ORIGINAL

R-00973953

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BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

APPLICATION OF PECO ENERGY COMPANY
FOR APPROVAL OF ITS RESTRUCTURING PLAN
UNDER SECTION 2806 OF THE PUBLIC UTILITY CODE

Exhibit 2

RESPONSE TO FILING REQUIREMENTS
RESPONSES F-1 THROUGH G-5

R-00973953 ORIGINAL

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PA PUBLIC UTILITY COMMISSION
PROTHONOTARY'S OFFICE

PECO Energy Company
Response to Filing Requirements
Schedule F-1
Respondent: Thomas P. Hill, Jr.

Q: Provide the following information:
(a) A detailed explanation of the procedures utilized to determine the level of Total Rate Base.
(b) A detailed explanation of the test that the company utilized to ensure that non-used and useful plant was eliminated.
(c) A detailed explanation of each generation asset owned by the company, but not included in rate base, for which the company has ever received contribution from rate payers.

Response:

a) The level of total ratebase is shown on page A-2 of Company Exhibit TPH-1. The ratebase was determined by including Company investment in various items and deducting certain Company liabilities. These investments and deductions are explained in the various pages of Company Exhibit TPH-1 where they appear.

Specifically, the ratebase contains items such as applicable plant in service less associated depreciation reserves. In addition, items such as balances for investment in materials and supplies, nuclear fuel, cash working capital, deferred taxes on contributions in aid of construction, and certain unrecovered costs in plant and regulatory studies are included. The ratebase is reduced by items including accumulated deferred taxes and customer advances and deposits.

b) The Company has written procedures which address the retirement of capital equipment. Retirement of capital plant would also be identified in the unitization process. As for general plant accounts and certain general plant items recorded in miscellaneous power plant equipment accounts, the Company has received approval from the Federal Energy Regulatory Commission to change its accounting to a vintage year basis. As such, no early retirements are recorded and retirements occur only when the vintage year group is fully depreciated for those accounts.

c) There are no such generation assets.

PECO Energy Company
Response to Filing Requirements

Schedule F-2
Respondent: Thomas P. Hill, Jr.

Q: Provide a detailed comparison of actual and budgeted construction expenditures for the base year.

Response:

The table below provides a comparison of budget versus actual capital expenditures for 1996.

	1996 Capital Expenditures (000's) Excludes AFUDC	
	Actual	Budget
Production	$195,296	$146,654
Transmission	5,155	279
Distribution	101,251	117,000
General Plant	2,176	1,828
Nuclear Fuel	67,398	67,100
Allocated Electric Common Plant(a)	58,644	86,961
Total Electric	$429,920	$419,822

(a) Actual = $67,141 x .87344 = $58,644
Budget = $99,562 x .87344 = $86,961

PECO Energy Company
Response to Filing Requirements

Schedule F-3
Respondent: Thomas P. Hill, Jr.

Q: Provide a detailed comparison by function of actual and budgeted plant additions and retirements for the base year.

Response:

The 1996 Base year reflects actual plant additions. No budget additions are used. For a comparison of actual versus budget capital expenditures, refer to Schedule F-2. Regarding plant retirement, the Company does not specifically estimate plant retirements, as retirements do not impact net plant or depreciation in the remaining life depreciation methodology. The Company uses remaining life depreciation.

ERM

PECO Energy Company
Response to Filing Requirements

Schedule F-4
Respondent: Thomas P. Hill, Jr.

Q: For each base year plant addition of greater than $1,000,000, provide a schedule showing:

(a) A complete description of the project.
(b) Anticipated retirements related to the plant addition.
(c) Budgeted cost of total project.
(d) Starting date of project.
(e) Original anticipated in-service date.

Response:

Attachment F-4 is a schedule of plant additions greater than $750,000 for the year ended December 31, 1996.

PECO ENERGY COMPANY
Schedule of Plant Additions Greater than $750,000
for F/Y/E 12/31/96

ELECTRIC

CA No.	Project No.	Amount	Description	Estimated Retirements	Estimated Total Cost	Est. Start Date	Original Estimated In ServiceDate
401226	01R2154059	1,215,604.83	LGS - COOLING TOWER FILL REPLACEMENT	3,191,806.00	2,216,000.00	8/1/94	12/31/94
401280	01R2153051	1,780,091.35	LGS - MODIFY MSIV STEMS/POPPETS		1,750,000.00	10/23/94	12/31/96
401246	01R2154010	1,100,456.33	P00167-1ESW\RHRSW-A SUPPLY X-TIE		710,000.00	8/1/94	3/31/96
401247	01R2154012	822,247.71	P00167-1ESW\RHRSW-A SUPPLY X-TIE		710,000.00	8/1/94	3/31/96
401245	01R2154008	1,076,547.82	LGS - INSTALL SUPPLY HEADER JUMPER		1,265,000.00	8/1/94	3/31/96
501244	01R2245002	790,129.19	LGS - INSTALL PORTABLE LEAD SHIELDING BELLS		24,150.00	7/28/94	11/30/94
501248	01R2216001	1,294,648.96	LGS - ANNUAL CAPITAL REPLACEMENTS		634,000.00	1/1/96	6/30/96
501206	01R2155006	836,121.05	LGS - HHYDROGEN WATER CHEMISTRY SYSTEM	836,121.05	1,376,300.00	4/1/96	6/1/97
501231	01R2156011	7,542,410.81	LGS - REPLACE TURBINE ROTORS		200,000.00	8/1/95	12/31/97
601203	01R2155006	811,493.73	LGS - DISPOSAL OF CRD' S		745,000.00	2/22/96	6/30/96
203690	01R0203690	1,792,013.77	LGS - ADMINISTRATION BUILDING RENOVATIONS		384,200.00	9/1/92	10/31/96
204094	03R0204094	1,071,436.01	PBGS - REPLACE OFF GAS MONITOR SYSTEM	20,075.17	817,720.00	9/14/92	6/30/95
404028	03R2153056	917,740.93	5350-2 T/G NON-TSI VIB MONITOR		1,401,500.00	4/4/94	11/30/96
404065	03R2214021	1,902,079.25	PBGS - DEMINERAL SYSTEM UPGRADE UNIT 2		2,940,000.00	12/1/94	9/1/96
404066	03R2154041	864,732.09	PBGS - DEMINERAL SYSTEM UPGRADE UNIT 3		2,940,000.00	12/1/94	12/31/95
504024	03R2214021	1,135,203.03	PBGS - REPLACE OFF GAS SYSTEM PIPING		291,000.00	1/3/95	11/1/95
604011	03R2155016	775,669.51	PBGS - ANNUAL FURNITURE PURCHASE		600,000.00	1/1/96	12/31/96
604015	03R2156006	825,767.62	PBGS - UPGRADE INTAKE WATER SYSTEM		710,000.00	2/23/96	3/31/97
604017	03R2216013	1,130,091.21	PBGS - REPLACE COOLONG TOWER PANERLS		1,182,000.00	3/1/96	4/19/96
704001	03R2155001	966,680.63	PBGS - HYDROGEN WATER CHEMISTRY SYSTEM		680,000.00	1/3/95	8/1/96
304235	03R2143001	1,042,685.55	PBGS - REPLACE SRM/IRM NUMAC SYSTEM	141,420.68	1,976,218.00	8/21/93	11/30/96
304243	03R2153246	1,074,916.33	PBGS - REPLACE TIP SYSTEM	52,894.52	873,460.00	10/14/93	11/29/96
304236	03R2143002	1,457,332.27	PBGS - REPLACE SRM/IRM SYSTEM	197037.85	2,095,863.00	8/31/93	11/30/95
304237	03R2153229	1,494,592.08	PBGS - REPLACE RFPT GOVERNORS	203,414.59	557,257.00	10/1/93	12/1/96
205603	03R0205603	8,699,604.02	PBGS - RENOVTE OFFICE WAREHOUSE COMPLEX		210,765.00	12/31/92	12/31/95
205611	03R0205611	9,197,758.35	PBGS - PLANT ACCESS W/CHEM LAB		6,700,000.00	12/15/92	3/31/97
907601	05R0907601	6,382,083.16	SGS - ELECTRIC DISTRUBUTION SYS. MODS		32,794,000.00	1/1/89	9/30/93
407814	05R2154163	1,349,737.34	SGS - REPLACE LAGE BORE HEADER PIPE		383,000.00	11/21/94	11/21/94
308063	05R2153163	3,436,582.67	D4644-SALEM-C-NJPDES PERMIT		43,000.00	1/1/93	9/30/97
308081	05R2153181	916,961.98	D4673-SALEM-2-SWITCHGEAR\PENET AREA		85,000.00	1/1/93	10/31/95
308046	05r2153146	930,210.84	D4623-SALEM-1-FISH BASKET		1,061,000.00	1/1/93	8/31/94
408024	05R2154124	1,184,634.37	D6200 SALEM REPLA LG BORE HEADER #2		125,000.00	8/4/94	12/13/96
408038	05R2154138	3,663,465.31	D6233 SALEM ESTUARY ENHANCEMNT		4,000,000.00	9/30/94	12/31/96
408041	05R2154141	3,881,841.77	D6236 SALEM ESTUARY ENHANCEMY PRG		1,000,000.00	9/30/94	12/31/96
408032	05R2154132	914,087.96	D6217 SALEM-SM BORE PIPING # -1 GEN S		200,000.00	8/5/94	12/31/96
408018	05R2154118	7,185,664.81	D6176-SALEM-TURBINE ROTOR		13,127,000.00	5/1/94	5/1/96

Attachment F-4

508020	05R2155120	1,522,437.59	HAGEN CONTROL UNIT 1		100,000.00	10/30/95	12/31/96
508021	05R2155121	2,627,774.31	HAGEN CONTROL UNIT 2		100,000.00	10/30/95	12/31/96
508019	05R2155119	1,665,367.02	SMALL BORE PIPING		100,000.00	10/30/95	12/31/95
608091	05R2156191	5,731,773.84	S1 SG LICENSING UNIT 2		1,000,000.00	9/1/96	12/31/97
608097	05r2156197	2,048,006.12	SG REMOVE REPLACE UNIT 1		1,000,000.00	11/1/96	12/31/97
608089	05R2156189	4,687,235.26	S1 SG LICENSING UNIT 2		1,000,000.00	9/1/96	12/31/96
608090	05R2156190	7,368,060.65	S1 SG REMOVE & REPLACE UNIT 1		1,000,000.00	9/1/96	12/31/97
608083	05R2156183	5,727,626.76	CNTRL ROOM EMER AC A035930		1,000,000.00	8/1/96	12/31/97
608088	05R2156188	5,892,831.45	S1 TEST INSPECTION MOVE UNIT 1		1,000,000.00	9/1/96	12/31/97
608064	05R2156164	25,201,863.96	STEAM GENERATOR		70,000,000.00	6/1/96	12/3197
608080	05R2156180	1,172,105.97	A90120 STARTING AIR\TURBO		1,000,000.00	6/1/96	12/31/97
208197	05r0208197	792,190.66	D4422-Salem-2-ANALOG FDWTR CNTRLSYS		2,833,000.00	1/1/92	11/30/94
308115	05R2153212	1,134,442.45	D4728-SALEM-2-REPLACE P250 COMPUTOR		128,000.00	1/1/93	11/30/95
308126	05R2153228	1,151,445.73	D4791-SALEM-2-REPLAC LARGE BORE PIPE		44,000.00	1/1/93	6/30/96
608101	05R2156199	772,505.26	CONTROL ROOM IMPROVEMENTS		1,000,000.00	11/1/96	12/31/96
810005	05R0810005	40,876,866.16	DUMP ACCT-MAIN CONSTRUCTION BILL		5,000,000.00	12/1/93	12/31/99
510198	17S1510199	1,938,473.00	CAPITAL RETENTION		-	4/1/95	12/31/95
411314	13S3955146	1,493,453.38	NOX RACT INSTALLATION UNIT 2		7,500,000.00	6/1/94	4/26/95
411315	13S3956145	1,641,156.74	NOX RACT INSTALLATION UNIT 1		7,500,000.00	6/194	6/15/95
512214	15SC94CC002	7,087,744.46	MUDDY RUN OVERHAUL UNIT 5 & 6		9,374,000.00	2/1/95	2/28/97
512216	15SC95C102	953,579.65	MUDDY RUN-REPL. MAIN GENERATOR CABLE		980,000.00	12/1/95	12/1/96
612203	15SC97C001	3,283,109.32	MUDDY RUN OVERHAUL UNIT 7 & 8 RUNNER		9,374,000.00	12/31/96	7/31/98
612209	15SC98C001	2,326,406.58	MUDDY RUN OVERHAUL UNIT 1 &2 RUNNER		9,374,000.00	12/1/96	7/31/98
612210	15SC98C003	1,427,759.72	MUDDY RUN OVERHAUL UNIT 3 &4 RUNNER		9,374,000.00	10/1/96	1/1/98
613006	21S9042000	814,029.29	PASSPORT PROJECT - PGG		10,000,000.00	1/1/96	1/1/96
613012	21SF199700	1,672,240.04	ORGON SHOP RENOVATIONS		3,000,000.00	8/22/96	1/1/97
114701	27G2114701	763,415.36	TAP 230KV 220-46 LINE MORTON SUB		8,327,000.00	3/18/91	6/1/93
514723	27G1000302	1,814,172.59	REPLACE PILOT WIRE RELAYING		1,800,000.00	8/19/95	6/1/96
114810	27G2114810	3,104,143.39	BUILD MIDDLETOWN-MORTON LINE		12,610,000.00	3/18/91	5/1/96
416010	33G1000045	3,028,849.81	CHATHAM NEW 230-34 KV SUB		3,288,000.00	7/25/94	12/1/95
516011	33G1000302	5,412,489.45	SUN 69-13 KV SUB		5,613,825.00	8/1/95	6/1/97
616008	33G4ABNEWT	1,334,532.09	NEWTOWN SQ. 69KV LINE & SUBSTATION		2,530,000.00	3/15/96	7/1/96
216401	33P2216401	878,068.97	NEWTOWN SQ. CONVERSION		4,641,000.00	12/31/92	5/1/94
016501	33P2016501	829,088.53	MORTON CONVERSION		4,110,000.00	12/31/90	6/1/94
016502	33G1016502	1,626,731.17	MORTON CONVERSION -NEW SUB		7,460,000.00	1/4/90	1/31/96
116701	33G1116701	1,067,482.46	NEWTOWN SQ. 69KV LINE & SUBSTATION		6,572,000.00	11/4/91	7/1/96
122901	33Q3122901	917,128.72	NEWLINVILLE RECLOSERS		2,200,000.00	1/1/91	6/1/94
625903	35L8DISTCM	2,595,353.69	T& S DISTRIBUTION CM CAPITAL	1,226,846.29	500,000.00	8/23/96	12/31/96
625904	35L8TRANCM	1,000,710.96	T& S DISTRIBUTION CM CAPITAL		500,000.00	8/23/96	12/31/96
625901	33L2CO130L	1,204,860.33	130-52 LINE REBUILD		1,157,210.00	2/27/96	12/1/96
326650	39C1326650	9,114,217.94	PURCHASE TRANSFORMERS		15,100,000.00	12/1/93	12/31/94
427301	33V5940001	863,947.15	BUCKINGHAM PROJECT		4,710,425.00	10/1/94	12/31/96
527701	33N3000003	750,517.93	NORTH WALES RSR		1,565,010.00	3/1/95	1/1/96
635101	37Q4MARCUS	932,302.40	MARCUS HOOK		852,000.00	2/27/96	7/31/96
448201	42OBP39401	1,676,126.41	ENERGY MANAGEMENT SYSTEM		4,182,700.00	6/1/94	1/1/99

249910	43R1823002	1,873,839.95	8565-3 PLANT RERATE STUDIES		16,579,270.00	4/29/93	12/31/95
249905	43R1813001	1,198,481.30	LGS-1 POWER RERATE ENGINEERING EVAL		11,052,000.00	1/1/92	4/1/96
249909	43R1823001	1,048,931.89	8565-2-PLANT REPATE STUDIES		16,684,500.00	4/29/93	12/31/94
TOTAL		255,509,202.50					

GAS

CA No.	Project No.	Amount	Description	Retirements	Total Cost	Date	ServiceDate
650107	47H1000196	1,449,545.65	PORTABLE LNG AT CITY LINE AVE		1,650,000.00	5/13/96	1/31/97
651801	51H0000196	1,560,727.74	GAS RE-ENGINEERING		2,300,000.00	1/1/96	1/1/97
TOTAL		3,010,273.39					

COMMON

563031	59G0019621	1,183,597.11	55 GROUP DIGGER DERRICKS		1,933,500.00	8/31/95	12/31/96
663009	59G0019610	1,088,885.50	MISC ELECTRIC & GAS VEHICLES		630,000.00	1/1/96	12/31/96
663030	59G0019635	816,561.79	REMAINING '95 CAPITAL PROJECTS		1,565,000.00	1/1/96	12/31/96
663031	59G0019636	1,191,049.82	REMAINING CAPITAL 01-96-36		3,828,000.00	1/1/96	12/31/96
563803	55WF000001	1,086,233.07	26TH FLOOR RENOVATION		1,000,000.00	1/1/96	12/31/96
663803	55GF304100	989,508.88	MOB 19TH FLOOR RENOVATIONS		1,000,000.00	2/15/96	8/31/96
564201	57IF100000	944,495.08	MOB CALL CENTER CONSTRUCTION		8,300,000.00	1/1/95	10/1/95
664201	57GF304241	885,690.77	PLYMOUTH SB REDESIGN		2,500,000.00	1/1/96	12/31/96
064501	55C0064501	1,803,089.02	MOB RENOVATIONS		39,101,000.00	6/1/90	12/31/96
465005	61Y0400002	4,907,711.46	LAN\WAN EXPANSION PROJECT		4,765,000.00	1/1/94	12/31/95
465006	61Y0401002	1,253,193.86	SYSTEM 2 MICROWAVE DIGITAL OVERBUILD		594,000.00	1/1/94	12/31/95
565010	61I9831504	2,126,995.53	APPLIC DEVELOP\IMPLEMENT ARDMORE		7,360,000.00	1/1/95	12/31/95
565014	61YESCENTU	4,922,820.03	CENTURION - CAPITAL		1,000,000.00	1/1/97	12/31/97
565011	61D9PASS01	2,475,675.70	PASSPORT MGNT SYS		1,000,000.00	9/11/96	9/30/96
565013	61G9810901	1,910,145.00	SUPPLY MGNT. DISTRIBUTION NETWORK		2,000,000.00	8/1/95	12/31/96
665025	61C9SCIMO1	15,524,520.62	SPLY CHN IMPL-REL1 PH1 FOUNDATION		3,800,000.00	1/1/96	6/1/97
665011	61D9PASS01	2,149,458.31	PASSPORT MGNT SYS		1,000,000.00	9/11/96	9/30/96
665012	61D9PASS02	947,170.00	PASSPORT MGNT SYS		1,300,000.00	9/11/96	9/30/96
665003	61W2000200	1,201,379.00	SUBURBAN FIBER LOOP- PHASE 1		12,400,000.00	2/1/96	9/15/96
665008	61W2000400	1,242,886.99	SUBURBAN FIBER LOOP- PHASE 2		2,000,000.00	8/21/96	11/1/96
665002	61W2000100	1,169,106.36	CENTER CITY FIBER LOOP- PHASE 1		6,600,000.00	2/1/96	8/12/96
665019	60FHRBASE1	1,478,240.76	NEW HR DATA SYSTEM INSTALLATION		4,100,000.00	10/1/96	12/31/98
665024	61Y9CENTUR	4,050,605.21	CENTURION - CAPITAL - ROLL OUT		6,000,000.00	1/1/96	12/31/97

PECO Energy Company
Response to Filing Requirements

Schedule F-5
Respondent: Thomas P. Hill, Jr.

Q: If the company has included any costs associated with canceled construction projects or obsolete inventory in the base year, separately identify the items, provide the related amounts, and explain the reason for the cancellation or obsolescence.

Response:

The Company has two canceled construction projects in its base year. These projects are the Peach Bottom and Limerick Water Chemistry System projects. These projects are discussed in the Direct Testimony of Alan B. Cohn. The annual amortization included in the base year expenses totals $414,000.

As far as obsolete inventory, materials and supplies are evaluated for obsolescence and a reserve is recorded as an estimate of obsolete inventory. The actual disposal of the material is charged to the reserve. The reserve as of December 31, 1996 is $7,136,000 and broken down as follows:

	$1,000)
Power Generation Group	$ 986
Nuclear Generation Group	5,531
Transmission & Distribution	619
Total	$7,136

Q: Provide work papers showing the development of the allocation of common utility plant, etc. (if applicable). Include the calculations performed to develop the allocation and the supporting documents, studies, or other information used. Common utility plant refers to any plant in service which is used as a common facility between the company and an affiliate or non-affiliate and from which a billing results.

Response:

The Company does not have any common utility plant which is used as a common facility between the Company and an affiliate or non-affiliate and from which a billing results.

Page B-20 of Company Exhibit TPH-1 develops the allocation of common plant between electric and gas operations.

PECO Energy Company
Response to Filing Requirements

Schedule F-7
Respondent: Thomas P. Hill, Jr.

Q: Explain in detail what accounts the contributions in aid of construction were contributed for and whether the company depreciated any of the contribution in aid of construction?

Response:

Contributions in aid of construction are primarily contributed for transmission and distribution accounts. Although contributions in aid of construction could be charged to any transmission or distribution account within FERC Accounts 350 to 373, the predominant account charged would be Account 369 - Services. As far as depreciation, the Company reduces total construction costs for a project by the contributions in aid of construction and then depreciates the remaining balance.

Schedule F-8
Respondent: Thomas P. Hill, Jr.

Q: Provide the work papers and supporting documentation relied upon to derive the projected balance of customer advances and customer deposits.

Response:

The balances for customer advances and deposits are actual balances at the end of December 1996, not projected balances. The Company's claim is shown on page A-2 of Company Exhibit TPH-1 for these items.

Schedule F-9
Respondent: Thomas P. Hill, Jr.

Q: If a claim for prepayments is included in the Working Capital amount, provide a breakdown of the monthly balance of prepayments by type of prepayment for the base year.

Response:

There are no claims for prepayments in the Company's cash working capital claim.

Schedule F-10
Respondent: Thomas P. Hill, Jr.

Q: Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

Response:

The total balance for electric and common plant in service at December 31, 1996 is shown on pages B-3 through B-10 of Company Exhibit TPH-1.

The Company's claimed balance for plant in service is shown on pages C-1 through C-1e and pages C-2 through C-2b of Company Exhibit TPH-1.

Schedule F-11
Respondent: Thomas P. Hill, Jr.

Q: Provide a comparison of the calculated depreciation reserve amount versus the book reserve amount at the end of the base year. Provide this comparison by functional group and by account, if available.

Response:

Attachment F-11 provides the requested information at December 31, 1996.

Attachment F-11

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/1/96-12/31/96

DES ACCT.	RESERVE BALANCE 12/31/96	CALCULATED RESERVE 12/31/96
STEAM PRODUCTION		
FUN. 3101	0	0
FUN. 3102	0	0
FUN. 3110	151.411.456	132.249.000
FUN. 3120	439.335.684	394.834.000
FUN. 3140	128.826.835	119.798.000
FUN. 3150	67.764.145	49.356.000
FUN. 3160	11.554.791	8.436.000
FUN.TOTAL	798.892.911	704.673.000
NUCLEAR PRODUCTION		
FUN. 3201	0	0
FUN. 3202	0	0
FUN. 3210	511.904.156	630,365.000
FUN. 3220	1,223,532,213	1.411.025,000
FUN. 3230	243.932.959	323.988.000
FUN. 3240	282.599.194	311.415,000
FUN. 3250	103,569.512	123.536.376
FUN.TOTAL	2.365.538.034	2.800.329.376
HYDRAULIC PRODUCTION		
19 3301	0	0
19 3302	0	0
19 3304	0	0
19 3311	6.063.144	7.722.000
19 3312	61.395	647.000
19 3313	1.841.790	1.388.000
19 3321	15.079.272	21.205.000
19 3323	380.467	547.000
19 3330	12.467.740	13.451.000
19 3340	5.069.003	6.582.000
19 3351	1.129.142	1.154.000
19 3353	98.338	87.000
19 3360	682.734	626.000
19 TOTAL	42.873.025	53.409.000
OTHER PRODUCTION		
FUN. 3401	0	0
FUN. 3410	4.539.923	3.802.000
FUN. 3420	21.317.499	18.711.000
FUN. 3440	84.532.090	58.686.000
FUN. 3450	12.203.751	6.820.000
FUN. 3460	2.094.267	2.139.000
FUN.TOTAL	124.687.530	90.158.000

DES ACCT.	RESERVE BALANCE 12/31/96	CALCULATED RESERVE 12/31/96
TRANSMISSION PLANT		
601 3501	0	0
601 3502	0	0
601 3520	11,079,625	10,421,000
601 3530	139,524,173	96,044,000
601 3540	94,943,460	69,010,000
601 3550	335,211	437,000
601 3560	50,566,890	38,526,000
601 3570	3,355,637	2,589,000
601 3580	31,850,625	20,249,000
601 3590	1,670,908	1,225,000
601 TOTAL	333,326,529	238,501,000
DISTRIBUTION PLANT		
601 3601	0	0
601 3602	0	0
601 3610	24,602,185	18,893,000
601 3620	218,343,767	160,387,000
601 3640	71,114,593	53,354,000
601 3650	120,491,202	84,333,000
601 3660	85,953,329	78,992,000
601 3670	109,334,924	88,918,000
601 3680	86,024,949	64,383,000
601 3691	26,043,280	16,189,000
601 3692	41,006,391	25,323,000
601 3700	48,886,850	59,112,000
601 3702	40,330	61,000
601 3710	251,958	-79,000
601 3730	3,564,592	4,361,000
601 3731	-123,704	0
601 3732	-6,548,876	234,000
601 3733	2,025,931	890,000
601 TOTAL	831,011,701	655,351,000

DES ACCT.	RESERVE BALANCE 12/31/96	CALCULATED RESERVE 12/31/96
GENERAL PLANT		
601 3891	0	0
601 3900	11.909.849	6.643.000
601 3911	1.083.095	929.000
601 3912	1.523.784	1.497.000
601 3913	3.825.685	3.028.000
601 3920	11.614	0
601 3930	-19.423	37.000
601 3940	2.372.990	1.913.000
601 3951	4.440.141	5.012.000
601 3952	432.466	411.000
601 3953	266,217	249.000
601 3970	1.884.282	1.874,000
601 3980	602.438	541.000
601 TOTAL	28.333.138	22.134.000
601 3991	-107.200.944	-133.000.000
601 3992	-42.380.758	-58.000.000
601 TOTAL	-149.581.702	-191.000.000
ELECTRIC	4.375.081.166	4.373.555.376

PECO Energy Company
Response to Filing Requirements

Schedule F-12
Respondent: Thomas P. Hill, Jr.

Q: Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the base year end as submitted in the current proceeding.

Response:

Original cost plant is taken from the detailed plant records as of December 31, 1996. Such plant data is loaded into the depreciation software which in turn calculates the reserve (file "resrun96.xls", Section RD, Attachment E-1b) using approved survivor curve data. The reserve that is calculated by the software is the reserve amount recorded on the balance sheet. Additionally, a discussion of the potential to shift depreciation reserve between distribution and generation based upon current lives and calculated versus book reserves is contained in the Direct Testimony's of Thomas P. Hill, Jr. And Alan B. Cohn.

PECO Energy Company
Response to Filing Requirements

Schedule F-13
Respondent: Thomas P. Hill, Jr.

Q: Provide a schedule showing details of adjustments.

Response:

The Company's adjustments to plant data are shown on page C-1 of Company Exhibit TPH-1. Specifically, as shown on page C-1, the following adjustments to plant data were made.

	Depreciation Plant ($000)	Reserve ($000)	Net ($000)
Additional AFUDC for Ratemaking	$35,102	$15,844	$19,258
Excess Salvage	-	($9,644)	$9,644

Schedule F-14
Respondent: Thomas P. Hill, Jr.

Q: Provide a schedule showing the base year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed unbundled rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.

Response:

Refer to pages A-1 and A-2 of Company Exhibit TPH-1. The ratebase and rate of return (including full CTC revenues) will be the same whether one has bundled or unbundled rates.

PECO Energy Company
Response to Filing Requirements

Schedule F-15
Respondent: Thomas P. Hill, Jr.

Q: *For construction work in progress, provide a supporting* schedule which sets forth separately, revenue-producing and nonrevenue-producing amounts, and include, for each category a summary of the work orders, amounts expended by the end of the base year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page of the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response:

The Company's pro forma 1996 data (as presented on Exhibit TPH-1) does not include construction work in progress in the rate base component. The Company's stranded cost quantification outlined in the Direct Testimony of Thomas P. Hill, Jr., and the Direct Testimony of Alan B. Cohn is an estimate as of 12-31-98. Included in that estimate are estimated plant additions for 1997 and 1998 as well as the 12-31-98 generation construction work in progress balance.

Schedule F-4, Attachment F-4 provides detail on projects in *progress in 1996 for which at least $750,000 has been spent.*

PECO Energy Company
Response to Filing Requirements

Schedule F-16
Respondent: Thomas P. Hill, Jr.

Q: For materials and supplies or fuel inventory provide a supporting schedule for each amount showing the latest actual thirteen monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.

Response:

Pages C-4 and C-4a of Company Exhibit TPH-1 and Attachment F-16 provide the requested information.

DEC.95			
coal			
	TONS	AVG COST	VALUE
EDDYSTONE	68,296.92	$38.671	$2,641,110.02
CROMBY	14,630.91	$38.116	$557,671.81
KEYSTONE	234,365.49	$36.540	$8,563,715.15
CONEMAH	254,512.26	$28.030	$7,133,978.59
			$18,896,475.57
JAN.96			
EDDYSTONE	32,380.02	$38.450	$1,245,011.77
CROMBY	5,731.56	$38.440	$220,321.17
KEYSTONE	109,972.33	$35.010	$3,850,131.10
CONEMAH	147,250.65	$29.960	$4,411,629.32
			$9,727,093.36
FEB.96			
EDDYSTONE	181,199.19	$37.768	$6,843,531.16
CROMBY	69,405.28	$38.320	$2,659,610.37
KEYSTONE	222,485.19	$37.690	$8,385,466.66
CONEMAH	242,976.57	$28.820	$7,002,584.72
			$13,846,115.88
MAR.96			
EDDYSTONE	56,172.42	$38.76	$2,177,018.19
CROMBY	14,501.59	$38.45	$557,586.21
KEYSTONE	285,410.01	$38.32	$10,936,911.70
CONEMAH	270,120.17	$28.65	$7,738,942.73
			$21,410,458.83

Attachment F-16

APR.96			
coal			
	TONS	AVG COST	VALUE
EDDYSTONE	57,965.31	$38.671	$2,241,576.66
CROMBY	21,332.21	$38.116	$813,098.59
KEYSTONE	185,901.32	$36.540	$6,792,834.23
CONEMAH	236,405.33	$28.582	$6,756,937.26
			$16,604,446.74
MAY.96			
EDDYSTONE	111,563.99	$38.450	$4,289,635.57
CROMBY	33,832.37	$38.440	$1,300,516.46
KEYSTONE	148,543.16	$35.063	$5,208,368.82
CONEMAH	179,642.56	$29.960	$5,382,091.10
			$16,180,611.94
JUN.96			
EDDYSTONE	95,246.91	$37.768	$3,597,285.30
CROMBY	36,482.72	$38.320	$1,398,017.64
KEYSTONE	390,742.52	$37.690	$14,727,085.39
CONEMAH	481,042.13	$28.284	$13,605,795.46
			$17,203,080.76
JUL.96			
EDDYSTONE	44,891.41	$38.76	$1,739,811.64
CROMBY	11,589.26	$38.45	$445,607.20
KEYSTONE	91,819.36	$38.32	$3,518,518.03
CONEMAH	162,009.60	$29.64	$4,801,964.66
			$10,505,901.53

AUG.96			
coal			
	TONS	AVG COST	VALUE
EDDYSTONE	38,412.42	$38.521	$1,479,684.87
CROMBY	14,136.42	$37.950	$536,477.06
KEYSTONE	123,192.98	$36.540	$4,501,471.49
CONEMAH	156,660.95	$28.620	$4,483,636.42
			$11,001,269.84
SEP.96			
EDDYSTONE	44,644.01	$38.450	$1,716,562.09
CROMBY	13,538.53	$39.238	$531,224.94
KEYSTONE	107,849.45	$35.063	$3,781,525.27
CONEMAH	142,830.56	$29.960	$4,279,203.58
			$10,308,515.87
OCT.96			
EDDYSTONE	89,265.22	$38.610	$3,446,530.14
CROMBY	34,191.53	$38.320	$1,310,219.43
KEYSTONE	366,203.13	$37.690	$13,802,195.97
CONEMAH	450,831.75	$28.284	$12,751,325.22
			$16,197,855.36
NOV.96			
EDDYSTONE	73,163.70	$38.80	$2,838,751.59
CROMBY	18,888.10	$38.45	$726,247.38
KEYSTONE	149,646.53	$38.32	$5,734,455.16
CONEMAH	264,042.08	$29.64	$7,826,207.17
			$17,125,661.31
DEC.96			
EDDYSTONE	56,637.61	$38.72	$2,193,008.38
CROMBY	14,621.69	$38.45	$562,203.90
KEYSTONE	115,844.64	$38.32	$4,439,166.53
CONEMAH	204,400.72	$29.64	$6,058,437.28
			$13,252,816.09

DEC.95			
#2 OIL	BARRELS		
	QUANTITY	AVG COST	VALUE
SCH	11,443.12	$22.909	$262,150.47
CHES	13,592.79	$21.130	$287,215.69
RICH	48,977.63	$19.790	$969,267.21
SOUTH	13,142.52	$21.268	$279,515.18
EDDY	29,088.33	$23.324	$678,456.27
DEL	18,603.85	$23.000	$427,888.50
CROMBY	1,643.72	$24.320	$39,975.35
FALLS	20,584.06	$20.535	$422,693.72
MOSER	21,433.76	$21.430	$459,325.55
CROYDEN	198,048.07	$21.184	$4,195,390.88
KEYSTONE	21,118.60	$15.44	$326,071.17
CONEMAH	15,878.83	$20.58	$326,766.24
			$8,674,736.24
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	450,302.69	$20.742	$9,340,178.42
CROMBY	87,565.18	$16.450	$1,440,447.17
DELAWARE	111,744.13	$19.737	$2,205,493.85
SCH #1 **	234,815.13	$23.624	$5,547,272.65
			$18,533,392.10
			$27,208,128.34

JAN.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	3,335.72	$23.548	$78,549.45
CHES	3,842.50	$26.178	$100,588.93
RICH	31,511.36	$24.045	$757,690.59
SOUTH	3,314.09	$21.435	$71,037.55
EDDY	6,567.19	$24.196	$158,899.78
DEL	3,466.92	$24.942	$86,471.88
CROMBY	295.46	$25.772	$7,614.56
FALLS	7,083.77	$22.419	$158,810.27
MOSER	6,668.93	$22.635	$150,951.16
CROYDEN	56,687.31	$22.295	$1,263,843.65
KEYSTONE	204,967.67	$0.57	$116,831.57
CONEMAH	155,619.76	$0.55	$85,590.87
			$3,036,880.26
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	179,542.98	$22.987	$4,127,154.50
CROMBY	25,506.04	$21.420	$546,339.40
DELAWARE	38,339.98	$23.592	$904,516.91
SCH #1 **	1,011.19	$23.700	$23,965.18
			$5,601,976.00
			$8,638,856.26

FEB.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	13,790.61	$23.546	$324,713.70
CHES	17,010.63	$21.821	$371,188.96
RICH	130,826.88	$24.045	$3,145,732.33
SOUTH	17,068.13	$21.882	$373,484.73
EDDY	33,502.68	$24.196	$810,630.85
DEL	17,505.96	$25.567	$447,574.99
CROMBY	1,163.79	$25.598	$29,790.70
FALLS	33,379.07	$22.419	$748,321.92
MOSER	32,432.36	$22.635	$734,106.36
CROYDEN	198,169.14	$23.262	$4,609,810.44
KEYSTONE	23,659.01	$24.36	$576,333.40
CONEMAH	18,902.33	$23.10	$436,643.86
			$12,608,332.23
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	823,984.43	$22.899	$18,868,419.35
CROMBY	80,055.64	$21.884	$1,751,937.55
DELAWARE	201,465.65	$19.919	$4,012,974.07
SCH #1 **	75,288.56	$16.721	$1,258,900.01
			$25,892,230.98
			$38,500,563.21

MAR.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	16,205.01	$24.706	$400,361.04
CHES	20,930.08	$21.821	$456,715.28
RICH	145,610.65	$24.045	$3,501,208.03
SOUTH	26,483.31	$23.122	$612,347.11
EDDY	44,917.05	$26.231	$1,178,219.17
DEL	23,717.28	$25.567	$606,379.76
CROMBY	2,030.58	$28.806	$58,491.99
FALLS	40,557.12	$22.419	$909,250.07
MOSER	37,275.09	$22.635	$843,721.62
CROYDEN	239,574.08	$25.138	$6,022,413.32
KEYSTONE	34,688.11	$24.36	$845,002.25
CONEMAH	19,396.73	$23.10	$448,064.41
			$15,882,174.06
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	991,255.43	$22.341	$22,145,637.56
CROMBY	81,979.74	$20.678	$1,695,177.14
DELAWARE	129,205.01	$20.180	$2,607,357.06
SCH #1 **	24,768.43	$19.296	$477,931.60
			$26,926,103.35
			$42,808,277.42

APR.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	8,707.80	$25.004	$217,729.92
CHES	9,359.94	$21.821	$204,243.25
RICH	61,883.04	$24.045	$1,487,977.77
SOUTH	11,799.64	$26.983	$318,389.77
EDDY	19,125.65	$26.833	$513,198.66
DEL	8,597.82	$25.832	$222,098.76
CROMBY	635.78	$30.547	$19,421.29
FALLS	17,882.22	$22.419	$400,901.49
MOSER	14,730.07	$22.635	$333,415.11
CROYDEN	83,200.11	$25.139	$2,091,567.47
KEYSTONE	15,002.31	$27.30	$409,563.02
CONEMAH	11,439.74	$26.88	$307,500.23
			$6,526,006.73
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	422,698.20	$22.339	$9,442,655.19
CROMBY	32,670.91	$20.927	$683,704.07
DELAWARE	56,256.95	$20.007	$1,125,532.88
SCH #1 **	7,474.51	$19.346	$144,598.19
			$11,396,490.34
			$17,922,497.07

MAY.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	7,381.30	$26.136	$192,917.66
CHES	6,527.01	$21.821	$142,425.86
RICH	59,089.54	$24.045	$1,420,807.99
SOUTH	9,427.85	$21.724	$204,810.52
EDDY	21,417.96	$26.236	$561,921.50
DEL	9,889.96	$25.751	$254,676.35
CROMBY	2,047.42	$27.417	$56,134.00
FALLS	14,598.29	$22.419	$327,278.95
MOSER	10,447.74	$22.635	$236,484.62
CROYDEN	134,374.26	$24.089	$3,236,941.61
KEYSTONE	15,016.13	$26.88	$403,633.44
CONEMAH	9,699.48	$26.46	$256,648.15
			$7,294,680.65
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	385,501.31	$22.339	$8,611,713.72
CROMBY	48,707.78	$19.309	$940,498.58
DELAWARE	100,758.25	$18.354	$1,849,316.94
			$11,401,529.24
			$18,696,209.89

JUN.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	10,631.45	$25.468	$270,761.83
CHES	10,236.24	$21.903	$224,204.36
RICH	68,885.43	$24.045	$1,656,350.09
SOUTH	10,076.18	$23.775	$239,561.11
EDDY	20,349.99	$25.411	$517,113.61
DEL	12,069.14	$25.958	$313,290.64
CROMBY	1,663.10	$25.640	$42,642.00
FALLS	19,066.93	$22.563	$430,207.06
MOSER	12,872.27	$22.645	$291,492.67
CROYDEN	128,389.18	$24.089	$3,092,766.90
KEYSTONE	17,940.80	$26.46	$474,713.51
CONEMAH	11,499.81	$26.04	$299,454.96
			$7,852,558.73
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	251,744.95	$22.339	$5,623,730.40
CROMBY	52,461.79	$18.586	$975,054.76
DELAWARE	140,236.97	$18.006	$2,525,106.95
			$9,123,892.10
			$16,976,450.84

JUL.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	8,652.30	$25.367	$219,483.02
CHES	10,870.81	$22.011	$239,277.31
RICH	59,248.07	$24.045	$1,424,619.94
SOUTH	10,970.61	$23.499	$257,798.37
EDDY	27,211.34	$24.121	$656,364.75
DEL	9,751.74	$24.610	$239,990.31
CROMBY	2,079.87	$24.612	$51,189.75
FALLS	16,565.98	$22.555	$373,645.72
MOSER	15,412.71	$22.763	$350,839.49
CROYDEN	104,465.19	$24.177	$2,525,654.98
KEYSTONE	17,774.05	$26.46	$470,301.24
CONEMAH	14,712.97	$25.62	$376,946.23
			$7,186,111.13
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	272,887.42	$20.194	$5,510,688.63
CROMBY	67,929.03	$18.605	$1,263,819.66
DELAWARE	126,549.39	$18.436	$2,333,064.53
SCH #1 **	24,922.48	$19.332	$481,801.44
			$9,589,374.26
			$16,775,485.39

AUG.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	9,235.41	$24.308	$224,494.43
CHES	11,073.96	$22.011	$243,748.93
RICH	54,234.36	$24.045	$1,304,065.19
SOUTH	10,926.51	$23.499	$256,762.11
EDDY	27,059.56	$23.877	$646,101.22
DEL	11,051.94	$24.199	$267,445.78
CROMBY	2,450.84	$24.318	$59,599.54
FALLS	17,580.97	$22.492	$395,431.09
MOSER	15,648.60	$22.762	$356,193.38
CROYDEN	70,643.84	$24.177	$1,707,956.10
KEYSTONE	17,081.49	$26.46	$451,976.13
CONEMAH	15,721.58	$25.62	$402,786.89
			$6,316,560.79
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	256,880.43	$20.074	$5,156,617.68
CROMBY	93,992.77	$18.557	$1,744,223.87
DELAWARE	113,589.12	$18.747	$2,129,455.26
			$9,030,296.80
			$15,346,857.59

SEP.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	10,356.51	$23.917	$247,696.73
CHES	12,728.95	$22.124	$281,615.34
RICH	46,475.69	$24.913	$1,157,848.99
SOUTH	12,824.37	$23.274	$298,475.68
EDDY	23,865.09	$25.115	$599,371.77
DEL	13,827.60	$23.442	$324,146.67
CROMBY	1,898.73	$26.860	$51,000.00
FALLS	21,639.87	$22.619	$489,472.24
MOSER	21,380.50	$22.839	$488,309.13
CROYDEN	10,158.37	$27.039	$274,672.15
KEYSTONE	18,391.31	$26.88	$494,358.29
CONEMAH	12,693.75	$26.04	$330,545.14
			$5,037,512.13
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	421,820.38	$19.052	$8,036,521.94
CROMBY	75,501.44	$18.540	$1,399,796.69
DELAWARE	126,458.70	$18.831	$2,381,343.82
			$11,817,662.45
			$16,855,174.58

OCT.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	9,680.56	$23.917	$231,530.04
CHES	12,576.54	$22.124	$278,243.34
RICH	52,828.29	$25.693	$1,357,317.32
SOUTH	12,079.42	$23.274	$281,136.34
EDDY	25,212.18	$27.063	$682,317.25
DEL	11,906.10	$26.184	$311,749.44
CROMBY	1,982.53	$23.377	$46,345.61
FALLS	21,937.78	$22.619	$496,210.56
MOSER	22,398.08	$22.847	$511,728.97
CROYDEN	95,985.96	$29.914	$2,871,323.91
KEYSTONE	19,958.63	$28.14	$561,635.88
CONEMAH	10,561.02	$25.62	$270,573.24
			$7,900,111.90
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	229,258.98	$19.057	$4,368,988.44
CROMBY	85,724.24	$19.220	$1,647,619.93
DELAWARE	133,504.43	$18.831	$2,514,021.96
			$8,530,630.33
			$16,430,742.23

NOV.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	5,937.99	$24.267	$144,097.24
CHES	8,405.36	$22.124	$185,960.23
RICH	29,637.32	$25.693	$761,471.79
SOUTH	7,709.58	$23.274	$179,432.84
EDDY	10,067.36	$27.401	$275,855.74
DEL	8,508.27	$29.688	$252,593.45
CROMBY	1,732.99	$30.182	$52,305.08
FALLS	14,801.51	$22.619	$334,795.39
MOSER	14,367.62	$22.847	$328,256.91
CROYDEN	114,407.40	$30.067	$3,439,887.28
KEYSTONE	12,117.67	$28.02	$339,585.50
CONEMAH	9,498.05	$27.90	$265,033.63
			$6,559,275.08
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	408,224.46	$20.835	$8,505,356.64
CROMBY	62,691.56	$19.552	$1,225,745.30
DELAWARE	92,926.44	$19.219	$1,785,953.27
			$11,517,055.21
			$18,076,330.29

DEC.96			
#2 OIL			
	BARRELS	AVG COST	VALUE
SCH	6,890.02	$26.978	$185,878.94
CHES	7,533.75	$22.124	$166,676.61
RICH	28,033.93	$28.169	$789,687.74
SOUTH	8,676.59	$24.975	$216,697.79
EDDY	18,471.93	$31.732	$586,151.17
DEL	7,348.91	$30.941	$227,382.64
CROMBY	1,470.38	$29.283	$43,057.22
FALLS	14,313.74	$22.619	$323,762.59
MOSER	13,745.12	$22.847	$314,034.70
CROYDEN	135,976.53	$30.423	$4,136,813.84
KEYSTONE	14,040.23	$29.19	$409,764.12
CONEMAH	8,000.33	$27.94	$223,529.16
			$7,623,436.53
#6 OIL			
		AVG.COST	VALUE
EDDYSTONE	423,983.31	$21.215	$8,994,805.99
CROMBY	59,364.26	$19.941	$1,183,782.74
DELAWARE	108,181.30	$19.912	$2,154,105.96
SCH #1 **	35,427.69	$22.651	$802,472.70
			$13,135,167.39
			$20,758,603.92

MGO 1996

Ending Balance:	JAN 96 (TONS)			FEB 96 (TONS)			MAR 96 (TONS)			APR 96 (TONS)		
Chester	268			171								
Tinicum	3298			2704			1545			1313		
Cromby	1088			1096			1261			1416		
Lake Ware	480			645			660			578		
Adjustment												
Total	5,134	$239	$1,229,214	4,616	$197	$910,056	3,466	$268.49	$930,586	3,307	$282.70	$934,896

MGO DEC 1995

Ending Balance:	(TONS)		
EDDY	6500		
Tinicum			
Cromby	1715		
Lake Ware			
Adjustment			
Total	8,215	$ 234.00	1,922,456.00

MAY96

729
1238
750
TONS

2,717	$395.11	$1,073,501

JUN96

10574
11
841
742
TONS

12,168	$193.99	$2,360,522

JUL96

8644
11
833
720
TONS

10,208	$192.40	$1,964,020

AUG96

5894
11
1058
690
TONS

7,653	$197.22	$1,509,333

SEP96
4363
11
675
17821
TONS
22,870 $158.46 $3,624,000

OCT96
516

1428
17618
570
TONS
20,132 $162.85 $3,278,546

NOV 96
141

2799
16493
550
TONS
19,983 $142.82 $2,854,000

DEC 96
141

2630
15823
525
TONS
19,119 $130.11 $2,487,560

Q: State the basis of the cash working capital claim, if made.

