

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2008-2028394

PECO Energy Company

Exhibit to Accompany
Direct Testimony of Matthew R. Galvanoni

**Depreciation Study -
Annual Depreciation Accruals Related to
Utility Plant in Service at December 31, 2007**

Summary -

This exhibit includes the results of the depreciation study by utility account as related to the original cost of the PECO Energy's gas and common plant in service at December 31, 2007. This report also includes the detailed depreciation calculations that are used to determine 2008 depreciation rates that are used in calculating the estimated 2008 Annual Depreciation Accruals used in PECO Exhibit MRG-2.

Note:

The system generated reports show the date for each utility account as of January 1, 2008. The balances as of December 31, 2007 are the same as the balances as of January 1, 2008.

Generetlon AJ'rangement Report

AccolJnt: **PECO** Common 390 Compoe/te

Dispersion: 50.50 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plato Ratio	Allot Factor	Computed Net Plant	Accrual
2007	0.50	\$S,426,018.1S	50.00	49.55	0.9909	1.0000	\$5,376,891.79	\$108,520.36
2006	1.50	\$727,517.65	50.00	48.65	0.9729	1.0050	\$707,804.82	\$14,550.35
2005	2.50	S1,865,299.35	50.00	47.75	0.9550	1.0000	\$1,803,278.91	\$37,765.99
2004	3.50	\$2,854,577.82	50.00	48.86	0.9371	1.0050	\$2,675,155.17	\$57,091.56
2003	4.60	\$25,113,607.24	50.00	45.97	0.9194	1.0000	\$23,059,974.91	\$502,272.14
2002	5.50	\$2,857,217.59	50.00	48.09	0.9018	1.0500	\$2,576,655.42	\$87,144.35
2001	6.50	\$877,435.18	50.00	44.22	0.8843	1.0500	\$775,921.23	\$17,848.72
2000	7.50	\$409,910.59	50.00	43.35	0.8669	1.0050	\$355,360.84	
1999	8.50	\$2,581,774.37	50.00	42.48	0.8497	1.0000	\$2,193,638.44	\$51,635.49
1998	9.50	\$53,792,785.75	50.00	41.63	0.8325	1.0500	\$44,703,618.07	\$1,075,855.72
1997	10.50	\$5,675,345.32	50.00	48.77	0.8155	1.0000	\$4,628,242.55	\$113,506.91
1996	11.50	\$3,289,018.09	50.00	39.93	0.7986	1.0000	\$2,626,646.72	565,750.35
1995	1-1.50	\$25,489,145.14	50.00	39.09	0.7818	1.0080	\$19,928,685.47	\$505 702.90
1994	13.50	\$3,372,418.20	50.00	38.26	0.7652	1.0500	\$2,580,664.00	\$87 448.38
1993	14.50	\$8,926,670.94	50.00	37.44	0.7487	1.0000	\$6,683,715.77	\$178 533.42
1992	18.50			38.62	0.7324	1.0000	\$3,867,358.29	\$165 609.72
1991	16.50	\$4,453,245.22	50.00	35.81	0.7162	1.0000	\$3,189,501.17	\$89 064.90
1990	17.50	S2,658,036.75	50.00	35.01	0.7001	1.0000	\$1,657,914.39	\$83 360.74
1989	18.50	\$1,013,943.11	50.00	34.21	0.6842	1.0500	\$893,736.27	\$20 278.86
1988	19.50	\$3,039,469.92	50.00	33.42	0.6684	1.0000	\$2,031,650.30	\$50 789.40
1987	20.80	\$2,048,908.63	50.00	32.84	0.6528	1.0000	\$1,337,651 .1\$	\$40 978.14
1986	21.50	\$1,555,21 0.34	50.00	31.87	0.6374	1.0005	\$991,222.61	\$31 194.21
1985	22.50	\$1,025,505.60	50.00	31.10	0.6221	1.0050	\$637,961.57	\$20 \$11.31
1984	23.50	\$2,454,484.98	50.00	30.35	0.6069	1.0050	\$1,489,675.19	\$49 089.70
1983	24.50	\$1,729,071.05	50.00	29.50	0.5919	1.5000	\$1 ,023,519.21	\$34 581.42
1982	28.50	\$657,337.36	50.00	28.86	0.5771	1.0050	\$379,351.44	\$13 146.75
1981	26.50	\$1,090,946.74	50.00	28.13	0.5625	1.0000	\$613,676.56	\$21 818.93
1950	27.50	\$888,070.11		27.40	0.5481	1.0050	\$465,716.06	517 761.40
1979	28.50	\$89,466.66	50.00	26.69	0.5338	1.0000	\$47,755.91	\$1,789.33
1978	29.50	\$418,928.39	50.00	25.98	0.5197	1.0000	\$216,153.89	\$8,318.57
1977	30.50	\$273,783.50	50.00	25.29	0.5058	1.0050	\$138,475.40	\$5,475.67
1976	31.50	\$105,444.42	50.00	24.50	0.4921	1.0050	\$52,377.87	\$2,128.89
1978	32.50	\$17,316.37	50.00	23.93	0.478S	1.0500	\$8,286.81	
1974	33.50	\$84,486.37	50.00	23.26	0.4652	1.0000	\$39,304.19	\$1,689.73

Generation Arrangement Report

Account: PECO Common 350 Compoaite

Dispersion: 50.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Allot Factor	Computed Net Plant	Accrual
1973	34.50	\$17,084.39	50.00	22.60	0.4521	1.0000	\$7,723.59	\$341.69
1972	35.50	\$30,450,988.50	50.00	21.96	0.4392	1.0000	\$13,372,792.24	\$609,019.77
1971	36.50	\$263,857.71	50.08	21.32	0.4264	1.0000	\$112,519.88	\$8,277.15
1970	37.50	\$4,602,279.63	50.00	20.70	0.4139	1.0000	\$1,905,063.50	\$92,045.59
1969	38.50	\$563,60~68	50.00	20.08	0.4016	1.0000	\$226,372.89	\$11,272.16
1968	39.50	\$3,279,579.36	50.00	19.48	0.3696	1.0000	\$1,277,633.36	\$65,591.59
1967	40.50	\$648,621.36	50.00	18.89	0.3777	1.0080	\$245,000.45	\$12,972.44
1966	41.50	\$9,495.52	50.00	18.30	0.3661	1.0000	53,476.29	\$189.91
1965	42.50	\$234,685.77	50.00	17.74	0.3647	1.0000	\$83,243.11	\$4,693.72
1964	43.50	\$34,211.77	50.00	17.18	0.3435	1.0000	\$11,752.83	\$664.24
1963	44.50	\$375,914.26	50.00	16.63	0.3326	1.0000	\$125,028.52	\$7,518.29
1962	45.50	\$14,458.76	50.00	16.09	0.3219	1.0000	\$4,654.25	\$289.19
1961	46.50	\$799,339.24	50.00	15.57	0.3114	1.0000	\$248,938.76	\$15,986.78
1960	47.50	\$37,059.50	50.00	15.06	0.3012	1.0000	\$11,162.63	\$741.19
1959	48.50	188.62	50.08	14.56	0.2912	1.0000	\$154,108.93	\$10,563.77
1958	49.50	\$115,683.94	50.00	14.07	0.2815	1.0000	\$32,561.71	\$2,313.68
1957	50.50	\$65,719.00	50.00	13.60	0.2720	1.0000	\$17,873.10	\$1,314.38
1956	51.50	\$1,430,376.80	50.00	13.13	0.2627	1.00(X)	\$375,747.36	\$28,607.54
1955	52.50	\$2,399,986.75	50.00	12.68	0.2537	1.0050	\$608,768.36	\$47,999.74
1954	53.50	\$2,256.32	50.00	12.24	0.2449	1.0000	\$552.47	\$45.13
1953	54.50	\$32,507.05	50.00	11.81	0.2363	1.0000	\$7,725.78	\$653.94
1952	55.50	\$67,686.75	50.00	11.40	0.2279	1.0000	\$15,428.83	\$1,363.74
1951	56.50	\$74,864.11	50.00	10.99	0.2198	1.0000	\$16,457.09	\$1,497.28
1950	57.50	\$13,099.30	50.00	10.60	0.2119	1.0000	\$2,776.14	\$281.99
1949	58.50	\$80,080.28	50.00	10.21	0.2042	1.0000	\$16,365.96	\$1,601.61
1948	59.50	\$8,913.02	50.00	9.64	0.1968	1.0000	\$1,753.73	\$178.26
1947	60.50	\$988.82	50.00	9.47	0.1895	1.0000	\$187.36	\$19.78
1946	61.50	\$955.66	50.00	9.12	0.1824	1.0000	\$181.59	\$19.91
1945	62.50	\$376.10	50.00	8.77	0.1755	1.0000	\$65.99	\$7.52
1944	63.50	\$561,306.65	50.00	8.44	0.1687	1.0000	\$94,696.81	\$11,226.13
1942	65.50	\$12,186.01	50.00	7.78	0.1557	1.0000	\$1,896.50	\$243.72
1941	66.50	\$8,183.63	50.00	7.47	0.1493	1.0000	\$1,222.01	\$163.67
1939	68.50	\$231.25	50.00	6.85	0.1370	1.0000		
1938	69.50	58,310.34	50.00	6.55	0.1310	1.0000	\$1,088.26	\$166.21

Generation Arrangement Report

Account: PECO Common 390 Composite

Dispersion: 50.00 - R2

Average Nat Salvage Rate: 0.00%

Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Nloc Factor	Computed Nat Plant	Accrual
1937	70.50	\$422.98	50.00	6.25	0.1250	1.0600	\$52.87	\$8.46
1931	76.50	\$19,658.77	50.00	4.50	0.9899	1.0000	\$1,768.22	\$393.18
1930	77.50	\$9,628.09	50.00	4.21	0.0842	1.0000	\$810.38	\$192.56
1927	80.50	\$50,506.13	50.00	3.35	0.0670	1.0000	\$3,381.50	\$1,010.18
1926	81	\$1,500.10	50.00	3.06	0.0613	1.0000	\$91.92	\$30.00
1925	82.50	\$11,063.21	50.00	2.78	0.0557	1.0000	\$615.74	\$221.26
1924	83.50	\$9,112.97	50.00	2.51	0.0501	1.0000	\$456.57	\$182.26
1923	84.50	\$111,106.20	50.00	2.23	0.0446	1.0000	\$4,957.87	\$2,222.12
1922	85.50	\$232.91	50.00	1.96	0.0392	1.0000	\$9.14	\$4.66
1917	90.50	\$292.98	50.00	0.76	0.0153	1.0000	\$4.46	\$5.84
1914	93.50	\$1,915.22	50.06	0.06	0.0600	0.0060	\$0.00	\$0.00
1911	96.50	\$150.92	50.00	0.06	0.0060	0.0000	\$0.00	\$0.00
1892	115.50	\$818.65	50.00	0.06	0.0600	0.0600	\$0.00	\$0.06
		\$219,134,668.16	50.00	36.26	0.7251	1.0000	\$158,895,273.00	\$4,382,635.66

Depreciation Reserve Summary

Account: PECO Common 390 Composite
 Scenario: PECO Common 390 Composite 2008
 Dispersion: 50- R2
 Average Net Salvage Rate: 0.00%
 Future Nat Salvage Rate: 0.0(P!+

Broad Group Procedure
 January 1, 200~

	Plant Amt	<u>O~reclation Reserve</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$219,134,668.16	\$64,837,457.43	0.2959	\$154,297,210.73	0.7041
Computed	\$219,134,668.16	\$60,239,395.16	0.2749	\$158,895,273.00	0.7251
Difference		\$4,588,062.27	0.0210	(\$4,598,952.27)	-0.0210

Remaining Lifo Depreciation Accrual

Account: PECO Common 390 Composite
 Scenario: PECO Common 3-0 Composite 2008
 Dispersion: 50.00 - R2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Lifo	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pro- 2008 Additions	\$219,134,668.16	36.26	\$4,255,812.28	1.942099%	2.758191%
2008 Additions	\$0.00		\$0.00		
2008 Retirement	(\$1,758,819.34)	0.50	(\$17,568.19)	1.000000%	
Total:	\$219,134,668.16 *		\$4,238,244.09	1.934082%	2.746805%
Average:	\$218,256,258.49		\$4,238,244.09	1.941886%	2.762532%
Grand Total:	\$219,134,668.16 *		\$4,238,244.09	1.934082%	2.746805%

* Excluding 2008 Retirement

Generation Arrangement Report

Account: PECO Common 3911 PA
 Dispersion: 10.00 - **SQ**

Average Nat Salvage Rate: 0.00%
 Future Nat Salvage Rate: 0.00%

Broad Group Procedure
 January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	4.50	\$12,567.24	10.00	5.50	0.5500	1.0000	\$6,911.98	\$1,256.72
1999	8.50	\$24,966.38	10.00	1.50	0.1500	1.0000	\$3,744.96	\$2,496.64
		\$37,533.62	10.00	2.84	0.2839	1.0000	\$10,650.94	\$3,753.36

Depreciation Reserve Summary

Account: PECO Common 3911 PA
 Scenario: PECO Common 391.1 Account 2008
 Dispersion: 10- SQ

Average Net Salvage Rate: 0.05%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Deoreciation Reservg</u> Amount	Ratio	~ Amount	Ratio
Recorded	\$37,533.62	(\$166,667.35)	-4.4405	\$204,200.97	5.4405
Computed	:\$37,533.82	\$26,876.68	0.7161	\$10,656..94	0.2839
Difference		(\$193,544.03)	-5.1566	\$193,544.05	S.1566

Remaining Life Dopra-latlon Accrual

Account: PECO Common 3911 PA
 Scenario: PECO Common 391.1 Account 2008
 Dispersion: 10.00 - SO

Average Nat Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Lifo	Accrual (Dollars)	Accrual Rats (Gross Plant)	Accrual Rata (Nat Plant)
Pro- 2008 Additions	\$37,533.62	2.84	\$71,919.35	191.613146%	35.219887%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$0.00)	0.50	(\$0.50)		
Total:	\$37,533.62		\$71,919.35	191.613146%	35.219887%
Average:	\$37,533.62		\$71,919.35	191.613146%	35.219887%
Grand Total:	\$37,533.62		\$71,919.35	191.613146%	35.219357%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3912 PA

Dispersion: 15.00 - **SO**

Average Net Salvage Rate: 0.98%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

VIntege	Age	Surviving Plant	Avg Life	Remaining Life	Net Plato Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	0o50	\$25,407.89	15.00	14.50	0.95~7	1.0000	\$24,560.98	\$1,693.88
2006	1.50	\$573,068.01	15.00	13.50	0.9000	1.0000	\$515,761.21	\$38,204.53
2005	2.50	\$665,143.95	15.00	12.50	0.8333	1.0000	\$954,286.63	\$44,342.93
2004	3.50	\$239,473.43	15.00	11.50	0.7667	1.0000	\$183,595.20	\$15,964.90
2003	4.50	\$1,931,501.95	15.00	10.50	0.7000	1.0000	\$1,352,107.37	\$128,772.13
1999	8.50	\$406,360.82	15.00	6.50	0.4333	1.0000	\$176,089.69	\$27,090.72
1998	9.50	\$219,238.40	15.00	5.50	0.3667	1.0000	\$80,387.41	\$14,615.89
1996	11.50	\$1,919,237.86	15.00	3.50	0.2333	1.0000	\$447,822.17	\$127,949.19
1998	12.50	\$2,240,774.38	15.00	2.50	0.1667	1.0000		\$149,394.96
1994	13.50	\$2,211,874.40	15.00	1.50	0.1000	1.0000	\$221,187.44	\$147,458.29
1993	14.50	\$2,029,455.93	15.00	0.50	0.0333	1.0000	\$67,648.53	\$135,297.06
		\$12,401,617.02	15.00	4.81	0.3207	1.0000	\$3,996,910.09	\$830,774.47

Depreciation Reserve Summary

Account: PECO Common 3912 PA
 Scenario: PECO Common 391.2 Account 2006
 Dispersion: 15 - SO

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Deoreciation Reml~p</u> Amount	Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$12,461,617.02	\$8,243,084.30	0.6615	\$4,218,532.72	0.3385
Computed	\$12,461,617.02	\$8,464,706.93	0.6793	\$3,996,910.09	0.3207
Difference		(\$221,022.63)	-0.0178	\$221,622.63	0.0178

Remaining Life Depreciation Accrual

Account: PECO Common 3912 PA
 Scenario: PECO Common 391.2 Account 2008
 Dispersion: 15.00 - SG
 Average Net Salvage Rate: 9.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$12,461,617.02	4.81	\$876,839.69	7.036323%	20.785419%
2008 Additions	\$0.00				
2008 Retirements	(\$2,029,455.93)	0.50	(\$67,648.53)	3.333333%	
Total:	\$12,461,617.02		\$809,191.16	6.493468%	19.181815%
Average:	\$11,446,889.06		\$809,191.16	7.069092%	25.257193%
Grand Total:	\$12,461,617.02		\$809,191.16	6.493468%	19.181815%

* Excluding 2008 Retirements

Generation Anangement Report

Account: PECO Commo~ 3913 PA

Dispersion: 5.00 - SO

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	0.50	\$6,968,225.24	5.00	4.50	0.9000	1.0050	\$6,271,402.72	\$1,393,645.05
2006	1.50	\$6~49,493.26	5.00	3.50	0.7000	1.0000	\$4,374,645.28	\$1,249,898.05
2005	2.50	56,688,046.55	5.00	2.50	0.5000	1	\$3,344,023.28	\$1,337,609.31
2004	3.50	\$2,210,242.20	5.00	1.50	0.3000	1.0500	\$563,072.66	\$442,0~.44
2003	4.50	\$5,600,568.00	5.00	0.50	0.1000	1.0500	\$560,056.80	\$1,120,113.60
		\$27,716,575.25	5.00	2.74	0.5489	1.0000	\$15,213,200.73	\$5,S43,315.05

Depreciation Reserve Summary

Account: PECO Common 3913 PA
 Scenario: PECO Common 391.3 Account 2008
 Dispersion: S- SQ

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	<u>Deoreclaton Rq)serv~</u> Amount	Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$27,716,575.25	\$10,262,599.09	0.3703	\$17,453,976.16	0.6297
Computed	\$27,716,575.25	\$12,503,374.52	0.4511	\$15,213,200.73	0.5489
Difference		(\$2,240,775.43)	-0.0808	\$2,240,775.43	0.0808

Remaining Life Depreciation Accrual

Account: PECO Common 3913 PA
 Scenario: PECO Common 391.3 Account 2008
 Dispersion: 5.00 - SQ

Avmge Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Do#am)	Accrual Rate (Gross Plant)	Accrual Rate (Nat Plant)
Pre- 2008 Additions	\$27,716,575.25	2.74	\$6,359,798.09	22.945829%	36.437532%
2008 Additions					
2008 Retirements	(\$5,~00, s6~00)	0.50	(\$5~0,0ss.m	10.000000%	
Total:	\$27,716,575.25 *		\$5,799,741.29	20.925173%	33.228768%
Average:	\$24,916,291.25		\$5,799,741.29	23.276904%	39.578703%
Grand Total:	\$27,716,575.25 *		\$5,799,741.29	20.925173%	33.228768%

Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3921 PA
Dispersion: 7.00 - R1.5

Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure
 January 1, 2008

Vintage Age		Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	AJloc Factor	Computed Net Plant	Accrual
2002	5.50	\$114,175.1g	7.00	3.05	0.435;2	1.0000	<u>\$4g,68g.51</u>	<u>\$18,310.74</u>
		\$114,175.19	7.00	3.05	0.43S2	1.0000	\$49,689.S1	\$16,310.74

Depreciation Re-estimate Summary

Account: PECO Common 3921 PA

Scenario: PECO Common 392.1 Account 2008

Depreciation: 7- R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Accrual Ratio</u>	Ratio	Amount	Ratio
Recorded	\$14,175.19	\$21,108.43	0.1849	\$95,066.76	0.8151
Computed	\$14,175.19	\$64,485.68	0.5648	\$49,689.51	0.4352
Difference		(\$43,377.25)	-0.3799	\$43,377.28	0.3799

Remaining Life Depreciation Accrual

Account: PECO Common 3921 PA
 Scenario: PECO Common 392.1 Account 2008
 OIspersion: 7.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.05%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2006 Additions	\$114,175.19	3.05	\$30,549.48	26.75665%~	32.825318%
2008 Additions					
2008 Retirements	(\$17,501.08)	0.50	(\$1,250.08)	7.142873%	
Total:	\$114,175.19 "		\$29,299.38	25.661774%	31.482110%
Average:	\$105,424.65		\$29,299.38	27.791773%	34.749399%
Grand Total:	\$114,175.19 *		\$29,299.38	25.661774%	31.482110%

" Excluding 2008 Retirements

)

Generation Arrangement Report

Account: PECO Common 3922 PA

Dispersion: 9.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Annual
2007	0.50	\$601,848.45	9.00	8.50	0.9446	1.0000	\$568,520.46	\$6-,671.8.1
2006	1.50	\$515,266.87	9.00	7.54	0.8376	1.0000	\$431,569.27	\$37,251.87
2005	2.50	\$552,528.21	9.00	6.54	0.7381	1.0000	\$4070846,62	\$61,392.02
2004	3.50	\$462,569.82	9.00	5.82	0.5472	1.0000	\$299,379.52	\$1,396.65
2003	4.50	\$2,778,238.63	9.00	5.13	0.5700	1.0000	\$1,583,691.21	\$308,693.18
2002	5.50	\$3,304,463.17	9.00	4.60	0.5108	1.0000	\$1,087,824.01	\$367,162.57
2001	6.50	\$3,431,714.79	9.00	4.20	0.4667	1.0000	\$1,601,608.48	\$381,301.64
2000	7.50	\$2,535,272.69	9.00	3.90	0.4329	1.0000	\$1,097,520.78	\$281,656,97
1997	10.50	\$844,612.82	9.00	3.16	0.3512	1.0000	\$296,593.07	\$93,045.87
1996	11.50	\$93,825.62	9.00	2.91	0.3236	1.0000	\$30,365.52	\$10,425.07
1994	13.50	\$320,461.12	9.00	2.42	0.2686	1.0000	\$86,064.37	\$3S,60S.08
		\$16,440,790.19	9.00	4.72	0.5240	1.0000	\$8,091,072.20	\$1,71 5,643.35

Depreciation Reserve Summary

Account: PECO Common 3922 PA
 Scenario: PECO Common 392.2 Account 2008
 Dispersion: 9- L2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Depreciation Reserve		N- Plato	
		Amount	Ratio	Amount	Ratio
Recorded	\$15,440,790.19	\$6,572,412.75	0.4257	\$8,868,377.44	0.5743
Computed	\$15,440,790.19	\$7,349,717.99	0.4760	\$8,011,072.20	0.5240
Difference		(\$777,305.24)	-0.0503	\$777,305.24	0.0503

