

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

Class Allocation Allocators						
Allocator	Total	Residential	Small CI	Outdoor	Large	Mtr Veh Firm
1 TSI_Direct	EXT					
2 TSI_Direct%	1	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Direct assignment to TSI</i>						
3 Gas Deliveries	EXT	39,459,520	19,482,490	1,081	97,140	36,263
4 Gas Deliveries%	86,343,271	45.70%	22.56%	0.00%	0.11%	0.04%
<i>From Exhibit HSG-6B</i>						
5 Gas_Deliveries_Firm	EXT	39,459,520	19,482,490	1,081	97,140	36,263
6 Gas_Deliveries_Firm%	63,429,574	62.21%	30.72%	0.00%	0.15%	0.06%
<i>From Exhibit HSG-6A (derived from Exhibit HSG-6B)</i>						
7 Gas Sales Firm	EXT	39,459,520	19,482,490	1,081	97,140	36,263
8 Gas Sales_Firm%	59,076,494	66.79%	32.98%	0.00%	0.16%	0.06%
<i>From Exhibit HSG-6A (derived from Exhibit HSG-6B)</i>						
9 Daily_Del_xDir	EXT	108,108	53,377	3	266	99
10 Daily_Del_xDir%	204,720	52.81%	26.07%	0.00%	0.13%	0.05%
<i>From Exhibit HSG-6D</i>						
11 Excess Demand	EXT	394,892	194,623	0	734	0
12 Excess_Demand%	617,439	63.96%	31.52%	0.00%	0.12%	0.00%
<i>From Exhibit HSG-6D</i>						
13 Peak_Sendout	EXT	503,000	248,000	0	1,000	0
14 Peak_Sendout%	752,000	66.89%	32.98%	0.00%	0.13%	0.00%
<i>From Exhibit HSG-6D</i>						
15 Peak_Mains	EXT	503,000	248,000	0	1,000	0
16 Peak_Mains%	791,116	63.58%	31.35%	0.00%	0.13%	0.00%
<i>From Exhibit HSG-6D</i>						
17 Peaks_NCP	EXT	503,000	248,000	3	1,000	99
18 Peaks_NCP%	822,158	61.18%	30.16%	0.00%	0.12%	0.01%
<i>From Exhibit HSG-6D</i>						
19 Winter FirmSales	EXT	6,111,776	2,833,906	102	7,314	3,412
20 Winter FirmSales%	8,956,510	68.24%	31.64%	0.00%	0.08%	0.04%
<i>From Exhibit HSG-6E</i>						
21 Storage	EXT	64.27%	27.55%	0.00%	0.00%	0.01%
22 Storage%	100.00%	64.27%	27.55%	0.00%	0.00%	0.01%
<i>From Exhibit HSG-6E</i>						
23 Meter Invest	EXT	102,232,768	65,785,727	0	37,837	52,735
24 Meter_Invest%	181,485,612	56.33%	36.25%	0.00%	0.02%	0.03%
<i>From Exhibit HSG-6G</i>						

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Class Allocation Allocators

Allocator	<u>Total</u>	<u>Mtr Veh Inter</u>	<u>Interruptible</u>	<u>Temperature</u>	<u>Trans Firm</u>	<u>Trans Inter</u>	<u>City Gate</u>
1							
2							
3 Gas Deliveries	EXT	977	134,249	902,490	4,353,080	21,864,305	11,676
4 Gas Deliveries%	86,343,271	0.00%	0.16%	1.05%	5.04%	25.32%	0.01%
<i>From Exhibit HSG-6B</i>							
5							
6							
7 Gas Sales Firm	EXT	0	0	0	0	0	0
8 Gas_Sales_Firm%	59,076,494	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9							
10							
11 Excess Demand	EXT	0	0	0	27,190	0	0
12 Excess Demand%	617,439	0.00%	0.00%	0.00%	4.40%	0.00%	0.00%
<i>From Exhibit HSG-6D</i>							
13							
14							
15 Peak Mains	EXT	0	0	0	39,116	0	0
16 Peak Mains%	791,116	0.00%	0.00%	0.00%	4.94%	0.00%	0.00%
<i>From Exhibit HSG-6D</i>							
17							
18							
19 Winter FirmSales	EXT	0	0	0	0	0	0
20 Winter FirmSales%	8,956,510	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6E</i>							
21							
22							
23 Meter Invest	EXT	240,237	29,061	3,547,648	4,075,550	5,446,867	37,180
24 Meter Invest%	181,485,612	0.13%	0.02%	1.95%	2.25%	3.00%	0.02%
<i>From Exhibit HSG-6G</i>							