Response:

The basis of the cash working capital claim is shown on pages C-6 and C-6a through C-6d of Exhibit TPH-1.

PECO Energy Company
Response to Filing Requirements

Schedule F-18
Respondent: Thomas P. Hill, Jr.

Q: Provide the surviving original cost plant at the appropriate base year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories or plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.

Response:
Refer to Attachment E-1b, file "Resrun96.xls".

PECO Energy Company
Response to Filing Requirements

Schedule F-19
Respondent: Thomas P. Hill, Jr.

Q: Provide a schedule for the base year 1996 disclosing regulatory assets and regulatory liabilities (other than deferred income taxes) with each balance separately identified and described as to source and cause. Provide actual 1996 accruals and reversals. Provide copies of orders or excerpts authorizing the establishment of each regulatory asset or liability and the amortization treatment thereof.

Response:

Please refer to the Direct Testimony of Alan B. Cohn for a discussion of regulatory assets and regulatory liabilities. The balances at 1/1/96 and accruals and reversals for the year that result on the 12/31/96 balance are provided below. Only those included in the Company's claim are listed

	($1,000)		
Regulatory Assets	1/1/96	Amortize	12/31/96
Company charges on 50% of Limerick Common	$240,338	$12,434	$227,904
Unamortized loss on Reacquired Debt	308,166	24,813	283,853
Nuclear Design Basis Documentation	33,463	1,564	31,899
PB/Limerick Water Chemistry System	7,933	426	7,507
Limerick 1 Declaratory Order	59,444	13,715	45,729
Limerick 2 Declaratory Order	90,647	2,518	88,129
SFAS No. 106	247,494	14,593	232,901
SFAS No. 109	2,076,910	-	2,333,214
Compensated Absences	32,330	-	37,341
Carrying Charges on 50% Common PB/Sal/Eddy	20,208	936	19,272

Regulatory <u>Liabilities</u>			
Salem 2 Tax Benefit & Transfer	1,583	65	1,518
Salem Rotor Replacement	3,931	-	3,931
Sale/leaseback Merrill Creek	23,669	643	23,026

Certain regulatory assets and liabilities have no order associated with them. In particular the Nuclear Design Basis Documentation and the Peach Bottom/Limerick Water Chemistry Systems have been approved by the FERC for amortization. However, since they were incurred subsequent to Docket R-891364, they have not been addressed by the PaPUC. Regarding SFAS 109, this regulatory asset was established such that the books reflect the ratemaking treatment of these costs. Refer to the Direct Testimony of Alan B. Cohn for further discussion of this asset. On the regulatory liability side, the Salem rotor replacement, which was incurred subsequent to R-891364 is an insurance reimbursement and will ultimately be credited to plant.

Attachment F-19 are the orders authorizing the establishment of regulatory assets or liabilities.

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

Attachment F-19

Public Meeting held January 24, 1985

Commissioners Present:

Linda Taliaferro, Chairman
Michael Johnson, concurring in part and dissenting in part
James H. Cawley
Frank Fischl
Bill Shane, dissenting (opinion attached)

Pennsylvania Public Utility Commission, et al. v. Philadelphia Electric Company	R-842590 R-842590C001- R-842590C026

Appearances:

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David B. MacGregor, Esquire
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Marlane Chestnut, Assistant Counsel
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(for Pennsylvania Public Utility Commission Prosecutory Staff)

Max Weiner, Director of Education
Consumers Education & Protective Association International, Inc.
(for Consumers Education & Protective Association International, Inc.)

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David M. Kleppinger, Esquire
McNees, Wallace & Nurick
(for Philadelphia Area Industrial Energy Users Group and Lukens Steel Company)

David Wersan, Esquire
Irwin A. Popowski, Esquire
Scott Rubin, Esquire
Office of Consumer Advocate
(for David M. Barasch, Consumer Advocate)

[Secti]on 168(f)(8) by TEFRA. The ALJ concluded that if Trial [Staff] is correct and the Technical Corrections Act applies [only] prospectively, it is a nullity because as of its date [of] passage on January 12, 1983, the tax benefits associated [with] public utility property could not be sold under any circumstances. We concur with the ALJ and therefore reject Trial Staff's adjustment.

We do not, however, concur with the ALJ's rejection of the OCA's proposed adjustment. The $6.9 million received by PECO for what it described as a "made whole" payment designed to compensate it for the lost time value of money associated with receipt of Salem Unit No. 2 tax benefits, was supplied by Hercules Corporation, not the investors in PECO. We therefore conclude that it is not only equitable but also proper that the ratepayers receive the benefit of these funds through the OCA's proposed amortization, particularly since Salem No. 2 has been included in rate base in this proceeding.

C. Flow-Through of State Income Taxes

PECO has, in this proceeding, normalized state tax reductions attributable to accelerated depreciation which it claims is consistent with our treatment of state tax reductions in the Company's prior rate proceedings at Docket Nos. R-822291 and R-811626. In addition to citing the usual arguments, supportive of normalization rather than flow-through, PECO stresses that normalization will enable it to have better quality earnings and debt coverage and improved cash flow, thus reducing its capital cost and ultimately its cost of providing service to the ratepayer (PECO St. 6B, p. 11).

As distinguished from Federal income taxes, there is no legal requirement that the benefits of accelerated depreciation for state income taxes be flowed-through to ratepayers. The following testimony presented by OCA witness Knudsen in support of flow-through is particularly relevant to our resolution of this issue:

> Mr. Sileo has presented an argument in defense of normalization which is traditional in content. However, it is my position that more than a thetroical argument needs to be made; particularly, in light of the Commission's recent review of this issue in the Columbia Gas case. The Commission need not be constrained in its ratemaking practices by generally accepted accounting policy.

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

Public Meeting held June 26, 1986

Commissioners Present:

Linda C. Taliaferro, Chairman
Frank Fischl
Bill Shane, dissenting (opinion attached)

Pennsylvania Public Utility Commission, et al. v. Philadelphia Electric Company	R-850152 R-850152C001- R-850152C0014

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Veronica A. Smith
Daniel P. Delaney
For: Commission Trial Staff

Scott J. Rubin
David Wersan
Susan Perkins Weston
Irwin A. Popowsky
For: David M. Barasch, Consumer Advocate

on future contracts is proper since this method reflects the composite market results of actual transactions by investors.

Regarding the refunding of the Limerick Credit Agreement, it is important to note that this agreement expires in 1988, and will have to be refinanced in any event. The Company currently had the opportunity to lock-in relatively low long-term interest rates. GSA contends that the cost rate difference is over 200 basis points, and that since interest cost rates have not shown an upward trend, the projected effects of an exchange of debentures for the Limerick Credit Agreement should not be reflected in the cost of debt for PECO.[31/]

PECO contends that short-term interest rates are extremely volatile, and where it can lock-in a reasonable long-term interest rate and avoid the risk associated with short-term volatility, it is prudent for it to do so even where the long-term rate is somewhat higher than the interest rate being replaced. We find the Company's argument to be sound. Furthermore, $450 million of the $550 million credit agreement has in fact been refunded with long-term debt having a weighted composite effective yield of 11.12%.[32/] This transaction reduces the Company's debt cost claim from 10.86% to 10.76%. (PECO Exceptions, p. 55).

In connection with the GSA position on recognition of the Company's $2.441 million amortization relative to the premium for redeeming high coupon first mortgage bonds, we

---

31/ The current line of credit has an effective cost rate of 9.75%.

32/ The actual cost rate difference between the new debt issue and the effective cost rate of the current line of credit is 137 basis points.

find the Company's redemption to be reasonable, inasmuch as it lowers the Company's capital costs. The Company's rate-making treatment of the premium is identical to the treatment of gains or losses on the reacquisition of debt and the recovery of selling and issuance expense in connection with the issuance of long-term debt.

In accordance with the preceding discussion, we find a debt cost rate of 10.76% to be appropriate for PECO in this proceeding.

D. Preferred Stock

PECO claims a preferred stock cost rate of 10.50%, projected to June 30, 1986. Both the OCA and Trial Staff have accepted the Company's claim; however, the GSA recommends a preferred stock cost rate of 10.41%.

GSA's witness Winter contends that Mr. Brennan has overestimated the cost rate at which PECO's May 1986 preferred stock issuance will be issued. Mr. Winter states that preferred stock issuances typically sell at yields below those associated with a company's mortgage bonds (GSA St. 1A, Sch. 16), and that actual costs of preferred stock issuances by triple-B rated companies in December 1985, were only 9.5%. (GSA St. 1, p. 5). This witness concludes that actual data from the marketplace, along with recent actual yields on PECO's mortgage bonds, support his conclusion that a 10.10% cost rate is a reasonable estimate for the proposed issue's cost. (GSA St. No. 1A, pp. 10-11). Use of 10.10%, instead of the Company's figure of 11.8%, leads to GSA's 10.41% recommendation for the cost of PECO's preferred stock.

PECO's witness Brennan states that on PECO's last occasion of concurrently issued long-term debt and preferred

5-10-90

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

Public Meeting held April 19, 1990

Commissioners Present:

Bill Shane, Chairman, Dissenting
William H. Smith, Vice-Chairman
Joseph Rhodes, Jr., Dissenting
Frank Fischl, Concurring and Dissenting, in part (Opinion Attached)
David W. Rolka, Concurring and Dissenting, in part (Opinion Attached)

Pennsylvania Public Utility Commission	R-891364
v.	
Philadelphia Electric Company	R-891364, C001-C007

OPINION AND ORDER

Appearances:

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TABLE OF CONTENTS

		Page
	D. Physical Excess Capacity	273
	E. Economic Excess Capacity	274
	1. Introduction	274
	2. PECO's Position	274
	3. OCA and Temple's Position	275
	F. Sale/Leaseback Proposal	280
	G. Excess Capacity Recommendation	283
VII.	REVENUE AND EXPENSES	289
	A. Introduction	289
	B. Revenues	290
	1. Introduction	290
	2. OTS Recommendation	292
	3. OCA Recommendation	295
	a. Sales Annualization	295
	b. Rental Income	299
	c. Merrill Creek Reservoir - Sales Net Gain	300
	4. PAIEUG Recommendations	305
	5. GSA's Recommendations	308
	C. Expenses	312
	1. Damaged Nuclear Fuel Expense	312
	2. Wage Expense (Payroll)	315
	3. Financial Department (O&M Expense)	318
	4. Decommissioning Expense	318
	5. Rate Case Expense	324
	6. Uncollectible Expense	324
	a. Special Payment Agreements	324
	b. Customer Assistance Program	326
VIII.	TAXES	328
	A. Introduction	328
	B. Alternative Minimum Tax Adjustments	328
	1. AFUDC Accruals on AMT Balances	329
	2. Impact of 1989 Federal Tax Legislation	334
	3. AMT Reporting Requirements	334
	C. Excess Deferred Income Taxes	335
	1. Unprotected Accumulated Excess Deferred Income Tax Balances	336
	2. Excess Deferred Taxes on Reacquired Debt	342
	3. Excess Deferred Taxes on the Debt Portion of AFUDC	342
	D. Investment Tax Credit	344
	E. Tax on Unbilled Revenue	349
	F. Miscellaneous Tax Adjustments	350

TABLE OF CONTENTS

	Page
H. Limerick 1 "Early Window" Deferred Costs	187
1. Prior Commission Orders	189
2. OTS Adjustments	193
3. OCA Adjustments	197
4. PECO's Rebuttal	203
5. ALJs' Analysis and Recommendation	210
I. Salem Spare Parts Inventory	213
V. RATE BASE	215
A. PECO's Claim	215
B. Materials and Supplies ("M&S")	216
1. Fuel Inventory	216
2. Non-Fuel Inventory	220
a. Construction Related M&S Inventory	221
b. Keystone and Conemaugh Purchased Materials	228
c. Accounts Payable Supporting M&S	231
d. Limerick and Peach Bottom Spare Parts	233
e. Calculation of 13-Month Average and Inflation	234
3. M&S Adjustments	238
C. Capitalized Payroll Costs	238
D. Depreciation Net Negative Salvage	239
E. Land Held For Future Use	245
F. Cash Working Capital	247
1. Adjustments to Revenue Lag	247
2. Capital Stock Tax Expense Lag	248
a. Other Taxes	249
G. Damaged Nuclear Fuel	250
H. Limerick 1 "Early Window" Deferred Costs	250
I. Excess Accumulated Deferred Tax Balance	250
J. AFUDC on Deferred Alternate Minimum Taxes	250
K. 1989 Federal Tax Legislation	250
L. Rate Base	251
VI. EXCESS CAPACITY	252
A. Introduction	252
B. Relevant Legal Standards	253
C. Calculation of a Reasonable Reserve Margin	259
1. Load Requirements	260
2. Installed or Available Capacity	261
a. 400 MW Capacity Sale	261
3. Determination of a Reasonable Reserve Margin	267
a. PECO's Position	267
b. OCA/Temple's Position	267
c. OTS's Position	268
d. Discussion	268

per share write-off would reduce earnings by almost

We agree with PECO that these costs are properly described as both *extraordinary* and *non-recurring* (*See*, *Philadelphia Electric Company v. Pa. P.U.C.*, *supra*) and are recoverable as extraordinary expenses. We do not agree with the OCA that these costs represent typical items such as O&M expenses, depreciation and taxes and carrying charges. "Early window" costs are extraordinary for the reason that the initial commercial operation of a large nuclear plant, costing billions of dollars, occurs *infrequently*, and clearly represents a non-recurring event. We also agree with PECO that denial of the recovery of these "early window" costs would have a substantial negative financial impact on PECO. We also are persuaded that these costs are recoverable for the reasons that the costs incurred and the activities involved in bringing a nuclear plant into service cannot be equated, financial or otherwise, with the operation of a pollution control system at a conventional generating station.

PECO is accordingly directed to amortize its $137,169,000 claim for Limerick 1 "early window" costs by an annual allowance of $13,717,000[5] for a period of ten years. The unamortized balances shall not be included in rate base, in accordance with *Pennsylvania Electric Company v. Pa. P.U.C.*, 417 A.2d 819 (1980) wherein the Court clearly indicated that a utility *can not* capitalize an item in rate base and, at the same time, recover the items as an expense. The Exceptions of the OTS and the OCA are denied.

---

[5] The annual allowance is $9,798,000 since PECO has included an expense amount of $3,919,000 in its claim ($137,169,000 ÷ 10 = $13,717,000 - $3,919,000 = $9,798,000).

ownership at the expiration of the 44.5 year lease. PECO relies on the Philadelphia Suburban Case in support of its position, cited supra.

We note that the ALJ distinguished the Philadelphia Suburban Case from the instant proceeding. R.D., pp. 350-351. The critical distinction, we believe, is that PECO continues to use the subject property to serve its customers. A salient factor in the Philadelphia Suburban Case, was the fact that the property was retired. Consequently, we do not find that the Philadelphia Suburban Case is controlling in this instance.

However, we believe that the case of Pa. Public Utility Commission v. Philadelphia Electric Co., 58 Pa. P.U.C. 743 (1985) is analogous to the subject transaction wherein we permitted the amortization of the net gain on the sale of tax benefits at Salem Unit No. 2. In that case, we held that the important factor in allocating the gain on property sales, is whether or not the property is still being used to provide service to ratepayers. Id. at 809-812.

We note that ratepayers have been required to pay for a portion of PECO's ownership interest in Merrill Creek for the last several years. In addition, it is apparent that the payment or the gain which was achieved through the sale of the interest, is clearly being funded by ratepayers, as a portion of each rental payment that the Company has annualized for ratemaking purposes, is based on the sale price of the reservoir including the gain. Therefore, the Company, by not crediting ratepayers with the gain on the sale, is requesting ratepayers to finance the gain that the Company achieved through the sale of the facility. We believe that the fundamental principles of equity would dictate that ratepayers should not be required to effectively pay the Company a return of and a return on (through the lease payment) more than the original cost of the property, without receiving credit for the gain on the transaction. Since

Merrill Creek is being used by PECO, we believe that ratepayers should receive the gain.

Therefore, we conclude that the OCA's recommendation appropriately balances the equitable interests of both the Company and its ratepayers. Furthermore, we find that the OCA's proposed amortization of the gain realized in the sale of Merrill Creek, is consistent with the Commission and judicial precedent. Accordingly, we shall deny the Exception of PECO.

4. <u>PAIEUG Recommendations</u>

The PAIEUG witness Mr. Lane Kollen recommended that the Commission impute $118,224,000 to PECO's pro forma revenues to reflect the recognition of unbilled revenues for ratemaking purposes. This recommendation is intended to produce a proper matching of current expenses and revenues, and to mitigate the effect of the proposed rate increase while not adversely affecting the company's earnings. PAIEUG St. 2, PAIEUG M.B. at 15-25.

PECO objected, claiming that recognition of these revenues will cause a mismatch of revenues and expenses. Specifically, the Company argues that the recognition of the revenue for accounting purposes will have no ratemaking effect. Additionally, it is pointed out that the Commission, in previous cases, rejected similar proposals. PECO M.B., Vol. II, pp. 319-322. PECO asserted that even if the Company were to adopt unbilled revenues for book accounting purposes, there would be no change in the Company's test year revenues claimed for ratemaking purposes in the instant proceeding.

The record indicates that the concept of unbilled revenues is a simple one. As noted in both PAIEUG Statement 2 at page 10 and in PAIEUG's Main Brief at 15, the Edison Electric Institute defines unbilled revenues as:

COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE REFER TO OUR FILE

February 23, 1996

P-00950982

WARD L SMITH THOMAS P HILL JR
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WLS
cpc

Petition of PECO Energy Company
for a Declaratory Order Regarding
the Acceleration of Depreciation
and Amortization of Certain
Regulatory Assets Associated
With The Limerick Nuclear Station

RECEIVED
FEB 27 1996
WARD L. SMITH

To Whom It May Concern:

This is to advise you that a Opinion and Order has been adopted by the Commission in Public Meeting on February 22, 1996 in the above entitled proceeding.

An Opinion and Order has been enclosed for your records.

Very truly yours,

John G. Alford

John G. Alford
Secretary

law
encls
cert. mail

2/28/96 Alan Cohn

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265

Public Meeting held February 22, 1996

Commissioners Present:

John M. Quain, Chairman
Lisa Crutchfield, Vice Chairman
John Hanger, Statement attached
David W. Rolka
Robert K. Bloom

Petition of PECO Energy Company for a Declaratory Order Regarding the Acceleration of Depreciation and Amortization of Certain Regulatory Assets Associated With The Limerick Nuclear Station

Docket No. P-00950982

OPINION AND ORDER

BY THE COMMISSION:

Before us is the petition of PECO Energy Company ("PECO Energy" or "Company") which requests that we issue a declaratory order regarding the acceleration of depreciation and amortization of certain regulatory assets associated with the Limerick nuclear generating station.[1]

The petition was filed October 27, 1996 and, through a notice published in the Pennsylvania Bulletin (25 Pa. B. 5307 (November 25, 1995)), we invited interested parties to offer comments on the Company's petition. Comments were filed by the Philadelphia Area Industrial Energy Users Group ("Industrial Group"), Office of Consumer Advocate ("OCA"), and the Commission's Office of Trial Staff ("OTS"). PECO Energy also filed a response to these comments.

None of the commenting parties opposed the petition and, one of these, the Industrial Group supported it. Having reviewed the petition, the comments and PECO Energy's response, the Commission is of the opinion that the request before it is in the public

[1]The Commission has jurisdiction under Section 331(f) of the Public Utility Code, 66 Pa. C.S. § 331(f), to issue declaratory orders in its discretion to terminate a controversy or remove uncertainty.

interest and we will grant the petition for the reasons, and subject to the condition, set forth below.

Background

The Company asks us to approve a proposed change in the accounting treatment of its current depreciation of its electric plant. It wishes to utilize new life spans for various categories of electric production plant and changes in life estimates for transmission, distribution and general plant and common plant. PECO Energy is also asking to change the terminal date of the Limerick generating station for depreciation accrual purposes.

PECO Energy states that it has recently completed a new life study of the physical life of certain of its assets. It claims to have used the same basic life analysis techniques as were used in its 1988 study, on which its current depreciation rates were based. The major difference between the studies is the additional seven years of data on recorded retirement experience. PECO Energy asserts that the 1995 study supports the new life span changes regarding steam, nuclear, hydraulic production plant accounts, as well as transmission, distribution and general plant categories.

With respect to the Limerick Nuclear Station, the Company is seeking to advance the terminal date for the plant by 10 years for depreciation accrual purposes only. Such a change in the terminal date would result in a corresponding increase in the annual depreciation accruals for the plant. However, the Company states it is not seeking recognition of this change in its rates at this time. The Company is also requesting that the 10 year reduction in the terminal date apply to the amortization of costs associated with increasing the generation capacity of the Limerick units.[2]

With respect to the second item, PECO Energy is also seeking accelerated amortization of regulatory assets associated with Limerick. These include Allowance for Funds Used During Construction ("AFUDC") and deferred depreciation associated with the nuclear generating station Unit 2's share of common facilities and costs associated with the Unit 2 declaratory order.[3] With respect to the first of these items, PECO Energy states that the Commission has allowed it to recover, through its rates, the AFUDC and depreciation accrued on the 50 percent of common facilities

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[2]The Company has increased the generation capacity of Limerick 2 from 1,055 MW to 1,115 MW and is in the process of uprating Limerick 1 from 1,055 MW to 1,106 MW. The cost of this activity is amortized.

[3]*Petition of Philadelphia Electric Co. for Declaratory Order*, 69 PA. P.U.C. 481 (Entered May 3, 1989).

associated with Limerick Unit 2.[4] The Company states that as of September 30, 1995, the unrecovered balance was $242,312,561. The current annual amortization is $7,897,000. By way of this petition, PECO Energy is proposing to amortize this cost over a nine year period commencing October 1, 1996. This results in a total annual amortization of $26,046,151.

With respect to the declaratory order costs, these are the costs of operating Unit 2 from the inception of its commercial operation in January 1990 until the recognition of its operating costs in rates. The Company states that after Limerick 2 was placed in service, but prior to our order in its last rate case (at Docket No. R-891364), certain regulatory assets associated with Unit 2 were accrued. PECO Energy states that the unrecovered balance for the Limerick 2 declaratory order costs was $90,647,125. Currently there is no annual amortization of this regulatory asset and no reflection of it in the Company's rates. The Company proposes to amortize this balance over a nine year period beginning October 1, 1996. It states that it intends to recover the costs through a future rate case.

PECO Energy also asserts that, in order to amortize a regulatory asset, there must be recognition of a revenue source. It offers three choices with respect to this recognition. It requests that the Commission deem that the revenue should be considered subsumed in existing rates from Docket No. R-891364, that the revenue had been made available through the operation of the Company's Competitive Breakthrough Strategy, or both.

The Company describes its Competitive Breakthrough Strategy as an effort to strengthen its financial position on a long-term basis to the advantage of its stockholders and customers. It argues that changes in life spans for purposes of calculating depreciation accrual on electric plant and the corresponding changes to remaining life estimates and terminal dates as well as modifications to the amortization of regulatory assets are part of this strategy. With specificity relating to Limerick, it argues that reducing the life span for depreciation purposes by 10 years allows it to recover all investment in nuclear generation plant on a company-wide basis by the end of its integrated resource planning horizon, or slightly thereafter. It maintains that this will "substantially" improve its competitive position and strengthen its financial position as well. As the electric industry becomes more competitive, PECO Energy states that it is becoming increasingly necessary for it to respond. It explains:

> Because PECO Energy is not requesting a rate increase to accompany this increased

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[4] *Pa. P.U.C. v. Philadelphia Electric Co.*, Docket R-891364, Opinion and Order (Entered May 16, 1990).

> depreciation and amortization, it must pay for this effort through a combination of ongoing and future efforts to control expenses, limit capital expenditures, and enhance revenue. The Company does not anticipate that its efforts to limit capital expenditures and control operation and maintenance expenses will be sufficient to completely offset both future inflation and the accelerated depreciation and amortization requested in this petition. Therefore, PECO Energy will be pursuing opportunities for revenue enhancement in the emerging wholesale market, as well as other revenue opportunities, which may include innovative rate designs and the offering of new products and services, both regulated and unregulated.

PECO Energy Petition, p. 10.

The Company summarizes its requested changes by stating that the increase in annual depreciation accruals for Limerick as a result of the life study, the 10-year reduction in the terminal date for Limerick for purposes of calculating depreciation and the effect on the Limerick uprates are $71,811,695 per year. The increased amortization of certain regulatory assets associated with Limerick total $28,220,854 annually. Together this amounts to a total annual increase in depreciation and amortization of $100,032,549. The net change to depreciation and amortization of plant other than Limerick is a decrease of $10,375,180 which results in a total net annual increase in depreciation and amortization of electric and common related plant and regulatory assets of $89,657,369.

As noted above, three responses to this petition were received. The Industrial Group supports the petition calling it "an appropriate step by PECO Energy Company to become more competitive with its electricity pricing in the future." OTS states that it does not oppose the petition, but that it has "serious concerns regarding the potential ratemaking impact" of the petition should the Commission grant it. It noted that the life span of the Limerick facilities recognized for purposes of depreciation would be out of step with the station's life as useful generation property. OTS asks us to state now that we shall disallow future recognition of any additional revenue requirement as a result of shortening the life of the assets.

OCA also did not oppose the petition insofar as the Company is not seeking recognition of the proposed changes in rates at this time. However, OCA asks us to clarify that our policy would allow it, and any other party, to challenge increases in PECO Energy's revenue requirement which might result from these changes in a future rate proceeding.

Finally, the Company responded to the comments of OTS and OCA. It supports OCA's request which would leave the Company free to seek recognition in rates of these changes in a future rate case, but allow any party to challenge the ratemaking application of those accounting changes.

Discussion

Having reviewed the petition and the comments, we believe the accounting changes requested by PECO Energy to be in the public interest and will approve them. In recent years, the electric industry has become more and more competitive. The Federal Energy Regulatory Commission is currently conducting a rulemaking proceeding which would open virtually all of the wholesale market for electricity to competition.[5] Additionally, we have found it necessary to open an investigation at Docket No. I-940032 into the role of competition in the electric power market within our own jurisdiction. The accounting changes sought by PECO Energy are ones which would be expected by an electric utility seeking to be competitive.

With respect to recognizing revenue sources for the Limerick 2 operating expenses associated with the declaratory order, we shall allow the Company to recognize the costs of the amortization to be subsumed within existing rates and to have been made available through the operation of the Company's Competitive Breakthrough Strategy. At this time it is not necessary to delineate between these revenue sources with any greater specificity. However, if the Company should seek to have this accounting change recognized in the rates which it collects from its customers in a future rate case, its existing revenues from all sources will be subject to examination.

With regard to the potential impact on the Company's revenue requirement, we shall deny the request of OTS to bar recognition of these changes in future rate cases. Nonetheless, OTS shall retain the right to oppose recognition in rates or to advocate any other

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[5]*Promoting Wholesale Competition Through Open Access Non-discriminatory Transmission Services by Public Utilities*, Docket No. RM95-8-000; *Recovery of Stranded Costs by Public Utilities and Transmitting Utilities*, Docket No. RM94-7-001, 70 F.E.R.C. ¶ 61,357 (1995), 60 *Fed. Reg.* 17662-17726 (April 7, 1995), IV F.E.R.C. Stats. & Regs., Proposed Regulations ¶ 32,514 at 33,057-33,069 (1995).

treatment for ratemaking purposes. Recently we adopted a policy on public utility depreciation practices.[6] That policy provides that:

> In subsequent ratemaking proceedings, the most recent annual depreciation report or service life study approved or deemed approved for accounting purposes only under this chapter, constitutes a rebuttable presumption as to the reasonableness of the accrued depreciation claimed for ratemaking purposes, and the burden of proving the unreasonableness of the accrued depreciation shall be on the challenging party.

52 Pa. Code § 73.9(c). Thus, the right of any party to challenge the proposed ratemaking treatment in a future rate case is preserved. Accordingly, we shall grant the request by OCA that we recognize this in our order so that it, OTS and other parties will maintain the opportunity to challenge the Company with respect to the impact of these changes on rates. **THEREFORE,**

IT IS ORDERED:

1. That the Petition of PECO Energy Company for a Declaratory Order Regarding the Acceleration of Depreciation and Amortization of Certain Regulatory Assets Associated With The Limerick Nuclear Station be, and hereby is, approved consistent with the foregoing Opinion.

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[6] *Public Utility Depreciation Practices and Capital Planning,* Docket No. L-920062, Order (Entered June 22, 1995); 25 Pa.B. 3104 (August 5, 1995).

2. That this Order shall be without prejudice to the right of any customer of PECO Energy Company or representative thereof, the Office of Trial Staff, or any other party to a future rate case, to oppose or seek differing ratemaking treatment from that proposed by PECO Energy Company in recognition of these accounting changes.

3. That this docket shall be marked "Closed".

4. That a copy of this Order shall be served upon all persons having filed comments in this proceeding, and all parties of record in PECO Energy Company's most recent rate case at Docket No. R-891364.

BY THE COMMISSION,

John G. Alford

John G. Alford
Secretary

(SEAL)

ORDER ADOPTED: February 22, 1996

ORDER ENTERED: FEB 23 1996

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, Pennsylvania

PETITION OF PECO ENERGY FOR A DECLARATORY ORDER REGARDING THE ACCELERATION OF DEPRECIATION AND AMORTIZATION OF CERTAIN REGULATORY ASSETS ASSOCIATED WITH THE LIMERICK NUCLEAR STATION	**PUBLIC MEETING- FEBRUARY 22, 1996 FEB-96-L-14* DOCKET NO. P-00950982**

STATEMENT OF COMMISSIONER JOHN HANGER

The instant Petition represents a true dilemma.

On the one hand, public utilities with large investments in uneconomic plants, such as PECO's investment in Limerick, should be seeking to accelerate the depreciation of such plants so that PECO will have a chance to produce electricity from these plants at competitive market rates in the future. PECO is attempting to mitigate the costs of its past uneconomic investment now, so that it will be able to compete when customers obtain the right to choose their electricity supplier in the not-too-distant future. At least for the time being, PECO is not seeking to pass on any of the cost of the accelerated depreciation through rate increases. That is the wise and sober action to take.

Aside from Commission approval, PECO does not have free reign simply to change its depreciation schedules at whim. In order to comply with accounting standards, PECO must justify the assumptions of shortened useful life to match the accelerated depreciation schedule. PECO has in fact completed a new life span study which concludes that the additional seven years of experience since the previous study indicates that the useful life of Limerick will be ten years less than previously assumed. While such changed assumptions surely underline the unfortunate decisions that were made when PECO decided to complete Limerick, they also provide an opportunity for PECO to attempt to cut its losses.

Accounting standards also require identification of revenue sources to support the additional $90 million "expense" on the company's books. PECO has indicated that existing rates, coupled with stricter controls on company expenses and more aggressive marketing, will be adequate to cover the additional $90 million expense on the company's books.

Let's look at that again. PECO's rates are high enough, and its budget fat enough, that it can simply absorb a $90 million hit when it has the incentive to do so!

That brings me to the other hand. PECO requests approval of its Petition so that it can compete as the industry becomes more competitive. Yet, PECO is doing everything within its power in order to prevent implementation of a meaningfully competitive retail generation industry in Pennsylvania. Since retail competition and customer choice is going to happen sooner or later, not only in Pennsylvania but also across the country, it certainly makes sense for PECO to attempt to cut its losses and hedge its bets by filing a Petition such as this notwithstanding its all-out anti-customer-choice campaign.

But in these circumstances, why should this Commission grant PECO's Petition? Why shouldn't there instead be a rate case to reduce PECO's rates so that the company no longer has sufficient excess earnings or budgetary fat to absorb a $90 million hit? Why should PECO be so flush with cash that it can afford to try to buy a more competitive neighboring utility? To those who would consider filing a Complaint to reduce PECO's rates, which remain the ninth highest in the country, perhaps a relatively small rate reduction now may be less valuable than the larger and long-term reductions in prices that will be available by taking appropriate steps to mitigate uneconomic investments on the way to a competitive market.

PECO's Petition is fundamentally unlike an otherwise similar Petition filed by PP&L, Met-Ed or Penelec. Those utilities also have uneconomic investments which should be mitigated. But unlike PECO, those utilities are actively encouraging retail competition, because they believe that a well-managed utility can thrive while all consumers benefit from customer choice and lower prices.

Why shouldn't this Commission deny the Petition or even begin rate reduction proceedings as long as PECO is doing everything within its power to stop competition? For now, I am willing to support PECO's Petition because I remain hopeful that Pennsylvania will make a reasonable and timely transition to retail customer choice. I, however, do now state that, should this Commission oppose such a transition, then I will revisit this approval. For if this state is not going to allow retail customer choice, the only reasonable thing to do is to deny the Petition and immediately begin proceedings to reduce PECO's rates.

I also come to this decision because this Commission must do its part to permit PECO to become competitive and encourage mitigation of uneconomic investment now, even if PECO is totally opposed to customer choice. There is a limit to our responsibility to PECO, however. PECO certainly should not expect that these costs ever would be imposed on consumers in a future rate case without meaningful competition and should be prepared to implement a rate cut if its advocacy against customer choice prevails.

February 22, 1996
DATED

John Hanger
JOHN HANGER, COMMISSIONER

TPH
AAM
SLH
ABC

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265

Public Meeting held December 1, 1994

Commissioners Present:

David W. Rolka, Chairman
Joseph Rhodes, Jr., Vice Chairman
John M. Quain
Lisa Crutchfield
John Hanger, Statement attached

Pennsylvania Public Utility Commission

Docket No. R-00922479, et al.

v.

PECO Energy Company
(Retail Electric Operations)

ORDER

BY THE COMMISSION:

By Tentative Order entered October 19, 1994, this Commission proposed to approve a settlement reached among the parties to an appeal of the above-captioned case, PECO Energy Company (PECO), the Office of Consumer Advocate (OCA) and the Philadelphia Area Industrial Energy Users Group (PAIEUG). The settlement proposed to settle an appeal of our disposition of PECO's filing of Supplement No. 69 to its Electric Service Tariff Pa. P.U.C. NO. 26.

In our October 19, 1994 order, we tentatively approved the settlement because we found its provisions to be even more favorable to PECO ratepayers than the provisions of the appealed Commission order and because we found the settlement agreement taken as a whole to be in the public interest.

We provided that all parties to the underlying Commission case be served with our Tentative Order and that any objections or comment be filed with us within twenty (20) days of entry.

Comments were filed by the Office of Small Business Advocate (OSBA), and The Consumer Education & Protective Association (CEPA), and replies have been filed by PECO, PAIEUG and OCA.

__OSBA Comments__

OSBA filed its comments on October 31, 1994, and informed the Commission that it fully supports the settlement, which it views as being very much in the public interest, particularly the provision preserving the option for a refund of all revenues collected under this settlement if the Consumer Advocate's pending appeal to the Pennsylvania Supreme court of the commission's FASB 106 ruling in another proceeding ultimately results in a reversal of the Commission's policy regarding FASB 106.

__CEPA Comments and Replies__

CEPA is a twenty-eight year old grass roots consumer group which counts PECO customers among its members. It asks us to reject the settlement agreement for a number of reasons. PAIEUG, PECO and OCA filed responses, and these will be listed after each CEPA objection.

CEPA states that the proposed settlement is not a sound, legal or principled regulatory practice. CEPA claims that accepting this agreement rewards PECO for breaking a previous agreement, and such a precedent makes all other "stay out" provisions meaningless. Further, according to CEPA, the agreement asks the PUC to disregard its legislative mandate and practice of regulating electric utilities since it must regulate on the basis of rate base rate of return, and any change to the legislative mandate must be made by statute. CEPA Comments, p.2.

PECO responds by pointing out that the settlement agreement provides that the rate increase is effective January 1, 1995, and the stay-out provision of the Limerick agreement expired April 1, 1994, thus eliminating any "reward," since no violation of the stay-out provision exists. Moreover, the settlement agreement allows no more than $25 million in annual SFAS 106 recovery, which is less than half of its requested amount, and considerably less than the $36.5 million which the appealed order permitted to be deferred. PECO Reply, p.2.

Other key provisions of the settlement agreement are:

- The unrecovered expense will not be deferred for future rate recovery, and PECO will externally fund all its retail electric SFAS costs as part of aggressive management of its benefit programs in order to contain its SFAS 106 cost.

- Any commission rate investigations and complaint proceedings brought during the effective period of the settlement may result in reductions in PECO's rates but not in increases during the stay-out period.

- Should the current rate recovery of SFAS 106 expense be ultimately disallowed through OCA's appeal to the Pennsylvania Supreme Court in Popowsky v. Pennsylvania Public utility Commission, No. 1188 C.D. 1993 (June 7, 1994), then any party to this settlement may elect to void the settlement.

- This settlement resolves the appeal taken by PECO from the September 2, 1993 order adjudicating its SFAS 106 cost, which relieves all parties of the need to litigate the case further.

- PECO agrees not to file for an increase in retail electric base rates prior to April 1, 1999 with limited exceptions, which extends the period of base rate stability for five years while maintaining the benefits of the

Limerick 2 settlement agreement while saving the costs of a rate case.

PECO also counters CEPA's claim that the settlement constitutes an alternative form of regulation by pointing out that this settlement presents the ratepayer with the best of both worlds by providing that even if PECO's expenses increase, rates will not unless a very limited exception applies. During this period, PECO's rates can be investigated and reduced. PECO Reply, p. 3.

CEPA next alleges that the settlement agreement violates the concepts that have led the Commission to prohibit utilities from collecting from current ratepayers rates for construction work in progress (CWIP). It alleges that acceptance of this agreement will be a major policy change that allows a utility to collect now for future benefits, and that it "begins the slippery slope of dismantling years of protection that the Commission has granted consumers against CWIP charges." CEPA Comments, p.2.

PECO counters this allegation by pointing out that the charges involved are not CWIP, and the issue here does not involve current customers paying for future service. Rather, the purpose of SFAS 106 is to have current customers pay the real cost of current service by recognizing that utility employees earn retirement benefits as they work. PECO Reply, p. 3.

With these concerns removed, there is no substantive reason to alter the view expressed in our Tentative Order of October 19, 1994 that the settlement taken as a whole is in the public interest and therefore should be approved.

We note here that PECO has filed an Unopposed Application for Remand with the Commonwealth Court in this matter on appeal at Docket No. 2355 C.D. 1993, which requests a remand of this case to this Commission upon our approval of this settlement agreement. PECO shall be ordered to notify the Court of our actions and ask the Court for a remand.

Accordingly, for the reasons set forth herein and those set forth in the Tentative Order of October 19, 1994, we will approve the settlement agreement. THEREFORE,

IT IS ORDERED:

1. That, subject to the withdrawal and discontinuance of all appellate proceedings pursuant to paragraph 1 of the settlement agreement, the proposed settlement is approved.

2. That all signatories to the proposed settlement shall be bound by and shall adhere to its terms.

3. That PECO shall file tariffs or tariff supplements effective January 1, 1995 as described in the settlement agreement. Such tariff or tariff supplements are filed pursuant to the intent and terms of the settlement, and shall not be altered or amended, except after notice and hearing, and according to the intent and terms of the settlement.

4. That a copy of this Order be served on all parties of record to Docket No. R-00922479, et al.

5. That, upon receipt by the Commission of evidence of the filing of compliance tariffs and the discontinuance of appeals in accordance with the settlement, this docket shall be marked closed.

