBP	9	PRODUCTION PLANT (LPG)									
RBP	10	305-Land and Land Rights	DPKDAYP	1,206	1,206	0	0	1,206	0	0	0
RBP	11	311- Liquefied Petroleum Gas Equipment	DPKDAYP	14,334	14,334	0	0	14,334	0	0	0
RBP	12	320-Other Equipment (SNG Plant)	DPKDAYP	0	0	0	0	0	0	0	0
RBP	13	TOTAL PRODUCTION PLANT		15,539	15,539	0	0	15,539	0	0	0
RBP	14										
RBP	15	STORAGE PLANT (LNG)									
RBP	16	360-Land and Land Rights	DPKDAYP	16	16	0	0	0	16	0	0
RBP	17	361-Structures and Improvements	DPKDAYP	14,919	14,919	0	0	0	14,919	0	0
RBP	18	362-Gas Holders.	DPKDAYP	7,084	7,084	0	0	0	7,084	0	0
RBP	19	363-Purification Equipment	DPKDAYP	0	0	0	0	0	0	0	0
RBP	20	363-1 Liquefaction Equipment	DPKDAYP	50,409	50,409	0	0	0	50,409	0	0
RBP	21	TOTAL STORAGE PLANT		72,428	72,428	0	0	0	72,428	0	0
RBP	22										
RBP	23	TRANSMISSION PLANT									
RBP	24	371- Transmission Related Plant	DTRAN	0	0	0	0	0	0	0	0
RBP	25	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
RBP	26										
RBP	27	DISTRIBUTION PLANT									
RBP	28	374-Land & Land Rights	DDISTPLT	3,637	3,637	0	0	0	0	3,637	0
RBP	29	375-Structures & Improvements	DDISTPLT	15,745	15,745	0	0	0	0	15,745	0
RBP	30	376-Mains									
RBP	31	General - Excess	DEXCESS	1,313,540	1,313,540	0	0	0	0	1,313,540	0
RBP	32	General - Average	DAVGDD	443,161	443,161	0	0	0	0	443,161	0
RBP	33	Direct Assignment	DAMAINS	15,289	15,289	0	0	0	0	15,289	0
RBP	34	Total Account 376		1,771,990	1,771,990	0	0	0	0	1,771,990	0
RBP	35	378-Measuring & Regulating Station Equip-General	PLT_376	24,652	24,652	0	0	0	0	24,652	0
RBP	36	379-Measuring & Regulating Station Equip-City Gate									
RBP	37	City Gate	PLT_376	65,778	65,778	0	0	0	0	65,778	0
RBP	38	Direct Assignment	DAMR	11,382	11,382	0	0	0	0	11,382	0
RBP	39	Total Account 379		77,160	77,160	0	0	0	0	77,160	0
RBP	40	380-Services	CSERVICE	1,111,048	0	0	1,111,048	0	0	0	0
RBP	41	381-Meters	CMETERS	163,858	0	0	163,858	0	0	0	0
RBP	42	Direct Assignment	CMETERSDA	232	0	0	232	0	0	0	0
RBP	43	Total Account 381		164,090	0	0	164,090	0	0	0	0
RBP	44	382-Meter Installations	CMETERS	220,402	0	0	220,402	0	0	0	0
RBP	45	Direct Assignment	CMETINSTDA	681	0	0	681	0	0	0	0
RBP	46	Total Account 382		221,083	0	0	221,083	0	0	0	0

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
S	148								
S	149								
S	150								
RBP	1	DEVELOPMENT OF RATE BASE							
RBP	2								
RBP	3	GAS PLANT IN SERVICE							
RBP	4	INTANGIBLE PLANT							
RBP	5	301-Organization	TOTPLT	0	5,783	2,008	21	4	36
RBP	6	303-Miscellaneous Intangible Plant	TOTPLT	0	0	0	0	0	0
RBP	7	TOTAL INTANGIBLE PLANT		0	5,783	2,008	21	4	36
RBP	8								
RBP	9	PRODUCTION PLANT (LPG)							
RBP	10	305-Land and Land Rights	DPKDAYP	0	0	0	0	0	0
RBP	11	311- Liquefied Petroleum Gas Equipment	DPKDAYP	0	0	0	0	0	0
RBP	12	320-Other Equipment (SNG Plant)	DPKDAYP	0	0	0	0	0	0
RBP	13	TOTAL PRODUCTION PLANT		0	0	0	0	0	0
RBP	14								
RBP	15	STORAGE PLANT (LNG)							
RBP	16	360-Land and Land Rights	DPKDAYP	0	0	0	0	0	0
RBP	17	361-Structures and Improvements	DPKDAYP	0	0	0	0	0	0
RBP	18	362-Gas Holders.	DPKDAYP	0	0	0	0	0	0
RBP	19	363-Purification Equipment	DPKDAYP	0	0	0	0	0	0
RBP	20	363-1 Liquefaction Equipment	DPKDAYP	0	0	0	0	0	0
RBP	21	TOTAL STORAGE PLANT		0	0	0	0	0	0
RBP	22								
RBP	23	TRANSMISSION PLANT							
RBP	24	371- Transmission Related Plant	DTRAN	0	0	0	0	0	0
RBP	25	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0
RBP	26								
RBP	27	DISTRIBUTION PLANT							
RBP	28	374-Land & Land Rights	DDISTPLT	0	0	0	0	0	0
RBP	29	375-Structures & Improvements	DDISTPLT	0	0	0	0	0	0
RBP	30	376-Mains							
RBP	31	General - Excess	DEXCESS	0	0	0	0	0	0
RBP	32	General - Average	DAVGDD	0	0	0	0	0	0
RBP	33	Direct Assignment	DAMAINS	0	0	0	0	0	0
RBP	34	Total Account 376		0	0	0	0	0	0
RBP	35	378-Measuring & Regulating Station Equip-General	PLT_376	0	0	0	0	0	0
RBP	36	379-Measuring & Regulating Station Equip-City Gate							
RBP	37	City Gate	PLT_376	0	0	0	0	0	0
RBP	38	Direct Assignment	DAMR	0	0	0	0	0	0
RBP	39	Total Account 379		0	0	0	0	0	0
RBP	40	380-Services	CSERVICE	0	1,111,048	0	0	0	0
RBP	41	381-Meters	CMETERS	0	0	163,858	0	0	0
RBP	42	Direct Assignment	CMETERSDA	0	0	232	0	0	0
RBP	43	Total Account 381		0	0	164,090	0	0	0
RBP	44	382-Meter Installations	CMETERS	0	0	220,402	0	0	0
RBP	45	Direct Assignment	CMETINSTDA	0	0	681	0	0	0
RBP	46	Total Account 382		0	0	221,083	0	0	0

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
RBP	47	387-Other Equipment	DISTPLT	2,118	1,183	0	935	0	0	1,183	0
RBP	48	388-Asset Retirement Costs for Distribution Plant	DISTPLTXAR	1,454	729	0	725	0	0	729	0
RBP	49	TOTAL DISTRIBUTION PLANT		3,392,978	1,895,097	0	1,497,881	0	0	1,895,097	0
RBP	50										
RBP	51	GAS PLANT IN SERVICE CONTINUED									
RBP	52										
RBP	53	GENERAL PLANT									
RBP	54	389-Land and Land Rights	SALWAGES	0	0	0	0	0	0	0	0
RBP	55	390-Structures and Improvements	SALWAGES	10,387	5,523	0	4,863	48	666	4,809	0
RBP	56	391-Office Furniture & Equipment	SALWAGES	6,858	3,647	0	3,211	32	440	3,175	0
RBP	57	393-Store Equipment	SALWAGES	0	0	0	0	0	0	0	0
RBP	58	394-Tools, Shop & Garage Equip.	SALWAGES	16,155	8,591	0	7,564	75	1,036	7,480	0
RBP	59	395-Laboratory Equipment	SALWAGES	0	0	0	0	0	0	0	0
RBP	60	397-Communication Equipment	SALWAGES	4,872	2,591	0	2,281	23	312	2,256	0
RBP	61	398-Miscellaneous Equipment	SALWAGES	223	119	0	104	1	14	103	0
RBP	62	TOTAL GENERAL PLANT		38,495	20,470	0	18,025	178	2,469	17,823	0
RBP	63										
RBP	64										
RBP	65	TOTAL GAS PLANT IN SERVICE		3,537,670	2,013,912	0	1,523,758	15,799	75,285	1,922,828	0
RBP	66										
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										

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RBP	47	387-Other Equipment	DISTPLT	0	694	241	0	0	0
RBP	48	388-Asset Retirement Costs for Distribution Plant	DISTPLTXAR	0	428	297	0	0	0
RBP	49	TOTAL DISTRIBUTION PLANT		0	1,112,170	385,710	0	0	0
RBP	50								
RBP	51	GAS PLANT IN SERVICE CONTINUED							
RBP	52								
RBP	53	GENERAL PLANT							
RBP	54	389-Land and Land Rights	SALWAGES	0	0	0	0	0	0
RBP	55	390-Structures and Improvements	SALWAGES	0	1,165	548	1,102	185	1,863
RBP	56	391-Office Furniture & Equipment	SALWAGES	0	769	362	728	122	1,230
RBP	57	393-Store Equipment	SALWAGES	0	0	0	0	0	0
RBP	58	394-Tools, Shop & Garage Equip.	SALWAGES	0	1,812	853	1,714	288	2,897
RBP	59	395-Laboratory Equipment	SALWAGES	0	0	0	0	0	0
RBP	60	397-Communication Equipment	SALWAGES	0	547	257	517	87	874
RBP	61	398-Miscellaneous Equipment	SALWAGES	0	25	12	24	4	40
RBP	62	TOTAL GENERAL PLANT		0	4,318	2,033	4,085	686	6,904
RBP	63								
RBP	64								
RBP	65	TOTAL GAS PLANT IN SERVICE		0	1,122,271	389,751	4,106	689	6,939
RBP	66								
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								

PECO Energy Company
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For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
RBP	96										
RBP	97										
RBP	98										
RBP	99										
RBP	100										
RBD	1	LESS: ACCUMULATED DEPRECIATION									
RBD	2										
RBD	3	INTANGIBLE PLANT ACCUMULATED DEPRECIATION INTPLT		16,737	9,528	0	7,209	75	356	9,097	0
RBD	4										
RBD	5	PRODUCTION PLANT ACCUMULATED DEPRECIATION PRODPLT		13,221	13,221	0	0	13,221	0	0	0
RBD	6										
RBD	7	STORAGE PLANT ACCUMULATED DEPRECIATION STORPLT		31,273	31,273	0	0	0	31,273	0	0
RBD	8										
RBD	9	TRANSMISSION PLANT ACCUMULATED DEPRECIATION TRANPLT		0	0	0	0	0	0	0	0
RBD	10										
RBD	11	DISTRIBUTION PLANT ACCUMULATED DEPRECIATION									
RBD	12	374-Land Rights	PLT_374	0	0	0	0	0	0	0	0
RBD	13	375-Structures & Improvements	PLT_375	5,864	5,864	0	0	0	0	5,864	0
RBD	14	376-Mains									
RBD	15	General - Excess	PLT_376GE	271,683	271,683	0	0	0	0	271,683	0
RBD	16	General - Average	PLT_376GA	91,660	91,660	0	0	0	0	91,660	0
RBD	17	Direct Assignment	DAMAINSAD	2,147	2,147	0	0	0	0	2,147	0
RBD	18	Total Account 376		365,491	365,491	0	0	0	0	365,491	0
RBD	19	378-Measuring & Regulating Station Equip-General	PLT_378	8,285	8,285	0	0	0	0	8,285	0
RBD	20	379-Measuring & Regulating Station Equip-City Gate									
RBD	21	City Gate	PLT_379CG	22,178	22,178	0	0	0	0	22,178	0
RBD	22	Direct Assignment	DAMRAD	2,689	2,689	0	0	0	0	2,689	0
RBD	23	Total Account 379		24,867	24,867	0	0	0	0	24,867	0
RBD	24	380-Services	PLT_380	262,159	0	0	262,159	0	0	0	0
RBD	25	381-Meters	CMETERS	71,643	0	0	71,643	0	0	0	0
RBD	26	Direct Assignment	CMETERSDA	3	0	0	3	0	0	0	0
RBP	27	Total Account 381		71,646	0	0	71,646	0	0	0	0
RBD	28	382-Meter Installations	CMETERS	75,785	0	0	75,785	0	0	0	0
RBD	29	Direct Assignment	CMETERSDA	8	0	0	8	0	0	0	0
RBP	30	Total Account 382		75,793	0	0	75,793	0	0	0	0
RBD	31	387-Other Equipment	PLT_387	1,428	798	0	630	0	0	798	0
RBD	32	388-Asset Retirement Costs for Distribution Plant	PLT_388	555	278	0	276	0	0	278	0
RBD	33	TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION		816,087	405,583	0	410,504	0	0	405,583	0
RBD	34										
RBD	35	GENERAL PLANT ACCUMULATED DEPRECIATION GENLPLT		16,131	8,578	0	7,553	75	1,035	7,468	0
RBD	36										
RBD	37	TOTAL ACCUMULATED DEPRECIATION		893,447	468,182	0	425,266	13,370	32,663	422,148	0
RBD	38										
RBD	39										
RBD	40										
RBD	41	NET GAS PLANT IN SERVICE		2,644,222	1,545,730	(0)	1,098,492	2,429	42,622	1,500,680	(0)
RBD	42										
RBD	43										
RBD	44										

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RBP	96								
RBP	97								
RBP	98								
RBP	99								
RBP	100								
RBD	1	LESS: ACCUMULATED DEPRECIATION							
RBD	2								
RBD	3	INTANGIBLE PLANT ACCUMULATED DEPRECIATION INTPLT		0	5,309	1,844	19	3	33
RBD	4								
RBD	5	PRODUCTION PLANT ACCUMULATED DEPRECIATION PRODPLT		0	0	0	0	0	0
RBD	6								
RBD	7	STORAGE PLANT ACCUMULATED DEPRECIATION STORPLT		0	0	0	0	0	0
RBD	8								
RBD	9	TRANSMISSION PLANT ACCUMULATED DEPRECIATION TRANPLT		0	0	0	0	0	0
RBD	10								
RBD	11	DISTRIBUTION PLANT ACCUMULATED DEPRECIATION							
RBD	12	374-Land Rights	PLT_374	0	0	0	0	0	0
RBD	13	375-Structures & Improvements	PLT_375	0	0	0	0	0	0
RBD	14	376-Mains							
RBD	15	General - Excess	PLT_376GE	0	0	0	0	0	0
RBD	16	General - Average	PLT_376GA	0	0	0	0	0	0
RBD	17	Direct Assignment	DAMAINSAD	0	0	0	0	0	0
RBD	18	Total Account 376		0	0	0	0	0	0
RBD	19	378-Measuring & Regulating Station Equip-General	PLT_378	0	0	0	0	0	0
RBD	20	379-Measuring & Regulating Station Equip-City Gate							
RBD	21	City Gate	PLT_379CG	0	0	0	0	0	0
RBD	22	Direct Assignment	DAMRAD	0	0	0	0	0	0
RBD	23	Total Account 379		0	0	0	0	0	0
RBD	24	380-Services	PLT_380	0	262,159	0	0	0	0
RBD	25	381-Meters	CMETERS	0	0	71,643	0	0	0
RBD	26	Direct Assignment	CMETERSDA	0	0	3	0	0	0
RBP	27	Total Account 381		0	0	71,646	0	0	0
RBD	28	382-Meter Installations	CMETERS	0	0	75,785	0	0	0
RBD	29	Direct Assignment	CMETERSDA	0	0	8	0	0	0
RBP	30	Total Account 382		0	0	75,793	0	0	0
RBD	31	387-Other Equipment	PLT_387	0	468	162	0	0	0
RBD	32	388-Asset Retirement Costs for Distribution Plant	PLT_388	0	163	113	0	0	0
RBD	33	TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION		0	262,790	147,714	0	0	0
RBD	34								
RBD	35	GENERAL PLANT ACCUMULATED DEPRECIATION GENLPLT		0	1,809	852	1,712	287	2,893
RBD	36								
RBD	37	TOTAL ACCUMULATED DEPRECIATION		0	269,909	150,410	1,731	291	2,926
RBD	38								
RBD	39								
RBD	40								
RBD	41	NET GAS PLANT IN SERVICE		(0)	852,363	239,342	2,375	399	4,014
RBD	42								
RBD	43								
RBD	44								

