

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY COMMISSION
v.
PECO ENERGY COMPANY - ELECTRIC DIVISION**

DOCKET NO. R-2010-2161575

VOLUME XI

**Supplemental Data Responses
General / Depreciation**

- Q. SDR-DEP-1 Provide the following in a complete electronic format:
- a. The aged plant data necessary to complete a service life study based on Plant Mortality Data through the end of the historic test year.
 - b. The data necessary to calculate annual and accrued depreciation as of the end of the historic and future test years.
- A. SDR-DEP-1
- a. Refer to Attachment SDR-DEP-1 for aged plant data.
 - b. Refer to Attachment V-A-3B for the annual and accrued depreciation as of the end of the historic and future test years.

**ATTACHMENT
SDR-DEP-1**

PECO Business - 10200				
Service Life Plant by Vintage				
YTD 12/31/2009				
Asset Class	Depreciable Plant			
Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
Common	Common - General Plant	PEC 390 Structure Building	1892	59.47
			1911	-
			1914	1,915.22
			1917	292.08
			1918	-
			1920	-
			1922	232.91
			1923	99,804.40
			1924	8,943.07
			1925	5,336.67
			1927	0.00
			1928	-
			1929	-
			1930	-
			1931	19,658.77
			1932	-
			1937	121.50
			1938	7,744.68
			1940	-
			1941	-
			1942	3,499.61
			1943	-
			1944	548,238.28
			1945	376.10
			1946	647.08
			1947	407.50
			1948	8,645.49
			1949	58,320.51
			1950	3,326.06
			1951	10,115.87
			1952	65,503.92
			1953	26,438.58
			1954	1,140.54
			1955	2,128,239.10
			1956	1,228,139.80
			1957	45,353.84
			1958	115,683.94
			1959	519,478.48
			1960	4,400.23
			1961	780,827.80
			1962	4,528.40
			1963	101,681.51
			1964	28,290.17
			1965	198,333.02
			1966	7,115.96
			1967	462,060.60
			1968	2,679,679.09
			1969	376,982.31
1970	3,738,991.43			
1971	316,488.56			
1972	29,402,951.30			
1973	12,687.43			
1974	57,053.29			
1975	10,476.75			
1976	102,883.46			
1977	217,413.72			
1978	414,017.96			
1979	32,881.82			
1980	780,208.25			
1981	974,609.87			
1982	653,596.34			
1983	1,515,270.21			
1984	2,137,085.42			
1985	472,177.13			
1986	1,399,470.13			
1987	1,818,135.20			
1988	2,304,178.84			
1989	952,688.29			
1990	2,130,602.56			
1991	4,340,330.43			
1992	5,157,316.11			
1993	7,949,272.80			
1994	3,226,057.77			
1995	25,436,363.12			
1996	3,289,018.09			
1997	5,576,858.18			

Sum of activity_cost				
Business Segment	Function	utility_account	vintage	Total
			1998	53,378,683.61
			1999	2,581,774.37
			2000	417,130.00
			2001	761,041.52
			2002	2,521,195.66
			2003	19,794,684.69
			2004	1,864,798.95
			2005	1,320,998.30
			2006	732,018.27
			2007	1,586,302.50
			2008	5,278,119.27
			2009	6,339,651.61
		PEC 390 Structure Building Total		210,547,045.77
		PEC 390 Structure Improvement	1892	759.38
			1911	150.92
			1913	-
			1923	11,301.80
			1924	169.90
			1925	310.50
			1926	1,500.10
			1928	-
			1929	-
			1930	122.02
			1937	-
			1938	565.66
			1939	231.25
			1941	-
			1942	286.10
			1944	-
			1947	-
			1949	10,391.91
			1950	-
			1951	12,911.89
			1952	2,182.83
			1953	6,070.60
			1954	851.95
			1955	271,694.29
			1956	202,237.00
			1957	20,365.16
			1958	-
			1959	9,710.14
			1960	32,659.37
			1961	17,008.26
			1962	9,930.36
			1963	7,239.27
			1964	2,242.38
			1965	35,095.71
			1966	2,379.56
			1967	186,561.28
			1968	599,900.26
			1969	186,475.58
			1970	863,288.20
			1971	(52,630.85)
			1972	695,801.72
			1973	3,381.06
			1974	-
			1975	5,854.64
			1976	3,272.58
			1977	40,322.24
			1978	1,910.43
			1979	51,920.11
			1980	106,158.20
			1981	65,613.32
			1982	(474.78)
			1983	197,230.88
			1984	304,283.88
			1985	420,480.07
			1986	36,572.91
			1987	177,430.61
			1988	725,218.26
			1989	47,321.83
			1990	537,434.19
			1991	97,487.97
			1992	107,977.99
			1993	802,814.38
			1994	146,360.43
			1995	(105,219.11)
			1998	414,102.14
			2001	116,394.66
			2002	336,021.93
			2003	4,919,131.17
			2004	969,737.86
			2005	567,301.05

Sum of activity_cost		utility_account	vintage	Total
Business Segment	Function		2007	3,566,009.90
			2008	1,498,833.48
			2009	7,887,621.05
		PEC 390 Structure Improvement Total		27,186,269.83
		PEC 390 Structure Special Purpose	1974	26,284.72
			1982	3,732.47
			1986	20,716.84
			1991	2,920.78
			1992	10,039.31
			1995	31,767.52
			2002	-
			2003	399,791.38
			2009	23,252.74
		PEC 390 Structure Special Purpose Total		518,505.76
		PEC 391 Computer Equipment	1995	-
			2000	-
			2001	(0.00)
			2002	(0.00)
			2003	-
			2004	-
			2005	6,688,046.55
			2006	6,249,493.26
			2007	6,356,784.93
			2008	7,002,683.06
			2009	4,295,528.71
		PEC 391 Computer Equipment Total		30,592,536.51
		PEC 391 Furniture and Appliances	1980	-
			1981	-
			1982	-
			1983	-
			1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1989	-
			1990	-
			1991	-
			1992	-
			1993	-
			1994	0.00
			1995	2,240,774.38
			1996	1,919,237.86
			1998	219,238.40
			1999	406,360.82
			2003	1,931,581.95
			2004	239,473.43
			2005	665,143.95
			2006	573,068.01
			2007	25,407.89
			2008	863,609.06
			2009	40,153.56
		PEC 391 Furniture and Appliances Total		9,124,049.31
		PEC 391 Office Machines	1967	-
			1980	-
			1981	-
			1982	-
			1983	-
			1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1989	-
			1990	-
			1991	-
			1992	-
			1993	-
			1994	-
			1995	-
			1997	-
			1999	-
			2003	12,567.24
			2008	34,287.87
			2009	61,698.40
		PEC 391 Office Machines Total		108,553.51
		PEC 392 Automobiles	1996	-
			2000	-
			2002	114,175.19
		PEC 392 Automobiles Total		114,175.19
		PEC 392 Heavy Trucks	1955	134,797.15
			1989	50,781.76
			1990	95,967.37

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1992	465,047.73
			1993	0.00
			1994	1,082,756.10
			1995	0.00
			1996	2,646,566.42
			1997	1,102,418.47
			2000	5,856,034.87
			2001	4,191,431.84
			2002	2,055,689.82
			2003	424,444.95
			2004	2,146,037.32
			2005	628,967.83
			2006	2,314,147.99
			2007	4,271,152.00
			2008	8,295,138.21
			2009	5,054,124.96
		PEC 392 Heavy Trucks Total		40,815,404.79
		PEC 392 Light Trucks	1993	-
			1994	(0.00)
			1995	-
			1996	-
			1997	583,083.75
			2000	2,193,180.76
			2001	3,385,938.61
			2002	3,269,403.74
			2003	2,778,238.63
			2004	462,569.82
			2005	552,528.21
			2006	489,663.19
			2007	601,846.45
			2008	802,845.20
			2009	1,157,242.94
		PEC 392 Light Trucks Total		16,276,541.30
		PEC 392 Other transprtn (off road)	1946	920.22
			1962	57.56
			1965	84,406.50
			1972	17,323.55
			1973	3,536.26
			1974	3,888.93
			1983	2,890.72
			1992	41,528.39
			1993	50,294.80
			1994	82,414.19
			1995	70,184.76
			1996	56,471.34
			2000	5,141.00
			2001	(0.00)
			2002	1,214,887.95
			2003	302,059.24
			2004	0.00
			2005	310,885.69
			2006	907,144.32
			2007	365,024.87
			2008	149,463.48
			2009	443,346.20
		PEC 392 Other transprtn (off road) Total		4,111,869.97
		PEC 392 Tractors	1995	251,452.57
			2002	114,175.19
			2009	57,897.77
		PEC 392 Tractors Total		423,525.53
		PEC 392 Trailers	1956	105.87
			1957	829.62
			1960	12,247.38
			1961	3,539.00
			1962	972.68
			1963	1,026.82
			1966	3,152.61
			1967	23,398.38
			1968	54,611.08
			1969	11,345.85
			1970	27,731.60
			1971	6,644.50
			1972	4,524.32
			1973	67,709.54
			1974	814.23
			1975	25,351.71
			1976	1,544.50
			1978	24,007.27
			1988	39,923.60
			1993	-
			1994	244,868.86
			1995	190,834.84
			1996	213,910.53

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1997	239,239.39
			2000	111,514.21
			2001	16,382.93
			2002	174,201.67
			2003	37,498.78
			2004	23,828.50
			2005	23,623.28
			2006	77,184.28
			2007	634,158.18
			2008	(265,209.35)
			2009	69,894.81
		PEC 392 Trailers Total		2,101,411.47
		PEC 393 Stores Equipment	1974	-
			1975	-
			1977	-
			1979	-
			1980	-
			1981	-
			1984	-
			1985	-
			1987	-
			1989	-
			1990	3,843.69
			1991	19,801.08
			1993	264,501.83
			1994	64,131.55
			1995	165,693.43
			1997	198,912.03
			1999	84,686.84
			2003	14,209.71
			2006	134,383.00
			2007	270,798.56
			2008	83,816.00
			2009	54,743.00
		PEC 393 Stores Equipment Total		1,359,520.72
		PEC 394 Common Tools	1980	-
			1981	-
			1982	-
			1983	-
			1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1989	-
			1990	-
			1991	-
			1992	-
			1993	-
			1994	-
			1995	-
			1997	-
			1998	-
			2000	-
			2005	10,526.02
			2006	10,804.91
			2007	-
		PEC 394 Common Tools Total		21,330.93
		PEC 394 Construction Tools	1980	-
			1981	-
			1982	-
			1983	-
			1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1989	-
			1990	479,047.11
			1991	442,134.14
			1992	806,255.23
			1993	507,453.28
			1994	329,623.70
			1995	33,796.17
			1997	347,047.27
			1998	14,344.62
			2000	2,391.84
			2006	-
			2007	11,617.00
		PEC 394 Construction Tools Total		2,973,710.36
		PEC 394 Garage Equipment	1981	-
			1982	-
			1983	-

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1989	-
			1990	210,069.80
			1991	330,225.89
			1992	322,073.78
			1993	604,931.15
			1994	2,615,533.01
			1995	199,759.63
			1996	56,379.59
			1997	144,813.49
			1999	824,190.47
			2000	23,910.82
			2001	94,843.94
			2002	223,879.62
			2003	286,764.74
			2004	54,167.87
			2006	3,478.87
			2007	21,453.01
			2008	12,963.09
			2009	71,435.53
		PEC 394 Garage Equipment Total		6,100,874.30
		PEC 396 Power Operated Equipment	1973	28,014.86
			1977	11,826.57
			1980	3,955.00
			1981	6,017.00
			1986	5,472.23
			1998	35,800.78
			2001	-
			2002	93,979.86
			2003	-
			2005	-
			2006	-
			2007	-
		PEC 396 Power Operated Equipment Total		185,066.30
		PEC 397 Communication Equipment	1979	16,810.90
			1981	351,106.42
			1985	437,778.14
			1986	57,988.37
			1990	1,140,540.86
			1994	-
			1995	1,367,919.37
			1996	14,418.94
			1997	2,320,209.43
			1998	7,398,704.24
			1999	1,031,170.51
			2000	-
			2001	122,375.76
			2002	50,892.16
			2003	598,741.44
			2005	50,000.00
			2006	7,909,519.60
			2007	6,682,064.26
			2008	1,401,159.74
			2009	68,841.50
		PEC 397 Communication Equipment Total		31,020,241.64
		PEC 397 Communicn Eqp-Fiber Optic	2003	45,272.10
		PEC 397 Communicn Eqp-Fiber Optic Total		45,272.10
		PEC 398 Miscellaneous Equipment	1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1989	-
			1990	-
			1991	-
			1992	-
			1993	-
			1994	-
			1996	82,100.20
			2003	481,230.78
			2004	13,659.19
			2005	0.00
			2007	20,663.73
			2008	29,625.38
			2009	276,997.84
		PEC 398 Miscellaneous Equipment Total		904,277.12
		PEC 399 Other Tangible Prop-Common	2003	-
		PEC 399 Other Tangible Prop-Common Total		-
		Common - General Plant Total		384,530,182.41

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
Common Total				384,530,182.41
Electric	Electric - Distribution Plant	PEE 361 Structure Building	1899	1,828.66
			1914	23,410.37
			1915	1,134.80
			1917	267,321.92
			1918	369.63
			1919	449.18
			1920	145.31
			1922	141,460.93
			1923	143,438.76
			1924	446.86
			1925	98,666.29
			1926	5,221.70
			1927	13,510.87
			1928	12,259.03
			1929	146,948.39
			1930	80,260.61
			1931	60,646.89
			1932	60,129.81
			1933	1,798.83
			1934	1,642.11
			1935	3,072.95
			1936	174.03
			1937	461.98
			1938	8,193.51
			1939	1,939.31
			1940	5,341.68
			1941	6,808.40
			1942	195,806.36
			1943	18,123.30
			1944	54,922.76
			1945	1,719.05
			1946	2,528.07
			1947	455,717.35
			1948	57,395.36
			1949	81,278.60
			1950	120,293.57
			1951	70,197.45
			1952	28,531.67
			1953	86,858.76
			1954	194,419.16
			1955	73,108.65
			1956	254,814.52
			1957	93,797.56
			1958	191,783.83
			1959	19,826.47
			1960	175,513.07
			1961	213,762.30
			1962	117,380.94
			1963	196,021.88
			1964	44,432.38
			1965	31,142.18
			1966	1,217,961.59
			1967	80,746.34
			1968	59,630.92
			1969	41,366.97
			1970	122,038.33
			1971	529,941.89
			1972	262,754.84
			1973	136,413.39
			1974	131,000.14
			1975	414,787.00
			1976	5,171.11
			1977	5,800.88
			1978	20,072.11
			1979	407,887.30
			1980	7,511.66
			1981	5,164.79
			1982	12,034.87
			1983	14,221.56
			1984	51,684.11
			1985	15,923.41
			1986	23,936.32
			1987	24,095.97
			1988	1,991,372.49
			1989	296,146.38
			1990	36,244.13
			1991	1,223.00
			1992	70,574.67
			1993	23,756.05
			1994	37,643.45
			1997	31,727.85
			2001	-

Sum of activity cost	Function	utility_account	vintage	Total			
Business Segment			2002	1,156,946.30			
			2003	470,082.98			
			2004	1,624,580.30			
			2005	588,114.85			
			2006	2,143,057.44			
			2007	14,614,440.81			
			2008	2,013,913.74			
			2009	443,264.51			
			PEE 361 Structure Building Total			32,999,692.50	
			Business Segment		PEE 361 Structure Improvement	1899	430.51
						1913	110.36
						1914	1,629.80
						1916	233.39
						1917	74,755.32
						1918	1,026.32
						1922	4,927.16
						1923	24,197.09
						1924	2,112.16
						1925	4,365.50
						1926	81,682.40
1927	87,815.48						
1928	26,922.52						
1929	30,906.72						
1930	28,749.54						
1931	31,993.56						
1932	12,850.46						
1933	5.04						
1934	12.20						
1935	2,624.83						
1936	300.15						
1937	260.61						
1938	1,174.78						
1939	2,878.68						
1940	4,222.06						
1941	9,586.00						
1942	127,045.18						
1943	27,070.45						
1944	30,671.79						
1945	4,680.12						
1946	17,760.25						
1947	529,513.49						
1948	58,351.87						
1949	122,731.39						
1950	78,399.42						
1951	92,416.85						
1952	86,056.68						
1953	143,888.66						
1954	234,439.29						
1955	343,729.73						
1956	619,785.96						
1957	422,846.76						
1958	319,800.63						
1959	236,298.30						
1960	361,601.98						
1961	290,797.75						
1962	174,200.20						
1963	796,124.97						
1964	376,144.53						
1965	262,687.87						
1966	135,932.03						
1967	552,123.29						
1968	273,950.74						
1969	1,090,252.56						
1970	1,115,816.11						
1971	1,950,252.77						
1972	1,107,961.58						
1973	402,765.18						
1974	369,430.66						
1975	1,210,374.46						
1976	27,067.16						
1977	19,230.26						
1978	52,744.87						
1979	860,861.60						
1980	104,561.55						
1981	247,181.87						
1982	33,112.62						
1983	5,055.39						
1985	495,512.08						
1986	66,277.66						
1987	573,103.90						
1988	849,756.64						
1989	1,925,260.74						
1990	431,054.85						

Sum of activity cost	Function	utility_account	vintage	Total			
Business Segment			1991	1,463,607.83			
			1992	851,059.40			
			1993	620,882.51			
			1994	343,021.79			
			1995	148,970.24			
			1997	16,699.48			
			1998	58,344.12			
			1999	41,583.14			
			2000	130,331.23			
			2002	406,909.93			
			2003	229,552.32			
			2004	232,796.99			
			2005	149,362.35			
			2007	399,163.68			
			2008	699,725.59			
			2009	1,377,091.58			
			PEE 361 Structure Improvement Total				27,261,559.51
			PEE 361 Structure Special Purpose			1914	12,596.32
						1915	81.14
						1917	112,012.84
			1922	581.79			
			1925	90,505.14			
			1926	1,000.38			
			1927	152.25			
			1928	23.19			
			1929	21.17			
			1930	9,735.29			
			1931	34.79			
			1932	1,363.32			
			1933	1,311.32			
			1938	106.31			
			1941	905.71			
			1942	1,503.24			
			1943	46.53			
			1944	48,177.28			
			1947	1,671,448.81			
			1948	46,130.51			
			1949	53,189.47			
			1950	41,133.88			
			1951	977.68			
			1952	2,030.52			
			1953	57,703.79			
			1954	138,403.13			
			1955	95,822.02			
			1956	790.26			
			1957	66,639.52			
			1958	50,561.06			
			1959	21,867.60			
			1960	805.77			
			1961	226,240.21			
			1962	124,184.74			
			1963	138,862.25			
			1964	6,367.40			
			1965	4,336.77			
			1966	311.29			
			1967	1,012.35			
			1969	6,107.59			
			1970	929.33			
			1971	3.89			
			1972	3,199.73			
			1974	18,341.61			
			1975	9,139.06			
			1981	262,019.52			
			1984	44,507.87			
			1986	40,562.54			
			1988	647,344.74			
			1990	389,262.16			
			1991	38,817.47			
			1992	22,362.00			
			1993	27,423.75			
			1994	32,662.30			
			1995	202,827.82			
			1996	1,415,249.27			
			1997	60,260.97			
			1998	571,855.76			
			2004	52,933.57			
PEE 361 Structure Special Purpose Total				6,874,787.99			
PEE 362 Station Equipment			1916	22,212.58			
			1917	1,963.71			
			1919	448.58			
			1920	62,226.01			
			1921	3,944.53			
			1922	4,321.02			

Sum of activity_cost	Function	utility_account	vintage	Total
			1923	759,235.98
			1924	699,211.49
			1925	275,699.61
			1926	141,275.46
			1927	41,216.28
			1928	437,842.04
			1929	1,049,391.06
			1930	402,873.67
			1931	293,968.18
			1932	1,773,647.67
			1933	6,685.82
			1934	49.31
			1936	807.23
			1937	38,216.12
			1938	49,214.67
			1939	81,121.47
			1940	88,352.54
			1941	199,724.14
			1942	1,237,497.88
			1943	278,533.71
			1944	374,312.55
			1945	897,209.77
			1946	236,928.38
			1947	4,245,131.90
			1948	1,125,259.98
			1949	1,917,144.67
			1950	1,705,129.89
			1951	1,821,368.79
			1952	1,406,942.59
			1953	4,287,342.48
			1954	3,925,077.83
			1955	3,089,837.29
			1956	5,463,514.63
			1957	4,405,214.15
			1958	5,900,867.02
			1959	5,202,975.38
			1960	5,611,967.18
			1961	5,914,150.76
			1962	3,903,417.04
			1963	6,057,553.11
			1964	4,524,667.98
			1965	3,630,938.40
			1966	4,093,875.88
			1967	7,012,692.92
			1968	7,797,296.96
			1969	15,199,022.05
			1970	12,604,760.78
			1971	16,486,774.08
			1972	16,355,190.29
			1973	7,900,081.59
			1974	15,423,005.42
			1975	9,476,519.66
			1976	562,073.47
			1977	2,880,433.71
			1978	1,215,139.38
			1979	3,995,498.39
			1980	2,403,770.98
			1981	4,807,676.05
			1982	1,644,190.33
			1983	4,234,569.96
			1984	7,899,997.93
			1985	6,649,909.78
			1986	8,528,912.10
			1987	15,643,738.19
			1988	26,900,057.05
			1989	29,964,556.62
			1990	38,591,329.27
			1991	24,466,788.14
			1992	33,845,823.47
			1993	29,530,640.38
			1994	7,230,526.84
			1995	15,562,407.40
			1996	18,628,413.01
			1997	7,489,171.41
			1998	37,949,302.66
			1999	13,638,169.45
			2000	10,677,208.91
			2001	35,320,368.04
			2002	7,506,303.71
			2003	17,015,145.07
			2004	17,803,675.47
			2005	10,718,001.57
			2006	32,338,024.06

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			2007	32,661,291.41
			2008	40,852,461.57
			2009	27,373,500.90
		PEE 362 Station Equipment Total		772,474,928.84
		PEE 364 Poles, Towers and Fixtures	1924	(20,888.12)
			1927	-
			1928	17,317.81
			1929	73,797.91
			1930	16,899.36
			1931	16,263.97
			1932	10,621.07
			1933	14,419.65
			1934	16,883.05
			1935	33,321.86
			1936	38,479.74
			1937	14,528.31
			1938	31,458.28
			1939	18,904.26
			1940	-
			1941	(5,038.97)
			1942	165,576.59
			1943	94,041.75
			1944	123,384.01
			1945	136,715.67
			1946	166,965.57
			1947	169,947.06
			1948	311,996.75
			1949	348,830.83
			1950	328,008.76
			1951	578,281.73
			1952	0.00
			1953	368,397.19
			1954	948,433.58
			1955	1,135,159.21
			1956	1,585,291.14
			1957	1,549,672.33
			1958	2,232,161.14
			1959	2,126,735.41
			1960	2,590,313.13
			1961	3,043,472.46
			1962	2,672,360.74
			1963	2,629,073.13
			1964	2,730,860.42
			1965	-
			1966	1,749,662.58
			1967	2,073,678.56
			1968	2,785,378.61
			1969	4,916,914.70
			1970	4,898,210.89
			1971	3,350,770.17
			1972	3,314,881.05
			1973	3,631,579.88
			1974	4,483,862.65
			1975	2,981,152.32
			1976	2,859,303.49
			1977	3,519,563.92
			1978	3,649,192.60
			1979	3,382,354.19
			1980	3,609,267.86
			1981	4,127,201.82
			1982	4,928,242.20
			1983	4,841,792.36
			1984	6,689,538.24
			1985	8,400,096.37
			1986	9,916,740.05
			1987	12,421,702.06
			1988	10,995,586.18
			1989	13,732,832.44
			1990	12,018,698.88
			1991	9,446,223.22
			1992	12,986,653.79
			1993	13,995,573.83
			1994	10,551,579.89
			1995	10,490,739.86
			1996	18,183,440.89
			1997	13,526,698.24
			1998	16,154,671.44
			1999	21,447,670.91
			2000	8,206,997.83
			2001	39,623,999.35
			2002	28,456,432.92
			2003	29,845,624.80
			2004	11,060,109.50

Sum of activity cost	Function	utility_account	vintage	Total
Business Segment			2005	22,704,298.34
			2006	21,914,636.97
			2007	16,686,183.03
			2008	21,375,631.84
			2009	17,580,591.22
			PEE 364 Poles, Towers and Fixtures Total	509,826,608.72
		PEE 365 Overhead Cndctrs & Devices	1931	1,853.01
			1932	905.93
			1933	2,632.86
			1934	3,377.93
			1935	1,089.35
			1936	1,260.97
			1937	1,978.89
			1938	3,718.92
			1939	41,765.72
			1940	14,462.73
			1941	(2,389.31)
			1942	112,585.84
			1943	31,050.45
			1944	54,640.70
			1945	48,522.34
			1946	79,129.34
			1947	61,496.08
			1948	120,467.43
			1949	334,022.71
			1950	453,090.56
			1951	783,714.53
			1952	141,886.33
			1953	283,982.54
			1954	123,801.41
			1955	348,974.15
			1956	1,059,698.44
			1957	1,413,078.04
			1958	1,629,772.39
			1959	2,604,348.21
			1960	3,433,249.32
			1961	4,984,621.69
			1962	4,504,092.98
			1963	5,851,268.91
			1964	7,274,342.07
			1965	3,116,209.57
			1966	3,879,156.04
			1967	4,160,900.30
			1968	4,557,303.01
			1969	9,661,911.01
			1970	9,392,280.99
			1971	6,256,569.50
			1972	5,526,011.08
			1973	7,246,187.48
			1974	7,277,729.32
			1975	4,545,807.94
			1976	4,930,400.49
			1977	4,377,282.01
			1978	5,058,567.71
			1979	5,891,797.23
			1980	6,876,712.46
			1981	6,401,705.69
			1982	6,130,301.28
			1983	5,955,741.64
			1984	8,328,944.23
			1985	9,236,633.22
			1986	11,043,197.74
			1987	16,143,904.92
			1988	15,229,113.02
			1989	24,730,115.72
			1990	20,538,666.25
			1991	14,629,448.70
			1992	20,387,842.17
			1993	22,335,413.07
			1994	21,425,849.99
			1995	27,665,790.97
			1996	37,477,072.71
			1997	22,370,290.98
			1998	34,945,001.75
			1999	18,492,891.54
			2000	2,996,339.40
			2001	22,718,811.04
			2002	24,409,898.08
			2003	20,051,262.44
			2004	10,809,335.41
			2005	62,741,999.85
			2006	36,020,778.73
			2007	40,627,568.90

Sum of activity cost		utility_account	vintage	Total
Business Segment	Function			
			2008	50,461,234.51
			2009	45,230,874.14
		PEE 365 Overhead Cndctrs & Devices Total		788,093,347.69
		PEE 366 Undergrnd Conduit & Manhole	1905	2,317,678.32
			1906	71,685.33
			1907	87,450.43
			1908	127,480.97
			1909	48,040.10
			1910	71,475.46
			1911	401,071.23
			1912	117,323.76
			1913	276,494.62
			1914	121,439.92
			1915	22,074.66
			1916	118,167.40
			1917	110,561.70
			1918	67,431.95
			1919	275,640.91
			1920	166,294.94
			1921	212,364.80
			1922	237,385.18
			1923	492,654.63
			1924	1,084,588.53
			1925	1,295,774.14
			1926	1,065,846.24
			1927	1,958,561.55
			1928	1,574,446.61
			1929	351,482.84
			1930	732,410.84
			1931	968,945.72
			1932	674,778.09
			1933	750,780.51
			1934	797,304.36
			1935	140,394.93
			1936	103,114.02
			1937	59,453.68
			1938	62,452.70
			1939	55,025.23
			1940	52,935.57
			1941	433,161.64
			1942	1,686,602.23
			1943	53,984.53
			1944	118,413.80
			1945	133,546.65
			1946	164,600.71
			1947	2,240,550.62
			1948	1,655,649.83
			1949	1,640,542.84
			1950	2,055,567.16
			1951	2,325,235.80
			1952	813,995.80
			1953	1,000,815.89
			1954	1,365,196.28
			1955	1,141,337.34
			1956	2,997,027.13
			1957	1,752,893.06
			1958	942,877.89
			1959	1,633,988.32
			1960	1,632,640.46
			1961	2,472,286.37
			1962	2,029,141.93
			1963	2,602,065.29
			1964	4,739,800.19
			1965	3,955,077.15
			1966	3,617,947.24
			1967	5,249,926.10
			1968	6,761,561.51
			1969	7,275,269.49
			1970	9,492,365.97
			1971	6,776,414.68
			1972	5,397,735.77
			1973	3,811,128.81
			1974	4,509,502.15
			1975	2,414,736.51
			1976	4,664,897.07
			1977	1,367,069.60
			1978	1,029,234.74
			1979	1,995,145.85
			1980	1,968,351.19
			1981	2,613,111.49
			1982	2,326,585.77
			1983	2,641,991.78
			1984	3,137,325.30

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1985	2,745,521.07
			1986	2,950,658.13
			1987	6,237,289.80
			1988	5,192,112.89
			1989	5,773,184.75
			1990	17,892,809.18
			1991	4,245,086.10
			1992	3,740,246.50
			1993	7,758,635.20
			1994	3,397,798.47
			1995	5,303,287.05
			1996	5,185,809.09
			1997	5,522,884.34
			1998	3,094,912.38
			1999	2,533,696.85
			2000	920,653.68
			2001	14,914,673.26
			2002	7,198,703.88
			2003	9,069,996.23
			2004	4,264,872.42
			2005	5,710,966.14
			2006	5,013,048.96
			2007	11,819,918.66
			2008	6,772,215.01
			2009	19,425,235.85
		PEE 366 Undergrnd Conduit & Manhole Total		302,392,527.69
		PEE 367 Undergrnd Cndctrs & Devices	1924	5,814.12
			1925	283,966.72
			1926	274,142.83
			1927	294,870.77
			1928	270,485.09
			1929	248,543.75
			1930	362,149.21
			1931	267,913.07
			1932	182,436.81
			1933	154,422.04
			1934	120,439.86
			1935	25,018.88
			1936	9,351.36
			1937	76,221.33
			1938	63,850.85
			1939	62,638.94
			1940	12,105.55
			1941	244,278.43
			1942	-
			1943	0.00
			1944	55,246.87
			1945	90,600.29
			1946	81,398.00
			1947	112,650.51
			1948	801,175.65
			1949	2,011,662.12
			1950	1,477,351.58
			1951	1,790,094.09
			1952	578,864.70
			1953	822,933.61
			1954	110,826.48
			1955	963,232.13
			1956	2,212,166.04
			1957	1,921,784.67
			1958	676,805.59
			1959	1,333,052.99
			1960	1,190,248.92
			1961	2,082,851.36
			1962	1,834,881.17
			1963	1,833,349.75
			1964	6,163,527.44
			1965	2,237,330.51
			1966	3,736,891.84
			1967	4,264,329.80
			1968	3,894,887.30
			1969	5,847,774.48
			1970	5,906,527.10
			1971	6,792,383.60
			1972	6,832,064.75
			1973	8,124,733.38
			1974	9,242,360.51
			1975	5,640,345.48
			1976	7,264,182.88
			1977	7,746,954.80
			1978	8,214,867.31
			1979	9,621,277.39
			1980	8,655,797.36

Sum of activity_cost				
Business Segment	Function	utility_account	vintage	Total
			1981	9,925,945.61
			1982	8,364,346.09
			1983	12,217,993.56
			1984	12,761,980.92
			1985	14,637,759.32
			1986	15,529,368.68
			1987	18,529,520.72
			1988	23,466,864.68
			1989	25,447,630.12
			1990	29,271,325.72
			1991	17,374,804.47
			1992	16,781,500.52
			1993	21,318,393.77
			1994	11,686,585.48
			1995	10,280,848.78
			1996	18,251,320.44
			1997	16,504,157.37
			1998	12,968,002.30
			1999	10,397,714.30
			2000	8,278,895.54
			2001	40,806,763.76
			2002	26,096,781.82
			2003	25,610,996.45
			2004	7,287,185.79
			2005	54,690,962.90
			2006	45,047,529.41
			2007	55,760,809.01
			2008	47,385,276.61
			2009	55,574,833.03
		PEE 367 Undergrnd Cndctrs & Devices Total		807,382,159.03
		PEE 368 Line Transformers	1913	5.70
			1914	4.50
			1917	330.78
			1922	349.16
			1923	2,940.49
			1924	6,036.65
			1925	1,260.91
			1926	777.06
			1927	5,363.22
			1928	4,732.30
			1929	15,794.98
			1930	6,381.02
			1931	14,780.82
			1932	6,216.81
			1933	6,126.65
			1934	8,120.13
			1935	1,556.64
			1936	9,870.45
			1937	29,025.45
			1938	18,518.04
			1939	18,320.13
			1940	15,809.44
			1941	48,384.63
			1942	14,888.97
			1943	1,907.39
			1944	8,961.06
			1945	14,738.37
			1946	99,113.29
			1947	167,862.09
			1948	211,732.98
			1949	277,879.51
			1950	318,723.45
			1951	454,346.39
			1952	629,474.39
			1953	738,355.61
			1954	1,046,045.01
			1955	1,288,766.68
			1956	1,499,490.20
			1957	1,125,062.53
			1958	1,000,625.20
			1959	1,106,520.02
			1960	1,408,597.85
			1961	1,100,203.93
			1962	1,026,374.56
			1963	1,480,195.73
			1964	1,142,430.77
			1965	1,223,415.22
			1966	2,074,925.13
			1967	3,974,857.65
			1968	8,117,103.65
			1969	11,787,887.50
			1970	7,826,372.60
			1971	4,353,949.94

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1972	4,579,073.91
			1973	7,070,784.93
			1974	6,779,631.77
			1975	2,812,238.31
			1976	1,859,681.35
			1977	3,323,453.80
			1978	5,213,408.30
			1979	4,568,715.50
			1980	4,091,142.80
			1981	4,664,620.34
			1982	5,567,754.21
			1983	5,030,352.57
			1984	8,091,610.32
			1985	11,491,646.27
			1986	11,984,924.24
			1987	12,413,770.11
			1988	14,206,183.29
			1989	19,548,730.36
			1990	16,421,518.14
			1991	9,666,266.67
			1992	9,813,003.11
			1993	9,869,925.44
			1994	12,567,014.24
			1995	14,231,605.24
			1996	7,765,316.83
			1997	12,908,643.24
			1998	11,609,428.86
			1999	10,165,207.61
			2001	26,480,172.21
			2002	11,755,480.82
			2003	4,192,960.39
			2004	11,061,474.66
			2005	17,195,219.01
			2006	14,463,681.35
			2007	18,336,375.73
			2008	19,861,906.18
			2009	15,757,626.17
		PEE 368 Line Transformers Total		443,162,061.91
		PEE 369 Aerial Services	1947	(0.00)
			1948	-
			1949	(0.00)
			1950	(0.00)
			1951	-
			1952	63,627.89
			1953	20,242.49
			1954	3,989.51
			1955	302,697.35
			1956	451,626.04
			1957	416,901.67
			1958	462,014.52
			1959	458,141.27
			1960	396,674.88
			1961	472,491.83
			1962	539,700.44
			1963	657,538.08
			1964	744,829.53
			1965	499,412.69
			1966	802,122.56
			1967	753,673.07
			1968	815,741.56
			1969	1,146,416.70
			1970	1,059,118.22
			1971	830,629.38
			1972	905,944.23
			1973	1,085,370.44
			1974	1,254,139.29
			1975	1,168,646.71
			1976	1,122,914.65
			1977	1,282,036.00
			1978	1,279,015.56
			1979	1,284,138.00
			1980	1,507,424.04
			1981	997,440.77
			1982	1,369,683.19
			1983	1,339,906.60
			1984	1,624,966.59
			1985	1,520,304.01
			1986	1,764,845.90
			1987	1,894,293.89
			1988	1,991,609.85
			1989	2,303,299.88
			1990	1,906,685.75
			1991	1,486,695.91

Sum of activity_cost	Function	utility_account	vintage	Total			
Business Segment			1992	1,497,877.66			
			1993	1,667,236.66			
			1994	1,535,755.80			
			1995	3,097,552.90			
			1996	1,393,076.06			
			1997	3,155,266.30			
			1998	2,691,376.14			
			1999	3,003,016.11			
			2000	2,085,760.45			
			2001	8,461,986.99			
			2002	7,563,930.50			
			2003	4,194,819.23			
			2004	5,604,744.55			
			2005	5,947,723.52			
			2006	5,285,236.92			
			2007	4,112,817.48			
			2008	4,815,985.53			
			2009	5,115,466.19			
			PEE 369 Aerial Services Total				111,216,579.93
			PEE 369 Underground Services			1922	-
			1934	-			
			1935	-			
			1936	0.00			
			1937	-			
			1938	-			
			1939	-			
			1940	10,026.29			
			1941	15,830.56			
			1942	7,144.74			
			1943	1,654.64			
			1944	5,637.92			
			1945	6,928.10			
			1946	22,499.38			
			1947	25,922.31			
			1948	36,731.13			
			1949	51,825.95			
			1952	51,228.84			
			1953	124,785.97			
			1954	108,510.86			
			1955	76,909.21			
			1956	104,499.95			
			1957	89,656.96			
			1958	76,611.90			
			1959	110,869.26			
			1960	192,594.54			
			1961	209,592.55			
			1962	180,812.18			
			1963	119,097.17			
			1964	165,883.30			
			1965	256,922.00			
			1966	268,046.30			
			1967	222,540.42			
			1968	292,199.79			
			1969	286,676.79			
			1970	316,368.33			
			1971	468,667.38			
			1972	655,034.86			
			1973	1,633,082.53			
			1974	1,517,712.87			
			1975	1,433,213.46			
			1976	2,103,158.38			
			1977	2,570,616.85			
			1978	4,332,024.13			
			1979	4,537,597.87			
			1980	5,057,411.54			
			1981	5,004,591.54			
			1982	3,006,835.85			
			1983	5,795,545.01			
			1984	7,619,578.79			
			1985	7,996,128.86			
			1986	9,797,657.06			
			1987	11,328,977.52			
			1988	11,431,351.40			
			1989	10,742,417.43			
			1990	10,436,723.15			
			1991	7,612,214.24			
			1992	8,469,057.65			
			1993	10,234,699.67			
			1994	5,420,255.87			
			1995	9,683,027.78			
			1996	3,971,443.36			
			1997	9,523,777.95			
			1998	5,690,260.07			

Sum of activity_cost	Function	utility_account	vintage	Total			
Business Segment			1999	9,424,739.10			
			2000	1,219,136.96			
			2001	11,356,506.88			
			2002	11,377,309.81			
			2003	8,157,455.12			
			2004	1,421,907.75			
			2005	11,659,591.73			
			2006	6,523,462.88			
			2007	4,984,973.28			
			2008	4,564,403.81			
			2009	3,769,359.37			
			PEE 369 Underground Services Total			245,969,917.10	
			PEE 370 Meters			1924	152.48
						1926	1,720.43
						1927	2,234.26
						1928	19,449.21
						1929	14,669.05
						1930	4,534.19
						1931	2,751.86
						1932	1,255.99
						1933	816.45
1934	1,080.90						
1935	1,678.06						
1936	4,960.58						
1937	6,617.25						
1938	6,477.00						
1939	6,573.76						
1940	6,647.71						
1941	22,819.87						
1942	7,583.48						
1943	5,203.10						
1944	5,047.44						
1945	11,471.03						
1946	10,506.37						
1947	51,878.68						
1948	44,926.94						
1949	55,350.19						
1950	60,688.00						
1951	158,892.33						
1952	117,552.00						
1953	158,618.17						
1954	195,270.12						
1955	318,071.42						
1956	388,787.23						
1957	424,311.25						
1958	331,037.32						
1959	526,334.35						
1960	579,706.19						
1961	515,143.06						
1962	565,659.72						
1963	844,033.53						
1964	987,098.06						
1965	892,087.07						
1966	820,975.61						
1967	716,410.75						
1968	698,042.17						
1969	1,129,864.63						
1970	1,158,158.64						
1971	995,011.71						
1972	1,101,040.20						
1973	1,242,666.49						
1974	1,416,841.26						
1975	1,066,610.26						
1976	729,618.99						
1977	977,882.27						
1978	1,029,310.44						
1979	2,187,399.44						
1980	983,594.56						
1981	1,503,664.61						
1982	1,735,433.62						
1983	1,854,396.37						
1984	2,590,343.48						
1985	3,466,992.58						
1986	3,168,354.85						
1987	5,393,590.77						
1988	14,791,093.16						
1989	4,979,841.24						
1990	3,959,710.11						
1991	5,832,474.83						
1992	4,490,222.35						
1993	4,771,323.59						
1994	1,529,399.71						
1995	6,951,682.36						

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1996	15,484,875.17
			1997	9,062,330.53
			1998	8,897,671.24
			1999	6,467,343.16
			2000	11,714.02
			2001	13,920,705.27
			2002	11,506,015.92
			2003	8,857,041.97
			2004	2,236,667.77
			2005	2,617,521.24
			2006	1,429,575.09
			2007	2,472,117.53
			2008	2,498,574.34
			2009	4,667,992.72
		PEE 370 Meters Total		180,761,793.12
		PEE 371 Installs on Customers Prem	1994	19,065.30
			1995	36,305.98
			1996	24,135.77
			1997	51,638.40
			1998	742,575.59
			1999	156,401.81
			2006	-
		PEE 371 Installs on Customers Prem Total		1,030,122.85
		PEE 373 Aerial Street Lighting	1985	459.11
			1986	278.67
			1995	22,890.10
			1996	21,720.11
			1997	53,276.48
			1998	488,342.19
			1999	120,876.17
			2000	40,334.72
			2001	404,527.10
			2002	148,736.71
			2003	46,100.13
			2004	2,730.43
			2005	6,008.06
			2006	6,655.87
			2007	17,810.88
			2008	136,407.36
			2009	79,336.66
		PEE 373 Aerial Street Lighting Total		1,596,490.75
		PEE 373 Private Outdoor Lighting	1965	839.66
			1966	7,471.52
			1967	8,736.44
			1968	9,204.50
			1969	11,545.02
			1970	14,916.81
			1971	28,007.23
			1972	55,121.13
			1973	95,181.47
			1974	93,741.83
			1975	85,636.53
			1976	116,014.53
			1977	100,033.87
			1978	90,886.18
			1979	102,910.86
			1980	68,989.98
			1981	85,402.36
			1982	103,329.24
			1983	93,250.15
			1984	90,923.20
			1985	177,432.44
			1986	139,650.24
			1987	162,745.82
			1988	247,965.27
			1989	178,106.10
			1990	218,921.68
			1991	137,323.13
			1992	123,795.25
			1993	165,557.05
			1994	65,942.84
			1995	153,962.44
			1996	145,037.08
			1997	354,735.94
			1998	1,030,878.48
			1999	795,348.18
			2000	8,020.39
			2001	96.72
			2002	7.10
			2003	(6.52)
		PEE 373 Private Outdoor Lighting Total		5,367,662.14
		PEE 373 Street Lighting&Signal Sys	1914	-
			1915	-

Sum of activity cost	Function	utility_account	vintage	Total
			1916	-
			1917	-
			1918	-
			1919	-
			1958	-
			1959	18,009.26
			1960	21,531.86
			1961	16,447.43
			1962	26,223.36
			1963	17,089.66
			1964	8,344.21
			1965	17,645.38
			1966	18,372.23
			1967	13,400.65
			1968	18,904.24
			1969	18,562.06
			1970	37,026.11
			1971	82,966.48
			1972	129,532.36
			1973	96,680.95
			1974	96,287.78
			1975	99,945.65
			1976	172,007.23
			1977	242,801.56
			1978	206,979.02
			1979	288,194.96
			1980	187,879.12
			1981	198,164.97
			1982	337,665.49
			1983	514,765.48
			1984	559,680.99
			1985	633,100.80
			1986	189,736.80
			1987	293,467.71
			1988	451,831.41
			1989	345,766.57
			1990	458,397.64
			1991	349,590.77
			1992	298,894.39
			1993	294,415.38
			1994	400,869.36
			1995	1,752,468.22
			1996	1,789,283.44
			1997	3,880,984.49
			1998	11,059,090.81
			1999	8,514,897.60
			2000	71,560.87
			2001	1,862,815.68
			2002	411,726.15
			2003	1,610,640.34
			2004	615,330.92
			2005	343,198.28
			2006	182,789.32
			2007	104,060.21
			2008	149,223.83
			2009	230,594.53
		PEE 373 Street Lighting&Signal Sys Total		39,739,844.01
		PEE 373 Underground Street lighting	1914	2,693.33
			1915	698.69
			1916	5,199.71
			1917	10,660.20
			1918	7,007.19
			1919	100.18
			1971	2,500.81
			1974	4,398.80
			1978	615.35
			1979	2,040.27
			1980	821.72
			1981	780.20
			1982	18,821.18
			1983	22,102.94
			1984	17,447.49
			1985	26,430.70
			1986	18,794.42
			1987	17,219.31
			1988	7,627.68
			1989	32,129.83
			1990	62,719.26
			1991	58,061.00
			1992	46,936.13
			1993	55,931.29
			1994	25,506.37
			1995	128,503.27

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1996	184,250.39
			1997	129,796.68
			1998	513,876.01
			1999	171,446.31
			2000	3,480.97
			2001	463,035.17
			2002	128,871.74
			2003	42,046.64
			2004	139,083.49
			2005	44.83
			2006	25,467.43
			2007	164,274.05
			2008	523,495.05
			2009	676,653.44
			PEE 373 Underground Street lighting Total	3,741,569.52
	Electric - Distribution Plant Total			4,279,891,653.30
	Electric - General Plant	PEE 390 Structure Building	1927	19,729.52
			1929	3,686.49
			1931	23.34
			1933	25.47
			1941	1,241.54
			1942	189.68
			1944	87.10
			1946	20,049.42
			1948	107.58
			1953	46,739.49
			1955	98.26
			1958	451,698.27
			1959	270.46
			1960	6,883.31
			1962	1,279.82
			1964	8,069.40
			1968	383.33
			1969	2,239,709.43
			1970	742.84
			1972	6,322.66
			1973	3,526.78
			1974	868,939.03
			1975	73,313.19
			1976	1,405.70
			1978	3,881.84
			1979	36,192.46
			1980	135,163.42
			1981	95,393.20
			1982	18,580.75
			1983	59,484.90
			1984	30,656.25
			1985	321,408.25
			1986	1,220,548.66
			1987	1,078,356.20
			1988	1,279,559.47
			1989	36,025.35
			1990	2,867,602.33
			1991	1,028.95
			1992	2,768,412.79
			1993	3,816,679.36
			1994	256.15
			1995	120,099.12
			1996	40,816.01
			2001	672,471.52
			2002	150,399.48
			2003	1,235,333.28
			2004	21,898.76
			2005	491,534.95
			2006	11,634.00
			2007	26,626.89
			2008	292,815.36
			PEE 390 Structure Building Total	20,587,381.81
		PEE 390 Structure Improvement	1929	10,520.26
			1931	1,075.45
			1935	50.25
			1941	129.90
			1948	215.87
			1949	13,572.45
			1950	5,950.18
			1951	1,377.12
			1952	981.95
			1954	959.98
			1958	56,041.60
			1960	5,495.60
			1961	8,490.49
			1963	31,345.12
			1966	6,733.38

Sum of activity cost	Function	utility_account	vintage	Total	
Business Segment			1968	9,046.24	
			1969	237,966.23	
			1970	2,557.67	
			1973	2,666.52	
			1974	409,370.19	
			1977	17,827.25	
			1979	31,401.28	
			1980	13,356.79	
			1981	22,195.03	
			1982	160,717.37	
			1983	79,947.48	
			1984	52,375.95	
			1985	179,439.47	
			1986	342,516.28	
			1987	264,489.90	
			1990	1,119.30	
			1992	17,344.67	
			1993	67,235.31	
			1994	27,247.01	
			1995	41,355.67	
			2001	-	
			2002	145,039.53	
			2003	1,077,540.14	
			2004	79,047.00	
			2007	12,852.73	
			PEE 390 Structure Improvement Total	3,437,594.61	
			PEE 390 Structure Special Purpose	1978	7,385.00
			PEE 390 Structure Special Purpose Total	7,385.00	
			PEE 391 Computer Equipment	2001	(0.00)
				2002	-
				2003	-
				2004	0.00
				2005	584,322.67
				2006	599,501.69
				2007	12,780.78
				2008	9,035.35
				2009	270,104.10
			PEE 391 Computer Equipment Total	1,475,744.59	
			PEE 391 Furniture and Appliances	1993	-
				1996	1,599,282.30
				2000	1,296,615.28
				2003	312,955.49
				2009	78,405.46
			PEE 391 Furniture and Appliances Total	3,287,258.53	
			PEE 391 Office Machines	1998	-
				2000	79,157.97
				2003	49,427.99
				2008	58,817.03
			PEE 391 Office Machines Total	187,402.99	
			PEE 393 Stores Equipment	1984	-
				1987	-
				1998	872,019.00
				2001	10,174.50
			PEE 393 Stores Equipment Total	882,193.50	
			PEE 394 Tools, Shop & Garage Equip	1956	(0.00)
				1957	-
				1958	-
				1959	-
				1960	-
				1961	-
				1962	-
				1963	-
				1964	-
				1965	-
				1966	-
				1967	-
				1968	-
				1969	-
				1970	-
				1971	-
				1972	-
				1973	-
				1974	-
				1975	-
				1976	-
				1977	-
				1978	-
				1979	-
				1980	-
				1981	-
				1982	-
				1983	-
				1984	-

Sum of activity cost	Function	utility_account	vintage	Total			
Business Segment			1985	-			
			1986	-			
			1987	-			
			1988	-			
			1989	-			
			1990	554,156.10			
			1991	562,993.00			
			1992	121,951.86			
			1993	126,550.43			
			1994	34,117.42			
			1995	214,179.83			
			1997	411,563.19			
			1998	70,031.48			
			1999	714,311.49			
			2000	15,865.86			
			2001	1,560,782.21			
			2002	889,361.24			
			2003	530,656.67			
			2004	654,752.82			
			2005	1,653,065.02			
			2006	1,605,606.17			
			2007	1,052,519.06			
			2008	521,432.98			
			2009	1,536,631.67			
			PEE 394 Tools, Shop & Garage Equip Total				12,830,528.50
			PEE 395 Laboratory Equip - Chemical			2003	55,889.29
						2005	3,993.41
			PEE 395 Laboratory Equip - Chemical Total				59,882.70
			PEE 395 Laboratory Equip - Meter			1998	293,581.11
						2007	95,510.27
			PEE 395 Laboratory Equip - Meter Total				389,091.38
			PEE 395 Laboratory Equip - Testing			1998	7,307.66
						2004	(0.00)
						2005	154,350.24
						2006	6,644.07
			2007	90,148.95			
PEE 395 Laboratory Equip - Testing Total				258,450.92			
PEE 397 Communication Equipment			1940	635.85			
			1944	5,432.16			
			1950	3,282.81			
			1951	172.65			
			1955	(285.70)			
			1956	17,500.99			
			1957	7,899.85			
			1958	6,185.47			
			1959	2,461.11			
			1960	11,799.65			
			1961	50,531.30			
			1962	45,396.98			
			1963	57,116.20			
			1964	23,389.06			
			1966	12,932.97			
			1967	2,251.68			
			1968	28,755.83			
			1969	28,659.93			
			1970	38,893.28			
			1971	20,360.99			
			1972	23,953.91			
			1974	20,057.26			
			1978	18,912.82			
			1981	52,705.10			
			1982	288,025.14			
			1989	46,425.08			
			1992	475,177.35			
			1994	106,649.90			
			1995	712,931.96			
			1996	(9,581.77)			
			1997	(1,714,850.91)			
			1998	(5,845,183.44)			
			1999	(863,239.52)			
			2000	-			
			2001	8,460,694.79			
			2002	1,159,560.47			
			2003	328,676.04			
			2004	374.23			
			2006	902,700.33			
			2007	1,140,372.74			
			2008	709,066.56			
			2009	2,197,873.11			
PEE 397 Communication Equipment Total				8,574,674.21			
PEE 398 Miscellaneous Equipment			1979	-			
			1980	-			
			1981	-			

Sum of activity cost				
Business Segment	Function	utility_account	vintage	Total
			1982	-
			1983	-
			1984	-
			1985	-
			1986	-
			1987	-
			1988	-
			1990	-
			1991	-
			1992	-
			1993	-
			1994	-
			1996	325,435.50
			1997	616,521.12
			1998	466,094.63
			2000	75,293.97
			2001	20,279.96
			2002	382,607.36
			2003	212,904.36
			2004	626,876.02
			2005	-
			2006	-
			2007	75,720.10
			2008	(49,903.05)
		PEE 398 Miscellaneous Equipment Total		2,751,829.97
	Electric - General Plant Total			54,729,418.71
Electric Total				4,334,621,072.01
Grand Total				4,719,151,254.42

- Q. SDR-DEP-2 Please explain and provide all the workpapers and supporting calculations showing how the book reserve as of the end of the historic test year was brought forward to determine the book reserve as of the end of the future test year.
- A. SDR-DEP-2 Refer to V-A-3 for a roll forward of the book reserve as of the end of the historic test year to the end of the future test year and applicable explanations.

- Q. SDR-DEP-3 Provide:
- a. A detailed explanation describing how the rate of depreciation was calculated.
 - b. The most recent depreciation study performed.
 - c. Provide the service life calculations for each account.
 - d. Provide the depreciation study filed in the last base rate proceeding. Also provide the service life calculations for each account.
 - e. A detailed Schedule depicting the accounts with service life changes from the last service life study to the present service life study.
- A. SDR-DEP-3
- a. Refer to Exhibit JA-3, which represents the 2008 Electric, Gas, and Common Plant Service Life Study.
 - b. Refer to Exhibit JA-3, which represents the 2008 Electric, Gas, and Common Plant Service Life Study.
 - c. Refer to Attachment SDR-DEP-3A for service life calculations by account.
 - d. Refer to Attachment SDR-DEP-3B, which represents the 2004 Electric, Gas, and Common Plant Service Life Study.
 - e. Refer to Exhibit JA-3, which represents the 2008 Electric, Gas, and Common Plant Service Life Study.

