

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

Account	Account	Account	<u>Labor</u>	<u>Labor %</u>	<u>SUPPLY STORAGE</u>	<u>DISTRIBUTION</u>	<u>ONSITE</u>
<b>LABOR SUBREPORT: FUNCTIONALIZATION PHASE</b>							
<b>1. PRODUCTION:</b>							
1 Operations Labor	701		0	0%	0	0	0
2 LNG Expense	717		58	57%	58	0	0
3 Maint. of Structure & Improvements	741		39	57%	39	0	0
4 Maint Production Equipment	743		97	57%	97	0	0
5 Natural Gas Oper Expenses	807		1,550	85%	0	0	1,550
6 LNG Operating Expenses	813		0	0%	0	0	0
7 Sub Production			<u>1,743</u>		193	0	1,550
<b>2. STORAGE:</b>							
8 Subtotal - O&M Accounts 840-841	840-841		502	53%	0	502	0
9 Subtotal - Maint. Accounts 843.1-850	843,850		1,613	47%	0	1,613	0
10 Sub Storage			2,115		0	2,115	0
<b>3. TRANSMISSION:</b>							
11 Sub Transmission							
<b>4. DISTRIBUTION:</b>							
12 Operation Supv & Engineering	870		0	0%	0	0	0
13 Mains and Services Expenses	874		3,389	43%	0	0	3,389
14 Natural Gas Oper Exp	875		704	66%	0	0	704
15 Meas & Reg Exp- City Gate Stations	877		0	0%	0	0	0
16 Meter & House Regulator Expenses	878		1,222	34%	0	0	0
17 Customer Install- Gas Business Costs	879		2,536	71%	0	0	0
18 Other Operation Expenses	880		905	22%	0	0	797
19 Maint. Supervision & Engineering	885		0	0%	0	0	0
20 Maint. of Mains	887		6,473	52%	0	0	6,473
21 Maint. of Meas. & Reg. Station Exp.-Gen.	889		331	46%	0	0	331
22 Maint. of Services	892		604	35%	0	0	604
23 Maint. of Meters & House Regulators	893		683	70%	0	0	0
24 Maintenance of Other Equipment	894		51	5%	0	0	45
25 Sub Distribution			<u>16,898</u>	47%	<u>0</u>	<u>0</u>	<u>12,344</u>
							<u>4,555</u>

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

FUNCTIONALIZATION

Account	Account	Account						
<b>LABOR SUBREPORT: FUNCTIONALIZATION PHASE (continued)</b>								
<b>5. OnSite:</b>								
26 Customer Records & Collection Expense	903	4,190	39%	0	0	0	4,190	
27 Miscellaneous Customer Accounts Exp.	905	242	2%	0	0	0	242	
28 Customer Assistance Expenses	908	190	12%	0	0	190	0	
29 Demonstrating and Selling Expenses	912	213	25%	0	0	213	0	
30 Miscellaneous Sales Expenses	916	118	60%	0	0	118	0	
31 Administrative & General Salaries	920	7,517	82%	56	618	4,215	2,628	
32 Outside Services Employed	923	0	0%	0	0	0	0	
33 Injuries & Damages	925	238	16%	2	20	133	83	
34 Employee Pensions and Benefits	926	0	0%	0	0	0	0	
35 Regulatory Commission Expenses	928	0	0%	0	0	0	0	
36 Misc. Gen'l Expenses	930.2	0	0%	0	0	0	0	
37 Sub OnSite		<u>12,707</u>		<u>58</u>	<u>638</u>	<u>4,868</u>	<u>7,142</u>	
<b>38 6. TOTAL:</b>		<u>33,463</u>		<u>251</u>	<u>2,753</u>	<u>18,762</u>	<u>11,697</u>	