

**Customer-Related Revenue Requirement and Customer Charge**

Line	Description	Residential	GC	Transportation Firm	Transportation Interruptible	All Other
1	Customer Services Investment(\$000)	\$ 90,410	\$ 22,992	\$ 215	\$ 114	\$ 18
2	Customer Meter Investment(\$000)	\$ 30,180	\$ 10,096	\$ 993	\$ 673	\$ 66
3	Customer Installation Expense(\$000)	\$ 14,476	\$ 1,279	\$ 12	\$ 7	\$ 1
4	Customer Service Expense(\$000)	\$ 11,231	\$ 399	\$ 88	\$ 48	\$ 1
5	Customer Record & Collection Expense and Uncollectible Accounts(\$000)	\$ 23,787	\$ 1,726	\$ 384	\$ 210	\$ 18
6	Total Revenue Requirement(\$000)	\$ 170,084	\$ 36,491	\$ 1,692	\$ 1,052	\$ 105
7	Number of Customer Bills	6,072,376	540,485	5,053	2,772	\$ 531
8	\$/Month/Customer (Line 6/Line 7*1000)	\$ 28.01	\$ 67.52	\$ 334.80	\$ 379.36	\$ 197.36

Notes:

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

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

SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
S	1	<b>SUMMARY AT PRESENT RATES</b>												
S	2													
S	3	<b>DEVELOPMENT OF RETURN EXCLUDING PURCHASED GAS</b>												
S	4	<b>OPERATING REVENUE</b>												
S	5	Sales of Gas Revenue - Base	68,126	24,544	13,769	11,132	23,030	140,601	19,682	8,999	1,243	397	1,792	32,112
S	6	Other Operating Revenue	487	190	181	59	244	1,162	114	58	15	2	20	208
S	7	<b>TOTAL OPERATING REVENUE</b>	<b>68,614</b>	<b>24,734</b>	<b>13,951</b>	<b>11,191</b>	<b>23,274</b>	<b>141,764</b>	<b>19,796</b>	<b>9,057</b>	<b>1,258</b>	<b>398</b>	<b>1,811</b>	<b>32,320</b>
S	8													
S	9	<b>OPERATING EXPENSES</b>												
S	10	Operation and Maintenance Expense Excl Pur Gas	15,533	8,883	11,360	7,618	20,327	63,722	3,885	2,955	1,003	385	1,921	10,149
S	11	Depreciation and Amortization Expense	23,193	8,953	1,028	3,349	1,235	37,758	5,971	3,034	91	4	118	9,218
S	12	Taxes Other Than Income Taxes-General	1,411	543	524	70	636	3,185	363	184	47	2	60	656
S	13	Taxes Other Than Income Taxes-Distribution GRT	0	0	0	0	0	0	0	0	0	0	0	0
S	14	Income Taxes	6,843	2,580	81	5	123	9,632	1,293	721	2	(0)	72	2,088
S	15	<b>TOTAL OPERATING EXPENSES</b>	<b>33,294</b>	<b>15,800</b>	<b>12,832</b>	<b>11,033</b>	<b>22,075</b>	<b>95,034</b>	<b>8,926</b>	<b>5,452</b>	<b>1,139</b>	<b>391</b>	<b>2,027</b>	<b>17,935</b>
S	16													
S	17	<b>OPERATING INCOME (RETURN)</b>	<b>35,319</b>	<b>8,934</b>	<b>1,119</b>	<b>158</b>	<b>1,199</b>	<b>46,730</b>	<b>10,871</b>	<b>3,605</b>	<b>119</b>	<b>7</b>	<b>(216)</b>	<b>14,385</b>
S	18													
S	19	<b>DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS</b>												
S	20	Gas Plant in Service	972,619	306,521	4,640	547	5,576	1,289,903	250,404	103,864	413	17	533	355,230
S	21	Less: Accumulated Depreciation	231,421	116,736	2,205	260	2,650	353,272	59,580	39,556	196	8	253	99,593
S	22	Plus: Rate Base Additions Excl Purchased Gas	14,922	8,576	19,846	2,834	24,162	70,339	3,911	2,936	1,770	104	2,308	11,029
S	23	Less: Rate Base Deductions	89,267	29,684	1,146	135	4,447	124,679	22,281	10,058	102	4	6,010	38,455
S	24	<b>TOTAL RATE BASE EXCL PURCHASED GAS</b>	<b>666,853</b>	<b>168,677</b>	<b>21,134</b>	<b>2,986</b>	<b>22,641</b>	<b>882,291</b>	<b>172,454</b>	<b>57,185</b>	<b>1,885</b>	<b>109</b>	<b>(3,422)</b>	<b>228,211</b>
S	25													
S	26	<b>RATE OF RETURN EXCL PURCHASED GAS (PRESENT)</b>	<b>5.32%</b>	<b>5.32%</b>	<b>5.32%</b>	<b>5.32%</b>	<b>5.32%</b>	<b>5.30%</b>	<b>6.32%</b>	<b>6.32%</b>	<b>6.32%</b>	<b>6.32%</b>	<b>6.32%</b>	<b>6.30%</b>
S	27	<b>INDEX RATE OF RETURN EXCL PURCHASED GAS (PRESENT)</b>	<b>0.96</b>	<b>0.94</b>	<b>0.99</b>	<b>0.99</b>	<b>1.03</b>		<b>1.15</b>	<b>1.12</b>	<b>1.17</b>	<b>1.18</b>	<b>1.22</b>	
S	28													
S	40	<b>TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)</b>												
S	41	<b>Total Distribution Sales Revenue at Current Rates</b>	<b>68,126</b>	<b>24,544</b>	<b>13,769</b>	<b>11,132</b>	<b>23,030</b>	<b>140,601</b>	<b>19,682</b>	<b>8,999</b>	<b>1,243</b>	<b>397</b>	<b>1,792</b>	<b>32,112</b>
S	42	Total Distribution Operating Revenues	68,614	24,734	13,951	11,191	23,274	141,764	19,796	9,057	1,258	398	1,811	32,320
S	43	Total Distribution Operating Expenses Excl Federal & State Taxes	40,137	18,380	12,912	11,038	22,198	104,665	10,219	6,173	1,141	391	2,099	20,023
S	44	Plus: Total Federal & State Taxes	6,843	2,580	81	5	123	9,632	1,293	721	2	(0)	72	2,088
S	45	Total Operating Income (Return)	35,319	8,934	1,119	158	1,199	46,730	10,871	3,605	119	7	(216)	14,385
S	46	Total Rate Base	666,853	168,677	21,134	2,986	22,641	882,291	172,454	57,185	1,885	109	(3,422)	228,211
S	47													
S	48	<b>COMPOSITE RATE OF RETURN (PRESENT)</b>	<b>5.30%</b>	<b>5.30%</b>	<b>5.30%</b>	<b>5.30%</b>	<b>5.30%</b>	<b>5.30%</b>	<b>6.30%</b>	<b>6.30%</b>	<b>6.30%</b>	<b>6.30%</b>	<b>6.30%</b>	<b>6.30%</b>
S	49	<b>COMPOSITE INDEX RATE OF RETURN (PRESENT)</b>	<b>0.96</b>	<b>0.94</b>	<b>0.98</b>	<b>0.99</b>	<b>1.03</b>		<b>1.14</b>	<b>1.12</b>	<b>1.17</b>	<b>1.18</b>	<b>1.22</b>	
S	50													

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	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
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	666,853	168,677	21,134	2,986	22,641	882,291	172,454	57,185	1,885	109	(3,422)	228,211
S	56	Change in Operating Income (Rate Base * (7.68% - ROR (Present)))	15,756	3,985	499	71	535	20,846	2,340	776	26	1	(46)	3,096
S	57		0	0	0	0	0	0	0	0	0	0	0	0
S	58	OPERATING REVENUES												
S	59	Change in Revenue (Change in Return * 1.414)	22,283	5,636	706	100	757	29,482	3,309	1,097	36	2	(66)	4,379
S	60	Distribution Base Rate Revenue (Present Rates)	68,126	24,544	13,769	11,132	23,030	140,601	19,682	8,999	1,243	397	1,792	32,112
S	61	Total Dist Base Rate Revenue (Proposed Rate)	90,410	30,180	14,476	11,231	23,787	170,084	22,992	10,096	1,279	399	1,726	36,491
S	62													
S	63	Forfeited Discounts Revenues	44	11	1	0	1	58	6	2	0	0	(0)	9
S	64	Other Operating Revenue (Present Rates)	487	190	181	59	244	1,162	114	58	15	2	20	208
S	65	TOTAL OPERATING REVENUES	90,941	30,381	14,659	11,291	24,032	171,304	23,112	10,156	1,294	400	1,746	36,708
S	66													
S	67	OPERATING EXPENSES												
S	68	Operation and Maintenance Expense Excl Pur Gas	15,533	8,883	11,360	7,618	20,327	63,722	3,885	2,955	1,003	385	1,921	10,149
S	69	Depreciation and Amortization Expense	23,193	8,953	1,028	3,349	1,235	37,758	5,971	3,034	91	4	118	9,218
S	70	Additional Bad Debt Expense	73	18	2	0	2	96	11	4	0	0	(0)	14
S	71	Additional PUC / OTS & SBA Fee Expense	97	25	3	0	3	128	14	5	0	0	(0)	19
S	72	Taxes Other Than Income Taxes-General	1,411	543	524	70	636	3,185	363	184	47	2	60	656
S	73	Taxes Other Than Income Taxes-Distribution GRT	0	0	0	0	0	0	0	0	0	0	0	0
S	74	TOTAL OPERATING EXPENSES BEFORE TAXES	40,307	18,423	12,918	11,038	22,204	104,890	10,244	6,181	1,141	391	2,099	20,057
S	75	State and Federal Income Taxes @ Effective Tax Rate	(6,843)	(2,580)	(81)	(5)	(123)	(9,632)	(1,293)	(721)	(2)	0	(72)	(2,088)
S	76	State and Federal Income Taxes @ Statutory Rates	6,402	1,619	203	29	217	8,470	951	315	10	1	(19)	1,258
S	77	TOTAL OPERATING EXPENSES	39,866	17,462	13,040	11,062	22,298	103,728	9,902	5,776	1,150	392	2,008	19,227
S	78													
S	79	NET OPERATING INCOME EXCL PURCHASED GAS	51,075	12,919	1,619	229	1,734	67,576	13,211	4,381	144	8	(262)	17,482
S	80													
S	81	BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.68%	90,410	30,180	14,476	11,231	23,787	170,084	22,992	10,096	1,279	399	1,726	36,491
S	82													
S	83	TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE	22,327	5,648	708	100	758	29,540	3,316	1,100	36	2	(66)	4,388
S	84	REVENUE INCREASE(DECREASE) TO RETAIL EXCL PUR GAS REVEN	32.77%	23.01%	5.14%	0.90%	3.29%	21.01%	16.85%	12.22%	2.92%	0.53%	-3.67%	13.66%
S	85													
S	86													
S	132	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)												
S	133	Total Composite Base Rate Sales Revenue Requirement	90,410	30,180	14,476	11,231	23,787	170,084	22,992	10,096	1,279	399	1,726	36,491
S	134													
S	135													
S	136	Total Operating Expense before Income Taxes	40,307	18,423	12,918	11,038	22,204	104,890	10,244	6,181	1,141	391	2,099	20,057
S	146	NUMBER OF CUSTOMER BILLS	6,072,376	6,072,376	6,072,376	6,072,376	6,072,376	6,072,376	540,485	540,485	540,485	540,485	540,485	540,485
S	147													
S	148	\$/MONTH/CUSTOMER	\$14.89	\$4.97	\$2.38	\$1.85	\$3.92	\$28.01	\$42.54	\$18.68	\$2.37	\$0.74	\$3.19	\$67.52
S	149													
S	150													

