

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

Account Description	Account No.	Secondary Dist Dollars	Allocator	Residential		Off Peak	General Service	Primary Distribution	High Tension	Electric Propulsion	Lighting	
				Residential Heating	Residential Heating							
I. ELECTRIC PLANT IN SERVICE												
1 INTANGIBLE PLANT												
3 Franchise & Consent	302	39	RateBase	18	4	0	9	0	5	0	1	
4 Miscellaneous Intangible Plant	303	447	RateBase	210	48	5	102	4	60	4	14	
5 TOTAL INTANGIBLE		485		228	52	5	111	5	66	5	15	
6												
7 C. TRANSMISSION PLANT												
8 Transmission Plant	361	0	None	0	0	0	0	0	0	0	0	
9 Subtotal - TRANSMISSION PLANT	350-359	0	None	0	0	0	0	0	0	0	0	
10												
D. DISTRIBUTION PLANT												
11 Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0	
12 Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0	
13 Station Equipment	362	0	None	0	0	0	0	0	0	0	0	
14 Poles, Towers and Fixtures	364	147,510	Locat-Sec	100,592	13,762	0	12,984	0	0	0	20,171	
15 Overhead Conductors and Devices	365	233,925	Locat-Sec	159,523	21,825	0	20,590	0	0	0	31,987	
16 Underground Conduit	366	76,909	Locat-Sec	52,447	7,175	0	6,770	0	0	0	10,517	
17 Underground Conductors & Devices	367	209,783	Locat-Sec	143,059	19,573	0	18,465	0	0	0	28,686	
18 Line Transformers	368	0	Locat-Sec	0	0	0	0	0	0	0	0	
19 Services	369	367,869	Services_Cost	246,128	31,517	15,761	72,755	360	1,347	0	0	
20 Meters	370	0	None	0	0	0	0	0	0	0	0	
21 Installations on Customer Premises	371	0	None	0	0	0	0	0	0	0	0	
22 Street Lighting & Signal Systems	373	51,051	Lighting	0	0	0	0	0	0	0	51,051	
23 Asset Retire Costs for Dist Plant	374	604	Services_Cost	404	52	26	119	1	2	0	0	
24 Subtotal - DISTRIBUTION PLANT	360-373	1,087,651		702,153	93,905	15,787	131,684	361	1,349	0	142,412	
25												
E. GENERAL PLANT												
26 Land and Land Rights	389	195	Sec-Lab-C	131	18	0	18	0	0	0	28	
27 Structures and Improvements	390	2,981	Sec-Lab-C	2,009	274	4	270	0	0	0	423	
28 Office Furniture and Equipment	391	302	Sec-Lab-C	204	28	0	27	0	0	0	43	
29 Stores Equipment	393	107	Sec-Lab-C	72	10	0	10	0	0	0	15	
30 Tools, Shop and Garage Equipment	394	2,010	Sec-Lab-C	1,354	185	3	182	0	0	0	285	
31 Laboratory Equipment	395	124	Sec-Lab-C	84	11	0	11	0	0	0	18	
32 Communication Equipment	397	3,319	Sec-Lab-C	2,236	305	5	301	0	0	0	471	
33 Miscellaneous Equipment / ARO	398	296	Sec-Lab-C	199	27	0	27	0	0	0	42	
34 Subtotal - GENERAL PLANT	389-399	9,334		6,289	859	13	847	0	1	0	1,325	
35												
TOTAL UTILITY PLANT												
36				708,670	94,815	15,806	132,641	366	1,416	5	143,752	
37												
39												