**ATTACHMENT
SDR-DEP-3A**

Generation Arrangement Report

Account: PEE 361

Dispersion: 50.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$2,618,530.87	50.00	49.53	0.9905	1.0000	\$2,593,779.34	\$52,370.62
2007	1.50	\$13,929,770.49	50.00	48.59	0.9717	1.0000	\$13,535,849.96	\$278,595.41
2006	2.50	\$2,041,612.18	50.00	47.65	0.9529	1.0000	\$1,945,516.85	\$40,832.24
2005	3.50	\$282,109.21	50.00	46.71	0.9342	1.0000	\$263,557.32	\$5,642.18
2004	4.50	\$471,091.41	50.00	45.78	0.9156	1.0000	\$431,346.92	\$9,421.83
2003	5.50	\$699,835.30	50.00	44.86	0.8971	1.0000	\$627,650.79	\$13,992.71
2002	6.50	\$1,474,791.02	50.00	43.93	0.8787	1.0000	\$1,295,880.13	\$29,495.82
2000	8.50	\$130,331.23	50.00	42.11	0.8421	1.0000	\$109,757.20	\$2,606.62
1999	9.50	\$41,583.14	50.00	41.20	0.8240	1.0000	\$34,265.56	\$831.66
1998	10.50	\$630,199.88	50.00	40.30	0.8060	1.0000	\$507,955.46	\$12,604.00
1997	11.50	\$108,888.30	50.00	39.41	0.7881	1.0000	\$85,661.13	\$2,173.77
1996	12.50	\$1,415,249.27	50.00	38.52	0.7704	1.0000	\$1,090,260.46	\$28,304.99
1995	13.50	\$351,798.06	50.00	37.64	0.7527	1.0000	\$264,809.84	\$7,035.96
1994	14.50	\$413,327.54	50.00	36.76	0.7352	1.0000	\$303,889.81	\$8,266.55
1993	15.50	\$672,062.31	50.00	35.89	0.7179	1.0000	\$482,446.78	\$13,441.25
1992	16.50	\$943,996.07	50.00	35.03	0.7006	1.0000	\$661,392.82	\$18,879.92
1991	17.50	\$1,503,648.30	50.00	34.18	0.6836	1.0000	\$1,027,825.47	\$30,072.97
1990	18.50	\$856,561.14	50.00	33.33	0.6666	1.0000	\$571,003.59	\$17,131.22
1989	19.50	\$2,221,407.12	50.00	32.49	0.6498	1.0000	\$1,443,567.81	\$44,428.14
1988	20.50	\$3,488,473.87	50.00	31.66	0.6332	1.0000	\$2,209,002.73	\$69,769.48
1987	21.50	\$597,199.87	50.00	30.84	0.6168	1.0000	\$368,343.16	\$11,944.00
1986	22.50	\$76,437.72	50.00	30.02	0.6005	1.0000	\$45,900.83	\$1,528.75
1985	23.50	\$511,435.49	50.00	29.22	0.5844	1.0000	\$298,876.79	\$10,228.71
1984	24.50	\$96,191.98	50.00	28.42	0.5685	1.0000	\$54,680.58	\$1,923.84
1983	25.50	\$19,276.95	50.00	27.63	0.5527	1.0000	\$10,654.31	\$385.54
1982	26.50	\$45,147.49	50.00	26.86	0.5371	1.0000	\$24,250.10	\$902.95
1981	27.50	\$514,366.18	50.00	26.09	0.5217	1.0000	\$268,367.75	\$10,287.32
1980	28.50	\$112,073.21	50.00	25.33	0.5066	1.0000	\$56,771.67	\$2,241.46
1979	29.50	\$1,268,748.90	50.00	24.58	0.4916	1.0000	\$623,671.94	\$25,374.98
1978	30.50	\$72,816.98	50.00	23.84	0.4768	1.0000	\$34,717.33	\$1,456.34
1977	31.50	\$25,031.14	50.00	23.11	0.4622	1.0000	\$11,569.22	\$500.62
1976	32.50	\$32,238.27	50.00	22.39	0.4478	1.0000	\$14,437.11	\$844.77
1975	33.50	\$1,634,300.52	50.00	21.68	0.4337	1.0000	\$708,754.47	\$32,686.01
1974	34.50	\$518,772.41	50.00	20.99	0.4197	1.0000	\$217,753.74	\$10,375.45

Generation Arrangement Report

Account: PEE 361
 Dispersion: 50.00 - R2.5

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

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	35.50	\$542,371.66	50.00	20.30	0.4061	1.0000	\$220,234.88	\$10,847.43
1972	36.50	\$1,373,916.15	50.00	19.63	0.3926	1.0000	\$539,406.54	\$27,478.32
1971	37.50	\$2,480,579.64	50.00	18.97	0.3794	1.0000	\$941,132.30	\$49,611.59
1970	38.50	\$1,238,783.77	50.00	18.32	0.3665	1.0000	\$453,956.48	\$24,775.68
1969	39.50	\$1,137,727.12	50.00	17.69	0.3538	1.0000	\$402,494.11	\$22,754.54
1968	40.50	\$333,581.66	50.00	17.07	0.3414	1.0000	\$113,872.32	\$6,671.63
1967	41.50	\$632,768.09	50.00	16.46	0.3292	1.0000	\$208,334.82	\$12,655.36
1966	42.50	\$1,354,204.91	50.00	15.87	0.3174	1.0000	\$429,850.56	\$27,084.10
1965	43.50	\$298,166.82	50.00	15.29	0.3059	1.0000	\$91,208.60	\$5,963.34
1964	44.50	\$425,813.43	50.00	14.73	0.2947	1.0000	\$125,483.48	\$8,516.27
1963	45.50	\$1,119,283.93	50.00	14.19	0.2838	1.0000	\$317,658.42	\$22,385.68
1962	46.50	\$407,249.77	50.00	13.66	0.2733	1.0000	\$111,282.46	\$8,145.00
1961	47.50	\$730,800.26	50.00	13.15	0.2630	1.0000	\$192,228.14	\$14,616.01
1960	48.50	\$537,920.82	50.00	12.66	0.2532	1.0000	\$136,184.33	\$10,758.42
1959	49.50	\$249,072.89	50.00	12.18	0.2436	1.0000	\$60,684.49	\$4,981.46
1958	50.50	\$562,145.52	50.00	11.72	0.2345	1.0000	\$131,803.72	\$11,242.91
1957	51.50	\$583,283.84	50.00	11.28	0.2256	1.0000	\$131,614.39	\$11,665.68
1956	52.50	\$875,390.74	50.00	10.86	0.2172	1.0000	\$190,106.53	\$17,507.81
1955	53.50	\$512,660.40	50.00	10.45	0.2090	1.0000	\$107,164.92	\$10,253.21
1954	54.50	\$452,872.96	50.00	10.06	0.2012	1.0000	\$91,139.19	\$9,057.46
1953	55.50	\$288,451.21	50.00	9.69	0.1938	1.0000	\$55,897.78	\$5,769.02
1952	56.50	\$116,618.87	50.00	9.33	0.1866	1.0000	\$21,766.31	\$2,332.38
1951	57.50	\$163,591.98	50.00	8.99	0.1798	1.0000	\$29,415.30	\$3,271.84
1950	58.50	\$239,826.87	50.00	8.66	0.1733	1.0000	\$41,554.16	\$4,796.54
1949	59.50	\$261,400.95	50.00	8.35	0.1670	1.0000	\$43,652.56	\$5,228.02
1948	60.50	\$161,877.74	50.00	8.05	0.1610	1.0000	\$26,058.30	\$3,237.55
1947	61.50	\$2,656,679.65	50.00	7.76	0.1552	1.0000	\$412,277.78	\$53,133.59
1946	62.50	\$20,288.32	50.00	7.48	0.1496	1.0000	\$3,035.19	\$405.77
1945	63.50	\$6,399.17	50.00	7.21	0.1442	1.0000	\$922.85	\$127.98
1944	64.50	\$133,771.83	50.00	6.95	0.1390	1.0000	\$18,591.06	\$2,675.44
1943	65.50	\$45,240.28	50.00	6.69	0.1339	1.0000	\$6,057.20	\$904.81
1942	66.50	\$324,354.78	50.00	6.45	0.1289	1.0000	\$41,815.73	\$6,487.10
1941	67.50	\$17,300.11	50.00	6.20	0.1241	1.0000	\$2,146.19	\$346.00
1940	68.50	\$9,563.74	50.00	5.96	0.1193	1.0000	\$1,140.73	\$191.27

Generation Arrangement Report

Account: PEE361
 Dispersion: 50.00 - R2.5

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

Broad Group Procedure
 January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1939	69.50	\$4,817.99	50.00	5.73	0.1146	1.0000	\$552.07	\$96.36
1938	70.50	\$9,474.60	50.00	5.50	0.1100	1.0000	\$1,041.84	\$189.49
1937	71.50	\$722.59	50.00	5.27	0.1054	1.0000	\$76.16	\$14.45
1936	72.50	\$474.18	50.00	5.05	0.1009	1.0000	\$47.85	\$9.48
1935	73.50	\$5,697.78	50.00	4.82	0.0965	1.0000	\$549.69	\$113.96
1934	74.50	\$1,654.31	50.00	4.60	0.0921	1.0000	\$152.35	\$33.09
1933	75.50	\$3,115.19	50.00	4.39	0.0877	1.0000	\$273.33	\$62.30
1932	76.50	\$74,343.59	50.00	4.17	0.0834	1.0000	\$6,201.05	\$1,486.87
1931	77.50	\$92,675.24	50.00	3.95	0.0791	1.0000	\$7,327.14	\$1,853.50
1930	78.50	\$118,745.44	50.00	3.73	0.0747	1.0000	\$8,864.86	\$2,374.91
1929	79.50	\$177,876.28	50.00	3.51	0.0701	1.0000	\$12,475.66	\$3,557.53
1928	80.50	\$39,204.74	50.00	3.27	0.0655	1.0000	\$2,566.13	\$784.09
1927	81.50	\$101,478.60	50.00	3.03	0.0606	1.0000	\$6,144.94	\$2,029.57
1926	82.50	\$87,904.48	50.00	2.77	0.0554	1.0000	\$4,871.12	\$1,758.09
1925	83.50	\$193,536.93	50.00	2.50	0.0501	1.0000	\$9,690.04	\$3,870.74
1924	84.50	\$2,559.02	50.00	2.23	0.0446	1.0000	\$114.20	\$51.18
1923	85.50	\$167,635.85	50.00	1.96	0.0392	1.0000	\$6,577.61	\$3,352.72
1922	86.50	\$146,969.88	50.00	1.70	0.0340	1.0000	\$4,991.07	\$2,939.40
1920	88.50	\$145.31	50.00	1.20	0.0239	1.0000	\$3.47	\$2.91
1919	89.50	\$449.18	50.00	0.96	0.0193	1.0000	\$8.66	\$8.98
1918	90.50	\$1,395.95	50.00	0.77	0.0154	1.0000	\$21.46	\$27.92
1917	91.50	\$454,090.08	50.00	0.64	0.0128	1.0000	\$5,816.84	\$9,081.80
1916	92.50	\$233.39	50.00	0.25	0.0050	1.0000	\$1.17	\$4.67
1915	93.50	\$1,215.94	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	94.50	\$37,636.49	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	95.50	\$110.36	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1899	109.50	\$2,259.17	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$61,839,286.26	50.00	30.75	0.6145	1.0000	\$38,002,509.51	\$1,235,961.29

Depreciation Reserve Summary

Account: PECO Elect 361 Composite
Scenario: PECO Elect 361 Composite 2009
Dispersion: 50 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$61,839,286.26	\$28,440,312.72	0.4599	\$33,398,973.54	0.5401
Computed	\$61,839,286.26	\$23,836,776.75	0.3855	\$38,002,509.51	0.6145
Difference		\$4,603,535.97	0.0744	(\$4,603,535.97)	-0.0744

Remaining Life Depreciation Accrual

Account: PECO Elect 361 Composite
 Scenario: PECO Elect 361 Composite 2009
 Dispersion: 50.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$61,839,286.26	30.75	\$1,088,239.80	1.756553%	3.252315%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$1,708,599.85)	0.50	(\$17,086.00)	1.000000%	
Total:	\$61,839,286.26 *		\$1,069,153.80	1.728923%	3.201158%
Average:	\$60,984,986.34		\$1,069,153.80	1.753143%	3.285188%
Grand Total:	\$61,839,286.26 *		\$1,069,153.80	1.728923%	3.201158%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$48,367,750.58	45.00	44.53	0.9895	1.0000	\$47,859,903.33	\$1,074,838.90
2007	1.50	\$34,883,000.57	45.00	43.59	0.9688	1.0000	\$33,786,775.62	\$775,177.79
2006	2.50	\$34,912,307.05	45.00	42.65	0.9477	1.0000	\$33,087,369.08	\$775,829.05
2005	3.50	\$6,680,789.67	45.00	41.71	0.9270	1.0000	\$6,192,981.87	\$148,461.99
2004	4.50	\$11,853,587.62	45.00	40.79	0.9084	1.0000	\$10,743,568.87	\$263,412.61
2003	5.50	\$6,857,401.52	45.00	39.86	0.8858	1.0000	\$6,074,621.27	\$152,386.70
2002	6.50	\$7,377,274.39	45.00	38.95	0.8655	1.0000	\$6,384,668.74	\$163,939.43
2001	7.50	\$35,300,956.77	45.00	38.03	0.8452	1.0000	\$29,835,080.12	\$784,465.71
2000	8.50	\$10,677,283.94	45.00	37.13	0.8250	1.0000	\$8,809,029.62	\$237,272.53
1999	9.50	\$13,630,728.80	45.00	36.23	0.8050	1.0000	\$10,973,115.45	\$302,905.08
1998	10.50	\$37,958,785.28	45.00	35.33	0.7852	1.0000	\$29,804,090.05	\$843,528.56
1997	11.50	\$7,489,557.77	45.00	34.45	0.7654	1.0000	\$5,732,845.20	\$166,434.62
1996	12.50	\$18,595,735.23	45.00	33.57	0.7459	1.0000	\$13,870,620.28	\$413,238.56
1995	13.50	\$15,114,317.83	45.00	32.69	0.7265	1.0000	\$10,980,924.96	\$335,873.73
1994	14.50	\$6,981,170.34	45.00	31.83	0.7073	1.0000	\$4,937,910.35	\$155,137.12
1993	15.50	\$29,519,879.26	45.00	30.97	0.6883	1.0000	\$20,318,200.22	\$655,997.32
1992	16.50	\$33,856,229.56	45.00	30.12	0.6694	1.0000	\$22,664,152.81	\$752,360.86
1991	17.50	\$24,478,525.02	45.00	29.28	0.6508	1.0000	\$15,929,854.89	\$543,967.22
1990	18.50	\$38,601,462.32	45.00	28.45	0.6323	1.0000	\$24,408,289.98	\$857,810.27
1989	19.50	\$29,560,374.43	45.00	27.63	0.6141	1.0000	\$18,152,002.69	\$666,897.21
1988	20.50	\$26,904,290.79	45.00	26.82	0.5960	1.0000	\$16,034,489.20	\$597,873.13
1987	21.50	\$15,381,010.77	45.00	26.02	0.5782	1.0000	\$8,892,736.43	\$341,800.24
1986	22.50	\$8,291,993.19	45.00	25.22	0.5606	1.0000	\$4,648,100.18	\$184,266.52
1985	23.50	\$6,608,293.31	45.00	24.44	0.5432	1.0000	\$3,589,430.33	\$146,850.96
1984	24.50	\$7,897,892.28	45.00	23.67	0.5260	1.0000	\$4,154,357.07	\$175,508.72
1983	25.50	\$3,969,275.54	45.00	22.91	0.5091	1.0000	\$2,020,607.32	\$88,206.12
1982	26.50	\$1,644,395.37	45.00	22.16	0.4924	1.0000	\$809,682.01	\$36,542.12
1981	27.50	\$4,809,503.73	45.00	21.42	0.4760	1.0000	\$2,289,158.68	\$106,877.86
1980	28.50	\$2,397,438.79	45.00	20.69	0.4598	1.0000	\$1,102,330.25	\$53,276.42
1979	29.50	\$3,979,382.90	45.00	19.97	0.4439	1.0000	\$1,766,254.60	\$88,430.73
1978	30.50	\$1,215,429.53	45.00	19.27	0.4282	1.0000	\$520,475.91	\$27,009.55
1977	31.50	\$2,882,577.05	45.00	18.58	0.4129	1.0000	\$1,190,150.00	\$64,057.27
1976	32.50	\$562,497.53	45.00	17.90	0.3978	1.0000	\$223,771.02	\$12,499.95
1975	33.50	\$9,393,681.05	45.00	17.24	0.3831	1.0000	\$3,598,320.65	\$208,748.47

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$15,414,047.28	45.00	16.59	0.3686	1.0000	\$5,681,260.27	\$342,534.38
1973	35.50	\$7,768,422.56	45.00	15.95	0.3545	1.0000	\$2,753,638.24	\$172,631.61
1972	36.50	\$16,230,200.58	45.00	15.33	0.3407	1.0000	\$5,529,485.40	\$380,671.12
1971	37.50	\$16,502,574.69	45.00	14.73	0.3273	1.0000	\$5,400,766.03	\$366,723.88
1970	38.50	\$12,408,859.42	45.00	14.14	0.3142	1.0000	\$3,898,342.40	\$275,752.43
1969	39.50	\$15,113,439.99	45.00	13.57	0.3015	1.0000	\$4,556,549.97	\$335,854.22
1968	40.50	\$7,763,745.00	45.00	13.01	0.2892	1.0000	\$2,245,359.01	\$172,527.67
1967	41.50	\$6,992,066.07	45.00	12.48	0.2773	1.0000	\$1,939,114.79	\$155,379.25
1966	42.50	\$4,089,422.28	45.00	11.96	0.2659	1.0000	\$1,087,211.81	\$90,876.05
1965	43.50	\$3,606,756.32	45.00	11.47	0.2548	1.0000	\$918,670.04	\$80,127.92
1964	44.50	\$4,470,318.59	45.00	10.99	0.2442	1.0000	\$1,091,492.95	\$99,340.41
1963	45.50	\$5,807,942.92	45.00	10.53	0.2340	1.0000	\$1,358,927.72	\$129,065.40
1962	46.50	\$3,734,890.15	45.00	10.09	0.2242	1.0000	\$837,446.21	\$82,997.56
1961	47.50	\$5,905,429.73	45.00	9.67	0.2149	1.0000	\$1,268,954.70	\$131,231.77
1960	48.50	\$5,613,053.76	45.00	9.27	0.2060	1.0000	\$1,156,170.82	\$124,734.53
1959	49.50	\$3,908,535.94	45.00	8.89	0.1975	1.0000	\$771,879.19	\$86,856.35
1958	50.50	\$5,892,869.96	45.00	8.52	0.1894	1.0000	\$1,116,084.85	\$130,952.67
1957	51.50	\$4,149,600.91	45.00	8.18	0.1817	1.0000	\$753,929.21	\$92,213.35
1956	52.50	\$5,336,904.15	45.00	7.85	0.1744	1.0000	\$930,590.79	\$118,597.87
1955	53.50	\$3,083,812.26	45.00	7.53	0.1674	1.0000	\$516,102.58	\$68,529.16
1954	54.50	\$3,808,832.69	45.00	7.23	0.1607	1.0000	\$611,919.37	\$84,640.73
1953	55.50	\$4,299,164.02	45.00	6.94	0.1542	1.0000	\$663,099.31	\$95,536.98
1952	56.50	\$1,408,029.92	45.00	6.67	0.1482	1.0000	\$208,617.95	\$31,289.55
1951	57.50	\$1,889,221.40	45.00	6.40	0.1422	1.0000	\$268,676.47	\$41,982.70
1950	58.50	\$1,716,403.42	45.00	6.14	0.1364	1.0000	\$234,189.40	\$38,142.30
1949	59.50	\$1,995,783.45	45.00	5.89	0.1308	1.0000	\$261,138.01	\$44,350.74
1948	60.50	\$1,122,135.99	45.00	5.64	0.1254	1.0000	\$140,694.83	\$24,936.36
1947	61.50	\$4,236,170.23	45.00	5.41	0.1202	1.0000	\$509,009.45	\$94,137.12
1946	62.50	\$237,057.88	45.00	5.17	0.1149	1.0000	\$27,236.45	\$5,267.95
1945	63.50	\$897,217.84	45.00	4.94	0.1097	1.0000	\$98,439.75	\$19,938.17
1944	64.50	\$368,040.32	45.00	4.71	0.1046	1.0000	\$38,507.28	\$8,178.67
1943	65.50	\$280,462.21	45.00	4.49	0.0998	1.0000	\$27,998.84	\$6,232.49
1942	66.50	\$1,238,206.60	45.00	4.27	0.0949	1.0000	\$117,470.77	\$27,515.70
1941	67.50	\$199,762.17	45.00	4.05	0.0900	1.0000	\$17,972.32	\$4,439.16

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$88,441.34	45.00	3.83	0.0851	1.0000	\$7,526.36	\$1,965.36
1939	69.50	\$104,031.93	45.00	3.61	0.0802	1.0000	\$8,347.22	\$2,311.82
1938	70.50	\$49,316.15	45.00	3.40	0.0756	1.0000	\$3,726.24	\$1,095.91
1937	71.50	\$38,563.31	45.00	3.17	0.0705	1.0000	\$2,718.14	\$856.96
1936	72.50	\$807.23	45.00	2.93	0.0652	1.0000	\$52.64	\$17.94
1934	74.50	\$49.31	45.00	2.44	0.0542	1.0000	\$2.67	\$1.10
1933	75.50	\$6,685.95	45.00	2.17	0.0482	1.0000	\$321.95	\$148.58
1932	76.50	\$1,773,907.11	45.00	1.89	0.0421	1.0000	\$74,646.77	\$39,420.16
1931	77.50	\$295,367.75	45.00	1.62	0.0361	1.0000	\$10,656.64	\$6,563.73
1930	78.50	\$405,518.14	45.00	1.36	0.0302	1.0000	\$12,245.28	\$9,011.51
1929	79.50	\$1,049,572.00	45.00	1.13	0.0252	1.0000	\$26,415.00	\$23,323.82
1928	80.50	\$423,549.95	45.00	0.90	0.0201	1.0000	\$8,512.63	\$9,412.22
1927	81.50	\$41,216.28	45.00	0.72	0.0159	1.0000	\$656.03	\$915.92
1926	82.50	\$141,275.46	45.00	0.60	0.0133	1.0000	\$1,883.32	\$3,139.45
1925	83.50	\$275,745.15	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	84.50	\$699,330.97	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	85.50	\$759,235.98	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	86.50	\$10,777.31	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	87.50	\$3,944.53	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	88.50	\$62,249.88	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1919	89.50	\$448.58	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	91.50	\$1,963.71	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	92.50	\$22,212.58	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$732,377,331.08	45.00	28.25	0.6262	1.0000	\$458,580,527.15	\$16,234,253.83

Depreciation Reserve Summary

Account: PECO Electric 3620 PA

Scenario: PECO Elect 362.0 Account 2009

Dispersion: 45 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$732,377,331.08	\$301,620,167.64	0.4118	\$430,757,163.44	0.5882
Computed	\$732,377,331.08	\$273,796,803.93	0.3738	\$458,580,527.15	0.6262
Difference		\$27,823,363.71	0.0380	(\$27,823,363.71)	-0.0380

Remaining Life Depreciation Accrual

Account: PECO Electric 3620 PA

Scenario: PECO Elect 362.0 Account 2009

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$732,377,331.08	28.25	\$15,249,276.24	2.082161%	3.540110%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$13,942,422.33)	0.50	(\$154,915.80)	1.111111%	
Total:	\$732,377,331.08 *		\$15,094,360.44	2.061009%	3.504146%
Average:	\$725,406,119.92		\$15,094,360.44	2.080815%	3.561789%
Grand Total:	\$732,377,331.08 *		\$15,094,360.44	2.061009%	3.504146%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$24,988,839.00	53.00	52.55	0.9915	1.0000	\$24,775,363.15	\$471,487.53
2007	1.50	\$16,710,742.11	53.00	51.64	0.9744	1.0000	\$16,283,413.51	\$315,297.02
2006	2.50	\$24,949,022.00	53.00	50.75	0.9575	1.0000	\$23,888,700.79	\$470,736.26
2005	3.50	\$22,747,154.05	53.00	49.86	0.9407	1.0000	\$21,397,375.00	\$429,191.59
2004	4.50	\$11,081,987.78	53.00	48.97	0.9239	1.0000	\$10,238,947.20	\$209,094.11
2003	5.50	\$29,743,359.19	53.00	48.09	0.9073	1.0000	\$26,985,534.11	\$581,195.46
2002	6.50	\$28,589,211.35	53.00	47.21	0.8907	1.0000	\$25,465,416.80	\$539,419.08
2001	7.50	\$39,694,138.32	53.00	46.34	0.8743	1.0000	\$34,704,269.71	\$748,946.01
2000	8.50	\$8,227,255.72	53.00	45.47	0.8580	1.0000	\$7,058,588.61	\$155,231.24
1999	9.50	\$21,322,671.78	53.00	44.61	0.8417	1.0000	\$17,947,649.65	\$402,314.56
1998	10.50	\$13,166,357.66	53.00	43.76	0.8256	1.0000	\$10,870,031.31	\$248,421.84
1997	11.50	\$13,462,047.70	53.00	42.91	0.8096	1.0000	\$10,898,568.02	\$254,000.90
1996	12.50	\$18,243,805.61	53.00	42.06	0.7937	1.0000	\$14,479,725.13	\$344,222.75
1995	13.50	\$10,529,938.17	53.00	41.23	0.7779	1.0000	\$8,191,467.60	\$198,678.08
1994	14.50	\$10,596,660.96	53.00	40.40	0.7623	1.0000	\$8,077,466.19	\$199,937.00
1993	15.50	\$14,050,860.53	53.00	39.58	0.7467	1.0000	\$10,492,156.10	\$265,110.58
1992	16.50	\$12,931,638.68	53.00	38.76	0.7313	1.0000	\$9,457,088.80	\$243,993.18
1991	17.50	\$9,489,459.24	53.00	37.95	0.7160	1.0000	\$6,794,859.36	\$179,046.40
1990	18.50	\$12,045,001.73	53.00	37.15	0.7009	1.0000	\$8,441,842.46	\$227,264.18
1989	19.50	\$13,807,947.27	53.00	36.35	0.6858	1.0000	\$9,469,941.64	\$260,527.31
1988	20.50	\$11,053,251.52	53.00	35.56	0.6709	1.0000	\$7,415,949.18	\$208,551.92
1987	21.50	\$12,475,338.56	53.00	34.78	0.6562	1.0000	\$8,185,885.86	\$235,383.75
1986	22.50	\$9,917,469.71	53.00	34.00	0.6416	1.0000	\$6,362,793.35	\$187,122.07
1985	23.50	\$7,826,974.91	53.00	33.24	0.6271	1.0000	\$4,908,240.62	\$147,678.77
1984	24.50	\$6,729,316.82	53.00	32.48	0.6128	1.0000	\$4,123,447.85	\$126,968.24
1983	25.50	\$4,874,279.70	53.00	31.72	0.5986	1.0000	\$2,917,599.52	\$91,967.54
1982	26.50	\$4,963,370.09	53.00	30.98	0.5845	1.0000	\$2,901,223.91	\$93,648.49
1981	27.50	\$4,158,094.50	53.00	30.24	0.5706	1.0000	\$2,372,748.99	\$78,454.61
1980	28.50	\$3,637,214.54	53.00	29.52	0.5569	1.0000	\$2,025,530.19	\$68,626.69
1979	29.50	\$3,410,011.94	53.00	28.80	0.5433	1.0000	\$1,852,698.62	\$64,339.85
1978	30.50	\$3,680,583.64	53.00	28.08	0.5299	1.0000	\$1,950,300.43	\$69,444.97
1977	31.50	\$3,552,806.04	53.00	27.38	0.5167	1.0000	\$1,835,595.46	\$67,034.08
1976	32.50	\$2,888,831.76	53.00	26.69	0.5036	1.0000	\$1,454,741.36	\$54,506.26
1975	33.50	\$3,014,194.31	53.00	26.00	0.4907	1.0000	\$1,478,934.31	\$56,871.59

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$4,538,098.41	53.00	25.33	0.4779	1.0000	\$2,168,791.74	\$85,624.50
1973	35.50	\$3,511,281.39	53.00	24.66	0.4653	1.0000	\$1,633,916.77	\$86,250.59
1972	36.50	\$3,363,804.37	53.00	24.01	0.4529	1.0000	\$1,523,587.77	\$63,468.01
1971	37.50	\$3,406,811.02	53.00	23.36	0.4407	1.0000	\$1,501,435.28	\$64,279.45
1970	38.50	\$4,983,992.20	53.00	22.72	0.4287	1.0000	\$2,136,537.67	\$94,037.59
1969	39.50	\$5,004,726.94	53.00	22.09	0.4168	1.0000	\$2,086,148.88	\$94,428.81
1968	40.50	\$2,786,945.85	53.00	21.48	0.4052	1.0000	\$1,129,333.48	\$52,583.88
1967	41.50	\$2,116,359.07	53.00	20.87	0.3938	1.0000	\$833,340.93	\$39,931.30
1966	42.50	\$1,789,478.36	53.00	20.27	0.3825	1.0000	\$684,483.76	\$33,763.74
1964	44.50	\$2,807,680.71	53.00	19.11	0.3606	1.0000	\$1,012,383.62	\$52,975.11
1963	45.50	\$2,709,519.67	53.00	18.55	0.3499	1.0000	\$948,103.92	\$51,123.01
1962	46.50	\$2,762,379.72	53.00	17.99	0.3395	1.0000	\$937,717.39	\$52,120.37
1961	47.50	\$3,012,714.29	53.00	17.45	0.3292	1.0000	\$991,820.04	\$56,843.67
1960	48.50	\$2,507,960.64	53.00	16.92	0.3192	1.0000	\$800,482.59	\$47,320.01
1959	49.50	\$2,206,504.26	53.00	16.40	0.3094	1.0000	\$682,651.10	\$41,632.16
1958	50.50	\$1,844,827.68	53.00	15.89	0.2998	1.0000	\$553,028.96	\$34,808.07
1957	51.50	\$1,610,179.38	53.00	15.39	0.2904	1.0000	\$467,549.44	\$30,380.74
1956	52.50	\$1,650,984.42	53.00	14.90	0.2812	1.0000	\$464,234.33	\$31,150.65
1955	53.50	\$1,172,643.21	53.00	14.43	0.2722	1.0000	\$319,208.05	\$22,125.34
1954	54.50	\$987,409.65	53.00	13.96	0.2634	1.0000	\$260,132.67	\$18,630.37
1953	55.50	\$372,653.17	53.00	13.51	0.2549	1.0000	\$94,987.98	\$7,031.19
1951	57.50	\$604,224.27	53.00	12.64	0.2384	1.0000	\$144,065.43	\$11,400.46
1950	58.50	\$348,033.43	53.00	12.22	0.2305	1.0000	\$80,221.60	\$6,566.67
1949	59.50	\$368,432.76	53.00	11.81	0.2228	1.0000	\$82,074.73	\$6,951.56
1948	60.50	\$334,349.24	53.00	11.41	0.2152	1.0000	\$71,964.23	\$6,308.48
1947	61.50	\$183,086.73	53.00	11.02	0.2079	1.0000	\$38,062.08	\$3,454.47
1946	62.50	\$185,547.29	53.00	10.64	0.2007	1.0000	\$37,245.69	\$3,500.89
1945	63.50	\$147,798.69	53.00	10.27	0.1938	1.0000	\$28,637.82	\$2,788.65
1944	64.50	\$133,923.21	53.00	9.91	0.1870	1.0000	\$25,038.85	\$2,526.85
1943	65.50	\$104,484.78	53.00	9.56	0.1803	1.0000	\$18,842.15	\$1,971.41
1942	66.50	\$122,472.35	53.00	9.21	0.1738	1.0000	\$21,287.79	\$2,310.80
1941	67.50	(\$2,552.36)	53.00	8.88	0.1675	1.0000	(\$427.45)	(\$48.16)
1939	69.50	\$19,373.11	53.00	8.22	0.1552	1.0000	\$3,006.47	\$365.53
1938	70.50	\$32,275.08	53.00	7.91	0.1492	1.0000	\$4,816.19	\$608.96

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1937	71.50	\$14,923.28	53.00	7.60	0.1434	1.0000	\$2,139.43	\$281.57
1936	72.50	\$39,594.44	53.00	7.29	0.1376	1.0000	\$5,447.86	\$747.06
1935	73.50	\$34,333.19	53.00	6.99	0.1319	1.0000	\$4,529.05	\$647.80
1934	74.50	\$17,419.43	53.00	6.69	0.1263	1.0000	\$2,200.07	\$328.67
1933	75.50	\$14,905.42	53.00	6.39	0.1206	1.0000	\$1,797.89	\$281.23
1932	76.50	\$10,996.56	53.00	6.10	0.1151	1.0000	\$1,265.26	\$207.48
1931	77.50	\$16,861.52	53.00	5.81	0.1095	1.0000	\$1,846.97	\$318.14
1930	78.50	\$17,546.58	53.00	5.51	0.1040	1.0000	\$1,825.54	\$331.07
1929	79.50	\$76,799.10	53.00	5.22	0.0986	1.0000	\$7,569.69	\$1,449.04
1928	80.50	\$18,062.12	53.00	4.93	0.0931	1.0000	\$1,681.76	\$340.79
1924	84.50	(\$20,888.12)	53.00	3.78	0.0713	1.0000	(\$1,489.66)	(\$394.12)
		\$496,528,793.20	53.00	40.30	0.7603	1.0000	\$377,517,420.59	\$9,368,467.80

Depreciation Reserve Summary

Account: PECO Electric 3840 PA
 Scenario: PECO Elect 364.0 Account 2009
 Dispersion: 53 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$496,528,793.20	\$102,984,610.66	0.2074	\$393,544,182.54	0.7926
Computed	\$496,528,793.20	\$119,011,372.61	0.2397	\$377,517,420.59	0.7603
Difference		(\$16,026,761.95)	-0.0323	\$16,026,761.95	0.0323

Remaining Life Depreciation Accrual

Account: PECO Electric 3640 PA
 Scenario: PECO Elect 364.0 Account 2009
 Dispersion: 53.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$496,528,793.20	40.30	\$9,766,187.79	1.966893%	2.481599%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$3,191,951.27)	0.50	(\$30,112.75)	0.943396%	
Total:	\$496,528,793.20 *		\$9,736,075.04	1.960828%	2.473947%
Average:	\$494,932,817.57		\$9,736,075.04	1.967151%	2.484021%
Grand Total:	\$496,528,793.20 *		\$9,736,075.04	1.960828%	2.473947%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$52,844,263.14	52.00	51.53	0.9909	1.0000	\$52,363,911.19	\$1,016,235.83
2007	1.50	\$40,667,703.28	52.00	50.59	0.9728	1.0000	\$39,561,165.10	\$782,071.22
2006	2.50	\$40,259,467.76	52.00	49.65	0.9547	1.0000	\$38,436,901.87	\$774,220.53
2005	3.50	\$62,769,047.59	52.00	48.71	0.9367	1.0000	\$58,798,657.70	\$1,207,097.07
2004	4.50	\$10,815,151.50	52.00	47.78	0.9188	1.0000	\$9,937,416.58	\$207,983.68
2003	5.50	\$19,971,897.86	52.00	46.85	0.9010	1.0000	\$17,994,844.06	\$384,074.96
2002	6.50	\$24,564,120.81	52.00	45.93	0.8833	1.0000	\$21,696,715.48	\$472,386.94
2001	7.50	\$22,701,090.95	52.00	45.01	0.8656	1.0000	\$19,651,090.91	\$436,559.44
2000	8.50	\$2,998,902.45	52.00	44.10	0.8481	1.0000	\$2,543,339.92	\$57,671.20
1999	9.50	\$18,508,810.69	52.00	43.19	0.8306	1.0000	\$15,374,016.73	\$355,938.67
1998	10.50	\$34,873,791.48	52.00	42.29	0.8133	1.0000	\$28,362,165.96	\$670,649.84
1997	11.50	\$22,393,840.92	52.00	41.39	0.7960	1.0000	\$17,828,171.23	\$430,650.79
1996	12.50	\$37,526,498.15	52.00	40.50	0.7789	1.0000	\$29,229,052.06	\$721,663.43
1995	13.50	\$27,709,027.84	52.00	39.62	0.7619	1.0000	\$21,110,768.97	\$532,865.92
1994	14.50	\$21,469,275.41	52.00	38.74	0.7450	1.0000	\$15,993,957.25	\$412,870.68
1993	15.50	\$22,381,592.27	52.00	37.87	0.7282	1.0000	\$16,298,002.38	\$430,415.24
1992	16.50	\$20,433,858.81	52.00	37.00	0.7115	1.0000	\$14,539,453.00	\$392,958.82
1991	17.50	\$14,664,369.82	52.00	36.14	0.6950	1.0000	\$10,191,937.42	\$282,006.92
1990	18.50	\$20,590,803.41	52.00	35.29	0.6786	1.0000	\$13,973,520.44	\$395,976.99
1989	19.50	\$24,808,118.40	52.00	34.44	0.6624	1.0000	\$16,432,647.91	\$477,079.20
1988	20.50	\$15,274,777.64	52.00	33.61	0.6463	1.0000	\$9,872,397.78	\$293,745.72
1987	21.50	\$16,200,355.71	52.00	32.78	0.6304	1.0000	\$10,212,309.33	\$311,545.30
1986	22.50	\$10,966,718.87	52.00	31.96	0.6146	1.0000	\$6,739,974.17	\$210,898.44
1985	23.50	\$9,273,395.69	52.00	31.15	0.5989	1.0000	\$5,554,248.48	\$178,334.53
1984	24.50	\$8,363,976.87	52.00	30.34	0.5835	1.0000	\$4,880,084.03	\$160,845.71
1983	25.50	\$5,982,878.42	52.00	29.54	0.5681	1.0000	\$3,399,150.54	\$115,055.35
1982	26.50	\$6,161,702.94	52.00	28.76	0.5530	1.0000	\$3,407,384.22	\$118,494.29
1981	27.50	\$6,436,472.22	52.00	27.98	0.5380	1.0000	\$3,462,930.41	\$123,778.31
1980	28.50	\$6,919,518.56	52.00	27.21	0.5232	1.0000	\$3,620,311.43	\$133,067.66
1979	29.50	\$5,931,269.86	52.00	26.45	0.5086	1.0000	\$3,016,499.02	\$114,062.88
1978	30.50	\$5,095,073.79	52.00	25.69	0.4941	1.0000	\$2,517,590.49	\$97,982.19
1977	31.50	\$4,412,788.49	52.00	24.95	0.4799	1.0000	\$2,117,500.97	\$84,861.32
1976	32.50	\$4,975,541.73	52.00	24.22	0.4658	1.0000	\$2,317,512.01	\$95,683.49
1975	33.50	\$4,588,226.78	52.00	23.50	0.4520	1.0000	\$2,073,651.27	\$88,235.13

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$7,353,861.12	52.00	22.79	0.4383	1.0000	\$3,223,051.21	\$141,420.41
1973	35.50	\$7,266,013.51	52.00	22.09	0.4248	1.0000	\$3,086,695.37	\$139,731.03
1972	36.50	\$5,597,422.84	52.00	21.40	0.4116	1.0000	\$2,303,673.78	\$107,642.75
1971	37.50	\$6,348,333.88	52.00	20.72	0.3985	1.0000	\$2,529,949.00	\$122,083.34
1970	38.50	\$9,550,486.52	52.00	20.06	0.3857	1.0000	\$3,683,734.46	\$183,663.20
1969	39.50	\$9,841,605.11	52.00	19.40	0.3731	1.0000	\$3,672,228.01	\$189,261.64
1968	40.50	\$4,630,266.73	52.00	18.76	0.3608	1.0000	\$1,670,574.10	\$89,043.59
1967	41.50	\$4,246,643.55	52.00	18.13	0.3487	1.0000	\$1,480,829.11	\$81,666.22
1966	42.50	\$3,966,902.39	52.00	17.52	0.3369	1.0000	\$1,336,364.66	\$76,286.58
1965	43.50	\$3,176,213.01	52.00	16.92	0.3253	1.0000	\$1,033,254.79	\$61,081.02
1964	44.50	\$7,500,451.17	52.00	16.33	0.3140	1.0000	\$2,355,277.02	\$144,239.45
1963	45.50	\$6,034,694.57	52.00	15.76	0.3030	1.0000	\$1,828,576.76	\$116,051.82
1962	46.50	\$4,664,713.41	52.00	15.20	0.2924	1.0000	\$1,363,753.99	\$89,706.03
1961	47.50	\$4,697,082.00	52.00	14.66	0.2819	1.0000	\$1,324,335.31	\$90,328.50
1960	48.50	\$3,537,004.91	52.00	14.14	0.2719	1.0000	\$961,536.43	\$68,019.33
1959	49.50	\$2,712,930.82	52.00	13.63	0.2621	1.0000	\$710,958.04	\$52,171.75
1958	50.50	\$1,701,137.61	52.00	13.13	0.2526	1.0000	\$429,699.32	\$32,714.18
1957	51.50	\$1,489,435.07	52.00	12.66	0.2434	1.0000	\$362,594.83	\$28,642.98
1956	52.50	\$1,110,874.40	52.00	12.20	0.2346	1.0000	\$260,630.95	\$21,362.97
1955	53.50	\$362,134.68	52.00	11.76	0.2261	1.0000	\$81,885.65	\$6,964.13
1954	54.50	\$130,857.55	52.00	11.33	0.2179	1.0000	\$28,519.14	\$2,516.49
1953	55.50	\$310,461.68	52.00	10.92	0.2101	1.0000	\$65,222.63	\$5,970.42
1952	56.50	\$155,742.35	52.00	10.53	0.2025	1.0000	\$31,544.77	\$2,995.05
1951	57.50	\$835,994.68	52.00	10.16	0.1953	1.0000	\$163,280.50	\$16,076.82
1950	58.50	\$484,062.80	52.00	9.80	0.1884	1.0000	\$91,188.98	\$9,308.90
1949	59.50	\$360,936.72	52.00	9.45	0.1817	1.0000	\$65,588.44	\$6,941.09
1948	60.50	\$131,816.37	52.00	9.12	0.1753	1.0000	\$23,111.92	\$2,534.93
1947	61.50	\$67,438.25	52.00	8.80	0.1692	1.0000	\$11,411.43	\$1,296.89
1946	62.50	\$85,753.33	52.00	8.49	0.1633	1.0000	\$14,006.02	\$1,649.10
1945	63.50	\$52,920.44	52.00	8.20	0.1577	1.0000	\$8,343.88	\$1,017.70
1944	64.50	\$59,901.18	52.00	7.92	0.1522	1.0000	\$9,117.66	\$1,151.95
1943	65.50	\$34,287.97	52.00	7.64	0.1469	1.0000	\$5,035.38	\$659.00
1942	66.50	\$58,888.59	52.00	7.38	0.1418	1.0000	\$8,352.80	\$1,132.47
1941	67.50	\$6,462.68	52.00	7.12	0.1369	1.0000	\$884.58	\$124.28

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$16,315.15	52.00	6.87	0.1321	1.0000	\$2,154.46	\$313.75
1939	69.50	\$50,108.63	52.00	6.62	0.1273	1.0000	\$6,380.27	\$963.63
1938	70.50	\$7,172.05	52.00	6.38	0.1227	1.0000	\$880.10	\$137.92
1937	71.50	\$3,862.26	52.00	6.15	0.1182	1.0000	\$456.44	\$74.27
1936	72.50	\$2,772.36	52.00	5.90	0.1135	1.0000	\$314.75	\$53.31
1935	73.50	\$2,542.60	52.00	5.67	0.1091	1.0000	\$277.37	\$48.90
1934	74.50	\$8,464.26	52.00	5.44	0.1047	1.0000	\$886.27	\$162.77
1933	75.50	\$8,217.62	52.00	5.22	0.1004	1.0000	\$824.94	\$158.03
1932	76.50	\$3,550.22	52.00	5.00	0.0961	1.0000	\$341.25	\$68.27
1931	77.50	\$6,893.31	52.00	4.78	0.0919	1.0000	\$633.54	\$132.56
		\$752,207,930.46	52.00	38.56	0.7415	1.0000	\$557,745,640.60	\$14,465,537.12

Depreciation Reserve Summary

Account: PECO Electric 3650 PA

Scenario: PECO Elect 365.0 Account 2009

Dispersion: 52 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$752,207,930.46	\$189,236,422.82	0.2516	\$562,971,507.64	0.7484
Computed	\$752,207,930.46	\$194,462,289.86	0.2585	\$557,745,640.60	0.7415
Difference		(\$5,225,867.04)	-0.0069	\$5,225,867.04	0.0069

Remaining Life Depreciation Accrual

Account: PECO Electric 3650 PA
 Scenario: PECO Elect 365.0 Account 2009
 Dispersion: 52.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$752,207,930.46	38.56	\$14,601,073.62	1.941095%	2.593572%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$4,475,798.85)	0.50	(\$43,036.53)	0.961539%	
Total:	\$752,207,930.46 *		\$14,558,037.09	1.935374%	2.585928%
Average:	\$749,970,031.04		\$14,558,037.09	1.941149%	2.596248%
Grand Total:	\$752,207,930.46 *		\$14,558,037.09	1.935374%	2.585928%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$9,321,031.31	65.00	64.50	0.9923	1.0000	\$9,249,402.49	\$143,400.48
2007	1.50	\$11,819,922.54	65.00	63.50	0.9769	1.0000	\$11,547,424.78	\$181,844.96
2006	2.50	\$5,032,855.06	65.00	62.50	0.9616	1.0000	\$4,839,466.06	\$77,428.54
2005	3.50	\$5,710,972.24	65.00	61.50	0.9462	1.0000	\$5,403,811.98	\$87,861.11
2004	4.50	\$4,264,874.86	65.00	60.51	0.9309	1.0000	\$3,969,973.81	\$65,613.46
2003	5.50	\$9,070,010.44	65.00	59.51	0.9155	1.0000	\$8,303,660.45	\$139,538.62
2002	6.50	\$7,196,006.32	65.00	58.51	0.9002	1.0000	\$6,477,553.76	\$110,707.77
2001	7.50	\$14,914,834.07	65.00	57.51	0.8848	1.0000	\$13,196,897.78	\$229,458.99
2000	8.50	\$920,658.00	65.00	56.52	0.8695	1.0000	\$800,511.96	\$14,163.97
1999	9.50	\$2,533,703.57	65.00	55.52	0.8542	1.0000	\$2,164,234.35	\$38,980.05
1998	10.50	\$3,094,921.09	65.00	54.53	0.8389	1.0000	\$2,596,245.93	\$47,614.17
1997	11.50	\$5,522,908.11	65.00	53.53	0.8236	1.0000	\$4,548,563.34	\$84,967.82
1996	12.50	\$5,185,855.54	65.00	52.54	0.8083	1.0000	\$4,191,786.82	\$79,782.39
1995	13.50	\$5,303,354.27	65.00	51.55	0.7931	1.0000	\$4,205,891.51	\$81,590.07
1994	14.50	\$3,397,839.50	65.00	50.56	0.7778	1.0000	\$2,642,934.34	\$52,274.45
1993	15.50	\$7,758,695.61	65.00	49.57	0.7626	1.0000	\$5,916,946.01	\$119,364.55
1992	16.50	\$3,740,335.82	65.00	48.58	0.7474	1.0000	\$2,795,688.17	\$57,543.63
1991	17.50	\$4,245,196.96	65.00	47.60	0.7323	1.0000	\$3,108,722.32	\$65,310.72
1990	18.50	\$17,893,175.34	65.00	46.62	0.7172	1.0000	\$12,832,661.46	\$275,279.62
1989	19.50	\$5,773,405.24	65.00	45.64	0.7021	1.0000	\$4,053,567.32	\$88,821.62
1988	20.50	\$5,192,323.12	65.00	44.66	0.6871	1.0000	\$3,567,474.12	\$79,881.89
1987	21.50	\$6,237,640.65	65.00	43.69	0.6721	1.0000	\$4,192,279.08	\$95,963.70
1986	22.50	\$2,950,815.09	65.00	42.72	0.6572	1.0000	\$1,939,140.50	\$45,397.16
1985	23.50	\$2,745,702.74	65.00	41.75	0.6423	1.0000	\$1,763,553.66	\$42,241.58
1984	24.50	\$3,137,518.23	65.00	40.79	0.6275	1.0000	\$1,968,724.08	\$48,269.51
1983	25.50	\$2,842,139.28	65.00	39.83	0.6127	1.0000	\$1,618,963.17	\$40,648.30
1982	26.50	\$2,326,697.13	65.00	38.87	0.5981	1.0000	\$1,391,540.41	\$35,795.34
1981	27.50	\$2,613,306.12	65.00	37.93	0.5835	1.0000	\$1,524,868.41	\$40,204.71
1980	28.50	\$1,968,459.04	65.00	36.98	0.5690	1.0000	\$1,120,046.09	\$30,283.99
1979	29.50	\$1,995,277.99	65.00	36.05	0.5546	1.0000	\$1,106,590.75	\$30,696.58
1978	30.50	\$1,029,324.61	65.00	35.12	0.5403	1.0000	\$556,139.53	\$15,835.76
1977	31.50	\$1,367,154.71	65.00	34.20	0.5261	1.0000	\$719,271.20	\$21,033.15
1976	32.50	\$4,554,323.81	65.00	33.28	0.5120	1.0000	\$2,331,896.64	\$70,066.52
1975	33.50	\$2,415,195.64	65.00	32.37	0.4980	1.0000	\$1,202,847.29	\$37,156.86

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$4,510,617.37	65.00	31.47	0.4842	1.0000	\$2,184,156.39	\$69,394.11
1973	35.50	\$3,812,056.52	65.00	30.58	0.4705	1.0000	\$1,793,579.20	\$58,647.02
1972	36.50	\$4,946,336.08	65.00	29.70	0.4570	1.0000	\$2,260,293.47	\$76,097.48
1971	37.50	\$6,608,622.58	65.00	28.83	0.4435	1.0000	\$2,931,081.74	\$101,671.12
1970	38.50	\$9,495,803.42	65.00	27.97	0.4303	1.0000	\$4,085,881.65	\$146,089.28
1969	39.50	\$7,278,705.94	65.00	27.11	0.4172	1.0000	\$3,036,320.13	\$111,980.09
1968	40.50	\$6,765,549.62	65.00	26.27	0.4042	1.0000	\$2,734,792.80	\$104,085.38
1967	41.50	\$5,251,712.85	65.00	25.44	0.3914	1.0000	\$2,055,642.72	\$80,795.58
1966	42.50	\$3,619,574.88	65.00	24.62	0.3788	1.0000	\$1,371,192.96	\$55,685.77
1965	43.50	\$3,851,190.51	65.00	23.81	0.3664	1.0000	\$1,410,969.94	\$59,249.08
1964	44.50	\$4,696,612.25	65.00	23.02	0.3541	1.0000	\$1,663,179.66	\$72,255.57
1963	45.50	\$2,604,690.93	65.00	22.23	0.3420	1.0000	\$890,868.33	\$40,072.17
1962	46.50	\$2,030,286.57	65.00	21.45	0.3301	1.0000	\$670,145.28	\$31,235.18
1961	47.50	\$2,474,115.52	65.00	20.70	0.3184	1.0000	\$787,728.78	\$38,063.32
1960	48.50	\$1,627,553.00	65.00	19.94	0.3068	1.0000	\$499,338.58	\$25,039.28
1959	49.50	\$1,634,679.98	65.00	19.21	0.2955	1.0000	\$482,995.19	\$25,148.92
1958	50.50	\$944,519.06	65.00	18.48	0.2842	1.0000	\$268,467.63	\$14,531.06
1957	51.50	\$1,724,263.16	65.00	17.76	0.2733	1.0000	\$471,155.08	\$26,527.13
1956	52.50	\$2,860,037.36	65.00	17.05	0.2624	1.0000	\$750,374.22	\$44,000.57
1955	53.50	\$1,125,052.36	65.00	16.36	0.2517	1.0000	\$283,175.16	\$17,308.50
1954	54.50	\$1,365,636.44	65.00	15.67	0.2411	1.0000	\$329,311.13	\$21,009.79
1953	55.50	\$1,001,390.95	65.00	15.00	0.2308	1.0000	\$231,117.60	\$15,406.01
1952	56.50	\$815,448.46	65.00	14.34	0.2206	1.0000	\$179,881.07	\$12,545.36
1951	57.50	\$2,321,870.34	65.00	13.69	0.2107	1.0000	\$489,124.06	\$35,721.08
1950	58.50	\$1,886,672.98	65.00	13.06	0.2009	1.0000	\$375,096.36	\$28,718.05
1949	59.50	\$1,639,332.88	65.00	12.45	0.1915	1.0000	\$313,904.93	\$25,220.51
1948	60.50	\$1,656,209.51	65.00	11.86	0.1825	1.0000	\$302,246.53	\$25,480.15
1947	61.50	\$1,993,332.51	65.00	11.29	0.1737	1.0000	\$346,324.31	\$30,666.65
1946	62.50	\$165,013.26	65.00	10.76	0.1655	1.0000	\$27,307.03	\$2,538.67
1945	63.50	\$133,661.64	65.00	10.24	0.1575	1.0000	\$21,053.54	\$2,056.33
1944	64.50	\$119,001.62	65.00	9.75	0.1500	1.0000	\$17,852.70	\$1,830.79
1943	65.50	\$54,009.01	65.00	9.28	0.1428	1.0000	\$7,714.48	\$830.91
1942	66.50	\$1,897,305.91	65.00	8.84	0.1361	1.0000	\$230,960.22	\$26,112.40
1941	67.50	\$424,182.36	65.00	8.43	0.1296	1.0000	\$54,984.23	\$6,525.88

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$53,109.43	65.00	8.03	0.1235	1.0000	\$6,559.88	\$817.07
1939	69.50	\$55,183.61	65.00	7.65	0.1177	1.0000	\$6,495.53	\$848.98
1938	70.50	\$62,671.52	65.00	7.29	0.1122	1.0000	\$7,029.31	\$964.18
1937	71.50	\$59,696.17	65.00	6.95	0.1069	1.0000	\$6,380.52	\$918.40
1936	72.50	\$103,308.49	65.00	6.62	0.1019	1.0000	\$10,525.07	\$1,589.36
1935	73.50	\$140,504.60	65.00	6.30	0.0969	1.0000	\$13,621.84	\$2,161.61
1934	74.50	\$797,748.35	65.00	6.00	0.0923	1.0000	\$73,651.25	\$12,273.05
1933	75.50	\$751,607.49	65.00	5.70	0.0877	1.0000	\$65,903.54	\$11,563.19
1932	76.50	\$675,506.07	65.00	5.42	0.0833	1.0000	\$56,295.71	\$10,392.40
1931	77.50	\$971,339.60	65.00	5.13	0.0789	1.0000	\$76,642.41	\$14,943.69
1930	78.50	\$734,620.01	65.00	4.86	0.0747	1.0000	\$54,910.26	\$11,301.85
1929	79.50	\$352,664.27	65.00	4.58	0.0705	1.0000	\$24,846.21	\$5,425.60
1928	80.50	\$1,576,172.49	65.00	4.32	0.0664	1.0000	\$104,683.16	\$24,248.81
1927	81.50	\$1,950,837.09	65.00	4.04	0.0622	1.0000	\$121,399.04	\$30,012.88
1926	82.50	\$1,068,528.96	65.00	3.79	0.0583	1.0000	\$62,271.96	\$16,438.91
1925	83.50	\$1,301,365.61	65.00	3.52	0.0542	1.0000	\$70,506.63	\$20,021.01
1924	84.50	\$980,375.07	65.00	3.27	0.0503	1.0000	\$49,315.25	\$15,082.69
1923	85.50	\$492,965.88	65.00	3.04	0.0467	1.0000	\$23,026.45	\$7,584.09
1922	86.50	\$237,547.45	65.00	2.77	0.0426	1.0000	\$10,129.22	\$3,654.58
1921	87.50	\$212,521.55	65.00	2.55	0.0392	1.0000	\$8,335.16	\$3,269.56
1920	88.50	\$166,427.10	65.00	2.29	0.0353	1.0000	\$5,871.86	\$2,560.42
1919	89.50	\$275,887.00	65.00	2.09	0.0321	1.0000	\$8,850.72	\$4,244.42
1918	90.50	\$67,500.01	65.00	1.84	0.0283	1.0000	\$1,909.83	\$1,038.46
1917	91.50	\$110,693.46	65.00	1.65	0.0254	1.0000	\$2,806.78	\$1,702.98
1916	92.50	\$118,338.90	65.00	1.41	0.0217	1.0000	\$2,570.36	\$1,820.60
1915	93.50	\$22,604.99	65.00	1.24	0.0191	1.0000	\$431.00	\$347.77
1914	94.50	\$121,677.95	65.00	1.01	0.0156	1.0000	\$1,896.87	\$1,871.97
1913	95.50	\$277,100.92	65.00	0.86	0.0133	1.0000	\$3,681.10	\$4,263.09
1912	96.50	\$117,636.52	65.00	0.63	0.0097	1.0000	\$1,145.52	\$1,809.79
1911	97.50	\$402,284.39	65.00	0.32	0.0050	1.0000	\$2,011.21	\$6,188.99
1910	98.50	\$71,726.28	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1909	99.50	\$48,208.66	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$281,369,840.77	65.00	39.82	0.6123	1.0000	\$172,291,180.32	\$4,326,921.63

Depreciation Reserve Summary

Account: PECO Electric 3660 PA

Scenario: PECO Elect 366.0 Account 2009

Dispersion: 65 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$281,369,840.77	\$123,260,855.58	0.4381	\$158,108,985.19	0.5619
Computed	\$281,369,840.77	\$109,078,660.45	0.3877	\$172,291,180.32	0.6123
Difference		\$14,182,195.13	0.0504	(\$14,182,195.13)	-0.0504

Remaining Life Depreciation Accrual

Account: PECO Electric 3660 PA
 Scenario: PECO Elect 366.0 Account 2009
 Dispersion: 65.00 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$281,369,840.77	39.82	\$3,970,749.95	1.411221%	2.511401%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$4,370,391.26)	0.50	(\$33,618.39)	0.769231%	
Total:	\$281,369,840.77 *		\$3,937,131.56	1.399273%	2.490138%
Average:	\$279,184,645.14		\$3,937,131.56	1.410225%	2.525036%
Grand Total:	\$281,369,840.77 *		\$3,937,131.56	1.399273%	2.490138%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3670 PA

Disperslon: 52.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$50,894,162.18	52.00	51.59	0.9921	1.0000	\$50,490,576.40	\$978,733.89
2007	1.50	\$56,777,068.58	52.00	50.77	0.9763	1.0000	\$55,430,849.08	\$1,091,866.70
2006	2.50	\$45,090,653.93	52.00	49.95	0.9606	1.0000	\$43,313,265.97	\$867,127.96
2005	3.50	\$54,752,125.83	52.00	49.14	0.9450	1.0000	\$51,738,668.62	\$1,052,925.50
2004	4.50	\$7,296,957.40	52.00	48.33	0.9294	1.0000	\$6,782,016.42	\$140,326.10
2003	5.50	\$25,653,266.29	52.00	47.53	0.9140	1.0000	\$23,446,811.91	\$493,332.04
2002	6.50	\$26,154,595.31	52.00	46.73	0.8986	1.0000	\$23,503,007.02	\$502,972.99
2001	7.50	\$40,907,013.98	52.00	45.93	0.8834	1.0000	\$36,135,817.15	\$786,673.35
2000	8.50	\$8,298,897.16	52.00	45.15	0.8682	1.0000	\$7,204,980.92	\$159,594.18
1999	9.50	\$10,431,008.66	52.00	44.36	0.8531	1.0000	\$8,898,484.19	\$200,596.32
1998	10.50	\$13,007,465.10	52.00	43.58	0.8381	1.0000	\$10,901,148.41	\$250,143.56
1997	11.50	\$16,567,512.62	52.00	42.80	0.8231	1.0000	\$13,637,504.12	\$318,606.01
1996	12.50	\$18,294,555.05	52.00	42.03	0.8083	1.0000	\$14,787,624.51	\$351,818.37
1995	13.50	\$10,317,961.05	52.00	41.27	0.7936	1.0000	\$8,187,921.13	\$198,422.33
1994	14.50	\$11,747,631.95	52.00	40.50	0.7789	1.0000	\$9,150,154.90	\$225,916.00
1993	15.50	\$21,443,672.60	52.00	39.74	0.7643	1.0000	\$16,389,893.27	\$412,378.32
1992	16.50	\$16,891,013.21	52.00	38.99	0.7498	1.0000	\$12,665,604.06	\$324,827.18
1991	17.50	\$17,481,807.96	52.00	38.24	0.7354	1.0000	\$12,856,955.56	\$336,188.61
1990	18.50	\$29,465,364.66	52.00	37.50	0.7212	1.0000	\$21,249,017.20	\$566,641.63
1989	19.50	\$25,637,057.94	52.00	36.76	0.7069	1.0000	\$18,124,105.70	\$493,020.35
1988	20.50	\$23,659,897.99	52.00	36.03	0.6929	1.0000	\$16,393,423.96	\$454,998.04
1987	21.50	\$18,021,324.09	52.00	35.30	0.6789	1.0000	\$12,234,436.40	\$346,563.92
1986	22.50	\$15,646,527.82	52.00	34.58	0.6650	1.0000	\$10,404,984.38	\$300,894.77
1985	23.50	\$14,772,770.56	52.00	33.86	0.6512	1.0000	\$9,620,481.10	\$284,091.74
1984	24.50	\$12,883,799.11	52.00	33.15	0.6376	1.0000	\$8,214,392.44	\$247,765.37
1983	25.50	\$9,891,588.48	52.00	32.45	0.6240	1.0000	\$6,172,735.93	\$190,222.86
1982	26.50	\$8,451,576.62	52.00	31.75	0.6106	1.0000	\$5,160,745.20	\$162,530.32
1981	27.50	\$10,027,781.53	52.00	31.06	0.5973	1.0000	\$5,989,959.39	\$192,841.95
1980	28.50	\$8,751,101.71	52.00	30.38	0.5842	1.0000	\$5,112,250.62	\$168,290.42
1979	29.50	\$9,737,302.17	52.00	29.70	0.5712	1.0000	\$5,561,576.57	\$187,255.81
1978	30.50	\$8,324,463.30	52.00	29.03	0.5583	1.0000	\$4,647,408.06	\$160,085.83
1977	31.50	\$7,849,277.33	52.00	28.37	0.5455	1.0000	\$4,282,132.43	\$150,947.64
1976	32.50	\$7,371,877.92	52.00	27.71	0.5330	1.0000	\$3,928,875.56	\$141,766.88
1975	33.50	\$5,723,085.87	52.00	27.07	0.5205	1.0000	\$2,979,115.07	\$110,059.34

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 52.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$9,382,523.18	52.00	26.43	0.5083	1.0000	\$4,768,777.86	\$180,433.14
1973	35.50	\$8,053,830.65	52.00	25.80	0.4961	1.0000	\$3,995,806.16	\$154,881.36
1972	36.50	\$6,281,158.40	52.00	25.18	0.4842	1.0000	\$3,041,183.84	\$120,791.51
1971	37.50	\$6,493,110.66	52.00	24.56	0.4724	1.0000	\$3,067,193.68	\$124,867.51
1970	38.50	\$6,013,142.87	52.00	23.96	0.4607	1.0000	\$2,770,487.85	\$115,637.36
1969	39.50	\$5,963,925.08	52.00	23.36	0.4493	1.0000	\$2,679,474.02	\$114,690.87
1968	40.50	\$3,970,752.30	52.00	22.78	0.4380	1.0000	\$1,739,149.01	\$76,360.62
1967	41.50	\$4,348,201.68	52.00	22.20	0.4269	1.0000	\$1,856,170.30	\$83,619.26
1966	42.50	\$3,809,697.48	52.00	21.63	0.4159	1.0000	\$1,584,628.12	\$73,263.41
1965	43.50	\$1,579,162.44	52.00	21.07	0.4052	1.0000	\$639,865.14	\$30,368.51
1964	44.50	\$2,590,932.25	52.00	20.52	0.3946	1.0000	\$1,022,464.33	\$49,825.62
1963	45.50	\$1,877,546.89	52.00	19.98	0.3843	1.0000	\$721,447.50	\$36,106.87
1962	46.50	\$1,875,866.00	52.00	19.45	0.3741	1.0000	\$701,746.94	\$36,074.35
1961	47.50	\$2,128,062.36	52.00	18.93	0.3641	1.0000	\$774,815.71	\$40,924.28
1960	48.50	\$936,213.58	52.00	18.42	0.3543	1.0000	\$331,893.40	\$18,004.11
1959	49.50	\$1,298,797.29	52.00	17.92	0.3447	1.0000	\$447,870.07	\$24,976.87
1958	50.50	\$693,150.40	52.00	17.43	0.3353	1.0000	\$232,385.82	\$13,329.82
1957	51.50	\$1,849,502.84	52.00	16.95	0.3260	1.0000	\$603,009.93	\$35,567.36
1956	52.50	\$1,307,054.12	52.00	16.48	0.3170	1.0000	\$414,348.11	\$25,135.66
1955	53.50	\$633,594.48	52.00	16.03	0.3082	1.0000	\$195,257.47	\$12,184.51
1954	54.50	\$113,652.76	52.00	15.58	0.2995	1.0000	\$34,043.07	\$2,185.63
1953	55.50	\$844,709.46	52.00	15.14	0.2911	1.0000	\$245,879.59	\$16,244.41
1952	56.50	\$594,629.75	52.00	14.71	0.2828	1.0000	\$168,179.55	\$11,435.19
1951	57.50	\$1,841,112.37	52.00	14.29	0.2748	1.0000	\$505,861.21	\$35,406.01
1950	58.50	\$1,526,285.84	52.00	13.88	0.2669	1.0000	\$407,322.63	\$29,351.65
1949	59.50	\$2,082,760.73	52.00	13.48	0.2592	1.0000	\$539,807.27	\$40,053.09
1948	60.50	\$831,924.41	52.00	13.09	0.2517	1.0000	\$209,356.79	\$15,998.55
1947	61.50	\$117,626.52	52.00	12.70	0.2443	1.0000	\$28,736.39	\$2,262.05
1946	62.50	\$85,570.42	52.00	12.33	0.2371	1.0000	\$20,290.01	\$1,645.58
1945	63.50	\$96,012.13	52.00	11.96	0.2301	1.0000	\$22,091.63	\$1,846.39
1944	64.50	\$58,647.43	52.00	11.61	0.2232	1.0000	\$13,092.03	\$1,127.84
1941	67.50	\$261,192.13	52.00	10.58	0.2035	1.0000	\$53,152.83	\$5,022.93
1940	68.50	\$13,054.36	52.00	10.25	0.1972	1.0000	\$2,574.21	\$251.05
1939	69.50	\$67,699.12	52.00	9.93	0.1910	1.0000	\$12,930.87	\$1,301.91

