

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	395,125	214,651	4,889	175,586	749	17,019	196,883	2,016
S	6	Other Operating Revenue	SCH RBC, LN 64	3,002	1,595	18	1,389	7	125	1,463	7
S	7	TOTAL OPERATING REVENUE		398,127	216,246	4,907	176,975	756	17,144	198,345	2,024
S	8										
S	9	OPERATING EXPENSES									
S	10	Operation and Maintenance Expense Excl Pur Gas	SCH E, LN 99	149,820	73,689	1,017	75,115	597	8,585	64,507	984
S	11	Depreciation and Amortization Expense	SCH D, LN 42	101,192	52,945	621	47,626	258	4,090	48,597	0
S	12	Taxes Other Than Income Taxes-General	SCH TO, LN 10	8,908	4,774	237	3,898	33	395	4,346	233
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	25,197	13,889	(504)	11,811	198	855	12,836	(164)
S	15	TOTAL OPERATING EXPENSES		234,723	117,518	2,378	114,827	690	12,214	104,613	1,382
S	16										
S	17	OPERATING INCOME (RETURN)		163,404	98,728	2,528	62,148	66	4,930	93,732	642
S	18										
S	19	DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS									
S	20	Gas Plant in Service	SCH RBP, LN 65	4,009,266	2,342,309	0	1,666,957	15,792	127,359	2,199,158	0
S	21	Less: Accumulated Depreciation	SCH RBD, LN 37	960,624	500,292	0	460,332	13,741	37,191	449,361	0
S	22	Plus: Rate Base Additions Excl Purchased Gas	SCH RBO, LN 13	205,922	88,662	34,624	82,636	657	10,020	77,984	1,325
S	23	Less: Rate Base Deductions	SCH RBO, LN 26	381,267	215,776	0	165,490	1,537	12,559	201,680	0
S	24	TOTAL RATE BASE EXCL PURCHASED GAS	SCH RBO, LN 29	2,873,297	1,714,902	34,624	1,123,771	1,171	87,630	1,626,101	1,325
S	25										
S	26	RATE OF RETURN EXCL PURCHASED GAS (PRESENT)		5.69%	5.76%	7.30%	5.53%	5.63%	5.63%	5.76%	48.45%
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	227,443	0	227,443	0	0	0	0	227,443
S	32	Other Sales of Gas Revenue (BSC)	SCH RBC, LN 56	26,572	0	26,572	0	0	0	0	26,572
S	33	Purchased Gas O&M Expense	SCH E, LN 98	254,015	0	254,015	0	0	0	0	254,015
S	34	Purchased Gas Income Taxes (Fed & State PP)		42	0	42	0	0	0	0	42
S	35	PURCHASED GAS OPERATING INCOME (RETURN)		42	0	42	0	0	0	0	42
S	36	RATE BASE - PURCHASED GAS CASH WORKING CAPITAL		10,839	0	10,839	0	0	0	0	10,839
S	37	PURCHASED GAS RATE OF RETURN (PRESENT)		0.38%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	0.38%
S	38										
S	39										
S	40	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)									
S	41	Total Distribution Sales Revenue at Current Rates		649,141	214,651	258,904	175,586	749	17,019	196,883	256,031
S	42	Total Distribution Operating Revenues		652,142	216,246	258,922	176,975	756	17,144	198,345	256,039
S	43	Total Distribution Operating Expenses Excl Federal & State Taxes		513,935	131,407	255,890	126,638	888	13,069	117,450	255,232
S	44	Plus: Total Federal & State Taxes		25,238	13,889	(462)	11,811	198	855	12,836	(123)
S	45	Total Operating Income (Return)		163,446	98,728	2,570	62,148	66	4,930	93,732	684
S	46	Total Rate Base		2,884,136	1,714,902	45,463	1,123,771	1,171	87,630	1,626,101	12,164
S	47										
S	48	COMPOSITE RATE OF RETURN (PRESENT)		5.67%	5.76%	5.65%	5.53%	5.63%	5.63%	5.76%	5.62%
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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LINE SCH 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	2,873	88,165	35,291	15,032	11,666	25,432
S 6	Other Operating Revenue	SCH RBC, LN 64	10	603	258	197	62	270
S 7	TOTAL OPERATING REVENUE		2,883	88,769	35,549	15,229	11,727	25,701
S 8								
S 9	OPERATING EXPENSES							
S 10	Operation and Maintenance Expense Excl Pur Gas	SCH E, LN 99	33	19,478	12,342	12,379	8,134	22,782
S 11	Depreciation and Amortization Expense	SCH D, LN 42	621	29,256	12,507	1,121	3,355	1,387
S 12	Taxes Other Than Income Taxes-General	SCH TO, LN 10	3	1,780	759	572	74	713
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	(339)	8,145	3,381	83	5	197
S 15	TOTAL OPERATING EXPENSES		997	42,369	22,226	13,988	11,558	24,685
S 16								
S 17	OPERATING INCOME (RETURN)		1,886	46,400	13,323	1,240	169	1,016
S 18								
S 19	DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS							
S 20	Gas Plant in Service	SCH RBP, LN 65	0	1,226,894	428,171	5,059	573	6,259
S 21	Less: Accumulated Depreciation	SCH RBD, LN 37	0	291,923	162,758	2,404	272	2,974
S 22	Plus: Rate Base Additions Excl Purchased Gas	SCH RBO, LN 13	33,299	18,891	11,999	21,643	2,985	27,118
S 23	Less: Rate Base Deductions	SCH RBO, LN 26	0	111,899	41,465	1,250	142	10,736
S 24	TOTAL RATE BASE EXCL PURCHASED GAS	SCH RBO, LN 29	33,299	841,964	235,947	23,048	3,144	19,668
S 25								
S 26	RATE OF RETURN EXCL PURCHASED GAS (PRESENT)		5.67%	5.51%	5.65%	5.38%	5.36%	5.17%
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		2,873	88,165	35,291	15,032	11,666	25,432
S 42	Total Distribution Operating Revenues		2,883	88,769	35,549	15,229	11,727	25,701
S 43	Total Distribution Operating Expenses Excl Federal & State Taxes		657	50,514	25,608	14,071	11,563	24,882
S 44	Plus: Total Federal & State Taxes		(339)	8,145	3,381	83	5	197
S 45	Total Operating Income (Return)		1,886	46,400	13,323	1,240	169	1,016
S 46	Total Rate Base		33,299	841,964	235,947	23,048	3,144	19,668
S 47								
S 48	COMPOSITE RATE OF RETURN (PRESENT)		5.67%	5.51%	5.65%	5.38%	5.36%	5.17%
S 49	COMPOSITE INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00

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LINE SCH 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 7.68%									
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	2,873,297	1,714,902	34,624	1,123,771	1,171	87,630	1,626,101	1,325
S 56	Change in Operating Income (Rate Base * (7.68% - ROR (Present)))		57,265	32,650	690	23,925	24	1,782	30,844	26
S 57			7.68%	7.66%	9.30%	7.66%	7.66%	7.66%	7.66%	50.42%
S 58	OPERATING REVENUES									
S 59	Change in Revenue (Change in Return * 1.414)		80,991	46,177	976	33,838	34	2,520	43,624	37
S 60	Distribution Base Rate Revenue (Present Rates)	SCH S, LN 5	395,125	214,651	4,889	175,586	749	17,019	196,883	2,016
S 61	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	476,117	260,828	5,865	209,423	783	19,539	240,506	2,053
S 62										
S 63	Forfeited Discounts Revenues	CALCULATED	161	90	4	66	0	5	85	2
S 64	Other Operating Revenue (Present Rates)	SCH S, LN 6	3,002	1,595	18	1,389	7	125	1,463	7
S 65	TOTAL OPERATING REVENUES		479,279	262,513	5,887	210,879	790	19,669	242,054	2,063
S 66										
S 67	OPERATING EXPENSES									
S 68	Operation and Maintenance Expense Excl Pur Gas	SCH S, LN 10	149,820	73,689	1,017	75,115	597	8,585	64,507	984
S 69	Depreciation and Amortization Expense	SCH S, LN 11	101,192	52,945	621	47,626	258	4,090	48,597	0
S 70	Additional Bad Debt Expense	CALCULATED	264	151	3	110	0	8	142	0
S 71	Additional PUC / OTS & SBA Fee Expense	CALCULATED	353	201	4	147	0	11	190	0
S 72	Taxes Other Than Income Taxes-General	SCH S, LN 12	8,908	4,774	237	3,898	33	395	4,346	233
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		260,537	131,759	1,882	126,896	888	13,089	117,782	1,218
S 75	State and Federal Income Taxes @ Effective Tax Ra	CALCULATED	(25,197)	(13,889)	504	(11,811)	(198)	(855)	(12,836)	164
S 76	State and Federal Income Taxes @ Statutory Rates	CALCULATED	23,268	13,266	281	9,721	10	724	12,532	11
S 77	TOTAL OPERATING EXPENSES		258,608	131,136	2,667	124,806	700	12,957	117,478	1,393
S 78										
S 79	NET OPERATING INCOME EXCL PURCHASED GAS		220,671	131,377	3,220	86,073	90	6,712	124,576	670
S 80										
S 81	BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.68%		476,117	260,828	5,865	209,423	783	19,539	240,506	2,053
S 82										
S 83	TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE		81,152	46,267	980	33,904	34	2,525	43,709	39
S 84	REVENUE INCREASE(DECREASE) TO RETAIL EXCL PUR GAS REVEI		20.54%	21.55%	20.05%	19.31%	4.50%	14.84%	22.20%	1.94%
S 85										
S 86										
S 87										
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S 98										

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LINE SCH NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	COMOTH (l)	SERVICES (m)	METERS (n)	CUSTINSTALL (o)	CUSTSERV (p)	CUSTACCT (q)
S 50								
S 51	EQUALIZED RETURN AT PROPOSED ROR OF 7.68%							
S 52								
S 53	DEVELOPMENT OF RETURN EXCL PURCHASED GAS (EQUALIZED R							
S 54								
S 55	Rate Base Excluding Purchased Gas	SCH S, LN 24	33,299	841,964	235,947	23,048	3,144	19,668
S 56	Change in Operating Income (Rate Base * (7.68% - ROR (Present)))		664	18,089	4,749	525	72	490
S 57			7.66%	7.66%	7.66%	7.66%	7.66%	7.66%
S 58	OPERATING REVENUES							
S 59	Change in Revenue (Change in Return * 1.414)		939	25,583	6,717	742	102	693
S 60	Distribution Base Rate Revenue (Present Rates)	SCH S, LN 5	2,873	88,165	35,291	15,032	11,666	25,432
S 61	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	3,812	113,749	42,008	15,774	11,768	26,125
S 62								
S 63	Forfeited Discounts Revenues	CALCULATED	2	50	13	1	0	1
S 64	Other Operating Revenue (Present Rates)	SCH S, LN 6	10	603	258	197	62	270
S 65	TOTAL OPERATING REVENUES		3,824	114,402	42,279	15,972	11,829	26,396
S 66								
S 67	OPERATING EXPENSES							
S 68	Operation and Maintenance Expense Excl Pur Gas	SCH S, LN 10	33	19,478	12,342	12,379	8,134	22,782
S 69	Depreciation and Amortization Expense	SCH S, LN 11	621	29,256	12,507	1,121	3,355	1,387
S 70	Additional Bad Debt Expense	CALCULATED	3	84	22	2	0	2
S 71	Additional PUC / OTS & SBA Fee Expense	CALCULATED	4	111	29	3	0	3
S 72	Taxes Other Than Income Taxes-General	SCH S, LN 12	3	1,780	759	572	74	713
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		664	50,709	25,659	14,077	11,564	24,888
S 75	State and Federal Income Taxes @ Effective Tax Ra	CALCULATED	339	(8,145)	(3,381)	(83)	(5)	(197)
S 76	State and Federal Income Taxes @ Statutory Rates	CALCULATED	270	7,350	1,930	213	29	199
S 77	TOTAL OPERATING EXPENSES		1,274	49,913	24,207	14,207	11,589	24,890
S 78								
S 79	NET OPERATING INCOME EXCL PURCHASED GAS		2,551	64,489	18,072	1,765	241	1,506
S 80								
S 81	BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.68%		3,812	113,749	42,008	15,774	11,768	26,125
S 82								
S 83	TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE		941	25,633	6,730	744	102	695
S 84	REVENUE INCREASE(DECREASE) TO RETAIL EXCL PUR GAS REVEI		32.76%	29.07%	19.07%	4.95%	0.88%	2.73%
S 85								
S 86								
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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 7.68%									
S	102										
S	103	DEVELOPMENT OF PURCHASED GAS RETURN (EQUALIZED RATE)									
S	104										
S	105	Rate Base for Purchased Gas	SCH S, LN 36	10,839	0	10,839	0	0	0	0	10,839
S	106	Change in Operating Income (Rate Base * (7.68% - ROR (Present)))		791	0	791	0	0	0	0	791
S	107										
S	108	OPERATING REVENUES									
S	109	Change in Revenue (Change in Return * 1.414)		1,118	0	1,118	0	0	0	0	1,118
S	110	Distribution Base Rate Revenue (Present Rates)	CALCULATED	254,015	0	254,015	0	0	0	0	254,015
S	111	Total Dist Base Rate Revenue (Proposed Rate)	CALCULATED	255,133	0	255,133	0	0	0	0	255,133
S	112										
S	113	OPERATING EXPENSES									
S	114	Purchased Gas O&M Expense	SCH S, LN 33	254,015	0	254,015	0	0	0	0	254,015
S	115	Additional Bad Debt Expense	CALCULATED	4	0	4	0	0	0	0	4
S	116	Additional PUC / OTS & SBA Fee Expense	CALCULATED	5	0	5	0	0	0	0	5
S	117	TOTAL OPERATING EXPENSES BEFORE TAXES		254,024	0	254,024	0	0	0	0	254,024
S	118	State and Federal Inc Taxes @ Effective Tax Rate	CALCULATED	(42)	0	(42)	0	0	0	0	(42)
S	119	State and Federal Income Taxes @ Statutory Rates	CALCULATED	321	0	321	0	0	0	0	321
S	120	TOTAL OPERATING EXPENSES		254,303	0	254,303	0	0	0	0	254,303
S	121										
S	122	NET OPERATING INCOME FOR PURCHASED GAS		831	0	831	0	0	0	0	831
S	123										
S	124	EQUALS TOTAL PURCHASED GAS COST OF SERVICE @ ROR		255,133	0	255,133	0	0	0	0	255,133
S	125										
S	126	TOTAL SALES PURCH GAS INCREASE/DECREASE		1,118	0	1,118	0	0	0	0	1,118
S	127	SALES REVENUE INCREASE TO RURCHASED GAS REVENUES (%)		0.49%	0.00%	0.49%	0.00%	0.00%	0.00%	0.00%	0.49%
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		731,250	260,828	260,999	209,423	783	19,539	240,506	257,186
S	134	Other Operating Revenue		3,162	1,685	22	1,455	7	130	1,548	10
S	135	Total Revenue		734,413	262,513	261,021	210,879	790	19,669	242,054	257,196
S	136	Total Operating Expense before Income Taxes		514,560	131,759	255,906	126,896	888	13,089	117,782	255,241
S	137	OIBIT		219,852	130,754	5,115	83,983	(98)	6,580	124,272	1,955
S	138	Total Income Taxes		(1,649)	(623)	1,064	(2,090)	(188)	(131)	(304)	454
S	139	Net Operating Income		221,502	131,377	4,051	86,073	90	6,712	124,576	1,500
S	140	Total Increase (Decrease) Base Sales Required w/ Addt'l Forfeited Di		82,270	46,267	2,099	33,904	34	2,525	43,709	1,158
S	141	TOTAL INCREASE (DECREASE) BASE SALES REQUIRED W/O ADDT		82,110	46,177	2,095	33,838	34	2,520	43,624	1,155
S	142	RATE OF RETURN (PROPOSED)		7.68%	7.66%	8.91%	7.66%	7.66%	7.66%	7.66%	12.34%
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 7.68%							
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 * (7.68% - ROR (Present)))		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	CALCULATED	0	0	0	0	0	0
S	119	State and Federal Income Taxes @ Statutory Rates	CALCULATED	0	0	0	0	0	0
S	120	TOTAL OPERATING EXPENSES		0	0	0	0	0	0
S	121								
S	122	NET OPERATING INCOME FOR PURCHASED GAS		0	0	0	0	0	0
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 RUPURCHASED 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		3,812	113,749	42,008	15,774	11,768	26,125
S	134	Other Operating Revenue		12	653	271	198	62	271
S	135	Total Revenue		3,824	114,402	42,279	15,972	11,829	26,396
S	136	Total Operating Expense before Income Taxes		664	50,709	25,659	14,077	11,564	24,888
S	137	OIBIT		3,160	63,693	16,620	1,896	266	1,508
S	138	Total Income Taxes		609	(795)	(1,452)	130	25	2
S	139	Net Operating Income		2,551	64,489	18,072	1,765	241	1,506
S	140	Total Increase (Decrease) Base Sales Required w/ Addt'l Forfeited Di		941	25,633	6,730	744	102	695
S	141	TOTAL INCREASE (DECREASE) BASE SALES REQUIRED W/O ADDT		939	25,583	6,717	742	102	693
S	142	RATE OF RETURN (PROPOSED)		7.66%	7.66%	7.66%	7.66%	7.66%	7.66%
S	143								
S	144								
S	145								
S	146								
S	147								

