

**Depreciation Study –  
Annual Depreciation Accruals Related to  
Utility Plant in Service at December 31, 2009**

**Summary –**

This exhibit includes the results of the depreciation study by utility account as related to the original cost of PECO Energy Company's electric distribution plant, electric general plant and common plant in service at December 31, 2009. This report also includes the detailed depreciation calculations that are used to determine 2010 depreciation rates that are used in calculating the estimated 2010 Annual Depreciation Accruals used in PECO Exhibit JA-2.

**Note:**

The system generated reports show the date for each utility account as of January 1, 2010. The balances as of December 31, 2009 are the same as the balances as of January 1, 2010.

Generation Arrangement Report

Account: *PECO Electric 361 Composite*

Dispersion: 45.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$1,820,356.09	45.00	44.50	0.9889	1.0000	\$1,800,131.92	\$40,452.36
2008	1.50	\$2,713,639.33	45.00	43.50	0.9667	1.0000	\$2,623,299.71	\$60,303.10
2007	2.50	\$15,013,604.49	45.00	42.51	0.9446	1.0000	\$14,182,224.55	\$333,635.66
2006	3.50	\$2,143,057.44	45.00	41.52	0.9227	1.0000	\$1,977,420.22	\$47,623.50
2005	4.50	\$737,477.20	45.00	40.55	0.9010	1.0000	\$664,481.69	\$16,388.38
2004	5.50	\$1,910,310.86	45.00	39.58	0.8796	1.0000	\$1,680,253.15	\$42,451.35
2003	6.50	\$699,635.30	45.00	38.63	0.8584	1.0000	\$600,564.62	\$15,547.45
2002	7.50	\$1,563,856.23	45.00	37.69	0.8375	1.0000	\$1,309,720.18	\$34,752.36
2000	9.50	\$130,331.23	45.00	35.85	0.7967	1.0000	\$103,836.51	\$2,896.25
1999	10.50	\$41,583.14	45.00	34.96	0.7768	1.0000	\$32,302.26	\$924.07
1998	11.50	\$630,199.88	45.00	34.07	0.7572	1.0000	\$477,188.78	\$14,004.44
1997	12.50	\$108,688.30	45.00	33.21	0.7380	1.0000	\$80,208.72	\$2,415.30
1996	13.50	\$1,415,249.27	45.00	32.36	0.7191	1.0000	\$1,017,844.12	\$31,449.98
1995	14.50	\$351,798.06	45.00	31.52	0.7005	1.0000	\$246,419.72	\$7,817.73
1994	15.50	\$413,327.54	45.00	30.70	0.6822	1.0000	\$281,967.44	\$9,185.06
1993	16.50	\$672,062.31	45.00	29.89	0.6643	1.0000	\$446,426.80	\$14,934.72
1992	17.50	\$943,996.07	45.00	29.11	0.6469	1.0000	\$610,647.97	\$20,977.69
1991	18.50	\$1,503,648.30	45.00	28.35	0.6300	1.0000	\$947,369.91	\$33,414.41
1990	19.50	\$856,561.14	45.00	27.62	0.6138	1.0000	\$525,790.41	\$19,034.69
1989	20.50	\$2,221,407.12	45.00	26.92	0.5982	1.0000	\$1,328,912.71	\$49,364.60
1988	21.50	\$3,488,473.87	45.00	26.25	0.5834	1.0000	\$2,035,317.90	\$77,521.64
1987	22.50	\$597,199.87	45.00	25.62	0.5694	1.0000	\$340,034.55	\$13,271.11
1986	23.50	\$130,776.52	45.00	25.02	0.5560	1.0000	\$72,718.12	\$2,906.14
1985	24.50	\$511,435.49	45.00	24.45	0.5434	1.0000	\$277,932.69	\$11,365.23
1984	25.50	\$96,191.98	45.00	23.92	0.5315	1.0000	\$51,124.54	\$2,137.60
1983	26.50	\$19,276.95	45.00	23.41	0.5203	1.0000	\$10,029.58	\$428.38
1982	27.50	\$45,147.49	45.00	22.94	0.5097	1.0000	\$23,013.30	\$1,003.28
1981	28.50	\$514,366.16	45.00	22.49	0.4998	1.0000	\$257,075.44	\$11,430.38
1980	29.50	\$112,073.21	45.00	22.07	0.4904	1.0000	\$54,958.54	\$2,490.52
1979	30.50	\$1,268,748.90	45.00	21.67	0.4816	1.0000	\$610,988.69	\$28,194.42
1978	31.50	\$72,816.98	45.00	21.30	0.4732	1.0000	\$34,459.52	\$1,618.16
1977	32.50	\$25,031.14	45.00	20.94	0.4654	1.0000	\$11,648.28	\$556.25
1976	33.50	\$32,238.27	45.00	20.60	0.4579	1.0000	\$14,761.11	\$716.41
1975	34.50	\$1,634,300.52	45.00	20.28	0.4508	1.0000	\$736,671.52	\$36,317.79

Generation Arrangement Report

Account: *PECO Electrical Composite*

Dispersion: 45.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	35.50	\$518,772.41	45.00	19.98	0.4440	1.0000	\$230,324.78	\$11,528.28
1973	36.50	\$539,178.57	45.00	19.69	0.4375	1.0000	\$235,886.32	\$11,981.75
1972	37.50	\$1,373,916.15	45.00	19.41	0.4313	1.0000	\$592,501.34	\$30,531.47
1971	38.50	\$2,480,198.55	45.00	19.14	0.4252	1.0000	\$1,054,695.09	\$55,115.52
1970	39.50	\$1,238,783.77	45.00	18.87	0.4194	1.0000	\$519,540.05	\$27,528.53
1969	40.50	\$1,137,727.12	45.00	18.62	0.4137	1.0000	\$470,674.47	\$25,282.82
1968	41.50	\$333,581.66	45.00	18.37	0.4081	1.0000	\$136,142.12	\$7,412.93
1967	42.50	\$633,881.98	45.00	18.12	0.4026	1.0000	\$255,225.16	\$14,086.27
1966	43.50	\$1,354,204.91	45.00	17.88	0.3973	1.0000	\$537,979.34	\$30,093.44
1965	44.50	\$298,166.82	45.00	17.63	0.3919	1.0000	\$116,848.07	\$6,625.93
1964	45.50	\$428,944.31	45.00	17.39	0.3866	1.0000	\$165,035.61	\$9,487.65
1963	46.50	\$1,131,009.10	45.00	17.16	0.3812	1.0000	\$431,169.59	\$25,133.54
1962	47.50	\$415,765.88	45.00	16.92	0.3760	1.0000	\$156,308.73	\$9,239.24
1961	48.50	\$730,800.26	45.00	16.68	0.3706	1.0000	\$270,833.70	\$16,240.01
1960	49.50	\$537,920.82	45.00	16.44	0.3652	1.0000	\$196,465.59	\$11,953.80
1959	50.50	\$277,992.37	45.00	16.19	0.3598	1.0000	\$100,035.12	\$6,177.61
1958	51.50	\$562,145.52	45.00	15.95	0.3544	1.0000	\$199,240.63	\$12,492.12
1957	52.50	\$583,283.84	45.00	15.71	0.3490	1.0000	\$203,583.28	\$12,961.86
1956	53.50	\$875,390.74	45.00	15.46	0.3435	1.0000	\$300,727.90	\$19,453.13
1955	54.50	\$512,680.40	45.00	15.21	0.3380	1.0000	\$173,280.51	\$11,392.45
1954	55.50	\$567,261.58	45.00	14.96	0.3325	1.0000	\$188,594.13	\$12,605.81
1953	56.50	\$288,451.21	45.00	14.71	0.3270	1.0000	\$94,310.86	\$6,410.03
1952	57.50	\$116,618.87	45.00	14.46	0.3213	1.0000	\$37,474.70	\$2,591.53
1951	58.50	\$163,591.98	45.00	14.21	0.3157	1.0000	\$51,652.81	\$3,635.38
1950	59.50	\$239,826.87	45.00	13.96	0.3101	1.0000	\$74,376.24	\$5,329.49
1949	60.50	\$257,199.46	45.00	13.70	0.3045	1.0000	\$78,320.31	\$5,715.54
1948	61.50	\$161,877.74	45.00	13.45	0.2990	1.0000	\$48,395.97	\$3,597.28
1947	62.50	\$2,656,679.65	45.00	13.20	0.2934	1.0000	\$779,348.42	\$59,037.33
1946	63.50	\$20,288.32	45.00	12.95	0.2878	1.0000	\$5,838.39	\$450.85
1945	64.50	\$6,399.17	45.00	12.70	0.2822	1.0000	\$1,805.90	\$142.20
1944	65.50	\$133,771.83	45.00	12.45	0.2767	1.0000	\$37,019.24	\$2,972.71
1943	66.50	\$45,240.28	45.00	12.21	0.2712	1.0000	\$12,271.18	\$1,005.34
1942	67.50	\$324,354.78	45.00	11.96	0.2658	1.0000	\$86,202.81	\$7,207.88
1941	68.50	\$17,300.11	45.00	11.71	0.2603	1.0000	\$4,503.77	\$384.45

Generation Arrangement Report

Account: *PEL Electric 361 LongSite*

Dispersion: 45.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	69.50	\$9,563.74	45.00	11.47	0.2550	1.0000	\$2,438.37	\$212.53
1939	70.50	\$4,817.99	45.00	11.24	0.2497	1.0000	\$1,202.98	\$107.07
1938	71.50	\$9,474.60	45.00	11.00	0.2444	1.0000	\$2,315.34	\$210.55
1937	72.50	\$722.59	45.00	10.76	0.2391	1.0000	\$172.80	\$16.06
1936	73.50	\$474.18	45.00	10.53	0.2339	1.0000	\$110.93	\$10.54
1935	74.50	\$5,697.78	45.00	10.30	0.2289	1.0000	\$1,304.14	\$126.62
1934	75.50	\$1,654.31	45.00	10.07	0.2238	1.0000	\$370.20	\$36.76
1933	76.50	\$3,115.19	45.00	9.84	0.2187	1.0000	\$681.36	\$69.23
1932	77.50	\$74,343.59	45.00	9.62	0.2137	1.0000	\$15,888.78	\$1,652.08
1931	78.50	\$92,675.24	45.00	9.39	0.2088	1.0000	\$19,348.01	\$2,059.45
1930	79.50	\$118,745.44	45.00	9.18	0.2040	1.0000	\$24,218.46	\$2,638.79
1929	80.50	\$177,876.28	45.00	8.96	0.1991	1.0000	\$35,411.44	\$3,952.81
1928	81.50	\$39,204.74	45.00	8.74	0.1943	1.0000	\$7,615.77	\$871.22
1927	82.50	\$101,478.60	45.00	8.53	0.1895	1.0000	\$19,228.69	\$2,255.08
1926	83.50	\$87,904.48	45.00	8.32	0.1849	1.0000	\$16,251.40	\$1,953.43
1925	84.50	\$193,536.93	45.00	8.11	0.1802	1.0000	\$34,869.14	\$4,300.82
1924	85.50	\$2,559.02	45.00	7.90	0.1755	1.0000	\$449.12	\$56.87
1923	86.50	\$167,635.85	45.00	7.69	0.1709	1.0000	\$28,646.83	\$3,725.24
1922	87.50	\$146,969.88	45.00	7.48	0.1663	1.0000	\$24,443.48	\$3,266.00
1920	89.50	\$145.31	45.00	7.08	0.1574	1.0000	\$22.87	\$3.23
1919	90.50	\$449.18	45.00	6.88	0.1529	1.0000	\$68.88	\$9.98
1918	91.50	\$1,395.95	45.00	6.68	0.1485	1.0000	\$207.23	\$31.02
1917	92.50	\$454,090.08	45.00	6.49	0.1442	1.0000	\$65,486.34	\$10,090.89
1916	93.50	\$233.39	45.00	6.29	0.1398	1.0000	\$32.63	\$5.19
1915	94.50	\$1,215.94	45.00	6.10	0.1355	1.0000	\$164.71	\$27.02
1914	95.50	\$37,636.49	45.00	5.90	0.1311	1.0000	\$4,935.46	\$836.37
1913	96.50	\$110.36	45.00	5.71	0.1269	1.0000	\$14.00	\$2.45
1899	110.50	\$2,259.17	45.00	3.16	0.0701	1.0000	\$158.43	\$50.20
		\$67,136,040.00	45.00	29.24	0.6497	1.0000	\$43,620,214.91	\$1,491,912.00

**Depreciation Reserve Summary**

Account: PECO Elect 361 Composite  
 Scenario: PECO Elect 361 2009 Rate Update  
 Dispersion: 45 - L2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$67,138,040.00	\$30,008,568.94	0.4470	\$37,127,471.06	0.5530
Computed	\$67,138,040.00	\$23,515,825.09	0.3503	\$43,620,214.91	0.6497
Difference		\$6,492,743.85	0.0967	(\$6,492,743.85)	-0.0967

**Remaining Life Depreciation Accrual**

Account: PECO Elect 361 Composite  
 Scenario: PECO Elect 361 2009 Rate Update  
 Dispersion: 45.00 - L2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$67,136,040.00	29.24	\$1,269,845.20	1.891451%	3.420231%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$1,385,971.70)	0.50	(\$15,399.69)	1.111111%	
<b>Total:</b>	<b>\$67,136,040.00 *</b>		<b>\$1,254,445.51</b>	<b>1.868513%</b>	<b>3.378753%</b>
<b>Average:</b>	<b>\$68,443,054.15</b>		<b>\$1,254,445.51</b>	<b>1.888001%</b>	<b>3.443017%</b>
<b>Grand Total:</b>	<b>\$67,136,040.00 *</b>		<b>\$1,254,445.51</b>	<b>1.868513%</b>	<b>3.378753%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$27,373,500.90	45.00	44.53	0.9895	1.0000	\$27,086,087.14	\$608,300.02
2008	1.50	\$40,852,461.57	45.00	43.59	0.9686	1.0000	\$39,568,641.74	\$907,832.48
2007	2.50	\$32,661,291.41	45.00	42.65	0.9477	1.0000	\$30,954,018.65	\$725,806.48
2006	3.50	\$32,338,024.06	45.00	41.71	0.9270	1.0000	\$29,976,815.11	\$718,622.76
2005	4.50	\$10,718,001.57	45.00	40.79	0.9064	1.0000	\$9,714,340.16	\$238,177.81
2004	5.50	\$17,803,675.47	45.00	39.86	0.8856	1.0000	\$15,771,365.49	\$395,637.23
2003	6.50	\$17,015,145.07	45.00	38.95	0.8655	1.0000	\$14,725,772.57	\$378,114.33
2002	7.50	\$7,506,303.71	45.00	38.03	0.8452	1.0000	\$6,344,053.90	\$166,806.75
2001	8.50	\$35,320,368.04	45.00	37.13	0.8250	1.0000	\$28,140,252.58	\$784,897.07
2000	9.50	\$10,677,208.91	45.00	36.23	0.8050	1.0000	\$8,595,449.87	\$237,271.31
1999	10.50	\$13,638,169.45	45.00	35.33	0.7852	1.0000	\$10,708,278.13	\$303,070.43
1998	11.50	\$37,949,302.66	45.00	34.45	0.7654	1.0000	\$29,048,107.28	\$843,317.84
1997	12.50	\$7,499,171.41	45.00	33.57	0.7459	1.0000	\$5,586,197.67	\$166,426.03
1996	13.50	\$18,628,413.01	45.00	32.69	0.7265	1.0000	\$13,534,001.85	\$413,964.73
1995	14.50	\$15,562,407.40	45.00	31.83	0.7073	1.0000	\$11,007,577.37	\$345,831.28
1994	15.50	\$7,230,526.84	45.00	30.97	0.6883	1.0000	\$4,976,690.14	\$160,878.37
1993	16.50	\$29,530,640.38	45.00	30.12	0.6694	1.0000	\$19,768,502.13	\$656,236.45
1992	17.50	\$33,845,823.47	45.00	29.28	0.6508	1.0000	\$22,025,798.37	\$752,129.41
1991	18.50	\$24,466,788.14	45.00	28.45	0.6323	1.0000	\$15,470,721.16	\$543,706.40
1990	19.50	\$38,591,329.27	45.00	27.63	0.6141	1.0000	\$23,697,599.45	\$857,585.09
1989	20.50	\$29,964,556.62	45.00	26.82	0.5960	1.0000	\$17,858,354.39	\$665,879.04
1988	21.50	\$26,900,057.05	45.00	26.02	0.5782	1.0000	\$15,552,626.61	\$597,779.05
1987	22.50	\$15,643,738.19	45.00	25.22	0.5606	1.0000	\$8,769,141.58	\$347,638.63
1986	23.50	\$8,528,912.10	45.00	24.44	0.5432	1.0000	\$4,632,653.90	\$189,531.38
1985	24.50	\$6,649,909.78	45.00	23.67	0.5260	1.0000	\$3,497,907.89	\$147,775.77
1984	25.50	\$7,899,997.93	45.00	22.91	0.5091	1.0000	\$4,021,588.70	\$175,555.51
1983	26.50	\$4,234,569.96	45.00	22.16	0.4924	1.0000	\$2,085,055.20	\$94,101.55
1982	27.50	\$1,644,190.33	45.00	21.42	0.4760	1.0000	\$782,578.16	\$36,537.56
1981	28.50	\$4,807,676.05	45.00	20.69	0.4598	1.0000	\$2,210,545.17	\$106,837.25
1980	29.50	\$2,403,770.98	45.00	19.97	0.4439	1.0000	\$1,066,917.07	\$53,417.13
1979	30.50	\$3,995,498.39	45.00	19.27	0.4282	1.0000	\$1,710,967.68	\$88,788.85
1978	31.50	\$1,215,139.38	45.00	18.58	0.4129	1.0000	\$501,703.20	\$27,003.10
1977	32.50	\$2,680,433.71	45.00	17.90	0.3978	1.0000	\$1,145,885.21	\$64,009.64
1976	33.50	\$562,073.47	45.00	17.24	0.3831	1.0000	\$215,306.50	\$12,490.52

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$9,476,519.66	45.00	16.59	0.3686	1.0000	\$3,492,825.32	\$210,589.33
1974	35.50	\$15,423,005.42	45.00	15.95	0.3545	1.0000	\$5,466,924.23	\$342,733.45
1973	36.50	\$7,900,081.59	45.00	15.33	0.3407	1.0000	\$2,691,487.73	\$175,557.37
1972	37.50	\$16,355,190.29	45.00	14.73	0.3273	1.0000	\$5,352,531.82	\$363,448.67
1971	38.50	\$16,466,774.08	45.00	14.14	0.3142	1.0000	\$5,179,451.89	\$366,372.76
1970	39.50	\$12,604,760.78	45.00	13.57	0.3015	1.0000	\$3,800,208.45	\$280,105.80
1969	40.50	\$15,199,022.05	45.00	13.01	0.2892	1.0000	\$4,395,721.54	\$337,756.05
1968	41.50	\$7,797,296.96	45.00	12.48	0.2773	1.0000	\$2,162,430.06	\$173,273.27
1967	42.50	\$7,012,692.92	45.00	11.96	0.2659	1.0000	\$1,864,391.12	\$155,837.62
1966	43.50	\$4,093,875.88	45.00	11.47	0.2548	1.0000	\$1,043,032.52	\$90,975.02
1965	44.50	\$3,630,938.40	45.00	10.99	0.2442	1.0000	\$886,546.14	\$80,687.52
1964	45.50	\$4,524,667.98	45.00	10.53	0.2340	1.0000	\$1,058,670.31	\$100,548.18
1963	46.50	\$6,057,553.11	45.00	10.09	0.2242	1.0000	\$1,358,239.39	\$134,612.29
1962	47.50	\$3,903,417.04	45.00	9.67	0.2149	1.0000	\$838,763.58	\$86,742.60
1961	48.50	\$5,914,150.76	45.00	9.27	0.2060	1.0000	\$1,218,190.46	\$131,425.57
1960	49.50	\$5,611,967.18	45.00	8.89	0.1975	1.0000	\$1,108,282.17	\$124,710.38
1959	50.50	\$5,202,975.38	45.00	8.52	0.1894	1.0000	\$985,421.71	\$115,621.68
1958	51.50	\$5,900,867.02	45.00	8.18	0.1817	1.0000	\$1,072,111.77	\$131,130.38
1957	52.50	\$4,405,214.15	45.00	7.85	0.1744	1.0000	\$768,132.91	\$97,893.65
1956	53.50	\$5,463,514.63	45.00	7.53	0.1674	1.0000	\$914,366.30	\$121,411.44
1955	54.50	\$3,089,837.29	45.00	7.23	0.1607	1.0000	\$496,407.02	\$68,663.05
1954	55.50	\$3,925,077.83	45.00	6.94	0.1542	1.0000	\$605,400.56	\$87,223.95
1953	56.50	\$4,287,342.48	45.00	6.67	0.1482	1.0000	\$635,225.57	\$95,274.28
1952	57.50	\$1,406,942.59	45.00	6.40	0.1422	1.0000	\$200,088.98	\$31,265.39
1951	58.50	\$1,821,368.79	45.00	6.14	0.1384	1.0000	\$248,511.08	\$40,474.86
1950	59.50	\$1,705,129.89	45.00	5.89	0.1308	1.0000	\$223,107.48	\$37,891.78
1949	60.50	\$1,917,144.67	45.00	5.64	0.1254	1.0000	\$240,374.02	\$42,603.21
1948	61.50	\$1,125,259.98	45.00	5.41	0.1202	1.0000	\$135,208.91	\$25,005.78
1947	62.50	\$4,245,131.90	45.00	5.17	0.1149	1.0000	\$487,738.80	\$94,336.26
1946	63.50	\$236,928.38	45.00	4.94	0.1097	1.0000	\$25,994.99	\$5,265.08
1945	64.50	\$897,209.77	45.00	4.71	0.1046	1.0000	\$93,873.16	\$19,937.99
1944	65.50	\$374,312.55	45.00	4.49	0.0998	1.0000	\$37,368.01	\$8,318.06
1943	66.50	\$278,533.71	45.00	4.27	0.0949	1.0000	\$26,424.97	\$6,189.64
1942	67.50	\$1,237,497.88	45.00	4.05	0.0900	1.0000	\$111,335.96	\$27,499.95

Generation Arrangement Report

Account: PECO Electric 3620 PA

Dispersion: 45.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1941	68.50	\$199,724.14	45.00	3.83	0.0851	1.0000	\$16,996.54	\$4,438.31
1940	69.50	\$88,352.54	45.00	3.61	0.0802	1.0000	\$7,089.15	\$1,963.39
1939	70.50	\$81,121.47	45.00	3.40	0.0756	1.0000	\$8,129.40	\$1,802.70
1938	71.50	\$49,214.67	45.00	3.17	0.0705	1.0000	\$3,468.90	\$1,093.66
1937	72.50	\$38,216.12	45.00	2.93	0.0652	1.0000	\$2,492.08	\$849.25
1936	73.50	\$807.23	45.00	2.69	0.0597	1.0000	\$48.17	\$17.94
1934	75.50	\$49.31	45.00	2.17	0.0482	1.0000	\$2.37	\$1.10
1933	76.50	\$6,685.82	45.00	1.89	0.0421	1.0000	\$281.34	\$148.57
1932	77.50	\$1,773,647.67	45.00	1.62	0.0361	1.0000	\$83,991.85	\$39,414.39
1931	78.50	\$293,968.18	45.00	1.36	0.0302	1.0000	\$8,876.84	\$6,532.63
1930	79.50	\$402,873.67	45.00	1.13	0.0252	1.0000	\$10,139.28	\$8,952.75
1929	80.50	\$1,049,391.06	45.00	0.90	0.0201	1.0000	\$21,090.96	\$23,319.80
1928	81.50	\$437,842.04	45.00	0.72	0.0159	1.0000	\$6,968.99	\$9,729.92
1927	82.50	\$41,216.28	45.00	0.60	0.0133	1.0000	\$549.45	\$915.92
1926	83.50	\$141,275.46	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1925	84.50	\$275,699.61	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	85.50	\$699,211.49	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	86.50	\$759,235.98	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	87.50	\$4,321.02	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	88.50	\$3,944.53	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1920	89.50	\$62,226.01	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1919	90.50	\$448.58	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	92.50	\$1,963.71	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	93.50	\$22,212.58	45.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		<b>\$772,474,928.84</b>	<b>45.00</b>	<b>28.10</b>	<b>0.6228</b>	<b>1.0000</b>	<b>\$481,124,416.31</b>	<b>\$17,122,319.77</b>

**Depreciation Reserve Summary**

Account: PECO Electric 3620 PA  
 Scenario: PECO Elect 362.0 2009 Rate Update  
 Dispersion: 45 - R2.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$772,474,928.84	\$321,273,302.01	0.4159	\$451,201,626.83	0.5841
Computed	\$772,474,928.84	\$291,350,512.53	0.3772	\$481,124,416.31	0.6228
Difference		\$29,922,789.48	0.0387	(\$29,922,789.48)	-0.0387

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3620 PA  
 Scenario: PECO Elect 362.0 2009 Rate Update  
 Dispersion: 45.00 - R2.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$772,474,928.84	28.10	\$16,057,423.69	2.078698%	3.558813%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$15,252,292.73)	0.50	(\$169,469.92)	1.111111%	
<b>Total:</b>	<b>\$772,474,928.84 *</b>		<b>\$15,887,953.77</b>	<b>2.056760%</b>	<b>3.521254%</b>
<b>Average:</b>	<b>\$784,848,782.48</b>		<b>\$15,887,953.77</b>	<b>2.077267%</b>	<b>3.581793%</b>
<b>Grand Total:</b>	<b>\$772,474,928.84 *</b>		<b>\$15,887,953.77</b>	<b>2.056760%</b>	<b>3.521254%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$17,580,591.22	53.00	52.55	0.9915	1.0000	\$17,430,402.90	\$331,709.27
2008	1.50	\$21,375,631.84	53.00	51.64	0.9744	1.0000	\$20,829,012.26	\$403,313.81
2007	2.50	\$16,686,183.03	53.00	50.75	0.9575	1.0000	\$15,977,028.43	\$314,833.64
2006	3.50	\$21,914,636.97	53.00	49.88	0.9407	1.0000	\$20,614,258.13	\$413,483.72
2005	4.50	\$22,704,298.34	53.00	48.97	0.9239	1.0000	\$20,977,113.17	\$428,382.99
2004	5.50	\$11,060,109.50	53.00	48.09	0.9073	1.0000	\$10,034,608.41	\$208,681.31
2003	6.50	\$29,845,624.80	53.00	47.21	0.8907	1.0000	\$26,584,548.48	\$563,125.00
2002	7.50	\$28,456,432.92	53.00	46.34	0.8743	1.0000	\$24,879,233.17	\$538,913.83
2001	8.50	\$39,623,999.35	53.00	45.47	0.8580	1.0000	\$33,995,480.39	\$747,622.63
2000	9.50	\$8,206,997.83	53.00	44.61	0.8417	1.0000	\$6,907,967.41	\$154,849.02
1999	10.50	\$21,447,670.91	53.00	43.76	0.8256	1.0000	\$17,707,012.10	\$404,673.04
1998	11.50	\$16,154,671.44	53.00	42.91	0.8096	1.0000	\$13,078,455.03	\$304,805.12
1997	12.50	\$13,526,698.24	53.00	42.06	0.7937	1.0000	\$10,735,656.14	\$255,220.72
1996	13.50	\$18,163,440.89	53.00	41.23	0.7779	1.0000	\$14,145,293.59	\$343,083.79
1995	14.50	\$10,490,739.86	53.00	40.40	0.7623	1.0000	\$7,996,726.22	\$197,938.49
1994	15.50	\$10,551,579.89	53.00	39.58	0.7467	1.0000	\$7,879,148.97	\$199,086.41
1993	16.50	\$13,995,573.83	53.00	38.76	0.7313	1.0000	\$10,235,159.50	\$264,067.43
1992	17.50	\$12,986,653.79	53.00	37.95	0.7160	1.0000	\$9,298,726.78	\$245,031.20
1991	18.50	\$9,446,223.22	53.00	37.15	0.7009	1.0000	\$6,620,466.32	\$178,230.63
1990	19.50	\$12,018,698.88	53.00	36.35	0.6858	1.0000	\$8,242,816.60	\$226,767.90
1989	20.50	\$13,732,832.44	53.00	35.56	0.6708	1.0000	\$9,213,758.26	\$259,110.05
1988	21.50	\$10,995,586.18	53.00	34.78	0.6562	1.0000	\$7,214,923.51	\$207,463.89
1987	22.50	\$12,421,702.06	53.00	34.00	0.6416	1.0000	\$7,969,444.39	\$234,371.74
1986	23.50	\$9,916,740.05	53.00	33.24	0.6271	1.0000	\$6,218,717.56	\$187,108.30
1985	24.50	\$8,400,096.37	53.00	32.48	0.6128	1.0000	\$5,147,232.81	\$158,492.38
1984	25.50	\$6,689,538.24	53.00	31.72	0.5986	1.0000	\$4,004,158.53	\$126,217.70
1983	26.50	\$4,841,792.36	53.00	30.98	0.5845	1.0000	\$2,830,158.44	\$91,354.57
1982	27.50	\$4,928,242.20	53.00	30.24	0.5706	1.0000	\$2,812,221.24	\$92,985.70
1981	28.50	\$4,127,201.82	53.00	29.52	0.5569	1.0000	\$2,298,399.45	\$77,871.73
1980	29.50	\$3,609,267.86	53.00	28.80	0.5433	1.0000	\$1,960,956.65	\$68,099.39
1979	30.50	\$3,382,354.19	53.00	28.08	0.5299	1.0000	\$1,792,271.95	\$63,818.00
1978	31.50	\$3,649,192.60	53.00	27.38	0.5167	1.0000	\$1,885,384.62	\$68,852.69
1977	32.50	\$3,519,563.92	53.00	26.69	0.5036	1.0000	\$1,772,361.86	\$66,406.87
1976	33.50	\$2,859,303.49	53.00	26.00	0.4907	1.0000	\$1,402,936.11	\$53,949.12