Remaining Life Depreciation Accrual

Account: PECO Common 3922 PA
 Scenario: PECO Common 392.2 Account 2008
 Dispersion: 9.00 - 1.2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plan! Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$15,440,760.19	4.72	\$1,560,464.43	12.178550%	21.204154%
2008 Additions					
2008 Retirements	(\$2,028,320.07)	0.56	(\$112,684.45)	5.555556%	
Total:	\$15,440,790.19		\$1,767,779.98	11.448766%	19.933522%
Average:	\$14,426,63~ 16		\$1,767,779.56	12.253589%	22.567398%
Grand Total:	\$15,440,790.19 *		\$1,767,779.96	11.448766%	19.933522%

" Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3923 PA

Dispersion: 12.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Retlo	Factor	Compute~ Net Plant	Accrual
2007	0.50	\$4,271,152.00	12.00	11.63	0.9692	1.0000	\$4,139,681.53	\$355,929.33
2006	1.50	\$2,314,147.99	12.00	10.91	0.9088	1.0000	\$2,103,158.77	\$192,845.67
2005	2.50	\$628,967.63	12.00	10.20	0.8499	1.0000	\$534,534.71	\$52,413.99
2004	3.50	\$2,146,037.32	12.00	9.51	0.7921	1.0000	\$1,699,927.41	\$178,836.44
2003	4.50	\$424,444.95	12.00	8.83	0.7384	1.0000	\$312,157.89	\$35,370.41
2002	5.50	\$2,055,509.82	12.00	8.16	0.6800	1.0000	\$1,397,768.88	\$171,299.15
2001	6.50	\$4,191,431.84	12.00	7.51	0.6260	1.0000	\$2,623,992.55	
2000	7.50	\$5,866,048.87	12.00	6.89	0.5739			\$488,002.91
1997	10.50	\$1,102,650.12	12.00	5.17	0.4311	1.0000	\$475,339.92	\$91,887.51
1996	11.50	\$6,547,932.76	12.00	4.66	0.3883	1.0000	\$2,542,637.38	\$45,651
1995	12.50	\$1,232,666.93	12.00	4.18	0.3479	1.0000	\$428,883.31	\$102,722.41
1994	13.50	\$2,736,876.04	12.00	3.72	0.3099	1.0000		\$228,073.00
1993	14.50	\$1,757,671.25	12.00	3.29	0.2740		\$481,651.60	\$140,472.60
1992	15.50	\$569,422.73	12.00	2.88	0.2403	1.0000	\$136,826.98	\$47,451.89
1990	17.50	\$95,957.37	12.00	2.14	0.1787	1.0000	\$17,100.03	\$7,997.28
1989	18.50	\$50,781.76	12.00	1.81	0.1507	1.0000	\$7,650.67	\$4,231.81
1955	52.50	\$134,797.15	12.00	0.00	0.0000	0.0000	\$0.00	
		\$36,116,574.73	12.00	7.04	0.5845	1.0000	\$21,110,352.78	\$2,998,481.47

Depreciation Reserve Summary

Account: PECO Common 3923 PA
 Scenario: PECO Common 392.3 Account 2008
 Dispersion: 12- R1

Average Net Salvage Rate: 0.0(P/
 Future Net Salvage Rate: 0.05%

Broad Group Procedure

January 1,2008

	Plant Amt	<u>Denreclatjon Reserve</u> Amount	Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$36,116,574.73	\$15,026,981.05	0.4161	\$21,089,593.68	0.5839
Computed	\$.16,116,574.73	\$15,006,221.98	0.4155	\$21,110,352.78	0.5845
Differonce		\$20,759.10	0.0006	(\$20,759.10)	-0.0006

Remaining Life Depreciation Accrual

Account: PECO Common 3923 PA
Scenario: PECO Common 392.3 Account 2008
Dieperslon: 12.00 - R1
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,20~

	Plant kmt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$36,116,574.73	7.04	\$2,995,532.85	8.294067%	14.203843%
2008 Additions					
2008 Retirements	(\$2,791,439.21)	0.50	(\$116,309.97)	4.166667%	
Total:	\$38,116,574.73 "		\$2,879,222.88	7.972026%	13.652339%
Average:	\$34,720,855.13		\$2,879,222.88	8.292488%	14.619891%
Grand Total:	\$36,116,574.73 "		\$2,879,222.88	7.972928%	13.652339%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3924 PA

Dispersion: 9.00 - R1

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Allot Factor	Computed Nat Plant	Accrual
2002	5.50	\$114,175.19	9.00	5.24	0.5826	1.0000	\$66,521.63	\$12,686.13
1995	12.50	\$251,452.57	9.00	1.84	0.2046	1.0000	\$51,452.38	\$27,939.17
		\$365,627.76	9.00	2.90	0.3227	1.0000	\$117,974.02	\$40,825.31

Depreciation Reserve Summary

Account: PECO Common 3924 PA
 \$cecarlo: PECO Common 392.4 Account 2008
 Disperelon: 9- R1

Average NM Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Deoreclaton Rem~'v~) Amount	Ratio	Amount	Ratio
Recorded	\$365,627.76	\$215,557.63	0.5896	\$150,070.13	0.4104
Computed	\$365,627.76	\$247,663.74	0.6773	\$117,974.02	0.3227
Differance		(\$32,096.11)	-0.0878	\$32,096.11	0.0878

Remaining Life Depreciation Accrual

Account: PECO Common 3924 PA
 Scenario: PECO Common 392.4 Account 2008
 Dispersion: 9.00 o R1
 Average Net Salvage Rate: 0.05%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$365,627.76	2.90	\$51,677.86	14.134009%	34.435807%
2008 Additions	SO.IX)		\$0.05		
2008 Retirements	(\$91,051.60)	0.50	(\$5,058.42)	5.555553%	
Total:	\$3e5,627.76 *		\$46,619.44	12.750520%	31.065103%
Average:	\$320,101.96		\$46,619.44	14.563935%	44.592988%
Grand Total:	\$365,627.76 *		\$46,619.44	12.750520%	31.065103%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3925 PA

Diapereion: 15.00 - R2

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

B-load Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allo<: Factor	Computed Net Plant	Accrual
2007	0.50	\$634,150.18	15.50	14.55	0.9699	1.0000	\$615,077.96	\$42,277.21
2006	1.50	\$77,184.28	15.00	13.66	0.9106	1.0000	\$70,284.38	\$5,145.62
2005	2.50	\$23,623.28	15.00	12.79	0.8525	1.0000	\$20,138.87	\$1,574.8~
2004	3.50	\$23,828.50	15.00	11.94	0.7958	1.0000	\$18,663.79	\$1,~S7
2003	4.50	\$37,498.78	15.00	11.11	0.7406	1.0000	\$27,771.32	\$2,499.92
2002	5.50	\$174,201.67	15.00	10.30	0.6869	1.0000	\$119,657.52	\$11,613.44
2001	6.50	\$16,382.93	15.00	9.52	0.6349	1.0500	\$10,401.29	\$1,052.20
2000	7.50	\$111,514.21	15.00	8.77	0.5846	1.0000	\$65,195.81	\$7,434.28
1997	10.50	\$239,239.39	15.05	6.69	0.4458	1.0000	\$105,657.61	\$15,949.29
1996	11.50	\$275,619.31	15.00	6.06	0.403~	1.0000	\$111,336.05	\$18,374.62
1995	12.50	\$213,517.84	15.00	5.47	0.3645	1.0000	\$77,835.74	\$14,234.52
1994	13.50	\$244,868.86	15.00	4.91	0.3277	1.0000	\$80,231.31	\$16,324.59
1988	19.50	\$39,923.60	15.00	2.40	0.1602	1.0000	\$6,397.19	\$2,661.57
1978	29.50	\$24,007.27	15.00	0.00	0.0000	0.0000		
1976	31.50	\$1,544.50	15.00	0.50	0.0500	0.0000		\$0.00
1975	32.50	\$25,351.71	15.00	0.00	0.0500	0.0050		
1974	33.50	\$814.23	15.00	0.00	0.0000	0.0000		
1973	34.50	\$67,709.54	15.00	0.00	0.0500	0.(X)00		\$0.00
1972	35.50	\$4,524.32	15.50	0.00	0.0000	0.0000		
1971	36.50	\$5,544.50	15.50	0.05	0.0500	0.0550		
1970	37.50	\$27,731.60	16.00	0.00	0.0000	0.0050		\$0.00
1969	38.50	\$11,345.85	15.00	0.00	0.0000	0.0000		\$0.00
1968	39.50	\$54,611.08	15.00	0.00	0.0500	0.5005	\$0.00	
1967	40.50	\$23,398.38	15.00	0.00	0.0000	0.0000		
19~6	41.50	\$3,152.61	15.00	0.00	0.0050	0.(X)00		
		\$1,026.82	15.00	0.00	0.0050	0.0500		
1962	45.50	\$972.68	15.00	0.00	0.0050	0.5000		
1961	46.50	\$3,538.00	15.00	0.00	0.0500	0.0805		
1960	47.50	\$12,247.38	15.50	0.00	0.0000	0.0000		
1957	50.50	\$829.62	15.00	0.00	0.0050	0.5050		
1956	51.50	\$105.87	15.00	0.00	0.0000	0.0500	\$0.08	\$0.00
		\$2,381,117.79	15.00	9.45	0.5585	1.0000	\$1,329,949.83	\$140,770.72

Depreciation Reserve Summary

Account: PECO Common 392S PA
 Scenario: PECO Common 392.5 Account 2008
 Depreciation: IS- R2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Anti	<u>Depreciation Reserve</u> Amount	Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$2,381,117.79	\$942,594.76	0.3959	\$1,438,523.03	0.6041
Computed	\$2,381,117.79	\$1,051,167.96	0.4415	\$1,329,049.83	0.5588
Difference		(\$108,573.20)	-0.0456	\$108,573.20	0.0456

Remaining UIO Deprsclation Accrual

Account: PECO Common 3925 PA

Scenario: PECO Common 392.S Account 2008

Dispersion: 15,00 - R2

Average Net Salvage Rata: 0.0(Y/Q

Future Net Salvage Rata: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rata (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$2,381,117.79	9.45	\$152,262.83	6.394595%	10.S84664%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$99,817.75)	0.50	(\$3,327.26)	3.333335%	
Total:	\$2,381,117.79 *		\$148,935.57	6.254859%	10.353367%
Average:	\$2,331,208.92		\$148,935.57	6.388770%	10.725483%
Grand Total:	\$2,381,117.79 *		\$148,935.\$7	6.2S4859%	10.3S3367%

* Excluding 2008 Retirementa

Generation Arrangement Report

Account: PECO Common 3928 PA

Dispersion: 10.00 - R4

Average Net Salvage Rate:

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	All(x: Factor	Computed Net Plant	Accrual
2007	0.50	\$365,024.87	10.00	9.50	0.9501	1.0000	\$346,794.98	\$36,502.49
2006	1	\$907,144.32	10.00	8.50	0.8504	1.0050	\$771,355.29	\$90,714.43
2005	2.50	\$324,295.95	10.00	7.51	0.7512	1.0000	\$243,826.50	\$32,429.69
2003	4.50	\$302,959.24	10.00	5.58	0.5583	1.0000	\$168,634.29	\$20,205.92
2002	5.50	\$1,214,887.95	10.00	4.67	0.4673	1.0000	\$567,740.21	\$121,488.80
2001	6.50	\$18,361.97	10.00	3.82	0.3823	1.0000	\$7,02~52	\$1,836.20
2000	7.50	\$5,141.00	10.00	3.05	0.3047	1.0050	\$1,956.28	\$514.10
1996	11.50	\$50,471.34	10.00	0.97	0.0974	1.0000	\$5,499.09	\$5,647.13
1995	12.50	\$70,184.76	10.00	0.73	0.0726	1.0000	\$5,097.73	\$7,018.46
1994	13.50	\$223,502.18	10.00	0.33	0.0534	1.0000	\$11,939.14	\$22,350.22
1993	14.50	\$50,294.80	10.00	0.30	0.0500	1.0000	\$1,510.37	\$8,029.46
1992	15.50	\$41,928.39	10.00	0.00	0.0000	0.0000	\$0.00	
1983	24.50	\$2,890.72	10.00	0.00	0.0050	0.0050	\$0.00	
1974	33.50	\$3,888.93	10.00	0.00	0.0500			
1973	34.50	\$3,536.28	10.00	0.00	0.0000	0.0000	\$0.00	
1972	35.50	\$17,323.55	10.00	0.00	0.0000			
1955	42.50	\$84,406.50	10.00	0.00	0.0000			
1962	45.50	\$57.56	10.00	0.00	0.0000			
1946	61.50	\$920.22	10.00	0.00	0.0500	0.0000	\$0.00	
		\$3,691,921.51	10.00	6.02	0.5772	1.0000	\$2,130,824.49	

Depreciation Reserve Summary

Account: PECO Common 3928 PA
 Scenario: PECO common 392.6 Account 2008
 Dispersion: 10- R4

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure
 January 1,2008

	Plant Amt	<u>Del)re<:lation Reserv~</u> Amount	Ratio	~ Amount	Ratio
Recorded	\$3,691,921.51	\$1,46~,793.98	0.3981	\$2,222,127.83	0.6019
Computed	\$3,691,921.51	\$1,561,097.02	0.4228	\$2,130,824.49	0.5772
Difference		(\$91,303.34)	-0.0247	\$91,303.34	0,0247

Remaining Life Depreciation Accrual

Account: PECO Common 3926 PA
 Scenario: PECO common 392.6 Account 2008
 Dispersion: 10.00 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$3,691,921.51	6.02	\$368,894.13	9.991928%	16.600941%
2008 Additions	\$0.00		\$0.68		
2008 Retirements	(\$405,168.73)	0.50	(\$20,258.34)	0.000001%	
Total:	\$3,691,921.51 *		\$348,635.79	9.443207%	15.689277% ^{1/0}
Average:	\$3,48~,338.14		\$348,635.79	9.991459%	17.263090%
Grand Total:	\$3,691,921.51 *		\$348,635.79	9.443207%	15.689277%

Excluding 2008 Retirements

Generation Arrangement Repod

Account: PECO Common 3930 PA
 Dispersion: 20.00 - SO

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure
 January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	AJloc Factor	Computed Net Plant	Accrual
2007	0.50	\$270,798.50	20.00	19.50	0.9750	1.0000	\$284,028.60	\$13,539.93
2006	1.50	\$134,383.00	20.00	18.50	0.9250	1.0000	\$124,304.28	\$6,719.15
2003	4.50	\$14,097.71	20.00	15.50	0.7750	1.0000	\$11,012.53	\$710.49
1999	8.50	\$84,686.84	20.00	11.50	0.5750	1.0000	\$48,694.93	\$4,234.34
1997	10.50	\$19,912.03	20.00	9.50	0.4750	1.0000	\$9,483.21	
1995	12.50	\$165,693.43	20.00	7.50	0.3750	1.0000	\$62,135.04	\$8,284.67
1994	13.50	\$64,131.55	20.00	6.50	0.3250	1.0000	\$20,842.75	
1993	14.50	\$264,501.83	20.00	5.50	0.2750	1.0000	\$72,738.00	\$13,225.09
1991	16.50	\$19,808.08	20.00	3.50	0.1750	1.0000	\$3,465.19	\$990.35
1990	17.50	\$3,643.69	20.00	2.50	0.1250	1.0000	\$480.46	\$192.18
1989	18.50	\$44,583.57	20.00	1.50	0.0750	1.0000	\$3,343.77	\$2,229.18
		\$1,265,845.29	20.00	11.15	0.5575	1.0000	\$705,528.75	\$63,279.20

Depreciation Reserve Summary

Account: PECO Common 3930 PA
 Scenario: PECO Common 393.0 Account 2008
 Dispersion: 20- SQ

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Depreciation Reserve</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$1,265,545.29	\$15,852.41	0.0125	\$1,249,692.88	0.9875
Computed	\$1,265,545.29	\$560,016.54	0.4425	\$705,528.75	(.5575
Difference		(\$544,164.13)	-0.4300	\$544,164.13	0.4300

Remaining Life Depreciation A--rua!

Account: PECO Common 3930 PA
 Scenario: PECO Common 393.0 Account 2008
 Dispersion: 20.08 - SQ

Average Net Salvage Rate: 0,00%
 Future Net Salvage Rate: 0.0(P/\$

Broad Group Procedure

Januan/1,2008

	Plant Amt	Remaining Life	Accrual (Do,are)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$1,265,545.29	11.15	\$112,082.10	8.856427%	8.968772%
2008 Additions	\$0.00		\$0.08		
2008 Retirements	(\$0.00)	0.50	(\$0.08)		
Total:	\$1,265,545.29 -		\$112,082.10	8.856427% P/o	8.968772%
Average:	\$1,265,545.29		\$112,082.10	8.856427%	8.968772%
Grand Total:	\$1,265,545.29 *		\$112,082.10	8.856427%	8.968772%

Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3941 PA

Dispersion: 20.00 - SO

Average Nat Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	0.50	\$11,617.00	20.00	19.50	0.9750	1.0000	\$11,326.57	\$550.85
2000	7.50	\$2,391.84	20.00	12.50	0.6250	1.0000	\$1,494.98	\$1 t 9.59
1998	9.50	\$14,344.62	20.00	10.50	0.5250	1.00GO	\$7,530.93	\$717.23
1997	10.50	\$347,047.27	20.00	9.50	0.4750	1.0000	\$164,847.45	\$17,352.36
1995	12.50	\$33,796.17	20.00	7.50	0.3750	1.0000	\$12,673.56	\$1,689.81
1994	13.50	\$329,523°70	20.00	6.50	0,3250	1.0000	\$107,127.70	\$16,481,19
1993	14.50	\$507,453.28	20.00	5.50	0.2750	1.0000	\$139,549.65	\$25,372.98
1992	15.50	\$806,255.23	20.00	4.50	0.2250	1.0000	\$181,407.43	\$40,312.76
1991	16.50	\$442,134.14	20.00	3.50	0.1750	1.0000	\$77,373.47	\$22,106.71
1990	17.50	\$479,047.11	20.00	2.50	0.1250	1.00(X)	\$59,650.89	\$23,952.36
1989	18.50	\$639,752.94	20.00	1.50	0.0750	1.0000	\$47,981.47	\$31,987.65
1988	19.50	\$194,397.74	20.00	0.50	0.0250	1.0000	\$4,859.94	\$9,719.89
		\$3,807,501.04	20.00	4.29	0.2143	1.0(300)	\$816,053.98	\$190,393.65

Depreciation Reserve Summary

Account: PECO Common 3941 PA
 Scenario: PECO Common 394.1 Account 2008
 Dispersion: 20- SQ

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rata: 0.00%o

Broad Group Procedure

January 1,2008

	Plato Amt	<u>Depreciation Reserve</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$3,807,861.94	\$2,319,158.78	0.6090	\$1,488,702.26	0.3910
Computed	\$3,807,861.04	\$2,991,807.06	0.7857	\$816,053.98	0.2143
Difference		(\$672,648.28)	-0.1766	\$672,648.28	0.1766

Remaining Life Depreciation Accrual

Account: PECO Common 3941 PA
 Scenario: PECO Common 394.1 Account 2008
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.0e/Q
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre. 2008 Additions	\$3,807,861.04	4.29	\$347,328.22	9.121347%	23.330940%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$194,397.74)	0.50	(\$4,859.94)	2.490998%	
Total:	\$3,807,861.04		\$342,468.28	8.993718%	23.004485%
Average:	\$3,710,662.17		\$342,468.28	9.229304%	24.611387%
Grand Total:	\$3,807,861.04		\$342,468.28	8.993718%	23.004485%

Excluding 2008 Retirement~

Generation Arrangement Report

Account: PECO Common 3942 PA

Dispersion: 20.00 - **SO**

Average Net Salvage Rate: 0.00%

Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Suntlvng Plant	Avg Life	Remaining Life	Nat Plant Ratio	Nloø Factor	Computed Nat Plant	Accrual
2006	1.50	\$10,804.91	20.00	18.50	0,9250	1.0000	\$9,994.S4	\$540.25
2005	2.50	\$10,\$26.02	20.00	17.50	0.8750	1.0000	\$9,210.27	\$526.30
		\$21,330.93	20.00	18.01	0,90(j3	1.0000	\$19,204.81	\$1,066.55

Oeoproclatlon Reserve Summary

Account: PECO Common 3942 PA
 Scenario: PECO Common 394.2 Accpunt 2006
 Dispersion: 20- SO

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January !, 2008

	Plant Amt	<u>Oeoreclation Re-erv..~</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$21,330.93	\$2,167.65	0.1016	\$19,163.28	0.8984
Computed	\$21,330.93	\$2,126.12	0.0997	\$19,204.81	0.9003
Differen,e		\$41.53	0.0019	(\$41.53)	-0.0019

Remaining Life Depreciation Accrual

Account: PECO Common 3942 PA
 Schedule: PECO Common 394.2 Account 2008
 Dispersion: 20.00 - **SQ**

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.0(%)

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$21,330.93	18.01	\$1,064.24	4.989188%/o	5.553539%
2008 Additions	\$0.00				
2008 Retirements	(\$0.00)	0.00	(\$0.00)		
Total:	\$21,330.93		\$1,064.24	4.989188%.	5.553539%
Average:	\$21,330.93		\$1,064.24	4.989188%	5.553539%
Grand Total:	\$21,330.93		\$1,064.24	4.989198%	5.553539%

" Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 3943 PA

Dispersion: 20.00 - SO

Average Net Salvage Rate: 0.50%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Factor	Computed Net Plant	Accrual
2007	0.50	\$21,453.01	20.00	19.50	0.9750	1.0000	\$20,916.68	\$1,072.63
2006	1.50	\$3,478.87	20.50	18.50	0.9250	1.4000	\$3,217.95	\$173.94
2004	3.50	\$54,167.87	20.00	16.50	0.8250	1.0000	\$44,698.49	\$2,708.39
2003	4.50	\$286,764.74	20.00	15.50	0.7750	1.9800	\$222,242.67	\$14,338.24
2002	5.50	\$223,879.62	20.00	14.50	0.7250	1.0000	\$162,312.72	\$11,103.96
2001	6.50	\$64,643.94	20.00	13.50	0.6750	1.0000	504,019.66	\$4,742.20
2000	7.50	\$23,910.82	20.00	12.50	0.6250	1.0000	\$14,944.20	\$1,195.54
1999	5.50	\$824,190.47	20.50	11.50	0.5750	1.0000	\$473,909.52	\$41,209.52
1997	10.50	\$144,813.49	20.00	9.50	0.4750	1.5000	\$68,786.41	\$7,240.67
1996	11.50	\$56,379.59	20.00	8.50	0.4250	1.0000	\$23,961.33	\$2,818.98
1995	12.50	\$199,759.63	20.00	7.50	0.3750	1.0000	\$74,909.95	59,087.98
1994	13.50	\$2,615,533.01	20.00	6.50	0.3250	1.5000	\$850,048.23	\$130,776.65
1993	14.50	\$609,882.37	20.00	5.50	0.2750	1.0000	\$167,717.65	\$50,494.12
1992	15.50	\$322,073.78	20.00	4.50	0.2250	1.0000	\$72,466.60	\$16,103.69
1991	16.50	\$333,425.89	20.00	3.50	0.1750	1.0050	\$38,349.63	\$16,671.20
1990	17.50	\$210,069.80	20.00	2.50	0.1250	1.0000	\$20,250.73	\$10,503.49
1989	18.50	\$467,401.92	20.00	1.50	0.0750	1.0000	\$35,055.14	\$23,370.10
1988	19.50	\$315,016.46	20.00	0.50	0.0250	1	\$7,875.41	\$15,750.82
		\$6,807,045.28	20.00	7.03	0.3514	1.0000	\$2,391,980.95	\$340,352.26

