

**PECO Gas**  
**Class COS Study - 2008**  
**Future Test Year Ended December 31, 2008 (\$000s)**  
**Assignment of Allocator Used in Each Account**

<u>Account Description</u>	<u>Account</u>	<u>Total Dollars</u>	<u>Functional Allocator</u>	<u>SUPPLY Demand Allocator</u>	<u>STORAGE Demand Allocator</u>
<b>I. GAS PLANT IN SERVICE</b>					
<b>1 A. INTANGIBLE PLANT</b>					
2 Subtotal- INTANGIBLE PLANT	301 301-303	4,262 4,262	None	SUPPPT-D	STORPT-D
B. PRODUCTION PLANT					
<b>3 Boiler Equipment</b>					
4 L.P.G. Equipment	306 311	0	SUPP		
5 SNG Plant	320	14,314		Peak Sendout	
6 Subtotal - PRODUCTION PLANT	304-338	0 14,314	0		
C. STORAGE PLANT					
<b>7 Structures and Improvements</b>					
8 Gas Holders	361 362	16	STOR		Peak_Sendout
9 Purification Equipment	363	6,019	STOR		Peak_Sendout
10 Liquiflcation Equipment	364	7,194	STOR		Peak_Sendout
11 Other Equipment	368	21,340			Peak_Sendout
12 Subtotal- STORAGE PLANT	360-368	0 34,569	0		
13 D. TRANSMISSION PLANT	370-373	0			
E. DISTRIBUTION PLANT					
<b>14 Land and Land Rights</b>					
15 Structures and Improvements	374 375	2,949	DIST		
16 Mains	376	14,491	DIST		
17 Mains- Direct Assignment	376Direct	805,771	DIST		
18 Mains- Joint	376Joint	6,013	DIST		
19 Compressor Station Equipment	377	3,277		-	
20 Meas. & Reg. Star. Equip. - General	378	0	DIST		
21 Meas. & Reg. Star. Equip. - City Gate	379	12,670	DIST		
22 Meas. & Reg. Stat. Equip. - Direct	379Dir	31,940	DIST		
23 Services	380	5,355	DIST		
24 Meters	381	499,886	ONSITE		
25 Meters Install.	382	63,706	ONSITE		
26 Indust. Meas. & Reg. Station Equipment	385	122,819	DIST		
27 Other Equipment	387	3,500	DIST		
28 Subtotal- DISTRIBUTION PLANT	374-387	1,319 1,573,695	0		
F. GENERAL PLANT					

**PECO Gas  
Class COS Study - 2008  
Future Test Year Ended December 31, 2008 (\$000s)**

<u>Account Description</u>	<u>Account</u>	<u>Total Dollars</u>	<u>Classification Allocator</u>	<u>Demand Allocator</u>	<u>Commodity Allocator</u>	<u>Customer Allocator</u>	<u>ONSITE Customer Allocator</u>
<b>I. GAS PLANT IN SERVICE</b>							
<b>1 A. INTANGIBLE PLANT</b> <span style="float: right;">301</span>							
2 Subtotal- INTANGIBLE PLANT	301-303	4,262	D ISTPT	D ISTPT-D	DISTPT-E	D ISTPT-C	ONSITEPT-C
		4,262					
B. PRODUCTION PLANT							
<b>3 Boiler Equipment</b> <span style="float: right;">306</span>							
4 L.P.G. Equipment	311	0					
5 SNG Plant	320	14,314					
6 Subtotal- PRODUCTION PLANT	304-338	0					
		14,314					
C. STORAGE PLANT							
<b>7 Structures and Improvements</b> <span style="float: right;">361</span>							
8 Gas Holders	362	16					
9 Purification Equipment	363	6,019					
10 Liquification Equipment	364	7,194					
11 Other Equipment	368	21,340				-	
12 Subtotal - STORAGE PLANT	360-368	0				-	
		34,569					
13 D. TRANSMISSION PLANT	370-373						
E. DISTRIBUTION PLANT							
<b>14 Land and Land Rights</b> <span style="float: right;">374</span>							
15 Structures and Improvements	375	2,949	DEMAND	DISTPT-D			
16 Mains	376	14,491	DEMAND	DISTPT-D			
17 Mains- Direct Assignment	376Direct	805,771	MAiNS-LF	Excess Demand	Daily_Del_xDir		
18 Mains- Joint	376Joint	6,013	DEMAND	TSI Direct			
19 Compressor Station Equipment	377	3,277	DEMAND	Peaks NCP			
20 Meas. & Reg. Stat. Equip. - General	378	0					
21 Meas. & Reg. Stat. Equip. - City Gate	379	12,670	DEMAND	Peak_Sendout			
22 Meas. & Reg. Stat. Equip. - Direct	379Dir	31,940	DEMAND	Peak Sendout			
23 Services	380	5,355	DEMAND	TSI Direct			
24 Meters	381	499,886	CUST			Service Invest	
25 Meters Install.	382	63,706					Meter Invest
26 Indust. Meas. & Reg. Station Equipment	385	122,819					Meter Invest
27 Other Equipment	387	3,500	DEMAND	Peak Sendout			
28 Subtotal- DISTRIBUTION PLANT	374-387	1,319	DEMAND	DISTPT-D			
		1,573,695					
F. GENERAL PLANT							