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)
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	24,972	14,589	0	10,383	98	793	13,698	0
RBP	6	303-Miscellaneous Intangible Plant	TOTPLT	0	0	0	0	0	0	0	0
RBP	7	TOTAL INTANGIBLE PLANT		24,972	14,589	0	10,383	98	793	13,698	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	16,565	16,565	0	0	0	16,565	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	100,595	100,595	0	0	0	100,595	0	0
RBP	21	TOTAL STORAGE PLANT		124,260	124,260	0	0	0	124,260	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	3,852	3,852	0	0	0	0	3,852	0
RBP	29	375-Structures & Improvements	DDISTPLT	16,017	16,017	0	0	0	0	16,017	0
RBP	30	376-Mains									
RBP	31	General - Excess	DEXCESS	1,527,346	1,527,346	0	0	0	0	1,527,346	0
RBP	32	General - Average	DAVGDD	498,159	498,159	0	0	0	0	498,159	0
RBP	33	Direct Assignment	DAMAINS	15,222	15,222	0	0	0	0	15,222	0
RBP	34	Total Account 376		2,040,727	2,040,727	0	0	0	0	2,040,727	0
RBP	35	378-Measuring & Regulating Station Equip-General	PLT_376	24,128	24,128	0	0	0	0	24,128	0
RBP	36	379-Measuring & Regulating Station Equip-City Gate									
RBP	37	City Gate	PLT_376	69,170	69,170	0	0	0	0	69,170	0
RBP	38	Direct Assignment	DAMR	11,399	11,399	0	0	0	0	11,399	0
RBP	39	Total Account 379		80,569	80,569	0	0	0	0	80,569	0
RBP	40	380-Services	CSERVICE	1,213,694	0	0	1,213,694	0	0	0	0
RBP	41	381-Meters	CMETERS	170,592	0	0	170,592	0	0	0	0
RBP	42	Direct Assignment	CMETERSDA	311	0	0	311	0	0	0	0
RBP	43	Total Account 381		170,903	0	0	170,903	0	0	0	0
RBP	44	382-Meter Installations	CMETERS	250,834	0	0	250,834	0	0	0	0
RBP	45	Direct Assignment	CMETINSTDA	594	0	0	594	0	0	0	0
RBP	46	Total Account 382		251,428	0	0	251,428	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	7,642	2,667	32	4	39
RBP	6	303-Miscellaneous Intangible Plant	TOTPLT	0	0	0	0	0	0
RBP	7	TOTAL INTANGIBLE PLANT		0	7,642	2,667	32	4	39
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	1,213,694	0	0	0	0
RBP	41	381-Meters	CMETERS	0	0	170,592	0	0	0
RBP	42	Direct Assignment	CMETERSDA	0	0	311	0	0	0
RBP	43	Total Account 381		0	0	170,903	0	0	0
RBP	44	382-Meter Installations	CMETERS	0	0	250,834	0	0	0
RBP	45	Direct Assignment	CMETINSTDA	0	0	594	0	0	0
RBP	46	Total Account 382		0	0	251,428	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	1,207	0	912	0	0	1,207	0
RBP	48	388-Asset Retirement Costs for Distribution Plant	DISTPLTXAR	1,434	817	0	617	0	0	817	0
RBP	49	TOTAL DISTRIBUTION PLANT		3,804,871	2,167,317	0	1,637,554	0	0	2,167,317	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	10,584	5,504	0	5,081	41	616	4,846	0
RBP	56	391-Office Furniture & Equipment	SALWAGES	7,297	3,795	0	3,503	28	425	3,341	0
RBP	57	393-Store Equipment	SALWAGES	0	0	0	0	0	0	0	0
RBP	58	394-Tools, Shop & Garage Equip.	SALWAGES	15,915	8,276	0	7,639	62	926	7,287	0
RBP	59	395-Laboratory Equipment	SALWAGES	0	0	0	0	0	0	0	0
RBP	60	397-Communication Equipment	SALWAGES	5,618	2,921	0	2,696	22	327	2,572	0
RBP	61	398-Miscellaneous Equipment	SALWAGES	209	109	0	101	1	12	96	0
RBP	62	TOTAL GENERAL PLANT		39,624	20,604	0	19,020	154	2,307	18,143	0
RBP	63										
RBP	64										
RBP	65	TOTAL GAS PLANT IN SERVICE		4,009,266	2,342,309	0	1,666,957	15,792	127,359	2,199,158	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	676	235	0	0	0
RBP	48	388-Asset Retirement Costs for Distribution Plant	DISTPLTXAR	0	458	159	0	0	0
RBP	49	TOTAL DISTRIBUTION PLANT		0	1,214,828	422,726	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	1,182	742	1,343	152	1,662
RBP	56	391-Office Furniture & Equipment	SALWAGES	0	815	512	926	105	1,146
RBP	57	393-Store Equipment	SALWAGES	0	0	0	0	0	0
RBP	58	394-Tools, Shop & Garage Equip.	SALWAGES	0	1,777	1,116	2,019	229	2,498
RBP	59	395-Laboratory Equipment	SALWAGES	0	0	0	0	0	0
RBP	60	397-Communication Equipment	SALWAGES	0	627	394	713	81	882
RBP	61	398-Miscellaneous Equipment	SALWAGES	0	23	15	27	3	33
RBP	62	TOTAL GENERAL PLANT		0	4,424	2,778	5,028	570	6,220
RBP	63								
RBP	64								
RBP	65	TOTAL GAS PLANT IN SERVICE		0	1,226,894	428,171	5,059	573	6,259
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 December 31, 2023 (\$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		22,017	12,863	0	9,154	87	699	12,077	0
RBD	4										
RBD	5	PRODUCTION PLANT ACCUMULATED DEPRECIATION PRODPLT		13,582	13,582	0	0	13,582	0	0	0
RBD	6										
RBD	7	STORAGE PLANT ACCUMULATED DEPRECIATION STORPLT		35,401	35,401	0	0	0	35,401	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	6,483	6,483	0	0	0	0	6,483	0
RBD	14	376-Mains									
RBD	15	General - Excess	PLT_376GE	290,490	290,490	0	0	0	0	290,490	0
RBD	16	General - Average	PLT_376GA	94,746	94,746	0	0	0	0	94,746	0
RBD	17	Direct Assignment	DAMAINSAD	2,415	2,415	0	0	0	0	2,415	0
RBD	18	Total Account 376		387,652	387,652	0	0	0	0	387,652	0
RBD	19	378-Measuring & Regulating Station Equip-General	PLT_378	7,314	7,314	0	0	0	0	7,314	0
RBD	20	379-Measuring & Regulating Station Equip-City Gate									
RBD	21	City Gate	PLT_379CG	23,013	23,013	0	0	0	0	23,013	0
RBD	22	Direct Assignment	DAMRAD	2,968	2,968	0	0	0	0	2,968	0
RBD	23	Total Account 379		25,981	25,981	0	0	0	0	25,981	0
RBD	24	380-Services	PLT_380	282,377	0	0	282,377	0	0	0	0
RBD	25	381-Meters	CMETERS	78,691	0	0	78,691	0	0	0	0
RBD	26	Direct Assignment	CMETERSDA	12	0	0	12	0	0	0	0
RBD	27	Total Account 381		78,703	0	0	78,703	0	0	0	0
RBD	28	382-Meter Installations	CMETERS	80,120	0	0	80,120	0	0	0	0
RBD	29	Direct Assignment	CMETERSDA	22	0	0	22	0	0	0	0
RBD	30	Total Account 382		80,142	0	0	80,142	0	0	0	0
RBD	31	387-Other Equipment	PLT_387	1,574	897	0	677	0	0	897	0
RBD	32	388-Asset Retirement Costs for Distribution Plant	PLT_388	671	382	0	289	0	0	382	0
RBD	33	TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION		870,897	428,709	0	442,188	0	0	428,709	0
RBD	34										
RBD	35	GENERAL PLANT ACCUMULATED DEPRECIATION GENLPLT		18,728	9,738	0	8,989	73	1,090	8,575	0
RBD	36										
RBD	37	TOTAL ACCUMULATED DEPRECIATION		960,624	500,292	0	460,332	13,741	37,191	449,361	0
RBD	38										
RBD	39										
RBD	40										
RBD	41	NET GAS PLANT IN SERVICE		3,048,642	1,842,017	(0)	1,206,625	2,051	90,169	1,749,797	(0)
RBD	42										
RBD	43										
RBD	44										

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	96								
RBP	97								
RBP	98								
RBP	99								
RBP	100								
RBD	1	LESS: ACCUMULATED DEPRECIATION							
RBD	2								
RBD	3	INTANGIBLE PLANT ACCUMULATED DEPRECIATION INTPLT		0	6,737	2,351	28	3	34
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	282,377	0	0	0	0
RBD	25	381-Meters	CMETERS	0	0	78,691	0	0	0
RBD	26	Direct Assignment	CMETERSDA	0	0	12	0	0	0
RBD	27	Total Account 381		0	0	78,703	0	0	0
RBD	28	382-Meter Installations	CMETERS	0	0	80,120	0	0	0
RBD	29	Direct Assignment	CMETERSDA	0	0	22	0	0	0
RBD	30	Total Account 382		0	0	80,142	0	0	0
RBD	31	387-Other Equipment	PLT_387	0	503	175	0	0	0
RBD	32	388-Asset Retirement Costs for Distribution Plant	PLT_388	0	214	75	0	0	0
RBD	33	TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION		0	283,094	159,094	0	0	0
RBD	34								
RBD	35	GENERAL PLANT ACCUMULATED DEPRECIATION GENLPLT		0	2,091	1,313	2,376	269	2,940
RBD	36								
RBD	37	TOTAL ACCUMULATED DEPRECIATION		0	291,923	162,758	2,404	272	2,974
RBD	38								
RBD	39								
RBD	40								
RBD	41	NET GAS PLANT IN SERVICE		(0)	934,972	265,412	2,655	301	3,285
RBD	42								
RBD	43								
RBD	44								