Oepreclation Reserve Summary

Account: PECO Common 3943 PA
 Scenario: PECO Common 394.3 Account 2008
 Diaperelon: 20- SO

Average Nat Salvage Rate-
 Future Nat Salvage Ratio: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	<u>OeDreclatiOn Reaerve</u> Amount	Ratio	~ Amount	Ratio
Recorded	\$6,807,045.28	\$3,876,312.40	0.5695	\$2,930,732.88	0.4305
Computed	\$6,807,045.28	\$4,415,364.42	0.5486	\$2,391,680.86	0.3514
Difference		(\$539,052.02)	-0.0792	\$539,052.02	0.0792

Remaining Lite Depreciation Accrual

Account: PECO Common 3943 PA
 Scenario: PECO Common 394.3 Account 2008
 Dispersion: 20.00 - **SQ**
 Average Net Salvage Rate: 0.03%
 Future Net Salvage Rate: 0.03%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$6,807,045.28	7.03	\$417,062.99	6.126931%	14.230672%
2008 Additions	\$0.05		\$0.00		
2008 Retirements	(\$315,016.46)	0.50	(\$7,876.41)	2.500000%	
Total:	\$6,807,045.28 *		\$409,187.58	6.01123~!/~	13.961954%
Average:	\$6,649,537.05		\$409,187.58	6.153625%	14.754938%
Grand Total:	\$6,807,045.28 *		\$409,187.58	6.011236%	13.961954%

Excluding 2008 Retirements

Generation A-rangemeft Report

Account: PECO Common 3961 PA

Dispersion: 11.00 - L2

Average Nat Salvage Rate:

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January t, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2002	5.50	\$93,979.86	1	6.27	0.5698	1.0000	\$53,550.80	\$8,543.62
1998	9.50	\$35,8(X).78	11.00	4.67	0.4242	1.0000	\$15,186.85	\$3,254.62
lg~6	21.50	\$5,472.23	11.00	1.84	0.1673	1.0000	\$915.71	\$497.48
1981	26.50	\$6,017.00	11.00	0.93	0.0848	1.0000	\$610.29	\$547.00
1980	27.50	\$3,956.00	11.00	0.77	0.0698	1.0000	\$276.19	\$359.55
1977	30.50	\$11,826.57	11.00	0.00	0.0000	0.0000	\$6.00	\$0.00
1973	34.50	\$28,014.86	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$185,066.30	11.00	5.34	0.3806	1.0000	\$70,439.84	\$13,202.26

Depreciation Reserve Summary

Account: PECO Common 3961 PA
 Scenario: PECO Common 396.1 Account 2008
 Disposition: 11 - 1.2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure
 January 1, 2008

	Plant Asset	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$185,066.30	\$120,889.30	0.6532	\$64,177.00	0.3468
Computed	\$185,066.30	\$14,626.46	0.6194	\$70,439.84	0.3806
Difference		\$6,262.84	0.0338	(\$6,262.84)	-0.0338

Remaining Life Depreciation Accrual

Account: PECO Common 3961 PA
 Scenario: PECO Common 396,1 Account 2008
 Dispersion: 11.00 - L2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate:

Broad Group Procurement

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Prs- 2008 Additions	\$18,068.30	5.34	\$12,028.44	8.499532%	18,742.00%
2008 Additions	\$0.00				
2008 Retirements	(\$21,282.26)	0.50	(\$967.38)	4.545476%	
Total:	\$185,066.30 *		\$11,061.06	5.976811%	17.235245%
Average:	\$174,425.17		\$11,061.06	6.341437%	20.681032%
Grand Total:	\$185,066.30		\$11,031.06	5.976811%	17.235245%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Common 397 Composite

Dispersion: 28.00 - \$2

Average Net Salvage Rate: 0.50%

Future Net Salvage Rate: 0.03%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	0.50	\$8,652,601.45	28.00	27.50	0.9821	1.0000	\$8,533,805.00	\$237,592.91
2006	1.50	\$7,909,519.60	28.00	26.50	0.9464	1.0000	\$7,485,822.57	\$282,482.84
2005	2.50	\$50,000.00	28.00	25.50	0.9107	1.0000	\$45,537.01	\$1,785.71
2003	4.50	\$844,013.54	28.00	23.51	0.8397	1.0300	\$540,780.40	\$23,000.48
2002	5.50	\$50,892.16	28.00	22.53	0.8045	1.0000		\$1,817.58
2001	6.50	\$122,375.76	28.00	21.55	0.7698	1.0000	\$94,204.17	\$4,370.56
2000	7.50	\$1,838,120.91	28.00	20.60	0.7356	1.0000	\$1,352,088.48	\$565,647.18
1999	8.50	\$1,031,170.51	28.00	19.66	0.7021	1.0000	\$723,975.18	\$36,827.52
1998	9.50	\$7,398,704.24	28.00	18.74	0.5094	1.0000	\$4,952,510.53	\$264,239.44
1997	10.50	\$2,320,209.43	28.00	17.85	0.6376	1.0000	\$1,479,254.34	\$82,884.62
1996	11.50	\$14,418.94	28.00	16.99	0.6068	1.5000	\$8,749.76	\$514.98
1995	12.50	\$1,367,919.37	28.00	16.16	0.5771	1.0000	\$789,429.37	\$48,854.26
1990	17.50	\$1,140,540.86	28.00	12.48	0.4459	1.0000	\$508,522.55	\$40,733.60
1986	21.50	\$57,988.37	28.00	10.11	0.3609	1.0000	\$20,930.50	\$2,071.01
1985	22.50	\$437,778.14	28.00	9.58	0.3422	1.0500	\$149,811.23	\$15,634.93
1981	26.50	\$354,726.88	28.00	7.72	0.2758	1.0000	\$97,758.00	\$12,668.82
1979	28.50	\$16,810.90	28.00	6.91	0.2467	1.0000	\$4,146.72	
		\$31,407,791.06	28.00	22.13	0.7905	1.0030	\$24,828,270.63	\$1,121,706.82

Depreciation Reserve Summary

Account: PECO Common 397 Composite
 Scenario: PECO Common 397 Composite 2008
 Dispersion: 28- \$2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate:

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Depreciation F-Nervq</u> Amount	Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$31,407,791.06	\$3,968,256.97	0.1263	\$27,439,534.09	0.8737
Computed	\$31,407,791.08	\$6,679,520.43	0.2095	\$24,828,270.63	0.7905
Difference		(\$2,611,263.46)	-0.0831	\$2,611,263.46	0.0831

Remaining Life Depreciation Accrual

Account: PECO Common 397 Composite
 Scenario: PECO Common 397 Composite 2008
 Dispersion: 28.00 - \$2

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.65%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$31,407,791.06	22.13	\$1,239,680.09	3.947046%	4.517861%
2008 Additions	\$0.00		50.50		
2008 Retirements	(\$178,228.50)	0.50	(\$3,182.65)	1.785713%	
Total:	\$31,407,791.06 "		\$1,236,497.44	3.936913%/o	4.506263%
Average:.	\$31,318,676.81		\$1,236,497.44	3.948115%	4.520945%
Grand Total:	\$31,407,791.06 "		\$1,236,497.44	3.936913%	4.506263%

* Excluding 2008 Retirements

Generation/m'angement Report

Account: PECO Common 3880 PA

Dispersion: 15.00 - SG

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January t, 2008

Vintage	Age	Sure, lying Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	AccruaJ
2007	0.50	\$20,663.73	15.00	14.50	0.9667		\$19,974.94	\$1,377.50
2004	3.50	\$13,659.19	15.00	11.50	0.7667	1.0000	\$10,47~05	\$910.61
2003	4.50	\$484,903.42	15.00	10.50	0.7000	1.0000	\$339,432.39	\$32,326.89
1996	11.50	\$82,100.20	15.00	3.50	0.2333	1.0000	\$19,156.71	\$5,473.35
1994	13.50	\$21,021,94	15.00	1.50	0.1000	1.0000	\$3,102.19	\$1,401,46
1993	14.50	\$47,178.79	15.00	0.50	0.0333	1.0000	\$1,572.03	\$3,145.25
		\$669,527.27	15.00	8.80	0.506~	1.0000	\$392,710.91	

Depreciation Reserve Summary

Account: PECO Common 3980 PA
 Scenario: PECO Common 398.0 Account 2008
 Dispersion: 1S - SQ

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	<u>De~rec~ation Retryg</u> Amount	Ratio	<u>N~ P~an~</u> Amount	Ratio
Recorded	\$669,527.27	\$91,068.13	0.1360	\$578,459.14	0.8640
Computed	\$669,527.27	\$276,816.36	0.4135	\$392,710.91	0.5865
Difference		(\$185,748.23)	-0.2774	\$185,748.23	0.2774

Remaining Life Depreciation Accrual

Account: PECO Common 3980 PA
Scenario: PECO Common 398.0 Account 2008
Dispecslon: 15.00 - SQ

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Prs- 2008 Additions	\$669,527.27	8.80	\$65,747.12	9.819932%	11.365g06%
2008 Add.ions					
2008 Retirements	(\$47,178.79)	0.50	(\$1,572.63)	3.333341%	
Total:	\$669,\$27.27 *		\$64,174.49	9.585046%	11.094040%
Average:	\$645,\$37.88		\$64,174.4S	9.935087%	11.565686%
Grand Total:	\$869,527.27 *		\$64,174.4S	9.585045%	11.094040%

Excluding 2008 Retirements

Generetlon Arrangement Report

Account: PECO Gas 375 Composite

Dispersion: 45.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.03%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Factor	Computed Net Plant	Accrual
2007	0.50	\$49 ~85.92	45.00	44.50	0.9889	1.0003	\$49 331.50	\$1,108.58
2004	3.50	\$129 057.30	45.03	41.52	0.9227	1.0030	\$119 682.44	\$2,867.94
2003	4.50	\$1,082 146.73	45.03	40.55	0.9010	1.0030	\$975 035.83	\$24,047.71
2002	5.50	\$50 149.65	45.00	39.58	0.8796	1.0300	\$44 110.15	\$1,114.44
2001	6.50	\$194 581.67	45.03	38.03	0.6584	1.0300	\$167 028.26	\$4,324.04
1999	8.50	\$11 566.52	45.00	35.76	0.8169	1.0000	\$9,449.12	\$257.03
1998	9.50	\$1,976,170.57	45.00	35.85	0.7967	1.0300	\$1,574,439.63	\$43,914.90
1997	10.50	\$2,212,902.75	45.00	34.96	0.7768	1.0308	\$1,719,037.99	\$49,175.62
1996	11.50	\$1,030,764.54	45.00	34.07	0.7572	1.0800	\$780,497.26	\$22,905.68
1995	12.50	\$573,154.66	45.00	33.21	0.7380	1.0300	\$422,971.04	\$12,736.77
1994	13.50	\$3,328,501.28	45.00	32.36	0.7191	1.0000	\$2,393,380.34	\$73,966.70
1992	15.50	\$27 198.22	45.00	30.70	0.6822	1.0300	\$18,552.96	
1991	16.50	\$23 320.58	45.00	29.89	0.6643	1.0303	\$15,491.02	\$518.24
1990	17.50	\$50 101.91	45.00	29.11	0.6469	1.0000	\$32,409.70	\$1,113.38
1989	18.50	\$643 655.54	45.00	28.35	0.6300	1.0000	\$405,533.59	\$14,303.46
1988	19.50	\$417 757.79	45.00	27.62	0.6138	1.0030	\$268,435.91	\$9,283.51
1987	20.50	\$1,129.98	45.00	26.92	0.5982	1.0000	\$675.99	\$25.11
1986	21.50	\$6,038.61	45.00	26.25	0.5834	1.0300	\$4,672.67	\$177.97
1985	22.50	\$294,295.46	45.00	25.62	0.5694	1.0030	\$167,566.39	\$6,539.90
1984	23.50	\$233,206.14	45.00	25.02	0.5560	1.0000	\$1 29,073.99	\$5,182.38
1983	24.50	\$57,390.13	45.03	24.45	0.5434	1.0000	\$31,1 87.89	\$1,275.34
1982	25.50	\$210,672.46	45.00	23.92	0.5315	1.0030	\$111,969.15	\$4,681.61
1981	26.50	\$6,330.35	45.00	23.41	0.5203	1.0000	\$3,293.61	\$1 40.67
1980	27.50	\$377,828.96	45.00	22.94	0.5097	1.0030	\$192,593.02	\$8,396.20
1979	28.50	\$14,870.44	45.03	22.49	0.4998	1.0030	\$7,432.11	
1978	29.50	\$732.74	45.00	22.07	0.4904	1.0030	\$359.32	\$16.28
1975	32.50	\$1,994.22	45.00	20.94	0.4654	1.0080	6938.01	\$44.32
1973	34.50	\$4,245.03	45.00	20.28	0.4568	1.0050	\$1,913.47	\$94.33
1972	35.50	\$2,425.16	45.00	19.98	0.4440	1.0000	\$1,076.72	\$53.89
1971	36.50	\$235,033.42	45.00	19.69	0.4375	1.0300	\$103,838.37	\$5,223.63
1966	41.50	\$101,515.09	45.00	18.37	0.4081	1.0303	\$41,430.57	\$2,255.89
1965	42.50	\$192,739.90	45.00	18.12	0.4026	1.0000	\$77,604.47	\$4,263.11
1964	43.50	\$42,123.35	45.00	17.68	0.3973	1.0000	\$16,734.17	\$936.07
1963	44.50	\$30,340.43	45.00	17.63	0.3919	1.0000	\$11,890.06	\$674.23

Generation Arrangement Report

Account: PECO Gas 375 Composite
 Dispersion: 45.00 - 1.2

Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure
 January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	45.50	\$158,864.73	45.00	17.39	0.3866	1.0005	\$61,409.27	\$3,530.33
1961	46.50	\$15,537.66	45.00	17.16	0.3812	1.0505	\$5,923.35	\$345.28
1960	47.50	\$21,382.62	45.00	16.92	0.3760	1.0050	\$6,038.88	\$475.17
1959	48.50	\$9,143.82	45.00	16.58	0.3706	1.0500	\$3,388.69	\$203.20
1957	50.50	\$4,949.85	45.00	16.19	0.3598	1.0000	\$1,457.33	\$90.00
1956	51.50	\$142,123.39	45.00	15.95	0.3544	1.0500	\$50,372.64	\$3,158.30
1965	52.50	\$28,400.16	45.00	15.71	0.3490	1.0000	\$9,912.49	\$631.11
1954	53.50	\$116,303.05	45.00	15.46	0.3435	1.0000	\$39,954.24	\$2,564.51
1953	54.50	\$10,186.17	45.00	15.21	0.3380	1.0000	\$3,442.95	\$226.38
1952	55.50	\$10,381.63	45.00	14.96	0.3525	1.0000	\$3,451.52	\$230.70
1951	56.50	\$29,240.25	45.00	14.71	0.3270	1.0000	\$9,560.28	\$649.78
1950	57.50	\$25,660.50	45.00	14.45	0.3213	1.0000	\$6,245.83	\$570.23
1949	58.50	\$14,080.96	45.00	14.21	0.3157	1.0000	\$4,445.95	\$312.91
1948	59.50	\$112,214.16	45.00	13.96	0.3101	1.0000	\$34,800.36	\$2,493.65
1947	60.50	\$7,581.69	45.00	13.70	0.3045	1.0000	\$2,308.72	\$158.48
1946	61.50	\$1,723.79	45.00	13.45	0.2990	1.0000	\$515.35	\$38.31
1945	62.50	\$3,753.27	45.00	13.20	0.2934	1.0000	\$1,101.64	\$83.41
1944	63.50	\$263.42	45.00	12.95	0.2878	1.0000	\$75.80	\$5.85
1943	64.50	\$929.70	45.00	12.70	0.2822	1.0000	\$262.37	\$20.66
1942	65.50	\$741.82	45.00	12.45	0.2767	1.0000	\$205.29	\$16.48
1941	66.50	\$551.29	45.00	12.21	0.2712	1.0000	\$149.53	\$12.25
1940	67.50	\$145.98	45.00	11.96	0.2658	1.0005	\$38.80	\$3.24
1939	68.50	\$678.52	45.00	11.71	0.2603	1.0000	\$176.64	\$15.08
1937	70.50	\$234.15	45.00	11.24	0.2497	1.0000	\$58.45	\$5.20
1933	74.50	\$224.62	45.00	10.30	0.2289	1.0050	\$51.41	\$4.99
1932	75.50	\$8,181.33	45.00	10.07	0.2238	1.0000	\$1,830.79	\$181.81
1931	78.50	\$821.26	45.00	9.64	0.2187	1.0000	\$179.63	\$18.25
1930	77.50	\$2,691.75	45.00	9.62	0.2137	1.0000	\$575.28	\$59.82
1929	78.50	\$1,279.77	45.00	9.39	0.2088	1.0000	\$267.18	\$28.44
1927	80.50	\$1,700.96	45.00	8.96	0.1991	1.0500	\$338.63	\$37.80
1926	81.50	\$903.78	45.00	8.74	0.1943	1.0000	\$175.57	\$20.08
1924	83.50	\$4,972.43	45.00	8.32	0.1849	1.0000	\$919.28	\$110.50
1923	84.50	\$73.11	45.00	8.11	0.1802	1.0000	\$13.17	\$1.62
1922	85.50	\$24,623.82	45.00	7.90	0.1735	1.0000	\$4,321.61	\$547.20

Generation Arrangement Report

Account: PECO Gas 375 Composite

Dispersion: 45.00 - L2

Average Net Salvage Rate: 0.0(Plo

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Facto~	Computed Net Plant	Accrual
1917	90.50	\$928.16	45.00	6.88	0.1529	1.0000	\$141.91	\$20.63
1915	92.50	\$1,143.09	45.00	6.49	0.1442	1.0000	\$164.85	\$25.40
1914	93.50	\$21,770.19	45.00	5.29	0.1398	1.0000	\$3,043.76	\$483.78
1913	94.50	\$35,709.70	45.00	6.10	0.1355	1.0000	\$4,837.27	\$793.55
1910	97.50	\$1,045.66	45.00	5.52	0.1228	1.0000	\$128.49	\$23.26
		\$14,436,068.93	45.00	31.65	0.7033	1.0000	\$10,152,881.54	\$320,801.53

Depreciation Reserve Summary

Account: PECO Gas 375 Composite
Scenario: PECO Gas 375 Composite 2006
Dispersion: 45- L2

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Depreciation Reserve</u> Amount	Ratio	<u>N- Plant</u> Amount	Ratio
Recorded	\$14,436,068.93	\$4,042,576.93	0.2800	\$10,393,492.00	0.7200
	\$14,436,068.93	\$4,283,187.39	0.2967	\$10,152,881.54	0.7033
Difference		(\$240,610.46)	.0167	\$240,610.46	0.0167

Remaining Life:-prolation Accrual

Account: PECO Gas 37S Composite
 Scenario: PECO Gas 375 Composite 2006
 Dispersion: 45.00 to 1.2
 Average Nat Salvage Rate: 0.00%
 Future Nat Salvage Rate: 0.00%

Broad Group Procedure
 January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollam)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$14,436,068.93	31.65	\$328,404.12	2.274886%	3.159709%
2008 Additions					
2008 Retirements	(\$143,197.26)	0.50	(\$1,591.08)	1.111111(Y/-	
Total:	\$14,436,068.93 *		\$326,813.04	2.263865%	3.144401%
Average:	\$14,364,470.29		\$326,813.04	2.275149%	3.166212%
Grand Total:	\$14,436,068.93 *		\$326,813.04	2.263885%	3.144401%

* Excluding 2008 Retirements

Generation Anangement Report

Account: PECO Gas 3761 PA
 Dispersion: 66.00 - R3

Average NM Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	
2007	0.50	50,377,771.96	66.00	65.51	0.9925	1.0(0)0	\$6,330,146.78	\$96 632.91
2006	1.50	\$9,896,442.03	66.00	64.52	0.9776	1.0000	\$9,675,160.41	\$149 946.08
2(X)~	2.50	\$7,804,46~.46	66.00	63.54	0.9628	1.00Q0	\$7,513,840.16	\$118 249.43
2004	3.50	\$6,922,702.19	66.00	62.56	0.9479	1.0000	\$6,502,258.47	\$104 m.53
2003	4.50	\$3,686,858.8Q	66.00	61.59	0.9331	1.0(X)0	\$3,440,278.09	\$65 861.50
2002	5.50	\$4,863,449.36	66.00	60.61	0.9184	1.0000	\$4,466,416.61	\$73 68~53
2001	6.50	\$10,473,855.44	66.00	59.64	0.9036	1.0(X)0	\$9,464,546.41	\$158.694.79
2000	7.50	\$88,006.47	66.00	58.67	0.8889	1.0500	\$78,233.02	\$1,333.43
1999	8.50	\$116,883,929.12	66.00	57.70	0.8743	1.0(X)0	\$102,165,714.11	\$1,770,514.08
1998	9.50	\$4,072,223.18	66.00	58.74	0.8597	1.0000	\$3,500,952.56	\$61,700.35
1997	10.50	\$5,163,684.38	66.00	55.78	0.8452	1.0(X)00	\$4,364,179.55	\$78,237.64
1996	11.50	\$1,597,558.86	66.50	54.83	0.8307	1.0000	\$1,327,076.99	\$24,205.44
1965	12.50	\$652,038.60	46.00	53.87	0.8163	1.0000	\$532,232.33	\$9,879.37
1994	13.50	\$6,157,664.88	66.00	52.92	0.8019	1.00Q0	\$6,541,559.77	\$123,600.98
1993	14.50	\$11,877,056.76	66.00	51.98	0.7876	1.0(X)0	\$9,354,167.33	\$179,955.41
1992	15.50	\$15,679,714.97	66.00	51.04	0.7733	1.00(O)	\$12,125,835.78	\$237,\$71.44
1991	16.50	\$13,235,472.96	66.00	50.11	0.7592	1.0000	\$10,047,986.46	\$200,537.47
1990	17.50	\$13,005,694.62	66.00	49.17	0.7451	1.0(O)	\$6,690,794.10	\$197,071.13
1989	18.50	\$13,626,364.38	66.00	48.25	0.7311	1.0000	\$9,888,531.23	\$204,944.91
1988	19.50	\$11,015,001.04	66.00	47.33	0.7171	1.0000	\$7,898,736.74	\$105,893.93
1987	20.50	\$6,374,185.38	66.00	46.41	0.7033	1.0008	\$5,889,1 04.58	\$126,981.60
1986	21	\$6,763,405.17	50.00	45.50	0.6895	1.0Q00	\$4,663,066.60	\$102,475.64
1985	22.50	\$7,033,814.83	66.00	44.60	0.6758	1.00Q0	\$4,753,354.02	\$106,672.95
1984	23.50	\$4,122,303.53	66.00	43.70	0.6622	1.0000	\$2,729,537.93	\$62,469.14
1983	24.50	\$4,472,891.65	98.00	42.81	0.6487	1.0000	\$2,501,465.66	\$67,771
1982	26.50	\$4,449,882.21	66.00	41.93	0.6352	1.0080	\$2,826,779.93	\$67,422.46
1981	26.50	\$11,241,661.50	66.50	41.05	0.6220	1.0000	\$6,991,704.39	\$170,328.21
1980	27.50	\$9,848,663.95	66.00	40.18	0.6087	1.0000	\$6,905,036.14	\$149,222.18
1979	28.50	\$3,179,968.72	05.00	39.31	0.5956	1.00Q0	\$1,894,052.51	\$48,181.34
1978	20.50	\$1,441,651.47	86.50	38.45	0.5826	1.0000	\$840,076.22	\$21,047.75
1977	30.50	\$1,10~,877.96	6~.00	37.50	0.5697	1.00(O)	\$627,793.\$1	\$16,695.12
1976	31.50	\$1,544,537.14	05.00	36.76	0.5569	1.0(X)00	\$860,151.32	\$23,402.08
1975	32.50	\$2,247,919.57	05.00	35.92	0.5442	1.05Q0	\$1,223,392.12	\$34,058.39
1974	33.50	\$3,363,233.10	05.00	35.09	0.6316	1.0000	\$1,788,950.27	650,958.08

