

Customer-Related Revenue Requirement and Customer Charge

| Line | Description | Residential | GC | Transportation Firm | Transportation Interruptible | All Other |
|------|--|-------------|-----------|---------------------|------------------------------|-----------|
| 1 | Customer Services Investment(\$000) | \$ 82,753 | \$ 16,880 | \$ 303 | \$ 190 | \$ 53 |
| 2 | Customer Meter Investment(\$000) | \$ 24,246 | \$ 11,128 | \$ 1,033 | \$ 864 | \$ 242 |
| 3 | Customer Installation Expense(\$000) | \$ 11,535 | \$ 1,100 | \$ 11 | \$ 6 | \$ 2 |
| 4 | Customer Service Expense(\$000) | \$ 11,500 | \$ 1,151 | \$ 42 | \$ 22 | \$ 2 |
| 5 | Customer Record & Collection Expense and Uncollectible Accounts(\$000) | \$ 25,480 | \$ 1,596 | \$ 522 | \$ 283 | \$ 24 |
| 6 | Total Revenue Requirement(\$000) | \$ 155,514 | \$ 31,855 | \$ 1,912 | \$ 1,365 | \$ 323 |
| 7 | Number of Customer Bills | 5,932,690 | 533,403 | 5,505 | 2,873 | \$ 648 |
| 8 | \$/Month/Customer (Line 6/Line 7*1000) | \$ 26.21 | \$ 59.72 | \$ 347.27 | \$ 475.01 | \$ 498.24 |

Notes:

- 1.) Above costs included allocated payroll, administrative, pension and benefits and working capital supporting general plant.
- 2.) Line 1 through line 5 from PECO Exhibit JD-4, page 3, lines 15 to 19.
- 3.) Lines with no measures of value have been hidden from pages 2 through 19.
- 4.) Pages 2 through 10 included Residential and GC customer-related costs; pages 11 through 19 included TSF and TSI customer-related costs.

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

| LINE SCH NO. | DESCRIPTION (a) | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | | GC CUSTOMER RELATED COSTS | | | | | |
|-----------------|--|------------------------------------|----------------|--------------------|-----------------|-----------------|----------------|---------------------------|---------------|--------------------|-----------------|-----------------|----------------|
| | | SERVICES (b) | METERS (c) | CUSTINSTALL (d) | CUSTSERV (e) | CUSTACCT (f) | TOTAL (g) | SERVICES (h) | METERS (i) | CUSTINSTALL (j) | CUSTSERV (k) | CUSTACCT (l) | TOTAL (m) |
| 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 | 64,428 | 20,220 | 11,032 | 11,400 | 24,787 | 131,868 | 14,081 | 9,650 | 1,055 | 1,148 | 1,750 | 27,684 |
| S 6 | Other Operating Revenue | 370 | 110 | 30 | 31 | 67 | 608 | 53 | 36 | 2 | 2 | 3 | 95 |
| S 7 | TOTAL OPERATING REVENUE | 64,798 | 20,329 | 11,062 | 11,431 | 24,854 | 132,476 | 14,134 | 9,686 | 1,056 | 1,149 | 1,753 | 27,778 |
| S 8 | | | | | | | | | | | | | |
| S 9 | OPERATING EXPENSES | | | | | | | | | | | | |
| S 10 | Operation and Maintenance Expense Excl Pur Gas | 16,054 | 7,457 | 9,019 | 11,047 | 21,775 | 65,352 | 2,397 | 2,691 | 803 | 1,131 | 2,123 | 9,145 |
| S 11 | Depreciation and Amortization Expense | 23,410 | 7,919 | 805 | 142 | 1,309 | 33,585 | 3,573 | 2,907 | 72 | 4 | 130 | 6,687 |
| S 12 | Taxes Other Than Income Taxes-General | 1,376 | 422 | 374 | 68 | 609 | 2,850 | 211 | 156 | 34 | 2 | 60 | 463 |
| S 13 | Taxes Other Than Income Taxes-Distribution GRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S 14 | Income Taxes | 6,987 | 2,267 | (16) | (6) | 9 | 9,241 | 164 | 356 | (16) | (2) | 112 | 614 |
| S 15 | TOTAL OPERATING EXPENSES | 33,854 | 13,531 | 10,213 | 11,263 | 23,685 | 92,546 | 6,017 | 5,397 | 925 | 1,139 | 2,202 | 15,680 |
| S 16 | | | | | | | | | | | | | |
| S 17 | OPERATING INCOME (RETURN) | 30,944 | 6,798 | 849 | 168 | 1,169 | 39,929 | 8,117 | 4,288 | 131 | 11 | (449) | 12,098 |
| S 18 | | | | | | | | | | | | | |
| S 19 | DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS | | | | | | | | | | | | |
| S 20 | Gas Plant in Service | 969,444 | 271,591 | 3,762 | 666 | 6,121 | 1,251,584 | 147,969 | 99,694 | 338 | 19 | 608 | 248,628 |
| S 21 | Less: Accumulated Depreciation | 233,153 | 105,047 | 1,586 | 281 | 2,581 | 342,648 | 35,587 | 38,560 | 143 | 8 | 256 | 74,554 |
| S 22 | Plus: Rate Base Additions Excl Purchased Gas | 12,510 | 4,874 | 13,482 | 2,764 | 22,080 | 55,710 | 1,942 | 1,805 | 1,212 | 108 | 2,186 | 7,254 |
| S 23 | Less: Rate Base Deductions | 92,308 | 27,188 | (2,361) | (418) | 812 | 117,528 | 14,070 | 9,974 | (212) | (12) | 8,079 | 31,899 |
| S 24 | TOTAL RATE BASE EXCL PURCHASED GAS | 656,493 | 144,229 | 18,020 | 3,568 | 24,809 | 847,118 | 100,254 | 52,965 | 1,620 | 131 | (5,542) | 149,429 |
| S 25 | | | | | | | | | | | | | |
| S 26 | RATE OF RETURN EXCL PURCHASED GAS (PRESENT) | 4.72% | 4.72% | 4.72% | 4.72% | 4.72% | 4.71% | 8.11% | 8.11% | 8.11% | 8.11% | 8.11% | 8.10% |
| S 27 | INDEX RATE OF RETURN EXCL PURCHASED GAS (PRESENT) | 0.91 | 0.82 | 0.94 | 0.97 | 1.22 | | 1.57 | 1.41 | 1.62 | 1.67 | 2.10 | |
| S 28 | | | | | | | | | | | | | |
| S 40 | TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS) | | | | | | | | | | | | |
| S 41 | Total Distribution Sales Revenue at Current Rates | 64,428 | 20,220 | 11,032 | 11,400 | 24,787 | 131,868 | 14,081 | 9,650 | 1,055 | 1,148 | 1,750 | 27,684 |
| S 42 | Total Distribution Operating Revenues | 64,798 | 20,329 | 11,062 | 11,431 | 24,854 | 132,476 | 14,134 | 9,686 | 1,056 | 1,149 | 1,753 | 27,778 |
| S 43 | Total Distribution Operating Expenses Excl Federal & State Taxes | 40,841 | 15,798 | 10,197 | 11,257 | 23,694 | 101,787 | 6,181 | 5,753 | 909 | 1,137 | 2,314 | 16,294 |
| S 44 | Plus: Total Federal & State Taxes | 6,987 | 2,267 | (16) | (6) | 9 | 9,241 | 164 | 356 | (16) | (2) | 112 | 614 |
| S 45 | Total Operating Income (Return) | 30,944 | 6,798 | 849 | 168 | 1,169 | 39,929 | 8,117 | 4,288 | 131 | 11 | (449) | 12,098 |
| S 46 | Total Rate Base | 656,493 | 144,229 | 18,020 | 3,568 | 24,809 | 847,118 | 100,254 | 52,965 | 1,620 | 131 | (5,542) | 149,429 |
| S 47 | | | | | | | | | | | | | |
| S 48 | COMPOSITE RATE OF RETURN (PRESENT) | 4.71% | 4.71% | 4.71% | 4.71% | 4.71% | 4.71% | 8.10% | 8.10% | 8.10% | 8.10% | 8.10% | 8.10% |
| S 49 | COMPOSITE INDEX RATE OF RETURN (PRESENT) | 0.91 | 0.82 | 0.94 | 0.97 | 1.22 | | 1.56 | 1.40 | 1.62 | 1.67 | 2.09 | |
| S 50 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION (a) | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | | GC CUSTOMER RELATED COSTS | | | | | |
|-----------------|--|------------------------------------|---------------|--------------------|-----------------|-----------------|--------------|---------------------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (b) | METERS (c) | CUSTINSTALL (d) | CUSTSERV (e) | CUSTACCT (f) | TOTAL (g) | SERVICES (h) | METERS (i) | CUSTINSTALL (j) | CUSTSERV (k) | CUSTACCT (l) | TOTAL (m) |
| S 51 | EQUALIZED RETURN AT PROPOSED ROR OF 7.70% | | | | | | | | | | | | |
| S 52 | | | | | | | | | | | | | |
| S 53 | DEVELOPMENT OF RETURN EXCL PURCHASED GAS (EQUALIZED R. | | | | | | | | | | | | |
| S 54 | | | | | | | | | | | | | |
| S 55 | Rate Base Excluding Purchased Gas | 656,493 | 144,229 | 18,020 | 3,568 | 24,809 | 847,118 | 100,254 | 52,965 | 1,620 | 131 | (5,542) | 149,429 |
| S 56 | Change in Operating Income (Rate Base * 1.97%) | 12,962 | 2,848 | 356 | 70 | 490 | 16,726 | 1,979 | 1,046 | 32 | 3 | (109) | 2,950 |
| S 57 | | | | | | | | | | | | | |
| S 58 | OPERATING REVENUES | | | | | | | | | | | | |
| S 59 | Change in Revenue (Change in Return * 1.414) | 18,326 | 4,026 | 503 | 100 | 693 | 23,647 | 2,799 | 1,478 | 45 | 4 | (155) | 4,171 |
| S 60 | Distribution Base Rate Revenue (Present Rates) | 64,428 | 20,220 | 11,032 | 11,400 | 24,787 | 131,868 | 14,081 | 9,650 | 1,055 | 1,148 | 1,750 | 27,684 |
| S 61 | Total Dist Base Rate Revenue (Proposed Rate) | 82,753 | 24,246 | 11,535 | 11,500 | 25,480 | 155,514 | 16,880 | 11,128 | 1,100 | 1,151 | 1,596 | 31,855 |
| S 62 | | | | | | | | | | | | | |
| S 63 | Forfeited Discounts Revenues | 18 | 6 | 3 | 3 | 7 | 38 | 2 | 2 | 0 | 0 | 0 | 5 |
| S 64 | Other Operating Revenue (Present Rates) | 370 | 110 | 30 | 31 | 67 | 608 | 53 | 36 | 2 | 2 | 3 | 95 |
| S 65 | TOTAL OPERATING REVENUES | 83,142 | 24,361 | 11,569 | 11,534 | 25,554 | 156,160 | 16,935 | 11,166 | 1,102 | 1,153 | 1,599 | 31,954 |
| S 66 | | | | | | | | | | | | | |
| S 67 | OPERATING EXPENSES | | | | | | | | | | | | |
| S 68 | Operation and Maintenance Expense Excl Pur Gas | 16,054 | 7,457 | 9,019 | 11,047 | 21,775 | 65,352 | 2,397 | 2,691 | 803 | 1,131 | 2,123 | 9,145 |
| S 69 | Depreciation and Amortization Expense | 23,410 | 7,919 | 805 | 142 | 1,309 | 33,585 | 3,573 | 2,907 | 72 | 4 | 130 | 6,687 |
| S 70 | Additional Bad Debt Expense | 64 | 14 | 2 | 0 | 2 | 82 | 10 | 5 | 0 | 0 | (1) | 14 |
| S 71 | Additional PUC / OTS & SBA Fee Expense | 56 | 12 | 2 | 0 | 2 | 73 | 9 | 5 | 0 | 0 | (0) | 13 |
| S 72 | Taxes Other Than Income Taxes-General | 1,376 | 422 | 374 | 68 | 609 | 2,850 | 211 | 156 | 34 | 2 | 60 | 463 |
| S 73 | Taxes Other Than Income Taxes-Distribution GRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S 74 | TOTAL OPERATING EXPENSES BEFORE TAXES | 40,961 | 15,824 | 10,201 | 11,258 | 23,698 | 101,942 | 6,199 | 5,763 | 910 | 1,137 | 2,313 | 16,322 |
| S 75 | State and Federal Income Taxes @ Effective Tax Rate | 6,987 | 2,267 | (16) | (6) | 9 | 9,241 | 164 | 356 | (16) | (2) | 112 | 614 |
| S 76 | State and Federal Income Taxes @ Statutory Rates | (5,265) | (1,157) | (145) | (30) | (201) | (6,798) | (804) | (425) | (13) | (1) | 44 | (1,199) |
| S 77 | TOTAL OPERATING EXPENSES | 42,682 | 16,934 | 10,040 | 11,223 | 23,506 | 104,385 | 5,560 | 5,694 | 880 | 1,135 | 2,469 | 15,737 |
| S 78 | | | | | | | | | | | | | |