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
RBP	1	<b>DEVELOPMENT OF RATE BASE</b>												
RBP	2													
RBP	3	<b>GAS PLANT IN SERVICE</b>												
RBP	4	INTANGIBLE PLANT												
RBP	5	301-Organization	6,058	1,909	29	3	35	8,034	1,560	647	3	0	3	2,213
RBP	6	303-Miscellaneous Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
RBP	7	TOTAL INTANGIBLE PLANT	6,058	1,909	29	3	35	8,034	1,560	647	3	0	3	2,213
RBP	8													
RBP	9	PRODUCTION PLANT (LPG)												
RBP	27	DISTRIBUTION PLANT												
RBP	40	380-Services	962,155	0	0	0	0	962,155	247,709	0	0	0	0	247,709
RBP	41	381-Meters	0	122,387	0	0	0	122,387	0	41,471	0	0	0	41,471
RBP	42	Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
RBP	43	Total Account 381	0	122,387	0	0	0	122,387	0	41,471	0	0	0	41,471
RBP	44	382-Meter Installations	0	179,954	0	0	0	179,954	0	60,977	0	0	0	60,977
RBP	45	Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
RBP	46	Total Account 382	0	179,954	0	0	0	179,954	0	60,977	0	0	0	60,977
RBP	47	387-Other Equipment	536	168	0	0	0	705	138	57	0	0	0	195
RBP	48	388-Asset Retirement Costs for Distribution Plant	363	114	0	0	0	477	93	39	0	0	0	132
RBP	49	TOTAL DISTRIBUTION PLANT	963,054	302,623	0	0	0	1,265,677	247,941	102,543	0	0	0	350,484
RBP	50													
RBP	53	GENERAL PLANT												
RBP	54	389-Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
RBP	55	390-Structures and Improvements	937	531	1,232	145	1,480	4,325	241	180	110	4	141	677
RBP	56	391-Office Furniture & Equipment	646	366	849	100	1,021	2,982	166	124	76	3	97	467
RBP	57	393-Store Equipment	0	0	0	0	0	0	0	0	0	0	0	0
RBP	58	394-Tools, Shop & Garage Equip.	1,409	799	1,852	218	2,226	6,503	363	271	165	7	213	1,017
RBP	59	395-Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0
RBP	60	397-Communication Equipment	497	282	654	77	786	2,295	128	96	58	2	75	359
RBP	61	398-Miscellaneous Equipment	19	11	24	3	29	86	5	4	2	0	3	13
RBP	62	TOTAL GENERAL PLANT	3,507	1,989	4,611	543	5,541	16,191	903	674	410	17	529	2,533
RBP	63													
RBP	65	<b>TOTAL GAS PLANT IN SERVICE</b>	972,619	306,521	4,640	547	5,576	1,289,903	250,404	103,864	413	17	533	355,230

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SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
RBD	1	<b>LESS: ACCUMULATED DEPRECIATION</b>												
RBD	2													
RBD	3	INTANGIBLE PLANT ACCUMULATED DEPRECIATION	5,341	1,683	25	3	31	7,084	1,375	570	2	0	3	1,951
RBD	10													
RBD	11	DISTRIBUTION PLANT ACCUMULATED DEPRECIATION												
RBD	23	Total Account 379	0	0	0	0	0	0	0	0	0	0	0	0
RBD	24	380-Services	223,854	0	0	0	0	223,854	57,632	0	0	0	0	57,632
RBD	25	381-Meters	0	56,455	0	0	0	56,455	0	19,130	0	0	0	19,130
RBD	26	Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
RBD	27	Total Account 381	0	56,455	0	0	0	56,455	0	19,130	0	0	0	19,130
RBD	28	382-Meter Installations	0	57,480	0	0	0	57,480	0	19,477	0	0	0	19,477
RBD	29	Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
RBD	30	Total Account 382	0	57,480	0	0	0	57,480	0	19,477	0	0	0	19,477
RBD	31	387-Other Equipment	398	125	0	0	0	524	103	42	0	0	0	145
RBD	32	388-Asset Retirement Costs for Distribution Plant	170	53	0	0	0	223	44	18	0	0	0	62
RBD	33	<b>TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION</b>	224,423	114,113	0	0	0	338,536	57,778	38,667	0	0	0	96,445
RBD	34													
RBD	35	GENERAL PLANT ACCUMULATED DEPRECIATION	1,658	940	2,179	257	2,619	7,653	427	318	194	8	250	1,197
RBD	37	<b>TOTAL ACCUMULATED DEPRECIATION</b>	231,421	116,736	2,205	260	2,650	353,272	59,580	39,556	196	8	253	99,593
RBD	38													
RBD	39													
RBD	50													
RBO	1	<b>ADDITIONS AND DEDUCTIONS TO RATE BASE</b>												
RBO	2													
RBO	3	<b>PLUS: ADDITIONS TO RATE BASE</b>												
RBO	4													
RBO	5	COMMON PLANT	14,670	8,318	19,287	2,272	23,179	67,725	3,777	2,818	1,717	69	2,214	10,595
RBO	6													
RBO	7	<b>WORKING CAPITAL</b>												
RBO	8	Cash Working Capital - Purchased Gas	0	0	0	0	0	0	0	0	0	0	0	0
RBO	9	Cash Working Capital	156	228	558	562	983	2,487	110	107	53	35	95	399
RBO	10	Gas Storage Inventory	0	0	0	0	0	0	0	0	0	0	0	0
RBO	11	Materials and Supplies	96	30	0	0	1	127	25	10	0	0	0	35
RBO	12	TOTAL WORKING CAPITAL	252	258	559	562	983	2,614	135	117	53	35	95	434
RBO	13	TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS	14,922	8,576	19,846	2,834	24,162	70,339	3,911	2,936	1,770	104	2,308	11,029
RBO	14	TOTAL ADDITIONS TO RATE BASE	14,922	8,576	19,846	2,834	24,162	70,339	3,911	2,936	1,770	104	2,308	11,029
RBO	15													
RBO	16	<b>LESS: DEDUCTIONS TO RATE BASE</b>												
RBO	17	Customer Deposits	0	0	0	0	3,069	3,069	0	0	0	0	5,879	5,879
RBO	18	Customer Advances for Construction	278	0	0	0	0	278	115	0	0	0	0	115
RBO	19	Deferred Income Taxes and Credits												
RBO	20	Plant	93,229	29,381	445	52	534	123,642	24,002	9,956	40	2	51	34,050
RBO	21	Common Plant	534	303	702	83	843	2,464	137	103	62	3	81	385
RBO	22	Pension Assets / (Liability)	0	0	0	0	0	0	0	0	0	0	0	0
RBO	23	ML Non-Conforming	0	0	0	0	0	0	0	0	0	0	0	0
RBO	24	Contributions in Aid of Construction (CIAC)	(4,774)	0	0	0	0	(4,774)	(1,974)	0	0	0	0	(1,974)
RBO	25	Total Deferred Income Taxes and Credits	88,989	29,684	1,146	135	1,378	121,332	22,166	10,058	102	4	132	32,462
RBO	26	TOTAL DEDUCTIONS TO RATE BASE	89,267	29,684	1,146	135	4,447	124,679	22,281	10,058	102	4	6,010	38,455
RBO	27													
RBO	28	TOTAL PURCHASED GAS RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0
RBO	29	TOTAL RATE BASE EXCLUDING PURCHASED GAS	666,853	168,677	21,134	2,986	22,641	882,291	172,454	57,185	1,885	109	(3,422)	228,211
RBO	30													
RBO	31	<b>TOTAL RATE BASE</b>	666,853	168,677	21,134	2,986	22,641	882,291	172,454	57,185	1,885	109	(3,422)	228,211
RBO	32													
RBO	50													