**PECO Gas**  
**Class COS Study - 2008**  
**Future Test Year Ended December 31, 2008 (\$000s)**  
**Assignment of Allocator Used in Each Account**

Account Description	Account	Total Dollars	Functional Allocator	I SUPPLY Demand Allocator	STORAGE Demand Allocator
<b>29 Land and Land Rights</b>	389				
30 Structures and Improvements	390	0	LABOR	-	
31 Office Furniture and Equipment	391	5,939	LABOR	SUPPLABOR-D	STORLABOR-D
<b>32 Tools, Shop and Garage Equipment</b>	394	30	LABOR	-	STORLABOR-D
33 Power Operated Equipment	396	3,529	LABOR	SUPPLABOR-D	STORLABOR-D
34 Communication Equipment	397	1,935	LABOR	SUPPLABOR-D	STORLABOR-D
35 Miscellaneous Equipment	398	172	LABOR	SUPPLABOR-D	STORLABOR-D
36 Subtotal- GENERAL PLANT	389-399	61	0	-	STORLABOR-D
		11,666			
IUIAL UI ILII Y P'LAN I					
II. UI-I'~I'~I-L;IA I IUN i~I~I'~I'(VI=					
<b>38 Intangible Plant</b>	108				
39 Production Plant	108	4,055	SUPPPT	SUPPPT-D	STORPT-D
40 Local Storage Plant	108	11,461	STORPT	SUPPPT-D	
41 Transmission Plant	108	22,648			Peak_Sendout
42 Mains	108	0	DIST		
43 Mains- Direct Assignment	108	230,071	DIST		
44 Mains- Joint	108	1,339	DIST		
45 Services	108	791	DIST		
46 Meters	108	166,862	ONSITE		
47 Distr Other	108	67,725	DIST		
48 Distr Other- Direct	108	24,923	DIST		
49 General Plant	108	1,726	LABOR		
50 TOTAL - DEPRECIATION RESERVE	108	3,343	0	SUPPLABOR-D	STORLABOR-D
		530,889			
III. UI HI-I~ I~U~ I I- I~A~I I ~_M~5					
<b>51 Gas Storage Inventory</b>					
52 Materials & Supplies		127,069	PLANT	-	Storage
53 Accum Deferred Income Taxes		152	PLANT	SUPPPT-D	STORPT-D
54 Customer Deposits		(187,842)	DIST	SUPPPT-D	STORPT-D
55 Common Plant		(11,256)	LABOR		
56 Customer Advances for Construction		61,670	DIST	SUPPLABOR-D	STORLABOR-D
57 Total - OTHER RATE BASE ITEMS		(1,897)	0		
		(12,103)			
b~ IV. IUIAL RAIL- I:JASI- I-XCI. work=ng L;ap.					
<b>59 Working Capital</b>	131	1,091,459			
		12,845		SUPPPT-D	STORPT-D
<b>60 V. TOTAL RATE BASE</b>					