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
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	136,770	72,729	0	64,041	633	8,771	63,324	0
RBO	6										
RBO	7	WORKING CAPITAL									
RBO	8	Cash Working Capital - Purchased Gas	SCH RBC, LN 37	3,679	0	3,679	0	0	0	0	3,679
RBO	9	Cash Working Capital	SCH RBC, LN 22	(456)	(1,006)	656	(106)	(15)	74	(1,065)	628
RBO	10	Gas Storage Inventory	ESTORAGE	30,870	0	30,870	0	0	0	0	0
RBO	11	Materials and Supplies	TOTPLT	489	279	0	211	2	10	266	0
RBO	12	TOTAL WORKING CAPITAL		34,582	(728)	35,205	105	(13)	85	(799)	4,307
RBO	13	TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS		167,673	72,001	31,526	64,146	620	8,856	62,525	628
RBO	14	TOTAL ADDITIONS TO RATE BASE		171,352	72,001	35,205	64,146	620	8,856	62,525	4,307
RBO	15										
RBO	16	LESS: DEDUCTIONS TO RATE BASE									
RBO	17	Customer Deposits	CUSTDEP	13,418	0	0	13,418	0	0	0	0
RBO	18	Customer Advances for Construction	CUSTADV	1,334	132	0	1,202	0	0	132	0
RBO	19	Deferred Income Taxes and Credits									
RBO	20	Plant	TOTPLT	383,270	218,186	0	165,083	1,712	8,156	208,318	0
RBO	21	Common Plant	SALWAGES	6,582	3,500	0	3,082	30	422	3,047	0
RBO	22	Pension Assets / (Liability)	SALWAGES	(35,059)	(18,643)	(0)	(16,416)	(162)	(2,248)	(16,232)	(0)
RBO	23	ML Non-Conforming	TOTPLT	0	0	0	0	0	0	0	0
RBO	24	Contributions in Aid of Construction (CIAC)	CUSTADV	(15,909)	(1,576)	0	(14,333)	0	0	(1,576)	0
RBO	25	Total Deferred Income Taxes and Credits		338,883	201,467	0	137,415	1,580	6,330	193,558	0
RBO	26	TOTAL DEDUCTIONS TO RATE BASE		353,635	201,600	0	152,036	1,580	6,330	193,690	0
RBO	27										
RBO	28	TOTAL PURCHASED GAS RATE BASE		3,679	0	3,679	0	0	0	0	3,679
RBO	29	TOTAL RATE BASE EXCLUDING PURCHASED GAS		2,458,261	1,416,132	31,526	1,010,602	1,469	45,148	1,369,515	628
RBO	30										
RBO	31	TOTAL RATE BASE		2,461,939	1,416,132	35,205	1,010,602	1,469	45,148	1,369,515	4,307
RBO	32										
RBO	33										
RBO	34										
RBO	35										
RBO	36										
RBO	37										
RBO	38										
RBO	39										
RBO	40										
RBO	41										
RBO	42										
RBO	43										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
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	0	15,341	7,222	14,514	2,437	24,528
RBO	6								
RBO	7	WORKING CAPITAL							
RBO	8	Cash Working Capital - Purchased Gas	SCH RBC, LN 37	0	0	0	0	0	0
RBO	9	Cash Working Capital	SCH RBC, LN 22	28	(982)	(266)	201	450	491
RBO	10	Gas Storage Inventory	ESTORAGE	30,870	0	0	0	0	0
RBO	11	Materials and Supplies	TOTPLT	0	155	54	1	0	1
RBO	12	TOTAL WORKING CAPITAL		30,898	(827)	(212)	201	450	492
RBO	13	TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS		30,898	14,515	7,010	14,715	2,887	25,020
RBO	14	TOTAL ADDITIONS TO RATE BASE		30,898	14,515	7,010	14,715	2,887	25,020
RBO	15								
RBO	16	LESS: DEDUCTIONS TO RATE BASE							
RBO	17	Customer Deposits	CUSTDEP	0	0	0	0	0	13,418
RBO	18	Customer Advances for Construction	CUSTADV	0	1,053	149	0	0	0
RBO	19	Deferred Income Taxes and Credits							
RBO	20	Plant	TOTPLT	0	121,586	42,225	445	75	752
RBO	21	Common Plant	SALWAGES	0	738	348	698	117	1,180
RBO	22	Pension Assets / (Liability)	SALWAGES	(0)	(3,933)	(1,851)	(3,721)	(625)	(6,287)
RBO	23	ML Non-Conforming	TOTPLT	0	0	0	0	0	0
RBO	24	Contributions in Aid of Construction (CIAC)	CUSTADV	0	(12,555)	(1,779)	0	0	0
RBO	25	Total Deferred Income Taxes and Credits		0	105,837	38,943	(2,577)	(433)	(4,355)
RBO	26	TOTAL DEDUCTIONS TO RATE BASE		0	106,890	39,092	(2,577)	(433)	9,063
RBO	27								
RBO	28	TOTAL PURCHASED GAS RATE BASE		0	0	0	0	0	0
RBO	29	TOTAL RATE BASE EXCLUDING PURCHASED GAS		30,898	759,987	207,259	19,667	3,718	19,970
RBO	30								
RBO	31	TOTAL RATE BASE		30,898	759,987	207,259	19,667	3,718	19,970
RBO	32								
RBO	33								
RBO	34								
RBO	35								
RBO	36								
RBO	37								
RBO	38								
RBO	39								
RBO	40								
RBO	41								
RBO	42								
RBO	43								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
RBO	44										
RBO	45										
RBO	46										
RBO	47										
RBO	48										
RBO	49										
RBO	50										
RBC	1	CASH WORKING CAPITAL (LEAD LAG)									
RBC	2										
RBC	3	TOTAL EXCLUDING PURCHASED GAS									
RBC	4	O&M EXPENSE RELATED CASH WORKING CAPITAL									
RBC	5	Payroll (Distribution Only)	SALWAGES	42,209	22,445	0	19,764	195	2,707	19,543	0
RBC	6	Pension	SALWAGES	2,513	1,337	0	1,177	12	161	1,164	0
RBC	7	Other Expenses									
RBC	8	Other Expenses	OMXPPPP	97,082	42,083	(0)	54,999	233	5,236	36,614	(0)
RBC	9	BSC	EBSC	25,090	0	25,090	0	0	0	0	25,090
RBC	10	Purchase of Recievables (POR)	POR	63,454	31,662	1,014	30,778	114	2,468	29,080	245
RBC	11	TOTAL EXPENSES		230,350	97,527	26,104	106,719	554	10,572	86,400	25,336
RBC	12										
RBC	13	TOTAL EXPENSES PER DAY		631	267	72	292	2	29	237	69
RBC	14										
RBC	15	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		3,303	1,398	374	1,530	8	152	1,239	363
RBC	16										
RBC	17	AVERAGE PREPAYMENTS		2,047	873	274	900	5	47	821	264
RBC	18	DISTRIBUTION ACCRUED TAXES		189	136	7	46	(1)	3	134	1
RBC	19	INTEREST PAYMENTS	TOTPLT	(5,995)	(3,413)	(0)	(2,582)	(27)	(128)	(3,259)	(0)
RBC	20										
RBC	21										
RBC	22	NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT		(456)	(1,006)	656	(106)	(15)	74	(1,065)	628
RBC	23										
RBC	24										
RBC	25	PURCHASED GAS									
RBC	26	O&M EXPENSE RELATED CASH WORKING CAPITAL									
RBC	27	Commodity Purchased - Contract Purchases	EGAS	201,620	0	201,620	0	0	0	0	201,620
RBC	28	Commodity Purchased - Spot Market Purchases	ETHRUPUTF	0	0	0	0	0	0	0	0
RBC	29	TOTAL EXPENSES		201,620	0	201,620	0	0	0	0	201,620
RBC	30										
RBC	31	TOTAL EXPENSES PER DAY		552	0	552	0	0	0	0	552
RBC	32										
RBC	33	PP CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		3,679	0	3,679	0	0	0	0	3,679
RBC	34										
RBC	35	PURCHASED GAS ACCRUED TAXES	ETHRUPUTF	0	0	0	0	0	0	0	0
RBC	36										
RBC	37	NET PURCHASED GAS CASH WORKING CAPITAL REQUIREMENT		3,679	0	3,679	0	0	0	0	3,679
RBC	38										
RBC	39										
RBC	40	TOTAL NET CASH WORKING CAPITAL		3,223	(1,006)	4,335	(106)	(15)	74	(1,065)	4,307
RBC	41										
RBC	42										

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RBO	44								
RBO	45								
RBO	46								
RBO	47								
RBO	48								
RBO	49								
RBO	50								
RBC	1	CASH WORKING CAPITAL (LEAD LAG)							
RBC	2								
RBC	3	TOTAL EXCLUDING PURCHASED GAS							
RBC	4	O&M EXPENSE RELATED CASH WORKING CAPITAL							
RBC	5	Payroll (Distribution Only)	SALWAGES	0	4,735	2,229	4,479	752	7,570
RBC	6	Pension	SALWAGES	0	282	133	267	45	451
RBC	7	Other Expenses							
RBC	8	Other Expenses	OMXPPPP	(0)	12,939	8,393	4,605	12,466	16,597
RBC	9	BSC	EBSC	0	0	0	0	0	0
RBC	10	Purchase of Recievables (POR)	POR	769	15,116	5,678	2,355	2,443	5,186
RBC	11	TOTAL EXPENSES		769	33,072	16,432	11,706	15,705	29,804
RBC	12								
RBC	13	TOTAL EXPENSES PER DAY		2	91	45	32	43	82
RBC	14								
RBC	15	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		11	474	236	168	225	427
RBC	16								
RBC	17	AVERAGE PREPAYMENTS		10	412	151	37	226	75
RBC	18	DISTRIBUTION ACCRUED TAXES		7	34	8	3	0	1
RBC	19	INTEREST PAYMENTS	TOTPLT	(0)	(1,902)	(660)	(7)	(1)	(12)
RBC	20								
RBC	21								
RBC	22	NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT		28	(982)	(266)	201	450	491
RBC	23								
RBC	24								
RBC	25	PURCHASED GAS							
RBC	26	O&M EXPENSE RELATED CASH WORKING CAPITAL							
RBC	27	Commodity Purchased - Contract Purchases	EGAS	0	0	0	0	0	0
RBC	28	Commodity Purchased - Spot Market Purchases	ETHRUPUTF	0	0	0	0	0	0
RBC	29	TOTAL EXPENSES		0	0	0	0	0	0
RBC	30								
RBC	31	TOTAL EXPENSES PER DAY		0	0	0	0	0	0
RBC	32								
RBC	33	PP CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		0	0	0	0	0	0
RBC	34								
RBC	35	PURCHASED GAS ACCRUED TAXES	ETHRUPUTF	0	0	0	0	0	0
RBC	36								
RBC	37	NET PURCHASED GAS CASH WORKING CAPITAL REQUIREMENT		0	0	0	0	0	0
RBC	38								
RBC	39								
RBC	40	TOTAL NET CASH WORKING CAPITAL		28	(982)	(266)	201	450	491
RBC	41								
RBC	42								

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
RBC	43										
RBC	44										
RBC	45										
RBC	46										
RBC	47										
RBC	48										
RBC	49										
RBC	50										
RBC	1	CASH WORKING CAPITAL (LEAD LAG) CONTINUED									
RBC	2										
RBC	3	LAG/LEAD DAYS		NET DAYS	NET DAYS	NET DAYS	NET DAYS	NET DAYS	NET DAYS	NET DAYS	NET DAYS
RBC	4	REVENUE LAG DAYS	43.17								
RBC	5	EXPENSE LEAD DAYS	37.94	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23
RBC	6										
RBC	7	PURCHASED GAS EXP LEAD DAYS	36.51	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6.66
RBC	8										
RBC	9										
RBC	10										
RBC	11										
RBC	12										
RBC	13										
RBC	14										
RBC	15										
RBC	16	DISTRIBUTION ACCRUED TAXES									
RBC	17	Federal Income Tax	EBT	15,181	9,957	350	4,874	(21)	278	9,700	42
RBC	18	State Income Tax	EBT	101,908	66,836	2,351	32,721	(143)	1,865	65,113	282
RBC	19	PURTA Taxes	TOTPLT	(159,522)	(90,812)	(0)	(68,710)	(712)	(3,395)	(86,705)	(0)
RBC	20	PA Capital Stock Tax	TOTPLT	0	0	0	0	0	0	0	0
RBC	21	PA & Local Use Taxes	TOTPLT	0	0	0	0	0	0	0	0
RBC	22	PA Property tax	TOTPLT	111,596	63,529	0	48,067	498	2,375	60,656	0
RBC	23	TOTAL ACCRUED TAXES		69,163	49,509	2,701	16,953	(378)	1,123	48,764	324
RBC	24	TOTAL ACCRUED TAXES PER DAY		189	136	7	46	(1)	3	134	1
RBC	25										
RBC	26	DISTRIBUTION AVERAGE PREPAYMENTS									
RBC	27	AGA Membership Dues	SALESREV	187	100	3	84	0	7	93	1
RBC	28	EAPA & NGA Membership Dues	SALESREV	49	26	1	22	0	2	24	0
RBC	29	PUC Assess - Gas	CLAIMREV	759	268	270	221	1	17	251	263
RBC	30	Cellent Gas Meter Reading	PLT_381	0	0	0	0	0	0	0	0
RBC	31	Gas Software Maintenance	DISTPLT	13	7	0	6	0	0	7	0
RBC	32	Customer and Research	CUSTBILLS	38	0	0	38	0	0	0	0
RBC	33	VEBA Adjustment	SALWAGES	55	29	0	26	0	4	25	0
RBC	34	Facility Contracts	DISTPLT	18	10	0	8	0	0	10	0
RBC	35	IT License & Maintenance	TOTPLT	630	359	0	271	3	13	342	0
RBC	36	Fleet Activities	GENLPLT	76	40	0	35	0	5	35	0
RBC	37	Prepared Rent	DISTPLT	60	33	0	26	0	0	33	0
RBC	38	Postage	CUSTBILLS	162	0	0	162	0	0	0	0
RBC	39	TOTAL AVERAGE PREPAYMENTS		2,047	873	274	900	5	47	821	264
RBC	40										
RBC	41										

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RBC	43								
RBC	44								
RBC	45								
RBC	46								
RBC	47								
RBC	48								
RBC	49								
RBC	50								
RBC	1	CASH WORKING CAPITAL (LEAD LAG) CONTINUED							
RBC	2								
RBC	3	<u>LAG/LEAD DAYS</u>		<u>NET DAYS</u>	<u>NET DAYS</u>	<u>NET DAYS</u>	<u>NET DAYS</u>	<u>NET DAYS</u>	<u>NET DAYS</u>
RBC	4	REVENUE LAG DAYS	43.17						
RBC	5	EXPENSE LEAD DAYS	37.94	5.23	5.23	5.23	5.23	5.23	5.23
RBC	6								
RBC	7	PURCHASED GAS EXP LEAD DAYS	36.51	6.66	6.66	6.66	6.66	6.66	6.66
RBC	8								
RBC	9								
RBC	10								
RBC	11								
RBC	12								
RBC	13								
RBC	14								
RBC	15								
RBC	16	DISTRIBUTION ACCRUED TAXES							
RBC	17	Federal Income Tax	EBT	308	3,587	1,078	129	24	57
RBC	18	State Income Tax	EBT	2,069	24,078	7,238	866	158	381
RBC	19	PURTA Taxes	TOTPLT	(0)	(50,606)	(17,575)	(185)	(31)	(313)
RBC	20	PA Capital Stock Tax	TOTPLT	0	0	0	0	0	0
RBC	21	PA & Local Use Taxes	TOTPLT	0	0	0	0	0	0
RBC	22	PA Property tax	TOTPLT	0	35,402	12,295	130	22	219
RBC	23	TOTAL ACCRUED TAXES		2,377	12,461	3,036	939	172	344
RBC	24	TOTAL ACCRUED TAXES PER DAY		7	34	8	3	0	1
RBC	25								
RBC	26	DISTRIBUTION AVERAGE PREPAYMENTS							
RBC	27	AGA Membership Dues	SALESREV	3	41	16	6	7	14
RBC	28	EAPA & NGA Membership Dues	SALESREV	1	11	4	2	2	4
RBC	29	PUC Assess - Gas	CLAIMREV	7	116	43	15	15	32
RBC	30	Cellent Gas Meter Reading	PLT_381	0	0	0	0	0	0
RBC	31	Gas Software Maintenance	DISTPLT	0	4	2	0	0	0
RBC	32	Customer and Research	CUSTBILLS	0	0	0	0	38	0
RBC	33	VEBA Adjustment	SALWAGES	0	6	3	6	1	10
RBC	34	Facility Contracts	DISTPLT	0	6	2	0	0	0
RBC	35	IT License & Maintenance	TOTPLT	0	200	69	1	0	1
RBC	36	Fleet Activities	GENLPLT	0	8	4	8	1	14
RBC	37	Prepared Rent	DISTPLT	0	20	7	0	0	0
RBC	38	Postage	CUSTBILLS	0	0	0	0	162	0
RBC	39	TOTAL AVERAGE PREPAYMENTS		10	412	151	37	226	75
RBC	40								
RBC	41								

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
RBC	42										
RBC	43										
RBC	44										
RBC	45										
RBC	46										
RBC	47										
RBC	48										
RBC	49										
RBC	50										
RBC	51	OPERATING REVENUES									
RBC	52										
RBC	53	SALES REVENUES									
RBC	54	Sales of Gas Revenues - Base		361,541	192,505	6,278	162,758	611	13,191	178,704	1,295
RBC	55	Sales Revenues - Purchased Gas-PGC	EGAS	201,635	0	201,635	0	0	0	0	201,635
RBC	56	Sales Revenues - Balancing Service Charge-BSC	EBSC	25,075	0	25,075	0	0	0	0	25,075
RBC	57	TOTAL SALES OF GAS		588,251	192,505	232,988	162,758	611	13,191	178,704	228,005
RBC	58										
RBC	59	OTHER OPERATING REVENUES									
RBC	60	487-Forfeited Discounts	REV_487	838	416	14	408	1	30	385	3
RBC	61	488-Miscellaneous Service Revenues	OX_904	0	0	0	0	0	0	0	0
RBC	62	489-Transport of Gas of Others Revenue	PLT_376	0	0	0	0	0	0	0	0
RBC	63	494-Interdepartmental Rents	DISTPLT	691	386	0	305	0	0	386	0
RBC	64	TOTAL OTHER OPERATING REV		1,528	802	14	712	1	30	770	3
RBC	65										
RBC	66	TOTAL OPERATING REVENUES		589,779	193,308	233,002	163,470	612	13,221	179,474	228,008
RBC	67										
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										