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)
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	165,737	86,181	0	79,556	643	9,648	75,890	0
RBO	6										
RBO	7	WORKING CAPITAL									
RBO	8	Cash Working Capital - Purchased Gas	SCH RBC, LN 37	10,839	0	10,839	0	0	0	0	10,839
RBO	9	Cash Working Capital	SCH RBC, LN 22	6,520	2,250	1,354	2,916	12	359	1,878	1,325
RBO	10	Gas Storage Inventory	ESTORAGE	33,270	0	33,270	0	0	0	0	0
RBO	11	Materials and Supplies	TOTPLT	395	231	0	164	2	13	217	0
RBO	12	TOTAL WORKING CAPITAL		51,024	2,481	45,463	3,080	14	372	2,095	12,164
RBO	13	TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS		205,922	88,662	34,624	82,636	657	10,020	77,984	1,325
RBO	14	TOTAL ADDITIONS TO RATE BASE		216,761	88,662	45,463	82,636	657	10,020	77,984	12,164
RBO	15										
RBO	16	LESS: DEDUCTIONS TO RATE BASE									
RBO	17	Customer Deposits	CUSTDEP	9,189	0	0	9,189	0	0	0	0
RBO	18	Customer Advances for Construction	CUSTADV	1,127	733	0	394	0	0	733	0
RBO	19	Deferred Income Taxes and Credits									
RBO	20	Plant	TOTPLT	384,303	224,519	0	159,784	1,514	12,208	210,798	0
RBO	21	Common Plant	SALWAGES	6,030	3,136	0	2,894	23	351	2,761	0
RBO	22	Pension Assets / (Liability)	SALWAGES	0	0	0	0	0	0	0	0
RBO	23	ML Non-Conforming	TOTPLT	0	0	0	0	0	0	0	0
RBO	24	Contributions in Aid of Construction (CIAC)	CUSTADV	(19,382)	(12,612)	0	(6,771)	0	0	(12,612)	0
RBO	25	Total Deferred Income Taxes and Credits		370,951	215,043	0	155,908	1,537	12,559	200,947	0
RBO	26	TOTAL DEDUCTIONS TO RATE BASE		381,267	215,776	0	165,490	1,537	12,559	201,680	0
RBO	27										
RBO	28	TOTAL PURCHASED GAS RATE BASE		10,839	0	10,839	0	0	0	0	10,839
RBO	29	TOTAL RATE BASE EXCLUDING PURCHASED GAS		2,873,297	1,714,902	34,624	1,123,771	1,171	87,630	1,626,101	1,325
RBO	30										
RBO	31	TOTAL RATE BASE		2,884,136	1,714,902	45,463	1,123,771	1,171	87,630	1,626,101	12,164
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 December 31, 2023 (\$000'S)

LINE SCH 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	18,505	11,619	21,030	2,383	26,019
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	29	265	339	612	602	1,099
RBO 10	Gas Storage Inventory	ESTORAGE	33,270	0	0	0	0	0
RBO 11	Materials and Supplies	TOTPLT	0	121	42	0	0	1
RBO 12	TOTAL WORKING CAPITAL		33,299	386	381	613	602	1,099
RBO 13	TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS		33,299	18,891	11,999	21,643	2,985	27,118
RBO 14	TOTAL ADDITIONS TO RATE BASE		33,299	18,891	11,999	21,643	2,985	27,118
RBO 15								
RBO 16	LESS: DEDUCTIONS TO RATE BASE							
RBO 17	Customer Deposits	CUSTDEP	0	0	0	0	0	9,189
RBO 18	Customer Advances for Construction	CUSTADV	0	394	0	0	0	0
RBO 19	Deferred Income Taxes and Credits							
RBO 20	Plant	TOTPLT	0	117,602	41,042	485	55	600
RBO 21	Common Plant	SALWAGES	0	673	423	765	87	947
RBO 22	Pension Assets / (Liability)	SALWAGES	0	0	0	0	0	0
RBO 23	ML Non-Conforming	TOTPLT	0	0	0	0	0	0
RBO 24	Contributions in Aid of Construction (CIAC)	CUSTADV	0	(6,771)	0	0	0	0
RBO 25	Total Deferred Income Taxes and Credits		0	111,505	41,465	1,250	142	1,547
RBO 26	TOTAL DEDUCTIONS TO RATE BASE		0	111,899	41,465	1,250	142	10,736
RBO 27								
RBO 28	TOTAL PURCHASED GAS RATE BASE		0	0	0	0	0	0
RBO 29	TOTAL RATE BASE EXCLUDING PURCHASED GAS		33,299	841,964	235,947	23,048	3,144	19,668
RBO 30								
RBO 31	TOTAL RATE BASE		33,299	841,964	235,947	23,048	3,144	19,668
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
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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)
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	50,628	26,326	0	24,302	197	2,947	23,182	0
RBC	6	Pension	SALWAGES	1,891	983	0	908	7	110	866	0
RBC	7	Other Expenses									
RBC	8	Other Expenses	OMXPPPP	94,541	44,683	1,068	48,790	390	5,400	38,892	1,053
RBC	9	BSC	EBSC	26,572	0	26,572	0	0	0	0	26,572
RBC	10	Purchase of Receivables (POR)	POR	88,456	47,135	1,125	40,196	182	4,157	42,796	481
RBC	11	TOTAL EXPENSES		262,088	119,127	28,766	114,196	776	12,614	105,736	28,105
RBC	12										
RBC	13	TOTAL EXPENSES PER DAY		718	326	79	313	2	35	290	77
RBC	14										
RBC	15	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		9,128	4,149	1,002	3,977	27	439	3,682	979
RBC	16										
RBC	17	AVERAGE PREPAYMENTS		2,296	967	353	977	5	76	886	346
RBC	18	DISTRIBUTION ACCRUED TAXES		1,060	618	(1)	442	4	34	580	(0)
RBC	19	INTEREST PAYMENTS	TOTPLT	(5,963)	(3,484)	(0)	(2,479)	(23)	(189)	(3,271)	(0)
RBC	20										
RBC	21										
RBC	22	NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT		6,520	2,250	1,354	2,916	12	359	1,878	1,325
RBC	23										
RBC	24										
RBC	25	PURCHASED GAS									
RBC	26	O&M EXPENSE RELATED CASH WORKING CAPITAL									
RBC	27	Commodity Purchased - Contract Purchases	EGAS	227,443	0	227,443	0	0	0	0	227,443
RBC	28	Commodity Purchased - Spot Market Purchases	ETHRUPUTF	0	0	0	0	0	0	0	0
RBC	29	TOTAL EXPENSES		227,443	0	227,443	0	0	0	0	227,443
RBC	30										
RBC	31	TOTAL EXPENSES PER DAY		623	0	623	0	0	0	0	623
RBC	32										
RBC	33	PP CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		10,839	0	10,839	0	0	0	0	10,839
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		10,839	0	10,839	0	0	0	0	10,839
RBC	38										
RBC	39										
RBC	40	TOTAL NET CASH WORKING CAPITAL		17,359	2,250	12,193	2,916	12	359	1,878	12,164
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	5,653	3,549	6,424	728	7,948
RBC	6	Pension	SALWAGES	0	211	133	240	27	297
RBC	7	Other Expenses							
RBC	8	Other Expenses	OMXPPPP	16	13,138	8,562	5,030	7,786	14,274
RBC	9	BSC	EBSC	0	0	0	0	0	0
RBC	10	Purchase of Receivables (POR)	POR	645	20,682	8,047	3,369	2,544	5,554
RBC	11	TOTAL EXPENSES		660	39,684	20,291	15,063	11,085	28,073
RBC	12								
RBC	13	TOTAL EXPENSES PER DAY		2	109	56	41	30	77
RBC	14								
RBC	15	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)		23	1,382	707	524	386	977
RBC	16								
RBC	17	AVERAGE PREPAYMENTS		7	383	155	94	217	129
RBC	18	DISTRIBUTION ACCRUED TAXES		(0)	325	114	1	0	2
RBC	19	INTEREST PAYMENTS	TOTPLT	(0)	(1,825)	(637)	(8)	(1)	(9)
RBC	20								
RBC	21								
RBC	22	NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT		29	265	339	612	602	1,099
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		29	265	339	612	602	1,099
RBC	41								
RBC	42								

PECO Energy Company
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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS	CLASSIFICATION			PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
				DIVISION	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	<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>	<u>NET DAYS</u>	<u>NET DAYS</u>
RBC	4	REVENUE LAG DAYS	49.93								
RBC	5	EXPENSE LEAD DAYS	37.22	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71
RBC	6										
RBC	7	PURCHASED GAS EXP LEAD DAYS	32.53	17.39	17.39	17.39	17.39	17.39	17.39	17.39	17.39
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	(7,198)	(4,504)	(185)	(2,508)	13	(208)	(4,309)	(49)
RBC	18	State Income Tax	EBT	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)
RBC	19	PURTA Taxes	TOTPLT	232,893	136,061	0	96,831	917	7,398	127,746	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	161,080	94,107	0	66,973	634	5,117	88,355	0
RBC	23	TOTAL ACCRUED TAXES		386,775	225,664	(185)	161,296	1,565	12,307	211,793	(49)
RBC	24	TOTAL ACCRUED TAXES PER DAY		1,060	618	(1)	442	4	34	580	(0)
RBC	25										
RBC	26	DISTRIBUTION AVERAGE PREPAYMENTS									
RBC	27	AGA Membership Dues	SALESREV	170	92	2	76	0	7	85	1
RBC	28	EAPA & NGA Membership Dues	SALESREV	50	27	1	22	0	2	25	0
RBC	29	PUC Assess - Gas	CLAIMREV	981	350	350	281	1	26	323	345
RBC	30	Cellent Gas Meter Reading	PLT_381	0	0	0	0	0	0	0	0
RBC	31	Gas Software Maintenance	DISTPLT	6	3	0	2	0	0	3	0
RBC	32	Customer and Research	CUSTBILLS	41	0	0	41	0	0	0	0
RBC	33	VEBA Adjustment	SALWAGES	420	218	0	202	2	24	192	0
RBC	34	Facility Contracts	DISTPLT	18	10	0	8	0	0	10	0
RBC	35	IT License & Maintenance	TOTPLT	335	196	0	139	1	11	184	0
RBC	36	Fleet Activities	GENLPLT	84	44	0	40	0	5	39	0
RBC	37	Prepaid Rent	DISTPLT	45	26	0	19	0	0	26	0
RBC	38	Postage	CUSTBILLS	146	0	0	146	0	0	0	0
RBC	39	TOTAL AVERAGE PREPAYMENTS		2,296	967	353	977	5	76	886	346
RBC	40										
RBC	41										

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LINE SCH 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>							
RBC 4	REVENUE LAG DAYS	49.93						
RBC 5	EXPENSE LEAD DAYS	37.22	12.71	12.71	12.71	12.71	12.71	12.71
RBC 6								
RBC 7	PURCHASED GAS EXP LEAD DAYS	32.53	17.39	17.39	17.39	17.39	17.39	17.39
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	(136)	(1,925)	(474)	(62)	(9)	(39)
RBC 18	State Income Tax	EBT	(0)	(0)	(0)	(0)	(0)	(0)
RBC 19	PURTA Taxes	TOTPLT	0	71,269	24,872	294	33	364
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	49,293	17,203	203	23	251
RBC 23	TOTAL ACCRUED TAXES		(136)	118,636	41,601	435	47	576
RBC 24	TOTAL ACCRUED TAXES PER DAY		(0)	325	114	1	0	2
RBC 25								
RBC 26	DISTRIBUTION AVERAGE PREPAYMENTS							
RBC 27	AGA Membership Dues	SALESREV	1	38	15	6	5	11
RBC 28	EAPA & NGA Membership Dues	SALESREV	0	11	4	2	1	3
RBC 29	PUC Assess - Gas	CLAIMREV	5	153	56	21	16	35
RBC 30	Cellent Gas Meter Reading	PLT_381	0	0	0	0	0	0
RBC 31	Gas Software Maintenance	DISTPLT	0	2	1	0	0	0
RBC 32	Customer and Research	CUSTBILLS	0	0	0	0	41	0
RBC 33	VEBA Adjustment	SALWAGES	0	47	29	53	6	66
RBC 34	Facility Contracts	DISTPLT	0	6	2	0	0	0
RBC 35	IT License & Maintenance	TOTPLT	0	103	36	0	0	1
RBC 36	Fleet Activities	GENLPLT	0	9	6	11	1	13
RBC 37	Prepaid Rent	DISTPLT	0	14	5	0	0	0
RBC 38	Postage	CUSTBILLS	0	0	0	0	146	0
RBC 39	TOTAL AVERAGE PREPAYMENTS		7	383	155	94	217	129
RBC 40								
RBC 41								

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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		395,125	214,651	4,889	175,586	749	17,019	196,883	2,016
RBC	55	Sales Revenues - Purchased Gas-PGC	EGAS	227,443	0	227,443	0	0	0	0	227,443
RBC	56	Sales Revenues - Balancing Service Charge-BSC	EBSC	26,572	0	26,572	0	0	0	0	26,572
RBC	57	TOTAL SALES OF GAS		649,141	214,651	258,904	175,586	749	17,019	196,883	256,031
RBC	58										
RBC	59	OTHER OPERATING REVENUES									
RBC	60	487-Forfeited Discounts	REV_487	1,439	759	18	663	3	62	694	7
RBC	61	489-Revenues from Transportation of Gas of Others	PLT_376	0	0	0	0	0	0	0	0
RBC	62	493-Rent from Gas Property	DISTPLT	474	270	0	204	0	0	270	0
RBC	63	495-Other Gas Revenues	SALWAGES	1,089	566	0	523	4	63	499	0
RBC	64	TOTAL OTHER OPERATING REV		3,002	1,595	18	1,389	7	125	1,463	7
RBC	65										
RBC	66	TOTAL OPERATING REVENUES									
RBC	67			652,142	216,246	258,922	176,975	756	17,144	198,345	256,039
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										