I. OPERATION & MAINTENANCE EXPENSE

**PECO Gas**  
**Class COS Study - 2008**  
**Future Test Year Ended December 31, 2008 (\$000s)**

Account Description	Account	Total Dollars	Classification Allocator	DISTRIBUTION			ONSITE Customer Allocator
				Demand Allocator	Commodity Allocator	Customer Allocator	
<b>29 Land and Land Rights</b>	389						
30 Structures and Improvements	390	0					
31 Office Furniture and Equipment	391	5,939	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
32 Tools, Shop and Garage Equipment	394	30	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
33 Power Operated Equipment	396	3,529	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
34 Communication Equipment	397	1,935	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-(~
35 Miscellaneous Equipment	398	172	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-(:
36 Subtotal - GENERAL PLANT	389-399	61	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
		11,666					
I U I /--L U T I L I T Y I--L-K I N I							
II. U I::P'I-(I'-U I A I I U N I-(1"--51"--V1"-							
<b>38 Intangible Plant</b>	108						
39 Production Plant	108	4,055	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
40 Local Storage Plant	108	11,461					
41 Transmission Plant	108	22,648					
42 Mains	108	0					
43 Mains- Direct Assignment	108	230,071	MAINS-LF	Excess Demand	Daily_Del_xDir		
44 Mains- Joint	108	1,339	DEMAND	TSI Direct			
45 Services	108	791	DEMAND	Peaks NCP			
46 Meters	108	166,862	CUST			Service Invest	
47 Distr Other	108	67,725					Meter Invest
48 Distr Other- Direct	108	24,923	DEMAND	DISTPT-DxMSM			
49 General Plant	108	1,726	DEMAND	TSI Direct			
50 TOTAL - DEPRECIATION RESERVE	108	3,343	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
		530,889					
III. U I H I-R I'U-- I I- I d A~I- I I I-M~							
<b>51 Gas Storage Inventory</b>							
52 Materials & Supplies		127,069					
53 Accum Deferred Income Taxes		152	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
54 Customer Deposits		(187,842)	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
55 Common Plant		(11,256)	CUST			Deposits	
56 Customer Advances for Construction		61,670	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-(~
57 Total - OTHER RATE BASE ITEMS		(1,897)	CUST			Advances	
		(12,103)					
b~ IV. I U I A L H A I P- I~A~St: t:ycl, vvorkIIng Gap.							
<b>59 Working Capital</b>	131	1,091,459					
		12,845	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
toU V. I U I A L I-(A I-- I~A31-							

I. OPERATION & MAINTENANCE EXPENSE

**PECO Gas**  
**Class COS Study - 2008**  
**Future Test Year Ended December 31, 2008 (\$000s)**  
**Assignment of Allocator Used in Each Account**

<u>Account Description</u>	<u>Account</u>	<u>Total Dollars</u>	<u>Functional Allocator</u>	<u>SupPLY Demand Allocator</u>	<u>STORAGE Demand Allocator</u>
<b>A. PRODUCTION EXPENSES</b>					
<b>1. Manufactured Gas Production</b>					
61 Operations Labor	701				
62 LNG Expense	717	0	SUPP	-	
63 Subtotal - O&M Accounts 701-716	710-716	102	0	Peak Sendout	
64 Maint, of Structure & Improvements	741	102			
65 Maint Production Equipment	743	68	SUPP	Peak_Sendout	
66 Subtotal - O&M Accounts 717-742	717-742	170	0	Peak_Sendout	
67 Subtotal - Manufactured Gas Production	710-742	238			
		339			
<b>68 2. Other Gas Supply Expenses</b>					
69 Natural Gas City Gate Purchases	804	0			
70 Other Natural Gas Purchases	805	0			
71 Natural Gas Oper Expenses	807	0	DIST		
72 Natural Gas W/D from Storage	808	1,831			
73 Gas Used for Other Util Operations	812	0			
74 LNG Operating Expenses	813	0			
75 Subtotal- PRODUCTION EXPENSES	710-813	0			
		2,171			
<b>B. NATURAL GAS STORAGE EXPENSES</b>					
<b>76 LNG Operating Exp Admin</b>					
77 Training	841	228	STOR		Peak Sendout
78 Subtotal - O&M Accounts 840-841	840-841	717	0		Peak Sendout
79 Maintenance Exp-Admin	843	945			
80 Operating Exp- Admin	850	3,403			Peak Sendout
81 Subtotal - Maint. Accounts 843.1-850	843.1-850	0			
82 Subtotal- NATURAL GAS STORAGE	840-850	3,403			
		4,348			
<b>83 C. TRANSMISSION EXPENSES</b>					
	856-863				
<b>D. DISTRIBUTION EXPENSES</b>					