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 52.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1938	70.50	\$69,363.80	52.00	9.62	0.1849	1.0000	\$12,827.79	\$1,333.92
1937	71.50	\$82,562.84	52.00	9.31	0.1790	1.0000	\$14,774.96	\$1,587.75
1936	72.50	\$10,211.16	52.00	9.00	0.1730	1.0000	\$1,766.61	\$196.37
1935	73.50	\$27,584.87	52.00	8.69	0.1672	1.0000	\$4,612.27	\$530.48
1934	74.50	\$133,185.52	52.00	8.40	0.1615	1.0000	\$21,506.91	\$2,561.26
1933	75.50	\$172,037.59	52.00	8.10	0.1558	1.0000	\$26,811.75	\$3,308.42
1932	76.50	\$206,052.19	52.00	7.81	0.1503	1.0000	\$30,967.16	\$3,962.54
1931	77.50	\$300,657.57	52.00	7.53	0.1448	1.0000	\$43,539.26	\$5,781.88
1930	78.50	\$407,994.51	52.00	7.25	0.1394	1.0000	\$56,884.14	\$7,846.05
1929	79.50	\$276,463.02	52.00	6.97	0.1341	1.0000	\$37,075.90	\$5,316.60
1928	80.50	\$304,390.16	52.00	6.70	0.1289	1.0000	\$39,232.65	\$5,853.66
1927	81.50	\$336,523.10	52.00	6.44	0.1238	1.0000	\$41,651.18	\$6,471.60
1926	82.50	\$312,715.10	52.00	6.18	0.1188	1.0000	\$37,136.85	\$6,013.75
1925	83.50	\$325,515.50	52.00	5.92	0.1139	1.0000	\$37,062.46	\$6,259.91
1924	84.50	\$6,698.59	52.00	5.67	0.1091	1.0000	\$730.73	\$128.82
		\$750,815,223.86	52.00	40.16	0.7723	1.0000	\$579,854,397.41	\$14,438,754.31

Depreciation Reserve Summary

Account: PECO Electric 3670 PA

Scenario: PECO Elect 367.0 Account 2009

Dispersion: 52 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$750,815,223.86	\$124,488,224.12	0.1658	\$626,326,999.74	0.8342
Computed	\$750,815,223.86	\$170,960,826.45	0.2277	\$579,854,397.41	0.7723
Difference		(\$46,472,602.33)	-0.0619	\$46,472,602.33	0.0819

Remaining Life Depreciation Accrual

Account: PECO Electric 3670 PA
 Scenario: PECO Elect 367.0 Account 2009
 Dispersion: 52.00 - R1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$750,815,223.86	40.16	\$15,595,952.60	2.077203%	2.490066%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$6,004,439.56)	0.50	(\$57,735.00)	0.961539%	
Total:	\$750,815,223.86 *		\$15,538,217.60	2.069513%	2.480847%
Average:	\$747,813,004.08		\$15,538,217.60	2.077821%	2.492796%
Grand Total:	\$750,815,223.86 *		\$15,538,217.60	2.069513%	2.480847%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$20,877,964.85	45.00	44.55	0.9899	1.0000	\$20,667,995.34	\$463,954.77
2007	1.50	\$18,686,677.05	45.00	43.65	0.9699	1.0000	\$18,124,430.01	\$415,259.49
2006	2.50	\$14,814,348.17	45.00	42.75	0.9500	1.0000	\$14,073,609.59	\$329,207.74
2005	3.50	\$17,386,646.33	45.00	41.86	0.9302	1.0000	\$16,173,551.44	\$386,369.92
2004	4.50	\$11,110,445.18	45.00	40.98	0.9106	1.0000	\$10,117,116.10	\$246,898.78
2003	5.50	\$4,213,557.02	45.00	40.10	0.8911	1.0000	\$3,754,707.41	\$93,634.80
2002	6.50	\$11,818,546.82	45.00	39.23	0.8717	1.0000	\$10,302,768.29	\$262,634.37
2001	7.50	\$25,810,018.17	45.00	38.36	0.8525	1.0000	\$22,003,664.16	\$573,555.96
1999	9.50	\$10,225,474.41	45.00	36.66	0.8146	1.0000	\$8,329,264.88	\$227,232.76
1998	10.50	\$11,682,370.93	45.00	35.81	0.7958	1.0000	\$9,296,990.29	\$259,608.24
1997	11.50	\$12,994,662.22	45.00	34.97	0.7772	1.0000	\$10,099,496.53	\$288,770.27
1996	12.50	\$7,820,133.44	45.00	34.15	0.7588	1.0000	\$5,933,851.74	\$173,780.74
1995	13.50	\$14,338,256.46	45.00	33.32	0.7406	1.0000	\$10,618,136.83	\$318,627.92
1994	14.50	\$12,666,710.05	45.00	32.51	0.7225	1.0000	\$9,151,314.23	\$281,482.45
1993	15.50	\$9,952,724.72	45.00	31.71	0.7046	1.0000	\$7,012,352.96	\$221,171.66
1992	16.50	\$9,900,084.45	45.00	30.91	0.6868	1.0000	\$6,799,647.54	\$220,001.88
1991	17.50	\$9,756,851.29	45.00	30.12	0.6693	1.0000	\$6,530,208.54	\$216,818.92
1990	18.50	\$16,584,178.68	45.00	29.34	0.6520	1.0000	\$10,812,109.31	\$368,537.30
1989	19.50	\$19,753,861.20	45.00	28.57	0.6348	1.0000	\$12,539,782.54	\$438,974.69
1988	20.50	\$14,363,580.35	45.00	27.80	0.6178	1.0000	\$8,874,081.75	\$319,190.67
1987	21.50	\$12,559,141.70	45.00	27.05	0.6011	1.0000	\$7,548,990.46	\$279,092.04
1986	22.50	\$12,133,125.27	45.00	26.30	0.5845	1.0000	\$7,092,180.74	\$269,625.01
1985	23.50	\$11,641,553.41	45.00	25.57	0.5682	1.0000	\$6,614,662.90	\$258,701.19
1984	24.50	\$8,203,136.26	45.00	24.84	0.5521	1.0000	\$4,528,687.05	\$182,291.92
1983	25.50	\$5,103,542.56	45.00	24.13	0.5361	1.0000	\$2,736,197.13	\$113,412.06
1982	26.50	\$5,653,263.86	45.00	23.42	0.5205	1.0000	\$2,942,330.89	\$125,628.09
1981	27.50	\$4,740,302.99	45.00	22.73	0.5050	1.0000	\$2,393,959.80	\$105,340.07
1980	28.50	\$4,161,157.53	45.00	22.04	0.4898	1.0000	\$2,038,175.90	\$92,470.17
1979	29.50	\$4,651,279.05	45.00	21.37	0.4748	1.0000	\$2,208,412.48	\$103,361.76
1978	30.50	\$5,312,805.14	45.00	20.70	0.4601	1.0000	\$2,444,272.26	\$118,062.34
1977	31.50	\$3,390,293.56	45.00	20.05	0.4456	1.0000	\$1,510,698.67	\$75,339.86
1976	32.50	\$1,899,174.06	45.00	19.41	0.4314	1.0000	\$819,245.91	\$42,203.87
1975	33.50	\$2,875,340.28	45.00	18.78	0.4174	1.0000	\$1,200,178.88	\$63,896.45
1974	34.50	\$6,940,184.86	45.00	18.17	0.4037	1.0000	\$2,801,550.48	\$154,226.33

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1973	35.50	\$7,247,535.47	45.00	17.56	0.3902	1.0000	\$2,828,243.13	\$161,056.34
1972	36.50	\$4,699,850.36	45.00	16.97	0.3771	1.0000	\$1,772,218.28	\$104,441.12
1971	37.50	\$4,475,160.97	45.00	16.39	0.3642	1.0000	\$1,629,831.11	\$99,448.02
1970	38.50	\$8,056,407.41	45.00	15.82	0.3516	1.0000	\$2,832,275.54	\$179,031.28
1969	39.50	\$12,153,928.86	45.00	15.27	0.3392	1.0000	\$4,123,165.38	\$270,087.31
1968	40.50	\$8,383,444.54	45.00	14.72	0.3272	1.0000	\$2,743,241.14	\$186,298.77
1967	41.50	\$4,112,515.54	45.00	14.20	0.3155	1.0000	\$1,297,438.32	\$91,389.23
1966	42.50	\$2,150,843.77	45.00	13.68	0.3040	1.0000	\$653,936.68	\$47,796.53
1965	43.50	\$1,270,672.36	45.00	13.18	0.2929	1.0000	\$372,127.21	\$28,237.16
1964	44.50	\$1,189,037.44	45.00	12.69	0.2820	1.0000	\$335,319.80	\$26,423.05
1963	45.50	\$1,543,970.22	45.00	12.22	0.2714	1.0000	\$419,110.66	\$34,310.45
1962	46.50	\$1,073,085.78	45.00	11.75	0.2612	1.0000	\$280,269.68	\$23,848.35
1961	47.50	\$1,153,149.88	45.00	11.30	0.2512	1.0000	\$289,853.66	\$25,625.55
1960	48.50	\$1,480,170.06	45.00	10.87	0.2415	1.0000	\$357,465.88	\$32,892.67
1959	49.50	\$1,165,886.04	45.00	10.44	0.2321	1.0000	\$270,598.63	\$25,908.58
1958	50.50	\$1,057,327.00	45.00	10.03	0.2230	1.0000	\$235,749.11	\$23,496.16
1957	51.50	\$1,192,377.52	45.00	9.64	0.2141	1.0000	\$255,303.93	\$26,497.28
1956	52.50	\$1,594,202.00	45.00	9.25	0.2055	1.0000	\$327,654.75	\$35,426.71
1955	53.50	\$1,374,769.84	45.00	8.87	0.1972	1.0000	\$271,084.86	\$30,550.44
1954	54.50	\$1,119,744.37	45.00	8.51	0.1891	1.0000	\$211,730.99	\$24,883.21
1953	55.50	\$793,258.20	45.00	8.15	0.1812	1.0000	\$143,755.19	\$17,627.96
1952	56.50	\$678,846.51	45.00	7.81	0.1736	1.0000	\$117,855.67	\$15,085.48
1951	57.50	\$491,948.43	45.00	7.48	0.1662	1.0000	\$81,738.88	\$10,932.19
1950	58.50	\$346,539.24	45.00	7.15	0.1589	1.0000	\$55,060.52	\$7,700.87
1949	59.50	\$303,457.75	45.00	6.83	0.1518	1.0000	\$46,058.20	\$6,743.51
1948	60.50	\$232,274.83	45.00	6.52	0.1448	1.0000	\$33,637.67	\$5,161.66
1947	61.50	\$185,029.42	45.00	6.21	0.1381	1.0000	\$25,543.71	\$4,111.76
1946	62.50	\$109,786.48	45.00	5.91	0.1313	1.0000	\$14,417.16	\$2,439.70
1945	63.50	\$16,409.40	45.00	5.61	0.1247	1.0000	\$2,045.68	\$364.65
1944	64.50	\$10,031.08	45.00	5.31	0.1181	1.0000	\$1,184.49	\$222.91
1943	65.50	\$2,146.80	45.00	5.03	0.1117	1.0000	\$239.75	\$47.71
1942	66.50	\$16,857.23	45.00	4.73	0.1052	1.0000	\$1,772.79	\$374.61
1941	67.50	\$55,105.46	45.00	4.44	0.0987	1.0000	\$5,437.58	\$1,224.57
1940	68.50	\$18,117.89	45.00	4.15	0.0922	1.0000	\$1,670.56	\$402.62

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 45.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1939	69.50	\$21,132.57	45.00	3.86	0.0858	1.0000	\$1,812.28	\$469.61
1938	70.50	\$21,503.92	45.00	3.58	0.0795	1.0000	\$1,709.08	\$477.86
1937	71.50	\$33,944.07	45.00	3.29	0.0731	1.0000	\$2,479.77	\$754.31
1936	72.50	\$11,628.02	45.00	3.00	0.0667	1.0000	\$775.12	\$258.40
1935	73.50	\$1,847.83	45.00	2.71	0.0603	1.0000	\$111.45	\$41.06
1934	74.50	\$9,715.01	45.00	2.45	0.0543	1.0000	\$527.86	\$215.89
1933	75.50	\$7,391.32	45.00	2.17	0.0482	1.0000	\$355.96	\$164.25
1932	76.50	\$7,568.02	45.00	1.89	0.0421	1.0000	\$318.37	\$168.18
1931	77.50	\$18,164.07	45.00	1.62	0.0361	1.0000	\$655.35	\$403.65
1930	78.50	\$7,922.91	45.00	1.36	0.0302	1.0000	\$239.20	\$176.06
1929	79.50	\$19,830.16	45.00	1.13	0.0252	1.0000	\$498.78	\$440.67
1928	80.50	\$6,011.43	45.00	0.90	0.0201	1.0000	\$120.88	\$133.59
1927	81.50	\$6,900.79	45.00	0.71	0.0158	1.0000	\$109.29	\$153.35
1926	82.50	\$1,014.51	45.00	0.60	0.0133	1.0000	\$13.52	\$22.54
1925	83.50	\$1,873.47	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	84.50	\$8,163.20	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	85.50	\$4,061.67	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	86.50	\$493.83	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	91.50	\$572.39	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	94.50	\$9.45	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1913	95.50	\$14.12	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$433,964,843.03	45.00	30.09	0.6666	1.0000	\$290,141,186.54	\$9,643,330.11

Depreciation Reserve Summary

Account: PECO Electric 3680 PA
 Scenario: PECO Elect 368.0 Account 2009
 Dispersion: 45 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$433,964,843.03	\$153,229,748.10	0.3531	\$280,735,094.93	0.6469
Computed	\$433,964,843.03	\$143,823,656.49	0.3314	\$290,141,186.54	0.6686
Difference		\$9,406,091.61	0.0217	(\$9,406,091.61)	-0.0217

Remaining Life Depreciation Accrual

Account: PECO Electric 3680 PA
 Scenario: PECO Elect 368.0 Account 2009
 Dispersion: 45.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$433,964,843.03	30.09	\$9,330,702.81	2.150106%	3.323668%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$5,237,331.31)	0.50	(\$58,192.57)	1.111111%	
Total:	\$433,964,843.03 *		\$9,272,510.24	2.136696%	3.302939%
Average:	\$431,346,177.38		\$9,272,510.24	2.149668%	3.334039%
Grand Total:	\$433,964,843.03 *		\$9,272,510.24	2.136696%	3.302939%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3691 PA

Dispersion: 48.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$5,298,350.28	48.00	47.50	0.9896	1.0000	\$5,243,214.02	\$110,382.30
2007	1.50	\$4,112,862.95	48.00	46.50	0.9688	1.0000	\$3,984,462.48	\$85,684.64
2006	2.50	\$5,285,324.02	48.00	45.50	0.9480	1.0000	\$5,010,365.46	\$110,110.92
2005	3.50	\$5,947,848.55	48.00	44.50	0.9272	1.0000	\$5,514,714.45	\$123,913.51
2004	4.50	\$5,604,847.41	48.00	43.51	0.9064	1.0000	\$5,080,193.48	\$116,767.85
2003	5.50	\$4,194,971.15	48.00	42.51	0.8856	1.0000	\$3,715,148.71	\$87,395.23
2002	6.50	\$7,689,514.73	48.00	41.51	0.8649	1.0000	\$6,650,451.58	\$160,198.22
2001	7.50	\$8,462,435.16	48.00	40.52	0.8441	1.0000	\$7,143,400.29	\$176,300.73
2000	8.50	\$2,085,961.22	48.00	39.52	0.8234	1.0000	\$1,717,627.14	\$43,457.53
1999	9.50	\$3,003,111.93	48.00	38.53	0.8027	1.0000	\$2,410,732.03	\$62,564.83
1998	10.50	\$2,691,628.10	48.00	37.54	0.7821	1.0000	\$2,105,142.83	\$56,075.59
1997	11.50	\$3,155,481.04	48.00	36.55	0.7615	1.0000	\$2,402,943.45	\$65,739.19
1996	12.50	\$1,393,273.32	48.00	35.57	0.7410	1.0000	\$1,032,375.27	\$29,026.53
1995	13.50	\$3,097,793.15	48.00	34.58	0.7205	1.0000	\$2,231,912.35	\$64,537.36
1994	14.50	\$1,536,059.33	48.00	33.60	0.7001	1.0000	\$1,075,355.77	\$32,001.24
1993	15.50	\$1,667,795.97	48.00	32.63	0.6797	1.0000	\$1,133,663.15	\$34,745.75
1992	16.50	\$1,498,407.07	48.00	31.66	0.6595	1.0000	\$988,195.34	\$31,216.81
1991	17.50	\$1,487,331.01	48.00	30.69	0.6394	1.0000	\$950,943.69	\$30,986.06
1990	18.50	\$1,907,850.33	48.00	29.73	0.6193	1.0000	\$1,181,576.16	\$39,746.88
1989	19.50	\$2,304,581.35	48.00	28.77	0.5994	1.0000	\$1,381,486.12	\$48,012.11
1988	20.50	\$1,993,273.25	48.00	27.83	0.5797	1.0000	\$1,155,505.41	\$41,526.53
1987	21.50	\$1,896,508.23	48.00	26.89	0.5601	1.0000	\$1,062,291.92	\$39,510.59
1986	22.50	\$1,767,592.89	48.00	25.96	0.5407	1.0000	\$955,809.39	\$36,824.85
1985	23.50	\$1,523,241.65	48.00	25.03	0.5215	1.0000	\$794,434.40	\$31,734.20
1984	24.50	\$1,628,913.05	48.00	24.12	0.5026	1.0000	\$818,619.81	\$33,935.69
1983	25.50	\$1,344,174.35	48.00	23.22	0.4838	1.0000	\$650,311.74	\$28,003.63
1982	26.50	\$1,374,008.46	48.00	22.33	0.4653	1.0000	\$639,310.60	\$28,625.18
1981	27.50	\$1,001,274.47	48.00	21.46	0.4470	1.0000	\$447,605.35	\$20,859.88
1980	28.50	\$1,513,360.08	48.00	20.59	0.4291	1.0000	\$649,317.39	\$31,528.34
1979	29.50	\$1,290,769.87	48.00	19.75	0.4114	1.0000	\$530,975.50	\$26,891.04
1978	30.50	\$1,285,394.01	48.00	18.91	0.3939	1.0000	\$506,348.82	\$26,779.04
1977	31.50	\$1,291,230.59	48.00	18.09	0.3768	1.0000	\$486,586.08	\$26,900.64
1976	32.50	\$1,130,750.02	48.00	17.28	0.3601	1.0000	\$407,160.96	\$23,557.29
1975	33.50	\$1,180,576.80	48.00	16.49	0.3436	1.0000	\$405,699.45	\$24,595.35

Generation Arrangement Report

Account: PECO Electric 3691 PA

Dispersion: 48.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$1,274,859.58	48.00	15.72	0.3275	1.0000	\$417,558.87	\$26,559.57
1973	35.50	\$1,100,008.08	48.00	14.96	0.3118	1.0000	\$342,931.26	\$22,916.84
1972	36.50	\$915,261.11	48.00	14.22	0.2963	1.0000	\$271,191.50	\$19,067.94
1971	37.50	\$842,504.98	48.00	13.50	0.2812	1.0000	\$236,884.43	\$17,552.19
1970	38.50	\$1,079,694.15	48.00	12.78	0.2664	1.0000	\$287,577.55	\$22,493.63
1969	39.50	\$1,171,891.33	48.00	12.09	0.2518	1.0000	\$295,119.77	\$24,414.40
1968	40.50	\$832,335.37	48.00	11.41	0.2376	1.0000	\$197,769.14	\$17,340.32
1967	41.50	\$771,929.31	48.00	10.74	0.2237	1.0000	\$172,679.46	\$16,081.86
1966	42.50	\$824,778.37	48.00	10.08	0.2101	1.0000	\$173,288.29	\$17,182.88
1965	43.50	\$503,613.83	48.00	9.46	0.1971	1.0000	\$99,247.98	\$10,491.95
1964	44.50	\$756,439.83	48.00	8.86	0.1846	1.0000	\$139,655.55	\$15,759.16
1963	45.50	\$672,131.26	48.00	8.30	0.1728	1.0000	\$116,166.08	\$14,002.73
1962	46.50	\$552,212.95	48.00	7.76	0.1617	1.0000	\$89,315.40	\$11,504.44
1961	47.50	\$482,990.73	48.00	7.27	0.1514	1.0000	\$73,106.50	\$10,062.31
1960	48.50	\$399,051.85	48.00	6.80	0.1417	1.0000	\$56,539.71	\$8,313.58
1959	49.50	\$461,350.68	48.00	6.37	0.1327	1.0000	\$61,208.18	\$9,611.47
1958	50.50	\$465,768.86	48.00	5.97	0.1243	1.0000	\$57,883.61	\$9,703.52
1957	51.50	\$420,750.86	48.00	5.59	0.1164	1.0000	\$48,989.92	\$8,765.64
1956	52.50	\$456,143.25	48.00	5.24	0.1091	1.0000	\$49,757.43	\$9,502.98
1955	53.50	\$306,246.15	48.00	4.90	0.1022	1.0000	\$31,284.61	\$6,380.13
1954	54.50	\$4,045.79	48.00	4.59	0.0957	1.0000	\$387.17	\$84.29
1953	55.50	\$20,546.65	48.00	4.29	0.0894	1.0000	\$1,837.77	\$428.06
1952	56.50	\$64,695.57	48.00	4.00	0.0834	1.0000	\$5,397.54	\$1,347.82
		\$107,025,746.31	48.00	33.05	0.6885	1.0000	\$73,689,638.32	\$2,229,703.05

Depreciation Reserve Summary

Account: PECO Electric 3891 PA
Scenario: PECO Elect 389.1 Account 2009
Dispersion: 48 - R4
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$107,025,746.31	\$32,858,779.85	0.3070	\$74,166,966.46	0.6930
Computed	\$107,025,746.31	\$33,338,107.99	0.3115	\$73,689,638.32	0.6885
Difference		(\$477,328.14)	-0.0045	\$477,328.14	0.0045

Remaining Life Depreciation Accrual

Account: PECO Electric 3691 PA
 Scenario: PECO Elect 369.1 Account 2009
 Dispersion: 48.00 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$107,025,746.31	33.05	\$2,244,146.04	2.096828%	3.025803%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$815,119.35)	0.50	(\$8,490.83)	1.041667%	
Total:	\$107,025,746.31 *		\$2,235,655.21	2.088895%	3.014354%
Average:	\$106,618,186.64		\$2,235,655.21	2.096880%	3.031010%
Grand Total:	\$107,025,746.31 *		\$2,235,655.21	2.088895%	3.014354%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3692 PA

Dispersion: 48.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$5,420,620.73	48.00	47.53	0.9902	1.0000	\$5,387,253.82	\$112,929.60
2007	1.50	\$4,986,128.35	48.00	46.59	0.9705	1.0000	\$4,839,197.26	\$103,877.67
2006	2.50	\$6,525,086.10	48.00	45.65	0.9510	1.0000	\$6,205,250.45	\$135,939.29
2005	3.50	\$11,662,932.77	48.00	44.71	0.9315	1.0000	\$10,864,274.41	\$242,977.77
2004	4.50	\$1,422,382.17	48.00	43.78	0.9122	1.0000	\$1,297,434.14	\$29,632.96
2003	5.50	\$8,160,543.37	48.00	42.86	0.8929	1.0000	\$7,286,451.86	\$170,011.32
2002	6.50	\$11,378,579.86	48.00	41.94	0.8737	1.0000	\$9,941,571.51	\$237,053.75
2001	7.50	\$11,361,361.10	48.00	41.02	0.8547	1.0000	\$9,709,988.62	\$236,695.02
2000	8.50	\$1,219,756.50	48.00	40.11	0.8357	1.0000	\$1,019,352.36	\$25,411.59
1999	9.50	\$9,429,614.46	48.00	39.21	0.8169	1.0000	\$7,702,851.33	\$196,450.30
1998	10.50	\$5,693,428.17	48.00	38.31	0.7982	1.0000	\$4,544,349.27	\$118,613.09
1997	11.50	\$9,529,412.14	48.00	37.42	0.7796	1.0000	\$7,429,142.93	\$198,529.42
1996	12.50	\$3,974,028.56	48.00	36.54	0.7612	1.0000	\$3,024,906.79	\$82,792.26
1995	13.50	\$9,689,722.96	48.00	35.66	0.7429	1.0000	\$7,198,221.77	\$201,869.23
1994	14.50	\$5,424,041.87	48.00	34.79	0.7247	1.0000	\$3,930,912.69	\$113,000.87
1993	15.50	\$10,242,816.81	48.00	33.92	0.7067	1.0000	\$7,238,814.99	\$213,392.02
1992	16.50	\$8,476,152.89	48.00	33.07	0.6889	1.0000	\$5,839,047.15	\$176,586.52
1991	17.50	\$7,619,108.79	48.00	32.22	0.6712	1.0000	\$5,113,931.61	\$158,731.43
1990	18.50	\$10,446,637.13	48.00	31.38	0.6537	1.0000	\$6,828,486.81	\$217,638.27
1989	19.50	\$10,753,603.84	48.00	30.54	0.6363	1.0000	\$6,842,665.52	\$224,033.41
1988	20.50	\$11,445,081.88	48.00	29.72	0.6192	1.0000	\$7,086,344.26	\$238,439.21
1987	21.50	\$11,343,797.48	48.00	28.90	0.6022	1.0000	\$6,831,003.23	\$236,329.11
1986	22.50	\$9,811,939.34	48.00	28.10	0.5854	1.0000	\$5,743,750.54	\$204,415.40
1985	23.50	\$8,008,169.56	48.00	27.30	0.5688	1.0000	\$4,554,886.44	\$166,836.87
1984	24.50	\$7,631,612.95	48.00	26.51	0.5524	1.0000	\$4,215,481.80	\$158,991.94
1983	25.50	\$5,805,496.25	48.00	25.74	0.5362	1.0000	\$3,112,709.07	\$120,947.84
1982	26.50	\$3,012,841.90	48.00	24.97	0.5202	1.0000	\$1,567,157.31	\$82,767.54
1981	27.50	\$5,015,284.07	48.00	24.21	0.5044	1.0000	\$2,529,544.72	\$104,485.08
1980	28.50	\$5,069,602.56	48.00	23.46	0.4888	1.0000	\$2,477,944.58	\$105,616.72
1979	29.50	\$4,550,807.84	48.00	22.72	0.4734	1.0000	\$2,154,475.64	\$94,808.50
1978	30.50	\$4,345,952.54	48.00	22.00	0.4583	1.0000	\$1,991,551.74	\$90,540.68
1977	31.50	\$2,579,355.83	48.00	21.28	0.4434	1.0000	\$1,143,584.47	\$53,738.58
1976	32.50	\$2,111,037.49	48.00	20.58	0.4287	1.0000	\$905,003.38	\$43,979.95
1975	33.50	\$1,439,011.35	48.00	19.89	0.4143	1.0000	\$596,167.37	\$29,979.40

Generation Arrangement Report

Account: PECO Electric 3692 PA

Dispersion: 48.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$1,524,130.62	48.00	19.21	0.4001	1.0000	\$609,853.24	\$31,752.72
1973	35.50	\$1,641,148.92	48.00	18.54	0.3862	1.0000	\$633,879.65	\$34,190.60
1972	36.50	\$658,715.78	48.00	17.89	0.3726	1.0000	\$245,452.54	\$13,723.25
1971	37.50	\$471,697.61	48.00	17.25	0.3593	1.0000	\$169,474.93	\$9,827.03
1970	38.50	\$318,382.21	48.00	16.62	0.3462	1.0000	\$110,238.89	\$6,632.96
1969	39.50	\$288,688.17	48.00	16.01	0.3335	1.0000	\$96,281.48	\$6,014.34
1968	40.50	\$294,420.43	48.00	15.41	0.3211	1.0000	\$94,536.35	\$6,133.76
1967	41.50	\$224,435.03	48.00	14.83	0.3090	1.0000	\$69,350.28	\$4,675.73
1966	42.50	\$270,529.54	48.00	14.27	0.2972	1.0000	\$80,401.39	\$5,636.03
1965	43.50	\$259,510.11	48.00	13.72	0.2858	1.0000	\$74,166.56	\$5,406.46
1964	44.50	\$167,696.42	48.00	13.19	0.2748	1.0000	\$46,074.83	\$3,493.68
1963	45.50	\$120,518.40	48.00	12.68	0.2641	1.0000	\$31,825.46	\$2,510.80
1962	46.50	\$183,146.65	48.00	12.18	0.2538	1.0000	\$46,476.14	\$3,815.56
1961	47.50	\$212,580.94	48.00	11.70	0.2438	1.0000	\$51,833.61	\$4,428.77
1960	48.50	\$195,539.27	48.00	11.25	0.2343	1.0000	\$45,809.85	\$4,073.73
1959	49.50	\$112,650.17	48.00	10.80	0.2251	1.0000	\$25,357.77	\$2,346.88
1958	50.50	\$77,943.89	48.00	10.38	0.2163	1.0000	\$16,859.56	\$1,623.83
1957	51.50	\$91,293.79	48.00	9.98	0.2079	1.0000	\$18,978.00	\$1,901.95
1956	52.50	\$106,523.19	48.00	9.59	0.1998	1.0000	\$21,286.28	\$2,219.23
1955	53.50	\$78,529.64	48.00	9.22	0.1921	1.0000	\$15,086.75	\$1,636.03
1954	54.50	\$110,950.41	48.00	8.87	0.1848	1.0000	\$20,501.15	\$2,311.47
1953	55.50	\$127,747.62	48.00	8.53	0.1777	1.0000	\$22,706.50	\$2,661.41
1952	56.50	\$52,522.97	48.00	8.21	0.1710	1.0000	\$8,983.11	\$1,094.23
1949	59.50	\$53,508.61	48.00	7.32	0.1525	1.0000	\$8,159.55	\$1,114.76
1948	60.50	\$38,008.24	48.00	7.04	0.1468	1.0000	\$5,578.46	\$791.84
1947	61.50	\$26,912.16	48.00	6.78	0.1412	1.0000	\$3,801.04	\$560.67
1946	62.50	\$23,464.25	48.00	6.52	0.1359	1.0000	\$3,187.89	\$488.84
1945	63.50	\$7,265.53	48.00	6.27	0.1306	1.0000	\$949.11	\$151.37
1944	64.50	\$5,926.29	48.00	6.02	0.1255	1.0000	\$743.83	\$123.46
1943	65.50	\$1,745.44	48.00	5.78	0.1205	1.0000	\$210.32	\$36.36
1942	66.50	\$7,563.76	48.00	5.56	0.1157	1.0000	\$875.41	\$157.58
1941	67.50	\$16,801.61	48.00	5.32	0.1109	1.0000	\$1,863.30	\$350.03
1940	68.50	\$10,722.98	48.00	5.09	0.1061	1.0000	\$1,138.08	\$223.40
		\$243,367,170.26	48.00	33.47	0.6974	1.0000	\$169,715,629.92	\$5,070,149.38

Depreciation Reserve Summary

Account: PECO Electric 3692 PA
Scenario: PECO Electric 369.2 Account 2009
Dispersion: 48 - R2.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$243,367,170.28	\$59,215,577.98	0.2433	\$184,151,592.30	0.7567
Computed	\$243,367,170.26	\$73,651,540.34	0.3026	\$169,715,629.92	0.6974
Difference		(\$14,435,962.38)	-0.0593	\$14,435,962.38	0.0593

Remaining Life Depreciation Accrual

Account: PECO Electric 3692 PA
 Scenario: PECO Electric 369.2 Account 2009
 Dispersion: 48.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$243,367,170.26	33.47	\$5,501,414.81	2.260541%	2.987438%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$1,473,999.75)	0.50	(\$15,354.16)	1.041666%	
Total:	\$243,367,170.26 *		\$5,486,060.65	2.254232%	2.979100%
Average:	\$242,630,170.39		\$5,486,060.65	2.261079%	2.991071%
Grand Total:	\$243,367,170.26 *		\$5,486,060.65	2.254232%	2.979100%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$2,709,006.61	25.00	24.55	0.9819	1.0000	\$2,660,012.59	\$108,360.26
2007	1.50	\$2,504,117.82	25.00	23.65	0.9480	1.0000	\$2,369,014.14	\$100,164.71
2006	2.50	\$1,457,679.09	25.00	22.76	0.9106	1.0000	\$1,327,360.14	\$58,307.16
2005	3.50	\$2,617,521.24	25.00	21.89	0.8756	1.0000	\$2,291,918.42	\$104,700.85
2004	4.50	\$2,236,667.77	25.00	21.03	0.8411	1.0000	\$1,881,214.23	\$89,466.71
2003	5.50	\$10,840,562.41	25.00	20.18	0.8070	1.0000	\$8,748,831.96	\$433,622.50
2002	6.50	\$11,505,896.78	25.00	19.34	0.7735	1.0000	\$8,900,185.89	\$460,235.87
2001	7.50	\$13,288,568.43	25.00	18.51	0.7406	1.0000	\$9,840,978.82	\$531,542.74
2000	8.50	\$11,754.25	25.00	17.70	0.7081	1.0000	\$8,323.71	\$470.17
1999	9.50	\$6,490,828.98	25.00	16.91	0.6763	1.0000	\$4,389,848.99	\$259,633.16
1998	10.50	\$8,931,904.40	25.00	16.13	0.6451	1.0000	\$5,761,886.04	\$357,276.18
1997	11.50	\$9,099,368.26	25.00	15.36	0.6145	1.0000	\$5,591,541.13	\$363,974.73
1996	12.50	\$15,552,329.70	25.00	14.61	0.5846	1.0000	\$9,091,321.47	\$622,093.19
1995	13.50	\$6,984,040.25	25.00	13.88	0.5553	1.0000	\$3,878,268.87	\$279,361.61
1994	14.50	\$1,537,024.43	25.00	13.17	0.5268	1.0000	\$809,648.40	\$61,480.98
1993	15.50	\$4,796,844.98	25.00	12.47	0.4990	1.0000	\$2,393,391.93	\$191,873.80
1992	16.50	\$4,516,044.62	25.00	11.80	0.4719	1.0000	\$2,131,172.84	\$180,641.78
1991	17.50	\$5,868,558.00	25.00	11.14	0.4457	1.0000	\$2,615,390.65	\$234,742.32
1990	18.50	\$3,986,104.50	25.00	10.51	0.4202	1.0000	\$1,675,134.80	\$159,444.18
1989	19.50	\$5,015,636.46	25.00	9.89	0.3957	1.0000	\$1,984,534.43	\$200,625.46
1988	20.50	\$14,905,786.04	25.00	9.30	0.3720	1.0000	\$5,544,674.84	\$596,231.44
1987	21.50	\$5,438,759.90	25.00	8.73	0.3492	1.0000	\$1,899,221.81	\$217,550.40
1986	22.50	\$3,197,025.39	25.00	8.18	0.3273	1.0000	\$1,046,536.54	\$127,881.02
1985	23.50	\$3,500,924.56	25.00	7.66	0.3064	1.0000	\$1,072,812.99	\$140,036.98
1984	24.50	\$2,617,779.90	25.00	7.16	0.2865	1.0000	\$749,941.78	\$104,711.20
1983	25.50	\$1,875,681.83	25.00	6.69	0.2675	1.0000	\$501,714.32	\$75,027.27
1982	26.50	\$1,757,041.67	25.00	6.24	0.2494	1.0000	\$438,269.45	\$70,281.67
1981	27.50	\$1,524,016.81	25.00	5.81	0.2323	1.0000	\$354,067.80	\$60,960.67
1980	28.50	\$998,089.07	25.00	5.40	0.2161	1.0000	\$215,708.16	\$39,923.56
1979	29.50	\$2,222,594.03	25.00	5.02	0.2008	1.0000	\$446,237.18	\$88,903.76
1978	30.50	\$1,047,458.30	25.00	4.66	0.1862	1.0000	\$195,077.28	\$41,898.33
1977	31.50	\$994,794.75	25.00	4.31	0.1724	1.0000	\$171,537.38	\$39,791.79
1976	32.50	\$745,322.46	25.00	3.98	0.1593	1.0000	\$118,714.15	\$29,812.90
1975	33.50	\$1,092,310.89	25.00	3.67	0.1467	1.0000	\$160,193.37	\$43,692.44

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$1,455,654.43	25.00	3.36	0.1345	1.0000	\$195,736.24	\$58,226.18
1973	35.50	\$1,282,351.01	25.00	3.06	0.1226	1.0000	\$157,198.00	\$51,294.04
1972	36.50	\$1,143,888.81	25.00	2.77	0.1109	1.0000	\$126,859.67	\$45,755.55
1971	37.50	\$1,046,359.46	25.00	2.48	0.0993	1.0000	\$103,945.38	\$41,854.38
1970	38.50	\$1,252,316.10	25.00	2.20	0.0879	1.0000	\$110,024.76	\$50,092.64
1969	39.50	\$1,289,541.38	25.00	1.91	0.0765	1.0000	\$98,597.10	\$51,581.66
1968	40.50	\$796,572.88	25.00	1.63	0.0652	1.0000	\$51,946.67	\$31,862.92
1967	41.50	\$817,656.87	25.00	1.36	0.0542	1.0000	\$44,334.13	\$32,706.27
1966	42.50	\$936,998.76	25.00	1.09	0.0436	1.0000	\$40,895.16	\$37,479.95
1965	43.50	\$1,018,160.42	25.00	0.84	0.0337	1.0000	\$34,343.52	\$40,726.42
1964	44.50	\$1,126,598.59	25.00	0.63	0.0251	1.0000	\$28,252.41	\$45,063.94
1963	45.50	\$963,315.60	25.00	0.50	0.0200	1.0000	\$19,244.87	\$38,532.62
1962	46.50	\$645,601.09	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	47.50	\$587,944.84	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	48.50	\$661,632.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	49.50	\$600,717.74	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	50.50	\$377,820.73	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	51.50	\$484,276.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	52.50	\$442,156.81	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	53.50	\$363,022.55	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	54.50	\$222,866.39	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	55.50	\$181,034.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	56.50	\$133,545.59	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	57.50	\$179,768.58	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	58.50	\$69,264.63	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	59.50	\$63,172.42	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	60.50	\$51,276.21	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	61.50	\$59,210.20	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	62.50	\$11,991.29	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	63.50	\$13,091.97	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	64.50	\$5,695.21	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	65.50	\$5,938.40	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	66.50	\$8,614.15	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1941	67.50	\$26,044.77	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 25.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	68.50	\$7,586.91	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	69.50	\$7,502.70	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1938	70.50	\$7,346.94	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1937	71.50	\$7,552.28	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1936	72.50	\$5,661.56	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1935	73.50	\$1,915.24	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1934	74.50	\$1,233.57	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1933	75.50	\$931.69	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1932	76.50	\$1,433.48	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	77.50	\$3,140.65	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	78.50	\$5,174.85	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	79.50	\$16,742.13	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	80.50	\$22,161.92	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	81.50	\$2,550.11	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	82.50	\$1,963.46	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	84.50	\$152.48	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$180,285,196.20	25.00	13.18	0.5118	1.0000	\$92,276,064.38	\$6,999,898.36

Depreciation Reserve Summary

Account: PECO Electric 3700 PA
Scenario: PECO Elect 370.0 Account 2009
Dispersion: 25 - R2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$180,285,196.20	\$52,182,301.72	0.3449	\$118,102,894.48	0.6551
Computed	\$180,285,196.20	\$88,009,131.82	0.4882	\$92,276,064.38	0.5118
Difference		(\$25,826,830.10)	-0.1433	\$25,826,830.10	0.1433

Remaining Life Depreciation Accrual

Account: PECO Electric 3700 PA
 Scenario: PECO Elect 370.0 Account 2009
 Dispersion: 25.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$180,285,196.20	13.18	\$8,959,076.04	4.969391%	7.585823%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$10,887,475.24)	0.50	(\$217,749.50)	2.000000%	
Total:	\$180,285,196.20 *		\$8,741,326.54	4.848610%	7.401450%
Average:	\$174,841,458.58		\$8,741,326.54	4.999573%	7.759091%
Grand Total:	\$180,285,196.20 *		\$8,741,326.54	4.848610%	7.401450%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3710 PA

Dispersion: 35.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1999	9.50	\$156,401.81	35.00	25.87	0.7393	1.0000	\$115,622.46	\$4,468.62
1998	10.50	\$742,575.59	35.00	24.95	0.7129	1.0000	\$529,415.82	\$21,216.45
1997	11.50	\$51,638.40	35.00	24.04	0.6869	1.0000	\$35,471.68	\$1,475.38
1996	12.50	\$24,135.77	35.00	23.14	0.6612	1.0000	\$15,958.76	\$689.59
1995	13.50	\$36,305.98	35.00	22.25	0.6358	1.0000	\$23,084.28	\$1,037.31
1994	14.50	\$19,065.30	35.00	21.38	0.6108	1.0000	\$11,645.42	\$544.72
		\$1,030,122.85	35.00	24.84	0.7098	1.0000	\$731,198.22	\$29,432.08

Depreciation Reserve Summary

Account: PECO Electric 3710 PA
 Scenario: PECO Elect 371.0 Account 2009
 Dispersion: 35 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,030,122.85	\$908,755.45	0.8822	\$121,367.40	0.1178
Computed	\$1,030,122.85	\$298,924.63	0.2902	\$731,198.22	0.7098
Difference		\$609,830.82	0.5920	(\$609,830.82)	-0.5920

Remaining Life Depreciation Accrual

Account: PECO Electric 3710 PA
 Scenario: PECO Elect 371.0 Account 2009
 Dispersion: 35.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,030,122.85	24.84	\$4,885.26	0.474241%	4.025185%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$3,852.77)	0.50	(\$55.04)	1.428583%	
Total:	\$1,030,122.85 *		\$4,830.22	0.468898%	3.979835%
Average:	\$1,028,196.47		\$4,830.22	0.469776%	4.044023%
Grand Total:	\$1,030,122.85 *		\$4,830.22	0.468898%	3.979835%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3730 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$170,392.01	22.00	21.52	0.9780	1.0000	\$166,640.99	\$7,745.09
2007	1.50	\$104,063.95	22.00	20.56	0.9346	1.0000	\$97,260.97	\$4,730.18
2006	2.50	\$182,802.56	22.00	19.64	0.8925	1.0000	\$163,156.37	\$8,309.21
2005	3.50	\$343,224.13	22.00	18.74	0.8519	1.0000	\$292,403.51	\$15,601.10
2004	4.50	\$615,385.35	22.00	17.89	0.8131	1.0000	\$500,369.45	\$27,972.06
2003	5.50	\$1,610,701.11	22.00	17.07	0.7761	1.0000	\$1,250,021.60	\$73,213.69
2002	6.50	\$411,769.26	22.00	16.30	0.7409	1.0000	\$305,071.33	\$18,716.78
2001	7.50	\$1,863,043.27	22.00	15.57	0.7076	1.0000	\$1,318,277.23	\$84,683.79
2000	8.50	\$71,586.79	22.00	14.88	0.6761	1.0000	\$48,403.17	\$3,253.94
1999	9.50	\$8,521,144.87	22.00	14.23	0.6470	1.0000	\$5,513,073.90	\$387,324.77
1998	10.50	\$11,067,926.27	22.00	13.64	0.6201	1.0000	\$6,863,744.45	\$503,087.56
1997	11.50	\$3,884,289.04	22.00	13.11	0.5958	1.0000	\$2,314,252.03	\$176,558.59
1996	12.50	\$1,790,935.81	22.00	12.62	0.5737	1.0000	\$1,027,409.45	\$81,406.17
1995	13.50	\$1,754,154.35	22.00	12.18	0.5536	1.0000	\$971,045.89	\$79,734.29
1994	14.50	\$401,373.41	22.00	11.77	0.5351	1.0000	\$214,787.86	\$18,244.25
1993	15.50	\$294,804.55	22.00	11.40	0.5182	1.0000	\$152,765.69	\$13,400.21
1992	16.50	\$299,309.18	22.00	11.06	0.5025	1.0000	\$150,405.25	\$13,604.96
1991	17.50	\$350,104.45	22.00	10.73	0.4879	1.0000	\$170,802.33	\$15,913.84
1990	18.50	\$459,103.41	22.00	10.43	0.4740	1.0000	\$217,629.52	\$20,868.34
1989	19.50	\$346,325.75	22.00	10.14	0.4609	1.0000	\$159,605.46	\$15,742.08
1988	20.50	\$452,599.66	22.00	9.86	0.4481	1.0000	\$202,815.50	\$20,572.71
1987	21.50	\$293,989.93	22.00	9.59	0.4357	1.0000	\$128,095.87	\$13,363.18
1986	22.50	\$190,086.67	22.00	9.32	0.4235	1.0000	\$80,502.72	\$8,640.30
1985	23.50	\$634,328.21	22.00	9.05	0.4115	1.0000	\$261,002.72	\$28,833.10
1984	24.50	\$560,821.58	22.00	8.79	0.3995	1.0000	\$224,033.13	\$25,491.89
1983	25.50	\$515,868.40	22.00	8.53	0.3876	1.0000	\$199,937.35	\$23,448.56
1982	26.50	\$338,422.93	22.00	8.27	0.3757	1.0000	\$127,149.95	\$15,382.86
1981	27.50	\$198,633.13	22.00	8.01	0.3639	1.0000	\$72,289.95	\$9,028.78
1980	28.50	\$188,345.30	22.00	7.75	0.3523	1.0000	\$66,350.98	\$8,561.15
1979	29.50	\$288,947.22	22.00	7.50	0.3407	1.0000	\$98,439.21	\$13,133.96
1978	30.50	\$207,545.93	22.00	7.24	0.3293	1.0000	\$68,341.19	\$9,433.91
1977	31.50	\$243,500.33	22.00	7.00	0.3180	1.0000	\$77,430.05	\$11,068.20
1976	32.50	\$172,527.10	22.00	6.75	0.3070	1.0000	\$52,961.34	\$7,842.14
1975	33.50	\$100,262.55	22.00	6.51	0.2961	1.0000	\$29,686.79	\$4,557.39

Generation Arrangement Report

Account: PECO Electric 3730 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$96,609.81	22.00	6.28	0.2855	1.0000	\$27,582.70	\$4,391.35
1973	35.50	\$97,022.16	22.00	6.05	0.2751	1.0000	\$26,689.14	\$4,410.10
1972	36.50	\$130,012.50	22.00	5.83	0.2649	1.0000	\$34,446.05	\$5,909.66
1971	37.50	\$83,289.98	22.00	5.61	0.2550	1.0000	\$21,238.85	\$3,785.91
1970	38.50	\$37,178.13	22.00	5.40	0.2453	1.0000	\$9,121.02	\$1,689.91
1969	39.50	\$18,642.60	22.00	5.19	0.2359	1.0000	\$4,398.59	\$847.39
1968	40.50	\$18,990.70	22.00	4.99	0.2266	1.0000	\$4,304.11	\$863.21
1967	41.50	\$13,465.52	22.00	4.79	0.2177	1.0000	\$2,931.36	\$612.07
1966	42.50	\$18,466.23	22.00	4.59	0.2088	1.0000	\$3,856.33	\$839.37
1965	43.50	\$17,740.82	22.00	4.41	0.2003	1.0000	\$3,553.55	\$806.40
1964	44.50	\$8,392.34	22.00	4.22	0.1919	1.0000	\$1,610.16	\$381.47
1963	45.50	\$17,194.26	22.00	4.04	0.1837	1.0000	\$3,159.39	\$781.56
1962	46.50	\$26,394.60	22.00	3.87	0.1757	1.0000	\$4,637.91	\$1,199.75
1961	47.50	\$16,562.13	22.00	3.70	0.1680	1.0000	\$2,782.36	\$752.82
1960	48.50	\$21,692.82	22.00	3.53	0.1604	1.0000	\$3,478.81	\$986.04
1959	49.50	\$18,154.52	22.00	3.37	0.1530	1.0000	\$2,778.00	\$825.21
		\$39,568,127.58	22.00	13.20	0.6000	1.0000	\$23,742,731.52	\$1,798,551.25

Depreciation Reserve Summary

Account: PECO Electric 3730 PA
 Scenario: PECO Elect 373.0 Account 2009
 Dispersion: 22 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$39,568,127.58	\$20,900,783.49	0.5282	\$18,667,344.09	0.4718
Computed	\$39,568,127.58	\$15,825,398.06	0.4000	\$23,742,731.52	0.6000
Difference		\$5,075,387.43	0.1283	(\$5,075,387.43)	-0.1283

Remaining Life Depreciation Accrual

Account: PECO Electric 3730 PA
 Scenario: PECO Elect 373.0 Account 2009
 Dispersion: 22.00 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$39,568,127.58	13.20	\$1,414,082.29	3.573791%	7.575166%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$1,621,792.04)	0.50	(\$36,858.91)	2.272727%	
Total:	\$39,568,127.58 *		\$1,377,223.38	3.480638%	7.377715%
Average:	\$38,757,231.56		\$1,377,223.38	3.553462%	7.712751%
Grand Total:	\$39,568,127.58 *		\$1,377,223.38	3.480638%	7.377715%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3731 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$140,359.31	22.00	21.52	0.9780	1.0000	\$137,269.43	\$6,379.97
2007	1.50	\$17,933.71	22.00	20.56	0.9346	1.0000	\$16,761.33	\$815.17
2006	2.50	\$6,702.22	22.00	19.64	0.8925	1.0000	\$5,981.92	\$304.65
2005	3.50	\$8,008.06	22.00	18.74	0.8519	1.0000	\$5,118.46	\$273.09
2004	4.50	\$2,730.43	22.00	17.89	0.8131	1.0000	\$2,220.11	\$124.11
2003	5.50	\$47,460.44	22.00	17.07	0.7761	1.0000	\$36,832.76	\$2,157.29
2002	6.50	\$152,785.32	22.00	16.30	0.7409	1.0000	\$113,195.49	\$6,944.79
2001	7.50	\$415,038.39	22.00	15.57	0.7076	1.0000	\$293,678.45	\$18,865.38
2000	8.50	\$42,473.66	22.00	14.88	0.6761	1.0000	\$28,718.43	\$1,930.62
1999	9.50	\$127,534.44	22.00	14.23	0.6470	1.0000	\$82,513.18	\$5,797.02
1998	10.50	\$497,760.61	22.00	13.64	0.6201	1.0000	\$308,684.89	\$22,625.48
1997	11.50	\$56,705.86	22.00	13.11	0.5958	1.0000	\$33,785.24	\$2,577.54
1996	12.50	\$23,209.91	22.00	12.62	0.5737	1.0000	\$13,314.87	\$1,055.00
1995	13.50	\$24,583.05	22.00	12.18	0.5536	1.0000	\$13,608.42	\$1,117.41
1986	22.50	\$319.29	22.00	9.32	0.4235	1.0000	\$135.22	\$14.51
1985	23.50	\$528.31	22.00	9.05	0.4115	1.0000	\$217.38	\$24.01
		\$1,562,133.01	22.00	15.38	0.6991	1.0000	\$1,092,035.58	\$71,006.05

Depreciation Reserve Summary

Account: PECO Electric 3731 PA
Scenario: PECO Elect 373.1 Account 2009
Dispersion: 22 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	<u>Plant Amt</u>	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		<u>Amount</u>	<u>Ratio</u>	<u>Amount</u>	<u>Ratio</u>
Recorded	\$1,562,133.01	\$166,753.36	0.1067	\$1,395,379.65	0.8933
Computed	\$1,562,133.01	\$470,097.43	0.3009	\$1,092,035.58	0.6991
Difference		(\$303,344.07)	-0.1942	\$303,344.07	0.1942

Remaining Life Depreciation Accrual

Account: PECO Electric 3731 PA
Scenario: PECO Elect 373.1 Account 2009
Dispersion: 22.00 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,562,133.01	15.38	\$90,730.00	5.808084%	6.502173%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$38,195.66)	0.50	(\$868.08)	2.272719%	
Total:	\$1,562,133.01 *		\$89,861.92	5.752514%	6.439962%
Average:	\$1,543,035.18		\$89,861.92	5.823712%	6.529326%
Grand Total:	\$1,562,133.01 *		\$89,861.92	5.752514%	6.439962%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3732 PA

Disperslon: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$620,226.65	22.00	21.52	0.9780	1.0000	\$606,572.95	\$28,192.12
2007	1.50	\$164,818.02	22.00	20.56	0.9346	1.0000	\$154,043.36	\$7,491.73
2006	2.50	\$25,802.55	22.00	19.64	0.8925	1.0000	\$22,850.99	\$1,163.75
2005	3.50	\$45.56	22.00	18.74	0.8519	1.0000	\$38.81	\$2.07
2004	4.50	\$139,836.07	22.00	17.89	0.8131	1.0000	\$113,700.62	\$6,356.19
2003	5.50	\$42,588.94	22.00	17.07	0.7761	1.0000	\$33,052.13	\$1,935.86
2002	6.50	\$130,470.25	22.00	16.30	0.7409	1.0000	\$96,662.71	\$5,930.47
2001	7.50	\$471,301.99	22.00	15.57	0.7076	1.0000	\$333,490.20	\$21,422.82
2000	8.50	\$3,829.21	22.00	14.88	0.6761	1.0000	\$2,589.11	\$174.06
1999	9.50	\$177,193.35	22.00	14.23	0.6470	1.0000	\$114,641.88	\$8,054.24
1998	10.50	\$531,603.99	22.00	13.64	0.6201	1.0000	\$329,672.77	\$24,163.82
1997	11.50	\$136,477.22	22.00	13.11	0.5958	1.0000	\$81,312.87	\$6,203.51
1996	12.50	\$191,273.29	22.00	12.62	0.5737	1.0000	\$109,728.10	\$8,694.24
1995	13.50	\$139,070.18	22.00	12.18	0.5536	1.0000	\$76,984.97	\$6,321.37
1994	14.50	\$36,926.54	22.00	11.77	0.5351	1.0000	\$19,760.58	\$1,678.48
1993	15.50	\$74,649.68	22.00	11.40	0.5182	1.0000	\$38,682.95	\$3,393.17
1992	16.50	\$55,362.45	22.00	11.06	0.5025	1.0000	\$27,820.07	\$2,516.48
1991	17.50	\$64,785.83	22.00	10.73	0.4879	1.0000	\$31,606.48	\$2,944.81
1990	18.50	\$66,245.97	22.00	10.43	0.4740	1.0000	\$31,402.68	\$3,011.18
1989	19.50	\$33,997.67	22.00	10.14	0.4609	1.0000	\$15,667.95	\$1,545.35
1988	20.50	\$8,106.15	22.00	9.86	0.4481	1.0000	\$3,632.47	\$368.46
1987	21.50	\$18,371.53	22.00	9.59	0.4357	1.0000	\$8,004.75	\$835.07
1986	22.50	\$20,092.08	22.00	9.32	0.4235	1.0000	\$8,509.10	\$913.28
1985	23.50	\$28,346.42	22.00	9.05	0.4115	1.0000	\$11,663.51	\$1,288.47
1984	24.50	\$18,767.89	22.00	8.79	0.3995	1.0000	\$7,497.27	\$853.09
1983	25.50	\$23,917.53	22.00	8.53	0.3876	1.0000	\$9,269.82	\$1,087.16
1982	26.50	\$20,366.74	22.00	8.27	0.3757	1.0000	\$7,652.05	\$925.76
1981	27.50	\$852.92	22.00	8.01	0.3639	1.0000	\$310.41	\$38.77
1980	28.50	\$847.61	22.00	7.75	0.3523	1.0000	\$298.60	\$38.53
1979	29.50	\$2,109.31	22.00	7.50	0.3407	1.0000	\$718.60	\$95.88
1978	30.50	\$4,279.98	22.00	7.24	0.3293	1.0000	\$1,409.32	\$194.54
1974	34.50	\$4,586.30	22.00	6.28	0.2855	1.0000	\$1,309.42	\$208.47
1971	37.50	\$2,624.66	22.00	5.61	0.2550	1.0000	\$669.29	\$119.30
1919	89.50	\$134.03	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PECO Electric 3732 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1918	90.50	\$9,396.80	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	91.50	\$14,295.59	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	92.50	\$6,972.83	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1915	93.50	\$936.79	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	94.50	\$3,611.58	22.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,294,922.15	22.00	15.53	0.6984	1.0000	\$2,301,226.80	\$148,162.48

Depreciation Reserve Summary

Account: PECO Electric 3732 PA
 Scenario: PECO Elect 373.2 Account 2009
 Dispersion: 22 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,294,922.15	(\$747,186.13)	-0.2268	\$4,042,108.28	1.2268
Computed	\$3,294,922.15	\$993,695.35	0.3016	\$2,301,226.80	0.6984
Difference		(\$1,740,881.48)	-0.5284	\$1,740,881.48	0.5284

Remaining Life Depreciation Accrual

Account: PECO Electric 3732 PA
Scenario: PECO Elect 373.2 Account 2009
Dispersion: 22.00 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$3,294,922.15	15.53	\$260,247.60	7.898445%	6.438412%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$92,799.71)	0.50	(\$2,109.08)	2.272723%	
Total:	\$3,294,922.15 *		\$258,138.52	7.834435%	6.386235%
Average:	\$3,248,522.30		\$258,138.52	7.948337%	6.460394%
Grand Total:	\$3,294,922.15 *		\$258,138.52	7.834435%	6.386235%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3733 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	5.50	(\$6.52)	22.00	17.07	0.7761	1.0000	(\$5.06)	(\$0.30)
2002	6.50	\$7.10	22.00	16.30	0.7409	1.0000	\$5.26	\$0.32
2001	7.50	\$96.72	22.00	15.57	0.7076	1.0000	\$68.44	\$4.40
2000	8.50	\$8,020.39	22.00	14.88	0.6761	1.0000	\$5,422.96	\$364.56
1999	9.50	\$795,348.18	22.00	14.23	0.6470	1.0000	\$514,590.30	\$36,152.19
1998	10.50	\$1,030,878.48	22.00	13.64	0.6201	1.0000	\$639,296.49	\$46,858.11
1997	11.50	\$354,735.94	22.00	13.11	0.5958	1.0000	\$211,351.00	\$16,124.36
1996	12.50	\$145,037.08	22.00	12.62	0.5737	1.0000	\$83,203.69	\$6,592.59
1995	13.50	\$153,962.44	22.00	12.18	0.5536	1.0000	\$85,228.87	\$6,998.29
1994	14.50	\$65,942.84	22.00	11.77	0.5351	1.0000	\$35,288.14	\$2,997.40
1993	15.50	\$165,557.05	22.00	11.40	0.5182	1.0000	\$85,790.52	\$7,525.32
1992	16.50	\$123,795.25	22.00	11.06	0.5025	1.0000	\$62,208.10	\$5,627.06
1991	17.50	\$137,323.13	22.00	10.73	0.4879	1.0000	\$66,994.61	\$6,241.96
1990	18.50	\$218,921.68	22.00	10.43	0.4740	1.0000	\$103,775.79	\$9,950.99
1989	19.50	\$178,106.10	22.00	10.14	0.4609	1.0000	\$82,080.83	\$8,095.73
1988	20.50	\$247,965.27	22.00	9.86	0.4481	1.0000	\$111,116.30	\$11,271.15
1987	21.50	\$162,745.82	22.00	9.59	0.4357	1.0000	\$70,910.82	\$7,397.54
1986	22.50	\$139,650.24	22.00	9.32	0.4235	1.0000	\$59,142.63	\$6,347.74
1985	23.50	\$177,432.44	22.00	9.05	0.4115	1.0000	\$73,006.92	\$8,065.11
1984	24.50	\$90,923.20	22.00	8.79	0.3995	1.0000	\$36,321.37	\$4,132.87
1983	25.50	\$93,250.15	22.00	8.53	0.3876	1.0000	\$36,141.37	\$4,238.64
1982	26.50	\$103,329.24	22.00	8.27	0.3757	1.0000	\$38,822.16	\$4,696.78
1981	27.50	\$85,402.36	22.00	8.01	0.3639	1.0000	\$31,081.08	\$3,881.93
1980	28.50	\$68,989.98	22.00	7.75	0.3523	1.0000	\$24,304.04	\$3,135.91
1979	29.50	\$102,910.86	22.00	7.50	0.3407	1.0000	\$35,059.91	\$4,677.77
1978	30.50	\$90,886.18	22.00	7.24	0.3293	1.0000	\$29,927.21	\$4,131.19
1977	31.50	\$100,033.87	22.00	7.00	0.3180	1.0000	\$31,809.52	\$4,546.99
1976	32.50	\$116,014.53	22.00	6.75	0.3070	1.0000	\$35,613.45	\$5,273.39
1975	33.50	\$85,636.53	22.00	6.51	0.2961	1.0000	\$25,356.16	\$3,892.57
1974	34.50	\$93,741.83	22.00	6.28	0.2855	1.0000	\$26,763.87	\$4,260.99
1973	35.50	\$85,181.47	22.00	6.05	0.2751	1.0000	\$26,182.80	\$4,326.43
1972	36.50	\$55,121.13	22.00	5.83	0.2649	1.0000	\$14,604.02	\$2,505.51
1971	37.50	\$28,007.23	22.00	5.61	0.2550	1.0000	\$7,141.81	\$1,273.06
1970	38.50	\$14,916.81	22.00	5.40	0.2453	1.0000	\$3,659.58	\$678.04

Generation Arrangement Report

Account: PECO Electric 3733 PA

Dispersion: 22.00 - L1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	39.50	\$11,545.02	22.00	5.19	0.2359	1.0000	\$2,723.96	\$524.77
1968	40.50	\$9,204.50	22.00	4.99	0.2266	1.0000	\$2,086.13	\$418.39
1967	41.50	\$8,736.44	22.00	4.79	0.2177	1.0000	\$1,901.87	\$397.11
1966	42.50	\$7,471.52	22.00	4.59	0.2088	1.0000	\$1,560.29	\$339.61
1965	43.50	\$839.66	22.00	4.41	0.2003	1.0000	\$168.19	\$38.17
		\$5,367,662.14	22.00	11.07	0.5031	1.0000	\$2,700,695.41	\$243,984.64