BY THE COMMISSION,

John G. Alford

John G. Alford
Secretary

(SEAL)

ORDER ADOPTED: December 1, 1994

ORDER ENTERED: DEC 2 1994

Alfred A. Miller
Director
Rates

PECO ENERGY

PECO Energy Company
2301 Market Street
PO Box 8699
Philadelphia, PA 19101-8699
215 841 5760

October 5, 1994

Mr. John G. Alford, Secretary
Pennsylvania Public Utility Commission
North Office Building
P.O. Box 3265
Harrisburg, PA 17105-3265

Dear Mr. Alford:

Re: PaPUC vs PECO Energy, Docket No. R-922479

Enclosed for filing with the Commission are an original and nine copies of (1) Joint Petition for Settlement of this proceeding, (2) Statement of PECO Energy in Support of Joint Petition for Settlement and (3) a certificate of service.

The Joint Petition proposes a Settlement of the Company's appeal of the Commission's Order in this proceeding. Under the settlement PECO Energy will be permitted to increase rates by $25 million plus applicable gross receipts tax (0.77%) effective for service rendered on or after January 1, 1995. Additionally, PECO Energy will be prohibited from filing for an increase in rates prior to April 1, 1999, with certain exceptions.

Would you please acknowledge receipt of the foregoing on the enclosed copy of this letter and return to me in the Business Reply Envelope enclosed for your convenience.

Sincerely,

AAMiller

ABC:pam
c:\ratedir\puc.abc
Attachments
cc: Service List (w/attachments)

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	)	
v.	)	Docket No. R-00922479, et al.
PECO Energy Company (Retail Electric Operations)	)	

JOINT PETITION FOR SETTLEMENT

PECO Energy Company ("PECO" or "Company") (formerly Philadelphia Electric Company), the Office of Consumer Advocate ("OCA"), and the Philadelphia Area Industrial Energy Users Group ("PAIEUG"), collectively referred to as "Joint Petitioners," respectfully request that the Pennsylvania Public Utility Commission ("Commission") approve the proposed Settlement submitted herewith. In support of the Joint Petition, Joint Petitioners aver the following:

I. Introduction

Joint Petitioners have agreed to a proposed settlement resolving the issues on appeal from the Commission's final Opinion and Order entered September 2, 1993, in this proceeding. The background of the proceeding is provided in Section II below. The terms of the proposed settlement are set forth in Section III below. The public interest considerations warranting Commission approval are set forth in Section IV below.

In brief, the Settlement provides for certain changes in PECO's retail electric rates (incorporated in pro forma tariff revisions contained in Attachment 1 to the Joint Petition) and imposes limitations on PECO's right to file future increases in such rates. Accordingly, effectiveness of the Settlement is expressly conditioned on Commission approval of its terms.

II. <u>Procedural Background</u>

On September 11, 1992, the Company filed Supplement No. 69 to its Electric Service Tariff Pa. P.U.C. No. 26, designed to produce an increase in annual retail electric revenues of approximately $50.2 million. The sole purpose of PECO's rate filing was to reflect in base rates the alleged increase in operating expense associated with implementation of Statement of Financial Accounting Standards No. 106 ("SFAS 106"). PECO's request was opposed by OCA, PAIEUG and other parties.

On September 2, 1993, after evidentiary hearings and the parties' submission of Initial and Reply Briefs and Exceptions and Reply Exceptions to the administrative law judge's Recommended Decision, the Commission issued an Opinion and Order holding that PECO was not entitled to current recovery of SFAS 106 operating expense. The Commission ruled that PECO's request did not fall within the exceptions to the "stay-out" contained in the "Limerick 2 Settlement" approved April 5, 1991, in Docket No. M-900271. That Settlement barred the Company, with certain exceptions, from seeking a base rate increase prior to April 1, 1994. The Commission, however, found that a reasonable level of SFAS 106 operating expense was $36.5 million annually and allowed the deferral of such amount for recovery in a future rate case.

On September 30, 1993, PECO filed a Petition for Review in the Commonwealth Court of Pennsylvania (Docket No. 2355 C.D. 1993) challenging the Commission's denial of current recovery of SFAS 106 operating expense (hereinafter, the "Appeal"). PAIEUG and OCA intervened in the Appeal and filed Briefs in opposition to PECO's position.

Joint Petitioners have explored the possibility of reaching a negotiated settlement of the Appeal and of other rate issues. The Settlement which follows represents a just and reasonable compromise of the Appeal and other rate issues.

III. Settlement

Joint Petitioners agree to the following terms of settlement:

Withdrawal of Appeal

1. PECO will withdraw with prejudice its Appeal in Commonwealth Court (Docket No. 2355 C.D. 1993).

Increase in Retail Electric Base Rates

2. PECO will increase retail electric base rates $25 million annually (exclusive of applicable gross receipts tax) effective January 1, 1995. Base rates for all classes of electric service will increase by an equal percentage. *Pro forma* rates reflecting the effect of the increase on existing rates are set forth in Attachment 1.

Recognition of SFAS 106 Expense

3. Retail electric SFAS 106 operating expense, including the annual amortization (over 18 years) of retail electric SFAS 106 operating expense deferred in 1993 and 1994, will be deemed subsumed in the rates prescribed above.

4. No portion of retail electric SFAS 106 operating expense incurred prior to PECO's next base rate case and subsequent to the effective date of settlement rates will be deferred for future rate recovery.

5. Beginning January 1, 1995, PECO will externally fund all its retail electric SFAS 106 costs (i.e., amounts charged to operating expense and to capitalized costs on and after January 1, 1995). Any amounts collected pursuant to paragraph 2 above shall be included in such fund(s).

6. PECO will manage aggressively its benefit programs in order to contain its SFAS 106 costs.

Stay-Out Provisions

7. Except for the rate increase agreed to above and as provided below, PECO will not file between April 1, 1994, and April 1, 1999 (the "stay-out period") for an increase in the rate for retail electric service to any rate schedule under 66 Pa. C.S. §1308 (or successor statute).

8. PECO may make rate change filings under 66 Pa. C.S. §1307 (or successor statute) for: (a) energy cost adjustments; (b) changes in state taxes; (c) changes in federal

taxes; and (d) demand side management ("DSM") surcharges. Approval of this Settlement shall constitute Commission-granted authority to make rate change filings under §1307 for changes in federal taxes. Provided, however, that if the pending appeal of the Commission's Order in Docket No. I-900005 invalidates DSM surcharges such appeal will be given effect but PECO shall be entitled to utilize such alternative cost recovery mechanism, if any, as is authorized by the Commission.

9. Notwithstanding the above provisions, PECO may seek a rate increase, solely to the extent required and in an amount necessary for just and reasonable overall rates as measured at the time of the request, to reflect an increase in: (a) nuclear plant decommissioning expense or funding requirements as required by the Nuclear Regulatory Commission (and/or the U.S. Department of Energy) in order to comply with the financial assurance criteria for nuclear decommissioning or as required by the Commission; or (b) spent nuclear fuel disposal expense resulting from changes in federal or state statutory or regulatory requirements; provided, however, that if such increase in expense is permitted to be recognized in rates on an industry-wide basis in Pennsylvania without the necessity of utilities filing a general base rate case, PECO shall be entitled to that same relief.

10. It is specifically understood and agreed that this Settlement does not bar PECO from filing with the Commission:

(a) to seek to continue to recover revenue that would otherwise be unrecovered as a result of a fundamental change in regulation or policy or in statute regarding retail wheeling and/or retail electric power competition, provided, however, that such revenue formerly attributable to one customer shall not be recoverable from other retail consumers; (b) to seek to limit the availability of an existing rate or service to current customers under that rate or service; (c) to seek to institute new rate schedules, riders or services; (d) to seek to reduce one or more rates; or (e) to seek to preserve tax normalization under the Internal Revenue Code. PECO shall not have a greater burden with respect to any of these filings than it would have had in the absence of this Settlement. Nor does this Settlement bar PECO from seeking extraordinary rate relief under 66 Pa. C.S. §1308(e) (or successor statute).

11. The filings by PECO permitted above are without prejudice to the right of any party to protest and litigate a filing by PECO on any basis not precluded by the Settlement.

12. This Settlement and rate change filings authorized herein do not and will not terminate the effectiveness of the terms of the "Limerick 2 Settlement" approved April 5, 1991, in Docket No. M-900271.

13. During the stay-out period PECO will not create any new category of deferred expense for future rate recovery

except where such deferral occurs on an industry-wide basis in Pennsylvania, as provided for by the Commission or by statute.

Rate Investigations

14. The Commission may investigate, upon its own motion or upon complaint of the Office of Trial Staff or any other party, the reasonableness of PECO's rates during the stay-out period. The Commission may reduce, but may not increase, PECO's rates at the conclusion of such investigation if such rates are found to be unjust and unreasonable.

15. In such an investigation, PECO is not precluded from arguing that its cumulative financial performance since the beginning of the stay-out period makes it unreasonable to reduce rates as they exist at the time of the investigation or that the overall revenue requirement should be allocated differently from the allocation underlying rates as they exist at the time of the investigation. Other parties retain the right to oppose PECO's argument.

Effect of Related Proceeding

16. Any of the Joint Petitioners may elect to void the Settlement, and return to the status quo ante, in the event current rate recovery of SFAS 106 expense is ultimately disallowed through OCA's appeal to the Supreme Court of the Commonwealth Court decision in Popowsky v. Pennsylvania Public Utility Comm'n, Docket No. 1188 C.D. 1993 (June 7, 1994). In

such event, PECO shall refund to customers, with interest, any increased base rate amounts collected pursuant to paragraph 2 of this Settlement. Also in such event PECO shall have such regulatory asset and deferred recovery rights, if any, that it would have had in the absence of the Settlement.

Implementation

17. This Settlement is effective upon the Commission's final approval of all of its terms and conditions, without changes.

18. Notwithstanding the preceding provision, not later than the date of execution of this Settlement the Joint Petitioners will petition the Commonwealth Court to: (1) remand the Appeal in Docket No. 2355 C.D. 1993 to the Commission for consideration of this Settlement; and (2) otherwise hold in abeyance the Appeal pending final approval of this Settlement by the Commission.

19. In the event the Commission approves the Settlement, and no appeal is taken from that approval, PECO will within 45 days after entry of an Order granting such approval, withdraw with prejudice the Appeal. In the event of an appeal from the Commission's approval of the Settlement, PECO will not take action to discontinue the Appeal until 45 days following entry of a final Order approving the Settlement no longer subject to judicial review.

20. The Settlement is made without admission against or prejudice to any factual or legal position which Joint Petitioners may advance, in the event the Commission does not approve the Settlement, on appeal or in any possible subsequent litigation. The Settlement is made without admission against or prejudice to any factual or legal position which Joint Petitioners may advance in other proceedings (such as SFAS 106 proceedings of other utilities and the generic investigation into electric power competition).

21. Joint Petitioners specifically acknowledge that their agreement to the provisions of this Settlement is based on the assumption that PECO's electric system will operate and function normally and that its system is not expected to be subjected to highly abnormal conditions beyond the control of PECO. Therefore, in the event that such a highly abnormal condition (as described more fully below) would occur, any party may petition the Commission to declare a force majeure and thereby immediately terminate all provisions of this Settlement (with the exception of the dismissal of the appeal with prejudice, which action would be irrevocable). Joint Petitioners agree to this provision with the express understanding that they would engage in a good faith attempt to renegotiate an agreement similar to this Settlement, recognizing the new, previously unforeseen conditions which necessitated the declaration of a force majeure.

22. For purposes of the preceding provision, Joint Petitioners consider a potential force majeure to be any cause, occurrence, condition, situation or serious threat thereof which has a substantial effect on PECO's ability to provide safe, adequate, efficient, and reliable service and which is not within PECO's control and which PECO could not have prevented by the exercise of reasonable diligence. Types of occurrences which might have such an effect (if of sufficient magnitude) might include the following: storm, fire, flood, earthquake, explosion, war, riot, civil disturbance, act of God or public enemy.

23. The undersigned certify that they have full authority to make this Settlement and to act on behalf of their respective party, and each is executing this agreement as a duly authorized representative of such party. The undersigned agree to be bound by the terms of this Settlement.

IV. Public Interest Considerations

Joint Petitioners agree that the Settlement is in the public interest for the following reasons:

1. This Settlement resolves the Appeal taken by the Company from the Commission's final Opinion and Order in this proceeding. In lieu of PECO's requested $50.2 million in annual SFAS 106 recovery commencing January 1, 1993, the Settlement allows PECO to recover no more than $25 million in such expense commencing January 1, 1995 and continuing through the stay-out

period. This $25 million allowance also is less than the $36.5 million deferral which the Commission found to be reasonable for future recovery.

2. PECO shall not be permitted to defer for future recovery any amounts charged to SFAS 106 operating expense subsequent to the effective date of the settlement rates in excess of the amounts allowed under the Settlement.

3. PECO agrees not to file, except as allowed herein, any request for an increase in retail electric base rates prior to April 1, 1999. This stay-out will extend the period of base rate stability and predictability for a further five years in addition to the more than four years that have passed since the increase in base rates in the Limerick 2 proceeding (Docket No. R-891364). On the other hand, parties may seek rate reductions under this Settlement.

4. Approval of the Settlement will avoid the incurrence of further litigation costs by all parties to the appeal, the costs of potential further administrative proceedings on remand, and the administrative and litigation costs which would be incurred if PECO were to file a request for an increase in retail electric base rates to cover SFAS 106 expense and any other costs prior to April 1, 1999.

4. In balancing the present benefits of the Settlement against the difficulties and uncertainty of the results on appeal and future rate increase requests, the public

interest is best served by a settlement to resolve the issues raised on appeal and to avoid the filing of a request for an increase in retail electric base rates prior to April 1, 1999.

V. Conclusion

WHEREFORE, for the reasons stated above, Joint Petitioners request that the Commission:

1. Approve the proposed Settlement contained in the Joint Petition;

2. Allow the pro forma tariff revisions included as Attachment 1 to become effective January 1, 1995; and

3. Terminate this proceeding.

Respectfully submitted,

Thomas P. Hill, Jr.
Vice President and Controller

Irwin A. Popowsky
Consumer Advocate

David M. Kleppinger
Counsel for the
Philadelphia Area Industrial
Energy Users Group

Dated: October 3, 1994

An allowance in rates of 50 percent of the Limerick co[illegible] facilities, instead of the 100 percent requested by PECO, has the ef[illegible] of reducing the Company's plant-in-service in rate base by $639,312,[illegible] (OCA St. 7A, Rev. Sch TEK-4).

PECO claims support for its inclusion in rate base of 100 percent of the Limerick common plant on the ground that such Company's investment in common plant is used and useful in providing service to PECO ratepayers, for the following reasons:

> 1. The use of common plant at Limerick was a prudent and reasonable decision which will produce substantial cost savings to PECO ratepayers;
>
> 2. The construction and completion of the common plant was required both for the operation of Limerick 1 and for the efficient and cost effective completion of the plant; and
>
> 3. The inclusion of 100% of common plant in rate base will reduce the total cost of Limerick station.
>
> (PECO St. 1, pp. 26-27)

PECO further supports its 100% inclusion of Limerick common plant in rate base at this time on the basis that 92% of the costs of Limerick common plant would have been required solely for Limerick 1 a[illegible] is currently providing service to PECO customers. (PECO St. 1, pp. 28-29).

While PECO recognizes that the Commission has allowed only [illegible] of common plant in rate base with the first plant in several cases, asserts that the Commission has never articulated any substantial ba[illegible] for its decisions, relying instead on its prior decisions as its ratio decidendi.

Trial Staff, OCA, PAIEUG, U. S. Steel and GEC recommend disallowance of 50% of common plant in rate base.

The Commission's practice since Pa. P.U.C. v. Philadelphia Electric Co., R.I.D. 129 (1975) has rejected all claims for 100% common plant in rate base with the first unit. And since Pa. P.U.C. v. Metropolitan Edison Co., 50 Pa. P.U.C. 82, 100 (1976) the Commission has reasoned that the second half of common facilities were "property not used and useful in rendering electric service until such time as the second unit goes into commercial operation." The Commission, however, did permit the utility to accrue AFUDC on the second half of common plant until the second unit entered commercial operations, which policy the Commission has retained. See also: Pa. P.U.C. v. Duquesne Light Co., 52 Pa. P.U.C. 552, 27 PUR 4th 555 (1978); Pa. P.U.C. v. Duquesne Light Co., 54 Pa. P.U.C. 695, 43 PUR 4th 27 (1981); Pa. P.U.C. v. Philadelphia Electric Co., 52 Pa. P.U.C. 511, 32 PUR 4th 245 (1977).

When Pennsylvania utilities remaining nuclear plants -- Salem and Susquehanna -- were proposed for inclusion in rates, the utilities recognized this Commission's clear policy and requested the inclusion into rates of 50% of the common facilities with the first unit. Pa. P.U.C. v. Philadelphia Electric Co., 52 Pa. P.U.C. 772, 31 PUR 4th (1978) (Salem); Pa. P.U.C. v. Pennsylvania Power and Light Co., 57 Pa. P.U.C. 559 (1983) (Susquehanna).

When PECO proposed inclusion in its Pennsylvania jurisdictional rates of 50% of the Salem common plant, PECO provided the following rationale for this policy (including the accrual of AFUDC on

PECO Energy Company
Response to Filing Requirements

Schedule G-1
Respondent: Thomas P. Hill, Jr.

Q: Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate the counties, cities and other governmental subdivisions to which service is provided, including service areas outside Pennsylvania, and the total number of customers or billed units in the areas served.

Response:

The following dates provide a brief corporate history of the Company:

October 27, 1902 -	The Philadelphia Electric Company incorporated.
May 1, 1922 -	Susquehanna Power Company incorporated as a subsidiary of the Philadelphia Electric Company.
January 27, 1925 -	Susquehanna Electric Company incorporated as a subsidiary of the Philadelphia Electric Company.
February 14, 1928 -	Control of the Philadelphia Electric Company acquired by U.G.I.
October 31, 1929 -	The Philadelphia Electric Company and Philadelphia Suburban-Counties Gas and Electric Company merged to form Philadelphia Electric Company.
January 22, 1931 -	Conowingo Power Company incorporated as a subsidiary of the Philadelphia Electric Company.
August 20, 1943 -	U.G.I. divests itself of its stockholdings of the Philadelphia Electric Company.
January 1, 1994 -	Philadelphia Electric Company becomes PECO Energy Company

June 27, 1995 - Conowingo Power Company is sold to DelMarVa

See Attachment G-1a for a list of the subsidiary companies of the PECO Energy Company, and of their states of organization, together with a description of the location and nature of their business:

The electric service of PECO Energy Company itself, all in Pennsylvania, is 1,972 square miles, contains a population of 3,700,000 and includes approximately 210 cities townships and boroughs. Natural gas service is supplied to a population of 1,900,000 in a 1,475 square mile area of Southeastern Pennsylvania adjacent to Philadelphia.. As of January 31, 1997, the Company had 1,473,788 electric customers and 395,946 gas customers.

Attachment G-1b provides a map of the Company's electric service territory.

Attachment G-1c provides a map of the Company's gas service territory.

Attachment G-1d provides an index of the cities, boroughs, and townships to which PECO Energy provides electric service.

Attachment G-1e provides an index of the cities, boroughs, and townships to which PECO Energy provides gas service.

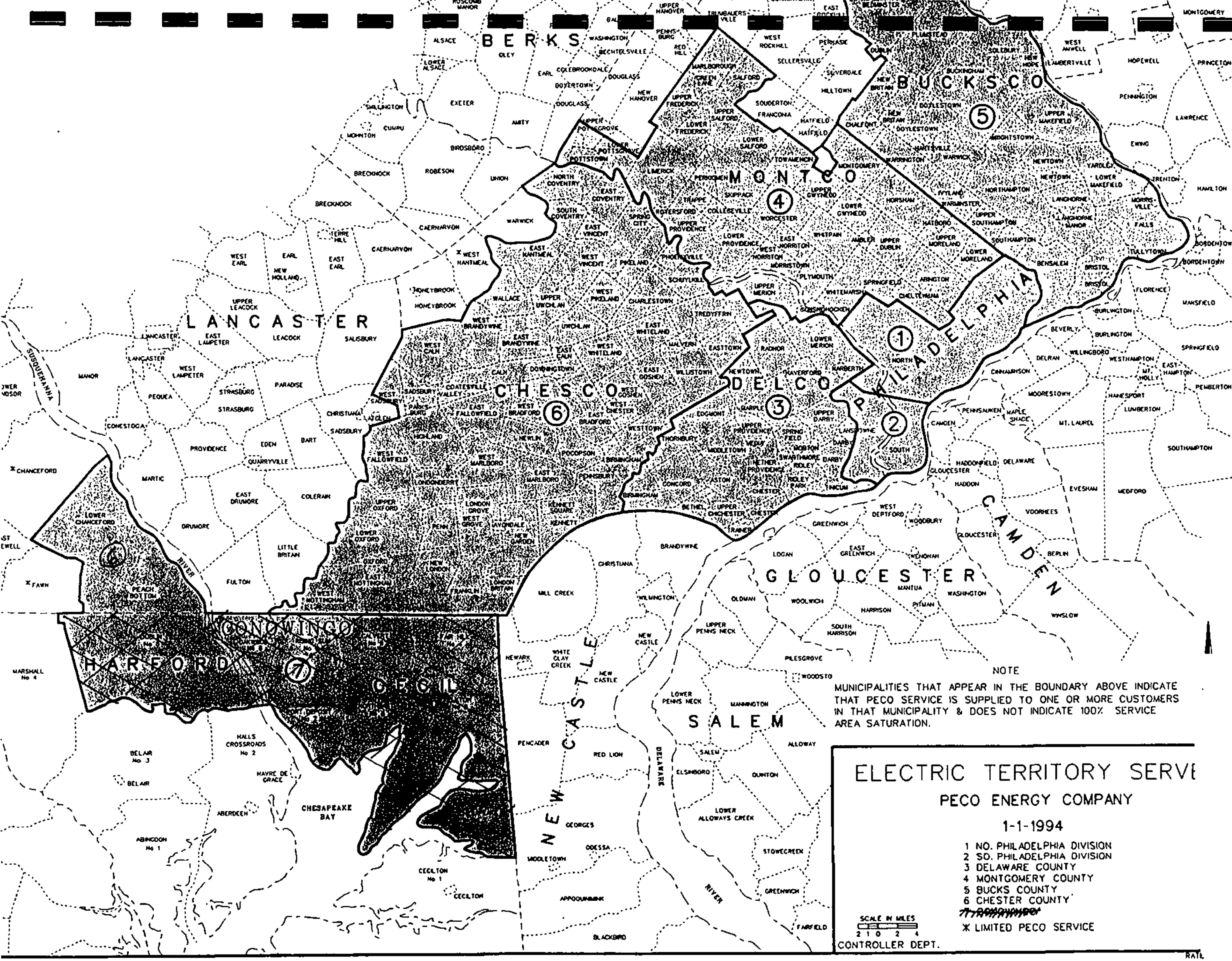
Attachment G-1f provides the total numbers of customers in the areas served as of December 31, 1995.

PECO ENERGY COMPANY
CURRENT SUBSIDIARY COMPANIES

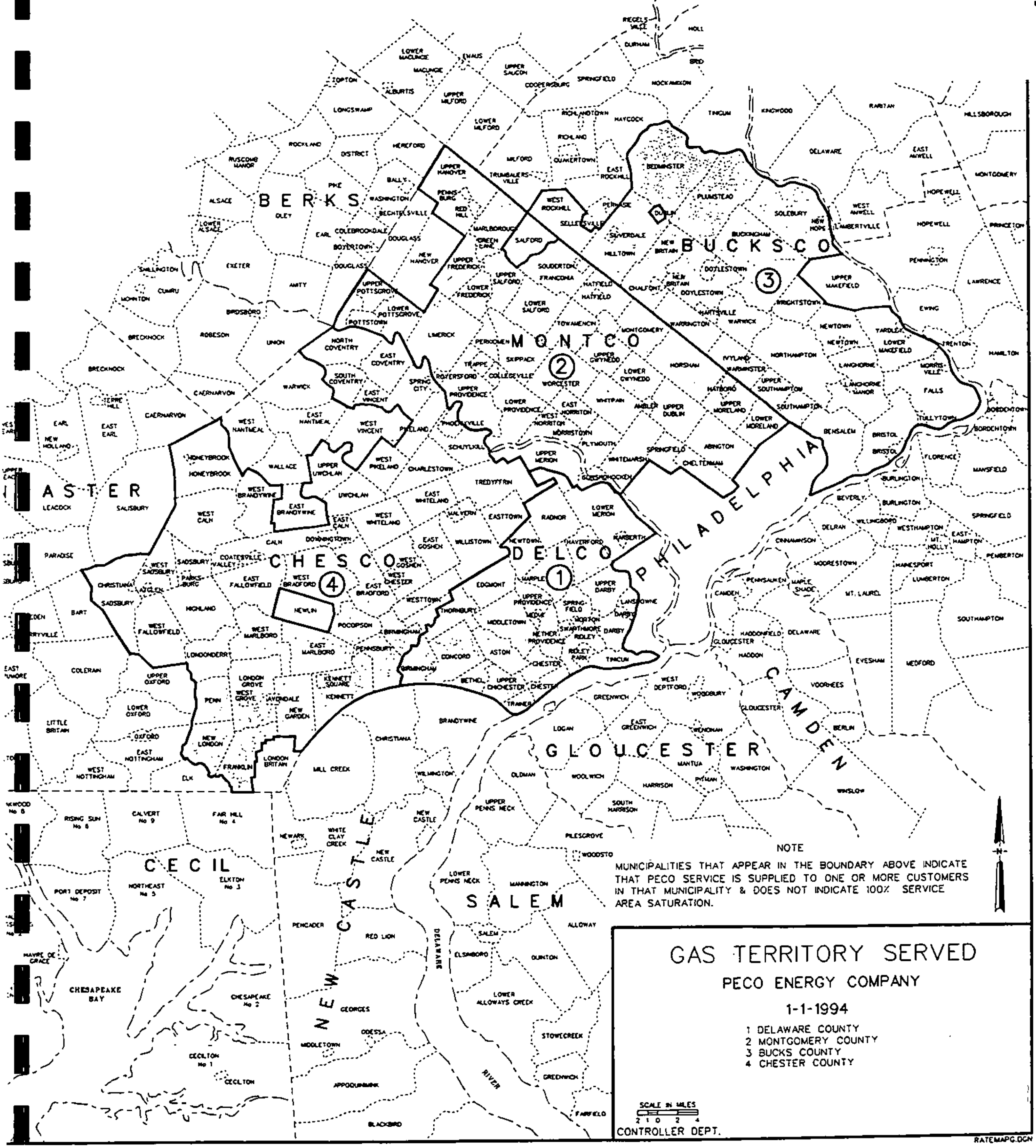
Name of Company	Business or Type of Operation	State of Incorporation	Percent Owned	Date Acquired/ Created
Adwin Equipment Company	Purchase and rental of non-utility equipment	Pennsylvania	100% by EPDC	August 5, 1968
Adwin Realty Company	Land acquisition and development	Pennsylvania	100% by EPDC	August 5, 1968
Adwin (Schuylkill) Cogeneration, Inc.	Co-owner of a gas and oil facility	Pennsylvania	100% by AEC	1995
Buttonwoods Associates, Inc.	Land developer	Delaware	100% by Adwin Realty	1991
Eastern Pennsylvania Development Company	Land development	Pennsylvania	100% by PECO Energy	June 28, 1968
Eastern PA Exploration Company	Explore for and develop natural gas supplies for PECO Energy	Pennsylvania	100% by PECO Energy	January 2, 1976
Energy Performance Services, Inc.	Energy services company	Pennsylvania	96% by EPDC, 2% by Eagle Investment Partners, Inc., 2% by Thomas K. Dreesen	January 24, 1994

Attachment G-1a

Name of Company	Business or Type of Operation	State of Incorporation	Percent Owned	Year Acquired/ Created
Energy Trading Company	Investment Company	Delaware	100% by PECO Energy	1996
Exelon Corporation	Energy Services Company	Pennsylvania	100% by PECO Energy	1996
PECO Energy Capital Corp.	General Partner of PECO Energy Capital L.P., a Delaware limited partnership the sole purpose of which is to issue cumulative monthly income preferred securities	Delaware	100% by PECO Energy	May 18, 1994
PECO Energy Power Company	Registered holding company	Pennsylvania	100% by PECO Energy	April 28, 1924
Horizon Energy Company (formerly PECO Gas Supply Co.)	Utility service for residential and commercial consumers of natural gas and electricity	Pennsylvania	100% by PECO Energy	February 6, 1995
PECO Wireless, Inc.	Personal communication services	Pennsylvania	100% by PECO Energy	February 22, 1996
Route 213 Enterprises, Inc.	Real Estate Development	Delaware	100% by ARC	1996
Susquehanna Electric Company	Electric operating utility	Maryland	100% by PECO Energy	January 27, 1925
Susquehanna Power Company	Holding company	Maryland	100% by PECO Energy Power	October 29, 1919
The Proprietors of the Susquehanna Canal	Render Susquehanna River navigable from PA state line to tidewater	Maryland	100% by Susquehanna Power Company	December 26, 1783



Attachment G-1b


GAS TERRITORY SERVED
PECO ENERGY COMPANY
1-1-1994
1 DELAWARE COUNTY
2 MONTGOMERY COUNTY
3 BUCKS COUNTY
4 CHESTER COUNTY
NOTE
MUNICIPALITIES THAT APPEAR IN THE BOUNDARY ABOVE INDICATE THAT PECO SERVICE IS SUPPLIED TO ONE OR MORE CUSTOMERS IN THAT MUNICIPALITY & DOES NOT INDICATE 100% SERVICE AREA SATURATION.
SCALE IN MILES
2 1 0 2 4
CONTROLLER DEPT.
RATEMAPG.DGN
BERKS
BUCKSCO
MONTCO
DELCO
CHESCO
PHILADELPHIA
CAMDEN
GLOUCESTER
SALEM
NEW CASTLE
CECIL
CHESAPEAKE BAY
DELAWARE RIVER

Attachment G-1d

LIST OF COMMUNITIES SERVED

PHILADELPHIA DIVISIONS: NORTH AND SOUTH

CITY AND COUNTY OF Philadelphia.

DELAWARE COUNTY DIVISION:

CITY Chester.

BOROUGHS Aldan. Brookhaven. Chester Heights. Clifton Heights. Collingdale. Colwyn, Darby, East Lansdowne, Eddystone. Folcroft. Glenolden. Lansdowne. Marcus Hook. Media. Millbourne. Morton. Narberth. Norwood. Parkside, Prospect Park. Ridley Park. Rose Valley. Rutledge. Sharon Hill. Swarthmore. Trainer. Upland. Yeadon.

FIRST-CLASS TOWNSHIPS: Aston. Darby, Haverford. Lower Chichester. Lower Merion, Marple. Nether Providence. Radnor. Ridley. Springfield. Tinicum. Upper Chichester. Upper Darby.

SECOND-CLASS TOWNSHIPS: Bethel. Birmingham. Chester. Concord. Edgmont. Middletown. Newtown, Thornbury. Upper Providence.

BUCKS COUNTY DIVISION:

BOROUGHS: Bristol. Chalfont. Doylestown. Dublin. Hulmeville. Ivyland. Langhorne. Langhorne Manor, Morrisville. New Britain. New Hope. Newtown. Penndel. Telford. Tullytown. Yardley.

FIRST-CLASS TOWNSHIPS Bristol

SECOND-CLASS TOWNSHIPS: Bedminster. Bensalem. Buckingham. Doylestown. Falls. Hilltown. Lower Makefield. Lower Southampton. Middletown. New Britain. Newtown. Northampton. Plumstead. Solebury. Upper Makefield. Upper Southampton. Warminster. Warrington. Warwick. Wrightstown.

MONTGOMERY COUNTY DIVISION:

BOROUGHS: Ambler. Bridgeport. Bryn Athyn. Collegeville. Conshohocken, East Greenville. Green Lane. Hatboro, Jenkintown. Lansdale. Norristown. North Wales, Pennsburg, Pottstown. Red Hill. Rockledge, Royersford. Schwenksville. Souderton. Telford. Trappe. West Conshohocken.

FIRST-CLASS TOWNSHIPS: Abington. Cheltenham. Hatfield. Lower Moreland. Lower Pottsgrove. Plymouth. Springfield. Upper Dublin. Upper Gwynedd. Upper Moreland. Upper Pottsgrove. West Norriton. West Pottsgrove, Whitemarsh.

SECOND-CLASS TOWNSHIPS: East Norriton. Franconia. Horsham. Limerick. Lower Frederick. Lower Gwynedd. Lower Providence. Lower Salford. Marborough. Montgomery. Perkiomen. Salford. Skippack. Towamencin. Upper Frederick. Upper Merion. Upper Providence. Upper Salford. West Vincent. Whitpain. Worcester.

CHESTER COUNTY DIVISION:

CITY: Coatesville.

BOROUGHS: Avondale. Downingtown. Kennett Square. Malvern. Modena. Oxford. Parkesburg. Phoenixville. South Coatesville. Spring City. West Chester. West Grove.

FIRST-CLASS TOWNSHIP: Caln.

SECOND-CLASS TOWNSHIPS: Birmingham. Charlestown. East Bradford. East Brandywine. East Caln, East Coventry. East Fallowfield. East Goshen. East Marlborough. East Nantmeal. East Nottingham. East Pikeland. East Vincent. East Whiteland. Easttown. Elk. Franklin. Highland. Kennett. London Britain. Londonderry. London Grove. Lower Oxford. New Garden. Newlin. New London. North Coventry. Penn. Pennsbury. Pocopson. Sadsbury. Schuylkill. South Coventry. Thornbury. Tredyffrin. Upper Oxford. Upper Uwchland. Uwchland. Valley. Wallace. Warwick. West Bradford. West Brandywine. West Caln. West Fallowfield. West Goshen. West Marlborough. West Nantmeal. West Nottingham. West Pikeland. West Sadsbury. Westtown. West Vincent. West Whiteland. Willistown.

YORK COUNTY DIVISION:

BOROUGH: Delta.

SECOND CLASS TOWNSHIPS: Chanceford. Fawn. Lower Chanceford. Peach Bottom.

LIST OF COMMUNITIES SERVED

DELAWARE COUNTY DIVISION:

CITY: Chester.

BOROUGHS: Aldan, Brookhaven, Chester Heights, Clifton Heights, Collingdale, Colwyn, Darby, East Lansdowne, Eddystone, Folcroft, Glenolden, Haverford, Lansdowne, Malvern, Marcus Hook, Marple, Media, Millbourne, Morton, Narberth, Norwood, Parkside, Prospect Park, Radnor, Ridley Park, Rose Valley, Rutledge, Sharon Hill, Swarthmore, *Trainer, Upland, Upper Darby*, Yeadon.

FIRST-CLASS TOWNSHIPS: Aston, Darby, Lower Chichester, Lower Merion, Marple, Nether Providence, Ridley, Springfield, Tinicum, Upper Chichester, Upper Darby.

SECOND-CLASS TOWNSHIPS: Bethel, *Birmingham, Chester, Concord,* East Coshen, East Whiteland, Easttown, Middletown, Newtown, Tredyffrin, Upper Providence, Willistown.

BUCKS COUNTY DIVISION:

BOROUGHS: Bristol, Chalfont, Doylestown, Hulmeville, Ivyland, Langhorne, Langhorne Manor, Morrisville, New Britain, New Hope, Newtown, Penndel, Telford, Tullytown, Yardley.

FIRST-CLASS TOWNSHIP: Bristol.

SECOND-CLASS TOWNSHIPS: Bensalem, Buckingham, Doylestown, Falls, Hilltown, Lower Makefield, Lower Southampton, Middletown, New Britain, Newtown, Northampton, Plumstead, Solebury, Upper Southampton, Warminster, Warrington, Warwick, West Rockhill, Wrightstown.

MONTGOMERY COUNTY DIVISION:

BOROUGHS: Ambler, Bridgeport, Bryn Athyn, Collegeville, Conshohocken, East Greenville, Green Lane, Hatboro, Hatfield, Jenkintown, Lansdale, Norristown, North Wales, Pennsburg, Pottstown, Red Hill, Rockledge, Royersford, Schwenksville, *Souderton, Telford, Trappe, West Conshohocken.*

FIRST-CLASS TOWNSHIPS: Abington, Cheltenham, Hatfield, Lower Moreland, Lower Pottsgrove, Plymouth, Springfield, Upper Dublin, Upper Gwynedd, Upper Moreland, Upper Pottsgrove, West Norriton, West Pottsgrove.

SECOND-CLASS TOWNSHIPS: East Norriton, Franconia, Horsham, Limerick, Lower Frederick, Lower Gwynedd, Lower Providence, Lower Salford, Marlborough, Montgomery, Perkiomen, Salford, Skippack, Towamencin, Upper Frederick, Upper Hanover, Upper Merion, Upper Providence, Upper Salford, Whitemarsh, Whitpain, Worcester.

CHESTER COUNTY DIVISION:

CITY: Coatesville.

BOROUGHS: Atglen, Avondale, Christiana, Downingtown, Honey Brook, *Kennett Square, Parkesburg, Phoenixville, South* Coatesville, Spring City, West Chester, West Grove.

FIRST-CLASS TOWNSHIP: Caln.

SECOND-CLASS TOWNSHIPS: Birmingham, Charlestown, Concord, East Bradford, East Caln, East Coventry, East Fallowfield, East Goshen, East Marlborough, East Pikeland, East Vincent, East Whiteland, Franklin, Honey Brook, Kennett, Londonderry, London Grove, New Garden, New London, North Coventry, Penn, Pennsbury, Pocopson, Sadsbury, Sadsbury (Lancaster County), Schuylkill, Thornbury, Tredyffrin, Upper Uwchlan, Uwchlan Valley, West Brandywine, West Caln, West Goshen, West Marlborough, West Nantmeal, West Pikeland, West Sadsbury, West Whiteland, Westtown, Willistown.

(C) Indicates Change.

705 TERRITORY CHARTERED AND SERVED

1. *Report by counties*, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other."
2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
Electric Territory				
Delaware Division				
Townships				
Aston	15,993			
Darby	13,445			
Haverford	52,229			
Marple	22,729			
Middletown	12,597			
Nether Providence	13,013			
Newtown	12,377			
Radnor	30,331			
Ridley	33,763			
Springfield	25,025			
Upper Chichester	15,576			
Upper Darby	84,016			
Boroughs				
Darby	10,929			
Lansdowne	14,456			
Yeadon	12,670			
City				
Chester	43,260			
All Others	148,469			
Total Delaware Division	560,878		222,513	
Bucks Division				
Bucks County				
Townships				
Bensalem	59,489			
Bristol	60,080			
Doylestown	12,938			
Falls	36,744			
Lower Makefield	24,818			
Lower Southampton	19,716			
Middletown	38,367			
Northampton	36,338			
Upper Southampton	16,821			
Warminster	36,708			
Warrington	11,409			
Boroughs				
Bristol	10,471			
Morrisville	10,446			
Total Bucks Division	374,345		165,719	

705 TERRITORY CHARTERED AND SERVED

1. *Report by counties, all communities within respondent's chartered territory, having a population over* 10,000. Classify the remaining communities in each county as "other."
2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in *column (c) communities served in part by respondent and by other agencies.*

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	*Name of Other Agency* Serving Same Community (e)
Electric Territory				
Montgomery Division				
Townships				
Abington	59,226			
Cheltenham	36,541			
East Norriton	13,733			
Hatfield	16,184			
Horsham	20,737			
Lower Moreland	13,604			
Lower Providence	20,589			
Plymouth	16,403			
Springfield	19,541			
Towamencin	14,392			
Upper Dublin	22,599			
Lower Merion	60,151			
Upper Merion	26,571			
Upper Moreland	25,041			
West Norriton	15,924			
Whitemarsh	15,268			
Whitpain	15,451			
Boroughs				
Norristown	33,612			
Pottstown	24,167			
All Others	209,879			
Total Montgomery Division	679,613		199,214	
Chester Division				
Townships				
East Goshen	10,489			
Tredyffrin	26,408			
West Goshen	16,485			
West Whiteland	10,889			
Boroughs				
Phoenixville	14,078			
West Chester	19,446			
City				
Coatesville	11,814			
All Other	311,769			
Total Chester Division	421,378		136,628	
Total Philadelphia Division	1,638,264			
Total Electric Territory	3,674,478		724,074	

705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other."

2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
Gas Territory				
Delaware Division				
Townships				
Aston	15,993			
Darby	13,445			
Haverford	52,229			
Marple	22,729			
Middletown	12,597			
Nether Providence	13,013			
Newtown	12,377			
Radnor	30,331			
Ridley	33,763			
Springfield	25,025			
Upper Chichester	15,576			
Upper Darby	84,016			
Boroughs				
Darby	10,929			
Lansdowne	14,456			
Yeadon	12,670			
City				
Chester	43,260			
All Others	147,095			
Total Delaware Division	559,504		147,944	
Bucks Division				
Bucks County				
Townships				
Bensalem	59,489			
Bristol	60,080			
Doylestown	12,938			
Falls	36,744			
Hiltown	11,387			
Lower Makefield	24,818			
Lower Southampton	19,716			
Middletown	38,367			
Northampton	36,338			
Upper Southampton	16,821			
Warminster	36,708			
Warrington	11,409			
Boroughs				
Bristol	10,471			
Morrisville	10,446			
Total Bucks Division	385,732		43,709	

705 TERRITORY CHARTERED AND SERVED

1. Report by counties, all communities within respondent's chartered territory, having a population over 10,000. Classify the remaining communities in each county as "other."
2. Column (b) shall show only that population of the community served by respondent. Indicate by an asterisk in column (c) communities served in part by respondent and by other agencies.

