

Class Cost of Service Study (\$000s)

| Description | Code | Billing Dollars | Allocator | Billing Customer Class Allocation | | | | | Lighting | | |
|--|---------|-----------------|------------|-----------------------------------|---------------------|----------|-----------------|----------------------|----------|--------------|---------------------|
| | | | | Residential | Residential Heating | Off Peak | General Service | Primary Distribution | | High Tension | Electric Propulsion |
| II. DEPRECIATION RESERVE | | | | | | | | | | | |
| 40 Intangible Plant | 108.3 | 21 | RateBase | 10 | 2 | 0 | 5 | 0 | 3 | 0 | 1 |
| 42 Transmission Plant | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 Structures & Improvements | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 Station Equipment | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 Poles, Towers & Fixtures | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 Overhead Conductors & Devices | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 Underground Conduit | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 Underground Conductors & Devices | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 Line Transformers | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 Services | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 Meters | 108.5 | 78,039 | Meter_Cost | 35,819 | 4,587 | 5,460 | 30,663 | 315 | 1,179 | 16 | 0 |
| 52 Installations on Customer Premises | 108.5 | 919 | Locat-Sec | 627 | 86 | 0 | 81 | 0 | 0 | 0 | 126 |
| 53 Street Lighting & Signal Systems | 108.5 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 Asset Retirement Costs for Distribuit | 108.5 | 51 | Meter_Cost | 24 | 3 | 4 | 20 | 0 | 1 | 0 | 0 |
| 55 General Plant | 108.6 | 5,552 | Bill-Lab-C | 3,974 | 570 | 97 | 812 | 8 | 62 | 3 | 27 |
| 56 TOTAL DEPRECIATION RESERV | 108 | 84,583 | | 40,453 | 5,248 | 5,561 | 31,580 | 324 | 1,244 | 20 | 154 |
| III. OTHER RATE BASE ITEMS | | | | | | | | | | | |
| 59 Materials & Supplies | 131 | 415 | Bill-PT-C | 204 | 27 | 26 | 150 | 2 | 6 | 0 | 1 |
| 60 Accum Deferred Income Taxes | 255 | (26,154) | Bill-PT-C | (12,851) | (1,682) | (1,652) | (9,448) | (97) | (383) | (7) | (34) |
| 61 Customer Deposits | 154 | (54,977) | CustDep | (17,556) | (3,980) | (433) | (28,215) | (263) | (4,530) | 0 | 0 |
| 62 Common Plant | 154 | 88,573 | Bill-Lab-C | 63,389 | 9,091 | 1,543 | 12,951 | 126 | 985 | 54 | 435 |
| 63 Customer Advances for Constructor | 154 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 Working Capital | 182 | 89,951 | Bill_OpExp | 60,137 | 8,684 | 2,852 | 14,718 | 203 | 2,821 | 151 | 384 |
| 65 Total - OTHER RATE BASE ITEM | 131-283 | 97,809 | | 93,323 | 12,140 | 2,336 | (9,843) | (30) | (1,101) | 198 | 786 |
| 66 | | | | | | | | | | | |
| 67 TOTAL RATE BASE | | 223,945 | | 156,412 | 20,447 | 10,088 | 34,697 | 427 | 738 | 234 | 903 |