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RBC	42								
RBC	43								
RBC	44								
RBC	45								
RBC	46								
RBC	47								
RBC	48								
RBC	49								
RBC	50								
RBC	51	OPERATING REVENUES							
RBC	52								
RBC	53	SALES REVENUES							
RBC	54	Sales of Gas Revenues - Base		4,983	78,964	31,727	12,105	12,614	27,347
RBC	55	Sales Revenues - Purchased Gas-PGC	EGAS	0	0	0	0	0	0
RBC	56	Sales Revenues - Balancing Service Charge-BSC	EBSC	0	0	0	0	0	0
RBC	57	TOTAL SALES OF GAS		4,983	78,964	31,727	12,105	12,614	27,347
RBC	58								
RBC	59	OTHER OPERATING REVENUES							
RBC	60	487-Forfeited Discounts	REV_487	11	198	73	32	33	71
RBC	61	488-Miscellaneous Service Revenues	OX_904	0	0	0	0	0	0
RBC	62	489-Transport of Gas of Others Revenue	PLT_376	0	0	0	0	0	0
RBC	63	494-Interdepartmental Rents	DISTPLT	0	226	79	0	0	0
RBC	64	TOTAL OTHER OPERATING REV		11	425	152	32	33	71
RBC	65								
RBC	66	TOTAL OPERATING REVENUES		4,993	79,389	31,879	12,137	12,647	27,418
RBC	67								
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								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
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	Manufactured Gas Production Expense									
E	5	Operation									
E	6	710-Operations Labor	DPKDAYP	0	0	0	0	0	0	0	0
E	7	717-Liquefied Petroleum Gas Expenses	DPKDAYP	80	80	0	0	80	0	0	0
E	8	Total Operation		80	80	0	0	80	0	0	0
E	9	Maintenance									
E	10	741-Maintenance of Structures and Improvements	DPKDAYP	53	53	0	0	53	0	0	0
E	11	742-Maintenance of Production Equipment	DPKDAYP	133	133	0	0	133	0	0	0
E	12	Total Maintenance		186	186	0	0	186	0	0	0
E	13	Total Manufactured Gas Production Expense		266	266	0	0	266	0	0	0
E	14	Other Gas Supply Expense									
E	15	Operation									
E	16	804-Natural Gas Purchases-PGC	EGAS	201,620	0	201,620	0	0	0	0	201,620
E	17	804-Natural Gas Purchases-BSC	EBSC	25,090	0	25,090	0	0	0	0	25,090
E	18	805-Other Natural Gas Purchases	ETHRUPUT	0	0	0	0	0	0	0	0
E	19	807-Purchased Gas Expenses	ESTORAGE	0	0	0	0	0	0	0	0
E	20	808.1 Gas withdrawn from storage—Debt.	ETHRUPUT	0	0	0	0	0	0	0	0
E	21	808.1 Gas withdrawn from storage—Direct	ETHRUPUT	0	0	0	0	0	0	0	0
E	22	Total Other Gas Supply Expense		226,710	0	226,710	0	0	0	0	226,710
E	23	TOTAL PRODUCTION EXPENSE		226,976	266	226,710	0	266	0	0	226,710
E	24										
E	25	NATURAL GAS STORAGE EXPENSE									
E	26	Operation									
E	27	840-Operation Supervision and Engineering	DPKDAYP	252	252	0	0	0	252	0	0
E	28	841-Operation Labor & Expenses - Training	DPKDAYP	812	812	0	0	0	812	0	0
E	29	Total Operation		1,065	1,065	0	0	0	1,065	0	0
E	30	Maintenance									
E	31	843-Maintenance Expense	DPKDAYP	4,414	4,414	0	0	0	4,414	0	0
E	32	Total Maintenance		4,414	4,414	0	0	0	4,414	0	0
E	33	Total Natural Gas Storage Expense		5,479	5,479	0	0	0	5,479	0	0
E	34										
E	35	TRANSMISSION EXPENSES									
E	36	Operation Expense	TRANPLT	0	0	0	0	0	0	0	0
E	37	Maintenance Expense	TRANPLT	0	0	0	0	0	0	0	0
E	38	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0	0
E	39										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
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	Manufactured Gas Production Expense							
E	5	Operation							
E	6	710-Operations Labor	DPKDAYP	0	0	0	0	0	0
E	7	717-Liquefied Petroleum Gas Expenses	DPKDAYP	0	0	0	0	0	0
E	8	Total Operation		0	0	0	0	0	0
E	9	Maintenance							
E	10	741-Maintenance of Structures and Improvements	DPKDAYP	0	0	0	0	0	0
E	11	742-Maintenance of Production Equipment	DPKDAYP	0	0	0	0	0	0
E	12	Total Maintenance		0	0	0	0	0	0
E	13	Total Manufactured Gas Production Expense		0	0	0	0	0	0
E	14	Other Gas Supply Expense							
E	15	Operation							
E	16	804-Natural Gas Purchases-PGC	EGAS	0	0	0	0	0	0
E	17	804-Natural Gas Purchases-BSC	EBSC	0	0	0	0	0	0
E	18	805-Other Natural Gas Purchases	ETHRUPUT	0	0	0	0	0	0
E	19	807-Purchased Gas Expenses	ESTORAGE	0	0	0	0	0	0
E	20	808.1 Gas withdrawn from storage—Debt.	ETHRUPUT	0	0	0	0	0	0
E	21	808.1 Gas withdrawn from storage—Direct	ETHRUPUT	0	0	0	0	0	0
E	22	Total Other Gas Supply Expense		0	0	0	0	0	0
E	23	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0
E	24								
E	25	NATURAL GAS STORAGE EXPENSE							
E	26	Operation							
E	27	840-Operation Supervision and Engineering	DPKDAYS	0	0	0	0	0	0
E	28	841-Operation Labor & Expenses - Training	DPKDAYS	0	0	0	0	0	0
E	29	Total Operation		0	0	0	0	0	0
E	30	Maintenance							
E	31	843-Maintenance Expense	DPKDAYS	0	0	0	0	0	0
E	32	Total Maintenance		0	0	0	0	0	0
E	33	Total Natural Gas Storage Expense		0	0	0	0	0	0
E	34								
E	35	TRANSMISSION EXPENSES							
E	36	Operation Expense	TRANPLT	0	0	0	0	0	0
E	37	Maintenance Expense	TRANPLT	0	0	0	0	0	0
E	38	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0
E	39								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
E	40	DISTRIBUTION EXPENSES									
E	41	Operation									
E	42	870-Operation Supervision and Engineering	SALWAGDO	1,094	449	0	645	0	0	449	0
E	43	874-Mains and Services Expenses	PLT_376380	16,959	10,423	0	6,535	0	0	10,423	0
E	44	875-Measuring & Reg. Station Exp.-General	PLT_378	1,036	1,036	0	0	0	0	1,036	0
E	45	877-Measuring & Reg. Station Exp.-City Gate Sta.	PLT_379	1	1	0	0	0	0	1	0
E	46	878-Meter & House Regulator Expenses	PLT_3815	5,979	0	0	5,979	0	0	0	0
E	47	879-Customer Installations Expenses	CUSTINSTALL	5,158	0	0	5,158	0	0	0	0
E	48	880-Other Expenses	DISTPLT	13,512	7,547	0	5,965	0	0	7,547	0
E	49	Total Distribution Operation		43,737	19,456	0	24,282	0	0	19,456	0
E	50										
E	51	OPERATION & MAINTENANCE EXPENSE CONTINUED									
E	52	DISTRIBUTION EXPENSES CONTINUED									
E	53	Maintenance									
E	54	887-Maintenance of Mains	PLT_376	17,505	17,505	0	0	0	0	17,505	0
E	55	889-Maint. of Measuring & Reg. Station Equip.-Gen	PLT_378	1,014	1,014	0	0	0	0	1,014	0
E	56	892-Maintenance of Services	PLT_380	1,445	0	0	1,445	0	0	0	0
E	57	893-Maint. of Meters & House Regulators	PLT_3815	418	0	0	418	0	0	0	0
E	58	894-Maintenance of Other Equipment	DISTPLT	879	491	0	388	0	0	491	0
E	59	Total Distribution Maintenance		21,261	19,010	0	2,251	0	0	19,010	0
E	60	TOTAL DISTRIBUTION PLANT O&M EXPENSES		64,998	38,466	0	26,533	0	0	38,466	0
E	61	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		297,453	44,210	226,710	26,533	266	5,479	38,466	226,710
E	62										
E	63	CUSTOMER ACCOUNTS EXPENSES									
E	64	902-Meter Reading	CMETRDG	199	0	0	199	0	0	0	0
E	65	903-Customer Records and Collection Expense	CUSTREC	14,723	0	0	14,723	0	0	0	0
E	66	904-Uncollectible Accounts	EXP_904	2,263	1,015	34	1,213	4	82	930	9
E	67	904-Uncollectible Accounts - PPA	EXP_904PPA	322	136	5	182	1	11	124	1
E	68	905-Miscellaneous CA	CUSTCAM	2,152	0	0	2,152	0	0	0	0
E	69	TOTAL CUSTOMER ACCTS EXPENSE		19,658	1,151	39	18,469	4	93	1,054	10
E	70										
E	71	CUSTOMER SERVICE & SALES EXPENSES									
E	72	908-Customer Assistance	CUSTASST	7,742	0	0	7,742	0	0	0	0
E	73	908-Customer Assistance	CUSTASSTDA	500	0	0	500	0	0	0	0
E	74	909-Advertisement	CUSTADVT	309	0	0	309	0	0	0	0
E	75	910-Miscellaneous CS	CUSTCSM	0	0	0	0	0	0	0	0
E	76	912-Demonstrating and Selling Expenses	CUSTSALES	2,810	0	0	2,810	0	0	0	0
E	77	916 Miscellaneous Sales Expenses	CUSTSALES	0	0	0	0	0	0	0	0
E	78	TOTAL CUSTOMER SERVICE & SALES EXP		11,361	0	0	11,361	0	0	0	0
E	79										
E	80	TOTAL OPER & MAINT EXCL A&G		328,472	45,362	226,749	56,362	270	5,572	39,519	226,720
E	81										
E	82	ADMINISTRATIVE & GENERAL EXPENSE									
E	83	920-Administrative Salaries	SALWAGES	9,261	4,925	0	4,336	43	594	4,288	0
E	84	921-Office Supplies & Expense	SALWAGES	1,454	773	0	681	7	93	673	0
E	85	923-Outside Service Employed	SALWAGES	16,942	9,009	0	7,933	78	1,087	7,844	0
E	86	924-Property Insurance	PSTDGPLT	75	43	0	32	0	2	41	0
E	87	925-Injuries and Damages	SALWAGES	273	145	0	128	1	18	126	0
E	88	926-Employee Pensions & Benefits	SALWAGES	10,139	5,392	0	4,748	47	650	4,694	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
E	40	DISTRIBUTION EXPENSES							
E	41	Operation							
E	42	870-Operation Supervision and Engineering	SALWAGDO	0	242	118	284	0	0
E	43	874-Mains and Services Expenses	PLT_376380	0	6,535	0	0	0	0
E	44	875-Measuring & Reg. Station Exp.-General	PLT_378	0	0	0	0	0	0
E	45	877-Measuring & Reg. Station Exp.-City Gate Sta.	PLT_379	0	0	0	0	0	0
E	46	878-Meter & House Regulator Expenses	PLT_3815	0	0	5,979	0	0	0
E	47	879-Customer Installations Expenses	CUSTINSTALL	0	0	0	5,158	0	0
E	48	880-Other Expenses	DISTPLT	0	4,429	1,536	0	0	0
E	49	Total Distribution Operation		0	11,207	7,633	5,442	0	0
E	50								
E	51	OPERATION & MAINTENANCE EXPENSE CONTINUED							
E	52	DISTRIBUTION EXPENSES CONTINUED							
E	53	Maintenance							
E	54	887-Maintenance of Mains	PLT_376	0	0	0	0	0	0
E	55	889-Maint. of Measuring & Reg. Station Equip.-Gen	PLT_378	0	0	0	0	0	0
E	56	892-Maintenance of Services	PLT_380	0	1,445	0	0	0	0
E	57	893-Maint. of Meters & House Regulators	PLT_3815	0	0	418	0	0	0
E	58	894-Maintenance of Other Equipment	DISTPLT	0	288	100	0	0	0
E	59	Total Distribution Maintenance		0	1,733	518	0	0	0
E	60	TOTAL DISTRIBUTION PLANT O&M EXPENSES		0	12,940	8,151	5,442	0	0
E	61	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		0	12,940	8,151	5,442	0	0
E	62								
E	63	CUSTOMER ACCOUNTS EXPENSES							
E	64	902-Meter Reading	CMETRDG	0	0	0	0	0	199
E	65	903-Customer Records and Collection Expense	CUSTREC	0	0	0	0	0	14,723
E	66	904-Uncollectible Accounts	EXP_904	25	593	198	99	102	221
E	67	904-Uncollectible Accounts - PPA	EXP_904PPA	3	89	28	15	16	34
E	68	905-Miscellaneous CA	CUSTCAM	0	0	0	0	0	2,152
E	69	TOTAL CUSTOMER ACCTS EXPENSE		29	682	226	114	118	17,328
E	70								
E	71	CUSTOMER SERVICE & SALES EXPENSES							
E	72	908-Customer Assistance	CUSTASST	0	0	0	0	7,742	0
E	73	908-Customer Assistance	CUSTASSTDA	0	0	0	0	500	0
E	74	909-Advertisement	CUSTADVT	0	0	0	0	309	0
E	75	910-Miscellaneous CS	CUSTCSM	0	0	0	0	0	0
E	76	912-Demonstrating and Selling Expenses	CUSTSALES	0	0	0	0	2,810	0
E	77	916 Miscellaneous Sales Expenses	CUSTSALES	0	0	0	0	0	0
E	78	TOTAL CUSTOMER SERVICE & SALES EXP		0	0	0	0	11,361	0
E	79								
E	80	TOTAL OPER & MAINT EXCL A&G		29	13,622	8,377	5,556	11,479	17,328
E	81								
E	82	ADMINISTRATIVE & GENERAL EXPENSE							
E	83	920-Administrative Salaries	SALWAGES	0	1,039	489	983	165	1,661
E	84	921-Office Supplies & Expense	SALWAGES	0	163	77	154	26	261
E	85	923-Outside Service Employed	SALWAGES	0	1,900	895	1,798	302	3,038
E	86	924-Property Insurance	PSTDGPLT	0	24	8	0	0	0
E	87	925-Injuries and Damages	SALWAGES	0	31	14	29	5	49
E	88	926-Employee Pensions & Benefits	SALWAGES	0	1,137	535	1,076	181	1,818

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
E	89	928-Regulatory Commission	CLAIMREV	2,717	960	968	790	3	60	897	943
E	90	929-Duplicate Charges-Credit	CLAIMREV	0	0	0	0	0	0	0	0
E	91	930.1-General Advertising	CLAIMREV	0	0	0	0	0	0	0	0
E	92	930.2-Miscellaneous General	SALWAGES	545	290	0	255	3	35	252	0
E	93	932-Maintenance of General Plant	GENLPLT	1,222	650	0	572	6	78	566	0
E	94	TOTAL A&G EXPENSE		42,629	22,186	968	19,475	187	2,616	19,382	943
E	95										
E	96	TOTAL OPERATION & MAINTENANCE EXPENSES		371,101	67,547	227,716	75,837	458	8,188	58,902	227,664
E	97										
E	98	TOTAL PURCHASED GAS O&M EXPENSES		226,710	0	226,710	0	0	0	0	226,710
E	99	TOTAL O&M EXPENSES EXCLUDING PURCHASED GAS		144,391	67,547	1,006	75,837	458	8,188	58,902	954
E	100										
D	1	DEPRECIATION / AMORTIZATION EXPENSE									
D	2										
D	3	INTANGIBLE PLANT EXPENSE	INTPLT	10,333	5,882	0	4,451	46	220	5,616	0
D	4										
D	5	PRODUCTION PLANT EXPENSE	PRODPLT	117	117	0	0	117	0	0	0
D	6										
D	7	LOCAL STORAGE PLANT EXPENSE	STORPLT	1,729	1,729	0	0	0	1,729	0	0
D	8										
D	9	TRANSMISSION PLANT EXPENSE	TRANPLT	0	0	0	0	0	0	0	0
D	10										
D	11	DISTRIBUTION PLANT EXPENSE									
D	12	374-Land Rights	PLT_374	0	0	0	0	0	0	0	0
D	13	375-Structures & Improvements	PLT_375	345	345	0	0	0	0	345	0
D	14	376-Mains									
D	15	General - Excess	PLT_376GE	22,772	22,772	0	0	0	0	22,772	0
D	16	General - Average	PLT_376GA	7,683	7,683	0	0	0	0	7,683	0
D	17	Direct Assignment	DAMAINSDE	155	155	0	0	0	0	155	0
D	18	Total Account 376		30,609	30,609	0	0	0	0	30,609	0
D	19	378-Measuring & Regulating Station Equip-General	PLT_378	508	508	0	0	0	0	508	0
D	20	379-Measuring & Regulating Station Equip-City Gate									
D	21	City Gate	PLT_379CG	1,361	1,361	0	0	0	0	1,361	0
D	22	Direct Assignment	DAMRDE	160	160	0	0	0	0	160	0
D	23	Total Account 379		1,521	1,521	0	0	0	0	1,521	0
D	24	380-Services	PLT_380	22,906	0	0	22,906	0	0	0	0
D	25	381-Meters	CMETERS	5,389	0	0	5,389	0	0	0	0
D	26	Direct Assignment	CMETERSDA	3	0	0	3	0	0	0	0
D	27	Total Account 381		5,392	0	0	5,392	0	0	0	0
D	28	382-Meter Installations	CMETERS	4,382	0	0	4,382	0	0	0	0
D	29	Direct Assignment	CMETERSDA	8	0	0	8	0	0	0	0
D	30	Total Account 382		4,390	0	0	4,390	0	0	0	0
D	31	387-Other Equipment	PLT_378387	133	132	0	1	0	0	132	0
D	32	388-Asset Retirement Costs for Distribution Plant	PLT_388	0	0	0	0	0	0	0	0
D	33	TOTAL DISTRIBUTION PLANT EXPENSE		65,804	33,115	0	32,689	0	0	33,115	0
D	34										
D	35	GENERAL PLANT EXPENSE	GENLPLT	1,723	916	0	807	8	110	798	0
D	36										
D	37	COMMON PLANT DEPRECIATION/AMORTIZATION	SALWAGES	6,439	3,424	0	3,015	30	413	2,981	0

PECO Energy Company
Gas Class Cost of Service Study
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
E	89	928-Regulatory Commission	CLAIMREV	24	414	155	52	53	115
E	90	929-Duplicate Charges-Credit	CLAIMREV	0	0	0	0	0	0
E	91	930.1-General Advertising	CLAIMREV	0	0	0	0	0	0
E	92	930.2-Miscellaneous General	SALWAGES	0	61	29	58	10	98
E	93	932-Maintenance of General Plant	GENLPLT	0	137	65	130	22	219
E	94	TOTAL A&G EXPENSE		24	4,907	2,267	4,280	762	7,260
E	95								
E	96	TOTAL OPERATION & MAINTENANCE EXPENSES		53	18,529	10,644	9,836	12,241	24,588
E	97								
E	98	TOTAL PURCHASED GAS O&M EXPENSES		0	0	0	0	0	0
E	99	TOTAL O&M EXPENSES EXCLUDING PURCHASED GAS		53	18,529	10,644	9,836	12,241	24,588
E	100								
D	1	DEPRECIATION / AMORTIZATION EXPENSE							
D	2								
D	3	INTANGIBLE PLANT EXPENSE	INTPLT	0	3,278	1,138	12	2	20
D	4								
D	5	PRODUCTION PLANT EXPENSE	PRODPLT	0	0	0	0	0	0
D	6								
D	7	LOCAL STORAGE PLANT EXPENSE	STORPLT	0	0	0	0	0	0
D	8								
D	9	TRANSMISSION PLANT EXPENSE	TRANPLT	0	0	0	0	0	0
D	10								
D	11	DISTRIBUTION PLANT EXPENSE							
D	12	374-Land Rights	PLT_374	0	0	0	0	0	0
D	13	375-Structures & Improvements	PLT_375	0	0	0	0	0	0
D	14	376-Mains							
D	15	General - Excess	PLT_376GE	0	0	0	0	0	0
D	16	General - Average	PLT_376GA	0	0	0	0	0	0
D	17	Direct Assignment	DAMAINSDE	0	0	0	0	0	0
D	18	Total Account 376		0	0	0	0	0	0
D	19	378-Measuring & Regulating Station Equip-General	PLT_378	0	0	0	0	0	0
D	20	379-Measuring & Regulating Station Equip-City Gate							
D	21	City Gate	PLT_379CG	0	0	0	0	0	0
D	22	Direct Assignment	DAMRDE	0	0	0	0	0	0
D	23	Total Account 379		0	0	0	0	0	0
D	24	380-Services	PLT_380	0	22,906	0	0	0	0
D	25	381-Meters	CMETERS	0	0	5,389	0	0	0
D	26	Direct Assignment	CMETERSDA	0	0	3	0	0	0
D	27	Total Account 381		0	0	5,392	0	0	0
D	28	382-Meter Installations	CMETERS	0	0	4,382	0	0	0
D	29	Direct Assignment	CMETERSDA	0	0	8	0	0	0
D	30	Total Account 382		0	0	4,390	0	0	0
D	31	387-Other Equipment	PLT_378387	0	1	0	0	0	0
D	32	388-Asset Retirement Costs for Distribution Plant	PLT_388	0	0	0	0	0	0
D	33	TOTAL DISTRIBUTION PLANT EXPENSE		0	22,907	9,782	0	0	0
D	34								
D	35	GENERAL PLANT EXPENSE	GENLPLT	0	193	91	183	31	309
D	36								
D	37	COMMON PLANT DEPRECIATION/AMORTIZATION	SALWAGES	0	722	340	683	115	1,155