Depreciation Reserve Summary

Account: PECO Electric 3733 PA
Scenario: PECO Elect 373.3 Account 2009
Dispersion: 22 - L1.5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,367,662.14	\$3,757,896.93	0.7001	\$1,609,765.21	0.2999
Computed	\$5,367,662.14	\$2,666,966.73	0.4969	\$2,700,695.41	0.5031
Difference		\$1,090,930.20	0.2032	(\$1,090,930.20)	-0.2032

Remaining Life Depreciation Accrual

Account: PECO Electric 3733 PA
 Scenario: PECO Elect 373.3 Account 2009
 Dispersion: 22.00 - L1.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$5,367,662.14	11.07	\$145,428.47	2.709345%	9.034142%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$328,603.57)	0.50	(\$7,468.26)	2.272726%	
Total:	\$5,367,662.14 *		\$137,960.21	2.570210%	8.570207%
Average:	\$5,203,360.35		\$137,960.21	2.651368%	9.544359%
Grand Total:	\$5,367,662.14 *		\$137,960.21	2.570210%	8.570207%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PEE 310
 Dispersal: 50.00 - R2.5

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	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$258,737.00	50.00	49.53	0.9905	1.0000	\$258,291.30	\$5,174.74
2007	1.50	\$38,479.82	50.00	48.59	0.9717	1.0000	\$38,362.61	\$788.59
2006	2.50	\$11,834.00	50.00	47.65	0.9529	1.0000	\$11,686.41	\$232.88
2005	3.50	\$480,646.67	50.00	46.71	0.9342	1.0000	\$430,363.91	\$8,212.93
2004	4.50	\$100,946.78	50.00	45.78	0.9156	1.0000	\$82,428.29	\$2,018.92
2003	5.50	\$2,312,873.42	50.00	44.86	0.8971	1.0000	\$2,074,906.08	\$46,257.47
2002	6.50	\$285,438.01	50.00	43.93	0.8787	1.0000	\$269,598.50	\$5,908.78
2001	7.50	\$672,471.52	50.00	43.02	0.8604	1.0000	\$578,571.11	\$13,448.43
1998	12.50	\$48,816.01	50.00	38.52	0.7704	1.0000	\$31,443.28	\$816.32
1995	13.50	\$161,454.79	50.00	37.64	0.7527	1.0000	\$121,532.27	\$3,228.10
1994	14.50	\$27,503.16	50.00	36.76	0.7362	1.0000	\$20,221.08	\$550.88
1993	15.50	\$3,883,914.67	50.00	35.89	0.7179	1.0000	\$2,788,167.74	\$77,878.29
1992	16.50	\$2,785,757.48	50.00	35.03	0.7008	1.0000	\$1,951,787.78	\$55,715.15
1991	17.50	\$1,028.85	50.00	34.16	0.6836	1.0000	\$703.34	\$20.58
1990	18.50	\$2,898,721.83	50.00	33.29	0.6665	1.0000	\$1,912,368.59	\$57,374.43
1989	19.50	\$38,025.35	50.00	32.43	0.6496	1.0000	\$23,410.86	\$720.51
1988	20.50	\$1,278,588.47	50.00	31.58	0.6332	1.0000	\$810,254.13	\$25,581.18
1987	21.50	\$1,342,846.10	50.00	30.84	0.6168	1.0000	\$828,245.62	\$28,888.92
1986	22.50	\$1,583,084.94	50.00	30.02	0.6005	1.0000	\$938,820.11	\$31,281.80
1985	23.50	\$580,847.72	50.00	29.22	0.5844	1.0000	\$292,588.43	\$10,016.85
1984	24.50	\$83,032.20	50.00	28.42	0.5685	1.0000	\$47,188.87	\$1,688.64
1983	25.50	\$138,432.38	50.00	27.63	0.5527	1.0000	\$77,063.87	\$2,788.85
1982	26.50	\$178,298.12	50.00	26.85	0.5371	1.0000	\$96,308.53	\$3,585.88
1981	27.50	\$117,588.23	50.00	26.08	0.5217	1.0000	\$61,381.02	\$2,381.78
1980	28.50	\$148,520.21	50.00	25.33	0.5066	1.0000	\$75,234.22	\$2,970.40
1979	29.50	\$67,583.74	50.00	24.58	0.4916	1.0000	\$33,228.88	\$1,351.87
1978	30.50	\$11,285.84	50.00	23.84	0.4768	1.0000	\$6,371.75	\$225.34
1977	31.50	\$17,827.25	50.00	23.11	0.4622	1.0000	\$8,238.63	\$358.55
1976	32.50	\$1,405.70	50.00	22.39	0.4478	1.0000	\$629.51	\$29.11
1975	33.50	\$73,313.19	50.00	21.68	0.4337	1.0000	\$31,784.06	\$1,486.26
1974	34.50	\$1,288,331.88	50.00	20.99	0.4197	1.0000	\$538,938.31	\$26,728.63
1973	35.50	\$6,193.30	50.00	20.30	0.4061	1.0000	\$2,514.85	\$123.87
1972	36.50	\$8,322.85	50.00	19.63	0.3928	1.0000	\$2,482.31	\$128.45
1970	38.50	\$3,308.51	50.00	18.32	0.3865	1.0000	\$1,268.48	\$88.01

Generation Arrangement Report

Account: PEE 390

Dispersion: 50.00 - R2.5

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	Alloc Factor	Computed Net Plant	Accrual
1989	39.50	\$2,477,676.68	50.00	17.09	0.3538	1.0000	\$876,629.15	\$49,553.51
1990	40.50	\$9,429.57	50.00	17.07	0.3414	1.0000	\$3,218.90	\$188.59
1995	42.50	\$6,733.38	50.00	15.87	0.3174	1.0000	\$2,137.30	\$134.57
1994	44.50	\$8,089.40	50.00	14.73	0.2947	1.0000	\$2,377.98	\$181.39
1993	45.50	\$31,345.12	50.00	14.19	0.2838	1.0000	\$8,996.90	\$629.90
1992	46.50	\$1,279.82	50.00	13.66	0.2733	1.0000	\$349.72	\$25.60
1991	47.50	\$8,499.49	50.00	13.15	0.2639	1.0000	\$2,233.32	\$189.81
1990	48.50	\$12,378.91	50.00	12.68	0.2532	1.0000	\$3,133.94	\$247.58
1989	49.50	\$270.46	50.00	12.18	0.2436	1.0000	\$85.90	\$5.41
1988	50.50	\$607,739.57	50.00	11.72	0.2345	1.0000	\$119,047.47	\$10,154.89
1985	53.50	\$98.26	50.00	10.45	0.2090	1.0000	\$29.54	\$1.97
1984	54.50	\$959.98	50.00	10.06	0.2012	1.0000	\$183.19	\$19.29
1983	55.50	\$49,739.49	50.00	9.69	0.1938	1.0000	\$9,057.48	\$934.79
1982	56.50	\$981.26	50.00	9.33	0.1866	1.0000	\$183.28	\$19.64
1981	57.50	\$1,377.12	50.00	8.99	0.1798	1.0000	\$247.82	\$27.54
1980	58.50	\$5,960.18	50.00	8.66	0.1733	1.0000	\$1,030.97	\$119.00
1949	59.50	\$13,572.45	50.00	8.35	0.1670	1.0000	\$2,298.53	\$271.45
1948	60.50	\$323.45	50.00	8.05	0.1610	1.0000	\$52.07	\$8.47
1946	62.50	\$20,049.42	50.00	7.48	0.1486	1.0000	\$2,999.45	\$400.99
1944	64.50	\$87.10	50.00	6.95	0.1390	1.0000	\$12.10	\$1.74
1942	66.50	\$199.68	50.00	6.45	0.1299	1.0000	\$24.45	\$3.79
1941	67.50	\$1,371.44	50.00	6.20	0.1241	1.0000	\$179.14	\$27.43
1935	73.50	\$50.25	50.00	4.82	0.0965	1.0000	\$4.85	\$1.09
1933	75.50	\$25.47	50.00	4.39	0.0877	1.0000	\$2.23	\$0.51
1931	77.50	\$1,096.79	50.00	3.95	0.0791	1.0000	\$85.57	\$21.98
1929	79.50	\$14,298.75	50.00	3.51	0.0701	1.0000	\$985.42	\$284.14
1927	81.50	\$19,728.52	50.00	3.03	0.0606	1.0000	\$1,194.70	\$384.59
		\$23,976,417.25	50.00	32.28	0.8457	1.0000	\$15,480,080.97	\$479,508.34

Depreciation Reserve Summary

Account: PECO Elect 300 Composites
 Scenario: PECO Elect 300 Composites 2000
 Depreciation: 60 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2000

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$23,975,417.25	\$9,454,901.82	0.3944	\$14,520,515.43	0.6056
Computed	\$23,975,417.25	\$8,485,356.28	0.3543	\$15,489,060.97	0.6457
Difference		\$969,545.54	0.0400	(\$969,545.54)	-0.0400

Remaining Life Depreciation Accrual

Account: PECO Elect 300 Composites
 Scenario: PECO Elect 300 Composites 2009
 Depreciation: 50.00 - R2.5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$23,975,417.25	32.28	\$448,785.59	1.878028%	3.087587%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$200,807.57)	0.50	(\$2,008.08)	1.000082%	
Total:	\$23,975,417.25 *		\$447,778.51	1.887648%	3.083751%
Average:	\$23,874,963.47		\$447,778.51	1.875807%	3.108233%
Grand Total:	\$23,975,417.25 *		\$447,778.51	1.887648%	3.083751%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3811 PA

Depreciation: 10.00 - 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	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$68,817.03	10.00	9.50	0.9500	1.0000	\$65,876.18	\$5,941.70
2008	5.50	\$48,427.98	10.00	4.50	0.4500	1.0000	\$22,242.60	\$4,942.80
2008	8.50	\$78,157.97	10.00	1.50	0.1508	1.0000	\$11,873.70	\$7,915.80
		\$195,402.98	10.00	4.80	0.4802	1.0000	\$99,992.47	\$18,740.30

Depreciation Reserve Summary

Account: PECO Electric 3911 PA
 Scenario: PECO Elect 391.1 Account 2009
 Dispersion: 10 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$187,402.99	\$58,530.99	0.3017	\$130,872.30	0.6983
Computed	\$187,402.99	\$97,410.52	0.5198	\$89,992.47	0.4802
Difference		(\$40,879.53)	-0.2181	\$40,879.83	0.2181

Remaining Life Depreciation Accrual

Account: PECO Electric 3911 PA
 Scenario: PECO Elect 391.1 Account 2009
 Dispersion: 10.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$187,402.99	4.80	\$27,253.24	14.542583%	20.824298%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$187,402.99 *		\$27,253.24	14.542583%	20.824298%
Average:	\$187,402.99		\$27,253.24	14.542583%	20.824298%
Grand Total:	\$187,402.99 *		\$27,253.24	14.542583%	20.824298%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3012 PA

Depreciation: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2000

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	5.50	\$312,865.40	15.00	9.50	0.6333	1.0000	\$198,206.14	\$20,863.70
2000	8.50	\$1,286,615.28	15.00	6.50	0.4333	1.0000	\$661,868.62	\$86,441.02
1998	12.50	\$1,588,282.30	15.00	2.50	0.1667	1.0000	\$268,547.06	\$106,618.82
		\$3,208,863.07	15.00	4.80	0.3189	1.0000	\$1,026,618.82	\$213,923.54

Depreciation Reserve Summary

Account: PECO Electric 3912 PA
 Scenario: PECO Elect 391.2 Account 2009
 Dispersion: 15 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,298,853.07	\$1,348,606.82	0.4209	\$1,890,243.25	0.5797
Computed	\$3,208,853.07	\$2,182,234.26	0.6801	\$1,026,618.81	0.3199
Difference		(\$833,624.44)	-0.2598	\$833,624.44	0.2598

Remaining Life Depreciation Accrual

Account: PECO Electric 3912 PA
 Scenario: PECO Elect 391.2 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre-2009 Additions	\$3,208,853.07	4.80	\$387,631.51	12.080084%	20.837679%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$3,208,853.07 *		\$387,631.51	12.080084%	20.837679%
Average:	\$3,208,853.07		\$387,631.51	12.080084%	20.837679%
Grand Total:	\$3,208,853.07 *		\$387,631.51	12.080084%	20.837679%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3913 PA

Dispersion: 5.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$8,808.17	5.00	4.50	0.9000	1.0000	\$7,927.36	\$1,781.83
2007	1.50	\$12,780.78	5.00	3.50	0.7000	1.0000	\$8,946.55	\$2,558.16
2006	2.50	\$699,501.08	5.00	2.50	0.5000	1.0000	\$299,750.54	\$119,900.34
2005	3.50	\$694,322.67	5.00	1.50	0.3000	1.0000	\$175,286.80	\$116,884.63
2004	4.50	(\$10,916.36)	5.00	0.50	0.1000	1.0000	(\$1,091.64)	(\$2,183.27)
		\$1,194,486.95	5.00	2.06	0.4109	1.0000	\$490,629.91	\$238,899.39

Depreciation Reserve Summary

Account: PECO Electric 3813 PA
 Scenario: PECO Elect 381.3 Account 2009
 Dispersion: 5 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,194,488.95	\$151,003.71	0.1264	\$1,043,485.24	0.8735
Computed	\$1,194,488.95	\$703,667.04	0.5891	\$490,821.91	0.4109
Difference		(\$552,663.33)	-0.4627	\$552,663.33	0.4627

Remaining Life Depreciation Accrual

Account: PECO Electric 3913 PA
 Scenario: PECO Elect 391.3 Account 2009
 Dispersion: 5.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,194,498.95	2.05	\$507,984.58	42.519536%	48.672530%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	\$10,916.36	0.50	\$1,091.64	10.000087%	
Total:	\$1,194,498.95 *		\$508,988.20	42.610825%	48.777144%
Average:	\$1,198,955.13		\$508,988.20	42.417103%	48.523334%
Grand Total:	\$1,194,498.95 *		\$508,988.20	42.610825%	48.777144%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3930 PA

Dispersion: 15.00 - 9Q

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	7.50	\$10,174.50	15.00	7.50	0.5000	1.0000	\$5,087.25	\$678.30
1998	10.50	\$872,019.00	15.00	4.50	0.3000	1.0000	\$261,605.70	\$58,134.60
		\$882,193.50	15.00	4.63	0.3023	1.0000	\$266,692.95	\$58,812.90

Depreciation Reserve Summary

Account: PECO Electric 3930 PA
 Scenario: PECO Elect 393.0 Account 2009
 Dispersion: 15 - SQ

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

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$882,193.50	\$428,894.60	0.4862	\$453,298.90	0.5138
Computed	\$882,193.50	\$615,500.55	0.6977	\$266,692.95	0.3023
Difference		(\$186,605.95)	-0.2115	\$186,605.95	0.2115

Remaining Life Depreciation Accrual

Account: PECO Electric 3830 PA
 Scenario: PECO Elect 383.0 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$882,193.50	4.53	\$99,964.47	11.331355%	22.052662%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$882,193.50 *		\$99,964.47	11.331355%	22.052662%
Average:	\$882,193.50		\$99,964.47	11.331355%	22.052662%
Grand Total:	\$882,193.50 *		\$99,964.47	11.331355%	22.052662%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3940 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$728,572.58	15.00	14.50	0.9667	1.0000	\$704,286.83	\$48,571.51
2007	1.50	\$1,062,519.08	15.00	13.50	0.9000	1.0000	\$847,257.15	\$70,167.94
2006	2.50	\$1,606,906.17	15.00	12.50	0.8333	1.0000	\$1,338,905.14	\$107,040.41
2005	3.50	\$1,653,066.02	15.00	11.50	0.7667	1.0000	\$1,267,349.95	\$110,204.33
2004	4.50	\$654,752.82	15.00	10.50	0.7000	1.0000	\$468,326.97	\$43,688.19
2003	5.50	\$530,656.67	15.00	9.50	0.6333	1.0000	\$335,082.55	\$36,377.11
2002	6.50	\$888,361.24	15.00	8.50	0.5667	1.0000	\$503,971.37	\$58,290.75
2001	7.50	\$1,680,782.21	15.00	7.50	0.5000	1.0000	\$780,391.11	\$104,062.15
2000	8.50	\$15,895.88	15.00	6.50	0.4333	1.0000	\$6,875.21	\$1,057.72
1999	9.50	\$714,311.49	15.00	5.50	0.3667	1.0000	\$261,914.21	\$47,620.77
1998	10.50	\$70,031.48	15.00	4.50	0.3000	1.0000	\$21,008.44	\$4,886.77
1997	11.50	\$411,563.19	15.00	3.50	0.2333	1.0000	\$98,031.41	\$27,437.55
1996	13.50	\$214,179.83	15.00	1.50	0.1000	1.0000	\$21,417.98	\$14,278.66
1994	14.50	\$34,117.42	15.00	0.50	0.0333	1.0000	\$1,157.25	\$2,274.49
1993	15.50	\$126,550.43	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	16.50	\$121,951.86	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	17.50	\$582,983.00	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	18.50	\$554,156.10	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	19.50	\$308,718.29	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$11,810,754.72	15.00	9.98	0.5710	1.0000	\$6,744,088.48	\$675,982.34

Depreciation Reserve Summary

Account: PECO Electric 3940 PA
 Scenario: PECO Elect 394.0 Account 2000
 Dispersion: 15 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2000

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$11,810,754.72	\$643,000.93	0.0790	\$10,967,753.79	0.9202
Computed	\$11,810,754.72	\$5,088,688.24	0.4298	\$6,744,066.48	0.5710
Difference		(\$4,123,687.31)	-0.3401	\$4,123,687.31	0.3401

Remaining Life Depreciation Accrual

Account: PECO Electric 3040 PA
 Scenario: PECO Elect 304.0 Account 2008
 Dispersion: 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)
Pre- 2008 Additions	\$11,810,754.72	9.98	\$1,088,847.24	9.219117%	10.019064%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$34,117.42)	0.50	(\$1,137.28)	3.333341%	
Total:	\$11,810,754.72 *		\$1,087,709.96	9.208488%	10.008600%
Average:	\$11,783,688.01		\$1,087,709.96	9.222808%	10.024336%
Grand Total:	\$11,810,754.72 *		\$1,087,709.96	9.208488%	10.008600%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO Electric 3861 PA
 Dispersion: 20.60 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 6.90%

Broad Group Procedure
 January 1, 2008

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	1.50	\$80,148.95	20.00	18.50	0.9250	1.0000	\$83,387.78	\$4,507.45
2006	2.50	\$6,644.07	20.00	17.50	0.8750	1.0000	\$6,613.56	\$332.20
2005	3.50	\$158,343.55	20.00	16.50	0.8250	1.0000	\$130,833.51	\$7,917.18
2003	5.50	\$55,888.29	20.00	14.50	0.7250	1.0000	\$40,519.74	\$2,794.46
1998	10.50	\$7,387.86	20.00	9.50	0.4750	1.0000	\$3,471.14	\$385.38
		\$318,333.62	20.00	16.58	0.8288	1.0000	\$283,825.73	\$15,918.88

Depreciation Reserve Summary

Account: PECO Electric 3851 PA
 Scenario: PECO Elect 385.1 Account 2009
 Dispersion: 20 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$318,333.82	\$71,188.00	0.2236	\$247,144.82	0.7764
Computed	\$318,333.82	\$54,507.80	0.1712	\$263,826.02	0.8288
Difference		\$16,681.10	0.0523	(\$16,681.10)	-0.0523

Remaining Life Depreciation Accrual

Account: PECO Electric 3951 PA
 Scenario: PECO Elect 395.1 Account 2009
 Dispersion: 20.00 - 90
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$318,333.62	16.58	\$14,911.51	4.684240%	6.033029%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$318,333.62 *		\$14,911.51	4.684240%	6.033029%
Average:	\$318,333.62		\$14,911.51	4.684240%	6.033029%
Grand Total:	\$318,333.62 *		\$14,911.51	4.684240%	6.033029%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3952 PA

Dispersion: 15.00 - 8Q

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2000

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	1.50	\$91,189.52	15.00	13.50	0.9000	1.0000	\$82,082.47	\$8,078.70
1998	10.50	\$293,581.11	15.00	4.50	0.3000	1.0000	\$88,074.33	\$19,572.07
		\$384,781.63	15.00	6.63	0.4422	1.0000	\$170,138.80	\$25,680.78

Depreciation Reserve Summary

Account: PECO Electric 3882 PA
Scenario: PECO Elect 388.2 Account 2008
Dispersion: 15 - SQ

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

Broad Group Procedure

January 1, 2008

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$384,761.83	\$207,668.77	0.5397	\$177,092.86	0.4603
Computed	\$384,761.83	\$214,624.83	0.5578	\$170,136.80	0.4422
Difference		(86,956.06)	-0.0181	\$6,956.06	0.0181

Remaining Life Depreciation Accrual

Account: PECO Electric 3062 PA
 Scenario: PECO Elect 306.2 Account 2000
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2000

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2000 Additions	\$384,781.63	6.63	\$26,000.51	6.930234%	15.070600%
2000 Additions	\$0.00		\$0.00		
2000 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$384,781.63 *		\$26,000.51	6.930234%	15.070600%
Average:	\$384,781.63		\$26,000.51	6.930234%	15.070600%
Grand Total:	\$384,781.63 *		\$26,000.51	6.930234%	15.070600%

* Excluding 2000 Retirements

Generation Arrangement Report

Account: PECO Electric 3970 PA

Dispersion: 20.00 - L3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$772,823.70	20.00	19.50	0.9750	1.0000	\$753,503.11	\$38,641.19
2007	1.50	\$188,051.06	20.00	18.50	0.9250	1.0000	\$173,947.23	\$9,402.55
2006	2.50	\$902,700.33	20.00	17.50	0.8750	1.0000	\$789,887.16	\$45,135.02
2004	4.50	\$374.23	20.00	15.52	0.7762	1.0000	\$290.47	\$18.71
2003	5.50	\$328,676.04	20.00	14.56	0.7279	1.0000	\$239,245.80	\$16,433.80
2002	6.50	\$1,159,560.47	20.00	13.61	0.6807	1.0000	\$789,323.46	\$57,978.02
2001	7.50	\$8,460,694.79	20.00	12.69	0.6347	1.0000	\$5,370,128.12	\$423,034.74
1999	9.50	(\$863,239.52)	20.00	10.94	0.5470	1.0000	(\$472,158.05)	(\$43,161.98)
1998	10.50	(\$5,845,183.44)	20.00	10.12	0.5060	1.0000	(\$2,957,473.50)	(\$292,259.17)
1997	11.50	(\$1,714,850.91)	20.00	9.36	0.4679	1.0000	(\$802,381.85)	(\$86,742.55)
1996	12.50	(\$9,581.77)	20.00	8.67	0.4333	1.0000	(\$4,151.46)	(\$479.09)
1995	13.50	\$712,931.96	20.00	8.06	0.4029	1.0000	\$287,275.36	\$35,646.60
1994	14.50	\$106,649.90	20.00	7.54	0.3772	1.0000	\$40,225.44	\$5,332.50
1992	16.50	\$475,177.35	20.00	6.78	0.3388	1.0000	\$160,971.86	\$23,758.87
1989	19.50	\$46,425.08	20.00	6.10	0.3050	1.0000	\$14,160.35	\$2,321.25
1982	26.50	\$288,025.14	20.00	4.67	0.2335	1.0000	\$67,267.86	\$14,401.26
1981	27.50	\$52,705.10	20.00	4.41	0.2207	1.0000	\$11,629.40	\$2,635.26
1978	30.50	\$18,912.82	20.00	3.64	0.1822	1.0000	\$3,445.63	\$845.64
1974	34.50	\$20,057.26	20.00	2.70	0.1348	1.0000	\$2,704.30	\$1,002.86
1972	36.50	\$23,953.91	20.00	2.26	0.1130	1.0000	\$2,707.53	\$1,197.70
1971	37.50	\$20,360.99	20.00	2.05	0.1026	1.0000	\$2,088.07	\$1,018.05
1970	38.50	\$38,893.28	20.00	1.85	0.0924	1.0000	\$3,591.96	\$1,944.66
1969	39.50	\$28,659.93	20.00	1.65	0.0824	1.0000	\$2,362.02	\$1,433.00
1968	40.50	\$28,755.83	20.00	1.45	0.0727	1.0000	\$2,091.70	\$1,437.79
1967	41.50	\$2,251.68	20.00	1.27	0.0634	1.0000	\$142.65	\$112.58
1966	42.50	\$12,932.97	20.00	1.09	0.0543	1.0000	\$702.12	\$646.65
1964	44.50	\$23,389.06	20.00	0.71	0.0357	1.0000	\$835.36	\$1,169.45
1963	45.50	\$57,116.20	20.00	0.45	0.0225	1.0000	\$1,284.99	\$2,855.81
1962	46.50	\$45,396.98	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	47.50	\$50,531.30	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	48.50	\$11,799.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	49.50	\$2,461.11	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	50.50	\$6,185.47	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	51.50	\$7,899.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PECO Electric 3970 PA

Dispersion: 20.00 - L3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1956	52.50	\$17,500.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	53.50	(\$285.70)	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	57.50	\$172.65	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	58.50	\$3,282.81	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	64.50	\$5,432.16	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	68.50	\$635.85	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$5,488,236.56	20.00	16.80	0.8170	1.0000	\$4,483,647.11	\$266,861.17

Depreciation Reserve Summary

Account: PECO Electric 3970 PA
 Scenario: PECO Elect 397.0 Account 2009
 Dispersion: 20 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,488,236.56	\$2,279,995.71	0.4154	\$3,208,240.85	0.5846
Computed	\$5,488,236.56	\$1,004,589.45	0.1830	\$4,483,647.11	0.8170
Difference		\$1,275,406.26	0.2324	(\$1,275,406.26)	-0.2324

Remaining Life Depreciation Accrual

Account: PECO Electric 3970 PA
 Scenario: PECO Elect 397.0 Account 2009
 Dispersion: 20.00 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$5,488,236.56	16.80	\$190,950.55	3.479270%	5.951877%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$172,705.40)	0.50	(\$4,317.63)	2.499997%	
Total:	\$5,488,236.56 *		\$186,632.92	3.400599%	5.817298%
Average:	\$5,401,883.86		\$186,632.92	3.454960%	5.978207%
Grand Total:	\$5,488,236.56 *		\$186,632.92	3.400599%	5.817298%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Electric 3880 PA
 Depreciation: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.50%

Broad Group Procedure
 January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	(\$49,903.05)	15.00	14.50	0.9667	1.0000	(\$48,238.62)	(\$3,226.67)
2007	1.50	\$75,720.10	15.00	13.50	0.9000	1.0000	\$69,149.09	\$6,048.01
2004	4.50	\$626,878.02	15.00	10.50	0.7000	1.0000	\$438,813.21	\$41,791.73
2003	5.50	\$212,904.98	15.00	9.50	0.6333	1.0000	\$134,838.43	\$14,193.62
2002	6.50	\$382,807.36	15.00	8.50	0.5667	1.0000	\$216,810.84	\$25,807.16
2001	7.50	\$20,278.96	15.00	7.50	0.5000	1.0000	\$10,138.98	\$1,382.60
2000	8.50	\$75,293.97	15.00	6.50	0.4333	1.0000	\$32,627.39	\$5,019.80
1998	10.50	\$468,094.83	15.00	4.50	0.3000	1.0000	\$139,828.39	\$31,072.98
1997	11.50	\$816,521.12	15.00	3.50	0.2333	1.0000	\$143,854.83	\$41,101.41
1996	12.50	\$325,435.50	15.00	2.50	0.1667	1.0000	\$54,239.25	\$21,886.70
1994	14.50	\$82,861.53	15.00	0.50	0.0333	1.0000	\$3,085.38	\$6,180.77
		\$2,844,991.50	15.00	6.30	0.4188	1.8000	\$1,194,157.27	\$189,546.10

Depreciation Reserve Summary

Account: PECO Electric 3880 PA
 Scenario: PECO Elect 388.0 Account 2008
 Dispersion: 15 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2008

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,844,891.50	\$1,118,378.84	0.3931	\$1,728,312.66	0.6069
Computed	\$2,844,891.50	\$1,650,534.23	0.5802	\$1,194,157.27	0.4198
Difference		(\$532,155.39)	-0.1871	\$532,155.39	0.1871

Remaining Life Depreciation Accrual

Account: PECO Electric 3888 PA
 Scenario: PECO Elect 388.0 Account 2008
 Dispersion: 15.00 - 80
 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	\$2,844,891.50	6.30	\$274,158.57	9.637850%	15.881166%
2008 Additions	\$0.00		\$0.00		
2008 Retirements	(\$82,861.53)	0.50	(\$3,095.38)	3.333329%	
Total:	\$2,844,891.50 *		\$271,063.19	9.528738%	15.701880%
Average:	\$2,788,260.74		\$271,063.19	9.688845%	16.136848%
Grand Total:	\$2,844,891.80 *		\$271,063.19	9.528738%	15.701880%

* Excluding 2008 Retirements

Generation Arrangement Report

Account: PECO COMM 390

Dispersion: 50.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$6,155,449.40	50.00	49.63	0.9926	1.0000	\$6,109,737.43	\$123,108.99
2007	1.50	\$5,597,829.41	50.00	48.89	0.9778	1.0000	\$5,473,517.71	\$111,956.59
2006	2.50	\$732,018.27	50.00	48.16	0.9831	1.0000	\$705,013.28	\$14,640.37
2005	3.50	\$1,888,299.35	50.00	47.43	0.9485	1.0000	\$1,791,070.52	\$37,765.99
2004	4.50	\$2,854,577.82	50.00	46.70	0.9340	1.0000	\$2,666,185.83	\$57,091.56
2003	5.50	\$25,113,907.24	50.00	45.98	0.9196	1.0000	\$23,093,930.72	\$502,272.14
2002	6.50	\$2,857,217.59	50.00	45.26	0.9052	1.0000	\$2,586,473.28	\$57,144.35
2001	7.50	\$877,436.18	50.00	44.55	0.8910	1.0000	\$781,780.65	\$17,548.72
2000	8.50	\$417,130.00	50.00	43.84	0.8768	1.0000	\$365,739.34	\$8,342.60
1999	9.50	\$2,581,774.37	50.00	43.13	0.8627	1.0000	\$2,227,293.69	\$51,635.49
1998	10.50	\$53,792,785.75	50.00	42.43	0.8487	1.0000	\$45,651,838.86	\$1,075,855.71
1997	11.50	\$5,675,345.32	50.00	41.74	0.8347	1.0000	\$4,737,223.82	\$113,506.91
1996	12.50	\$3,289,018.09	50.00	41.04	0.8208	1.0000	\$2,699,665.35	\$65,780.36
1995	13.50	\$25,362,911.53	50.00	40.35	0.8070	1.0000	\$20,467,343.14	\$507,258.23
1994	14.50	\$3,372,418.20	50.00	39.66	0.7932	1.0000	\$2,675,040.10	\$67,448.36
1993	15.50	\$8,915,427.63	50.00	38.98	0.7795	1.0000	\$6,949,631.48	\$178,308.55
1992	16.50	\$5,275,333.41	50.00	38.29	0.7659	1.0000	\$4,040,179.54	\$105,506.67
1991	17.50	\$4,440,739.18	50.00	37.61	0.7523	1.0000	\$3,340,632.23	\$88,814.78
1990	18.50	\$2,668,036.75	50.00	36.94	0.7388	1.0000	\$1,971,014.79	\$53,360.73
1989	19.50	\$1,000,010.12	50.00	36.26	0.7253	1.0000	\$725,295.84	\$20,000.20
1988	20.50	\$3,029,397.10	50.00	35.60	0.7119	1.0000	\$2,156,643.58	\$60,587.94
1987	21.50	\$1,995,585.81	50.00	34.93	0.6986	1.0000	\$1,394,100.94	\$39,911.32
1986	22.50	\$1,456,759.88	50.00	34.27	0.6854	1.0000	\$998,418.23	\$29,135.20
1985	23.50	\$892,657.20	50.00	33.61	0.6722	1.0000	\$600,062.87	\$17,853.14
1984	24.50	\$2,441,369.30	50.00	32.96	0.6592	1.0000	\$1,609,275.56	\$48,827.39
1983	25.50	\$1,712,501.09	50.00	32.31	0.6462	1.0000	\$1,106,625.81	\$34,250.02
1982	26.50	\$656,854.03	50.00	31.67	0.6333	1.0000	\$416,017.65	\$13,137.08
1981	27.50	\$1,046,383.86	50.00	31.03	0.6206	1.0000	\$649,378.33	\$20,927.68
1980	28.50	\$888,070.11	50.00	30.40	0.6079	1.0000	\$539,896.28	\$17,761.40
1979	29.50	\$84,801.93	50.00	29.77	0.5954	1.0000	\$50,491.64	\$1,696.04
1978	30.50	\$415,928.39	50.00	29.15	0.5830	1.0000	\$242,481.96	\$8,318.57
1977	31.50	\$257,735.96	50.00	28.53	0.5707	1.0000	\$147,087.74	\$5,154.72
1976	32.50	\$106,156.04	50.00	27.93	0.5585	1.0000	\$59,289.41	\$2,123.12
1975	33.50	\$16,331.39	50.00	27.32	0.5465	1.0000	\$8,924.54	\$326.63

Generation Arrangement Report

Account: *PECO COMM 390*

Dispersion: 50.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	34.50	\$83,338.01	50.00	26.73	0.5345	1.0000	\$44,547.86	\$1,666.76
1973	35.50	\$16,068.49	50.00	26.14	0.5228	1.0000	\$8,399.91	\$321.37
1972	36.50	\$30,098,753.02	50.00	25.55	0.5111	1.0000	\$15,383,362.54	\$601,975.06
1971	37.50	\$263,857.71	50.00	24.98	0.4996	1.0000	\$131,817.54	\$5,277.15
1970	38.50	\$4,602,279.63	50.00	24.41	0.4882	1.0000	\$2,246,817.43	\$82,045.59
1969	39.50	\$563,457.89	50.00	23.85	0.4769	1.0000	\$268,739.28	\$11,269.16
1968	40.50	\$3,279,579.35	50.00	23.29	0.4658	1.0000	\$1,527,773.46	\$65,591.59
1967	41.50	\$648,621.88	50.00	22.74	0.4549	1.0000	\$295,039.66	\$12,972.44
1966	42.50	\$9,495.52	50.00	22.20	0.4440	1.0000	\$4,216.44	\$189.91
1965	43.50	\$233,428.73	50.00	21.67	0.4334	1.0000	\$101,159.44	\$4,668.57
1964	44.50	\$30,532.55	50.00	21.14	0.4228	1.0000	\$12,909.62	\$610.65
1963	45.50	\$108,920.78	50.00	20.62	0.4124	1.0000	\$44,919.47	\$2,178.42
1962	46.50	\$14,458.76	50.00	20.11	0.4021	1.0000	\$5,814.43	\$289.18
1961	47.50	\$797,836.06	50.00	19.60	0.3920	1.0000	\$312,759.17	\$15,956.72
1960	48.50	\$37,059.60	50.00	19.10	0.3820	1.0000	\$14,157.33	\$741.19
1959	49.50	\$529,188.62	50.00	18.61	0.3722	1.0000	\$196,944.76	\$10,583.77
1958	50.50	\$115,683.94	50.00	18.12	0.3624	1.0000	\$41,928.71	\$2,313.68
1957	51.50	\$65,719.00	50.00	17.64	0.3529	1.0000	\$23,189.49	\$1,314.38
1956	52.50	\$1,430,376.80	50.00	17.17	0.3434	1.0000	\$491,202.30	\$28,607.54
1955	53.50	\$2,399,933.39	50.00	16.70	0.3341	1.0000	\$801,801.25	\$47,998.67
1954	54.50	\$1,992.49	50.00	16.25	0.3249	1.0000	\$647.37	\$39.85
1953	55.50	\$32,509.18	50.00	15.79	0.3158	1.0000	\$10,267.83	\$650.18
1952	56.50	\$67,686.75	50.00	15.35	0.3069	1.0000	\$20,773.77	\$1,353.74
1951	57.50	\$23,027.76	50.00	14.91	0.2981	1.0000	\$6,864.79	\$460.56
1950	58.50	\$3,326.06	50.00	14.47	0.2894	1.0000	\$982.64	\$66.52
1949	59.50	\$68,712.42	50.00	14.04	0.2809	1.0000	\$19,299.27	\$1,374.25
1948	60.50	\$8,645.49	50.00	13.62	0.2724	1.0000	\$2,355.30	\$172.91
1947	61.50	\$407.50	50.00	13.21	0.2641	1.0000	\$107.62	\$8.15
1946	62.50	\$647.08	50.00	12.80	0.2559	1.0000	\$165.59	\$12.94
1945	63.50	\$376.10	50.00	12.39	0.2478	1.0000	\$93.21	\$7.52
1944	64.50	\$548,238.28	50.00	11.99	0.2399	1.0000	\$131,498.96	\$10,964.77
1942	66.50	\$3,785.71	50.00	11.21	0.2242	1.0000	\$848.92	\$75.71
1939	69.50	\$231.25	50.00	10.08	0.2017	1.0000	\$46.63	\$4.63
1938	70.50	\$8,310.34	50.00	9.72	0.1943	1.0000	\$1,614.91	\$166.21

Generation Arrangement Report

Account: *PECO Common 390*

Dispersion: 50.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1937	71.50	\$121.50	50.00	9.36	0.1871	1.0000	\$22.73	\$2.43
1931	77.50	\$19,858.77	50.00	7.29	0.1459	1.0000	\$2,867.66	\$393.18
1930	78.50	\$122.02	50.00	6.97	0.1393	1.0000	\$17.00	\$2.44
1926	82.50	\$1,500.10	50.00	5.70	0.1141	1.0000	\$171.13	\$30.00
1925	83.50	\$5,647.17	50.00	5.40	0.1080	1.0000	\$608.75	\$112.94
1924	84.50	\$9,112.97	50.00	5.10	0.1019	1.0000	\$928.99	\$182.26
1923	85.50	\$111,106.20	50.00	4.80	0.0960	1.0000	\$10,663.20	\$2,222.12
1922	86.50	\$232.91	50.00	4.50	0.0901	1.0000	\$20.98	\$4.66
1917	91.50	\$292.08	50.00	3.02	0.0604	1.0000	\$17.64	\$5.84
1914	94.50	\$1,915.22	50.00	2.05	0.0410	1.0000	\$78.55	\$38.30
1911	97.50	\$150.92	50.00	1.09	0.0219	1.0000	\$3.30	\$3.02
1892	116.50	\$818.85	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$224,115,042.55	50.00	38.20	0.7639	1.0000	\$171,205,750.02	\$4,482,284.47

Depreciation Reserve Summary

Account: PECO Common 390 Composite
Scenario: PECO Common 390 Composite 2009
Dispersion: 50 - R1
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$224,115,042.55	\$66,958,039.35	0.2988	\$157,157,003.20	0.7012
Computed	\$224,115,042.55	\$52,909,292.53	0.2361	\$171,205,750.02	0.7639
Difference		\$14,048,746.82	0.0627	(\$14,048,746.82)	-0.0627

Remaining Life Depreciation Accrual

Account: PECO Common 390 Composite
Scenario: PECO Common 390 Composite 2009
Dispersion: 50.00 - R1
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$224,115,042.55	38.20	\$4,114,478.60	1.835878%	2.618069%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$2,224,689.86)	0.50	(\$22,246.90)	1.000000%	
Total:	\$224,115,042.55 *		\$4,092,231.70	1.825951%	2.603913%
Average:	\$223,002,697.62		\$4,092,231.70	1.835059%	2.622475%
Grand Total:	\$224,115,042.55 *		\$4,092,231.70	1.825951%	2.603913%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3911 PA

Dispersion: 10.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$34,287.87	10.00	9.50	0.9500	1.0000	\$32,573.48	\$3,428.79
2003	5.50	\$12,567.24	10.00	4.50	0.4500	1.0000	\$5,655.26	\$1,256.72
1999	9.50	\$24,966.38	10.00	0.50	0.0500	1.0000	\$1,249.32	\$2,496.64
		\$71,821.49	10.00	5.50	0.5497	1.0000	\$39,477.05	\$7,182.15

Depreciation Reserve Summary

Account: PECO Common 3911 PA
Scenario: PECO Common 391.1 Account 2009
Dispersion: 10 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$71,821.49	(\$100,719.17)	-1.4024	\$172,540.66	2.4024
Computed	\$71,821.49	\$32,344.44	0.4503	\$39,477.05	0.5497
Difference		(\$133,063.61)	-1.8527	\$133,063.61	1.8527

Remaining Life Depreciation Accrual

Account: **PECO Common 3911 PA**
 Scenario: **PECO Common 391.1 Account 2009**
 Dispersion: **10.00 - SQ**
 Average Net Salvage Rate: **0.00%**
 Future Net Salvage Rate: **0.00%**

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$71,821.49	5.50	\$31,390.71	43.706568%	18.193224%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$24,966.38)	0.50	(\$1,248.32)	5.000004%	
Total:	\$71,821.49 *		\$30,142.39	41.968481%	17.469730%
Average:	\$59,338.30		\$30,142.39	50.797526%	18.832228%
Grand Total:	\$71,821.49 *		\$30,142.39	41.968481%	17.469730%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3912 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$963,709.75	15.00	14.50	0.9667	1.0000	\$931,586.09	\$64,247.32
2007	1.50	\$25,407.89	15.00	13.50	0.9000	1.0000	\$22,867.10	\$1,693.86
2006	2.50	\$573,068.01	15.00	12.50	0.8333	1.0000	\$477,556.68	\$38,204.53
2005	3.50	\$665,143.95	15.00	11.50	0.7667	1.0000	\$509,943.70	\$44,342.93
2004	4.50	\$239,473.43	15.00	10.50	0.7000	1.0000	\$167,631.40	\$15,964.90
2003	5.50	\$1,931,581.95	15.00	9.50	0.6333	1.0000	\$1,223,335.23	\$128,772.13
1999	9.50	\$406,360.82	15.00	5.50	0.3667	1.0000	\$148,998.97	\$27,090.72
1998	10.50	\$219,238.40	15.00	4.50	0.3000	1.0000	\$65,771.52	\$14,615.89
1996	12.50	\$1,919,237.86	15.00	2.50	0.1667	1.0000	\$319,872.98	\$127,949.19
1995	13.50	\$2,240,774.38	15.00	1.50	0.1000	1.0000	\$224,077.44	\$149,384.96
1994	14.50	\$2,211,674.40	15.00	0.50	0.0333	1.0000	\$73,729.15	\$147,458.29
		\$11,395,870.84	15.00	5.48	0.3655	1.0000	\$4,165,370.25	\$759,724.72

Depreciation Reserve Summary

Account: PECO Common 3912 PA
Scenario: PECO Common 391.2 Account 2009
Dispersion: 15 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$11,395,870.84	\$7,059,648.27	0.6195	\$4,336,222.57	0.3805
Computed	\$11,395,870.84	\$7,230,500.59	0.6345	\$4,165,370.25	0.3655
Difference		(\$170,852.32)	-0.0150	\$170,852.32	0.0150

Remaining Life Depreciation Accrual

Account: PECO Common 3912 PA
Scenario: PECO Common 391.2 Account 2009
Dispersion: 15.00 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$11,395,870.84	5.48	\$790,886.62	6.940116%	18.239069%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$2,211,874.40)	0.50	(\$73,729.15)	3.333333%	
Total:	\$11,395,870.84 *		\$717,157.47	6.293134%	16.538761%
Average:	\$10,289,933.64		\$717,157.47	6.969505%	22.201058%
Grand Total:	\$11,395,870.84 *		\$717,157.47	6.293134%	16.538761%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3913 PA

Dispersion: 5.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$7,976,822.37	5.00	4.50	0.9000	1.0000	\$7,179,140.13	\$1,595,384.47
2007	1.50	\$6,674,953.30	5.00	3.50	0.7000	1.0000	\$4,672,467.31	\$1,334,990.66
2006	2.50	\$6,249,493.26	5.00	2.50	0.5000	1.0000	\$3,124,746.63	\$1,249,898.65
2005	3.50	\$6,688,046.55	5.00	1.50	0.3000	1.0000	\$2,006,413.96	\$1,337,609.31
2004	4.50	\$2,210,242.20	5.00	0.50	0.1000	1.0000	\$221,024.22	\$442,048.44
		\$29,799,557.68	5.00	2.89	0.5773	1.0000	\$17,203,792.26	\$5,959,911.54

Depreciation Reserve Summary

Account: PECO Common 3913 PA

Scenario: PECO Common 391.3 Account 2009

Dispersion: 5 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$29,799,557.68	\$11,586,324.63	0.3888	\$18,213,233.05	0.6112
Computed	\$29,799,557.68	\$12,595,765.42	0.4227	\$17,203,792.26	0.5773
Difference		(\$1,009,440.79)	-0.0339	\$1,009,440.79	0.0339

Remaining Life Depreciation Accrual

Account: PECO Common 3913 PA
 Scenario: PECO Common 391.3 Account 2009
 Dispersion: 5.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$29,799,557.68	2.89	\$6,309,612.59	21.173511%	34.643012%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$2,210,242.20)	0.50	(\$221,024.22)	10.000000%	
Total:	\$29,799,557.68 *		\$6,088,588.37	20.431808%	33.429476%
Average:	\$28,694,436.58		\$6,088,588.37	21.218707%	35.588897%
Grand Total:	\$29,799,557.68 *		\$6,088,588.37	20.431808%	33.429476%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3921 PA

Dispersion: 8.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2002	6.50	\$114,175.19	8.00	2.46	0.3076	1.0000	\$35,124.45	\$14,271.90
		\$114,175.19	8.00	2.46	0.3076	1.0000	\$35,124.45	\$14,271.90

Depreciation Reserve Summary

Account: PECO Common 3921 PA

Scenario: PECO Common 392.1 Account 2009

Dispersion: 8 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	<u>Plant Amt</u>	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		<u>Amount</u>	<u>Ratio</u>	<u>Amount</u>	<u>Ratio</u>
Recorded	\$114,175.19	\$47,455.93	0.4156	\$66,719.26	0.5844
Computed	\$114,175.19	\$79,050.74	0.6924	\$35,124.45	0.3076
Difference		(\$31,594.81)	-0.2767	\$31,594.81	0.2767

Remaining Life Depreciation Accrual

Account: PECO Common 3921 PA
 Scenario: PECO Common 392.1 Account 2009
 Dispersion: 8.00 - R3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$114,175.19	2.46	\$27,109.63	23.743886%	40.632386%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$20,265.69)	0.50	(\$1,266.61)	6.250022%	
Total:	\$114,175.19 *		\$25,843.02	22.634530%	38.733969%
Average:	\$104,042.35		\$25,843.02	24.838942%	45.670003%
Grand Total:	\$114,175.19 *		\$25,843.02	22.634530%	38.733969%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3922 PA

Dispersion: 10.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$802,845.20	10.00	9.50	0.9501	1.0000	\$782,749.91	\$80,284.52
2007	1.50	\$601,846.45	10.00	8.50	0.8504	1.0000	\$511,783.52	\$60,184.64
2006	2.50	\$515,266.87	10.00	7.51	0.7512	1.0000	\$387,091.85	\$51,526.69
2005	3.50	\$552,528.21	10.00	6.53	0.6535	1.0000	\$361,065.43	\$55,252.82
2004	4.50	\$462,569.82	10.00	5.58	0.5583	1.0000	\$258,244.49	\$46,256.98
2003	5.50	\$2,778,238.63	10.00	4.67	0.4673	1.0000	\$1,298,323.68	\$277,823.86
2002	6.50	\$3,304,463.17	10.00	3.82	0.3823	1.0000	\$1,263,428.75	\$330,446.32
2001	7.50	\$3,412,425.42	10.00	3.05	0.3047	1.0000	\$1,039,643.31	\$341,242.54
2000	8.50	\$2,390,777.82	10.00	2.35	0.2345	1.0000	\$560,640.52	\$239,077.78
1997	11.50	\$717,595.47	10.00	0.97	0.0974	1.0000	\$69,878.36	\$71,759.55
1994	14.50	\$101,532.33	10.00	0.30	0.0300	1.0000	\$3,049.05	\$10,153.23
		\$15,640,089.39	10.00	4.17	0.4166	1.0000	\$6,515,898.88	\$1,564,008.94

Depreciation Reserve Summary

Account: PECO Common 3922 PA
 Scenario: PECO Common 392.2 Account 2009
 Dispersion: 10 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$15,640,089.39	\$7,740,661.20	0.4949	\$7,899,428.19	0.5051
Computed	\$15,640,089.39	\$9,124,190.51	0.5834	\$6,515,898.88	0.4166
Difference		(\$1,383,529.31)	-0.0885	\$1,383,529.31	0.0885

Remaining Life Depreciation Accrual

Account: PECO Common 3922 PA
 Scenario: PECO Common 392.2 Account 2009
 Dispersion: 10.00 - R4
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$15,640,089.39	4.17	\$1,896,096.97	12.123313%	24.002965%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$1,639,558.04)	0.50	(\$81,977.90)	5.000000%	
Total:	\$15,640,089.39 *		\$1,814,119.07	11.599161%	22.985195%
Average:	\$14,820,310.37		\$1,814,119.07	12.240763%	25.624420%
Grand Total:	\$15,640,089.39 *		\$1,814,119.07	11.599161%	22.985195%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3923 PA

Dispersion: 13.00 - R5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$8,295,138.21	13.00	12.50	0.9615	1.0000	\$7,976,094.41	\$638,087.55
2007	1.50	\$4,271,152.00	13.00	11.50	0.8846	1.0000	\$3,778,326.76	\$328,550.15
2006	2.50	\$2,314,147.99	13.00	10.50	0.8077	1.0000	\$1,869,119.52	\$178,011.38
2005	3.50	\$628,967.83	13.00	9.50	0.7308	1.0000	\$459,630.34	\$48,382.14
2004	4.50	\$2,146,037.32	13.00	8.50	0.6538	1.0000	\$1,403,178.24	\$165,079.79
2003	5.50	\$424,444.95	13.00	7.50	0.5769	1.0000	\$244,878.92	\$32,649.61
2002	6.50	\$2,055,589.82	13.00	6.50	0.5003	1.0000	\$1,028,341.65	\$158,122.29
2001	7.50	\$4,191,431.84	13.00	5.52	0.4246	1.0000	\$1,779,692.97	\$322,417.83
2000	8.50	\$5,856,034.87	13.00	4.57	0.3514	1.0000	\$2,057,872.95	\$450,484.22
1997	11.50	\$1,102,418.47	13.00	2.13	0.1640	1.0000	\$180,831.64	\$84,801.42
1996	12.50	\$6,200,575.54	13.00	1.56	0.1199	1.0000	\$743,196.10	\$476,967.35
1995	13.50	\$404,138.01	13.00	1.13	0.0869	1.0000	\$35,134.96	\$31,087.54
1994	14.50	\$1,172,697.54	13.00	0.84	0.0649	1.0000	\$76,122.43	\$90,207.50
1993	15.50	\$190,878.22	13.00	0.68	0.0511	1.0000	\$9,748.95	\$14,682.94
1992	16.50	\$569,422.73	13.00	0.51	0.0390	1.0000	\$22,213.12	\$43,801.75
1990	18.50	\$95,967.37	13.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	19.50	\$50,781.76	13.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	53.50	\$134,797.15	13.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$40,104,621.62	13.00	7.07	0.5402	1.0000	\$21,664,382.93	\$3,063,313.49

Depreciation Reserve Summary

Account: PECO Common 3923 PA
Scenario: PECO Common 392.3 Account 2009
Dispersion: 13 - R5
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$40,104,621.62	\$14,084,568.77	0.3512	\$26,020,052.85	0.6488
Computed	\$40,104,621.62	\$18,440,238.69	0.4598	\$21,664,382.93	0.5402
Difference		(\$4,355,669.92)	-0.1086	\$4,355,669.92	0.1086

Remaining Life Depreciation Accrual

Account: PECO Common 3923 PA
 Scenario: PECO Common 392.3 Account 2009
 Dispersion: 13.00 - R5
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$40,104,621.62	7.07	\$3,679,198.94	9.174002%	14.139860%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$4,357,673.58)	0.50	(\$167,602.83)	3.846154%	
Total:	\$40,104,621.62 *		\$3,511,596.11	8.756088%	13.495730%
Average:	\$37,925,784.83		\$3,511,596.11	9.259126%	14.729098%
Grand Total:	\$40,104,621.62 *		\$3,511,596.11	8.756088%	13.495730%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3924 PA

Dispersion: 11.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2002	6.50	\$114,175.19	11.00	5.71	0.5194	1.0000	\$59,297.56	\$10,379.56
1995	13.50	\$251,452.57	11.00	2.04	0.1856	1.0000	\$46,662.37	\$22,859.32
		\$365,627.76	11.00	3.19	0.2898	1.0000	\$105,959.93	\$33,238.89

Depreciation Reserve Summary

Account: PECO Common 3924 PA

Scenario: PECO Common 392.4 Account 2009

Dispersion: 11 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$365,627.76	\$259,811.42	0.7106	\$105,816.34	0.2894
Computed	\$365,627.76	\$259,667.83	0.7102	\$105,959.93	0.2898
Difference		\$143.59	0.0004	(\$143.59)	-0.0004

Remaining Life Depreciation Accrual

Account: PECO Common 3924 PA
 Scenario: PECO Common 392.4 Account 2009
 Dispersion: 11.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$365,627.76	3.19	\$33,193.85	9.078590%	31.369301%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$83,105.79)	0.50	(\$3,777.54)	4.545459%	
Total:	\$365,627.76 *		\$29,416.31	8.045425%	27.799399%
Average:	\$324,074.87		\$29,416.31	9.077010%	45.774556%
Grand Total:	\$365,627.76 *		\$29,416.31	8.045425%	27.799399%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3925 PA

Dispersion: 15.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	(\$265,209.35)	15.00	14.55	0.9699	1.0000	(\$257,229.87)	(\$17,680.62)
2007	1.50	\$834,158.18	15.00	13.66	0.9106	1.0000	\$577,467.28	\$42,277.21
2006	2.50	\$77,184.28	15.00	12.79	0.8525	1.0000	\$65,802.94	\$5,145.62
2005	3.50	\$23,623.28	15.00	11.94	0.7958	1.0000	\$18,800.47	\$1,574.89
2004	4.50	\$23,828.50	15.00	11.11	0.7406	1.0000	\$17,647.21	\$1,588.57
2003	5.50	\$37,498.78	15.00	10.30	0.6869	1.0000	\$25,757.57	\$2,499.92
2002	6.50	\$174,201.67	15.00	9.52	0.6349	1.0000	\$110,598.22	\$11,613.44
2001	7.50	\$16,382.93	15.00	8.77	0.5846	1.0000	\$9,578.14	\$1,092.20
2000	8.50	\$111,514.21	15.00	8.04	0.5363	1.0000	\$59,802.52	\$7,434.28
1997	11.50	\$239,239.39	15.00	6.06	0.4039	1.0000	\$96,640.43	\$15,949.29
1996	12.50	\$275,619.31	15.00	5.47	0.3645	1.0000	\$100,474.19	\$18,374.62
1995	13.50	\$190,834.84	15.00	4.91	0.3277	1.0000	\$62,527.06	\$12,722.32
1994	14.50	\$244,868.86	15.00	4.40	0.2934	1.0000	\$71,840.50	\$16,324.59
1988	20.50	\$39,923.60	15.00	2.09	0.1397	1.0000	\$5,575.91	\$2,661.57
1978	30.50	\$24,007.27	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	32.50	\$1,544.50	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	33.50	\$25,351.71	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	34.50	\$814.23	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	35.50	\$87,709.54	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	36.50	\$4,524.32	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	37.50	\$6,644.50	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	38.50	\$27,731.60	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	39.50	\$11,345.85	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	40.50	\$54,611.08	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	41.50	\$23,398.38	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	42.50	\$3,152.61	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	45.50	\$1,028.82	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	46.50	\$972.68	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	47.50	\$3,539.00	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	48.50	\$12,247.38	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	51.50	\$829.62	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	52.50	\$105.87	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$2,093,225.44	15.00	7.94	0.4611	1.0000	\$965,282.58	\$121,577.90

Depreciation Reserve Summary

Account: PECO Common 3925 PA
Scenario: PECO Common 392.5 Account 2009
Dispersion: 15 - R2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,093,225.44	\$1,034,200.34	0.4941	\$1,059,025.10	0.5059
Computed	\$2,093,225.44	\$1,127,942.86	0.5389	\$965,282.58	0.4611
Difference		(\$93,742.52)	-0.0448	\$93,742.52	0.0448

Remaining Life Depreciation Accrual

Account: PECO Common 3925 PA
Scenario: PECO Common 392.5 Account 2009
Dispersion: 15.00 - R2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$2,093,225.44	7.94	\$133,384.83	6.372215%	12.595058%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$115,519.51)	0.50	(\$3,850.65)	3.333333%	
Total:	\$2,093,225.44 *		\$129,534.18	6.188257%	12.231455%
Average:	\$2,035,465.69		\$129,534.18	6.363859%	12.937048%
Grand Total:	\$2,093,225.44 *		\$129,534.18	6.188257%	12.231455%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3926 PA

Dispersion: 15.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$3,632,564.26	15.00	14.55	0.9699	1.0000	\$3,523,269.54	\$242,170.95
2007	1.50	\$365,024.87	15.00	13.66	0.9106	1.0000	\$332,393.28	\$24,334.99
2006	2.50	\$907,144.32	15.00	12.79	0.8525	1.0000	\$773,379.86	\$60,476.29
2005	3.50	\$319,733.87	15.00	11.94	0.7958	1.0000	\$254,458.59	\$21,315.59
2003	5.50	\$302,059.24	15.00	10.30	0.6869	1.0000	\$207,481.71	\$20,137.28
2002	6.50	\$1,214,887.95	15.00	9.52	0.6349	1.0000	\$771,315.47	\$60,992.53
2001	7.50	\$18,361.97	15.00	8.77	0.5846	1.0000	\$10,735.17	\$1,224.13
2000	8.50	\$5,141.00	15.00	8.04	0.5363	1.0000	\$2,757.00	\$342.73
1996	12.50	\$56,471.34	15.00	5.47	0.3645	1.0000	\$20,586.05	\$3,764.76
1995	13.50	\$70,184.76	15.00	4.91	0.3277	1.0000	\$22,996.05	\$4,678.98
1994	14.50	\$82,414.19	15.00	4.40	0.2934	1.0000	\$24,178.97	\$5,494.28
1993	15.50	\$50,294.80	15.00	3.93	0.2618	1.0000	\$13,168.33	\$3,352.99
1992	16.50	\$41,528.39	15.00	3.49	0.2329	1.0000	\$9,671.12	\$2,768.56
1983	25.50	\$2,890.72	15.00	0.71	0.0475	1.0000	\$137.22	\$192.71
1974	34.50	\$3,888.93	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	35.50	\$3,536.26	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	36.50	\$17,323.55	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	43.50	\$84,406.50	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	46.50	\$57.56	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	62.50	\$920.22	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$7,178,834.70	15.00	12.66	0.8311	1.0000	\$5,966,528.36	\$471,246.78

Depreciation Reserve Summary

Account: PECO Common 3926 PA
Scenario: PECO Common 392.6 Account 2009
Dispersion: 15 - R2

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

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$7,178,834.70	\$2,219,274.50	0.3091	\$4,959,560.20	0.6909
Computed	\$7,178,834.70	\$1,212,306.34	0.1689	\$5,966,528.36	0.8311
Difference		\$1,006,968.16	0.1403	(\$1,006,968.16)	-0.1403

Remaining Life Depreciation Accrual

Account: PECO Common 3926 PA
 Scenario: PECO Common 392.6 Account 2009
 Dispersion: 15.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$7,178,834.70	12.66	\$391,714.67	5.456522%	7.898174%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$124,989.44)	0.50	(\$4,166.31)	3.333330%	
Total:	\$7,178,834.70 *		\$387,548.36	5.398486%	7.814168%
Average:	\$7,116,339.98		\$387,548.36	5.445694%	7.913890%
Grand Total:	\$7,178,834.70 *		\$387,548.36	5.398486%	7.814168%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3930 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$83,816.00	15.00	14.50	0.9667	1.0000	\$81,022.13	\$5,587.73
2007	1.50	\$270,798.56	15.00	13.50	0.9000	1.0000	\$243,718.70	\$18,053.24
2006	2.50	\$134,383.00	15.00	12.50	0.8333	1.0000	\$111,985.83	\$8,958.87
2003	5.50	\$14,209.71	15.00	9.50	0.6333	1.0000	\$8,999.48	\$947.31
1999	9.50	\$84,686.84	15.00	5.50	0.3667	1.0000	\$31,051.84	\$5,645.79
1997	11.50	\$198,912.03	15.00	3.50	0.2333	1.0000	\$46,412.81	\$13,260.80
1995	13.50	\$165,693.43	15.00	1.50	0.1000	1.0000	\$16,569.34	\$11,046.23
1994	14.50	\$64,131.55	15.00	0.50	0.0333	1.0000	\$2,137.72	\$4,275.44
1993	15.50	\$264,501.83	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	17.50	\$19,801.08	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	18.50	\$3,843.69	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	19.50	\$44,583.57	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,349,361.29	15.00	8.00	0.4016	1.0000	\$541,897.86	\$67,775.41