Community (a)	Population Served By Respondent (b)	Also Served By Others (c)	Number of Customers Served By Respondent (d)	Name of Other Agency Serving Same Community (e)
Gas Territory				
Montgomery Division				
Townships				
Abington	59,226			
Cheltenham	36,541			
East Norriton	13,733			
Hatfield	16,184			
Horsham	20,737			
Lower Moreland	13,604			
Lower Providence	20,589			
Plymouth	16,403			
Springfield	19,541			
Towamencin	14,392			
Upper Dublin	22,599			
Lower Merion	60,151			
Upper Merion	26,571			
Upper Moreland	25,041			
West Norriton	15,924			
Whitemarsh	15,268			
Whitpain	15,451			
Boroughs				
Lansdale	18,830			
Norristown	33,612			
Pottstown	24,167			
All Others	186,788			
Total Montgomery Division	675,352		103,835	
Chester Division				
Townships				
East Goshen	10,489			
Tredyffrin	26,408			
West Goshen	16,485			
West Whiteland	10,889			
Boroughs				
Phoenixville	14,078			
West Chester	19,446			
City				
Coatesville	11,814			
All Other	284,270			
Total Chester Division	393,879		29,754	
Total Gas Territory	2,014,467		325,242	

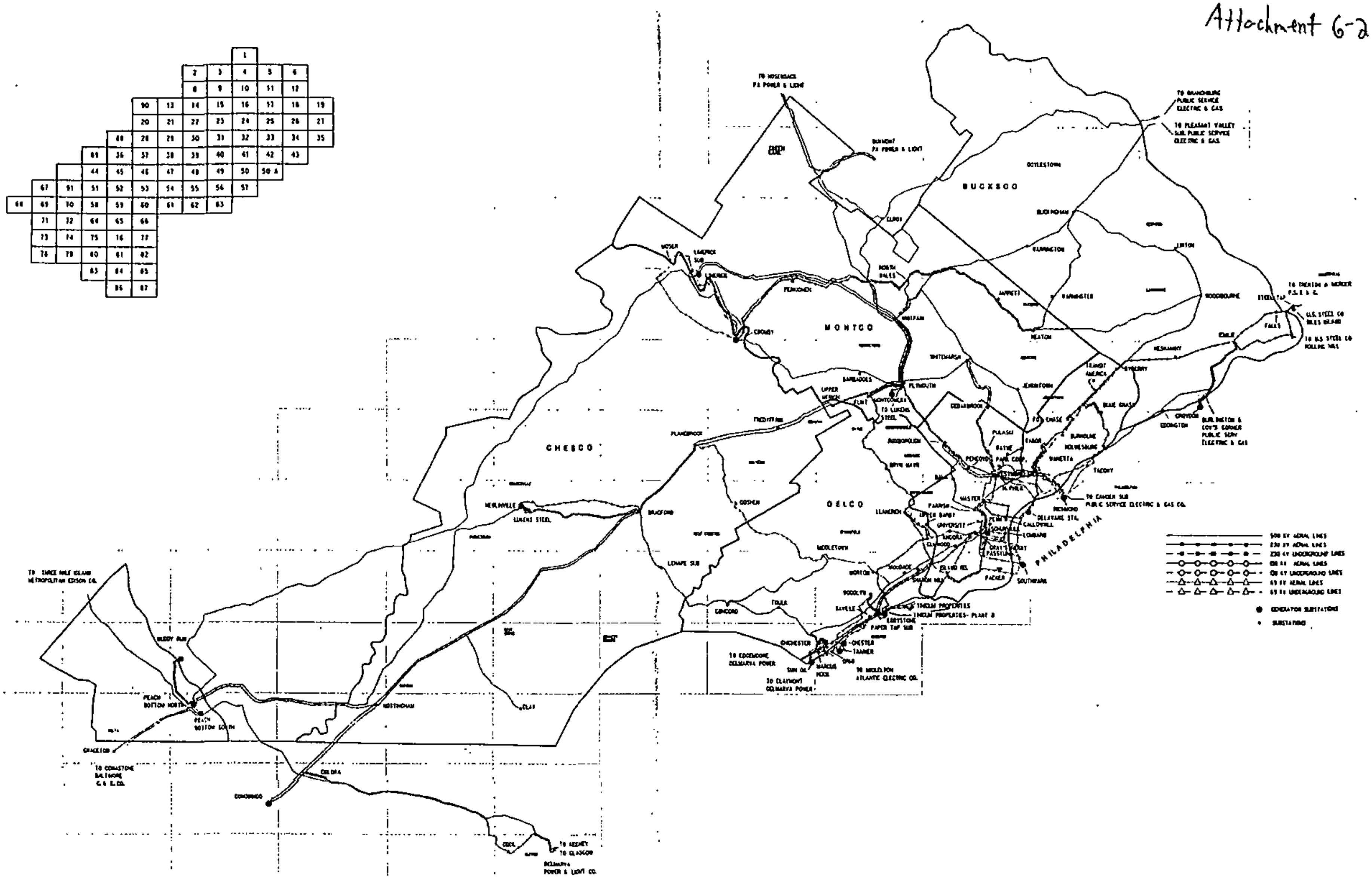
Q: Provide an overall system map, including and labeling the major elements of the distribution system, jurisdictional and non-jurisdictional transmission system, generating plants, and associated distribution, transmission and generation facilities in paper format. Provide the map in electronic format in a Windows computer file format directly readable by ArcView(tm), version 2.0, (a geographic information system reader published by ESRI, Inc. which can read most common database and map data formats, and can read map data directly from shapefiles, ARC/INFO, PC ARC/INFO, ArcCAD, AutoCAD (DXF and DWG), and Intergraph (DGN) and directly import map data from MapInfo, Atlas GIS, and ASCII.)

Response:

See Attachment G-2 for a system map showing the major elements of PECO's system. An electronic copy of the map can be found on "Trans4.dgn" (Intergraph DGN format).

Attachment G-2

Attachment G-2



PECO Energy Company
Response to Filing Requirements

Schedule G-3
Respondent: Thomas P. Hill, Jr.

Q: Supply a copy of the budget utilized as a basis for any base year claim, and explain the utility's budgeting process.

Response:

A Budget was not used as a basis for the base year claim. The base year was 1996 with certain pro-forma adjustments.

PECO Energy Company
Response to Filing Requirements

Schedule G-4
Respondent: Thomas P. Hill, Jr.

Q: Supply summaries of the utility's projected operating and capital budgets for the two calendar years following the end of the base year.

Response:

See Attachment G-4 for budget 1997 and forecast 1998 information.

Attachment G-4

CAPITAL EXPENDITURES (excluding AFUDC)

($ Millions)

	1997 Budget	1998 Forecast
Production	140.7	112.5
Transmission	0.2	0
Distribution	147.2	151.5
General	5.2	5.1
Nuclear Fuel	11.7	53.8
Allocated Common Electric(1)	92.1	89.6
Total	397.1	412.5

(1) For 1997 $105,475 x .87344 = $92,126
For 1998 $102,638 x .87344 = $89,648

OPERATING EXPENSES

($ Millions)

	1997 Budget	1998 Forecast
Nuclear Operations	383	353
Other Operations - Production	116	120
T & D Operating	49	51
T & D Maintenance	123	126
Customer & Sales	164	166
Administrative & Gen.	332	351
Fuel & Fuel Related	734	710
Total	1901	1877

PECO Energy Company
Response to Filing Requirements

Schedule G-5
Respondent: Thomas P. Hill, Jr.

Q: Provide the following unadjusted detailed schedules by function and by Federal Energy Regulatory Commission account for the claimed base year and for each of the three preceding comparable years:

(a) Balance sheet, in the form available.
(b) Statement of income.
(c) Plant in service.
(d) Accumulated depreciation.

Response:

(a) Attachment G-5a provides the requested information for the years 1993 through 1996.
(b) Attachment G-5b provides the requested information for the years 1993 through 1996.
(c) and (d) Attachment G-5c provides the requested information for the years 1993 through 1996.

Attachment G-5a

(THOUSANDS OF DOLLARS) DECEMBER 31,	1994	1993
Assets		
UTILITY PLANT, AT ORIGINAL COST		
Electric	**$13,283,888**	$ 13,102,088
Gas	**895,946**	843,205
Common	**234,769**	203,747
	14,414,603	14,149,040
Less Accumulated Provision for Depreciation	**4,242,576**	3,946,805
	10,172,027	10,202,235
Nuclear Fuel, Net	**184,161**	179,529
Construction Work in Progress	**472,512**	381,247
Leased Property, Net	**174,565**	194,702
NET UTILITY PLANT	**11,003,265**	10,957,713
CURRENT ASSETS		
Cash and Temporary Cash Investments	**46,970**	46,923
Accounts Receivable, Net		
Customers	**96,987**	122,581
Other	**49,854**	47,768
Inventories, at Average Cost		
Fossil Fuel	**72,732**	67,040
Materials and Supplies	**118,230**	142,132
Deferred Income Taxes	**12,002**	30,185
Other	**58,069**	58,205
TOTAL CURRENT ASSETS	**454,844**	514,834
DEFERRED DEBITS AND OTHER ASSETS		
Recoverable Deferred Income Taxes	**2,138,079**	2,297,368
Deferred Limerick Costs	**413,885**	433,605
Deferred Non-Pension Postretirement Benefit Costs	**261,912**	44,691
Investments	**236,587**	218,636
Loss on Reacquired Debt	**320,879**	343,004
Other	**263,308**	222,476
TOTAL DEFERRED DEBITS AND OTHER ASSETS	**3,634,650**	3,559,780
TOTAL	**$15,092,759**	$ 15,032,327

See Notes to Consolidated Financial Statements.

(THOUSANDS OF DOLLARS) DECEMBER 31,	1994	1993
Capitalization and Liabilities		
CAPITALIZATION		
Common Shareholders' Equity		
Common Stock	**$ 3,490,728**	$ 3,488,477
Other Paid-In Capital	**1,271**	1,214
Retained Earnings	**810,507**	773,727
	4,302,506	4,263,418
Preferred and Preference Stock		
Without Mandatory Redemption	**277,472**	422,472
With Mandatory Redemption	**92,700**	186,500
Minority Interest in Preferred Securities of Subsidiary	**221,250**	—
Long-Term Debt	**4,785,631**	4,884,343
TOTAL CAPITALIZATION	**9,679,559**	9,756,733
CURRENT LIABILITIES		
Notes Payable, Bank	**11,499**	119,350
Long-Term Debt Due Within One Year	**201,213**	252,263
Capital Lease Obligations Due Within One Year	**60,476**	60,500
Accounts Payable	**308,832**	242,239
Taxes Accrued	**87,185**	24,939
Deferred Energy Costs	**15,486**	48,691
Interest Accrued	**93,159**	97,540
Dividends Payable	**15,096**	18,345
Other	**85,649**	90,710
TOTAL CURRENT LIABILITIES	**878,595**	954,577
DEFERRED CREDITS AND OTHER LIABILITIES		
Capital Lease Obligations	**114,089**	134,202
Deferred Income Taxes	**3,225,915**	3,386,136
Unamortized Investment Tax Credits	**374,100**	386,162
Pension Obligation for Early Retirement Plans	**238,250**	135,286
Non-Pension Postretirement Benefits Obligation	**354,458**	51,781
Other	**227,793**	227,450
TOTAL DEFERRED CREDITS AND OTHER LIABILITIES	**4,534,605**	4,321,017
COMMITMENTS AND CONTINGENCIES (NOTES 2 AND 3)		
TOTAL	**$ 15,092,759**	$ 15,032,327

See Notes to Consolidated Financial Statements.

Consolidated Balance Sheets

At December 31,	1996	1995
	Thousands of Dollars	
Assets		
Utility Plant, at Original Cost		
Electric	$ 13,622,380	$ 13,441,880
Gas	1,005,507	954,180
Common	317,065	299,899
	14,944,952	14,695,959
Less Accumulated Provision for Depreciation	5,046,950	4,623,707
	9,898,002	10,072,252
Nuclear Fuel, net	199,579	191,084
Construction Work in Progress	661,871	494,194
Leased Property, net	182,088	180,425
Net Utility Plant	10,941,540	10,937,955
Current Assets		
Cash and Temporary Cash Investments	29,235	20,602
Accounts Receivable, net		
Customers	19,159	75,220
Other	74,377	71,997
Inventories, at average cost		
Fossil Fuel	84,633	78,260
Materials and Supplies	119,743	123,387
Deferred Energy Costs-Gas	30,013	(3,722)
Other	63,234	60,868
Total Current Assets	420,394	426,612
Deferred Debits and Other Assets		
Recoverable Deferred Income Taxes	2,325,721	2,425,311
Deferred Limerick Costs	361,762	390,433
Deferred Non-Pension Postretirement Benefits Costs	233,492	248,085
Deferred Energy Costs-Electric	92,021	59,605
Investments	432,574	318,448
Loss on Reacquired Debt	283,853	308,577
Other	169,262	193,479
Total Deferred Debits and Other Assets	3,898,685	3,943,938
Total Assets	$ 15,260,619	$ 15,308,505

See Notes to Consolidated Financial Statements.

Consolidated Balance Sheets *(Continued)*

At December 31,	1996	1995
		Thousands of Dollars
Capitalization and Liabilities		
Capitalization		
Common Shareholders' Equity		
Common Stock	$ 3,517,614	$ 3,506,313
Other Paid-In Capital	1,326	1,326
Retained Earnings	1,127,041	1,023,708
	4,645,981	4,531,347
Preferred and Preference Stock		
Without Mandatory Redemption	199,367	199,367
With Mandatory Redemption	92,700	92,700
Company Obligated Mandatorily Redeemable Preferred Securities of a Partnership, which holds Solely Subordinated Debentures of the Company	302,182	302,282
Long-Term Debt	3,935,514	4,198,283
Total Capitalization	9,175,744	9,323,979
Current Liabilities		
Notes Payable, Bank	287,500	—
Long-Term Debt Due Within One Year	283,303	401,003
Capital Lease Obligations Due Within One Year	49,347	60,320
Accounts Payable	212,966	299,731
Taxes Accrued	71,482	107,621
Interest Accrued	82,006	88,047
Dividends Payable	22,407	20,722
Other	94,353	74,847
Total Current Liabilities	1,103,364	1,052,291
Deferred Credits and Other Liabilities		
Capital Lease Obligations	132,741	120,105
Deferred Income Taxes	3,745,242	3,685,534
Unamortized Investment Tax Credits	336,132	351,569
Pension Obligation	224,454	216,283
Non-Pension Postretirement Benefits Obligation	315,058	326,251
Other	227,884	232,493
Total Deferred Credits and Other Liabilities	4,981,511	4,932,235
Commitments and Contingencies (Notes 3 and 4)		
Total Capitalization and Liabilities	$ 15,260,619	$ 15,308,505

See Notes to Consolidated Financial Statements.

PECO Energy Company - Electric Operations
STATEMENT OF ELECTRIC OPERATING INCOME
12 MONTHS ENDING DECEMBER 31, 1993
(Thousand $)

Attachment G-5b

OPERATING REVENUE		
	Sales of Electricity:	
440	Residential	$1,312,560
442	Commercial & Industrial	$1,809,201
444	Public Street and Highway Lighting	$33,978
446	Sales to Railroads and Railways	$40,468
447	Sales for Resale	$293,826
448	Interdepartmental Sales	$6,820
	Total Sales of Electricity	$3,496,853
	Other Operating Revenues:	
450	Forfeited Discounts	$12,246
451	Miscellaneous Service Revenues	$3,174
454	Rent from Electric Property	$13,197
456	Other Electric Revenues	$49,776
	Total Other Operating Revenues	$78,393
	Total Electric Operating Revenues	$3,575,246
OPERATING EXPENSES		
401	Operation and Maintenance Expense:	
	Power Production	$1,105,114
	Transmission	$29,273
	Distribution	$134,372
	Customer Accounts	$126,021
	Customer Service & Information	$10,593
	Sales	$7,091
	Administrative and General Expense	$205,205
	Total Operation and Maintenance Expense	$1,617,669
403	Depreciation Expense	$370,362
404	Amortization of Limited-Term Electric Plant	$2,183
405	Amortization of Other Electric Plant	$22,630
407	Amortization of Prop Losses, Unrec Plant	$1,458
	Total Depreciation and Amortization	$396,633
	Taxes	
408.1	Taxes Other Than Income Taxes	$270,471
409.1	Income Taxes	$178,125
410.1	Provision for Deferred Income Taxes	$157,821
411.1	Inc. Taxes Deferred - Other	($52,220)
411.2	Prov. for Def. Inc. Tax - cr, Other Inc	$0
411.4	Investment Tax Credit Adjustments	$44,030
	Total Taxes	$598,227
411.6&7	Gain or Loss from Disposition of Util Plant	($853)
411.8	Gains from Disposition of Allowances	$0
	Total Operating Expenses	$2,611,676
	Operating Income	$963,570

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1993
(Thousand $)

I. POWER PRODUCTION EXPENSES
STEAM POWER GENERATION

OPERATION		
500	Operation Supervision	$12,915
501	Fuel	$192,600
502	Steam Expenses	$24,355
505	Electric Expenses	$5,053
506	Miscellaneous Steam Power Expenses	$24,236
507	Rents	$19,239
	Total Operation	$278,398
MAINTENANCE		
510	Maintenance Supervision & Engineering	$7,624
511	Maintenance of Structures	$8,995
512	Maintenance of Boiler Plant	$43,397
513	Maintenance of Electric Plant	$14,108
514	Maintenance of Misc Steam Plant	$6,315
	Total Maintenance	*$80,439*
	Total Power Production Exp - Steam Power	$358,837

NUCLEAR POWER GENERATION

OPERATION		
517	Operation Supervision and Engineering	$93,104
518	Fuel	$162,496
519	Coolants and Water	$12,619
520	Steam Expenses	$40,474
523	Electric Expenses	$3,762
524	Miscellaneous Nuclear Power Expenses	$83,437
525	Rents	$20,551
	Total Operation	$416,443
MAINTENANCE		
528	Maintenance Supervision and Engineering	$24,404
529	Maintenance of Structures	$11,018
530	Maintenance of Reactor Plant Equipment	$71,924
531	Maintenance of Electric Plant	$35,508
532	Maintenance of Misc Nuclear Plant	$16,717
	Total Maintenance	$159,571
	Total Power Production Exp - Nuclear	$576,014

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1993
(Thousand $)

HYDRAULIC POWER GENERATION

OPERATION		
535	Operation Supervision and Engineering	$515
536	Water and Power	$1,529
537	Hydraulic Expenses	$1,306
538	Electric Expenses	$824
539	Miscellaneous Hydraulic Power Gen Exp	$367
540	Rents	($648)
	Total Operation	$3,893
MAINTENANCE		
541	Maintenance Supervision and Engineering	$162
542	Maintenance of Structures	$256
543	Maint Reservoirs, Dams & Waterways	$271
544	Maintenance of Electric Plant	$1,825
545	Maintenance of Misc Hydraulic Plant	$166
	Total Maintenance	$2,680
	Total Power Production Exp - Hydraulic	$6,573

OTHER POWER GENERATION

OPERATION		
546	Operation Supervision and Engineering	$965
547	Fuel	$3,698
548	Generation Expenses	$883
549	Miscellaneous Other Power Gen Exp	$2,258
550	Rents	$172
	Total Operation	$7,976
MAINTENANCE		
551	Maintenance Supervision & Engineering	$644
552	Maintenance of Structures	$896
553	Maint of Generating and Electric Plant	$5,112
554	Maint of Miscellaneous Other Power	$71
	Total Maintenance	$6,723
	Total Power Production Exp - Other Pwr	$14,699

OTHER POWER SUPPLY EXPENSES

555	Purchased Power	$160,392
556	System Control and Load Dispatching	$7,901
557	Other Expenses	($19,302)
	Total Other Power Supply Expenses	$148,991
	Total Power Production Expenses	$1,105,114

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1993
(Thousand $)

TRANSMISSION EXPENSES

OPERATION		
560	Operation Supervision and Engineering	$714
561	Load Dispatching	$2,289
562	Station Expenses	$822
563	Overhead Line Expenses	$306
564	Underground Line Expenses	$306
566	Miscellaneous Transmission Expenses	$3,665
567	Rents	$5,568
	Total Operation	$13,670
MAINTENANCE		
568	Maintenance Supervision and Engineering	$409
569	Maintenance of Structures	$392
570	Maintenance of Station Equipment	$9,174
571	Maintenance of Overhead Lines	$4,326
572	Maintenance of Underground Lines	$1,302
573	Maintenance of Misc Transmission Plant	$0
	Total Maintenance	$15,603
	Total Transmission Expenses	$29,273

DISTRIBUTION EXPENSES

OPERATION		
580	Operation Supervision and Engineering	$5,070
581	Load Dispatching	$2,750
582	Station Expenses	$5,483
583	Overhead Line Expenses	$9,027
584	Underground Line Expenses	$3,029
585	Street Lighting and Signal System Exp	$418
586	Meter Expenses	$4,580
587	Customer Installation Expenses	$3,573
588	Miscellaneous Distribution Expenses	$20,406
589	Rents	$5,348
	Total Operation	$59,684
MAINTENANCE		
590	Maintenance Supervision and Engineering	$2,701
591	Maintenance of Structures	$1,284
592	Maintenance of Station Equipment	$9,455
593	Maintenance of Overhead Lines	$37,365
594	Maintenance of Underground Lines	$14,673
595	Maintenance of Line Transformers	$2,977
596	Maint of Street Lighting & Signal System	$2,027
597	Maintenance of Meters	$2,099
598	Maintenance of Misc Distribution Plant	$2,107
	Total Maintenance	$74,688
	Total Distribution Expenses	$134,372

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1993
(Thousand $)

	IV CUSTOMER ACCOUNTS EXPENSES	
OPERATION		
901	Supervision	$2,778
902	Meter Reading Expenses	$12,027
903	Customer Records and Collection	$45,645
904	Uncollectible Accounts	$64,869
905	Misc Customer Accounts Expenses	$702
	Total Customer Accounts Expenses	$126,021
	V CUSTOMER SERVICE & INFO EXP	
OPERATION		
907	Supervision	$1,136
908	Customer Assistance Expenses	$6,934
909	Info & Instructional Advertising Expenses	$1,216
910	Misc Cust Serv & Information Expenses	$1,307
	Total Cust Serv & Information Expenses	$10,593
	VI SALES EXPENSES	
OPERATION		
911	Supervision	$751
912	Demonstrating and Selling Expenses	$5,718
913	Advertising Expenses	$621
916	Miscellaneous Sales Expenses	$1
	Total Sales Expenses	$7,091
	VII ADMINISTRATIVE & GENERAL EXP	
OPERATION		
920	Administrative and General Salaries	$50,488
921	Office Supplies and Expenses	$38,825
923	Outside Services Employed	$8,212
924	Property Insurance	$13,265
925	Injuries and Damages	$22,606
926	Employee Pensions and Benefits	$58,801
928	Regulatory Commission Expenses	$5,326
929	Duplicate Charges - Credit	($2,910)
930	General Advertising and Miscellaneous	$9,487
931	Rents	$0
	Total Operation	$204,100
MAINTENANCE		
932	Maintenance of General Plant	$0
935	Maintenance of General Plant	$1,105
	Total Administrative and General Expenses	$205,205
	VIII TOTAL OPERATION AND MAINT EXP	$1,617,669

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1993
(Thousand $)

	IX DEPRECIATION AND AMORTIZATION	
940	Depreciation	$370,362
941	Amortization of Limited Term Electric Plant	$2,183
942	Amortization of Electric Plant	$22,647
943	Amortization of Other Electric Plant	($17)
944	Amortization of Property Losses	$1,458
	Total Depreciation and Amortization	$396,633

TAXES OTHER THAN INCOME TAXES

State and Local			
Gross Receipts		$137,227	
Capital Stock - Pennsylvania		35,877	
Real Estate - State		64,003	
Real Estate - Local		3,647	
Unemployment Compensation		1,291	
Philadelphia Realty Occupancy		1,070	
Other		310	
	Total State and Local	$243,425	
Federal			
Old Age Benefits		$26,334	
Superfund Tax		647	
Unemployment Compensation		388	
Telephone and Telegraph			
Other		(323)	
	Total Federal	$27,046	
	Total Taxes Other Than Income		$270,471

INCOME TAXES

Current			
Federal		$110,286	
Pennsylvania		65,672	
New Jersey		1,817	
Maryland		350	
	Total Current Income Taxes	$178,125	
Deferred			
Fuel		$8,701	
Liberalized Depreciation		74,770	
Other Deferred Debits		74,350	
Other Deferred Credits		(52,220)	
Investment Tax Credit Utilized		56,778	
Amortization of Investment Tax Credit		(12,748)	
	Total Deferred Income Taxes	$149,631	
	Total Income Taxes		$327,756
	TOTAL ALL TAXES		$598,227

XII TOTAL OPERATING EXPENSES (B-8) $2,611,676

PECO Energy Company - Electric Operations
STATEMENT OF ELECTRIC OPERATING INCOME
12 MONTHS ENDING DECEMBER 31, 1994
(Thousand $)

OPERATING REVENUE		
	Sales of Electricity:	
440	Residential	$1,327,533
442	Commercial & Industrial	$1,815,647
444	Public Street and Highway Lighting	$33,894
446	Sales to Railroads and Railways	$41,919
447	Sales for Resale	$316,020
448	Interdepartmental Sales	$6,082
	Total Sales of Electricity	$3,541,095
	Other Operating Revenues:	
450	Forfeited Discounts	$11,080
451	Miscellaneous Service Revenues	$2,634
454	Rent from Electric Property	$13,507
456	Other Electric Revenues	$25,246
	Total Other Operating Revenues	$52,467
	Total Electric Operating Revenues	$3,593,562
OPERATING EXPENSES		
401	Operation and Maintenance Expense:	
	Power Production	$1,092,718
	Transmission	$31,667
	Distribution	$133,153
	Customer Accounts	$133,937
	Customer Service & Information	$13,288
	Sales	$5,797
	Administrative and General Expense	$511,406
	Total Operation and Maintenance Expense	$1,921,966
403	Depreciation Expense	$380,695
404	Amortization of Limited-Term Electric Plant	$6,383
405	Amortization of Other Electric Plant	$22,630
407	Amortization of Prop Losses, Unrec Plant	$1,664
	Total Depreciation and Amortization	$411,372
	Taxes	
408.1	Taxes Other Than Income Taxes	$279,590
409.1	Income Taxes	$221,252
410.1	Provision for Deferred Income Taxes	$127,425
411.1	Inc. Taxes Deferred - Other	($163,257)
411.2	Prov. for Def. Inc. Tax - cr, Other Inc	$0
411.4	*Investment Tax Credit Adjustments*	$28,583
	Total Taxes	$493,593
411.6&7	Gain or Loss from Disposition of Util Plant	($1,478)
411.8	Gains from Disposition of Allowances	$0
	Total Operating Expenses	$2,825,453
	Operating Income	$768,109

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1994
(Thousand $)

I. POWER PRODUCTION EXPENSES
STEAM POWER GENERATION

OPERATION		
500	Operation Supervision	$16,500
501	Fuel	$216,110
502	Steam Expenses	$29,408
505	Electric Expenses	$3,692
506	Miscellaneous Steam Power Expenses	$17,114
507	Rents	$19,235
	Total Operation	$302,059
MAINTENANCE		
510	Maintenance Supervision & Engineering	$8,465
511	Maintenance of Structures	$6,333
512	Maintenance of Boiler Plant	$38,054
513	Maintenance of Electric Plant	$15,560
514	Maintenance of Misc Steam Plant	$5,457
	Total Maintenance	$73,869
	Total Power Production Exp - Steam Power	$375,928

NUCLEAR POWER GENERATION

OPERATION		
517	Operation Supervision and Engineering	$88,960
518	Fuel	$157,038
519	Coolants and Water	$8,893
520	Steam Expenses	$34,337
523	Electric Expenses	$728
524	Miscellaneous Nuclear Power Expenses	$120,113
525	Rents	$18,762
	Total Operation	$428,831
MAINTENANCE		
528	Maintenance Supervision and Engineering	$17,749
529	*Maintenance of Structures*	$8,767
530	Maintenance of Reactor Plant Equipment	$31,738
531	Maintenance of Electric Plant	$19,108
532	*Maintenance of Misc Nuclear Plant*	$45,240
	Total Maintenance	$122,602
	Total Power Production Exp - Nuclear	$551,433

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1994
(Thousand $)

	HYDRAULIC POWER GENERATION	
OPERATION		
535	Operation Supervision and Engineering	$141
536	Water and Power	$729
537	Hydraulic Expenses	$2,310
538	Electric Expenses	$0
539	Miscellaneous Hydraulic Power Gen Exp	$70
540	Rents	($644)
	Total Operation	$2,606
MAINTENANCE		
541	Maintenance Supervision and Engineering	$224
542	Maintenance of Structures	$53
543	Maint Reservoirs, Dams & Waterways	$148
544	Maintenance of Electric Plant	$1,260
545	Maintenance of Misc Hydraulic Plant	$530
	Total Maintenance	$2,215
	Total Power Production Exp - Hydraulic	$4,821
	OTHER POWER GENERATION	
OPERATION		
546	Operation Supervision and Engineering	$915
547	Fuel	$6,002
548	Generation Expenses	$581
549	Miscellaneous Other Power Gen Exp	$1,226
550	Rents	$172
	Total Operation	$8,896
MAINTENANCE		
551	Maintenance Supervision & Engineering	$1,289
552	Maintenance of Structures	$813
553	Maint of Generating and Electric Plant	$3,855
554	Maint of Miscellaneous Other Power	$197
	Total Maintenance	$6,154
	Total Power Production Exp - Other Pwr	$15,050
	OTHER POWER SUPPLY EXPENSES	
555	Purchased Power	$169,557
556	System Control and Load Dispatching	$9,413
557	Other Expenses	($33,484)
	Total Other Power Supply Expenses	$145,486
	Total Power Production Expenses	$1,092,718

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1994
(Thousand $)

	TRANSMISSION EXPENSES	
OPERATION		
560	Operation Supervision and Engineering	$1,451
561	Load Dispatching	$2,766
562	Station Expenses	$564
563	Overhead Line Expenses	$508
564	Underground Line Expenses	$145
566	Miscellaneous Transmission Expenses	$2,684
567	Rents	$6,150
	Total Operation	$14,268
MAINTENANCE		
568	Maintenance Supervision and Engineering	$1
569	Maintenance of Structures	$134
570	Maintenance of Station Equipment	$10,482
571	Maintenance of Overhead Lines	$5,128
572	Maintenance of Underground Lines	$931
573	Maintenance of Misc Transmission Plant	$723
	Total Maintenance	$17,399
	Total Transmission Expenses	$31,667
	DISTRIBUTION EXPENSES	
OPERATION		
580	Operation Supervision and Engineering	$5,657
581	Load Dispatching	$2,895
582	Station Expenses	$5,048
583	Overhead Line Expenses	$9,459
584	Underground Line Expenses	$5,819
585	Street Lighting and Signal System Exp	$206
586	Meter Expenses	$688
587	Customer Installation Expenses	$1,842
588	Miscellaneous Distribution Expenses	$15,479
589	Rents	$3,275
	Total Operation	$50,368
MAINTENANCE		
590	Maintenance Supervision and Engineering	$1,123
591	Maintenance of Structures	$195
592	Maintenance of Station Equipment	$12,019
593	Maintenance of Overhead Lines	$49,390
594	Maintenance of Underground Lines	$16,726
595	Maintenance of Line Transformers	$575
596	Maint of Street Lighting & Signal System	$1,462
597	Maintenance of Meters	$832
598	Maintenance of Misc Distribution Plant	$463
	Total Maintenance	$82,785
	Total Distribution Expenses	$133,153

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1994
(Thousand $)

	IV CUSTOMER ACCOUNTS EXPENSES	
OPERATION		
901	Supervision	$247
902	Meter Reading Expenses	$10,646
903	Customer Records and Collection	$38,590
904	Uncollectible Accounts	$73,892
905	Misc Customer Accounts Expenses	$10,562
	Total Customer Accounts Expenses	$133,937
	V CUSTOMER SERVICE & INFO EXP	
OPERATION		
907	Supervision	$47
908	Customer Assistance Expenses	$5,863
909	Info & Instructional Advertising Expenses	$1,801
910	Misc Cust Serv & Information Expenses	$5,577
	Total Cust Serv & Information Expenses	$13,288
	VI SALES EXPENSES	
OPERATION		
911	Supervision	$113
912	Demonstrating and Selling Expenses	$5,356
913	Advertising Expenses	$318
916	Miscellaneous Sales Expenses	$10
	Total Sales Expenses	$5,797
	VII ADMINISTRATIVE & GENERAL EXP	
OPERATION		
920	Administrative and General Salaries	$131,844
921	Office Supplies and Expenses	$68,646
923	Outside Services Employed	$16,939
924	Property Insurance	$12,376
925	Injuries and Damages	$19,458
926	Employee Pensions and Benefits	$247,640
928	Regulatory Commission Expenses	$5,286
929	Duplicate Charges - Credit	($4,043)
930	General Advertising and Miscellaneous	$11,955
931	Rents	$55
	Total Operation	$510,156
MAINTENANCE		
932	Maintenance of General Plant	$0
935	Maintenance of General Plant	$1,250
	Total Administrative and General Expenses	$511,406
	VIII TOTAL OPERATION AND MAINT EXP	$1,921,966
	IX DEPRECIATION AND AMORTIZATION	
940	Depreciation	$380,695
943	Amortization of Other Electric Plant	$30,677
	Total Depreciation and Amortization	$411,372

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 Months Ending December 31, 1994
(Thousand $)

X TAXES

TAXES OTHER THAN INCOME TAXES

State and Local		
Gross Receipts	$139,917	
Capital Stock - Pennsylvania	36,996	
Real Estate - State	65,500	
Real Estate - Local	6,841	
Unemployment Compensation	3,646	
Philadelphia Realty Occupancy	1,240	
Other	173	
Total State and Local	$254,313	
Federal		
Old Age Benefits	$23,666	
Superfund Tax	1,224	
Unemployment Compensation	378	
Telephone and Telegraph	(24)	
Other	33	
Total Federal	$25,277	
Total Taxes Other Than Income		$279,590
INCOME TAXES		
Current		
Federal	$148,907	
Pennsylvania	69,752	
New Jersey	2,204	
Maryland	388	
Total Current Income Taxes	$221,251	
Deferred		
Fuel	$13,766	
Liberalized Depreciation	82,338	
Other Deferred Debits	26,488	
Other Deferred Credits	(158,424)	
Investment Tax Credit Utilized	42,425	
Amortization of Investment Tax Credit	(13,841)	
Total Deferred Income Taxes	($7,248)	
Total Income Taxes		$214,003
TOTAL ALL TAXES		$493,593
Gain or Loss from Disposition of Util Plant	($1,478)	
Gains from Disposition of Allowances	$0	
XII TOTAL OPERATING EXPENSES (B-8)		$2,825,453

PECO Energy Company - Electric Operations
STATEMENT OF ELECTRIC OPERATING INCOME
12 MONTHS ENDING DECEMBER 31, 1995
(Thousand $)

OPERATING REVENUE		
	Sales of Electricity:	
440	Residential	$1,381,593
442	Commercial & Industrial	$1,869,740
444	Public Street and Highway Lighting	$34,257
446	Sales to Railroads and Railways	$45,234
447	Sales for Resale	$366,642
448	Interdepartmental Sales	$5,711
	Total Sales of Electricity	$3,703,177
	Other Operating Revenues:	
450	Forfeited Discounts	$9,949
451	Miscellaneous Service Revenues	$2,226
454	Rent from Electric Property	$13,231
456	Other Electric Revenues	$24,883
	Total Other Operating Revenues	$50,289
	Total Electric Operating Revenues	$3,753,466
OPERATING EXPENSES		
401	Operation and Maintenance Expense:	
	Power Production	$1,119,541
	Transmission	$32,463
	Distribution	$129,910
	Customer Accounts	$119,593
	Customer Service & Information	$8,417
	Sales	$6,541
	Administrative and General Expense	$324,431
	Total Operation and Maintenance Expense	$1,740,896
403	Depreciation Expense	$394,681
404	Amortization of Limited-Term Electric Plant	$8,735
405	Amortization of Other Electric Plant	$22,639
407	Amortization of Prop Losses, Unrec Plant	$1,877
	Total Depreciation and Amortization	$427,932
	Taxes	
408.1	Taxes Other Than Income Taxes	$281,719
409.1	Income Taxes	$202,497
410.1	Provision for Deferred Income Taxes	$192,496
411.1	Inc. Taxes Deferred - Other	$1,165
411.2	Prov. for Def. Inc. Tax - cr, Other Inc	$0
411.4	Investment Tax Credit Adjustments	($21,090)
	Total Taxes	$656,787
411.6&7	Gain or Loss from Disposition of Util Plant	($403)
411.8	Gains from Disposition of Allowances	$0
	Total Operating Expenses	$2,825,212
	Operating Income	$928,254

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1995
(Thousand $)

I. POWER PRODUCTION EXPENSES
STEAM POWER GENERATION

OPERATION		
500	Operation Supervision	$12,933
501	Fuel	$190,423
502	Steam Expenses	$21,305
505	Electric Expenses	$2,791
506	Miscellaneous Steam Power Expenses	$12,335
507	Rents	$19,434
	Total Operation	$259,221
MAINTENANCE		
510	Maintenance Supervision & Engineering	$6,109
511	Maintenance of Structures	$3,535
512	Maintenance of Boiler Plant	$33,001
513	Maintenance of Electric Plant	$12,507
514	Maintenance of Misc Steam Plant	$3,217
	Total Maintenance	$58,369
	Total Power Production Exp - Steam Power	$317,590

NUCLEAR POWER GENERATION

OPERATION		
517	Operation Supervision and Engineering	$87,030
518	Fuel	$137,730
519	Coolants and Water	$8,540
520	Steam Expenses	$31,034
523	Electric Expenses	$124
524	Miscellaneous Nuclear Power Expenses	$105,867
525	Rents	$18,399
	Total Operation	$388,724
MAINTENANCE		
528	Maintenance Supervision and Engineering	$27,119
529	Maintenance of Structures	$8,450
530	Maintenance of Reactor Plant Equipment	$45,758
531	Maintenance of Electric Plant	$30,653
532	Maintenance of Misc Nuclear Plant	$23,107
	Total Maintenance	$135,087
	Total Power Production Exp - Nuclear	$523,811

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1995
(Thousand $)

	HYDRAULIC POWER GENERATION	
OPERATION		
535	Operation Supervision and Engineering	$1,023
536	Water and Power	$964
537	Hydraulic Expenses	$1,537
538	Electric Expenses	$0
539	Miscellaneous Hydraulic Power Gen Exp	$11
540	Rents	($643)
	Total Operation	$2,892
MAINTENANCE		
541	Maintenance Supervision and Engineering	$476
542	Maintenance of Structures	$22
543	Maint Reservoirs, Dams & Waterways	$47
544	*Maintenance of Electric Plant*	$892
545	Maintenance of Misc Hydraulic Plant	$685
	Total Maintenance	$2,122
	Total Power Production Exp - Hydraulic	$5,014
	OTHER POWER GENERATION	
OPERATION		
546	Operation Supervision and Engineering	$655
547	Fuel	$9,804
548	Generation Expenses	$560
549	Miscellaneous Other Power Gen Exp	$379
550	Rents	$172
	Total Operation	$11,570
MAINTENANCE		
551	Maintenance Supervision & Engineering	$723
552	Maintenance of Structures	$1,013
553	Maint of Generating and Electric Plant	$2,706
554	Maint of Miscellaneous Other Power	$121
	Total Maintenance	$4,563
	Total Power Production Exp - Other Pwr	$16,133
	OTHER POWER SUPPLY EXPENSES	
555	Purchased Power	$339,907
556	System Control and Load Dispatching	$7,897
557	Other Expenses	($90,811)
	Total Other Power Supply Expenses	$256,993
	Total Power Production Expenses	$1,119,541

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1995
(Thousand $)

	TRANSMISSION EXPENSES	
OPERATION		
560	Operation Supervision and Engineering	$3,223
561	Load Dispatching	$2,897
562	Station Expenses	$1,125
563	Overhead Line Expenses	$852
564	Underground Line Expenses	$75
566	Miscellaneous Transmission Expenses	$3,485
567	Rents	$4,449
	Total Operation	$16,106
MAINTENANCE		
568	Maintenance Supervision and Engineering	$0
569	Maintenance of Structures	$210
570	Maintenance of Station Equipment	$8,914
571	Maintenance of Overhead Lines	$5,348
572	Maintenance of Underground Lines	$1,764
573	Maintenance of Misc Transmission Plant	$121
	Total Maintenance	$16,357
	Total Transmission Expenses	$32,463
	DISTRIBUTION EXPENSES	
OPERATION		
580	Operation Supervision and Engineering	$5,105
581	Load Dispatching	$3,875
582	Station Expenses	$5,293
583	Overhead Line Expenses	$10,061
584	Underground Line Expenses	$6,066
585	Street Lighting and Signal System Exp	$155
586	Meter Expenses	$871
587	Customer Installation Expenses	$2,415
588	Miscellaneous Distribution Expenses	$19,916
589	Rents	$6,072
	Total Operation	$59,829
MAINTENANCE		
590	Maintenance Supervision and Engineering	$5,527
591	Maintenance of Structures	$329
592	Maintenance of Station Equipment	$12,228
593	Maintenance of Overhead Lines	$36,823
594	Maintenance of Underground Lines	$13,031
595	Maintenance of Line Transformers	$318
596	Maint of Street Lighting & Signal System	$732
597	Maintenance of Meters	$318
598	Maintenance of Misc Distribution Plant	$775
	Total Maintenance	$70,081
	Total Distribution Expenses	$129,910

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1995
(Thousand $)

	IV CUSTOMER ACCOUNTS EXPENSES	
OPERATION		
901	Supervision	$231
902	Meter Reading Expenses	$9,892
903	Customer Records and Collection	$37,371
904	Uncollectible Accounts	$65,262
905	Misc Customer Accounts Expenses	$6,837
	Total Customer Accounts Expenses	$119,593
	V CUSTOMER SERVICE & INFO EXP	
OPERATION		
907	Supervision	$7
908	Customer Assistance Expenses	$3,935
909	Info & Instructional Advertising Expenses	$856
910	Misc Cust Serv & Information Expenses	$3,619
	Total Cust Serv & Information Expenses	$8,417
	VI SALES EXPENSES	
OPERATION		
911	Supervision	$57
912	Demonstrating and Selling Expenses	$6,100
913	Advertising Expenses	$334
916	Miscellaneous Sales Expenses	$50
	Total Sales Expenses	$6,541
	VII ADMINISTRATIVE & GENERAL EXP	
OPERATION		
920	Administrative and General Salaries	$92,576
921	Office Supplies and Expenses	$92,397
923	Outside Services Employed	$12,885
924	Property Insurance	$8,640
925	Injuries and Damages	$15,362
926	Employee Pensions and Benefits	$93,147
928	Regulatory Commission Expenses	$5,698
929	Duplicate Charges - Credit	($3,638)
930	General Advertising and Miscellaneous	$7,111
931	Rents	$11
	Total Operation	$324,189
MAINTENANCE		
932	Maintenance of General Plant	$0
935	Maintenance of General Plant	$242
	Total Administrative and General Expenses	$324,431
	VIII TOTAL OPERATION AND MAINT EXP	$1,740,896
	IX DEPRECIATION AND AMORTIZATION	
940	Depreciation	$394,681
943	Amortization of Other Electric Plant	$33,251
	Total Depreciation and Amortization	$427,932

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 Months Ending December 31, 1995
(Thousand $)

X TAXES

TAXES OTHER THAN INCOME TAXES

State and Local		
Gross Receipts	$144,080	
Capital Stock - Pennsylvania	38,858	
Real Estate - State	62,583	
Real Estate - Local	5,327	
Unemployment Compensation	2,597	
Philadelphia Realty Occupancy	932	
Other	3,046	
Total State and Local	$257,423	
Federal		
Old Age Benefits	$23,410	
Superfund Tax	378	
Unemployment Compensation	297	
Telephone and Telegraph	102	
Other	109	
Total Federal	$24,296	
Total Taxes Other Than Income		$281,719

INCOME TAXES

Current		
Federal	$134,600	
Pennsylvania	62,220	
New Jersey	4,619	
Maryland	1,058	
Total Current Income Taxes	$202,497	
Deferred		
Fuel	$38,213	
Liberalized Depreciation	26,723	
Other Deferred Debits	121,302	
Other Deferred Credits	7,423	
Investment Tax Credit Utilized	(8,075)	
Amortization of Investment Tax Credit	(13,015)	
Total Deferred Income Taxes	$172,571	
Total Income Taxes		$375,068
TOTAL ALL TAXES		$656,787
Gain or Loss from Disposition of Util Plant	($403)	
Gains from Disposition of Allowances	$0	
XII TOTAL OPERATING EXPENSES (B-8)		$2,825,212

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PECO Energy Company - Electric Operations
STATEMENT OF ELECTRIC OPERATING INCOME
12 MONTHS ENDING DECEMBER 31, 1996
(Thousand $)