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
D	38										
D	39	NET MANUFACTURED GAS PLANT EXP	ETHRPUT	2,812	0	2,812	0	0	0	0	0
D	40										
D	41										
D	42	TOTAL DEPRECIATION / AMORTIZATION EXPENSE		88,958	45,184	2,812	40,962	201	2,473	42,510	0
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	TOTPLT	2,050	1,167	0	883	9	44	1,114	0
TO	6	Capital Stock	TOTPLT	0	0	0	0	0	0	0	0
TO	7	Payroll Related	SALWAGES	3,776	2,008	0	1,768	17	242	1,748	0
TO	8	Real Estate Tax	TOTPLT	1,568	893	0	675	7	33	852	0
TO	9	PA and Local Use Tax	CLAIMREV	152	54	54	44	0	3	50	53
TO	10	Total General Taxes		7,545	4,121	54	3,370	34	322	3,765	53
TO	11										
TO	12										
TO	13	Franchise and Revenue Taxes									
TO	14	Retail Revenue		0	0	0	0	0	0	0	0
TO	15	Forfeited Discounts		0	0	0	0	0	0	0	0
TO	16	Less: Bad Debt		0	0	0	0	0	0	0	0
TO	17	Total Revenue	CALCULATED	0	0	0	0	0	0	0	0
TO	18	Total Distribution @ GRT Rate 0.00%	CALCULATED	0	0	0	0	0	0	0	0
TO	19	Total Franchise and Revenue Taxes		0	0	0	0	0	0	0	0
TO	20										
TO	21	TOTAL TAXES OTHER THAN INCOME		7,545	4,121	54	3,370	34	322	3,765	53
TO	22										
TO	23										
TO	24										
TO	25										
TO	26										
TO	27										
TO	28										
TO	29										
TO	30										
TO	31										
TO	32										
TO	33										
TO	34										
TO	35										
TO	36										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
D	38								
D	39	NET MANUFACTURED GAS PLANT EXP	ETHRUPUT	2,812	0	0	0	0	0
D	40								
D	41								
D	42	TOTAL DEPRECIATION / AMORTIZATION EXPENSE		2,812	27,101	11,352	878	147	1,484
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	TOTPLT	0	650	226	2	0	4
TO	6	Capital Stock	TOTPLT	0	0	0	0	0	0
TO	7	Payroll Related	SALWAGES	0	424	199	401	67	677
TO	8	Real Estate Tax	TOTPLT	0	497	173	2	0	3
TO	9	PA and Local Use Tax	CLAIMREV	1	23	9	3	3	6
TO	10	Total General Taxes		1	1,594	607	408	71	691
TO	11								
TO	12								
TO	13	Franchise and Revenue Taxes							
TO	14	Retail Revenue		0	0	0	0	0	0
TO	15	Forfeited Discounts		0	0	0	0	0	0
TO	16	Less: Bad Debt		0	0	0	0	0	0
TO	17	Total Revenue	CALCULATED	0	0	0	0	0	0
TO	18	Total Distribution @ GRT Rate 0.00%	CALCULATED	0	0	0	0	0	0
TO	19	Total Franchise and Revenue Taxes		0	0	0	0	0	0
TO	20								
TO	21	TOTAL TAXES OTHER THAN INCOME		1	1,594	607	408	71	691
TO	22								
TO	23								
TO	24								
TO	25								
TO	26								
TO	27								
TO	28								
TO	29								
TO	30								
TO	31								
TO	32								
TO	33								
TO	34								
TO	35								
TO	36								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
TO	37										
TO	38										
TO	39										
TO	40										
TO	41										
TO	42										
TO	43										
TO	44										
TO	45										
TO	46										
TO	47										
TO	48										
TO	49										
TO	50										
TI	1	DEVELOPMENT OF INCOME TAXES									
TI	2										
TI	3	TOTAL OPERATING REVENUES EXCL PURCHASED GAS		363,069	193,308	6,292	163,470	612	13,221	179,474	1,298
TI	4	LESS:									
TI	5	OPER. & MAINT. EXP. EXCL PURCHASED GAS	SCH E, LN 99	144,391	67,547	1,006	75,837	458	8,188	58,902	954
TI	6	DEPRECIATION AND AMORTIZATION EXPENSE	SCH D, LN 42	88,958	45,184	2,812	40,962	201	2,473	42,510	0
TI	7	TAXES OTHER THAN INCOME TAXES	SCH TO, LN 21	7,545	4,121	54	3,370	34	322	3,765	53
TI	8	NET OPERATING INCOME BEFORE TAXES		122,175	76,455	2,419	43,301	(80)	2,238	74,298	292
TI	9	LESS:									
TI	10	INTEREST EXPENSE (Rate Base * 1.85% Weighted Cost of Debt)		45,478	26,198	583	18,696	27	835	25,336	12
TI	11										
TI	12	BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS		76,697	50,257	1,836	24,604	(108)	1,403	48,962	280
TI	13										
TI	14	FEDERAL & STATE TAX ADJUSTMENTS									
TI	15	Regulatory Asset Prog M-1 (Pension & Post Ret)	SALWAGES	3,054	1,624	0	1,430	14	196	1,414	0
TI	16	Other Property Basis Adjustment (CIAC/ICM)	DISTPLT	12,276	6,857	0	5,419	0	0	6,857	0
TI	17	Removal Costs/Software	TOTPLT	9,120	5,192	0	3,928	41	194	4,957	0
TI	18	AFUDC Equity	TOTPLT	5,482	3,121	0	2,361	24	117	2,980	0
TI	19	Permanent Adjustments	TOTPLT	(775)	(441)	(0)	(334)	(3)	(16)	(421)	(0)
TI	20	Repair Allowance Deduction	TOTPLT	132,540	75,452	0	57,088	592	2,821	72,039	0
TI	21	TOTAL FEDERAL & STATE TAX ADJUSTMENTS		161,697	91,804	0	69,893	668	3,311	87,825	0
TI	22										
TI	23	CALCULATION OF PA STATE INCOME TAXES									
TI	24	BASE TAXABLE INCOME	SCH TI, LN 12	76,697	50,257	1,836	24,604	(108)	1,403	48,962	280
TI	25	LESS:									
TI	26	State Tax Depreciation (Over) Under Book	TOTPLT	(25,538)	(14,538)	(0)	(11,000)	(114)	(543)	(13,881)	(0)
TI	27	Total Tax Adjustments	SCH TI, LN 21	161,697	91,804	0	69,893	668	3,311	87,825	0
TI	28	PA STATE TAXABLE DISTRIBUTION INCOME		(59,462)	(27,009)	1,836	(34,289)	(661)	(1,365)	(24,983)	280
TI	29	PA STATE INCOME TAXES @ Tax Rate 9.99%		(5,940)	(2,698)	183	(3,425)	(66)	(136)	(2,496)	28
TI	30	PLUS: DEFERRED STATE INCOME TAXES									
TI	31	Net Operating Loss Utilization	CALCULATED	5,940	2,698	(183)	3,425	66	136	2,496	(28)
TI	32	TOTAL STATE INCOME TAX		0	0	0	0	0	0	0	0
TI	33	Deferred Taxes on Timing Differences - State	TOTPLT	(1,531)	(872)	(0)	(660)	(7)	(33)	(832)	(0)
TI	34	Deferred Taxes on State NOL	TOTPLT	5,947	3,386	0	2,562	27	127	3,232	0
TI	35	TOTAL STATE INCOME TAX EXPENSE		4,416	2,514	0	1,902	20	94	2,400	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
TO	37								
TO	38								
TO	39								
TO	40								
TO	41								
TO	42								
TO	43								
TO	44								
TO	45								
TO	46								
TO	47								
TO	48								
TO	49								
TO	50								
TI	1	DEVELOPMENT OF INCOME TAXES							
TI	2								
TI	3	TOTAL OPERATING REVENUES EXCL PURCHASED GAS		4,993	79,389	31,879	12,137	12,647	27,418
TI	4	LESS:							
TI	5	OPER. & MAINT. EXP. EXCL PURCHASED GAS	SCH E, LN 99	53	18,529	10,644	9,836	12,241	24,588
TI	6	DEPRECIATION AND AMORTIZATION EXPENSE	SCH D, LN 42	2,812	27,101	11,352	878	147	1,484
TI	7	TAXES OTHER THAN INCOME TAXES	SCH TO, LN 21	1	1,594	607	408	71	691
TI	8	NET OPERATING INCOME BEFORE TAXES		2,127	32,165	9,277	1,015	188	656
TI	9	LESS:							
TI	10	INTEREST EXPENSE (Rate Base * 1.85% Weighted Cost of Debt)		572	14,060	3,834	364	69	369
TI	11								
TI	12	BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS		1,555	18,105	5,443	651	119	286
TI	13								
TI	14	FEDERAL & STATE TAX ADJUSTMENTS							
TI	15	Regulatory Asset Prog M-1 (Pension & Post Ret)	SALWAGES	0	343	161	324	54	548
TI	16	Other Property Basis Adjustment (CIAC/ICM)	DISTPLT	0	4,024	1,396	0	0	0
TI	17	Removal Costs/Software	TOTPLT	0	2,893	1,005	11	2	18
TI	18	AFUDC Equity	TOTPLT	0	1,739	604	6	1	11
TI	19	Permanent Adjustments	TOTPLT	(0)	(246)	(85)	(1)	(0)	(2)
TI	20	Repair Allowance Deduction	TOTPLT	0	42,046	14,602	154	26	260
TI	21	TOTAL FEDERAL & STATE TAX ADJUSTMENTS		0	50,799	17,682	494	83	835
TI	22								
TI	23	CALCULATION OF PA STATE INCOME TAXES							
TI	24	BASE TAXABLE INCOME	SCH TI, LN 12	1,555	18,105	5,443	651	119	286
TI	25	LESS:							
TI	26	State Tax Depreciation (Over) Under Book	TOTPLT	(0)	(8,101)	(2,814)	(30)	(5)	(50)
TI	27	Total Tax Adjustments	SCH TI, LN 21	0	50,799	17,682	494	83	835
TI	28	PA STATE TAXABLE DISTRIBUTION INCOME		1,555	(24,592)	(9,426)	187	41	(498)
TI	29	PA STATE INCOME TAXES @ Tax Rate 9.99%		155	(2,457)	(942)	19	4	(50)
TI	30	PLUS: DEFERRED STATE INCOME TAXES							
TI	31	Net Operating Loss Utilization	CALCULATED	(155)	2,457	942	(19)	(4)	50
TI	32	TOTAL STATE INCOME TAX		0	0	0	0	0	0
TI	33	Deferred Taxes on Timing Differences - State	TOTPLT	(0)	(486)	(169)	(2)	(0)	(3)
TI	34	Deferred Taxes on State NOL	TOTPLT	0	1,887	655	7	1	12
TI	35	TOTAL STATE INCOME TAX EXPENSE		0	1,401	486	5	1	9

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
TI	36										
TI	37	CALCULATION OF FEDERAL INCOME TAXES									
TI	38	BASE TAXABLE INCOME	SCH TI, LN 12	76,697	50,257	1,836	24,604	(108)	1,403	48,962	280
TI	39	LESS:									
TI	40	PA State Income Taxes	SCH TI, LN 32	0	0	0	0	0	0	0	0
TI	41	Federal Tax Depreciation (Over) Under Book	TOTPLT	(33,615)	(19,136)	(0)	(14,479)	(150)	(715)	(18,271)	(0)
TI	42	Total Tax Adjustments	SCH TI, LN 21	161,697	91,804	0	69,893	668	3,311	87,825	0
TI	43	FEDERAL TAXABLE DISTRIBUTION INCOME		(51,384)	(22,411)	1,836	(30,810)	(625)	(1,193)	(20,593)	280
TI	44	FEDERAL INCOME TAXES @ Tax Rate 21.00%		10,791	4,706	(386)	6,470	131	250	4,324	(59)
TI	45										
TI	46										
TI	47										
TI	48										
TI	49										
TI	50										
TI	51	DEVELOPMENT OF INCOME TAXES CONTINUED									
TI	52										
TI	53	FEDERAL INCOME TAXES @ Tax Rate 21.00%	SCH TI, LN 44	10,791	4,706	(386)	6,470	131	250	4,324	(59)
TI	54	PLUS: DEFERRED FEDERAL INCOME TAXES									
TI	55	Deferred Taxes on Timing Differences - Federal	TOTPLT	998	568	0	430	4	21	542	0
TI	56	Excess Deferred Amortization	TOTPLT	3,455	1,967	0	1,488	15	74	1,878	0
TI	57	FIT Expense on Flow Through Adjustments	TOTPLT	(953)	(542)	(0)	(410)	(4)	(20)	(518)	(0)
TI	58	LESS: OTHER FEDERAL TAX ADJUSTMENTS									
TI	59	Amortization of ITC - Gas Plant	TOTPLT	(64)	(36)	(0)	(28)	(0)	(1)	(35)	(0)
TI	60	TOTAL FEDERAL INCOME TAX EXPENSE		14,354	6,735	(386)	8,005	147	326	6,261	(59)
TI	61	TOTAL INCOME TAX EXPENSE EXCLUDING PURCHASED GAS		18,770	9,249	(386)	9,907	167	420	8,661	(59)
TI	62										
TI	63	DEVELOPMENT OF PURCHASED GAS TAXES									
TI	64	PURCHASED GAS OPERATING REVENUES		226,710	0	226,710	0	0	0	0	226,710
TI	65	LESS:									
TI	66	OPERATION & MAINTAINENCE EXPENSE		226,710	0	226,710	0	0	0	0	226,710
TI	67	NET OPERATING INCOME BEFORE TAXES		(0)	0	(0)	0	0	0	0	(0)
TI	68	LESS:									
TI	69	INTEREST EXPENSE (Rate Base * 1.85% Weighted Cost of Debt)		68	0	68	0	0	0	0	68
TI	70	BASE TAXABLE PURCHASED GAS INCOME		(68)	0	(68)	0	0	0	0	(68)
TI	71	LESS:									
TI	72	PA STATE PURCHASED GAS INCOME TAXES @ Tax Rate 9.99%		(7)	0	(7)	0	0	0	0	(7)
TI	73	Net Operating Loss Utilization	CALCULATED	7	0	7	0	0	0	0	7
TI	74	TOTAL STATE INCOME TAX		0	0	0	0	0	0	0	0
TI	75	EQUALS:									
TI	76	FEDERAL PURCHASED GAS INCOME TAXES @ Tax Rate 21.00%		14	0	14	0	0	0	0	14
TI	77										
TI	78	TOTAL PA INCOME TAX EXPENSE		4,416	2,514	0	1,902	20	94	2,400	0
TI	79	TOTAL FEDERAL INCOME TAX EXPENSE		14,369	6,735	(371)	8,005	147	326	6,261	(45)
TI	80	TOTAL INCOME TAX EXPENSE		18,784	9,249	(371)	9,907	167	420	8,661	(45)
TI	81										
TI	82	TOTAL OTHER TAX EXPENSE		7,545	4,121	54	3,370	34	322	3,765	53
TI	83										
TI	84	TOTAL TAX EXPENSE		26,330	13,370	(317)	13,277	201	743	12,426	8

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
TI	36								
TI	37	CALCULATION OF FEDERAL INCOME TAXES							
TI	38	BASE TAXABLE INCOME	SCH TI, LN 12	1,555	18,105	5,443	651	119	286
TI	39	LESS:							
TI	40	PA State Income Taxes	SCH TI, LN 32	0	0	0	0	0	0
TI	41	Federal Tax Depreciation (Over) Under Book	TOTPLT	(0)	(10,664)	(3,703)	(39)	(7)	(66)
TI	42	Total Tax Adjustments	SCH TI, LN 21	0	50,799	17,682	494	83	835
TI	43	FEDERAL TAXABLE DISTRIBUTION INCOME		1,555	(22,030)	(8,536)	196	42	(482)
TI	44	FEDERAL INCOME TAXES @ Tax Rate 21.00%		(327)	4,626	1,793	(41)	(9)	101
TI	45								
TI	46								
TI	47								
TI	48								
TI	49								
TI	50								
TI	51	DEVELOPMENT OF INCOME TAXES CONTINUED							
TI	52								
TI	53	FEDERAL INCOME TAXES @ Tax Rate 21.00%	SCH TI, LN 44	(327)	4,626	1,793	(41)	(9)	101
TI	54	PLUS: DEFERRED FEDERAL INCOME TAXES							
TI	55	Deferred Taxes on Timing Differences - Federal	TOTPLT	0	316	110	1	0	2
TI	56	Excess Deferred Amortization	TOTPLT	0	1,096	381	4	1	7
TI	57	FIT Expense on Flow Through Adjustments	TOTPLT	(0)	(302)	(105)	(1)	(0)	(2)
TI	58	LESS: OTHER FEDERAL TAX ADJUSTMENTS							
TI	59	Amortization of ITC - Gas Plant	TOTPLT	(0)	(20)	(7)	(0)	(0)	(0)
TI	60	TOTAL FEDERAL INCOME TAX EXPENSE		(327)	5,757	2,185	(37)	(8)	108
TI	61	TOTAL INCOME TAX EXPENSE EXCLUDING PURCHASED GAS		(327)	7,158	2,672	(32)	(7)	117
TI	62								
TI	63	DEVELOPMENT OF PURCHASED GAS TAXES							
TI	64	PURCHASED GAS OPERATING REVENUES		0	0	0	0	0	0
TI	65	LESS:							
TI	66	OPERATION & MAINTAINENCE EXPENSE		0	0	0	0	0	0
TI	67	NET OPERATING INCOME BEFORE TAXES		0	0	0	0	0	0
TI	68	LESS:							
TI	69	INTEREST EXPENSE (Rate Base * 1.85% Weighted Cost of Debt)		0	0	0	0	0	0
TI	70	BASE TAXABLE PURCHASED GAS INCOME		0	0	0	0	0	0
TI	71	LESS:							
TI	72	PA STATE PURCHASED GAS INCOME TAXES @ Tax Rate 9.99%		0	0	0	0	0	0
TI	73	Net Operating Loss Utilization	CALCULATED	0	0	0	0	0	0
TI	74	TOTAL STATE INCOME TAX		0	0	0	0	0	0
TI	75	EQUALS:							
TI	76	FEDERAL PURCHASED GAS INCOME TAXES @ Tax Rate 21.00%		0	0	0	0	0	0
TI	77								
TI	78	TOTAL PA INCOME TAX EXPENSE		0	1,401	486	5	1	9
TI	79	TOTAL FEDERAL INCOME TAX EXPENSE		(327)	5,757	2,185	(37)	(8)	108
TI	80	TOTAL INCOME TAX EXPENSE		(327)	7,158	2,672	(32)	(7)	117
TI	81								
TI	82	TOTAL OTHER TAX EXPENSE		1	1,594	607	408	71	691
TI	83								
TI	84	TOTAL TAX EXPENSE		(325)	8,752	3,278	376	64	808