**PECO Gas**  
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Account Description	Account	Total Dollars	Classification Allocator	DISTRIBUTION			ONSITE
				Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
<b>A. PRODUCTION EXPENSES</b>							
<b>1. Manufactured Gas Production</b>							
61 Operations Labor	701						
62 LNG Expense	717	0					
63 Subtotal - O&M Accounts 701-716	710-716	102					
64 Maint, of Structure & Improvements	741	102					
65 Maint Production Equipment	743	68					
66 Subtotal - O&M Accounts 717-742	717-742	170					
67 Subtotal - Manufactured Gas Production	710-742	238					
		339					
<b>2. Other Gas Supply Expenses</b>							
69 Natural Gas City Gate Purchases	804	0					
70 Other Natural Gas Purchases	805	0					
71 Natural Gas Oper Expenses	807	0					
72 Natural Gas W/D from Storage	808	1,831	COMMODITY		Gas Deliveries		
73 Gas Used for Other Util Operations	812	0					
74 LNG Operating Expenses	813	0					
75 Subtotal- PRODUCTION EXPENSES	710-813	0					
		2,171					
<b>B. NATURAL GAS STORAGE EXPENSES</b>							
<b>76 LNG Operating Exp Admin</b>							
77 Training	841	228					
78 Subtotal - O&M Accounts 840-841	840-841	717					
79 Maintenance Exp- Admin	843	945					
80 Operating Exp- Admin	850	3,403					
81 Subtotal- Maint. Accounts 843.1-850	843.1-850	0					
82 Subtotal - NATURAL GAS STORAGE	840-850	3,403					
		4,348					
<b>83 C. TRANSMISSION EXPENSES</b>							
	856-863						
<b>D. DISTRIBUTION EXPENSES</b>							

**PECO Gas**  
**Class COS Study - 2008**  
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**Assignment of Allocator Used in Each Account**

<u>Account Description</u>	<u>Account</u>	<u>Total Dollars</u>	<u>Functional Allocator</u>	<u>SUPPLY Demand Allocator</u>	<u>STORAGE Demand Allocator</u>
<b>84 Operation Supv &amp; Engineering</b>	870				
85 Mains and Services Expenses	874	68	MAIN-SERVICE		
86 Natural Gas Oper Exp	875	7,816	DIST	-	-
87 Meas & Reg Exp- City Gate Stations	877	1,062	DIST	-	-
88 Meter & House Regulator Expenses	878	3	ONSITE	-	-
89 Customer Install- Gas Business Costs	879	3,575	ONSITE	-	-
90 Other expenses	880	3,589	DISTPT	-	-
91 Maint. Supervision & Engineering	885	4,152	DIST	-	-
92 Maint. of Mains	887	11	DIST	-	-
93 Maint. of Meas. & Reg. Station Exp.-Gen.	889	12,462	DIST	-	-
94 Maint. of Services	892	724	DIST	-	-
95 Maint. of Meters & House Regulators	893	1,741	ONSITE	-	-
96 Maintenance of Other Equipment	894	969	DISTPT	-	-
97 Subtotal- DISTRIBUTION EXPENSES	870-893	1,082	0	-	-
98 Total- OPERATION & MAINTENANCE EXP.		37,253			
		43,772			
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>					
99 <b>Customer Service - Administrative</b>	901				
100 Meter Reading Expenses	902	0	ONSITE	-	-
101 Customer Records & Collection Expense	903	2,560	ONSITE	-	-
102 Uncollectible Accounts	904	10,664	DIST	-	-
103 Uncollectible Accounts- PPA	904PPA	8,729	DIST	-	-
104 Miscellaneous Customer Accounts Exp.	905	2,234	ONSITE	-	-
105 Discounts/Adjustments		10,909		-	-
106 Total - CUSTOMER ACCOUNTS EXPENSES		0		-	-
		35,095			
<b>III. CUSTOMER SERVICE &amp; INFORM. EXP.</b>					
107 <b>Customer Assistance Expenses</b>					
108 Inform, & Instructional Advertising Exp.	909	1,618	DIST	-	-
109 Misc. Customer Service & Inform, Exp,	910	363	DIST	-	-
110 Demonstrating and Selling Expenses	912	39	DIST	-	-
111 Miscellaneous Sales Expenses	916	838	DIST	-	-
112 Total - CUSTOMER SERV. & INFORM, EXP,		196	0	-	-
		3,054			
113 Total CUST. ACCT., SERV. & SALES EXP.		38,149			
<b>IV. ADMINISTRATIVE &amp; GENERAL EXP.</b>					