| S 79 | NET OPERATING INCOME EXCL PURCHASED GAS | 40,460 | 7,427 | 1,529 | 311 | 2,047 | 51,775 | 11,375 | 5,472 | 221 | 19 | (870) | 16,217 |
| S 80 | | | | | | | | | | | | | |
| S 81 | BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.70% | 82,753 | 24,246 | 11,535 | 11,500 | 25,480 | 155,514 | 16,880 | 11,128 | 1,100 | 1,151 | 1,596 | 31,855 |
| S 82 | | | | | | | | | | | | | |
| S 83 | TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE | 18,344 | 4,032 | 506 | 103 | 700 | 23,685 | 2,801 | 1,480 | 45 | 4 | (154) | 4,176 |
| S 84 | REVENUE INCREASE TO RETAIL EXCL PUR GAS REVENUES (%) | 28.47% | 19.94% | 4.59% | 0.90% | 2.82% | 17.96% | 19.89% | 15.34% | 4.31% | 0.34% | -8.82% | 15.08% |
| S 85 | | | | | | | | | | | | | |
| S 86 | | | | | | | | | | | | | |
| S 132 | TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS) | | | | | | | | | | | | |
| S 133 | TOTAL COMPOSITE BASE RATE SALES REVENUE REQUIREMENT | 82,753 | 24,246 | 11,535 | 11,500 | 25,480 | 155,514 | 16,880 | 11,128 | 1,100 | 1,151 | 1,596 | 31,855 |
| S 134 | | | | | | | | | | | | | |
| S 135 | | | | | | | | | | | | | |
| S 136 | | | | | | | | | | | | | |
| S 146 | NUMBER OF CUSTOMER BILLS | 5,932,690 | 5,932,690 | 5,932,690 | 5,932,690 | 5,932,690 | 5,932,690 | 533,403 | 533,403 | 533,403 | 533,403 | 533,403 | 533,403 |
| S 147 | | | | | | | | | | | | | |
| S 148 | \$/MONTH/CUSTOMER | \$13.95 | \$4.09 | \$1.94 | \$1.94 | \$4.29 | \$26.21 | \$31.64 | \$20.86 | \$2.06 | \$2.16 | \$2.99 | \$59.72 |
| S 149 | | | | | | | | | | | | | |
| S 150 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | | GC CUSTOMER RELATED COSTS | | | | | |
|-----------------|------------------------------------|------------------------------------|---------|-------------|----------|----------|-----------|---------------------------|--------|-------------|----------|----------|---------|
| | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
| RBP 1 | DEVELOPMENT OF RATE BASE | | | | | | | | | | | | |
| RBP 2 | | | | | | | | | | | | | |
| RBP 3 | GAS PLANT IN SERVICE | | | | | | | | | | | | |
| RBP 4 | INTANGIBLE PLANT | | | | | | | | | | | | |
| RBP 5 | 301-Organization | 4,995 | 1,399 | 19 | 3 | 32 | 6,449 | 762 | 514 | 2 | 0 | 3 | 1,281 |
| RBP 6 | 303-Miscellaneous Intangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 7 | TOTAL INTANGIBLE PLANT | 4,995 | 1,399 | 19 | 3 | 32 | 6,449 | 762 | 514 | 2 | 0 | 3 | 1,281 |
| RBP 8 | | | | | | | | | | | | | |
| RBP 9 | PRODUCTION PLANT (LPG) | | | | | | | | | | | | |
| RBP 27 | DISTRIBUTION PLANT | | | | | | | | | | | | |
| RBP 40 | 380-Services | 959,749 | 0 | 0 | 0 | 0 | 959,749 | 146,489 | 0 | 0 | 0 | 0 | 146,489 |
| RBP 41 | 381-Meters | 0 | 114,453 | 0 | 0 | 0 | 114,453 | 0 | 42,012 | 0 | 0 | 0 | 42,012 |
| RBP 42 | Direct Assignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 43 | Total Account 381 | 0 | 114,453 | 0 | 0 | 0 | 114,453 | 0 | 42,012 | 0 | 0 | 0 | 42,012 |
| RBP 44 | 382-Meter Installations | 0 | 153,948 | 0 | 0 | 0 | 153,948 | 0 | 56,510 | 0 | 0 | 0 | 56,510 |
| RBP 45 | Direct Assignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 46 | Total Account 382 | 0 | 153,948 | 0 | 0 | 0 | 153,948 | 0 | 56,510 | 0 | 0 | 0 | 56,510 |
| RBP 47 | 387-Other Equipment | 600 | 168 | 0 | 0 | 0 | 768 | 92 | 62 | 0 | 0 | 0 | 153 |
| RBP 53 | GENERAL PLANT | | | | | | | | | | | | |
| RBP 54 | 389-Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 55 | 390-Structures and Improvements | 1,006 | 382 | 1,010 | 179 | 1,643 | 4,220 | 154 | 140 | 91 | 5 | 163 | 553 |
| RBP 56 | 391-Office Furniture & Equipment | 665 | 252 | 667 | 118 | 1,085 | 2,787 | 101 | 93 | 60 | 3 | 108 | 365 |
| RBP 57 | 393-Store Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 58 | 394-Tools, Shop & Garage Equip. | 1,565 | 594 | 1,571 | 278 | 2,556 | 6,564 | 239 | 218 | 141 | 8 | 254 | 860 |
| RBP 59 | 395-Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 60 | 397-Communication Equipment | 472 | 179 | 474 | 84 | 771 | 1,980 | 72 | 66 | 43 | 2 | 77 | 259 |
| RBP 61 | 398-Miscellaneous Equipment | 22 | 8 | 22 | 4 | 35 | 91 | 3 | 3 | 2 | 0 | 4 | 12 |
| RBP 62 | TOTAL GENERAL PLANT | 3,730 | 1,416 | 3,743 | 663 | 6,090 | 15,642 | 569 | 520 | 337 | 19 | 605 | 2,050 |
| RBP 63 | | | | | | | | | | | | | |
| RBP 64 | | | | | | | | | | | | | |
| RBP 65 | TOTAL GAS PLANT IN SERVICE | 969,444 | 271,591 | 3,762 | 666 | 6,121 | 1,251,584 | 147,969 | 99,694 | 338 | 19 | 608 | 248,628 |
| RBP 99 | | | | | | | | | | | | | |
| RBP 100 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | | GC CUSTOMER RELATED COSTS | | | | | |
|-----------------|--|------------------------------------|---------------|--------------------|-----------------|-----------------|--------------|---------------------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (b) | METERS (c) | CUSTINSTALL (d) | CUSTSERV (e) | CUSTACCT (f) | TOTAL (g) | SERVICES (h) | METERS (i) | CUSTINSTALL (j) | CUSTSERV (k) | CUSTACCT (l) | TOTAL (m) |
| RBD 1 | LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | |
| RBD 2 | | | | | | | | | | | | | |
| RBD 3 | INTANGIBLE PLANT ACCUMULATED DEPRECIATION | 4,586 | 1,285 | 18 | 3 | 29 | 5,921 | 700 | 472 | 2 | 0 | 3 | 1,176 |
| RBD 10 | | | | | | | | | | | | | |
| RBD 11 | DISTRIBUTION PLANT ACCUMULATED DEPRECIATION | | | | | | | | | | | | |
| RBD 24 | 380-Services | 226,459 | 0 | 0 | 0 | 0 | 226,459 | 34,565 | 0 | 0 | 0 | 0 | 34,565 |
| RBD 25 | 381-Meters | 0 | 50,042 | 0 | 0 | 0 | 50,042 | 0 | 18,369 | 0 | 0 | 0 | 18,369 |
| RBD 26 | Direct Assignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 27 | Total Account 381 | 0 | 50,042 | 0 | 0 | 0 | 50,042 | 0 | 18,369 | 0 | 0 | 0 | 18,369 |
| RBD 28 | 382-Meter Installations | 0 | 52,935 | 0 | 0 | 0 | 52,935 | 0 | 19,431 | 0 | 0 | 0 | 19,431 |
| RBD 29 | Direct Assignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 30 | Total Account 382 | 0 | 52,935 | 0 | 0 | 0 | 52,935 | 0 | 19,431 | 0 | 0 | 0 | 19,431 |
| RBD 31 | 387-Other Equipment | 404 | 113 | 0 | 0 | 0 | 518 | 62 | 42 | 0 | 0 | 0 | 103 |
| RBD 32 | 388-Asset Retirement Costs for Distribution Plant | 141 | 79 | 0 | 0 | 0 | 220 | 22 | 29 | 0 | 0 | 0 | 50 |
| RBD 33 | TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION | 227,004 | 103,168 | 0 | 0 | 0 | 330,172 | 34,648 | 37,870 | 0 | 0 | 0 | 72,519 |
| RBD 34 | | | | | | | | | | | | | |
| RBD 35 | GENERAL PLANT ACCUMULATED DEPRECIATION | 1,563 | 594 | 1,568 | 278 | 2,552 | 6,554 | 239 | 218 | 141 | 8 | 253 | 859 |
| RBD 37 | TOTAL ACCUMULATED DEPRECIATION | 233,153 | 105,047 | 1,586 | 281 | 2,581 | 342,648 | 35,587 | 38,560 | 143 | 8 | 256 | 74,554 |
| RBD 38 | | | | | | | | | | | | | |
| RBD 39 | | | | | | | | | | | | | |
| 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 | 13,252 | 5,032 | 13,298 | 2,355 | 21,637 | 55,575 | 2,023 | 1,847 | 1,196 | 68 | 2,149 | 7,283 |
| RBO 6 | | | | | | | | | | | | | |
| RBO 7 | WORKING CAPITAL | | | | | | | | | | | | |
| RBO 8 | Cash Working Capital - Purchased Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 9 | Cash Working Capital | (876) | (196) | 184 | 409 | 442 | (38) | (101) | (56) | 17 | 39 | 37 | (64) |
| RBO 10 | Gas Storage Inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 11 | Materials and Supplies | 134 | 38 | 1 | 0 | 1 | 173 | 20 | 14 | 0 | 0 | 0 | 34 |
| RBO 12 | TOTAL WORKING CAPITAL | (742) | (159) | 184 | 409 | 443 | 135 | (81) | (42) | 17 | 39 | 37 | (29) |
| RBO 13 | TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS | 12,510 | 4,874 | 13,482 | 2,764 | 22,080 | 55,710 | 1,942 | 1,805 | 1,212 | 108 | 2,186 | 7,254 |
| RBO 14 | TOTAL ADDITIONS TO RATE BASE | 12,510 | 4,874 | 13,482 | 2,764 | 22,080 | 55,710 | 1,942 | 1,805 | 1,212 | 108 | 2,186 | 7,254 |
| RBO 15 | | | | | | | | | | | | | |
| RBO 16 | LESS: DEDUCTIONS TO RATE BASE | | | | | | | | | | | | |
| RBO 17 | Customer Deposits | 0 | 0 | 0 | 0 | 4,654 | 4,654 | 0 | 0 | 0 | 0 | 8,461 | 8,461 |
| RBO 18 | Customer Advances for Construction | 912 | 109 | 0 | 0 | 0 | 1,021 | 141 | 40 | 0 | 0 | 0 | 181 |
| RBO 19 | Deferred Income Taxes and Credits | | | | | | | | | | | | |
| RBO 20 | Plant | 105,029 | 29,424 | 408 | 72 | 663 | 135,596 | 16,031 | 10,801 | 37 | 2 | 66 | 26,936 |
| RBO 21 | Common Plant | 638 | 242 | 640 | 113 | 1,041 | 2,674 | 97 | 89 | 58 | 3 | 103 | 350 |
| RBO 22 | Pension Assets / (Liability) | (3,397) | (1,290) | (3,409) | (604) | (5,546) | (14,246) | (518) | (474) | (306) | (18) | (551) | (1,867) |
| RBO 23 | ML Non-Conforming | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 24 | Contributions in Aid of Construction (CIAC) | (10,874) | (1,297) | 0 | 0 | 0 | (12,170) | (1,681) | (482) | 0 | 0 | 0 | (2,163) |
| RBO 25 | Total Deferred Income Taxes and Credits | 91,396 | 27,079 | (2,361) | (418) | (3,842) | 111,854 | 13,929 | 9,934 | (212) | (12) | (382) | 23,257 |
| RBO 26 | TOTAL DEDUCTIONS TO RATE BASE | 92,308 | 27,188 | (2,361) | (418) | 812 | 117,528 | 14,070 | 9,974 | (212) | (12) | 8,079 | 31,899 |
| RBO 27 | | | | | | | | | | | | | |
| RBO 28 | TOTAL PURCHASED GAS RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 29 | TOTAL RATE BASE EXCLUDING PURCHASED GAS | 656,493 | 144,229 | 18,020 | 3,568 | 24,809 | 847,118 | 100,254 | 52,965 | 1,620 | 131 | (5,542) | 149,429 |
| RBO 30 | | | | | | | | | | | | | |
| RBO 31 | TOTAL RATE BASE | 656,493 | 144,229 | 18,020 | 3,568 | 24,809 | 847,118 | 100,254 | 52,965 | 1,620 | 131 | (5,542) | 149,429 |
| RBO 32 | | | | | | | | | | | | | |
| RBO 50 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | | GC CUSTOMER RELATED COSTS | | | | | |