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
TI	85										
TI	86										
TI	87										
TI	88										
TI	89										
TI	90	TAX RATES & FACTORS									
TI	91	GROSS RECEIPTS TAX RATE	0.00%								
TI	92	STATE TAX RATE	9.99%								
TI	93	FEDERAL TAX RATE - CURRENT	21.00%								
TI	94	1 - EFFECTIVE TAX RATE									
TI	95	EFFECTIVE TAX RATE									
TI	96	GROSS REVENUE CONVERSION FACTOR	1.41376								
TI	97	UNCOLLECTIBLES EXPENSE FACTOR	0.003472								
TI	98	PUC / OTS & SBA FEE AS % OF REV FACTOR	0.003080								
TI	99	WEIGHTED COST OF DEBT	1.85%								
TI	100										
SW	1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR									
SW	2										
SW	3	PRODUCTION SALARIES & WAGES EXPENSE									
SW	4	Manufactured Gas Production Expense									
SW	5	Operation - Acct 717	OX_PRODM	48	48	0	0	48	0	0	0
SW	6	Maintenance - Accts 741-742	MX_PRODM	112	112	0	0	112	0	0	0
SW	7	Total Manufactured Gas Production Expense		160	160	0	0	160	0	0	0
SW	8										
SW	9	Other Gas Supply Expense									
SW	10	Operation - Accounts 804-808	OX_PRODO	0	0	0	0	0	0	0	0
SW	11	Total Other Gas Supply		0	0	0	0	0	0	0	0
SW	12	TOTAL PRODUCTION S&W EXP		160	160	0	0	160	0	0	0
SW	13										
SW	14	STORAGE SALARIES & WAGES EXPENSE									
SW	15	Operation - Accts 840-841	OX_STOR	541	541	0	0	0	541	0	0
SW	16	Maintenance - Acct 843	MX_STOR	1,672	1,672	0	0	0	1,672	0	0
SW	17	TOTAL STORAGE S&W EXP		2,213	2,213	0	0	0	2,213	0	0
SW	18										
SW	19	TRANSMISSION SALARIES & WAGES EXPENSE									
SW	20	Operation	OX_TRAN	0	0	0	0	0	0	0	0
SW	21	Maintenance	MX_TRAN	0	0	0	0	0	0	0	0
SW	22	TOTAL TRANSMISSION S&W EXP		0	0	0	0	0	0	0	0
SW	23										
SW	24	DISTRIBUTION SALARIES & WAGES EXPENSE									
SW	25	Operation									
SW	26	874-Mains and Services Expenses	OX_874	5,809	3,570	0	2,239	0	0	3,570	0
SW	27	875-Measuring & Reg. Station Exp.-General	OX_875	714	714	0	0	0	0	714	0
SW	28	878-Meter & House Regulator Expenses	OX_878	1,217	0	0	1,217	0	0	0	0
SW	29	879-Customer Installations Expenses	OX_879	3,662	0	0	3,662	0	0	0	0
SW	30	880-Other Expenses	OX_880	2,695	1,505	0	1,190	0	0	1,505	0
SW	31	Total Operation		14,096	5,789	0	8,307	0	0	5,789	0
SW	32	Maintenance									
SW	33	887-Maintenance of Mains	MX_887	9,628	9,628	0	0	0	0	9,628	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
TI	85								
TI	86								
TI	87								
TI	88								
TI	89								
TI	90	TAX RATES & FACTORS							
TI	91	GROSS RECEIPTS TAX RATE	0.00%						
TI	92	STATE TAX RATE	9.99%						
TI	93	FEDERAL TAX RATE - CURRENT	21.00%						
TI	94	1 - EFFECTIVE TAX RATE							
TI	95	EFFECTIVE TAX RATE							
TI	96	GROSS REVENUE CONVERSION FACTOR	1.41376						
TI	97	UNCOLLECTIBLES EXPENSE FACTOR	0.003472						
TI	98	PUC / OTS & SBA FEE AS % OF REV FACTOR	0.003080						
TI	99	WEIGHTED COST OF DEBT	1.85%						
TI	100								
SW	1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR							
SW	2								
SW	3	PRODUCTION SALARIES & WAGES EXPENSE							
SW	4	Manufactured Gas Production Expense							
SW	5	Operation - Acct 717	OX_PRODM	0	0	0	0	0	0
SW	6	Maintenance - Accts 741-742	MX_PRODM	0	0	0	0	0	0
SW	7	Total Manufactured Gas Production Expense		0	0	0	0	0	0
SW	8								
SW	9	Other Gas Supply Expense							
SW	10	Operation - Accounts 804-808	OX_PRODO	0	0	0	0	0	0
SW	11	Total Other Gas Supply		0	0	0	0	0	0
SW	12	TOTAL PRODUCTION S&W EXP		0	0	0	0	0	0
SW	13								
SW	14	STORAGE SALARIES & WAGES EXPENSE							
SW	15	Operation - Accts 840-841	OX_STOR	0	0	0	0	0	0
SW	16	Maintenance - Acct 843	MX_STOR	0	0	0	0	0	0
SW	17	TOTALSTORAGE S&W EXP		0	0	0	0	0	0
SW	18								
SW	19	TRANSMISSION SALARIES & WAGES EXPENSE							
SW	20	Operation	OX_TRAN	0	0	0	0	0	0
SW	21	Maintenance	MX_TRAN	0	0	0	0	0	0
SW	22	TOTAL TRANSMISSION S&W EXP		0	0	0	0	0	0
SW	23								
SW	24	DISTRIBUTION SALARIES & WAGES EXPENSE							
SW	25	Operation							
SW	26	874-Mains and Services Expenses	OX_874	0	2,239	0	0	0	0
SW	27	875-Measuring & Reg. Station Exp.-General	OX_875	0	0	0	0	0	0
SW	28	878-Meter & House Regulator Expenses	OX_878	0	0	1,217	0	0	0
SW	29	879-Customer Installations Expenses	OX_879	0	0	0	3,662	0	0
SW	30	880-Other Expenses	OX_880	0	883	306	0	0	0
SW	31	Total Operation		0	3,122	1,523	3,662	0	0
SW	32	Maintenance							
SW	33	887-Maintenance of Mains	MX_887	0	0	0	0	0	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
SW	34	889-Maint. of Measuring & Reg. Station Equip.-Gen	MX_889	494	494	0	0	0	0	494	0
SW	35	892-Maintenance of Services	MX_892	710	0	0	710	0	0	0	0
SW	36	893-Maint. of Meters & House Regulators	MX_893	285	0	0	285	0	0	0	0
SW	37	894-Maintenance of Other Equipment	MX_894	116	65	0	51	0	0	65	0
SW	38	Total Distribution Maintenance		11,234	10,186	0	1,047	0	0	10,186	0
SW	39	TOTAL DISTRIBUTION S&W EXP		25,330	15,976	0	9,354	0	0	15,976	0
SW	40	TOTAL OPER & MAINT S&W EXP (PROD, STOR, TRAN,& DIST)		27,702	18,348	0	9,354	160	2,213	15,976	0
SW	41										
SW	42										
SW	43										
SW	44										
SW	45										
SW	46										
SW	47										
SW	48										
SW	49										
SW	50										
SW	51	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR CONTINUED									
SW	52										
SW	53	CUSTOMER ACCOUNTS EXPENSES									
SW	54	902-Meter Reading	CMETRDG	0	0	0	0	0	0	0	0
SW	55	903-Customer Records and Collection Expense	CUSTREC	5,897	0	0	5,897	0	0	0	0
SW	56	904-Uncollectible Accounts	EXP_904	0	0	0	0	0	0	0	0
SW	57	904-Uncollectible Accounts - PPA	EXP_904	0	0	0	0	0	0	0	0
SW	58	905-Miscellaneous CA	CUSTCAM	291	0	0	291	0	0	0	0
SW	59	TOTAL CUSTOMER ACCTS S&W EXPENSE		6,188	0	0	6,188	0	0	0	0
SW	60										
SW	61	CUSTOMER SERVICE & SALES EXPENSES									
SW	62	908-Customer Assistance	CUSTASST	226	0	0	226	0	0	0	0
SW	63	909-Advertisement	CUSTADVT	0	0	0	0	0	0	0	0
SW	64	910-Miscellaneous CS	CUSTCSM	0	0	0	0	0	0	0	0
SW	65	912-Demonstrating and Selling Expenses	CUSTSALES	388	0	0	388	0	0	0	0
SW	66	916 Miscellaneous Sales Expenses	CUSTSALES	0	0	0	0	0	0	0	0
SW	67	TOTAL CUST SERVICE & SALES S&W EXP		615	0	0	615	0	0	0	0
SW	68										
SW	69	TOTAL OPER & MAINT S&W EXP EXCL A&G		34,505	18,348	0	16,157	160	2,213	15,976	0
SW	70										
SW	71	ADMINISTRATIVE & GENERAL EXPENSE									
SW	72	920-Administrative Salaries	SALWAGXAG	7,398	3,934	0	3,464	34	474	3,425	0
SW	73	921-Office Supplies & Expense	SALWAGXAG	0	0	0	0	0	0	0	0
SW	74	923-Outside Service Employed	SALWAGXAG	0	0	0	0	0	0	0	0
SW	75	924-Property Insurance	PSTDGPLT	0	0	0	0	0	0	0	0
SW	76	925-Injuries and Damages	SALWAGXAG	129	69	0	60	1	8	60	0
SW	77	926-Employee Pensions & Benefits	SALWAGXAG	0	0	0	0	0	0	0	0
SW	78	928-Regulatory Commission	CLAIMREV	0	0	0	0	0	0	0	0
SW	79	929-Duplicate Charges-Credit	CLAIMREV	0	0	0	0	0	0	0	0
SW	80	930.1-General Advertising	SALWAGXAG	0	0	0	0	0	0	0	0
SW	81	930.2-Miscellaneous General	SALWAGXAG	0	0	0	0	0	0	0	0
SW	82	932-Maintenance of General Plant	GENLPLT	177	94	0	83	1	11	82	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
SW	34	889-Maint. of Measuring & Reg. Station Equip.-Gen	MX_889	0	0	0	0	0	0
SW	35	892-Maintenance of Services	MX_892	0	710	0	0	0	0
SW	36	893-Maint. of Meters & House Regulators	MX_893	0	0	285	0	0	0
SW	37	894-Maintenance of Other Equipment	MX_894	0	38	13	0	0	0
SW	38	Total Distribution Maintenance		0	748	299	0	0	0
SW	39	TOTAL DISTRIBUTION S&W EXP		0	3,870	1,822	3,662	0	0
SW	40	TOTAL OPER & MAINT S&W EXP (PROD, STOR, TRAN,& DIST)		0	3,870	1,822	3,662	0	0
SW	41								
SW	42								
SW	43								
SW	44								
SW	45								
SW	46								
SW	47								
SW	48								
SW	49								
SW	50								
SW	51	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR COI							
SW	52								
SW	53	CUSTOMER ACCOUNTS EXPENSES							
SW	54	902-Meter Reading	CMETRDG	0	0	0	0	0	0
SW	55	903-Customer Records and Collection Expense	CUSTREC	0	0	0	0	0	5,897
SW	56	904-Uncollectible Accounts	EXP_904	0	0	0	0	0	0
SW	57	904-Uncollectible Accounts - PPA	EXP_904	0	0	0	0	0	0
SW	58	905-Miscellaneous CA	CUSTCAM	0	0	0	0	0	291
SW	59	TOTAL CUSTOMER ACCTS S&W EXPENSE		0	0	0	0	0	6,188
SW	60								
SW	61	CUSTOMER SERVICE & SALES EXPENSES							
SW	62	908-Customer Assistance	CUSTASST	0	0	0	0	226	0
SW	63	909-Advertisement	CUSTADVT	0	0	0	0	0	0
SW	64	910-Miscellaneous CS	CUSTCSM	0	0	0	0	0	0
SW	65	912-Demonstrating and Selling Expenses	CUSTSALES	0	0	0	0	388	0
SW	66	916 Miscellaneous Sales Expenses	CUSTSALES	0	0	0	0	0	0
SW	67	TOTAL CUST SERVICE & SALES S&W EXP		0	0	0	0	615	0
SW	68								
SW	69	TOTAL OPER & MAINT S&W EXP EXCL A&G		0	3,870	1,822	3,662	615	6,188
SW	70								
SW	71	ADMINISTRATIVE & GENERAL EXPENSE							
SW	72	920-Administrative Salaries	SALWAGXAG	0	830	391	785	132	1,327
SW	73	921-Office Supplies & Expense	SALWAGXAG	0	0	0	0	0	0
SW	74	923-Outside Service Employed	SALWAGXAG	0	0	0	0	0	0
SW	75	924-Property Insurance	PSTDGPLT	0	0	0	0	0	0
SW	76	925-Injuries and Damages	SALWAGXAG	0	14	7	14	2	23
SW	77	926-Employee Pensions & Benefits	SALWAGXAG	0	0	0	0	0	0
SW	78	928-Regulatory Commission	CLAIMREV	0	0	0	0	0	0
SW	79	929-Duplicate Charges-Credit	CLAIMREV	0	0	0	0	0	0
SW	80	930.1-General Advertising	SALWAGXAG	0	0	0	0	0	0
SW	81	930.2-Miscellaneous General	SALWAGXAG	0	0	0	0	0	0
SW	82	932-Maintenance of General Plant	GENLPLT	0	20	9	19	3	32

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
SW	83	TOTAL A&G S&W EXPENSE		7,704	4,097	0	3,607	36	494	3,567	0
SW	84										
SW	85	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXP		42,209	22,445	0	19,764	195	2,707	19,543	0
SW	86										
SW	87										
SW	88										
SW	89										
SW	90										
SW	91										
SW	92										
SW	93										
SW	94										
SW	95										
SW	96										
SW	97										
SW	98										
SW	99										
SW	100										
AF	1	ALLOCATION FACTOR TABLE									
AF	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	3										
AF	4	CAPACITY									
AF	5	<u>CAPACITY - PRODUCTION RELATED (LPG)</u>									
AF	6	Capacity Production - Design Peak Day Sendout	DPKDAYP	846,416							
AF	7										
AF	8										
AF	9	<u>CAPACITY - STORAGE RELATED (LNG)</u>									
AF	10	Capacity Storage - Design Peak Day Sendout	DPKDAY	846,416							
AF	11										
AF	12										
AF	13										
AF	14	<u>CAPACITY - TRANSMISSION RELATED</u>									
AF	15	Capacity Transmission - Design Peak Day Sendout	DTRAN	846,416							
AF	16										
AF	17										
AF	18										
AF	19										
AF	20	<u>CAPACITY - DISTRIBUTION RELATED (Non-Coincident Peak Capacity)</u>									
AF	21	Capacity Distribution Mains (A&E) Excess Demand	DEXCESS	683,737							
AF	22	Capacity Distribution Mains (Direct Assign Plant)	DAMAINS	15,289							
AF	23	Capacity Distribution Mains (Direct Assign Acc Dep)	DAMAINSAD	2,147							
AF	24	Capacity Distribution Mains (Direct Assign Dep Exp)	DAMAINSDE	155							
AF	25	Capacity Distribution (Des Peak Day Sendout)	DESDAY	846,416							
AF	26	Capacity Distribution M&R (Direct Assign Plant)	DAMR	11,382							
AF	27	Capacity Distribution M&R (Direct Assign Acc Dep)	DAMRAD	2,689							
AF	28	Capacity Distribution M&R (Direct Assign Dep Exp)	DAMRDE	159							
AF	29										
AF	30	Capacity Avg Daily Del excl Direct	DAVGDD	230,679							
AF	31										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
SW	83	TOTAL A&G S&W EXPENSE		0	864	407	818	137	1,382
SW	84								
SW	85	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXP		0	4,735	2,229	4,479	752	7,570
SW	86								
SW	87								
SW	88								
SW	89								
SW	90								
SW	91								
SW	92								
SW	93								
SW	94								
SW	95								
SW	96								
SW	97								
SW	98								
SW	99								
SW	100								
AF	1	ALLOCATION FACTOR TABLE							
AF	2	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
AF	3								
AF	4	<u>CAPACITY</u>							
AF	5	<u>CAPACITY - PRODUCTION RELATED (LPG)</u>							
AF	6	Capacity Production - Design Peak Day Sendout	DPKDAYP						
AF	7								
AF	8								
AF	9	<u>CAPACITY - STORAGE RELATED (LNG)</u>							
AF	10	Capacity Storage - Design Peak Day Sendout	DPKDAY						
AF	11								
AF	12								
AF	13								
AF	14	<u>CAPACITY - TRANSMISSION RELATED</u>							
AF	15	Capacity Transmission - Design Peak Day Sendout	DTRAN						
AF	16								
AF	17								
AF	18								
AF	19								
AF	20	<u>CAPACITY - DISTRIBUTION RELATED (Non-Coincident Peak Capacity)</u>							
AF	21	Capacity Distribution Mains (A&E) Excess Demand	DEXCESS						
AF	22	Capacity Distribution Mains (Direct Assign Plant)	DAMAINS						
AF	23	Capacity Distribution Mains (Direct Assign Acc Dep)	DAMAINSAD						
AF	24	Capacity Distribution Mains (Direct Assign Dep Exp)	DAMAINSDE						
AF	25	Capacity Distribution (Des Peak Day Sendout)	DESDAY						
AF	26	Capacity Distribution M&R (Direct Assign Plant)	DAMR						
AF	27	Capacity Distribution M&R (Direct Assign Acc Dep)	DAMRAD						
AF	28	Capacity Distribution M&R (Direct Assign Dep Exp)	DAMRDE						
AF	29								
AF	30	Capacity Avg Daily Del excl Direct	DAVGDD						
AF	31								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
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	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	53										
AF	54	COMMODITY									
AF	55	Annual Gas Deliveries - Thruput (Mcf)	ETHRUPUT	90,879,246							
AF	56	Annual Gas Deliveries - Firm	ETHRUPUTF	76,208,903							
AF	57	Annual Gas Deliveries - Transportation Only	ETHRUPUTT	25,845,137							
AF	58										
AF	59										
AF	60	Commodity Gas Storage	ESTORAGE	1.0000							
AF	61										
AF	62										
AF	63										
AF	64										
AF	65	Annual Gas Cost (PGC)	EGAS	201,635							
AF	66	Commodity - Balancing Service Charge (BSC)	EBSC	25,075							
AF	67										
AF	68	CUSTOMER									
AF	69	380-Services	CSERVICE	3,347,375							
AF	70	381-Meters (Avg Cost per meter)	CMETERS	215,514							
AF	71	381-Meters Direct Assignment	CMETERSDA	1							
AF	72	382-Meters Installations Direct Assignment	CMETINSTDA	1							
AF	73										
AF	74	Customer Deposits	CUSTDEP	12,465							
AF	75	Customer Deposits Interest	CUSTDEPINT	351							
AF	76										
AF	77	879-Customer Installation Expense	CUSTINSTALL	539,593							
AF	78	902-Meter Reading Expense	CMETRDG	539,593							
AF	79	903-Customer Records and Collections	CUSTREC	1.0000							
AF	80	905-Miscellaneous Customer Accounts	CUSTCAM	539,593							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
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>COMMODITY</u>							
AF	55	Annual Gas Deliveries - Thruput (Mcf)	ETHRUPUT						
AF	56	Annual Gas Deliveries - Firm	ETHRUPUTF						
AF	57	Annual Gas Deliveries - Transportation Only	ETHRUPUTT						
AF	58								
AF	59								
AF	60	Commodity Gas Storage	ESTORAGE						
AF	61								
AF	62								
AF	63								
AF	64								
AF	65	Annual Gas Cost (PGC)	EGAS						
AF	66	Commodity - Balancing Service Charge (BSC)	EBSC						
AF	67								
AF	68	<u>CUSTOMER</u>							
AF	69	380-Services	CSERVICE						
AF	70	381-Meters (Avg Cost per meter)	CMETERS						
AF	71	381-Meters Direct Assignment	CMETERSDA						
AF	72	382-Meters Installations Direct Assignment	CMETINSTDA						
AF	73								
AF	74	Customer Deposits	CUSTDEP						
AF	75	Customer Deposits Interest	CUSTDEPINT						
AF	76								
AF	77	879-Customer Installation Expense	CUSTINSTALL						
AF	78	902-Meter Reading Expense	CMETRDG						
AF	79	903-Customer Records and Collections	CUSTREC						
AF	80	905-Miscellaneous Customer Accounts	CUSTCAM						