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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		2,873	88,165	35,291	15,032	11,666	25,432
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		2,873	88,165	35,291	15,032	11,666	25,432
RBC	58								
RBC	59	OTHER OPERATING REVENUES							
RBC	60	487-Forfeited Discounts	REV_487	10	330	129	59	46	99
RBC	61	489-Revenues from Transportation of Gas of Others	PLT_376	0	0	0	0	0	0
RBC	62	493-Rent from Gas Property	DISTPLT	0	151	53	0	0	0
RBC	63	495-Other Gas Revenues	SALWAGES	0	122	76	138	16	171
RBC	64	TOTAL OTHER OPERATING REV		10	603	258	197	62	270
RBC	65								
RBC	66	TOTAL OPERATING REVENUES		2,883	88,769	35,549	15,229	11,727	25,701
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 December 31, 2023 (\$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	135	135	0	0	135	0	0	0
E	8	Total Operation		135	135	0	0	135	0	0	0
E	9	Maintenance									
E	10	741-Maintenance of Structures and Improvements	DPKDAYP	90	90	0	0	90	0	0	0
E	11	742-Maintenance of Production Equipment	DPKDAYP	224	224	0	0	224	0	0	0
E	12	Total Maintenance		314	314	0	0	314	0	0	0
E	13	Total Manufactured Gas Production Expense		448	448	0	0	448	0	0	0
E	14	Other Gas Supply Expense									
E	15	Operation									
E	16	804-Natural Gas Purchases-PGC	EGAS	227,443	0	227,443	0	0	0	0	227,443
E	17	804-Natural Gas Purchases-BSC	EBSC	26,572	0	26,572	0	0	0	0	26,572
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		254,015	0	254,015	0	0	0	0	254,015
E	23	TOTAL PRODUCTION EXPENSE		254,464	448	254,015	0	448	0	0	254,015
E	24										
E	25	NATURAL GAS STORAGE EXPENSE									
E	26	Operation									
E	27	840-Operation Supervision and Engineering	DPKDAYP	281	281	0	0	0	281	0	0
E	28	841-Operation Labor & Expenses - Training	DPKDAYP	916	916	0	0	0	916	0	0
E	29	Total Operation		1,197	1,197	0	0	0	1,197	0	0
E	30	Maintenance									
E	31	843-Maintenance Expense	DPKDAYP	5,089	5,089	0	0	0	5,089	0	0
E	32	Total Maintenance		5,089	5,089	0	0	0	5,089	0	0
E	33	Total Natural Gas Storage Expense		6,286	6,286	0	0	0	6,286	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 December 31, 2023 (\$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	DPKDAYP	0	0	0	0	0	0
E	28	841-Operation Labor & Expenses - Training	DPKDAYP	0	0	0	0	0	0
E	29	Total Operation		0	0	0	0	0	0
E	30	Maintenance							
E	31	843-Maintenance Expense	DPKDAYP	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 December 31, 2023 (\$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	227	87	0	140	0	0	87	0
E	43	874-Mains and Services Expenses	PLT_376380	15,266	9,573	0	5,693	0	0	9,573	0
E	44	875-Measuring & Reg. Station Exp.-General	PLT_378	1,322	1,322	0	0	0	0	1,322	0
E	45	877-Measuring & Reg. Station Exp.-City Gate Sta.	PLT_379	0	0	0	0	0	0	0	0
E	46	878-Meter & House Regulator Expenses	PLT_3815	5,917	0	0	5,917	0	0	0	0
E	47	879-Customer Installations Expenses	CUSTINSTALL	7,534	0	0	7,534	0	0	0	0
E	48	880-Other Expenses	DISTPLT	17,064	9,720	0	7,344	0	0	9,720	0
E	49	Total Distribution Operation		47,330	20,701	0	26,628	0	0	20,701	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	22,988	22,988	0	0	0	0	22,988	0
E	55	889-Maint. of Measuring & Reg. Station Equip.-Gen	PLT_378	1,632	1,632	0	0	0	0	1,632	0
E	56	892-Maintenance of Services	PLT_380	2,857	0	0	2,857	0	0	0	0
E	57	893-Maint. of Meters & House Regulators	PLT_3815	1,459	0	0	1,459	0	0	0	0
E	58	894-Maintenance of Other Equipment	DISTPLT	818	466	0	352	0	0	466	0
E	59	Total Distribution Maintenance		29,754	25,086	0	4,668	0	0	25,086	0
E	60	TOTAL DISTRIBUTION PLANT O&M EXPENSES		77,083	45,787	0	31,296	0	0	45,787	0
E	61	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		337,833	52,521	254,015	31,296	448	6,286	45,787	254,015
E	62										
E	63	CUSTOMER ACCOUNTS EXPENSES									
E	64	902-Meter Reading	CMETRDG	113	0	0	113	0	0	0	0
E	65	903-Customer Records and Collection Expense	CUSTREC	15,672	0	0	15,672	0	0	0	0
E	66	904-Uncollectible Accounts	EXP_904	2,408	1,177	29	1,202	5	104	1,068	13
E	67	904-Uncollectible Accounts - PPA	EXP_904PPA	352	164	4	184	1	15	149	2
E	68	905-Miscellaneous CA	CUSTCAM	1,010	0	0	1,010	0	0	0	0
E	69	TOTAL CUSTOMER ACCTS EXPENSE		19,555	1,341	33	18,181	5	119	1,217	15
E	70										
E	71	CUSTOMER SERVICE & SALES EXPENSES									
E	72	908-Customer Assistance	CUSTASST	4,446	0	0	4,446	0	0	0	0
E	73	908-Customer Assistance - Direct Assignment	CUSTASSTDA	567	0	0	567	0	0	0	0
E	74	909-Advertisement	CUSTADVT	727	0	0	727	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	1,726	0	0	1,726	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		7,466	0	0	7,466	0	0	0	0
E	79										
E	80	TOTAL OPER & MAINT EXCL A&G		364,854	53,862	254,049	56,943	454	6,405	47,003	254,030
E	81										
E	82	ADMINISTRATIVE & GENERAL EXPENSE									
E	83	920-Administrative Salaries	SALWAGES	6,751	3,510	0	3,240	26	393	3,091	0
E	84	921-Office Supplies & Expense	SALWAGES	1,762	916	0	846	7	103	807	0
E	85	923-Outside Service Employed	SALWAGES	15,922	8,279	0	7,643	62	927	7,290	0
E	86	924-Property Insurance	PSTDGPLT	103	60	0	43	0	3	57	0
E	87	925-Injuries and Damages	SALWAGES	262	136	0	126	1	15	120	0
E	88	926-Employee Pensions & Benefits	SALWAGES	9,407	4,892	0	4,516	37	548	4,307	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)
E	40	DISTRIBUTION EXPENSES							
E	41	Operation							
E	42	870-Operation Supervision and Engineering	SALWAGDO	0	44	26	71	0	0
E	43	874-Mains and Services Expenses	PLT_376380	0	5,693	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	5,917	0	0	0
E	47	879-Customer Installations Expenses	CUSTINSTALL	0	0	0	7,534	0	0
E	48	880-Other Expenses	DISTPLT	0	5,448	1,896	0	0	0
E	49	Total Distribution Operation		0	11,185	7,839	7,605	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	2,857	0	0	0	0
E	57	893-Maint. of Meters & House Regulators	PLT_3815	0	0	1,459	0	0	0
E	58	894-Maintenance of Other Equipment	DISTPLT	0	261	91	0	0	0
E	59	Total Distribution Maintenance		0	3,118	1,550	0	0	0
E	60	TOTAL DISTRIBUTION PLANT O&M EXPENSES		0	14,303	9,388	7,605	0	0
E	61	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		0	14,303	9,388	7,605	0	0
E	62								
E	63	CUSTOMER ACCOUNTS EXPENSES							
E	64	902-Meter Reading	CMETRDG	0	0	0	0	0	113
E	65	903-Customer Records and Collection Expense	CUSTREC	0	0	0	0	0	15,672
E	66	904-Uncollectible Accounts	EXP_904	16	592	219	113	90	188
E	67	904-Uncollectible Accounts - PPA	EXP_904PPA	2	89	32	18	15	30
E	68	905-Miscellaneous CA	CUSTCAM	0	0	0	0	0	1,010
E	69	TOTAL CUSTOMER ACCTS EXPENSE		18	681	252	131	104	17,013
E	70								
E	71	CUSTOMER SERVICE & SALES EXPENSES							
E	72	908-Customer Assistance	CUSTASST	0	0	0	0	4,446	0
E	73	908-Customer Assistance - Direct Assignment	CUSTASSTDA	0	0	0	0	567	0
E	74	909-Advertisement	CUSTADVT	0	0	0	0	727	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	1,726	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	7,466	0
E	79								
E	80	TOTAL OPER & MAINT EXCL A&G		18	14,984	9,640	7,735	7,570	17,013
E	81								
E	82	ADMINISTRATIVE & GENERAL EXPENSE							
E	83	920-Administrative Salaries	SALWAGES	0	754	473	857	97	1,060
E	84	921-Office Supplies & Expense	SALWAGES	0	197	124	224	25	277
E	85	923-Outside Service Employed	SALWAGES	0	1,778	1,116	2,020	229	2,500
E	86	924-Property Insurance	PSTDGPLT	0	32	11	0	0	0
E	87	925-Injuries and Damages	SALWAGES	0	29	18	33	4	41
E	88	926-Employee Pensions & Benefits	SALWAGES	0	1,050	659	1,194	135	1,477

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	89	928-Regulatory Commission	CLAIMREV	2,767	987	988	792	3	74	910	973	
E	90	929-Duplicate Charges-Credit	CLAIMREV	(12)	(4)	(4)	(3)	(0)	(0)	(4)	(4)	
E	91	930.1-General Advertising	CLAIMREV	0	0	0	0	0	0	0	0	
E	92	930.2-Miscellaneous General	SALWAGES	662	344	0	318	3	39	303	0	
E	93	932-Maintenance of General Plant	GENLPLT	1,358	706	0	652	5	79	622	0	
E	94	TOTAL A&G EXPENSE		38,981	19,827	983	18,171	144	2,180	17,503	969	
E	95											
E	96	TOTAL OPERATION & MAINTENANCE EXPENSES		403,835	73,689	255,032	75,115	597	8,585	64,507	254,999	
E	97											
E	98	TOTAL PURCHASED GAS O&M EXPENSES		254,015	0	254,015	0	0	0	0	254,015	
E	99	TOTAL O&M EXPENSES EXCLUDING PURCHASED GAS		149,820	73,689	1,017	75,115	597	8,585	64,507	984	
E	100											
D	1	DEPRECIATION / AMORTIZATION EXPENSE										
D	2											
D	3	INTANGIBLE PLANT EXPENSE	INTPLT	13,647	7,973	0	5,674	54	434	7,486	0	
D	4											
D	5	PRODUCTION PLANT EXPENSE	PRODPLT	170	170	0	0	170	0	0	0	
D	6											
D	7	LOCAL STORAGE PLANT EXPENSE	STORPLT	3,150	3,150	0	0	0	3,150	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	341	341	0	0	0	0	341	0	
D	14	376-Mains										
D	15	General - Excess	PLT_376GE	25,987	25,987	0	0	0	0	25,987	0	
D	16	General - Average	PLT_376GA	8,476	8,476	0	0	0	0	8,476	0	
D	17	Direct Assignment	DAMAINSDE	217	217	0	0	0	0	217	0	
D	18	Total Account 376		34,680	34,680	0	0	0	0	34,680	0	
D	19	378-Measuring & Regulating Station Equip-General	PLT_378	483	483	0	0	0	0	483	0	
D	20	379-Measuring & Regulating Station Equip-City Gate										
D	21	City Gate	PLT_379CG	1,285	1,285	0	0	0	0	1,285	0	
D	22	Direct Assignment	DAMRDE	228	228	0	0	0	0	228	0	
D	23	Total Account 379		1,513	1,513	0	0	0	0	1,513	0	
D	24	380-Services	PLT_380	24,108	0	0	24,108	0	0	0	0	
D	25	381-Meters	CMETERS	5,501	0	0	5,501	0	0	0	0	
D	26	Direct Assignment	CMETERSDA	8	0	0	8	0	0	0	0	
D	27	Total Account 381		5,509	0	0	5,509	0	0	0	0	
D	28	382-Meter Installations	CMETERS	4,916	0	0	4,916	0	0	0	0	
D	29	Direct Assignment	CMETERSDA	15	0	0	15	0	0	0	0	
D	30	Total Account 382		4,931	0	0	4,931	0	0	0	0	
D	31	387-Other Equipment	PLT_378387	113	112	0	1	0	0	112	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		71,677	37,129	0	34,548	0	0	37,129	0	
D	34											
D	35	GENERAL PLANT EXPENSE	GENLPLT	2,198	1,143	0	1,055	9	128	1,007	0	
D	36											
D	37	COMMON PLANT DEPRECIATION/AMORTIZATION	SALWAGES	6,499	3,380	0	3,120	25	378	2,976	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)
E	89	928-Regulatory Commission	CLAIMREV	14	430	159	60	45	99
E	90	929-Duplicate Charges-Credit	CLAIMREV	(0)	(2)	(1)	(0)	(0)	(0)
E	91	930.1-General Advertising	CLAIMREV	0	0	0	0	0	0
E	92	930.2-Miscellaneous General	SALWAGES	0	74	46	84	10	104
E	93	932-Maintenance of General Plant	GENLPLT	0	152	95	172	20	213
E	94	TOTAL A&G EXPENSE		14	4,493	2,702	4,643	564	5,770
E	95								
E	96	TOTAL OPERATION & MAINTENANCE EXPENSES		33	19,478	12,342	12,379	8,134	22,782
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		33	19,478	12,342	12,379	8,134	22,782
E	100								
D	1	DEPRECIATION / AMORTIZATION EXPENSE							
D	2								
D	3	INTANGIBLE PLANT EXPENSE	INTPLT	0	4,176	1,457	17	2	21
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	24,108	0	0	0	0
D	25	381-Meters	CMETERS	0	0	5,501	0	0	0
D	26	Direct Assignment	CMETERSDA	0	0	8	0	0	0
D	27	Total Account 381		0	0	5,509	0	0	0
D	28	382-Meter Installations	CMETERS	0	0	4,916	0	0	0
D	29	Direct Assignment	CMETERSDA	0	0	15	0	0	0
D	30	Total Account 382		0	0	4,931	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	24,109	10,440	0	0	0
D	34								
D	35	GENERAL PLANT EXPENSE	GENLPLT	0	245	154	279	32	345
D	36								
D	37	COMMON PLANT DEPRECIATION/AMORTIZATION	SALWAGES	0	726	456	825	93	1,020