|-----------------|--|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------------------|--------------|-------------|--------------|--------------|---------------|
| | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
| 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) | 4,090 | 1,553 | 4,104 | 727 | 6,677 | 17,151 | 624 | 570 | 369 | 21 | 663 | 2,248 |
| RBC 6 | Pension | 244 | 92 | 244 | 43 | 398 | 1,021 | 37 | 34 | 22 | 1 | 39 | 134 |
| RBC 7 | Other Expenses | | | | | | | | | | | | |
| RBC 8 | Other Expenses | 11,177 | 5,848 | 4,219 | 11,172 | 14,703 | 47,120 | 1,706 | 2,147 | 379 | 1,229 | 1,445 | 6,905 |
| RBC 9 | BSC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 10 | Purchase of Receivables (POR) | 12,692 | 3,983 | 2,173 | 2,246 | 4,883 | 25,977 | 2,416 | 1,656 | 181 | 197 | 300 | 4,750 |
| RBC 11 | TOTAL EXPENSES | 28,202 | 11,477 | 10,741 | 14,188 | 26,661 | 91,269 | 4,784 | 4,407 | 951 | 1,448 | 2,448 | 14,037 |
| RBC 12 | | | | | | | | | | | | | |
| RBC 13 | TOTAL EXPENSES PER DAY | 77 | 31 | 29 | 39 | 73 | 250 | 13 | 12 | 3 | 4 | 7 | 38 |
| RBC 14 | | | | | | | | | | | | | |
| RBC 15 | CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG) | 404 | 165 | 154 | 203 | 382 | 1,308 | 69 | 63 | 14 | 21 | 35 | 201 |
| RBC 16 | | | | | | | | | | | | | |
| RBC 17 | AVERAGE PREPAYMENTS | 349 | 102 | 34 | 206 | 67 | 758 | 61 | 41 | 3 | 19 | 5 | 129 |
| RBC 18 | DISTRIBUTION ACCRUED TAXES | 13 | (2) | 2 | 0 | 3 | 16 | 20 | 9 | 0 | 0 | (2) | 27 |
| RBC 19 | INTEREST PAYMENTS | (1,643) | (460) | (6) | (1) | (10) | (2,121) | (251) | (169) | (1) | (0) | (1) | (421) |
| RBC 20 | | | | | | | | | | | | | |
| RBC 21 | | | | | | | | | | | | | |
| RBC 22 | NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT | (876) | (196) | 184 | 409 | 442 | (38) | (101) | (56) | 17 | 39 | 37 | (64) |
| RBC 23 | | | | | | | | | | | | | |
| RBC 24 | | | | | | | | | | | | | |
| RBC 15 | DISTRIBUTION ACCRUED TAXES | | | | | | | | | | | | |
| RBC 17 | Federal Income Tax | 2,340 | 369 | 105 | 21 | 139 | 2,975 | 1,208 | 585 | 23 | 2 | (91) | 1,727 |
| RBC 18 | State Income Tax | 15,709 | 2,478 | 707 | 143 | 933 | 19,970 | 8,109 | 3,927 | 156 | 13 | (609) | 11,596 |
| RBC 19 | PURTA Taxes | (43,714) | (12,247) | (170) | (30) | (276) | (56,437) | (6,672) | (4,495) | (15) | (1) | (27) | (11,211) |
| RBC 20 | PA Capital Stock Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 21 | PA & Local Use Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 22 | PA Property tax | 30,581 | 8,567 | 119 | 21 | 193 | 39,481 | 4,668 | 3,145 | 11 | 1 | 19 | 7,843 |
| RBC 23 | TOTAL ACCRUED TAXES | 4,916 | (832) | 761 | 156 | 989 | 5,990 | 7,313 | 3,161 | 174 | 15 | (708) | 9,955 |
| RBC 24 | TOTAL ACCRUED TAXES PER DAY | 13 | (2) | 2 | 0 | 3 | 16 | 20 | 9 | 0 | 0 | (2) | 27 |
| RBC 25 | | | | | | | | | | | | | |
| RBC 26 | DISTRIBUTION AVERAGE PREPAYMENTS | | | | | | | | | | | | |
| RBC 27 | AGA Membership Dues | 33 | 10 | 6 | 6 | 13 | 68 | 7 | 5 | 1 | 1 | 1 | 14 |
| RBC 28 | EAPA & NGA Membership Dues | 9 | 3 | 1 | 2 | 3 | 18 | 2 | 1 | 0 | 0 | 0 | 4 |
| RBC 29 | PUC Assess - Gas | 96 | 28 | 13 | 13 | 29 | 180 | 19 | 13 | 1 | 1 | 2 | 37 |
| RBC 30 | Cellent Gas Meter Reading | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 31 | Gas Software Maintenance | 4 | 1 | 0 | 0 | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 1 |
| RBC 32 | Customer and Research | 0 | 0 | 0 | 35 | 0 | 35 | 0 | 0 | 0 | 3 | 0 | 3 |
| RBC 33 | VEBA Adjustment | 5 | 2 | 5 | 1 | 9 | 22 | 1 | 1 | 0 | 0 | 1 | 3 |
| RBC 34 | Facility Contracts | 5 | 1 | 0 | 0 | 0 | 7 | 1 | 1 | 0 | 0 | 0 | 1 |
| RBC 35 | IT License & Maintenance | 173 | 48 | 1 | 0 | 1 | 223 | 26 | 18 | 0 | 0 | 0 | 44 |
| RBC 36 | Fleet Activities | 7 | 3 | 7 | 1 | 12 | 31 | 1 | 1 | 1 | 0 | 1 | 4 |
| RBC 37 | Prepared Rent | 17 | 5 | 0 | 0 | 0 | 22 | 3 | 2 | 0 | 0 | 0 | 4 |
| RBC 38 | Postage | 0 | 0 | 0 | 149 | 0 | 149 | 0 | 0 | 0 | 13 | 0 | 13 |
| RBC 39 | TOTAL AVERAGE PREPAYMENTS | 349 | 102 | 34 | 206 | 67 | 758 | 61 | 41 | 3 | 19 | 5 | 129 |
| RBC 49 | | | | | | | | | | | | | |
| RBC 50 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION (a) | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | GC CUSTOMER RELATED COSTS | | | | | | |
|-----------------|---|------------------------------------|---------------|--------------------|-----------------|-----------------|---------------------------|-----------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (b) | METERS (c) | CUSTINSTALL (d) | CUSTSERV (e) | CUSTACCT (f) | TOTAL (g) | SERVICES (h) | METERS (i) | CUSTINSTALL (j) | CUSTSERV (k) | CUSTACCT (l) | TOTAL (m) |
| RBC 51 | OPERATING REVENUES | | | | | | | | | | | | |
| RBC 52 | | | | | | | | | | | | | |
| RBC 53 | SALES REVENUES | | | | | | | | | | | | |
| RBC 54 | Sales of Gas Revenues - Base | 64,428 | 20,220 | 11,032 | 11,400 | 24,787 | 131,868 | 14,081 | 9,650 | 1,055 | 1,148 | 1,750 | 27,684 |
| RBC 55 | Sales Revenues - Purchased Gas-PGC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 56 | Sales Revenues - Balancing Service Charge-BSC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 57 | TOTAL SALES OF GAS | 64,428 | 20,220 | 11,032 | 11,400 | 24,787 | 131,868 | 14,081 | 9,650 | 1,055 | 1,148 | 1,750 | 27,684 |
| RBC 58 | | | | | | | | | | | | | |
| RBC 59 | OTHER OPERATING REVENUES | | | | | | | | | | | | |
| RBC 60 | 487-Forfeited Discounts | 175 | 55 | 30 | 31 | 67 | 358 | 23 | 16 | 2 | 2 | 3 | 45 |
| RBC 61 | 488-Miscellaneous Service Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 62 | 489-Transport of Gas of Others Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 63 | 494-Interdepartmental Rents | 196 | 55 | 0 | 0 | 0 | 250 | 30 | 20 | 0 | 0 | 0 | 50 |
| RBC 64 | TOTAL OTHER OPERATING REV | 370 | 110 | 30 | 31 | 67 | 608 | 53 | 36 | 2 | 2 | 3 | 95 |
| RBC 65 | | | | | | | | | | | | | |
| RBC 66 | TOTAL OPERATING REVENUES | 64,798 | 20,329 | 11,062 | 11,431 | 24,854 | 132,476 | 14,134 | 9,686 | 1,056 | 1,149 | 1,753 | 27,778 |
| RBC 67 | | | | | | | | | | | | | |
| RBC 100 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION (a) | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | GC CUSTOMER RELATED COSTS | | | | | | |
|-----------------|--|------------------------------------|---------------|--------------------|-----------------|-----------------|---------------------------|-----------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (b) | METERS (c) | CUSTINSTALL (d) | CUSTSERV (e) | CUSTACCT (f) | TOTAL (g) | SERVICES (h) | METERS (i) | CUSTINSTALL (j) | CUSTSERV (k) | CUSTACCT (l) | TOTAL (m) |
| E 1 | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | | |
| E 2 | | | | | | | | | | | | | |
| E 40 | DISTRIBUTION EXPENSES | | | | | | | | | | | | |
| E 41 | Operation | | | | | | | | | | | | |
| E 42 | 870-Operation Supervision and Engineering | 209 | 82 | 260 | 0 | 0 | 552 | 32 | 30 | 23 | 0 | 0 | 86 |
| E 43 | 874-Mains and Services Expenses | 5,645 | 0 | 0 | 0 | 0 | 5,645 | 862 | 0 | 0 | 0 | 0 | 862 |
| E 44 | 875-Measuring & Reg. Station Exp.-General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 45 | 877-Measuring & Reg. Station Exp.-City Gate Sta. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 46 | 878-Meter & House Regulator Expenses | 0 | 4,166 | 0 | 0 | 0 | 4,166 | 0 | 1,529 | 0 | 0 | 0 | 1,529 |
| E 47 | 879-Customer Installations Expenses | 0 | 0 | 4,726 | 0 | 0 | 4,726 | 0 | 0 | 425 | 0 | 0 | 425 |
| E 48 | 880-Other Expenses | 3,826 | 1,070 | 0 | 0 | 0 | 4,896 | 584 | 393 | 0 | 0 | 0 | 977 |
| E 49 | Total Distribution Operation | 9,681 | 5,319 | 4,986 | 0 | 0 | 19,986 | 1,478 | 1,952 | 448 | 0 | 0 | 3,878 |
| E 50 | | | | | | | | | | | | | |
| E 53 | Maintenance | | | | | | | | | | | | |
| E 54 | 887-Maintenance of Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 55 | 889-Maint. of Measuring & Reg. Station Equip.-Gen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 56 | 892-Maintenance of Services | 1,248 | 0 | 0 | 0 | 0 | 1,248 | 191 | 0 | 0 | 0 | 0 | 191 |
| E 57 | 893-Maint. of Meters & House Regulators | 0 | 291 | 0 | 0 | 0 | 291 | 0 | 107 | 0 | 0 | 0 | 107 |
| E 58 | 894-Maintenance of Other Equipment | 249 | 70 | 0 | 0 | 0 | 318 | 38 | 26 | 0 | 0 | 0 | 64 |
| E 59 | Total Distribution Maintenance | 1,497 | 361 | 0 | 0 | 0 | 1,858 | 229 | 133 | 0 | 0 | 0 | 361 |
| E 60 | TOTAL DISTRIBUTION PLANT O&M EXPENSES | 11,178 | 5,680 | 4,986 | 0 | 0 | 21,844 | 1,706 | 2,085 | 448 | 0 | 0 | 4,239 |
| E 61 | TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST) | 11,178 | 5,680 | 4,986 | 0 | 0 | 21,844 | 1,706 | 2,085 | 448 | 0 | 0 | 4,239 |
| E 62 | | | | | | | | | | | | | |
| E 63 | CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | | | | |
| E 64 | 902-Meter Reading | 0 | 0 | 0 | 0 | 182 | 182 | 0 | 0 | 0 | 0 | 16 | 16 |
| E 65 | 903-Customer Records and Collection Expense | 0 | 0 | 0 | 0 | 12,963 | 12,963 | 0 | 0 | 0 | 0 | 1,294 | 1,294 |
| E 66 | 904-Uncollectible Accounts | 564 | 177 | 97 | 100 | 217 | 1,155 | 29 | 20 | 2 | 2 | 4 | 56 |
| E 67 | 904-Uncollectible Accounts - PPA | 89 | 28 | 15 | 16 | 34 | 182 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 68 | 905-Miscellaneous CA | 0 | 0 | 0 | 0 | 1,971 | 1,971 | 0 | 0 | 0 | 0 | 177 | 177 |
| E 69 | TOTAL CUSTOMER ACCTS EXPENSE | 653 | 205 | 112 | 116 | 15,368 | 16,454 | 29 | 20 | 2 | 2 | 1,491 | 1,544 |
| E 70 | | | | | | | | | | | | | |
| E 71 | CUSTOMER SERVICE & SALES EXPENSES | | | | | | | | | | | | |
