PECO Energy Company (Electric)
Future Test Year 2010
Class Cost of Service Study ($000s) Allocators Assigned

	Account Description	Account No.	Dollars	Functional Allocator	Supply	Transmission	Primary HT	Primary Dist	Secondary Dist			Billing
					Energy	Demand	Demand	Demand	Classification	Demand	Customer	Customer
1	**I. ELECTRIC PLANT IN SERVICE**											
2	INTANGIBLE PLANT											
3	Franchise & Consent	302	163	RateBase_C	-	-	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
4	Miscellaneous Intangible Plant	303	1,888	RateBase_C	-	-	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
5	TOTAL INTANGIBLE											
6												
7	**C. TRANSMISSION PLANT**											
8	Transmission Plant	361		-	-	-	-	-	-	-	-	-
9	Subtotal - TRANSMISSION PLANT	350-359										
10												
11	**D. DISTRIBUTION PLANT**											
12	Land and Land Rights	360	40,034	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
13	Structures and Improvements	361	75,199	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
14	Station Equipment	362	819,740	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
15	Poles, Towers and Fixtures	364	530,120	Func-364	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
16	Overhead Conductors and Devices	365	840,680	Func-365	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
17	Underground Conduit	366	317,952	Func-366	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
18	Underground Conductors & Devices	367	867,277	Func-367	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
19	Line Transformers	368	458,241	SEC	-	-	-	-	DEMAND	NCP- Secondary	-	-
20	Services	369	367,869	SEC	-	-	-	-	CUST	-	Services_Cost	-
21	Meters	370	183,739	BILL	-	-	-	-	-	-	-	Meter_Cost
22	Installations on Customer Premises	371	1,030	BILL	-	-	-	-	-	-	-	Locat-Sec
23	Street Lighting & Signal Systems	373	51,051	SEC	-	-	-	-	CUST	-	Lighting	-
24	Asset Retire Costs for Dist Plant	374	2,548	PLANT	-	-	NCP- PriHT	NCP- Primary	SEC_DxPT	Sec-PT-D	Services_Cost	Meter_Cost
25	Subtotal - DISTRIBUTION PLANT	360-373	4,555,480									
26												
27	**E. GENERAL PLANT**											
28	Land and Land Rights	389	1,366	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
29	Structures and Improvements	390	20,888	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
30	Office Furniture and Equipment	391	2,119	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
31	Stores Equipment	393	748	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
32	Tools, Shop and Garage Equipment	394	14,084	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
33	Laboratory Equipment	395	870	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
34	Communication Equipment	397	23,256	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
35	Miscellaneous Equipment / ARO	398	2,074	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
36	Subtotal - GENERAL PLANT	389-399	65,405									
37												
38	**TOTAL UTILITY PLANT**											
39												

PECO Energy Company (Electric)
Future Test Year 2010
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	Account Description	Account No.	Dollars	Functional Allocator	Supply	Transmission	Primary HT	Primary Dist	Secondary Dist			Billing
					Energy	Demand	Demand	Demand	Classification	Demand	Customer	Customer
40	**II. DEPRECIATION RESERVE**											
41	Intangible Plant	108.3	295	RateBase_C	-	-	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
42	Transmission Plant	108.5		-	-	-	-	-	-	-	-	-