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AF	81	908-Customer Assistance	CUSTASST	1.0000							
AF	82	908-Customer Assistance - Direct Assignment	CUSTASSTDA	44,498							
AF	83	909-Informational and Instructional Advertising	CUSTADVT	1.0000							
AF	84	910-Miscellaneous Customer Service	CUSTCSM	1.0000							
AF	85	916-Miscellaneous Sales Expense	CUSTSALES	1.0000							
AF	86										
AF	87	Number of Bills	CUSTBILLS	6,475,119							
AF	88	Number of Customers (Average Annual)	CUST	539,593							
AF	89										
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	Plant Related									
AF	104	Intangible Plant	INTPLT	18,229							
AF	105	Production Plant	PRODPLT	15,539							
AF	106	Storage Plant	STORPLT	72,428							
AF	107	Transmission Plant in Service	TRANPLT	0							
AF	108	Distribution Plant in Service	DISTPLT	3,392,978							
AF	109	General Plant in Service	GENLPLT	38,495							
AF	110	Total Gas Plant In Service	TOTPLT	3,537,670							
AF	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	3,776,697							
AF	112	Total Transmission and Distribution Plant	TDPLT	3,392,978							
AF	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT	3,519,441							
AF	114	Total Distribution and General Plant	DGPLT	3,431,473							
AF	115	Rate Base	RATEBASE	2,461,939							
AF	116	Distribution Plant in Service - Capacity Related	DDISTPLT	1,873,803							
AF	117										
AF	118	Account 374	PLT_374	3,637							
AF	119	Account 375	PLT_375	15,745							
AF	120	Account 376-General Excess	PLT_376GE	1,313,540							
AF	121	Account 376-General Average	PLT_376GA	443,161							
AF	122	Account 376-DA	PLT_376DA	15,289							
AF	123	Account 376	PLT_376	1,771,990							
AF	124	Account 378	PLT_378	24,652							
AF	125	Account 379-City Gate	PLT_379CG	65,778							
AF	126	Account 379-Joint	PLT_379DA	11,382							
AF	127	Account 379	PLT_379	77,160							
AF	128	Account 380	PLT_380	1,111,048							
AF	129	Account 381	PLT_381	164,090							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AF	81	908-Customer Assistance	CUSTASST						
AF	82	908-Customer Assistance - Direct Assignment	CUSTASSTDA						
AF	83	909-Informational and Instructional Advertising	CUSTADVT						
AF	84	910-Miscellaneous Customer Service	CUSTCSM						
AF	85	916-Miscellaneous Sales Expense	CUSTSALES						
AF	86								
AF	87	Number of Bills	CUSTBILLS						
AF	88	Number of Customers (Average Annual)	CUST						
AF	89								
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	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
AF	103	<u>Plant Related</u>							
AF	104	Intangible Plant	INTPLT						
AF	105	Production Plant	PRODPLT						
AF	106	Storage Plant	STORPLT						
AF	107	Transmission Plant in Service	TRANPLT						
AF	108	Distribution Plant in Service	DISTPLT						
AF	109	General Plant in Service	GENLPLT						
AF	110	Total Gas Plant In Service	TOTPLT						
AF	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR						
AF	112	Total Transmission and Distribution Plant	TDPLT						
AF	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT						
AF	114	Total Distribution and General Plant	DGPLT						
AF	115	Rate Base	RATEBASE						
AF	116	Distribution Plant in Service - Capacity Related	DDISTPLT						
AF	117								
AF	118	Account 374	PLT_374						
AF	119	Account 375	PLT_375						
AF	120	Account 376-General Excess	PLT_376GE						
AF	121	Account 376-General Average	PLT_376GA						
AF	122	Account 376-DA	PLT_376DA						
AF	123	Account 376	PLT_376						
AF	124	Account 378	PLT_378						
AF	125	Account 379-City Gate	PLT_379CG						
AF	126	Account 379-Joint	PLT_379DA						
AF	127	Account 379	PLT_379						
AF	128	Account 380	PLT_380						
AF	129	Account 381	PLT_381						

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AF	130	Account 382	PLT_382	221,083							
AF	131	Account 387	PLT_387	2,118							
AF	132	Account 388-Asset Retirement Costs for Distribution	PLT_388	1,454							
AF	133	Accounts 376, 378 & 379 - Mains & M&R	PLT_376379	1,873,803							
AF	134	Accounts 376 & 380 - Mains & Services	PLT_376380	2,883,038							
AF	135	Accounts 380 & 381 - Services & Meters	PLT_380381	1,275,138							
AF	136	Accounts 374 & 375 - Land & Structures	PLT_374375	19,382							
AF	137	Accounts 381 through 385	PLT_3815	385,173							
AF	138	Accounts 378, 379, & 387	PLT_378387	103,931							
AF	139										
AF	140	Residential	DPLTRES	1,164,443							
AF	141	Small Commercial and Industrial	DPLTCI	236,711							
AF	142	Large High Load Factor	DPLTLHLF	261							
AF	143	Motor Vehicle - Firm	DPLTMVF	403							
AF	144	Motor Vehicle - Interruptible	DPLTMVI	9							
AF	145	Interruptible Service	DPLTIS	36							
AF	146	Temperature Control	DPLTTC	411							
AF	147	Transportation Service - Firm	DPLTTSF	31,657							
AF	148	Transportation Service - Interruptible	DPLTTSI	20,179							
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 717	OX_717	80							
AF	156	Account 741	MX_741	53							
AF	157	Account 743	MX_743	133							
AF	158	Manufactured Gas Production Operation Expense	OX_PRODM	80							
AF	159	Manufactured Gas Production Maintenance Expense	MX_PRODM	186							
AF	160	Other Production Operation Expense	OX_PRODO	226,710							
AF	161										
AF	162										
AF	163	<u>Storage Expense Related</u>									
AF	164	Storage Operation Expense	OX_STOR	1,065							
AF	165	Storage Maintenance Expense	MX_STOR	4,414							
AF	166										
AF	167										
AF	168	<u>Transmission Expense Related</u>									
AF	169	Transmission Operation Expense	OX_TRAN	0							
AF	170	Transmission Maintenance Expense	MX_TRAN	0							
AF	171	Transmission Salaries & Wages Accounts 511-567	SALWAGTO	0							
AF	172	Transmission Salaries & Wages Accounts 569-574	SALWAGTM	0							
AF	173										
AF	174										
AF	175	<u>Distribution Expense Related</u>									
AF	176	Account 874	OX_874	16,959							
AF	177	Account 875	OX_875	1,036							
AF	178	Account 878	OX_878	5,979							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AF	130	Account 382	PLT_382						
AF	131	Account 387	PLT_387						
AF	132	Account 388-Asset Retirement Costs for Distribution	PLT_388						
AF	133	Accounts 376, 378 & 379 - Mains & M&R	PLT_376379						
AF	134	Accounts 376 & 380 - Mains & Services	PLT_376380						
AF	135	Accounts 380 & 381 - Services & Meters	PLT_380381						
AF	136	Accounts 374 & 375 - Land & Structures	PLT_374375						
AF	137	Accounts 381 through 385	PLT_3815						
AF	138	Accounts 378, 379, & 387	PLT_378387						
AF	139								
AF	140	Residential	DPLTRES						
AF	141	Small Commercial and Industrial	DPLTCI						
AF	142	Large High Load Factor	DPLTLHLF						
AF	143	Motor Vehicle - Firm	DPLTMVF						
AF	144	Motor Vehicle - Interruptible	DPLTMVI						
AF	145	Interruptible Service	DPLTIS						
AF	146	Temperature Control	DPLTTC						
AF	147	Transportation Service - Firm	DPLTTSF						
AF	148	Transportation Service - Interruptible	DPLTTSI						
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 717	OX_717						
AF	156	Account 741	MX_741						
AF	157	Account 743	MX_743						
AF	158	Manufactured Gas Production Operation Expense	OX_PRODM						
AF	159	Manufactured Gas Production Maintenance Expense	MX_PRODM						
AF	160	Other Production Operation Expense	OX_PRODO						
AF	161								
AF	162								
AF	163	<u>Storage Expense Related</u>							
AF	164	Storage Operation Expense	OX_STOR						
AF	165	Storage Maintenance Expense	MX_STOR						
AF	166								
AF	167								
AF	168	<u>Transmission Expense Related</u>							
AF	169	Transmission Operation Expense	OX_TRAN						
AF	170	Transmission Maintenance Expense	MX_TRAN						
AF	171	Transmission Salaries & Wages Accounts 511-567	SALWAGTO						
AF	172	Transmission Salaries & Wages Accounts 569-574	SALWAGTM						
AF	173								
AF	174								
AF	175	<u>Distribution Expense Related</u>							
AF	176	Account 874	OX_874						
AF	177	Account 875	OX_875						
AF	178	Account 878	OX_878						

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AF	179	Account 879	OX_879	5,158							
AF	180	Account 880	OX_880	13,512							
AF	181	Account 887	MX_887	17,505							
AF	182	Account 889	MX_889	1,014							
AF	183	Account 892	MX_892	1,445							
AF	184	Account 893	MX_893	418							
AF	185	Account 894	MX_894	879							
AF	186	O&M Accounts 874-880	OX_DIST	42,643							
AF	187	O&M Accounts 887-894	MX_DIST	3,756							
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	ALLOCATION FACTOR TABLE CONTINUED									
AF	202	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	203										
AF	204	<u>Customer Distribution Expense Related</u>									
AF	205	Account 902	OX_902	199							
AF	206	Account 903	OX_903	14,723							
AF	207	Account 904	OX_904	2,263							
AF	208	O&M Accounts 902-905	OX_CA	19,658							
AF	209										
AF	210	Account908	OX_908	7,742							
AF	211	Account909	OX_909	309							
AF	212	Account910	OX_910	0							
AF	213	O&M Accounts 908-910	OX_CS	8,550							
AF	214	Accounts 901-910	X_CACS	31,019							
AF	215										
AF	216	Total O&M less Purchased Gas	OMXPP	144,391							
AF	217										
AF	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP	86,740							
AF	219										
AF	220	Base Taxable Income	EBT	76,629							
AF	221										
AF	222										
AF	223	<u>Salaries and Wages Expense Related</u>									
AF	224	Salaries & Wages Accounts 870-880	SALWAGDO	14,096							
AF	225	Salaries & Wages Accounts 887-894	SALWAGDM	11,234							
AF	226	Salaries & Wages Accounts 902-905	SALWAGCA	6,188							
AF	227	Salaries & Wages Accounts 908-910	SALWAGCS	226							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AF	179	Account 879	OX_879						
AF	180	Account 880	OX_880						
AF	181	Account 887	MX_887						
AF	182	Account 889	MX_889						
AF	183	Account 892	MX_892						
AF	184	Account 893	MX_893						
AF	185	Account 894	MX_894						
AF	186	O&M Accounts 874-880	OX_DIST						
AF	187	O&M Accounts 887-894	MX_DIST						
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	ALLOCATION FACTOR TABLE CONTINUED							
AF	202	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
AF	203								
AF	204	<u>Customer Distribution Expense Related</u>							
AF	205	Account 902	OX_902						
AF	206	Account 903	OX_903						
AF	207	Account 904	OX_904						
AF	208	O&M Accounts 902-905	OX_CA						
AF	209								
AF	210	Account908	OX_908						
AF	211	Account909	OX_909						
AF	212	Account910	OX_910						
AF	213	O&M Accounts 908-910	OX_CS						
AF	214	Accounts 901-910	X_CACS						
AF	215								
AF	216	Total O&M less Purchased Gas	OMXPP						
AF	217								
AF	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP						
AF	219								
AF	220	Base Taxable Income	EBT						
AF	221								
AF	222								
AF	223	<u>Salaries and Wages Expense Related</u>							
AF	224	Salaries & Wages Accounts 870-880	SALWAGDO						
AF	225	Salaries & Wages Accounts 887-894	SALWAGDM						
AF	226	Salaries & Wages Accounts 902-905	SALWAGCA						
AF	227	Salaries & Wages Accounts 908-910	SALWAGCS						