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$2,981,152.32	53.00	25.33	0.4779	1.0000	\$1,424,715.36	\$56,248.16
1974	35.50	\$4,483,862.65	53.00	24.66	0.4653	1.0000	\$2,086,491.39	\$84,601.18
1973	36.50	\$3,631,579.88	53.00	24.01	0.4529	1.0000	\$1,644,872.92	\$68,520.38
1972	37.50	\$3,314,881.05	53.00	23.36	0.4407	1.0000	\$1,460,920.30	\$62,544.93
1971	38.50	\$3,350,770.17	53.00	22.72	0.4287	1.0000	\$1,436,408.08	\$63,222.08
1970	39.50	\$4,898,210.89	53.00	22.09	0.4168	1.0000	\$2,041,749.19	\$92,419.07
1969	40.50	\$4,916,914.70	53.00	21.48	0.4052	1.0000	\$1,992,445.02	\$92,771.98
1968	41.50	\$2,785,378.61	53.00	20.87	0.3938	1.0000	\$1,096,775.13	\$52,554.31
1967	42.50	\$2,073,678.56	53.00	20.27	0.3825	1.0000	\$793,191.66	\$39,126.01
1966	43.50	\$1,749,662.58	53.00	19.69	0.3714	1.0000	\$649,890.05	\$33,012.50
1964	45.50	\$2,730,860.42	53.00	18.55	0.3499	1.0000	\$955,571.39	\$51,525.87
1963	46.50	\$2,629,073.13	53.00	17.99	0.3395	1.0000	\$892,465.14	\$49,605.15
1962	47.50	\$2,672,360.74	53.00	17.45	0.3292	1.0000	\$879,771.75	\$50,421.90
1961	48.50	\$3,043,472.46	53.00	16.92	0.3192	1.0000	\$971,405.48	\$57,424.01
1960	49.50	\$2,590,313.13	53.00	16.40	0.3094	1.0000	\$801,394.37	\$48,873.83
1959	50.50	\$2,126,735.41	53.00	15.89	0.2998	1.0000	\$637,537.20	\$40,127.08
1958	51.50	\$2,232,161.14	53.00	15.39	0.2904	1.0000	\$648,154.92	\$42,116.25
1957	52.50	\$1,549,672.33	53.00	14.90	0.2812	1.0000	\$435,746.75	\$29,239.10
1956	53.50	\$1,585,291.14	53.00	14.43	0.2722	1.0000	\$431,535.95	\$29,911.15
1955	54.50	\$1,135,159.21	53.00	13.96	0.2634	1.0000	\$299,057.23	\$21,418.10
1954	55.50	\$948,433.58	53.00	13.51	0.2549	1.0000	\$241,752.38	\$17,894.97
1953	56.50	\$368,397.19	53.00	13.07	0.2466	1.0000	\$90,828.97	\$6,950.89
1951	58.50	\$578,281.73	53.00	12.22	0.2305	1.0000	\$133,293.76	\$10,910.98
1950	59.50	\$326,008.76	53.00	11.81	0.2228	1.0000	\$72,624.06	\$6,151.11
1949	60.50	\$348,830.83	53.00	11.41	0.2152	1.0000	\$75,081.19	\$6,581.71
1948	61.50	\$311,996.75	53.00	11.02	0.2079	1.0000	\$64,861.32	\$5,886.73
1947	62.50	\$169,947.06	53.00	10.64	0.2007	1.0000	\$34,114.19	\$3,206.55
1946	63.50	\$166,965.57	53.00	10.27	0.1938	1.0000	\$32,351.63	\$3,150.29
1945	64.50	\$136,715.67	53.00	9.91	0.1870	1.0000	\$25,560.94	\$2,579.54
1944	65.50	\$123,384.01	53.00	9.56	0.1803	1.0000	\$22,250.32	\$2,328.00
1943	66.50	\$94,041.75	53.00	9.21	0.1738	1.0000	\$16,346.07	\$1,774.37
1942	67.50	\$165,576.59	53.00	8.88	0.1675	1.0000	\$27,729.53	\$3,124.09
1941	68.50	(\$5,038.97)	53.00	8.55	0.1613	1.0000	(\$812.63)	(\$95.07)
1939	70.50	\$18,904.26	53.00	7.91	0.1492	1.0000	\$2,820.95	\$356.68

Generation Arrangement Report

Account: PECO Electric 3640 PA

Dispersion: 53.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1938	71.50	\$31,458.28	53.00	7.60	0.1434	1.0000	\$4,509.92	\$593.55
1937	72.50	\$14,528.31	53.00	7.29	0.1376	1.0000	\$1,998.97	\$274.12
1936	73.50	\$38,479.74	53.00	6.99	0.1319	1.0000	\$5,076.05	\$726.03
1935	74.50	\$33,321.86	53.00	6.69	0.1263	1.0000	\$4,208.55	\$628.71
1934	75.50	\$16,883.05	53.00	6.39	0.1206	1.0000	\$2,036.44	\$318.55
1933	76.50	\$14,419.65	53.00	6.10	0.1151	1.0000	\$1,659.12	\$272.07
1932	77.50	\$10,621.07	53.00	5.81	0.1096	1.0000	\$1,163.40	\$200.40
1931	78.50	\$16,263.97	53.00	5.51	0.1040	1.0000	\$1,892.10	\$306.87
1930	79.50	\$16,899.36	53.00	5.22	0.0986	1.0000	\$1,665.68	\$318.86
1929	80.50	\$73,797.91	53.00	4.93	0.0931	1.0000	\$6,871.33	\$1,392.41
1928	81.50	\$17,317.81	53.00	4.65	0.0877	1.0000	\$1,518.38	\$326.75
1924	85.50	(\$20,888.12)	53.00	3.49	0.0659	1.0000	(\$1,376.78)	(\$394.12)
		\$509,826,608.72	53.00	39.83	0.7515	1.0000	\$383,142,175.46	\$9,619,369.98

**Depreciation Reserve Summary**

Account: PECO Electric 3640 PA  
 Scenario: PECO Elect 364.0 2009 Rate Update  
 Dispersion: 53 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$509,826,608.72	\$108,878,790.73	0.2136	\$400,947,817.99	0.7884
Computed	\$509,826,608.72	\$126,684,433.26	0.2485	\$383,142,175.46	0.7515
Difference		(\$17,805,642.53)	-0.0349	\$17,805,642.53	0.0349

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3640 PA  
 Scenario: PECO Elect 364.0 2009 Rate Update  
 Dispersion: 53.00 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$509,826,608.72	39.83	\$10,066,407.97	1.974477%	2.510653%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$3,390,690.97)	0.50	(\$31,997.65)	0.943396%	
<b>Total:</b>	<b>\$509,826,608.72 *</b>		<b>\$10,034,420.32</b>	<b>1.968203%</b>	<b>2.502675%</b>
<b>Average:</b>	<b>\$508,131,263.29</b>		<b>\$10,034,420.32</b>	<b>1.974769%</b>	<b>2.513302%</b>
<b>Grand Total:</b>	<b>\$509,826,608.72 *</b>		<b>\$10,034,420.32</b>	<b>1.968203%</b>	<b>2.502675%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$45,230,874.14	52.00	51.51	0.9905	1.0000	\$44,802,420.65	\$869,824.50
2008	1.50	\$50,461,234.51	52.00	50.53	0.9716	1.0000	\$49,029,893.95	\$970,408.36
2007	2.50	\$40,627,568.90	52.00	49.54	0.9528	1.0000	\$38,709,028.31	\$781,299.40
2006	3.50	\$36,020,778.73	52.00	48.57	0.9340	1.0000	\$33,642,344.79	\$692,707.28
2005	4.50	\$62,741,999.85	52.00	47.59	0.9152	1.0000	\$57,423,663.12	\$1,206,578.92
2004	5.50	\$10,809,335.41	52.00	46.62	0.8966	1.0000	\$9,691,137.85	\$207,871.83
2003	6.50	\$20,051,262.44	52.00	45.65	0.8780	1.0000	\$17,604,015.64	\$385,601.20
2002	7.50	\$24,409,898.08	52.00	44.69	0.8594	1.0000	\$20,978,719.22	\$469,421.12
2001	8.50	\$22,718,611.04	52.00	43.73	0.8410	1.0000	\$19,106,282.34	\$436,900.21
2000	9.50	\$2,996,339.40	52.00	42.78	0.8226	1.0000	\$2,464,896.60	\$57,621.91
1999	10.50	\$18,492,891.54	52.00	41.83	0.8044	1.0000	\$14,875,154.41	\$355,632.53
1998	11.50	\$34,945,001.75	52.00	40.88	0.7862	1.0000	\$27,474,212.22	\$672,019.28
1997	12.50	\$22,370,290.98	52.00	39.94	0.7682	1.0000	\$17,183,868.13	\$430,197.90
1996	13.50	\$37,477,072.71	52.00	39.01	0.7502	1.0000	\$28,115,849.92	\$720,712.94
1995	14.50	\$27,665,790.97	52.00	38.08	0.7324	1.0000	\$20,262,368.21	\$532,034.44
1994	15.50	\$21,425,849.99	52.00	37.16	0.7147	1.0000	\$15,312,977.52	\$412,035.58
1993	16.50	\$22,335,413.07	52.00	36.25	0.6971	1.0000	\$15,570,758.44	\$429,527.17
1992	17.50	\$20,387,842.17	52.00	35.35	0.6797	1.0000	\$13,857,878.71	\$392,073.89
1991	18.50	\$14,829,448.70	52.00	34.45	0.6624	1.0000	\$9,690,887.52	\$281,335.55
1990	19.50	\$20,538,666.25	52.00	33.56	0.6453	1.0000	\$13,253,488.27	\$394,974.35
1989	20.50	\$24,730,115.72	52.00	32.67	0.6283	1.0000	\$15,539,031.58	\$475,579.15
1988	21.50	\$15,229,113.02	52.00	31.80	0.6115	1.0000	\$9,313,002.77	\$292,867.56
1987	22.50	\$16,143,904.92	52.00	30.93	0.5949	1.0000	\$9,603,525.39	\$310,459.71
1986	23.50	\$11,043,197.74	52.00	30.08	0.5784	1.0000	\$6,387,244.86	\$212,369.19
1985	24.50	\$9,236,633.22	52.00	29.23	0.5621	1.0000	\$5,191,661.21	\$177,627.56
1984	25.50	\$8,328,944.23	52.00	28.39	0.5459	1.0000	\$4,547,050.72	\$160,172.00
1983	26.50	\$5,955,741.64	52.00	27.56	0.5300	1.0000	\$3,156,394.89	\$114,533.49
1982	27.50	\$6,130,301.28	52.00	26.74	0.5142	1.0000	\$3,152,174.81	\$117,890.41
1981	28.50	\$6,401,705.69	52.00	25.93	0.4986	1.0000	\$3,191,926.28	\$123,109.72
1980	29.50	\$6,876,712.46	52.00	25.13	0.4832	1.0000	\$3,322,877.92	\$132,244.47
1979	30.50	\$5,891,797.23	52.00	24.34	0.4680	1.0000	\$2,757,391.61	\$113,303.79
1978	31.50	\$5,058,567.71	52.00	23.56	0.4530	1.0000	\$2,291,558.15	\$97,280.15
1977	32.50	\$4,377,282.01	52.00	22.79	0.4382	1.0000	\$1,918,143.61	\$84,178.50
1976	33.50	\$4,930,400.49	52.00	22.03	0.4237	1.0000	\$2,088,846.60	\$94,815.39

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$4,545,807.94	52.00	21.28	0.4093	1.0000	\$1,860,611.57	\$87,419.38
1974	35.50	\$7,277,729.32	52.00	20.55	0.3952	1.0000	\$2,875,882.44	\$139,958.33
1973	36.50	\$7,246,187.48	52.00	19.83	0.3813	1.0000	\$2,762,621.78	\$139,349.76
1972	37.50	\$5,526,011.08	52.00	19.11	0.3676	1.0000	\$2,031,243.80	\$106,269.44
1971	38.50	\$6,256,569.50	52.00	18.42	0.3541	1.0000	\$2,215,754.49	\$120,318.64
1970	39.50	\$9,392,280.99	52.00	17.73	0.3410	1.0000	\$3,202,521.66	\$180,620.79
1969	40.50	\$9,661,911.01	52.00	17.06	0.3281	1.0000	\$3,169,735.51	\$185,805.98
1968	41.50	\$4,557,303.01	52.00	16.40	0.3154	1.0000	\$1,437,507.11	\$87,640.44
1967	42.50	\$4,160,900.30	52.00	15.76	0.3031	1.0000	\$1,261,081.15	\$80,017.31
1966	43.50	\$3,879,156.04	52.00	15.13	0.2910	1.0000	\$1,128,904.99	\$74,599.15
1965	44.50	\$3,116,209.57	52.00	14.52	0.2793	1.0000	\$870,254.62	\$59,927.11
1964	45.50	\$7,274,342.07	52.00	13.93	0.2678	1.0000	\$1,948,273.38	\$139,891.19
1963	46.50	\$5,851,268.91	52.00	13.35	0.2568	1.0000	\$1,502,485.51	\$112,524.40
1962	47.50	\$4,504,092.98	52.00	12.79	0.2460	1.0000	\$1,108,042.46	\$86,617.17
1961	48.50	\$4,984,621.69	52.00	12.25	0.2356	1.0000	\$1,174,261.78	\$95,858.11
1960	49.50	\$3,433,249.32	52.00	11.73	0.2255	1.0000	\$774,155.60	\$66,024.03
1959	50.50	\$2,604,348.21	52.00	11.22	0.2158	1.0000	\$561,891.77	\$50,083.62
1958	51.50	\$1,629,772.39	52.00	10.73	0.2064	1.0000	\$336,327.24	\$31,341.78
1957	52.50	\$1,413,078.04	52.00	10.26	0.1973	1.0000	\$278,847.28	\$27,174.58
1956	53.50	\$1,059,698.44	52.00	9.81	0.1887	1.0000	\$199,916.25	\$20,378.82
1955	54.50	\$348,974.15	52.00	9.38	0.1803	1.0000	\$62,928.12	\$6,711.04
1954	55.50	\$123,801.41	52.00	8.96	0.1723	1.0000	\$21,335.61	\$2,380.80
1953	56.50	\$283,982.54	52.00	8.56	0.1647	1.0000	\$46,770.10	\$5,461.20
1952	57.50	\$141,886.33	52.00	8.18	0.1574	1.0000	\$22,329.03	\$2,728.58
1951	58.50	\$783,714.53	52.00	7.82	0.1504	1.0000	\$117,851.56	\$15,071.43
1950	59.50	\$453,090.56	52.00	7.47	0.1436	1.0000	\$65,077.38	\$8,713.28
1949	60.50	\$334,022.71	52.00	7.13	0.1372	1.0000	\$45,824.45	\$6,423.51
1948	61.50	\$120,467.43	52.00	6.81	0.1310	1.0000	\$15,782.16	\$2,316.68
1947	62.50	\$61,496.08	52.00	6.50	0.1251	1.0000	\$7,691.44	\$1,182.62
1946	63.50	\$79,129.34	52.00	6.21	0.1193	1.0000	\$9,443.75	\$1,521.72
1945	64.50	\$48,522.34	52.00	5.92	0.1138	1.0000	\$5,522.69	\$933.12
1944	65.50	\$54,640.70	52.00	5.64	0.1084	1.0000	\$5,925.59	\$1,050.78
1943	66.50	\$31,050.45	52.00	5.37	0.1032	1.0000	\$3,205.13	\$597.12
1942	67.50	\$112,585.84	52.00	5.10	0.0981	1.0000	\$11,045.54	\$2,165.11

Generation Arrangement Report

Account: PECO Electric 3650 PA

Dispersion: 52.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1941	68.50	(\$2,389.31)	52.00	4.84	0.0931	1.0000	(\$222.41)	(\$45.95)
1940	69.50	\$14,462.73	52.00	4.58	0.0881	1.0000	\$1,274.61	\$278.13
1939	70.50	\$41,765.72	52.00	4.33	0.0832	1.0000	\$3,475.91	\$803.19
1938	71.50	\$3,718.92	52.00	4.07	0.0784	1.0000	\$291.41	\$71.52
1937	72.50	\$1,978.89	52.00	3.81	0.0732	1.0000	\$144.87	\$38.06
1936	73.50	\$1,260.97	52.00	3.55	0.0683	1.0000	\$86.07	\$24.25
1935	74.50	\$1,089.35	52.00	3.29	0.0633	1.0000	\$68.97	\$20.95
1934	75.50	\$3,377.93	52.00	3.04	0.0584	1.0000	\$197.18	\$64.96
1933	76.50	\$2,632.86	52.00	2.78	0.0535	1.0000	\$140.73	\$50.63
1932	77.50	\$905.93	52.00	2.53	0.0486	1.0000	\$43.99	\$17.42
1931	78.50	\$1,853.01	52.00	2.27	0.0437	1.0000	\$81.00	\$35.63
		\$788,093,347.69	52.00	37.79	0.7266	1.0000	\$572,657,311.66	\$15,155,641.30

**Depreciation Reserve Summary**

Account: PECO Electric 3650 PA  
 Scenario: PECO Elect 365.0 Account 2010  
 Dispersion: 52 - R3  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$788,093,347.69	\$197,979,719.26	0.2512	\$590,113,628.43	0.7488
Computed	\$788,093,347.69	\$215,438,038.03	0.2734	\$572,657,311.66	0.7266
Difference		(\$17,458,318.77)	-0.0222	\$17,458,318.77	0.0222

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3650 PA  
 Scenario: PECO Elect 365.0 Account 2010  
 Dispersion: 52.00 - R3  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$788,093,347.69	37.79	\$15,617,630.70	1.981698%	2.646546%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$4,250,551.46)	0.50	(\$40,870.69)	0.961539%	
<b>Total:</b>	<b>\$788,093,347.69 *</b>		<b>\$15,576,760.01</b>	<b>1.976512%</b>	<b>2.639620%</b>
<b>Average:</b>	<b>\$785,968,071.96</b>		<b>\$15,576,760.01</b>	<b>1.981857%</b>	<b>2.649161%</b>
<b>Grand Total:</b>	<b>\$788,093,347.69 *</b>		<b>\$15,576,760.01</b>	<b>1.976512%</b>	<b>2.639620%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$19,425,235.85	65.00	64.50	0.9923	1.0000	\$19,275,959.80	\$298,849.78
2008	1.50	\$6,772,215.01	65.00	63.50	0.9769	1.0000	\$6,616,087.64	\$104,187.92
2007	2.50	\$11,819,918.66	65.00	62.50	0.9616	1.0000	\$11,365,734.65	\$181,844.90
2006	3.50	\$5,013,048.96	65.00	61.50	0.9462	1.0000	\$4,743,425.96	\$77,123.83
2005	4.50	\$5,710,966.14	65.00	60.51	0.9309	1.0000	\$5,316,072.98	\$87,861.02
2004	5.50	\$4,264,872.42	65.00	59.51	0.9155	1.0000	\$3,904,521.69	\$65,613.42
2003	6.50	\$9,069,996.23	65.00	58.51	0.9002	1.0000	\$8,164,444.79	\$139,538.40
2002	7.50	\$7,198,703.88	65.00	57.51	0.8848	1.0000	\$6,369,535.11	\$110,749.29
2001	8.50	\$14,914,673.26	65.00	56.52	0.8695	1.0000	\$12,968,306.68	\$229,456.51
2000	9.50	\$920,653.68	65.00	55.52	0.8542	1.0000	\$786,402.30	\$14,163.90
1999	10.50	\$2,533,696.85	65.00	54.53	0.8389	1.0000	\$2,125,450.03	\$38,979.95
1998	11.50	\$3,094,912.38	65.00	53.53	0.8236	1.0000	\$2,548,911.68	\$47,614.04
1997	12.50	\$5,522,884.34	65.00	52.54	0.8083	1.0000	\$4,484,211.08	\$84,967.45
1996	13.50	\$5,185,809.09	65.00	51.55	0.7931	1.0000	\$4,112,670.83	\$79,781.68
1995	14.50	\$5,303,287.05	65.00	50.56	0.7778	1.0000	\$4,125,044.59	\$81,589.03
1994	15.50	\$3,397,798.47	65.00	49.57	0.7626	1.0000	\$2,591,233.26	\$52,273.82
1993	16.50	\$7,758,635.20	65.00	48.58	0.7474	1.0000	\$5,799,138.28	\$119,363.62
1992	17.50	\$3,740,246.50	65.00	47.60	0.7323	1.0000	\$2,738,951.31	\$57,542.25
1991	18.50	\$4,245,086.10	65.00	46.62	0.7172	1.0000	\$3,044,498.91	\$65,309.02
1990	19.50	\$17,892,809.18	65.00	45.64	0.7021	1.0000	\$12,562,725.74	\$275,273.99
1989	20.50	\$5,773,184.75	65.00	44.66	0.6871	1.0000	\$3,966,565.01	\$88,818.23
1988	21.50	\$5,192,112.89	65.00	43.69	0.6721	1.0000	\$3,489,586.44	\$78,878.66
1987	22.50	\$6,237,289.80	65.00	42.72	0.6572	1.0000	\$4,098,861.14	\$95,958.30
1986	23.50	\$2,950,658.13	65.00	41.75	0.6423	1.0000	\$1,895,195.67	\$45,394.74
1985	24.50	\$2,745,521.07	65.00	40.79	0.6275	1.0000	\$1,722,754.44	\$42,238.79
1984	25.50	\$3,137,325.30	65.00	39.83	0.6127	1.0000	\$1,922,386.97	\$48,266.54
1983	26.50	\$2,841,991.78	65.00	38.87	0.5981	1.0000	\$1,580,110.39	\$40,646.03
1982	27.50	\$2,326,585.77	65.00	37.93	0.5835	1.0000	\$1,357,566.61	\$35,793.63
1981	28.50	\$2,613,111.49	65.00	36.98	0.5690	1.0000	\$1,486,851.00	\$40,201.72
1980	29.50	\$1,968,351.19	65.00	36.05	0.5548	1.0000	\$1,091,657.02	\$30,282.33
1979	30.50	\$1,995,145.85	65.00	35.12	0.5403	1.0000	\$1,077,968.47	\$30,694.55
1978	31.50	\$1,029,234.74	65.00	34.20	0.5261	1.0000	\$541,488.76	\$15,834.38
1977	32.50	\$1,367,069.60	65.00	33.28	0.5120	1.0000	\$699,964.51	\$21,031.84
1976	33.50	\$4,664,897.07	65.00	32.37	0.4980	1.0000	\$2,323,272.99	\$71,767.65

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$2,414,736.51	65.00	31.47	0.4842	1.0000	\$1,169,277.23	\$37,149.79
1974	35.50	\$4,509,502.15	65.00	30.58	0.4705	1.0000	\$2,121,728.58	\$69,378.96
1973	36.50	\$3,811,128.81	65.00	29.70	0.4570	1.0000	\$1,741,545.55	\$58,632.75
1972	37.50	\$5,397,735.77	65.00	28.83	0.4435	1.0000	\$2,394,008.23	\$83,042.09
1971	38.50	\$6,776,414.68	65.00	27.97	0.4303	1.0000	\$2,915,775.23	\$104,252.53
1970	39.50	\$9,492,365.97	65.00	27.11	0.4172	1.0000	\$3,959,750.82	\$146,036.40
1969	40.50	\$7,275,269.49	65.00	26.27	0.4042	1.0000	\$2,940,833.45	\$111,927.22
1968	41.50	\$6,761,561.51	65.00	25.44	0.3914	1.0000	\$2,646,632.65	\$104,024.02
1967	42.50	\$5,249,926.10	65.00	24.62	0.3788	1.0000	\$1,988,814.15	\$80,768.09
1966	43.50	\$3,617,947.24	65.00	23.81	0.3664	1.0000	\$1,325,516.04	\$55,660.73
1965	44.50	\$3,955,077.15	65.00	23.02	0.3541	1.0000	\$1,400,584.83	\$60,847.34
1964	45.50	\$4,739,800.19	65.00	22.23	0.3420	1.0000	\$1,621,128.19	\$72,920.00
1963	46.50	\$2,602,065.29	65.00	21.45	0.3301	1.0000	\$858,874.70	\$40,031.77
1962	47.50	\$2,029,141.93	65.00	20.70	0.3184	1.0000	\$646,054.51	\$31,217.57
1961	48.50	\$2,472,286.37	65.00	19.94	0.3068	1.0000	\$758,505.54	\$38,035.17
1960	49.50	\$1,632,640.46	65.00	19.21	0.2955	1.0000	\$482,392.58	\$25,117.55
1959	50.50	\$1,633,988.32	65.00	18.48	0.2842	1.0000	\$464,440.58	\$25,138.28
1958	51.50	\$942,877.89	65.00	17.76	0.2733	1.0000	\$257,641.48	\$14,505.81
1957	52.50	\$1,752,893.06	65.00	17.05	0.2624	1.0000	\$459,898.10	\$26,967.59
1956	53.50	\$2,997,027.13	65.00	16.36	0.2517	1.0000	\$754,350.36	\$46,108.11
1955	54.50	\$1,141,337.34	65.00	15.67	0.2411	1.0000	\$275,223.39	\$17,559.04
1954	55.50	\$1,365,196.28	65.00	15.00	0.2308	1.0000	\$315,082.62	\$21,003.02
1953	56.50	\$1,000,815.89	65.00	14.34	0.2206	1.0000	\$220,771.56	\$15,397.17
1952	57.50	\$813,995.80	65.00	13.69	0.2107	1.0000	\$171,475.95	\$12,523.01
1951	58.50	\$2,325,235.80	65.00	13.06	0.2009	1.0000	\$467,241.71	\$35,772.86
1950	59.50	\$2,055,567.16	65.00	12.45	0.1915	1.0000	\$393,606.86	\$31,624.11
1949	60.50	\$1,640,542.84	65.00	11.86	0.1825	1.0000	\$299,387.48	\$25,239.12
1948	61.50	\$1,655,649.83	65.00	11.29	0.1737	1.0000	\$287,654.86	\$25,471.54
1947	62.50	\$2,240,550.62	65.00	10.76	0.1655	1.0000	\$370,774.98	\$34,470.01
1946	63.50	\$164,600.71	65.00	10.24	0.1575	1.0000	\$25,926.87	\$2,532.32
1945	64.50	\$133,546.65	65.00	9.75	0.1500	1.0000	\$20,034.75	\$2,054.56
1944	65.50	\$118,413.80	65.00	9.28	0.1428	1.0000	\$16,913.85	\$1,821.75
1943	66.50	\$53,984.53	65.00	8.84	0.1361	1.0000	\$7,345.92	\$830.53
1942	67.50	\$1,686,602.23	65.00	8.43	0.1296	1.0000	\$218,624.18	\$25,947.73