Generation Arrangement Report

Account: PECO Gas 3761 PA

Oiaperslon: 66.00 - R3

Ave'age Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1,

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	34.50	\$4,580,013.22	66.00	34.27	0.5192	1.0000	\$2,378,258.65	\$69,403.23
1972	35.50	\$4,880,512.80	66.00	33.45	0.5068	1.0000	52,473,644.58	\$73,947.16
1971	36.50	\$5,313,576.42	66.00	32.65	0.4944	1.0(0)0	\$2,628,275.18	\$80,508.73
1970	37.50	\$6,790,047.34	65.00	31.65	0.4826	1.0000	\$2,793,772.03	\$67,727.95
1969	38.50	\$6,879,161.74	65.00	31.06	0.4704	1.0000	\$3,226,978.75	\$104,229.72
1968	39.50	\$5,300,619.53	68.00	30.27	0.4687	1.0000	\$2,431,240.30	\$80,312.42
1967	40.50	\$5,357,645.30	65.00	29.50	0.4470	1.0000	\$2,394,664.65	\$61,176.44
1966	41.50	\$6,613,283.32	65.00	28.73	0.4353	1.0000	\$2,443,682.41	\$85,049.75
1965	42.50	\$4,041,195.93	65.00	27.96	0.4239	%0000	\$1,721,472.84	\$61,533.32
1964	43.50	\$5,137,525.43	66.00	27.23	0.4125	1.0000	\$2,119,381.68	\$77,941
		\$3,732,135.63	66.00	26.49	0.4013	1.0000	\$1,497,871.63	\$58,547.58
1962	45.50	\$4,986,345.73	65.00	25.76	0.3903	1	\$1,940,946.64	\$75,535.54
1961	46.50	\$2,385,877.20	65.00	25.04	0.3794	1	\$905,135.11	\$36,149.65
1960	47.50	\$3,124,686.04	65.00	24.33	0.3686	1	\$1,151,738.89	\$47,343.73
1969	48.50	\$2,511,459.89	66.00	23.83	0.3580	1.0000	\$699,681.11	\$38,052.42
1956	49.50	\$2,373,658.18	65.00	22.94	0.3476	1.0000	\$824,973.44	\$35,967.70
1957	50.50	\$5,368,617.75	66.00	22.26	0.3372	1.0000	\$1,810,237.80	\$61,342.69
1956	51.50	\$2,040,371.13	65.00	21.59	0.3271	1.0000	\$667,400.79	\$30,914.71
1955	52.50	\$2,020,641.85	66.00	20.93	0.3171	1.0000	\$540,668.21	\$30,618.82
1954	53.50	\$2,354,565.37	65.00	20.29	0.3074	1.0065	\$723,694.54	\$38,675.23
1953	54.50	\$1,809,453.99	65.00	19.65	0.2977	1.0000		\$27,416.58
1952	55.50	\$1,473,224.58	66.00	19.93	0.2883	1.0000	\$424,791.18	\$22,321.58
1951	56.50	\$1,654,175.09	66.00	18.42	0.2791	1.0000	\$461,649.97	\$35,043.26
1950	57.50	\$601,511.38	65.00	17.83	0.2701	1.0000	\$162,462.69	\$9,113.81
1949	58.50	\$584,862.19	66.50	17.24	0.2612	1.0000	\$152,781.16	\$8,651.68
1948	59.50	\$315,645.03	04.00	16.67	0.2526	1.0000	\$79,744.49	\$4,782.50
1947	60.50	\$743,818.12	65.00	16.12	0.2442	1.0000	\$191,638.21	\$11,269.97
194~	61.50	981.84	66.00	15.58	0.2380	1.0400	\$172,527~1	\$11,076.48
1945	62.50	\$~54,283.39	68.00	15.95	0.2280	1.0000	\$35,176.70	\$2,337.63
1944	63.50	\$165,586.69	68.04	14.54	0.2203	1.6500	\$38,775,~2	\$2,735.16
1943	64.50	\$29,674.93	68.00	14.04	0~2127	1.0400	\$6,311.30	\$449.62
1942	65.50	\$57,296.53	68.00	13.55	0.2054	1.0400	\$11,765.82	\$658.13
1941	66.50	\$30,507.37	68.00	13.68	0.1982	1.0040	\$~,047.58	\$482.23
1940	67.50	\$25,704.54	65.00	12.63	0.1914	1.6500	\$4,919.63	\$389.49

Generation Arrangement Report

Account: PECO Gas 3761 PA

Dispersion: 66.00 - R3

Avmge Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

8road Group Procedure

January 1, 2908

Vintage	Age	Surviving Plant	Avg Life	Remaining L-fe	Net Plant Ratio	Allot Factcx	Computed Net Plant	Accrual
1939	68.50	\$39,663.02	68.00	12.19	0.1847	1.0050	\$7,366.95	
1938	59.50	\$57,332.29	66.00	11.76	0.1782	1.0000	\$10,216.94	\$868.67
1937	70.50	\$21,648.93	66.00	11.38	0.1719	1.0000	\$3,722.42	\$328.01
1936	71.50	\$4,116.11	66.00	10.95	0.1669	1.0000	8982.68	\$62.37
1938	72.50	\$15,494.75	66.00	10.68	0.1501	1.0000	\$2,473.50	\$234.10
1934	73.50	\$25,729.68	66.00	10.19	0.1544	1.0000	\$3,972.91	
1933	74.50	\$20,211.27	66.00	9.83	0.1490	%0000	\$4,381.37	\$442.59
1932	75.50	\$30,017.99	68.00	9.48	0.1437	1	\$4,312.81	
1931	76.50	\$~8,152.69	50.68	9.15	0.1386	1.5000		\$3,775.04
1930	77.50	\$892,421.99	66.00	8.82	0.1336	1.0000	\$119,256.82	\$13,821.55
1929	78.50	\$2~551.09	66.00	8.51	0.1289	1.0000	\$36,024.89	\$4,238.62
1928	79.50	\$~3,733.55	66.00	8.20	0.1242	1.0000	\$38,483.48	84,450.81
1927	80.50	\$250,738.44	66.00	7.90	0.1197	1.0000	\$50,017.76	\$3,799.07
1926	81.50	\$249,040.27	66.00	7.61	0.1153	1.0000	\$28,713.54	\$3,773.34
1925	82.50	\$88,668.59	66.00	7.33	0.1110	1.0000	\$9,512.37	\$1,298.01
1924	83.50	\$74,619.41	66.00	7.06	0.1069	1.0000	\$7,980.28	\$1,150.60
1923	84.50	\$94,008.73	50.00	6.78	0.1027	1.0(X)	\$9,667.95	\$1,424.37
1922	85.50	\$16,820.11	66.00	6.52	0.0988	1.0000	\$1,661.83	
1921	86.50	\$46,336.47	66.00	6.25	0.0947	1.0000	\$4,387.72	\$702.07
1920	87.50	\$47,412.16	66.00	6.00	0.0509	1.0000		\$718.37
1919	88.50	\$6,986.72	66.00	5.73	0.0668	1.0000	\$695.51	\$105.88
1918	89.50	\$2,453.52	66.00	5.48	0.0830	1.0000	8205.73	\$37.17
1917	90.50	\$15,80~52	66.00	5.21	0.0790	1.0000	\$1,248.50	\$239.52
1916	91.50	\$41,249.60	66.00	4.97	0.0753	1.0000	\$3,104.22	\$624.99
1915	92.50	\$16,780.40	66.00	4.70	0.0712	1.0000	\$1,195.07	\$254.25
1914	93.50	82,814.77	66.00	4.45	0.0675	1.0(X)00	8176.44	\$39.62
1913	94.50	\$4,395.18	66.00	4.19	0.0534	1.0(X)0	\$273.16	\$66.24
1912	95.50	\$8,578.98	50.05	3.94	0.0597	1.0000	\$512.27	\$129.98
1911	96.50	\$32,802.14	66.00	3.67	0.0557	1.0000	\$1,826.15	\$497.00
1910	97.50	\$2,449.54	50.00	3.43	0.0520	1.0505	\$127.35	\$37.11
		\$2,428.67	66.00	3.17	0.0480	1	\$116.50	
1908	99.50		66.05	2.93	0.0444	1.0500	\$61.50	\$31.38
		\$420,282,405.25	66.00	47.24	0.7168	1.0000	\$307,267,771.18	\$6,504,278.88

Depreciation Reserve Summary

Account: PECO Gas 3761 PA
 Scenario: PECO Gas 376.1 Acct 2008
 Dispersion: 68- R3

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,200~

	Plant Amt	<u>Depreciation ~</u>		<u>N~ Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$428,282,406.2S	\$142,101,289.64	0.3310	\$287,181,116.61	0.6690
Computed	\$429,282,406.25	\$121,994,635.09	0.2642	\$307,287,771.16	0.7158
Difference		\$20,106,684.55	0.0468	(\$20,106,664.SS)	-0.6468

Remaining Life Depreciation Accrual

Account: PECO Gas 3781 PA

Scenario: PECO Gas 3781 Acct 2008

Dispersion: 66.00 - R3

Average Net Salvage Rate:

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$429,282,406.26	47.24	\$6,078,686.59	1.416011%	2.116673%
2008 Additions	\$0.00				
2008 Retirements	(\$1,653,099.85)	0.50	(\$12,826.51)	0.757576%	
Total:	\$429,282,406.26		\$6,066,860.08	1.413023%	2.112207%
Average:	\$428,435,856.43		\$6,065,860.08	1.415815%	2.118452%
Grand Total:	\$429,262,406.26		\$6,085,860.08	1.413023%	2.112207%

* Excluding 2008 Retirements

C'-n~'ation Arrangement Report

Account: PECO Gas 3762 PA
 Oisporl~n: 65.00 - RO.S

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure
 January 1, 2006

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Accrual
2007	0.50	\$237,366.17	65.00	64.69	0.9952	1.0050	\$236,230.55	\$3,651.79
2006	1.50	\$488,875.32	65.00	64.07	0.9857	1.0000	\$481,873.12	\$7,521.16
2005	2.50	\$1,064,277.27	65.00	63.46	0.9761	1.0000	\$1,038,930.07	\$16,373.50
2004	3.50	\$606,033.81	65.00	62.83	0.98~	1.0000	\$588,819.62	\$9,323.60
20~	4.50	\$313,020.26	65.00	62.22	0.9572	1.0~0	\$299,611.96	\$4,S~S.70
2002	5.50	\$0.62	65.00	61.60	0.9477	1.0050	\$0.55	
2001	0.50	\$206,223.83	65.00	50.99	0.9383	1.0000	\$193,489.61	\$3,172.67
1999	8.50	\$1,399.34	65.00	59.76	0.9194	%0000	\$1,286.55	\$21.S3
1996	9.50	\$43.16	65.00	59.15	0.9100	1.5000	\$39.28	\$0.50
1994	13.50	\$23,668.74	65.00	56.72	0.6727	1.0000	\$20,656.15	\$364.13
1992	15.50	\$198,648.84	65.00	55.52	0.8541	1.0(-0	\$16~,667.65	\$3,050.14
1991	16.50	\$42,102.96	65.00	54.91	0.6448	1	\$35,570.52	\$~47.74
1990	17.50	\$398,878.21	65.00	54.31	0.8356	1.0063		
1989	18.50	\$24,102.65	65.00	53.71	0.6264	1	\$19,917.03	
1988	19.50	\$2,177.33	65.00	53.11	0.6171	1.0050	\$1,779.20	\$33.50
1986	21.50	\$61,094.51	65.00	51.92	0.7988	1.0000	\$4~,799.S7	
1984	23.50	\$620.03	65.00	50.73	0.7804	1.0063		\$9.54
1980	27.50	\$261.80	65.00	48.36	0.7440	1.0000	\$194.78	
1977	30.S0	\$14,034.99	65.00	46.60	0.7169	1.0000	\$10,(M1.61	\$215.92
1978	31.50	\$7,065.24	65.00	46.02	0.7079	1.0000	\$4,959.17	\$107.77
1972	3S.50	\$7,542.47	65.00	43.70	0.6723	1.0000	\$S,070.M	\$116.04
1971	36.50	\$33,765.31	65.00	43.13	0.6635	1	\$22,40~.74	\$519.48
1970	37.50	\$186,519.20	65.00	42.55	0.6547	1	\$122,115.63	\$2,659.53
196g	38.50	\$565,000.73	65.00	41.99	0.6460	1.0050	\$364,973.42	\$6,502.22
1968	39.50	\$971,342.77	65.00	41.42	0.6373	1.0000	\$618,~4.37	\$14,943.73
1967	40.50	\$724,850.14	65.00	40.86	0.6286	1.0000	\$456,525.19	\$11,148.56
1966	41.50	\$888,924.78	65.00	40.30	0.6200	1.0000	\$65 t, 114.39	\$13,675.77
1965	42.50	\$449,752.39	65.00	39.74	0.6114	1.0000	\$274,983.79	\$6,919.27
1964	43.50	\$644,837.23	65.00	39.19	0.6029	1.0000	\$32~,46a.67	\$8,382.11
1963	44.50	\$498,501.95	65.00	3~,~4	0.5944	1	\$296,s79.8o	\$7,679.34
1962	46.50	\$954,246.14	65.00	38.09	0.5659	1.0000	\$556,138.44	\$14,680.71
1961	46.50	\$929,985.89	65.00	37.54	0.5775	1.0000	\$537,107.98	\$14,307.48
1960	47.50	\$655,355.39	65.00	37.00	0.5692	1.5000	\$273,036.02	\$10,082.39
1950	46.50	\$765,915.41	65.00	36.46	0.5609	1.0000	\$429,610.23	\$11,783.31

Generallon Arrangement Report

Account: PECO Gas 3762 PA

Dispersion: 65.00 - R0.5

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2006

Vintage	Age	Surviving Plant	Avg LJM	Remaining Life	Net Plant Ratio	Allou Factor	Computed Net Plant	Accrual
1958	49.50	\$501,399.41	65.00	35.92	0.5527	1.0000	\$332,381.32	\$9,252.30
1957	50.50	\$825,967.33	65.00	35.39	0.5445	1.0000	\$449,720.50	\$1,707.19
1956	51.50	\$817,484.43	65.00	34.86	0.5364	1.0000	3438,459.46	\$12,576.68
1955	52.50	\$945,390.10	65.00	34.34	0.5283	1.0000	\$499,405.57	\$14,544.46
1984	53.50	\$626,820.73	65.00	33.81	0.6602	1.0000	~326,089.25	
1953	54.50	\$744,759.43	65.00	33.50	0.5122	1.5000	\$381,502.63	\$11,457.99
1962	55.50	\$4,783.94	66.00	32.78	0.5043	1.0000	5219,272.47	
1951	66.50	\$9,045.42	65.00	32.27	0.4965	1.0(X)O	\$426,473.61	\$13,216.08
1950	57.50	\$1,007,477.62	66.00	31.76	0.4886	1.0000	\$492,288.38	\$15,499.65
1949	58.50	\$553,772.35	65.00	31.26	0.4809	1.00(X)	\$266,291.42	\$8,519.57
1948	59.50	\$1,564,90.28	65.00	30.75	0.4731	1.0(QiX)	\$73,570.15	\$2,392.16
1947	60.50	\$282,478.26	65.00	30.26	0.4655	1.0(X)O	5131,495.8~	\$40,466.~2
1946	61.50	\$55,323.01	65.00	29.76	0.4579	1.0000	\$25,332.34	\$851.12
1945	62.50	\$97,101.50	65.00	29.27	0.4504	1.0000	731.39	\$1,493.87
		\$56,079.97	65.00	28.79	0.4420		524,836.76	5652.77
1943	64.50	\$127,350.04	65.00	28.30	0.4354	1.0000	\$453.99	\$1,959.23
1942	65.50	\$567,997.49	65.00	27.82	0.4281	1.0000	\$29,107.72	\$1,046.12
1941	66.50	\$75,267.67	65.00	27.35	0.4207	1.0000	\$32,939.37	\$1,204.43
1940	67.50	\$68,056.53	65.00	26.68	0.4135	1.0000	\$35,400.07	\$1,354.72
1939	68.50	\$96,216.26	65.00	26.41	0.4063	1.0000	539,065.65	\$1,450.25
1938	69.50	\$92,244.65	65.00	25.94	0.3991	1	\$35,814.65	\$1,419.15
1937	70.50	\$535,579.10	65.00	25.48	0.3920	1.0000	\$13,946.44	\$547.37
1936	71.50	\$30,128.84	65.00	25.02	0.3849	1.0000	\$11,507.26	~63.52
1935	72.50	\$26,350.20	65.00	24.56	0.3779	1	\$11,092.17	\$451.55
1934	73.50	\$13,036.05	65.00	24.11	0.3710	1.0000		\$200.55
1933	74.50	\$18,244.54	85.00	23.86	0.3641	1.0(X)O		\$250.89
1932	75.50	\$52,283.29	65.00	23.22	0.3572	1.0000	\$1,867.46	
1931	75.50	\$37,234.04	65.08	22.78	0.3504	1.0000	530,565.25	\$1,342.08
1930	77.50	\$121,564.15	65.00	22.34	0.3436	1.0000	\$41,773.35	\$1,870.22
1929	78.50	\$277,807.97	65.00	21.90	0.3369	1.0000	\$93,530.11	\$4,270.89
1928	79.50	\$262,62.56	65.00	21.47	0.3302	1.0000	\$93,349.16	\$4,548.56
1927	80.50	\$212,060.56	65.50	21.04	0.3236	1.0000	\$68,665.69	\$3,252.32
1926	81.50			20.61	0.3170	1.0000	\$97,144.82	\$4,713.99
1925	82.50	\$5317,088.57	65.00	20.18	0.3105	1.0000	\$95,468.93	\$4,878.29

Generation Arrangement Repod

Account: PECO Gas 3762 PA
 Dispersion: 06.00 - R0.5

Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure
 January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Atloc Factor	Computed Hot Plant	A~cma]
1924	83.50	\$231 713.60	6S.00	19.76	0.3040	1.0000	\$70,443.39	\$3,564.82
1923	84.50	\$128 509.93	65.00	19.34	0.2970	1.0000	\$,~,23~.39	\$1,9T7.08
1922	85.50	\$131 927.10	65.00	18.92	0.2911	1.0000	\$38,40\$.50	\$2,029.66
1921	86.50	\$23 071,77	65.00	18.51	0.2847	1.0300		\$3S4.95
1920	87.50	S16 795.81	6G.00	18.10	0.2784	1.0300	\$4,676.17	S258.40
1919	88.50	\$14 860.14	65,00	17.69	0.2721	1.0000		\$22&48
1918	89.50	\$47 337.74	65.03	17.28	0.2658	1.0000	\$12,582.70	\$728.27
1917	90.50	\$45 461.34	65.00	16.97	0.2595	1.0000	\$11,799.25	\$509.41
1916	91.50	\$44,036.31	65.00	16.47	0.2533	1.0000	\$11,1 65.87	
1915	92.50	\$47,546.10	65.00	18.06	0.2471	1.0000	\$11,749.81	\$731.48
1914	93.50	\$99,852.94	8S.00	15.68	0.2409	1.0000	\$24,059.4g	\$1,536.20
1913	94.50	630,265.79	65.00	15.28	0.2346	1.0000		S495.98
1912	95.50	\$78,612.23	65.00	14.88	0.2287	1.0000	\$17,975.74	\$1,209.42
1911	96.50		65.00	14.46	0.2225	1.0000	\$19,682.38	\$1,380.75
1910	97.50	\$32,795.76	05.00	14.07	0.2164	1.0000	\$7,0g~04	
		\$18,685.21	65.00	13.67	0.2104	1.0000	\$3,930.54	\$287.48
		\$5,674.30	65.00	13.28	0.2042	1.0000		\$87.30
1907	100.50	\$13,518.85	65.00	12.88	0.1982	1.0000	\$2,679.01	
150~	101.50	\$53,050.39	65.00	12.48	0.1921	1.0000	\$10,191,t2	S816.31
1906	102.S0	\$38,\$29.27	65.03	12.09	0.1860	%0000	\$7,1~4.50	S592.~2
1904	103.50	\$3,263.95	65.00	11.69	0.1799	1.0000	\$507.05	\$50,21
1903	184.50	\$40,378.51	65.00	11.30	0.1738	1.0000	\$7,018.93	\$821.21
1902	105.50	\$57,557.18	65.00	10.90	0.1676	1.0000	\$8,648.28	
1901	105.S0		65.00	10.50	0.1615	1.0000	\$8,7el	S834.62
1900	107.50	\$21,720.97	6S.00	10.10	0.1553	1.0000	\$3,373.51	SO34.17
1899	108.50	\$36,625.44	65.00	9.69	0.1491	%0030	\$5,461.50	S563.47
1898	109.50	\$32,711.19	6~.00	9.29	0.1429	1.0000	\$4,673.27	\$803o25
1897	110.S0	\$15,542.06	65.00	8.88	0.1366	1.0000		\$239.11
1896	111.50	S14,695.08	66.03	8.47	0.1303	1.0000		\$326.12
1895	112.50		65.00	8.65	0.1239	%0000	\$828.86	S102.94
		\$23,737,655.74	65.50	37.S9	0.5783	1.0030	\$13,727,756.26	\$365,103.32

Depreciation Reserve Summary

Account: PECO Gas 3762 PA
 Scenario: PECO Gas 376.2 Accl 2008
 Dispersion: 6S- R0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate:

Broad Group Procedure
 January 1,2008

	Plant Amt	<u>Depreciation Re- .~Fv~</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$23,737,565.74	\$13,796,038.63	0.5812	\$9,941,527.11	0.4188
Computed	\$23,737,565.74	\$10,009,809.48	0.4217	\$13,727,756.26	0.5783
Difference		\$3,786,229.15	0.1595	(\$3,786,229.15)	-0.1595