| Description | Code | Billing Dollars | Allocator | Residential Heating | Residential | Off Peak | General Service | Primary Distribution | High Tension | Electric Propulsion | Lighting | Billing Class Allocation | |
|--|------|-----------------|-------------|---------------------|-------------|----------|-----------------|----------------------|--------------|---------------------|----------|--------------------------|-------------|
| | | | | | | | | | | | | Residential Heating | Residential |
| 69 I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | | | | | |
| 70 C. DISTRIBUTION AND MAINTENANCE EXPENSES | | | | | | | | | | | | | |
| 71 Power Supply Costs | 555 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 Transmission Costs | 580 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 Load Dispatching | 581 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 Station Expenses | 582 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 Overhead Line Expenses | 583 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 Underground Line Expenses | 584 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 Meter Expenses | 586 | 3,664 | Meter_Cost | 1,682 | 215 | 256 | 1,440 | 15 | 55 | 1 | 0 | 0 | 0 |
| 78 Customer Installation Expenses | 587 | 3,805 | Customers | 2,988 | 409 | 0 | 386 | 2 | 7 | 0 | 13 | 0 | 0 |
| 79 Misc. Distribution Expenses | 588 | 870 | Bill-PT-C | 428 | 56 | 55 | 314 | 3 | 13 | 0 | 1 | 0 | 0 |
| 80 Rents | 589 | 387 | Bill-PT-C | 190 | 25 | 24 | 140 | 1 | 6 | 0 | 0 | 0 | 0 |
| 81 Maint of Structures | 591 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 Maintenance of Station Equipment | 592 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83 Maintenance of Overhead Lines | 593 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 Maintenance of Underground Lines | 594 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 Maintenance of Line Transformers | 595 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 Maintenance of Street Lights | 596 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 Maintenance of Meters | 597 | 0 | Meter_Cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 Maintenance of Misc. Plant | 599 | 601 | Bill-DxPT-C | 277 | 35 | 42 | 235 | 2 | 9 | 0 | 0 | 0 | 0 |
| 89 Total - OPER. AND MAINT. EXP. 500-599 | | 9,328 | | 5,565 | 741 | 378 | 2,515 | 24 | 90 | 1 | 15 | | |
| 90 | | | | | | | | | | | | | |
| 91 D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | | | | | |
| 92 Supervision | 901 | 0 | Acct903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 Meter Reading Expenses | 902 | 16,125 | Acct902 | 5,920 | 758 | 3,138 | 6,188 | 25 | 94 | 1 | 0 | 0 | 0 |
| 94 Customer Records & Collection Exp | 903 | 57,162 | Acct903 | 41,476 | 6,038 | 873 | 7,818 | 72 | 515 | 33 | 337 | 0 | 0 |
| 95 Uncollectible Accounts | 904 | 67,793 | Write-Offs | 49,447 | 11,209 | 1,219 | 5,895 | 1 | 22 | 0 | 0 | 0 | 0 |
| 96 Misc Customer Accounts Expenses | 905 | 35,396 | Acct905 | 26,055 | 3,473 | 1,138 | 4,619 | 10 | 36 | 1 | 65 | 0 | 0 |
| 97 Subtotal - Customer Accounts Exp. 901-905 | | 176,476 | | 122,898 | 21,477 | 6,368 | 24,521 | 108 | 667 | 35 | 401 | | |
| 98 | | | | | | | | | | | | | |
| 99 Customer Assistance | 908 | 9,541 | Acct908 | 7,269 | 1,055 | 14 | 413 | 32 | 712 | 36 | 9 | 0 | 0 |
| 100 Informational & Instructional | 909 | 2,015 | Customers | 1,583 | 217 | 0 | 204 | 1 | 4 | 0 | 7 | 0 | 0 |
| 101 Miscellaneous Sales Expense | 916 | 3,420 | Customers | 2,686 | 367 | 0 | 347 | 2 | 6 | 0 | 12 | 0 | 0 |
| 102 Subtotal - Customer Service & Info. 908-916 | | 14,976 | | 11,538 | 1,639 | 14 | 964 | 35 | 722 | 37 | 27 | | |
| 103 Total - CUST. ACCT. & SERV. EX 901-919 | | 191,452 | | 134,436 | 23,117 | 6,382 | 25,485 | 143 | 1,389 | 71 | 429 | | |