43	Structures & Improvements	108.5	31,221	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
44	Station Equipment	108.5	335,168	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
45	Poles, Towers & Fixtures	108.5	112,957	Func-364	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
46	Overhead Conductors & Devices	108.5	207,555	Func-365	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
47	Underground Conduit	108.5	132,277	Func-366	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
48	Underground Conductors & Divices	108.5	142,955	Func-367	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
49	Line Transformers	108.5	152,020	SEC	-	-	-	-	DEMAND	NCP- Secondary	-	-
50	Services	108.5	103,698	SEC	-	-	-	-	CUST	-	Services_Cost	-
51	Meters	108.5	78,039	BILL	-	-	-	-	-	-	-	Meter_Cost
52	Installations on Customer Premisis	108.5	919	BILL	-	-	-	-	-	-	-	Locat-Sec
53	Street Lighting & Signal Systems	108.5	27,654	SEC	-	-	-	-	CUST	-	Lighting	-
54	Asset Retirement Costs for Distrbuiton Plai	108.5	1,128	PLANT	-	-	NCP- PriHT	NCP- Primary	SEC_DxPT	Sec-PT-D	Services_Cost	Meter_Cost
55	General Plant	108.6	14,138	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
56	TOTAL DEPRECIATION RESERVE	108	1,340,024									
57												
58	**III. OTHER RATE BASE ITEMS**											
59	Materials & Supplies	131	9,113	PLANT	-	-	HT-PT-D	Pri-PT-D	SECPT	Sec-PT-D	Sec-PT-C	Bill-PT-C
60	Accum Deferred Income Taxes	255	(573,778)	PLANT	-	-	HT-PT-D	Pri-PT-D	SECPT	Sec-PT-D	Sec-PT-C	Bill-PT-C
61	Customer Deposits		(54,977)	BILL	-	-	-	-	-	-	-	CustDep
62	Common Plant	154	225,534	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
63	Customer Advances for Construction	154	(2,768)	SEC	-	-	-	-	CUST	-	Sec-DxPT-C	-
64	Working Capital	182	350,401	WorkCap	PurchPow	1CP- Tran	HT_OpExp	Pri_OpExp	Sec_OpExp	Sec_OpExp-D	Sec_OpExp-C	Bill_OpExp
65	Total - OTHER RATE BASE ITEMS	131-283	(46,475)									
66												
67	**TOTAL RATE BASE**		3,236,437									
68												

PECO Energy Company (Electric)
Future Test Year 2010
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	Account Description	Account No.	Dollars	Functional Allocator	Supply Energy	Transmission Demand	Primary HT Demand	Primary Dist Demand	Secondary Dist Classification	Secondary Dist Demand	Secondary Dist Customer	Billing Customer
69	**I. OPERATING AND MAINTENANCE EXPENSES**											
70	**C. DISTRIBUTION EXPENSE**											
71	Power Supply Costs	555	3,243,396	SUPP	PurchPow	-	-	-	-	-	-	-
72	Transmission Costs	580	188,734	TRAN	-	1CP- Tran	-	-	-	-	-	-
73	Load Dispatching	581	1	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
74	Station Expenses	582	1,466	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
75	Overhead Line Expenses	583	6,606	Func-365	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
76	Underground Line Expenses	584	5,755	Func-367	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
77	Meter Expenses	586	3,664	BILL	-	-	-	-	-	-	-	Meter_Cost
78	Customer Installation Expenses	587	3,805	BILL	-	-	-	-	-	-	-	Customers
79	Misc. Distribution Expenses	588	21,441	DISTPT	-	-	HT-PT-D	Pri-PT-D	SEC_DxPT	NCP- Secondary	Sec-PT-C	Bill-PT-C
80	Rents	589	9,541	DISTPT	-	-	HT-PT-D	Pri-PT-D	SEC_DxPT	NCP- Secondary	Sec-PT-C	Bill-PT-C
81	Maint of Structures	591	3,422	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
82	Maintenance of Station Equipment	592	8,777	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