Depreciation Reserve Summary

Account: PECO Common 3930 PA

Scenario: PECO Common 393.0 Account 2009

Dispersion: 15 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,349,361.29	\$142,637.86	0.1057	\$1,206,723.43	0.8943
Computed	\$1,349,361.29	\$807,463.43	0.5984	\$541,897.86	0.4016
Difference		(\$664,825.57)	-0.4927	\$664,825.57	0.4927

Remaining Life Depreciation Accrual

Account: PECO Common 3930 PA
 Scenario: PECO Common 393.0 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$1,349,361.29	8.00	\$150,925.44	11.184954%	12.507045%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$84,131.55)	0.50	(\$2,137.72)	3.333336%	
Total:	\$1,349,361.29 *		\$148,787.72	11.026529%	12.329894%
Average:	\$1,317,295.52		\$148,787.72	11.294938%	12.666475%
Grand Total:	\$1,349,361.29 *		\$148,787.72	11.026529%	12.329894%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3941 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	1.50	\$11,617.00	15.00	13.50	0.9000	1.0000	\$10,455.30	\$774.47
2000	8.50	\$2,391.84	15.00	6.50	0.4333	1.0000	\$1,036.46	\$159.46
1998	10.50	\$14,344.62	15.00	4.50	0.3000	1.0000	\$4,303.39	\$956.31
1997	11.50	\$347,047.27	15.00	3.50	0.2333	1.0000	\$80,977.70	\$23,136.48
1995	13.50	\$33,796.17	15.00	1.50	0.1000	1.0000	\$3,379.62	\$2,253.08
1994	14.50	\$329,623.70	15.00	0.50	0.0333	1.0000	\$10,987.46	\$21,974.91
1993	15.50	\$507,453.28	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	16.50	\$806,255.23	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1991	17.50	\$442,134.14	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1990	18.50	\$479,047.11	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1989	19.50	\$639,752.94	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,613,463.30	15.00	2.26	0.0308	1.0000	\$111,139.92	\$49,254.71

Depreciation Reserve Summary

Account: PECO Common 3941 PA
Scenario: PECO Common 394.1 Account 2009
Dispersion: 15 - SQ

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

Broad Group Procedure

January 1, 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,613,463.30	\$2,437,253.93	0.6745	\$1,176,209.37	0.3255
Computed	\$3,613,463.30	\$3,502,323.38	0.9692	\$111,139.92	0.0308
Difference		(\$1,065,069.45)	-0.2948	\$1,065,069.45	0.2948

Remaining Life Depreciation Accrual

Account: PECO Common 3941 PA
 Scenario: PECO Common 394.1 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$3,613,463.30	2.26	\$521,269.58	14.425761%	44.317755%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$329,623.70)	0.50	(\$10,987.46)	3.333334%	
Total:	\$3,613,463.30 *		\$510,282.12	14.121691%	43.383613%
Average:	\$3,448,651.45		\$510,282.12	14.796570%	50.453171%
Grand Total:	\$3,613,463.30 *		\$510,282.12	14.121691%	43.383613%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3942 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	2.50	\$10,804.91	15.00	12.50	0.8333	1.0000	\$9,004.09	\$720.33
2005	3.50	\$10,526.02	15.00	11.50	0.7667	1.0000	\$8,069.95	\$701.73
		\$21,330.93	15.00	12.01	0.8004	1.0000	\$17,074.04	\$1,422.06

Depreciation Reserve Summary

Account: PECO Common 3942 PA
Scenario: PECO Common 394.2 Account 2009
Dispersion: 15 - SQ
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$21,330.93	\$3,205.28	0.1503	\$18,125.65	0.8497
Computed	\$21,330.93	\$4,256.89	0.1996	\$17,074.04	0.8004
Difference		(\$1,051.61)	-0.0493	\$1,051.61	0.0493

Remaining Life Depreciation Accrual

Account: PECO Common 3942 PA
 Scenario: PECO Common 394.2 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$21,330.93	12.01	\$1,509.65	7.077274%	8.328796%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$0.00)	0.50	(\$0.00)		
Total:	\$21,330.93 *		\$1,509.65	7.077274%	8.328796%
Average:	\$21,330.93		\$1,509.65	7.077274%	8.328796%
Grand Total:	\$21,330.93 *		\$1,509.65	7.077274%	8.328796%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3943 PA

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$12,963.09	20.00	19.50	0.9750	1.0000	\$12,639.01	\$648.15
2007	1.50	\$21,453.01	20.00	18.50	0.9250	1.0000	\$19,844.03	\$1,072.65
2006	2.50	\$3,478.87	20.00	17.50	0.8750	1.0000	\$3,044.01	\$173.94
2004	4.50	\$54,167.87	20.00	15.50	0.7750	1.0000	\$41,980.10	\$2,708.39
2003	5.50	\$286,764.74	20.00	14.50	0.7250	1.0000	\$207,904.44	\$14,338.24
2002	6.50	\$223,879.62	20.00	13.50	0.6750	1.0000	\$151,118.74	\$11,193.98
2001	7.50	\$94,843.94	20.00	12.50	0.6250	1.0000	\$59,277.46	\$4,742.20
2000	8.50	\$23,910.82	20.00	11.50	0.5750	1.0000	\$13,748.72	\$1,195.54
1999	9.50	\$824,190.47	20.00	10.50	0.5250	1.0000	\$432,700.00	\$41,209.52
1997	11.50	\$144,813.49	20.00	8.50	0.4250	1.0000	\$61,545.73	\$7,240.67
1996	12.50	\$56,379.59	20.00	7.50	0.3750	1.0000	\$21,142.35	\$2,818.98
1995	13.50	\$199,759.63	20.00	6.50	0.3250	1.0000	\$64,921.88	\$9,987.98
1994	14.50	\$2,615,533.01	20.00	5.50	0.2750	1.0000	\$719,271.58	\$130,776.65
1993	15.50	\$604,931.15	20.00	4.50	0.2250	1.0000	\$136,109.51	\$30,246.56
1992	16.50	\$322,073.78	20.00	3.50	0.1750	1.0000	\$56,362.91	\$16,103.69
1991	17.50	\$330,225.89	20.00	2.50	0.1250	1.0000	\$41,278.24	\$16,511.29
1990	18.50	\$210,069.80	20.00	1.50	0.0750	1.0000	\$15,755.24	\$10,503.49
1989	19.50	\$427,888.92	20.00	0.50	0.0250	1.0000	\$10,897.22	\$21,394.46
		\$6,457,327.69	20.00	6.41	0.3205	1.0000	\$2,069,341.17	\$322,866.38

Depreciation Reserve Summary

Account: PECO Common 3943 PA

Scenario: PECO Common 394.3 Account 2009

Dispersion: 20 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,457,327.69	\$3,910,774.26	0.6056	\$2,546,553.43	0.3944
Computed	\$6,457,327.69	\$4,387,986.52	0.6795	\$2,069,341.17	0.3205
Difference		(\$477,212.26)	-0.0739	\$477,212.26	0.0739

Remaining Life Depreciation Accrual

Account: PECO Common 3943 PA
 Scenario: PECO Common 394.3 Account 2009
 Dispersion: 20.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$6,457,327.69	6.41	\$397,322.86	6.153054%	15.602377%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$427,888.92)	0.50	(\$10,697.22)	2.499998%	
Total:	\$6,457,327.69 *		\$386,625.64	5.987394%	15.182310%
Average:	\$6,243,383.23		\$386,625.64	6.192566%	16.574816%
Grand Total:	\$6,457,327.69 *		\$386,625.64	5.987394%	15.182310%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3961 PA

Dispersion: 11.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2002	6.50	\$93,979.86	11.00	5.72	0.5200	1.0000	\$48,864.85	\$8,543.62
1998	10.50	\$35,800.78	11.00	4.42	0.4014	1.0000	\$14,370.16	\$3,254.62
1986	22.50	\$5,472.23	11.00	1.65	0.1497	1.0000	\$819.07	\$497.48
1981	27.50	\$6,017.00	11.00	0.77	0.0698	1.0000	\$420.19	\$547.00
1980	28.50	\$3,955.00	11.00	0.59	0.0541	1.0000	\$213.87	\$359.55
1977	31.50	\$11,826.57	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	35.50	\$28,014.86	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$185,066.30	11.00	4.90	0.3495	1.0000	\$64,688.13	\$13,202.26

Depreciation Reserve Summary

Account: PECO Common 3961 PA
Scenario: PECO Common 396.1 Account 2009
Dispersion: 11 - L2
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$185,066.30	\$131,936.61	0.7129	\$53,129.69	0.2871
Computed	\$185,066.30	\$120,378.17	0.6505	\$64,688.13	0.3495
Difference		\$11,558.44	0.0625	(\$11,558.44)	-0.0625

Remaining Life Depreciation Accrual

Account: PECO Common 3961 PA
 Scenario: PECO Common 396.1 Account 2009
 Dispersion: 11.00 - L2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$185,066.30	4.90	\$10,843.29	5.859137%	20.409092%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$25,316.54)	0.50	(\$1,150.75)	4.545447%	
Total:	\$185,066.30 *		\$9,692.54	5.237332%	18.243166%
Average:	\$172,408.03		\$9,692.54	5.621860%	23.949091%
Grand Total:	\$185,066.30 *		\$9,692.54	5.237332%	18.243166%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: *PECO Common 3A7*

Dispersion: 20.00 - L3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$1,401,159.74	20.00	19.50	0.9750	1.0000	\$1,366,130.75	\$70,057.99
2007	1.50	\$6,682,064.26	20.00	18.50	0.9250	1.0000	\$6,180,909.44	\$334,103.21
2006	2.50	\$7,909,519.60	20.00	17.50	0.8750	1.0000	\$6,921,043.21	\$395,475.98
2005	3.50	\$50,000.00	20.00	16.51	0.8253	1.0000	\$41,265.38	\$2,500.00
2003	5.50	\$644,013.54	20.00	14.56	0.7279	1.0000	\$468,782.37	\$32,200.68
2002	6.50	\$50,892.16	20.00	13.61	0.6807	1.0000	\$34,642.76	\$2,544.61
2001	7.50	\$122,375.76	20.00	12.69	0.6347	1.0000	\$77,673.70	\$6,118.79
1999	9.50	\$1,031,170.51	20.00	10.94	0.5470	1.0000	\$564,009.69	\$51,558.53
1998	10.50	\$7,398,704.24	20.00	10.12	0.5060	1.0000	\$3,743,504.70	\$369,935.21
1997	11.50	\$2,320,209.43	20.00	9.36	0.4679	1.0000	\$1,085,630.20	\$116,010.47
1996	12.50	\$14,418.94	20.00	8.67	0.4333	1.0000	\$8,247.25	\$720.95
1995	13.50	\$1,367,919.37	20.00	8.06	0.4029	1.0000	\$551,202.00	\$68,395.97
1990	18.50	\$1,140,540.86	20.00	6.28	0.3142	1.0000	\$358,348.76	\$57,027.04
1986	22.50	\$57,988.37	20.00	5.58	0.2792	1.0000	\$16,192.17	\$2,899.42
1985	23.50	\$437,778.14	20.00	5.38	0.2692	1.0000	\$117,851.74	\$21,888.91
1981	27.50	\$354,726.88	20.00	4.41	0.2207	1.0000	\$78,270.64	\$17,736.34
1979	29.50	\$16,810.90	20.00	3.90	0.1948	1.0000	\$3,274.93	\$840.55
		\$31,000,292.70	20.00	13.95	0.6973	1.0000	\$21,614,979.69	\$1,550,014.64

Depreciation Reserve Summary

Account: PECO Common 397 Composite
Scenario: PECO Common 397 Composite 2009
Dispersion: 20 - L3
Average Net Salvage Rate: 0.00%
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$31,000,292.70	\$3,241,412.88	0.1046	\$27,758,879.82	0.8954
Computed	\$31,000,292.70	\$9,385,313.01	0.3027	\$21,614,979.69	0.6973
Difference		(\$6,143,900.13)	-0.1982	\$6,143,900.13	0.1982

Remaining Life Depreciation Accrual

Account: PECO Common 397 Composite
 Scenario: PECO Common 397 Composite 2009
 Dispersion: 20.00 - L3
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$31,000,292.70	13.95	\$1,990,594.91	6.421213%	7.171020%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$632,892.49)	0.50	(\$15,822.31)	2.500000%	
Total:	\$31,000,292.70 *		\$1,974,772.60	6.370174%	7.114021%
Average:	\$30,683,846.46		\$1,974,772.60	6.435870%	7.196055%
Grand Total:	\$31,000,292.70 *		\$1,974,772.60	6.370174%	7.114021%

* Excluding 2009 Retirements

Generation Arrangement Report

Account: PECO Common 3980 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2009

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	0.50	\$29,625.38	15.00	14.50	0.9667	1.0000	\$28,637.87	\$1,975.03
2007	1.50	\$20,663.73	15.00	13.50	0.9000	1.0000	\$18,597.36	\$1,377.58
2004	4.50	\$13,659.19	15.00	10.50	0.7000	1.0000	\$9,561.43	\$910.61
2003	5.50	\$481,230.78	15.00	9.50	0.6333	1.0000	\$304,779.49	\$32,082.05
1996	12.50	\$82,100.20	15.00	2.50	0.1667	1.0000	\$13,683.37	\$5,473.35
1994	14.50	\$21,021.94	15.00	0.50	0.0333	1.0000	\$700.73	\$1,401.46
		\$648,301.22	15.00	8.70	0.5799	1.0000	\$375,960.25	\$43,220.08

Depreciation Reserve Summary

Account: PECO Common 3980 PA

Scenario: PECO Common 398.0 Account 2009

Dispersion: 15 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$648,301.22	\$101,857.07	0.1571	\$546,444.15	0.8429
Computed	\$648,301.22	\$272,340.97	0.4201	\$375,960.25	0.5799
Difference		(\$170,483.90)	-0.2630	\$170,483.90	0.2630

Remaining Life Depreciation Accrual

Account: PECO Common 3980 PA
 Scenario: PECO Common 398.0 Account 2009
 Dispersion: 15.00 - SQ
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1 , 2009

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2009 Additions	\$648,301.22	8.70	\$62,818.77	9.689750%	11.495918%
2009 Additions	\$0.00		\$0.00		
2009 Retirements	(\$21,021.94)	0.50	(\$700.73)	3.333327%	
Total:	\$648,301.22 *		\$62,118.04	9.581663%	11.367683%
Average:	\$637,790.25		\$62,118.04	9.739572%	11.590632%
Grand Total:	\$648,301.22 *		\$62,118.04	9.581663%	11.367683%

* Excluding 2009 Retirements

**ATTACHMENT
SDR-DEP-3B**

**2004 Electric, Gas, and Common Plant
Service Life Study**

PECO Energy Company

August 2005

2004 Electric, Gas, and Common Plant Service Life Study

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PECO ENERGY COMPANY
2004 Electric, Gas, and Common Plant Service Life Study

Introduction

The purpose of this study is to develop life estimates for electric, gas, and common plant that are used to determine annual depreciation expense. Depreciation expense recovers the net plant investment over the estimated remaining life of the plant. The objective of this recovery is to recognize the consumption of physical plant on the PECO Energy Company (“Company”) books.

The 2004 Electric, Gas, and Common Plant Service Life Study (“2004 Study”) updates the Company’s previous 1999 Study for electric, gas, and common plant. The 2004 Study included 30 years (1975 to 2004) of retirement experience for electric, gas, and common plant.

Appendix A shows a comparison of the average service life and survivor curves from the 1999 Study and 2004 Study for electric transmission, distribution, and general plant. Appendix B shows a comparison of the average service life and survivor curves from the 1999 Study and 2004 Study for common general plant. Appendix C shows a comparison of the average service life and survivor curves from the 1999 Study and the 2004 Study for gas production, storage, distribution, and general plant.

Based on plant balances of January 1, 2005, the estimated annual accrual for electric transmission, distribution, and general plant would be increased from \$89.7 million to \$90.9 million as shown in Appendix E. Based on plant balances of January 1, 2005, the 2005 estimated annual accrual for common general plant would be increased from \$12.7 million to \$17.4 million as shown in Appendix F. Based on plant balances of January 1, 2005, the 2005 estimated annual accrual for gas production, storage, distribution, and general plant would be decreased from \$32.0 million to \$24.8 million as shown in Appendix G.

The comparisons of the 2005 estimated annual accrual are based on using the same net plant balances as of January 1, 2005 and comparing the results when calculated with the existing 2005 depreciation rates before the 2004 Life Study with the depreciation rates after performing the 2004 Life Study.

Depreciation Methods

The remaining life method which uses all retirement experience to develop remaining lives that are applied to the electric, common, and gas plant accounts using the broad group procedure.

The life span method of analysis uses a terminal date for gas production and storage plant accounts.

Salvage and Removal Costs

For electric, common, and gas plant, the life estimates developed in this study do not reflect any allowance for salvage or removal costs as the remaining life depreciation methodology handles salvage and removal costs without additional adjustments.

Discussion of the Factors Considered in Arriving at Life Estimates

The life estimates developed in this study are based on the actuarial type of analysis of retirement experience. The analysis is made at the primary account level or in some instances at an account subdivision level. Survivor data developed by the actuarial analysis are charted and compared visually and statically with Iowa Curves.

The actuarial data may produce a complete life cycle of experience (e.g., survivors range from 100% to 0% as the age increases) or an incomplete survivor curve (e.g., a stub if retirement data is limited). When a substantially complete life cycle of uniform experience was available, the average service life and dispersion curve that best conformed to this data is selected for the account. In cases where the available data produces an incomplete life cycle or stub survivor curve, the average service life and dispersion curve is based on the best conformance with the available data.

The results of the actuarial analysis were determined and reviewed with management (e.g., Engineering, Construction, Real Estate & Facilities, Gas Plant Operations, etc.) for reasonableness to determine the final average service life for each group of assets. In certain cases, based on the experiences of management, prior life estimates, estimates for functionally related facilities, the amount of meaningful retirement experience available, and expectations of how the assets will be utilized in the future, the average service life was changed.

A minimum of sum of squares criteria to identify the best fitting combined dispersion and average service life was used for the 2004 Study using computerized software. The system procedure involves deriving the average service life and survivor curve that will produce a theoretical realized life equal to measured realized life of the observed data. The best fitting combined dispersion and average service life is based on the minimum sum of squares criterion between the observed and theoretical proportion surviving.

ELECTRIC TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT

Electric Transmission Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. Based on the analysis performed, the proposed average service lives of the electric transmission plant are the same and the survivor curves are primarily the same as the 1999 Study. The results of the average services lives for account 352 through 359 (see Appendix A) show average service life estimates ranging between 40 and 60 years.

Electric Distribution Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. Based on the analysis performed, the proposed average service lives and survivor curves have changed for some electric distribution accounts. The changes (both increases and decreases) for proposed service lives resulted from the actuarial analysis, engineering/management judgment (e.g., actuarial analysis supported by engineering judgment for longer lasting transformer lives, actuarial analysis supported by engineering judgment for shorter lasting underground service lives, etc.), functionally related equipment, and technology changes (e.g., different technology and types of electric meters used for shorter electric meter lives). The results of the average services

lives for account 361 through 373 (see Appendix A) show average service life estimates ranging between 19 and 65 years.

Electric General Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. The changes (both increases and decreases) for average proposed service lives resulted from the actuarial analysis, engineering/management judgment, future management plans, and technology changes (e.g., computer equipment, office machines, and communication equipment all with shorter lives, etc.). The results of the average services lives for account 390 through 398 (see Appendix A) show average service life estimates ranging between 5 and 50 years.

COMMON PLANT

Common General Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. The changes (both increases and decreases) for proposed average service lives resulted from the actuarial analysis, engineering/management judgment, future management plans, and technology changes (e.g., computer equipment, office machines, and communication equipment all with shorter lives, etc.). The results of the average services lives for account 390 through 398 (see Appendix B) show average service life estimates ranging between 5 and 50 years.

GAS PLANT

Gas Production Plant

The facilities at Tilghman Street gas production plant are depreciated using a terminal date. The life estimates recommended for these groups of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. The 1999 Study used a terminal year of 2009. Based on future management plans, engineering/management judgment, and the current age and material condition of the plant, the plant is expected to have a terminal life of 2035. The terminal life for account 305 and 311 (see Appendix C) is 2035.

Gas Storage Plant

The facilities at West Conshohocken gas storage plant are depreciated using a terminal date. The life estimates recommended for these groups of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. The 1999 Study used a terminal year of 2010. Based on future management plans, engineering/management judgment, and the current age and material condition of the plant, the plant is expected to have a terminal life of 2032. The terminal life for accounts 361 through 363 (see Appendix C) is 2032.

Gas Distribution Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. The changes for proposed average service lives resulted from the actuarial analysis, engineering/management judgment (e.g., additional experience and life expectancy with plastic mains resulting in longer lives, etc.), functionally related equipment, and technology changes (e.g., increased cathodic protection on steel mains resulting in longer lives, additional experience and technology changes in gas meters resulting in shorter lives, etc.). The results of the average services lives for account 375 through 387 (see Appendix C) show average service life estimates ranging between 22 and 66 years.

Gas General Plant

The life estimates recommended for this group of accounts are based on actuarial analysis, prior life estimates, and engineering judgment. The changes (both increases and decreases) for proposed average service lives resulted from the actuarial analysis, engineering/management judgment, future management plans, and technology changes (e.g., computer equipment with shorter lives, etc.). The results of the average services lives for account 390 through 398 (see Appendix C) show average service life estimates ranging between 5 and 50 years.

PECO Energy Company
Service Life Study Estimates by Account
Electric Plant
Appendix A

Electric Transmission Plant

Utility Account Number	Utility Account Description	1999 Life Study Average Service Life (ASL)	1999 Life Study Dispersion Curve	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Electric 352	Structures & Improvements	50	R5	50	R3
PECO Electric 3530	Station Equipment	55	S1	55	S1
PECO Electric 3540	Towers & Fixtures	60	R2.5	60	R2.5
PECO Electric 3550	Poles & Fixtures	45	L2	45	L1.5
PECO Electric 3560	OH Conductors & Devices	55	R3	55	R3
PECO Electric 3570	UG Conduit	60	R2	60	R4
PECO Electric 3580	UG Conductors & Devices	60	R2	60	R2
PECO Electric 3590	Roads & Trails	40	S3	40	S3

Electric Distribution Plant

Utility Account Number	Utility Account Description	1999 Life Study Average Service Life (ASL)	1999 Life Study Dispersion Curve	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Electric 361	Structures & Improvements	45	L2	45	L2
PECO Electric 3620	Station Equipment	45	L2	45	R2.5
PECO Electric 3640	Poles & Fixtures	50	R1	53	R2
PECO Electric 3650	OH Conductors & Devices	50	L1	52	R3
PECO Electric 3660	UG Conduit	60	R4	65	R4
PECO Electric 3670	UG Conductors & Devices	60	R1.5	56	S0.5
PECO Electric 3680	Transformers	40	R0.5	54	R2
PECO Electric 3691	Aerial Services	45	L2	51	R4
PECO Electric 3692	UG Services	65	L1	52	R2.5
PECO Electric 3700	Meters	31	R1.5	20	R0.5
PECO Electric 3710	Customer Premises	45	O4	35	R3
PECO Electric 3730	Street Lighting & Signal Systems	17	L1	19	L1
PECO Electric 3731	Aerial Street Lighting	9	O3	19	L1
PECO Electric 3732	UG Street Lighting	15	L0.5	19	L1
PECO Electric 3733	Private Outdoor Lighting	23	L0.5	19	L1

Electric General Plant

Utility Account Number	Utility Account Description	1999 Life Study Average Service Life (ASL)	1999 Life Study Dispersion Curve	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Electric 390	Structures & Improvements	50	L1.5	50	R1.5
PECO Electric 3911	Office Machines	20	L0.5	10	SQ
PECO Electric 3912	Furniture & Fixtures	20	L0.5	15	SQ
PECO Electric 3913	Computers	8	R1	5	SQ
PECO Electric 3930	Stores Equipment	22	L2	20	SQ
PECO Electric 3940	Tools & Equipment	45	R1	20	SQ
PECO Electric 3951	Lab Equipment - Testing	32	R4	15	SQ
PECO Electric 3952	Lab Equipment - Meters	35	S2	15	SQ
PECO Electric 3970	Communication Equipment	35	R3	28	S2
PECO Electric 3980	Miscellaneous Equipment	22	R3	15	SQ

**PECO Energy Company
Service Life Study Estimates by Account
Common Plant
Appendix B**

Common General Plant

Utility Account Number	Utility Account Description	1999 Life Study Average Service Life (ASL)	1999 Life Study Dispersion Curve	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Common 390	Structures & Improvements	46	L2	50	R2
PECO Common 3911	Office Machines	20	L0.5	10	SQ
PECO Common 3912	Furniture & Fixtures	20	L0.5	15	SQ
PECO Common 3913	Computers	6	R4	5	SQ
PECO Common 3921	Automobiles	11	L2	7	R1.5
PECO Common 3922	Light Trucks	11	L2	9	L2
PECO Common 3923	Heavy Trucks	11	L2	12	R1
PECO Common 3924	Tractors	11	L2	9	R1
PECO Common 3925	Trailers	11	L2	15	R2
PECO Common 3926	Other Vehicles	11	L2	10	R4
PECO Common 3930	Stores Equipment	28	R2	20	SQ
PECO Common 3941	Construction Tools	21	L1.5	20	SQ
PECO Common 3943	Garage Equipment	21	L1.5	20	SQ
PECO Common 3961	Power Operated Vehicles	10	L1	11	L2
PECO Common 3970	Communication Equipment	26	L3	28	S2
PECO Common 3980	Miscellaneous Equipment	17	R1	15	SQ

**PECO Energy Company
Service Life Study Estimates by Account
Gas Plant
Appendix C**

**[Gas Service Life Study Estimates by Account
Intentionally Omitted]**

PECO Energy Company
Development of Remaining Lives & Remaining Life Depreciation Accrual
Appendix D-1

PECO Electric 364 = Poles, Towers, & Fixtures
Average Service Life = 53 Years
Dispersion Curve = R2

Development of Remaining Lives – Based on data from Appendix D-4.

1. The Vintage, Age, and Surviving Plant columns are based on data from January 1, 2005,
2. The Average Life column is based on the Average Service Life and Iowa curve for this account (as described in the “Discussion of the Factors Considered in Arriving at Life Estimates” section).
 - See Appendix D-2 – Average Service Life and Dispersion Curve to see a graphical depiction of the actual survivor data points and selected Iowa survivor points. Note: The Average Service Life shown on the graph is rounded up or down the nearest full year (e.g., 53.39 would be rounded to 53) when performing the Remaining Life Depreciation Accrual as explained below.
 - See Appendix D-3 – Life Table to see data used by the system to develop the Average Service Life and Dispersion Curve.
3. The Remaining Life for each vintage year is calculated by the system.
4. The Net Plant Ratio for each year is calculated by dividing the Remaining Life by the Average Life
5. The Computed Net Plant for each year is calculated by multiplying the Surviving Plant by the Net Plant Ratio.
6. The Accrual column for each year is calculated by dividing the Computed Net Plant by the Remaining Life.
 - Note: The Accrual column calculation is before adjusting for over/under accrual of the Reserve which is explained below (see the Remaining Life Depreciation Accrual section).
7. The overall Remaining Life of 41.52 years is calculated by dividing the Total Computed Net Plant (the sum of Computed Net Plant for each year) of \$344,039,764.57 by the Total Accrual (the sum of the Accrual for each year) of \$8,286,925.84.

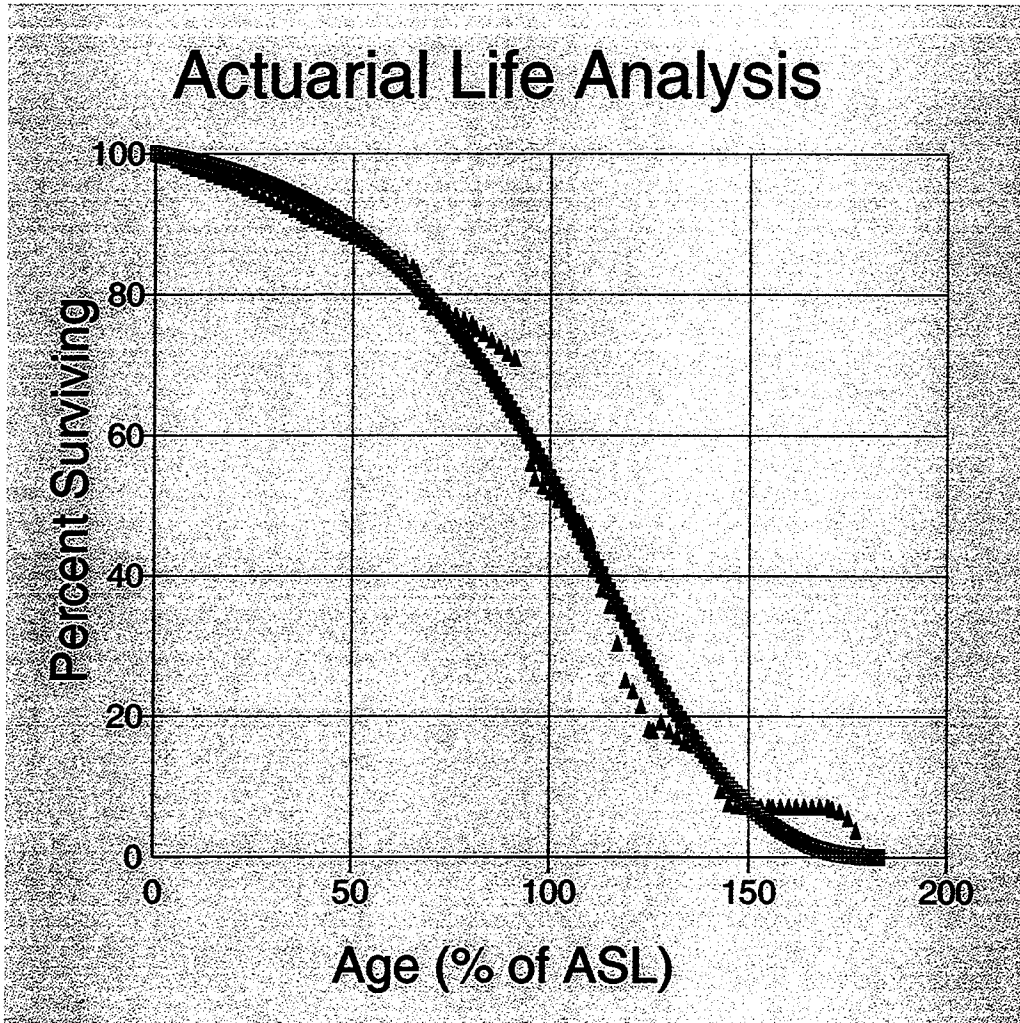
Note: Each of the steps identified are calculated through the use of depreciation system software.

Remaining Life Depreciation Accrual – Based on data from Appendix D-5.

1. The Plant Amount column shown on the Remaining Life Depreciation Accrual report reflects the gross Plant balance as of January 1, 2005.
2. The Remaining Life column shown on the Remaining Life Depreciation Accrual report is determined as described above in the “Development of Remaining Lives” section.
3. The Accrual Dollars column shown on the Remaining Life Depreciation Accrual report is calculated by the system as follows:
 - Determine the Total Accrual as described above in the “Development of Remaining Lives” section which is \$8,286,925.84 in this example.
 - Determine the difference between the Actual Net Plant Balance \$339,326,378.74 and the Computed Net Plant Balance \$344,039,764.57 which is (\$4,713,385.83). The Computed Net Plant Balance is determined in the “Development of Remaining Lives” section.
 - Determine the adjusted accrual for over/under Reserve by dividing the Difference Actual Net Plant to Computed Net Plant of (\$4,713,385.83) by the Remaining Life of 41.52 to obtain (\$113,531.87).
 - The Accrual of \$8,173,393.97 is determined by adding the Total Accrual of \$8,286,925.84 and the over/under Reserve (\$113,538.87).
 - The Accrual Rate (Net Plant) of 2.408712% is determined by dividing the 2005 Accrual of \$8,173,393.97 by the actual Net Plant Balance of \$339,326,378.74.

**PECO Energy Company
Average Service Life & Dispersion Curve
Appendix D-2**

PECO Energy – 2005 Depreciation Study Survivor Curve
PECO Electric Account 364.00 – Poles and Fixtures
Placement Band – 1856 – 2004
Observation Band – 1975 – 2004
53.39 R2



**PECO Energy Company
Life Table
Appendix D-3**

PECO Energy – 2005 Depreciation Study Life Table
PECO Electric Account 364.00 – Poles and Fixtures
Placement Band – 1856 – 2004
Observation Band – 1975 – 2004
53.39 R2

Age	Exposures	Retirements	Retirement Ratio	Survivor Ratio	% Surviving Beginning of Interval
0	389,720,904	378,582	0.00097	0.99903	100
0.5	369,655,944	926,973	0.00251	0.99749	99.903
1.5	341,233,575	1,904,513	0.00558	0.99442	99.65224
2.5	313,526,509	1,137,265	0.00363	0.99637	99.09618
3.5	275,753,066	1,282,549	0.00465	0.99535	98.73646
4.5	272,215,003	980,519	0.0036	0.9964	98.27734
5.5	220,092,940	810,445	0.00368	0.99632	97.92354
6.5	213,308,283	910,836	0.00427	0.99573	97.56318
7.5	212,748,225	905,229	0.00425	0.99575	97.14659
8.5	210,488,255	819,573	0.00389	0.99611	96.73372
9.5	206,470,077	782,797	0.00379	0.99621	96.35743
10.5	198,445,306	850,470	0.00429	0.99571	95.99224
11.5	186,666,327	799,103	0.00428	0.99572	95.58043
12.5	176,208,537	911,052	0.00517	0.99483	95.17135
13.5	169,683,475	933,275	0.0055	0.9945	94.67931
14.5	159,949,676	773,807	0.00484	0.99516	94.15857
15.5	147,924,526	822,484	0.00556	0.99444	93.70284
16.5	138,223,796	788,354	0.0057	0.9943	93.18185
17.5	126,709,745	708,676	0.00559	0.99441	92.65071
18.5	117,999,967	598,709	0.00507	0.99493	92.13279
19.5	111,129,864	577,451	0.0052	0.9948	91.66568
20.5	104,910,047	531,231	0.00506	0.99494	91.18902
21.5	100,605,848	523,801	0.00521	0.99479	90.7276
22.5	96,000,735	482,038	0.00502	0.99498	90.25491
23.5	92,237,367	495,058	0.00537	0.99463	89.80183
24.5	88,729,136	490,870	0.00553	0.99447	89.31959
25.5	85,458,074	521,788	0.00611	0.99389	88.82565
26.5	81,653,723	453,544	0.00555	0.99445	88.28293
27.5	77,802,044	424,271	0.00545	0.99455	87.79296
28.5	74,668,367	442,589	0.00593	0.99407	87.31449
29.5	71,294,332	422,697	0.00593	0.99407	86.79672
30.5	66,353,952	467,294	0.00704	0.99296	86.28202
31.5	62,386,581	387,262	0.00621	0.99379	85.67459
32.5	58,743,581	367,868	0.00626	0.99374	85.14255
33.5	55,054,329	414,221	0.00752	0.99248	84.60956
34.5	49,408,003	409,560	0.00829	0.99171	83.9733
35.5	43,738,815	2,257,857	0.05162	0.94838	83.27716
36.5	38,618,582	376,986	0.00976	0.99024	78.97839
37.5	36,013,199	147,325	0.00409	0.99591	78.20756
38.5	34,024,750	186,156	0.00547	0.99453	77.88769
39.5	33,918,836	184,362	0.00544	0.99456	77.46164
40.5	30,701,928	239,528	0.0078	0.9922	77.04025
41.5	27,514,051	198,960	0.00723	0.99277	76.43934
42.5	24,292,048	238,434	0.00982	0.99018	75.88668
43.5	20,782,993	188,888	0.00909	0.99091	75.14147
44.5	17,939,030	214,140	0.01194	0.98806	74.45843
45.5	15,514,133	196,424	0.01266	0.98734	73.5694
46.5	13,409,533	171,377	0.01278	0.98722	72.63801
47.5	11,580,342	116,447	0.01006	0.98994	71.7097
48.5	9,694,023	1,241,316	0.12805	0.87195	70.9883
49.5	7,210,122	687,624	0.09537	0.90463	61.89825
50.5	5,519,505	211,050	0.03824	0.96176	55.99501
51.5	4,944,057	99,155	0.02006	0.97994	53.85376
52.5	4,880,937	78,715	0.01613	0.98387	52.77345
53.5	4,174,348	85,993	0.0206	0.9794	51.92221
54.5	3,790,529	102,699	0.02709	0.97291	50.85261

**PECO Energy Company
Life Table
Appendix D-3**

Age	Exposures	Retirements	Retirement Ratio	Survivor Ratio	% Surviving Beginning of Interval
55.5	3,300,795	56,377	0.01708	0.98292	49.47501
56.5	2,870,068	64,284	0.0224	0.9776	48.62998
57.5	2,604,115	98,774	0.03793	0.96207	47.54067
58.5	2,297,433	236,934	0.10313	0.89687	45.73745
59.5	1,891,358	132,293	0.06995	0.93005	41.02055
60.5	1,600,425	99,915	0.06243	0.93757	38.15116
61.5	1,377,933	206,150	0.14961	0.85039	35.76938
62.5	1,014,211	174,614	0.17217	0.82783	30.41792
63.5	838,130	52,217	0.0623	0.9377	25.18087
64.5	786,132	68,854	0.08759	0.91241	23.6121
65.5	695,048	109,266	0.15721	0.84279	21.54392
66.5	548,524	6,176	0.01126	0.98874	18.157
67.5	525,011	(36,721)	-0.06994	1.06994	17.95255
68.5	514,810	35,166	0.06831	0.93169	19.20815
69.5	438,645	18,647	0.04251	0.95749	17.89604
70.5	399,026	20,332	0.05095	0.94905	17.13528
71.5	360,424	6,065	0.01683	0.98317	16.26224
72.5	340,752	8,800	0.02583	0.97417	15.98855
73.5	311,089	25,066	0.08057	0.91943	15.57557
74.5	432,998	22,471	0.0519	0.9481	14.32065
75.5	313,454	95,659	0.30518	0.69482	13.57741
76.5	194,693	38,232	0.19637	0.80363	9.43386
77.5	156,461	6,428	0.04109	0.95891	7.58133
78.5	150,032	1,146	0.00764	0.99236	7.26981
79.5	148,887	490	0.00329	0.99671	7.21427
80.5	169,285	367	0.00217	0.99783	7.19054
81.5	168,919	213	0.00126	0.99874	7.17494
82.5	168,706	0	0	1	7.1659
83.5	168,706	-	0	1	7.1659
84.5	168,706	-	0	1	7.1659
85.5	168,706	-	0	1	7.1659
86.5	168,706	-	0	1	7.1659
87.5	168,706	-	0	1	7.1659
88.5	168,706	-	0	1	7.1659
89.5	168,706	-	0	1	7.1659
90.5	168,706	8,301	0.0492	0.9508	7.1659
91.5	160,405	8,306	0.05178	0.94822	6.81334
92.5	152,099	22,608	0.14864	0.85136	6.46055
93.5	129,491	41,534	0.32075	0.67925	5.50025
94.5	87,957	74,127	0.84276	0.15724	3.73604
95.5	13,830	13,830	1	0	0.58745
96.5	-	-	0	1	0
97.5	-	-	0	1	0
98.5	-	-	0	1	0
99.5	-	-	0	1	0
100.5	-	-	0	1	0
101.5	-	-	0	1	0
102.5	-	-	0	1	0
103.5-148.5	-	-	0	1	0

PECO Energy Company
Development of Remaining Life
Appendix D-4

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2005

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2004	0.50	\$25,364,528.33	53.00	52.55	0.9915	1.0000	\$25,147,843.02	\$478,576.01
2003	1.50	\$31,806,648.99	53.00	51.64	0.9744	1.0000	\$30,993,286.50	\$600,125.45
2002	2.50	\$29,961,093.30	53.00	50.75	0.9575	1.0000	\$28,687,761.51	\$565,303.65
2001	3.50	\$40,852,896.58	53.00	49.86	0.9407	1.0000	\$38,428,752.28	\$770,809.37
2000	4.50	\$8,419,234.77	53.00	48.97	0.9239	1.0000	\$7,778,757.92	\$158,853.49
1999	5.50	\$57,232,691.48	53.00	48.09	0.9073	1.0000	\$51,926,036.26	\$1,079,862.10
1998	6.50	\$9,437,055.25	53.00	47.21	0.8907	1.0000	\$8,405,917.27	\$178,057.65
1997	7.50	\$2,438,801.48	53.00	46.34	0.8743	1.0000	\$2,132,224.75	\$46,015.12
1996	8.50	\$3,792,733.67	53.00	45.47	0.8580	1.0000	\$3,253,982.57	\$71,561.01
1995	9.50	\$5,832,591.21	53.00	44.61	0.8417	1.0000	\$4,909,389.62	\$110,048.89
1994	10.50	\$10,957,529.51	53.00	43.76	0.8256	1.0000	\$9,046,441.84	\$206,745.84
1993	11.50	\$14,484,287.55	53.00	42.91	0.8096	1.0000	\$11,726,150.18	\$273,288.44
1992	12.50	\$13,358,056.92	53.00	42.06	0.7937	1.0000	\$10,602,009.06	\$252,038.81
1991	13.50	\$9,809,510.59	53.00	41.23	0.7779	1.0000	\$7,631,031.34	\$185,085.11
1990	14.50	\$12,455,404.22	53.00	40.40	0.7623	1.0000	\$9,494,321.54	\$235,007.63
1989	15.50	\$14,325,222.16	53.00	39.58	0.7467	1.0000	\$10,697,029.32	\$270,287.21
1988	16.50	\$11,447,082.17	53.00	38.76	0.7313	1.0000	\$8,371,411.80	\$215,982.68
1987	17.50	\$12,931,808.85	53.00	37.95	0.7160	1.0000	\$9,259,456.61	\$243,996.39
1986	18.50	\$10,273,748.32	53.00	37.15	0.7009	1.0000	\$7,200,444.36	\$193,844.31
1985	19.50	\$8,091,794.36	53.00	36.35	0.6858	1.0000	\$5,549,617.11	\$152,675.37
1984	20.50	\$6,971,176.84	53.00	35.56	0.6709	1.0000	\$4,677,166.09	\$131,531.64
1983	21.50	\$5,069,601.46	53.00	34.78	0.6562	1.0000	\$3,326,497.21	\$95,652.86
1982	22.50	\$5,168,298.48	53.00	34.00	0.6416	1.0000	\$3,315,847.31	\$97,515.07
1981	23.50	\$4,333,621.81	53.00	33.24	0.6271	1.0000	\$2,717,583.59	\$81,766.45
1980	24.50	\$3,791,232.01	53.00	32.48	0.6128	1.0000	\$2,323,110.71	\$71,532.68
1979	25.50	\$3,556,791.76	53.00	31.72	0.5986	1.0000	\$2,128,990.24	\$67,109.28
1978	26.50	\$3,845,612.30	53.00	30.98	0.5845	1.0000	\$2,247,864.28	\$72,558.72
1977	27.50	\$3,718,638.13	53.00	30.24	0.5706	1.0000	\$2,121,980.36	\$70,162.98
1976	28.50	\$3,036,257.33	53.00	29.52	0.5569	1.0000	\$1,690,862.84	\$57,287.87
1975	29.50	\$3,182,181.83	53.00	28.80	0.5433	1.0000	\$1,728,915.91	\$60,041.17
1974	30.50	\$4,796,174.89	53.00	28.08	0.5299	1.0000	\$2,541,439.86	\$90,493.87
1973	31.50	\$3,713,192.25	53.00	27.38	0.5167	1.0000	\$1,918,460.73	\$70,060.23
1972	32.50	\$3,575,177.81	53.00	26.69	0.5036	1.0000	\$1,800,367.58	\$67,456.19
1971	33.50	\$3,638,096.26	53.00	26.00	0.4907	1.0000	\$1,785,055.92	\$68,643.33

PECO Energy Company
Development of Remaining Life
Appendix D-4

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2005

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1970	34.50	\$5,316,491.52	53.00	25.33	0.4779	1.0000	\$2,540,791.72	\$100,311.16
1969	35.50	\$5,342,772.30	53.00	24.66	0.4653	1.0000	\$2,486,170.80	\$100,807.02
1968	36.50	\$2,986,453.85	53.00	24.01	0.4529	1.0000	\$1,352,672.17	\$56,348.19
1967	37.50	\$2,282,304.89	53.00	23.36	0.4407	1.0000	\$1,005,847.72	\$43,062.36
1966	38.50	\$1,938,821.50	53.00	22.72	0.4287	1.0000	\$831,133.96	\$36,581.54
1965	39.50	\$0.00	53.00	22.09	0.4168	1.0000	\$0.00	\$0.00
1964	40.50	\$3,085,569.20	53.00	21.48	0.4052	1.0000	\$1,250,342.41	\$58,218.29
1963	41.50	\$2,995,789.24	53.00	20.87	0.3938	1.0000	\$1,179,626.76	\$56,524.33
1962	42.50	\$3,061,081.94	53.00	20.27	0.3825	1.0000	\$1,170,878.02	\$57,756.26
1961	43.50	\$3,353,900.60	53.00	19.69	0.3714	1.0000	\$1,245,763.98	\$63,281.14
1960	44.50	\$2,797,671.40	53.00	19.11	0.3606	1.0000	\$1,008,774.50	\$52,786.25
1959	45.50	\$2,470,255.62	53.00	18.55	0.3499	1.0000	\$864,381.63	\$46,608.60
1958	46.50	\$2,065,498.65	53.00	17.99	0.3395	1.0000	\$701,154.15	\$38,971.67
1957	47.50	\$1,810,497.69	53.00	17.45	0.3292	1.0000	\$596,036.57	\$34,160.33
1956	48.50	\$1,868,920.58	53.00	16.92	0.3192	1.0000	\$596,515.89	\$35,262.65
1955	49.50	\$1,314,475.59	53.00	16.40	0.3094	1.0000	\$406,674.13	\$24,801.43
1954	50.50	\$1,118,996.63	53.00	15.89	0.2998	1.0000	\$335,444.63	\$21,113.14
1953	51.50	\$392,177.69	53.00	15.39	0.2904	1.0000	\$113,877.04	\$7,399.58
1952	52.50	\$0.00	53.00	14.90	0.2812	1.0000	\$0.00	\$0.00
1951	53.50	\$685,388.94	53.00	14.43	0.2722	1.0000	\$186,571.39	\$12,931.87
1950	54.50	\$401,269.12	53.00	13.96	0.2634	1.0000	\$105,714.18	\$7,571.12
1949	55.50	\$418,369.46	53.00	13.51	0.2549	1.0000	\$106,640.90	\$7,893.76
1948	56.50	\$394,674.84	53.00	13.07	0.2466	1.0000	\$97,307.77	\$7,446.70
1947	57.50	\$220,653.86	53.00	12.64	0.2384	1.0000	\$52,610.59	\$4,163.28
1946	58.50	\$228,947.88	53.00	12.22	0.2305	1.0000	\$52,772.41	\$4,319.77
1945	59.50	\$178,141.16	53.00	11.81	0.2228	1.0000	\$39,684.01	\$3,361.15
1944	60.50	\$161,205.66	53.00	11.41	0.2152	1.0000	\$34,697.37	\$3,041.62
1943	61.50	\$128,005.31	53.00	11.02	0.2079	1.0000	\$26,611.15	\$2,415.19
1942	62.50	\$158,828.09	53.00	10.64	0.2007	1.0000	\$31,882.23	\$2,996.76
1941	63.50	\$1,657.54	53.00	10.27	0.1938	1.0000	\$321.17	\$31.27
1940	64.50	\$0.00	53.00	9.91	0.1870	1.0000	\$0.00	\$0.00
1939	65.50	\$22,230.16	53.00	9.56	0.1803	1.0000	\$4,008.85	\$419.44
1938	66.50	\$37,258.07	53.00	9.21	0.1738	1.0000	\$6,476.09	\$702.98
1937	67.50	\$17,336.40	53.00	8.88	0.1675	1.0000	\$2,903.37	\$327.10

PECO Energy Company
Development of Remaining Life
Appendix D-4

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2005

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1936	68.50	\$46,922.40	53.00	8.55	0.1613	1.0000	\$7,567.13	\$885.33
1935	69.50	\$40,998.92	53.00	8.22	0.1552	1.0000	\$6,362.53	\$773.56
1934	70.50	\$20,971.44	53.00	7.91	0.1492	1.0000	\$3,129.42	\$395.69
1933	71.50	\$18,269.82	53.00	7.60	0.1434	1.0000	\$2,619.19	\$344.71
1932	72.50	\$13,608.09	53.00	7.29	0.1376	1.0000	\$1,872.36	\$256.76
1931	73.50	\$20,862.76	53.00	6.99	0.1319	1.0000	\$2,752.11	\$393.64
1930	74.50	\$21,730.45	53.00	6.69	0.1263	1.0000	\$2,744.55	\$410.01
1929	75.50	\$97,073.39	53.00	6.39	0.1206	1.0000	\$11,709.01	\$1,831.57
1928	76.50	\$23,101.90	53.00	6.10	0.1151	1.0000	\$2,658.09	\$435.88
1927	77.50	\$0.00	53.00	5.81	0.1095	1.0000	\$0.00	\$0.00
1926	78.50	\$0.00	53.00	5.51	0.1040	1.0000	\$0.00	\$0.00
1925	79.50	\$0.00	53.00	5.22	0.0986	1.0000	\$0.00	\$0.00
1924	80.50	(\$20,888.12)	53.00	4.93	0.0931	1.0000	(\$1,944.89)	(\$394.12)
1923	81.50	\$0.00	53.00	4.65	0.0877	1.0000	\$0.00	\$0.00
1922	82.50	\$0.00	53.00	4.36	0.0823	1.0000	\$0.00	\$0.00
1921	83.50	\$0.00	53.00	4.08	0.0769	1.0000	\$0.00	\$0.00
1920	84.50	\$0.00	53.00	3.78	0.0713	1.0000	\$0.00	\$0.00
1919	85.50	\$0.00	53.00	3.49	0.0659	1.0000	\$0.00	\$0.00
1918	86.50	\$0.00	53.00	3.21	0.0605	1.0000	\$0.00	\$0.00
1917	87.50	\$0.00	53.00	2.93	0.0552	1.0000	\$0.00	\$0.00
1916	88.50	\$0.00	53.00	2.65	0.0500	1.0000	\$0.00	\$0.00
1915	89.50	\$0.00	53.00	2.38	0.0448	1.0000	\$0.00	\$0.00
1914	90.50	\$0.00	53.00	2.11	0.0398	1.0000	\$0.00	\$0.00
1913	91.50	\$0.00	53.00	1.85	0.0349	1.0000	\$0.00	\$0.00
1912	92.50	\$0.00	53.00	1.61	0.0304	1.0000	\$0.00	\$0.00
1911	93.50	\$0.00	53.00	1.34	0.0252	1.0000	\$0.00	\$0.00
1910	94.50	\$0.00	53.00	1.09	0.0207	1.0000	\$0.00	\$0.00
1900	104.50	\$0.00	53.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$439,207,069.30	53.00	41.52	0.7833	1.0000	\$344,039,764.57	\$8,286,925.84

**PECO Energy Company
Remaining Life Accrual
Appendix D-5**

Remaining Life Depreciation Accrual

Account: PECO Electric 3640 PA
 Scenario: PECO Elect 364.0 Account Survivors
 Dispersion: 53.00 - R2
 Average Net Salvage Rate: 0.00%
 Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2005

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2005 Additions	\$439,207,069.30	41.52	\$8,173,393.97	1.860943%	2.408712%

Utility Account Number	Utility Account Description	Net Plant	Remaining Life	Computed Net Plant	Computed Accrual	Difference Actual Net Plant to Computed Net Plant	Accrual Adjustment	2005 Estimated Accrual - After Study (New Rates)
PECO Electric 3640	Poles & Fixtures	339,326,378.74	41.52	344,039,764.57	8,286,925.84	(4,713,385.83)	(113,531.87)	8,173,393.97

PECO Energy Company
Depreciation Expense by Function
Electric Plant
Appendix E

Utility Account Number	Ending Plant Balance	Total Reserve	Net Plant	2005 Estimated Accrual - After Study (New Rates)	2005 Estimated Accrual - Before Study (Existing Rates)	Change in 2005 Est Accrual - After Study to 2005 Est Accrual - Before Study (Existing Rates)	2005 Depreciation Rate - After Study	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Electric 352	25,769,798.95	13,875,794.75	11,894,004.20	453,332.49	592,321.41	(138,988.92)	3.81144%	50	R3
PECO Electric 3530	355,428,510.51	142,299,316.97	213,129,193.54	5,725,329.23	5,875,971.87	(150,642.64)	2.68632%	55	S1
PECO Electric 3540	238,478,203.12	120,517,302.57	117,960,900.55	3,251,880.65	3,225,051.02	26,829.63	2.75674%	60	R2.5
PECO Electric 3550	6,160,462.34	1,251,589.54	4,908,872.80	136,449.96	136,123.04	326.92	2.77966%	45	L1.5
PECO Electric 3560	127,365,670.77	64,188,751.18	63,176,919.59	1,991,799.35	1,884,567.51	107,231.84	3.15273%	55	R3
PECO Electric 3570	7,091,430.83	4,083,875.22	3,007,555.61	105,124.77	111,008.88	(5,884.11)	3.49536%	60	R4
PECO Electric 3580	79,834,335.69	37,315,597.26	42,518,738.43	1,091,157.84	1,086,353.77	4,804.07	2.56630%	60	R2
PECO Electric 3590	2,054,612.11	1,794,411.63	260,200.48	23,498.27	33,610.10	(10,111.83)	9.03083%	40	S3
PECO Electric 361	42,521,031.39	25,489,064.84	17,031,966.55	711,414.14	933,011.13	(221,596.99)	4.17693%	45	L2
PECO Electric 3620	614,464,967.19	264,459,177.23	350,005,789.96	12,465,441.11	11,784,694.95	680,746.16	3.56150%	45	R2.5
PECO Electric 3640	439,207,069.30	99,880,690.56	339,326,378.74	8,173,393.97	8,866,598.28	(693,204.31)	2.40871%	53	R2
PECO Electric 3650	576,091,328.67	175,270,296.09	400,821,032.58	10,800,315.04	10,990,512.71	(190,197.67)	2.69455%	52	R3
PECO Electric 3660	264,996,250.94	109,888,340.32	155,107,910.62	3,742,093.83	3,942,843.09	(200,749.26)	2.41257%	65	R4
PECO Electric 3670	588,664,318.50	131,180,546.22	457,483,772.28	10,737,568.06	10,069,217.83	668,350.23	2.34709%	56	S0.5
PECO Electric 3680	381,042,673.07	147,131,475.15	233,911,197.92	5,961,217.45	10,596,177.27	(4,634,959.82)	2.54850%	54	R2
PECO Electric 3691	94,054,427.49	30,764,458.29	63,289,969.20	1,700,823.87	1,649,336.60	51,487.27	2.68735%	51	R4
PECO Electric 3692	229,667,798.92	50,885,655.45	178,782,143.47	4,508,506.63	3,321,772.23	1,186,734.40	2.52179%	52	R2.5
PECO Electric 3700	218,156,114.24	70,628,582.22	147,527,532.02	12,088,327.47	9,394,553.24	2,693,774.23	8.19395%	20	R0.5
PECO Electric 3710	1,030,122.85	891,210.45	138,912.40	4,861.13	3,347.79	1,513.34	3.49942%	35	R3
PECO Electric 3730	45,004,772.26	13,287,205.18	31,717,567.08	2,271,182.77	2,521,546.58	(250,363.81)	7.16065%	19	L1
PECO Electric 3731	296,841.19	188,691.53	108,149.66	5,883.80	16,314.38	(10,430.58)	5.44042%	19	L1
PECO Electric 3732	636,163.70	734,480.74	(98,317.04)	(5,355.10)	(9,534.79)	4,179.69	5.44677%	19	L1
PECO Electric 3733	5,367,662.14	3,066,702.19	2,300,959.95	202,649.39	141,002.83	61,646.56	8.80717%	19	L1
PECO Electric 390	24,271,748.55	8,365,059.96	15,906,688.59	425,892.29	456,681.03	(30,788.74)	2.67744%	50	R1.5
PECO Electric 3911	900,774.27	175,607.37	725,166.90	183,581.03	46,280.15	137,300.88	25.31569%	10	SQ
PECO Electric 3912	5,022,337.40	1,245,452.13	3,776,885.27	543,186.94	289,838.18	253,348.76	14.38188%	15	SQ
PECO Electric 3913	7,556,723.38	(227,400.69)	7,784,124.07	2,371,427.10	1,071,873.88	1,299,553.22	30.46492%	5	SQ
PECO Electric 3930	896,382.24	271,948.91	624,433.33	46,406.54	36,629.26	9,777.28	7.43178%	20	SQ
PECO Electric 3940	11,505,040.95	2,669,545.06	8,835,495.89	760,823.77	364,994.34	395,829.43	8.61099%	20	SQ
PECO Electric 3951	144,967.00	8,566.47	136,400.53	9,875.50	4,959.52	4,915.98	7.24007%	15	SQ
PECO Electric 3952	293,581.11	135,389.11	158,192.00	18,610.82	5,187.12	13,423.70	11.76470%	15	SQ
PECO Electric 3970	3,624,661.47	1,923,520.40	1,701,141.07	66,078.54	48,958.84	17,119.70	3.88437%	28	S2
PECO Electric 3980	3,833,302.26	1,062,475.73	2,770,826.53	322,655.44	209,225.11	113,430.33	11.64474%	15	SQ
Total Electric	4,401,434,084.80	1,524,703,380.03	2,876,730,704.77	90,895,434.09	89,701,029.11	1,194,404.98			

**PECO Energy Company
Depreciation Expense by Function
Common Plant
Appendix F**

Utility Account Number	Ending Plant Balance	Total Reserve	Net Plant	2005 Estimated Accrual - After Study (New Rates)	2005 Estimated Accrual - Before Study (Existing Rates)	Change in 2005 Est Accrual - After Study to 2005 Est Accrual - Before Study (Existing Rates)	2005 Depreciation Rate - After Study	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Common 390	215,145,700.97	56,329,777.10	158,815,923.87	4,190,381.28	5,067,816.13	(877,434.85)	2.63851%	50	R2
PECO Common 3911	562,068.46	182,870.40	379,198.06	155,050.90	26,153.29	128,897.61	40.88916%	10	SQ
PECO Common 3912	12,642,839.23	7,808,664.50	4,834,174.73	727,924.24	387,797.50	340,126.74	15.05788%	15	SQ
PECO Common 3913	16,156,049.83	3,820,753.76	12,335,296.07	3,948,916.01	1,667,732.03	2,281,183.98	32.01314%	5	SQ
PECO Common 3921	42,152.41	13,707.62	28,444.79	9,773.99	2,585.63	7,188.36	34.36127%	7	R1.5
PECO Common 3922	16,703,736.42	5,431,163.77	11,272,572.65	2,334,878.72	1,024,676.85	1,310,201.87	20.71292%	9	L2
PECO Common 3923	35,829,831.74	14,774,658.75	21,055,172.99	3,100,755.23	1,913,915.22	1,186,840.01	14.72681%	12	R1
PECO Common 3924	251,452.57	121,884.08	129,568.49	42,102.10	11,777.78	30,324.32	32.49409%	9	R1
PECO Common 3925	2,203,743.21	1,205,118.73	998,624.48	119,588.28	90,774.97	28,813.31	11.97530%	15	R2
PECO Common 3926	8,144,885.50	1,797,121.35	6,347,764.15	786,810.27	577,011.76	209,798.51	12.39508%	10	R4
PECO Common 3930	1,921,478.01	681,486.91	1,239,991.10	133,682.13	104,692.45	28,989.68	10.78089%	20	SQ
PECO Common 3941	5,847,991.04	3,104,610.58	2,743,380.46	494,184.09	478,555.29	15,628.80	18.01369%	20	SQ
PECO Common 3943	7,560,818.53	3,471,508.32	4,089,310.21	431,358.06	358,509.83	72,848.23	10.54843%	20	SQ
PECO Common 3961	185,066.30	80,697.39	104,368.91	15,612.12	4,821.84	10,790.28	14.95859%	11	L2
PECO Common 3970	21,657,896.14	5,966,850.02	15,691,046.12	778,048.94	909,453.03	(131,404.09)	4.95855%	28	S2
PECO Common 3980	1,129,643.06	278,710.16	850,932.90	87,166.22	50,051.87	37,114.35	10.24361%	15	SQ
Total Common	345,985,353.42	105,069,583.44	240,915,769.98	17,356,232.58	12,676,325.47	4,679,907.11			