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	ETHRUPUT	621	0	621	0	0	0	0	0
D	40	NET AMORTIZATION OF CUSTOMER PROGRAMS	CSEHPDA	3,228	0	0	3,228	0	0	0	0
D	41										
D	42	TOTAL DEPRECIATION / AMORTIZATION EXPENSE		101,192	52,945	621	47,626	258	4,090	48,597	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	2,100	1,227	0	873	8	67	1,152	0
TO	6	Capital Stock	TOTPLT	0	0	0	0	0	0	0	0
TO	7	Payroll Related	SALWAGES	4,354	2,264	0	2,090	17	253	1,994	0
TO	8	Real Estate Tax	TOTPLT	1,791	1,046	0	745	7	57	983	0
TO	9	PA and Local Use Tax	CLAIMREV	663	236	237	190	1	18	218	233
TO	10	Total General Taxes		8,908	4,774	237	3,898	33	395	4,346	233
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		8,908	4,774	237	3,898	33	395	4,346	233
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 December 31, 2023 (\$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	621	0	0	0	0	0
D	40	NET AMORTIZATION OF CUSTOMER PROGRAMS	CSEHPDA	0	0	0	0	3,228	0
D	41								
D	42	TOTAL DEPRECIATION / AMORTIZATION EXPENSE		621	29,256	12,507	1,121	3,355	1,387
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	642	224	3	0	3
TO	6	Capital Stock	TOTPLT	0	0	0	0	0	0
TO	7	Payroll Related	SALWAGES	0	486	305	552	63	684
TO	8	Real Estate Tax	TOTPLT	0	548	191	2	0	3
TO	9	PA and Local Use Tax	CLAIMREV	3	103	38	14	11	24
TO	10	Total General Taxes		3	1,780	759	572	74	713
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		3	1,780	759	572	74	713
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 December 31, 2023 (\$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)
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		398,127	216,246	4,907	176,975	756	17,144	198,345	2,024
TI	4	LESS:									
TI	5	OPER. & MAINT. EXP. EXCL PURCHASED GAS	SCH E, LN 99	149,820	73,689	1,017	75,115	597	8,585	64,507	984
TI	6	DEPRECIATION AND AMORTIZATION EXPENSE	SCH D, LN 42	101,192	52,945	621	47,626	258	4,090	48,597	0
TI	7	TAXES OTHER THAN INCOME TAXES	SCH TO, LN 21	8,908	4,774	237	3,898	33	395	4,346	233
TI	8	NET OPERATING INCOME BEFORE TAXES		138,207	84,839	3,032	50,337	(132)	4,075	80,896	806
TI	9	LESS:									
TI	10	INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt)		52,581	31,383	634	20,565	21	1,604	29,758	24
TI	11										
TI	12	BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS		85,626	53,456	2,398	29,772	(153)	2,471	51,138	782
TI	13										
TI	14	FEDERAL & STATE TAX ADJUSTMENTS									
TI	15	Regulatory Asset Programs M-1 (Pension & Post Ret SALWAGES		6,989	3,634	0	3,355	27	407	3,200	0
TI	16	Other Property Basis Adjustment (CIAC/ICM)	DISTPLT	5,422	3,089	0	2,334	0	0	3,089	0
TI	17	Removal Costs/Software	TOTPLT	4,258	2,488	0	1,770	17	135	2,336	0
TI	18	AFUDC Equity	TOTPLT	3,493	2,040	0	1,452	14	111	1,916	0
TI	19	Permanent Adjustments	TOTPLT	(736)	(430)	(0)	(306)	(3)	(23)	(403)	(0)
TI	20	Repair Deduction	TOTPLT	157,400	91,957	0	65,443	620	5,000	86,337	0
TI	21	TOTAL FEDERAL & STATE TAX ADJUSTMENTS		176,826	102,778	0	74,048	675	5,630	96,473	0
TI	22										
TI	23	CALCULATION OF PA STATE INCOME TAXES									
TI	24	BASE TAXABLE INCOME	SCH TI, LN 12	85,626	53,456	2,398	29,772	(153)	2,471	51,138	782
TI	25	LESS:									
TI	26	State Tax Depreciation (Over) Under Book	TOTPLT	10,989	6,420	0	4,569	43	349	6,028	0
TI	27	Total Tax Adjustments	SCH TI, LN 21	176,826	102,778	0	74,048	675	5,630	96,473	0
TI	28	PA STATE TAXABLE DISTRIBUTION INCOME		(102,189)	(55,742)	2,398	(48,845)	(871)	(3,508)	(51,363)	782
TI	29	PA STATE INCOME TAXES @ Tax Rate 9.99%		(10,209)	(5,569)	240	(4,880)	(87)	(350)	(5,131)	78
TI	30	PLUS: DEFERRED STATE INCOME TAXES									
TI	31	Net Operating Loss Utilization	CALCULATED	10,209	5,569	(240)	4,880	87	350	5,131	(78)
TI	32	TOTAL STATE INCOME TAX		0	0	0	0	0	0	0	0
TI	33	Deferred Taxes on Timing Differences - State	TOTPLT	(1,240)	(724)	(0)	(516)	(5)	(39)	(680)	(0)
TI	34	Deferred Taxes on State NOL	TOTPLT	10,229	5,976	0	4,253	40	325	5,611	0
TI	35	TOTAL STATE INCOME TAX EXPENSE		8,989	5,251	0	3,737	35	286	4,930	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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		2,883	88,769	35,549	15,229	11,727	25,701
TI	4	LESS:							
TI	5	OPER. & MAINT. EXP. EXCL PURCHASED GAS	SCH E, LN 99	33	19,478	12,342	12,379	8,134	22,782
TI	6	DEPRECIATION AND AMORTIZATION EXPENSE	SCH D, LN 42	621	29,256	12,507	1,121	3,355	1,387
TI	7	TAXES OTHER THAN INCOME TAXES	SCH TO, LN 21	3	1,780	759	572	74	713
TI	8	NET OPERATING INCOME BEFORE TAXES		2,226	38,255	9,941	1,158	164	819
TI	9	LESS:							
TI	10	INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt)		609	15,408	4,318	422	58	360
TI	11								
TI	12	BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS		1,617	22,847	5,624	736	107	459
TI	13								
TI	14	FEDERAL & STATE TAX ADJUSTMENTS							
TI	15	Regulatory Asset Programs M-1 (Pension & Post Ret SALWAGES)		0	780	490	887	100	1,097
TI	16	Other Property Basis Adjustment (CIAC/ICM)	DISTPLT	0	1,731	602	0	0	0
TI	17	Removal Costs/Software	TOTPLT	0	1,303	455	5	1	7
TI	18	AFUDC Equity	TOTPLT	0	1,069	373	4	0	5
TI	19	Permanent Adjustments	TOTPLT	(0)	(225)	(79)	(1)	(0)	(1)
TI	20	Repair Deduction	TOTPLT	0	48,167	16,810	199	23	246
TI	21	TOTAL FEDERAL & STATE TAX ADJUSTMENTS		0	52,825	18,651	1,094	124	1,354
TI	22								
TI	23	CALCULATION OF PA STATE INCOME TAXES							
TI	24	BASE TAXABLE INCOME	SCH TI, LN 12	1,617	22,847	5,624	736	107	459
TI	25	LESS:							
TI	26	State Tax Depreciation (Over) Under Book	TOTPLT	0	3,363	1,174	14	2	17
TI	27	Total Tax Adjustments	SCH TI, LN 21	0	52,825	18,651	1,094	124	1,354
TI	28	PA STATE TAXABLE DISTRIBUTION INCOME		1,617	(33,341)	(14,201)	(372)	(19)	(912)
TI	29	PA STATE INCOME TAXES @ Tax Rate 9.99%		161	(3,331)	(1,419)	(37)	(2)	(91)
TI	30	PLUS: DEFERRED STATE INCOME TAXES							
TI	31	Net Operating Loss Utilization	CALCULATED	(161)	3,331	1,419	37	2	91
TI	32	TOTAL STATE INCOME TAX		0	0	0	0	0	0
TI	33	Deferred Taxes on Timing Differences - State	TOTPLT	(0)	(379)	(132)	(2)	(0)	(2)
TI	34	Deferred Taxes on State NOL	TOTPLT	0	3,130	1,092	13	1	16
TI	35	TOTAL STATE INCOME TAX EXPENSE		0	2,751	960	11	1	14

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	85,626	53,456	2,398	29,772	(153)	2,471	51,138	782	
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	(6,880)	(4,019)	(0)	(2,860)	(27)	(219)	(3,774)	(0)	
TI	42	Total Tax Adjustments	SCH TI, LN 21	176,826	102,778	0	74,048	675	5,630	96,473	0	
TI	43	FEDERAL TAXALBE DISTRIBUTION INCOME		(84,320)	(45,303)	2,398	(41,416)	(801)	(2,940)	(41,562)	782	
TI	44	FEDERAL INCOME TAXES @ Tax Rate 21.00%		17,707	9,514	(504)	8,697	168	617	8,728	(164)	
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	17,707	9,514	(504)	8,697	168	617	8,728	(164)	
TI	54	PLUS: DEFERRED FEDERAL INCOME TAXES										
TI	55	Deferred Taxes on Timing Differences - Federal	TOTPLT	(3,943)	(2,304)	(0)	(1,640)	(16)	(125)	(2,163)	(0)	
TI	56	Excess Deferred Amortization	TOTPLT	2,930	1,712	0	1,218	12	93	1,607	0	
TI	57	FIT Expense on Flow Through Adjustments	TOTPLT	(494)	(289)	(0)	(205)	(2)	(16)	(271)	(0)	
TI	58	LESS: OTHER FEDERAL TAX ADJUSTMENTS										
TI	59	Amortization of ITC - Gas Plant	TOTPLT	(8)	(5)	(0)	(4)	(0)	(0)	(5)	(0)	
TI	60	TOTAL FEDERAL INCOME TAX EXPENSE		16,208	8,638	(504)	8,074	162	570	7,906	(164)	
TI	61	TOTAL INCOME TAX EXPENSE EXCLUDING PURCHASED GAS		25,197	13,889	(504)	11,811	198	855	12,836	(164)	
TI	62											
TI	63	DEVELOPMENT OF PURCHASED GAS TAXES										
TI	64	PURCHASED GAS OPERATING REVENUES		254,015	0	254,015	0	0	0	0	254,015	
TI	65	LESS:										
TI	66	OPERATION & MAINTAINENCE EXPENSE		254,015	0	254,015	0	0	0	0	254,015	
TI	67	NET OPERATING INCOME BEFORE TAXES		0	0	0	0	0	0	0	0	
TI	68	LESS:										
TI	69	INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt)		198	0	198	0	0	0	0	198	
TI	70	BASE TAXABLE PURCHASED GAS INCOME		(198)	0	(198)	0	0	0	0	(198)	
TI	71	LESS:										
TI	72	PA STATE PURCHASED GAS INCOME TAXES @ Tax Rate 9.99%		(20)	0	(20)	0	0	0	0	(20)	
TI	73	Net Operating Loss Utilization	CALCULATED	20	0	20	0	0	0	0	20	
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%		42	0	42	0	0	0	0	42	
TI	77											
TI	78	TOTAL PA INCOME TAX EXPENSE		8,989	5,251	0	3,737	35	286	4,930	0	
TI	79	TOTAL FEDERAL INCOME TAX EXPENSE		16,250	8,638	(462)	8,074	162	570	7,906	(123)	
TI	80	TOTAL INCOME TAX EXPENSE		25,238	13,889	(462)	11,811	198	855	12,836	(123)	
TI	81											
TI	82	TOTAL OTHER TAX EXPENSE		8,908	4,774	237	3,898	33	395	4,346	233	
TI	83											
TI	84	TOTAL TAX EXPENSE		34,146	18,663	(225)	15,709	231	1,250	17,182	111	