Generation Arrangement Report

Account: PECO Electric 3660 PA

Dispersion: 65.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1941	68.50	\$433,161.64	65.00	8.03	0.1235	1.0000	\$53,502.54	\$8,664.03
1940	69.50	\$52,935.57	65.00	7.65	0.1177	1.0000	\$6,230.92	\$814.39
1939	70.50	\$55,025.23	65.00	7.29	0.1122	1.0000	\$6,171.70	\$846.54
1938	71.50	\$62,452.70	65.00	6.95	0.1069	1.0000	\$6,675.15	\$960.81
1937	72.50	\$59,453.68	65.00	6.62	0.1019	1.0000	\$6,057.14	\$914.67
1936	73.50	\$103,114.02	65.00	6.30	0.0969	1.0000	\$9,996.84	\$1,586.37
1935	74.50	\$140,394.93	65.00	6.00	0.0923	1.0000	\$12,961.81	\$2,159.92
1934	75.50	\$797,304.36	65.00	5.70	0.0877	1.0000	\$69,910.40	\$12,266.22
1933	76.50	\$750,780.51	65.00	5.42	0.0833	1.0000	\$62,568.97	\$11,550.47
1932	77.50	\$674,778.09	65.00	5.13	0.0789	1.0000	\$53,242.57	\$10,381.20
1931	78.50	\$968,945.72	65.00	4.86	0.0747	1.0000	\$72,425.28	\$14,906.86
1930	79.50	\$732,410.84	65.00	4.58	0.0705	1.0000	\$51,600.44	\$11,267.86
1929	80.50	\$351,482.84	65.00	4.32	0.0664	1.0000	\$23,344.10	\$5,407.43
1928	81.50	\$1,574,446.61	65.00	4.04	0.0622	1.0000	\$97,976.56	\$24,222.26
1927	82.50	\$1,958,581.55	65.00	3.79	0.0583	1.0000	\$114,141.47	\$30,131.72
1926	83.50	\$1,065,846.24	65.00	3.52	0.0542	1.0000	\$57,746.43	\$16,397.63
1925	84.50	\$1,295,774.14	65.00	3.27	0.0503	1.0000	\$65,180.59	\$19,934.99
1924	85.50	\$1,084,588.53	65.00	3.04	0.0467	1.0000	\$50,661.16	\$16,685.98
1923	86.50	\$492,654.63	65.00	2.77	0.0426	1.0000	\$21,007.20	\$7,579.30
1922	87.50	\$237,385.18	65.00	2.55	0.0392	1.0000	\$9,310.32	\$3,652.08
1921	88.50	\$212,364.80	65.00	2.29	0.0353	1.0000	\$7,492.62	\$3,267.15
1920	89.50	\$166,294.94	65.00	2.09	0.0321	1.0000	\$5,334.90	\$2,558.38
1919	90.50	\$275,640.91	65.00	1.84	0.0283	1.0000	\$7,798.94	\$4,240.63
1918	91.50	\$67,431.95	65.00	1.65	0.0254	1.0000	\$1,709.83	\$1,037.41
1917	92.50	\$110,561.70	65.00	1.41	0.0217	1.0000	\$2,401.43	\$1,700.95
1916	93.50	\$118,167.40	65.00	1.24	0.0191	1.0000	\$2,253.02	\$1,817.96
1915	94.50	\$22,074.66	65.00	1.01	0.0156	1.0000	\$344.13	\$339.61
1914	95.50	\$121,439.92	65.00	0.86	0.0133	1.0000	\$1,613.25	\$1,868.31
1913	96.50	\$276,494.62	65.00	0.63	0.0097	1.0000	\$2,692.44	\$4,253.76
1912	97.50	\$117,323.76	65.00	0.32	0.0050	1.0000	\$586.56	\$1,804.98
1911	98.50	\$401,071.23	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1910	99.50	\$71,475.46	65.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$299,740,192.54	65.00	40.35	0.6197	1.0000	\$185,758,312.23	\$4,604,117.63

**Depreciation Reserve Summary**

Account: PECO Electric 3660 PA  
 Scenario: PECO Elect 366.0 Account 2010  
 Dispersion: 65 - R4  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$299,740,192.54	\$128,234,127.18	0.4278	\$171,506,065.36	0.5722
Computed	\$299,740,192.54	\$113,981,880.31	0.3803	\$185,758,312.23	0.6197
Difference		\$14,252,246.87	0.0475	(\$14,252,246.87)	-0.0475

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3660 PA  
 Scenario: PECO Elect 366.0 Account 2010  
 Dispersion: 65.00 - R4  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$299,740,192.54	40.35	\$4,250,868.23	1.418184%	2.478553%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$4,380,536.49)	0.50	(\$33,773.36)	0.769231%	
<b>Total:</b>	<b>\$299,740,192.54 *</b>		<b>\$4,217,094.87</b>	<b>1.406917%</b>	<b>2.458860%</b>
<b>Average:</b>	<b>\$297,544,924.30</b>		<b>\$4,217,094.87</b>	<b>1.417297%</b>	<b>2.490742%</b>
<b>Grand Total:</b>	<b>\$299,740,192.54 *</b>		<b>\$4,217,094.87</b>	<b>1.406917%</b>	<b>2.458860%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 56.00 - S0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$55,574,833.03	56.00	55.50	0.9912	1.0000	\$55,083,233.05	\$992,407.73
2008	1.50	\$47,385,276.61	56.00	54.53	0.9738	1.0000	\$46,143,521.97	\$846,165.65
2007	2.50	\$55,760,809.01	56.00	53.58	0.9569	1.0000	\$53,354,953.95	\$995,728.73
2006	3.50	\$46,047,529.41	56.00	52.65	0.9402	1.0000	\$42,353,857.61	\$804,420.17
2005	4.50	\$54,690,962.90	56.00	51.74	0.9239	1.0000	\$50,526,409.29	\$976,624.34
2004	5.50	\$7,287,185.79	56.00	50.84	0.9078	1.0000	\$6,615,347.63	\$130,128.32
2003	6.50	\$25,810,996.45	56.00	49.95	0.8920	1.0000	\$22,845,910.91	\$457,339.22
2002	7.50	\$26,098,781.82	56.00	49.09	0.8766	1.0000	\$22,876,287.88	\$466,013.96
2001	8.50	\$40,806,763.76	56.00	48.24	0.8614	1.0000	\$35,150,316.04	\$728,692.21
2000	9.50	\$8,278,895.54	56.00	47.40	0.8464	1.0000	\$7,007,619.37	\$147,837.42
1999	10.50	\$10,397,714.30	56.00	46.58	0.8317	1.0000	\$8,648,292.36	\$185,673.47
1998	11.50	\$12,988,002.30	56.00	45.77	0.8173	1.0000	\$10,598,917.85	\$231,571.47
1997	12.50	\$16,504,157.37	56.00	44.98	0.8032	1.0000	\$13,255,945.15	\$294,717.10
1996	13.50	\$18,251,320.44	56.00	44.20	0.7893	1.0000	\$14,404,960.95	\$325,916.44
1995	14.50	\$10,280,848.78	56.00	43.43	0.7756	1.0000	\$7,973,431.81	\$183,586.59
1994	15.50	\$11,686,585.48	56.00	42.68	0.7621	1.0000	\$8,906,293.17	\$208,689.03
1993	16.50	\$21,318,393.77	56.00	41.94	0.7489	1.0000	\$15,985,344.83	\$380,685.60
1992	17.50	\$16,781,500.52	56.00	41.21	0.7359	1.0000	\$12,349,448.74	\$299,669.65
1991	18.50	\$17,374,804.47	56.00	40.49	0.7231	1.0000	\$12,563,883.14	\$310,264.37
1990	19.50	\$29,271,325.72	56.00	39.79	0.7105	1.0000	\$20,798,145.00	\$522,702.25
1989	20.50	\$25,447,630.12	56.00	39.10	0.6982	1.0000	\$17,766,415.64	\$454,421.97
1988	21.50	\$23,466,864.68	56.00	38.42	0.6860	1.0000	\$16,098,853.24	\$419,051.15
1987	22.50	\$18,529,520.72	56.00	37.75	0.6741	1.0000	\$12,490,106.24	\$330,884.30
1986	23.50	\$15,528,368.68	56.00	37.09	0.6623	1.0000	\$10,285,012.95	\$277,310.16
1985	24.50	\$14,837,759.32	56.00	36.44	0.6507	1.0000	\$9,524,799.50	\$261,388.56
1984	25.50	\$12,761,980.92	56.00	35.80	0.6393	1.0000	\$8,158,703.66	\$227,892.52
1983	26.50	\$12,217,993.56	56.00	35.17	0.6281	1.0000	\$7,674,296.29	\$218,178.46
1982	27.50	\$8,364,346.09	56.00	34.56	0.6171	1.0000	\$5,161,379.63	\$149,363.32
1981	28.50	\$9,925,945.61	56.00	33.95	0.6062	1.0000	\$6,017,110.45	\$177,249.03
1980	29.50	\$8,655,797.36	56.00	33.35	0.5955	1.0000	\$5,154,351.08	\$154,567.81
1979	30.50	\$9,621,277.39	56.00	32.76	0.5850	1.0000	\$5,628,097.85	\$171,808.52
1978	31.50	\$8,214,867.31	56.00	32.18	0.5746	1.0000	\$4,720,085.98	\$146,694.06
1977	32.50	\$7,746,954.80	56.00	31.60	0.5643	1.0000	\$4,371,921.21	\$138,338.49
1976	33.50	\$7,264,182.88	56.00	31.04	0.5543	1.0000	\$4,026,229.37	\$129,717.55

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 56.00 - S0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$5,640,345.48	56.00	30.48	0.5443	1.0000	\$3,070,122.11	\$100,720.46
1974	35.50	\$9,242,360.51	56.00	29.93	0.5345	1.0000	\$4,940,377.01	\$165,042.15
1973	36.50	\$8,124,733.38	56.00	29.39	0.5249	1.0000	\$4,264,478.76	\$145,084.52
1972	37.50	\$6,832,064.75	56.00	28.86	0.5154	1.0000	\$3,520,927.80	\$122,001.16
1971	38.50	\$6,792,383.60	56.00	28.33	0.5060	1.0000	\$3,436,617.15	\$121,292.56
1970	39.50	\$5,906,527.10	56.00	27.81	0.4967	1.0000	\$2,933,649.00	\$105,473.70
1969	40.50	\$5,847,774.48	56.00	27.30	0.4876	1.0000	\$2,851,105.90	\$104,424.54
1968	41.50	\$3,894,887.30	56.00	26.80	0.4785	1.0000	\$1,863,808.46	\$69,551.56
1967	42.50	\$4,264,329.80	56.00	26.30	0.4696	1.0000	\$2,002,620.81	\$76,148.75
1966	43.50	\$3,736,891.84	56.00	25.81	0.4608	1.0000	\$1,722,036.63	\$66,730.21
1965	44.50	\$2,237,330.51	56.00	25.32	0.4522	1.0000	\$1,011,615.61	\$39,952.33
1964	45.50	\$6,163,527.44	56.00	24.84	0.4436	1.0000	\$2,734,000.48	\$110,062.99
1963	46.50	\$1,833,349.75	56.00	24.37	0.4351	1.0000	\$797,698.46	\$32,738.39
1962	47.50	\$1,834,881.17	56.00	23.90	0.4267	1.0000	\$783,009.55	\$32,765.74
1961	48.50	\$2,082,851.36	56.00	23.43	0.4185	1.0000	\$871,608.33	\$37,193.77
1960	49.50	\$1,190,248.92	56.00	22.98	0.4103	1.0000	\$488,358.93	\$21,254.44
1959	50.50	\$1,333,052.99	56.00	22.52	0.4022	1.0000	\$536,179.83	\$23,804.52
1958	51.50	\$676,805.59	56.00	22.08	0.3942	1.0000	\$266,819.58	\$12,085.81
1957	52.50	\$1,921,784.87	56.00	21.63	0.3863	1.0000	\$742,443.85	\$34,317.58
1956	53.50	\$2,212,166.04	56.00	21.20	0.3785	1.0000	\$837,346.70	\$39,502.96
1955	54.50	\$963,232.13	56.00	20.76	0.3708	1.0000	\$357,155.95	\$17,200.57
1954	55.50	\$110,826.48	56.00	20.34	0.3631	1.0000	\$40,245.34	\$1,979.04
1953	56.50	\$822,933.61	56.00	19.91	0.3556	1.0000	\$292,614.55	\$14,695.24
1952	57.50	\$578,864.70	56.00	19.49	0.3481	1.0000	\$201,492.11	\$10,336.87
1951	58.50	\$1,790,094.09	56.00	19.08	0.3407	1.0000	\$609,814.75	\$31,965.97
1950	59.50	\$1,477,351.58	56.00	18.67	0.3333	1.0000	\$492,423.06	\$26,381.28
1949	60.50	\$2,011,662.12	56.00	18.26	0.3260	1.0000	\$655,874.46	\$35,922.54
1948	61.50	\$801,175.65	56.00	17.85	0.3188	1.0000	\$255,442.69	\$14,306.71
1947	62.50	\$112,650.51	56.00	17.46	0.3117	1.0000	\$35,113.13	\$2,011.62
1946	63.50	\$81,398.00	56.00	17.06	0.3046	1.0000	\$24,794.48	\$1,453.54
1945	64.50	\$90,600.29	56.00	16.67	0.2976	1.0000	\$26,962.32	\$1,617.86
1944	65.50	\$55,246.87	56.00	16.28	0.2906	1.0000	\$16,057.28	\$986.55
1941	68.50	\$244,278.43	56.00	15.13	0.2701	1.0000	\$65,984.97	\$4,362.11
1940	69.50	\$12,105.55	56.00	14.75	0.2634	1.0000	\$3,188.46	\$216.17

Generation Arrangement Report

Account: PECO Electric 3670 PA

Dispersion: 56.00 - S0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1939	70.50	\$82,638.94	56.00	14.38	0.2567	1.0000	\$16,080.64	\$1,118.55
1938	71.50	\$63,850.85	56.00	14.01	0.2501	1.0000	\$15,968.65	\$1,140.19
1937	72.50	\$76,221.33	56.00	13.64	0.2435	1.0000	\$18,559.21	\$1,381.10
1936	73.50	\$9,351.36	56.00	13.27	0.2370	1.0000	\$2,215.87	\$166.99
1935	74.50	\$25,018.88	56.00	12.91	0.2305	1.0000	\$5,765.95	\$446.77
1934	75.50	\$120,439.86	56.00	12.55	0.2240	1.0000	\$26,981.90	\$2,150.71
1933	76.50	\$154,422.04	56.00	12.19	0.2176	1.0000	\$33,607.56	\$2,757.54
1932	77.50	\$182,436.81	56.00	11.83	0.2112	1.0000	\$38,536.35	\$3,257.80
1931	78.50	\$267,913.07	56.00	11.47	0.2049	1.0000	\$54,895.81	\$4,784.16
1930	79.50	\$362,149.21	56.00	11.12	0.1986	1.0000	\$71,930.75	\$6,466.95
1929	80.50	\$248,543.75	56.00	10.77	0.1924	1.0000	\$47,812.51	\$4,438.28
1928	81.50	\$270,485.09	56.00	10.42	0.1862	1.0000	\$50,352.99	\$4,830.09
1927	82.50	\$294,870.77	56.00	10.08	0.1799	1.0000	\$53,054.40	\$5,265.55
1926	83.50	\$274,142.63	56.00	9.73	0.1738	1.0000	\$47,633.09	\$4,895.40
1925	84.50	\$283,966.72	56.00	9.39	0.1676	1.0000	\$47,602.62	\$5,070.83
1924	85.50	\$5,814.12	56.00	9.05	0.1615	1.0000	\$939.20	\$103.82
		\$807,382,159.03	56.00	43.54	0.7776	1.0000	\$827,783,387.73	\$14,417,538.55

Depreciation Reserve Summary

Account: PECO Electric 3670 PA  
Scenario: PECO Elect 367.0 Acct 2010  
Dispersion: 56 - S0.5  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$807,382,159.03	\$136,776,366.98	0.1694	\$670,603,792.05	0.8306
Computed	\$807,382,159.03	\$179,598,771.30	0.2224	\$627,783,387.73	0.7776
Difference		(\$42,820,404.32)	-0.0530	\$42,820,404.32	0.0530

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3870 PA  
 Scenario: PECO Elect 387.0 Acct 2010  
 Dispersion: 55.00 - S0.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$807,382,159.03	43.54	\$15,400,942.82	1.907516%	2.296579%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$5,544,730.73)	0.50	(\$49,506.52)	0.892857%	
<b>Total:</b>	<b>\$807,382,159.03 *</b>		<b>\$15,351,436.30</b>	<b>1.901384%</b>	<b>2.289196%</b>
<b>Average:</b>	<b>\$804,609,793.67</b>		<b>\$15,351,436.30</b>	<b>1.907938%</b>	<b>2.298699%</b>
<b>Grand Total:</b>	<b>\$807,382,159.03 *</b>		<b>\$15,351,436.30</b>	<b>1.901384%</b>	<b>2.289196%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 54.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$15,757,626.17	54.00	53.55	0.9916	1.0000	\$15,625,496.21	\$291,807.89
2008	1.50	\$19,861,906.18	54.00	52.64	0.9749	1.0000	\$19,363,336.55	\$367,813.08
2007	2.50	\$18,336,375.73	54.00	51.75	0.9583	1.0000	\$17,571,377.87	\$339,562.51
2006	3.50	\$14,463,681.35	54.00	50.86	0.9418	1.0000	\$13,621,336.51	\$267,845.95
2005	4.50	\$17,195,219.01	54.00	49.97	0.9253	1.0000	\$15,911,036.16	\$318,429.98
2004	5.50	\$11,061,474.66	54.00	49.08	0.9090	1.0000	\$10,054,526.97	\$204,842.12
2003	6.50	\$4,192,960.39	54.00	48.21	0.8927	1.0000	\$3,743,134.43	\$77,647.41
2002	7.50	\$11,755,480.82	54.00	47.33	0.8766	1.0000	\$10,304,441.55	\$217,684.09
2001	8.50	\$26,480,172.21	54.00	46.47	0.8605	1.0000	\$22,786,390.42	\$490,373.56
1999	10.50	\$10,165,207.61	54.00	44.75	0.8287	1.0000	\$8,424,216.89	\$188,244.59
1998	11.50	\$11,609,428.86	54.00	43.90	0.8130	1.0000	\$9,438,360.37	\$214,989.42
1997	12.50	\$12,908,643.24	54.00	43.06	0.7974	1.0000	\$10,292,924.83	\$239,048.95
1996	13.50	\$7,765,316.83	54.00	42.22	0.7818	1.0000	\$6,071,304.26	\$143,802.16
1995	14.50	\$14,231,605.24	54.00	41.39	0.7664	1.0000	\$10,907,787.13	\$263,548.25
1994	15.50	\$12,567,014.24	54.00	40.56	0.7512	1.0000	\$9,439,810.36	\$232,722.49
1993	16.50	\$9,869,925.44	54.00	39.74	0.7360	1.0000	\$7,264,157.68	\$182,776.40
1992	17.50	\$9,813,003.11	54.00	38.93	0.7210	1.0000	\$7,074,875.67	\$181,722.28
1991	18.50	\$9,666,266.67	54.00	38.13	0.7060	1.0000	\$6,824,848.99	\$179,004.94
1990	19.50	\$16,421,518.14	54.00	37.33	0.6912	1.0000	\$11,351,357.22	\$304,102.19
1989	20.50	\$19,548,730.36	54.00	36.54	0.6766	1.0000	\$13,226,358.56	\$362,013.53
1988	21.50	\$14,206,183.29	54.00	35.75	0.6620	1.0000	\$9,405,092.10	\$263,077.47
1987	22.50	\$12,413,770.11	54.00	34.97	0.6476	1.0000	\$8,039,516.53	\$229,884.63
1986	23.50	\$11,984,924.24	54.00	34.20	0.6333	1.0000	\$7,590,572.50	\$221,943.04
1985	24.50	\$11,491,646.27	54.00	33.44	0.6192	1.0000	\$7,116,159.94	\$212,808.26
1984	25.50	\$8,091,610.32	54.00	32.68	0.6053	1.0000	\$4,897,455.72	\$149,844.64
1983	26.50	\$5,030,352.57	54.00	31.94	0.5914	1.0000	\$2,974,827.86	\$93,154.68
1982	27.50	\$5,567,754.21	54.00	31.20	0.5777	1.0000	\$3,216,425.06	\$103,106.56
1981	28.50	\$4,664,620.34	54.00	30.46	0.5641	1.0000	\$2,631,416.75	\$86,381.88
1980	29.50	\$4,091,142.80	54.00	29.74	0.5507	1.0000	\$2,252,998.23	\$75,761.90
1979	30.50	\$4,568,715.50	54.00	29.02	0.5375	1.0000	\$2,455,563.92	\$84,605.84
1978	31.50	\$5,213,408.30	54.00	28.32	0.5244	1.0000	\$2,733,773.73	\$96,544.60
1977	32.50	\$3,323,453.80	54.00	27.62	0.5114	1.0000	\$1,699,704.02	\$61,545.44
1976	33.50	\$1,859,681.35	54.00	26.93	0.4986	1.0000	\$927,315.21	\$34,438.54
1975	34.50	\$2,812,238.31	54.00	26.25	0.4860	1.0000	\$1,366,805.69	\$52,078.49

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 54.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1974	35.50	\$6,779,631.77	54.00	25.57	0.4736	1.0000	\$3,210,585.81	\$125,548.74
1973	36.50	\$7,070,784.93	54.00	24.91	0.4613	1.0000	\$3,261,544.15	\$130,940.46
1972	37.50	\$4,579,073.91	54.00	24.26	0.4492	1.0000	\$2,056,900.05	\$84,797.67
1971	38.50	\$4,353,949.94	54.00	23.61	0.4373	1.0000	\$1,903,814.17	\$80,628.70
1970	39.50	\$7,826,372.60	54.00	22.98	0.4255	1.0000	\$3,330,171.24	\$144,932.83
1969	40.50	\$11,787,887.50	54.00	22.35	0.4139	1.0000	\$4,879,384.87	\$218,294.21
1968	41.50	\$8,117,103.65	54.00	21.74	0.4025	1.0000	\$3,267,452.92	\$150,316.73
1967	42.50	\$3,974,857.65	54.00	21.13	0.3913	1.0000	\$1,555,451.98	\$73,608.48
1966	43.50	\$2,074,925.13	54.00	20.54	0.3803	1.0000	\$789,106.90	\$38,424.54
1965	44.50	\$1,223,415.22	54.00	19.95	0.3695	1.0000	\$452,072.20	\$22,655.84
1964	45.50	\$1,142,430.77	54.00	19.38	0.3589	1.0000	\$410,009.07	\$21,156.13
1963	46.50	\$1,480,195.73	54.00	18.82	0.3485	1.0000	\$515,789.00	\$27,411.03
1962	47.50	\$1,026,374.56	54.00	18.26	0.3382	1.0000	\$347,146.01	\$19,006.94
1961	48.50	\$1,100,203.93	54.00	17.72	0.3282	1.0000	\$361,075.56	\$20,374.15
1960	49.50	\$1,408,597.85	54.00	17.19	0.3184	1.0000	\$448,439.07	\$26,085.15
1959	50.50	\$1,106,520.02	54.00	16.67	0.3087	1.0000	\$341,606.99	\$20,491.11
1958	51.50	\$1,000,625.20	54.00	16.16	0.2993	1.0000	\$299,518.88	\$18,530.10
1957	52.50	\$1,125,062.53	54.00	15.67	0.2901	1.0000	\$326,393.86	\$20,834.49
1956	53.50	\$1,499,490.20	54.00	15.18	0.2811	1.0000	\$421,507.31	\$27,768.34
1955	54.50	\$1,288,766.68	54.00	14.70	0.2723	1.0000	\$350,920.37	\$23,866.05
1954	55.50	\$1,046,045.01	54.00	14.24	0.2637	1.0000	\$275,827.31	\$19,371.20
1953	56.50	\$738,355.61	54.00	13.79	0.2553	1.0000	\$188,469.07	\$13,673.25
1952	57.50	\$629,474.39	54.00	13.34	0.2471	1.0000	\$155,540.59	\$11,656.93
1951	58.50	\$454,346.39	54.00	12.91	0.2391	1.0000	\$108,633.48	\$8,413.82
1950	59.50	\$318,723.45	54.00	12.49	0.2313	1.0000	\$73,719.24	\$5,902.29
1949	60.50	\$277,879.51	54.00	12.08	0.2237	1.0000	\$62,157.29	\$5,145.92
1948	61.50	\$211,732.98	54.00	11.68	0.2163	1.0000	\$45,791.46	\$3,920.98
1947	62.50	\$167,862.09	54.00	11.29	0.2090	1.0000	\$35,088.86	\$3,108.56
1946	63.50	\$99,113.29	54.00	10.91	0.2020	1.0000	\$20,019.32	\$1,835.43
1945	64.50	\$14,738.37	54.00	10.54	0.1951	1.0000	\$2,875.35	\$272.93
1944	65.50	\$8,961.06	54.00	10.17	0.1884	1.0000	\$1,668.07	\$165.95
1943	66.50	\$1,907.39	54.00	9.82	0.1818	1.0000	\$346.81	\$35.32
1942	67.50	\$14,888.97	54.00	9.47	0.1754	1.0000	\$2,611.92	\$275.72
1941	68.50	\$48,384.63	54.00	9.14	0.1692	1.0000	\$8,185.44	\$896.01