| E 72 | 908-Customer Assistance | 0 | 0 | 0 | 7,482 | 0 | 7,482 | 0 | 0 | 0 | 217 | 0 | 217 |
| E 73 | 908-Customer Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 499 | 0 | 499 |
| E 74 | 909-Advertisement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 309 | 0 | 309 |
| E 75 | 910-Miscellaneous CS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 76 | 912-Demonstrating and Selling Expenses | 0 | 0 | 0 | 2,716 | 0 | 2,716 | 0 | 0 | 0 | 79 | 0 | 79 |
| E 77 | 916 Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 78 | TOTAL CUSTOMER SERVICE & SALES EXP | 0 | 0 | 0 | 10,198 | 0 | 10,198 | 0 | 0 | 0 | 1,104 | 0 | 1,104 |
| E 79 | | | | | | | | | | | | | |
| E 80 | TOTAL OPER & MAINT EXCL A&G | 11,831 | 5,885 | 5,098 | 10,313 | 15,368 | 48,495 | 1,735 | 2,105 | 450 | 1,106 | 1,491 | 6,887 |
| E 81 | | | | | | | | | | | | | |
| E 82 | ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | | | | |
| E 83 | 920-Administrative Salaries | 897 | 341 | 900 | 159 | 1,465 | 3,763 | 137 | 125 | 81 | 5 | 145 | 493 |
| E 84 | 921-Office Supplies & Expense | 141 | 54 | 141 | 25 | 230 | 591 | 22 | 20 | 13 | 1 | 23 | 77 |
| E 85 | 923-Outside Service Employed | 1,642 | 623 | 1,647 | 292 | 2,680 | 6,884 | 251 | 229 | 148 | 8 | 266 | 902 |
| E 86 | 924-Property Insurance | 21 | 6 | 0 | 0 | 0 | 27 | 3 | 2 | 0 | 0 | 0 | 5 |
| E 87 | 925-Injuries and Damages | 26 | 10 | 27 | 5 | 43 | 111 | 4 | 4 | 2 | 0 | 4 | 15 |
| E 88 | 926-Employee Pensions & Benefits | 982 | 373 | 986 | 175 | 1,604 | 4,120 | 150 | 137 | 89 | 5 | 159 | 540 |
| E 89 | 928-Regulatory Commission | 342 | 100 | 48 | 48 | 105 | 643 | 70 | 46 | 5 | 5 | 7 | 132 |
| E 90 | 929-Duplicate Charges-Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 91 | 930.1-General Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 92 | 930.2-Miscellaneous General | 53 | 20 | 53 | 9 | 86 | 221 | 8 | 7 | 5 | 0 | 9 | 29 |
| E 93 | 932-Maintenance of General Plant | 118 | 45 | 119 | 21 | 193 | 497 | 18 | 17 | 11 | 1 | 19 | 65 |
| E 94 | TOTAL A&G EXPENSE | 4,223 | 1,572 | 3,921 | 733 | 6,408 | 16,857 | 662 | 586 | 353 | 25 | 632 | 2,258 |
| E 95 | | | | | | | | | | | | | |
| E 96 | TOTAL OPERATION & MAINTENANCE EXPENSES | 16,054 | 7,457 | 9,019 | 11,047 | 21,775 | 65,352 | 2,397 | 2,691 | 803 | 1,131 | 2,123 | 9,145 |
| E 97 | | | | | | | | | | | | | |
| E 98 | TOTAL PURCHASED GAS O&M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E 99 | TOTAL O&M EXPENSES EXCLUDING PURCHASED GAS | 16,054 | 7,457 | 9,019 | 11,047 | 21,775 | 65,352 | 2,397 | 2,691 | 803 | 1,131 | 2,123 | 9,145 |
| E 100 | | | | | | | | | | | | | |

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 | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | GC CUSTOMER RELATED COSTS | | | | | | |
|-----|----------|--|------------------------------------|--------|-------------|----------|----------|---------------------------|----------|--------|-------------|----------|----------|--------|
| | | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
| D | 1 | DEPRECIATION / AMORTIZATION EXPENSE | | | | | | | | | | | | |
| D | 2 | | | | | | | | | | | | | |
| D | 3 | INTANGIBLE PLANT EXPENSE | 2,832 | 793 | 11 | 2 | 18 | 3,656 | 432 | 291 | 1 | 0 | 2 | 726 |
| D | 4 | | | | | | | | | | | | | |
| D | 11 | DISTRIBUTION PLANT EXPENSE | | | | | | | | | | | | |
| D | 24 | 380-Services | 19,787 | 0 | 0 | 0 | 0 | 19,787 | 3,020 | 0 | 0 | 0 | 0 | 3,020 |
| D | 25 | 381-Meters | 0 | 3,764 | 0 | 0 | 0 | 3,764 | 0 | 1,382 | 0 | 0 | 0 | 1,382 |
| D | 26 | Direct Assignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 27 | Total Account 381 | 0 | 3,764 | 0 | 0 | 0 | 3,764 | 0 | 1,382 | 0 | 0 | 0 | 1,382 |
| D | 28 | 382-Meter Installations | 0 | 3,061 | 0 | 0 | 0 | 3,061 | 0 | 1,124 | 0 | 0 | 0 | 1,124 |
| D | 29 | Direct Assignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 30 | Total Account 382 | 0 | 3,061 | 0 | 0 | 0 | 3,061 | 0 | 1,124 | 0 | 0 | 0 | 1,124 |
| D | 31 | 387-Other Equipment | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 32 | 388-Asset Retirement Costs for Distribution Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 33 | TOTAL DISTRIBUTION PLANT EXPENSE | 19,788 | 6,825 | 0 | 0 | 0 | 26,613 | 3,020 | 2,505 | 0 | 0 | 0 | 5,526 |
| D | 34 | | | | | | | | | | | | | |
| D | 35 | GENERAL PLANT EXPENSE | 167 | 63 | 168 | 30 | 273 | 700 | 25 | 23 | 15 | 1 | 27 | 92 |
| D | 36 | | | | | | | | | | | | | |
| D | 37 | COMMON PLANT DEPRECIATION/AMORTIZATION | 624 | 237 | 626 | 111 | 1,019 | 2,616 | 95 | 87 | 56 | 3 | 101 | 343 |
| D | 38 | | | | | | | | | | | | | |
| D | 39 | NET MANUFACTURED GAS PLANT EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 40 | | | | | | | | | | | | | |
| D | 50 | | | | | | | | | | | | | |
| TO | 1 | OTHER OPERATING EXPENSES | | | | | | | | | | | | |
| TO | 2 | | | | | | | | | | | | | |
| TO | 3 | TAXES OTHER THAN INCOME TAXES | | | | | | | | | | | | |
| TO | 4 | General Taxes | | | | | | | | | | | | |
| TO | 5 | PURTA Taxes | 562 | 157 | 2 | 0 | 4 | 725 | 86 | 58 | 0 | 0 | 0 | 144 |
| TO | 6 | Capital Stock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 7 | Payroll Related | 366 | 139 | 367 | 65 | 597 | 1,534 | 56 | 51 | 33 | 2 | 59 | 201 |
| TO | 8 | Real Estate Tax | 430 | 120 | 2 | 0 | 3 | 555 | 66 | 44 | 0 | 0 | 0 | 110 |
| TO | 9 | PA and Local Use Tax | 19 | 6 | 3 | 3 | 6 | 36 | 4 | 3 | 0 | 0 | 0 | 7 |
| TO | 10 | Total General Taxes | 1,376 | 422 | 374 | 68 | 609 | 2,850 | 211 | 156 | 34 | 2 | 60 | 463 |
| TO | 11 | | | | | | | | | | | | | |
| TO | 12 | | | | | | | | | | | | | |
| TO | 20 | | | | | | | | | | | | | |
| TO | 21 | TOTAL TAXES OTHER THAN INCOME | 1,376 | 422 | 374 | 68 | 609 | 2,850 | 211 | 156 | 34 | 2 | 60 | 463 |
| TO | 22 | | | | | | | | | | | | | |
| TO | 50 | | | | | | | | | | | | | |
| TI | 1 | DEVELOPMENT OF INCOME TAXES | | | | | | | | | | | | |
| TI | 2 | | | | | | | | | | | | | |
| TI | 3 | TOTAL OPERATING REVENUES EXCL PURCHASED GAS | 64,798 | 20,329 | 11,062 | 11,431 | 24,854 | 132,476 | 14,134 | 9,686 | 1,056 | 1,149 | 1,753 | 27,778 |
| TI | 4 | LESS: | | | | | | | | | | | | |
| TI | 5 | OPER. & MAINT. EXP. EXCL PURCHASED GAS | 16,054 | 7,457 | 9,019 | 11,047 | 21,775 | 65,352 | 2,397 | 2,691 | 803 | 1,131 | 2,123 | 9,145 |
| TI | 6 | DEPRECIATION AND AMORTIZATION EXPENSE | 23,410 | 7,919 | 805 | 142 | 1,309 | 33,585 | 3,573 | 2,907 | 72 | 4 | 130 | 6,687 |
| TI | 7 | TAXES OTHER THAN INCOME TAXES | 1,376 | 422 | 374 | 68 | 609 | 2,850 | 211 | 156 | 34 | 2 | 60 | 463 |
| TI | 8 | NET OPERATING INCOME BEFORE TAXES | 23,958 | 4,531 | 865 | 174 | 1,160 | 30,688 | 7,953 | 3,933 | 147 | 12 | (560) | 11,484 |
| TI | 9 | LESS: | | | | | | | | | | | | |
| TI | 10 | INTEREST EXPENSE (Rate Base * 1.85% Weighted Cost of Debt) | 12,145 | 2,668 | 333 | 66 | 459 | 15,672 | 1,855 | 980 | 30 | 2 | (103) | 2,764 |
| TI | 11 | | | | | | | | | | | | | |

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 | RESIDENTIAL CUSTOMER RELATED COSTS | | | | | GC CUSTOMER RELATED COSTS | | | | | | |
|-----|----------|---|------------------------------------|-----------|-------------|-----------|-----------|---------------------------|----------|----------|-------------|----------|----------|----------|
| | | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
| TI | 12 | BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS | 11,813 | 1,863 | 532 | 108 | 701 | 15,017 | 6,098 | 2,953 | 117 | 10 | (458) | 8,720 |
| TI | 13 | | | | | | | | | | | | | |
| TI | 14 | FEDERAL & STATE TAX ADJUSTMENTS | | | | | | | | | | | | |
| TI | 15 | Regulatory Asset Prog M-1 (Pension & Post Ret) | 296 | 112 | 297 | 53 | 483 | 1,241 | 45 | 41 | 27 | 2 | 48 | 163 |
| TI | 16 | Other Property Basis Adjustment (CIAC/ICM) | 3,476 | 972 | 0 | 0 | 0 | 4,448 | 531 | 357 | 0 | 0 | 0 | 887 |
| TI | 17 | Removal Costs/Software | 2,499 | 700 | 10 | 2 | 16 | 3,226 | 381 | 257 | 1 | 0 | 2 | 641 |
| TI | 18 | AFUDC Equity | 1,502 | 421 | 6 | 1 | 9 | 1,939 | 229 | 154 | 1 | 0 | 1 | 385 |
| TI | 19 | Permanent Adjustments | (212) | (59) | (1) | (0) | (1) | (274) | (32) | (22) | (0) | (0) | (0) | (54) |
| TI | 20 | Repair Allowance Deduction | 36,320 | 10,175 | 141 | 25 | 229 | 46,891 | 5,544 | 3,735 | 13 | 1 | 23 | 9,315 |
| TI | 21 | TOTAL FEDERAL & STATE TAX ADJUSTMENTS | 43,881 | 12,322 | 453 | 80 | 736 | 57,472 | 6,698 | 4,523 | 41 | 2 | 73 | 11,337 |
| TI | 22 | | | | | | | | | | | | | |
| TI | 23 | CALCULATION OF PA STATE INCOME TAXES | | | | | | | | | | | | |
| TI | 24 | BASE TAXABLE INCOME | 11,813 | 1,863 | 532 | 108 | 701 | 15,017 | 6,098 | 2,953 | 117 | 10 | (458) | 8,720 |
| TI | 25 | LESS: | | | | | | | | | | | | |
| TI | 26 | State Tax Depreciation (Over) Under Book | (6,998) | (1,961) | (27) | (5) | (44) | (9,035) | (1,068) | (720) | (2) | (0) | (4) | (1,795) |
| TI | 27 | Total Tax Adjustments | 43,881 | 12,322 | 453 | 80 | 736 | 57,472 | 6,698 | 4,523 | 41 | 2 | 73 | 11,337 |
| TI | 28 | PA STATE TAXABLE DISTRIBUTION INCOME | (25,071) | (8,498) | 106 | 32 | 9 | (33,420) | 468 | (851) | 79 | 8 | (527) | (822) |
| TI | 29 | PA STATE INCOME TAXES @ Tax Rate 9.99% | (2,505) | (849) | 11 | 3 | 1 | (3,339) | 47 | (85) | 8 | 1 | (53) | (82) |
| TI | 30 | PLUS: DEFERRED STATE INCOME TAXES | | | | | | | | | | | | |
| TI | 31 | Net Operating Loss Utilization | 2,505 | 849 | (11) | (3) | (1) | 3,339 | (47) | 85 | (8) | (1) | 53 | 82 |
| TI | 32 | TOTAL STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI | 33 | Deferred Taxes on Timing Differences - State | (420) | (118) | (2) | (0) | (3) | (542) | (64) | (43) | (0) | (0) | (0) | (108) |
