

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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

**DOCKET NO. R-2010-2161575**

**VOLUME XIII**

**Supplemental Data Responses  
Rate Base / Rate of Return**

- Q. SDR-RB-1
- a. Provide a detailed explanation of the Procedures utilized to determine the level of Total Rate Base Elements.
  - b. Explain in detail the test that the Company utilized to ensure that non used and useful plant was eliminated from its claim.
- A. SDR-RB-1
- a. Refer to Exhibit RLO-1, Schedules C-1 to C-10, and PECO Statement No. 3, the direct testimony of Robert L. O'Brien, for the procedures utilized to determine the level of total rate base elements for the test year.
  - b. Property that is not used and useful in the Company's utility business is recorded in either account 105, Plant Held for Future Use or account 121, Non-Utility Plant. Neither of these accounts is included in the Company's claim. To ensure that only plant used in utility operations is included in the current proceeding, the PECO Plant Accounting Department holds formal quarterly meetings with representatives of its Real Estate and Operations departments to discuss the classification of PECO's assets. The focus of these meetings includes the review of PECO's Plant Held for Future Use and Non-Utility Plant to identify any changes in status of the property. This assessment also involves discussions regarding any potential changes to the classification of Utility property.

- Q. SDR-RB-2 Please provide a detailed comparison of actual and budgeted construction expenditures for the preceding three calendar years and the current year-to-date. Update as additional data become available.
- A. SDR-RB-2 Shown below is a comparison of 2007–2009 and year to date January 31, 2010 actual and budgeted capital expenditures. The Company has not historically budgeted separately for Transmission and Distribution services. Therefore, the amounts represent the combined cost of capital expenditures for these functions. Budgeted amounts were approved by the Board of Directors.

	<u>Actual</u>		<u>Budget</u>		<u>Variance</u>
2007	\$ 288,058,050	\$	284,934,747	\$	(3,123,303)
2008	\$ 327,169,995	\$	324,968,632	\$	(2,201,363)
2009	\$ 326,765,168	\$	344,156,612	\$	17,391,444 <sup>(1)</sup>
1/31/2010	\$ 21,686,241	\$	27,465,415	\$	5,779,174 <sup>(2)</sup>

- (1) The 2009 variance of \$17.4M is primarily driven by lower spending for new business initiatives and capacity expansion due to market conditions, partially offset by higher spending for system performance and maintenance.
- (2) The YTD January 2010 variance of \$5.8M is due to monthly timing of Smart Meter, Energy Efficiency and capacity expansion projects, partially offset by timing in system performance work.

Q. SDR-RB-3 Please provide a detailed comparison by function of actual and budgeted plant additions and retirements for the preceding three calendar years and the current year-to-date. Update as additional data become available.

A. SDR-RB-3 PECO has not historically forecasted plant additions and retirements at either a functional, project or utility account level of detail. PECO has historically forecasted capital expenditures. For purposes of the future test year in this case, PECO forecasted the capital expenditures by function. Plant additions for purposes of this filing were estimated in the manner described in the response to V-A-3. Also, for the years through 2009, PECO did not develop capital budgets at the functional level providing a breakout of the Electric Division capital expenditures between transmission, distribution and general plant. Refer to SDR-RB-2 for the 2007 through 2009 total Electric Division capital expenditures. Refer to Attachment SDR-RB-3 for current year-to-date actual and budgeted capital expenditures by function.

The actual 2010 January expenditures compared to budget provided in Attachment SDR-RB-3 exclude certain expenditures relating to programs requested to be recovered using a Section 1307(f) mechanism. These programs include: Smart Meters, Act 129 of the PA state legislature and Post 2010 rate mitigation, billing modification and supply procurement. Please note that the January 2010 actual capital expenditures compared to budget included in SDR-RB-2 include these special programs.

**ATTACHMENT  
SDR-RB-3**

**PECO Energy Company**  
**Capital Expenditures vs. Budget**  
**January, 2010**

**Attachment SDR-RB-3**

<b>Function</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Common	1,700,404	2,540,748	(840,344)
Electric Distribution	16,666,391	18,991,422	(2,325,031)
Electric General Plant	689,211	1,350,254	(661,042)
<b>Totals</b>	<b>19,056,007</b>	<b>22,882,423</b>	<b>(3,826,417)</b>

Q. SDR-RB-4 For each future test year plant addition of greater than \$100,000, provide a schedule showing: a complete description of the project, anticipated retirements related to the plant addition, budgeted cost of total project, starting date of project and original anticipated in-service date.

A. SDR-RB-4 PECO does not forecast monthly plant additions and retirements at either a project or utility account level of detail.

Refer to V-A-3 for an explanation of the methodology used to forecast plant additions and retirements for the future test year.

Q. SDR-RB-5 Provide a schedule of the total cost of plant additions and retirements by plant account for each quarter of the historic test year and Company's estimated quarterly plant additions and retirements for the future (pro forma) test year. Also, provide the Company's projected capital additions and/or construction expenditures for the two calendar years subsequent to the future test year.

A. SDR-RB-5 Refer to Attachment SDR-RB-5A for the total cost of additions and retirements by plant account for each quarter of the historic test year.

Refer to Attachment SDR-RB-5B for estimated quarterly plant additions for the future (pro forma) test year.

Refer to V-A-3 for estimated retirements for the future (pro forma) test year and a description of the methodology used to estimate those retirements. Note that the Company does not forecast retirements on a quarterly basis.

Refer to Attachment SDR-RB-5C for the Company's projected construction expenditures for the two calendar years subsequent to the future test year.

**ATTACHMENT  
SDR-RB-5A**

PECO Energy Company Plant In Service Additions and Retirements As of 12/31/2009		Utility Account														
Business Segment	Function	Q1 2009			Q2 2009			Q3 2009			Q4 2009			2009 Total		
		Additions	Retirements	Net	Additions	Retirements	Net	Additions	Retirements	Net	Additions	Retirements	Net	Additions	Retirements	Net
Common	PEC 303 Software-5 Year Life	637,637.57	(985,665.59)	1,478,822.58	4,308,836.54	-	-	5,420,113.23	-	-	11,843,509.92	-	-	11,843,509.92	(985,665.59)	
	PEC 390 Structure Building	151,853.43	-	3,756,655.19	6,980.42	(281,868.60)	2,421,465.29	-	-	6,398,954.33	-	-	-	7,853,407.40	(281,868.60)	
	PEC 390 Structure Improvement	39,708.43	-	114,451.73	5,930,762.36	(7,884,333)	1,769,434.66	-	-	7,853,407.40	-	-	-	23,282.74	(7,864.33)	
	PEC 390 Structure Special Purpose	639,757.87	(2,210,242.20)	6,022.83	234,440.17	-	17,229.91	-	-	17,229.91	-	-	-	-	-	
	PEC 391 Computer Equipment	27,773.52	(2,211,874.40)	1,156,769.11	234,440.17	-	1,630,688.16	-	-	1,630,688.16	-	-	-	3,661,635.31	(2,210,242.20)	
	PEC 391 Furniture and Appliances	61,698.40	(24,966.38)	(127,874.21)	-	-	40,153.56	-	-	(59,947.13)	-	-	-	61,698.40	(2,211,874.40)	
	PEC 392 Heavy Trucks	2,959,104.32	-	136,658.58	36,865.12	(1,849,409.71)	36,865.12	-	-	(1,263,165.27)	-	-	-	5,054,124.96	(24,966.38)	
	PEC 392 Light Trucks	308,861.29	-	308,861.29	53,934.57	(262,808.69)	53,934.57	-	-	(34,274.00)	-	-	-	1,572,424.94	(4,343,341.79)	
	PEC 392 Other transport (off road)	(3,174,333.72)	-	(66,710.10)	353.63	(8,848.18)	182,573.64	-	-	(3,058,116.55)	-	-	-	(3,058,116.55)	(620,791.03)	
	PEC 392 Tractors	7,165.37	-	2,982.78	43,866.69	(61,708.78)	14,031.08	-	-	10,381.40	-	-	-	69,894.81	(61,708.78)	
	PEC 393 Stores Equipment	-	(44,583.57)	-	49,365.26	-	19,754.00	-	-	19,754.00	-	-	-	54,743.00	(44,583.57)	
	PEC 394 Construction Tools	-	(639,752.94)	-	34,989.00	-	-	-	-	71,435.53	-	-	-	71,435.53	(639,752.94)	
	PEC 394 Garage Equipment	-	(427,868.92)	-	-	-	-	-	-	68,841.50	-	-	-	68,841.50	(427,868.92)	
	PEC 397 Communication Equipment	-	-	-	-	(3,620.46)	-	-	-	-	-	-	-	-	-	
	PEC 397 Communication Equip-Fiber Optic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	PEC 398 Miscellaneous Equipment	1,057.31	(21,021.94)	0.01	34.59	-	275,905.93	-	-	275,905.93	-	-	-	275,905.93	(21,021.94)	
	PEC 399.1 ARO Costs -Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Common Total</b>		1,651,978.73	(6,565,995.94)	6,776,710.87	10,700,478.37	(2,467,280.57)	11,305,287.45	-	-	14,342,404.80	(1,454,475.15)	-	-	33,473,572.77	(11,794,039.11)
	Electric	PEE 360 Right of Way	41,149.05	-	48,792.65	39,275.36	-	33,804.31	-	-	163,021.37	-	-	-	163,021.37	-
		PEE 361 Structure Building	104,591.24	-	205,407.16	393,504.10	(33,911.00)	12,257.28	-	-	715,759.80	-	-	-	715,759.80	(33,911.00)
PEE 361 Structure Improvement		(107,127.37)	(3,574.18)	(15,810.43)	13,470.00	(4,201.49)	1,363,621.58	-	-	1,254,183.78	-	-	-	1,254,183.78	(7,775.67)	
PEE 362 Station Equipment		5,430,262.93	(432,684.26)	21,911,592.09	1,507,505.26	(232,265.25)	2,567,911.19	-	-	245,617.49	-	-	-	245,617.49	(655,559.09)	
PEE 364 Poles, Towers and Fixtures		3,759,298.15	(720,124.50)	4,679,973.26	2,366,791.19	(515,729.79)	7,455,596.36	-	-	5,124,790.63	-	-	-	5,124,790.63	(2,991,773.92)	
PEE 365 Overhead Conductors & Devices		8,266,202.61	(1,127,209.03)	19,934,012.68	499,201.01	(12,279.40)	3,951,707.88	-	-	8,637,453.94	-	-	-	8,637,453.94	(3,536,871.01)	
PEE 366 Underground Conduit & Manhole		1,362,915.34	(63,372.59)	12,038,012.23	10,980,774.84	(12,279.40)	10,980,774.84	-	-	17,921,836.46	-	-	-	17,921,836.46	(99,102.32)	
PEE 367 Underground Conductors & Devices		9,779,636.28	(869,758.88)	21,209,026.79	3,816,301.01	(1,254,165.42)	3,816,301.01	-	-	10,695,596.50	-	-	-	10,695,596.50	(4,989,629.67)	
PEE 368 Line Transformers		4,704,874.27	(1,512,375.00)	4,536,909.48	782,355.00	(1,736,318.47)	941,970.42	-	-	3,085,170.96	-	-	-	3,085,170.96	(6,948,036.84)	
PEE 369 Aerial Services		950,062.23	(77,234.75)	1,833,506.75	1,221,936.04	(108,583.00)	752,373.27	-	-	564,275.95	-	-	-	564,275.95	(314,021.46)	
PEE 369 Underground Services		439,672.71	(89,807.39)	700,883.00	1,221,936.04	(108,583.00)	752,373.27	-	-	774,745.09	-	-	-	774,745.09	(2,724,348.85)	
PEE 370 Meters		788,016.57	-	885,810.84	4,588.05	(3,050.99)	17,003.32	-	-	75,814.24	-	-	-	75,814.24	(41,456.50)	
PEE 373 Aerial Street Lighting		30,693.15	(20,122.02)	23,529.72	4,588.05	(7,432.31)	43,650.47	-	-	62,605.24	-	-	-	209,431.35	(37,714.92)	
PEE 373 Street Lighting&Signal Sys		52,191.75	(11,329.03)	50,983.89	116,254.09	(28,330.73)	116,254.09	-	-	105,090.27	-	-	-	581,315.99	(134,668.62)	
PEE 373 Underground Street lighting		172,601.34	(91,147.73)	187,370.29	360,484.73	(85,530.47)	360,484.73	-	-	35,114,466.89	-	-	-	35,114,466.89	(144,491.49)	
PEE 374 Dist ARO Costs		22,520.92	(1,978.50)	0.11	544,637.22	-	1,199,668.79	-	-	1,199,668.79	-	-	-	1,995,464.10	(8,022.47)	
<b>Electric Distribution Plant Total</b>			35,407,961.17	(6,050,777.65)	88,232,000.53	30,904,004.50	(4,501,065.70)	6,782,650.48	-	-	35,114,466.89	(7,891,191.31)	-	-	190,057,892.09	(23,176,425.14)
PEE 303 Software-5 Year Life			41,149.43	-	34,078.36	544,637.22	(8,022.47)	1,199,668.79	-	-	1,995,464.10	-	-	-	1,995,464.10	(8,022.47)
PEE 390 Structure Building			229.68	-	270,101.60	22,508.52	-	-	-	-	270,331.28	-	-	-	270,331.28	10,916.36
PEE 391 Computer Equipment			-	-	55,896.94	99,757.01	-	-	-	-	768,832.37	-	-	-	768,832.37	-
PEE 391 Furniture and Appliances		234,794.27	(309,718.29)	226,108.42	209,526.01	-	-	-	4,329.75	-	-	-	1,329,492.07	(309,718.29)		
PEE 395 Laboratory Equip - Meter		107,820.27	-	299,923.38	-	-	-	-	1,516,557.76	-	-	-	2,133,927.42	-		
PEE 397 Communication Equipment		-	(92,861.53)	-	-	-	-	-	-	-	-	-	-	-		
PEE 398 Miscellaneous Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Electric General Plant Total</b>		383,987.85	(391,653.46)	1,085,123.36	878,428.78	(6,022.47)	3,489,488.67	-	-	5,636,028.44	(7,891,191.31)	-	-	5,636,028.44	(699,685.93)	
<b>Electric Total</b>		35,191,346.52	(6,442,391.11)	89,318,123.89	31,780,433.26	(4,509,888.17)	6,732,650.49	-	-	34,603,954.56	(7,891,191.31)	-	-	195,693,960.59	(23,576,111.07)	
<b>Grand Total</b>		37,843,927.85	(12,008,377.05)	90,406,247.78	42,490,911.63	(6,977,488.74)	10,435,307.94	-	-	62,949,359.36	(9,945,866.46)	-	-	229,367,433.30	(25,370,150.18)	