Generation Arrangement Report

Account: PECO Electric 3680 PA

Dispersion: 54.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	69.50	\$15,809.44	54.00	8.81	0.1631	1.0000	\$2,577.94	\$292.77
1939	70.50	\$18,320.13	54.00	8.48	0.1571	1.0000	\$2,877.75	\$339.26
1938	71.50	\$18,518.04	54.00	8.16	0.1511	1.0000	\$2,798.69	\$342.93
1937	72.50	\$29,025.45	54.00	7.85	0.1453	1.0000	\$4,218.51	\$537.51
1936	73.50	\$9,870.45	54.00	7.54	0.1396	1.0000	\$1,378.31	\$182.79
1935	74.50	\$1,556.64	54.00	7.24	0.1340	1.0000	\$208.63	\$28.83
1934	75.50	\$8,120.13	54.00	6.94	0.1285	1.0000	\$1,043.30	\$150.37
1933	76.50	\$8,126.85	54.00	6.64	0.1230	1.0000	\$753.64	\$113.46
1932	77.50	\$6,216.81	54.00	6.35	0.1176	1.0000	\$730.99	\$115.13
1931	78.50	\$14,780.82	54.00	6.05	0.1120	1.0000	\$1,656.11	\$273.72
1930	79.50	\$6,381.02	54.00	5.76	0.1066	1.0000	\$680.46	\$118.17
1929	80.50	\$15,794.98	54.00	5.47	0.1013	1.0000	\$1,598.36	\$292.50
1928	81.50	\$4,732.30	54.00	5.18	0.0959	1.0000	\$453.83	\$87.64
1927	82.50	\$5,363.22	54.00	4.89	0.0906	1.0000	\$485.74	\$99.32
1926	83.50	\$777.06	54.00	4.60	0.0853	1.0000	\$66.26	\$14.39
1925	84.50	\$1,280.91	54.00	4.31	0.0798	1.0000	\$100.62	\$23.35
1924	85.50	\$6,036.65	54.00	4.02	0.0745	1.0000	\$449.48	\$111.79
1923	86.50	\$2,840.49	54.00	3.73	0.0692	1.0000	\$203.33	\$54.45
1922	87.50	\$349.18	54.00	3.45	0.0639	1.0000	\$22.31	\$6.47
1917	92.50	\$330.78	54.00	2.06	0.0382	1.0000	\$12.63	\$8.13
1914	95.50	\$4.50	54.00	1.29	0.0238	1.0000	\$0.11	\$0.08
1913	96.50	\$5.70	54.00	1.06	0.0196	1.0000	\$0.11	\$0.11
		\$443,162,061.91	54.00	38.52	0.7134	1.0000	\$316,137,008.68	\$8,206,704.85

**Depreciation Reserve Summary**

Account: PECO Electric 3680 PA  
 Scenario: PECO Elect 368.0 Account 2010  
 Dispersion: 54 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$443,162,061.91	\$153,364,693.20	0.3461	\$289,797,368.71	0.6539
Computed	\$443,162,061.91	\$127,025,053.23	0.2866	\$316,137,008.68	0.7134
Difference		\$26,339,639.97	0.0594	(\$26,339,639.97)	-0.0594

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3680 PA  
 Scenario: PECO Elect 368.0 Account 2010  
 Dispersion: 54.00 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$443,162,061.91	38.52	\$7,522,945.42	1.697561%	2.595933%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$3,229,878.68)	0.50	(\$29,906.28)	0.925926%	
<b>Total:</b>	<b>\$443,162,061.91 *</b>		<b>\$7,493,039.14</b>	<b>1.690812%</b>	<b>2.585613%</b>
<b>Average:</b>	<b>\$441,547,122.57</b>		<b>\$7,493,039.14</b>	<b>1.696996%</b>	<b>2.600103%</b>
<b>Grand Total:</b>	<b>\$443,162,061.91 *</b>		<b>\$7,493,039.14</b>	<b>1.690812%</b>	<b>2.585613%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3691 PA

Dispersion: 51.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$5,115,466.19	51.00	50.50	0.9902	1.0000	\$5,065,384.44	\$100,303.26
2008	1.50	\$4,815,985.53	51.00	49.50	0.9706	1.0000	\$4,674,478.45	\$94,431.09
2007	2.50	\$4,112,817.48	51.00	48.50	0.9510	1.0000	\$3,911,444.97	\$80,643.48
2006	3.50	\$5,286,236.92	51.00	47.50	0.9315	1.0000	\$4,922,961.74	\$103,632.10
2005	4.50	\$5,947,723.52	51.00	46.51	0.9119	1.0000	\$5,423,684.04	\$116,622.03
2004	5.50	\$5,604,744.55	51.00	45.51	0.8923	1.0000	\$5,001,313.69	\$109,896.95
2003	6.50	\$4,194,819.23	51.00	44.51	0.8728	1.0000	\$3,661,253.65	\$82,251.36
2002	7.50	\$7,583,930.50	51.00	43.52	0.8533	1.0000	\$6,454,135.00	\$148,312.36
2001	8.50	\$8,481,986.99	51.00	42.52	0.8338	1.0000	\$7,055,369.39	\$165,921.31
2000	9.50	\$2,085,760.45	51.00	41.53	0.8143	1.0000	\$1,698,425.94	\$40,897.26
1999	10.50	\$3,003,016.11	51.00	40.54	0.7949	1.0000	\$2,386,963.24	\$58,882.67
1998	11.50	\$2,691,376.14	51.00	39.55	0.7754	1.0000	\$2,086,984.31	\$52,772.08
1997	12.50	\$3,155,266.30	51.00	38.56	0.7561	1.0000	\$2,385,568.21	\$61,867.97
1996	13.50	\$1,393,076.06	51.00	37.57	0.7367	1.0000	\$1,026,346.11	\$27,315.22
1995	14.50	\$3,097,552.90	51.00	36.59	0.7175	1.0000	\$2,222,425.50	\$60,736.33
1994	15.50	\$1,535,755.80	51.00	35.61	0.6983	1.0000	\$1,072,382.73	\$30,112.86
1993	16.50	\$1,667,236.66	51.00	34.64	0.6791	1.0000	\$1,132,287.63	\$32,690.91
1992	17.50	\$1,497,877.66	51.00	33.66	0.6601	1.0000	\$988,734.53	\$29,370.15
1991	18.50	\$1,486,695.91	51.00	32.70	0.6411	1.0000	\$953,171.01	\$29,150.90
1990	19.50	\$1,906,685.75	51.00	31.74	0.6223	1.0000	\$1,186,489.19	\$37,386.00
1989	20.50	\$2,303,299.88	51.00	30.78	0.6035	1.0000	\$1,390,134.69	\$45,162.74
1988	21.50	\$1,991,609.85	51.00	29.83	0.5849	1.0000	\$1,164,948.61	\$39,051.17
1987	22.50	\$1,894,293.89	51.00	28.89	0.5665	1.0000	\$1,073,035.45	\$37,143.02
1986	23.50	\$1,764,845.90	51.00	27.96	0.5481	1.0000	\$967,386.57	\$34,604.82
1985	24.50	\$1,520,304.01	51.00	27.03	0.5300	1.0000	\$805,744.53	\$29,609.88
1984	25.50	\$1,624,966.59	51.00	26.11	0.5120	1.0000	\$832,016.67	\$31,862.09
1983	26.50	\$1,339,906.60	51.00	25.21	0.4942	1.0000	\$662,247.04	\$26,272.68
1982	27.50	\$1,369,683.19	51.00	24.31	0.4767	1.0000	\$652,908.93	\$26,856.53
1981	28.50	\$997,440.77	51.00	23.43	0.4593	1.0000	\$458,163.95	\$19,557.86
1980	29.50	\$1,507,424.04	51.00	22.55	0.4422	1.0000	\$666,625.92	\$29,557.33
1979	30.50	\$1,284,138.00	51.00	21.69	0.4254	1.0000	\$546,228.03	\$25,179.18
1978	31.50	\$1,279,015.56	51.00	20.85	0.4088	1.0000	\$522,804.55	\$25,078.74
1977	32.50	\$1,282,036.00	51.00	20.01	0.3924	1.0000	\$503,091.88	\$25,137.96
1976	33.50	\$1,122,914.65	51.00	19.19	0.3763	1.0000	\$422,601.09	\$22,017.93

Generation Arrangement Report

Account: PECO Electric 3691 PA

Dispersion: 51.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$1,168,646.71	51.00	18.39	0.3608	1.0000	\$421,366.32	\$22,914.64
1974	35.50	\$1,254,139.29	51.00	17.60	0.3451	1.0000	\$432,755.20	\$24,590.97
1973	36.50	\$1,085,370.44	51.00	16.82	0.3298	1.0000	\$358,006.92	\$21,281.77
1972	37.50	\$905,944.23	51.00	16.06	0.3149	1.0000	\$285,307.81	\$17,763.61
1971	38.50	\$830,629.38	51.00	15.32	0.3004	1.0000	\$249,489.07	\$16,286.85
1970	39.50	\$1,059,118.22	51.00	14.59	0.2860	1.0000	\$302,934.78	\$20,767.02
1969	40.50	\$1,146,416.70	51.00	13.87	0.2720	1.0000	\$311,796.34	\$22,478.76
1968	41.50	\$815,741.56	51.00	13.17	0.2582	1.0000	\$210,617.11	\$15,994.93
1967	42.50	\$753,673.07	51.00	12.48	0.2447	1.0000	\$184,400.53	\$14,777.90
1966	43.50	\$802,122.56	51.00	11.80	0.2314	1.0000	\$185,621.44	\$15,727.89
1965	44.50	\$499,412.89	51.00	11.14	0.2185	1.0000	\$109,101.11	\$9,792.41
1964	45.50	\$744,829.53	51.00	10.50	0.2059	1.0000	\$153,348.07	\$14,604.50
1963	46.50	\$657,538.08	51.00	9.88	0.1938	1.0000	\$127,408.34	\$12,892.90
1962	47.50	\$539,700.44	51.00	9.29	0.1822	1.0000	\$98,322.16	\$10,582.36
1961	48.50	\$472,491.83	51.00	8.73	0.1712	1.0000	\$80,883.18	\$9,264.55
1960	49.50	\$396,674.88	51.00	8.20	0.1608	1.0000	\$63,789.70	\$7,777.94
1959	50.50	\$458,141.27	51.00	7.70	0.1511	1.0000	\$69,211.41	\$8,983.16
1958	51.50	\$462,014.52	51.00	7.24	0.1420	1.0000	\$65,584.20	\$9,059.11
1957	52.50	\$416,901.67	51.00	6.80	0.1334	1.0000	\$55,626.34	\$8,174.54
1956	53.50	\$451,626.04	51.00	6.40	0.1255	1.0000	\$56,661.02	\$8,855.41
1955	54.50	\$302,697.35	51.00	6.02	0.1180	1.0000	\$35,718.01	\$5,935.24
1954	55.50	\$3,989.51	51.00	5.66	0.1110	1.0000	\$442.79	\$78.23
1953	56.50	\$20,242.49	51.00	5.32	0.1044	1.0000	\$2,112.81	\$396.91
1952	57.50	\$83,627.89	51.00	5.00	0.0981	1.0000	\$8,242.31	\$1,247.61
		\$111,216,579.93	51.00	35.70	0.6999	1.0000	\$77,844,468.85	\$2,180,717.25

**Depreciation Reserve Summary**

Account: PECO Electric 3691 PA  
 Scenario: PECO Elect 369.1 Account 2010  
 Dispersion: 51 - R4  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$111,216,579.93	\$34,316,031.20	0.3086	\$76,900,548.73	0.6914
Computed	\$111,216,579.93	\$33,372,111.08	0.3001	\$77,844,468.85	0.6999
Difference		\$943,920.12	0.0085	(\$943,920.12)	-0.0085

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3691 PA  
 Scenario: PECO Elect 369.1 Account 2010  
 Dispersion: 51.00 - R4  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$111,216,579.93	35.70	\$2,154,274.50	1.937008%	2.801377%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$635,491.21)	0.50	(\$6,230.31)	0.980393%	
<b>Total:</b>	<b>\$111,216,579.93 *</b>		<b>\$2,148,044.19</b>	<b>1.931406%</b>	<b>2.793276%</b>
<b>Average:</b>	<b>\$110,898,834.33</b>		<b>\$2,148,044.19</b>	<b>1.936940%</b>	<b>2.804865%</b>
<b>Grand Total:</b>	<b>\$111,216,579.93 *</b>		<b>\$2,148,044.19</b>	<b>1.931406%</b>	<b>2.793276%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3692 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$3,769,359.37	52.00	51.53	0.9909	1.0000	\$3,735,096.06	\$72,487.68
2008	1.50	\$4,584,403.81	52.00	50.59	0.9728	1.0000	\$4,440,209.75	\$87,777.00
2007	2.50	\$4,984,973.28	52.00	49.65	0.9547	1.0000	\$4,759,301.09	\$95,864.87
2006	3.50	\$6,523,482.88	52.00	48.71	0.9367	1.0000	\$6,110,828.12	\$125,451.21
2005	4.50	\$11,659,591.73	52.00	47.78	0.9188	1.0000	\$10,713,323.82	\$224,222.92
2004	5.50	\$1,421,907.75	52.00	46.85	0.9010	1.0000	\$1,281,150.56	\$27,344.38
2003	6.50	\$8,157,455.12	52.00	45.93	0.8833	1.0000	\$7,205,223.59	\$156,874.14
2002	7.50	\$11,377,309.81	52.00	45.01	0.8656	1.0000	\$9,848,713.88	\$218,794.42
2001	8.50	\$11,356,506.88	52.00	44.10	0.8481	1.0000	\$9,631,342.73	\$218,394.36
2000	9.50	\$1,219,136.96	52.00	43.19	0.8306	1.0000	\$1,012,654.59	\$23,444.94
1999	10.50	\$9,424,739.10	52.00	42.29	0.8133	1.0000	\$7,864,954.20	\$181,244.98
1998	11.50	\$5,690,280.07	52.00	41.39	0.7960	1.0000	\$4,529,618.24	\$109,428.08
1997	12.50	\$9,523,777.95	52.00	40.50	0.7789	1.0000	\$7,417,985.03	\$183,149.58
1996	13.50	\$3,971,443.36	52.00	39.62	0.7619	1.0000	\$3,025,736.73	\$76,373.91
1995	14.50	\$9,683,027.78	52.00	38.74	0.7450	1.0000	\$7,213,561.21	\$186,212.07
1994	15.50	\$5,420,255.87	52.00	37.87	0.7282	1.0000	\$3,946,964.18	\$104,235.69
1993	16.50	\$10,234,699.67	52.00	37.00	0.7115	1.0000	\$7,282,370.71	\$196,821.15
1992	17.50	\$8,489,057.65	52.00	36.14	0.6950	1.0000	\$5,886,114.82	\$162,866.49
1991	18.50	\$7,612,214.24	52.00	35.29	0.6786	1.0000	\$5,165,870.86	\$146,388.74
1990	19.50	\$10,436,723.15	52.00	34.44	0.6624	1.0000	\$6,913,180.36	\$200,706.21
1989	20.50	\$10,742,417.43	52.00	33.61	0.6463	1.0000	\$6,943,041.69	\$206,584.95
1988	21.50	\$11,431,351.40	52.00	32.78	0.6304	1.0000	\$7,208,045.27	\$219,833.68
1987	22.50	\$11,328,977.52	52.00	31.96	0.6146	1.0000	\$6,962,612.68	\$217,864.95
1986	23.50	\$9,797,657.08	52.00	31.15	0.5989	1.0000	\$5,868,251.90	\$188,416.48
1985	24.50	\$7,996,128.86	52.00	30.34	0.5835	1.0000	\$4,665,457.76	\$153,771.71
1984	25.50	\$7,619,578.79	52.00	29.54	0.5681	1.0000	\$4,329,035.88	\$146,530.36
1983	26.50	\$5,795,545.01	52.00	28.76	0.5530	1.0000	\$3,204,901.11	\$111,452.79
1982	27.50	\$3,006,835.85	52.00	27.98	0.5380	1.0000	\$1,617,728.31	\$57,823.77
1981	28.50	\$5,004,591.54	52.00	27.21	0.5232	1.0000	\$2,618,416.27	\$96,242.15
1980	29.50	\$6,057,411.54	52.00	26.45	0.5086	1.0000	\$2,572,076.02	\$97,257.91
1979	30.50	\$4,537,597.87	52.00	25.69	0.4941	1.0000	\$2,242,129.11	\$87,261.50
1978	31.50	\$4,332,024.13	52.00	24.95	0.4799	1.0000	\$2,078,745.74	\$83,308.16
1977	32.50	\$2,570,616.85	52.00	24.22	0.4658	1.0000	\$1,197,344.08	\$49,434.94
1976	33.50	\$2,103,158.38	52.00	23.50	0.4520	1.0000	\$950,523.43	\$40,445.35

Generation Arrangement Report

Account: PECO Electric 3692 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$1,433,213.46	52.00	22.79	0.4383	1.0000	\$628,148.98	\$27,561.80
1974	35.50	\$1,517,712.87	52.00	22.09	0.4248	1.0000	\$644,743.82	\$29,186.79
1973	36.50	\$1,633,082.53	52.00	21.40	0.4116	1.0000	\$672,110.99	\$31,405.43
1972	37.50	\$655,034.86	52.00	20.72	0.3985	1.0000	\$261,045.63	\$12,596.82
1971	38.50	\$468,667.38	52.00	20.06	0.3857	1.0000	\$180,770.50	\$9,012.83
1970	39.50	\$316,368.33	52.00	19.40	0.3731	1.0000	\$118,047.48	\$6,084.01
1969	40.50	\$286,876.79	52.00	18.76	0.3608	1.0000	\$103,431.37	\$5,513.02
1968	41.50	\$292,199.79	52.00	18.13	0.3487	1.0000	\$101,891.75	\$5,619.23
1967	42.50	\$222,540.42	52.00	17.52	0.3369	1.0000	\$74,969.11	\$4,279.62
1966	43.50	\$268,046.30	52.00	16.92	0.3253	1.0000	\$87,198.22	\$5,154.74
1965	44.50	\$256,922.00	52.00	16.33	0.3140	1.0000	\$80,678.14	\$4,940.81
1964	45.50	\$165,883.30	52.00	15.76	0.3030	1.0000	\$50,264.41	\$3,190.06
1963	46.50	\$119,097.17	52.00	15.20	0.2924	1.0000	\$34,618.70	\$2,290.33
1962	47.50	\$180,812.18	52.00	14.66	0.2819	1.0000	\$50,979.73	\$3,477.16
1961	48.50	\$209,592.55	52.00	14.14	0.2719	1.0000	\$56,977.83	\$4,030.63
1960	49.50	\$192,594.54	52.00	13.63	0.2621	1.0000	\$50,471.85	\$3,703.74
1959	50.50	\$110,869.26	52.00	13.13	0.2526	1.0000	\$28,005.05	\$2,132.10
1958	51.50	\$76,611.90	52.00	12.66	0.2434	1.0000	\$18,650.75	\$1,473.31
1957	52.50	\$89,656.96	52.00	12.20	0.2346	1.0000	\$21,035.12	\$1,724.17
1956	53.50	\$104,499.95	52.00	11.76	0.2261	1.0000	\$23,629.46	\$2,009.61
1955	54.50	\$76,909.21	52.00	11.33	0.2179	1.0000	\$16,761.62	\$1,479.02
1954	55.50	\$108,510.86	52.00	10.92	0.2101	1.0000	\$22,796.26	\$2,088.75
1953	56.50	\$124,785.97	52.00	10.53	0.2025	1.0000	\$25,274.72	\$2,399.73
1952	57.50	\$51,228.84	52.00	10.16	0.1953	1.0000	\$10,005.65	\$985.17
1949	60.50	\$51,825.95	52.00	9.12	0.1753	1.0000	\$9,086.86	\$996.65
1948	61.50	\$36,731.13	52.00	8.80	0.1692	1.0000	\$6,215.39	\$706.37
1947	62.50	\$25,922.31	52.00	8.49	0.1633	1.0000	\$4,233.87	\$498.51
1946	63.50	\$22,499.38	52.00	8.20	0.1577	1.0000	\$3,547.44	\$432.68
1945	64.50	\$6,928.10	52.00	7.92	0.1522	1.0000	\$1,054.54	\$133.23
1944	65.50	\$5,637.92	52.00	7.64	0.1469	1.0000	\$828.44	\$108.42
1943	66.50	\$1,654.64	52.00	7.38	0.1418	1.0000	\$234.70	\$31.82
1942	67.50	\$7,144.74	52.00	7.12	0.1369	1.0000	\$977.93	\$137.40
1941	68.50	\$15,830.56	52.00	6.87	0.1321	1.0000	\$2,090.47	\$304.43

Generation Arrangement Report

Account: PECO Electric 3592 PA

Dispersion: 52.00 - R2.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1940	69.50	\$10,026.29	52.00	6.62	0.1273	1.0000	\$1,276.63	\$192.81
		\$245,969,917.10	52.00	36.71	0.7059	1.0000	\$173,632,763.15	\$4,730,190.71

**Depreciation Reserve Summary**

Account: PECO Electric 3692 PA  
 Scenario: PECO Electric 369.2 Account 2010  
 Dispersion: 52 - R2.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$245,969,917.10	\$63,512,121.05	0.2582	\$182,457,796.05	0.7418
Computed	\$245,969,917.10	\$72,337,153.95	0.2941	\$173,632,763.15	0.7059
Difference		(\$8,825,032.90)	-0.0359	\$8,825,032.90	0.0359

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3692 PA  
 Scenario: PECO Electric 369.2 Account 2010  
 Dispersion: 52.00 - R2.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$245,969,917.10	36.71	\$4,970,606.73	2.020819%	2.724250%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$1,267,480.77)	0.50	(\$12,187.32)	0.961539%	
<b>Total:</b>	<b>\$245,969,917.10 *</b>		<b>\$4,958,419.41</b>	<b>2.015864%</b>	<b>2.717571%</b>
<b>Average:</b>	<b>\$245,336,176.72</b>		<b>\$4,958,419.41</b>	<b>2.021071%</b>	<b>2.727043%</b>
<b>Grand Total:</b>	<b>\$245,969,917.10 *</b>		<b>\$4,958,419.41</b>	<b>2.015864%</b>	<b>2.717571%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 20.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$4,667,992.72	20.00	19.69	0.9845	1.0000	\$4,595,551.53	\$233,399.64
2008	1.50	\$2,498,574.34	20.00	19.07	0.9536	1.0000	\$2,382,638.11	\$124,928.72
2007	2.50	\$2,472,117.53	20.00	18.46	0.9229	1.0000	\$2,281,618.12	\$123,605.88
2006	3.50	\$1,429,575.09	20.00	17.85	0.8925	1.0000	\$1,275,874.47	\$71,478.75
2005	4.50	\$2,617,521.24	20.00	17.24	0.8622	1.0000	\$2,256,905.12	\$130,876.06
2004	5.50	\$2,236,667.77	20.00	16.64	0.8321	1.0000	\$1,861,198.01	\$111,833.39
2003	6.50	\$8,857,041.97	20.00	16.04	0.8022	1.0000	\$7,105,168.25	\$442,852.10
2002	7.50	\$11,506,015.92	20.00	15.45	0.7724	1.0000	\$8,887,654.21	\$575,300.80
2001	8.50	\$13,920,705.27	20.00	14.86	0.7429	1.0000	\$10,341,235.98	\$696,035.26
2000	9.50	\$11,714.02	20.00	14.27	0.7135	1.0000	\$8,358.43	\$585.70
1999	10.50	\$6,467,343.16	20.00	13.69	0.6845	1.0000	\$4,426,959.41	\$323,367.16
1998	11.50	\$8,897,671.24	20.00	13.12	0.6558	1.0000	\$5,835,456.37	\$444,883.56
1997	12.50	\$9,062,330.53	20.00	12.55	0.6275	1.0000	\$5,687,065.46	\$453,116.53
1996	13.50	\$15,484,875.17	20.00	11.99	0.5997	1.0000	\$9,286,570.13	\$774,243.76
1995	14.50	\$6,951,682.36	20.00	11.45	0.5724	1.0000	\$3,978,903.85	\$347,584.12
1994	15.50	\$1,529,399.71	20.00	10.91	0.5455	1.0000	\$834,357.59	\$76,469.99
1993	16.50	\$4,771,323.59	20.00	10.39	0.5193	1.0000	\$2,477,656.89	\$238,566.18
1992	17.50	\$4,490,222.35	20.00	9.87	0.4936	1.0000	\$2,216,223.80	\$224,511.12
1991	18.50	\$5,832,474.83	20.00	9.37	0.4684	1.0000	\$2,732,180.48	\$291,623.74
1990	19.50	\$3,959,710.11	20.00	8.88	0.4439	1.0000	\$1,757,722.10	\$197,985.51
1989	20.50	\$4,979,841.24	20.00	8.40	0.4199	1.0000	\$2,091,224.11	\$248,992.06
1988	21.50	\$14,791,083.16	20.00	7.93	0.3965	1.0000	\$5,865,120.52	\$739,554.66
1987	22.50	\$5,393,590.77	20.00	7.47	0.3737	1.0000	\$2,015,515.65	\$269,679.54
1986	23.50	\$3,168,354.85	20.00	7.03	0.3514	1.0000	\$1,113,310.76	\$158,417.74
1985	24.50	\$3,466,992.58	20.00	6.59	0.3296	1.0000	\$1,142,621.26	\$173,349.63
1984	25.50	\$2,590,343.48	20.00	6.16	0.3082	1.0000	\$798,442.13	\$129,517.17
1983	26.50	\$1,854,396.37	20.00	5.75	0.2873	1.0000	\$532,835.73	\$92,719.82
1982	27.50	\$1,735,433.62	20.00	5.34	0.2668	1.0000	\$463,028.31	\$86,771.68
1981	28.50	\$1,503,664.61	20.00	4.93	0.2466	1.0000	\$370,811.51	\$75,183.23
1980	29.50	\$983,594.56	20.00	4.53	0.2266	1.0000	\$222,925.39	\$49,179.73
1979	30.50	\$2,187,399.44	20.00	4.14	0.2068	1.0000	\$452,429.11	\$109,369.97
1978	31.50	\$1,029,310.44	20.00	3.74	0.1871	1.0000	\$192,571.81	\$51,465.52
1977	32.50	\$977,882.27	20.00	3.35	0.1673	1.0000	\$163,558.71	\$48,894.11
1976	33.50	\$729,618.99	20.00	2.94	0.1472	1.0000	\$107,406.82	\$36,480.95

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 20.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$1,066,610.26	20.00	2.54	0.1268	1.0000	\$135,208.26	\$53,330.51
1974	35.50	\$1,416,841.26	20.00	2.11	0.1057	1.0000	\$149,805.04	\$70,842.06
1973	36.50	\$1,242,666.49	20.00	1.68	0.0839	1.0000	\$104,296.21	\$62,133.32
1972	37.50	\$1,101,040.20	20.00	1.23	0.0613	1.0000	\$67,498.72	\$55,052.01
1971	38.50	\$995,011.71	20.00	0.77	0.0384	1.0000	\$38,184.27	\$49,750.59
1970	39.50	\$1,158,158.64	20.00	0.35	0.0174	1.0000	\$20,153.08	\$57,907.93
1969	40.50	\$1,129,864.63	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	41.50	\$698,042.17	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	42.50	\$716,410.75	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	43.50	\$820,975.61	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	44.50	\$892,087.07	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1964	45.50	\$987,098.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	46.50	\$844,033.53	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	47.50	\$565,659.72	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	48.50	\$515,143.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	49.50	\$579,706.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	50.50	\$526,334.35	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	51.50	\$331,037.32	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	52.50	\$424,311.25	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	53.50	\$388,787.23	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1955	54.50	\$318,071.42	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1954	55.50	\$195,270.12	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1953	56.50	\$158,618.17	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1952	57.50	\$117,552.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	58.50	\$158,892.33	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	59.50	\$60,688.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1949	60.50	\$55,350.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1948	61.50	\$44,926.94	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1947	62.50	\$51,878.68	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	63.50	\$10,506.37	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1945	64.50	\$11,471.03	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	65.50	\$5,047.44	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1943	66.50	\$5,203.10	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1942	67.50	\$7,583.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00