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	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
RBC	1	<b>CASH WORKING CAPITAL (LEAD LAG)</b>												
RBC	2													
RBC	3	<b>TOTAL EXCLUDING PURCHASED GAS</b>												
RBC	4	O&M EXPENSE RELATED CASH WORKING CAPITAL												
RBC	5	Payroll (Distribution Only)	4,481	2,541	5,892	694	7,080	20,688	1,154	861	524	21	676	3,237
RBC	6	Pension	167	95	220	26	264	773	43	32	20	1	25	121
RBC	7	Other Expenses												
RBC	8	Other Expenses	10,416	6,130	4,613	7,270	12,729	41,158	2,680	2,077	411	390	1,211	6,769
RBC	9	BSC	0	0	0	0	0	0	0	0	0	0	0	0
RBC	10	Purchase of Receivables (POR)	14,850	5,350	3,001	2,426	5,020	30,647	5,820	2,661	367	117	530	9,496
RBC	11	<b>TOTAL EXPENSES</b>	<b>29,914</b>	<b>14,116</b>	<b>13,726</b>	<b>10,416</b>	<b>25,094</b>	<b>93,266</b>	<b>9,698</b>	<b>5,631</b>	<b>1,322</b>	<b>529</b>	<b>2,442</b>	<b>19,622</b>
RBC	12													
RBC	13	<b>TOTAL EXPENSES PER DAY</b>	<b>82</b>	<b>39</b>	<b>38</b>	<b>29</b>	<b>69</b>	<b>256</b>	<b>27</b>	<b>15</b>	<b>4</b>	<b>1</b>	<b>7</b>	<b>54</b>
RBC	14													
RBC	15	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)	1,042	492	478	363	874	3,248	338	196	46	18	85	683
RBC	16													
RBC	17	AVERAGE PREPAYMENTS	303	111	86	200	116	815	79	38	8	16	10	150
RBC	18	DISTRIBUTION ACCRUED TAXES	258	82	1	0	1	342	66	28	0	0	0	94
RBC	19	INTEREST PAYMENTS	(1,447)	(456)	(7)	(1)	(8)	(1,919)	(372)	(154)	(1)	(0)	(1)	(528)
RBC	20													
RBC	21													
RBC	22	<b>NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT</b>	<b>156</b>	<b>228</b>	<b>558</b>	<b>562</b>	<b>983</b>	<b>2,487</b>	<b>110</b>	<b>107</b>	<b>53</b>	<b>35</b>	<b>95</b>	<b>399</b>
RBC	23													
RBC	40	<b>TOTAL NET CASH WORKING CAPITAL</b>	<b>156</b>	<b>228</b>	<b>558</b>	<b>562</b>	<b>983</b>	<b>2,487</b>	<b>110</b>	<b>107</b>	<b>53</b>	<b>35</b>	<b>95</b>	<b>399</b>
RBC	15													
RBC	16	DISTRIBUTION ACCRUED TAXES												
RBC	17	Federal Income Tax	(1,371)	(275)	(55)	(8)	(56)	(1,765)	(541)	(155)	(7)	(0)	19	(684)
RBC	18	State Income Tax	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
RBC	19	PURTA Taxes	56,498	17,805	270	32	324	74,929	14,546	6,033	24	1	31	20,635
RBC	20	PA Capital Stock Tax	0	0	0	0	0	0	0	0	0	0	0	0
RBC	21	PA & Local Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0
RBC	22	PA Property tax	39,077	12,315	186	22	224	51,824	10,060	4,173	17	1	21	14,272
RBC	23	<b>TOTAL ACCRUED TAXES</b>	<b>94,204</b>	<b>29,845</b>	<b>401</b>	<b>45</b>	<b>492</b>	<b>124,988</b>	<b>24,065</b>	<b>10,051</b>	<b>34</b>	<b>1</b>	<b>71</b>	<b>34,223</b>
RBC	24	<b>TOTAL ACCRUED TAXES PER DAY</b>	<b>258</b>	<b>82</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>342</b>	<b>66</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94</b>
RBC	25													
RBC	26	DISTRIBUTION AVERAGE PREPAYMENTS												
RBC	27	AGA Membership Dues	29	11	6	5	10	61	8	4	1	0	1	14
RBC	28	EAPA & NGA Membership Dues	9	3	2	1	3	18	3	1	0	0	0	4
RBC	29	PUC Assess - Gas	121	40	19	15	32	228	31	14	2	1	2	49
RBC	30	Cellent Gas Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0
RBC	31	Gas Software Maintenance	1	0	0	0	0	2	0	0	0	0	0	1
RBC	32	Customer and Research	0	0	0	37	0	37	0	0	0	3	0	3
RBC	33	VEBA Adjustment	37	21	49	6	59	172	10	7	4	0	6	27
RBC	34	Facility Contracts	5	1	0	0	0	6	1	0	0	0	0	2
RBC	35	IT License & Maintenance	81	26	0	0	0	108	21	9	0	0	0	30
RBC	36	Fleet Activities	7	4	10	1	12	34	2	1	1	0	1	5
RBC	37	Prepaid Rent	11	4	0	0	0	15	3	1	0	0	0	4
RBC	38	Postage	0	0	0	134	0	134	0	0	0	12	0	12
RBC	39	<b>TOTAL AVERAGE PREPAYMENTS</b>	<b>303</b>	<b>111</b>	<b>86</b>	<b>200</b>	<b>116</b>	<b>815</b>	<b>79</b>	<b>38</b>	<b>8</b>	<b>16</b>	<b>10</b>	<b>150</b>
RBC	49													
RBC	50													

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
RBC	51	<b>OPERATING REVENUES</b>												
RBC	52													
RBC	53	<b>SALES REVENUES</b>												
RBC	54	Sales of Gas Revenues - Base	68,126	24,544	13,769	11,132	23,030	140,601	19,682	8,999	1,243	397	1,792	32,112
RBC	55	Sales Revenues - Purchased Gas-PGC	0	0	0	0	0	0	0	0	0	0	0	0
RBC	56	Sales Revenues - Balancing Service Charge-BSC	0	0	0	0	0	0	0	0	0	0	0	0
RBC	57	TOTAL SALES OF GAS	68,126	24,544	13,769	11,132	23,030	140,601	19,682	8,999	1,243	397	1,792	32,112
RBC	58													
RBC	59	<b>OTHER OPERATING REVENUES</b>												
RBC	60	487-Forfeited Discounts	271	98	55	44	92	560	58	27	4	1	5	95
RBC	61	489-Revenues from Transportation of Gas of Others	0	0	0	0	0	0	0	0	0	0	0	0
RBC	62	493-Rent from Gas Property	120	38	0	0	0	158	31	13	0	0	0	44
RBC	63	495-Other Gas Revenues	96	55	127	15	152	445	25	19	11	0	15	70
RBC	64	TOTAL OTHER OPERATING REV	487	190	181	59	244	1,162	114	58	15	2	20	208
RBC	65													
RBC	66	<b>TOTAL OPERATING REVENUES</b>	68,614	24,734	13,951	11,191	23,274	141,764	19,796	9,057	1,258	398	1,811	32,320
RBC	67													
RBC	100													

PECO Energy Company  
Gas Class Cost of Service Study  
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SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
E	1	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>												
E	2													
E	40	DISTRIBUTION EXPENSES												
E	41	Operation												
E	42	870-Operation Supervision and Engineering	35	19	65	0	0	118	9	6	6	0	0	21
E	43	874-Mains and Services Expenses	4,513	0	0	0	0	4,513	1,162	0	0	0	0	1,162
E	44	875-Measuring & Reg. Station Exp.-General	0	0	0	0	0	0	0	0	0	0	0	0
E	45	877-Measuring & Reg. Station Exp.-City Gate Sta.	0	0	0	0	0	0	0	0	0	0	0	0
E	46	878-Meter & House Regulator Expenses	0	4,236	0	0	0	4,236	0	1,435	0	0	0	1,435
E	47	879-Customer Installations Expenses	0	0	6,909	0	0	6,909	0	0	615	0	0	615
E	48	880-Other Expenses	4,319	1,357	0	0	0	5,676	1,112	460	0	0	0	1,572
E	49	Total Distribution Operation	8,867	5,612	6,974	0	0	21,453	2,283	1,902	621	0	0	4,805
E	50													
E	53	Maintenance												
E	54	887-Maintenance of Mains	0	0	0	0	0	0	0	0	0	0	0	0
E	55	889-Maint. of Measuring & Reg. Station Equip.-Gen	0	0	0	0	0	0	0	0	0	0	0	0
E	56	892-Maintenance of Services	2,265	0	0	0	0	2,265	583	0	0	0	0	583
E	57	893-Maint. of Meters & House Regulators	0	1,044	0	0	0	1,044	0	354	0	0	0	354
E	58	894-Maintenance of Other Equipment	207	65	0	0	0	272	53	22	0	0	0	75
E	59	Total Distribution Maintenance	2,472	1,109	0	0	0	3,581	636	376	0	0	0	1,012
E	60	TOTAL DISTRIBUTION PLANT O&M EXPENSES	11,339	6,721	6,974	0	0	25,034	2,919	2,277	621	0	0	5,817
E	61	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)	11,339	6,721	6,974	0	0	25,034	2,919	2,277	621	0	0	5,817
E	62													
E	63	CUSTOMER ACCOUNTS EXPENSES												
E	64	902-Meter Reading	0	0	0	0	103	103	0	0	0	0	9	9
E	65	903-Customer Records and Collection Expense	0	0	0	0	13,942	13,942	0	0	0	0	1,336	1,336
E	66	904-Uncollectible Accounts	543	195	110	89	183	1,120	49	23	3	1	4	80
E	67	904-Uncollectible Accounts - PPA	89	32	18	15	30	184	0	0	0	0	0	0
E	68	905-Miscellaneous CA	0	0	0	0	926	926	0	0	0	0	82	82
E	69	TOTAL CUSTOMER ACCTS EXPENSE	632	228	128	103	15,185	16,275	49	23	3	1	1,432	1,508
E	70													
E	71	CUSTOMER SERVICE & SALES EXPENSES												
E	72	908-Customer Assistance	0	0	0	4,239	0	4,239	0	0	0	130	0	130
E	73	908-Customer Assistance - Direct Assignment	0	0	0	400	0	400	0	0	0	167	0	167
E	74	909-Advertisement	0	0	0	693	0	693	0	0	0	21	0	21
E	75	910-Miscellaneous CS	0	0	0	0	0	0	0	0	0	0	0	0
E	76	912-Demonstrating and Selling Expenses	0	0	0	1,646	0	1,646	0	0	0	50	0	50
E	77	916 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0
E	78	TOTAL CUSTOMER SERVICE & SALES EXP	0	0	0	6,978	0	6,978	0	0	0	368	0	368
E	79													
E	80	TOTAL OPER & MAINT EXCL A&G	11,970	6,949	7,102	7,081	15,185	48,287	2,968	2,300	624	369	1,432	7,693
E	81													
E	82	ADMINISTRATIVE & GENERAL EXPENSE												
E	83	920-Administrative Salaries	598	339	786	93	944	2,758	154	115	70	3	90	432
E	84	921-Office Supplies & Expense	156	88	205	24	246	720	40	30	18	1	24	113
E	85	923-Outside Service Employed	1,409	799	1,853	218	2,227	6,506	363	271	165	7	213	1,018
E	86	924-Property Insurance	25	8	0	0	0	33	6	3	0	0	0	9
E	87	925-Injuries and Damages	23	13	30	4	37	107	6	4	3	0	3	17
E	88	926-Employee Pensions & Benefits	833	472	1,095	129	1,316	3,844	214	160	97	4	126	601
E	89	928-Regulatory Commission	342	114	55	42	90	644	87	38	5	2	7	138
E	90	929-Duplicate Charges-Credit	(1)	(0)	(0)	(0)	(0)	(3)	(0)	(0)	(0)	(0)	(0)	(1)
E	91	930.1-General Advertising	0	0	0	0	0	0	0	0	0	0	0	0
E	92	930.2-Miscellaneous General	59	33	77	9	93	270	15	11	7	0	9	42
E	93	932-Maintenance of General Plant	120	68	158	19	190	555	31	23	14	1	18	87
E	94	TOTAL A&G EXPENSE	3,563	1,934	4,258	538	5,142	15,435	916	655	379	17	489	2,456
E	95													
E	96	TOTAL OPERATION & MAINTENANCE EXPENSES	15,533	8,883	11,360	7,618	20,327	63,722	3,885	2,955	1,003	385	1,921	10,149
E	97													
E	98	TOTAL PURCHASED GAS O&M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0
E	99	TOTAL O&M EXPENSES EXCLUDING PURCHASED GAS	15,533	8,883	11,360	7,618	20,327	63,722	3,885	2,955	1,003	385	1,921	10,149
E	100													



PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS					GC CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
D	1	<b>DEPRECIATION / AMORTIZATION EXPENSE</b>												
D	2													
D	3	INTANGIBLE PLANT EXPENSE	3,311	1,043	16	2	19	4,391	852	354	1	0	2	1,209
D	4													
D	24	380-Services	19,111	0	0	0	0	19,111	4,920	0	0	0	0	4,920
D	25	381-Meters	0	3,946	0	0	0	3,946	0	1,337	0	0	0	1,337
D	26	Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
D	27	Total Account 381	0	3,946	0	0	0	3,946	0	1,337	0	0	0	1,337
D	28	382-Meter Installations	0	3,527	0	0	0	3,527	0	1,195	0	0	0	1,195
D	29	Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
D	30	Total Account 382	0	3,527	0	0	0	3,527	0	1,195	0	0	0	1,195
D	31	387-Other Equipment	1	0	0	0	0	1	0	0	0	0	0	0
D	32	388-Asset Retirement Costs for Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
D	33	TOTAL DISTRIBUTION PLANT EXPENSE	19,112	7,474	0	0	0	26,586	4,920	2,532	0	0	0	7,453
D	34													
D	35	GENERAL PLANT EXPENSE	195	110	256	30	307	898	50	37	23	1	29	141
D	36													
D	37	COMMON PLANT DEPRECIATION/AMORTIZATION	575	326	756	89	909	2,656	148	111	67	3	87	415
D	38													
D	39	NET MANUFACTURED GAS PLANT EXP	0	0	0	0	0	0	0	0	0	0	0	0
D	40	NET AMORTIZATION OF CUSTOMER PROGRAMS	0	0	0	3,228	0	3,228	0	0	0	0	0	0
D	41													
D	42	TOTAL DEPRECIATION / AMORTIZATION EXPENSE	23,193	8,953	1,028	3,349	1,235	37,758	5,971	3,034	91	4	118	9,218
D	50													
TO	1	<b>OTHER OPERATING EXPENSES</b>												
TO	2													
TO	3	<b>TAXES OTHER THAN INCOME TAXES</b>												
TO	4	<b>General Taxes</b>												
TO	5	PURTA Taxes	509	161	2	0	3	675	131	54	0	0	0	186
TO	6	Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0
TO	7	Payroll Related	385	219	507	60	609	1,779	99	74	45	2	58	278
TO	8	Real Estate Tax	435	137	2	0	2	576	112	46	0	0	0	159
TO	9	PA and Local Use Tax	82	27	13	10	22	154	21	9	1	0	2	33
TO	10	Total General Taxes	1,411	543	524	70	636	3,185	363	184	47	2	60	656
TO	11													
TO	12													
TO	20													
TO	21	TOTAL TAXES OTHER THAN INCOME	1,411	543	524	70	636	3,185	363	184	47	2	60	656
TO	22													
TO	50													
TI	1	<b>DEVELOPMENT OF INCOME TAXES</b>												
TI	2													
TI	3	TOTAL OPERATING REVENUES EXCL PURCHASED GAS	68,614	24,734	13,951	11,191	23,274	141,764	19,796	9,057	1,258	398	1,811	32,320
TI	4	LESS:												
TI	5	OPER. & MAINT. EXP. EXCL PURCHASED GAS	15,533	8,883	11,360	7,618	20,327	63,722	3,885	2,955	1,003	385	1,921	10,149
TI	6	DEPRECIATION AND AMORTIZATION EXPENSE	23,193	8,953	1,028	3,349	1,235	37,758	5,971	3,034	91	4	118	9,218
TI	7	TAXES OTHER THAN INCOME TAXES	1,411	543	524	70	636	3,185	363	184	47	2	60	656
TI	8	NET OPERATING INCOME BEFORE TAXES	28,476	6,354	1,038	153	1,077	37,098	9,578	2,884	117	7	(288)	12,297
TI	9	LESS:												
TI	10	INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt)	12,203	3,087	387	55	414	16,146	3,156	1,046	34	2	(63)	4,176
TI	11													

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	RESIDENTIAL CUSTOMER RELATED COSTS						GC CUSTOMER RELATED COSTS					
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
TI	12	BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS	16,273	3,267	652	99	662	20,952	6,422	1,837	82	5	(225)	8,121
TI	13													
TI	14	FEDERAL & STATE TAX ADJUSTMENTS												
TI	15	Regulatory Asset Programs M-1 (Pension & Post Ret)	619	351	813	96	977	2,856	159	119	72	3	93	447
TI	16	Other Property Basis Adjustment (CIAC/ICM)	1,372	431	0	0	0	1,804	353	146	0	0	0	499
TI	17	Removal Costs/Software	1,033	326	5	1	6	1,370	266	110	0	0	1	377
TI	18	AFUDC Equity	847	267	4	0	5	1,124	218	90	0	0	0	309
TI	19	Permanent Adjustments	(178)	(56)	(1)	(0)	(1)	(237)	(46)	(19)	(0)	(0)	(65)	
TI	20	Repair Deduction	38,184	12,034	182	21	219	50,640	9,831	4,078	16	1	21	13,946
TI	21	TOTAL FEDERAL & STATE TAX ADJUSTMENTS	41,877	13,352	1,004	118	1,206	57,557	10,781	4,524	89	4	115	15,514
TI	22													
TI	23	CALCULATION OF PA STATE INCOME TAXES												
TI	24	BASE TAXABLE INCOME	16,273	3,267	652	99	662	20,952	6,422	1,837	82	5	(225)	8,121
TI	25	LESS:												
TI	26	State Tax Depreciation (Over) Under Book	2,666	840	13	1	15	3,536	686	285	1	0	1	974
TI	27	Total Tax Adjustments	41,877	13,352	1,004	118	1,206	57,557	10,781	4,524	89	4	115	15,514
TI	28	PA STATE TAXABLE DISTRIBUTION INCOME	(28,270)	(10,925)	(365)	(21)	(559)	(40,140)	(5,046)	(2,972)	(8)	2	(342)	(8,367)
TI	29	PA STATE INCOME TAXES @ Tax Rate 9.99%	(2,824)	(1,091)	(36)	(2)	(56)	(4,010)	(504)	(297)	(1)	0	(34)	(836)
TI	30	PLUS: DEFERRED STATE INCOME TAXES												
TI	31	Net Operating Loss Utilization	2,824	1,091	36	2	56	4,010	504	297	1	(0)	34	836
TI	32	TOTAL STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0
TI	33	Deferred Taxes on Timing Differences - State	(301)	(95)	(1)	(0)	(2)	(399)	(77)	(32)	(0)	(0)	(0)	(110)
TI	34	Deferred Taxes on State NOL	2,481	782	12	1	14	3,291	639	265	1	0	1	906
TI	35	TOTAL STATE INCOME TAX EXPENSE	2,181	687	10	1	13	2,892	561	233	1	0	1	796
TI	36													
TI	37	CALCULATION OF FEDERAL INCOME TAXES												
TI	38	BASE TAXABLE INCOME	16,273	3,267	652	99	662	20,952	6,422	1,837	82	5	(225)	8,121
TI	39	LESS:												
TI	40	PA State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
TI	41	Federal Tax Depreciation (Over) Under Book	(1,669)	(526)	(8)	(1)	(10)	(2,213)	(430)	(178)	(1)	(0)	(1)	(610)
TI	42	Total Tax Adjustments	41,877	13,352	1,004	118	1,206	57,557	10,781	4,524	89	4	115	15,514
TI	43	FEDERAL TAXABLE DISTRIBUTION INCOME	(23,935)	(9,559)	(344)	(19)	(534)	(34,391)	(3,930)	(2,509)	(6)	2	(340)	(6,783)
TI	44	FEDERAL INCOME TAXES @ Tax Rate 21.00%	5,026	2,007	72	4	112	7,222	825	527	1	(0)	71	1,425
TI	50													
TI	51	DEVELOPMENT OF INCOME TAXES CONTINUED												
TI	52													
TI	53	FEDERAL INCOME TAXES @ Tax Rate 21.00%	5,026	2,007	72	4	112	7,222	825	527	1	(0)	71	1,425
TI	54	PLUS: DEFERRED FEDERAL INCOME TAXES												
TI	55	Deferred Taxes on Timing Differences - Federal	(957)	(301)	(5)	(1)	(5)	(1,269)	(246)	(102)	(0)	(0)	(1)	(349)
TI	56	Excess Deferred Amortization	711	224	3	0	4	943	183	76	0	0	0	260
TI	57	FIT Expense on Flow Through Adjustments	(120)	(38)	(1)	(0)	(1)	(159)	(31)	(13)	(0)	(0)	(0)	(44)
TI	58	LESS: OTHER FEDERAL TAX ADJUSTMENTS												
TI	59	Amortization of ITC - Gas Plant	(2)	(1)	(0)	(0)	(0)	(3)	(1)	(0)	(0)	(0)	(0)	(1)
TI	60	TOTAL FEDERAL INCOME TAX EXPENSE	4,663	1,893	70	4	110	6,740	732	488	1	(0)	71	1,292
TI	61	TOTAL INCOME TAX EXPENSE EXCLUDING PURCHASED GAS	6,843	2,580	81	5	123	9,632	1,293	721	2	(0)	72	2,088
TI	62													
TI	78	TOTAL PA INCOME TAX EXPENSE	2,181	687	10	1	13	2,892	561	233	1	0	1	796
TI	79	TOTAL FEDERAL INCOME TAX EXPENSE	4,663	1,893	70	4	110	6,740	732	488	1	(0)	71	1,292
TI	80	TOTAL INCOME TAX EXPENSE	6,843	2,580	81	5	123	9,632	1,293	721	2	(0)	72	2,088
TI	81													
TI	82	TOTAL OTHER TAX EXPENSE	1,411	543	524	70	636	3,185	363	184	47	2	60	656
TI	83													
TI	84	TOTAL TAX EXPENSE	8,254	3,123	605	75	759	12,817	1,656	905	49	2	133	2,744
TI	85													
S	133	Total Composite Base Rate Sales Revenue Requirement	90,410	30,180	14,476	11,231	23,787	170,084	22,992	10,096	1,279	399	1,726	36,491
S	146	NUMBER OF CUSTOMER BILLS	6,072,376	6,072,376	6,072,376	6,072,376	6,072,376	6,072,376	540,485	540,485	540,485	540,485	540,485	540,485
S	148	\$/MONTH/CUSTOMER	\$ 14.89	\$ 4.97	\$ 2.38	\$ 1.85	\$ 3.92	\$ 28.01	\$ 42.54	\$ 18.68	\$ 2.37	\$ 0.74	\$ 3.19	\$ 67.52