**ATTACHMENT  
SDR-RB-5B**

Business Segment	Function	Utility Account	Q1 2010	Q2 2010	Q3 2010	Q4 2010	2010 Total	
Electric	Electric Distribution Plant	PEE 360 Right of Way	44,999	35,497	48,550	54,461	183,507	
		PEE 361 Structure Building	1,745,486	1,376,886	1,883,223	2,112,488	7,118,083	
		PEE 361 Structure Improvement	250,968	197,970	270,772	303,736	1,023,446	
		PEE 362 Station Equipment	12,005,779	9,470,480	12,953,159	14,530,092	48,959,510	
		PEE 364 Poles, Towers and Fixtures	5,674,532	4,476,222	6,122,311	6,867,648	23,140,713	
		PEE 365 Overhead Cndctrs & Devices	13,724,112	10,825,947	14,807,086	16,609,719	55,966,865	
		PEE 366 Undergmd Conduit & Manhole	3,831,275	3,022,212	4,133,602	4,636,831	15,623,920	
		PEE 367 Undergmd Cndctrs & Devices	16,166,833	12,752,831	17,442,563	19,566,042	65,928,269	
		PEE 368 Line Transformers	5,799,687	4,574,949	6,257,342	7,019,119	23,651,097	
		PEE 369 Aerial Services	1,423,998	1,123,288	1,536,366	1,723,405	5,807,056	
		PEE 369 Underground Services	1,350,618	1,065,404	1,457,196	1,634,597	5,507,815	
		PEE 370 Meters	1,032,471	814,441	1,113,944	1,249,557	4,210,413	
		PEE 373 Aerial Street Lighting	32,498	25,636	35,063	39,332	132,529	
		PEE 373 Street Lighting&Signal Sys	49,048	38,690	52,918	59,360	200,015	
	PEE 373 Underground Street lighting	176,371	139,126	190,288	213,454	719,240		
	<b>Electric Distribution Plant Total</b>			<b>63,308,676</b>	<b>49,939,577</b>	<b>68,304,383</b>	<b>76,619,842</b>	<b>258,172,477</b>
	Electric	Electric General Plant	PEE 390 Structure Building	84,193	161,459	161,459	140,480	547,592
			PEE 390 Structure Improvement	3,506	6,723	6,723	5,849	22,800
			PEE 391 Computer Equipment	76,500	146,706	146,706	127,643	497,554
			PEE 391 Furniture and Appliances	20,547	39,403	39,403	34,283	133,636
			PEE 391 Office Machines	15,413	29,559	29,559	25,718	100,249
			PEE 394 Tools, Shop & Garage Equip	815,152	1,563,236	1,563,236	1,360,112	5,301,736
			PEE 395 Laboratory Equip - Meter	25,029	47,999	47,999	41,762	162,789
PEE 395 Laboratory Equip - Testing			23,624	45,305	45,305	39,418	153,652	
PEE 397 Communication Equipment			2,887,682	5,537,773	5,537,773	4,818,203	18,781,431	
PEE 398 Miscellaneous Equipment			(13,077)	(25,079)	(25,079)	(21,820)	(85,056)	
<b>Electric General Plant Total</b>			<b>3,938,569</b>	<b>7,553,084</b>	<b>7,553,084</b>	<b>6,571,648</b>	<b>25,616,384</b>	
<b>Electric Total</b>			<b>67,247,244</b>	<b>57,492,661</b>	<b>75,857,466</b>	<b>83,191,489</b>	<b>283,788,861</b>	
Common	Common	PEC 303 Software-5 Year Life	5,875,816	8,402,685	10,016,268	9,728,584	34,023,352	
		PEC 390 Structure Building	699,345	1,341,150	1,341,150	1,166,883	4,548,529	
		PEC 390 Structure Improvement	597,532	1,145,900	1,145,900	997,004	3,886,336	
		PEC 390 Structure Special Purpose	1,130	2,167	2,167	1,886	7,351	
		PEC 391 Computer Equipment	890,093	1,706,951	1,706,951	1,485,153	5,789,148	
		PEC 391 Furniture and Appliances	63,939	122,618	122,618	106,685	415,861	
		PEC 391 Office Machines	4,665	8,947	8,947	7,784	30,343	
		PEC 392 Heavy Trucks	873,480	1,675,094	1,675,094	1,457,434	5,681,102	
		PEC 392 Light Trucks	124,521	238,796	238,796	207,768	809,881	
		PEC 392 Other transprttn (off road)	46,554	89,278	89,278	77,677	302,786	
		PEC 392 Tractors	2,814	5,397	5,397	4,695	18,302	
		PEC 392 Trailers	21,329	40,904	40,904	35,589	138,725	
		PEC 393 Stores Equipment	19,896	38,155	38,155	33,197	129,404	
		PEC 394 Construction Tools	565	1,083	1,083	942	3,672	
		PEC 394 Garage Equipment	5,145	9,866	9,866	8,584	33,461	
		PEC 397 Communication Equipment	396,358	760,105	760,105	661,338	2,577,907	
		PEC 398 Miscellaneous Equipment	15,907	30,506	30,506	26,542	103,460	
		<b>Common Total</b>			<b>9,639,090</b>	<b>15,619,602</b>	<b>17,233,185</b>	<b>16,007,745</b>

**ATTACHMENT  
SDR-RB-5C**

**PECO Energy Company  
2011-2012 Projected Capital Expenditures**

**ATTACHMENT SDR-RB-5C**

	(A) 2011	(A) 2012
Electric Distribution	438,367,330	385,789,207

**(A) Includes allocation of Common and Electric General Plant**

- Q. SDR-RB-6 Please provide the actual monthly balance of each of the following items for each month of the historic and future test years to date. Update as additional monthly balances become available.
- a. Electric Plant in Service
  - b. Plant Held for Future Use, if a claim is made for AFUDC treatment
  - c. CWIP – Pollution Control Expenditures
  - d. Accumulated Depreciation and Amortization
  - e. Plant Materials and Supplies
  - f. Fuel Supplies
  - g. Accumulated deferred income taxes broken down by Accounts 190, 282 and 283
- A. SDR-RB-6 Refer to Attachment SDR-RB-6A for a summary of the items listed above for a, c, d, e, f, and g and Attachment SDR-RB-6B through Attachment SDR-RB-6D for applicable details. For subset b, no claims are being made for AFUDC treatment on Plant Held for Future Use.

**ATTACHMENT  
SDR-RB-6A**



**ATTACHMENT  
SDR-RB-6B**

Asset Class	Month	Year												Attachment SDR-RE-6B
		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Oct 2009	Nov 2009	Dec 2009	
PECO Business - 10200 Electric Plant in Service YTD 2009 & January 2010	Common - General Plant	114,373,556.32	114,367,796.89	113,873,110.54	114,411,637.20	115,432,069.99	115,348,973.12	115,414,614.68	119,658,669.66	119,969,726.36	120,142,298.46	125,078,982.89	125,078,982.89	138,245,087.50
	Common - Distribution Plant	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92
Sum of end bal Business Segmt Function Common	Common - General Plant	114,373,556.32	114,367,796.89	113,873,110.54	114,411,637.20	115,432,069.99	115,348,973.12	115,414,614.68	119,658,669.66	119,969,726.36	120,142,298.46	125,078,982.89	125,078,982.89	138,245,087.50
	Common - Distribution Plant	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92
Electric - Distribution Plant	Common - General Plant	114,373,556.32	114,367,796.89	113,873,110.54	114,411,637.20	115,432,069.99	115,348,973.12	115,414,614.68	119,658,669.66	119,969,726.36	120,142,298.46	125,078,982.89	125,078,982.89	138,245,087.50
	Common - Distribution Plant	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92
Electric - General Plant	Common - General Plant	114,373,556.32	114,367,796.89	113,873,110.54	114,411,637.20	115,432,069.99	115,348,973.12	115,414,614.68	119,658,669.66	119,969,726.36	120,142,298.46	125,078,982.89	125,078,982.89	138,245,087.50
	Common - Distribution Plant	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92
Electric - Total	Common - General Plant	114,373,556.32	114,367,796.89	113,873,110.54	114,411,637.20	115,432,069.99	115,348,973.12	115,414,614.68	119,658,669.66	119,969,726.36	120,142,298.46	125,078,982.89	125,078,982.89	138,245,087.50
	Common - Distribution Plant	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92
Grand Total	Common - General Plant	114,373,556.32	114,367,796.89	113,873,110.54	114,411,637.20	115,432,069.99	115,348,973.12	115,414,614.68	119,658,669.66	119,969,726.36	120,142,298.46	125,078,982.89	125,078,982.89	138,245,087.50
	Common - Distribution Plant	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92	6,786,993.92

Common - General Plant	Year												
	Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Oct 2009	Nov 2009	Dec 2009	Jan 2010
490,575,779.41	491,118,662.89	490,330,734.73	491,041,461.03	492,891,069.72	495,242,165.03	495,242,165.03	500,019,598.98	500,019,598.98	504,636,355.95	504,636,355.95	504,636,355.95	504,636,355.95	524,435,612.88
46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57	46,188.57
17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25	17,305,955.25
22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84	22,595,154.84
25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22	25,677,708.22
6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45	6,834,225.45
732,279,142.97	733,471,348.98	737,364,908.75	743,731,564.51	758,494,236.54	759,044,236.54	759,044,236.54	759,044,236.54	759,044,236.54	760,885,417.86	760,885,417.86	760,885,417.86	760,885,417.86	772,474,826.84
499,662,193.02	499,880,245.21	499,560,965.85	501,959,856.67	504,277,781.84	505,411,367.49	505,411,367.49	505,411,367.49	505,411,367.49	506,526,696.06	506,526,696.06	506,526,696.06	506,526,696.06	511,938,094.18
754,000,196.53	755,297,727.51	759,346,824.04	771,590,782.09	778,706,210.35	780,786,210.35	780,786,210.35	780,786,210.35	780,786,210.35	782,926,639.99	782,926,639.99	782,926,639.99	782,926,639.99	791,077,406.29
285,119,081.29	286,945,523.23	285,312,814.34	286,890,115.22	288,653,734.84	289,547,179.77	289,547,179.77	289,547,179.77	289,547,179.77	292,299,448.18	292,299,448.18	292,299,448.18	292,299,448.18	302,784,416.98
752,317,152.64	754,031,466.81	759,625,101.26	774,071,876.19	778,979,952.36	781,379,952.36	781,379,952.36	781,379,952.36	781,379,952.36	785,956,008.91	785,956,008.91	785,956,008.91	785,956,008.91	809,186,984.78
438,973,697.33	438,973,697.33	438,973,697.33	438,973,697.33	438,973,697.33	438,973,697.33	438,973,697.33	438,973,697.33	438,973,697.33	442,182,301.70	442,182,301.70	442,182,301.70	442,182,301.70	444,045,707.07
107,511,780.93	107,500,192.06	107,898,578.79	108,480,838.44	109,906,715.33	109,665,715.11	110,339,383.87	110,633,393.49	110,633,393.49	110,669,355.95	110,669,355.95	110,669,355.95	110,669,355.95	111,568,630.15
243,605,971.72	244,103,177.57	243,717,035.59	244,213,617.44	244,610,775.35	244,710,775.35	244,710,775.35	244,710,775.35	244,710,775.35	245,708,649.66	245,708,649.66	245,708,649.66	245,708,649.66	246,094,202.80
1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85	1,030,122.85
1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08	1,571,350.08
3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05	3,418,308.05
2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85	2,617,360.85
4,145,065,508.91	4,154,915,593.33	4,166,933,354.17	4,195,029,850.43	4,242,564,877.83	4,250,263,001.16	4,250,263,001.16	4,250,263,001.16	4,250,263,001.16	4,251,401,056.93	4,251,401,056.93	4,251,401,056.93	4,251,401,056.93	4,322,922,673.46
1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89	1,205,642.89
3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07	3,208,653.07
882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50	882,193.50
11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71	11,725,544.71
384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63	384,761.63
258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92	258,450.92
5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20	5,522,095.20
2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97	2,751,829.97
80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12	80,022.12
52,885,188.74	52,310,220.20	52,433,929.13	52,864,809.44	53,218,727.35	53,544,161.30	53,843,643.56	54,181,810.06	54,794,735.44	55,455,355.94	55,455,355.94	58,960,808.96	58,960,808.96	68,579,767.07
4,197,880,697.65	4,207,262,813.63	4,216,956,646.30	4,248,778,559.67	4,295,818,749.72	4,303,805,482.46	4,313,993,708.50	4,321,651,708.50	4,340,467,204.55	4,361,703,939.42	4,361,703,939.42	4,381,151,417.47	4,381,151,417.47	4,515,750,760.35
4,687,983,477.06	4,698,345,476.92	4,709,897,381.03	4,739,807,397.07	4,785,708,797.07	4,803,618,727.10	4,814,009,397.48	4,823,351,767.80	4,834,256,221.10	4,844,499,514.15	4,855,784,591.12	4,869,862,257.01	4,869,862,257.01	4,915,750,760.35