Generation Arrangement Report

Account: PECO Electric 3700 PA

Dispersion: 20.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1941	68.50	\$22,819.87	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	69.50	\$6,647.71	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1939	70.50	\$6,573.76	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1938	71.50	\$6,477.00	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1937	72.50	\$6,617.25	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1936	73.50	\$4,960.58	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1935	74.50	\$1,678.06	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1934	75.50	\$1,080.90	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1933	76.50	\$816.45	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1932	77.50	\$1,255.99	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1931	78.50	\$2,751.88	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1930	79.50	\$4,534.19	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1929	80.50	\$14,669.05	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	81.50	\$19,449.21	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1927	82.50	\$2,234.26	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	83.50	\$1,720.43	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	85.50	\$152.48	20.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$180,761,793.12	20.00	11.32	0.5326	1.0000	\$96,276,245.70	\$8,501,840.19

**Depreciation Reserve Summary**

Account: PECO Electric 3700 PA  
 Scenario: PECO Elect 370.0 Account 2010  
 Dispersion: 20 - R0.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$180,761,793.12	\$69,380,399.43	0.3838	\$111,381,393.69	0.6162
Computed	\$180,761,793.12	\$84,485,547.42	0.4674	\$96,276,245.70	0.5326
Difference		(\$15,105,147.99)	-0.0836	\$15,105,147.99	0.0836

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3700 PA  
 Scenario: PECO Elect 370.0 Account 2010  
 Dispersion: 20.00 - R0.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$180,761,793.12	11.32	\$9,835,725.98	5.441264%	8.830672%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$11,300,750.06)	0.50	(\$282,518.75)	2.500000%	
<b>Total:</b>	<b>\$180,761,793.12 *</b>		<b>\$9,553,207.23</b>	<b>5.284970%</b>	<b>8.577023%</b>
<b>Average:</b>	<b>\$175,111,418.09</b>		<b>\$9,553,207.23</b>	<b>5.455502%</b>	<b>9.035387%</b>
<b>Grand Total:</b>	<b>\$180,761,793.12 *</b>		<b>\$9,553,207.23</b>	<b>5.284970%</b>	<b>8.577023%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3710 PA

Dispersion: 35.00 - R3

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1999	10.50	\$156,401.81	35.00	24.95	0.7129	1.0000	\$111,505.90	\$4,468.82
1998	11.50	\$742,575.59	35.00	24.04	0.6869	1.0000	\$510,093.31	\$21,216.45
1997	12.50	\$51,638.40	35.00	23.14	0.6612	1.0000	\$34,143.72	\$1,475.38
1996	13.50	\$24,135.77	35.00	22.25	0.6358	1.0000	\$15,348.14	\$689.59
1995	14.50	\$38,305.98	35.00	21.38	0.6108	1.0000	\$22,176.33	\$1,037.31
1994	16.50	\$19,065.30	35.00	20.52	0.5861	1.0000	\$11,175.04	\$544.72
		\$1,030,122.85	35.00	23.93	0.6838	1.0000	\$704,440.45	\$29,432.08

Depreciation Reserve Summary

Account: PECO Electric 3710 PA  
Scenario: PECO Elect 371.0 Account 2010  
Dispersion: 35 - R3  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,030,122.85	\$913,551.59	0.8868	\$116,571.26	0.1132
Computed	\$1,030,122.85	\$325,682.40	0.3162	\$704,440.45	0.6838
Difference		\$587,869.19	0.5707	(\$587,869.19)	-0.5707

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3710 PA  
 Scenario: PECO Elect 371.0 Account 2010  
 Dispersion: 35.00 - R3  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$1,030,122.85	23.93	\$4,870.44	0.472802%	4.178079%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$4,475.62)	0.50	(\$63.94)	1.428629%	
<b>Total:</b>	<b>\$1,030,122.85 *</b>		<b>\$4,806.50</b>	<b>0.466595%</b>	<b>4.123229%</b>
<b>Average:</b>	<b>\$1,027,885.04</b>		<b>\$4,806.50</b>	<b>0.467611%</b>	<b>4.203931%</b>
<b>Grand Total:</b>	<b>\$1,030,122.85 *</b>		<b>\$4,806.50</b>	<b>0.466595%</b>	<b>4.123229%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3730 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$230,594.53	19.00	18.53	0.9753	1.0000	\$224,903.55	\$12,136.55
2008	1.50	\$149,223.83	19.00	17.62	0.9275	1.0000	\$138,404.42	\$7,853.89
2007	2.50	\$104,060.21	19.00	16.76	0.8821	1.0000	\$91,788.00	\$5,476.85
2006	3.50	\$182,789.32	19.00	15.95	0.8394	1.0000	\$153,439.58	\$9,620.49
2005	4.50	\$343,198.28	19.00	15.20	0.7999	1.0000	\$274,508.36	\$18,063.07
2004	5.50	\$615,330.92	19.00	14.51	0.7636	1.0000	\$469,880.04	\$32,385.84
2003	6.50	\$1,610,640.34	19.00	13.88	0.7307	1.0000	\$1,176,868.57	\$84,770.54
2002	7.50	\$411,726.15	19.00	13.32	0.7009	1.0000	\$288,591.80	\$21,669.80
2001	8.50	\$1,862,815.68	19.00	12.81	0.6741	1.0000	\$1,255,722.54	\$98,042.93
2000	9.50	\$71,560.87	19.00	12.35	0.6499	1.0000	\$46,504.80	\$3,766.36
1999	10.50	\$8,514,897.60	19.00	11.93	0.6276	1.0000	\$5,344,319.36	\$448,152.51
1998	11.50	\$11,059,090.81	19.00	11.53	0.6068	1.0000	\$6,710,203.35	\$562,057.41
1997	12.50	\$3,880,984.49	19.00	11.15	0.5866	1.0000	\$2,276,504.46	\$204,282.34
1996	13.50	\$1,789,283.44	19.00	10.77	0.5670	1.0000	\$1,014,488.99	\$94,172.81
1995	14.50	\$1,752,468.22	19.00	10.41	0.5479	1.0000	\$960,239.68	\$92,235.17
1994	15.50	\$400,869.36	19.00	10.06	0.5294	1.0000	\$212,234.41	\$21,098.39
1993	16.50	\$294,415.38	19.00	9.72	0.5114	1.0000	\$150,576.65	\$15,495.55
1992	17.50	\$298,894.39	19.00	9.38	0.4939	1.0000	\$147,635.79	\$15,731.28
1991	18.50	\$349,590.77	19.00	9.06	0.4769	1.0000	\$166,721.87	\$18,399.51
1990	19.50	\$458,397.64	19.00	8.75	0.4603	1.0000	\$211,022.40	\$24,126.19
1989	20.50	\$345,766.57	19.00	8.44	0.4442	1.0000	\$153,586.17	\$18,198.24
1988	21.50	\$451,831.41	19.00	8.14	0.4285	1.0000	\$193,592.72	\$23,780.60
1987	22.50	\$293,467.71	19.00	7.85	0.4131	1.0000	\$121,237.55	\$15,445.67
1986	23.50	\$189,736.80	19.00	7.57	0.3982	1.0000	\$75,550.26	\$9,986.15
1985	24.50	\$633,100.80	19.00	7.29	0.3836	1.0000	\$242,856.87	\$33,321.09
1984	25.50	\$559,680.99	19.00	7.02	0.3694	1.0000	\$206,718.75	\$29,456.89
1983	26.50	\$514,765.48	19.00	6.75	0.3554	1.0000	\$182,967.65	\$27,092.92
1982	27.50	\$337,665.49	19.00	6.50	0.3419	1.0000	\$115,441.65	\$17,771.87
1981	28.50	\$198,164.97	19.00	6.24	0.3286	1.0000	\$65,114.72	\$10,429.74
1980	29.50	\$187,879.12	19.00	6.00	0.3156	1.0000	\$59,294.45	\$9,888.37
1979	30.50	\$288,194.96	19.00	5.76	0.3029	1.0000	\$87,305.80	\$15,168.18
1978	31.50	\$206,979.02	19.00	5.52	0.2905	1.0000	\$60,129.38	\$10,893.63
1977	32.50	\$242,801.56	19.00	5.29	0.2783	1.0000	\$67,573.85	\$12,779.03
1976	33.50	\$172,007.23	19.00	5.06	0.2664	1.0000	\$45,820.69	\$9,053.01

Generation Arrangement Report

Account: PECO Electric 3730 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$99,945.85	19.00	4.84	0.2548	1.0000	\$25,463.80	\$5,280.30
1974	35.50	\$96,287.78	19.00	4.62	0.2433	1.0000	\$23,427.44	\$5,067.78
1973	36.50	\$96,680.95	19.00	4.41	0.2321	1.0000	\$22,435.31	\$5,088.47
1972	37.50	\$129,532.38	19.00	4.20	0.2210	1.0000	\$28,629.56	\$6,817.49
1971	38.50	\$82,988.48	19.00	4.00	0.2103	1.0000	\$17,447.13	\$4,368.66
1970	39.50	\$37,028.11	19.00	3.79	0.1997	1.0000	\$7,392.40	\$1,948.74
1969	40.50	\$18,562.06	19.00	3.59	0.1892	1.0000	\$3,511.95	\$976.95
1968	41.50	\$18,904.24	19.00	3.40	0.1789	1.0000	\$3,382.67	\$994.96
1967	42.50	\$13,400.65	19.00	3.21	0.1690	1.0000	\$2,264.36	\$705.30
1966	43.50	\$18,372.23	19.00	3.02	0.1590	1.0000	\$2,921.79	\$966.96
1965	44.50	\$17,645.38	19.00	2.84	0.1493	1.0000	\$2,633.97	\$928.70
1964	45.50	\$8,344.21	19.00	2.65	0.1397	1.0000	\$1,165.36	\$439.17
1963	46.50	\$17,089.66	19.00	2.48	0.1304	1.0000	\$2,227.82	\$899.46
1962	47.50	\$26,223.36	19.00	2.30	0.1210	1.0000	\$3,173.40	\$1,380.18
1961	48.50	\$16,447.43	19.00	2.12	0.1118	1.0000	\$1,838.89	\$865.65
1960	49.50	\$21,531.86	19.00	1.96	0.1031	1.0000	\$2,219.68	\$1,133.26
1959	50.50	\$18,009.28	19.00	1.79	0.0942	1.0000	\$1,696.74	\$947.86
		\$39,739,844.01	19.00	11.07	0.5824	1.0000	\$23,143,581.37	\$2,091,570.74

**Depreciation Reserve Summary**

Account: PECO Electric 3730 PA  
 Scenario: PECO Elect 373.0 Account 2010  
 Dispersion: 19 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$39,739,844.01	\$22,432,139.39	0.5645	\$17,307,704.62	0.4355
Computed	\$39,739,844.01	\$16,596,262.64	0.4176	\$23,143,581.37	0.5824
Difference		\$5,835,876.75	0.1469	(\$5,835,876.75)	-0.1469

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3730 PA  
 Scenario: PECO Elect 373.0 Account 2010  
 Dispersion: 19.00 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$39,739,844.01	11.07	\$1,564,161.03	3.936002%	9.037368%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$2,383,779.16)	0.50	(\$62,731.03)	2.631579%	
<b>Total:</b>	<b>\$39,739,844.01 *</b>		<b>\$1,501,430.00</b>	<b>3.778148%</b>	<b>8.674923%</b>
<b>Average:</b>	<b>\$38,547,954.43</b>		<b>\$1,501,430.00</b>	<b>3.894967%</b>	<b>9.316501%</b>
<b>Grand Total:</b>	<b>\$39,739,844.01 *</b>		<b>\$1,501,430.00</b>	<b>3.778148%</b>	<b>8.674923%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3731 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$79,338.66	19.00	18.53	0.9753	1.0000	\$77,378.66	\$4,175.61
2008	1.50	\$136,407.36	19.00	17.62	0.9275	1.0000	\$126,517.21	\$7,179.33
2007	2.50	\$17,810.88	19.00	16.76	0.8821	1.0000	\$15,710.38	\$937.41
2006	3.50	\$6,655.87	19.00	15.95	0.8394	1.0000	\$5,587.16	\$350.31
2005	4.50	\$6,008.06	19.00	15.20	0.7999	1.0000	\$4,805.57	\$316.21
2004	5.50	\$2,730.43	19.00	14.51	0.7636	1.0000	\$2,085.02	\$143.71
2003	6.50	\$46,100.13	19.00	13.88	0.7307	1.0000	\$33,684.61	\$2,426.32
2002	7.50	\$148,736.71	19.00	13.32	0.7009	1.0000	\$104,254.23	\$7,828.25
2001	8.50	\$404,527.10	19.00	12.81	0.6741	1.0000	\$272,691.39	\$21,290.90
2000	9.50	\$40,334.72	19.00	12.35	0.6499	1.0000	\$26,212.07	\$2,122.88
1999	10.50	\$120,676.17	19.00	11.93	0.6276	1.0000	\$75,867.13	\$6,361.90
1998	11.50	\$488,342.19	19.00	11.53	0.6068	1.0000	\$296,306.04	\$25,702.22
1997	12.50	\$53,276.48	19.00	11.15	0.5866	1.0000	\$31,250.87	\$2,804.03
1996	13.50	\$21,720.11	19.00	10.77	0.5670	1.0000	\$12,314.88	\$1,143.16
1995	14.50	\$22,890.10	19.00	10.41	0.5479	1.0000	\$12,542.30	\$1,204.74
1986	23.50	\$278.67	19.00	7.57	0.3982	1.0000	\$110.96	\$14.67
1985	24.50	\$459.11	19.00	7.29	0.3836	1.0000	\$176.11	\$24.16
		\$1,596,490.75	19.00	13.06	0.6874	1.0000	\$1,097,494.59	\$84,025.83

**Depreciation Reserve Summary**

Account: PECO Electric 3731 PA  
 Scenario: PECO Elect 373.1 Account 2010  
 Dispersion: 19 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,596,490.75	\$229,904.00	0.1440	\$1,366,586.75	0.8560
Computed	\$1,596,490.75	\$498,996.16	0.3126	\$1,097,494.59	0.6874
Difference		(\$269,092.16)	-0.1686	\$269,092.16	0.1686

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3731 PA  
 Scenario: PECO Elect 373.1 Account 2010  
 Dispersion: 19.00 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$1,596,490.75	13.06	\$104,627.92	6.553619%	7.656149%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$65,411.17)	0.50	(\$1,721.35)	2.631584%	
<b>Total:</b>	<b>\$1,596,490.75 *</b>		<b>\$102,906.57</b>	<b>6.445798%</b>	<b>7.530190%</b>
<b>Average:</b>	<b>\$1,563,786.17</b>		<b>\$102,906.57</b>	<b>6.580608%</b>	<b>7.714823%</b>
<b>Grand Total:</b>	<b>\$1,596,490.75 *</b>		<b>\$102,906.57</b>	<b>6.445798%</b>	<b>7.530190%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3732 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$676,653.44	19.00	18.53	0.9753	1.0000	\$659,953.90	\$35,613.34
2008	1.50	\$523,495.05	19.00	17.62	0.9275	1.0000	\$485,539.28	\$27,552.37
2007	2.50	\$164,274.05	19.00	16.76	0.8821	1.0000	\$144,900.60	\$8,646.00
2006	3.50	\$25,467.43	19.00	15.95	0.8394	1.0000	\$21,378.22	\$1,340.39
2005	4.50	\$44.83	19.00	15.20	0.7999	1.0000	\$35.86	\$2.36
2004	5.50	\$139,083.49	19.00	14.51	0.7636	1.0000	\$106,207.17	\$7,320.18
2003	6.50	\$42,046.64	19.00	13.88	0.7307	1.0000	\$30,722.79	\$2,212.98
2002	7.50	\$128,871.74	19.00	13.32	0.7009	1.0000	\$90,330.25	\$6,782.72
2001	8.50	\$463,035.17	19.00	12.81	0.6741	1.0000	\$312,131.63	\$24,370.27
2000	9.50	\$3,480.97	19.00	12.35	0.6499	1.0000	\$2,262.16	\$183.21
1999	10.50	\$171,446.31	19.00	11.93	0.6276	1.0000	\$107,607.15	\$9,023.49
1998	11.50	\$513,876.01	19.00	11.53	0.6068	1.0000	\$311,798.92	\$27,048.11
1997	12.50	\$129,796.68	19.00	11.15	0.5868	1.0000	\$76,136.02	\$6,831.40
1996	13.50	\$184,250.39	19.00	10.77	0.5670	1.0000	\$104,466.40	\$9,697.39
1995	14.50	\$128,503.27	19.00	10.41	0.5479	1.0000	\$70,411.51	\$6,763.33
1994	15.50	\$25,506.37	19.00	10.06	0.5294	1.0000	\$13,503.97	\$1,342.44
1993	16.50	\$55,931.29	19.00	9.72	0.5114	1.0000	\$28,605.66	\$2,943.75
1992	17.50	\$48,936.13	19.00	9.38	0.4939	1.0000	\$23,183.62	\$2,470.32
1991	18.50	\$58,061.00	19.00	9.06	0.4769	1.0000	\$27,689.63	\$3,055.84
1990	19.50	\$62,719.26	19.00	8.75	0.4603	1.0000	\$28,872.88	\$3,301.01
1989	20.50	\$32,129.83	19.00	8.44	0.4442	1.0000	\$14,271.76	\$1,691.04
1988	21.50	\$7,627.68	19.00	8.14	0.4285	1.0000	\$3,268.17	\$401.46
1987	22.50	\$17,219.31	19.00	7.85	0.4131	1.0000	\$7,113.65	\$906.28
1986	23.50	\$18,794.42	19.00	7.57	0.3982	1.0000	\$7,483.65	\$989.18
1985	24.50	\$26,430.70	19.00	7.29	0.3836	1.0000	\$10,138.79	\$1,391.09
1984	25.50	\$17,447.49	19.00	7.02	0.3694	1.0000	\$6,444.25	\$918.29
1983	26.50	\$22,102.94	19.00	6.75	0.3554	1.0000	\$7,856.24	\$1,163.31
1982	27.50	\$18,821.18	19.00	6.50	0.3419	1.0000	\$6,434.62	\$990.59
1981	28.50	\$780.20	19.00	6.24	0.3286	1.0000	\$256.36	\$41.06
1980	29.50	\$821.72	19.00	6.00	0.3156	1.0000	\$259.33	\$43.25
1979	30.50	\$2,040.27	19.00	5.76	0.3029	1.0000	\$618.08	\$107.38
1978	31.50	\$615.35	19.00	5.52	0.2905	1.0000	\$178.77	\$32.39
1974	35.50	\$4,398.80	19.00	4.82	0.2433	1.0000	\$1,070.26	\$231.52
1971	38.50	\$2,500.81	19.00	4.00	0.2103	1.0000	\$525.90	\$131.62

Generation Arrangement Report

Account: PECO Electric 3732 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1919	90.50	\$100.18	19.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1918	91.50	\$7,007.19	19.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1917	92.50	\$10,880.20	19.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	93.50	\$5,199.71	19.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1915	94.50	\$698.69	19.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1914	95.50	\$2,693.33	19.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$3,741,569.52	19.00	13.87	0.7247	1.0000	\$2,711,657.25	\$185,537.38

**Depreciation Reserve Summary**

Account: PECO Electric 3732 PA  
 Scenario: PECO Elect 373.2 Account 2010  
 Dispersion: 19 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,741,569.52	(\$604,542.11)	-0.1616	\$4,346,111.63	1.1616
Computed	\$3,741,569.52	\$1,029,912.27	0.2753	\$2,711,657.25	0.7247
Difference		(\$1,634,454.38)	-0.4388	\$1,634,454.38	0.4388

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3732 PA  
 Scenario: PECO Elect 373.2 Account 2010  
 Dispersion: 19.00 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$3,741,569.52	13.87	\$313,397.75	8.376104%	7.210992%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$135,754.09)	0.50	(\$3,572.48)	2.831582%	
<b>Total:</b>	<b>\$3,741,569.52 *</b>		<b>\$309,825.27</b>	<b>8.280623%</b>	<b>7.128792%</b>
<b>Average:</b>	<b>\$3,673,692.48</b>		<b>\$309,825.27</b>	<b>8.433620%</b>	<b>7.241895%</b>
<b>Grand Total:</b>	<b>\$3,741,569.52 *</b>		<b>\$309,825.27</b>	<b>8.280623%</b>	<b>7.128792%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3733 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2003	6.50	(\$6.52)	19.00	13.88	0.7307	1.0000	(\$4.76)	(\$0.34)
2002	7.50	\$7.10	19.00	13.32	0.7009	1.0000	\$4.98	\$0.37
2001	8.50	\$96.72	19.00	12.81	0.6741	1.0000	\$85.20	\$5.09
2000	9.50	\$8,020.39	19.00	12.35	0.6499	1.0000	\$5,212.16	\$422.13
1999	10.50	\$795,348.18	19.00	11.93	0.6276	1.0000	\$499,195.04	\$41,860.43
1998	11.50	\$1,030,878.48	19.00	11.53	0.6068	1.0000	\$825,494.84	\$54,258.76
1997	12.50	\$354,735.94	19.00	11.15	0.5866	1.0000	\$208,080.69	\$18,670.31
1996	13.50	\$145,037.08	19.00	10.77	0.5670	1.0000	\$82,233.21	\$7,633.53
1995	14.50	\$153,982.44	19.00	10.41	0.5479	1.0000	\$84,361.50	\$8,103.29
1994	15.50	\$65,942.84	19.00	10.06	0.5294	1.0000	\$34,912.47	\$3,470.68
1993	16.50	\$165,557.05	19.00	9.72	0.5114	1.0000	\$84,672.98	\$8,713.53
1992	17.50	\$123,795.25	19.00	9.38	0.4939	1.0000	\$61,147.38	\$6,515.54
1991	18.50	\$137,323.13	19.00	9.06	0.4769	1.0000	\$65,490.20	\$7,227.53
1990	19.50	\$218,921.68	19.00	8.75	0.4603	1.0000	\$100,780.14	\$11,522.19
1989	20.50	\$178,106.10	19.00	8.44	0.4442	1.0000	\$79,113.01	\$9,374.01
1988	21.50	\$247,965.27	19.00	8.14	0.4285	1.0000	\$106,243.77	\$13,050.80
1987	22.50	\$162,745.82	19.00	7.85	0.4131	1.0000	\$67,233.65	\$8,565.57
1986	23.50	\$139,650.24	19.00	7.57	0.3982	1.0000	\$55,606.57	\$7,350.01
1985	24.50	\$177,432.44	19.00	7.29	0.3836	1.0000	\$68,062.92	\$9,338.55
1984	25.50	\$90,923.20	19.00	7.02	0.3694	1.0000	\$33,582.58	\$4,785.43
1983	26.50	\$93,250.15	19.00	6.75	0.3554	1.0000	\$33,144.73	\$4,907.90
1982	27.50	\$103,329.24	19.00	6.50	0.3419	1.0000	\$35,326.37	\$5,438.38
1981	28.50	\$85,402.36	19.00	6.24	0.3286	1.0000	\$28,062.23	\$4,494.86
1980	29.50	\$68,989.98	19.00	6.00	0.3156	1.0000	\$21,773.16	\$3,631.05
1979	30.50	\$102,910.86	19.00	5.76	0.3029	1.0000	\$31,175.82	\$5,416.36
1978	31.50	\$90,886.18	19.00	5.52	0.2906	1.0000	\$26,403.30	\$4,783.48
1977	32.50	\$100,033.87	19.00	5.29	0.2783	1.0000	\$27,840.32	\$5,264.94
1976	33.50	\$116,014.53	19.00	5.06	0.2664	1.0000	\$30,904.90	\$6,106.03
1975	34.50	\$85,636.53	19.00	4.84	0.2548	1.0000	\$21,818.17	\$4,507.19
1974	35.50	\$93,741.83	19.00	4.62	0.2433	1.0000	\$22,807.99	\$4,933.78
1973	36.50	\$95,181.47	19.00	4.41	0.2321	1.0000	\$22,087.35	\$5,009.55
1972	37.50	\$55,121.13	19.00	4.20	0.2210	1.0000	\$12,183.01	\$2,901.11
1971	38.50	\$28,007.23	19.00	4.00	0.2103	1.0000	\$5,889.68	\$1,474.06
1970	39.50	\$14,916.81	19.00	3.79	0.1997	1.0000	\$2,978.20	\$785.10

Generation Arrangement Report

Account: PECO Electric 3733 PA

Dispersion: 19.00 - L1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	40.50	\$11,545.02	19.00	3.59	0.1892	1.0000	\$2,184.32	\$607.63
1968	41.50	\$9,204.50	19.00	3.40	0.1789	1.0000	\$1,647.02	\$484.45
1967	42.50	\$8,736.44	19.00	3.21	0.1690	1.0000	\$1,476.23	\$459.81
1966	43.50	\$7,471.52	19.00	3.02	0.1590	1.0000	\$1,188.22	\$393.24
1965	44.50	\$839.66	19.00	2.84	0.1493	1.0000	\$125.34	\$44.19
		\$5,367,662.14	19.00	9.17	0.4826	1.0000	\$2,590,504.87	\$282,508.53

**Depreciation Reserve Summary**

Account: PECO Electric 3733 PA  
 Scenario: PECO Elect 373.3 Account 2010  
 Dispersion: 19 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$5,367,662.14	\$3,919,350.81	0.7302	\$1,448,311.33	0.2698
Computed	\$5,367,662.14	\$2,777,157.27	0.5174	\$2,590,504.87	0.4826
Difference		\$1,142,193.54	0.2128	(\$1,142,193.54)	-0.2128

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3733 PA  
 Scenario: PECO Elect 373.3 Account 2010  
 Dispersion: 19.00 - L1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$5,367,662.14	9.17	\$157,946.16	2.942550%	10.905539%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$439,208.59)	0.50	(\$11,558.12)	2.631579%	
<b>Total:</b>	<b>\$5,367,662.14 *</b>		<b>\$146,388.04</b>	<b>2.727222%</b>	<b>10.107498%</b>
<b>Average:</b>	<b>\$5,148,057.85</b>		<b>\$146,388.04</b>	<b>2.843559%</b>	<b>11.913991%</b>
<b>Grand Total:</b>	<b>\$5,367,662.14 *</b>		<b>\$146,388.04</b>	<b>2.727222%</b>	<b>10.107498%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: *PECO ELECT 390 COMPOSITE*

