

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

| Account Description | Account No. | Primary HT Dollars | Allocator | Residential | Residential Heating | Off Peak | General Service | Primary Distribution | High Tension | Electric Propulsion | Lighting | |
|---------------------------------------|-------------|--------------------|------------|-------------|---------------------|----------|-----------------|----------------------|--------------|---------------------|----------|--|
| I. ELECTRIC PLANT IN SERVICE | | | | | | | | | | | | |
| 2 INTANGIBLE PLANT | | | | | | | | | | | | |
| 3 Franchise & Consent | 302 | 75 | RateBase | 35 | 8 | 1 | 17 | 1 | 10 | 1 | 2 | |
| 4 Miscellaneous Intangible Plant | 303 | 866 | RateBase | 406 | 93 | 9 | 197 | 9 | 117 | 8 | 26 | |
| 5 TOTAL INTANGIBLE | | 941 | | 442 | 101 | 10 | 214 | 9 | 127 | 9 | 28 | |
| 7 C. TRANSMISSION PLANT | | | | | | | | | | | | |
| 8 Transmission Plant | 361 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 Subtotal - TRANSMISSION PLANT | 350-359 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| D. DISTRIBUTION PLANT | | | | | | | | | | | | |
| 12 Land and Land Rights | 360 | 40,034 | NCP- PriHT | 13,710 | 4,117 | 227 | 9,544 | 574 | 10,883 | 796 | 182 | |
| 13 Structures and Improvements | 361 | 75,199 | NCP- PriHT | 25,752 | 7,733 | 427 | 17,927 | 1,078 | 20,443 | 1,496 | 342 | |
| 14 Station Equipment | 362 | 819,740 | NCP- PriHT | 280,723 | 84,299 | 4,653 | 195,425 | 11,748 | 222,851 | 16,308 | 3,733 | |
| 15 Poles, Towers and Fixtures | 364 | 229,088 | NCP- PriHT | 78,452 | 23,559 | 1,300 | 54,614 | 3,283 | 62,279 | 4,557 | 1,043 | |
| 16 Overhead Conductors and Devices | 365 | 363,295 | NCP- PriHT | 124,412 | 37,360 | 2,062 | 86,609 | 5,206 | 98,764 | 7,227 | 1,654 | |
| 17 Underground Conduit | 366 | 180,687 | NCP- PriHT | 61,877 | 18,581 | 1,026 | 43,075 | 2,589 | 49,121 | 3,595 | 823 | |
| 18 Underground Conductors & Devices | 367 | 492,858 | NCP- PriHT | 168,781 | 50,684 | 2,798 | 117,497 | 7,063 | 133,986 | 9,805 | 2,245 | |
| 19 Line Transformers | 368 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20 Services | 369 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 Meters | 370 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22 Installations on Customer Premises | 371 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 Street Lighting & Signal Systems | 373 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 Asset Retire Costs for Dist Plant | 374 | 1,226 | NCP- PriHT | 420 | 126 | 7 | 292 | 18 | 333 | 24 | 6 | |
| 25 Subtotal - DISTRIBUTION PLANT | 360-373 | 2,202,126 | | 754,127 | 226,460 | 12,499 | 524,984 | 31,559 | 598,660 | 43,809 | 10,029 | |
| E. GENERAL PLANT | | | | | | | | | | | | |
| 28 Land and Land Rights | 389 | 439 | HT-Lab-D | 150 | 45 | 2 | 105 | 6 | 119 | 9 | 2 | |
| 29 Structures and Improvements | 390 | 6,712 | HT-Lab-D | 2,298 | 690 | 38 | 1,600 | 96 | 1,825 | 134 | 31 | |
| 30 Office Furniture and Equipment | 391 | 681 | HT-Lab-D | 233 | 70 | 4 | 162 | 10 | 185 | 14 | 3 | |
| 31 Stores Equipment | 393 | 240 | HT-Lab-D | 82 | 25 | 1 | 57 | 3 | 65 | 5 | 1 | |
| 32 Tools, Shop and Garage Equipment | 394 | 4,525 | HT-Lab-D | 1,550 | 465 | 26 | 1,079 | 65 | 1,230 | 90 | 21 | |
| 33 Laboratory Equipment | 395 | 280 | HT-Lab-D | 96 | 29 | 2 | 67 | 4 | 76 | 6 | 1 | |
| 34 Communication Equipment | 397 | 7,472 | HT-Lab-D | 2,559 | 768 | 42 | 1,781 | 107 | 2,031 | 149 | 34 | |
| 35 Miscellaneous Equipment / ARO | 398 | 666 | HT-Lab-D | 228 | 69 | 4 | 159 | 10 | 181 | 13 | 3 | |
| 36 Subtotal - GENERAL PLANT | 389-399 | 21,015 | | 7,197 | 2,161 | 119 | 5,010 | 301 | 5,713 | 418 | 96 | |
| 38 TOTAL UTILITY PLANT | | | | | | | | | | | | |
| | | 2,224,082 | | 761,765 | 228,722 | 12,629 | 530,208 | 31,870 | 604,500 | 44,236 | 10,153 | |