**ATTACHMENT  
SDR-RB-6C**

PECO Business - 10200		Attachment SDR-RB-6C												
CWIP by Function by Month - Environmental Pollution Control Programs														
January 2009 through January 2010														
Sum of Utility Amount														
Function	Month	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	January 2010
Common	LDGR - Project ID	Prof. - Descr	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	January 2010
	CROB30LED	Benwin 1030 LEED - Capital	5,614.73	977,137.98	709,950.26	739,095.77	539,865.96	496,181.21	503,099.89	711,084.57	608,286.96	1,298,398.04	1,232,471.26	-
	CROB40LED	Benwin 1040 LEED - Capital	705,950.80	376,911.04	441,147.60	442,025.70	469,919.38	534,800.03	542,301.38	590,757.07	622,155.77	771,700.52	660,405.68	-
	CROB50LED	Benwin 1050 LEED - Capital	366,402.99	376,911.04	441,147.60	442,025.70	469,919.38	534,800.03	542,301.38	590,757.07	622,155.77	771,700.52	660,405.68	-
	CROB60LED	Benwin 1060 LEED - Capital	323,995.80	372,328.37	396,431.08	398,988.54	402,188.94	408,856.08	415,286.76	433,327.42	444,434.64	464,745.41	473,106.42	-
	CROB70LED	Baldwin LEED - Capital	20,064.85	30,236.97	32,481.29	32,822.47	34,642.79	37,978.61	40,452.09	46,027.97	55,398.12	84,793.81	86,303.84	388,212.02
	CROB80LED	MOBI LEED - Capital	634,953.64	650,415.83	643,046.29	775,020.51	823,601.61	789,728.45	920,062.39	951,101.76	1,233,872.57	1,176,924.62	1,502,345.20	4,335,105.75
	CROB90LED	Phoenicia LEED - Capital	412,726.85	440,514.21	449,769.58	464,104.73	490,901.22	512,500.97	546,265.12	556,060.02	563,760.43	573,856.43	-	-
	CROPH1LED	Plymouth Meeting LEED-Capital	36,233.81	39,210.70	41,183.69	41,342.56	44,559.68	59,267.45	64,137.37	89,375.59	117,690.98	-	-	-
	CROWH1MEMS	Warminster LEED - Capital	1,221,860.81	1,147,923.72	1,269,026.97	1,233,750.81	1,506,827.49	1,363,862.30	1,279,877.89	1,489,503.94	1,534,761.96	1,632,687.52	1,650,693.05	-
	Common Total		3,174,814.06	4,035,798.02	3,995,046.78	4,219,921.39	4,310,927.07	4,193,946.31	4,377,620.87	4,851,837.84	5,232,861.02	5,992,609.95	6,178,397.85	4,964,564.18
	Electric Distribution													
	ETS/ASCP9	Jarrett SPOC deficiency work												1,811.74
	ETS/LSFC9	Jenkintown SPOC deficiency wor												7,887.47
	ETS/MOSCP9	Llanerch SPOC Deficiency												35,723.81
	ETS/MOSCP9	Moser Sub PCB Caps			678.74	681.09	684.07	686.80	74,595.38	76,140.67	80,004.89	83,588.80	85,723.81	85,723.81
	ETS/SPSP9	Middletown SPOC Deficiency												122,752.82
	ETS/SPSP9	Plainsboro SPOC Deficiency												23,099.82
	ETS/SPSP9	Plymouth Mng SPOC Def work												830.93
	ETS/SPSP9	Roxborough Sub PCB Caps			678.74	2,000.65	2,121.68	2,130.93	2,146.09	2,176.41	2,191.57	54,401.29	57,388.99	57,241.13
	ETS/UMSP9	Upper Providence SPOC deficien												1,609.69
	ETS/WHMFC9	Whitemarsh Sub PCB Caps												80,222.21
	ETS/WYSP9	Wayne SPOC Deficiency												80,994.64
	Electric Distribution Total													4,064.45
	CROCH1LED	Christiana St LEED - Capital	255,703.52	259,484.43	464,751.01	551,968.02	656,577.28	749,963.10	760,164.34	843,048.13	859,528.09	949,262.66	1,107,500.02	2,121,017.27
	GROWALERT	G & Luzerne LEED - Capital	299,989.49	304,080.99	343,858.66	375,431.56	393,538.06	411,330.32	418,632.64	424,432.30	507,329.14	542,928.33	627,458.70	682,161.22
	EEEL/ECCPT	Water Treatment Systems												10,950.00
	ITCSS1276	Act 128 Capital Project												757.38
	ITCSS1276	Act 128 EEPG - CAP												3,404.60
	ITCSS1278	Act 128 M&V Database - CAP												259.44
	ITCSS1278	Act 128 Online Energy - CAP												1,702.97
	ITCSS1279	Act 128 Resident Low Inc. - CAP												143.41
	Electric General Plant Total		555,583.01	563,525.42	819,609.67	927,399.58	1,050,115.34	1,161,293.42	1,178,796.98	1,287,480.43	1,365,857.23	1,509,265.05	1,856,799.17	2,123,772.96
	Grand Total		4,239,507.09	4,697,324.24	4,799,012.91	5,146,002.70	5,359,446.16	5,533,059.12	6,197,320.19	6,680,693.55	7,567,629.70	9,357,167.30	7,800,363.71	7,149,366.19

**ATTACHMENT  
SDR-RB-6D**



- Q. SDR-RB-7 If a claim for AFUDC treatment on Future Use Property is made, please indicate for each property included in Property Held for Future Use, the following:
- a. The original cost and date of purchase,
  - b. The planned use of the property,
  - c. The date first included in rate base,
  - d. The date on which the item is expected to be placed in service.
- A. SDR-RB-7 Not applicable. The Company is not making a claim for AFUDC on Future Use Property.

- Q. SDR-RB-8 If the Company has included any costs associated with canceled construction projects or obsolete inventory in the FTY, please separately identify the items, provide the related amounts, and explain the reason for the cancellation or obsolescence.
- A. SDR-RB-8 Not applicable. The Company has not included any costs associated with canceled construction projects or obsolete inventory in the FTY.

- Q. SDR-RB-9 Please provide workpapers showing the development of the allocation of common utility plant, etc. (if applicable). Include all calculations performed to develop the allocation and all supporting documents, studies, or other information used. Common utility plant refers to any plant in service, which is used as a common facility between the Company and an affiliate or non-affiliate and from which a billing results.
- A. SDR-RB-9 Refer to Attachment SDR-RB-9 for Common Utility Plant Calculations.

**ATTACHMENT  
SDR-RB-9**

**PECO Energy Company**  
**Development of Factors for Allocation of Common Plant - 2010**  
**Data as of December 31, 2009**

	<b>Plant in Service @ 12/31/2009</b>	<b>Total Revenue YTD Dec 2009</b>	<b>Total Customers Month-end Dec 09</b>
Electric	\$ 5,410,407,597	\$ 4,359,416,591	1,562,845
Gas	1,679,019,750	759,620,484	486,692
Subtotal	\$ 7,089,427,346	\$ 5,119,037,075	2,049,537
Common	517,064,619		
Total	\$ 7,606,491,965	\$ 5,119,037,075	2,049,537

<b>Allocation Factors:</b>	<b>Plant in Service</b>	<b>Total Revenue</b>	<b>Total Customers</b>	<b>2010</b>
<b>Electric</b>	76.32%	85.16%	76.25%	<b>79.24%</b>
<b>Gas</b>	23.68%	14.84%	23.75%	<b>20.76%</b>
<b>Total</b>	100.00%	100.00%	100.00%	<b>100.00%</b>

**PECO Energy Company**  
**General Plant Allocation Factor - Transmission and Distribution - 2010**  
**Data as of December 31, 2009**

Source: FERC Form1 Page 354 "Distribution of Salaries and Wages"

<b><u>Classification</u></b>	<b>2010 Allocation Factor</b> <b><u>2009 Actuals</u></b>
<b>Transmission (line 21)</b>	<b>13,520,812</b>
<b>Distribution:</b>	
Distribution (line 23)	50,490,652
Customer Accounts (line 24)	24,534,887
Customer Service and Informational (line 25)	1,348,454
Sales (line 26)	327,549
<b>Total Distribution</b>	<b>76,701,542</b>
<b>Total T&amp;D</b>	<b>90,222,354</b>
Transmission %	14.99%
Distribution %	85.01%
	100.00%

Q. SDR-RB-10 Provide a detailed schedule, on a yearly basis for the last five calendar years, the amount of the initially approved construction budget, (by the Board of Directors) and the actual corresponding amount of completed construction.

A. SDR-RB-10 Shown below are the 2005–2009 actual and budgeted capital expenditures. The Company has not historically budgeted separately for Transmission and Distribution functions. Therefore, the amounts represent the combined capital expenditures for these functions. Budgeted amounts were approved by the Board of Directors.

	Actual	Budget	Variance
2005 \$	232,756,306	\$216,671,806	\$(16,084,500)
2006 \$	277,559,309	\$259,070,384	\$(18,488,925)
2007 \$	288,058,050	\$284,934,747	\$ (3,123,302)
2008 \$	327,169,995	\$324,968,632	\$ (2,201,363)
2009 \$	326,765,168	\$344,156,612	\$ 17,391,444

Q. SDR-RB-11 Provide a detailed schedule, for the last five rate cases, of the amount of forecasted completed plant in service as claimed by the Company and the corresponding amount of plant in service actually completed by the Company by the end of the test year.

A. SDR-RB-11 The requested information is shown in the table below:

<u>Docket No.</u>	<u>Test Year End</u>	<u>Claimed (Thousand\$)</u>	<u>Actual (Thousand\$)</u>
R-891364	3/31/90	\$12,133,093	\$12,219,838 (a)
R-850152	6/30/86	\$8,855,780	\$8,823,712 (b)
R-842590	12/31/84	\$4,823,004	\$4,803,509 (c)
R-822291	10/31/83	\$4,133,895	\$4,565,902 (d)
R-811626	3/31/82	\$3,756,354	\$4,120,573 (e)

- (a) 1990 FERC Form No. 1
- (b) 1986 FERC Form No. 1
- (c) 1984 FERC Form No. 1
- (d) 1983 FERC Form No. 1
- (e) 1981 FERC Form No. 1

Q. SDR-RB-12 Explain in detail. What accounts were the contributions in aid of construction contributed for? Did the Company depreciate any of the contribution in Aid of construction?

A. SDR-RB-12 Contributions in aid of construction (CIAC) originate from three primary sources: Commercial New Business, Government mandated projects and Independent Power Producers' connections to the Company's transmission infrastructure. The predominant accounts associated with these activities are as follows:

- 353 – Station Equipment
- 354 – Towers and Fixtures
- 355 – Poles and Fixtures
- 356 – Overhead Conductors and Devices
- 357 – Underground Conduit
- 358 – Underground Conductors and Devices
- 362 – Station Equipment
- 364 – Poles, Towers, and Fixtures
- 365 – Overhead Conductors and Devices
- 366 – Underground Conduit and Manhole
- 367 – Underground Conductors and Devices
- 368 – Line Transformers
- 369.1 – Aerial Services
- 369.2 – Underground Services
- 370 – Meters

CIAC is credited to the Company's internal construction costs at a project level on a dollar for dollar basis as incurred. The effect of this accounting results in a reduction of the Company funded project costs, thereby reducing the depreciable cost of the project upon completion. The timing of applying the CIAC funds to the project costs is controlled to insure no inadvertent depreciation is recognized on project costs placed in service with unapplied CIAC.

- Q. SDR-RB-13 Please provide all workpapers and supporting documentation relied upon to derive the projected balance of customer advances.
- A. SDR-RB-13 Refer to Exhibit RLO-1, Schedule C-9, for the Company's claim for customer advances, which is based on the historic thirteen-month average balances and not on a projected balance or amounts.

- Q. SDR-RB-14 Please provide the same information requested in the previous question with regard to projected balance of customer deposits.
- A. SDR-RB-14 Refer to Exhibit RLO-1, Schedule C-9, for the Company's claim for customer deposits, which is based on the historic thirteen-month average balances and not on a projected balance or amounts.

- Q. SDR-RB-15 Please provide the actual balances of customer advances and customer deposits for each month from the commencement of the HTY through the most recent month available. Update as additional monthly balances become available.
- A. SDR-RB-15 Refer to Attachment SDR-RB-15.

**ATTACHMENT  
SDR-RB-15**

Customer Advances for Construction 2009 Monthly Balances			
Month	IPP Advance	Other Reimbursable (includes Electric)	Total Monthly Balance
Pre-2009	(148,823)	(2,343,242)	(2,492,065)
January	(151,811)	(2,298,044)	(2,449,855)
February	(151,674)	(3,229,518)	(3,381,192)
March	(644,339)	(3,040,413)	(3,684,753)
April	(1,374,339)	(3,252,226)	(4,626,566)
May	(1,374,339)	(3,095,650)	(4,469,989)
June	(1,374,339)	(2,912,829)	(4,287,168)
July	(909,339)	(2,615,348)	(3,524,687)
August	(2,430,941)	(2,695,982)	(5,126,922)
September	(204,402)	(2,074,484)	(2,278,885)
October	(204,402)	(3,030,978)	(3,235,380)
November	(239,071)	(2,902,942)	(3,142,013)
December	(239,071)	(2,487,317)	(2,726,389)

Customer Advances for Construction 2010 Monthly Balances			
Month	IPP Advance	Other Reimbursable (includes Electric)	Total Monthly Balance
Pre-2010	(239,071)	(2,487,317)	(2,726,389)
January	(239,071)	(2,586,072)	(2,825,144)

**Customer Deposits**  
**Thirteen Months Ended Dec 31, 2009**  
**Total Electric**

<b>Month</b>	<b>Total</b>	<b>Residential</b>	<b>Small C&amp;I</b>	<b>Large C&amp;I</b>	<b>Street and Highway Lighting</b>
December 2008	\$ 59,830,411	\$ 22,414,327	\$ 32,013,167	\$ 5,397,249	\$ 5,668
January 2009	\$ 54,747,785	\$ 16,306,138	\$ 32,871,942	\$ 5,563,983	\$ 5,722
February	\$ 53,681,474	\$ 15,190,711	\$ 33,032,863	\$ 5,452,173	\$ 5,727
March	\$ 53,940,061	\$ 15,364,174	\$ 33,254,229	\$ 5,315,817	\$ 5,841
April	\$ 54,602,614	\$ 15,603,744	\$ 33,262,986	\$ 5,730,037	\$ 5,847
May	\$ 54,633,032	\$ 15,667,365	\$ 33,340,224	\$ 5,619,573	\$ 5,870
June	\$ 54,984,395	\$ 15,860,349	\$ 33,510,757	\$ 5,607,407	\$ 5,882
July	\$ 55,371,990	\$ 16,002,625	\$ 33,631,241	\$ 5,732,237	\$ 5,887
August	\$ 54,570,177	\$ 15,202,044	\$ 33,611,899	\$ 5,750,077	\$ 6,157
September	\$ 54,830,578	\$ 15,273,985	\$ 33,841,075	\$ 5,709,081	\$ 6,437
October	\$ 55,025,006	\$ 15,419,855	\$ 33,983,187	\$ 5,615,528	\$ 6,436
November	\$ 55,371,783	\$ 15,602,589	\$ 34,147,476	\$ 5,615,289	\$ 6,429
December	\$ 53,115,913	\$ 13,024,435	\$ 34,473,513	\$ 5,611,535	\$ 6,430
January 2010	\$ 53,243,952	\$ 13,082,138	\$ 34,565,603	\$ 5,589,791	\$ 6,420

- Q. SDR-RB-16 If a claim for prepayments is included in the Work Capital Account, please provide a breakdown of the monthly balance of prepayments by type of prepayment for the preceding three calendar years and the current year-to-date. Update as additional monthly balances become available.
- A. SDR-RB-16 Refer to Exhibit RLO-1, Schedule C-4, for the monthly balances of prepaid expenses for the year 2009 and to Attachment SDR-RB-16 for the monthly balances of prepaid expenses for 2007 and 2008.
- The Company will provide monthly updates for 2010 as they become available.

**ATTACHMENT  
SDR-RB-16**





Q. SDR-RB-17 Please provide a copy of the workpapers supporting how the lead/lag days were determined for the lead/lag cash working capital analysis.