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	1,617	22,847	5,624	736	107	459
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)	(2,105)	(735)	(9)	(1)	(11)
TI	42	Total Tax Adjustments	SCH TI, LN 21	0	52,825	18,651	1,094	124	1,354
TI	43	FEDERAL TAXABLE DISTRIBUTION INCOME		1,617	(27,873)	(12,293)	(350)	(17)	(884)
TI	44	FEDERAL INCOME TAXES @ Tax Rate 21.00%		(339)	5,853	2,582	73	3	186
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	(339)	5,853	2,582	73	3	186
TI	54	PLUS: DEFERRED FEDERAL INCOME TAXES							
TI	55	Deferred Taxes on Timing Differences - Federal	TOTPLT	(0)	(1,207)	(421)	(5)	(1)	(6)
TI	56	Excess Deferred Amortization	TOTPLT	0	897	313	4	0	5
TI	57	FIT Expense on Flow Through Adjustments	TOTPLT	(0)	(151)	(53)	(1)	(0)	(1)
TI	58	LESS: OTHER FEDERAL TAX ADJUSTMENTS							
TI	59	Amortization of ITC - Gas Plant	TOTPLT	(0)	(3)	(1)	(0)	(0)	(0)
TI	60	TOTAL FEDERAL INCOME TAX EXPENSE		(339)	5,394	2,421	72	3	183
TI	61	TOTAL INCOME TAX EXPENSE EXCLUDING PURCHASED GAS		(339)	8,145	3,381	83	5	197
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 * 1.83% 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	2,751	960	11	1	14
TI	79	TOTAL FEDERAL INCOME TAX EXPENSE		(339)	5,394	2,421	72	3	183
TI	80	TOTAL INCOME TAX EXPENSE		(339)	8,145	3,381	83	5	197
TI	81								
TI	82	TOTAL OTHER TAX EXPENSE		3	1,780	759	572	74	713
TI	83								
TI	84	TOTAL TAX EXPENSE		(336)	9,925	4,140	655	78	911

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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										
TI	95	LPC REVENUE FACTOR	0.00196								
TI	96	GROSS REVENUE CONVERSION FACTOR	1.41432								
TI	97	UNCOLLECTIBLES EXPENSE FACTOR	0.00327								
TI	98	PUC / OTS & SBA FEE AS % OF REV FACTOR	0.00435								
TI	99	WEIGHTED COST OF DEBT	1.83%								
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	51	51	0	0	51	0	0	0
SW	6	Maintenance - Accts 741-742	MX_PRODM	120	120	0	0	120	0	0	0
SW	7	Total Manufactured Gas Production Expense		171	171	0	0	171	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		171	171	0	0	171	0	0	0
SW	13										
SW	14	STORAGE SALARIES & WAGES EXPENSE									
SW	15	Operation - Accts 840-841	OX_STOR	620	620	0	0	0	620	0	0
SW	16	Maintenance - Acct 843	MX_STOR	1,951	1,951	0	0	0	1,951	0	0
SW	17	TOTAL STORAGE S&W EXP		2,571	2,571	0	0	0	2,571	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	6,270	3,932	0	2,338	0	0	3,932	0
SW	27	875-Measuring & Reg. Station Exp.-General	OX_875	949	949	0	0	0	0	949	0
SW	28	878-Meter & House Regulator Expenses	OX_878	1,670	0	0	1,670	0	0	0	0
SW	29	879-Customer Installations Expenses	OX_879	5,603	0	0	5,603	0	0	0	0
SW	30	880-Other Expenses	OX_880	3,457	1,969	0	1,488	0	0	1,969	0
SW	31	Total Operation		17,949	6,850	0	11,099	0	0	6,850	0
SW	32	Maintenance									
SW	33	887-Maintenance of Mains	MX_887	12,396	12,396	0	0	0	0	12,396	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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								
TI	95	LPC REVENUE FACTOR	0.00196						
TI	96	GROSS REVENUE CONVERSION FACTOR	1.41432						
TI	97	UNCOLLECTIBLES EXPENSE FACTOR	0.00327						
TI	98	PUC / OTS & SBA FEE AS % OF REV FACTOR	0.00435						
TI	99	WEIGHTED COST OF DEBT	1.83%						
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	TOTAL STORAGE 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	2,338	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	1,670	0	0	0
SW	29	879-Customer Installations Expenses	OX_879	0	0	0	5,603	0	0
SW	30	880-Other Expenses	OX_880	0	1,104	384	0	0	0
SW	31	Total Operation		0	3,442	2,054	5,603	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 December 31, 2023 (\$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		887	887	0	0	0	0	887	0
SW	35	892-Maintenance of Services	MX_892	1,439	0	0	1,439	0	0	0	0
SW	36	893-Maint. of Meters & House Regulators	MX_893	1,025	0	0	1,025	0	0	0	0
SW	37	894-Maintenance of Other Equipment	MX_894	154	88	0	66	0	0	88	0
SW	38	Total Distribution Maintenance		15,901	13,371	0	2,530	0	0	13,371	0
SW	39	TOTAL DISTRIBUTION S&W EXP		33,850	20,220	0	13,630	0	0	20,220	0
SW	40	TOTAL OPER & MAINT S&W EXP (PROD, STOR, TRAN,& DIST)		36,592	22,962	0	13,630	171	2,571	20,220	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	6,621	0	0	6,621	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	312	0	0	312	0	0	0	0
SW	59	TOTAL CUSTOMER ACCTS S&W EXPENSE		6,933	0	0	6,933	0	0	0	0
SW	60										
SW	61	CUSTOMER SERVICE & SALES EXPENSES									
SW	62	908-Customer Assistance	CUSTASST	223	0	0	223	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	412	0	0	412	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		635	0	0	635	0	0	0	0
SW	68										
SW	69	TOTAL OPER & MAINT S&W EXP EXCL A&G		44,159	22,962	0	21,197	171	2,571	20,220	0
SW	70										
SW	71	ADMINISTRATIVE & GENERAL EXPENSE									
SW	72	920-Administrative Salaries	SALWAGXAG	6,087	3,165	0	2,922	24	354	2,787	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	168	87	0	81	1	10	77	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	213	111	0	102	1	12	98	0

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	1,439	0	0	0	0
SW	36	893-Maint. of Meters & House Regulators	MX_893	0	0	1,025	0	0	0
SW	37	894-Maintenance of Other Equipment	MX_894	0	49	17	0	0	0
SW	38	Total Distribution Maintenance		0	1,488	1,042	0	0	0
SW	39	TOTAL DISTRIBUTION S&W EXP		0	4,931	3,096	5,603	0	0
SW	40	TOTAL OPER & MAINT S&W EXP (PROD, STOR, TRAN,& DIST)		0	4,931	3,096	5,603	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	6,621
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	312
SW	59	TOTAL CUSTOMER ACCTS S&W EXPENSE		0	0	0	0	0	6,933
SW	60								
SW	61	CUSTOMER SERVICE & SALES EXPENSES							
SW	62	908-Customer Assistance	CUSTASST	0	0	0	0	223	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	412	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	635	0
SW	68								
SW	69	TOTAL OPER & MAINT S&W EXP EXCL A&G		0	4,931	3,096	5,603	635	6,933
SW	70								
SW	71	ADMINISTRATIVE & GENERAL EXPENSE							
SW	72	920-Administrative Salaries	SALWAGXAG	0	680	427	772	88	956
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	19	12	21	2	26
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	24	15	27	3	34

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	83	TOTAL A&G S&W EXPENSE		6,469	3,364	0	3,105	25	377	2,962	0
SW	84										
SW	85	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXP		50,628	26,326	0	24,302	197	2,947	23,182	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	CAPACITY - PRODUCTION RELATED (LPG)									
AF	6	Capacity Production - Design Peak Day Sendout	DPKDAYP	861,000							
AF	7										
AF	8										
AF	9	CAPACITY - STORAGE RELATED (LNG)									
AF	10	Capacity Storage - Design Peak Day Sendout	DPKDAYP	861,000							
AF	11										
AF	12										
AF	13										
AF	14	CAPACITY - TRANSMISSION RELATED									
AF	15	Capacity Transmission - Design Peak Day Sendout	DTRAN	861,000							
AF	16										
AF	17										
AF	18										
AF	19										
AF	20	CAPACITY - DISTRIBUTION RELATED (Non-Coincident Peak Capacity)									
AF	21	Capacity Distribution Mains (A&E) Excess Demand	DEXCESS	696,372							
AF	22	Capacity Distribution Mains (Direct Assign Plant)	DAMAINS	15,222							
AF	23	Capacity Distribution Mains (Direct Assign Acc Dep)	DAMAINSAD	2,415							
AF	24	Capacity Distribution Mains (Direct Assign Dep Exp)	DAMAINSDE	217							
AF	25	Capacity Distribution (Des Peak Day Sendout)	DESDAY	861,000							
AF	26	Capacity Distribution M&R (Direct Assign Plant)	DAMR	11,399							
AF	27	Capacity Distribution M&R (Direct Assign Acc Dep)	DAMRAD	2,968							
AF	28	Capacity Distribution M&R (Direct Assign Dep Exp)	DAMRDE	228							
AF	29										
AF	30	Capacity Avg Daily Del excl Direct	DAVGDD	227,128							
AF	31										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	722	453	821	93	1,016
SW	84								
SW	85	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXP		0	5,653	3,549	6,424	728	7,948
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	CAPACITY - PRODUCTION RELATED (LPG)							
AF	6	Capacity Production - Design Peak Day Sendout	DPKDAYP						
AF	7								
AF	8								
AF	9	CAPACITY - STORAGE RELATED (LNG)							
AF	10	Capacity Storage - Design Peak Day Sendout	DPKDAY						
AF	11								
AF	12								
AF	13								
AF	14	CAPACITY - TRANSMISSION RELATED							
AF	15	Capacity Transmission - Design Peak Day Sendout	DTRAN						
AF	16								
AF	17								
AF	18								
AF	19								
AF	20	CAPACITY - DISTRIBUTION RELATED (Non-Coincident Peak Capacity)							
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 December 31, 2023 (\$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	90,442,559							
AF	56	Annual Gas Deliveries - Firm	ETHRUPUTF	76,965,300							
AF	57	Annual Gas Deliveries - Transportation Only	ETHRUPUTT	25,266,702							
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	227,443							
AF	66	Commodity - Balancing Service Charge (BSC)	EBSC	26,572							
AF	67										
AF	68	CUSTOMER									
AF	69	380-Services	CSERVICE	3,788,963							
AF	70	381-Meters (Avg Cost per meter)	CMETERS	250,410							
AF	71	381-Meters Direct Assignment	CMETERSDA	1							
AF	72	382-Meters Installations Direct Assignment	CMETINSTDA	1							
AF	73										
AF	74	Customer Deposits	CUSTDEP	11,692							
AF	75	Customer Deposits Interest	CUSTDEPINT	126							
AF	76										
AF	77	879-Customer Installation Expense	CUSTINSTALL	551,768							
AF	78	902-Meter Reading Expense	CMETRDG	551,768							
AF	79	903-Customer Records and Collections	CUSTREC	1.0000							
AF	80	905-Miscellaneous Customer Accounts	CUSTCAM	551,768							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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 December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION					COMP GAS	
					CAPACITY	COMMODITY	CUSTOMER	PRODUCTION	STORAGE		DISTRIBUTION
		(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	567							
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	6,621,217							
AF	88	Number of Customers (Average Annual)	CUST	551,768							
AF	89										
AF	90	Safe & Efficient Heating Program - Direct Assignment	CSEHPDA	1							
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	24,972							
AF	105	Production Plant	PRODPLT	15,539							
AF	106	Storage Plant	STORPLT	124,260							
AF	107	Transmission Plant in Service	TRANPLT	0							
AF	108	Distribution Plant in Service	DISTPLT	3,804,871							
AF	109	General Plant in Service	GENLPLT	39,624							
AF	110	Total Gas Plant In Service	TOTPLT	4,009,266							
AF	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	3,803,437							
AF	112	Total Transmission and Distribution Plant	TDPLT	3,804,871							
AF	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT	3,984,294							
AF	114	Total Distribution and General Plant	DGPLT	3,844,495							
AF	115	Rate Base	RATEBASE	2,884,136							
AF	116	Distribution Plant in Service - Capacity Related	DDISTPLT	2,145,424							
AF	117										
AF	118	Account 374	PLT_374	3,852							
AF	119	Account 375	PLT_375	16,017							
AF	120	Account 376-General Excess	PLT_376GE	1,527,346							
AF	121	Account 376-General Average	PLT_376GA	498,159							
AF	122	Account 376-DA	PLT_376DA	15,222							
AF	123	Account 376	PLT_376	2,040,727							
AF	124	Account 378	PLT_378	24,128							
AF	125	Account 379-City Gate	PLT_379CG	69,170							
AF	126	Account 379-Joint	PLT_379DA	11,399							
AF	127	Account 379	PLT_379	80,569							
AF	128	Account 380	PLT_380	1,213,694							
AF	129	Account 381	PLT_381	170,903							

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	Safe & Efficient Heating Program - Direct Assignment	CSEHPDA						
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 December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION					COMP GAS	
					CAPACITY	COMMODITY	CUSTOMER	PRODUCTION	STORAGE		DISTRIBUTION
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AF	130	Account 382	PLT_382	251,428							
AF	131	Account 387	PLT_387	2,118							
AF	132	Account 388-Asset Retirement Costs for Distribution	PLT_388	1,434							
AF	133	Accounts 376, 378 & 379 - Mains & M&R	PLT_376379	2,145,424							
AF	134	Accounts 376 & 380 - Mains & Services	PLT_376380	3,254,421							
AF	135	Accounts 380 & 381 - Services & Meters	PLT_380381	1,384,597							
AF	136	Accounts 374 & 375 - Land & Structures	PLT_374375	19,869							
AF	137	Accounts 381 through 385	PLT_3815	422,331							
AF	138	Accounts 378, 379, & 387	PLT_378387	106,816							
AF	139										
AF	140	Residential	DPLTRES	2,258,673							
AF	141	Small Commercial and Industrial	DPLTCI	869,906							
AF	142	Large High Load Factor	DPLTLHLF	308							
AF	143	Motor Vehicle - Firm	DPLTMVF	3,805							
AF	144	Motor Vehicle - Interruptible	DPLTMVI	8							
AF	145	Interruptible Service	DPLTIS	73							
AF	146	Temperature Control	DPLTTC	1,085							
AF	147	Transportation Service - Firm	DPLTTSF	157,646							
AF	148	Transportation Service - Interruptible	DPLTTSI	67,614							
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	135							
AF	156	Account 741	MX_741	90							
AF	157	Account 742	MX_742	224							
AF	158	Manufactured Gas Production Operation Expense	OX_PRODM	135							
AF	159	Manufactured Gas Production Maintenance Expense	MX_PRODM	314							
AF	160	Other Production Operation Expense	OX_PRODO	254,015							
AF	161										
AF	162										
AF	163	<u>Storage Expense Related</u>									
AF	164	Storage Operation Expense	OX_STOR	1,197							
AF	165	Storage Maintenance Expense	MX_STOR	5,089							
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	15,266							
AF	177	Account 875	OX_875	1,322							
AF	178	Account 878	OX_878	5,917							

