

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

		Functionalization Allocators				
Allocator	<u>Total</u>	SUPPLY	<u>STORAGE</u>	<u>DISTRIBUTION</u>	<u>ONSITE</u>	
1	LABOR	INT	251	2,753	18,762	11,697
2	LABOR%	33,463	0.75%	8.23%	56.07%	34.95%
<i>Labor content of accounts, from Labor subreport Exhibit HSG-5E</i>						
3	SUPPPT	INT	14,314	0	0	0
4	SUPPPT%	14,314	100.00%	0.00%	0.00%	0.00%
<i>Production Plant, Exhibit HSG-2</i>						
5	STORPT	INT	0	34,569	0	0
6	STORPT%	34,569	0.00%	100.00%	0.00%	0.00%
<i>Storage Plant, Exhibit HSG-2, row 12</i>						
7	DISTPT	INT			1,387,170	186,525
8	DISTPT%	1,573,695			88.15%	11.85%
<i>Distribution Plant, Exhibit HSG-2</i>						
9	MAIN-SERVICE	INT	0	0	1,314,946	0
10	MAIN-SERVICE%	1,314,946	0.00%	0.00%	100.00%	0.00%
<i>Mains and Services, Exhibit HSG-2</i>						
11	RevReq_PF	INT	1,035	26,634	213,827	69,114
12	RevReq_PF%	310,609	0.33%	8.57%	68.84%	22.25%
<i>Revenue Rec'uirement, Exhibit HSG-2</i>						
13	PLANT	INT	14,314	34,569	1,387,170	186,525
14	PLANT%	1,622,578	0.88%	2.13%	85.49%	11.50%
<i>Total Plant in-service, Exhibit HSG-2</i>						
15	Pre-Tax	INT	(100)	9,423	41,567	(6,615)
16	Pre-Tax%	44,275	-0.23%	21.28%	93.88%	-14.94%
<i>Pre-tax income, Exhibit HSG-2</i>						
17	RATEBASE	INT	1,838	141,027	838,248	123,190
18	RATEBASE%	1,104,304	0.17%	12.77%	75.91%	11.16%
<i>Total Rate Base, Exhibit HSG-2</i>						