| TI | 34 | Deferred Taxes on State NOL | 1,630 | 457 | 6 | 1 | 10 | 2,104 | 249 | 168 | 1 | 0 | 1 | 418 |
| TI | 35 | TOTAL STATE INCOME TAX EXPENSE | 1,210 | 339 | 5 | 1 | 8 | 1,562 | 185 | 124 | 0 | 0 | 1 | 310 |
| TI | 36 | | | | | | | | | | | | | |
| TI | 37 | CALCULATION OF FEDERAL INCOME TAXES | | | | | | | | | | | | |
| TI | 38 | BASE TAXABLE INCOME | 11,813 | 1,863 | 532 | 108 | 701 | 15,017 | 6,098 | 2,953 | 117 | 10 | (458) | 8,720 |
| TI | 39 | LESS: | | | | | | | | | | | | |
| TI | 40 | PA State Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI | 41 | Federal Tax Depreciation (Over) Under Book | (9,212) | (2,581) | (36) | (6) | (58) | (11,893) | (1,406) | (947) | (3) | (0) | (6) | (2,362) |
| TI | 42 | Total Tax Adjustments | 43,881 | 12,322 | 453 | 80 | 736 | 57,472 | 6,698 | 4,523 | 41 | 2 | 73 | 11,337 |
| TI | 43 | FEDERAL TAXABLE DISTRIBUTION INCOME | (22,857) | (7,878) | 115 | 34 | 23 | (30,563) | 806 | (623) | 80 | 8 | (525) | (255) |
| TI | 44 | FEDERAL INCOME TAXES @ Tax Rate 21.00% | 4,800 | 1,654 | (24) | (7) | (5) | 6,418 | (169) | 131 | (17) | (2) | 110 | 53 |
| TI | 45 | | | | | | | | | | | | | |
| TI | 78 | TOTAL PA INCOME TAX EXPENSE | 1,210 | 339 | 5 | 1 | 8 | 1,562 | 185 | 124 | 0 | 0 | 1 | 310 |
| TI | 79 | TOTAL FEDERAL INCOME TAX EXPENSE | 5,777 | 1,928 | (20) | (6) | 1 | 7,679 | (20) | 231 | (16) | (2) | 111 | 304 |
| TI | 80 | TOTAL INCOME TAX EXPENSE | 6,987 | 2,267 | (16) | (6) | 9 | 9,241 | 164 | 356 | (16) | (2) | 112 | 614 |
| TI | 81 | | | | | | | | | | | | | |
| TI | 82 | TOTAL OTHER TAX EXPENSE | 1,376 | 422 | 374 | 68 | 609 | 2,850 | 211 | 156 | 34 | 2 | 60 | 463 |
| TI | 83 | | | | | | | | | | | | | |
| TI | 84 | TOTAL TAX EXPENSE | 8,363 | 2,689 | 358 | 63 | 618 | 12,091 | 376 | 511 | 18 | 1 | 172 | 1,077 |
| TI | 85 | | | | | | | | | | | | | |
| S | 133 | TOTAL COMPOSITE BASE RATE SALES REVENUE REQUIREMENT | 82,753 | 24,246 | 11,535 | 11,500 | 25,480 | 155,514 | 16,880 | 11,128 | 1,100 | 1,151 | 1,596 | 31,855 |
| S | 146 | NUMBER OF CUSTOMER BILLS | 5,932,690 | 5,932,690 | 5,932,690 | 5,932,690 | 5,932,690 | 5,932,690 | 533,403 | 533,403 | 533,403 | 533,403 | 533,403 | 533,403 |
| S | 148 | \$/MONTH/CUSTOMER | \$ 13.95 | \$ 4.09 | \$ 1.94 | \$ 1.94 | \$ 4.29 | \$ 26.21 | \$ 31.64 | \$ 20.86 | \$ 2.06 | \$ 2.16 | \$ 2.99 | \$ 59.72 |

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

| LINE SCH NO. | DESCRIPTION (a) | TSF CUSTOMER RELATED COSTS | | | | | TSI CUSTOMER RELATED COSTS | | | | | | |
|-----------------|--|----------------------------|---------------|--------------------|-----------------|-----------------|----------------------------|-----------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (n) | METERS (o) | CUSTINSTALL (p) | CUSTSERV (q) | CUSTACCT (r) | TOTAL (s) | SERVICES (t) | METERS (u) | CUSTINSTALL (v) | CUSTSERV (w) | CUSTACCT (x) | TOTAL (y) |
| 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 | 246 | 875 | 11 | 42 | 510 | 1,684 | 160 | 754 | 6 | 22 | 276 | 1,218 |
| S 6 | Other Operating Revenue | 1 | 3 | 0 | 0 | 1 | 5 | 1 | 3 | 0 | 0 | 0 | 4 |
| S 7 | TOTAL OPERATING REVENUE | 247 | 879 | 11 | 42 | 511 | 1,689 | 161 | 757 | 6 | 22 | 277 | 1,222 |
| S 8 | | | | | | | | | | | | | |
| S 9 | OPERATING EXPENSES | | | | | | | | | | | | |
| S 10 | Operation and Maintenance Expense Excl Pur Gas | 49 | 270 | 8 | 40 | 439 | 806 | 26 | 200 | 4 | 21 | 232 | 483 |
| S 11 | Depreciation and Amortization Expense | 74 | 281 | 1 | 1 | 29 | 385 | 39 | 218 | 0 | 0 | 15 | 272 |
| S 12 | Taxes Other Than Income Taxes-General | 4 | 16 | 0 | 0 | 13 | 34 | 2 | 12 | 0 | 0 | 7 | 21 |
| S 13 | Taxes Other Than Income Taxes-Distribution GRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S 14 | Income Taxes | 13 | 55 | (0) | (0) | (1) | 66 | 0 | 20 | (0) | (0) | (2) | 17 |
| S 15 | TOTAL OPERATING EXPENSES | 115 | 512 | 9 | 41 | 482 | 1,158 | 67 | 410 | 5 | 22 | 256 | 759 |
| S 16 | | | | | | | | | | | | | |
| S 17 | OPERATING INCOME (RETURN) | 133 | 367 | 1 | 1 | 29 | 531 | 94 | 347 | 1 | 1 | 21 | 463 |
| S 18 | | | | | | | | | | | | | |
| S 19 | DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS | | | | | | | | | | | | |
| S 20 | Gas Plant in Service | 3,061 | 10,075 | 3 | 2 | 134 | 13,276 | 1,597 | 7,462 | 2 | 1 | 71 | 9,133 |
| S 21 | Less: Accumulated Depreciation | 736 | 3,557 | 1 | 1 | 56 | 4,352 | 384 | 2,886 | 1 | 1 | 30 | 3,302 |
| S 22 | Plus: Rate Base Additions Excl Purchased Gas | 39 | 179 | 12 | 10 | 480 | 720 | 21 | 134 | 7 | 5 | 253 | 419 |
| S 23 | Less: Rate Base Deductions | 323 | 1,053 | (2) | (2) | 110 | 1,482 | 169 | 780 | (1) | (1) | 57 | 1,003 |
| S 24 | TOTAL RATE BASE EXCL PURCHASED GAS | 2,041 | 5,645 | 17 | 13 | 447 | 8,162 | 1,065 | 3,930 | 9 | 7 | 237 | 5,248 |
| S 25 | | | | | | | | | | | | | |
| S 26 | RATE OF RETURN EXCL PURCHASED GAS (PRESENT) | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 8.82% | 8.82% | 8.82% | 8.82% | 8.82% | 8.82% |
| S 27 | INDEX RATE OF RETURN EXCL PURCHASED GAS (PRESENT) | 1.26 | 1.13 | 1.30 | 1.34 | 1.68 | | 1.71 | 1.53 | 1.77 | 1.82 | 2.28 | |
| S 28 | | | | | | | | | | | | | |
| S 40 | TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS) | | | | | | | | | | | | |
| S 41 | Total Distribution Sales Revenue at Current Rates | 246 | 875 | 11 | 42 | 510 | 1,684 | 160 | 754 | 6 | 22 | 276 | 1,218 |
| S 42 | Total Distribution Operating Revenues | 247 | 879 | 11 | 42 | 511 | 1,689 | 161 | 757 | 6 | 22 | 277 | 1,222 |
| S 43 | Total Distribution Operating Expenses Excl Federal & State Taxes | 127 | 567 | 9 | 41 | 480 | 1,225 | 67 | 430 | 5 | 21 | 254 | 776 |
| S 44 | Plus: Total Federal & State Taxes | 13 | 55 | (0) | (0) | (1) | 66 | 0 | 20 | (0) | (0) | (2) | 17 |
| S 45 | Total Operating Income (Return) | 133 | 367 | 1 | 1 | 29 | 531 | 94 | 347 | 1 | 1 | 21 | 463 |
| S 46 | Total Rate Base | 2,041 | 5,645 | 17 | 13 | 447 | 8,162 | 1,065 | 3,930 | 9 | 7 | 237 | 5,248 |
| S 47 | | | | | | | | | | | | | |
| S 48 | COMPOSITE RATE OF RETURN (PRESENT) | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 8.82% | 8.82% | 8.82% | 8.82% | 8.82% | 8.82% |
| S 49 | COMPOSITE INDEX RATE OF RETURN (PRESENT) | 1.26 | 1.13 | 1.30 | 1.34 | 1.68 | | 1.71 | 1.53 | 1.77 | 1.82 | 2.28 | |
| S 50 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION (a) | TSF CUSTOMER RELATED COSTS | | | | | TSI CUSTOMER RELATED COSTS | | | | | | |
|-----------------|--|----------------------------|---------------|--------------------|-----------------|-----------------|----------------------------|-----------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (n) | METERS (o) | CUSTINSTALL (p) | CUSTSERV (q) | CUSTACCT (r) | TOTAL (s) | SERVICES (t) | METERS (u) | CUSTINSTALL (v) | CUSTSERV (w) | CUSTACCT (x) | TOTAL (y) |
| S 51 | EQUALIZED RETURN AT PROPOSED ROR OF 7.70% | | | | | | | | | | | | |
| S 52 | | | | | | | | | | | | | |
| S 53 | DEVELOPMENT OF RETURN EXCL PURCHASED GAS (EQUALIZED R. | | | | | | | | | | | | |
| S 54 | | | | | | | | | | | | | |
| S 55 | Rate Base Excluding Purchased Gas | 2,041 | 5,645 | 17 | 13 | 447 | 8,162 | 1,065 | 3,930 | 9 | 7 | 237 | 5,248 |
| S 56 | Change in Operating Income (Rate Base * 1.97%) | 40 | 111 | 0 | 0 | 9 | 161 | 21 | 78 | 0 | 0 | 5 | 104 |
| S 57 | | | | | | | | | | | | | |
| S 58 | OPERATING REVENUES | | | | | | | | | | | | |
| S 59 | Change in Revenue (Change in Return * 1.414) | 57 | 158 | 0 | 0 | 12 | 228 | 30 | 110 | 0 | 0 | 7 | 146 |
| S 60 | Distribution Base Rate Revenue (Present Rates) | 246 | 875 | 11 | 42 | 510 | 1,684 | 160 | 754 | 6 | 22 | 276 | 1,218 |
| S 61 | Total Dist Base Rate Revenue (Proposed Rate) | 303 | 1,033 | 11 | 42 | 522 | 1,912 | 190 | 864 | 6 | 22 | 283 | 1,365 |
| S 62 | | | | | | | | | | | | | |
| S 63 | Forfeited Discounts Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S 64 | Other Operating Revenue (Present Rates) | 1 | 3 | 0 | 0 | 1 | 5 | 1 | 3 | 0 | 0 | 0 | 4 |
| S 65 | TOTAL OPERATING REVENUES | 304 | 1,036 | 11 | 42 | 523 | 1,917 | 190 | 866 | 6 | 22 | 283 | 1,368 |
| S 66 | | | | | | | | | | | | | |
| S 67 | OPERATING EXPENSES | | | | | | | | | | | | |
| S 68 | Operation and Maintenance Expense Excl Pur Gas | 49 | 270 | 8 | 40 | 439 | 806 | 26 | 200 | 4 | 21 | 232 | 483 |
| S 69 | Depreciation and Amortization Expense | 74 | 281 | 1 | 1 | 29 | 385 | 39 | 218 | 0 | 0 | 15 | 272 |
| S 70 | Additional Bad Debt Expense | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| S 71 | Additional PUC / OTS & SBA Fee Expense | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| S 72 | Taxes Other Than Income Taxes-General | 4 | 16 | 0 | 0 | 13 | 34 | 2 | 12 | 0 | 0 | 7 | 21 |
| S 73 | Taxes Other Than Income Taxes-Distribution GRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S 74 | TOTAL OPERATING EXPENSES BEFORE TAXES | 128 | 568 | 9 | 41 | 481 | 1,226 | 67 | 430 | 5 | 21 | 254 | 777 |
| S 75 | State and Federal Income Taxes @ Effective Tax Rate | 13 | 55 | (0) | (0) | (1) | 66 | 0 | 20 | (0) | (0) | (2) | 17 |
| S 76 | State and Federal Income Taxes @ Statutory Rates | (16) | (45) | (0) | (0) | (4) | (65) | (9) | (32) | (0) | (0) | (2) | (42) |
| S 77 | TOTAL OPERATING EXPENSES | 124 | 577 | 9 | 41 | 476 | 1,227 | 58 | 418 | 5 | 21 | 250 | 752 |
| S 78 | | | | | | | | | | | | | |
| S 79 | NET OPERATING INCOME EXCL PURCHASED GAS | 181 | 459 | 2 | 1 | 48 | 690 | 132 | 448 | 1 | 1 | 34 | 616 |
| S 80 | | | | | | | | | | | | | |
