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

	Account Description	Account No.	Balance	Supply	Transmission	Primary HT	Primary Dist	Secondary Dist	Billing	Percent % LABOR	Costs LABOR $
69	**I. OPERATING AND MAINTENANCE EXPENSES**										
70	**C. DISTRIBUTION EXPENSE**										
71	Power Supply Costs	555	3,243,396	3,243,396	0	0	0	0	0	0.0%	0
72	Transmission Costs	580	188,734	0	188,734	0	0	0	0	0.0%	0
73	Load Dispatching	581	1	0	0	1	0	0	0	0.0%	0
74	Station Expenses	582	1,466	0	0	1,466	0	0	0	0.0%	0
75	Overhead Line Expenses	583	6,606	0	0	2,855	1,913	1,838	0	32.0%	2,114
76	Underground Line Expenses	584	5,755	0	0	3,270	1,092	1,392	0	23.8%	1,367
77	Meter Expenses	586	3,664	0	0	0	0	0	3,664	49.6%	1,818
78	Customer Installation Expenses	587	3,805	0	0	0	0	0	3,805	67.7%	2,576
79	Misc. Distribution Expenses	588	21,441	0	0	10,365	2,929	7,277	870	9.4%	2,007
80	Rents	589	9,541	0	0	4,612	1,303	3,238	387	0.0%	0
81	Maint of Structures	591	3,422	0	0	3,422	0	0	0	34.7%	1,189
82	Maintenance of Station Equipment	592	8,777	0	0	8,777	0	0	0	44.0%	3,859
83	Maintenance of Overhead Lines	593	75,094	0	0	32,451	21,747	20,895	0	30.8%	23,132
84	Maintenance of Underground Lines	594	20,494	0	0	11,646	3,890	4,957	0	48.4%	9,909
85	Maintenance of Line Transformers	595	2,182	0	0	0	0	2,182	0	19.3%	421
86	Maintenance of Street Lights	596	978	0	0	0	0	978	0	7.5%	73
87	Maintenance of Meters	597	0	0	0	0	0	0	0	0.0%	0
88	Maintenance of Misc. Plant	599	14,812	0	0	7,160	2,023	5,027	601	17.0%	2,520
89	Total - OPER. AND MAINT. EXP.	500-599	3,610,168	3,243,396	188,734	86,026	34,899	47,786	9,328		
90											
91	**D. CUSTOMER ACCOUNTS AND SERVICE**										
92	Supervision	901	0	0	0	0	0	0	0	0.0%	0
93	Meter Reading Expenses	902	16,125	0	0	0	0	0	16,125	0.0%	0
94	Customer Records & Collection Expense	903	57,162	0	0	0	0	0	57,162	39.8%	22,759
95	Uncollectible Accounts	904	67,793	0	0	0	0	0	67,793	0.0%	0
96	Misc Customer Accounts Expenses	905	35,396	0	0	0	0	0	35,396	3.0%	1,056
97	Subtotal - Customer Accounts Exp.	901-905	176,476	0	0	0	0	0	176,476		
98											
99	Customer Assistance	908	9,541	0	0	0	0	0	9,541	12.9%	1,230
100	Informational & Instructional	909	2,015	0	0	0	0	0	2,015	0.0%	0
101	Miscellneous Sales Expense	916	3,420	0	0	0	0	0	3,420	11.4%	389
102	Subtotal - Customer Service & Info.	908-916	14,976	0	0	0	0	0	14,976		
103	Total - CUST. ACCT. & SERV. EXP.	901-919	191,452	0	0	0	0	0	191,452		
104										2.0%	76,419