A. SDR-RB-17 Refer to Exhibit RLO-1, Schedule C-4, and PECO Statement No. 3, the direct testimony of Robert L. O'Brien.

- Q. SDR-RB-18 Please identify the amount of Clean Air Act Amendment (CAAA) permit fees included in test year expenses and the category in which they are included in the lead/lag working capital study.
- A. SDR-RB-18 Not applicable. PECO does not own any generation but instead purchases from other the power used to serve its default service customers.

- Q. SDR-RB-19 Please provide the actual or projected payment dates for the CAAA permit fees for each state to which fees are paid for the preceding three calendar years and the current year.
- A. SDR-RB-19 Not applicable. PECO does not own any generation but instead purchases from others the power used to serve its default service customers.

- Q. SDR-RB-20 Has the Company claimed any construction work in progress? If so, provide a detailed schedule. Also provide a schedule listing the estimated completion date of CWIP and the estimated in service date.
- A. SDR-RB-20 Not applicable. The Company has not claimed any construction work in progress.

- Q. SDR-RB-21 Please explain how the Company determined the projected future test year tonnage or gallons of fuel inventory at each power station and provide workpapers supporting the derivation of those amounts.
- A. SDR-RB-21 Not applicable. PECO does not own any generation but instead, purchases from others the power used to serve its default service customers.

- Q. SDR-RB-22 Please explain and provide all workpapers showing the derivation of the estimated 13-month average inventory value of the fuel at each power station.
- A. SDR-RB-22 Not applicable. Refer to SDR-RB-18.

- Q. SDR-RB-23 Please provide the actual fuel inventory in tons or gallons and dollars at each power station at the end of each month from the commencement of the HTY through the most recent month available. Update as additional data become available.
- A. SDR-RB-23 Not applicable. Refer to SDR-RB-18.

- Q. SDR-RB-24 Please explain how the materials and supplies balances for the FTY were projected including inventory valuation method. Provide all supporting workpapers. If the Company uses a model to calculate material and Supply levels, supply an illustrative example of how the monthly balances are derived.
- A. SDR-RB-24 Refer to Exhibit RLO-1, Schedule C-10, for the Company's claim for materials and supplies, which is based on recorded month end balances for the electric operations for the 13-months ended December 31, 2009.

- Q. SDR-ROR-1 Please supply copies of the following documents for the Company and, if applicable, its parent:
- a. Most recent Annual Report to shareholders (including any statistical supplements);
  - b. Most recent SEC Form 10-K;
  - c. All SEC Form 10-Q reports issued within last year.
- A. SDR-ROR-1 Refer to the following attachments.
- a. 2008 Exelon Corporation Annual Report - Attachment SDR-ROR-1A
  - b. 2009 Exelon Corporation Form 10-K - Attachment SDR-ROR-1B
  - c. Q1 2009 Exelon Corporation Form 10-Q - Attachment SDR-ROR-1C  
Q2 2009 Exelon Corporation Form 10-Q - Attachment SDR-ROR-1D  
Q3 2009 Exelon Corporation Form 10-Q - Attachment SDR-ROR-1E

Note that due to the volume of all attachments, all attachments are provided on the enclosed computer diskette instead of in hardcopy form.

- Q. SDR-ROR-2 Please supply copies of the Company's balance sheets for each month/quarter for the last two years.
- A. SDR-ROR-2 Refer to Attachment SDR-ROR-2A for the quarterly balance sheets on a total company basis for 2008 and 2009.
- Refer to Attachment SDR-ROR-2B for the annual balance sheet on an electric basis for 2008.

**ATTACHMENT  
SDR-ROR-2A**

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,049,570,984	7,004,072,243
3	Construction Work in Progress (107)	200-201	125,255,061	95,509,103
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,174,826,045	7,099,581,346
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,279,193,822	2,267,988,342
6	Net Utility Plant (Enter Total of line 4 less 5)		4,895,632,223	4,831,593,004
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		4,895,632,223	4,831,593,004
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		12,746,676	12,761,009
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,092,834	2,093,212
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	75,910,011	77,613,293
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		23,289,284	25,476,604
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		109,853,137	113,757,694
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		16,570,479	21,078,361
36	Special Deposits (132-134)		50,244,679	2,690,696
37	Working Fund (135)		421,577	162,018
38	Temporary Cash Investments (136)		41,350	107,299
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		343,292,416	278,259,910
41	Other Accounts Receivable (143)		34,076,005	45,748,506
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		58,223,543	46,999,111
43	Notes Receivable from Associated Companies (145)		181,000,000	0
44	Accounts Receivable from Assoc. Companies (146)		2,238,398	2,239,405
45	Fuel Stock (151)	227	1,792,569	1,817,460
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	19,767,138	18,544,561
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent 20080530-1019 FERC PDF (Unofficial) 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) 11	Year/Period of Report End of 2008/Q1
--	--	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		35,290,646	113,083,379
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		8,405,273	11,933,887
57	Prepayments (165)		130,036,402	12,547,270
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		80,309	73,339
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		243,073,441	292,223,000
62	Miscellaneous Current and Accrued Assets (174)		96,833	138,333
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		1,008,203,972	753,648,313
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		11,836,434	8,450,655
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	3,086,356,866	3,247,372,285
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	473,502,307	513,824,671
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		26,519,775	27,137,765
82	Accumulated Deferred Income Taxes (190)	234	144,238,456	147,509,311
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		3,744,453,838	3,944,294,687
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		9,758,143,170	9,643,293,698

Name of Respondent 20080530-109 FERC PDF (Unofficial) PECO Energy Company	This Report is for 2008 (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 2008/Q1
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	119,389,898	48,389,898
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,340,884,503	2,324,586,643
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-1,836,253,862	-1,776,843,407
13	(Less) Required Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	2,996,369	3,648,781
16	Total Proprietary Capital (lines 2 through 15)		2,137,406,417	2,110,171,424
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	2,179,200,000	1,629,200,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	1,781,827,846	1,917,146,921
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,604,086	2,839,164
24	Total Long-Term Debt (lines 18 through 23)		3,957,423,760	3,543,507,757
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		38,353,005	42,356,746
29	Accumulated Provision for Pensions and Benefits (228.3)		320,161,155	318,797,760
30	Accumulated Miscellaneous Operating Provisions (228.4)		39,795,274	40,948,612
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		23,834,571	21,950,626
35	Total Other Noncurrent Liabilities (lines 26 through 34)		422,144,005	424,053,744
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	246,410,566
38	Accounts Payable (232)		194,682,601	210,531,487
39	Notes Payable to Associated Companies (233)		67,000,000	8,800,000
40	Accounts Payable to Associated Companies (234)		141,414,259	147,303,613
41	Customer Deposits (235)		66,952,560	66,897,955
42	Taxes Accrued (236)	262-263	12,426,066	45,812,307
43	Interest Accrued (237)		40,469,055	24,052,980
44	Dividends Declared (238)		923,570	923,941
45	Matured Long-Term Debt (239)		0	0

Name of Respondent 20080530-10165-1 FERC PDF (Unofficial) 05/30/2008 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) 11	Year/Period of Report end of 2008/Q1
--	--	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		986,599	2,627,156
48	Miscellaneous Current and Accrued Liabilities (242)		59,918,989	64,596,012
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		584,773,699	817,956,017
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		6,323,554	4,460,163
57	Accumulated Deferred Investment Tax Credits (255)	266-267	12,504,441	13,065,138
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	19,249,368	19,464,818
60	Other Regulatory Liabilities (254)	278	204,260,783	251,522,896
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,373,510,086	2,421,465,064
64	Accum. Deferred Income Taxes-Other (283)		40,547,057	37,626,677
65	Total Deferred Credits (lines 56 through 64)		2,656,395,289	2,747,604,756
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		9,758,143,170	9,643,293,698

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,160,133,467	7,004,072,243
3	Construction Work in Progress (107)	200-201	89,121,097	95,509,103
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,249,254,564	7,099,581,346
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,297,482,251	2,267,988,342
6	Net Utility Plant (Enter Total of line 4 less 5)		4,951,772,313	4,831,593,004
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		4,951,772,313	4,831,593,004
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		12,746,613	12,761,009
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,119,811	2,093,212
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	71,173,503	77,613,293
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		22,077,389	25,476,604
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		103,877,694	113,757,694
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		17,006,724	21,078,361
36	Special Deposits (132-134)		543,984	2,690,696
37	Working Fund (135)		182,262	162,018
38	Temporary Cash Investments (136)		109,220	107,299
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		271,897,084	278,259,910
41	Other Accounts Receivable (143)		37,455,001	45,748,506
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		93,937,184	46,999,111
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,238,398	2,239,405
45	Fuel Stock (151)	227	1,792,569	1,817,460
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	20,470,128	18,544,561
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent 20090227-0014 PECO PDF (Unofficial) 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) 11	Year/Period of Report End of 2008/Q2
--	--	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		104,957,392	113,083,379
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		11,438,605	11,933,887
57	Prepayments (165)		107,184,821	12,547,270
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		108,118	73,339
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		284,404,503	292,223,000
62	Miscellaneous Current and Accrued Assets (174)		5,521,510	138,333
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		771,373,135	753,648,313
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		11,511,770	8,450,655
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	2,926,772,193	3,247,372,285
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	462,734,360	513,824,671
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		25,784,420	27,137,765
82	Accumulated Deferred Income Taxes (190)	234	143,182,296	147,509,311
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		3,569,985,039	3,944,294,687
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		9,397,008,181	9,643,293,698

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	190,389,898	48,389,898
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,360,835,150	2,324,586,643
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-1,895,742,561	-1,776,843,407
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	2,974,101	3,648,781
16	Total Proprietary Capital (lines 2 through 15)		2,168,846,097	2,110,171,424
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,675,000,000	1,629,200,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	1,656,320,035	1,917,146,921
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,514,740	2,839,164
24	Total Long-Term Debt (lines 18 through 23)		3,327,805,295	3,543,507,757
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		41,479,343	42,356,746
29	Accumulated Provision for Pensions and Benefits (228.3)		318,945,785	318,797,760
30	Accumulated Miscellaneous Operating Provisions (228.4)		38,634,631	40,948,612
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		24,073,618	21,950,626
35	Total Other Noncurrent Liabilities (lines 26 through 34)		423,133,377	424,053,744
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		205,000,000	246,410,566
38	Accounts Payable (232)		194,886,151	210,531,487
39	Notes Payable to Associated Companies (233)		122,000,000	8,800,000
40	Accounts Payable to Associated Companies (234)		201,132,684	147,303,613
41	Customer Deposits (235)		69,459,050	66,897,955
42	Taxes Accrued (236)	262-263	7,167,968	45,812,307
43	Interest Accrued (237)		32,119,822	24,052,980
44	Dividends Declared (238)		923,941	923,941
45	Matured Long-Term Debt (239)		0	0

Name of Respondent 200802240014 FERC PDF (Unofficial) 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) 11	Year/Period of Report end of 2008/Q2
---	--	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		668,883	2,627,156
48	Miscellaneous Current and Accrued Liabilities (242)		56,649,750	64,596,012
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		890,008,249	817,956,017
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		5,696,964	4,460,163
57	Accumulated Deferred Investment Tax Credits (255)	266-267	12,170,262	13,065,138
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	19,710,096	19,464,818
60	Other Regulatory Liabilities (254)	278	165,436,992	251,522,896
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,342,319,353	2,421,465,064
64	Accum. Deferred Income Taxes-Other (283)		41,881,496	37,626,677
65	Total Deferred Credits (lines 56 through 64)		2,587,215,163	2,747,604,756
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		9,397,008,181	9,643,293,698

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 2008/Q3
---	--	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,229,114,343	7,004,072,243
3	Construction Work in Progress (107)	200-201	89,741,465	95,509,103
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,318,855,808	7,099,581,346
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,315,910,375	2,267,988,342
6	Net Utility Plant (Enter Total of line 4 less 5)		5,002,945,433	4,831,593,004
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,002,945,433	4,831,593,004
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		12,703,883	12,761,009
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,132,986	2,093,212
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	70,089,321	77,613,293
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		22,820,806	25,476,604
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		103,481,024	113,757,694
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		20,252,472	21,078,361
36	Special Deposits (132-134)		1,946,211	2,690,696
37	Working Fund (135)		486,673	162,018
38	Temporary Cash Investments (136)		109,893	107,299
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		283,459,261	278,259,910
41	Other Accounts Receivable (143)		43,971,369	45,748,506
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		140,347,432	46,999,111
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,238,398	2,239,405
45	Fuel Stock (151)	227	1,792,569	1,817,460
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	19,151,471	18,544,561
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent FERC PDF (Unofficial) PECO Energy Company	This Report is for 2008 (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 2008/Q3
--	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		190,578,028	113,083,379
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		14,864,066	11,933,887
57	Prepayments (165)		21,009,874	12,547,270
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		41,090	73,339
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		226,680,658	292,223,000
62	Miscellaneous Current and Accrued Assets (174)		6,258,905	138,333
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		692,493,506	753,648,313
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		11,197,377	8,450,655
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	2,721,121,840	3,247,372,285
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	436,171,506	513,824,671
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		26,060,092	27,137,765
82	Accumulated Deferred Income Taxes (190)	234	152,329,279	147,509,311
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		3,346,880,094	3,944,294,687
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		9,145,800,057	9,643,293,698

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	296,928,025	48,389,898
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,364,903,370	2,324,586,643
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-1,956,535,979	-1,776,843,407
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	2,621,324	3,648,781
16	Total Proprietary Capital (lines 2 through 15)		2,218,306,249	2,110,171,424
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,675,000,000	1,629,200,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	1,473,152,401	1,917,146,921
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,424,411	2,839,164
24	Total Long-Term Debt (lines 18 through 23)		3,144,727,990	3,543,507,757
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		43,110,438	42,356,746
29	Accumulated Provision for Pensions and Benefits (228.3)		318,243,767	318,797,760
30	Accumulated Miscellaneous Operating Provisions (228.4)		36,527,355	40,948,612
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		23,825,070	21,950,626
35	Total Other Noncurrent Liabilities (lines 26 through 34)		421,706,630	424,053,744
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		23,000,000	246,410,566
38	Accounts Payable (232)		172,988,516	210,531,487
39	Notes Payable to Associated Companies (233)		302,000,000	8,800,000
40	Accounts Payable to Associated Companies (234)		153,080,347	147,303,613
41	Customer Deposits (235)		70,977,500	66,897,955
42	Taxes Accrued (236)	262-263	67,438,410	45,812,307
43	Interest Accrued (237)		32,688,048	24,052,980
44	Dividends Declared (238)		923,941	923,941
45	Matured Long-Term Debt (239)		0	0

