











PECO Energy Company (Electric)  
 Future Test Year 2010  
 Class Cost of Service Study (\$000s)  
 Transmission Demand Class Allocation

Account No.	Account Description	Transmission Dollars	Allocator	Residential	Residential Heating	Off Peak	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
174	<b>SUMMARY REPORT</b>										
175	Utility Revenues	0		0	0	0	0	0	0	0	0
176	Other Operating Revenues	177,000		55,243	10,770	145	49,087	3,072	55,073	3,162	448
177	Total Operating Revenues	177,000		55,243	10,770	145	49,087	3,072	55,073	3,162	448
178											
179	Distribution	188,734		68,826	9,600	937	47,654	2,615	56,689	2,412	0
180	Customer Acctg & Service	0		0	0	0	0	0	0	0	0
181	Admin & General	0		0	0	0	0	0	0	0	0
182	Total Operating Expenses	188,734		68,826	9,600	937	47,654	2,615	56,689	2,412	0
183											
184	Depreciation Expense	0		0	0	0	0	0	0	0	0
185	Taxes Other Than Income Tax / Oth	10,443		3,259	635	9	2,896	181	3,249	187	26
186	INCOME BEFORE INCOME TAXI	(22,177)		(16,843)	535	(800)	(1,463)	275	(4,866)	563	422
187	Income Taxes	(2,803)		(2,129)	68	(101)	(185)	35	(615)	71	53
188	NET INCOME	(19,374)		(14,714)	467	(699)	(1,278)	241	(4,251)	492	368
189											
190	RATE BASE	22,127		8,069	1,125	110	5,587	307	6,646	283	0
191	Return on Rate Base										
192											
193	<b>REVENUE REQUIREMENTS</b>										
194	Target Rate of Return	8.950%		8.950%	8.950%	8.950%	8.950%	8.950%	8.950%	8.950%	8.950%
195	Rate Base	22,127		8,069	1,125	110	5,587	307	6,646	283	0
196											
197	Operating expenses	188,734		68,826	9,600	937	47,654	2,615	56,689	2,412	0
198	Uncollectibles expense	0	None	0	0	0	0	0	0	0	0
199	Depreciation expense	0	None	0	0	0	0	0	0	0	0
200	Regulatory Commission Expenses	0	None	0	0	0	0	0	0	0	0
201	General taxes / Other	0		0	0	0	0	0	0	0	0
202	Subtotal- Operating Costs to recover	188,734		68,826	9,600	937	47,654	2,615	56,689	2,412	0
203											
204	Target Return on Rate Base- After ta	1,980		722	101	10	500	27	595	25	0
205											
206	Income taxes to recover	950		346	48	5	240	13	285	12	0
207	Subtotal- Rev Req before GRT	191,664		69,895	9,749	951	48,394	2,656	57,569	2,449	0
208	GRT needed	12,017		4,382	611	60	3,034	167	3,610	154	0
209	<b>TOTAL REVENUE REQUIREMENT</b>	<b>203,681</b>		<b>74,277</b>	<b>10,360</b>	<b>1,011</b>	<b>51,428</b>	<b>2,823</b>	<b>61,172</b>	<b>2,603</b>	<b>0</b>
210											
211	Revenue at Present rates	177,000		55,243	10,770	145	49,087	3,072	55,073	3,162	448
212	Revenue Excess (Deficiency)	(26,681)		(19,035)	410	(866)	(2,341)	250	(6,106)	559	448