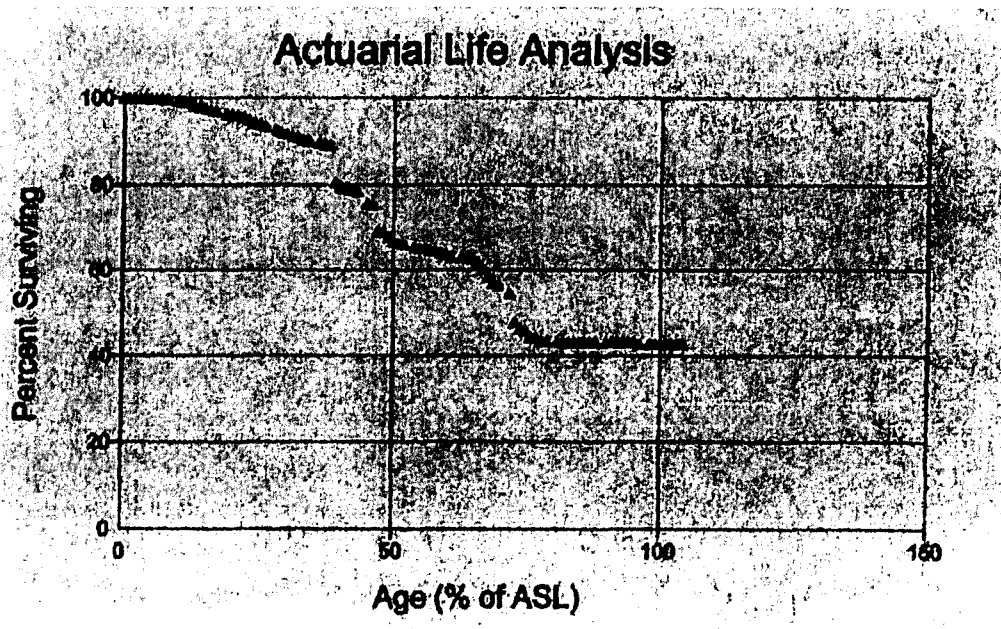
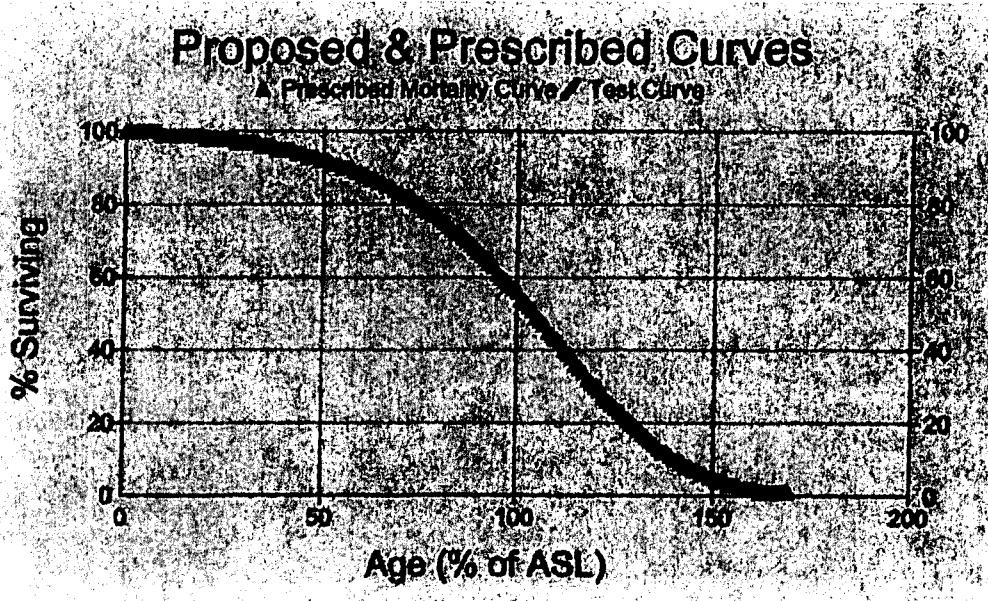
PECO Energy Company
Depreciation Expense by Function
Gas Plant
Appendix G

Utility Account Number	Ending Plant Balance	Total Reserve	Net Plant	2005 Estimated Accrual - After Study (New Rates)	2005 Estimated Accrual - Before Study (Existing Rates)	Change in 2005 Est Accrual - After Study to 2005 Est Accrual - Before Study (Existing Rates)	2005 Depreciation Rate - After Study	2004 Life Study Terminal Year	2004 Final Depreciation Study (ASL)	2004 Final Dispersion Curve
PECO Gas 3050	872,396.60	558,352.58	314,044.02	10,130.45	3,737.12	6,393.33	3.22581%	2035		
PECO Gas 3110	13,442,291.98	9,734,090.31	3,708,201.67	119,619.41	729,481.14	(609,861.73)	3.22581%	2035		
PECO Gas 361	5,908,716.89	3,566,920.31	2,341,796.58	83,635.59	17,446.38	66,189.21	3.57143%	2032		
PECO Gas 3620	6,800,345.13	6,605,148.45	195,196.68	6,971.31	32,087.21	(25,115.90)	3.57143%	2032		
PECO Gas 3630	573,374.46	469,643.48	103,730.98	3,704.68	17,051.71	(13,347.04)	3.57143%	2032		
PECO Gas 3631	7,458,894.77	3,394,141.13	4,064,753.64	145,169.77	668,180.46	(523,010.69)	3.57143%	2032		
PECO Gas 3632	1,849,200.50	1,549,968.39	299,232.11	10,686.86	49,188.97	(38,502.11)	3.57143%	2032		
PECO Gas 3633	1,844,960.49	454,674.05	1,390,286.44	49,653.09	228,540.85	(178,887.76)	3.57143%	2032		
PECO Gas 3634	1,119,784.05	578,714.48	541,069.57	19,323.91	88,943.18	(69,619.27)	3.57143%	2032		
PECO Gas 3635	4,609,872.22	4,505,251.08	104,621.14	3,736.47	17,198.04	(13,461.57)	3.57143%	2032		
PECO Gas 375	14,298,132.89	3,179,021.48	11,119,111.41	328,122.32	326,457.11	1,665.21	2.95098%		45	L2
PECO Gas 3761	408,425,352.17	125,815,038.34	282,610,313.83	5,784,850.63	7,831,131.80	(2,046,281.17)	2.04694%		66	R3
PECO Gas 3762	22,492,112.08	14,122,742.52	8,369,369.56	226,253.88	481,991.99	(255,738.11)	2.70336%		65	R0.5
PECO Gas 3763	282,889,163.11	53,926,426.47	228,962,736.64	4,090,470.58	5,016,573.56	(926,102.98)	1.78652%		66	R3
PECO Gas 3770	24,691.96	24,691.96	0.00							
PECO Gas 3780	11,491,641.95	4,187,664.31	7,303,977.64	233,580.49	298,732.69	(65,152.20)	3.19799%		45	R1
PECO Gas 3790	33,202,351.97	13,215,239.15	19,987,112.82	529,874.30	1,803,357.24	(1,273,482.94)	2.65108%		45	R1
PECO Gas 3801	66,784,137.72	20,399,623.14	46,384,514.58	1,725,363.22	2,010,304.86	(284,941.64)	3.71970%		35	R0.5
PECO Gas 3802	364,376,828.40	123,918,816.64	240,458,011.76	6,212,791.65	7,718,702.18	(1,505,910.53)	2.58373%		50	R1.5
PECO Gas 3810	58,472,092.82	17,580,857.27	40,891,235.55	1,939,800.06	1,457,772.55	482,027.51	4.74380%		30	S0.5
PECO Gas 3820	110,204,630.10	33,034,780.70	77,169,849.40	2,450,499.84	2,695,542.84	(245,043.00)	3.17546%		39	R0.5
PECO Gas 3870	1,805,737.43	524,072.88	1,281,664.55	104,904.32	91,331.42	13,572.90	8.18501%		22	S1.5
PECO Gas 390	3,592,605.76	1,722,104.42	1,870,501.34	63,082.57	68,890.56	(5,807.99)	3.37250%		50	R4
PECO Gas 3912	29,150.76	7,199.15	21,951.61	2,191.89	1,330.49	861.40	9.98510%		15	SQ
PECO Gas 3913	1,311,868.40	145,857.89	1,166,010.51	259,146.50	259,087.54	58.96	22.22506%		5	SQ
PECO Gas 3940	2,015,614.62	327,570.12	1,688,044.50	109,951.47	56,920.86	53,030.61	6.51354%		20	SQ
PECO Gas 3950	3,007,185.65	954,018.55	2,053,167.10	250,486.27	59,582.91	190,903.36	12.19999%		15	SQ
PECO Gas 3980	165,188.80	80,206.78	84,982.02	7,971.91	3,885.38	4,086.53	9.38070%		15	SQ
PECO Gas 3990	60,592.02	60,592.02	0.00							
Total Gas	1,429,128,915.70	444,643,428.05	984,485,487.65	24,771,973.44	32,033,451.04	(7,261,477.59)				

[Electric Transmission Curves

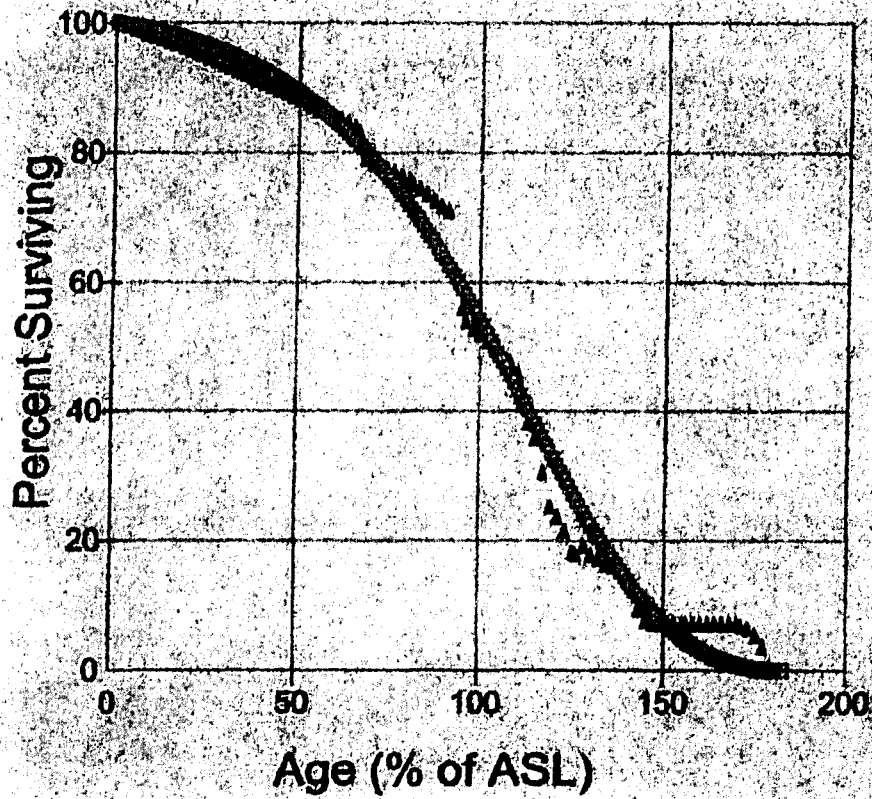
Intentionally Omitted]

PECO Energy – 2005 Depreciation Study
PECO Electric Account 362.00 – Station Equipment
Placement Band – 1912 – 2004
Observation Band – 1975 – 2004
45.00 R2.5



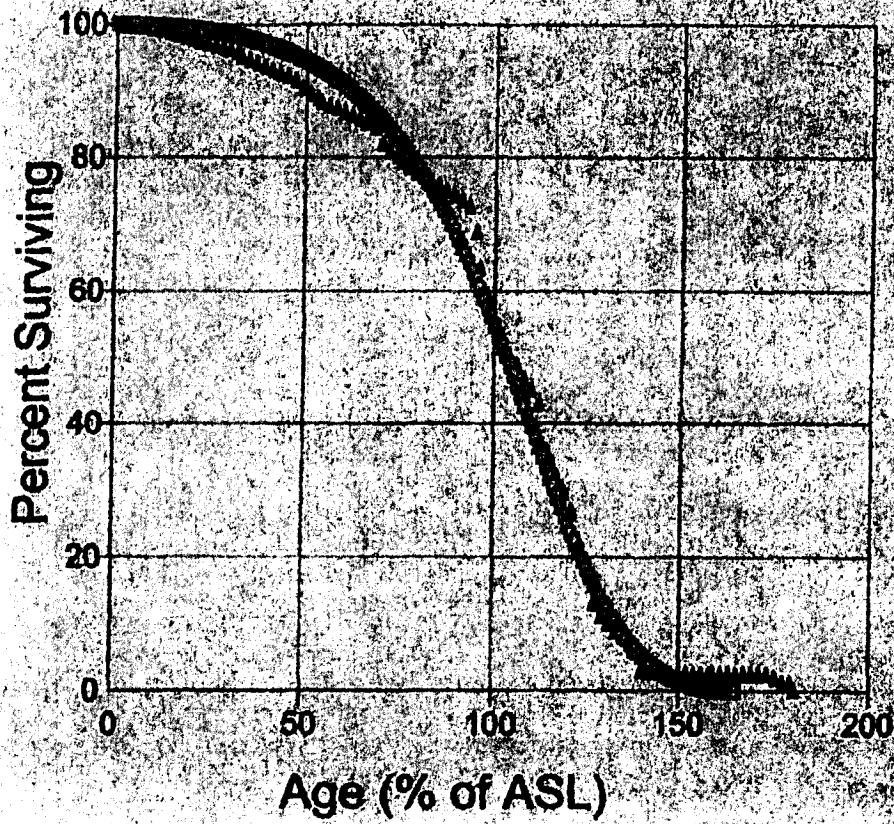
PECO Energy – 2005 Depreciation Study Survivor Curve
PECO Electric Account 364.00 – Poles and Fixtures
Placement Band – 1856 – 2004
Observation Band – 1975 – 2004
53.39 R2

Actuarial Life Analysis

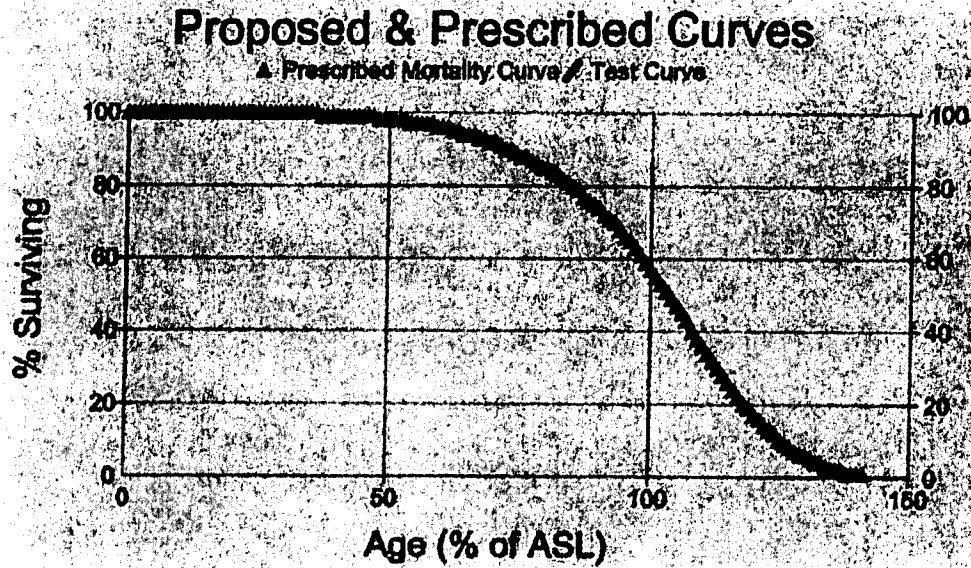


PECO Energy – 2005 Depreciation Study
PECO Electric Account 365.00 – OH Conductors and Devices
Placement Band – 1855 – 2004
Observation Band – 1975 – 2004
52.36 R3

Actuarial Life Analysis

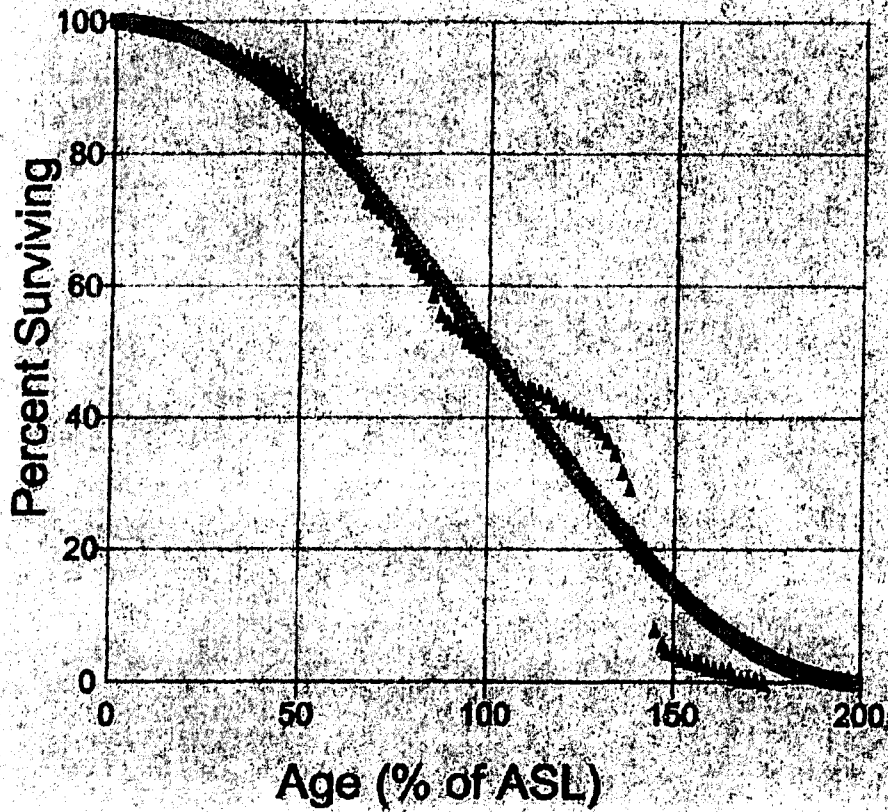


PECO Energy – 2005 Depreciation Study
PECO Electric Account 366.00 – UG Conduit
Placement Band – 1855 – 2004
Observation Band – 1975 – 2004
65.00 R4

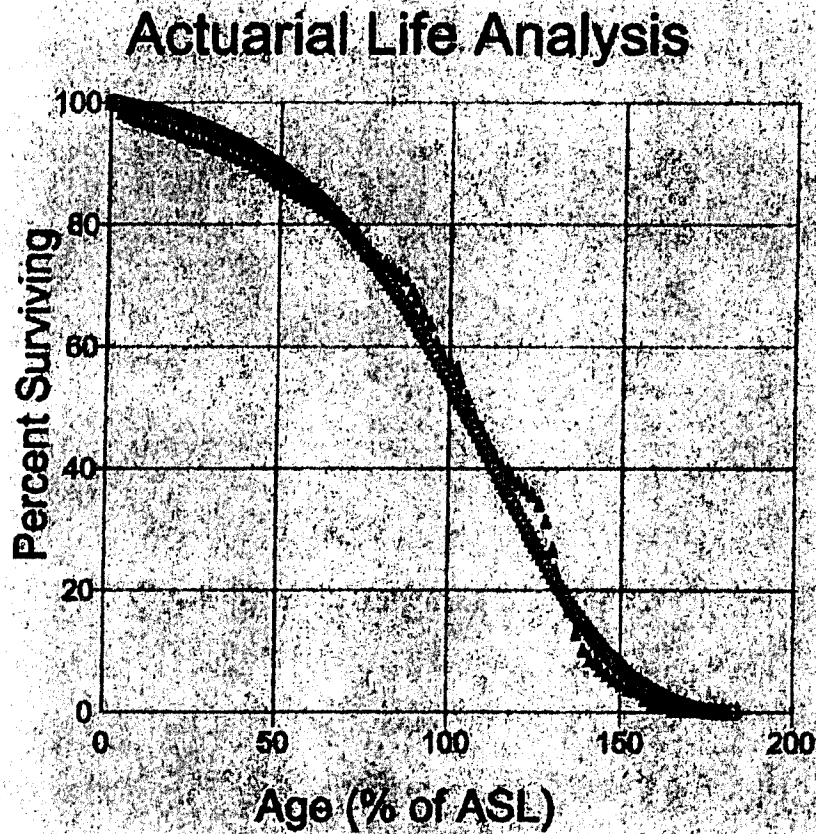


PECO Energy - 2005 Depreciation Study
PECO Electric Account 367.00 - UG Conductors and Devices
Placement Band - 1898 - 2004
Observation Band - 1975 - 2004
55.59 S0.5

Actuarial Life Analysis

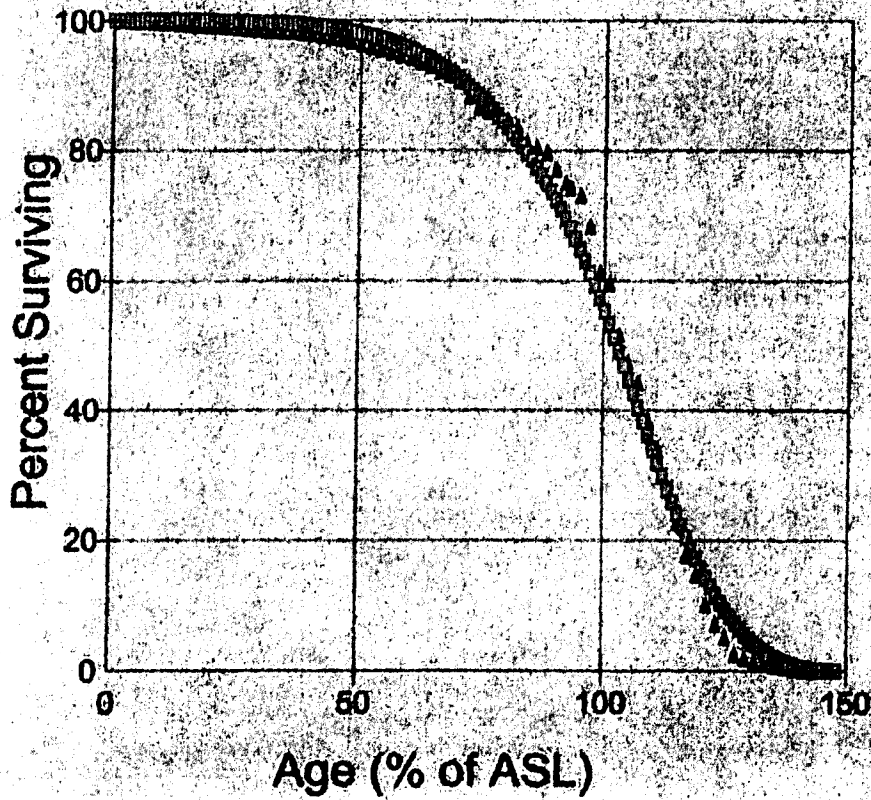


PECO Energy – 2005 Depreciation Study
PECO Electric Account 368.00 – Transformers
Placement Band – 1906 – 2004
Observation Band – 1975 – 2004
53.65 R2



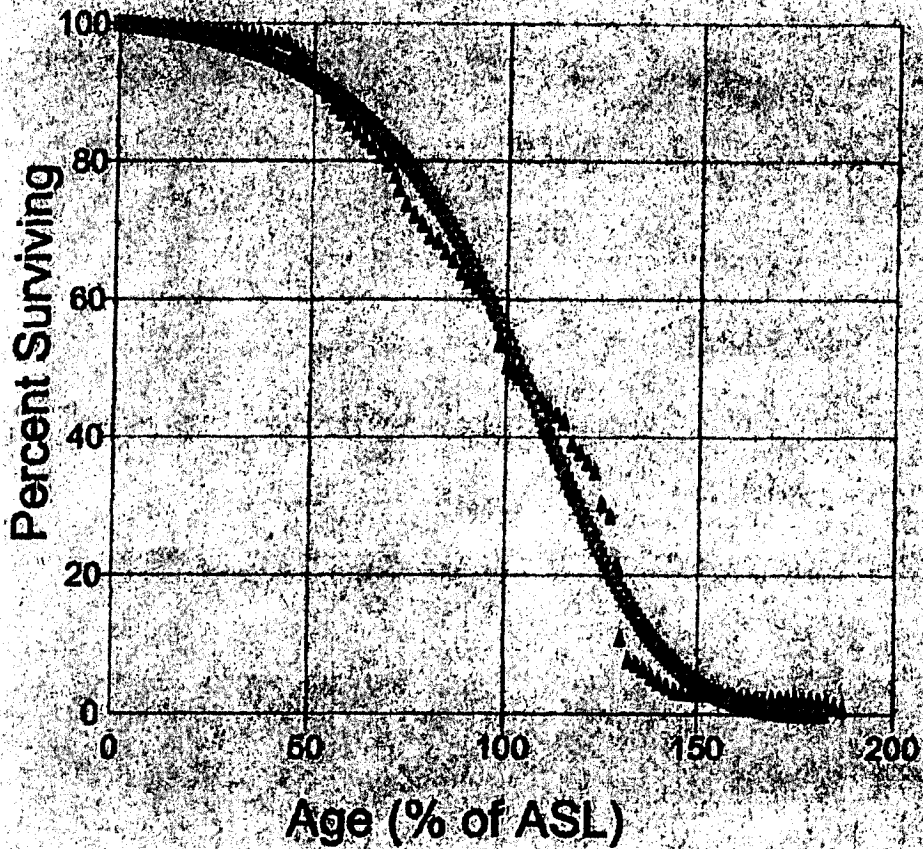
PECO Energy – 2005 Depreciation Study
PECO Electric Account 369.10 – Aerial Services
Placement Band – 1900 – 2004
Observation Band – 1975 – 2004
50.80 R4

Actuarial Life Analysis



PECO Energy – 2005 Depreciation Study
PECO Electric Account 369.20 – UG Services
Placement Band – 1855 – 2004
Observation Band – 1975 – 2004
S1.74 R2.5

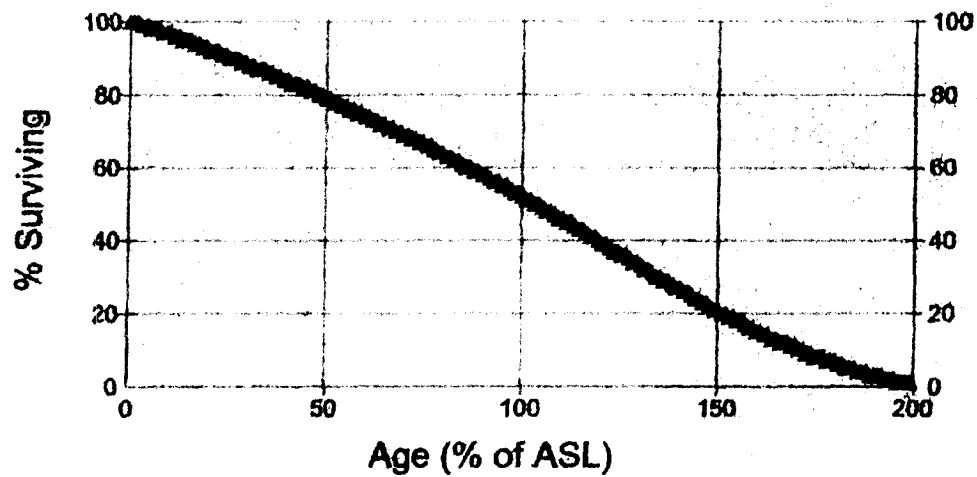
Actuarial Life Analysis



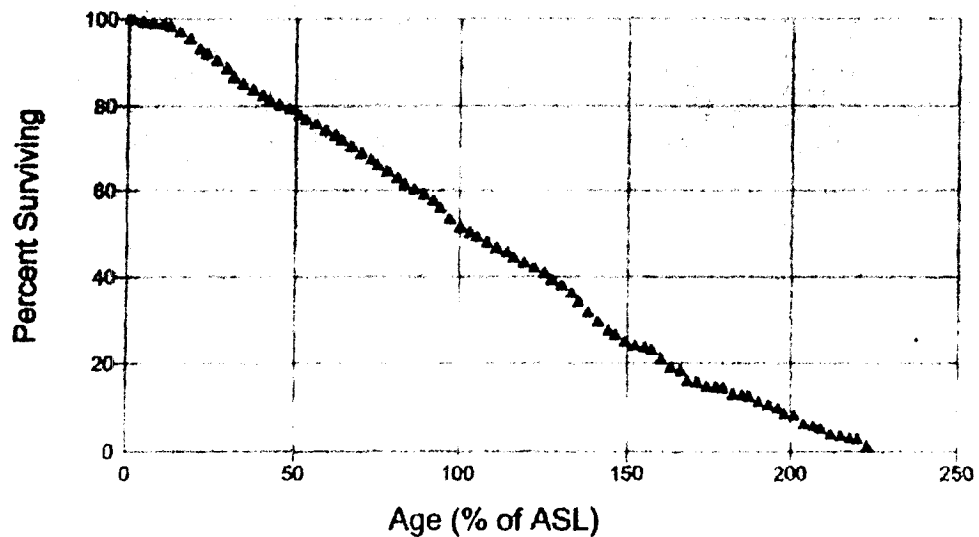
PECO Energy – 2005 Depreciation Study
PECO Electric Account 370.00 – Meters
Placement Band – 1912 – 2004
Observation Band – 1975 – 2004
20.00 R0.5

Proposed & Prescribed Curves

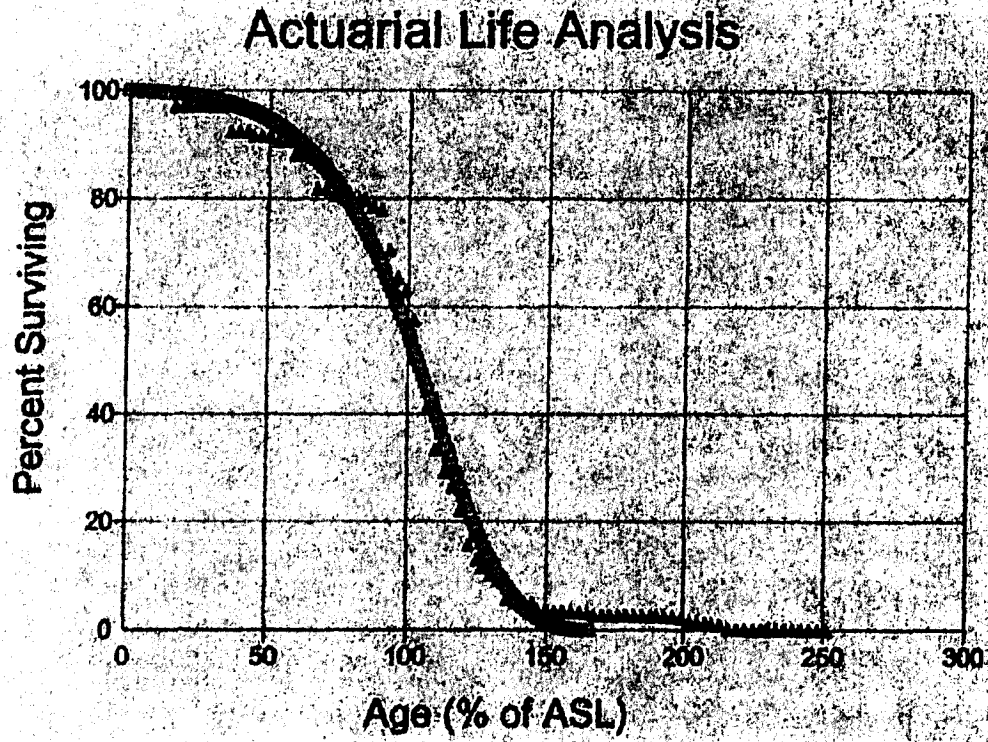
▲ Prescribed Mortality Curve / Test Curve



Actuarial Life Analysis

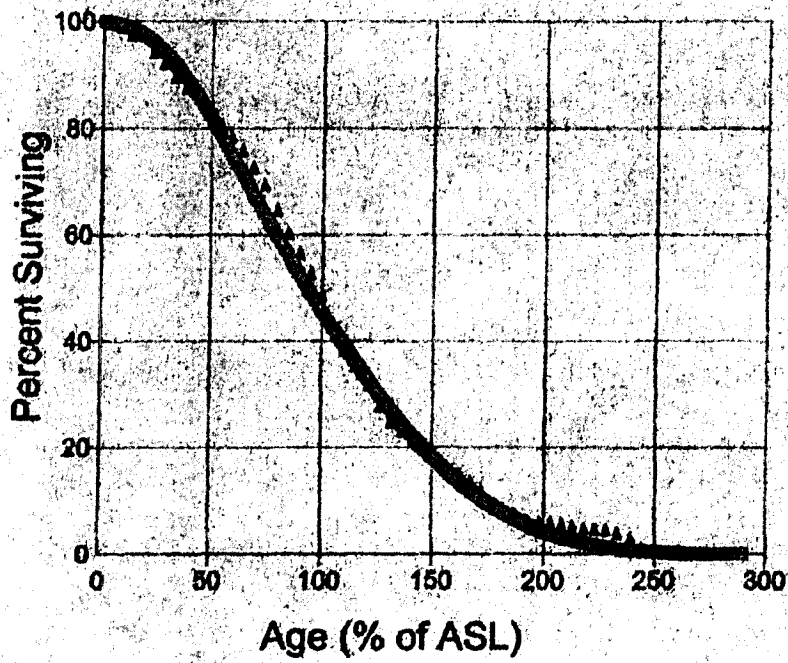


PECO Energy – 2005 Depreciation Study
PECO Electric Account 371.00 – Customer Premises
Placement Band – 1911 – 2004
Observation Band – 1975-2004
34.93
R3



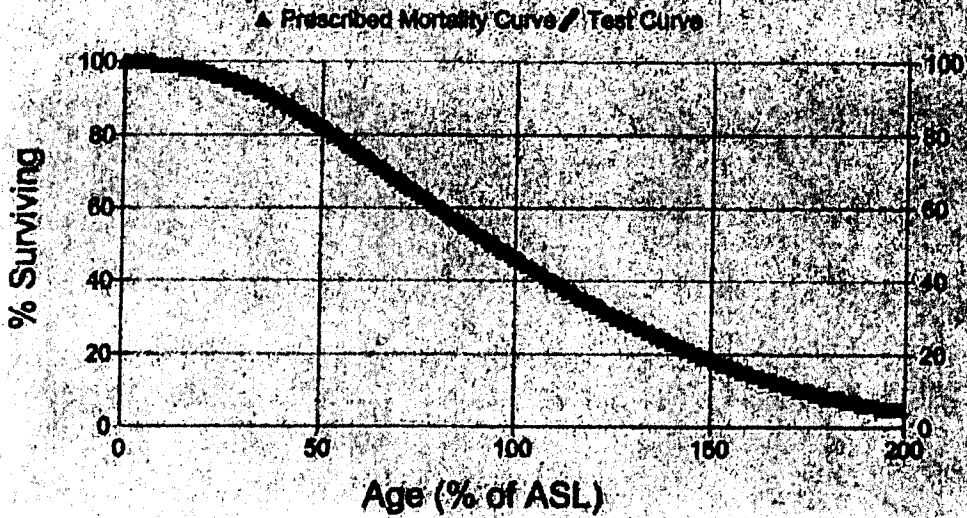
PECO Energy – 2005 Depreciation Study
PECO Electric Account 373.00 – Street Lighting and Signal Systems
Placement Band – 1900 – 2004
Observation Band – 1975-2004
19.49 L1

Actuarial Life Analysis

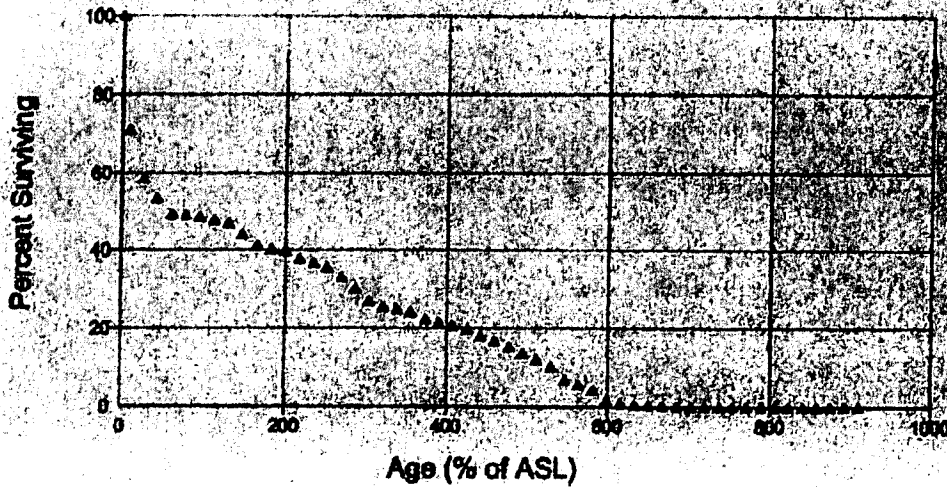


PECO Energy – 2005 Depreciation Study
PECO Electric Account 373.10 – Aerial Street Lighting
Placement Band – 1915 – 2004
Observation Band – 1975 – 2004
19.49 L1

Proposed & Prescribed Curves



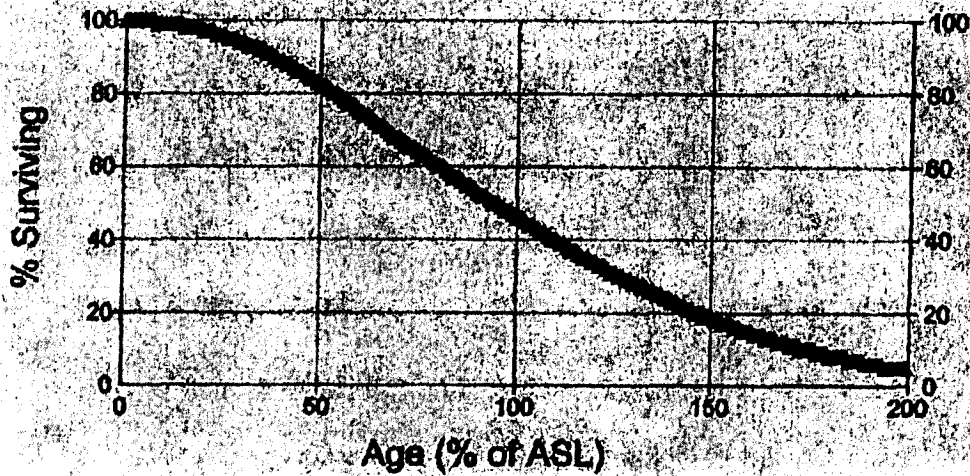
Actuarial Life Analysis



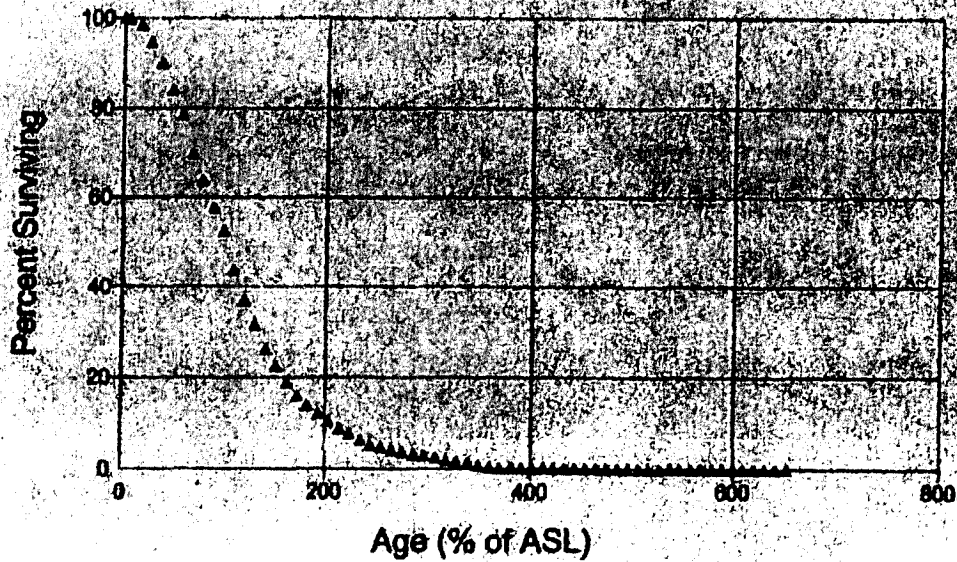
PECO Energy – 2005 Depreciation Study
PECO Electric Account 373.20 – UG Street Lighting
Placement Band – 1900 – 2004
Observation Band – 1975 – 2004
19.49 L1

Proposed & Prescribed Curves

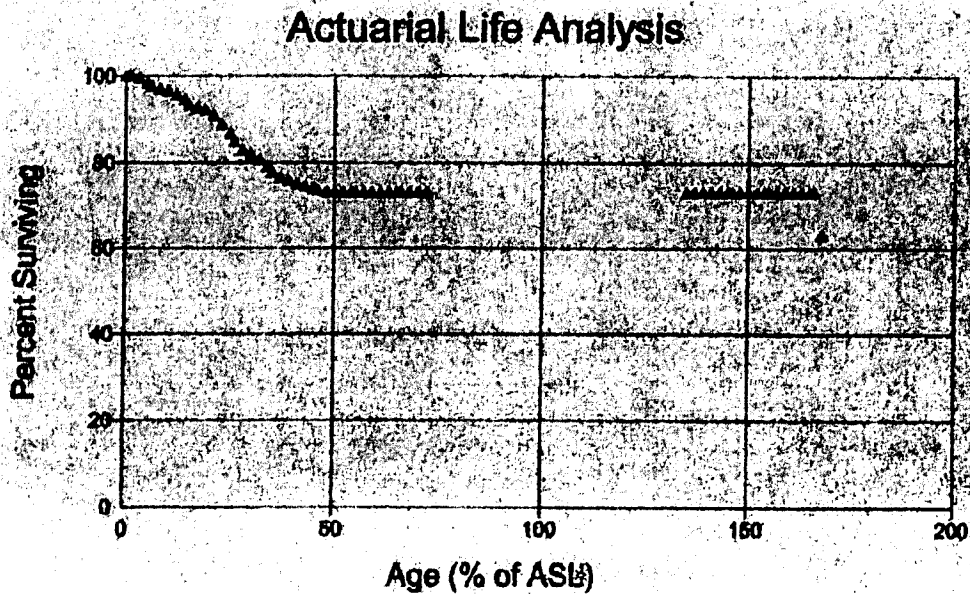
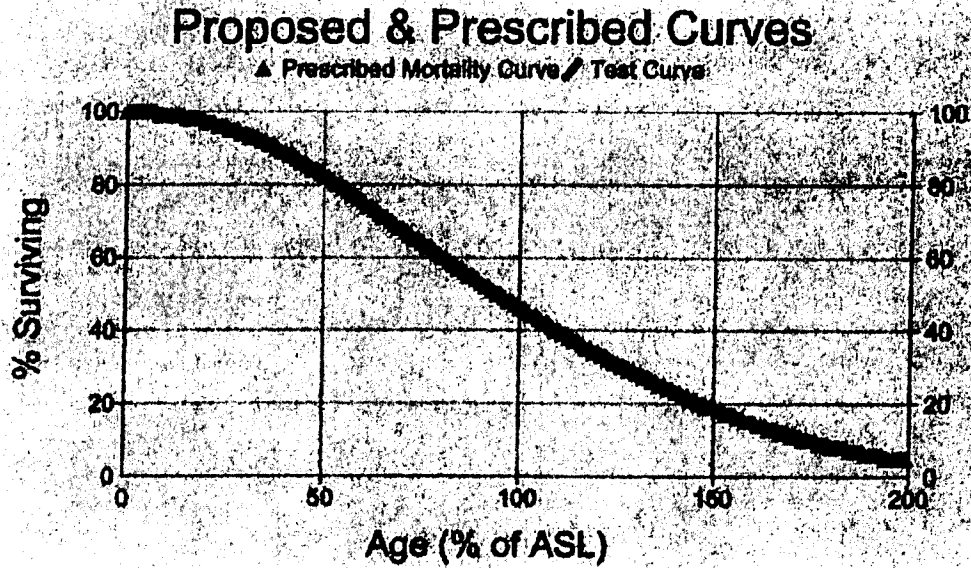
▲ Prescribed Mortality Curve / Test Curve



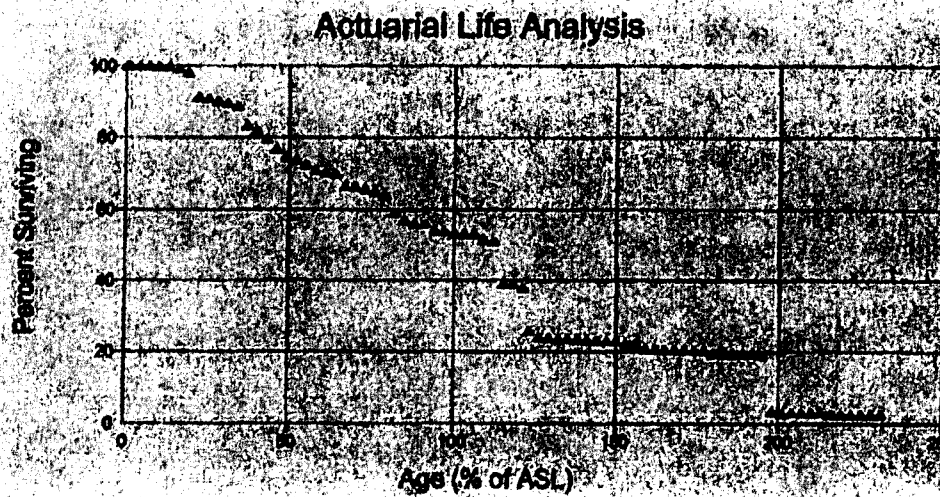
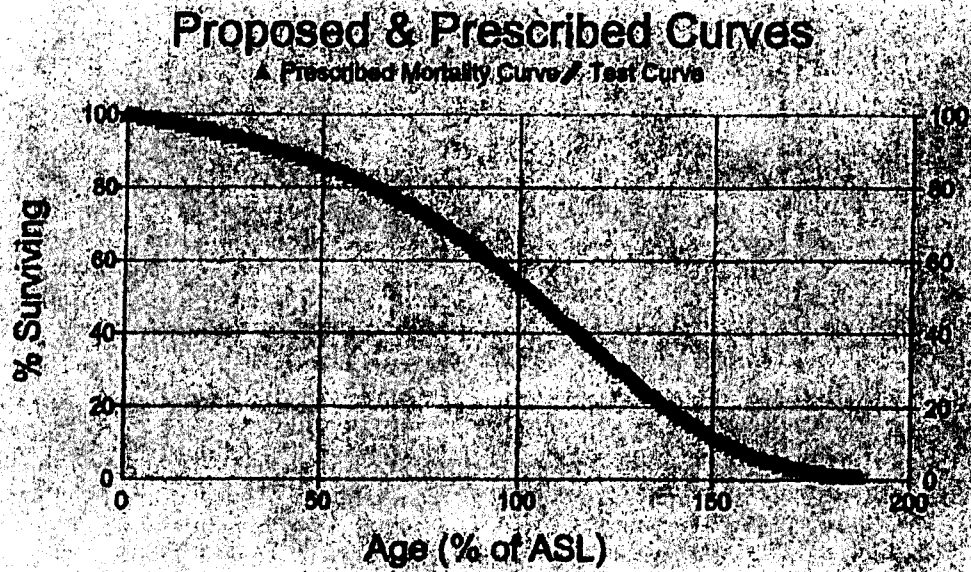
Actuarial Life Analysis



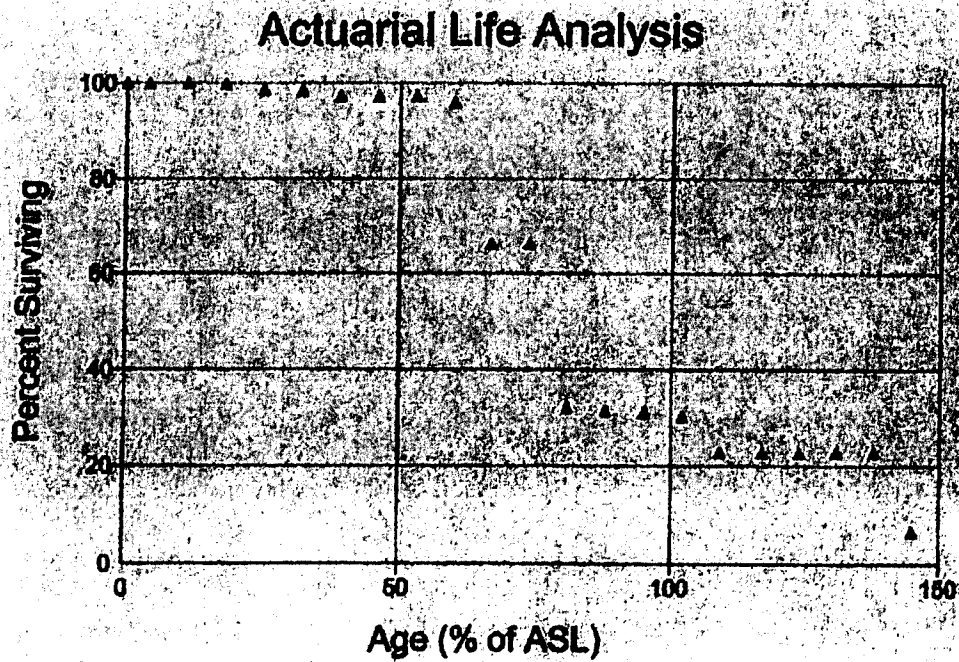
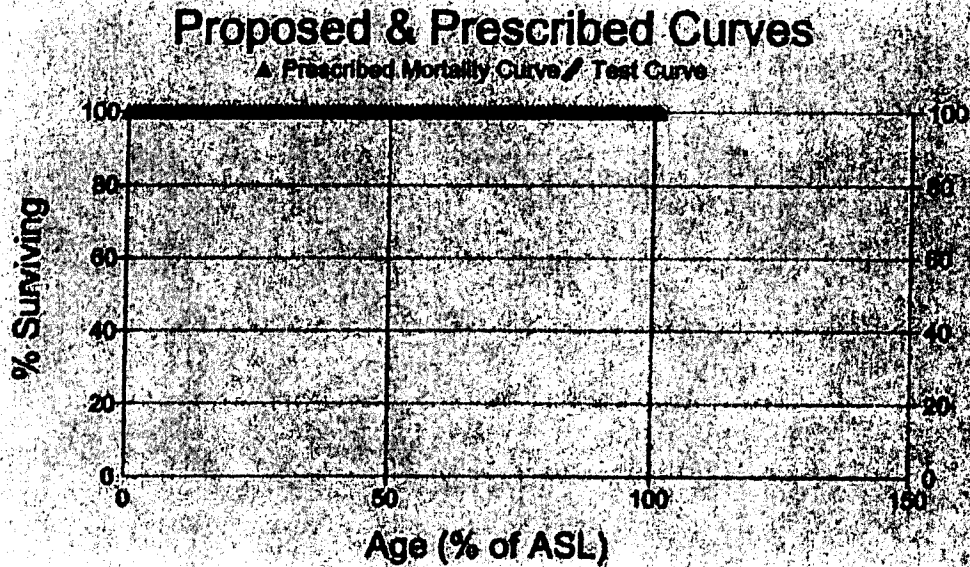
PECO Energy – 2005 Depreciation Study
PECO Electric Account 373.30 – Private Outdoor Lighting
Placement Band – 1900 – 2004
Observation Band – 1975 – 2004
19.49 LI



PECO Energy – 2005 Depreciation Study
PECO Electric Account 390.00 – Structures and Improvements
Placement Band – 1909 – 2004
Observation Band – 1975 – 2004
50.00 R1.5



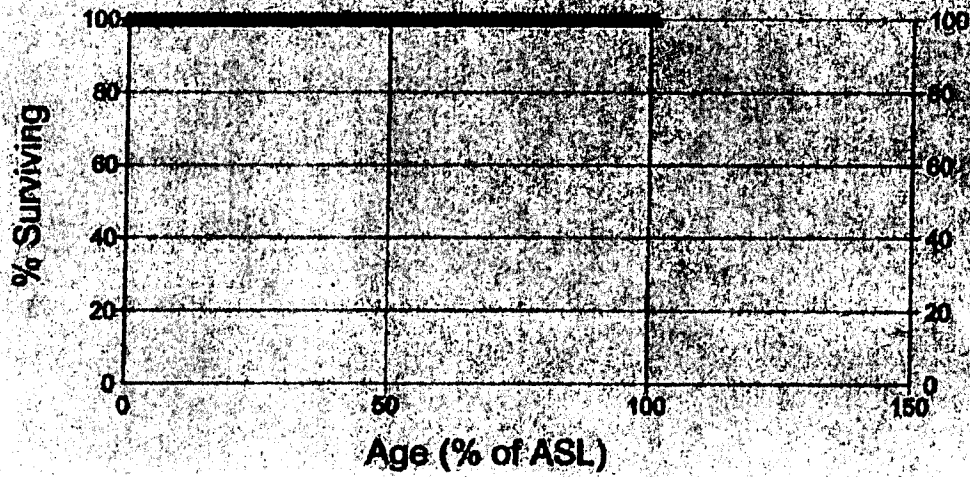
PECO Energy – 2005 Depreciation Study
PECO Electric Account 391.10 – Office Machines
Placement Band – 1978 – 2004
Observation Band – 1978 – 2004
10.00 SQ



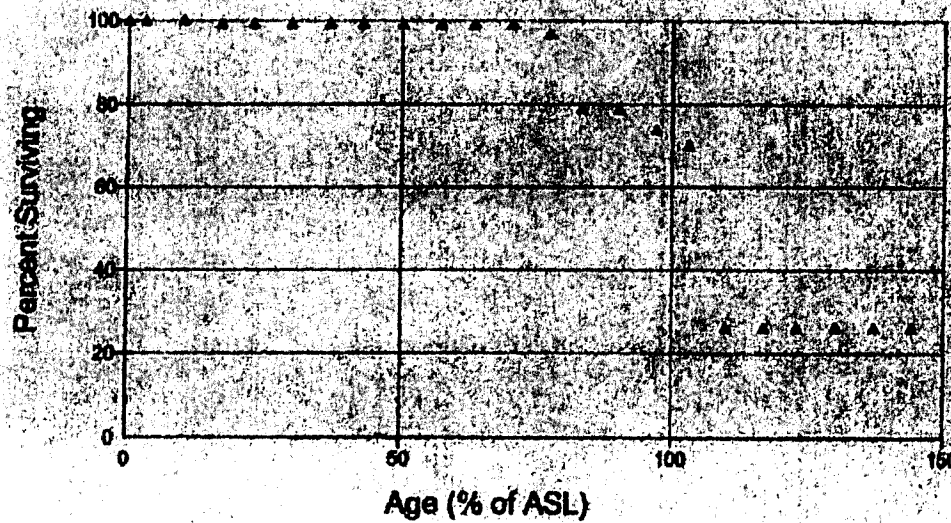
PECO Energy – 2005 Depreciation Study
PECO Electric Account 391.20 – Furniture and Fixtures
Placement Band – 1977 – 2004
Observation Band – 1977 – 2004
15.00 SQ

Proposed & Prescribed Curves

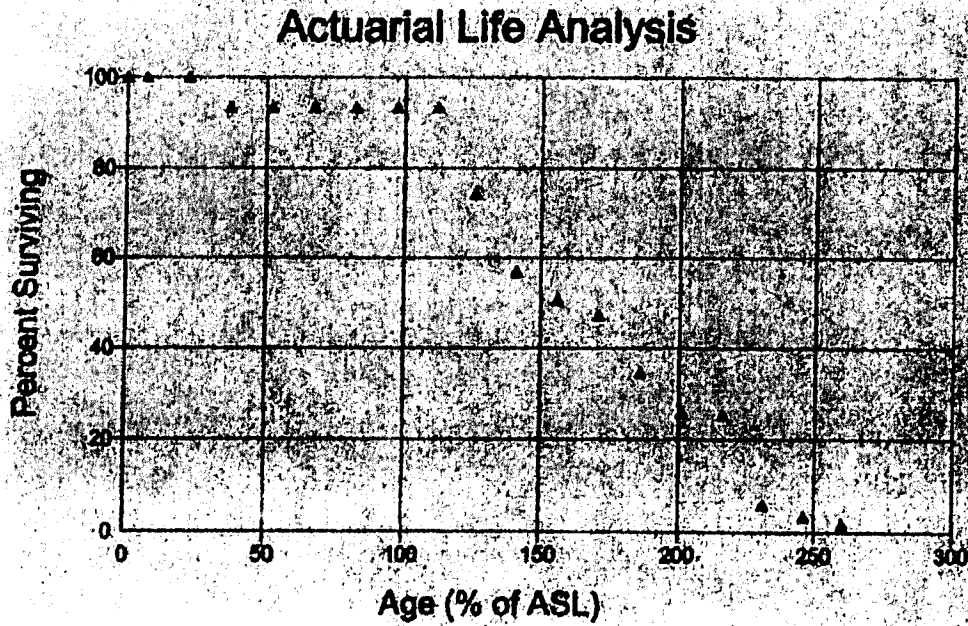
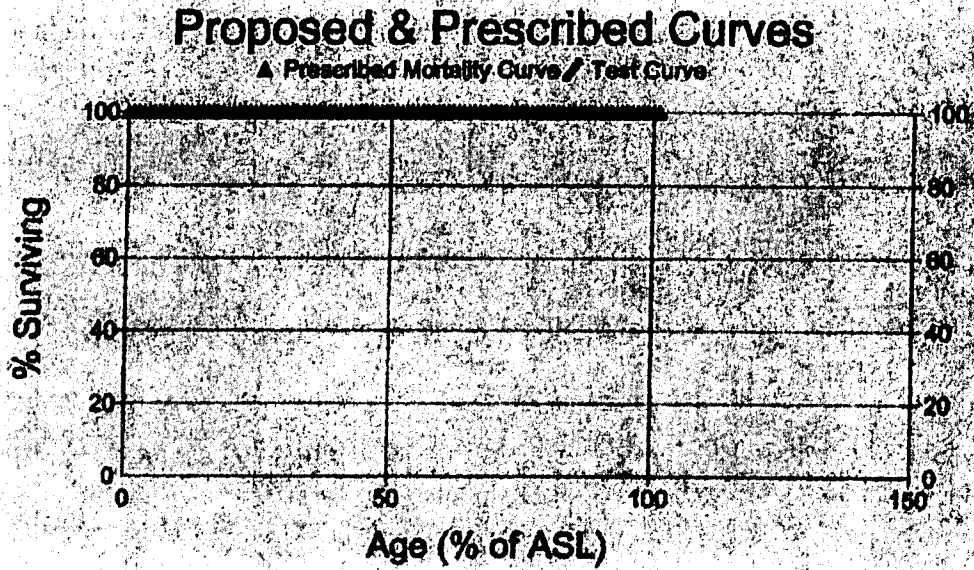
▲ Prescribed Mortality Curve / Test Curve



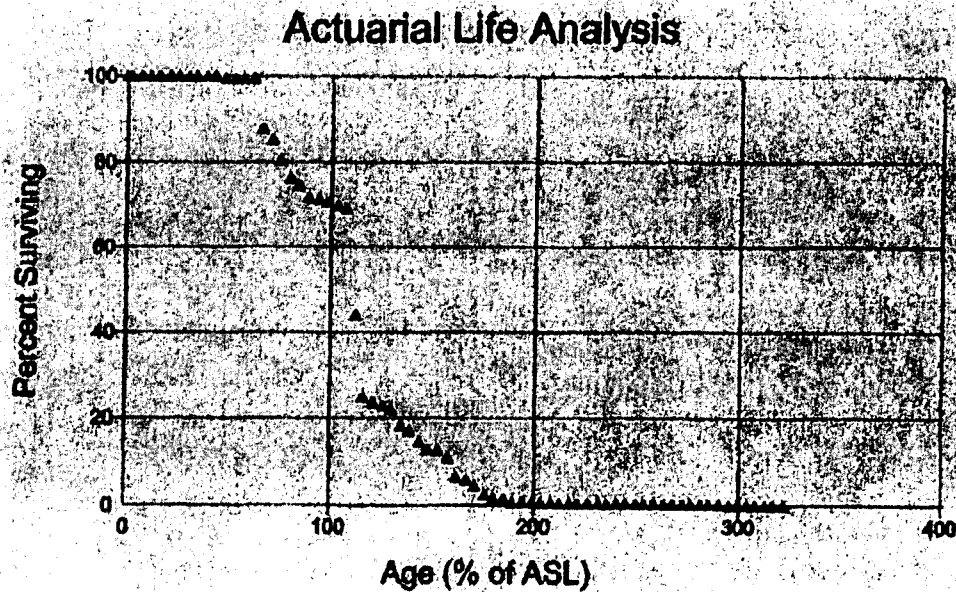
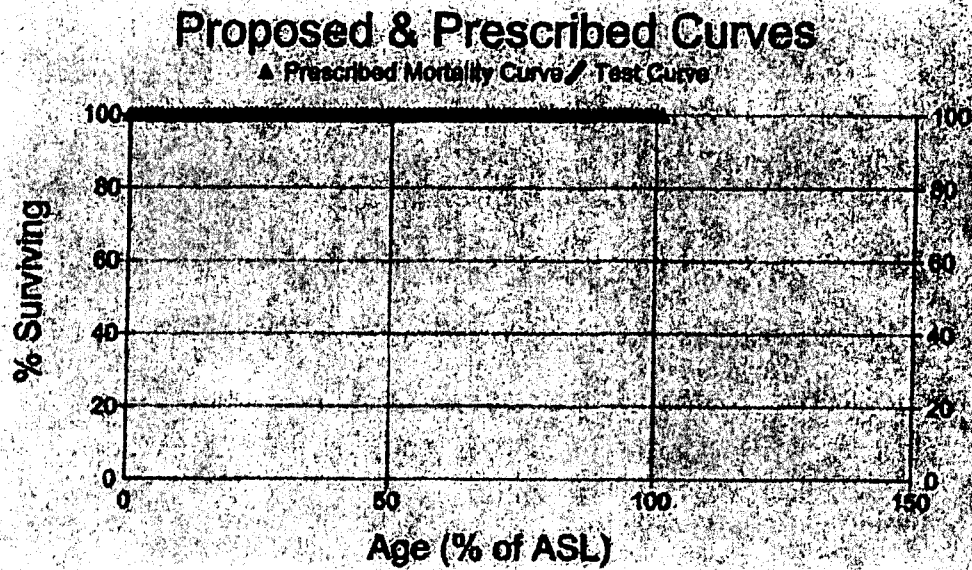
Actuarial Life Analysis