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AF	228	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	34,505							
AF	229	Total Salaries and Wages Expense	SALWAGES	42,209							
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	361,541							
AF	254										
AF	255	Residential	SREVRES	233,489							
AF	256	Small Commercial and Industrial	SREVC	100,579							
AF	257	Large High Load Factor	SREVLHLF	75							
AF	258	Motor Vehicle - Firm	SREVMVF	475							
AF	259	Motor Vehicle - Interruptible	SREVMVI	5							
AF	260	Interruptible Service	SREVIS	0							
AF	261	Temperature Control	SREVTC	690							
AF	262	Transportation Service - Firm	SREVTSF	16,719							
AF	263	Transportation Service - Interruptible	SREVTSI	9,509							
AF	264										
AF	265										
AF	266	Claimed Rate Sales Revenue	CLAIMREV	656,974							
AF	267										
AF	268										
AF	269										
AF	270										
AF	271										
AF	272	PRESENT REVENUES FROM SALES INPUT									
AF	273										
AF	274	Total Sales of Gas Revenues		588,251							
AF	275	Sales of Gas Revenues - Distribution		361,541							
AF	276	Sales of Gas Revenues - PGC		201,635							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AF	228	Salaries & Wages Excluding Admin & Gen	SALWAGXAG						
AF	229	Total Salaries and Wages Expense	SALWAGES						
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						
AF	254								
AF	255	Residential	SREVRES						
AF	256	Small Commercial and Industrial	SREVC						
AF	257	Large High Load Factor	SREVLHLF						
AF	258	Motor Vehicle - Firm	SREVMVF						
AF	259	Motor Vehicle - Interruptible	SREVMVI						
AF	260	Interruptible Service	SREVIS						
AF	261	Temperature Control	SREVTC						
AF	262	Transportation Service - Firm	SREVTSF						
AF	263	Transportation Service - Interruptible	SREVTSI						
AF	264								
AF	265								
AF	266	Claimed Rate Sales Revenue	CLAIMREV						
AF	267								
AF	268								
AF	269								
AF	270								
AF	271								
AF	272	PRESENT REVENUES FROM SALES INPUT							
AF	273								
AF	274	Total Sales of Gas Revenues							
AF	275	Sales of Gas Revenues - Distribution							
AF	276	Sales of Gas Revenues - PGC							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AF	277	Sales of Gas Revenues - BSC		25,075							
AF	278										
AF	279										
AF	280	Sales of Gas Revenues - Transmission		0							
AF	281										
AF	282										
AF	283	BILLING DETERMINATE INPUTS									
AF	284	Number of Customer Bills	SCH AF, LN 87	6,475,119							
AF	285	Annual Booked Throughput Sales (Mcf)	SCH AF, LN 55	90,879,246							
AF	286										
AF	287										
AF	288										
AF	289	RATE OF RETURN									
AF	290	Rate of Return (Equalized)	SCH AF, LN 290	7.70%							
AF	291										
AF	292										
AF	293										
AF	294										
AF	295										
AF	296										
AF	297										
AF	298										
AF	299										
AF	300										
AP	1	ALLOCATION PROPORTIONS TABLE									
AP	2	EXTERNALLY DEVELOPED ALLOCATION FACTOR									
AP	3										
AP	4	CAPACITY									
AP	5	CAPACITY - PRODUCTION RELATED (LPG)									
AP	6	Capacity Production - Design Peak Day Sendout	DPKDAYP	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	7										
AP	8										
AP	9	CAPACITY - STORAGE RELATED (LNG)									
AP	10	Capacity Storage - Design Peak Day Sendout	DPKDAYD	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	11										
AP	12										
AP	13										
AP	14	CAPACITY - TRANSMISSION RELATED									
AP	15	Capacity Transmission - Design Peak Day Sendout	DTRAN	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	16										
AP	17										
AP	18										
AP	19										
AP	20	CAPACITY - DISTRIBUTION RELATED (Non-Coincid)									
AP	21	Capacity Distribution Mains (A&E) Excess Demand	DEXCESS	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	22	Capacity Distribution Mains (Direct Assign Plant)	DAMAINS	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	23	Capacity Distribution Mains (Direct Assign Acc Dep)	DAMAINSAD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	24	Capacity Distribution Mains (Direct Assign Dep Exp)	DAMAINSDE	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	25	Capacity Distribution (Des Peak Day Sendout)	DESDAY	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AF	277	Sales of Gas Revenues - BSC							
AF	278								
AF	279								
AF	280	Sales of Gas Revenues - Transmission							
AF	281								
AF	282								
AF	283	BILLING DETERMINATE INPUTS							
AF	284	Number of Customer Bills	SCH AF, LN 87						
AF	285	Annual Booked Throughput Sales (Mcf)	SCH AF, LN 55						
AF	286								
AF	287								
AF	288								
AF	289	RATE OF RETURN							
AF	290	Rate of Return (Equalized)	SCH AF, LN 290						
AF	291								
AF	292								
AF	293								
AF	294								
AF	295								
AF	296								
AF	297								
AF	298								
AF	299								
AF	300								
AP	1	ALLOCATION PROPORTIONS TABLE							
AP	2	EXTERNALLY DEVELOPED ALLOCATION FACTOR							
AP	3								
AP	4	CAPACITY							
AP	5	CAPACITY - PRODUCTION RELATED (LPG)							
AP	6	Capacity Production - Design Peak Day Sendout	DPKDAYP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	7								
AP	8								
AP	9	CAPACITY - STORAGE RELATED (LNG)							
AP	10	Capacity Storage - Design Peak Day Sendout	DPKDAY	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	11								
AP	12								
AP	13								
AP	14	CAPACITY - TRANSMISSION RELATED							
AP	15	Capacity Transmission - Design Peak Day Sendout	DTRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	16								
AP	17								
AP	18								
AP	19								
AP	20	CAPACITY - DISTRIBUTION RELATED (Non-Coincid)							
AP	21	Capacity Distribution Mains (A&E) Excess Demand	DEXCESS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	22	Capacity Distribution Mains (Direct Assign Plant)	DAMAINS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	23	Capacity Distribution Mains (Direct Assign Acc Dep)	DAMAINSAD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	24	Capacity Distribution Mains (Direct Assign Dep Exp)	DAMAINSDE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	25	Capacity Distribution (Des Peak Day Sendout)	DESDAY	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PECO Energy Company
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For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	26	Capacity Distribution M&R (Direct Assign Plant)	DAMR	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	27	Capacity Distribution M&R (Direct Assign Acc Dep)	DAMRAD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	28	Capacity Distribution M&R (Direct Assign Dep Exp)	DAMRDE	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	29										
AP	30	Capacity Avg Daily Del excl Direct	DAVGDD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
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										
AP	51	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	52	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	53										
AP	54	COMMODITY									
AP	55	Annual Gas Deliveries - Thruput (Mcf)	ETHRUPUT	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	56	Annual Gas Deliveries - Firm	ETHRUPUTF	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	57	Annual Gas Deliveries - Transportation Only	ETHRUPUTT	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	58										
AP	59										
AP	60	Commodity Gas Storage	ESTORAGE	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	61										
AP	62										
AP	63										
AP	64										
AP	65	Annual Gas Cost (PGC)	EGAS	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	66	Commodity - Balancing Service Charge (BSC)	EBSC	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	67										
AP	68	CUSTOMER									
AP	69	380-Services	CSERVICE	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	70	381-Meters (Avg Cost per meter)	CMETERS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	71	381-Meters Direct Assignment	CMETERSDA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	72	382-Meters Installations Direct Assignment	CMETINSTDA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	73										
AP	74	Customer Deposits	CUSTDEP	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	26	Capacity Distribution M&R (Direct Assign Plant)	DAMR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	27	Capacity Distribution M&R (Direct Assign Acc Dep)	DAMRAD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	28	Capacity Distribution M&R (Direct Assign Dep Exp)	DAMRDE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	29								
AP	30	Capacity Avg Daily Del excl Direct	DAVGDD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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								
AP	51	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	52	EXTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	53								
AP	54	COMMODITY							
AP	55	Annual Gas Deliveries - Thruput (Mcf)	ETHRUPUT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	56	Annual Gas Deliveries - Firm	ETHRUPUTF	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	57	Annual Gas Deliveries - Transportation Only	ETHRUPUTT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	58								
AP	59								
AP	60	Commodity Gas Storage	ESTORAGE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	61								
AP	62								
AP	63								
AP	64								
AP	65	Annual Gas Cost (PGC)	EGAS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	66	Commodity - Balancing Service Charge (BSC)	EBSC	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	67								
AP	68	CUSTOMER							
AP	69	380-Services	CSERVICE	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	70	381-Meters (Avg Cost per meter)	CMETERS	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	71	381-Meters Direct Assignment	CMETERSDA	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	72	382-Meters Installations Direct Assignment	CMETINSTDA	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	73								
AP	74	Customer Deposits	CUSTDEP	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	75	Customer Deposits Interest	CUSTDEPINT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	76										
AP	77	879-Customer Installation Expense	CUSTINSTALL	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	78	902-Meter Reading Expense	CMETRDG	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	79	903-Customer Records and Collections	CUSTREC	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	80	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	81	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	82	908-Customer Assistance - Direct Assignment	CUSTASSTDA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	84	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	85	916-Miscellaneous Sales Expense	CUSTSALES	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	86										
AP	87	Number of Bills	CUSTBILLS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	88	Number of Customers (Average Annual)	CUST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	89										
AP	90										
AP	91										
AP	92										
AP	93										
AP	94										
AP	95										
AP	96										
AP	97										
AP	98										
AP	99										
AP	100										
AP	101	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	102	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	103	Plant Related									
AP	104	Intangible Plant	INTPLT	1.00000	0.56928	0.00000	0.43072	0.00447	0.02128	0.54353	0.00000
AP	105	Production Plant	PRODPLT	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	106	Storage Plant	STORPLT	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	107	Transmission Plant in Service	TRANPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	108	Distribution Plant in Service	DISTPLT	1.00000	0.55854	0.00000	0.44146	0.00000	0.00000	0.55854	0.00000
AP	109	General Plant in Service	GENLPLT	1.00000	0.53176	0.00000	0.46824	0.00463	0.06413	0.46300	0.00000
AP	110	Total Gas Plant In Service	TOTPLT	1.00000	0.56928	0.00000	0.43072	0.00447	0.02128	0.54353	0.00000
AP	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	1.00000	0.50159	0.00000	0.49841	0.00000	0.00000	0.50159	0.00000
AP	112	Total Transmission and Distribution Plant	TDPLT	1.00000	0.55854	0.00000	0.44146	0.00000	0.00000	0.55854	0.00000
AP	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT	1.00000	0.56928	0.00000	0.43072	0.00447	0.02128	0.54353	0.00000
AP	114	Total Distribution and General Plant	DGPLT	1.00000	0.55823	0.00000	0.44177	0.00005	0.00072	0.55746	0.00000
AP	115	Rate Base	RATEBASE	1.00000	0.57521	0.01430	0.41049	0.00060	0.01834	0.55627	0.00175
AP	116	Distribution Plant in Service - Capacity Related	DDISTPLT	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	117										
AP	118	Account 374	PLT_374	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	119	Account 375	PLT_375	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	120	Account 376-General Excess	PLT_376GE	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	121	Account 376-General Average	PLT_376GA	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	122	Account 376-DA	PLT_376DA	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	123	Account 376	PLT_376	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	124	Account 378	PLT_378	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PECO Energy Company
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For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	75	Customer Deposits Interest	CUSTDEPINT	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	76								
AP	77	879-Customer Installation Expense	CUSTINSTALL	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	78	902-Meter Reading Expense	CMETRDG	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	79	903-Customer Records and Collections	CUSTREC	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	80	905-Miscellaneous Customer Accounts	CUSTCAM	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	81	908-Customer Assistance	CUSTASST	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	82	908-Customer Assistance - Direct Assignment	CUSTASSTDA	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	84	910-Miscellaneous Customer Service	CUSTCSM	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	85	916-Miscellaneous Sales Expense	CUSTSALES	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	86								
AP	87	Number of Bills	CUSTBILLS	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	88	Number of Customers (Average Annual)	CUST	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	89								
AP	90								
AP	91								
AP	92								
AP	93								
AP	94								
AP	95								
AP	96								
AP	97								
AP	98								
AP	99								
AP	100								
AP	101	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	102	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	103	Plant Related							
AP	104	Intangible Plant	INTPLT	0.00000	0.31723	0.11017	0.00116	0.00019	0.00196
AP	105	Production Plant	PRODPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	106	Storage Plant	STORPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	107	Transmission Plant in Service	TRANPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	108	Distribution Plant in Service	DISTPLT	0.00000	0.32779	0.11368	0.00000	0.00000	0.00000
AP	109	General Plant in Service	GENLPLT	0.00000	0.11217	0.05280	0.10612	0.01782	0.17933
AP	110	Total Gas Plant In Service	TOTPLT	0.00000	0.31723	0.11017	0.00116	0.00019	0.00196
AP	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	0.00000	0.29437	0.20404	0.00000	0.00000	0.00000
AP	112	Total Transmission and Distribution Plant	TDPLT	0.00000	0.32779	0.11368	0.00000	0.00000	0.00000
AP	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT	0.00000	0.31723	0.11017	0.00116	0.00019	0.00196
AP	114	Total Distribution and General Plant	DGPLT	0.00000	0.32537	0.11300	0.00119	0.00020	0.00201
AP	115	Rate Base	RATEBASE	0.01255	0.30869	0.08419	0.00799	0.00151	0.00811
AP	116	Distribution Plant in Service - Capacity Related	DDISTPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	117								
AP	118	Account 374	PLT_374	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	119	Account 375	PLT_375	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	120	Account 376-General Excess	PLT_376GE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	121	Account 376-General Average	PLT_376GA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	122	Account 376-DA	PLT_376DA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	123	Account 376	PLT_376	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	124	Account 378	PLT_378	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	125	Account 379-City Gate	PLT_379CG	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	126	Account 379-Joint	PLT_379DA	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	127	Account 379	PLT_379	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	128	Account 380	PLT_380	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	129	Account 381	PLT_381	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	130	Account 382	PLT_382	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	131	Account 387	PLT_387	1.00000	0.55854	0.00000	0.44146	0.00000	0.00000	0.55854	0.00000
AP	132	Account 388-Asset Retirement Costs for Distribution	PLT_388	1.00000	0.50159	0.00000	0.49841	0.00000	0.00000	0.50159	0.00000
AP	133	Accounts 376, 378 & 379 - Mains & M&R	PLT_376379	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	134	Accounts 376 & 380 - Mains & Services	PLT_376380	1.00000	0.61463	0.00000	0.38537	0.00000	0.00000	0.61463	0.00000
AP	135	Accounts 380 & 381 - Services & Meters	PLT_380381	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	136	Accounts 374 & 375 - Land & Structures	PLT_374375	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	137	Accounts 381 through 385	PLT_3815	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	138	Accounts 378, 379, & 387	PLT_378387	1.00000	0.99100	0.00000	0.00900	0.00000	0.00000	0.99100	0.00000
AP	139										
AP	140	Residential	DPLTRES	1.00000	0.07750	0.00000	0.92250	0.00000	0.00000	0.07750	0.00000
AP	141	Small Commercial and Industrial	DPLTCI	1.00000	0.20366	0.00000	0.79634	0.00000	0.00000	0.20366	0.00000
AP	142	Large High Load Factor	DPLTLHLF	1.00000	0.88261	0.00000	0.11739	0.00000	0.00000	0.88261	0.00000
AP	143	Motor Vehicle - Firm	DPLTMVF	1.00000	0.49315	0.00000	0.50685	0.00000	0.00000	0.49315	0.00000
AP	144	Motor Vehicle - Interruptible	DPLTMVI	1.00000	0.03246	0.00000	0.96754	0.00000	0.00000	0.03246	0.00000
AP	145	Interruptible Service	DPLTIS	1.00000	0.51491	0.00000	0.48509	0.00000	0.00000	0.51491	0.00000
AP	146	Temperature Control	DPLTTC	1.00000	0.20155	0.00000	0.79845	0.00000	0.00000	0.20155	0.00000
AP	147	Transportation Service - Firm	DPLTTSF	1.00000	0.77512	0.00000	0.22488	0.00000	0.00000	0.77512	0.00000
AP	148	Transportation Service - Interruptible	DPLTTSI	1.00000	0.76578	0.00000	0.23422	0.00000	0.00000	0.76578	0.00000
AP	149										
AP	150										
AP	151	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	152	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	153										
AP	154	Production Expense Related									
AP	155	Account 717	OX_717	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	156	Account 741	MX_741	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	157	Account 743	MX_743	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	158	Manufactured Gas Production Operation Expense	OX_PROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	159	Manufactured Gas Production Maintenance Expense	MX_PROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	160	Other Production Operation Expense	OX_PRODO	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	161										
AP	162										
AP	163	Storage Expense Related									
AP	164	Storage Operation Expense	OX_STOR	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	165	Storage Maintenance Expense	MX_STOR	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	166										
AP	167										
AP	168	Transmission Expense Related									
AP	169	Transmission Operation Expense	OX_TRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	170	Transmission Maintenance Expense	MX_TRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	171	Transmission Salaries & Wages Accounts 511-567	SALWAGTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	172	Transmission Salaries & Wages Accounts 569-574	SALWAGTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	173										

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	125	Account 379-City Gate	PLT_379CG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	126	Account 379-Joint	PLT_379DA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	127	Account 379	PLT_379	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	128	Account 380	PLT_380	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	129	Account 381	PLT_381	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	130	Account 382	PLT_382	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	131	Account 387	PLT_387	0.00000	0.32779	0.11368	0.00000	0.00000	0.00000
AP	132	Account 388-Asset Retirement Costs for Distribution	PLT_388	0.00000	0.29437	0.20404	0.00000	0.00000	0.00000
AP	133	Accounts 376, 378 & 379 - Mains & M&R	PLT_376379	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	134	Accounts 376 & 380 - Mains & Services	PLT_376380	0.00000	0.38537	0.00000	0.00000	0.00000	0.00000
AP	135	Accounts 380 & 381 - Services & Meters	PLT_380381	0.00000	0.87132	0.12868	0.00000	0.00000	0.00000
AP	136	Accounts 374 & 375 - Land & Structures	PLT_374375	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	137	Accounts 381 through 385	PLT_3815	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	138	Accounts 378, 379, & 387	PLT_378387	0.00000	0.00668	0.00232	0.00000	0.00000	0.00000
AP	139								
AP	140	Residential	DPLTRES	0.00000	0.82421	0.09829	0.00000	0.00000	0.00000
AP	141	Small Commercial and Industrial	DPLTCI	0.00000	0.61885	0.17748	0.00000	0.00000	0.00000
AP	142	Large High Load Factor	DPLTLHLF	0.00000	0.10111	0.01628	0.00000	0.00000	0.00000
AP	143	Motor Vehicle - Firm	DPLTMVF	0.00000	0.12266	0.38420	0.00000	0.00000	0.00000
AP	144	Motor Vehicle - Interruptible	DPLTMVI	0.00000	0.71003	0.25751	0.00000	0.00000	0.00000
AP	145	Interruptible Service	DPLTIS	0.00000	0.36610	0.11899	0.00000	0.00000	0.00000
AP	146	Temperature Control	DPLTTC	0.00000	0.24850	0.54995	0.00000	0.00000	0.00000
AP	147	Transportation Service - Firm	DPLTTSF	0.00000	0.09573	0.12915	0.00000	0.00000	0.00000
AP	148	Transportation Service - Interruptible	DPLTTSI	0.00000	0.07838	0.15585	0.00000	0.00000	0.00000
AP	149								
AP	150								
AP	151	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP	152	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	153								
AP	154	Production Expense Related							
AP	155	Account 717	OX_717	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	156	Account 741	MX_741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	157	Account 743	MX_743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	158	Manufactured Gas Production Operation Expense	OX_PROD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	159	Manufactured Gas Production Maintenance Expense	MX_PROD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	160	Other Production Operation Expense	OX_PRODO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	161								
AP	162								
AP	163	Storage Expense Related							
AP	164	Storage Operation Expense	OX_STOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	165	Storage Maintenance Expense	MX_STOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	166								
AP	167								
AP	168	Transmission Expense Related							
AP	169	Transmission Operation Expense	OX_TRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	170	Transmission Maintenance Expense	MX_TRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	171	Transmission Salaries & Wages Accounts 511-567	SALWAGTO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	172	Transmission Salaries & Wages Accounts 569-574	SALWAGTM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	173								

PECO Energy Company
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For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	174										
AP	175	Distribution Expense Related									
AP	176	Account 874	OX_874	1.00000	0.61463	0.00000	0.38537	0.00000	0.00000	0.61463	0.00000
AP	177	Account 875	OX_875	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	178	Account 878	OX_878	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	179	Account 879	OX_879	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	180	Account 880	OX_880	1.00000	0.55854	0.00000	0.44146	0.00000	0.00000	0.55854	0.00000
AP	181	Account 887	MX_887	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	182	Account 889	MX_889	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	183	Account 892	MX_892	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	184	Account 893	MX_893	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	185	Account 894	MX_894	1.00000	0.55854	0.00000	0.44146	0.00000	0.00000	0.55854	0.00000
AP	186	O&M Accounts 874-880	OX_DIST	1.00000	0.44571	0.00000	0.55429	0.00000	0.00000	0.44571	0.00000
AP	187	O&M Accounts 887-894	MX_DIST	1.00000	0.40068	0.00000	0.59932	0.00000	0.00000	0.40068	0.00000
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										
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	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	206	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	207	Account 904	OX_904	1.00000	0.44872	0.01504	0.53624	0.00169	0.03610	0.41093	0.00388
AP	208	O&M Accounts 902-905	OX_CA	1.00000	0.05856	0.00197	0.93948	0.00022	0.00473	0.05361	0.00051
AP	209										
AP	210	Account908	OX_908	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	211	Account909	OX_909	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	212	Account910	OX_910	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	213	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	214	Accounts 901-910	X_CACS	1.00000	0.03711	0.00125	0.96164	0.00014	0.00300	0.03397	0.00032
AP	215										
AP	216	Total O&M less Purchased Gas	OMXPP	1.00000	0.46781	0.00697	0.52522	0.00317	0.05671	0.40793	0.00660
AP	217										
AP	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP	1.00000	0.43348	(0.00000)	0.56652	0.00240	0.05394	0.37714	(0.00000)
AP	219										
AP	220	Base Taxable Income	EBT	1.00000	0.65584	0.02307	0.32109	(0.00140)	0.01830	0.63895	0.00277
AP	221										
AP	222										

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	174								
AP	175	Distribution Expense Related							
AP	176	Account 874	OX_874	0.00000	0.38537	0.00000	0.00000	0.00000	0.00000
AP	177	Account 875	OX_875	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	178	Account 878	OX_878	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	179	Account 879	OX_879	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	180	Account 880	OX_880	0.00000	0.32779	0.11368	0.00000	0.00000	0.00000
AP	181	Account 887	MX_887	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	182	Account 889	MX_889	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	183	Account 892	MX_892	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	184	Account 893	MX_893	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	185	Account 894	MX_894	0.00000	0.32779	0.11368	0.00000	0.00000	0.00000
AP	186	O&M Accounts 874-880	OX_DIST	0.00000	0.25712	0.17622	0.12095	0.00000	0.00000
AP	187	O&M Accounts 887-894	MX_DIST	0.00000	0.46140	0.13792	0.00000	0.00000	0.00000
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								
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	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	206	Account 903	OX_903	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	207	Account 904	OX_904	0.01116	0.26224	0.08745	0.04367	0.04518	0.09769
AP	208	O&M Accounts 902-905	OX_CA	0.00146	0.03471	0.01149	0.00580	0.00600	0.88147
AP	209								
AP	210	Account908	OX_908	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	211	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	212	Account910	OX_910	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	213	O&M Accounts 908-910	OX_CS	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	214	Accounts 901-910	X_CACS	0.00092	0.02200	0.00728	0.00368	0.37005	0.55863
AP	215								
AP	216	Total O&M less Purchased Gas	OMXPP	0.00037	0.12833	0.07371	0.06812	0.08478	0.17029
AP	217								
AP	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP	(0.00000)	0.13328	0.08645	0.04743	0.12840	0.17096
AP	219								
AP	220	Base Taxable Income	EBT	0.02030	0.23628	0.07103	0.00850	0.00155	0.00374
AP	221								
AP	222								

PECO Energy Company
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For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	223	Salaries and Wages Expense Related									
AP	224	Salaries & Wages Accounts 870-880	SALWAGDO	1.00000	0.41069	0.00000	0.58931	0.00000	0.00000	0.41069	0.00000
AP	225	Salaries & Wages Accounts 887-894	SALWAGDM	1.00000	0.90679	0.00000	0.09321	0.00000	0.00000	0.90679	0.00000
AP	226	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	227	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	228	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.53176	0.00000	0.46824	0.00463	0.06413	0.46300	0.00000
AP	229	Total Salaries and Wages Expense	SALWAGES	1.00000	0.53176	0.00000	0.46824	0.00463	0.06413	0.46300	0.00000
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										
AP	251	REVENUES AND BILLING DETERMINANTS									
AP	252										
AP	253	Base Rate Sales Revenue	SALESREV	1.00000	0.53246	0.01736	0.45018	0.00169	0.03649	0.49428	0.00358
AP	254										
AP	255	Residential	SREVRES	1.00000	0.42078	0.01445	0.56477	0.00164	0.03492	0.38421	0.00391
AP	256	Small Commercial and Industrial	SREVC	1.00000	0.70491	0.01984	0.27524	0.00224	0.04971	0.65296	0.00359
AP	257	Large High Load Factor	SREVLHLF	1.00000	0.92996	0.00826	0.06178	0.01019	0.19008	0.72969	0.00384
AP	258	Motor Vehicle - Firm	SREVMVF	1.00000	0.82268	0.04489	0.13242	0.00213	0.04936	0.77118	0.01625
AP	259	Motor Vehicle - Interruptible	SREVMVI	1.00000	0.23755	0.02851	0.72980	0.00000	0.00000	0.23755	0.02449
AP	260	Interruptible Service	SREVIS	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	261	Temperature Control	SREVTC	1.00000	0.63847	0.02579	0.33574	0.00000	0.00000	0.63847	0.01770
AP	262	Transportation Service - Firm	SREVTSF	1.00000	0.87673	0.02255	0.10072	0.00000	0.00000	0.87673	0.00000
AP	263	Transportation Service - Interruptible	SREVTSI	1.00000	0.82043	0.05147	0.12810	0.00000	0.00000	0.82043	0.00000
AP	264										
AP	265										
AP	266	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.35319	0.35613	0.29068	0.00099	0.02200	0.33020	0.34724
AP	267										
AP	268										
AP	269										
AP	270										
AP	271										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	223	Salaries and Wages Expense Related							
AP	224	Salaries & Wages Accounts 870-880	SALWAGDO	0.00000	0.22147	0.10807	0.25977	0.00000	0.00000
AP	225	Salaries & Wages Accounts 887-894	SALWAGDM	0.00000	0.06663	0.02659	0.00000	0.00000	0.00000
AP	226	Salaries & Wages Accounts 902-905	SALWAGCA	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	227	Salaries & Wages Accounts 908-910	SALWAGCS	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	228	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.00000	0.11217	0.05280	0.10612	0.01782	0.17933
AP	229	Total Salaries and Wages Expense	SALWAGES	0.00000	0.11217	0.05280	0.10612	0.01782	0.17933
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								
AP	251	REVENUES AND BILLING DETERMINANTS							
AP	252								
AP	253	Base Rate Sales Revenue	SALESREV	0.01378	0.21841	0.08776	0.03348	0.03489	0.07564
AP	254								
AP	255	Residential	SREVRES	0.01054	0.27594	0.08660	0.04725	0.04883	0.10616
AP	256	Small Commercial and Industrial	SREVC	0.01625	0.14000	0.09594	0.01049	0.01141	0.01740
AP	257	Large High Load Factor	SREVLHLF	0.00442	0.00288	0.00380	0.00101	0.00470	0.04939
AP	258	Motor Vehicle - Firm	SREVMVF	0.02864	0.01378	0.09711	0.00081	0.00082	0.01992
AP	259	Motor Vehicle - Interruptible	SREVMVI	0.00402	0.38886	0.28639	0.01374	0.01056	0.03025
AP	260	Interruptible Service	SREVIS	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	261	Temperature Control	SREVTC	0.00806	0.05940	0.26108	0.00180	0.00121	0.01225
AP	262	Transportation Service - Firm	SREVTSF	0.02255	0.01473	0.05235	0.00063	0.00251	0.03050
AP	263	Transportation Service - Interruptible	SREVTSI	0.05147	0.01682	0.07929	0.00060	0.00232	0.02905
AP	264								
AP	265								
AP	266	Claimed Rate Sales Revenue	CLAIMREV	0.00890	0.15249	0.05710	0.01926	0.01936	0.04247
AP	267								
AP	268								
AP	269								
AP	270								
AP	271								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	272	PRESENT REVENUES FROM SALES INPUT									
AP	273										
AP	274	Total Sales of Gas Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	275	Sales of Gas Revenues - Distribution		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	276	Sales of Gas Revenues - PGC		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	277	Sales of Gas Revenues - BSC		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	278										
AP	279										
AP	280	Sales of Gas Revenues - Transmission		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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										
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	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
ADA	6	Small Commercial and Industrial	SREVC	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
ADA	7	Large High Load Factor	SREVLHLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	8	Motor Vehicle - Firm	SREVMVF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	9	Motor Vehicle - Interruptible	SREVMVI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	10	Interruptible Service	SREVIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	11	Temperature Control	SREVTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	12	Transportation Service - Firm	SREVTSF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	13	Transportation Service - Interruptible	SREVTSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	14										
ADA	15	Total Write-Offs	EXP_904	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADA	16										
ADA	17	Total Write-Offs	EXP_904	1.00000	0.44872	0.01504	0.53624	0.00169	0.03610	0.41093	0.00388
ADA	18										
ADA	19										
ADA	20	Net Write-Offs - Pre-Programmed Arrearages (PPA)									