OPERATING REVENUE		
	Sales of Electricity:	
440	Residential	$1,366,398
442	Commercial & Industrial	$1,824,678
444	Public Street and Highway Lighting	$32,815
446	Sales to Railroads and Railways	$46,979
447	Sales for Resale	$522,952
448	Interdepartmental Sales	$5,865
	Total Sales of Electricity	$3,799,687
	Other Operating Revenues:	
450	Forfeited Discounts	$10,536
451	Miscellaneous Service Revenues	$2,574
454	Rent from Electric Property	$16,988
456	Other Electric Revenues	$23,531
	Total Other Operating Revenues	$53,629
	Total Electric Operating Revenues	$3,853,316
OPERATING EXPENSES		
401	Operation and Maintenance Expense:	
	Power Production	$1,338,258
	Transmission	$39,534
	Distribution	$132,635
	Customer Accounts	$137,488
	Customer Service & Information	$24,844
	Sales	$12,269
	Administrative and General Expense	$301,098
	Total Operation and Maintenance Expense	$1,986,126
403	Depreciation Expense	$416,791
404	Amortization of Limited-Term Electric Plant	$11,992
405	Amortization of Other Electric Plant	$29,945
407	Amortization of Prop Losses, Unrec Plant	$1,875
	Total Depreciation and Amortization	$460,603
	Taxes	
408.1	Taxes Other Than Income Taxes	$270,055
409.1	Income Taxes	$166,896
410.1	Provision for Deferred Income Taxes	$168,423
411.1	Inc. Taxes Deferred - Other	($9,439)
411.4	Investment Tax Credit Adjustments	($15,423)
	Total Taxes	$580,512
411.6&7	Gain or Loss from Disposition of Util Plant	($2)
411.8	Gains from Disposition of Allowances	($74)
	Total Operating Expenses	$3,027,165
	Operating Income	$826,151

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1996
(Thousand $)

I. POWER PRODUCTION EXPENSES
STEAM POWER GENERATION

OPERATION		
500	Operation Supervision	$15,320
501	Fuel	$207,621
502	Steam Expenses	$14,156
505	Electric Expenses	$1,090
506	Miscellaneous Steam Power Expenses	$15,369
507	Rents	$1,480
509	Allowance	$32
	Total Operation	$255,068
MAINTENANCE		
510	Maintenance Supervision & Engineering	$6,201
511	Maintenance of Structures	$2,124
512	Maintenance of Boiler Plant	$31,648
513	Maintenance of Electric Plant	$7,476
514	Maintenance of Misc Steam Plant	$1,938
	Total Maintenance	$49,387
	Total Power Production Exp - Steam Power	$304,455

NUCLEAR POWER GENERATION

OPERATION		
517	Operation Supervision and Engineering	$79,930
518	Fuel	$128,991
519	Coolants and Water	$7,714
520	Steam Expenses	$29,879
523	Electric Expenses	$48
524	Miscellaneous Nuclear Power Expenses	$135,627
525	Rents	$17,928
	Total Operation	$400,117
MAINTENANCE		
528	Maintenance Supervision and Engineering	$53,328
529	Maintenance of Structures	$5,094
530	Maintenance of Reactor Plant Equipment	$50,902
531	Maintenance of Electric Plant	$33,329
532	Maintenance of Misc Nuclear Plant	$12,498
	Total Maintenance	$155,151
	Total Power Production Exp - Nuclear	$555,268

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1996
(Thousand $)

HYDRAULIC POWER GENERATION

OPERATION		
535	Operation Supervision and Engineering	$1,222
536	Water and Power	$1,331
537	Hydraulic Expenses	$1,543
538	Electric Expenses	$0
539	Miscellaneous Hydraulic Power Gen Exp	$79
540	Rents	($643)
	Total Operation	$3,532
MAINTENANCE		
541	Maintenance Supervision and Engineering	$324
542	Maintenance of Structures	$41
543	Maint Reservoirs, Dams & Waterways	$193
544	Maintenance of Electric Plant	$1,878
545	Maintenance of Misc Hydraulic Plant	$538
	Total Maintenance	$2,974
	Total Power Production Exp - Hydraulic	$6,506

OTHER POWER GENERATION

OPERATION		
546	Operation Supervision and Engineering	$790
547	Fuel	$14,392
548	Generation Expenses	$487
549	Miscellaneous Other Power Gen Exp	$811
550	Rents	$0
	Total Operation	$16,480
MAINTENANCE		
551	Maintenance Supervision & Engineering	$879
552	Maintenance of Structures	$131
553	Maint of Generating and Electric Plant	$3,466
554	Maint of Miscellaneous Other Power	$129
	Total Maintenance	$4,605
	Total Power Production Exp - Other Pwr	$21,085

OTHER POWER SUPPLY EXPENSES

555	Purchased Power	$476,318
556	System Control and Load Dispatching	$6,828
557	Other Expenses	($32,202)
	Total Other Power Supply Expenses	$450,944
	Total Power Production Expenses	$1,338,258

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1996
(Thousand $)

	TRANSMISSION EXPENSES	
OPERATION		
560	Operation Supervision and Engineering	$3,113
561	Load Dispatching	$5,027
562	Station Expenses	($64)
563	Overhead Line Expenses	$1,309
564	Underground Line Expenses	$146
566	Miscellaneous Transmission Expenses	$10,516
567	Rents	$5,113
	Total Operation	$25,160
MAINTENANCE		
568	Maintenance Supervision and Engineering	$0
569	Maintenance of Structures	$855
570	Maintenance of Station Equipment	$4,745
571	Maintenance of Overhead Lines	$5,690
572	Maintenance of Underground Lines	$1,042
573	Maintenance of Misc Transmission Plant	$2,042
	Total Maintenance	$14,374
	Total Transmission Expenses	$39,534
	DISTRIBUTION EXPENSES	
OPERATION		
580	Operation Supervision and Engineering	$7,637
581	Load Dispatching	$6,028
582	Station Expenses	$2,857
583	Overhead Line Expenses	$11,222
584	Underground Line Expenses	$4,510
585	Street Lighting and Signal System Exp	$124
586	Meter Expenses	$112
587	Customer Installation Expenses	$2,432
588	Miscellaneous Distribution Expenses	$11,906
589	Rents	$6,013
	Total Operation	$52,841
MAINTENANCE		
590	Maintenance Supervision and Engineering	$441
591	Maintenance of Structures	$686
592	Maintenance of Station Equipment	$9,691
593	Maintenance of Overhead Lines	$44,984
594	Maintenance of Underground Lines	$20,152
595	Maintenance of Line Transformers	$1,131
596	Maint of Street Lighting & Signal System	$1,365
597	Maintenance of Meters	$90
598	Maintenance of Misc Distribution Plant	$1,254
	Total Maintenance	$79,794
	Total Distribution Expenses	$132,635

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 MONTHS ENDING DECEMBER 31, 1996
(Thousand $)

	IV CUSTOMER ACCOUNTS EXPENSES	
OPERATION		
901	Supervision	$253
902	Meter Reading Expenses	$8,299
903	Customer Records and Collection	$41,171
904	Uncollectible Accounts	$87,534
905	Misc Customer Accounts Expenses	$231
	Total Customer Accounts Expenses	$137,488
	V CUSTOMER SERVICE & INFO EXP	
OPERATION		
907	Supervision	$28
908	Customer Assistance Expenses	$7,221
909	Info & Instructional Advertising Expenses	$1,917
910	Misc Cust Serv & Information Expenses	$15,678
	Total Cust Serv & Information Expenses	$24,844
	VI SALES EXPENSES	
OPERATION		
911	Supervision	$72
912	Demonstrating and Selling Expenses	$11,994
913	Advertising Expenses	$93
916	Miscellaneous Sales Expenses	$110
	Total Sales Expenses	$12,269
	VII ADMINISTRATIVE & GENERAL EXP	
OPERATION		
920	Administrative and General Salaries	$72,808
921	Office Supplies and Expenses	$84,562
922	Administrative Expenses Transferred	($511)
923	Outside Services Employed	$17,673
924	Property Insurance	$6,968
925	Injuries and Damages	$16,906
926	Employee Pensions and Benefits	$91,240
928	Regulatory Commission Expenses	$6,492
929	Duplicate Charges - Credit	($3,433)
930	General Advertising and Miscellaneous	$7,514
931	Rents	$4
	Total Operation	$300,223
MAINTENANCE		
932	Maintenance of General Plant	$0
935	Maintenance of General Plant	$875
	Total Administrative and General Expenses	$301,098
	VIII TOTAL OPERATION AND MAINT EXP	$1,986,126
	IX DEPRECIATION AND AMORTIZATION	
940	Depreciation	$416,791
943	Amortization of Other Electric Plant	$43,812
	Total Depreciation and Amortization	$460,603

PECO Energy Company - Electric Operations
OPERATING EXPENSES
12 Months Ending December 31, 1996
(Thousand $)

X TAXES

TAXES OTHER THAN INCOME TAXES

State and Local		
Gross Receipts	$140,017	
Capital Stock - Pennsylvania	38,724	
Real Estate - State	59,650	
Real Estate - Local	5,651	
Unemployment Compensation	2,143	
Philadelphia Realty Occupancy	1,140	
Other	(249)	
Total State and Local	$247,076	
Federal		
Old Age Benefits	$21,550	
Superfund Tax	878	
Unemployment Compensation	371	
Telephone and Telegraph	80	
Other	100	
Total Federal	$22,979	
Total Taxes Other Than Income		$270,055

INCOME TAXES

Current		
Federal	$104,836	
Pennsylvania	60,402	
New Jersey	1,640	
Maryland	18	
Total Current Income Taxes	$166,896	
Deferred		
Fuel	$13,473	
Liberalized Depreciation	22,433	
Other Deferred Debits	132,057	
Other Deferred Credits	(8,979)	
Investment Tax Credit Utilized	0	
Amortization of Investment Tax Credit	(15,423)	
Total Deferred Income Taxes	$143,561	
Total Income Taxes		$310,457
TOTAL ALL TAXES		$580,512

Gain or Loss from Disposition of Utility Plant	$ (2)
Gains from Disposition of Allowances	$ (74)

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL R3-14
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ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES. ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
INTANGIBLE PLANT		-PEACH BOTTOM CF			68				
68 3030	8711987.80	0.0	0.0	0.0	0.0	0.0	0.0	0	0
68 TOTAL	8711987.80	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-LIMERICK 100% COM			99				
99 3030	18703545.97	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99 TOTAL	18703545.97	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		-601			601				
601 3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT		- TOTAL OF ALL STATIONS							
FUN. 3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3030	27415533.77	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.TOTAL	27578467.89	0.0	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION		-SCHUYKILL (1,3)			1				
1 3101	295740.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0
1 3110	7684497.00	7640508.64	43988.36	100.000	43988.36	0.0	43988.36	82SA	1992
1 3120	19038395.13	16909381.79	129013.34	100.000	129013.34	0.0	129013.34	50R3	1992
1 3140	8641949.52	8627699.20	14250.32	100.000	14250.32	0.0	14250.32	74L3	1992
1 3150	5415188.59	5413709.97	1478.62	100.000	1478.62	0.0	1478.62	73L0	1992
1 3160	630705.63	533012.39	97693.24	100.000	97693.24	0.0	97693.24	54R5	1992
1 TOTAL	41706476.52	41124311.99	286423.88	100.000	286423.88	0.0	286423.88		
STEAM PRODUCTION		-EDDYSTONE 1 + 2			6				
6 3101	2608255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6 3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6 3110	70543746.05	42335199.23	28208546.82	6.305	1778550.14	0.0	1778550.14	82SA	2010
6 3120	265485303.85	123881124.20	141604179.65	6.547	9270825.64	0.0	9270825.64	50R3	2010
6 3140	69445187.02	34455332.62	34989854.40	6.383	2233402.41	0.0	2233402.41	74L3	2010
6 3150	26054439.87	17719719.95	8334719.92	6.547	545805.05	0.0	545805.05	73L0	2010
6 3160	4839522.70	2723767.85	2115754.85	6.551	138603.10	0.0	138603.10	54R5	2010
6 TOTAL	438783601.43	221115143.85	215255075.64	6.489	13967186.34	0.0	13967186.34		
STEAM PRODUCTION		-DELAWARE (7,8)			9				
9 3101	1385602.96	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9 3110	16380084.15	16168212.21	211871.94	100.000	211871.94	0.0	211871.94	82SA	1990
9 3120	26023025.71	25673008.08	350017.63	100.000	350017.63	0.0	350017.63	50R5	1990
9 3140	11685781.75	11618507.17	67274.58	100.000	67274.58	0.0	67274.58	74L3	1990
9 3150	10256073.16	10248578.28	7494.88	100.000	7494.88	0.0	7494.88	73L0	1990
9 3160	2103910.20	1982554.59	121355.61	100.000	121355.61	0.0	121355.61	54R5	1990
9 TOTAL	67834477.93	65690860.33	758014.64	100.000	758014.64	0.0	758014.64		
STEAM PRODUCTION		-RICHMOND (9)			10				
10 3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	50R5	1985
10 TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
STEAM PRODUCTION		-CONEMAUGH (1,2)			15				
15 3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL R5-15
02/17/94 07:44:55

ACCRUAL = NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES. ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
15 3110	16734797.97	6576890.55	10157907.42	8.142	827056.82	0.0	827056.82	82SA	2006
15 3120	46540086.90	22495557.43	24064529.47	8.436	2030083.71	0.0	2030083.71	50R3	2006
15 3140	22052928.86	10768399.14	11284529.72	8.229	928603.95	0.0	928603.95	74L3	2006
15 3150	4268422.08	2569402.51	1699019.57	8.491	144263.75	0.0	144263.75	73L0	2006
15 3160	983792.45	740749.11	243043.34	8.338	20264.95	0.0	20264.95	54R3	2006
15 TOTAL	91094510.03	43150998.74	47449029.52	8.325	3950273.18	0.0	3950273.18		
STEAM PRODUCTION		-KEYSTONE (1,2)			17				
17 3101	905308.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17 3110	13971277.87	7002070.76	6969207.11	10.692	745147.62	0.0	745147.62	82SA	2003
17 3120	47433214.61	24882103.49	22551111.12	10.950	2469346.67	0.0	2469346.67	50R3	2003
17 3140	19889159.92	8913563.51	10975596.41	10.722	1176803.45	0.0	1176803.45	74L3	2003
17 3150	3634962.01	2376435.20	1258526.81	11.005	138453.70	0.0	138453.70	73L0	2003
17 3160	691063.13	15537.52	675525.61	10.773	72774.37	0.0	72774.37	54R3	2003
17 TOTAL	86524986.40	43189910.48	42429757.06	10.847	4602525.81	0.0	4602525.81		
STEAM PRODUCTION		-EDDYSTONE 3			71				
71 3120	50297496.50	27101014.69	23196481.81	6.948	1611691.56	0.0	1611691.56	50R3	2009
71 3140	20099023.23	9095877.31	11003145.92	6.688	735890.40	0.0	735890.40	74L3	2009
71 3150	2198629.70	1222488.18	976141.52	6.943	67773.51	0.0	67773.51	73L0	2009
71 TOTAL	72595149.43	37419380.18	35175769.25	6.867	2415355.47	0.0	2415355.47		
STEAM PRODUCTION		-EDDYSTONE 4			72				
72 3120	52186443.23	26138012.10	26048431.13	6.186	1611355.95	0.0	1611355.95	50R3	2011
72 3140	22217942.93	8901963.16	13315979.77	5.940	790969.20	0.0	790969.20	74L3	2011
72 3150	2139602.74	1705181.33	434421.41	6.194	26908.06	0.0	26908.06	73L0	2011
72 TOTAL	76543988.90	36745156.59	39798832.31	6.104	2429233.21	0.0	2429233.21		
STEAM PRODUCTION		-EDDYSTONE CF			73				
73 3110	54526642.81	26247740.80	28278902.01	5.927	1676090.52	0.0	1676090.52	82SA	2011
73 3120	51479182.16	21686246.67	29792935.49	6.160	1835244.83	0.0	1835244.83	50R3	2011
73 3140	10500664.32	5328436.85	5172227.47	5.995	310075.04	0.0	310075.04	74L3	2011
73 3150	23497552.66	11300275.98	12197276.68	6.189	754889.45	0.0	754889.45	73L0	2011
73 3160	4851115.91	1512741.05	3338374.86	6.065	202472.39	0.0	202472.39	54R3	2011
73 TOTAL	144855157.86	66075442.15	78779715.71	6.066	4778772.23	0.0	4778772.23		
STEAM PRODUCTION		-CROMBY 1 - COAL UNIT			81				
81 3110	18372831.59	12388862.69	5983968.90	9.680	579248.19	0.0	579248.19	82SA	2004
81 3120	65409530.88	44577990.51	20831540.37	10.011	2085445.51	0.0	2085445.51	50R3	2004
81 3140	7730692.42	6430009.14	1300683.28	10.101	131382.02	0.0	131382.02	74L3	2004
81 3150	7491047.27	5341392.37	2149654.90	9.959	214084.13	0.0	214084.13	73L0	2004
81 3160	781703.69	505771.60	275932.09	9.935	27413.85	0.0	27413.85	54R3	2004
81 TOTAL	99785805.85	69244026.31	30541779.54	9.946	3037573.70	0.0	3037573.70		
STEAM PRODUCTION		-CROMBY 2 - OIL UNIT			82				
82 3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	82SA	1990
82 3120	34949771.70	18698158.02	16251613.68	100.000	16251613.68	0.0	16251613.68	50R3	1990
82 3140	12655276.51	10627689.16	2027587.35	100.000	2027587.35	0.0	2027587.35	74L3	1990
82 3150	2252107.75	2222047.90	30059.85	100.000	30059.85	0.0	30059.85	73L0	1990
82 3160	561241.15	414928.48	146312.67	100.000	146312.67	0.0	146312.67	54R3	1990
82 TOTAL	50493934.62	32038361.07	18455573.55	100.000	18455573.55	0.0	18455573.55		

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL R5-16
02/17/94 07:44:56

ACCRUAL = NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES. ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION		-CROMBY CF			83				
83 3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
83 3110	18748519.98	16657017.17	2091502.81	9.801	204988.19	0.0	204988.19	82SA	2004
83 3120	5700146.75	2911157.53	2788979.22	9.899	276081.05	0.0	276081.05	50R3	2004
83 3140	1170182.75	745845.66	424337.09	9.886	41949.96	0.0	41949.96	74L3	2004
83 3150	2635996.95	1515815.01	1120181.94	9.953	111491.71	0.0	111491.71	73L0	2004
83 3160	2085749.27	1235812.43	849936.84	9.987	84883.19	0.0	84883.19	54R3	2004
83 TOTAL	30395945.24	23065657.80	7274937.90	9.889	719394.10	0.0	719394.10		
STEAM PRODUCTION		-ALLIED CHEMICAL			305				
305 3110	129720.15	58623.00	71097.15	6.213	4417.27	0.0	4417.27	82SA	2010
305 3150	220874.85	121099.68	99775.17	6.475	6460.44	0.0	6460.44	73L0	2010
305 TOTAL	350595.00	179722.68	170872.32	6.366	10877.71	0.0	10877.71		
STEAM PRODUCTION		-ESSEX CHEMICAL			306				
306 3110	1354205.47	460744.00	893461.47	6.195	55349.94	0.0	55349.94	82SA	2010
306 3150	795327.04	636610.95	158716.09	6.452	10240.36	0.0	10240.36	73L0	2010
306 TOTAL	2149532.51	1097354.95	1052177.56	6.234	65590.30	0.0	65590.30		
STEAM PRODUCTION		-TOOLS + WORK EQUIPMENT			372				
372 3120	855015.01	683812.91	171202.10	13.415	22966.76	0.0	22966.76	21L3	0
372 TOTAL	855015.01	683812.91	171202.10	13.415	22966.76	0.0	22966.76		
STEAM PRODUCTION		-SAMAC			503				
503 3150	6865175.22	6865175.22	0.0	100.000	0.0	0.0	0.0	38S8	1992
503 TOTAL	6865175.22	6865175.22	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION		-TOTAL OF ALL STATIONS							
FUN. 3101	5544739.32	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0		
FUN. 3110	218521880.55	135611406.56	82910473.99	7.390	6126708.99	0.0	6126708.99		
FUN. 3120	665417612.43	357894572.18	307523040.25	12.255	37686691.57	0.0	37686691.57		
FUN. 3140	206088789.23	115513322.92	90575466.31	9.338	8458188.68	0.0	8458188.68		
FUN. 3150	97727399.89	69258132.53	28469267.36	7.234	2059403.51	0.0	2059403.51		
FUN. 3160	17528804.13	9664875.82	7863928.31	11.594	911773.37	0.0	911773.37		
FUN. TOTAL	1210834351.95	687942310.81	517342176.22	10.678	55242766.12	0.0	55242766.12		
NUCLEAR PRODUCTION		-MERRILL CREEK			2				
2 3201	4035.67	0.0	0.0	0.0	0.0	0.0	0.0	0	0
2 3210	604133.66	65900.26	538233.40	2.780	14962.89	0.0	14962.89	80S2	2030
2 TOTAL	608169.33	65900.26	538233.40	2.780	14962.89	0.0	14962.89		
NUCLEAR PRODUCTION		-BRADSHAW RESERVOIR			4				
4 3201	1456294.18	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4 3202	906307.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4 3210	101624086.66	13949652.25	87674434.41	2.857	2504858.59	0.0	2504858.59	80S2	2029
4 TOTAL	103986688.38	13949652.25	87674434.41	2.857	2504858.59	0.0	2504858.59		
NUCLEAR PRODUCTION		-SALEM 1			61				
61 3210	52630855.55	22026247.87	30604607.68	4.503	1378125.48	0.0	1378125.48	80S2	2016
61 3220	196339079.25	70405219.37	125933862.85	5.049	6358400.64	0.0	6358400.64	41S3	2016

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL RB-17
02/17/94 07:44:58

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

RES.	ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
61	3230	45795776.34	16178855.09	29616921.25	4.612	1365932.41	0.0	1365932.41	72L2	2016
61	3240	63913503.43	24544550.36	39368953.07	4.499	1771209.20	0.0	1771209.20	98S8	2016
61	3250	7244316.67	3611801.32	3632515.35	4.503	163572.17	0.0	163572.17	88R3	2016
61	TOTAL	365923531.26	136766673.01	229156858.25	4.816	11037235.90	0.0	11037235.90		
NUCLEAR PRODUCTION			-SALEM 2			62				
62	3210	64287157.37	19742177.22	44544980.15	3.824	1703400.04	0.0	1703400.04	80S2	2020
62	3220	226279079.39	68309309.06	157969770.33	4.368	6900119.57	0.0	6900119.57	41S8	2020
62	3230	68797815.45	15637174.06	53160641.39	3.928	2088149.99	0.0	2088149.99	72L2	2020
62	3240	86071645.42	23543087.62	62528557.80	3.822	2389841.48	0.0	2389841.48	98S3	2020
62	3250	6056415.95	2364348.27	3692067.68	3.825	141221.59	0.0	141221.59	88R3	2020
62	TOTAL	451492113.58	129596096.23	321896017.35	4.108	13222732.67	0.0	13222732.67		
NUCLEAR PRODUCTION			-SALEM CF			63				
63	3201	63406.56	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63	3210	131753941.62	44933164.72	86820776.90	3.837	3331313.21	0.0	3331313.21	80S2	2020
63	3220	54323953.81	19099891.58	35224062.23	4.619	1626999.43	0.0	1626999.43	41S8	2020
63	3230	47047314.69	17793737.63	29253577.06	3.970	1161367.01	0.0	1161367.01	72L2	2020
63	3240	79767898.29	12274036.80	67493861.49	3.806	2568816.37	0.0	2568816.37	98S8	2020
63	3250	23724762.86	5116512.18	18608250.68	3.812	709346.52	0.0	709346.52	88R3	2020
63	TOTAL	336661277.83	99217342.91	237400528.36	3.959	9397842.54	0.0	9397842.54		
NUCLEAR PRODUCTION			-PEACH BOTTOM 2 + 3			66				
66	3201	244878.92	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3202	68366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3210	137416657.61	61278695.23	76137962.38	4.958	3774920.17	0.0	3774920.17	80S2	2014
66	3220	364017828.93	123294831.35	240722997.58	5.523	13295131.16	0.0	13295131.16	41S8	2014
66	3230	112256201.02	36858582.15	75397618.87	5.015	3781190.59	0.0	3781190.59	72L2	2014
66	3240	49413417.60	21574453.40	27838964.20	4.950	1378028.73	0.0	1378028.73	98S8	2014
66	3250	34102630.46	9821893.70	24280736.76	4.930	1197040.32	0.0	1197040.32	88R3	2014
66	TOTAL	697519980.82	252828455.83	444378279.79	5.272	23426310.97	0.0	23426310.97		
NUCLEAR PRODUCTION			-LIMERICK # 1			91				
91	3210	477272095.66	95539904.18	381732191.48	3.266	12467373.37	0.0	12467373.37	80S2	2024
91	3220	1514868218.14	302519036.00	1212349182.14	3.792	45972280.99	0.0	45972280.99	41S8	2024
91	3230	252153957.60	54823812.46	197330145.14	3.356	6622399.67	0.0	6622399.67	72L2	2024
91	3240	300301413.08	60769524.29	239531888.79	3.269	7830297.44	0.0	7830297.44	98S3	2024
91	3250	110122915.76	22846805.65	87276110.11	3.268	2852183.28	0.0	2852183.28	88R3	2024
91	TOTAL	2654718600.24	536499082.58	2118219517.66	3.576	75744534.75	0.0	75744534.75		
NUCLEAR PRODUCTION			-LIMERICK # 2			92				
92	3210	434461880.40	38628751.82	395833128.58	2.848	11273327.50	0.0	11273327.50	80S2	2029
92	3220	1686096314.30	182237464.12	1503858850.18	3.266	49116030.05	0.0	49116030.05	41S3	2029
92	3230	303775661.70	45137937.57	258637724.13	2.921	7554807.92	0.0	7554807.92	72L2	2029
92	3240	307476382.02	29584920.42	277891461.60	2.851	7922685.57	0.0	7922685.57	98S8	2029
92	3250	88563511.56	11255958.52	77307553.04	2.853	2205584.49	0.0	2205584.49	88R3	2029
92	TOTAL	2820373749.98	306845032.45	2513528717.53	3.106	78072435.53	0.0	78072435.53		
NUCLEAR PRODUCTION			-LIMERICK 100% COM			99				
99	3201	7894356.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL RB-18
02/17/94 07:44:58

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

RES.	ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
99	3210	520860585.00	84900315.95	435960269.05	2.831	12342035.22	0.0	12342035.22	80S2	2029
99	3220	382700873.02	71511425.04	311189447.98	3.480	10829392.79	0.0	10829392.79	41S8	2029
99	3230	36728948.44	7697564.54	29031383.90	2.938	852942.06	0.0	852942.06	72L2	2029
99	3240	183187207.46	34714098.47	148473108.99	2.830	4201788.98	0.0	4201788.98	98S3	2029
99	3250	107354502.32	19230059.11	88124443.21	2.825	2489515.52	0.0	2489515.52	88R3	2029
99	TOTAL	1258735620.48	218053463.11	1012778653.13	3.033	30715674.57	0.0	30715674.57		
NUCLEAR PRODUCTION			-CHESTERBROOK			301				
301	3210	3545612.65	139545.05	3406067.60	1.307	44517.30	0.0	44517.30	80S2	0
301	3250	3683525.76	135031.00	3548494.76	1.182	41943.21	0.0	41943.21	88R3	0
301	TOTAL	7229138.41	274576.05	6954562.36	1.243	86460.51	0.0	86460.51		
NUCLEAR PRODUCTION			-NUCLEAR EOF/NC			307				
307	3210	1859412.01	122345.65	1737066.36	2.844	49402.17	0.0	49402.17	80S2	2029
307	3250	440947.24	18080.70	422866.54	2.851	12055.93	0.0	12055.93	88R3	2029
307	TOTAL	2300359.25	140426.35	2159932.90	2.845	61458.10	0.0	61458.10		
NUCLEAR PRODUCTION			-NE COAL STORAGE			320				
320	3250	161223.49	915.75	160307.74	1.143	1832.32	0.0	1832.32	88R3	0
320	TOTAL	161223.49	915.75	160307.74	1.143	1832.32	0.0	1832.32		
NUCLEAR PRODUCTION			-OREGON SHOPS - NUCLEAR TOOLS			331				
331	3250	540198.50	14967.95	525230.55	1.176	6176.71	0.0	6176.71	88R3	0
331	TOTAL	540198.50	14967.95	525230.55	1.176	6176.71	0.0	6176.71		
NUCLEAR PRODUCTION			-PEACH BOTTOM TRAINING CENTER			363				
363	3210	470963.19	30503.30	440459.89	4.994	21996.57	0.0	21996.57	80S2	2014
363	3250	8104.45	885.33	7219.12	4.904	354.03	0.0	354.03	88R3	2014
363	TOTAL	479067.64	31388.63	447679.01	4.993	22350.60	0.0	22350.60		
NUCLEAR PRODUCTION			-NUCLEAR INFORMATION CENTER			365				
365	3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
365	3210	580848.24	85850.50	494997.74	2.884	14275.73	0.0	14275.73	80S2	2029
365	3250	251424.45	42195.18	209229.27	2.875	6015.34	0.0	6015.34	88R3	2029
365	TOTAL	1111217.38	128045.68	704227.01	2.881	20291.07	0.0	20291.07		
NUCLEAR PRODUCTION			-NUCLEAR TRAINING CENTER			385				
385	3201	405933.99	0.0	0.0	0.0	0.0	0.0	0.0	0	0
385	3210	3974714.22	607698.12	3367016.10	2.944	99124.95	0.0	99124.95	80S2	2028
385	3250	1733274.24	82380.45	1650893.79	2.932	48404.21	0.0	48404.21	88R3	2028
385	TOTAL	6113922.45	690078.57	5017909.89	2.940	147529.16	0.0	147529.16		
NUCLEAR PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3201	10327850.65	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3202	983821.42	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3210	1931342943.84	382050752.12	1549292191.72	3.164	49019633.19	0.0	49019633.19		
FUN.	3220	4424625346.84	837377175.52	3587248171.32	3.738	134098354.63	0.0	134098354.63		
FUN.	3230	866555675.24	194127663.50	672428011.74	3.484	23426789.65	0.0	23426789.65		
FUN.	3240	1070131467.30	207004671.36	863126795.94	3.251	28062667.77	0.0	28062667.77		
FUN.	3250	383987753.71	74541835.11	309445918.60	3.191	9875245.64	0.0	9875245.64		
FUN.	TOTAL	8687954859.00	1695102097.61	6981541089.32	3.502	244482690.88	0.0	244482690.88		

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL RB-19
02/17/94 07:44:56

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES.	ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
HYDRAULIC PRODUCTION			-MUDDY RUN (1,2,3,4,5,6,7,8)			19				
19	3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3311	12375373.70	4842321.24	7533052.46	5.191	391040.75	0.0	391040.75	57R4	2014
19	3312	128175.89	49104.65	79071.24	5.195	4107.75	0.0	4107.75	57R4	2014
19	3313	2999838.90	1402030.44	1597808.46	5.077	81120.74	0.0	81120.74	57R4	2014
19	3321	33575933.36	11766550.70	21809382.66	5.074	1106608.08	0.0	1106608.08	73L3	2014
19	3323	864028.70	293838.30	570190.40	5.075	28937.16	0.0	28937.16	73L3	2014
19	3330	27024144.82	10376754.80	16647390.02	5.387	896794.90	0.0	896794.90	72L0	2014
19	3340	8713417.23	4404083.40	4309333.83	5.701	245675.12	0.0	245675.12	55L2	2014
19	3351	1916283.62	1019586.14	896697.48	4.947	44359.62	0.0	44359.62	100R3	2014
19	3353	225553.35	86898.32	138655.03	4.926	6830.15	0.0	6830.15	100R3	2014
19	3360	997675.56	627866.04	369809.52	4.951	18309.27	0.0	18309.27	100R3	2014
19	TOTAL	90241247.76	34869034.03	53951391.10	5.234	2823783.54	0.0	2823783.54		
OTHER PRODUCTION			-SOUTHWARK G. T. (3,4,5,6)			104				
104	3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0
104	3410	73671.22	45352.58	28318.64	100.000	28318.64	0.0	28318.64	29L3	1992
104	3420	388255.82	328298.30	59957.52	100.000	59957.52	0.0	59957.52	100S1	1992
104	3440	5635431.62	5379158.05	256273.57	100.000	256273.57	0.0	256273.57	100LA	1992
104	3450	1060085.22	899080.04	161005.18	100.000	161005.18	0.0	161005.18	91R3	1992
104	TOTAL	7323591.62	6651888.97	505554.91	100.000	505554.91	0.0	505554.91		
OTHER PRODUCTION			-EDDYSTONE G. T. (10,20,30,40)			106				
106	3401	61469.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
106	3410	172444.34	139523.88	32920.46	100.000	32920.46	0.0	32920.46	29L3	1994
106	3420	592502.62	389368.12	203134.50	100.000	203134.50	0.0	203134.50	100S1	1994
106	3440	6630099.73	5962302.95	667796.78	100.000	667796.78	0.0	667796.78	100LA	1994
106	3450	710631.73	657177.62	53454.11	100.000	53454.11	0.0	53454.11	91R3	1994
106	TOTAL	8167147.65	7148372.57	957305.85	100.000	957305.85	0.0	957305.85		
OTHER PRODUCTION			-CROMBY DIESEL (D)			107				
107	3420	483797.46	483500.96	296.50	100.000	296.50	0.0	296.50	100S1	1990
107	3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1990
107	3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1990
107	3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1990
107	TOTAL	792851.03	792554.53	296.50	100.000	296.50	0.0	296.50		
OTHER PRODUCTION			-DELAWARE DIESEL (D)			109				
109	3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
109	3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990
109	3440	262705.87	262705.87	0.0	100.000	0.0	0.0	0.0	100LA	1990
109	3450	23084.75	23084.75	0.0	100.000	0.0	0.0	0.0	91R3	1990
109	3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1990
109	TOTAL	320387.09	294660.86	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-SCHUYLKILL DIESEL (D)			113				
113	3420	5821.85	4802.51	1019.34	100.000	1019.34	0.0	1019.34	100S1	1993
113	3440	252121.49	250354.11	1767.38	100.000	1767.38	0.0	1767.38	100LA	1993
113	3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL RB-20
02/17/94 07:44:58

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
113	3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993
113	TOTAL	291376.56	288589.84	2786.72	100.000	2786.72	0.0	2786.72		
OTHER PRODUCTION			-DELAWARE G. T. (9,10,11,12)			115				
115	3401	74935.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0
115	3410	94472.53	50999.75	43472.78	100.000	43472.78	0.0	43472.78	29L3	1994
115	3420	433232.27	262603.00	170629.27	100.000	170629.27	0.0	170629.27	100S1	1994
115	3440	5539720.21	5254812.18	284908.03	100.000	284908.03	0.0	284908.03	100LA	1994
115	3450	1500577.96	1266366.03	234211.93	100.000	234211.93	0.0	234211.93	91R3	1994
115	TOTAL	7642936.69	6834780.96	733222.01	100.000	733222.01	0.0	733222.01		
OTHER PRODUCTION			-SCHUYLKILL G. T. (10)			116				
116	3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0
116	3410	109162.36	61685.71	47476.65	100.000	47476.65	0.0	47476.65	29L3	1994
116	3420	367307.94	304894.50	62413.44	100.000	62413.44	0.0	62413.44	100S1	1994
116	3440	1640960.74	1553805.07	87155.67	100.000	87155.67	0.0	87155.67	100LA	1994
116	3450	443288.62	427557.09	15731.53	100.000	15731.53	0.0	15731.53	91R3	1994
116	TOTAL	2561767.74	2347942.37	212777.29	100.000	212777.29	0.0	212777.29		
OTHER PRODUCTION			-CHESTER G. T. (7,8,9)			117				
117	3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0
117	3410	87338.19	49526.95	37811.24	100.000	37811.24	0.0	37811.24	29L3	1994
117	3420	492995.01	261809.26	231185.75	100.000	231185.75	0.0	231185.75	100S1	1994
117	3440	4138094.15	3933995.22	204098.93	100.000	204098.93	0.0	204098.93	100LA	1994
117	3450	1145110.01	928669.68	216440.33	100.000	216440.33	0.0	216440.33	91R3	1994
117	TOTAL	5869573.58	5174001.11	689536.25	100.000	689536.25	0.0	689536.25		
OTHER PRODUCTION			-KEYSTONE DIESEL (D)			118				
118	3420	8879.67	7616.85	1262.82	10.654	134.54	0.0	134.54	100S1	2003
118	3440	189359.11	147873.33	41485.78	10.801	4480.88	0.0	4480.88	100LA	2003
118	3450	18873.17	15733.68	3139.49	10.593	332.57	0.0	332.57	91R3	2003
118	TOTAL	217111.95	171223.86	45888.09	10.783	4947.99	0.0	4947.99		
OTHER PRODUCTION			-FALLS G. T. (1,2,3)			119				
119	3410	137708.19	126332.22	11375.97	69.648	7923.14	0.0	7923.14	29L3	1995
119	3420	411749.42	254913.82	156834.60	66.720	104640.05	0.0	104640.05	100S1	1995
119	3440	4565740.32	4141947.01	423793.31	66.901	283521.96	0.0	283521.96	100LA	1995
119	3450	774570.27	688470.42	86099.85	66.715	57441.51	0.0	57441.51	91R3	1995
119	TOTAL	5889767.20	5211663.47	678103.73	66.882	453526.66	0.0	453526.66		
OTHER PRODUCTION			-MOSER G. T. (1,2,3)			120				
120	3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
120	3410	249800.73	174293.25	75507.48	68.335	51598.04	0.0	51598.04	29L3	1995
120	3420	322454.28	180109.15	142345.13	66.712	94961.28	0.0	94961.28	100S1	1995
120	3440	4501331.10	4062379.14	438951.96	66.900	293658.86	0.0	293658.86	100LA	1995
120	3450	927280.11	789189.73	138090.38	66.712	92122.85	0.0	92122.85	91R3	1995
120	TOTAL	6002138.42	5205971.27	796894.95	66.970	532341.03	0.0	532341.03		
OTHER PRODUCTION			-CONEMAUGH DIESEL (D)			121				
121	3440	198271.38	140121.45	58149.93	8.267	4807.25	0.0	4807.25	100LA	2006
121	3450	5693.03	3795.73	1897.30	8.064	153.00	0.0	153.00	91R3	2006

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL RS-2?
02/17/94 07:44:55

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES.	ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
121	TOTAL	203964.41	143917.18	60047.23	8.261	4960.25	0.0	4960.25		
OTHER PRODUCTION			-RICHMOND G. T. (81,91,92)			123				
123	3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0
123	3410	236827.76	-22451.29	259279.05	22.254	57699.96	0.0	57699.96	29L3	1998
123	3420	902612.63	490376.30	412236.33	22.278	91838.01	0.0	91838.01	100S1	1998
123	3440	11814451.26	8342219.67	3472231.59	22.441	779205.49	0.0	779205.49	100LA	1998
123	3450	-2114589.95	1462974.00	651615.93	22.269	145108.35	0.0	145108.35	91R3	1998
123	3460	171333.66	31826.11	139507.55	22.225	31002.76	0.0	31002.76	75S3	1998
123	TOTAL	15340206.53	10304944.79	4934870.45	22.389	1104852.57	0.0	1104852.57		
OTHER PRODUCTION			-SALEM G. T. (3)			126				
126	3410	35949.50	25043.95	10905.55	40.225	4386.76	0.0	4386.76	29L3	1996
126	3420	259688.48	234829.66	24858.82	40.091	9966.15	0.0	9966.15	100S1	1996
126	3440	1539135.68	1301675.91	237459.77	40.228	95525.32	0.0	95525.32	100LA	1996
126	3450	458518.97	408856.45	49662.52	40.051	19890.34	0.0	19890.34	91R3	1996
126	3460	29580.22	29580.22	0.0	40.012	0.0	0.0	0.0	75S3	1996
126	TOTAL	2322872.85	1999986.19	322886.66	40.190	129768.57	0.0	129768.57		
OTHER PRODUCTION			-CROYDON GT(11,12,21,22,31-2,41-2	129						
129	3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
129	3410	3526619.43	2795718.19	730901.24	20.644	150887.25	0.0	150887.25	29L3	1999
129	3420	19025733.33	13675327.70	5350405.63	18.260	976984.07	0.0	976984.07	100S1	1999
129	3440	47111826.82	28020352.50	19091474.32	18.360	3505194.69	0.0	3505194.69	100LA	1999
129	3450	3699348.26	2668485.56	1030862.73	18.226	187885.04	0.0	187885.04	91R3	1999
129	3460	2171736.47	1568107.62	603628.85	18.190	109800.09	0.0	109800.09	75S3	1999
129	TOTAL	75959458.84	48727991.57	26807272.74	18.393	4930751.14	0.0	4930751.14		
OTHER PRODUCTION			-PORTABLE IN STATIONS			364				
364	3440	3045007.30	2693058.51	351948.79	40.235	141606.60	0.0	141606.60	100LA	1996
364	TOTAL	3045007.30	2693058.51	351948.79	40.235	141606.60	0.0	141606.60		
OTHER PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3410	4723994.25	3446025.19	1277969.06	36.190	462494.92	0.0	462494.92		
FUN.	3420	23701979.44	16885399.79	6816579.65	29.445	2007160.42	0.0	2007160.42		
FUN.	3440	97352511.42	71735015.61	25617495.81	25.803	6609999.41	0.0	6609999.41		
FUN.	3450	12931946.72	10289735.47	2642211.25	44.803	1183776.74	0.0	1183776.74		
FUN.	3460	2378508.39	1635371.99	743136.40	18.947	140802.85	0.0	140802.85		
FUN.	TOTAL	141930159.46	103991548.05	37097392.17	28.046	10404234.34	0.0	10404234.34		
TRANSMISSION PLANT			-601			601				
601	3501	33933182.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3502	20207449.52	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3520	20485882.80	9958275.61	10527607.19	3.313	348779.63	0.0	348779.63	50R5	0
601	3530	281332454.31	109344197.82	171988256.49	3.260	5641214.81	0.0	5641214.81	45S2	0
601	3540	213521269.17	79907934.21	133613334.96	2.519	3365719.91	0.0	3365719.91	55L2	0
601	3550	684436.74	147798.55	536638.19	3.861	20719.60	0.0	20719.60	31L2	0
601	3560	107462624.45	41675092.90	65787531.55	3.222	2119674.27	0.0	2119674.27	46S2	0
601	3570	2814189.36	2067671.65	746517.71	7.617	56862.25	0.0	56862.25	50R4	0
601	3580	43045275.42	25224996.26	17820279.16	5.276	940197.93	0.0	940197.93	40R4	0