83	Maintenance of Overhead Lines	593	75,094	Func-365	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
84	Maintenance of Underground Lines	594	20,494	Func-367	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
85	Maintenance of Line Transformers	595	2,182	SEC	-	-	-	-	DEMAND	NCP- Secondary	-	-
86	Maintenance of Street Lights	596	978	SEC	-	-	-	-	CUST	-	Lighting	-
87	Maintenance of Meters	597		-	-	-	-	-	-	-	-	-
88	Maintenance of Misc. Plant	599	14,812	DISTPT	-	-	HT-DxPT	Pri-DxPT-D	SEC_DxPT	NCP- Secondary	Sec-DxPT-C	Bill-DxPT-C
89	Total - OPER. AND MAINT. EXP.	500-599	3,610,168									
90												
91	**D. CUSTOMER ACCOUNTS AND SERVICE**											
92	Supervision	901		-	-	-	-	-	-	-	-	-
93	Meter Reading Expenses	902	16,125	BILL	-	-	-	-	-	-	-	Acct902
94	Customer Records & Collection Expense	903	57,162	BILL	-	-	-	-	-	-	-	Acct903
95	Uncollectible Accounts	904	67,793	BILL	-	-	-	-	-	-	-	Write-Offs
96	Misc Customer Accounts Expenses	905	35,396	BILL	-	-	-	-	-	-	-	Acct905
97	Subtotal - Customer Accounts Exp.	901-905	176,476									
98												
99	Customer Assistance	908	9,541	BILL	-	-	-	-	-	-	-	Acct908
100	Informational & Instructional	909	2,015	BILL	-	-	-	-	-	-	-	Customers
101	Miscellneous Sales Expense	916	3,420	BILL	-	-	-	-	-	-	-	Customers
102	Subtotal - Customer Service & Info.	908-916	14,976									
103	Total - CUST. ACCT. & SERV. EXP.	901-919	191,452									
104												

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Future Test Year 2010
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	Account Description	Account No.	Dollars	Functional Allocator	Supply	Transmission	Primary HT	Primary Dist	Secondary Dist			Billing
					Energy	Demand	Demand	Demand	Classification	Demand	Customer	Customer
105	**E. ADMINISTRATIVE AND GENERAL**											
106	Administrative and General Salaries	920	36,874	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
107	Office Supplies and Expenses	921	7,372	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
108	Outside Service Employed	923	56,186	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
109	Property Insurance	924	461	PLANT	-	-	HT-PT-D	Pri-PT-D	SECPT	Sec-PT-D	Sec-PT-C	Bill-PT-C
110	Injuries and Damages	925	9,091	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
111	Employee Pensions and Benefits	926	71,770	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
112	Regulatory Commission Expenses	928	14,568	BILL	-	-	-	-	-	-	-	Total_Rev
113	Duplicate Charges-Credit	929	(7,615)	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
114	General Advertising Expenses	930.10	1,861	RateBase_C	-	-	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
115	Miscellaneous General Expenses	930.20	6,405	RateBase_C	-	-	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
116	Maintenance of General Plant	932	3,971	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
117	TOTAL A&G EXPENSES	920-932	200,944									
118												
119	TOTAL OPERATING EXPENSES		4,002,564									
120												
121	**II. DEPRECIATION EXPENSE**											
122	Intangible Plant		3,072	BILL	-	-	-	-	-	-	-	Bill-PT-C
123	Dist- Struct. & Impr. / Station	361/362	18,495	PRIM-HT	-	-	NCP- PriHT	-	-	-	-	-
124	Dist- Poles, Towers & Fixtures	364	10,450	Func-364	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
125	Dist- Overhead Conductors & Devices	365	16,444	Func-365	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
126	Dist- Underground Conduit	366	4,619	Func-366	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