Name of Respondent 2008109-0001 PECO Energy Company	FERC PDF (Unofficial) This Report is for 2008 (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 11	Year/Period of Report end of 2008/Q3
--	--	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		542,088	2,627,156
48	Miscellaneous Current and Accrued Liabilities (242)		50,685,656	64,596,012
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		874,324,506	817,956,017
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,894,928	4,460,163
57	Accumulated Deferred Investment Tax Credits (255)	266-267	11,330,884	13,065,138
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	23,482,520	19,464,818
60	Other Regulatory Liabilities (254)	278	129,436,006	251,522,896
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,273,683,119	2,421,465,064
64	Accum. Deferred Income Taxes-Other (283)		44,907,225	37,626,877
65	Total Deferred Credits (lines 56 through 64)		2,486,734,682	2,747,604,756
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		9,145,800,057	9,643,293,698

Name of Respondent FERC PDF (Unofficial) PECO Energy Company	This Report is for 2009 (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2008/Q4
--	--	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,302,549,687	7,004,072,243
3	Construction Work in Progress (107)	200-201	103,315,929	95,509,103
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,405,865,616	7,099,581,346
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,343,362,887	2,267,988,342
6	Net Utility Plant (Enter Total of line 4 less 5)		5,062,502,729	4,831,593,004
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,062,502,729	4,831,593,004
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		13,317,590	12,761,009
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,977,534	2,093,212
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	60,107,250	77,613,293
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		15,425,786	25,476,604
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		86,873,092	113,757,694
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		19,539,478	21,078,361
36	Special Deposits (132-134)		2,207,476	2,690,696
37	Working Fund (135)		207,850	162,018
38	Temporary Cash Investments (136)		110,663	107,299
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		298,909,341	278,259,910
41	Other Accounts Receivable (143)		41,647,946	45,748,506
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		140,091,649	46,999,111
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,350,428	2,239,405
45	Fuel Stock (151)	227	1,623,323	1,817,460
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	18,098,744	18,544,561
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent 20090311-2009 FERC PDF (Unofficial) 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) 11	Year/Period of Report End of 2008/Q4
--	---	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		157,131,665	113,083,379
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		13,432,783	11,933,887
57	Prepayments (165)		13,821,422	12,547,270
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		39,873	73,339
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		296,106,533	292,223,000
62	Miscellaneous Current and Accrued Assets (174)		111,288	138,333
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		725,247,164	753,648,313
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		12,780,055	8,450,655
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	2,574,337,807	3,247,372,285
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges (183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	334,470,221	513,824,671
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		25,108,352	27,137,765
82	Accumulated Deferred Income Taxes (190)	234	166,413,873	147,509,311
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		3,113,110,308	3,944,294,687
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,987,733,293	9,643,293,698

Name of Respondent: PECO Energy Company  
 This Report is: (1)  An Original (2)  A Resubmission  
 Date of Report (mo, da, yr): // //  
 Year/Period of Report: end of 2008/Q4

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-in Capital (208-211)	253	367,977,652	48,389,898
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,408,131,565	2,324,586,643
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-2,019,034,227	-1,776,843,407
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,703,695	3,648,781
16	<b>Total Proprietary Capital (lines 2 through 15)</b>		<b>2,269,168,194</b>	<b>2,110,171,424</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	1,975,000,000	1,629,200,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	1,308,777,596	1,917,146,921
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,132,517	2,839,164
24	<b>Total Long-Term Debt (lines 18 through 23)</b>		<b>3,279,645,079</b>	<b>3,543,507,757</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		43,252,806	42,356,746
29	Accumulated Provision for Pensions and Benefits (228.3)		315,983,927	318,797,760
30	Accumulated Miscellaneous Operating Provisions (228.4)		46,191,295	40,948,612
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		23,707,702	21,950,626
35	<b>Total Other Noncurrent Liabilities (lines 26 through 34)</b>		<b>429,135,730</b>	<b>424,053,744</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		94,997,625	246,410,566
38	Accounts Payable (232)		203,625,846	210,531,487
39	Notes Payable to Associated Companies (233)		5,000,000	8,800,000
40	Accounts Payable to Associated Companies (234)		146,101,519	147,303,613
41	Customer Deposits (235)		73,987,730	66,897,955
42	Taxes Accrued (236)	262-263	48,183,477	45,812,307
43	Interest Accrued (237)		29,121,672	24,052,980
44	Dividends Declared (238)		923,941	923,941
45	Matured Long-Term Debt (239)		0	0

Name of Respondent 20090311-1000 PECO Energy Company	FERC PDF (Unofficial) This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 11	Year/Period of Report end of 2008/Q4
---	---	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		961,605	2,627,156
48	Miscellaneous Current and Accrued Liabilities (242)		65,858,202	64,596,012
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		668,761,617	817,956,017
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		2,717,065	4,460,163
57	Accumulated Deferred Investment Tax Credits (255)	266-267	10,871,347	13,065,138
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	24,518,659	19,464,818
60	Other Regulatory Liabilities (254)	278	51,405,834	251,522,896
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred income Taxes-Other Property (282)		2,221,338,729	2,421,465,064
64	Accum. Deferred Income Taxes-Other (283)		30,171,039	37,626,677
65	Total Deferred Credits (lines 56 through 64)		2,341,022,673	2,747,604,756
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,987,733,293	9,643,293,698

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 <u>2009/Q1</u>
---	---	---------------------------------------	--

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,337,160,996	7,302,549,687
3	Construction Work in Progress (107)	200-201	137,053,506	103,315,929
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,474,214,502	7,405,865,616
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,363,580,100	2,343,362,887
6	Net Utility Plant (Enter Total of line 4 less 5)		5,110,634,402	5,062,502,729
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,110,634,402	5,062,502,729
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		13,319,216	13,317,590
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,990,780	1,977,534
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	49,842,945	60,107,250
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		14,533,076	15,425,786
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		75,704,457	86,873,092
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		22,807,787	19,539,478
36	Special Deposits (132-134)		90,154	2,207,476
37	Working Fund (135)		558,716	207,850
38	Temporary Cash Investments (136)		35,111,059	110,663
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		364,026,495	298,909,341
41	Other Accounts Receivable (143)		41,357,464	41,647,946
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		142,252,333	140,091,649
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,447,920	2,350,428
45	Fuel Stock (151)	227	0	1,623,323
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	17,685,130	18,098,744
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		54,715,497	157,131,665
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		7,760,546	13,432,783
57	Prepayments (165)		180,986,087	13,821,422
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		880	39,873
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		201,375,719	296,106,533
62	Miscellaneous Current and Accrued Assets (174)		81,652	111,288
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		786,752,773	725,247,164
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		13,871,380	12,780,055
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	2,401,396,490	2,574,337,807
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	294,472,464	334,470,221
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Required Debt (189)		24,157,380	25,108,352
82	Accumulated Deferred Income Taxes (190)	234	169,531,346	166,413,873
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		2,903,429,060	3,113,110,308
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,876,520,692	8,987,733,293

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
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	447,977,652	367,977,652
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,497,950,967	2,408,131,565
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-2,084,193,776	-2,019,034,227
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,288,413	1,703,695
16	<b>Total Proprietary Capital (lines 2 through 15)</b>		<b>2,373,412,765</b>	<b>2,269,168,194</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	2,225,000,000	1,975,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	1,139,532,810	1,308,777,596
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,289,667	4,132,517
24	<b>Total Long-Term Debt (lines 18 through 23)</b>		<b>3,360,243,123</b>	<b>3,279,645,079</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		43,303,954	43,252,806
29	Accumulated Provision for Pensions and Benefits (228.3)		317,415,863	315,983,927
30	Accumulated Miscellaneous Operating Provisions (228.4)		43,845,576	46,191,295
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		23,977,492	23,707,702
35	<b>Total Other Noncurrent Liabilities (lines 26 through 34)</b>		<b>428,542,885</b>	<b>429,135,730</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		0	94,997,625
38	Accounts Payable (232)		119,992,663	203,625,846
39	Notes Payable to Associated Companies (233)		0	5,000,000
40	Accounts Payable to Associated Companies (234)		185,393,395	146,101,519
41	Customer Deposits (235)		65,477,861	73,987,730
42	Taxes Accrued (236)	262-263	11,477,484	48,183,477
43	Interest Accrued (237)		37,095,103	29,121,672
44	Dividends Declared (238)		923,941	923,941
45	Matured Long-Term Debt (239)		0	0

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
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		729,261	961,605
48	Miscellaneous Current and Accrued Liabilities (242)		69,146,312	65,858,202
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		490,236,020	668,761,617
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,909,753	2,717,065
57	Accumulated Deferred Investment Tax Credits (255)	266-267	10,175,269	10,871,347
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	21,096,430	24,518,659
60	Other Regulatory Liabilities (254)	278	11,117,635	51,405,834
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,143,420,533	2,221,338,729
64	Accum. Deferred Income Taxes-Other (283)		34,366,279	30,171,039
65	Total Deferred Credits (lines 56 through 64)		2,224,085,899	2,341,022,673
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,876,520,692	8,987,733,293

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) 11	Year/Period of Report End of 2009/Q2
---	---	--------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,448,699,369	7,302,549,687
3	Construction Work in Progress (107)	200-201	96,798,489	103,315,929
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,545,497,858	7,405,865,616
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,390,435,086	2,343,362,887
6	Net Utility Plant (Enter Total of line 4 less 5)		5,155,062,772	5,062,502,729
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,155,062,772	5,062,502,729
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		13,275,328	13,317,590
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,984,741	1,977,534
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	27,117,945	60,107,250
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		16,336,789	15,425,786
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		54,745,321	86,873,092
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		15,322,024	19,539,478
36	Special Deposits (132-134)		90,163	2,207,476
37	Working Fund (135)		318,281	207,850
38	Temporary Cash Investments (136)		170,105,815	110,663
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		216,436,966	298,909,341
41	Other Accounts Receivable (143)		61,730,860	41,647,946
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		119,898,396	140,091,649
43	Notes Receivable from Associated Companies (145)		74,000,000	0
44	Accounts Receivable from Assoc. Companies (146)		2,356,572	2,350,428
45	Fuel Stock (151)	227	0	1,623,323
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	18,426,515	18,098,744
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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/Q2
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		84,044,279	157,131,665
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		9,041,753	13,432,783
57	Prepayments (165)		129,556,555	13,821,422
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		1,700	39,873
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		243,907,752	296,106,533
62	Miscellaneous Current and Accrued Assets (174)		44,515	111,288
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		905,485,354	725,247,164
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		13,716,376	12,780,055
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	2,219,433,047	2,574,337,807
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	365,817,291	334,470,221
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		23,207,177	25,108,352
82	Accumulated Deferred Income Taxes (190)	234	168,151,985	166,413,873
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		2,790,325,876	3,113,110,308
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,905,619,323	8,987,733,293

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/Q2
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	527,977,652	367,977,652
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,575,514,458	2,408,131,665
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-2,159,070,160	-2,019,034,227
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,359,427	1,703,695
16	<b>Total Proprietary Capital (lines 2 through 15)</b>		<b>2,456,170,886</b>	<b>2,269,168,194</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	2,225,000,000	1,975,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	978,529,996	1,308,777,596
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,145,791	4,132,517
24	<b>Total Long-Term Debt (lines 18 through 23)</b>		<b>3,199,384,205</b>	<b>3,279,645,079</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		43,737,120	43,252,806
29	Accumulated Provision for Pensions and Benefits (228.3)		319,827,678	315,983,927
30	Accumulated Miscellaneous Operating Provisions (228.4)		43,338,172	46,191,295
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		24,401,274	23,707,702
35	<b>Total Other Noncurrent Liabilities (lines 26 through 34)</b>		<b>431,304,244</b>	<b>429,135,730</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		0	94,997,625
38	Accounts Payable (232)		102,329,377	203,625,846
39	Notes Payable to Associated Companies (233)		0	5,000,000
40	Accounts Payable to Associated Companies (234)		209,828,804	146,101,519
41	Customer Deposits (235)		66,717,574	73,987,730
42	Taxes Accrued (236)	262-263	62,614,188	48,183,477
43	Interest Accrued (237)		31,024,475	29,121,672
44	Dividends Declared (238)		923,941	923,941
45	Matured Long-Term Debt (239)		0	0

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/Q2
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		2,760,102	961,605
48	Miscellaneous Current and Accrued Liabilities (242)		82,942,255	65,858,202
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		559,140,716	668,761,617
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		4,633,141	2,717,065
57	Accumulated Deferred Investment Tax Credits (255)	266-267	9,766,405	10,871,347
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	20,505,587	24,518,659
60	Other Regulatory Liabilities (254)	278	76,200,665	51,405,834
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,111,748,243	2,221,338,729
64	Accum. Deferred Income Taxes-Other (283)		36,765,231	30,171,039
65	Total Deferred Credits (lines 56 through 64)		2,259,619,272	2,341,022,673
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,905,619,323	8,987,733,293

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
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,535,273,588	7,302,549,687
3	Construction Work in Progress (107)	200-201	77,895,342	103,315,929
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,613,168,930	7,405,865,616
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,417,562,568	2,343,362,887
6	Net Utility Plant (Enter Total of line 4 less 5)		5,195,606,362	5,062,502,729
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,195,606,362	5,062,502,729
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		13,275,328	13,317,590
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,997,563	1,977,534
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	29,568,645	60,107,250
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		18,302,817	15,425,786
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		59,149,227	86,873,092
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		13,149,410	19,539,478
36	Special Deposits (132-134)		301,666	2,207,476
37	Working Fund (135)		579,734	207,850
38	Temporary Cash Investments (136)		244,026,663	110,663
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		222,342,272	298,909,341
41	Other Accounts Receivable (143)		53,311,412	41,647,946
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		111,950,927	140,091,649
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		5,103,398	2,350,428
45	Fuel Stock (151)	227	1,639,104	1,623,323
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	18,390,529	18,098,744
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		112,517,875	157,131,665
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		11,183,891	13,432,783
57	Prepayments (165)		58,070,914	13,821,422
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		1,839	39,873
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		219,190,803	296,106,533
62	Miscellaneous Current and Accrued Assets (174)		11,129	111,288
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	<b>Total Current and Accrued Assets (Lines 34 through 66)</b>		<b>847,869,712</b>	<b>725,247,164</b>
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		13,199,860	12,780,055
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	1,995,842,616	2,574,337,807
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	608,875,851	334,470,221
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		22,261,580	25,108,352
82	Accumulated Deferred Income Taxes (190)	234	170,278,176	166,413,873
83	Unrecovered Purchased Gas Costs (191)		0	0
84	<b>Total Deferred Debits (lines 69 through 83)</b>		<b>2,810,458,083</b>	<b>3,113,110,308</b>
85	<b>TOTAL ASSETS (lines 14-16, 32, 67, and 84)</b>		<b>8,913,083,384</b>	<b>8,987,733,293</b>