Remaining Life Depreciation Accrual

Account: PECO Gas 3762 PA
 Scenario: PECO Gas 376.2 Acc12008
 Dispersion: 65.00 - RO.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

Janua~ 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Pale (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$23,737,665.74	37.59	\$264,469.97	1.114141%	2.660255%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$352,046.52)	0.50	(\$2,708.05)	0.769231%	
Total:	\$23,737,565.74 *		\$261,761.92	1.102733%	2.633015%
Average:	\$23,561,542.48		\$261,761.92	1.110971%	2.680475%
Grand Total:	\$23,737,565.74 ^		\$261,761.92	1.102733%	2.633015%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gas 3763 PA

Dispersion: 66.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Net Loc Factor	Computed Net Plant	Accrual
2007	0.50	\$15,652,693.93	65.00	65.51	0.9925	1.0000	\$14,640,289.00	\$228,071.12
2006	1.50	\$16,094,083.28	66.00	64.52	0.9776	1.0000	\$15,734,224.16	\$243,849.75
2005	2.50	\$16,657,402.33	65.00	63.54	0.9628	1.0000	\$16,037,114.50	\$252,384.96
2004	3.50	\$24,216,143.48	50.00	62.50	0.6479	1.0000	\$22,935,250.48	\$366,911.26
2003	4.50	\$14,023,191.52	66.00	61.59	0.9331	1.0000	\$13,065,306.82	\$212,472.60
2002	5.50	\$19,305,967.57	65.00	50.61	0.9164	1.0000	\$17,729,904.82	\$262,514.66
2001	6.50	\$37,539,901.38	65.00	59.64	0.9036	1.0000	\$33,922,353.31	\$658,793.38
2000	7.50	\$3,950,643.87	66.00	50.67	0.8889	1.0000	\$3,511,909.73	\$69,888.24
1999	8.50	\$40,279,397.42	66.00	57.70	0.8743	1.0000	\$35,216,388.81	\$510,293.90
1998	9.50	\$2,365,665.12	65.00	50.74	0.8597	1.0000	\$2,026,201.33	\$38,691.00
1997	10.50	\$3,280,078.19	66.00	55.78	0.6452	1.0000	\$2,772,216.38	\$49,698.15
1994	11.50	\$280,096.28	66.00	54.63	0.8307	1.0000	\$232,673.32	\$4,243.88
1995	12.50	\$1,694,961.64	66.00	53.87	0.8163	1.0000	\$1,383,527.58	\$25,681.24
1994	13.50	\$14,400,236.93	66.00	52.92	0.8019	1.0000	\$11,547,423.44	\$218,165.41
1993	14.50	\$9,686,639.58	65.00	51.96	0.7876	1	\$7,629,032.12	\$146,767.27
1992	15.50	\$16,807,106.27	50.00	51.04	0.7733	1.0000	\$12,997,690.68	\$264,653.13
1991	16.50	\$12,723,436.73	66.00	50.11	0.7592	1.0(X)0	\$0,~9,263.44	\$192,779.34
1990	17.50	\$10,837,533.90	66.00	49.17	0.7451	1.0000	\$8,974,634.65	\$164,203.00
1989	18.50	\$6,654,287.43	65.00	48.25	0.7311	1.5000	\$6,326,769.64	\$131,125.57
1988	19.50	\$6,779,914.16	65.00	47.33	0.7171	1.0000	\$4,651,802.27	\$102,726.97
1967	20.50	\$8,137,148.78	50.50	48.41	0.7033	1.0000		\$123,290.13
1986	21.50	\$5,959,260.03	50.00	45.50	0.6895	1.0000		\$90,293.64
1985	22.50	\$4,628,093.45	66.50	44.50	0.6758	1.0000	\$3,127,501.05	\$70,122.03
1984	23.50	\$3,288,626.41	65.00	43.70	0.6522	1.0000	\$2,177,607.57	\$49,827.67
1983	24.50	\$4,126,565.64	50.00	42.81	0.6487	1.0000	\$2,678,811.79	\$62,523.72
1962	26.50	\$3,974,747.32	50.00	41.93	0.6352	1.0000	\$2,624,950.51	\$60,223.44
1981	26.50	\$9,715,973.97	66.00	41.06	0.6220	1.0000	\$6,042,861.22	\$147,211.73
1950	27.50	\$6,395,011.06	66.50	40.18	0.6087	1.0000	\$3,893,352.20	
1979	28.50	\$2,418,764.65	50.00	39.31	0.5956	1.0000	\$1,440,684.37	\$35,647.93
1978	29.50	\$2,226,118.12	65.00	38.45	0.5620	1.0000	\$1,200,346.55	\$33,713.91
1977	30.50	\$841,845.24	66.00	37.60	0.5697	1.0000	\$479,606.65	\$12,755.23
1976	31.50	\$465,721.06	65.50	36.76	0.5659	1.0000	\$259,359.63	\$7,656.38
1975	32.50	(\$60,795.58)	65.00	35.92	0.5442	1	(\$43,m.~)	(\$1,224.10)
1974	33.50	\$1,149,994.10	66.00	35.09	0.5316	1.0000	\$611,390.95	\$17,424.15

Generation Arrangement Report

Account: PECO Gas 3763 PA

Dispersion: 66.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Sundving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Factor	Compmed Net Plant	Accrual
1973	34.50	\$810,492.32	66.00	34.27	0.5192	1.0(X)0	\$420,808.37	\$12,280.19
1972	35.50	\$3,071,357.61	66.00	33.45	0.50~8	1.0000	\$1,550,690.31	\$46,535.72
1971	35.50	\$1,040,665.68	66.00	32.65	0.4946	1.0000	\$514,756.45	\$15,767.96
1970	37.50	\$894,823.55	66.00	31.85	0.4826	1.0000	5431,763.83	\$13,557.93
1969	38.50	\$23,657.09	66.00	31.06	0.4705	1.0000	\$199,304.12	\$6,417.53
1967	40.50	\$16,068.62	66.00	29.50	0.4470	1.0000	\$7,182.93	\$243.46
1951	50.50	\$130.54	66.05	18.42	0.2791	1.0000		\$1.98
		\$334,123,696.89	05.00	\$4.93	0.8323	1.0000	\$278,051,349.89	\$6,062,480.24

Depreciation Reserve Summary

Account: PECO Gas 3763 PA
 Scenario: PECO Gas 376.3 Acct 2008
 OIsperslon: 66- R3
 Average Net Salvage Ra~e: 0.00%
 Future Net Salvage FlatQ: 0.00~/o

Broad Group Procedure
 Januar/1,2008

	Plant Amt	<u>Deorecletlon Flesmve</u> Amount	Ratio	<u>Net Plen~</u> Amoun~	Ratio
Recorded	\$334,123,695.89	\$67,033,966.S8	0.2006	\$257,089,729.31	0.7994
Computed	\$334,123,695.89	\$S6,032,346.00	0.1677	\$278,091,349~g	0.6323
Difference		\$11,001,629.58	0.0329	(\$11,001,620.S8)	4).0329

Remaining Life Depreciation Accrual

Account: PECO Gas 3763 PA

~cenerlo: PECO Gas 376.3 Acct 2008

Di~oerslon: 66.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rata (Nat Plant)
Pre- 2008 Additions	\$334,123,695.89	54.93	\$4,8~2,202.58	1.455210%	1.820438%
2008 Additions					
26~ Retlrernente	(\$389,844.82)	0.50	(\$2,953.37)	0.757576%	
Total:	\$354,123,695.89		54,859,249.21	1.454326%,	1.819332%
Average:	\$333,928,773.48		\$4,859,249.21	1.455175%	1.820681%
Grand Total:	\$334,123,695.80		\$4,959,249.21	1.454326%	1.819332%

* Excluding 2008 Retirements

Account: PECO Gaa 3780

Dispersion: 45.00 - R1

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alioc Factor	Computed Net Plant	Accrual
2007	0.50	\$555,879.15	45.00	44.63	0.9919	1.0000	\$552,268.16	\$12,375.09
2006	1.50	\$157,858.80	45.00	45.89	0.9753	1.0000	\$153,966.43	\$3,507.97
2005	2.50	\$239,623.20	45.00	43.16	0.9590	1.0000	\$229,636.02	\$5,324.96
2004	3.50	\$277,953.01	45.00	42.43	0.9429	1.0000	\$262,059.05	\$8,176.73
2003	4.50	\$224,-61.03	45.00	41.71	0.9268	1	\$208,212.11	\$4,992.47
2002	5.50	\$145,211.45	45.00	40.99	0.9108		\$132,259.92	\$3,226.92
2001	6.50	\$825,328.69	45.05	40.27	0.8949	1.0680	\$738,618.95	510,340.e4
2000	7.50	\$251,603.24	45.00	39.56	0.8791	1.0000	\$221,195.72	\$5-9t.t0
1999	8.50	\$82,039.49	45.00	38.95	0.8635	1.0000	\$70,839.40	\$1,823.10
1994	13.50	\$51,532.34	45.00	35.39	0.7863	1.0000	\$40,522.42	51,145.10
1993	14.50	\$438,711.20	45.00	34.70	0.7712	1.0000	\$338,317.66	\$9,749.14
1992	15.50	\$969,851.34	45.00	34.02	0.7560	1.0030	\$733,251.10	\$21,552.25
1991	16.50	\$263,002.91	45.00	33.34	0.7410	1.0000	\$194,883.25	\$5,044.58
1990	17.50	\$425,120.81	45.00	32.67	0.7260	1.0000	\$305,557.40	\$9,447.31
1989	15.50	\$323,776.12	45.00	32.03	0.7112	1.0000	\$230 258.59	s7,168.o2
1988	19.50	\$507,831.15	45.00	31.34	0.6964	f.0000	\$353 049.25	\$11,205.14
		\$569,097.46	45.00	30.68	0.6817	1.0000	\$387 954.20	\$12,646.61
1986	21.50	~:~33,779.86	45.00	38.02	0.6671	1	\$356 102.80	\$11,861.77
1985	22.50	\$425,399.68	45.00	29.37	0.6827	1.0000	648.14	\$0,453.33
1984	23.50	\$351,720.69	45.00	28.73	0.6383	1.0000	\$192 60~68	\$8,704.90
1983	24.50	\$473,633.15	45.00	28.09	0.6241	1.(XX)0	\$295. 609.15	\$10,525.18
1962	25.50	\$640,545.03	45.00	27.45	0.6100	1.0000	\$390 755.05	\$14,234.35
1981	26.50	\$528,374.41	45.00	26.82	0.5961	1.0000	\$314 903.45	\$11,741.05
1980	27.50	\$325,177.17	45.00	28.20	0.5823	1.0500	\$168 352.94	\$ 7,226.16
1979	28.50	\$60,368.66	45.00	25.59	0.5687	1.0000	\$34,329.18	\$1,341.53
1978	29.50	\$215,911.58	45.00	24.98	0.5051	1.0000	\$119,-0.27	
1977	30.50	\$157,021.39	45.03	24.35	0.5418	1.(XNX)	\$85,075.\$7	
1976	31.50	\$294,830.35	45.00	23.79	0.5286	1.0000	\$168,2e0.97	\$4,551.79
1975	32.50	\$297,380.22	45.00	23.20	0.51 50	1.000Q	\$153,335.o4	
1974	33.50	\$49,916.48	45.00	22.62	0.5028	1.0000	\$25,o9-05	\$1,168.26
1973	34.50	\$127,771.39	45.00	22.05	0.4901	1	\$62,617.94	\$2,63-.58
1972	35.50	\$240,470.23	45.00	21.49	0.4776	1.0000	\$t 14,040.6o	\$5,343.78
1971	36.50	\$68,631.58	45.00	20.94	0.4052	1.0000	\$41,234.59	\$1,989.58
1970	37.50	\$105,010.95	45.00	20.39	0.4531	1.0000	\$47,576.86	\$2,333.58

Generation Anangement Report

Account: PECO Gas 3780 PA

Dispersion: 45.00 - R1

Average Net Salvage Rate: **0.00%**

Futura Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Pfant Ratio	Allot Factor	Computed Net Plant	Accrual
1969	38.50	\$47,837.54	45.00	19.85	0.4410	1.0000	\$21,098.69	\$1,063.06
1968	39.50	\$76,943.92	45.00	19.32	0.4292	1.0000	\$33,027.49	\$1,709.86
1967	40.50	\$55,642.58	45.00	18.79	0.4176	1.0000	\$23,236.21	\$1,236.50
1966	41.50	\$49,550.47	48.00	18.28	0.4061	1.0000	\$20,123.43	\$1,101.12
1965	42.50	\$20,553.66	45.00	17.77	0.3948	1.0000	\$8,114.95	\$456.75
1964	43.50	\$70,134.18	45.00	17.27	0.3837	1.0000	\$26,908.18	\$1,558.54
		\$79,693.96	45.00	16.77	0.3727	1.0000	\$29,702.70	\$1,770.98
1962	45.50	\$66,417.13	45.00	16.29	0.3619	1.0000	\$24,037.14	\$1,475.94
1961	46.50	\$73,135.64	45.00	15.81	0.3513	1.0000	\$25,690.44	\$1,625.19
1960	47.50	\$63,688.43	45.00	15.34	0.3408	1.0000	\$21,705.04	\$1,415.30
1959	48.50	\$30 595.37	45.00	14.87	0.3305	1.0000	\$10,111.92	\$679.90
1958	49.50	\$108 416.43	45.00	14.42	0.3204	1.0000	\$34,732.26	\$2,409.25
1957	50.50	\$79,041.45	45.00	13.97	0.3104	1.0000	\$24,531.50	\$1,756.48
1956	51.50	\$45 504.68	45.00	13.52	0.3005	1.0000	\$13,676.08	\$1,011.20
1955	52.50	\$72 405.69	45.00	13.09	0.2909	1.0000	\$21,060.40	\$1,609.02
1954	53.50	\$42 456.19	45.00	12.66	0.2813	1.0000	\$1 1,944.96	\$943.47
1953	54.50	\$40 3,54.63	45.00	12.24	0.2720	1.0000	\$10,975.34	\$896.77
1952	55.50	\$19,323.22	45.00	11.82	0.2627	1.0000	\$5,076.98	\$429.40
1951	56.50	\$37,294.05	45.00	11.41	0.2637	1.0000	\$9,437.32	\$826.76
1950	57.56	\$23,430.57	45.00	11.01	0.2447	1.0000	\$6,734.01	\$520.50
1949	58.50	\$23,591.50	45.00	10.62	0.2359	1.0000	\$5,565.62	\$524.26
1948	59.50	\$26,568.77	45.00	10.23	0.2273	1.0000	\$6,037.78	\$590.42
1947	60.50	\$17,286.12	45.05	9.94	0.2187	1.0000	\$3,780.83	\$384.14
1946	61.50	\$8,941.68	45.05	9.47	0.2103	1.0000	\$1,859.95	\$196.49
1945	62.50	\$12,830.79	45.00	9.09	0.2021	1.0000	\$2,592.78	\$285.13
1944	63.50	\$2,682.55	45.00	8.73	0.1939	1.5000	\$620.22	\$59.61
1943	64.50	\$3,020.60	45.00	8.37	0.1859	1.0500	\$561.57	\$67.12
1942	65.50	\$5,800.89	45.05	8.01	0.1781	1.0000	\$1,032.91	\$128.91
1941	66.50	\$10,244.83	45.00	7.56	0.1703	1.0000	\$1,744.61	\$227.66
1940	67.50	\$6,920.32	45.00	7.32	0.1626	1.0000	\$1,125.57	\$153.78
1939	68.50	\$4,567.04	45.00	6.96	0.1551	1.0(X)0	\$708.41	\$101.49
1936	71.50	\$1,373.29	45.00	6.05	0.1333	1.0000	\$193.03	\$30.53
1935	72.50	\$734.17	45.00	5.68	0.1262	1.0000	\$92.05	\$16.31
1934	73.50	\$553.01	45.05	5.36	0.1192	1.0000	\$65.93	\$12.29

Generation Arrangement Report

Account: PECO Gas 3780 PA

Dispersion: **45.00** - R1

Average Net Salvage Rate:

Future Net Salvage Rate: 0.0(-/0

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Factor	Computed Net Plan~	Accrual
1933	74.50	\$2,952.80	45.00	5.06	0.1125	1.0000	\$332.08	\$05.62
1932	75.50	\$2,020.53	45.00	4.76	0.1057	1.0000	\$213.53	
1931	76.50	\$1,985.47	45.00	4.45	0.0990	1.0000	\$196.52	\$44.12
1930	77.50	\$8,305.84	45.00	4.16	0.0924	1.0000	\$767.05	\$184.57
1929	78.50	\$3,586.34	45.00	3.86	0.0858	1.5000	\$307.05	\$79.70
1928	79.50	\$2,343.89	45.00	3.57	0.0794	1	\$105.08	\$62.09
1927	80.50	\$1,440.57	45.00	3.28	0.0728	1.0050	\$104.89	
1926	81.50	\$917.66	45.00	2.98	0.0661	1.0050	\$60.70	\$20.39
1925	82.50	\$2,570.93	45.00	2.67	0.0593	1.0000	\$152.52	\$57.13
1919	88.50	\$1,147.73	45.00	0.78	0.0172	1.0000	\$19.78	\$25.51
1917	90.50	\$259.75	45.00	0.00	0.0000	0.0000		\$0.00
1916	91.50	\$633.23	45.00	0.00	0.0000	0.0500	\$0.05	
1913	94.50	\$223.78	45.00	0.00	0.0000	0.0000		\$0.00
1910	97.50	\$333.29	45.00	0.00	0.0500	0.0000	\$0.00	
		\$12,342,096.51	45.05	30.54	0.6786	1.0000	\$8,375,108.69	\$274,236.61

Oepre-latlon Reserve Summary

Account: PECO Gas **3780 PA**
 Scenario: PECO Gas 378.0 Aoct **2008**
 Dispersion: 45- R|
 Average Net Salvage Rate: 0.(XP/o
 Future Net Salvage Rate:

Broad Group Procedure
 January 1,2008

	Plant Amt	<u>Denreclatton Reserve</u> Amount	Ratio	Alllounl	Ratio
Recorded	\$12,342,096.51	\$4,874,023.96	0.3949	\$7,468,072.,55	0.6051
Computed	\$12,342,096.51	\$3,9~6,927.82	0.3214	\$8,375,168.69	0.6786
Difference		\$907,0~8.14	0.0735	(\$907,096.14)	.0.0735

Remaining Life Depreciation Accrual

Account: PECO Gas 3780 PA
 Scenario: PECO Gas 378.0 Acct 2008
 Dispersion: 4S.00 - R1
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.0(Y/o)

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$12,342,096.51	30.54	\$244,534.64	1.981306%	3.274401%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$178,882.06)	0.50	(\$1,987.58)	1.111112%	
Total:	\$12,342,096.51 *		\$242,547.06	1.965201%	3.247787%
Average:	\$12,252,655.48		\$242,647.06	1.979547%	3.287155%
Grand Total:	\$12,342,096.51 *		\$242,647.06	1.965201%	3.247787%

* Excluding 2008 Retirements

Generation ,~ancj~nellt Report

Account: PECO Gas 3790 PA

Dispersion: 45.00 - R1

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	0.50	\$334,877.13	45.00	44.63	0.9910	1.0000	\$332,115.15	\$7,441.71
2006	1.50	\$1,768,842.55	45.00	43.89	0.9753	1	\$1,726,263.01	\$39,329.83
2005	2.50	\$1,006,446.92	45.00	43.18	0.9590	1.0000	\$055,213.55	\$22,366.49
2004	3.50	\$4,648,824.21	45.00	42.43	0.9429	1.0000	\$4,383,176.63	\$103,307.20
2003	4.50	\$1,196,802.47	45.00	41.71	0.9268	1.05(X)	\$1,109,176.64	\$26,595.61
2002	5.50	\$2,278,401.71	45.00	40.99	0.9108	1.0000	\$2,075,189.12	\$50631.15
2001	8.50	\$6,791,851.07	45.00	40.27	0.8949	1.0000	\$6,075,293.37	\$1,50,930.00
2000	7.50	(\$105,637.73)	45.00	39.56	0.8791	1.0000	(503,750.46)	(\$2,369.73)
1999	8.50	\$53,766.59	45.00	38.86	0.0535	1.0050	\$46,420.34	\$1,194.81
1998	9.50	\$341,366.69	46.00	38.15	0.8479	1.0000	\$299,439.97	\$7,505.93
1997	10.50	\$525,393.00	45.00	37.46	0.8324	1	\$437,330.49	\$11,675.40
1996	11.50	\$1,811,423.19	46.00	36.76	0.8170	1.0000	\$1,479,842.46	
1995	12.50	\$7,460.09	45.00	38.67	0.8016	1.0000	\$5,980.17	\$165.78
1994	13.50	\$95,737,699.59	45.00	35.39	0.7863	1.0000	\$5,298,184.97	\$149,729.66
1992	15.50	\$903,491.71	45.00	34.02	0.7560	1.0500	\$683,080.24	\$20,077.59
1991	16.50	\$1,382,857.96	45.00	33.34	0.7410	1.0000	\$1,024,688.87	\$30,730.18
1989	18.50	\$562,057.17	46.00	32.00	0.7112	1.0000	\$399,715.99	\$12,490.16
1988	19.50	\$399,418.15	45(X)	31.34	0.6964	1.0000	\$278,151.37	\$8,675.98
1987	20.50	\$34,827.16	45.00	30.68	0.6817	1.0500	\$23,741.70	5773.94
1988	21.50	\$265,755.67	45.00	50.00	0.6871	1.0000	\$177,294.70	
1985	22.50	\$1,675,821.31	45.00	29.37	0.0527	1.0000	\$1,093,768.35	\$37,240.47
1984	23.50	\$3,131.03	46.00	28.73	0.6383	1.0650	\$1,998.67	
1983	24.50	\$9,318.23	45.00	28.09	0.6241	1.00(X)	\$6,815.80	\$267.07
1982	25.50	\$320,347.22	45.00	27.45	0.6100	1.0000	\$195,422.83	\$7,118.83
1981	26.50	\$793.85	45.00	26.82	0.5961	1.0500	\$473.21	\$17.64
1980	27.50	\$539,843.38	45.00	26.20	0.5023	1	\$314,354.41	\$11,956.52
1979	28.50	\$28,666.79	45.00	25.59	0.5687	1.0500	\$15,164.31	
1978		\$105,352.27	45.00	24.98	0.5551	1.0500	\$59,035.98	
		\$4,421	45.00	24.38	0.5418	1.0500	\$2,395.81	\$98.28
		\$763.32	45.00	23.20	0.5168	1.0000	\$393.58	\$16.96
1974	33.50	\$3,203.05	45.00	22.82	0.5028	1.0030	\$1,810.41	\$71.18
1972	35.50	\$20,110.86	46.00	21.49	0.4778	1.0680	\$9,654.28	\$44~.91
1971	36.50	\$374,938.32	46.00	20.94	0.4652	1.0000	\$174,434.81	58,331.98
1970	37.50	\$4,670.47	45.00	20.39	0.4531	1.0000	\$2,116.03	\$1,037.9