127	Dist- Underground Conductors & Divices	367	17,855	Func-367	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
128	Dist- Line Transformers	368.0	10,005	SEC	-	-	-	-	DEMAND	NCP- Secondary	-	-
129	Dist- Services	369	7,996	SEC	-	-	-	-	CUST	-	Services_Cost	-
130	Dist- Meters	370	10,048	BILL	-	-	-	-	-	-	-	Meter_Cost
131	Dist- Installations on Customer Premisis	371	83	BILL	-	-	-	-	-	-	-	Locat-Sec
132	Dist- Street Lighting & Signal Systems	373	1,878	SEC	-	-	-	-	CUST	-	Lighting	-
133	Dist- ARO	373	127	PLANT	-	-	NCP- PriHT	NCP- Primary	CUST	-	Lighting	Meter_Cost
134	General Plant	390	3,897	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
135	Common Plant Depreciation / Amortizatior		22,783	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
136	TOTAL DEPRECIATION EXPENSES	403	127,752									
137												

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	Account Description	Account No.	Dollars	Functional Allocator	Supply	Transmission	Primary HT	Primary Dist	Secondary Dist			Billing
					Energy	Demand	Demand	Demand	Classification	Demand	Customer	Customer
138	**III. TAXES and OTHER**											
139	**A. GENERAL TAXES**											
140	PURTA Taxes	408	5,684	PLANT	-	-	HT-PT-D	Pri-PT-D	SECPT	Sec-PT-D	Sec-PT-C	Bill-PT-C
141	Capital Stock	408.16	6,444	RateBase_C	-	-	RateBase	RateBase	SEC_RB	RateBase	RateBase	RateBase
142	Payroll related		8,557	LABOR	-	-	HT-Lab-D	Pri-Lab-D	SECLABOR	Sec-Lab-D	Sec-Lab-C	Bill-Lab-C
143	PA & Local Use		1,822	OpExp_C	-	-	HT_OpExp	Pri_OpExp	Sec_OpExp	Sec_OpExp-D	Sec_OpExp-C	Bill_OpExp
144	Real Estate Tax		2,932	PLANT	-	-	HT-PT-D	Pri-PT-D	SECLABOR	Sec-PT-D	Sec-PT-C	Bill-PT-C
145	PA Corp Loan Tax	408	66	PLANT	-	-	HT-PT-D	Pri-PT-D	SECPT	Sec-PT-D	Sec-PT-C	Bill-PT-C
146	Subtotal - General Taxes		25,505									
147												
148	B. GROSS RECEIPTS TAX											
149	Gross Receipts tax		264,931	GRT_Base	SUPP_GRT	Trans_Rev	HT-GRT-D	Pri-GRT-D	SEC_GRT	Sec-GRT-D	Sec-GRT-C	Bill-GRT-C
150	Subtotal- Gross Receipts tax		264,931									
151												
152	**B. FEDERAL / STATE INCOME TAXES**											
153	State Income Tax Expense		1,841	PRETAX	SUPP_PreTax	Tran_PreTax	HT_PreTax-D	Pri_PreTax-D	SEC_PreTax	Sec_PreTax-D	Sec_PreTax-C	Bill_PreTax-C
154	Federal Income Tax Expense		15,208	PRETAX	SUPP_PreTax	Tran_PreTax	HT_PreTax-D	Pri_PreTax-D	SEC_PreTax	Sec_PreTax-D	Sec_PreTax-C	Bill_PreTax-C
155	Subtotal - Federal / State Income Taxes	409-411	17,049									0
156	TOTAL TAXES	408-411	307,485									
157												
158	TOTAL EXPENSES		4,437,801									
159												
160	**IV. OPERATING REVENUES at Present Rates**											
161	Distribution Revenue		915,062	Dx_RevReq_PF	-	-	Total_Del_Rev	Total_Del_Rev	SEC_RevReq_PF	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
162	Transmission Revenue		177,000	TRAN	-	Trans_Rev	-	-	-	-	-	-
163	Purchased Electric Revenue		3,447,162	SUPP	PurchPow	-	-	-	-	-	-	-
164	Forfeited Discounts		18,924	BILL	-	-	-	-	-	-	-	Write-Offs
165	Rent For Electric Property		24,173	OH_Total	-	-	NCP- PriHT	NCP- Primary	CUST	-	Locat-Sec	-
166	Decommissioning Payment To PT		(29,400)	Dx_RevReq_PF	-	-	1CP- Tran	1CP- Tran	SEC_RevReq_PF	1CP- Tran	1CP- Tran	1CP- Tran
167	STAS Revenue			-	-	-	-	-	-	-	-	-
168	Other Electric Revenues		2,734	Dx_RevReq_PF	-	-	MWh-Meter	MWh-Meter	SEC_RevReq_PF	MWh-Meter	MWh-Meter	MWh-Meter
169	Total Operating Revenues											
170												
171												
172	**V. NET INCOME at Present Rates**											
192												
193												