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
---	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	635,452,693	367,977,652
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,651,211,040	2,408,131,565
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-2,238,147,466	-2,019,034,227
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,258,784	1,703,695
16	<b>Total Proprietary Capital (lines 2 through 15)</b>		<b>2,560,164,560</b>	<b>2,269,168,194</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	2,225,000,000	1,975,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	775,645,769	1,308,777,596
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,000,313	4,132,517
24	<b>Total Long-Term Debt (lines 18 through 23)</b>		<b>2,996,645,456</b>	<b>3,279,645,079</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		41,431,123	43,252,806
29	Accumulated Provision for Pensions and Benefits (228.3)		325,207,104	315,983,927
30	Accumulated Miscellaneous Operating Provisions (228.4)		45,612,622	46,191,295
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		24,098,954	23,707,702
35	<b>Total Other Noncurrent Liabilities (lines 26 through 34)</b>		<b>436,349,803</b>	<b>429,135,730</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		0	94,997,625
38	Accounts Payable (232)		100,340,825	203,625,846
39	Notes Payable to Associated Companies (233)		0	5,000,000
40	Accounts Payable to Associated Companies (234)		179,616,468	146,101,519
41	Customer Deposits (235)		66,664,350	73,987,730
42	Taxes Accrued (236)	262-263	44,652,580	48,183,477
43	Interest Accrued (237)		42,440,844	29,121,672
44	Dividends Declared (238)		923,942	923,941
45	Matured Long-Term Debt (239)		0	0

Name of Respondent PECO Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Rresubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2009/Q3
---	--	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		708,149	961,605
48	Miscellaneous Current and Accrued Liabilities (242)		67,736,751	65,858,202
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		503,083,909	668,761,617
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		2,657,082	2,717,065
57	Accumulated Deferred Investment Tax Credits (255)	266-267	9,112,472	10,871,347
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	20,747,515	24,518,659
60	Other Regulatory Liabilities (254)	278	297,261,982	51,405,834
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,039,314,494	2,221,338,729
64	Accum. Deferred Income Taxes-Other (283)		47,746,111	30,171,039
65	Total Deferred Credits (lines 56 through 64)		2,416,839,656	2,341,022,673
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,913,083,384	8,987,733,293

Name of Respondent PECO Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
---	--	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,608,703,378	7,302,549,687
3	Construction Work in Progress (107)	200-201	116,929,992	103,315,929
4	<b>TOTAL Utility Plant (Enter Total of lines 2 and 3)</b>		<b>7,725,633,370</b>	<b>7,405,865,616</b>
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,439,451,577	2,343,362,887
6	<b>Net Utility Plant (Enter Total of line 4 less 5)</b>		<b>5,286,181,793</b>	<b>5,062,502,729</b>
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	<b>Net Nuclear Fuel (Enter Total of lines 7-11 less 12)</b>		<b>0</b>	<b>0</b>
14	<b>Net Utility Plant (Enter Total of lines 6 and 13)</b>		<b>5,286,181,793</b>	<b>5,062,502,729</b>
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		13,278,977	13,317,590
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,010,501	1,977,534
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	31,775,889	60,107,250
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		18,301,855	15,425,786
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	<b>TOTAL Other Property and Investments (Lines 18-21 and 23-31)</b>		<b>61,346,220</b>	<b>86,873,092</b>
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		20,938,399	19,539,478
36	Special Deposits (132-134)		1,107,284	2,207,478
37	Working Fund (135)		328,422	207,850
38	Temporary Cash Investments (136)		255,056,903	110,663
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		189,838,136	298,909,341
41	Other Accounts Receivable (143)		128,136,937	41,647,846
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		105,100,556	140,091,649
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		4,074,796	2,350,428
45	Fuel Stock (151)	227	1,615,996	1,623,323
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	17,585,879	18,098,744
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent PECO Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2009/Q4
---	--	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		83,391,773	157,131,665
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		10,943,257	13,432,783
57	Prepayments (165)		10,492,049	13,821,422
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	39,873
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		304,847,565	296,106,533
62	Miscellaneous Current and Accrued Assets (174)		123,417	111,288
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		923,380,237	725,247,164
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		12,686,800	12,780,055
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	1,814,791,468	2,574,337,807
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	636,554,190	334,470,221
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)		21,339,017	25,108,352
82	Accumulated Deferred Income Taxes (190)	234	147,390,314	166,413,873
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		2,632,761,789	3,113,110,308
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,903,670,039	8,987,733,293

Name of Respondent PECO Energy Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2009/Q4
---	--	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,423,004,251	1,423,004,251
3	Preferred Stock Issued (204)	250-251	87,472,000	87,472,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	715,452,693	367,977,652
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	86,742	86,742
11	Retained Earnings (215, 215.1, 216)	118-119	2,742,146,293	2,408,131,565
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-2,317,243,943	-2,019,034,227
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,054,455	1,703,695
16	Total Proprietary Capital (lines 2 through 15)		2,651,799,007	2,269,168,194
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	2,225,000,000	1,975,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	599,309,726	1,308,777,596
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,854,835	4,132,517
24	Total Long-Term Debt (lines 18 through 23)		2,820,454,891	3,279,645,079
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		43,380,426	43,252,806
29	Accumulated Provision for Pensions and Benefits (228.3)		327,356,602	315,983,927
30	Accumulated Miscellaneous Operating Provisions (228.4)		45,682,191	46,191,295
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		24,215,120	23,707,702
35	Total Other Noncurrent Liabilities (lines 26 through 34)		440,634,339	429,135,730
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	94,997,625
38	Accounts Payable (232)		163,839,047	203,625,846
39	Notes Payable to Associated Companies (233)		0	5,000,000
40	Accounts Payable to Associated Companies (234)		191,295,564	146,101,519
41	Customer Deposits (235)		64,676,820	73,987,730
42	Taxes Accrued (236)	262-263	2,652,453	48,183,477
43	Interest Accrued (237)		30,329,743	29,121,672
44	Dividends Declared (238)		923,942	923,941
45	Matured Long-Term Debt (239)		0	0

Name of Respondent PECO Energy Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2009/Q4
---	--	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		699,842	961,605
48	Miscellaneous Current and Accrued Liabilities (242)		70,665,688	65,858,202
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		525,083,099	668,761,817
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,131,277	2,717,065
57	Accumulated Deferred Investment Tax Credits (255)	266-267	8,806,670	10,871,347
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	19,839,784	24,518,659
60	Other Regulatory Liabilities (254)	278	319,769,998	51,405,834
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,076,804,798	2,221,338,729
64	Accum. Deferred Income Taxes-Other (283)		37,346,176	30,171,039
65	Total Deferred Credits (lines 56 through 64)		2,465,698,703	2,341,022,673
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,903,670,039	8,987,733,293

**ATTACHMENT  
SDR-ROR-2B**

## 200. COMPARATIVE BALANCE SHEET

## ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	<b>UTILITY PLANT</b>				
2	101.0 Electric Plant in Service	205	4,834,756,612	4,990,887,622	156,131,010
3	101.1 Property Under Capital Leases				0
4	102.0 Electric Plant Purchased or Sold				0
5	103.0 Experimental Electric Plant Unclassified				0
6	104.0 Electric Plant Leased to Others				0
7	105.0 Electric Plant Held for Future Use		2,644,418	1,861,075	(783,343)
8	105.1 Production Properties Held For Future Use				0
9	106.0 Completed Construction Not Classified-Electric		116,226,603	182,784,119	66,557,516
10	107.0 Construction Work in Progress-Electric	208	66,127,288	84,813,719	18,686,431
11	108.0 Accumulated Provision for Depreciation of Electric Utility Plant	206	(1,591,141,113)	(1,637,710,043)	(46,568,930)
12	111.0 Accum. Prov. For Amortization & Depletion of Electric Utility Pl.	206			0
13	114.0 Electric Plant Acquisition Adjustments				0
14	115.0 Accumulated Prov. For Amortization & Depletion of Electric Plant Acquisition Adjustments	206			0
15	116.0 Other Electric Plant Adjustments				0
16	118.0 Other Utility Plant, See Note (1)		2,079,826,425	2,145,519,081	65,692,656
17	119.0 Accumulated Provision for Depreciation and Amortization of Other Utility Plant, See Note (2)	206	(676,847,229)	(705,652,844)	(28,805,615)
18	120.1 Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication				0
19	120.2 Nuclear Fuel Materials and Assemblies-Stock Account				0
20	120.3 Nuclear Fuel Assemblies in Reactor				0
21	120.4 Spent Nuclear Fuel				0
22	120.5 Accum. Provision for Amortization of Nuclear Fuel Assemblies				0
23	120.6 Nuclear Fuel Under Capital Leases				0
24	<b>TOTAL UTILITY PLANT</b>		4,831,593,004	5,062,502,729	230,909,725
25	<b>OTHER PROPERTY AND INVESTMENTS</b>				
26	121.0 Non-Utility Property		12,761,009	13,317,590	556,581
27	122.0 Accumulated Depreciation & Amortization of Non-Utility Property		(2,093,212)	(1,977,534)	115,678
28	123.0 Investments in Associated Companies	210			0
29	123.1 Investment in Subsidiary Companies	210	77,613,293	60,107,250	(17,506,043)
30	124.0 Other Investments	210	25,476,604	15,425,786	(10,050,818)
31	125.0 Sinking Funds				0
32	126.0 Depreciation Fund				0
33	127.0 Amortization Fund-Federal				0
34	128.0 Other Special Funds				0
35	129.0 Special Funds				0
36	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>		113,757,694	86,873,092	(26,884,602)

**200. COMPARATIVE BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
<b>1</b>	<b>CURRENT AND ACCRUED ASSETS</b>				
2	130.0 Cash and Working Funds				0
3	131.0 Cash		21,078,361	19,539,478	(1,538,883)
4	132.0 Interest Special Deposits				0
5	133.0 Dividend Special Deposits				0
6	134.0 Other Special Deposits		2,690,696	2,207,476	(483,220)
7	135.0 Working Funds		162,018	207,850	45,832
8	136.0 Temporary Cash Investments	210	107,299	110,663	3,364
9	141.0 Notes Receivable	211	0	0	0
10	142.0 Customer Accounts Receivable		278,259,910	298,909,341	20,649,431
11	143.0 Other Accounts Receivable	211	45,748,506	41,647,946	(4,100,560)
12	144.0 Accumulated Provision for Uncollectible Accounts-Cr.		(46,999,111)	(140,091,649)	(93,092,538)
13	145.0 Notes Receivable from Associated Companies	212	0	0	0
14	146.0 Accounts Receivable for Associated Companies	213	2,239,405	2,350,428	111,023
15	151.0 Fuel Stock, See Note (3)				0
16	152.0 Fuel Stock Expenses Undistributed				0
17	153.0 Residuals				0
18	154.0 Plant Materials and Operating Supplies, See Note (3)	215	18,457,346	18,009,915	(447,431)
19	155.0 Merchandise				0
20	156.0 Other Materials and Supplies				0
21	157.0 Nuclear Materials Held for Sale				0
22	158.1 Allowance Inventory				0
23	158.2 Allowances Withheld				0
24	163.0 Stores Expense-Undistributed				0
25	165.0 Prepayments		12,547,270	13,821,422	1,274,152
26	171.0 Interest and Dividends Receivable		73,339	39,873	(33,466)
27	172.0 Rents Receivable				0
28	173.0 Accrued Utility Revenues, See Note (3)		202,452,683	212,854,125	10,401,442
29	174.0 Miscellaneous Current and Accrued Assets, See Note (3)		216,830,591	255,640,296	38,809,705
<b>30</b>	<b>TOTAL CURRENT &amp; ACCRUED ASSETS</b>		<b>753,648,313</b>	<b>725,247,164</b>	<b>(28,401,149)</b>
<b>31</b>	<b>DEFERRED DEBITS</b>				
32	181.0 Unamortized Debt Expense	216	8,450,655	12,780,055	4,329,400
33	182.1 Extraordinary Property Losses	217			0
34	182.2 Unrecovered Plant and Regulatory Study Costs	217			0
35	182.3 Other Regulatory Assets		3,247,372,285	2,574,337,807	(673,034,478)
36	183.1 Preliminary Natural Gas Survey and Investigation Charges				0
37	183.2 Other Preliminary Survey and Investigation Charges				0
38	184.0 Clearing Accounts				0
39	185.0 Temporary Facilities				0
40	186.0 Miscellaneous Deferred Debits		513,824,671	334,470,221	(179,354,450)
41	187.0 Deferred Losses from Disposition of Utility Plant				0
42	188.0 Research, Development and Demonstration Expenditures				0
43	189.0 Unamortized Loss on Reacquired Debt		27,137,765	25,108,352	(2,029,413)
44	190.0 Accumulated Deferred Income Taxes		147,509,311	166,413,873	18,904,562
<b>45</b>	<b>TOTAL DEFERRED DEBITS</b>		<b>3,944,294,687</b>	<b>3,113,110,308</b>	<b>(831,184,379)</b>
<b>46</b>	<b>TOTAL ASSETS &amp; TOTAL DEBITS</b>		<b>9,643,293,698</b>	<b>8,987,733,293</b>	<b>(655,560,405)</b>