Dispersion: 50.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	1.50	\$292,815.36	50.00	48.77	0.9753	1.0000	\$285,596.86	\$5,856.31
2007	2.50	\$39,479.62	50.00	47.95	0.9590	1.0000	\$37,861.76	\$789.59
2006	3.50	\$11,634.00	50.00	47.14	0.9428	1.0000	\$10,968.42	\$232.68
2005	4.50	\$491,534.95	50.00	46.33	0.9267	1.0000	\$455,482.12	\$9,830.70
2004	5.50	\$100,945.78	50.00	45.53	0.9106	1.0000	\$91,922.70	\$2,018.92
2003	6.50	\$2,312,873.42	50.00	44.73	0.8947	1.0000	\$2,069,222.63	\$48,257.47
2002	7.50	\$295,439.01	50.00	43.94	0.8788	1.0000	\$259,630.72	\$5,908.78
2001	8.50	\$672,471.52	50.00	43.15	0.8630	1.0000	\$580,367.69	\$13,448.43
1996	13.50	\$40,816.01	50.00	39.28	0.7856	1.0000	\$32,066.51	\$816.32
1995	14.50	\$161,454.79	50.00	38.52	0.7704	1.0000	\$124,391.28	\$3,229.10
1994	15.50	\$27,503.16	50.00	37.77	0.7553	1.0000	\$20,774.16	\$550.06
1993	16.50	\$3,883,914.67	50.00	37.02	0.7403	1.0000	\$2,875,412.93	\$77,678.29
1992	17.50	\$2,785,757.48	50.00	36.27	0.7254	1.0000	\$2,020,905.14	\$55,715.15
1991	18.50	\$1,028.95	50.00	35.53	0.7107	1.0000	\$731.22	\$20.58
1990	19.50	\$2,868,721.63	50.00	34.80	0.6960	1.0000	\$1,996,541.76	\$57,374.43
1989	20.50	\$36,025.35	50.00	34.07	0.6814	1.0000	\$24,547.46	\$720.51
1988	21.50	\$1,279,559.47	50.00	33.35	0.6669	1.0000	\$853,385.03	\$25,591.19
1987	22.50	\$1,342,846.10	50.00	32.63	0.6526	1.0000	\$876,342.64	\$28,856.92
1986	23.50	\$1,563,064.94	50.00	31.92	0.6384	1.0000	\$997,846.22	\$31,261.30
1985	24.50	\$500,847.72	50.00	31.22	0.6243	1.0000	\$312,684.10	\$10,016.95
1984	25.50	\$83,032.20	50.00	30.52	0.6104	1.0000	\$50,679.66	\$1,660.64
1983	26.50	\$139,432.38	50.00	29.83	0.5965	1.0000	\$83,178.35	\$2,788.65
1982	27.50	\$179,298.12	50.00	29.14	0.5829	1.0000	\$104,510.21	\$3,585.96
1981	28.50	\$117,588.23	50.00	28.47	0.5694	1.0000	\$66,950.56	\$2,351.76
1980	29.50	\$148,520.21	50.00	27.80	0.5560	1.0000	\$82,577.00	\$2,970.40
1979	30.50	\$67,593.74	50.00	27.14	0.5428	1.0000	\$36,688.81	\$1,351.87
1978	31.50	\$11,266.84	50.00	26.49	0.5297	1.0000	\$5,966.41	\$225.34
1977	32.50	\$17,827.25	50.00	25.84	0.5168	1.0000	\$9,213.86	\$356.55
1976	33.50	\$1,405.70	50.00	25.21	0.5041	1.0000	\$708.64	\$26.11
1975	34.50	\$73,313.19	50.00	24.58	0.4916	1.0000	\$36,038.70	\$1,466.26
1974	35.50	\$1,278,309.22	50.00	23.96	0.4792	1.0000	\$612,562.91	\$25,566.18
1973	36.50	\$6,193.30	50.00	23.35	0.4670	1.0000	\$2,892.30	\$123.87
1972	37.50	\$6,322.66	50.00	22.75	0.4550	1.0000	\$2,876.77	\$126.45
1970	39.50	\$3,300.51	50.00	21.58	0.4315	1.0000	\$1,424.30	\$66.01

Generation Arrangement Report

Account: *PLCO Elmer 390 Composite*

Dispersion: 50.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	40.50	\$2,477,675.66	50.00	21.00	0.4201	1.0000	\$1,040,865.88	\$49,553.51
1968	41.50	\$9,429.57	50.00	20.44	0.4089	1.0000	\$3,855.31	\$188.59
1966	43.50	\$6,733.38	50.00	19.35	0.3870	1.0000	\$2,605.56	\$134.67
1964	45.50	\$8,069.40	50.00	18.29	0.3659	1.0000	\$2,952.45	\$161.39
1963	46.50	\$31,345.12	50.00	17.78	0.3557	1.0000	\$11,148.20	\$626.90
1962	47.50	\$1,279.82	50.00	17.28	0.3456	1.0000	\$442.36	\$25.60
1961	48.50	\$8,490.49	50.00	16.79	0.3358	1.0000	\$2,851.34	\$169.81
1960	49.50	\$12,378.91	50.00	16.31	0.3262	1.0000	\$4,038.40	\$247.58
1959	50.50	\$270.46	50.00	15.84	0.3168	1.0000	\$85.89	\$5.41
1958	51.50	\$507,739.87	50.00	15.38	0.3077	1.0000	\$156,213.98	\$10,154.80
1955	54.50	\$98.26	50.00	14.07	0.2814	1.0000	\$27.65	\$1.97
1954	55.50	\$959.98	50.00	13.65	0.2730	1.0000	\$282.10	\$19.20
1953	56.50	\$46,739.49	50.00	13.24	0.2649	1.0000	\$12,380.04	\$834.79
1952	57.50	\$981.95	50.00	12.85	0.2569	1.0000	\$252.28	\$19.64
1951	58.50	\$1,377.12	50.00	12.46	0.2492	1.0000	\$343.12	\$27.54
1950	59.50	\$5,950.18	50.00	12.08	0.2416	1.0000	\$1,437.42	\$119.00
1949	60.50	\$13,572.45	50.00	11.71	0.2342	1.0000	\$3,178.32	\$271.45
1948	61.50	\$323.45	50.00	11.35	0.2269	1.0000	\$73.40	\$6.47
1946	63.50	\$20,049.42	50.00	10.65	0.2130	1.0000	\$4,269.91	\$400.99
1944	65.50	\$87.10	50.00	9.98	0.1996	1.0000	\$17.36	\$1.74
1942	67.50	\$189.68	50.00	9.34	0.1867	1.0000	\$35.42	\$3.79
1941	68.50	\$1,371.44	50.00	9.02	0.1805	1.0000	\$247.52	\$27.43
1935	74.50	\$50.25	50.00	7.25	0.1450	1.0000	\$7.28	\$1.01
1933	76.50	\$25.47	50.00	6.69	0.1338	1.0000	\$3.41	\$0.51
1931	78.50	\$1,098.79	50.00	6.15	0.1231	1.0000	\$135.22	\$21.98
1929	80.50	\$14,206.75	50.00	5.64	0.1127	1.0000	\$1,601.66	\$284.14
1927	82.50	\$19,729.52	50.00	5.15	0.1029	1.0000	\$2,030.41	\$394.59
		\$24,032,361.42	50.00	33.86	0.6772	1.0000	\$16,274,313.45	\$480,647.23

**Depreciation Reserve Summary**

**Account:** PECO Elect 390 Composite  
**Scenario:** PECO Elect 390 Composite 2010  
**Dispersion:** 50 - R1.5  
**Average Net Salvage Rate:** 0.00%  
**Future Net Salvage Rate:** 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$24,032,361.42	\$9,860,448.85	0.4103	\$14,171,914.57	0.5897
Computed	\$24,032,361.42	\$7,758,047.97	0.3228	\$16,274,313.45	0.6772
Difference		\$2,102,398.88	0.0875	(\$2,102,398.88)	-0.0875

**Remaining Life Depreciation Accrual**

Account: PECO Elect 390 Composite  
 Scenario: PECO Elect 390 Composite 2010  
 Dispersion: 50.00 - R1.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$24,032,361.42	33.86	\$418,554.77	1.741630%	2.953410%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$245,964.58)	0.50	(\$2,459.65)	1.000002%	
<b>Total:</b>	<b>\$24,032,361.42 *</b>		<b>\$416,095.12</b>	<b>1.731395%</b>	<b>2.936054%</b>
<b>Average:</b>	<b>\$23,909,379.13</b>		<b>\$416,095.12</b>	<b>1.740301%</b>	<b>2.961756%</b>
<b>Grand Total:</b>	<b>\$24,032,361.42 *</b>		<b>\$416,095.12</b>	<b>1.731395%</b>	<b>2.936054%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Electric 3911 PA

Dispersion: 10.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	1.50	\$58,817.03	10.00	8.50	0.8500	1.0000	\$49,994.48	\$5,881.70
2003	6.50	\$49,427.99	10.00	3.50	0.3500	1.0000	\$17,299.80	\$4,942.80
2000	9.50	\$79,157.97	10.00	0.50	0.0500	1.0000	\$3,957.90	\$7,915.80
		\$187,402.99	10.00	3.80	0.3802	1.0000	\$71,252.17	\$18,740.30

**Depreciation Reserve Summary**

Account: PECO Electric 3911 PA  
 Scenario: PECO Elect 391.1 Account 2010  
 Dispersion: 10 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$187,402.99	\$81,327.51	0.4340	\$108,075.48	0.5660
Computed	\$187,402.99	\$116,150.82	0.6198	\$71,252.17	0.3802
Difference		(\$34,823.31)	-0.1858	\$34,823.31	0.1858

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3911 PA  
 Scenario: PECO Elect 391.1 Account 2010  
 Dispersion: 10.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$187,402.99	3.80	\$27,899.31	14.887333%	26.301372%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$79,157.97)	0.50	(\$3,957.90)	5.000002%	
<b>Total:</b>	<b>\$187,402.99 *</b>		<b>\$23,941.41</b>	<b>12.775360%</b>	<b>22.570161%</b>
<b>Average:</b>	<b>\$147,824.01</b>		<b>\$23,941.41</b>	<b>16.195886%</b>	<b>36.004013%</b>
<b>Grand Total:</b>	<b>\$187,402.99 *</b>		<b>\$23,941.41</b>	<b>12.775360%</b>	<b>22.570161%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Electric 3912 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$78,405.48	15.00	14.50	0.9687	1.0000	\$75,791.94	\$5,227.03
2003	6.50	\$312,955.49	15.00	8.50	0.5687	1.0000	\$177,341.44	\$20,863.70
2000	9.50	\$1,296,615.28	15.00	5.50	0.3667	1.0000	\$475,425.60	\$86,441.02
1996	13.50	\$1,599,262.30	15.00	1.50	0.1000	1.0000	\$159,928.23	\$106,618.82
		\$3,287,258.53	15.00	4.05	0.2703	1.0000	\$888,487.22	\$219,150.57

**Depreciation Reserve Summary**

Account: PECO Electric 3912 PA  
 Scenario: PECO Elect 391.2 Account 2010  
 Dispersion: 15 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$3,287,258.53	\$1,709,362.23	0.5200	\$1,577,896.30	0.4800
Computed	\$3,287,258.53	\$2,398,771.31	0.7297	\$888,487.22	0.2703
Difference		(\$689,409.08)	-0.2097	\$688,409.08	0.2097

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3912 PA  
 Scenario: PECO Elect 391.2 Account 2010  
 Dispersion: 15.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$3,287,258.53	4.05	\$389,197.34	11.839572%	24.665584%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$3,287,258.53 *</b>		<b>\$389,197.34</b>	<b>11.839572%</b>	<b>24.665584%</b>
<b>Average:</b>	<b>\$3,287,258.53</b>		<b>\$389,197.34</b>	<b>11.839572%</b>	<b>24.665584%</b>
<b>Grand Total:</b>	<b>\$3,287,258.53 *</b>		<b>\$389,197.34</b>	<b>11.839572%</b>	<b>24.665584%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Electric 3913 PA

Dispersion: 5.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$270,104.10	5.00	4.50	0.9000	1.0000	\$243,093.69	\$54,020.82
2008	1.50	\$9,035.35	5.00	3.50	0.7000	1.0000	\$6,324.75	\$1,807.07
2007	2.50	\$12,780.78	5.00	2.50	0.5000	1.0000	\$6,390.39	\$2,556.16
2006	3.50	\$599,501.69	5.00	1.50	0.3000	1.0000	\$179,850.51	\$119,900.34
2005	4.50	\$584,322.67	5.00	0.50	0.1000	1.0000	\$58,432.27	\$116,864.53
		\$1,475,744.59	5.00	1.87	0.3348	1.0000	\$494,091.60	\$295,148.92

**Depreciation Reserve Summary**

Account: PECO Electric 3913 PA  
 Scenario: PECO Elect 391.3 Account 2010  
 Dispersion: 5 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,475,744.59	\$620,200.43	0.4203	\$855,544.16	0.5797
Computed	\$1,475,744.59	\$881,652.99	0.6652	\$494,091.60	0.3348
Difference		(\$361,452.56)	-0.2449	\$361,452.56	0.2449

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3913 PA  
 Scenario: PECO Elect 391.3 Account 2010  
 Dispersion: 5.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$1,475,744.59	1.67	\$511,064.93	34.630988%	59.735658%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$584,322.67)	0.50	(\$58,432.27)	10.000001%	
<b>Total:</b>	<b>\$1,475,744.59 *</b>		<b>\$452,632.66</b>	<b>30.671477%</b>	<b>52.905821%</b>
<b>Average:</b>	<b>\$1,183,583.26</b>		<b>\$452,632.66</b>	<b>38.242571%</b>	<b>80.341935%</b>
<b>Grand Total:</b>	<b>\$1,475,744.59 *</b>		<b>\$452,632.66</b>	<b>30.671477%</b>	<b>52.905821%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Electric 3830 PA

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	8.50	\$10,174.50	20.00	11.50	0.5750	1.0000	\$5,850.34	\$508.73
1998	11.50	\$872,019.00	20.00	8.50	0.4250	1.0000	\$370,608.08	\$43,600.95
		\$882,193.50	20.00	8.53	0.4267	1.0000	\$376,458.41	\$44,109.68

**Depreciation Reserve Summary**

Account: PECO Electric 3930 PA  
 Scenario: PECO Elect 393.0 Account 2010  
 Dispersion: 20 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$882,193.50	\$474,218.93	0.5375	\$407,976.57	0.4625
Computed	\$882,193.50	\$506,735.09	0.5733	\$376,458.41	0.4267
Difference		(\$31,518.16)	-0.0357	\$31,518.16	0.0357

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3930 PA  
 Scenario: PECO Elect 393.0 Account 2010  
 Dispersion: 20.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$882,193.50	8.53	\$47,802.66	5.418614%	11.717011%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$882,193.50 *</b>		<b>\$47,802.66</b>	<b>5.418614%</b>	<b>11.717011%</b>
<b>Average:</b>	<b>\$882,193.50</b>		<b>\$47,802.66</b>	<b>5.418614%</b>	<b>11.717011%</b>
<b>Grand Total:</b>	<b>\$882,193.50 *</b>		<b>\$47,802.66</b>	<b>5.418614%</b>	<b>11.717011%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: **PECO Electric 3940 PA**  
 Dispersion: **20.00 - SQ**  
 Average Net Salvage Rate: **0.00%**  
 Future Net Salvage Rate: **0.00%**

**Broad Group Procedure**  
**January 1, 2010**

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$1,536,631.67	20.00	19.50	0.9750	1.0000	\$1,498,215.88	\$76,831.58
2008	1.50	\$521,432.98	20.00	18.50	0.9250	1.0000	\$482,325.51	\$26,071.65
2007	2.50	\$1,052,519.06	20.00	17.50	0.8750	1.0000	\$920,954.18	\$52,625.95
2006	3.50	\$1,805,806.17	20.00	16.50	0.8250	1.0000	\$1,324,625.09	\$80,280.31
2005	4.50	\$1,653,065.02	20.00	15.50	0.7750	1.0000	\$1,281,125.39	\$82,653.25
2004	5.50	\$654,752.82	20.00	14.50	0.7250	1.0000	\$474,695.79	\$32,737.64
2003	6.50	\$530,666.67	20.00	13.50	0.6750	1.0000	\$358,193.25	\$26,532.83
2002	7.50	\$889,361.24	20.00	12.50	0.6250	1.0000	\$555,850.76	\$44,468.06
2001	8.50	\$1,560,782.21	20.00	11.50	0.5750	1.0000	\$897,449.77	\$78,039.11
2000	9.50	\$15,865.86	20.00	10.50	0.5250	1.0000	\$8,329.58	\$799.29
1999	10.50	\$714,311.49	20.00	9.50	0.4750	1.0000	\$339,297.96	\$35,715.57
1998	11.50	\$70,031.48	20.00	8.50	0.4250	1.0000	\$29,763.38	\$3,501.57
1997	12.50	\$411,563.19	20.00	7.50	0.3750	1.0000	\$154,336.20	\$20,578.16
1995	14.50	\$214,179.83	20.00	5.50	0.2750	1.0000	\$58,899.45	\$10,708.99
1994	15.50	\$34,117.42	20.00	4.50	0.2250	1.0000	\$7,676.42	\$1,705.87
1993	16.50	\$126,550.43	20.00	3.50	0.1750	1.0000	\$22,146.33	\$6,327.52
1992	17.50	\$121,951.86	20.00	2.50	0.1250	1.0000	\$15,243.98	\$6,097.59
1991	18.50	\$562,993.00	20.00	1.50	0.0750	1.0000	\$42,224.48	\$28,149.65
1990	19.50	\$554,156.10	20.00	0.50	0.0250	1.0000	\$13,853.90	\$27,707.81
		\$12,830,528.50	20.00	13.23	0.6613	1.0000	\$8,485,207.30	\$641,526.43

**Depreciation Reserve Summary**

Account: PECO Electric 3940 PA  
 Scenario: PECO Elect 394.0 Account 2010  
 Dispersion: 20 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$12,830,528.50	\$1,466,208.71	0.1143	\$11,364,319.79	0.8857
Computed	\$12,830,528.50	\$4,345,321.20	0.3387	\$8,485,207.30	0.6613
Difference		(\$2,879,112.49)	-0.2244	\$2,879,112.49	0.2244

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3940 PA  
 Scenario: PECO Elect 394.0 Account 2010  
 Dispersion: 20.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$12,830,528.50	13.23	\$859,202.55	6.696548%	7.580528%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$554,158.10)	0.50	(\$13,853.90)	2.500000%	
<b>Total:</b>	<b>\$12,830,528.50 *</b>		<b>\$845,348.65</b>	<b>6.588572%</b>	<b>7.438821%</b>
<b>Average:</b>	<b>\$12,553,450.45</b>		<b>\$845,348.65</b>	<b>6.733894%</b>	<b>7.624517%</b>
<b>Grand Total:</b>	<b>\$12,830,528.50 *</b>		<b>\$845,348.65</b>	<b>6.588572%</b>	<b>7.438821%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Electric 3951 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	2.50	\$90,148.95	15.00	12.50	0.8333	1.0000	\$75,124.13	\$8,009.93
2006	3.50	\$6,844.07	15.00	11.50	0.7667	1.0000	\$5,093.79	\$442.94
2005	4.50	\$158,343.65	15.00	10.50	0.7000	1.0000	\$110,840.55	\$10,566.24
2003	6.50	\$55,889.29	15.00	8.50	0.5667	1.0000	\$31,870.60	\$3,725.95
1998	11.50	\$7,307.66	15.00	3.50	0.2333	1.0000	\$1,705.12	\$487.18
		<b>\$318,333.62</b>	<b>15.00</b>	<b>10.58</b>	<b>0.7050</b>	<b>1.0000</b>	<b>\$224,434.19</b>	<b>\$21,222.24</b>

Depreciation Reserve Summary

Account: PECO Electric 3951 PA  
Scenario: PECO Elect 395.1 Account 2010  
Dispersion: 15 - SQ  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$318,333.62	\$91,696.04	0.2881	\$226,637.58	0.7119
Computed	\$318,333.62	\$93,899.43	0.2950	\$224,434.19	0.7050
Difference		(\$2,203.39)	-0.0069	\$2,203.39	0.0069

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3951 PA  
 Scenario: PECO Elect 395.1 Account 2010  
 Dispersion: 15.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$318,333.62	10.58	\$21,430.59	6.732117%	9.455887%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$318,333.62 *</b>		<b>\$21,430.59</b>	<b>6.732117%</b>	<b>9.455887%</b>
<b>Average:</b>	<b>\$318,333.62</b>		<b>\$21,430.59</b>	<b>6.732117%</b>	<b>9.455887%</b>
<b>Grand Total:</b>	<b>\$318,333.62 *</b>		<b>\$21,430.59</b>	<b>6.732117%</b>	<b>9.455887%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3952 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	2.50	\$95,510.27	15.00	12.50	0.8333	1.0000	\$79,591.89	\$6,367.35
1998	11.50	\$293,581.11	15.00	3.50	0.2333	1.0000	\$68,502.26	\$19,572.07
		\$389,091.38	15.00	5.71	0.3806	1.0000	\$148,094.15	\$25,939.43

**Depreciation Reserve Summary**

**Account:** PECO Electric 3952 PA

**Scenario:** PECO Elect 395.2 Account 2010

**Dispersion:** 15 - SQ

**Average Net Salvage Rate:** 0.00%

**Future Net Salvage Rate:** 0.00%

**Broad Group Procedure**

**January 1, 2010**

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$389,091.38	\$232,625.71	0.5979	\$156,465.67	0.4021
Computed	\$389,091.38	\$240,997.23	0.6194	\$148,094.15	0.3806
Difference		(\$8,371.52)	-0.0215	\$8,371.52	0.0215

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3952 PA  
 Scenario: PECO Elect 395.2 Account 2010  
 Dispersion: 15.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$389,091.38	5.71	\$27,405.74	7.043523%	17.515497%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$389,091.38 *</b>		<b>\$27,405.74</b>	<b>7.043523%</b>	<b>17.515497%</b>
<b>Average:</b>	<b>\$389,091.38</b>		<b>\$27,405.74</b>	<b>7.043523%</b>	<b>17.515497%</b>
<b>Grand Total:</b>	<b>\$389,091.38 *</b>		<b>\$27,405.74</b>	<b>7.043523%</b>	<b>17.515497%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Electric 3970 PA

Dispersion: 28.00 - S2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$2,197,873.11	28.00	27.50	0.9821	1.0000	\$2,158,625.38	\$78,495.47
2008	1.50	\$709,066.56	28.00	26.50	0.9464	1.0000	\$671,083.29	\$25,323.81
2007	2.50	\$1,140,372.74	28.00	25.50	0.9107	1.0000	\$1,038,583.99	\$40,727.80
2006	3.50	\$902,700.33	28.00	24.50	0.8751	1.0000	\$789,978.66	\$32,239.30
2004	5.50	\$374.23	28.00	22.53	0.8045	1.0000	\$301.08	\$13.37
2003	6.50	\$328,876.04	28.00	21.55	0.7698	1.0000	\$253,012.96	\$11,738.43
2002	7.50	\$1,159,560.47	28.00	20.60	0.7356	1.0000	\$852,951.70	\$41,412.87
2001	8.50	\$8,460,694.79	28.00	19.66	0.7021	1.0000	\$5,940,174.76	\$302,167.67
1999	10.50	(\$963,239.52)	28.00	17.85	0.6376	1.0000	(\$550,360.34)	(\$30,829.98)
1998	11.50	(\$5,845,183.44)	28.00	16.99	0.6068	1.0000	(\$3,546,997.03)	(\$208,756.55)
1997	12.50	(\$1,714,850.91)	28.00	16.16	0.5771	1.0000	(\$989,644.35)	(\$61,244.68)
1996	13.50	(\$9,581.77)	28.00	15.36	0.5486	1.0000	(\$5,256.26)	(\$342.21)
1995	14.50	\$712,931.96	28.00	14.59	0.5211	1.0000	\$371,533.28	\$25,461.86
1994	15.50	\$106,649.90	28.00	13.86	0.4949	1.0000	\$52,783.72	\$3,808.92
1992	17.50	\$475,177.35	28.00	12.48	0.4459	1.0000	\$211,862.99	\$16,970.62
1989	20.50	\$46,425.08	28.00	10.66	0.3807	1.0000	\$17,672.54	\$1,658.04
1982	27.50	\$268,025.14	28.00	7.30	0.2608	1.0000	\$75,117.75	\$10,286.61
1981	28.50	\$52,705.10	28.00	6.91	0.2467	1.0000	\$13,000.68	\$1,882.33
1978	31.50	\$18,912.82	28.00	5.82	0.2078	1.0000	\$3,929.91	\$675.46
1974	35.50	\$20,057.26	28.00	4.56	0.1628	1.0000	\$3,264.35	\$716.33
1972	37.50	\$23,953.91	28.00	3.99	0.1426	1.0000	\$3,415.52	\$855.50
1971	38.50	\$20,360.99	28.00	3.73	0.1331	1.0000	\$2,710.42	\$727.18
1970	39.50	\$38,893.28	28.00	3.47	0.1238	1.0000	\$4,813.73	\$1,389.05
1969	40.50	\$28,659.93	28.00	3.22	0.1149	1.0000	\$3,292.93	\$1,023.57
1968	41.50	\$28,755.83	28.00	2.97	0.1061	1.0000	\$3,051.13	\$1,026.99
1967	42.50	\$2,251.68	28.00	2.74	0.0977	1.0000	\$220.10	\$80.42
1966	43.50	\$12,932.97	28.00	2.50	0.0894	1.0000	\$1,156.79	\$461.89
1964	45.50	\$23,389.06	28.00	2.07	0.0740	1.0000	\$1,731.12	\$835.32
1963	46.50	\$57,116.20	28.00	1.86	0.0663	1.0000	\$3,785.89	\$2,039.86
1962	47.50	\$45,396.98	28.00	1.66	0.0592	1.0000	\$2,687.29	\$1,621.32
1961	48.50	\$50,531.30	28.00	1.45	0.0519	1.0000	\$2,620.51	\$1,804.69
1960	49.50	\$11,799.65	28.00	1.27	0.0452	1.0000	\$533.26	\$421.42
1959	50.50	\$2,461.11	28.00	1.07	0.0382	1.0000	\$93.99	\$87.90
1958	51.50	\$6,185.47	28.00	0.89	0.0318	1.0000	\$196.39	\$220.91

Generation Arrangement Report

Account: PECO Electric 3970 PA

Dispersion: 28.00 - S2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1957	52.50	\$7,899.85	28.00	0.74	0.0264	1.0000	\$208.75	\$282.14
1956	53.50	\$17,500.99	28.00	0.55	0.0196	1.0000	\$343.78	\$625.04
1955	54.50	(\$285.70)	28.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1951	58.50	\$172.85	28.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1950	59.50	\$3,282.81	28.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1944	65.50	\$5,432.16	28.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1940	69.50	\$835.85	28.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$8,574,674.21	28.00	24.17	0.8621	1.0000	\$7,392,478.05	\$305,908.44

**Depreciation Reserve Summary**

Account: PECO Electric 3970 PA  
 Scenario: PECO Electric 397.0 Account 2010  
 Dispersion: 28 - S2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$8,574,674.21	\$2,531,797.46	0.2953	\$6,042,876.75	0.7047
Computed	\$8,574,674.21	\$1,182,196.16	0.1379	\$7,392,478.05	0.8621
Difference		\$1,349,601.30	0.1574	(\$1,349,601.30)	-0.1574

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3970 PA  
 Scenario: PECO Electric 397.0 Account 2010  
 Dispersion: 28.00 - S2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$8,574,674.21	24.17	\$250,060.54	2.916269%	4.136104%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$157,802.17)	0.50	(\$2,817.90)	1.785717%	
<b>Total:</b>	<b>\$8,574,674.21 *</b>		<b>\$247,242.64</b>	<b>2.883406%</b>	<b>4.091473%</b>
<b>Average:</b>	<b>\$8,495,773.13</b>		<b>\$247,242.64</b>	<b>2.910184%</b>	<b>4.145601%</b>
<b>Grand Total:</b>	<b>\$8,574,674.21 *</b>		<b>\$247,242.64</b>	<b>2.883406%</b>	<b>4.091473%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Electric 3980 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	1.50	(\$49,903.05)	15.00	13.50	0.9000	1.0000	(\$44,912.75)	(\$3,326.87)
2007	2.50	\$75,720.10	15.00	12.50	0.8333	1.0000	\$63,100.08	\$5,048.01
2004	5.50	\$626,876.02	15.00	9.50	0.6333	1.0000	\$397,021.48	\$41,791.73
2003	6.50	\$212,904.36	15.00	8.50	0.5667	1.0000	\$120,645.80	\$14,193.82
2002	7.50	\$382,607.36	15.00	7.50	0.5000	1.0000	\$191,303.68	\$25,507.16
2001	8.50	\$20,279.96	15.00	6.50	0.4333	1.0000	\$8,787.98	\$1,352.00
2000	9.50	\$75,293.97	15.00	5.50	0.3667	1.0000	\$27,607.79	\$5,019.60
1998	11.50	\$466,094.63	15.00	3.50	0.2333	1.0000	\$108,755.41	\$31,072.98
1997	12.50	\$816,521.12	15.00	2.50	0.1667	1.0000	\$102,753.52	\$41,101.41
1996	13.50	\$325,435.50	15.00	1.50	0.1000	1.0000	\$32,543.55	\$21,895.70
		\$2,751,829.97	15.00	5.49	0.3662	1.0000	\$1,007,606.56	\$183,455.33