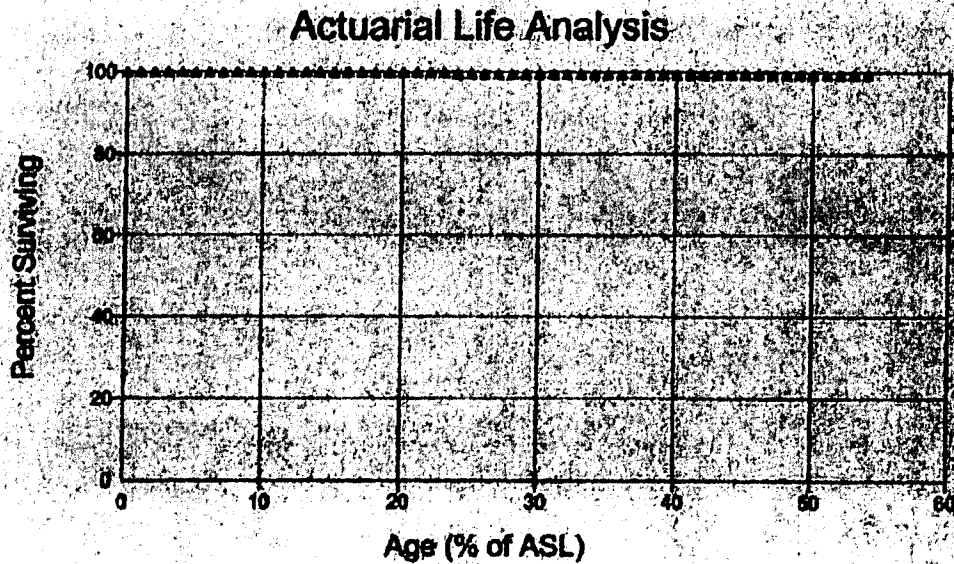
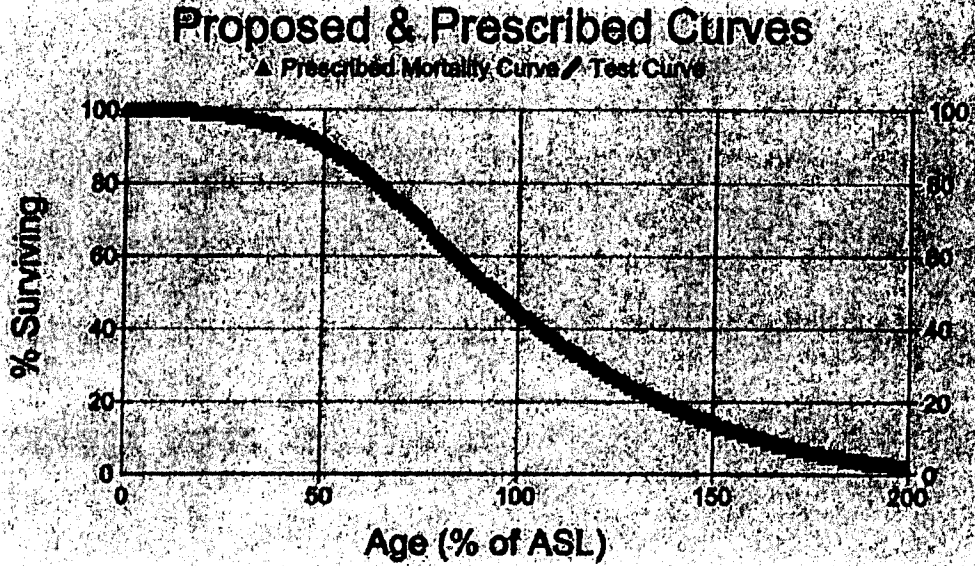
PECO Energy – 2005 Depreciation Study
PECO Electric Account 391.30 – Computers
Placement Band – 1981 – 2004
Observation Band – 1981 – 2004
5.00 SQ



PECO Energy – 2005 Depreciation Study
PECO Electric Account 393.00 – Stores Equipment
Placement Band – 1977 – 2004
Observation Band – 1977 – 2004
20.00 SQ



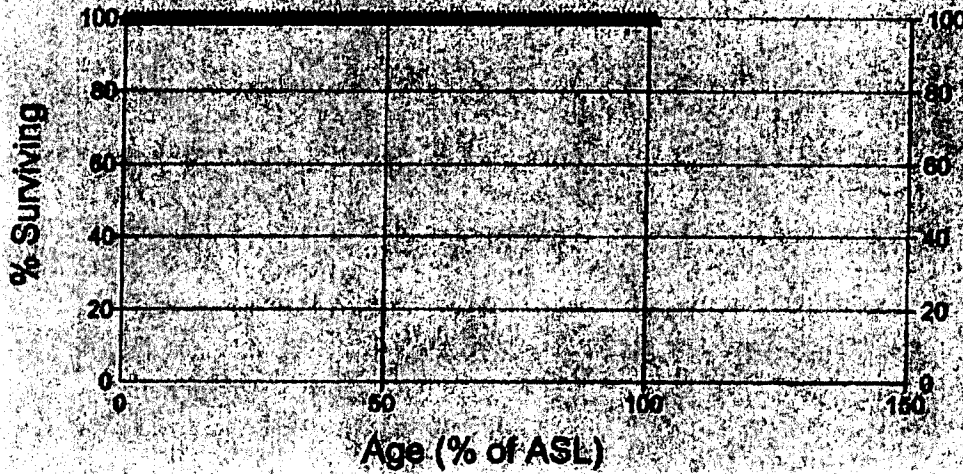
PECO Energy – 2005 Depreciation Study
PECO Electric Account 361.00 – Structures & Improvements
Placement Band – 1899 – 2004
Observation Band – 1975 – 2004
45.00 L2



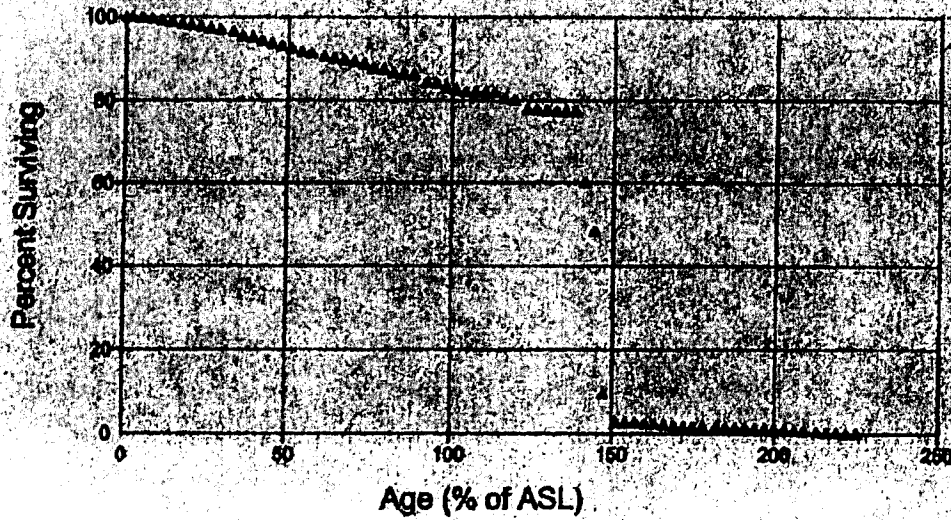
PECO Energy – 2005 Depreciation Study
PECO Electric Account 394.00 – Tools and Equipment
Placement Band – 1915 – 2004
Observation Band – 1975 – 2004
20.00 SQ

Proposed & Prescribed Curves

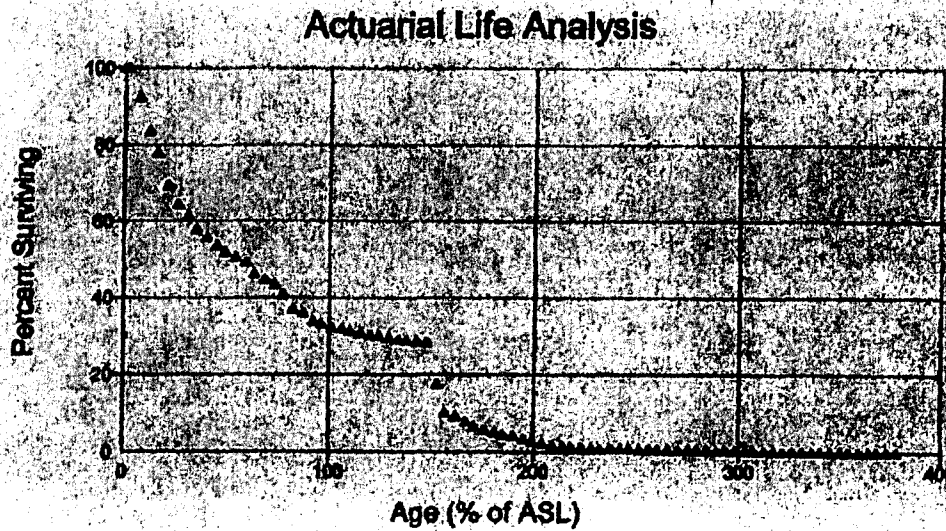
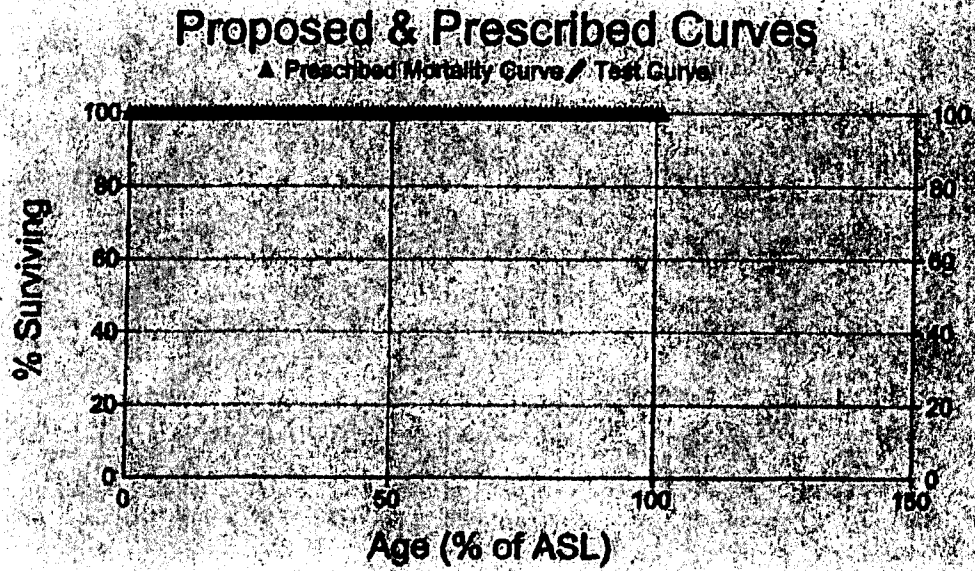
▲ Prescribed Mortality Curve / Test Curve



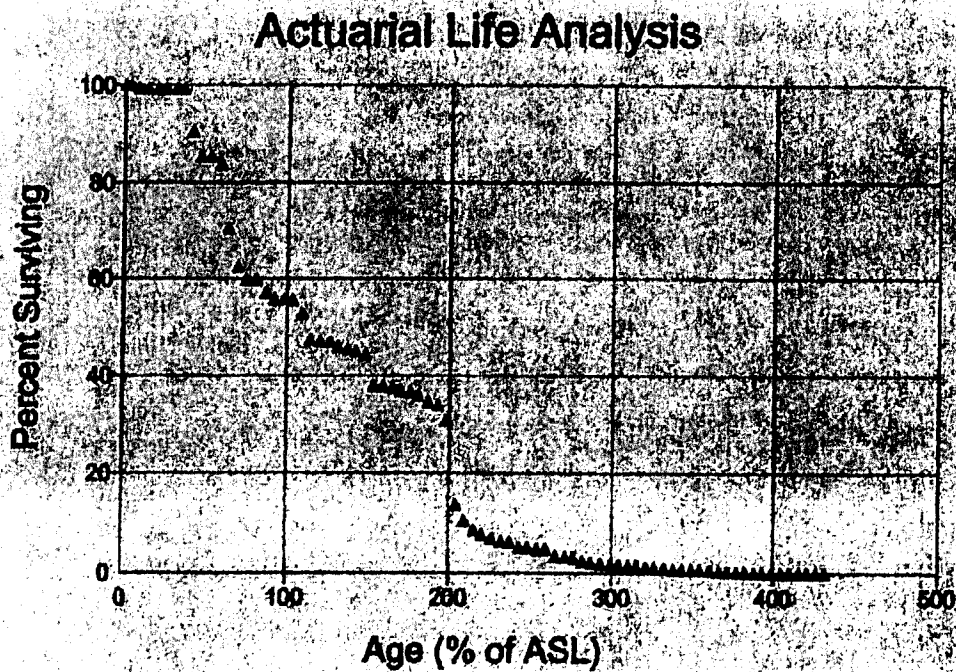
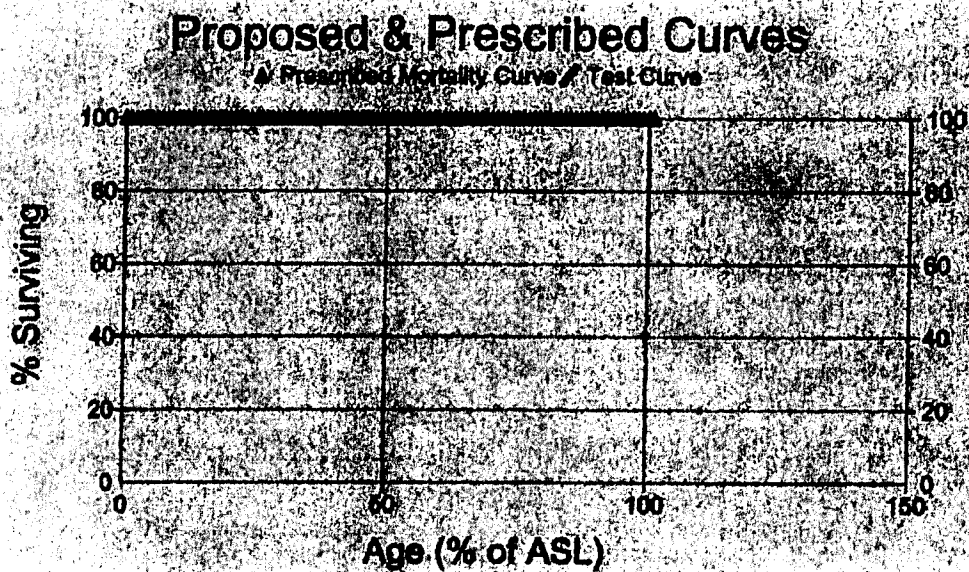
Actuarial Life Analysis



PECO Energy – 2005 Depreciation Study
PECO Electric Account 395.10 – Lab Equipment - Testing
Placement Band – 1900 – 2004
Observation Band – 1975 – 2004
15.00 SQ



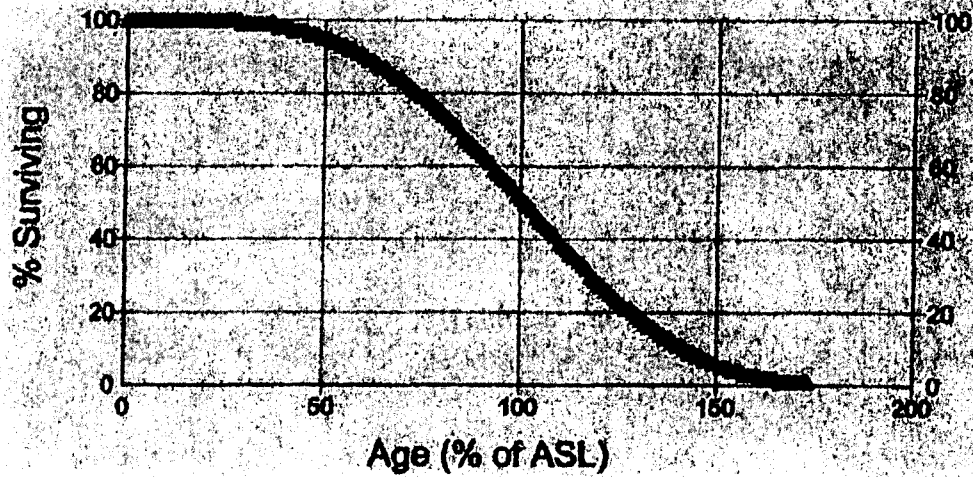
PECO Energy – 2005 Depreciation Study
PECO Electric Account 395.20 – Lab Equipment - Meters
Placement Band – 1909 – 2004
Observation Band – 1975 – 2004
15.00 SQ



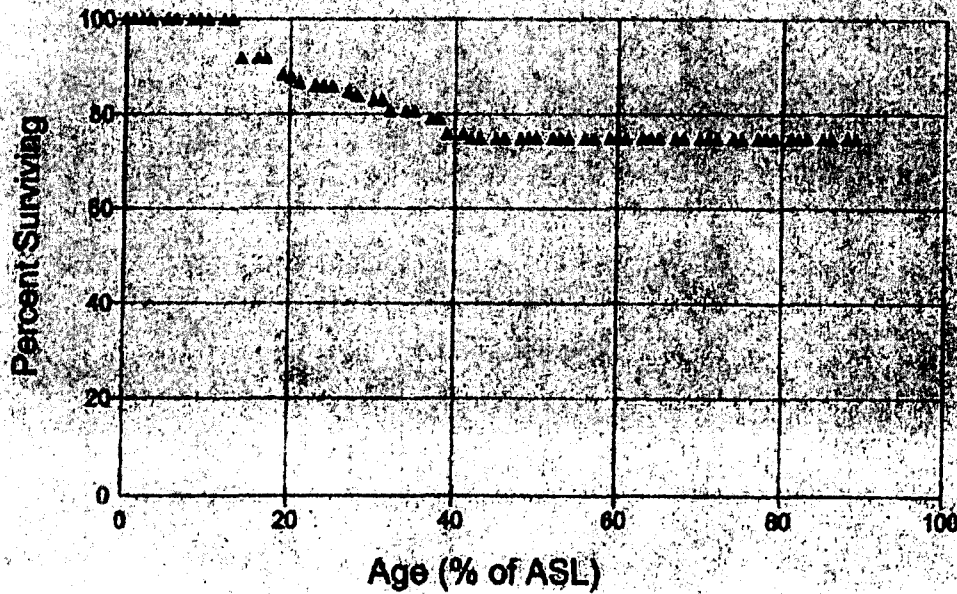
PECO Energy – 2005 Depreciation Study
PECO Electric Account 397.00 – Communications Equipment
Placement Band – 1940 – 2004
Observation Band – 1975 – 2004
28.00 S2

Proposed & Prescribed Curves

▲ Prescribed Mortality Curve / Test Curve



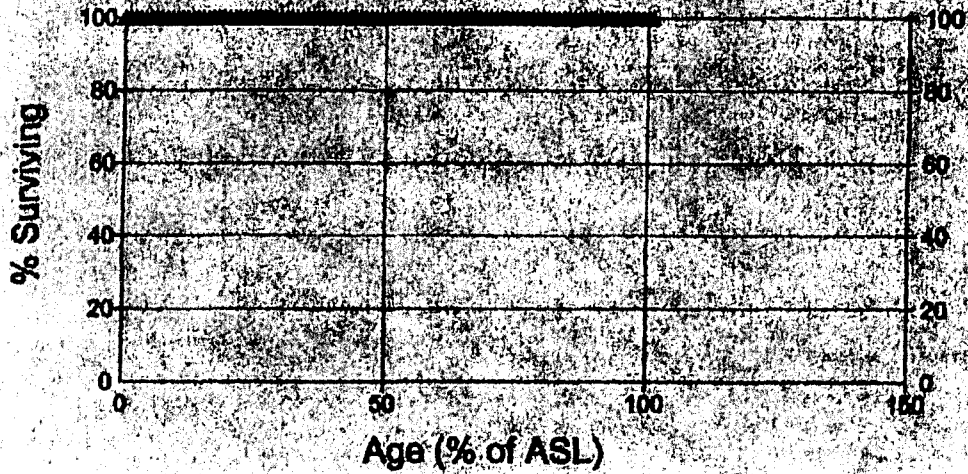
Actuarial Life Analysis



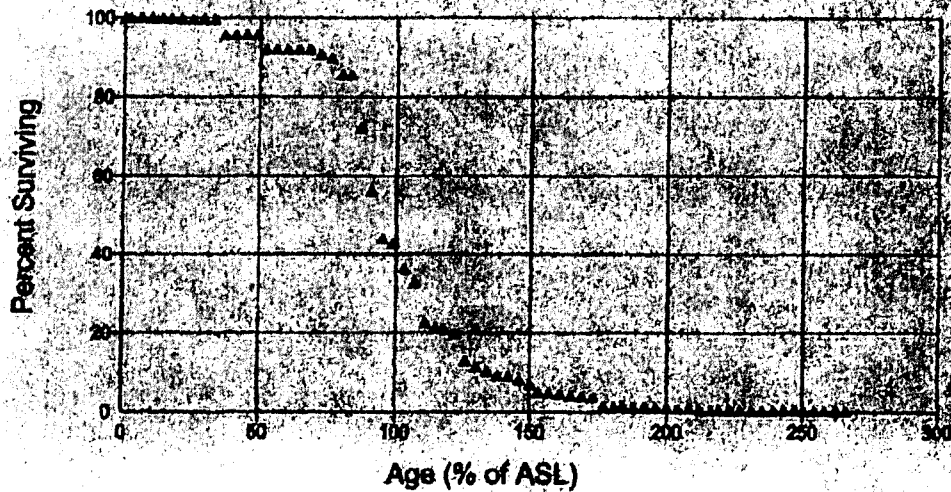
PECO Energy – 2005 Depreciation Study
PECO Electric Account 398.00 – Miscellaneous Equipment
Placement Band – 1923 – 2004
Observation Band – 1975 – 2004
15.00 SQ

Proposed & Prescribed Curves

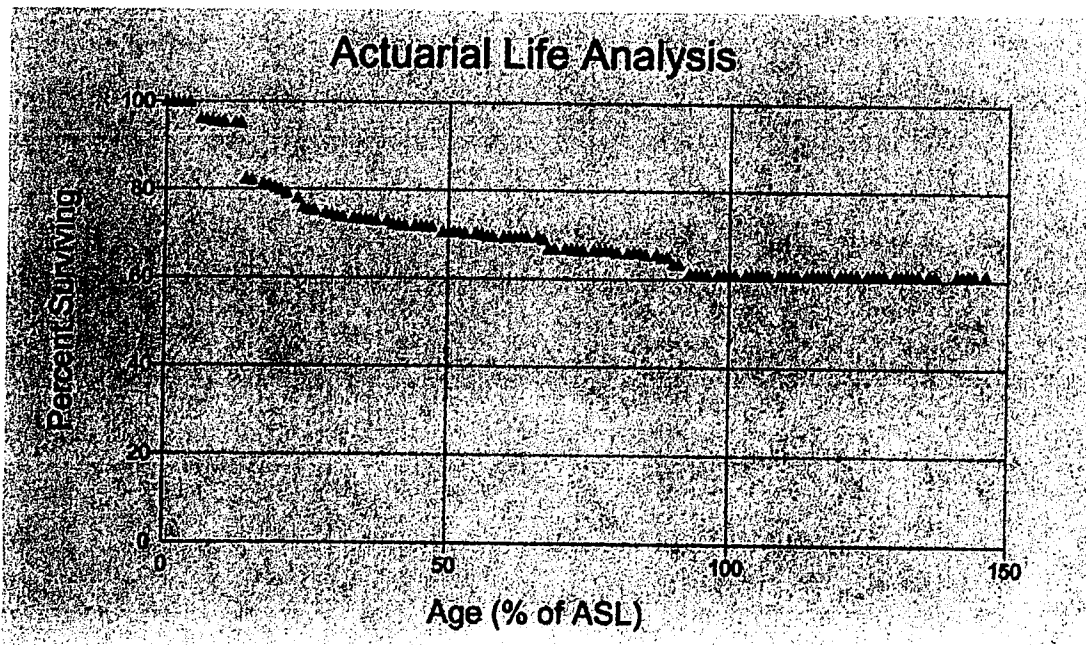
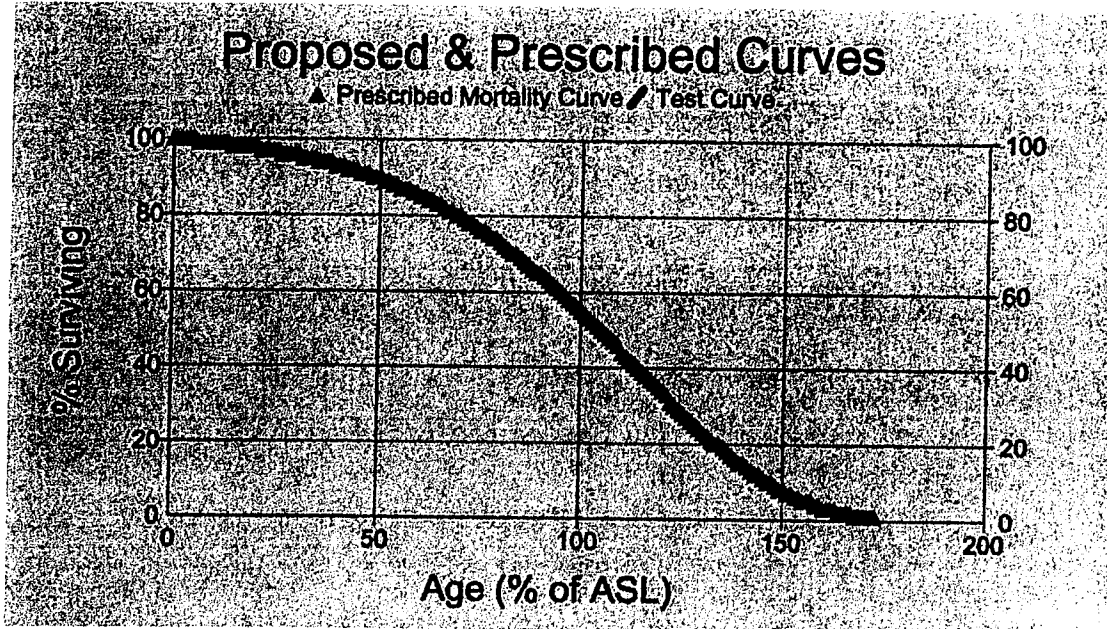
▲ Prescribed Mortality Curve / Test Curve



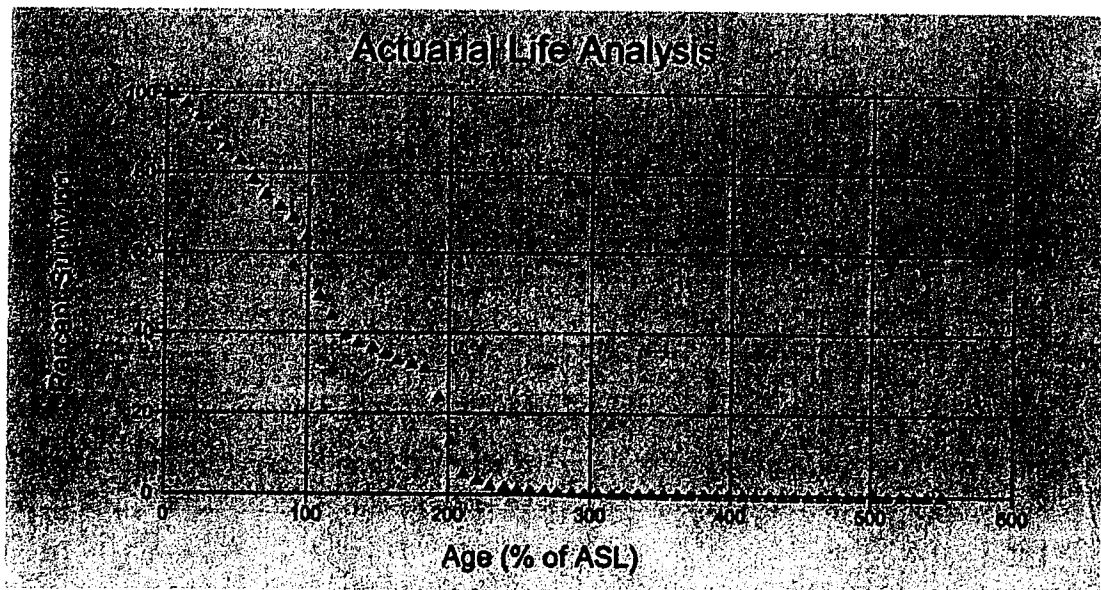
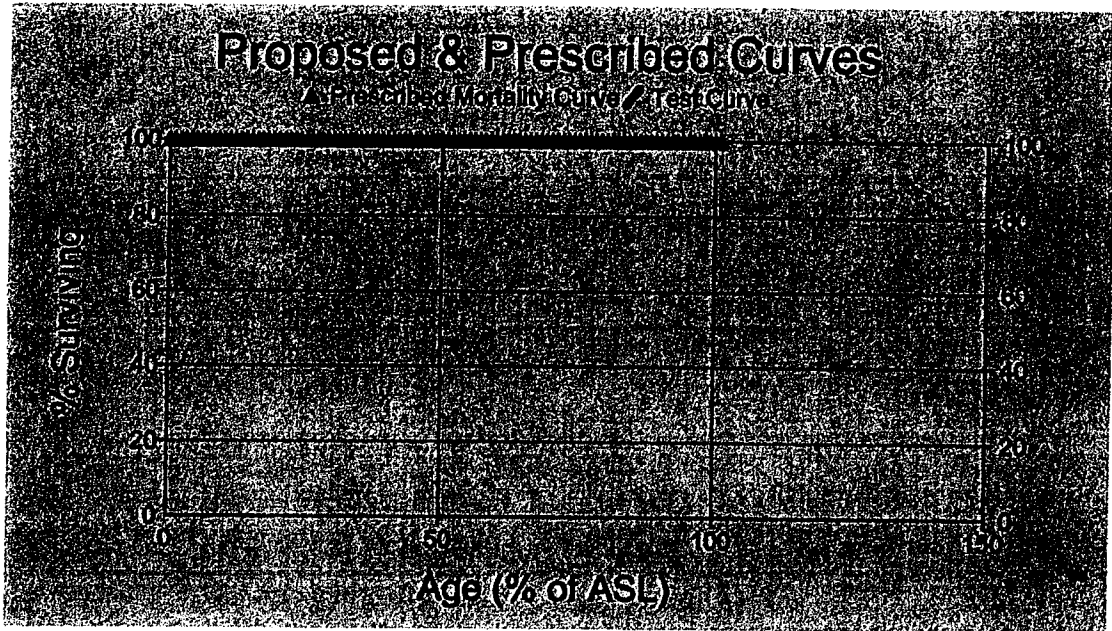
Actuarial Life Analysis



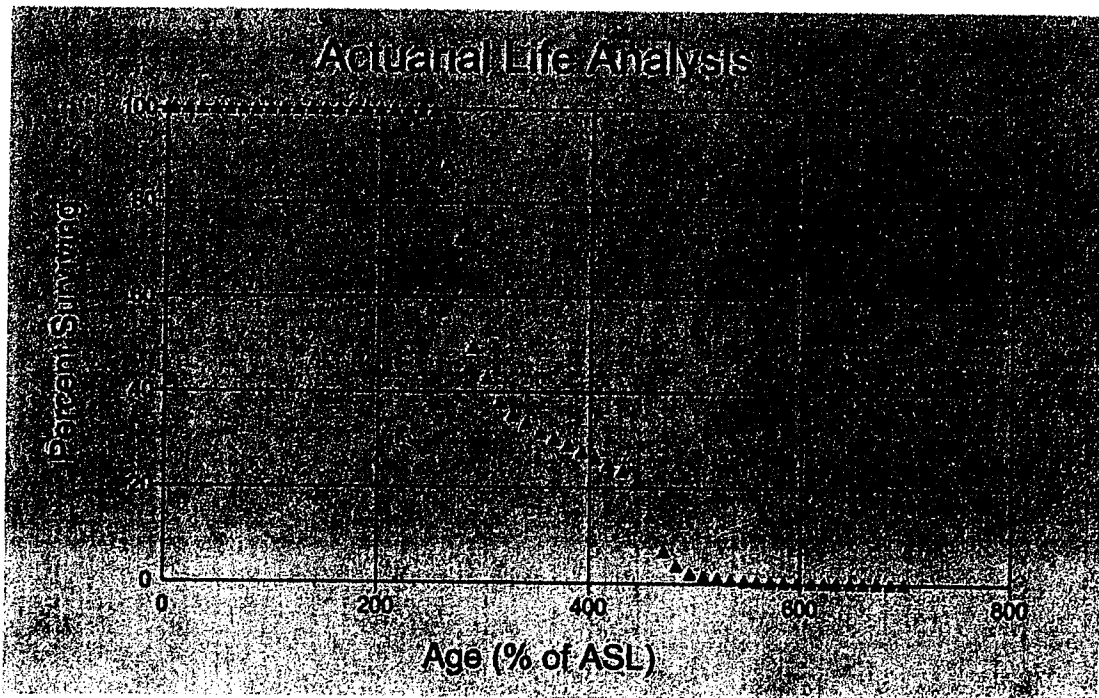
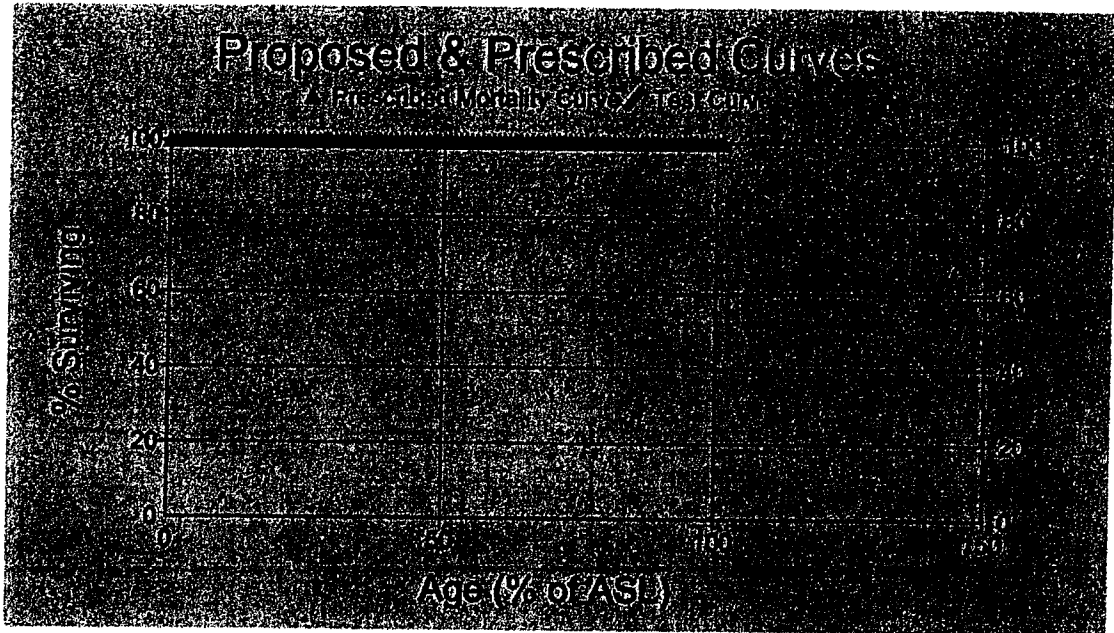
PECO Energy – 2005 Depreciation Study
PECO Common Account 390.00 – Structures and Improvements
Placement Band – 1860 – 2004
Observation Band – 1975-2004
50.00 R2



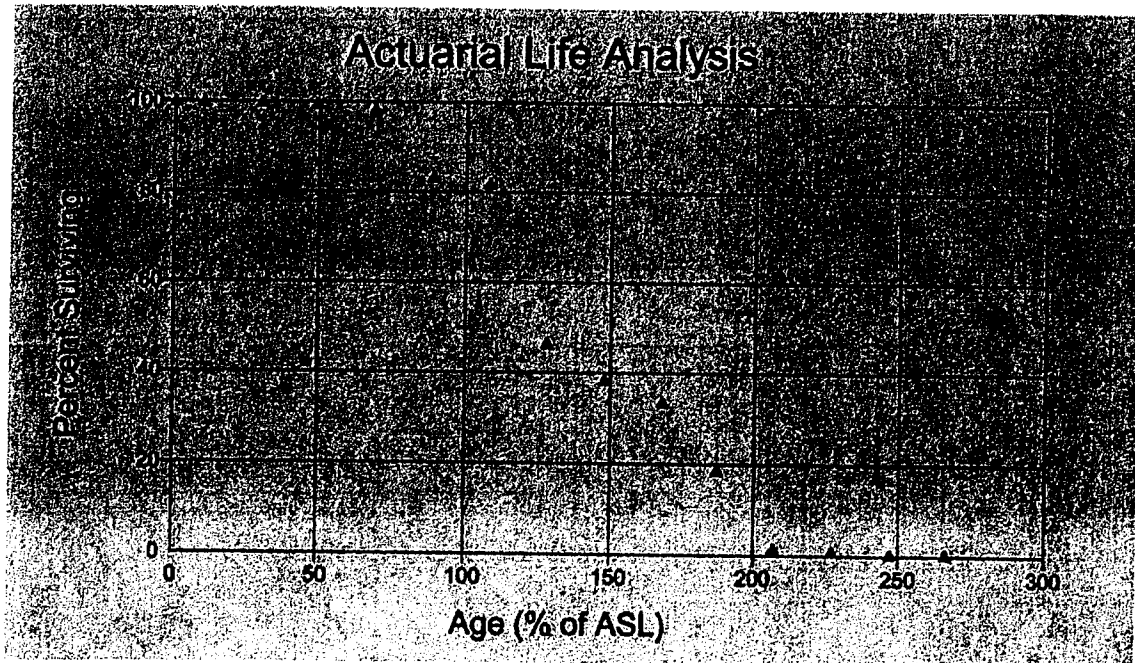
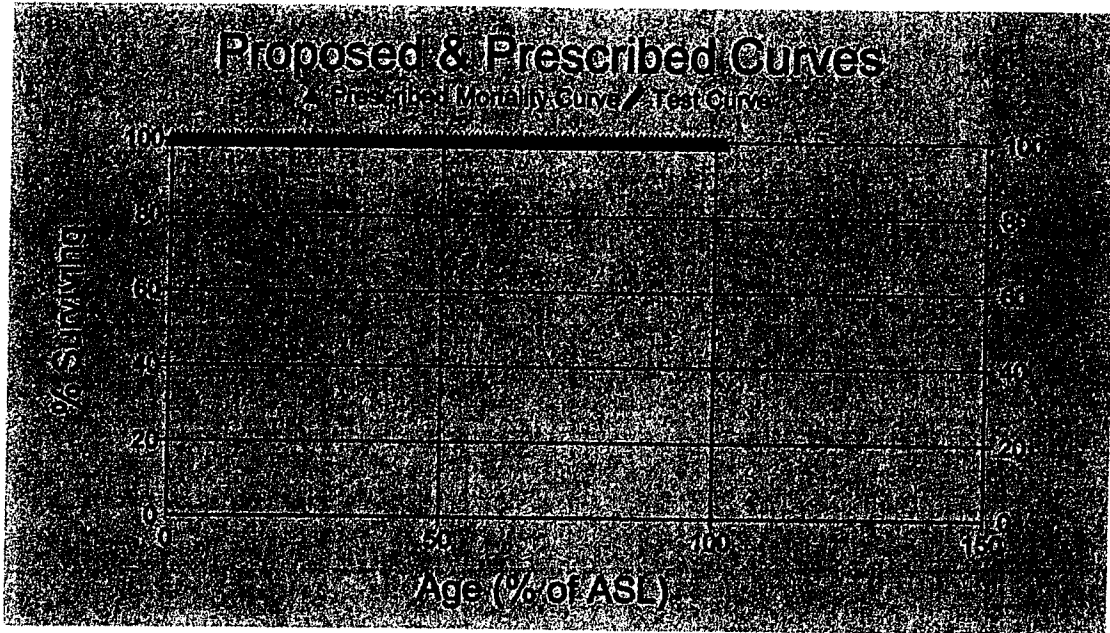
PECO Energy – 2005 Depreciation Study
PECO Common Account 391.10 – Office Machines
Placement Band – 1922 – 2004
Observation Band – 1975 – 2004
10.00 SQ



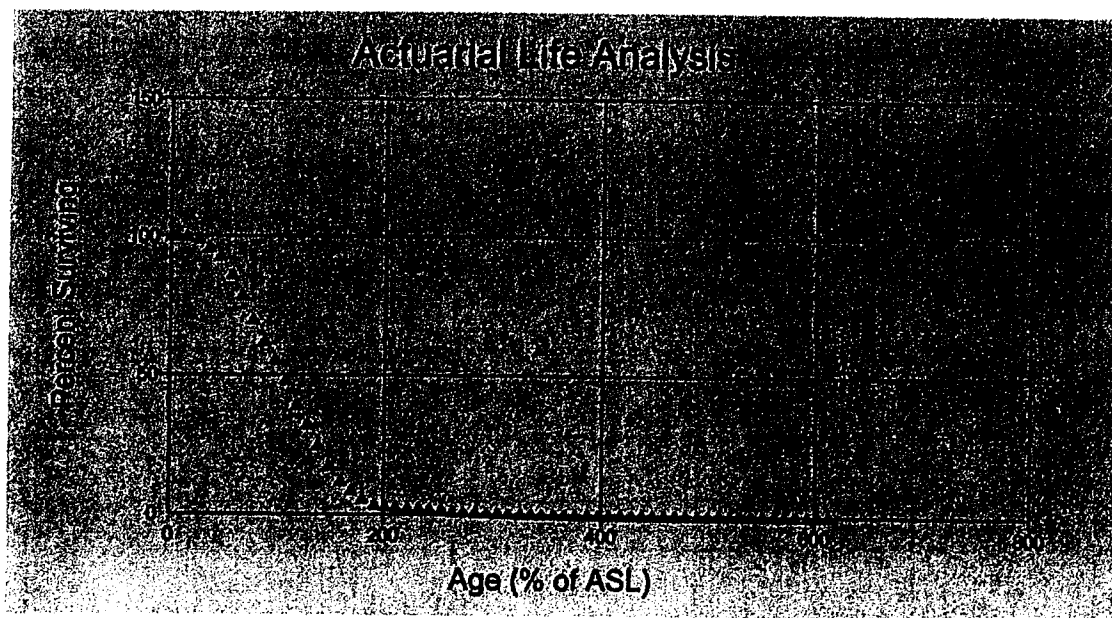
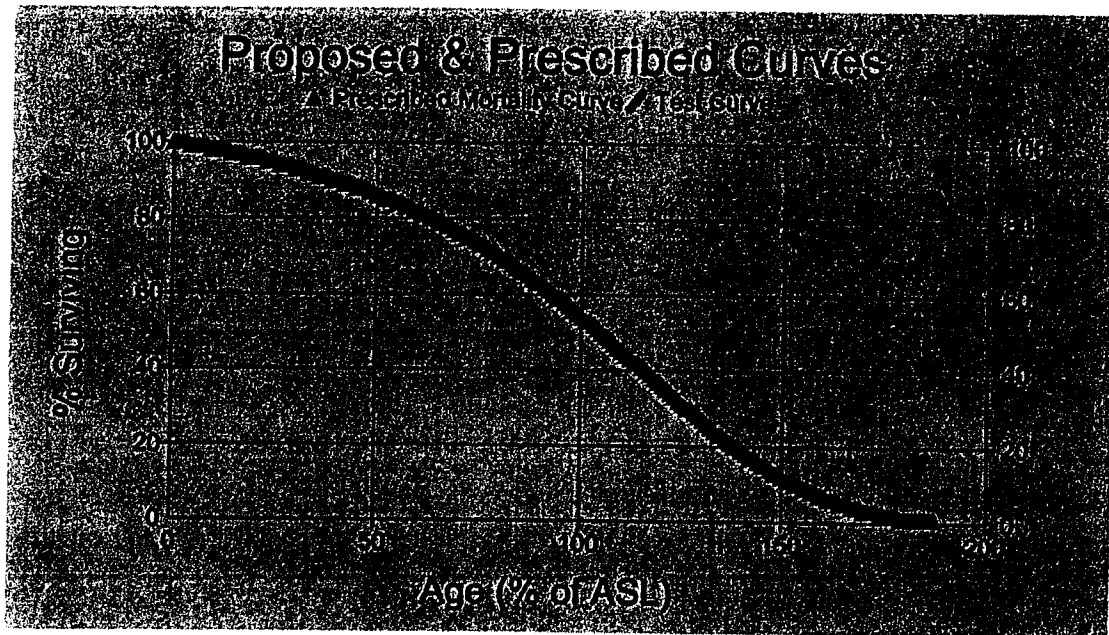
PECO Energy – 2005 Depreciation Study
PECO Common Account 391.20 – Furniture and Fixtures
Placement Band – 1921 – 2004
Observation Band – 1975 – 2004
15.00 SQ



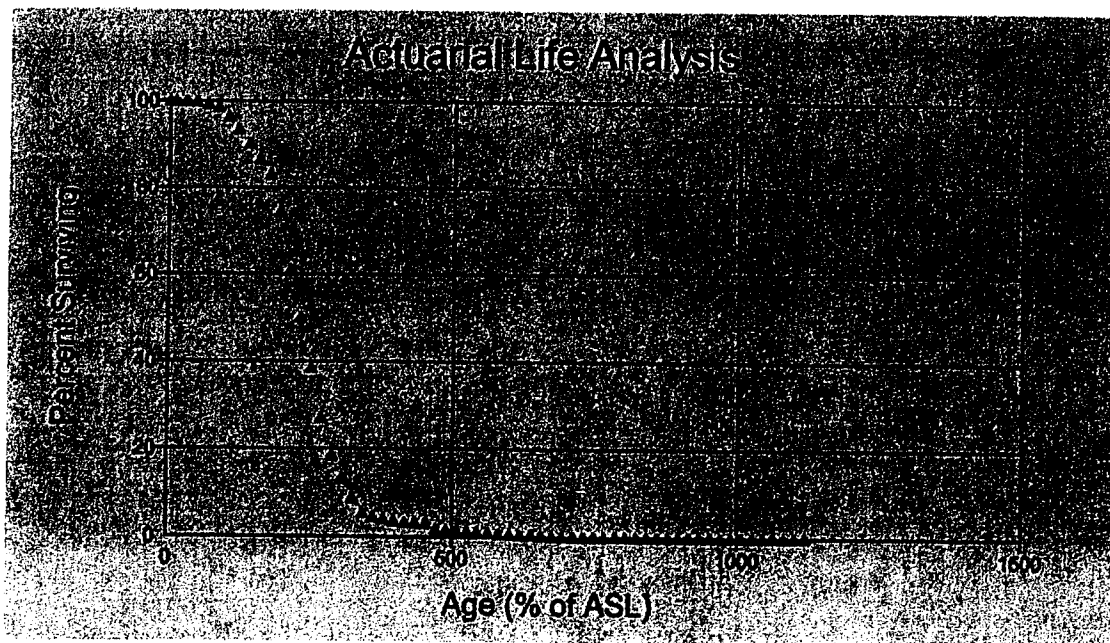
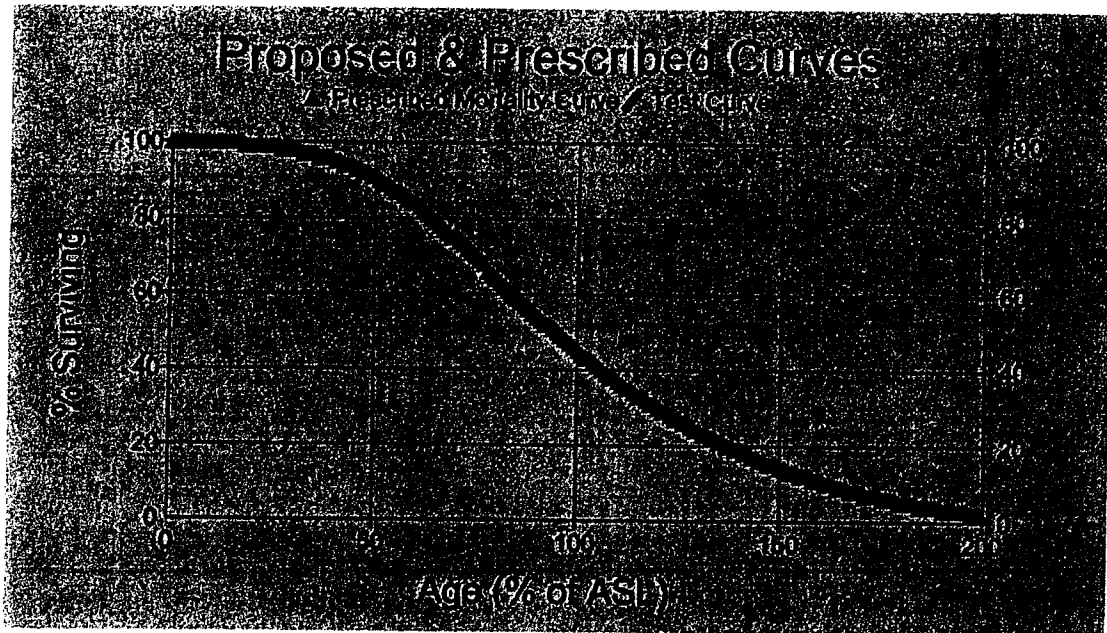
PECO Energy – 2005 Depreciation Study
PECO Common Account 391.30 – Computers
Placement Band – 1973 – 2004
Observation Band – 1975-2004
5.0 SQ



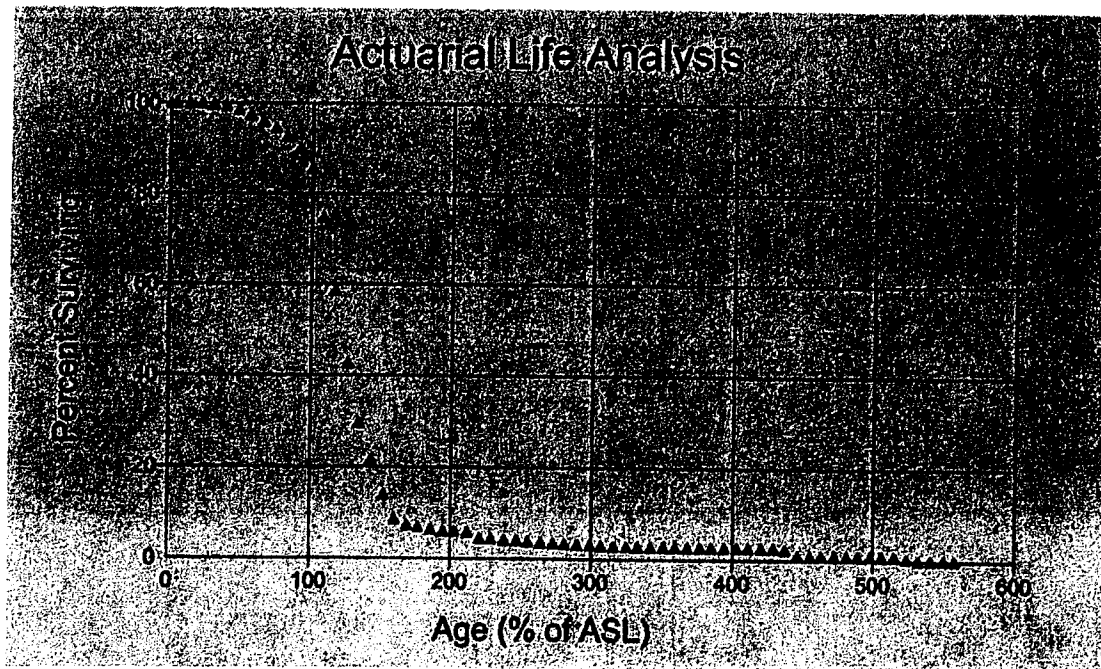
PECO Energy – 2005 Depreciation Study
PECO Common Account 392.10 – Automobiles
Placement Band – 1925 – 2004
Observation Band – 1975 – 2004
6.80 R1.5



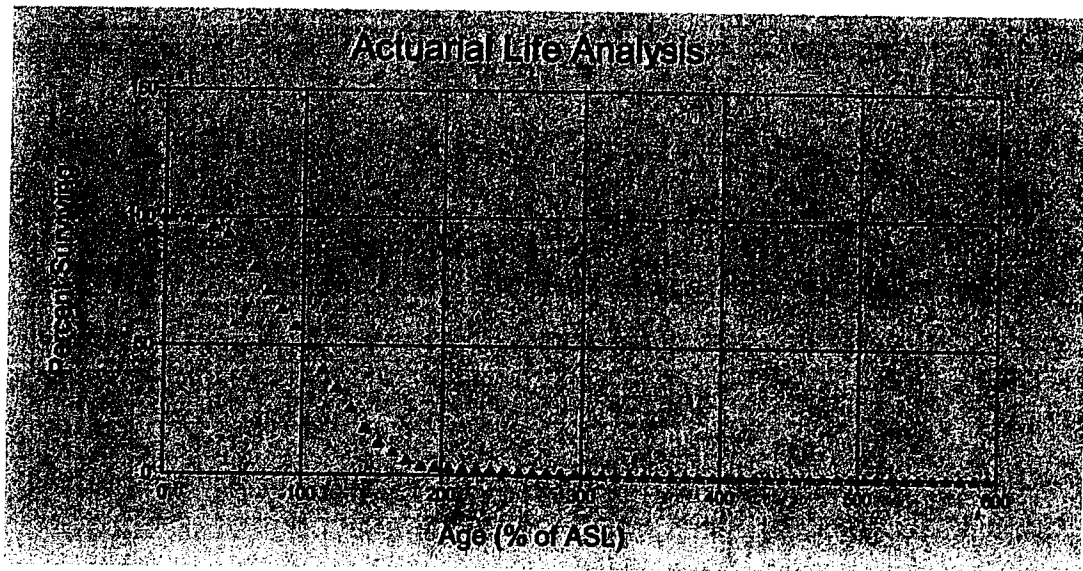
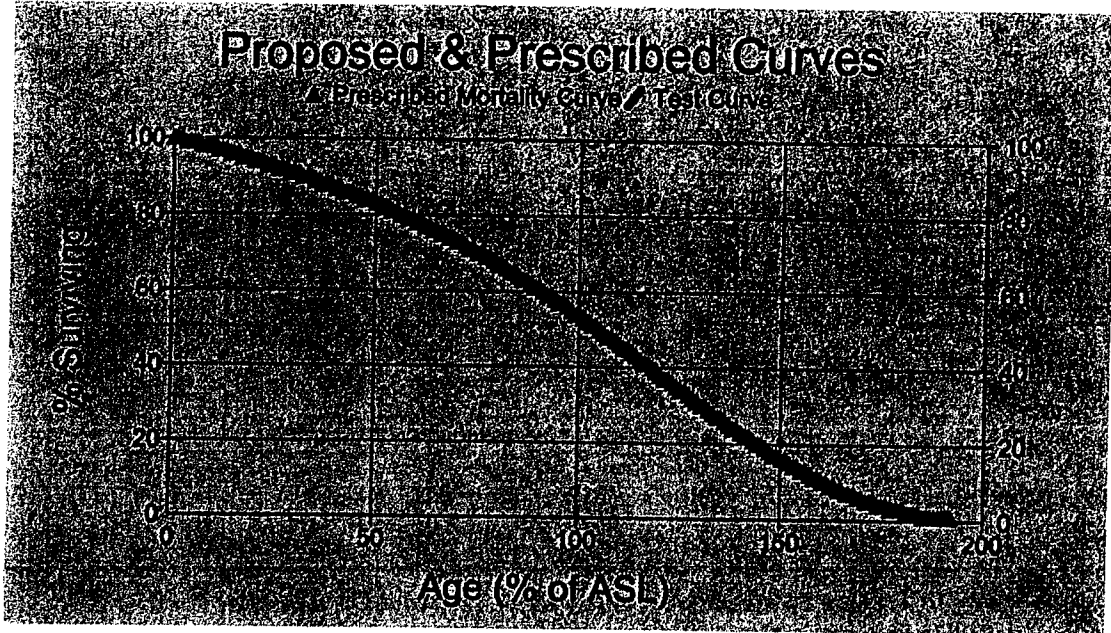
PECO Energy – 2005 Depreciation Study
PECO Common Account 392.20 – Light Trucks
Placement Band – 1925 – 2004
Observation Band – 1975 – 2004
8.62 L2



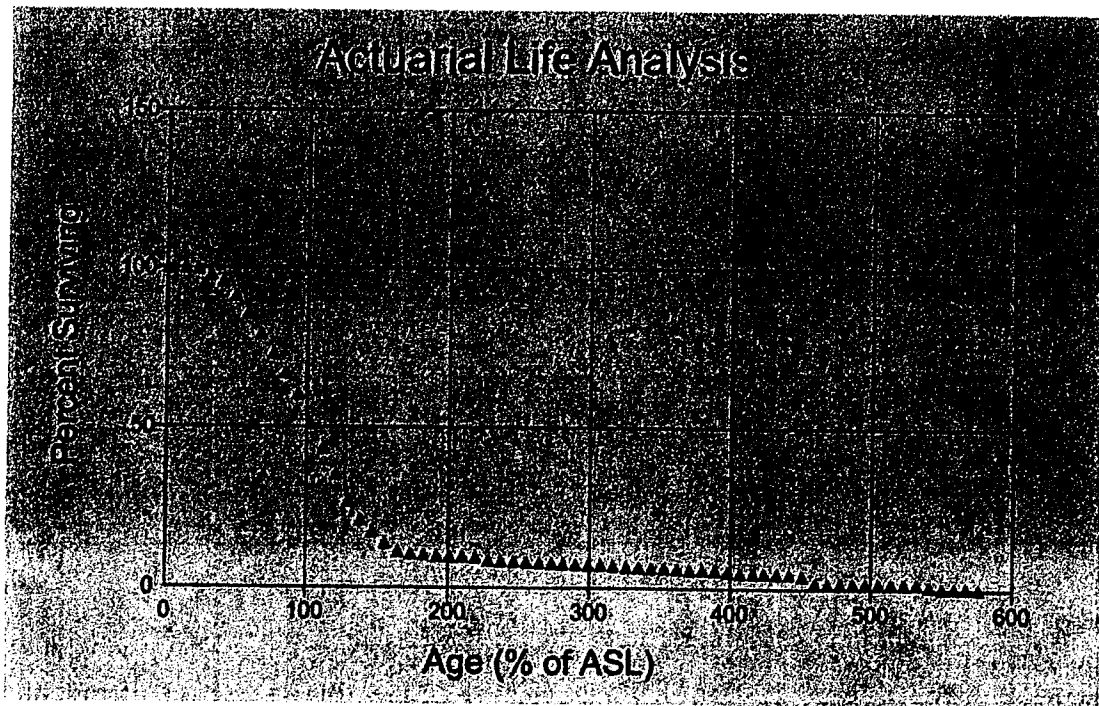
PECO Energy – 2005 Depreciation Study
PECO Common Account 392.30 – Heavy Trucks
Placement Band – 1925 – 2004
Observation Band – 1975 – 2004
12.08 R1