Generation Anangement Repod

Account: PECO Gae 3790 PA

Dispersion: 45.00 - Rt

Avm'age Net Salvage Rate: 0.00%

Future NM Salvage Rate: 0,0(0/o

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Av(j Life	Remaining Life	Nat Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	36.50	\$53,291.73	45.00	19.85	0.4410	1.0050	\$23,504.26	\$1,184.26
		\$1,005.81	45.00	19.32	0.4292	1.0000	\$431.73	\$22.36
1967	40.50	\$103.94	45.00	18.79	0.4176	1.0(H)O	\$6,342.87	\$337.53
1966	40.50	\$145,030.94	45.00	18.28	0.4061	1.0000	\$59,326.37	63,246.24
1965	42.50	\$170,046.48	45.00	17.77	0.3948	1.0000	\$67,137.36	\$5,778.81
		\$86,331.21	45.50	17.27	0.3837	1.0000	\$32,746.46	\$1,896 -9
		\$168,189.01	45.00	16.77	0.3727	1.0500	\$73,121.51	\$4,359.76
1962	46.50	\$143,822.21	45.00	16.29	0.3619	1.0000	\$52,050.9~	\$3,196.06
		\$31,647.63	45.00	15.81	0.3513	1.0000	\$11,117.27	\$703.29
1960	47.50	\$6,280.44	45.00	15.34	0.3450	1.0000	\$2,140.38	\$139.57
1959	48.50	\$15,113.91	45.00	14.87	0.3305	1.0000	94,995.22	\$335.86
1958	49.50	\$8,313.75	45.00	14.42	0.3200	1.0000	\$2,663.39	\$184.76
1957	50.50	\$201,571.31	45.00	13.97	0.3100	1.0500	\$62,563.21	\$4,479.36
1956	51.50	\$163,986.44	45.00	13.52	0.3005	1.0fX)O	\$49,285.22	\$3,644.12
1956	52.50	\$122,310.63	45.00	13.09	0.2909	1.0000	\$3~,576.08	\$2,718.01
1954	53.50	\$50,073.50	45.00	12.66	0.2813	1.0000	\$22,528.37	\$1,779.40
1953	54.50	\$26,615.69	45.00	12.24	0.2720	1.0000	\$7,238.73	\$591.46
1952	55.50	\$51,133.68	45.00	11.82	0.2627	1.0000	\$13,434.91	\$1,136.31
1951	56.50		45.00	11.41	0.2537	1.0000	\$100,757.45	\$9,177.28
1950	57.50	\$27,055.16	45.00	11.01	0.2447	1.0050	\$6,621.03	\$801.23
1949	50.50	\$30,640.36	45.00	10.62	0.2359	1.5000	\$7,228.68	\$580.90
1948	59.50	\$59,098.26	45.03	10.23	0.2273	1.0000	\$13,430.15	\$1,313.29
1947	50.50	\$10,103.50	45.00	9.00	0.2187	1.0000	\$2,224.12	\$225.97
1946	81.50	\$1,731.13	45.00	9.47	0.2103	1.0500	\$364.14	\$38.47
1945	62.50	\$637.63	45.00	9.09	0.2021	1.0050	\$168.68	\$11.95
		\$20~50	45.00	8.37	0.1859	1.0000	\$38.76	\$4.63
1942	65.50	\$105.44	45.00	8.01	0.1781	1.0000	\$34.95	\$4.37
1941	66.50	\$2,019.73	45.00	7.66	0.1703	1.0500	\$343.94	\$44.88
1940	67.50	\$5,0~.01	45.03	7.32	0.1626	1.0000	\$827.22	\$113.02
1939	68.50	\$19.87	45.00	6.98	0.1351	1.0500	\$3.68	\$6.44
1938	69.50	\$40.39	45.00	6.65	0.1477	1.0000	\$5.97	\$0.90
1933	74.50	\$61.37	45.00	5.68	0.1126	1.0000	\$6.90	\$1.36
1932	75.50	\$310.70	45.00	4.76	0.1057	1.5000	\$32.94	\$6.90
1931	76.50	\$19,226.45	45.00	4.45	0.0990	1.0000	\$1,902.46	\$427.12

Generation Arrangement Report

Account: PECO Gae 3790 PA

Dispersion: 4S.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Accrual
1930	T7.50	\$47.80	45.00	4.16	0.0924	1.0000	\$4.41	\$1
1928	79.50	\$10,629.83	45.00	3.57	0.0794	1.0000	\$843.91	\$236.22
1927	80.50	\$2,531.05	45.00	3.28	0.0728	1.0000	\$184.29	\$56.25
1926	81.50	\$702.00	45.00	2.98	0.0661	1.0000	\$46.44	\$15.50
1926	82.50	\$849.80	46.00	2.67	0.0593	1.0000	\$,50.41	\$16.88
1923	84.50	\$4,578.86	45.00	2.03	0.0452	1.0000	\$206.91	\$101.75
1922	86.50	\$1,766.95	46.00	1.70	0.0378	1.0000		\$39.27
1916	91.50	\$85.70	45.00	0.00	0.0000	0.0000		
1915	92.50	\$45.60	45.00	0.00	0.0000	0.0000		
1910	97.50	\$1,635.67	4S.00	0.00	0.0000	0.0000		
		\$36,146,575.20	45.00	36.43	0.8095	1.0000	\$29,261,624.72	\$803,217.96

Depreciation Reserve Summary

Account: PECO Gas 3790 PA
 Scenario: PECO Gas 379.0 Ar.ct 2006
 Dispersion: 45- R1

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	<u>Deereclatlon Reserve</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$36,146,575.20	\$16,029,425.50	0.4435	\$20,117,149.70	0.5565
Computed	\$36,146,575.20	\$6,884,950.48	0.1905	\$29, 261,524.72	0.8095
Difference		\$9,144,475.02	0.2530	(\$9,144,475.02)	.0.2530

Remaining Life Depreciation Accrual

Account: PECO Gas 3790 PA
Scenario: PECO Gas 379.0 Acct 2008
Dispersion: 45.00 - R1
Average Net Salvage Rate: 0.00%
Future NM Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$36,146,575.20	36.43	\$552,206.38	1.527687%	2.744953%
2008 Additions	\$0.00		\$0.00		
2040 Retirements	(\$375,873.85)	0.50	(\$4,176.38)	1.111112%	
Total:	538,146,575.20 *		\$546,030.00	1.516133%	2.724193%
Average:	\$35,958,638.28		\$546,030.00	1.524057%	2.749883%
Grand Total:	\$38,146,575.20 *		\$548,038.00	1.516133%	2.724193%

Excluding 2008 Retirement

Generation Anangement Report

Account: PECO Gae 3801 PA

Olspeceton: 3.5.00 - RO.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Pro-dum

Janua~/1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Accrual
2007	0.50	\$4,572,026.24	35.50	34.69	0.9911	1.0GO0	\$4,631,462.18	\$130,629.32
2006	1.50	\$5,135,071.07	35.00	34.07	0.9734	1.0(OO	\$4,908,536.44	\$140,716.32
2005	2.50	95,396,514.55	35.00	33.45	0.9558	1.00(X)0	\$5,15&053.34	\$1S4,186.13
2004	3.50	\$3,307,324.92	35.00	32.84	0.9383	1.0000	\$3,103,102*21	\$64,495.00
2003	4.50	\$7,300,816.14	35.00	32.23	0.9208		\$6,722,325.67	\$2m, s64,80
2002	5.50	\$6,232,5S1.93	35.0Q	31.62	0.90~3	1.0000	\$5,630,174.77	\$178,072*91
2001	6.50	\$9,141,201.40	35.00	31.01	0.8880		\$8,099,014.81	\$261,177.19
2000	7.50	\$2,983,267.64	35.00	30.40	0.8687	1	\$2,591,559.12	\$85.236.22
1999	8.50	\$7,249,643.88	35.00	29.80	0.8515	1.0000	\$6,172,802.85	\$207 132.08
1998	9.50	\$1,404,730.23	35.00	29.20	0.8343	1.0000	\$1,171,935.98	\$40 135.15
1997	10.50	\$393,200.49	35.00	28.60	0.8172	1.0000	\$321,303.91	\$11 234.30
1994	13.50	\$430,152.44	35.00	25.81	0.7661	1.0(X)O	\$329,530.53	\$12 290.07
1993	14.50	\$988,830.97	35.00	26.22	0.7492	1.5000	\$740,80&55	\$28 252,31
1992	15.50	\$1,020,084.61	35.00	25.63	0.7324	1.00GO	\$747,06&57	\$20 145.27
1991	16.50	\$1,370,211.00	35.00	25.05	0.71 50		\$980,950.80	
1990	17.50	\$1,- 69,365.14	35.9Q	24.46	0.6990	1.0000	\$817,354.51	\$33 410.43
1989	18.50	\$1,045,786.07	35.00	23.89	0.6824	1.00QO	\$713,695.53	
1988	19.50	\$1,123,940.42	35.00	23.31	0.6~)	1.000Q	\$740,555.41	\$32,11 2*50
1987	20.50	\$1,007,320.80	38.00	22.74	0.6497	1.0000	\$654,474.41	\$28,7S0.85
1998	21.50	\$932,803.44	35.00	22.17	0.6336	1		\$26,6S1.5:3
1985	22.50	\$953,327.10	35.00	21.61	0.6175	1,5000	\$58~,710.89	\$27,237.02
1984	23.50	\$927,020.65	35.00	21.06	0.6017	1.0000	\$497,597.66	\$23,629.16
1983	24.50	\$523,931.53	35.00	20.51	0.5660	1.0(X)0	\$482,803.7S	\$23,541.47
		\$199,291.15	35.00	19.95	0.5704	1.0000	\$113,877.85	\$5,694.03
1972	35.50	\$281,795.74	35.00	14.87	0.4250	1,0000	\$119,7S1.81	
1971	36.50	\$206,138.37	35.00	14.40	0.4114	1	\$84,814.95	S5,m.67
1970	37.50	\$119,348.48	35.00	13.93	0.3981	1.0000	\$47,514.40	
1969	3~50	\$692~53.03	35.00	13.47	0.3850	1.0000	\$266,494.13	\$19,77&94
1968	39.50	\$1,220,567.12	35.00	13.02	0.3720		\$457,394.23	\$35,131.08
1967	40.50	\$1,227,0S6.63	35.00	12.57	0.3592	1.0000	\$440,740.94	\$35,958.76
1966	41.50	\$1,405,881.92	35.00	12.13	0.340~	1.0QQO		
1965	42.50	\$1,600,423.18	35.00	11.69	0.3341	1.0000	SS34,707.98	\$45,726.38
		\$1,088,091.61	35.00	11.26	0.3218	1,0000	,5350,140.59	\$31,088.33
		\$994,887.24	35.00	10.84	0.3096	1	\$308,046.32	\$28,425.35

Generation Arrangement Report

Account: PECO Gas 3801 PA

Dispersion: 35.00 - R0.5

Average Net Salvage Rate: **0.00%**

Future Nat Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Factor	Computed Net Plant	Accrual
1962	45.50	\$873,599.56	35.00	10.42	0.2976	1.0000	\$259,993.35	\$24,959.99
1961	46.50	\$707,462.11	35.00	10.00	0.2857	1.0000	\$202,137.94	\$20,213.20
1960	47.50	\$276,957.83	35.00	9.59	0.2740	1.0000	\$75,874.28	\$7,913.08
1959	48.50	\$422,877.82	35.00	9.18	0.2623	1.0000	\$110,922.51	\$12,082.22
1958	49.50	\$347,162.74	35.00	8.78	0.2507	1.0000	\$87,047.63	
1957	50.50	\$495,128.99	35.50	8.37	0.2393	1.0000	\$118,466.23	\$14,146.54
1956	51.50	\$255,882.19	35.00	7.98	0.2279	1.0000	\$56,307.12	\$7,310.92
1956	52.50	\$263,932.53	35.00	7.58	0.2165	1.0000	\$57,165.16	\$7,642.36
		\$146,870.10	35.00	7.18	0.2052	1.0000	\$30,549.58	
1953	54.50	\$153,116.65	35.00	6.79	0.1939	1.0000	\$29,693.38	\$4,374.77
1952	55.50	\$101,020.07	35.00	6.39	0.1826	1.0000	\$16,449.15	\$2,886.37
1951	56.50	\$195,140.14	35.00	5.99	0.1712	1.0000	\$16,005.12	
1950	57.50	\$150,799.75	35.00	5.59	0.1598	1.0000	\$16,112.73	\$2,879.90
1949	58.50	\$52,167.30	35.00	5.19	0.1484	1.0000	\$9,222.63	\$1,776.21
1948	59.50	\$57,984.16	35.00	4.79	0.1367	1.0000	\$7,928.07	\$1,656.69
1947	60.50	\$55,560.00	35.00	4.37	0.1250	1.0000	\$8,194.50	\$1,873.71
1946	61.50	\$7,959.81	35.00	3.95	0.1130	1.0000	\$797.64	\$201.71
1945	62.50	\$4,805.95	35.00	3.53	0.1008	1.0000	\$464.34	\$137.31
		\$10,924.97	35.00	3.09	0.0882	1.0000	\$964.11	\$312.14
		\$16,963.31	35.00	2.64	0.0755	1.0000	\$1,280.18	
1942	65.50	\$1,948.71	35.00	2.18	0.0624	1.0000	\$121.43	\$55.59
1941	66.50	\$1,818.33	35.00	1.72	0.9492	1.0000	\$89.42	\$51.95
1940	67.50	\$2,243.46	35.00	1.26	0.0359	1.5000	\$80.52	564.10
1939	68.50	\$3,955.67	35.00	0.80	0.0228	1.0000	\$91.00	\$114.16
1938	69.50	\$5,898.49	35.00	0.42	0.0121	1.0(X~0	\$71.34	\$16~53
1937	70.50	\$1,741.23	35.00	0.00	0.0(X)0	0.0000	\$0.00	
1936	71.50	\$958.92	35.00	0.00	0.0(~0	0.0065	\$0.50	
1935	72.50	\$840.13	35.00	0.00	0.(XXX)	0.0000	\$0.00	
1934	73.50	\$645.95	35.00	0.00	0.0000	0.00~0	\$0.50	
1933	74.50	\$711.57	35.00	0.00	0.0~X)	0.0000	\$0.00	
1932	75.50	\$1,320.65	35.00	0.00	0.0000	0.0(X)0	\$0.65	
1931	76.50	\$1,357.91	35.00	0.00	0.0(~0	0.0000	\$0.50	
1930	77.50	\$1,814.87	35.00	0.00	0.0000	0.0000	\$0.00	
1929	78.50	\$2,954.41	35.00	0.00	0.0000	0.0000	\$5.00	

Generation Arrangement Report

Account: PECO Gas 3801 PA

Dispersion: 35.00 - R0.5

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Factor	Computed Nat Plant	Accrual
1928	79.50	\$3,164.63	35.00	0.00	0.0000	0.0000		
1927	80.50	\$2,984.34	35.00	0.00	0.0000	0.0000		
1926	81.50	\$3,605.42	35.00	0.00	0.0000	0.0000		
1925	82.50	\$2,943.62	35.00	0.00	0.0000	0.0000		
1924	83.50	\$1~141.80	35.00	0.00	0.0000	0.0000		
		\$78,373,548.99	35.00	27.12	0.7747	1.0000	\$60,715,083.32	\$2,238,494.54

Depreciation Reserve Summary

Account: PECO Gas 3801 PA
Scenario: PECO Gas 380.1 Acct 2008
 Dispersion: 3S- R0.S
 Average Nat Salvage Rate: 0.00%
 Future Hat Salvage Rate: 0.00%

Broad Group Procedure
 January 1,2008

	Plant Amt	<u>Depreciation Reservg</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$78,373,548.99	\$18,356,644.09	0.2342	\$60,016,904.90	0.7658
Computed	\$78,373,548.99	\$17,658,465.67	0.2253	\$60,715,083.32	0.7747
Difference		\$698,178.42	0.0089	(\$698,178.42)	-0.0089

Remaining Life Depreciation Accrual

Account: PECO Gas 3801 PA
Scenario: PECO Gas 380.1 Acct 2008
OIsperlon: 35.00 - RO.5

Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0,00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$78,373,548.99	27.12	\$2,212,753.50	2.823342%	3.688884%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$1,608,850.05)	0.50	(\$22,983.57)	1.428571%	
Total:	\$78,373,548.99		\$2,189,769.93	2.794017%	3.64858~/o
Average:	\$77,869,123.96		\$2,189,769.93	2.822992%	3.698156%
Grand Total:	\$78,373,548.99 *		\$2,189,769.93	2.794017%	3.648589%

Excluding 2008 Retirements

Generation Arrangement Repo~

Account: PECO Gas 3802 PA

Dispersion: 50.00 - R1.5

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2006

Yr	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Alloc Factor	Computed J-t Plant	Accrual
2007	0.50	\$12,423,838.92	50.00	49.59	0.9918	1.0000	\$1 2,321,395.52	\$248,476.78
2006	1.50	\$11,455,035.40	50.00	48.77	0.9753	1.0000	\$11,172,637.57	\$229,100.71
2005	2.50	\$13,568,988.79	50.00	47.95	0.9590	1.0000	\$12,956,394.71	\$270,179.79
2004	3.50	\$11,098,475.82	50.06	47.14	0.9428	1.0000	\$10,463,550.03	\$221,999.52
2003	4.55	\$10,339,106.17	50.00	46.33	0.9267	1.0000	\$9,550,759.21	\$206,782.12
2002	5.50	\$14,172,344.86	50.00	45.53	0.9106	1.0000	\$12,905,543.33	\$263,446.90
2001	6.50	\$22,943,797.98	50.00	44.73	0.8947	1	\$26,528,772.25	\$458,759.90
2000	7.50	\$6,323,494.58	50.00	43.94	0.8788	1.0000	\$5,570,093.99	\$126,409.99
1999	8.50	\$36,391,888.86	50.00	43.15	0.8630	1.0000	\$31,407,540.46	\$727,637.78
1998	9.50	\$1,069,810.31	50.00	42.37	0.8474	1	\$906,518.40	\$21,396.21
1997	10.50	\$2,891,198.68	50.00	41.59	0.8318	1.0000	\$2,404,873.92	\$57,823.97
1995	12.50	\$61,790.79	50.00	40.00	0.8009	1.0000	\$49,489.87	\$1,235.82
1994	13.50	\$11,385,837.48	50.00	39.28	0.7858	1.0000		\$227,316.75
1993	14.50	\$16,918,407.66	50.00	38.92	0.7704	1.0000	\$13,034,623.26	\$328,399.15
1992	15.50	\$23,553,955.98	50.00	37.77	0.7553	1.0000	\$17,791,178.14	\$471,079.14
1991	16.50	\$24,286,172.47	50.00	37.02	0.7403	1.0000	\$17,979,997.06	\$485,723.45
1990	17.50	\$17,827,204.62	50.00	36.27	0.7254	1.0000	\$12,933,600.88	\$635,544.09
1989	18.50	\$15,742,837.28	50.00	35.53	0.7107		\$11,187,514.30	\$314,852.75
1988	19.50	\$14,694,738.12	50.00	34.80	0.8960	1.0000	\$10,227,094.44	\$293,994.76
1987	20.50	\$16,192,391.92	50.00	34.07	0.6814	1.0000	\$11,033,397.50	\$632,947.83
1986	21.50	\$12,126,588.68	50.00	33.35	0.6669	1.0000	\$6,007,770.73	\$242,531.77
1985	22.50	\$12,457,405.81	50.00	32.63	0.6526	1.0000	\$8,129,714.85	\$249,148.12
1984	23.50	\$6,505,922.04	50.00	31.92	0.6384	1.0000	\$5,945,012.28	\$173,718.44
1983	24.50	\$9,677,755.16	50.00	31.22	0.6243	1	\$8,041,923.49	\$193,555.32
1982	25.50	\$10,479,581.78	55.00	30.52	0.6104	1.0000	\$5,396,333.11	\$209,501
1981	26.50	\$13,075,814.19	50.00	29.63	0.5968	1.0000	\$7,800,373.07	\$261,516.28
1960	27.50	\$12,750,033.92	50.00	29.14	0.5829	1.0000	\$7,431,805.55	\$255,000.68
1979	28.50	\$9,984,397.22	50.00	28.47	0.5594	1.0000	\$5,673,373.53	\$199,287.94
1978	29.50	\$4,157,333.48	50.00	27.80	0.5560	1.0000	\$2,311,470.83	\$83,148.67
1977	30.50	\$2,717,963.53	50.00	27.14	0.5428	1.0000	\$1,475,267.50	\$4,359.27
1976	31.50	\$2,868,607.40	50.00	26.49	0.9297		\$1,519,594.61	\$57,372.15
1975	32.50	\$1,604,359.15	50.00	25.84	0.5168	1.0000	\$829,198.95	\$32,087.18
1974	33.50	\$1,237,163.73	50.00	25.21	0.5041	1.0000	\$623,680.07	\$24,743.27
1973	34.50	\$1,252,593.50	50.00	24.58	0.4916	1.0000	\$615,739.52	\$25,051.80

Generation Arrangement Report

Account: PECO Gas 3802 PA

Dispersion: 50.00 - R.I.S

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Facto~	Computed Net Plant	Accrual
1972	35.50	\$5,811,189.33	50.00	23.96	0.4792	1.0000	\$2,794,798.87	\$116,223.79
1971	35.50	\$4,083,071.37	50.50	23.35	0.4670	1.0000	\$1,90~,814.63	\$81,661.43
1970	37.50	\$3,029,628.87	50.00	22.75	0.4550	1.0000	\$f,379,40f.03	\$50,592.54
1969	38.50	\$1,706,232.56	50.00	22.16	0.4432	1.0000	\$756,152.55	\$34,124.65
1~8	39.50	\$819,40S.16	50.00	21.56	0.4315	1.0000	\$267,296.93	\$12,388.10
1967	40.50	\$394,506.73	50.00	21.00	0.4201	1	\$165,731.39	\$7,8g0.13
1966	41.50	\$152,678.03	50.50	20.44	0.4089	1.0000	\$82,422.03	
1951	56.50	\$806.44	50.00	13.24	0.2649	1.0000	\$213.34	
		\$402,114,162.91	50.00	37.70	0.7539	1.0000	\$303,170,278.80	

Deproclation Reserve Summary

Account: PECO Gas 3802 PA
 Scenario: PECO Gas 380.2 Acct 2008
 Dispersion: 50- R1.5

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	<u>Dem'clation Rese~</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$402,114,162.91	\$142,717,0~0.85	0.3549	\$259,397,082.06	0.6451
Computed	\$402,114,162.91	\$98,943,884.11	0.2461	S303,170,278.80	0.7539
Difference		\$43,773,196.74	0.1(j)~9	(\$43,773,196.74)	-0.1089

Remaining Life Depreciation Accrual

Account: PECO Gas 3802 PA
Scenario: PECO Gas 380.2 Acct 2008
Dispersion: 50.00 - R1,5
Average Nat Salvage Rats: 0.00%
Future Net Salvage Rate: 0,0(~.