**Depreciation Reserve Summary**

Account: PECO Electric 3980 PA  
 Scenario: PECO Elect 398.0 Account 2010  
 Dispersion: 15 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,751,829.97	\$1,280,575.43	0.4654	\$1,471,254.54	0.5346
Computed	\$2,751,829.97	\$1,744,223.41	0.6338	\$1,007,606.56	0.3662
Difference		(\$463,647.98)	-0.1685	\$463,647.98	0.1685

**Remaining Life Depreciation Accrual**

Account: PECO Electric 3980 PA  
 Scenario: PECO Elect 398.0 Account 2010  
 Dispersion: 15.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$2,751,829.97	5.49	\$267,871.90	9.734319%	18.207040%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$2,751,829.97 *</b>		<b>\$267,871.90</b>	<b>9.734319%</b>	<b>18.207040%</b>
<b>Average:</b>	<b>\$2,751,829.97</b>		<b>\$267,871.90</b>	<b>9.734319%</b>	<b>18.207040%</b>
<b>Grand Total:</b>	<b>\$2,751,829.97 *</b>		<b>\$267,871.90</b>	<b>9.734319%</b>	<b>18.207040%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: *PECO Common 390 Composite*

Dispersion: 50.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$14,250,525.40	50.00	49.55	0.9909	1.0000	\$14,121,503.26	\$285,010.51
2008	1.50	\$6,776,952.75	50.00	48.65	0.9729	1.0000	\$6,593,324.36	\$135,539.06
2007	2.50	\$5,152,312.40	50.00	47.75	0.9550	1.0000	\$4,920,330.17	\$103,046.25
2006	3.50	\$732,018.27	50.00	46.86	0.9371	1.0000	\$686,007.73	\$14,640.37
2005	4.50	\$1,888,299.35	50.00	45.97	0.9194	1.0000	\$1,736,141.85	\$37,765.99
2004	5.50	\$2,834,536.81	50.00	45.09	0.9018	1.0000	\$2,556,201.76	\$56,690.74
2003	6.50	\$25,113,607.24	50.00	44.22	0.8843	1.0000	\$22,208,089.22	\$502,272.14
2002	7.50	\$2,857,217.59	50.00	43.35	0.8669	1.0000	\$2,476,987.12	\$57,144.35
2001	8.50	\$877,436.18	50.00	42.48	0.8497	1.0000	\$745,525.15	\$17,548.72
2000	9.50	\$417,130.00	50.00	41.63	0.8325	1.0000	\$347,269.44	\$8,342.60
1999	10.50	\$2,581,774.37	50.00	40.77	0.8155	1.0000	\$2,105,436.29	\$51,635.49
1998	11.50	\$53,792,785.75	50.00	39.93	0.7986	1.0000	\$42,959,521.73	\$1,075,855.71
1997	12.50	\$5,576,858.18	50.00	39.09	0.7818	1.0000	\$4,360,265.99	\$111,537.18
1996	13.50	\$3,289,018.09	50.00	38.26	0.7652	1.0000	\$2,516,844.02	\$65,780.36
1995	14.50	\$25,362,911.53	50.00	37.44	0.7487	1.0000	\$18,990,113.22	\$507,258.23
1994	15.50	\$3,372,418.20	50.00	36.62	0.7324	1.0000	\$2,469,914.71	\$67,448.36
1993	16.50	\$8,752,087.18	50.00	35.81	0.7162	1.0000	\$6,268,022.65	\$175,041.74
1992	17.50	\$5,275,333.41	50.00	35.01	0.7001	1.0000	\$3,693,304.15	\$105,506.67
1991	18.50	\$4,440,739.18	50.00	34.21	0.6842	1.0000	\$3,038,337.93	\$88,814.78
1990	19.50	\$2,668,036.75	50.00	33.42	0.6684	1.0000	\$1,783,384.76	\$53,360.73
1989	20.50	\$1,000,010.12	50.00	32.64	0.6528	1.0000	\$652,818.70	\$20,000.20
1988	21.50	\$3,029,397.10	50.00	31.87	0.6374	1.0000	\$1,930,804.36	\$60,587.94
1987	22.50	\$1,995,565.81	50.00	31.10	0.6221	1.0000	\$1,241,358.24	\$39,911.32
1986	23.50	\$1,456,759.88	50.00	30.35	0.6069	1.0000	\$884,136.21	\$29,135.20
1985	24.50	\$892,657.20	50.00	29.60	0.5919	1.0000	\$528,406.16	\$17,853.14
1984	25.50	\$2,441,369.30	50.00	28.86	0.5771	1.0000	\$1,409,033.26	\$48,827.39
1983	26.50	\$1,712,501.09	50.00	28.13	0.5625	1.0000	\$963,311.71	\$34,250.02
1982	27.50	\$656,854.03	50.00	27.40	0.5481	1.0000	\$359,995.68	\$13,137.08
1981	28.50	\$1,040,223.19	50.00	26.69	0.5338	1.0000	\$555,254.97	\$20,804.46
1980	29.50	\$886,366.45	50.00	25.98	0.5197	1.0000	\$460,635.92	\$17,727.33
1979	30.50	\$84,801.93	50.00	25.29	0.5058	1.0000	\$42,891.49	\$1,696.04
1978	31.50	\$415,928.39	50.00	24.60	0.4921	1.0000	\$204,664.96	\$8,318.57
1977	32.50	\$257,735.96	50.00	23.93	0.4785	1.0000	\$123,337.41	\$5,154.72
1976	33.50	\$106,156.04	50.00	23.26	0.4652	1.0000	\$49,385.21	\$2,123.12

Generation Arrangement Report

Account: *PECO Common 390 Composite*

Dispersion: 50.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1975	34.50	\$16,331.39	50.00	22.60	0.4521	1.0000	\$7,363.17	\$326.63
1974	35.50	\$83,338.01	50.00	21.96	0.4392	1.0000	\$36,598.55	\$1,666.78
1973	36.50	\$16,068.49	50.00	21.32	0.4264	1.0000	\$6,852.27	\$321.37
1972	37.50	\$30,098,753.02	50.00	20.70	0.4139	1.0000	\$12,459,050.79	\$601,975.06
1971	38.50	\$263,857.71	50.00	20.08	0.4016	1.0000	\$105,978.31	\$5,277.15
1970	38.50	\$4,802,279.83	50.00	19.48	0.3896	1.0000	\$1,792,920.79	\$92,045.59
1969	40.50	\$563,457.89	50.00	18.89	0.3777	1.0000	\$212,831.92	\$11,289.16
1968	41.50	\$3,279,579.35	50.00	18.30	0.3661	1.0000	\$1,200,646.63	\$65,591.59
1967	42.50	\$648,621.88	50.00	17.74	0.3547	1.0000	\$230,066.36	\$12,972.44
1966	43.50	\$9,495.52	50.00	17.18	0.3435	1.0000	\$3,262.01	\$189.91
1965	44.50	\$233,428.73	50.00	16.63	0.3326	1.0000	\$77,638.06	\$4,868.57
1964	45.50	\$30,532.55	50.00	16.09	0.3219	1.0000	\$9,828.38	\$610.65
1963	46.50	\$108,920.78	50.00	15.57	0.3114	1.0000	\$33,921.27	\$2,178.42
1962	47.50	\$14,458.76	50.00	15.06	0.3012	1.0000	\$4,355.09	\$289.18
1961	48.50	\$797,836.06	50.00	14.56	0.2912	1.0000	\$232,343.74	\$15,956.72
1960	49.50	\$37,059.60	50.00	14.07	0.2815	1.0000	\$10,431.22	\$741.19
1959	50.50	\$629,188.62	50.00	13.60	0.2720	1.0000	\$143,919.46	\$10,583.77
1958	51.50	\$115,683.94	50.00	13.13	0.2627	1.0000	\$30,389.15	\$2,313.68
1957	52.50	\$65,719.00	50.00	12.68	0.2537	1.0000	\$16,669.95	\$1,314.38
1956	53.50	\$1,430,376.80	50.00	12.24	0.2449	1.0000	\$350,232.68	\$28,607.54
1955	54.50	\$2,399,933.39	50.00	11.81	0.2363	1.0000	\$567,065.13	\$47,998.87
1954	55.50	\$1,992.49	50.00	11.40	0.2279	1.0000	\$454.18	\$39.85
1953	56.50	\$32,509.18	50.00	10.99	0.2198	1.0000	\$7,146.37	\$650.18
1952	57.50	\$67,686.75	50.00	10.60	0.2119	1.0000	\$14,344.89	\$1,353.74
1951	58.50	\$23,027.76	50.00	10.21	0.2042	1.0000	\$4,703.29	\$460.58
1950	59.50	\$3,326.06	50.00	9.84	0.1968	1.0000	\$654.44	\$66.52
1949	60.50	\$66,712.42	50.00	9.47	0.1895	1.0000	\$13,019.43	\$1,374.25
1948	61.50	\$8,645.49	50.00	9.12	0.1824	1.0000	\$1,578.77	\$172.91
1947	62.50	\$407.50	50.00	8.77	0.1755	1.0000	\$71.50	\$8.15
1946	63.50	\$647.08	50.00	8.44	0.1687	1.0000	\$109.17	\$12.94
1945	64.50	\$376.10	50.00	8.11	0.1621	1.0000	\$60.97	\$7.52
1944	65.50	\$548,238.28	50.00	7.78	0.1557	1.0000	\$85,335.24	\$10,964.77
1942	67.50	\$3,785.71	50.00	7.16	0.1431	1.0000	\$541.75	\$75.71
1939	70.50	\$231.25	50.00	6.25	0.1250	1.0000	\$28.90	\$4.63

Generation Arrangement Report

Account: *PECO COMMON 390 COMPOSITE*

Dispersion: 50.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1938	71.50	\$8,310.34	50.00	5.95	0.1191	1.0000	\$989.53	\$166.21
1937	72.50	\$121.50	50.00	5.86	0.1132	1.0000	\$13.75	\$2.43
1931	78.50	\$19,658.77	50.00	3.92	0.0784	1.0000	\$1,541.33	\$393.18
1930	79.50	\$122.02	50.00	3.63	0.0727	1.0000	\$8.87	\$2.44
1926	83.50	\$1,500.10	50.00	2.51	0.0501	1.0000	\$75.16	\$30.00
1925	84.50	\$5,647.17	50.00	2.23	0.0446	1.0000	\$251.98	\$112.94
1924	85.50	\$9,112.97	50.00	1.96	0.0392	1.0000	\$357.55	\$182.26
1923	86.50	\$111,106.20	50.00	1.70	0.0340	1.0000	\$3,773.63	\$2,222.12
1922	87.50	\$232.91	50.00	1.44	0.0288	1.0000	\$6.72	\$4.86
1917	92.50	\$292.08	50.00	0.25	0.0050	1.0000	\$1.46	\$5.84
1914	95.50	\$1,915.22	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1911	98.50	\$150.92	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1892	117.50	\$818.85	50.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		<b>\$238,251,821.38</b>	<b>50.00</b>	<b>36.02</b>	<b>0.7205</b>	<b>1.0000</b>	<b>\$171,650,011.57</b>	<b>\$4,764,978.73</b>

**Depreciation Reserve Summary**

Account: PECO Common 390 Composite  
 Scenario: PECO Common 390 Composite 2010  
 Dispersion: 50 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$238,251,821.36	\$71,068,188.50	0.2983	\$167,183,632.86	0.7017
Computed	\$238,251,821.36	\$66,601,809.79	0.2795	\$171,650,011.57	0.7205
Difference		\$4,466,378.71	0.0187	(\$4,466,378.71)	-0.0187

**Remaining Life Depreciation Accrual**

Account: PECO Common 390 Composite  
 Scenario: PECO Common 390 Composite 2010  
 Dispersion: 50.00 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$238,251,821.36	36.02	\$4,640,992.75	1.947936%	2.775985%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$1,980,555.66)	0.50	(\$19,805.56)	1.000000%	
<b>Total:</b>	<b>\$238,251,821.36 *</b>		<b>\$4,621,187.19</b>	<b>1.939623%</b>	<b>2.764139%</b>
<b>Average:</b>	<b>\$237,261,543.53</b>		<b>\$4,621,187.19</b>	<b>1.947719%</b>	<b>2.780609%</b>
<b>Grand Total:</b>	<b>\$238,251,821.36 *</b>		<b>\$4,621,187.19</b>	<b>1.939623%</b>	<b>2.764139%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Common 3911 PA

Dispersion: 10.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$61,698.40	10.00	9.50	0.9500	1.0000	\$58,613.48	\$6,169.84
2008	1.50	\$34,287.87	10.00	8.50	0.8500	1.0000	\$29,144.69	\$3,428.79
2003	6.50	\$12,567.24	10.00	3.50	0.3500	1.0000	\$4,398.53	\$1,256.72
		\$108,553.51	10.00	8.49	0.8490	1.0000	\$92,156.70	\$10,855.35

**Depreciation Reserve Summary**

Account: PECO Common 3911 PA  
 Scenario: PECO Common 391.1 Account 2010  
 Dispersion: 10 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$108,553.51	(\$102,509.08)	-0.9443	\$211,062.59	1.9443
Computed	\$108,553.51	\$16,396.81	0.1510	\$92,156.70	0.8490
Difference		(\$118,905.89)	-1.0954	\$118,905.89	1.0954

**Remaining Life Depreciation Accrual**

Account: PECO Common 3911 PA  
 Scenario: PECO Common 391.1 Account 2010  
 Dispersion: 10.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$108,553.51	8.49	\$24,861.55	22.902575%	11.779230%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$108,553.51 *</b>		<b>\$24,861.55</b>	<b>22.902575%</b>	<b>11.779230%</b>
<b>Average:</b>	<b>\$108,553.51</b>		<b>\$24,861.55</b>	<b>22.902575%</b>	<b>11.779230%</b>
<b>Grand Total:</b>	<b>\$108,553.51 *</b>		<b>\$24,861.55</b>	<b>22.902575%</b>	<b>11.779230%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Common 3912 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$40,153.58	15.00	14.50	0.9867	1.0000	\$38,815.11	\$2,676.90
2008	1.50	\$863,609.06	15.00	13.50	0.9000	1.0000	\$777,248.15	\$57,573.94
2007	2.50	\$25,407.89	15.00	12.50	0.8333	1.0000	\$21,173.24	\$1,693.86
2006	3.50	\$573,068.01	15.00	11.50	0.7667	1.0000	\$439,352.14	\$38,204.53
2005	4.50	\$665,143.95	15.00	10.50	0.7000	1.0000	\$465,600.77	\$44,342.93
2004	5.50	\$239,473.43	15.00	9.50	0.6333	1.0000	\$151,666.51	\$15,964.90
2003	6.50	\$1,931,581.95	15.00	8.50	0.5667	1.0000	\$1,094,563.11	\$128,772.13
1999	10.50	\$408,360.82	15.00	4.50	0.3000	1.0000	\$121,908.25	\$27,090.72
1998	11.50	\$219,238.40	15.00	3.50	0.2333	1.0000	\$51,155.63	\$14,615.89
1996	13.50	\$1,919,237.86	15.00	1.50	0.1000	1.0000	\$191,923.79	\$127,949.19
1995	14.50	\$2,240,774.38	15.00	0.50	0.0333	1.0000	\$74,692.48	\$149,384.96
		\$9,124,049.31	15.00	5.64	0.3757	1.0000	\$3,428,099.16	\$608,269.95

**Depreciation Reserve Summary**

Account: PECO Common 3912 PA  
 Scenario: PECO Common 391.2 Account 2010  
 Dispersion: 15 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$9,124,049.31	\$5,565,712.99	0.6100	\$3,558,336.32	0.3900
Computed	\$9,124,049.31	\$5,695,950.15	0.6243	\$3,428,099.18	0.3757
Difference		(\$130,237.16)	-0.0143	\$130,237.16	0.0143

**Remaining Life Depreciation Accrual**

**Account:** PECO Common 3912 PA  
**Scenario:** PECO Common 391.2 Account 2010  
**Dispersion:** 15.00 - SQ  
**Average Net Salvage Rate:** 0.00%  
**Future Net Salvage Rate:** 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
<b>Pre- 2010 Additions</b>	\$9,124,049.31	5.64	\$631,378.74	6.919940%	17.743650%
<b>2010 Additions</b>	\$0.00		\$0.00		
<b>2010 Retirements</b>	(\$2,240,774.38)	0.50	(\$74,692.48)	3.333333%	
<b>Total:</b>	\$9,124,049.31 *		\$556,686.26	6.101307%	15.644566%
<b>Average:</b>	\$8,003,662.12		\$556,686.26	6.955394%	22.834203%
<b>Grand Total:</b>	\$9,124,049.31 *		\$556,686.26	6.101307%	15.644566%

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3913 PA

Dispersion: 5.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$4,295,528.71	5.00	4.50	0.9000	1.0000	\$3,865,975.84	\$859,105.74
2008	1.50	\$7,002,683.06	5.00	3.50	0.7000	1.0000	\$4,901,878.14	\$1,400,536.61
2007	2.50	\$6,356,784.93	5.00	2.50	0.5000	1.0000	\$3,178,392.47	\$1,271,356.99
2006	3.50	\$6,249,493.26	5.00	1.50	0.3000	1.0000	\$1,874,847.98	\$1,249,898.65
2005	4.50	\$6,688,046.55	5.00	0.50	0.1000	1.0000	\$668,904.66	\$1,337,609.31
		\$30,592,536.51	5.00	2.37	0.4736	1.0000	\$14,489,999.08	\$6,118,507.30

**Depreciation Reserve Summary**

Account: PECO Common 3913 PA  
 Scenario: PECO Common 391.3 Account 2010  
 Dispersion: 5 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$30,592,536.51	\$14,882,257.83	0.4865	\$15,710,278.68	0.5135
Computed	\$30,592,536.51	\$16,102,637.43	0.5264	\$14,489,899.08	0.4736
Difference		(\$1,220,379.60)	-0.0399	\$1,220,379.60	0.0399

**Remaining Life Depreciation Accrual**

Account: PECO Common 3913 PA  
 Scenario: PECO Common 391.3 Account 2010  
 Dispersion: 5.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$30,592,536.51	2.37	\$6,833,825.53	21.684457%	42.226021%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$6,688,046.55)	0.50	(\$668,804.66)	10.000000%	
<b>Total:</b>	<b>\$30,592,536.51 *</b>		<b>\$5,965,020.87</b>	<b>19.498288%</b>	<b>37.968905%</b>
<b>Average:</b>	<b>\$27,248,513.24</b>		<b>\$5,965,020.87</b>	<b>21.891178%</b>	<b>48.236274%</b>
<b>Grand Total:</b>	<b>\$30,592,536.51 *</b>		<b>\$5,965,020.87</b>	<b>19.498288%</b>	<b>37.968905%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3821 PA

Dispersion: 7.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2002	7.50	\$114,175.19	7.00	2.04	0.2921	1.0000	\$33,350.96	\$16,310.74
		\$114,175.19	7.00	2.04	0.2921	1.0000	\$33,350.96	\$16,310.74

Depreciation Reserve Summary

Account: PECO Common 3921 PA  
Scenario: PECO Common 392.1 Account 2010  
Dispersion: 7 - R1.5  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$114,175.19	\$69,699.30	0.6105	\$44,475.89	0.3895
Computed	\$114,175.19	\$80,824.23	0.7079	\$33,350.96	0.2921
Difference		(\$11,124.93)	-0.0974	\$11,124.93	0.0974

**Remaining Life Depreciation Accrual**

Account: PECO Common 3921 PA  
 Scenario: PECO Common 392.1 Account 2010  
 Dispersion: 7.00 - R1.5  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$114,175.19	2.04	\$21,751.54	19.051019%	48.906356%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$32,348.71)	0.50	(\$2,310.62)	7.142851%	
<b>Total:</b>	<b>\$114,175.19 *</b>		<b>\$19,440.92</b>	<b>17.027269%</b>	<b>43.711137%</b>
<b>Average:</b>	<b>\$98,000.84</b>		<b>\$19,440.92</b>	<b>19.837502%</b>	<b>68.692094%</b>
<b>Grand Total:</b>	<b>\$114,175.19 *</b>		<b>\$19,440.92</b>	<b>17.027269%</b>	<b>43.711137%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3922 PA

Dispersion: 9.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$1,157,242.94	9.00	8.50	0.9446	1.0000	\$1,093,163.03	\$128,582.55
2008	1.50	\$802,845.20	9.00	7.54	0.8376	1.0000	\$672,434.68	\$89,205.02
2007	2.50	\$601,846.45	9.00	6.64	0.7381	1.0000	\$444,252.76	\$66,871.83
2006	3.50	\$489,663.19	9.00	5.82	0.6472	1.0000	\$316,914.60	\$54,407.02
2005	4.50	\$552,528.21	9.00	5.13	0.5700	1.0000	\$314,960.01	\$61,392.02
2004	5.50	\$462,569.82	9.00	4.60	0.5108	1.0000	\$236,267.26	\$51,396.65
2003	6.50	\$2,778,238.63	9.00	4.20	0.4667	1.0000	\$1,296,698.84	\$308,693.18
2002	7.50	\$3,269,403.74	9.00	3.90	0.4329	1.0000	\$1,415,326.47	\$363,267.08
2001	8.50	\$3,385,938.61	9.00	3.64	0.4045	1.0000	\$1,389,534.41	\$376,215.40
2000	9.50	\$2,183,180.76	9.00	3.40	0.3779	1.0000	\$826,882.16	\$243,686.75
1997	12.50	\$583,083.75	9.00	2.66	0.2959	1.0000	\$172,518.64	\$64,787.08
		\$16,276,541.30	9.00	4.51	0.5014	1.0000	\$8,160,852.87	\$1,808,504.59

**Depreciation Reserve Summary**

**Account:** PECO Common 3922 PA  
**Scenario:** PECO Common 392.2 Account 2010  
**Dispersion:** 9 - L2  
**Average Net Salvage Rate:** 0.00%  
**Future Net Salvage Rate:** 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$16,276,541.30	\$8,934,651.91	0.5489	\$7,341,889.39	0.4511
Computed	\$16,276,541.30	\$8,115,588.43	0.4986	\$8,160,952.87	0.5014
Difference		\$819,063.48	0.0503	(\$819,063.48)	-0.0503

**Remaining Life Depreciation Accrual**

Account: PECO Common 3922 PA  
 Scenario: PECO Common 392.2 Account 2010  
 Dispersion: 9.00 - L2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$16,276,541.30	4.51	\$1,626,896.36	9.995959%	22.160459%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$2,464,149.85)	0.50	(\$138,897.21)	5.555555%	
<b>Total:</b>	<b>\$16,276,541.30 *</b>		<b>\$1,490,099.15</b>	<b>9.154888%</b>	<b>20.295854%</b>
<b>Average:</b>	<b>\$15,044,468.38</b>		<b>\$1,490,099.15</b>	<b>9.904633%</b>	<b>24.388615%</b>
<b>Grand Total:</b>	<b>\$16,276,541.30 *</b>		<b>\$1,490,099.15</b>	<b>9.154888%</b>	<b>20.295854%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Common 3923 PA

Dispersion: 12.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$5,054,124.98	12.00	11.63	0.9692	1.0000	\$4,898,553.77	\$421,177.08
2008	1.50	\$8,295,138.21	12.00	10.91	0.9088	1.0000	\$7,538,840.65	\$891,281.52
2007	2.50	\$4,271,152.00	12.00	10.20	0.8499	1.0000	\$3,629,882.00	\$355,929.33
2006	3.50	\$2,314,147.99	12.00	9.51	0.7921	1.0000	\$1,833,091.89	\$192,845.67
2005	4.50	\$628,987.83	12.00	8.83	0.7354	1.0000	\$482,573.88	\$52,413.99
2004	5.50	\$2,148,037.32	12.00	8.16	0.6800	1.0000	\$1,459,271.56	\$178,836.44
2003	6.50	\$424,444.95	12.00	7.51	0.6260	1.0000	\$265,718.36	\$35,370.41
2002	7.50	\$2,055,589.82	12.00	6.89	0.5739	1.0000	\$1,179,757.12	\$171,299.15
2001	8.50	\$4,191,431.84	12.00	6.29	0.5240	1.0000	\$2,198,194.17	\$349,285.99
2000	9.50	\$5,856,034.87	12.00	5.72	0.4763	1.0000	\$2,789,404.90	\$488,002.91
1997	12.50	\$1,102,418.47	12.00	4.18	0.3479	1.0000	\$383,565.18	\$91,868.21
1996	13.50	\$2,646,566.42	12.00	3.72	0.3099	1.0000	\$820,075.25	\$220,547.20
1994	15.50	\$1,082,756.10	12.00	2.88	0.2403	1.0000	\$260,176.20	\$90,229.68
1992	17.50	\$465,047.73	12.00	2.14	0.1787	1.0000	\$83,107.24	\$38,753.98
1990	19.50	\$95,967.37	12.00	1.49	0.1245	1.0000	\$11,945.16	\$7,997.28
1989	20.50	\$50,781.76	12.00	1.20	0.0998	1.0000	\$5,068.22	\$4,231.81
1955	54.50	\$134,797.15	12.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$40,815,404.79	12.00	8.21	0.6815	1.0000	\$27,817,225.45	\$3,390,050.64

**Depreciation Reserve Summary**

Account: PECO Common 3923 PA  
 Scenario: PECO Common 392.3 Account 2010  
 Dispersion: 12 - R1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$40,815,404.79	\$13,494,952.30	0.3306	\$27,320,452.49	0.6694
Computed	\$40,815,404.79	\$12,998,179.34	0.3185	\$27,817,225.45	0.6815
Difference		\$496,772.96	0.0122	(\$496,772.96)	-0.0122

**Remaining Life Depreciation Accrual**

Account: PECO Common 3923 PA  
 Scenario: PECO Common 392.3 Account 2010  
 Dispersion: 12.00 - R1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$40,815,404.79	8.21	\$3,329,509.40	8.157482%	12.186875%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$2,543,245.87)	0.50	(\$105,968.58)	4.168667%	
<b>Total:</b>	<b>\$40,815,404.79 *</b>		<b>\$3,223,540.82</b>	<b>7.897853%</b>	<b>11.799002%</b>
<b>Average:</b>	<b>\$39,543,781.85</b>		<b>\$3,223,540.82</b>	<b>8.151827%</b>	<b>12.374993%</b>
<b>Grand Total:</b>	<b>\$40,815,404.79 *</b>		<b>\$3,223,540.82</b>	<b>7.897853%</b>	<b>11.799002%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Common 3924 PA

Dispersion: 9.00 - R1

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$57,897.77	9.00	8.63	0.9690	1.0000	\$55,526.00	\$8,433.09
2002	7.50	\$114,175.19	9.00	4.08	0.4537	1.0000	\$51,801.59	\$12,686.13
1995	14.50	\$251,452.57	9.00	1.18	0.1307	1.0000	\$32,867.53	\$27,939.17
		\$423,525.53	9.00	2.98	0.3310	1.0000	\$140,195.11	\$47,068.39