**200. COMPARATIVE BALANCE SHEET  
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	<b>LIABILITIES AND OTHER CREDITS</b>				
2	<b>PROPRIETARY CAPITAL</b>				
3	201.0 Common Stock Issued		1,423,004,251	1,423,004,251	0
4	202.0 Common Stock Subscribed				0
5	203.0 Common Stock Liability for Conversion				0
6	204.0 Preferred Stock Issued		87,472,000	87,472,000	0
7	205.0 Preferred Stock Subscribed				0
8	206.0 Preferred Stock Liability for Conversion				0
9	207.0 Premium on Capital Stock				0
10	208.0 Donations Received from Stockholders				0
11	209.0 Reduction in Par or Stated Value of Capital Stock				0
12	210.0 Gain on Resale or Cancellation of Reacquired				0
13	Capital Stock				0
14	211.0 Miscellaneous Paid-In Capital		48,389,898	367,977,652	319,587,754
15	212.0 Installments Received on Capital Stock				0
16	213.0 Discount on Capital Stock				0
17	214.0 Capital Stock Expense		(86,742)	(86,742)	0
18	215.0 Appropriated Retained Earnings				0
19	216.0 Unappropriated Retained Earnings		2,324,586,643	2,408,131,565	83,544,922
20	216.1 Unappropriated Undistributed Subsidiary Earnings		(1,776,843,407)	(2,019,034,227)	(242,190,820)
21	217.0 Reacquired Capital Stock				0
22	218.0 Noncorporate Proprietorship				0
23	219.0 Accumulated Other Comprehensive Income		3,648,781	1,703,695	(1,945,086)
22	<b>TOTAL PROPRIETARY CAPITAL</b>		2,110,171,424	2,269,168,194	158,996,770
23					
23	<b>LONG-TERM DEBT</b>				
24	221.0 Bonds	231	1,629,200,000	1,975,000,000	345,800,000
25	222.0 Reacquired Bonds	231			0
26	223.0 Advances from Associated Companies		1,917,146,921	1,308,777,596	(608,369,325)
27	224.0 Other Long-term Debt	231	0	0	0
28	225.0 Unamortized Premium on Long-Term Debt				0
29	226.0 Unamortized Discount on Long-Term Debt-Debit		(2,839,164)	(4,132,517)	(1,293,353)
30	<b>TOTAL LONG TERM DEBT</b>		3,543,507,757	3,279,645,079	(263,862,678)
31					
32	<b>OTHER NONCURRENT LIABILITIES</b>				
33	227 Obligation Under Capital Leases-NonCurrent				0
34	228.1 Accumulated Provision for Property Insurance				0
35	228.2 Accumulated Provision for Injuries and Damages		42,356,746	43,252,806	896,060
36	228.3 Accumulated Provision for Pensions and Benefits		318,797,760	315,983,927	(2,813,833)
37	228.4 Accumulated Miscellaneous Operating Provisions		40,948,612	46,191,295	5,242,683
38	229 Accumulated Provision for Rate Refunds				0
39	230 Asset Retirement Obligations		21,950,626	23,707,702	1,757,076
40	<b>TOTAL OTHER NONCURRENT LIABILITIES</b>		424,053,744	429,135,730	5,081,986

**200. COMPARATIVE BALANCE SHEET  
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	<b>CURRENT AND ACCRUED LIABILITIES</b>				
2	231.00 Notes Payable		246,410,566	94,997,625	(151,412,941)
3	232.00 Accounts Payable		210,531,487	203,625,846	(6,905,641)
4	233.00 Notes Payable to Associated Companies		8,800,000	5,000,000	(3,800,000)
5	234.00 Accounts Payable to Affiliated Companies		147,303,613	146,101,519	(1,202,094)
6	235.00 Customers' Deposits-Billing		66,897,955	73,987,730	7,089,775
7	236.10 Accrued Taxes, Taxes Other Than Income		26,216,988	26,489,777	272,789
8	236.20 Accrued Taxes, Income Taxes		19,595,319	21,693,700	2,098,381
9	237.10 Accrued Interest on Long-term Debt		17,142,355	27,364,860	10,222,505
10	237.20 Accrued Interest on Other Liabilities		6,910,625	1,756,812	(5,153,813)
11	238.00 Dividends Declared		923,941	923,941	0
12	239.00 Matured Long-term Debt				0
13	240.00 Matured Interest				0
14	241.00 Tax Collections Payable		2,627,156	961,605	(1,665,551)
15	242.00 Miscellaneous Current and Accrued Liabilities		64,596,012	65,858,202	1,262,190
16	243.00 Obligations Under Capital Leases-Current				0
17	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		<b>817,956,017</b>	<b>668,761,617</b>	<b>(149,194,400)</b>
18					
19	<b>DEFERRED CREDITS</b>				0
20	252.00 Customer Advances for Construction		4,460,163	2,717,065	(1,743,098)
21	253.00 Other Deferred Credits		19,464,818	24,518,659	5,053,841
22	254.00 Other Regulatory Liabilities		251,522,896	51,405,834	(200,117,062)
23	255.00 Accumulated Deferred Investment Tax Credits		13,065,138	10,871,347	(2,193,791)
24	256.00 Deferred Gains from Disposition of Utility Plant				0
25	257.00 Unamortized Gain on Reacquired Debt				0
26	281.00 Accum. Deferred Income Taxes-Assume. Amortization Property				0
27	282.00 Accum. Deferred Income Taxes-Other Property		2,421,465,064	2,221,338,729	(200,126,335)
28	283.00 Accum. Deferred Income Taxes-Other		37,626,677	30,171,039	(7,455,638)
26	<b>TOTAL DEFERRED CREDITS</b>		<b>2,747,604,756</b>	<b>2,341,022,673</b>	<b>(406,582,083)</b>
27					
28	<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>		<b>9,643,293,698</b>	<b>8,987,733,293</b>	<b>(771,045,940)</b>

**201. NOTES TO BALANCE SHEET**

- The space below is provided for important notes regarding the balance sheet or any account thereof.
- Furnish particulars as to any contingent assets or liabilities existing at end of year. Minor items may be grouped by classes. For any dividends in arrears at the end of the year on cumulative preferred stock, state the date of the last dividend, the arrearage per share, and the total amount of the arrearage.
- For Other Plant Adjustments, Account 116, explain the origin of such amount, debits and credits during the year and plan of disposition contemplated, giving references to Commission orders or to other authorizations repeating classification of amounts as plant adjustments and requirements as to disposition thereof.
- If the notes to balance sheet, appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by instructions 2 and 3 above, such notes may be attached hereto.

		2007	2008
Note (1)	<b>FERC 118.0</b>		
	Gas Plant	1,589,370,798	1,636,620,726
	Common Plant	490,455,627	508,898,355
	<b>Total Other Utility Plant - 118.0 (Page 12, Line 17)</b>	<b>2,079,826,425</b>	<b>2,145,519,081</b>
	<b>Common Plant</b>		
	Common Plant - Plant in Service and Completed Construction not Classified		
	Allocation of Common Plant in Service - Electric	369,940,956	391,232,799
	Allocation of Common Plant in Service - Gas	98,932,246	104,375,003
	Common Plant - Plant in Service and Completed Construction not Classified	468,873,202	495,607,802
	Common Plant - Held for Future Use	14,150	14,150
	Common Plant - Construction Work in Process	21,568,275	13,276,403
	<b>Total Common Plant</b>	<b>490,455,627</b>	<b>508,898,355</b>
Note (2)	<b>FERC 119.0</b>		
	Gas Accum. Depreciation & Amortization of Utility Plants	512,980,322	526,375,734
	Common Accum. Depreciation & Amortization of Utility Plants	163,866,907	179,277,110
	<b>Total Accum. Depreciation &amp; Amortization of Utility Plants - 119.0 (Page 12, Line 19)</b>	<b>676,847,229</b>	<b>705,652,844</b>
	Allocation of Common Accum. Prov. For Depreciation, Amortization & Depletion		
	Allocation of Common Accum. Prov. For Depreciation, Amortization & Depletion - Electric	129,290,990	141,521,351
	Allocation of Common Accum. Prov. For Depreciation, Amortization & Depletion - Gas	34,575,917	37,755,759
	<b>Total Accum. Prov. For Depreciation, Amortization &amp; Depletion of Common Plant</b>	<b>163,866,907</b>	<b>179,277,110</b>
	<b>Common Plant Alloc %</b>	<b>2007</b>	<b>2008</b>
	Electric	78.900%	78.940%
	Gas	21.100%	21.060%

## 201. NOTES TO BALANCE SHEET

1. The space below is provided for important notes regarding the balance sheet or any account thereof.
2. Furnish particulars as to any contingent assets or liabilities existing at end of year. Minor items may be grouped by classes. For any dividends in arrears at the end of the year on cumulative preferred stock, state the date of the last dividend, the arrearage per share, and the total amount of the arrearage.
3. For Other Plant Adjustments, Account 116, explain the origin of such amount, debits and credits during the year and plan of disposition contemplated, giving references to Commission orders or to other authorizations repeating classification of amounts as plant adjustments and requirements as to disposition thereof.
4. If the notes to balance sheet, appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by instructions 2 and 3 above, such notes may be attached hereto.

Note (3)	The balances in Account 154.0, Plant Materials and Operating Supplies, and Account 173.0, Accrued Utility Revenues, reflect electric only				2007	2008
	activities. The balances related to gas operations (Fuel Stock, Plant Materials and Operating Supplies, Gas Stored Underground - Current,					
	Liquified Natural Gas Stored and Accrued Utility Revenues) are included in Account 174.0. See table below.					
	<b>Account 174.0</b>					
	Fuel Stock - Gas (Account 151.0)				1,817,460	1,623,323
	Plant Materials and Operating Supplies - Gas (Account 154.0)				87,215	88,829
	Gas Stored Underground - Current (Account 164.1)				113,083,379	157,131,665
	Liquified Natural Gas Stored (Account 164.2)				11,933,887	13,432,783
	Unamortized Credit Facility Cost (current) (Account 174.0)				138,333	111,288
	Accrued Utility Revenues - Gas (Account 173.0)				89,770,317	83,252,408
	<b>Total Miscellaneous Current and Accrued Assets - Account 174.0 (Page 13, Line 29)</b>				<b>216,830,591</b>	<b>255,640,296</b>

- Q. SDR-ROR-3 Please provide the bond rating history for the Company and, if applicable, its parent from the major credit rating agencies for the last five years.
- A. SDR-ROR-3 Refer to Attachment SDR-ROR-3.

**ATTACHMENT  
SDR-ROR-3**

Exelon & PECO's Credit Ratings History

Attachment SDR-ROR-3

Page 1 of 1

**S&P Credit Ratings History**  
2005 - 3/31/10

Corporate Credit Rating  
**Exelon**  
10/21/08 to 3/31/10 BBB  
10/3/05 to 10/21/08 BBB+  
01/01/05 to 10/3/05 A-  
**PECO**  
10/21/2008 to 3/31/10 BBB  
10/3/05 to 10/21/08 BBB+  
01/01/05 to 10/3/05 A-

**Moody's Credit Ratings History**  
2005 - 3/31/10

Issuer Rating  
**Exelon**  
9/21/07 to 3/31/10 Baa1  
01/01/05 to 9/21/07 Baa2  
**PECO**  
01/01/05 to 3/31/10 A3

**Fitch Credit Rating History**  
2005 - 3/31/10

Issuer Default Rating  
**Exelon**  
01/01/05 to 3/31/10 BBB+  
**PECO**  
2005 to 3/31/10 BBB+  
01/01/05 to 12/05/05 A-

Senior Secured  
**PECO**  
10/21/08 to 3/31/10 A-  
9/6/07 to 10/21/08 A  
01/01/05 to 9/6/07 A-

Senior Secured  
**PECO**  
01/01/05 to 3/31/10 A2

Senior Secured  
**PECO**  
01/01/05 to 3/31/10 A

Senior Unsecured  
**Exelon**  
10/21/08 to 3/31/10 BBB-  
10/3/05 to 10/21/08 BBB  
01/01/05 to 10/3/05 BBB+

Senior Unsecured  
**Exelon**  
9/21/07 to 3/31/10 Baa1  
01/01/05 to 9/21/07 Baa2

Senior Unsecured  
**Exelon**  
01/01/05 to 3/31/10 BBB+

**PECO**  
11/10/08 to 3/31/10 BBB  
10/21/08 to 12/29/08 BBB-  
10/3/05 to 10/21/08 BBB  
01/01/05 to 10/3/05 BBB+

**PECO**  
01/01/05 to 3/31/10 A3

**PECO**  
01/01/05 to 3/31/10 A-

- Q. SDR-ROR-4 Please provide copies of all bond rating reports relating to the Company and, if applicable, its parent for the past two years.
- A. SDR-ROR-4 The requested documents are voluminous. Therefore, they are being provided in electronic form in the enclosed CD-ROM, which is marked "SDR-ROR-4."

- Q. SDR-ROR-5 Please provide a work paper showing the derivation of the company's current AFUDC rate.
- A. SDR-ROR-5 Refer to Attachment SDR-ROR-5 containing the calculation of the AFUDC rate that will be used during the period from January 1, 2010 through June 30, 2010.

**ATTACHMENT  
SDR-ROR-5**

**PECO Energy Company**  
**AFUDC Calculation**  
**January 1 - June 30, 2010**

<b>FORMULA COMPONENT</b>	<b>AMOUNT \$(000)</b>	<b>CAPITALIZATION RATIO</b>	<b>WEIGHTED AVE. COST RATE</b>
<b>AVERAGE SHORT-TERM DEBT</b>	<b>20,874</b>		<b>0.30%</b>
LONG-TERM DEBT	2,405,564	47.58%	5.76%
PREFERRED STOCK	85,714	1.70%	4.74%
COMMON EQUITY	2,564,327	50.72%	10.50%
<b>TOTAL CAPITALIZATION</b>	<b>5,055,605</b>	<b>100.00%</b>	
<b>AVERAGE CWIP</b>	<b>96,130</b>		
GROSS RATE FOR BORROWED FUNDS			2.21%
RATE FOR OTHER FUNDS			4.23%
<b>COMBINED RATE</b>			<b>6.44%</b>

Q. SDR-ROR-6 Please supply copies of all presentations by the Company's and, if applicable, its parent's management to securities analysts during the past 2 years. This would include presentations of financial projections.

A. SDR-ROR-6 All presentations made by the Company's management to securities analysts during the past 2 years can be located on the Exelon Corporation website at [www.exeloncorp.com](http://www.exeloncorp.com). Once on the site, use drop down box "Investor Relations", click on "News, Events, Presentations", and then click on "Presentations" or go directly to:

<http://phx.corporate-ir.net/phoenix.zhtml?c=124298&p=irol-presentations>

Q. SDR-ROR-7 Please provide a listing of all securities issuances for the Company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security and effective cost rate.

A. SDR-ROR-7 **THIS INFORMATION IS CONFIDENTIAL AND IS SUBMITTED ONLY IN THE NON-PUBLIC VERSION OF THIS RESPONSE FILED WITH THE COMMISSION.**

- Q. SDR-ROR-8 Please identify all of the Company's and, if applicable, its parent's publicly underwritten common stock issuances written in the last five years. Identify which such issuances were related to mergers or acquisitions, and which were undertaken to fund facility investments in utility plant and equipment.
- A. SDR-ROR-8 Neither PECO Energy Company nor its parent, Exelon Corporation, has publicly underwritten a common stock issuance in the last five years.

- Q. SDR-ROR-9 Please identify any plan by the Company to refinance high cost long-term debt or preferred stock.
- A. SDR-ROR-9 At the present time, PECO Energy Company does not have any "high cost" long term debt or preferred stock. However, the Company is constantly evaluating market conditions for refinancing opportunities.