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL RS-22
02/17/94 07:44:58

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES.	ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
601	3590	1735657.45	1317035.77	418621.68	9.886	41384.94	0.0	41384.94	30S3	0
601	TOTAL	725222421.79	269643002.77	401438786.93	3.122	12534553.34	0.0	12534553.34		
DISTRIBUTION PLANT			-601			601				
601	3601	12693984.37	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3602	18712416.07	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3610	45681537.67	20224575.08	25456962.59	6.172	1571203.73	0.0	1571203.73	34L5	0
601	3620	507956719.77	201820089.02	306136630.75	4.345	13301636.61	0.0	13301636.61	35R3	0
601	3640	236962879.99	62383009.85	174579870.14	2.638	4605416.97	0.0	4605416.97	46R1	0
601	3650	350644533.99	104655475.60	245989058.39	3.118	7669938.84	0.0	7669938.84	42SA	0
601	3660	195899250.09	76392399.98	119506850.11	3.294	3936555.64	0.0	3936555.64	50R4	0
601	3670	416313815.64	103767995.55	312545820.09	2.125	6641598.68	0.0	6641598.68	55RA	0
601	3680	253866410.97	67158892.47	186707518.50	3.567	6659857.18	0.0	6659857.18	36RA	0
601	3691	48714102.77	22905326.50	25808776.27	3.967	1023834.15	0.0	1023834.15	37L2	0
601	3692	156027099.16	33915092.91	122112006.25	2.437	2975869.59	0.0	2975869.59	48L1	0
601	3700	163327116.80	34783336.22	128543780.58	4.498	5781899.25	0.0	5781899.25	31R3	0
601	3702	112822.06	32671.62	80150.44	3.279	2628.15	0.0	2628.15	52S6	0
601	3710	571369.04	218006.97	353362.07	3.459	12222.79	0.0	12222.79	30O3	0
601	3730	10841532.96	3343573.40	7497959.56	8.077	605610.19	0.0	605610.19	20R3	0
601	3731	642.66	-183542.16	184184.82	11.601	21367.20	0.0	21367.20	9O5	0
601	3732	1367325.22	-6030948.71	7398274.93	3.968	293563.55	0.0	293563.55	31L3	0
601	3733	3139911.31	1645901.47	1494009.84	10.188	152209.72	0.0	152209.72	16SA	0
601	TOTAL	2422833471.54	727031855.77	1664395215.33	3.320	55255412.30	0.0	55255412.30		
GENERAL PLANT			-601			601				
601	3891	1847447.00	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3900	34162769.41	10043819.06	24118950.35	2.975	717538.77	0.0	717538.77	44RC	0
601	3911	2725097.15	617307.38	2107789.77	5.319	112113.34	0.0	112113.34	21O2	0
601	3912	4967485.67	1668831.14	3298654.53	5.478	180700.30	0.0	180700.30	21O2	0
601	3913	5046680.10	1818232.76	3228447.35	16.554	534437.18	0.0	534437.18	8LA	0
601	3930	195155.30	89023.84	106131.46	9.778	10377.53	0.0	10377.53	24L2	0
601	3940	8653321.20	2004041.36	6649279.84	2.599	172814.78	0.0	172814.78	45L0	0
601	3951	15993440.62	3113473.92	12879966.70	5.753	483385.15	0.0	483385.15	32L3	0
601	3952	1143072.16	356973.01	786099.15	5.893	30602.84	0.0	30602.84	35R2	0
601	3953	552947.54	238217.40	314730.14	3.124	9832.17	0.0	9832.17	49R3	0
601	3970	11780268.51	1026214.48	10754054.03	5.443	370262.08	0.0	370262.08	32R3	0
601	3980	1543318.00	481015.26	1062302.74	4.503	47835.49	0.0	47835.49	27L3	0
601	3990	-25493.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3991	-364620260.09	-75442153.09	-289178107.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-276034750.87	-53985005.50	-223871700.95	-1.193	2669899.63	0.0	2669899.63		
GENERAL PLANT			-601			601				
601	3992	-163317294.95	-29228949.95	-134088345.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-163317294.95	-29228949.95	-134088345.00	0.0	0.0	0.0	0.0		
ELECTRIC		12867242933.57	3435365894.79	9297806605.14	4.124	383413340.15	0.0	383413342.15		

PHILADELPHIA ELECTRIC COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: COMMON
1/ 1/94 - 12/31/94

1/ 1/94 ACCRUAL R3-24
02/17/94 07:44:58

	ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE							RID891364	
DES ACCT.	PLANT BALANCE 1/ 1/94	RESERVE 1/ 1/94	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/94 ACCRUAL	AVG. LIFE EST.	TERM YEAR
GENERAL PLANT		-601			601				
601 43010	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43030	20213451.66	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43890	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43891	4332951.91	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43892	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43900	126642911.49	53017129.81	73625781.68	4.030	2967119.00	0.0	2967119.00	37SA	0
601 43911	3957935.59	859286.82	3078648.77	5.505	169479.61	0.0	169479.61	21O2	0
601 43912	15885731.72	5806157.39	10079574.33	5.423	546615.32	0.0	546615.32	21O2	0
601 43913	882687.48	-379535.45	1262222.93	23.505	296685.50	0.0	296685.50	8LA	0
601 43930	1633652.74	533251.01	1100401.73	4.365	48032.54	0.0	48032.54	33SA	0
601 43941	549161.57	115194.50	433967.07	6.031	26172.55	0.0	26172.55	21L3	0
601 43942	6361773.46	1460819.51	4900953.95	6.802	333362.89	0.0	333362.89	21L3	0
601 43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	11SA	0
601 43970	5053466.25	1374274.85	3679191.43	4.079	150074.22	0.0	150074.22	32R3	0
601 43981	1845585.58	585876.33	1259709.25	4.245	53474.66	0.0	53474.66	24LA	0
601 43982	24723.58	4570.42	20153.16	4.245	855.50	0.0	855.50	24LA	0
601 TOTAL	188054247.57	63377963.10	99440604.30	4.616	4591871.79	0.0	4591871.79		
COMMON	188054247.57	63377963.10	99440604.30	4.618	4591871.79	0.0 =	4591871.79		
TRANSPORTATION		-601			601				
601 53920	11115682.20	1635636.65	9478045.55	10.103	957566.94	0.0	957566.94	11L2	0
601 53943	3837380.24	579656.75	3257725.49	5.875	191391.26	0.0	191391.26	21L0	0
601 53961	354251.51	349299.51	4952.00	20.985	1039.18	0.0	1039.18	11SA	0
601 TOTAL	15305313.95	2564592.91	12740721.04	9.026	1149992.38	0.0	1149997.38		
TRANSPORT	15305313.95	2564592.91	12740721.04	9.026	1149997.38	0.0 =	1149997.38		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 1
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
INTANGIBLE PLANT			-PEACH BOTTOM 2 + 3			66				
66	3031	1309779.85	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	TOTAL	1309779.85	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-PEACH BOTTOM CF			68				
68	3030	8929534.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
68	TOTAL	8929534.64	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-LIMERICK 100% COM			99				
99	3030	17939001.09	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	TOTAL	17939001.09	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-601			601				
601	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			- TOTAL OF ALL STATIONS							
FUN.	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3030	26868535.73	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3031	1309779.85	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	TOTAL	28341249.68	0.0	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION			-SCHUYKILL (1,3)			1				
1	3101	295740.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0
1	3110	7000332.35	7344944.32	-344611.97	100.000	-344611.97	0.0	-344611.97	82SA	1992
1	3120	20226864.27	19475009.80	751854.47	100.000	751854.47	0.0	751854.47	50RB	1992
1	3140	8657353.60	8657353.60	0.0	100.000	0.0	0.0	0.0	74LB	1992
1	3150	5983540.33	5699364.46	284175.87	100.000	284175.87	0.0	284175.87	73L0	1992
1	3160	686405.84	658820.31	27585.53	100.000	27585.53	0.0	27585.53	54RB	1992
1	TOTAL	42850237.04	41835492.49	719003.90	100.000	719003.90	0.0	719003.90		
STEAM PRODUCTION			-EDDYSTONE 1 + 2			6				
6	3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3110	72567352.71	44270527.92	28296824.79	6.695	1894472.42	0.0	1894472.42	82SA	2010
6	3120	261938293.65	132752185.11	129186108.54	6.955	8984893.85	0.0	8984893.85	50RB	2010
6	3140	71751424.38	34124153.43	37627270.95	6.760	2543603.52	0.0	2543603.52	74LB	2010
6	3150	26192205.21	18223051.81	7969153.40	6.940	553059.25	0.0	553059.25	73L0	2010
6	3160	4801660.71	2859336.93	1942323.79	6.948	134952.66	0.0	134952.66	54RB	2010
6	TOTAL	439664318.60	232229255.20	205021681.46	6.883	14110981.70	0.0	14110981.70		
STEAM PRODUCTION			-DELAWARE (7,8)			9				
9	3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9	3110	16312070.33	16335129.11	-23058.78	100.000	-23058.78	0.0	-23058.78	82SA	1990
9	3120	27681890.48	25857682.85	1824207.63	100.000	1824207.63	0.0	1824207.63	50RB	1990
9	3140	11673660.39	11618195.22	55465.17	100.000	55465.17	0.0	55465.17	74LB	1990
9	3150	10256073.16	10251302.07	4771.09	100.000	4771.09	0.0	4771.09	73L0	1990
9	3160	2265382.90	2055998.75	209384.15	100.000	209384.15	0.0	209384.15	54RB	1990
9	TOTAL	69542640.10	66118308.00	2070769.26	100.000	2070769.26	0.0	2070769.26		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 2
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION			-RICHMOND (9)			10				
10	3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	50RB	1985
10	TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
STEAM PRODUCTION			-CONEMAUGH (1,2)			15				
15	3101	694481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0
15	3110	16948104.50	7412597.92	9535506.58	8.840	842938.78	0.0	842938.78	82SA	2006
15	3120	102632016.51	25380077.82	77251958.69	9.007	6958082.12	0.0	6958082.12	50RB	2006
15	3140	21932790.86	11431017.31	10501773.55	8.921	936863.22	0.0	936863.22	74LB	2006
15	3150	4268037.08	2713649.91	1554387.17	9.183	142739.37	0.0	142739.37	73L0	2006
15	3160	999710.72	776925.36	222785.36	9.044	20148.71	0.0	20148.71	54RB	2006
15	TOTAL	147275141.44	47714268.32	99066391.35	8.985	8900772.20	0.0	8900772.20		
STEAM PRODUCTION			-KEYSTONE (1,2)			17				
17	3101	905308.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17	3110	13727716.05	7772835.33	5954880.72	11.924	710059.98	0.0	710059.98	82SA	2003
17	3120	47958911.44	27226461.31	20732450.13	12.189	2527078.35	0.0	2527078.35	50RB	2003
17	3140	19719767.68	9881099.01	9838668.67	11.966	1177295.09	0.0	1177295.09	74LB	2003
17	3150	3634387.69	2513915.71	1120471.98	12.233	137067.34	0.0	137067.34	73L0	2003
17	3160	682227.61	91642.27	590585.34	12.041	71112.38	0.0	71112.38	54RB	2003
17	TOTAL	86628319.33	47485953.63	38237056.84	12.089	4622613.14	0.0	4622613.14		
STEAM PRODUCTION			-EDDYSTONE 3			71				
71	3120	50146805.73	28514095.09	21631910.64	7.402	1601194.05	0.0	1601194.05	54RB	2009
71	3140	20129023.23	9861767.71	10267255.52	7.138	732876.70	0.0	732876.70	74LB	2009
71	3150	2198629.70	1290261.69	908368.01	7.393	67155.65	0.0	67155.65	73L0	2009
71	TOTAL	72473658.66	39666124.49	32807534.17	7.319	2401226.38	0.0	2401226.38		
STEAM PRODUCTION			-EDDYSTONE 4			72				
72	3120	52072756.30	27488507.75	24584248.55	6.541	1608055.70	0.0	1608055.70	50RB	2011
72	3140	22268210.03	9655926.29	12612283.74	6.292	793564.89	0.0	793564.89	74LB	2011
72	3150	2233491.48	1754903.96	478587.52	6.539	31294.84	0.0	31294.84	73L0	2011
72	TOTAL	76574457.81	38899338.00	37675119.81	6.458	2432915.43	0.0	2432915.43		
STEAM PRODUCTION			-EDDYSTONE CF			73				
73	3110	53012344.02	27885643.31	25126700.71	6.281	1578208.07	0.0	1578208.07	82SA	2011
73	3120	51675295.27	22944624.98	28730670.29	6.508	1869792.02	0.0	1869792.02	50RB	2011
73	3140	10500664.15	5638511.53	4862152.62	6.347	308600.83	0.0	308600.83	74LB	2011
73	3150	22493546.77	12072420.60	10421126.17	6.543	681854.29	0.0	681854.29	73L0	2011
73	3160	5574968.48	1734307.25	3840661.23	6.387	245303.03	0.0	245303.03	54RB	2011
73	TOTAL	143256818.69	70275507.67	72981311.02	6.418	4683758.24	0.0	4683758.24		
STEAM PRODUCTION			-CROMBY I - COAL UNIT			81				
81	3110	18372831.59	12968110.88	5404720.71	10.694	577980.83	0.0	577980.83	82SA	2004
81	3120	65626816.10	46730356.84	18896459.26	11.025	2083334.63	0.0	2083334.63	50RB	2004
81	3140	7730692.42	6561391.16	1169301.26	11.061	129336.41	0.0	129336.41	74LB	2004
81	3150	7491047.27	5555476.50	1935570.77	10.972	212370.82	0.0	212370.82	73L0	2004
81	3160	781703.69	533185.45	248518.24	10.949	27210.26	0.0	27210.26	54RB	2004
81	TOTAL	100003091.07	72348520.83	27654570.24	10.957	3030232.95	0.0	3030232.95		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 3
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION			-CROMBY 2 - OIL UNIT			82				
82	3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	82SA	1990
82	3120	34949771.70	19261729.38	15688042.32	100.000	15688042.32	0.0	15688042.32	50RB	1990
82	3140	12655276.03	10698000.60	1957275.43	100.000	1957275.43	0.0	1957275.43	74LB	1990
82	3150	2252107.75	2223090.31	29017.44	100.000	29017.44	0.0	29017.44	73L0	1990
82	3160	561241.15	420002.30	141238.85	100.000	141238.85	0.0	141238.85	54RB	1990
82	TOTAL	50493934.14	32678360.10	17815574.04	100.000	17815574.04	0.0	17815574.04		
STEAM PRODUCTION			-CROMBY CF			83				
83	3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
83	3110	18754369.98	16862292.04	1892077.94	10.811	204552.55	0.0	204552.55	82SA	2004
83	3120	5700147.40	3187249.23	2512898.17	10.939	274860.80	0.0	274860.80	50RB	2004
83	3140	1170182.75	787795.62	382387.13	10.899	41676.37	0.0	41676.37	74LB	2004
83	3150	2635996.95	1627306.72	1008690.23	10.978	110734.01	0.0	110734.01	73L0	2004
83	3160	2048034.62	1122450.66	925583.96	11.004	101851.26	0.0	101851.26	54RB	2004
83	TOTAL	30364081.24	23587094.27	6721637.43	10.915	733674.99	0.0	733674.99		
STEAM PRODUCTION			-ALLIED CHEMICAL			305				
305	3110	129720.15	63040.27	66679.88	6.610	4407.54	0.0	4407.54	82SA	2010
305	3150	220874.85	127560.12	93314.73	6.873	6413.52	0.0	6413.52	73L0	2010
305	TOTAL	350595.00	190600.39	159994.61	6.763	10821.06	0.0	10821.06		
STEAM PRODUCTION			-ESSEX CHEMICAL			306				
306	3110	1354205.47	516093.94	838111.53	6.592	55248.31	0.0	55248.31	82SA	2010
306	3150	795327.04	646851.31	148475.73	6.851	10172.07	0.0	10172.07	73L0	2010
306	TOTAL	2149532.51	1162945.25	986587.26	6.631	65420.38	0.0	65420.38		
STEAM PRODUCTION			-TOOLS + WORK EQUIPMENT			372				
372	3120	855015.01	706779.67	148235.34	13.950	20678.83	0.0	20678.83	21L0	0
372	TOTAL	855015.01	706779.67	148235.34	13.950	20678.83	0.0	20678.83		
STEAM PRODUCTION			-SAMAC			503				
503	3150	6880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29	38SB	1992
503	TOTAL	6880221.20	6857131.91	23089.29	100.000	23089.29	0.0	23089.29		
STEAM PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3101	5512699.20	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3110	218254584.66	141506752.55	76747832.11	7.167	5500197.73	0.0	5500197.73		
FUN.	3120	721463783.86	379781754.59	341682029.27	12.858	43935079.99	0.0	43935079.99		
FUN.	3140	208189045.52	118915211.48	89273834.04	9.719	8676557.63	0.0	8676557.63		
FUN.	3150	97535486.46	71556287.06	25979199.40	8.830	2293914.85	0.0	2293914.85		
FUN.	3160	18401335.72	10252669.28	8148666.44	12.012	978786.83	0.0	978786.83		
FUN.	TOTAL	1269362061.84	722012674.98	541831561.26	11.329	61384537.03	0.0	61384537.03		
NUCLEAR PRODUCTION			-MERRILL CREEK			2				
2	3201	104502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
2	3210	909886.93	85113.12	824773.81	2.853	23530.80	0.0	23530.80	80S2	2030
2	3250	0.0	0.0	0.0	100.000	0.0	0.0	0.0	85R3	2030
2	TOTAL	1014389.37	85113.12	824773.81	2.853	23530.80	0.0	23530.80		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 4
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION			-BRADSHAW RESERVOIR			4				
4	3201	1677520.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3202	679183.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3210	91504319.23	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41	80S2	2029
4	TOTAL	93861023.20	6291176.04	85213143.19	2.940	2505266.41	0.0	2505266.41		
NUCLEAR PRODUCTION			-SALEM 1			61				
61	3210	58587797.20	22666008.24	35921788.96	4.711	1692275.48	0.0	1692275.48	80S2	2016
61	3220	186582480.20	72330782.21	114251697.99	5.372	6137601.22	0.0	6137601.22	41SB	2016
61	3230	53822778.46	17196131.60	36626646.86	4.806	1760276.65	0.0	1760276.65	72L2	2016
61	3240	70431983.71	24033519.68	46398464.03	4.704	2182583.75	0.0	2182583.75	98SB	2016
61	3250	7762785.92	3787046.83	3975739.09	4.710	187257.31	0.0	187257.31	88R3	2016
61	TOTAL	377187825.49	140013488.56	237174336.93	5.043	11959994.41	0.0	11959994.41		
NUCLEAR PRODUCTION			-SALEM 2			62				
62	3210	68655912.55	20417193.37	48238719.18	3.972	1916041.93	0.0	1916041.93	80S2	2020
62	3220	219981810.46	72432582.40	147549228.06	4.614	6807921.38	0.0	6807921.38	41SB	2020
62	3230	52258581.85	-141306.41	52399888.26	4.069	2132151.45	0.0	2132151.45	72L2	2020
62	3240	86154994.81	24824739.37	61330255.44	3.972	2436037.75	0.0	2436037.75	98SB	2020
62	3250	6068947.25	2505809.52	3563137.76	3.975	141634.73	0.0	141634.73	88R3	2020
62	TOTAL	433120246.95	120039018.25	313081228.70	4.291	13433787.24	0.0	13433787.24		
NUCLEAR PRODUCTION			-SALEM CF			63				
63	3201	43406.56	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63	3210	130104171.95	48180437.77	81923734.18	3.987	3266299.28	0.0	3266299.28	80S2	2020
63	3220	55854104.79	21057387.89	34796716.90	4.750	1652844.05	0.0	1652844.05	41SB	2020
63	3230	46527938.41	17113479.92	29414458.49	4.119	1211581.55	0.0	1211581.55	72L2	2020
63	3240	90945996.80	14063431.99	76882564.81	3.953	3007543.79	0.0	3007543.79	98SB	2020
63	3250	27282149.73	5927790.37	21354359.36	3.962	846059.72	0.0	846059.72	88R3	2020
63	TOTAL	350757768.24	107142527.94	243571833.76	4.099	9984328.39	0.0	9984328.39		
NUCLEAR PRODUCTION			-PEACH BOTTOM 2 + 3			66				
66	3201	253537.81	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3202	68366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3210	141766939.52	65080919.06	76686020.46	5.208	3993807.95	0.0	3993807.95	80S2	2014
66	3220	377904561.48	135352195.33	242552366.15	5.768	13990420.48	0.0	13990420.48	41SB	2014
66	3230	110402001.63	37318231.36	73083770.27	5.269	3850783.86	0.0	3850783.86	72L2	2014
66	3240	53812570.40	22951551.13	30861019.27	5.200	1604773.00	0.0	1604773.00	98SB	2014
66	3250	36373937.59	10907141.71	25466795.88	5.182	1319689.36	0.0	1319689.36	88R3	2014
66	TOTAL	720581914.71	271610038.59	448649972.03	5.519	24759474.65	0.0	24759474.65		
NUCLEAR PRODUCTION			-LIMERICK # 1			91				
91	3210	477464115.14	107990318.83	369473796.31	3.376	12473435.36	0.0	12473435.36	80S2	2024
91	3220	1489052296.72	317905423.27	1171146873.45	3.939	46131475.35	0.0	46131475.35	41SB	2024
91	3230	253797779.23	61460729.82	192337049.41	3.470	6674095.61	0.0	6674095.61	72L2	2024
91	3240	302382198.35	68616618.96	233765579.39	3.379	7898938.93	0.0	7898938.93	98SB	2024
91	3250	111005649.48	25565880.89	85439768.59	3.378	2886155.38	0.0	2886155.38	88R3	2024
91	TOTAL	2633702038.92	581538971.77	2052163067.15	3.747	76464180.63	0.0	76464180.63		
NUCLEAR PRODUCTION			-LIMERICK # 2			92				
92	3210	434617962.49	49899902.63	384718059.86	2.932	11279935.52	0.0	11279935.52	80S2	2029

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 5
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
92	3220	1686045609.67	229333257.94	1456712351.73	3.377	49193176.12	0.0	49193176.12	41S8	2029
92	3230	303169506.41	51779670.33	251389836.08	3.008	7561806.27	0.0	7561806.27	72L2	2029
92	3240	307422509.68	37503747.21	269918762.47	2.935	7922115.68	0.0	7922115.68	98S8	2029
92	3250	89078061.01	13304580.40	75773480.61	2.936	2224709.39	0.0	2224709.39	88R3	2029
92	TOTAL	2820333649.26	381821158.51	2438512490.75	3.206	78181740.98	0.0	78181740.98		
NUCLEAR PRODUCTION			-LIMERICK 100% COM			99				
99	3201	7894356.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3210	527165786.06	96767347.14	430398438.92	2.913	12537506.53	0.0	12537506.53	80S2	2029
99	3220	383342936.39	82277136.09	301065800.30	3.597	10829336.84	0.0	10829336.84	41S8	2029
99	3230	37267411.27	8558189.15	28709222.12	3.024	868166.88	0.0	868166.88	72L2	2029
99	3240	183270567.14	38118239.02	145152328.12	2.911	4225384.27	0.0	4225384.27	98S8	2029
99	3250	108008829.78	20031131.07	87977698.71	2.907	2557511.70	0.0	2557511.70	88R3	2029
99	TOTAL	1246959034.88	245752042.47	993303488.17	3.123	31017906.22	0.0	31017906.22		
NUCLEAR PRODUCTION			-CHESTERBROOK			301				
301	3210	3545612.65	184062.35	3361550.30	1.324	44506.93	0.0	44506.93	80S2	0
301	3250	3684459.03	176979.51	3507479.52	1.143	40090.49	0.0	40090.49	88R3	0
301	TOTAL	7230071.68	361041.86	6869029.82	1.232	84597.42	0.0	84597.42		
NUCLEAR PRODUCTION			-NUCLEAR EOF/NC			307				
307	3210	1859412.01	171747.82	1687664.19	2.928	49414.81	0.0	49414.81	80S2	2029
307	3250	440947.24	30136.63	410810.61	2.934	12053.18	0.0	12053.18	88R3	2029
307	TOTAL	2300359.25	201884.45	2098474.80	2.929	61467.99	0.0	61467.99		
NUCLEAR PRODUCTION			-NE COAL STORAGE			320				
320	3250	520297.25	4787.61	515509.64	1.165	6005.69	0.0	6005.69	88R3	0
320	TOTAL	520297.25	4787.61	515509.64	1.165	6005.69	0.0	6005.69		
NUCLEAR PRODUCTION			-OREGON SHOPS - NUCLEAR TOOLS			331				
331	3250	540198.50	21144.66	519053.84	1.189	6171.55	0.0	6171.55	88R3	0
331	TOTAL	540198.50	21144.66	519053.84	1.189	6171.55	0.0	6171.55		
NUCLEAR PRODUCTION			-PEACH BOTTOM TRAINING CENTER			363				
363	3210	470963.19	52499.87	418463.32	5.250	21969.32	0.0	21969.32	80S2	2014
363	3250	8104.45	1239.36	6865.09	5.156	353.96	0.0	353.96	88R3	2014
363	TOTAL	479067.64	53739.23	425328.41	5.248	22323.28	0.0	22323.28		
NUCLEAR PRODUCTION			-NUCLEAR INFORMATION CENTER			365				
365	3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
365	3210	572042.01	75277.74	496764.27	2.971	14758.87	0.0	14758.87	80S2	2029
365	3250	569968.34	52789.59	517178.75	2.942	15215.40	0.0	15215.40	88R3	2029
365	TOTAL	1420955.04	128067.33	1013943.02	2.956	29974.27	0.0	29974.27		
NUCLEAR PRODUCTION			-NUCLEAR TRAINING CENTER			385				
385	3201	400911.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
385	3210	4824397.44	668451.27	4155946.17	3.027	125800.49	0.0	125800.49	80S2	2028
385	3250	981830.54	119768.50	862062.04	3.019	26025.65	0.0	26025.65	88R3	2028
385	TOTAL	6207139.49	788219.77	5018008.21	3.026	151826.14	0.0	151826.14		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 6
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
NUCLEAR PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3201	10653180.52	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3202	756696.98	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3210	1942049318.37	418530455.25	1523518863.12	3.278	49944547.68	0.0	49944547.68		
FUN.	3220	4398763799.71	930688765.13	3468075034.58	3.885	134742775.44	0.0	134742775.44		
FUN.	3230	857245997.26	193285125.77	663960871.49	3.624	24058862.27	0.0	24058862.27		
FUN.	3240	1094420820.89	230911847.36	863508973.53	3.391	29277377.17	0.0	29277377.17		
FUN.	3250	392326166.14	82436226.65	309889939.49	3.314	10268933.51	0.0	10268933.51		
FUN.	TOTAL	8696215979.87	1855852420.16	6828953682.21	3.636	248292496.07	0.0	248292496.07		
HYDRAULIC PRODUCTION			-MUDDY RUN (1,2,3,4,5,6,7,8)			19				
19	3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3311	12400820.27	5234022.46	7166797.81	5.456	391020.49	0.0	391020.49	57R4	2014
19	3312	128175.89	53212.40	74963.49	5.466	4097.50	0.0	4097.50	57R4	2014
19	3313	4867275.50	1529440.51	3337834.99	5.248	175169.58	0.0	175169.58	57R4	2014
19	3321	33575933.36	12873158.78	20702774.58	5.334	1104286.00	0.0	1104286.00	73L3	2014
19	3323	864028.70	322775.46	541253.24	5.335	28875.86	0.0	28875.86	73L3	2014
19	3330	27024144.82	11273549.70	15750595.12	5.641	888491.07	0.0	888491.07	72L0	2014
19	3340	8539991.50	4641021.11	3898970.39	5.949	231949.75	0.0	231949.75	55L2	2014
19	3351	1943263.80	1064596.99	878666.81	5.197	45664.27	0.0	45664.27	100R3	2014
19	3353	165466.63	90576.92	74889.71	5.181	3880.04	0.0	3880.04	100R3	2014
19	3360	997675.56	646175.31	351500.25	5.203	18288.56	0.0	18288.56	100R3	2014
19	TOTAL	91927597.86	37728529.64	52778245.59	5.479	2891723.12	0.0	2891723.12		
OTHER PRODUCTION			-SOUTHWARK G. T. (3,4,5,6)			104				
104	3401	166167.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0
104	3410	101441.39	61060.45	40380.96	100.000	40380.96	0.0	40380.96	29L3	1992
104	3420	388256.08	350614.21	37641.87	100.000	37641.87	0.0	37641.87	100S1	1992
104	3440	6143618.21	5333341.21	810277.00	100.000	810277.00	0.0	810277.00	100LA	1992
104	3450	1077058.72	962163.44	114895.28	100.000	114895.28	0.0	114895.28	91R3	1992
104	TOTAL	7876522.14	6707179.29	1003195.11	100.000	1003195.11	0.0	1003195.11		
OTHER PRODUCTION			-EDDYSTONE G. T. (10,20,30,40)			106				
106	3401	61469.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
106	3410	185966.47	179205.40	6761.07	100.000	6761.07	0.0	6761.07	29L3	1994
106	3420	589785.20	589462.23	322.97	100.000	322.97	0.0	322.97	100S1	1994
106	3440	6781884.03	6695677.25	86206.78	100.000	86206.78	0.0	86206.78	100LA	1994
106	3450	697109.90	703870.82	-6760.92	100.000	-6760.92	0.0	-6760.92	91R3	1994
106	TOTAL	8316214.83	8168215.70	86529.90	100.000	86529.90	0.0	86529.90		
OTHER PRODUCTION			-CROMBY DIESEL (D)			107				
107	3420	532674.51	489200.96	43473.55	100.000	43473.55	0.0	43473.55	100S1	1990
107	3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1990
107	3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1990
107	3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1990
107	TOTAL	841728.08	798254.53	43473.55	100.000	43473.55	0.0	43473.55		
OTHER PRODUCTION			-DELAWARE DIESEL (D)			109				
109	3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 7
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

RID591364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
109	3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990
109	3440	262705.87	262705.87	0.0	100.000	0.0	0.0	0.0	100LA	1990
109	3450	23084.75	23084.75	0.0	100.000	0.0	0.0	0.0	91R3	1990
109	3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1990
109	TOTAL	320387.09	294660.66	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-SCHUYLKILL DIESEL (D)			113				
113	3420	5821.85	5821.85	0.0	100.000	0.0	0.0	0.0	100S1	1993
113	3440	252121.49	252121.49	0.0	100.000	0.0	0.0	0.0	100LA	1993
113	3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993
113	3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993
113	TOTAL	291376.56	291376.56	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION			-DELAWARE G. T. (9,10,11,12)			115				
115	3401	74935.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0
115	3410	96053.43	95262.98	790.45	100.000	790.45	0.0	790.45	29L3	1994
115	3420	433232.24	433232.23	0.01	100.000	0.01	0.0	0.01	100S1	1994
115	3440	5856517.22	5629038.47	227478.75	100.000	227478.75	0.0	227478.75	100LA	1994
115	3450	1500577.96	1500577.96	0.0	100.000	0.0	0.0	0.0	91R3	1994
115	TOTAL	7961314.57	7658111.44	228269.21	100.000	228269.21	0.0	228269.21		
OTHER PRODUCTION			-SCHUYLKILL G. T. (10)			116				
116	3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0
116	3410	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	29L3	1994
116	3420	367307.57	367307.52	0.05	100.000	0.05	0.0	0.05	100S1	1994
116	3440	1638020.74	1637671.33	349.41	100.000	349.41	0.0	349.41	100LA	1994
116	3450	446228.62	446228.62	0.0	100.000	0.0	0.0	0.0	91R3	1994
116	TOTAL	2561767.37	2560369.83	349.46	100.000	349.46	0.0	349.46		
OTHER PRODUCTION			-CHESTER G. T. (7,8,9)			117				
117	3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0
117	3410	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	29L3	1994
117	3420	492995.77	492995.77	0.0	100.000	0.0	0.0	0.0	100S1	1994
117	3440	4402643.86	4151756.26	250887.60	100.000	250887.60	0.0	250887.60	100LA	1994
117	3450	1121773.93	1133441.97	-11668.04	100.000	-11668.04	0.0	-11668.04	91R3	1994
117	TOTAL	6110787.97	5865532.19	239219.56	100.000	239219.56	0.0	239219.56		
OTHER PRODUCTION			-KEYSTONE DIESEL (D)			118				
118	3420	8879.67	7751.39	1128.29	11.897	134.23	0.0	134.23	100S1	2003
118	3440	189359.11	152354.21	37004.90	12.044	4456.87	0.0	4456.87	100LA	2003
118	3450	18873.17	16066.25	2806.92	11.834	332.17	0.0	332.17	91R3	2003
118	TOTAL	217111.95	176171.85	40940.10	12.026	4923.27	0.0	4923.27		
OTHER PRODUCTION			-FALLS G. T. (1,2,3)			119				
119	3410	137708.19	134255.36	3452.83	100.000	3452.83	0.0	3452.83	29L3	1995
119	3420	411748.89	359554.34	52194.55	100.000	52194.55	0.0	52194.55	100S1	1995
119	3440	4447030.06	4386032.73	60997.33	100.000	60997.33	0.0	60997.33	100LA	1995
119	3450	887750.66	779001.54	108749.12	100.000	108749.12	0.0	108749.12	91R3	1995
119	TOTAL	5884237.80	5658843.97	225393.83	100.000	225393.83	0.0	225393.83		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB- 8
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

RID591364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
OTHER PRODUCTION			-MOSER G. T. (1,2,3)			120				
120	3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
120	3410	321514.44	244909.51	76604.93	100.000	76604.93	0.0	76604.93	29L3	1995
120	3420	322454.72	275070.87	47383.85	100.000	47383.85	0.0	47383.85	100S1	1995
120	3440	4372293.67	4312874.98	59418.69	100.000	59418.69	0.0	59418.69	100LA	1995
120	3450	1056317.54	924354.31	131963.23	100.000	131963.23	0.0	131963.23	91R3	1995
120	TOTAL	6073852.57	5757209.67	315370.70	100.000	315370.70	0.0	315370.70		
OTHER PRODUCTION			-CONEMAUGH DIESEL (D)			121				
121	3440	198271.38	144928.70	53342.68	8.968	4783.77	0.0	4783.77	100LA	2006
121	3450	5693.03	3948.73	1744.30	8.762	152.84	0.0	152.84	91R3	2006
121	TOTAL	203964.41	148877.43	55086.98	8.961	4936.61	0.0	4936.61		
OTHER PRODUCTION			-RICHMOND G. T. (81,91,92)			123				
123	3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0
123	3410	98889.22	27651.55	71237.67	28.603	20376.11	0.0	20376.11	29L3	1998
123	3420	915041.11	594642.79	320398.32	28.630	91730.04	0.0	91730.04	100S1	1998
123	3440	16096131.45	12912269.42	3183862.03	28.787	916538.36	0.0	916538.36	100LA	1998
123	3450	2346343.68	1839836.10	506507.58	28.620	144962.47	0.0	144962.47	91R3	1998
123	3460	208166.96	66921.60	141245.36	28.572	40356.62	0.0	40356.62	75S3	1998
123	TOTAL	19764963.71	15441321.46	4223258.96	28.745	1213963.60	0.0	1213963.60		
OTHER PRODUCTION			-SALEM G. T. (3)			126				
126	3410	0.0	22200.37	-22200.37	100.000	-22200.37	0.0	-22200.37	29L3	1996
126	3420	432311.78	279399.01	152912.77	66.724	102029.52	0.0	102029.52	100S1	1996
126	3440	1575085.18	1404432.11	170653.07	66.894	114156.66	0.0	114156.66	100LA	1996
126	3450	458518.97	428746.79	29772.18	66.720	19864.00	0.0	19864.00	91R3	1996
126	3460	29580.22	29580.22	0.0	66.681	0.0	0.0	0.0	75S3	1996
126	TOTAL	2495496.15	2164358.50	331137.65	64.580	213849.81	0.0	213849.81		
OTHER PRODUCTION			-CROYDON GT(11,12,21,22,31-2,41-2			129				
129	3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
129	3410	3528305.89	2946779.52	581526.37	24.761	143991.74	0.0	143991.74	29L3	1999
129	3420	19025733.33	14652311.77	4373421.56	22.304	975447.94	0.0	975447.94	100S1	1999
129	3440	46488230.13	31395659.63	15092570.50	22.404	3381339.49	0.0	3381339.49	100LA	1999
129	3450	3699348.26	2856370.60	842977.66	22.268	187714.27	0.0	187714.27	91R3	1999
129	3460	2191403.60	1679696.44	511707.16	22.233	113767.85	0.0	113767.85	75S3	1999
129	TOTAL	75337215.74	55530817.96	21402203.25	22.438	4802261.29	0.0	4802261.29		
OTHER PRODUCTION			-PORTABLE IN STATIONS			364				
364	3440	3045007.30	2834665.11	210342.19	66.908	140735.75	0.0	140735.75	100LA	1996
364	TOTAL	3045007.30	2834665.11	210342.19	66.908	140735.75	0.0	140735.75		
OTHER PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3410	4666379.58	3907825.67	758553.91	35.615	270157.72	0.0	270157.72		
FUN.	3420	23933192.38	18904314.60	5028877.78	26.852	1350358.58	0.0	1350358.58		
FUN.	3440	102037174.34	81793783.41	20243390.93	29.924	6057626.46	0.0	6057626.46		
FUN.	3450	13388973.88	11667986.57	1720987.31	40.105	690204.42	0.0	690204.42		
FUN.	3460	2435008.82	1782056.30	652952.52	23.604	154124.47	0.0	154124.47		
FUN.	TOTAL	147301948.24	118855966.55	28404762.45	30.084	8522471.65	0.0	8522471.65		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
TRANSMISSION PLANT			-601			601				
601	3501	33963900.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3502	20164635.97	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3520	20308434.52	10293533.27	10014901.25	3.541	354627.65	0.0	354627.65	50R5	0
601	3530	282537024.83	112180971.97	170356052.86	3.398	5788698.68	0.0	5788698.68	45S2	0
601	3540	220666562.98	85559712.86	135106850.12	2.589	3497916.35	0.0	3497916.35	55L2	0
601	3550	865240.63	170939.75	694300.88	4.065	28223.33	0.0	28223.33	31L2	0
601	3560	111383112.96	44743451.26	66639661.70	3.385	2255752.55	0.0	2255752.55	46S2	0
601	3570	7382039.78	3059934.20	4322105.58	3.798	164153.57	0.0	164153.57	50R4	0
601	3580	47993243.97	29706762.29	18286481.68	6.414	1172894.93	0.0	1172894.93	40R4	0
601	3590	1730102.40	1357463.76	372638.64	10.578	39417.72	0.0	39417.72	30S3	0
601	TOTAL	746994298.61	287072769.36	405792992.71	3.278	13301684.78	0.0	13301684.78		
DISTRIBUTION PLANT			-601			601				
601	3601	12686187.57	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3602	19062052.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3610	45747028.05	21616792.70	24130235.35	6.920	1669812.29	0.0	1669812.29	34L5	0
601	3620	518562381.87	213976908.66	304585473.21	4.747	14458672.41	0.0	14458672.41	35R3	0
601	3640	244936413.13	63222601.57	181713811.56	2.749	4995312.68	0.0	4995312.68	46R1	0
601	3650	365335975.60	107773073.59	257562902.01	3.212	8272920.41	0.0	8272920.41	42SA	0
601	3660	198846428.16	79216459.14	119629969.02	3.487	4171497.02	0.0	4171497.02	50R4	0
601	3670	419268621.32	102649408.58	316619212.74	2.167	6861138.34	0.0	6861138.34	55RA	0
601	3680	265806687.87	72231967.59	193574720.28	3.625	7017083.61	0.0	7017083.61	36RA	0
601	3691	52286269.13	23873207.87	28413061.26	3.965	1126577.88	0.0	1126577.88	37L2	0
601	3692	165423790.77	36026419.74	129397371.03	2.500	3234934.28	0.0	3234934.28	48L1	0
601	3700	172127043.97	38925834.52	133201209.45	4.642	6183200.14	0.0	6183200.14	31R8	0
601	3702	112822.06	35244.74	77577.32	3.388	2628.32	0.0	2628.32	52S6	0
601	3710	581669.04	240273.90	341395.14	3.471	11849.83	0.0	11849.83	30O3	0
601	3730	12831568.90	3725133.72	9106435.18	7.650	696642.29	0.0	696642.29	20R8	0
601	3731	761.91	-162599.60	163361.51	11.391	18608.51	0.0	18608.51	9O3	0
601	3732	1125668.51	-6412183.62	7537852.13	3.880	292468.66	0.0	292468.66	31L8	0
601	3733	3143159.99	1767152.29	1376007.70	10.603	145898.10	0.0	145898.10	16SA	0
601	TOTAL	2497884530.54	758705695.39	1707430594.89	3.465	59159244.77	0.0	59159244.77		
GENERAL PLANT			-601			601				
601	3891	2060135.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3900	35092524.73	10481505.88	24611018.85	3.046	749651.63	0.0	749651.63	44RC	0
601	3911	3547626.21	775017.45	2772608.76	5.464	151495.34	0.0	151495.34	21O2	0
601	3912	4809165.95	1848118.48	2961047.50	5.772	170911.66	0.0	170911.66	21O2	0
601	3913	6108192.29	2357949.75	3750242.54	17.140	642791.57	0.0	642791.57	8LA	0
601	3920	0.0	0.0	0.0	100.000	0.0	0.0	0.0	11L2	0
601	3930	67400.57	-33284.87	100685.44	8.726	8785.81	0.0	8785.81	24L2	0
601	3940	8206420.95	2073801.03	6132619.92	2.641	161962.49	0.0	161962.49	45L0	0
601	3951	16954196.88	3456715.99	13497480.89	3.897	525996.83	0.0	525996.83	32L8	0
601	3952	1130998.52	374416.07	756582.45	3.990	30187.64	0.0	30187.64	35R2	0
601	3953	552012.55	246874.25	305138.30	3.208	9788.84	0.0	9788.84	49R3	0
601	3970	8748281.86	1346525.26	7401756.60	3.681	272458.66	0.0	272458.66	32R3	0
601	3980	1514426.45	507175.26	1007251.19	4.621	46545.08	0.0	46545.08	27L8	0
601	3990	-8502.44	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3991	-364603201.50	-85743978.50	-278859223.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-275820321.42	-62309163.95	-215562790.56	-1.285	2770575.55	0.0	2770575.55		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/95 - 12/31/95

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE — RID891364

DES	ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	AVG. LIFE EST.	TERM YEAR
GENERAL PLANT			-601			601				
601	3992	-163095365.27	-33431720.27	-129663645.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-163095365.27	-33431720.27	-129663645.00	0.0	0.0	0.0	0.0		
ELECTRIC		13039111979.95	3683687171.86	9219965403.55	4.299	396322732.97	0.0 =	396322732.97		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: COMMON
1/ 1/95 - 12/31/95