Class Allocation Allocators

Allocator		Total	Residential	Outdoor	Large	Mtr Veh Firm	
25	Service Invest	EXT	852,816,548	166,923,069	4,076	8,152	15,400
26	Service Invest%	1,023,123,160	83.35%	16.32%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6H</i>							
27	Cust Avg	EXT	44,002	40,953	1	2	8
28	Cust Avg%	484,828	91.38%	8.45%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6C</i>							
29	Cust_xL	EXT	443,022	40,953	1	0	8
30	Cust_xL%	484,271	91.48%	8.46%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6A (derived from Exhibit HSG-6C)</i>							
31	Cust Res	EXT	443,022	0	0	0	0
32	Cust Res%	443,022	100.00%	0.00%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6A (derived from Exhibit HSG-6C)</i>							
33	Cust Comm	EXT	0	40,953	1	0	8
34	Cust Comm%	41,250	0.00%	99.28%	0.00%	0.00%	0.02%
<i>From Exhibit HSG-6A (derived from Exhibit HSG-6C)</i>							
35	Dist Rev	EXT	133,611,596	58,890,276	839	157,231	30,267
36	Dist Rev%	210,029,902	63.62%	28.04%	0.00%	0.07%	0.01%
<i>From Exhibit PTP-1</i>							
37	Alt Neg Rev	EXT	0	0	0	0	0
38	Alt Neg Rev%	5,589,082	0.00%	0.00%	0.00%	0.00%	0.00%
<i>From Exhibit PTP-1</i>							
39	CustChg_Rev	EXT	38,277,065	8,137,451	839	9,864	4,839
40	CustChg_Rev%	49,565,882	77.22%	16.42%	0.00%	0.02%	0.01%
<i>From Exhibit PTP-1</i>							
41	Adjustments	EXT	9,842,000	0	0	0	0
42	Adjustments%	9,842,000	100.00%	0.00%	0.00%	0.00%	0.00%
<i>From Exhibit PTP-1</i>							
43	Gas Rev	EXT	437,655,906	215,906,248	11,917	1,072,594	400,116
44	Gas Rev%	665,042,182	65.81%	32.47%	0.00%	0.16%	0.06%
<i>From Exhibit PTP-1</i>							
45	Call Center	EXT	132,474	2,322	0	0	0
46	Call Center%	134,796	98.28%	1.72%	0.00%	0.00%	0.00%
<i>Special Study</i>							

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Class Allocation Allocators								
	Allocator	Total	Mtr Veh Inter	Interruptible	Temperature	Trans Firm	Trans Inter	City Gate
25	Service Invest	EXT	69,300	4,076	1,024,435	1,210,572	1,039,380	8,152
26	Service Invest%	1,023,123,160	0.01%	0.00%	0.10%	0.12%	0.10%	0.00%
	<i>From Exhibit HSG-6H</i>							
27	Cust_Avg	EXT	36	1	251	297	255	2
28	Cust_Avg%	484,828	0.01%	0.00%	0.05%	0.06%	0.05%	0.00%
	<i>From Exhibit HSG-6C</i>							
29	Cust_xL	EXT	36	0	251	0	0	0
30	Cust_xL%	484,271	0.01%	0.00%	0.05%	0.00%	0.00%	0.00%
	<i>From Exhibit HSG-6A (derived from Exhibit HSG-6C)</i>							
31	Cust Res	EXT	0	0	0	0	0	0
32	Cust_Res%	443,022	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>From Exhibit HSG-6A (derived from Exhibit HSG-6C)</i>							
33	Cust_Comm	EXT	36	1	251	0	0	0
34	Cust_Comm%	41,250	0.09%	0.00%	0.61%	0.00%	0.00%	0.00%
	<i>From Exhibit HSG-6A (derived from Exhibit HSG-6C)</i>							
35	Dist_Rev	EXT	6,139	0	2,296,512	5,732,587	9,303,316	1,140
36	Dist_Rev%	210,029,902	0.00%	0.00%	1.09%	2.73%	4.43%	0.00%
	<i>From Exhibit PTP-1</i>							
37	Alt_Neg_Rev	EXT	0	182,485	2,082,225	30,000	3,294,373	0
38	Alt_Neg_Rev%	5,589,082	0.00%	3.27%	37.26%	0.54%	58.94%	0.00%
	<i>From Exhibit PTP-1</i>							
39	CustChg_Rev	EXT	6,139	2,615	214,287	1,527,660	1,385,125	0
40	CustChg_Rev%	49,565,882	0.01%	0.01%	0.43%	3.08%	2.79%	0.00%
	<i>From Exhibit PTP-1</i>							
41	Adjustments	EXT	0	0	0	0	0	0
42	Adjustments%	9,842,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>From Exhibit PTP-1</i>							
43	Gas_Rev	EXT	10,788	127,109	9,857,503	0	0	0
44	Gas_Rev%	665,042,182	0.00%	0.02%	1.48%	0.00%	0.00%	0.00%
	<i>From Exhibit PTP-1</i>							
45	Call Center	EXT	0	0	0	0	0	0
46	Call Center%	134,796	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Special Study</i>							