- Q. SDR-ROR-10 Please provide copies of all securities analysts reports relating to the Company and/or its parent issued within the past 2 years.
- A. SDR-ROR-10 The requested documents are voluminous. Therefore, they are being provided in electronic form in the enclosed CD-ROM, which is marked "SDR-ROR-10."

- Q. SDR-ROR-11 If applicable, please supply a listing of all common equity infusions from the parent to the Company over the past five years. In each case, identity date and dollar amount.
- A. SDR-ROR-11 Not applicable. No common equity infusions from the parent to the Company were made over the past five years.

- Q. SDR-ROR-12 If applicable, please identify the Company's common dividend payments to its parent for each of the last five years.
- A. SDR-ROR-12 PECO's dividends on common stock paid to its parent for the last five years are as follows:
- |      |                |
|------|----------------|
| 2005 | \$ 469,100,000 |
| 2006 | \$ 501,800,000 |
| 2007 | \$ 562,000,000 |
| 2008 | \$ 480,000,000 |
| 2009 | \$ 313,000,000 |

Q. SDR-ROR-13 Please provide the latest year-by-year financial projections for the Company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies. (Information should be treated in a confidential manner.)

A. SDR-ROR-13 Refer to Attachment SDR-ROR-13 for the 2010 projections that the Company prepared in December 2009, which were approved by management.

These projections were part of the consolidated 2010 PECO financial projections provided to the rating agencies in 1Q 2010. They were also part of the Consolidated 2010 O&M and Capital Budget that the PECO Board of Directors approved in December 2009.

**THIS ATTACHMENT IS CONFIDENTIAL IN REGARD TO THE LATEST YEAR-BY-YEAR FINANCIAL PROJECTIONS FOR THE COMPANY FOR 2011 THROUGH 2014 AND IS SUBMITTED ONLY IN THE NON-PUBLIC VERSION OF THIS RESPONSE FILED WITH THE COMMISSION.**

**ATTACHMENT  
SDR-ROR-13**

# PECO Electric

(Distribution Only)

Thousands of Dollars

ATTACHMENT SDR-ROR-13

	Year	Year	Year	Year	Year
	2010	2011	2012	2013	2014
<b>Operating Revenues</b>					
Total Electric Revenue	\$ 3,223,762				
<b>Total Operating Revenues</b>	<b>3,223,762</b>				
<b>Operating Expenses</b>					
Cost of Electric	1,958,730				
O&M Expense	632,103				
Depreciation	141,197				
Taxes Other Than Income	215,256				
<b>Total Operating Expenses</b>	<b>2,947,286</b>				
<b>Income from Operations</b>	<b>276,476</b>				
Other Income and (Deductions)	3,257				
<b>Interest Expense</b>					
Long Term Debt	96,992				
Preferred Securities	-				
Short Term Debt and Other	14,175				
Intercompany Interest	9,392				
AFUDC & Capitalized Interest	(1,585)				
<b>Total Interest Expense</b>	<b>118,974</b>				
<b>Income Before Income Taxes</b>	<b>160,759</b>				
<b>Income Taxes</b>					
Provision - Federal	50,639				
- State	16,060				
Deferred Income Taxes	(21,847)				
<b>Total Income Taxes</b>	<b>44,852</b>				
Minority Interest	-				
<b>Income Before Extraordinary Item</b>	<b>115,907</b>				
Extraordinary Item, net of Income Taxes	-				
<b>Net Income</b>	<b>115,907</b>				
Preferred Stock Dividend Requirements	2,924				
<b>Earnings Available for Common Stock</b>	<b>112,983</b>				

Q. SDR-ROR-14 Please provide the Company's five-year construction budget.

A. SDR-ROR-14 Refer to the table below for 2010 construction budget for electric distribution plant and an allocated portion of common plant:

Year	Capital Budget
2010	\$361,973,543
2011	<b>CONFIDENTIAL</b>
2012	
2013	
2014	

Note: Includes Smart Meter capital expenditures of \$18,000,000 for 2010.

The information for 2011-2014 is **CONFIDENTIAL AND IS SUBMITTED ONLY IN THE NON-PUBLIC VERSION FILED WITH THE COMMISSION.**

- Q. SDR-ROR-15 Please identify the Company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.
- A. SDR-ROR-15 Refer to Exhibit PRM -1, Schedule 1, for PECO's capital structure target. Exelon Corporation's capital structure is not the basis for the Company's claim and is therefore not applicable.

- Q. SDR-ROR-16 For each month, of the most recent 24 months, please supply the Company's
- a) short-term debt balance;
  - b) short-term debt interest rate;
  - c) balance of construction work in progress; and
  - d) balance of construction work in progress which is eligible for AFUDC accrual.
- A. SDR-ROR-16 Refer to the following Attachments:
- a) Attachment SDR-ROR-16A
  - b) Attachment SDR-ROR-16A
  - c) Attachment SDR-ROR-16B
  - d) Attachment SDR-ROR-16C

**ATTACHMENT  
SDR-ROR-16A**

Note: Short-term debt consists of debt from affiliated and non-affiliated sources. All balances and interest rates are as of the end of the month.

**In Thousands**

	<b>Total Short-Term Debt</b>	<b>Weighted Average Interest Rate</b>
1/31/2008	\$ 221,800	3.96%
2/28/2008	161,782	3.57%
3/31/2008	67,000	3.52%
4/30/2008	122,000	3.10%
5/31/2008	305,985	3.04%
6/30/2008	327,000	2.97%
7/31/2008	361,000	2.73%
8/31/2008	326,000	2.72%
9/30/2008	325,000	3.61%
10/31/2008	11,000	4.10%
11/30/2008	24,000	3.52%
12/31/2008	99,998	0.95%
1/31/2009	\$ 82,000	0.80%
2/28/2009	13,000	0.81%
3/31/2009	-	N/A
4/30/2009	-	N/A
5/31/2009	-	N/A
6/30/2009	-	N/A
7/31/2009	-	N/A
8/31/2009	-	N/A
9/30/2009	-	N/A
10/31/2009	-	N/A
11/30/2009	-	N/A
12/31/2009	-	N/A

**ATTACHMENT  
SDR-ROR-16B**

**CWIP by Total Company \***  
**2008 through December 2009**

<b>Month-Yr</b>	<b>Total</b>
<b>Dec - 09</b>	116,929,992.19
<b>Nov - 09</b>	105,684,257.68
<b>Oct - 09</b>	94,598,565.86
<b>Sept - 09</b>	77,895,341.35
<b>Aug - 09</b>	84,344,981.10
<b>July - 09</b>	73,536,091.73
<b>June - 09</b>	96,798,489.25
<b>May - 09</b>	89,197,319.13
<b>April - 09</b>	130,361,886.14
<b>March - 09</b>	137,053,505.67
<b>Feb - 09</b>	130,297,268.18
<b>Jan - 09</b>	117,303,331.33
<b>Dec - 08</b>	103,315,928.89
<b>Nov - 08</b>	96,712,110.85
<b>Oct - 08</b>	87,405,313.96
<b>Sept - 08</b>	89,741,465.18
<b>Aug - 08</b>	102,115,600.36
<b>July - 08</b>	100,544,050.92
<b>June - 08</b>	89,121,096.71
<b>May - 08</b>	107,298,021.54
<b>April - 08</b>	130,401,324.87
<b>March - 08</b>	125,255,060.58
<b>Feb - 08</b>	103,516,027.79
<b>Jan - 08</b>	90,657,006.77

\* CWIP balances include Electric, Gas and Common.

Balances are not separated because CWIP is not part of Revenue Requirements calculation.

**ATTACHMENT  
SDR-ROR-16C**

**Balance of construction work in progress which is eligible for AFUDC accrual  
TOTAL AFUDC BASE 2008 and 2009**

<b>Month</b>	<b>Total AFUDC Base</b>	<b>Month</b>	<b>Total AFUDC Base</b>	
	<b>2008</b>		<b>2009</b>	
<b>January Total</b>	85,810,906.96	<b>January Total</b>	90,104,535.12	
<b>February Total</b>	94,027,324.22	<b>February Total</b>	98,528,910.82	
<b>March Total</b>	112,649,206.32	<b>March Total</b>	130,428,407.34	
<b>April Total</b>	125,413,645.05	<b>April Total</b>	135,679,453.15	
<b>May Total</b>	125,031,647.25	<b>May Total</b>	127,174,982.27	
<b>June Total</b>	78,342,905.78	<b>June Total</b>	84,484,207.74	
<b>July Total</b>	78,590,889.63	<b>July Total</b>	91,007,836.42	
<b>August Total</b>	85,208,379.73	<b>August Total</b>	70,727,693.88	
<b>September Total</b>	89,024,873.13	<b>September Total</b>	82,393,919.95	
<b>October Total</b>	68,000,284.51	<b>October Total</b>	93,711,540.47	
<b>November Total</b>	75,824,074.26	<b>November Total</b>	93,858,209.00	
<b>December Total</b>	85,284,090.28	<b>December Total</b>	115,475,654.61	

Q. SDR-ROR-17 If applicable, please provide the currently authorized returns on equity for each of the parent's utility subsidiaries of the same industry type as the Company. In each case identify the approximate date when the current return on equity was approved by the state commission.

A. SDR-ROR-17 In addition to PECO Energy Company, Exelon Corporation has another Electric Distribution subsidiary, Commonwealth Edison Company (ComEd) located in Northern Illinois.

The current authorized electric distribution rate of return on common equity for ComEd is 10.30%, authorized by the Illinois Commerce Commission (ICC) on September 10, 2008.

- Q. SDR-ROR-18 Has the Utility reacquired or repurchased any debt within the last five years? If so, provide a summary of each gain or loss on reacquired debt, the date on which the utility commenced amortization of such a gain or loss, the regulatory commission decision addressing the treatment of such gain or loss on reacquired debt, if any, on interest expense.
- A. SDR-ROR-18 Refer to Response III-B-5.

Q. SDR-ROR-19 Fully identify all debt (other than instruments in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

A. SDR-ROR-19 Refer to the response to SDR-ROR-16 which identifies all short-term debt owed to affiliates. In addition, as of December 31, 2009, PECO's long-term debt owed to affiliates consisted of the following:

Description	Interest Rate	Maturity Date	Debt Outstanding
PECO Trust III Subordinated Debentures	7.380%	4/6/2028	\$80,520,619
PECO Trust III Subordinated Debentures	Variable	4/6/2028	805,206
PECO Trust IV Subordinated Debentures	5.750%	6/15/2033	103,092,784
PETT Series 2001 Class A-1	6.520%	9/1/2010	414,891,117
		Total	\$599,309,726

Q. SDR-ROR-20 Provide a summary statement of all stock dividends, splits, or par value changes during the two (2) calendar period preceding the rate case filing.

A. SDR-ROR-20 During the calendar years 2009 and 2008, there were the following:

**2009**

	<b>Common Stock Dividends Declared (\$ millions)</b>	<b>Preferred Stock Dividends Declared (\$ millions)</b>	<b>Stock Splits</b>	<b>Par Value Changes</b>
<b>Exelon Corporation</b>	\$1,388	None	None	None
<b>PECO Energy Company</b>	\$312	\$4	None	None

**2008**

	<b>Common Stock Dividends Declared (\$ millions)</b>	<b>Preferred Stock Dividends Declared (\$ millions)</b>	<b>Stock Splits</b>	<b>Par Value Changes</b>
<b>Exelon Corporation</b>	\$1,007	None	None	None
<b>PECO Energy Company</b>	\$480	\$4	None	None

- Q. SDR-ROR-21 If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system--consolidated, the reasons for this claim must be fully stated and supported.
- A. SDR-ROR-21 The Company has not proposed the use of the capital structure or capital costs of the parent company or system consolidated in this filing.

- Q. SDR-ROR-22 To the extent not provided in SDR-ROR-13, supply projected capital requirements and sources of the filing utility, its parent and system--consolidated--for the test year and each of three (3) comparable future years.
- A. SDR-ROR-22 Refer to Attachment III-F-2 for the Company's projected capital requirements and sources. Forward-looking data for Parent and System consolidated are not applicable.

Q. SDR-ROR-23 To the extent not provided elsewhere, supply financial data of Company and/or parent for the last (5) years.

- a. Times interest earned ratio – pre and post tax basis.
- b. Preferred stock dividend coverage ratio – post tax basis.
- c. Times fixed charges earned ratio – pre tax basis.
- d. Dividend payout ratio.
- e. AFUDC as a percent of earnings available for common equity.
- f. Construction work in progress as a percent of net utility plant.
- g. Effective income tax rate.
- h. Internal cash generations as a percent of total capital requirements.

A. SDR-ROR-23

- a. Times interest earned ratio – pre and post tax basis

Pre Tax Basis

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	11.05
<b>2006</b>	8.53
<b>2007</b>	7.78
<b>2008</b>	7.35
<b>2009</b>	6.81

Post Tax Basis

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	7.06
<b>2006</b>	6.44
<b>2007</b>	5.67
<b>2008</b>	6.15
<b>2009</b>	5.65

b. Preferred stock dividend coverage ratio – post tax basis

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	129.25
<b>2006</b>	110.25
<b>2007</b>	126.75
<b>2008</b>	81.25
<b>2009</b>	88.25

c. Times fixed charges earned ratio – pre tax basis

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	3.71
<b>2006</b>	3.25
<b>2007</b>	3.80
<b>2008</b>	2.98
<b>2009</b>	3.58

d. Dividend payout ratio

PECO Energy Company data is not available, as Exelon Corporation indirectly owns 100% of PECO's common stock.

	<b>Exelon Corporation (SEC)</b>
<b>2005</b>	116%
<b>2006</b>	67%
<b>2007</b>	43%
<b>2008</b>	49%
<b>2009</b>	51%

e. AFUDC as a percent of earnings available for common equity

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	0.58%
<b>2006</b>	0.69%
<b>2007</b>	0.60%
<b>2008</b>	0.93%
<b>2009</b>	0.57%

f. Construction work in progress as a percent of net utility plant

	<b>PECO Energy Company (FERC – electric only)</b>
<b>2005</b>	1.69%
<b>2006</b>	1.84%
<b>2007</b>	1.93%
<b>2008</b>	2.34%
<b>2009</b>	2.52%

g. Effective income tax rate

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	32.2%
<b>2006</b>	29.0%
<b>2007</b>	31.2%
<b>2008</b>	31.6%
<b>2009</b>	29.3%

h. Internal cash generations as a percent of total capital requirements

Note that the PECO ratios below exclude the effects of the Competitive Transition Charge.

	<b>PECO Energy Consolidated (SEC)</b>
<b>2005</b>	113%
<b>2006</b>	4%
<b>2007</b>	48%
<b>2008</b>	52%
<b>2009</b>	117%