1/ 1/95 ACCRUAL RB-11
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/95	RESERVE 1/ 1/95	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/95 ACCRUAL	RID891364 AVG. LIFE EST.	TERM YEAR
GENERAL PLANT		-601			601				
601 43010	677135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43050	54216078.11	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43890	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43891	4528509.91	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43892	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43900	129114181.07	55579948.91	73534232.16	4.036	2967841.61	0.0	2967841.61	37SA	0
601 43911	4098963.17	981222.00	3117741.17	5.565	173502.30	0.0	173502.30	21O2	0
601 43912	17651822.92	5888218.89	11763604.03	5.453	641469.33	0.0	641469.33	21O2	0
601 43915	110462.64	-959858.73	1070321.37	18.887	202151.60	0.0	202151.60	8LA	0
601 43930	1990471.14	399657.98	1590813.16	4.018	63918.87	0.0	63918.87	33SA	0
601 43941	524882.03	114733.59	410148.44	6.249	25630.18	0.0	25630.18	21LB	0
601 43942	6463150.92	1403469.18	5059681.74	6.758	341935.29	0.0	341935.29	21LB	0
601 43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	11SA	0
601 43970	4864858.13	1522167.36	3342690.77	4.274	142866.60	0.0	142866.60	32R3	0
601 43981	1799744.65	578048.11	1221696.54	4.399	53742.43	0.0	53742.43	24LA	0
601 43982	23267.77	5399.88	17867.89	4.399	786.01	0.0	786.01	24LA	0
601 43991	7090000.00	194975.68	6895024.32	0.0	0.0	0.0	0.0	0	0
601 TOTAL	212966906.97	65708920.76	108023821.59	4.271	4613842.22	0.0	4613842.22		
COMMON	212966906.97	65708920.76	108023821.59	4.271	4613842.22	0.0 *	4613842.22		
TRANSPORTATION		-601			601				
601 53920	15727404.62	2775139.25	12952265.37	11.276	1460497.44	0.0	1460497.44	11L2	0
601 53943	5722817.16	768153.73	4954663.43	5.664	280632.14	0.0	280632.14	21LB	0
601 53961	55285.66	51359.23	3926.43	62.384	2449.46	0.0	2449.46	11SA	0
601 TOTAL	21505507.44	3594652.21	17910855.23	9.735	1743579.04	0.0	1743579.04		
TRANSPORT	21505507.44	3594652.21	17910855.23	9.735	1743579.04	0.0 *	1743579.04		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-12
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID591364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
INTANGIBLE PLANT		-SALEM CF			63						
63 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
63 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
INTANGIBLE PLANT		-PEACH BOTTOM 2 + 3			66						
66 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
66 3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
66 TOTAL	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0				
INTANGIBLE PLANT		-PEACH BOTTOM CF			68						
66 3030	9497194.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
68 TOTAL	9497194.08	0.0	0.0	0.0	0.0	0.0	0.0				
INTANGIBLE PLANT		-LIMERICK # 1			91						
91 3030	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
91 TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
INTANGIBLE PLANT		-LIMERICK 100% COM			99						
99 3030	19382481.15	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
99 TOTAL	19382481.15	0.0	0.0	0.0	0.0	0.0	0.0				
INTANGIBLE PLANT		-601			601						
601 3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601 TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0				
INTANGIBLE PLANT		- TOTAL OF ALL STATIONS									
FUN. 3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0				
FUN. 3030	28879675.23	0.0	0.0	0.0	0.0	0.0	0.0				
FUN. 3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0				
FUN.TOTAL	55387740.18	0.0	0.0	0.0	0.0	0.0	0.0				
STEAM PRODUCTION		-SCHUYKILL (1,3)			1						
1 3101	295748.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
1 3110	7000332.35	7000332.35	0.0	100.000	0.0	0.0	0.0	82SA	1992	75R3	1992
1 3120	20336238.80	20281551.53	54687.27	100.000	54687.27	0.0	54687.27	50R8	1992	45RC	1992
1 3140	8619191.20	8614003.33	5187.87	100.000	5187.87	0.0	5187.87	74LB	1992	50R3	1992
1 3150	5977014.26	5976178.96	835.30	100.000	835.30	0.0	835.30	73L0	1992	75LA	1992
1 3160	728653.41	706856.61	21796.80	100.000	21796.80	0.0	21796.80	54R8	1992	70R1	1992
1 TOTAL	42957170.67	42578922.78	82507.24	100.000	82507.24	0.0	82507.24				
STEAM PRODUCTION		-EDDYSTONE 1 + 2			6						
6 3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
6 3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
6 3110	72953447.70	46160728.68	26792719.02	7.117	1906837.81	0.0	1906837.81	82SA	2010	75R3	2010
6 3120	268396629.27	141120284.51	127276344.76	7.430	9456632.42	0.0	9456632.42	50R8	2010	45RC	2010
6 3140	73510094.56	33786738.99	39523355.57	7.242	2862281.41	0.0	2862281.41	74LB	2010	50R3	2010
6 3150	26500055.98	18786793.48	7713262.50	7.371	568544.58	0.0	568544.58	73L0	2010	75LA	2010
6 3160	4882312.09	2997091.45	1885221.44	7.358	138714.59	0.0	138714.59	54R8	2010	70R1	2010
6 TOTAL	448455922.34	242851637.11	205190903.29	7.349	14933010.81	0.0	14933010.81				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-13
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
STEAM PRODUCTION			-DELAWARE (7,8)			9						
9	3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
9	3110	14312070.53	16329199.70	-17129.37	100.000	-17129.37	0.0	-17129.37	82SA	1990	75R3	1990
9	3120	28028154.20	26230282.25	1797871.97	100.000	1797871.97	0.0	1797871.97	50RB	1990	45RC	1990
9	3140	11673660.39	11632457.71	41202.65	100.000	41202.68	0.0	41202.68	74LB	1990	50R3	1990
9	3150	10256073.16	10252525.92	3544.24	100.000	3544.24	0.0	3544.24	73L0	1990	75LA	1990
9	3160	2265382.90	2109840.44	155542.46	100.000	155542.46	0.0	155542.46	54RB	1990	70R1	1990
9	TOTAL	69888903.82	66554309.00	1981031.98	100.000	1981031.98	0.0	1981031.98				
STEAM PRODUCTION			-RICHMOND (9)			10						
10	3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	50RB	1985	45RC	1985
10	TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76				
STEAM PRODUCTION			-CONEMAUGH (1,2)			15						
15	3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
15	3110	17007541.82	8257922.48	8749619.34	9.651	844425.76	0.0	844425.76	82SA	2006	75R3	2006
15	3120	119158326.82	33053975.59	86104351.23	9.811	8447697.90	0.0	8447697.90	50RB	2006	45RC	2006
15	3140	22051224.48	12347714.83	9703509.65	9.770	948032.89	0.0	948032.89	74LB	2006	50R3	2006
15	3150	4273225.08	2856627.49	1416597.59	9.999	141645.59	0.0	141645.59	73L0	2006	75LA	2006
15	3160	1050311.81	799953.00	251358.81	9.857	24776.44	0.0	24776.44	54RB	2006	70R1	2006
15	TOTAL	164035111.78	57315193.39	106225436.62	9.797	10406578.58	0.0	10406578.58				
STEAM PRODUCTION			-KEYSTONE (1,2)			17						
17	3101	894387.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
17	3110	15554246.30	8580369.24	6973877.06	13.461	938753.59	0.0	938753.59	82SA	2003	75R3	2003
17	3120	66648962.95	30731322.20	35917640.75	13.694	4918561.72	0.0	4918561.72	50RB	2003	45RC	2003
17	3140	21707252.29	10960105.67	10747146.62	13.536	1454733.77	0.0	1454733.77	74LB	2003	50R3	2003
17	3150	3710303.44	2654036.58	1056266.86	13.783	145585.26	0.0	145585.26	73L0	2003	75LA	2003
17	3160	630541.43	149630.08	480911.35	13.633	65562.64	0.0	65562.64	54RB	2003	70R1	2003
17	TOTAL	109145694.27	53075463.77	55175842.64	13.635	7523196.98	0.0	7523196.98				
STEAM PRODUCTION			-EDDYSTONE 3			71						
71	3120	50146005.73	30115289.12	20030716.61	7.938	1590038.25	0.0	1590038.25	50RB	2009	45RC	2009
71	3140	22611738.83	10338506.97	12273231.86	7.643	938043.11	0.0	938043.11	74LB	2009	50R3	2009
71	3150	2198629.70	1357417.34	841212.36	7.891	66380.07	0.0	66380.07	73L0	2009	75LA	2009
71	TOTAL	74956374.26	41811213.63	33145160.83	7.828	2594461.46	0.0	2594461.46				
STEAM PRODUCTION			-EDDYSTONE 4			72						
72	3120	52074317.93	29096614.52	22977703.41	6.951	1597180.16	0.0	1597180.16	50RB	2011	45RC	2011
72	3140	22268210.03	10449491.15	11818718.85	6.702	792090.54	0.0	792090.54	74LB	2011	50R3	2011
72	3150	2233491.48	1786198.80	447292.68	6.916	30934.76	0.0	30934.76	73L0	2011	75LA	2011
72	TOTAL	76576019.44	41332304.50	35243714.94	6.867	2420205.46	0.0	2420205.46				
STEAM PRODUCTION			-EDDYSTONE CF			73						
73	3110	53344505.65	29474282.92	23870222.73	6.646	1586415.00	0.0	1586415.00	82SA	2011	75R3	2011
73	3120	68276881.13	25338155.51	42938725.62	6.847	2940014.54	0.0	2940014.54	50RB	2011	45RC	2011
73	3140	10518016.53	5947663.04	4570353.49	6.768	309321.52	0.0	309321.52	74LB	2011	50R3	2011
73	3150	22493546.77	12754274.89	9739271.88	6.921	674055.01	0.0	674055.01	73L0	2011	75LA	2011
73	3160	5594655.62	1980238.99	3614416.63	6.770	244696.01	0.0	244696.01	54RB	2011	70R1	2011
73	TOTAL	160227605.70	75494615.35	84732990.35	6.791	5754502.08	0.0	5754502.08				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-14
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
STEAM PRODUCTION			-CROMBY 1 - COAL UNIT			81						
81	3110	18372831.59	13546091.71	4826739.88	11.914	575057.79	0.0	575057.79	82SA	2004	75R3	2004
81	3120	70050222.48	47755612.85	22294609.63	12.278	2737332.17	0.0	2737332.17	50RB	2004	45RC	2004
81	3140	12095558.77	6592788.55	5502770.22	12.204	671558.08	0.0	671558.08	74LB	2004	50R3	2004
81	3150	7490270.54	5753326.88	1736943.66	12.196	211837.65	0.0	211837.65	73L0	2004	75LA	2004
81	3160	781703.69	560395.71	221307.98	12.167	26926.54	0.0	26926.54	54RB	2004	70R1	2004
81	TOTAL	108790587.07	74208215.70	34582371.37	12.211	4222712.23	0.0	4222712.23				
STEAM PRODUCTION			-CROMBY 2 - OIL UNIT			82						
82	3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	82SA	1990	75R3	1990
82	3120	34949771.70	19824782.72	15124988.98	100.000	15124988.98	0.0	15124988.98	50RB	1990	45RC	1990
82	3140	12688057.02	10768836.66	1919220.36	100.000	1919220.36	0.0	1919220.36	74LB	1990	50R3	1990
82	3150	2252107.75	2224131.76	27975.99	100.000	27975.99	0.0	27975.99	73L0	1990	75LA	1990
82	3160	561241.15	425071.45	136169.70	100.000	136169.70	0.0	136169.70	54RB	1990	70R1	1990
82	TOTAL	50526715.13	33318360.10	17208355.03	100.000	17208355.03	0.0	17208355.03				
STEAM PRODUCTION			-CROMBY CF			83						
83	3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
83	3110	19992951.91	17127898.58	2865053.33	12.015	344236.16	0.0	344236.16	82SA	2004	75R3	2004
83	3120	5797451.73	3464471.80	2332979.93	12.188	284343.59	0.0	284343.59	50RB	2004	45RC	2004
83	3140	1170182.75	829471.99	340710.76	12.254	41750.70	0.0	41750.70	74LB	2004	50R3	2004
83	3150	2635996.95	1738040.73	897956.22	12.206	109604.54	0.0	109604.54	73L0	2004	75LA	2004
83	3160	2261857.75	1187116.51	1074741.26	12.174	130839.80	0.0	130839.80	54RB	2004	70R1	2004
83	TOTAL	31913790.63	24346999.61	7511441.48	12.125	910773.99	0.0	910773.99				
STEAM PRODUCTION			-ALLIED CHEMICAL			305						
305	3110	129720.15	67447.81	62272.34	7.034	4380.24	0.0	4380.24	82SA	2010	75R3	2010
305	3150	220874.85	133973.64	86901.21	7.300	6343.79	0.0	6343.79	73L0	2010	75LA	2010
305	TOTAL	350595.00	201421.45	149173.55	7.189	10724.03	0.0	10724.03				
STEAM PRODUCTION			-ESSEX CHEMICAL			306						
306	3110	1354205.47	571342.25	782863.22	7.018	54941.34	0.0	54941.34	82SA	2010	75R3	2010
306	3150	795327.04	657023.38	138303.66	7.277	10064.36	0.0	10064.36	73L0	2010	75LA	2010
306	TOTAL	2149532.51	1228365.63	921166.88	7.057	65005.70	0.0	65005.70				
STEAM PRODUCTION			-TOOLS - WORK EQUIPMENT			372						
372	3120	809718.01	676003.74	133714.27	14.495	19381.88	0.0	19381.88	21LB	0	21LB	0
372	TOTAL	809718.01	676003.74	133714.27	14.495	19381.88	0.0	19381.88				
STEAM PRODUCTION			-SAMAC			503						
503	3150	475908.29	-345593.86	821502.15	100.000	821502.15	0.0	821502.15	38SB	1992	38SB	1992
503	TOTAL	475908.29	-345593.86	821502.15	100.000	821502.15	0.0	821502.15				
STEAM PRODUCTION			- TOTAL OF ALL STATIONS									
FUN.	3101	5501778.20	0.0	0.0	0.0	0.0	0.0	0.0				
FUN.	3102	5124.40	0.0	0.0	0.0	0.0	0.0	0.0				
FUN.	3110	222097390.78	147191153.23	74906237.55	8.328	6237918.32	0.0	6237918.32				
FUN.	3120	784672680.75	407945341.08	376727339.67	12.930	48711736.12	0.0	48711736.12				
FUN.	3140	218713184.85	122267778.92	96465407.93	10.351	9983422.93	0.0	9983422.93				
FUN.	3150	91512825.29	66584958.99	24927866.30	11.308	2818853.29	0.0	2818853.29				
FUN.	3160	18756660.65	10915194.24	7841466.41	12.052	945024.18	0.0	945024.18				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-15
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891366 9 MONTHS LIFE EST.	RID891366 9 MONTHS TERM YEAR	NEW96 3 MONTHS LIFE EST.	NEW96 3 MONTHS TERM YEAR
FUN.	TOTAL	1341259648.92	754904626.46	580848317.86	11.827	68696954.84	0.0	68696954.84				
NUCLEAR PRODUCTION			-MERRILL CREEK			2						
2	3201	95360.00	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
2	3210	904383.09	108565.41	795517.68	2.937	23373.17	0.0	23373.17	80S2	2030	80S2	2030
2	3250	4154.20	59.65	4094.55	2.963	121.32	0.0	121.32	88R3	2030	88S0	2030
2	TOTAL	1003897.29	108625.06	799912.23	2.937	23494.49	0.0	23494.49				
NUCLEAR PRODUCTION			-BRADSHAW RESERVOIR			4						
4	3201	1459335.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
4	3202	679183.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
4	3210	84921918.20	2099900.27	82522017.93	3.050	2509507.14	0.0	2509507.14	80S2	2029	80S2	2029
4	TOTAL	87260487.17	2099900.27	82522017.93	3.050	2509507.14	0.0	2509507.14				
NUCLEAR PRODUCTION			-SALEM 1			61						
61	3210	60506158.00	23731726.93	36774431.07	4.939	1816289.15	0.0	1816289.15	80S2	2016	80S2	2016
61	3220	190035764.18	77527176.71	112508587.47	5.626	6329733.13	0.0	6329733.13	41S8	2016	41S8	2016
61	3230	54563058.20	18974197.17	35588861.03	5.565	1980520.12	0.0	1980520.12	72L2	2016	29S3	2016
61	3240	71190710.03	26409362.21	44781347.82	4.951	2217124.53	0.0	2217124.53	98S8	2016	75S8	2016
61	3250	7915335.40	3977596.68	3937438.72	4.984	196241.95	0.0	196241.95	88R3	2016	88S0	2016
61	TOTAL	384211025.81	150620359.70	233590666.11	5.368	12539908.88	0.0	12539908.88				
NUCLEAR PRODUCTION			-SALEM 2			62						
62	3210	69394336.74	21626269.53	47768067.21	4.135	1975209.58	0.0	1975209.58	80S2	2020	80S2	2020
62	3220	221157842.06	74096256.08	147061585.98	4.797	7054544.28	0.0	7054544.28	41S8	2020	41S8	2020
62	3230	56272460.83	1065055.48	55207405.35	4.654	2569352.64	0.0	2569352.64	72L2	2020	29S3	2020
62	3240	85553960.14	24905712.17	60648247.97	4.149	2516295.81	0.0	2516295.81	98S8	2020	75S8	2020
62	3250	6071411.44	2647493.23	3423918.21	4.181	143154.02	0.0	143154.02	88R3	2020	88S0	2020
62	TOTAL	438450011.21	124340786.49	314109224.72	4.539	14258556.33	0.0	14258556.33				
NUCLEAR PRODUCTION			-SALEM CF			63						
63	3201	75625.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
63	3210	133297993.05	51548790.53	81749202.52	4.150	3392591.90	0.0	3392591.90	80S2	2020	80S2	2020
63	3220	55544606.48	22764130.83	32780475.65	4.957	1624928.18	0.0	1624928.18	41S8	2020	41S8	2020
63	3230	46539784.88	18342860.80	28196924.08	5.043	1423380.73	0.0	1423380.73	72L2	2020	29S3	2020
63	3240	96998269.45	18039807.76	78958461.69	4.123	3255457.38	0.0	3255457.38	98S8	2020	75S8	2020
63	3250	27816224.15	6787812.99	21028411.16	4.159	874571.62	0.0	874571.62	88R3	2020	88S0	2020
63	TOTAL	360272503.49	117483402.91	242713475.10	4.355	10570929.81	0.0	10570929.81				
NUCLEAR PRODUCTION			-PEACH BOTTOM 2 + 3			66						
66	3201	244378.92	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
66	3202	68366.25	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
66	3210	141973029.22	69080111.52	72892917.70	5.490	4001821.18	0.0	4001821.18	80S2	2014	80S2	2014
66	3220	388339036.33	149422634.49	238916401.84	6.070	14502225.59	0.0	14502225.59	41S8	2014	41S8	2014
66	3230	110610074.60	41174496.90	69435577.70	5.990	4159191.10	0.0	4159191.10	72L2	2014	29S3	2014
66	3240	57031825.72	24640025.11	32391798.61	5.505	1782520.68	0.0	1782520.68	98S8	2014	75S8	2014
66	3250	36554681.08	12231514.13	24323166.95	5.503	1338503.88	0.0	1338503.88	88R3	2014	88S0	2014
66	TOTAL	734821890.15	296548782.15	437959862.80	5.887	25784262.43	0.0	25784262.43				
NUCLEAR PRODUCTION			-LIMERICK # 1			91						
91	3210	477849238.04	120487158.49	357362079.55	3.942	14087213.18	0.0	14087213.18	80S2	2024	80S2	2014

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-16
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891366 9 MONTHS LIFE EST.	RID891366 9 MONTHS TERM YEAR	NEW96 3 MONTHS LIFE EST.	NEW96 3 MONTHS TERM YEAR
91	3220	1520109656.35	391227345.93	1128882310.42	4.487	50652949.27	0.0	50652949.27	41S8	2024	41S8	2014
91	3230	254618731.53	68158127.96	186460603.57	4.233	7892877.35	0.0	7892877.35	72L2	2024	29S3	2014
91	3240	302370044.29	76487893.82	225882150.47	3.955	8933639.05	0.0	8933639.05	98S8	2024	75S8	2014
91	3250	111334622.68	28388923.63	82945699.05	3.981	3302068.28	0.0	3302068.28	88R3	2024	88S0	2014
91	TOTAL	2666282292.89	684749449.83	1981532843.06	4.283	84868747.13	0.0	84868747.13				
NUCLEAR PRODUCTION			-LIMERICK # 2			92						
92	3210	434673448.18	61181218.71	373492229.47	3.333	12448496.01	0.0	12448496.01	80S2	2029	80S2	2019
92	3220	1702962015.09	277957104.53	1425004910.56	3.759	53565934.59	0.0	53565934.59	41S8	2029	41S8	2019
92	3230	304061890.67	59355280.25	244706610.42	3.536	8652825.74	0.0	8652825.74	72L2	2029	29S3	2019
92	3240	307996607.62	45434687.90	262561919.72	3.344	8780070.60	0.0	8780070.60	98S8	2029	75S8	2019
92	3250	89162813.41	15280895.15	73881918.26	3.371	2490559.46	0.0	2490559.46	88R3	2029	88S0	2019
92	TOTAL	2838856774.97	459209186.54	2379647588.43	3.611	85937886.40	0.0	85937886.40				
NUCLEAR PRODUCTION			-LIMERICK 100% COM			99						
99	3201	7894356.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
99	3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
99	3210	526458968.26	108168707.61	418290260.65	5.300	13803578.60	0.0	13803578.60	80S2	2029	80S2	2019
99	3220	385207821.24	93051628.34	292156192.90	3.963	11578149.92	0.0	11578149.92	41S8	2029	41S8	2019
99	3230	37267411.27	9427253.64	27840157.63	3.717	1034818.66	0.0	1034818.66	72L2	2029	29S3	2019
99	3240	183270567.14	42347991.99	140922575.15	3.312	4667355.69	0.0	4667355.69	98S8	2029	75S8	2019
99	3250	112078926.98	22650507.02	89428417.96	3.332	2979754.89	0.0	2979754.89	88R3	2029	88S0	2019
99	TOTAL	1252187197.13	275646088.60	968637604.29	3.517	34063657.76	0.0	34063657.76				
NUCLEAR PRODUCTION			-CHESTERBROOK			301						
301	3210	3545612.65	228569.28	3317043.37	1.762	58446.30	0.0	58446.30	80S2	0	80S2	2029
301	3250	3684459.03	217070.00	3467389.03	1.650	57211.92	0.0	57211.92	88R3	0	88S0	2029
301	TOTAL	7230071.68	445639.28	6784432.40	1.705	115658.22	0.0	115658.22				
NUCLEAR PRODUCTION			-NUCLEAR EOF/NC			307						
307	3210	1859412.01	221162.63	1638249.38	3.016	49409.60	0.0	49409.60	80S2	2029	80S2	2029
307	3250	440947.24	42189.81	398757.43	3.052	12170.08	0.0	12170.08	88R3	2029	88S0	2029
307	TOTAL	2300359.25	263352.44	2037006.81	3.023	61579.68	0.0	61579.68				
NUCLEAR PRODUCTION			-NE COAL STORAGE			320						
320	3250	520297.25	10793.30	509503.95	1.670	8508.72	0.0	8508.72	88R3	0	88S0	2029
320	TOTAL	520297.25	10793.30	509503.95	1.670	8508.72	0.0	8508.72				
NUCLEAR PRODUCTION			-OREGON SHOPS - NUCLEAR TOOLS			331						
331	3250	540198.50	27316.21	512882.29	1.693	8683.10	0.0	8683.10	88R3	0	88S0	2029
331	TOTAL	540198.50	27316.21	512882.29	1.693	8683.10	0.0	8683.10				
NUCLEAR PRODUCTION			-PEACH BOTTOM TRAINING CENTER			363						
363	3210	470963.19	74469.19	396494.00	5.533	21938.01	0.0	21938.01	80S2	2014	80S2	2014
363	3250	8104.45	1593.32	6511.13	5.467	355.96	0.0	355.96	88R3	2014	88S0	2014
363	TOTAL	479067.64	76062.51	403005.13	5.532	22293.97	0.0	22293.97				
NUCLEAR PRODUCTION			-NUCLEAR INFORMATION CENTER			365						
365	3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
365	3210	572042.01	90036.61	482005.40	3.061	14754.19	0.0	14754.19	80S2	2029	80S2	2029
365	3250	569968.34	68004.99	501963.35	3.066	15390.20	0.0	15390.20	88R3	2029	88S0	2029

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-17
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
365 TOTAL	1420955.04	158041.60	983968.75	3.064	30144.39	0.0	30144.39				
NUCLEAR PRODUCTION		-NUCLEAR TRAINING CENTER			385						
385 3201	400911.51	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
385 3210	5015177.22	797139.21	4218038.01	3.098	130674.82	0.0	130674.82	80S2	2025	80S2	2029
385 3250	981830.54	145794.15	836036.39	3.122	26101.06	0.0	26101.06	88R3	2025	88S0	2029
385 TOTAL	6397919.27	942933.36	5054074.40	3.102	156775.88	0.0	156775.88				
NUCLEAR PRODUCTION		- TOTAL OF ALL STATIONS									
FUN. 3201	10649465.11	0.0	0.0	0.0	0.0	0.0	0.0				
FUN. 3202	756696.98	0.0	0.0	0.0	0.0	0.0	0.0				
FUN. 3210	1941442679.86	459443825.92	1481998853.94	3.666	54333302.83	0.0	54333302.83				
FUN. 3220	4463356741.73	1096046276.91	3377310464.82	4.302	145308464.96	0.0	145308464.96				
FUN. 3230	863933411.98	216497272.20	647436139.78	4.280	27712966.34	0.0	27712966.34				
FUN. 3240	1104411982.39	258265480.96	846146501.43	3.800	32152463.74	0.0	32152463.74				
FUN. 3250	397683972.69	92477864.26	305206108.43	3.753	11453396.46	0.0	11453396.46				
FUN.TOTAL	8782234948.74	2112730720.25	6658098065.40	4.070	270960594.33	0.0	270960594.33				
HYDRAULIC PRODUCTION		-MUDDY RUN (1,2,3,4,5,6,7,8)			19						
19 3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
19 3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
19 3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
19 3311	12428586.66	5625800.42	6802786.24	5.762	391976.54	0.0	391976.54	57R4	2014	57R4	2014
19 3312	128175.89	57309.90	70865.99	5.765	4085.42	0.0	4085.42	57R4	2014	57R4	2014
19 3313	4921061.26	1706021.43	3215039.83	5.525	177630.95	0.0	177630.95	57R4	2014	57R4	2014
19 3321	33575933.36	13977444.78	19598488.58	5.622	1101827.03	0.0	1101827.03	73L3	2014	73L3	2014
19 3323	864028.70	351651.32	512377.38	5.624	28816.10	0.0	28816.10	73L3	2014	73L3	2014
19 3330	27829946.40	12184768.40	15645178.00	5.867	917902.59	0.0	917902.59	72L0	2014	83RA	2014
19 3340	10612664.54	4742310.21	5870354.33	6.076	356682.73	0.0	356682.73	55L2	2014	55L2	2014
19 3351	2021295.20	1086712.24	934582.96	5.479	51205.80	0.0	51205.80	100R3	2014	90R3	2014
19 3353	165466.63	94456.96	71009.67	5.465	3880.68	0.0	3880.68	100R3	2014	90R3	2014
19 3360	997675.56	664463.87	333211.69	5.483	18270.00	0.0	18270.00	100R3	2014	100R3	2014
19 TOTAL	94965656.83	40490939.53	53053894.67	5.753	3052277.84	0.0	3052277.84				
OTHER PRODUCTION		-SOUTHWARK G. T. (3,4,5,6)			104						
104 3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
104 3410	106420.34	75472.99	30947.35	100.000	30947.35	0.0	30947.35	29L3	1992	40L3	1992
104 3420	388256.08	363268.99	24987.09	100.000	24987.09	0.0	24987.09	100S1	1992	100S1	1992
104 3440	6143618.21	5605747.35	537870.86	100.000	537870.86	0.0	537870.86	100LA	1992	100LA	1992
104 3450	1077058.72	1000789.96	76268.76	100.000	76268.76	0.0	76268.76	91R3	1992	91R3	1992
104 TOTAL	7881501.09	7045279.29	670074.06	100.000	670074.06	0.0	670074.06				
OTHER PRODUCTION		-EDDYSTONE G. T. (10,20,30,40)			106						
106 3401	61469.23	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
106 3410	185966.47	185966.47	0.0	100.000	0.0	0.0	0.0	29L3	1994	40L3	1994
106 3420	589785.20	589785.20	0.0	100.000	0.0	0.0	0.0	100S1	1994	100S1	1994
106 3440	6781884.03	6781884.03	0.0	100.000	0.0	0.0	0.0	100LA	1994	100LA	1994
106 3450	697109.90	697109.90	0.0	100.000	0.0	0.0	0.0	91R3	1994	91R3	1994
106 TOTAL	8316214.83	8254745.60	0.0	0.0	0.0	0.0	0.0				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-18
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
OTHER PRODUCTION		-CROMBY DIESEL (D)			107						
107 3420	532674.51	494900.96	37773.55	100.000	37773.55	0.0	37773.55	100S1	1990	100S1	1990
107 3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1990	100LA	1990
107 3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1990	91R3	1990
107 3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1990	75S3	1990
107 TOTAL	841728.08	803954.53	37773.55	100.000	37773.55	0.0	37773.55				
OTHER PRODUCTION		-DELAWARE DIESEL (D)			109						
109 3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
109 3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990	100S1	1990
109 3440	260079.47	260081.65	-2.18	100.000	-2.18	0.0	-2.18	100LA	1990	100LA	1990
109 3450	30878.81	26981.78	3897.03	100.000	3897.03	0.0	3897.03	91R3	1990	91R3	1990
109 3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1990	75S3	1990
109 TOTAL	325554.75	295933.67	3894.85	100.000	3894.85	0.0	3894.85				
OTHER PRODUCTION		-SCHUYLKILL DIESEL (D)			113						
113 3420	5821.85	5821.85	0.0	100.000	0.0	0.0	0.0	100S1	1993	100S1	1993
113 3440	252121.49	252121.49	0.0	100.000	0.0	0.0	0.0	100LA	1993	100LA	1993
113 3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993	91R3	1993
113 3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993	75S3	1993
113 TOTAL	291376.56	291376.56	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION		-DELAWARE G. T. (9,10,11,12)			115						
115 3401	74933.72	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
115 3410	96053.43	96053.43	0.0	100.000	0.0	0.0	0.0	29L3	1994	40L3	1994
115 3420	433232.24	433232.24	0.0	100.000	0.0	0.0	0.0	100S1	1994	100S1	1994
115 3440	5856780.87	5856649.04	131.83	100.000	131.83	0.0	131.83	100LA	1994	100LA	1994
115 3450	1500577.96	1500577.96	0.0	100.000	0.0	0.0	0.0	91R3	1994	91R3	1994
115 TOTAL	7961578.22	7886512.67	131.83	100.000	131.83	0.0	131.83				
OTHER PRODUCTION		-SCHUYLKILL G. T. (10)			116						
116 3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
116 3410	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	29L3	1994	40L3	1994
116 3420	367307.57	367307.57	0.0	100.000	0.0	0.0	0.0	100S1	1994	100S1	1994
116 3440	1638020.74	1638020.74	0.0	100.000	0.0	0.0	0.0	100LA	1994	100LA	1994
116 3450	446228.62	446228.62	0.0	100.000	0.0	0.0	0.0	91R3	1994	91R3	1994
116 TOTAL	2561767.37	2560719.29	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION		-CHESTER G. T. (7,8,9)			117						
117 3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0		0	
117 3410	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	29L3	1994	40L3	1994
117 3420	492995.77	492995.77	0.0	100.000	0.0	0.0	0.0	100S1	1994	100S1	1994
117 3440	4402643.86	4402643.86	0.0	100.000	0.0	0.0	0.0	100LA	1994	100LA	1994
117 3450	1121773.93	1121773.93	0.0	100.000	0.0	0.0	0.0	91R3	1994	91R3	1994
117 TOTAL	6110787.97	6104751.75	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION		-KEYSTONE DIESEL (D)			118						
118 3420	8879.67	7885.62	994.05	13.471	133.91	0.0	133.91	100S1	2003	100S1	2003
118 3440	189359.11	156811.08	32548.03	13.618	4432.39	0.0	4432.39	100LA	2003	100LA	2003
118 3450	18873.17	16398.42	2474.75	13.406	331.76	0.0	331.76	91R3	2003	91R3	2003
118 TOTAL	217111.95	181095.12	36016.83	13.599	4898.06	0.0	4898.06				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-19
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID591364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
OTHER PRODUCTION		-FALLS G. T. (1,2,3)			119						
119 3410	137708.19	137708.19	0.0	100.000	0.0	0.0	0.0	29L3	1995	40L3	1995
119 3420	411748.89	411748.89	0.0	100.000	0.0	0.0	0.0	100S1	1995	100S1	1995
119 3440	4447030.86	4447030.86	0.0	100.000	0.0	0.0	0.0	100LA	1995	100LA	1995
119 3450	887750.66	887750.66	0.0	100.000	0.0	0.0	0.0	91R3	1995	91R3	1995
119 TOTAL	5884237.80	5884237.80	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION		-MOSER G. T. (1,2,3)			120						
120 3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
120 3410	321514.44	321514.44	0.0	100.000	0.0	0.0	0.0	29L3	1995	40L3	1995
120 3420	322454.72	322454.72	0.0	100.000	0.0	0.0	0.0	100S1	1995	100S1	1995
120 3440	4372293.67	4372293.67	0.0	100.000	0.0	0.0	0.0	100LA	1995	100LA	1995
120 3450	1056317.54	1056317.54	0.0	100.000	0.0	0.0	0.0	91R3	1995	91R3	1995
120 TOTAL	6073852.57	6072580.37	0.0	0.0	0.0	0.0	0.0				
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)			121						
121 3440	198271.38	149712.47	48558.91	9.501	4759.26	0.0	4759.26	100LA	2006	100LA	2006
121 3450	5693.03	4101.57	1591.46	9.593	152.67	0.0	152.67	91R3	2006	91R3	2006
121 TOTAL	203964.41	153814.04	50150.37	9.794	4911.93	0.0	4911.93				
OTHER PRODUCTION		-RICHMOND G. T. (81,91,92)			123						
123 3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
123 3410	547052.35	112121.71	434930.64	40.007	174002.70	0.0	174002.70	29L3	1998	40L3	1998
123 3420	907356.15	678694.27	228661.88	40.062	91606.52	0.0	91606.52	100S1	1998	100S1	1998
123 3440	8624197.37	6363088.12	2261109.25	40.209	909169.42	0.0	909169.42	100LA	1998	100LA	1998
123 3450	1882836.18	1521676.57	361159.61	40.051	144648.04	0.0	144648.04	91R3	1998	91R3	1998
123 3460	216366.62	108449.62	107917.00	40.001	43167.88	0.0	43167.88	75S3	1998	75S3	1998
123 TOTAL	12278199.96	8784030.29	3393778.38	40.150	1362596.56	0.0	1362596.56				
OTHER PRODUCTION		-SALEM G. T. (3)			126						
126 3420	430888.42	380953.67	49934.75	100.000	49934.75	0.0	49934.75	100S1	1996	100S1	1996
126 3440	1575085.18	1518588.77	56496.41	100.000	56496.41	0.0	56496.41	100LA	1996	100LA	1996
126 3450	458518.97	448610.79	9908.18	100.000	9908.18	0.0	9908.18	91R3	1996	91R3	1996
126 3460	29580.22	29580.22	0.0	100.000	0.0	0.0	0.0	75S3	1996	75S3	1996
126 TOTAL	2494072.79	2377733.45	116339.34	100.000	116339.34	0.0	116339.34				
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2			129						
129 3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
129 3410	3528305.89	3090771.26	437534.63	30.803	134773.79	0.0	134773.79	29L3	1999	40L3	1999
129 3420	19025733.33	15627759.71	3397973.62	28.657	973757.30	0.0	973757.30	100S1	1999	100S1	1999
129 3440	46488230.13	34776999.12	11711231.01	28.759	3368032.93	0.0	3368032.93	100LA	1999	100LA	1999
129 3450	3699348.26	3044084.87	655263.39	28.619	187529.83	0.0	187529.83	91R3	1999	91R3	1999
129 3460	2191403.60	1793464.29	397939.31	28.584	113746.97	0.0	113746.97	75S3	1999	75S3	1999
129 TOTAL	75337215.74	58333079.25	16599941.96	28.782	4777840.82	0.0	4777840.82				
OTHER PRODUCTION		-PORTABLE IN STATIONS			364						
364 3440	3045007.30	2975400.86	69606.44	100.000	69606.44	0.0	69606.44	100LA	1996	100LA	1996
364 TOTAL	3045007.30	2975400.86	69606.44	100.000	69606.44	0.0	69606.44				
OTHER PRODUCTION		- TOTAL OF ALL STATIONS									
FUN. 3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-20
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID591364 9 MONTHS LIFE EST.	TERM YEAR	NEW96 3 MONTHS LIFE EST.	TERM YEAR
FUN. 3410	5119521.66	4216109.04	903412.62	37.605	339723.84	0.0	339723.84				
FUN. 3420	23924084.06	20183759.12	3740324.94	31.500	1178193.12	0.0	1178193.12				
FUN. 3440	94562877.51	79845326.95	14717550.56	33.637	4950497.36	0.0	4950497.36				
FUN. 3450	12933260.44	11822697.26	1110563.18	38.065	422736.27	0.0	422736.27				
FUN. 3460	2443208.48	1937352.17	505856.31	31.020	156914.85	0.0	156914.85				
FUN.TOTAL	139824171.39	118005244.54	20977707.61	33.598	7048065.44	0.0	7048065.44				
TRANSMISSION PLANT		-601			601						
601 3501	35244456.95	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601 3502	16731622.16	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601 3520	21013196.54	10731923.42	10281273.12	3.563	366321.76	0.0	366321.76	50R5	0	50R5	0
601 3530	318548208.37	118402507.56	200145700.81	3.260	6524749.85	0.0	6524749.85	45S2	0	55S1	0
601 3540	227238032.83	91571409.85	135666622.98	2.562	3475778.88	0.0	3475778.88	55L2	0	60RC	0
601 3550	3145700.89	235853.35	2909847.54	3.526	102601.22	0.0	102601.22	51L2	0	45L2	0
601 3560	115589490.72	48449004.73	67140485.99	3.259	2188108.44	0.0	2188108.44	46S2	0	55R3	0
601 3570	7382039.78	3223851.54	4158188.24	3.592	149362.12	0.0	149362.12	50R4	0	60R2	0
601 3580	55158410.37	31191502.51	23966907.86	4.777	1144899.19	0.0	1144899.19	40R4	0	60R2	0
601 3590	2054612.11	1629802.92	424809.19	9.992	42446.93	0.0	42446.93	30S3	0	40S3	0
601 TOTAL	802105770.72	305435855.88	444693835.73	3.147	13994268.39	0.0	13994268.39				
DISTRIBUTION PLANT		-601			601						
601 3601	12328300.71	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601 3602	19403729.80	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601 3610	47599130.39	23285286.39	24313844.00	6.087	1479983.68	0.0	1479983.68	34L5	0	45L2	0
601 3620	489266798.08	226941853.91	262324946.17	4.443	11655097.27	0.0	11655097.27	35R3	0	45L2	0
601 3640	249879400.41	67043678.89	182835721.52	2.705	4945706.27	0.0	4945706.27	46R1	0	50R1	0
601 3650	383963800.82	114528764.69	269435036.13	3.046	8206991.20	0.0	8206991.20	42SA	0	50L1	0
601 3660	198522297.25	83119746.99	115402550.26	3.365	3883295.82	0.0	3883295.82	50R4	0	60R4	0
601 3670	424462377.23	107980853.19	316481524.04	2.161	6839165.73	0.0	6839165.73	55RA	0	60RB	0
601 3680	279108487.22	79083094.12	200025393.10	3.531	7062896.63	0.0	7062896.63	36RA	0	40RA	0
601 3691	55110916.20	24957077.29	30153838.91	3.746	1129562.81	0.0	1129562.81	37L2	0	45L2	0
601 3692	173214158.27	39155773.23	134058385.04	2.336	3131605.87	0.0	3131605.87	48L1	0	65L1	0
601 3700	177413803.77	42513541.78	134900261.99	4.695	6333567.30	0.0	6333567.30	31RB	0	31RB	0
601 3702	112168.50	37863.00	74305.50	3.428	2547.19	0.0	2547.19	52S6	0	55L5	0
601 3710	350214.69	248943.40	101271.29	3.074	3113.08	0.0	3113.08	30O3	0	45O4	0
601 3730	13451942.86	2863614.94	10588327.92	7.664	811489.45	0.0	811489.45	20RB	0	17L1	0
601 3731	3148.98	-142515.88	145664.86	11.449	16677.17	0.0	16677.17	9O3	0	9O3	0
601 3732	920283.46	-6673976.25	7594259.71	5.072	385180.85	0.0	385180.85	31LB	0	15LA	0
601 3733	3238212.71	1902750.54	1335462.17	9.667	129099.15	0.0	129099.13	16SA	0	23LA	0
601 TOTAL	2528349171.35	808846350.23	1689770798.41	3.315	56015977.45	0.0	56015977.45				
GENERAL PLANT		-601			601						
601 3891	2109928.14	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601 3900	35456930.95	11205919.13	24251011.82	2.971	720497.56	0.0	720497.56	44RC	0	50LB	0
601 3911	3643146.46	928535.61	2714610.85	5.788	157121.68	0.0	157121.68	21O2	0	20LA	0
601 3912	4823488.31	2019124.70	2804363.61	6.184	173421.85	0.0	173421.85	21O2	0	20LA	0
601 3915	7246959.23	3070758.02	4176201.21	18.255	762365.53	0.0	762365.53	8LA	0	8R1	0
601 3920	129812.60	5900.63	123911.97	9.523	11800.14	0.0	11800.14	11L2	0		
601 3930	64243.95	-27668.33	91912.28	9.263	8513.83	0.0	8513.83	24L2	0	22L2	0
601 3940	8315197.49	2207766.30	6107431.19	2.708	165389.24	0.0	165389.24	45L0	0	45R1	0
601 3951	17482473.67	3903635.73	13578837.94	4.028	546955.59	0.0	546955.59	32LB	0	32R4	0

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-21
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891364 9 MONTHS LIFE EST.	RID891364 9 MONTHS TERM YEAR	NEW96 3 MONTHS LIFE EST.	NEW96 3 MONTHS TERM YEAR
601	3952	1129576.72	403138.47	726438.25	4.169	30285.21	0.0	30285.21	35R2	0	35S2	0
601	3953	551830.17	256466.62	295363.55	3.409	10068.94	0.0	10068.94	49R3	0	47S6	0
601	3970	8679793.86	1617523.25	7062270.61	3.816	269496.25	0.0	269496.25	32R3	0	35R3	0
601	3980	1514120.05	553346.96	960773.09	5.275	50680.78	0.0	50680.78	27L8	0	22R3	0
601	3991	-364429501.18	-95889162.18	-268540339.00	0.0	0.0	0.0	0.0	0	0		
601	TOTAL	-273281999.58	-69744715.09	-205647212.63	-1.413	2906596.60	0.0	2906596.60				
GENERAL PLANT			-601			601						
601	3992	-162990205.51	-37751260.51	-125238945.00	0.0	0.0	0.0	0.0	0	0		
601	TOTAL	-162990205.51	-37751260.51	-125238945.00	0.0	0.0	0.0	0.0				
ELECTRIC		13307354903.04	4030917561.29	9116556457.25	4.636	422674734.89	0.0 =	422674734.89				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: COMMON
1/ 1/96 - 12/31/96