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Allocator		Total	Residential	Small CI	Outdoor	Large	Mtr Veh Firm
47	4GV Deliveries	EXT	0	0	0	0	36,263
48	NGV Deliveries%	37,240	0.00%	0.00%	0.00%	0.00%	97.38%
<i>Exhibit HSG-6A (derived from Exhibit HSG-6B)</i>							
49	Deposits	EXT	6,688,290	4,467,393	0	4,869	0
50	Deposits%	11,255,542	59.42%	39.69%	0.00%	0.04%	0.00%
<i>From Exhibit HSG-6N</i>							
51	Deposit_Interest	EXT	395,912	97,165	0	110	0
52	Deposit_Interest%	495,278	79.94%	19.62%	0.00%	0.02%	0.00%
<i>From Exhibit HSG-6N</i>							
53	Advances	EXT	1,521,727	387,902	0	12,346	4,321
54	Advances%	2,080,549	73.14%	18.64%	0.00%	0.59%	0.21%
<i>From Exhibit HSG-6N</i>							
55	Late_Payments	EXT	2,467,560	875,011	0	78,743	0
56	Late_Payments%	3,441,314	72.29%	25.43%	0.00%	2.29%	0.00%
<i>From Exhibit HSG-6N</i>							
57	Energy_Efficiency	EXT	1,723,000	154,000	0	0	0
58	Energy_Efficiency%	1,877,000	91.80%	8.20%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6N</i>							
59	Account903	INT	89.35%	10.31%	0.00%	0.01%	0.01%
60	Account903%	100.00%	89.35%	10.31%	0.00%	0.01%	0.01%
<i>From Exhibit HSG-6I</i>							
61	Account905	INT	91.90%	7.93%	0.00%	0.00%	0.00%
62	Account905%	100.00%	91.90%	7.93%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6J</i>							
63	Account908-916	INT	77.95%	10.80%	0.00%	0.04%	0.44%
64	Account908-916%	100.00%	77.95%	10.80%	0.00%	0.04%	0.44%
<i>From Exhibit HSG-6K</i>							
65	Over60-Dol	INT	81.17%	17.17%	0.00%	0.07%	0.03%
66	Over60-Dol%	100.00%	81.17%	17.17%	0.00%	0.07%	0.03%
<i>From Exhibit HSG-6L</i>							
67	PPA_WriteOff	INT	100.00%	0.00%	0.00%	0.00%	0.00%
68	PPA_WriteOff%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
<i>Direct assignment to Residential</i>							
69	WriteOff-Dol	INT	87.76%	12.13%	0.00%	0.00%	0.00%
70	WriteOff-Dol%	100.00%	87.76%	12.13%	0.00%	0.00%	0.00%
<i>From Exhibit HSG-6M</i>							