PECO Energy Company  
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LINE SCH NO.	DESCRIPTION (a)	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
		SERVICES (n)	METERS (o)	CUSTINSTALL (p)	CUSTSERV (q)	CUSTACCT (r)	TOTAL (s)	SERVICES (t)	METERS (u)	CUSTINSTALL (v)	CUSTSERV (w)	CUSTACCT (x)	TOTAL (y)
S 1	<b>SUMMARY AT PRESENT RATES</b>												
S 2													
S 3	<b>DEVELOPMENT OF RETURN EXCLUDING PURCHASED GAS</b>												
S 4	<b>OPERATING REVENUE</b>												
S 5	Sales of Gas Revenue - Base	169	828	11	87	376	1,472	142	794	7	49	215	1,206
S 6	Other Operating Revenue	1	5	0	0	4	10	1	4	0	0	2	7
S 7	<b>TOTAL OPERATING REVENUE</b>	<b>170</b>	<b>833</b>	<b>12</b>	<b>87</b>	<b>380</b>	<b>1,482</b>	<b>143</b>	<b>798</b>	<b>7</b>	<b>49</b>	<b>217</b>	<b>1,213</b>
S 8													
S 9	<b>OPERATING EXPENSES</b>												
S 10	Operation and Maintenance Expense Excl Pur Gas	36	279	9	83	335	743	20	202	5	46	184	457
S 11	Depreciation and Amortization Expense	56	288	1	1	21	367	31	209	0	1	11	252
S 12	Taxes Other Than Income Taxes-General	3	18	0	1	11	33	2	13	0	0	6	21
S 13	Taxes Other Than Income Taxes-Distribution GRT	0	0	0	0	0	0	0	0	0	0	0	0
S 14	Income Taxes	15	75	0	0	3	93	(2)	13	(0)	(0)	(0)	10
S 15	<b>TOTAL OPERATING EXPENSES</b>	<b>80</b>	<b>510</b>	<b>11</b>	<b>86</b>	<b>364</b>	<b>1,050</b>	<b>54</b>	<b>411</b>	<b>6</b>	<b>47</b>	<b>202</b>	<b>720</b>
S 16													
S 17	<b>OPERATING INCOME (RETURN)</b>	<b>90</b>	<b>324</b>	<b>1</b>	<b>2</b>	<b>16</b>	<b>432</b>	<b>88</b>	<b>387</b>	<b>1</b>	<b>2</b>	<b>15</b>	<b>494</b>
S 18													
S 19	<b>DEVELOPMENT OF RATE BASE EXCL PURCHASED GAS</b>												
S 20	Gas Plant in Service	2,341	9,863	4	6	94	12,309	1,284	7,147	2	4	52	8,488
S 21	Less: Accumulated Depreciation	557	3,449	2	3	45	4,055	306	2,722	1	2	25	3,055
S 22	Plus: Rate Base Additions Excl Purchased Gas	35	270	16	30	406	757	19	196	9	17	223	463
S 23	Less: Rate Base Deductions	226	955	1	2	174	1,358	102	692	1	1	96	891
S 24	<b>TOTAL RATE BASE EXCL PURCHASED GAS</b>	<b>1,593</b>	<b>5,729</b>	<b>17</b>	<b>32</b>	<b>281</b>	<b>7,653</b>	<b>896</b>	<b>3,928</b>	<b>10</b>	<b>17</b>	<b>155</b>	<b>5,006</b>
S 25													
S 26	<b>RATE OF RETURN EXCL PURCHASED GAS (PRESENT)</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>
S 27	<b>INDEX RATE OF RETURN EXCL PURCHASED GAS (PRESENT)</b>	<b>1.02</b>	<b>1.00</b>	<b>1.05</b>	<b>1.05</b>	<b>1.09</b>	<b>1.09</b>	<b>1.79</b>	<b>1.75</b>	<b>1.83</b>	<b>1.84</b>	<b>1.91</b>	<b>1.91</b>
S 28													
S 40	<b>TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)</b>												
S 41	<b>Total Distribution Sales Revenue at Current Rates</b>	<b>169</b>	<b>828</b>	<b>11</b>	<b>87</b>	<b>376</b>	<b>1,472</b>	<b>142</b>	<b>794</b>	<b>7</b>	<b>49</b>	<b>215</b>	<b>1,206</b>
S 42	Total Distribution Operating Revenues	170	833	12	87	380	1,482	143	798	7	49	217	1,213
S 43	Total Distribution Operating Expenses Excl Federal & State Taxes	95	585	11	86	367	1,143	52	423	6	47	201	730
S 44	Plus: Total Federal & State Taxes	15	75	0	0	3	93	(2)	13	(0)	(0)	(0)	10
S 45	Total Operating Income (Return)	90	324	1	2	16	432	88	387	1	2	15	494
S 46	Total Rate Base	1,593	5,729	17	32	281	7,653	896	3,928	10	17	155	5,006
S 47													
S 48	<b>COMPOSITE RATE OF RETURN (PRESENT)</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>5.65%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>	<b>9.86%</b>
S 49	<b>COMPOSITE INDEX RATE OF RETURN (PRESENT)</b>	<b>1.02</b>	<b>1.00</b>	<b>1.05</b>	<b>1.05</b>	<b>1.09</b>	<b>1.09</b>	<b>1.79</b>	<b>1.75</b>	<b>1.83</b>	<b>1.84</b>	<b>1.91</b>	<b>1.91</b>
S 50													

