

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

CUSTOMER-RELATED COSTS IN REVENUE REQUIREMENT

Account Description	Total Dollars	Residential Rates R-RH-OP	General Service Rate GS	Primary Distribution Rate PD	High Tension Rate HT	Electric Propulsion Rate EP	Lighting Rates L
1 Service Cost	367,869	293,407	72,755	360	1,347	0	0
2 Meter Cost	183,739	107,989	72,194	742	2,776	39	0
3 Acc. Depr.- Service / Meter	(181,737)	(128,574)	(51,171)	(417)	(1,559)	(16)	0
4 ADIT- Service / Meter	(69,554)	(50,686)	(18,208)	(138)	(517)	(5)	0
5 Service / Meter-Related Rate Base	300,317	222,136	75,569	547	2,047	17	0
6 Rate of Return on Rate Base	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
7 Return on Service / Meter Rate Base	26,878	19,881	6,763	49	183	2	0
8 Income Tax Gross-up	12,889	9,533	3,243	23	88	1	0
9 GRT Gross-up	2,446	1,805	619	5	17	0	0
10 Service / Meter Return Component	42,213	31,220	10,626	77	288	2	0
11 Balance of Return Component	92,081	73,449	6,527	15	(48)	32	12,105
12							
13 Meter Expenses	3,787	2,183	1,529	16	59	1	0
14 Meter Reading Expenses	16,758	10,058	6,571	27	100	1	0
15 Meter Asset Use Fee	15,236	12,646	2,609	0	0	0	0
16 Service / Meter Depreciation Expense	18,545	12,427	5,872	51	192	2	0
17 Customer Records and Collection Expense	58,135	48,816	8,303	76	548	35	357
18 Miscellaneous Cust. Accts. Expense	20,408	18,156	2,134	10	38	1	69
19 Uncollectible Accounts Expense	68,931	62,646	6,260	1	23	0	0
20 Balance of Expenses in Revenue Requirement	241,448	188,866	28,165	460	7,171	388	16,398
21 Expense Component of Revenue Requirement	443,268	355,799	61,444	642	8,132	428	16,824
22 Customer-Related Costs in Revenue Requirement	577,562	460,468	78,597	734	8,372	463	28,929
23							
24 Number of Bills	18,849,640	16,837,986	1,803,277	8,928	33,384	465	165,600
25							
26 Service / Meter Return Component	\$2,24	\$1.85	\$5.89	\$8.62	\$8.63	\$5.26	
27 Balance of Return Component	4.89	4.36	3.62	1.71	(1.43)	68.82	
28 Service / Meter Expenses	2.88	2.22	9.20	10.52	10.52	9.59	
29 Customer Records, Coll. Accounts Expense	4.17	3.98	5.79	9.68	17.55	76.55	
30 Uncollectible Accounts Expense	3.66	3.72	3.47	0.15	0.69	0.00	
31 Balance of Expense Component	12.81	11.22	15.62	51.50	214.81	833.51	
32 Monthly Rev. Req. per Customer	\$30.64	\$27.35	\$43.59	\$82.19	\$250.77	\$993.73	
33 Customer-charge Components	\$9.29	\$8.05	\$20.88	\$28.83	\$36.70	\$91.41	
34							
35 Distribution Plant in Service- Cost	1,989,901	42,429	1,095,990	45,255	602,786	43,848	159,593
36 Services / Meters % of Distribution Plant	27.7%	946.0%	13.2%	2.4%	0.7%	0.1%	0.0%
37 ADIT	(505,840)	(261,377)	(137,673)	(5,683)	(75,594)	(5,498)	(20,015)