

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

Classification Allocation					
	<u>Name</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
1	MAINS-LF	INT	74.1%	25.9%	0.0%
2	MAINS-LF%	100.0%	74.12%	25.88%	0.00%
	<i>System Load Factor, from Exhibit HSG-6D</i>				
3	DISTLABOR	INT	7,117	3,031	2,196
4	DISTLABOR%	12,344	57.66%	24.55%	17.79%
	<i>Labor ratios applied to O&M in Exhibit HSG-3</i>				
5	RevReq_PF-Dist	INT	102,190	34,951	76,686
6	RevReq_PF-Dist%	213,827	47.79%	16.35%	35.86%
	<i>Revenue Requirement, Exhibit HSG-3</i>				
7	PreTax-DIST	INT	21,813	6,108	13,646
8	PreTax-DIST%	41,567	52.48%	14.69%	32.83%
	<i>Pre-tax income, Exhibit HSG-3</i>				
9	MAINS-Dist	INT	603,272	208,512	0
10	MAINS-Dist%	811,784	74.31%	25.69%	0.00%
	<i>Mains, Exhibit HSG-3, rows 34 and 35</i>				
11	MAIN&SERVICE	INT			499,886
12	MAI N&S ERVIC E%	1,314,946			38.02%
	<i>Mains and Services, Exhibit HSG-3</i>				