



PECO Gas  
Class COS Study - 2008

Future Test Year Ended December 31, 2008 (\$000s)

DEVELOPMENT OF CUSTOMER CHARGES

OnSite Function	Total	Residential	Small Cl	Outdoor	LarGe	MtrVeh Firm	Mtr Veh Inter	~ Temperat ble	Trans urge	Firm	Trans	Inter	Cit~	Gate
20 Meters- Cost	186,525	105,072	67,612	0	39	54	247	30	3,646	4,189	5,598		38	
21 Meters- Acc Depr	(67,725)	(38,150)	(24,549)	0	(14)	(20)	(90)	(11)	(1,324)	(1,521)	(2,033)		(14)	
22 Meters- ADIT	~													
23	97,720	55,165	35,329	0	20	28	129	16	1,904	2,187	2,923		20	
24 Other Rate Base	25,471	20,650	4,261	0	3	3	10	1	155	166	220		1	
25 Total Rate Base	<u>123,190</u>	75,815	39,590	0	23	31	139	17	2,059	2,353	3,143		21	
Meters														
26 Return on Rate Base	8,668	4,893	3,134	0	2	3	11	1	169	194	259		2	
27 Tax gross-up	3,837	2,166	1,387	0	1	1	5	1	75	86	115		0	
28 Meters expense	3,575	2,014	1,296	0	1	1	5	1	70	80	107			
29 Maintenance of Meters	969	546	351	0	0	0	1	0	19	22	29		0	
30 Meters Depreciation exp	<u>4,802</u>	<u>2,705</u>	<u>1,741</u>	~	!	!	~	~	9-4	10-8	14-4			
31	21,851	12,324	7,909	0	5	6	29	3	426	490	655		4	
Balance of OnSite														
32 Return on Rate Base	2,259	1,832	378	0	0	0	1	0	14	15	20		0	
33 Tax gross-up	1,000	811	167	0	0	0	0	0	6	7	9		0	
34 Meter Reading	13,469	12,364	1,082	0	0	0	1	0	6	8	8		0	
35 Customer Records and Colle	10,664	9,528	1,099	0	1	1	1	0	17	7	10		0	
36 Operating & Maintenance	17,592	14,584	2,682	0	1	2	6	1	89	97	128		1	
37 Depreciation expense	<u>2,279</u>	<u>1,284</u>	<u>826</u>	~	~	~	~	~	4-5	5-1	6-8			
38	47,262	40,403	6,234	0	4	3	12	1	176	185	242		1	
39 <b>OnSite Customer Revenue Requirement</b>	<b><u>69,113</u></b>	52,727	14,143	0	8	10	41	5	602	675	897		5	
Checks=	<u>69,114</u>	69,113												
40 Total Customer Component	145,799	116,636	25,933	0	35	28	46	8	696	953	1,457		6	
41 Average Customers	484,828	443,022	40,953	1	2	8	36	1	251	297	255		2	
42 Average Customer-Months	5,817,931	5,316,259	491,432	12	24	96	432	12	3,016	3,564	3,060		24	
43 Average Monthly Cost	\$25.06	\$21.94	\$52.77	\$29.83	\$1,455	\$297	\$106	\$671	\$231	\$267	\$476		\$252	

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**Future Test Year Ended December 31, 2008 (\$000s)  
DEVELOPMENT OF CUSTOMER CHARGES**

	<b>Total</b>	<u>Residential</u>	Small	Outdoor La_Ar.g_~	Mtr Veh Fir_._~m	Mtr Veh Inter	In~ Trans ibt-e	Firm ur_g_e	<u>Trans Inter</u>	City_ Gate			
<b>Summary of Monthly Customer Costs</b>													
<b>Services</b>													
44	Return / Tax	6.06	5.53	11,70	11.70	11.75	5.66	5.53	1t.83	11.70	11.72	11.79	8.12
45	Depreciation	0.81	0.74	1,56	1.56	1.56	0.74	0.74	1.56	1.56	1.56	1.56	1.56
46	Operating expense	t~68	1,53	3,25	3.2~	3,2,._~5	1,53	1,5~3	3,25	3,2,._~5	3,25	3,2~5	3,25.
47		8.55	7.80	16,51	16.51	16.56	7,93	7.80	!6,64	16,52	16.53	16,60	12.93
<b>Meters</b>													
48	Return / Tax	2.15	1.33	9.20	0,00	108.36	37,73	38.19	166~31	80,78	78.52	122,22	73,73
49	Depreciation	0.78	0.48	3.35	0,00	39.47	13,75	13,92	60,64	29.45	28,63	44.57	3&79
50	Operating expense	0.83	0.5_t	3,5_~	0,00	41,71	14,53	14,7!	64.08	31,12	30.26	47,10	40.9~
51		&76	2,32	16,09	0,00	189,55	66,02	66483	291,03	141,35	137.41	213,89	153,50
<b>Other Rate Base (Return, Tax,=Depr)</b>													
52	Return 1 Tax	0.51	0.52	0,29	0.99	(69.19)	6.29	3.27	(9.71)	7.19	4.12	8.16	5.99
53	Depreciation	0.52	0.35	1	0.25	2t.95	12.63	7.1~2	35.6~4	t5.!1	15.25	25.90	20.~1
54		1.02	0.87	2.20	1.24	(47.24)	18.92	10.39	25.93	22.31	19.37	34.06	2&00
55	Uncollectible accounts	1.50	1.44	2.15	0.00	0.00	0o00	0.00	0.00	1.14	0.69	1,30	
56	Meter Reading	2,32	2.33	2.20	1.88	9.41	1.88	1.88	1.88	1.88	2.24	2.57	1.88
57	Customer Records and Colle{	1,83	1.79	2.24	2~64	43.91	6.06	1.62	12,15	5.60	2.03	3.24	0.72
58	Other Operating & Maint	6,08	5.39	11,37	7.55	1,243.16	195.86	17.93	322.97	42.01	89.05	204.57	57.33
<b>59</b>	<b>Total Customer-Classified Revenue Requirement</b>	<b>\$25,06</b>	<b>\$21.94</b>	<b>\$52.77</b>	<b>\$29.83</b>	<b>\$1,455 ~ \$29~7</b>	<b>\$106</b>	<b>\$67_t ,,</b>	<b>\$231 \$267</b>			<b>\$476</b>	<b>\$252</b>
60	Services	8.55	7.80	16.5!	16.51	16,56	7.93	7.80	!6.64	16.52	16.53	16.60	12.93
61	Meters	3.76	2.32	16.09	0.00	189.55	66.02	66.83	291.03	141.35	137.41	213.89	153.50
62	Meter Reading	2,32	2.33	2.20	1.88	9.41	1.88	1.88	1.88	1.88	2,24	2.57	t.88
63	Customer Records and Colle~	1,83	1.79	2.24	2.64	43.91	6.06	1.62	!2.15	5,60	2,03	3,24	0.72
<b>64</b>	<b>Basis for Customer Charge in Revenue Requirement</b>	<b>\$16.45</b>	<b>\$14.24</b>	<b>\$37.05</b>	<b>\$21.04</b>	<b>\$259</b>	<b>\$82</b>	<b>\$78</b>	<b>\$322</b>	<b>\$165</b>	<b>\$158</b>	<b>\$236</b>	<b>\$169</b>
65	Customer-months	5,817,931	5,316,259	49!,432	12	24	96	432	12	3,016	3,564	3,060	24