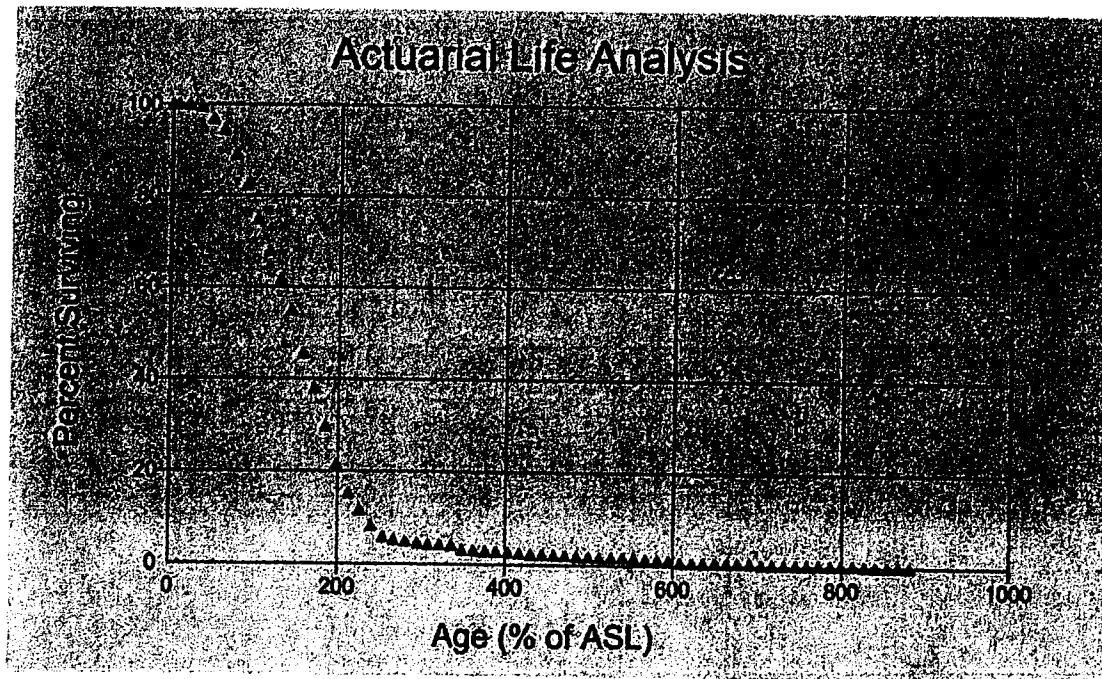
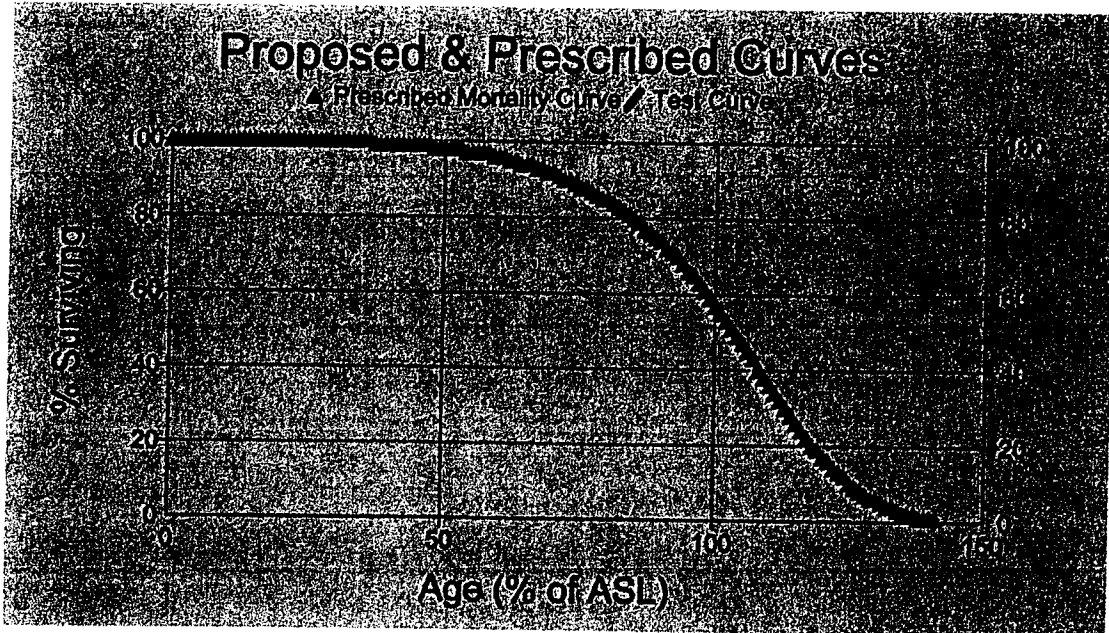
PECO Energy – 2005 Depreciation Study
PECO Common Account 392.40 – Tractors
Placement Band – 1925 – 2004
Observation Band – 1975 – 2004
9.0 R1



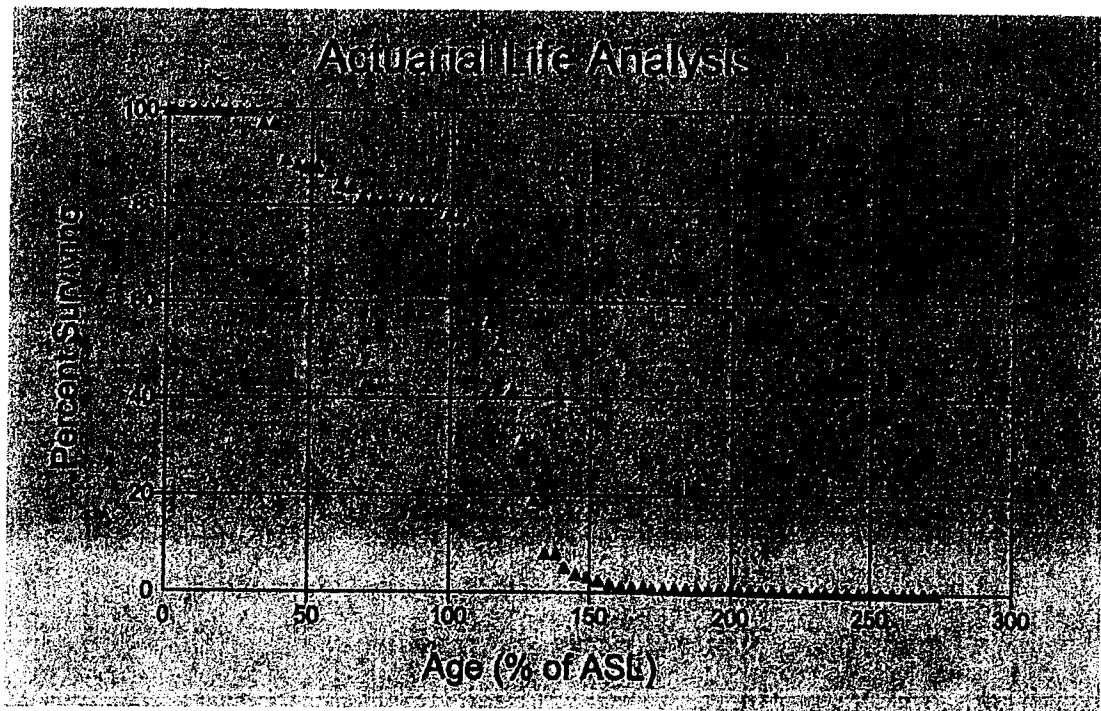
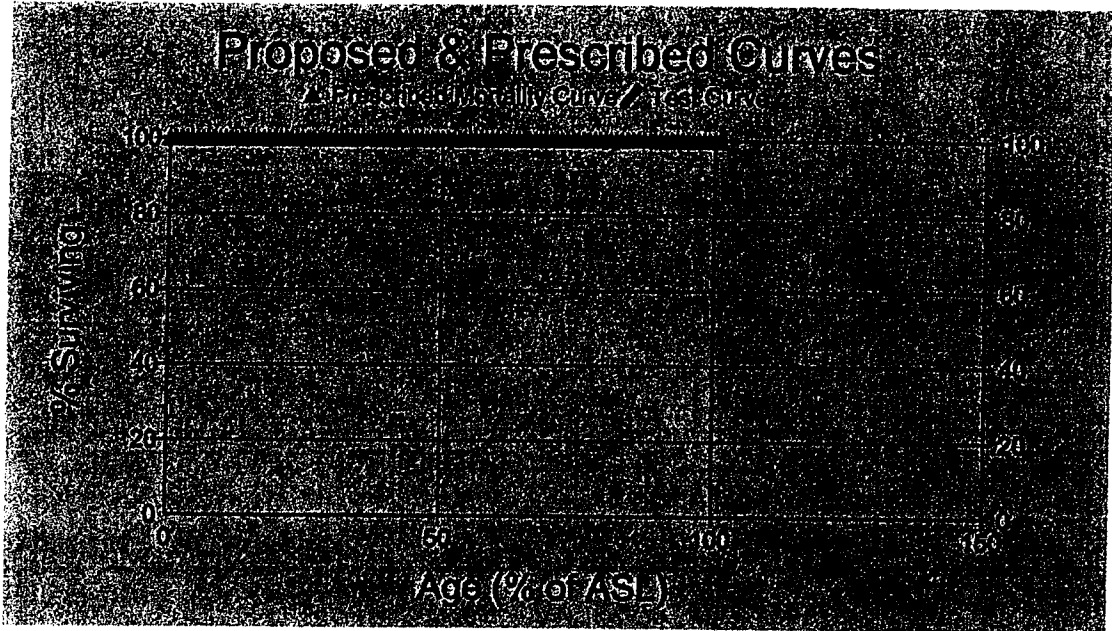
PECO Energy – 2005 Depreciation Study
PECO Common Account 392.50 – Trailers
Placement Band – 1925 – 2004
Observation Band – 1975-2004
15.26 R2



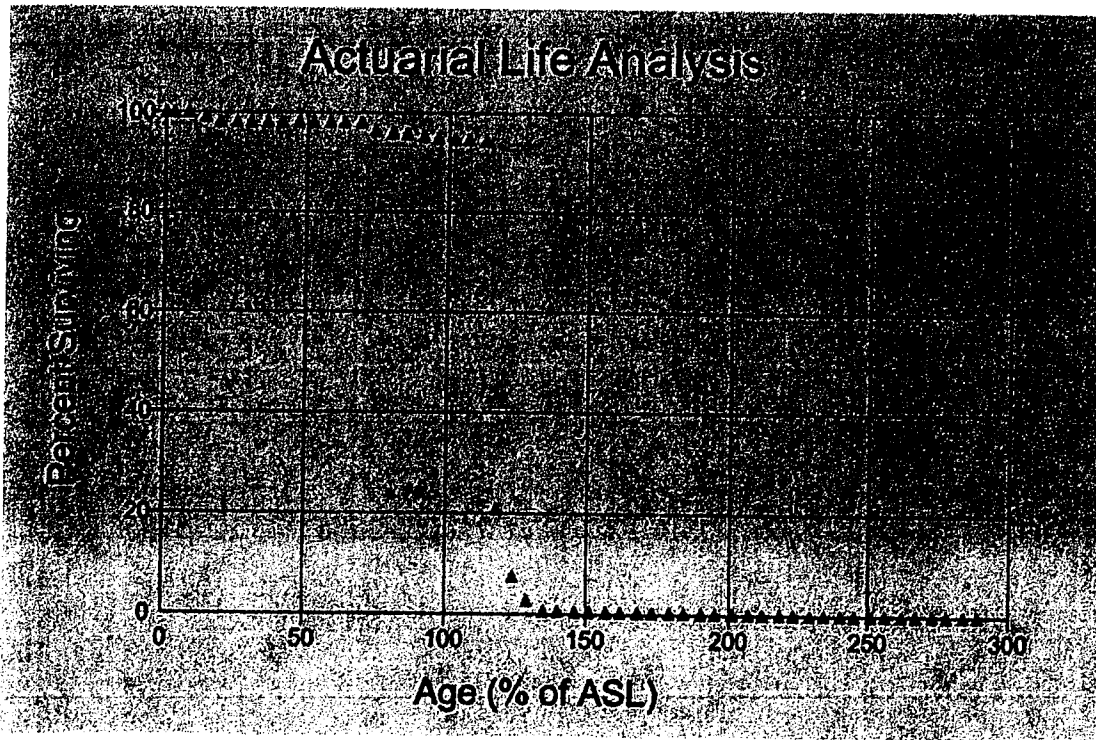
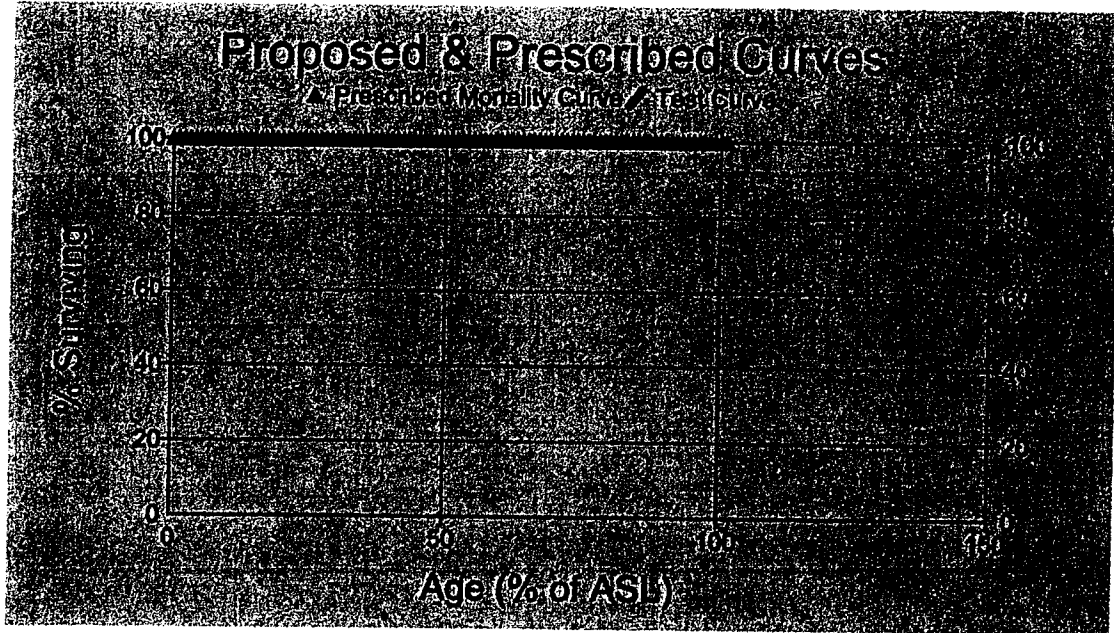
PECO Energy – 2005 Depreciation Study
PECO Common Account 392.60 – Other Vehicles
Placement Band – 1925 – 2004
Observation Band – 1975 – 2004
10.23 R4



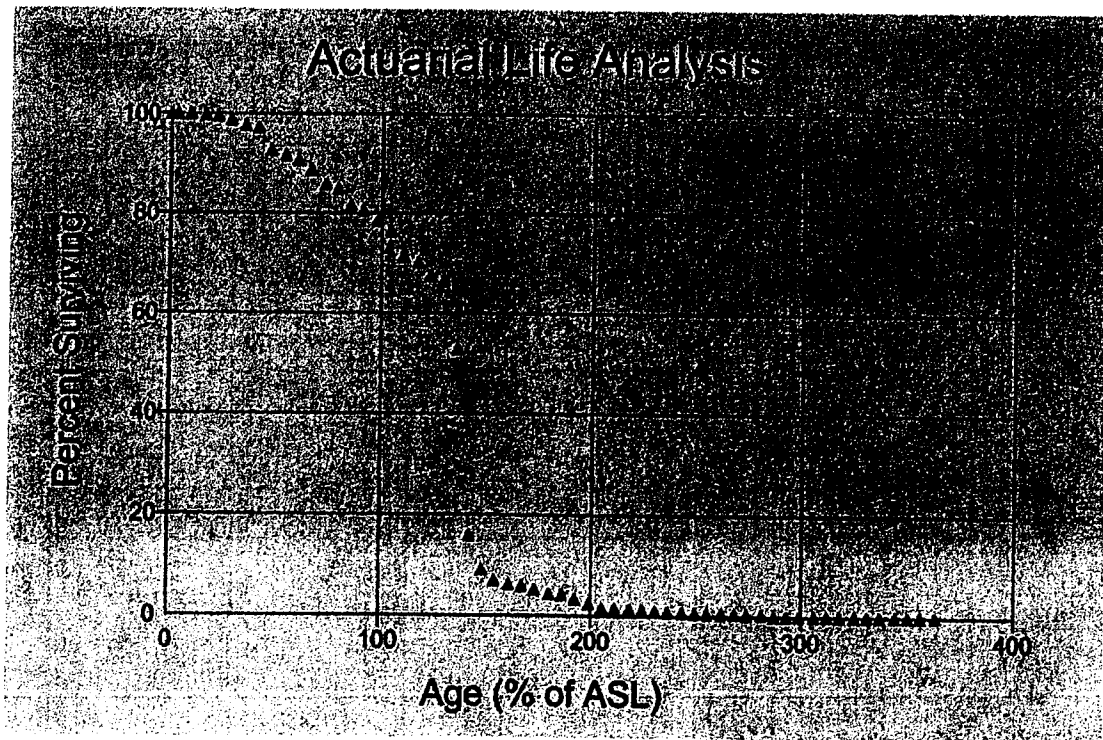
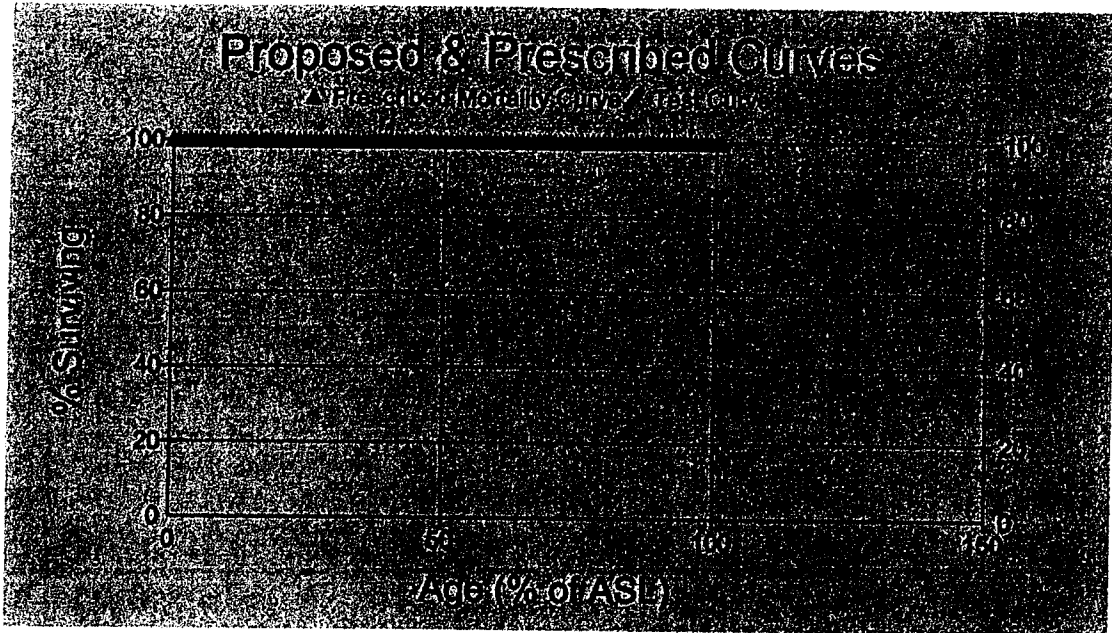
PECO Energy – 2005 Depreciation Study
PECO Common Account 393.00 – Stores Equipment
Placement Band – 1921 – 2004
Observation Band – 1975 – 2004
20.00 SQ



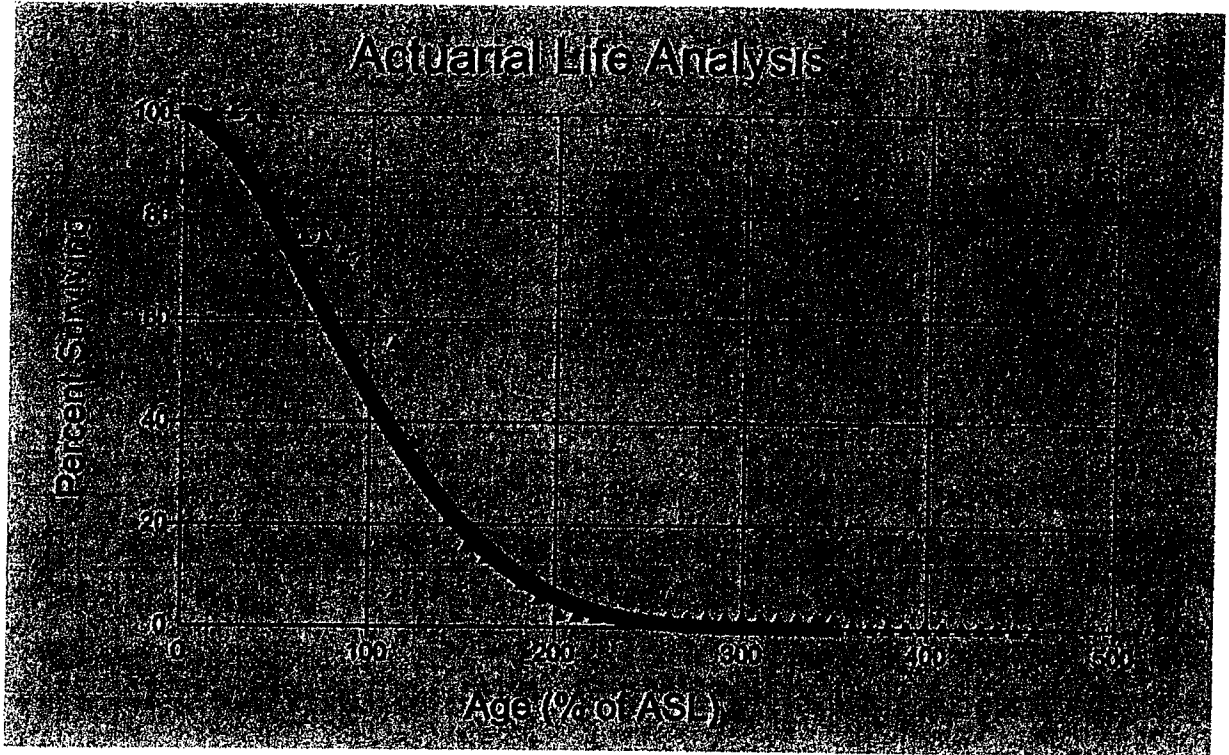
PECO Energy – 2005 Depreciation Study
PECO Common Account 394.10 – Construction Tools
Placement Band – 1926 – 2004
Observation Band – 1975 – 2004
20.00 SQ



PECO Energy – 2005 Depreciation Study
PECO Common Account 394.30 – Garage Equipment
Placement Band – 1922 – 2004
Observation Band – 1975 – 2004
20.00 SQ



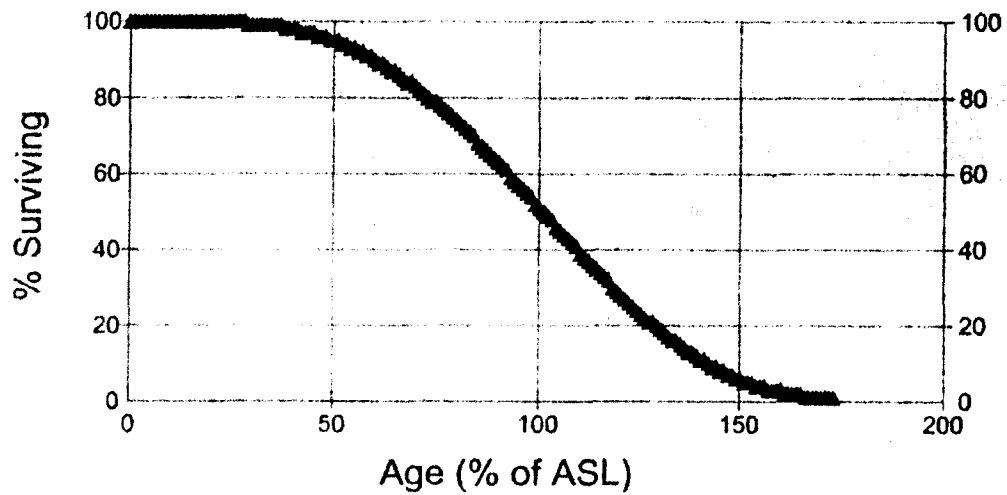
PECO Energy – 2005 Depreciation Study
PECO Common Account 396.10 – Power Operated Vehicles
Placement Band – 1931 – 2004
Observation Band – 1975-2004
11.01 L2



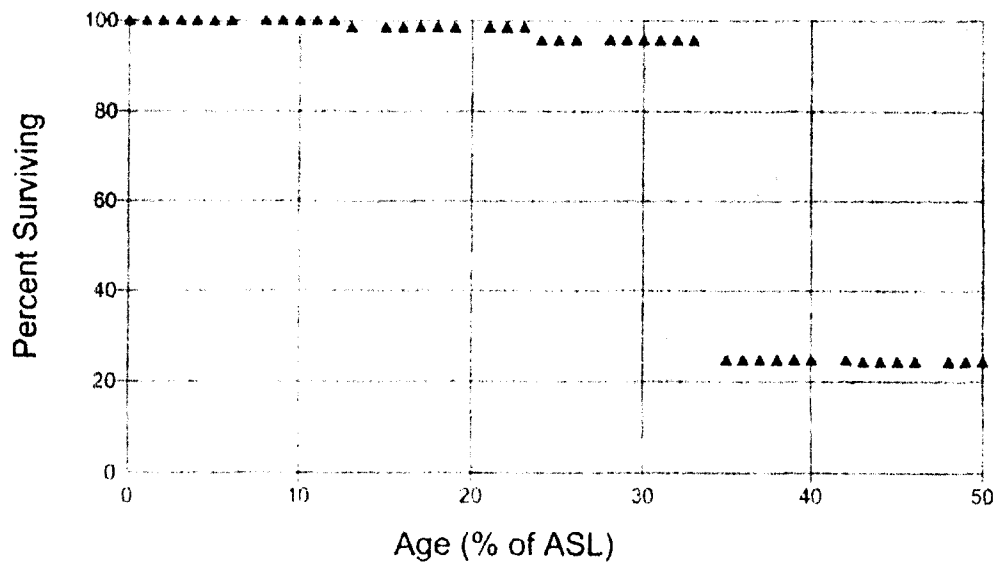
PECO Energy – 2005 Depreciation Study
PECO Common Account 397.00 – Communications Equipment
Placement Band – 1947 – 2004
Observation Band – 1975-2004
28.00 S2

Proposed & Prescribed Curves

▲ Prescribed Mortality Curve / Test Curve

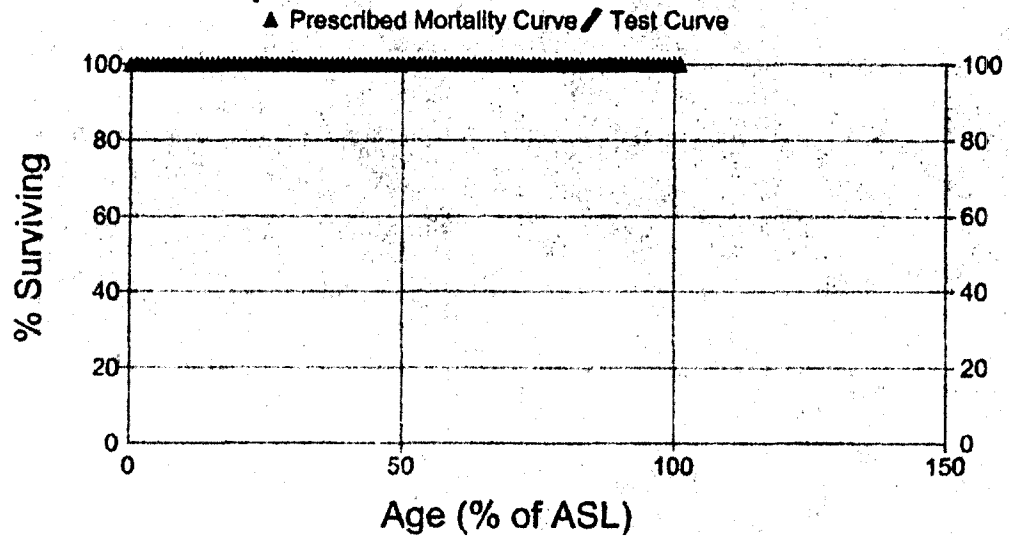


Actuarial Life Analysis

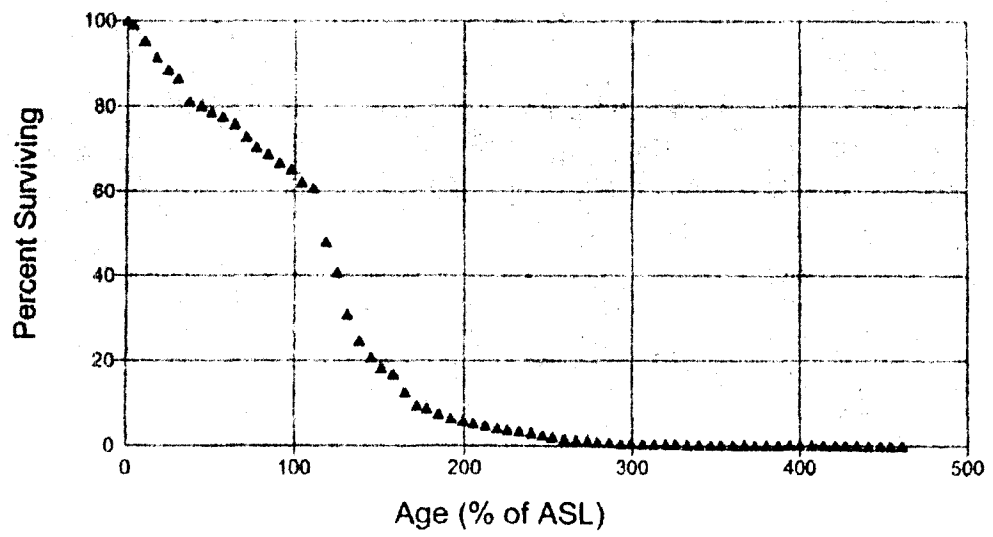


PECO Energy – 2005 Depreciation Study
PECO Common Account 398.00 – Miscellaneous Equipment
Placement Band – 1920 – 2004
Observation Band – 1975 – 2004
15.00 SQ

Proposed & Prescribed Curves



Actuarial Life Analysis



Q. SDR-DEP-4

- a. Please explain the basis for, and provide all supporting documentation for, the next salvage estimate for the test year.
- b. Provide a detailed schedule, by month, listing the net salvage calculations (i.e. cost of removal less gross salvage = net salvage) for the last five years.
- c. Provide the Company's definition of cost of removal and salvage.

A. SDR-DEP-4

- a. The 2010 net salvage amounts are based on a three-year average from 2007-2009. Refer to Attachment SDR-DEP-4A for the net salvage estimate for the test year.
- b. Refer to Attachment SDR-DEP-4B, which shows the 2005-2010 net salvage (net of cost of removal) that is closed to the Accumulated Reserve.
- c. Definitions per Exelon Finance Policy CA-AC-11, Property Unit Catalog – Preface Section:
 - Removal - The cost of demolishing, dismantling, tearing down or removing property units is considered removal costs. Costs include direct labor costs, transportation costs, disposal costs, and certain other indirect costs associated with removing property units from service. The removal of property units are capitalized to accumulated depreciation.
 - Salvage - The amount received for property units retired, less any expenses incurred in connection with the sale or in preparing the property for sale are considered salvage. The scrapping or salvaging of property units taken out of service will be recorded as a credit to accumulated depreciation.

**ATTACHMENT
SDR-DEP-4A**

PECO Energy Company
Net Salvage
2007 - 2010

New Product Class	depr_group	Data	2007	2008	2009	2010
Common	PECO Com 3030-CIS & Mods	Sum of COR	-	-	-	-
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	-	-	-	-
	PECO Common 3901 PA	Sum of COR	(242,235.20)	(1,147,372.39)	(52,725.48)	(480,777.69)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(242,235.20)	(1,147,372.39)	(52,725.48)	(480,777.69)
	PECO Common 3902 PA	Sum of COR	(34,437.96)	(21,090.78)	(16,669.99)	(24,066.24)
		Sum of Salvage	-	0.25	-	0.08
		Sum of Net Salvage	(34,437.96)	(21,090.53)	(16,669.99)	(24,066.16)
	PECO Common 3911 PA	Sum of COR	-	-	(15,227.17)	(5,075.72)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	-	-	(15,227.17)	(5,075.72)
	PECO Common 3912 PA	Sum of COR	-	(44,300.64)	-	(14,766.88)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	-	(44,300.64)	-	(14,766.88)
	PECO Common 3913 PA	Sum of COR	-	-	(22,880.60)	(7,626.87)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	-	-	(22,880.60)	(7,626.87)
	PECO Common 3921 PA	Sum of COR	-	-	-	-
		Sum of Salvage	-	-	-	-
Sum of Net Salvage		-	-	-	-	
PECO Common 3922 PA	Sum of COR	-	-	(245.00)	(81.67)	
	Sum of Salvage	-	-	37,600.00	12,533.33	
	Sum of Net Salvage	-	-	37,355.00	12,451.67	
PECO Common 3923 PA	Sum of COR	-	-	(820.00)	(273.33)	
	Sum of Salvage	-	(10,250.00)	291,450.00	93,733.33	
	Sum of Net Salvage	-	(10,250.00)	290,630.00	93,460.00	
PECO Common 3924 PA	Sum of COR	-	-	-	-	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	-	-	-	-	
PECO Common 3925 PA	Sum of COR	-	-	(15.00)	(5.00)	
	Sum of Salvage	-	-	1,850.00	616.67	
	Sum of Net Salvage	-	-	1,835.00	611.67	
PECO Common 3926 PA	Sum of COR	(3,576.05)	(820.04)	(155.91)	(1,517.33)	
	Sum of Salvage	90,230.00	474,650.00	4,730.00	189,870.00	
	Sum of Net Salvage	86,653.95	473,829.96	4,574.09	188,352.67	
PECO Common 3930 PA	Sum of COR	-	-	-	-	
	Sum of Salvage	36,443.00	16,306.00	2,500.00	18,416.33	
	Sum of Net Salvage	36,443.00	16,306.00	2,500.00	18,416.33	
PECO Common 3941 PA	Sum of COR	-	-	-	-	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	-	-	-	-	
PECO Common 3943 PA	Sum of COR	-	-	-	-	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	-	-	-	-	
PECO Common 3961 PA	Sum of COR	-	-	-	-	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	-	-	-	-	
PECO Common 3970 PA	Sum of COR	(38,366.75)	(134,649.65)	(2,580.92)	(58,532.44)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(38,366.75)	(134,649.65)	(2,580.92)	(58,532.44)	
PECO Common 3980 PA	Sum of COR	-	(2,242.33)	-	(747.44)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	-	(2,242.33)	-	(747.44)	
Allocated to Electric	Sum of COR	251,386.67	1,066,065.62	87,987.38	468,479.89	
	Sum of Salvage	(99,944.47)	(379,469.51)	(267,257.95)	(248,890.65)	
	Sum of Net Salvage	151,442.20	686,596.11	(179,270.57)	219,589.25	
Allocated to Gas	Sum of COR	67,229.29	284,410.21	23,332.69	124,990.73	
	Sum of Salvage	(26,728.53)	(101,236.74)	(70,872.05)	(66,279.10)	
	Sum of Net Salvage	40,500.76	183,173.47	(47,539.36)	58,711.62	
Common Sum of COR			(0.00)	0.00	(0.00)	(0.00)
Common Sum of Salvage			(0.00)	0.00	(0.00)	(0.00)
Common Sum of Net Salvage			-	0.00	(0.00)	0.00

Electric - Distribution	PECO Electric 3611 PA	Sum of COR	(59,286.29)	(12,381.84)	(8,900.30)	(26,856.14)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(59,286.29)	(12,381.84)	(8,900.30)	(26,856.14)
	PECO Electric 3612 PA	Sum of COR	(16,664.28)	(71,205.90)	(4,552.50)	(30,807.56)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(16,664.28)	(71,205.90)	(4,552.50)	(30,807.56)
	PECO Electric 3613 PA	Sum of COR	(37,131.56)	-	-	(12,377.19)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(37,131.56)	-	-	(12,377.19)
	PECO Electric 3620 PA	Sum of COR	(1,703,973.35)	(672,934.87)	(708,376.10)	(1,028,428.11)
		Sum of Salvage	2,534.54	11,482.55	447.80	4,821.63
		Sum of Net Salvage	(1,701,438.81)	(661,452.32)	(707,928.30)	(1,023,606.48)
	PECO Electric 3640 PA	Sum of COR	(4,402,979.89)	(3,018,051.23)	(2,752,575.68)	(3,391,202.27)
		Sum of Salvage	1,235.72	-	-	411.91
		Sum of Net Salvage	(4,401,744.17)	(3,018,051.23)	(2,752,575.68)	(3,390,790.36)
	PECO Electric 3650 PA	Sum of COR	(3,758,951.11)	(3,652,323.68)	(3,673,515.10)	(3,694,929.93)
		Sum of Salvage	1,360.72	1,063,252.56	324,887.58	463,166.95
		Sum of Net Salvage	(3,757,590.39)	(2,589,071.12)	(3,348,627.52)	(3,231,762.98)
	PECO Electric 3660 PA	Sum of COR	(273,968.33)	(257,364.77)	(464,531.98)	(331,955.03)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(273,968.33)	(257,364.77)	(464,531.98)	(331,955.03)
	PECO Electric 3670 PA	Sum of COR	(5,060,858.74)	(5,486,563.19)	(4,772,549.65)	(5,108,657.19)
		Sum of Salvage	2,469,746.76	1,081,690.05	324,887.56	1,292,108.12
		Sum of Net Salvage	(2,591,111.98)	(4,404,873.14)	(4,447,662.09)	(3,814,549.07)
	PECO Electric 3680 PA	Sum of COR	(860,020.90)	(480,922.48)	(219,243.04)	(520,062.14)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(860,020.90)	(480,922.48)	(219,243.04)	(520,062.14)
PECO Electric 3691 PA	Sum of COR	(395,858.82)	(629,838.20)	(338,470.82)	(454,722.61)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(395,858.82)	(629,838.20)	(338,470.82)	(454,722.61)	
PECO Electric 3692 PA	Sum of COR	(303,976.75)	(249,768.32)	(301,978.65)	(285,241.24)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(303,976.75)	(249,768.32)	(301,978.65)	(285,241.24)	
PECO Electric 3700 PA	Sum of COR	(74,083.95)	(38,164.57)	(38,847.29)	(50,365.27)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(74,083.95)	(38,164.57)	(38,847.29)	(50,365.27)	
PECO Electric 3730 PA	Sum of COR	(4,406.34)	(2,233.54)	(9,983.26)	(5,541.05)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(4,406.34)	(2,233.54)	(9,983.26)	(5,541.05)	
PECO Electric 3731 PA	Sum of COR	(66.32)	(118.35)	(101.86)	(95.51)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(66.32)	(118.35)	(101.86)	(95.51)	
PECO Electric 3732 PA	Sum of COR	(38,875.30)	(39,539.29)	(38,903.74)	(39,106.11)	
	Sum of Salvage	-	-	-	-	
	Sum of Net Salvage	(38,875.30)	(39,539.29)	(38,903.74)	(39,106.11)	
Allocated Common Plant - Electric Distribution	Sum of COR	(222,000.09)	(920,356.48)	(75,820.94)	(405,992.50)	
	Sum of Salvage	88,261.17	327,603.87	229,695.41	215,186.82	
	Sum of Net Salvage	(133,738.92)	(592,752.60)	(154,074.47)	(190,805.68)	
Allocated General Plant - Electric Distribution	Sum of COR	(10,066.64)	(22,304.86)	(32,584.32)	(21,651.94)	
	Sum of Salvage	-	3,021.62	-	1,007.21	
	Sum of Net Salvage	(10,066.64)	(19,283.24)	(32,584.32)	(20,644.73)	
Electric - Distribution Sum of COR			(17,223,168.65)	(15,554,071.47)	(13,440,735.23)	(15,405,991.79)
Electric - Distribution Sum of Salvage			2,563,138.91	2,487,050.65	879,918.35	1,976,702.64
Electric - Distribution Sum of Net Salvage			(14,660,029.75)	(13,067,020.82)	(12,560,816.88)	(13,429,289.15)
Electric - General Plant Allocated	PECO Electric 3901 PA	Sum of COR	(8,341.62)	(25,836.13)	(8,512.77)	(14,230.17)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	(8,341.62)	(25,836.13)	(8,512.77)	(14,230.17)
	PECO Electric 3913 PA	Sum of COR	-	-	(29,400.13)	(9,800.04)
		Sum of Salvage	-	-	-	-
		Sum of Net Salvage	-	-	(29,400.13)	(9,800.04)
	PECO Electric 3940 PA	Sum of COR	(3,057.56)	-	-	(1,019.19)
		Sum of Salvage	-	3,500.00	-	1,166.67
		Sum of Net Salvage	(3,057.56)	3,500.00	-	147.48
	Allocated to Electric Distribution	Sum of COR	10,066.64	22,304.86	32,584.32	21,651.94
		Sum of Salvage	-	(3,021.62)	-	(1,007.21)
		Sum of Net Salvage	10,066.64	19,283.24	32,584.32	20,644.73
	Allocated to Electric Transmission	Sum of COR	1,332.54	3,531.27	5,328.58	3,397.46
		Sum of Salvage	-	(478.38)	-	(159.46)
		Sum of Net Salvage	1,332.54	3,052.89	5,328.58	3,238.00
Electric - General Plant Allocated Sum of COR			0.00	(0.00)	-	(0.00)
Electric - General Plant Allocated Sum of Salvage			-	0.00	-	0.00
Electric - General Plant Allocated Sum of Net Salvage			0.00	(0.00)	-	(0.00)
Total Sum of COR			(17,223,168.65)	(15,554,071.47)	(13,440,735.23)	(15,405,991.79)
Total Sum of Salvage			2,563,138.91	2,487,050.65	879,918.35	1,976,702.64
Total Sum of Net Salvage			(14,660,029.75)	(13,067,020.82)	(12,560,816.88)	(13,429,289.15)

**ATTACHMENT
SDR-DEP-4B**

- Q. SDR-GEN-1 Please provide a copy of the Company's detailed quarterly balance sheets and income statements for each quarter of the historic and future test years through the most recent quarter available.
- A. SDR-GEN-1 Refer to SDR-ROR-2 for the quarterly balance sheets for 2009.
- Refer to Attachment SDR-GEN-1 for the quarterly income statements for 2009.
- Refer to Exhibit RLO-1, B-1 for the future test year balance sheets and Exhibit RLO-1, B-1 for the future test year income statement.

**ATTACHMENT
SDR-GEN-1**

Name of Respondent PECO Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (MO, Da, Yr) / /	Year/Period of Report End of 2009/Q1
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STATEMENT OF INCOME

- Quarterly**
- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
 - Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
 - Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
 - Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
 - If additional columns are needed, place them in a footnote.

- Annual or Quarterly if applicable**
- Do not report fourth quarter data in columns (e) and (f)
 - Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
 - Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,514,814,285	1,476,313,886	1,514,814,285	1,476,313,886
3	Operating Expenses					
4	Operation Expenses (401)	320-323	967,729,912	957,256,318	967,729,912	957,256,318
5	Maintenance Expenses (402)	320-323	43,225,253	45,715,024	43,225,253	45,715,024
6	Depreciation Expense (403)	336-337	36,057,983	35,312,478	36,057,983	35,312,478
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	6,516	6,516	6,516	6,516
8	Amort. & Depl. of Utility Plant (404-405)	336-337	3,619,285	2,843,398	3,619,285	2,843,398
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		185,517,205	167,465,289	185,517,205	167,465,289
13	(Less) Regulatory Credits (407.4)			32,990		32,990
14	Taxes Other Than Income Taxes (408.1)	262-263	65,548,831	65,594,887	65,548,831	65,594,887
15	Income Taxes - Federal (409.1)	262-263	112,024,647	67,489,032	112,024,647	67,489,032
16	- Other (409.1)	262-263	28,884,082	25,803,814	28,884,082	25,803,814
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	32,883,381	38,736,946	32,883,381	38,736,946
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	114,951,609	76,717,273	114,951,609	76,717,273
19	Investment Tax Credit Adj. - Net (411.4)	266	-696,078	-560,697	-696,078	-560,697
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		87,048	84,181	87,048	84,181
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,359,936,456	1,328,996,923	1,359,936,456	1,328,996,923
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		154,877,829	147,316,963	154,877,829	147,316,963

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		154,877,829	147,316,963	154,877,829	147,316,963
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		-10,383	784,111	-10,383	784,111
34	(Less) Expenses of Nonutility Operations (417.1)		-79,769	1,462,207	-79,769	1,462,207
35	Nonoperating Rental Income (418)		100,866	118,189	100,866	118,189
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-65,159,549	-59,410,455	-65,159,549	-59,410,455
37	Interest and Dividend Income (419)		2,198,258	3,569,179	2,198,258	3,569,179
38	Allowance for Other Funds Used During Construction (419.1)		971,813		971,813	
39	Miscellaneous Nonoperating Income (421)		272,342	264,540	272,342	264,540
40	Gain on Disposition of Property (421.1)		41,500	194,085	41,500	194,085
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-61,505,384	-55,942,558	-61,505,384	-55,942,558
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)			28,427		28,427
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,391,977	2,354,609	1,391,977	2,354,609
46	Life Insurance (426.2)		784,734	385,760	784,734	385,760
47	Penalties (426.3)		120,352	24,481	120,352	24,481
48	Exp. for Certain Civic, Political & Related Activities (426.4)		180,363	171,175	180,363	171,175
49	Other Deductions (426.5)		434,218	399,077	434,218	399,077
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		2,911,644	3,363,529	2,911,644	3,363,529
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	6,607	5,560	6,607	5,560
53	Income Taxes-Federal (409.2)	262-263	-55,368,833	-52,603,263	-55,368,833	-52,603,263
54	Income Taxes-Other (409.2)	262-263	-17,564,393	-16,686,508	-17,564,393	-16,686,508
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,034,196	1,088,508	1,034,196	1,088,508
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-71,892,423	-68,195,703	-71,892,423	-68,195,703
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		7,475,395	8,889,616	7,475,395	8,889,616
61	Interest Charges					
62	Interest on Long-Term Debt (427)		27,626,012	24,152,249	27,626,012	24,152,249
63	Amort. of Debt Disc. and Expense (428)		576,359	475,497	576,359	475,497
64	Amortization of Loss on Required Debt (428.1)		950,972	1,077,383	950,972	1,077,383
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		20,689,503	32,485,659	20,689,503	32,485,659
68	Other Interest Expense (431)		782,912	2,079,201	782,912	2,079,201
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		856,329	874,757	858,329	874,757
70	Net Interest Charges (Total of lines 62 thru 69)		49,769,429	59,395,232	49,769,429	59,395,232
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		112,583,795	96,811,347	112,583,795	96,811,347
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		112,583,795	96,811,347	112,583,795	96,811,347

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
PECO Energy Company		/ /	2009/Q1
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 33 Column: c
 Reflects an over accrual from the prior period.

Schedule Page: 114 Line No.: 34 Column: c
 Reflects an over accrual from the prior period.

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Report in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,718,446,370	2,752,546,165	1,203,632,085	1,276,232,279
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,676,686,879	1,777,707,040	708,956,967	820,450,722
5	Maintenance Expenses (402)	320-323	84,025,101	90,706,618	40,799,848	44,991,594
6	Depreciation Expense (403)	336-337	72,596,919	72,442,129	36,538,936	37,129,651
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	13,032	13,032	6,516	6,516
8	Amort. & Depl. of Utility Plant (404-405)	336-337	7,242,288	5,854,108	3,623,003	3,010,710
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		374,783,390	332,858,272	189,266,185	165,392,983
13	(Less) Regulatory Credits (407.4)			335,144		302,154
14	Taxes Other Than Income Taxes (408.1)	262-263	134,744,598	129,080,496	69,195,767	63,485,609
15	Income Taxes - Federal (409.1)	262-263	164,912,324	107,549,878	52,887,677	40,060,846
16	- Other (409.1)	262-263	52,962,590	46,255,506	24,078,508	20,451,692
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	67,745,510	64,256,910	34,862,129	25,519,964
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	179,139,709	126,723,123	64,188,100	50,005,850
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,104,942	-894,876	-408,864	-334,179
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		174,418	168,976	87,370	84,795
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,455,642,398	2,498,939,822	1,095,705,942	1,169,942,899
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		262,803,972	253,606,343	107,926,143	106,289,380

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		262,803,972	253,606,343	107,926,143	106,289,380
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		743,261	2,335,815	753,644	1,551,704
34	(Less) Expenses of Nonutility Operations (417.1)		8,472	3,523,572	88,241	2,061,365
35	Nonoperating Rental Income (418)		197,095	218,611	96,229	100,422
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-140,035,933	-118,899,154	-74,976,384	-59,488,699
37	Interest and Dividend Income (419)		3,415,661	10,319,309	1,217,403	6,750,130
38	Allowance for Other Funds Used During Construction (419.1)		1,813,235		841,422	
39	Miscellaneous Nonoperating Income (421)		497,720	498,956	225,378	234,416
40	Gain on Disposition of Property (421.1)		47,461	512,647	5,961	318,562
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-133,329,972	-108,537,388	-71,824,588	-52,594,830
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		3,846	30,780	3,846	2,353
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		3,684,220	3,954,171	2,292,243	1,599,562
46	Life Insurance (426.2)		-499,510	1,576,990	-1,284,244	1,191,230
47	Penalties (426.3)		255,926	62,782	135,574	38,301
48	Exp. for Certain Civic, Political & Related Activities (426.4)		377,554	364,560	197,191	193,365
49	Other Deductions (426.5)		842,239	867,848	408,021	468,771
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		4,664,275	6,857,131	1,752,631	3,493,602
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	13,428	12,691	6,821	7,131
53	Income Taxes-Federal (409.2)	262-263	-120,372,653	-104,188,088	-65,003,820	-51,584,825
54	Income Taxes-Other (409.2)	262-263	-38,181,426	-33,048,081	-20,617,033	-16,361,573
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,142,754	2,108,343	108,558	1,019,835
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-157,397,897	-135,115,135	-85,505,474	-66,919,432
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		19,403,650	19,720,616	11,928,255	10,831,000
61	Interest Charges					
62	Interest on Long-Term Debt (427)		57,630,270	49,755,209	30,004,258	25,602,960
63	Amort. of Debt Disc. and Expense (428)		1,216,687	937,109	640,328	461,612
64	Amortization of Loss on Reacquired Debt (428.1)		1,901,176	2,076,215	950,204	998,832
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		38,095,534	63,207,102	17,408,031	30,721,443
68	Other Interest Expense (431)		1,503,412	3,910,178	720,500	1,830,977
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,334,301	1,756,091	477,972	881,334
70	Net Interest Charges (Total of lines 62 thru 69)		99,012,778	118,129,722	49,243,349	58,734,490
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		183,194,844	155,197,237	70,611,049	58,385,890
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		183,194,844	155,197,237	70,611,049	58,385,890

Name of Respondent PECO Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2009/Q2
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 15 Column: j
Includes tax benefits of \$0.5 million related to a settlement with the Internal Revenue Service and the filing of the 2007 Federal Income Tax Return.

Name of Respondent PECO Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q3
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STATEMENT OF INCOME

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	4,045,070,044	4,192,611,861	1,326,623,674	1,440,065,696
3	Operating Expenses					
4	Operation Expenses (401)	320-323	2,436,587,693	2,666,886,213	759,900,815	889,179,173
5	Maintenance Expenses (402)	320-323	128,843,135	132,940,024	44,818,034	42,233,406
6	Depreciation Expense (403)	336-337	110,194,021	108,435,908	37,597,101	35,993,778
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	19,548	19,547	6,516	6,516
8	Amort. & Depl. of Utility Plant (404-405)	336-337	10,866,053	9,250,781	3,623,765	3,396,673
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		605,815,530	536,107,912	231,032,140	203,249,640
13	(Less) Regulatory Credits (407.4)		592,818	469,694	592,818	134,550
14	Taxes Other Than Income Taxes (408.1)	262-263	212,663,421	202,316,450	77,936,062	73,235,954
15	Income Taxes - Federal (409.1)	262-263	252,589,598	223,843,967	87,677,274	116,294,089
16	- Other (409.1)	262-263	80,928,913	81,263,245	27,966,323	35,007,739
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	108,499,261	97,205,508	40,753,751	32,948,598
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	289,416,074	255,203,422	110,276,365	128,480,299
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,758,875	-1,734,253	-653,933	-839,377
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		262,454	254,286	88,035	85,310
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,655,501,860	3,801,116,472	1,199,876,700	1,302,176,650
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		389,568,184	391,495,389	126,746,974	137,889,046

Name of Respondent PECO Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q3
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
3,494,125,375	3,649,088,788	550,944,669	543,523,073			2
						3
2,025,007,292	2,195,157,336	411,580,401	471,728,877			4
111,938,515	116,277,817	16,904,620	16,662,207			5
86,610,092	85,366,231	23,583,929	23,069,677			6
7,710	7,709	11,838	11,838			7
8,379,364	7,112,033	2,486,689	2,138,748			8
						9
						10
						11
601,336,600	536,107,912	4,478,930				12
		592,818	469,694			13
207,749,906	197,789,806	4,913,515	4,526,644			14
249,503,859	234,781,927	3,085,739	-10,937,960			15
79,255,816	82,459,552	1,673,097	-1,196,307			16
83,522,366	76,710,222	24,976,895	20,495,286			17
286,985,901	250,615,891	2,430,173	4,587,531			18
-1,305,085	-1,286,816	-453,790	-447,437			19
						20
						21
						22
						23
77,004	79,057	185,450	175,229			24
3,165,097,538	3,279,946,895	490,404,322	521,169,577			25
329,027,837	369,141,893	60,540,347	22,353,496			26

Name of Respondent PECO Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q3
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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		389,568,184	391,495,389	126,746,974	137,889,046
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		1,483,640	4,274,273	740,379	1,938,458
34	(Less) Expenses of Nonutility Operations (417.1)		214,979	5,834,083	206,506	2,310,511
35	Nonoperating Rental Income (418)		337,847	318,145	140,751	99,534
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-219,113,239	-179,692,572	-79,077,306	-60,793,418
37	Interest and Dividend Income (419)		4,815,924	12,386,378	1,400,263	2,067,069
38	Allowance for Other Funds Used During Construction (419.1)		2,527,033		713,798	
39	Miscellaneous Nonoperating Income (421)		736,491	759,741	238,771	260,785
40	Gain on Disposition of Property (421.1)		133,995	1,929,460	86,534	1,416,813
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-209,293,288	-165,858,658	-75,963,316	-57,321,270
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		3,846	113,934		83,154
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		4,490,829	4,865,468	806,610	911,297
46	Life Insurance (426.2)		-1,586,855	1,594,247	-1,087,346	17,257
47	Penalties (426.3)		293,180	225,338	37,255	162,556
48	Exp. for Certain Civic, Political & Related Activities (426.4)		575,970	920,158	198,416	555,598
49	Other Deductions (426.5)		1,446,232	3,431,472	603,993	2,563,624
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		5,223,202	11,150,617	558,928	4,293,486
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	22,348	20,902	-8,320	8,211
53	Income Taxes-Federal (409.2)	262-263	-187,326,966	-158,070,410	-66,954,313	-53,882,322
54	Income Taxes-Other (409.2)	262-263	-59,419,269	-50,142,540	-21,237,843	-17,094,459
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,911,629	3,331,339	768,875	1,222,996
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-244,812,258	-204,860,709	-87,431,601	-69,745,574
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		30,295,768	27,851,434	10,909,357	8,130,818
61	Interest Charges					
62	Interest on Long-Term Debt (427)		87,467,419	73,799,037	29,837,149	24,043,828
63	Amort. of Debt Disc. and Expense (428)		1,860,622	1,354,621	643,935	417,512
64	Amortization of Loss on Required Debt (428.1)		2,846,773	3,015,673	945,597	939,458
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		52,427,950	92,392,192	14,332,416	29,185,090
68	Other Interest Expense (431)		2,203,025	5,645,276	699,613	1,735,098
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,679,898	2,255,957	345,596	499,866
70	Net Interest Charges (Total of lines 62 thru 69)		145,125,891	173,950,842	46,113,114	55,821,120
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		274,738,061	245,395,981	91,543,217	90,198,744
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		274,738,061	245,395,981	91,543,217	90,198,744

Name of Respondent PECO Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2009/Q3
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 15 Column: j

Both Federal and state income taxes include tax benefits related to accelerated tax depreciation for the 2008 tax year.

Schedule Page: 114 Line No.: 16 Column: j

See Notes on page 114, Line #15, Column (j).

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	5,312,647,835	5,567,163,209		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	3,206,328,200	3,554,101,158		
5	Maintenance Expenses (402)	320-323	173,879,988	174,770,524		
6	Depreciation Expense (403)	336-337	147,151,155	144,652,499		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	26,064	26,064		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	14,822,955	12,789,880		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		789,202,907	696,811,000		
13	(Less) Regulatory Credits (407.4)		592,818	602,671		
14	Taxes Other Than Income Taxes (408.1)	262-263	276,085,631	264,057,789		
15	Income Taxes - Federal (409.1)	262-263	253,335,557	325,712,915		
16	- Other (409.1)	262-263	87,037,037	115,199,466		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	213,652,520	109,235,721		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	346,264,110	354,824,732		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,064,677	-2,193,791		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		350,737	340,330		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		4,812,951,146	5,040,076,152		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		499,696,689	527,087,057		

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
4,553,027,351	4,745,436,065	759,620,484	821,727,144			2
						3
2,649,345,530	2,849,339,090	556,982,670	704,762,068			4
151,070,807	152,242,099	22,809,181	22,528,425			5
115,654,713	113,824,120	31,496,442	30,828,379			6
10,279	10,279	15,785	15,785			7
11,464,785	9,835,973	3,358,170	2,953,907			8
						9
						10
						11
783,231,000	696,811,000	5,971,907				12
		592,818	602,671			13
270,015,432	257,604,628	6,070,199	6,453,161			14
247,715,506	323,326,383	5,620,051	2,386,532			15
83,777,422	111,968,235	3,259,615	3,231,231			16
169,263,776	87,731,497	44,388,744	21,504,224			17
338,778,205	340,582,649	7,485,905	14,242,083			18
-1,498,923	-1,627,319	-565,754	-566,472			19
						20
						21
						22
						23
101,697	105,016	249,040	235,314			24
4,141,373,819	4,260,588,352	671,577,327	779,487,800			25
411,653,532	484,847,713	88,043,157	42,239,344			26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		499,696,689	527,087,057		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		102,422	2,730,181		
34	(Less) Expenses of Nonutility Operations (417.1)		416,608	3,704,225		
35	Nonoperating Rental Income (418)		500,297	408,946		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-298,209,716	-242,190,820		
37	Interest and Dividend Income (419)		8,719,788	15,583,744		
38	Allowance for Other Funds Used During Construction (419.1)		3,799,638			
39	Miscellaneous Nonoperating Income (421)		959,857	1,488,656		
40	Gain on Disposition of Property (421.1)		534,897	2,438,667		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		-284,009,425	-223,244,851		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		3,846	155,299		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		7,380,090	8,051,121		
46	Life Insurance (426.2)		-1,791,628	8,012,777		
47	Penalties (426.3)		283,237	220,887		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		781,152	1,137,117		
49	Other Deductions (426.5)		2,345,665	3,850,767		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		9,002,362	21,427,968		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	29,387	27,542		
53	Income Taxes-Federal (409.2)	262-263	-254,778,789	-212,770,714		
54	Income Taxes-Other (409.2)	262-263	-80,809,595	-67,490,537		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,203,932	8,814,269		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	19,418			
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-333,374,483	-271,419,440		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		40,362,696	26,746,621		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		117,081,417	102,326,724		
63	Amort. of Debt Disc. and Expense (428)		2,519,733	1,909,229		
64	Amortization of Loss on Reaquired Debt (428.1)		3,769,336	3,967,413		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		63,571,046	116,291,585		
68	Other Interest Expense (431)		2,934,337	6,915,736		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,317,263	2,626,879		
70	Net Interest Charges (Total of lines 62 thru 69)		187,558,606	228,783,808		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		352,500,779	325,049,870		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		352,500,779	325,049,870		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
PECO Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/12/2010	2009/Q4
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 46 Column: c
Reflects increase in cash surrender value of life insurance policies.

- Q. SDR-GEN-2 Please provide a copy of the Company's most recent FERC Form 1 Annual Report.
- A. SDR-GEN-2 Refer to CD-ROM SDR-GEN-2 for the 2009 FERC Form 1 Annual Report.

- Q. SDR-GEN-3 Provide an up-to-date detailed System map.
- A. SDR-GEN-3 An “overall system map” as requested in this DFR is highly confidential, extremely sensitive information, and is considered Critical Energy Infrastructure Information (CEII) under Federal Energy Regulatory Commission (FERC) regulations. Should the PA PUC determine that viewing such a map is necessary in deciding the issues presented in this rate case, PECO will make the map available, consistent with FERC regulations, to a PA PUC representative who is trained in handling CEII.