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	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
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	1,593	5,729	17	32	281	7,653	896	3,928	10	17	155	5,006
S	56	Change in Operating Income (Rate Base * (7.68% - ROR (Present)))	32	116	0	1	6	156	(20)	(86)	(0)	(0)	(3)	(109)
S	57		0	0	0	0	0	0	0	0	0	0	0	0
S	58	OPERATING REVENUES												
S	59	Change in Revenue (Change in Return * 1.414)	46	165	1	1	8	220	(28)	(121)	(0)	(1)	(5)	(154)
S	60	Distribution Base Rate Revenue (Present Rates)	169	828	11	87	376	1,472	142	794	7	49	215	1,206
S	61	Total Dist Base Rate Revenue (Proposed Rate)	215	993	12	88	384	1,692	114	673	6	48	210	1,052
S	62													
S	63	Forfeited Discounts Revenues	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
S	64	Other Operating Revenue (Present Rates)	1	5	0	0	4	10	1	4	0	0	2	7
S	65	TOTAL OPERATING REVENUES	216	998	12	88	388	1,703	115	677	7	48	212	1,059
S	66													
S	67	OPERATING EXPENSES												
S	68	Operation and Maintenance Expense Excl Pur Gas	36	279	9	83	335	743	20	202	5	46	184	457
S	69	Depreciation and Amortization Expense	56	288	1	1	21	367	31	209	0	1	11	252
S	70	Additional Bad Debt Expense	0	1	0	0	0	1	(0)	(0)	(0)	(0)	(0)	(1)
S	71	Additional PUC / OTS & SBA Fee Expense	0	1	0	0	0	1	(0)	(1)	(0)	(0)	(0)	(1)
S	72	Taxes Other Than Income Taxes-General	3	18	0	1	11	33	2	13	0	0	6	21
S	73	Taxes Other Than Income Taxes-Distribution GRT	0	0	0	0	0	0	0	0	0	0	0	0
S	74	TOTAL OPERATING EXPENSES BEFORE TAXES	95	586	11	86	367	1,145	52	422	6	47	201	729
S	75	State and Federal Income Taxes @ Effective Tax Rate	(15)	(75)	(0)	(0)	(3)	(93)	2	(13)	0	0	0	(10)
S	76	State and Federal Income Taxes @ Statutory Rates	13	47	0	0	2	63	(8)	(35)	(0)	(0)	(1)	(44)
S	77	TOTAL OPERATING EXPENSES	94	558	11	86	366	1,115	46	375	6	47	200	674
S	78													
S	79	NET OPERATING INCOME EXCL PURCHASED GAS	122	440	1	2	22	588	69	302	1	1	12	384
S	80													
S	81	BASE RATE SALES EXCL PUR GAS @ EQUALIZED ROR 7.68%	215	993	12	88	384	1,692	114	673	6	48	210	1,052
S	82													
S	83	TOTAL REVENUE EXCL PUR GAS INCREASE/DECREASE	46	165	1	1	8	220	(28)	(121)	(0)	(1)	(5)	(155)
S	84	REVENUE INCREASE(DECREASE) TO RETAIL EXCL PUR GAS REVEN	27.15%	19.93%	4.39%	1.06%	2.15%	14.98%	-19.53%	-15.30%	-4.36%	-1.11%	-2.22%	-12.83%
S	85													
S	86													
S	132	TOTAL RATE CASE (DISTRIBUTION PLUS PURCHASED GAS)												
S	133	Total Composite Base Rate Sales Revenue Requirement	215	993	12	88	384	1,692	114	673	7	48	210	1,052
S	134													
S	135													
S	136	Total Operating Expense before Income Taxes	95	586	11	86	367	1,145	52	422	6	47	201	729
S	146	NUMBER OF CUSTOMER BILLS	5,053	5,053	5,053	5,053	5,053	5,053	2,772	2,772	2,772	2,772	2,772	2,772
S	147													
S	148	\$/MONTH/CUSTOMER	\$42.51	\$196.47	\$2.36	\$17.40	\$76.05	\$334.80	\$41.19	\$242.65	\$2.34	\$17.36	\$75.80	\$379.36
S	149													
S	150													

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
RBP	1	<b>DEVELOPMENT OF RATE BASE</b>												
RBP	2													
RBP	3	<b>GAS PLANT IN SERVICE</b>												
RBP	4	INTANGIBLE PLANT												
RBP	5	301-Organization	15	61	0	0	1	77	8	45	0	0	0	53
RBP	6	303-Miscellaneous Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
RBP	7	TOTAL INTANGIBLE PLANT	15	61	0	0	1	77	8	45	0	0	0	53
RBP	8													
RBP	9	PRODUCTION PLANT (LPG)												
RBP	27	DISTRIBUTION PLANT												
RBP	40	380-Services	2,316	0	0	0	0	2,316	1,270	0	0	0	0	1,270
RBP	41	381-Meters	0	3,572	0	0	0	3,572	0	2,853	0	0	0	2,853
RBP	42	Direct Assignment	0	311	0	0	0	311	0	0	0	0	0	0
RBP	43	Total Account 381	0	3,883	0	0	0	3,883	0	2,853	0	0	0	2,853
RBP	44	382-Meter Installations	0	5,252	0	0	0	5,252	0	4,196	0	0	0	4,196
RBP	45	Direct Assignment	0	594	0	0	0	594	0	0	0	0	0	0
RBP	46	Total Account 382	0	5,846	0	0	0	5,846	0	4,196	0	0	0	4,196
RBP	47	387-Other Equipment	1	5	0	0	0	7	1	4	0	0	0	5
RBP	48	388-Asset Retirement Costs for Distribution Plant	1	4	0	0	0	5	0	3	0	0	0	3
RBP	49	TOTAL DISTRIBUTION PLANT	2,318	9,738	0	0	0	12,056	1,272	7,056	0	0	0	8,327
RBP	50													
RBP	53	GENERAL PLANT												
RBP	54	389-Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
RBP	55	390-Structures and Improvements	2	17	1	2	25	47	1	12	1	1	14	29
RBP	56	391-Office Furniture & Equipment	2	12	1	1	17	33	1	9	0	1	9	20
RBP	57	393-Store Equipment	0	0	0	0	0	0	0	0	0	0	0	0
RBP	58	394-Tools, Shop & Garage Equip.	3	26	2	3	38	71	2	19	1	1	21	43
RBP	59	395-Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0
RBP	60	397-Communication Equipment	1	9	1	1	13	25	1	7	0	0	7	15
RBP	61	398-Miscellaneous Equipment	0	0	0	0	0	1	0	0	0	0	0	1
RBP	62	TOTAL GENERAL PLANT	8	64	4	6	94	177	5	46	2	4	52	108
RBP	63													
RBP	65	<b>TOTAL GAS PLANT IN SERVICE</b>	2,341	9,863	4	6	94	12,309	1,284	7,147	2	4	52	8,488

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
RBD	1	<b>LESS: ACCUMULATED DEPRECIATION</b>												
RBD	2													
RBD	3	INTANGIBLE PLANT ACCUMULATED DEPRECIATION	13	54	0	0	1	68	7	39	0	0	0	47
RBD	10													
RBD	11	DISTRIBUTION PLANT ACCUMULATED DEPRECIATION												
RBD	23	Total Account 379	0	0	0	0	0	0	0	0	0	0	0	0
RBD	24	380-Services	539	0	0	0	0	539	296	0	0	0	0	296
RBD	25	381-Meters	0	1,647	0	0	0	1,647	0	1,316	0	0	0	1,316
RBD	26	Direct Assignment	0	12	0	0	0	12	0	0	0	0	0	0
RBD	27	Total Account 381	0	1,659	0	0	0	1,659	0	1,316	0	0	0	1,316
RBD	28	382-Meter Installations	0	1,677	0	0	0	1,677	0	1,340	0	0	0	1,340
RBD	29	Direct Assignment	0	22	0	0	0	22	0	0	0	0	0	0
RBD	30	Total Account 382	0	1,699	0	0	0	1,699	0	1,340	0	0	0	1,340
RBD	31	387-Other Equipment	1	4	0	0	0	5	1	3	0	0	0	3
RBD	32	388-Asset Retirement Costs for Distribution Plant	0	2	0	0	0	2	0	1	0	0	0	1
RBD	33	<b>TOTAL DISTRIBUTION PLANT ACCUMULATED DEPRECIATION</b>	540	3,364	0	0	0	3,904	296	2,661	0	0	0	2,957
RBD	34													
RBD	35	GENERAL PLANT ACCUMULATED DEPRECIATION	4	30	2	3	44	83	2	22	1	2	24	51
RBD	37	<b>TOTAL ACCUMULATED DEPRECIATION</b>	557	3,449	2	3	45	4,055	306	2,722	1	2	25	3,055
RBD	38													
RBD	39													
RBD	50													
RBO	1	<b>ADDITIONS AND DEDUCTIONS TO RATE BASE</b>												
RBO	2													
RBO	3	<b>PLUS: ADDITIONS TO RATE BASE</b>												
RBO	4													
RBO	5	COMMON PLANT	35	268	16	27	393	738	19	194	9	15	216	452
RBO	6													
RBO	7	<b>WORKING CAPITAL</b>												
RBO	8	Cash Working Capital - Purchased Gas	0	0	0	0	0	0	0	0	0	0	0	0
RBO	9	Cash Working Capital	(1)	1	0	3	13	18	(1)	1	0	2	7	10
RBO	10	Gas Storage Inventory	0	0	0	0	0	0	0	0	0	0	0	0
RBO	11	Materials and Supplies	0	1	0	0	0	1	0	1	0	0	0	1
RBO	12	TOTAL WORKING CAPITAL	(1)	2	0	3	13	19	(0)	2	0	2	7	11
RBO	13	TOTAL ADDITIONS TO RATE BASE EXCL PURCHASED GAS	35	270	16	30	406	757	19	196	9	17	223	463
RBO	14	TOTAL ADDITIONS TO RATE BASE	35	270	16	30	406	757	19	196	9	17	223	463
RBO	15													
RBO	16	<b>LESS: DEDUCTIONS TO RATE BASE</b>												
RBO	17	Customer Deposits	0	0	0	0	151	151	0	0	0	0	83	83
RBO	18	Customer Advances for Construction	0	0	0	0	0	0	1	0	0	0	0	1
RBO	19	Deferred Income Taxes and Credits												
RBO	20	Plant	224	945	0	1	9	1,180	123	685	0	0	5	814
RBO	21	Common Plant	1	10	1	1	14	27	1	7	0	1	8	16
RBO	22	Pension Assets / (Liability)	0	0	0	0	0	0	0	0	0	0	0	0
RBO	23	ML Non-Conforming	0	0	0	0	0	0	0	0	0	0	0	0
RBO	24	Contributions in Aid of Construction (CIAC)	0	0	0	0	0	0	(23)	0	0	0	0	(23)
RBO	25	Total Deferred Income Taxes and Credits	226	955	1	2	23	1,207	100	692	1	1	13	807
RBO	26	<b>TOTAL DEDUCTIONS TO RATE BASE</b>	226	955	1	2	174	1,358	102	692	1	1	96	891
RBO	27													
RBO	28	TOTAL PURCHASED GAS RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0
RBO	29	TOTAL RATE BASE EXCLUDING PURCHASED GAS	1,593	5,729	17	32	281	7,653	896	3,928	10	17	155	5,006
RBO	30													
RBO	31	<b>TOTAL RATE BASE</b>	1,593	5,729	17	32	281	7,653	896	3,928	10	17	155	5,006
RBO	32													
RBO	50													