**PECO Gas**  
**Class COS Study - 2008**  
**Future Test Year Ended December 31, 2008 (\$000s)**

Account Description	Account	Total Dollars	Classification Allocator	DISTRIBUTION			ONSITE
				Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
<b>84 Operation Supv &amp; Engineering</b>	870						
85 Mains and Services Expenses	874	68	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	
86 Natural Gas Oper Exp	875	7,816	MAIN&SERVICE	DISTMAIN-D	DISTMAIN-E	STMAIN-SERVICE	
87 Meas & Reg Exp- City Gate Stations	877	1,062	COMMODITY		Gas Deliveries		
88 Meter & House Regulator Expenses	878	3	DEMAND	Peak Sendout			
89 Customer Install- Gas Business Costs	879	3,575					Meter_Invest
90 Other expenses	880	3,589					Cust Avg
91 Maint. Supervision & Engineering	885	4,152	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
92 Maint. of Mains	887	11	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	
93 Maint. of Meas. & Reg. Station Exp.-Gen.	889	12,462	MAINS-Dist	DISTMAIN-D	DISTMAIN-E		
94 Maint. of Services	892	724	DEMAND	Peak_Sendout			
95 Maint. of Meters & House Regulators	893	1,741	CUST			Service Invest	
96 Maintenance of Other Equipment	894	969					ONSITE-MR~C
97 Subtotal- DISTRIBUTION EXPENSES	870-893	1,082	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
98 Total - OPERATION & MAINTENANCE EXP.		37,253					
		43,772					
<b>II. CUSTOMER ACCOUNTS EXPENSES</b>							
99 <b>Customer Service - Administrative</b>	901						
100 Meter Reading Expenses	902	0					
101 Customer Records & Collection Expense	903	2,560					Cust_Avg
102 Uncollectible Accounts	904	10,664			-		Account903
103 Uncollectible Accounts- PPA	904PPA	8,729	CUST		-	WriteOff-Dol	
104 Miscellaneous Customer Accounts Exp.	905	2,234	CUST		-	PPA_WriteOff	
105 Discounts/Adjustments		10,909			-		Account905
106 Total - CUSTOMER ACCOUNTS EXPENSES		0			-		
		35,095					
<b>III. CUSTOMER SERVICE &amp; INFORM. EXP.</b>							
107 <b>Customer Assistance Expenses</b>							
108 Inform. & Instructional Advertising Exp.	909	1,618	CUST			Account908-916	
109 Misc. Customer Service & Inform. Exp.	910	363	CUST			Account908-916	
110 Demonstrating and Selling Expenses	912	39	CUST			Account908-916	
111 Miscellaneous Sales Expenses	916	838	CUST			Account908-916	
112 Total - CUSTOMER SERV. & INFORM. EXP.		196	CUST			Account908-916	
		3,054					
113 Total CUST. ACCT., SERV. & SALES EXP.							
		38,149					
<b>IV. ADMINISTRATIVE &amp; GENERAL EXP.</b>							

PECO Gas  
Class COS Study - 2008  
Future Test Year Ended December 31, 2008 (\$000s)  
Assignment of Allocator Used in Each Account