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Primary HT

| Account Description | Account No. | Dollars | Allocator | Residential | Residential Heating | Off Peak | General Service | Primary Distribution | High Tension | Electric Propulsion | Lighting | |
|---|-------------|---------|------------|-------------|---------------------|----------|-----------------|----------------------|--------------|---------------------|----------|--|
| 69 I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | | | | |
| 70 C. DISTRIBUTION EXPENSES | | | | | | | | | | | | |
| 71 Power Supply Costs | 555 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 72 Transmission Costs | 580 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 73 Load Dispatching | 581 | 1 | NCP- PriHT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 74 Station Expenses | 582 | 1,466 | NCP- PriHT | 502 | 151 | 8 | 349 | 21 | 399 | 29 | 7 | |
| 75 Overhead Line Expenses | 583 | 2,855 | NCP- PriHT | 978 | 294 | 16 | 681 | 41 | 776 | 57 | 13 | |
| 76 Underground Line Expenses | 584 | 3,270 | NCP- PriHT | 1,120 | 336 | 19 | 780 | 47 | 889 | 65 | 15 | |
| 77 Meter Expenses | 586 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 78 Customer Installation Expenses | 587 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 79 Misc. Distribution Expenses | 588 | 10,365 | HT-PT-D | 3,550 | 1,066 | 59 | 2,471 | 149 | 2,817 | 206 | 47 | |
| 80 Rents | 589 | 4,612 | HT-PT-D | 1,580 | 474 | 26 | 1,100 | 66 | 1,254 | 92 | 21 | |
| 81 Maint of Structures | 591 | 3,422 | NCP- PriHT | 1,172 | 352 | 19 | 816 | 49 | 930 | 68 | 16 | |
| 82 Maintenance of Station Equipment | 592 | 8,777 | NCP- PriHT | 3,006 | 903 | 50 | 2,092 | 126 | 2,386 | 175 | 40 | |
| 83 Maintenance of Overhead Lines | 593 | 32,451 | NCP- PriHT | 11,113 | 3,337 | 184 | 7,736 | 465 | 8,822 | 646 | 148 | |
| 84 Maintenance of Underground Lines | 594 | 11,646 | NCP- PriHT | 3,988 | 1,198 | 66 | 2,776 | 167 | 3,166 | 232 | 53 | |
| 85 Maintenance of Line Transformers | 595 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 86 Maintenance of Street Lights | 596 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 87 Maintenance of Meters | 597 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 88 Maintenance of Misc. Plant | 599 | 7,160 | HT-DXPT | 2,452 | 736 | 41 | 1,707 | 103 | 1,947 | 142 | 33 | |
| 89 Total - OPER. AND MAINT. EXP. | 500-599 | 86,026 | | 29,461 | 8,847 | 488 | 20,508 | 1,233 | 23,386 | 1,711 | 392 | |
| 91 D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | | | | |
| 92 Supervision | 901 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 93 Meter Reading Expenses | 902 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 94 Customer Records & Collection Exp | 903 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 95 Uncollectible Accounts | 904 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 96 Misc Customer Accounts Expenses | 905 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 97 Subtotal - Customer Accounts Exp. | 901-905 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 98 | | | | | | | | | | | | |
| 99 Customer Assistance | 908 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100 Informational & Instructional | 909 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 101 Miscellaneous Sales Expense | 916 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 102 Subtotal - Customer Service & Info. | 908-916 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 103 Total - CUST. ACCT. & SERV. EX | 901-919 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