1/ 1/96 ACCRUAL RB-22
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/96	RESERVE 1/ 1/96	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/96 ACCRUAL	RID891364 9 MONTHS LIFE EST.	RID891364 9 MONTHS TERM YEAR	NEW96 3 MONTHS LIFE EST.	NEW96 3 MONTHS TERM YEAR
GENERAL PLANT			-601			601						
601	43010	477135.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601	43030	39876469.80	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601	43890	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601	43891	8422696.05	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601	43892	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
601	43900	159668101.73	58705930.29	100962171.44	3.548	3582137.84	0.0	3582137.84	37SA	0	46L2	0
601	43911	4244120.04	1109602.88	3134517.16	5.874	184121.54	0.0	184121.54	2102	0	20LA	0
601	43912	19797746.84	6343922.32	13453824.52	5.692	765791.69	0.0	765791.69	2102	0	20LA	0
601	43913	110462.64	-749453.10	859915.74	36.119	310592.97	0.0	310592.97	8LA	0	6R4	0
601	43950	1911011.22	399561.30	1511449.92	4.447	67214.18	0.0	67214.18	33SA	0	28R2	0
601	43961	542243.82	119017.72	423226.10	6.432	27221.90	0.0	27221.90	21L8	0	21L8	0
601	43962	6467463.35	1444607.08	5022856.27	6.974	350294.00	0.0	350294.00	21L8	0	21L8	0
601	43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	11SA	0	10L1	0
601	43970	7952138.80	1721075.72	6231063.08	4.146	258339.88	0.0	258339.88	32R3	0	26L3	0
601	43981	1793382.58	552045.52	1241337.06	6.947	86235.69	0.0	86235.69	24LA	0	17R1	0
601	43982	25267.77	6217.98	17049.79	13.093	2232.33	0.0	2232.33	24LA	0	17R1	0
601	43991	15792608.78	631016.68	15161592.10	0.0	0.0	0.0	0.0	0	0		
601	TOTAL	267291927.95	70284482.38	148019805.18	3.806	5634182.02	0.0	5634182.02				
COMMON		267291927.95	70284482.38	148019805.18	3.806	5634182.02	0.0 =	5634182.02				
TRANSPORTATION			-601			601						
601	53920	25853798.36	4670327.69	21183470.67	11.298	2393308.52	0.0	2393308.52	11L2	0	11L2	0
601	53943	6401279.30	1078934.44	5322344.86	5.774	307312.19	0.0	307312.19	21L8	0	21L8	0
601	53961	55285.66	53750.69	1535.17	62.913	965.82	0.0	965.82	11SA	0	10L1	0
601	TOTAL	32310363.32	5803012.62	26507350.70	10.192	2701586.53	0.0	2701586.53				
TRANSPORT		32310363.32	5803012.62	26507350.70	10.192	2701586.53	0.0 =	2701586.53				

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
INTANGIBLE PLANT			-SALEM CF			63				
63	3030	13566726.47	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63	TOTAL	13566726.47	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-PEACH BOTTOM 2 + 3			66				
66	3030	785177.95	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	TOTAL	27130308.78	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-PEACH BOTTOM CF			68				
68	3030	22557733.31	0.0	0.0	0.0	0.0	0.0	0.0	0	0
68	TOTAL	22557733.31	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-LIMERICK # 1			91				
91	3030	15699506.83	0.0	0.0	0.0	0.0	0.0	0.0	0	0
91	TOTAL	15699506.83	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-LIMERICK 100% COM			99				
99	3030	19382481.15	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	TOTAL	19382481.15	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			-601			601				
601	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	TOTAL	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
INTANGIBLE PLANT			- TOTAL OF ALL STATIONS							
FUN.	3020	162934.12	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3030	71991625.71	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3031	26345130.83	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	TOTAL	98499690.66	0.0	0.0	0.0	0.0	0.0	0.0		
STEAM PRODUCTION			-SCHUYKILL (1,5)			1				
1	3101	295740.65	0.0	0.0	0.0	0.0	0.0	0.0	0	0
1	3110	7000332.35	7000332.35	0.0	100.000	0.0	0.0	0.0	75R3	1992
1	3120	20312576.80	20324407.80	-11831.00	100.000	-11831.00	0.0	-11831.00	45RC	1992
1	3140	8619191.20	8619191.20	0.0	100.000	0.0	0.0	0.0	50R3	1992
1	3150	5980720.77	5981677.98	-1157.21	100.000	-1157.21	0.0	-1157.21	75LA	1992
1	3160	728653.41	728653.41	0.0	100.000	0.0	0.0	0.0	70R1	1992
1	TOTAL	42937215.18	42654462.74	-12988.21	100.000	-12988.21	0.0	-12988.21		
STEAM PRODUCTION			-EDDYSTONE 1 + 2			6				
6	3101	2408255.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0	0	0
6	3110	73128669.17	48073801.75	25054867.42	7.548	1891141.39	0.0	1891141.39	75R3	2010
6	3120	269391165.95	150581499.91	118809666.04	8.042	9554673.34	0.0	9554673.34	45RC	2010
6	3140	73331907.11	36670832.95	36661074.16	7.937	2909789.46	0.0	2909789.46	50R3	2010
6	3150	27243183.55	19382726.03	7860457.52	7.831	615552.43	0.0	615552.43	75LA	2010
6	3160	4882312.89	3135806.04	1746506.85	7.744	135249.49	0.0	135249.49	70R1	2010
6	TOTAL	450390620.61	257844666.68	190132571.99	7.945	15106406.11	0.0	15106406.11		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION			-DELAWARE (7,8)			9				
9	3101	1353562.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
9	3110	16312070.33	16323921.71	-11851.38	100.000	-11851.38	0.0	-11851.38	75R3	1990
9	3120	27958980.83	26799672.61	1159308.22	100.000	1159308.22	0.0	1159308.22	45RC	1990
9	3140	11673660.39	11645153.30	28507.09	100.000	28507.09	0.0	28507.09	50R3	1990
9	3150	10256073.16	10253620.99	2452.17	100.000	2452.17	0.0	2452.17	75LA	1990
9	3160	2265382.90	2157767.02	107615.88	100.000	107615.88	0.0	107615.88	70R1	1990
9	TOTAL	69819730.45	67180135.63	1286031.98	100.000	1286031.98	0.0	1286031.98		
STEAM PRODUCTION			-RICHMOND (9)			10				
10	3120	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76	45RC	1985
10	TOTAL	0.0	256994.76	-256994.76	100.000	-256994.76	0.0	-256994.76		
STEAM PRODUCTION			-CONEMAUGH (1,2)			15				
15	3101	494481.77	0.0	0.0	0.0	0.0	0.0	0.0	0	0
15	3110	16996722.23	9066233.64	7930488.59	10.588	839680.13	0.0	839680.13	75R3	2006
15	3120	120610769.63	40721531.14	79889238.49	10.765	8600076.52	0.0	8600076.52	45RC	2006
15	3140	22043109.87	13247607.05	8795502.82	10.827	952289.09	0.0	952289.09	50R3	2006
15	3150	4271133.19	2995457.60	1275675.59	10.956	139763.02	0.0	139763.02	75LA	2006
15	3160	1092713.04	823753.98	268959.06	10.806	29063.72	0.0	29063.72	70R1	2006
15	TOTAL	165508929.73	66854583.41	98159866.55	10.759	10560872.48	0.0	10560872.48		
STEAM PRODUCTION			-KEYSTONE (1,2)			17				
17	3101	894387.86	0.0	0.0	0.0	0.0	0.0	0.0	0	0
17	3110	15561550.49	9513015.60	6048534.89	15.450	934498.64	0.0	934498.64	75R3	2003
17	3120	66038452.96	34345028.25	31693424.71	15.729	4985058.77	0.0	4985058.77	45RC	2003
17	3140	21138351.60	11689634.23	9448717.37	15.628	1476645.55	0.0	1476645.55	50R3	2003
17	3150	3706505.51	2794510.21	911995.38	15.788	143985.82	0.0	143985.82	75LA	2003
17	3160	587540.60	148412.74	439127.86	15.652	68732.29	0.0	68732.29	70R1	2003
17	TOTAL	107926789.02	58490681.03	48541808.13	15.675	7608921.07	0.0	7608921.07		
STEAM PRODUCTION			-EDDYSTONE 3			71				
71	3120	50295582.69	31711264.11	18584318.58	8.589	1596207.12	0.0	1596207.12	45RC	2009
71	3140	22722323.59	11280776.08	11441547.51	8.281	947474.55	0.0	947474.55	50R3	2009
71	3150	2198629.70	1423797.41	774832.29	8.437	65372.60	0.0	65372.60	75LA	2009
71	TOTAL	75216535.98	44415837.60	30800698.38	8.471	2609054.27	0.0	2609054.27		
STEAM PRODUCTION			-EDDYSTONE 4			72				
72	3120	52142134.47	30695576.95	21446557.52	7.437	1594980.48	0.0	1594980.48	45RC	2011
72	3140	24290152.36	11309337.01	12980815.35	7.170	930724.46	0.0	930724.46	50R3	2011
72	3150	2233491.48	1817133.56	416357.92	7.309	30431.60	0.0	30431.60	75LA	2011
72	TOTAL	78665778.31	43822047.52	34843730.79	7.336	2556136.54	0.0	2556136.54		
STEAM PRODUCTION			-EDDYSTONE CF			75				
75	3110	53456805.15	31064429.63	22392375.52	7.000	1567466.29	0.0	1567466.29	75R3	2011
75	3120	69363263.08	28317605.90	41045657.18	7.287	2990997.04	0.0	2990997.04	45RC	2011
75	3140	10518016.53	6256984.56	4261031.97	7.290	310629.23	0.0	310629.23	50R3	2011
75	3150	22952159.00	13444200.18	9507958.82	7.313	695317.03	0.0	695317.03	75LA	2011
75	3160	5612915.26	2225553.09	3387362.17	7.172	242941.61	0.0	242941.61	70R1	2011
75	TOTAL	161903159.02	81308773.36	80594385.64	7.206	5807351.20	0.0	5807351.20		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-25
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
STEAM PRODUCTION			-CROMBY 1 - COAL UNIT			81				
81	3110	16372851.59	14121149.56	4251682.09	13.413	570278.12	0.0	570278.12	75R3	2004
81	3120	74238531.39	50750065.30	23488466.09	13.926	3270534.02	0.0	3270534.02	45RC	2004
81	3140	11450692.77	6396423.16	5054269.61	14.892	712247.67	0.0	712247.67	50R3	2004
81	3150	7490270.54	5965164.53	1525106.01	13.710	209092.03	0.0	209092.03	75LA	2004
81	3160	781703.69	587322.25	194381.44	13.644	26521.40	0.0	26521.40	70R1	2004
81	TOTAL	112334029.98	77820124.74	34513905.24	13.875	4788673.24	0.0	4788673.24		
STEAM PRODUCTION			-CROMBY 2 - OIL UNIT			82				
82	3110	75537.51	75537.51	0.0	100.000	0.0	0.0	0.0	75R3	1990
82	3120	34949771.70	20387836.06	14561935.64	100.000	14561935.64	0.0	14561935.64	45RC	1990
82	3140	12655276.03	10839672.72	1815603.31	100.000	1815603.31	0.0	1815603.31	50R3	1990
82	3150	2252107.75	2225173.21	26934.54	100.000	26934.54	0.0	26934.54	75LA	1990
82	3160	561241.15	430140.60	131100.55	100.000	131100.55	0.0	131100.55	70R1	1990
82	TOTAL	50493934.14	33958360.10	16535574.04	100.000	16535574.04	0.0	16535574.04		
STEAM PRODUCTION			-CROMBY CF			83				
83	3101	55349.54	0.0	0.0	0.0	0.0	0.0	0.0	0	0
83	3110	19992951.91	17472134.74	2520817.17	13.517	340738.86	0.0	340738.86	75R3	2004
83	3120	5797451.73	3748815.39	2048636.34	13.793	282568.41	0.0	282568.41	45RC	2004
83	3140	1170182.75	871222.69	298960.06	14.185	42407.48	0.0	42407.48	50R3	2004
83	3150	2635996.95	1847645.27	788351.68	13.731	108248.57	0.0	108248.57	75LA	2004
83	3160	2261431.81	1317382.24	944049.57	13.645	128815.56	0.0	128815.56	70R1	2004
83	TOTAL	31913364.69	25257200.33	6600814.82	13.677	902778.88	0.0	902778.88		
STEAM PRODUCTION			-ALLIED CHEMICAL			305				
305	3110	0.0	-102761.97	102761.97	7.460*	7666.04	0.0	7666.04	75R3	2010
305	3150	0.0	-156957.45	156957.45	7.716*	12110.84	0.0	12110.84	75LA	2010
305	TOTAL	0.0	-259719.42	259719.42	7.615	19776.88	0.0	19776.88		
STEAM PRODUCTION			-ESSEX CHEMICAL			306				
306	3110	0.0	-1196338.04	1196338.04	7.460	89246.82	0.0	89246.82	75R3	2010
306	3150	0.0	-403340.86	403340.86	7.716	31121.78	0.0	31121.78	75LA	2010
306	TOTAL	0.0	-1599678.90	1599678.90	7.525	120368.60	0.0	120368.60		
STEAM PRODUCTION			-TOOLS + WORK EQUIPMENT			372				
372	3120	809718.01	695385.62	114332.39	14.624	16719.97	0.0	16719.97	21LB	0
372	TOTAL	809718.01	695385.62	114332.39	14.624	16719.97	0.0	16719.97		
STEAM PRODUCTION			-SAMAC			503				
503	3150	459887.52	193136.14	266751.38	100.000	266751.38	0.0	266751.38	38S8	1992
503	TOTAL	459887.52	193136.14	266751.38	100.000	266751.38	0.0	266751.38		
STEAM PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3101	5501778.20	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3102	5126.40	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3110	220897470.73	151411456.42	69486014.31	8.964	6228864.91	0.0	6228864.91		
FUN.	3120	791908399.24	439335683.80	352572715.44	13.712	48344233.77	0.0	48344233.77		
FUN.	3140	219612864.20	128826834.95	90786029.25	11.154	10126317.89	0.0	10126317.89		
FUN.	3150	91680159.12	67764144.80	25916014.32	9.809	2345976.60	0.0	2345976.60		
FUN.	3160	18773894.75	11554791.37	7219103.38	12.052	870040.50	0.0	870040.50		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-26
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
FUN.	TOTAL	1348579692.64	798892911.34	543979876.70	12.485	67915433.67	0.0	67915433.67		
NUCLEAR PRODUCTION			-MERRILL CREEK			2				
2	3201	95262.00	0.0	0.0	0.0	0.0	0.0	0.0	0	0
2	3210	904383.09	131938.58	772444.51	3.026	23374.17	0.0	23374.17	80S2	2030
2	3250	6154.20	180.97	5973.23	3.150	125.16	0.0	125.16	88S0	2030
2	TOTAL	1003897.29	132119.55	776417.74	3.027	23499.33	0.0	23499.33		
NUCLEAR PRODUCTION			-BRADSHAW RESERVOIR			4				
4	3201	1659385.87	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3202	679183.10	0.0	0.0	0.0	0.0	0.0	0.0	0	0
4	3210	84921918.20	4609407.41	80312510.79	3.124	2508962.86	0.0	2508962.86	80S2	2029
4	TOTAL	87260487.17	4609407.41	80312510.79	3.124	2508962.86	0.0	2508962.86		
NUCLEAR PRODUCTION			-SALEM 1			61				
61	3210	61390969.92	25134516.56	36256453.36	5.193	1882797.62	0.0	1882797.62	80S2	2016
61	3220	189856812.32	82890556.34	106966255.98	5.912	6323845.05	0.0	6323845.05	41S8	2016
61	3230	54632188.93	20745677.89	33886511.04	7.580	2568597.60	0.0	2568597.60	29S3	2016
61	3240	69172857.44	27502500.26	41670357.18	5.259	2191444.08	0.0	2191444.08	75S8	2016
61	3250	7917445.18	4174191.20	3743253.98	5.375	201199.90	0.0	201199.90	88S0	2016
61	TOTAL	382970273.71	160447441.45	222522832.26	5.918	13167884.25	0.0	13167884.25		
NUCLEAR PRODUCTION			-SALEM 2			62				
62	3210	68262635.44	22154685.89	46107949.55	4.312	1988174.78	0.0	1988174.78	80S2	2020
62	3220	222491147.71	76444133.69	146047014.02	4.995	7295048.35	0.0	7295048.35	41S8	2020
62	3230	56330700.61	3553118.46	52777582.15	6.278	3313376.61	0.0	3313376.61	29S3	2020
62	3240	84170785.33	25666595.88	58504189.45	4.375	2559558.29	0.0	2559558.29	75S8	2020
62	3250	6071411.32	2790647.25	3280764.07	4.492	147371.92	0.0	147371.92	88S0	2020
62	TOTAL	437326680.41	130609181.17	306717499.24	4.989	15303529.95	0.0	15303529.95		
NUCLEAR PRODUCTION			-SALEM CF			63				
63	3201	3676037.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
63	3210	133839780.40	54950700.33	78889080.07	4.328	3414319.39	0.0	3414319.39	80S2	2020
63	3220	56694531.92	24133395.61	32561136.31	5.154	1678200.97	0.0	1678200.97	41S8	2020
63	3230	46642276.56	19768828.42	26873448.14	7.771	2088335.65	0.0	2088335.65	29S3	2020
63	3240	100181058.60	16326248.96	83854809.64	4.324	3625881.97	0.0	3625881.97	75S8	2020
63	3250	28262915.89	7266714.34	20996201.55	4.445	933281.16	0.0	933281.16	88S0	2020
63	TOTAL	369296600.98	122445887.66	243174675.71	4.828	11740019.14	0.0	11740019.14		
NUCLEAR PRODUCTION			-PEACH BOTTOM 2 + 3			66				
66	3201	244878.92	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3202	68366.28	0.0	0.0	0.0	0.0	0.0	0.0	0	0
66	3210	141174789.58	73060021.02	68114768.56	5.805	3954062.31	0.0	3954062.31	80S2	2014
66	3220	381013164.79	163107591.68	217905573.11	6.411	13969926.29	0.0	13969926.29	41S8	2014
66	3230	110956335.37	45344058.51	65612276.86	7.773	5100042.28	0.0	5100042.28	29S3	2014
66	3240	57039090.65	26422745.74	30616344.91	5.889	1802996.55	0.0	1802996.55	75S8	2014
66	3250	38744919.28	13575252.41	25169666.87	5.942	1376741.61	0.0	1376741.61	88S0	2014
66	TOTAL	727241544.87	321509669.36	405418630.31	6.463	26203769.04	0.0	26203769.04		
NUCLEAR PRODUCTION			-LIMERICK # 1			91				
91	3210	477849238.04	134574371.67	343274866.37	5.581	19158170.29	0.0	19158170.29	80S2	2014

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-27
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
91	3220	1529017281.75	442080137.78	1086937143.97	6.004	65259706.12	0.0	65259706.12	41SB	2014
91	3230	254618731.53	76051005.31	178567726.22	6.550	11696186.07	0.0	11696186.07	29S3	2014
91	3240	303684201.16	85447520.32	218236680.84	5.630	12256725.13	0.0	12286725.13	75SB	2014
91	3250	111445193.38	31693192.82	79752000.56	5.740	4577764.83	0.0	4577764.83	88S0	2014
91	TOTAL	2676614645.86	769846227.90	1906768417.96	5.925	112978552.44	0.0	112978552.44		
NUCLEAR PRODUCTION			-LIMERICK # 2			92				
92	3210	434673448.18	73629714.72	361043733.46	4.462	16109771.39	0.0	16109771.39	80S2	2019
92	3220	1703689998.98	330244858.88	1373445140.10	4.779	65636943.25	0.0	65636943.25	41SB	2019
92	3230	304067127.03	68008198.57	236058928.46	5.090	12015399.46	0.0	12015399.46	29S3	2019
92	3240	307988647.82	54214625.41	253774022.41	4.500	11419831.01	0.0	11419831.01	75SB	2019
92	3250	89329371.49	17774261.95	71555109.54	4.605	3295112.79	0.0	3295112.79	88S0	2019
92	TOTAL	2839748593.50	543871659.53	2295876933.97	4.725	108477057.90	0.0	108477057.90		
NUCLEAR PRODUCTION			-LIMERICK 100% COM			99				
99	3201	7894356.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3202	9147.60	0.0	0.0	0.0	0.0	0.0	0.0	0	0
99	3210	526453732.89	121972199.83	404481533.06	4.382	17724380.78	0.0	17724380.78	80S2	2019
99	3220	385296678.39	104631538.96	280665139.43	4.913	13789078.30	0.0	13789078.30	41SB	2019
99	3230	37267411.27	10462072.30	26805338.97	5.834	1563823.48	0.0	1563823.48	29S3	2019
99	3240	183488523.64	47018957.04	136469566.60	4.440	6059248.76	0.0	6059248.76	75SB	2019
99	3250	113497104.48	25653888.78	87843215.70	4.537	3985446.70	0.0	3985446.70	88S0	2019
99	TOTAL	1253906954.91	309738656.91	936264793.76	4.606	43121978.02	0.0	43121978.02		
NUCLEAR PRODUCTION			-CHESTERBROOK			301				
301	3210	3545612.65	287015.58	3258597.07	3.114	101472.71	0.0	101472.71	80S2	2029
301	3250	3684459.03	274281.92	3410177.11	3.229	110114.62	0.0	110114.62	88S0	2029
301	TOTAL	7230071.68	561297.50	6668774.18	3.173	211587.33	0.0	211587.33		
NUCLEAR PRODUCTION			-NUCLEAR EOF/NC			307				
307	3210	1859412.01	270572.23	1588839.78	3.110	49412.92	0.0	49412.92	80S2	2029
307	3250	440947.24	54359.89	386587.35	3.248	12556.36	0.0	12556.36	88S0	2029
307	TOTAL	2300359.25	324932.12	1975427.13	3.137	61969.28	0.0	61969.28		
NUCLEAR PRODUCTION			-NE COAL STORAGE			320				
320	3250	520297.25	19302.02	500995.23	3.245	16257.30	0.0	16257.30	88S0	2029
320	TOTAL	520297.25	19302.02	500995.23	3.245	16257.30	0.0	16257.30		
NUCLEAR PRODUCTION			-OREGON SHOPS - NUCLEAR TOOLS			331				
331	3250	540198.50	35999.31	504199.19	3.261	16441.94	0.0	16441.94	88S0	2029
331	TOTAL	540198.50	35999.31	504199.19	3.261	16441.94	0.0	16441.94		
NUCLEAR PRODUCTION			-PEACH BOTTOM TRAINING CENTER			363				
363	3210	470963.19	96407.20	374555.99	5.849	21907.78	0.0	21907.78	80S2	2014
363	3250	8104.45	1949.28	6155.17	5.879	361.86	0.0	361.86	88S0	2014
363	TOTAL	479067.64	98356.45	380711.16	5.849	22269.64	0.0	22269.64		
NUCLEAR PRODUCTION			-NUCLEAR INFORMATION CENTER			365				
365	3201	278944.69	0.0	0.0	0.0	0.0	0.0	0.0	0	0
365	3210	572042.01	104790.80	467251.21	3.157	14751.12	0.0	14751.12	80S2	2029
365	3250	569968.34	83395.19	486573.15	3.272	15920.67	0.0	15920.67	88S0	2029

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-28
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
365	TOTAL	1420955.04	188185.99	953824.36	3.216	30671.79	0.0	30671.79		
NUCLEAR PRODUCTION			-NUCLEAR TRAINING CENTER			385				
385	3201	400911.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
385	3210	5015177.22	927814.03	4087363.19	3.125	127730.10	0.0	127730.10	80S2	2029
385	3250	981830.54	171895.21	809935.33	3.252	26339.10	0.0	26339.10	88S0	2029
385	TOTAL	6397919.27	1099709.24	4897298.52	3.146	154069.20	0.0	154069.20		
NUCLEAR PRODUCTION			- TOTAL OF ALL STATIONS							
FUN.	3201	14249875.24	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3202	756696.98	0.0	0.0	0.0	0.0	0.0	0.0		
FUN.	3210	1940934102.82	511904155.85	1429029946.97	4.694	67079288.20	0.0	67079288.20		
FUN.	3220	4468059615.86	1223532212.94	3244527402.92	5.361	173952748.33	0.0	173952748.33		
FUN.	3230	864514771.30	243932958.66	620581812.64	6.179	38345761.15	0.0	38345761.15		
FUN.	3240	1105725164.64	282599193.61	823125971.03	4.853	39945685.79	0.0	39945685.79		
FUN.	3250	400018320.49	103569512.54	296448807.95	4.964	14715035.92	0.0	14715035.92		
FUN.	TOTAL	8794258547.33	2365538033.60	6413713941.51	5.208	334038519.39	0.0	334038519.39		
HYDRAULIC PRODUCTION			-MUDDY RUN (1,2,3,4,5,6,7,8)			19				
19	3301	812413.61	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3302	9364.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3304	599044.51	0.0	0.0	0.0	0.0	0.0	0.0	0	0
19	3311	14003279.57	6063143.86	7940135.71	6.092	483713.07	0.0	483713.07	57R4	2014
19	3312	128175.89	61395.32	66780.57	6.098	4072.28	0.0	4072.28	57R4	2014
19	3313	3405701.69	1841790.57	1563911.12	5.843	91379.33	0.0	91379.33	57R4	2014
19	3321	33575933.36	15079271.81	18496661.55	5.943	1099256.60	0.0	1099256.60	73L3	2014
19	3323	864028.70	380467.42	483561.28	5.944	28742.88	0.0	28742.88	73L3	2014
19	3330	27350885.16	12467739.97	14883145.19	6.030	897453.65	0.0	897453.65	83RA	2014
19	3340	10593500.28	5069002.87	5524497.41	6.412	354230.77	0.0	354230.77	55L2	2014
19	3351	2038143.58	1129142.30	909001.28	5.808	52794.79	0.0	52794.79	90R3	2014
19	3353	165466.63	98337.64	67128.99	5.798	3886.77	0.0	3886.77	90R3	2014
19	3360	997675.56	682733.87	314941.69	5.794	18247.72	0.0	18247.72	100R3	2014
19	TOTAL	94543613.85	42873025.63	50249764.79	6.037	3033777.86	0.0	3033777.86		
OTHER PRODUCTION			-SOUTHWARK G. T. (3,4,5,6)			104				
104	3401	166147.74	0.0	0.0	0.0	0.0	0.0	0.0	0	0
104	3410	106420.34	91088.13	15332.21	100.000	15332.21	0.0	15332.21	40L3	1992
104	3420	388256.08	375876.75	12379.33	100.000	12379.33	0.0	12379.33	100S1	1992
104	3440	6143618.21	5877141.44	266476.77	100.000	266476.77	0.0	266476.77	100LA	1992
104	3450	1077058.72	1039272.97	37785.75	100.000	37785.75	0.0	37785.75	91R3	1992
104	TOTAL	7881501.09	7383379.29	331974.06	100.000	331974.06	0.0	331974.06		
OTHER PRODUCTION			-EDDYSTONE G. T. (10,20,30,40)			106				
106	3401	61469.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
106	3410	185966.47	185966.47	0.0	100.000	0.0	0.0	0.0	40L3	1994
106	3420	589785.20	589785.20	0.0	100.000	0.0	0.0	0.0	100S1	1994
106	3440	6781804.03	6781804.03	0.0	100.000	0.0	0.0	0.0	100LA	1994
06	3450	697109.90	697109.90	0.0	100.000	0.0	0.0	0.0	91R3	1994
.06	TOTAL	8316214.83	8254745.60	0.0	0.0	0.0	0.0	0.0		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-29
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
OTHER PRODUCTION		-CROMBY DIESEL (D)			107				
107 3420	532674.51	500600.96	32073.55	100.000	32073.55	0.0	32073.55	100S1	1990
107 3440	288254.64	288254.64	0.0	100.000	0.0	0.0	0.0	100LA	1990
107 3450	18768.32	18768.32	0.0	100.000	0.0	0.0	0.0	91R3	1990
107 3460	2030.61	2030.61	0.0	100.000	0.0	0.0	0.0	75S3	1990
107 TOTAL	841728.08	809654.53	32073.55	100.000	32073.55	0.0	32073.55		
OTHER PRODUCTION		-DELAWARE DIESEL (D)			109				
109 3401	25726.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
109 3420	6949.66	6949.66	0.0	100.000	0.0	0.0	0.0	100S1	1990
109 3440	245829.17	262822.08	-16992.91	100.000	-16992.91	0.0	-16992.91	100LA	1990
109 3450	23084.75	26981.78	-3897.03	100.000	-3897.03	0.0	-3897.03	91R3	1990
109 3460	1920.58	1920.58	0.0	100.000	0.0	0.0	0.0	75S3	1990
109 TOTAL	303510.39	298674.10	-20889.94	100.000	-20889.94	0.0	-20889.94		
OTHER PRODUCTION		-SCHUYLKILL DIESEL (D)			113				
113 3420	5821.85	5521.85	0.0	100.000	0.0	0.0	0.0	100S1	1993
113 3440	252121.49	252121.49	0.0	100.000	0.0	0.0	0.0	100LA	1993
113 3450	31526.37	31526.37	0.0	100.000	0.0	0.0	0.0	91R3	1993
113 3460	1906.85	1906.85	0.0	100.000	0.0	0.0	0.0	75S3	1993
113 TOTAL	291376.56	291376.56	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-DELAWARE G. T. (9,10,11,12)			115				
115 3401	74933.72	0.0	0.0	0.0	0.0	0.0	0.0	0	0
115 3410	96053.43	96053.43	0.0	100.000	0.0	0.0	0.0	40L3	1994
115 3420	433232.24	433232.24	0.0	100.000	0.0	0.0	0.0	100S1	1994
115 3440	5856780.87	5856780.87	0.0	100.000	0.0	0.0	0.0	100LA	1994
115 3450	1500577.96	1500577.96	0.0	100.000	0.0	0.0	0.0	91R3	1994
115 TOTAL	7961578.22	7886644.50	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-SCHUYLKILL G. T. (10)			116				
116 3401	1048.08	0.0	0.0	0.0	0.0	0.0	0.0	0	0
116 3410	109162.36	109162.36	0.0	100.000	0.0	0.0	0.0	40L3	1994
116 3420	367307.57	367307.57	0.0	100.000	0.0	0.0	0.0	100S1	1994
116 3440	1638020.74	1638020.74	0.0	100.000	0.0	0.0	0.0	100LA	1994
116 3450	446228.62	446228.62	0.0	100.000	0.0	0.0	0.0	91R3	1994
116 TOTAL	2561767.37	2560719.29	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-CHESTER G. T. (7,8,9)			117				
117 3401	6036.22	0.0	0.0	0.0	0.0	0.0	0.0	0	0
117 3410	87338.19	87338.19	0.0	100.000	0.0	0.0	0.0	40L3	1994
117 3420	492995.77	492995.77	0.0	100.000	0.0	0.0	0.0	100S1	1994
117 3440	4402643.86	4402643.86	0.0	100.000	0.0	0.0	0.0	100LA	1994
117 3450	1121773.93	1121773.93	0.0	100.000	0.0	0.0	0.0	91R3	1994
117 TOTAL	6110787.97	6104751.75	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-KEYSTONE DIESEL (D)			118				
118 3420	8879.67	8019.53	860.14	15.527	133.55	0.0	133.55	100S1	2003
118 3440	189359.11	161243.47	28115.64	15.674	4406.85	0.0	4406.85	100LA	2003
118 3450	18973.17	16730.18	2142.99	15.460	331.31	0.0	331.31	91R3	2003
118 TOTAL	217111.95	185993.18	31118.77	15.655	4871.71	0.0	4871.71		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-30
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
OTHER PRODUCTION		-FALLS G. T. (1,2,3)			119				
119 3410	137708.19	137708.19	0.0	100.000	0.0	0.0	0.0	40L3	1995
119 3420	411748.89	411748.89	0.0	100.000	0.0	0.0	0.0	100S1	1995
119 3440	4447030.06	4447030.06	0.0	100.000	0.0	0.0	0.0	100LA	1995
119 3450	887750.66	887750.66	0.0	100.000	0.0	0.0	0.0	91R3	1995
119 TOTAL	5884237.80	5884237.80	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-MOSER G. T. (1,2,3)			120				
120 3401	1272.20	0.0	0.0	0.0	0.0	0.0	0.0	0	0
120 3410	321514.44	321514.44	0.0	100.000	0.0	0.0	0.0	40L3	1995
120 3420	322454.72	322454.72	0.0	100.000	0.0	0.0	0.0	100S1	1995
120 3440	4372293.67	4372293.67	0.0	100.000	0.0	0.0	0.0	100LA	1995
120 3450	1056317.54	1056317.54	0.0	100.000	0.0	0.0	0.0	91R3	1995
120 TOTAL	6073852.57	6072580.37	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-CONEMAUGH DIESEL (D)			121				
121 3440	198271.38	154471.73	43799.65	10.808	4733.87	0.0	4733.87	100LA	2006
121 3450	5693.03	4254.24	1438.79	10.598	152.48	0.0	152.48	91R3	2006
121 TOTAL	203964.41	158725.97	45238.44	10.801	4886.35	0.0	4886.35		
OTHER PRODUCTION		-RICHMOND G. T. (81,91,92)			123				
123 3401	100391.29	0.0	0.0	0.0	0.0	0.0	0.0	0	0
123 3410	547052.35	286124.41	260927.94	66.669	173958.85	0.0	173958.85	40L3	1998
123 3420	907356.15	770300.79	137055.36	66.732	91459.78	0.0	91459.78	100S1	1998
123 3440	8624197.37	7272257.54	1351939.83	66.881	904190.88	0.0	904190.88	100LA	1998
123 3450	1882836.18	1666324.61	216511.57	66.720	144456.52	0.0	144456.52	91R3	1998
123 3460	216366.62	151617.50	64749.12	66.668	43166.96	0.0	43166.96	75S3	1998
123 TOTAL	12278199.96	10146424.85	2031183.82	66.820	1357232.17	0.0	1357232.17		
OTHER PRODUCTION		-SALEM G. T. (3)			126				
126 3420	430888.42	430888.42	0.0	100.000	0.0	0.0	0.0	100S1	1996
126 3440	1575085.18	1575085.18	0.0	100.000	0.0	0.0	0.0	100LA	1996
126 3450	458518.97	458518.97	0.0	100.000	0.0	0.0	0.0	91R3	1996
126 3460	29580.22	29580.22	0.0	100.000	0.0	0.0	0.0	75S3	1996
126 TOTAL	2494072.79	2494072.79	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		-CROYDON GT(11,12,21,22,31-2,41-2			129				
129 3401	404194.53	0.0	0.0	0.0	0.0	0.0	0.0	0	0
129 3410	3517273.06	3224967.28	292305.78	40.690	118939.22	0.0	118939.22	40L3	1999
129 3420	19025733.35	16601517.01	2426216.32	40.890	971868.32	0.0	971868.32	100S1	1999
129 3440	46488250.13	38145032.05	8343198.08	40.192	3353298.17	0.0	3353298.17	100LA	1999
129 3450	3699348.26	3231614.70	467733.56	40.050	187327.29	0.0	187327.29	91R3	1999
129 3460	2191403.60	1907211.26	284192.34	40.014	113716.72	0.0	113716.72	75S3	1999
129 TOTAL	75326182.91	63110342.30	11811646.08	40.173	4745149.72	0.0	4745149.72		
OTHER PRODUCTION		-PORTABLE IN STATIONS			364				
364 3440	3045007.30	3045007.30	0.0	100.000	0.0	0.0	0.0	100LA	1996
364 TOTAL	3045007.30	3045007.30	0.0	0.0	0.0	0.0	0.0		
OTHER PRODUCTION		- TOTAL OF ALL STATIONS							
FUN. 3401	841219.24	0.0	0.0	0.0	0.0	0.0	0.0		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
FUN.	3410	5108488.83	4539922.90	568565.93	54.212	308229.48	0.0	308229.48		
FUN.	3420	23924084.06	21317499.36	2606584.70	42.504	1107914.53	0.0	1107914.53		
FUN.	3440	94548627.21	84532090.15	10016537.06	45.087	4516113.63	0.0	4516113.63		
FUN.	3450	12925466.38	12203750.75	721715.63	50.734	366156.32	0.0	366156.32		
FUN.	3460	2443208.48	2094267.02	348941.46	44.960	156883.66	0.0	156883.66		
FUN.	TOTAL	139791094.20	124687530.18	14262344.78	45.261	6455297.62	0.0	6455297.62		
TRANSMISSION PLANT			-601			601				
601	3501	35052692.16	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3502	23735299.84	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3520	21023661.00	11079624.57	9944036.43	3.681	366039.98	0.0	366039.98	50R5	0
601	3530	320900572.77	139524173.16	181376399.61	2.572	4665001.80	0.0	4665001.80	55S1	0
601	3540	227952513.61	94943460.07	133009053.54	2.389	3177586.29	0.0	3177586.29	60RC	0
601	3550	3145700.89	335210.84	2810490.05	2.581	72538.75	0.0	72538.75	45L2	0
601	3560	115595444.10	50566890.45	65028553.65	2.727	1773328.66	0.0	1773328.66	55R3	0
601	3570	5997111.54	3355636.72	2641474.82	2.933	77474.46	0.0	77474.46	60R2	0
601	3580	63062669.51	31850625.61	31212043.90	2.455	766255.68	0.0	766255.68	60R2	0
601	3590	2054612.11	1670907.89	383704.22	6.191	23755.13	0.0	23755.13	40S3	0
601	TOTAL	818520277.53	333326529.31	426405756.22	2.561	10921979.95	0.0	10921979.95		
DISTRIBUTION PLANT			-601			601				
601	3601	13861205.18	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3602	19662135.79	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3610	47452604.73	24602184.84	22850419.89	3.692	843637.50	0.0	843637.50	45L2	0
601	3620	489069685.86	219343767.33	270725918.53	3.240	8771519.76	0.0	8771519.76	45L2	0
601	3640	267043311.38	71114593.09	195928718.29	2.499	4896258.67	0.0	4896258.67	50R1	0
601	3650	420697828.97	120491201.62	300206627.35	2.501	7508167.75	0.0	7508167.75	50L1	0
601	3660	202819556.51	85953329.07	116866227.44	2.729	3189279.35	0.0	3189279.35	60R4	0
601	3670	436116578.71	109334924.21	326781654.50	2.094	6842807.85	0.0	6842807.85	60R8	0
601	3680	288055112.99	86024949.50	202030163.49	3.219	6503350.96	0.0	6503350.96	40RA	0
601	3691	57229831.63	26043279.83	31186551.80	3.099	966471.24	0.0	966471.24	45L2	0
601	3692	173681491.68	41006390.86	132675100.82	1.801	2389478.57	0.0	2389478.57	65L1	0
601	3700	192777161.15	48886850.21	143890310.94	4.652	6693777.26	0.0	6693777.26	31R8	0
601	3702	112168.50	40329.67	71838.83	3.255	2338.35	0.0	2338.35	55L5	0
601	3710	350214.69	251958.06	98256.63	1.806	1774.51	0.0	1774.51	45O4	0
601	3730	14624699.61	3564592.54	11060107.07	8.378	926615.77	0.0	926615.77	17L1	0
601	3731	23808.38	-123704.64	147513.02	11.385	16794.36	0.0	16794.36	9O3	0
601	3732	982121.68	-6548876.43	7530998.11	8.738	658058.61	0.0	658058.61	15LA	0
601	3733	3241729.09	2025930.89	1215798.20	5.991	72838.47	0.0	72838.47	23LA	0
601	TOTAL	2627801246.53	831011700.65	1763266204.91	2.852	50283168.98	0.0	50283168.98		
GENERAL PLANT			-601			601				
601	3891	2484431.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601	3900	36038663.57	11909849.05	24128814.52	2.584	623488.57	0.0	623488.57	50L8	0
601	3911	3764647.37	1083095.19	2681552.18	6.636	177947.80	0.0	177947.80	20LA	0
601	3912	4868105.63	1523783.66	3344321.97	7.218	241393.16	0.0	241393.16	20LA	0
601	3913	7737449.75	3825685.62	3911764.13	21.468	839777.52	0.0	839777.52	8R1	0
601	3920	0.0	11613.63	-11613.63	100.000	-11613.63	0.0	-11613.63	0	0
601	3930	64243.95	-19625.66	83667.61	10.583	8854.54	0.0	8854.54	22L2	0
601	3940	8785802.50	2372989.89	6412812.61	2.841	182188.01	0.0	182188.01	45R1	0
601	3951	17934641.40	4440141.12	13494500.28	4.337	585256.48	0.0	585256.48	32R4	0

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: ELECTRIC
1/ 1/97 - 12/31/97

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES	ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
601	3952	1129576.72	432466.21	697110.51	4.489	31293.29	0.0	31293.29	35S2	0
601	3953	551830.17	266217.23	285612.94	3.883	11090.35	0.0	11090.35	47S6	0
601	3970	9070366.42	1884282.45	7186083.97	3.592	258124.14	0.0	258124.14	35R3	0
601	3980	1514780.40	602437.98	912342.42	7.069	64493.49	0.0	64493.49	22R3	0
601	3991	-364429501.18	-107200944.18	-257228557.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-270484961.41	-76867805.81	-194101587.49	-1.552	3012293.72	0.0	3012293.72		
GENERAL PLANT			-601			601				
601	3992	-162990205.51	-42380758.51	-120609447.00	0.0	0.0	0.0	0.0	0	0
601	TOTAL	-162990205.51	-42380758.51	-120609447.00	0.0	0.0	0.0	0.0		
ELECTRIC		13458318995.02	4375081166.39	8897166854.42	5.346	475660471.19	0.0 *	475660471.19		

PECO ENERGY COMPANY
PROVISION FOR DEPRECIATION
CLASS OF SERVICE: COMMON
1/ 1/97 - 12/31/97

1/ 1/97 ACCRUAL RB-33
02/13/97 15:04:06

ACCRUAL - NET PLANT, 5-YEAR NET SALVAGE

DES ACCT.	PLANT BALANCE 1/ 1/97	RESERVE 1/ 1/97	NET PLANT	R/L RATE	NET PLANT ACCRUAL	5-YR NET SALV. ALLOCATED	1/ 1/97 ACCRUAL	NEW96 AVG. LIFE EST.	TERM YEAR
GENERAL PLANT		-601			601				
601 43010	677155.89	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43030	52323791.55	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43890	6667.23	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43891	8425634.64	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43892	5473.48	0.0	0.0	0.0	0.0	0.0	0.0	0	0
601 43900	161184904.10	60953619.86	100231284.24	2.981	2987894.58	0.0	2987894.58	46L2	0
601 43911	4270175.63	1292953.34	2977222.29	6.761	201290.00	0.0	201290.00	20LA	0
601 43912	20512422.74	7121011.30	13391411.44	6.467	866022.58	0.0	866022.58	20LA	0
601 43913	1744653.17	-331399.27	2076052.44	23.883	495823.60	0.0	495823.60	6R4	0
601 43950	1734584.85	463494.77	1271090.08	5.841	74244.37	0.0	74244.37	28R2	0
601 43941	542243.82	146033.47	396210.35	6.742	26712.50	0.0	26712.50	21LB	0
601 43942	6467463.35	1792248.22	4675215.13	7.285	340589.42	0.0	340589.42	21LB	0
601 43962	937.91	937.91	0.0	100.000	0.0	0.0	0.0	10L1	0
601 43970	7962597.80	1977630.66	5984967.14	5.266	315168.37	0.0	315168.37	26L3	0
601 43981	1793382.58	637628.13	1155754.45	11.071	127953.58	0.0	127953.59	17R1	0
601 43982	23267.77	8433.40	14834.37	31.979	4743.88	0.0	4743.88	17R1	0
601 43991	15792608.78	1067060.68	14725548.10	0.0	0.0	0.0	0.0	0	0
601 TOTAL	283470945.29	75129652.47	146899590.03	3.704	5440442.88	0.0	5440442.88		
COMMON	283470945.29	75129652.47	146899590.03	3.704	5440442.88	0.0 *	5440442.88		
TRANSPORTATION		-601			601				
601 53920	26415916.45	7087907.93	19328008.52	12.386	2393967.14	0.0	2393967.14	11L2	0
601 53943	6825939.29	1396189.89	5429749.40	5.980	324699.01	0.0	324699.01	21LB	0
601 53961	55285.66	54715.80	569.86	44.243	252.12	0.0	252.12	10L1	0
601 TOTAL	33297141.40	8538813.62	24758327.78	10.982	2718918.27	0.0	2718918.27		
TRANSPORT	33297141.40	8538813.62	24758327.78	10.982	2718918.27	0.0 *	2718918.27		

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