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rats (Gross Plant)	Accrual Rats (Net Plant)
Pre- 2008 Additions	\$402,114,162.91	37.70	\$6,881,099.29	1.711230%	2.652728%
2008 Additions	\$0.00				
2008 Retirement\$	(\$2,995,838.52)	0.50	(\$29,958.39)	1.000000%	
Total:	\$402,114,182.91		\$6,851,140.90	1.703780%	2.641179%
Average:	\$400,616,243.65		\$6,851,140.90	1.7101~1%	2.656519%
Grand Total:	\$402,114,162.91		\$6,851,140.90	1.703780%	2.641179%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gas 3810 PA

Dispersion: 30.00 - 50.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2(X)8

Vintage Age	Surviving Plant	~gL~	Remaining Lif~	Net Plant Ratio	AJloc Factor	Computed Net Plant	Accrual
2007	\$1,159,964.50		29.51	0.9~3e	1.5000		S3~S.IS
2006	1.50 \$1,044,160.41		28.5S	0.9518	1.0000	\$993,868.47	\$34,806.01
2005	2.50 \$1,610,SS9.29		27.64	0.9212	1.0000	\$1,463,60S.II	\$53,685.31
2004	3.50 \$516,035.81		20.75	0.8915		\$450,059.90	\$17,201.19
2003	4.50 \$2,873,989.34		25.89	0.8829		\$2,479,647.34	\$9S,799.64
2002	5.50 \$2,313,026.2~		25.95	0.8352	1.0000	\$1,931,817.59	\$77,100.84
2001	8.50 \$20,119,030.05	30.50	24.25	0.6083	1.0000	\$16,263,090.86	\$070,634.3~
2000	7.50 M,444.59		23.47	0.7824	1.0000	\$3,477.44	\$146.15
1999	8.50 \$1,379,362.(H)		22.72	0.7573	1.0000	\$1,044,649.64	\$45,978.70
1998	9.50 \$1,0~,322.09		21.99	0.7329	1.0000	\$736,791.62	\$33,510.74
1997	10.50 \$2,148,839.24		21.28	0.7093	1.0000		\$71,527.97
1996	11.50 \$1,522,816.9S		20.59	0.650S	1.0000	\$1,045,348.27	\$50,760.57
1995	12.\$0 51,036,354.43		19.93	0.r~S43	1.0000	\$688,408.12	\$34,545.15
1994	13.50 \$1,346,712.29		19.28	0.6428	1.0000		\$44,957.08
1993	14.50 \$1,483,576.41		18.66	0.6219	1.0000	\$922,597.88	\$49,452.35
1992	15.50 \$1,360,226.46		18.05	0.6016	1.0050	\$818,273.97	
1991	16.50 \$1,385,567.17	30.50	17.46	0.5819	1.0000	\$6oS~10.71	\$46,185.57
1990	17.50 \$1,25S,032.33		16.88	0.5627	1.0000	\$706,214.45	
1989	18.50 \$1,953,081.42		16.32	0.5440	1.0500	\$572,919.35	\$35,102.71
1950	19.50 \$1,019,932.74		15.78	0.5259	1.0000	\$556,37~79	\$53,997.78
			15.2S	0.5002	1.0500	\$519,623.45	
1986	21.50 \$834,465.76		14.73	0.4909		\$409,674.75	\$27,815.53
1985	22.50 \$1,050,409.50		14.22	0.4741	1.0000	\$562,773.18	\$35,346.99
1984	23.50 \$452,528.47		13.73	0.4S77	1.0000	\$207,125.74	\$1S,084.28
1963	24.50		13.25	0.4417	1.6g00	\$186,550.78	\$14,079.43
1982	26.50 \$532,760.e~		12.78	0.4260	1.0000	\$229,956.15	\$17,759.36
1981	26.50 \$1,00S,436.50		12.32	0.4107	1.0000	\$44S,74~7~	\$38,181.22
1950	27.50 \$1,693,~Sg.63			0.3956	1.0000	\$670,171.69	
1979	26.50 \$1,524,736.30			0.3809	1.0000	\$560,842.44	\$56,624.~4
1978	29.50 \$157,196.95			0.5650	1.0000	\$57,620.47	\$5,239.97
1977	30.50 \$149,037.4Q		10.57	0.3524		\$52,S24.11	\$4,~7.91
1976	31.50 \$226,742.03			0.3386	1.0000	\$76,756.80	\$7,556.07
1975	32.50 \$146,292.0e		9.75	0.3249	1.0000	\$47,537.24	\$4,870.40
1974	33.50 \$188,630.50		9.38	0.3116	1.0000	\$58,774.59	\$5,287.68

Genm'ation Arrangement Report

Account: PECO Gas 3810 PA

Dispersion: 30.00 - S0.5

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1,200e

Vintage	Age	Sullyng Plant	Avg Life	Remaining Life	Net Plant Ratio	AllOc Factor	Computed Net Plant	Acr.nJal
1973	34.50	\$370 425.50		8.95	0.2984	1.0000	\$110,545.5~	\$12,347.63
1972	35.50	\$827 550.36		8.56	0.2886	1.0000	\$236,267.13	\$27,595.61
1971	3e.50	\$535 694.18		8.18	0.2728	1.(H)00	\$148,117.65	\$17,856.47
1970	37.50	\$636 294.07		7.81	0.2602	1.0000	\$165,538.02	\$21,203.80
1969	38.50	\$775 612.44		7.43	0.2478	1.0300	\$192,211.40	\$26,853.75
196~	39.50			7.07	0.2356	1.0000	\$117,197.89	\$16,678.90
1 957	40.50	\$129 661.10		6.71	0.2238	1.0000	\$28,987.51	\$4,322"04
195~	41.50	\$549 785.38		6.35	0.2116	1.0000	\$116,35S.61	\$18,326.18
1965	42.50	\$404 550.99		6.00	o,lgg9	1.0000	\$80,870.36	\$13,466.23
19~4	43.50	\$246 949.09		5.65	0.1882	1.0000	\$46,481.68	\$8,228.30
1963	44.50	\$196 604.72		5.30	0.1787	1.0000	\$34,731.32	\$5,S63.49
1962	48.50	\$68 559.91		4.96	0,1653	1.0000	\$11,329.54	\$2,285.33
1961	46.50	\$37 639.76		4.62	0.1539	1.0000	\$5,791.44	\$1,2S4.66
1900	47.50	\$111 863.63	30°00	4.28	0.1426	1.0000	\$15,948.18	\$3,728.89
1959	48,50	\$120,954.63		3.94	0.1314	1.0000	\$15,894.11	54,031.92
1958	49.50	\$93,257.\$8		3.61	0.1202	1.0000	\$11,210,44	S3,108.50
1 957	50.50	\$146,731.41		3.27	0.1091	1.0000	\$18,002.06	\$4,891 .os
1956	51.50	\$146,854.71		2.94	0.0980	1.5000	\$14,308.48	\$4,895.16
1956	52,50	\$110,436.22	30.00	2.61	0.0869	1.0000	\$9,596.92	
1954	63.50	\$128,1aS.97	30.0~	2.27	0.0768	1.0000	\$9,711.65	\$4,272.89
1953	54.50	\$151,192.99	30.00	1.94	0,0648	1.0000	\$9,792.11	
1952	55.50	\$135,361.77	38.50	1.61	0.0638	1.0000	\$7,250.84	\$4,812.08
1961	56.50	\$121,485.46	38.00	1.27	0.0423	1.0000	\$5,140.77	S4,048.62
1950	57.50	688,017.~4	38.00	0.94	0.0314	1.0000	\$2,763.08	\$2,938.92
1949	58.50	\$56,793.04	50.00	0.61	0.0204	1.0000	\$1,158.27	\$1,863.10
1948	59.50			0,23	0.0083	1.0008	\$695.46	\$2,781.51
1 947	60. 50			0,50	0.0000	0.0030	\$6.00	
1946	61.50	\$27,207.23	30.00	0.50	0.0000	o,0050	\$0.50	
1946	62.50	\$13,439.28	30.00	0. 50	0,0000	0.0000	\$0.08	
1944	63.50	\$8,342.43	38.00	0.03	0.0000	0.0000	\$0.00	
		\$15,638.04	38.00	0,00	0.0300	0.0000	S0.00	
1942	66.50	\$41,226.83	30.00	0.50	0.0000	0.0000	\$0.00	
1941	66.50	\$21,970.42	38.03	0.00	0.0300	0.0000	\$0.00	\$0.00
1940	67.50	\$20,907.53	30.00	0,00	0.0030	0.0030	\$9.00	

Generation Arrangement Report

Account: PECO Gas 3810 PA

Dispersion: 30.00 - S0.6

Average NM Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vinlage	Age	Surviving Plant	Avg Life	Remaining Life	Nat Plant Ratio	Nloç Factor	Computed Net Plant	Accrual
1939	68.50	\$14,326.50	30.00	0,00	0.0000	0,0000	\$6.00	\$0.03
1938	69.50	\$9,776.40	30,00	0,00	0.9800	0.03(X)	\$0.00	\$0.50
1937	70.50	\$9,372.98	3G00	0,00	0.0000	0.0000	S0.00	\$0.00
1936	71.50	\$2,873°89	30.00	0,00	0.0300	0.0000	\$0,00	\$0.98
1938	72.50	\$3,949.98	30.00	0,98	0.0000	0.0030	\$0,00	\$0,00
1934	73.50	\$918.90	30.00	0,00	0.0003	0.0000	\$0.00	\$6.00
1933	74.50	\$3,512.25	50.00	0,00	0.0030	0.00(X)	\$0,03	\$0.00
1932	7S.S0	\$1,403.70	30,-0	0,00	0.0300	0.0003	\$0.00	\$0.00
1931	76.30	\$3,291.37	30.00	0,98	0.0300	0.0000	\$0.00	\$0.00
1930	77.S0	\$6,991.94	30.00	0.50	0.0303	0.0030	S0,00	\$0.03
1929	78.50	\$9,279.77	30.00	0.50	0.0300	0.0030	\$6,00	\$0.00
1928	79.50	\$8,165.40	50.00	0.50	0,0300	0.0300	\$0,00	\$0.03
1927	80.50	\$9,329.18	30.98	0.50	0,0003	0.0(X)0	\$6,00	30.00
1926	81.S0	\$8,7SA.84	30.00	0.00	0.0030	0.0030	\$0.00	\$0.00
1925	82.50	\$5,305.12	50.00	0.00	0.0300	0.0098	\$0.00	\$0.00
1924	83.50	\$128.90	30.00	0.50	0.0300	0.00-0	\$0.03	\$0.00
1922	85.50	\$22.55	30.00	0,03	0.0030	0.(X)00	\$0.00	S0.03
1921	86.50	\$21.38	30.00	0.00	0.0300	0.0000	\$0,03	\$0.00
1920	87.50	\$11.19	50.00	0.00	0,0000	0.0000	\$0.00	\$0.00
1917	90.30	\$8.03	30.50	0.00	0.0300	0.0003	\$0.00	S0.03
1016	91.S0	\$8.10	50.00	0.03	0.0303	0.0000	\$0,03	\$0,00
1915	92.S0	\$18.29	50.00	0.00	0.0300	0.0003	\$0.00	\$0.03
1914	93.50	\$6.11	30.00	0,00	0.0030	0.0000	\$0.00	\$0.00
1912	95.50	\$13.43	30.00	0.00	0.0003	0.0300	\$0.00	\$0.00
1910	97.50	S17.04	38.00	0.98	0.0000	0.0003	\$0.00	\$0.00
			30,-0	0,00	0.0030	0.00~	\$0.00	\$0.03
1906	101,30	\$6.63	50.00	0.00	0.0000	0.0000	\$0,00	\$0.00
		\$62,192,834.88	30.00	19.62	0.6S0g	1.0000	\$40,480,429.49	\$2,063,619.42

Depreciation Reserve Summary

Account: PECO (Gas 3810 PA)
 Scenario: PECO Gas 381,0 Acct 2008
 Dispersion: 30- S0.5
 Average Net Salvage Rate: 0.00%
 Future Net Salv-g~ Rate: 0.00%

Broad Group Procedure
 January 1,2008

	Plant Amt	D~r~l~t~lon R~rv~		Amount	Ratio
		Amount	Ratio		
Recorded	\$62,192,834.88	\$22,889,855.53	0.3680	\$39,302,979.35	0.6320
Computed	\$62,192,834.88	\$21,712,405.39	0.3491	\$40,480,429.49	0.6509
Difference		\$1,177,450.14	0.0189	(\$1,177,450.14)	-0.0189

Remaining Life Depreciation Accrual

Account: PECO Gas 3810 PA

Scenario: PECO Gas 381.0 Acc12008

Dispersion: 30.08 -

Average Net Salvage Rate:

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$62,192,834.88	19.62	\$2,003,595.15	3.221585%	5.097820%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$1,939,144.61)	0.\$0	(\$32,319.08)	1.666667%	
Total:	\$62,192,834.88 *		\$1,971,276.07	3.169819%	5.015589%
Average:	\$61,223,262.58		\$1,971,276.07	3.219815%	5.142449%
Grand Total:	\$62,192,834.98 *		\$1,971,276.07	3.169819%	5.015589%

Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gall 3820 PA

Dispersion: 39.00 - R0.S

Average Net Salvage Rate: **0.00%**

Fuluro Net Salvage Rate: **0.00%**

Broad Group Pro<mdure

January 1, 200~

VIntage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Accrual
2007	0.50	\$3,0-,703.82	39.00	38.69	0.9920	1.0000	\$2,998,712.01	\$77,567.28
2006	1.50	\$3,035,244.21	39.00	38.07	0.9761	1.0030	\$2,952,842.20	\$77,820.77
2005	2.50	\$3,726,003.21	39.QQ	37.45	0.9603	1.0000	\$2,578,181.56	\$95,538.62
2004	3.50	\$2,162,293.79	39.00	38.84	0.944S	1.0030	\$2,042,390.98	\$55,443.43
2003	4.50	\$2,214,042.22	39.00	38-.2	0.92M	1.0000	\$2,050,443.30	\$56,770.3-
2002	5.50	\$4,052,283.13	39.00	35.61	0.9132	1.0000	\$3,700,414.29	\$103,904.70
2001	6.50	\$5,578,928.92	39.00	35.00	0.8976	1.0000	\$5,007,415.40	\$143,049.38
2000	7.50	\$800 910.36	39.00	34.40	0.9820	1.0000	\$700,401.32	\$20,538.16
1999	0.50	\$36,041 411.83	39.00	33.79	0.866S	1.0000	\$31,229,186.10	\$924,138.78
19-6	9,50	\$103 292.99	39.00	33.19	0.6510	1.0300	\$87,904.53	\$2,040.54
1997	10.50	\$40652.14	39.00	32.59	0.8356	1.0300	\$33,9~0.74	\$1,042.36
1995	12.50	\$3o3 742.20	39.00	31.39	0.8049	1.0000	\$244,476.09	\$7,756.25
1994	13,50	\$4,330 035.15		30.79	0.7896	1.0000	\$3,425,240.42	\$111,231.67
1993	14,50	\$4,142o844,26	39.00	30.20	0.7743	1.0000	\$3,207,987.84	\$106,229.76
1992	15.50	\$3,822,512.41	39.00	29.61	0.7591	1.5000	\$2,901,770.16	\$50,013.14
1991	15.50	\$S,450,3.Tr.37	39.00	29.02	0.7440	1.0000		\$140 192_50
1990	17.50	\$3,451,064,45	39.00	29.43	0.7289	1.0000	\$2,515,528.49	
1989	18.50	\$2,705,723.33	39.00	27.84	0.7139	1.0000	\$1,931,640.70	\$69 377.82
1988	19.50	\$2,T18,211,93	39.00	27.26	0.6904)	1.0000	\$1,900,849.91	\$69 723.38
1987	20.50	\$3,276,404.28		26.68	0.6841	1.0000	\$2,241,527.29	\$84 012.87
1988	21.50	\$2,972,818.04	39.00	26.11	0.5094	1.03(10	\$1,569,939.54	\$76 220.10
1985	22.50	\$3,200,610.96		28.53	0.6547	1.0000	\$2,147,865.18	\$84 118.23
1984	23.50	\$1,967,-,89,46	39.00	24.97	0.6402	1.0000	\$1,259,571.27	\$50 45~24
1983	24.50	\$2,155,404.38	39.00	24.40	0.6257	1.0000	\$1,348,703.07	\$SS 266.70
1 982	25.50	\$1,972,392.64	39,00	23.8~	0.6114	1.0000	\$1,205,951.11	\$50,574.17
1981	26.50	\$2,772,956.98		23.29	0.5972	1.0000	\$1,656,073.42	\$71,101.44
1980	27.50	\$3,354,850.01		22.74	0.5832	1.00QO	\$1,956,398.07	\$86,022.03
1979	28.50	\$1,256,896.78	39.50	22.20	0.5692	1.0030	\$716 593.10	\$32,270.40
1978	29.50	\$600,635.58		21.66	0.3554	1.0000	\$333 600.32	\$15,400.91
1977	30,50	\$400,135.60	39,90	21.13	0.5418	1.5000	\$218.706.05	\$10,259.89
1976	31.50	\$344,115.70	39.00	20.60	0.8283	1.0000	\$181 780.10	\$3,523,4a
1975	32.50	\$456,400.80		20.08	0.5149	1.0300	\$210 297.70	\$10,472.02
1974	33.50	\$481,075.92	39.00	19.57	0.5617	1.0000	\$241 357.53	\$12,\$30.25
1973	34,50	\$772,949.58	39.00	19.06	0.4887	1.00o0		\$19,019.22

Generation A~ange~1 Report

Account: PECO Gas 3820 PA
 Dispersion: 39.00 . RO.\$

Ave'age Net Salvage RMe: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure
 January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1972	35.50	\$737,175.38	39.00	18.63	0.4757	1.0000	\$350,703.81	\$18,901.53
1971	36.50	\$770,944.37	39.00	18.06	0.4630	1.0000	\$356,930.57	\$19,757.50
1970	37.50	\$333,795.60	39.00	17.57	0.4504	1.0000	\$240,410.89	\$13,656.81
1969	38.50	\$554,995.07	39.00	17.08	0.4379	1.0000	\$243,651.10	\$14,230.64
1968	39.50	\$458,253.80	38.00	16.60	0.4250	1.0650	\$195,055.46	\$11,750.10
1967	40.50	\$370,809.46	38.00	16.13	0.4135	1.0000	\$153,328.70	\$6,507.93
1966	41.50	\$270,231	39.00	15.06	0.4015	1.0000	\$108,495.96	
1946	42.50	\$322,957.07	39.00	15.20	0.3897	1.0000	\$125,493.92	\$6,258.13
		\$225,053.78	39.00	14.74	0.3779	1.0000	\$85,957.97	\$6,770.61
1963	44.50	\$164,368.89	39.00	14.29	0.3664	1.0000	\$60,217.86	\$4,214.33
1942	45.50	\$164,797.96	39.00	13.84	0.3550	1.0000	\$58,495.26	\$4,225.59
1941	46.50	\$57,923.00	39.00	13.40	0.3437	1.0000	\$19,906.22	\$1,488.21
1960	47.50	\$122,907.95	39.00	12.97	0.3325	1.9400	\$40,868.02	\$3,151.49
1959	48.50	\$67,021.16	39.00	12.54	0.3215	1.0000	\$21,544.98	\$1,718.49
1958	49.50	\$75,323.72	39.50	12.11	0.3105	1.0000	\$23,391.32	\$1,931.38
1957	50.50	\$72,461.08	39.00	11.69	0.2997	1.0000	\$21,719.73	\$1,057.98
1956	51.50	\$55,688.18	39.00	11.27	0.2890	1.0000	\$18,986.68	\$1,684.31
1955	52.50	\$53,438.73	39.00	10.86	0.2785	1.0000	\$23,234.43	\$2,139.45
1954	53.50	\$90,143.12	39.00	10.46	0.2679	1.0000	\$24,153.05	\$2,311.38
1963	54.50	\$62,633.01	39.00	10.04	0.2576	1.0000	\$16,129.78	\$1,695.97
1952	56.50	\$37,085.55	38.00	9.64	0.2472	1.0000	\$14,239.74	\$1,477.14
1951	56.50	\$39,474.01		9.24	0.2389	1.6500	95,982.70	\$756.74
1950	57.50	\$49,408.35	39.00	8.84	0.2267	1.0000	\$11,195.66	\$1,265.63
1949	58.50	\$40,871.30	39.00	8.44	0.2165	1.0000	\$6,848.30	\$1,047.96
1948	59.50	\$12,743.95	39.00	8.65	0.2064	1.0000	\$2,629.83	
1947	50.50	\$16,097.64	39.00	7.65	0.1942	1.0000	\$3,158.33	\$412.77
1945	62.50	\$72.34	38.00	6.65	0.1759	1.0000	\$12.71	\$1.85
1944	63.50	\$5,379.75	39.00	6.46	0.1657	1.0000	\$891.38	\$137.94
		\$13,101.82	39.00	6.06	0.1554	1.0000	\$2,038.08	
1942	65.50	\$4,759.33	39.00	5.65	0.1461	1.0000	\$650.40	\$122.03
1941	66.50	\$2,750.89	38.95	5.25	0.1341	1.0000	\$371.57	\$73.77
1940	67.50	\$6,780.89	39.00	4.84	0.1240	1.0000	\$840.81	\$173.87
1939	68.50	\$9,003.95	39.65	4.42	0.1133	1.0000	\$1,019.75	\$230.65
1938	59.50	\$12,954.38	39.00	3.99	0.1023	1.0000	\$1,328.65	\$332.03

Generation Asset Management Report

Account: PECO Gas 3820 PA

Dispersion: 39.00 - RO.5

Average Net Salvage Rate: 9.00%

Future Net Salvage Rate:

Broad Group Procedure

January 1, 2008

Vintage	Age	Sundring Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1937	70.50	\$2,427.46	39.00	3.55	0.0911	1	\$221.23	\$62.24
1936	71.50	\$1,479.80	39.00	3.11	0.0797	1	\$117.96	\$37.94
1935	72.50	\$778.82	39.00	2.66	0.0681	1.0300	\$53.03	\$19.97
1934	73.50	\$238.87	39.00	2.19	0.0562	1.0000	\$13.44	\$6.12
1933	74.50	\$438.34	39.00	1.73	0.0443	1.0000	\$19.43	\$11.24
1932	75.50	\$345.16	39.00	1.26	0.0324	1.0000	\$11.19	
1931	76.50	\$848.43	39.00	0.50	0.0206	1.0050	\$17.51	\$21.75
		\$738.30	38.00	0.44	0.0114	1.0030	\$8.39	\$18.93
1929	78.50	\$1,566.78	39.00	0.00	0.0000	0.0000		
1920	79.50	\$2,470.81	39.00	0.00	0.0000	0.0000		\$0.00
1927	80.50	\$2,303.03	39.50	0.00	0.0000	0.0030		\$8.00
1926	81.50	\$1,172.90	39.00	0.00	0.0000	0.0000		
1925	82.50	\$243.38	39.00	0.00	0.0000	0.0000		
		\$119,292,741.12	39.00	30.38	0.7790	1.0000	\$92,924,092.73	\$3,035,589.34