**Depreciation Reserve Summary**

Account: PECO Common 3924 PA  
Scenario: PECO Common 392.4 Account 2010  
Dispersion: 9 - R1  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$423,525.53	\$304,487.14	0.7189	\$119,038.39	0.2811
Computed	\$423,525.53	\$283,330.42	0.6690	\$140,195.11	0.3310
Difference		\$21,156.72	0.0500	(\$21,156.72)	-0.0500

**Remaining Life Depreciation Accrual**

Account: PECO Common 3924 PA  
 Scenario: PECO Common 392.4 Account 2010  
 Dispersion: 9.00 - R1  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$423,525.53	2.98	\$39,958.88	9.434344%	33.586382%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$143,833.69)	0.50	(\$7,990.76)	5.555555%	
<b>Total:</b>	<b>\$423,525.53 *</b>		<b>\$31,968.10</b>	<b>7.547620%</b>	<b>26.853603%</b>
<b>Average:</b>	<b>\$351,608.69</b>		<b>\$31,968.10</b>	<b>9.091384%</b>	<b>67.837540%</b>
<b>Grand Total:</b>	<b>\$423,525.53 *</b>		<b>\$31,968.10</b>	<b>7.547620%</b>	<b>26.853603%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3925 PA

Dispersion: 15.00 - R2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$89,894.81	15.00	14.55	0.9699	1.0000	\$67,791.85	\$4,659.65
2008	1.50	(\$265,209.35)	15.00	13.66	0.9106	1.0000	(\$241,500.82)	(\$17,680.62)
2007	2.50	\$634,158.18	15.00	12.79	0.8525	1.0000	\$540,647.34	\$42,277.21
2006	3.50	\$77,184.28	15.00	11.94	0.7958	1.0000	\$61,426.72	\$5,145.62
2005	4.50	\$23,623.28	15.00	11.11	0.7406	1.0000	\$17,495.23	\$1,574.89
2004	5.50	\$23,828.50	15.00	10.30	0.6869	1.0000	\$16,367.58	\$1,588.57
2003	6.50	\$37,498.78	15.00	9.52	0.6349	1.0000	\$23,807.45	\$2,499.92
2002	7.50	\$174,201.67	15.00	8.77	0.5846	1.0000	\$101,845.49	\$11,613.44
2001	8.50	\$16,382.93	15.00	8.04	0.5363	1.0000	\$8,785.79	\$1,092.20
2000	9.50	\$111,514.21	15.00	7.35	0.4900	1.0000	\$54,640.51	\$7,434.28
1997	12.50	\$239,239.39	15.00	5.47	0.3645	1.0000	\$87,212.27	\$15,949.29
1996	13.50	\$213,910.53	15.00	4.91	0.3277	1.0000	\$70,087.81	\$14,260.70
1995	14.50	\$190,834.84	15.00	4.40	0.2934	1.0000	\$55,987.81	\$12,722.32
1994	15.50	\$244,868.86	15.00	3.93	0.2618	1.0000	\$64,112.29	\$16,324.59
1988	21.50	\$39,923.60	15.00	1.80	0.1200	1.0000	\$4,790.90	\$2,661.57
1978	31.50	\$24,007.27	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	33.50	\$1,544.50	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	34.50	\$25,351.71	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	35.50	\$814.23	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	36.50	\$67,709.54	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	37.50	\$4,524.32	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	38.50	\$6,644.50	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	39.50	\$27,731.60	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1969	40.50	\$11,345.85	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1968	41.50	\$54,611.08	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	42.50	\$23,398.38	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1966	43.50	\$3,152.61	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1963	46.50	\$1,026.82	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	47.50	\$972.68	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1961	48.50	\$3,539.00	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	49.50	\$12,247.38	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1957	52.50	\$829.62	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1956	53.50	\$105.87	15.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$2,101,411.47	15.00	7.64	0.4442	1.0000	\$933,498.22	\$122,123.63

Depreciation Reserve Summary

Account: PECO Common 3925 PA  
Scenario: PECO Common 392.5 Account 2010  
Dispersion: 15 - R2  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,101,411.47	\$1,103,607.25	0.5252	\$997,804.22	0.4748
Computed	\$2,101,411.47	\$1,167,913.25	0.5558	\$933,498.22	0.4442
Difference		(\$64,306.00)	-0.0306	\$64,306.00	0.0306

**Remaining Life Depreciation Accrual**

Account: PECO Common 3925 PA  
 Scenario: PECO Common 392.5 Account 2010  
 Dispersion: 15.00 - R2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$2,101,411.47	7.64	\$130,536.37	6.211842%	13.082363%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$132,632.44)	0.50	(\$4,421.08)	3.333332%	
<b>Total:</b>	<b>\$2,101,411.47 *</b>		<b>\$126,115.29</b>	<b>6.001456%</b>	<b>12.639282%</b>
<b>Average:</b>	<b>\$2,035,095.25</b>		<b>\$126,115.29</b>	<b>6.197022%</b>	<b>13.539121%</b>
<b>Grand Total:</b>	<b>\$2,101,411.47 *</b>		<b>\$126,115.29</b>	<b>6.001456%</b>	<b>12.639282%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3926 PA

Dispersion: 10.00 - R4

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$443,346.20	10.00	9.50	0.9501	1.0000	\$421,204.83	\$44,334.82
2008	1.50	\$3,825,398.74	10.00	8.50	0.8504	1.0000	\$3,082,878.26	\$362,539.87
2007	2.50	\$365,024.87	10.00	7.51	0.7512	1.0000	\$274,223.24	\$36,502.49
2006	3.50	\$907,144.32	10.00	6.53	0.6535	1.0000	\$592,799.51	\$90,714.43
2005	4.50	\$310,885.69	10.00	5.58	0.5583	1.0000	\$173,581.94	\$31,088.57
2003	6.50	\$302,059.24	10.00	3.82	0.3823	1.0000	\$115,489.36	\$30,205.92
2002	7.50	\$1,214,887.85	10.00	3.05	0.3047	1.0000	\$370,132.67	\$121,488.80
2001	8.50	(\$3,475,935.28)	10.00	2.35	0.2345	1.0000	(\$815,111.36)	(\$347,593.53)
2000	9.50	\$5,141.00	10.00	1.74	0.1738	1.0000	\$893.67	\$514.10
1996	13.50	\$56,471.34	10.00	0.53	0.0534	1.0000	\$3,016.61	\$5,847.13
1995	14.50	\$70,184.76	10.00	0.30	0.0300	1.0000	\$2,107.67	\$7,018.48
1994	15.50	\$82,414.19	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1993	16.50	\$50,294.80	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1992	17.50	\$41,528.39	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	26.50	\$2,890.72	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	35.50	\$3,888.93	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	36.50	\$3,536.26	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	37.50	\$17,323.55	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	44.50	\$84,406.50	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	47.50	\$57.56	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1946	63.50	\$920.22	10.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$4,111,869.97	10.00	11.04	1.0266	1.0000	\$4,221,196.40	\$382,460.89

**Depreciation Reserve Summary**

Account: PECO Common 3926 PA  
 Scenario: PECO Common 392.6 Account 2010  
 Dispersion: 10 - R4  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$4,111,869.97	\$2,445,086.61	0.5946	\$1,666,783.36	0.4054
Computed	\$4,111,869.97	(\$109,326.43)	-0.0266	\$4,221,196.40	1.0266
Difference		\$2,554,413.04	0.6212	(\$2,554,413.04)	-0.6212

**Remaining Life Depreciation Accrual**

Account: PECO Common 3926 PA  
 Scenario: PECO Common 392.6 Account 2010  
 Dispersion: 10.00 - R4  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$4,111,869.97	11.04	\$151,018.67	3.672749%	9.080486%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	\$320,622.09	0.50	\$16,031.10	4.999999%	
<b>Total:</b>	<b>\$4,111,869.97 *</b>		<b>\$167,049.77</b>	<b>4.062623%</b>	<b>10.022284%</b>
<b>Average:</b>	<b>\$4,272,181.02</b>		<b>\$167,049.77</b>	<b>3.910175%</b>	<b>9.142919%</b>
<b>Grand Total:</b>	<b>\$4,111,869.97 *</b>		<b>\$167,049.77</b>	<b>4.062623%</b>	<b>10.022284%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Common 3930 PA

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$54,743.00	20.00	19.50	0.9750	1.0000	\$53,374.43	\$2,737.15
2008	1.50	\$83,816.00	20.00	18.50	0.9250	1.0000	\$77,529.80	\$4,190.80
2007	2.50	\$270,798.56	20.00	17.50	0.8750	1.0000	\$238,948.74	\$13,539.93
2006	3.50	\$134,383.00	20.00	16.50	0.8250	1.0000	\$110,865.97	\$6,719.15
2003	6.50	\$14,209.71	20.00	13.50	0.6750	1.0000	\$9,591.55	\$710.49
1999	10.50	\$84,686.84	20.00	9.50	0.4750	1.0000	\$40,226.25	\$4,234.34
1997	12.50	\$198,912.03	20.00	7.50	0.3750	1.0000	\$74,592.01	\$9,945.60
1996	14.50	\$165,693.43	20.00	5.50	0.2750	1.0000	\$45,566.69	\$8,284.67
1994	15.50	\$64,131.55	20.00	4.50	0.2250	1.0000	\$14,429.60	\$3,206.58
1993	16.50	\$264,501.83	20.00	3.50	0.1750	1.0000	\$46,287.82	\$13,225.09
1991	18.50	\$19,801.08	20.00	1.50	0.0750	1.0000	\$1,485.08	\$990.05
1990	19.50	\$3,843.69	20.00	0.50	0.0250	1.0000	\$96.09	\$192.18
		\$1,359,520.72	20.00	10.46	0.5230	1.0000	\$710,993.04	\$87,976.04

Depreciation Reserve Summary

Account: PECO Common 3930 PA  
Scenario: PECO Common 393.0 Account 2010  
Dispersion: 20 - SQ  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$1,359,520.72	\$210,131.34	0.1546	\$1,149,389.38	0.8454
Computed	\$1,359,520.72	\$548,527.68	0.4770	\$710,993.04	0.5230
Difference		(\$438,396.34)	-0.3225	\$438,396.34	0.3225

**Remaining Life Depreciation Accrual**

Account: PECO Common 3930 PA  
 Scenario: PECO Common 393.0 Account 2010  
 Dispersion: 20.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$1,359,520.72	10.48	\$109,889.87	8.082986%	9.560718%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$3,843.69)	0.50	(\$96.09)	2.499941%	
<b>Total:</b>	<b>\$1,359,520.72 *</b>		<b>\$109,793.78</b>	<b>8.075918%</b>	<b>9.552357%</b>
<b>Average:</b>	<b>\$1,357,598.88</b>		<b>\$109,793.78</b>	<b>8.087351%</b>	<b>9.568356%</b>
<b>Grand Total:</b>	<b>\$1,359,520.72 *</b>		<b>\$109,793.78</b>	<b>8.075918%</b>	<b>9.552357%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

Account: PECO Common 3841 PA

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2007	2.50	\$11,617.00	20.00	17.50	0.8750	1.0000	\$10,164.88	\$580.85
2000	9.50	\$2,391.84	20.00	10.50	0.5250	1.0000	\$1,255.72	\$119.59
1998	11.50	\$14,344.62	20.00	8.50	0.4250	1.0000	\$6,086.46	\$717.23
1997	12.50	\$347,047.27	20.00	7.50	0.3750	1.0000	\$130,142.73	\$17,352.36
1995	14.50	\$33,796.17	20.00	5.50	0.2750	1.0000	\$9,293.95	\$1,689.81
1994	15.50	\$328,623.70	20.00	4.50	0.2250	1.0000	\$74,165.33	\$16,481.19
1993	16.50	\$507,453.28	20.00	3.50	0.1750	1.0000	\$88,804.32	\$25,372.66
1992	17.50	\$806,255.23	20.00	2.50	0.1250	1.0000	\$100,781.90	\$40,312.76
1991	18.50	\$442,134.14	20.00	1.50	0.0750	1.0000	\$33,160.06	\$22,106.71
1990	19.50	\$479,047.11	20.00	0.50	0.0250	1.0000	\$11,976.18	\$23,952.36
		<b>\$2,973,710.36</b>	<b>20.00</b>	<b>3.13</b>	<b>0.1567</b>	<b>1.0000</b>	<b>\$465,841.53</b>	<b>\$148,685.52</b>

**Depreciation Reserve Summary**

Account: PECO Common 3941 PA  
 Scenario: PECO Common 394.1 Account 2010  
 Dispersion: 20 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	<u>Depreciation Reserve</u>		<u>Net Plant</u>	
		Amount	Ratio	Amount	Ratio
Recorded	\$2,973,710.36	\$2,093,615.68	0.7040	\$880,094.68	0.2980
Computed	\$2,973,710.36	\$2,507,868.83	0.8433	\$465,841.53	0.1567
Difference		(\$414,253.15)	-0.1393	\$414,253.15	0.1393

**Remaining Life Depreciation Accrual**

Account: PECO Common 3941 PA  
 Scenario: PECO Common 394.1 Account 2010  
 Dispersion: 20.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$2,973,710.36	3.13	\$280,905.25	9.446288%	31.917617%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$479,047.11)	0.50	(\$11,976.18)	2.500000%	
<b>Total:</b>	<b>\$2,973,710.36 *</b>		<b>\$268,929.07</b>	<b>9.043553%</b>	<b>30.556834%</b>
<b>Average:</b>	<b>\$2,734,186.81</b>		<b>\$268,929.07</b>	<b>9.835797%</b>	<b>41.982702%</b>
<b>Grand Total:</b>	<b>\$2,973,710.36 *</b>		<b>\$268,929.07</b>	<b>9.043553%</b>	<b>30.556834%</b>

\* Excluding 2010 Retirements

**Generation Arrangement Report**

**Account: PECO Common 3942 PA**

**Dispersion: 20.00 - SQ**

**Average Net Salvage Rate: 0.00%**

**Future Net Salvage Rate: 0.00%**

**Broad Group Procedure**

**January 1, 2010**

<b>Vintage</b>	<b>Age</b>	<b>Surviving Plant</b>	<b>Avg Life</b>	<b>Remaining Life</b>	<b>Net Plant Ratio</b>	<b>Alloc Factor</b>	<b>Computed Net Plant</b>	<b>Accrual</b>
2006	3.50	\$10,804.91	20.00	16.50	0.8250	1.0000	\$8,914.05	\$540.25
2005	4.50	\$10,526.02	20.00	15.50	0.7750	1.0000	\$8,157.67	\$526.30
		\$21,330.93	20.00	16.01	0.8003	1.0000	\$17,071.72	\$1,066.55

**Depreciation Reserve Summary**

Account: PECO Common 3942 PA  
 Scenario: PECO Common 394.2 Account 2010  
 Dispersion: 20 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$21,330.93	\$4,242.81	0.1989	\$17,088.12	0.8011
Computed	\$21,330.93	\$4,259.21	0.1997	\$17,071.72	0.8003
Difference		(\$16.40)	-0.0008	\$16.40	0.0008

**Remaining Life Depreciation Accrual**

Account: PECO Common 3942 PA  
 Scenario: PECO Common 394.2 Account 2010  
 Dispersion: 20.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$21,330.93	16.01	\$1,067.57	5.004804%	6.247448%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$21,330.93 *</b>		<b>\$1,067.57</b>	<b>5.004804%</b>	<b>6.247448%</b>
<b>Average:</b>	<b>\$21,330.93</b>		<b>\$1,067.57</b>	<b>5.004804%</b>	<b>6.247448%</b>
<b>Grand Total:</b>	<b>\$21,330.93 *</b>		<b>\$1,067.57</b>	<b>5.004804%</b>	<b>6.247448%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3943 PA

Dispersion: 20.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$71,435.53	20.00	19.50	0.9750	1.0000	\$69,849.64	\$3,571.78
2008	1.50	\$12,963.09	20.00	18.50	0.9250	1.0000	\$11,990.66	\$648.15
2007	2.50	\$21,453.01	20.00	17.50	0.8750	1.0000	\$18,771.38	\$1,072.65
2006	3.50	\$3,478.87	20.00	16.50	0.8250	1.0000	\$2,870.07	\$173.94
2004	5.50	\$64,167.87	20.00	14.50	0.7250	1.0000	\$39,271.71	\$2,708.39
2003	6.50	\$286,764.74	20.00	13.50	0.6750	1.0000	\$193,566.20	\$14,338.24
2002	7.50	\$223,879.62	20.00	12.50	0.6250	1.0000	\$139,924.76	\$11,193.98
2001	8.50	\$94,843.94	20.00	11.50	0.5750	1.0000	\$54,535.27	\$4,742.20
2000	9.50	\$23,910.82	20.00	10.50	0.5250	1.0000	\$12,553.18	\$1,195.54
1999	10.50	\$824,190.47	20.00	9.50	0.4750	1.0000	\$391,490.47	\$41,209.52
1997	12.50	\$144,813.49	20.00	7.50	0.3750	1.0000	\$54,305.06	\$7,240.67
1996	13.50	\$56,379.59	20.00	6.50	0.3250	1.0000	\$18,323.37	\$2,818.98
1995	14.50	\$199,759.63	20.00	5.50	0.2750	1.0000	\$54,933.90	\$9,987.98
1994	15.50	\$2,615,533.01	20.00	4.50	0.2250	1.0000	\$568,494.93	\$130,776.65
1993	16.50	\$604,931.15	20.00	3.50	0.1750	1.0000	\$105,862.95	\$30,246.56
1992	17.50	\$322,073.78	20.00	2.50	0.1250	1.0000	\$40,259.22	\$16,103.69
1991	18.50	\$330,225.89	20.00	1.50	0.0750	1.0000	\$24,766.94	\$16,511.29
1990	19.50	\$210,069.80	20.00	0.50	0.0250	1.0000	\$5,251.75	\$10,503.49
		\$6,100,874.30	20.00	5.99	0.2994	1.0000	\$1,826,821.65	\$305,043.72

**Depreciation Reserve Summary**

Account: PECO Common 3943 PA  
 Scenario: PECO Common 394.3 Account 2010  
 Dispersion: 20 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$6,100,874.30	\$3,853,456.33	0.6316	\$2,247,417.97	0.3684
Computed	\$6,100,874.30	\$4,274,052.65	0.7006	\$1,826,821.65	0.2994
Difference		(\$420,596.32)	-0.0690	\$420,596.32	0.0690

**Remaining Life Depreciation Accrual**

Account: PECO Common 3943 PA  
 Scenario: PECO Common 394.3 Account 2010  
 Dispersion: 20.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$6,100,874.30	5.99	\$375,275.12	6.151169%	16.698056%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$210,069.80)	0.50	(\$5,251.75)	2.500002%	
<b>Total:</b>	<b>\$6,100,874.30 *</b>		<b>\$370,023.37</b>	<b>6.065088%</b>	<b>16.464377%</b>
<b>Average:</b>	<b>\$5,995,839.40</b>		<b>\$370,023.37</b>	<b>6.171336%</b>	<b>17.271578%</b>
<b>Grand Total:</b>	<b>\$6,100,874.30 *</b>		<b>\$370,023.37</b>	<b>6.065088%</b>	<b>16.464377%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3961 PA

Dispersion: 11.00 - L2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2002	7.50	\$93,979.86	11.00	5.29	0.4809	1.0000	\$45,191.12	\$8,543.62
1998	11.50	\$35,800.78	11.00	4.18	0.3797	1.0000	\$13,592.17	\$3,254.62
1986	23.50	\$5,472.23	11.00	1.46	0.1325	1.0000	\$725.28	\$497.48
1981	28.50	\$6,017.00	11.00	0.59	0.0541	1.0000	\$325.37	\$547.00
1980	29.50	\$3,955.00	11.00	0.21	0.0191	1.0000	\$75.51	\$359.55
1977	32.50	\$11,826.57	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	36.50	\$28,014.88	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$185,066.30	11.00	4.54	0.3237	1.0000	\$59,909.44	\$13,202.26

**Depreciation Reserve Summary**

Account: PECO Common 3961 PA  
 Scenario: PECO Common 396.1 Account 2010  
 Dispersion: 11 - L2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1 , 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$185,066.30	\$141,820.97	0.7663	\$43,245.33	0.2337
Computed	\$185,066.30	\$125,156.86	0.6763	\$59,909.44	0.3237
Difference		\$16,664.11	0.0900	(\$16,664.11)	-0.0900

**Remaining Life Depreciation Accrual**

Account: PECO Common 3961 PA  
 Scenario: PECO Common 396.1 Account 2010  
 Dispersion: 11.00 - L2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$185,066.30	4.54	\$9,529.99	5.149498%	22.037028%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$29,190.58)	0.50	(\$1,326.84)	4.545438%	
<b>Total:</b>	<b>\$185,066.30 *</b>		<b>\$8,203.15</b>	<b>4.432544%</b>	<b>18.968858%</b>
<b>Average:</b>	<b>\$170,471.01</b>		<b>\$8,203.15</b>	<b>4.812047%</b>	<b>28.632230%</b>
<b>Grand Total:</b>	<b>\$185,066.30 *</b>		<b>\$8,203.15</b>	<b>4.432544%</b>	<b>18.968858%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: *PECO Common 397 Composite*

Dispersion: 28.00 - S2

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$68,841.50	28.00	27.50	0.9821	1.0000	\$67,812.19	\$2,458.63
2008	1.50	\$1,401,159.74	28.00	26.50	0.9464	1.0000	\$1,326,102.44	\$50,041.42
2007	2.50	\$6,682,064.26	28.00	25.50	0.9107	1.0000	\$6,085,625.11	\$238,645.15
2006	3.50	\$7,909,519.60	28.00	24.50	0.8751	1.0000	\$6,921,827.37	\$282,482.84
2005	4.50	\$50,000.00	28.00	23.51	0.8397	1.0000	\$41,985.17	\$1,785.71
2003	6.50	\$644,013.54	28.00	21.55	0.7698	1.0000	\$496,757.99	\$23,000.48
2002	7.50	\$50,892.16	28.00	20.60	0.7356	1.0000	\$37,435.35	\$1,817.58
2001	8.50	\$122,375.76	28.00	19.66	0.7021	1.0000	\$85,918.88	\$4,370.56
1999	10.50	\$1,031,170.51	28.00	17.85	0.6376	1.0000	\$657,425.12	\$36,827.52
1998	11.50	\$7,398,704.24	28.00	16.99	0.6068	1.0000	\$4,489,710.58	\$284,239.44
1997	12.50	\$2,320,209.43	28.00	16.16	0.5771	1.0000	\$1,338,998.13	\$82,884.62
1996	13.50	\$14,418.94	28.00	15.38	0.5486	1.0000	\$7,909.78	\$514.96
1995	14.50	\$1,367,919.37	28.00	14.59	0.5211	1.0000	\$712,869.67	\$48,854.26
1990	19.50	\$1,140,540.86	28.00	11.24	0.4013	1.0000	\$457,737.13	\$40,733.60
1986	23.50	\$57,988.37	28.00	9.08	0.3243	1.0000	\$18,807.47	\$2,071.01
1985	24.50	\$437,778.14	28.00	8.60	0.3073	1.0000	\$134,526.54	\$15,634.83
1981	28.50	\$351,106.42	28.00	6.91	0.2487	1.0000	\$86,606.87	\$12,539.52
1979	30.50	\$16,810.90	28.00	6.17	0.2202	1.0000	\$3,701.62	\$600.39
		\$31,065,513.74	28.00	20.70	0.7394	1.0000	\$22,970,557.41	\$1,109,482.83

Depreciation Reserve Summary

Account: PECO Common 397 Composite  
Scenario: PECO Common 397 Composite 2010  
Dispersion: 28 - S2  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$31,065,513.74	\$4,493,925.67	0.1447	\$26,571,588.07	0.8553
Computed	\$31,065,513.74	\$8,094,956.33	0.2606	\$22,970,557.41	0.7394
Difference		(\$3,601,030.66)	-0.1159	\$3,601,030.66	0.1159

**Remaining Life Depreciation Accrual**

Account: PECO Common 397 Composite  
 Scenario: PECO Common 397 Composite 2010  
 Dispersion: 28.00 - S2  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$31,065,513.74	20.70	\$1,283,413.14	4.131312%	4.830020%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$250,021.55)	0.50	(\$4,464.67)	1.785714%	
<b>Total:</b>	<b>\$31,065,513.74 *</b>		<b>\$1,278,948.47</b>	<b>4.116940%</b>	<b>4.813218%</b>
<b>Average:</b>	<b>\$30,940,502.97</b>		<b>\$1,278,948.47</b>	<b>4.133574%</b>	<b>4.835970%</b>
<b>Grand Total:</b>	<b>\$31,065,513.74 *</b>		<b>\$1,278,948.47</b>	<b>4.116940%</b>	<b>4.813218%</b>

\* Excluding 2010 Retirements

Generation Arrangement Report

Account: PECO Common 3980 PA

Dispersion: 15.00 - SQ

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2009	0.50	\$276,997.84	15.00	14.50	0.9667	1.0000	\$267,764.58	\$18,466.52
2008	1.50	\$29,625.38	15.00	13.50	0.9000	1.0000	\$26,662.84	\$1,975.03
2007	2.50	\$20,663.73	15.00	12.50	0.8333	1.0000	\$17,219.78	\$1,377.58
2004	5.50	\$13,659.19	15.00	9.50	0.8333	1.0000	\$8,650.82	\$910.61
2003	6.50	\$481,230.78	15.00	8.50	0.5667	1.0000	\$272,697.44	\$32,082.05
1998	13.50	\$62,100.20	15.00	1.50	0.1000	1.0000	\$8,210.02	\$5,473.35
		\$904,277.12	15.00	9.97	0.6648	1.0000	\$601,205.48	\$60,285.14

Depreciation Reserve Summary

Account: PECO Common 3980 PA  
Scenario: PECO Common 398.0 Account 2010  
Dispersion: 15 - SQ  
Average Net Salvage Rate: 0.00%  
Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2010

	Plant Amt	Depreciation Reserve		Net Plant	
		Amount	Ratio	Amount	Ratio
Recorded	\$904,277.12	\$146,743.70	0.1623	\$757,533.42	0.8377
Computed	\$904,277.12	\$303,071.64	0.3352	\$601,205.48	0.6648
Difference		(\$156,327.94)	-0.1729	\$156,327.94	0.1729

**Remaining Life Depreciation Accrual**

Account: PECO Common 3980 PA  
 Scenario: PECO Common 398.0 Account 2010  
 Dispersion: 15.00 - SQ  
 Average Net Salvage Rate: 0.00%  
 Future Net Salvage Rate: 0.00%

**Broad Group Procedure**

January 1, 2010

	Plant Amt	Remaining Life	Accrual (Dollars)	Accrual Rate (Gross Plant)	Accrual Rate (Net Plant)
Pre- 2010 Additions	\$904,277.12	9.97	\$75,960.74	8.400161%	10.027378%
2010 Additions	\$0.00		\$0.00		
2010 Retirements	(\$0.00)	0.50	(\$0.00)		
<b>Total:</b>	<b>\$904,277.12 *</b>		<b>\$75,960.74</b>	<b>8.400161%</b>	<b>10.027378%</b>
<b>Average:</b>	<b>\$904,277.12</b>		<b>\$75,960.74</b>	<b>8.400161%</b>	<b>10.027378%</b>
<b>Grand Total:</b>	<b>\$904,277.12 *</b>		<b>\$75,960.74</b>	<b>8.400161%</b>	<b>10.027378%</b>

\* Excluding 2010 Retirements