

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

TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

Account No.	Account Description	Total Dollars	Residential	Residential Heating	Off Peak	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting
1 I. ELECTRIC PLANT IN SERVICE										
2 INTANGIBLE PLANT										
302	Franchise & Consent	163	77	17	2	37	2	22	2	5
303	Miscellaneous Intangible Plant	1,888	886	202	20	430	19	255	18	57
	TOTAL INTANGIBLE	2,051	963	220	22	467	21	277	20	62
7 C. TRANSMISSION PLANT										
361	Transmission Plant	0	0	0	0	0	0	0	0	0
350-359	Subtotal - TRANSMISSION PLANT	0	0	0	0	0	0	0	0	0
11 D. DISTRIBUTION PLANT										
360	Land and Land Rights	40,034	13,710	4,117	227	9,544	574	10,883	796	182
361	Structures and Improvements	75,199	25,752	7,733	427	17,927	1,078	20,443	1,496	342
362	Station Equipment	819,740	280,723	84,299	4,653	195,425	11,748	222,851	16,308	3,733
364	Poles, Towers and Fixtures	530,120	253,276	59,612	2,531	119,274	6,390	62,279	4,557	22,201
365	Overhead Conductors and Devices	840,680	401,652	94,535	4,013	189,149	10,133	98,764	7,227	35,207
366	Underground Conduit	317,952	143,507	34,520	1,509	70,161	3,811	49,121	3,595	11,728
367	Underground Conductors & Devices	867,277	391,445	94,161	4,117	191,379	10,395	133,986	9,805	31,989
368	Line Transformers	458,241	226,145	67,910	3,748	157,430	0	0	0	3,007
369	Services	367,869	246,128	31,517	15,761	72,755	360	1,347	0	0
370	Meters	183,739	84,334	10,799	12,856	72,194	742	2,776	39	0
371	Installations on Customer Premises	1,030	702	96	0	91	0	0	0	141
373	Street Lighting & Signal Systems	51,051	0	0	0	0	0	0	0	51,051
374	Asset Retire Costs for Dist Plant	2,548	1,171	273	46	662	26	337	24	9
360-373	Subtotal - DISTRIBUTION PLANT	4,555,480	2,068,545	489,574	49,888	1,095,990	45,255	602,786	43,848	159,593
27 E. GENERAL PLANT										
389	Land and Land Rights	1,366	760	147	14	267	11	125	9	34
390	Structures and Improvements	20,888	11,627	2,242	209	4,079	164	1,916	139	513
391	Office Furniture and Equipment	2,119	1,180	227	21	414	17	194	14	52
393	Stores Equipment	748	416	80	7	146	6	69	5	18
394	Tools, Shop and Garage Equipment	14,084	7,840	1,511	141	2,750	110	1,292	93	346
395	Laboratory Equipment	870	484	93	9	170	7	80	6	21
397	Communication Equipment	23,256	12,945	2,496	233	4,541	182	2,133	154	571
398	Miscellaneous Equipment / ARO	2,074	1,154	223	21	405	16	190	14	51
389-399	Subtotal - GENERAL PLANT	65,405	36,407	7,019	655	12,771	512	6,000	434	1,607
38	TOTAL UTILITY PLANT	4,622,936	2,105,915	496,813	50,566	1,109,229	45,788	609,063	44,301	161,262

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174	SUMMARY REPORT									
175	Utility Revenues	4,362,224	1,476,740	349,380	43,745	961,483	66,497	1,353,379	73,076	37,925
176	Other Operating Revenues	193,431	70,600	15,311	476	49,358	3,004	50,159	3,050	1,474
177	Total Operating Revenues	4,555,655	1,547,339	364,691	44,221	1,010,841	69,500	1,403,537	76,127	39,398
178										
179	Distribution	3,610,168	1,084,041	272,346	29,155	843,716	55,763	1,238,962	63,750	22,435
180	Customer Acctg & Service	191,452	134,436	23,117	6,382	25,485	143	1,389	71	429
181	Admin & General	200,944	107,907	21,165	2,019	39,894	1,701	21,994	1,506	4,758
182	Total Operating Expenses	4,002,564	1,326,384	316,628	37,557	909,095	57,607	1,262,345	65,327	27,622
183										
184	Depreciation Expense	127,752	60,675	13,202	1,930	30,735	1,129	14,350	1,034	4,697
185	Taxes Other Than Income Tax / Other	290,436	100,763	23,392	2,818	65,039	4,356	86,263	4,727	3,078
186	INCOME BEFORE INCOME TAXES	134,903	59,518	11,468	1,916	5,971	6,409	40,580	5,038	4,001
187	Income Taxes	17,049	7,522	1,449	242	755	810	5,129	637	506
188	NET INCOME	117,854	51,996	10,019	1,674	5,217	5,599	35,452	4,402	3,495
189										
190	RATE BASE	3,236,437	1,519,025	346,573	34,584	737,619	32,528	437,150	30,968	97,991
191	Return on Rate Base	3.64%	3.42%	2.89%	4.84%	0.71%	17.21%	8.11%	14.21%	3.57%
192										
193	REVENUE REQUIREMENTS									
194	Target Rate of Return	8.950%	8.950%	8.950%	8.950%	8.950%	8.950%	8.950%	8.950%	8.950%
195	Rate Base	3,236,437	1,519,025	346,573	34,584	737,619	32,528	437,150	30,968	97,991
196										
197	Operating expenses	3,920,203	1,272,005	304,252	36,192	899,989	57,384	1,257,803	65,083	27,495
198	Uncollectibles expense	71,321	54,983	9,946	2,138	4,253	0	1	0	0
199	Depreciation expense	127,752	60,675	13,202	1,930	30,735	1,129	14,350	1,034	4,697
200	Regulatory Commission Expenses	15,079	5,278	1,239	149	3,423	208	4,398	232	151
201	General taxes / Other	25,505	12,773	2,718	282	5,538	232	2,969	214	780
202	Subtotal- Operating Costs to recover	4,159,860	1,405,713	331,358	40,690	943,939	58,952	1,279,521	66,563	33,123
203										
204	Target Return on Rate Base- After taxes	289,661	135,953	31,018	3,095	66,017	2,911	39,125	2,772	8,770
205										
206	Income taxes to recover	138,897	65,191	14,874	1,484	31,656	1,396	18,761	1,329	4,205
207	Subtotal- Rev Req before GRT	4,588,418	1,606,857	377,250	45,270	1,041,612	63,259	1,337,407	70,664	46,099
208	GRT needed	283,596	98,591	23,211	2,776	64,464	3,933	83,439	4,401	2,780
209	TOTAL REVENUE REQUIREMENT	4,872,014	1,705,449	400,461	48,046	1,106,077	67,193	1,420,846	75,064	48,879
210										
211	Revenue at Present rates	4,555,655	1,547,339	364,691	44,221	1,010,841	69,500	1,403,537	76,127	39,398
212	Revenue Excess (Deficiency)	(316,359)	(158,110)	(35,770)	(3,825)	(95,235)	2,308	(17,309)	1,062	(9,480)