Account Description	Account	Total Dollars	Functional Allocator	SUPPLY STORAGE	
				Demand Allocator	Demand Allocator
A. Labor-Related:					
114 Administrative & General Salaries	920				
115 Office Supplies & Expenses	921	9,187	LABOR	SUPPLABOR-D	STORLABOR-C
116 Administrative Expenses Transferred	922	431	LABOR	SUPPLABOR-D	STORLABOR-D
117 Outside Services Employed	923	(1,594)	LABOR	SUPPLABOR-D	STORLABOR-D
118 Injuries & Damages	925	12,810	LABOR	SUPPLABOR-D	STORLABOR-D
119 Employee Pensions and Benefits	926	1,505	LABOR	SUPPLABOR-D	STORLABOR-D
120 Subtotal - O&M Accounts 920-923, 926		11,793	0	SUPPLABOR-D	STORLABOR-D
		34,131			
~. u[ner-Re~a[e]:					
121 Property Insurance	924				
122 Regulatory Commission Expenses	928	90	DIST	SUPPPT-D	STORPT-D
123 Duplicate Charges- Gas Used by Utility	929	3,251	DIST		
124 General Advertising Expenses	930	(638)	DIST		
125 Misc. Gen'l Expenses	930	295	DIST		
126 Rents	931	993	DIST		
127 Subtotal - O&M Accounts 928-931		942	0		
126 Total - AUMINI- I RA I IVt- & (51-NI-KAL I-,~1~		39,065			
129 Total - U I/AL UP'PI"- I-)~1- I-xCI Uepr, Iax, ~as ~upply		118,816			
<b>130 Intangible Plant</b>					
131 Production Plant		268	SUPP	SUPPPT-D	STORPT-D
132 Local Storage Plant		105	STOR	SUPPPT-D	
133 Transmission Plant		495			Peak Sendout
134 Mains		0	DIST		
135 Mains- Direct		11,662	DIST		
136 Mains- Joint		83	DIST		
137 Services		41	DIST		
138 Meters		9,784	ONSITE		
139 Distr Other		4,802	DIST		
140 Distr Other- Direct		1,342	DIST		
141 General Plant		119	LABOR		
142 Common Plant Depreciation		403	LABOR	SUPPLABOR-D	STORLABOR-D
143 Normalized MGP Expenditures		6,028	DIST	SUPPLABOR-D	STORLABOR-D
144 Total - DEPRECIATION EXPENSE	403	5,551	0		
		40,683			
		0			

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Account Description	Account	Total Dollars	Classification Allocator	DISTRIBUTION			ONSITE
				Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
A. Labor-Related:							
114 Administrative & General Salaries	920						
115 Office Supplies & Expenses	921	9,187	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	~)NSITELABOR-C
116 Administrative Expenses Transferred	922	431	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
117 Outside Services Employed	923	(1,594)	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
118 Injuries & Damages	925	12,810	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	~NSITELABOR-C
119 Employee Pensions and Benefits	926	1,505	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	:3NSITELABOR-C
120 Subtotal - O&M Accounts 920-923, 926		11,793	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	:3NSITELABOR-C
		34,131					
~. utner-t-e~atea:							
121 Property Insurance	924						
122 Regulatory Commission Expenses	928	90	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
123 Duplicate Charges- Gas Used by Utility	929	3,251	CUST			RATEBASE	
124 General Advertising Expenses	930	(638)	CUST			O&M_xGas	
125 Misc. Gen'l Expenses	930	295	CUST			RATEBASE	
126 Rents	931	993	CUST			RATEBASE	
127 Subtotal - O&M Accounts 928-931		942	CUST			Total_Labor	
1 ;~   Oral - AUMINI~5   I~A   IVI- & I51-NI~---L I~1~		39,065					
1Z~   U   AL UP'~_I~ ~_)~1".' I-XCI uepr, lax, (5as ~upply		118,816					
<b>130 Intangible Plant</b>							
131 Production Plant		268	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
132 Local Storage Plant		105					
133 Transmission Plant		495					
134 Mains		0					
135 Mains- Direct		11,662	MAINS-LF	Excess Demand	Daily_Del xDir		
136 Mains- Joint		83	DEMAND	TSI_Direct			
137 Services		41	DEMAND	Peaks NCP			
138 Meters		9,784	CUST			Service_Invest	
139 Distr Other		4,802					Meter Invest
140 Distr Other- Direct		1,342	DEMAND	DISTPT-DxMSM			
141 General Plant		119	DEMAND	TSI_Direct			
142 Common Plant Depreciation		403	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITEPT-C
143 Normalized MGP Expenditures		6,028	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITEPT-C
144 Total- DEPRECIATION EXPENSE	403	5,551	DEMAND	Gas_Sales_Firm	-		
		40,683					
		0					

PECO Gas  
Class COS Study - 2008  
Future Test Year Ended December 31, 2008 (\$000s)  
Assignment of Allocator Used in Each Account