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	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 742	MX_742						
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 December 31, 2023 (\$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	179	Account 879	OX_879	7,534							
AF	180	Account 880	OX_880	17,064							
AF	181	Account 887	MX_887	22,988							
AF	182	Account 889	MX_889	1,632							
AF	183	Account 892	MX_892	2,857							
AF	184	Account 893	MX_893	1,459							
AF	185	Account 894	MX_894	818							
AF	186	O&M Accounts 870-880	OX_DIST	47,330							
AF	187	O&M Accounts 887-894	MX_DIST	29,754							
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	113							
AF	206	Account 903	OX_903	15,672							
AF	207	Account 904	OX_904	2,761							
AF	208	O&M Accounts 902-905	OX_CA	19,555							
AF	209										
AF	210	Account908	OX_908	5,013							
AF	211	Account909	OX_909	727							
AF	212	Account910	OX_910	0							
AF	213	O&M Accounts 908-910	OX_CS	5,740							
AF	214	Accounts 901-916	X_CACS	27,021							
AF	215										
AF	216	Total O&M less Purchased Gas	OMXPP	149,820							
AF	217										
AF	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP	87,024							
AF	219										
AF	220	Base Taxable Income	EBT	85,428							
AF	221										
AF	222										
AF	223	<u>Salaries and Wages Expense Related</u>									
AF	224	Salaries & Wages Accounts 870-880	SALWAGDO	17,949							
AF	225	Salaries & Wages Accounts 887-894	SALWAGDM	15,901							
AF	226	Salaries & Wages Accounts 902-905	SALWAGCA	6,933							
AF	227	Salaries & Wages Accounts 908-910	SALWAGCS	223							

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	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 870-880	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 901-916	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 December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION					STORAGE	DISTRIBUTION	COMP GAS
					CAPACITY	COMMODITY	CUSTOMER	PRODUCTION				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)	
AF	228	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	44,159								
AF	229	Total Salaries and Wages Expense	SALWAGES	50,628								
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	395,125								
AF	254											
AF	255	Residential	SREVRES	269,114								
AF	256	Small Commercial and Industrial	SREVC	99,850								
AF	257	Large High Load Factor	SREVLHLF	77								
AF	258	Motor Vehicle - Firm	SREVMVF	464								
AF	259	Motor Vehicle - Interruptible	SREVMVI	2								
AF	260	Interruptible Service	SREVIS	10								
AF	261	Temperature Control	SREVTC	444								
AF	262	Transportation Service - Firm	SREVTSF	15,534								
AF	263	Transportation Service - Interruptible	SREVTSI	9,630								
AF	264											
AF	265											
AF	266	Claimed Rate Sales Revenue	CLAIMREV	731,250								
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		649,141								
AF	275	Sales of Gas Revenues - Distribution		395,125								
AF	276	Sales of Gas Revenues - PGC		227,443								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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
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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)
AF	277	Sales of Gas Revenues - BSC		26,572							
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	6,621,217							
AF	285	Annual Booked Throughput Sales (Mcf)	SCH AF, LN 55	90,442,559							
AF	286										
AF	287										
AF	288										
AF	289	RATE OF RETURN									
AF	290	Rate of Return (Equalized)	SCH AF, LN 290	7.68%							
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	DPKDAY S	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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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION						
					CAPACITY	COMMODITY	CUSTOMER	PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
		(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

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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	83	909-Informational and Instructional Advertising	CUSTADVT	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	Safe & Efficient Heating Program - Direct Assignment	CSEHPDA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
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	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>									
AP	103	<u>Plant Related</u>									
AP	104	Intangible Plant	INTPLT	1.00000	0.58422	0.00000	0.41578	0.00394	0.03177	0.54852	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	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	0.00000
AP	109	General Plant in Service	GENLPLT	1.00000	0.51999	0.00000	0.48001	0.00388	0.05821	0.45789	0.00000
AP	110	Total Gas Plant In Service	TOTPLT	1.00000	0.58422	0.00000	0.41578	0.00394	0.03177	0.54852	0.00000
AP	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	1.00000	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	0.00000
AP	112	Total Transmission and Distribution Plant	TDPLT	1.00000	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	0.00000
AP	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT	1.00000	0.58422	0.00000	0.41578	0.00394	0.03177	0.54852	0.00000
AP	114	Total Distribution and General Plant	DGPLT	1.00000	0.56910	0.00000	0.43090	0.00004	0.00060	0.56846	0.00000
AP	115	Rate Base	RATEBASE	1.00000	0.59460	0.01576	0.38964	0.00041	0.03038	0.56381	0.00422
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

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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	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	83	909-Informational and Instructional Advertising	CUSTADVT	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	Safe & Efficient Heating Program - Direct Assignment	CSEHPDA	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
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	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
AP	103	<u>Plant Related</u>							
AP	104	Intangible Plant	INTPLT	0.00000	0.30601	0.10680	0.00126	0.00014	0.00156
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	0.31928	0.11110	0.00000	0.00000	0.00000
AP	109	General Plant in Service	GENLPLT	0.00000	0.11165	0.07010	0.12689	0.01438	0.15699
AP	110	Total Gas Plant In Service	TOTPLT	0.00000	0.30601	0.10680	0.00126	0.00014	0.00156
AP	111	Distribution Plant Excl Asset Retirement	DISTPLTXAR	0.00000	0.31928	0.11110	0.00000	0.00000	0.00000
AP	112	Total Transmission and Distribution Plant	TDPLT	0.00000	0.31928	0.11110	0.00000	0.00000	0.00000
AP	113	Total Prod, Stor, Trans, Dist & Gen Plant	PSTDGPLT	0.00000	0.30601	0.10680	0.00126	0.00014	0.00156
AP	114	Total Distribution and General Plant	DGPLT	0.00000	0.31714	0.11068	0.00131	0.00015	0.00162
AP	115	Rate Base	RATEBASE	0.01155	0.29193	0.08181	0.00799	0.00109	0.00682
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

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	124	Account 378	PLT_378	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
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	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	0.00000
AP	132	Account 388-Asset Retirement Costs for Distribution	PLT_388	1.00000	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	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	0.62706	0.00000	0.37294	0.00000	0.00000	0.62706	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	0.99146	0.00000	0.00854	0.00000	0.00000	0.99146	0.00000
AP	139										
AP	140	Residential	DPLTRES	1.00000	0.57402	0.00000	0.42598	0.00000	0.00000	0.57402	0.00000
AP	141	Small Commercial and Industrial	DPLTCI	1.00000	0.71525	0.00000	0.28475	0.00000	0.00000	0.71525	0.00000
AP	142	Large High Load Factor	DPLTLHLF	1.00000	0.91062	0.00000	0.08938	0.00000	0.00000	0.91062	0.00000
AP	143	Motor Vehicle - Firm	DPLTMVF	1.00000	0.97832	0.00000	0.02168	0.00000	0.00000	0.97832	0.00000
AP	144	Motor Vehicle - Interruptible	DPLTMVI	1.00000	0.32479	0.00000	0.67521	0.00000	0.00000	0.32479	0.00000
AP	145	Interruptible Service	DPLTIS	1.00000	0.92512	0.00000	0.07488	0.00000	0.00000	0.92512	0.00000
AP	146	Temperature Control	DPLTTC	1.00000	0.88717	0.00000	0.11283	0.00000	0.00000	0.88717	0.00000
AP	147	Transportation Service - Firm	DPLTTSF	1.00000	0.98531	0.00000	0.01469	0.00000	0.00000	0.98531	0.00000
AP	148	Transportation Service - Interruptible	DPLTTSI	1.00000	0.98121	0.00000	0.01879	0.00000	0.00000	0.98121	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 742	MX_742	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

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	124	Account 378	PLT_378	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	0.31928	0.11110	0.00000	0.00000	0.00000
AP	132	Account 388-Asset Retirement Costs for Distribution	PLT_388	0.00000	0.31928	0.11110	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	0.37294	0.00000	0.00000	0.00000	0.00000
AP	135	Accounts 380 & 381 - Services & Meters	PLT_380381	0.00000	0.87657	0.12343	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	0.00633	0.00220	0.00000	0.00000	0.00000
AP	139								
AP	140	Residential	DPLTRES	0.00000	0.42598	0.00000	0.00000	0.00000	0.00000
AP	141	Small Commercial and Industrial	DPLTCI	0.00000	0.28475	0.00000	0.00000	0.00000	0.00000
AP	142	Large High Load Factor	DPLTLHLF	0.00000	0.08938	0.00000	0.00000	0.00000	0.00000
AP	143	Motor Vehicle - Firm	DPLTMVF	0.00000	0.02168	0.00000	0.00000	0.00000	0.00000
AP	144	Motor Vehicle - Interruptible	DPLTMVI	0.00000	0.67521	0.00000	0.00000	0.00000	0.00000
AP	145	Interruptible Service	DPLTIS	0.00000	0.07488	0.00000	0.00000	0.00000	0.00000
AP	146	Temperature Control	DPLTTC	0.00000	0.11283	0.00000	0.00000	0.00000	0.00000
AP	147	Transportation Service - Firm	DPLTTSF	0.00000	0.01469	0.00000	0.00000	0.00000	0.00000
AP	148	Transportation Service - Interruptible	DPLTTSI	0.00000	0.01879	0.00000	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	<u>Production Expense Related</u>							
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 742	MX_742	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	<u>Storage Expense Related</u>							
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	<u>Transmission Expense Related</u>							
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

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)
AP	173										
AP	174										
AP	175	<u>Distribution Expense Related</u>									
AP	176	Account 874	OX_874	1.00000	0.62706	0.00000	0.37294	0.00000	0.00000	0.62706	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	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	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	0.56962	0.00000	0.43038	0.00000	0.00000	0.56962	0.00000
AP	186	O&M Accounts 870-880	OX_DIST	1.00000	0.43738	0.00000	0.56262	0.00000	0.00000	0.43738	0.00000
AP	187	O&M Accounts 887-894	MX_DIST	1.00000	0.84311	0.00000	0.15689	0.00000	0.00000	0.84311	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	<u>Customer Distribution Expense Related</u>									
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	0.48569	0.01211	0.50220	0.00192	0.04310	0.44067	0.00553
AP	208	O&M Accounts 902-905	OX_CA	1.00000	0.06856	0.00171	0.92973	0.00027	0.00608	0.06221	0.00078
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 901-916	X_CACS	1.00000	0.04962	0.00124	0.94914	0.00020	0.00440	0.04502	0.00056
AP	215										
AP	216	Total O&M less Purchased Gas	OMXPP	1.00000	0.49185	0.00679	0.50137	0.00399	0.05730	0.43056	0.00657
AP	217										
AP	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP	1.00000	0.47263	0.01130	0.51607	0.00413	0.05712	0.41138	0.01113
AP	219										
AP	220	Base Taxable Income	EBT	1.00000	0.62574	0.02575	0.34850	(0.00179)	0.02893	0.59861	0.00683
AP	221										

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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	173								
AP	174								
AP	175	<u>Distribution Expense Related</u>							
AP	176	Account 874	OX_874	0.00000	0.37294	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	0.31928	0.11110	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	0.31928	0.11110	0.00000	0.00000	0.00000
AP	186	O&M Accounts 870-880	OX_DIST	0.00000	0.23632	0.16562	0.16067	0.00000	0.00000
AP	187	O&M Accounts 887-894	MX_DIST	0.00000	0.10480	0.05208	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	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>							
AP	203								
AP	204	<u>Customer Distribution Expense Related</u>							
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	0.00658	0.24682	0.09114	0.04738	0.03777	0.07909
AP	208	O&M Accounts 902-905	OX_CA	0.00093	0.03484	0.01287	0.00669	0.00533	0.87000
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 901-916	X_CACS	0.00067	0.02522	0.00931	0.00484	0.28016	0.62961
AP	215								
AP	216	Total O&M less Purchased Gas	OMXPP	0.00022	0.13001	0.08238	0.08262	0.05429	0.15207
AP	217								
AP	218	Total O&M less Purchased Gas, Payroll, & Pension	OMXPPPP	0.00017	0.13897	0.09057	0.05320	0.08235	0.15098
AP	219								
AP	220	Base Taxable Income	EBT	0.01892	0.26744	0.06583	0.00861	0.00125	0.00537
AP	221								