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	272	PRESENT REVENUES FROM SALES INPUT							
AP	273								
AP	274	Total Sales of Gas Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	275	Sales of Gas Revenues - Distribution		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	276	Sales of Gas Revenues - PGC		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	277	Sales of Gas Revenues - BSC		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
AP	278								
AP	279								
AP	280	Sales of Gas Revenues - Transmission		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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								
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	0.90	0.90	0.90	0.90	0.90	0.90
ADA	6	Small Commercial and Industrial	SREVC	0.09	0.09	0.09	0.09	0.09	0.09
ADA	7	Large High Load Factor	SREVLHLF	0.00	0.00	0.00	0.00	0.00	0.00
ADA	8	Motor Vehicle - Firm	SREVMVF	0.00	0.00	0.00	0.00	0.00	0.00
ADA	9	Motor Vehicle - Interruptible	SREVMVI	0.00	0.00	0.00	0.00	0.00	0.00
ADA	10	Interruptible Service	SREVIS	0.00	0.00	0.00	0.00	0.00	0.00
ADA	11	Temperature Control	SREVTC	0.00	0.00	0.00	0.00	0.00	0.00
ADA	12	Transportation Service - Firm	SREVTSF	0.00	0.00	0.00	0.00	0.00	0.00
ADA	13	Transportation Service - Interruptible	SREVTSI	0.00	0.00	0.00	0.00	0.00	0.00
ADA	14								
ADA	15	Total Write-Offs	EXP_904	1.00	1.00	1.00	1.00	1.00	1.00
ADA	16								
ADA	17	Total Write-Offs	EXP_904	0.01116	0.26224	0.08745	0.04367	0.04518	0.09769
ADA	18								
ADA	19								
ADA	20	Net Write-Offs - Pre-Programmed Arrearages (PPA)							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
ADA	21	Residential	SREVRES	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADA	22	Small Commercial and Industrial	SREVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	23	Large High Load Factor	SREVLHLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	24	Motor Vehicle - Firm	SREVMVF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	25	Motor Vehicle - Interruptible	SREVMVI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	26	Interruptible Service	SREVIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	27	Temperature Control	SREVTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	28	Transportation Service - Firm	SREVTSF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	29	Transportation Service - Interruptible	SREVTSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADA	30										
ADA	31	Total Write-Offs	EXP_904PPA	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADA	32										
ADA	33	Total Write-Offs	EXP_904PPA	1.00000	0.42078	0.01445	0.56477	0.00164	0.03492	0.38421	0.00391
ADA	34										
ADA	35										
ADA	36	Forfeited Discounts - Account 487									
ADA	37	Residential	SREVRES	824	824	824	824	824	824	824	824
ADA	38	Small Commercial and Industrial	SREVC	212	212	212	212	212	212	212	212
ADA	39	Large High Load Factor	SREVLHLF	0	0	0	0	0	0	0	0
ADA	40	Motor Vehicle - Firm	SREVMVF	1	1	1	1	1	1	1	1
ADA	41	Motor Vehicle - Interruptible	SREVMVI	0	0	0	0	0	0	0	0
ADA	42	Interruptible Service	SREVIS	0	0	0	0	0	0	0	0
ADA	43	Temperature Control	SREVTC	1	1	1	1	1	1	1	1
ADA	44	Transportation Service - Firm	SREVTSF	32	32	32	32	32	32	32	32
ADA	45	Transportation Service - Interruptible	SREVTSI	18	18	18	18	18	18	18	18
ADA	46										
ADA	47	Total Forfeited Discounts	REV_487	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090
ADA	48										
ADA	49	Total Forfeited Discounts	REV_487	1.00000	0.49704	0.01641	0.48655	0.00168	0.03614	0.45922	0.00370
ADA	50										
ADA	51	ALLOCATED DIRECT ASSIGNMENTS									
ADA	52	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS									
ADA	53										
ADA	54	Purchase of Receivables (POR)									
ADA	55	Residential	SREVRES	45,995	45,995	45,995	45,995	45,995	45,995	45,995	45,995
ADA	56	Small Commercial and Industrial	SREVC	17,258	17,258	17,258	17,258	17,258	17,258	17,258	17,258
ADA	57	Large High Load Factor	SREVLHLF	0	0	0	0	0	0	0	0
ADA	58	Motor Vehicle - Firm	SREVMVF	81	81	81	81	81	81	81	81
ADA	59	Motor Vehicle - Interruptible	SREVMVI	1	1	1	1	1	1	1	1
ADA	60	Interruptible Service	SREVIS	0	0	0	0	0	0	0	0
ADA	61	Temperature Control	SREVTC	118	118	118	118	118	118	118	118
ADA	62	Transportation Service - Firm	SREVTSF	0	0	0	0	0	0	0	0
ADA	63	Transportation Service - Interruptible	SREVTSI	0	0	0	0	0	0	0	0
ADA	64										
ADA	65	Purchase of Receivables	REV_POR	63,454	63,454	63,454	63,454	63,454	63,454	63,454	63,454
ADA	66										
ADA	67	Purchase of Receivables	REV_POR	1.00000	0.49898	0.01598	0.48504	0.00180	0.03890	0.45828	0.00387
ADA	68										
ADA	69										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
ADA	21	Residential	SREVRES	1.00	1.00	1.00	1.00	1.00	1.00
ADA	22	Small Commercial and Industrial	SREVC	0.00	0.00	0.00	0.00	0.00	0.00
ADA	23	Large High Load Factor	SREVLHLF	0.00	0.00	0.00	0.00	0.00	0.00
ADA	24	Motor Vehicle - Firm	SREVMVF	0.00	0.00	0.00	0.00	0.00	0.00
ADA	25	Motor Vehicle - Interruptible	SREVMVI	0.00	0.00	0.00	0.00	0.00	0.00
ADA	26	Interruptible Service	SREVIS	0.00	0.00	0.00	0.00	0.00	0.00
ADA	27	Temperature Control	SREVTC	0.00	0.00	0.00	0.00	0.00	0.00
ADA	28	Transportation Service - Firm	SREVTSF	0.00	0.00	0.00	0.00	0.00	0.00
ADA	29	Transportation Service - Interruptible	SREVTSI	0.00	0.00	0.00	0.00	0.00	0.00
ADA	30								
ADA	31	Total Write-Offs	EXP_904PPA	1.00	1.00	1.00	1.00	1.00	1.00
ADA	32								
ADA	33	Total Write-Offs	EXP_904PPA	0.01054	0.27594	0.08660	0.04725	0.04883	0.10616
ADA	34								
ADA	35								
ADA	36	Forfeited Discounts - Account 487							
ADA	37	Residential	SREVRES	824	824	824	824	824	824
ADA	38	Small Commercial and Industrial	SREVC	212	212	212	212	212	212
ADA	39	Large High Load Factor	SREVLHLF	0	0	0	0	0	0
ADA	40	Motor Vehicle - Firm	SREVMVF	1	1	1	1	1	1
ADA	41	Motor Vehicle - Interruptible	SREVMVI	0	0	0	0	0	0
ADA	42	Interruptible Service	SREVIS	0	0	0	0	0	0
ADA	43	Temperature Control	SREVTC	1	1	1	1	1	1
ADA	44	Transportation Service - Firm	SREVTSF	32	32	32	32	32	32
ADA	45	Transportation Service - Interruptible	SREVTSI	18	18	18	18	18	18
ADA	46								
ADA	47	Total Forfeited Discounts	REV_487	1,090	1,090	1,090	1,090	1,090	1,090
ADA	48								
ADA	49	Total Forfeited Discounts	REV_487	0.01271	0.23681	0.08752	0.03782	0.03927	0.08513
ADA	50								
ADA	51	ALLOCATED DIRECT ASSIGNMENTS							
ADA	52	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS							
ADA	53								
ADA	54	Purchase of Receivables (POR)							
ADA	55	Residential	SREVRES	45,995	45,995	45,995	45,995	45,995	45,995
ADA	56	Small Commercial and Industrial	SREVC	17,258	17,258	17,258	17,258	17,258	17,258
ADA	57	Large High Load Factor	SREVLHLF	0	0	0	0	0	0
ADA	58	Motor Vehicle - Firm	SREVMVF	81	81	81	81	81	81
ADA	59	Motor Vehicle - Interruptible	SREVMVI	1	1	1	1	1	1
ADA	60	Interruptible Service	SREVIS	0	0	0	0	0	0
ADA	61	Temperature Control	SREVTC	118	118	118	118	118	118
ADA	62	Transportation Service - Firm	SREVTSF	0	0	0	0	0	0
ADA	63	Transportation Service - Interruptible	SREVTSI	0	0	0	0	0	0
ADA	64								
ADA	65	Purchase of Receivables	REV_POR	63,454	63,454	63,454	63,454	63,454	63,454
ADA	66								
ADA	67	Purchase of Receivables	REV_POR	0.01211	0.23822	0.08948	0.03711	0.03850	0.08173
ADA	68								
ADA	69								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
ADA	70	DIRECT ASSIGN TO CLASSES W/SALES DIST PLT FUNCTIONS									
ADA	71										
ADA	72	Customer Advances for Construction									
ADA	73	Residential	DPLTRES	832	832	832	832	832	832	832	832
ADA	74	Small Commercial and Industrial	DPLTCI	171	171	171	171	171	171	171	171
ADA	75	Large High Load Factor	DPLTLHLF	0	0	0	0	0	0	0	0
ADA	76	Motor Vehicle - Firm	DPLTMVF	0	0	0	0	0	0	0	0
ADA	77	Motor Vehicle - Interruptible	DPLTMVI	0	0	0	0	0	0	0	0
ADA	78	Interruptible Service	DPLTIS	0	0	0	0	0	0	0	0
ADA	79	Temperature Control	DPLTTC	0	0	0	0	0	0	0	0
ADA	80	Transportation Service - Firm	DPLTTSF	0	0	0	0	0	0	0	0
ADA	81	Transportation Service - Interruptible	DPLTTSI	0	0	0	0	0	0	0	0
ADA	82										
ADA	83	Customer Advances for Construction	CUSTADV	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004
ADA	84										
ADA	85	Customer Advances for Construction	CUSTADV	1.00000	0.09904	0.00000	0.90096	0.00000	0.00000	0.09904	0.00000
ADA	86										
ADA	87										
ADA	88										
ADA	89										
ADA	90										
ADA	91										
ADA	92										
ADA	93										
ADA	94										
ADA	95										
ADA	96										
ADA	97										
ADA	98										
ADA	99										
ADA	100										
RRW	1	DISTRIBUTION REVENUE REQUIREMENTS									
RRW	2										
RRW	3	PRESENT RATES - Excludes Purchased Gas									
RRW	4	-----									
RRW	5	RATE BASE		2,458,261	1,416,132	31,526	1,010,602	1,469	45,148	1,369,515	628
RRW	6	NET OPER INC (PRESENT RATES)		140,945	85,704	2,033	53,207	87	2,658	82,959	233
RRW	7	RATE OF RETURN (PRES RATES)		5.73%	6.05%	6.45%	5.26%	5.89%	5.89%	6.06%	37.09%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		361,541	192,505	6,278	162,758	611	13,191	178,704	1,295
RRW	10	REVENUE PRES RATES \$/Mcf		\$3.9783	\$2.1183	\$0.0691	\$1.7909	\$0.0067	\$0.1451	\$1.9664	\$0.0143
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$55.84	\$29.73	\$0.97	\$25.14	\$0.09	\$2.04	\$27.60	\$0.20
RRW	12										
RRW	13										
RRW	14	CLAIMED RATE OF RETURN									
RRW	15	-----									
RRW	16	CLAIMED RATE OF RETURN		7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
RRW	17	RETURN REQ FOR CLAIMED ROR - Excludes Purchased Gas		191,386	117,881	3,933	69,572	(195)	3,435	114,640	374
RRW	18	SALES REVENUE REQ CLAIMED ROR - Excludes Purchased Gas		430,162	232,036	7,158	190,968	652	14,451	216,933	1,313

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
ADA	70	DIRECT ASSIGN TO CLASSES W/SALES DIST PLT FUNCTIONS							
ADA	71								
ADA	72	Customer Advances for Construction							
ADA	73	Residential	DPLTRES	832	832	832	832	832	832
ADA	74	Small Commercial and Industrial	DPLTCI	171	171	171	171	171	171
ADA	75	Large High Load Factor	DPLTLHLF	0	0	0	0	0	0
ADA	76	Motor Vehicle - Firm	DPLTMVF	0	0	0	0	0	0
ADA	77	Motor Vehicle - Interruptible	DPLTMVI	0	0	0	0	0	0
ADA	78	Interruptible Service	DPLTIS	0	0	0	0	0	0
ADA	79	Temperature Control	DPLTTC	0	0	0	0	0	0
ADA	80	Transportation Service - Firm	DPLTTSF	0	0	0	0	0	0
ADA	81	Transportation Service - Interruptible	DPLTTSI	0	0	0	0	0	0
ADA	82								
ADA	83	Customer Advances for Construction	CUSTADV	1,004	1,004	1,004	1,004	1,004	1,004
ADA	84								
ADA	85	Customer Advances for Construction	CUSTADV	0.00000	0.78915	0.11181	0.00000	0.00000	0.00000
ADA	86								
ADA	87								
ADA	88								
ADA	89								
ADA	90								
ADA	91								
ADA	92								
ADA	93								
ADA	94								
ADA	95								
ADA	96								
ADA	97								
ADA	98								
ADA	99								
ADA	100								
RRW	1	DISTRIBUTION REVENUE REQUIREMENTS							
RRW	2								
RRW	3	PRESENT RATES - Excludes Purchased Gas							
RRW	4	-----							
RRW	5	RATE BASE		30,898	759,987	207,259	19,667	3,718	19,970
RRW	6	NET OPER INC (PRESENT RATES)		1,800	39,323	11,949	983	180	773
RRW	7	RATE OF RETURN (PRES RATES)		5.83%	5.17%	5.77%	5.00%	4.85%	3.87%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		4,983	78,964	31,727	12,105	12,614	27,347
RRW	10	REVENUE PRES RATES \$/Mcf		\$0.0548	\$0.8689	\$0.3491	\$0.1332	\$0.1388	\$0.3009
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$0.77	\$12.20	\$4.90	\$1.87	\$1.95	\$4.22
RRW	12								
RRW	13								
RRW	14	CLAIMED RATE OF RETURN							
RRW	15	-----							
RRW	16	CLAIMED RATE OF RETURN		7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
RRW	17	RETURN REQ FOR CLAIMED ROR - Excludes Purchased Gas		3,559	52,199	14,024	1,754	332	1,262
RRW	18	SALES REVENUE REQ CLAIMED ROR - Excludes Purchased Gas		5,845	100,179	37,513	12,654	12,718	27,905

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMPGAS
					CAPACITY	COMMODITY	CUSTOMER				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
RRW	19	REVENUE DEFICIENCY SALES REV		68,723	39,530	983	28,210	41	1,260	38,229	120
RRW	20	PERCENT INCREASE REQUIRED		19.01%	20.53%	15.65%	17.33%	6.72%	9.55%	21.39%	9.28%
RRW	21	ANNUAL BOOKED THROUGHPUT SALES (Mcf)		90,879,246	90,879,246	90,879,246	90,879,246	90,879,246	90,879,246	90,879,246	90,879,246
RRW	22	SALES REV REQUIRED \$/Mcf		\$4.7333	\$2.5532	\$0.0788	\$2.1013	\$0.0072	\$0.1590	\$2.3870	\$0.0144
RRW	23	REVENUE DEFICIENCY \$/Mcf		\$0.7562	\$0.4350	\$0.0108	\$0.3104	\$0.0005	\$0.0139	\$0.4207	\$0.0013
RRW	24	SALES REVENUE REQ CLAIMED ROR - Purchased Gas		226,813	0	226,813	0	0	0	0	226,813
RRW	25										
RRW	26	SALES REVENUE REQ CLAIMED ROR - COMPOSITE		656,974	232,036	233,971	190,968	652	14,451	216,933	228,125
RRW	27										
RRW	28										
RRW	29										
RRW	30										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended June 30, 2022 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RRW	19	REVENUE DEFICIENCY SALES REV		862	21,215	5,786	549	104	557
RRW	20	PERCENT INCREASE REQUIRED		17.31%	26.87%	18.24%	4.54%	0.82%	2.04%
RRW	21	ANNUAL BOOKED THROUGHPUT SALES (Mcf)		90,879,246	90,879,246	90,879,246	90,879,246	90,879,246	90,879,246
RRW	22	SALES REV REQUIRED \$/Mcf		\$0.0643	\$1.1023	\$0.4128	\$0.1392	\$0.1399	\$0.3071
RRW	23	REVENUE DEFICIENCY \$/Mcf		\$0.0095	\$0.2334	\$0.0637	\$0.0060	\$0.0011	\$0.0061
RRW	24	SALES REVENUE REQ CLAIMED ROR - Purchased Gas		0	0	0	0	0	0
RRW	25								
RRW	26	SALES REVENUE REQ CLAIMED ROR - COMPOSITE		5,845	100,179	37,513	12,654	12,718	27,905
RRW	27								
RRW	28								
RRW	29								
RRW	30								