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	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
		SERVICES (n)	METERS (o)	CUSTINSTALL (p)	CUSTSERV (q)	CUSTACCT (r)	TOTAL (s)	SERVICES (t)	METERS (u)	CUSTINSTALL (v)	CUSTSERV (w)	CUSTACCT (x)	TOTAL (y)
RBC 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)	11	82	5	8	120	226	6	59	3	4	66	138
RBC 6	Pension	0	3	0	0	4	8	0	2	0	0	2	5
RBC 7	Other Expenses												
RBC 8	Other Expenses	25	197	4	80	209	516	14	143	2	44	115	318
RBC 9	BSC	0	0	0	0	0	0	0	0	0	0	0	0
RBC 10	Purchase of Receivables (POR)	0	0	0	0	0	0	0	0	0	0	0	0
RBC 11	TOTAL EXPENSES	36	282	9	89	334	750	20	204	5	49	183	461
RBC 12													
RBC 13	TOTAL EXPENSES PER DAY	0	1	0	0	1	2	0	1	0	0	1	1
RBC 14													
RBC 15	CWC REQUIREMENT (TOTAL EXPENSES x EXPENSE LAG)	1	10	0	3	12	26	1	7	0	2	6	16
RBC 16													
RBC 17	AVERAGE PREPAYMENTS	1	4	0	0	2	7	0	3	0	0	1	4
RBC 18	DISTRIBUTION ACCRUED TAXES	1	3	0	0	0	3	0	2	0	0	0	2
RBC 19	INTEREST PAYMENTS	(3)	(15)	(0)	(0)	(0)	(18)	(2)	(11)	(0)	(0)	(0)	(13)
RBC 20													
RBC 21													
RBC 22	NET CASH WORKING CAPITAL EXCL PUR GAS REQUIREMENT	(1)	1	0	3	13	18	(1)	1	0	2	7	10
RBC 23													
RBC 40	TOTAL NET CASH WORKING CAPITAL	(1)	1	0	3	13	18	(1)	1	0	2	7	10
RBC 15													
RBC 16	DISTRIBUTION ACCRUED TAXES												
RBC 17	Federal Income Tax	(4)	(12)	(0)	(0)	(1)	(17)	(6)	(26)	(0)	(0)	(1)	(33)
RBC 18	State Income Tax	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBC 19	PURTA Taxes	136	573	0	0	5	715	75	415	0	0	3	493
RBC 20	PA Capital Stock Tax	0	0	0	0	0	0	0	0	0	0	0	0
RBC 21	PA & Local Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0
RBC 22	PA Property tax	94	396	0	0	4	495	52	287	0	0	2	341
RBC 23	TOTAL ACCRUED TAXES	226	957	0	1	9	1,193	120	677	0	0	4	801
RBC 24	TOTAL ACCRUED TAXES PER DAY	1	3	0	0	0	3	0	2	0	0	0	2
RBC 25													
RBC 26	DISTRIBUTION AVERAGE PREPAYMENTS												
RBC 27	AGA Membership Dues	0	0	0	0	0	1	0	0	0	0	0	1
RBC 28	EAPA & NGA Membership Dues	0	0	0	0	0	0	0	0	0	0	0	0
RBC 29	PUC Assess - Gas	0	1	0	0	1	2	0	1	0	0	0	1
RBC 30	Cellent Gas Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0
RBC 31	Gas Software Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
RBC 32	Customer and Research	0	0	0	0	0	0	0	0	0	0	0	0
RBC 33	VEBA Adjustment	0	1	0	0	1	2	0	0	0	0	1	1
RBC 34	Facility Contracts	0	0	0	0	0	0	0	0	0	0	0	0
RBC 35	IT License & Maintenance	0	1	0	0	0	1	0	1	0	0	0	1
RBC 36	Fleet Activities	0	0	0	0	0	0	0	0	0	0	0	0
RBC 37	Prepaid Rent	0	0	0	0	0	0	0	0	0	0	0	0
RBC 38	Postage	0	0	0	0	0	0	0	0	0	0	0	0
RBC 39	TOTAL AVERAGE PREPAYMENTS	1	4	0	0	2	7	0	3	0	0	1	4
RBC 49													
RBC 50													

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
RBC	51	<b>OPERATING REVENUES</b>												
RBC	52													
RBC	53	<b>SALES REVENUES</b>												
RBC	54	Sales of Gas Revenues - Base	169	828	11	87	376	1,472	142	794	7	49	215	1,206
RBC	55	Sales Revenues - Purchased Gas-PGC	0	0	0	0	0	0	0	0	0	0	0	0
RBC	56	Sales Revenues - Balancing Service Charge-BSC	0	0	0	0	0	0	0	0	0	0	0	0
RBC	57	TOTAL SALES OF GAS	169	828	11	87	376	1,472	142	794	7	49	215	1,206
RBC	58													
RBC	59	<b>OTHER OPERATING REVENUES</b>												
RBC	60	487-Forfeited Discounts	0	2	0	0	1	4	0	2	0	0	1	3
RBC	61	489-Revenues from Transportation of Gas of Others	0	0	0	0	0	0	0	0	0	0	0	0
RBC	62	493-Rent from Gas Property	0	1	0	0	0	2	0	1	0	0	0	1
RBC	63	495-Other Gas Revenues	0	2	0	0	3	5	0	1	0	0	1	3
RBC	64	TOTAL OTHER OPERATING REV	1	5	0	0	4	10	1	4	0	0	2	7
RBC	65													
RBC	66	<b>TOTAL OPERATING REVENUES</b>	170	833	12	87	380	1,482	143	798	7	49	217	1,213
RBC	67													
RBC	100													



PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
E	1	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>												
E	2													
E	40	<b>DISTRIBUTION EXPENSES</b>												
E	41	Operation												
E	42	870-Operation Supervision and Engineering	0	1	0	0	0	1	0	0	0	0	0	1
E	43	874-Mains and Services Expenses	11	0	0	0	0	11	6	0	0	0	0	6
E	44	875-Measuring & Reg. Station Exp.-General	0	0	0	0	0	0	0	0	0	0	0	0
E	45	877-Measuring & Reg. Station Exp.-City Gate Sta.	0	0	0	0	0	0	0	0	0	0	0	0
E	46	878-Meter & House Regulator Expenses	0	136	0	0	0	136	0	99	0	0	0	99
E	47	879-Customer Installations Expenses	0	0	6	0	0	6	0	0	3	0	0	3
E	48	880-Other Expenses	10	44	0	0	0	54	6	32	0	0	0	37
E	49	Total Distribution Operation	21	181	6	0	0	208	12	131	3	0	0	146
E	50													
E	53	Maintenance												
E	54	887-Maintenance of Mains	0	0	0	0	0	0	0	0	0	0	0	0
E	55	889-Maint. of Measuring & Reg. Station Equip.-Gen	0	0	0	0	0	0	0	0	0	0	0	0
E	56	892-Maintenance of Services	5	0	0	0	0	5	3	0	0	0	0	3
E	57	893-Maint. of Meters & House Regulators	0	34	0	0	0	34	0	24	0	0	0	24
E	58	894-Maintenance of Other Equipment	0	2	0	0	0	3	0	2	0	0	0	2
E	59	Total Distribution Maintenance	6	36	0	0	0	42	3	26	0	0	0	29
E	60	<b>TOTAL DISTRIBUTION PLANT O&amp;M EXPENSES</b>	27	216	6	0	0	249	15	157	3	0	0	175
E	61	<b>TOTAL OPER &amp; MAINT EXP (PROD,TRAN,&amp; DIST)</b>	27	216	6	0	0	249	15	157	3	0	0	175
E	62													
E	63	<b>CUSTOMER ACCOUNTS EXPENSES</b>												
E	64	902-Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0
E	65	903-Customer Records and Collection Expense	0	0	0	0	247	247	0	0	0	0	136	136
E	66	904-Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0
E	67	904-Uncollectible Accounts - PPA	0	0	0	0	0	0	0	0	0	0	0	0
E	68	905-Miscellaneous CA	0	0	0	0	1	1	0	0	0	0	0	0
E	69	<b>TOTAL CUSTOMER ACCTS EXPENSE</b>	0	0	0	0	248	248	0	0	0	0	136	137
E	70													
E	71	<b>CUSTOMER SERVICE &amp; SALES EXPENSES</b>												
E	72	908-Customer Assistance	0	0	0	50	0	50	0	0	0	27	0	27
E	73	908-Customer Assistance - Direct Assignment	0	0	0	0	0	0	0	0	0	0	0	0
E	74	909-Advertisement	0	0	0	8	0	8	0	0	0	4	0	4
E	75	910-Miscellaneous CS	0	0	0	0	0	0	0	0	0	0	0	0
E	76	912-Demonstrating and Selling Expenses	0	0	0	19	0	19	0	0	0	11	0	11
E	77	916 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0
E	78	<b>TOTAL CUSTOMER SERVICE &amp; SALES EXP</b>	0	0	0	77	0	77	0	0	0	42	0	42
E	79													
E	80	<b>TOTAL OPER &amp; MAINT EXCL A&amp;G</b>	27	217	6	77	248	575	15	157	3	42	136	354
E	81													
E	82	<b>ADMINISTRATIVE &amp; GENERAL EXPENSE</b>												
E	83	920-Administrative Salaries	1	11	1	1	16	30	1	8	0	1	9	18
E	84	921-Office Supplies & Expense	0	3	0	0	4	8	0	2	0	0	2	5
E	85	923-Outside Service Employed	3	26	2	3	38	71	2	19	1	1	21	43
E	86	924-Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0
E	87	925-Injuries and Damages	0	0	0	0	1	1	0	0	0	0	0	1
E	88	926-Employee Pensions & Benefits	2	15	1	2	22	42	1	11	0	1	12	26
E	89	928-Regulatory Commission	1	4	0	0	1	6	0	3	0	0	1	4
E	90	929-Duplicate Charges-Credit	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
E	91	930.1-General Advertising	0	0	0	0	0	0	0	0	0	0	0	0
E	92	930.2-Miscellaneous General	0	1	0	0	2	3	0	1	0	0	1	2
E	93	932-Maintenance of General Plant	0	2	0	0	3	6	0	2	0	0	2	4
E	94	<b>TOTAL A&amp;G EXPENSE</b>	9	62	4	6	87	168	5	45	2	3	48	103
E	95													
E	96	<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSES</b>	36	279	9	83	335	743	20	202	5	46	184	457
E	97													
E	98	<b>TOTAL PURCHASED GAS O&amp;M EXPENSES</b>	0	0	0	0	0	0	0	0	0	0	0	0
E	99	<b>TOTAL O&amp;M EXPENSES EXCLUDING PURCHASED GAS</b>	36	279	9	83	335	743	20	202	5	46	184	457
E	100													