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	Allocator	Total	Mtr Veh Inter	Interruptible	Temperature	Trans Firm	Trans Inter	City Gate
47	NGV Deliveries	EXT	977	0	0	0	0	0
48	NGV_Deliveries%	37,240	2.62%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>From Exhibit HSG-6A (derived from Exhibit HSG-6B)</i>							
49	Deposits	EXT	0	0	0	36,216	58,774	0
50	Deposits%	11,255,542	0.00%	0.00%	0.00%	0.32%	0.52%	0.00%
	<i>From Exhibit HSG-6N</i>							
51	Deposit_Interest	EXT	0	0	0	797	1,294	0
52	Deposit_Interest%	495,278	0.00%	0.00%	0.00%	0.16%	0.26%	0.00%
	<i>From Exhibit HSG-6N</i>							
53	Advances	EXT	170	3,134	0	57,551	93,398	0
54	Advances%	2,080,549	0.01%	0.15%	0.00%	2.77%	4.49%	0.00%
	<i>From Exhibit HSG-6N</i>							
55	Late_Payments	EXT	0	0	0	0	0	0
56	Late_Payments%	3,441,314	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>From Exhibit HSG-6N</i>							
57	Energy_Efficiency	EXT	0	0	0	0	0	0
58	Energy_Efficiency%	1,877,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>From Exhibit HSG-6N</i>							
59	Account903	INT	0.01%	0.00%	0.16%	0.07%	0.09%	0.00%
60	Account903%	100.00%	0.01%	0.00%	0.16%	0.07%	0.09%	0.00%
	<i>From Exhibit HSG-6I</i>							
61	Account905	INT	0.01%	0.00%	0.04%	0.06%	0.06%	0.00%
62	Account905%	100.00%	0.01%	0.00%	0.04%	0.06%	0.06%	0.00%
	<i>From Exhibit HSG-6J</i>							
63	Account908-916	INT	0.02%	0.05%	0.35%	2.01%	8.34%	0.01%
64	Account908-916%	100.00%	0.02%	0.05%	0.35%	2.01%	8.34%	0.01%
	<i>From Exhibit HSG-6K</i>							
65	Over60-Dol	INT	0.00%	0.01%	0.76%	0.30%	0.49%	0.00%
66	Over60-Dol%	100.00%	0.00%	0.01%	0.76%	0.30%	0.49%	0.00%
	<i>From Exhibit HSG-6L</i>							
67	PPA_WriteOff	INT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	PPA_WriteOff%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<i>Direct assignment to Residential</i>							
69	WriteOff-Dol	INT	0.00%	0.00%	0.04%	0.03%	0.05%	0.00%
70	WriteOff-Dol%	100.00%	0.00%	0.00%	0.04%	0.03%	0.05%	0.00%
	<i>From Exhibit HSG-6M</i>							

Class Allocation Allocators

Allocator	Total INT	Residential	Small CI	Outdoor	Large	Mtr Veh Firm
71 SUPPLABOR-D		168	83	0	0	0
72 SUPPLABOR-D%	251	66.89%	32.98%	0.00%	0.13%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4A</i>						
73 STORLABOR-D	INT	1,841	908	0	4	0
74 STORLABOR-D%	2,753	66.89%	32.98%	0.00%	0.13%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4B</i>						
75 DISTLABOR-D	INT	6,107	3,010	0	11	0
76 DISTLABOR-D%	9,624	63.46%	31.28%	0.00%	0.12%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4C</i>						
77 DISTLABOR-E	INT	2,785	1,375	0	7	3
78 DISTLABOR-E%	5,648	49.31%	24.35%	0.00%	0.12%	0.05%
<i>Labor ratios applied to O&M in Exhibit HSG-4D</i>						
79 DISTLABOR-C	INT	2,873	533	0	0	3
80 DISTLABOR-C%	3,490	82.32%	15.26%	0.00%	0.01%	0.09%
<i>Labor ratios applied to O&M in Exhibit HSG-4E</i>						
81 ONSITELABOR-C	INT	9,659	1,818	0	1	1
82 ONSITELABOR-C%	11,697	82.57%	15.55%	0.00%	0.01%	0.01%
<i>Labor ratios applied to O&M in Exhibit HSG-4F</i>						
83 SUPPPT-D	INT	9,574	4,721	0	19	0
84 SUPPPT-D%	14,314	66.89%	32.98%	0.00%	0.13%	0.00%
<i>Supply Demand Utility plant (except General), Exhibit HSG-4A</i>						
85 STORPT-D	INT	23,123	11,400	0	46	0
86 STORPT-D%	34,569	66.89%	32.98%	0.00%	0.13%	0.00%
<i>Storage Demand Utility plant (except General), Exhibit HSG-4B</i>						
87 DISTPT-D	INT	427,999	210,947	0	800	0
88 DISTPT-D%	678,772	63.05%	31.08%	0.00%	0.12%	0.00%
<i>Distribution Demand Utility plant (except General), Exhibit HSG-4C</i>						
89 DISTPT-DxMSM	INT	42,149	20,779	0	83	0
90 DISTPT-DxMSM%	69,275	60.84%	30.00%	0.00%	0.12%	0.00%
<i>Distribution Demand Utility plant (except General, Mains, Meters, Services), Exhibit HSG-4C</i>						
91 DISTPT-E	INT	110,111	54,365	3	271	101
92 DISTPT-E%	208,512	52.81%	26.07%	0.00%	0.13%	0.05%
<i>Dist. Commodity Utility plant (except General), Exhibit HSG-4D</i>						
93 DISTPT-C	INT	416,676	81,557	2	4	8
94 DISTPT-C%	499,886	83.35%	16.32%	0.00%	0.00%	0.00%
<i>Dist. Customer Utility plant (except General), Exhibit HSG-4E</i>						