| S 81 | BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.70% | 303 | 1,033 | 11 | 42 | 522 | 1,912 | 190 | 864 | 6 | 22 | 283 | 1,365 |
| S 82 | | | | | | | | | | | | | |
| S 83 | TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE | 57 | 158 | 0 | 0 | 13 | 228 | 30 | 110 | 0 | 0 | 7 | 147 |
| S 84 | REVENUE INCREASE TO RETAIL EXCL PUR GAS REVENUES (%) | 23.15% | 18.02% | 4.44% | 0.85% | 2.46% | 13.55% | 18.61% | 14.56% | 4.24% | 0.84% | 2.41% | 12.04% |
| S 85 | | | | | | | | | | | | | |
| S 86 | | | | | | | | | | | | | |
| S 132 | TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS) | | | | | | | | | | | | |
| S 133 | TOTAL COMPOSITE BASE RATE SALES REVENUE REQUIREMENT | 303 | 1,033 | 11 | 42 | 522 | 1,912 | 190 | 864 | 6 | 22 | 283 | 1,365 |
| S 134 | | | | | | | | | | | | | |
| S 135 | | | | | | | | | | | | | |
| S 136 | | | | | | | | | | | | | |
| S 146 | NUMBER OF CUSTOMER BILLS | 5,505 | 5,505 | 5,505 | 5,505 | 5,505 | 5,505 | 2,873 | 2,873 | 2,873 | 2,873 | 2,873 | 2,873 |
| S 147 | | | | | | | | | | | | | |
| S 148 | \$/MONTH/CUSTOMER | \$55.09 | \$187.60 | \$2.00 | \$7.69 | \$94.90 | \$347.27 | \$66.03 | \$300.66 | \$2.09 | \$7.76 | \$98.48 | \$475.01 |
| S 149 | | | | | | | | | | | | | |
| S 150 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION | TSF CUSTOMER RELATED COSTS | | | | | | TSI CUSTOMER RELATED COSTS | | | | | |
|-----------------|------------------------------------|----------------------------|--------|-------------|----------|----------|--------|----------------------------|--------|-------------|----------|----------|-------|
| | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | (a) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) |
| RBP 1 | DEVELOPMENT OF RATE BASE | | | | | | | | | | | | |
| RBP 2 | | | | | | | | | | | | | |
| RBP 3 | GAS PLANT IN SERVICE | | | | | | | | | | | | |
| RBP 4 | INTANGIBLE PLANT | | | | | | | | | | | | |
| RBP 5 | 301-Organization | 16 | 52 | 0 | 0 | 1 | 68 | 8 | 38 | 0 | 0 | 0 | 47 |
| RBP 6 | 303-Miscellaneous Intangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 7 | TOTAL INTANGIBLE PLANT | 16 | 52 | 0 | 0 | 1 | 68 | 8 | 38 | 0 | 0 | 0 | 47 |
| RBP 8 | | | | | | | | | | | | | |
| RBP 9 | PRODUCTION PLANT (LPG) | | | | | | | | | | | | |
| RBP 27 | DISTRIBUTION PLANT | | | | | | | | | | | | |
| RBP 40 | 380-Services | 3,031 | 0 | 0 | 0 | 0 | 3,031 | 1,581 | 0 | 0 | 0 | 0 | 1,581 |
| RBP 41 | 381-Meters | 0 | 3,856 | 0 | 0 | 0 | 3,856 | 0 | 3,145 | 0 | 0 | 0 | 3,145 |
| RBP 42 | Direct Assignment | 0 | 232 | 0 | 0 | 0 | 232 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 43 | Total Account 381 | 0 | 4,088 | 0 | 0 | 0 | 4,088 | 0 | 3,145 | 0 | 0 | 0 | 3,145 |
| RBP 44 | 382-Meter Installations | 0 | 5,187 | 0 | 0 | 0 | 5,187 | 0 | 4,230 | 0 | 0 | 0 | 4,230 |
| RBP 45 | Direct Assignment | 0 | 681 | 0 | 0 | 0 | 681 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 46 | Total Account 382 | 0 | 5,868 | 0 | 0 | 0 | 5,868 | 0 | 4,230 | 0 | 0 | 0 | 4,230 |
| RBP 47 | 387-Other Equipment | 2 | 6 | 0 | 0 | 0 | 8 | 1 | 5 | 0 | 0 | 0 | 6 |
| RBP 53 | GENERAL PLANT | | | | | | | | | | | | |
| RBP 54 | 389-Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 55 | 390-Structures and Improvements | 3 | 14 | 1 | 1 | 36 | 55 | 2 | 11 | 0 | 0 | 19 | 32 |
| RBP 56 | 391-Office Furniture & Equipment | 2 | 9 | 1 | 0 | 24 | 36 | 1 | 7 | 0 | 0 | 12 | 21 |
| RBP 57 | 393-Store Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 58 | 394-Tools, Shop & Garage Equip. | 5 | 22 | 1 | 1 | 56 | 85 | 3 | 16 | 1 | 1 | 29 | 50 |
| RBP 59 | 395-Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 60 | 397-Communication Equipment | 1 | 7 | 0 | 0 | 17 | 26 | 1 | 5 | 0 | 0 | 9 | 15 |
| RBP 61 | 398-Miscellaneous Equipment | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| RBP 62 | TOTAL GENERAL PLANT | 12 | 53 | 3 | 2 | 133 | 203 | 6 | 39 | 2 | 1 | 70 | 118 |
| RBP 63 | | | | | | | | | | | | | |
| RBP 64 | | | | | | | | | | | | | |
| RBP 65 | TOTAL GAS PLANT IN SERVICE | 3,061 | 10,075 | 3 | 2 | 134 | 13,276 | 1,597 | 7,462 | 2 | 1 | 71 | 9,133 |
| RBP 99 | | | | | | | | | | | | | |
| RBP 100 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION | TSF CUSTOMER RELATED COSTS | | | | | | TSI CUSTOMER RELATED COSTS | | | | | |
|-----------------|--|----------------------------|---------------|--------------------|-----------------|-----------------|--------------|----------------------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (n) | METERS (o) | CUSTINSTALL (p) | CUSTSERV (q) | CUSTACCT (r) | TOTAL (s) | SERVICES (t) | METERS (u) | CUSTINSTALL (v) | CUSTSERV (w) | CUSTACCT (x) | TOTAL (y) |
| RBD 1 | LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | |
| RBD 2 | | | | | | | | | | | | | |
| RBD 3 | INTANGIBLE PLANT ACCUMULATED DEPRECIATION | 14 | 48 | 0 | 0 | 1 | 63 | 8 | 35 | 0 | 0 | 0 | 43 |
| RBD 10 | | | | | | | | | | | | | |
| RBD 11 | DISTRIBUTION PLANT ACCUMULATED DEPRECIATION | | | | | | | | | | | | |
| RBD 24 | 380-Services | 715 | 0 | 0 | 0 | 0 | 715 | 373 | 0 | 0 | 0 | 0 | 373 |
| RBD 25 | 381-Meters | 0 | 1,686 | 0 | 0 | 0 | 1,686 | 0 | 1,375 | 0 | 0 | 0 | 1,375 |
| RBD 26 | Direct Assignment | 0 | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 27 | Total Account 381 | 0 | 1,689 | 0 | 0 | 0 | 1,689 | 0 | 1,375 | 0 | 0 | 0 | 1,375 |
| RBD 28 | 382-Meter Installations | 0 | 1,784 | 0 | 0 | 0 | 1,784 | 0 | 1,454 | 0 | 0 | 0 | 1,454 |
| RBD 29 | Direct Assignment | 0 | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBP 30 | Total Account 382 | 0 | 1,791 | 0 | 0 | 0 | 1,791 | 0 | 1,454 | 0 | 0 | 0 | 1,454 |
| RBD 31 | 387-Other Equipment | 1 | 4 | 0 | 0 | 0 | 5 | 1 | 3 | 0 | 0 | 0 | 4 |
| RBD 32 | 388-Asset Retirement Costs for Distribution Plant | 0 | 3 | 0 | 0 | 0 | 3 | 0 | 2 | 0 | 0 | 0 | 2 |
| RBD 33 | TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION | 717 | 3,487 | 0 | 0 | 0 | 4,204 | 374 | 2,835 | 0 | 0 | 0 | 3,209 |
| RBD 34 | | | | | | | | | | | | | |
| RBD 35 | GENERAL PLANT ACCUMULATED DEPRECIATION | 5 | 22 | 1 | 1 | 56 | 85 | 3 | 16 | 1 | 1 | 29 | 50 |
| RBD 37 | TOTAL ACCUMULATED DEPRECIATION | 736 | 3,557 | 1 | 1 | 56 | 4,352 | 384 | 2,886 | 1 | 1 | 30 | 3,302 |
| RBD 38 | | | | | | | | | | | | | |
| RBD 39 | | | | | | | | | | | | | |
| 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 | 42 | 187 | 12 | 9 | 472 | 722 | 22 | 138 | 6 | 5 | 249 | 420 |
| RBO 6 | | | | | | | | | | | | | |
| RBO 7 | WORKING CAPITAL | | | | | | | | | | | | |
| RBO 8 | Cash Working Capital - Purchased Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 9 | Cash Working Capital | (3) | (9) | 0 | 1 | 8 | (3) | (1) | (6) | 0 | 0 | 4 | (3) |
| RBO 10 | Gas Storage Inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 11 | Materials and Supplies | 0 | 1 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| RBO 12 | TOTAL WORKING CAPITAL | (3) | (7) | 0 | 1 | 8 | (1) | (1) | (5) | 0 | 0 | 4 | (1) |
| RBO 13 | TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS | 39 | 179 | 12 | 10 | 480 | 720 | 21 | 134 | 7 | 5 | 253 | 419 |
| RBO 14 | TOTAL ADDITIONS TO RATE BASE | 39 | 179 | 12 | 10 | 480 | 720 | 21 | 134 | 7 | 5 | 253 | 419 |
| RBO 15 | | | | | | | | | | | | | |
| RBO 16 | LESS: DEDUCTIONS TO RATE BASE | | | | | | | | | | | | |
| RBO 17 | Customer Deposits | 0 | 0 | 0 | 0 | 194 | 194 | 0 | 0 | 0 | 0 | 101 | 101 |
| RBO 18 | Customer Advances for Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 19 | Deferred Income Taxes and Credits | | | | | | | | | | | | |
| RBO 20 | Plant | 332 | 1,092 | 0 | 0 | 14 | 1,438 | 173 | 808 | 0 | 0 | 8 | 990 |
| RBO 21 | Common Plant | 2 | 9 | 1 | 0 | 23 | 35 | 1 | 7 | 0 | 0 | 12 | 20 |
| RBO 22 | Pension Assets / (Liability) | (11) | (48) | (3) | (2) | (121) | (185) | (6) | (35) | (2) | (1) | (64) | (108) |
| RBO 23 | ML Non-Conforming | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 24 | Contributions in Aid of Construction (CIAC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 25 | Total Deferred Income Taxes and Credits | 323 | 1,053 | (2) | (2) | (84) | 1,288 | 169 | 780 | (1) | (1) | (44) | 902 |
| RBO 26 | TOTAL DEDUCTIONS TO RATE BASE | 323 | 1,053 | (2) | (2) | 110 | 1,482 | 169 | 780 | (1) | (1) | 57 | 1,003 |
| RBO 27 | | | | | | | | | | | | | |
| RBO 28 | TOTAL PURCHASED GAS RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBO 29 | TOTAL RATE BASE EXCLUDING PURCHASED GAS | 2,041 | 5,645 | 17 | 13 | 447 | 8,162 | 1,065 | 3,930 | 9 | 7 | 237 | 5,248 |
| RBO 30 | | | | | | | | | | | | | |
| RBO 31 | TOTAL RATE BASE | 2,041 | 5,645 | 17 | 13 | 447 | 8,162 | 1,065 | 3,930 | 9 | 7 | 237 | 5,248 |
| RBO 32 | | | | | | | | | | | | | |
| RBO 50 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION | TSF CUSTOMER RELATED COSTS | | | | | TSI CUSTOMER RELATED COSTS | | | | | | |
|-----------------|---|----------------------------|--------|-------------|----------|----------|----------------------------|----------|--------|-------------|----------|----------|-------|
| | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | (a) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) |
| 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) | 13 | 58 | 4 | 3 | 146 | 223 | 7 | 43 | 2 | 1 | 77 | 130 |
| RBC 6 | Pension | 1 | 3 | 0 | 0 | 9 | 13 | 0 | 3 | 0 | 0 | 5 | 8 |
| RBC 7 | Other Expenses | | | | | | | | | | | | |
| RBC 8 | Other Expenses | 35 | 217 | 4 | 41 | 286 | 583 | 18 | 161 | 2 | 22 | 151 | 354 |