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	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
D	1	<b>DEPRECIATION / AMORTIZATION EXPENSE</b>												
D	2													
D	3	INTANGIBLE PLANT EXPENSE	8	34	0	0	0	42	4	24	0	0	0	29
D	4													
D	24	380-Services	46	0	0	0	0	46	25	0	0	0	0	25
D	25	381-Meters	0	115	0	0	0	115	0	92	0	0	0	92
D	26	Direct Assignment	0	8	0	0	0	8	0	0	0	0	0	0
D	27	Total Account 381	0	123	0	0	0	123	0	92	0	0	0	92
D	28	382-Meter Installations	0	103	0	0	0	103	0	82	0	0	0	82
D	29	Direct Assignment	0	15	0	0	0	15	0	0	0	0	0	0
D	30	Total Account 382	0	118	0	0	0	118	0	82	0	0	0	82
D	31	387-Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
D	32	388-Asset Retirement Costs for Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
D	33	TOTAL DISTRIBUTION PLANT EXPENSE	46	241	0	0	0	287	25	174	0	0	0	199
D	34													
D	35	GENERAL PLANT EXPENSE	0	4	0	0	5	10	0	3	0	0	3	6
D	36													
D	37	COMMON PLANT DEPRECIATION/AMORTIZATION	1	10	1	1	15	29	1	8	0	1	8	18
D	38													
D	39	NET MANUFACTURED GAS PLANT EXP	0	0	0	0	0	0	0	0	0	0	0	0
D	40	NET AMORTIZATION OF CUSTOMER PROGRAMS	0	0	0	0	0	0	0	0	0	0	0	0
D	41													
D	42	TOTAL DEPRECIATION / AMORTIZATION EXPENSE	56	288	1	1	21	367	31	209	0	1	11	252
D	50													
TO	1	<b>OTHER OPERATING EXPENSES</b>												
TO	2													
TO	3	<b>TAXES OTHER THAN INCOME TAXES</b>												
TO	4	<b>General Taxes</b>												
TO	5	PURTA Taxes	1	5	0	0	0	6	1	4	0	0	0	4
TO	6	Capital Stock	0	0	0	0	0	0	0	0	0	0	0	0
TO	7	Payroll Related	1	7	0	1	10	19	1	5	0	0	6	12
TO	8	Real Estate Tax	1	4	0	0	0	5	1	3	0	0	0	4
TO	9	PA and Local Use Tax	0	1	0	0	0	2	0	1	0	0	0	1
TO	10	Total General Taxes	3	18	0	1	11	33	2	13	0	0	6	21
TO	11													
TO	12													
TO	20													
TO	21	TOTAL TAXES OTHER THAN INCOME	3	18	0	1	11	33	2	13	0	0	6	21
TO	22													
TO	50													
TI	1	<b>DEVELOPMENT OF INCOME TAXES</b>												
TI	2													
TI	3	TOTAL OPERATING REVENUES EXCL PURCHASED GAS	170	833	12	87	380	1,482	143	798	7	49	217	1,213
TI	4	LESS:												
TI	5	OPER. & MAINT. EXP. EXCL PURCHASED GAS	36	279	9	83	335	743	20	202	5	46	184	457
TI	6	DEPRECIATION AND AMORTIZATION EXPENSE	56	288	1	1	21	367	31	209	0	1	11	252
TI	7	TAXES OTHER THAN INCOME TAXES	3	18	0	1	11	33	2	13	0	0	6	21
TI	8	NET OPERATING INCOME BEFORE TAXES	75	249	1	2	13	339	90	375	1	2	15	484
TI	9	LESS:												
TI	10	INTEREST EXPENSE (Rate Base * 1.83% Weighted Cost of Debt)	29	105	0	1	5	140	16	72	0	0	3	92
TI	11													

PECO Energy Company  
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SCH	LINE NO.	DESCRIPTION	TSF CUSTOMER RELATED COSTS					TSI CUSTOMER RELATED COSTS						
			SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL	SERVICES	METERS	CUSTINSTALL	CUSTSERV	CUSTACCT	TOTAL
		(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
TI	12	BASE TAXABLE DISTRIBUTION INCOME EXCL PURCHASED GAS	46	144	1	1	8	199	74	303	1	2	13	392
TI	13													
TI	14	FEDERAL & STATE TAX ADJUSTMENTS												
TI	15	Regulatory Asset Programs M-1 (Pension & Post Ret)	1	11	1	1	17	31	1	8	0	1	9	19
TI	16	Other Property Basis Adjustment (CIAC/ICM)	3	14	0	0	0	17	2	10	0	0	0	12
TI	17	Removal Costs/Software	2	10	0	0	0	13	1	8	0	0	0	9
TI	18	AFUDC Equity	2	9	0	0	0	11	1	6	0	0	0	7
TI	19	Permanent Adjustments	(0)	(2)	(0)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(2)
TI	20	Repair Deduction	92	387	0	0	4	483	50	281	0	0	2	333
TI	21	TOTAL FEDERAL & STATE TAX ADJUSTMENTS	101	430	1	1	20	553	55	311	0	1	11	379
TI	22													
TI	23	CALCULATION OF PA STATE INCOME TAXES												
TI	24	BASE TAXABLE INCOME	46	144	1	1	8	199	74	303	1	2	13	392
TI	25	LESS:												
TI	26	State Tax Depreciation (Over) Under Book	6	27	0	0	0	34	4	20	0	0	0	23
TI	27	Total Tax Adjustments	101	430	1	1	20	553	55	311	0	1	11	379
TI	28	PA STATE TAXABLE DISTRIBUTION INCOME	(62)	(313)	(0)	(0)	(13)	(388)	15	(28)	0	1	1	(10)
TI	29	PA STATE INCOME TAXES @ Tax Rate 9.99%	(6)	(31)	(0)	(0)	(1)	(39)	2	(3)	0	0	0	(1)
TI	30	PLUS: DEFERRED STATE INCOME TAXES												
TI	31	Net Operating Loss Utilization	6	31	0	0	1	39	(2)	3	(0)	(0)	(0)	1
TI	32	TOTAL STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0
TI	33	Deferred Taxes on Timing Differences - State	(1)	(3)	(0)	(0)	(0)	(4)	(0)	(2)	(0)	(0)	(0)	(3)
TI	34	Deferred Taxes on State NOL	6	25	0	0	0	31	3	18	0	0	0	22
TI	35	TOTAL STATE INCOME TAX EXPENSE	5	22	0	0	0	28	3	16	0	0	0	19
TI	36													
TI	37	CALCULATION OF FEDERAL INCOME TAXES												
TI	38	BASE TAXABLE INCOME	46	144	1	1	8	199	74	303	1	2	13	392
TI	39	LESS:												
TI	40	PA State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
TI	41	Federal Tax Depreciation (Over) Under Book	(4)	(17)	(0)	(0)	(0)	(21)	(2)	(12)	(0)	(0)	(0)	(15)
TI	42	Total Tax Adjustments	101	430	1	1	20	553	55	311	0	1	11	379
TI	43	FEDERAL TAXABLE DISTRIBUTION INCOME	(51)	(269)	(0)	(0)	(12)	(333)	21	4	0	1	1	27
TI	44	FEDERAL INCOME TAXES @ Tax Rate 21.00%	11	56	0	0	3	70	(4)	(1)	(0)	(0)	(0)	(6)
TI	50													
TI	51	DEVELOPMENT OF INCOME TAXES CONTINUED												
TI	52													
TI	53	FEDERAL INCOME TAXES @ Tax Rate 21.00%	11	56	0	0	3	70	(4)	(1)	(0)	(0)	(0)	(6)
TI	54	PLUS: DEFERRED FEDERAL INCOME TAXES												
TI	55	Deferred Taxes on Timing Differences - Federal	(2)	(10)	(0)	(0)	(0)	(12)	(1)	(7)	(0)	(0)	(0)	(8)
TI	56	Excess Deferred Amortization	2	7	0	0	0	9	1	5	0	0	0	6
TI	57	FIT Expense on Flow Through Adjustments	(0)	(1)	(0)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(1)
TI	58	LESS: OTHER FEDERAL TAX ADJUSTMENTS												
TI	59	Amortization of ITC - Gas Plant	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TI	60	TOTAL FEDERAL INCOME TAX EXPENSE	10	53	0	0	3	65	(5)	(4)	(0)	(0)	(0)	(9)
TI	61	TOTAL INCOME TAX EXPENSE EXCLUDING PURCHASED GAS	15	75	0	0	3	93	(2)	13	(0)	(0)	(0)	10
TI	62													
TI	78	TOTAL PA INCOME TAX EXPENSE	5	22	0	0	0	28	3	16	0	0	0	19
TI	79	TOTAL FEDERAL INCOME TAX EXPENSE	10	53	0	0	3	65	(5)	(4)	(0)	(0)	(0)	(9)
TI	80	TOTAL INCOME TAX EXPENSE	15	75	0	0	3	93	(2)	13	(0)	(0)	(0)	10
TI	81													
TI	82	TOTAL OTHER TAX EXPENSE	3	18	0	1	11	33	2	13	0	0	6	21
TI	83													
TI	84	TOTAL TAX EXPENSE	18	92	0	1	14	126	(0)	25	0	0	6	31
TI	85													
S	133	Total Composite Base Rate Sales Revenue Requirement	215	993	12	88	384	1,692	114	673	7	48	210	1,052
S	146	NUMBER OF CUSTOMER BILLS	5,053	5,053	5,053	5,053	5,053	5,053	2,772	2,772	2,772	2,772	2,772	2,772
S	148	\$/MONTH/CUSTOMER	\$ 42.51	\$ 196.47	\$ 2.36	\$ 17.40	\$ 76.05	\$ 334.80	\$ 41.19	\$ 242.65	\$ 2.34	\$ 17.36	\$ 75.80	\$ 379.36