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Allocator	Total INT	Mtr Veh Inter	Interruptible	Temperature	Trans Firm	Trans Inter	City Gate
71 SUPPLABOR-D		0	0	0	0	0	0
72 SUPPLABOR-D%	251	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4A</i>							
73 STORLABOR-D	INT	0	0	0	0	0	0
74 STORLABOR-D%	2,753	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4B</i>							
75 DISTLABOR-D	INT	0	0	0	398	97	0
76 DISTLABOR-D%	9,624	0.00%	0.00%	0.00%	4.14%	1.00%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4C</i>							
77 DISTLABOR-E	INT	0	9	64	307	1,097	1
78 DISTLABOR-E%	5,648	0.00%	0.17%	1.13%	5.44%	19.42%	0.01%
<i>Labor ratios applied to O&M in Exhibit HSG-4D</i>							
79 DISTLABOR-C	INT	0	0	5	17	59	0
80 DISTLABOR-C%	3,490	0.01%	0.01%	0.15%	0.48%	1.68%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4E</i>							
81 ONSITELABOR-C	INT	4	1	62	65	86	1
82 ONSITELABOR-C%	11,697	0.04%	0.00%	0.53%	0.55%	0.73%	0.00%
<i>Labor ratios applied to O&M in Exhibit HSG-4F</i>							
83 SUPPPT-D	INT	0	0	0	0	0	0
84 SUPPPT-D%	14,314	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Supply Demand Utility plant (except General), Exhibit HSG-4A</i>							
85 STORPT-D	INT	0	0	0	0	0	0
86 STORPT-D%	34,569	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Storage Demand Utility plant (except General), Exhibit HSG-4B</i>							
87 DISTPT-D	INT	0	2	10	27,209	11,806	0
88 DISTPT-D%	678,772	0.00%	0.00%	0.00%	4.01%	1.74%	0.00%
<i>Distribution Demand Utility plant (except General), Exhibit HSG-4C</i>							
89 DISTPT-DxMSM	INT	0	0	0	634	5,630	0
90 DISTPT-DxMSM%	69,275	0.00%	0.00%	0.00%	0.91%	8.13%	0.00%
<i>Distribution Demand Utility plant (except General, Mains, Meters, Services), Exhibit HSG-4C</i>							
91 DISTPT-E	INT	3	375	2,518	12,147	28,585	33
92 DISTPT-E%	208,512	0.00%	0.18%	1.21%	5.83%	13.71%	0.02%
<i>Dist. Commodity Utility plant (except General), Exhibit HSG-4D</i>							
93 DISTPT-C	INT	34	2	501	591	508	4
94 DISTPT-C%	499,886	0.01%	0.00%	0.10%	0.12%	0.10%	0.00%
<i>Dist. Customer Utility plant (except General), Exhibit HSG-4E</i>							