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SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL GAS DIVISION	CLASSIFICATION						
					CAPACITY	COMMODITY	CUSTOMER	PRODUCTION	STORAGE	DISTRIBUTION	COMP GAS
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)	(k)
AP	222										
AP	223	Salaries and Wages Expense Related									
AP	224	Salaries & Wages Accounts 870-880	SALWAGDO	1.00000	0.38162	0.00000	0.61838	0.00000	0.00000	0.38162	0.00000
AP	225	Salaries & Wages Accounts 887-894	SALWAGDM	1.00000	0.84086	0.00000	0.15914	0.00000	0.00000	0.84086	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	0.51999	0.00000	0.48001	0.00388	0.05821	0.45789	0.00000
AP	229	Total Salaries and Wages Expense	SALWAGES	1.00000	0.51999	0.00000	0.48001	0.00388	0.05821	0.45789	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	0.54325	0.01237	0.44438	0.00190	0.04307	0.49828	0.00510
AP	254										
AP	255	Residential	SREVRES	1.00000	0.46573	0.01181	0.52246	0.00187	0.04182	0.42204	0.00550
AP	256	Small Commercial and Industrial	SREVC I	1.00000	0.66412	0.01428	0.32160	0.00245	0.05736	0.60431	0.00504
AP	257	Large High Load Factor	SREVLHLF	1.00000	0.79591	0.01601	0.18844	0.00174	0.05669	0.73713	0.01328
AP	258	Motor Vehicle - Firm	SREVMVF	1.00000	0.85962	0.03660	0.10376	0.00311	0.07321	0.78328	0.02478
AP	259	Motor Vehicle - Interruptible	SREVMVI	1.00000	0.25676	0.03708	0.70616	0.00000	0.00000	0.25676	0.03538
AP	260	Interruptible Service	SREVIS	1.00000	0.73615	0.05764	0.20621	0.00000	0.00000	0.73615	0.05033
AP	261	Temperature Control	SREVTC	1.00000	0.66772	0.04328	0.28910	0.00000	0.00000	0.66772	0.04089
AP	262	Transportation Service - Firm	SREVTSF	1.00000	0.89840	0.00686	0.09474	0.00000	0.00000	0.89840	0.00000
AP	263	Transportation Service - Interruptible	SREVTSI	1.00000	0.86021	0.01455	0.12524	0.00000	0.00000	0.86021	0.00000
AP	264										
AP	265										
AP	266	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.35669	0.35692	0.28639	0.00107	0.02672	0.32890	0.35171
AP	267										
AP	268										
AP	269										
AP	270										

PECO Energy Company
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For Fully Projected Future Test Year Ended December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	222								
AP	223	Salaries and Wages Expense Related							
AP	224	Salaries & Wages Accounts 870-880	SALWAGDO	0.00000	0.19177	0.11442	0.31218	0.00000	0.00000
AP	225	Salaries & Wages Accounts 887-894	SALWAGDM	0.00000	0.09361	0.06553	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	0.11165	0.07010	0.12689	0.01438	0.15699
AP	229	Total Salaries and Wages Expense	SALWAGES	0.00000	0.11165	0.07010	0.12689	0.01438	0.15699
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	0.00727	0.22313	0.08932	0.03804	0.02952	0.06436
AP	254								
AP	255	Residential	SREVRES	0.00631	0.25315	0.09120	0.05117	0.04136	0.08558
AP	256	Small Commercial and Industrial	SREVC I	0.00924	0.19712	0.09012	0.01245	0.00397	0.01794
AP	257	Large High Load Factor	SREVLHLF	0.00273	0.06281	0.04450	0.00217	0.01415	0.06445
AP	258	Motor Vehicle - Firm	SREVMVF	0.01181	0.01422	0.07169	0.00090	0.00016	0.01679
AP	259	Motor Vehicle - Interruptible	SREVMVI	0.00170	0.45865	0.20938	0.01828	0.00306	0.01678
AP	260	Interruptible Service	SREVIS	0.00731	0.04943	0.04509	0.00277	0.02042	0.08850
AP	261	Temperature Control	SREVTC	0.00239	0.07507	0.20029	0.00196	0.00028	0.01140
AP	262	Transportation Service - Firm	SREVTSF	0.00686	0.01088	0.05331	0.00074	0.00560	0.02422
AP	263	Transportation Service - Interruptible	SREVTSI	0.01455	0.01473	0.08244	0.00070	0.00505	0.02232
AP	264								
AP	265								
AP	266	Claimed Rate Sales Revenue	CLAIMREV	0.00521	0.15555	0.05745	0.02157	0.01609	0.03573
AP	267								
AP	268								
AP	269								
AP	270								

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	271										
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	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89
ADA	6	Small Commercial and Industrial	SREVC	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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	0.48861	0.01215	0.49924	0.00192	0.04329	0.44340	0.00553
ADA	18										
ADA	19										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
AP	271								
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	0.89	0.89	0.89	0.89	0.89	0.89
ADA	6	Small Commercial and Industrial	SREVC	0.10	0.10	0.10	0.10	0.10	0.10
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	0.00662	0.24590	0.09113	0.04683	0.03724	0.07814
ADA	18								
ADA	19								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	20	Net Write-Offs - Pre-Program Arrearages (PPA)									
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 I	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	0.46573	0.01181	0.52246	0.00187	0.04182	0.42204	0.00550
ADA	34										
ADA	35										
ADA	36	Forfeited Discounts - Account 487									
ADA	37	Residential	SREVRES	527	527	527	527	527	527	527	527
ADA	38	Small Commercial and Industrial	SREVC I	145	145	145	145	145	145	145	145
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	21	21	21	21	21	21	21	21
ADA	45	Transportation Service - Interruptible	SREVTSI	13	13	13	13	13	13	13	13
ADA	46										
ADA	47	Total Forfeited Discounts	REV_487	707	707	707	707	707	707	707	707
ADA	48										
ADA	49	Total Forfeited Discounts	REV_487	1.00000	0.52723	0.01227	0.46049	0.00190	0.04298	0.48235	0.00520
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	58,660	58,660	58,660	58,660	58,660	58,660	58,660	58,660
ADA	56	Small Commercial and Industrial	SREVC I	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527
ADA	57	Large High Load Factor	SREVLHLF	0	0	0	0	0	0	0	0
ADA	58	Motor Vehicle - Firm	SREVMVF	137	137	137	137	137	137	137	137
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	131	131	131	131	131	131	131	131
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	88,456	88,456	88,456	88,456	88,456	88,456	88,456	88,456
ADA	66										
ADA	67	Purchase of Receivables	REV_POR	1.00000	0.53286	0.01272	0.45442	0.00206	0.04699	0.48381	0.00543
ADA	68										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$000'S)

LINE	ALLOCATION							
SCH NO.	DESCRIPTION	BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
	(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
ADA 20	Net Write-Offs - Pre-Program Arrearages (PPA)							
ADA 21	Residential	SREVRES	1.00	1.00	1.00	1.00	1.00	1.00
ADA 22	Small Commercial and Industrial	SREVCI	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	0.00631	0.25315	0.09120	0.05117	0.04136	0.08558
ADA 34								
ADA 35								
ADA 36	Forfeited Discounts - Account 487							
ADA 37	Residential	SREVRES	527	527	527	527	527	527
ADA 38	Small Commercial and Industrial	SREVCI	145	145	145	145	145	145
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	21	21	21	21	21	21
ADA 45	Transportation Service - Interruptible	SREVTSI	13	13	13	13	13	13
ADA 46								
ADA 47	Total Forfeited Discounts	REV_487	707	707	707	707	707	707
ADA 48								
ADA 49	Total Forfeited Discounts	REV_487	0.00708	0.22961	0.08976	0.04068	0.03187	0.06856
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	58,660	58,660	58,660	58,660	58,660	58,660
ADA 56	Small Commercial and Industrial	SREVCI	29,527	29,527	29,527	29,527	29,527	29,527
ADA 57	Large High Load Factor	SREVLHLF	0	0	0	0	0	0
ADA 58	Motor Vehicle - Firm	SREVMVF	137	137	137	137	137	137
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	131	131	131	131	131	131
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	88,456	88,456	88,456	88,456	88,456	88,456
ADA 66								
ADA 67	Purchase of Receivables	REV_POR	0.00729	0.23381	0.09097	0.03809	0.02876	0.06278
ADA 68								

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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	69										
ADA	70	DIRECT ASSIGN TO CLASSES W/SALES DIST PLT FUNCTIONS									
ADA	71										
ADA	72	Customer Advances for Construction									
ADA	73	Residential	DPLTRES	711	711	711	711	711	711	711	711
ADA	74	Small Commercial and Industrial	DPLTCI	440	440	440	440	440	440	440	440
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	79	79	79	79	79	79	79	79
ADA	82										
ADA	83	Customer Advances for Construction	CUSTADV	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230
ADA	84										
ADA	85	Customer Advances for Construction	CUSTADV	1.00000	0.65068	0.00000	0.34932	0.00000	0.00000	0.65068	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		2,873,297	1,714,902	34,624	1,123,771	1,171	87,630	1,626,101	1,325
RRW	6	NET OPER INC (PRESENT RATES)		163,404	98,728	2,528	62,148	66	4,930	93,732	642
RRW	7	RATE OF RETURN (PRES RATES)		5.69%	5.76%	7.30%	5.53%	5.63%	5.63%	5.76%	48.45%
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)		395,125	214,651	4,889	175,586	749	17,019	196,883	2,016
RRW	10	REVENUE PRES RATES \$/Mcf		\$4.3688	\$2.3733	\$0.0541	\$1.9414	\$0.0083	\$0.1882	\$2.1769	\$0.0223
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$59.68	\$32.42	\$0.74	\$26.52	\$0.11	\$2.57	\$29.74	\$0.30
RRW	12										
RRW	13										
RRW	14	CLAIMED RATE OF RETURN									
RRW	15	-----									
RRW	16	CLAIMED RATE OF RETURN		7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%
RRW	17	RETURN REQ FOR CLAIMED ROR - Excludes Purchased Gas		220,671	131,377	3,220	86,073	90	6,712	124,576	670

PECO Energy Company
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For Fully Projected Future Test Year Ended December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
ADA	69								
ADA	70	DIRECT ASSIGN TO CLASSES W/SALES DIST PLT FUNCTIONS							
ADA	71								
ADA	72	Customer Advances for Construction							
ADA	73	Residential	DPLTRES	711	711	711	711	711	711
ADA	74	Small Commercial and Industrial	DPLTCI	440	440	440	440	440	440
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	79	79	79	79	79	79
ADA	82								
ADA	83	Customer Advances for Construction	CUSTADV	1,230	1,230	1,230	1,230	1,230	1,230
ADA	84								
ADA	85	Customer Advances for Construction	CUSTADV	0.00000	0.34932	0.00000	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		33,299	841,964	235,947	23,048	3,144	19,668
RRW	6	NET OPER INC (PRESENT RATES)		1,886	46,400	13,323	1,240	169	1,016
RRW	7	RATE OF RETURN (PRES RATES)		5.67%	5.51%	5.65%	5.38%	5.36%	5.17%
RRW	8	RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)		2,873	88,165	35,291	15,032	11,666	25,432
RRW	10	REVENUE PRES RATES \$/Mcf		\$0.0318	\$0.9748	\$0.3902	\$0.1662	\$0.1290	\$0.2812
RRW	11	REVENUE REQUIRED - \$/MO/CUST		\$0.43	\$13.32	\$5.33	\$2.27	\$1.76	\$3.84
RRW	12								
RRW	13								
RRW	14	CLAIMED RATE OF RETURN							
RRW	15	-----							
RRW	16	CLAIMED RATE OF RETURN		7.68%	7.68%	7.68%	7.68%	7.68%	7.68%
RRW	17	RETURN REQ FOR CLAIMED ROR - Excludes Purchased Gas		2,551	64,489	18,072	1,765	241	1,506

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$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)
RRW	18	SALES REVENUE REQ CLAIMED ROR - Excludes Purchased Gas		476,117	260,828	5,865	209,423	783	19,539	240,506	2,053
RRW	19	REVENUE DEFICIENCY SALES REV		82,110	46,177	2,095	33,838	34	2,520	43,624	1,155
RRW	20	PERCENT INCREASE REQUIRED		20.78%	21.51%	42.85%	19.27%	4.49%	14.81%	22.16%	57.31%
RRW	21	ANNUAL BOOKED THROUGHPUT SALES (Mcf)		90,442,559	90,442,559	90,442,559	90,442,559	90,442,559	90,442,559	90,442,559	90,442,559
RRW	22	SALES REV REQUIRED \$/Mcf		\$5.2643	\$2.8839	\$0.0649	\$2.3155	\$0.0087	\$0.2160	\$2.6592	\$0.0227
RRW	23	REVENUE DEFICIENCY \$/Mcf		\$0.9079	\$0.5106	\$0.0232	\$0.3741	\$0.0004	\$0.0279	\$0.4823	\$0.0128
RRW	24	SALES REVENUE REQ CLAIMED ROR - Purchased Gas		255,133	0	255,133	0	0	0	0	255,133
RRW	25										
RRW	26	SALES REVENUE REQ CLAIMED ROR - COMPOSITE		731,250	260,828	260,999	209,423	783	19,539	240,506	257,186
RRW	27										
RRW	28										
RRW	29										
RRW	30										

PECO Energy Company
Gas Class Cost of Service Study
For Fully Projected Future Test Year Ended December 31, 2023 (\$000'S)

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COMOTH	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)
RRW	18	SALES REVENUE REQ CLAIMED ROR - Excludes Purchased Gas		3,812	113,749	42,008	15,774	11,768	26,125
RRW	19	REVENUE DEFICIENCY SALES REV		939	25,583	6,717	742	102	693
RRW	20	PERCENT INCREASE REQUIRED		32.70%	29.02%	19.03%	4.94%	0.88%	2.73%
RRW	21	ANNUAL BOOKED THROUGHPUT SALES (Mcf)		90,442,559	90,442,559	90,442,559	90,442,559	90,442,559	90,442,559
RRW	22	SALES REV REQUIRED \$/Mcf		\$0.0422	\$1.2577	\$0.4645	\$0.1744	\$0.1301	\$0.2889
RRW	23	REVENUE DEFICIENCY \$/Mcf		\$0.0104	\$0.2829	\$0.0743	\$0.0082	\$0.0011	\$0.0077
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		3,812	113,749	42,008	15,774	11,768	26,125
RRW	27								
RRW	28								
RRW	29								
RRW	30								