Account Description	Account	Total Dollars	Functional Allocator	SUPPLY Demand Allocator	STORAGE Demand Allocator
<b>A. General Taxes</b>		0			
145 <b>PURTA</b>		0	PLANT	-	
146 Capital stock		1,380	RATEBASE	SUPPPT-D	STORPT-D
147 Payroll related		739	LABOR	RATEBASE	RATEBASE
148 Real estate		3,019	PLANT	SUPPLABOR-D	STORLABOR-D
149 Miscellaneous		930	PLANT	SUPPPT-D	STORPT-D
150 Subtotal- Taxes Other Than Income Taxes	408	330	0	SUPPPT-D	STORPT-D
		6,398			
B. Franchise and Revenue Taxes		0			
151 <b>Gross Receipts Tax</b>		0			
152 Subtotal- Franchise and Gross Receipts Tax		0			
		0			
C. Income Tax Expense		0			
153 <b>State Income Tax expense</b>		0	Pre-Tax		
154 Federal Income Tax expense		(1,345)	Pre-Tax	PreTax-Supp-D	PreTax-Stor-D
155 Subtotal- Income tax expense		4,445	0	PreTax-Supp-D	PreTax-Stor-D
156 Total- TAX EXPENSE		3,101			
		9,499			
157 TOTAL EXPENSES					
V. REVENUES at Present Rates					
<b>158 Distribution Revenue</b>	480-483				
159 PGC Revenue	480-483PGC	210,030		Dist Rev	Dist Rev
160 Company Portion- Off System Margin	480-4831nt	0			
161 Finance Chges- Unpaid Gas Accts	487	0	DIST		
162 Misc Service Discounts	488	2,817			
163 Transport Gas for Others	489	0			
164 Revenue Adjustments	495	0	DIST		
165 Subtotal Gas Revenues, net		(504)	0		
		212,342			
166 Total Revenue		212,342			
167 Total Expenses		171,168			
168 NET INCOME at Present Rates		41,174			

SUMMARY

PECO Gas  
**Class COS Study - 2008**  
**Future Test Year Ended December 31, 2008 (\$000s)**

<u>Account Description</u>	<u>Account</u>	<u>Total Dollars</u>	<u>Classification Allocator</u>	<u>Demand Allocator</u>	<u>Commodity Allocator</u>	<u>Customer Allocator</u>	<u>ONSITE Customer Allocator</u>
<b>A. General Taxes</b>							
145 PURTA		0					
146 Capital stock		1,380	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
147 Payroll related		739	DISTPT	RATEBASE	RATEBASE	RATEBASE	RATEBASE
148 Real estate		3,019	DISTLABOR	DISTLABOR-D	DISTLABOR-E	DISTLABOR-C	ONSITELABOR-C
149 Miscellaneous		930	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
150 Subtotal- Taxes Other Than Income Taxes	408	330	DISTPT	DISTPT-D	DISTPT-E	DISTPT-C	ONSITEPT-C
		6,398					
<b>B. Franchise and Revenue Taxes</b>							
151 Gross Receipts Tax		0					
152 Subtotal- Franchise and Gross Receipts Tax		0					
		0					
<b>C. Income Tax Expense</b>							
153 State Income Tax expense		0					
154 Federal Income Tax expense		(1,345)	PreTax-DIST	PreTax-Dist-D	PreTax-Dist-E	PreTax-Dist-C	PreTax-OnSi-C
155 Subtotal- Income tax expense		4,445	PreTax-DIST	PreTax-Dist-D	PreTax-Dist-E	PreTax-Dist-C	PreTax-OnSi-C
156 Total- TAX EXPENSE		3,101					
		9,499					
157 TOTAL EXPENSES							
<b>V. REVENUES at Present Rates</b>							
<b>158 Distribution Revenue</b>	480-483						
159 PGC Revenue	480-483PGC	210,030	RevReq_PF-Dist	Dist_Rev	Dist_Rev	Dist_Rev	Dist Rev
160 Company Portion- Off System Margin	480-4831nt	0					
161 Finance Chges- Unpaid Gas Accts	487	0					
162 Misc Service Discounts	488	2,817	CUST			Late_Payments	
163 Transport Gas for Others	489	0					
164 Revenue Adjustments	495	0					
165 Subtotal Gas Revenues, net		(504)	CUST			Dist Rev	
		212,342					
166 Total Revenue		212,342					
167 Total Expenses		171,168					
168 NET INCOME at Present Rates		41,174					

SUMMARY