Class Allocation Allocators

Allocator	Total	Residential	Small CI	Outdoor	Large	Mtr Veh Firm
95 ONSITEPT-C	INT	105,072	67,612	0	39	54
96 ONSITEPT-C%	186,525	56.33%	36.25%	0.00%	0.02%	0.03%
<i>OnSite Customer Utility plant (except General), Exhibit HSG-4F</i>						
97 DISTMAIN-SERVICE-C	INT	416,676	81,557	2	4	8
98 DISTMAIN-SERVICE-C%	499,886	83.35%	16.32%	0.00%	0.00%	0.00%
<i>Distribution Customer Mains & Services, Exhibit HSG-4F</i>						
99 DISTMAIN-D		383,990	189,251	0	714	0
100 DISTMAIN-D%		63.31%	31.20%	0.00%	0.12%	0.00%
<i>Distribution Demand Mains, Exhibit HSG-4C</i>						
101 DISTMAIN-E	INT	110,111	54,365	3	271	101
102 DISTMAIN-E%	208,512	52.81%	26.07%	0.00%	0.13%	0.05%
<i>Distribution Commodity Mains, Exhibit HSG-4E</i>						
103 ONSITE-MR-C		105,072	67,612	0	39	54
104 ONSITE-MR-C%		56.33%	36.25%	0.00%	0.02%	0.03%
<i>OnSite Customer Meters & HouseRegulators, Exhibit HSG-4F</i>						
105 PreTax-Supp-D	INT	(90)	(67)	0	(1)	0
106 PreTax-Supp-D%	(100)	89.84%	67.53%	(0.00%)	0.54%	(0.10%)
<i>Supply Demand pre-tax income, Exhibit HSG-4A</i>						
107 PreTax-Stor-D	INT	5,713	2,224	0	2	3
108 PreTax-Stor-D%	9,423	60.63%	23.60%	0.00%	0.02%	0.03%
<i>Storage Demand pre-tax income Exhibit H~G-4B</i>						
109 PreTax-Dist-D	INT	13,885	4,568	0	(6)	6
110 PreTax-Dist-D%	21,813	63.65%	20.94%	0.00%	(0.03%)	0.03%
<i>Distribution Demand pre-tax income, Exhibit HSG-4C</i>						
111 PreTax-Dist-E	INT	6,183	2,262	(0)	(4)	(5)
112 PreTax-Dist-E%	6,108	101.23%	37.03%	(0.00%)	(0.07%)	(0.08%)
<i>Distribution Commodity pre-tax income, Exhibit HSG-4D</i>						
113 PreTax-Dist-C	INT	1,219	8,934	0	98	(11)
114 PreTax-Dist-C%	13,646	8.93%	65.47%	0.00%	0.72%	(0.08%)
<i>Distribution Customer pre-tax income, Exhibit HSG-4E</i>						
115 PreTax-OnSi-C	INT	(13,295)				1
116 PreTax-OnSi-C%	(6,615)	200.97%				(0.02%)
<i>OnSite Customer pre-tax income, Exhibit HSG-4F</i>						
117 Total Labor	INT	23,433	7,727	0	24	7
118 Total Labor%	33,463	70.03%	23.09%	0.00%	0.07%	0.02%
<i>Labor ratios applied to O&M in Exhibit HSG-1B</i>						

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

Class Allocation Allocators

Allocator	Total INT	Mtr Veh Inter	Interruptible	Temperature	Trans Firm	Trans Inter	City Gate
95 ONSITEPT-C		247	30	3,646	4,189	5,598	38
96 ONSITEPT-C%	186,525	0.13%	0.02%	1.95%	2.25%	3.00%	0.02%
97							
98							
99' DISTMAIN-D	INT	0	1	10	26,457	6,124	0
100 DISTMAIN-D%	606,548	0.00%	0.00%	0.00%	4.36 %~	1.01 %	0.00%
<i>Distribution Demand Mains, Exhibit HSG-4C</i>							
101							
102							
103 ONSITE-M R-C	INT	247	30	3,646	4,189	5,598	38
104 ONSITE-MR-C%	186,525	0.13%	0.02%	1.95%	2.25%	3.00%	0.02%
<i>OnSite Customer ~ete~s_& House Regulators, Exhibit HSG-4F</i>							
105							
106							
107 PreTax-Stor-D	INT	1	(0)	197	489	795	0
108 PreTax-Stor-D%	9,423	0,01%	(0.00%)	2,09%	5,19%	8.43%	0.00%
109							
110							
111 PreTax-Dist-E	INT	0	(30)	57	(327)	(2,026)	(2)
112 PreTax-Dist-E%	6,108	0.01%	(0.49%)	0.93%	(5.36%)	(33.17%)	(0.04%)
113							
114							
115 PreTax-OnSi-C	INT	(22)	(3)	172	902	1,575	(3)
116 PreTax-OnSi-C%	(6,615)	0.33%	0.04%	(2.60%)	(13.63%)	(23.82%)	0.05%
117							
118							