PECO Exhibit HSG 4-G
 Future Test Year 2010
 Class Cost of Service Study (\$000s)
 Billing Customer Class Allocation

| Billing | Description | Code | Dollars | Allocator | Residential | Residential Heating | Off Peak | General Service | Primary Distribution | High Tension | Electric Propulsion | Lighting |
|---------|--------------------------------------|---------|---------|------------|-------------|---------------------|----------|-----------------|----------------------|--------------|---------------------|----------|
| 105 | E. ADMINISTRATIVE AND GENERAL | | | | | | | | | | | |
| 106 | Administrative and General Salaries | 920 | 14,481 | Bill-Lab-C | 10,364 | 1,486 | 252 | 2,117 | 21 | 161 | 9 | 71 |
| 107 | Office Supplies and Expenses | 921 | 2,895 | Bill-Lab-C | 2,072 | 297 | 50 | 423 | 4 | 32 | 2 | 14 |
| 108 | Outside Service Employed | 923 | 22,066 | Bill-Lab-C | 15,792 | 2,265 | 384 | 3,226 | 31 | 245 | 14 | 108 |
| 109 | Property Insurance | 924 | 21 | Bill-PT-C | 10 | 1 | 1 | 8 | 0 | 0 | 0 | 0 |
| 110 | Injuries and Damages | 925 | 3,570 | Bill-Lab-C | 2,555 | 366 | 62 | 522 | 5 | 40 | 2 | 18 |
| 111 | Employee Pensions and Benefits | 926 | 28,186 | Bill-Lab-C | 20,172 | 2,893 | 491 | 4,121 | 40 | 313 | 17 | 138 |
| 112 | Regulatory Commission Expenses | 928 | 14,568 | Total Rev | 4,932 | 1,167 | 146 | 3,211 | 222 | 4,520 | 244 | 127 |
| 113 | Duplicate Charges-Credit | 929 | (2,991) | Bill-Lab-C | (2,140) | (307) | (52) | (437) | (4) | (33) | (2) | (15) |
| 114 | General Advertising Expenses | 930 | 135 | RateBase | 63 | 14 | 1 | 31 | 1 | 18 | 1 | 4 |
| 115 | Miscellaneous General Expenses | 930 | 464 | RateBase | 218 | 50 | 5 | 106 | 5 | 63 | 4 | 14 |
| 116 | Maintenance of General Plant | 932 | 1,560 | Bill-Lab-C | 1,116 | 160 | 27 | 228 | 2 | 17 | 1 | 8 |
| 117 | TOTAL A&G EXPENSES | 920-932 | 84,955 | | 55,153 | 8,393 | 1,369 | 13,556 | 327 | 5,377 | 292 | 487 |
| 118 | | | | | | | | | | | | |
| 119 | TOTAL OPERATING EXPENSES | | 285,734 | | 195,154 | 32,250 | 8,129 | 41,556 | 493 | 6,856 | 365 | 931 |
| 120 | | | | | | | | | | | | |
| 121 | II. DEPRECIATION EXPENSE | | | | | | | | | | | |
| 122 | Intangible Plant | | 3,072 | Bill-PT-C | 1,509 | 198 | 194 | 1,110 | 11 | 45 | 1 | 4 |
| 123 | Dist- Struct. & Impr. / Station | 361/362 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | Dist- Poles, Towers & Fixtures | 364 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | Dist- Overhead Conductors & Devic | 365 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | Dist- Underground Conduit | 366 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | Dist- Underground Conductors & Di | 367 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Dist- Line Transformers | 368 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | Dist- Services | 369 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Dist- Meters | 370 | 10,048 | Meter Cost | 4,612 | 591 | 703 | 3,948 | 41 | 152 | 2 | 0 |
| 131 | Dist- Installations on Customer Prer | 371 | 83 | Locat-Sec | 57 | 8 | 0 | 7 | 0 | 0 | 0 | 11 |
| 132 | Dist- Street Lighting & Signal Syste | 373 | 0 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133 | Dist- ARO | 373 | 6 | Meter Cost | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 134 | General Plant | 390 | 1,530 | Bill-Lab-C | 1,095 | 157 | 27 | 224 | 2 | 17 | 1 | 8 |
| 135 | Common Plant Depreciation / Amor | | 8,947 | Bill-Lab-C | 6,403 | 918 | 156 | 1,308 | 13 | 100 | 5 | 44 |
| 136 | TOTAL DEPRECIATION EXPENS | 403 | 23,687 | | 13,679 | 1,872 | 1,080 | 6,599 | 67 | 313 | 9 | 67 |