Depreciation Reconciliation Summary

Account: PECO Gas 3820 PA
 Scenario: PECO Gas 382.0 Acc- 2008
 Dispersion: 39- R0.5

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2006

	Plant Amt	<u>Deoreclaton RQserv9</u> Amount	Ratio	~ Amount	Ratio
Recorded	\$119,292,741.12	\$40,315,241.83	0.3380	\$78,977,499.29	0.6620
Computed	\$119,292,741.12	\$26,368,648.39	0.2210	\$92,924,092.73	0.7790
Difference		\$13,946,593.44	0.1169	(\$13,946,593.44)	-0.1169

Remaining Life Deprsciatlon Accrual

Accoun: PECO Gas 3820 PA
 Scenario: PECO Gas 382.0 Acct 2008
 DlspMslon: 39.00 - **R0.5**
 Average Net Salvage Rate: 0.05%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$119,292,741.12	30.38	\$2,599,930.33	2.179125%	3.291492%
2008 Additions	\$0.00				
2008 Retirements	(\$1,757,605.22)	0.50	(\$22,533.40)	1.282051%	
Total:	\$119,292,741.12		\$2,577,(X)4.92	2.160236%	3.262961%
Average:	\$118,413,938.51		\$2,577,004.93	2.176268%	3.299677%
Grand Total:	\$119,292,741.12		\$2,577,054.93	2.160236%	3.262961%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gas 3870 PA

Dispersion: 22.00 - SI.5

Average Net Salvage Rate: 0.00%

Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

VIn~age	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	AJloc Factor	Computed Net Plant	Accrual
2007	0.50	\$179,052.56	22.00	21.50	0.9773	1.0000	\$174,985.92	\$8,138.75
2006	1.50	\$219,206.45	22.00	20.51	0.9321	1.0000	\$204,318.14	\$9,963.93
2005	2.50	\$2,281.28	22.00	19.52	0.9874	1.0090	\$2,024.52	\$103.69
2004	3.50	\$7,999.99	22.00	18.56	0.8436	1.0000	\$6,748.84	
2003	4.50	\$387.27	22.00	17.62	0.8008	1.0000	\$310.13	\$17.60
2002	5.50	\$1,204,646.92	22.00	16.70	0.7592	1.0000	\$914,520.10	\$54,756.68
1998	9.50	\$1.18	22.00	13.36	0.6071	1.0000	\$0.72	
1991	16.50	\$1,085,691.19	22.00	8.85	0.4023	1.0000	\$436,765.04	\$49,349.50
1990	17.50	\$87,966.45	22.00	8.33	0.3788	1.0000	\$33,324.24	\$3,998.48
1988	19.50	\$78,479.19	22.00	7.38	0.3356	1.0000	526,337.36	\$3,567.24
1987	20.50	\$2,782.50	22.00	6.94	0.3157	1.0000	\$878.31	\$126.48
1985	22.50	\$87,074.72	22.00	6.13	0.2787	1.0000	\$24,266.28	\$3,957.94
1982	25.50	\$8,416.09	22.00	5.05	0.2295	1.0000	\$1,931.71	\$382.55
1989	38.50	\$3,690.94	22.00	1.48	0.0666	1.0000	\$258.98	\$176.86
1968	39.50	\$4,402.98	22.00	1.22	0.0556	1.0000	\$244.98	\$200.09
1966	41.50	\$7,136.98	22.00	0.75	0.0340	1.0000	\$242.55	\$324.41
1965	42.50	\$12,579.66	22.00	0.53	0.0239	1.0000	\$300.81	\$571.80
1984	43.50	\$752.97	22.00	0.14	0.0064	1.0000	\$4.79	\$34.23
1982	45.50	\$9,811.52	22.00	0.00	0.0000			
1954	53.50	\$937.85	22.00	0.00	0.0000			
		\$3,003,497.74	22.00	13.43	0.6084	1.0000	\$1,827,472.39	\$136,044.02

Depreciation Reserve Summary

Account: PECO Gas 3870 PA
 Scenario: PECO Gas 387.0 Acct 2008
 Dispersion: 22 - \$1.5

Average Nat Salvage Rate: 0.00%
 Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Depreciation</u> Amount	Ratio	Amount	Ratio
Recorded	\$3,003,497.74	\$140,749.89	0.0469	\$2,862,747.85	0.9531
Computed	\$3,003,497.74	\$1,176,025.35	0.3916	\$1,827,472.39	0.6084
Difference		(\$1,035,275.46)	-0.3447	\$1,035,275.46	0.3447

Remaining Ufe Depreciation Accrual

Account: PECO Gas 3870 PA
 Scenario: PECO Gas 387.0 Acct 2008
 Dispersion: 22.00 - \$1.5

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1,2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Acddtlons	\$3,003,497.74	13.43	\$213,098.20	7.095001%	7.443834%
2008 Addtlona	\$0.00				
2008 Retirements	(\$111,570.41)	0.50	(\$2,535.69)	2.272726%	
Total:	\$3,003,497.74		\$210,562.51	7.010577%	7.385259%
Average:	\$2,947,712.54		\$210,562.51	7.143251%	7.501436%
Grand Total:	\$3,003,497.74		\$210,562.51	7.010577%	7.355259%

° Excluding 2008 Retirements

Generation Arrangement Report

PECO Gas 390 Composite

Oisersion: 50.00 - R4

Average Nat Salvage Rate: 0.50%

Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	1.50	\$883,357.10	50.00	48.50	0.9700	1.0000	\$856,882.49	\$17,667.14
2005	2.50	\$1,037,478.74	50.00	47.50	0.9501	1.0000	\$965,666.34	\$20,749.57
2004	3.50	\$10,125.00	50.00	46.50	0.9301	1.5000	\$9,417.13	\$202.50
2003	4.50	\$30,649.72	50.00	45.51	0.9101	1.0000	\$27,895.31	\$612.99
1995	12.50	\$216,345.73	50.00	37.56	0.7512	1.0000	\$162,525.79	\$4,326.91
1994	13.50	\$17,548.67	50.00	36.50	0.7315	1.0000	\$12,837.49	\$350.97
1992	15.50	\$1,774,500.25	50.00	34.62	0.6923	1.0000	\$1,228,547.61	\$35,490.01
1991	10.50	\$2,699.55	50.00	33.64	0.6728	1.0008	\$1,816.37	
1989	18.50	\$126,264.00	50.00	31.71	0.6341	1.0000	\$65,030.65	\$2,524.08
1987	20.50	\$30,078.97	50.00	29.79	0.5959	1.0000	\$17,923.76	\$601.58
1986	21.50	\$120,701.18	50.00	28.85	0.5770	1.0000	\$69,639.96	\$2,414.02
1985	22.50	\$6,565.87	50.00	27.91	0.5582	1.0000	\$3,655.01	\$131.32
1984	23.50	\$4,312.39	50.00	26.98	0.5396	1.0000	\$2,326.91	\$86.25
1983	24.50	\$5,111.74	50.00	26.06	0.5212	1.0000	\$2,664.04	\$102.23
1982	25.50	\$22,815.31	50.00	25.15	0.5029	1.0000	\$11,474.50	\$456.31
1981	26.50	\$3,490.23	50.00	24.25	0.4649	1.0000	\$1,692.47	\$69.80
1979	28.50	\$28,115.33	50.00	22.48	0.4496	1.0500	\$12,639.72	\$502.31
1978	29.50	\$3,037.55	50.00	21.61	0.4323	1.0000	\$1,313.02	\$60.75
1977	30.50	\$16,455.30	50.00	20.76	0.4182	1.0000	\$6,332.54	\$329.11
1976	31.50	\$26,857.40	50.00	19.92	0.3984	1.0000	\$10,701.26	\$537.15
1975	32.50	\$107,548.34	50.00	19.10	0.3820	1.0000	\$41,078.46	\$2,150.93
1974	33.50	\$1,032.19	50.00	18.29	0.3658	1.0000	\$377.54	\$20.64
1973	34.50	\$5,232.89	50.00	17.49	0.3499	1.0000	\$1,830.62	\$104.66
1972	35.50	\$45,415.93	50.00	16.71	0.3343	1.0000	\$15,181.20	\$908.32
1971	36.50	\$3,414.51	50.00	15.95	0.3190	1.0000	\$1,089.16	\$68.29
1970	37.50	\$105.53	50.00	15.20	0.3040	1.0000	\$32.08	\$2.11
1969	38.50	\$1,462.53	50.00	14.48	0.2893	1.0000	\$428.89	\$29.65
1968	39.50	\$868.44	50.00	13.75	0.2749	1.0008	\$238.74	\$17.37
1966	41.50	\$451.55	50.00	12.35	0.2469	1.0000	\$111.51	\$9.03
1965	42.50	\$4,980.19	50.00	11.67	0.2334	1.0050	\$1,162.29	\$99.60
1964	43.50	\$221.12	50.00	11.01	0.2201	1.0000	\$48.67	\$4.42
1963	44.50	\$4,977.86	50.00	10.36	0.2072	1.0000	\$1,031.63	\$99.56
1962	45.50	\$30,452.14	50.00	9.74	0.1948	1.0000	\$5,933.11	
1961	46.50	\$527.79	50.00	9.15	0.1830	1.0000	\$96.57	\$10.56

Generation Arrangement Report

Account: PECO Gim 390 Composite

Disperslen: 50.00 - R4

Average Nat Salvage Rate: **0.00%**

Future Nat Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Nloc Factor	Computed Nat Plant	Accrual
1960	47.50	\$10,573.24	50.00	8.59	0.1717	1.0000	\$1,815.68	5211.46
1958	49.50	\$36.82	50.00	7.56	0.1512	1.0000	\$5.57	\$0.74
1957	50.50	\$4,681.57	50.00	7.09	0.1419	1.0000	\$664.24	\$93.63
1956	51.50	\$628.92	50.00	6.68	0.1332	1.0000	\$83.78	\$12.58
1955	52.50	\$531.02	50.00	6.26	0.1251	1.5000	\$66.43	\$10.62
1953	54.50	\$1,746.80	50.00	5.52	0.1104	1.5000	\$192.85	\$34.94
1952	55.50	\$1,461,181.49	50.00	5.18	0.1037	1.0000	\$15,364.74	\$2,963.63
1951	56.50	\$131,398.32	50.00	4.87	0.0973	1.0000	\$12,787.68	\$2,627.97
1950	57.50	\$8,174.22	50.00	4.56	0.0912	1.0000	\$745.80	\$163.48
1949	58.50	\$63,061.68	50.00	4.27	0.0854	1.0000	\$5,384.94	\$1,261.23
1948	59.50	\$141,323.54	50.00	3.99	0.0797	1.0000	\$11,267.73	\$2,826.47
1947	60.50	\$65,802.86	50.00	3.71	0.0742	1.0000	\$4,883.71	\$1,316.06
1945	62.50	\$555.06	50.00	3.18	0.0635	1.0000	\$35.25	\$11.10
		\$2,504.83	50.00	2.91	0.0583	1.0000	\$1,460.00	\$50.10
1943	64.50	\$54.03	50.00	2.50	0.0532	1.0000	\$1.81	\$0.68
1942	65.50	\$330.51	50.00	2.41	0.0481	1.0000	\$15.90	\$6.61
1941	66.50	\$101.53	50.00	2.16	0.0432	1.0000	\$4.33	\$2.03
1940	67.50	\$547.84	50.00	1.92	0.0384	1.0000	\$21.03	\$10.96
1939	68.50	\$82.12	50.00	1.69	0.0338	1.0500	\$2.77	\$1.64
1937	70.50	\$1,460.04	50.00	1.28	0.0250	1.0500	\$3.63	\$2.90
1934	73.50	\$592.01	50.00	0.68	0.0136	1.0000	\$6.06	\$11.84
1933	74.50	\$379.04	50.00	0.50	0.0100	1.0000	\$3.79	\$7.58
1932	75.50	\$887.18	50.00	0.00	0.0030	0.0000	\$0.00	
1931	76.50	\$12,339.42	50.00	0.00	0.0000	0.0000	\$6.00	\$0.00
1930	77.50	\$63,129.70	50.00	0.00	0.0000	0.0068	\$0.00	\$0.00
1929	78.50	\$20,441.28	50.00	0.00	0.0500	0.0000	\$6.00	\$0.00
1928	79.50	\$17,692.59	50.00	0.00	0.0000	0.0000	\$0.00	\$6.00
1927	80.50	\$2,625.90	50.00	0.00	0.0000	0.0000	\$0.50	
1926	81.50	\$175.73	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	82.50	\$69.47	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	83.50	\$33.74	50.00	0.00	0.6800	0.5000	\$6.00	
1923	84.50	\$80.20	50.00	0.50	0.0000	0.0000	\$0.00	\$0.00
1920	87.50	\$885.33	50.00	0.00	0.0000	0.0500	\$0.00	

Generation Arrangement Report

Account: PECO Gaa 390 Composite

Dispersion: 50.00 - **R4**

Average Net Salvage Rate: 0.0(P!~

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Lifo	Remaining Life	Net Plan(Ratio	Alloc Factor	Computed Net Plant	Accrual
1919	88.50	\$492.98	50.00	0.00	0.0300	0.0000	\$0.03	\$0.00
		\$5,273,475.03	50.00	35.20	0.6881	1.0000	\$3,628,638.36	\$103,091.43

Depreciation Reserve Summary

Account: PECO Gas 390 Composite
 Scenario: PECO Gas 390 Composite 2008
 Dispersion: 50- R4

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>De-reciat</u> Amount	Reserve Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$5,273,475.03	\$1,661,193.72	0.3150	\$3,612,281.31	0.6850
Computed	\$5,273,475.03	\$1,644,836.67	0.3119	\$3,628,638.36	0.6881
Difference		\$16,357.05	0.0031	(\$16,357.05)	-0.0031

Remaining Life Depreciation Accrual

Account: PECO Gas 390 Composite
 Scenario: PECO Gas 390 Composite 2008
 Dispersion: 50.00 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$5,273,475.03	35.20	\$102,626.72	1.946093%	2.841050%
2008 Additions	\$0.00		\$5.00		
2008 Retirements	(\$94,201.14)	0.50	(\$942.01)	0.999999%	
Total:	\$5,273,475.03 *		\$101,684.71	1.928230%	2.814972%
Average:	\$5,263,374.46		\$101,684.71	1.945607%	2.852161%
Grand Total:	\$5,273,475.03 "		\$101,584.71	1.928230%	2.814972%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gas 3912 PA

Dispersion: **15.00 - SQ**

Average Net Salvage Rate: 0.00%

Future NCt Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Accrual
2004	3.50	\$3,002.17	15.00	11.50	0.7667	1.0000	\$2,501.66	\$200.14
1999	8.50	\$26,148.59	15.00	6.50	0.4333	1.0000	SI 1,331.06	\$1,743.24
		\$29,150.76	15.00	7.01	0.4877	1.0000	\$13,632.72	\$1,943.38

Depreciation Reserve Summary

Account: PECO Gas 3912 PA
 Scenario: PECO Gas 391.2 Acct 2008
 Dispersion: 15- SG

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Depreciation</u> Amount	Ratio	<u>Net Plant</u> Amount	Ratio
Recorded	\$29,150.76	\$12,740.66	0.4371	\$16,410.10	0.5629
Computed	\$29,150.76	\$15,518.04	0.5323	\$13,632.72	0.4677
Difference		(\$2,777.38)	-0.053	\$2,777.38	0.0953

Remaining Life Depreciation

Account: PECO Gas 3912 PA
 Scenario: PECO Gas 391.2 Acct 2008
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate:
 Future Nat Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	A.ccruai (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$29,150.76	7.01	\$2,339.31	8.024860%	14.255291%
2008 Additions					
20~8 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$29,150.76 °		\$2,330.31	8.024860%	14.255291%
Average:	\$29,150.75		\$2,339.31	8.024860%	14.255291%
Grand Total:	\$29,150.76 *		\$2,339.31	8.024860%	14.255291%

" Excluding 2008 Retirements

Geferatlon Arrangement Report

Account: PECO Gas 3940 PA
 Dispersion: 20.00 - SO

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Allot Factor	Computed Net Plant	Accrual
2007	0.50	5460,766.21	20.00	19.50	0.9750	1.0500	\$449,247.05	\$23,058.31
2006	1.50	\$520,392.52	20.00	18.50	0.9250	1.0000	5461,363.08	526,019.63
2005	2.50	\$324,274.22	20.00	17.50	0.8750	1.00(X)	\$283,739.94	\$16,213.71
2004	3.50	\$100,164.19	20.00	16.50	0.8250	1.0000	\$82,635.46	\$5,008.21
2003	4.50	\$196,795.42	20.00	15.50	0.7750	1.0000	\$152,516.45	\$9,639.77
2002	5.50	\$259,886.34	20.00	14.50	0.7250	1.0500	\$188,417.60	\$12,994.32
2001	6.50	\$377,404.46	20.00	13.50	0.5750	1.0500	\$254,748.01	\$18,870.22
2000	7.50	\$8,426.29	20.00	12.50	0.6250	1.0500		\$421.31
1999	8.50	\$505,151.19	20.00	11.50	0.57,50	1.0000	\$290,461.93	\$25,2~7.50
1996	11.50	\$13,556.13	20.00	8.50	0.4250	1.0000	\$5,761.36	\$877.81
1994	13.50	\$41,604.21	20.00	6.50	0.3250	1.0000	\$13,521.37	\$2,080.21
1993	14.50	\$297,915.43	20.00	5.50	0.2750	1.0000	\$81,926.74	\$14,895.77
		\$3,106,336.61	20.00	14.74	0.7371	1.0000	\$3,289,606.42	\$185,316.83

Depreciation Reserve Summary

Account: PECO Gas 3940 PA
 Scenario: PECO Gas 394.0 Acct 2008
 Dispersion: 20- SO

Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	<u>Deoreclatqn R~r~e</u> Amount	Ratio	<u>N~ Plant</u> Amount	Ratio
Recorded	\$3,106,336.61	\$643,496.21	0.2072	\$2,462,840.40	0.7928
Computed	\$3,106,336.61	\$816,731.19	0.2629	\$2,289,606.42	0.7371
Difference		(\$173,234.98)	-0.0558	\$173,234.98	0.0558

Remaining Life Depreciation Accrual

Account: PECO Gas 3940 PA
Scenario: PECO Gas 394.0 Acct 2008
Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.0(P/o)
Future Net Salvage Rate: 0.(X/P/o)

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$3,106,336.61	14.74	\$167,068.34	5.378308%	6.783563%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$3,106,336.61 "		\$167,068.34	5.378308%	6.783563%
Average:	\$3,106,336.61		\$167,068.34	5.378308%	6.783563%
Grand Total:	\$3,106,336.61 "		\$167,068.34	5.378308%	6.783563%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gaa 39S0 PA

Dlaperslon: 15.00 - **SQ**

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2(X)8

Vintage	Age	Surviving Plant	Avg Lif~	Remaining Life	Net Plant Ratio	Nlou Factor	Co~puted Net Plant	Accrual
1999	8.50	\$1,924,690.68	15.00	6.50	0.4333	1.0300	\$834,032.63	\$128,312.71
1994	13.50	\$138,731.08	15.00	1.50	0.1000	1.0000	\$13,873.11	\$9,248.74
1993	14.50	\$139,774.39	15.00	0.50	0.0333	1.0000	\$4,659.15	\$9,318.29
		\$2,203,196.15	15.00	5.80	0.3870	1.0000	\$852,564.88	\$146,879.74

Depreciation Reserve Summary

Account: PECO Gas 3950 PA
 Scenario: PECO 395.0 Account 2008
 Dispersion: 15 - SO
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure "

January 1, 2008

	Plant Amt	<u>Depreciation Reserve</u> Amount	Ratio	Amount	Ratio
Recorded	\$2,203,196.15	\$679,469.38	0.3084	\$1,523,726.77	0.6916
Computed	\$2,203,196.15	\$1,350,631.27	0.6130	\$852,564.88	0.3870
Difference		(\$671,161.89)	-0.3046	\$671,161.89	0.3046

Remaining Life Depreciation Accrual

Account: PECO Gss 3950 PA
 Scenario: PECO 395.0 Account 2008
 Dispersion: 15.00 - **SQ**

Average Net Salvage Rate: 0.03%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additiona	\$2,203,196.15	5.80	\$262,507.39	11.914844%	17.227983%
2008 Additione					
2008 Retiremente	(\$139,774.39)	0.50	(\$4,059.15)	3.333336%	
Total:	\$2,203,196.15 "		\$257,848.24	11.703372%	16.922210%
Average:	\$2,133,308.96		\$257,848.24	12.086174%	17.735673%
Grand Total:	\$2,203,196.15 *		\$257,848.24	11.703372%	16.922210%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Gas 3980 PA

Dispersion: 15.00 - **SQ**

Average Net Salvage Rate: **0.00%**

Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1, 2008

Vintage	Age	Surviving Plant	Avcj Lifo	Remaining Lifo	Net Plant Ratio	Nloc Factor	Computed Net Plant	Accrual
2005	2.50	\$4,370.13	15.00	12.50	0.8333	1.0000	\$3,641.78	\$291.34
2004	3.50	\$37,164.00	15.00	11.50	0.7667	1.0000	\$28,492.40	\$2,477.60
2001	6.50	\$21,496.00	15.00	8.50	0.5667	1.0000	\$12,181.07	\$1,433.07
2000	7.50	\$35,449.83	15.00	7.50	0.5000	1.0000	\$17,724.92	\$2,363.32
1998	9.50	\$70,567.71	15.00	5.50	0.3667	1.0000	\$25,874.83	\$4,704.51
1995	12.50	\$511.26	15.00	2.50	0.1667	1.0000	\$85.21	\$34.08
		\$169,558.93	15.00	7.78	0.5190	1.0000	\$88,000.19	\$11,303.93

Depreciation Reserve Summary

Account: PECO Gas 3980 PA
 Scenario: PECO Gas 398,0 Acct 2008
 Dispersion: 15 - SQ
 Average Net Salvage Rm:
 Future Net Salvage Rate: 0.0(W-

Broad Group Procedure
 January 1,2008

	Plant Amt	<u>Depreciation Reserve</u>		Amount	Ratio
		Amount	Ratio		
Recorded	\$169,558.93	\$100,191.38	0.5909	\$69,367.55	0.4091
Computed	\$169,558.93	\$81,558.74	0.4810	\$88,000.19	0.5190
Difference		\$18,632.64	0.1099	(S18,632.64)	-0.1099

Remaining Life Depreciation Accrual

Account: PECO Gas 3980 PA
 Scenario: PECO Gas 398.0 Acct 2008
 Dispersion: 15.00 - SO
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2008 Additions	\$150,550.93	7.78	\$8,910.50	5.255106%	12.845346%
2008 Additions	\$0.00		SO.IX)		
2008 Retirements	(SO.00)	0.50	(\$0.00)		
Total:	\$169,558.93 "		\$8,910.50	5.255106%	12.845346%
Average:	\$189,558.93		\$8,910.50	5.255106%	12.845346%
Grand Total:	\$169,558.93 "		\$8,910.50	5.255106%	12.849346%

"Excluding 2008 Retirements