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|--|-------------|--------------------|-----------|-------------|---------------------|----------|-----------------|----------------------|--------------|---------------------|----------|
| 174 SUMMARY REPORT | | | | | | | | | | | |
| 175 Utility Revenues | 440-446 | 319,381 | | 169,295 | 31,643 | 5,304 | 55,484 | 4,223 | 42,510 | 3,387 | 7,534 |
| 176 Other Operating Revenues | 450-456 | 1,139 | | 89 | 618 | 16 | 112 | 24 | 131 | 96 | 52 |
| 177 Total Operating Revenues | | 320,520 | | 169,383 | 32,261 | 5,320 | 55,597 | 4,247 | 42,641 | 3,484 | 7,587 |
| 178 | | | | | | | | | | | |
| 179 Distribution | 580-599 | 86,026 | | 29,461 | 8,847 | 488 | 20,508 | 1,233 | 23,386 | 1,711 | 392 |
| 180 Customer Acctg & Service | 901-919 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 181 Admin & General | 920-932 | 61,094 | | 21,403 | 6,299 | 366 | 14,525 | 859 | 16,090 | 1,176 | 376 |
| 182 Total Operating Expenses | | 147,120 | | 50,864 | 15,145 | 854 | 35,033 | 2,092 | 39,476 | 2,888 | 768 |
| 183 | | | | | | | | | | | |
| 184 Depreciation Expense | 403 | 51,522 | | 17,644 | 5,298 | 292 | 12,283 | 738 | 14,007 | 1,025 | 235 |
| 185 Taxes Other Than Income Tax / Other | 408 | 29,259 | | 13,932 | 2,951 | 387 | 5,725 | 386 | 4,933 | 376 | 568 |
| 186 INCOME BEFORE INCOME TAX | | 92,618 | | 86,943 | 8,866 | 3,787 | 2,555 | 1,031 | (15,774) | (805) | 6,016 |
| 187 Income Taxes | 409-411 | 11,705 | | 10,988 | 1,121 | 479 | 323 | 130 | (1,994) | (102) | 760 |
| 188 NET INCOME | | 80,913 | | 75,955 | 7,746 | 3,308 | 2,232 | 901 | (13,781) | (703) | 5,256 |
| 189 | | | | | | | | | | | |
| 190 RATE BASE | | 1,419,084 | | 486,258 | 145,944 | 8,066 | 338,284 | 20,328 | 385,476 | 28,208 | 6,521 |
| 191 Return on Rate Base | | | | | | | | | | | |
| 192 | | | | | | | | | | | |
| 193 REVENUE REQUIREMENTS | | | | | | | | | | | |
| 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 | | 1,419,084 | | 486,258 | 145,944 | 8,066 | 338,284 | 20,328 | 385,476 | 28,208 | 6,521 |
| 196 | | | | | | | | | | | |
| 197 Operating expenses | | 147,120 | | 50,864 | 15,145 | 854 | 35,033 | 2,092 | 39,476 | 2,888 | 768 |
| 198 Uncollectibles expense | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 Depreciation expense | | 51,522 | | 17,644 | 5,298 | 292 | 12,283 | 738 | 14,007 | 1,025 | 235 |
| 200 Regulatory Commission Expenses | | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 General taxes / Other | | 10,416 | | 3,944 | 1,084 | 74 | 2,452 | 137 | 2,425 | 177 | 124 |
| 202 Subtotal- Operating Costs to recover | | 209,058 | | 72,452 | 21,528 | 1,221 | 49,768 | 2,967 | 55,907 | 4,089 | 1,126 |
| 203 | | | | | | | | | | | |
| 204 Target Return on Rate Base- After ta | | 127,008 | | 43,520 | 13,062 | 722 | 30,276 | 1,819 | 34,500 | 2,525 | 584 |
| 205 | | | | | | | | | | | |
| 206 Income taxes to recover | | 60,902 | | 20,869 | 6,263 | 346 | 14,518 | 872 | 16,543 | 1,211 | 280 |
| 207 Subtotal- Rev Req before GRT | | 396,968 | | 136,841 | 40,853 | 2,289 | 94,563 | 5,659 | 106,951 | 7,824 | 1,990 |
| 208 GRT needed | | 23,461 | | 8,087 | 2,414 | 135 | 5,589 | 334 | 6,321 | 462 | 118 |
| 209 TOTAL REVENUE REQUIREMENT | | 420,429 | | 144,928 | 43,267 | 2,424 | 100,151 | 5,993 | 113,272 | 8,287 | 2,107 |
| 210 | | | | | | | | | | | |
| 211 Revenue at Present rates | | 320,520 | | 169,383 | 32,261 | 5,320 | 55,597 | 4,247 | 42,641 | 3,484 | 7,587 |
| 212 Revenue Excess (Deficiency) | | (99,909) | | 24,456 | (11,007) | 2,896 | (44,555) | (1,746) | (70,630) | (4,803) | 5,479 |