| RBC 9 | BSC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 10 | Purchase of Receivables (POR) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 11 | TOTAL EXPENSES | 49 | 278 | 8 | 44 | 440 | 819 | 26 | 206 | 4 | 23 | 232 | 491 |
| RBC 12 | | | | | | | | | | | | | |
| RBC 13 | TOTAL EXPENSES PER DAY | 0 | 1 | 0 | 0 | 1 | 2 | 0 | 1 | 0 | 0 | 1 | 1 |
| RBC 14 | | | | | | | | | | | | | |
| RBC 15 | CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG) | 1 | 4 | 0 | 1 | 6 | 12 | 0 | 3 | 0 | 0 | 3 | 7 |
| RBC 16 | | | | | | | | | | | | | |
| RBC 17 | AVERAGE PREPAYMENTS | 1 | 4 | 0 | 0 | 1 | 7 | 1 | 3 | 0 | 0 | 1 | 5 |
| RBC 18 | DISTRIBUTION ACCRUED TAXES | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| RBC 19 | INTEREST PAYMENTS | (5) | (17) | (0) | (0) | (0) | (22) | (3) | (13) | (0) | (0) | (0) | (15) |
| RBC 20 | | | | | | | | | | | | | |
| RBC 21 | | | | | | | | | | | | | |
| RBC 22 | NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT | (3) | (9) | 0 | 1 | 8 | (3) | (1) | (6) | 0 | 0 | 4 | (3) |
| RBC 23 | | | | | | | | | | | | | |
| RBC 24 | | | | | | | | | | | | | |
| RBC 15 | | | | | | | | | | | | | |
| RBC 16 | DISTRIBUTION ACCRUED TAXES | | | | | | | | | | | | |
| RBC 17 | Federal Income Tax | 16 | 41 | 0 | 0 | 4 | 62 | 15 | 50 | 0 | 0 | 4 | 69 |
| RBC 18 | State Income Tax | 109 | 276 | 1 | 1 | 29 | 417 | 99 | 338 | 1 | 1 | 25 | 464 |
| RBC 19 | PURTA Taxes | (138) | (454) | (0) | (0) | (6) | (599) | (72) | (336) | (0) | (0) | (3) | (412) |
| RBC 20 | PA Capital Stock Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 21 | PA & Local Use Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 22 | PA Property tax | 97 | 318 | 0 | 0 | 4 | 419 | 50 | 235 | 0 | 0 | 2 | 288 |
| RBC 23 | TOTAL ACCRUED TAXES | 84 | 181 | 1 | 1 | 32 | 299 | 92 | 288 | 1 | 1 | 28 | 409 |
| RBC 24 | TOTAL ACCRUED TAXES PER DAY | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| RBC 25 | | | | | | | | | | | | | |
| RBC 26 | DISTRIBUTION AVERAGE PREPAYMENTS | | | | | | | | | | | | |
| RBC 27 | AGA Membership Dues | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| RBC 28 | EAPA & NGA Membership Dues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 29 | PUC Assess - Gas | 0 | 1 | 0 | 0 | 1 | 2 | 0 | 1 | 0 | 0 | 0 | 2 |
| RBC 30 | Cellent Gas Meter Reading | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 31 | Gas Software Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 32 | Customer and Research | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 33 | VEBA Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 34 | Facility Contracts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 35 | IT License & Maintenance | 1 | 2 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 2 |
| RBC 36 | Fleet Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 37 | Prepared Rent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 38 | Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 39 | TOTAL AVERAGE PREPAYMENTS | 1 | 4 | 0 | 0 | 1 | 7 | 1 | 3 | 0 | 0 | 1 | 5 |
| RBC 49 | | | | | | | | | | | | | |
| RBC 50 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION (a) | TSF CUSTOMER RELATED COSTS | | | | | TSI CUSTOMER RELATED COSTS | | | | | | |
|-----------------|---|----------------------------|---------------|--------------------|-----------------|-----------------|----------------------------|-----------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (n) | METERS (o) | CUSTINSTALL (p) | CUSTSERV (q) | CUSTACCT (r) | TOTAL (s) | SERVICES (t) | METERS (u) | CUSTINSTALL (v) | CUSTSERV (w) | CUSTACCT (x) | TOTAL (y) |
| RBC 51 | OPERATING REVENUES | | | | | | | | | | | | |
| RBC 52 | | | | | | | | | | | | | |
| RBC 53 | SALES REVENUES | | | | | | | | | | | | |
| RBC 54 | Sales of Gas Revenues - Base | 246 | 875 | 11 | 42 | 510 | 1,684 | 160 | 754 | 6 | 22 | 276 | 1,218 |
| RBC 55 | Sales Revenues - Purchased Gas-PGC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 56 | Sales Revenues - Balancing Service Charge-BSC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 57 | TOTAL SALES OF GAS | 246 | 875 | 11 | 42 | 510 | 1,684 | 160 | 754 | 6 | 22 | 276 | 1,218 |
| RBC 58 | | | | | | | | | | | | | |
| RBC 59 | OTHER OPERATING REVENUES | | | | | | | | | | | | |
| RBC 60 | 487-Forfeited Discounts | 0 | 1 | 0 | 0 | 1 | 3 | 0 | 1 | 0 | 0 | 0 | 2 |
| RBC 61 | 488-Miscellaneous Service Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 62 | 489-Transport of Gas of Others Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RBC 63 | 494-Interdepartmental Rents | 1 | 2 | 0 | 0 | 0 | 3 | 0 | 2 | 0 | 0 | 0 | 2 |
| RBC 64 | TOTAL OTHER OPERATING REV | 1 | 3 | 0 | 0 | 1 | 5 | 1 | 3 | 0 | 0 | 0 | 4 |
| RBC 65 | | | | | | | | | | | | | |
| RBC 66 | TOTAL OPERATING REVENUES | 247 | 879 | 11 | 42 | 511 | 1,689 | 161 | 757 | 6 | 22 | 277 | 1,222 |
| RBC 67 | | | | | | | | | | | | | |
| RBC 100 | | | | | | | | | | | | | |

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 | TSF CUSTOMER RELATED COSTS | | | | | TSI CUSTOMER RELATED COSTS | | | | | | |
|-----|----------|--|----------------------------|--------|-------------|----------|----------|----------------------------|----------|--------|-------------|----------|----------|-------|
| | | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | | (a) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) |
| E | 1 | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | | |
| E | 2 | | | | | | | | | | | | | |
| E | 40 | DISTRIBUTION EXPENSES | | | | | | | | | | | | |
| E | 41 | Operation | | | | | | | | | | | | |
| E | 42 | 870-Operation Supervision and Engineering | 1 | 3 | 0 | 0 | 0 | 4 | 0 | 2 | 0 | 0 | 0 | 3 |
| E | 43 | 874-Mains and Services Expenses | 18 | 0 | 0 | 0 | 0 | 18 | 9 | 0 | 0 | 0 | 0 | 9 |
| E | 44 | 875-Measuring & Reg. Station Exp.-General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 45 | 877-Measuring & Reg. Station Exp.-City Gate Sta. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 46 | 878-Meter & House Regulator Expenses | 0 | 155 | 0 | 0 | 0 | 155 | 0 | 114 | 0 | 0 | 0 | 114 |
| E | 47 | 879-Customer Installations Expenses | 0 | 0 | 4 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 2 |
| E | 48 | 880-Other Expenses | 12 | 40 | 0 | 0 | 0 | 52 | 6 | 29 | 0 | 0 | 0 | 36 |
| E | 49 | Total Distribution Operation | 31 | 197 | 5 | 0 | 0 | 233 | 16 | 146 | 2 | 0 | 0 | 165 |
| E | 50 | | | | | | | | | | | | | |
| E | 53 | Maintenance | | | | | | | | | | | | |
| E | 54 | 887-Maintenance of Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 55 | 889-Maint. of Measuring & Reg. Station Equip.-Gen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 56 | 892-Maintenance of Services | 4 | 0 | 0 | 0 | 0 | 4 | 2 | 0 | 0 | 0 | 0 | 2 |
| E | 57 | 893-Maint. of Meters & House Regulators | 0 | 11 | 0 | 0 | 0 | 11 | 0 | 8 | 0 | 0 | 0 | 8 |
| E | 58 | 894-Maintenance of Other Equipment | 1 | 3 | 0 | 0 | 0 | 3 | 0 | 2 | 0 | 0 | 0 | 2 |
| E | 59 | Total Distribution Maintenance | 5 | 13 | 0 | 0 | 0 | 18 | 2 | 10 | 0 | 0 | 0 | 12 |
| E | 60 | TOTAL DISTRIBUTION PLANT O&M EXPENSES | 35 | 211 | 5 | 0 | 0 | 251 | 18 | 156 | 2 | 0 | 0 | 177 |
| E | 61 | TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST) | 35 | 211 | 5 | 0 | 0 | 251 | 18 | 156 | 2 | 0 | 0 | 177 |
| E | 62 | | | | | | | | | | | | | |
| E | 63 | CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | | | | |
| E | 64 | 902-Meter Reading | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 65 | 903-Customer Records and Collection Expense | 0 | 0 | 0 | 0 | 297 | 297 | 0 | 0 | 0 | 0 | 157 | 157 |
| E | 66 | 904-Uncollectible Accounts | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 67 | 904-Uncollectible Accounts - PPA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 68 | 905-Miscellaneous CA | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 0 | 1 | 1 |
| E | 69 | TOTAL CUSTOMER ACCTS EXPENSE | 0 | 0 | 0 | 0 | 299 | 299 | 0 | 0 | 0 | 0 | 158 | 158 |
| E | 70 | | | | | | | | | | | | | |
| E | 71 | CUSTOMER SERVICE & SALES EXPENSES | | | | | | | | | | | | |
| E | 72 | 908-Customer Assistance | 0 | 0 | 0 | 28 | 0 | 28 | 0 | 0 | 0 | 14 | 0 | 14 |
| E | 73 | 908-Customer Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 74 | 909-Advertisement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 75 | 910-Miscellaneous CS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 76 | 912-Demonstrating and Selling Expenses | 0 | 0 | 0 | 10 | 0 | 10 | 0 | 0 | 0 | 5 | 0 | 5 |
| E | 77 | 916 Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 78 | TOTAL CUSTOMER SERVICE & SALES EXP | 0 | 0 | 0 | 38 | 0 | 38 | 0 | 0 | 0 | 20 | 0 | 20 |
| E | 79 | | | | | | | | | | | | | |
| E | 80 | TOTAL OPER & MAINT EXCL A&G | 35 | 211 | 5 | 38 | 299 | 588 | 18 | 156 | 2 | 20 | 158 | 355 |
| E | 81 | | | | | | | | | | | | | |
| E | 82 | ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | | | | |
| E | 83 | 920-Administrative Salaries | 3 | 13 | 1 | 1 | 32 | 49 | 1 | 9 | 0 | 0 | 17 | 28 |
| E | 84 | 921-Office Supplies & Expense | 0 | 2 | 0 | 0 | 5 | 8 | 0 | 1 | 0 | 0 | 3 | 4 |
| E | 85 | 923-Outside Service Employed | 5 | 23 | 2 | 1 | 58 | 89 | 3 | 17 | 1 | 1 | 31 | 52 |
| E | 86 | 924-Property Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 87 | 925-Injuries and Damages | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| E | 88 | 926-Employee Pensions & Benefits | 3 | 14 | 1 | 1 | 35 | 54 | 2 | 10 | 0 | 0 | 18 | 31 |
| E | 89 | 928-Regulatory Commission | 1 | 4 | 0 | 0 | 2 | 8 | 1 | 4 | 0 | 0 | 1 | 6 |
| E | 90 | 929-Duplicate Charges-Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 91 | 930.1-General Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 92 | 930.2-Miscellaneous General | 0 | 1 | 0 | 0 | 2 | 3 | 0 | 1 | 0 | 0 | 1 | 2 |
| E | 93 | 932-Maintenance of General Plant | 0 | 2 | 0 | 0 | 4 | 6 | 0 | 1 | 0 | 0 | 2 | 4 |
| E | 94 | TOTAL A&G EXPENSE | 14 | 59 | 4 | 3 | 140 | 218 | 7 | 44 | 2 | 1 | 74 | 128 |
| E | 95 | | | | | | | | | | | | | |
| E | 96 | TOTAL OPERATION & MAINTENANCE EXPENSES | 49 | 270 | 8 | 40 | 439 | 806 | 26 | 200 | 4 | 21 | 232 | 483 |
| E | 97 | | | | | | | | | | | | | |
| E | 98 | TOTAL PURCHASED GAS O&M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E | 99 | TOTAL O&M EXPENSES EXCLUDING PURCHASED GAS | 49 | 270 | 8 | 40 | 439 | 806 | 26 | 200 | 4 | 21 | 232 | 483 |
| E | 100 | | | | | | | | | | | | | |

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 | TSF CUSTOMER RELATED COSTS | | | | | TSI CUSTOMER RELATED COSTS | | | | | | |
|-----|----------|--|----------------------------|--------|-------------|----------|----------|----------------------------|----------|--------|-------------|----------|----------|-------|
| | | | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL | SERVICES | METERS | CUSTINSTALL | CUSTSERV | CUSTACCT | TOTAL |
| | | (a) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) |
| D | 1 | DEPRECIATION / AMORTIZATION EXPENSE | | | | | | | | | | | | |
| D | 2 | | | | | | | | | | | | | |
| D | 3 | INTANGIBLE PLANT EXPENSE | 9 | 29 | 0 | 0 | 0 | 39 | 5 | 22 | 0 | 0 | 0 | 27 |
| D | 4 | | | | | | | | | | | | | |
| D | 11 | DISTRIBUTION PLANT EXPENSE | | | | | | | | | | | | |
| D | 24 | 380-Services | 62 | 0 | 0 | 0 | 0 | 62 | 33 | 0 | 0 | 0 | 0 | 33 |
| D | 25 | 381-Meters | 0 | 127 | 0 | 0 | 0 | 127 | 0 | 103 | 0 | 0 | 0 | 103 |
| D | 26 | Direct Assignment | 0 | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 27 | Total Account 381 | 0 | 129 | 0 | 0 | 0 | 129 | 0 | 103 | 0 | 0 | 0 | 103 |
| D | 28 | 382-Meter Installations | 0 | 103 | 0 | 0 | 0 | 103 | 0 | 84 | 0 | 0 | 0 | 84 |
| D | 29 | Direct Assignment | 0 | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 30 | Total Account 382 | 0 | 111 | 0 | 0 | 0 | 111 | 0 | 84 | 0 | 0 | 0 | 84 |
| D | 31 | 387-Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 32 | 388-Asset Retirement Costs for Distribution Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 33 | TOTAL DISTRIBUTION PLANT EXPENSE | 62 | 240 | 0 | 0 | 0 | 303 | 33 | 188 | 0 | 0 | 0 | 220 |
| D | 34 | | | | | | | | | | | | | |
| D | 35 | GENERAL PLANT EXPENSE | 1 | 2 | 0 | 0 | 6 | 9 | 0 | 2 | 0 | 0 | 3 | 5 |
| D | 36 | | | | | | | | | | | | | |
| D | 37 | COMMON PLANT DEPRECIATION/AMORTIZATION | 2 | 9 | 1 | 0 | 22 | 34 | 1 | 7 | 0 | 0 | 12 | 20 |
| D | 38 | | | | | | | | | | | | | |
| D | 39 | NET MANUFACTURED GAS PLANT EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D | 40 | | | | | | | | | | | | | |
| D | 50 | | | | | | | | | | | | | |
| TO | 1 | OTHER OPERATING EXPENSES | | | | | | | | | | | | |
| TO | 2 | | | | | | | | | | | | | |
| TO | 3 | TAXES OTHER THAN INCOME TAXES | | | | | | | | | | | | |
| TO | 4 | General Taxes | | | | | | | | | | | | |
| TO | 5 | PURTA Taxes | 2 | 6 | 0 | 0 | 0 | 8 | 1 | 4 | 0 | 0 | 0 | 5 |
| TO | 6 | Capital Stock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 7 | Payroll Related | 1 | 5 | 0 | 0 | 13 | 20 | 1 | 4 | 0 | 0 | 7 | 12 |
| TO | 8 | Real Estate Tax | 1 | 4 | 0 | 0 | 0 | 6 | 1 | 3 | 0 | 0 | 0 | 4 |
| TO | 9 | PA and Local Use Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TO | 10 | Total General Taxes | 4 | 16 | 0 | 0 | 13 | 34 | 2 | 12 | 0 | 0 | 7 | 21 |
| TO | 11 | | | | | | | | | | | | | |
| TO | 12 | | | | | | | | | | | | | |
| TO | 20 | | | | | | | | | | | | | |
| TO | 21 | TOTAL TAXES OTHER THAN INCOME | 4 | 16 | 0 | 0 | 13 | 34 | 2 | 12 | 0 | 0 | 7 | 21 |
| TO | 22 | | | | | | | | | | | | | |
| TO | 50 | | | | | | | | | | | | | |
| TI | 1 | DEVELOPMENT OF INCOME TAXES | | | | | | | | | | | | |
| TI | 2 | | | | | | | | | | | | | |
| TI | 3 | TOTAL OPERATING REVENUES EXCL PURCHASED GAS | 247 | 879 | 11 | 42 | 511 | 1,689 | 161 | 757 | 6 | 22 | 277 | 1,222 |
| TI | 4 | LESS: | | | | | | | | | | | | |
| TI | 5 | OPER. & MAINT. EXP. EXCL PURCHASED GAS | 49 | 270 | 8 | 40 | 439 | 806 | 26 | 200 | 4 | 21 | 232 | 483 |
| TI | 6 | DEPRECIATION AND AMORTIZATION EXPENSE | 74 | 281 | 1 | 1 | 29 | 385 | 39 | 218 | 0 | 0 | 15 | 272 |
| TI | 7 | TAXES OTHER THAN INCOME TAXES | 4 | 16 | 0 | 0 | 13 | 34 | 2 | 12 | 0 | 0 | 7 | 21 |
| TI | 8 | NET OPERATING INCOME BEFORE TAXES | 120 | 312 | 1 | 1 | 30 | 464 | 94 | 327 | 1 | 1 | 23 | 446 |
| TI | 9 | LESS: | | | | | | | | | | | | |
| TI | 10 | INTEREST EXPENSE (Rate Base * 1.85% Weighted Cost of Debt) | 38 | 104 | 0 | 0 | 8 | 151 | 20 | 73 | 0 | 0 | 4 | 97 |
| TI | 11 | | | | | | | | | | | | | |

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

| LINE SCH NO. | DESCRIPTION (a) | TSF CUSTOMER RELATED COSTS | | | | | | TSI CUSTOMER RELATED COSTS | | | | | |
|-----------------|---|----------------------------|---------------|--------------------|-----------------|-----------------|--------------|----------------------------|---------------|--------------------|-----------------|-----------------|--------------|
| | | SERVICES (n) | METERS (o) | CUSTINSTALL (p) | CUSTSERV (q) | CUSTACCT (r) | TOTAL (s) | SERVICES (t) | METERS (u) | CUSTINSTALL (v) | CUSTSERV (w) | CUSTACCT (x) | TOTAL (y) |
| TI 12 | BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS | 82 | 208 | 1 | 1 | 22 | 313 | 74 | 254 | 1 | 1 | 19 | 349 |
| TI 13 | | | | | | | | | | | | | |
| TI 14 | FEDERAL & STATE TAX ADJUSTMENTS | | | | | | | | | | | | |
| TI 15 | Regulatory Asset Prog M-1 (Pension & Post Ret) | 1 | 4 | 0 | 0 | 11 | 16 | 0 | 3 | 0 | 0 | 6 | 9 |
| TI 16 | Other Property Basis Adjustment (CIAC/ICM) | 11 | 36 | 0 | 0 | 0 | 47 | 6 | 27 | 0 | 0 | 0 | 32 |
| TI 17 | Removal Costs/Software | 8 | 26 | 0 | 0 | 0 | 34 | 4 | 19 | 0 | 0 | 0 | 24 |
| TI 18 | AFUDC Equity | 5 | 16 | 0 | 0 | 0 | 21 | 2 | 12 | 0 | 0 | 0 | 14 |
| TI 19 | Permanent Adjustments | (1) | (2) | (0) | (0) | (0) | (3) | (0) | (2) | (0) | (0) | (0) | (2) |
| TI 20 | Repair Allowance Deduction | 115 | 377 | 0 | 0 | 5 | 497 | 60 | 280 | 0 | 0 | 3 | 342 |
| TI 21 | TOTAL FEDERAL & STATE TAX ADJUSTMENTS | 139 | 457 | 0 | 0 | 16 | 612 | 72 | 339 | 0 | 0 | 8 | 420 |
| TI 22 | | | | | | | | | | | | | |
| TI 23 | CALCULATION OF PA STATE INCOME TAXES | | | | | | | | | | | | |
| TI 24 | BASE TAXABLE INCOME | 82 | 208 | 1 | 1 | 22 | 313 | 74 | 254 | 1 | 1 | 19 | 349 |
| TI 25 | LESS: | | | | | | | | | | | | |
| TI 26 | State Tax Depreciation (Over) Under Book | (22) | (73) | (0) | (0) | (1) | (96) | (12) | (54) | (0) | (0) | (1) | (66) |
| TI 27 | Total Tax Adjustments | 139 | 457 | 0 | 0 | 16 | 612 | 72 | 339 | 0 | 0 | 8 | 420 |
| TI 28 | PA STATE TAXABLE DISTRIBUTION INCOME | (34) | (177) | 0 | 0 | 7 | (203) | 14 | (30) | 1 | 0 | 11 | (5) |
| TI 29 | PA STATE INCOME TAXES @ Tax Rate 9.99% | (3) | (18) | 0 | 0 | 1 | (20) | 1 | (3) | 0 | 0 | 1 | (1) |
| TI 30 | PLUS: DEFERRED STATE INCOME TAXES | | | | | | | | | | | | |
| TI 31 | Net Operating Loss Utilization | 3 | 18 | (0) | (0) | (1) | 20 | (1) | 3 | (0) | (0) | (1) | 1 |
| TI 32 | TOTAL STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI 33 | Deferred Taxes on Timing Differences - State | (1) | (4) | (0) | (0) | (0) | (6) | (1) | (3) | (0) | (0) | (0) | (4) |
| TI 34 | Deferred Taxes on State NOL | 5 | 17 | 0 | 0 | 0 | 22 | 3 | 13 | 0 | 0 | 0 | 15 |
| TI 35 | TOTAL STATE INCOME TAX EXPENSE | 4 | 13 | 0 | 0 | 0 | 17 | 2 | 9 | 0 | 0 | 0 | 11 |
| TI 36 | | | | | | | | | | | | | |
| TI 37 | CALCULATION OF FEDERAL INCOME TAXES | | | | | | | | | | | | |
| TI 38 | BASE TAXABLE INCOME | 82 | 208 | 1 | 1 | 22 | 313 | 74 | 254 | 1 | 1 | 19 | 349 |
| TI 39 | LESS: | | | | | | | | | | | | |
| TI 40 | PA State Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TI 41 | Federal Tax Depreciation (Over) Under Book | (29) | (96) | (0) | (0) | (1) | (126) | (15) | (71) | (0) | (0) | (1) | (87) |
| TI 42 | Total Tax Adjustments | 139 | 457 | 0 | 0 | 16 | 612 | 72 | 339 | 0 | 0 | 8 | 420 |
| TI 43 | FEDERAL TAXABLE DISTRIBUTION INCOME | (27) | (154) | 0 | 0 | 7 | (173) | 17 | (13) | 1 | 0 | 11 | 16 |
| TI 44 | FEDERAL INCOME TAXES @ Tax Rate 21.00% | 6 | 32 | (0) | (0) | (2) | 36 | (4) | 3 | (0) | (0) | (2) | (3) |
| TI 45 | | | | | | | | | | | | | |
| TI 78 | TOTAL PA INCOME TAX EXPENSE | 4 | 13 | 0 | 0 | 0 | 17 | 2 | 9 | 0 | 0 | 0 | 11 |
| TI 79 | TOTAL FEDERAL INCOME TAX EXPENSE | 9 | 42 | (0) | (0) | (1) | 50 | (2) | 10 | (0) | (0) | (2) | 6 |
| TI 80 | TOTAL INCOME TAX EXPENSE | 13 | 55 | (0) | (0) | (1) | 66 | 0 | 20 | (0) | (0) | (2) | 17 |
| TI 81 | | | | | | | | | | | | | |
| TI 82 | TOTAL OTHER TAX EXPENSE | 4 | 16 | 0 | 0 | 13 | 34 | 2 | 12 | 0 | 0 | 7 | 21 |
| TI 83 | | | | | | | | | | | | | |
| TI 84 | TOTAL TAX EXPENSE | 17 | 71 | 0 | 0 | 12 | 100 | 2 | 31 | 0 | 0 | 5 | 39 |
| TI 85 | | | | | | | | | | | | | |
| S 133 | TOTAL COMPOSITE BASE RATE SALES REVENUE REQUIREMENT | 303 | 1,033 | 11 | 42 | 522 | 1,912 | 190 | 864 | 6 | 22 | 283 | 1,365 |
| S 146 | NUMBER OF CUSTOMER BILLS | 5,505 | 5,505 | 5,505 | 5,505 | 5,505 | 5,505 | 2,873 | 2,873 | 2,873 | 2,873 | 2,873 | 2,873 |
| S 148 | \$/MONTH/CUSTOMER | \$ 55.09 | \$ 187.60 | \$ 2.00 | \$ 7.69 | \$ 94.90 | \$ 347.27 | \$ 66.03 | \$ 300.66 | \$ 2.09 | \$ 7.76 | \$ 98.48 | \$ 475.01 |